

2027 ADOPTED BUDGET

THE CITY OF OKLAHOMA CITY

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

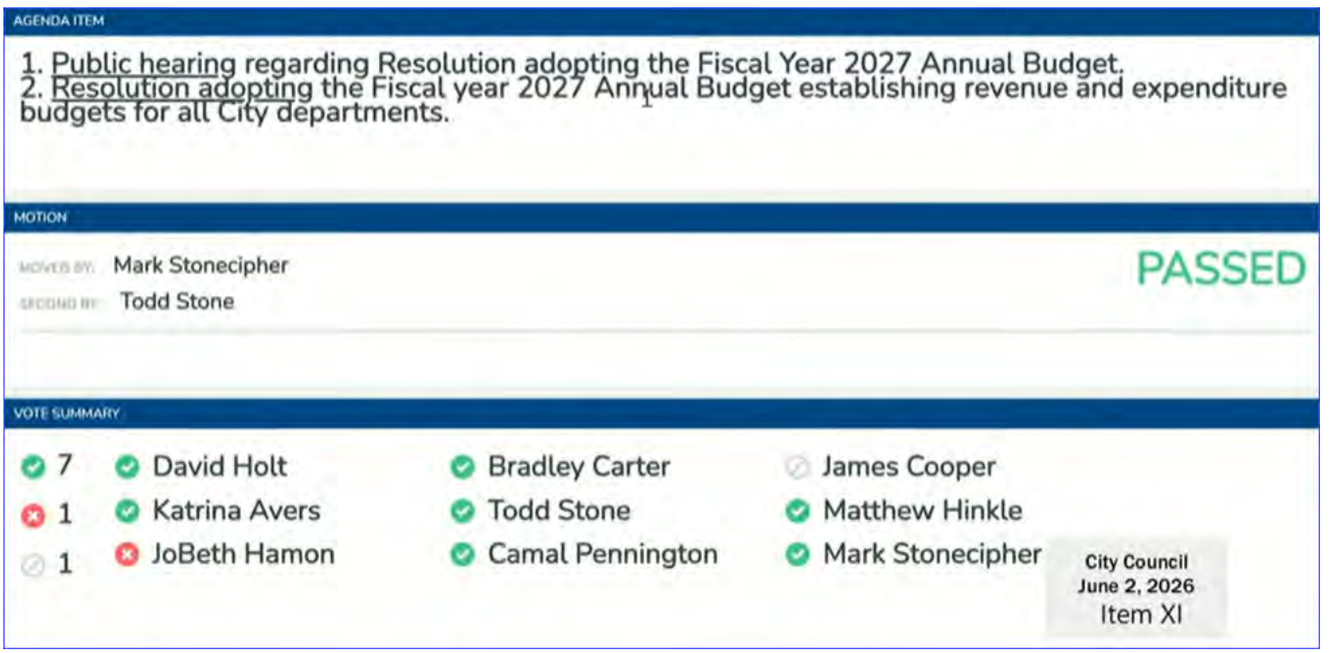
PRESENTED TO

City of Oklahoma City Oklahoma

For the Fiscal Year Beginning

July 1, 2025

Executive Director




SEAL OF THE CITY OF
OKLAHOMA CITY

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MISSION AND VISION STATEMENTS

MISSION STATEMENT

The mission of the City of Oklahoma City is to provide exceptional service to residents and visitors. We do this by ensuring the safety of the public, delivering quality services, and maintaining infrastructure to support the growth of the city.

VISION STATEMENT

Oklahoma City seeks to further progress as a vibrant, diverse, safe, unified, and welcoming community.

Recently, a committee of diverse, enthusiastic, and committed City employees, representing virtually every department and work group in the organization, was convened to update the City's vision and mission statements. Many of the participants are included in the photo below taken on the day City Council adopted a resolution for the updated vision and mission. We thank them for their efforts.



MAYOR, CITY COUNCIL AND WARD BOUNDARIES



Bradley Carter
Ward 1



Mark K. Stonecipher
Ward 8



James Cooper
Ward 2



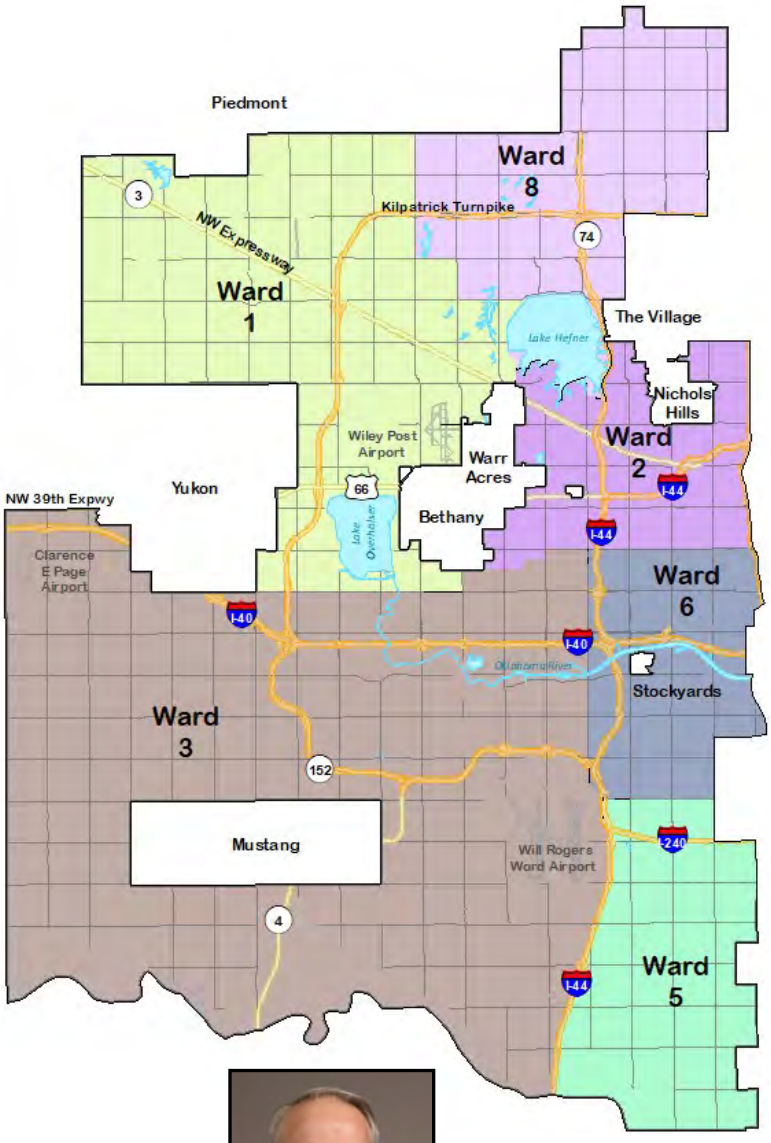
Katrina Avers
Ward 3



JoBeth Hamon
Ward 6

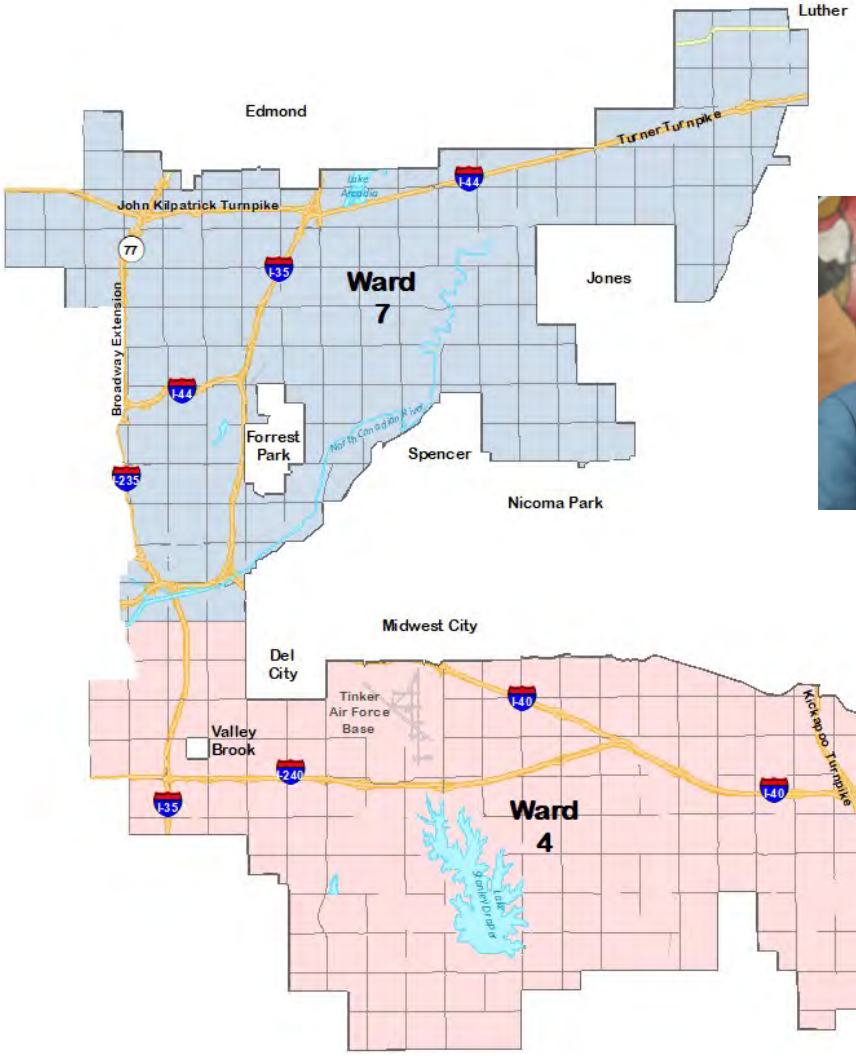


Matt Hinkle
Ward 5





Camal Pennington
Ward 7





David Holt
Mayor



Todd Stone
Ward 4

READER'S GUIDE

The City of Oklahoma City is required by State law to adopt a budget on an annual basis. The City is also required to show three consecutive years of revenue and expenditure data. To comply with this law, the annual budget book reports the actual revenues and expenditures for the most recent completed fiscal year, the adopted budget including amendments for the prior fiscal year, and the proposed budget. The annual budget governs City programs and finances for the fiscal year, beginning July 1 and ending June 30.

This document contains six sections separated by divider pages and a second volume that contains detailed performance information. Major divider pages denote the content of each section. These sections are further segmented into sub-components. For example, the Departmental Budgets section has a divider page. The departments themselves are then presented in alphabetical order.

The following briefly describes the contents of each section of this year's Annual Budget Book:

- The Introduction section contains the City Manager's transmittal letter to the Mayor and City Council. This letter summarizes the adopted budget, links the budget process to City goals and objectives, and highlights significant functional changes from the prior year. This section also includes information about how the budget document is organized, vital statistics about the City, performance information, and an organizational chart.

- The Financial Summaries section includes an overview of the City's current and anticipated economic condition and provides revenue and expenditure information by fund and category.

- The Departmental Budgets section contains information about responsibilities and budget for each of the departments. At the beginning of this section, there is a Reader's Guide to explain the format used in the department budgets. Departments are listed alphabetically.

- The Fund Summaries section contains summaries of the proposed budget for each City fund. State Law requires the City to adopt the annual budget by fund or purpose and the City has chosen to budget by fund. A fund, for budgetary purposes, is an accounting entity used for segregating revenues and expenditures for specific purposes.

- The Capital Budget section highlights information pertaining to the City's Capital Improvement Plan and Debt Service. In general, projects or items are included in this section if they have a usable life of three years or more and cost in excess of $50,000. Past and future Bond and Debt Service requirements are also described in this section.

- The Appendix section contains budget guidelines and controls that describe the legal and policy requirements associated with budget development and implementation. This section also includes the required statement of compliance with the City's financial policies and practices and a glossary of terms utilized in this document.

- The Performance Supplement section provides an in-depth look at the major issues being faced by departments, their strategies for dealing with those issues, and the strategic results they are tracking on each issue. In addition, the Supplement provides a listing of all performance measures for each department.

The Annual Budget Book is published online at www.okc.gov. Final Adopted Budget Books are available on a limited basis and copies can be requested from the Office of Management and Budget at (405) 297-2257.

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MESSAGE FROM THE CITY MANAGER

The City of
OKLAHOMA CITY

THE HONORABLE MAYOR AND CITY COUNCIL:

I am pleased to present the Proposed Fiscal Year 2026–2027 (FY27) Budget. For the third consecutive year, projected revenue growth continues to fall below the City's long-term historical averages. Coupled with several known expenditure increases, this disparity necessitated a reduction request across departmental budgets. I recognize the difficulty this places on our Department Heads, particularly as they navigate successive years of constrained resources. Despite these challenges, I am proud of the thoughtful and disciplined approach they brought to this year's budget development. Their commitment to aligning available resources with the need to sustain high-quality services for our residents is evident throughout the proposals submitted.

The FY27 budget totals $2.12 billion, which is an increase of over $46 million compared to the Fiscal Year 2026 amended budget. In the prior year the increase was primarily driven by our non-operating funds related to capital projects. This year that dynamic flips, with our operating funds representing much of the increase driven by personnel costs and special revenue fund performance.

The General Fund is the City's primary operating fund and is budgeted at $639 million, an increase of $21.8 million (3.54%) compared to FY26's amended budget. The budget includes funding for 5,089 full-time positions, which is a decrease of 1 position from FY26 total. It should be noted that 20 Police Officer positions remain frozen. They are still included in the count above but lack the funding to fill the positions, effectively reducing the funded position count to 5,069.

Budget Development

Revenue estimates provide us with our starting point in available resources each year. Revenue growth throughout FY26 was highly unpredictable with multimillion dollar swings in collections from month to month. Despite its erratic behavior, overall growth in the current year appears to be headed in the right direction, with moderate growth across most categories. Sales tax has failed to return to its 3% historical average; however, other revenue sources such as franchise fees and use tax have helped prop up the overall revenue number. I'm encouraged to report that projections for sales tax assume a 2.3% growth next year, which is 1% greater than the current year's projection and a step in the direction of returning to moderate growth in our primary source of revenue. Overall revenue growth is expected to add over $20 million in additional revenue over the current fiscal year's budget. Unfortunately, these funds must be allocated before they are received, as outlined in the expenditure section below.

A full discussion of our various revenue sources can be found in the Revenue Summary section of the budget book on page B-2.

Examining the opposite side of the equation – expenses grew rapidly from increases in personnel costs

MESSAGE FROM THE CITY MANAGER

such as health insurance which is forecasted to increase over 8.3%. Similarly, wage increases added several million dollars to the base expense budget, alongside four million more required pension contributions. Estimated personnel related costs accounted for $22.7 million dollars for the same level service next year. Other cost drivers included contract increases for Information Technology and Worker's Compensation contributions. The projected shortfall starting this budget cycle was approximately $8 million. To close this gap, departments were asked to reduce their budgets by 2.4% in most cases and 1.4% for Police and Fire.

Major Budget Changes by Function

Many of the departments proposed reductions to vacant positions, reductions in non-critical line-item expenses and lastly filled positions to operate within the forecasted resource levels. Many departments also took the opportunity to right-size their staff through reorganization or classification changes. I will address many of these changes here organized by function and department, but more detail on the changes in each department can be found in Section C of the budget book.

Public Safety
Public Safety is a core service of the City and accounts for almost 61.5% of the General Fund.

The *Fire Department* deletes six Corporals from the 5th position on multiple ladders. All affected Fire positions will be moved to other vacancies without the need for layoffs.

In addition to position changes, the FY27 Fire budget also includes $1.0 million in funding toward a new fire wellness program from the Fire Sales Tax Fund.

The *Municipal Court Department* holds head count steady at 58 and achieves its target reduction through line item changes for contract services no longer needed.

The *Police Department* carries forward its previously frozen 20 uniform positions from FY26. Total headcount was reduced by one civilian position. The department was able to meet its target through some shifting of its expenses to the public safety sales tax, and a proposed revenue increase related to special event support.

Public Services
Public Services, at 18.8% of the General Fund budget, are the functions most residents interact with on a regular basis and that are used to plan, construct, maintain, and operate the City's infrastructure. Public Services are a top priority from our annual resident survey.

The *Airports Department's* budget was focused on reallocating positions to their appropriate function. No major line item or position changes were proposed this year.

The *Public Works Department* adds a net two positions. The department made position and line-item cuts across it various functions to achieve target. After making cuts to achieve its target the department also proposes several new positions to manage the significant workload increase from the upcoming GO Bond issuance. This investment will more than double the capital project funding currently under management. Reductions included:

MESSAGE FROM THE CITY MANAGER

- A Civil Engineer V
- Construction Inspector I
- Streets and Drainage Crew Chief
- Mapping Technician

GO Bond chargebacks will also fund six positions primarily in project management.

The *Development Services Department* reduces a net of one position. Changes include:

- Deletes a Chief Code Inspector from the Code Enforcement
- Deletes 2 Code Inspector I positions
- Adds 2 Elevator Inspectors funded by projected service fees

The Planning Department budget proposes adding a net of two positions. They were able to achieve their target and add head count through some reallocation to Grant funds, the addition of GOLT for two of its positions, and finally the use of GO Bond funding for portions of several of its positions. Additions include:

- Adds one Senior Planner and one Principal Planner to the Affordable Housing Program within the Planning Department.
- Adds one Zoning Compliance Officer to the Urban Design & Community Appearance Program within the Planning Department.

The *Public Transportation and Parking Department* achieves its budget target through reallocating two of its positions from City funds to the COTPA trust, in addition updating its service hours for weekend fixed routes to more directly align with usage.

The *Utilities Department* was not required to make budget reductions due to its dedicated funding from rate payers. The department's overall budget reflects a net reduction of about $4 million as it moves budget for many of its variable operating costs out of the city fund and into the OCWUT fund. This change moves 12.4 million dollars out of the City fund. It also has several positions adds for needs across its functions:

- Adds four new positions under Utilities Property Maintenance Program, as it shifts mowing services from Parks and Rec to its own program
- Adds one new Projects Planner to the Engineering Management Program
- Adds one Administrative Specialist to the Utilities Warehouse Ops Program
- Adds one Management Specialist to the Utilities Property Maintenance Program
- Adds one System Analyst to the Utilities Enterprise System Program

Culture and Recreation

The Culture and Recreation function accounts for approximately 10.4% of the general fund budget. Parks and Recreation Department operations account for much of that expense, alongside several public-private partnerships such as the Civic Center Foundation, Myriad Gardens Foundation, Scissortail Park Foundation, RIVERSPORT Whitewater Facility and the First Americans Museum. Other

MESSAGE FROM THE CITY MANAGER

contracts funded through the non-departmental budget fund operations at the Paycom Center and the Oklahoma City Convention Center.

The *Parks and Recreation Department* eliminates six positions from the realignment of its Natural Resources program to the Recreation and Grounds Management Divisions. Efficiencies gained from reallocation are expected to mitigate any reductions in service. It separately proposes adding one Golf Marketing Coordinator to support the Golf Trust. That position is fully funded by the trust.

General Government

General Government is the smallest function in Oklahoma City's General Fund at 9.3%. This function encompasses central services of Information Technology, General Services, Finance, and Human Resources as well as offices that report directly to the City Council - the City Manager's Office, Municipal Counselor's Office and the Office of City Auditor.

The *City Manager's Office* adds a net of three positions. The Metropolitan Area Projects (MAPS) Office adds two positions to assist with the additional workload projected from arena construction. It also shows an add from the relocation of the Performance Measurement Program from Finance. Finally, it eliminates one vacant Assistant City Manager position.

The *Finance Department* shows a reduction of one position from the performance measurement program as its function shift to the Innovation program in the City Manager's Office.

The *General Services Department* deletes two positions including a Recreation Facilities Technician and an Office Administrator position in the administrative line of business.

The *Human Resources Department* did not propose any major changes in this Fiscal Year. Target reduction was achieved through the reduction of the Assistant City Manager position.

The *Information Technology Department* adjusts line-item budgets while maintaining its prior year head count.

The *Municipal Counselor's Office* adds two attorneys though funding the Police Sales Tax and the GO Bond chargeback. It achieved its target reductions through reclassification of positions recently vacated due to retirement and separations.

Capital Investments

The City has achieved and maintained the highest possible (AAA) rating from both Standard & Poor's and Moody's on our General Obligation Bonds. This rating allows the City to issue debt at the best possible terms, which provides additional resources of nearly $270 million annually to streets, buildings, and other infrastructure across OKC.

Better Streets, Safer City

Collections ended March 31, 2020, for the temporary one cent Better Streets, Safer City Sales Tax, but projects are expected to continue as these funds wind down. Collections in the fund totaled over

MESSAGE FROM THE CITY MANAGER

$263 million. Work will continue in FY27 with a budget of $30.6 million for projects that have already begun and those that have been identified by the Citizens Advisory Board.

MAPS 3

Approved by voters in 2009, MAPS 3 is a $777 million capital improvement program. MAPS 3 has funded construction of the Oklahoma City Streetcar, RIVERSPORT Whitewater Facility and rowing infrastructure on the Oklahoma River, the Bennett Event Center at the Oklahoma State Fairgrounds, Scissortail Park, several senior health and wellness centers, and trails and sidewalks throughout the city. In FY27, the remaining funds and interest earnings are budgeted for a total of $20.4 million to complete projects already underway.

MAPS

This will be the sixth year that the one cent General Fund sales tax is collected in the non-operating portion of the General Fund and transferred to the MAPS 4 Program Fund where the various projects will be funded. The MAPS 4 Implementation Plan was adopted by City Council on September 14, 2021, and guides the timing of all 16 projects. With sales tax performance higher than forecasted since collections began in April of 2020, Council approved a revised implementation plan on Aug. 16, 2022, that increased projected funding by $100 million. The FY27 budget for the MAPS 4 Program is $466 million, an increase of about $31 million from the current year.

Compliance with Budgeting and Financial Planning Policies

City Council has adopted policies to guide financial planning and budget decisions. A summary of these policies can be found online at https://www.okc.gov/Government/Budget-and-Finance/Policies and a table addressing policy compliance is on page F-20.

Conclusion

Revenue uncertainty has necessitated a series of difficult cut years, yet we have balanced these reductions with cautious, strategic additions to prepare for the increased workload following the voter-approved $2.7 billion General Obligation Bond. By primarily targeting vacant positions and non-personnel line items, we were able to absorb these cuts with minimal impact on current service levels and avoided nearly all reductions in force. This approach prioritizes the retention of our workforce and institutional knowledge, ensuring we have the foundational staff necessary to manage upcoming bond investments while remaining positioned to scale back to peak service levels as revenues stabilize.

Respectfully submitted,



Craig Freeman

COUNCIL PRIORITIES AND KEY RESULTS

In October of 2017, the Oklahoma City Council met to identify the major issues confronting the City over the next two to five years. They reviewed and updated previously established Council Priorities and the progress indicators or key results that the City should achieve in order to successfully address the identified issues. The following are the Council Priorities and Progress Indicators adopted by the City Council and the departments which most directly align with those priorities and progress indicators.

Preamble

Our priorities are grounded in the lessons of the City's history and the values of inclusiveness, mutual respect and self-reliance that are the hallmarks of our future. We will be responsive to our residents' needs as we address these priorities and continue to deliver what we promise. Our focus is to improve the quality of life for every Oklahoma City resident.



Promote safe, secure, and thriving neighborhoods

Neighborhoods are the building blocks of a great city and residents expect safe neighborhoods that provide a high quality of life. We will continue to promote strong and safe neighborhoods by providing public safety services, effective code enforcement, and support for neighborhood revitalization efforts. We will work with our partners to support education initiatives that encourage strong neighborhood schools.

PROGRESS INDICATORS					
PRIMARY DEPARTMENT		FY25 Actual	FY26 Estimate	FY26 Target	FY27 Target
Police	% of person crimes cleared by arrest, prosecution or other means	46%	43%	60%	60%
	% of property crimes cleared by arrest, prosecution or other means	31%	30%	30%	30%
	% of residents who report they feel safe	50%	50%	60%	60%
	% of Life Threatening calls (Priority 1) responded to within 9 minutes 30 seconds from the time a 911 call is answered until officer arrival	60%	61%	80%	80%
Fire	% of emergency incidents responded to within 7 minutes	68%	67%	80%	80%
EMSA	% of EMSA/Police Call Taker incidents dispatched in 2 minutes	89%	88%	80%	80%
Planning	% of residents who are satisfied with the overall quality of their neighborhood	69%	69%	65%	65%
Development Services	% of property maintenance and code violations resolved voluntarily	80%	80%	75%	75%



Continue to pursue social and criminal justice initiatives

All people deserve to be treated with dignity, fairness, and respect. Pursuit of these values provides unity within our community to move our City forward and place us at the forefront of communities which seek the betterment of all people. We will ensure equitable justice through continued criminal justice system reform and increased engagement with residents and community groups. We will support our partners and promote access to social services that facilitate a better future for those in need.

PROGRESS INDICATORS					
PRIMARY DEPARTMENT		FY25 Actual	FY26 Estimate	FY26 Target	FY27 Target
Police	% of residents who report they feel safe	50%	50%	60%	60%
	% of officers who have received procedural justice training	100%	100%	100%	100%
	% change in the number of people incarcerated for municipal charges	-48%	-48%	0%	0%
	# of prisoner days utilized by Oklahoma City at the Oklahoma County Jail	10,393	12,714	2,500	12,000
Planning	# of people who are homeless in Oklahoma City according to the Point-In-Time Count	1,838	1,882	2,140	2,000
	# of federally assisted affordable rental housing units	12,169	12,169	10,500	11,000



Uphold high standards for all City services

City services have a direct and immediate impact on residents and are essential to the quality of life in our city. The interactions residents have with City employees influences opinions of City government and the value they receive for the taxes and fees they pay. Maintaining high standards for City services is essential to maintaining the positive reputation Oklahoma City has and helps make Oklahoma City an attractive place for businesses to locate. With a commitment to providing quality customer service, we will continue to follow best practices in achieving and exceeding expectations for effective service delivery.

PROGRESS INDICATORS					
PRIMARY DEPARTMENT		FY25 Actual	FY26 Estimate	FY26 Target	FY27 Target
City Manager's Office	% of residents satisfied with the quality of City Services	61%	66%	75%	75%
	% of service requests received through the Action Center acted upon within 10 working days	89%	93%	96%	96%
Utilities	% of wastewater overflow/backup calls responded to within one hour	93%	95%	95%	95%
	% of water emergencies (main/service line breaks) responded to within one hour	96%	96%	95%	95%
	% of scheduled solid waste routes collected by 5:00 pm	94%	94%	95%	95%
Public Works	% of pothole repairs within 5 calendar days of work order issued	59%	50%	80%	80%



Enhance recreation opportunities and community wellness

Providing quality recreational opportunities, communicating more effectively with the public about the options available, and working with our partners to promote healthy living are important for the wellbeing of our community. To provide convenient and attractive options for residents, our parks and recreation facilities will be well maintained and provide a wide variety of recreational offerings that appeal to all of our residents.

PROGRESS INDICATORS					
PRIMARY DEPARTMENT		FY25 Actual	FY26 Estimate	FY26 Target	FY27 Target
Parks and Recreation	% of residents that report regular leisure time physical activity	69%	68%	70%	70%
	% of residents within ½ mile of a recreation facility, trail or park	76%	76%	78%	78%
	% of residents satisfied with maintenance of City parks	66%	66%	65%	65%
	% of residents visiting a park and/or participating in a park program	73%	76%	80%	80%



Develop a transportation system that works for all residents

A transportation system that gets people where they need to go in a timely manner and accommodates various means of mobility is necessary to connect residents and businesses. Improving the condition of streets is one of the top priorities of our residents and will continue to receive significant investment in the coming years. We are making strides to become more pedestrian and cyclist friendly through better planning, design, and construction of complete streets, sidewalks, and trails. There is also a growing interest in improving public transportation within Oklahoma City and the central Oklahoma region. Regional solutions and funding for public transportation are a prerequisite to effectively serve the region and maximize the effectiveness of the system. Attention to new developments in transportation, such as autonomous vehicles, is needed to ensure Oklahoma City is ready to benefit from the coming changes.

PROGRESS INDICATORS					
PRIMARY DEPARTMENT		FY25 Actual	FY26 Estimate	FY26 Target	FY27 Target
Public Works	% of residents satisfied with the condition of major City streets	67%	67%	45%	45%
	# of miles of sidewalks constructed	4.40	0.77	5.00	5.00
Parks and Recreation / MAPS Office	# of miles of trails constructed	10.14	5.11	2.00	2.00
Public Transportation and Parking	# of bus passengers per service hour	12.87	13.27	13.29	13.05
	# of EMBARK bus service hours	207,563.69	198,818.79	210,882.00	194,839.00
	Average EMBARK frequency (minutes) during peak hours	32	31	30	30
Planning	Average commute time (minutes) in Oklahoma City	22.1000	22.1000	22.5000	22.5000

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Maintain strong financial management

Prudent financial leadership will allow us to continue to meet resident needs and maintain resident confidence as we uphold our commitment to manage cost growth within available revenues. Expanding the revenue base through greater diversification of revenue sources will help the City meet the needs of our residents as the City grows. We expect sound financial leadership from elected, appointed, and professional City staff.

PROGRESS INDICATORS					
PRIMARY DEPARTMENT		FY25 Actual	FY26 Estimate	FY26 Target	FY27 Target
Finance	Bond Rating	AAA/Aaa	AAA/Aaa	AAA/Aaa	AAA/Aaa
	% of General Fund budget maintained in unbudgeted reserve	22.00%	22.00%	22.00%	22.00%
	% of General Fund revenue from Sales and Use tax	72%	72%	65%	65%

Encourage a robust local economy

A strong economy that supports job creation and improves the local tax base is fundamental to our growth. To make Oklahoma City an attractive option for current and future residents and businesses, we will encourage a high quality of life for residents and promote a pro-business environment that makes it clear we value the contribution of a strong business community. We recognize the need to foster innovation and embrace technological advances to move our City forward.

PROGRESS INDICATORS					
PRIMARY DEPARTMENT		FY25 Actual	FY26 Estimate	FY26 Target	FY27 Target
Finance	# of people employed	750,009	760,454	750,009	772,509
	Average weekly earnings	1,102	1,167	1,102	1,135
Airports	# of enplanements at Will Rogers World Airport	2,289,005	2,399,454	2,305,000	2,305,000

Location of Performance Measures in Performance Supplemental that Influence Council Priorities

	Safe and Thriving Neighborhoods	Social and Criminal Justice	High Standards for City Services	Recreation and Community Wellness	Transportation System	Strong Financial Management	Robust Local Economy
Airports							G-3 to G-9
City Manager	G-16 to G-23	G-16 to G-23	G-16 to G-23	G-16 to G-23	G-16 to G-23	G-16 to G-23	G-16 to G-23
Development Services	G-24 to G-29						
Finance						G-30 to G-36	G-30 to G-36
Fire	G-37 to G-44						
Parks				G-78 to G-87			
Planning	G-88 to G-96	G-88 to G-96			G-88 to G-96		
Police	G-97 to G-104	G-97 to G-104					
Public Transporation & Parking					G-105 to G-112		
Public Works			G-113 to G-122		G-113 to G-122		
Utilities			G-123 to G-132				

LEADING FOR RESULTS AND THE BUDGET PROCESS

Leading for Results (LFR) is the "way we do business." What this means is that the City uses a performance management system for all City departments, linking department operations to a Strategic Business Plan. The Strategic Business Plan is then organized into programs, with each program having an established budget and family of performance measures. The performance measures are used to set department goals and measure progress in achieving those goals using the resources allocated to programs. The entire process is focused on the benefit received by the customer (residents). Leading for Results provides better information to decision makers, which in turn helps them determine how to allocate resources.

The Leading for Results performance management system includes planning, employee performance, budgeting, data collecting, reporting, evaluating, and decision-making. The Strategic Business Plan contains the information needed to perform these functions and provides a concise overview of departmental operations. The graph below illustrates the performance management process. As the arrows indicate, each step is critical and flows into the next, which creates a continuous cycle.

DELIVERING WHAT WE PROMISE



THE LFR PERFORMANCE MANAGEMENT SYSTEM

PLANNING FOR RESULTS:

Focuses the department on long-term (2-5 years) strategic goals and operational results by building a Strategic Business Plan. Department business plans are summarized in each department section of the budget book and are available at www.okc.gov/departments/finance/financial-and-budget-reports.

THE STRATEGIC PORTION OF THE PLAN:

Begins with an assessment of the future where departments identify the biggest challenges impacting them and their customers over the next 2-5 years. These challenges are then refined into Issue Statements which help the department clearly communicate what the trend is that they are facing and the consequences of the trend if not addressed. Once the Issue is clearly stated, departments develop Strategic Results which are typically stretch goals that, if achieved, will demonstrate the department's ability to respond to the challenges they identified as Issue Statements. Strategic Results are specific, measurable, and describe what the customer will experience.

THE OPERATIONAL PORTION OF THE PLAN:

Organizes the services each department provides around results for customers. Similar services are grouped into programs and each program has a "Family of Measures." Similar programs are organized into lines of business. This organization serves as the structure for the City's Performance-Based Program Budget. All programs engaged in delivering and reporting performance are structurally aligned to Strategic Business Plans.

EMPLOYEE / CONTRACTOR PERFORMANCE MANAGEMENT:

Links the organization's goals and performance measures to executive, employee, and contractor performance plans so that work unit efforts can be aligned to the organization's strategic and operational results.

BUDGETING FOR RESULTS:

Structures the budget around programs and lines of business and the results generated for customers, integrating results, and cost information to improve resource allocation decisions by both departments and policymakers.

PERFORMANCE DATA COLLECTION:

Provides the means by which Oklahoma City can accurately capture and review performance information to assist in decision-making and focusing on performance and results.

REPORTING RESULTS:

Provides clear, concise performance reports on the results being achieved for the community, policymakers, and employees, thus demonstrating accountability for the investments residents make in their government.

EVALUATING RESULTS:

Compels a thoughtful examination of performance data to highlight opportunities for service level improvements and improved customer experiences.

DECISION-MAKING FOR RESULTS:

Deploys performance data at all levels to ensure that decision makers (policy level, enterprise, strategic, and operational) can make more informed decisions, resulting in improved customer experiences and continued confidence by residents in government.

LEADING FOR RESULTS AND THE BUDGET PROCESS:

The budget addresses step three in the Leading for Results process. Each department reports performance data for a family of measures which are included in the performance data volume of this document.

KEY TERMS IN THE LEADING FOR RESULTS PROCESS

- **Issue Statements:** (Issues): Identify the critical trends that will impact the department and customer over the next 2-5 years.
- **Strategic Results**: 2-5 year goals that, if achieved, demonstrate how the department is proactively responding to issues.
- **Strategy**: The actions a department plans to take to achieve a strategic result.
- **Line of Business**: A collection of programs in a department with similar purposes.
- **Program**: The smallest section of a department organized around services provided and results customers receive.
- **Family of Measures**: The set of performance measures for an individual program. A primary focus being on the Result measures (or outcomes) that demonstrate the benefit the customer receives from the program. The remainder of the Family of Measures includes Output, Demand, and Efficiency measures.

FY 2027 Budget Development Process

How this Budget was Prepared

This budget is the result of a year-long strategic and financial planning process. In addition to the budget itself, this process generates a capital improvement plan and budget for the three trusts for which the Mayor and City Council serve as trustees. The timeline on the next page describes the schedule and the major actions taken.

The planning process began with preliminary revenue and expenditure estimates, which were used to guide budget development and ensure alignment with long-term fiscal goals.

Departmental Budget Submissions

The budget documents were distributed to all departments in December with instructions for preparing their budgets. Departments submitted their budgets to the Office of Management and Budget (OMB) and included in these submissions were any requests for additional resources.

City Manager's Review

During February and March, the Office of Management and Budget analyzed the proposed budgets submitted by the departments. Recommendations were discussed with the departments and the City Manager's Office made decisions regarding proposed changes to the budgets. After the budget review process, revenue projections were revisited using the nine months of actual data that was then available. As revenue and expenditure projections were fine-tuned, final decisions were made regarding the City Manager's recommended budget. The result was the submission of the proposed budget to the City Council.

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Budget Calendar For Fiscal Year 2027

November 2025	OMB begins process of estimating FY27 revenues.
November 2025	OMB prepares personnel cost worksheets and budget preparation reports.
December 2025	City Manager establishes budget targets.
January 2026	OMB conducts budget training classes and distributes operating budget instructions.
February 2026	OMB hosts the City Council Five-Year Forecast. The Five-Year Forecast is presented to Council.
	Departments submit operating budget and capital requests to OMB. OMB begins review of departmental budget requests.
March 2026	Assistant City Managers review departmental budget requests. OMB forwards budget recommendations to the City Manager.
April 2026	City Manager reviews budget submissions. OMB prepares proposed budget document.
April-June 2026	Annual budget introduced on April 28.
	City Council holds public hearings and considers the proposed budget on April 28, May 12, and May 26.
	City Council adopts the budget on June 2.
	OMB files adopted Annual Budget with State Auditor and Inspector by June 30.
July 2026	FY27 Adopted Annual Budget becomes effective July 1.

OVERVIEW OF OKLAHOMA CITY

The City of Oklahoma City is the capital of the State of Oklahoma and is the second largest municipality by land area in the contiguous United States, with a total area of 620.4 square miles. The city's 2025 population was estimated at just over 745,000, and the metropolitan statistical area's (MSA) population was estimated at 1.5 million. The population of the MSA has grown 1.1% since 2023, which matches the national average for counties with population of over 100,000.



With an unemployment rate of 3.6% in December 2025, the area represents one of the lowest jobless rates in the nation among large metro areas with a population greater than 1 million.

Oklahoma City has been a transportation and commercial center in Oklahoma since before statehood in 1907. During the famous Oklahoma Land Run of 1889, the city was settled in a single day when nearly 10,000 pioneers staked out territory in what is now Oklahoma City. With the combination of settlers and the large number of Native American nations in the area, many of whom were transplanted from their homes further east, Oklahoma City has developed a unique and complex cultural identity.

Incorporated in 1890, the City of Oklahoma City has had a Council-Manager form of government since 1927. In 2018, voters elected David Holt as their next mayor and then Mayor Holt was subsequently re-elected in 2022 and 2026. Mayor Holt heads a Council of eight members, each elected by ward. In addition to ongoing efforts to improve the quality of life in Oklahoma City, recent initiatives have focused commitment to public safety, neighborhoods, criminal and social justice, financial management, economic growth, recreational services, and transportation.

Historically, Oklahoma City's economic base has been closely tied to the energy and agricultural markets. Today, the city's economic base is more diversified and is seeing growth in the health and technology industries, while remaining a regional center for education and government. Some of the largest employers in the MSA include the State of Oklahoma, Tinker Air Force Base, the University of Oklahoma, and The City of Oklahoma City. Companies with headquarters in Oklahoma City include American Fidelity, BancFirst, Chesapeake Energy, Continental Resources, Dolese Bros. Co., Hobby Lobby Stores, INTEGRIS-Deaconess Hospital, INTEGRIS Health, Love's Travel Stops & Country Stores, OG&E Energy Corp, Mercy Hospital, MidFirst Bank, Paycom, and SSM Health Care of Oklahoma.

Vital among the City's assets are ample water supplies and its central location. Interstate highways I-35 North/South, I-40 East/West and I-44 converge in Oklahoma City and provide transportation links to the rest of the nation. The new I-40 Crosstown Expressway relocation, which opened in 2013, allows faster travel by incorporating 10 lanes of traffic. These ground transportation routes, together with OKC Will Rogers International Airport, make the City a regional transportation hub.

In December 2023, the City's voters approved the newest generation of MAPS, funding for a new downtown arena, securing Oklahoma City as the home of the OKC Thunder beyond 2050. The new arena will be funded by a 72 month, one-cent sales tax. Funding will start when the MAPS 4 tax ends .



In December 2019, the City's voters approved MAPS 4, an eight-year, temporary sales and use tax which will generate over $1 billion to fund sixteen projects across the metro area. MAPS 4 has a broad focus on an array of human and community needs, such as homelessness and family justice, in addition to capital improvements, including a multi-purpose stadium, the Clara Luper Civil Rights Center and a new Fairgrounds arena .

In August 2017, the city's residents approved the Better Streets, Safer City Bond and Sales Tax measure. The temporary penny sales tax took effect on January 1, 2018, after the MAPS 3 tax expired, and generated $260 million over 27 months: $173 million for street resurfacing, $26 million for streetscapes, $27 million for sidewalks, $20 million for trails and $14 million for bicycle infrastructure. In 2020, sales tax funding paid for the completion of 119 miles of street resurfacing, 21 miles of sidewalk construction, 10 miles of trail resurfacing, and four miles of bike lanes – including the first protected on-street bile lanes in Oklahoma City history. Construction on other sales tax projects is likely to last another year. The sales tax projects are joined by the other Better Streets, Safer City initiatives: a ten-year, $967 million bond program (including $536 million for streets, bridges, sidewalks, and traffic control), and a permanent quarter-cent sales tax for more police officers and firefighters and to supplement day-to-day operations.

Performing arts groups such as the Oklahoma City Philharmonic, Lyric Theater, and Ballet Oklahoma contribute to the City's cultural environment. The new facility for the Oklahoma Contemporary Art Museum was completed in 2020, beginning a new chapter for the institution founded in 1989. Other popular attractions include the National Cowboy and Western Heritage Museum, the Oklahoma City Museum of Art, the Oklahoma City National Memorial, the Oklahoma History Center, and the National Softball Hall of Fame.

Since 2008, the city has been the home of the National Basketball Association's (NBA) Oklahoma City Thunder, who perform in the 18,203-seat Paycom Arena. Since moving to Oklahoma City, the franchise has been one of the most competitive teams in the league and has fielded some of the world's brightest talents.



The city has been the site of numerous Big XII championships in collegiate sports and has hosted the opening rounds of the NCAA basketball tournament, the Wrestling Championships, and the Women's College World Series. The United Soccer League (USL) Championship professional men's soccer team, formerly known as Energy FC, is one of the founding clubs of the league's Western Conference and plays in the historic Taft Stadium. Oklahoma City will host two events for the 2028 Summer Olympics: canoe slalom and softball. These events will take place at RIVERSPORT OKC and Devon Park respectively.

In May 2016, the $45.3 million RIVERSPORT Rapids opened to provide whitewater rafting and kayaking on an 11-acre facility adjacent to the Oklahoma River. The center features world-class rapids for elite athletes, as well as recreational opportunities for families. The City was designated as the U. S. Olympics Training Site for canoes, kayaks and rowing in July 2009 and hosted the U.S. Olympic trials in 2016. The Oklahoma River is the only river to receive this coveted designation. New additions to the facility include Surf OKC, an inland surfing experience, which opened in August 2020, and Ski OKC, an indoor slope for alpine skiing and snowboarding, which opened May 2021.

In January 2016, the City entered into an agreement with the State of Oklahoma and the Chickasaw Nation to complete the First Americans Museum (FAM) along the Oklahoma River and it opened in September 2021. The 175,000 square foot museum showcases state-of-the-art exhibitions in First American history, culture, and art, a full-service restaurant presenting unique Native inspired cuisine, and a museum store featuring authentic one-of-a-kind hand-made items by premiere First American artists.

With a quintessentially American history and a future with an undeniable energy, the city and its people are characterized by a sense of determination and optimism that will guarantee the best is yet to come for Oklahoma City.

OKLAHOMA CITY IN THE NEWS

OKC one of the most cultured cities
July, 2025 - Newsweek
Newsweek has ranked Oklahoma City 19th most cultured cities in the U.S.The cities in this ranking reflect concentrated diversity. Culture has been created, protected, and reimagined in these cities across generations.

OKC a top 3 city for apartment rental given $1,500 budget
August, 2025 - Business Insider
Business Insider published an article comparing the square footage of an apartment you can expect to get in each city for $1,500. OKC ranked No. 3 on this list. According to the study, a $1,500 apartment in OKC can get you 1,247 square feet, as opposed to 216 square feet in Manhattan, NY.

Oklahoma ranks No. 1 for where your dollar stretches further
August, 2025 - Bureau of Labor Statistics
Using data from the Bureau of Labor Statistics and the Missouri Economic Research and Information Center, they ranked all 50 states on how $100k compares to the annual expenditures in that state. The article also quotes Oklahoma's grocery, transportation, and housing costs as being much lower than the rest of the nation.

Oklahoma rates as the No. 7 most outdoorsy state
September, 2025 - Yahoo!
A Yahoo! article shared a top list of most outdoorsy states, using data from a Tractor Supply survey. This tracked things like percent of people in the state that: visit green spaces, take walks, hike, garden, or watch wildlife. On this list, Oklahoma ranked the 7th most outdoorsy state. This came in part from our resident's walking percentage of 84.6%. We placed over the next highest states of Florida, Georgia, and Colorado.

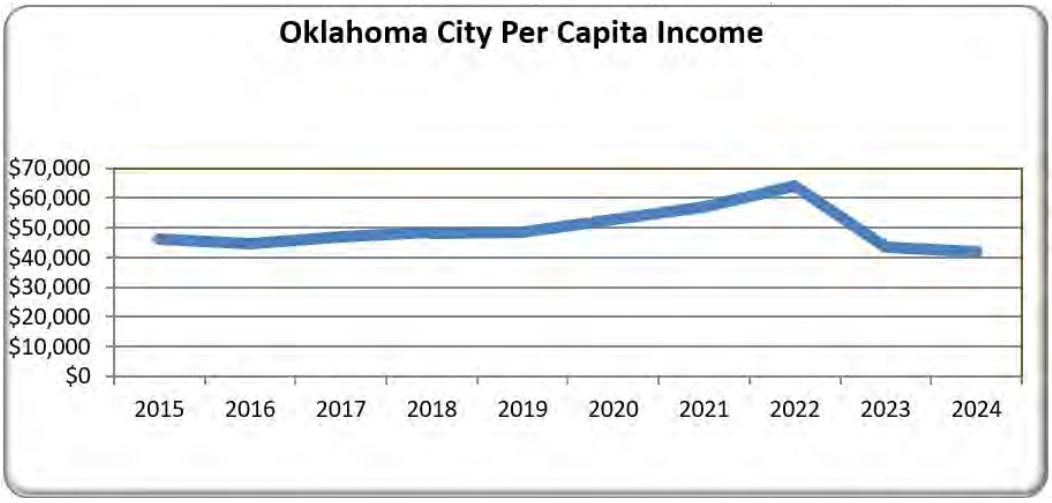
Oklahoma No. 5 in how far $1 million will get you in retirement
October, 2025 - Nasdaq
Nasdaq wrote an article over how far $1 Million in retirement savings and Social Security benefits will get you after retirement. Oklahoma ranked as the 5th state for longest lasting savings, at 71.18 years.

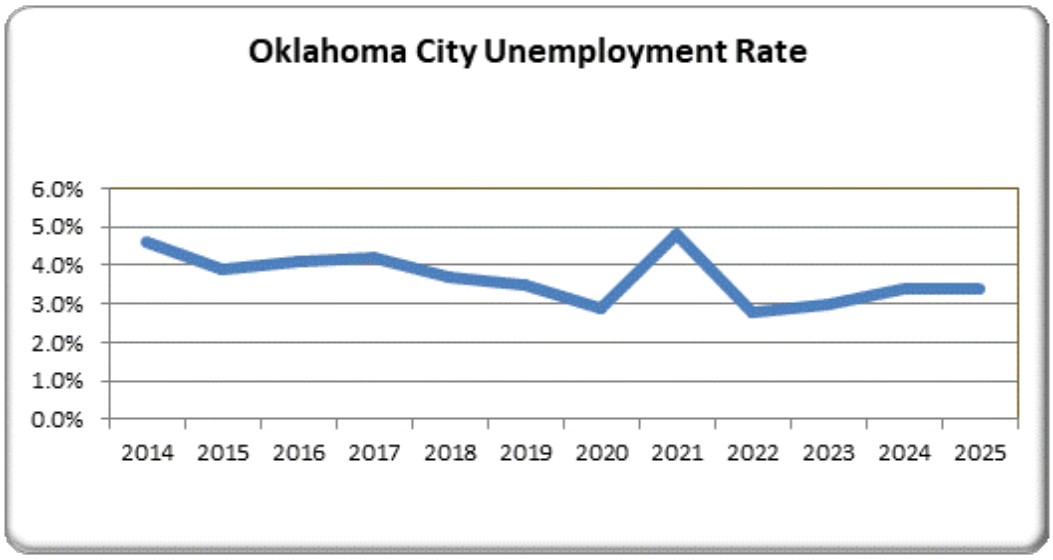
Oklahoma leads the nation in Native American-owned small businesses
November, 2025 - B2B Reviews
B2B Reviews did a study on the Native American small businesses around the U.S. and ranked each state based on number of businesses, density of businesses, and more. Oklahoma ranked having the second highest percentage of Native American owned businesses.

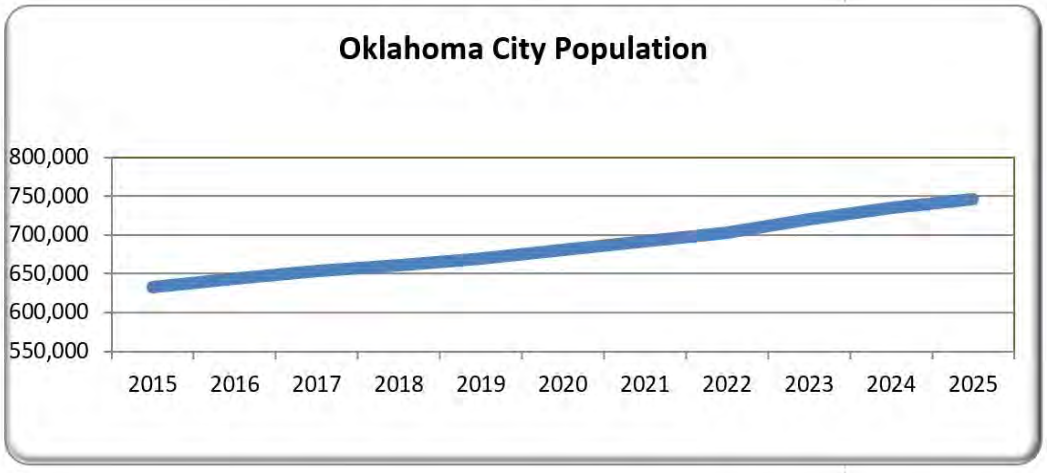
Oklahoma ranks No. 9 for lowest median rent
November, 2025 - American Community Survey 2024
According to the Census Bureau's American Community Survey 2024 1-Year estimates, Oklahoma had the ninth lowest median rent prices in the nation, at $1,044. This placed just lower than the states of Louisiana, Missouri, and Alabama. Additionally, it was well below the national median rent of $1,487.

Oklahoma one of the least rent burdened state
November, 2025 - American Community Survey
According to a Visual Capitalist article, based on the American Community Survey 2024 1-year estimates, Oklahoma ranks as the No. 8 least rent burdened state in the US, with 19.6% of households spending over 50% of household income on rent. This 50% mark represents households that are severely rent burdened.

METRO AREA DEMOGRAPHIC AND ECONOMIC DATA







MAJOR METROPOLITAN AREA EMPLOYERS

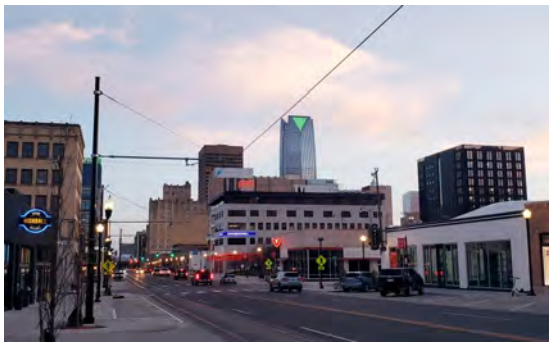
Company Name	# Employees	Sector
State of Oklahoma	32,500	Government
Tinker Air Force Base	26,000	Military
Oklahoma State University - Stillwater Campus	13,940	Higher Education
University of Oklahoma - Norman	10,745	Higher Education
INTEGRIS Health*	10,000	Health Care
Amazon	8,000	Warehouse & Distribution
Hobby Lobby Stores Inc*	6,500	Wholesale & Retail
Mercy Hospital*	6,000	Health Care
FAA Mike Monroney Aeronautical Center	5,150	Aerospace
SSM Health Care of Oklahoma, Inc.*	5,000	Health Care
University of Oklahoma Health Sciences Center	5,000	Higher Education
City of Oklahoma City	4,500	Government
Paycom*	3,800	Technology
The Boeing Company	3,740	Aerospace
OU Medical Center	3,400	Health Care
Norman Regional Hospital	3,000	Health Care
Midfirst Bank*	2,800	Finance
AT&T	2,700	Telecommunications
Love's Travel Stops & Country Stores*	2,500	Retail
OGE Energy Corp*	2,240	Utility
Oklahoma City Community College	2,100	Higher Education
BancFirst*	1,950	Finance
American Fidelity*	1,950	Finance/Insurance
UPS	1,820	Transportation
Devon Energy Corp*	1,600	Oil & Gas
Costco Member Service Center	1,500	Customer Service
Dell	1,450	Sales & Business Services
Johnson Controls	1,400	Manufacturing
University of Central Oklahoma	1,400	Higher Education
Stillwater Medical Center	1,320	Health Care
Great Plains Coca-Cola Bottling Company	1,300	Beverage Distribution
INTEGRIS-Deaconess Hospital*	1,300	Health Care
Chesapeake Energy Corp*	1,300	Oil & Gas
The Climate Control Group	1,200	Manufacturing
Farmers Insurance Group	1,160	Customer Service
Bank of Oklahoma	1,100	Finance
Dolese Bros. Co.*	1,060	Manufacturing
Continental Resources*	1,000	Oil & Gas
Cox Communications	1,000	Telecommunications
Rose State College	1,000	Higher Education

Source: Economic Development Division of the Greater Oklahoma City Chamber — October 2025

QUALITY OF LIFE

In 2025, Oklahoma City delivered a range of visible and transformative improvements that enhanced the daily experiences of its residents. One of the most significant developments was the continued success of the MAPS 3 Senior Wellness Centers, reinforcing the city's commitment to health, fitness, and community for older adults. Additional surplus MAPS 3 funding is supporting the restoration of Union Station in Scissortail Park, revitalizing the historic train depot into a vibrant public gathering place scheduled for completion in 2026.

Infrastructure and transit improvements also made an impact across the city. A citywide street and sidewalk enhancement program resurfaced numerous roadways, repaired potholes, and expanded accessible walkways, improving safety and walkability in growing neighborhoods. Transit users benefited from modernized bus stops featuring shelters, seating, lighting, bike racks, and full ADA accessibility, making commuting and errands more convenient and comfortable.



Cultural and entertainment venues continued to energize the community. The Chickasaw Bricktown Ballpark, Paycom Center, Oklahoma City Convention Center, and the Civic Center Music Hall hosted a wide range of events throughout the year. Professional sports, Broadway productions, ballet performances, conventions, and special exhibitions contributed to a lively city calendar and reinforced Oklahoma City's reputation as a regional and national destination for entertainment.

Scissortail Park remained one of the city's most visited outdoor spaces in 2025. Its 70 acres include walking trails, native gardens, playgrounds, sports courts, and festive public areas, along with paddle boat rentals on the lake. The iconic Skydance Bridge continued to serve as a striking pedestrian link between the Lower Park's athletic facilities, such as pickleball courts, soccer fields, and a sports pavilion, and the Upper Park's promenade, café, and nature areas along the riverfront.

Improved lighting, new public art installations, and increased street level activity made exploring downtown more inviting. The Oklahoma City Streetcar offered easy connections between key districts, and the growing bike trail network created a scenic, seamless way for residents and visitors to move between parks, neighborhoods, and cultural destinations.

A defining moment of the year was the major step forward in securing Oklahoma City's long-term status as a big-league city. On June 17, 2025, the Oklahoma City Council finalized agreements that ensure the Thunder will remain in the city through at least 2053, supported by plans for a new state of the art arena opening in summer 2028. The $900 million dollar project unveiled mid-year includes a 750,000 square foot arena with a sweeping glass exterior, a fan focused Thunder Alley plaza, and modern amenities for sports and entertainment. This investment strengthens the city's NBA future while boosting downtown development, nightlife, and cultural energy.

Together, these accomplishments reflect a city investing in its people, its places, and its future. By strengthening public amenities, expanding cultural and recreational opportunities, and building a more connected urban environment, Oklahoma City continues to elevate quality of life for residents while creating a welcoming and dynamic community for all who visit or call the city home.

DEVELOPMENT ACTIVITY

Development activity across Oklahoma City remained strong over the past year, marked by major neighborhood improvements, MAPS 4 progress, and continued investment in community facilities. These projects highlight the City's ongoing commitment to revitalization, mobility, and quality of life.

In July 2025, the City opened Dewey Park, a 4-acre park in the Capitol View neighborhood featuring themed play areas, walking paths, public art, sports courts, exercise equipment, picnic areas, and a memorial wall. The park completes a five-year, $3 million investment through the Strong Neighborhoods Initiative.

In August 2025, the historic Jim Norick Arena at OKC Fair Park was demolished through a roof implosion, marking the end of nearly six decades of service. City officials and former Mayor Ron Norick reflected on the building's long-standing legacy.

In September 2025, the City celebrated the opening of the MAPS 4 pedestrian bridge at FAM Landing, a 614-foot concrete and steel span across the Oklahoma River that connects to the four-mile Greenway River Trail near Eastern Avenue.

In October 2025, MAPS 4 and the Oklahoma City Housing Authority opened Phase 1 of Dorset Place Veteran Community, providing 37 units of permanent supportive housing for veterans and their families.

In November 2025, the "Better Broadway" streetscape project in Automobile Alley was completed. Funded through the Better Streets, Safer City initiative and Capital Improvement Program, the $5 million project improved accessibility, walkability, and safety through upgraded crosswalks, angled parking, enhanced sidewalks, and roadway resurfacing.

Construction on the MAPS 4 Louisa McCune Animal Welfare Center reached its halfway point in February 2026. The $42 million facility, expected to open later this year, will more than double current capacity with nearly 550 dog kennels, over 300 cat condos, and four dedicated service entrances.

In March 2026, the City broke ground on the Continental Coliseum, the future home of the Oklahoma City Thunder. Located on the former arena and convention center site, the new venue is scheduled to open in 2028 and will serve as a modern, transparent, and highly functional civic landmark.

Also in March 2026, the City opened Fire Station 31, funded through the 2017 bond election. The new station includes modern living quarters, a fitness room, garage space, and a dedicated nursing room to support firefighter wellbeing.

In April 2026, City leaders cut the ribbon on the Lake Hefner Golf Club Clubhouse, an 18,000 square foot facility offering lake and course views, a golf shop, locker rooms, office areas, and the new Maxwell's on the Lake restaurant.

Together, these milestones reflect the City's sustained investment in public facilities, neighborhood revitalization, and long-term growth through MAPS, bond programs, and community partnerships.

TRANSPORTATION



As a major transportation hub in the south-central United States, Oklahoma City is served by Interstate Highways 35, 40, and 44. The City is headquarters for several motor freight companies with terminals for many others. Major carriers provide interstate passenger bus service and Burlington Northern, Union Pacific and Santa Fe railroads provide freight service. In addition, Amtrak's Heartland Flyer offers convenient and affordable daily rail service between Oklahoma City and Fort Worth, Texas.

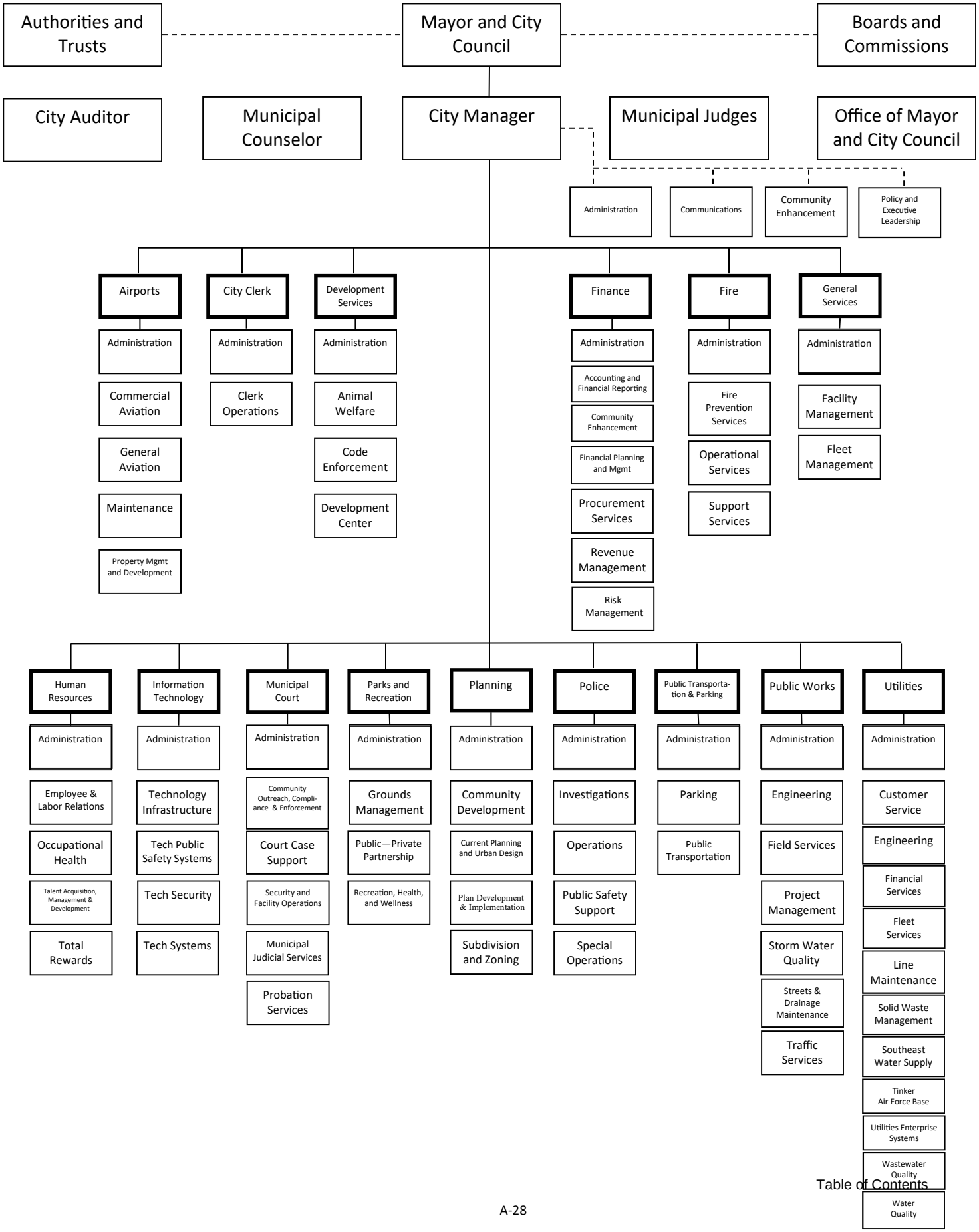
Oklahoma City operates three municipal airports. OKC Will Rogers International Airport (OKC Airport) supports and enhances Oklahoma City economic growth and development through continued improvements to facilities and services. OKC Airport is served by eight major airlines offering non-stop service to 25 airports from Austin to New York.

Established in 1966, The Central Oklahoma Transportation and Parking Authority (COTPA) is a public trust established to provide and manage multimodal transportation and parking services for Oklahoma City. Operating under the public-facing brand EMBARK, the authority oversees a diverse portfolio that includes fixed-route bus service, *RAPID NW* - Central Oklahoma's first Bus Rapid Transit (BRT), the OKC Streetcar, paratransit services for individuals with disabilities, and public parking assets such as garages and surface lots. Its governance structure enables coordination between City leadership and transportation operations, ensuring that mobility services align with broader economic development, accessibility, and urban planning goals.

COTPA plays a critical role in connecting residents, workers, and visitors to key destinations throughout the Oklahoma City metro area. Through its services, the authority supports workforce access, reduces congestion, and enhances quality of life by providing reliable alternatives to single-occupancy vehicle travel. EMBARK operates 21 bus routes throughout Oklahoma City, along with parts of Midwest City. Through an interlocal agreement, EMBARK also operates seven bus routes in Norman. EMBARK buses currently serve 1,338 bus stops in Oklahoma City and 121 bus stops in Norman.

RAPID NW has served the transportation needs of over 1.01 million riders since launching service just over two years ago in December of 2023. *RAPID NW* provides riders with a premium transit experience while delivering high-frequency service with fewer stops, enhanced vehicles, stations, and passenger amenities that use transit signal prioritization for faster service. With 32 stops and two park-and-ride locations, *RAPID NW* connects the urban core and far northwest Oklahoma City, including several neighborhoods, major employers, hospitals, educational institutions, and other amenities with frequent, comfortable and convenient transit service. Like the OKC Streetcar, the next BRT line will be funded by a temporary one-cent sales tax via MAPS 4, OKC's 100% debt-free capital funding program. The additional MAPS 4 BRT line is estimated to be in service in 2030 and will expand high-frequency service to NE and SW Oklahoma City.

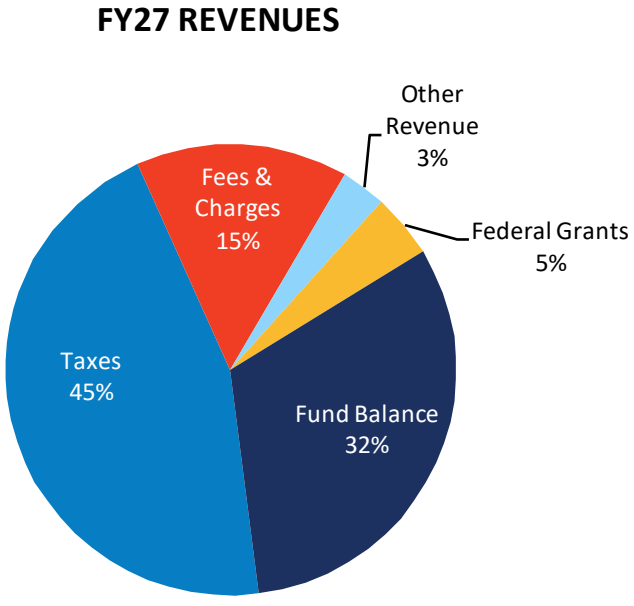
ORGANIZATION CHART

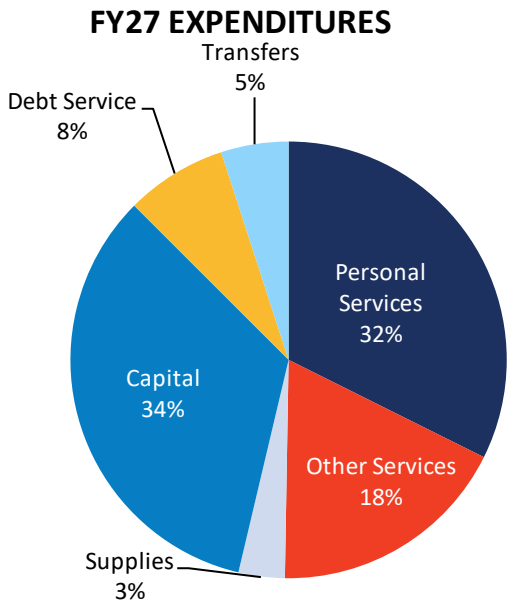


CONSOLIDATED BUDGET OVERVIEW

CONSOLIDATED OVERVIEW
REVENUE AND EXPENDITURE SUMMARY FOR ALL FUNDS

	Actual FY25	Adopted FY26	Adopted FY27
Revenue Overview			
Taxes	$897,433,070	$897,433,562	$938,972,187
Fees & Charges	289,238,549	288,953,043	316,511,037
Transfers In	24,762,709	22,802,620	36,111,727
Other Revenue	41,613,513	69,257,116	67,574,991
Federal Grants	86,202,598	87,662,512	95,236,082
Fund Balance	0	703,969,046	662,226,624
Total Revenue	**$1,339,250,439**	**$2,070,077,899**	**$2,116,632,648**
Expenditure Overview			
Personal Services	$632,280,636	$643,106,226	$684,698,483
Other Services	196,341,712	385,793,194	379,316,036
Supplies	59,694,888	97,262,403	72,607,677
Capital	185,479,031	694,814,164	715,062,129
Debt Service	131,799,560	160,902,854	159,102,698
Transfers	93,543,412	88,199,058	105,845,625
Total Expenditures	**$1,299,139,238**	**$2,070,077,899**	**$2,116,632,648**

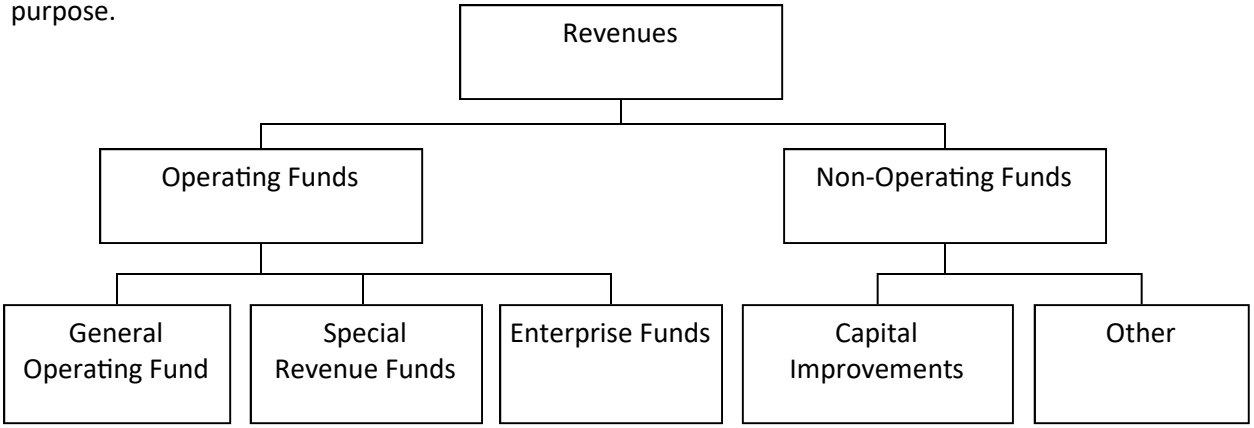




REVENUE SUMMARY

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

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



- General Fund
- Internal Service Funds*

- Court Administration and Training Fund
- Emergency Management Fund
- Fire Sales Tax Fund
- Hotel/Motel Tax Fund*
- MAPS 3 Use Tax Fund*
- MAPS 4 Use Tax Fund*
- Medical Service Program Fund
- Police Sales Tax Fund*
- Zoo Sales Tax Fund

- Airports Fund
- Stormwater Drainage Utility Fund*
- Transportation and Parking Fund
- Utilities Fund

- Better Streets, Safer City Sales Tax Fund
- Better Streets, Safer City Use Tax Fund
- Capital Improvement Projects Fund
- City/Schools Capital Projects Use Tax Fund
- Hotel/Motel Tax Fund*
- Impact Fees Fund
- Internal Service Fund*
- MAPS Operations Fund
- MAPS Sales Tax Fund
- MAPS 3 Sales Tax Fund
- MAPS 3 Use Tax Fund*
- MAPS 4 Program Fund
- MAPS 4 Use Tax Fund*
- OKC Tax Increment Financing Fund
- Police/Fire Capital Equipment Sales Tax Fund
- Police Sales Tax Fund*
- Sports Facilities Sales Tax Fund
- Sports Facilities Use Tax Fund
- Stormwater Drainage Utility Fund*
- Street and Alley Fund

- Asset Forfeiture Fund
- Debt Service Fund
- General Fund—MAPS 4
- Grants Mgmt. Fund
- OKC Improvement and Special Assessment District Fund
- Special Assessment Districts Fund
- Special Purpose Fund

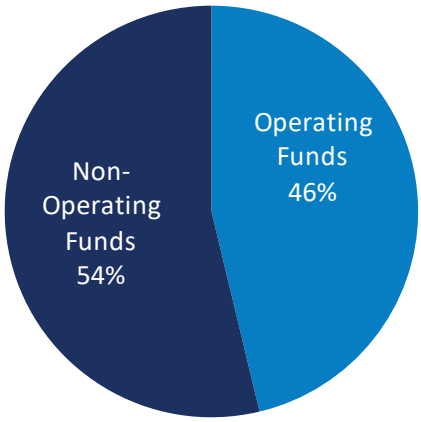
* These funds have both an operating and non-operating component

OPERATING FUNDS

Before beginning the discussion of revenues, it should be noted that all projected growth rates for FY27 are based on changes from estimated year end totals for FY26.

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

Total City Revenues



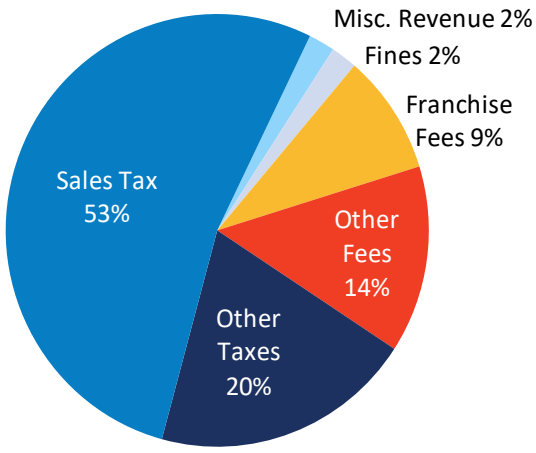
An example of this is dedicated sales and use taxes. In recent years, the residents of Oklahoma City have approved several limited-term dedicated taxes to fund capital improvements. With the MAPS 4 sales and use taxes beginning on April 1, 2020, there have been significant increases in the revenue of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

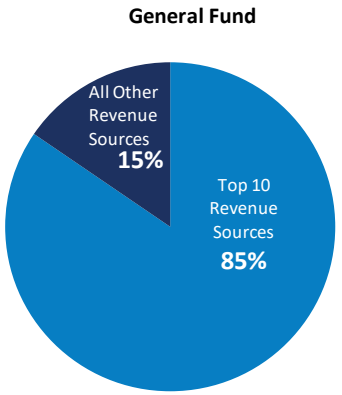
The Operating Funds category includes three major types of funds: General Operating Funds, Special Revenue Funds and Enterprise Funds, all of which will be discussed further. The bulk of the discussion focuses on the General Fund, the City's largest fund at $638.9 million or 30.2% of the FY27 budget.

GENERAL FUND

Due to the moderate growth expected in sales and use tax in FY26 and an uncertain economy for FY27, the economic outlook in FY27 forecasts a growth of 3.5% in the General Fund. The General Fund has hundreds of individual revenue sources and similar sources are grouped into categories as shown in the chart to the right. The narrative on the following pages examines each of the major revenue categories in the General Fund and the short term factors that influenced the revenue projections. Also highlighted in the narrative and the table on page B-4 are the top 10 individual revenue sources that, when combined, account for 84.5% of the FY27 General Fund budget.

General Fund Revenue by Source





Top 10 General Fund Revenue Sources		% of GF
Sales Tax	$341,459,607	53%
Use Tax	$109,143,832	17%
OG&E Franchise Fee	$33,714,822	5%
Fire Wage Adjustment	$13,495,493	2%
Police Wage Adjustment	$10,361,948	2%
ONG	$9,425,204	1%
Bond Fund Engineering, Legal, Other Services	$6,500,000	1%
Building Permits	$6,008,295	1%
Utility Fees - Water	$5,545,790	1%
Operating Interest	$4,512,186	1%
	$540,167,177	**85%**

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

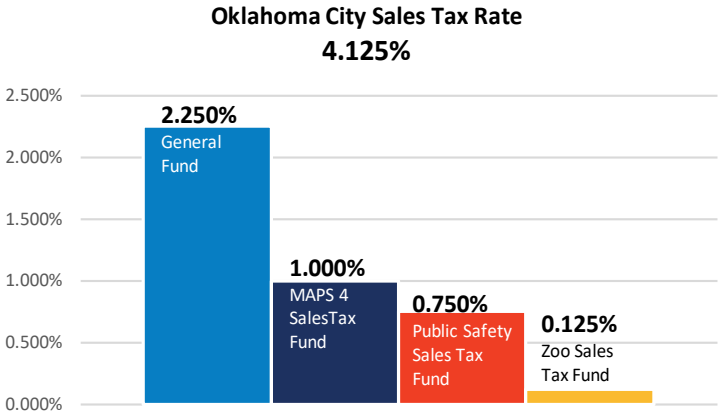
GENERAL FUND - TAXES

The largest category of revenue in the General Fund is taxes at $465.1 million or 72.8%. Within the taxes category, all revenue sources are authorized by the state and collected by the Oklahoma Tax Commission.

Sales Tax

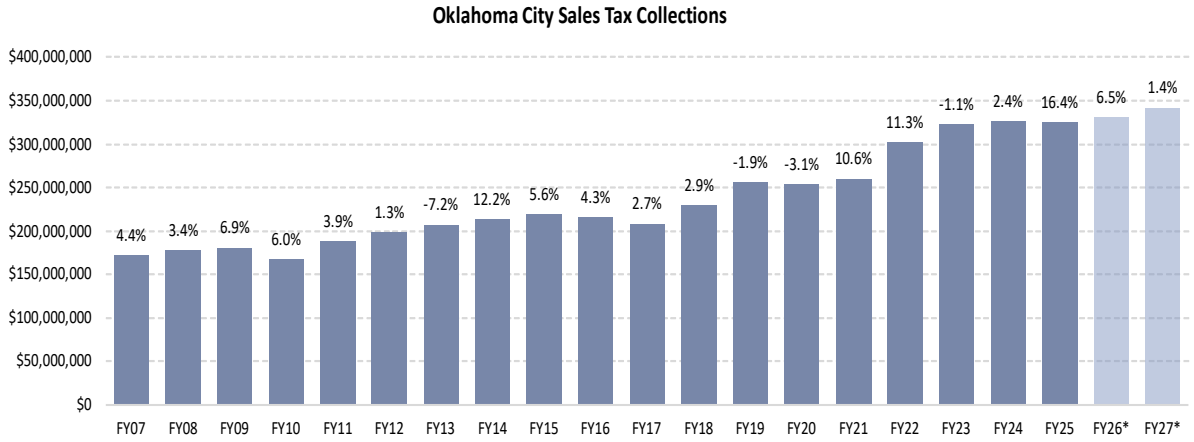
Sales tax is the largest single revenue source for the General Fund and the City. Sales tax is applied to most retail transactions, as provided by state law, and is collected by local vendors who then remit the revenue to the Oklahoma Tax Commission. The City maintains agreements with the Oklahoma Tax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

The City's 4.125% sales tax levy is divided between various funds as authorized by voters as shown in the graphic below. The General Fund receives the largest portion of sales tax at 2.250% and is where the City's day-to-day operations are funded. MAPS 4 is an 8-year temporary one-cent sales tax in effect through March 31, 2028. It is projected to generate a total of $1.1 billion dedicated to funding 16 different projects including parks, youth centers, a mental health and family justice center, transit system improvements, sidewalks, and a new multi-purpose stadium, among other projects. The Public Safety Sales Tax is a permanent 0.750% (3/4 cent) sales tax split evenly between Police and Fire. The Zoo Sales Tax is a permanent 0.125% (1/8 cent) sales tax that can only be used for



capital improvements and operations at the Oklahoma City Zoo. This section will focus on the 2.250% authorized for general operations, while the dedicated sales taxes that account for the remaining 1.875% will be discussed in the Special Revenue Operating Funds section of this chapter.

Projecting sales tax is always challenging because it is impacted by many uncertain local and national factors. For example, recent high inflation has put upward pressure on prices, which translates into higher sales tax collections. However, particularly high and sustained inflation discourages consumer activity for certain non-essential goods and services, which can suppress sales tax growth. Through careful analysis, the City has developed the FY27 budget based upon a 2.3% growth rate in sales tax as compared to projected FY26 year end collections. Sales tax collections are projected to be $341.5 million and account for 53.4% of the FY27 General Fund budget.



*Sales Tax Collection Projections

GENERAL FUND - OTHER TAXES

Use Tax

Use tax is levied on goods and services that are bought in other states and then imported for use in Oklahoma. This tax is applied in lieu of sales tax because the goods were originally bought outside the state. As more people are making purchases online, use tax is growing at a higher rate than sales tax. Use tax collections have averaged a 11.3% growth rate and sales tax has averaged 4.2% growth over the past 10 years. The use tax rate is 4.125% of the purchase price and is budgeted at $109.1 million or 17.1% of the General Fund budget for FY27. Together, sales and use tax make up 70.6% of the General Fund operating budget which demonstrates how heavily the City relies on these tax revenues.

Excise Tax

In FY05, state law changed the taxation of tobacco products and exempted them from sales tax, but implemented an excise tax designed to make it more expensive to purchase tobacco products on a per unit basis. Municipalities receive a portion of the excise tax from the state. Revenue is projected to be $3.7 million, which is less than 1% of the General Fund revenue budget.

Commercial Vehicle Tax and Motor Fuels Tax

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

grow for FY27 by 15% or $948.5K with a budget of $7.3 million which is 1% of the General Fund revenue budget.

Occupation Tax
Occupation taxes are levied by the City for specific occupations when the City is the principal place of business for the occupation. The first type of occupation tax is on retail gasoline filling stations, retail diesel stations, and retail oil stations which is a tax on each pump. The second type of occupation tax is on businesses or occupations related to alcoholic beverages. In FY27, a marginal increase of 4% is anticipated with a budget of $1.4 million, which is less than 1% of the General Fund revenue budget.

Alcoholic Beverage Tax
The alcoholic beverage tax is a "sin" tax levied by the state with a percentage passed on to counties and municipalities based on their share of population. Alcohol Beverage Tax collections are expected to generate $2.0 million in FY27 or less than 1% of the General Fund revenue budget.

GENERAL FUND - FRANCHISE FEES
Franchise and Utility Fees are charged to public utilities for the use of public rights-of-way for their infrastructure. This category is the second largest within the General Fund accounting for $58.6 million or 9.2% of the FY27 General Fund operating revenue budget. Three of the largest remitters of franchise fees are Oklahoma Gas & Electric (OG&E) with FY27 estimated revenue of $33.7 million, Oklahoma Natural Gas (ONG) at $9.4 million and Water Utilities at $5.5 million. OG&E, ONG, and Water Utilities are top 10 General Fund revenue sources and make up 8.0% of the operating budget. Other franchise fee remitters are the Oklahoma City Water Utilities Trust, Cox Cable, smaller electrical companies or cooperatives, other telephone and cable television providers, and a steam and chilled water utility company.

GENERAL FUND - LICENSES, PERMITS, AND FEES
The Licenses, Permits, and Fees revenue comes from a variety of sources such as business licenses, fishing permits, building permits, and fees for becoming a pre-qualified contractor. The category represents $20.0 million or 3.1% of the General Fund revenue budget. Building permits are a top 10 revenue source at a projected $6.0 million or 1.0% of the budget.

GENERAL FUND - SERVICE CHARGES
Service Charges are based on the specific services provided and are generally paid on a per use basis with projections at $43.8 million or 6.9% of the FY27 General Fund revenue budget.

GENERAL FUND - FINES
The Fines category is comprised of various fines and court fees that are processed by the City's Municipal Court. The City is one of two municipalities in the State of Oklahoma that has a Municipal Court of Record. The two largest revenue sources in this category are court cost fees and traffic fines. Until recently, both of these were top 10 General Fund revenues but have been declining in recent years due to fewer cases being filed with the court and implementation of criminal justice reform. Court cost fees is projected at $5.7 million of the General Fund revenue budget and traffic fines are projected at $3.8 million for FY27. The Fines category is $10.9 million or 1.7% of the General Fund revenue budget.

GENERAL FUND - OTHER

This includes the smaller categories of revenue including Administrative Charges, Other Revenue, Transfers, and Fund Balance and comprises $40.5 million or 6.3% of the FY27 budget.

Administrative Charges

Administrative Charges are $27.0 million or 4.2% of the FY27 General Fund revenue budget and are assessed to other City funds and entities for administrative services such as accounting, human resources, payroll, audit, and other functions provided by General Fund departments.

Other Revenue

Other Revenue includes the smaller sources such as interest, rebates, and royalties. The category is projected to have collections of $13.1 million in FY27 or 2.1% of the General Fund revenue budget.

Transfers

Transfers are payments made to the General Fund from other City funds. The category can vary greatly from year to year depending on the status of projects. In FY27, the Transfers category is projected at $370.0 thousand. In total, the Transfers category makes up a marginal share of the General Fund revenue budget.

Fund Balance

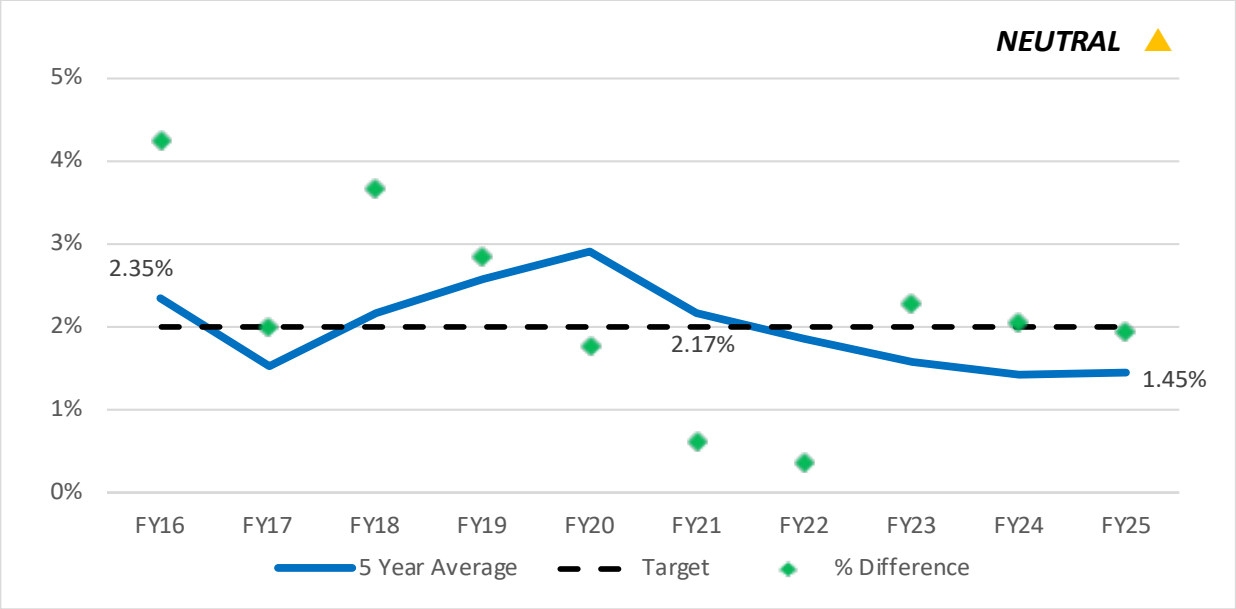
No fund balance is budgeted in FY27.

GENERAL FUND HISTORICAL REVENUE SHORTFALL OR SURPLUS

The chart on the following page illustrates the differences between General Fund revenue projections and revenues actually received each fiscal year. Significant continued variances in actual collections from projected amounts, whether it be shortfall or surplus, can be reason for concern. Either scenario could indicate a changing economy or inaccurate forecasting techniques. Additionally, credit rating organizations use this indicator to review the quality of financial management in a local government since variances between budget and actual results are considered indicative of management's financial planning capabilities. In February 2026, for the sixteenth year in a row, the City earned the highest bond ratings possible from two of the nation's most respected financial rating services. The City received a AAA rating from Standard & Poor's and a AAA rating from Moody's Investor Service.

With taking in preliminary numbers for FY25, the average absolute value variance over the past 10 years was 2.2% which is within the City's stated goal of having revenues within 2% of projections. Over the last five years, the absolute value variance average was 1.6%. In FY16, a contraction in the energy sector contributed to revenue collections missing projections by 4.3% and a prolonged weakened local economy that reflected inventory adjustments accounted for a shortfall of 2.0% in FY17. In FY18, revenues exceeded projections by 3.7% as the City once again recovered from an economic downtown stronger than projected. In FY19, General Fund revenue collections exceeded budget by 2.8% due to strong growth in Use Tax collections from online sales remitters and merchant wholesalers. At the end of FY20, the world experienced the COVID-19 pandemic which severely affected sales tax collections ending the year at -1.8% lower than projected. Sales and use tax collections outpaced expectations in FY21 as a result of Federal stimulus money resulting in growth of 0.6% higher than projected. More Federal stimulus money in FY22 fueled higher than expected sales tax receipts, although growth was only marginally higher than projections by 0.3%. In FY23 higher than expected sales and use tax receipts led to a growth of 2.3%. In FY24 with inflation rates averaging 3.4% consumers continued to

spend but at a slower pace as they faced the constraints of depleted savings and tighter credit conditions, with credit card delinquency and charge-off rates near 13-year highs. This in turn severely affected sales and use tax collections ending the year at –2.04% lower than projected. In FY25, revenue collections were 1.95% below projections and the five-year average decreased from 2.17% in FY21 to 1.45% in FY25. The City continues to work with Dr. Russell Evans to refine forecast estimates and consistently project collections within 2% of budget. Keeping the variance to a minimum, means services have not been unnecessarily reduced because of a perceived shortage in revenue that did not occur, or that new services were established that could not be maintained because revenues failed to meet projections.



INTERNAL SERVICE FUNDS

Internal Service Funds are dedicated to departments that provide services to other City departments and revenue is generated by charging departments for those services. Most of the charges are set at the beginning of each year based on past usage. Some exceptions are fuel, postage, and color printing which are charged to departments based on current usage and prices. The individual Internal Service Funds are Information Technology, Risk Management in the Finance Department, the Print Shop in the City Manager's Office, and Fleet Services in the General Services Department. Internal Service Funds have a FY27 budget of $91.9 million, which is a 9.9% increase compared to the FY26 adopted budget. Major changes to each internal service fund are summarized in the department section of the budget book. Internal Service funds combined are 4.3% of the $2.1 billion FY27 budget.

SPECIAL REVENUE OPERATING FUNDS

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

Police, Fire, and Zoo Sales Tax Funds

The Police, Fire, and Zoo Sales Tax Funds are supported by dedicated portions of the City's sales tax

collections. In each of these funds, the forecast for sales tax revenue growth is 2.3%; this is the same rate of growth as projected for sales tax in the General Fund.

Court Administration and Training Fund
The Court Administration and Training Fund is made up of revenue from state mandated fees that the City is allowed to retain to train Court, Police, and Legal staff. The Court Administration and Training Fund budget is one of the smallest operating fund budgets at $128.8 thousand in FY27.

Emergency Management Fund
The Emergency Management Fund supports the E-911 system for Oklahoma City and is budgeted at $12.3 million in FY27, which is a 3.4% increase over the FY26 adopted budget. The fund is supported by tariffs on both cell phone and traditional telephone lines that are assessed on each user. Even with the addition of cell phone tariff revenue, the General Fund is still expected to support E-911 operations through a transfer of $3.7 million in FY27.

Hotel/Motel Tax Operating Fund
The Hotel/Motel Tax Fund FY27 budget is $52.1 million and is supported by a 9.25% hotel occupancy tax. This fund is divided between operating activities ($33.8 million) dedicated to the promotion of special events, convention and tourism development; and non-operating activities ($18.3 million) dedicated to capital projects at the State Fairgrounds as well as improvements to the Oklahoma City Convention Center.

MAPS 3 Use Tax Operating Fund
The MAPS 3 Use Tax Fund was supported by a temporary 1% Use Tax adopted after the MAPS 3 Sales Tax was approved. The Use Tax expired December 31, 2017. Through FY18, a portion of the MAPS 3 Use Tax was budgeted for public safety capital funding, which is included in the non-operating section. The remaining fund balance was used to support administration and oversight of the MAPS 3 projects and is budgeted in the operating fund. The FY27 budget is $1.9 million. This amount will decrease as fund balance from the expired tax is spent down.

MAPS 4 Use Tax Fund Program Operating Fund
The MAPS 4 Use Tax Program Operating Fund is supported by a temporary 1% Use Tax adopted after the MAPS 4 Program Fund was approved. It has both an operating and non-operating component and will primarily be used to fund the City's operating cost of administering the MAPS 4 projects, public safety capital improvement projects and equipment costs, and capital costs associated with City-owned facilities. The MAPS 4 Use Tax Operating Fund is budgeted at $8.8 million in FY27.

Medical Service Program Fund
The Medical Service Program Fund was created in FY10. This fund handles revenue and expenses associated with the Medical Service Program adopted by the City Council on December 8, 2008, which makes it possible for households to pay a monthly fee on their City utility bill in exchange for EMSACare benefits from the Emergency Medical Services Authority (EMSA). The FY27 budget is $16.7 million.

ENTERPRISE FUNDS

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

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

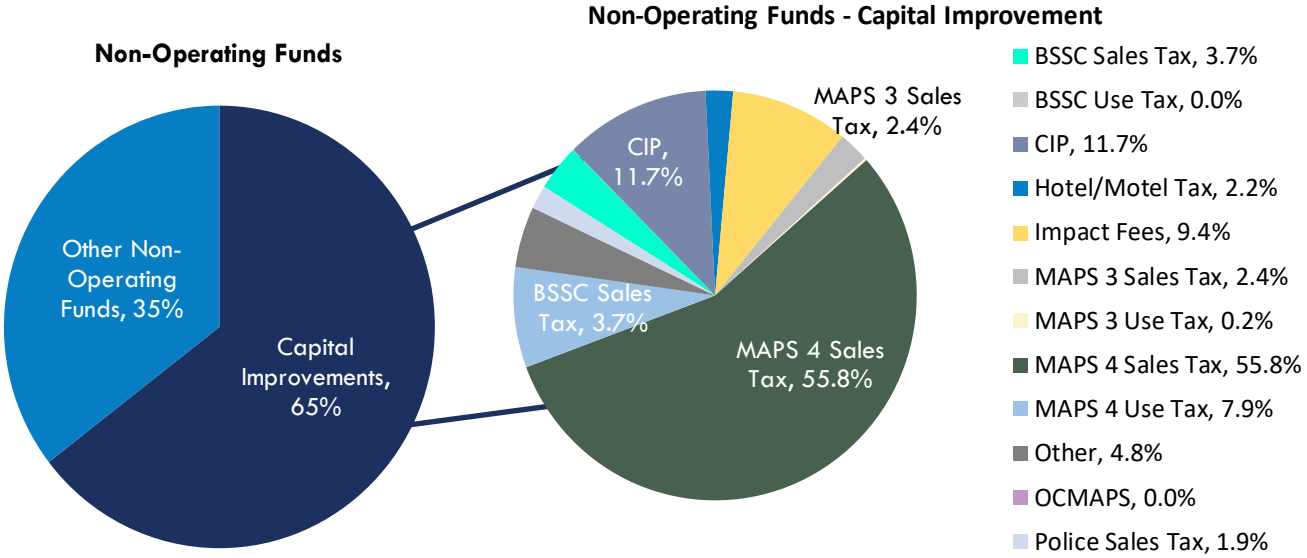
NON-OPERATING FUNDS

As mentioned earlier, the City classifies its funds as either operating or non-operating. The distinction is that some funds and, in some cases, portions of funds directly support operations; and other funds provide for capital improvements, or are so limited in their purpose that they do not support daily operations. This ensures significant changes in capital funding or other non-operating activities are not misinterpreted as a significant change in operational costs. In FY27, the budget for non-operating funds is $1.3 billion, a 1.0% increase from the FY26 adopted budget. The non-operating budget is comprised of capital improvement funds and other non-operating funds such as debt service and grants. The Non-Operating Funds are 61.1% of the total FY27 $2.1 billion budget.

