AGENDA
BOARD OF CITY COMMISSIONERS
JUNE 15, 2026 AT 6:00 PM
COMMISSION CHAMBERS AT CITY HALL
16 WEST 9TH STREET
SHAWNEE, OKLAHOMA

Official action can only be taken on items which appear on the agenda. The public body may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When more information is needed to act on an item, the public body may refer the matter to Staff or back to Committee or the recommending body. Under certain circumstances, items are deferred to a future date or stricken from the agenda entirely.

CALL TO ORDER

DECLARATION OF A QUORUM

INVOCATION

FLAG SALUTE

1. Citizens Participation (A three-minute limit per person)
   (A twelve-minute limit per topic)

Citizens may provide comment relevant to City business. Per Oklahoma State Statute 25 O.S. § 311(B)(1), the City Commission may only consider, deliberate, or render decisions on those items of City business that were included in the agenda. For other citizen comments, the City Commission may refer the matter to the City Manager for administrative consideration, or to schedule the matter for Commission consideration at a later date.

2. Consider approval of Consent Agenda:

   a. Minutes from the May 18, 2026, regular meeting and June 9, 2026 and June 10, 2026, special call meetings.

   b. Acknowledge the following minutes and reports:

      - Planning Commission Minutes from the March 4, 2026 regular meeting.
      - License Payment Report for May 2026.
      - Project Payment Report for May 2026.

   c. Budget amendments for Fiscal Year 2025 – 2026:

      - Fund 001 — General Fund — To fund an increase for health insurance

costs.

- Fund 113 — Drug Forefeiture Fund — To appropriate monies received from the State of Oklahoma Bureau of Narcotics to transfer to K-9 Services & Supplies and Tools & Minor Equipment for the Police Department expenditures in FY26.
- Fund 304 — American Rescue Plan Fund — To appropriate monies received from American Rescue Plan for a reimbursement for Walnut Street Waterline and SW Loop Waterline to transfer to Capital Outlay - Buildings & Improvements for expenditures in FY26.
- Fund 603 — Insurance Recovery Fund — To appropriate monies received from Oklahoma Municipal Assurance Group (OMAG) for the Lake Boat Dock to transfer to Capital Outlay - Buildings & Improvements for the Police Department expenditures in FY26.

d. Acknowledge the resignation of Sally Murphy from the Shawnee Senior Citizens Advisory Board effective June 1, 2026.

e. Mayor Appointments:

- <u>Airport Advisory Board</u>
  Alan Atkins 1st Full Term Expires: July 1, 2029
  Replaces Blake White, Term Expired
  Effective July 1, 2026
- <u>Shawnee Beautification, Parks, and Recreation Committee</u>
  Sue Nelson 2nd Full Term Expires: May 1, 2029
  Reappointment

  Joseph Szczepanski 1st Full Term Expires: May 1, 2029
  Reappointment
- <u>Shawnee Senior Citizens Advisory Board</u>
  Barry Fogerty 2nd Full Term Expires: July 1, 2029
  Reappointment

f. Lake Lease Transfer:

- Belcher Tract Lot 3
  15514 Nickens Rd
  From: Stony & Kourtney Roberson

To: Darr Enterprises LLC

g. Renewal of the following agreements for Fiscal Year 2026-2027:

- Interlocal agreement with Pottawatomie County Commissioners for repair of public roads within the City Limits.
- Agreement with Central Oklahoma Community Action Agency (COCAA) operating as Central Oklahoma Transit System (COTS) for Public Transportation Services.
- Agreement with REACT Ambulance Authority for Dispatch Services.
- Agreement with Grove Elementary School District for Supplemental Police Services.
- Agreement with Independent School District North Rock Creek for Police Services.
- Agreement with Bethel Acres Fire Department for Dispatch Services.
- Agreement with McLoud Fire Department for Dispatch Services.
- Agreement with Dace Dockery for use of City Property known as the Regional Park Property.

h. Acknowledge the Contract for Solid Waste Collection, Recycling, and Disposal Services with GFL Environmental, formerly Central Disposal, for Fiscal Year 2026-2027.

i. Acknowledge the Management Agreement with Global Spectrum L.P. d/b/a Oak View Group for Management Services at the Heart of Oklahoma Exposition Center for Fiscal Year 2026-2027.

3. Presentation of the Pet of the Month by Animal Control.

4. Consideration of a resolution adopting the Fiscal Year 2026-2027 Budget for the City of Shawnee, Oklahoma for the period of July 1, 2026, through June 30, 2027.

5. Consideration of a resolution adopting the City of Shawnee Five-Year Capital Improvement Plan for Fiscal Years 2027 through 2031.

6. Presentation of the Fiscal Year 2024-2025 Annual Comprehensive Financial

Report and Single Audit Report.

7. Consideration of the purchase of a security camera system from Tru Technologies, in compliance with the approved Capital Improvement Plan for 2027-2031.

8. Discussion of Economic Development services for Fiscal Years 2025-2026 and 2026-2027 for the City of Shawnee.

9. Reconsideration of consideration of renewal of a Contract for Economic Development Services Between the City of Shawnee, Pottawatomie County, and Shawnee Forward Inc. pursuant to Shawnee City Code, Article II, Division 1, Section 2-30.

10. Consideration of renewal of a Contract for Economic Development Services Between the City of Shawnee, Pottawatomie County, and Shawnee Forward Inc. (*Only considered if Agenda Item No. 9 is approved.*)

11. Public Hearing for a request for a Conditional Use Permit (CUP) to operate a Short Term Rental at the property addressed as 1309 North Broadway Street. Case No. CUP01-26 | Applicant: Mark & Christina Hanson

12. Consideration of a request for a Conditional Use Permit (CUP) to operate a Short Term Rental at the property addressed as 1309 North Broadway Street. Case No. CUP01-26 | Applicant: Mark & Christina Hanson

13. Consideration of a resolution authorizing Staff to apply and administer the United States Department of Agriculture's (USDA) Rural Business Development Grants (RBDG) in Oklahoma and authorizing the City Manager to sign the grant documents.

14. Discussion regarding proposal to amend Article VI of Chapter 20, providing certain prohibitions against certain public conduct contrary to public health and safety, which shall be added to Chapter 20 [Offenses and Miscellaneous Provisions] of the City Code; and also providing for severability, codification, and repealer.

15. Acknowledge Monthly Sales Tax Report.

16. New Business (Any matter not known or which could not have been reasonably foreseen prior to the posting of the agenda.)

17. Commissioners Comments

18. Consider an executive session in accordance with 25 O.S. §307(B)(4) to discuss confidential communications between a public body and its attorney concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest.

19. Consider matters discussed in executive session in accordance with 25 O.S.§307(B)(4) to discuss confidential communications between a public body and its attorney concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest.

20. Adjournment

Respectfully submitted,



Lisa Lasyone, MMC, City Clerk

The City of Shawnee encourages participation from its citizens in public meetings. If participation is not possible due to a disability, notify the City Clerk, in writing, at least forty-eight hours prior to the scheduled meeting, and necessary accommodations will be made. (ADA 28 CFR 36)

DRAFT

BOARD OF CITY COMMISSIONERS PROCEEDINGS
MAY 18, 2026 AT 6:00 PM

The Board of City Commissioners of the City of Shawnee, County of Pottawatomie, State of Oklahoma, met in Regular Session in the Commission Chambers at City Hall, 16 West 9th Street, Shawnee, Oklahoma on Monday, May 18, 2026, at 6:00 PM, pursuant to notice duly posted as prescribed by law on Thursday, May 14, 2026, at 4:07 PM. Mayor Stephens presided and called the meeting to order. Upon roll call, the following members were in attendance.

Eric Stephens
Mayor

Absent
Commissioner Ward 1 - Vice Mayor

Greta Shuler
Commissioner Ward 2

Chris Odneal
Commissioner Ward 3

Ashley Fichtner
Commissioner Ward 4

Mark Sehorn
Commissioner Ward 5

Lauren Richter
Commissioner Ward 6

ABSENT: Daniel Matthews

CALL TO ORDER

DECLARATION OF A QUORUM

INVOCATION

FLAG SALUTE

1. Introduction of Shawnee 2026 student/teacher delegation for the Sister Cities exchange trip to Nikaho, Japan.

   Adults
   Connie Walker (Chairman)
   Craig Walker
   Sandra Bradley (Teacher)

   Students
   Paisley Cloutier
   Allen Gardner
   Georgia Hatch
   Brooks McMains
   Grace Nealy
   Lily States
   Russell Tampus
   Jordan Tkachenko

Nelvin Trimble
Otavio Volpe

The Shawnee 2026 student/teacher delegation for the Sister Cities exchange trip to Nikaho, Japan was introduced.

2. Citizens Participation (A three-minute limit per person)
(A twelve-minute limit per topic)

Citizens may provide comment relevant to City business. Per Oklahoma State Statute 25 O.S. § 311(B)(1), the City Commission may only consider, deliberate, or render decisions on those items of City business that were included in the agenda. For other citizen comments, the City Commission may refer the matter to the City Manager for administrative consideration, or to schedule the matter for Commission consideration at a later date.

Mr. Willis Snowden and Ms. Cyndi Berger spoke during Citizens Participation.

3. Consider approval of Consent Agenda:

a. Minutes from the April 20, 2026, regular meeting.

b. Acknowledge the following minutes and reports:

- Shawnee Beautification, Parks, and Recreation Committee Minutes from the January 15, 2026, regular meeting.

- Shawnee Senior Citizens Advisory Board Minutes from the February 10, 2026, regular meeting.

- License Payment Report for April 2026.

- Project Payment Report for April 2026.

c. Mayor Appointments:

- Shawnee Planning Commission

  John "Jack" Barrett 2nd Full Term Expires: June 1, 2029
  Reappointment

  Amanda Johnson 2nd Full Term Expires: June 1, 2029
  Reappointment

  Monty Porter 2nd Full Term Expires: June 1, 2029
  Reappointment

  Steve Reese 2nd Full Term Expires: June 1, 2029
  Reappointment

d. Budget amendments for Fiscal Year 2025 – 2026:

- Fund 001 — General Fund — To appropriate monies received for Community Development Block Grant for reimbursement for allocated administration fees and projects to transfer to various departments for expenditures in FY26.

- Fund 301 — Capital Improvement Fund — To make correction from Fund 303 to Fund 301.

- Fund 304 — American Rescue Plan Fund — To appropriate monies received from American Rescue Plan for a reimbursement for Hayes Street Waterline & Alice, Fay, Edwards and Pesotum Street Waterline to transfer to Capital Outlay - Buildings & Improvements for expenditures in FY26.

e. Renewal of the following agreements for Fiscal Year 2026-2027:

- Agreement with Project H.E.A.R.T., Inc. to provide meals to elderly persons.

- Agreement with South Central Industries, Inc. for Right-of-Way Maintenance Services.

f. Acknowledge the request of an Inter-Governmental Agreement with the City of Oklahoma City for Regional Household Hazardous Waste Collection and Management Service.

A motion was made by Commissioner Fichtner, seconded by Commissioner Richter, to approve Consent Agenda Item Nos. 3(a-f). Motion carried 6-0-0.

AYE: Fichtner, Richter, Shuler, Odneal, Stephens, Sehorn
NAY: None
ABSTAIN: None

4. Presentation of the Pet of the Month by Animal Control.

Animal Control Officer Jesse Gallaway introduced Buttons, an approximately 7-year-old dog.

5. Consider and take action with respect to a resolution of the City of Shawnee, Oklahoma (the "City") approving the incurrence of indebtedness by the Oklahoma Baptist University Authority (the "Authority") issuing its note or notes, or other forms of indebtedness, in one or more series, subseries or issuances (collectively, the "Note"); providing that the organizational document creating the authority is subject to the provisions of the Note indenture, authorizing the issuance of said Note; waiving competitive bidding with respect to the sale of said Note and approving the proceedings of the Authority pertaining to the sale of said Note; and containing other provisions relating thereto.

City Attorney Joe Vorndran provided a Staff report.

A motion was made by Commissioner Richter, seconded by Commissioner Sehorn, to approve a resolution of the City of Shawnee, Oklahoma (the "City") approving the incurrence of indebtedness by the Oklahoma Baptist University Authority (the "Authority") issuing its note or notes, or other forms of indebtedness, in one or more series, subseries or issuances (collectively, the "Note"); providing that the organizational document creating the authority is subject to the provisions of the Note indenture, authorizing the issuance of said Note; waiving competitive bidding with respect to the sale of said Note and approving the proceedings of the Authority pertaining to the sale of said Note; and containing other provisions relating thereto.

Resolution No. 6792 was introduced.

A RESOLUTION OF THE CITY OF SHAWNEE, OKLAHOMA (THE "CITY") APPROVING THE INCURRENCE OF INDEBTEDNESS BY THE OKLAHOMA BAPTIST UNIVERSITY AUTHORITY (THE "AUTHORITY") ISSUING ITS NOTE OR NOTES, OR OTHER FORMS OF INDEBTEDNESS, IN ONE OR MORE SERIES, SUBSERIES OR ISSUANCES (COLLECTIVELY, THE "NOTE"); PROVIDING THAT THE ORGANIZATIONAL DOCUMENT CREATING THE AUTHORITY IS SUBJECT TO THE PROVISIONS OF THE NOTE INDENTURE, AUTHORIZING THE ISSUANCE OF SAID NOTE; WAIVING COMPETITIVE BIDDING WITH RESPECT TO THE SALE OF SAID NOTE AND APPROVING THE PROCEEDINGS OF THE AUTHORITY PERTAINING TO THE SALE OF SAID NOTE; AND CONTAINING OTHER PROVISIONS RELATING THERETO.

Motion carried 6-0-0.

AYE: Richter, Sehorn, Shuler, Odneal, Stephens, Fichtner
NAY: None
ABSTAIN: None

6. Public hearing for the City of Shawnee Proposed Five-Year Capital Improvement Plan for Fiscal Years 2027-2031.
   (A three-minute limit per person)

Finance Director Kimberly Hoover provided a Staff report.

Mayor Stephens declared a public hearing in session for the City of Shawnee Proposed Five-Year Capital Improvement Plan for Fiscal Years 2027-2031. No

one spoke regarding the item. The public hearing was closed.

7. Public hearing for the City of Shawnee Proposed Budget for Fiscal Year 2026-2027.
   (A three-minute limit per person)

Finance Director Kimberly Hoover provided a Staff report.
Mayor Stephens declared a public hearing in session for the City of Shawnee Proposed Budget for Fiscal Year 2026-2027. No one spoke regarding the item. The public hearing was closed.

8. Consideration of renewal of a Contract for Economic Development Services Between the City of Shawnee, Pottawatomie County, and Shawnee Forward Inc.

City Attorney Joe Vorndran provided a Staff report. He stated there are three changes from the 2025 contract, to-wit: the addition of 2(g) and 2(h) and modifications to Section 3.
A motion was made by Commissioner Odneal, seconded by Commissioner Shuler, to approve the renewal of a Contract for Economic Development Services Between the City of Shawnee, Pottawatomie County, and Shawnee Forward Inc. Motion failed 3-2-1.

AYE: Odneal, Shuler, Sehorn
NAY: Stephens, Fichtner
ABSTAIN: Richter

9. Consideration to revoke the Cabin Site Lake Lot Lease (Lease No. 5176) for the tract situated at 16816 Magnino Road.

City Attorney Joe Vorndran provided a Staff report. The City entered into a lease agreement with the current lessee for the use of City-owned property, with annual lease payments due each year in accordance with the executed lease agreement. The lessee has failed to make the required annual lease payment. Pursuant to the terms and conditions of the lease agreement, the City retains the right to terminate and revoke the lease in the event of non-payment or continued default. Due to the continued non-compliance with the lease agreement, Staff recommends moving forward with formal revocation of the lease agreement.
A motion was made by Commissioner Shuler, seconded by Commissioner Odneal, to defer the item to a future meeting. Motion failed 2-4-0.

AYE: Shuler, Odneal
NAY: Stephens, Fichtner, Sehorn, Richter
ABSTAIN: None

A motion was made by Commissioner Fichtner, seconded by Commissioner Sehorn, to approve to revoke the Cabin Site Lake Lot Lease (Lease No. 5176) for the tract situated at 16816 Magnino Road. Motion carried 4-1-0.*

AYE: Fichtner, Sehorn, Richter, Stephens
NAY: Shuler
ABSTAIN: None
*Commissioner Odneal's vote was not recorded.

10. Consideration to revoke the Cabin Site Lake Lot Lease (Lease No. 009801) for the tract situated at 15001 Colson Lane.

City Attorney Joe Vorndran provided a Staff report. The City entered into a lease agreement with the current lessee for the use of City-owned property, with annual lease payments due each year in accordance with the executed lease agreement. The lessee has failed to make the required annual lease payment. Pursuant to the terms and conditions of the lease agreement, the City retains the right to terminate and revoke the lease in the event of non-payment or continued default. Due to the continued non-compliance with the lease agreement, Staff recommends moving forward with formal revocation of the lease agreement.

A motion was made by Commissioner Fichtner, seconded by Commissioner Sehorn, to approve to revoke the Cabin Site Lake Lot Lease (Lease No. 009801) for the tract situated at 15001 Colson Lane. Motion carried 4-2-0.

AYE: Fichtner, Sehorn, Richter, Stephens
NAY: Shuler, Odneal
ABSTAIN: None

11. Consideration to revoke the Cabin Site Lake Lot Lease (Lease No. 033926) for the tract situated at 32005 Hornbeck Road.

No action taken.

12. Acknowledge Monthly Sales Tax Report.

Finance Director Kimberly Smith reported sales tax collections are up Three Hundred Thirty-Eight Thousand Three Hundred Eight Dollars ($338,308.00) or

One Point One Nine Percent (1.19%), over the projected budget year-to-date. She stated that use tax collections are down Twenty-Two Thousand Five Hundred Sixty-Two Dollars ($22,562.00) or Zero Point Five Zero Percent (0.50%), below the projected budget year-to-date.

13. Administrative Report(s):

a. Updates on Collaboration between Downtown Entrepreneurs and the Department of Tourism/Visit Shawnee - Stacy Cramer Moore, Director of Tourism

Director of Tourism Stacy Cramer Moore and Attraction Development Manager Stephen Koranda provided updates on collaboration between Downtown Entrepreneurs and the Department of Tourism/Visit Shawnee. Topics discussed included:

- Inaugural Main Street Shop and Stroll Held on May 5, 2026
  - Participating Merchants and Restaurants
  - Full Stroll Passport
  - Tourism Impact and Economic Development
  - Success?
  - Do Main Street Shop and Stroll Again?

14. New Business (Any matter not known or which could not have been reasonably foreseen prior to the posting of the agenda.)

There was no new business.

15. Commissioners Comments

The Commission commented on the graduations taking place and the Shawnee Sister City delegates.

Commissioner Shuler commented on the Main Street event.

Commissioner Odneal invited everyone to Veterans Park on Memorial Day for the Gold Star Family reception at 10:00 a.m. He commented on the Salvation Army Thrift Store reopening on May 19, 2026, and Health Week May 23-30, 2026.

Mayor Stephens commented on the downtown events.

Commissioner Sehorn commented on sales tax.

Commissioner Richter commented on Oklahoma Baptist University's progress and development, sales tax, and the downtown events.

RECESS CITY COMMISSION MEETING BY THE POWER OF THE CHAIR TO CONVENE SHAWNEE AIRPORT AUTHORITY AND SHAWNEE MUNICIPAL AUTHORITY (6:41 P.M.)

RECONVENE CITY COMMISSION MEETING BY THE POWER OF THE CHAIR (7:04 P.M.)

16. Ratification of action taken by the Board of Trustees of the Shawnee Airport Authority on Agenda Item No. 4 authorizing the sale of certain Shawnee Airport Authority real property to the Troy and Dollie Smith Shawnee Family YMCA contingent upon Federal Aviation Administration (FAA) approval.

A motion was made by Commissioner Richter, seconded by Commissioner Odneal, to approve ratification of action taken by the Board of Trustees of the Shawnee Airport Authority on Agenda Item No. 4 authorizing the sale of certain Shawnee Airport Authority real property to the Troy and Dollie Smith Shawnee Family YMCA contingent upon Federal Aviation Administration (FAA) approval. Motion carried 6-0-0.

AYE: Richter, Odneal, Stephens, Fichtner, Sehorn, Shuler
NAY: None
ABSTAIN: None

17. Consider an executive session in accordance with 25 O.S. §307(B)(4) to discuss confidential communications between a public body and its attorney concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest.

A motion was made by Commissioner Fichtner, seconded by Commissioner Richter, to approve an executive session in accordance with 25 O.S. §307(B)(4) to discuss confidential communications between a public body and its attorney concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest. Motion carried 5-1-0.

AYE: Fichtner, Richter, Shuler, Odneal, Stephens
NAY: Sehorn
ABSTAIN: None

COMMISSION ENTERED INTO EXECUTIVE SESSION AT 7:07 P.M. WITH ALL MEMBERS PRESENT.

COMMISSION EXITED EXECUTIVE SESSION AT 9:21 P.M. WILL ALL MEMBERS PRESENT.

18. Consider matters discussed in executive session in accordance with 25 O.S.§307(B)(4) to discuss confidential communications between a public body and its attorney concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest.

    No action taken.

19. Adjournment

There being no further business to be considered, the meeting was adjourned by power of the Chair. (9:22 p.m.)

_____
ERIC STEPHENS, MAYOR

ATTEST:

_____
LISA LASYONE, MMC
CITY CLERK

DRAFT

BOARD OF CITY COMMISSIONERS PROCEEDINGS

JUNE 9, 2026 AT 10:00 AM

The Board of City Commissioners of the City of Shawnee, County of Pottawatomie, State of Oklahoma, met in Regular Session in the Commission Chambers at City Hall, 16 West 9th Street, Shawnee, Oklahoma on Tuesday, June 9, 2026, at 10:00 AM, pursuant to notice duly posted as prescribed by law on Friday, June 5, 2026, at 9:33 AM. Mayor Stephens presided and called the meeting to order. Upon roll call, the following members were in attendance.

Eric Stephens
Mayor

Absent Commissioner Ward 1 - Vice Mayor	Greta Shuler Commissioner Ward 2
Absent Commissioner Ward 3	Absent Commissioner Ward 4
Mark Sehorn Commissioner Ward 5	Lauren Richter Commissioner Ward 6

ABSENT: Daniel Matthews, Chris Odneal, Ashley Fichtner

CALL TO ORDER

DECLARATION OF A QUORUM

1. Ratification of action taken by the Board of Trustees of the Shawnee Airport Authority on Agenda Item No. 1, for the approval of an amended contract regarding the sale of certain Shawnee Airport Authority real property to The Young Mens Christian Association of Shawnee, Inc. (YMCA).

City Attorney Joe Vorndran provided a Staff report.

A motion was made by Commissioner Richter, seconded by Commissioner Sehorn, to approve ratification of action taken by the Board of Trustees of the Shawnee Airport Authority on Agenda Item No. 1, for the approval of an amended contract regarding the sale of certain Shawnee Airport Authority real property to The Young Mens Christian Association of Shawnee, Inc. (YMCA). Motion carried 4-0-0.

AYE: Richter, Sehorn, Shuler, Stephens
NAY: None
ABSTAIN: None

2. Adjournment

There being no further business to be considered, the meeting was adjourned

by power of the Chair. (10:06 a.m.)

_____
ERIC STEPHENS, MAYOR

ATTEST:

_____
LISA LASYONE, MMC
CITY CLERK

DRAFT

BOARD OF CITY COMMISSIONERS PROCEEDINGS
JUNE 10, 2026 AT 2:30 PM

The Board of City Commissioners of the City of Shawnee, County of Pottawatomie, State of Oklahoma, met in Special Call Session in the Commission Chambers at City Hall, 16 West 9th Street, Shawnee, Oklahoma on Wednesday, June 10, 2026, at 2:30 PM, pursuant to notice duly posted as prescribed by law on Monday, June 10, 2026 at 1:35 PM. Mayor Stephens presided and called the meeting to order. Upon roll call, the following members were in attendance.

Eric Stephens
Mayor

Absent Commissioner Ward 1 - Vice Mayor	Absent Commissioner Ward 2
Absent Commissioner Ward 3	Ashley Fichtner Commissioner Ward 4
Mark Sehorn Commissioner Ward 5	Lauren Richter Commissioner Ward 6

ABSENT: Daniel Matthews, Greta Madson, Chris Odneal

CALL TO ORDER

DECLARATION OF A QUORUM

1. Consider an executive session in accordance with 25 O.S. §307(B)(4) to discuss confidential communications between a public body and its attorney concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest.

A motion was made by Commissioner Fichtner, seconded by Commissioner Richter, to approve an executive session in accordance with 25 O.S. §307(B)(4) to discuss confidential communications between a public body and its attorney concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest. Motion failed 3-1-0.

AYE: Fichtner, Richter, Stephens
NAY: Sehorn
ABSTAIN: None

2. Consider matters discussed in executive session in accordance with 25

O.S.§307(B)(4) to discuss confidential communications between a public body and its attorney concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest.

No action taken.

3. Adjournment

There being no further business to be considered, the meeting was adjourned by power of the Chair. (2:36 p.m.)

_____
ERIC STEPHENS, MAYOR

ATTEST:

_____
LISA LASYONE, MMC
CITY CLERK

PLANNING COMMISSION MINUTES
DATE: March 4, 2026
MINUTES

The Planning Commission of the City of Shawnee, County of Pottawatomie, State of Oklahoma, met in person for a regular meeting on March 4, at 1:30 p.m., according to notice duly posted as prescribed by law.

Commissioner Porter, due to lack of Chair and Vice-Chair, called the meeting to order at **1:31 p.m.** City Planner Diana Hood called Roll and stated a quorum was present.

The following Commissioners were present:
Present: Alexander, Porter, Reese, Hayes, Burrell
Absent: Barrett, Johnson
Vacant:

Item 1. Consideration of approval of the minutes from the regular meeting on February 4, 2026.

Commissioner Porter asked for questions or corrections to the minutes. Commissioner Alexander motions to approve the minutes as presented, which Commissioner Reese seconds.
Motion **passed 5-0-0**.
Aye: Alexander, Porter, Reese, Hayes, Burrell
Nay: None
Abstain: None

Item 2. Public Hearing and Consideration of a request to rezone the property addressed as 4411 N Aydelotte Street from R-1 (Low Density Residential) to C-1 (Local Commercial).
Case No. RZ01-26 | Applicant: Dao and Cynthia Nguyen c/o Landes Engineering

City Planner Diana Hood presents the staff report and asks if there are any questions for staff. Commissioner Alexander asks where the process is regarding the City purchasing the subject property. Ms. Hood clarifies that the City has purchased the property, but some aspects of paperwork are still pending or have not been updated in the computer systems yet.

Commissioner Reese asks what the net change in parking spaces will be, and Ms. Hood responds that she was not provided those calculations. Commissioner Reese asks if there has been any effort to collaborate with the other nearby shopping centers as an alternative to this proposed plan of action. Ms. Hood says that she has no knowledge of any such attempted negotiations, and that the businesses in Lifestyle Plaza were already sharing parking, and this was the alternative that Staff negotiated with the owners of Lifestyle Plaza to compensate for the loss of parking spaces when the City will widen 45th Street.

Commissioner Reese asks why such an agreement was already made and committed to before the rezoning has been approved. Community Development Director Mrs. Petya Stefanoff interjects that the City still needs to follow the proper rezoning process. Commissioner Reese clarifies that he was asking why other alternatives were not pursued before coming to the solution of encroaching into the adjacent neighborhood for parking space, instead of integrating it into other nearby commercial spaces.

Seeing no more questions for staff, Commissioner Porter opens the public hearing and asks if there is anyone in attendance that wishes to speak on the item.

Mrs. Sharon Floyd approaches the podium and voices her concern regarding the covenants of the subdivision that the subject property is located in, which prohibits any construction that is not a residential structure. She states that Covenants run with the land parcel, and she doesn't understand why the property is not going to be held to these covenants. She worries over this encroachment setting a precedent for future encroachment into the residential subdivision, which would threaten the integrity of the residential neighborhood.

Ms. Hood notes that the way it was explained to staff by the City Attorney's Office was that the property will be merged with Lifestyle Plaza after the rezoning, which will by nature make it no longer a part of the recorded area of the residential subdivision. Because the property will no longer be part of that recorded subdivision, the related covenants will no longer apply.

Next, Steve Landes approaches on behalf of Landes Engineering, who clarifies that the City will take the majority of the subject property as Public Right-of-Way when the widening of 45th Street happens, so a home would not be able to fit on that property due to the setbacks required. Furthermore, the additional parking would be screened by a privacy fence to mitigate impact on the neighborhood.

Commissioner Reese asks Mr. Landes what the net increase of parking spaces will be, to which he responds it will be a net increase of zero. The plan is to install exactly as many parking spaces as are being removed, and no more.

After, Mrs. Cindy Karlovich approaches and voices concern over the proposed fence, and its ability to withstand any traffic accidents that may occur.

Following, Mrs. Karen Heflin approaches and asks if there would be anything preventing a similar situation in the future, where a lot in the subdivision is merged with an adjacent commercial lot and therefore exempted from the neighborhood covenants. Ms. Hood responds if the business owned both lots it is their right to combine the lots if they wish, but a non-residential use would still require a rezoning. Mrs. Heflin notes that she has concerns regarding the encroachment into the neighborhood and how it will change the character of the neighborhood.

Commissioner Porter notes for the public that the Planning Commission is a recommending body, and that the item will be heard by the City Commission on March 16th. Community Development Director Petya Stefanoff notes that such information is also noted in the agenda packet that the Planning Commission is a recommending body.

Commissioner Porter asks if there are any others in attendance who wish to speak on the item. Seeing none, Commissioner Porter closes the public hearing and calls for the Commission to discuss.

Commissioner Reese notes that the request to rezone has been filed after an agreement has been made between the City and the Private Ownership of Lifestyle Plaza to supplement parking spaces while the cost is being most acutely felt by the nearby residential neighborhood.

Commissioner Burrell notes that even if the parking lot here is not allowed or not constructed, that 45th Street will be widened regardless.

Commissioner Reese moves to **DEFER Case No. RZ01-26** for additional discussion and information, which Commissioner Alexander seconds.
Motion **passes 5-0-0**
Aye: Alexander, Porter, Reese, Hayes, Burrell
Nay: None
Abstain: None

After the motion, Commissioner Porter asks the Commission what sort of information they would like to request. Commissioner Reese notes that it would be helpful to hear from the City Engineer to explain the reasoning behind the placement of the parking lot and the driveway entrance, and what other factors and alternatives were considered.

Item 3. Public Hearing and Consideration of a request to rezone the property addressed as 541 W Poplar Street from R-1 (Low Density Residential) to MU (Mixed Use).
Case No: RZ02-26 | Applicant: Joseph Marshall

City Planner Diana Hood presents the staff report and asks if there are any questions for staff. Commissioner Reese asks if the requested zoning would allow the accessory building currently located on the lot to be converted into a

commercial use in the future. Ms. Hood responds that the allowed uses in the Mixed Use zoning district would not outright prohibit any kind of commercial use in the structure, but it would still be expected to comply with the zoning code's regulations.

Commissioner Alexander notes that the main building currently has two floors, with the bottom floor being a commercial space and the top floor being a residence, so the rezoning is bringing the property into compliance with current zoning regulations.

Commissioner Reese asks about the background of the property, and Ms. Hood explains that the property has two different addresses because it used to be two separate lots, however they were combined into a singular lot in 2022 and the extra address was not removed.

Commissioner Porter, seeing that there are no more questions for staff, opens the public hearing and asks if there is anyone in attendance that would like to speak on the item.

Joseph Marshall, the applicant, approaches and clarifies that both structures on the lot have two floors that are both being used as mixed use buildings. He explains that he wants to renovate the buildings, however he is restricted in what he can do because of the legally nonconforming use. By bringing the zoning into compliance with the use, he hopes to be able to proceed with renovations.