CAPITAL IMPROVEMENTS

The majority of non-operating funds are for capital improvements and have a FY27 budget of $835.4 million, a decrease of 1.5%. Many of the funds receive most of their revenue from other funds, such as the **Capital Improvement Projects (CIP) Fund,** the **Oklahoma City Tax Increment Financing (TIF) Fund** and the **Stormwater Drainage Utility Fund.** As such, the revenue projections for these funds are based on the level of transfer budgeted in the originating fund.

There are three Non-Operating Funds that are largely for capital improvement and are supported directly by taxes that will be in effect during FY27: the MAPS 4 Program Fund, the MAPS 4 Use Tax Fund, and the Hotel/Motel Tax Fund.



Better Streets, Safer City Sales Tax Fund

The Better Streets, Safer City Sales Tax fund was created in FY18 after voters passed a temporary, 27-month, one-cent sales tax that went into effect on January 1, 2018. The tax ended March 31, 2020 with the last collection in May 2020. The FY27 budget is $30.7 million, with fund balance as the predominant revenue source.

Better Streets, Safer City Use Tax Fund
The Better Streets, Safer City Use Tax fund was established at the same time as the Sales Tax Fund and was a temporary, 27-month, one-cent use tax that ended on March 31, 2020. The tax is primarily used to fund public safety fleet and equipment replacements. The FY27 budget is $180.4 thousand, with the predominant revenue source being fund balance.

Hotel/Motel Tax Non-Operating Fund
The Hotel/Motel Tax fund supports four distinct purposes: convention and tourism development, promotions for specific events, improvements to the Oklahoma City Convention Center, and capital improvements at the State Fairgrounds. It is this last capital portion of the Hotel/Motel Tax that is classified as non-operating. Overall non-operating revenue from the Hotel/Motel Tax fund is projected to be $18.3 million.

Impact Fee Fund
The Impact Fee fund was established in 2017 to collect fees from developers related to new construction. The fees are then used by the City for capital improvements to infrastructure to serve the same service area as the new construction. The FY27 budget is $78.9 million, which is an increase of 0.5% over the FY26 adopted budget.

MAPS 3 Sales Tax Fund
The MAPS 3 Sales Tax fund was created after voters passed the MAPS 3 initiative on December 8, 2009. The one percent sales tax went into effect on April 1, 2010 and expired December 31, 2017. The tax funds eight distinct capital projects. The FY27 budget is $20.4 million and is primarily made up of fund balance that will be used to finish construction on the remaining MAPS 3 projects not yet completed.

MAPS 3 Use Tax Non-Operating Fund
The non-operating portion of the MAPS 3 Use Tax fund is used for public safety capital and equipment replacement. The FY27 non-operating budget, comprised of fund balance and interest, is $1.6 million. The remaining balance will be transferred to the MAPS 3 operating fund for operations or used for public safety capital. Much of the public safety capital budget has already been transitioned to the MAPS 4 Use Tax fund.

MAPS 4 Program Fund
The MAPS 4 Program fund was created after voters passed the MAPS 4 Sales Tax in December 2019 and became effective on April 1, 2020. It is an 8-year one-cent sales tax that extended the current 4.125% sales tax rate after the Better Streets, Safer City Sales Tax expired. The revenues will initially be deposited in the General Fund and then transferred to the MAPS 4 Program Fund to be used for 16 distinct capital and quality-of-life projects. The FY27 budget of $466.0 million is comprised of a General Fund transfer of $151.8 million and fund balance usage of $302.9 million.

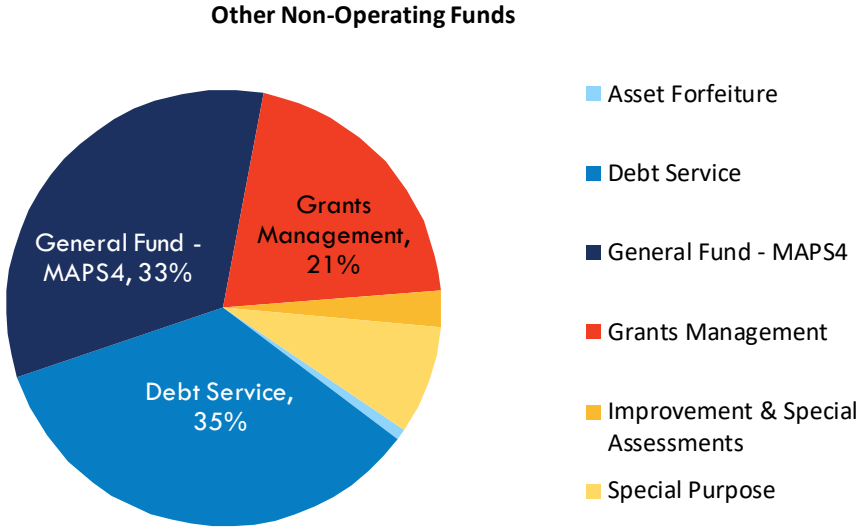
MAPS 4 Use Tax Non-Operating Fund
The MAPS 4 Use Tax fund was established at the same time as the MAPS 4 Program Fund and is also a temporary, 8-year one-cent use tax that will primarily be used to fund the City's operating cost of

administering the MAPS 4 projects, public safety capital improvement projects, and equipment and capital costs associated with City-owned facilities. These final two uses are funded through the non-operating portion of the fund. The FY27 budget for the non-operating portion is $66.2 million.

Several Funds have fund balance as their primary source of revenue and the projects they support are winding down or do not currently require major capital investment. They are the **City and Schools Capital Use Tax, MAPS Operations Fund, MAPS Sales Tax Fund, OCMAPS Sales Tax Fund, Oklahoma City Sports Facilities Improvement Sales Tax Fund, Oklahoma City Sports Facilities Improvement Use Tax Fund, Police and Fire Capital Equipment Sales Tax Fund, Police Sales Tax Capital Fund,** and the **Street and Alley Fund**. The revenue budgets for FY27 for each of these funds are based primarily on the level of projected fund balance remaining at the end of FY26.

OTHER NON-OPERATING FUNDS

The Other Non-Operating Funds are budgeted at $458.9 million in FY27. Most of the funds in this category are so limited in their purpose that they do not support daily operations and typically have a stream of revenue from an outside source or another fund in addition to a significant fund balance. In these cases, the non-operating fund is serving to accumulate revenue for a specific purpose. Funds that fall into this category include the **Asset Forfeiture Fund, Debt Service Fund, General Fund MAPS 4 Sales Tax, Grants Management Fund, Oklahoma City Improvement and Special Services Assessment District Fund,** and the **Special Purpose Fund**



Debt Service Fund

The Debt Service fund is the largest fund in the Other Non-Operating category at $159.1 million or 34.7% of the category. It is supported directly by property taxes that will be in effect during FY27.

Oklahoma City Improvement and Special Services Assessment District Fund
Although not technically supported by a tax, the assessments that support the Oklahoma City Improvement and Special Services Assessment District funds operate much like a tax. These funds are comprised of six Business Improvement Districts (BID) (Downtown, Stockyards, Western Avenue, Capitol Hill, Uptown 23rd, and Adventure District) and the Special Assessment Districts fund. Each of these districts has petitioned the City to enact assessments on property owners in the districts to support improvements and services above what is provided by the City. The City collects the assessments and contracts with an outside entity to provide the services or improvements. As such, the City acts as a conduit for these funds and they are characterized as non-operating funds. The anticipated revenue is based on the assessments which are reviewed each year and amended based on needs. The FY27 budget of $10.4 million.

Grants Fund
The Grants fund is included in the budget book to provide a more accurate picture of the City's financial situation and to comply with the requirements of the Municipal Budget Act. The amounts shown as revenue in these funds are estimates of grant awards based on the best judgment of the departments that utilize grants funding. The Grants Fund is classified as non-operating because the activities supported by grants would typically not be provided without the grant funding. The FY27 budget is increasing 8.6% to $95.2 million.

Special Purpose Fund
The Special Purpose fund is used primarily for donations to the City. The FY27 budget is $36.9 million, an increase of 69.6%.

General Fund MAPS 4 Sales Tax Fund
The General Fund MAPS 4 Sales Tax fund is a non-operating fund that was established in the General Fund after voters passed the MAPS 4 Sales Tax in December 2019 and it became effective on April 1, 2020. It is an 8-year one-cent sales tax that extended the current 4.125% sales tax rate after Better Streets, Safer City expired. Revenues will initially be deposited in the General Fund and then transferred to the MAPS 4 Program Fund to be used for capital projects. The Fund is expected to generate $1.1 billion over the eight years and will be used for 16 capital and quality-of-life projects such as a new family justice center, youth centers, senior wellness centers, a multi-purpose stadium, transit system improvements, a civil rights center, among other projects. The fund is the second largest of the Other Non-Operating Funds and has a FY27 budget of $151.8 million or 33.1% of the category.

REVENUE DETAIL TABLE

	Actual FY25	Adopted FY26	Adopted FY27
General Operating Funds			
General Fund			
Taxes			
Sales Tax	$324,874,400	$330,319,581	$341,459,607
Use Tax	101,304,055	106,253,080	109,143,832
Other Taxes	3,477,275	3,436,553	3,794,264
Commercial Vehicle Tax	5,418,639	4,984,433	5,496,223
Motor Fuels Tax	739,577	1,340,698	1,777,423
Occupational Tax	1,418,240	1,386,925	1,442,345
Alcoholic Beverage Tax	1,955,923	1,917,024	2,022,874
Total Taxes	**$439,188,109**	**$449,638,294**	**$465,136,568**
Franchise/Utility Fees			
Oklahoma Natural Gas	$7,831,053	$7,895,019	$9,425,204
Oklahoma Gas & Electric	28,333,986	28,302,859	33,714,822
Caddo Electric Coop.	272,798	262,040	302,875
Oklahoma Electric Coop.	1,495,715	1,286,457	1,620,485
Tri-Gen	544,264	545,030	687,446
AT&T	0	125,449	104,682
AT&T Video	236,306	0	255,583
Cox Cable	4,611,211	3,391,221	2,932,051
Cox Fibernet	6,052	0	0
Other Telephone	195,645	58,319	69,997
Utility Fees - Water	5,578,362	5,092,000	5,545,790
Utility Fees - Wastewater	3,453,134	2,917,000	3,141,271
Utility Fee - Solid Waste	2,265,153	1,400,000	809,500
Total Franchise/Utility Fees	**$54,823,679**	**$51,275,394**	**$58,609,706**
Licenses, Permits, and Fees			
Abandoned Building Registration	$78,795	$119,038	$52,269
Fire Prevention Permits	431,097	515,788	548,755
Alarm Permits	330,322	273,521	232,513
Police Alarm Fees	64,746	56,781	50,897
Oil & Gas Well Inspections	106,841	133,331	198,911
General Licenses	1,147,803	1,121,982	1,405,737
Building Permits	6,088,300	7,506,501	6,008,295
Electrical Wiring Permits	2,691,356	2,440,376	3,115,909
Plumbing Permits	2,302,204	1,944,302	3,333,366
Boiler & Elevator Permits	575,429	419,502	1,335,314
Offsite Wagering Fee	30,419	25,987	23,935
Pre-Qualification Application Fee	286,380	292,212	358,446
Refrig. & Forced Air Permits	1,265,237	1,122,482	1,290,751
Sidewalk & Paving Fees	837,681	1,029,592	1,477,410
Work Zone Permits	33,085	32,967	28,800
Other Fees	104,280	26,376	63,103
Hunting and Fishing Permits	152,533	144,928	182,845
Vending Stamps	227,000	112,812	147,125
Garage Sale Permits	102,575	104,028	117,603
Miscellaneous Permits	5	0	0
Total Licenses, Permits, & Fees	**$16,856,088**	**$17,422,506**	**$19,971,984**

	Actual FY25	Adopted FY26	Adopted FY27
Administrative Charges			
Airport Administrative Payments	$1,056,497	$1,050,313	$1,034,773
Airport Police Payments	3,816,582	4,144,004	4,774,575
Water/Wastewater Admin Payments	7,425,386	7,151,461	7,019,888
Drainage Utility Administrative Payment	1,386,959	1,359,372	1,335,386
Solid Waste Mgmt. Admin Payments	1,081,700	1,074,856	1,068,712
Convention & Tourism Admin Payments	656,721	580,763	642,055
Zoo Administrative Payments	252,818	300,000	300,000
Golf Administrative Payments	160,702	156,793	216,809
Other Administrative Payments	217,386	632,023	632,853
MAPS3 Administrative Payments	1,397,874	1,400,945	1,542,023
Better Streets Administrative Payments	207,170	202,262	157,425
Risk Management Administrative Payments	975,448	976,126	954,139
Public Transportation Administrative Pmts.	1,882,964	2,025,528	2,124,322
Parking Administrative Payments	284,646	253,609	326,896
IT Administrative Payments	2,300,510	2,113,421	1,984,421
Print Shop Administrative Payments	167,220	150,114	147,615
Fleet Services Admin Payments	71,564	137,171	139,254
Banking Fee Payments	0	0	0
Nuisance Abatement Payments	0	0	0
Econ Dev,TIF Engineering, Legal, Other Svcs	860,272	916,498	1,313,192
Mowing, Liter, and Landscaping Adm Payments	1,433,464	1,420,089	1,060,089
Pavement Maintenance Payments	93,918	100,000	267,766
Total Administrative Charges	**$25,729,801**	**$26,145,348**	**$27,042,193**
Other Service Charges			
Bond Fund Engineering, Legal, Other Services	$5,156,601	$5,821,731	$6,500,000
Animal Shelter Fees	369,474	278,781	336,623
Engineering Fees	3,860,145	3,900,025	2,830,350
Planning Fees	793,825	834,907	1,261,022
Fire Service Recovery	55,396	28,000	28,672
Fire Wage Adjustment Reimbursement	13,248,696	13,159,915	13,495,493
Police Wage Adjustment Reimbursement	10,172,472	10,104,289	10,361,948
Police Fees	3,807,900	3,774,169	4,396,244
Parking Meters	1,258,969	1,086,214	1,300,085
Reimbursement - Grants	28,091	0	0
Refunds and Reimbursements - Operating	824,762	738,924	1,210,212
Mowing Services - OCRRA	35,393	0	0
Damage to City Property	4,616	6,484	170,164
Other Charges	71,585	27,547	271,011
Miscellaneous Service Charges	0	0	0
Recreation Fees	1,403,617	1,274,810	1,622,060
Total Other Service Charges	**$41,091,544**	**$41,035,796**	**$43,783,884**

	Actual FY25	Adopted FY26	Adopted FY27
Fines			
Traffic Fines	$3,474,316	$2,954,721	$3,783,187
Parking Fines	767,901	631,964	331,979
Court Fees	5,297,342	4,424,006	5,749,484
Court of Record, Jury Division	499,206	344,110	821,521
Criminal Court	138,916	123,895	160,295
Jail Cost Recovery Program	42,448	34,012	20,768
Other Fines	18,800	15,775	11,358
Juvenile Fines	55,155	42,335	69,804
Total Fines	**$10,294,084**	**$8,570,818**	**$10,948,396**
Other Revenue			
Leases	$4,856,885	$3,987,166	$4,368,393
Sale of City Property	679,929	35,386	793,403
Check Service Charge	480	850,353	620
Royalties	158,682	127,516	98,405
Miscellaneous	4,671,174	6,685,464	3,309,699
Other	(109,462)	0	0
Wrecker Service Payments	0	0	0
Operating Interest	(36,875)	6,124,232	4,512,186
Total Other Revenue	**$10,220,814**	**$17,810,117**	**$13,082,706**
Transfers			
Transfers from OCPPA - DAS	$0	$0	$0
Transfers from OKC-COTPA	$0	$0	$0
Transfers - Miscellaneous	79,264	79,264	370,049
Total Transfers	**$79,264**	**$79,264**	**$370,049**
Fund Balance	**$0**	**$5,133,446**	**$0**
Total General Fund - Operating**	**$598,283,383**	**$617,110,983**	**$638,945,486**
Internal Service Funds**			
Interest	$0	$10,926	$76,265
Information Technology	41,263,506	38,471,345	39,574,616
Risk Management	28,056,213	25,561,800	28,969,195
Print Shop	1,106,351	1,148,557	1,368,369
Fleet Services	10,412,589	11,218,984	11,296,637
Other	1,033,758	14,121	0
Services	14,718	0	0
Transfers	(976,320)	(1,476,688)	(1,476,688)
Fund Balance	0	2,242,735	2,241,237
Total Internal Service Funds	**$80,910,816**	**$77,191,780**	**$82,049,631**
Total General Operating Funds	**$679,194,198**	**$694,302,763**	**$720,995,117**

	Actual FY25	Adopted FY26	Adopted FY27
Special Revenue Funds			
Court Administration & Training Fund			
Fees	$103,229	$106,460	$112,256
Fines	0	0	0
Interest	0	1,693	4,738
Fund Balance	0	20,647	11,757
Total Court Administration & Training Fund	**$103,229**	**$128,800**	**$128,751**
Emergency Management Fund			
Tariffs	$8,323,950	$9,156,700	$8,445,181
Interest	0	22,563	14,916
Transfers	2,649,450	2,453,103	3,668,843
Other	2,071	0	0
Fund Balance	0	293,339	200,000
Total Emergency Management Fund	**$10,975,471**	**$11,925,705**	**$12,328,940**
Fire Sales Tax Fund			
Sales Tax	$54,147,439	$55,053,264	$56,910,236
Interest	0	607,546	1,287,709
Other	274,493	15,497	106,357
Service Charges	89,426	0	0
Transfers	640,715	0	0
Fund Balance	0	11,987,579	7,663,457
Total Fire Sales Tax Fund	**$55,152,073**	**$67,663,886**	**$65,967,759**
Hotel/Motel Tax Fund**			
Hotel/Motel Tax	$16,583,496	$18,455,550	$24,156,504
Interest	0	71,423	355,998
Other	649,324	0	1,000,000
Transfers	7,154,824	6,350,162	8,312,329
Fund Balance	0	0	0
Total Hotel/Motel Tax Fund	**$24,387,644**	**$24,877,135**	**$33,824,831**
MAPS Operations Fund**			
Use Tax	$0	$0	$0
Interest	0	0	0
Other	0	0	0
Transfers	0	0	0
Fund Balance	0	0	0
Total MAPS Operations Fund	**$0**	**$0**	**$0**
MAPS 3 Use Tax Fund**			
Use Tax	($111,933)	$0	$0
Interest	0	23,972	31,428
Other	946,238	2,409	0
Service Charges	0	0	0
Transfers	(1,400,000)	0	0
Fund Balance	0	182,369	284,263
Total MAPS 3 Use Tax Fund	**($565,695)**	**$208,750**	**$315,691**

	Actual FY25	Adopted FY26	Adopted FY27
MAPS 4 Use Tax Fund**			
Use Tax	$0	$0	$0
Interest	0	152,041	231,273
Service Charges	690,237	0	0
Transfers	26,083,818	8,160,237	8,382,246
Fund Balance	0	2,588	190,490
Total MAPS 4 Use Tax Fund	**$26,774,055**	**$8,314,866**	**$8,804,009**
Medical Service Program Fund			
Medical Service Program Fee	$10,905,030	$7,227,007	$16,204,467
Interest	0	218,235	535,778
Other	0	0	0
Fund Balance	0	4,360,706	0
Total Medical Service Program Fund	**$10,905,030**	**$11,805,948**	**$16,740,245**
OCMAPS Sales Tax Fund**			
City/Schools Sales Tax	$0	$0	$0
Interest	0	0	0
Other	0	0	0
Transfers	0	0	0
Fund Balance	0	0	0
Total OCMAPS Sales Tax Fund	**$0**	**$0**	**$0**
Police Sales Tax Fund**			
Sales Tax	$54,147,439	$55,053,264	$56,910,236
Interest	0	700,626	1,451,456
Other	258,076	0	90,909
Service Charges	67,275	16,301	0
Transfers	(6,131,812)	(10,638,018)	(3,000,000)
Fund Balance	0	11,122,367	4,036,834
Total Police Sales Tax Fund	**$48,340,977**	**$56,254,540**	**$59,489,435**
Zoo Sales Tax Fund			
Sales Tax	$18,049,146	$18,351,088	$18,969,978
Interest	0	0	0
Other	85,859	68,184	30,303
Fund Balance	0	0	378,582
Total Zoo Sales Tax Fund	**$18,135,005**	**$18,419,272**	**$19,378,863**
Total Special Revenue Funds	**$194,207,788**	**$199,598,902**	**$216,978,524**

	Actual FY25	Adopted FY26	Adopted FY27
Enterprise Funds			
Airports Fund			
Transfer from Airport Trust (OCAT)	$25,255,066	$24,567,569	$27,238,937
Interest	60,682	50,431	62,458
Other	90,684	0	0
Fund Balance	0	2,423,839	303,703
Total Airports Fund	**$25,406,432**	**$27,041,839**	**$27,605,098**
Stormwater Drainage Utility Fund**			
Fees	$21,207,099	$20,389,653	$24,100,000
Interest	0	400,890	351,338
Other	(976)	0	0
Permits	196,744	137,203	353,029
Reimbursements	255,766	255,766	255,766
Service Charges	268,441	324,243	221,232
Transfers	(2,915,545)	(10,000,000)	(5,000,000)
Fund Balance	0	12,259,783	4,428,848
Total Stormwater Drainage Utility Fund	**$19,011,529**	**$23,767,538**	**$24,710,213**
Transportation and Parking Fund			
Interest	$0	$16,640	$26,282
Service Charges	521,974	637,655	592,032
Transfers	5,614,786	6,638,706	6,796,403
Fund Balance	0	2,000	0
Total Transportation and Parking Fund	**$6,136,760**	**$7,295,001**	**$7,414,717**
Utilities Fund			
Interest	$0	$380,565	$532,536
Other	28,322	0	0
Service Charges	0	0	0
Transfers	111,155,203	117,822,684	114,044,174
Fund Balance	0	1,723,639	1,200,000
Total Utilities Fund	**$111,183,525**	**$119,926,888**	**$115,776,710**
Total Enterprise Funds	**$161,738,246**	**$178,031,266**	**$175,506,738**
Subtotal Operating Funds	**$1,035,140,232**	**$1,071,932,931**	**$1,113,480,379**
Less Operating Interfund Transfers (1)	(132,113,091)	(129,072,724)	(134,371,687)
Total Operating Funds	**$903,027,141**	**$942,860,207**	**$979,108,692**

	Actual FY25	Adopted FY26	Adopted FY27
Non-Operating Funds			
Non-Operating Capital Improvements			
Better Streets, Safer City Sales Tax Fund			
Sales Tax	$45,088	$0	$0
Interest	0	1,178,510	1,651,302
Other	0	0	0
Fund Balance	0	42,406,135	29,021,297
Total Better Streets, Safer City Sales Tax Fund	**$45,088**	**$43,584,645**	**$30,672,599**
Better Streets, Safer City Use Tax Fund			
Use Tax	($96,386)	$0	$0
Interest	0	32,500	9,600
Other	14,505	0	0
Fund Balance	0	1,234,155	170,763
Total Better Streets, Safer City Use Tax Fund	**($81,881)**	**$1,266,655**	**$180,363**
Capital Improvement Projects Fund			
Interest	$0	$6,020,000	$4,080,696
Other	2,579,248	2,022,806	0
Service Charges	0	0	0
Transfers	6,308,000	6,953,566	6,373,957
Fund Balance	0	101,645,397	86,981,884
Total Capital Improvement Projects Fund	**$8,887,248**	**$116,641,769**	**$97,436,537**
City and Schools Capital Projects Use Tax Fund			
Use Tax	$0	$0	$0
Interest	0	36,995	72,915
Other	824,486	7,040	12,017
Transfers	0	0	0
Fund Balance	0	2,008,493	2,553,691
Total City and Schools Cap. Projects Use Tax Fund	**$824,486**	**$2,052,528**	**$2,638,623**
Hotel/Motel Tax Fund**			
Hotel/Motel Tax	$10,770,783	$10,918,237	$14,290,899
Interest	0	142,330	303,424
Transfers	2,153,132	789,518	3,727,923
Fund Balance	0	0	0
Total Hotel/Motel Tax Fund	**$12,923,915**	**$11,850,085**	**$18,322,246**
Impact Fees Fund			
Impact Fees	$12,261,932	$18,795,968	$12,162,382
Interest	0	0	0
Other	(18,003)	3,674,586	3,408,967
Fund Balance	0	56,038,172	63,353,050
Total Impact Fees Fund	**$12,243,929**	**$78,508,726**	**$78,924,399**

	Actual FY25	Adopted FY26	Adopted FY27
Internal Service Funds**			
Interest	$0	$14,502	$0
Other	238	0	0
Transfers	1,121,600	1,526,688	5,400,091
Fund Balance	0	4,923,295	4,449,566
Total Internal Service Funds	**$1,121,838**	**$6,464,485**	**$9,849,657**
MAPS Operations Fund**			
Use Tax	$0	$0	$0
Interest	0	71,862	70,039
Transfers	0	0	0
Fund Balance	0	3,584,712	2,801,556
Total MAPS Operations Fund	**$0**	**$3,656,574**	**$2,871,595**
MAPS Sales Tax Fund			
Sales Tax	$0	$0	$0
Interest	8,132	7,862	7,497
Other	0	0	0
Fund Balance	0	182,436	183,861
Total MAPS Sales Tax Fund	**$8,132**	**$190,298**	**$191,358**
MAPS 3 Sales Tax Fund			
Sales Tax	$40,927	$0	$0
Interest	0	649,934	914,502
Service Charges	(117,319)	0	0
Transfers	0	0	0
Fund Balance	0	23,804,723	19,500,866
Total MAPS 3 Sales Tax Fund	**($76,392)**	**$24,454,657**	**$20,415,368**
MAPS 3 Use Tax Fund**			
Use Tax	$0	$0	$0
Interest	0	44,925	69,238
Other	97,275	0	537,500
Transfers	759,285	0	0
Fund Balance	0	1,912,081	955,890
Total MAPS 3 Use Tax Fund	**$856,560**	**$1,957,006**	**$1,562,628**
MAPS 4 Program Fund			
Interest	$0	$0	$11,329,688
Other	686,869	7,785,725	0
Transfers	119,981,905	140,174,000	151,759,825
Fund Balance	0	286,116,880	302,878,616
Total MAPS 4 Program Fund	**$120,668,774**	**$434,076,605**	**$465,968,129**

	Actual FY25	Adopted FY26	Adopted FY27
MAPS 4 Use Tax Fund**			
Use Tax	$32,619,844	$34,000,986	$34,926,026
Interest	0	2,116,382	2,864,029
Other	605,479	0	40,046
Service Charges	0	0	0
Transfers	(26,083,818)	(8,160,237)	(8,382,246)
Fund Balance	0	51,561,509	36,716,190
Total MAPS 4 Use Tax Fund	**$7,141,505**	**$79,518,640**	**$66,164,045**
OCMAPS Sales Tax Fund**			
Interest	$0	$0	$0
Other	0	0	0
Transfers	0	0	0
Fund Balance	0	0	0
Total OCMAPS Sales Tax Fund	**$0**	**$0**	**$0**
Oklahoma City Sports Facilities Sales Tax Fund			
Sales Tax	$0	$0	$0
Interest	0	393	827
Other	0	0	0
Fund Balance	0	24,083	24,103
Total OKC Sports Facilities Sales Tax Fund	**$0**	**$24,476**	**$24,930**
Oklahoma City Sports Facilities Use Tax Fund			
Use Tax	$0	$0	$0
Interest	0	53	131
Other	0	0	0
Fund Balance	0	3,786	3,902
Total OKC Sports Facilities Use Tax Fund	**$0**	**$3,839**	**$4,033**
Oklahoma City Tax Increment Financing Fund			
Tax Increment Financing Match	$5,252,714	$6,140,000	$4,450,000
Interest	0	0	0
Fund Balance	0	0	28,689
Total Oklahoma City TIF Fund	**$5,252,714**	**$6,140,000**	**$4,478,689**
Police Sales Tax Fund**			
Sales Tax	$0	$0	$0
Interest	0	109,638	308,748
Other	53	0	0
Service Charges	0	0	0
Transfers	6,131,812	10,638,018	3,000,000
Fund Balance	0	6,206,609	12,191,186
Total Police Sales Tax Fund	**$6,131,865**	**$16,954,265**	**$15,499,934**

	Actual FY25	Adopted FY26	Adopted FY27
Police/Fire Capital Equipment Sales Tax Fund			
Police and Fire Equipment Sales Tax	$0	$0	$0
Interest	0	38,930	43,260
Other	109,299	0	0
Fund Balance	0	1,228,299	744,101
Total Police/Fire Equipment Sales Tax Fund	**$109,299**	**$1,267,229**	**$787,361**
Stormwater Drainage Utility Fund**			
Fees	$0	$0	$0
Interest	0	0	430,139
Service Charges	0	0	0
Transfers	3,000,000	10,000,000	5,000,000
Fund Balance	0	9,651,679	13,948,378
Total Storm Water Drainage Utility Fund	**$3,000,000**	**$19,651,679**	**$19,378,517**
Street & Alley Capital Fund			
Interest	$4	$0	$0
Other	0	0	0
Fund Balance	0	102	775
Total Street & Alley Capital Fund	**$4**	**$102**	**$775**
Total Non-Operating Capital Improvements	**$179,057,084**	**$848,264,263**	**$835,371,786**
Other Non-Operating Funds			
Asset Forfeiture Fund			
Asset Seizure Revenues	$3,115,120	$2,689,001	$2,372,389
Other	29,683	10,555	0
Service Charges	675	0	0
Interest	0	37,015	111,616
Transfers	0	0	0
Fund Balance	0	870,277	1,082,443
Total Asset Forfeiture Fund	**$3,145,478**	**$3,606,848**	**$3,566,448**
Debt Service Fund			
Ad Valorem (Property)	$127,766,999	$107,992,854	$115,911,915
Interest	1,551,595	3,900,000	3,000,000
Other	9,685,860	9,000,000	8,180,783
Fund Balance	0	40,000,000	32,000,000
Total Debt Service Fund	**$139,004,455**	**$160,892,854**	**$159,092,698**
General Fund - MAPS 4**			
Sales Tax	$144,282,120	$147,970,025	$151,759,825
Interest	0	0	0
Fund Balance	0	0	0
Total General Fund - MAPS 4	**$144,282,120**	**$147,970,025**	**$151,759,825**

	Actual FY25	Adopted FY26	Adopted FY27
Grants Management Fund			
Grant Awards	$86,202,598	$87,662,512	$95,236,082
Total Grants Management Fund	**$86,202,598**	**$87,662,512**	**$95,236,082**
OKC Improvement & Special Assessment Dist.			
Assessments	$4,591,493	$9,046,498	$10,225,712
Interest	0	118,268	129,188
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	56,867	0
Total OKC Improv. & Spcl Assess. Districts Fund	**$4,591,493**	**$9,221,633**	**$10,354,900**
Special Assessment Districts Fund			
Assessments	$0	$1,947,000	$1,947,000
Interest	0	0	0
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	0	0
Total Special Assessment Districts Fund	**$0**	**$1,947,000**	**$1,947,000**
Special Purpose Fund			
Donations	$3,312,958	$426,820	$1,367,369
Fees	98,789	8,842	100,000
Interest	117,872	1,291,605	472,131
Other	(10,195)	1,121,000	2,064,500
Service Charges	126,212	53,199	227,000
Transfers	2,163,200	115,000	1,000,000
Fund Balance	0	18,754,319	31,696,646
Total Special Purpose Fund	**$5,808,836**	**$21,770,785**	**$36,927,646**
Total Other Non-Operating Funds	**$383,034,980**	**$433,071,657**	**$458,884,599**
Total Non-Operating Funds	**$562,092,064**	**$1,281,335,920**	**$1,294,256,385**
Subtotal All Funds	**$1,465,119,205**	**$2,224,196,127**	**$2,273,365,077**
Less Interfund Transfers (2)	(125,868,766)	(154,118,228)	(156,732,429)
Total All Funds	**$1,339,250,439**	**$2,070,077,899**	**$2,116,632,648**

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

*** Fund contains both Operating and Non-Operating activities*

	Actual FY25	Adopted FY26	Adopted FY27
(1) Transfers between Operating Funds			
Gen Fund Transfer to Emerg Mgmt	$2,649,450	$2,649,450	$2,455,154
Gen Fund to Transit Fund via COTPA	4,546,051	5,409,920	5,469,860
Gen Fund to City and Schools Use Tax Fund	0	0	0
Various Funds to Internal Service Fund	80,838,659	76,400,686	81,208,817
Fire Sales Tax to General Fund	13,248,696	13,311,821	13,203,636
Police Sales Tax to General Fund	10,172,472	10,220,926	10,137,859
Grants to General Fund	28,091	0	0
Gen Fund to Parking Cash Fund	1,204,785	1,204,785	1,237,453
Special Purpose to Maps 3	0	0	0
Various Non-Operating Pmts to Gen Fund	0	0	0
Various Funds Admin Pmts to Gen Fund	19,424,886	19,875,136	20,658,908
Total	**$132,113,091**	**$129,072,724**	**$134,371,687**
(2) Transfers to Non-Operating Funds			
Gen Fund Transfer to MAPS 4 Prog Fund	$119,981,905	$147,981,719	$147,970,025
Various to CIP Fund	5,720,000	5,903,341	6,205,673
Various Miscellaneous Transfers	0	0	2,323,924
Various Funds to Special Purpose	100,000	100,361	100,000
Various Funds to Grant Fund	66,861	132,807	132,807
Total	**$125,868,766**	**$154,118,228**	**$156,732,429**

EXPENDITURE SUMMARY

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

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

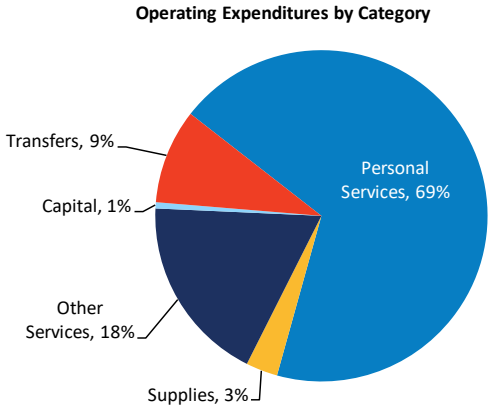
The budget is also divided between operating and non-operating expenditures. This division helps take out the significant fluctuations in capital and non-operating expenses that occur as a result of projects such as the MAPS 4 program. Most of the discussions about the budget focus on the operating portion of the budget because it allows for better year-to-year comparisons. The operating budget totals $979,223,596.

EXPENDITURE CATEGORIES

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

As shown in the chart below, Personal Services is the largest portion of the City's operating expenditures accounting for 69% of the total operating budget. Expenses like salaries, taxes, retirement benefits, and insurance make up the majority of operating costs because City services are labor-intensive and closely tied to the employees who carry out the various functions of the City.

The second largest area of operating expenditures is Other Services at 18% of the operating budget. These expenses include contracts for service, utilities, and chargebacks for internal services (Information Technology, Fleet Services, Print Shop, and Risk Management). Other Services is also the category where contingency is budgeted in each fund, as well as payments from City funds to City trusts such as the General Fund payment to the Central Oklahoma Transportation and Parking Authority. Supplies, at 3% of the operating budget, make up a relatively small percentage of the total and include items as varied as paper and pencils to asphalt and ammunition.



Capital outlay makes up an even smaller percentage of the operating budget at 1% of the total. Most of the capital expenses of the City are reflected in the non-operating portion of the budget. For purposes of the graph, debt service expenses related to General Obligation (GO) bond issuance costs are included in the capital category. Within the operating expenditure budget, the only debt service expenses are the

fees paid related to the issuance of GO bonds. The Transfers category makes up 9% of the budget and includes transfers from operating funds to non-operating funds and City Trusts. One significant transfer is from the General Fund to the Capital Improvement Fund. Although the Municipal Budget Act classifies this expenditure as a transfer, the end result is capital investment.

EXPENDITURES BY FUNCTION

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

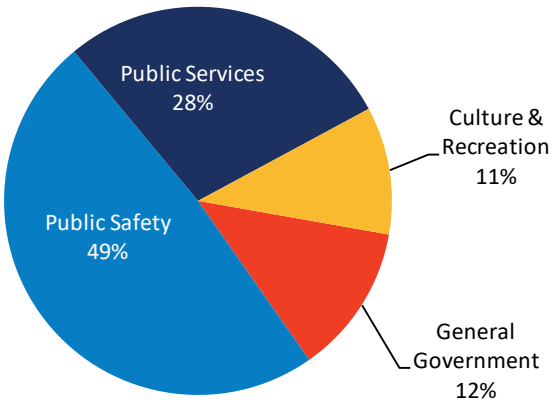
The next function of city government is Public Safety which includes Police, Fire, Animal Welfare and Municipal Courts. This function comprises 49% of the operating expenditure budget.

Public Services function includes Airports, Public Works, Development Services, Planning, Public Transportation and Parking, and Utilities. These departments total 28% of the operating expenditure budget.

The Culture and Recreation function includes Parks and Recreation, the Zoo Sales Tax Fund, OCMAPS, MAPS 4, and the Hotel/Motel Tax Special Revenue Fund; and makes up 11% of the operating expenditure budget.

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

Operating Expenditures by Function

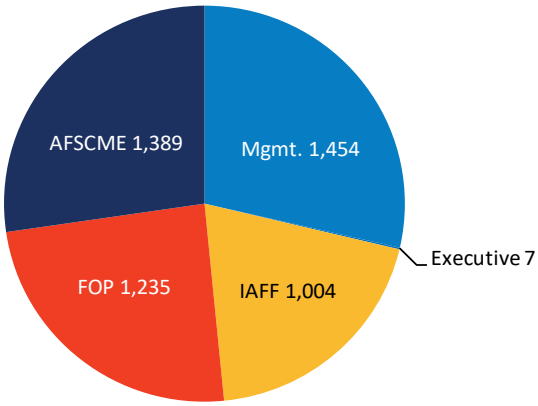


BUDGETED POSITIONS

The FY27 Budget contains authorization for 5,089 positions throughout the City. This is a decrease of 1 position (0.02%) from the FY26 adopted budget. The table on the following page shows the changes on a department-by-department basis.

The City's workforce is comprised of five basic groups. The American Federation of State, County, and Municipal Employees (AFSCME) represent the general pay plan or non-management employees of the City. This is the second largest group at 1,389 positions. The Fraternal Order of Police (FOP) represents all sworn positions within the Police Department. The adopted budget includes 1,235 FOP positions.

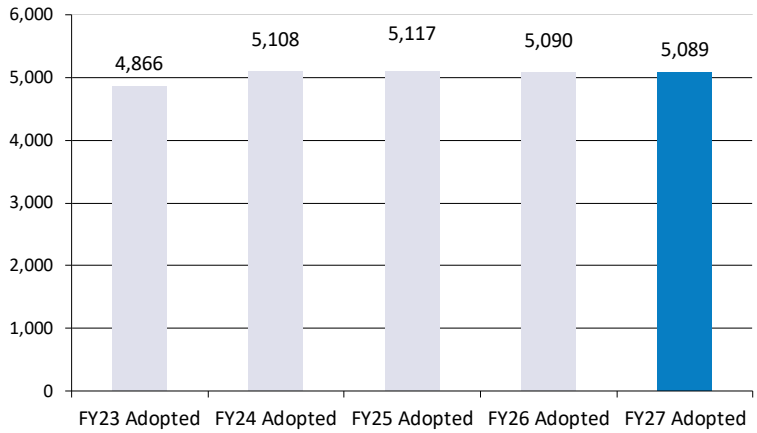
Positions by Category



The International Association of Firefighters (IAFF) represents all of the uniformed positions within the Fire Department. The adopted budget contains 1,004 uniformed Fire positions. Management includes employees on the Management, Auditors, and Legal pay plans. Each pay plan includes administrative support, professional, and managerial positions. In addition, those employees who report directly to the City Manager are included as Management. This group totals 1,454 positions in the adopted budget.

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

Budgeted Positions History



BUDGETED POSITIONS BY DEPARTMENT

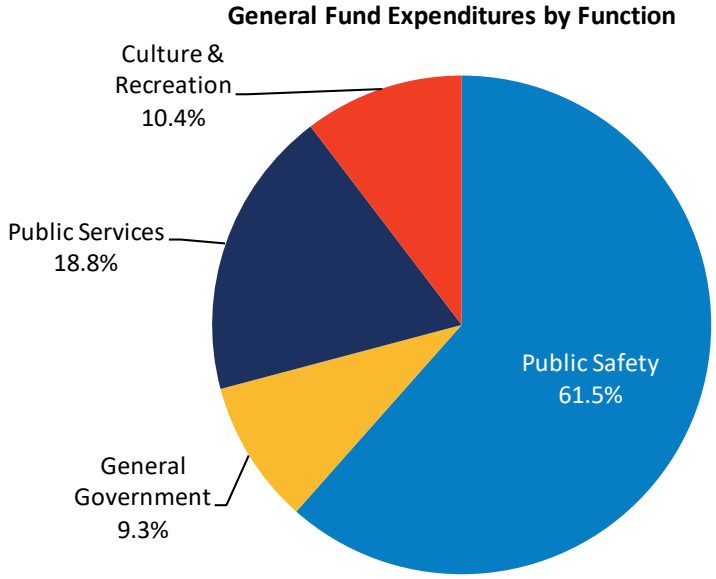
Department	FY25 Adopted	FY26 Adopted	FY27 Adopted	Change	%
Airports	149.00	149.00	149.00	0.00	0.0%
City Auditor	8.00	8.00	8.00	0.00	0.0%
City Clerk	10.00	10.00	10.00	0.00	0.0%
City Manager	56.40	54.40	57.40	3.00	5.5%
Development Services	192.00	190.00	189.00	(1.00)	(0.5%)
Finance	89.00	87.00	86.00	(1.00)	(1.1%)
Fire	1,133.00	1,123.00	1,117.00	(6.00)	(0.5%)
General Services	79.00	77.00	75.00	(2.00)	(2.6%)
Human Resources	36.00	35.00	35.00	0.00	0.0%
Information Technology	130.00	130.00	130.00	0.00	0.0%
Mayor and Council	6.60	6.60	6.60	0.00	0.0%
Municipal Counselor	62.00	61.00	63.00	2.00	3.3%
Municipal Court	63.00	58.00	58.00	0.00	0.0%
Parks and Recreation	190.00	187.00	182.00	(5.00)	(2.7%)
Planning	43.55	37.50	39.41	1.91	5.1%
Planning Grants	17.45	23.50	23.59	0.09	0.4%
Police	1,577.00	1,577.00	1,576.00	(1.00)	(0.1%)
Police Grants	1.00	1.00	1.00	0.00	0.0%
Public Transportation and Parking	49.00	49.00	47.00	(2.00)	(4.1%)
Public Works	399.00	398.00	400.00	2.00	0.5%
Utilities	826.00	828.00	836.00	8.00	1.0%
Subtotal	**5,117.00**	**5,090.00**	**5,089.00**	**(1.00)**	**(0.02%)**

THE GENERAL FUND

The General Fund is the largest fund within the City budget and makes up $638,929,915 of the City's total operating budget. The General Fund serves as the mechanism from which many of the core services of the City are primarily funded. The General Fund also has the most flexibility on how funds can be spent. The special revenue and enterprise funds, mostly operating funds, have specific purposes required for the expenditure of those funds. Within the General Fund, however, there is more latitude to direct the spending priorities of the City. Using the same functions that were defined before, the focus on Public Safety is even more pronounced in the General Fund as approximately 61.5% of the total budget is expended in this area.

Public Services is the second largest area of spending at 18.8%. However, its share of the General Fund is significantly smaller than in the operating budget because a large portion of Public Service funding comes from Enterprise Funds (such as Airports and Utilities).

General Government makes up 9.3% of the General Fund because general government functions, such as Finance and Human Resources, do not have a funding source outside the General Fund.



Culture and Recreation at 10.4% is a smaller portion of the General Fund than of the operating budget, as a whole, because major revenue sources for Culture and Recreation, such as MAPS 3, the Zoo Sales Tax, and the Hotel/Motel Tax, are outside the General Fund.

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

GENERAL FUND BUDGET BY DEPARTMENT

	Actual FY25	Adopted FY26	Adopted FY27
General Fund Expenses			
City Auditor	$1,576,289	$1,520,869	$1,416,654
City Clerk	1,563,532	1,685,541	1,738,197
City Manager	5,999,674	5,464,262	6,155,524
Development Services	22,000,282	22,418,799	23,500,956
Finance	12,209,572	11,614,653	11,844,363
Fire	139,976,198	135,739,100	141,451,318
General Services	6,272,107	6,365,600	6,892,012
Human Resources	6,322,153	5,808,572	6,083,802
Mayor & Council	1,455,057	1,432,634	1,456,160
Municipal Counselor	9,792,649	9,730,680	9,969,013
Municipal Court	8,969,441	9,665,188	9,679,926
Non-Departmental Operating	68,040,118	86,684,829	92,784,579
Parks & Recreation	45,174,657	45,576,337	46,253,561
Planning	7,717,132	7,186,556	7,687,186
Police	190,213,603	185,621,366	191,204,368
Public Transportation and Parking	43,045,014	41,791,361	42,966,411
Public Works	35,981,115	38,804,636	37,861,456
Total Expenses	**$606,308,592**	**$617,110,983**	**$638,945,486**

EXPENDITURE SUMMARY TABLE

	Actual FY25	Adopted FY26	Adopted FY27
Operating Funds			
General Operating Funds			
General Fund*	$606,308,592	$617,110,983	$638,945,486
Internal Service Fund*	77,991,147	77,191,780	82,049,631
Total General Operating Funds	**$684,299,739**	**$694,302,763**	**$720,995,117**
Special Revenue Funds			
Court Admin. and Training Fund	$106,867	$128,800	$128,751
Emergency Management Fund	11,476,276	11,925,705	12,328,940
Fire Sales Tax Fund	57,233,545	67,663,886	65,967,759
Hotel/Motel Tax Fund*	16,938,811	24,877,136	33,824,831
MAPS 3 Use Tax Fund*	0	208,750	315,691
MAPS 4 Use Tax Fund*	4,546,577	8,314,866	8,804,009
Medical Service Program Fund	9,975,287	11,805,948	16,740,245
OCMAPS Sales Tax Fund	0	0	0
Police Sales Tax Fund*	50,821,836	56,254,540	59,489,435
Zoo Sales Tax Fund	18,134,957	18,419,272	19,378,863
Total Special Revenue Funds	**$169,234,154**	**$199,598,903**	**$216,978,524**
Enterprise Funds			
Airports Fund	$26,508,141	$27,041,839	$27,605,098
Stormwater Drainage Utility Fund*	19,347,361	23,767,538	24,710,213
Public Trans. and Parking Fund	6,124,540	7,295,001	7,414,717
Utilities Fund	111,686,762	119,926,888	115,776,710
Total Enterprise Funds	**$163,666,804**	**$178,031,266**	**$175,506,738**
Subtotal Operating Funds	**$1,017,200,698**	**$1,071,932,932**	**$1,113,480,379**
Less Interfund Transfers (1)	(132,113,091)	(129,072,724)	(134,371,687)
Total Operating Funds	**$885,087,606**	**$942,860,208**	**$979,108,692**

	Actual FY25	Adopted FY26	Adopted FY27
Non-Operating Funds			
Capital Improvement Funds			
Better Streets, Safer City Sales Tax Fund	$13,360,816	$43,584,645	$30,672,599
Better Streets, Safer City Use Tax Fund	863,966	1,266,655	180,363
Capital Improvement Projects Fund	22,360,581	116,641,769	97,436,537
City and Sch Cap Proj Use Tax Fund	0	2,052,528	2,638,623
Hotel/Motel Tax Fund*	12,288,587	11,850,084	18,322,246
Impact Fees Fund	12,508,592	78,508,726	78,924,399
Internal Service Funds*	1,778,540	6,464,485	9,849,657
MAPS Operations Fund*	445,402	3,656,574	2,871,595
MAPS Sales Tax Fund	0	190,298	191,358
MAPS 3 Sales Tax Fund	4,667,380	24,454,657	20,415,368
MAPS 3 Use Tax Fund*	1,552,524	1,957,006	1,562,628
MAPS 4 Program Fund	90,886,123	434,076,605	465,968,129
MAPS 4 Use Tax Fund*	26,437,559	79,518,640	66,164,045
OCMAPS Sales Tax Fund	0	0	0
OKC Sports Facilities Sales Tax Fund	0	24,476	24,930
OKC Sports Facilities Use Tax Fund	0	3,839	4,033
OKC Tax Increment Financing Fund	5,472,867	6,140,000	4,478,689
Police Sales Tax Fund*	2,472,870	16,954,265	15,499,934
Police/Fire Cap Equip Sales Tax Fund	770,190	1,267,229	787,361
Stormwater Drainage Utility Fund*	4,456,674	19,651,679	19,378,517
Street and Alley Fund	0	102	775
Total Capital Improvement Funds	**$200,322,673**	**$848,264,262**	**$835,371,786**
Other Non-Operating Funds			
Asset Forfeiture Fund	$2,198,734	$3,606,848	$3,566,448
Debt Service Fund	131,786,705	160,892,854	159,092,698
General Fund - MAPS 4*	119,981,905	147,970,025	151,759,825
Grants Management Fund	77,714,813	87,662,512	95,236,082
OKC Improv. and Special Assess Dist.	4,068,110	9,221,633	10,354,900
Special Assessment Districts Fund	8,841	1,947,000	1,947,000
Special Purpose Fund	3,838,617	21,770,785	36,927,646
Total Other Non-Operating Funds	**$339,597,725**	**$433,071,657**	**$458,884,599**
Total Non-Operating Funds	**$539,920,398**	**$1,281,335,919**	**$1,294,256,385**
Subtotal All Funds	**$1,425,008,005**	**$2,224,196,127**	**$2,273,365,077**
Less Interfund Transfers (2)	(125,868,766)	(154,118,228)	(156,732,429)
Total All Funds	**$1,299,139,238**	**$2,070,077,899**	**$2,116,632,648**

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

	Actual FY25	Adopted FY26	Adopted FY27
(1) Transfers between Operating Funds			
Gen Fund Transfer to Emerg Mgmt	$2,649,450	$2,649,450	$2,455,154
Gen Fund to Transit Fund via COTPA	4,546,051	5,409,920	5,469,860
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Fire Sales Tax to General Fund	13,248,696	13,311,821	13,203,636
Grants Funds to General Fund	28,091	0	0
General Fund to Parking Cash Fund	1,204,785	1,204,785	1,237,453
Police Sales Tax to General Fund	10,172,472	10,220,926	10,137,859
Various Funds Admin Pmts to Gen Fund	19,424,886	19,875,136	20,658,908
Total	**$132,113,091**	**$129,072,724**	**$134,371,687**
(2) Transfers to Non-Operating Funds			
Gen Fund Transfer to MAPS 4 Prog Fund	$119,981,905	$147,981,719	$147,970,025
Various to CIP Fund	5,720,000	5,903,341	6,205,673
Various Miscellaneous Transfers	0	0	2,323,924
Various Funds to Special Purpose	100,000	100,361	100,000
Various Funds to Grant Funds	66,861	132,807	132,807
Total	**$125,868,766**	**$154,118,228**	**$156,732,429**

LONG RANGE FINANCIAL SUMMARY

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



Regular financial evaluations help ensure stability

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

PURPOSE OF LONG-RANGE FINANCIAL PLAN

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

1. **Compliance.** This forecast helps the City comply with financial policies and practices designed to ensure the responsible utilization of public resources. These policies and practices are governed by State law, through the Municipal Budget Act, and internal rules established by City Charter or City Council ordinances and resolutions.

2. **Strategy.** With such a broad scope of services and limited resources, the City must be careful and strategic in allocating its resources. This forecast provides the Mayor and City Council with information to formulate long-term strategies to ensure City services are available at a level that aligns with the needs of the community. Annual budgeting alone can fail to serve the long-term public interest if short-term priorities reduce resources that may be required to meet imminent needs that fall beyond the one-year budget scope.

3. **Accountability.** The forecast serves as a snapshot of the City government's current and projected financial well-being as it relates to residents and the business community by providing an overview of the City's ability to meet community needs over time. This document also demonstrates the City's financial planning process and strengthens local government's accountability to the community.



LONG RANGE FINANCIAL SUMMARY

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

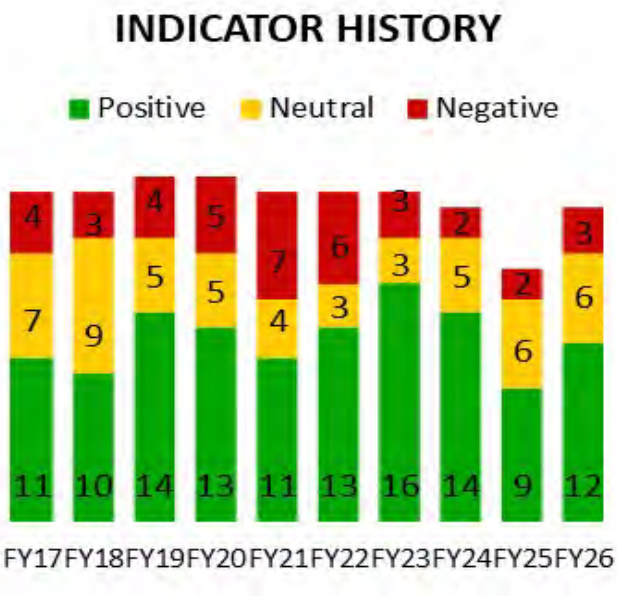
SUMMARY

While the first half of the current fiscal year presented volatility, with key revenues initially trailing projections, the City's primary revenue sources have stabilized at or above projection. Notably, Sales and Use Tax receipts and Franchise Fees have exceeded estimates, signaling underlying strength in local consumption and utility demand. Based on current modeling, we anticipate a projected 3.79% year-over-year increase above FY25 actuals. The City has worked with Dr. Russell Evans, Partner and Chief Economist at the Thorberg Collectorate, to develop the economic outlook for the coming year. Dr. Evans' expectation for Sales Tax growth for FY26 is 2.3% and 2.2% for FY27. The U.S. labor market has stalled in the second half of the year generating nearly no net new jobs and seeing the unemployment rate move higher. Aggregate U.S. economic activity is increasingly and uncomfortably reliant on the retail spending of high-income households reliant on wealth effects to give them confidence to spend on credit. Oklahoma City posted impressive, if modest, growth in 2025 against building national headwinds, but these efforts leave little momentum to carry additional offsetting strength into 2026. The year ahead is likely to bring challenges to growth that will not be easily met.

FINANCIAL EVALUATION TOOLS

In developing the five-year outlook, staff used two financial evaluations tools, the Financial Trend Monitoring System (FTMS) and forecast issues provided by department staff. FTMS is designed to give City leaders and residents a simple method for evaluating the City's financial condition on a year-to-year basis. Adapted from *Evaluating Financial Condition: A Handbook for Local Government*, published by the International City/County Managers Association, this method identifies the trends in various financial and environmental areas and rates them as positive, neutral, or negative. A final *"score"* can then be developed showing how many of the trends fall in each category. This system provides the City with a more comprehensive evaluation of financial condition rather than focusing on individual indicators, such as fund balance.

The overall results of the FTMS indicator ratings were 57% positive, 29% neutral, and 14% negative. This was an incline from last year where 53% indicators trended positive. There were two key indicators that trended from being positive last year to neutral this year, Tax Revenues and Crime Rate. Hotel/Motel Tax Revenue rose from neutral to positive. This year, four indicators, Revenue Per Capita, Grant Revenues, Liquidity, and Enterprise Working Capital are a year behind due to the Annual Comprehensive Financial Report (ACFR) not being finalized before the completion of the Five-Year Forecast.



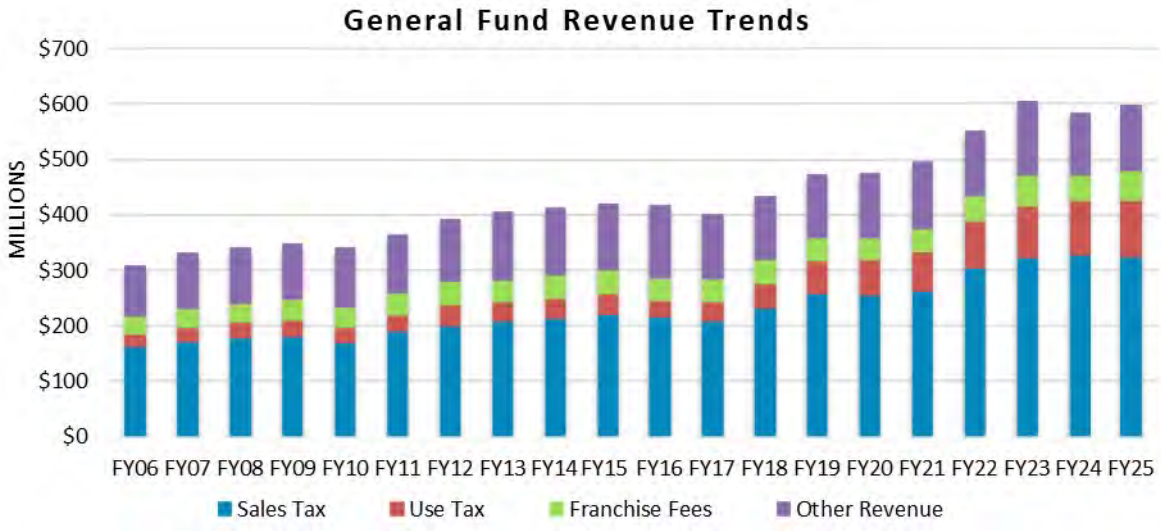
LONG RANGE FINANCIAL SUMMARY

The second financial evaluation tool is forecast issues which provide an overview of major issues facing City departments. These identified issues provide an *"early warning system"* to the City Manager and City Council of significant items that are beyond the scope of the annual budget process. Strategies and priorities are set to address the issues over the long-term. A total of 58 issues were identified in the forecast.

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

GENERAL FUND IN-DEPTH

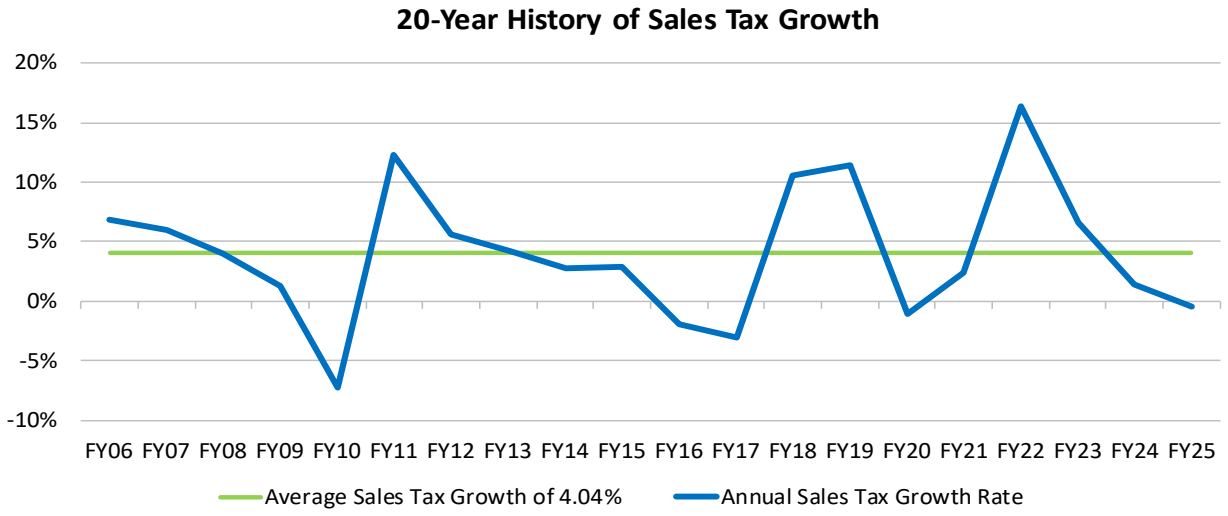
The General Fund is the largest fund within the City and serves as the mechanism from which many of the core services are primarily funded.



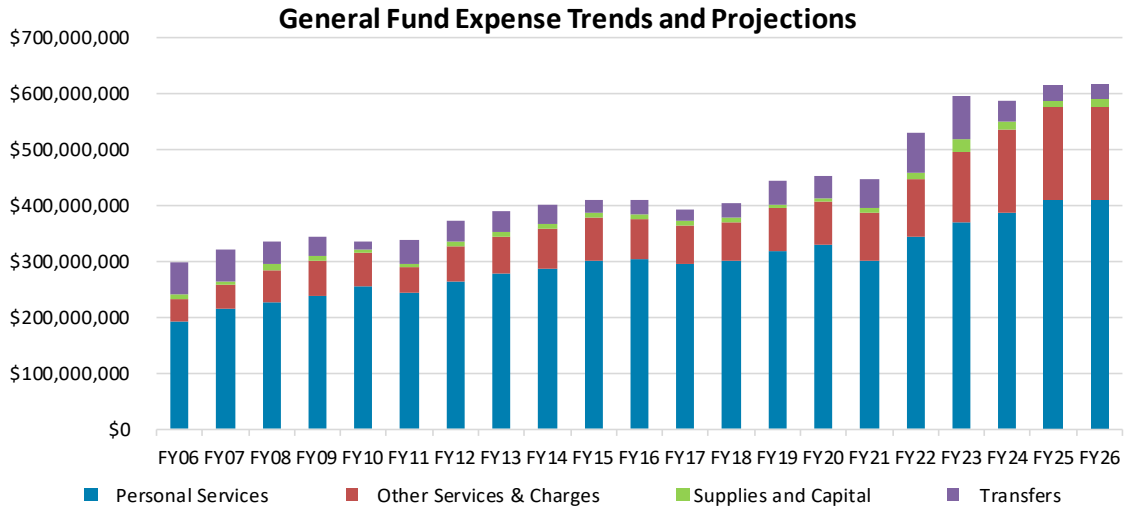
General Fund Revenue. There are hundreds of individual revenue sources that contribute to the General Fund and therefore they are combined into similar categories for ease of discussion. When all categories are combined, General Fund revenues are forecasted at 3.9% growth per year over the next five years. To put that in dollar terms, the General Fund is expected to grow from anticipated revenue of $630.8 million in FY27 to $750.6 million in FY31.

LONG RANGE FINANCIAL SUMMARY

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

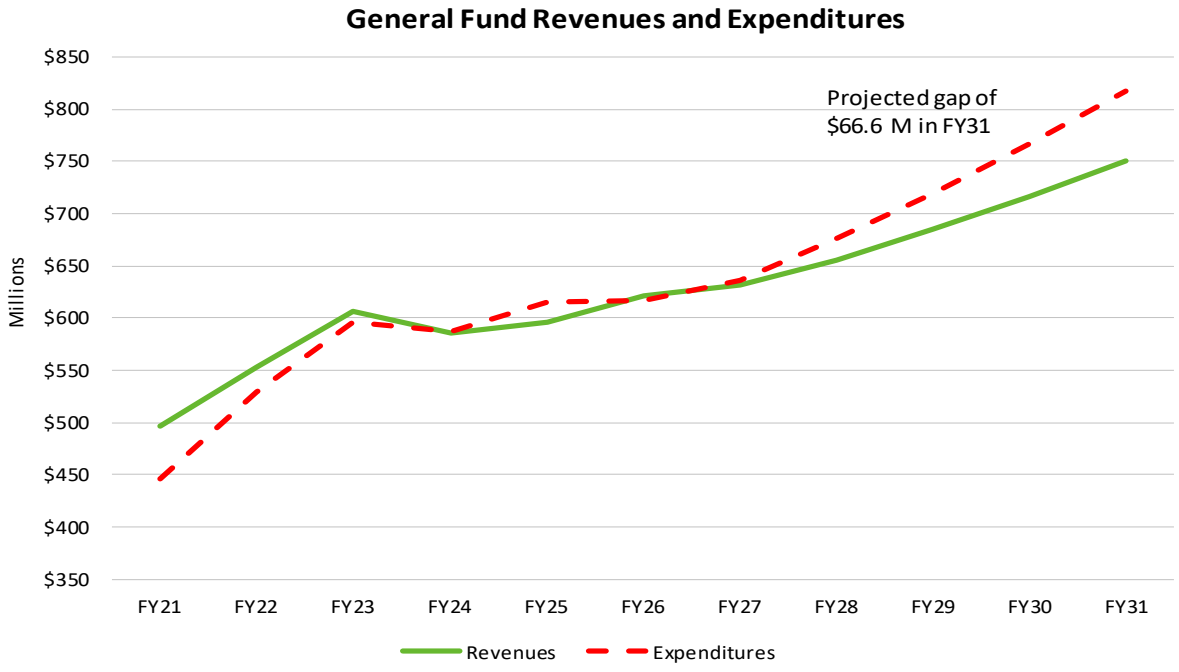


General Fund Expenditures. City expenditures encompass a variety of goods and services, including personal services, other services and charges, supplies and capital, and transfers. Growth is due primarily to personal services expenditures, including salaries and benefits as full-time budgeted positions have grown by 754 or 17.4% over the last 20 years. Besides normal historical growth, additional capital, operating and/or maintenance costs were added, which include increases for pay plans and retirement funding, the implementation of Bus Rapid Transit, the subsidy to operate and maintain the Riversport facility, electricity and natural gas costs, and for providing risk management services to departments. Overall, General Fund expenses are projected to grow 5.8% annually over the next five years. The FY27 budget is projected to be $636.2 million which increases to $816.0 million in FY31.



LONG RANGE FINANCIAL SUMMARY

Projected Revenue/Expenditure Gap. Over the next five years, a gap between General Fund revenues and expenses is expected as new capital projects are completed and new services are implemented that require funds for annual operating and maintenance costs. The revenue growth projections reflect an average annual growth rate of 3.9%, while expenses were projected to grow at an average of 5.8% annually. Known increases to expenses, such as Bus Rapid Transit, were added to the projection. The imbalance in revenue and expenditure growth patterns means the General Fund has a projected gap of $66.6 million by FY31.

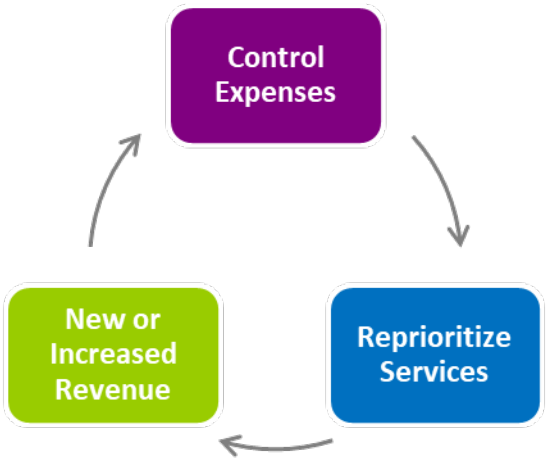


LONG RANGE FINANCIAL SUMMARY

GENERAL FUND OUTLOOK GOING FORWARD

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

Improved efficiency in operations is also an avenue for controlling expenditure growth. Tight budgets have necessitated that departments continually look for ways to do more with less, thereby driving many efficiency gains, but have resulted in some reductions in service levels in the past. Another option for the future is for City leaders to continue prioritizing City services. Over time, City needs and priorities change. Programs and services may be added or reduced based on community needs. Not every situation can be anticipated, but cyclical economic changes are to be expected over a long period of time. The City must continue to monitor legislation that can affect either revenues or expenditures and work to diversify Oklahoma City's revenue base. Through calculated, combined efforts, the City's projected General Fund financial gap can be addressed. Continued sound financial management will be the key to ensure the City will be able to live within available resources during the next few years.



LONG RANGE FINANCIAL SUMMARY



READER'S GUIDE TO DEPARTMENT BUDGETS

The **READER'S GUIDE TO DEPARTMENT BUDGETS** on the following pages offers a step-by-step guide for understanding the **BUDGET PRESENTATION**. All departments follow the Leading For Results budget model. The graphics and text in this section are designed to assist the reader in understanding the department budget format.

DEPARTMENT NAME

1 ORGANIZATIONAL CHART

This graphic represents the department's structure with Lines of Business being identified by boxes. Programs within the Line of Business are listed below the box and bulleted for easy identification.

2 Within each department is an Administrative Line of Business represented by the box containing the department name. The Executive Leadership Program within the Administrative Line of Business is standard across all City departments. The departments have the option of adding additional programs to the Administrative Line of Business such as Human Resources, Public Information, and Safety and Risk Management. Occasionally, a department will remove a non-applicable Program from the Administrative Line of Business or add a Program unique to their department.

3 MISSION STATEMENT

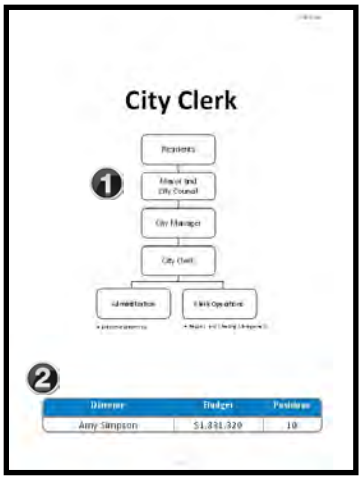
Each department develops a Mission Statement to clearly communicate the purpose of the department. The Mission Statement includes the results the department will achieve for its customers, the future direction of the department, and its commitment to public service.

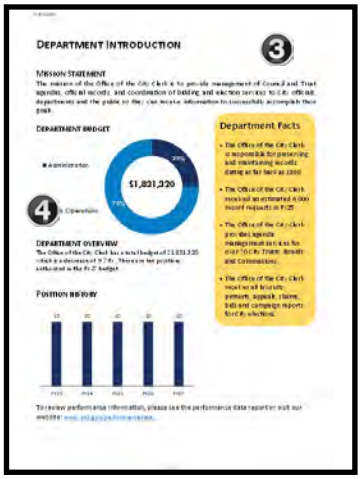
4 DEPARTMENT BUDGET, OVERVIEW AND POSITION HISTORY

The Department Budget shows the budget by Line of Business to include any non-operating components of the budget, such as capital spending. The Department Overview is a quick snap shot of the current budget, how it changed since last fiscal year and any significant changes. The Position History is a five-year look at the number of positions in this department.

5 MAJOR BUDGET CHANGES

This is a summary of the department's major budget changes such as position changes, equipment purchases, or significant increases in fuel or utilities.







6 DEPARTMENT EXPENDITURES

The first table lists the department's expenditures by Line of Business or purpose and the second table lists the expenditures by funding source.

7 DEPARTMENT POSITIONS

The first table lists the department's positions by Line of Business or purpose and the second table lists the positions by funding source.

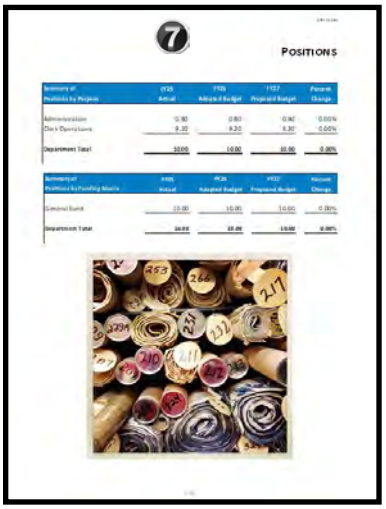
8 LINES OF BUSINESS

The detail for each Line of Business is included in the department's budget with the Purpose Statement for that particular Line of Business. Purpose Statements follow the same guideline as the department's Mission Statement and are designed to clearly communicate the purpose of the Line of Business including the results that will be achieved for customers.

9 PROGRAM POSITIONS AND BUDGET

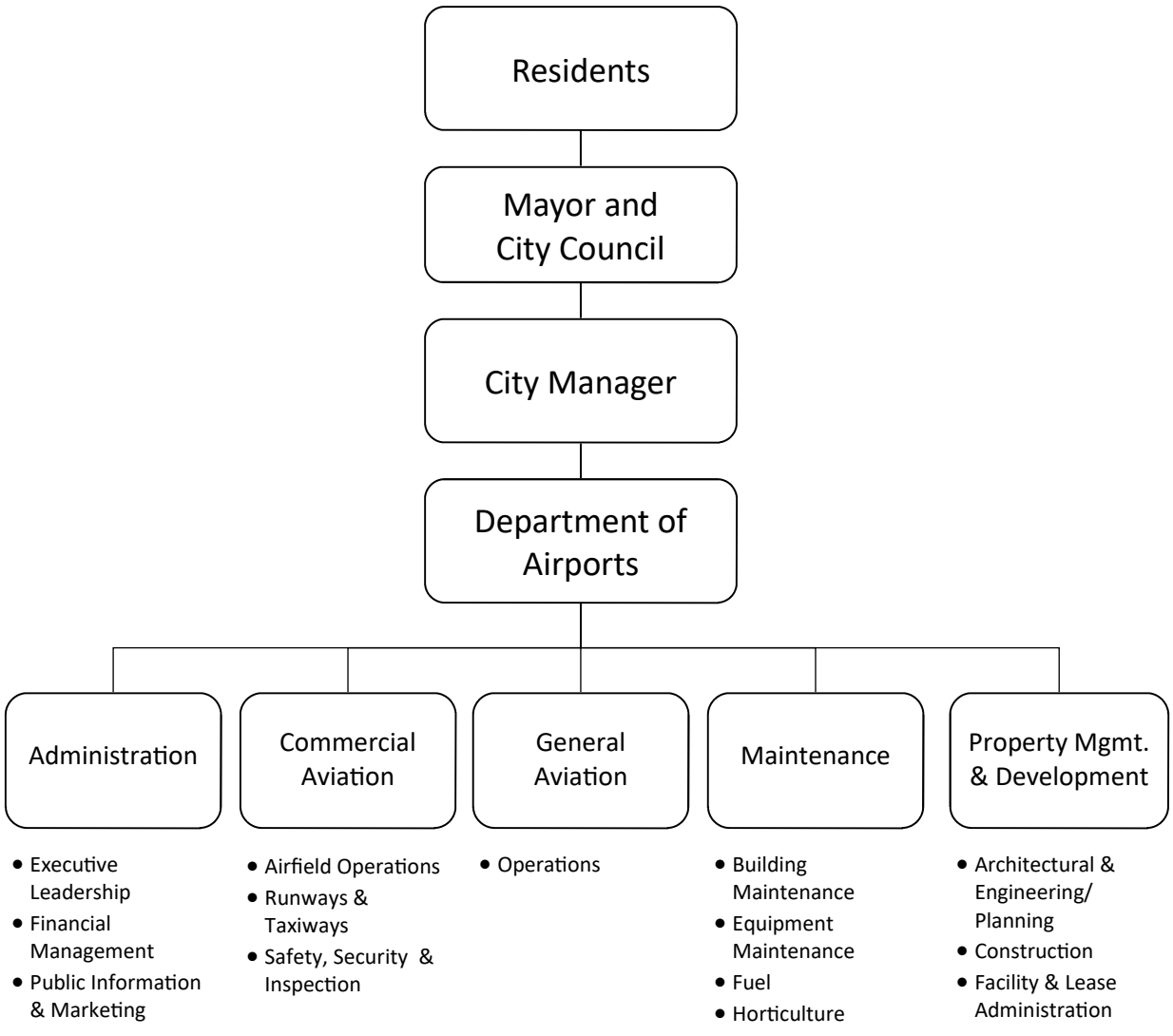
Program Positions and Budget shown in the last table provides the number of positions and operating budget by Program for each department's Line of Business section.







Airports



Director	Budget	Positions
Jeffrey Mulder	$27,605,098	149

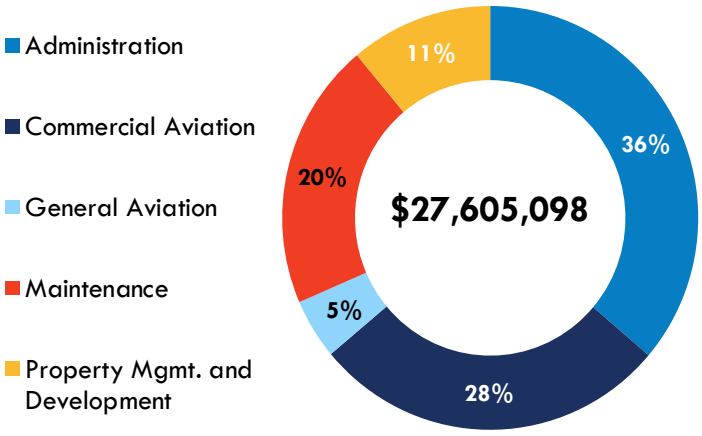
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DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the Airports Department is to provide management, operations, and development of the City's three airports to tenants, users, and the general public so they can have a safe and efficient air transportation system.

DEPARTMENT BUDGET



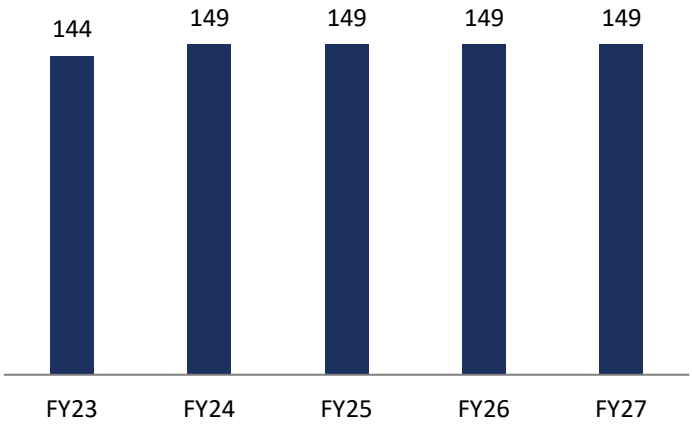
Department Facts

- The Department operates three airports: OKC Will Rogers International Airport (OKC Airport), Wiley Post Airport (PWA), and Clarence E. Page Airport (RCE).
- In 2025, OKC Airport provided service to 4.6 million passengers.

DEPARTMENT OVERVIEW

The Airports Department has a total budget of $27,605,098, which is an increase of 2.08% from FY26. There are 149 positions authorized in the FY27 budget, which is the same number of positions from FY26.

POSITION HISTORY



To review performance information, please see the performance data report or visit our website: https://www.okc.gov/Government/Budget-and-Finance/Performance-Data.

MAJOR BUDGET CHANGES

Department of Airports Major Budget Changes	Amount	Positions
1. Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits	$760,600	0.00
2. Decrease in Risk Management chargebacks	($321,990)	0.00



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$10,788,217	$10,169,013	$10,000,249	-1.66%
Commercial Aviation	6,802,389	7,408,657	7,636,430	3.07%
General Aviation	1,175,668	1,190,355	1,269,905	6.68%
Maintenance	5,121,043	5,278,860	5,642,997	6.90%
Property Mgmt. and Development	2,620,825	2,994,954	3,055,517	2.02%
Total Operating Expenditures	**$26,508,141**	**$27,041,839**	**$27,605,098**	**2.08%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Airport Cash Fund	$26,508,141	$27,041,839	$27,605,098	2.08%
Total All Funds	**$26,508,141**	**$27,041,839**	**$27,605,098**	**2.08%**



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POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	31.00	31.00	30.00	-3.23%
Commercial Aviation	30.00	30.00	31.00	3.33%
General Aviation	12.00	12.00	12.00	0.00%
Maintenance	51.00	51.00	52.00	1.96%
Property Mgmt. and Development	25.00	25.00	24.00	-4.00%
Department Total	**149.00**	**149.00**	**149.00**	**0.00%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Airport Cash Fund	149.00	149.00	149.00	0.00%
Department Total	**149.00**	**149.00**	**149.00**	**0.00%**



AIRPORTS LINES OF BUSINESS

ADMINISTRATION

- **The Executive Leadership Program** provides planning, management, administrative, and reporting services to department employees and City leaders so they can achieve strategic goals and key results.
- **The Financial Management Program** provides planning, management, and reporting services that support informed decision-making, promote transparency, and ensure responsible use of public funds in alignment with City priorities.

- **The Public Information and Marketing Program** provides the users, tenants, and employees of the airport effective communication, promotions, advertising, and air service development so they can have the best overall airport experience.

Administration Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Executive Leadership*	28.95	$10,522,086	28.95	$9,900,439	15.95	$8,305,234
Financial Management*	0.00	$0	0.00	$0	12.00	$1,409,759
Public Information and Marketing	2.05	$266,131	2.05	$268,574	2.05	$285,256
Line of Business Total	**31.00**	**$10,788,217**	**31.00**	**$10,169,013**	**30.00**	**$10,000,249**

Financial Management Program reallocated from the Executive Leadership program in FY27

COMMERCIAL AVIATION

- **The Airfield Operations Program** provides airfield inspections and emergency response services to the flying public, airport users, and tenants so they can have a safe and secure airfield environment that meets or exceeds federal requirements.

- **The Runways and Taxiways Program** at OKC Will Rogers International Airport provides runway and taxiway maintenance services to aircraft operators so they can have safe ground movement.

- **The Safety, Security, and Inspection Program** provides secured area management, security oversight, and information dissemination services to airport employees, tenants, contractors, vendors, and the traveling public so they can have access to a secure airport environment.

Commercial Aviation Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Airfield Operations	9.00	$973,252	9.00	$1,012,514	9.00	$1,024,174
Runways and Taxiways	18.00	1,725,758	18.00	1,950,311	19.00	2,153,919
Safety, Security, and Inspection	3.00	4,103,379	3.00	4,445,832	3.00	4,458,337
Line of Business Total	**30.00**	**$6,802,389**	**30.00**	**$7,408,657**	**31.00**	**$7,636,430**

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GENERAL AVIATION

- **The Operations Program** at Wiley Post Airport and Clarence E. Page Airport provides maintenance, safety inspections, and reporting services to tenants, users, and the general public so they can have a safe airport operating environment.

General Aviation Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Operations	12.00	$1,175,668	12.00	$1,190,355	12.00	$1,269,905
Line of Business Total	**12.00**	**$1,175,668**	**12.00**	**$1,190,355**	**12.00**	**$1,269,905**

MAINTENANCE

- **The Building Maintenance Program** provides maintenance on airport buildings and facility maintenance on leased facilities to airport tenants and users so they can experience a clean, safe, comfortable, and operational work and travel environment.

- **The Equipment Maintenance Program** provides vehicle and equipment preventive maintenance and repair services to airport contractors and airport employees so they can have operable equipment needed to perform their duties in a timely manner.

- **The Fuel Program** provides fuel storage services to aircraft refueling tenants and City and contractor personnel so they can have quality fuel and fuel services.

- **The Horticulture Program** at OKC Will Rogers International Airport provides maintenance of grounds, landscaping, center medians, and rights of way to customers and visitors so they can experience a safe, clean, aesthetically pleasing environment.

Maintenance Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Building Maintenance	20.00	$2,328,565	20.00	$2,254,140	20.00	$2,413,326
Equipment Maintenance	9.00	893,453	9.00	924,026	9.00	926,375
Fuel	7.00	785,100	7.00	854,782	7.00	893,531
Horticulture	15.00	1,113,925	15.00	1,245,912	16.00	1,409,765
Line of Business Total	**51.00**	**$5,121,043**	**51.00**	**$5,278,860**	**52.00**	**$5,642,997**

PROPERTY MANAGEMENT AND DEVELOPMENT

- **The Architectural and Engineering/Planning Program** provides technical analysis, space planning, long-term capital planning, project management, and maintenance support to other airport divisions so they can have the engineering and planning resources that they need within the specified time frame.

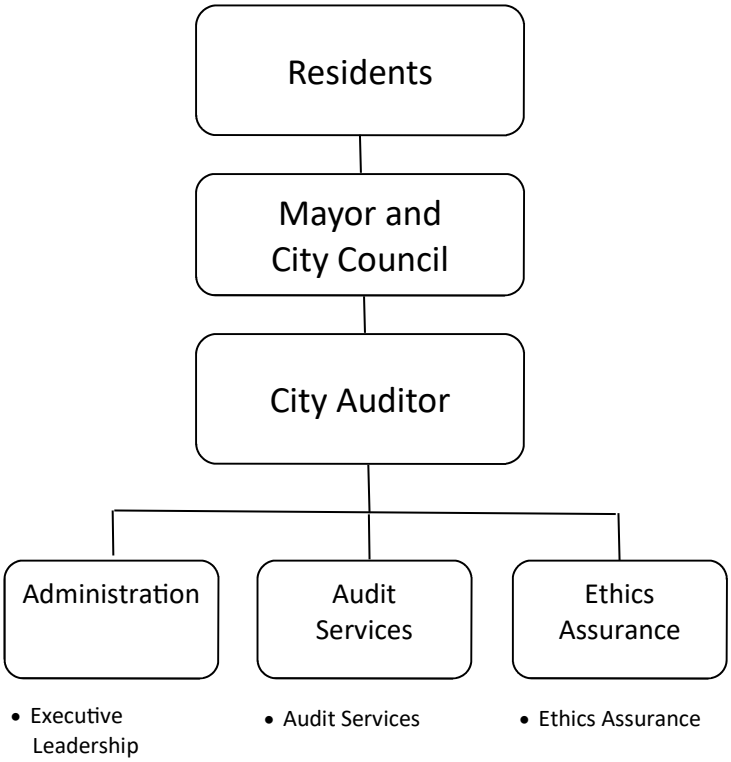
- **The Construction Program** provides capital improvement construction services to tenants and other Airport divisions so they can have the buildings, facilities, and infrastructure necessary to meet their needs within budget and time constraints.

- **The Facility and Lease Administration Program** provides facility accommodations, economic development support, and leasing and permitting services to tenants and other users so the airport can generate revenue for operations and users can have the facilities necessary to meet their needs.

Property Management and Development Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Architectural and Engineering/Planning	8.00	$1,014,899	8.00	$1,022,221	8.00	$1,075,022
Construction	9.00	1,026,638	9.00	1,105,209	9.00	1,164,343
Facility and Lease Administration	8.00	579,288	8.00	867,524	7.00	816,152
Line of Business Total	**25.00**	**$2,620,825**	**25.00**	**$2,994,954**	**24.00**	**$3,055,517**

City Auditor



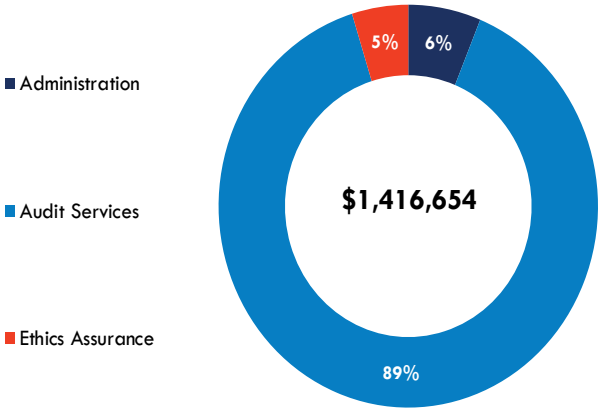
Director	Budget	Positions
Matt Weller	$1,416,654	8

DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the Office of the City Auditor is to provide independent audit, investigative and advisory services to City Council, appointed officials and executive managers so they can make better-informed policy and operational decisions on behalf of residents.

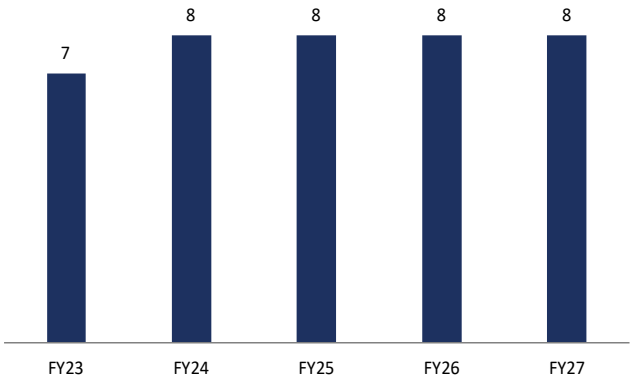
DEPARTMENT BUDGET



DEPARTMENT OVERVIEW

The Office of the City Auditor (OCA) has a FY27 budget of $1,416,654 which is a decrease of 6.85%. There are eight positions authorized in the FY27 budget.

POSITION HISTORY



Department Facts

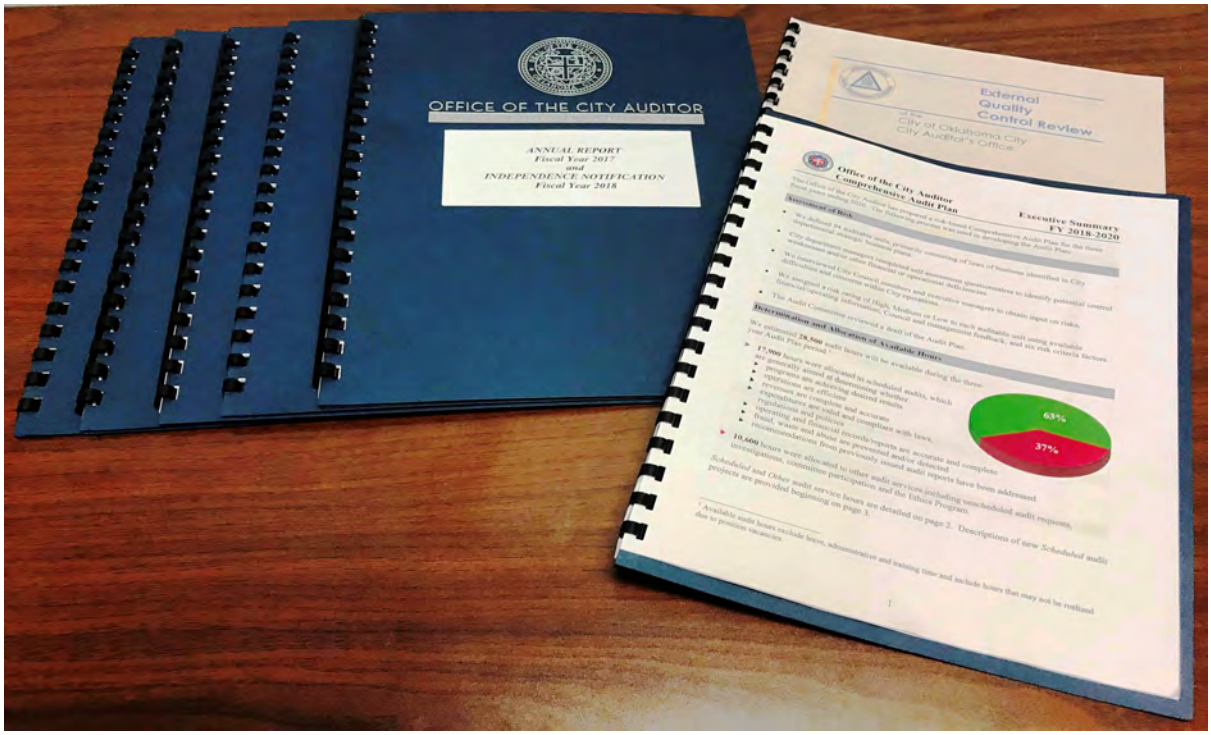
- The OCA is audited every three years to ensure compliance with Generally Accepted Government Auditing Standards.
- The OCA determines audits to perform by developing a triennial audit plan that is based upon a citywide risk assessment.
- The OCA has issued three audit reports so far in FY26 and five audit reports were issued in FY25. All reports are available on the Department's official City website.

To review performance information, please see the attached supplemental performance report or visit our website:
www.okc.gov/Government/Budget-and-Finance/Performance-Data

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MAJOR BUDGET CHANGES

City Auditor Major Budget Changes	Amount	Positions
1. Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits.	($75,756)	
2. Reclasses an Audit Manager to a Senior Auditor within the Audit Services Program.	($28,504)	
3. Reduces budget for outsourced Information Technology audits in the Audit Services program.	($6,496)	



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$94,380	$78,363	$87,740	11.97%
Audit Services	1,413,791	1,376,981	1,260,980	-8.42%
Ethics Assurance	68,118	65,525	67,934	3.68%
Total Operating Expenditures	**$1,576,289**	**$1,520,869**	**$1,416,654**	**-6.85%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$1,576,289	$1,520,869	$1,416,654	-6.85%
Total All Funds	**$1,576,289**	**$1,520,869**	**$1,416,654**	**-6.85%**



POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	0.20	0.20	0.20	0.00%
Audit Services	7.45	7.45	7.45	0.00%
Ethics Assurance	0.35	0.35	0.35	0.00%
Department Total	**8.00**	**8.00**	**8.00**	**0.00%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	8.00	8.00	8.00	0.00%
Department Total	**8.00**	**8.00**	**8.00**	**0.00%**



CITY AUDITOR LINES OF BUSINESS

ADMINISTRATION

The Executive Leadership Program provides planning, management, administrative and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

Administration Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Executive Leadership	0.20	$94,380	0.20	$78,363	0.20	$87,740
Line of Business Total	**0.20**	**$94,380**	**0.20**	**$78,363**	**0.20**	**$87,740**

AUDIT SERVICES

The Audit Services Program provides scheduled (proactive) and unscheduled (responsive) audit, investigative and advisory services to City Council and other City decision makers so they can have timely and useful information to address policy and operational opportunities and/or deficiencies.