Commissioner Porter, seeing no more wishing to speak on the item, closes the public hearing and calls for discussion and/or a motion.

Commissioner Reese moves to recommend **APPROVAL** of **Case No. RZ02-26**, which Commissioner Burrell seconds.
Motion **passes 5-0-0**
Aye: Alexander, Porter, Reese, Hayes, Burrell
Nay: None
Abstain: None

Item 4. Community Development Department Update

Community Development Director Petya Stefanoff reports that the walk audit schedule has been included in their agenda packets, and that the data gathered will be used to improve the community, and encourages both the Commissioners and the public to attend them. She notes that the exact date of the walk audits are posted on the City's website approximately two months ahead.

Commissioner Porter asks if the route from the Sonic restaurant on 45th Street and Harrison Street north to the Homeland grocery store has been considered for a future walk audit location.

Mrs. Stefanoff clarifies that the main priority for now is routes around schools, after which the location will move on to parks due to both having high amounts of children pedestrians.

Commissioner Porter notes that a large portion of the shopping areas are located in the north part of town, which makes it more difficult for those without transportation to access those areas, most notably affecting the low income population. Mrs. Stefanoff replies that the routes for next year are still being drafted and that section of road could be put up for consideration.

Commissioner Reese asks how the audits are normally run, and Mrs. Stefanoff details how the walk audits start with a small survey, and has frequent stops to collect more observations and data from everyone participating.

Item 5. Planning Commissioners' Comments

Commissioner Reese notes that he has been moved by the passing of noted community member Carl Packwood, and

that he will be missed.

Commissioner Alexander notes that he recently participated in a walk audit, and he found it enlightening and worthwhile, and encourages those who are able to participate to do so.

Commissioner Porter notes that the High School has made a lot of improvements recently, and that it has been a worthwhile and good use of the insurance money from the tornado in 2023.

Item 6. Adjournment

The meeting adjourned at **2:26 p.m.**

John F. Bennett — 3 June 2026

Chair/Vice-Chair — Date

Community Development Director — 06-3-26

Date

Entity Payment Report

05/01/2026 - 05/31/2026

Payment Date	Name	Payment Type	Receipt #	Payment Amount
5/29/2026	T & T INDUSTRIAL, INC	IBX CC	5252	100.00
5/29/2026	CASEY'S	Check	5251	450.00
5/29/2026	DERRICK CARPENTER	Check	5250	824.00
5/29/2026	SCOT & NANAY SHADID	Check	5249	824.00
5/28/2026	DARR ENTERPRISES LLC	Check	5248	1,899.00
5/28/2026	RED PLAINS PLUMBING	Check	5247	75.00
5/27/2026	ROBERT LINDLEY AND JANET LINDLEY	IBX CC	5246	824.00
5/27/2026	ROBERT LINDLEY AND JANET LINDLEY	IBX CC	5245	824.00
5/27/2026	$ - YARDY ELECTRIC	Check	5244	75.00
5/27/2026	MOONLIGHT ELECTRICAL CONTRACTOR	IBX CC	5243	100.00
5/26/2026	THE LINKS SHAWNEE	IBX CC	5242	50.00
5/26/2026	GOFORTH PLUMBING & MECHANICAL, LLC	IBX CC	5241	75.00
5/26/2026	GOFORTH PLUMBING & MECHANICAL, LLC	IBX CC	5240	75.00

5/26/2026	need 2027 CIB License - H & H PLUMBING AND UTILITIES	Check	5239	75.00
5/26/2026	CONNIE ENGLER	Check	5238	15.00
5/26/2026	need septic receipt - BRANDY & JASON HELM	Check	5237	824.00
5/26/2026	THE GARAGE - SHAWNEE, LLC	Check	5236	15.00
5/26/2026	AARON SALES & LEASE #C0661	Check	5235	15.00
5/26/2026	INTEGRATED ELECTRICAL LLC	IBX CC	5234	75.00
5/26/2026	$ - ARES HOLDINGS, LLC CMS/NEXTECH	IBX CC	5233	75.00
5/22/2026	LYNN GOODSON	Check	5232	15.00
5/22/2026	TACOS EL PATRON LLC	Check	5231	905.00
5/22/2026	need septic receipt - SCOTT & SONJA MALASKE	Check	5230	824.00
5/21/2026	TWO TREES BOUTIQUE LLC	Check	5229	50.00
5/21/2026	CAROLYN DIXSON	Check	5227	15.00
5/20/2026	ARNOLD KUHLMAN	Check	5226	25.00
5/20/2026	KRISTI L PETERSON & ALVIN R PETERSON	IBX CC	5225	824.00
5/20/2026	MJ CANNON LLC	Check	5224	824.00

5/19/2026	HARDINS FAMILY PLUMBING LLC	IBX CC	5223	75.00
5/19/2026	AIR TECH MECHANICAL LLP	IBX CC	5222	100.00
5/18/2026	GREGORY RHODES	Check	5221	824.00
5/18/2026	DASIAH THOMPSON	Cash	5220	50.00
5/18/2026	ORION ENERGY SYSTEMS, INC	IBX CC	5219	75.00
5/18/2026	$ - SPEAK 8 ERY	Check	5218	905.00
5/18/2026	LAKESIDE WEDDING VENUE	Check	5217	824.00
5/18/2026	JOHN GRIFFITH	IBX CC	5216	1,632.00
5/15/2026	BIRD DOG PLUMBING	IBX CC	5215	100.00
5/14/2026	STREETS, LLC	Check	5214	75.00
5/14/2026	STREETS, LLC	Check	5213	75.00
5/14/2026	NEED INSURANCE FREEDOM ALARMS	Check	5212	100.00
5/14/2026	OLSON 2A PLUMBING LLC	Check	5211	100.00
5/13/2026	$ - GARY'S ELECTRIC SERVICE	IBX CC	5210	100.00
5/13/2026	GARY'S ELECTRIC SERVICE	IBX CC	5209	75.00
5/13/2026	need insurance - DANE ELECTRIC	Check	5208	100.00
5/13/2026	PLUMBING CREATIONS	IBX CC	5207	75.00
5/12/2026	JAMES W ISBELL	Cash	5206	9.00

5/12/2026	SHAWNEE PITTSTOP	IBX CC	5205	15.00
5/12/2026	$ - EDWARD MOORE	Check	5204	824.00
5/12/2026	MONICA & JOSHUA FREED	Check	5202	824.00
5/11/2026	$ - need septic receipt - RONALD & PAULETTE COOK	Check	5201	824.00
5/11/2026	DONALD LOVELACE & SHAWN SMOTHERS	IBX CC	5200	824.00
5/8/2026	need septic receipt - ERIN HOLLOMAN	Check	5199	824.00
5/8/2026	RENT ONE	IBX CC	5198	50.00
5/7/2026	AMERICA'S CAR-MART #26	Check	5197	25.00
5/7/2026	Deep Roots Plumbing	IBX CC	5196	100.00
5/7/2026	SIGN INNOVATIONS OF OKC LLC	IBX CC	5195	75.00
5/7/2026	MARK & BRANDY JENNINGS	Check	5194	824.00
5/7/2026	MARK & BRANDY JENNINGS	Check	5193	824.00
5/6/2026	need septic receipt - KASEY MILLER	IBX CC	5192	824.00
5/4/2026	LOVE'S PLUMBING	IBX CC	5191	100.00
				23,022.00

Total Records: 60

Monthly May 2026- City Clerk

05/01/2026 - 05/31/2026

Permit #	Permit Date	Permit Type	Parcel Address	Applicant Name	Description	Project Cost	Square Feet	Total Fees
20260580	5/29/2026	B - Residential New	210 OUTLANDER WAY	GILCRAFT CONSTRUCTION INC	NEW CONSTRUCTION	250,000	2,654	$1,435.68
20260579	5/28/2026	P - Plumbing	1710 N PARK	AIR COMFOR SOLUTIONS	MISC PLUMBING	0	0	$54.50
20260578	5/28/2026	ZBOA - Conditional	34102 LAKE RD	Jeremiah Johnson	CUP	0	0	$350.00
20260577	5/28/2026	O - Sign	330 N BROADWAY	J & B GRAPHICS	NEW INSTALLATION	2,000	55	$100.00
20260576	5/28/2026	F - Burn	32009 HORNBECK RD	TERESA ROE	BURN PERMIT	0	0	$29.50
20260575	5/28/2026	O - Sign	313 E MAIN	YEARWOOD DESIGN WORKS	SIGN	700	13	$50.00
20260574	5/28/2026	M - Mechanical	1802 N OKLAHOMA AVE	LOVES HVAC	CHANGE OUT	0	0	$54.50
20260573	5/28/2026	P - Plumbing	1401 E INDEPENDENCE	T & T INDUSTRIAL	MISCELLANEOUS	0	0	$54.50
20260572	5/28/2026	M - Mechanical	2209 GRAY DOVE RIDGE	WATKINS HEATING & AIR CONDITIONING	CHANGE OUT	0	0	$64.50

20260571	5/28/2026	B - Residential New	207 OUTLANDER WAY	GILCRAFT CONSTRUCTION INC	NEW CONSTRUCTION	250	2,760	$1,571.00
20260570	5/28/2026	B - Residential New	218 OUTLANDER WAY	GILCRAFT CONSTRUCTION INC	NEW CONSTRUCTION	250,000	2,591	$1,485.09
20260569	5/27/2026	B - Residential New	3909 NORTHRIDGE RD	CONNER SMITH	NEW CONSTRUCTION	176,243	1,804	$1,417.85
20260568	5/27/2026	B - Residential New	3905 NORTHRIDGE RD	CONNER SMITH	NEW CONSTRUCTION	164,243	1,510	$1,345.38
20260567	5/27/2026	B - Residential New	3903 NORTHRIDGE RD	CONNER SMITH	NEW CONSTRUCTION	152,993	1,209	$1,261.41
20260566	5/27/2026	B - Residential New	3901 MAPLE GROVE AVE	CONNER SMITH	NEW CONSTRUCTION	178,493	1,804	$1,417.85
20260565	5/27/2026	B - Residential New	3900 NORTHRIDGE RD	CONNER SMITH	NEW CONSTRUCTION	178,493	1,804	$1,417.85
20260564	5/27/2026	B - Residential New	1107 MAGNOLIA DR	CONNER SMITH	NEW CONSTRUCTION	178,493	1,804	$1,417.85
20260563	5/27/2026	F - Burn	7301 N LEO RD	ELBERT ROWTON	BURN PERMIT	0	0	$29.50
20260562	5/27/2026	B - Residential New	1105 MAGNOLIA DR	CONNER SMITH	NEW CONSTRUCTION	178,493	1,804	$1,437.85
20260561	5/27/2026	B - Residential New	1104 CYPRESS CT	CONNER SMITH	NEW CONSTRUCTION	178,493	1,804	$1,417.85
20260560	5/27/2026	B - Residential New	1103 MAGNOLIA DR	CONNER SMITH	NEW CONSTRUCTION	155,243	1,209	$1,261.41

20260559	5/27/2026	B - Residential New	1103 CYPRESS CT	CONNER SMITH	NEW CONSTRUCTION	131,753	1,804	$1,417.85
20260558	5/27/2026	B - Residential New	1101 CYPRESS CT	CONNER SMITH	NEW CONSTRUCTION	142,553	2,203	$1,522.64
20260557	5/27/2026	B - Residential New	1100 CYPRESS CT	CONNER SMITH	NEW CONSTRUCTION	166,493	1,510	$1,345.38
20260556	5/27/2026	P - Plumbing	2711 LEGACY PL	AIRCO SERVICE	CHANGE OUT	0	0	$54.50
20260555	5/26/2026	F - Burn	33700 POST OFFICE NECK	KEITH CARPENTER	BURN PERMIT	0	0	$29.50
20260553	5/26/2026	B - Residential Remodel	806 N MARKET AVE	CNC LEGACY	SINGLE FAMILY	75,000	1,744	$300.98
20260552	5/26/2026	F - Burn	1049 E 39TH	LAWRENCE EPPLE	BURN	0	0	$29.50
20260551	5/26/2026	O - Sign	421 N HARRISON	SIGNWORKS	SIGN	2,000	54	$50.00
20260550	5/22/2026	F - Burn	2 DEL RANCHO LN	ANTHONY HEFFLEY	BURN PERMIT	0	0	$29.50
20260549	5/22/2026	B - Residential Remodel	235 E PULASKI	DOT ROOFING	RE-ROOF	16,000	4,173	$54.50
20260548	5/21/2026	E - Electrical	11 W 45TH ST SUITE 300	OMEGA POWER COMPANY	NEW SERVICE	0	0	$54.50
20260547	5/21/2026	F - Operational Permit	1400 E MAIN	THE KNIGHTS AUTO CLUB	CAR SHOW/JUNE 27TH	0	0	$50.00
20260546	5/21/2026	O - Demolition and Moving	1927 E WALNUT	DUST BOWL DISPOSAL CO	DEMOLITION	0	0	$50.00
20260545	5/21/2026	B - Roof Redeck	808 S BROADWAY	PRIORITY ROOFING	ROOF	9,600	0	$54.50
20260544	5/21/2026	P - Plumbing	721 W DEWEY	DALE'S PLUMBING	REPLACE EXISTING	0	0	$54.50

20260543	5/21/2026	P - Plumbing	1961 TIMBER DALE DR	L & W PLUMBING SERVICES	CHANGE OUT	0	0	$54.50
20260541	5/20/2026	E - Electrical	8 CEDAR CREEK LN	ABOVE ALL ELECTRICAL	ELECTRICAL MISC	0	0	$54.50
20260540	5/20/2026	E - Electrical	2731 WOODLAWN CT	ABOVE ALL ELECTRICAL	ELECTRICAL MISC	0	0	$54.50
20260539	5/19/2026	M - Mechanical	1401 E INDEPENDENCE	T & T INDUSTRIAL INC	REMODEL - SEQUOYAH SCHOOL	0	0	$54.50
20260538	5/19/2026	E - Electrical	1401 E INDEPENDENCE	SELECT SERVICE ELECTRIC		0	0	$54.50
20260537	5/19/2026	F - Burn	6100 N KICKAPOO	DACE DOCKERY	BURN PERMIT	0	0	$29.50
20260536	5/20/2026	F - Burn	N KICKAPOO & GARRETT LAKE RD	DACE DOCKREY	BURN PERMIT	0	0	$29.50
20260535	5/19/2026	B - Residential New	225 OUTLANDER WAY	LILLEY SIGNATURE HOMES	NEW CONSTRUCTION	350,000	2,766	$1,572.28
20260534	5/18/2026	P - Plumbing	1228 N PENNSYLVANIA	DEEP ROOTS PLUMBING	REMODEL	0	0	$54.50
20260533	5/18/2026	B - Swimming Pool	1514 PECAN CROSSING DR	G & R POOLS	NEW INSTALL	87,000	480	$64.50
20260532	5/18/2026	E - Electrical	500 W UNIVERSITY	MARSH ELECTRIC LLC	REPLACE	0	0	$54.50
20260529	5/18/2026	B - Residential New	2078 E Bradley St	GREG BROWN HOMES	NEW CONSTRUCTION	215,000	2,443	$1,103.64
20260528	5/18/2026	B - Residential New	2080 E Bradley St	GREG BROWN HOMES	NEW CONSTRUCTION	215,000	2,443	$1,128.64

20260527	5/18/2026	B - Residential - New	2082 E Bradley St	GREG BROWN HOMES	NEW CONSTRUCTION	215,000	2,443	$1,103.64
20260526	5/18/2026	B - Residential - New	2084 E Bradley St	GREG BROWN HOMES	NEW CONSTRUCTION	215,000	2,443	$1,128.64
20260525	5/18/2026	B - Residential - New	6213 RIVERGATE DR	LILLEY SIGNATURE HOMES	NEW CONSTRUCTION	390,000	3,005	$1,643.06
20260524	5/15/2026	B - Commercial - New	42002 WESTECH RD	CARBON ENVIRONMENTAL	NEW CONSTRUCTION	33,040	1,288	$326.50
20260523	5/15/2026	B - Residential - Remodel	1212 E CHANDLER	JEANNE AUSTIN	REMODEL	20,000	785	$29.50
20260522	5/14/2026	E - Electrical	1227 E 11TH	ROBERT JONES ELECTRIC	PERMIT TAKE OVER	0	0	$54.50
20260521	5/14/2026	B - Accessory Structure	1128 W DEWEY ST	GOBER POST FRAME BUILDING	NEW CONSTRUCTION	31,000	1,200	$259.50
20260520	5/14/2026	P - Plumbing	4409 N KICKAPOO SUITE 125	OLSON 2A PLUMBING	REMODEL	0	0	$54.50
20260519	5/13/2026	M - Mechanical	2220 N AYDELOTTE	GARY'S ELECTRIC SERVICES LLC	NEW INSTALLATION	0	0	$54.50
20260518	5/13/2026	E - Electrical	2220 N AYDELOTTE	GARY'S ELECTRIC SERVICES LLC	MISCELLANEOUS	0	0	$104.50
20260517	5/13/2026	O - Demolition and Moving	525 N KICKAPOO	MEIER AND SON	DEMOLITION	0	0	
20260516	5/13/2026	O - Demolition and Moving	1324 E MARGARET ST	MEIR AND SON DEMO	DEMOLITION	0	0	

20260515	5/13/2026	P - Plumbing	411 N POTTENGER AVE	PATRIOT CONSTRUCTION	REPAIR	0	0	$54.50
20260514	5/13/2026	E - Electrical	507 E MAIN	DANE ELECTRIC	MISCELLANEOUSE	0	0	$54.50
20260513	5/13/2026	M - Mechanical	4301 N UNION	SUNBELT HEATING & AIR	CHANGE OUT	0	0	$104.50
20260512	5/12/2026	P - Plumbing	8 CEDAR CREEK LN	COLE PLUMBING	NEW INSTALLATION	0	0	$54.50
20260511	5/12/2026	B - Roof	416 N ELM	IQ ROOFING	ROOFING	15,000	640	$54.50
20260510	5/12/2026	B - Commercial - Add On	8702 N HARRISON	TTC CONSTRUCTION	ADD ON	105,000	3,125	$785.75
20260509	5/12/2026	O - Sign	4510 MARKETPLACE BLVD	GENERAL LIGHTING & SIGN SERVICES, INC	NEW INSTALLATION - I	15,000	53	$50.00
20260508	5/12/2026	O - Sign	4510 MARKETPLACE BLVD	GENERAL LIGHTING & SIGN SERVICES, INC	NEW INSTALLATION - H	1,000	30	$50.00
20260507	5/12/2026	O - Sign	4510 MARKETPLACE BLVD	GENERAL LIGHTING & SIGN SERVICES, INC	NEW INSTALLATION - G	1,000	30	$50.00
20260506	5/12/2026	O - Sign	4510 MARKETPLACE BLVD	GENERAL LIGHTING & SIGN SERVICES, INC	NEW INSTALLATION - F	3,000	72	$50.00

20260505	5/12/2026	O - Sign	4510 MARKETPLACE BLVD	GENERAL LIGHTING & SIGN SERVICES, INC	NEW INSTALLATION - E	2,000	34	$50.00
20260504	5/12/2026	O - Sign	4510 MARKETPLACE BLVD	GENERAL LIGHTING & SIGN SERVICES, INC	NEW INSTALLATION - B	2,000	35	$50.00
20260503	5/12/2026	O - Sign	4510 MARKETPLACE BLVD	GENERAL LIGHTING & SIGN SERVICES, INC	NEW INSTALLATION - A	15,000	438	$50.00
20260502	5/12/2026	B - Storm Shelter	1312 1/2 E ALICE	FLATSAFE SHELTERS	NEW INSTALLATION	0	0	$29.50
20260501	5/12/2026	B - Storm Shelter	2121 CROOKED OAK DR	FLATSAFE SHELTERS	NEW INSTALLATION	0	0	$29.50
20260500	5/12/2026	B - Roof Redeck	704 S TENNESSEE AVE	EXTREME ROOFING SOLUTIONS	REPLACE EXISTING	13,500	0	$54.50
20260499	5/11/2026	O - Curb Cut, Driveway and Sidewalk	801 N PENNSYLVANIA	ANTHONY BRADSHAW CONSTRUCTION	REPLACE EXISTING	0	0	$29.50
20260498	5/11/2026	O - Curb Cut, Driveway and Sidewalk	2333 N HARRISON	OM CONSTRUCTION LLC	REPLACE EXISTING	0	0	$50.00
20260497	5/11/2026	F - Burn	SE/C OF KICKAPOO SPUR AND LEO ST	CITY PROJECT - LOGAN WALLING	BURN PERMIT	0	0	

20260495	5/8/2026	B - Accessory Structure	41600 WOLVERINE RD	FERGUSON SERVICES & CONSTRUCTION	NEW CONSTRUCTION	10,000	280	$74.50
20260494	5/7/2026	O - Sign	3923 N HARRISON ST	SIGN INNOVATIONS OF OKC LLC	SIGN	850	5	$54.50
20260493	5/7/2026	F - Fire Alarm / Smoke Control System	14013 TRANSPORTATION PARKWAY	FREEDOM ALARM LLC	FIRE ALARM	85,000	60,004	$1,304.58
20260492	5/6/2026	P - Plumbing	715 N HOBSON	WEST SHORE HOME, LLC	CHANGE OUT	0	0	$54.50
20260491	5/6/2026	B - Residential Remodel	830 S UNION	GABRION FAZIER	REMODEL	8,802	780	$137.10
20260490	5/6/2026	F - Burn	33103 CLEARPOND RD	HAROLD STRICKLAND	FIRE	0	0	$29.50
20260489	5/5/2026	P - Plumbing	328 N CLEVELAND	STANLEY PLUMBING	REPLACE	0	0	$54.50
20260488	5/5/2026	O - Curb Cut, Driveway and	517 N MARKET	DAVIDSON CONCRETE	REPLACE EXISTING	0	0	$29.50
20260487	5/5/2026	F - Fire Suppression	196 SHAWNEE MALL DR	CENTRAL FIRE	MODIFICATION	24,000	4,350	$191.50
20260486	5/5/2026	B - Commercial - New	700 E 45TH ST	CENTRAL DISPOSAl	NEW INSTALLATION	0	1,536	$1,063.50
20260485	5/5/2026	B - Storm Shelter	1811 N BRYAN	FIRESTORM SEPTICS & SHELTERS	NEW INSTALLATION	0	0	$29.50
20260484	5/5/2026	B - Commercial -	507 E MAIN	DARIN WOODEN	REPLACE	1,500	0	$29.50

20260483	5/5/2026	F - Fire Suppression	196 SHAWNEE MALL DR	CENTRAL FIRE SYSTEM	DUNKIN DONUTS MODIFICATIO N	5,000	950	$123.50
20260482	5/5/2026	B - Storm Shelter	1007 BURNING WOOD DR	STORM SAFE SHELTERS	NEW INSTALL	2,550	21	$29.50
20260481	5/5/2026	B - Roof Redeck	1309 CHARLES DR	ACTS 29 ROOFING	REMODEL	16,000	3,088	$54.50
20260480	5/5/2026	E - Electrical	1102 W MACARTHUR	OKLAHOMA ELECTRICA SUPPLY CO	REMODEL	0	0	$104.50
20260479	5/5/2026	O - Curb Cut, Driveway and Sidewalk	412 N DRAPER AVE	B & H CONSTUCTIO N	REPAIR	0	0	
20260478	5/5/2026	O - Curb Cut, Driveway and Sidewalk	3310 N MARKET	DEE BURTON CONCRETE	SIDEWALK	0	0	
20260477	5/4/2026	B - Commercial - Remodel	749 E INDEPENDENC E SUITE 747	SHAWN LEWIS	REMODEL	225,000	5,500	$2,779.50
20260476	5/4/2026	B - Storm Shelter	1407 LEXI DR	STORM SAFE	NEW INSTALL	3,050	0	$29.50
20260475	5/4/2026	P - Plumbing	210 N ROOSEVELT AVE	LOVE'S PLUMBING	REPLACEMENT	0	0	$379.50
20260474	5/4/2026	B - Residential	613 S PARK	LEE SHIPP	REMODEL	0	400	$72.50
20260473	5/4/2026	B - Storm Shelter	7 TIMBER CREEK CI	FIRESTORM	NEW INSTALL	0	0	$29.50
20260472	5/4/2026	B - Storm Shelter	3000 KENSINGTON PL	FIRESTORM	NEW INSTALL	0	0	$29.50
20260471	5/4/2026	B - Storm Shelter	1423 W WHEELER ST	FIRESTORM	NEW INSTALL	0	0	$29.50
20260470	5/4/2026	B - Storm Shelter	506 E WALLACE ST	FIRESTORM	NEW INSTALL	0	0	$29.50

20260469	5/1/2026	B - Swimming Pool	1413 MEDINAH DR	G & R POOLS	NEW INSTALL	70,000	0	$64.50
20260468	5/1/2026	F - Burn	5110 N HARRISON AVE	DEREK HENLEY	BURN	0	0	$29.50
20260467	5/1/2026	B - Roof Redeck	917 E MAIN	PRIORITY ROOFING	REPLACE EXISTING	15,000	0	$54.50
20260466	5/1/2026	P - Plumbing	2804 SIMCO PL	PASCHAL AIR, PLUMBING & ELECTRIC	CHANGE OUT	0	0	$54.50
								$40,438.25
Total Records: 110								**6/1/2026**

Page: 10 of 10

Finance Department
16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: June 15, 2026

To: Board of City Commissioners

From: Kimberly Hoover, Finance Director

Subject: Budget amendments for Fiscal Year 2025 – 2026:

Background:

A total budget amendment in the amount of $1,511,321.30 should be considered.

General Fund – The City of Shawnee is making changes to the health and vision insurance for city employees starting Fiscal Year 2026-2027. All health insurance costs will be paid out of the City Manager's budget for all accounts excluding Shawnee Municipal Authority (SMA) and Shawnee Airport Authority (SAA). SMA and SAA health insurance costs will be paid out of the respected budgets. City Staff is requesting to transfer the funds to Health Insurance within the City Manager's Budget. The amount of the appropriation is as follows:

- $500,000.00 - Health Insurance

Drug Forfeiture Fund – The Police Department received monies from the State of Oklahoma Bureau of Narcotics. Staff is requesting to transfer the funds into K-9 Services & Supplies and Tools & Minor Equipment. The amount of the appropriation is as follows:

- $342.00 – K-9 Services & Supplies
- $980.30 – Tools & Minor Equipment

American Rescue Plan Fund – The City of Shawnee received reimbursement for Walnut Street Water Line and SW Loop Water Line. Staff is requesting to transfer the funds into Capital Outlay – Buildings & Improvements. The amount of the appropriation is as follows:

- $1,003,384.00 – Capital Outlay – Buildings & Improvements

Insurance Recovery Fund – The Police Department has received reimbursement from Oklahoma Municipal Assurance Group (OMAG) for the Lake Boat Dock. Staff is requesting to transfer the funds into Capital Outlay – Buildings & Improvements. The amount of the appropriation is as follows:

- $6,615.00 – Capital Outlay – Buildings & Improvements

Financial Impact: See attached budget amendments.

Attachments:

Staff Recommendation: Approval of budget amendments.

CITY OF SHAWNEE
2025-2026 BUDGET AMENDMENT
GENERAL FUND

Estimated Revenue, Fund Balance, or Transfers IN

Fund Number	Account Number	Project Code	Line Item	Description	Balance Before Amendment	Amount of Amendment Increase (Decrease)	Balance After Amendment
							-
				Total	-	-	-

Appropriations

Fund Number	Account Number	Project Code	Line Item	Description	Balance Before Amendment	Amount of Amendment Increase (Decrease)	Balance After Amendment
001	5-0110-51130			HEALTH INSURANCE	55,186.00	500,000.00	555,186.00
							-
					-	-	-
					-	-	-
					55,186.00	500,000.00	555,186.00

Approved by the City Commission this

Explanation of Budget Amendment:

To fund an increase for health insurance costs.

Approved:

Mayor _____

Attest:

Posted By _____ Date _____ BA# _____ Pkt.# _____

City Clerk _____

CITY OF SHAWNEE
2025-2026 BUDGET AMENDMENT
DRUG FORFEITURE FUND

Estimated Revenue, Fund Balance, or Transfers IN

Fund Number	Account Number	Project Code	Line Item	Description	Balance Before Amendment	Amount of Amendment Increase (Decrease)	Balance After Amendment
113	41071			DRUG FORFEITURE (STATE)	11,363.92	(1,322.30)	10,041.62
				Total	11,363.92	(1,322.30)	10,041.62

Appropriations

Fund Number	Account Number	Project Code	Line Item	Description	Balance Before Amendment	Amount of Amendment Increase (Decrease)	Balance After Amendment
113	5-0620-53785			K-9 SERVICES & SUPPLIES	-	342.00	342.00
113	5-0620-52200			TOOLS & MINOR EQUIPMENT	-	980.30	980.30
					-	-	-
					-	-	-
					-	1,322.30	1,322.30

Approved by the City Commission this

Explanation of Budget Amendment:

To appropriate monies received from the State of Oklahoma Bureau of Narcotics to transfer to K-9 Services & Supplies and Tools & Minor Equipment for the Police Department expenditures in FY26.

Approved:

Mayor _____

Attest:

Posted By _____ Date _____ BA# _____ Pkt.# _____

City Clerk _____

CITY OF SHAWNEE
2025-2026 BUDGET AMENDMENT
AMERICAN RESCUE PLAN FUND

Estimated Revenue, Fund Balance, or Transfers IN

Fund Number	Account Number	Project Code	Line Item	Description	Balance Before Amendment	Amount of Amendment Increase (Decrease)	Balance After Amendment
304	41020			STATE GRANT REVENUE	11,013,476.00	1,003,384.00	12,016,860.00
				Total	11,013,476.00	1,003,384.00	12,016,860.00

Appropriations

Fund Number	Account Number	Project Code	Line Item	Description	Balance Before Amendment	Amount of Amendment Increase (Decrease)	Balance After Amendment
304	5-0810-54200			CAPITAL OUTLAY - BUILDINGS & IMPROVEMENTS	100,000.00	1,003,384.00	1,103,384.00
							-
							-
					-	-	-
					100,000.00	**1,003,384.00**	**1,103,384.00**

Approved by the City Commission this

Explanation of Budget Amendment:

To appropriate monies received from American Rescue Plan for Reimbursement for Walnut Street Water Line & SW Loop Water Line to transfer to Capital Outlay - Buildings & Improvements for expenditures in FY26.

Approved:

Mayor _____

Attest:

Posted By _____ Date _____ BA# _____ Pkt.# _____

City Clerk _____

CITY OF SHAWNEE
2025-2026 BUDGET AMENDMENT
INSURANCE RECOVERY

Estimated Revenue, Fund Balance, or Transfers IN

Fund Number	Account Number	Project Code	Line Item	Description	Balance Before Amendment	Amount of Amendment Increase (Decrease)	Balance After Amendment
603	48040			INSURANCE RECOVERY	566,976.70	(6,615.00)	560,361.70
				Total	566,976.70	(6,615.00)	560,361.70

Appropriations

Fund Number	Account Number	Project Code	Line Item	Description	Balance Before Amendment	Amount of Amendment Increase (Decrease)	Balance After Amendment
603	5-0620-54200			CAPITAL OUTLAY - BUILDINGS & IMPROVEMENTS	10,946.23	6,615.00	17,561.23
							-
					-	-	-
					-	-	-
					10,946.23	6,615.00	17,561.23

Approved by the City Commission this

Explanation of Budget Amendment:

To appropriate monies received from Oklahoma Municipal Assurance Group (OMAG) for the Lake Boat Dock to transfer to Capital Outlay - Buildings & Improvements for the Police Department expenditures in FY26.