Audit Services Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Audit Services	7.45	$1,413,791	7.45	$1,376,981	7.45	$1,260,980
Line of Business Total	**7.45**	**$1,413,791**	**7.45**	**$1,376,981**	**7.45**	**$1,260,980**

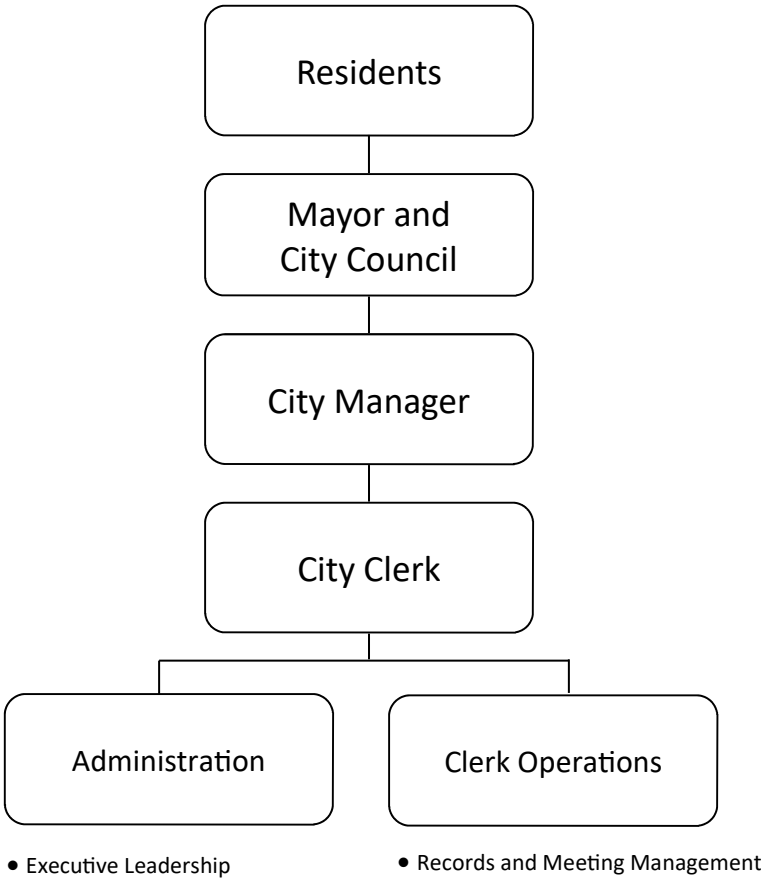
ETHICS ASSURANCE

The Ethics Assurance Program provides ethics reporting and advisory services to City decision makers, so they can detect and quickly address all reported cases of fraud, waste, abuse, and significant policy violations.

Ethics Assurance Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Ethics Assurance	0.35	$68,118	0.35	$65,525	0.35	$67,934
Line of Business Total	**0.35**	**$68,118**	**0.35**	**$65,525**	**0.35**	**$67,934**

City Clerk



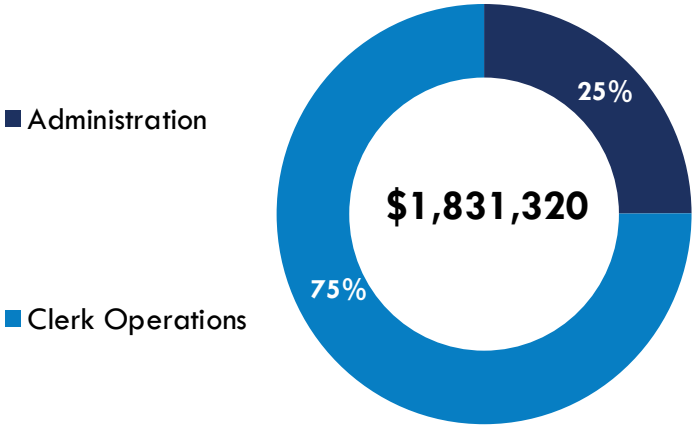
Director	Budget	Positions
Amy Simpson	$1,831,320	10

DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the Office of the City Clerk is to provide management of Council and Trust agendas, official records, and coordination of bidding and election services to City officials, departments and the public so they can receive information to successfully accomplish their goals.

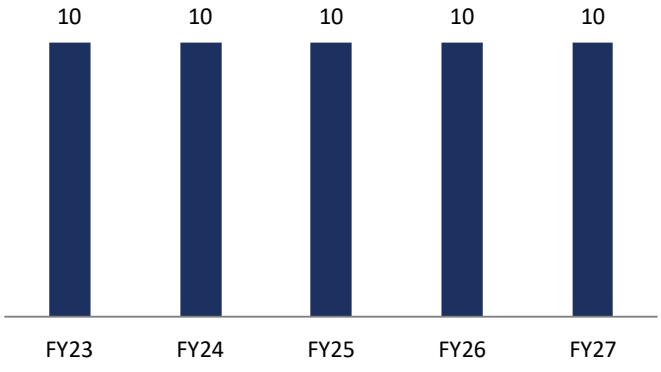
DEPARTMENT BUDGET



DEPARTMENT OVERVIEW

The Office of the City Clerk has a total budget of $1,831,320 which is a decrease of 9.74%. There are ten positions authorized in the FY27 budget.

POSITION HISTORY



Department Facts

- The Office of the City Clerk is responsible for preserving and maintaining records dating as far back as 1890.
- The Office of the City Clerk received an estimated 6,000 record requests in FY25.
- The Office of the City Clerk provides agenda management services for over 70 City Trusts, Boards and Commissions.
- The Office of the City Clerk receives all lawsuits, protests, appeals, claims, bids and campaign reports for City elections.

To review performance information, please see the performance data report or visit our website: https://www.okc.gov/Government/Budget-and-Finance/Performance-Data

MAJOR BUDGET CHANGES

The Office of the City Clerk Major Budget Changes	Amount	Positions
1. Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits.	$67,842	



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$332,360	$440,955	$433,479	-1.70%
Clerk Operations	1,231,172	1,244,586	1,304,718	4.83%
Total Operating Expenditures	**$1,563,532**	**$1,685,541**	**$1,738,197**	**3.12%**
Non-Operating Expenditures	$67,830	$343,320	$93,123	-72.88%
Department Total	**$1,631,362**	**$2,028,861**	**$1,831,320**	**-9.74%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$1,563,532	$1,685,541	$1,738,197	3.12%
Capital Improvement Projects	67,830	342,522	92,315	-73.05%
Special Purpose Fund	0	798	808	1.25%
Total All Funds	**$1,631,362**	**$2,028,861**	**$1,831,320**	**-9.74%**



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POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	0.80	0.80	0.80	0.00%
Clerk Operations	9.20	9.20	9.20	0.00%
Department Total	**10.00**	**10.00**	**10.00**	**0.00%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	10.00	10.00	10.00	0.00%
Department Total	**10.00**	**10.00**	**10.00**	**0.00%**



CITY CLERK LINES OF BUSINESS

ADMINISTRATION

- **The Executive Leadership Program** provides planning, management, administrative and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

Administration Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Executive Leadership	0.80	$332,360	0.80	$440,955	0.80	$433,479
Line of Business Total	**0.80**	**$332,360**	**0.80**	**$440,955**	**0.80**	**$433,479**



CLERK OPERATIONS

- **The Records and Meeting Management Program** provides record management and preservation services, and oversight and coordination of public meetings and bidding services to the City and its Trusts so they can conduct official business and maintain the confidence and trust of the residents of Oklahoma City.

Clerk Operations Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Meetings and Bid Management*	3.85	$577,742	4.30	$586,639	0.00	$0
Records and Information Management*	5.35	653,429	4.90	657,947	0.00	0
Records and Meeting Management	0.00	0	0.00	0	9.20	1,304,718
Line of Business Total	**9.20**	**$1,231,172**	**9.20**	**$1,244,586**	**9.20**	**$1,304,718**

**Programs were merged in FY27 to Records and Meeting Management*




SEAL OF THE CITY OF
OKLAHOMA CITY
The City of
OKLAHOMA CITY

City Manager



Director	Budget	Positions
Craig Freeman	$516,392,703	57.40

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DEPARTMENT INTRODUCTION

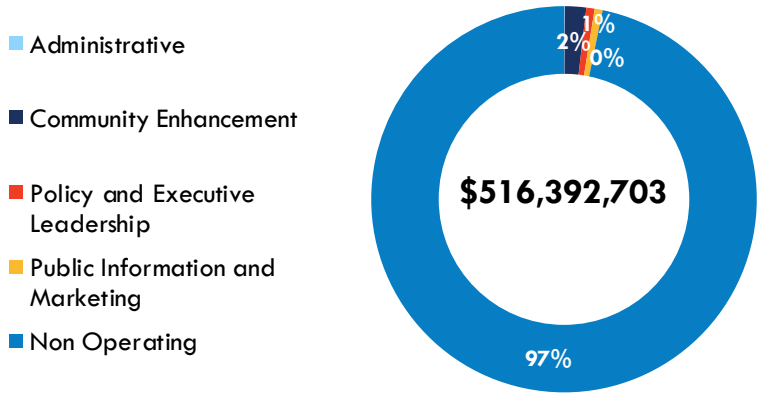
MISSION STATEMENT

The mission of the City Manager's Office* is to provide leadership, management, information, and policy implementation to:

- Elected officials so they can make informed decisions;
- City departments so they can efficiently and effectively deliver services; and
- Residents so they can live, work, and play in a community known for its high quality of life.

*For functional purposes, the Mayor, City Council, and City Manager Offices share a strategic plan. For budget purposes, they will remain separate entities.

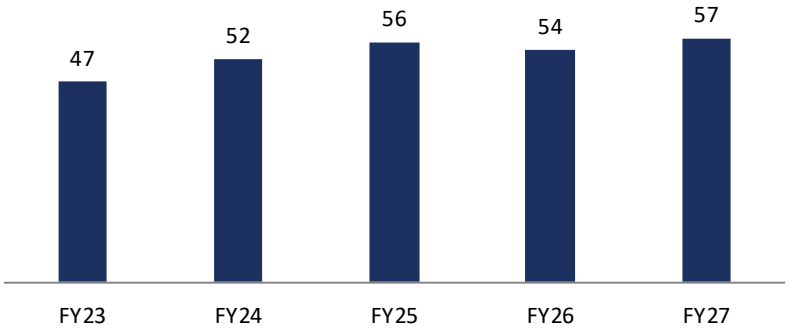
DEPARTMENT BUDGET



DEPARTMENT OVERVIEW

The City Manager's Office has a total FY27 budget of $516,392,703, an increase of 7.16% from FY26. There are 57.40 authorized positions for FY26, an increase of three positions from FY26. The non-operating portion of the budget, on average, makes up over 90% of the City Manager's department budget due to the MAPS Program having large scale community enhancement projects for residents.

POSITION HISTORY



Department Facts

- The City adopted a Council-Manager form of city government in 1927.
- Nearly 54% of residents are satisfied with the availability of information about City programs and services.
- City Manager's Office is home to several city-wide initiatives including the MAPS Program, the Office Of Culture and Engagement, Public Safety Partnership and the Office of Innovation.

To review performance information, please see the performance data report or visit our website: www.okc.gov/Government/Budget-and-Finance/Performance-Data

MAJOR BUDGET CHANGES

City Manager Department Major Budget Changes		Amount	Positions
1.	Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits.	$265,140	
2.	Deletes one vacant Assistant City Manager Postion from the Executive Leadership program.	($221,228)	(1.00)
3.	Adds one Construction Project Manager to the MAPS 4 Use Tax Fund to assist in NBA Arena workload.	$96,965	1.00
4.	Adds one Administrative Coordinator to the MAPS 4 Use Tax Fund to assist in NBA Arena workload.	$79,908	1.00



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administrative	$336,856	$328,164	$356,677	8.69%
Communications	3,121,932	3,080,498	3,502,934	13.71%
Community Enhancement	4,661,381	8,645,827	9,254,460	7.04%
Policy and Executive Leadership	3,546,399	3,081,946	3,529,522	14.52%
Total Operating Expenditures	**$11,666,568**	**$15,136,435**	**$16,643,593**	**9.96%**
Non-Operating Expenditures				
Capital Expenditures	$103,671,478	$466,736,994	$499,749,110	7.07%
Total Non-Operating Expenditures	**$103,671,478**	**$466,736,994**	**$499,749,110**	**7.07%**
Department Total	**$115,338,046**	**$481,873,429**	**$516,392,703**	**7.16%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$5,999,674	$5,464,262	$6,155,524	12.65%
Capital Improvement Projects Fund	1,126,265	1,470,936	5,298,431	260.21%
Grants Management Fund	600,000	0	0	N/A
MAPS 4 Use Tax Fund - Operating	4,546,577	8,564,866	9,054,009	5.71%
MAPS 4 Program Fund	90,886,123	434,076,605	465,968,129	7.35%
MAPS 3 Sales Tax Fund	4,667,381	24,454,657	20,415,368	-16.52%
MAPS 3 Use Tax Fund	0	208,750	315,691	51.23%
MAPS Sales Tax Fund	0	190,298	191,358	0.56%
OCMAPS Sales Tax Fund - Non-Operating	0	0	0	N/A
OKC Tax Increment Financing Fund	5,472,868	6,140,000	4,478,689	-27.06%
Police & Fire Capital Sales Tax Fund	0	0	0	N/A
Operating	1,120,317	1,148,557	1,368,369	19.14%
Print Shop Internal Service Fund - Capital	49,841	89,016	80,604	-9.45%
Special Purpose Fund	869,000	37,167	3,037,568	8072.76%
Sports Facilities Sales Tax Fund	0	24,476	24,930	1.85%
Sports Facilities Use Tax Fund	0	3,839	4,033	5.05%
Total All Funds	**$115,338,046**	**$481,873,429**	**$516,392,703**	**7.16%**

POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administrative	0.90	0.90	0.90	0.00%
Communications	18.00	18.50	19.50	5.41%
Community Enhancement	23.70	21.20	23.20	9.43%
Policy and Executive Leadership	13.80	13.80	13.80	0.00%
Department Total	**56.40**	**54.40**	**57.40**	**5.51%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	29.95	30.45	31.45	3.28%
Print Shop Internal Service Fund	3.45	3.45	3.45	0.00%
MAPS 3 Use Tax Fund	0.00	0.00	0.00	N/A
MAPS 4 Use Tax Fund	23.00	20.50	22.50	9.76%
Department Total	**56.40**	**54.40**	**57.40**	**5.51%**



CITY MANAGER LINES OF BUSINESS

ADMINISTRATION

The Executive Leadership Program provides planning, management, administrative and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

Administration Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Executive Leadership	0.90	$336,856	0.90	$328,164	0.90	$356,677
Line of Business Total	**0.90**	**$336,856**	**0.90**	**$328,164**	**0.90**	**$356,677**

COMMUNICATIONS

The Employee Communication Program provides information and recognition services to employees so they can be informed, understand expected performance, and feel valued by the organization.

The Print and Mail Services Program provides printing and mail distribution services to City departments so they can print and distribute documents in a cost effective manner that meets expectations for accuracy, quality, and timeliness.

The Public Information Program provides information services, in partnership with City departments, to the public so they can access, understand, and promote the use of City services.

Communications Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Employee Communication	2.10	$311,603	2.10	$286,186	2.10	$301,150
Print and Mail Services	3.45	1,118,860	3.45	1,148,557	3.45	1,368,369
Public Information	12.45	1,691,469	12.95	1,645,755	13.95	1,833,415
Line of Business Total	**18.00**	**$3,121,932**	**18.50**	**$3,080,498**	**19.50**	**$3,502,934**

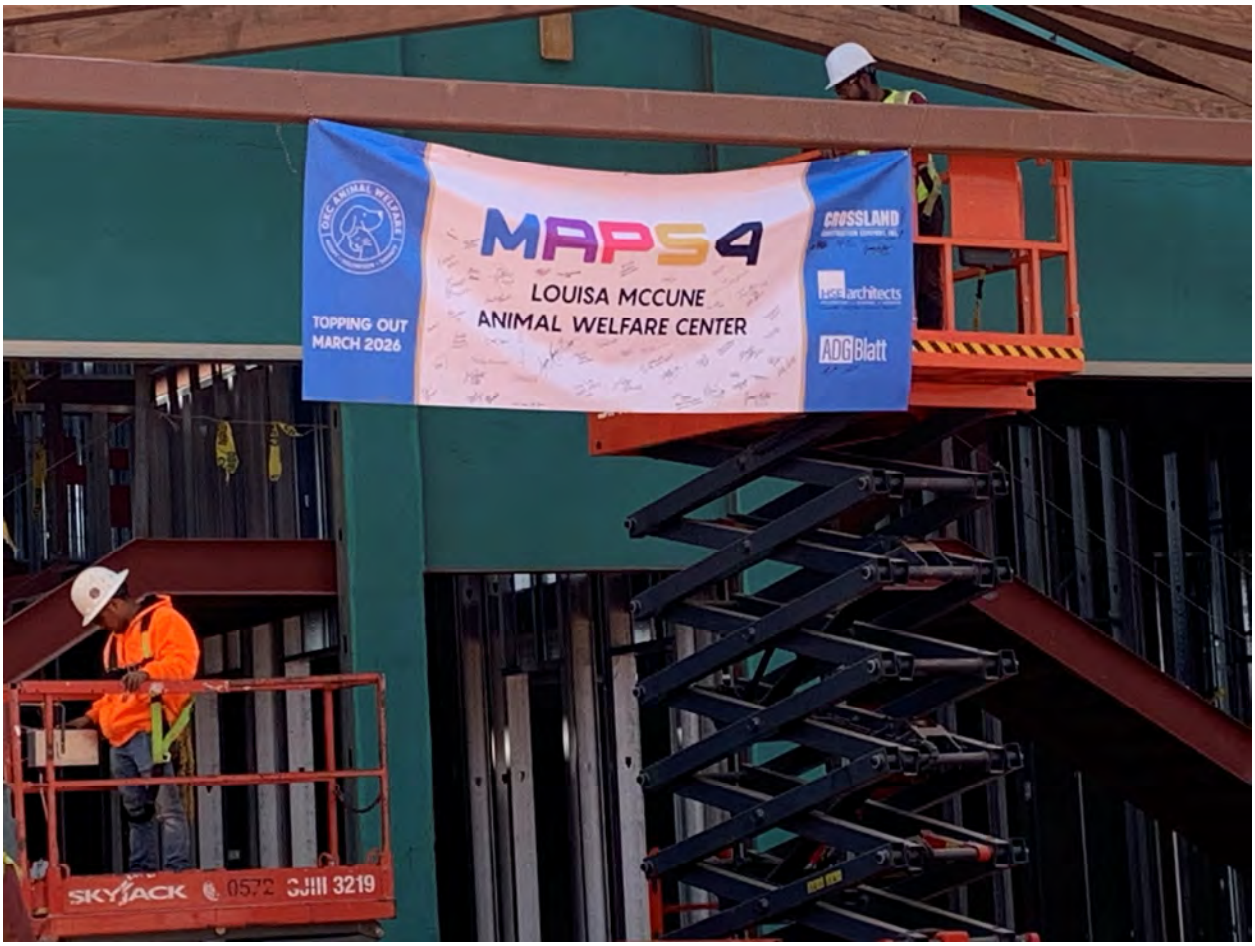
COMMUNITY ENHANCEMENT

The Event and Tourism Development Program provides diverse opportunities for conventions, sports, tourism, and entertainment

The MAPS Program provides community enhancement projects to residents and visitors so they can enjoy an improved quality of life.

Community Enhancement Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Event and Tourism Development	0.70	$114,804	0.70	$122,211	0.70	$134,760
MAPS	23.00	4,546,577	20.50	8,523,616	22.50	9,119,700
Line of Business Total	**23.70**	**$4,661,381**	**21.20**	**$8,645,827**	**23.20**	**$9,254,460**



POLICY AND EXECUTIVE LEADERSHIP

The City Manager's Office Program provides leadership, management, and information services to the community so they can experience a high degree of satisfaction with City services, to the Mayor and Council so they can make informed decisions, and to City staff so they can achieve strategic results.

The Legislative Program provides information and recommendations to Mayor and Council so they can make informed decisions to influence federal and state legislation, and rules and regulations that affect Oklahoma City.

The Office of Culture & Engagement provides strategic and operational leadership to advance equity-internally and externally-to position the City of Oklahoma City as an inclusive and just employer and community choice for all.

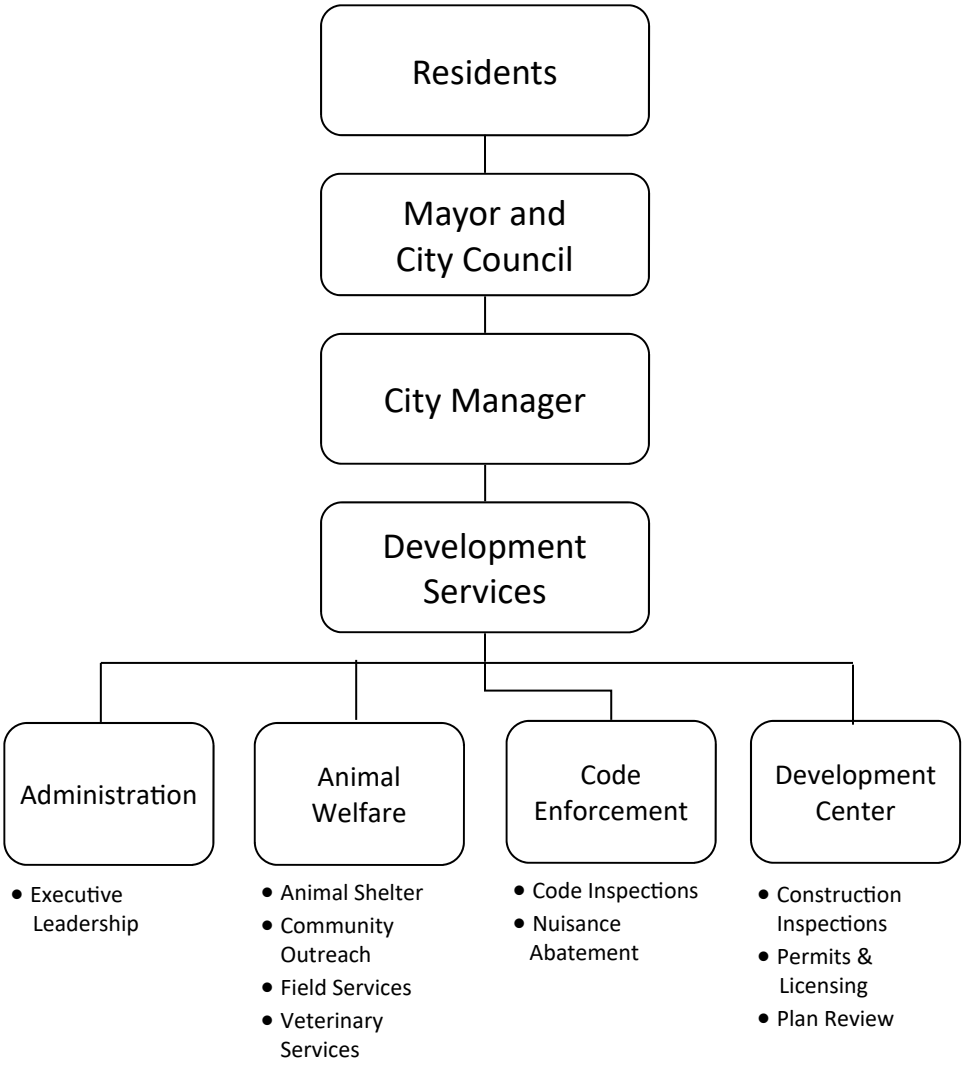
The Office of Innovation Program provides a culture focused on innovative solutions where employees are equipped and empowered so they can make the City's delivery of services more efficient.

The Special Projects and Initiatives Program incubates and launches strategies to address major issues and needs identified by the Mayor, Council, or community, so that solutions, assistance and resources can be brough to bear through coordinated public, private and community efforts.

Policy and Executive Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
City Manager's Office	11.20	$2,921,313	11.20	$2,562,087	9.20	$2,276,514
Legislative	0.60	152,674	0.60	145,308	0.60	150,641
Office of Culture & Engagement	2.00	472,412	2.00	374,551	2.00	387,803
Office of Innovation	0.00	0	0.00	0.00	2.00	388,691
Special Projects and Initiatives Program	0.00	0	0.00	0.00	0.00	325,873
Line of Business Total	**13.80**	**$3,546,399**	**13.80**	**$3,081,946**	**13.80**	**$3,529,522**

Development Services



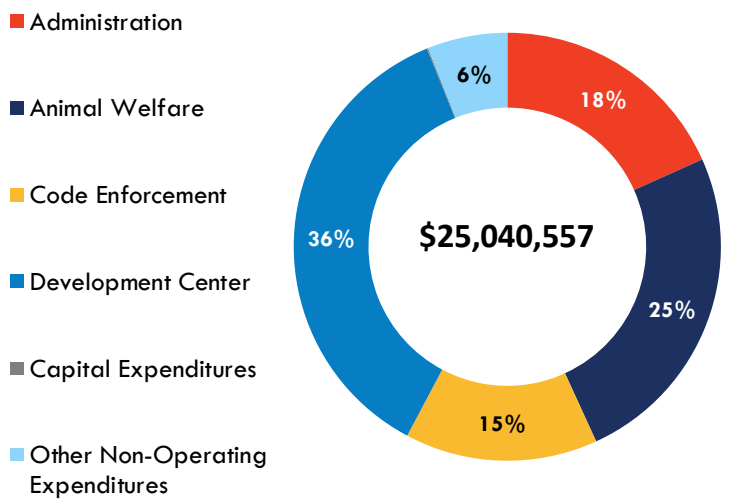
Director	Budget	Positions
Brock Rowe	$25,040,557	189

DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the Development Services Department is to provide animal welfare, code enforcement, construction permitting and inspections, licensing, and development application review services to the development community and general public so they can receive timely development decisions and live in a clean, safe and stable City.

DEPARTMENT BUDGET



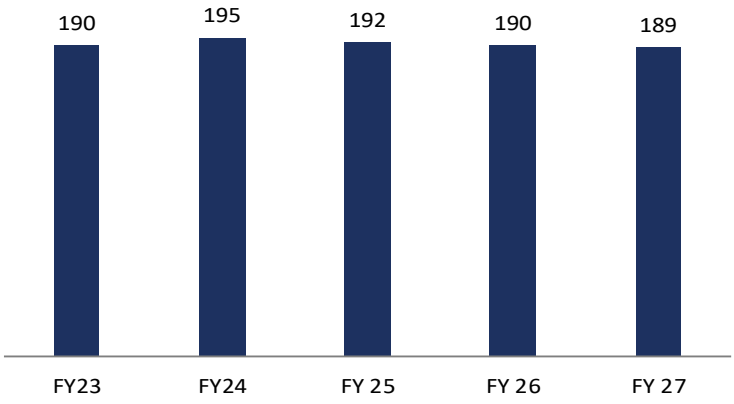
Department Facts

- There were over 12,958 live releases from the Animal Shelter in FY25.
- There were over 29,852 code complaints received in FY25.
- Development Center completed over 123,698 construction related inspections in FY25.

DEPARTMENT OVERVIEW

The Development Services Department has a total budget of $25,040,557 which is an increase of 5.52%. There are 189 positions authorized in the FY27 budget; a decrease of one position from FY26.

Position History



To review additional performance information, please see the attached supplemental performance report or visit our website: www.okc.gov/Government/Budget-and-Finance/Performance-Data

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MAJOR BUDGET CHANGES

Development Services Department Major Budget Changes	Amount	Positions
1. Changes in personnel costs such as salaries, merit retirement, health insurance, and other benefits.	$845,495	
2. Deletes a vacant Chief Code Inspector from the Code Enforcement Line of Business.	($140,158)	(1.00)
3. Construction Inspections Program adding Two Elevator Inspector positions to meet demand and increase inspection capacity.	$157,178	2.00
4. Delete two vacant Code Inspector I positions.	($153,417)	(2.00)



EXPENDITURES

Summary of Expenditures by Purpose	FY 25 Actual	FY 26 Adopted Budget	FY 27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$3,960,789	$4,093,983	$4,584,577	11.98%
Animal Welfare	5,864,883	5,892,335	6,227,251	5.68%
Code Enforcement	3,494,204	3,788,481	3,654,623	-3.53%
Development Center	8,680,406	8,644,000	9,034,505	4.52%
Total Operating Expenditures	**$22,000,282**	**$22,418,799**	**$23,500,956**	**4.83%**
Non-Operating Expenditures				
Capital Expenditures	$0	$21,523	$21,523	0.00%
Other Non-Operating Expenditures	267,649	1,290,878	1,518,078	17.60%
Total Non-Operating Expenditures	**$267,649**	**$1,312,401**	**$1,539,601**	**17.31%**
Department Total	**$22,267,931**	**$23,731,200**	**$25,040,557**	**5.52%**

Summary of Expenditures by Funding Source	FY 25 Actual	FY 26 Adopted Budget	FY 27 Adopted Budget	Percent Change
General Fund	$22,000,282	$22,418,799	$23,500,956	4.83%
Capital Improvement Projects Fund	0	21,523	21,523	0.00%
Special Purpose Fund	267,649	1,290,878	1,518,078	17.60%
Total All Funds	**$22,267,931**	**$23,731,200**	**$25,040,557**	**5.52%**

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POSITIONS

Summary of Positions by Purpose	FY 25 Actual	FY 26 Adopted Budget	FY 27 Adopted Budget	Percent Change
Administration	4.00	4.00	4.00	0.00%
Animal Welfare	61.00	61.00	61.00	0.00%
Code Enforcement	40.00	40.00	37.00	-7.50%
Development Center	87.00	85.00	87.00	2.35%
Department Total	**192.00**	**190.00**	**189.00**	**-0.53%**

Summary of Positions by Funding Source	FY 25 Actual	FY 26 Adopted Budget	FY 27 Adopted Budget	Percent Change
General Fund	192.00	190.00	189.00	-0.53%
Department Total	**192.00**	**190.00**	**189.00**	**-0.53%**



DEVELOPMENT SERVICES LINES OF BUSINESS

ADMINISTRATION

- **The Executive Leadership Program** provides planning, management, administrative and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

Administration Positions and Budget

Program	FY 25 Adopted Positions	FY 25 Actual Expenses	FY 26 Adopted Positions	FY 26 Adopted Budget	FY 27 Adopted Positions	FY 27 Adopted Budget
Executive Leadership	4.00	$3,960,789	4.00	$4,093,983	4.00	$4,584,577
Line of Business Total	**4.00**	**$3,960,789**	**4.00**	**$4,093,983**	**4.00**	**$4,584,577**



ANIMAL WELFARE

- **The Animal Shelter Program** provides temporary animal care, animal adoptions and reclaim services so residents can have affordable pet adoption opportunities and more animals can be saved.

- **The Community Outreach Program** provides education, opportunities for community engagement, animal placement outside of the shelter and support programs to residents so they can be informed and promote responsible pet ownership and assist with the goal of animals remaining in the home and reducing animal intake.

- **The Field Services Program** provides public health and safety, public education, enforcement, and animal rescue services to the general public so they can experience an environment of responsible pet ownership that is free of dangerous, stray or deceased animals.

- **The Veterinary Services Program** provides medical care to shelter pets and spay and neuter services to shelter and reclaimed pets to ensure that pet owners can experience the companionship of a healthy pet.

Animal Welfare Positions and Budget

	FY 25		FY 26		FY 27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Animal Shelter	27.90	$2,199,092	27.90	$2,318,303	27.90	$2,492,770
Community Outreach	3.70	425,292	3.70	383,969	3.70	390,888
Field Services	19.75	1,759,711	19.75	1,770,297	19.75	1,842,849
Veterinary Services	9.65	1,480,788	9.65	1,419,766	9.65	1,500,744
Line of Business Total	**61.00**	**$5,864,883**	**61.00**	**$5,892,335**	**61.00**	**$6,227,251**



CODE ENFORCEMENT

- **The Code Inspections Program** provides inspection services to residents and the business community so they can experience an environment that is free of code violations.

- **The Nuisance Abatement Program** provides nuisance abatement services to the community and property owners so they can live in clean and safe neighborhoods.

Code Enforcement Positions and Budget

Program	FY 25 Adopted Positions	FY 25 Actual Expenses	FY 26 Adopted Positions	FY 26 Adopted Budget	FY 27 Adopted Positions	FY 27 Adopted Budget
Code Inspections	30.50	$2,587,181	30.50	$2,846,420	27.50	$2,703,745
Nuisance Abatement	9.50	907,023	9.50	942,061	9.50	950,878
Line of Business Total	**40.00**	**$3,494,204**	**40.00**	**$3,788,481**	**37.00**	**$3,654,623**



DEVELOPMENT CENTER

- **The Construction Inspections Program** provides construction related code inspections to the development community and the public so they can build safe commercial and residential structures in a timely manner.

- **The Permits and Licensing Program** provides construction permits, inspection processing, and licenses to the development community, the public, and inspectors so they can conduct their construction or business-related activities in a timely manner.

- **The Plan Review Program** provides construction plan review to the development community and the public so they can develop and build code-compliant structures in a timely manner.

Code Enforcement Positions and Budget

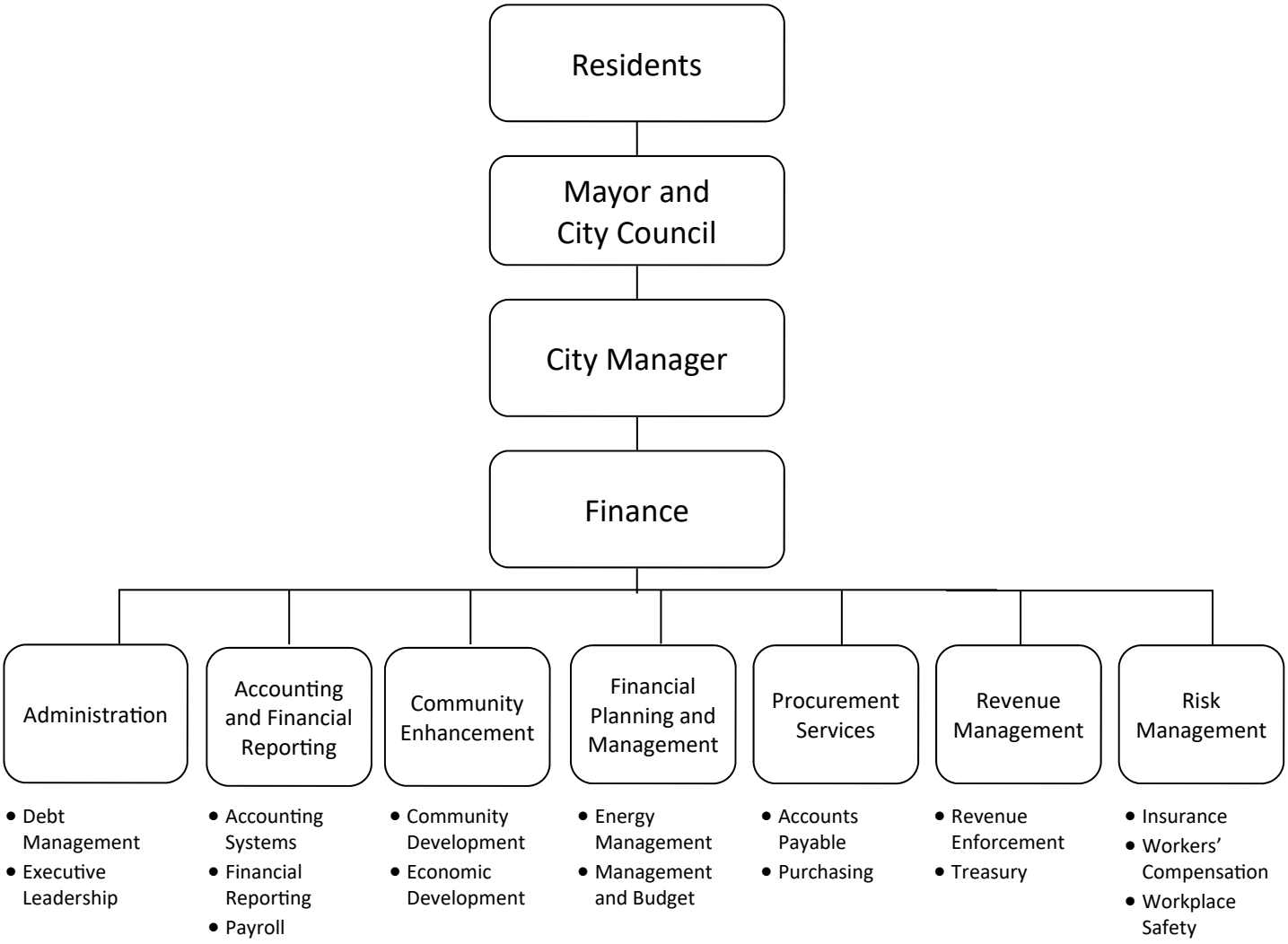
	FY 25		FY 26		FY 27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Construction Inspections	48.50	$5,096,285	48.50	$5,101,442	50.50	$5,391,487
Permits and Licensing	18.50	1,188,606	17.50	1,458,177	17.50	1,516,953
Plan Review	20.00	2,395,514	19.00	2,084,381	19.00	2,126,065
Line of Business Total	**87.00**	**$8,680,406**	**85.00**	**$8,644,000**	**87.00**	**$9,034,505**





The City of
OKLAHOMA CITY

Finance



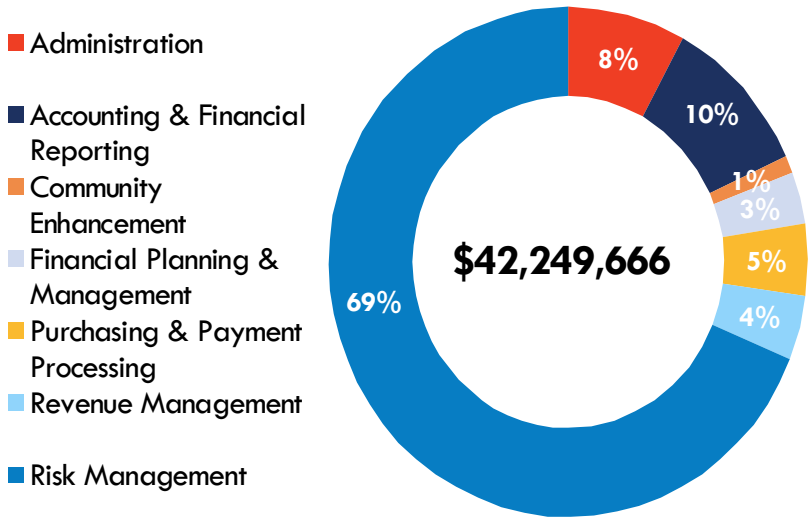
Director	Budget	Positions
Angela Pierce	$42,249,666	86

DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the Finance Department is to provide financial planning, management, and information to City departments, elected officials, and the public so they can make informed decisions and have confidence in the City's financial stewardship.

DEPARTMENT BUDGET



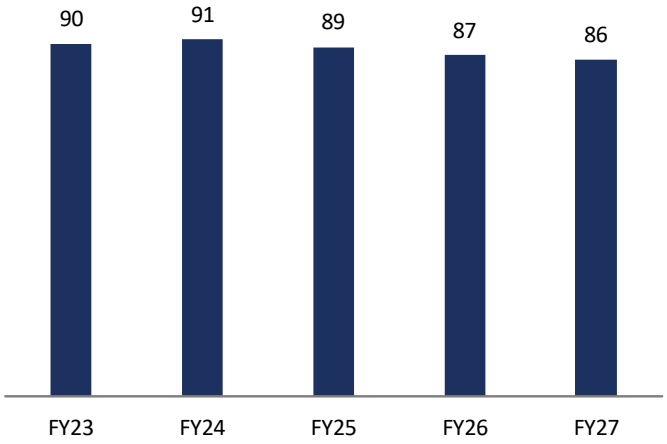
DEPARTMENT OVERVIEW

The Finance Department has a total budget of $42,249,666 which is a increase of 12.43% from the prior year. There are 86 positions authorized in the FY27 budget, which is a decrease from the FY26 budget.

Department Facts

- The City of Oklahoma City earned AAA ratings, the highest rating to receive from both S&P and Moody's, for the 18th year in a row.
- The Finance Department conducts financial management, budgeting, expending, investing, and reporting for a budget over $2.0 billion.
- On average, over 6,300 vendor payments are processed per month.

POSITION HISTORY



To review performance information, please see the performance data report or visit our website: www.okc.gov/Government/Budget-and-Finance/Performance-Data

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MAJOR BUDGET CHANGES

Finance Major Budget Changes	Amount	Positions
1. Changes in personnel related costs such as salaries, merit , retirement, health insurance, and other benefits	$461,040	
2. Reallocates the Performance Measurement Program from the Finance Department to the City Manager's Office to improve outcomes.	($170,135)	(1.00)





EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Accounting & Financial Reporting	$4,102,690	$4,029,900	$4,185,648	3.86%
Administration	3,867,581	3,294,977	3,259,058	-1.09%
Community Enhancement	418,575	339,186	475,633	40.23%
Financial Planning & Management	1,558,394	1,565,455	1,337,442	-14.57%
Procurement Services	1,693,078	1,758,457	1,862,273	5.90%
Revenue Management	1,544,702	1,602,804	1,678,448	4.72%
Risk Management	27,264,148	24,655,280	28,260,096	14.62%
Total Operating Expenditures	**$40,449,168**	**$37,246,059**	**$41,058,598**	**10.24%**
Non-Operating Expenditures				
Capital Expenditures	$127,455	$333,693	$1,191,068	256.94%
Total Non-Operating Expenditures	**$127,455**	**$333,693**	**$1,191,068**	**256.94%**
Department Total	**$40,576,623**	**$37,579,752**	**$42,249,666**	**12.43%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$12,209,572	$11,614,653	$11,844,363	1.98%
Capital Improvement Projects Fund	127,455	333,693	1,191,068	256.94%
Risk Mgmt. Internal Service Fund	28,239,596	25,631,406	29,214,235	13.98%
Total All Funds	**$40,576,623**	**$37,579,752**	**$42,249,666**	**12.43%**



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POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Accounting & Financial Reporting	31.00	30.00	30.00	0.00%
Administration	6.00	6.00	6.00	0.00%
Community Enhancement	2.00	2.00	2.00	0.00%
Financial Planning & Management	11.00	11.00	10.00	-9.09%
Procurement Services	17.00	17.00	17.00	0.00%
Revenue Management	11.00	11.00	11.00	0.00%
Risk Management	11.00	10.00	10.00	0.00%
Department Total	**89.00**	**87.00**	**86.00**	**-1.15%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	78.00	77.00	76.00	-1.30%
Risk Mgmt. Internal Service Fund	11.00	10.00	10.00	0.00%
Department Total	**89.00**	**87.00**	**86.00**	**-1.15%**



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FINANCE LINES OF BUSINESS

ACCOUNTING AND FINANCIAL REPORTING

- **The Accounting Systems Program** provides systems infrastructure to City departments and public trusts so they can accurately record transactions and access reliable information.

- **The Financial Reporting Program** provides timely and accurate accounting, reporting, and financial guidance services to City departments, City leadership, public trusts, investors and regulatory agencies, and residents so they can make well-informed decisions.

- **The Payroll Program** provides payroll services to employees, suppliers, and City departments so they can receive timely and accurate compensation and information.

Accounting and Financial Reporting Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Accounting Systems	5.50	$609,285	5.50	$635,952	5.50	$667,698
Financial Reporting	20.50	3,008,186	19.50	2,840,883	19.50	2,909,429
Payroll	5.00	485,218	5.00	553,065	5.00	608,521
Line of Business Total	**31.00**	**$4,102,689**	**30.00**	**$4,029,900**	**30.00**	**$4,185,648**

ADMINISTRATION

- **The Debt Management Program** provides financing and debt compliance services to City departments, City leadership, and City trusts so they can effectively and efficiently fund capital projects.

- **The Executive Leadership Program** provides planning, management, administrative, and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

Administration Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Debt Management	2.50	$442,278	2.50	$436,964	2.50	$433,621
Executive Leadership	3.50	3,425,304	3.50	2,858,013	3.50	2,825,437
Line of Business Total	**6.00**	**$3,867,582**	**6.00**	**$3,294,977**	**6.00**	**$3,259,058**

COMMUNITY ENHANCEMENT

- **The Community Development Program** encourages public and private investment, and provides management services to developers and partners so they can create high-quality, diverse projects to provide a better quality of life for the community.

- **The Economic Development Program** provides business attraction and expansion services to the business community so residents can benefit from the creation of quality jobs.

Community Enhancement Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Community Development	1.00	$214,844	1.00	$165,894	1.00	$289,255
Economic Development	1.00	203,731	1.00	173,292	1.00	186,378
Line of Business Total	**2.00**	**$418,575**	**2.00**	**$339,186**	**2.00**	**$475,633**

FINANCIAL PLANNING AND MANAGEMENT

- **The Energy Management Program** provides comprehensive utility bill management services, technical analysis, and financial support for energy efficiency projects to City departments and City leadership so they can effectively manage resources and reduce energy consumption.

- **The Management and Budget Program** provides financial planning, reporting, and management services to City departments and City leadership so they can make informed decisions to support the organization's missions.

Financial Planning and Management Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Energy Management	1.00	$178,136	1.00	$191,161	1.00	$143,887
Management and Budget	7.20	968,567	7.60	956,711	9.00	1,193,555
Performance Measurement*	2.80	411,690	2.40	417,583	0.00	0
Line of Business Total	**11.00**	**$1,558,393**	**11.00**	**$1,565,455**	**10.00**	**$1,337,442**

*Program was moved under the Office of Innovation Program in the City Manager's Office in FY27

PROCUREMENT SERVICES

- **The Accounts Payable Program** provides payments to suppliers so they can receive timely and accurate payments for goods and services in compliance with applicable laws and regulations.

- **The Purchasing Program** manages and provides responsive and efficient purchasing, contracting, and surplus services to City departments and public trusts so they can receive timely approvals to efficiently purchase the goods and services they need in compliance with applicable laws and regulations.

Procurement Services Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Accounts Payable	10.35	$972,645	9.35	$972,756	9.35	$1,029,977
Purchasing	6.65	720,433	7.65	785,701	7.65	832,296
Line of Business Total	**17.00**	**$1,693,078**	**17.00**	**$1,758,457**	**17.00**	**$1,862,273**

REVENUE MANAGEMENT

- **The Revenue Enforcement Program** provides revenue enforcement and reporting services to the City, public trusts, and outside agencies so they can have timely receipt and accurate information of the revenues due.

- **The Treasury Program** provides secure and convenient banking, investment, billing, and revenue recording services to City departments, assessment districts, and public trusts so they can provide convenient financial transaction services to their customers and obtain a market rate of return on invested funds.

Revenue Management Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Revenue Enforcement	7.10	$837,501	7.10	$840,991	7.10	$888,183
Treasury	3.90	707,201	3.90	761,813	3.90	790,265
Line of Business Total	**11.00**	**$1,544,702**	**11.00**	**$1,602,804**	**11.00**	**$1,678,448**

RISK MANAGEMENT

- **The Insurance Program** provides property and casualty insurance administration services to City departments and public trusts so they can be protected against extreme financial and operational losses.

- **The Workers' Compensation Program** provides claims management services to City departments, public trusts, and their employees so they can be compliant with state regulations, reduce workplace injuries, and related costs.

- **The Workplace Safety Program** provides incident/injury investigation and training to City departments, public trusts, and their employees so they can reduce workplace injuries and related costs, as well as enhance and promote a culture of safety.

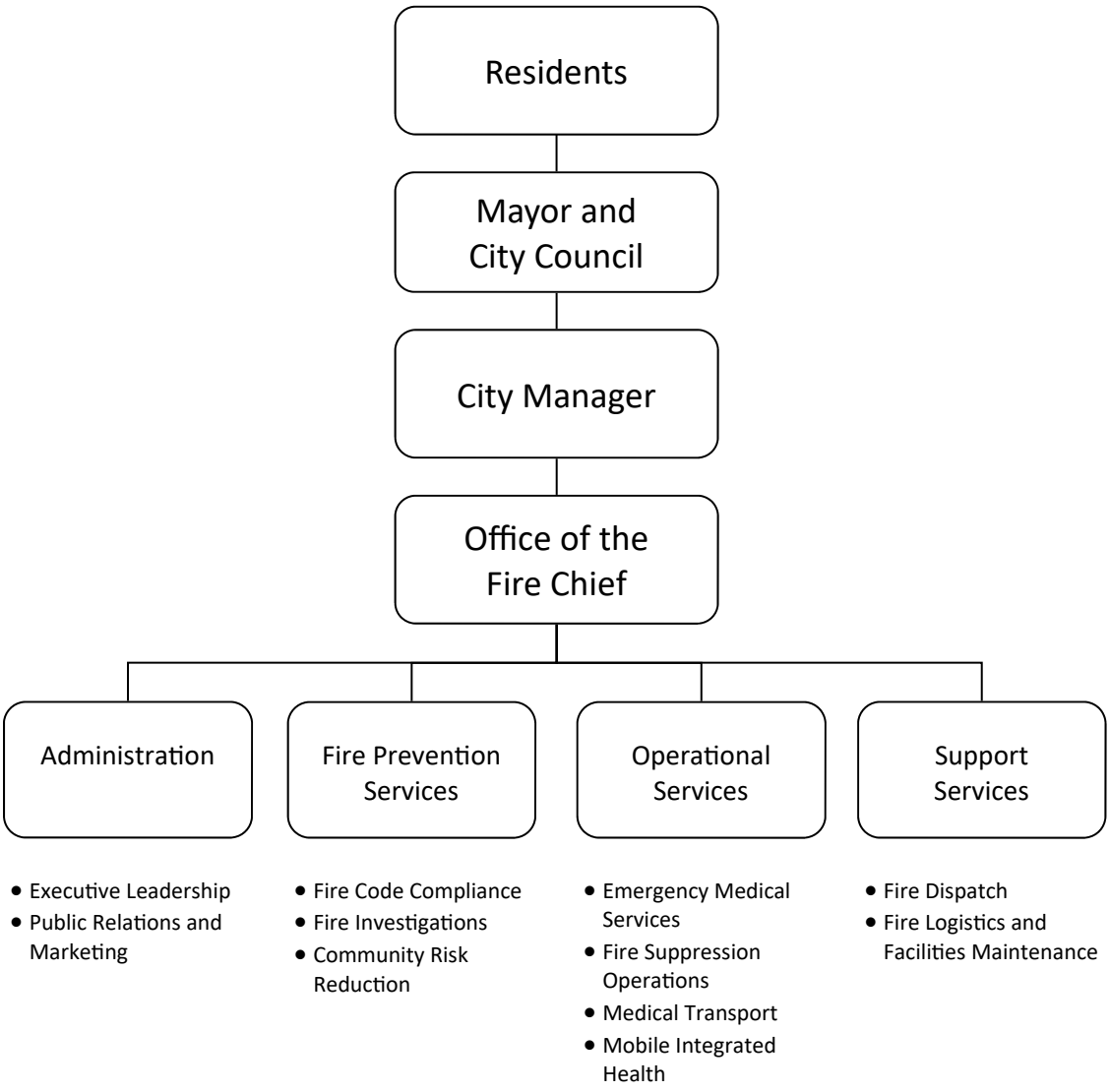
Risk Management Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Insurance	0.85	$15,084,539	0.85	$12,245,212	0.85	$11,380,827
Workers' Compensation	6.60	11,869,444	6.60	12,131,413	6.60	16,574,595
Workplace Safety	3.55	310,165	2.55	278,655	2.55	304,674
Line of Business Total	**11.00**	**$27,264,148**	**10.00**	**$24,655,280**	**10.00**	**$28,260,096**



The City of
OKLAHOMA CITY

Fire



Fire Chief	Budget	Positions
Richard Kelley	$224,572,684	1,117

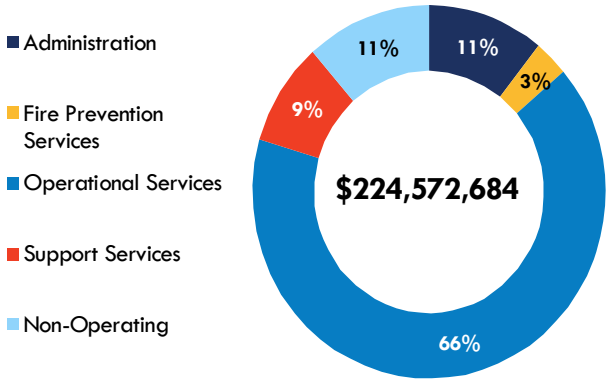
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DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the City of Oklahoma City Fire Department is to provide emergency response, fire prevention, and public education services to the Oklahoma City community so they can have their lives and property protected. — Respond Quickly, Safely, Courteously — Meet the Need!

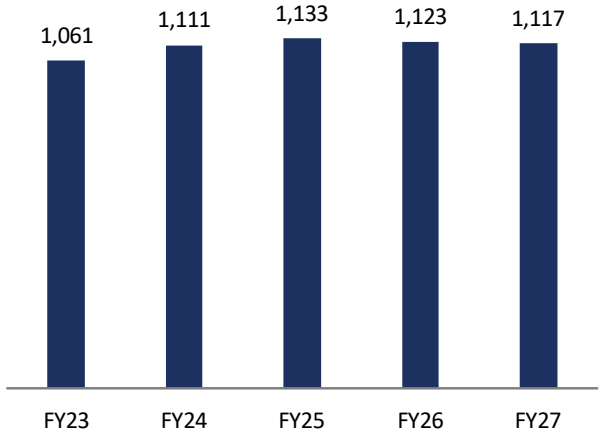
DEPARTMENT BUDGET



DEPARTMENT OVERVIEW

The Fire Department (OKCFD) has a total FY27 budget of $224,572,684, a decrease of 5.57% from FY26. There are 1,117 authorized positions, a decrease of six positions from FY26.

Position History



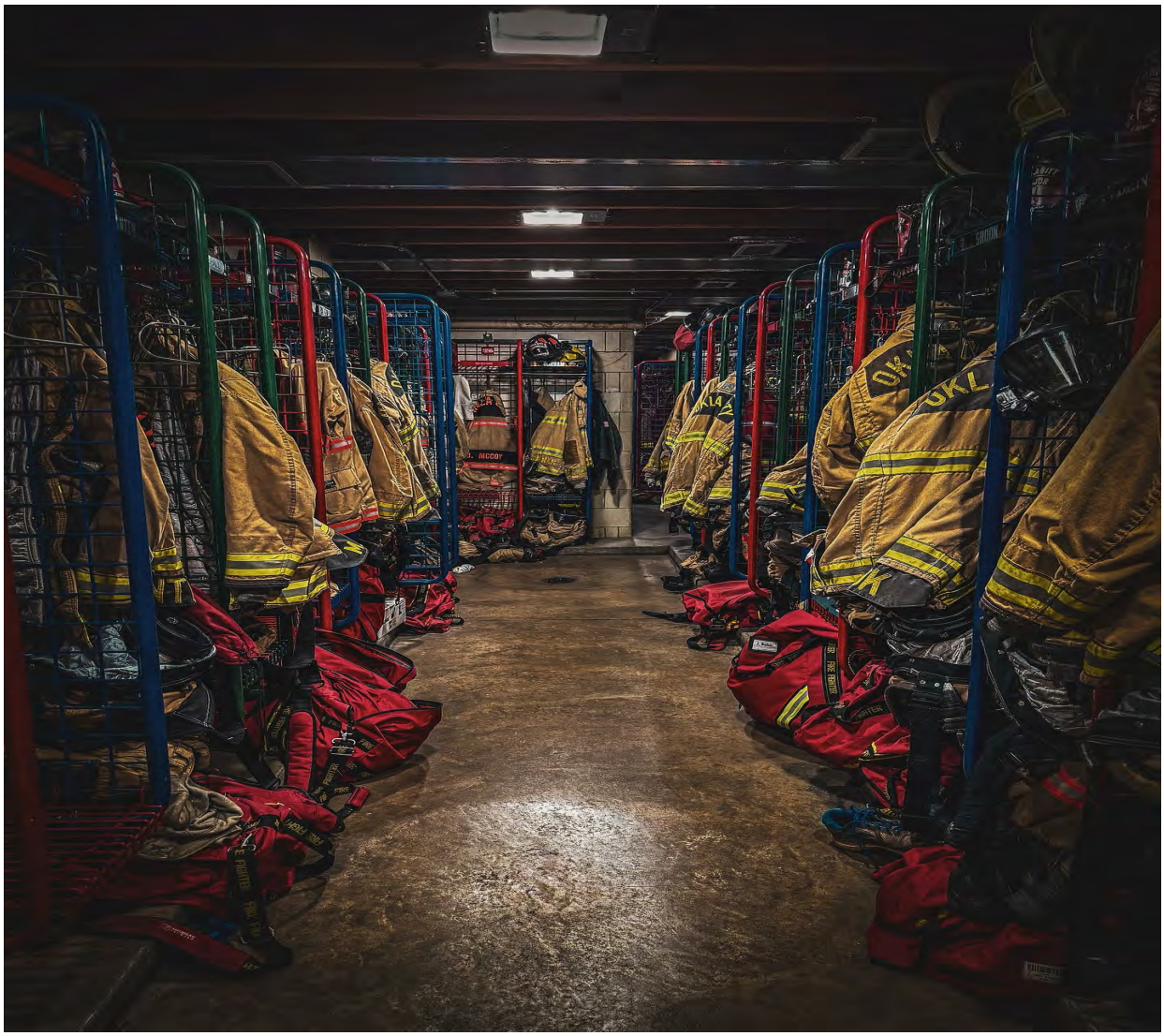
Department Facts

- The Drone as First Responder (DFR) Program, jointly operated by OKCFD and OCPD, completed its first full year in 2025, conducting over 7,500 service flights and providing real-time intelligence that enabled fire and police units to arrive with actionable, up-to-date information for faster, more informed response.
- The Mobile Integrated Healthcare (MIH) Program completed over 6,200 service encounters in its first full year, serving more than 3,400 patients and effectively addressing behavioral-health needs, overdose response, and high-volume 911 utilization.
- In 2025, OKCFD surpassed 100,000 incident responses for the first time in department history, handling 103,614 incidents, including 1,200 structure fires, 65,000 EMS incidents, and 900 grass fires.

To review performance information, please see the performance data report or visit our website: https://www.okc.gov/Government/Budget-and-Finance/Performance-Data

MAJOR BUDGET CHANGES

Fire Department Major Budget Changes	Amount	Positions
1. Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits.	$7,450,543	
2. Adds funding to the Fire Sales Tax fund for the expansion of the Fire Wellness Program.	$1,000,000	
3. Deletes six Fire Corporal positions.	($907,151)	(6.00)



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$20,277,531	$21,247,559	$24,197,746	13.88%
Fire Prevention Services	8,130,280	7,611,264	7,537,625	-0.97%
Operational Services	157,670,874	153,539,984	159,946,972	4.17%
Support Services	15,301,353	25,364,885	20,356,202	-19.75%
Total Operating Expenditures	**$201,380,038**	**$207,763,692**	**$212,038,545**	**2.06%**
Non-Operating Expenditures				
Capital Expenditures	$11,089,859	$42,445,970	$24,265,356	-42.83%
Grant Expenditures	8,039	0	510,766	N/A
Other Non-Operating Expenditures	402,847	932,863	961,653	3.09%
Total Non-Operating Expenditures	**$11,500,745**	**$43,378,833**	**$25,737,775**	**-39.75%**
Department Total	**$212,880,783**	**$251,142,525**	**$237,776,320**	**-5.32%**
Less Interfund Transfers	($13,153,973)	($13,311,821)	($13,203,636)	-0.81%
Department Total	**$199,726,810**	**$237,830,704**	**$224,572,684**	**-5.57%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$139,976,198	$135,739,100	$141,451,318	4.21%
Better Streets Safer City Use Tax	769,571	774,032	4,461	-99.42%
Capital Improvement Fund	231,553	1,651,704	5,786	-99.65%
Fire Sales Tax Fund	57,233,545	67,663,886	65,967,759	-2.51%
Grants Management Fund	8,039	0	510,766	N/A
MAPS 3 Use Tax Fund	1,498,290	840,217	3,104	-99.63%
MAPS 4 Use Tax Fund	8,145,013	38,180,017	23,622,757	-38.13%
Medical Services Program Fund	4,170,296	4,360,706	4,619,468	5.93%
Police/Fire Cap. Equip. Sales Tax Fund	445,432	1,000,000	629,248	-37.08%
Special Purpose Fund	402,847	932,863	961,653	3.09%
Department Total	**$212,880,783**	**$251,142,525**	**$237,776,320**	**-5.32%**
Less Interfund Transfers	($13,153,973)	($13,311,821)	($13,203,636)	-0.81%
Total All Funds	**$199,726,810**	**$237,830,704**	**$224,572,684**	**-5.57%**

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POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	38.80	39.80	39.80	0.00%
Fire Prevention Services	44.20	44.20	44.20	0.00%
Operational Services	1,007.10	996.10	990.10	-0.60%
Support Services	42.90	42.90	42.90	0.00%
Department Total	**1,133.00**	**1,123.00**	**1,117.00**	**-0.53%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	863.00	853.00	847.00	-0.70%
Fire Sales Tax Fund	224.00	224.00	224.00	0.00%
Medical Services Program Fund	40.00	40.00	40.00	0.00%
Special Purpose Fund	6.00	6.00	6.00	0.00%
Department Total	**1,133.00**	**1,123.00**	**1,117.00**	**-0.53%**



FIRE LINES OF BUSINESS

ADMINISTRATION

- **The Executive Leadership Program** provides planning, management, administrative and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

- **The Public Relations and Marketing Program** provides informational, educational and promotional services to residents, the media, the business community and departmental personnel so they will be aware and informed of Fire Department programs, activities, and emergency service delivery.

Administration Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Executive Leadership	35.80	$19,802,527	36.80	$20,812,545	36.80	$23,737,726
Public Relations and Marketing	3.00	475,004	3.00	435,014	3.00	460,020
Line of Business Total	**38.80**	**$20,277,531**	**39.80**	**$21,247,559**	**39.80**	**$24,197,746**



FIRE PREVENTION SERVICES

- **The Fire Code Compliance Program** provides compliance services through specialized inspections, testing and consultation to the residents, property and business owners, and industry professionals so they can live in a safe and secure community.

- **The Fire Investigations Program** provides fire investigation services to prosecutors, property owners, and property insurers so they can receive fire cause determinations that allow them to receive (or provide) appropriate compensations, prosecute alleged arsonist, and improve unsafe conditions discovered by fire trends.

- **The Community Risk Reduction Program** provides educational services and emergency preparedness training to the community of Oklahoma City so it can better prepare for, and ultimately prevent fire and life safety emergencies.

Fire Prevention Services Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Fire Code Compliance	19.75	$3,448,842	19.75	$3,210,852	19.75	$3,331,982
Fire Investigations	14.15	2,900,525	14.15	2,674,622	14.15	2,439,973
Community Risk Reduction	10.30	1,780,914	10.30	1,725,790	10.30	1,765,670
Line of Business Total	**44.20**	**$8,130,280**	**44.20**	**$7,611,264**	**44.20**	**$7,537,625**



OPERATIONAL SERVICES

- **The Emergency Medical Services Program** provides response to life threatening emergencies and medical assistance services to residents and visitors of Oklahoma City, so they can receive immediate medical assessment and treatment that will improve, resolve, or stabilize their condition.

- **The Fire Suppression Operations Program** provides fire protection and emergency response services to our residents, so they can realize minimized property loss, reduced injuries and fatalities.

- **The Medical Transport Program** provides response to life-threatening emergencies to residents and visitors of Oklahoma City, so they can receive prompt treatment and transport to appropriate medical facilities.

- **The Mobile Integrated Health Program** provides provide patient centered community advocacy, crisis intervention, alternative, behavioral health and overdose response services to residents and visitors of Oklahoma City so they can be connected to the appropriate care resources and improve quality of life.

Operational Services Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Emergency Medical Services	654.40	$105,641,405	643.90	$102,558,773	639.70	$106,599,730
Fire Suppression Operations	292.70	46,507,457	288.20	44,787,624	286.40	46,678,295
Medical Transport	40.00	4,171,088	40.00	4,360,706	40.00	4,619,468
Mobile Integrated Health	20.00	1,753,770	24.00	1,832,881	24.00	2,049,479
Line of Business Total	**1,007.10**	**$158,073,721**	**996.10**	**$153,539,984**	**990.10**	**$159,946,972**





SUPPORT SERVICES

- **The Fire Dispatch Program** provides coordinated response services to residents and visitors in need, so they can receive immediate and appropriate emergency and non-emergency assistance.

- **The Fire Logistics and Facilities Maintenance Program** provides fleet, equipment and facilities services to the Oklahoma City Fire Department, so it can have safe and reliable facilities and equipment to respond.

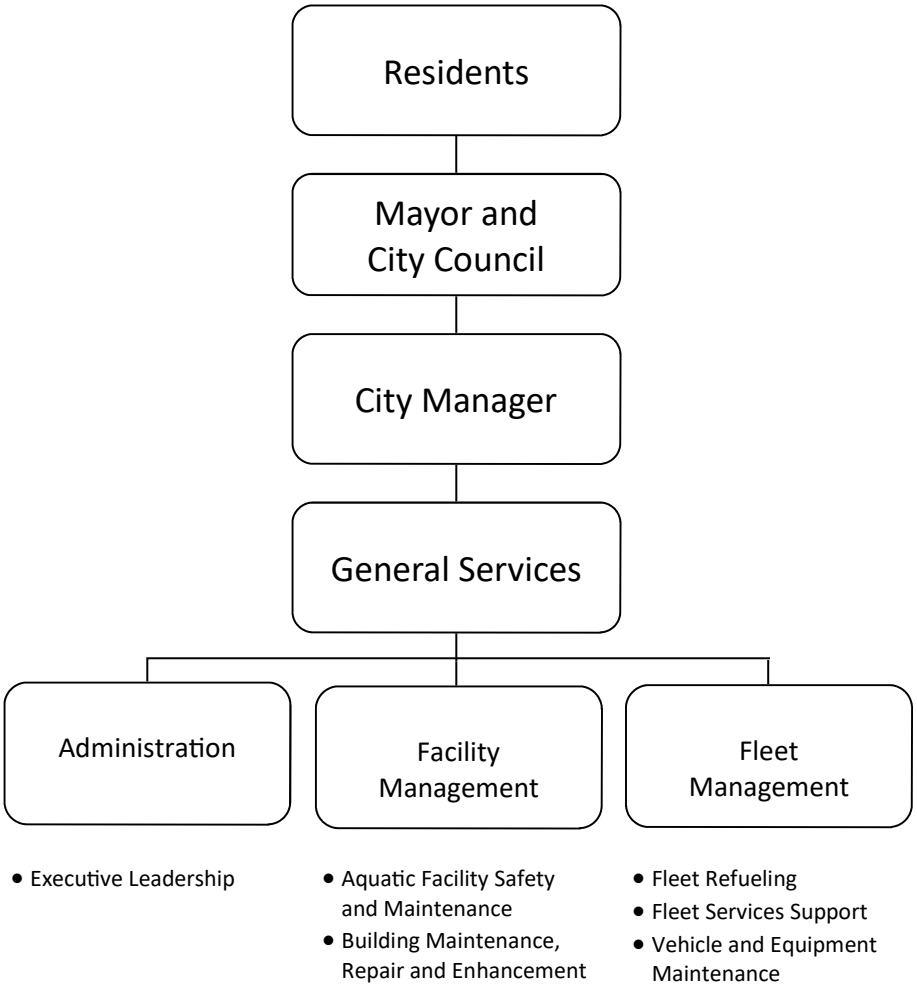
Support Services Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Fire Dispatch	18.65	$2,979,040	18.65	$2,815,161	18.65	$2,918,485
Fire Logistics and Facilities Maintenance	24.25	12,322,312	24.25	22,549,724	24.25	17,437,717
Line of Business Total	**42.90**	**$15,301,353**	**42.90**	**$25,364,885**	**42.90**	**$20,356,202**



The City of
OKLAHOMA CITY

General Services



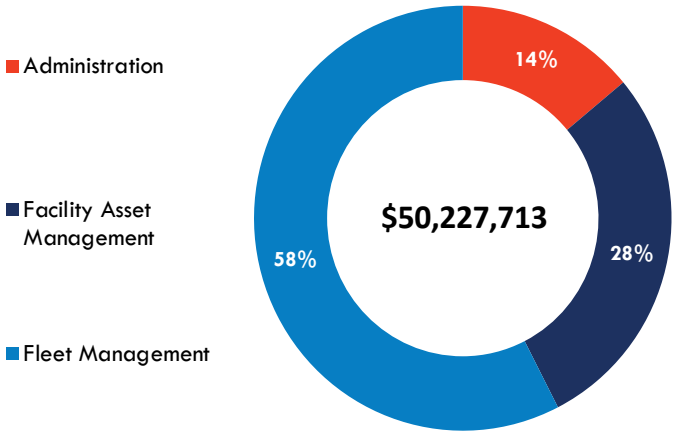
Director	Budget	Positions
Chris Daniels	$50,227,713	75

DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the General Services Department is to provide fleet and facility asset management services to all City departments so they can successfully accomplish their missions.

DEPARTMENT BUDGET



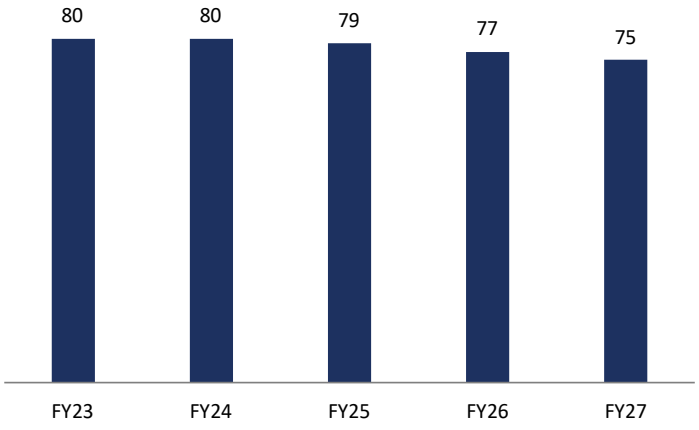
Department Facts

- The General Services Department, Fleet Services Division, performs approximately 8,940 vehicle work orders per year, consisting of over 29,474 individual jobs performed.
- The General Services Department, Building Management Division, performs 3,493 preventative maintenance and an additional 3,814 reactive work orders.

DEPARTMENT OVERVIEW

The General Services Department has a total budget of $50,227,713, which is an increase of 4.77% from FY26. There are 75 positions authorized in the FY27 budget, which is a decrease of two positions from the FY26 budget.

POSITION HISTORY



To review performance information, please see the performance data report or visit our website: https://www.okc.gov/Government/Budget-and-Finance/Performance-Data

MAJOR BUDGET CHANGES

General Services Department Major Budget Changes	Amount	Positions
1. Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits	$ 394,926.00	
2. Deletes an Office Administrator position in the Administration Division	($118,743)	(1.00)
3. Deletes a Recreation Facilities Technician position in the Building Mangement Division	($73,562)	(1.00)



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$1,632,639	$2,056,322	$2,622,225	27.52%
Facility Asset Management	4,870,758	5,103,126	5,354,724	4.93%
Fleet Management	9,802,587	11,264,664	10,807,474	-4.06%
Total Operating Expenditures	**$16,305,984**	**$18,424,112**	**$18,784,423**	**1.96%**
Non-Operating Expenditures				
Capital Expenditures	$7,849,351	$29,515,688	$31,068,393	5.26%
Other Non-Operating Expenditures	0	0	374,897	N/A
Total Non-Operating Expenditures	**$7,849,351**	**$29,515,688**	**$31,443,290**	**6.53%**
Department Total	**$24,155,335**	**$47,939,800**	**$50,227,713**	**4.77%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$6,272,107	$6,365,600	$6,892,012	8.27%
Capital Improvement Projects Fund	7,849,351	29,515,688	31,068,393	5.26%
Fleet Services Internal Services Fund	10,033,878	12,058,512	11,892,411	-1.38%
Grants Management Fund	0	0	374,897	N/A
Total All Funds	**$24,155,336**	**$47,939,800**	**$50,227,713**	**4.77%**

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POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	5.77	5.77	5.17	-10.40%
Facility Asset Management	41.33	40.33	38.93	-3.47%
Fleet Management	31.90	30.90	30.90	0.00%
Department Total	**79.00**	**77.00**	**75.00**	**-2.60%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	46.27	45.27	43.27	-4.42%
Fleet Services Internal Services Fund	32.73	31.73	31.73	0.00%
Department Total	**79.00**	**77.00**	**75.00**	**-2.60%**

GENERAL SERVICES LINES OF BUSINESS

ADMINISTRATION

- **The Executive Leadership Program** provides planning, management, administrative and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

Administration Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Executive Leadership	5.77	$1,632,639	5.77	$2,056,322	5.17	$2,622,225
Line of Business Total	**5.77**	**$1,632,639**	**5.77**	**$2,056,322**	**5.17**	**$2,622,225**



FACILITY MANAGEMENT

- **The Aquatic Facility Safety and Maintenance Program** provides aquatic facility maintenance and repair services to the Parks and Recreation Department so their customers can enjoy a safe place to swim and play.

- **The Building Maintenance, Repair and Enhancement Program** provides code compliant facility maintenance and enhancements services to City departments so their employees and customers can work/conduct business in well-maintained facilities.

Facility Management Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Aquatic Facility Safety and Maintenance	4.62	$539,526	4.62	$522,851	3.52	$430,219
Building Maintenance, Repair and Enhancement	36.71	4,331,232	35.71	4,580,275	35.41	4,924,505
Line of Business Total	**41.33**	**$4,870,758**	**40.33**	**$5,103,126**	**38.93**	**$5,354,724**



FLEET MANAGEMENT

- **The Fleet Refueling Program** provides fuel, fueling sites, and fueling services to City departments so they have fuel resources needed to operate their vehicles and equipment.

- **The Fleet Services Support Program** provides vehicle and equipment advice, replacement, rental, and disposal services to City departments so transportation needs are fully met.

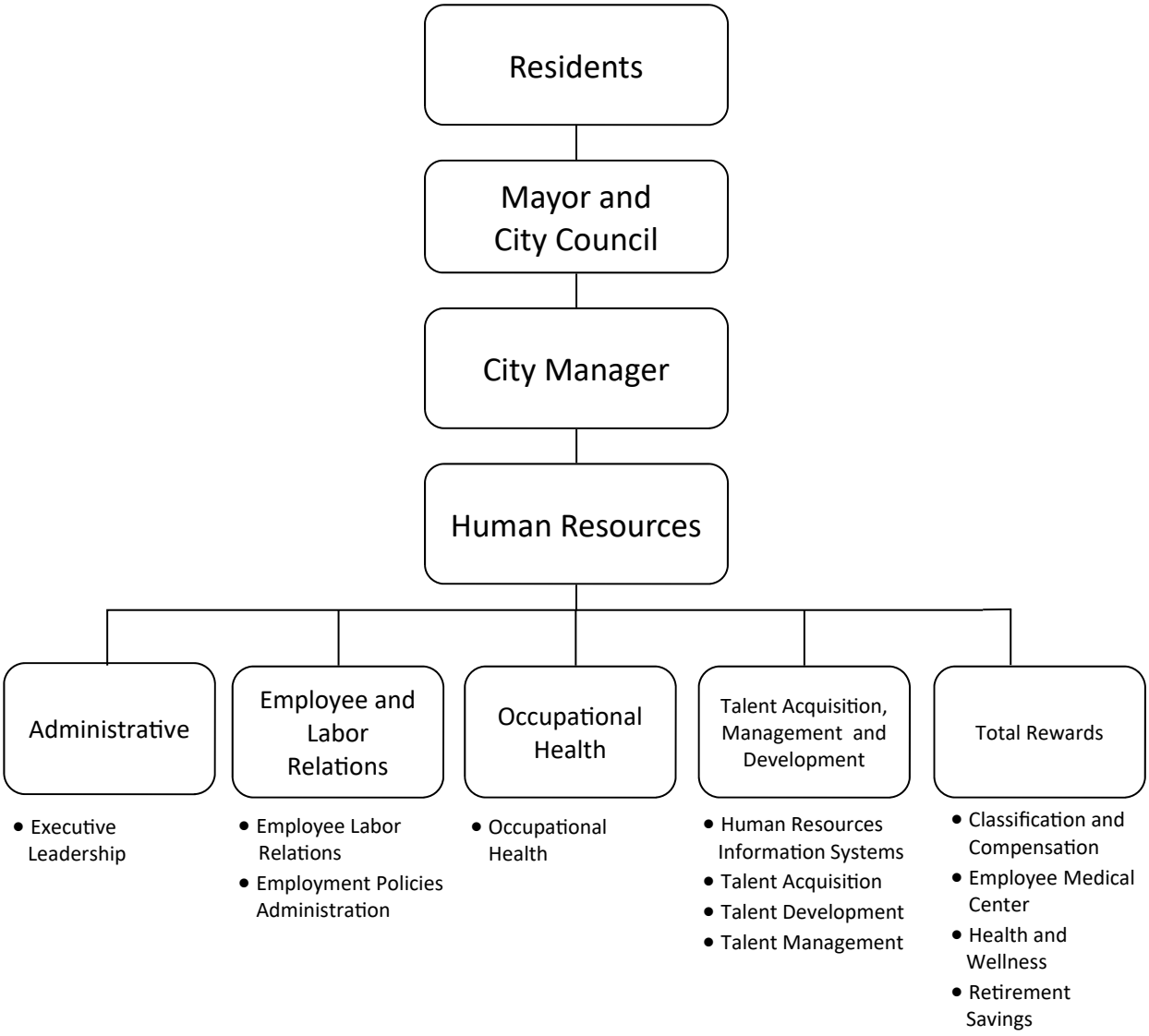
- **The Vehicle and Equipment Maintenance Program** provides vehicle and equipment preventive maintenance and repair services to City Departments so they can have the vehicles and equipment they need to do their job.

Fleet Management Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Fleet Refueling	4.60	$4,758,235	3.60	$5,604,167	3.60	$5,051,925
Fleet Services Support	2.70	572,211	2.70	573,772	2.70	586,592
Vehicle and Equipment Maintenance	24.60	4,472,141	24.60	5,086,725	24.60	5,168,957
Line of Business Total	**31.90**	**$9,802,587**	**30.90**	**$11,264,664**	**30.90**	**$10,807,474**



Human Resources



Director	Budget	Positions
Aimee Maddera	$6,248,742	35

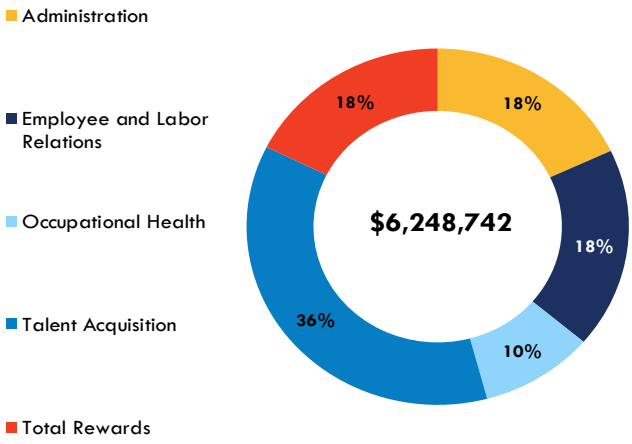
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Department Introduction

Mission Statement

The mission of the Oklahoma City Human Resources Department, through strategic partnerships and collaboration, is to provide full human resources life cycle services to City employees and City departments so they can attract, retain, and develop an inclusive, diverse, and high-performing workforce.

Department Budget



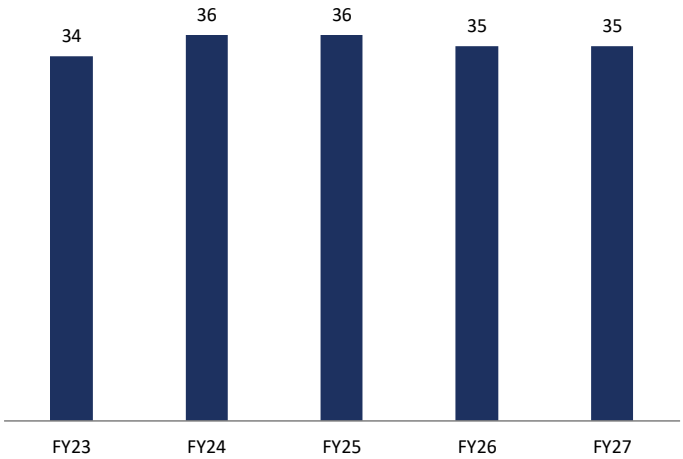
Department Facts

- An average of 19,414 applications are processed and 518 selection processes are conducted per year.
- An average of 60,051 personnel transactions are processed per year.
- There are over 12,085 active employees, retirees, and dependents who participate in The City's health and welfare plans.
- OKC Occupational Health Center performed 4,029 physical examinations and 2,079 medical consultations last year.

Department Overview

The Human Resources Department has a total FY27 budget of $6,248,742, which is an increase of 4.20% from FY26. There are 35 positions authorized in the FY27 budget.

Position History



To review additional performance information, please see the attached supplemental performance report or visit our website: www.okc.gov/Government/Budget-and-Finance/Performance-Data

MAJOR BUDGET CHANGES

Human Resources Major Budget Changes	Amount	Positions
1. Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits.	$193,623	-



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$1,010,945	$985,462	$1,095,425	11.16%
Employee and Labor Relations	1,178,668	1,046,922	1,105,972	5.64%
Occupational Health	577,991	553,639	586,404	5.92%
Talent Acquisition	2,653,005	2,209,711	2,223,181	0.61%
Total Rewards	901,545	1,012,838	1,072,820	5.92%
Total Operating Expenditures	**$6,322,153**	**$5,808,572**	**$6,083,802**	**4.74%**
Non-Operating Expenditures				
Capital Expenditures	$0	$188,318	$164,940	-12.41%
Total Non-Operating Expenditures	**$0**	**$188,318**	**$164,940**	**-12.41%**
Department Total	**$6,322,153**	**$5,996,890**	**$6,248,742**	**4.20%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$6,322,153	$5,808,572	$6,083,802	4.74%
Capital Improvement Projects Fund	0	188,318	164,940	-12.41%
Total All Funds	**$6,322,153**	**$5,996,890**	**$6,248,742**	**4.20%**



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POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	2.35	2.35	2.35	0.00%
Employee and Labor Relations	6.15	6.15	6.15	0.00%
Occupational Health	1.95	1.95	1.95	0.00%
Talent Acquisition, Management, and Development	17.60	16.60	16.60	0.00%
Total Rewards	7.95	7.95	7.95	0.00%
Department Total	**36.00**	**35.00**	**35.00**	**0.00%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	36.00	35.00	35.00	0.00%
Department Total	**36.00**	**35.00**	**35.00**	**0.00%**



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HUMAN RESOURCES LINES OF BUSINESS

ADMINISTRATION

- **The Executive Leadership Program** provides planning, management, administrative, and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

Administration Positions and Budget

Program	FY25 Adopted Position	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Executive Leadership	2.35	$1,010,945	2.35	$985,462	2.35	$1,095,425
Line of Business Total	**2.35**	**$1,010,945**	**2.35**	**$985,462**	**2.35**	**$1,095,425**

EMPLOYEE AND LABOR RELATIONS

- **The Employee and Labor Relations Program** provides employment policies administration, collective bargaining agreements administration, partnership activities, and other human resources services to City departments so they can maintain effective, productive, and positive employee working relationships.

- **Employment Policies Administration Program** provides administration of employment policies and procedures for the City so it can conduct business in a fair and consistent manner, maintaining effective, productive, and positive work culture and working relationships.

Employee and Labor Relations Positions and Budget

Program	FY25 Adopted Position	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Employee and Labor Relations	3.80	$653,157	3.80	$570,929	3.80	$607,504
Employment Policies Administration	2.35	525,511	2.35	475,993	2.35	498,468
Line of Business Total	**6.15**	**$1,178,668**	**6.15**	**$1,046,922**	**6.15**	**$1,105,972**

Occupational Health

- **The Occupational Health Program** provides post job-offer and incumbent medical evaluations for City departments, state, and other local agencies so they can employ and maintain a safe and healthy workforce.

Occupational Health Positions and Budget

Program	FY25 Adopted Position	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Occupational Health	1.95	$577,991	1.95	$553,639	1.95	$586,404
Line of Business Total	**1.95**	**$577,991**	**1.95**	**$553,639**	**1.95**	**$586,404**

Talent Acquisition, Management and Development

- **The Human Resources Information Systems Program** provides human resources records management, systems administration, data analytics, and reporting services to City departments so they can have accurate and timely information needed to make employment related decisions.
- **The Talent Acquisition Program** provides recruitment and employment services to applicants, employees, and City departments so that a diverse, inclusive and high-performing workforce can be hired and retained.
- **The Talent Development Program** provides quality learning and development opportunities to City employees so they can be high performing in their current positions and prepared for future advancement.
- **The Talent Management Program** provides assessment of potential, performance, and readiness of employees, provide development opportunities, and plan for career growth so the organization will have a sustainable, high-performing, and engaged workforce.

Talent Acquisition, Management and Development Positions and Budget

Program	FY25 Adopted Position	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Classification and Compensation*	0.00	$30,175	0.00	$0	0.00	$0
Human Resources Information Systems	5.30	650,285	5.30	653,560	5.30	703,109
Talent Acquisition	10.30	1,614,958	9.30	1,232,524	9.30	1,218,904
Talent Development	2.00	357,588	2.00	323,627	2.00	301,168
Talent Management	0.00	0	0.00	0	0.00	0
Line of Business Total	**17.60**	**$2,653,005**	**16.60**	**$2,209,711**	**16.60**	**$2,223,181**

Classification and Compensation program moved to Total Rewards Line of Business in FY23

TOTAL REWARDS

- **The Classification and Compensation Program** provides job analysis and salary administration services to City departments so they can have accurate job classifications and descriptions and organizational and pay structure for recruiting and retaining a diverse, inclusive and high-performing workforce.
- **The Employee Medical Center Program** reduces health plan costs and provides quality health and wellness services to eligible employees, eligible retirees, and their eligible dependents so they can experience overall improved health.
- **The Health and Welfare Benefits Program** provides insurance and benefit-related services to employees and retirees so they can have access to comprehensive health and wellness services.
- **The Retirement Savings Program** provides retirement planning and investment education services to active and retired City employees so they can plan for their financial future beyond employment.

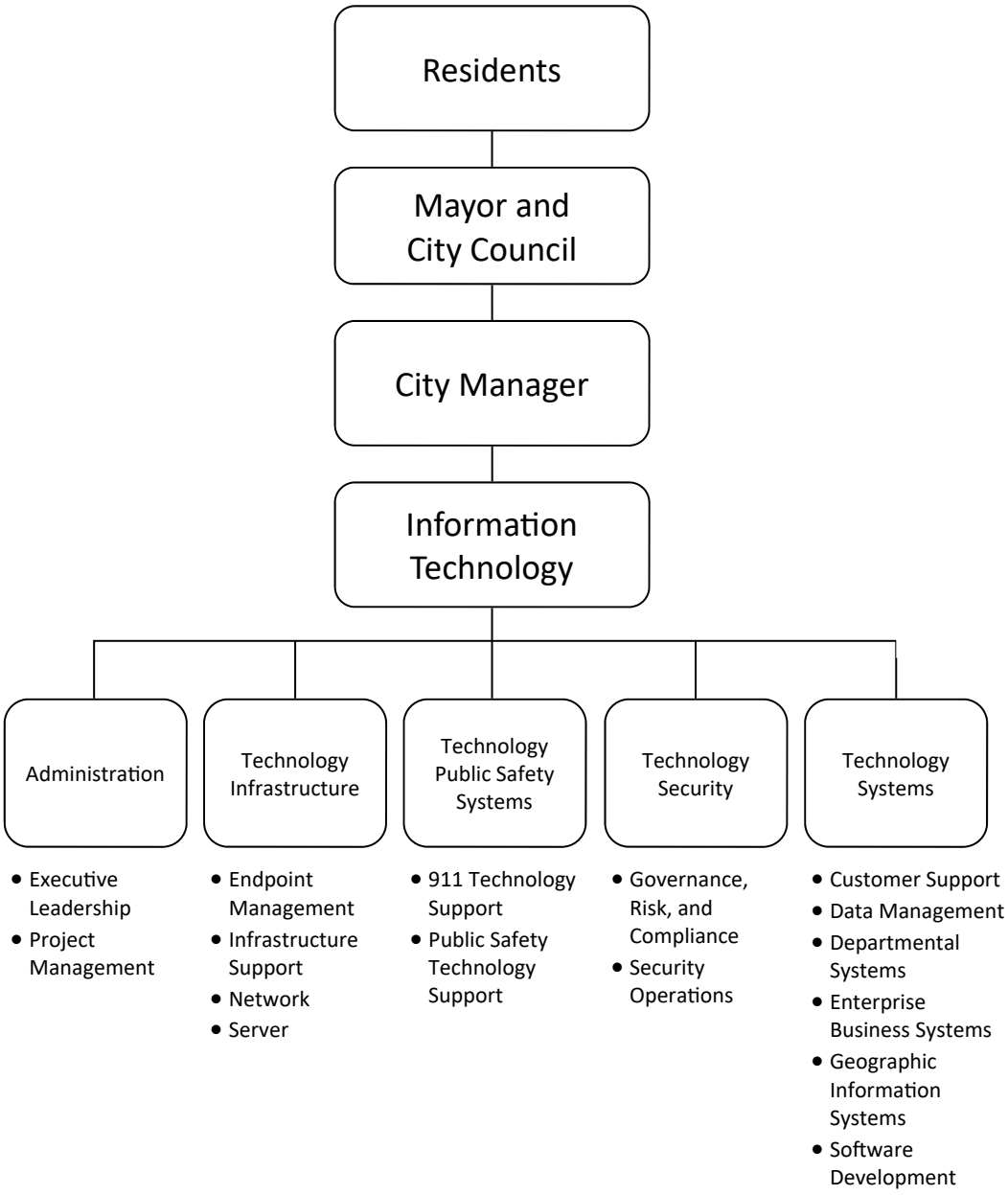
Total Rewards Positions and Budget

Program	FY25 Adopted Position	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Classification and Compensation	2.00	$210,610	2.00	$226,008	2.00	$240,981
Employee Medical Center *	0.00	0	0.00	0	0.00	0
Health and Wellness	5.90	682,088	5.90	775,896	5.90	820,380
Retirement Savings	0.05	8,846	0.05	10,934	0.05	11,459
Line of Business Total	**7.95**	**$901,545**	**7.95**	**$1,012,838**	**7.95**	**$1,072,820**

**** Cost associated with the Employee Medical Center is budgeted in Oklahoma City Municipal Facilities Authority.***

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Information Technology



Director	Budget	Positions
Dusty Borchardt	$60,898,415	130

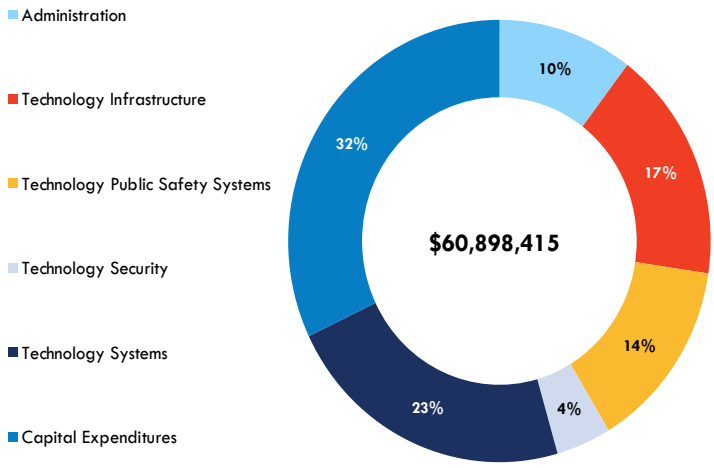
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DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the Information Technology (IT) Department is to provide business solutions and technological services to City departments so they can better serve the Oklahoma City community.

DEPARTMENT BUDGET



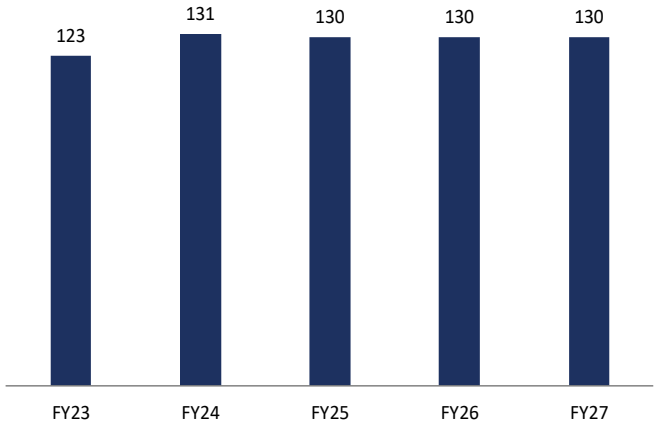
Department Facts

- The IT Department supports more than 12,000 network connections and 5,000 endpoint devices.
- The Department supports approximately 60 different applications.
- The Department completes about 35,000 work requests and 100 projects annually.

DEPARTMENT OVERVIEW

The Information Technology Department has a total FY27 budget of $60,898,415 which is an increase of 14.71%. There are 130 positions authorized in the FY27 budget.