Approved:

Mayor

Attest:

Posted By _____ Date _____ BA# _____ Pkt.# _____

City Clerk

Lisa Lasyone

From: Sally Murphy <murphysally938@gmail.com>
Sent: Thursday, May 14, 2026 7:50 AM
To: COS City Clerk
Subject: [EXTERNAL EMAIL]Stepping down from Senior Center Center Advisory Board

Some people who received this message don't often get email from murphysally938@gmail.com. Learn why this is important

"CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe."
I am stepping down from the Senior Center Advisory Board as of June 1 2026.Thank you for processing my request.

Thank you

Sally Murphy

City of Shawnee
OKLAHOMA

APPLICATION TO SERVE
Boards, Committees, and Commissions

☐ Appointment
☐ Reappointment – Partial/First/Second Term

Name: Alan Atkins Application Date: 5/20/26

Address: 2201 North Broadway Avenue, Shawnee, OK. 74804

Mailing Address: Same as above

Daytime Phone: 918-604-1459 Email: alatkins804@gmail.com

Profession: Retired

Business Name: N/A

Business Address: N/A

Business Phone: N/A Email: N/A

Do you live within the City Limits of the City of Shawnee? Yes ☑ No ☐

How many years have you lived in Shawnee? 2 1/2

Do you currently serve on a City board, committee, or commission? Yes ☐ No ☑

If so, please list the board/committee/commission: n/a

Select the Board/Committee/Commission you are interested in serving on: (please check)

- ☑ Airport Advisory Board
- ☐ Board of Adjustment (Zoning)
- ☐ Housing Authority
- ☐ Library Board
- ☐ Oklahoma Baptist University Trust Authority
- ☐ Planning Commission
- ☐ Shawnee Arts and Culture Commission
- ☐ Shawnee Beautification, Parks, and Recreation Committee
- ☐ Shawnee Civic and Cultural Development Authority
- ☐ Shawnee Hospital Authority
- ☐ Shawnee Senior Citizens Advisory Board
- ☐ Shawnee Urban Renewal Authority
- ☐ Other _____

Why are you interested in serving on the Board/Committee/Commission selected above?
Serving in an elected or appointed position is my way of giving back to the community.

Revised January 9, 2024

What will make you a good board member and what skills or knowledge do you have that would be relevant to this board/committee/commission?
Almost 40 years of local level public service, previous service as a Airport Advisory Board member for Majors Field (KGVT), Greenville TX, and 30+ years major airline techops/management experience.

What civic or volunteer activities (if any) are you currently involved in?
None

List education, including degree(s) earned:
High School, Military Communications, Legal, Leadership, Aircraft Maintenance & Engineering

Have you ever served on a City-appointed board/committee/commission before? Yes
If so, which ones and for how long did you serve?
See Attached Resume

Have you ever been charged and/or convicted of a felony? No
If so, please explain the circumstances and the current status of the charge(s) and/or conviction(s):
n/a

Have you ever declared personal or business bankruptcy? No
If so, please explain:
n/a

Please include up to three personal or professional references:

Name	Relationship	Telephone Number
James R. Evans	Friend/Former Collegue	(903) 450-6357
Victor Gore	Friend/Former Neighbor	(903) 274-9949
Wayne Morris	Friend/Former Neighbor	(903) 450-5942

PLEASE READ CAREFULLY:
Appointment by the Commission is for one term and individuals may not serve more than two consecutive full terms. Appointment to a second term remains at the discretion of the City Commission.

My signature affirms that all information contained herein is true to the best of my knowledge, and that I understand that any misstatement of fact or misrepresentation of credentials may result in disqualification from further consideration.

Signature _____ Date 5/20/2026

Applications are retained on file for one (1) year. Applicants are encouraged to include a letter of interest with this application. Thank you for your interest in serving Shawnee.

Send completed application to:
City of Shawnee, Attn: City Clerk, PO Box 1448, Shawnee, OK 74802 or CityClerk@shawneeok.org

Revised January 9, 2024

ALAN L. ATKINS
2201 North Broadway Avenue, Shawnee, OK. 74804
(918) 604-1459 cell, alatkins804@gmail.com

QUALIFICATIONS SUMMARY

Proven 30+ years of professional leadership experience in governmental and major airlines operational environments demanding strong organizational, technical, and interpersonal skills

EXPERIENCE HIGHLIGHTS

Governmental:

Shawnee Civic Leadership Academy, Inaugural Class, City of Shawnee, Oklahoma, 2024
Introduction to City of Shawnee Government and Departmental Operations

Mayor Pro Tem, City Council, City of Greenville, Texas, 2021-2022
Leadership and policy direction for the effective operation of the City of Greenville

Councilmember, Place 2, City Council, City of Greenville, Texas, 2019-2020
Leadership and policy direction for the effective operation of the City of Greenville

Vice Chairman, Planning and Zoning Commission, City of Greenville, Texas, 2017 – 2019
Review city growth initiatives and provide recommendations to City Council.

Trustee, Board of Trustees, Greenville Electric Utility System, 2013 – 2019
Leadership and policy direction for the municipally owned electric, cable and internet utility.

Airport Advisory Board Member, City of Greenville, Texas, 2013-2016
Advise City Council regarding operations, marketing and development of Majors Field Airport

Ward 1 Councilmember, City of Norman, Oklahoma, 2009-2011
Leadership and policy direction for the effective operation of Oklahoma's third largest municipality.

Planning Commissioner, City of Norman, Oklahoma, 2007-2009
Review growth initiatives presented by the development community in the public hearing setting and advise the City Council of findings/recommendations

Team Leader, Governmental Regulation Audit Team, City of Coweta, Oklahoma, 1995
Oklahoma Certified Cities Program – Review of local regulations to ensure adherence to state guidelines

Airline Operational:

Technical Consultant (Contract), Ryan International Airlines, Rockford, Illinois, 2011
Accomplished comprehensive review of Maintenance Control operational procedures and authored the RIA Technical Services Procedures Manual. Conducted operational training for Maintenance Control personnel.

Manager, Technical Operations, American Airlines, Tulsa, Oklahoma, 1995-2006
Engineering and Technical senior managerial representative in the Maintenance Operations Center providing oversight, administration, interpretation, and adherence to regulatory processes in the daily operational airline environment. Direct management of Technical Operations specialists, and coordination with System Operations (SOC), and Maintenance Operations (MOC), to minimize disruptions due to mechanical issues.

Technical Specialist, Fleet Operations Engineering, American Airlines, Tulsa, Oklahoma, 1986-1995
Provide direct technical guidance and support to flight and maintenance personnel. Fleet qualified on all operational aircraft types. Additional assignments included Fleet Operations Engineering instructor, station on site technical assistance, oversight of B767ER aircraft modifications, and delivery inspections at Boeing.

Technical Supervisor, Systems Operations Center, Eastern Airlines, Miami, Florida, 1983-1986
Provided direct technical support to the line maintenance organization for the B727, B757 fleets and on site station technical assistance as needed.

Line/Overhaul Mechanic, Contract Maintenance Division, Eastern Airlines, Miami, Florida, 1980-1983
Performed direct maintenance on customer aircraft at all levels from turnaround checks to overhaul. Fleet qualified on A300, C9B, DC9, B727, B757, L1011 including taxi and run up.

Historical Pertinent:

1979-1980 – Computer Systems Operator – Uiterwyk Cold Storage, Tampa, Florida
1978-1979 – Legal Technician, Clerk of the Circuit Court, Hillsborough County, Tampa, Florida
1977-1978 – Fast Food Management, Arby's Roast Beef and Krystal Hamburgers, Tampa, Florida
1970-1976 – Multichannel Systems Operator/Instructor and Legal Technician, United States Army

I would like to be reappointed for a 2nd term to the Shawnee Beautification, Parks, and Recreation Committee.

Sue Nelson
5-7-26

City of Shawnee
OKLAHOMA

APPLICATION TO SERVE
Boards, Committees and Commissions

☐ Appointment
☐ Reappointment – Partial/First/Second Term

Name: Sue Nelson Application Date: 1-20-2022

Address: 29 Brookridge Shawnee OK 74804 Date of Birth: 3-6-42

Mailing Address: Same

Daytime Phone: 405-997-8625 Fax: NA Email:

Profession: Banker

Business Name: Vision Bank

Business Address: 4301 N. Harrison Shawnee OK 74804

Business Phone: 405-451-2812 Fax: 405-395-9466 Email: SNelson@Visionbank.bank

Do you live within the City Limits of the City of Shawnee? Yes ◯ No ◉

Do you currently serve on a City board, committee, or commission? Yes ◉ No ◯

If so, please list the board/committee: Beautification

How many years have you lived in Shawnee? 60yrs.

Select the Board/Committee/Commission you are interested in serving on: (please check)

- ◯ Airport Advisory Board
- ◯ Arts and Culture Commission
- ◉ Beautification Committee
- ◯ Board of Adjustment (Zoning)
- ◯ Civic and Cultural Development Authority
- ◯ Community Service Contract Review Committee
- ◯ Housing Authority
- ◯ Library Board
- ◯ Oklahoma Baptist University Trust Authority
- ◯ Parks and Recreation Committee
- ◯ Planning Commission
- ◯ Senior Citizens of Shawnee Board
- ◯ Shawnee Hospital Authority
- ◯ Shawnee Urban Renewal Authority
- ◯ Traffic Commission
- ◯ Other _____

Revised March 2, 2021

Why are you interested in serving on the Board/Committee/Commission selected above?
Serve on this committee Next

What will make you a good board member and what skills or knowledge do you have that would be relevant to this board/committee/commission?
Love for community & hard work.

What civic or volunteer activities (if any) are you currently involved in?
The Salvation Army Advisory Bd., Shawnee Home Builders Bd. Builders
Engage the Child Bd, Faith & Basketball Board Member.

List education, including degree(s) earned:
High School

Have you ever served on a City-appointed board/committee/commission before? If so, which ones and for how long did you serve?
Yes 2 yrs.

Have you ever been charged and/or convicted of a felony? No
If so, please explain the circumstances and the current status of the charge(s) and/or conviction(s):

Have you ever declared personal or business bankruptcy? No
If so, please explain:

Please include up to three personal or professional references:

Name	Relationship	Telephone Number
Don Morris	friend	405-250-1663
Ellen Wall	friend	405-203-2618
John Reynold	friend	405-227-5048

PLEASE READ CAREFULLY:

Appointment by the Commission is for one term and individuals may not serve more than two consecutive full terms. Appointment to a second term remains at the discretion of the City Commission.

My signature affirms that all information contained herein is true to the best of my knowledge, and that I understand that any misstatement of fact or misrepresentation of credentials may result in disqualification from further consideration.

Signature Dee Nilson Date 1-20-2022

Revised March 2, 2021

Applications are retained on file for one (1) year. Applicants are encouraged to include a letter of interest with this application. Thank you for your interest in serving Shawnee.

Send completed application to:

Shawnee City Clerk
PO Box 1448
Shawnee OK 74802
Phone 405-878-1605
Fax 405-878-1581
CityClerk@shawneeok.org

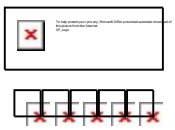
Revised March 2, 2021

Lisa Lasyone

From: Joseph Szczepanski <jszczepanski@gpkubota.com>
Sent: Monday, May 11, 2026 4:05 PM
To: COS City Clerk; Jane Wright
Subject: [EXTERNAL EMAIL]Reappointment

"CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe."
To whom it may concern,
I would like to reappointed to Shawnee Beautification, Parks, and Recreation Committee.

--



Joseph Szczepanski
Sales Pro
Great Plains Kubota
14280 US-177, Shawnee, OK 74804
405-275-4455
jszczepanski@gpkubota.com
gpkubota.com

APPLICATION TO SERVE
Boards, Committees, and Commissions

☐ Appointment
☐ Reappointment – Partial/First/Second Term

Name: Joseph Szczepanski Application Date: 10/16/2025

Address: 2205 Bent tree rd Shawnee, Ok 74804

Mailing Address: _____

Daytime Phone: 4053684549 Email: jszczepanski@gpkubota.com

Profession: Sales Professional

Business Name: Great Plains Kubota

Business Address: 14280 US-177, Shawnee, OK 74804

Business Phone: 4052754455 Email: jszczepanski@gpkubota.com

Do you live within the City Limits of the City of Shawnee? Yes ☑ No ☐

How many years have you lived in Shawnee? 13

Do you currently serve on a City board, committee, or commission? Yes ☐ No ☑

If so, please list the board/committee/commission: _____

Select the Board/Committee/Commission you are interested in serving on: (please check)

- ☐ Airport Advisory Board
- ☐ Board of Adjustment (Zoning)
- ☐ Housing Authority
- ☐ Library Board
- ☐ Oklahoma Baptist University Trust Authority
- ☐ Planning Commission
- ☐ Shawnee Arts and Culture Commission
- ☑ Shawnee Beautification, Parks, and Recreation Committee
- ☐ Shawnee Civic and Cultural Development Authority
- ☐ Shawnee Hospital Authority
- ☐ Shawnee Senior Citizens Advisory Board
- ☐ Shawnee Urban Renewal Authority
- ☐ Other _____

Why are you interested in serving on the Board/Committee/Commission selected above?
To help see the city of shawnee grow specfically for young families

Revised January 9, 2024

What will make you a good board member and what skills or knowledge do you have that would be relevant to this board/committee/commission?

My wife is a school teacher in the city of Shawnee and we have young childeren of our own that we love to take to the parks here

What civic or volunteer activities (if any) are you currently involved in?

List education, including degree(s) earned:

Oklahoma baptist University

Have you ever served on a City-appointed board/committee/commission before? no

If so, which ones and for how long did you serve?

Have you ever been charged and/or convicted of a felony? no

If so, please explain the circumstances and the current status of the charge(s) and/or conviction(s):

Have you ever declared personal or business bankruptcy? no

If so, please explain:

Please include up to three personal or professional references:

Name	Relationship	Telephone Number
Oj Price	Ex Manger	4056945272
Kyle Parsons	Co worker	4056407623
Garrett Roberts	Co worker	4056952422

PLEASE READ CAREFULLY:

Appointment by the Commission is for one term and individuals may not serve more than two consecutive full terms. Appointment to a second term remains at the discretion of the City Commission.

My signature affirms that all information contained herein is true to the best of my knowledge, and that I understand that any misstatement of fact or misrepresentation of credentials may result in disqualification from further consideration.

Signature _____ Date 10/16/25

Applications are retained on file for one (1) year. Applicants are encouraged to include a letter of interest with this application. Thank you for your interest in serving Shawnee.

Send completed application to:

City of Shawnee, Attn: City Clerk, PO Box 1448, Shawnee, OK 74802 or CityClerk@shawneeok.org

Revised January 9, 2024

Lisa Lasyone

From: barry fogerty <bfogerty@sbcglobal.net>
Sent: Tuesday, February 10, 2026 11:52 AM
To: COS City Clerk
Subject: [EXTERNAL EMAIL]Re appointment to Senior Rec Center board

"CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe."

I am willing to serve on this board. BF
Sent from my iPhone

City of Shawnee
OKLAHOMA

RECEIVED
JUL 19 2023
CITY CLERK

APPLICATION TO SERVE
Boards, Committees and Commissions

- [x] Appointment
- [ ] Reappointment – Partial/First/Second Term

Name: Barry Fogerty
Application Date: 7/17/23
Address: 12 Oak Hollow Road, Shawnee
Date of Birth: 1/10/1946
Mailing Address: 12 Oak Hollow Road, Shawnee
Daytime Phone: 405-642-0804 Fax: _____ Email: bfogerty@sbcglobal.net
Profession: Retired
Business Name: _____
Business Address: _____
Business Phone: _____ Fax: _____ Email: _____

Do you live within the City Limits of the City of Shawnee? Yes [x] No [ ]

Do you currently serve on a City board, committee, or commission? Yes [ ] No [x]

If so, please list the board/committee: _____

How many years have you lived in Shawnee? 43

Select the Board/Committee/Commission you are interested in serving on: (please check)

- [ ] Airport Advisory Board
- [ ] Arts and Culture Commission
- [ ] Beautification, Parks, and Recreation Committee
- [ ] Board of Adjustment (Zoning)
- [ ] Civic and Cultural Development Authority
- [ ] Community Service Contract Review Committee
- [ ] Housing Authority
- [ ] Library Board
- [ ] Oklahoma Baptist University Trust Authority
- [ ] Planning Commission
- [x] Senior Citizens of Shawnee Board
- [ ] Shawnee Hospital Authority
- [ ] Shawnee Urban Renewal Authority
- [ ] Other _____

Revised April 25, 2022

Why are you interested in serving on the Board/Committee/Commission selected above?
Help seniors

What will make you a good board member and what skills or knowledge do you have that would be relevant to this board/committee/commission?
Want to make it better for seniors

What civic or volunteer activities (if any) are you currently involved in?

List education, including degree(s) earned:
High School, Diploma Brooks Institute of Photography, 40 hours of college

Have you ever served on a City-appointed board/committee/commission before? If so, which ones and for how long did you serve?
Yes. Airport Advisory Board. 3 years

Have you ever been charged and/or convicted of a felony? No
If so, please explain the circumstances and the current status of the charge(s) and/or conviction(s):

Have you ever declared personal or business bankruptcy? No
If so, please explain:

Please include up to three personal or professional references:

Name	Relationship	Telephone Number
Larry Danko	Friend	405 932 5103
Ken Green	Friend	405 640 9152
Butch Lutomski	Friend	405 361 0719

PLEASE READ CAREFULLY:

Appointment by the Commission is for one term and individuals may not serve more than two consecutive full terms. Appointment to a second term remains at the discretion of the City Commission.

My signature affirms that all information contained herein is true to the best of my knowledge, and that I understand that any misstatement of fact or misrepresentation of credentials may result in disqualification from further consideration.

Signature Barry L. Fogerty Date 7/17/23

Revised April 25, 2022

Community
Development
Department

City of Shawnee
OKLAHOMA

222 N Broadway
Shawnee, OK 74801
405-878-1666
cosinspections@shawneeok.org

Shawnee Twin Lakes Cabin Site Leases
Summary Report – For Renewals & Transfers

Date: 5.28.2026	**License No.:** 7163
Type:	☐ Renewal ■ Transfer
Commission Meeting Date:	6.15.2026
Property Address	15514 Nickens Rd
Lake Site Location	Belcher Tract Lot 3
Lease Dates	6.15.2026 - 6.15.2056
Lease Fee	$824.00
Inspection Fee	**$75.00 Applicable:** ■ Yes ☐ No
Lessee (Transfer To)	
Name(s)	Darr Enterprises LLC
Address	110 Pine Valley Ln, Shawnee OK 74801
Email	darrf@clmconstructionllc.com; susief@clmconstructionllc.com
Phone	405.973.5819 / 405.830.2808
Current Lessee (Transfer From)	
Name(s)	Stony & Kourtney Roberson
Address	28 Melissa Dr, Shawnee, OK 74804
Email	kourtneyroberson@yahoo.com
Phone	405.765.3703 / 405.777.6691
Inspection Information	
Inspection Required	■ Yes ☐ No
DEQ Report on File	■ Yes ☐ No
Type of Septic	☐ Conventional ☐ Aerobic
Last Inspected / Pumped	No PSD on site
Miscellaneous Comments	Inspection Fee - &75.00 2026 Lease - $824.00 Transfer Fee - $1000.00
Fees Collected	$1899.00 Ck 1314 / Rec #5124

Cabin Site Lease

PLEASE READ CAREFULLY

THIS LEASE IS NOT TRANSFERABLE AND IS SUBJECT TO CANCELLATION BY THE CITY FOR ANY VIOLATIONS OF THE TERMS THEREOF AS MORE SPECIFICALLY SET FORTH IN SECTION 16-326 OF THE SHAWNEE MUNICIPAL CODE:

LEASE # 7163 **TRACT NAME** Belcher **LOT #** 3

STATE OF OKLAHOMA, POTTAWATOMIE COUNTY, SS:

This Lease was made and entered into in duplicate this date of 06/15/2026 by and between the CITY OF SHAWNEE, a municipal Corporation, PARTY OF THE FIRST PART, and

DARR ENTERPRISES LLC,
110 PINE VALLEY LN
SHAWNEE, OK 74801

PARTY OF THE SECOND PART.

WITNESSETH: That the first party in consideration of the sum of **$824.00** dollars for **2026**, does hereby acknowledge receipt of the applicable rental fee, and other good and valuable considerations, does by these presents demise, lease and let unto the second party the following described real estate situated on, and part of the site, owned by the first party as a City Reservoir and known as Shawnee Twin lake No. 1, in the County of Pottawatomie State of Oklahoma, to-wit:

15514 NICKENS RD

TO HAVE AND TO HOLD SAME UNTO the second party for a term of thirty (30) years from the date hereof.

IT IS FURTHER mutually understood and agreed by and between the parties hereto as follows:

The said party of the second part shall and will and does hereby agree to pay to the first party annual lease payments as set forth in "Exhibit A", payable yearly in advance. The City shall retain the right to adjust the lease rate schedule at the termination of the original 30-year lease or at such time that a transfer is approved in accordance with Section 16-321 of the Shawnee Municipal Code (hereafter "SMC").

That at the expiration of the primary term hereof, the lessee shall have the right and option to renew said lease for an additional period of thirty (30) years under the terms and conditions set forth in Section 16-321 SMC. There is no limit to the number of times a lease can be renewed.

The premises of all lots leased by the City shall at all times be kept clean and maintained in a sanitary condition by the lessee. There is a 25-foot lakeshore buffer that extends landward of the ordinary high water mark on all leased lots for the purpose of watershed protection. This area shall not be used by the general public, except during an emergency situation. Within this buffer, leaseholders are encouraged to preserve existing native vegetation. Docks and other approved structures may be located within the buffer area. Fertilizers and other chemicals shall not be used within the buffer area. All other applicable City regulations and rules apply.

That in addition to the possession of the property so leased, the lessee shall have the right and privilege of a site for a boat house and boat dock on the land owned by the City adjoining and immediately in front of a lot leased, which said boat house shall be erected and maintained by and at the cost of the lessee on ground not to exceed

an area of thirty (30) feet by thirty (30) feet, which said boat house shall never be used as a place of human habitation, and which said boat house or boat dock shall conform to the provisions of Section 16-325 SMC, and that said boat dock or boat house shall be the private property of the lessee, who shall have the right of ingress and egress to and from the same, subject to the rights of the public as set forth herein. The lessee shall agree to keep said lot and boat house and dock in a clean and sanitary condition, and to maintain the same in a safe condition, and the City as lessor shall in no manner be liable to lessee for any damages suffered by lessee to said lot or boat house or dock, or the improvements thereon on account of the rise and fall of the water line of said lake, or for the enlargement or decrease by the City of the size of said lake, or on account of any rules or regulation that may hereafter be adopted by lessor, governing the regulations of said lake, and lessee agrees to hold the lessor free and harmless from all damages suffered by him or by any other person, on account of personal injuries or loss of property that may incur upon said lot, boat house, or boat dock.

That the lessee agrees to lease the premises **AS IS** from the lessor with the knowledge and understanding that the lessor does not guarantee access to lots. Should the Lessee determine that an access road is necessary to reach his/her lot from a road already in existence, lessee agrees to use his/her own funds to create said access road. Lessee further agrees that upon access road completion it shall not be a private road, but rather, will be available for public use, including, but not limited to, allowing neighbor lots to connect to it to improve access to their lots or to allow joint access to bordering lots upon the one access road. The location of any access road to be constructed by the lessee must be approved by the City Engineer of the City of Shawnee prior to the beginning of construction.

That should the lessee construct any building or other structure, said construction will be in accordance with City of Shawnee development regulations. Lessee agrees that prior to commencing construction on any structure on the leased premises he/she will obtain an approved building permit from the City.

That lessee is solely responsible for determining the flood elevation on the leased premises and is required to satisfy lessor that prior to any construction on the leased premises the determination of the flood elevation has been done correctly and that any structure or building to be constructed on the leased premises be above the flood elevation. **LESSOR EXPRESSLY MAKES NO WARRANTIES OR REPRESENTATIONS AS TO SAFETY FROM FLOODING ON THE LEASED PREMISES AND LESSEE EXPRESSLY RELEASES THE LESSOR FROM ANY LIABILITY DUE TO FLOOD DAMAGE, BOTH PERSONAL AND PROPERTY, OCCURRING ON THE LEASED PREMISES FROM ANY CAUSE OR CONDITION.**

That all sanitary facilities to be constructed on the premises shall be wholly contained on the leased premises. Sanitary facilities, include, but are not limited to, septic tanks and lateral lines.

All septic systems and waste disposal systems on leased lake lots shall be inspected and subject to the standards set forth in Chapter 16 SMC. The leaseholder shall have sixty (60) days to correct any defects found in the system. Corrections not made within the allotted time shall be grounds for the City to cancel the lease of the leaseholder.

That no lease shall be assigned or sublet, but lessee may at any time during the term of his/her lease, sell and transfer to other parties the improvements on the lot leased by him/her.

That in the event of the sale of the improvements by the lessee, the transfer shall not become effective until approved by the Board of Commissioners of the City of Shawnee at a regular or adjourned meeting held for that purpose and the City as lessor reserves the right to reject and disapprove any transfer when in its opinion it would be to the best interests of the City and its inhabitants to do so. If the transfer is approved, a new lease shall be entered into between the purchaser and the City, and a transfer charge is hereby fixed and established in the sum of one-thousand dollars ($1000.00) to be paid to the City prior to said transfer in accordance with Section 16-322 SMC.

That the lessee shall be the owner of all improvements which may be placed by him or her, said improvements including cabins or other buildings and boat houses constitute personal property and lessee shall have the right to remove same from the lot at the termination of the lease, subject to the following: whenever a lease has been cancelled by the City as provided herein or by ordinance, the lessee or owner of said improvements shall remove the same within sixty (60) days of the date of the said cancellation of the lease and upon failure to do so, said improvements shall revert to and become the property of the City of Shawnee. And it shall have the right, without further notice or demand to take immediate possession of all said improvements and these will belong to the first party or its assigns, as liquidated damages for the non-fulfillment of the lease by the lessee and for the use and rental thereof.

That the said second party does hereby release the City of Shawnee of any claim or claims for damages by reason of the cancellation of the said lease aforesaid.

That the second party shall at all times during the term of this lease be subject to and does hereby agree to abide by and conform to any rules, regulations or ordinances now in force, or that may hereafter be adopted by the City of Shawnee, governing the regulation of said lake and within the described premises, as to fishing, hunting, boating and other recreational activities upon and around said water reservoir, and to conform to and abide by all further rules, regulations and ordinances now in force, or that hereafter may be adopted by the City of Shawnee, Oklahoma, governing the regulations of said premises and lake.

The City Commission may upon a showing of intentional disregard for the terms of the lease and this division of other city ordinance pertaining to the lake, cancel the city lease upon 30 days notice to the lessee by mailing a copy of such notice to the lessee at his/her last known address. If a lease is cancelled either by the city or the lessee of a city-owned lot prior to the expiration of the lease term, the lessee shall pay the city an early termination fee of $1,000 in exchange for a release of liability from the remaining term.

That this lease shall be binding upon the representatives, heirs, and assigns and successors in interest of the parties hereto.

It is understood by the parties hereto that a failure to comply with the terms of said Cabin Site Lease shall constitute a misdemeanor and any person, firm, or corporation convicted of such violation shall be punished by a fine not exceeding five hundred dollars ($500.00) plus costs, or imprisonment for a term not exceeding thirty (30) days, or by such fine and imprisonment.

IN WITNESS WHEREOF, party of the first part has caused its name to be affixed hereto by the Mayor of the City of Shawnee, Oklahoma, and attested by the City Clerk, and the party of the second part hereunto affixed his/her name the day and year first above written.

CITY OF SHAWNEE, OKLAHOMA
A Municipal Corporation,

BY: _____
MAYOR
PARTY OF THE FIRST PART

ATTEST:

_____
CITY CLERK

_____
PARTY OF THE SECOND PART

_____
PARTY OF THE SECOND PART

INTERLOCAL AGREEMENT

WHEREAS, the **City of Shawnee** (hereinafter "City"), a municipal corporation and governmental agency within the State of Oklahoma, desires to enter into this Interlocal Agreement (hereinafter "Agreement") with the **Pottawatomie County Commissioners on behalf of the County of Pottawatomie**, (hereinafter "County"), a governmental agency within the State of Oklahoma, regarding the paving/repair of streets and roads owned by City (hereinafter "Services"). In consideration of the mutual benefit of the parties and for good and valuable consideration, the parties do hereby agree as follows, to wit:

1. City, acting in the best interest of the community and recognizing the general community benefit from the use of the County providing Services, at the County's discretion, within the City is for the betterment of the City, that serves the citizens of the City and County.

2. The City recognizes that it has limited funds and staff to provide these Services and has determined that its available funds may be most efficiently administered by contracting for this service with the County pursuant to the Interlocal Cooperation Act, 74 O.S. Section 1001, et seq.

3. The City recognizes that Services are in need and that the City is in need of the County to provide the Services, at the County's discretion, for the benefit of the City and County.

4. The City shall provide the designated streets and manage said streets in accordance with this Agreement. The parties also agree that no funds or transfers in lieu of funds concerning Services on these grounds shall accrue directly or indirectly to the benefit of any private individual.

5. The City agrees to maintain the streets in a good state of repair, ordinary wear and tear excepted. Maintaining the streets is solely and completely the responsibility of the City. The City and County agree that the City is solely responsible for all upkeep, repairs, alterations, additions, or improvements to the streets and will hold the County harmless from any liability from same. The County is not assuming this responsibility and can withdrawal from this Agreement to assist the City with Services at any time. The only exception to this provision is while County is providing Services and only to the extent any claims result from County's action during that time.

6. The City and County agree that the City shall be responsible for compliance with all local zoning ordinances and other applicable state and federal mandates regarding the Services and will hold the County harmless from any liability from same.

7. The City and County agree that the City shall not allow the Services to be used in any manner to further assist any plan or program of an organization that discriminates in violation of any applicable state and federal anti-discrimination laws and shall hold the County harmless from any liability from same.

8. The City and County agree that County shall have no financial obligations, and the City shall hold the County harmless from any financial liability, express or implied, arising out of the County providing the Services.

9. The City and County agree that the County shall secure and maintain a general liability insurance policy covering single and multiple person injuries during the timeframe that County is providing Services. The County shall hold the City harmless from any liability arising from such personal injuries or claims arising from County's action while Services are being provided. However, the City shall assume liability for any and all injuries or any other claims in the designated areas where the Services were provided after the County completes the Services.

10. The term of this Agreement shall begin on July 1, 2026 and shall continue through June 30, 2027 and may be renewed for additional successive periods of one (1) year commencing upon the expiration of the original term hereof upon the consent of both parties, provided that any such renewal shall be in accordance with established Federal, State, and local laws and/or regulations. This Agreement may be terminated by either party upon thirty (30) days' written notice.

11. This Agreement represents the whole of the agreement between the parties and may not be altered or amended except in writing signed and executed by both. There are no other agreements, oral or written, precedent or contemporaneous. This Agreement shall be enforced under the laws of the State of Oklahoma.

12. This Agreement is entered into for good and sufficient consideration and both parties have executed the same of their own free will and for their mutual benefit and by the execution of the signatures of the duly authorized representatives of the respective parties hereto represent that the consideration is sufficient to bind them and their successors during the term of this Agreement.

BOARD OF COUNTY COMMISSIONERS FOR POTTAWATOMIE COUNTY.

Approved this 26 day of May, 2026

Melissa Dennis
Pottawatomie County Commissioner, District #1

Greg Rush
Pottawatomie County Commissioner, District #2

Abby Thompson
Pottawatomie County Commissioner, District #3

Attest:

COUNTY CLERK
SEAL OF THE STATE OF OKLAHOMA
POTTAWATOMIE COUNTY, OK.
1907

Stacy Bateman Woods
ADA

Raeshel Flewallen
Pottawatomie County Clerk

CITY

Approved this _____ day of _____, 2026

Mayor

Attest:

City Clerk

City Manager Department
16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: June 15, 2026

To: Board of City Commissioners

From: Mark Simpson, City Manager

Subject: Agreement with Central Oklahoma Community Action Agency (COCAA) operating as Central Oklahoma Transit System (COTS) for Public Transportation Services.