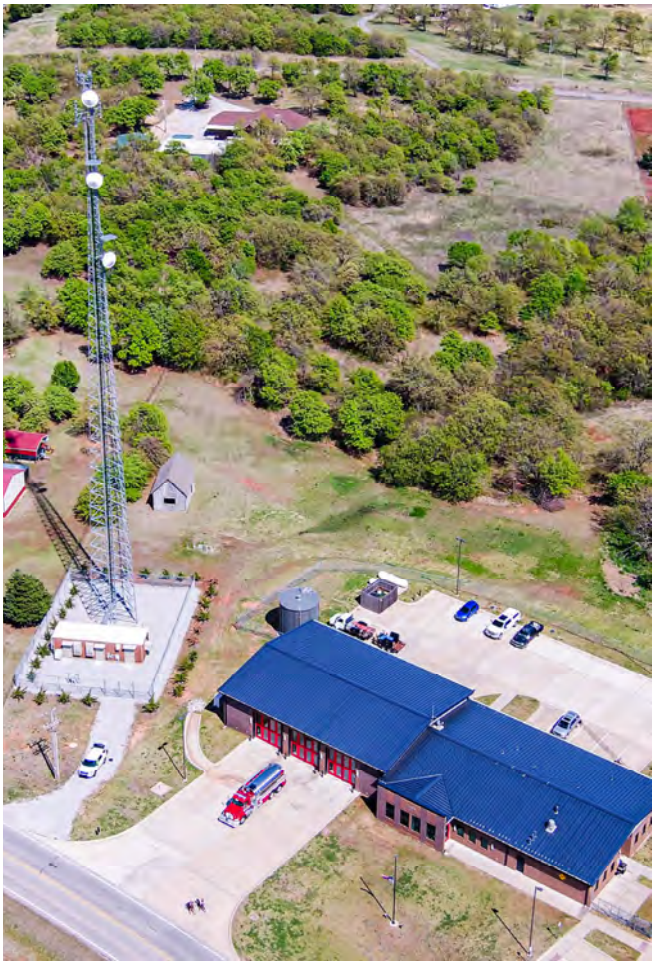
POSITIONS HISTORY



To review performance information, please see the performance data report or visit our website: https://www.okc.gov/Government/Budget-and-Finance/Performance-Data

MAJOR BUDGET CHANGES

Information Technology Department Major Budget Changes	Amount	Positions
1. Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits.	$515,649	
2. Adds funding to Emergency Management Program for IT related expenditures within the E-911 Fund.	$1,727,939	
3. Increase to annual contract renewals of software licenses and other operational increases to maintain and enhance services to other departments.	$1,288,475	
4. Adds funding to Capital Improvement Projects for the enhancement of various City IT systems.	$659,000	
5. Adds funding for data management services.	$382,715	



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$4,028,489	$4,650,718	$6,307,412	35.62%
Customer Support	958,556	1,359,950	0	-100.00%
Technology Enhancement	2,647,376	3,004,457	0	-100.00%
Technology Infrastructure	12,589,125	13,353,091	10,344,834	-22.53%
Technology Public Safety Systems	10,069,790	8,007,718	8,531,901	6.55%
Technology Security	0	0	2,559,329	N/A
Technology Systems	8,304,074	7,977,371	13,621,140	70.75%
Total Operating Expenditures	**$38,597,410**	**$38,353,305**	**$41,364,616**	**7.85%**
Non-Operating Expenditures				
Capital Expenditures	$4,889,421	$14,735,370	$19,533,799	32.56%
Total Non-Operating Expenditures	**$4,889,421**	**$14,735,370**	**$19,533,799**	**32.56%**
Department Total	**$43,486,831**	**$53,088,675**	**$60,898,415**	**14.71%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
IT Internal Service Fund - Operating	$38,597,410	$38,353,305	$39,574,616	3.18%
IT Internal Service Fund - Capital	1,728,698	6,375,469	9,769,053	53.23%
Better Streets Safer City Use Tax Fund	0	87,619	87,619	0.00%
Capital Improvement Projects Fund	372,550	1,506,125	1,324,574	-12.05%
Emergency Managemenet Fund	0	0	1,790,000	N/A
Police/Fire Cap. Equip. Sales Tax Fund	153,911	267,229	158,113	-40.83%
MAPS 3 Use Tax Fund	22,174	25,000	20,462	-18.15%
MAPS 4 Use Tax Fund	2,612,088	6,473,928	8,173,978	26.26%
Total All Funds	**$43,486,830**	**$53,088,675**	**$60,898,415**	**14.71%**

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POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	9.00	9.00	14.00	55.56%
Customer Support	6.16	7.16	0.00	-100.00%
Technology Enhancement	18.33	18.33	0.00	-100.00%
Technology Infrastructure	38.00	38.00	26.00	-31.58%
Technology Public Safety Systems	33.00	32.00	28.00	-12.50%
Technology Security	0.00	0.00	14.00	N/A
Technology Systems	25.51	25.51	48.00	88.16%
Department Total	**130.00**	**130.00**	**130.00**	**0.00%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
IT Internal Service Fund	130.00	130.00	130.00	0.00%
Department Total	**130.00**	**130.00**	**130.00**	**0.00%**

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INFORMATION TECHNOLOGY LINES OF BUSINESS

ADMINISTRATION

- **The Executive Leadership Program** provides planning, management, administrative and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

- **The Project Management Program** provides technology needs analysis and project administration services to City executives, project sponsors, and stakeholders so they can complete technology projects that meet their business goals.

Administration Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Executive Leadership	9.00	$4,028,489	9.00	$4,650,718	9.00	$5,548,107
Project Management*	0.00	0	0.00	0	5.00	759,305
Line of Business Total	**9.00**	**$4,028,489**	**9.00**	**$4,650,718**	**14.00**	**$6,307,412**

**Moved from Technology Enhancements Line of Business in FY27*



CUSTOMER SUPPORT

Customer Support Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Customer Support*	6.16	$958,556	7.16	$1,359,950	0.00	$0
Line of Business Total	**6.16**	**$958,556**	**7.16**	**$1,359,950**	**0.00**	**$0**

**Moved to Technology Systems Line of Business in FY27*

TECHNOLOGY ENHANCEMENT

Technology Enhancement Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Data Management*	6.16	$918,089	6.16	$1,100,943	0.00	$0
Project Management**	5.00	737,578	5.00	724,242	0.00	0
Software Development*	7.17	991,708	7.17	1,179,272	0.00	0
Line of Business Total	**18.33**	**$2,647,376**	**18.33**	**$3,004,457**	**0.00**	**$0**

**Moved to Technology Systems Line of Business in FY27*

***Moved to Adminstration Line of Business in FY27*

TECHNOLOGY INFRASTRUCTURE

- **The Endpoint Management Program** provides centralized management of endpoint configuration, email, and virtual collaboration services to City employees so they can have secure and reliable communications and devices.

- **The Infrastructure Support Program** provides management of technology infrastructure hardware and end-user device networking to the Information Technology programs and the users of the City's systems so they can have secure and reliable communications.

- **The Network Program** provides device connectivity to City employees and users of the City's systems so they can have secure and reliable communications.

- **The Server Program** provides enterprise-level infrastructure that is redundant and secure to City departments so they can reliably store, process, and retrieve data through City applications.

Technology Infrastructure Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Endpoint Management	4.25	$4,783,167	4.25	$4,984,060	5.25	$4,217,649
Governance, Risk, and Compliance*	6.50	885,799	6.50	1,059,703	0.00	0
Infrastructure Support	6.25	1,581,392	6.25	1,688,038	7.25	1,960,526
Network	7.25	2,707,360	7.25	2,685,205	6.25	2,497,694
Security Operations*	6.50	902,942	6.50	1,242,363	0.00	0
Server	7.25	1,728,464	7.25	1,693,722	7.25	1,668,965
Line of Business Total	**38.00**	**$12,589,125**	**38.00**	**$13,353,091**	**26.00**	**$10,344,834**

**Moved to Technology Security Line of Business in FY27*

TECHNOLOGY PUBLIC SAFETY SYSTEMS

- **The 911 Technology Support Program** provides 911 technology support and other emergency communications services to the public safety agencies of Oklahoma City so they can respond to emergencies in a timely, coordinated, and efficient manner.

- **The Public Safety Technology Support Program** provides radio, voice, and mobile computing system services and Public Safety Communication Center facility support services to City and regional users so they can reliably communicate with others.

Technology Public Safety Systems Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
911 Technology Support	0.00	$3,182,074	0.00	$1,216,184	5.50	$2,561,663
Public Safety Applications Support*	6.00	1,553,278	5.00	1,423,967	0.00	0
Public Safety Technology Support	27.00	5,334,438	27.00	5,367,567	22.50	5,970,238
Line of Business Total	**33.00**	**$10,069,790**	**32.00**	**$8,007,718**	**28.00**	**$8,531,901**

**Public Safety Applications Support dissolved; resources moved to Technology Systems Line of Business in FY27*



TECHNOLOGY SECURITY

- **The Governance, Risk, and Compliance Program** provides technology risk assessment, compliance review, and auditing services to all IT programs and other City Departments so they can conduct their business with confidentiality and integrity.

- **The Security Operations Program** provides technology threat detection and mitigation, exploit detection and remediation, and other operational cyber security services to City employees and users of City systems so they can conduct City business with assurance in the confidentiality, integrity, and availability of City of Oklahoma City technology systems.

Technology Security Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Governance, Risk, and Compliance**	0.00	$0	0.00	$0	7.50	$1,012,801
Security Operations**	0.00	0	0.00	0	6.50	1,546,528
Line of Business Total	**0.00**	**$0**	**0.00**	**$0**	**14.00**	**$2,559,329**

***Moved from Technology Infrastructure Line of Business in FY27*



TECHNOLOGY SYSTEMS

- **The Customer Support Program** provides technical support services to City employees so they can receive rapid resolution of technology incidents and the skill and knowledge to successfully utilize technology.

- **The Data Management Program** provides data storage, analysis, reporting, training, security and support to City departments so they can effectively execute business functions using City technology systems.

- **The Departmental Systems Program** provides systems analysis, implementation and support services to City departments so they can utilize technology to deliver services to their customers.

- **The Enterprise Business Systems Program** provides analysis, support, security, enhancement, and system maintenance services to financial, human resources, Inclusion and Diversity, and utility billing application users so they can effectively perform their business activities and receive accurate and timely information.

- **The Geographic Information Systems Program** provides spatial data, analysis, and technology services to City departments so they can receive the spatial information needed to make informed decisions to meet their business goals.

- **The Software Development Program** provides application integration and custom applications to departments so they can have software solutions that meet their unique business goals.

Technology Systems Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Customer Support*	0.00	$0	0.00	$0	5.16	$667,909
Data Management**	0.00	0	0.00	0	8.16	1,457,750
Departmental Systems	9.17	2,569,263	9.17	2,793,556	12.17	4,144,631
Enterprise Business Systems	11.17	4,410,230	11.17	3,785,782	11.17	4,840,429
Geographic Information Systems	5.17	1,324,581	5.17	1,398,033	5.17	1,553,536
Software Development**	0.00	0	0.00	0	6.17	956,885
Line of Business Total	**25.51**	**$8,304,074**	**25.51**	**$7,977,371**	**48.00**	**$13,621,140**

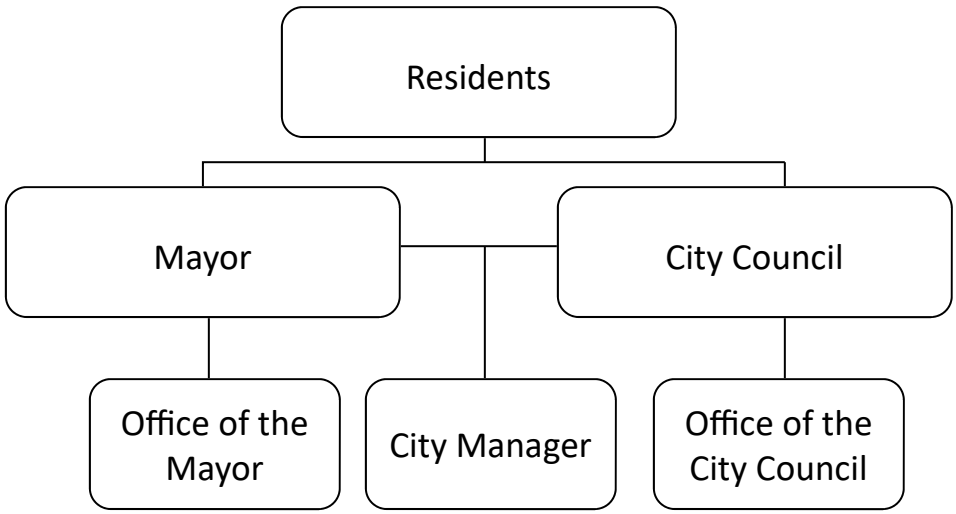
**Moved from Customer Support Line of Business in FY27*

***Moved from Technology Enhancements of Business in FY27*

The City of
OKLAHOMA CITY

Mayor and City Council

David Holt, Mayor
Bradley Carter, City Council Ward 1
James Cooper, City Council Ward 2
Katrina Avers, City Council Ward 3
Todd Stone, City Council Ward 4
Matt Hinkle, City Council Ward 5
JoBeth Hamon, City Council Ward 6
Camal Pennington, City Council Ward 7
Mark K. Stonecipher, City Council Ward 8



COUNCIL STRATEGIC PRIORITIES

City Council has established Strategic Priorities for addressing critical issues facing the City. These priorities provide guidance for the organization as the budget is developed. The following are the Council Priorities adopted by the City Council in 2017; more detail can be found beginning on page A-13.

Our priorities are grounded in the lessons of the City's history and the values of inclusiveness, mutual respect and self-reliance that are the hallmarks of our future. We will be responsive to our residents' needs as we address these priorities and continue to deliver what we promise. Our focus is to improve the quality of life for every Oklahoma City resident.



Promote safe, secure, and thriving neighborhoods



Develop a transportation system that works for all residents



Maintain Strong Financial Management



Enhance recreation opportunities and community wellness



Encourage a robust local economy



Uphold high standards for all City services



Continue to pursue social and criminal justice initiatives

MAJOR BUDGET CHANGES

Office of the Mayor and City Council Major Budget Changes	Amount	Positions
1. Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits	$10,776	



From left to right: Ward 7 Councilman Camal Pennington, Ward 5 Councilman Matt Hinkle, Ward 8 Councilman Mark Stonecipher, Ward 1 Councilman Bradley Carter, Mayor David Holt, Ward 4 Councilman Todd Stone, Ward 6 Councilwoman JoBeth Hamon, Ward 3 Councilwoman Katrina Avers, and Ward 2 Councilman James Cooper.

EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Office of the City Council	$898,503	$941,672	$981,768	4.26%
Office of the Mayor	556,554	490,962	474,392	-3.38%
Total Operating Expenditures	**$1,455,057**	**$1,432,634**	**$1,456,160**	**1.64%**
Non-Operating Expenditures				
Capital Expenditures	$0	$0	$44,500	N/A
Total Non-Operating Expenditures	**$0**	**$0**	**$44,500**	**N/A**
Department Total	**$1,455,057**	**$1,432,634**	**$1,500,660**	**4.75%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$1,455,057	$1,432,634	$1,456,160	1.64%
Capital Improvement Projects Fund	0	0	44,500	N/A
Total All Funds	**$1,455,057**	**$1,432,634**	**$1,500,660**	**4.75%**



POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Office of the City Council	4.00	4.00	4.00	0.00%
Office of the Mayor	2.60	2.60	2.60	0.00%
Department Total	**6.60**	**6.60**	**6.60**	**0.00%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	6.60	6.60	6.60	0.00%
Department Total	**6.60**	**6.60**	**6.60**	**0.00%**



MAYOR AND CITY COUNCIL LINES OF BUSINESS

OFFICE OF THE CITY COUNCIL

- **The Office of the City Council Program** provides accurate and timely information to Council for the adoption of City policies, and provides coordination, research, and administrative/constituency services to Council, and supports the development and implementation of Council priorities, and community programs that enhance the quality of life for residents.

Office of the City Council Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Office of the City Council	4.00	$898,503	4.00	$941,672	4.00	$981,768
Line of Business Total	**4.00**	**$898,503**	**4.00**	**$941,672**	**4.00**	**$981,768**

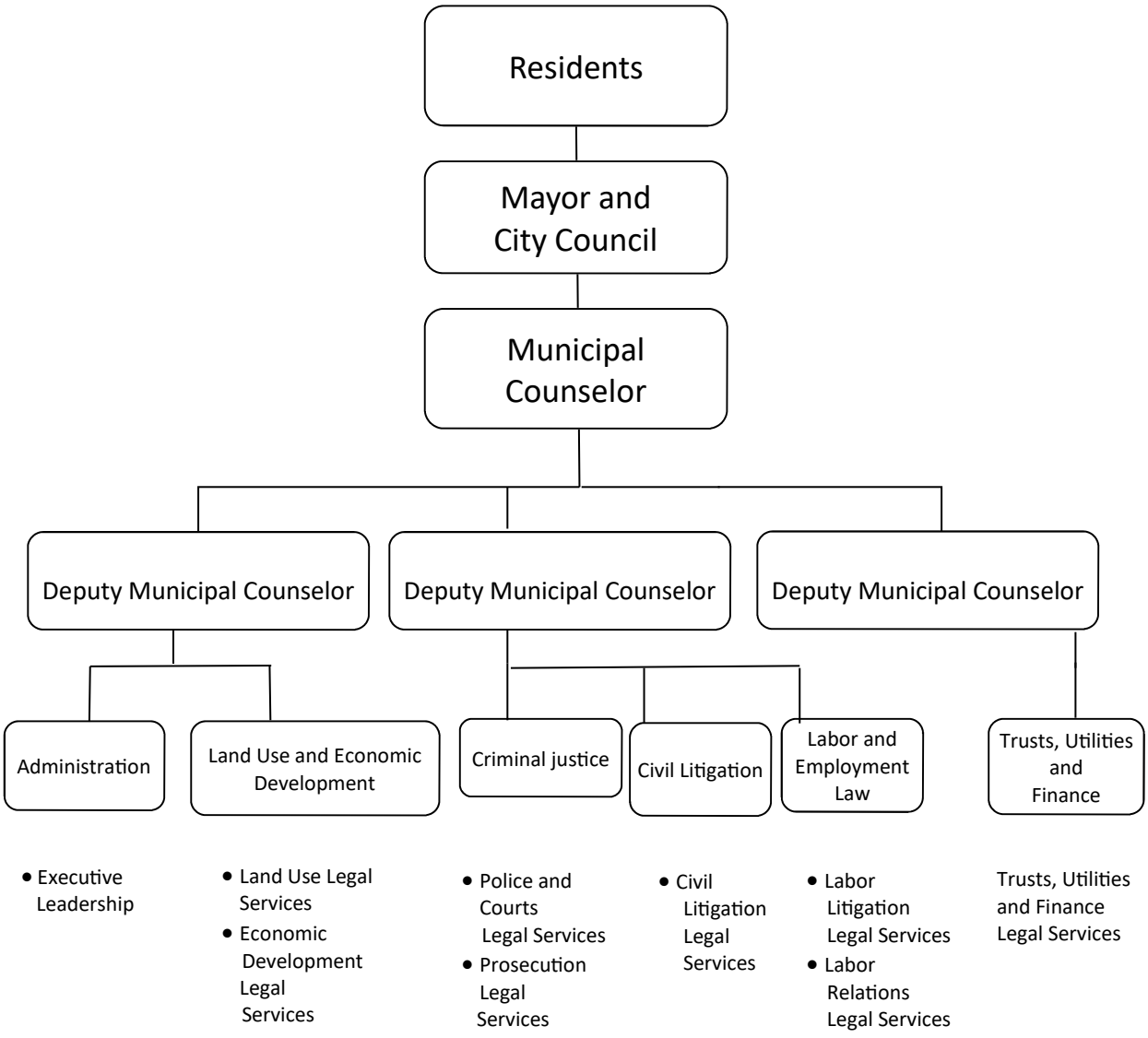
OFFICE OF THE MAYOR

- **The Office of the Mayor Program** provides information and support to the Mayor so he can sustain public support for Mayor and Council priorities, guide policymaking for the Mayor and Council, provide oversight to City services on behalf of the people of Oklahoma City, make appointments to City boards and commissions, enhance the external perception of Oklahoma City and provide outreach services to the community so they can experience a high degree of satisfaction with City services.

Office of the Mayor Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Office of the Mayor	2.60	$556,554	2.60	$490,962	2.60	$474,392
Line of Business Total	**2.60**	**$556,554**	**2.60**	**$490,962**	**2.60**	**$474,392**

Municipal Counselor



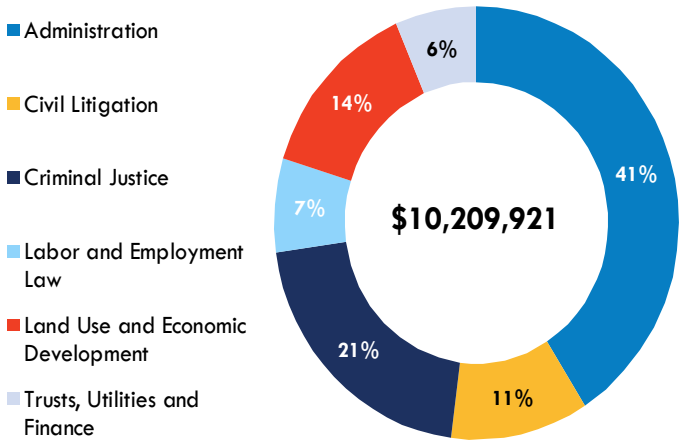
Municipal Counselor	Budget	Positions
Kenneth Jordan	$10,209,921	63

DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the Municipal Counselor's Office is to provide legal consultation, representation and document services to the City, it's public trusts, their officers, appointees, and employees so they can lawfully and effectively conduct business and implement policies.

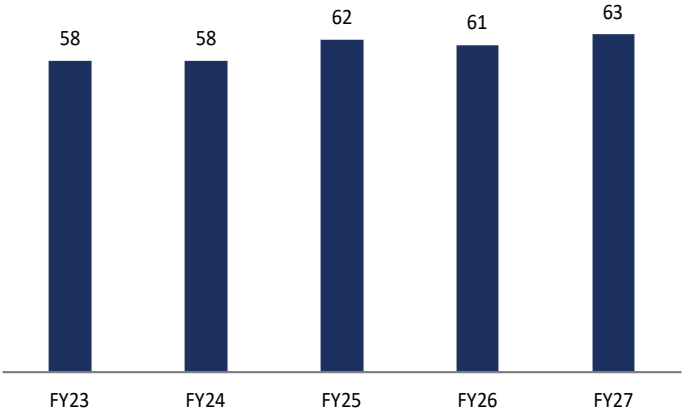
DEPARTMENT BUDGET



DEPARTMENT OVERVIEW

The Office of the Municipal Counselor has a total budget of $10,209,921. There are 63 positions authorized in the FY27 budget, which is a increase of two positions from the FY26 budget.

POSITIONS HISTORY



Department Facts

- The Municipal Counselor's Office serves as legal counsel to all departments and trusts in The City and consistently maintains positive satisfaction results.
- In addition to existing matters, in 2025, the Office of Municipal Counselor had over 235 active civil cases, 135,800 new criminal citations, 505 new expungement's and 608 new tort claims. In addition there were approximately 229 new collections opened and nearly $1,332,000 recovered. This Office also received over 6,980 open records requests through JustFOIA and an additional 15,900 open records request not tracked through Just FOIA.
- The Municipal Counselor's Office also works client-requested projects such as drafting ordinances, contracts and legal opinions.

To review additional performance information, please see the attached supplemental performance report or visit our website: www.okc.gov/Government/Budget-and-Finance/Performance-Data.

MAJOR BUDGET CHANGES

Municipal Counselor Department Major Budget Changes		Amount	Positions
1.	Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits	$362,777	
2.	Trusts, Utilities, and Financial Legal Services addition of Assistant Municipal Counselor I	$107,211	1.00
3.	Criminal Justice addition of Assistant Municipal Counselor I	$120,000	1.00
4.	Administration reduction in salaries	($308,589)	



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$4,316,517	$4,071,558	$4,091,641	0.49%
Civil Litigation	1,018,170	1,156,587	1,096,688	-5.18%
Criminal Justice	2,093,661	2,055,929	2,080,036	1.17%
Labor and Employment Law	653,707	649,302	700,477	7.88%
Land Use and Economic Development	1,336,218	1,327,620	1,366,313	2.91%
Trusts, Utilities and Finance	377,820	481,684	645,858	34.08%
Total Operating Expenditures	**$9,796,092**	**$9,742,680**	**$9,981,013**	**2.45%**
Non-Operating Expenditures				
Capital Expenditures	$81,985	$252,377	$228,908	-9.30%
Total Non-Operating Expenditures	**$81,985**	**$252,377**	**$228,908**	**-9.30%**
Department Total	**$9,878,077**	**$9,995,057**	**$10,209,921**	**2.15%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$9,789,075	$9,727,898	$9,966,231	2.45%
Capital Improvement Projects Fund	81,985	252,377	228,908	-9.30%
Court Administration & Training Fund	3,442	12,000	12,000	0.00%
Juvenile Justice Fund	3,575	2,782	2,782	0.00%
Total All Funds	**$9,878,077**	**$9,995,057**	**$10,209,921**	**2.15%**

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POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	19.64	19.54	19.54	0.00%
Civil Litigation	6.30	6.30	6.30	0.00%
Criminal Justice	17.36	15.46	16.46	6.47%
Labor and Employment Law	2.70	2.70	2.70	0.00%
Land Use and Economic Development	7.00	7.00	7.00	0.00%
Trusts, Utilities, and Finance	9.00	10.00	11.00	10.00%
Department Total	**62.00**	**61.00**	**63.00**	**3.28%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	54.80	53.80	54.80	1.86%
Airports Cash Fund	4.00	4.00	4.00	0.00%
Police Sales Tax Fund	1.20	1.20	2.20	83.33%
Water and Wastewater Funds	2.00	2.00	2.00	0.00%
Department Total	**62.00**	**61.00**	**63.00**	**3.28%**



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MUNICIPAL COUNSELOR LINES OF BUSINESS

Administration

- **The Executive Leadership Program** provides planning, management, administrative and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

Administration Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Executive Leadership	19.64	$4,316,516	19.54	$4,071,558	19.54	$4,091,641
Line of Business Total	**19.64**	**$4,316,516**	**19.54**	**$4,071,558**	**19.54**	**$4,091,641**

CIVIL LITIGATION

- **The Civil Litigation Legal Services Program** provides advice, consultation, representation and other legal services to the City, its employees, its public trusts and their officials so they can avoid or limit liability.

Civil Litigation Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Civil Litigation Legal Services	6.30	$1,018,170	6.30	$1,156,587	6.30	$1,096,688
Line of Business Total	**6.30**	**$1,018,170**	**6.30**	**$1,156,587**	**6.30**	**$1,096,688**



CRIMINAL JUSTICE

- **The Police and Courts Legal Services Program** provides consultation, representation and other legal services to the police and court administration departments so they can receive prompt, clear and direct legal guidance in order to lawfully conduct their business.

- **The Prosecution Legal Services Program** provides municipal ordinance prosecution services to the City of Oklahoma City for just and efficient resolution of criminal complaints.

Criminal Justice Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Police and Courts Legal Services	1.20	$0	1.20	$1,717	2.20	$1,717
Prosecution Legal Services	16.16	2,093,661	14.26	2,054,212	14.26	2,078,319
Line of Business Total	**17.36**	**$2,093,661**	**15.46**	**$2,055,929**	**16.46**	**$2,080,036**

LABOR AND EMPLOYMENT

- **The Labor Litigation Legal Services Program** provides consultation, representation and other legal services to City Council members and City supervisors so they can resolve disputes and reduce legal liability associated with labor management issues.

- **The Labor Relations Legal Services Program** provides general counsel, administrative representation and other legal services to City Council members and City management to increase awareness and understanding of labor issues to better plan and better manage employees in a timely and effective manner.

Labor and Employment Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Labor Litigation Legal Services	1.90	$358,879	1.40	$344,669	1.40	$371,150
Labor Relations Legal Services	0.80	294,827	1.30	304,633	1.30	329,327
Line of Business Total	**2.70**	**$653,706**	**2.70**	**$649,302**	**2.70**	**$700,477**

LAND USE AND ECONOMIC DEVELOPMENT

- **The Economic Development Legal Services Program** provides consultation, document review and drafting, representation, other legal services to the City, its officers, trusts and authorities in a timely and effective manner to help promote positive economic development.

- **The Land Use Legal Services Program** provides consultation, representation, document review, drafting and other legal services to Mayor and Council, City departments, boards, commissions and trusts to assist in the implementation and development of effective land use policies and objectives.

Land Use and Economic Development Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Economic Development Legal Services	3.00	$563,553	3.00	$574,572	3.00	$630,033
Land Use Legal Services	4.00	772,665	4.00	753,048	4.00	736,280
Line of Business Total	**7.00**	**$1,336,218**	**7.00**	**$1,327,620**	**7.00**	**$1,366,313**

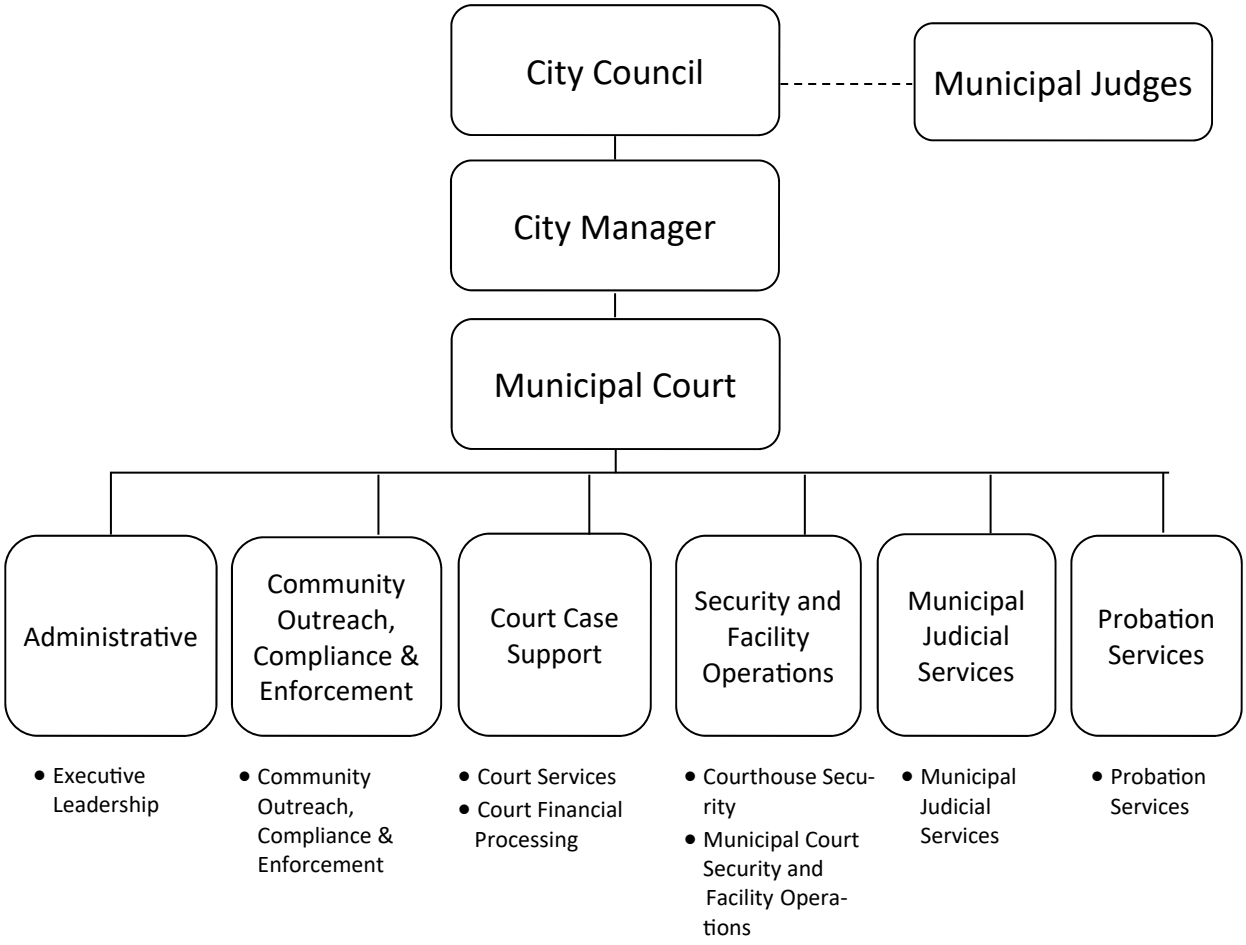
TRUSTS, UTILITIES AND FINANCE

- **The Trusts, Utilities and Finance Legal Services Program** provides consultation, representation, document review and drafting and other legal services to City Council, appointees, trustees and City management so they can make legally informed, timely decisions, implement policies and spend money legally and efficiently.

Trust, Utilities and Finance Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Trusts, Utilities and Finance Legal Services	9.00	$377,820	10.00	$481,684	11.00	$645,858
Line of Business Total	**9.00**	**$377,820**	**10.00**	**$481,684**	**11.00**	**$645,858**

Municipal Court



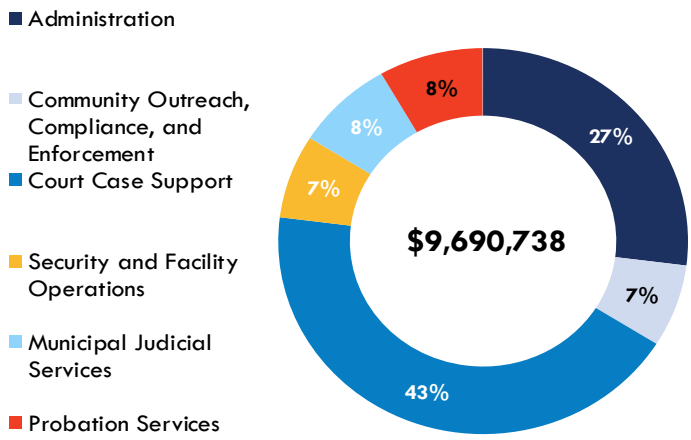
Court Administrator	Budget	Positions
Mankinta Holloway	$9,690,738	58

DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the Municipal Court is to deliver fair and impartial justice with compassion and professionalism, ensuring every individual is heard, respected, and provided with meaningful access to justice.

DEPARTMENT BUDGET



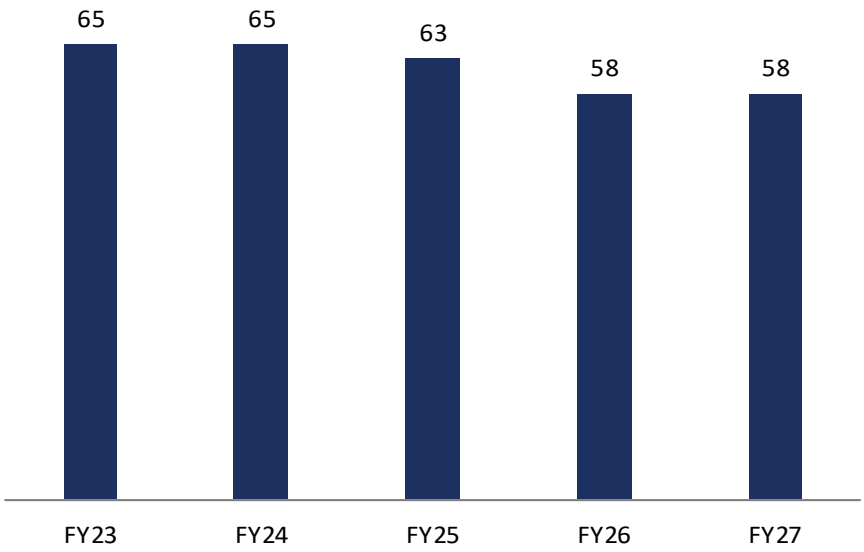
Department Facts

- Since FY20, the Penalty Reduction Program has addressed over 15,000 cases and collected over $1,822,830, allowing people to clear warrants at a reduced amount and reinstate driving privileges.
- Community Court assists people experiencing homelessness with addressing their cases, thereby removing barriers to housing and employment and since the launch in FY20, over 2,500 cases have been placed on this docket.

DEPARTMENT OVERVIEW

The Municipal Court has a total budget of $9,690,738 which is a increase of 0.15%. There are 58 positions authorized in the FY27 budget, which is the same as the FY26 budget.

POSITION HISTORY



To review additional performance information, please see the attached supplemental performance report or visit our website: www.okc.gov/Government/Budget-and-Finance/Performance-Data

MAJOR BUDGET CHANGES

Municipal Court Major Budget Changes	Amount	Positions
1. Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits	$298,855	0.00
2. Reduced Service Contracts by $81,629	($81,629)	0.00



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$2,734,390	$2,712,859	$2,618,643	-3.47%
Community Outreach, Compliance, and Enforcement	543,139	640,308	669,947	4.63%
Court Case Support	3,784,989	4,005,579	4,170,384	4.11%
Security and Facility Operations	460,336	765,705	678,485	-11.39%
Municipal Judicial Services	659,773	738,094	750,864	1.73%
Probation Services	790,711	809,643	798,603	-1.36%
Total Operating Expenditures	**$8,973,338**	**$9,672,188**	**$9,686,926**	**0.15%**
Non-Operating Expenditures				
Capital Expenditures	$0	$3,812	$3,812	0.00%
Total Non-Operating Expenditures	**$0**	**$3,812**	**$3,812**	**0.00%**
Department Total	**$8,973,338**	**$9,676,000**	**$9,690,738**	**0.15%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$7,886,332	$8,535,395	$8,617,583	0.96%
Better Streets Safer City Use Tax	-353	0	0	N/A
Capital Improvement Projects Fund	0	3,812	3,812	0.00%
Court Administration & Training	4,250	7,000	7,000	0.00%
Juvenile Justice Fund	1,083,109	1,129,793	1,062,343	-5.97%
MAPS 3 Use Tax Fund	0	0	0	N/A
Total All Funds	**$8,973,338**	**$9,676,000**	**$9,690,738**	**0.15%**



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POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	5.20	5.20	5.20	0.00%
Community Outreach, Compliance, and Enforcement	7.40	7.40	7.40	0.00%
Court Case Support	38.95	33.95	33.95	0.00%
Security and Facility Operations	0.45	0.45	0.45	0.00%
Municipal Judicial Services	4.00	4.00	4.00	0.00%
Probation Services	7.00	7.00	7.00	0.00%
Department Total	**63.00**	**58.00**	**58.00**	**0.00%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	53.20	48.70	49.70	2.05%
Juvenile Justice Fund	9.80	9.30	8.30	-10.75%
Department Total	**63.00**	**58.00**	**58.00**	**0.00%**



MUNICIPAL COURT LINES OF BUSINESS

ADMINISTRATION

- **The Executive Leadership Program** provides planning, management, administrative, and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

Administration Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Executive Leadership	5.20	$2,734,390	5.20	$2,712,859	5.20	$2,618,643
Line of Business Total	**5.20**	**$2,734,390**	**5.20**	**$2,712,859**	**5.20**	**$2,618,643**

COMMUNITY OUTREACH, COMPLIANCE, AND ENFORCEMENT

- **The Community Outreach, Compliance, and Enforcement Program** provides jail population monitoring, community outreach, case information, and service agency referrals to justice-involved individuals, community partners, and stakeholders so they can make informed decisions, leverage resources, overcome barriers, clear warrants, and resolve cases.

Community Outreach, Compliance, and Enforcement Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Community Outreach, Compliance, and Enforcement*	7.40	$543,139	7.40	$640,308	7.40	$669,947
Line of Business Total	**7.40**	**$543,139**	**7.40**	**$640,308**	**7.40**	**$669,947**

*Program was moved from Court Case Support in FY25

COURT CASE SUPPORT

- **The Court Services Program** provides scheduling, case processing, and information services to court patrons and officers of the Court, so they can be assured accurate and timely disposition of cases.
- **The Court Financial Processing Program** provides case information and financial payment processing services to court customers so they can receive an accurate disposition of their court case.

Court Case Support Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Court Case Support	23.85	$2,787,278	21.95	$2,967,088	21.95	$3,050,025
Court Financial Processing	15.10	$997,711	12.00	1,038,491	12.00	1,120,359
Line of Business Total	**38.95**	**$3,784,989**	**33.95**	**$4,005,579**	**33.95**	**$4,170,384**

*Program was moved to Community Outreach, Compliance, and Enforcement in FY25

SECURITY AND FACILITY OPERATIONS

- **The Municipal Court Security and Facility Operations Program** provides security services, facility maintenance, and safety training to court staff and individuals entering the Court facility so they can conduct business in a safe and secure environment.

Security and Facility Operations Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Courthouse Security*	0.05	$50,118	0.05	$114,452	0.05	$114,982
Municipal Court Security and Facility Operations	0.40	$410,217	0.40	$651,253	0.40	563,503
Line of Business Total	**0.45**	**$460,336**	**0.45**	**$765,705**	**0.45**	**$678,485**

*Positions were moved to Police, but Courts still has a budget and the program in this Line of Business

MUNICIPAL JUDICIAL SERVICES

- **The Municipal Judicial Services Program** provides judicial decisions and court procedure guidance to residents of Oklahoma City and court patrons so they can receive a fair and just hearing or experience in accordance with the Oklahoma City Municipal Code, State, and Federal laws.

Municipal Judicial Services Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Municipal Judicial Services	4.00	$659,773	4.00	$738,094	4.00	$750,864
Line of Business Total	**4.00**	**$659,773**	**4.00**	**$738,094**	**4.00**	**$750,864**

PROBATION SERVICES

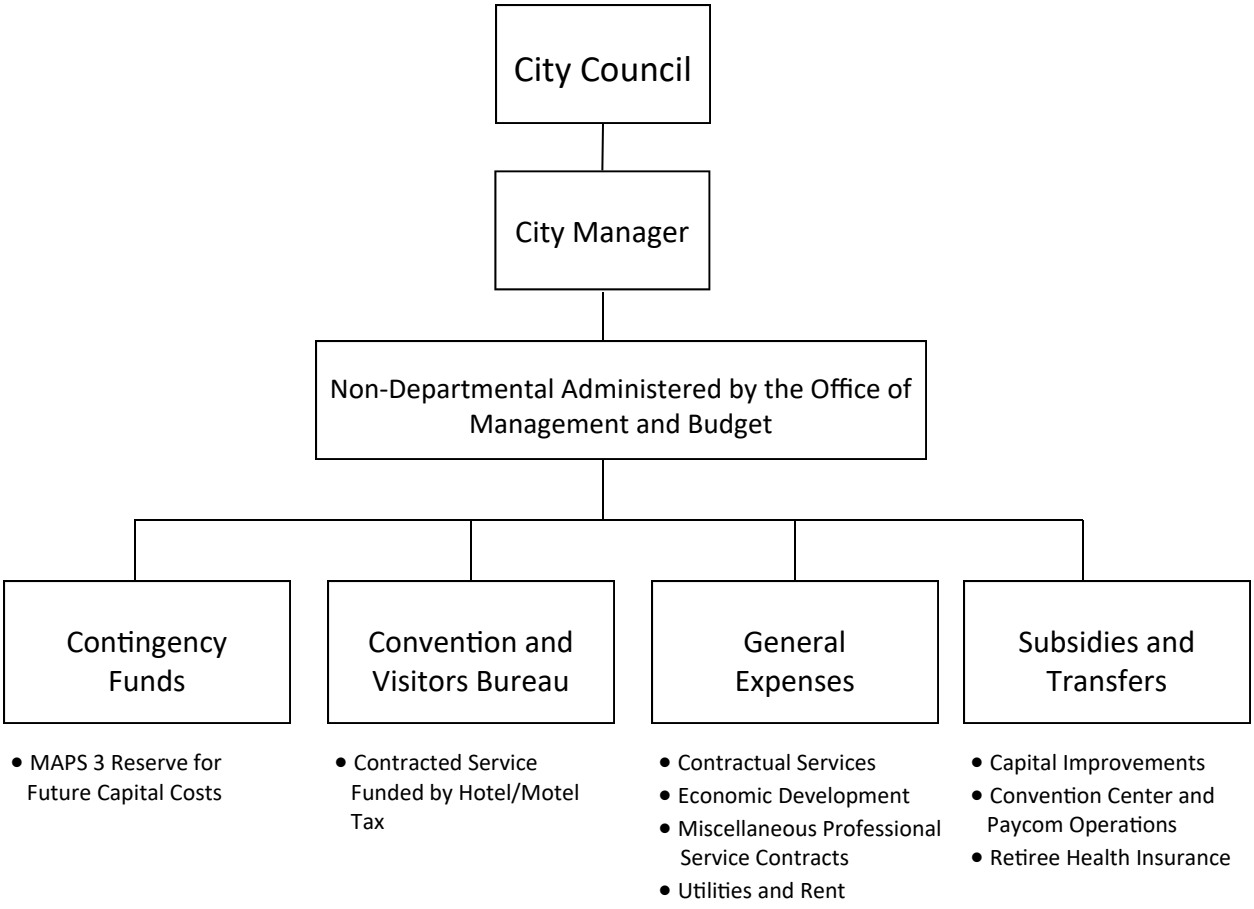
- **The Probation Services Program** provides referral and supervision services to justice-involved individuals so they can successfully complete their court ordered requirements within the established period and reduce recidivism.

Probation Services Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Probation Services	7.00	$790,711	7.00	$809,643	7.00	$798,603
Line of Business Total	**7.00**	**$790,711**	**7.00**	**$809,643**	**7.00**	**$798,603**



Non-Departmental



DEPARTMENT MISSION

THE MISSION OF NON-DEPARTMENTAL IS TO AGGREGATE CITYWIDE FUNDING NEEDS THAT ARE NOT IDENTIFIED WITH ANY ONE DEPARTMENT.

MAJOR BUDGET CHANGES

Non-Departmental's Major Budget Changes - General Fund	Amount	Positions
1. Increases IAFF retiree health based on current estimates.	$1,113,282	0
2. Increases retiree health subsidy for the Oklahoma City Public Employee Benefits Trust.	$2,531,734	0
3. Reduces Risk Chargebacks based on current estimates.	($175,022)	0
4. Increases the payment to the Oklahoma City Economic Development Trust.	$436,577	0
5. Reduces Energy Budget based on current estimates.	($291,673)	0
6. Increases salary reserve held for potential cost of living increases based on current estimates.	$3,333,471	0
7. Increases contingency for potential unforeseen expenditures.	$33,106	0

EXPENDITURES

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Better Streets Safer City Use Tax	$0	$0	$0	N/A
Capital Improvement Projects Fund	24,335	51,622,866	29,966,995	-41.95%
City and School Capital Project Use Tax	0	0	0	N/A
Debt Service Fund	131,786,705	160,892,854	159,092,698	-1.12%
General Fund - Operating	68,040,118	86,684,829	92,784,579	7.04%
General Fund - Non-Operating	119,981,905	147,970,025	151,759,825	2.56%
Grant Management Fund	51,179,826	42,000,000	21,000,000	-50.00%
Hotel/Motel Tax Spec Revenue Fund	29,227,398	36,727,220	52,147,077	41.98%
MAPS 3 Use Tax	0	0	0	N/A
MAPS 4 Use Tax	0	4,150,000	9,650,000	132.53%
MAPS Operations Fund	0	1,921,920	1,478,388	-23.08%
Medical Service Program	5,804,992	7,445,242	12,120,777	62.80%
OKC Improv & Spec Svcs Assess Dist	4,068,110	9,221,633	10,354,900	12.29%
Police and Fire Capital Equipment Sales Tax Fund	0	0	0	N/A
Special Assessment Districts	8,841	1,947,000	1,947,000	0.00%
Special Purpose Fund	0	6,268,511	19,532,158	211.59%
Department Total	**$410,122,230**	**$556,852,100**	**$561,834,397**	**0.89%**

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RESPONSIBILITIES

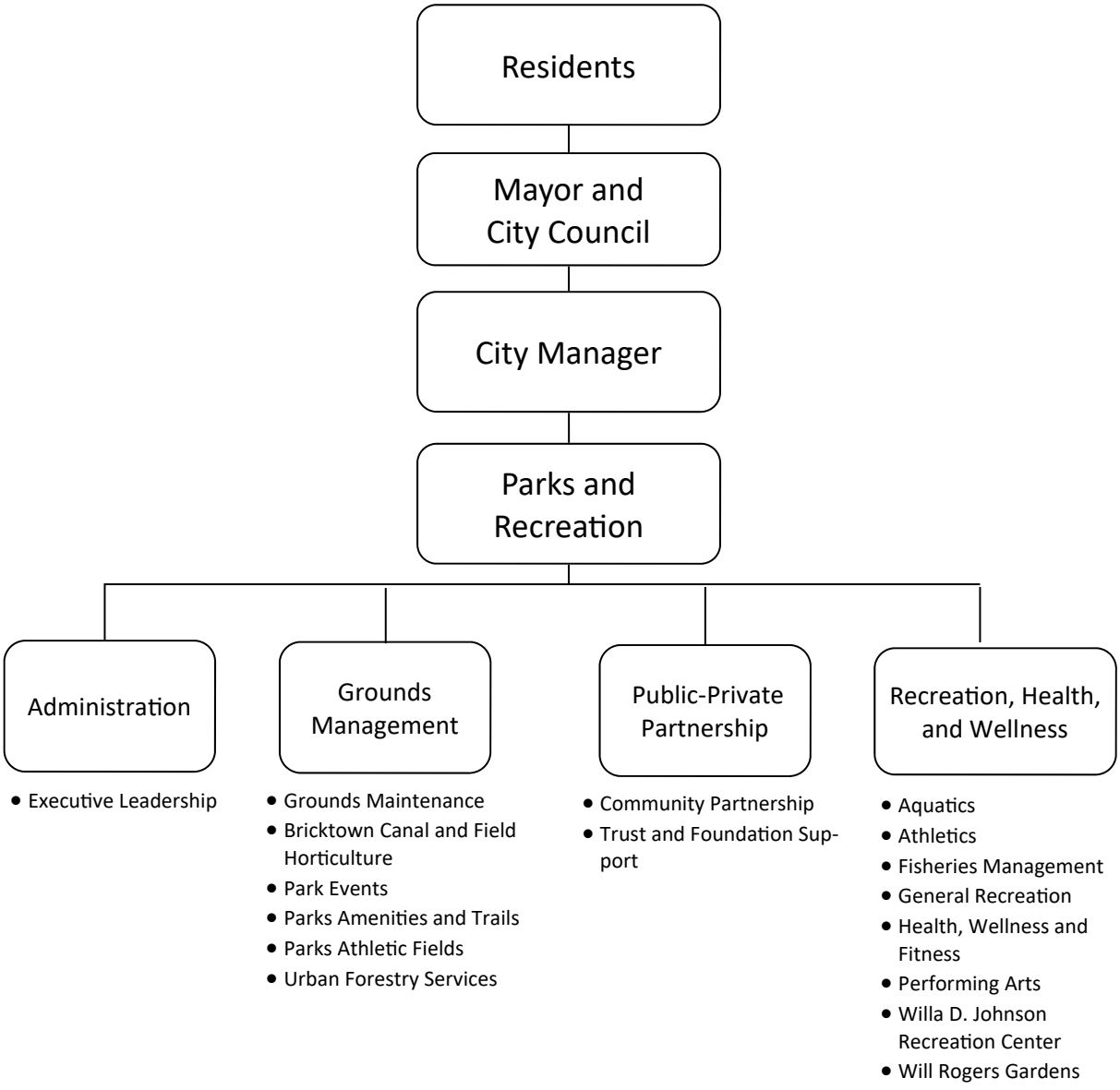
SUMMARY OF DEPARTMENTAL RESPONSIBILITIES

Non-Departmental is a budgeting mechanism for identifying and funding programs that are City-wide in nature. Non-Departmental also funds miscellaneous projects that reflect Council Policy. Included under this mechanism are such expenses as:

- Utilities
- Economic Development Resources
- Contingency Reserves
- Retiree Health Subsidy

No direct services are provided to residents and no staff positions are assigned to this department.

Parks and Recreation



Director	Budget	Positions
Melinda McMillan-Miller	$60,562,777	182

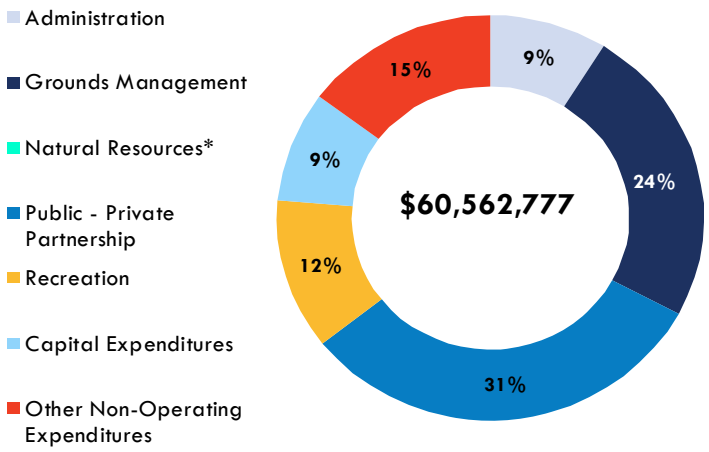
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DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of OKC Parks is to provide cultural, social and recreational experiences to our community so they can have the opportunity to cultivate wellness and enjoy a healthy lifestyle.

DEPARTMENT BUDGET



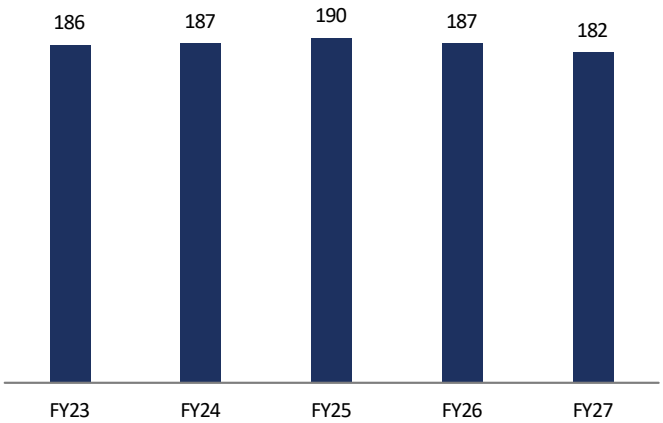
Department Facts

- The Parks Department manages 110 Playgrounds.
- OKC Parks stocked 240,000 fish in City managed lakes in FY25.
- In FY25, OKC Parks supported 9,343 youth course golf rounds.
- In 2025 there were 964 players in the 405 Futbol Club.
- In FY25, 1,465 participants were enrolled in OKC Parks Adaptive programs.

DEPARTMENT OVERVIEW

The Parks and Recreation Department has a total budget of $60,562,777, which is a decrease of 5.29%. There are 182 positions authorized in the FY27 budget which, is a reduction of five positions from FY26. The pie chart above provides a breakdown of the FY27 budget by line of business. Also included below is a graph showing the number of authorized positions over the last five years.

POSITION HISTORY



To review additional performance information, please see the attached supplemental performance report or visit our website: www.okc.gov/Government/Budget-and-Finance/Performance-Data.

MAJOR BUDGET CHANGES

Parks and Recreation Department's Major Budget Changes		Amount	Positions
1.	Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits.	$969,177	0.00
2.	Deletes one vacant Natural Resources Manager, one vacant Administrative Support Technician, two vacant Recreation Program Coordinators, one Administrative Coordinator, and one vacant Hazard Abatement Technician position to realign resources from Natural Resources to Recreation and Grounds Management.	($567,662)	(6.00)
3.	Increases funding to support Parks Amenities & Trails and Parks Athletic Fields Program improvements.	$181,500	0.00
4.	Add one Golf Public Information and Marketing Coordinator II position to support the Golf Trust Marketing Program.	$101,973	1.00
5.	Increases Chargebacks for Risk Management and IT.	$198,679	0.00



Dewey Park Opening

EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$6,162,749	$4,783,091	$5,386,691	12.62%
Grounds Management	10,640,350	12,172,783	14,524,977	19.32%
Natural Resources*	3,736,591	3,811,302	0	N/A
Public - Private Partnership	18,399,010	18,827,159	19,067,268	1.28%
Recreation	6,235,957	5,982,002	7,274,625	21.61%
Total Operating Expenditures	**$45,174,657**	**$45,576,337**	**$46,253,561**	**1.49%**
Non-Operating Expenditures				
Capital Expenditures	$5,281,200	$9,312,144	$5,333,489	-42.73%
Other Non-Operating Expenditures	1,273,729	9,058,383	8,975,727	-0.91%
Total Non-Operating Expenditures	**$6,554,929**	**$18,370,527**	**$14,309,216**	-22.11%
Department Total	**$51,729,586**	**$63,946,864**	**$60,562,777**	**-5.29%**

Natural Resources Line of Business reallocated to Grounds Management and Recreation in FY27.

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$45,174,657	$45,576,337	$46,253,561	1.49%
Capital Improvement Projects Fund	5,281,200	9,312,144	5,333,489	-42.73%
Grants Management Fund	4,281	0	0	N/A
MAPS Operations Fund	445,402	1,734,654	1,393,207	-19.68%
Special Purpose Fund	824,045	7,323,729	7,582,520	3.53%
Total All Funds	**$51,729,586**	**$63,946,864**	**$60,562,777**	**-5.29%**

POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	20.00	19.00	21.00	10.53%
Grounds Management	104.00	103.00	122.00	18.45%
Natural Resources*	34.00	34.00	0.00	N/A
Public - Private Partnership	0.00	0.00	0.00	N/A
Recreation, Health and Wellness	32.00	31.00	39.00	25.81%
Department Total	**190.00**	**187.00**	**182.00**	**-2.67%**

Natural Resources Line of Business reallocated to Grounds Management and Recreation in FY27.

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	190.00	187.00	182.00	-2.67%
Department Total	**190.00**	**187.00**	**182.00**	**-2.67%**



Grounds Management Team snow removal

PARKS AND RECREATION LINES OF BUSINESS

ADMINISTRATION

- **The Executive Leadership Program** provides planning, management, administrative, and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

Administration Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Executive Leadership	20.00	$6,162,749	19.00	$4,783,091	21.00	$5,386,691
Line of Business Total	**20.00**	**$6,162,749**	**19.00**	**$4,783,091**	**21.00**	**$5,386,691**



Wreath making class at Will Rogers Gardens

GROUNDS MANAGEMENT

- **The Grounds Maintenance Program** provides turf management and amenity maintenance services across City parks, medians, public property, and rights-of-way. Through these efforts, community members can enjoy clean, safe, and well-maintained recreational areas and visually appealing streetscapes.

- **The Bricktown Canal and Field Horticulture Program** maintains and enhances landscaping in public areas including parks, medians, and City street rights-of-way. This work ensures that the public can enjoy attractive and well-maintained landscapes throughout the city.

- **The Park Events Program** plans for and facilitates the use of public parks and facilities for both public and private events. By encouraging partnerships that benefit the park system and the broader community, the program ensures that event attendees experience safe, high-quality cultural and recreational activities.

- **The Parks Amenities and Trails Program** provides well-maintained multi-use trails, recreational areas, and improved park amenities for the public. This commitment allows residents and visitors to enjoy safe and reliable park features and multi-use trails for recreation and leisure.

- **The Parks Athletic Fields Program** provides recreational and tournament-level athletic fields that are consistently well-maintained. Participants and spectators benefit from positive sporting experiences in these high-quality venues.

- **The Traffic Hazard Abatement Program** abates nuisances and traffic hazards caused by vegetation along City streets so the public can travel safely throughout Oklahoma City. ***This program was removed in FY27.***

- **The Urban Forestry Services Program** manages and maintains a healthy, diverse tree population in parks and public areas. The community enjoys the environmental and beautification benefits that these trees provide, enhancing the quality and appearance of shared spaces.

Grounds Management Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Grounds Maintenance	83.21	$8,657,424	83.21	$9,981,828	60.20	$7,942,931
Bricktown Canal and Field Horticulture**	0.00	0	0.00	0	22.65	2,341,572
Park Events	3.94	344,964	2.94	303,477	2.15	243,643
Parks Amenities and Trails*	8.25	812,889	8.25	678,576	17.33	1,703,749
Parks Athletic Fields*	0.00	0	0.00	263,271	12.33	1,433,556
Traffic Hazard Abatement***	1.61	132,813	1.61	155,723	0.00	0
Urban Forestry Services	6.99	692,259	6.99	789,908	7.34	859,526
Line of Business Total	**104.00**	**$10,640,350**	**103.00**	**$12,172,783**	**122.00**	**$14,524,977**

In FY26, Parks Athletic Fields Program was split from the Parks Amenities and Trails Program

****Programs were reallocated from Natural Resources to the Grounds Management Line of Business in FY27***

*****Traffic Hazard Abatement Program removed in FY27***

NATURAL RESOURCES

The Natural Resources Line of Business was reallocated between Grounds Management and Recreation lines of business in FY27.

- **The Bricktown Canal and Field Horticulture Program** provides maintenance and enhancements of landscaping in public areas, parks, medians, and City street rights-of-way so the public can enjoy attractive, well-maintained landscapes. ***This program was moved to Grounds Management in FY27.***
- **The Fisheries Management Program** manages and provides recreational sport fishing opportunities and education to anglers so they can fish for well-stocked and healthy fish populations within Oklahoma City. ***This program was moved to Recreation in FY27.***
- **The Martin Park Nature Center Program** provides a variety of nature experiences, environmental education programs and recreational opportunities to the Public so they can enjoy a well-maintained and accessible nature park within Oklahoma City. ***This program was moved to Recreation in FY27.***
- **The Will Rogers Gardens Program** provides a well-maintained and managed horticulture education center and private event rental facility to the Public so they can experience decorative landscapes, specialty gardens, conservatory, arboretum and attend educational programs for an enhanced quality of life. ***This program was moved to Recreation in FY27.***

Natural Resources Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Bricktown Canal and Field Horticulture**	22.50	$2,187,734	22.50	$2,263,990	0.00	$0
Fisheries Management*	1.50	254,046	1.50	227,212	0.00	0
Martin Park Nature Center*	2.50	419,759	2.50	364,340	0.00	0
Myriad Botanical Gardens Support*	0.00	242	0.00	0	0.00	0
Will Rogers Gardens*	7.50	874,809	7.50	955,760	0.00	0
Line of Business Total	**34.00**	**$3,736,591**	**34.00**	**$3,811,302**	**0.00**	**$0**

Programs were reallocated to the Recreation Line of Business in FY27.

****Programs were reallocated to the Grounds Management Line of Business in FY27.***



Guided Nature Hike at Martin Park Nature Center

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PUBLIC-PRIVATE PARTNERSHIP

- **The Community Partnership Program** facilitates public-private partnerships that leverage the expertise, skills, and resources of volunteers, civic foundations, neighborhood groups, school districts, universities, and businesses who wish to contribute to the quality and improvement of the public park system so the community can enjoy an enhanced quality of life.

- **The Trust and Foundation Support Program** provides support and maintenance oversight of the City-owned facilities and parks managed by various foundations and trusts so the public can enjoy the use of intensely programmed, safe, and well-maintained parks and facilities.

Public-Private Partnership Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Community Partnership	0.00	$59,105	0.00	$88,930	0.00	$88,930
Trust and Foundation Support	0.00	18,339,905	0.00	18,738,229	0.00	18,978,338
Line of Business Total	**0.00**	**$18,399,010**	**0.00**	**$18,827,159**	**0.00**	**$19,067,268**



Wildlife class at Martin Park Nature Center

RECREATION, HEALTH, AND WELLNESS

- **The Aquatics Program** provides community recreational and wellness activities through various aquatic and health-focused programs, encouraging residents to pursue healthier lifestyles.
- **The Athletics Program** provides structured athletic leagues, tournaments, and events for the community. These initiatives allow participants to engage with others, enhance their athletic abilities, and contribute positively to their overall well-being.
- **The Fisheries Management Program** manages recreational sport fishing, offering educational resources and stocked locations so anglers can enjoy healthy fish populations in Oklahoma City.
- **The General Recreation Program** provides diverse recreational, cultural, artistic, and educational services so residents can participate in activities that suit their interests.
- **The Health, Wellness and Fitness Program** promotes healthy lifestyles within the community. By offering a variety of fitness classes, wellness initiatives, and educational resources, this program encourages residents to improve their physical and mental well-being. Its services help individuals of all ages stay active, make informed health choices, and enjoy a supportive environment dedicated to personal growth and wellness.
- **The Martin Park Nature Center Program** provides organized opportunities for nature exploration, environmental learning, and recreation. By maintaining a welcoming and well-cared-for park, it encourages people in Oklahoma City to connect with and learn about local ecosystems and the natural world.
- **The Performing Arts Program** provides youth and adults with opportunities to develop their artistic talents through dance, theater, and music classes in styles like ballet, jazz, hip-hop, acting, and various instruments. Participants can also perform at events throughout the year, gaining stage experience and building community in Oklahoma City.
- **The Willa D. Johnson Recreation Center Program** provides an extensive selection of programs. Athletic options include basketball and yoga, while aquatic events encompass swimming instruction and water aerobics. Community offerings range from culinary workshops to community history initiatives. Additionally, the Center serves as a venue for community gatherings and is recognized as a premier facility within the city.
- **The Will Rogers Gardens Program** manages a horticulture education center and offers event rental services. Guests have access to the gardens, conservatory, and arboretum, and may take part in programs designed to support wellness and foster a deeper appreciation for gardening and nature.

Recreation, Health, and Wellness Positions and Budget

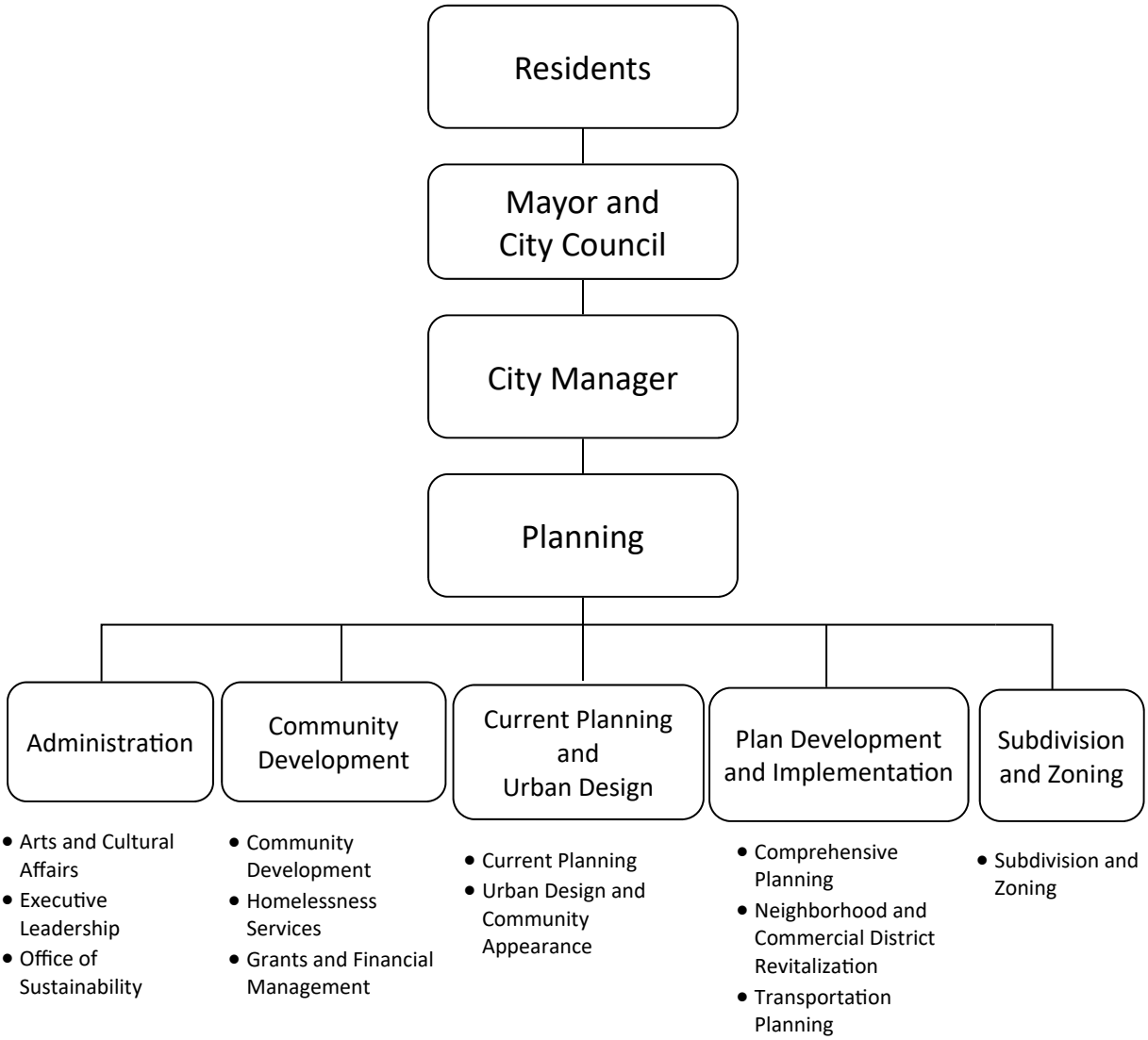
	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Aquatics*	4.50	$1,366,456	4.50	$1,255,894	3.50	$1,195,864
Athletics	7.00	842,756	6.00	992,625	5.00	940,648
Fisheries Management**	0.00	0	0.00	0	2.00	226,995
General Recreation	20.50	4,026,745	20.50	3,733,483	11.50	2,949,255
Health, Wellness and Fitness*	0.00	0	0.00	0	1.00	74,849
Martin Park Nature Center**	0.00	0	0.00	0	2.00	310,974
Performing Arts**	0.00	0	0.00	0	2.00	189,272
Willa D. Johnson Recreation Center**	0.00	0	0.00	0	3.00	293,150
Will Rogers Gardens**	0.00	0	0.00	0	9.00	1,093,618
Line of Business Total	**32.00**	**$6,235,957**	**31.00**	**$5,982,002**	**39.00**	**$7,274,625**

Aquatics and Health, Wellness and Fitness programs were reorganized in FY27

****Programs were reallocated from Natural Resources to the Recreation Line of Business in FY27***

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Planning



Director	Budget	Positions
Geoffrey Butler	$79,955,070	63

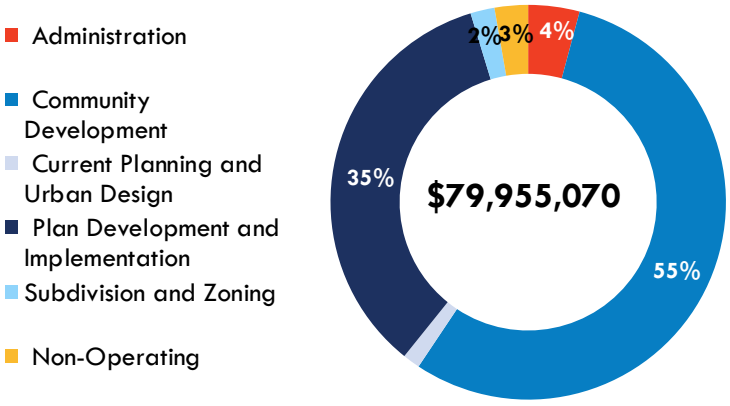
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DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the Planning Department is to guide the city's growth and development so that current and future Oklahoma City residents and businesses can thrive in a vibrant and sustainable city.

DEPARTMENT BUDGET



DEPARTMENT OVERVIEW

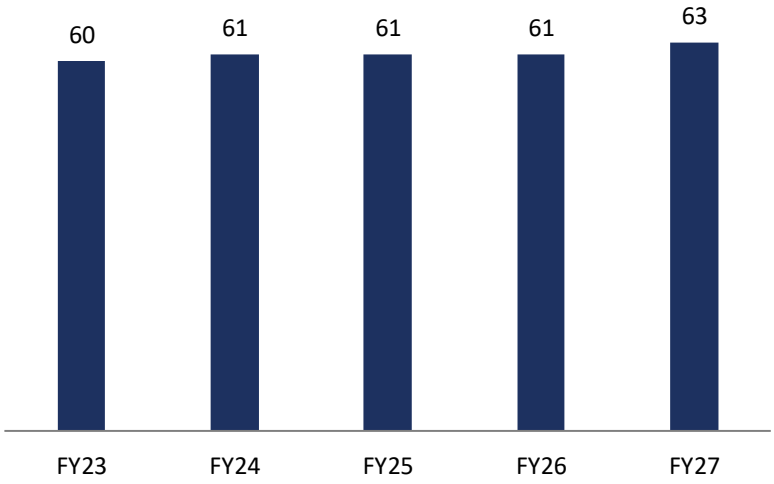
The Planning Department has a total budget of $79,955,070 which is an increase of 53%. There are 63 positions authorized in the FY27 budget.

Department Facts

The Planning Department staffs 7 committees and commissions:

- Arts Commission
- Board of Adjustment
- Citizens Committee for Community Development
- Downtown Design Commission
- Historic Preservation Commission
- Planning Commission
- Urban Design Commission

POSITION HISTORY



To review performance information, please see the attached supplemental performance report or visit our website: www.okc.gov/Government/Budget-and-Finance/Performance-Data

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MAJOR BUDGET CHANGES

Planning Department's Major Budget Changes		Amount	Positions
1.	Changes in personnel-related costs such as salaries, merit, retirement, health insurance, and other benefits.	$441,480	
2.	Adds one Senior Planner and one Principal Planner to the Affordable Housing Program within the Planning Department.	$272,463	2.00
3.	Adds funding to the Planning Department to support Planner positions through G.O. Bond revenue received.	$186,680	
4.	Adds one Zoning Compliance Officer to the Urban Design & Community Appearance Program within the Planning Department.	$108,935	1.00
5.	Adds funding for part-time and temporary wages, professional services, and employee training within the Planning Department.	$50,367	
6.	Reduces the Planning Department budget by allocating a portion of a Senior Planner's salary to a grant received.	($35,052)	(0.24)
7.	Reduces the Planning Department budget by allocating a portion of three Planners' salaries to a grant received.	($114,111)	(0.85)



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$2,254,530	$2,288,465	$2,448,558	7.00%
Housing and Community Development	1,415,117	896,276	946,871	5.65%
Current Planning and Urban Design	1,090,101	994,401	1,145,515	15.20%
Plan Development and Implementation	1,784,476	1,560,858	1,565,524	0.30%
Subdivision and Zoning	1,172,908	1,446,556	1,580,718	9.27%
Total Operating Expenditures	**$7,717,132**	**$7,186,556**	**$7,687,186**	**6.97%**
Non-Operating Grants Expenditures				
Administration	$177,032	$1,022,421	$910,843	-10.91%
Community Development	22,306,025	40,089,058	43,144,016	7.62%
Plan Development and Implementation	37,405	375,405	26,029,410	6833.69%
Total Grant Expenditures	**$22,520,462**	**$41,486,884**	**$70,084,269**	**68.93%**
Non-Operating Special Purpose Expenditures				
Arts & Cultural Affairs	$0	$425,387	$328,482	-22.78%
Community Development	130,981	410,903	576,078	40.20%
Mayor's Round Table	0	6,680	6,757	1.15%
Other	1,757,538	2,845,378	1,272,298	-55.29%
Total Special Purpose Expenditures	**$1,888,519**	**$3,688,348**	**$2,183,615**	**-40.80%**
Department Total	**$32,126,113**	**$52,361,788**	**$79,955,070**	**52.70%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$7,717,132	$7,186,556	$7,687,186	6.97%
Capital Improvement Projects Fund	1,133,956	2,835,378	1,242,298	-56.19%
Grants Management Fund	23,144,044	41,486,884	70,084,269	68.93%
Special Purpose Fund	130,981	852,970	941,317	10.36%
Total All Funds	**$32,126,113**	**$52,361,788**	**$79,955,070**	**52.70%**

POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	9.70	8.70	8.70	0.00%
Community Development	22.55	24.55	26.64	8.51%
Current Planning and Urban Design	8.50	7.50	8.26	10.13%
Plan Development and Implementation	11.25	9.25	8.40	-9.19%
Subdivision and Zoning	9.00	11.00	11.00	0.00%
Department Total	**61.00**	**61.00**	**63.00**	**3.28%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	43.55	37.50	39.41	5.09%
Grants Management Fund	17.45	23.50	23.59	0.38%
Department Total	**61.00**	**61.00**	**63.00**	**3.28%**



PLANNING LINES OF BUSINESS

ADMINISTRATION

- **The Arts and Cultural Affairs Program** expands and improves the quality of the community's arts and cultural opportunities so the community can experience social, physical, educational, and economic enrichment.

- **The Executive Leadership Program** provides planning, management, administrative and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

- **The Office of Sustainability** provides planning and outreach services to City departments and Oklahoma City residents, businesses and visitors so they can integrate sustainability into decision making for improved economic, environmental, and social health.

Administration Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Arts & Cultural Affairs	2.50	$277,514	2.50	$705,959	2.50	$630,516
Executive Leadership	5.20	3,493,220	4.20	1,761,654	4.20	1,864,275
Office of Sustainability	2.00	418,365	2.00	1,268,205	2.00	1,191,139
Line of Business Total	**9.70**	**$4,189,099**	**8.70**	**$3,735,818**	**8.70**	**$3,685,930**



COMMUNITY DEVELOPMENT

- **The Housing and Community Development Program** provides needed resources principally for low– and moderate-income persons so they can have decent housing, a suitable living environment, and expanded economic opportunities.

- **The Grant and Financial Management Program** provides program and fiscal administration services to the City, granting organizations, and funding recipients so they can receive and/or disburse grant and loan funds in compliance with relevant rules and regulations.

- **The Homelessness Services Program** provides stable housing and supportive services to people who are homeless or those at risk of homelessness so they can increase their income and obtain or remain in permanent housing.

Community Development Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Community Development	18.55	$11,027,739	23.50	$30,142,170	25.59	$33,646,514
Grant & Financial Management	0.00	0	0.00	455	0.00	1,953
Homelessness Services	4.00	12,824,384	1.05	11,260,747	1.05	11,027,208
Line of Business Total	**22.55**	**$23,852,123**	**24.55**	**$41,403,372**	**26.64**	**$44,675,675**

CURRENT PLANNING AND URBAN DESIGN

- **The Current Planning Program** implements the Comprehensive Plan by evaluating development proposals for conformance with the comprehensive plan, and recommending policies and regulations to decision makers and the community so they can make informed decisions regarding growth and development.

- **The Urban Design and Community Appearance Program** provides design ordinance implementation, evaluation, and advice services, and historic preservation services to residents, property owners, developers, and other City departments so everyone can experience a vibrant, attractive community through quality redevelopment and revitalization.

Current Planning and Urban Design Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Current Planning	1.30	$156,763	0.30	$65,336	0.30	$69,657
Urban Design & Comm App	7.20	933,338	7.20	929,065	7.96	1,075,858
Line of Business Total	**8.50**	**$1,090,101**	**7.50**	**$994,401**	**8.26**	**$1,145,515**

PLAN DEVELOPMENT AND IMPLEMENTATION

- **The Comprehensive Planning Program** provides plans, studies, analyses and recommendations to policy makers, the development sector, partner organizations, and the community so they can implement the Comprehensive Plan.

- **The Neighborhood and Commercial District Revitalization Program** provides revitalization support services to residents, community stakeholders, business owners and property owners so they can create and maintain successful, unique, and vibrant neighborhoods and urban places.

- **The Transportation Planning Program** provides transportation plans, studies, and recommendations to the public, policy makers, other City Departments, the development sector, and partner organizations so they can build a city that is multi-modal, connected, safe and accessible for everyone.

Plan Development and Implementation Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Comprehensive Planning	3.00	$414,036	3.00	$3,199,789	3.00	$2,620,423
Neighborhood and Commercial District Revitalization	5.25	1,043,892	3.25	1,222,699	3.25	25,933,034
Transportation Planning	3.00	363,952	3.00	359,153	2.15	313,775
Line of Business Total	**11.25**	**$1,821,880**	**9.25**	**$4,781,641**	**8.40**	**$28,867,232**





SUBDIVISION AND ZONING

- **The Subdivision and Zoning Program** processes development applications and provides consultation to developers, applicants, and residents so they can receive timely zoning and subdivision approvals and information.

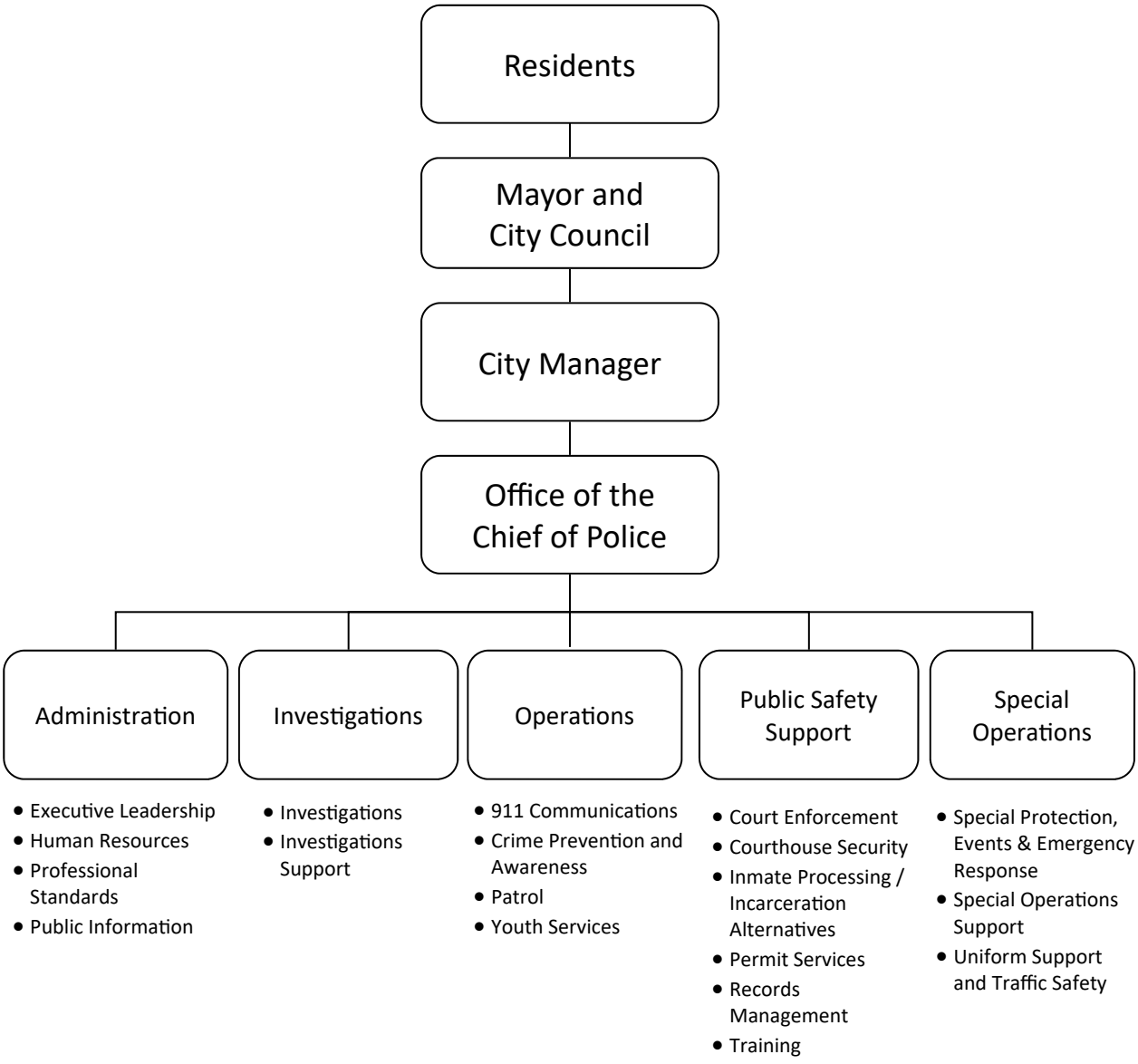
Subdivision and Zoning Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Subdivision and Zoning	9.00	$1,172,908	11.00	$1,446,556	11.00	$1,580,718
Line of Business Total	**9.00**	**$1,172,908**	**11.00**	**$1,446,556**	**11.00**	**$1,580,718**




SEAL OF THE CITY OF
OKLAHOMA CITY
The City of
OKLAHOMA CITY

Police



Police Chief	Budget	Positions
Ron Bacy	$299,043,367	1,577

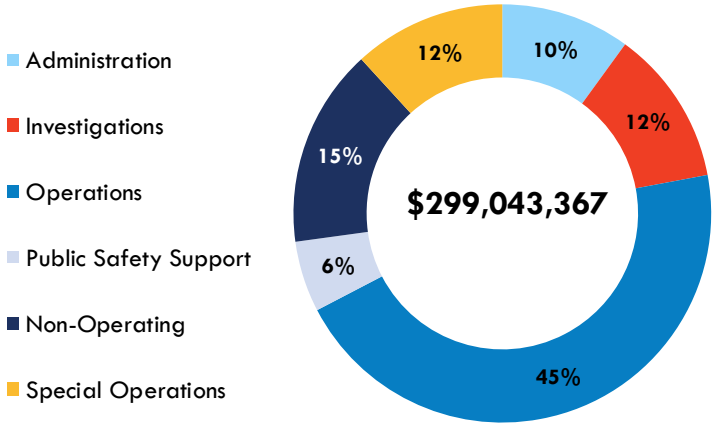
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DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the Oklahoma City Police Department is to deliver exceptional police services to our community with integrity, compassion, accountability, respect and equity.

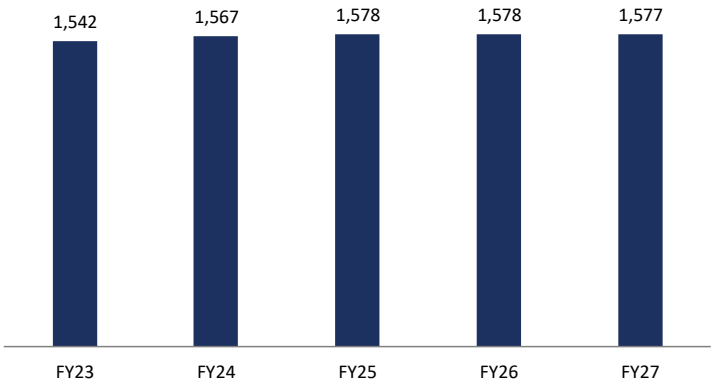
DEPARTMENT BUDGET



DEPARTMENT OVERVIEW

The Police Department has a total budget of $299,043,367 which is a reduction of 0.39% from FY26. There are 1,577 positions authorized in the FY27 budget, representing a one position decrease over the FY26 budget.

POSITION HISTORY



Department Facts

- OKCPD and OKCFD contracted with ProTeam Tactical Performance to provide onsite physical therapy for injury identification, treatment, and recovery. The program aims to keep employees healthy, speed recovery, reduce reinjury risk, and improve job performance.
- OKCPD Homicide Unit recently solved multiple cold cases, including a 1976 homicide. Using modern DNA technology and genealogical analysis from DNA Labs International, investigators traced a family tree and ultimately identified the suspect nearly 50 years later.
- OKCPD set a new department and state record by graduating 62 officers from a class of 77 on February 26, 2026. This largest ever OKCPD academy class completed nearly 1,100 hours of training in community policing, deescalation, mental health, defensive tactics, and more.

To review performance information, please see the attached supplemental performance report or visit our website: www.okc.gov/Government/Budget-and-Finance/Performance-Data

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MAJOR BUDGET CHANGES

Police Major Budget Changes	Amount	Positions
1. Changes in personnel related costs such as salaries, merit , retirement, health insurance, and other benefits.	$8,434,114	
2. Adds two Crime Analyst positions to the Real Time Information Center Program to align with the amended Police Sales Tax resolution from FY26 from the Police Sales Tax Fund.	-	2.00
3. Deletes one Office Assistant position in the Police Investigations line of business from the General Fund and Deletes one Office Assistant position in Police Special Operations line of business while adding two Crime Analyst Positions to the Police Investigations line of business from the Police Sales Tax Fund.	$26,100	-
4. Adds funding for Assistant Municipal Counselor I position to Municipal Counselors office with funding from Police Sales Tax Fund. This position will support the Gun Violence Interruption Plan.	$120,000	
5. Deletes one Office Assistant position in the Public Safety Support line of business from the General Fund.	($64,700)	(1.00)
6. Deletes two Police Service Technician II Positions in the Police Operations, Airport Police Program from the General Fund.	($224,887)	(2.00)
7. Increases funding for Contracted Services in the Police Sales Tax Fund.	$454,000	
8. Reduces expense budget for contracted jail services with Oklahoma and Cleveland County Jails.	($301,998)	
9. Increases revenue to the Police Department General Fund for special event support.	($439,705)	
10. Increases revenue from the Airport Trust for Police Services to the General Fund.	($630,571)	
11. Reallocates budget from Police Emergency Management E-911 from Police to Information Technology for Information Technology Support.	($1,727,939)	

EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$31,664,475	$28,912,539	$30,986,566	7.17%
Investigations	35,544,123	36,137,091	37,541,836	3.89%
Operations	135,048,878	138,200,795	141,356,256	2.28%
Public Safety Support	17,307,483	17,388,229	17,113,683	-1.58%
Special Operations	33,045,931	33,272,757	34,344,153	3.22%
Total Operating Expenditures	**$252,610,890**	**$253,911,411**	**$261,342,494**	**2.93%**
Non-Operating Expenditures				
Administration	$55,688	$101,933	$336,577	230.19%
Capital Expenditures	18,584,708	52,555,290	44,916,546	-14.53%
Investigations	(1,895)	193,371	139,121	-28.05%
Operations	36,504	465,670	462,555	-0.67%
Other Non-Operating	2,771,624	4,012,817	3,189,148	-20.53%
Public Safety Support	136,250	44,000	44,000	0.00%
Special Operations	1,972,186	2,801,874	2,584,195	-7.77%
Total Non-Operating Expenditures	**$23,555,066**	**$60,174,955**	**$51,672,142**	**-14.13%**
Total Department	**$276,165,956**	**$314,086,366**	**$313,014,636**	**-0.34%**
Less Transfers to City Funds	$0	($13,886,971)	($13,971,269)	0.61%
Total Department	**$276,165,956**	**$300,199,395**	**$299,043,367**	**-0.39%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$190,213,603	$185,621,366	$191,204,368	3.01%
Asset Forfeiture Fund	2,198,734	3,606,848	3,566,448	-1.12%
Better Streets Safer City Use Tax Fund	94,749	405,004	88,283	-78.20%
Capital Improvements Projects Fund	133,724	3,187,009	2,991,334	-6.14%
City and Schs Capital Use Tax Fund	0	2,052,528	2,638,623	28.55%
Court Admin and Training Fund	99,175	109,800	109,751	-0.04%
Emergency Management Fund	11,476,276	11,925,705	10,538,940	-11.63%
Grants Management Fund	2,766,372	3,974,118	3,145,150	-20.86%
MAPS 3 Use Tax	32,060	1,091,789	1,539,062	40.97%
MAPS 4 Use Tax	15,680,458	28,864,695	22,159,310	-23.23%
Police Sales Tax Fund	53,294,705	73,208,805	74,989,369	2.43%
Police and Fire Equip Sales Tax Fund	170,848	0	0	N/A
Special Purpose Fund	5,253	38,699	43,998	13.69%
Total Department	**$276,165,956**	**$314,086,366**	**$313,014,636**	**-0.34%**
Less Interfund Transfers	$0	($13,886,971)	($13,971,269)	0.61%
Total All Funds	**$276,165,956**	**$300,199,395**	**$299,043,367**	**-0.39%**

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POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	91.95	90.95	90.85	-0.11%
Investigations	244.90	244.90	245.90	0.41%
Operations	908.50	908.50	908.10	-0.04%
Public Safety Support	114.30	114.30	113.60	-0.61%
Special Operations	218.35	219.35	218.55	-0.36%
Total Department	**1,578.00**	**1,578.00**	**1,577.00**	**-0.06%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	1,206.75	1,206.75	1,202.75	-0.33%
Emergency Management Fund	86.25	86.25	86.25	0.00%
Grants Management Fund	1.00	1.00	1.00	0.00%
Police Sales Tax Fund	283.00	283.00	286.00	1.06%
Asset Forfeiture Fund	1.00	1.00	1.00	0.00%
Total Department	**1,578.00**	**1,578.00**	**1,577.00**	**-0.06%**



POLICE LINES OF BUSINESS

ADMINISTRATION

- **The Executive Leadership Program** provides planning, management, administrative and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

- **The Human Resources Program** provides employee support services and strategic and intentional recruiting efforts to department personnel so they can receive timely and accurate performance assessment, compensation, and benefits as well as address staffing goals and development efforts.

- **The Professional Standards Program** provides internal criminal and administrative investigate services to the Chief of Police and Command Staff so they can make informed decisions regarding employee conduct.

- **The Public Information Program** provides media and open record response services to the public so they can be aware of Police Department programs, activities, and cases being investigated.

Administration Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Executive Leadership	54.40	$25,296,420	54.40	$23,789,004	54.40	$25,687,439
Special Protection, Events and Emergency Response*	0.00	233,054	0.00	6,132	0.00	0
Human Resources	17.65	2,346,956	16.65	2,041,437	16.55	2,109,925
Professional Standards	9.90	2,011,095	9.90	1,635,365	9.90	1,702,936
Public Information	10.00	1,776,948	10.00	1,440,601	10.00	1,486,266
Line of Business Total	**91.95**	**$31,664,475**	**90.95**	**$28,912,539**	**90.85**	**$30,986,566**

Special Protection, Events and Emergency Response Program was moved to Special Operations Line of Business in FY23.



INVESTIGATIONS

- **The Investigations Program** provides investigative services to crime victims and prosecutors so they can achieve successful prosecution of criminal offenders.

- **The Investigations Support Program** provides investigative and technical support services to investigators so they can receive accurate and timely information to resolve criminal investigations.

Investigations Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Investigations	143.35	$23,364,813	143.35	$23,200,534	144.35	$24,024,388
Investigations Support	101.55	12,108,481	101.55	12,919,357	101.55	13,517,448
Special Operations Support*	0.00	70,828	0.00	17,200	0.00	0
Line of Business Total	**244.90**	**$35,544,122**	**244.90**	**$36,137,091**	**245.90**	**$37,541,836**

Special Operations Support Program was moved to Special Operations Line of Business in FY23.



OPERATIONS

- **The 911 Communications Program** provides emergency response, dispatch and emergency notification services to anyone needing City services so they can receive a proper service response and a timely dispatch.

- **The Crime Prevention and Awareness Program** provides training and education to the community so they can be informed, empowered, and involved in crime prevention.

- **The Patrol Program** provides first responder law enforcement services to the residents and visitors of Oklahoma City so they can experience a prompt and professional response and have a feeling of safety and security in the community.