Background: The City of Shawnee has long partnered with the Central Oklahoma Community Action Agency (COCAA) and their transportation division, Central Oklahoma Transit System (COTS), to provide public transportation services to the citizens of Shawnee. COCAA submitted a funding proposal, which has been reviewed by staff. For Fiscal Year 2026-2027, COCAA has requested $90,000, which is a $5,000 increase over the Fiscal Year 2025-2026 funding amount of $85,000. Based on available funding, staff recommends the City Commission approve the agreement renewal for Fiscal Year 2026-2027 in the amount of $85,000.

Financial Impact: $85,000 for Fiscal Year 2026-2027, budgeted in the General Fund, City Manager, Community Service Contracts, 001-5-0110-53300

Attachments: COCAA-COTS FY 26-27, City of Shawnee proposal 2026-27, Audit 3-31-2025 Final

Staff Recommendation: Approval of the agreement renewal for Fiscal Year 2026-2027 in the amount of $85,000.00.

AGREEMENT BETWEEN THE CITY OF SHAWNEE and CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.

This Agreement is entered into this 1st day of July, 2026 by and between the City of Shawnee, Oklahoma, hereinafter the "CITY", and Central Oklahoma Community Action Agency, Inc., (operating as Central Oklahoma Transit System) hereinafter "COTS".

WITNESSETH

WHEREAS, the CITY is in need of public transportation for its citizens and workforce; and

WHEREAS, COTS possess the skill, ability, and equipment to provide such services.

NOW, THEREFORE, in consideration of the mutual covenants and promises hereinafter to set forth, it is hereby agreed by and between the parties hereto that:

1. COTS shall provide to the CITY transportation services for its workforce and citizens in general in the City of Shawnee, Oklahoma, to commence on the 1st day of July, 2026, and to continue until the 30th day of June, 2027. Hours of this service shall be from 7:00 a.m. until 10:00 p.m. Monday through Friday, and Saturday 8:00 a.m. until 5:00 p.m. (except holidays).

2. In exchange for the provision of such transportation services, the CITY shall pay COTS Eighty-Five Thousand Dollars ($85,000.00) in installments as follows: Seven Thousand Eighty-Three Dollars and Thirty-Three Cents ($7,083.33) the first of each month, July 2026 through June 2027. This money is to come from the City's General Fund. Each payment is to be made after COTS submits the reports and invoices set forth in paragraph three (3) of this Agreement. The City Finance Director shall review quarterly the documents provided and ascertain compliance with the requirements of paragraph three. Failure to submit the required reports with the invoices will result in withholding of payment on the invoice pending the receiving of said reports by the City. The City reserves the right to determine if the reports received contain sufficient information for the City to be kept current on the financial status of COTS.

3. COTS shall provide to the CITY all invoices and other documents required by the CITY in connection with its payment procedures. COTS further agrees to provide to the CITY a monthly report of COTS' expenditures, income, and riders. Such reports shall be provided by COTS to the CITY by the 10th day each month during the term of this Agreement. COTS acknowledges and understands that it must segregate and account for the funds received from the CITY. COTS agrees to furnish the City with its annual audit or an agreed upon procedures engagement conducted by a Certified Public Accountant (CPA). COTS further agrees to furnish monthly reports to the CITY containing its revenues, expenditures, assets, liabilities, grants, and activities.

4. COTS agrees to furnish to the CITY copies of all minutes of COTS meetings.

5. COTS further agrees that in the case of a national or state emergency, or if a municipal emergency is declared by the City Manager, COTS will allow the CITY to use vehicles and employees for necessary transportation, including but not limited to, transporting residents during an evacuation, assisting mass care facilities with transportation and transporting volunteers and responders to their designated work locations.

6. COTS hereby indemnifies the CITY and agrees to hold the CITY harmless from and against any loss, damage or claim arising from the operation of COTS and for any insurance premiums owed by COTS and for any tax liability now or later determined to be due and owing by COTS. Upon receipt of notice of a suit or proceeding filed against the CITY or COTS, COTS shall give the CITY written notice of such suit or proceeding within ten (10) days of receipt of such notice and shall cooperate with the CITY in its defense of any such suit or proceeding. COTS further agrees to at all times have insurance coverage reasonably covering the activities contemplated in this Agreement with a minimum coverage limit of One Million Dollars ($1,000,000.00).

7. COTS shall submit a request for renewal to the City Clerk's Office no later than March 31, 2026. As a part of this request, COTS shall submit a clean, unqualified audit of its financials and be prepared to substantiate the services rendered pursuant to this Agreement in the prior year.

8. This Agreement may be terminated by either party without cause upon sixty (60) days written notice directed to the other party.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first above written.

WITNESS our hands on _____.

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC., (CENTRAL OKLAHOMA TRANSIT SYSTEM)

_____
EXECUTIVE DIRECTOR

ATTEST:

_____
SECRETARY/NOTARY

APPROVED by the Mayor and the City Commissioners of the City of Shawnee on _____.

THE CITY OF SHAWNEE, OKLAHOMA
A Municipal Corporation

_____
MARK SIMPSON
CITY MANAGER

ATTEST:

_____
LISA LASYONE, MMC, CITY CLERK

APPROVED as to form and legality on _____.

_____
JOSEPH M. VORNDRAN
CITY ATTORNEY

community Action PARTNERSHIP
Helping People. Changing Lives.

Central Oklahoma Community Action Agency

Serving Cleveland, Lincoln, Logan, Payne, Pottawatomie and Seminole Counties

March 26, 2025

Administration
405.275.6060

Central Oklahoma Transit System (COTS)
405.273.3000

Rx for OK
1.800.256.5940

Community Resource Development Offices

Cleveland
405.701.2170
405.434.6100

Lincoln
405.695.1630

Logan
405.466.8249

Payne
405.624.2533

Pottawatomie
405.275.6060

Seminole
405.382.1800

Volunteers Impacting People (VIP)
405.275.7910

Ms. Kacie Eck
City of Shawnee
P.O. Box 1448
Shawnee, Ok 74802-1448

Dear Ms. Eck:

Central Oklahoma Community Action Agency (COCAA) is a 501(c)3 non-profit organization that has been in operation since 1968. It operates the Central Oklahoma Transit System (COTS) which has operated since 1998. COCAA is requesting continued financial support from the City of Shawnee for the COTS program and is vital in maintaining and growing transportation services to the City and the region.

COCAA's administrative office, COTS, and our other Pottawatomie County services are located in the Shawnee downtown area. COCAA currently employs 30 staff members, of which 13 are COTS program staff.

COTS operates ten minivans and two micro-buses for on-demand transportation pickups in Pottawatomie and Seminole Counties. The hours of operation, which expanded on March 1, 2025 are 7am to 10pm Monday through Friday, and Saturday 8am till 5pm. There are a couple of other transportation systems in Shawnee. However, they do not offer the same services. MOM's Transit is not ADA compliant. All COTS vehicles are ADA compliant. Citizen Potawatomi Nation Transit does not transport dialysis patients. COTS program transports dialysis and other medical appointments. COTS also has longer hours of operation compared to the other two services.

COTS transports clients in the Shawnee city limits to areas in the Shawnee city limits for $5.00 one way. Seniors and Veterans ride for the cost of $4.00 one way. Low-income seniors or veterans who qualify may schedule a ride for a discounted rate at $3.00. Outside the city limits, the cost will vary depending on where they start and where they are being transported, based on mileage. Rides must be scheduled at least 48 hours in advance. These rates increased on March 1, 2025 to help with operational costs that has also increased, such as fuel, insurance, and vehicle maintenance expenses.

For the 2025 year, COTS ran 208,895 revenue miles and provided 19,762 passenger trips, which is an 11% increase over last year. COTS has been steadily increasing the number of drivers over several years to increase the number of drivers on the road each day and to increase the hours of operations. In March 2025, COTS increased its hours of operations Monday through Friday from 7am – 8pm to 7am – 10pm. Since these are new hours, COTS currently only has one driver that covers the extra two hours. However, we hope we can increase this as we need to increase the number of vehicles during the later hours of operation. All the COTS drivers must complete all the necessary FTA required safety trainings to be able to drive for our agency.

The following is a breakdown of rides for the last three years. In years 2023 and 2024, these are just City of Shawnee rides. In 2025, it is all the rides due to changes in the reporting system.

Types of Rides	2023 (annual numbers; Shawnee only)	2024 (annual numbers; Shawnee all)	2025 (annual numbers; all rides)
Education	259	117	512
Employment	3,109	3,716	3,178
Other/Nutrition	741	1,188	2,587
Recreation	801	1,152	968
Shopping	860	1,191	1,441
Medical	7,716	7,913	11,085
COVID – 19	1	10	0
Total	13.490	15,288	19,771

COTS looks forward to providing leadership in coordinating efforts to expand transportation services for the City of Shawnee through work with partnerships including the City of Shawnee, other transit systems, and other funders. The City's financial support is vital to growing the program. The City's funding is just a part of the COTS annual budget. Other funding sources that assist with the annual budget includes Community Services Block Grant, ODOT 5311 grant, ODOT 5339 grants, ODOT 5310 grant, State Revolving Funds, ModivCare, SafeRide and revenue received from the fares collected.

COCAA would like to request the continued support of the COTS program from the City of Shawnee in the amount of $90,000. This funding would be used for the following:

Drivers' salaries and fringe	$50,500
Fuel	$20,500
Vehicle insurance	$10,000
Vehicle maintenance and repair	$ 9,000
Total	**$90,000**

This budget includes one full-time driver and one part-time driver. The budget includes a $5,000 increase over last year's contract. This increase will assist with vehicle maintenance and repairs and the increases in insurance. With new vehicles increasing in price over 40% over the last two years, the need to maintain current vehicles for a longer period is crucial to this transportation program.

Over the last year, COTS has been able to receive one mini-van.

The request for proposal requests a copy of COCAA's audit. The audit for 3/31/2025 is included with this proposal.

Central Oklahoma Community Action Agency appreciates the City's continued support of the Central Oklahoma Transit System. If you have any questions or need anything further, please feel free to contact us.

Respectfully,

Tracy Izell
Executive Director

Tina Lowery
COTS Director

Enclosures

Central Oklahoma Community Action Agency, Inc.

Financial Statements
and
Supplementary Information
March 31, 2025

(With Independent Auditor's Report Thereon)

Central Oklahoma Community Action Agency, Inc.

Financial Statements
and
Supplementary Information
March 31, 2025

Address:	2 E. Main Street Shawnee, OK 74801
EIN:	73-0772341
Phone number:	(405) 275-6060
Executive Director:	Tracy Izell
Contact person:	Tracy Izell, Executive Director

Central Oklahoma Community Action Agency, Inc.

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LANDMARK
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Central Oklahoma Community Action Agency, Inc.
Shawnee, Oklahoma

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Central Oklahoma Community Action Agency, Inc.** (the Organization), which comprise the statement of financial position as of March 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, based on our audit, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of March 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are issued.

Landmark PLC, Certified Public Accountants
3101 S. 70th Street | Fort Smith, AR 72903 | Telephone (479) 484-5740 | Fax (479) 484-0670 | www.landmarkcpas.com

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal and State Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Oklahoma Department of Commerce is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Landmark PLC

Fort Smith, Arkansas
December 9, 2025

Financial Statements

Central Oklahoma Community Action Agency, Inc.

Statement of Financial Position
March 31, 2025

ASSETS		
Current Assets		
Cash and cash equivalents	$ 217,035	
Accounts and grants receivable	309,367	
Total Current Assets		$ 526,402
Property and Equipment, net		1,100,634
Other Assets		
Investment in Millennium Sooner, LLC	423,747	
Operating lease - right of use assets	342,122	
Total Other Assets		765,869
TOTAL ASSETS		$ 2,392,905
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current portion of operating lease obligation	$ 32,215	
Accounts payable	19,201	
Payroll liabilities	28,221	
Accrued expenses	89,962	
Deferred revenue	70,000	
Total Current Liabilities		$ 239,599
Long-Term Liabilities		
Tenant security deposits	1,200	
Operating lease obligation	309,907	
Total Long-Term Liabilities		311,107
Total Liabilities		550,706
Net Assets		
Without donor restrictions	1,811,703	
With donor restrictions	30,496	
Total Net Assets		1,842,199
TOTAL LIABILITIES AND NET ASSETS		$ 2,392,905

See accompanying notes to financial statements.

Central Oklahoma Community Action Agency, Inc.

Statement of Activities
Year ended March 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Federal awards	$ 1,363,110	$ -	$ 1,363,110
State awards	157,896	-	157,896
Local funds	151,694	-	151,694
Program revenue	71,867	12,750	84,617
Rental income	41,045	-	41,045
Donations	95,080	-	95,080
Interest income	298	-	298
Other income	186,379	-	186,379
Net assets released from donor restrictions	22,818	(22,818)	-
TOTAL REVENUES AND SUPPORT	2,090,187	(10,068)	2,080,119
EXPENSES			
Program expenses	1,645,984	-	1,645,984
General and administrative	476,323	-	476,323
TOTAL EXPENSES	2,122,307	-	2,122,307
CHANGE IN NET ASSETS	(32,120)	(10,068)	(42,188)
NET ASSETS, BEGINNING OF YEAR	1,843,823	40,564	1,884,387
NET ASSETS, END OF YEAR	$ 1,811,703	$ 30,496	$ 1,842,199

See accompanying notes to financial statements.

Central Oklahoma Community Action Agency, Inc.

Statement of Functional Expenses
Year ended March 31, 2025

	Program Expenses	Management and General	Total
Expenses			
Client services	$ 133,265	$ -	$ 133,265
Communications	39,627	6,417	46,044
Depreciation	89,767	-	89,767
Direct expenses	132,399	-	132,399
Fringe benefits	206,075	75,128	281,203
Insurance	102,964	3,137	106,101
Interest	104	49	153
Maintenance and repairs	36,306	6,648	42,954
Other expense	67,671	33,475	101,146
Professional fees	28,496	37,013	65,509
Rent	41,007	23,358	64,365
Salaries	744,509	238,944	983,453
Subscriptions	3,299	29,098	32,397
Supplies	6,627	7,228	13,855
Training	6,478	7,035	13,513
Travel	5,170	8,476	13,646
Utilities	2,220	317	2,537
Total expenses	$ 1,645,984	$ 476,323	$ 2,122,307

See accompanying notes to financial statements.

Central Oklahoma Community Action Agency, Inc.

Statement of Cash Flows
Year ended March 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets		$ (42,188)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	$ 89,767	
Noncash contribution of vehicle	(66,663)	
Noncash loss on investment	1,830	
Change in:		
Accounts and grants receivable	66,530	
Prepaid expenses	4,361	
Accounts payable	2,315	
Payroll liabilities	19,024	
Accrued expenses	27,909	
Tenant security deposits	200	
Total adjustments		145,273
Net Cash From Operating Activities		103,085
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditures	(26,185)	
Net Cash (Used For) Investing Activities		(26,185)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on note payable	(19,720)	
Net Cash (Used For) Financing Activities		(19,720)
NET CHANGE IN CASH AND CASH EQUIVALENTS		57,180
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR		159,855
CASH AND CASH EQUIVALENTS, END OF YEAR		$ 217,035
Noncash Investing and Financing Activities		
Lease liability in exchange for operating least right of use asset		$ 384,888

See accompanying notes to financial statements.

NOTE 1: NATURE OF ACTIVITIES

Central Oklahoma Community Action Agency, Inc. (the Organization) was incorporated as a nonprofit corporation, established to assist in developing, executing, and coordinating plans and programs authorized under the Economic Opportunity Act of 1964, and its subsequent amendments and other federal, state, and local laws and programs to alleviate poverty. The Organization reaches out to the diverse residents of Cleveland, Lincoln, Logan, Payne, Pottawatomi, and Seminole counties in Oklahoma with a wide range of programs including assisting the homeless, food closets, transitional housing, transportation services, community centers, health clinics, and other services to promote self-sufficiency in low-income people. The Organization receives federal, state, and local grants and contracts, as well as other program revenues, as funding to provide these services.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Organization's policy is to prepare its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recognized in the period in which they are earned. Expenses are recognized in the period in which they are incurred.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. The estimated useful life of property and equipment and the functional allocation of expenses all involve extensive reliance on management’s estimates. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. At March 31, 2025, the Organization had cash equivalents of $46,438.

Accounts and Grants Receivable

The Organization considers accounts and grants receivable to be fully collectible. Accordingly, no allowance for credit losses is deemed necessary. If accounts become uncollectible, they will be charged to operations when that determination is made. Determination of uncollectibility is made by management based on the Organization’s historical losses, the existing economic conditions in the industry, and the financial stability of its customers. Credit extended is generally uncollateralized. Past-due status is based on contractual terms. Past-due accounts are not charged interest.

Property and Equipment

With the exception of donated assets, property and equipment is stated at cost. Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets, which range from five to thirty-nine years. Donated assets are recorded at fair market value on the date of donation. The cost basis of fully depreciated property and equipment still in use by the Organization at March 31, 2025 amounted to approximately $150,000.

All acquisitions of property and equipment and all expenditures for repairs, maintenance, renewals and betterments that materially prolong the useful lives of assets and whose value meets or exceeds the amounts specified by the specific program are capitalized according to the program's specifications.

Property and equipment purchased with grant funds is owned by the Organization while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Their disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. At March 31, 2025, the net book value of grant-funded property and equipment is approximately $850,000.

Financial Accounting Standards Board (FASB) Codification Topic *Property, Plant and Equipment,* Section *Subsequent Measurement* requires that long-lived assets and certain identifiable intangibles held and used by an entity be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. The application of this Codification Topic has not materially affected the Organization's changes in net assets, financial condition or cash flows.

Net Assets and Contribution Revenue

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions.

Gifts of cash and other assets are recorded as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated asset. Contributions are presented as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restriction and reported in the Statement of Activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as increases in net assets without restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

Gifts of land, buildings, and equipment are presented as support and revenue without restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized with donor restrictions. The Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Contributed services which increase non-financial assets such as property or inventory, as well as services contributed by individuals with specialized skills which would have otherwise been purchased, are reported as unrestricted support. Other contributed services that enhance the Organization's programs but are not so essential that they would otherwise be purchased, are not recorded as support for financial statement purposes.

The majority of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions.

Revenue Recognition – Exchange Transactions
Rental income is recognized as rentals become due. Rental payments received in advance are deferred until earned. All leases between the Organization and tenants of the property are operating leases with durations of one year or less. The Organization's transportation program has program service fee revenue. Performance obligations are satisfied at a point in time, and revenue is recognized when the services are provided to customers and additional services are no longer required.

Deferred Revenue
The Organization's deferred revenue is derived from a grant which is conditional upon the incurrence of qualifying expenses specifically for the purchase of a building. Revenue will be recognized when the Organization has purchased the building and incurred the expenditure.

Advertising and Promotions
The Organization follows the policy of charging advertising and promotions to expense as incurred. Advertising and promotions expense are included in Other Expense on the Statement of Functional Expenses. Total advertising expense for the year ended March 31, 2025 was $785.

Functional Allocation of Expenses
The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated based on direct costs for the program during the year.

Income Taxes and Uncertain Tax Positions
The Organization qualifies as an organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is not subject to tax at the entity level for federal and state income tax purposes.

The Organization accounts for uncertain tax positions in accordance with the provisions of FASB Codification Topic *Income Taxes*. FASB Codification Topic *Income Taxes* clarifies the accounting for uncertainty in income taxes and requires the Organization to recognize in their financial statements the impact of a tax position taken or expected to be taken in a tax return, if that position is more likely than not to be sustained under audit, based on the technical merits of the position. Management has assessed the tax positions of the Organization and determined that no positions exist that require adjustment or disclosure under the provisions of FASB Codification Topic *Income Taxes.*

The Organization files informational *Return of Organization Exempt from Income Tax* (Form 990) in the U.S. federal jurisdiction.

NOTE 3: FINANCIAL INSTRUMENTS WITH RISK OF ACCOUNTING LOSS

The Organization uses financial institutions in which it maintains cash balances, which at times may exceed federally insured limits or are uncollateralized. The Organization has not experienced any losses in such accounts, and management believes it is not exposed to significant credit risk related to cash. At March 31, 2025, the Organization had no uninsured cash balances.

NOTE 4: PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at March 31, 2025:

Vehicles	$	582,113
Buildings		927,428
Land		90,660
Furniture, fixtures, and equipment		56,095
Total property and equipment		1,656,296
Less accumulated depreciation		555,662
Property and equipment, net	$	1,100,634

NOTE 5: HOME INVESTMENT PARTNERSHIP PROGRAM

The Organization received funds from two HOME investment partnership program grant contracts, the Wewoka and Shawnee projects, for the purpose of providing affordable housing to low and moderate income individuals. The period of affordability is twenty years. The Organization will be required to pay back HOME funds invested in housing that does not meet the affordability requirements during the period of affordability as outlined in the agreement for both projects. The Organization has a land use restrictive agreement (LURA) deed restriction for both projects. The Wewoka project is owned by the Organization and is included in property and equipment, net, on the Statement of Financial Position. The Organization does not own the Shawnee project assets. See Note 6.

NOTE 6: INVESTMENT IN MILLENNIUM SOONER, LLC

The Organization is a limited partner with a 35% interest in the profit and losses in Millennium Sooner, LLC. Millennium Sooner, LLC owns a 1% general partner interest in Sooner Affordable Housing Partners, LP (Sooner Affordable Housing). The Organization does not have a controlling interest in Millennium Sooner, LLC and therefore records its interest as an investment under the equity method. Sooner Affordable Housing is the owner and developer of the Shawnee project discussed in Note 5.

NOTE 7: LEASING ARRANGEMENTS

The Organization has several non-cancellable operating leases for additional office in the area. The Organization includes in the determination of the right of use assets and lease liabilities any renewal options when the options are reasonably certain to be exercised. The Organization is typically responsible for the payment of certain expenses such as real estate taxes, insurance, and maintenance expenses.

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on a straight-line basis.

The Organization elected the practical expedient to not separate lease and non-lease components for real estate leases.

Total right of use assets and lease liabilities at March 31, 2025 are as follows:

Operating right-of-use assets - Other assets	$	342,122
Current operating lease obligation	$	32,215
Long-term operating lease obligation		309,907
Total operating lease obligations	$	342,122

The Organization applied the risk-free rate option to the operating lease using 4.82% as of April 1, 2024. Total lease cost for the year ended March 31, 2025, was $42,766. Cash paid for the amounts included in measurement of the lease liability totaled $48,000 for the year ended March 31, 2025, for operating cash flows from the operating lease.

The future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of March 31, 2025.

Years ended March 31,	
2026	$ 48,000
2027	48,000
2028	48,000
2029	48,000
2030	48,000
Thereafter	180,000
Total minimum operating lease payments	420,000
Total amount representing interest	(77,878)
Present value of minimum operating lease payments	$ 342,122

NOTE 8: CONCENTRATION OF CREDIT RISK AND FUNDING ARRANGEMENT

The majority of the Organization's support is derived from government contracts and grant awards administered through contracts with the state of Oklahoma or directly through the intermediary agency. Significant programs provided by the Organization includes:

Community Services – Administers federal and state grants for various programs for extremely-low to moderate income individuals to help alleviate the causes of poverty.

Emergency Services – Administers federal and state grants for emergency food and shelter programs for low-income individuals and families, homeless, and at-risk of homelessness.

HOME Investment Partnerships – Administers federal grants to provide affordable housing to low income, or disabled, or veteran individuals and families.

Transportation – Provides transit services for rural residents.

Government contracts and grant awards are renegotiated annually. For the year ended March 31, 2025, this support represented approximately 73% of the Organization's total revenue and support. The loss of a significant portion of these contracts and grant awards could have an adverse effect on the Organization's ability to continue in existence.

NOTE 9: BANKED MATCH

In accordance with requirements and procedures of Oklahoma Housing Finance Agency, the Organization carries forward HOME program match funds received in excess of match required by current year HOME contracts, and are available to be used as match on future HOME program contracts. This is referred to as "banked match." The balance of banked match as of March 31, 2025 was $252,175. The banked match has not been reflected in the accompanying Statement of Financial Position or Statement of Activities because it does not meet the criteria for recognition.

NOTE 10: RETIREMENT PLAN

The Organization has a defined contribution 401(k) pension plan covering substantially all of its employees. Employees are vested after four years of service and contributions are matched to employee contributions with a cap at 5%. The contributions during the year ended March 31, 2025 were $23,205.

NOTE 11: NONCASH INVESTING AND FINANCING ACTIVITES

During the year ended March 31, 2025, the Organization capitalized the following in property and equipment:

Purchase price	$	92,848
Noncash contribution of vehicle		(66,663)
Cash paid	$	26,185

NOTE 12: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following as of March 31, 2025:

Shoes that Fit, restricted for intended use in the program	$	30,496

NOTE 13: LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the Statement of Financial Position date for general expenditure are as follows:

Financial assets at year end:		
Cash and cash equivalents	$	217,035
Accounts and grants receivable		309,367
Total financial assets		526,402
Less:		
Restricted by donors for purpose restrictions		30,496
Deferred revenue		70,000
		100,496
Financial assets available to meet cash needs for general expenditures within one year	$	425,906

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

NOTE 14: COMMITMENTS AND CONTINGENCIES

In the normal course of operations, the Organization participates in a number of federal and state assisted grant programs. These programs are subject to audit by the grantors or their representatives. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Presently, the Organization has no such requests pending, and in the opinion of management, any such amounts would not be considered material.

From time to time, the Organization is subject to litigation and claims arising out of the normal course of operations. Management evaluates these contingencies based on information currently available, including advice of counsel and assessment of available insurance coverage. The ultimate outcome of such litigation is uncertain. However, management believes that the resolution of these matters will not have a material effect on the Organization's financial position or results of activities.

NOTE 15: UNCERTAINTY OF GOVERNMENT FUNDING

In light of the current political climate, there is uncertainty around the availability and continuity of some federal funding sources. This uncertainty arises from potential changes in government policies, budget allocations and legislative actions that may impact the funding streams for various programs and initiatives. Given the evolving nature of the political environment, it is challenging to predict the extent and timing of any changes to federal funding sources, if any. Management is continuing to monitor these developments and evaluating their potential impacts.

NOTE 16: SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 9, 2025, the date that the financial statements were available to be issued.

Supplementary Information

Central Oklahoma Community Action Agency, Inc.

Schedule of Expenditures of Federal and State Awards
Year ended March 31, 2025

Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract Number	Expenditures
FEDERAL AWARDS			
U. S. Department of Health and Human Services			
Pass-through from:			
Oklahoma Department of Commerce			
Community Service Block Grant	93.569	19444 CSBG 24	$ 524,925
Community Service Block Grant	93.569	19221 CSBG 23	501,190
Total Oklahoma Department of Commerce			1,026,115
Oklahoma Association of Community Action Agencies			
OK Diaper Distribution Demo	93.647	HHS-2024-ACF-OCS-EDA-0146	2,844
Total U. S. Department of Health and Human Services			1,028,959
U. S. Department of Transportation			
Pass-through from:			
Oklahoma Department of Transportation			
Section 5311 Rural Transportation	20.509	OK-2024-006	53,084
Section 5311 Rural Transportation	20.509	OK-2024-039	88,736
Section 5311 Rural Transportation Training	20.509	OK-2024-006	1,253
Section 5311 Rural Transportation Training	20.509	OK-2024-039	160
Section 5310 Enhanced Mobility of Seniors	20.513	OK-2022-040	66,663
Total U. S. Department of Transportation			209,896
U. S. Department of Homeland Security			
Pass-through from:			
United Way			
Emergency Food and Shelter Program	97.024	N/A	31,706
Total U. S. Department of Homeland Security			31,706
U.S. Department of Housing and Urban Development			
Pass-through from:			
Oklahoma Department of Commerce			
Emergency Solutions Grant Program	14.231	19556 ESG 24	60,508
Emergency Solutions Grant Program	14.231	19283 ESG 23	10,228
Total Oklahoma Department of Commerce			70,736
Oklahoma Housing Finance Agency			
HOME Investment Partnership Program	14.239	21- HOME -1677	17,814
Total Oklahoma Housing Finance Agency			17,814
City of Moore, OK			
Community Development Block Grant COVID 19	14.218	2024 CDBG-CV	3,999
Total U. S. Department of Housing and Urban Development			92,549
Total Expenditures of Federal Awards			$ 1,363,110

Central Oklahoma Community Action Agency, Inc.

Schedule of Expenditures of Federal and State Awards
Year ended March 31, 2025

Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract Number	Expenditures
STATE AWARDS			
Oklahoma Department of Commerce			
State-Appropriated Funds for Community Action Agencies	N/A	19264 SAF/CAA 24	$ 14,116
State-Appropriated Funds for Community Action Agencies	N/A	19491 SAF/CAA 25	32,514
Prescription Drug Program	N/A	RX 24 CAA OK/Canandian	15,892
Prescription Drug Program	N/A	RX 25 CAA OK/Canandian	13,140
Total Oklahoma Department of Commerce			75,662
Oklahoma Department of Transportation			
State Revolving Funds	N/A	STPTRF-9025 (535)	28,444
State Revolving Funds	N/A	STPTRF-9025 (560)	53,790
Total Oklahoma Department of Transportation			82,234
Total Expenditures of State Awards			$ 157,896
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			$ 1,521,006

NOTE 1:

The accompanying Schedule of Expenditures of Federal and State Awards includes the federal grant activity of **Central Oklahoma Community Action Agency, Inc.** and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of **Central Oklahoma Community Action Agency, Inc.**, it is not intended to and does not present the financial position, changes in net assets, or cash flow of **Central Oklahoma Community Action Agency, Inc.**

NOTE 2:

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. **Central Oklahoma Community Action Agency, Inc.** has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

LANDMARK
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Central Oklahoma Community Action Agency, Inc.
Shawnee, Oklahoma

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of **Central Oklahoma Community Action Agency, Inc.** (the Organization) (a nonprofit organization), which comprise the statement of financial position as of March 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated December 9, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Landmark PLC, Certified Public Accountants
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Board of Directors
Central Oklahoma Community Action Agency, Inc.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Fort Smith, Arkansas
December 9, 2025

LANDMARK
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Directors
Central Oklahoma Community Action Agency, Inc.
Shawnee, Oklahoma

Report on Compliance for Each Major Federal Program

We have audited **Central Oklahoma Community Action Agency, Inc.'s** (the Organization) (a nonprofit organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended March 31, 2025. The Organization's major federal programs are identified in the summary of independent auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Landmark PLC, Certified Public Accountants
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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Board of Directors
Central Oklahoma Community Action Agency, Inc.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Landmark PLC

Fort Smith, Arkansas
December 9, 2025

Central Oklahoma Community Action Agency, Inc.

Schedule of Findings and Questioned Costs
Year ended March 31, 2025

Summary of Independent Auditor's Results

1. The opinions expressed in the independent auditor's report were:

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. The independent auditor's report on internal control over financial reporting disclosed:

   Significant deficiency(ies)? ☐ Yes ☒ None reported
   Material weakness(es)? ☐ Yes ☒ No

3. Noncompliance considered material to the financial statements was disclosed by the audit?

   ☐ Yes ☒ No

4. The independent auditor's report on internal control over compliance with requirements that could have a direct and material effect on each major federal awards program disclosed:

   Significant deficiency(ies)? ☐ Yes ☒ None reported
   Material weakness(es)? ☐ Yes ☒ No

5. The opinions expressed in the independent auditor's report on compliance with requirements that could have a direct and material effect on each major federal awards program were:

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. The audit disclosed findings required to be reported by the Uniform Guidance?

   ☐ Yes ☒ No

7. The Organization's major programs were:

Cluster/Program	**Assistance Listing Number**
Community Services Block Grant	93.569

8. The threshold used to distinguish between Type A and Type B programs as those terms are defined in Uniform Guidance was $750,000.

9. The Organization qualified as a low-risk auditee as that term is defined in Uniform Guidance?

   ☒ Yes ☐ No

Central Oklahoma Community Action Agency, Inc.

Schedule of Findings and Questioned Costs
Year ended March 31, 2025

II. FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT AS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED *GOVERNMENT AUDITING STANDARDS*

There were no audit findings for the year ended March 31, 2025.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no audit findings for the year ended March 31, 2025.

Central Oklahoma Community Action Agency, Inc.

Summary Schedule of Prior Year Audit Findings
Year ended March 31, 2025

There were no prior year audit findings for the year ended March 31, 2024.

AGREEMENT

THIS AGREEMENT is entered into this 1st day of July, 2026 by and between the City of Shawnee, Oklahoma, a municipal corporation (hereinafter the "CITY"), and REACT Ambulance Authority, an Oklahoma Public Trust Authority (hereinafter "REACT").

WITNESS-ETH:

WHEREAS, REACT provides emergency response service to the citizens of the City of Shawnee; and

WHEREAS, the CITY possesses sufficient resources to provide dispatch services for REACT and has experience in being the primary respondent for dispatching emergency medical assistance; and

WHEREAS, it is the intent of the CITY and REACT to enter into a mutual cooperation agreement to arrange dispatch service for REACT to be provided by the CITY.

NOW, THEREFORE, in consideration of the mutual covenants and promises herein contained, the parties hereby agreed as follows:

1. The CITY agrees to provide dispatch services for REACT, including both telephone and radio communications to assist REACT in providing emergency service to the citizens of Shawnee.

2. The CITY agrees to be the primary respondent in taking calls on the private emergency line for REACT.

3. The CITY agrees to provide this service in a professional manner commencing on July 1, 2026 and to continue until June 30, 2027.

4. In consideration for the dispatch services provided by the CITY, REACT agrees to pay to the CITY Thirty-Five Thousand Five Hundred Dollars ($35,500.00) for the term of this Agreement, with payments to be made on a monthly basis in the amount of Two Thousand Nine Hundred Fifty-Eight Dollars and Thirty-Three Cents ($2,958.33).

5. Both parties agree that REACT is an independent contractor for purposes of this Agreement and is not an employee of the CITY. REACT shall be responsible for its own insurance, payroll taxes and salaries. Nothing in this Agreement establishes an Agency Relationship or any other legal relationship between REACT and the CITY, other than the provisions stated in this Agreement.

6. Each party agrees to assume all liability and/or costs of litigation arising from the actions of its own employees. Should any liability occur due solely to the actions of an employee of one of the parties, that party agrees to hold the other party harmless from liability and to indemnify the other party for any judgment or costs of litigation, including attorney fees.

7. This Agreement comprises all the terms agreed to by the parties and any modification, amendment or alteration of this Agreement must be in writing and executed by both parties.

8. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

9. This Agreement shall expire June 30, 2027. This Agreement may be renewed or extended by agreement of both parties thereafter.

10. This Agreement may be terminated by either party without cause upon thirty (30) days written notice directed to the other party. For purposes of this paragraph, the notice shall be sent to either the City Manager of the City of Shawnee or the Chairman of the REACT Ambulance Authority.

11. If any provision of this Agreement is held to be invalid or unenforceable by any court or agency of the state or federal government, then said provision will be modified to reflect the parties' intentions. All remaining provisions of this Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the said parties, by their representatives, set their hands to this Agreement on _____.

CITY OF SHAWNEE

_____
MARK SIMPSON
INTERIM CITY MANAGER

(SEAL)
ATTEST:

_____
LISA LASYONE, MMC
CITY CLERK

REACT AMBULANCE AUTHORITY

_____
DIRECTOR

ATTEST/NOTARY:

_____
Name: _____
Title: _____

Approved as to form and legality on _____.

_____
JOSEPH M. VORNDRAN
CITY ATTORNEY

Grove Elementary School District

SCHOOL AGREEMENT

This agreement made and entered into this 1st day of July, 2026, by and between the City of Shawnee, Oklahoma, a municipal corporation, hereinafter referred to as the "City", and Grove Elementary School District (63-C027) of Pottawatomie County, Oklahoma, hereinafter referred to as "District", WITNESSETH:

PURPOSE: The purpose of this agreement is to provide for the increased safety and security of Grove School through the placement of a police officer in said school on a full-time basis.

TERM: The term of this agreement shall be from the 1st day of July, 2026 through the 30th day of June, 2027. This agreement shall be for the period of one (1) year.

ADMINISTRATION: This agreement shall be administered by the City Manager and the Chief of Police of the City with input from the District administration. These representatives shall be responsible for administering this agreement and shall have the authority to determine the duties to be performed by the officer and the resolution of disputes. The City Manager and the Chief of Police of the City shall receive from District periodic recommendations and suggestions as to needs of the District. These recommendations shall be submitted by the Superintendent of schools for the District.

DUTIES: The officer shall be a certified police officer of the City and shall perform those tasks and duties delineated in the schedule of duties as approved by the administrators.

OFFICER: District and the City shall have the right to mutually select any officer of their own choosing from those police officers of the City who volunteer for consideration for this duty and District and City shall have the right to substitute another officer should they choose to do so. The officer shall at all times remain as a police officer of City, subject to the immediate supervision of the Chief of Police or his designee.

EXCLUSIVE USE: The said officer shall be assigned on a full-time basis to District to serve as a police officer to provide increased safety and security within the buildings known as the Grove School. Full-time will be considered as 8 hours on-site duty time. Officer shall serve the District full-time as assigned to the Grove School. Provided that in the event of an emergency as determined by the Chief of Police of City of Shawnee, the City shall have a right to reassign said officer as needed.

CONSIDERATION: In consideration for this agreement, District agrees to pay to City the Actual Costs not to exceed $53076.16 to cover the salary, uniform allowance, and weapons allowance of the police officer, all of which is prorated to cover 9 months of the officer's salary and allowances, designed to span up to 180 instructional days at each school site. This consideration remains unchanged unless there are changes of the actual salary or allowances paid to the officer. City shall be responsible for providing the patrol car and any other necessary equipment required by the officer for the performance of their duties.

LIABILITY: City agrees that it shall be responsible for any liability arising from the actions of the officer in the same manner and to the same extent as it has liability for the actions of any City police officer. Each party shall assume and be responsible for any liability or the costs of litigation arising from actions of its own employees.

TERMINATION: This agreement shall be subject to termination upon written notification by either party upon ten (10) day notice.

WITNESS OUR HANDS the parties, by their representatives, set their hands to this Agreement on May 11, 2026.

CITY OF SHAWNEE
SHAWNEE, OKLAHOMA

_____
MARK SIMPSON
CITY MANAGER

ATTEST:

_____
LISA LASYONE, MMC
CITY CLERK

GROVE ELEMENTARY SCHOOL DISTRICT
OF POTTAWATOMIE COUNTY
STATE OF OKLAHOMA

_____
SUPERINTENDENT

ATTEST:

_____
CLERK

APPROVED as to form and legality on _____.

_____
CITY ATTORNEY

NORTH ROCK CREEK
SCHOOL AGREEMENT

This agreement made and entered into this 1st day of July, 2026, by and between the City of Shawnee, Oklahoma, a municipal corporation, hereinafter referred to as the "City", and the Independent School District North Rock Creek of Pottawatomie County, Oklahoma, hereinafter referred to as "District", WITNESSETH:

PURPOSE: The purpose of this agreement is to provide for the increased safety and security of North Rock Creek Schools through the placement of a police officer in said school on a full-time basis.

TERM: The term of this agreement shall be from the 1st day of July 2026 through the 30th day of June, 2027. This agreement shall be for the period of one (1) year.

ADMINISTRATION: This agreement shall be administered by the City Manager and the Chief of Police of the City with input from the District administration. These representatives shall be responsible for administering this agreement and shall have the authority to determine the duties to be performed by the officer and the resolution of disputes. The City Manager and the Chief of Police of the City shall receive from District periodic recommendations and suggestions as to needs of the District. These recommendations shall be submitted by the Superintendent of schools for the District.

DUTIES: The officer shall be a certified police officer of the City and shall perform those tasks and duties delineated in the schedule of duties as approved by the administrators.

OFFICER: District and the City shall have the right to mutually select any officer of their own choosing from those police officers of the City who volunteer for consideration for this duty and District and City shall have the right to substitute another officer should they choose to do so. The officer shall at all times remain as a police officer of City, subject to the immediate supervision of the Chief of Police or his designee.

EXCLUSIVE USE: The said officer shall be assigned on a full-time basis to District to serve as a police officer to provide increased safety and security within the buildings known as the North Rock Creek Schools. Full-time will be considered as 8 hours on site duty time. Officer shall serve the District full-time as assigned to the North Rock Creek Schools. Provided that in the event of an emergency as determined by the Chief of Police of city, the City shall have a right to reassign said officer as needed.

CONSIDERATION: In consideration for this agreement, District agrees to pay to City the Actual Costs to cover the salary, uniform allowance, and weapons allowance of the police officer. This consideration remains unchanged unless there are changes of the actual salary or allowances paid to the officer. City shall be responsible for providing the patrol car and any other necessary equipment required by the officer for the performance of their duties.

LIABILITY: City agrees that it shall be responsible for any liability arising from the actions of the officer in the same manner and to the same extent as it has liability for the actions of any police officer. Each party shall assume and be responsible for any liability or the costs of litigation arising from actions of its own employees.

TERMINATION: This agreement shall be subject to termination upon written notification by either party upon ten (10) days notice.

WITNESS OUR HANDS the parties, by their representatives, set their hands to this Agreement on _____.

CITY OF SHAWNEE,
SHAWNEE, OKLAHOMA

_____
MARK SIMPSON
CITY MANAGER

(SEAL)
ATTEST:

_____
LISA LASYONE, MMC, CITY CLERK

NORTH ROCK CREEK SCHOOLS
OF POTTAWATOMIE COUNTY,
STATE OF OKLAHOMA

BM

_____
Superintendent

ATTEST:

_____
Clerk

Approved as to form and legality on _____.

_____
JOSEPH M. VORNDRAN
CITY ATTORNEY

AGREEMENT

THIS AGREEMENT is entered into this 1st day of July 2026 between the City of Shawnee, Oklahoma, a municipal corporation (hereinafter the "CITY"), and "Bethel Fire Department" (hereinafter "BETHEL FD").

WITNESSETH:
WHEREAS, BETHEL FD provides emergency response services; and

WHEREAS, the CITY possesses sufficient resources to provide dispatch services for BETHEL FD and has experience in being the primary respondent for dispatching emergency assistance; and

WHEREAS, it is the intent of the CITY and BETHEL FD to enter into a cooperation agreement to arrange dispatch service for BETHEL FD to be provided by the CITY.

NOW, THEREFORE, in consideration of the mutual covenants and promises herein contained, the parties hereby agreed as follows:

1. The CITY agrees to provide dispatch services for BETHEL FD, including both telephone and radio communications to assist BETHEL FD in providing emergency services.

2. The CITY agrees to be the primary respondent in taking calls on the Nine-One-One (9-1-1) emergency line for BETHEL FD.

3. The CITY agrees to provide this service in a professional manner commencing on July 1, 2026, and to continue until June 30, 2027.

4. In consideration for the dispatch services provided by the CITY, BETHEL FD agrees to pay to the CITY Two Thousand Dollars ($2,000) for the term of this Agreement, with payments to be made quarterly in the amount of Five Hundred Dollars ($500).

5. Both parties agree that BETHEL FD is an independent contractor for purposes of this Agreement and is not an employee of the CITY. BETHEL FD shall be responsible for its own insurance, payroll taxes, and salaries. Nothing in this Agreement establishes an Agency Relationship or any other legal relationship between BETHEL FD and the CITY, other than the provisions stated in this Agreement.

6. BETHEL FD shall be responsible for its own radio contract to include programming, maintenance, and purchasing of radio equipment, including the one-time cost to add an additional radio channel to the CITY audio logging equipment.

7. Each party agrees to assume all liability and/or costs of litigation arising from the actions of its own employees. Should any liability occur due solely to the actions of an employee of one of the parties, that party agrees to hold the other party harmless from liability and to indemnify the other party for any judgment or costs of litigation, including attorney fees.

8. This Agreement comprises all the terms agreed to by the parties and any modification, amendment or alteration of this Agreement must be in writing and executed by both parties.

9. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

10. This Agreement shall expire June 30, 2027. This Agreement may be renewed or extended by agreement of both parties thereafter.

11. This Agreement may be terminated by either party without cause upon thirty (30) days written notice directed to the other party. For purposes of this paragraph, the notice shall be sent to either the City Manager of the City of Shawnee or the Bethel Fire Chief of the BETHEL FD.

12. If any provision of this Agreement is held to be invalid or unenforceable by any court or agency of the state or federal government, then said provision will be modified to reflect the parties' intentions. All remaining provisions of this Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on 5/4/2026.

BETHEL FIRE DEPARTMENT

Royce Shelby
Printed Name:
Title: Chief

ATTEST/NOTARY:

_____
Printed Name:_____
Title: _____

THE CITY OF SHAWNEE, OKLAHOMA
A Municipal Corporation

ATTEST:

_____
MARK SIMPSON
INTERIM CITY MANAGER

_____
LISA LASYONE, MMC
CITY CLERK

Approved as to form and legality on _____.

_____
JOE VORNDRAN, CITY ATTORNEY

AGREEMENT

THIS AGREEMENT is entered into this 1st day of July 2026 between the City of Shawnee, Oklahoma, a municipal corporation (hereinafter the "CITY"), and "Mcloud Fire Department" (hereinafter "MCLOUD FD").

WITNESSETH:
WHEREAS, MCLOUD FD provides emergency response services; and

WHEREAS, the CITY possesses sufficient resources to provide dispatch services for MCLOUD FD and has experience in being the primary respondent for dispatching emergency assistance; and

WHEREAS, it is the intent of the CITY and MCLOUD FD to enter into a cooperation agreement to arrange dispatch service for MCLOUD FD to be provided by the CITY.

NOW, THEREFORE, in consideration of the mutual covenants and promises herein contained, the parties hereby agreed as follows:

1. The CITY agrees to provide dispatch services for MCLOUD FD, including both telephone and radio communications to assist MCLOUD FD in providing emergency services.

2. The CITY agrees to be the primary respondent in taking calls on the Nine-One-One (9-1-1) emergency line for MCLOUD FD.

3. The CITY agrees to provide this service in a professional manner commencing on July 1, 2026, and to continue until June 30, 2027.

4. In consideration for the dispatch services provided by the CITY, MCLOUD FD agrees to pay to the CITY Six Thousand Dollars ($6,000) for the term of this Agreement, with payments to be made monthly in the amount of Five Hundred Dollars ($500).

5. Both parties agree that MCLOUD FD is an independent contractor for purposes of this Agreement and is not an employee of the CITY. MCLOUD FD shall be responsible for its own insurance, payroll taxes, and salaries. Nothing in this Agreement establishes an Agency Relationship or any other legal relationship between MCLOUD FD and the CITY, other than the provisions stated in this Agreement.

6. MCLOUD FD shall be responsible for its own radio contract to include programming, maintenance, and purchasing of radio equipment, including the one-time cost to add an additional radio channel to the CITY audio logging equipment.

7. Each party agrees to assume all liability and/or costs of litigation arising from the actions of its own employees. Should any liability occur due solely to the actions of an employee of one of the parties, that party agrees to hold the other party harmless from liability and to indemnify the other party for any judgment or costs of litigation, including attorney fees.

8. This Agreement comprises all the terms agreed to by the parties and any modification, amendment or alteration of this Agreement must be in writing and executed by both parties.

9. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

10. This Agreement shall expire June 30, 2027. This Agreement may be renewed or extended by agreement of both parties thereafter.

11. This Agreement may be terminated by either party without cause upon thirty (30) days written notice directed to the other party. For purposes of this paragraph, the notice shall be sent to either the City Manager of the City of Shawnee or the Mcloud Fire Chief of the MCLOUD FD.

12. If any provision of this Agreement is held to be invalid or unenforceable by any court or agency of the state or federal government, then said provision will be modified to reflect the parties' intentions. All remaining provisions of this Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on _____.

MCLOUD FIRE DEPARTMENT

_____

Printed Name: Josh Jenkins
Title: Fire Chief

ATTEST/NOTARY:

_____

Printed Name: Cynthia Wayman
Title: City Clerk/Treasurer

THE CITY OF SHAWNEE, OKLAHOMA
A Municipal Corporation

_____

MARK SIMPSON
CITY MANAGER

ATTEST:

_____

LISA LASYONE, MMC
CITY CLERK

Approved as to form and legality on _____.

_____

JOE VORNDRAN, CITY ATTORNEY

AGREEMENT

This Agreement ("Agreement") is entered into between the CITY OF SHAWNEE, a municipal corporation LESSOR ("City"), and Dace Dockery, LESSEE, collectively the ("Parties").

WHEREAS, the City is the owner of public property known as The Regional Park Property, hereinafter referred to as the "Property", in the City of Shawnee, Pottawatomie County, State of Oklahoma, and;

WHEREAS, it is the desire of the parties to set out in detail the rights and responsibilities of the parties regarding the use of said City Property.

NOW, THEREFORE, in consideration of the covenants, terms and conditions herein contained, the City and Lessee agree as follows:

1. The City hereby grants the right and privilege to Dace Dockery to lease the property located generally at the North East corner of Westech and what would be Leo Street, City of Shawnee, Pottawatomie County, State of Oklahoma, hereinafter jointly referred to as the "Property".

2. This Agreement shall commence on July 1, 2026 and end on June 30, 2027 unless sooner terminated in accordance with the express provisions of this Agreement or renewed as provided in this section. This Agreement shall automatically renew for successive one (1) year terms at the end of the Original Term and each subsequent renewal term, unless revoked in writing by the City or Dace Dockery , by May 1st of the then-current renewal term. It is further agreed that either of the Parties shall have the right and privilege of terminating this Agreement at any time in the event of a material default by the other Party, upon giving sixty (60) days' notice, in writing, to the other Party of its intention to terminate provided the other party fails to cure, or commence the taking of actions designed to cure, such default within such sixty (60) day time period and in the event the city becomes ready to start on the Regional Park, a 60 day notice of termination will be given. In the event this Agreement is terminated, all rights and interests of the Parties hereto shall thereupon cease. Upon termination of this Agreement, lessee shall retain all rights to all items owned by the lessee. Any and all structures which have been placed or constructed on the Property by lessee shall become the property of the City unless otherwise mutually agreed to in writing by the City and lessee. The Parties acknowledge that the lessee shall pay to the City a sum of

$5,000.00 on the first day of July every calendar year as lease payment for use of the Property along with proof of insurance.

3. Before any changes are made or improvements to the property, the lessee shall gain approval from the City. No permanent structures will be allowed on the property.

4. It is agreed that the Property is to be used by the lessee solely for the purposes of pasture land. It is further agreed between the Parties that the lessee shall make every effort to accommodate the City of Shawnee for access to and on the property within reason and shall maintain a local contact, accessible to the City.

5. The lessee shall not assign this Agreement, or any interest herein, or sublet any portion of the Property to any other person or entity.

6. The lessee will "indemnify" and hold harmless and exempt the City, it's officers, employees, agents, and assigns from any damage or injury to persons or any damage to property of every kind arising from the management and use of the Property by the lessee, its invitees, employees, and representatives from the failure of the lessee to keep the Property in good condition and repair or for any negligent or intentional act committed by lessee, its invitees, employees, and representatives resulting in injury of any kind.

7. The Lessee shall maintain during the life of this contract, such Public Liability and Property Damage Insurance as will protect him from claims for damages for bodily injury, including accidental death, as well as claims from property damages, which may arise from operations under the contract; and the amount of insurance shall be as follows:

   a. Comprehensive Public Liability Insurance including, but not limited to product liability:

      1. Bodily Injury – Each Person $ 125,000.00
      2. Bodily Injury – Each Accident $1,000,000.00
      3. Property Damage – Each Person $ 50,000.00
      4. Property Damage – Each Accident $1,000,000.00

   The policies of insurance shall be executed by insurance of indemnity carriers authorized to do business in the State of Oklahoma and said insurance shall name the City of Shawnee as co-insured.

The Lessee shall furnish certificates evidencing such insurance and shall not be cancelled or changed without giving the City ten (10) days prior written notice.

IN WITNESS HEREOF the City of Shawnee, and Dace Dockery, by their representatives, set their hands to this Agreement on the 3 day of JUNE, 2026.

THE CITY OF SHAWNEE, OKLAHOMA
A MUNICIPAL CORPORATION

_____
MARK SIMPSON, CITY MANAGER

ATTEST:

_____
LISA LASYONE, MMC, CITY CLERK

Dace Dockery
LESSEE

STATE OF OKLAHOMA)
) SS:
COUNTY OF _____)

_____
JOSEPH M. VORNDRAN, CITY ATTORNEY

City Clerk Department
16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: June 15, 2026

To: Board of City Commissioners

From: Kacie Eck, Director of Utilty Billing and Court Administration

Subject: Acknowledge the Contract for Solid Waste Collection, Recycling, and Disposal Services with GFL Environmental, formerly Central Disposal, for Fiscal Year 2026-2027.

Background: In accordance with the Contract for Solid Waste Collection, Recycling, and Disposal Services entered on July 1, 2020, City staff is requesting the contract be acknowledged for Fiscal Year 2026-2027. GFL Environmental purchased Central Disposal in 2025. Funds have been budgeted for Fiscal Year 2026-2027.

Financial Impact: Estimated expenditure in Fiscal Year 2026-2027 of $3,065,963.51 from the Shawnee Municipal Authority, Utility Billing, Sanitation/Trash, 501-5-0310-53382

Attachments: Contract

Staff Recommendation: Approval of item.

CONTRACT
FOR
SOLID WASTE COLLECTION, RECYLCING AND
DISPOSAL SERVICES

This contract, made and entered into this 1st day of July, 2020, by and between the City of Shawnee/Shawnee Municipal Authority, a public Authority in which the Shawnee Municipal Authority holds the beneficial interest, hereinafter referred to as "CITY/AUTHORITY" and

CENTRAL DISPOSAL, LLC

4650 NORTH HARRISON

SHAWNEE OKLAHOMA 74804

Hereinafter referred to as "CONTRACTOR."

WHEREAS, the CONTRACTOR did on the 2nd day of March, 2020, submit a proposal pursuant to a Request for Proposals as approved by the Trustees of the CITY/AUTHORITY to collect, remove, and dispose of all residential solid waste within the City of Shawnee, and to perform other such work as may be incidental thereto, for the period from July 1, 2020, through June 30, 2030, inclusive; all of the expense of every nature and kind incurred in collection, removing and disposing of said solid waste to be paid by CONTRACTOR.

NOW, THEREFORE, in consideration of the following mutual agreements and covenants herein contained, it is understood and agreed by and between CONTRACTOR and CITY/AUTHORITY that:

I. The term of this contract is from July 1, 2020 to June 30, 2030. Divided into ten (10) periods as follows:

Period 1 - July 1, 2020 to June 30, 2021
Period 2 - July 1, 2021 to June 30, 2022
Period 3 - July 1, 2022 to June 30, 2023
Period 4 - July 1, 2023 to June 30, 2024
Period 5 - July 1, 2024 to June 30, 2025
Period 6 - July 1, 2025 to June 30, 2026
Period 7 - July 1, 2026 to June 30, 2027
Period 8 - July 1, 2027 to June 30, 2028
Period 9 - July 1, 2028 to June 30, 2029
Period 10 - July 1, 2029 to June 30, 2030

At the end of each period of the contract, the CITY/AUTHORITY has the sole discretion to continue the contract for the succeeding period of the contract or to discontinue the contract with no penalty upon thirty (30) day written notice to the CONTRACTOR.

II. The above referenced Proposal, the Request for Proposals, General and Special Conditions, Performance, Payment and Guarantee Bonds are expressly made a part of this

contract by reference as though fully set out verbatim herein with the following clarifications:

1. Section 1.1(c) of the General and Special Conditions shall be amended to define Bulk Waste as *"Bulk Waste - Stoves, refrigerators, water tanks, washing machines, furniture and other waste materials other than construction debris, dead animals, hazardous waste or stable matter with weights or volumes greater than those allowed for bins or containers, as the case may be; provided that the monthly volume to be placed for curbside collection cannot be greater than 3 cubic yards. Bulk waste items which typically contain refrigerants such as Freon will not be accepted unless the person disposing of such items provides the CONTRACTOR with an acceptable written certification that the refrigerant has been removed in accordance with the procedures established under E.P.A.'s CFC Recycling and Disposal Rule of 1993 (40 CFR 82.156 (g) or (h))."*

2. Section 1.1(aa) of the General and Special Conditions shall be added to define Yard Waste as *"Yard Waste - grass clippings, leaves, tree limbs and other yard waste materials other than dirt and construction debris provided that the volume of yard waste to be collected curbside weekly cannot exceed 8 Bags and/or Bundles weighing no more than 35 pounds per Bag or Bundle.*

3. CONTRACTOR may charge customers for lost or destroyed poly carts, provided that the charge for the replacement poly carts does not exceed the actual cost paid by CONTRACTOR.

III. The CITY/AUTHORITY agrees to pay and the CONTRACTOR agrees to accept, in full consideration for the performance of the CONTRACTOR'S obligations, compensation to be computed at the unit prices set forth in the Schedule of Quotes.

This contract covers the Basic Residential Services as set forth in the Request for Proposals and in the Schedule of Quotes.

IV. This contract constitutes the entire agreement and understanding between the parties hereto, and shall not be modified, altered, changed, or amended in any respect unless in writing and signed by both parties hereto.

Should the CITY/AUTHORITY participate with the CONTRACTOR in any cost reduction programs, efficiency studies or studies of innovative methods or equipment or take any action that results in cost savings for the CONTRACTOR, the CITY/AUTHORITY shall receive rate decreases equal to a minimum of fifty percent (50%) of the saving realized by the CONTRACTOR.

V. CITY/AUTHORITY, CONTRACTOR, and JAMES MICHAEL ADCOCK consistent with past practice, agree to waive the CONTRACTORS bonding requirements contained in Section 3 of the General and Specific Conditions, and extend the obligations of that certain Guarantee of Performance entered into by the Parties on June 30, 2011 through the term of this Contract for Solid Waste Collection, Recycling and Disposal Services. The above referenced Guarantee of Performance is expressly made a part of this contract by reference as though fully set out verbatim herein.

CONTRACTOR shall conform to all laws, ordinances, rules and regulations applicable to this contract.

VI. CONTRACTOR shall indemnify; save and hold harmless the CITY/AUTHORITY, the City, their officers, employees and agents from all claims, suits or actions of whatever kind or character made upon or brought against the City or CITY/AUTHORITY, their officers, employees or agents, for or on account of any injuries or damage received or sustained by any party or parties by or from the acts of said CONTRACTOR or its servants, agents, employees and subcontractors, in doing the work and rendering the services herein contracted for, or by or in consequence of any negligence in operations or any improper equipment or material used, or by or on account of any act or omission of CONTRACTOR or servants, agents, employees or subcontractors and also from all claims of damage for infringement of any patent in fulfilling this contract. This indemnity shall include attorney's fees and costs and all other costs and expenses incurred in the defense of any suit.

VII. CONTRACTOR shall not assign this contract to another party, company, partnership or corporation without specific approval in writing from the CITY/AUTHORITY.

VIII. If CONTRACTOR changes ownership, name, etc., then the CITY/AUTHORITY shall have the option to re-bid the contract immediately if CITY/AUTHORITY so desires.

IX. CONTRACTOR shall pay all just claims due for the payment of all employees and mechanics for labor that shall be performed, for the payment of all material and equipment furnished, and for the payment of material, equipment and facilities rented which is actually used or rented in the performance of this contract.

CONTRACTOR shall submit evidence satisfactory to the CITY/AUTHORITY that all payrolls, equipment, materials or facility bills, and other indebtedness pertaining to the performance of this contract have been paid.

X. In the event that it shall become impossible or unlawful for CONTRACTOR to continue the performance of this contract by reason of an Act of God, an Act of the Legislature herein after passed, or by Act of the City or CITY/AUTHORITY or by reason of a final order by the court of record in proceedings not instituted by or acquiesced in by the CONTRACTOR, directly or indirectly, and not due to any negligence upon the CONTRACTOR, the CONTRACTOR shall not be liable for damage for consequences arising solely out of such impossibility.

XI. This contract shall not constitute a franchise or an exclusive right to collect solid waste within the corporate limits of the City of Shawnee.

XII. This contract shall be governed by the laws of the State of Oklahoma both as to interpretation and performance.

In witness whereof, we, the contracting parties, by our duly authorized agents, hereto affix our signatures and seals at Shawnee, Oklahoma, this 1st day of July, 2020.

CITY/AUTHORITY

By: W. Chance Allison
W. Chance Allison
City Manager

(SEAL)
ATTEST:

Lisa Lasyone
Lisa Lasyone, CMC
City Clerk

CENTRAL DISPOSAL, LLC

By: Jon-Mark Adcock

Printed Name: Jon-Mark Adcock

Title: Member/Owner

(SEAL)
ATTEST:

Secretary

JAMES MICHAEL ADCOCK

(SEAL)
ATTEST:

Secretary

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MANAGEMENT AGREEMENT

between

CITY OF SHAWNEE, OKLAHOMA

and

GLOBAL SPECTRUM, L.P.
d/b/a OAK VIEW GROUP

Dated: Effective as of July 1, 2024

DocuSign Envelope ID: 97CBADAA-D48A-4877-972B-8FA46AADDBE5

MANAGEMENT AGREEMENT

This Management Agreement ("**Agreement**") is entered into on _____, 2024 and made effective as of the 1st day of July 1, 2024 ("**Effective Date**"), by and between the City of Shawnee, Oklahoma, an Oklahoma Municipal Corporation ("**City**"), and Global Spectrum, LP, a Delaware limited partnership d/b/a Oak View Group (formerly doing business as Spectra Venue Management) ("**Manager**").

RECITALS

WHEREAS, City owns the Heart of Oklahoma Exposition Center with 152,400 square feet of exhibition space (the "**Expo Center**"), and a fifty-two (52) acre fairgrounds on which the Expo Center is located, which includes an outdoor arena seating 7,500, a 19,200 square foot indoor arena seating 1,000 and an RV park (collectively, the "**Facilities**"); and

WHEREAS, the City desires to engage Manager to manage and operate the Facilities on behalf and for the benefit of the City, and Manager desires to accept such engagement, pursuant to the terms and conditions contained herein; and

WHEREAS, the City and Manager are parties to a certain Management Agreement dated August 1, 2019, as amended by a First Amendment dated March 29, 2024, pursuant to which the City engaged Manager to manage and operate the Facilities through September 30, 2024 ("**Prior Management Agreement**"), which Prior Agreement shall now expire on June 30, 2024 and thereafter be replaced by this Agreement;

NOW THEREFORE, for and in consideration of the foregoing, the mutual covenants and promises hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties, intending to be legally bound, hereby agree as follows:

ARTICLE 1
DEFINITIONS

Section 1.1. Definitions**.** For purposes of this Agreement, the following terms have the meanings referred to in this Section:

Affiliate: a person or company that directly or indirectly, through one or more intermediaries, controls or is controlled by, or is under common control with, a specified person or company.

Agreement: shall mean this Management Agreement, together with all schedules and exhibits attached hereto (each of which are incorporated herein as an integral part of this Agreement).

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Capital Expenditures: all expenditures for building additions, alterations, repairs or improvements and for purchases of additional or replacement furniture, machinery, or equipment, where the cost of such expenditure is greater than $5,000 and the depreciable life of the applicable item is, according to generally accepted accounting principles, is in excess of five (5) years.

City- and County-Supported Events: shall mean the Pottawatomie County Free Fair, the Pottawatomie County Junior Livestock Show and the International Finals Youth Rodeo.

City: shall have the meaning given to such term in the opening paragraph of this Agreement.

Commercial Rights: naming rights, pouring rights, advertising, sponsorships, the branding of food and beverage products for resale, premium seating (including suites, club seats and party suites) and memorial gifts at or with respect to the Facilities and owned or controlled by the City.