- **The Youth Services Program** provides security, education, mentoring services, and foster trust with the youth of Oklahoma City so they can attend safe schools and learn to avoid criminal activity and victimization.

Operations Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
911 Communications	89.50	$14,401,310	89.50	$14,669,500	89.30	$14,382,989
Crime Prevention and Awareness	7.20	1,063,529	7.20	1,032,683	7.20	1,113,947
Patrol	757.70	110,103,692	757.70	113,844,928	757.50	116,968,640
Uniform Support and Traffic Safety*	0.00	249,027	0.00	3,147	0.00	0
Youth Services	54.10	9,231,319	54.10	8,650,537	54.10	8,890,680
Line of Business Total	**908.50**	**$135,048,878**	**908.50**	**$138,200,795**	**908.10**	**$141,356,256**

Uniform Support and Traffic Safety Program was moved to Special Operations Line of Business in FY23.



PUBLIC SAFETY SUPPORT

- **The Court Enforcement and Investigations Program** provides warrant enforcement for the Municipal Court's delinquent cases, along with delivery of in custody prisoners scheduled to appear before a magistrate.

- **The Courthouse Security Program** provides protection and security services to Court Staff and all individuals conducting business with the Court ensuring a safe and secure environment.

- **The Inmate Processing/Incarceration Alternatives Program** provides arrestee intake, detention, incarceration alternatives, and release services to criminal justice agencies so they can have accurate management of inmate processing.

- **The Permit Services Program** provides identification and permit management services to City employees and residents required to obtain permits so they can be in compliance with City policy or ordinance.

- **The Records Management Program** provides services to maintain, validate and disseminate information to law enforcement, other government agencies and the public so they can obtain accurate and timely information needed to investigate and document public safety incidents.

- **The Training Program** provides basic and continuing education services to public safety personnel so they can receive and maintain the knowledge and skills needed to provide public safety services.

Public Safety Support Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Court Enforcement and Investigations	4.50	574,159	4.50	633,704	4.50	659,720
Courthouse Security	4.50	555,315	4.50	638,939	4.50	670,604
Inmate Processing / Incarceration Alternatives	12.45	3,223,998	12.45	3,113,895	12.45	2,904,389
Permit Services	4.15	471,765	4.15	569,545	4.15	594,113
Records Management	76.25	7,027,642	76.25	7,446,096	75.55	7,682,078
Training	12.45	5,454,605	12.45	4,986,050	12.45	4,602,779
Line of Business Total	**114.30**	**$17,307,483**	**114.30**	**$17,388,229**	**113.60**	**$17,113,683**

SPECIAL OPERATIONS

- **Special Protection, Events and Emergency Response Program** provides a safe and secure environment during permitted events, demonstrations, and dignitary visits occurring in the City of Oklahoma City. The SPEER Program also provides emergency management resources to first responders and the community when necessary.

- **The Special Operations Support Program** provides investigative services, intelligence assistance, field responses, and crime data analysis to executive staff, divisions, and other agencies so they can achieve successful prosecution of criminal offenders.

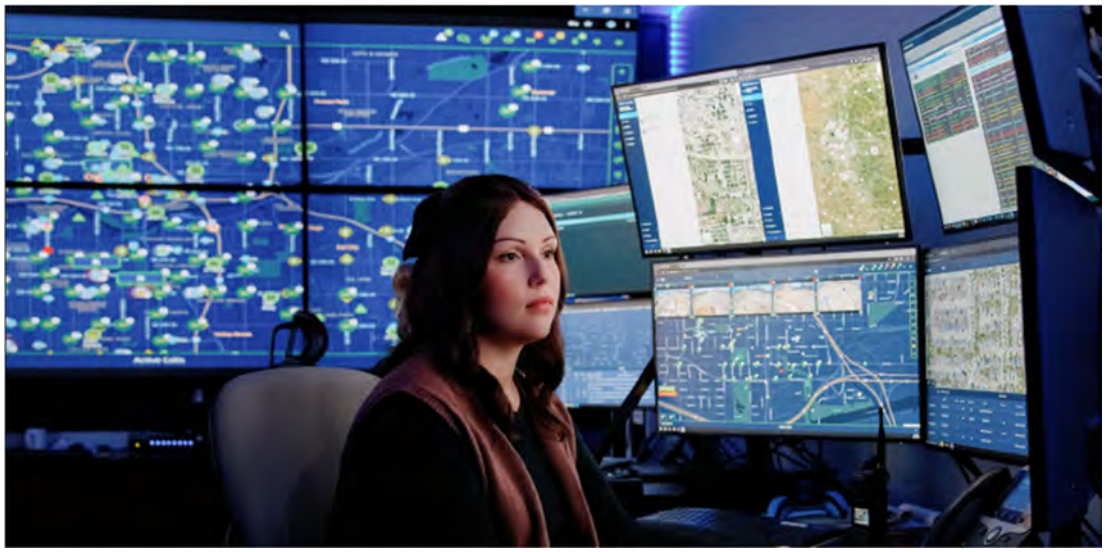
- **The Uniform Support and Traffic Safety Program** provides support services, education, investigations and enforcement services to the department and the motoring and pedestrian public so they can experience a safer community.

Special Operations Positions and Budget

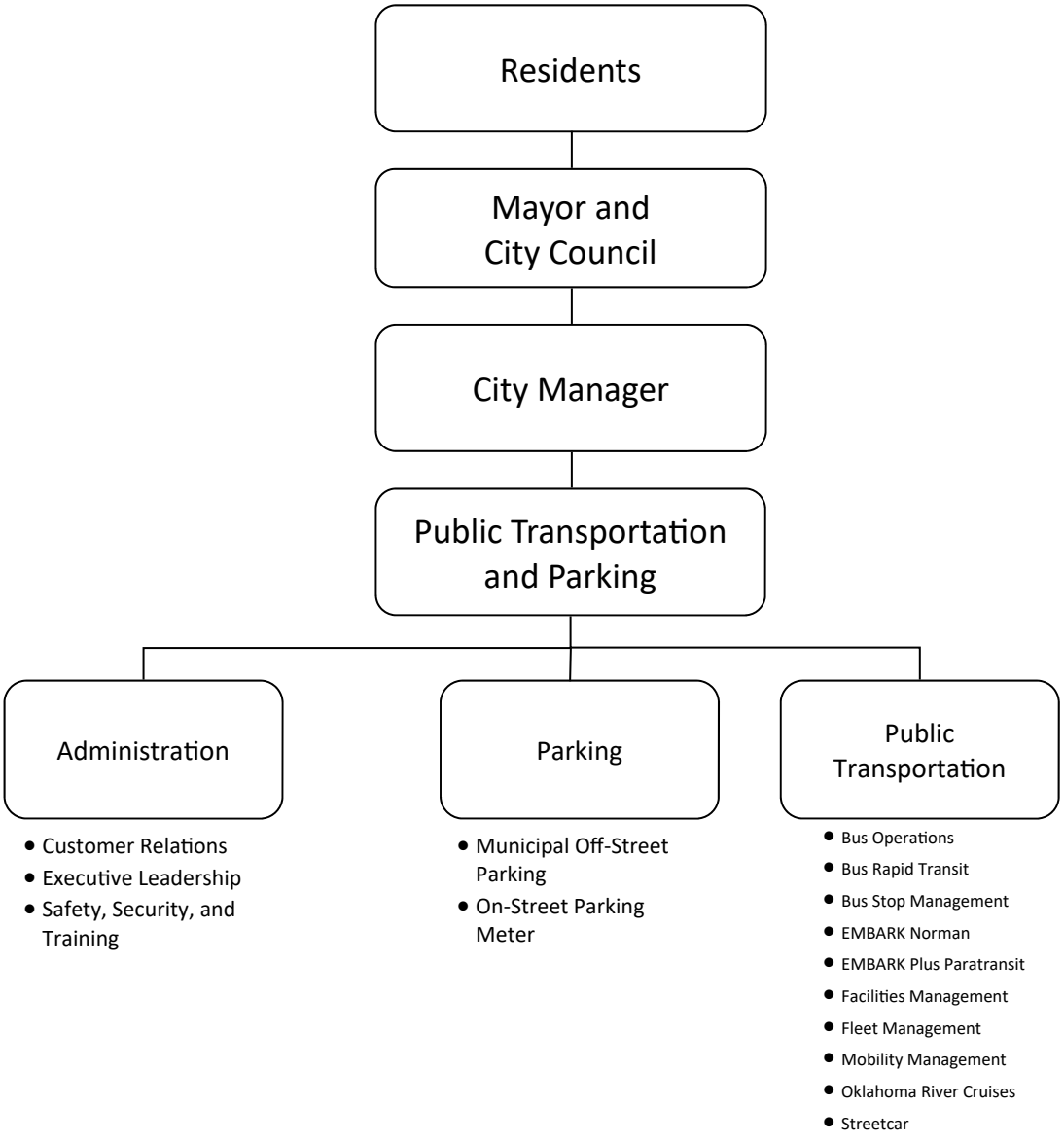
Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Special Protection, Events and Emergency Response	6.35	$1,301,493	6.35	$1,064,145	6.35	$1,110,798
Special Operations Support*	88.50	15,641,761	89.50	15,156,974	91.50	15,860,048
Uniform Support and Traffic Safety**	123.50	16,102,677	123.50	17,051,638	120.70	17,373,307
Line of Business Total	**218.35**	**$33,045,931**	**219.35**	**$33,272,757**	**218.55**	**$34,344,153**

Special Operations Support Program was moved from the Investigations Line of Business in FY23.

****Uniform Support and Traffic Safety Program was moved from the Operations Line of Business in FY23.***



Public Transportation and Parking



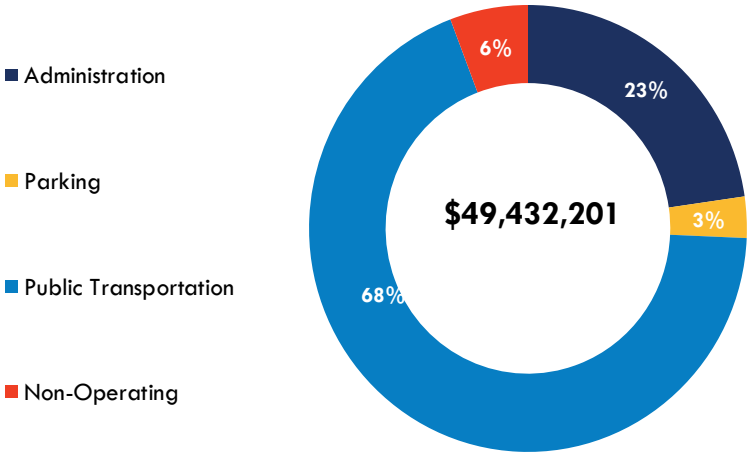
Director	Budget	Positions
Jesse Rush	$49,432,201	47

DEPARTMENT INTRODUCTION

MISSION STATEMENT

EMBARK'S mission is to be a self-sustaining transportation network that removes barriers of location and socioeconomic status, while elevating the status and use of transportation, so all of central Oklahoma can safely and quickly reach their destination.

DEPARTMENT BUDGET



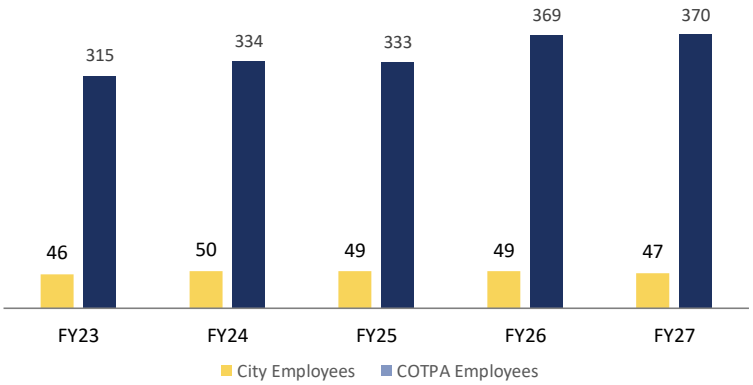
DEPARTMENT OVERVIEW

The Public Transportation and Parking Department has a total budget of $49,432,201 ,which is an increase of 3.84%. There are 47 City positions authorized in the FY27 budget.

Department Facts

- In FY25, EMBARK's family of transit services provided over 3.5 million passenger trips.
- The City of Oklahoma City has 3,853 off-street parking spaces and 1,531 on-street parking spaces available.
- In FY25, EMBARK's OK River Cruises began construction of $6.7 million First American Museum landing with an anticipated opening in spring of 2026.
- The RAPID NW continues to provide World Class Transit averaging 1,450 passengers per day and averaging 83% On Time Performance .

POSITION HISTORY



To review performance information, please see the performance data report or visit our website: www.okc.gov/Government/Budget-and-Finance/Performance-Data

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MAJOR BUDGET CHANGES

Public Transportation & Parking Department Major Budget Changes	Amount	Positions
1. Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits.	$342,931	
2. Reduces the General Fund support to meet required budget target.	($173,812)	
3. Reallocates two positions from the Oklahoma City budget to be supported by the COTPA Trust.	($222,877)	(2.00)
4. Adjusts the weekend fixed-route service in order to align operations with ridership patterns.	($400,000)	(4.00)



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$12,025,570	$11,556,971	$11,228,738	-2.84%
Parking	1,334,790	1,374,918	1,473,619	7.18%
Public Transportation	32,710,790	32,531,057	33,880,936	4.15%
Total Operating Expenditures	**$46,071,150**	**$45,462,946**	**$46,583,293**	**2.46%**
Non-Operating Expenditures				
Capital Expenditures	$2,800	$540,908	$540,908	0.00%
MAPS 4 Use Tax Fund	0	1600000	2,308,000	44.25%
Total Non-Operating Expenditures	**$2,800**	**$2,140,908**	**$2,848,908**	**33.07%**
Department Total	**$46,073,950**	**$47,603,854**	**$49,432,201**	**3.84%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$43,045,014	$41,791,361	$42,966,411	2.81%
Cap. Improvement Projects Fund	2,800	540,908	540,908	0.00%
MAPS 4 Use Tax Fund	0	1,600,000	2,308,000	44.25%
Parking Fund	1,578,489	1,885,081	1,944,857	3.17%
Public Transportation Fund	4,546,051	5,409,920	5,469,860	1.11%
Department Total	**$49,172,355**	**$51,227,270**	**$53,230,036**	**3.91%**
Less Interfund Transfers	(3,098,405)	(3,623,416)	(3,797,835)	4.81%
Total All Funds	**$46,073,950**	**$47,603,854**	**$49,432,201**	**3.84%**

These summaries only detail administrative expenditures in the General Fund, Public Transportation Cash Fund and the Parking Cash Fund, which are The City of Oklahoma City funds. The entire operating budget for Public Transportation and Parking is contained in the Central Oklahoma Transportation and Parking Authority (COTPA) budget and is presented separately to its Board of Trustees.

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POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	34.49	34.49	32.49	-5.80%
Parking	9.00	9.00	9.00	0.00%
Public Transportation	5.51	5.51	5.51	0.00%
Department Total	**49.00**	**49.00**	**47.00**	**-4.08%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Parking Fund	12.55	12.05	12.05	0.00%
Public Transportation Fund	36.45	36.95	34.95	-5.41%
Department Total	**49.00**	**49.00**	**47.00**	**-4.08%**

These summaries only detail positions in the General Fund, Public Transportation Cash Fund and the Parking Cash Fund, which are The City of Oklahoma City funds. The total position count for Public Transportation and Parking includes Central Oklahoma Transportation and Parking Authority (COTPA) employees whose wages and benefits cost are supported directly by the trust. Total positions for Public Transportation and Parking are 417, which includes 370 positions budgeted in COTPA and 47 positions budgeted in City funds.



PUBLIC TRANSPORTATION AND PARKING LINES OF BUSINESS

ADMINISTRATION

- **The Customer Relations Program** maintains and fosters relationships in the community including customers, businesses, agencies, and others through continuous engagement, education activities, and world-class customer care.

- **The Executive Leadership Program** provides planning, management, administrative, and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

- **The Safety, Security, and Training Program** provides ongoing Safety Management System (SMS) support and guidance to all Transit and Parking employees and customers so they can have a safe environment to think safe, work safe, and live safe.

Administration Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Executive Leadership	26.05	$10,179,063	26.05	$9,735,489	24.05	$9,358,587
Customer Relations	7.00	622,656	7.00	636,219	7.00	665,160
Safety, Security, and Training	1.44	1,223,850	1.44	1,185,263	1.44	1,204,991
Line of Business Total	**34.49**	**$12,025,569**	**34.49**	**$11,556,971**	**32.49**	**$11,228,738**



PARKING

- **The Municipal Off-Street Parking Program** provides monthly, daily, hourly, and event parking services to downtown area residents, workers, and visitors so they can park their vehicles in an environment that is safe, convenient, secure, customer-friendly, and well-maintained.

- **The On-Street Parking Meter Program** provides parking meter revenue collection, installation, and maintenance services to the City for residents, visitors, and businesses so they can have convenient and reliable metered parking.

Parking Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Municipal Off-Street Parking	0.60	$130,005	0.60	$135,465	0.60	$139,222
On-Street Parking Meter	8.40	1,204,785	8.40	1,239,453	8.40	1,334,397
Line of Business Total	**9.00**	**$1,334,790**	**9.00**	**$1,374,918**	**9.00**	**$1,473,619**



PUBLIC TRANSPORTATION

- **The Bus Operations Program** provides bus transportation to residents and visitors in the greater Oklahoma City metropolitan area so they can travel in a convenient, affordable, safe, and customer -friendly environment.

- **The Bus Rapid Transit Program** provides a premium rapid transit service to residents and visitors in the greater Oklahoma City area through faster and more frequent service with enhanced vehicles, stations and passenger amenities

- **The Bus Stop Management Program** provides bus stop maintenance and enhancement for residents and visitors of the greater Oklahoma City metropolitan area so they can experience safe, accessible, and convenient bus stops.

- **The EMBARK Norman Program** provides fixed-route bus and ADA paratransit transportation to the residents and visitors in the Norman area so they can travel in a convenient, affordable, safe, and customer-friendly environment. This service is made possible through an intergovernmental agreement between EMBARK and the City of Norman.

- **The EMBARK Plus Paratransit Program** provides paratransit services to eligible individuals with a disability who are unable to use regular fixed-route service independently so they can have safe, reliable, and customer-friendly transportation to access employment, health care, nutritional programs, recreation, and other destinations that are within the service area.

- **The Facilities Management Program** provides facility and grounds maintenance and repair services for residents, visitors, and employees so they can conduct their business in a safe environment that is accessible, clean, and comfortable.

- **The Fleet Management Program** provides vehicle maintenance and repair services for customers that utilize the transit system so they can receive transportation services in a safe, clean, comfortable, and dependable vehicle.

- **The Mobility Management Program** provides a variety of contracted, reservation-based transportation services to qualified residents with limited options in the greater Oklahoma City metropolitan area so they can have access to essential services.

- **The Oklahoma River Cruises Program** provides river transportation services to residents and visitors in the greater Oklahoma City area so they can travel along the Oklahoma River in a safe, customer-friendly environment.

- **The Streetcar Program** provides a downtown public streetcar system for Oklahoma City residents, businesses, and visitors so they can travel in a convenient, affordable, safe, and customer-friendly environment.

Public Transportation Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Bus Operations	0.70	$13,084,732	0.70	$12,580,232	0.70	$12,999,130
Bus Rapid Transit	0.00	4,352,121	0.00	4,419,821	0.00	4,243,898
Bus Stop Management	0.00	537,721	0.00	855,538	0.00	996,530
EMBARK Norman*	0.00	0	0.00	0	0.00	0
EMBARK Plus Paratransit	0.80	560,951	0.80	636,012	0.80	710,488
Facilities Management	0.40	1,194,794	0.40	1,228,670	0.40	1,320,100
Fleet Management	0.60	4,973,014	0.60	5,098,261	0.60	5,415,001
Mobility Management	0.45	290,608	0.45	283,241	0.45	293,811
Oklahoma River Cruises	0.05	791,500	0.05	836,523	0.05	990,157
Spokies Bike Share**	0.00	729	0.00	0	0.00	0
Streetcar	2.51	6,924,620	2.51	6,592,759	2.51	6,911,821
Line of Business Total	**5.51**	**$32,710,790**	**5.51**	**$32,531,057**	**5.51**	**$33,880,936**

*All expenses related to the Embark Norman program are funded in full by the City of Norman

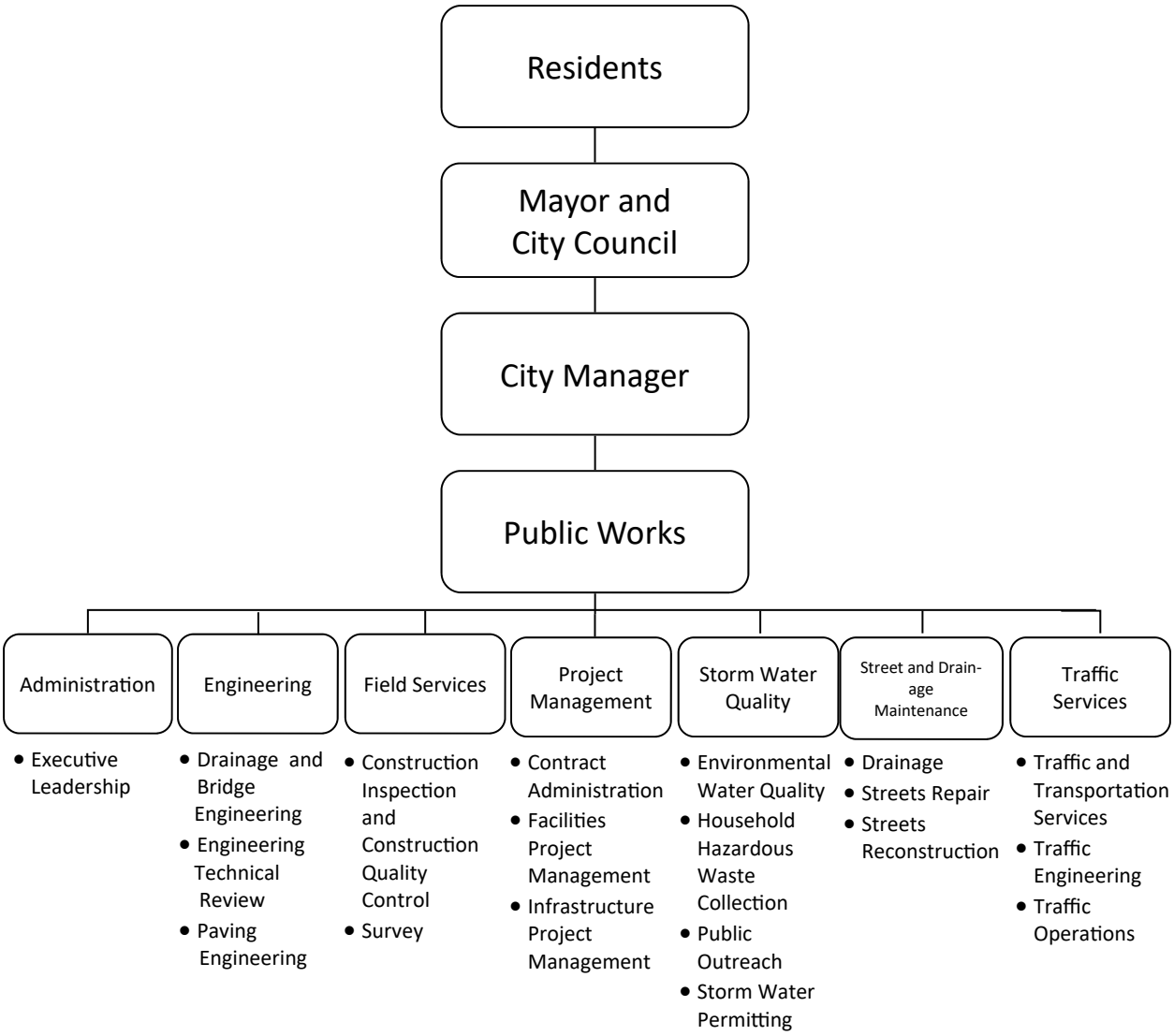
**Program eliminated during the FY25 budget process.





The City of
OKLAHOMA CITY

Public Works



Director	Budget	Positions
Debbie Miller, P.E.	$212,895,768	400

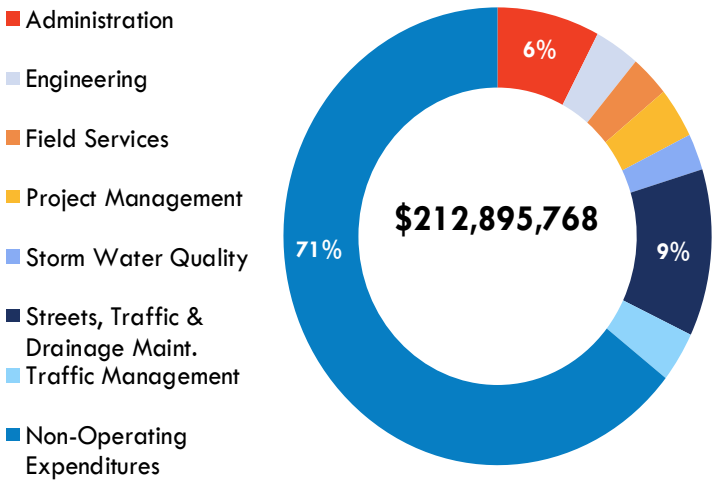
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DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the Public Works Department is to provide infrastructure construction and maintenance, private construction review and inspection, and emergency first response services to the public so they can live, work and play in a safe environment.

DEPARTMENT BUDGET



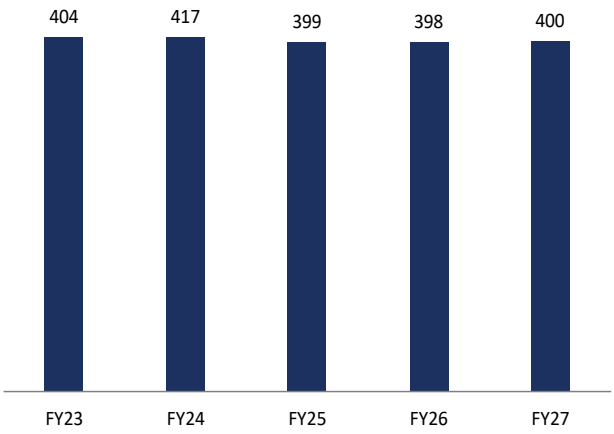
Department Facts

- The Streets, Traffic, and Drainage Maintenance Division maintains over 4,145 miles of public streets with 819 signalized intersections and over 101,361 traffic signs throughout the City.
- The Field Services Division performs over 26,500 construction inspections and 8,667 ROW inspections every year.

DEPARTMENT OVERVIEW

The Public Works Department has a total budget of $212,895,768. There are 400 positions authorized in the FY27 budget, a increase of two positions from the FY26 budget.

POSITION HISTORY



To review additional performance information, please see the attached supplemental performance report or visit our website: www.okc.gov/Government/Budget-and-Finance/Performance-Data.

MAJOR BUDGET CHANGES

Public Works Department Major Budget Changes		Amount	Positions
1.	Changes in personnel related costs such as salaries, merit, retirement,	$1,943,920	
2.	Engineering deletion of Civil Engineer V	$ (147,407.00)	(1.00)
3.	Engineering deletion of Construction Inspector I position	$ (103,867.00)	(1.00)
4.	Administration deletion of Systems Support Specialist I position	$ (134,358.00)	(1.00)
5.	Streets and Drainage deletion of Crew Chief position	$ (68,886.00)	(1.00)
6.	Traffic Services reduciton in materials	$ (162,395.00)	
7.	Engineering reduction in Contractual Base repairs	$ (150,000.00)	
8.	Engineering deletion of Mapping Technician	$ (88,657.00)	(1.00)
9.	Engineering addition of Senior Project Manager and Construction	$ 173,848.00	2.00
10.	Project Management addition of Construction Equipment Operator	$ 66,782.00	1.00
11.	Field Services deletion of four Construction Inspector positions and	$ 19,699.00	
12	Streets Maintenance deletion of two Communications Dispatcher	$ (168,356.00)	(2.00)
13.	Department addition of positions supporting 2025 GO Bond Program	$ 577,468.00	6.00



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration	$11,769,818	$12,688,969	$13,610,624	7.26%
Engineering	5,068,104	6,784,226	5,990,504	-11.70%
Field Services	5,018,114	5,101,310	5,192,855	1.79%
Project Management	4,917,195	5,516,444	6,282,520	13.89%
Storm Water Quality	3,967,813	4,456,316	4,521,953	1.47%
Streets, Traffic & Drainage Maint.	18,781,884	21,585,546	20,740,532	-3.91%
Traffic Management	5,805,547	6,439,363	6,232,681	-3.21%
Total Operating Expenditures	**$55,328,475**	**$62,572,174**	**$62,571,669**	**0.00%**
Capital Expenditures	$23,745,067	$33,508,547	$37,296,555	11.30%
Other Non-Operating Expenditures	13,859,684	127,320,051	113,027,544	-11.23%
Department Total	**$92,933,226**	**$223,400,772**	**$212,895,768**	**-4.70%**
Less Interfund Transfers	$0	$0	$0	N/A
Department Total	**$92,933,226**	**$223,400,772**	**$212,895,768**	**-4.70%**

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	$35,981,115	$38,804,636	$37,861,456	-2.43%
Better Streets, Safer City Sales Tax Fund	13,360,816	43,584,645	30,672,599	-29.63%
Capital Improvement Projects Fund	5,927,577	13,856,766	17,917,263	29.30%
Grants Management Fund	12,250	201,510	121,000	-39.95%
Impact Fee Fund	12,508,592	78,508,726	78,924,399	0.53%
Special Purpose Fund	1,338,841	5,025,170	3,309,546	-34.14%
Storm Water Drainage Utility Fund	23,804,035	43,419,217	44,088,730	1.54%
Street & Alley Fund	0	102	775	659.80%
Total All Funding Sources	**$92,933,226**	**$223,400,772**	**$212,895,768**	**-4.70%**
Less Interfund Transfers	$0	$0	$0	N/A
Grand Total All Funds	**$92,933,226**	**$223,400,772**	**$212,895,768**	**-4.70%**

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POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration	30.65	32.00	32.00	0.00%
Engineering	31.00	31.00	30.00	-3.23%
Field Services	49.00	49.00	49.00	0.00%
Project Management	39.00	37.30	43.30	16.09%
Storm Water Quality	31.35	31.70	31.70	0.00%
Streets & Drainage Maint.	167.45	167.45	165.10	-1.40%
Traffic Services	50.55	49.55	48.90	-1.31%
Department Total	**399.00**	**398.00**	**400.00**	**0.50%**

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
General Fund	246.85	243.85	245.65	0.74%
Storm Water Drainage Utility Fund	152.15	154.15	154.35	0.13%
Department Total	**399.00**	**398.00**	**400.00**	**0.50%**



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PUBLIC WORKS LINES OF BUSINESS

ADMINISTRATION

- **The Executive Leadership Program** provides planning, management, administrative and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

Administration Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Executive Leadership	30.65	$11,769,818	32.00	$12,688,969	32.00	$13,610,624
Line of Business Total	**30.65**	**$11,769,818**	**32.00**	**$12,688,969**	**32.00**	**$13,610,624**



ENGINEERING

- **The Drainage and Bridge Engineering Program** provides federal and local drainage and bridge compliance and engineering services to City staff, government agencies, the public and the development community so they can be protected from potential flooding and ensure compliance with all regulations.

- **The Engineering Technical Review Program** provides plan and document review and approval services to the development and consulting community, government agencies, and the public so they can proceed with construction projects in a timely manner.

- **The Paving Engineering Program** provides pavement management services to the public so they can have safe and well-maintained roads and sidewalks in Oklahoma City.

Engineering Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Drainage and Bridge Engineering Program	8.50	$761,906	8.50	$1,174,916	8.25	$1,436,608
Engineering Technical Review Program	11.25	1,033,131	11.25	1,325,929	11.00	1,349,959
Paving Engineering Program	11.25	3,273,067	11.25	4,283,381	10.75	3,203,937
Line of Business Total	**31.00**	**$5,068,104**	**31.00**	**$6,784,226**	**30.00**	**$5,990,504**



FIELD SERVICES

- **The Construction Inspection and Construction Quality Control Program** provides plan review, materials testing, inspections, and reporting to City Staff and the development community so they can provide residents with infrastructure built and maintained in a timely manner and in accordance with recognized construction standards.

- **The Survey Program** provides survey services to City staff, consultants and surveyors so they can have the survey data required to identify historic and current field conditions in a timely manner.

Field Services Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Construction Inspection and Construction Quality Control	44.90	$4,569,533	44.90	$4,660,096	44.90	$4,727,187
Survey	4.10	448,581	4.10	441,214	4.10	465,668
Line of Business Total	**49.00**	**$5,018,114**	**49.00**	**$5,101,310**	**49.00**	**$5,192,855**



PROJECT MANAGEMENT

- **The Contract Administration Program** provides architectural and engineering contract services, contractor prequalification, and specification management for City departments so they can have completed projects that meet expectations and requirements.

- **The Facilities Project Management Program** provides Oklahoma River maintenance, architectural project design and construction oversight services to City departments and the public so they can have new or improved public facilities completed on time and within program budget.

- **The Infrastructure Project Management Program** provides engineering project design and construction oversight services to City departments and the public so they can have improved public infrastructure projects completed on time and within program budget.

Project Management Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Contract Administration	7.00	$803,215	7.00	$901,614	8.00	$1,046,297
Facilities Project Management	14.00	1,951,895	13.65	2,545,727	15.65	2,747,662
Infrastructure Project Management	18.00	2,162,085	16.65	2,069,103	19.65	2,488,561
Line of Business Total	**39.00**	**$4,917,195**	**37.30**	**$5,516,444**	**43.30**	**$6,282,520**



STORM WATER QUALITY

- **The Environmental Water Quality Program** provides environmental water quality assessments and technical services to residents, businesses, and government agencies so they can realize a reduction of pollution in community waterways and comply with the Clean Water Act.

- **The Household Hazardous Waste Collection Program** provides awareness, reuse, recycling and disposal services to the residents of Oklahoma City and participating municipalities so they can reduce their household hazardous waste and dispose of it in an environmentally safe manner.

- **The Public Outreach Program** provides education and training to increase environmental awareness so the community is informed about the City's Storm Water Quality Program.

- **The Storm Water Permitting Program** provides permitting services, training, inspections and enforcement to developers, contractors, facility owner/operators so the community can experience a reduction in pollution of community waterways.

Storm Water Quality Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Environmental Water Quality	7.20	$741,879	7.20	$984,067	7.20	$1,020,909
Household Hazardous Waste Collection	7.20	1,117,992	7.20	1,239,453	7.20	1,281,382
Public Outreach	1.00	123,800	1.00	124,047	1.00	129,434
Storm Water Permitting	15.95	1,984,141	16.30	2,108,749	16.30	2,090,228
Line of Business Total	**31.35**	**$3,967,812**	**31.70**	**$4,456,316**	**31.70**	**$4,521,953**



STREETS AND DRAINAGE MAINTENANCE

- **The Drainage Program** provides construction and infrastructure maintenance to the residents so they can have safe and reliable storm water runoff control.

- **The Streets Repair Program** provides roadway repair and reconstruction services to the public so they can travel safely and efficiently throughout the City.

- **The Streets Reconstruction Program** provides roadway reconstruction services to the public so they can travel safely and efficiently throughout the City.

Streets and Drainage Maintenance Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Drainage	91.15	$8,793,057	91.15	$10,357,756	90.10	$10,402,648
Streets Repair	76.30	9,730,926	76.30	11,218,107	75.00	10,327,652
Streets Reconstruction	0.00	257,901	0.00	9,683	0.00	10,232
Line of Business Total	**167.45**	**$18,781,884**	**167.45**	**$21,585,546**	**165.10**	**$20,740,532**



TRAFFIC SERVICES

- **The Traffic and Transportation Services Program** provides work zone permits, work zone inspections and traffic safety recommendations to the development community so they can safely operate in the right of way.

- **The Traffic Engineering Program** provides engineering services for the design, review, inspection and planning of traffic infrastructure to City staff and the development community so that the public can travel safely and efficiently on City streets.

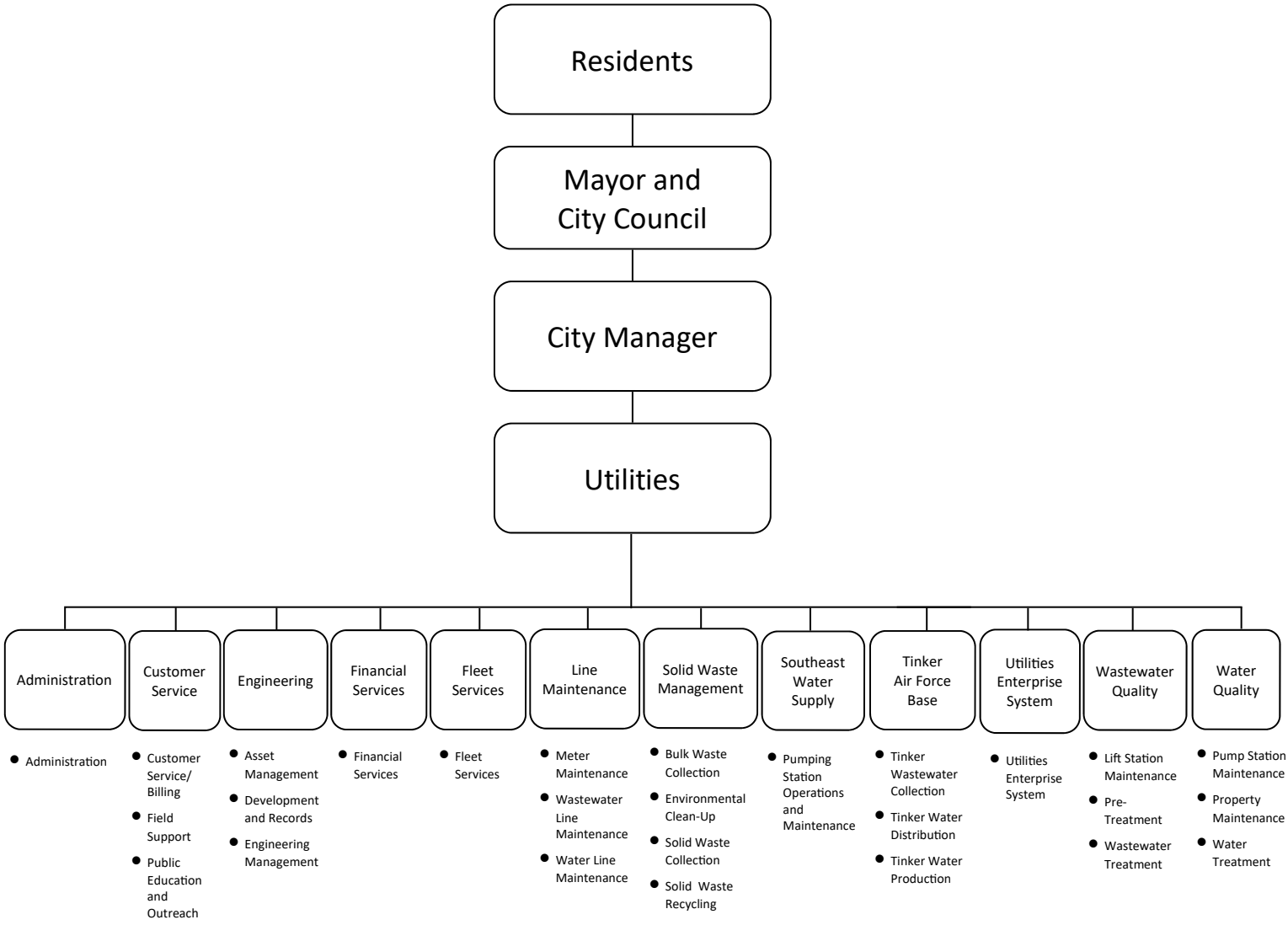
- **The Traffic Operations Program** provides traffic control and maintenance services to the public so they can travel safely and efficiently throughout the City.

Traffic Services Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Traffic and Transportation	5.65	$1,454,739	5.10	$2,062,231	0.00	$0
Traffic Engineering	8.35	1,068,758	7.90	1,035,874	14.00	2,215,647
Traffic Operations	36.55	3,282,050	36.55	3,341,258	34.90	4,017,034
Line of Business Total	**50.55**	**$5,805,547**	**49.55**	**$6,439,363**	**48.90**	**$6,232,681**



Utilities



Director	Budget	Positions
Chris Browning	$115,776,710	836

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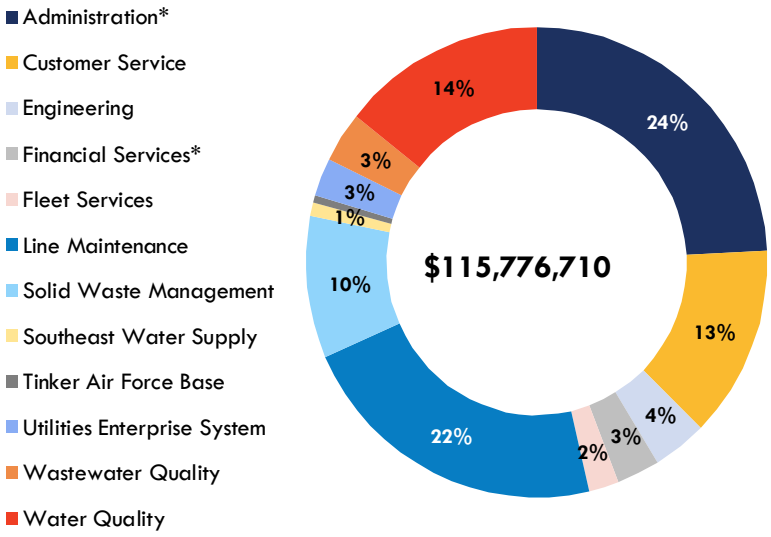
DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the Utilities Department is to provide water, wastewater, and solid waste services to metro area residents, businesses, and other communities so they can enjoy public health protection through safe drinking water and environmentally safe waste disposal.

DEPARTMENT BUDGET

DEPARTMENT OVERVIEW

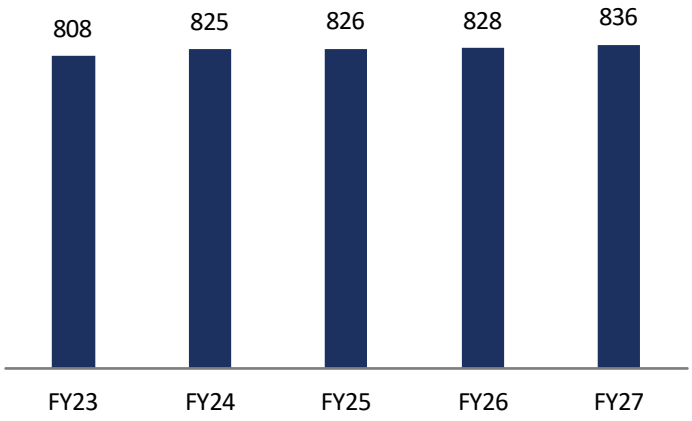


The Utilities Department has a total budget of $115,776,710 which is a 3.46% decrease. There are 836 positions authorized in the FY27 budget, an increase of eight positions over the FY26 budget.

Department Facts

- The Utilities Department operates on rate-payer funds, that is money received when utility bills are paid.
- The Utilities Department serves 1.5 million people.
- In FY25, an average of 108.4 million gallons of water was pumped daily, while 74.57 million gallons of wastewater were treated each day.
- Sold 1.4 billion gallons of reuse water in FY25.
- Recycling program diverted 16,475 tons of waste from landfills in FY25.

POSITION HISTORY



To review performance information, please see the attached supplemental performance report or visit our website: www.okc.gov/Government/Budget-and-Finance/Performance-Data

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MAJOR BUDGET CHANGES

Utilities Department Major Budget Changes		Amount	Positions
1.	Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits.	$4,551,263	
2.	Increases overtime funding for the Water Quality Water Treatment and Line Maintenance Programs.	$3,139,100	
3.	Adds four new positions under Utilities Property Maintenance Program.	$281,332	4.0
4.	Adds one new Projects Planner to the Engineering Management Program.	$162,359	1.0
5.	Adds one Administrative Specialist to the Utilities Warehouse Ops Program.	$131,245	1.0
6.	Adds one Management Specialist to the Utilities Property Maintenance Program.	$127,316	1.0
7.	Adds one System Analyst to the Utilities Enterprise System Program.	$120,122	1.0
8.	Reduces the Oklahoma City budget for supplies, services, parts, and other non-personnel expenditures, while reallocating funding to the OCWUT Trust.	($12,479,603)	



EXPENDITURES

Summary of Expenditures by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Operating Expenditures				
Administration*	$27,493,632	$27,278,409	$27,990,465	2.61%
Customer Service	14,758,309	15,523,878	15,352,970	-1.10%
Engineering	3,612,999	3,939,242	4,334,403	10.03%
Financial Services*	26,688	3,193,521	3,545,803	100.00%
Fleet Services	2,291,825	2,330,664	2,403,848	3.14%
Line Maintenance	28,302,112	26,621,673	25,573,790	-3.94%
Solid Waste Management	10,066,145	10,855,653	11,310,748	4.19%
Southeast Water Supply	1,077,960	1,699,483	1,029,555	-39.42%
Tinker Air Force Base	556,472	631,409	574,500	-9.01%
Utilities Enterprise System	2,529,496	2,734,175	3,044,062	11.33%
Wastewater Quality	3,842,897	5,335,388	4,036,118	-24.35%
Water Quality	17,128,227	19,783,393	16,580,448	-16.19%
Total Operating Expenditure	**$111,686,762**	**$119,926,888**	**$115,776,710**	**-3.46%**
Department Total	**$111,686,762**	**$119,926,888**	**$115,776,710**	**-3.46%**

*Financial Services separated from Administration in FY26

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Utilities - Solid Waste Management Fund	$13,005,366	$13,881,126	$14,399,652	3.74%
Utilities - Wastewater Fund	36,939,061	40,076,551	39,431,027	-1.61%
Utilities - Water Fund	61,742,335	65,969,211	61,946,031	-6.10%
Total All Funds	**$111,686,762**	**$119,926,888**	**$115,776,710**	**-3.46%**



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POSITIONS

Summary of Positions by Purpose	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Administration*	61.00	29.00	29.00	0.00%
Customer Service	168.00	166.00	166.00	0.00%
Engineering	30.00	29.00	30.00	3.45%
Financial Services*	0.00	32.00	33.00	3.13%
Fleet Services	22.00	22.00	22.00	0.00%
Line Maintenance	231.00	233.00	233.00	0.00%
Solid Waste Management	110.00	110.00	110.00	0.00%
Southeast Water Supply	9.00	9.00	9.00	0.00%
Tinker Air Force Base	5.00	5.00	5.00	0.00%
Utilities Enterprise System	20.00	21.00	22.00	4.76%
Wastewater Quality	34.50	34.50	34.50	0.00%
Water Quality	135.50	137.50	142.50	3.64%
Department Total	**826.00**	**828.00**	**836.00**	**0.97%**

*Financial Services separated from Administration in FY26

Summary of Positions by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Utilities - Solid Waste Management Fund	110.00	110.00	110.00	0.00%
Utilities - Wastewater Fund	285.40	285.50	287.00	0.53%
Utilities - Water Fund	430.60	432.50	439.00	1.50%
Department Total	**826.00**	**828.00**	**836.00**	**0.97%**



UTILITIES LINES OF BUSINESS

ADMINISTRATION

- **The Administration Program** provides planning, management, administrative, and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

Administration Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Administration*	61.00	$27,493,632	29.00	$27,278,409	29.00	$27,990,465
Line of Business Total	**61.00**	**$27,493,632**	**29.00**	**$27,278,409**	**29.00**	**$27,990,465**

*Financial Services separated from Administration in FY26

CUSTOMER SERVICE

- **The Customer Service / Billing Program** provides account, billing, and customer issue resolution services to Utility customers so they can receive correct account information, accurate billing, and prompt issue resolution.

- **The Field Support Program** provides meter reading, water service response, inspection, and enforcement services to metro area residents, businesses, other communities, as well as internal customers so they can receive a prompt and accurate resolution of water billing discrepancies and customer requests.

- **The Public Education and Outreach Program** provides consistent and timely internal and external communication to customers so they can increase their awareness and utilization of water-efficient practices.

Customer Service Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Customer Service/Billing	90.02	$7,615,580	90.02	$8,628,303	90.02	$7,976,339
Field Support	74.98	6,823,933	72.98	6,592,874	72.98	7,062,728
Public Education and Outreach	3.00	318,796	3.00	302,701	3.00	313,903
Line of Business Total	**168.00**	**$14,758,309**	**166.00**	**$15,523,878**	**166.00**	**$15,352,970**

ENGINEERING

- **The Asset Management Program** provides management the most cost effective and efficient manner to maintain the Utilities infrastructure, so ratepayers can maintain low rates.

- **The Development and Records Program** provides water and wastewater plan review, information requests, and record services to the public so they can effectively and timely implement private improvements to the utility system.

- **The Engineering Management Program** provides water and wastewater improvement design and construction oversight, review, and project management services to individuals, businesses, and communities, so they can have funded capital improvement projects completed in a timely manner.

Engineering Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Asset Management	4.00	$259,951	3.00	$325,001	3.00	$394,204
Development and Records	13.50	1,454,631	13.50	1,530,797	13.50	1,531,712
Engineering Management	12.50	1,898,417	12.50	2,083,444	13.50	2,408,487
Infrastructure Records	0.00	0	0.00	0	0.00	0
Private Development	0.00	0	0.00	0	0.00	0
Line of Business Total	**30.00**	**$3,612,999**	**29.00**	**$3,939,242**	**30.00**	**$4,334,403**

FINANCIAL SERVICES

- **Financial Services Program** provides strategic planning and alignment, trust support, trust property management, capital and financial planning, annual budgetary planning, debt management, procurement and payables management, and cost of service/rate making studies to department employees and City leaders so they can achieve strategic goals and key results.

Financial Services Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Financial Services*	0.00	$26,688	32.00	$3,193,521	33.00	$3,545,803
Line of Business Total	**0.00**	**$26,688**	**32.00**	**$3,193,521**	**33.00**	**$3,545,803**

*Financial Services separated from Administration in FY26

FLEET SERVICES

- **The Fleet Services Program** provides fleet services for Utilities Department employees, so they have safe and reliable vehicles and equipment.

Fleet Services Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Fleet Services	22.00	$2,291,825	22.00	$2,330,664	22.00	$2,403,848
Line of Business Total	**22.00**	**$2,291,825**	**22.00**	**$2,330,664**	**22.00**	**$2,403,848**

LINE MAINTENANCE

- **The Meter Maintenance Program** provides water meter maintenance services for accurate meter reading and safe operations.

- **The Wastewater Line Maintenance Program** provides sanitary sewer line operation and maintenance services to Utility customers, so they can have uninterrupted sanitary sewer service.

- **The Water Line Maintenance Program** provides operations and maintenance to the distribution system for utility customers, so they have water with minimal disruption in service.

Line Maintenance Positions and Budget

Program	FY25 Adopted Positions	FY25 Actual Expenses	FY26 Adopted Positions	FY26 Adopted Budget	FY27 Adopted Positions	FY27 Adopted Budget
Meter Maintenance	34.00	$3,610,125	38.00	$3,924,223	38.00	$3,609,585
Wastewater Line Maintenance	89.00	9,905,792	88.00	9,780,689	88.00	9,923,824
Water Line Maintenance	108.00	14,786,195	107.00	12,916,761	107.00	12,040,381
Line of Business Total	**231.00**	**$28,302,112**	**233.00**	**$26,621,673**	**233.00**	**$25,573,790**



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SOLID WASTE MANAGEMENT

- **The Bulk Waste Collection Program** provides bulk solid waste removal services to Oklahoma City residents, so they can have their bulk waste collected in a satisfactory manner.

- **The Environmental Clean-Up Program** provides street sweeping, litter and illegal dumping removal services to Oklahoma City residents and visitors so they can enjoy a clean, healthy environment.

- **The Solid Waste Collection Program** provides solid waste removal, transport and disposal services to Oklahoma City residents and businesses, so they can have their refuse collected and disposed of in a satisfactory and environmentally safe manner on a weekly basis.

- **The Solid Waste Recycling Program** provides recycling services to Oklahoma City residents so they can have their recycling collected and disposed of in a satisfactory and environmentally safe manner.

Solid Waste Management Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Bulk Waste Collection	32.75	$2,463,320	32.75	$2,622,927	32.75	$2,739,951
Environmental Clean-Up	8.75	790,736	8.75	783,573	8.75	784,129
Solid Waste Collection	68.25	6,777,943	68.25	7,415,544	68.25	7,750,913
Solid Waste Recycling	0.25	34,146	0.25	33,609	0.25	35,755
Line of Business Total	**110.00**	**$10,066,145**	**110.00**	**$10,855,653**	**110.00**	**$11,310,748**

SOUTHEAST WATER SUPPLY

- **The Pumping Station Operations and Maintenance Program** provides reliable transportation of fresh water from Southeast Oklahoma to the entire Oklahoma City metro region so they can benefit from an adequate water supply.

Southeast Water Supply Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Pumping Station Operations and Maintenance	9.00	$1,077,960	9.00	$1,699,483	9.00	$1,029,555
Line of Business Total	**9.00**	**$1,077,960**	**9.00**	**$1,699,483**	**9.00**	**$1,029,555**

TINKER AIR FORCE BASE

- **The Tinker Wastewater Collection Program** provides operations, maintenance, and repair services to the collection system for Tinker Air Force Base so they can receive reliable wastewater collection service.

- **The Tinker Water Distribution Program** provides operations, maintenance, and repair services to the distribution system for Tinker Air Force Base so they can receive reliable water service.

- **The Tinker Water Production Program** provides operations, maintenance, and repair services of water wells for Tinker Air Force Base so they can receive reliable water service.

Tinker Air Force Base Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Tinker Wastewater Collection	0.00	0.00	0.00	$0	0.00	$0
Tinker Water Distribution	5.00	556,472	5.00	631,409	5.00	574,500
Tinker Water Production	0.00	0.00	0.00	0	0.00	0
Line of Business Total	**5.00**	**$556,472**	**5.00**	**$631,409**	**5.00**	**$574,500**

UTILITIES ENTERPRISE SYSTEM

- **The Utilities Enterprise System Program** provides the ability to optimize the utilization of technology systems throughout the Utilities Department by strategically enhancing technology systems, facilitating value creation, and driving process modernization improving service to the Oklahoma City Metro Community.

Utilities Enterprise System Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Utilities Enterprise System	20.00	$2,529,496	21.00	$2,734,175	22.00	$3,044,062
Line of Business Total	**20.00**	**$2,529,496**	**21.00**	**$2,734,175**	**22.00**	**$3,044,062**

WASTEWATER QUALITY

- **The Lift Station Maintenance Program** provides properly operating and maintained wastewater lift stations to ensure system reliability.

- **The Pre-Treatment Program** provides permitting, monitoring, and information services to commercial and industrial users so they can discharge their waste into the sanitary sewer system in accordance with Environmental Protection Agency (EPA) regulations.

- **The Wastewater Treatment Program** provides contract monitoring for outsourced treatment plant operations and biosolids disposal services provided to City residents, businesses and other communities so they can benefit from public and environmental health protection in accordance with EPA regulations.

Wastewater Quality Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Lift Station Maintenance	15.50	$1,658,764	15.50	$2,812,743	15.50	$1,689,232
Pre-treatment	16.00	1,566,045	16.00	1,997,939	16.00	1,829,656
Wastewater Treatment	3.00	618,088	3.00	524,706	3.00	517,230
Line of Business Total	**34.50**	**$3,842,897**	**34.50**	**$5,335,388**	**34.50**	**$4,036,118**

WATER QUALITY

- **The Pump Station Maintenance Program** provides adequate raw and treated water supply and pressure to customers throughout the water distribution system.

- **The Property Maintenance Program** provides lake property and facility maintenance services to water treatment plants and property users so they receive timely responses to their maintenance requests.

- **The Water Treatment Program** provides potable water services to customers so they can receive a safe, continuous supply of water.

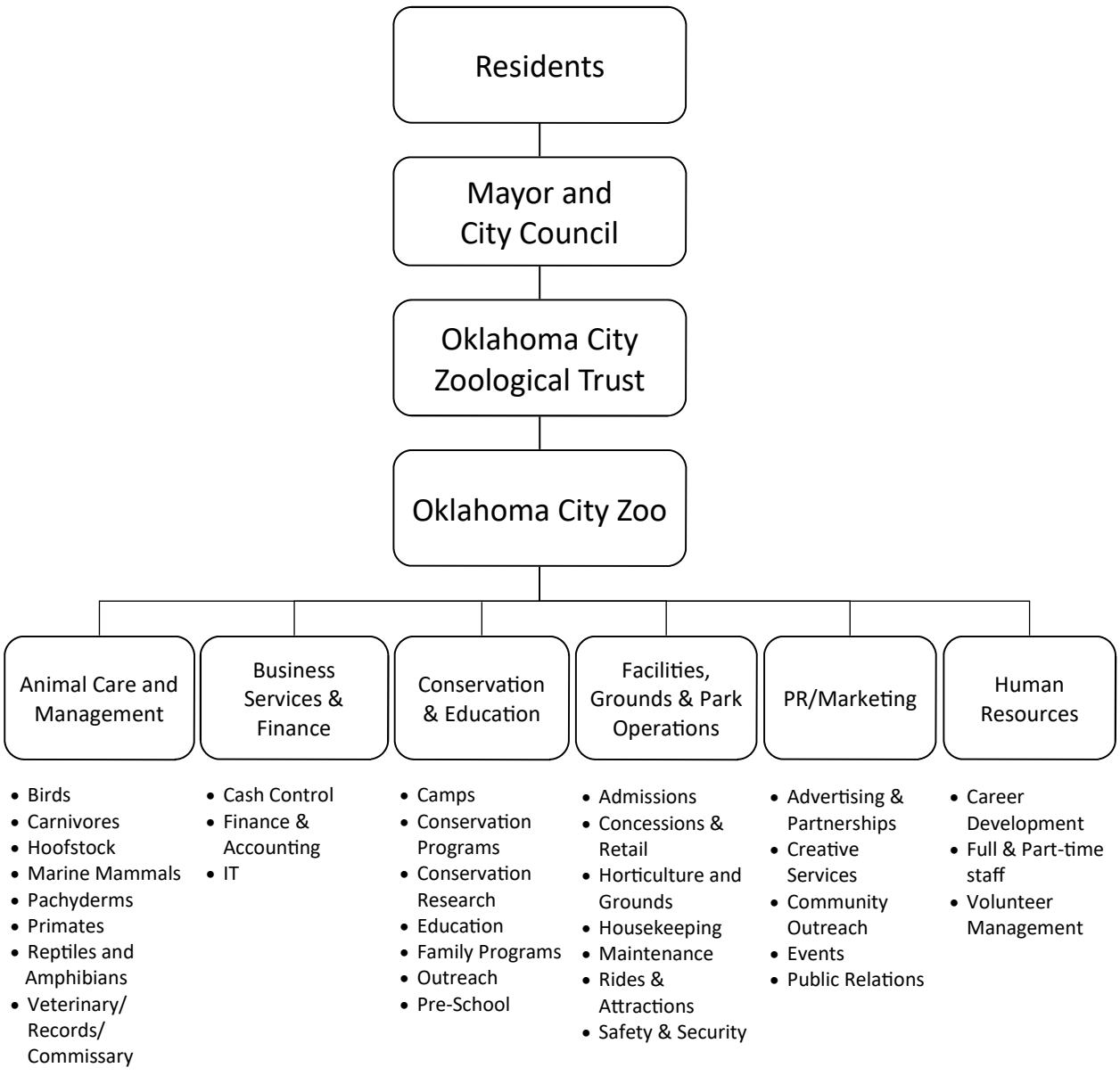
Water Quality Positions and Budget

	FY25		FY26		FY27	
Program	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Pump Station Maintenance	0.00	$0	0.00	$0	0.00	$0
Property Maintenance	43.00	5,176,215	43.00	5,340,339	48.00	5,407,863
Water Treatment	92.50	11,952,013	94.50	14,443,054	94.50	11,172,585
Line of Business Total	**135.50**	**$17,128,227**	**137.50**	**$19,783,393**	**142.50**	**$16,580,448**



The City of
OKLAHOMA CITY

Zoo



Executive Director / CEO	Budget
Dr. Dwight Lawson	$19,378,863

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Department Introduction

The Oklahoma City Zoo budget is managed and positions are funded through the Oklahoma City Zoological Trust.

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 and Botanical Garden. 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.



Department Facts

- With over a million visitors annually, the Oklahoma City Zoo and Botanical Garden is Oklahoma's biggest cultural destination. As an accredited member of the Association of Zoos and Aquariums, a continuous designation since 1981, the OKC Zoo is dedicated to the highest standards of animal care and conservation. That dedication is evident with the Zoo's world-class habitats such as Cat Forest, Great EscApe, Sanctuary Asia, and Expedition Africa that connect people to some of the planet's most rare animals including Sumatran tigers, Western lowland gorillas, Asian elephants, and African lions like never before. New Zoo experiences such as the seasonal Dinosaur Expedition and the Baobab Lodge, offering luxury overnight getaways in the heart of the Zoo's Expedition Africa, provide engaging opportunities for guests to embrace their passion for wildlife. Oklahomans can look forward to their favorite Zoo events, Breakfast with the Animals, OKC Zoo Gala, Haunt the Zoo, and SAFARI LIGHTS, throughout the year, too.
- The OKC Zoo continues to grow with exciting advancements in the works including Shore to Sea, a dedicated habitat for African penguins–a first in the Zoo's history, and a reimagined habitat for stingrays with a goal of having both completed by 2029. That's not all! 2027 marks the Oklahoma City Zoo's 125th anniversary and it will be a year-long celebration of the Zoo's past,

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EXPENDITURES

Summary of Expenditures by Funding Source	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Percent Change
Zoo Sales Tax Fund	$18,134,957	18,419,272	19,378,863	5.21%
Fund Total	**$18,134,957**	**$18,419,272**	**$19,378,863**	**5.21%**




SEAL OF THE CITY OF OKLAHOMA CITY
The City of
OKLAHOMA CITY

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.

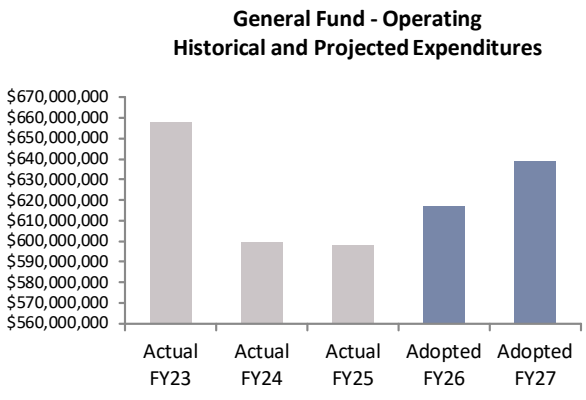
Special Revenue Funds account for proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes.

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.

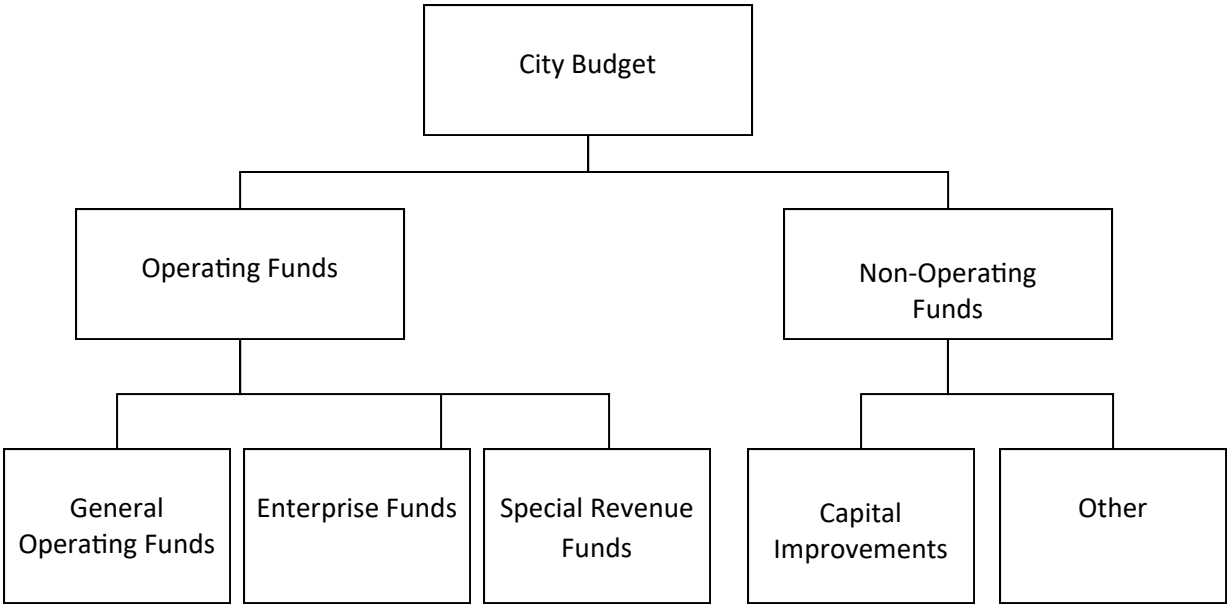
In the Non-Operating Funds, we have developed only two categories: Capital and Other. The Capital Funds are almost all special revenue funds dedicated to specific capital projects. The Other Funds category includes several funds with rather unique characteristics.

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



- General Fund
- Internal Service Funds

- Airports Fund
- Stormwater Drainage Utility Fund*
- Transportation and Parking Fund
- Utilities Fund

- Court Administration and Training Fund
- Emergency Management Fund
- Fire Sales Tax Fund
- Hotel/Motel Tax Fund*
- MAPS 3 Use Tax Fund*
- Medical Services Program Fund
- OCMAPS Sales Tax Fund
- Police Sales Tax Fund*
- Zoo Sales Tax Fund

- Better Streets Safer City Sales Tax Fund
- Better Streets Safer City Use Tax Fund
- Capital Improvement Projects Fund
- City and Schools Capital Projects Use Tax Fund
- Hotel/Motel Tax Fund*
- Impact Fees Fund
- MAPS 3 Sales Tax Fund
- MAPS 3 Use Tax Fund*
- MAPS 4 Program Fund
- MAPS 4 Use Tax Fund*
- MAPS Operations Fund*
- MAPS Sales Tax Fund
- OKC Tax Increment Financing Fund
- Police Sales Tax Fund*
- Police/Fire Capital Equipment Sales Tax Fund
- Sports Facilities Sales Tax Fund
- Sports Facilities Use Tax Fund
- Stormwater Drainage Utility Fund*
- Street and Alley Fund

- Asset Forfeiture Fund
- Debt Service Fund
- Grants Management Fund
- OKC Improvement and Special Assess District Fund
- Special Assess Districts Fund
- Special Purpose Fund

Trusts**

- Central Oklahoma Transportation and Parking Authority (COTPA)
- McGee Creek Authority (MCA)
- Oklahoma City Airports Trust (OCAT)
- Oklahoma City Economic Development Trust (OCEDT)
- Oklahoma City Environmental Assistance Trust (OCEAT)
- Oklahoma City MAPS Investment and Operating Trust (OCMIOT)
- Oklahoma City Municipal Facilities Authority (OCMFA)
- Oklahoma City Other Post Employment Benefits Trust (OPEBT)
- Oklahoma City Public Property Authority (OCPPA)
- Oklahoma City Riverfront Redevelopment Authority (OCRRA)
- Oklahoma City Water Utilities Trust (OCWUT)
- Oklahoma City Zoological Trust (OCZT)
- Various Bond Funds

**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 OCMAPS 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 contruction	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 Faciities	Local Law/Public
OKC Sports Facilities Improvement Use Tax	Fund Balance	Capital Improvements to Sports Faciities	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	$303,703	$27,301,395	$27,605,098	$0	($303,703)	-100.00%	(e)
Asset Forfeiture Fund	1,986,825	2,484,005	3,566,448	904,382	(1,082,443)	-54.48%	(b)
Better Streets Safer City Sales Tax Fund	31,221,253	1,651,302	30,672,599	2,199,956	(29,021,297)	-92.95%	(d)
Better Streets Safer City Use Tax Fund	170,763	9,600	180,363	0	(170,763)	-100.00%	(d)
Capital Improvement Projects Fund	86,981,884	10,454,653	97,436,537	0	(86,981,884)	-100.00%	(b)
City and Sch Cap Proj Use Tax Fund	2,553,691	84,932	2,638,623	0	(2,553,691)	-100.00%	(d)
Court Administration and Training Fund	68,340	116,994	128,751	56,583	(11,757)	-17.20%	(c)
Debt Service Fund	130,294,286	127,092,698	111,834,868	145,552,116	15,257,830	11.71%	(c)
Emergency Management Fund	272,576	12,128,940	12,328,940	72,576	(200,000)	-73.37%	(c)
Fire Sales Tax Fund	22,495,036	58,304,302	65,967,759	14,831,579	(7,663,457)	-34.07%	(c)
General Fund	132,146,817	790,705,311	790,705,311	132,146,817	0	0.00%	(a)
Grants Management Fund	N/A	95,236,082	95,236,082	N/A	N/A	N/A	(g)
Hotel/Motel Tax Fund	13,115,498	52,147,077	52,147,077	13,115,498	0	0.00%	(c)
Impact Fee Fund	63,353,050	15,571,349	78,924,399	0	(63,353,050)	-100.00%	(b)
Internal Service Fund	20,515,625	85,208,485	91,899,288	13,824,822	(6,690,803)	-32.61%	(a)
Medical Services Program Fund	20,269,934	16,740,245	16,740,245	20,269,934	0	0.00%	(c)
Metropolitan Area Projects Tax Fund	367,722	7,497	191,358	183,861	(183,861)	-50.00%	(d)
MAPS Operations Fund	2,801,556	70,039	2,871,595	0	(2,801,556)	-100.00%	(b)
MAPS 3 Sales Tax Fund	19,500,866	914,502	20,415,368	0	(19,500,866)	-100.00%	(d,f)
MAPS 3 Use Tax Fund	1,273,044	638,166	1,878,319	32,891	(1,240,153)	-97.42%	(d,f)
MAPS 4 Program Fund	304,812,592	163,089,513	465,968,129	1,933,976	(302,878,616)	-99.37%	(d,f)
MAPS 4 Use Tax Fund	39,432,518	38,061,374	74,968,054	2,525,838	(36,906,680)	-93.59%	(d,f)
OKC Imprv & Spcl Srvcs Assess Dist Fund	728,219	10,354,900	10,354,900	728,219	0	0.00%	(c)
Oklahoma City TIF Fund	28,689	4,450,000	4,478,689	0	(28,689)	-100.00%	(c)
Police and Fire Cap Equip Sales Tax Fund	1,488,203	43,260	787,361	744,102	(744,101)	-50.00%	(d)
Police Sales Tax Fund	45,993,535	58,761,349	74,989,369	29,765,515	(16,228,020)	-35.28%	(c)
Special Assessment Districts Fund	0	1,947,000	1,947,000	0	0	N/A	(c)
Special Purpose Fund	31,696,646	5,231,000	36,927,646	0	(31,696,646)	-100.00%	(c)
Sports Facilities Sales Tax Fund	24,758	827	24,930	655	(24,103)	-97.35%	(d)
Sports Facilities Use Tax Fund	3,936	131	4,033	34	(3,902)	-99.14%	(d)
Stormwater Drainage Utility Fund	38,860,860	25,711,504	44,088,730	20,483,634	(18,377,226)	-47.29%	(f)
Street and Alley Fund	775	0	775	0	(775)	-100.00%	(b)
Transportation and Parking Fund	1,113,963	7,414,717	7,414,717	1,113,963	0	0.00%	(e)
Utilities Fund	9,680,006	114,576,710	115,776,710	8,480,006	(1,200,000)	-12.40%	(e)
Zoo Sales Tax Fund	378,582	19,000,281	19,378,863	0	(378,582)	-100.00%	(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	Airports	Development Services	Planning	Public Trans and Parking	Public Works	Utilities	Parks and Recreation	Zoo Sales Tax
Airports 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

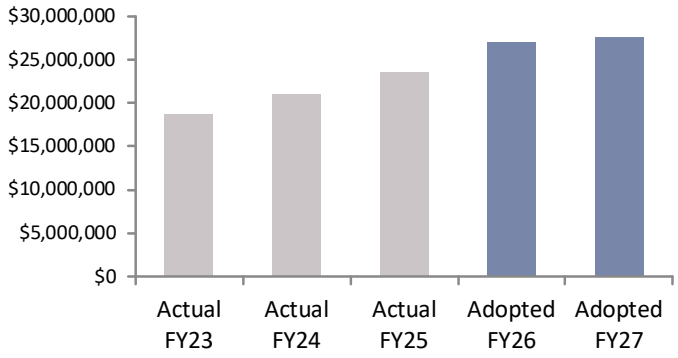
	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Transfer from Airport Trust	$25,255,066	$24,567,569	$27,238,937
Interest	60,682	50,431	62,458
Other	90,684	0	0
Fund Balance	0	2,423,839	303,703
Total Revenues	**$25,406,432**	**$27,041,839**	**$27,605,098**
Expenditures - Airports			
Personal Services	$15,721,858	$16,585,081	$17,389,650
Other Services & Charges	10,071,463	9,754,826	9,513,516
Supplies	714,819	701,932	701,932
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	**$26,508,141**	**$27,041,839**	**$27,605,098**
Use of Fund Balance			
Beginning Fund Balance	$1,686,270	$584,562	$303,703
Additions/(Reductions) to Fund Balance	(1,101,708)	(280,859) *	(303,703) **
Ending Fund Balance	**$584,562**	**$303,703** *	**$0** **

* 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

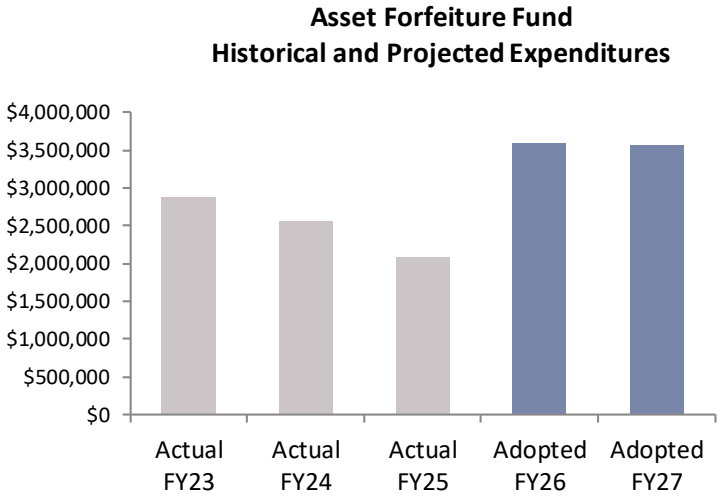
	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Asset Seizure Revenues	$3,115,120	$2,689,001	$2,372,389
Other Revenue	29,683	10,555	0
Service Charges	675	0	0
Interest	0	37,015	111,616
Transfers	0	0	0
Fund Balance	0	870,277	1,082,443
Total Revenues	**$3,145,478**	**$3,606,848**	**$3,566,448**
Expenditures - Police			
Personal Services	$154,612	$210,113	$215,431
Other Services & Charges	1,396,909	2,192,586	2,379,410
Supplies	647,213	1,034,149	801,607
Capital Outlay	0	100,000	100,000
Transfers	0	70,000	70,000
Total Expenditures	**$2,198,734**	**$3,606,848**	**$3,566,448**
Use of Fund Balance			
Beginning Fund Balance	$1,891,368	$2,838,113	$1,986,825
Additions/(Reductions) to Fund Balance	946,745	(851,288) *	(1,082,443) **
Ending Fund Balance	**$2,838,113**	**$1,986,825** *	**$904,382** **

* 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.



BETTER STREETS, SAFER CITY SALES TAX FUND

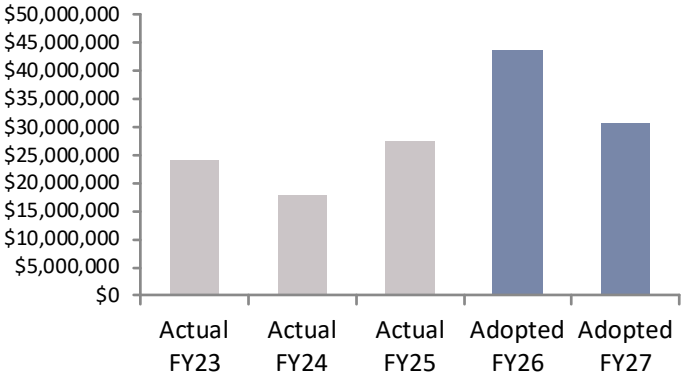
	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Capital Improvements Sales Tax	$45,088	$0	$0
Interest	0	1,178,510	1,651,302
Other	0	0	0
Fund Balance	0	42,406,135	29,021,297
Total Revenues	**$45,088**	**$43,584,645**	**$30,672,599**
Expenditures			
Public Works			
Personal Services	$0	$0	$0
Other Services & Charges	7,951,686	38,511,844	24,532,240
Supplies	0	1,856	0
Capital Outlay	5,409,130	5,070,945	6,140,359
Transfers	0	0	0
Total Expenditures	**$13,360,816**	**$43,584,645**	**$30,672,599**
Use of Fund Balance			
Beginning Fund Balance	$51,158,825	$37,843,096	$31,221,253
Additions/(Reductions) to Fund Balance	(13,315,729)	(6,621,843) *	(29,021,297) **
Ending Fund Balance	**$37,843,096**	**$31,221,253** *	**$2,199,956** **

* 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.

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



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 USE TAX FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Capital Improvement Use Tax	($96,386)	$0	$0
Interest	0	32,500	9,600
Other	14,505	0	0
Fund Balance	0	1,234,155	170,763
Total Revenues	**($81,881)**	**$1,266,655**	**$180,363**
Expenditures			
Fire			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	4,461	4,461
Capital Outlay	769,571	769,571	0
Transfers	0	0	0
Department Total	**$769,571**	**$774,032**	**$4,461**
Information Technology			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	87,619	49,044
Capital Outlay	0	0	38,575
Transfers	0	0	0
Department Total	**$0**	**$87,619**	**$87,619**
Municipal Court			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	(353)	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**($353)**	**$0**	**$0**
Non-Departmental			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$0**	**$0**	**$0**

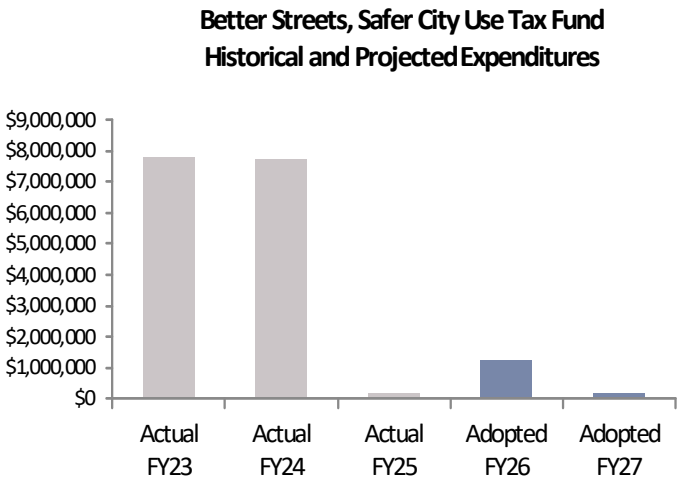
	Actual FY25	Adopted FY26	Adopted FY27
Police			
Personal Services	$0	$0	$0
Other Services & Charges	427	48,387	36,717
Supplies	94,321	356,617	39,682
Capital Outlay	0	0	11,884
Transfers	0	0	0
Department Total	**$94,749**	**$405,004**	**$88,283**
All Departments			
Personal Services	$0	$0	$0
Other Services & Charges	427	48,387	36,717
Supplies	93,968	448,697	93,187
Capital Outlay	769,571	769,571	50,459
Transfers	0	0	0
Department Total	**$863,966**	**$1,266,655**	**$180,363**
Use of Fund Balance			
Beginning Fund Balance	$1,398,253	$452,406	$170,763
Additions/(Reductions) to Fund Balance	(945,847)	(281,643) *	(170,763) **
Ending Fund Balance	**$452,406**	**$170,763** *	**$0** **

* 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.



CAPITAL IMPROVEMENT PROJECTS FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Interest	$0	$6,020,000	$4,080,696
Other	2,579,248	2,022,806	0
Reimbursements	0	0	0
Service Charges	0	0	0
Transfers	6,308,000	6,953,566	6,373,957
Fund Balance	0	101,645,397	86,981,884
Total Revenues	**$8,887,248**	**$116,641,769**	**$97,436,537**
Expenditures			
City Clerk			
Personal Services	$0	$0	$0
Other Services & Charges	57,568	25,053	24,803
Supplies	10,262	67,469	67,469
Capital Outlay	0	0	43
Transfers	0	250,000	0
Department Total	**$67,830**	**$342,522**	**$92,315**
City Manager's Office			
Personal Services	$0	$0	$0
Other Services & Charges	217,750	459,155	196,150
Supplies	76,464	267,714	159,028
Capital Outlay	912,051	744,067	4,943,253
Transfers	(80,000)	0	0
Department Total	**$1,126,265**	**$1,470,936**	**$5,298,431**
Development Services			
Personal Services	$0	$0	$0
Other Services & Charges	0	18,623	18,623
Supplies	0	0	0
Capital Outlay	0	2,900	2,900
Transfers	0	0	0
Department Total	**$0**	**$21,523**	**$21,523**
Finance			
Personal Services	$0	$0	$0
Other Services & Charges	127,455	284,863	1,092,238
Supplies	0	48,830	98,830
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$127,455**	**$333,693**	**$1,191,068**

	Actual FY25	Adopted FY26	Adopted FY27
Fire			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	231,553	1,651,704	5,786
Transfers	0	0	0
Department Total	**$231,553**	**$1,651,704**	**$5,786**
General Services			
Personal Services	$0	$0	$0
Other Services & Charges	1,111,976	5,070,777	4,630,349
Supplies	1,992,445	11,465,791	9,132,644
Capital Outlay	4,744,930	12,979,120	17,305,400
Transfers	0	0	0
Department Total	**$7,849,351**	**$29,515,688**	**$31,068,393**
Human Resources			
Personal Services	$0	$0	$0
Other Services & Charges	0	31,866	31,866
Supplies	0	22,052	38,656
Capital Outlay	0	134,400	94,418
Transfers	0	0	0
Department Total	**$0**	**$188,318**	**$164,940**
Information Technology			
Personal Services	$0	$0	$0
Other Services & Charges	177,058	1,047,913	904,690
Supplies	195,492	265,976	227,648
Capital Outlay	0	183,304	183,304
Transfers	0	8,932	8,932
Department Total	**$372,550**	**$1,506,125**	**$1,324,574**
Mayor and Council			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	44,500
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$0**	**$0**	**$44,500**
Municipal Court			
Personal Services	$0	$0	$0
Other Services & Charges	0	3,812	3,812
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$0**	**$3,812**	**$3,812**

	Actual FY25	Adopted FY26	Adopted FY27
Municipal Counselor's Office			
Personal Services	$0	$0	$0
Other Services & Charges	11,983	234,015	15,426
Supplies	70,002	18,362	213,482
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$81,985**	**$252,377**	**$228,908**
Non-Departmental			
Personal Services	$0	$0	$0
Other Services & Charges	24,335	2,999,738	4,549,738
Supplies	0	0	0
Capital Outlay	0	46,299,204	23,427,141
Transfers	0	2,323,924	1,990,116
Department Total	**$24,335**	**$51,622,866**	**$29,966,995**
Parks and Recreation			
Personal Services	$0	$0	$0
Other Services & Charges	1,571,028	2,921,734	3,685,288
Supplies	142,399	241,596	155,492
Capital Outlay	3,567,773	6,148,814	1,492,709
Transfers	0	0	0
Department Total	**$5,281,200**	**$9,312,144**	**$5,333,489**
Planning			
Personal Services	$0	$0	$0
Other Services & Charges	1,133,956	2,696,716	977,836
Supplies	0	121,900	119,721
Capital Outlay	0	16,762	144,741
Transfers	0	0	0
Department Total	**$1,133,956**	**$2,835,378**	**$1,242,298**
Police			
Personal Services	$0	$0	$0
Other Services & Charges	95,543	271,882	43,647
Supplies	38,181	248,876	45,027
Capital Outlay	0	2,666,251	2,902,660
Transfers	0	0	0
Department Total	**$133,724**	**$3,187,009**	**$2,991,334**
Public Transportation and Parking			
Personal Services	$0	$0	$0
Other Services & Charges	2,800	540,908	540,908
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$2,800**	**$540,908**	**$540,908**

	Actual FY25	Adopted FY26	Adopted FY27
Public Works			
Personal Services	$0	$0	$0
Other Services & Charges	975,568	2,110,218	3,384,217
Supplies	40,976	445,769	425,734
Capital Outlay	4,911,033	11,300,779	14,107,312
Transfers	0	0	0
Department Total	**$5,927,577**	**$13,856,766**	**$17,917,263**
All Departments			
Personal Services	$0	$0	$0
Other Services & Charges	5,507,020	18,717,273	20,144,091
Supplies	2,566,222	13,214,335	10,683,731
Capital Outlay	14,367,340	82,127,305	64,609,667
Transfers	-80,000	2,582,856	1,999,048
Total Expenditures	**$22,360,581**	**$116,641,769**	**$97,436,537**
Use of Fund Balance			
Beginning Fund Balance	$124,050,209	$110,576,877	$86,981,884
Additions/(Reductions) to Fund Balance	(13,473,333)	(23,594,993) *	(86,981,884) **
Ending Fund Balance	**$110,576,877**	**$86,981,884** *	**$0** **

* Estimated.

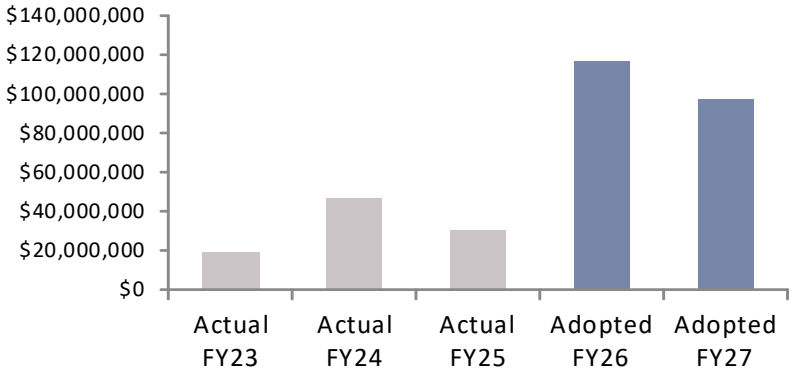
** Assumes budgeted revenues and expenditures.

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 2026 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 PROJECTS USE TAX FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Use Tax	$0	$0	$0
Interest	0	36,995	72,915
Other	824,486	7,040	12,017
Transfers	0	0	0
Fund Balance	0	2,008,493	2,553,691
Total Revenues	**$824,486**	**$2,052,528**	**$2,638,623**
Expenditures			
Information Technology			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Department Total	**$0**	**$0**	**$0**
Non-Departmental			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Total Expenditures	**$0**	**$0**	**$0**
Police			
Personal Services	$0	$0	$0
Other Services & Charges	0	180	180
Supplies	0	756	756
Capital Outlay	0	2,051,592	2,637,687
Department Total	**$0**	**$2,052,528**	**$2,638,623**

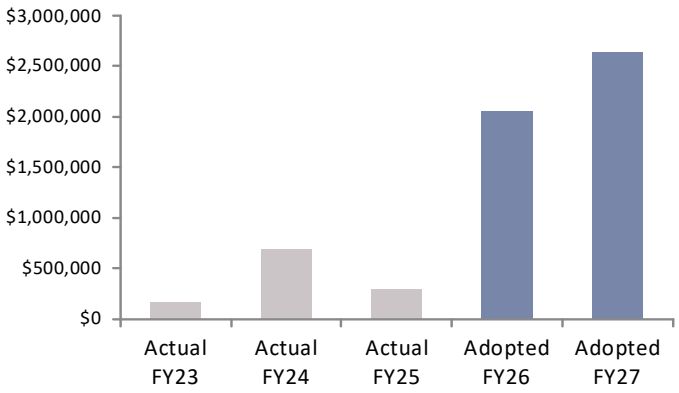
	Actual FY25	Adopted FY26	Adopted FY27
All Departments			
Personal Services	$0	$0	$0
Other Services & Charges	0	180	180
Supplies	0	756	756
Capital Outlay	0	2,051,592	2,637,687
Total Expenditures	**$0**	**$2,052,528**	**$2,638,623**
Use of Fund Balance			
Beginning Fund Balance	$1,944,948	$2,769,434	$2,553,691
Additions/(Reductions) to Fund Balance	824,486	(215,743) *	(2,553,691) **
Ending Fund Balance	**$2,769,434**	**$2,553,691** *	**$0** **

* Estimated.

** Assumes budgeted revenues and 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.

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



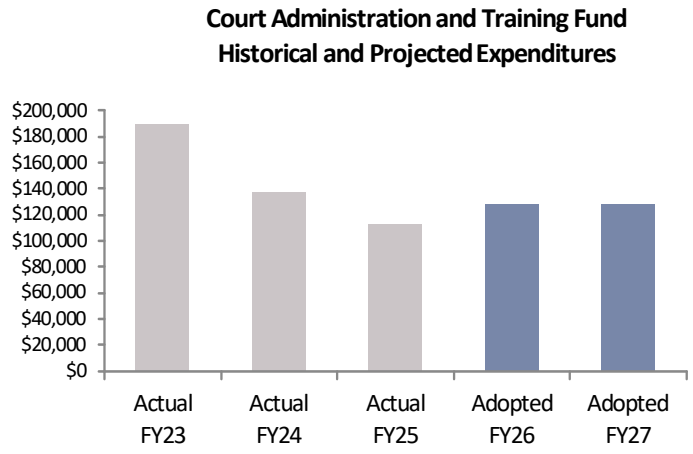
COURT ADMINISTRATION AND TRAINING FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Fees	$103,229	$106,460	$112,256
Fines	0	0	0
Interest	0	1,693	4,738
Fund Balance	0	20,647	11,757
Total Revenues	**$103,229**	**$128,800**	**$128,751**
Expenditures			
Municipal Court			
Personal Services	$0	$0	$0
Other Services & Charges	1,250	7,000	7,000
Supplies	3,000	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$4,250**	**$7,000**	**$7,000**
Municipal Counselor			
Personal Services	$0	$0	$0
Other Services & Charges	3,442	12,000	12,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$3,442**	**$12,000**	**$12,000**
Police			
Personal Services	$0	$0	$0
Other Services & Charges	99,175	106,800	106,751
Supplies	0	3,000	3,000
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$99,175**	**$109,800**	**$109,751**

	Actual FY25	Adopted FY26	Adopted FY27
All Departments			
Personal Services	$0	$0	$0
Other Services & Charges	103,867	125,800	125,751
Supplies	3,000	3,000	3,000
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	**$106,867**	**$128,800**	**$128,751**
Use of Fund Balance			
Beginning Fund Balance	$3,639	$0	$68,340
Additions/(Reductions) to Fund Balance	(3,639)	68,340 *	(11,757) **
Ending Fund Balance	**$0**	**$68,340** *	**$56,583** **

* 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.

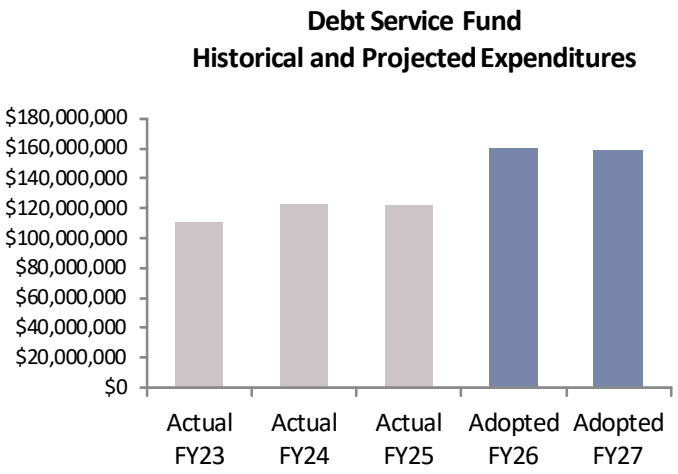
DEBT SERVICE FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Ad Valorem (Property Tax)	$127,766,999	$107,992,854	$115,911,915
Interest	1,551,595	3,900,000	3,000,000
Other	9,685,860	9,000,000	8,180,783
Fund Balance	0	40,000,000	32,000,000
Total Revenues	**$139,004,455**	**$160,892,854**	**$159,092,698**
Expenditures - Non-Departmental			
Judgments	$5,103,061	$7,558,045	$5,067,392
Judgment Interest	406,508	607,947	767,762
Fiscal Agency Fees	610,125	487,170	310,725
Bond Retirement	84,545,000	90,175,000	77,675,000
Interest on Bonds	41,122,011	49,954,036	28,013,989
Reserve For Future Debt Service Payments	0	12,110,656	47,257,830
Total Expenditures	**$131,786,705**	**$160,892,854**	**$159,092,698**
Use of Fund Balance			
Beginning Fund Balance	$150,965,880	$158,183,630	$130,294,286
Additions/(Reductions) to Fund Balance	7,217,750	(27,889,344) *	15,257,830 **
Ending Fund Balance	**$158,183,630**	**$130,294,286** *	**$145,552,116** **

* 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.



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.

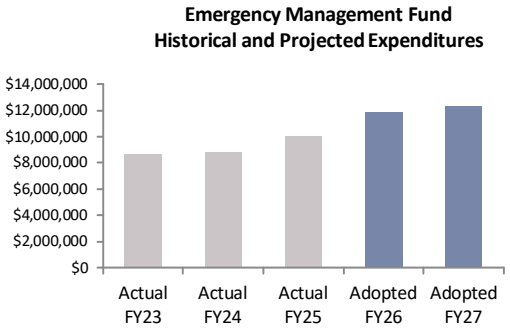
EMERGENCY MANAGEMENT FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Tariffs	$8,323,950	$9,156,700	$8,445,181
Interest	0	22,563	14,916
Transfers	2,649,450	2,453,103	3,668,843
Other	2,071	0	0
Fund Balance	0	293,339	200,000
Total Revenues	**$10,975,471**	**$11,925,705**	**$12,328,940**
Expenditures - Information Technology			
Personal Services	$0	$0	$0
Other Services & Charges	0	$0	$1,785,000
Supplies	0	$0	$5,000
Capital Outlay	0	$0	$0
Transfers	0	$0	$0
Total Expenditures	**$0**	**$0**	**$1,790,000**
Expenditures - Police			
Personal Services	$8,192,915	$8,317,698	$8,629,531
Other Services & Charges	3,254,196	$2,798,938	$1,886,340
Supplies	29,165	$44,069	$23,069
Capital Outlay	0	$0	$0
Transfers	0	$765,000	$0
Total Expenditures	**$11,476,276**	**$11,925,705**	**$10,538,940**
All Departments			
Personal Services	$8,192,915	$8,317,698	$8,629,531
Other Services & Charges	$3,254,196	$2,798,938	$3,671,340
Supplies	$29,165	$44,069	$28,069
Capital Outlay	$0	$0	$0
Transfers	$0	$765,000	$0
Total Expenditures	**$11,476,276**	**$11,925,705**	**$12,328,940**
Use of Fund Balance			
Beginning Fund Balance	$627,682	$126,877	$272,576
Additions/(Reductions) to Fund Balance	(500,805)	145,699 *	(200,000)
Ending Fund Balance	**$126,877**	**$272,576** *	**$72,576**

* 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.



FIRE SALES TAX FUND (FIRE FIGHTING AND FIRE RESCUE)

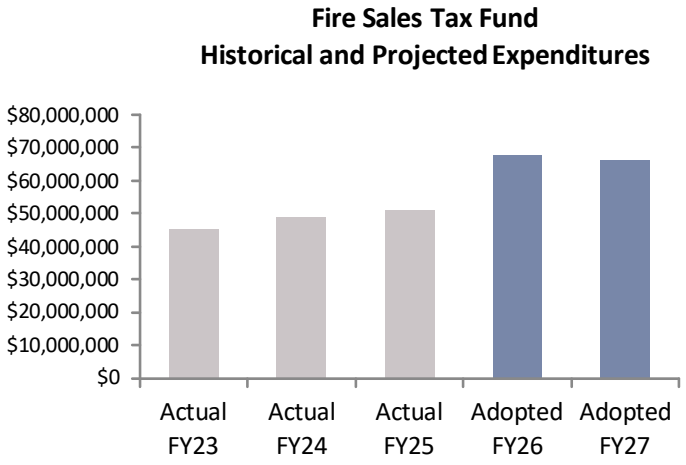
	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Special Sales Tax	$54,147,439	$55,053,264	$56,910,236
Interest	0	607,546	1,287,709
Other	274,493	15,497	106,357
Service Charges	89,426	0	0
Transfers	640,715	0	0
Fund Balance	0	11,987,579	7,663,457
Total Revenues	**$55,152,073**	**$67,663,886**	**$65,967,759**
Expenditures - Fire			
Personal Services	$43,195,489	$44,296,092	$46,441,580
Other Services & Charges	4,869,200	9,104,169	10,086,179
Supplies	8,404,599	7,992,410	5,440,000
Capital Outlay	764,257	6,271,215	4,000,000
Transfers	0	0	0
Total Expenditures	**$57,233,545**	**$67,663,886**	**$65,967,759**
Use of Fund Balance			
Beginning Fund Balance	$30,614,197	$28,532,726	$22,495,036
Additions/(Reductions) to Fund Balance	(2,081,471)	(6,037,690) *	(7,663,457) **
Ending Fund Balance	**$28,532,726**	**$22,495,036** *	**$14,831,579** **

* 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.



GENERAL FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues - Operating			
Taxes	$439,188,109	$449,638,294	$465,136,568
Franchise Fees	54,823,679	51,275,394	58,609,706
Licenses & Permits	16,856,088	17,422,506	19,971,984
Service Charges	66,821,345	67,181,144	70,826,077
Fines	10,294,084	8,570,818	10,948,396
Transfers	79,264	79,264	370,049
Other Revenue	10,220,814	22,943,563	13,082,706
Total Revenues - Operating	**$598,283,383**	**$617,110,983**	**$638,945,486**
Revenues - Non-Operating			
Taxes	$144,282,120	$147,970,025	$151,759,825
Interest	0	0	0
Total Revenues - Non-Operating	**$144,282,120**	**$147,970,025**	**$151,759,825**
Total Revenues	**$742,565,502**	**$765,081,008**	**$790,705,311**
Expenditures - Operating			
City Auditor's Office			
Personal Services	$1,474,997	$1,372,580	$1,268,320
Other Services & Charges	99,506	140,599	140,644
Supplies	1,787	7,690	7,690
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$1,576,289**	**$1,520,869**	**$1,416,654**
City Clerk			
Personal Services	$1,232,528	$1,243,581	$1,311,423
Other Services & Charges	327,876	435,908	421,722
Supplies	3,127	6,052	5,052
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$1,563,532**	**$1,685,541**	**$1,738,197**
City Manager's Office			
Personal Services	$5,186,898	$4,845,252	$5,161,272
Other Services & Charges	749,198	586,644	961,928
Supplies	63,579	32,366	32,324
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$5,999,674**	**$5,464,262**	**$6,155,524**

	Actual FY25	Adopted FY26	Adopted FY27
Development Services			
Personal Services	$17,301,373	$17,584,388	$18,177,686
Other Services & Charges	3,748,763	4,015,194	4,504,053
Supplies	786,947	719,217	719,217
Capital Outlay	0	0	0
Transfers	163,200	100,000	100,000
Department Total	**$22,000,282**	**$22,418,799**	**$23,500,956**
Finance			
Personal Services	$9,178,028	$9,462,927	$9,713,530
Other Services & Charges	2,698,365	2,028,665	2,015,073
Supplies	68,179	123,061	115,760
Capital Outlay	0	0	0
Debt Service	0	0	0
Transfers	265,000	0	0
Department Total	**$12,209,572**	**$11,614,653**	**$11,844,363**
Fire			
Personal Services	$126,792,114	$122,330,117	$126,777,157
Other Services & Charges	11,139,139	11,667,076	12,936,507
Supplies	2,044,944	1,741,907	1,737,654
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$139,976,198**	**$135,739,100**	**$141,451,318**
General Services			
Personal Services	$4,760,066	$4,891,706	$4,937,104
Other Services & Charges	1,391,373	1,328,772	1,769,756
Supplies	120,669	145,122	185,152
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$6,272,107**	**$6,365,600**	**$6,892,012**
Human Resources			
Personal Services	$5,091,787	$4,502,879	$4,696,502
Other Services & Charges	1,191,717	1,244,603	1,312,628
Supplies	38,648	61,090	74,672
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$6,322,153**	**$5,808,572**	**$6,083,802**

	Actual FY25	Adopted FY26	Adopted FY27
Juvenile Justice - Municipal Court			
Personal Services	$982,904	$1,007,905	$940,455
Other Services & Charges	100,205	119,257	119,257
Supplies	0	2,631	2,631
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$1,083,109**	**$1,129,793**	**$1,062,343**
Juvenile Justice - Municipal Counselor			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	3,575	2,782	2,782
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$3,575**	**$2,782**	**$2,782**
Mayor and Council			
Personal Services	$1,290,640	$1,244,581	$1,255,357
Other Services & Charges	141,043	155,633	168,383
Supplies	23,374	32,420	32,420
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$1,455,057**	**$1,432,634**	**$1,456,160**
Municipal Court			
Personal Services	$4,525,631	$4,826,323	$5,220,506
Other Services & Charges	3,246,866	3,536,782	3,237,287
Supplies	113,835	172,290	159,790
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$7,886,332**	**$8,535,395**	**$8,617,583**
Municipal Counselor's Office			
Personal Services	$8,800,931	$8,874,586	$9,060,985
Other Services & Charges	833,761	634,329	701,333
Supplies	154,383	218,983	203,913
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$9,789,075**	**$9,727,898**	**$9,966,231**

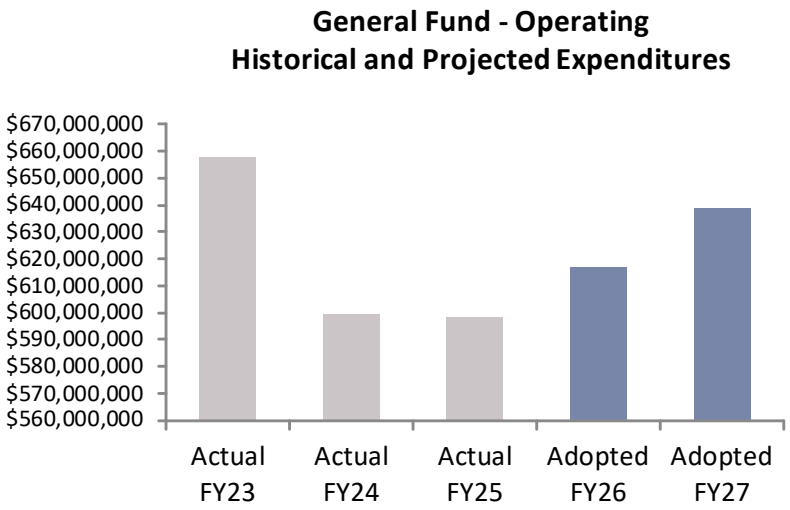
	Actual FY25	Adopted FY26	Adopted FY27
Non-Departmental			
Personal Services	$18,019,767	$23,988,310	$31,779,983
Other Services & Charges	28,553,136	42,623,245	40,660,931
Supplies	18,354	27,500	27,500
Capital Outlay	0	0	0
Debt Service	12,855	10,000	10,000
Transfers	21,436,005	20,035,774	20,306,165
Department Total	**$68,040,118**	**$86,684,829**	**$92,784,579**
Parks and Recreation			
Personal Services	$17,572,085	$18,625,317	$19,127,322
Other Services & Charges	23,797,979	23,102,835	22,151,358
Supplies	2,466,121	2,524,789	2,496,110
Capital Outlay	59,700	0	0
Transfers	1,278,771	1,323,396	2,478,771
Department Total	**$45,174,657**	**$45,576,337**	**$46,253,561**
Planning			
Personal Services	$5,094,857	$5,013,161	$5,618,123
Other Services & Charges	2,328,075	1,882,623	1,770,429
Supplies	49,101	45,674	53,536
Capital Outlay	0	0	0
Transfers	245,098	245,098	245,098
Department Total	**$7,717,132**	**$7,186,556**	**$7,687,186**
Police			
Personal Services	$162,294,650	$155,233,942	$161,376,812
Other Services & Charges	21,343,279	22,446,223	22,727,290
Supplies	1,349,954	1,541,907	1,002,708
Capital Outlay	0	2,220,182	1,110,091
Transfers	5,225,720	4,179,112	4,987,467
Department Total	**$190,213,603**	**$185,621,366**	**$191,204,368**
Public Transportation and Parking			
Other Services & Charges	$41,606,245	$40,553,908	$41,632,014
Transfers	1,438,769	1,237,453	1,334,397
Department Total	**$43,045,014**	**$41,791,361**	**$42,966,411**
Public Works			
Personal Services	$23,677,618	$24,819,486	$26,160,529
Other Services & Charges	9,721,701	10,079,319	8,991,194
Supplies	2,581,796	3,809,035	2,709,733
Capital Outlay	0	96,796	0
Transfers	0	0	0
Department Total	**$35,981,115**	**$38,804,636**	**$37,861,456**

	Actual FY25	Adopted FY26	Adopted FY27
All Departments - Operating			
Personal Services	$413,276,874	$409,867,041	$432,583,066
Other Services & Charges	153,018,227	166,581,615	166,221,787
Supplies	9,888,374	11,214,516	9,568,644
Capital Outlay	59,700	2,316,978	1,110,091
Debt Service	12,855	10,000	10,000
Transfers	30,052,563	27,120,833	29,451,898
Total Operating Expenditures	**$606,308,592**	**$617,110,983**	**$638,945,486**
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	119,981,905	147,970,025	151,759,825
Department Total	**$119,981,905**	**$147,970,025**	**$151,759,825**
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	119,981,905	147,970,025	151,759,825
Total Non-Operating Expenditures	**$119,981,905**	**$147,970,025**	**$151,759,825**
Total All Departments Operating and Non-Operating			
Personal Services	$413,276,874	$409,867,041	$432,583,066
Other Services & Charges	153,018,227	166,581,615	166,221,787
Supplies	9,888,374	11,214,516	9,568,644
Capital Outlay	59,700	2,316,978	1,110,091
Debt Service	12,855	10,000	10,000
Transfers	150,034,468	175,090,858	181,211,723
Total General Fund Expenditures	**$726,290,497**	**$765,081,008**	**$790,705,311**
Use of Fund Balance			
Beginning Fund Balance	$143,305,145	$135,279,936	$132,146,817
Additions/(Reductions) to Fund Balance	(8,025,209)	(3,133,119) *	0 **
Ending Fund Balance	**$135,279,936**	**$132,146,817** *	**$132,146,817** **

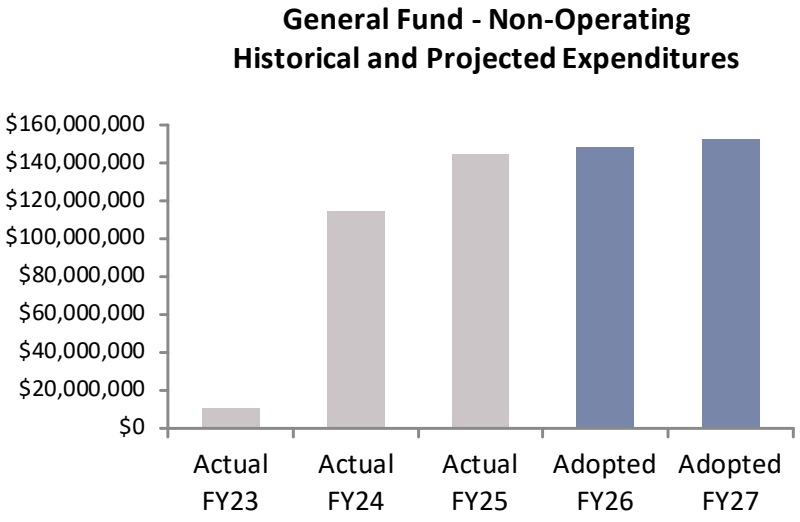
* Estimated.

** 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.



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.



GRANTS MANAGEMENT FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Department of Commerce	($0)	$0	$0
Department of Energy	143,745	117,767	44,052
Department of Health and Human Services	0	0	319,867
Department of Homeland Security	127,552	0	0
Department of Housing and Urban Development	19,999,193	35,029,133	38,631,859
Department of Interior	52,141	18,375	54,410
Department of Justice	754,100	1,517,953	2,079,650
Department of Transportation	2,065,440	1,756,489	27,036,397
Department of the Treasury	59,544,846	42,000,000	21,000,000
Environmental Protection Agency	668,520	4,960,991	4,514,110
Federal Emergency Management Agency	3,922	0	0
Federal Railroad Administration	90,132	60,000	0
Other - Misc Grants, Loan Repayments, Etc.	1,901,791	0	0
State and Local Grants	851,216	2,201,804	1,555,737
Total Revenues [(a)]	**$86,202,598**	**$87,662,512**	**$95,236,082**

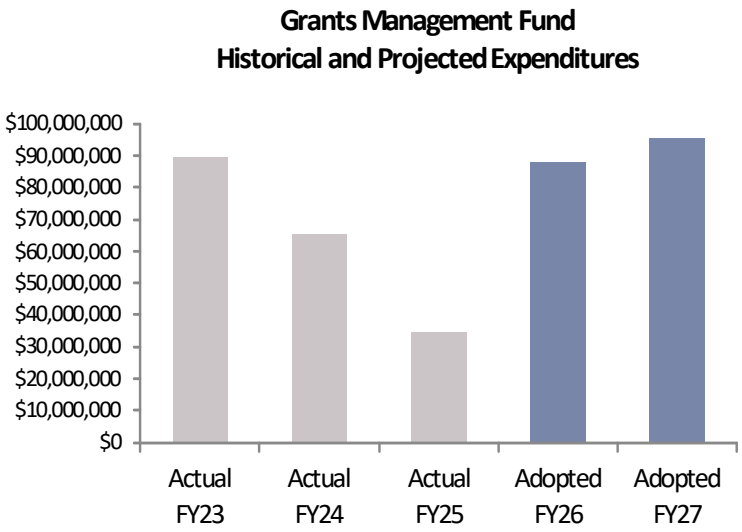
	Actual FY25	Adopted FY26	Adopted FY27
Expenditures			
City Manager's Office			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	600,000	0	0
Transfers	0	0	0
Department Total	**$600,000**	**$0**	**$0**
Fire			
Personal Services	$0	$0	$393,071
Other Services & Charges	8,039	0	1,500
Supplies	0	0	116,195
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$8,039**	**$0**	**$510,766**
General Services			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	374,897
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$0**	**$0**	**$374,897**
Non-Departmental			
Personal Services	$167,821	$0	$0
Other Services & Charges	10,861,244	42,000,000	21,000,000
Supplies	1,665,838	0	0
Capital Outlay	37,609,923	0	0
Transfers	875,000	0	0
Department Total	**$51,179,826**	**$42,000,000**	**$21,000,000**
Parks and Recreation			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	4,281	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$4,281**	**$0**	**$0**
Planning			
Personal Services	$4,341,154	$5,605,413	$7,309,287
Other Services & Charges	18,770,598	35,881,471	62,774,982
Supplies	32,292	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$23,144,044**	**$41,486,884**	**$70,084,269**

	Actual FY25	Adopted FY26	Adopted FY27
Police			
Personal Services	$2,161,011	$1,978,573	$1,767,317
Other Services & Charges	437,809	1,476,015	1,015,333
Supplies	49,672	209,604	127,500
Capital Outlay	117,880	309,926	235,000
Transfers	0	0	0
Department Total	**$2,766,372**	**$3,974,118**	**$3,145,150**
Public Works			
Personal Services	$0	$201,510	$121,000
Other Services & Charges	12,250	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$12,250**	**$201,510**	**$121,000**
All Departments			
Personal Services	$6,669,986	$7,785,496	$9,590,675
Other Services & Charges	30,089,940	79,357,486	84,791,815
Supplies	1,752,083	209,604	618,592
Capital Outlay	38,327,803	309,926	235,000
Transfers	875,000	0	0
Total Expenditures	**$77,714,813**	**$87,662,512**	**$95,236,082**

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.

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.

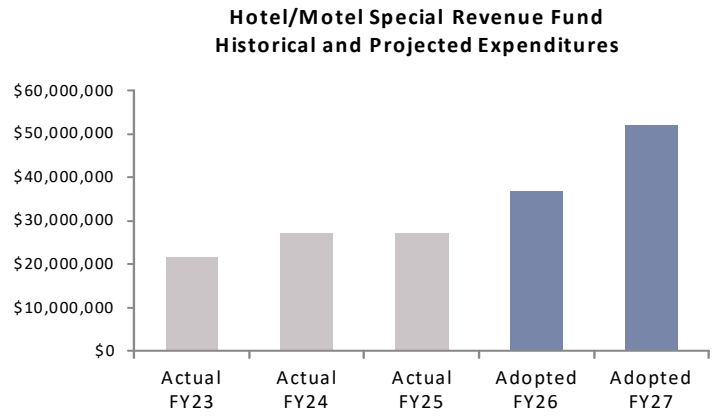


HOTEL/MOTEL TAX SPECIAL REVENUE FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Hotel/Motel Tax	$28,402,415	$29,373,788	$38,447,404
Interest	0	213,753	659,422
Other	649,324	0	1,000,000
Transfers	8,259,821	7,139,679	12,040,251
Fund Balance	0	0	0
Total Revenues	**$37,311,559**	**$36,727,220**	**$52,147,077**
Expenditures			
Expenditures - Non-Departmental			
Personal Services	$0	$0	$0
Other Services & Charges	10,142,197	18,742,393	25,751,155
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	19,085,201	17,984,827	26,395,922
Total Expenditures	**$29,227,398**	**$36,727,220**	**$52,147,077**
Use of Fund Balance			
Beginning Fund Balance	$12,874,675	$20,958,837	$13,115,498
Additions/(Reductions) to Fund Balance	8,084,161	(7,843,339) *	0 **
Ending Fund Balance	**$20,958,837**	**$13,115,498** *	**$13,115,498** **

* Estimated.

** Assumes budgeted revenues and expenditures.



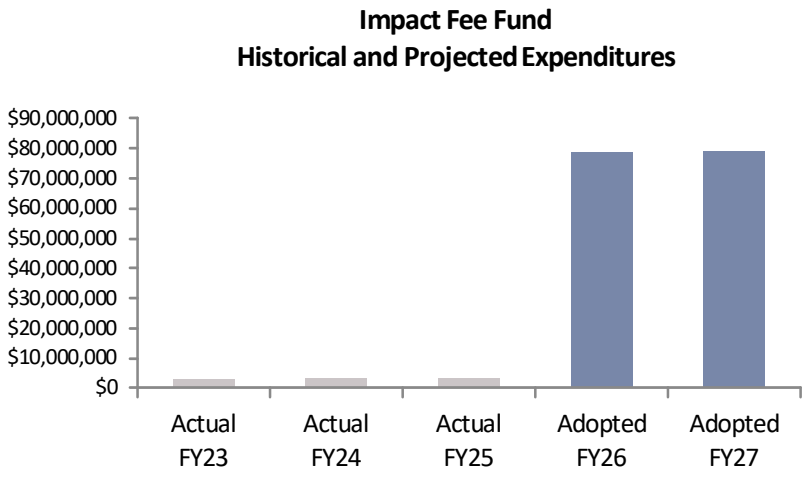
On December 14, 2004, the Oklahoma City voters approved a 5.5% hotel occupancy tax for encouraging, promoting, and fostering convention and tourism development of the City, funding improvements to the Oklahoma City Fairgrounds, and sponsoring or promoting events recommended by the Oklahoma City Convention 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 FY25	Adopted FY26	Adopted FY27
Revenues			
Impact Fees	$12,261,932	$18,795,968	$12,162,382
Interest	0	3,674,586	3,408,967
Other	(18,003)	0	0
Fund Balance	0	56,038,172	63,353,050
Total Revenues	**$12,243,929**	**$78,508,726**	**$78,924,399**
Expenditures - Public Works			
Personal Services	$0	$0	$0
Other Services & Charges	3,418,590	18,529,798	16,963,239
Supplies	0	0	0
Capital Outlay	9,090,002	59,978,928	61,961,160
Transfers	0	0	0
Department Total	**$12,508,592**	**$78,508,726**	**$78,924,399**
Use of Fund Balance			
Beginning Fund Balance	$60,627,542	$60,362,879	$63,353,050
Additions/(Reductions) to Fund Balance	(264,663)	2,990,171 *	(63,353,050) **
Ending Fund Balance	**$60,362,879**	**$63,353,050** *	**$0** **

* Estimated.

** Assumes budgeted revenues and 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.

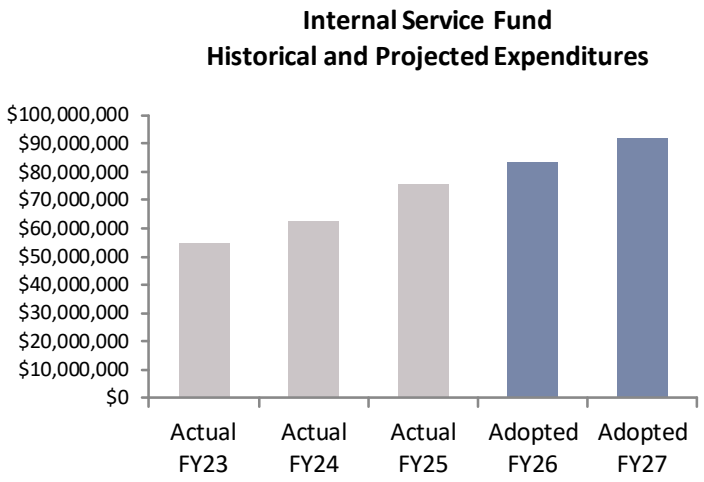
INTERNAL SERVICE FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Interest	$0	$25,428	$76,265
Information Technology Chargebacks	41,263,506	38,471,345	39,574,616
Risk Management Chargebacks	28,056,213	25,561,800	28,969,195
Print Shop Chargebacks	1,106,351	1,148,557	1,368,369
Fleet Services Chargebacks	10,412,589	11,218,984	11,296,637
Licenses, Permits and Fees	0	0	0
Other	1,033,997	14,121	0
Services	14,718	0	0
Transfers	145,280	50,000	3,923,403
Fund Balance	0	7,166,030	6,690,803
Total Revenues	**$82,032,654**	**$83,656,265**	**$91,899,288**
Expenditures			
City Manager's Office - Print Shop			
Personal Services	$433,867	$413,067	$466,529
Other Services & Charges	527,175	626,569	721,235
Supplies	199,117	108,921	181,209
Capital Outlay	0	89,016	80,000
Transfers	10,000	0	0
Department Total	**$1,170,158**	**$1,237,573**	**$1,448,973**
Finance - Risk Management			
Personal Services	$1,156,903	$1,211,584	$1,309,833
Other Services & Charges	1,029,632	1,191,662	1,169,675
Supplies	23,139	24,532	24,532
Capital Outlay	0	0	0
Transfers	26,029,922	23,203,628	26,710,195
Department Total	**$28,239,596**	**$25,631,406**	**$29,214,235**
General Services - Fleet Services			
Personal Services	$3,256,454	$3,322,309	$3,529,532
Other Services & Charges	1,043,862	1,490,410	1,772,889
Supplies	5,733,509	7,245,793	6,589,990
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$10,033,825**	**$12,058,512**	**$11,892,411**
Information Technology			
Personal Services	$17,096,326	$17,438,320	$17,934,550
Other Services & Charges	7,430,117	9,048,301	9,632,714
Supplies	2,104,516	4,938,192	5,799,454
Capital Outlay	0	38,990	176,909
Transfers	13,695,149	13,264,971	15,800,042
Department Total	**$40,326,108**	**$44,728,774**	**$49,343,669**

	Actual FY25	Adopted FY26	Adopted FY27
All Departments			
Personal Services	$21,943,549	$22,385,280	$23,240,444
Other Services & Charges	10,030,786	12,356,942	13,296,513
Supplies	8,060,281	12,317,438	12,595,185
Capital Outlay	0	128,006	256,909
Transfers	39,735,071	36,468,599	42,510,237
Total Expenditures	**$79,769,687**	**$83,656,265**	**$91,899,288**
Use of Fund Balance			
Beginning Fund Balance	$16,953,649	$19,216,616	$20,515,625
Additions/(Reductions) to Fund Balance	2,262,967	1,299,009 *	(6,690,803) **
Ending Fund Balance	**$19,216,616**	**$20,515,625** *	**$13,824,822** **

* Estimated.

** Assumes budgeted revenues and expenditures.



Internal Service Funds were established to finance and account for services and commodities furnished by one City department to other City departments on a cost reimbursement basis. Since the services and commodities are supplied exclusively within the City government, they are separate from those services that are rendered to the public in general and/or accounted for in other City Funds. Details of the services provided may be found under the following department headings presented in this budget: City Manager's Office - Public Information and Marketing (Print Shop), Finance (Risk Management), General Services (Fleet Services), and Information Technology.

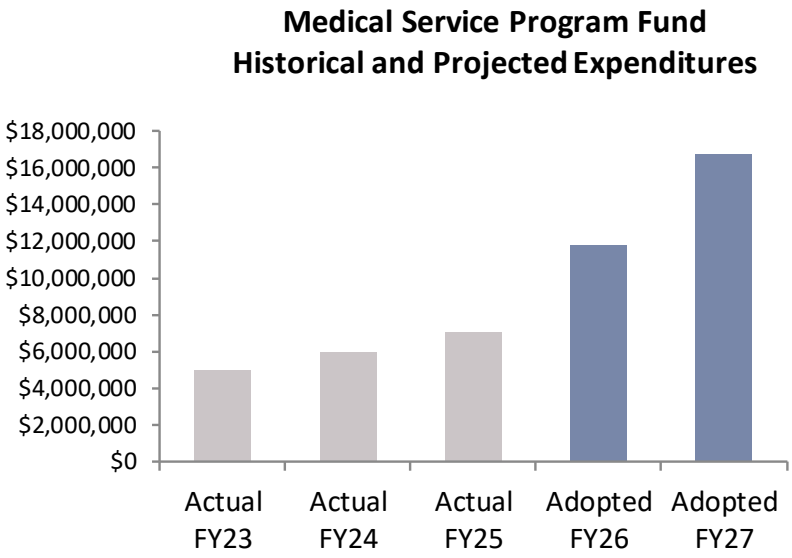
MEDICAL SERVICE PROGRAM FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Medical Service Program Fee	$10,905,030	$7,227,007	$16,204,467
Interest	0	218,235	535,778
Other	0	0	0
Fund Balance	0	4,360,706	0
Total Revenues	**$10,905,030**	**$11,805,948**	**$16,740,245**
Expenditures - Fire			
Personal Services	$3,151,435	$3,443,095	$3,706,396
Other Services & Charges	273,028	347,401	342,952
Supplies	745,833	570,210	570,120
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	**$4,170,296**	**$4,360,706**	**$4,619,468**
Expenditures - Non-Departmental			
Personal Services	$0	$0	$0
Other Services & Charges	5,804,992	7,445,242	12,120,777
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	**$5,804,992**	**$7,445,242**	**$12,120,777**
All Departments			
Personal Services	$3,151,435	$3,443,095	$3,706,396
Other Services & Charges	6,078,019	7,792,643	12,463,729
Supplies	745,833	570,210	570,120
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	**$9,975,287**	**$11,805,948**	**$16,740,245**
Use of Fund Balance			
Beginning Fund Balance	$11,751,209	$12,680,952	$20,269,934
Additions/(Reductions) to Fund Balance	929,743	7,588,982 *	0 **
Ending Fund Balance	**$12,680,952**	**$20,269,934** *	**$20,269,934** **

* Estimated.

** Assumes budgeted revenues and expenditures.

MEDICAL SERVICE PROGRAM FUND



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) EMSACare 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.

The Medical Service Program Fund consists of two sub-funds: the Medical Services Program Fund and the Ambulance Services Fund. Both funds are restricted for use in support of emergency response and medical transport services. The Medical Services Program Fund covers administrative costs incurred by the Utilities Department, including billing and customer service operations for the program. The Ambulance Services Fund supports the direct operating costs associated with providing ambulance and medical transport services and receives revenue through ambulance transport billing.

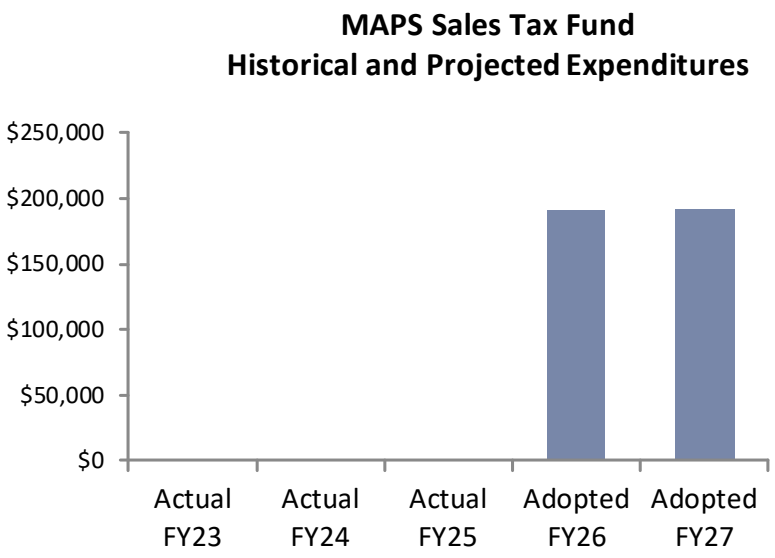
METROPOLITAN AREA PROJECTS (MAPS) SALES TAX FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Sales Tax	$0	$0	$0
Interest	8,132	7,862	7,497
Other	0	0	0
Fund Balance	0	182,436	183,861
Total Revenues	**$8,132**	**$190,298**	**$191,358**
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	170,077	171,137
Transfers	0	0	0
Total Expenditures	**$0**	**$190,298**	**$191,358**
Use of Fund Balance			
Beginning Fund Balance	$174,784	$182,915	$367,722
Additions/(Reductions) to Fund Balance	8,132	184,807 *	(183,861) **
Ending Fund Balance	**$182,915**	**$367,722** *	**$183,861** **

* Estimated.

** Assumes budgeted revenues and expenditures.

METROPOLITAN AREA PROJECTS (MAPS) SALES TAX



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.

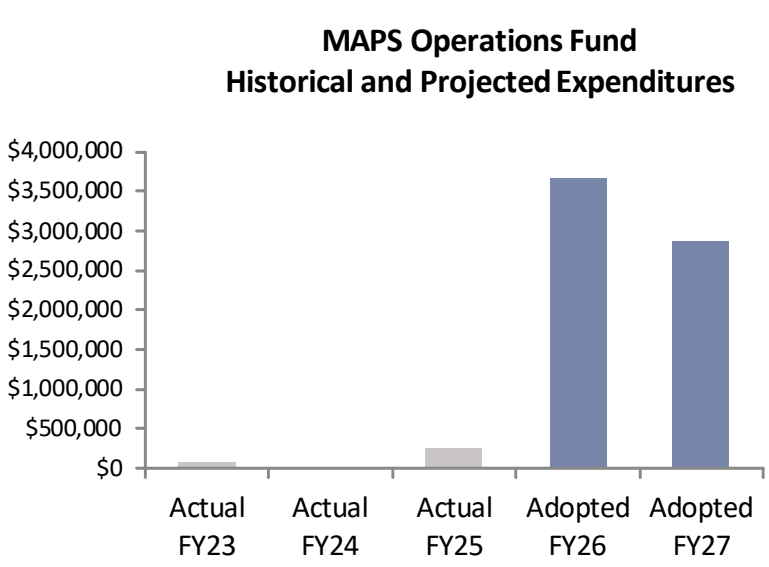
The ordinance established a limited purpose tax fund to be expended only for specified projects, including improvements to the North Canadian River; a metropolitan learning center; a baseball park; improvement of the Myriad Convention Center; improvement of the Civic Center Music Hall; improvement of 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 FY25	Adopted FY26	Adopted FY27
Revenues			
Use Tax	$0	$0	$0
Interest	0	71,862	70,039
Other	0	0	0
Transfers	0	0	0
Fund Balance	0	3,584,712	2,801,556
Total Revenues	**$0**	**$3,656,574**	**$2,871,595**
Expenditures			
Parks and Recreation			
Personal Services	$0	$0	$0
Other Services & Charges	139,043	28,401	27,910
Supplies	141,939	90,728	60
Capital Outlay	164,421	1,615,525	1,365,237
Transfers	0	0	0
Department Total	**$445,402**	**$1,734,654**	**$1,393,207**
Non-Departmental			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	99,880
Supplies	0	9,045	100,154
Capital Outlay	0	1,912,875	1,278,354
Transfers	0	0	0
Department Total	**$0**	**$1,921,920**	**$1,478,388**
All Departments			
Personal Services	$0	$0	$0
Other Services & Charges	139,043	28,401	127,790
Supplies	141,939	99,773	100,214
Capital Outlay	164,421	3,528,400	2,643,591
Transfers	0	0	0
Total Expenditures	**$445,402**	**$3,656,574**	**$2,871,595**
Use of Fund Balance			
Beginning Fund Balance	$3,988,625	$3,543,223	$2,801,556
Additions/(Reductions) to Fund Balance	(445,402)	(741,667) *	(2,801,556) **
Ending Fund Balance	**$3,543,223**	**$2,801,556** *	**$0** **

* Estimated.

** Assumes budgeted revenues and 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.

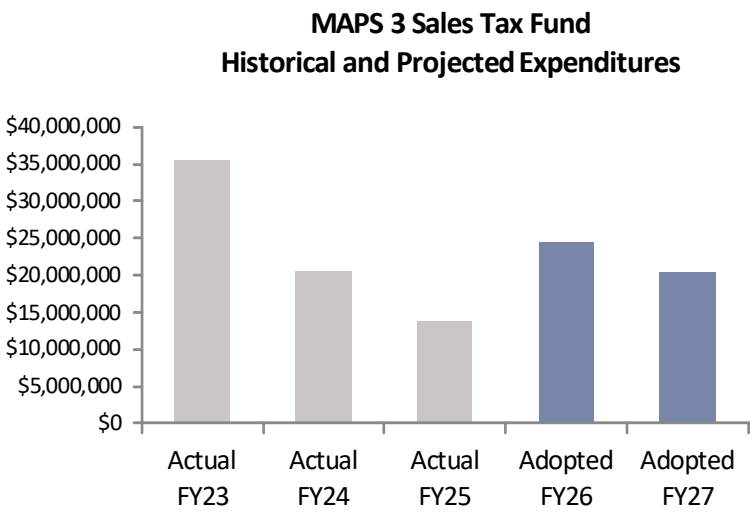
Funds collected from the additional levy were accounted for separately and are to be used for operating, maintaining, and replacing capital as needed on any or all of the nine major MAPS projects. The MAPS Operations Fund budget reflects only the funding for adopted expenditures.

MAPS 3 SALES TAX FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Sales Tax	$40,927	$0	$0
Interest	0	649,934	914,502
Service Charges	0	0	0
Other	(117,319)	0	0
Transfers	0	0	0
Fund Balance	0	23,804,723	19,500,866
Total Revenues	**($76,392)**	**$24,454,657**	**$20,415,368**
Expenditures - City Manager's Office			
Personal Services	$0	$0	$0
Other Services & Charges	8,500	34,293	26,157
Supplies	54,500	72,350	689
Capital Outlay	4,604,380	24,214,846	20,280,655
Transfers	0	133,168	107,867
Total Expenditures	**$4,667,380**	**$24,454,657**	**$20,415,368**
Use of Fund Balance			
Beginning Fund Balance	$27,339,978	$22,596,205	$19,500,866
Additions/(Reductions) to Fund Balance	(4,743,773)	(3,095,339) *	(19,500,866) **
Ending Fund Balance	**$22,596,205**	**$19,500,866** *	**$0** **

* 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.

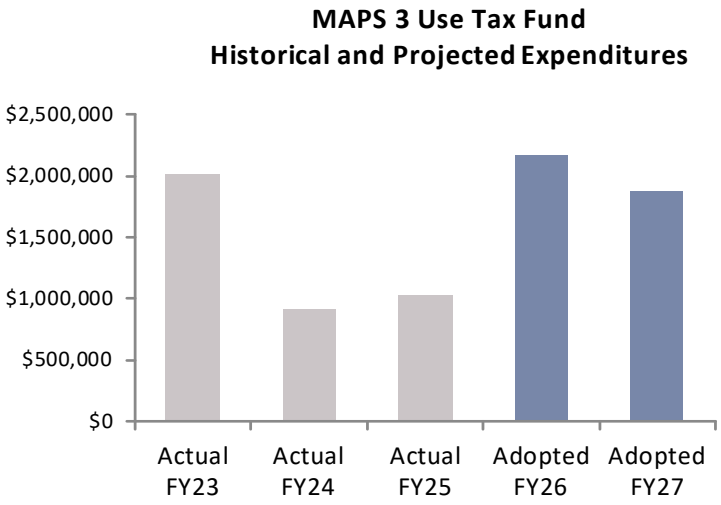
MAPS 3 USE TAX FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Use Tax	($111,933)	$0	$0
Interest	0	68,897	100,666
Other	1,043,513	2,409	537,500
Service Charges	0	0	0
Transfers	(640,715)	0	0
Fund Balance	0	2,094,450	1,240,153
Total Revenues	**$290,865**	**$2,165,756**	**$1,878,319**
Expenditures			
City Manager's Office			
Personal Services	$0	$0	$0
Other Services & Charges	0	208,750	315,691
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$0**	**$208,750**	**$315,691**
Fire Department			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	76,200	76,200	0
Capital Outlay	1,422,091	764,017	3,104
Transfers	0	0	0
Department Total	**$1,498,290**	**$840,217**	**$3,104**
Information Technology			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	22,174	25,000	20,462
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$22,174**	**$25,000**	**$20,462**
Municipal Courts			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$0**	**$0**	**$0**

	Actual FY25	Adopted FY26	Adopted FY27
Non-Departmental			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$0**	**$0**	**$0**
Police Department			
Personal Services	$0	$0	$0
Other Services & Charges	3,130	7,909	53,859
Supplies	28,930	95,106	1,360,408
Capital Outlay	0	988,774	124,795
Transfers	0	0	0
Department Total	**$32,060**	**$1,091,789**	**$1,539,062**
All Departments			
Personal Services	$0	$0	$0
Other Services & Charges	3,130	216,659	369,550
Supplies	127,304	196,306	1,380,870
Capital Outlay	1,422,091	1,752,791	127,899
Transfers	0	0	0
Total Expenditures	**$1,552,524**	**$2,165,756**	**$1,878,319**
Use of Fund Balance			
Beginning Fund Balance	$3,808,308	$2,546,649	$1,273,044
Additions/(Reductions) to Fund Balance	(1,261,659)	(1,273,605) *	(1,240,153) **
Ending Fund Balance	**$2,546,649**	**$1,273,044** *	**$32,891** **

* Estimated.

** Assumes budgeted revenues and expenditures.



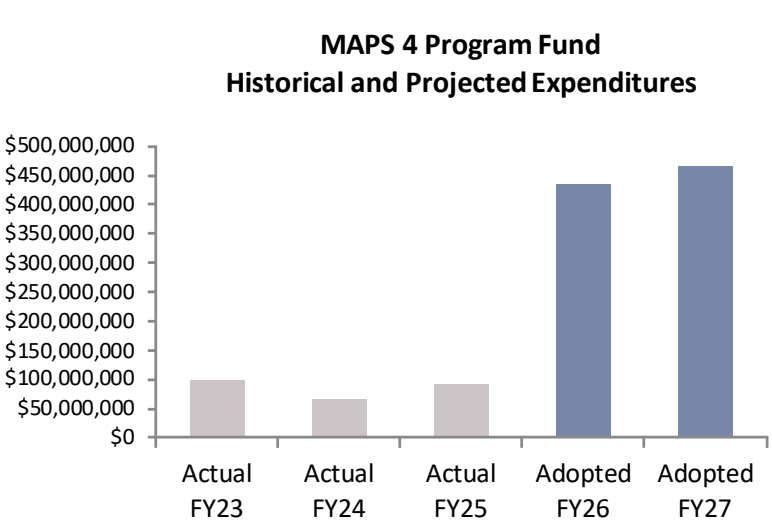
Following the approval of the one-cent MAPS 3 Sales Tax by City voters on December 8, 2009, the City Council approved an ordinance based on state statute that amended the City's use tax rate to be equal to the sales tax rate. The MAPS 3 Use Tax will be in effect for the same seven years and nine months 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 FY25	Adopted FY26	Adopted FY27
Revenues			
Interest	$0	$0	$11,329,688
Other	686,869	7,785,725	0
Transfers	119,981,905	140,174,000	151,759,825
Fund Balance	0	286,116,880	302,878,616
Total Revenues	**$120,668,774**	**$434,076,605**	**$465,968,129**
Expenditures - City Manager's Office			
Personal Services	$0	$0	$0
Other Services & Charges	1,323	12,000	20,881
Supplies	20,000	30,000	12,000
Capital Outlay	90,864,800	434,034,605	465,935,248
Transfers	0	0	0
Total Expenditures	**$90,886,123**	**$434,076,605**	**$465,968,129**
Use of Fund Balance			
Beginning Fund Balance	$270,032,678	$299,815,328	$304,812,592
Additions/(Reductions) to Fund Balance	29,782,651	4,997,264 *	(302,878,616) **
Ending Fund Balance	**$299,815,328**	**$304,812,592** *	**$1,933,976** **

* Estimated.

** Assumes budgeted revenues and 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 $1.1 billion. The City began 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

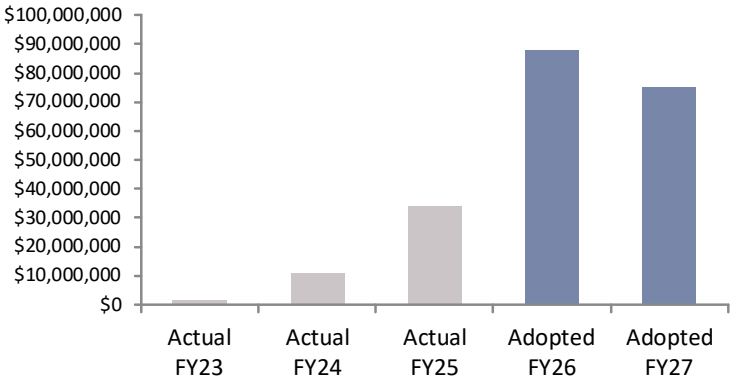
	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Use Tax	$32,619,844	$34,000,986	$34,926,026
Interest	0	2,268,423	3,095,302
Other	605,479	0	40,046
Service Charges	690,237	0	0
Transfers	(0)	0	0
Fund Balance	0	51,564,097	36,906,680
Total Revenues	**$33,915,560**	**$87,833,506**	**$74,968,054**
Expenditures			
City Manager's Office			
Personal Services	$2,879,707	$3,065,281	$3,393,655
Other Services & Charges	1,638,101	5,135,085	5,295,854
Supplies	28,769	114,500	114,500
Capital Outlay	0	250,000	250,000
Transfers	0	0	0
Department Total	**$4,546,577**	**$8,564,866**	**$9,054,009**
Fire Department			
Personal Services	$0	$0	$0
Other Services & Charges	38,073	79,646	60,746
Supplies	872,124	524,771	925,369
Capital Outlay	7,234,816	37,575,600	22,636,642
Transfers	0	0	0
Department Total	**$8,145,013**	**$38,180,017**	**$23,622,757**
Information Technology			
Personal Services	$0	$0	$0
Other Services & Charges	37,300	0	0
Supplies	2,574,788	6,473,928	6,024,978
Capital Outlay	0	0	2,149,000
Transfers	0	0	0
Department Total	**$2,612,088**	**$6,473,928**	**$8,173,978**
Non-Departmental			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	4,150,000	9,650,000
Transfers	0	0	0
Department Total	**$0**	**$4,150,000**	**$9,650,000**

	Actual FY25	Adopted FY26	Adopted FY27
Police Department			
Personal Services	$0	$0	$0
Other Services & Charges	252,256	205,937	358,731
Supplies	8,705,040	20,270,978	12,713,442
Capital Outlay	6,723,162	8,387,780	9,087,137
Transfers	0	0	0
Department Total	**$15,680,458**	**$28,864,695**	**$22,159,310**
Public Transporation			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	1,600,000	708,000
Capital Outlay	0	0	1,600,000
Transfers	0	0	0
Department Total	**$0**	**$1,600,000**	**$2,308,000**
All Departments			
Personal Services	$2,879,707	$3,065,281	$3,393,655
Other Services & Charges	1,965,730	5,420,668	5,715,331
Supplies	12,180,722	28,984,177	20,486,289
Capital Outlay	13,957,977	50,363,380	45,372,779
Transfers	0	0	0
Total Expenditures	**$30,984,136**	**$87,833,506**	**$74,968,054**
Use of Fund Balance			
Beginning Fund Balance	$76,314,038	$79,245,462	$39,432,518
Additions/(Reductions) to Fund Balance	2,931,424	(39,812,944) *	(36,906,680) **
Ending Fund Balance	**$79,245,462**	**$39,432,518** *	**$2,525,838** **

* Estimated.

** Assumes budgeted revenues and expenditures.

MAPS 4 Use Tax Fund
Historical and Projected 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.

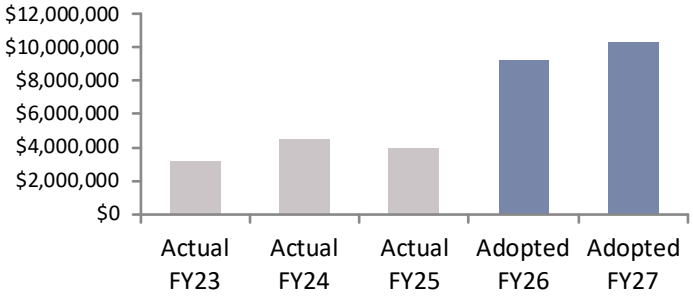
OKLAHOMA CITY IMPROVEMENT AND SPECIAL SERVICES ASSESSMENT DISTRICTS FUND

	Actual FY25	Adopted FY26		Adopted FY27
Revenues				
Assessments	$4,591,493	$9,046,498		$10,225,712
Interest	0	118,268		129,188
Service Charges	0	0		0
Transfers	0	0		0
Fund Balance	0	56,867		0
Total Revenues	**$4,591,493**	**$9,221,633**		**$10,354,900**
Expenditures - Non-Departmental				
Personal Services	$0	$0		$0
Other Services & Charges	4,068,110	9,221,633		10,354,900
Supplies	0	0		0
Capital Outlay	0	0		0
Transfers	0	0		0
Total Expenditures	**$4,068,110**	**$9,221,633**		**$10,354,900**
Use of Fund Balance				
Beginning Fund Balance	($523,383)	$0		$728,219
Additions/(Reductions) to Fund Balance	523,383	728,219	*	0
Ending Fund Balance	**$0**	**$728,219**	*	**$728,219**

* Estimated.

** Assumes budgeted revenues and expenditures.

OKC Improvement and Special Services Assessment Districts Fund Historical and Projected 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.

OKLAHOMA CITY METROPOLITAN AREA PUBLIC SCHOOLS SALES TAX FUND

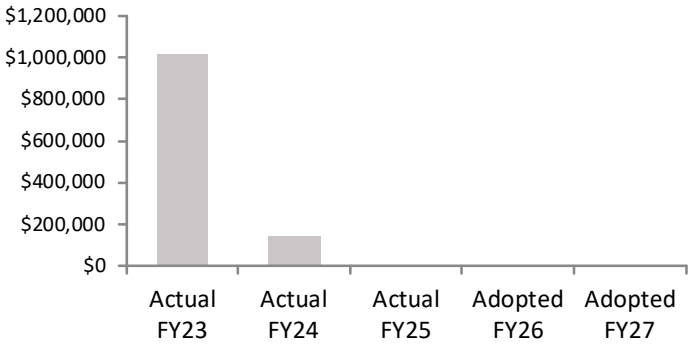
	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
City/Schools Sales Tax	$0	$0	$0
Interest	0	0	0
Other	0	0	0
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	0	0
Total Revenues	**$0**	**$0**	**$0**
Expenditures - City Manager's Office			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	**$0**	**$0**	**$0**
Use of Fund Balance			
Beginning Fund Balance	$84,172	$84,172	$0
Additions/(Reductions) to Fund Balance	0	(84,172) *	0 **
Ending Fund Balance	**$84,172**	**$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



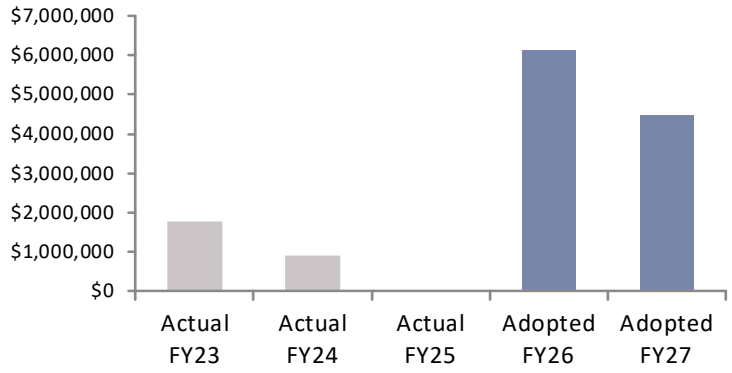
OKLAHOMA CITY TAX INCREMENT FINANCING (TIF) FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Tax Increment Financing Match	$5,252,714	$6,140,000	$4,450,000
Interest	0	0	0
Fund Balance	0	0	28,689
Total Revenues	**$5,252,714**	**$6,140,000**	**$4,478,689**
Expenditures - City Manager's Office			
Personal Services	$0	$0	$0
Other Services & Charges	5,472,867	6,140,000	4,478,689
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Reserve for Future Capital Costs	0	0	0
Total Expenditures	**$5,472,867**	**$6,140,000**	**$4,478,689**
Use of Fund Balance			
Beginning Fund Balance	$28,689	($191,464)	$28,689
Additions/(Reductions) to Fund Balance	(220,153)	220,153 *	(28,689) **
Ending Fund Balance	**($191,464)**	**$28,689** *	**$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.

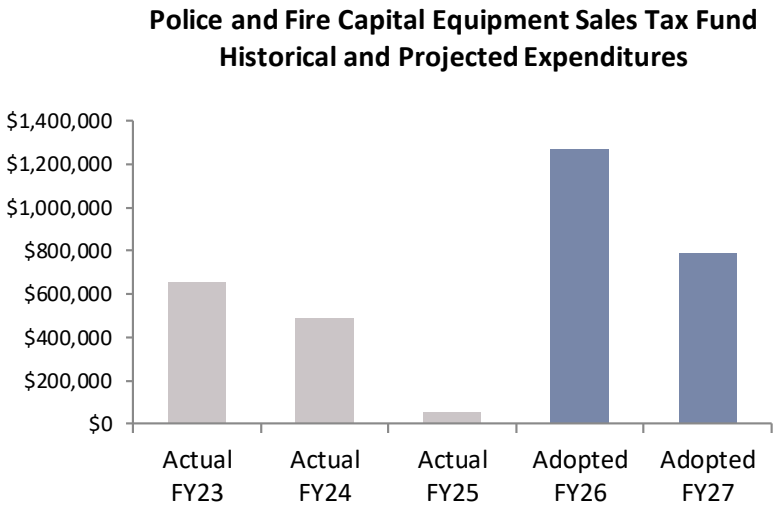
POLICE AND FIRE CAPITAL EQUIPMENT SALES TAX FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Police and Fire Equipment Sales Tax	$0	$0	$0
Interest	0	38,930	43,260
Other	109,299	0	0
Fund Balance	0	1,228,299	744,101
Total Revenues	**$109,299**	**$1,267,229**	**$787,361**
Expenditures			
City Manager's Office			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$0**	**$0**	**$0**
Fire			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	2,616
Supplies	41,537	0	15,706
Capital Outlay	403,895	1,000,000	610,926
Transfers	0	0	0
Department Total	**$445,432**	**$1,000,000**	**$629,248**
Information Technology			
Personal Services	$0	$0	$0
Other Services & Charges	48,254	26,575	30,109
Supplies	105,657	240,654	58,003
Capital Outlay	0	0	70,001
Transfers	0	0	0
Department Total	**$153,911**	**$267,229**	**$158,113**
Non-Department			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$0**	**$0**	**$0**

	Actual FY25	Adopted FY26	Adopted FY27
Police			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	170,848	0	0
Transfers	0	0	0
Department Total	**$170,848**	**$0**	**$0**
All Departments			
Personal Services	$0	$0	$0
Other Services & Charges	48,254	26,575	32,725
Supplies	147,194	240,654	73,709
Capital Outlay	574,743	1,000,000	680,927
Transfers	0	0	0
Total Expenditures	**$770,190**	**$1,267,229**	**$787,361**
Use of Fund Balance			
Beginning Fund Balance	$1,432,106	$771,215	$1,488,203
Additions/(Reductions) to Fund Balance	(660,891)	716,988 *	(744,101) **
Ending Fund Balance	**$771,215**	**$1,488,203** *	**$744,102** **

* Estimated.

** Assumes budgeted revenues and 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, 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)

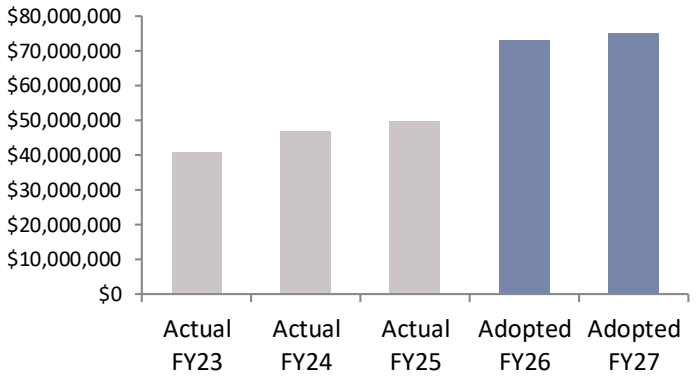
	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Special Sales Tax	$54,147,439	$55,053,264	$56,910,236
Interest	0	810,264	1,760,204
Other	258,129	0	90,909
Service Charges	67,275	16,301	0
Transfers	0	0	0
Fund Balance	0	17,328,976	16,228,020
Total Revenues	**$54,472,843**	**$73,208,805**	**$74,989,369**
Expenditures - Police			
Personal Services	$43,054,142	$47,182,016	$49,542,497
Other Services & Charges	5,194,569	6,105,833	7,066,680
Supplies	4,015,895	6,381,698	4,543,619
Capital Outlay	1,030,099	13,539,258	13,836,573
Transfers	0	0	0
Total Expenditures	**$53,294,705**	**$73,208,805**	**$74,989,369**
Use of Fund Balance			
Beginning Fund Balance	$42,614,124	$43,792,261	$45,993,535
Additions/(Reductions) to Fund Balance	1,178,137	2,201,274 *	(16,228,020) **
Ending Fund Balance	**$43,792,261**	**$45,993,535** *	**$29,765,515** **

* 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

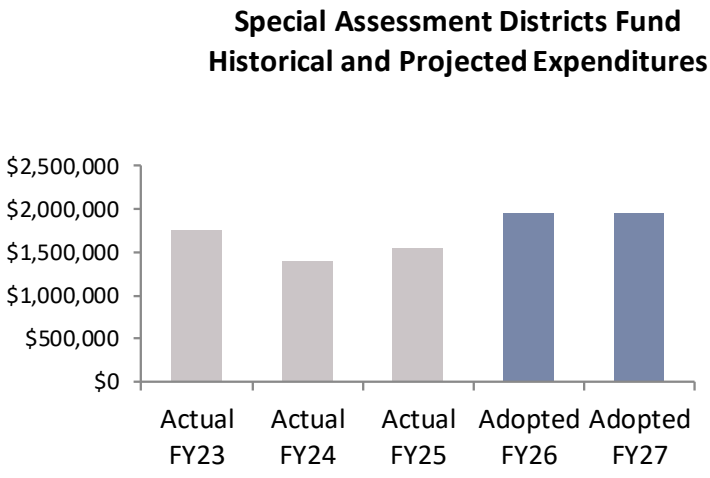


SPECIAL ASSESSMENT DISTRICTS FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Assessments	$0	$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	**$0**	**$1,947,000**	**$1,947,000**
Expenditures - Non-Departmental			
Personal Services	$0	$0	$0
Other Services & Charges	8,841	1,947,000	1,947,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	**$8,841**	**$1,947,000**	**$1,947,000**
Use of Fund Balance			
Beginning Fund Balance	$8,841	$0	$0
Additions/(Reductions) to Fund Balance	(8,841)	0 *	0 **
Ending Fund Balance	**$0**	**$0** *	**$0** **

* Estimated.

** Assumes budgeted revenues and 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

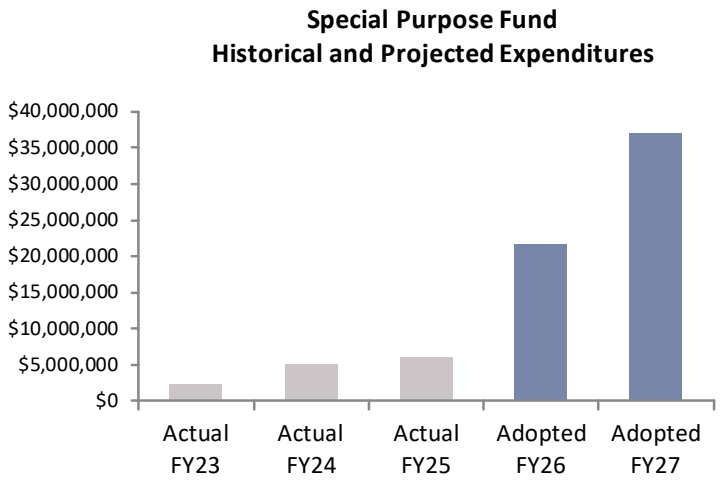
	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Donations	$3,312,958	$426,820	$1,367,369
Fees	98,789	8,842	100,000
Interest	117,872	1,291,605	472,131
Other	(10,195)	1,121,000	2,064,500
Service Charges	126,212	53,199	227,000
Transfers	2,163,200	115,000	1,000,000
Fund Balance	0	18,754,319	31,696,646
Total Revenues	**$5,808,836**	**$21,770,785**	**$36,927,646**
Expenditures			
City Clerk's Office			
Personal Services	$0	$0	$0
Other Services & Charges	0	798	808
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$0**	**$798**	**$808**
City Manager's Office			
Personal Services	$0	$0	$0
Other Services & Charges	0	37,167	37,568
Supplies	0	0	0
Capital Outlay	869,000	0	3,000,000
Transfers	0	0	0
Department Total	**$869,000**	**$37,167**	**$3,037,568**
Development Services			
Personal Services	$0	$0	$0
Other Services & Charges	225,778	1,230,463	1,435,076
Supplies	41,871	60,415	83,002
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$267,649**	**$1,290,878**	**$1,518,078**
Fire			
Personal Services	$402,847	$606,267	$819,218
Other Services & Charges	0	39,455	12,455
Supplies	0	207,455	129,980
Capital Outlay	0	79,686	0
Transfers	0	0	0
Department Total	**$402,847**	**$932,863**	**$961,653**

	Actual FY25	Adopted FY26	Adopted FY27
Non-Departmental			
Personal Services	$0	$0	$0
Other Services & Charges	0	6,268,511	19,532,158
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$0**	**$6,268,511**	**$19,532,158**
Parks and Recreation			
Personal Services	$0	$0	$0
Other Services & Charges	487,253	2,826,198	1,832,085
Supplies	205,336	814,193	993,682
Capital Outlay	131,456	3,683,338	4,756,753
Transfers	0	0	0
Department Total	**$824,045**	**$7,323,729**	**$7,582,520**
Planning			
Personal Services	$47,954	$125,908	$286,558
Other Services & Charges	83,027	592,561	339,657
Supplies	0	3,683	3,736
Capital Outlay	0	130,818	311,366
Transfers	0	0	0
Department Total	**$130,981**	**$852,970**	**$941,317**
Police			
Personal Services	$0	$0	$0
Other Services & Charges	1,178	1,650	1,636
Supplies	4,075	37,049	42,362
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$5,253**	**$38,699**	**$43,998**
Public Works			
Personal Services	$0	$0	$0
Other Services & Charges	1,313,734	3,257,040	1,670,601
Supplies	25,107	205	10,008
Capital Outlay	0	1,767,925	1,628,937
Transfers	0	0	0
Department Total	**$1,338,842**	**$5,025,170**	**$3,309,546**

	Actual FY25	Adopted FY26	Adopted FY27
All Departments			
Personal Services	$450,801	$732,175	$1,105,776
Other Services & Charges	2,110,970	14,253,843	24,862,044
Supplies	276,389	1,123,000	1,262,770
Capital Outlay	1,000,456	5,661,767	9,697,056
Transfers	0	0	0
Total Expenditures	**$3,838,617**	**$21,770,785**	**$36,927,646**
Use of Fund Balance			
Beginning Fund Balance	$28,783,760	$30,753,979	$31,696,646
Additions/(Reductions) to Fund Balance	1,970,219	942,667 *	(31,696,646) **
Ending Fund Balance	**$30,753,979**	**$31,696,646** *	**$0** **

* Estimated.

** Assumes budgeted revenues and expenditures.



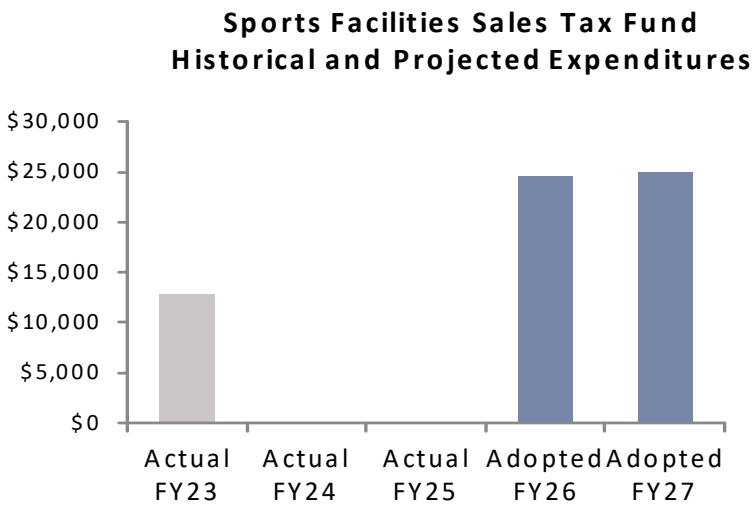
The Special Purpose Fund is used primarily for donations to the City of Oklahoma City or for other designated uses. The expenditures are made from specific accounts designated for each special purpose. Typical expenditures of the fund are projects relating to improvements by neighborhood associations, 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 FY25	Adopted FY26	Adopted FY27
Revenues			
Sports Facilities Sales Tax	$0	$0	$0
Interest	0	393	827
Other	0	0	0
Fund Balance	0	24,083	24,103
Total Revenues	**$0**	**$24,476**	**$24,930**
Expenditures - City Manager's Office			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	24,476	24,930
Transfers	0	0	0
Total Expenditures	**$0**	**$24,476**	**$24,930**
Use of Fund Balance			
Beginning Fund Balance	$24,758	$24,758	$24,758
Additions/(Reductions) to Fund Balance	0	0 *	(24,103) **
Ending Fund Balance	**$24,758**	**$24,758** *	**$655** **

* Estimated.

** Assumes budgeted revenues and expenditures.



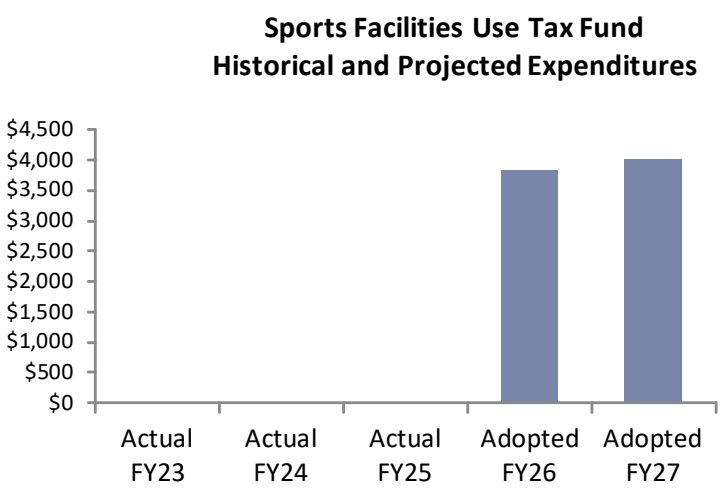
The Oklahoma City Sports Facilities Improvement Sales Tax Fund, established in FY08 pursuant to voter approval on March 4, 2008, is a limited term, limited purpose sales tax earmarked for certain capital improvements relating to the City's sports arena and the construction of the professional basketball 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 FY25	Adopted FY26	Adopted FY27
Revenues			
Sports Facilities Use Tax	$0	$0	$0
Interest	0	53	131
Other	0	0	0
Fund Balance	0	3,786	3,902
Total Revenues	**$0**	**$3,839**	**$4,033**
Expenditures - City Manager's Office			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	3,839	4,033
Transfers	0	0	0
Department Total	**$0**	**$3,839**	**$4,033**
Use of Fund Balance			
Beginning Fund Balance	$3,883	$3,883	$3,936
Additions/(Reductions) to Fund Balance	0	53 *	(3,902) **
Ending Fund Balance	**$3,883**	**$3,936** *	**$34** **

* Estimated.

** Assumes budgeted revenues and 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.

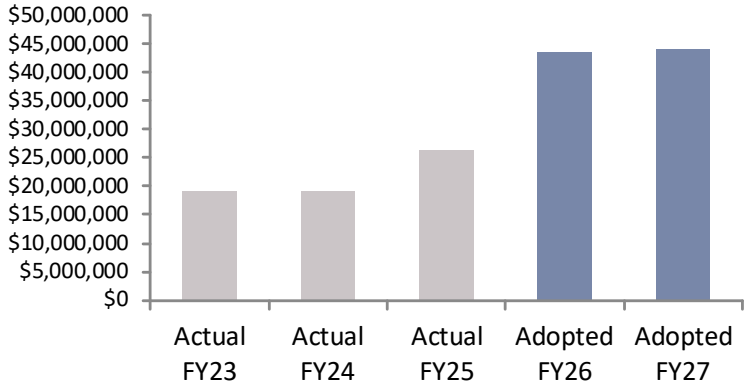
STORMWATER DRAINAGE UTILITY FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Fees	$21,207,099	$20,389,653	$24,100,000
Interest	0	400,890	781,477
Other	(976)	0	0
Permits	196,744	137,203	353,029
Reimbursements	255,766	255,766	255,766
Service Charges	268,441	324,243	221,232
Transfers	84,455	0	0
Fund Balance	0	21,911,462	18,377,226
Total Revenues	**$22,011,529**	**$43,419,217**	**$44,088,730**
Expenditures - Public Works			
Personal Services	$12,689,659	$14,859,833	$15,658,333
Other Services & Charges	7,063,418	25,610,370	11,712,598
Supplies	911,837	1,485,894	1,464,969
Capital Outlay	3,072,260	1,396,259	15,185,969
Transfers	66,861	66,861	66,861
Total Expenditures	**$23,804,034**	**$43,419,217**	**$44,088,730**
Use of Fund Balance			
Beginning Fund Balance	$20,581,332	$18,788,827	$38,860,860
Additions/(Reductions) to Fund Balance	(1,792,506)	20,072,033 *	(18,377,226) **
Ending Fund Balance	**$18,788,827**	**$38,860,860** *	**$20,483,634** **

* Estimated.

** Assumes budgeted revenues and expenditures.

Stormwater Drainage Utility Fund
Historical and Projected Expenditures



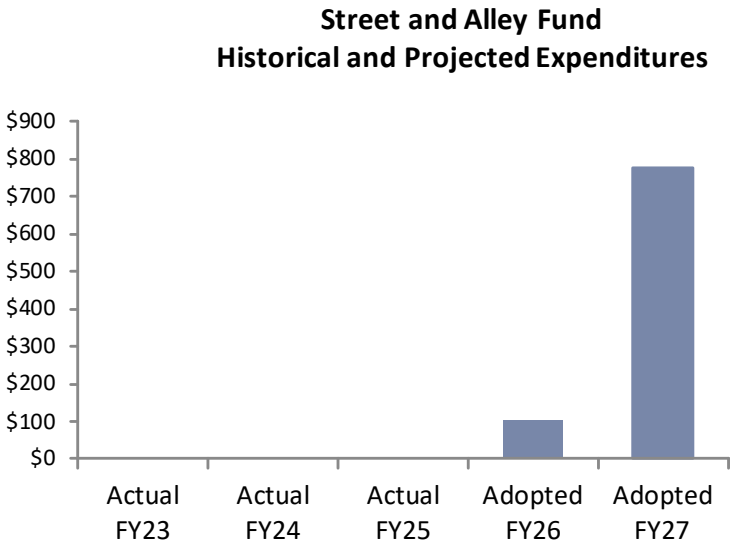
The Stormwater Drainage Utility Fund was established by Council on June 13, 1995 to address federal mandates governing National Pollution Discharge Elimination System (NPDES) programs and is responsible for planning and implementing strategies for improving the quality of storm and other runoff waters. 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 FY25	Adopted FY26	Adopted FY27
Revenues			
Interest	$4	$0	$0
Other	0	0	0
Fund Balance	0	102	775
Total Revenues	**$4**	**$102**	**$775**
Expenditures - Public Works			
Personal Services	$0	$0	$0
Other Services & Charges	0	102	0
Supplies	0	0	775
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	**$0**	**$102**	**$775**
Use of Fund Balance			
Beginning Fund Balance	$104	$107	$775
Additions/(Reductions) to Fund Balance	4	668 *	(775) **
Ending Fund Balance	**$107**	**$775** *	**$0** **

* Estimated.

** Assumes budgeted revenues and expenditures.



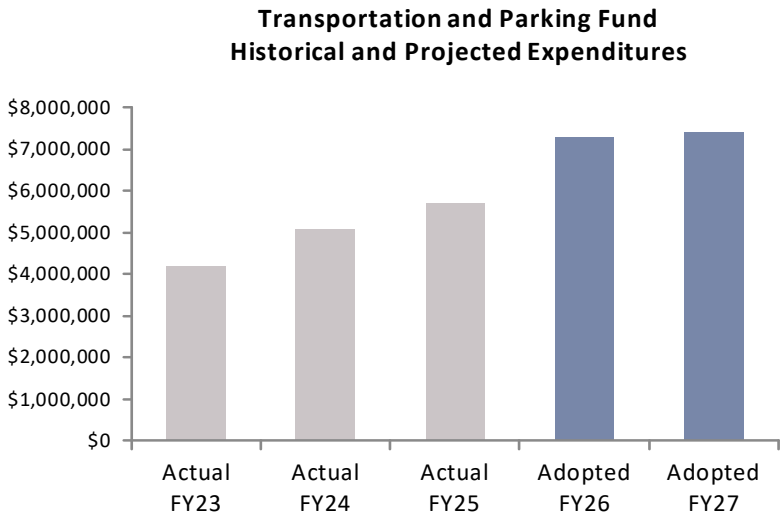
The Street and Alley Fund provides for street resurfacing and major repairs on City streets that are in addition to those projects funded through General Obligation Bonds. Fund Balance provides the funding for these projects.

TRANSPORTATION AND PARKING FUND

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Interest	$0	$16,640	$26,282
Other	0	0	0
Service Charges	521,974	637,655	592,032
Transfers	5,614,786	6,638,706	6,796,403
Fund Balance	0	2,000	0
Total Revenues	**$6,136,760**	**$7,295,001**	**$7,414,717**
Expenditures			
Parking			
Personal Services	$1,016,760	$1,207,122	$1,278,959
Other Services & Charges	467,678	541,988	529,927
Supplies	94,051	135,971	135,971
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$1,578,489**	**$1,885,081**	**$1,944,857**
Public Transportation			
Personal Services	$4,041,591	$4,937,560	$5,006,679
Other Services & Charges	504,460	472,360	463,181
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	**$4,546,051**	**$5,409,920**	**$5,469,860**
All Departments			
Personal Services	$5,058,351	$6,144,682	$6,285,638
Other Services & Charges	972,138	1,014,348	993,108
Supplies	94,051	135,971	135,971
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	**$6,124,540**	**$7,295,001**	**$7,414,717**
Use of Fund Balance			
Beginning Fund Balance	$602,902	$615,122	$1,113,963
Additions/(Reductions) to Fund Balance	12,220	498,841 *	0 **
Ending Fund Balance	**$615,122**	**$1,113,963** *	**$1,113,963** **

* 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.

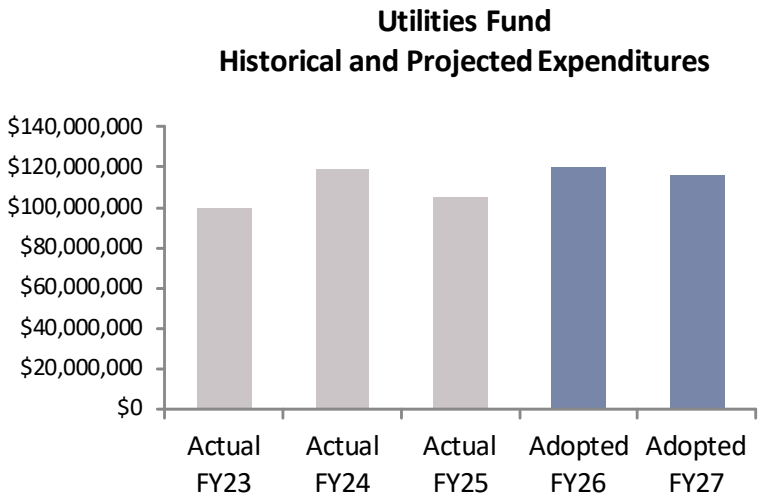
The Central Oklahoma Transportation and Parking Authority (COTPA) was created in 1966 as a Public Trust pursuant to Title 60 of the Oklahoma Statutes, Section 176. The purpose of COTPA is to provide a means of financing municipal public transportation services and functions. The trust indenture provides 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 FY25	Adopted FY26	Adopted FY27
Revenues			
Interest	$0	$380,565	$532,536
Other	28,322	0	0
Service charges	0	0	0
Transfers	111,155,203	117,822,684	114,044,174
Fund Balance	0	1,723,639	1,200,000
Total Revenues	**$111,183,525**	**$119,926,888**	**$115,776,710**
Expenditures			
Solid Waste			
Personal Services	$9,768,016	$10,196,178	$10,728,442
Other Services & Charges	3,054,262	3,448,398	3,443,410
Supplies	183,088	236,550	227,800
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	**$13,005,366**	**$13,881,126**	**$14,399,652**
Water			
Personal Services	$41,837,442	$42,984,566	$48,164,464
Other Services & Charges	12,734,900	15,181,093	12,708,500
Supplies	7,169,993	7,803,552	1,073,067
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	**$61,742,335**	**$65,969,211**	**$61,946,031**
Wastewater			
Personal Services	$27,656,968	$28,584,346	$31,364,400
Other Services & Charges	7,815,672	8,772,699	7,326,515
Supplies	1,466,421	2,719,506	740,112
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	**$36,939,061**	**$40,076,551**	**$39,431,027**
All Departments			
Personal Services	$79,262,426	$81,765,090	$90,257,306
Other Services & Charges	23,604,835	27,402,190	23,478,425
Supplies	8,819,502	10,759,608	2,040,979
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	**$111,686,762**	**$119,926,888**	**$115,776,710**
Use of Fund Balance			
Beginning Fund Balance	$3,881,083	$3,377,846	$9,680,006
Additions/(Reductions) to Fund Balance	(503,238)	6,302,161 *	(1,200,000) **
Ending Fund Balance	**$3,377,846**	**$9,680,006** *	**$8,480,006** **

* Estimated.

** Assumes budgeted revenues and expenditures.



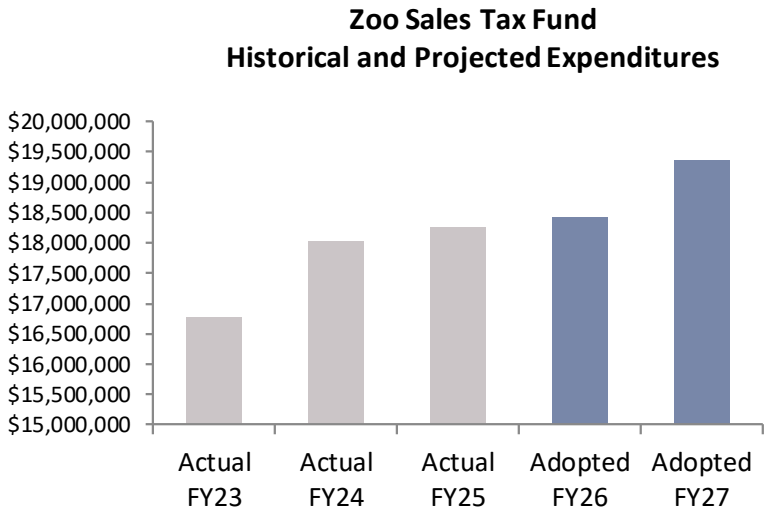
The Water and Wastewater Fund was established in 1988 by the City Council for the purpose of identifying operating expenditures of the Utilities Department and is funded by monthly cash transfers from the Oklahoma City Water Utilities Trust (OCWUT). During FY21, the Solid Waste Management system was 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 FY25	Adopted FY26	Adopted FY27
Revenues			
Zoo Sales Tax Revenue	$18,049,146	$18,351,088	$18,969,978
Interest	0	0	0
Other	85,859	68,184	30,303
Fund Balance	0	0	378,582
Total Revenues	**$18,135,005**	**$18,419,272**	**$19,378,863**
Expenditures - Zoo			
Personal Services	$0	$0	$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	18,134,957	18,419,272	19,378,863
Total Expenditures	**$18,134,957**	**$18,419,272**	**$19,378,863**
Use of Fund Balance			
Beginning Fund Balance	$96,934	$96,982	$378,582 **
Additions/(Reductions) to Fund Balance	48	281,600 *	(378,582) **
Ending Fund Balance	**$96,982**	**$378,582** *	**$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.



The City of
OKLAHOMA CITY

Capital Improvement Budget

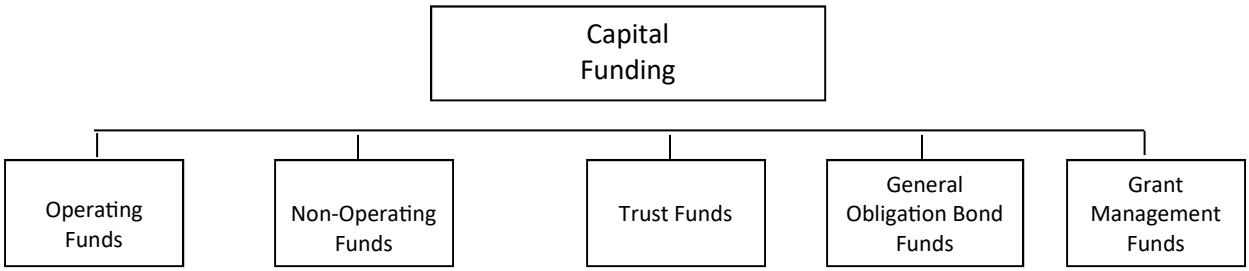
The Capital Improvement budget is separate from the city's operating budget approved by the city council. The provided capital budget is a listing of FY26 amounts budgeted and funding sources of each planned project. The planned capital expenditures represents the cost of new construction, renovation, acquisition or capital maintenance of City infrastructure, facilities, or other capital investments, to ensure the continuation of service, enhance operations and promote economic development.

A five-year Capital Improvement plan is prepared biennially or triennually to identify projects across the City which improve municipal services, strengthen infrastructure, enhance culture and recreation, and promote the economic development and growth of the City. The five-year CIP plan is available to the public and published online at https://www.okc.gov/departments/finance/financial-and-budget-reports/budget-and-tax-reports.



CAPITAL IMPROVEMENT FUNDING

The FY27 Capital Improvement Budget includes capital expenditures funded through various sources. Capital projects funded by General Obligation Bonds and Public Trusts are included in this section to provide a comprehensive capital position. Capital budgets for these two sources are not approved through the normal budget process. City voters approve General Obligation Bond propositions providing authorization for bond funded capital projects. Public trusts' capital budgets are approved by the trustees.



- Airports Fund
- Internal Service Fund
- Medical Service Prog Fund
- Stormwater Drainage Fund

- Asset Forfeiture Fund
- Better Streets, Safer City Sales Tax Fund
- Better Streets, Safer City Use Tax Fund
- Capital Improvement Projects Fund
- City and Schools Capital Use Tax Fund
- Internal Service Capital Fund
- MAPS Fund
- MAPS 3 Sales Tax Fund
- MAPS 3 Use Tax Fund
- MAPS 4 Program Fund
- MAPS 4 Use Tax Fund
- Police and Fire Equipment Sales Tax Fund
- Police Sales Tax Fund
- Special Purpose Funds
- Sports Facilities Sales Tax Fund
- Sports Facilities Use Tax Fund
- Stormwater Drainage Capital Fund
- Street and Alley Capital Fund

- Central Oklahoma Parking and Transportation Authority
- Oklahoma City Airports Trust
- Oklahoma City Economic Development Trust
- Oklahoma City Environmental Authority Trust
- Oklahoma City Municipal Facilities Authority
- Oklahoma City Public Property Authority
- Oklahoma City Water Utilities Trust
- Oklahoma City Zoological Trust

- 2012 General Obligation Bonds
- 2013 General Obligation Bonds
- 2014 General Obligation Bonds
- 2017 General Obligation Bonds
- 2025 General Obligation Bonds

- Police Grants
- Public Works Grants
- Trust Grants

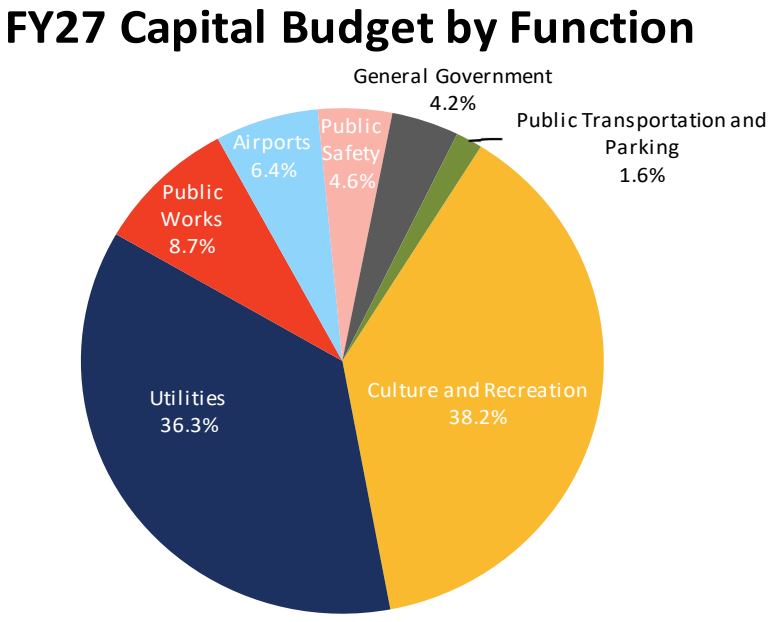
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IMPACT OF CAPITAL PROJECTS ON THE OPERATING BUDGET

The City recognizes that capital projects have an impact on the operating budget in two distinct ways and has taken appropriate steps to address those impacts. The first impact occurs during the design and construction phase of capital projects. As projects are being undertaken, City staff has numerous design, management, construction and oversight responsibilities. For example, implementation of the General Obligation Bond Programs have required significant resources, particularly within the Public Works Department, due to the extensive design and project management requirements of these programs. Where feasible, the costs of project management are charged to the associated projects by the department providing those services.

The second and primary impact of capital projects on the operating budget is the ongoing maintenance and operations requirements that continue after a project is completed. As part of the operating and capital budget development process, departments are asked to identify costs associated with the maintenance and operation of capital projects that are to be completed in the coming fiscal year and future fiscal year impacts.

The City's capital planning process includes the estimate of future operating and maintenance costs resulting from proposed capital improvements. Capital improvements that replace existing City assets generally reduce maintenance and operating costs in the near term. As the assets age, maintenance and operating costs will increase, but generally do not exceed the cost of operating and maintaining the assets they are replacing. For new capital projects, which increase City assets, Departments are required to provide estimates of future operating and maintenance costs to assist in the decision making for operating budgets and to allow for consideration of the feasibility of the projects.



$2,538,567,175 **

*Public Works includes streets, bridges, drainage and traffic projects

** Estimated Capital Expenditures as of April 21, 2026

CAPITAL EXPENDITURES SUMMARY

	Actual FY25	Adopted FY26	Adopted FY27
Operating Funds			
Airports Fund	$0	$0	$0
General Fund	68,529	0	0
Internal Service Fund	0	0	0
Medical Service Program Fund	0	0	0
Stormwater Drainage Fund	113,416	480,898	480,898
Total Operating Funds	**$181,945**	**$480,898**	**$480,898**
Non-Operating Funds			
Asset Forfeiture Funds	$0	$100,000	$200,000
Capital Improvements Projects Fund	14,751,601	116,641,768	97,436,536
Impact Fee Fund	8,822,218	78,508,729	78,924,399
Internal Service Capital Fund	1,779,240	6,264,081	9,849,657
Special Purpose Funds	1,000,456	5,661,767	9,697,056
Stormwater Drainage Capital Fund	2,571,770	2,423,342	2,908,102
Street and Alley Capital Fund	0	0	0
Transportation & Parking Fund	0	0	0
Total Non-Operating Funds	**$28,925,284**	**$209,599,687**	**$199,015,750**
Trust Funds *			
Central OK Trans. and Parking Auth. (COTPA)	$7,996,367	$4,484,289	$4,566,962
McGee Creek Authority (MCA)	3,288,616	0	0
OKC Airport Trust (OCAT)	103,363,644	117,855,000	117,441,000
OKC Environmental Assistance Trust (OCEAT)	0	0	0
OKC Economic Development Trust (OCEDT)	116,447	0	0
OKC Municipal Facilities Authority (OCMFA)	1,257,747	1,204,399	1,204,399
OKC Public Property Authority (OCPPA)	21,802,616	7,618,234	254,093,750
OKC Water Utilities Trust (OCWUT)	339,385,993	897,261,000	921,406,000
OKC Zoological Trust (OCZT)	4,035,295	11,800,000	11,800,000
Total Trust Funds	**$481,246,724**	**$1,040,222,922**	**$1,310,512,111**
Special Tax Funds			
Special Tax Funds	$119,018,516	$614,968,165	$610,901,011
Total Special Tax Funds	**$119,018,516**	**$614,968,165**	**$610,901,011**
General Obligation Bond Funds			
General Obligation Bond Funds	$73,020,594	$124,350,348	$352,345,661
Total General Obligation Bond Funds	**$73,020,594**	**$124,350,348**	**$352,345,661**
Grant Management Funds			
Grant Management Funds	$37,578,321	$45,508,000	$63,148,743
Total Grant Management Funds	**$37,578,321**	**$45,508,000**	**$63,148,743**
Other Unspecified Funds			
Other Unspecified Funds	$0	$0	2,163,000
Other Unspecified Funds * **	**$0**	**$0**	**$2,163,000**
Total Capital Expenditures **	**$739,971,383**	**$2,035,130,019**	**$2,538,567,175**

* Not included in the City's adopted budget

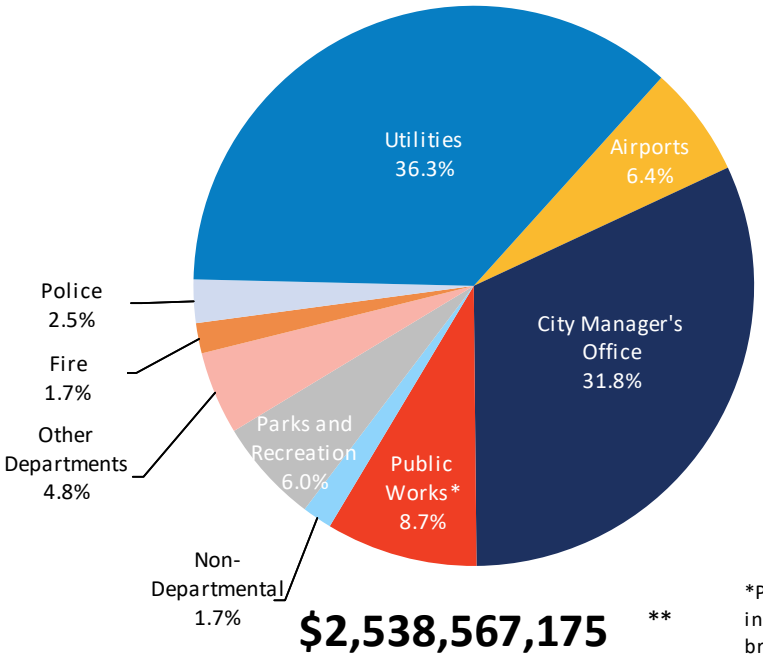
** Estimated Capital Expenditures as of April 21, 2026

*** Unspecified funds include funding where specific sources are not finalized.

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CAPITAL BUDGET BY DEPARTMENT

	Adopted FY27
Airports	$162,416,000
City Clerk's Office	$92,315
City Manager's Office	$806,681,925
Development Services	$21,523
Finance	$1,191,068
Fire	$44,333,449
General Services	$45,204,054
Human Resources	$164,939
Information Technology	$19,533,798
Mayor and Council	$44,500
Municipal Counselor	$228,907
Municipal Court	$3,812
Non-Departmental	$43,721,249
Parks and Recreation	$152,969,153
Planning	$1,553,664
Police	$63,453,186
Public Transportation and Parking	$41,793,804
Public Works	$221,953,826
Utilities	$921,406,000
Zoo	$11,800,000
Total Capital Expenditures **	**$2,538,567,175**



$2,538,567,175 **

*Public Works includes streets, bridges, drainage and traffic projects

** Estimated Capital Expenditures as of April 21, 2026


SEAL OF THE CITY OF
OKLAHOMA CITY
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OKLAHOMA CITY

AIRPORTS

A0000105 - WPA Perimeter Fence & Gates - Wiley Post Airport (Ward 1)

Purchase and installation of a new perimeter fence & gates around the entire airport. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$2,225,000
Oklahoma City Airport Trust	$197,000
Project Total	**$2,422,000**

A1140022 - WRWA Rehab Runway 17R/35L Pave - OKC Will Rogers International Airport (Ward 3)

Reconstruct the center 50 feet (25 feet on each side of the centerline) of Runway 35L/17R. Rehabilitation will include runway shoulders and runway centerline lights. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$5,958,000
Oklahoma City Airport Trust	$608,000
Project Total	**$6,566,000**

A1140025 - WRWA Parking Garage & MEP Eval - OKC Will Rogers International Airport (Ward 3)

Analysis and engineering for painting of all Parking Garages B and C. Evaluation of Parking Garages and Pedestrian Tunnel MEP Systems. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$550,000
Project Total	**$550,000**

A1160002 - WRWA PARKING GARAGE D - OKC Will Rogers International Airport (Ward 3)

Design and construction for a new five story parking Garage D to be located just north of the existing five story Garage C. Prepare preliminary and final design documents for the bidding and construction of the new garage. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$43,015,000
Project Total	**$43,015,000**

A1160009 - WRWA Terminal Access Road - OKC Will Rogers International Airport (Ward 3)

Rehabilitate the terminal entrance and exit road along with adjacent intersecting roads. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$3,221,000
Oklahoma City Airport Trust	$358,000
Project Total	**$3,579,000**

A1180009 - WRWA Passenger Bridge Upgrade - OKC Will Rogers International Airport (Ward 3)

Paint, wall panels, flooring, replace major components with modernized upgrades. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$5,419,000
Oklahoma City Airport Trust	$17,000
Project Total	**$5,436,000**

A1200005 - Pavement Replacement- Rehab (Non-Cap Bucket) - OKC Will Rogers International Airport (Ward 3)

Emergency Repairs - Budgeted for an unexpected pavement repair or replacement project. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$500,000
Project Total	**$500,000**

A1200007 - Mechanical Bucket Fund (Non Cap) - OKC Will Rogers International Airport (Ward 3)

Emergency Repairs. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$100,000
Project Total	**$100,000**

A1210004 - WRWA Walkway Modernization - OKC Will Rogers International Airport (Ward 3)

After inspections performed by Learch Bates, it was recommended this work be performed within 3 to 5 years to ensure safe and reliable operation with limited down time. Replace all parts. Estimated annual operating cost is $50,000.