CPI: the "Consumer Price Index" for "All Urban Consumers (CPI-U), as published by the United States Department of Labor, Bureau of Labor Statistics or such other successor or similar index.

Effective Date: shall have the meaning given to such term in the opening paragraph of this Agreement.

Emergency Repair: the repair of a condition which, if not performed immediately, creates an imminent danger to persons or property and/or an unsafe condition at the Facilities threatening persons or property.

Event Account: a separate interest-bearing account in the name of the City and under the City's Federal ID number in a local qualified public depository, to be designated by the City, where advance ticket sale revenue is deposited by Manager.

Event of Force Majeure: an act of God, fire, earthquake, hurricane, flood, riot, civil commotion, terrorist act, terrorist threat, storm, washout, wind, lightning, landslide, explosion, epidemic, inability to obtain materials or supplies, accident to machinery or equipment, any law, ordinance, rule, regulation, or order of any public or military authority stemming from the existence of economic or energy controls, hostilities or war, a labor dispute which results in a strike or work stoppage affecting the Facilities or services described in this Agreement, or any other cause or occurrence outside the reasonable control of the party claiming an inability to perform and which by the exercise of due diligence could not be reasonably prevented or overcome.

Existing Contracts: Service Contracts, Revenue Generating Contracts, and other agreements relating to the day-to-day operation of the Facilities existing as of the Effective Date, including without limitation the Avedis Foundation Grant Agreement, dated February 6, 2017, and the Avedis Foundation Grant Agreement Amendment, dated June 21, 2023.

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EXPO: shall mean the Heart of Oklahoma Exposition Center.

Facilities: shall have the meaning given to such term in the Recitals to this Agreement, and shall be deemed to include the entire EXPO grounds property, including the Expo Center, the 7,500 seat outdoor arena, the 19,200 square foot indoor arena, and the RV park, as such areas are identified on Schedule 1 hereto.

FF&E: furniture, fixtures and equipment to be procured for use at the Facilities.

Fixed Management Fee: the fixed monthly fee the City shall pay to Manager under this Agreement, as more fully described in Section 3.1 of this Agreement.

Food and Beverage Fee: the fee the City shall pay to Manager under this Agreement for Manager's provision of Food and Beverage Services, as more fully described in Section 3.3 of this Agreement.

Food and Beverage Services: shall have the meaning given to such term in Section 13.1 hereof.

General Manager: the employee of Manager acting as the full-time on-site general manager of the Facilities.

Incentive Fee: the contingent fee the City shall pay to Manager under this Agreement, if earned, as more fully described in Section 3.2 below.

Initial Term: shall have the meaning given to such term in Section 4.1 of this Agreement.

Laws: federal, state, local and municipal laws, statutes, rules, regulations and ordinances.

Management-Level Employees: the General Manager, Assistant General Manager, Business Manager (or employees with different titles performing similar functions), and any department head employed by Manager to perform services at the Facilities (including, if applicable, employees performing the function of the Director of Operations, Director of Sales and Marketing, Director of Security, Finance Director and Event Manager).

Manager: shall have the meaning given to such term in the opening paragraph of this Agreement.

Marketing Plan: a plan for the advertising and promotion of the Facilities and Facilities' events, which may contain but not be limited to the following elements: (i) market research, (ii) market position, (iii) marketing objectives, (iv) marketing strategies, (v) booking priorities, (vi) targeted events - local, regional, national and international, (vii) targeted meetings, conventions

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and trade shows, (viii) industry advertising campaign, (ix) internal and external support staff, (x) advertising opportunities at the local, regional and national level, (xi) attendance at various trade shows, conventions and seminars, (xii) incentive formulas for multiple event presenters, (xiii) suite and club seat sales, (xiv) merchandising and retail, (xv) food and beverage, (xvi) a plan for the sale of commercial rights, including without limitation naming rights, pouring rights, advertising signage, sponsorships (including event sponsorships), branding of food and beverage products for resale, premium seating (including but not limited to suites and club seats), and memorial gifts, (xvii) a plan regarding national, regional and local public relations and media relations, (xviii) development of an in-house advertising agency, and (xix) policies regarding the use of trade/barter.

Net Operating Income/Loss: shall mean the amount by which Revenue exceeds Operating Expenses (resulting in Net Operating Income), or by which Operating Expenses exceed Revenue (resulting in Net Operating Loss), in the applicable time period.

Operating Account: a separate interest-bearing account in the name of the City and under the City's Federal ID number in a local qualified public depository, to be designated by the City, where Revenue is deposited and from which Operating Expenses are paid.

Operating Budget: a line item budget for the Facilities that includes a projection of Revenues and Operating Expenses, presented on a monthly and annual basis.

Operating Expenses: all expenses incurred by Manager in connection with its operation, promotion, maintenance and management of the Facilities, and in connection with the provision of Food and Beverage Services and the marketing and sale of Commercial Rights, including but not limited to the following: (i) employee payroll, benefits, reasonable relocation costs (for Manager employees relocating to the Shawnee area to work on-site at the Facility, as opposed to any Facility employees relocating away from the Shawnee area), severance costs (limited to no more than 3-months' salary), bonus and related costs, (ii) cost of operating supplies, including general office supplies, (iii) advertising, marketing, group sales, and public relations costs, (iv) cleaning expenses, (v) data processing costs, (vi) dues, subscriptions and membership costs, (vii) printing and stationary costs, (viii) postage and freight costs, (ix) equipment rental costs, (x) minor repairs, maintenance, and equipment servicing, not including expenses relating to performing capital improvements or repairs, (xi) security expenses, (xii) telephone and communication charges, (xiii) travel expenses of Manager employees, (xiv) cost of employee uniforms and identification, (xv) exterminator, snow and trash removal costs, if applicable (xvi) computer, software, hardware and training costs, (xvii) parking expenses, (xiii) utility expenses, (xix) office expenses, (xx) audit and accounting fees, (xxi) legal fees, (xxii) all bond and insurance costs, including but not limited to personal property, liability, and worker's compensation insurance, (xxiii) commissions and all other fees payable to third parties (*e.g.* commissions relating to food, beverage and merchandise concessions services and commercial rights sales), (xxiv) cost of complying with any Laws, (xxv) costs incurred by Manager to settle or defend any claims asserted against Manager arising out of its operations at the Facilities on behalf of City; (xxvi) amount of any deductible or self-insured retention under insurance policies; (xxvii) costs incurred under Service Contracts and other

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agreements relating to Facilities operations, (xxviii) all costs relating to the provision of the Food and Beverage Services, including costs of goods, labor, licensing and insurance costs; and (xxix) taxes.

The term "Operating Expenses" does not include debt service on the Facilities, Capital Expenditures, property taxes, insurance on the Facilities of contents within the Facilities owned by City, the Fixed Management Fee, or the Incentive Fee, all of which costs shall be borne by City.

Operating Year: each twelve (12) month period during the Term commencing on July 1 and ending on June 30.

Operations Manual: document developed by Manager under the Prior Management Agreement, as updated from time to time, which contains terms regarding the management and operation of the Facilities, including detailed policies and procedures to be implemented in operating the Facilities, as agreed upon by both the City and the Manager.

Revenue: all revenues generated by Manager's operation of the Facilities, including but not limited to event ticket proceeds income, rental and license fee income, merchandise income, gross food and beverage income, gross income from any sale of Commercial Rights, gross service income, equipment rental fees, box office income, and miscellaneous operating income, but shall not include event ticket proceeds held by Manager in trust for a third party and paid to such third party.

Revenue Generating Contracts: vendor, concessions and merchandising agreements, user/rental agreements, booking commitments, licenses, and all other contracts or agreements generating revenue for the Facilities and entered into in the ordinary course of operating the Facilities.

Service Contracts: agreements for services to be provided in connection with the operation of the Facilities, including without limitation agreements for ticketing, web development and maintenance, computer support services, FF&E purchasing services, engineering services, electricity, steam, gas, fuel, general maintenance, HVAC maintenance, telephone, staffing personnel including guards, ushers and ticket-takers, extermination, elevators, stage equipment, fire control panel and other safety equipment, snow removal and other services which are deemed by Manager to be either necessary or useful in operating the Facilities.

Taxes: any and all governmental assessments, franchise fees, excises, license and permit fees, levies, charges and taxes, of every kind and nature whatsoever, which at any time during the Term may be assessed, levied, or imposed on, or become due and payable out of or in respect of, (i) activities conducted on behalf of the City at the Facilities, including without limitation the sale of concessions, the sale of tickets, and the performance of events (such as any applicable sales and/or admissions taxes, use taxes, excise taxes, occupancy taxes, employment taxes, and withholding

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taxes), or (ii) any payments received from any holders of a leasehold interest or license in or to the Facilities, from any guests, or from any others using or occupying all or any part of the Facilities.

Term: shall have the meaning given to such term in Section 4.1 of this Agreement.

ARTICLE 2
SCOPE OF SERVICES

Section 2.1 Engagement.

(a) City hereby engages Manager during the Term to act as the sole and exclusive manager and operator of the Facilities, subject to and as more fully described in this Agreement, and, in connection therewith, to perform the services described in Exhibit A attached hereto.

(b) Manager hereby accepts such engagement, and shall perform the services described herein, subject to the limitations expressly set forth in this Agreement.

Section 2.2 Limitations on Manager's Duties. Manager's obligations under this Agreement are contingent upon and subject to the City making available, in a timely fashion, the funds budgeted for and/or reasonably required by Manager to carry out such obligations during the Term. Manager shall not be considered to be in breach or default of this Agreement, and shall have no liability to the City or any other party, in the event Manager does not perform any of its obligations hereunder due to failure by the City to timely provide such funds.

ARTICLE 3
COMPENSATION

Section 3.1 Fixed Management Fee. In consideration of Manager's performance of its services hereunder, City shall pay Manager a Fixed Management Fee. Beginning on the Effective Date and continuing through the first (1st) Operating Year, the Fixed Management Fee shall be Twelve Thousand Six Hundred Sixty Six Dollars and sixty-seven cents ($12,666.67) per month. Beginning in the second (2nd) Operating Year, the Fixed Management Fee shall be increased over the Fixed Management Fee from the previous Operating Year in accordance with the percentage increase in the CPI over the previous twelve (12) month period Year (i.e., the difference, expressed as a percentage, between the value of the CPI published most recently prior to the commencement of the preceding Operating Year and the value of the CPI published most recently prior to the commencement of the Operating Year for which the CPI adjustment will apply), capped at three percent (3%) per year. If in any year the CPI decreases, the Fixed Management Fee for that year shall remain flat (and shall not increase or decrease). The Fixed Management Fee shall be payable to Manager in advance, beginning on the Effective Date, and payable on the first (1st) day of each month thereafter (prorated as necessary for any partial months).

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Section 3.2 Incentive Fee. In addition to the Fixed Management Fee, Manager shall be entitled to receive an Incentive Fee each full or partial Operating Year of the Term. The Incentive Fee shall be comprised of both a qualitative based fee ("**Qualitative Fee**") and a quantitative based fee ("**Financial Fee**"), as follows:

(a) Qualitative Fee. Manager shall be eligible to earn a Qualitative Fee of up to twenty five thousand dollars ($25,000) ("**Qualitative Incentive Fee Cap**") to be increased by CPI as described below) in each Operating Year (pro-rated for any Operating Years of less than a full 12 months based on the actual number of days elapsed in such Operating Year out of 365). Beginning in the second (2nd) Operating Year, the Qualitative Incentive Fee Cap shall be increased over the Qualitative Incentive Fee Cap from the previous Operating Year in accordance with the percentage increase in the CPI over the previous twelve (12) month period Year (i.e., the difference, expressed as a percentage, between the value of the CPI published most recently prior to the commencement of the preceding Operating Year and the value of the CPI published most recently prior to the commencement of the Operating Year for which the CPI adjustment will apply), capped at three percent (3%) per year. If in any year the CPI decreases, the Qualitative Incentive Fee Cap for that year shall remain flat (and shall not increase or decrease). The Qualitative Fee shall be determined by the City, in its reasonable and good faith discretion, based on its evaluation of Manager's performance each Operating Year in each of the following five (5) performance areas (with each area given an equal weighting):

- Community Involvement
- Innovative Sales and Marketing
- Repairs and Maintenance
- Results of Customer Service Surveys
- Stakeholder/Tenant Relationships

(b) Financial Fee. Manager shall be entitled to receive twenty percent (20%) of the amount by which actual Net Operating Income/Loss in any Operating Year improves upon the actual Net Operating Income/Loss from the previous Operating Year. For the first (1st) Operating Year (July 1, 2024 to June 30, 2025), the calculation shall be measured against the Net Operating Income/Loss from the period of July 1, 2023 to June 30, 2024.

The Incentive Fee earned by Manager (both the Qualitative Fee and Financial Fee) shall be paid to Manager no later than ninety (90) days following the end of each Operating Year.

Section 3.3 Food and Beverage Fee. As consideration for Manager's provision of the Food and Beverage Services, Manager shall receive a Food and Beverage Fee of Five Percent (5%) of gross Revenue from the sale of food and beverage at the Facilities. Such Food and Beverage Fee shall be paid to Manager on a monthly basis, no later than thirty (30) days following the end of the month to which it relates.

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Section 3.4 Late Payments. Manager shall have the right to assess interest on any payments of the fees described in this Section that are not made when due. Such interest shall accrue at the rate of twelve percent (12%) per annum.

ARTICLE 4
TERM; TERMINATION

Section 4.1 Term. The Prior Management Agreement shall terminate on June 30, 2024, and the initial term of this Agreement (the "**Initial Term**") shall be for five (5) years, beginning on the Effective Date and ending on June 30, 2029. Following the Initial Term, this Agreement may be renewed by the City for an additional five (5) year period ("**First Renewal Period**") to end on June 30, 2034, subject to the City providing written notice of such renewal to the Manager no later than March 31, 2029. Following the First Renewal Period (if exercised), this Agreement may be renewed by the City for an additional five (5) year period ("**Second Renewal Period**") to end on June 30, 2039, subject to the City providing written notice of such renewal to the Manager no later than March 31, 2034. The Initial Term plus the First Renewal Period, if applicable, and the Second Renewal Period, if applicable, is referred to herein as the "**Term**".

Section 4.2 Termination. This Agreement may be terminated:

(a) Termination due to Closure: subject to Section 4.3(a) below, by City upon ninety (90) days' written notice to Manager in the event of a permanent closure of the Facilities, the fact of which is certified by the City in writing to Manager; or

(b) Termination due to Insufficient Funds: as the agreement exceeds more than one fiscal year for the City, subject to Section 4.3(a) below, by City upon ninety (90) days' written notice to Manager in the event that funds appropriated for the continued payment of the agreement are insufficient in subsequent operating years; or

(c) Termination for Breach of Contract: by either party upon thirty (30) days written notice, if the other party fails to perform or comply with any of the material terms, covenants, agreements or conditions hereof, and such failure is not cured during such thirty (30) day notification period, provided, however, if such failure cannot reasonably be cured within such thirty (30) day period, then a longer period of time shall be afforded to cure such breach, up to a total of ninety (90) days, provided that the party in default is diligently seeking a cure and the non-defaulting party is not irreparably harmed by the extension of the cure period; or

(d) Termination for Insolvency: by either party immediately by written notice upon the other party being judged bankrupt or insolvent, or if any receiver or trustee of all or any part of the business property of the other party shall be appointed and shall not be discharged within one hundred twenty (120) days after appointment, or if either party shall make an assignment of its property for the benefit of creditors or shall file a voluntary petition in bankruptcy or insolvency, or

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shall apply for bankruptcy under the bankruptcy or insolvency Laws now in force or hereinafter enacted, Federal, State or otherwise, or if such petition shall be filed against either party and shall not be dismissed within one hundred twenty (120) days after such filing.

Section 4.3 Effect of Termination

(a) In the event this Agreement is terminated by the City pursuant to Section 4.2(a) and (b), the City shall reimburse Manager for any actual ordinary and necessary expenses incurred by Manager in withdrawing from the provision of services hereunder following such termination. Such ordinary and necessary expenses shall include costs associated with (i) severance pay, not to exceed three (3) months, for each of Manager's Management-Level Employees, (ii) reasonable household relocation expenses for Manager's Management-Level Employees, to the extent any of such individuals had previously relocated to the Facilities (or its surrounding areas) in connection with this Agreement and (iii) other reasonable costs actually incurred by Manager in withdrawing from the provision of services hereunder, such as those incurred in connection with the termination and/or assignment of Service Contracts, Revenue Generating Contracts, or other contracts or leases entered into by Manager pursuant to this Agreement. The City's payment of such expenses will occur only after Manager has provided reasonable evidence of the incurrence of such expenses. Except for the reimbursement of the above stated expenses, Manager shall have no other right or remedy, at law or in equity, against the City for a termination pursuant to Section 4.2(a), except that, in the event the Facilities re-opens at any time during the Term, this Agreement shall, at the option of Manager, once again become effective and Manager shall manage and operate the Facilities under the terms hereof, except that the Term shall be extended for a period of time in which the Facilities was closed.

(b) Upon termination or expiration of this Agreement for any reason (i) Manager shall promptly discontinue the performance of all services hereunder, (ii) City shall promptly pay Manager all fees due Manager up to the date of termination or expiration (subject to proration if the Term ends other than at the end of the Operating Year), (iii) City shall pay to Manager all Operating Expenses incurred by Manager through the end of the Term that have not previously been paid, including costs of accrued but unused vacation time and other end of employment payments due to Manager's employees whose employment is being terminated Manager, (iv) Manager shall make available to the City all data, electronic files, documents, procedures, reports, estimates, summaries, and other such information and materials with respect to the Facilities as may have been accumulated by Manager in performing its obligations hereunder, whether completed or in process, and (iv) without any further action on part of Manager or City, the City shall, or shall cause the successor Facilities manager to, assume all obligations arising after the date of such termination or expiration, under any Service Contracts, Revenue Generating Contracts, booking commitments and any other Facilities agreements entered into by Manager in furtherance of its duties hereunder. Any obligations of the parties that are specifically intended to survive expiration or termination of this Agreement shall survive expiration or termination hereof.

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In the event this Agreement is terminated early by the City under Section 4.2(c) above due to an uncured breach by Manager, the City may setoff and deduct from amounts owed to Manager under Section 4.3(b) above any actual, documented damages incurred by the City as a direct result of Manager's breach. The City shall provide reasonable evidence of such damages to Manager prior to setting off and withholding such amounts.

ARTICLE 5
OWNERSHIP; USE OF THE FACILITIES; CITY RIGHTS

Section 5.1 Ownership of Facilities, Data, Equipment and Materials. The City will at all times retain ownership of the Facilities, including but not limited to real estate, technical equipment, furniture, displays, fixtures and similar property, including improvements made during the Term, at the Facilities. Any data, equipment or materials furnished by the City to Manager or acquired by Manager as an Operating Expense shall remain the property of the City, and shall be returned to the City when no longer needed by Manager to perform under this Agreement. Notwithstanding the above, City shall not have the right to use any third party software licensed by Manager for general use by Manager at the Facilities and other facilities managed by Manager, the licensing fee for which is proportionately allocated and charged to the Facilities as an Operating Expense; such software may be retained by Manager upon expiration or termination hereof.

Section 5.2 Right of Use by Manager. The City hereby gives Manager the right and license to use the Facilities, and Manager accepts such right of use, for the purpose of performing the services herein specified, including the operation and maintenance of all physical and mechanical facilities necessary for, and related to, the operation, maintenance and management of the Facilities. The City shall provide Manager with a sufficient amount of suitable office space in the Facilities and with such office equipment as is reasonably necessary to enable Manager to perform its obligations under this Agreement. In addition, the City shall make available to Manager, at no cost, parking spaces adjacent to the Facilities for all of Manager's full-time employees and for the Facilities' event staff.

Section 5.3 Observance of Agreements. The City agrees to pay, keep, observe and perform all payments, terms, covenants, conditions and obligations under any leases, bonds, debentures, loans and other financing and security agreements to which the City is bound in connection with its ownership of the Facilities.

Section 5.4 Use by the City. Subject to availability, the City shall have the right to use the Facilities or any part thereof rent-free for meetings, seminars, training classes or other non-commercial uses, provided that the City shall promptly reimburse Manager, for deposit into the Operating Account, for any out-of-pocket expenses incurred by Manager (such as the cost of ushers, ticket-takers, set-up and take-down personnel, security expenses and other expenses) in connection with such use. Such non-commercial use of the Facilities by the City shall (i) not compete with or conflict with the dates previously booked by Manager for paying events, (ii) not

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consist of normally touring attractions (such as concerts and family shows), and (iii) be booked in advance upon reasonable notice to Manager pursuant to the Facilities' approved booking policies. Upon request of the City, Manager shall provide to the City a list of available dates for City use of the Facilities. To the extent that Manager has an opportunity to book a revenue-producing event on a date which is otherwise reserved for use by the City, Manager may propose alternative dates for the City's event, and the City shall use best efforts to reschedule its event to allow Manager to book the revenue-producing event. For purposes of calculating Manager's Incentive Fee, Manager shall receive a "paper" credit for an amount equal to the difference between the published Facilities rate and the rate (if any) charged to the City for such use of the Facilities.

Section 5.5 City- and County-Supported Events. The parties recognize that there may be a desire to permit specific City- and County-supported Events to use the Facility at a discounted or waived rental rate, if such Events have the potential of attracting a significant number of visitors to the City. In such event, the City and Manager shall confer to determine whether such discounted or waived rental rate should be granted.

ARTICLE 6
PERSONNEL

Section 6.1 Generally. All Facilities staff and other personnel shall be engaged or hired by Manager, and shall be employees, agents or independent contractors of Manager (or an Affiliate thereof), and not of the City. Manager shall select, in its sole discretion but subject to City's right to approve the Operating Budget, the number, function, qualifications, and compensation, including salary and benefits, of its employees and shall control the terms and conditions of employment (including without limitation termination thereof) relating to such employees. Manager agrees to use reasonable and prudent judgment in the selection and supervision of such personnel. The City specifically agrees that Manager shall be entitled to pay its employees, as an Operating Expense, bonuses and benefits in accordance with Manager's then current employee manual, which may be modified by Manager from time to time in its sole discretion. A copy of Manager's current employee manual shall be provided to the City upon request.

Section 6.2 General Manager. Personnel engaged by Manager will include an individual with managerial experience in similar facilities to serve as a full-time on-site General Manager of the Facilities. Hiring of the General Manager by Manager shall require the prior approval of the City, which approval shall not be unreasonably withheld or delayed; provided, however, in the event of a vacancy in the General Manager position, Manager may, upon notice to the City, temporarily fill such position with an interim General Manager for up to ninety (90) days without the necessity of obtaining the City's approval. The General Manager will have general supervisory responsibility for Manager and will be responsible for day-to-day operations of the Facilities, supervision of employees, and management and coordination of all activities associated with events taking place at the Facilities.

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Section 6.3 Non-Solicitation/Non-Hiring. During the Term and for a period of one (1) year after the end of the Term, neither City shall solicit for employment, or hire the General Manager. The City acknowledges that Manager will spend a considerable amount of time identifying, hiring and training the General Manger, and that Manager will suffer substantial damages, the exact amount of which would be difficult to quantify, if the City were to breach the terms of this Section by hiring, or soliciting for employment, the General Manager. Accordingly, in the event of a breach or anticipated breach of this Section by the City, Manager shall be entitled (in addition to any other rights and remedies which Manager may have at law or in equity, including money damages) to equitable relief, including an injunction to enjoin and restrain the City from continuing such breach, without the necessity of posting a bond.

ARTICLE 7
OPERATING BUDGET

Section 7.1 Establishment of First (1st) Year Operating Budget. The parties acknowledge that under the Prior Management Agreement, they developed a mutually agreeable Operating Budget for the first (1st) Operating Year. Manager agrees that at least 90 days prior to the commencement of each subsequent Operating Year, it will prepare and submit to the City its proposed Operating Budget for such year. Each annual Operating Budget shall include Manager's good faith projection of Revenues and Operating Expenses, presented on a monthly and annual basis, for the upcoming Operating Year. The City agrees to provide Manager with all information in its possession necessary to enable Manager to prepare each Operating Budget.

Section 7.2 Approval of Subsequent Operating Budgets. Each annual Operating Budget shall be subject to the review and approval of the City, which approval shall not be unreasonably withheld or delayed. In order for the City to fully evaluate and analyze such budgets or any other request by Manager relating to income and expenses, Manager agrees to provide to the City such reasonable financial information relating to the Facilities as may be requested by the City from time to time. If extraordinary events occur during any Operating Year that could not reasonably be contemplated at the time the corresponding Operating Budget was prepared, Manager may submit an amendment to such budget for review and approval by the City (which approval shall not be unreasonably withheld or delayed). If the City fails to approve any annual Operating Budget (or any proposed amendment thereto), the City shall promptly provide Manager the specific reasons therefor and its suggested modifications to Manager's proposed Operating Budget or amendment in order to make it acceptable. The parties shall then engage in good faith discussions and use reasonable commercial efforts to attempt to resolve the matter to the mutual satisfaction of the parties, including, if applicable, negotiation of a mutually acceptable modification to the economic terms of this Agreement to enable the Manager to achieve the compensation contemplated by its proposed Operating Budget.

Section 7.3 Adherence to Operating Budget. Manager shall use all reasonable efforts to manage and operate the Facilities in accordance with the Operating Budget. However, City acknowledges that notwithstanding the Manager's experience and expertise in relation to the

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operation of facilities similar to the Facilities, the projections contained in each Operating Budget are subject to and may be affected by changes in financial, economic and other conditions and circumstances beyond the Manager's control, and Manager shall have no liability if the numbers within the Operating Budget are not achieved. Manager agrees to notify the City within 30 days of any significant change or variance in the bottom line net profit/loss number in the Operating Budget, and any material increase in total Facilities expenses from that provided for in the Operating Budget. In either such case and if requested by City, Manager agrees to work with City to develop and implement a plan (or changes to the then current plan) to limit Operating Expense to be incurred in the remaining months of such Operating Year with the goal of achieving the Operating Budget.

ARTICLE 8
PROCEDURE FOR HANDLING INCOME

Section 8.1 Event Account. Manager shall deposit as soon as practicable following receipt, in the Event Account, all revenue received from ticket sales and similar event-related revenues which Manager receives in contemplation of, or arising from, an event, pending completion of the event. Such monies will be held in escrow for the protection of ticket purchasers, the City and Manager, to provide a source of funds as required for payments to performers and for payments of direct incidental expenses in connection with the presentation of events that must be paid prior to or contemporaneously with such events. Promptly following completion of such events, Manager shall transfer all funds remaining in the Event Account, including any interest accrued thereon, into the Operating Account. Bank service charges, if any, on such account(s) shall be deducted from interest earned.

Section 8.2 Operating Account. Except as provided in Section 8.1, all Revenue derived from operation of the Facilities shall be deposited by Manager into the Operating Account as soon as practicable upon receipt (but not less often than once each business day). The specific procedures (and authorized individuals) for making deposits to and withdrawals from such account shall be set forth in the Operations Manual, but the parties specifically agree that Manager shall have authority to sign checks and make withdrawals from such account, subject to the limitations of this Agreement, without needing to obtain the co-signature of a City employee or representative.

ARTICLE 9
FUNDING

Section 9.1 Source of Funding. Manager shall pay all items of expense for the operation, maintenance, supervision and management of the Facilities from the funds in the Operating Account, which Manager may access periodically for this purpose. The Operating Account shall be funded with amounts generated by operation of the Facilities (as described in Article 8 above), or otherwise made available by the City. To ensure sufficient funds are available in the Operating Account, City will deposit in the Operating Account, on or before the Effective Date, the budgeted

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or otherwise approved expenses for the month beginning on the Effective Date. The City shall thereafter, on or before the 1st day of each succeeding month following the Effective Date, deposit (or allow to remain) in the Operating Account the budgeted or otherwise approved expenses for each such month. Manager shall have no liability to the City or any third party in the event Manager is unable to perform its obligations hereunder, or under any third-party contract entered into pursuant to the terms hereof, due to the fact that sufficient funds are not made available to Manager to pay such expenses in a timely manner.

Section 9.2 Advancement of Funds. Under no circumstances shall Manager be required to pay for or advance any of its own funds to pay for any Operating Expenses. In the event that, notwithstanding the foregoing, Manager agrees to advance its own funds to pay Operating Expenses, City shall promptly reimburse Manager for the full amount of such advanced funds, plus interest at a rate to be mutually agreed.

ARTICLE 10
FISCAL RESPONSIBILITY; REPORTING

Section 10.1 Records. Manager agrees to keep and maintain, at its office in the Facilities, separate and independent records, in accordance with generally accepted accounting principles, devoted exclusively to its operations in connection with its management of the Facilities. Such records (including without limitation books, ledgers, journals, accounts, reports, invoices and equipment purchase and maintenance records) shall contain all entries reflecting the business operations of Manager under this Agreement. The City or its authorized agent shall have the right to audit and inspect such records from time to time during the Term, upon reasonable notice to Manager and during Manager's ordinary business hours.

Section 10.2 Monthly Financial Reports. Manager agrees to provide to the City, within thirty (30) days after the end of each month during the Term, financial reports for the Facilities including a balance sheet, aging report on accounts receivable, and statement of revenues and expenditures (budget to actual) for such month and year to date in accordance with generally accepted accounting principles. In addition, Manager agrees to provide to the City a summary of bookings for each such month, and separate cash receipts and disbursements reports for each event held at the Facilities during such month. Additionally, Manager shall submit to the City, or shall cause the applicable public depository utilized by Manager to submit to the City, on a monthly basis, copies of all bank statements concerning the Event Account and the Operating Account.

Section 10.3 Audit. Manager agrees to provide to the City, within one hundred twenty (120) days following the end of each Operating Year, a certified audit report on the accounts and records as kept by Manager for the Facilities. Costs associated with obtaining such certified audit report shall be an Operating Expense of the Facilities. Such audit shall be performed by an external auditor approved by the City, and shall be conducted in accordance with generally accepted auditing standards.

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ARTICLE 11
CAPITAL IMPROVEMENTS; MANAGER CONTRIBUTION

Section 11.1 Schedule of Capital Expenditures. Manager shall annually, at the time of submission of the annual Operating Budget to the City, provide to the City a schedule of proposed capital improvements to be made at the Facilities, for the purpose of allowing the City to consider such projects and to prepare and update a long-range Capital Expenditure budget. As part of each schedule of improvements, the Manager shall provide a prioritization of such improvements with the Manager's best estimate as to the timing of such improvements on a year-by-year basis for the following ten (10) years.

Section 11.2 Responsibility for Capital Expenditures. The City shall be solely responsible for all Capital Expenditures at the Facilities; provided, however, the City shall be under no obligation to make any Capital Expenditures proposed by Manager, and provided further that Manager shall have no liability for any claims, costs or damages arising out of a failure by the City to make any Capital Expenditures. Notwithstanding the foregoing, Manager shall have the right (but not the obligation), upon notice to the City, to make Capital Expenditures at the Facilities for Emergency Repairs. In such event, the City shall promptly reimburse Manager for the Emergency Repairs cost of such Capital Expenditure.

Section 11.3 Manager Contribution. The parties acknowledge that under the Prior Management Agreement, Manager made a $350,000 capital contribution to the Facility, which was to amortize at $50,000 per year over 7 years. As of the Effective Date, there remains $100,000 of the contribution that remains unamortized ("**Unamortized Amount**"). Such amount shall amortize over the first two years of the Initial Term at the rate of $50,000 per year. In the event this Agreement terminates or expires prior to the full amortization (regardless of the reason for expiration or termination, and specifically including if such expiration or termination is due to a breach, default or bankruptcy event by or affecting Manager), the City shall within thirty (30) days of such expiration or termination pay to Manager the Unamortized Amount. Such payment shall be made unconditionally, without setoff or deduction.