	FY27Cost
Other Grants	$90,000
Oklahoma City Airport Trust	$10,000
Project Total	**$100,000**

A1210010 - WRWA AAR Ramp Pavement Rehab-I - OKC Will Rogers International Airport (Ward 3)

The AAR ramp is located to the east of the northern end of Taxiway A and is approximately 3,000 feet long by 300 ft. wide. Due to the size of the apron, the rehabilitation is split into 2 phases. Phase I consists of approximately 1,500 ft. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$60,000
Project Total	**$60,000**

A1230002 - WRWA Network Infrastructure Upgrades - OKC Will Rogers International Airport (Ward 3)

Terminal communication infrastructure refresh including replacement and improvements to comm room equipment and wiring throughout the terminal building to improve reliability and security for Airport and tenant systems. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$500,000
Project Total	**$500,000**

A1230005 - WRWA Replace Terminal Building Flooring - OKC Will Rogers International Airport (Ward 3)

WRWA Replacement of porcelain tile flooring with terrazzo flooring. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$9,090,000
Oklahoma City Airport Trust	$2,131,000
Project Total	**$11,221,000**

A1230007 - WRWA Terminal Restrooms Renovation - OKC Will Rogers International Airport (Ward 3)

Update the access and finishes to all level 1 , level 2 and mezzanine restrooms in the main terminal area and west concourse. The upgrades will include bringing the restrooms up to the current ADA code requirements. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$929,000
Oklahoma City Airport Trust	$187,000
Project Total	**$1,116,000**

A1230008 - WRWA Rehab Twy E, Connect/Shld - OKC Will Rogers International Airport (Ward 3)

Rehabilitation and/or reconstruction of concrete taxiway pavement, lighting, and asphalt shoulders on taxiways E, N, H connectors. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$300,000
Project Total	**$300,000**

A1230011 - WRWA Terminal Area Master Plan - OKC Will Rogers International Airport (Ward 3)

The Master Plan will provide a planning tool to correct landside traffic issues and provide a roadmap for future development in the terminal area in-line with forecasted airport growth projections and a related approved and phased development plan. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$271,000
Project Total	**$271,000**

A1250000 - WRWA Lariat Landing Dev-Phse 1 - OKC Will Rogers International Airport (Ward 3)

This plan outlined the implementation of certain infrastructure to provide road access and utilities to the Phase 1 development area. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$954,000
Project Total	**$954,000**

A1250002 - WRWA Parcs System Refresh - OKC Will Rogers International Airport (Ward 3)

WRWA Parking Access and Revenue Control System (PARCS) system refresh. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$500,000
Project Total	**$500,000**

A1250006 - WRWA Upgrade Baggage Handling System - OKC Will Rogers International Airport (Ward 3)

Replacement and/or addition of baggage conveyor, upgrade or replacement of operating hardware/software, replacement of aging components in the baggage handling system. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$2,350,000
Project Total	**$2,350,000**

A1250007 - WRWA Wayfinding and Signage Services - OKC Will Rogers International Airport (Ward 3)

Yearly Services Contract for signage maintenance, fabrication, and installation. The Airport signage will need to be updated as areas of the Airport change in use, destination, or as tenants change, or as new sign needs are identified. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$200,000
Project Total	**$200,000**

A1250008 - WRWA Reconstruct Terminal Apron South Gates - Phase 2 - OKC Will Rogers International Airport (Ward 3)

Rehab aging terminal apron pavement in phases. Phase II tracked separately under MacArthur A/E contract. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$3,193,000
Oklahoma City Airport Trust	$140,000
Project Total	**$3,333,000**

A1250009 - WRWA Pedestrian Access West - OKC Will Rogers International Airport (Ward 3)

This project enhances pedestrian safety and accessibility by creating a defined pathway between the sidewalk and parking lot on Terminal Drive's West side for airport employees and tenants. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$100,000
Project Total	**$100,000**

A1250012 - WRWA Equipment Capital (non PPM) - OKC Will Rogers International Airport (Ward 3) - OKC Will Rogers International Airport (Ward 3)

Capital reserves for equipment purchases. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$750,000
Project Total	**$750,000**

A1250013 - WRWA AAR Multi Hangar Painting - OKC Will Rogers International Airport (Ward 3)

Repainting of AAR Hangars, excluding Hangar 4. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$100,000
Project Total	**$100,000**

A1250014 - WRWA Taxilane G2 - OKC Will Rogers International Airport (Ward 3)

Design, bidding, and construction administration services associated with the Proposed Airfield Taxilane serving proposed and future-potential Tenant facilities. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$2,700,000
Oklahoma City Airport Trust	$4,278,000
Project Total	**$6,978,000**

A1260003 - Rehabilitate Yellow and Blue Parking Garage - OKC Will Rogers International Airport (Ward 3)

Correct structural areas as anticipated in the garage and for other buildings and structures. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$300,000
Project Total	**$300,000**

A126XX10 - 2 conRAC Buses (non PPM) - OKC Will Rogers International Airport (Ward 3)

Purchase two new buses, Eight of the current buses are 8 years old with over 200k in miles. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$1,350,000
Project Total	**$1,350,000**

A126XXX0 - WRWA TNC Canopy - OKC Will Rogers International Airport (Ward 3)

The canopy's on the upper level and in the plaza need painted, lighting redone, bird proofed, trash cans, seating and new column covers. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$500,000
Project Total	**$500,000**

A126XXX2 - OKC Jet Engine Testing Facility - OKC Will Rogers International Airport (Ward 3)

Construction of tenant relocation of its jet engine testing facility Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$2,000,000
Project Total	**$2,000,000**

A126XXX5 - Annual Structural Concrete Repairs and Maintenance - OKC Will Rogers International Airport (Ward 3)

Anticipated garage repairs. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$270,000
Project Total	**$270,000**

A126XXX6 - Upgrade Baggage Handling System Controls - OKC Will Rogers International Airport (Ward 3)

Upgrade or replacement of operating hardware/software component of the Baggage Handling System. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$2,655,000
Project Total	**$2,655,000**

A126XXX7 - OKC Ticketing & Bag Claim Furniture - OKC Will Rogers International Airport (Ward 3)

Replace aging and damaged furniture in the landside ticketing and bag claim areas. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$165,000
Project Total	**$165,000**

A126XXX8 - Bessie Coleman Observation Area - OKC Will Rogers International Airport (Ward 3)

Costs for the additional construction work needed for the relocation of the observation area. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$102,000
Project Total	**$102,000**

A126XXX9 - WRWA Hangar 3 Exterior Façade - OKC Will Rogers International Airport (Ward 3)

Remove failing stucco and replace with an EFIS system on the full exterior of the building. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$465,000
Project Total	**$465,000**

A127XX13 - Terminal Water Supply - OKC Will Rogers International Airport (Ward 3)

Upsize the domestic water feeds and add hold tank to help with city water supply issues. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$100,000
Project Total	**$100,000**

A127XXX0 - ARFF RTU Replacement - OKC Will Rogers International Airport (Ward 3)

Have A&E verify sizing tonnages, pull off and replace all RTU. This equipment is over 20 years old. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$250,000
Project Total	**$250,000**

A127XXX1 - WRWA PA System Upgrade - OKC Will Rogers International Airport (Ward 3)

Upgrade system from Cobra Net to Dante version. Cobra Net is no longer supported. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$1,000,000
Project Total	**$1,000,000**

A127XXX9 - OKC Paint Hanger - OKC Will Rogers International Airport (Ward 3)

Design and construct a paint hangar on the east side of the airport. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$2,000,000
Project Total	**$2,000,000**

A2150006 - WPA Rehab Taxiway A&B - Wiley Post Airport (Ward 1)

Reconstruct,rehabilitate,clean and seal PCC joints and cracks on Taxiway B. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$100,000
Project Total	**$100,000**

A2200002 - WPA Gulfstream Demo - Wiley Post Airport (Ward 1)

Demolition of WPA Gulfstream facility. Estimated annual operating cost is $1,491,600.

	FY27Cost
Oklahoma City Airport Trust	$770,000
Project Total	**$770,000**

A2230000 - WPA Reconstruct A5 - Wiley Post Airport (Ward 1)

Reconstruction of Taxilane A-5 East of Taxiway B to withstand 100K# aircraft. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$500,000
Project Total	**$500,000**

A2230001 - WPA Rehab Terminal Apron - Wiley Post Airport (Ward 1)

Routine pavement maintenance is required to extend useful life. Previous projects addressed the asphalt portion. Rehabilitation of concrete portion of terminal apron. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$50,000
Project Total	**$50,000**

A2230006 - WPA Construct New ATCT - Wiley Post Airport (Ward 1)

Construct new Airport Terminal and Air Traffic Control Tower. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$2,093,000
Oklahoma City Airport Trust	$480,000
Project Total	**$2,573,000**

A2250001 - WPA Aircraft Box Hangars - Wiley Post Airport (Ward 1)

This authorization for professional services will be for Project No. OCAT WPA 2516 Aircraft T-Hangars to have additional box hangars available for lease. The airport is at capacity for small box hangars for lease. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$1,400,000
Oklahoma City Airport Trust	$2,001,000
Project Total	**$3,401,000**

A226XXX1 - WPA Kitchen Code Update - Wiley Post Airport (Ward 1)

Bring shell space up to code to be leased by new tenant. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$213,000
Oklahoma City Airport Trust	$213,000
Project Total	**$426,000**

A226XXX2 - WPA Wayfinding & Monument Signs - Wiley Post Airport (Ward 1)

Replace the Wiley Post monument sign, install new small monument signs at minor entrances, replace interior wayfinding signs, install Terminal Building wayfinding, demo old signs. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$175,000
Project Total	**$175,000**

A3210001 - CEPA Rehabilitate Taxiway A and Connectors - Clarence E. Page Airport (Ward 3)

CEPA reconstruction of Taxiway A. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$670,000
Oklahoma City Airport Trust	$48,000
Project Total	**$718,000**

A3230002 - CEPA Construct New Maint Fac - Clarence E. Page Airport (Ward 3)

Construct new 60x100 Maintenance Facility and install electronic gate. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$400,000
Project Total	**$400,000**

A4250000 - WRWA Metro Tech New Hangar - OKC Will Rogers International Airport (Ward 3)

This project is for the design and construction of a new hangar to be constructed for the Metro Tech Campus (Project) at Will Rogers World Airport. The hangar is intended to house a single MD-80 aircraft for maintenance and training purposes. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$9,024,000
Project Total	**$9,024,000**

A6250000 - WRWA ConRAC Canopy Maintenance (Non Cap) - OKC Will Rogers International Airport (Ward 3)

Replacement of parking canopies. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$500,000
Project Total	**$500,000**

A7180002 - MMAC Multi-Elevator Replace-I - Mike Monroney Aeronautical Center (Ward 3)

Replace the elevators in the following buildings: ARB (3 pass - 1 freight), CAMI (2 pass - 2 freight), CAMI Hi-Bay (1 freight), Hangar 8 (1 pass), Hangar 9 (3 pass - 1 freight), RTF (1 pass). Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$1,700,000
Project Total	**$1,700,000**

A7200002 - MMAC Environmental Remediation (Non-Cap) - Mike Monroney Aeronautical Center (Ward 3)

Used when its necessary to remediate buildings or areas before projects. Asbestos and other contaminations will need to be removed prior to starting projects. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$250,000
Project Total	**$250,000**

A7200003 - MMAC Mechanical Systems Repair & Maintenance (Non-Cap) - Mike Monroney Aeronautical Center (Ward 3)

Used when its necessary to repair or maintain mechanical HVAC systems due to failures before a full project can begin. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$250,000
Project Total	**$250,000**

A7200004 - MMAC Medium Voltage System Repair & Maintenance (Non-Cap) - Mike Monroney Aeronautical Center (Ward 3)

Used when its necessary to repair or maintain medium voltage systems due to failures before a full project can begin. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$250,000
Project Total	**$250,000**

A7200005 - MMAC Roof Repair & Maintenance (Non-Cap) - Mike Monroney Aeronautical Center (Ward 3)

Used when its necessary to repair or maintain roofs due to damages before a full project can begin. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$250,000
Project Total	**$250,000**

A7200007 - MMAC Natural Gas System Repair & Maintenance (Non-Cap) - Mike Monroney Aeronautical Center (Ward 3)

Gas system repair and maintenance. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$100,000
Project Total	**$100,000**

A7220003 - MMAC Lsf Roof & Gutter Repairs - Mike Monroney Aeronautical Center (Ward 3)

Repair/replace gutter on the LSF Building and replace cap sheet on roof. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$13,000,000
Project Total	**$13,000,000**

A7220004 - MMAC Air Navigation Facility (ANF1) Mechanical Renovation - Mike Monroney Aeronautical Center (Ward 3)

OCAT WRWA 2318 ANF I Chiller and Cooling Tower Replacements. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$1,100,000
Project Total	**$1,100,000**

A7220005 - MMAC Hangar 9 Chiller and AHU Replacement - Mike Monroney Aeronautical Center (Ward 3)

Replace two (2) 300 ton chillers, cooling tower and seven (7) AHU's. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$1,000,000
Project Total	**$1,000,000**

A7230002 - MMAC LSF Cooling Tower Replace - Mike Monroney Aeronautical Center (Ward 3)

Replace Cooling Tower at LSF. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$1,330,000
Project Total	**$1,330,000**

A7230005 - MMAC Hqb Roof Replacement - Mike Monroney Aeronautical Center (Ward 3)

Replace roof. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$150,000
Project Total	**$150,000**

A7230007 - MMAC Registry Chiller/Boiler - Mike Monroney Aeronautical Center (Ward 3)

Registry Chiller and Boiler Replacement. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$2,500,000
Project Total	**$2,500,000**

A7230011 - MMAC Roof Study & Master Plan - Mike Monroney Aeronautical Center (Ward 3)

Evaluate and prioritize the conditions of all OCAT roof on the MMAC campus. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$150,000
Project Total	**$150,000**

A7230012 - MMAC Medium Voltage Upgrades - Mike Monroney Aeronautical Center (Ward 3)

Repair, replace and expand medium voltage electrical system as needed. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$4,000,000
Project Total	**$4,000,000**

A7240002 - MMAC Hangar 9 Roof Replacement - Mike Monroney Aeronautical Center (Ward 3)

Hangar 9 Roof Replacement. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$600,000
Project Total	**$600,000**

A7240003 - MMAC BMB Vechicle Maint Roof - Mike Monroney Aeronautical Center (Ward 3)

Replacement of roof over vehicle maintenance area of BMB and sealing of window openings. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$180,000
Project Total	**$180,000**

A7250003 - MMAC Medium Voltage Standy Electrical - Mike Monroney Aeronautical Center (Ward 3)

MV Standby Electrical Equipment. Electrical equipment needed to keep FAA rented facilities (MMAC) with power. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$385,000
Project Total	**$385,000**

A7250007 - MMAC TPA Skylight Replacement - Mike Monroney Aeronautical Center (Ward 3)

MMAC TPS Building Skylight Replacement. The Thomas P. Stafford (TPS) Building Skylights are leaking and need replacement. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$590,000
Project Total	**$590,000**

A7260002 - MMAC HQB Mechanical and Electrical Upgrades - Mike Monroney Aeronautical Center (Ward 3)

HQB Mechanical and Electrical Upgrades. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$11,000,000
Project Total	**$11,000,000**

A7260003 - MMAC Aeronautical Material Logistics Yard Lighting - Mike Monroney Aeronautical Center (Ward 3)

Remove rotting wooden poles; replace with bases and steel poles, provide duct bank to run power underground. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$290,000
Project Total	**$290,000**

A7260005 - MMAC CAMI NW Roof Replacement - Mike Monroney Aeronautical Center (Ward 3)

Remove and replace roof in NW quadrant of CAMI. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$210,000
Project Total	**$210,000**

A7260007 - MMAC LSF Floor Repairs - Mike Monroney Aeronautical Center (Ward 3)

Remove and replace areas of slab on grade in seven locations along the west side of the building. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$236,000
Project Total	**$236,000**

A726XXX0 - MMAC HQB Envelope Repairs and Maintenance - Mike Monroney Aeronautical Center (Ward 3)

Perimeter sealant on the storefront glazing needs re-sealed and the brick for the building façade needs to be cleaned Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$50,000
Project Total	**$50,000**

A726XXX1 - MMAC TPS Drainage & Sump Replacement - Mike Monroney Aeronautical Center (Ward 3)

Drainage Improvements on SW corner of TPS building and replacement of 2 pumps in sump on SW corner. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$400,000
Project Total	**$400,000**

A727XXX0 - MMAC CAMI Roof Replacement - Mike Monroney Aeronautical Center (Ward 3)

Remove and replace roof. Building roof is at end of useful life and requires an inordinate amount of maintenance due to leaks. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$1,400,000
Project Total	**$1,400,000**

A727XXX1 - MMAC TPS Roof Replacement - Mike Monroney Aeronautical Center (Ward 3)

The roof is forming bubbles, needs replacement and is out of warranty. Estimated annual operating cost is $0.

	FY27Cost
Oklahoma City Airport Trust	$250,000
Project Total	**$250,000**

AIRPORTS FY27 TOTAL $162,416,000

BOND-BUILDINGS

MB-1550 - CMF building 16-18 generator installation - CMF Facility - SW 15th and Portland (Ward 3)

CMF building 16-18 generator installation. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$212,000
Project Total	**$212,000**

BOND-BUILDINGS FY27 TOTAL $212,000

CITY MANAGER

C10002 - Printshop Equipment - 200 N. Walker (Ward 6)

Replacement of printing or copying equipment used in Print Shop operations. Estimated annual operating cost is $0.

	FY27Cost
Internal Service Fund Capital	$50,000
Project Total	**$50,000**

C80365 - Print Shop Remodel - 200 N. Walker (Ward 6)

Remodel of the Print Shop to accommodate service consultations and assistance, display sample products, and give customers an area to complete print shop business transactions. Add breakroom reconstruction, new furniture. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$80,000
Project Total	**$80,000**

MB-1566-Softball HOF Misc Repairs - 2801 NE 50th Street (Ward 7)

USA Softball Hall of Fame Miscellaneous Repairs. Estimated annual operating cost is $0.

	FY27Cost
OKC Public Property Authority	$50,000
Project Total	**$50,000**

MB-1799 - Softball Hall Of Fame generator installation - 2801 NW 50th (Ward 7)

Softball Hall Of Fame generator installation. Estimated annual operating cost is $0.

	FY27Cost
OKC Public Property Authority	$650,000
Project Total	**$650,000**

MB-1814 - Fairgrounds Barn 3 Improvements - OKC Fairgrounds (Ward 6)

Fairgrounds Barn 3 Improvements. Estimated annual operating cost is $0.

	FY27Cost
OKC Public Property Authority	$75,000
Project Total	**$75,000**

MB-1818 - Fairgrounds Super Barn Boiler Improvements - OKC Fairgrounds (Ward 6)

Fairgrounds Super Barn Boiler Improvements. Estimated annual operating cost is $0.

	FY27Cost
OKC Public Property Authority	$90,000
Project Total	**$90,000**

MB-1819 - Bennett center - Fairgrounds - Fairgounds (Ward 6)

Fairgrounds Bennett center. Estimated annual operating cost is $0.

	FY27Cost
OKC Public Property Authority	$100,000
Project Total	**$100,000**

MB-1820 - Bricktown Ballpark Improvements - Bricktown Ballpark (Ward 7)

MB-1820 - Bricktown Ballpark Improvements. Estimated annual operating cost is $0.

	FY27Cost
OKC Public Property Authority	$100,000
Project Total	**$100,000**

CITY MANAGER FY27 TOTAL $1,195,000

CITY MANAGER (MAPS)

AE-0001 - OKC Arena-Owner's Rep - 1 Myriad Gardens (Ward 7)

Professional consulting services between City of OKC, OCPPA, and ICON Venue Group, LLC dba CAA ICON for the OKC Arena, 1 Myriad Gardens. Estimated annual operating cost is $0.

	FY27Cost
OKC Public Property Authority	$4,709,372
Project Total	**$4,709,372**

AE-0002 - Paycom Arena-OKC Arena - 100 W Reno Ave (Ward 7)

Public Works - CIP. AE-0002 - Oklahoma City Arena - CMAR Agreement. Estimated annual operating cost is $0.

	FY27Cost
OKC Public Property Authority	$16,511,738
Project Total	**$16,511,738**

AE-0010 - Arena Site Enabling, Construction, Amenities, and FF&E - 1 Myriad Gardens (Ward 7)

Construction costs for the New Downtown Arena. Estimated annual operating cost is $0.

	FY27Cost
OKC Public Property Authority	$340,000,000
Project Total	**$340,000,000**

M3-C000 - MAPS 3 Convention Center - 100 Mick Cornett Drive (Ward 7)

Remaining funds for the new MAPS 3 Downtown Convention Center. Estimated annual operating cost is $0.

	FY27Cost
MAPS3 Sales Tax	$680,757
Project Total	**$680,757**

M3-P000 - MAPS 3 Downtown Public Park - 300 SW 7th St (Ward 6)

Remaining funds for the new MAPS 3 Downtown Public Park. Estimated annual operating cost is $1,200,000.

	FY27Cost
MAPS3 Sales Tax	$11,549,629
Project Total	**$11,549,629**

M4-DD000 - MAPS4 - Innovation District - 586 Durland Ave, Oklahoma City, OK 73104 (Ward 7)

Provide improved district connectivity, renovate existing H.B. Foster Center, construct an Innovation Hall, and provide for the operating expenses. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$694,800
Project Total	**$694,800**

M4-MD000 - MAPS4 - Diversion Hub - 1200 Linwood Blvd., Oklahoma City 73106 (Ward 6)

Land acquisition and construction of a Diversion Hub. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$67,700
Project Total	**$67,700**

M4-MH000 - MAPS4 - Homelessness - City Wide (Multiple Wards)

Land acquisition and construction and/or renovation to provide affordable housing options to the homeless. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$10,926,500
Project Total	**$10,926,500**

M4-MJ000 - MAPS4 - Family Justice Center - 1135 N. Hudson, Oklahoma City 73103 (Ward 6)

Land acquisition and construction of a new Family Justice Center. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$135,800
Project Total	**$135,800**

M4-MM000 - MAPS4 - Mental Health - City Wide (Multiple Wards)

Land acquisition and construction of a Restoration Center, two new Mental Health Crisis Centers, and fund transitional housing. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$2,122,300
Project Total	**$2,122,300**

M4-NA000 - MAPS4 - Animal Shelter - 2805 S. Bryant Ave., Oklahoma City 73129 (Ward 7)

Construction of a new animal shelter to provide the needed additional capacity. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$151,400
Project Total	**$151,400**

M4-NP000 - MAPS4 - Parks - City Wide (Multiple Wards)

Provide neighborhood and community park upgrades, improve C.B. Cameron and Southlakes Soccer Parks, perform larger scale park improvements, and improvements along the Oklahoma River. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$17,502,800
Project Total	**$17,502,800**

M4-NW000 - MAPS4 - Senior Wellness Center - To be determined (City Wide)

Land acquisition and construction of a fifth Senior Health and Wellness Center. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$1,314,500
Project Total	**$1,314,500**

M4-NY000 - MAPS4 - Youth Centers - City Wide (Multiple Wards)

Land acquisition and construction of at least four Youth Centers. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$33,744,900
Project Total	**$33,744,900**

M4-RF000 - MAPS4 - Civil Rights Center - 2425 N. Martin Luther King Ave, Oklahoma City, OK 73111 (Ward 7)

Restore and improve existing Freedom Center building and construct a new civil rights museum and gathering space. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$61,400
Project Total	**$61,400**

M4-TB000 - MAPS4 - Beautification - City Wide (Multiple Wards)

Funding for beautification efforts along major corridors across Oklahoma City. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$1,631,400
Project Total	**$1,631,400**

M4-TK000 - MAPS4 - Wlks/Lane/Trail/Stlght - City Wide (Multiple Wards)

Continued funding for pedestrian and bicycle related projects. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$14,104,500
Project Total	**$14,104,500**

M4-TT000 - MAPS4 - Transit - City Wide (Multiple Wards)

Funding for planned transit growth, bus stop improvements, advanced transit capabilities, and enhanced bus service. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$30,417,100
Project Total	**$30,417,100**

M4-VA000 - MAPS4 - Arena/Related Facil - 100 W Reno (Arena) and 9600 N Oklahoma Ave (Practice Facility) (City Wide)

Provide improvements to the Downtown Arena and NBA Practice Facility. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$9,820,500
Project Total	**$9,820,500**

M4-VF000 - MAPS4 - Fairgrounds Coliseum - Oklahoma State Fairgrounds (Ward 6)

Construction of a new coliseum at the Fairgrounds to replace the aging Jim Norick Arena. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$322,200
Project Total	**$322,200**

M4-VM000 - MAPS4 - Multipurpose Stadium - S Shield blvd and SE 3rd St (Ward 7)

Land acquisition and construction of a new multipurpose stadium. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Sales Tax	$3,242,300
Project Total	**$3,242,300**

CITY MANAGER (MAPS) FY27 TOTAL $499,711,596

ECONOMIC DEVELOPMENT

B2505010001 - Economic Development and Affordable Housing - City Wide (Multiple Wards)

Funding will support economic development and community revitalization programs supporting job creation efforts and affordable housing needs citywide. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$60,000,000
Project Total	**$60,000,000**

ED0864 - Wiley Post USS OKC Memorial - 2021 S. Robinson Ave (Ward 6)

Partial project funding from TIF 8 for improvements to Wiley Post Park including the USS Oklahoma City Memorial Plaza. Estimated annual operating cost is $0.

	FY27Cost
OKC Economic Development Trust	$2,500,000
Project Total	**$2,500,000**

ECONOMIC DEVELOPMENT FY27 TOTAL $62,500,000

FIRE

B1713010001 - Fire Training Center - In the vicinity of I-240 and S Air Depot (Ward 4)

Construct a new training center and repair, renovate, remodel, replace, improve, furnish, equip and improve technology. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$1,880,000
Project Total	**$1,880,000**

B1713020002 - Fire Station #13 - In the vicinity of SE 74th Street and S Air Depot Boulevard (Ward 4)

Construct new fire stations, and repair, renovate, remodel, replace, improve, furnish, equip, and technology improvements of Fire facilities. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$6,355,000
Project Total	**$6,355,000**

B1713020003 - Fire Station #39, New - NW 150th Street & Rockwell Ave (Ward 8)

Construct new fire stations, and repair, renovate, remodel, replace, improve, furnish, equip, and technology improvements of Fire facilities. Estimated annual operating cost is $2,174,088.

	FY27Cost
2017 G.O. Bonds	$4,950,500
Project Total	**$4,950,500**

B1713030200 - Fire Control Unlisted - City Wide (Multiple Wards)

Fire Control Account-Unlisted. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$916,250
Project Total	**$916,250**

C80183 - Defibrillators - City Wide (Multiple Wards)

Cardiac Monitors (Defibrillators) and Automated External Defibrillators for use by Fire Department Paramedics and EMT's providing advanced life support (ALS) and basic life support (BLS). Estimated annual operating cost is $0.

	FY27Cost
Fire Sales Tax Fund	$75,000
Project Total	**$75,000**

F0010 - Fire Apparatus Replacement - City Wide (Multiple Wards)

Fire apparatus replacement plan. Fire apparatus is comprised of all the emergency vehicles responding from fire stations including command vehicles. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Use Tax	$9,018,142
Project Total	**$9,018,142**

F0011 - Fire Passenger Vehicles - City Wide (Multiple Wards)

Replacement of fire support vehicles. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Use Tax	$554,400
Project Total	**$554,400**

F0029 - Fire Ambulance Replacement - City Wide (Multiple Wards)

Replacement of fire ambulances. Estimated annual operating cost is $0.

	FY27Cost
Medical Service Fund	$1,500,655
Project Total	**$1,500,655**

MB-1842 - Fire Station 19 Remodel - Fire Station 19 (Ward 6)

Fire Station 19 Remodel. Estimated annual operating cost is $0.

	FY27Cost
Fire Sales Tax Fund	$1,500,000
Project Total	**$1,500,000**

Pending - Fire Station 19 Remodel - 940 SW 44th St. Oklahoma City, OK 73109 (Ward 6)

Major renovation for existing Fire station. Estimated annual operating cost is $0.

	FY27Cost
Fire Sales Tax Fund	$3,000,000
Project Total	**$3,000,000**

FIRE FY27 TOTAL $29,749,947

GENERAL SERVICES

B1707010002 - MB-1493 - City Buildings Downtown Campus - City Hall 100 N. Walker and James D. Couch Office Building (Ward 6)

Phase II - HVAC upgrades - City Hall 100 N. Walker and James D. Couch Office Building. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$1,800,000
Project Total	**$1,800,000**

C10410 - City Hall Roof Replacement - 200 North Walker Avenue (Ward 6)

Replace existing roof on City Hall. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$2,270,000
Project Total	**$2,270,000**

C11109 - AMAG Hardware Replacement - City Wide (Multiple Wards)

Routine break/fix replacement of AMAG access control equipment and hardware including locks, card readers, and various maintenance items. Estimated annual operating cost is $35,000.

	FY27Cost
Capital Improvement Fund	$100,000
Project Total	**$100,000**

C11144 - Downtown Campus Maintenance - 100 N Walker, 200 N Walker, 420 W Main (Ward 6)

Maintenance and repairs at the Downtown City Facilities. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$270,000
Project Total	**$270,000**

C11172 - CMF Fuel Island Maintenance - 3738 SW 15th Street (Ward 6)

Construct roof for CNG fuel island compressor. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$100,000
Project Total	**$100,000**

C20021 - Citywide Carpet Replacement - Various locations (City Wide)

Replace aged carpet that reaches the manufacturer's life cycle and documented wear percentage in the Central Maintenance Facility, Downtown campus buildings and SW Oklahoma City Library. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$100,000
Project Total	**$100,000**

C20048 - 420 W. Main, 10th Fl. Remodel - 420 W. Main (Ward 6)

Renovation of the 10th Floor to improve the existing office space for the Development Services and Information Technology Departments. The renovation will also provide space for additional staff in the future. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$8,653,661
Capital Improvement Fund	$2,400,289
Project Total	**$11,053,950**

C30001 - Citywide Fleet Replacement - City Wide (Multiple Wards)

Replacement of highway and non-highway equipment in the general fleet used by Development Services, Parks, Public Transportation, General Services, IT, Finance, Planning, Parking, and Public Works. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$4,600,000
Project Total	**$4,600,000**

C80205 - Citywide HVAC Units - Various locations (City Wide)

Repair and replacement of old and outdated HVAC units. Specific locations include Will Rogers Garden Center, RMACC, Fire Maintenance and the replacement of the chiller and heat lines and pumps at CMF buildings 2, 3, and 4. Estimated annual operating cost is $0.

	FY27Cost
Fire Sales Tax Fund	$1,391,343
Project Total	**$1,391,343**

C80206 - Citywide Roofing - Various locations (City Wide)

Roof repairs / replacement at various facilities. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$1,200,000
Capital Improvement Fund	$1,391,343
Project Total	**$2,591,343**

C80209 - Bus Duct Replacement - 200 N Walker (Ward 6)

Upgrade the electrical system at 420 W. Main. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$2,400,290
Project Total	**$2,400,290**

C80506 - ABS Struxureware, Energy Mgt - City Wide (Multiple Wards)

Upgrade energy management systems to ABS Struxureware operating controllers at all applicable facilities and additional energy management systems upgrades to ABS systems. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$500,000
Project Total	**$500,000**

C83304 - City Hall Ballistic Glass - 200 N Walker (Ward 6)

Construct a new South side entrance and a new access ramp on the North side of City Hall. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$177,526
Project Total	**$177,526**

C83305 - City Hall South Entrance Remodel - 200 N Walker (Ward 6)

Construct a new South side entrance and a new access ramp on the North side of City Hall. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$1,100,000
Project Total	**$1,100,000**

C83306 - City Hall 1st Floor Renovation - 200 N Walker (Ward 6)

Renovation of the corridor and auxiliary spaces for the first floor of City Hall. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$1,439,667
Project Total	**$1,439,667**

C83308 - City Hall Electrical Upgrade - 200 N Walker (Ward 6)

Electrical upgrades to City Hall. Includes replacement of the main distribution panel, removal of the motor control center in the basement and the installation of approximately 15 electrical panels throughout the building. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$2,382,312
Project Total	**$2,382,312**

ITSEC0070984 - Fire and Intrusion Security - City Hall, James Couch Building and Radio Shop in CMF Building #14 (City Wide)

Replace the fire alarm panels at various City buildings. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$1,439,668
Project Total	**$1,439,668**

MB-1693-II - City Hall North Entry Access Improvements - City Hall (Ward 6)

City Hall North Entry Access Improvements. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$85,000
Project Total	**$85,000**

GENERAL SERVICES FY27 TOTAL $33,801,099

INFORMATION TECHNOLOGY

C10016 - IT CCTV - City Wide (Multiple Wards)

Improvement and maintenance to IT CCTV system. Estimated annual operating cost is $0.

	FY27Cost
Internal Service Fund Capital	$200,000
Project Total	**$200,000**

C10017 - IT Network - City Wide (Multiple Wards)

Improvements and maintenance to IT network. Estimated annual operating cost is $0.

	FY27Cost
Internal Service Fund Capital	$300,000
Project Total	**$300,000**

C10018 - IT Server - City Wide (Multiple Wards)

Improvements and maintenance to IT servers. Estimated annual operating cost is $0.

	FY27Cost
Internal Service Fund Capital	$400,000
Project Total	**$400,000**

C10020 - IT Device Replacement - No Ward (Multiple Wards)

Standard device replacement. Estimated annual operating cost is $0.

	FY27Cost
Internal Service Fund Capital	$450,000
Project Total	**$450,000**

F0001 - Radio System P25 Radio Rplc - City Wide (Multiple Wards)

Annual replacement of P25 radios for the 800 MHz Radio System. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Use Tax	$2,350,000
Project Total	**$2,350,000**

F0005 - Mobile Data Computers Rplc - City Wide (Multiple Wards)

Annual replacement of mobile data computers (MDCs) used by Public Safety departments as they reach the end of their useful life. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Use Tax	$2,000,000
Project Total	**$2,000,000**

ITDPS0271042 - Asset Management System Conversion - City Wide (Multiple Wards)

Transition form to a web-based asset management system, Trimble. Estimated annual operating cost is $360,000.

	FY27Cost
Internal Service Fund Capital	$382,715
Project Total	**$382,715**

ITDPS0271049 - iPaaS Conversion - City Wide (Multiple Wards)

Transistion existing interfaces through an established vendor, Team Dynamix Estimated annual operating cost is $126,680.

	FY27Cost
Internal Service Fund Capital	$291,680
Project Total	**$291,680**

ITIFS0271030 - Data Center Power Management - City Wide (Multiple Wards)

Update the power distribution hardware at the City's primary data center, located at the Centeral Maintenance Facility. Estimated annual operating cost is $0.

	FY27Cost
Internal Service Fund Capital	$60,000
Project Total	**$60,000**

TBD2 - Outdoor Warning System Analysis - City Wide (Multiple Wards)

Engineering analysis of the Oklahoma City Outdoor Warning System to ensure it aligns with the city's current and future needs. Estimated annual operating cost is $0.

	FY27Cost
Internal Service Fund Capital	$500,000
Project Total	**$500,000**

INFORMATION TECHNOLOGY FY27 TOTAL $6,934,395

PARKS AND RECREATION

B1705010001 - Louis A. Macklanburg Park - 2234 NW 117th Street (Ward 2)

Improve parklands by installing, providing, improving playgrounds, athletic, picnic, and aquatic facilities, trails, water feature, horticulture, nature observation, landscaping, lighting, equipment, furniture, or maintenance facilities. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$1,100,000
Project Total	**$1,100,000**

B1705010002 - Melrose Park - 7800 Melrose Lane (Ward 3)

Improve parklands by installing, providing, improving playgrounds, athletic, picnic, and aquatic facilities, trails, water feature, horticulture, nature observation, landscaping, lighting, equipment, furniture, or maintenance facilities. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$1,100,000
Project Total	**$1,100,000**

B1705010003 - North Rotary Park - 5708 N Tulsa Ave (Ward 2)

Improve parklands by installing, providing, improving playgrounds, athletic, picnic, and aquatic facilities, trails, water feature, horticulture, nature observation, landscaping, lighting, equipment, furniture, or maintenance facilities. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$1,000,000
Project Total	**$1,000,000**

B1705010004 - Washington Park - Washington Park (Ward 7)

Improve parklands by installing, providing, improving playgrounds, athletic, picnic, and aquatic facilities, trails, water feature, horticulture, nature observation, landscaping, lighting, equipment, furniture, or maintenance facilities. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$650,000
Project Total	**$650,000**

B1705010005 - Taylor Park - 1115 SW 70th St 73139 (Ward 5)

Improve parklands by installing, providing, improving playgrounds, athletic, picnic, and aquatic facilities, trails, water feature, horticulture, nature observation, landscaping, lighting, equipment, furniture, or maintenance facilities. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$1,100,000
Project Total	**$1,100,000**

B1705020001 - Neighborhood Parks - 3820 E Interstate 240 Service Road (Ward 4)

This project includes concessions, restroom, maintenance facilities, and landscape and irrigation improvements at Kupper Sports Complex. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$970,000
Development Impact Fees	$188,815
Project Total	**$1,158,815**

B1705020003 - Willa D. Johnson Rec Center - 900 N Frederick Douglass Avenue and Frederick Douglass Park (Ward 7)

Acquisition, construction, expansion, equipping and improvement of new City parks, parkland, recreational facilities, or trails. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$1,526,000
Project Total	**$1,526,000**

B1705020004 - Softball Hall of Fame - 2801 NE 50th Street (Ward 7)

Sports netting and amenities. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$576,000
Project Total	**$576,000**

B1705020005 - Woodson Park Athletic Complex - 3401 S May Avenue (Ward 6)

Acquisition, construction, expansion, equipping and improvement of new City parks, parkland, recreational facilities, or trails. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$102,600
Development Impact Fees	$1,000,000
Project Total	**$1,102,600**

B1705040002 - Trail_S Agnew to N Okla River - From Agnew across the Oklahoma River on abandoned rail line. (Ward 6)

Acquisition, construction, expansion, renovation, repair, relocation, or improvements to new and/or existing City trails. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$20,100
Other Grants	$1,500,000
Project Total	**$1,520,100**

B1705040004 - Trl_Wstrn, NW 47, Rbnsn, NW 22 - Greenway extending from Harvey and NW 22nd to NW 37th and Francis by following natural water features as possible (Ward 2)

Acquisition, construction, expansion, renovation, repair, relocation, or improvements to new and/or existing City trails. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$1,321,000
Project Total	**$1,321,000**

B1705050200 - Parks & Rec Fac Cntrl Unlisted - City Wide (Multiple Wards)

Control project for unlisted bond funds related to the Parks and Recreation Facilities. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$2,605,000
Project Total	**$2,605,000**

B1705050202 - Clubhouse Improvements Earlywine - 11600 S Portland Ave (Ward 5)

MP-0414 - Clubhouse Improvements) Earlywine Golf Course Concession. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$490,000
Project Total	**$490,000**

B2506010021 - Improvements for C.B. Cameron Park - C.B. Cameron Park (Ward 8)

Funds will support construction, renovation, repair, and upgrades to City parks and recreation facilities, including trails, playgrounds, sports areas, landscaping, utilities, accessibility, and related planning, design, and property needs. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$10,000,000
Project Total	**$10,000,000**

B2506010025 - Softball Stadium Complex - near Lincoln Park (Ward 7)

Funds will support construction, renovation, repair, and upgrades to City parks and recreation facilities, including trails, playgrounds, sports areas, landscaping, utilities, accessibility, and related planning, design, and property needs. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$35,000,000
Project Total	**$35,000,000**

B2506010026 - Regatta Park - Whitewater facility improvements - Regatta Park - Whitewater facility improvements (Ward 7)

Funds will support construction, renovation, repair, and upgrades to City parks and recreation facilities, including trails, playgrounds, sports areas, landscaping, utilities, accessibility, and related planning, design, and property needs. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$15,000,000
Project Total	**$15,000,000**

B2506010029 - Myriad Botanical Gardens - Pedestrian Bridge Repairs and Park Improvements - Myriad Botanical Gardens - Pedestrian Bridge Repairs and Park Improvements (Ward 6)

Funds will support construction, renovation, repair, and upgrades to City parks and recreation facilities, including trails, playgrounds, sports areas, landscaping, utilities, accessibility, and related planning, design, and property needs. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$2,500,000
Project Total	**$2,500,000**

B2506010030 - Multi-Purpose Stadium - North of I-40, East of the BNSF Railroad, South of Oklahoma Blvd and West of S Central Ave. (Ward 7)

Funds will support construction, renovation, repair, and upgrades to City parks and recreation facilities, including trails, playgrounds, sports areas, landscaping, utilities, accessibility, and related planning, design, and property needs. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$50,000,000
Project Total	**$50,000,000**

B2506020001 - Trails-Deep Fork Phase II - Within area bounded by N Lincoln Blvd, N Kelley Ave, NE 63rd St, and NE 50th St (Ward 7)

Funds will support construction, renovation, repair, and upgrades to City parks and recreation facilities, including trails, playgrounds, sports areas, landscaping, utilities, accessibility, and related planning, design, and property needs. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$5,000,000
Project Total	**$5,000,000**

B2506020002 - Trails-Deep Fork Phase III - Within area bounded by N Santa Fe Ave, N Lincoln Blvd NW 63rd St and NW 50th St. (Ward 7)

Funds will support construction, renovation, repair, and upgrades to City parks and recreation facilities, including trails, playgrounds, sports areas, landscaping, utilities, accessibility, and related planning, design, and property needs. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$8,000,000
Project Total	**$8,000,000**

C80325 - Myriad Gardens Capital Fund - 301 W Reno Avenue (Ward 6)

Capital maintenance projects at Myriad Gardens facilities. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$600,000
Project Total	**$600,000**

MB-1536 - Myriad Gardens AHU Replacements - 301 W Reno Avenue (Ward 6)

Myriad gardens AHU Replacements. Estimated annual operating cost is $0.

	FY27Cost
OKC Public Property Authority	$1,200,000
Project Total	**$1,200,000**

MB-1791 - Myriad Gardens chilled water installation - 301 W Reno Avenue (Ward 6)

Myriad Gardens chilled water installation. Estimated annual operating cost is $0.

	FY27Cost
OKC Economic Development Trust	$250,000
Project Total	**$250,000**

MB-1798 - Myriad Gardens Fire Restoration - 301 W Reno Avenue (Ward 6)

Myriad Gardens (Park House) Fire Restoration. Estimated annual operating cost is $0.

	FY27Cost
RISK MGT FUNDS	$75,000
Project Total	**$75,000**

MP-0414-II - Earlywine Golf Course At the Turn Grille - Earlywine Golf Course (Ward 5)

Construction for the new At the Turn Grille which includes larger roof overhangs, covered seating, cart path, and cart parking. Estimated annual operating cost is $0.

	FY27Cost
OKC Public Property Authority	$1,700,000
Project Total	**$1,700,000**

MP-0494-4 - Wiley Post Park - USS Oklahoma City Memorial - 2022 S Robinson Ave. (Ward 6)

This project will provide a memorial for the USS Oklahoma City within Wiley Post Park's north shore. Estimated annual operating cost is $15,000.

	FY27Cost
Other Unspecified	$2,163,000
Project Total	**$2,163,000**

MP-0608 - S May/Airport Trail - City Wide (Multiple Wards)

New trail from Woodson Park to SW 74th St. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$900,950
Project Total	**$900,950**

MP-0654 - Trail Amenities - Bert Cooper Trail - Lake Hefner (Ward 2)

This project will begin adding lighting, benches and drinking fountains in response to a variety of requests for an enhanced trail user experience. Estimated annual operating cost is $3,000.

	FY27Cost
Other Grants	$183,781
Project Total	**$183,781**

PARK00185 - Bricktown Canal Lighting - Various locations along canal (Ward 7)

Lighting, landscape, and art improvements. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$1,007,500
Project Total	**$1,007,500**

PARK00193 - Riversport Capital Reserves - 800 RIVERSPORT Dr (Ward 7)

Annual capital repair reimbursements. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$850,000
Project Total	**$850,000**

PARK00204 - Athletic Fields - Edwards Park - 2917 NE 14th Street (Ward 7)

This project supports the recently constructed football fields by providing an on-site maintenance and storage facility and erosion repairs. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$120,000
Development Impact Fees	$417,000
Project Total	**$537,000**

PARK00209 - Trail Lights - W River Trail - Wards 1 & 3 (City Wide)

Installing green energy solar lights on trails, especially the ones in remote areas will increase trail use and safety for all patrons without having a direct ongoing utility cost increase. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$152,083
Project Total	**$152,083**

PARK00210 - Trail Lights - N OK River Trai - Wards 4, 6 & 7 (City Wide)

Installing green energy solar lights on trails, especially the ones in remote areas will increase trail use and safety for all patrons without having a direct ongoing utility cost increase. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$62,083
Project Total	**$62,083**

PARK00211 - Trail Lights - S OK River Trail - Wards 4, 6 & 7 (City Wide)

Installing green energy solar lights on trails, especially the ones in remote areas will increase trail use and safety for all patrons without having a direct ongoing utility cost increase. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$202,083
Project Total	**$202,083**

PARK00212 - Martin Park Improvements - 5000 W Memorial Road (Ward 8)

This project would include improvements such as fencing, additional Estimated annual operating cost is $30,000.

	FY27Cost
Capital Improvement Fund	$452,000
Project Total	**$452,000**

PARK00213 - Trosper Park - Shelter & RR - 2300 SE 29th Street (Ward 7)

This project replaces an aged pavilion located in a problematic location, with a new pavilion located with better accessibility to the parking lot and playground patrons. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$500,000
Project Total	**$500,000**

PARK00223 - Civic Center Music Hall Stage Decking/Support - 201 N Walker (Ward 6)

In July 2021 an inspection brought to the attention of the Foundation that both pit lifts were well beyond their usable life and further, the shaper gear reducers were 4-5 years past their recommended service and oil change. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$358,213
Project Total	**$358,213**

PARK00224 - Lone Oak Park - City Wide (Ward 8)

Engineering and design services, and phase one development of Lone Oak Park. Estimated annual operating cost is $150,000.

	FY27Cost
Development Impact Fees	$2,655,000
Project Total	**$2,655,000**

PARK00230 - Route 66 Park bridges - 9901 NW 23rd Street (Ward 1)

This project addresses the pond erosion contributing to destabilization of bridge footings. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$76,914
Project Total	**$76,914**

PARK00245 - Bicentennial Park Furniture - 500 Couch Drive (Ward 6)

Refinish furniture, fixtures, paving and fountain repairs in Bicentennial Park and City Hall Park. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$330,000
Project Total	**$330,000**

PARK00246 - Cameron Park - 1800 NW. 112ND ST (Ward 7)

Parking expansion and landscape improvements for CCDA. Estimated annual operating cost is $265,000.

	FY27Cost
Capital Improvement Fund	$205,000
Project Total	**$205,000**

PARK00248 - First American Museum Irrigation Improvements - 659 First Americans Blvd. (Ward 7)

This project provides an irrigation pump and other upgrades for the First Americans Museum grounds. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$75,000
Project Total	**$75,000**

PARK00251 - Arcadia Trail - Edmond, OK (Ward 7)

Land acquisition, A&E, and improvements for new trail. Estimated annual operating cost is $117,000.

	FY27Cost
Development Impact Fees	$800,000
Project Total	**$800,000**

PARK00252 - Dolphin Wharton Park Improvements - 301 NE63rd St. (Ward 7)

This project provides additional park amenities at Dolphin Wharton Park. Estimated annual operating cost is $3,000.

	FY27Cost
Development Impact Fees	$1,500,000
Project Total	**$1,500,000**

PARK00253 - Overholser Lake Loop Trail - Vicinity of Lake Overholser shoreline (Ward 1)

This project will provide for the design, ROW aquisitions, and Phase 1 improvements for a trail circling Lake Overholser. Estimated annual operating cost is $25,000.

	FY27Cost
Development Impact Fees	$1,500,000
Project Total	**$1,500,000**

PARK00255 - Hefner-Overholser Trail - Along W Wilshire Blvd. between N Rockwell Ave. and Northwest Expressway (Ward 1)

Complete trail connection along W Wilshire Blvd. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$2,000,000
Project Total	**$2,000,000**

PARK00256 - Hefner-Overholser Trail - Along W Wilshire Blvd. between N Rockwell Ave. and Northwest Expressway (Ward 1)

Complete trail connection along W Wilshire Blvd. Estimated annual operating cost is $1.

	FY27Cost
Development Impact Fees	$1,200,000
Project Total	**$1,200,000**

PARK00257 - Swisher Park Phase 1 Improvements - 9400 SW 15th St. (Ward 3)

This project provides new amenities as part of the phase 1 development. Estimated annual operating cost is $10,000.

	FY27Cost
Development Impact Fees	$2,000,000
Project Total	**$2,000,000**

PARKS AND RECREATION FY27 TOTAL $164,285,123

POLICE

Armored_Vehicle - City Wide (Multiple Wards)

Purchase of an Armored Vehicle for the Police Departments Violent Crime Apprehension Team. The vehicle will be used during warrant operations, criminal take downs, and other high-risk patrol activities. Estimated annual operating cost is $7,455.

	FY27Cost
Police Sales Tax Fund	$675,023
Project Total	**$675,023**

AXON_Contract - City Wide (Multiple Wards)

AXON contract includes the funding of Software, Tasers, Body-Worn Cameras, In-car Cameras, other equipment and services. Amounts are for the remaining prior year budget and contract amount for the current year. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$2,427,054
General Fund	$1,110,091
MAPS4 Use Tax	$5,616,740
Police Sales Tax Fund	$2,800,000
Project Total	**$11,953,885**

B1712010001 - Police Training Center - 8161 South Midwest Boulevard (Ward 4)

Construct a new Police/Fire training center (Phase 1-Driving Track, Phase 2-Building Construction and Parking and Phase 3-Site Amenities). Estimated annual operating cost is $100,000.

	FY27Cost
2017 G.O. Bonds	$20,000,000
Project Total	**$20,000,000**

Driving_Track - 8501 South Midwest Blvd. (Ward 4)

Construction of Driving Track for the Oklahoma City Police Department. Estimated annual operating cost is $5,000.

	FY27Cost
Police Sales Tax Fund	$898,842
Project Total	**$898,842**

F0007 - Police Helicopter - City Wide (Multiple Wards)

Replacement and purchase of police helicopters. Estimated annual operating cost is $200,000.

	FY27Cost
MAPS4 Use Tax	$4,322,909
Project Total	**$4,322,909**

F0008 - Patrol/Marked Vehicles - City Wide (Multiple Wards)

Scheduled replacement of Police patrol sedans, sport utility vehicles, boats, motorcycles and bicycles. Initially, newer vehicle purchases result in savings due to less maintenance cost on an aging fleet. Estimated annual operating cost is $0.

	FY27Cost
Btr Streets Safer City Use Tax	$2,617
MAPS3 Use Tax	$942,024
MAPS4 Use Tax	$10,588,050
Project Total	**$11,532,691**

F0009 - Unmarked Vehicles Police - City Wide (Multiple Wards)

Scheduled replacement of unmarked Police vehicles. Initially, newer vehicle purchases result in savings due to less maintenance cost on an aging fleet. Estimated annual operating cost is $0.

	FY27Cost
Btr Streets Safer City Use Tax	$19,852
MAPS3 Use Tax	$97,721
MAPS4 Use Tax	$1,497,306
Project Total	**$1,614,879**

Hefner Lake Facility - City Wide (Multiple Wards)

Construction of new Police Ranger Station at Lake Hefner. Estimated annual operating cost is $50,000.

	FY27Cost
Police Sales Tax Fund	$4,594,000
Project Total	**$4,594,000**

HEFNER_DOCKS - Hefner Lake Police Dock Replacement - City Wide (Multiple Wards)

Project provides for removing the existing floating dock and related infrastructure and constructing a new floating dock with a new ADA compliant gangway and ancillary site improvements. Estimated annual operating cost is $1,500.

	FY27Cost
Police Sales Tax Fund	$1,511,124
Project Total	**$1,511,124**

HELIC - Helicopter Refurbishments - City Wide (Multiple Wards)

Refurbishment of police helicopter equipment including major overhaul repairs of helicopter engines, transmissions, rotors, and other equipment as it becomes necessary. Estimated annual operating cost is $0.

	FY27Cost
Btr Streets Safer City Use Tax	$248,684
MAPS4 Use Tax	$1,179,793
Project Total	**$1,428,477**

VEH_SP_INV - Special Investigations Vehicle - City Wide (Multiple Wards)

Replacement of undercover vehicles for the Special Investigations Division. Initially, newer vehicle purchases result in savings due to less maintenance cost on an aging fleet. Estimated annual operating cost is $0.

	FY27Cost
State Asset Forfeiture Funds	$200,000
Project Total	**$200,000**

XBLDG_IMP - Police Building Improvements - City Wide (Multiple Wards)

Improvement to existing police facilities including construction, equipment, furnishings, installation or A&E services. These projects include enhancements to equipment and infrastructure critical to efficient operations. Estimated annual operating cost is $0.

	FY27Cost
Police Sales Tax Fund	$2,799,293
Project Total	**$2,799,293**

POLICE FY27 TOTAL $61,531,123

PUBLIC TRANS AND PARKING

MC-0795 - Embark General Repairs - Misc locations (City Wide)

Embark General Repairs. Estimated annual operating cost is $0.

	FY27Cost
Cntrl OK Trans and Prkng Auth	$100,000
Project Total	**$100,000**

P00005 - Parking Garage Improvements - Downtown (Ward 6)

Repairs and improvements to all garages including revenue collection equipment. Estimated annual operating cost is $0.

	FY27Cost
Cntrl OK Trans and Prkng Auth	$500,000
Project Total	**$500,000**

T00002 - Bus Replacement - City Wide (Multiple Wards)

Replace aging buses utilized beyond their useful lives. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$581,250
Cntrl OK Trans and Prkng Auth	$782,500
Other Grants	$4,611,250
Project Total	**$5,975,000**

T00016 - Computers/Software Upgrades - 2000 S. May (Ward 6)

Transit Management system for enhanced customer service and operational efficiencies. Estimated annual operating cost is $10,000.

	FY27Cost
2017 G.O. Bonds	$44,672
Cntrl OK Trans and Prkng Auth	$265,653
Other Grants	$1,062,613
Project Total	**$1,372,938**

T00019 - Equipment Replacement - 2000 S May Avenue (Ward 6)

Purchase of maintenance equipment. Estimated annual operating cost is $2,000.

	FY27Cost
Cntrl OK Trans and Prkng Auth	$20,000
Other Grants	$80,000
Project Total	**$100,000**

T00020 - Streetcar Battery Replacement - 420 NW 5th Street (Ward 7)

Replacement of streetcar batteries. Estimated annual operating cost is $0.

	FY27Cost
MAPS4 Use Tax	$400,000
Project Total	**$400,000**

T00021 - Traffic Signal Prioritization - City Wide (Multiple Wards)

Traffic signal prioritization for fixed route. Estimated annual operating cost is $0.

	FY27Cost
Cntrl OK Trans and Prkng Auth	$235,201
Other Grants	$940,803
Project Total	**$1,176,004**

T00022 - Paratransit Vans - City Wide (Multiple Wards)

Replacement of 25 paratransit vehicles starting in FY 2019. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$824,500
Project Total	**$824,500**

TEMBHQ - EMBARK HQ - 2000 S May Ave (Ward 6)

Remodel 2000 S May Transit Admin & Operations Building. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$992,965
Cntrl OK Trans and Prkng Auth	$312,930
Other Grants	$1,251,719
Project Total	**$2,557,614**

TR0005 - Ferry Terminal Upgrades - 701 S Lincoln Blvd (Ward 7)

Upgrades to ferry terminal. Estimated annual operating cost is $0.

	FY27Cost
Cntrl OK Trans and Prkng Auth	$56,170
Other Grants	$224,681
Project Total	**$280,851**

TRM-118A - EMBARK HQ Facility Expansion (A/E) - Unknown (Multiple Wards)

New EMBARK HQ - A/E. Estimated annual operating cost is $0.

	FY27Cost
Cntrl OK Trans and Prkng Auth	$504,000
Other Grants	$2,016,000
Project Total	**$2,520,000**

TRM-118B - EMBARK HQ Facility Expansion (Construction) - Unknown (Multiple Wards)

New EMBARK HQ - Construction. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$8,000,000
Project Total	**$8,000,000**

TRM-171 - TC/Mini Hub Analysis - City Wide (Multiple Wards)

Feasibility Study to evaluate options for the future of the Transit Center. Estimated annual operating cost is $0.

	FY27Cost
Cntrl OK Trans and Prkng Auth	$227,800
Other Grants	$911,200
Project Total	**$1,139,000**

TRM-178 - Bus Wash Facility - 2000 S May Ave (Ward 6)

Update carwash facility. Estimated annual operating cost is $0.

	FY27Cost
Cntrl OK Trans and Prkng Auth	$140,000
Other Grants	$560,000
Project Total	**$700,000**

TRM-180 - Update Fare Technology & Policy Plan - City Wide (Multiple Wards)

Project to evaluate all farebox technology and equipment and develop a plan for the future of our farebox equipment and fares. Update 4 Nines Fare Policy. Capping, etc. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$1,539,234
Project Total	**$1,539,234**

TRM-184 - Transit Center Employee Restroom Remodel - 420 NW 5th Street (Ward 6)

Remodel restrooms at the Transit Center. Estimated annual operating cost is $0.

	FY27Cost
Cntrl OK Trans and Prkng Auth	$294,708
Other Grants	$387,388
Project Total	**$682,096**

TRM-201 - Arena Parking Facility - 1 Myriad Gardens (Ward 7)

Underground and above ground lots for arena parking. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$8,000,000
Project Total	**$8,000,000**

TRM-204 - Electric Vehicle Purchase - 2000 S. May (Ward 6)

Purchase of electric vehicles and installation of charging stations. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$734,000
Project Total	**$734,000**

TRM-207 - Streetcar Clearance Line Safety Enhancement - City Wide (Multiple Wards)

Adding Signage and striping for enhanced Streetcar safety. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$33,000
Project Total	**$33,000**

TRM-215 - River refurbish and maintenance - 701 S Lincoln Blvd (Ward 7)

River refurbish and maintenance. Estimated annual operating cost is $0.

	FY27Cost
Other Grants	$156,624
Project Total	**$156,624**

TRM-216 - Parking Garage Elevator Repair - 100 W Main Street (Ward 6)

Century Center Garage Elevator Repair. Estimated annual operating cost is $0.

	FY27Cost
Cntrl OK Trans and Prkng Auth	$1,000,000
Project Total	**$1,000,000**

TRM-219 - BRT Ticket and Vending Machine Repair and Replacement - City Wide (Multiple Wards)

BRT Ticket and Vending Machine Repair and Replacement. Estimated annual operating cost is $0.

	FY27Cost
Cntrl OK Trans and Prkng Auth	$10,000
Other Grants	$40,000
Project Total	**$50,000**

TRM-221 - Non-Revenue Vehicles - City Wide (Multiple Wards)

Replacement of 14 Non-Revenue Vehicles. Estimated annual operating cost is $0.

	FY27Cost
Cntrl OK Trans and Prkng Auth	$54,000
Other Grants	$216,000
Project Total	**$270,000**

PUBLIC TRANS AND PARKING FY27 TOTAL $38,110,861

PUBLIC WORKS

C20048 - 420 W Main 3rd floor improvements - 420 W Main (Ward 6)

420 W Main 3rd floor improvements. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$250,000
Project Total	**$250,000**

MB-1686-A - CMF Bldg. 2 Restroom renovation - Bldg. 2 Restroom eion (Ward 3)

Central Maintenance Facility Bldg. 2 Restroom renovation. Estimated annual operating cost is $0.

	FY27Cost
Stormwater Drainage Utility	$75,000
Project Total	**$75,000**

MB-1786 - OKCCC Meal Service Station and Mezzanine Railing - 100 Mick Cornett Dr. (Ward 6)

OKCCC Meal Service Station and Mezzanine Railing. Estimated annual operating cost is $0.

	FY27Cost
OKC Public Property Authority	$100,000
Project Total	**$100,000**

MB-1793 - OKC Convention Center Roof Repair - OKC Convention Center (Ward 6)

OKC Convention Center Roof Repair. Estimated annual operating cost is $0.

	FY27Cost
RISK MGT FUNDS	$250,000
Project Total	**$250,000**

MB-1826 - OKC Convention Center High Roof Repair - OKC Center (Ward 6)

OKC Convention Center High Roof Repair. Estimated annual operating cost is $0.

	FY27Cost
RISK MGT FUNDS	$1,500,000
Project Total	**$1,500,000**

MC-0790 - East OKC Right-of-way Clearing and Mowing - East Okc Right-Of-Way Clearing (City Wide)

East OKC Right-of-way Clearing and Mowing. Estimated annual operating cost is $0.

	FY27Cost
General Fund	$50,000
Project Total	**$50,000**

PUBLIC WORKS FY27 TOTAL $2,225,000

PUBLIC WORKS - DRAINAGE

B0000009971 - OK Rivr Sedimnt. Basn Dredging - Oklahoma River (North Canadian River) from South Eastern to South Meridian Avenue (Ward 6)

Dredge the Oklahoma River Sediment basin to remove large amounts of sediment deposits that are caused by strong flows of water. Estimated annual operating cost is $0.

	FY27Cost
Stormwater Drainage Utility	$300,000
Project Total	**$300,000**

B0000009994 - Dam/Cntrl House Refurb_OK Rvr - Various locations along the Oklahoma River. (Ward 6)

Dam & Control House refurbishments - Oklahoma River. Estimated annual operating cost is $0.

	FY27Cost
Stormwater Drainage Utility	$750,000
Project Total	**$750,000**

B1710010001 - Mapping Data Systems Programs - City Wide (Multiple Wards)

Drainage, channel and water quality improvements, mapping and equipment which may include stormwater detention facilities, real property acquisition, construction and related activities, landscaping, or technology improvements. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$408,167
Project Total	**$408,167**

B1710010013 - NW 10 and Walker - In the Vicinity of NW 10th St and Walker (Ward 6)

Drainage, channel and water quality improvements, mapping and equipment which may include stormwater detention facilities, real property acquisition, construction and related activities, landscaping, or technology improvements. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$8,425,756
Project Total	**$8,425,756**

B1710010017 - NW 67 and Ann Arbor - NW 67th St and Ann Arbor Terrace In The Vicinity Of NW 63rd and N Meridian Ave (Ward 1)

Drainage, channel and water quality improvements, mapping and equipment which may include stormwater detention facilities, real property acquisition, construction and related activities, landscaping, or technology improvements. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$500,000
Project Total	**$500,000**

B1710010018 - Hog Creek Lake Thunderbird - SE 29th Street to SE 149th Street and South Post Road to South Peebly Road (Ward 4)

Drainage, channel and water quality improvements, mapping and equipment which may include stormwater detention facilities, real property acquisition, construction and related activities, landscaping, or technology improvements. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$697,996
Project Total	**$697,996**

B1710010019 - West Elm Creek Lake Thndrbrd - SE 29th Street to SE 149th Street and South Post Road to South Peebly Road (Ward 4)

Drainage, channel and water quality improvements, mapping and equipment which may include stormwater detention facilities, real property acquisition, construction and related activities, landscaping, or technology improvements. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$4,400,000
Project Total	**$4,400,000**

DM-0424 - North Canadian River Channel Cleaning and Maintenance - River (Ward 7)

North Canadian River Channel Cleaning and Maintenance. Estimated annual operating cost is $0.

	FY27Cost
Stormwater Drainage Utility	$230,000
Project Total	**$230,000**

MB-1785 - Rehabilitation of Retaining Wall at Emerson School - Emereson School (Ward 6)

Rehabilitation of Retaining Wall at Emerson School. Estimated annual operating cost is $0.

	FY27Cost
OKC Economic Development Trust	$111,000
Project Total	**$111,000**

MC-0775 - Brum Dam Rehabilitation - River (Ward 7)

Brum Dam Rehabilitation. Estimated annual operating cost is $0.

	FY27Cost
Stormwater Drainage Utility	$1,400,000
Project Total	**$1,400,000**

MC-0776 - Oklahoma River SCADA system annual - River (Ward 6)

Oklahoma River SCADA system annual. Estimated annual operating cost is $0.

	FY27Cost
Stormwater Drainage Utility	$300,000
Project Total	**$300,000**

MC-0777 - Oklahoma River Spraying annual - River (Ward 6)

Oklahoma River Spraying annual. Estimated annual operating cost is $0.

	FY27Cost
Stormwater Drainage Utility	$150,000
Project Total	**$150,000**

MC-0779 - Brum Dam Boat Lock Hinge Repairs - River (Ward 7)

Brum Dam Boat Lock Hinge Repairs. Estimated annual operating cost is $0.

	FY27Cost
Stormwater Drainage Utility	$100,000
Project Total	**$100,000**

MC-0788 - Decanting Site EB-1 Construction - River (Ward 7)

Decanting Site EB-1 Construction. Estimated annual operating cost is $0.

	FY27Cost
Stormwater Drainage Utility	$84,000
Project Total	**$84,000**

PUBLIC WORKS - DRAINAGE FY27 TOTAL $17,856,919

PUBLIC WORKS - STREETS

B1701060200 - Streets Cntrl Unlisted - City Wide (Multiple Wards)

Control project for unlisted bond funds related to Streets. Estimated annual operating cost is $0.

	FY27Cost
2017 G.O. Bonds	$10,284,709
Project Total	**$10,284,709**

B2501020013 - Widening- NW 122nd St to N Memorial Rd (John Kilpatrick Turnpike Interchange) - Along N County Line Rd from NW 122nd St to N Memorial Rd (John Kilpatrick Turnpike Interchange) (Ward 1)

Widening, improving, extending, or creating streets, including planning, design, testing, inspection, traffic signals, lighting, drainage, intersections, sidewalks, utility relocation, landscaping, irrigation, and related project work. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$12,385,000
Project Total	**$12,385,000**

B2501020014 - Widening- NW 150th St to N Memorial Rd (John Kilpatrick Turnpike Interchange) - Along N County Line Rd from NW 150th St to N Memorial Rd (John Kilpatrick Turnpike Interchange) (Ward 1)

Widening, improving, extending, or creating streets, including planning, design, testing, inspection, traffic signals, lighting, drainage, intersections, sidewalks, utility relocation, landscaping, irrigation, and related project work. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$12,385,000
Project Total	**$12,385,000**

B2501020020 - Widening- NW 122nd St to W Hefner Rd - Along N County Line Rd from NW 122nd St to W Hefner Rd (Ward 1)

Widening, improving, extending, or creating streets, including planning, design, testing, inspection, traffic signals, lighting, drainage, intersections, sidewalks, utility relocation, landscaping, irrigation, and related project work. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$12,135,000
Project Total	**$12,135,000**

B2501020021 - Widening- W Hefner Rd to NW Expressway - Along N County Line Rd from W Hefner Rd to NW Expressway (Ward 1)

Widening, improving, extending, or creating streets, including planning, design, testing, inspection, traffic signals, lighting, drainage, intersections, sidewalks, utility relocation, landscaping, irrigation, and related project work. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$7,000,000
Project Total	**$7,000,000**

B2501030001 - Arterial Resurfacing- SW 74th St to SW 59th St - Along S Pennsylvania Ave from SW 74th St to SW 59th St (Ward 5)

Resurfacing, repairing, or rehabilitating streets, including pavement repairs, milling, asphalt overlay, crack sealing, traffic signal and intersection work, wheelchair ramps, minor drainage fixes, signage, and pavement markings. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$2,600,000
Project Total	**$2,600,000**

B2501030002 - Arterial Resurfacing- SE 74th St to SE 59th St - Along S Sooner Rd from SE 74th St to SE 59th St (Ward 4)

Resurfacing, repairing, or rehabilitating streets, including pavement repairs, milling, asphalt overlay, crack sealing, traffic signal and intersection work, wheelchair ramps, minor drainage fixes, signage, and pavement markings. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$2,600,000
Project Total	**$2,600,000**

B2501030003 - Arterial Resurfacing- SE 44th St to SE 29th St - Along S Sooner Rd from SE 44th St to SE 29th St (Ward 4)

Resurfacing, repairing, or rehabilitating streets, including pavement repairs, milling, asphalt overlay, crack sealing, traffic signal and intersection work, wheelchair ramps, minor drainage fixes, signage, and pavement markings. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$2,600,000
Project Total	**$2,600,000**

B2501030004 - Arterial Resurfacing- NW 63rd St to NW 74th St - Along N Western Ave from NW 63rd St to NW 74th St (Ward 2)

Resurfacing, repairing, or rehabilitating streets, including pavement repairs, milling, asphalt overlay, crack sealing, traffic signal and intersection work, wheelchair ramps, minor drainage fixes, signage, and pavement markings. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$2,600,000
Project Total	**$2,600,000**

B2501030005 - Arterial Resurfacing- SE 74th St to SE 59th St - Along S Santa Fe Ave from SE 74th St to SE 59th St (Ward 4)

Resurfacing, repairing, or rehabilitating streets, including pavement repairs, milling, asphalt overlay, crack sealing, traffic signal and intersection work, wheelchair ramps, minor drainage fixes, signage, and pavement markings. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$2,600,000
Project Total	**$2,600,000**

B2501030006 - Arterial Resurfacing- NW 23rd St to NW 30th St - City Limit - Along N Macarthur Blvd from NW 23rd St to NW 30th St - City Limit (Ward 2)

Resurfacing, repairing, or rehabilitating streets, including pavement repairs, milling, asphalt overlay, crack sealing, traffic signal and intersection work, wheelchair ramps, minor drainage fixes, signage, and pavement markings. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$2,600,000
Project Total	**$2,600,000**

B2501030007 - Arterial Resurfacing- SE 44th St to SE 29th St - Along S Douglas Blvd from SE 44th St to SE 29th St (Ward 4)

Resurfacing, repairing, or rehabilitating streets, including pavement repairs, milling, asphalt overlay, crack sealing, traffic signal and intersection work, wheelchair ramps, minor drainage fixes, signage, and pavement markings. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$2,600,000
Project Total	**$2,600,000**

B2501030008 - Arterial Resurfacing- SE 59th St to SE 44th St - Along S Sooner Rd from SE 59th St to SE 44th St (Ward 4)

Resurfacing, repairing, or rehabilitating streets, including pavement repairs, milling, asphalt overlay, crack sealing, traffic signal and intersection work, wheelchair ramps, minor drainage fixes, signage, and pavement markings. Estimated annual operating cost is $0.

	FY27Cost
2025 G.O. Bonds	$2,600,000
Project Total	**$2,600,000**

PC-0977 - Sidewalks - Penn and NW 140th - Penn and NW 140th (Ward 8)

Sidewalks - Penn and NW 140th. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$65,000
Project Total	**$65,000**

PC-0978 - NE 16th Street Sidewalks - NE 16th Street (Ward 7)

NE 16th Street Sidewalks. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$55,434
Project Total	**$55,434**

PC-0979 - I-240 Sidewalks - Walker to Western - I-240 - Walker to Western (Ward 4)

I-240 Sidewalks - Walker to Western. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$57,052
Project Total	**$57,052**

PC-0980 - I-240 Sidewalks - Santa Fe to Byers - I-240 - Santa Fe to Byers (Ward 4)

I-240 Sidewalks - Santa Fe to Byers. Estimated annual operating cost is $0.

	FY27Cost
Capital Improvement Fund	$51,059
Project Total	**$51,059**

PC-0997 - Main Street Streetscape - Main Street between Robinson and Broadway (Ward 6)

Main Street Streetscape. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$300,000
Project Total	**$300,000**

STX17BL0001 - Deep Fork Greenway Cxn. - North Shartel, Deep Fork Trail Alignment through Zachary Taylor Park (Ward 2)

Tier 1 and Tier 3 bike facilities project for the Better Streets Safer Sales Tax Program. Estimated annual operating cost is $0.

	FY27Cost
Better Streets Safer City Tax	$94,478
Project Total	**$94,478**

STX17BL0002 - Villa, Youngs, Venice Bike Ln - N Villa Avenue, N Youngs Boulevard and N Venice Boulevard between NW 62nd Street and NW 10th Street (Ward 6)

Tier 2 and Tier 3 bike facilities project for the Better Streets Safer Sales Tax Program. Estimated annual operating cost is $0.

	FY27Cost
Better Streets Safer City Tax	$189,911
Project Total	**$189,911**

STX17BL0006 - Indiana/Linwood Bike Lanes - N Indiana Avenue from NW 19th Street to Linwood Boulevard.; Linwood Boulevard from N Indiana Avenue to N Shartel Avenue (Ward 6)

Tier 1, Tier 2, and Tier 3 bike facilities project for the Better Streets Safer Sales Tax Program. Estimated annual operating cost is $0.

	FY27Cost
Better Streets Safer City Tax	$3,181,111
Project Total	**$3,181,111**

STX17SR0098 - BSSC Resurfacing of N Broadway - N Broadway Avenue from Dean A McGee Avenue to NW 10th Street (Ward 6)

Arterial resurfacing and repairs as part of the Better Streets Safer City Sales Tax initiative. Estimated annual operating cost is $0.

	FY27Cost
Better Streets Safer City Tax	$85,824
Project Total	**$85,824**

STX17SR0124 - PC-0926/WC-1023-B - Resurface SE 74th from Douglas to Post - SE 74th from Douglas to Post (Ward 4)

Public Works - CIP. STX17SR0124 PC-0926/WC-1023-B - Resurfacing of SE 74th from Douglas to Post. Estimated annual operating cost is $0.

	FY27Cost
Better Streets Safer City Tax	$1,500,000
Project Total	**$1,500,000**

STX17SS0007 - Auto Alley Streetscape - N Broadway Avenue from NW 4th Street to W Park Place (Ward 6)

Pedestrian safety improvements at intersections and throughout the corridor. Improvements include trees and landscaping, lighting, access & safety improvements, resurfacing & restriping. Estimated annual operating cost is $0.

	FY27Cost
Better Streets Safer City Tax	$92,988
Project Total	**$92,988**

STX17SS0008 - NE 23rd Streetscape - NE 23rd Street from Kelley to Miramar/KatyTrail (Ward 7)

Resurfacing, sidewalk, and pedestrian safety improvements at intersections. Estimated annual operating cost is $0.

	FY27Cost
Better Streets Safer City Tax	$380,125
Project Total	**$380,125**

STX17SW0029 -- Sidewalks in the vicinity of SE 66th and Shields - SE 66th ae of SE 66th and Shields (Ward 4)

Sidewalks in the vicinity of SE 66th and Shields. Estimated annual operating cost is $0.

	FY27Cost
Better Streets Safer City Tax	$400,000
Project Total	**$400,000**

STX17SW0030 - Sidewalks in the vicinity of NW 150th and Council - NW 150th aeof NW 150th and Council (Ward 1)

Sidewalks in the vicinity of NW 150th and Council. Estimated annual operating cost is $0.

	FY27Cost
Better Streets Safer City Tax	$400,000
Project Total	**$400,000**

TC-0539 - Impact:NW Expy & N County Line - NW Expressway and N County Line Road. (Ward 1)

Traffic Impact Project - Benefit Area: N-6 --- NW Expressway and N County Line Road - Construct southbound turn lane, construct northbound left turn, and convert eastbound and westbound arrow left turn. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$170,222
Project Total	**$170,222**

TC-0544 - Impact: SW 29th west of Morgan - SW 29th west of Morgan Road. (Ward 3)

Traffic Impact Project - Benefit Area: N-1 --- SW 29th west of Morgan Road - Widen to four (4) travel lanes for approximately 1,000 feet. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$174,364
Project Total	**$174,364**

TC-0546 - Impact: W Memorial Rd & N May - W Memorial Road & N May Avenue. (Ward 8)

Impact Project – Benefit Area: I-1 – W Memorial Road & N May Avenue, Westbound – 1. Construct southbound right turn bay 150’ on W Memorial Road, 2. Construct southbound right turn bay 150’ on N May Avenue. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$80,420
Project Total	**$80,420**

TC-0547 - Impact: NW 39th Exprswy &Tulsa - NW 39th Expressway & Tulsa Avenue. (Ward 2)

Impact Project – Benefit Area: I-1 – NW 39th Expressway & Tulsa Avenue – Construct southbound right turn bay 150’. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$643,206
Project Total	**$643,206**

TC-0549 - Impact: NW 27th & N Portland - NW 27th Street & N Portland Avenue. (Ward 2)

Impact Project – Benefit Area: I-2 – NW 27th Street & N Portland Avenue – Install Signal. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$90,064
Project Total	**$90,064**

TC-0555 - Impact: NW Exprswy & N Morgan - NW Expressway & N Morgan Road. (Ward 1)

Impact Project – Benefit Area: R-4 – NW Expressway & N Morgan Road – 1. Construct westbound right turn, 2. Construct eastbound right turn, 3. Convert eastbound and westbound left turn to flashing yellow arrows. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$83,564
Project Total	**$83,564**

TC-0557 - Impact: I-40 & S Anderson Rd - I-40 & S Anderson Road. (Ward 4)

Impact Project – Benefit Area: R-2 – I-40 & S Anderson Road – 1. Install traffic signal at the north interchange, 2. Add an east bound right turn lane to the south interchange. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$519,953
Project Total	**$519,953**

TC-0562 - Impact: N Santa Fe & NW 150th - N Santa Fe Avenue & NW 150th Street. (Ward 7)

Impact Project- Benefit Area:N-5 –N Santa Fe & NW 150th – 1. Intersection widening/modifications to provide right-turn lanes on EB&WB approaches & longer left-turn lanes on all four approaches, 2. Crosswalk, sidewalk ramp, & traffic signal modifications. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$2,202,938
Project Total	**$2,202,938**

TC-0570 - Impact: SW 54th & S Portland - SW 54th Street & S Portland Avenue. (Ward 3)

Impact Project – Benefit Area: N-2 – SW 54th Street & S Portland Avenue – 1. Add eastbound and westbound right turn lanes on SW 54th Street, 2. Add dual southbound left turn lanes on S Portland Avenue. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$1,430,000
Project Total	**$1,430,000**

TC-0585 - Impact: NW 23rd & NW Grand Blv - NW 23rd Street & NW Grand Boulevard. (Ward 2)

Impact Project – Benefit Area: I-2 – NW 23rd Street & NW Grand Boulevard – 1. Construct southbound turn lane, 2. Construct southbound right turn. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$270,000
Project Total	**$270,000**

TC-0593 - Impact: NW 122nd & N Rockwell - NW 122nd Street & N Rockwell Avenue. (City Wide)

Impact Project – Benefit Area: I-1 – NW 122nd Street & N Rockwell Avenue – 1. Construct southbound right turn bay 150', 2. Construct northbound right turn bay 150', 3. Construct westbound right turn bay 150'. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$211,173
Project Total	**$211,173**

PUBLIC WORKS - STREETS FY27 TOTAL $87,718,595

PUBLIC WORKS - TRAFFIC

TC-0509 - Impact: Study Reno to Mustang - Traffic Impact Study, West Reno Avenue and South Mustang Road - Benefit Area N-1. (Ward 3)

Traffic Impact Study, West Reno Avenue and South Mustang Road - Benefit Area N-1. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$1,307,402
Project Total	**$1,307,402**

TC-0512 - Impact: Study S Sooner-E I-240 - Traffic Impact Study, South Sooner Road and East I-240 Highway - Benefit Area I-3 and N-3. (Ward 4)

Traffic Impact Study, South Sooner Road and East I-240 Highway - Benefit Area I-3 and N-3. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$51,974
Project Total	**$51,974**

TC-0513 - Impact: Study Eastern/Memorial - Traffic Impact Study, North Eastern Avenue and East Memorial Road - Benefit Area N-4. (Ward 7)

Traffic Impact Study, North Eastern Avenue and East Memorial Road - Benefit Area N-4. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$250,169
Project Total	**$250,169**

TC-0514 - Impact: Study N Council/W Mem - Traffic Impact Study, North Council Road and West Memorial Road - Benefit Area N-6. (City Wide)

Traffic Impact Study, North Council Road and West Memorial Road - Benefit Area N-6. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$68,797
Project Total	**$68,797**

TC-0516 - Impact: Study W Britton/Lk Hef - Traffic impact study, West Britton Road and Lake Hefner Parkway (State Highway 74 and East Wharf Drive) - Benefit Area I-1. (Ward 2)

Traffic impact study, West Britton Road and Lake Hefner Parkway (State Highway 74 and East Wharf Drive) - Benefit Area I-1. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$124,362
Project Total	**$124,362**

TC-0518 - Impact: Study N Western/I-44 - Traffic impact study,North Western Avenue and West I-44 Highway - Benefit Area C-1. (Ward 2)

Traffic impact study, North Western Avenue and West I-44 Highway - Benefit Area C-1. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$132,556
Project Total	**$132,556**

TC-0520 - Impact: Study S Penn/149th - Traffic impact study, South Pennsylvania Avenue and SW 149th Street - Benefit Area R-1. (Ward 5)

Traffic impact study, South Pennsylvania Avenue and SW 149th Street - Benefit Area R-1. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$516,232
Project Total	**$516,232**

TC-0639 -- Impact: SE 44th & Post Intersection Improvements - Benefit Area R-2 - SE 44th & Post (Ward 4)

Public Works - CIP. TC-0639 - Intersection Improvements at SE 44th and Post Traffic Benefit Area R-2 using Traffic Impact Fees. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$490,000
Project Total	**$490,000**

TC-0640 -- Impact: SE 74th St & S Poast Rd Intersection Improvements -- Benefit Area N3 & R2 - SE 74th St & S Poast Rd (Ward 4)

Public Works - CIP. TC-0640 - Intersection Improvements at SE 74th Street and South Post Road Traffic Benefit Area N3/R2 using Traffic Impact Funds. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$342,662
Project Total	**$342,662**

TC-0641 -- Impact: SE 89th St & S Post Rd Intersection Improvements -- Benefit Area N3 & R2 - SE 89th St & S Post Rd (Ward 4)

Public Works - CIP. TC-0641 - Intersection Improvements at SE 59th Street and South Post Road Traffic Benefit Area N3/R2 using Traffic Impact Funds. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$807,338
Project Total	**$807,338**

TC-0679 - Impact: Phase II Traffic Studies - Benefit Area R1 - City Wide (Multiple Wards)

Public Works - CIP. TC-0679 - Phase II, Traffic Studies, Area R-1. Estimated annual operating cost is $0.

	FY27Cost
Development Impact Fees	$60,846
Project Total	**$60,846**

PUBLIC WORKS - TRAFFIC FY27 TOTAL $4,152,338

SOLID WASTE MANAGEMENT

SW0002 - Mobile Equipment - City Wide (Multiple Wards)

Replacement of pick-up trucks, refuse trucks, side loaders, and other mobile equipment. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$7,086,000
Project Total	**$7,086,000**

SW0004 - SWM Facility Improvements - 11501 N Portland Ave (Ward 8)

Solid Waste Management facility improvements. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$384,000
Project Total	**$384,000**

SW0005 - SWM Technology Upgrades - City Wide (Multiple Wards)

Technology upgrades. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$615,000
Project Total	**$615,000**

SOLID WASTE MANAGEMENT FY27 TOTAL $8,085,000

WASTEWATER

ZCAPPROJ - Capital Plan Program Mgt - City Wide (Multiple Wards)

The program management portion of the contract is to perform the program management services for the Capital Improvement Plan that incorporate developing, reporting, scheduling, coordination with internal and external agencies, and quarterly updates. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$1,000,000
Project Total	**$1,000,000**

ZCCWWT - Chisholm Creek WWTP R & R - 22000 N. Western Avenue (Ward 8)

The funds in this category provide for plant upgrades to improve, replace, and renew existing facilities as necessary to continue reliable and regulatory compliant operation. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$1,397,000
Project Total	**$1,397,000**

ZCCWWTP - Chisholm Creek WWTP Upgrades - 22000 N. Western Avenue (Ward 7)

Improvement to the Chisholm Creek Wastewater Treatment Plant in order to meet permit and regulatory requirements and maintain reliable operations. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$15,000,000
Project Total	**$15,000,000**

ZCENTRALOPERCTR - Central Operations Center - NW 5th & Penn (Ward 6)

New office facilities to centrally house divisions responsible for operations at NW 5th and Pennsylvania. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$72,000,000
Project Total	**$72,000,000**

ZCONDASSESMT - Condition Assessment - City Wide (Multiple Wards)

This program will assess the condition of collection system assets to determine which assets require replacement or rehabilitation. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$1,415,000
Project Total	**$1,415,000**

ZDCWWT - Deer Creek Plant Improvements - 20600 N. Portland Avenue (Ward 8)

Improvements to the Deer Creek Wastewater Treatment Plant. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$184,970,000
Project Total	**$184,970,000**

ZDCWWX - Deer Creek WWTP Improvements - 20600 N. Portland Ave. (Ward 8)

Plant upgrades to improve, replace, and renew existing facilities as necessary to continue reliable and regulatory compliant operations. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$18,171,000
Project Total	**$18,171,000**

ZEMERG - Emergency Projects - City Wide (Multiple Wards)

Wastewater related emergency projects. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$1,529,000
Project Total	**$1,529,000**

ZEQUIP - Equipment Replacement - City Wide (Multiple Wards)

Mobile equipment replacement. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$4,310,000
Project Total	**$4,310,000**

ZLIFTS - Lift Station R & R - City Wide (Multiple Wards)

Lift station renewals and/or replacements. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$21,273,000
Project Total	**$21,273,000**

ZLMDIV - Line Maintenance Division Pro. - City Wide (Multiple Wards)

Line Maintenance projects. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$66,000
Project Total	**$66,000**

ZMAIN - Citywide Sanitary Sewer R & R - City Wide (Multiple Wards)

To provide for renewal and/or replacement of deficient sanitary sewer lines. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$22,745,000
Project Total	**$22,745,000**

ZMPLAN - Sanitary Sewer Master Plan - City Wide (Multiple Wards)

Development of a Wastewater Master Plan. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$4,776,000
Project Total	**$4,776,000**

ZNCEXP - North Canadian Expansion - 12800 N Anderson Rd (Ward 7)

North Canadian Wastewater Treatment Plant expansion. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$63,600,000
Project Total	**$63,600,000**

ZNCWWT - N Canadian WWT R & R - 12800 N. Anderson Road (Ward 7)

Plant upgrades to improve, replace, and renew existing facilities as necessary to continue reliable and regulatory compliant operations. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$2,929,000
Project Total	**$2,929,000**

ZPLCYB - Policy B and B-1 Projects - City Wide (Multiple Wards)

Used for developments located within a sewer shed where the potential for additional growth will require proposed wastewater mains to be upsized to meet future development. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$175,000
Project Total	**$175,000**

ZROADS - Relocation for Road Projects - City Wide (Multiple Wards)

Relocations of sewer roadway improvement projects. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$4,907,000
Project Total	**$4,907,000**

ZSLAB - Laboratory Improvements - City Wide (Multiple Wards)

Laboratory improvements. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$109,000
Project Total	**$109,000**

ZTECHUPGDE - Technology Upgrades - City Wide (Multiple Wards)

Technology upgrades. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$2,766,000
Project Total	**$2,766,000**

ZUCSPR - Customer Service Division - City Wide (Multiple Wards)

Replaces meters and meter pits. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$592,000
Project Total	**$592,000**

WASTEWATER FY27 TOTAL $423,730,000

WATER

XATK1 - Existing Atoka Pipeline - Lake Atoka to Lake Stanley Draper (City Wide)

Maintenance and repair of the existing raw water pipeline. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$5,117,000
Project Total	**$5,117,000**

XATK2 - Raw Water 2nd Atoka Pipeline - Lake Atoka to Lake Stanley Draper (City Wide)

Construction of a second raw water pipeline from Lake Atoka to Lake Stanley Draper. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$41,459,000
Project Total	**$41,459,000**

XBSR&R - Upgrades to Booster Stations - City Wide (Multiple Wards)

Upgrades to booster stations to improve reliability and resiliency. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$46,750,000
Project Total	**$46,750,000**

XCAPPOJ - Capital Plan Program Mgt - City Wide (Multiple Wards)

The program management portion of the contract is to perform the program management services for the Capital Improvement Plan that incorporate developing, reporting, scheduling, coordination with internal and external agencies, and quarterly updates. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$1,000,000
Project Total	**$1,000,000**

XDRAPR - Draper 72" Replace from WTP - City Wide (Multiple Wards)

In-depth condition assessment of 72-inch transmission main from the Draper Water Treatment Plant. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$260,000
Project Total	**$260,000**

XDRPEXP - Draper WTP Upgrades - 13700 S. Douglas Boulevard (Ward 4)

Improvements to the Draper Water Treatment Plant. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$57,745,000
Project Total	**$57,745,000**

XDRPRR - Draper Plant R & R - 13700 S. Douglas Boulevard (Ward 4)

Draper Water Treatment Plant renewal and replacement. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$51,029,000
Project Total	**$51,029,000**

XEMERG - Emergency Projects - City Wide (Multiple Wards)

Water related emergency projects. The department encounters emergencies during the operation of raw water supply and potable water distribution. Funds are allocated each year to pay for these emergencies. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$5,133,000
Project Total	**$5,133,000**

XEQUIP - Equipment Replacement - City Wide (Multiple Wards)

Mobile equipment replacement. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$5,677,000
Project Total	**$5,677,000**

XHEFNRR - Hefner Plant R & R - 3827 W. Hefner Road (Ward 8)

Hefner Water Treatment Plant renewal and replacement. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$15,458,000
Project Total	**$15,458,000**

XHFNEXP066 - Hefner WTP Upgrades - 3827 W. Hefner Road (Ward 8)

Improvements to the Hefner Water Treatment Plant to meet regulatory requirement and maintain reliable operation. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$40,304,000
Project Total	**$40,304,000**

XLAKEMANAGE - Lake Management Projects - Lake Stanley Draper, Lake Hefner, Lake Overholser, and Lake Atoka (City Wide)

The City owns and operates several lakes. Many of the functional and structural components of the reservoir require capital funds to do major repairs and or upgrades. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$77,972,000
Project Total	**$77,972,000**

XLMDPS - Line Maintenance Division Proj - City Wide (Multiple Wards)

Line Maintenance Division capital projects. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$1,821,000
Project Total	**$1,821,000**

XMAIN - Citywide Water Main R & R - City Wide (Multiple Wards)

Water main renewals and replacements. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$36,000,000
Project Total	**$36,000,000**

XPLCYA - Policy A and A-1 Projects - City Wide (Multiple Wards)

Used for developments located within a service area where the potential for additional growth will require proposed water mains to be upsized to meet future development. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$264,000
Project Total	**$264,000**

XROADS - Relocation for Road Projects - City Wide (Multiple Wards)

Relocation of water roadway improvement projects. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$3,364,000
Project Total	**$3,364,000**

XRWLHD - Draper/Hefner Interconnection - City Wide (Multiple Wards)

Transmission and booster station improvements to interconnect the Draper and Hefner service areas. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$40,237,000
Project Total	**$40,237,000**

XTECHUPGDE - Technology Upgrade - City Wide (Multiple Wards)

Technology upgrades. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$2,766,000
Project Total	**$2,766,000**

XUCSPR - Customer Service Division Proj - City Wide (Multiple Wards)

Replaces water meters and meter pits. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$592,000
Project Total	**$592,000**

XWATERMSTRPLAN - Water Master Plan Development - City Wide (Multiple Wards)

Project to develop and/or update master planning studies to determine required future capital improvements and upgrades necessary to provide reliable, resilient water service. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$12,500,000
Project Total	**$12,500,000**

XWLAB - Laboratory Improvements - City Wide (Multiple Wards)

Laboratory improvements. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$97,000
Project Total	**$97,000**

XWSTOT - Water Storage Tanks - City Wide (Multiple Wards)

Add water storage tanks. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$31,708,000
Project Total	**$31,708,000**

XWSYSMANAGE - Water System Pressure Mgmt - City Wide (Multiple Wards)

Develop and update automated water system pressure zones throughout the system to provide reliable, resilient water service. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$142,000
Project Total	**$142,000**

XWWTP - Water Treatment Plant Improvem - City Wide (Multiple Wards)

General Operation and Maintenance Improvements required at the Water Treatment Plant to maintain reliability. Estimated annual operating cost is $0.

	FY27Cost
OKC Water Utilities Trust	$12,196,000
Project Total	**$12,196,000**

WATER FY27 TOTAL $489,591,000

ZOO

MZ-0066 - New Master Plan Projects - 2101 NE 50th St (Ward 7)

Upcoming master-plan projects currently in the planning stage. Estimated annual operating cost is $0.

	FY27Cost
OKC Zoological Trust	$11,500,000
Project Total	**$11,500,000**

MZ-0076 - Oklahoma City Zoo Cat Forest Renovation - OKC Zoo (Ward 7)

Oklahoma City Zoo Cat Forest Renovation. Estimated annual operating cost is $0.

	FY27Cost
OKC Zoological Trust	$1,000,000
Project Total	**$1,000,000**

MZ-0077 - Oklahoma City Zoo Hay Barn Solar - OKC Zoo (Ward 7)

Oklahoma City Zoo Hay Barn Solar. Estimated annual operating cost is $0.