ARTICLE 12
FACILITIES CONTRACTS; TRANSACTIONS WITH AFFILIATES

Section 12.1 Existing Contracts. Manager shall administer and assure compliance with all Existing Contracts to which it has copies.

Section 12.2 Execution of Contracts. Manager shall have the right to enter into Service Contracts, Revenue Generating Contracts and other contracts related to the operation of the Facilities, as agent on behalf of the City. Any such material agreements shall contain standard indemnification and insurance obligations on the part of each vendor, licensee or service provider, as is customary for the type of services or obligations being provided or performed by such parties.

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Furthermore, contracts that exceed one year in length shall be subject to the review and approval of the City, which approval shall not be unreasonably withheld or delayed.

Section 12.3 Transactions with Affiliates. In connection with its obligations hereunder relating to the purchase or procurement of services for the Facilities (including without limitation food and beverage services, ticketing services, Commercial Rights sales, web design services and graphic design services), Manager may purchase or procure such services, or otherwise transact business with, an Affiliate of Manager, provided that the prices charged and services rendered by such Affiliate are competitive with those obtainable from any unrelated parties rendering comparable services. Manager shall, at the request of the City, provide reasonable evidence establishing the competitive nature of such prices and services, including, if appropriate, competitive bids from other persons seeking to render such services at the Facilities.

ARTICLE 13
FOOD AND BEVERAGE SERVICES

Section 13.1 Generally. Manager shall have the sole and exclusive right to manage and perform, and Manager hereby agrees to manage and perform, in each case either directly or through its Affiliate Ovations Food Services, L.P., dba OVG Hospitality, all food and beverage concession and catering service at the Facility ("**Food and Beverage Service**"). Manager may engage sub-contractors to sell food and beverages at the Facility when approved in writing by the City.

Section 13.2 Concession and Catering Areas. Manager shall have the exclusive right to use (or permit a third party to use, as applicable) the concession stands, novelty stands, customer serving locations, food preparation areas, vendor commissaries, kitchen and warehouse facilities, and other food service related areas of the Facilities, together with the improvements, equipment and personal property upon or within such areas, for the purpose of providing the Food and Beverage Service (and providing other duties required of Manager hereunder). The City shall provide, at no cost to Manager, all smallwares and equipment reasonably required by Manager to perform the Food and Beverage Service.

Section 13.3 Food and Beverage Duties. In connection with its management and provision of the Food and Beverage Service, Manager shall:

(a) Develop and implement all necessary policies and procedures for the food and beverage operations;

(b) Engage and oversee employees necessary to perform the Food and Beverage Services;

(c) Manage the Food and Beverage Service in compliance with and subject to all federal, state and local laws, ordinances and regulations (including, without limitation, health and

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sanitation codes and regulations with respect to the sanitation and purity of the food and beverage products for sale);

(d) Arrange for all minor repairs and routine maintenance to the equipment used in the operation of the Food and Beverage Service;

(e) Keep the food and beverage facilities and equipment neat, clean and in a sanitary condition;

(f) Undertake appropriate advertising, marketing and promotion of the food and beverage offerings at the Facilities;

(g) Develop menus, portions, brands, prices, themes and marketing approaches. Manager shall be entitled to set the prices for such items for sale, but Manager agrees to confer with the City Contract Administrator and take the City's views into account prior to setting (or changing) such prices; and

(h) Order, stock, prepare, pay for (as an Operating Expense) and sell appropriate foods and beverages.

Section 13.4 Alcohol Licenses and Permits. Manager agrees to apply for all appropriate alcohol licenses and permits, subject to applicable law. The City shall provide reasonable assistance to Manager in such regard. At the end of the Term, Manager shall without charge to City relinquish its rights in, or terminate (as applicable), the alcohol licenses and permits for the Facility.

Section 13.5 Food and Beverage Revenue and Expenses. All revenue to the Facility from operation of the Food and Beverage Service shall be deemed to be Revenue, and shall be deposited by Manager into the Operating Account. All expenses incurred in connection with the provision of the Food and Beverage Service shall be Operating Expenses, payable by Manager with funds from the Operating Account.

ARTICLE 14
AGREEMENT MONITORING AND CONTRACT ADMINISTRATION

Section 14.1 Contract Administrator. Each party shall appoint a contract administrator who shall monitor such party's compliance with the terms of this Agreement. Manager's contract administrator shall be its General Manager at the Facilities, unless Manager notifies City of a substitute contract administrator in writing. City's administrator shall be the City Manager. Any and all references in this Agreement requiring Manager or City participation or approval shall mean the participation or approval of such party's contract administrator.

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ARTICLE 15
INDEMNIFICATION

Section 15.1 Indemnification by Manager. Manager agrees to defend, indemnify and hold harmless the City and its officials, directors, officers, employees, agents, successors and assigns against any claims, causes of action, costs, expenses (including reasonable attorneys' fees) liabilities, or damages (collectively, "**Losses**") suffered by such parties and arising out of or in connection with any (a) negligent act or omission, or intentional misconduct, or failure to comply with Laws, on the part of Manager or any of its employees or agents in the performance of its obligations under this Agreement, or (b) breach by Manager of any of its representations, covenants or agreements made herein.

Section 15.2 Indemnification by the City. City agrees to defend, indemnify and hold harmless Manager, its parent, subsidiary and affiliate companies, and each of their respective directors, officers, employees, agents, successors and assigns, against any Losses suffered by such parties, arising out of or in connection with (a) any negligent act or omission, or intentional misconduct, or failure to comply with Laws, on the part of City or any of its employees or agents in the performance of its obligations under this Agreement, (b) a breach by City of any of its representations, covenants or agreements made herein, including without limitation City's obligation to pay any budgeted or otherwise approved expenses in a timely manner, (c) failure by City to pay any amounts due by City or to otherwise perform any obligations of City under any third-party contracts, licenses or agreements entered into by Manager in furtherance of its duties hereunder as authorized hereby; (d) any environmental condition at the Facilities or on or under the premises on which the Facilities is located not caused by Manager, its employees or agents, (e) any structural defect with respect to the Facilities, (f) the fact that any time prior to, as of, or after the date hereof the Facilities is not or has not been in compliance with all Laws, including, but not limited to, the Americans With Disabilities Act as it now exists and as it may be amended in the future by statute or judicial interpretation, (g) any act or omission carried out by Manager at or pursuant to the direction or instruction of City, its agents or employees, (h) any claims relating to the Facilities or its operations accruing or caused by occurrences prior to the Effective Date or following termination or expiration of this Agreement, and (i) any withdrawal liability for a share of unfunded vested benefits under multiemployer plans (as that term is defined in 4001(a)(3) of the Employee Retirement Income Security Act of 1974, as amended).

Section 15.3 Conditions to Indemnification. With respect to each separate matter brought by any third party against which a party hereto ("Indemnitee") is indemnified by the other party ("Indemnitor") under this Article 15, the Indemnitor shall be responsible, at its sole cost and expense, for controlling, litigating, defending and/or otherwise attempting to resolve, through counsel of its choice, any proceeding, claim, or cause of action underlying such matter, except that (a) the Indemnitee may, at its option, participate in such defense or resolution at its expense and through counsel of its choice; (b) the Indemnitee may, at its option, assume control of such defense or resolution if the Indemnitor does not promptly and diligently pursue such defense or resolution, provided that the Indemnitor shall continue to be obligated to indemnify the Indemnitee

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hereunder in connection therewith; and (c) neither Indemnitor nor Indemnitee shall agree to any settlement without the other's prior written consent (which shall not be unreasonably withheld or delayed). In any event, Indemnitor and Indemnitee shall in good faith cooperate with each other and their respective counsel with respect to all such actions or proceedings, at the Indemnitor's expense. With respect to each and every matter to which any indemnification may be sought hereunder, upon receiving notice pertaining to such matter, Indemnitee shall promptly (and in no event more than twenty (20) days after any third-party litigation is commenced asserting such claim) give reasonably detailed written notice to the Indemnitor of the nature of such matter and the amount demanded or claimed in connection therewith.

Section 15.4 Survival. The obligations of the parties contained in this Article 15 shall survive the termination or expiration of this Agreement.

Section 15.5 Legal Costs. Notwithstanding the other provisions of this Agreement, if legal costs are being incurred by the Manager or the City that are not covered by insurance for a third-party claim in respect of which the City is claiming indemnity from the Manager, such legal costs will be considered an Operating Expense unless and until liability of the Manager pursuant to this Agreement is conclusively established by a court of competent jurisdiction with respect to the underlying claim on which the Manager's obligation to indemnify is based. In the event that the liability of the Manager is so conclusively determined, then such legal costs shall be considered as costs of the Manager (and not Operating Expenses).

ARTICLE 16
INSURANCE

Section 16.1 Types and Amount of Coverage. Manager agrees to obtain insurance coverage in the manner and amounts as set forth in Exhibit B, attached hereto, and shall provide to the City promptly following the Effective Date a certificate of certificates of insurance evidencing such coverage. Manager shall maintain such referenced insurance coverage at all times during the Term, and will not make any material modification or change from these specifications without the prior approval of the City. Each insurance policy shall include a requirement that the insurer provide Manager and the City at least thirty (30) days written notice of cancellation or material change in the terms and provisions of the applicable policy. The cost of all such insurance shall be an Operating Expense.

Section 16.2 Rating; Additional Insureds. All insurance policies shall be issued by insurance companies rated no less than A VIII in the most recent "Bests" insurance guide, and licensed in the State of Oklahoma or as otherwise agreed by the parties. All such policies shall be in such form and contain such provisions as are generally considered standard for the type of insurance involved. The commercial general liability policy, automobile liability insurance policy and umbrella or excess liability policy to be obtained by Manager hereunder shall name City as an additional insured. The workers compensation policy to be obtained by Manager hereunder shall contain a waiver of all rights of subrogation against the City. Manager shall require that all third-

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party users of the Facilities, including without limitation third-party licensees, ushers, security personnel and concessionaires, provide certificates of insurance evidencing insurance appropriate for the types of activities in which such user is engaged. If Manager subcontracts any of its obligations under this Agreement, Manager shall require each such subcontractor to secure insurance that will protect against applicable hazards or risks of loss as and in the minimum amounts designated herein, and name Manager and the City as additional insureds.

ARTICLE 17
REPRESENTATIONS, WARRANTIES AND COVENANTS

Section 17.1 Manager Representations and Warranties. Manager hereby represents, warrants and covenants to City as follows:

(a) that it has the full legal right, power and authority to enter into this Agreement and to grant the rights and perform the obligations of Manager herein, and that no third party consent or approval is required to grant such rights or perform such obligations hereunder; and

(b) that this Agreement has been duly executed and delivered by Manager and constitutes a valid and binding obligation of Manager, enforceable in accordance with its terms, except as such enforceability may be limited by bankruptcy, insolvency, reorganization or similar Laws affecting creditors' rights generally or by general equitable principles.

(c) that Manager will comply with all Laws applicable to its management of the Facilities, provided that Manager shall not be required to undertake any compliance activity, nor shall Manager have any liability under this Agreement therefor, if such activity requires any Capital Expenditure.

Section 17.2 City Representations, Warranties and Covenants. City represents, warrants and covenants to Manager as follows:

(a) that it has the full legal right, power and authority to enter into this Agreement and to grant the rights and perform the obligations of City herein, and that no other third-party consent or approval is required to grant such rights or perform such obligations hereunder.

(b) that this Agreement has been duly executed and delivered by City and constitutes a valid and binding obligation of City, enforceable in accordance with its terms, except as such enforceability may be limited by bankruptcy, insolvency, reorganization or similar laws affecting creditors' rights generally or by general equitable principles.

(c) that the Facilities is, as of the Effective Date, in compliance in all respects with all applicable Laws relating to the construction, use and operation of the Facilities (including,

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without limitation, Title III of the American with Disabilities Act), and that there exist no structural defects or unsound operating conditions at the Facilities.

ARTICLE 18
MISCELLANEOUS

Section 18.1 PCI Compliance. Manager agrees to comply with all current Payment Card Industry Data Security Standards ("PCI Standards") and guidelines that may be published from time to time by Visa, MasterCard or other associations as they relate to the physical storage of credit card data. For PCI Standards compliance purposes, City will provide on a segmented network, an appropriate number of wired data connections to the Internet for point of sale devices to be used by Manager and any contractors at the Facilities. City shall be responsible for the security of its network, including, without limitation, applicable PCI-DSS compliance, and for procuring and installing point of sale (POS) payment systems that are compliant with the latest PCI-DSS requirements. If at any time either party determines that card account number or other information has been compromised, such party will notify the other immediately and assist in providing notification to the proper parties as deemed necessary.

Section 18.2 No Discrimination. Manager agrees that it will not discriminate against any employee or applicant for employment for work under this Agreement because of race, religion, color, sex, disability, national origin, ancestry, physical handicap, or age, and will take affirmative steps to ensure that applicants are employed, and employees are treated during employment, without regard to race, religion, color, sex, disability, national origin, ancestry, physical handicap, or age.

Section 18.3 Use of Facilities Names and Logos. Manager shall have the right to use throughout the Term (and permit others to use in furtherance of Manager's obligations hereunder), for no charge, the name and all logos of the Facilities, on Manager's stationary, in its advertising of the Facilities, and whenever conducting business of the Facilities; provided, that Manager shall take all prudent and appropriate measures to protect the intellectual property rights of the City relating to such logos. All intellectual property rights in any Facilities logos developed by the Manager or the City shall be and at all times remain the sole and exclusive property of the City. Manager agrees to execute any documentation requested by the City from time to time to establish, protect or convey any such intellectual property rights.

Section 18.4 Facilities Advertisements. The City agrees that in all advertisements placed by the City for the Facilities or events at the Facilities, whether such advertisements are in print, on radio, television, the internet or otherwise, it shall include a designation that the Facilities is a "Managed by Oak View Group".

Section 18.5 Force Majeure; Casualty Loss.

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(a) Neither party shall be liable or responsible to the other party for any delay, loss, damage, failure or inability to perform under this Agreement due to an Event of Force Majeure, provided that the party claiming failure or inability to perform provides written notice to the other party within thirty (30) days of the date on which such party gains actual knowledge of such Event of Force Majeure. Notwithstanding the foregoing, in no event shall a party's failure to make payments due hereunder be excusable due to an Event of Force Majeure.

(b) In the event of damage or destruction to a material portion of the Facilities by reason of fire, storm or other casualty loss that renders the Facilities (or a material portion thereof) untenantable, the City shall use reasonable efforts to remedy such situation. If notwithstanding such efforts, such damage or destruction is expected to render the Facilities (or a material portion thereof) untenantable for a period estimated by an architect selected by the City at Manager's request, of at least one hundred eighty (180) days from the date of such fire, storm or other casualty loss, either party may terminate this Agreement upon written notice to the other, provided that (i) the City shall pay to Manager its costs of withdrawing from services hereunder, as described in Section 4.3(a) above.

Section 18.6 Assignment; Binding on Successors and Assigns. Neither party may assign this Agreement without the prior written consent of the other, which consent shall not be unreasonably withheld or delayed, except that either party may, without the prior written consent of the other party but upon at least 30 days' written notice to the other party, assign this Agreement in connection with a sale, merger or other business combination involving all or substantially all of its assets or equity interests. and Manager may further assign this Agreement to an Affiliate where such assignment is intended to accomplish an internal corporate purpose of Manager as opposed to materially and substantially altering the method of delivery of services to City. Any purported assignment in contravention of this Section shall be void. This Agreement is binding on successors and permitted assigns of the parties.

Section 18.7 Notices. All notices required or permitted to be given pursuant to this Agreement shall be in writing and delivered personally or sent by registered or certified mail, return receipt requested, or by generally recognized, prepaid, overnight air courier services, to the address and individual set forth below. All such notices to either party shall be deemed to have been provided when delivered, if delivered personally, three (3) days after mailed, if sent by registered or certified mail, or the next business day, if sent by generally recognized, prepaid, overnight air courier services.

If to the City:

City of Shawnee
16 West 9th Street
Shawnee, OK 74801-6812
Attn: City Manager

If to Manager:

Oak View Group
5050 S. Syracuse St.
Denver, CO 80237
Attn: President, Venue Management

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With a copy to:

Stuart & Clover, PLLC
130 North Broadway, Ste. 100
Shawnee, OK 74801
Attn: Joe Vorndran

With a copy to:

OVG360 General Counsel
150 Rouse Blvd.
Philadelphia, Pennsylvania 19112

The designation of the individuals to be so notified and the addresses of such parties set forth above may be changed from time to time by written notice to the other party in the manner set forth above.

Section 18.8 Severability. If a court of competent jurisdiction determines that any term of this Agreement is invalid or unenforceable to any extent under applicable law, the remainder of this Agreement (and the application of this Agreement to other circumstances) shall not be affected thereby, and each remaining term shall be valid and enforceable to the fullest extent permitted by law.

Section 18.9 Entire Agreement. This Agreement (including the exhibits attached hereto) contains the entire agreement between the parties with respect to the subject matter hereof, and supersedes and replaces all prior negotiations, correspondence, conversations, agreements, and understandings concerning the subject matter hereof. Accordingly, the parties agree that no deviation from the terms hereof shall be predicated upon any prior representations, agreements or understandings, whether oral or written. The parties acknowledge that the Prior Management Agreement shall expire on June 30, 2024, and thereafter be replaced by this Agreement, but any liabilities accruing through such date under the Prior Management Agreement shall survive expiration thereof and remain due and owing.

Section 18.10 Governing Law. The Agreement is entered into under and pursuant to, and is to be construed and enforceable in accordance with, the laws of the State of Oklahoma, without regard to its conflict of laws principles.

Section 18.11 Amendments. Neither this Agreement nor any of its terms may be changed or modified, waived, or terminated (unless as otherwise provided hereunder) except by an instrument in writing signed by an authorized representative of the party against whom the enforcement of the change, waiver, or termination is sought.

Section 18.12 Waiver; Remedies. No failure or delay by a party hereto to insist on the strict performance of any term of this Agreement, or to exercise any right or remedy consequent to a breach thereof, shall constitute a waiver of any breach or any subsequent breach of such term. No waiver of any breach hereunder shall affect or alter the remaining terms of this Agreement, but each and every term of this Agreement shall continue in full force and effect with respect to any

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other then existing or subsequent breach thereof. The remedies provided in this Agreement are cumulative and not exclusive of the remedies provided by law or in equity.

Section 18.13 Relationship of Parties. Manager and City acknowledge and agree that they are not joint venturers, partners, or joint owners with respect to the Facilities, and nothing contained in this Agreement shall be construed as creating a partnership, joint venture or similar relationship between City and Manager. In operating the Facilities, entering into contracts, accepting reservations for use of the Facilities, and conducting financial transactions for the Facilities, Manager acts on behalf of and as agent for City (but subject to the limitations on Manager's authority as set out in this Agreement), with the fiduciary duties required by law of a party acting in such capacity.

Section 18.14 No Third-Party Beneficiaries. Other than the indemnitees listed in Sections 15.1 and 15.2 hereof (who are third party beneficiaries solely with respect to the indemnification provisions in such sections), there are no intended third-party beneficiaries under this Agreement, and no third party shall have any rights or make any claims hereunder, it being intended that solely the parties hereto (and the aforementioned indemnitees with respect to the indemnification provisions hereof) shall have rights and may make claims hereunder.

Section 18.15 Attorneys Fees. If any suit or action is instituted by either party hereunder, including all appeals, the prevailing party in such suit or action shall be entitled to recover reasonable attorney fees and expenses from the non-prevailing party, in addition to any other amounts to which it may be entitled.

Section 18.16 Limitation on Damages. In no event shall either party be liable or responsible for any consequential, indirect, incidental, punitive, or special damages (including, without limitation, lost profits) whether based upon breach of contract or warranty, negligence, strict tort liability or otherwise, and each party's liability for damages or losses hereunder shall be strictly limited to direct damages that are actually incurred by the other party, provided that the foregoing shall not limit or restrict any claim by Manager for the management fees described herein upon a breach or default of this Agreement by City.

Section 18.17 Counterparts; Facsimile and Electronic Signatures. This Agreement may be executed in counterparts, each of which shall constitute an original, and all of which together shall constitute one and the same document. This Agreement may be executed by the parties and transmitted by facsimile or electronic transmission, and if so executed and transmitted, shall be effective as if the parties had delivered an executed original of this Agreement.

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IN WITNESS WHEREOF, each party hereto has caused this Agreement to be executed on behalf of such party by an authorized representative as of the date first set forth above.

CITY OF SHAWNEE

By: DocuSigned by: Andrea Weckmueller-Behringer
Name: Andrea Weckmueller-Behringer
Its: City Manager

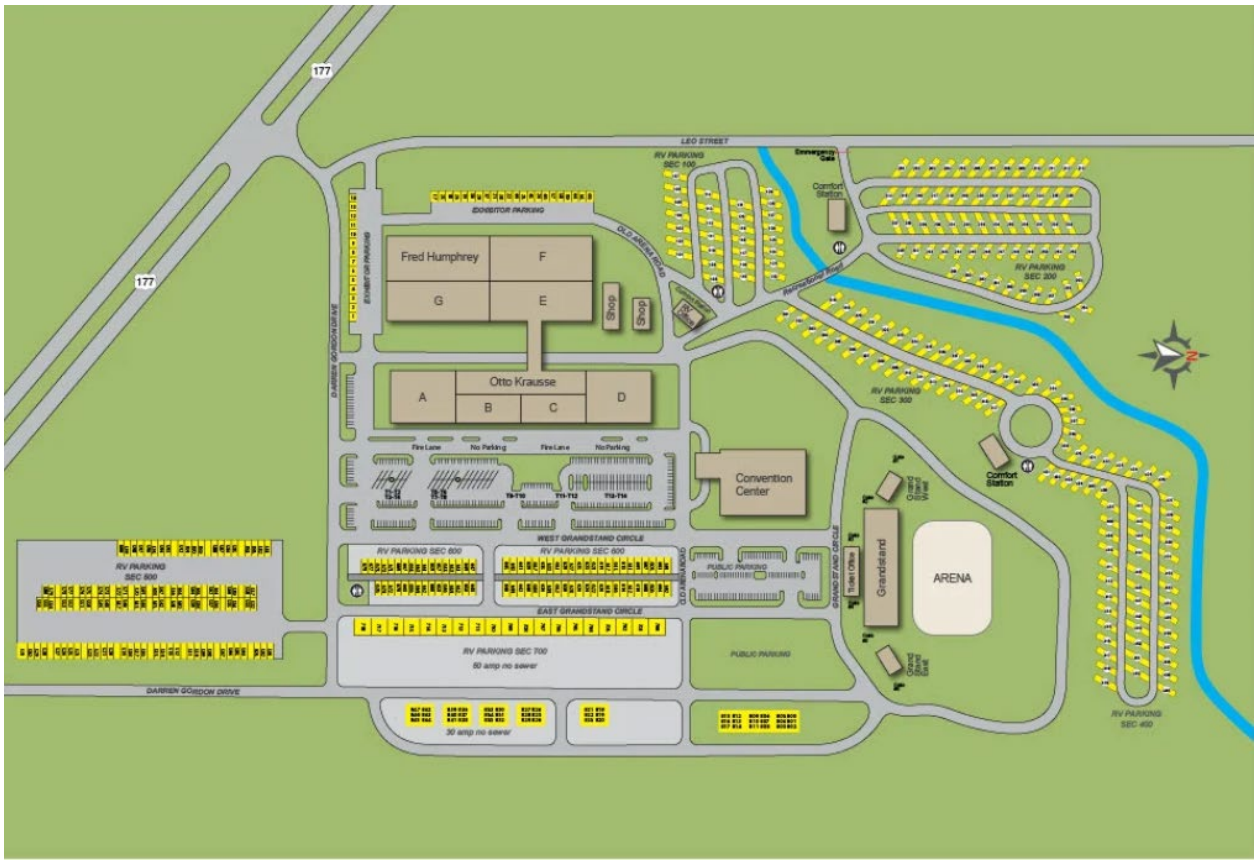
GLOBAL SPECTRUM, L.P.,
d/b/a Oak View Group

By: Global Spectrum, LLC, its general partner

By: DocuSigned by: Brian Rothenberg
Name: Brian Rothenberg
Its: EVP and General Counsel

DocuSign Envelope ID: 97CBADAA-D48A-4877-972B-8FA46AADDBE5

SCHEDULE 1
MAP DEFINING AREAS UNDER MANAGER'S MANAGEMENT



(Although shown here for clarity, areas under Manager's management are not inclusive of public roadways.)

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EXHIBIT A
MANAGER DUTIES

Manager's obligations under the Agreement shall consist of the following obligations, all of which are subject to the terms hereof and the controls and restrictions in the Operations Manual:

(a) Manage all aspects of the Facilities in accordance with the Operations Manual and the terms of this Agreement, including but not limited to managing purchasing, payroll, fire prevention, security, crowd control, routine repairs, preventative maintenance, janitorial services, promotions, advertising, energy conservation, security, box office, admission procedures, snow removal and landscaping, parking (if applicable), and general user services.

(b) In consultation with the City and subject to the City's approval, establish and adjust prices, rates and rate schedules for user, license, concessions, occupancy, and advertising agreements, and booking commitments. Manager may deviate from the established rate schedule when entering into any such agreements if determined by Manager, using its reasonable business judgment, to be necessary or appropriate with respect to the specific situation.

(c) Subject to Section 12.2, procure, negotiate, execute, administer and assure compliance with Service Contracts, Revenue Generating Contracts, and other contracts related to the operation of the Facilities.

(d) Require that all material vendors and licensees of the Facilities execute vendor/license agreements containing standard indemnification and insurance obligations on the part of each such vendor/licensee.

(e) Provide standard form advertising and sponsorship contracts and user/rental agreements for use at or with respect to the Facilities. Manager shall submit such form agreements to the City for review and comment, and the parties shall work together to finalize such forms. Once finalized, Manager shall use such forms in furtherance of its duties hereunder, and shall not materially deviate from the terms contained in such forms without obtaining the prior approval of the City (which shall not be unreasonably withheld). Manager's sole responsibility with regard to providing legal advice or assistance hereunder shall be to provide such standard form contracts.

(f) Operate and maintain the Facilities, including the equipment utilized in connection with its operation and any improvements made during the term of this Agreement, in the condition received, normal wear and tear excepted.

(g) Arrange for and otherwise book events at the Facilities in accordance with a booking schedule to be developed by Manager.

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(h) Hire or otherwise engage, pay, supervise, and direct all personnel Manager deems necessary for the operation of the Facilities in accordance with Article 6 of the Agreement, and conduct staff planning, retention and training programs as determined to be necessary by Manager in its sole discretion, or as required by Law.

(i) Maintain detailed, accurate and complete financial and other records of all its activities under this Agreement in accordance with generally accepted accounting principles, which records shall be made available to the City upon request, in accordance with Section 10.1 of the Agreement.

(j) Submit to the City in a timely manner financial and other reports detailing Manager's activities in connection with the Facilities, as set forth in Section 10.2 of the Agreement.

(k) Prepare a proposed annual Operating Budget and submit such proposed budget to the City, both in accordance with Article 7 of the Agreement.

(l) Pay all Operating Expenses and other expenses incurred in connection with the operation, maintenance, supervision and management of the Facilities from the Operating Account or with funds otherwise made available by the City.

(m) Secure, or assist the City (or any other third party, as applicable) to secure, all licenses and permits necessary for the operation and use of the Facilities for the specific events to be held therein, and for the general occupancy of the Facilities, including without limitation all necessary food and liquor licenses, and renewals thereof. The City shall cooperate in this process to the extent reasonably required. All costs associated with this process shall be Operating Expenses.

(n) Collect, deposit and hold in escrow in the Event Account any ticket sale revenues which it receives in the contemplation of or arising from an event pending the completion of the event, as more fully described in Section 8.1 of the Agreement.

(o) Collect in a timely manner and deposit in the Operating Account all Revenue, as more fully described in Section 8.2 of the Agreement.

(p) Subject to the City making available sufficient funds in a timely manner, pay all Taxes.

(q) Plan, prepare, implement, coordinate and supervise all public relations and other promotional programs for the Facilities.

(r) Prepare, maintain and implement on a regular basis, subject to the City's approval, a Marketing Plan for the Facilities.

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(s) Market and sell Commercial Rights at or in connection with the Facility.

(t) On an annual basis, cause a written inventory to be taken of all furniture, fixtures, office equipment, supplies, tools and vehicles at the Facilities, and deliver a written report of the foregoing to City. Manager shall document all major damage to, or loss in, such inventory during the Term as soon as such damage or loss is discovered by Manager, and Manager shall promptly notify City of any such damage or loss.

(u) Purchase, on behalf of the City and with City funds, and maintain during the Term, all materials, tools, machinery, equipment and supplies necessary for the operation of the Facilities, notwithstanding that purchases defined as Capital Expenditures have to strictly comply with City procurement policies. Manager and the City shall jointly conduct an initial inventory of FF&E at the Facilities within sixty (60) days of the Effective Date, and Manager shall thereafter, on an annual basis within sixty (60) days of the start of each Operating Year, conduct an inventory of FF&E at the Facilities, noting for the City which items were removed due to loss or damage.

(v) As agent for the City, manage risk management and Facilities insurance needs, as more fully described in Article 16 of the Agreement.

(w) Make and be responsible for all routine and minor repairs, maintenance, preventative maintenance, and equipment servicing. Manager shall be responsible for ensuring that all repairs, replacements, and maintenance shall be of a quality and class at least equal to that of the item being repaired, replaced or maintained. Any replacement of an item in inventory, or any new item added to the inventory, which is paid for by the City, shall be deemed the property of the City, and shall be reported within no more than ten (10) days for Asset Management purposes.

(x) Cause such other acts and things to be done with respect to the Facilities, as determined by Manager in its reasonable discretion to be necessary for the management and operation of the Facilities following the Effective Date.

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EXHIBIT B
INSURANCE

At all times during this Agreement, Manager shall maintain the following insurance coverage:

(a) commercial general liability insurance, including products and completed operations, bodily injury and property damage liability, contractual liability, independent contractors' liability and personal and advertising injury liability against claims occurring on, in, or about the Facilities, or otherwise arising under this Agreement;

(b) umbrella or excess liability insurance;

(c) commercial automobile liability insurance, including coverage for the operation of owned, leased, hired and non-owned vehicles;

(d) workers compensation and employer's liability insurance as shall be required by and be in conformance with the laws of the State of Oklahoma;

(e) professional liability insurance and self-insured employment practices liability coverage;

(f) employment practices liability insurance;

(g) pollution liability; and

(h) crime coverage.

Such liability insurance shall be maintained in the following minimum amounts throughout the Term:

Commercial General Liability
$1,000,000 per occurrence
$1,000,000 personal and advertising injury
$1,000,000 products-completed operations aggregate

Umbrella or Excess Liability
$5,000,000 per occurrence and aggregate

Automobile Liability
$1,000,000 per accident (PI and PD combined single limit)
$1,000,000 uninsured/underinsured motorist

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Workers Compensation
Workers Compensation: Statutory
Employer's Liability:
$100,000 each accident-bodily injury by accident
$500,000 policy limit-bodily injury by disease
$100,000 each employee-bodily injury by disease

Professional Liability/Errors & Omissions (Claims Made basis):
$1,000,000 each occurrence/aggregate

Employment Practices Liability Insurance (Claims Made basis):
$1,000,000

Pollution Liability (Claims Made basis):
$1,000,000

Crime Insurance:
Coverage on all on-site Manager employees. Limit: $500,000.00

Finance Department
16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: June 15, 2026

To: Board of City Commissioners

From: Kimberly Hoover, Finance Director

Subject: Consideration of a resolution adopting the Fiscal Year 2026-2027 Budget for the City of Shawnee, Oklahoma for the period of July 1, 2026, through June 30, 2027.

Background:

On April 20, 2026, the proposed Fiscal Year 2026-2027 Budget was presented to the City of Shawnee Board of Commissioners. On May 18, 2026, the Fiscal Year 2026-2027 Budget proposal was the subject of a formal public hearing.