	FY27Cost
OKC Zoological Trust	$100,000
Project Total	**$100,000**

MZ-0078 - Oklahoma City Zoo Solar Carports - OKC Zoo (Ward 7)

Oklahoma City Zoo Solar Carports. Estimated annual operating cost is $0.

	FY27Cost
OKC Zoological Trust	$100,000
Project Total	**$100,000**

MZ-0079 - Elephant Shade Canopies - OKC Zoo (Ward 7)

Elephant Shade Canopies. Estimated annual operating cost is $0.

	FY27Cost
OKC Zoological Trust	$500,000
Project Total	**$500,000**

ZC-0001 - General Capital Maintenance - 2101 NE 50th St (Ward 7)

Capital maintenance of buildings, grounds, and exhibits. Estimated annual operating cost is $0.

	FY27Cost
OKC Zoological Trust	$1,000,000
Project Total	**$1,000,000**

ZOO-10000001 - Zoo - Sea Lion Cove - 2000 Remington Pl, Oklahoma City, OK 73111 (Ward 7)

5-9-21-01-699. Estimated annual operating cost is $0.

	FY27Cost
OKC Zoological Trust	$15,000,000
Project Total	**$15,000,000**

ZOO-10000021 - Zoo - Oklahoma City Aquarium - 2000 Remington Pl, Oklahoma City, OK 73111 (Ward 7)

Zoo - Oklahoma City Aquarium MZ-0071. Estimated annual operating cost is $0.

	FY27Cost
OKC Zoological Trust	$3,400,000
Project Total	**$3,400,000**

ZOO FY27 TOTAL $32,600,000

OVERVIEW OF BONDS AND DEBT SERVICE

Major capital improvements such as streets, drainage, facilities, and major equipment are often financed by bonds. This funding mechanism allows payment for infrastructure improvements to be made over multiple years, usually over the life of the improvement.

General Obligation Bonds (GO Bonds) are approved by the voters at a special election called for that purpose.

Each year, the City repays a portion of the remaining principal on GO Bonds it has issued, along with interest on the remaining balance. Together these payments are called Debt Service. The ad valorem property tax is the primary revenue source used for repaying GO Bonds. The Debt Service Fund is totally independent of the City's operating funds and because of this independence, debt service costs do not affect current or future operations.

State law does not place a cap on the amount of debt the City can incur through our General Obligation Unlimited Tax (GOULT) Bond program. However, our General Obligation Limited Tax (GOLT) Bond program is subject to an annual ad valorem property tax limit of 5 mills. Revenue bonds for water, sewer, airport and parking projects, backed by user fees, have been issued by various trusts established by the City. The City is the legal beneficiary of these trusts.

General Obligation Bonds are backed by the full faith and credit of the City, meaning the City must levy sufficient ad valorem property taxes to pay the annual principal and interest payments. By State law, the City may only use ad valorem property taxes to retire our general obligation bonds and pay judgements levied against the City. The City has a policy of keeping the ad valorem property tax rate at or near a ten-year rolling average of 16 mills.

The Debt Service budget is adopted and filed with the County Excise Board, which establishes property tax rates once the results from the previous year are finalized. The City's adopted budget will be amended during the fiscal year to address any differences that exist between the adopted budget and the final budget approved by the County Excise Board.

During FY 2026, the City retired $90.175 million and refunded $96.255 million of General Obligation bonded debt. During the same period, it issued $323.785 million in General Obligation bonded debt, leaving total General Obligation Bond indebtedness at $1.329 billion. This equates to an estimated $1,784 per capita for FY26, compared with $1,700 per capita for FY25.

Since 2009, Standard & Poor's Global Ratings have rated Oklahoma City's General Obligation debt at the highest level (AAA). Since 2011, Moody's Investors Service have rated the City's General Obligation debt at their highest rating (Aaa).

Oklahoma City's expanding economic base, ongoing downtown redevelopment, conservative financial management, and moderate debt contributed to the City's high rating. This high rating means lower interest rates enabling the City to spend a larger portion of the funds on major capital projects.

AAA

The City of Oklahoma City's General Obligation bonds are rated "AAA" by Standard & Poor's and "Aaa" by Moody's Investor Service, the highest rating available.

DEBT SERVICE BUDGET

	Actual FY25	Adopted FY26	Adopted FY27
Revenues			
Ad Valorem (Property Tax)	$127,766,999	$107,992,854	$115,911,915
Interest	1,551,595	3,900,000	3,000,000
Other	9,685,860	9,000,000	8,180,783
Fund Balance	0	40,000,000	32,000,000
Total Revenues	**$139,004,455**	**$160,892,854**	**$159,092,698**
Expenditures - Non-Departmental			
Judgments	$5,103,061	$7,558,045	$5,067,392
Judgment Interest	406,508	607,947	767,762
Fiscal Agency Fees	610,125	487,170	310,725
Bond Retirement	84,545,000	90,175,000	77,675,000
Interest on Bonds	41,122,011	49,954,036	28,013,989
Reserve For Future Debt Service Payments	0	12,110,656	47,257,830
Total Expenditures	**$131,786,705**	**$160,892,854**	**$159,092,698**
Use of Fund Balance			
Beginning Fund Balance	$150,965,880	$158,183,630	$130,294,286
Additions/(Reductions) to Fund Balance	7,217,750	(27,889,344) *	15,257,830 **
Ending Fund Balance	**$158,183,630**	**$130,294,286** *	**$145,552,116** **

* Estimated.

** Assumes budgeted revenues and expenditures.

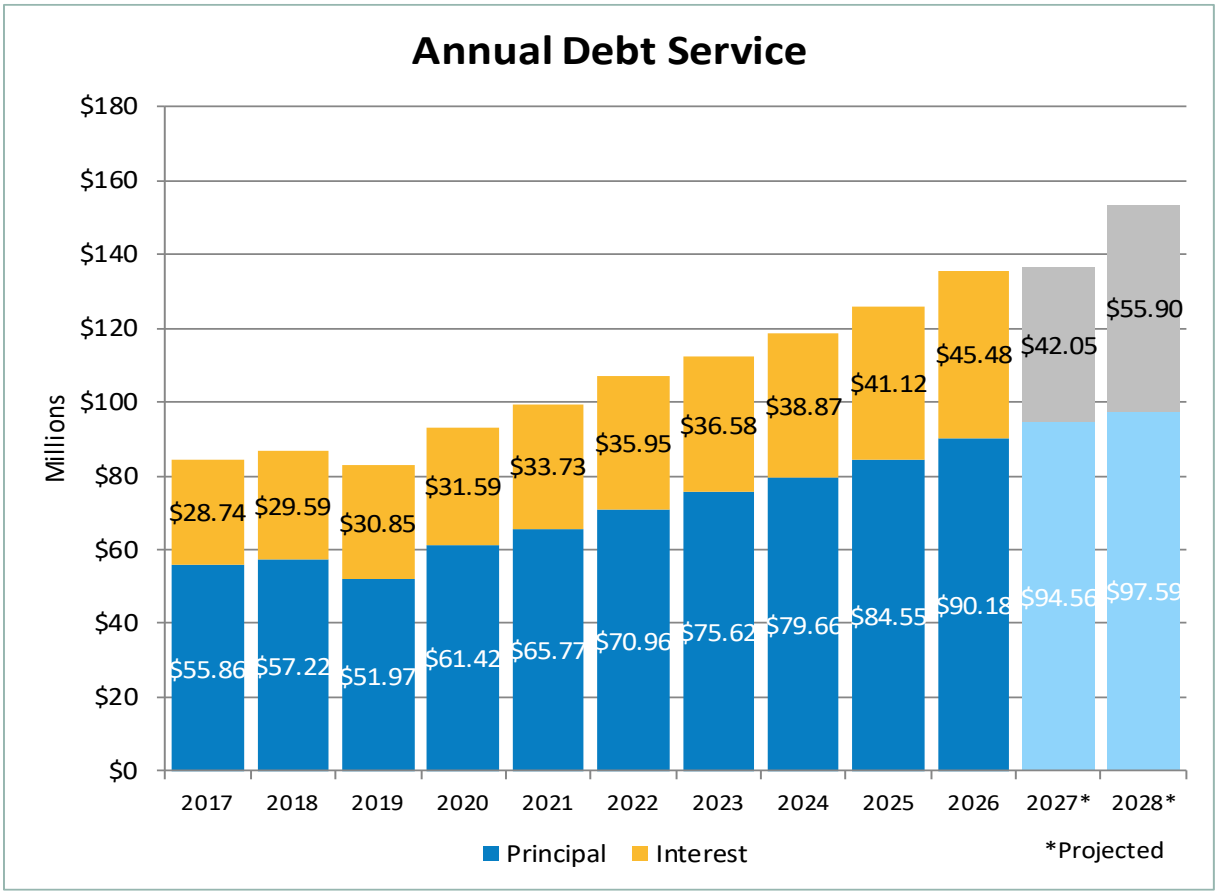
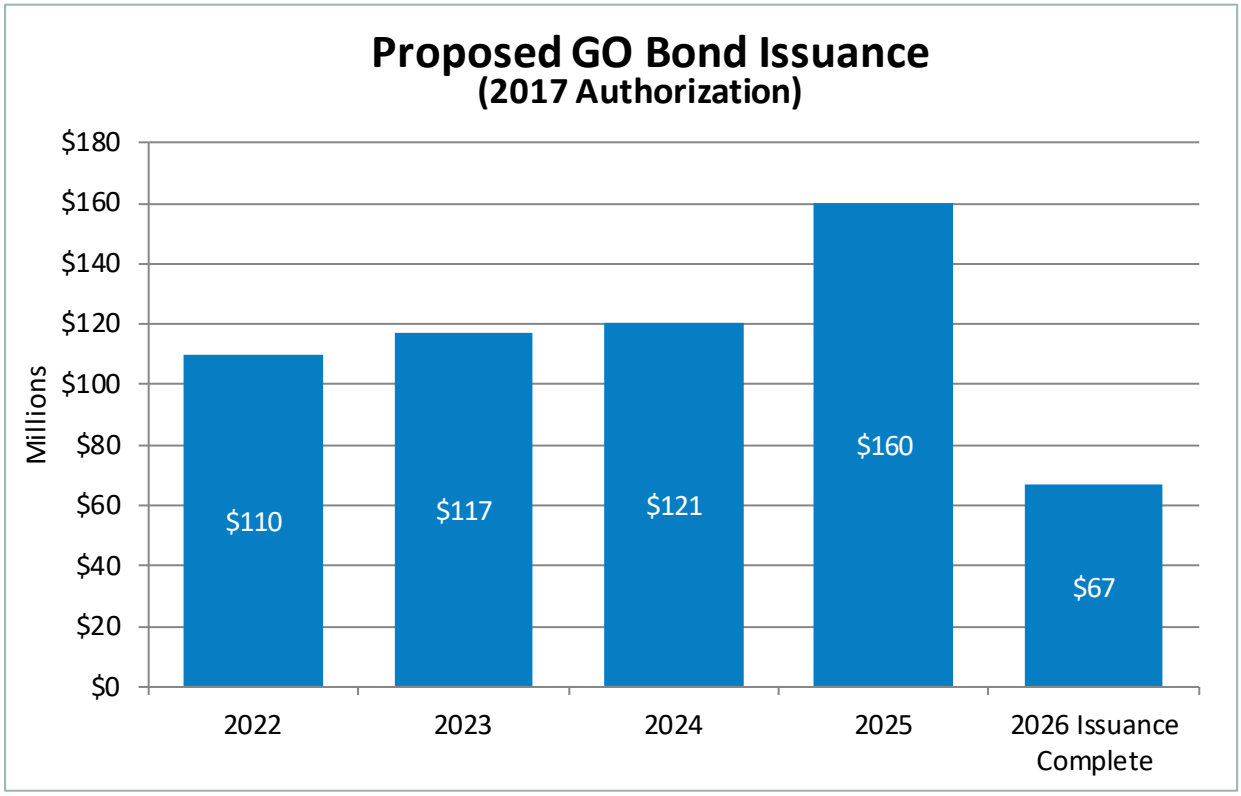
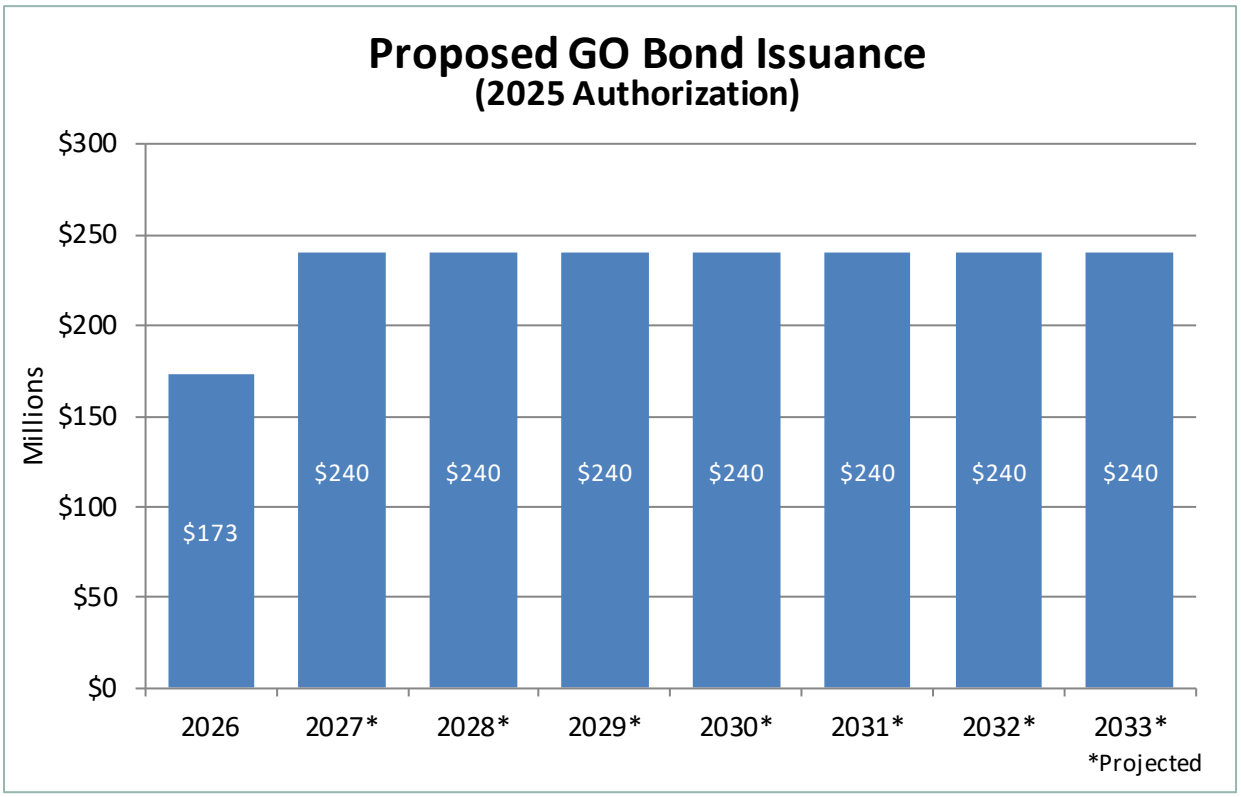
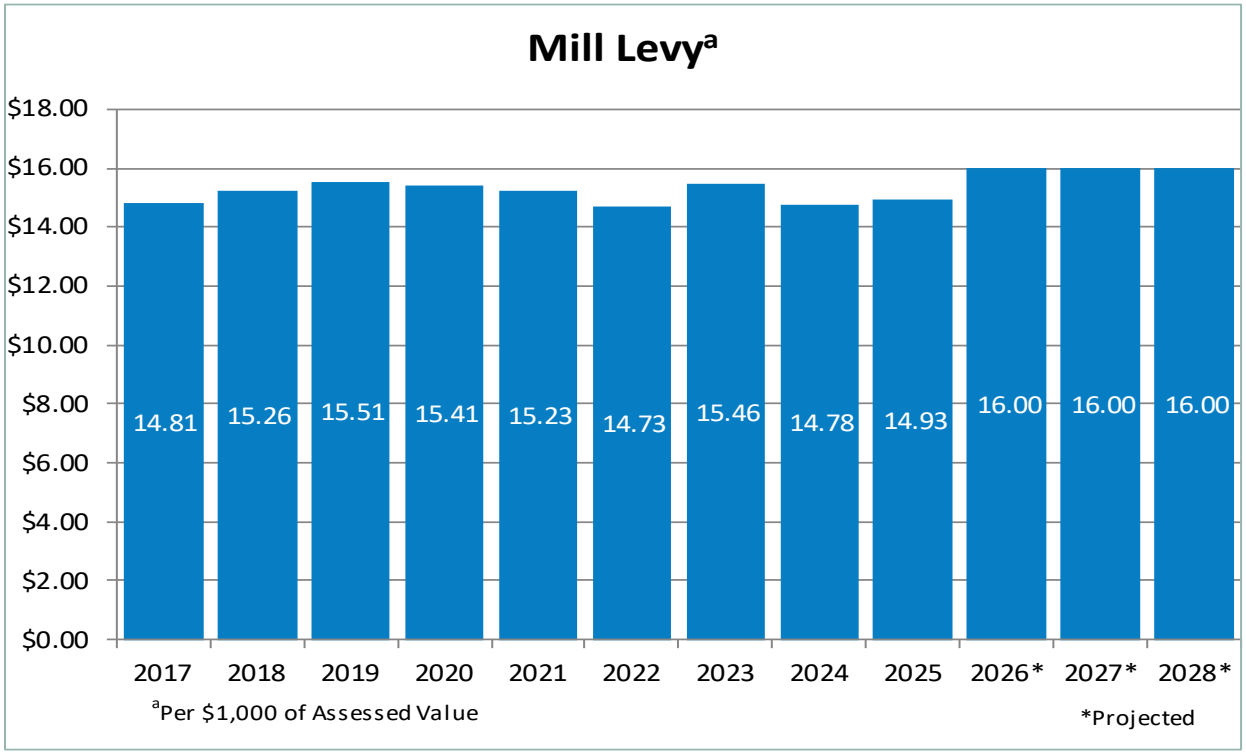


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REMAINING BOND AUTHORIZATION ISSUANCE PLAN







NOTE: This information includes tax rates for anticipated bond issues. Although there is no limit in Oklahoma State Law, the Mayor and City Council of Oklahoma City follow an informal policy of keeping the mill levy/ad valorem tax rate at or near $16 per $1,000 dollars of net assessed value.


SEAL OF THE CITY OF
OKLAHOMA CITY
The City of
OKLAHOMA CITY

OVERVIEW OF BUDGET GUIDELINES AND CONTROL

THE BUDGET GUIDELINES AND CONTROL SECTION DESCRIBES OKLAHOMA CITY'S FINANCIAL PLANNING AND BUDGETING PRACTICES, INCLUDING STATE LAWS THAT AFFECT BUDGETING, HOW THE BUDGET MAY CHANGE DURING THE FISCAL YEAR, AND THE MAJOR FINANCIAL POLICIES AND PRACTICES OF THE CITY.



Legislative Requirements

Oklahoma State Law allows for two methods of budgeting. The City of Oklahoma City has chosen the fund and department method and these are the requirements:

1. A budget that discloses the complete financial position and condition of the City must be prepared and submitted to the Mayor and City Council at least thirty days prior to the beginning of the fiscal year.

2. The budget must contain a summary, a message from the City Manager and a description of important budget features. Actual revenues and expenditures for the immediate prior fiscal year must be included along with the budgeted revenues and expenditures for the current year and estimated revenues and expenditures for the upcoming fiscal year.

3. The estimate of revenues and expenditures must be accounted for by fund and account. The budget of expenditures for each fund may not exceed the estimated revenues. No more than 10 percent of the total budget for any fund may be budgeted for miscellaneous purposes (e.g., contingencies and reserves).

4. No later than fifteen days prior to the beginning of the budget year, the Council must hold a public hearing on the proposed budget. The date, time and place of the hearing, along with a summary of the budget, must be published in a newspaper of general circulation no less than five days before the hearing. The proposed budget is available to the public at this time.

5. After the hearing and at least seven days prior to the beginning of the budget year, Council must adopt the budget.

6. The adopted budget must be filed with the State Auditor and Inspector and the City Clerk. The adopted budget becomes effective on the first day of the fiscal year.

7. No expenditures or encumbrances may exceed 90 percent of the appropriation for any fund until revenues, including the prior fiscal year's fund balance, in an amount equal to at least 90 percent of the appropriation for the fund are collected.

8. General obligation operating debt and deficit spending are prohibited. Oklahoma City's debt service requirements are, therefore, budgeted in a Debt Service Fund. Revenue bonds may be issued by Trusts and Authorities, while voter approved general obligation bond issues may be used to finance specific capital projects.

9. The Municipal Budget Act also allows cities to transfer funds between departments and/or between expenditure categories (i.e., Capital Outlay to Personal Services, Supplies to Capital Outlay, etc.). Since these transfers represent a deviation from the adopted budget, the City Manager reports these transfers to the City Council as an informational item. This practice keeps the governing body informed of necessary operational changes as the adopted budget is implemented.

10. Trusts that have been created to benefit the City are required to submit budgets, financial reports and related materials to the Mayor and City Council.

LEVELS OF BUDGETARY CONTROL

THE BUDGET IS ADOPTED BY THE MAYOR AND CITY COUNCIL BY FUND, DEPARTMENT AND EXPENDITURE CLASSIFICATION.

The following are the definitions for each classification:

Personal Services are the costs of personnel, such as compensating City employees for salaries, wages, and employee benefits (social security, retirement, and insurance), the cost of health insurance for retired employees, and other personnel related costs such as uniform allowance.

Other Services and Charges are for expenditures for services (e.g., advertising, repairs, postage), contractual arrangements, and any other expenditures that are not applicable to the other classifications.

Supplies and Materials are items used to provide City services such as fuel, parts, and office supplies.

Capital Outlay is the purchase, construction or improvement of machinery and equipment, furniture, land, buildings, and similar assets. Capital outlay items have a useful life of over one year and a cost of $50,000 or more. Definitions differ for grant and certain special revenue funds.

Transfers are payments to other funds or trusts related to the City. Some transfers are general fund subsidies to other City funds.

Debt Service is the payment of principal and interest on bonds that financed the purchase or construction of City facilities such as roads, buildings, and water supply systems.

Actual expenditures are charged to more detailed accounts. For example, the supplies and materials classification contains distinct object accounts for fuel, office supplies, computer supplies and other commodities.

Departments have the flexibility to shift funds between accounts within the same classification (e.g., from the fuel account to the office supplies account) or between organizational divisions in the same classification (e.g., from the Fire Department/ Administration Division's personal service classification to the Fire Department / Fire Suppression Division's personal service classification).

A department cannot exceed the adopted budget for any classification without either a budget amendment or an appropriately approved budget transfer.

Budget Transfers

Transfers are more common than budget amendments and must be approved by the department (or, if funds are transferred from one department to another, by both departments), the Office of Management and Budget, the Finance Director, and in some cases, the City Manager. Transfers are reported quarterly to the Mayor and City Council for informational purposes.

Budget Amendments

The Oklahoma Municipal Budget Act permits the City Council to amend the City's annual adopted budget. The budget may be amended for supplemental appropriations up to the amount of any additional revenues that are available due to:

1. Revenues received from unanticipated sources;
2. Revenues from anticipated sources in excess of unbudgeted estimates; or
3. Unanticipated, unencumbered cash balances on hand at the end of the previous fiscal year in excess of budgeted estimates.

The Oklahoma Municipal Budget Act also allows the City Council to take action, as it deems necessary, to amend the budget if it appears that projected revenues will be insufficient to meet appropriations.

The budget amendment must be adopted at a City Council meeting and filed with the City Clerk and the State Auditor and Inspector. In the event of a budget amendment, Oklahoma City incorporates the same public notice and public hearing practices used in the adoption of the original budget.

ACCOUNTING BASIS

THE CITY OF OKLAHOMA CITY'S BUDGET IS BEST CHARACTERIZED AS BEING DEVELOPED ON A MODIFIED CASH AND EXPENDITURES/ENCUMBRANCES BASIS.

The operating budget is an estimate of revenues and expenditures for one fiscal year. Only revenues expected to be received in cash during the year or soon thereafter are included in revenue estimates, as well as any fund balance that will be used for one-time expenditures during the coming year. Only amounts that will be spent or encumbered (under contract) by the end of the fiscal year are budgeted as expenditures. This is in conformance with the Oklahoma Municipal Budget Act that does not allow the City to incur operating fund obligations for more than one fiscal year.

Annual financial reports are prepared under the modified accrual and accrual basis of accounting, as required by Generally Accepted Accounting Principles (GAAP). The annual financial report also compares actual revenues and expenditures on the budgetary basis to the budget so that budget performance can be measured.

The City of Oklahoma City's budgetary basis of accounting differs from the basis of accounting required by GAAP for preparing the City's Annual Comprehensive Financial Report (ACFR). The major differences between the budgetary basis of accounting and the basis of accounting required by GAAP are listed in the following paragraphs. A reconciliation of the budgetary basis and GAAP basis fund balances is provided each year in the ACFR.

1. For budgetary purposes, only revenues expected to be received in cash during the year or soon thereafter are included in revenue estimates along with unreserved fund balance expected to be used during the coming year. For GAAP purposes, governmental fund type revenues are recognized when they are both "measurable and available" according to the modified accrual basis of accounting. Proprietary fund type revenues are recognized when earned according to the accrual basis of accounting.

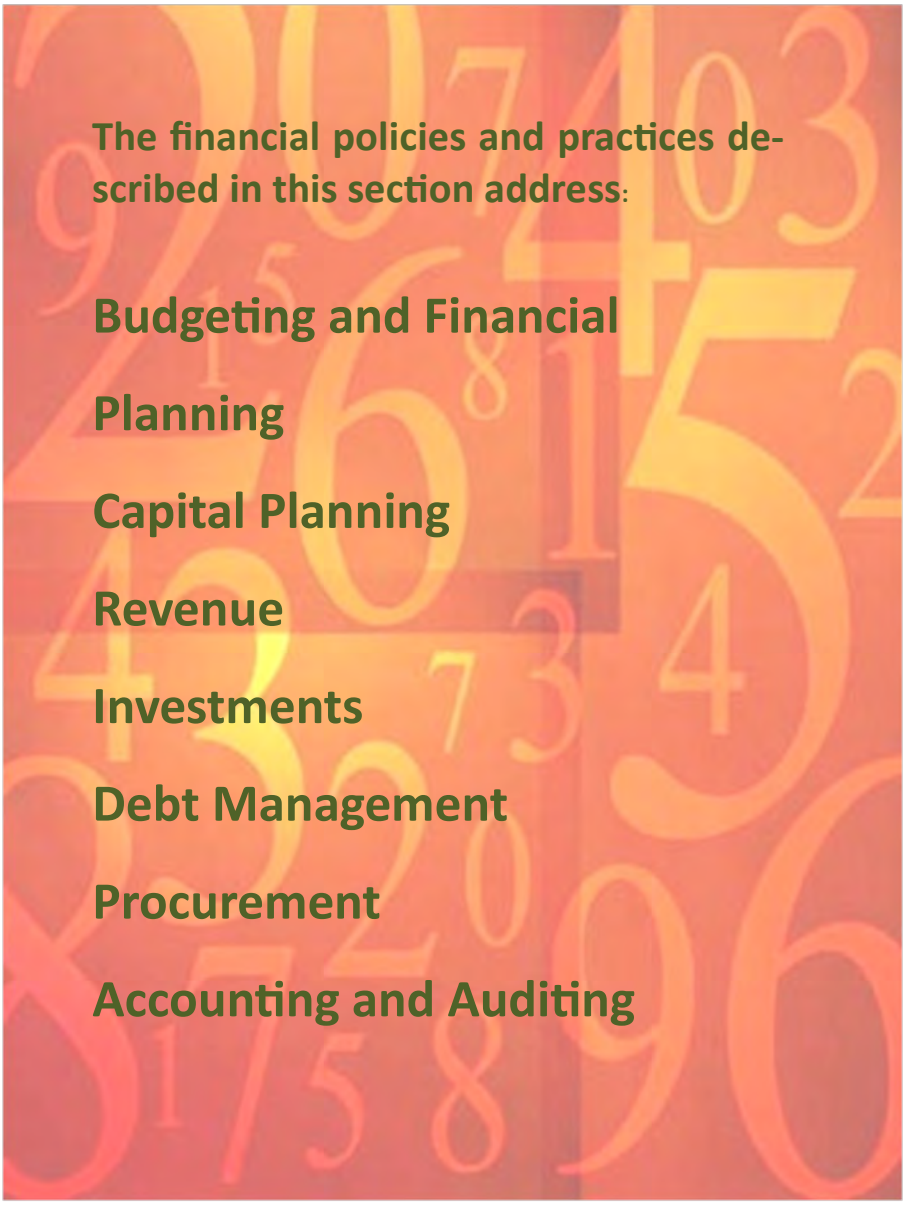
2. For budgetary purposes, only amounts that will be spent or encumbered (under contract) by the end of the fiscal year are budgeted as expenditures. For GAAP purposes, governmental and proprietary fund type expenditures are recorded when incurred according to the modified accrual and accrual basis of accounting. Encumbered amounts are commonly treated as expenditures for budgetary purposes, while encumbrances are never treated as expenditures for GAAP purposes.

3. Transactions, such as transfers, classified as "other financing sources (or uses)" in the ACFR for GAAP purposes are classified as revenues and expenditures for budgetary purposes.

4. All City public trust revenues and expenses are incorporated for GAAP purposes but only included in budgetary revenues and expenses to the extent that transfers are budgeted from or to a City fund by the public trust.

Overview of Financial Policies and Practices

This section describes the major policies and practices that guide Oklahoma City's financial planning and management. Policies are shaped by state law and established by the Mayor and City Council. Practices are determined by City management and, while often ratified by the Mayor and City Council in annual budgeting and other major decisions, have not been adopted as policies.



BUDGETING AND FINANCIAL PLANNING POLICIES

A RESOLUTION ADOPTING UPDATED BUDGETING AND FINANCIAL PLANNING POLICIES, ADOPTED BY THE CITY COUNCIL AUGUST 27, 2024, REQUIRES THAT THE CITY MANAGER PREPARE AND SUBMIT THE PROPOSED BUDGET IN ACCORDANCE WITH THE FOLLOWING POLICIES. A STATEMENT OF COMPLIANCE AND TABLE CAN BE FOUND ON PAGES F20-F21.

1. **Balanced Budget.** Under Title 11, Oklahoma Statutes, Section 17-206, the budget of expenditures for a fund may not exceed the estimated revenues, including budgeted fund balance, for the fund.

2. **Municipal Budget Act.** The City of Oklahoma City originally chose to begin using and complying with the Municipal Budget Act (Title 11, Sections 17-201 through 17-218) on December 18, 1979 (Item VIII. B.) for its budget process. The City will continue to follow the provisions and requirements of the Municipal Budget Act in its annual budgeting process.

3. **Borrowing for Operations.** The City is prohibited, per the Oklahoma Constitution, from borrowing money from any City operations, capital expenditures or otherwise, in the absence of voter approval.

4. **Fund Balance.** Fund Balance should not be budgeted as revenue to support ongoing operations in the annual budget. Fund Balance may be budgeted to fund one-time expenditures. Fund balance may be drawn upon for cash flow needs and may be used as revenue without amending the budget if other revenue sources in total fall short of the estimate used in the adopted budget.

5. **Reserves.** To provide cash flow, meet unexpected needs, and minimize the disruption caused by decreases in revenues over the course of a fiscal year, City operating funds should maintain two types of reserves: contingency and operating reserve.

    a. **Contingency.** Each City fund should include an appropriation adequate to fund a contingency account of a targeted amount of 2% of the fund's budgeted expenditures. As needs arise, appropriations may be transferred from the contingency account within legal and procedural limitations on transfers. The Municipal Budget Act specifies that no more than 10% of the total budget may be budgeted for miscellaneous purposes. This account would count as a miscellaneous purpose under the Municipal Budget Act because what it will be used for cannot be known.

    b. **Operating Reserve.** Operating reserve is the fund balance carried forward into the next fiscal year that is not budgeted. Each City fund will maintain an operating reserve, although the requirements for operating reserve differ depending on the type of fund.

        i. **General Fund:** The General Fund shall maintain operating reserves at the beginning of each fiscal year in the amount of no less than 17% and no more than 22% of the total General Fund budget for that fiscal year. This equates to maintaining approximately 2-3 months of expenditures in operating reserves. The Government Finance Officers Association (GFOA) recommends a minimum of two months' worth of operating revenues or expenditures be maintained in operating reserve. General Fund operating reserves should be counter-cyclical; reserve requirements are higher when the financial condition of the City is better so that operating reserves may be drawn down should the financial condition worsen. If the operating reserve falls outside of the 17%-22% range, the City Manager will recommend appropriate action to address the situation. Should operating reserves fall below the minimum level, it will be the goal of the City to restore the operating reserve to the minimum level within two years. Should the operating reserve exceed the recommended maximum level, the City Manager may recommend that the excess be transferred to a capital maintenance reserve (see Section 5(c) "Capital Maintenance Reserve" below).

BUDGETING AND FINANCIAL PLANNING POLICIES

ii. **Other Funds.** Any fund that supports personnel or other ongoing operating expenditures shall maintain operating reserves at a target level of at least 10% of the total budgeted expenditures of the fund for the ensuing fiscal year. For the purposes of this section, "budgeted expenditures" means total budgeted expenditures and budgeted transfers to other funds for the ensuing fiscal year for a fund. City enterprise funds that are fully supported by a trust of the City, such as the Oklahoma City Water Utilities Trust or the Oklahoma City Airports Trust, are excepted from this operating reserve requirement. Funds fully supported by a trust will follow the trust policy for operating reserve requirements.

c. **Capital Maintenance Reserve.**City facilities require regular capital maintenance to extend the life of the facility and to keep them functioning effectively. To ensure that City facilities are well maintained, a new Capital Maintenance Reserve Fund will be established. The fund shall be dedicated to the maintenance of City facilities, and the primary source of revenue in the fund shall be contributions from the General Fund when the operating reserve level in the General Fund exceeds the high end of the range, and the City Manager recommends a contribution be made to the Capital Maintenance Reserve Fund. Should the General Fund's operating reserve fall below 17%, the City Manager may recommend funds be transferred from the Capital Maintenance Reserve to the General Fund for liquidity purposes and bring the operating reserve back to the minimum levels recommended in this policy.

d. **Reporting requirements.** The City Manager shall notify the Mayor and Council of reserve and contingency levels for all funds in the proposed budget.

6. **Performance-based Budget.** The City Manager shall develop and present a budget that includes meaningful measures of the performance of City government in meeting its various service demands. Such measures should be tied to individual programs, address specific services or functions, and should measure the effectiveness and efficiency of services delivered rather than only the workload generated. Historical performance measures data and performance targets for the coming fiscal year shall be transmitted to the Mayor and City Council along with the proposed budget. The same information should be published in the Annual Budget Book. The City Manager shall consider the validity of the measures and the ability of departments to meet the expected level of performance in allocating funds in the proposed budget.

7. **Scope of Budget.** The annual budget shall estimate revenues and make appropriations for spending on all City, State, and federal funds estimated to be available to the City during the fiscal year.

a. Several funds within the budget have differing controls over them than the adopted budget. These are Grant Funds, the Debt Service Fund, and the Bond Fund. While appropriations for these funds are contained in the annual budget, they are controlled by different sources than the annual budget.

i. The annual budget will contain an estimate of revenues and expenditures in the federal, state, and private grant funds; however, the control of those funds is at the individual grant level, not at the broader fund level.

ii. The Debt Service Fund, also referred to as the Sinking Fund, will be included in the annual budget; however, the County Excise Board approves the final Debt Service budget. The Finance Department will amend the annual budget to bring it in line with the final budget approved by the County Excise Boards for the counties in which Oklahoma City is located; however, it is the annual budget and State law, under Title 11, Section 17-207, which governs the Debt Service Fund budget.

b. **Trust Budgets.**All trusts for which the City is the beneficiary must submit their annual budget to the City Council to be received by Council, so they are aware of the financial activity in those trusts.

BUDGETING AND FINANCIAL PLANNING POLICIES

8. **Annual Budget Book.** In addition to the annual budget adopted by the City Council, the City shall make available an Annual Budget Book on the City's website. This book shall include such information as may be useful to residents, including information on programs, performance, and staffing levels.

9. **Appropriations for Fiscal Year.**

   a. **Level of control.** The annual budget shall be filed with the State Auditor and Inspector as required by Title 11 Oklahoma Statutes, Section 17-209, to the level of specificity required by Title 11 Oklahoma Statutes, Section 17-213. The annual budget shall make appropriations specific to the fund, department, and general character of expenditure. Funds may be encumbered in accordance with Title 62 Oklahoma Statutes, Section 310.2 and the City Charter and Code, provided that the unencumbered, unexpended balance of the appropriation as a whole is not exceeded.

   b. **Transfers.** The Oklahoma Municipal Budget Act (Oklahoma Statutes Title 11, section 17-201 et. seq) provides for certain transfers of unexpended and unencumbered appropriations by the chief executive officer or designee as authorized by the governing body. To streamline the process and decrease delays in processing, the following procedure is put in place:

      i. The City Manager may authorize transfers of any unexpended and unencumbered appropriation or any portion thereof from one account class (categories of budget as described in the Municipal Budget Act) to another within the same department or from one department to another within the same fund (except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimum required).

      ii. The City Manager may designate the Assistant City Managers to authorize transfers.

      iii. Assistant City Managers shall authorize transfers between departments within the same fund.

      iv. The Budget Analysts shall authorize transfers between account classes within any department within the same fund except those involving Personnel Accounts (51). The Budget Director shall authorize transfers involving Personnel accounts.

      v. The City Manager shall authorize all transfers involving Non-Departmental contingency. The Budget Director shall authorize transfers involving Non-Departmental accounts that are not contingency.

      vi. The City Manager will inform the Council of all transfer adjustments to the budget through City Manager reports or Council items.

   c. **Fund Transfers / Payments.**

      i. The City Manager, or his/her designee, may administratively transfer/pay City funds to: (1) public trusts whose sole beneficiary is the City of Oklahoma City and/or (2) irrevocable trusts intended for the exclusive use and benefit of eligible and voluntarily participating retired employees/beneficiaries of the City. Such payments/transfers shall be included on the regular Claims Report presented to the City Council.

BUDGETING AND FINANCIAL PLANNING POLICIES

ii. In accordance with the Oklahoma Municipal Budget Act, the City Manager, or their designee, may administratively transfer unexpended and unencumbered appropriation or any portion thereof from one department to another within the same fund; except that no appropriation for debt service or other appropriation required by law or ordinance shall be reduced below the minimums required.

d. Lapsed appropriations. The fiscal year ends on June 30th. State law, under Title 62 of Oklahoma Statutes Section 310.4, provides a 90-day period from June 30th to September 30th where claims for payment for goods or services ordered in the previous fiscal year can be made against appropriations from the prior fiscal year. After that time, no further claims can be made against prior year appropriations.

e. Purchase Order (PO) Rollover Process. PO's rolled over from the prior year to the current year will be administratively reappropriated without the need of a budget amendment. This process is in compliance with the Section 17-206, item D of the Municipal Budget Act, which reads as follows:

Encumbrances for funds whose sole purpose is to account for grants and capital projects and/or any unexpended appropriation balances may be considered nonfiscal and excluded from the budget by the governing body, but shall be reappropriated to the same funds, accounts and for the same purposes for the successive fiscal year, unless the grant, project or purpose is designated or declared closed or completed by the governing body.

10. Budget Amendments. The annual budget shall be amended in accordance with Title 11 Oklahoma Statutes, Section 17-216.

a. The governing body may amend the budget to make supplemental appropriations to any fund up to the amount of additional revenues which are available for current expenditures for the fund due to:

i. Revenues received or to be received from sources not anticipated in the budget for that year;

ii. Revenues received or to be received from anticipated sources but in excess of the budget estimates therefor; or

iii. Unexpended and unencumbered fund balances on hand at the end of the preceding fiscal year, which had not been anticipated or appropriated in the budget. Any appropriation authorizing the creation and indebtedness shall be governed by the applicable provisions of Article 10 of the Oklahoma Constitution.

b. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated or that, due to unforeseen emergencies, there is temporarily insufficient money in a particular fund to meet the requirements of appropriation for the fund, the governing body shall take action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations, or it may amend the budget to transfer money from one fund to another fund. Still, no appropriation for debt service may be reduced, and no appropriation may be reduced by more than the amount of the unencumbered and unexpended balance thereof. No transfer shall be made from the debt service fund to any other fund except as permitted by the terms of the bond issue or applicable law.

BUDGETING AND FINANCIAL PLANNING POLICIES

c. A budget amendment as provided in this section authorizing supplemental appropriations or a decrease in the total appropriation of funds shall be adopted at a meeting of the governing body and filed with the municipal clerk and the State Auditor and Inspector. Any resolution amending the budget of any fund to recognize and appropriate fund balance shall state the reason for the amendment and the estimated impact upon reserve levels.

11. **Long-Term Planning.** The City Manager shall, at least every other year, prepare and transmit to the Mayor and City Council a forecast of City revenues and expenditures for the ensuing five years and the major financial policy issues likely to be addressed in that five-year period.

12. **Decentralization.** The City Manager shall make every effort to involve departments in the preparation of the proposed budget and give managers maximum legal flexibility in encumbering and expending funds once the budget is adopted. See, e.g., Title 62 Oklahoma Statutes, Section 310.2.

13. **Capital Expenditure.** Capital expenditure is the cost of new construction, renovation, acquisition, or capital maintenance of City infrastructure, facilities, or other capital investments, to ensure the continuation of service, enhance operations and promote economic development. The City will make efforts to fund capital expenditures through an increase in General Fund spending and commitment of "non-recurring" revenue sources. As a target, the City will work to budget 1-3% of the General Fund for capital expenditures and/or transfer to the Capital Improvement Projects Fund each year.

14. **Capital Planning.** Every other year, the City Manager shall submit a five-year capital improvement plan to the Mayor and City Council. This plan shall seek to ensure the adequate condition and sustainability of the City's infrastructure, facilities, and capital investments. The Plan should also address the City Council's priorities, federal and state mandates, and comply with the City's current comprehensive plan.

15. **Arbitrage Compliance.** To comply with federal regulations under the Internal Revenue Code (IRC), Section 148 on interest earnings on tax-exempt bonds, the City shall annually project payments to the federal government for arbitrage penalties, rebates, and other payments for the next five years. Funds that owe arbitrage penalties will pay their own costs each year.

16. **Cost Allocation Plan.** The City Manager shall annually prepare and distribute a cost allocation plan. This plan should allocate the costs of the various administrative departments, such as the Finance Department or Municipal Counselor Department, among all departments offering direct service to the public. The plan should conform to all requirements of federal funding agencies regarding such plans. The plan should be as simple as possible while maintaining equity. In preparing the cost allocation plan, the City Manager shall solicit input from both the administrative departments whose costs are allocated and the direct service departments to which costs are allocated. The City Manager may determine which allocated costs are paid from one department or fund to another based on the ability to pay but shall maintain equitable treatment of all departments or funds.

17. **Interest Service Funds.** The City shall establish separate funds for the provision of certain services that support the operations of all City Departments. Currently, Information Technology, Risk Management, Fleet Services, and the Print Shop are set up as internal service funds. The internal service funds shall establish methodologies for charging for their services to departments that fairly represent the level of service provided to each department. The internal service funds shall be self-sustaining and not subsidized so that the costs of their services may be accurately reflected in department budgets.

BUDGETING AND FINANCIAL PLANNING POLICIES

18. **Interest and Investment Income.** Interest and investment income earned by each fund shall be deposited in the same fund. All interest and investment income shall have the same purpose as that of the fund.

19. **Revenues.** The City must be sensitive to the balance between the need for services and the City's ability to support those services.

    a. **Mix of Revenues.** The City should strive to maintain a diversified mix of revenues to balance the sources of revenue amongst taxpayers and to provide ongoing stability and predictability. The City will strive to keep a total revenue mix that encourages growth and keeps Oklahoma City economically competitive and a city of choice for people to live and do business.

    b. **Charges for Services.** As much as is reasonably possible, City services that provide direct benefit should be supported by fees and charges to provide maximum flexibility in the use of general City taxes to meet the cost of services of broader public benefit. Fees should recover full costs, including all direct costs, capital costs, department overhead, and Citywide overhead. Departments that impose fees or service charges should prepare and periodically update cost-of-service studies for such services.

20. **Retirement Contributions.** The City shall provide its share of contributions to the City's Police and Fire retirement systems in accordance with the state statutes establishing each system. Consistent with §40-62(b) of the Municipal Code, the City shall provide the actuarially determined contribution for all employees covered by the Oklahoma City Employee Retirement System (OCERS) to maintain a fully funded position, as determined in the annual report from the OCERS actuary, up to a maximum of to 10%.

CAPITAL PLANNING

OKLAHOMA CITY'S CAPITAL PLANNING PROCESS IS GOVERNED BY ORDINANCES AND RESOLUTIONS ADOPTED BY THE CITY COUNCIL. THE CAPITAL PLANNING POLICIES ARE SUMMARIZED BELOW:

1. The Capital Improvement Plan (CIP) covers five years and is prepared every two years.
2. The CIP identifies projects and includes estimated capital cost, operating cost impact, justification, relationship to adopted plans and policies, and proposed sources of funding.
3. Project evaluation criteria are established by the City Manager.
4. The CIP is sent to applicable boards, trusts, authorities and commissions for review and comment prior to its adoption. Comments and recommendations need not be incorporated in the plan.
5. The City Council adopts the CIP after at least one public hearing with adequate notice to citizens of hearing time and place.
6. The CIP may be amended by the City Council. Amendments may change the priority for a project, change the proposed commencement year, or increase the estimated cost.
7. Projects may be added to the CIP by the City Council after recommendation by the City Manager, review by appropriate boards, trusts, authorities and commissions, and a public hearing.

THE CITY MANAGER PROVIDES THE CITY COUNCIL PERIODIC PROGRESS REPORTS ON THE STATUS OF CAPITAL IMPROVEMENT PROJECTS.

Revenue

Oklahoma City's authority for generating revenue is limited by state law. Specific user fees are set by the City Council, while municipal taxes require voter approval.

Revenue Policies Summarized

1. The City sales tax rate is currently established at 4.125%. Of this amount, the General Fund receives 2.25%, the Public Safety Sales Tax Fund receives 0.75%, divided equally between the Police and Fire Departments, the Oklahoma City Zoo receives 0.125%, and 1.00% is dedicated to the MAPS 4 Program.
2. The hotel tax collection rate is established at 5.5% of gross receipts of all room rentals at the sales value of the room. Collections are dedicated to promoting convention and tourism and to capital improvements at the fairgrounds.
3. Occupational taxes and utility taxes and fees are established at various rates.
4. User fees are established and revised by the City Council. The City Code includes a general schedule of fees which is updated by ordinance each time fees change.
5. Fees, penalties, and assessments for late payment are authorized by the various provisions establishing fees and taxes.

Revenue Practices

1. Revenues are estimated annually.
2. Efforts are made to diversify revenues.
3. User charges are reviewed periodically and recommendations to increase or decrease charges are based on the following:
    a. The history of charge levels, including how long present charges have been in place.
    b. For charges that defray all or part of the cost of delivering a service, how revenues compare to costs.
    c. How City charges compare to those of surrounding and comparable cities.
    d. The potential impact on the City, the local economy and on individuals and firms who will pay the charge.
4. Increases to user charges are to be implemented incrementally whenever possible.

Sales, use and hotel tax revenues are monitored and reported to the City Manager, the Mayor and City Council each month. Total City revenues are monitored, analyzed and reported to the City Manager monthly and to the Mayor and City Council quarterly.

INVESTMENT

THE CITY TREASURER FOLLOWS THREE MAJOR PRIORITIZED OBJECTIVES IN INVESTING THE CITY'S FUNDS: SAFETY, LIQUIDITY AND RETURN ON INVESTMENTS.

The City Council approved a revised and updated investment policy effective August 1, 2017. The City's investment policy incorporates City Charter, Municipal Code and statutory requirements and recognizes standards promulgated by the Government Finance Officers Association and the Association of Public Treasurers of the United States and Canada. In accordance with this policy, the City Treasurer follows three major prioritized objectives in investing the City's funds: safety, liquidity and return on investments.

Safety. Safety of principal is the foremost objective of the City's investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital of the portfolio. This objective will be to minimize credit risk and interest rate risk.

Liquidity. The City's investment portfolio shall at all times be sufficiently liquid to enable the City to meet all operating cash flow needs that are reasonably anticipated. This will be accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.

Return on Investments. The City's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints, liquidity needs and cash flow characteristics of the portfolio. Return shall be subordinate to safety and liquidity.

The Charter of Oklahoma City Article IV, § 13, provides for the investment of municipal funds in the custody of the City Treasurer upon the direction of the Council and only in such securities as are provided by the Constitution and the laws of the State of Oklahoma for the investment of the municipal funds. The statutes that bear on the investment of municipal funds are 62 O.S. Supp. 2000 § 348.1; 62 O.S. Supp. 2000 §§ 348.3 and 62 O.S. Supp. 2000 §§ 517.1 et seq. The City Manager is authorized to appoint Assistant City Treasurers to assist with the function of the City Treasurer and perform the duties of City Treasurer in absence or incapacity as specified in the Oklahoma City Municipal Code, § 2-232 (2002). In accordance with these provisions, the City Treasurer and Assistant City Treasurers will authorize all purchases, sales and trades of investments in accordance with the scope, objectives and covenants of the policy including those recommended by any independent professional investment consultants hired by the City. The City Treasury personnel involved in the investment process shall act responsibly as custodians of public funds. The City Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls and procedures to regulate the activities of assistants and any independent professional investment consultants.

The City Treasury personnel who have authority to invest public funds, make wire transfers, or who have signatory authority for depository accounts are required to be bonded in accordance with the Oklahoma City Municipal Code, § 2-233 (2002). The City Treasurer and a designee of the City Manager's Office will review all investment transactions.

The City currently invests in short-term U.S. Treasury securities, callable and non-callable agencies, collateralized or insured certificates of deposit, collateralized savings accounts, money market funds repurchase agreements and prime commercial paper. Repurchase agreements are fully collateralized by U.S. Treasury securities and agencies under a master repurchase agreement.

The City's basic investment strategy is to structure the investment portfolio to meet various cash flow needs and attain a market-average rate of return.

Through historical experience, the Treasurer has documented the on-going cash flow needs of the City (e.g. bi-weekly payroll, vendor payments, debt service payments, and capital project requirements). In most instances, investment maturities are laddered to cover specific, known cash flow requirements throughout the year, such as debt service payments and capital improvement program expenditures. Short term investments, including money market funds, high balance savings accounts and prime commercial paper are maintained for liquidity.

INVESTMENT

This portfolio strategy allows the City to meet liquidity requirements and provides the City reasonable rates of return under various market conditions. The portfolio is structured within the maturity and type limitations described below.

MATURITY LIMITATIONS

Percentage of Total Invested Principle

	MAXIMUM %	MINIMUM %
0-1 Year	100%	5%-25%
1-3 Years	90%	0%
3-5 Years	90%	0%

INVESTMENT TYPE LIMITATIONS

Percentage of Total Invested Principal

	MAXIMUM %	MINIMUM %
Repurchase agreements	100%	0%
U.S. Treasury Securities*	100%	0%
Certificates of deposit	50%	0%
Money market funds	100%	0%
Savings account	100%	0%
U.S. non-callable agencies securities	100%	0%
U.S. callable agencies securities	20%	0%
Prime commercial paper	7.5%	0%
Direct City debt obligation and judgments	5%	0%

*Includes SLGS

The investment policy also has additional provisions pertaining to the following:

- Standard of care
- Ethics and conflict of interest
- Authorized depository institutions/financial dealers
- Collateralization
- Safekeeping and custody
- Delivery versus payment
- Internal controls
- Investment committee
- Investment procedures
- Record keeping and reporting
- Interest earnings
- Competitive selection of investments
- Performance standards
- Bond fund proceeds
- Policy adoption
- Advance refunding escrows

DEBT MANAGEMENT

THE ISSUANCE OF DEBT IS CONTROLLED BY THE RELEVANT PROVISIONS OF THE OKLAHOMA STATE CONSTITUTION, OKLAHOMA STATE STATUTES, OKLAHOMA CITY CHARTER, OKLAHOMA CITY MUNICIPAL CODE, OKLAHOMA CITY DEBT MANAGEMENT POLICY AND OTHER RULES AND REGULATIONS PROMOGULATED BY VARIOUS REGULATORY AND GOVERNMENT AGENCIES SUCH AS THE SECURITIES AND EXCHANGE COMMISSION AND THE INTERNAL REVENUE SERVICE.

THE CITY AND THE PUBLIC TRUSTS, OF WHICH THE CITY IS A BENEFICIARY, ISSUE THE FOLLOWING TYPES OF BONDS:

1. **General Obligation Bonds**. The City may issue general obligation bonds that have been approved by a majority of the voters, voting in an election, for the purpose of approving various municipal improvements. These bonds are sold at a competitive public sale, backed by the full faith and credit of the City, and retired by an annual ad valorem property tax levy. The City strives to issue general obligation bonds in amounts designed to keep the ten year average ad valorem tax rate at or near 16 mills.
2. **Revenue Bonds**. The City has created a number of trusts to finance City services that have issued revenue bonds to acquire assets or construct improvements. The debt of these trusts does not constitute debt of the City and is payable solely from the resources of the trusts.

THE CITY'S CAPITAL FUNDING AND DEBT MANAGEMENT PRACTICES ARE DESIGNED, AS FOLLOWS:

1. To maintain a balanced relationship between issuing debt and pay-as-you-go financing.
2. To use debt only for capital projects that cannot be financed from current revenues.
3. To schedule maturities of debt so as not to exceed the expected useful life of the capital project or asset(s) financed.
4. To maintain and improve current bond ratings so that borrowing costs are minimized and access to credit is preserved. Good communication with bond rating agencies will be maintained and the City will follow a policy of full disclosure on official bond statements.
5. To actively monitor its investment practices to ensure maximum returns on its invested bond proceeds while complying with Federal arbitrage requirements.
6. To comply with all continuing disclosure obligations and reporting of material events as required by the Securities and Exchange Commission Rule 15c2-12.

PROCUREMENT

THE CITY COUNCIL HAS ADOPTED THE FOLLOWING PURCHASING POLICIES:

1. Comply with all pertinent state and local legal requirements governing purchasing.
2. Act to purchase for the City the highest quality in supplies and contractual services at the least expense consistent with prevailing economic conditions, while establishing and maintaining a reputation of fairness and integrity.
3. Endeavor to obtain as full and open competition as possible on all purchases and sales, and to competitively bid all formal contracts without undue restrictions and with open competition.
4. Provide a fair and equal opportunity to all vendors.
5. Maximize the possibilities of buying in large quantities, so as to take full advantage of discounts.
6. Strive to process all payments due vendors promptly and without unnecessary delay.
7. Obtain the greatest possible revenue from the disposal of surplus or obsolete materials and equipment.
8. Conduct the entire process of public purchasing in an open, impartial and ethical manner. In this regard, this policy prohibits the acceptance of gratuities, gifts or other favors that might raise questions concerning the impartiality of the process.
9. Maintain accountability through a system of checks and balances, stringent accounting and budget controls and periodic reports to supervising officials.
10. Keep abreast of current developments in the field of purchasing, pricing, market conditions and new product development, and to secure for the City the benefits of any research done in the field of purchasing.
11. The City Manager, with the assistance of the Municipal Counselor and City Auditor, has issued a City of Oklahoma City Purchasing Policies and Procedures Manual to all departments based on the formal policies established by the City Council.
12. The City Manager shall amend the manual as required by changes in pertinent law, ordinances or operating procedures.

ACCOUNTING AND AUDITING

FINANCIAL REPORTING

1. The City's approach to financial reporting and disclosure is comprehensive, open and accessible. The objective of financial reporting activities is to provide interested parties with accurate, timely and understandable information concerning the City's financial operations and results.
2. The City has a comprehensive accounting information system. Interim financial statements provide City management, the Mayor and City Council with regular financial analyses. The City's accounting and financial reporting comply with Generally Accepted Accounting Principles (GAAP).
3. The City produces the Annual Comprehensive Financial Report (ACFR) for the City and the Oklahoma City Employee Retirement System and annual reports for major public trusts, in accordance with state and federal law. This reporting attempts to meet or exceed industry standards (established by the Governmental Accounting Standards Board) for financial reporting. The ACFR encompasses the City and related public trusts, associations, foundations, etc. as determined to comprise the City's reporting entity and over which the City exercises accountability and serves as the City's primary external reporting document.
4. The City also produces financial reports meeting regulatory requirements for secondary market disclosure, as determined by the Securities and Exchange Commission and other financial documents required to maintain the City's regulatory compliance.

INTERNAL CONTROLS

1. The City's internal control environment is designed to safeguard City assets and provide reliable financial records. Reasonable assurances are provided through implementation of the following internal controls.
    a. Transactions are executed in accordance with City Council and/or management's general or specific authorization.
    b. Transactions are recorded as necessary to permit preparation of financial statements in conformity with GAAP or other criteria applicable to such statements and/or to maintain accountability for assets.
    c. Access to assets is permitted only in accordance with the City Council and/or management's authorization.
    d. The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.
2. The City's internal controls are reviewed annually as a part of the independent audit and in compliance with federal and state regulations. Internal controls are also routinely reviewed by internal auditors. The City implements cost effective management and internal control recommendations.

ACCOUNTING AND AUDITING

AUDITING

1. By City Council resolution, the Audit Committee Charter was established as a standing committee of the City Council.
2. The Audit Committee reviews matters relating to internal and external auditing and the City's system of internal controls. The Audit Committee promotes cooperation among auditors and management, preserves the independence of the auditing function and ensures that appropriate action is taken on audit findings.
3. The City Charter and Oklahoma Statutes require an annual independent audit. Statutes also require annual audits of active public trusts. The City and its public trusts comply with audit requirements.
4. The City's independent auditor is competitively selected based on technical qualifications to obtain qualified audit services at the lowest cost to the City.
5. By City Council resolution, public trusts of which the City is the beneficiary are encouraged to use the independent auditor competitively selected by the City. The City complies with the Single Audit Act which requires that a comprehensive audit of federal funds be conducted in conjunction with the City's annual financial audit associated with the ACFR.
6. The City Auditor is appointed by the Mayor and City Council. The position of City Auditor is established by the City Charter and the office has been confirmed and established by ordinance as the Auditing Department. The Auditing Department and the City Auditor are a part of the Division of Public Affairs whose duties and responsibilities as established by the City Charter or related ordinance include, but are not limited, to the following:
    a. determine whether management has established and complied with procedures and practices to ensure that:

       City operations are being conducted efficiently and effectively, in a manner consistent with the intended objectives of the governing body and in compliance with applicable laws and regulations; resources, including funds, contractual rights, property and personnel, are adequately safeguarded; and financial and management records and reports disclose fairly, accurately and completely all information that is required by law, that is necessary to assess the City's financial position and that is necessary to understand and evaluate the results of operations.

    b. evaluate and report on the adequacy and effectiveness of the internal control structure established and utilized over the payment of municipal funds;
    c. attend bid openings and verify the correctness, completeness and accuracy of bids received; and
    d. receive and file annually property inventories.
7. The Office of the City Auditor develops an audit plan which is submitted for the review and approval of Mayor and Council. The Comprehensive Audit Plan is a detailed work program that allocates the professional hours available among specified audit engagements.
8. Policies and procedures adopted by resolution of Mayor and Council direct that the operations of the Office of the City Auditor shall be conducted in accordance with government auditing standards.

Statement of Compliance with Budgeting and Financial Planning Policies

A Resolution adopting Updated Budgeting and Financial Planning Policies, adopted by the City Council August 27, 2024 requires that the City Manager prepare and submit the proposed budget in accordance with the policies specified by the resolution and that the proposed budget include a statement of the extent to which it complies with those policies.

Summary of Budget Requirements

1. **Scope of Budget**. This budget complies with the policy requiring that all City funds be budgeted.
2. **Appropriations for Fiscal Year**. The budget complies with policy requirements regarding level of budgetary control and appropriations lapsing at the end of the fiscal year.
3. **Financial Forecast**. Information from the five-year financial forecast, required at least every two years, was last presented to Council in February.
4. **Decentralization**. This budget was prepared with department involvement as required by the policy.
5. **Performance-based Budget**. This budget includes measures of performance and has considered them when allocating funds, as required by the policy.
6. **Operating Reserves**. The policy requires each City fund to maintain two types of reserves: fund balance and contingency.
    - **Contingency**. Each City fund should include an appropriation adequate to fund a contingency account of a targeted amount of 2% of the fund's budgeted expenditures. Refer to the Table of Compliance for contingency levels for each operating fund.
    - **Fund Balance**. Fund Balance is an unbudgeted reserve which may be drawn upon for cash flow needs, and may be used as revenue without amending the budget if other revenue sources in total fall short of the estimate used in the adopted budget. The policy states that Fund Balance should not be used to fund on-going operations and this budget meets this requirement.
    - **General Fund**. The General Fund shall maintain reserves at the beginning of each fiscal year in the amount of no less than 17% and no more than 22% of the total General Fund budget for that fiscal year. This equates to maintaining approximately two months of expenditures in operating reserves. For the purposes of this section, "budgeted expenditures" means total budgeted General Fund expenditures and budgeted transfers to other funds for the ensuing fiscal year.
    - **Other Funds**. Any fund that is not partially funded through transfers from the General Fund and supports personnel or other ongoing operating expenditures shall maintain reserves at a target level of at least 10% of the total budgeted expenditures of the fund for the ensuing fiscal year. City enterprise funds that are fully supported by a trust of the City are excepted from this operating reserve requirement. Funds that are fully supported by a trust will follow the trust policy for operating reserve requirements.
7. **Borrowing for Operations**. This budget will not require any fund to borrow for ongoing operations.
8. **Capital Expenditures**. City policy is that non-recurring revenue be used for capital and one-time expenses. As a target, the City works to budget 1-3% of the General Fund for capital expenditures.
9. **Cost Allocation Plan**. A cost allocation plan was prepared, distributed to departments, and used as the basis for determining Administrative Service Chargebacks as required by policy.
10. **Interest and Investment Income.** Interest and investment income earned by each fund shall be deposited in the same fund.
11. **Budget Amendments**. If budget amendments are necessary, they will be conducted as required by policy.

TABLE OF COMPLIANCE WITH RESERVE POLICY

	Operating Only	FY27 Adopted Budget	FY27 Budgeted Contingency (a)	Contingency as a % of Budget (b)	Projected Unbudgeted Fund Balance (c)	Fund Bal. as a % of Budget (d)
(e)	General Fund	$638,945,486	$8,189,419	1.28%	$132,146,817	20.68%
(g)	Asset Forfeiture Fund	3,566,448	1,439,935	40.37%	1,164,749	32.66%
(e)	Court Admin. and Training Fund	128,751	8,151	6.33%	24,492	19.02%
(g)	Fire Sales Tax Fund	65,967,759	5,067,970	7.68%	14,831,579	22.48%
(e,f,g)	Hotel/Motel Tax Fund	33,824,831	0	0.00%	13,115,498	38.77%
	MAPS 3 Use Tax	315,691	0	0.00%	32,892	10.42%
	MAPS 4 Use Tax	8,804,009	3,167,020	35.97%	0	0.00%
(g)	Medical Service Program Fund	16,740,245	1,541,701	9.21%	15,913,767	95.06%
(g)	Police Sales Tax Fund	59,489,435	1,257,809	2.11%	28,343,298	47.64%
(g)	Stormwater Drainage Fund	24,710,213	755,000	3.06%	5,602,188	22.67%
(f,i)	Zoo Sales Tax Fund	19,378,863	0	0.00%	0	0.00%
	Funds Supported by the General Fund or Other Entities (h)					
(i)	Airports	$27,605,098	$336,882	1.22%	$0	0.00%
	Emergency Management Fund	12,328,940	200,000	1.62%	72,576	0.59%
	Internal Service Fund	82,049,631	1,656,251	2.02%	18,274,388	22.27%
(i)	Transportation and Parking Fund	7,414,717	120,465	1.62%	1,113,963	15.02%
(i)	Solid Waste Mgmt. Fund	14,399,652	364,256	2.53%	0	0.00%
(i)	Water Fund	61,946,031	1,260,000	2.03%	5,612,698	9.06%
(i)	Wastewater Fund	39,431,027	630,000	1.60%	2,354,148	5.97%

NOTES:

(a) The budgeted contingency includes only operating contingencies.

(b) The City's Financial Policies set a target of 2% for budgeted contingency.

(c) The Projected Unbudgeted Fund Balance figures were calculated using estimates developed at the time the budget was presented to the City Council

(d) The City's Financial Policies set an 17-22% target for unbudgeted fund balance in the General Fund and at least 10% in other funds.

(e) Contingency is below target levels of 2% because of a management decision to lower contingency in order to maximize availability of funds for departmental programs.

(f) These funds are dedicated for use by other entities; contingency is included in the receiving entity's budget.

(g) These funds carry a high unbudgeted fund balance as a reserve for future projects.

(h) These funds can rely on the General Fund or other entities for some or all of their funding and, therefore, do not have the same fund balance requirements as other funds.

(i) All expenditures managed in these funds are expended on behalf of trusts. City enterprise funds that are fully supported by a trust of the City are excepted from the unbudgeted fund balance requirement.

GLOSSARY

Account – An entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department.

Account Class – A category of expenditures used in the budget and based on the Municipal Budget Act. Specifically, Personal Services, Other Services and Charges, Materials and Supplies, Capital Outlay, Debt Service and Transfers.

Account Code – An expenditure or revenue account number such as office supplies or rental of equipment. This is synonymous with line item.

Accrual Basis of Accounting – The accrual basis of accounting recognizes revenues, when earned, and expenses, when incurred, as opposed to recognizing revenues when received and expenses when paid. The accrual basis of accounting is used in proprietary fund types and the pension trust fund.

ACFR– Annual Comprehensive Financial Report . The City prepares this annual report which provides the public with an accurate picture of current financial conditions.

ADA – Americans with Disabilities Act. Enacted in 1990 and amended in 2008 as a wide-ranging civil rights law that prohibits discrimination based on disability. In regard to public entities, the act also mandates compliance with specific physical and procedural access regulations to all service and programs offered.

Administrative Services Charge – An internal charge to departments for central services provided by General Fund departments.

Adopted Budget – A plan of financial operation, legally adopted by the City Council, providing an estimate of expenditures for a given fiscal year and a proposed means of financing them. The legal requirements for adopting a budget are set forth in the Oklahoma State Statutes (Title 11 Sections 17-201 - 17-216, known as the Municipal Budget Act).

Ad Valorem Tax – A tax based on the value of real property, most commonly real estate. The City can only use this revenue source to pay General Obligation Bond debt and pay judgments against the City.

A/E or A&E – Architect and engineering services.

AFSCME – American Federation of State, County and Municipal Employees. This bargaining unit represents non-uniform and non-management City employees.

Agenda – A list or outline of items to be considered or performed by the governing body.

Allocation – Part of a lump-sum appropriation designated for expenditure by specific organizational units and/or for special purposes, activities or objects.

Appropriated Fund Balance – Any fund balance appropriated for a fund for the budget year.

Appropriation – An authorization to expend or encumber revenues and fund balance of a fund.

Arbitrage – A requirement that if the investment earnings on tax-exempt bond proceeds exceed the interest paid on the bond issue, then the excess earnings above the interest paid on the bonds must be forwarded to the U.S. Treasury.

ARPA – American Rescue Plan Act. The economic stimulus plan was enacted in 2021 to accelerate the United States' recovery from the impact of the COVID-19 pandemic and provided $350 billion to state and local governments.

ARRA – American Recovery and Reinvestment Act. Enacted in 2009, an economic stimulus package enacted by the 111th U.S. Congress in February 2009 to create jobs and promote investment and consumer spending.

Balanced Budget – A budget developed wherein estimated revenues, including budgeted fund balance, meets or exceeds budgeted expenditures.

GLOSSARY

Base Budget – An estimate of the funding available for existing programs as established by the Office of Management and Budget for each department at the beginning of a budget cycle.

BEDI – Brownfield Economic Development Initiative. An economic development grant program designed to assist cities with the redevelopment of abandoned and underused industrial and commercial facilities impacted by environmental contamination.

Better Streets, Safer City – On Sept. 12, 2017, Oklahoma City voters approved 13 bond propositions and two sales tax initiatives known as the Better Streets, Safer City projects. The 10-year, $967 million bond package invests in streets, police and fire facilities, parks and other basic needs. A permanent 1/4 cent sales tax was passed that provided funding for 129 more police officers and 57 more firefighters with an annual $26 million boost for public safety and other day-to-day operations. It's the first increase in the permanent general operations sales tax rate since 1976. The final initiative is a temporary, 27-month one cent sales tax will generate $240 million for street resurfacing, streetscapes, trails, sidewalks and bicycle infrastructure.

BID – Business Improvement District. A public/private sector partnership in which property and business owners of a defined area elect to make a collective contribution to the maintenance, development, and marketing of their commercial district. This is accomplished through an additional assessment against each property in the Business Improvement District.

Bond Rating – A bond rating performs the isolated function of credit risk evaluation. While many factors go into the investment decision-making process, the bond rating is often the single most important factor affecting the interest cost on bonds.

Budget – A plan of financial operations for a fiscal year, including an estimate of proposed expenditures for given purposes and the proposed means for financing them.

Budget Summary – A tabular listing of revenues by source and expenditures by fund and by department within each fund for the budget year.

Budget Year – The fiscal year for which a budget is prepared or being prepared.

Budgetary Basis – The basis of accounting used for the purpose of budgeting. The City uses a modified cash and expenditures basis. This means that revenues are not recognized until they are received, and expenditures are recognized when they are incurred or committed not when the funds are actually spent.

Budgeted Fund Balance – The amount of the carryover or Fund Balance from the prior year that is projected to be used to fund expenditures in the budget. Budgeted Fund Balance is counted as revenue for budget purposes.

Budgeted Reserve – See Contingency.

CALEA – Commission on Accreditation for Law Enforcement Agencies. Created in 1979, a program for establishing a body of standards for law enforcement professionals and administering an accreditation process.

Capital Budget – A one-year plan for financing a program of long-term work projects for the physical development of the City. The capital budget is usually enacted as part of the complete annual budget, which includes other operating and capital outlay and is based on a Capital Improvement Program.

Capital Improvement Program (CIP) – A five-year plan for financing long-term work projects for the physical development of the City which identifies each project, the expected beginning and ending date, annual cost and proposed method of financing each project.

Capital Outlay – Expenditures of at least $50,000 that result either in the acquisition of fixed assets or property, durable for longer than one year.

Capital Project – A project to acquire, develop, improve, or maintain City infrastructure, facilities, and/or capital assets (long-term investments held for a period of more than one year).

GLOSSARY

CARES Act – The Coronavirus Aid, Relief, and Economic Security Act. Enacted in 2020 to provide economic relief to Americans during the COVID-19 pandemic, CARES provided $139 million to state and local governments, as well as direct payments to local governments with a population of 500,000 or greater.

CCTV – Closed Circuit Television. CCTV is a video camera and TV monitoring system primarily used for surveillance and security.

CDBG – Community Development Block Grant. The CDBG is a program of the U.S. Department of Housing and Urban Development. CDBG grants fund local community development through affordable housing, anti-poverty programs and infrastructure development. National priorities include activities that benefit citizens with low to moderate income, prevent or eliminate slums or blight, and other community development activities that address an urgent threat to health or safety. These grants may be used for real estate acquisition, relocation, demolition, rehabilitation of housing and commercial buildings, construction of public facilities, improvements to water and sewer facilities, streets, neighborhood centers, the conversion of school buildings, as well as for public services, such as economic development and job creation/retention.

CEPA – Clarence E. Page Airport. This general aviation airport is home to small aircraft and aviation-related enterprises.

CHAPPS – Cops Helping Alleviate Police Problems. Developed in 1983, CHAPPS offers support to the Oklahoma City Police Department employees and their families without cost or obligation by responding to "critical incidents" that may overwhelm a person's emotional coping mechanisms.

Chargeback – A charge to departments receiving services from another City department. See Internal Service Fund.

Chief Executive Officer – The mayor of an aldermanic city or a strong-mayor-council city, the mayor of a town, or the city manager or chief administrative officer as it may be defined by applicable law, charter or ordinance.

CLEET – Council on Law Enforcement, Education and Training. Established in 1963, CLEET supports Oklahoma law enforcement by enhancing public safety, providing education and training, promoting professionalism and enhancing competency within the ranks of Oklahoma law enforcement.

CWA – Clean Water Act. Enacted in 1972, the Act establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.

C-MOM – Capacity Assurance, Management, Operation and Maintenance Programs. C-MOM is an approach presented by the Environmental Protection Agency to manage wastewater facilities. The plan includes using an information-based approach to setting priorities, evaluating capacity for all parts of the system, developing a strategic approach to preventative maintenance, and conducting periodic program audits to identify deficiencies and potential problems.

CNG – Compressed Natural Gas. CNG is a fossil fuel and clean burning alternative to gasoline, diesel and propane.

COBRA – Consolidated Omnibus Budget Reconciliation Act. Enacted in 1985, a portion of the Act sets forth requirements for employers and employees with regard to health insurance after leaving employment.

Contingency – An amount designated in the budget of a specific fund for use in unforeseen circumstances.

COTPA – Central Oklahoma Transportation and Parking Authority. Established in 1966, COTPA provides public transit services in the City and, through contracts, in many suburban areas and also operates downtown parking garages.

Core to Shore – A planning process to focus on development between the downtown core south to the shore of the Oklahoma River. The Core to Shore zone covers approximately 1,375 acres impacted by the I-40 realignment.

Current year – The year in which the budget is prepared and adopted, or the fiscal year immediately preceding the budget year.

Debt Service – The amount owed for principal and interest of bonds and other debt instruments according to a predetermined payment schedule.

Dedicated Revenues – Income that is restricted by law to fund specific purposes.

GLOSSARY

Deficit – The excess of a fund's current liabilities and encumbrances over its current financial assets as reflected by its books of account.

Demand Measure – A specific type of performance measure used in the City's Leading for Results process referring to the number of total units of service expected to be requested or required.

Department – A functional unit within a fund which carries on a specific activity, such as a fire department or a police department within a general fund.

Division – See "Line of Business."

DOE – Department of Energy. The federal agency whose mission is to advance energy technology and promote related innovation in the United States.

DOJ – Department of Justice. The federal agency responsible for criminal investigation and law enforcement.

EEOC – Equal Employment Opportunity Commission. The federal agency tasked with ending employment discrimination in the United States.

Efficiency Measure – A specific type of performance measure used in the City's Leading for Results process measuring cost or expenditure per Output or Result.

EMSA – Emergency Medical Services Authority. EMSA is a trust of the Tulsa and Oklahoma City governments. As an arm of local government, EMSA puts out bids for a private ambulance service to provide emergency and non-emergency medical services and dispatching in the Oklahoma City area.

Encumbrances – Obligations in the form of purchase orders, contracts, or salary commitments that are charged to an appropriation and for which a part of the appropriation is reserved. Encumbrances are eliminated when paid or when an actual liability is set up.

Enterprise Fund – Funds where the costs are financed primarily through user charges.

EPA – Environmental Protection Agency. The agency of the federal government charged with protecting human health and with safeguarding the natural environment (air, water, and land).

Estimated Revenue – The amount of revenues estimated to be received during the budget year in each fund for which a budget is prepared.

Excise Tax – Taxes paid when purchases are made on specific goods or activities and often included in the price of the product or service. An example would be taxes on tobacco.

Expenditures – The total outflow of funds represented by: (a) supplies, materials and services received for current operations; (b) payments in the form of goods or services received; (c) equipment and other assets received; (d) payment for servicing debts including interest or principal; and (e) transfers to other funds.

FAA – Federal Aviation Administration. The federal agency responsible for the regulation of civil aviation and overseeing the development of air traffic control.

FEMA – Federal Emergency Management Agency. An agency of the United States Department of Homeland Security established to coordinate the response to disaster that has occurred in the United States and overwhelms the resources of local and state authorities.

Fiscal Year (FY) – The annual period for reporting fiscal operations which begins and ends on dates as the Legislature provides or as provided by law. The City's fiscal year is July 1 to June 30.

GLOSSARY

Fixed Assets – Assets with a useful life in excess of one year and an initial cost equal to or exceeding $50,000 Classifications include land, buildings, machinery, furniture, equipment, and construction in progress.

FLSA – Fair Labor Standards Act. Enacted in 1938, a federal law that established the national minimum wage, guaranteed time and-a-half for overtime for certain jobs, and other employment laws.

FMLA – Family and Medical Leave Act. Enacted in 1993, this federal labor law allows an employee to take unpaid leave due to illness or to care for a sick family member.

FOP – Fraternal Order of Police. This bargaining unit represents sworn law enforcement officers.

Franchise Tax – A gross receipts tax assessed on public utilities granted a franchise by the voters for use of City rights of way.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – The excess of a fund's current financial assets over its current liabilities and encumbrances, as reflected by its books of account.

Generally Accepted Accounting Principles (GAAP) – The standard framework of guidelines for financial accounting which sets forth the standards conventions, and rules accountants follow in recording and summarizing transactions and preparing of financial statements and annual reports.

General Fund – A fund used to account for all monies 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.

GIS – Geographical Information System. GIS integrates hardware, software, and data for capturing, managing, analyzing, editing and sharing and displaying all forms of geographically referenced information and can be integrated into any enterprise information system framework.

GO Bond – General Obligation Bond. GO Bonds are issued by The City of Oklahoma City to finance major capital improvements and infrastructure projects. GO bonds require a vote of the citizens and they are repaid over time with real property (ad valorem) taxes.

GOLT Bond – General Obligation Limited Tax Bond. GOLT Bonds are issued by The City of Oklahoma City for economic development to provide funding for the City's Strategic Investment Program. GOLT bonds require a vote of the citizens and they are repaid over time with real property (ad valorem) taxes.

Governing Body – The city council of a city, the board of trustees of a town, or the legislative body of a municipality as it may be defined by applicable law or charter provision.

Grant – A contribution by an organization (most often the federal government) to support a particular function.

GRAVE – Gun Resistance and Violence Education. An educational awareness program sponsored by the Oklahoma City Police.

HIDTA – High Intensity Drug Trafficking Area. Established in 1990, a drug-prohibition enforcement program that identifies certain areas for increased law enforcement activity.

Hiring Freeze – A temporary restriction on hiring in order to achieve financial savings.

HOME – Home Investment Partnerships Program. HOME is the largest Federal block grant to state and local governments designed exclusively to create affordable housing for low-income households. Each year it allocates approximately $2 billion among the states for hundreds of localities nationwide.

GLOSSARY

HOPWA – Housing Opportunities for People with AIDS. This HUD program addresses the specific needs of persons living with HIV/AIDS and their families. It makes grants to local communities, states, and nonprofit organizations for projects that benefit those individuals.

HP – Historic Preservation is the theory and practice of creatively maintaining the historic built environment and controlling the landscape component of which it is an integral part.

HUD – U.S. Department of Housing and Urban Development. HUD is a Cabinet department of the United States government founded in 1965 to develop and execute policy on housing and cities. It has largely scaled back its urban development function and now focuses primarily on housing.

IAFF – International Association of Fire Fighters. This bargaining unit represents professional firefighters.

ICMA – International City/County Management Association. Founded in 1914, ICMA is an organization for local government leaders and managers. Their mission is to create excellence in local government by advocating and developing the professional management of local government worldwide.

Immediate Prior Fiscal Year – The year preceding the current year.

IMPACT – Initiating Multiple Police Actions Against Criminal Targets. This is a Police Department program administered through the briefing stations that focuses on reducing crime.

Infrastructure – The main physical foundation of the City including roads, utilities, water mains, streets, and bridges.

Internal Service Fund – A fund established to finance and account for services and commodities furnished by one department to another department on a cost reimbursement basis. See Chargeback.

ISTEA – Intermodal Surface Transportation Efficiency Act. Enacted in 1991, a federal law that allows for the distribution of funds for highway, mass transportation, trails, and other transportation purposes. Oklahoma City uses ISTEA funds for highway improvement projects and for a network of trails around the City.

Issue Statement – Identifies the critical trends that will impact the department and its customers over the next two to five years.

LARA – Lake Atoka Reservation Association. Lake Atoka is 100 miles southeast of Oklahoma City. In 1959, the City constructed the reservoir to supply water to Lake Draper through a 60-inch pipeline. LARA was created by The City of Oklahoma City, the Oklahoma City Water Utilities Trust, and the City of Atoka in 1974 to administer use of the Reservation, its resources, and facilities. The eight members are the Mayors of Oklahoma City and City of Atoka, the Manager of Oklahoma City, the Chairman of the Oklahoma City Water Utilities Trust (OCWUT), one appointee from Oklahoma City, and three citizens of Atoka County who are appointed by the City of Atoka.

Levy – To impose ad valorem taxes or the total amount of ad valorem taxes for a purpose or entity.

LFR – See "Leading for Results."

Leading for Results – The strategic planning process used by all City departments to develop strategic business plans, the performance-based program budget and related performance measures to document the results achieved by departmental programs.

Line Item – An account for recording specific revenues or expenditures within a fund or department.

Line of Business – A set of programs within a department sharing a common purpose that produce results for citizens. Lines of Business represent broad result areas and are the second highest level of organization in the City. A Department is typically comprised of several Lines of Business. This terminology is used in the Leading for Results process and is comparable to a Division within a Department.

GLOSSARY

Listed Project – A capital improvement project listed for funding in a specific bond issuance statement.

Maintenance and Operations Expenditures (M & O's) – Costs of services and supplies needed for a service, program or department. Under Oklahoma's Municipal Budget Act, these are budgeted and accounted for under two distinct classes: "other services and charges" and "materials and supplies."

MAPS – Metropolitan Area Projects. The MAPS Sales Tax Fund was established by City ordinance on October 13, 1993 for a one cent limited purpose City sales tax approved by voters on December 14, 1993 and extended for six months on December 8, 1998 to support certain capital projects in the Central Business District and Fair Park. The tax expired on June 30, 1999.

MAPS 3 – On December 9, 2009, voters extended a one-cent temporary sales tax initiative to continue the progress started with MAPS (1993) and the MAPS for Kid's sales tax (2001). The $777 million MAPS 3 tax began April 2010 and ended December 2017. Proceeds funded a new downtown convention center and 70-acre park, a modern downtown streetcar system, bicycle trails, sidewalks, senior centers and improvements along the Oklahoma River.

MAPS 4 – On December 10, 2019, voters extended a one-cent temporary sales tax initiative to move forward with a unique and ambitious plan to transform the Oklahoma City community. The program will raise $978 million over eight years for projects targeting neighborhood and human needs, such as a mental health and addiction and homelessness, as well as quality of life and job creation, including an Innovation District and a multi-purpose stadium.

MAPS for Kids Sales Tax – On November 13, 2001, the voters approved a limited term, limited purpose sales tax earmarked for certain public school capital projects for public school districts within the boundaries of the City of Oklahoma City. The tax rate 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. 70% of the sales tax was dedicated to Oklahoma City School District I-89, the district serving the center of the City. The remaining 30% was divided among the City's other 23 public school districts serving Oklahoma City residents based on student population.

MCA – McGee Creek Authority. MCA became responsible for the care, operation and maintenance of the McGee Creek Dam and Reservoir project on September 1, 1990. The dam and reservoir supply municipal and industrial water to the MCA, as well as downstream flood protection, recreation, and fish and wildlife enhancement. Participants include the Southern Oklahoma Development Trust; the City of Atoka, the Oklahoma City Water Utilities Trust (OCWUT), and the City of Oklahoma City.

Mill Levy – The percentage rate of total taxable property values needed for General Obligation bond debt service and judgments often referenced as property tax rate.

Mission – A clear, concise statement of the purpose for the entire department focused on the broad yet distinct results the department will achieve for its customers.

Modified Accrual Basis of Accounting – The modified accrual basis of accounting recognizes revenues when both "measurable and available." Measurable means the amount can be determined. Available means collectible within the current period to pay current liabilities. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported as expenditures in the year due. The City uses the modified accrual basis of accounting for governmental and agency funds.

MS 4 Permit – Municipal separate storm water program that operates under approval by the Oklahoma Department of Environmental Quality.

Municipality – Any incorporated city or town.

NDC – National Drug Control a.k.a. Office of National Drug Control Policy. Created in 1988, a component of the Executive Office of the President responsible for the coordination drug-control efforts and funding.

NPDES – National Pollution Discharge Elimination System. This is the system that grants and regulates discharge permits and regulates both point and non-point sources that discharge pollutants into U. S. waters.

GLOSSARY

OCAT – Oklahoma City Airport Trust. OCAT was established on April 1, 1956 to provide leadership and oversight for operations at Will Rogers World Airport, Wiley Post Airport, and Clarence E. Page Airport, along with buildings and grounds for Mike Monroney Aeronautical Center, a major Federal Administration Complex.

OCEAT – Oklahoma City Environmental Assistance Trust. OCEAT provided services and activities on behalf of the City of Oklahoma City that included financing and partial operation of the City's sanitation activities of pollution control and waste disposal, and certain cultural, educational, and housing activities. The Trust was dissolved on March 31, 2021 and was consolidated with the water and wastewater systems in a merger with OCWUT.

OCEDT – Oklahoma City Economic Development Trust. OCEDT was established October 9, 2007 to facilitate, enable, operate, manage, market, administer, and finance all forms of economic or community development projects within or near the City of Oklahoma City by providing loans, grants, and other incentives to further job creation and private investment.

OCERS – Oklahoma City Employee Retirement System. OCERS provides retirement benefits and disability allowances for virtually all full-time, civilian employees of the City and public trusts included in the City's reporting entity. Assets are held separately from the City and may be used only for the payment of member benefits.

OCMAPS – Oklahoma City Metropolitan Area Public Schools Trust. The OCMAPS Trust was the governing body responsible for the MAPS for Kids sales tax funds and management of its construction projects. It was dissolved on April 18, 2018 and the remaining funds will be used to complete existing projects.

OCMIOT – Oklahoma City MAPS Investment and Operating Trust. The Trust will develop a strategic investment plan to support long-term sustainable funding for MAPS 4 projects' operational expenses and maintenance.

OCMFA – Oklahoma City Municipal Facilities Authority. OCMFA was established on November 16, 1976 to provides services on behalf of the City that include financing, partial operation, and capital purchases for administration of the City's risk management activities, water and wastewater assets, information technology, capital leasing and other general government activities. The Mayor and Council serve as the Authority's trustees and the City Manager serves as the General Manager.

OCPPA – Oklahoma City Public Property Authority. OCPPA was established in 1961 to provide services on behalf of the City that include the financing and operating of five municipal golf courses, the Oklahoma City Fairgrounds, Film Studio (formerly the Convention Center), Downtown Arena, Civic Center Music Hall, and other City buildings. The Mayor and Council serve as OCPPA trustees and the City Manager is the General Manager.

OCRA – Oklahoma City Redevelopment Authority. OCRA was established to conserve, develop, and redevelop the central business district.

OCRRA – Oklahoma City Riverfront Redevelopment Authority. OCRRA was established to develop, finance, and maintain the property adjacent to the Oklahoma River.

OCWUT – Oklahoma City Water Utilities Trust. OCWUT was established in 1960 to oversee the construction of the Atoka Reservoir and its Pipeline Project. OCWUT provides utility customers with outstanding quality water, wastewater, and solid waste services.

OCZT – Oklahoma City Zoological Trust. OCZT was created on January 7, 1975 to develop, maintain, operate and manage the Oklahoma City Zoo. Trustees include the Mayor, the City Manager, one Council Member and six other members recommended by the Oklahoma Zoological Society.

ODOC – Oklahoma Department of Commerce. ODOC is the primary economic development arm of the state government.

ODOT – Oklahoma Department of Transportation. ODOT is the state department in charge of maintaining public roadways in Oklahoma.

OESC – Oklahoma Employment Security Commission. OESC is the state's employment services agency.

GLOSSARY

OMB – Office of Management and Budget. OMB prepares, coordinates and monitors the City's operating and capital budgets and develops an annual revenue forecast, month-by-month revenue and expenditure targets, and five-year revenue and expenditure projections.

OPEBT – Oklahoma City Post-Employment Benefits Trust. OPEBT provides post-employment health insurance benefits for substantially all full-time, civilian employees of the City and public trusts included in the City's reporting entity. Assets are held separate from the City and may only be used to pay member benefits.

Operating Reserve – That portion of the fund balance which has not been appropriated in a budget year.

Other Services and Charges – An account class for expenditures for services (e.g., advertising, repairs, postage) and other expenditures that do not fit in the remaining classifications.

Output Measure – A specific type of performance measure used in the City's Leading for Results process referring to the amount produced or workload.

Performance Based Budgeting – Structures the budget around allocating resources to programs and the results expected from each program. The results from each program are conveyed through performance measures.

Performance Measures – Specific quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned) or specific quantitative measures of results obtained under a program or activity (e.g., reduced vandalism due to street lighting program).

Personal Services – The account class containing the costs of personnel such as salaries, wages and employee benefits (social security, retirement and insurance), costs for travel, and training reimbursements.

Program – Identifies the third highest level in the formal City organization in which a specific activity is carried out. A program is characterized by a grouping of related activities and services for a common objective. In the Leading for Results format, programs replaced sections and multiple programs comprise a Line of Business.

Project 180 – A massive renovation project of more than 180 acres in downtown Oklahoma City. The three-year, $140 million initiative includes the redesign of downtown streets, sidewalks, parks and plazas to improve appearance and make the central core more pedestrian friendly.

Proposed Budget – A plan of financial operation, proposed by the City Manager to the City Council, providing an estimate of expenditures for a given fiscal year and a means to finance them.

Proprietary Fund Accounting – Accounting used for government operations that are financed and operated in a manner similar to business enterprises and for which preparation of an income statement is desirable.

Purchase Order – A document approving the order of goods or services from a contracted vendor, and encumbering city funds in the amount of the order.

Reserve for Prior Year Encumbrances – An amount budgeted as revenue to provide budget authority for items encumbered in one year which will not be received and paid for until a future year.

Result Measure – A specific type of performance measure used in the City's Leading for Results process measuring the degree to which the customer experiences the desired impact or benefit.

Revenue Estimate – A formal estimate of how much income will be earned from a specific revenue source for some future period, typically, a future fiscal year. Revenue sources can include taxes, intergovernmental grants, and fees for services, fines and permits.

RFP – Request for Proposal. This is an invitation for consultants, suppliers and other companies to submit a formal offer to provide a specific product or service. The Proposals are then reviewed and scored on a set of criteria to select a vendor or vendors to negotiate a contract to provide the product or service.

Right-of-Way (ROW) – A passageway reserved or granted over land for purposes of transportation or maintenance of existing services.

GLOSSARY

SCADA – Supervisory Control and Data Acquisition system. This is a large-scale, distributed measurement and control system that provides for monitoring, control and alarming of complete and/or remote sites.

Section – Identifies the third highest level in the formal City organization in which a specific activity is carried out. With the implementation of Leading for Results, a section was reorganized into a Program. Previously, a Division may have consisted of several sections. See Program.

SID – Special Improvement District. A public/private sector partnership in which property and business owners in a defined area elect to make a collective contribution to the maintenance, development and marketing of their commercial district. This is accomplished through an additional assessment against each property in the Special Improvement District.

Special Purpose Funds – Funds dedicated for a specific purpose, such as a fund established to receive donations to support parks and recreation activities.

Special Revenue Funds – Funds used to account for receipts from revenue sources that have been earmarked for specific activities and related expenditures.

Strategic Result – Two to five-year goals that, if achieved, demonstrate how departments are responding to issues.

Strategy – A tactic accomplished by departments operationally that contributes to achieving Strategic Result goals.

Supplies – The account class that includes articles and items which are consumed or materially altered when used by operating activities, such as office supplies, maintenance parts and small tools, and minor equipment.

TANF – Temporary Assistance for Needy Families. This program provides cash assistance to indigent American families with dependent children through the United States Department of Health and Human Services. It is the government program commonly known as “welfare.”

TIF – Tax Increment Financing. TIF captures the future tax benefits of real estate improvements in a designated area to pay the present cost of those improvements. It is designed to channel funding, or tax increment, toward improvements in blighted or underdeveloped areas where development would not otherwise occur.

TOC – Total Organic Carbon. The amount of carbon bound in organic compounds, often used as an indicator of water quality.

Transfer – An account class that includes payments from one City fund to another or to a related trust.

Trust – A public trust created by a municipality to issue obligations and enter into financing for the benefit of the municipality.

TSA – Transportation Security Administration. The federal agency in charge of security standards for passenger and freight transportation in the United States.

Unbudgeted Reserve – The amount of fund balance that is not budgeted and available for cash flow purposes.

Use Tax – A consumption tax assessed on products/services used or stored by a resident of the assessing state but purchased outside the state and where a sales tax was not paid on the purchase.

USDOC – United States Department of Commerce. The Cabinet department of the United States government concerned with promoting economic growth, technology, entrepreneurship and business development, environmental stewardship and statistical research and analysis.

Vacancy Discount – Projected salary savings from personnel turnover. The discount is budgeted as a percentage of the budgeted salary, insurance and retirement for departments in funds with significant Personal Services expenses.

Vision – The guiding beliefs of Oklahoma City that serve as a basis for all strategic business planning.

GLOSSARY

Weed and Seed – A neighborhood specific crime prevention strategy led by the U.S. Department of Justice, The City of Oklahoma City, various law enforcement and government agencies, non-profit groups, and community residents, who are committed to preventing, reducing and controlling crime and delivering programs and services for community residents.

WIA – Workforce Investment Act. The WIA is a United States federal law passed August 7, 1998 to replace the Job Training Partnership Act and certain other Federal job training laws with new workforce investment systems.

WPA – Wiley Post Airport. WPA is a reliever airport for Will Rogers World Airport, serving both business and corporate air travelers.

WRWA – OKC Will Rogers International Airport. WRWA is the commercial airport for the City of Oklahoma City with over 4 million boarding passengers each year.


SEAL OF THE CITY OF
OKLAHOMA CITY