Prepared in accordance with the City of Shawnee's Municipal Code, Section 2-96, and in compliance with the Oklahoma Municipal Budget Act, Title 11 of the Oklahoma Statutes, Section 17-201 et seq., City staff is requesting that the City Commission consider the approval of a resolution to adopt the Fiscal Year 2026-2027 Budget for the City of Shawnee, finding all things requisite and necessary have been done in the preparation and presentation of the budget.

Restricted accounts are Capital Improvement Fund, Street Improvement Fund, 2018 Capital Improvement Fund, Other Governmental Funds, Debt Service, E-911, Economic Development Fund, Hotel/Motel Fund, Police Sales Tax Fund, Fire Sales Tax Fund, CDBG Home Grants Fund, Cemetery Care Fund, Gifts & Contributions Fund, Tax Increment Financing Fund, Drug Forfeiture Fund, 2023 Capital Improvement Fund, and Opioid Settlement Fund.

Non-restricted accounts are accounts that do not meet the definition of "restricted" or "net investment in capital assets."

The City's policy is to use restricted resources first, then unrestricted resources as they are needed.

Financial Impact: Refer to the attached Fiscal Year 2026-2027 Budget Book.

Attachments: Resolution for Budget FY26-27, FY 2026 - 2027 Proposed Budget, FY26-27 Budget Public Hearing

Staff Recommendation: Approval of resolution.

RESOLUTION NO. _____

A RESOLUTION APPROVING AND ADOPTING THE FISCAL YEAR 2026-2027 BUDGET FOR THE CITY OF SHAWNEE, OKLAHOMA FOR THE PERIOD JULY 1, 2026, THROUGH JUNE 30, 2027.

WHEREAS, the City of Shawnee, Oklahoma has adopted the provisions of the Oklahoma Municipal Budget Act (the Act) in 11 O.S. Sections 17-201 through 17-216; and

WHEREAS, the budget for fiscal year July 1, 2026, through June 30, 2027, was formally presented to the City of Shawnee City Commission on April 20, 2026, at least 30 days prior to the start of the fiscal year in compliance with Section 17-205; and

WHEREAS, the City of Shawnee Commission conducted a Public Hearing on May 18, 2026, at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in compliance with Section 17-208 of the Act; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SHAWNEE, OKLAHOMA:

SECTION 1. The City of Shawnee City Commission does hereby adopt the Fiscal Year 2026-2027 Budget. Legal appropriations are hereby established as follows:

Fund			
	Department	**Appropriation**	**Total**
001 General Fund			
	Administration	3,558,929	
	Accounting	704,998	
	Information Systems	724,664	
	City Clerk	328,543	
	Municipal Court	343,955	
	Human Resources	438,113	
	Engineering	370,146	
	Code Enforcement	943,924	
	Community Development	461,426	
	Police Department and Emergency Management	11,184,162	
	Fire Department	6,827,676	
	Public Works	1,647,234	
	Parks, Culture and Recreation	2,242,414	
	Expo Center	952,384	
	Building Maintenance	442,181	
	Contingency Reserve	649,263	
	Transfers Out	862,077	32,682,099
010 GRANT FUND			
	Parks, Culture and Recreation	17,311	17,311

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Fund			
	Department	**Appropriation**	**Total**
101	STREET & ALLEY FUND		
	Public Works	559,260	559,260
102	E-911 FUND		
	Police Department and Emergency Management	324,288	324,288
104	ECONOMIC DEVELOPMENT FUND		
	Economic Development	660,000	660,000
105	SPAY/NEUTER FUND		
	Police Department and Emergency Management	2,200	2,200
106	HOTEL/MOTEL SURCHARGE FUND		
	Tourism	611,100	611,100
107	POLICE SALES TAX FUND		
	Transfers Out	510,148	510,148
108	FIRE SALES TAX FUND		
	Transfers Out	510,148	510,148
112	TAX INCREMENT FINANCE FUND		
	Community Development	30,000	30,000
190	CDBG GRANTS		
	Community Development	918,045	918,045
301	CAPITAL IMPROVEMENT FUND		
	Administration	200,000	
	Information Systems	262,725	
	Community Development	25,000	
	Police Department and Emergency Management	860,000	
	Fire Department	701,000	
	Parks, Culture and Recreation	3,800,000	
	Building Maintenance	700,000	6,548,725

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Fund			
	Department	**Appropriation**	**Total**
302	STREET IMPROVEMENT FUND		
	Administration	450,000	
	Engineering	6,650,000	
	Public Works	1,025,000	8,125,000
303	2018 CAPITAL IMPROVEMENT FUND		
	Fire Department	600,000	
	Engineering	3,500,000	
	Expo Center	132,500	
	Building Maintenance	150,000	4,382,500
306	2023 CAPITAL IMPROVEMENT FUND		
	Transfers Out	4,081,184	4,081,184
350	AQUATIC CENTER		
	Parks, Culture and Recreation	526,077	526,077
601	WORK COMP SELF-INSUR FUND		
	Administration	2,320	
	Accounting	3,476	
	Information Systems	2,317	
	City Clerk	1,738	
	Municipal Court	2,317	
	Utility Billing	5,224	
	Human Resources	1,738	
	Engineering	2,317	
	Code Enforcement	4,634	
	Community Development	9,216	
	Police Department and Emergency Management	491,914	
	Fire Department	199,582	
	Public Works	51,532	
	Parks, Culture and Recreation	30,640	
	Airport	8,118	
	Building Maintenance	10,340	
	Tourism	1,159	828,582

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Fund			
	Department	**Appropriation**	**Total**
603 INSURANCE RECOVERY FUND			
	Airport	2,039,862	3,004,000
701 LIBRARY FUND			
	Parks, Culture and Recreation	91,800	91,800
702 CEMETERY PERPETUAL FUND			
	Parks, Culture and Recreation	4,000	4,000
709 SISTER CITIES FUND			
	Sister Cities	42,500	42,500
Grand Total of Appropriations			93,732,691

SECTION 2. The budget shall be administered in compliance with the provisions of the City Charter, Municipal Code, and statutes of the State of Oklahoma.

SECTION 3. The budget for the City of Shawnee, Oklahoma, now before the City Commission for consideration, as herein above summarized, a complete copy of which is on file with the City Clerk, and the same is hereby adopted as the budget for the said City of Shawnee, Oklahoma, for the period of July 1, 2026, through June 30, 2027.

Passed and approved this 15th day of June 2026.

CITY OF SHAWNEE, OKLAHOMA
A MUNICIPAL CORPORATION

_____
ERIC STEPHENS, MAYOR

SEAL
ATTEST:

_____
LISA LASYONE, MMC, CITY CLERK

DRAFT



Fiscal Year 2027 Proposed Budget

FUND SUMMARIES

GENERAL FUND

The General Fund is the city's primary operating fund. The following departments provide services directly to citizens or provide support services to the departments:

- General Government includes City Manager and City Attorney
- Finance, Information Technology, Community Development, Expo Operation
- City Clerk includes Municipal Court and Utility Billing
- Public Safety includes Police Administration, Patrol, Criminal Investigations Division, Animal Welfare, Dispatch, Emergency Management, Fire Administration, Fire Suppression, and Fire Training
- Engineering also includes Code Enforcement
- Public Works includes Street, Traffic Control, and Building Maintenance
- Parks and Recreation also includes Cemetery
- Transfers In

The most significant operating revenue is sales tax.

This section of the budget includes the following:

- General Fund estimated revenues
- General Fund estimated expenditures



Shawnee,OK

Budget Worksheet

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 001 - GENERAL FUND								
Revenue								
001-40010	SALES TAX	14,857,910.00	15,531,449.54	15,557,812.00	15,547,688.00	16,872,698.00	14,398,388.71	17,081,869.40
001-40020	USE TAX	3,770,180.00	4,385,102.24	4,935,032.00	4,631,302.25	4,522,095.00	4,456,420.65	4,522,095.00
001-40030	ALCOHOLIC BEVERAGE TAX	215,000.00	211,162.18	215,000.00	216,249.47	215,000.00	200,107.49	215,000.00
001-40060	CIGARETTE TAX	180,000.00	194,112.11	180,000.00	182,267.23	180,000.00	170,203.41	180,000.00
001-40130	ONG FRANCHISE TAX	310,000.00	394,699.81	350,000.00	425,500.16	350,000.00	389,540.77	350,000.00
001-40140	OG&E FRANCHISE TAX	1,000,000.00	1,100,894.34	1,200,000.00	1,070,443.42	1,200,000.00	1,015,645.15	1,200,000.00
001-40150	ATT INSPECTION FEE	15,000.00	21,119.82	17,500.00	20,598.01	17,500.00	19,674.12	20,500.00
001-40160	VYVE FRANCH/ INSPCT FEE	50,000.00	44,553.88	50,000.00	48,451.37	50,000.00	41,237.66	50,000.00
001-40180	CVEC FRANCHISE	160,000.00	151,496.90	160,000.00	161,073.21	160,000.00	155,275.60	160,000.00
001-40190	PYMT IN LIEU OF FRANCHISE	16,000.00	20,909.84	16,000.00	10,880.54	16,000.00	0.00	16,000.00
001-40200	PYMT IN LIEU OF TAXES	27,000.00	67,395.93	27,000.00	43,098.36	27,000.00	0.00	27,000.00
001-40490	NUISANCE / OTHER TAXES	35,000.00	99,713.46	50,000.00	233,054.15	100,000.00	54,689.95	100,000.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-41010	FEDERAL GRANT REVENUE	0.00	139,431.09	15,800.00	47,417.58	-57,500.00	96,443.63	57,500.00
001-41020	STATE GRANT REVENUE	0.00	43,231.39	23,350.85	23,350.85	-10,000.00	20,000.00	10,000.00
001-41060	INCARCERATION COSTS	1,500.00	132.00	1,500.00	44.00	1,500.00	318.00	1,500.00
001-41110	SHAWNEE HOUSING AUTH./ IA	50,000.00	41,250.00	50,000.00	70,290.00	50,000.00	49,925.10	75,000.00
001-41120	INDEPEND. SCHOOL DIST./IA	207,500.00	233,548.94	235,000.00	246,412.02	250,000.00	239,382.67	275,000.00
001-41130	RE-ACT - IA	30,000.00	31,500.00	30,000.00	35,499.96	30,000.00	35,499.96	35,000.00
001-41440	OTHER GRANT REVENUE	0.00	0.00	1,000.00	1,000.00	0.00	15,000.00	
001-41480	COPS GRANT	155,000.00	49,729.42	85,000.00	60,353.87	85,000.00	35,366.27	85,000.00
001-41490	OTHER INTERGOVT. REV.	0.00	0.00	0.00	62,419.42	0.00	0.00	
001-42010	LICENSES	273,000.00	254,836.00	273,000.00	252,199.00	285,000.00	219,720.48	285,000.00
001-42020	BUILDING PERMITS	214,000.00	374,940.32	300,000.00	401,434.54	400,000.00	311,578.44	400,000.00
001-42120	PET LICENSES & POUND FEE	2,000.00	7,074.50	2,000.00	8,480.00	2,000.00	8,900.00	5,000.00
001-42490	OTHER PERMITS	3,000.00	9,962.43	3,000.00	15,893.10	10,000.00	16,135.24	15,000.00
001-43010	MUNICIPAL COURT FINES	330,000.00	208,975.77	200,000.00	229,933.08	200,000.00	204,662.56	200,000.00
001-43020	MUNICIPAL COURT COSTS	81,000.00	63,799.50	60,000.00	62,731.38	60,000.00	63,749.62	65,000.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-43040	JUVENILE ADMIN. COSTS	0.00	1,020.00	0.00	525.00	0.00	405.00	525.00
001-43050	JUVENILE FINES	0.00	1,525.00	0.00	1,355.00	0.00	940.00	1,200.00
001-43300	TECHNOLOGY FEE	22,000.00	13,849.00	20,000.00	15,648.00	22,800.00	14,557.50	22,800.00
001-43400	COMMUNICATION FEE	22,000.00	13,808.00	19,900.00	15,586.00	22,700.00	14,479.00	22,700.00
001-43500	VECH IMPOUND FEES	21,000.00	10,400.00	17,600.00	10,100.00	21,200.00	8,700.00	21,200.00
001-45040	ACADEMY TUITION	0.00	11,250.00	0.00	8,250.00	0.00	3,000.00	4,500.00
001-45170	INSUFFICIENT CHECK FEES	0.00	60.00	0.00	35.00	0.00	70.00	
001-45250	PUBLIC SAFETY FEE	230,000.00	232,808.40	230,000.00	233,049.30	230,000.00	214,550.71	240,000.00
001-45500	FIRE PROTECTION REVENUE	8,234.16	8,234.16	8,235.00	8,234.16	8,235.00	8,234.16	8,235.00
001-45700	CHARGES FOR SERVICES	0.00	0.00	0.00	3,000.00	0.00	0.00	
001-45710	Euthanization Services	0.00	0.00	0.00	0.00	0.00	140.00	
001-46040	COEDD BLDG. RENTAL REV.	12,000.00	12,000.00	12,000.00	12,000.00	10,800.00	12,000.00	12,000.00
001-46060	COMMUNITY CENT RENTAL REV	1,200.00	1,239.00	1,200.00	2,527.50	0.00	2,225.00	2,500.00
001-46080	PROGRAMMING COMMUNITY ...	800.00	170.00	800.00	0.00	800.00	0.00	800.00
001-46150	PROGRAMMING AUDITORIUM	5,000.00	6,537.00	5,000.00	9,032.00	5,000.00	7,420.00	7,000.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-46500	MUNICIPAL AUDITORIUM REN...	5,000.00	9,614.70	5,000.00	9,164.50	5,000.00	5,353.25	7,000.00
001-46550	SENIOR CENTER RENTAL	5,000.00	4,811.00	5,000.00	5,607.00	5,000.00	4,085.00	5,000.00
001-46600	PARK RESERVATION REVENUE	1,700.00	10,727.67	1,700.00	8,032.17	1,700.00	7,256.01	6,500.00
001-46610	PROGRAMMING PARKS	0.00	65.00	0.00	44.50	0.00	99.00	
001-46960	T-MOBILE TOWER RENTAL	13,400.00	13,416.00	13,400.00	12,298.00	13,400.00	13,102.96	15,800.00
001-46990	OTHER RENTAL REVENUE	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,002.00	6,000.00
001-47010	INTEREST INCOME	75,000.00	683,996.21	300,000.00	982,441.31	300,000.00	735,265.81	765,928.83
001-47020	INTEREST INC. - SALES TAX	8,700.00	19,571.34	11,800.00	23,364.37	14,200.00	21,398.30	20,000.00
001-47030	INTEREST INC. - USE TAX	1,900.00	6,003.65	3,100.00	7,579.52	4,100.00	7,452.12	7,000.00
001-48060	CEMETERY LOT SALES	7,000.00	17,025.00	7,000.00	15,487.50	7,000.00	22,350.00	17,000.00
001-48070	OTHER CEMETERY REVENUE	15,000.00	3,498.75	15,000.00	6,202.50	15,000.00	12,572.73	15,000.00
001-48080	FIRE RUNS	2,000.00	143.00	2,000.00	352.00	2,000.00	29.50	2,000.00
001-48090	SALE OF SURPLUS PROPERTY	0.00	40,538.00	0.00	762.00	-13,375.00	109,112.00	100,000.00
001-48150	POLICE REPORTS	500.00	776.00	500.00	588.00	500.00	766.00	650.00
001-48220	OTHER MISC. REVENUE	120,000.00	92,172.31	20,000.00	50,136.39	20,000.00	57,629.38	35,000.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-48230	FINGERPRINTING REVENUE	2,500.00	1,100.00	2,500.00	720.00	2,500.00	1,080.00	2,500.00
001-48240	STATE INSURANCE SUBSIDY	159,000.00	47,691.55	50,000.00	37,961.78	55,000.00	20,302.88	55,000.00
001-48250	REFUNDS & REIMBURSMENTS	10,000.00	89,631.62	10,000.00	13,646.86	11,436.16	75,693.04	20,000.00
001-48270	PROJECT HEART REVENUE	6,000.00	6,000.00	6,000.00	6,000.00	6,500.00	6,000.00	6,500.00
001-49100	TRANSFER FROM SMA	4,560,000.00	4,560,000.00	4,560,000.00	5,813,766.00	4,650,000.00	2,325,000.00	4,800,000.00
001-49300	TRANSFER FROM CDBG	0.00	0.00	0.00	105,721.00	0.00	0.00	
001-49420	TRANSFER FROM STREET & ALL...	0.00	0.00	0.00	118,512.00	0.00	0.00	
001-49430	TRNS FROM POLICE TAX FUND	459,131.00	485,969.40	486,182.00	486,182.00	508,497.00	254,248.50	510,148.00
001-49440	TRANSF FROM FIRE TAX FUND	459,131.00	485,969.40	486,182.00	486,182.00	508,497.00	254,248.50	510,148.00
001-49540	TRANSFER FROM SISTER CITY F...	0.00	0.00	0.00	2,178.00	0.00	0.00	
001-49565	TRANSFER FROM 2018 CAPITAL...	0.00	0.00	0.00	470,813.00	0.00	0.00	
001-49570	TRANSFER FROM WORKER'S C...	0.00	0.00	0.00	832,894.00	0.00	0.00	
001-49580	TRANSFER FROM EMERGENCY ...	0.00	0.00	0.00	39,340.00	0.00	0.00	
001-49590	TRANSFER FROM HUD	0.00	0.00	0.00	39,570.00	0.00	0.00	
001-49600	SUSPENSE	0.00	1,940.29	0.00	-8,400.22	0.00	4,992.44	
	Revenue Total:	**28,221,286.16**	**30,579,582.86**	**30,343,093.85**	**33,999,553.11**	**31,459,783.16**	**26,447,626.27**	**32,682,099.23**

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Expense								
Department: 0110 - CITY MANAGER								
001-5-0110-51010	REGULAR SALARIES	384,035.77	340,576.32	404,072.88	404,072.88	470,829.00	407,131.45	435,728.98
001-5-0110-51020	OVERTIME	0.00	19.34	12.54	12.54	0.00	407.31	
001-5-0110-51030	PART-TIME SALARIES	0.00	3,795.43	15,331.73	15,331.73	0.00	6,979.92	
001-5-0110-51040	LONGEVITY	0.00	35.20	1,810.08	1,810.08	5,779.00	5,802.47	9,022.00
001-5-0110-51060	EDUCATIONAL INCENTIVES	2,745.60	2,601.60	2,996.00	2,974.08	3,245.00	2,378.88	3,212.55
001-5-0110-51110	SOCIAL SECURITY	25,236.78	21,519.81	26,118.31	26,118.31	30,719.00	26,050.64	29,012.75
001-5-0110-51120	MEDICARE	5,902.15	5,032.95	6,108.34	6,108.34	7,185.00	6,092.47	6,785.24
001-5-0110-51130	HEALTH INSURANCE	36,339.36	44,733.53	52,846.41	52,846.41	55,186.00	41,239.17	1,662,920.54
001-5-0110-51140	LIFE INSURANCE	690.72	1,195.60	1,868.59	1,868.59	685.00	584.83	1,062.88
001-5-0110-51150	OMRF RETIREMENT	49,534.38	39,113.76	43,021.00	42,831.59	63,296.00	47,184.01	67,468.95
001-5-0110-51400	TUITION ASSISTANCE	0.00	0.00	4,000.00	0.00	3,000.00	0.00	3,960.00
001-5-0110-51500	OTHER BENEFITS	18,960.00	13,040.00	13,440.00	11,290.00	16,500.00	12,290.00	17,160.00
001-5-0110-51550	WORKER'S COMPENSATION	1,988.00	2,694.04	2,320.00	361.67	2,320.00	1,701.06	231.96
001-5-0110-52010	OFFICE & COMPUTER SUPPLIES	700.00	794.99	313.43	288.35	700.00	502.77	693.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0110-52030	FOOD & KITCHEN SUPPLIES	1,000.00	675.79	3,000.00	1,872.37	3,500.00	3,000.00	2,970.00
001-5-0110-52100	FUEL, OIL & LUBRICANTS	0.00	130.35	50.44	50.44	0.00	47.77	3,800.00
001-5-0110-52200	TOOLS & MINOR EQUIPMENT	0.00	0.00	982.20	594.29	1,000.00	914.18	990.00
001-5-0110-52500	OTHER MATERIALS & SUPPLIES	700.00	688.09	1,967.36	1,556.13	3,000.00	2,638.26	1,980.00
001-5-0110-53030	REPAIR & MAINT. - EQUIP.	900.00	0.00	600.00	0.00	600.00	357.87	594.00
001-5-0110-53200	NATURAL GAS	750.00	411.98	650.00	448.65	5,050.00	454.22	4,358.50
001-5-0110-53210	ELECTRICITY	5,200.00	3,762.31	6,500.00	3,781.68	55,000.00	45,195.29	42,570.00
001-5-0110-53250	TELEPHONE	8,300.00	7,037.85	16,600.00	11,321.69	16,600.00	9,358.53	16,434.00
001-5-0110-53280	COPY USAGE EXPENSE	100.00	0.00	100.00	0.00	100.00	0.00	99.00
001-5-0110-53290	POSTAGE & SHIPPING	100.00	164.88	250.00	32.48	250.00	5.38	247.50
001-5-0110-53300	COMMUNITY SERVICE CNTRCTS	182,500.00	144,166.72	135,000.00	83,275.51	195,000.00	228,897.22	195,000.00
001-5-0110-53390	OTHER CONTRACTUAL SERVICES	361,330.46	315,449.62	291,083.06	158,012.28	485,334.03	218,102.65	500,693.97
001-5-0110-53400	TRAINING CONFERENCES	5,162.00	4,821.17	26,900.00	14,003.34	15,500.00	13,716.60	15,345.00
001-5-0110-53410	OTHER TRAINING	1,336.00	200.00	30,000.00	475.00	15,000.00	6,194.15	14,850.00
001-5-0110-53470	MEMBERSHIPS & DUES	51,552.00	51,265.98	57,950.00	52,007.56	55,150.00	16,088.00	54,598.50

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0110-53490	BOOKS & SUBSCRIPTIONS	149.00	149.00	0.00	0.00	0.00	0.00	
001-5-0110-53500	SOFTWARE PURCHASES	0.00	0.00	0.00	0.00	0.00	395.00	
001-5-0110-53510	SOFTWARE SUPPORT CONTRA...	950.00	0.00	950.00	0.00	18,255.00	17,305.00	940.50
001-5-0110-53530	LEGAL ADVERTISING	3,000.00	3,268.10	2,000.00	434.49	2,000.00	2,000.00	1,980.00
001-5-0110-53540	PRINTING	474.00	385.91	500.00	363.00	500.00	138.75	495.00
001-5-0110-53550	INSURANCE	764.00	409.87	764.00	376.85	764.00	324.05	5,723.34
001-5-0110-53780	MISC. OTHER SERV. & CHGS.	27,100.00	26,957.26	32,000.00	12,340.65	31,500.00	25,587.37	33,000.00
001-5-0110-53990	CONTINGENCY	523,221.00	0.00	560,176.13	79,055.51	789,964.11	531,144.28	649,263.41
001-5-0110-53991	SALARY RESERVES	0.00	0.00	421,153.12	0.00	230,000.00	26,136.00	100,000.00
001-5-0110-54220	LAND PURCHASE	0.00	0.00	0.00	0.00	1,504,598.88	1,504,599.88	
	Department: 0110 - CITY MANAGER Total:	**1,700,721.22**	**1,035,097.45**	**2,163,435.62**	**985,916.49**	**4,088,110.02**	**3,210,945.43**	**3,883,191.57**
Department: 0130 - CITY ATTORNEY								
001-5-0130-53100	LEGAL SERVICES	250,000.00	196,940.64	275,000.00	234,977.07	325,000.00	325,000.00	325,000.00
	Department: 0130 - CITY ATTORNEY Total:	**250,000.00**	**196,940.64**	**275,000.00**	**234,977.07**	**325,000.00**	**325,000.00**	**325,000.00**
Department: 0210 - FINANCE								
001-5-0210-51010	REGULAR SALARIES	360,922.75	332,004.12	368,848.00	304,963.67	280,438.00	205,690.56	273,853.10
001-5-0210-51020	OVERTIME	0.00	76.90	200.00	0.00	0.00	0.00	

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
				Defined Budgets				
001-5-0210-51030	PART-TIME SALARIES	0.00	0.00	0.00	0.00	52,592.00	37,728.85	29,388.81
001-5-0210-51040	LONGEVITY	8.93	0.00	465.00	17.60	1,540.00	644.00	900.00
001-5-0210-51060	EDUCATIONAL INCENTIVES	3,993.60	2,803.20	2,996.00	2,150.40	2,996.00	2,265.60	2,995.20
001-5-0210-51110	SOCIAL SECURITY	23,079.83	20,578.38	23,576.00	18,841.67	20,834.00	15,192.75	19,873.21
001-5-0210-51120	MEDICARE	5,397.70	4,812.51	5,514.00	4,406.66	4,873.00	3,553.18	5,180.76
001-5-0210-51130	HEALTH INSURANCE	20,392.68	11,022.74	23,675.00	23,672.06	14,301.00	17,816.43	
001-5-0210-51140	LIFE INSURANCE	1,159.80	783.15	1,160.00	1,110.79	890.00	543.24	816.40
001-5-0210-51150	OMRF RETIREMENT	18,392.75	16,797.65	18,782.00	13,839.46	16,635.00	13,871.67	17,879.13
001-5-0210-51400	TUITION ASSISTANCE	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
001-5-0210-51450	UNEMPLOYMENT COMPENSAT...	0.00	0.00	0.00	0.00	4,869.00	3,787.00	
001-5-0210-51500	OTHER BENEFITS	6,240.00	5,600.00	5,740.00	5,260.00	9,000.00	5,120.00	5,520.00
001-5-0210-51550	WORKER'S COMPENSATION	2,978.00	5,377.44	3,476.00	517.59	3,476.00	2,110.11	670.02
001-5-0210-52010	OFFICE & COMPUTER SUPPLIES	3,000.00	4,666.22	4,334.47	4,334.47	9,379.77	5,371.02	6,000.00
001-5-0210-52100	FUEL, OIL & LUBRICANTS	500.00	4.70	100.00	0.00	1,250.00	1,235.21	
001-5-0210-52200	TOOLS & MINOR EQUIPMENT	400.00	49.88	0.00	0.00	0.00	0.00	

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0210-52500	OTHER MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	1,893.00	717.35	1,980.00
001-5-0210-53010	EQUIP. MAINT. CONTRACTS	70.00	0.00	0.00	0.00	0.30	0.00	
001-5-0210-53060	EQUIP.SERV.-R&M VEHICLES	2,470.00	1,586.08	2,000.00	1,900.48	500.00	500.00	
001-5-0210-53110	AUDITING SERVICES	105,000.00	108,427.36	138,645.00	138,633.29	195,000.00	251,485.10	145,000.00
001-5-0210-53200	NATURAL GAS	300.00	259.60	400.00	275.38	72.01	138.52	
001-5-0210-53210	ELECTRICITY	6,800.00	5,342.51	5,500.00	5,345.51	287.64	0.00	
001-5-0210-53250	TELEPHONE	4,500.00	3,513.42	4,000.00	3,593.94	4,250.00	2,722.34	4,207.50
001-5-0210-53280	COPY USAGE EXPENSE	350.00	0.00	0.00	0.00	0.00	0.00	
001-5-0210-53290	POSTAGE & SHIPPING	5,000.00	4,944.72	5,000.00	4,834.70	5,000.00	3,738.95	4,950.00
001-5-0210-53390	OTHER CONTRACTUAL SERVICES	13,000.00	11,270.43	8,452.32	6,334.05	6,715.00	3,256.90	4,054.00
001-5-0210-53400	TRAINING CONFERENCES	1,000.00	835.00	5,240.00	4,458.38	8,369.40	8,050.49	12,500.00
001-5-0210-53410	OTHER TRAINING	1,264.00	1,053.00	2,430.00	2,382.19	15,679.02	13,390.00	10,000.00
001-5-0210-53430	PENALTIES & INTEREST	0.00	31,914.11	2,125.00	2,124.30	4.96	4.96	2,200.00
001-5-0210-53470	MEMBERSHIPS & DUES	2,911.00	2,784.50	2,507.75	2,507.75	2,408.92	2,078.00	2,549.25
001-5-0210-53510	SOFTWARE SUPPORT CONTRA…	122,500.00	120,841.18	125,967.25	125,963.23	124,104.38	124,082.02	137,000.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0210-53530	LEGAL ADVERTISING	500.00	404.30	677.69	562.44	1,504.17	1,504.17	1,100.00
001-5-0210-53540	PRINTING	0.00	0.00	0.00	0.00	5,834.14	5,834.14	6,000.00
001-5-0210-53550	INSURANCE	4,005.00	1,048.14	2,479.99	1,469.18	2,566.08	2,566.08	5,336.02
001-5-0210-53600	BANK CHARGES	300.00	130.10	300.00	33.25	0.00	0.00	297.00
001-5-0210-53780	MISC. OTHER SERV. & CHGS.	720.00	232.74	2,000.00	1,650.85	1,150.98	1,070.48	2,748.00
	Department: 0210 - FINANCE Total:	**717,156.04**	**699,164.08**	**766,591.47**	**681,183.29**	**800,413.77**	**736,069.12**	**704,998.40**
Department: 0230 - INFORMATION TECHNOLOGY								
001-5-0230-51010	REGULAR SALARIES	288,784.64	291,856.00	302,698.46	302,698.46	314,802.00	291,216.98	335,257.21
001-5-0230-51020	OVERTIME	500.00	486.64	706.89	706.89	500.00	0.00	495.00
001-5-0230-51040	LONGEVITY	4,894.93	4,476.80	5,020.00	4,662.40	10,893.00	9,984.00	11,128.00
001-5-0230-51060	EDUCATIONAL INCENTIVES	1,996.80	2,265.60	2,496.00	2,496.00	2,247.00	2,304.00	2,496.00
001-5-0230-51110	SOCIAL SECURITY	18,718.82	18,359.33	19,359.00	19,058.34	20,661.00	18,515.13	20,807.27
001-5-0230-51120	MEDICARE	4,377.79	4,293.66	4,528.00	4,457.24	4,832.00	4,330.22	5,180.76
001-5-0230-51130	HEALTH INSURANCE	19,221.96	23,318.20	23,823.00	23,583.39	25,014.00	29,398.80	
001-5-0230-51140	LIFE INSURANCE	690.72	692.34	790.17	790.17	667.00	690.80	816.40
001-5-0230-51150	OMRF RETIREMENT	41,559.03	42,132.21	43,727.59	43,727.59	46,024.00	42,787.27	51,121.95

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0230-51500	OTHER BENEFITS	6,240.00	6,240.00	6,540.00	6,540.00	6,960.00	6,380.00	6,960.00
001-5-0230-51550	WORKER'S COMPENSATION	1,985.00	3,589.23	2,317.00	366.93	2,317.00	1,739.56	670.02
001-5-0230-52010	OFFICE & COMPUTER SUPPLIES	12,000.00	9,555.07	12,000.00	10,054.93	12,000.00	7,285.34	12,000.00
001-5-0230-52100	FUEL, OIL & LUBRICANTS	100.00	76.23	122.97	122.97	200.00	50.98	
001-5-0230-52200	TOOLS & MINOR EQUIPMENT	500.00	159.48	443.37	268.44	500.00	0.00	500.00
001-5-0230-53010	EQUIP. MAINT. CONTRACTS	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00
001-5-0230-53030	REPAIR & MAINT. - EQUIP.	8,000.00	6,414.50	3,350.89	1,131.10	8,000.00	827.99	8,000.00
001-5-0230-53040	REPAIR & MAINT.-VEHICLES	400.00	213.85	400.00	209.56	400.00	0.00	400.00
001-5-0230-53200	NATURAL GAS	0.00	0.00	46.55	46.55	0.00	50.37	
001-5-0230-53210	ELECTRICITY	0.00	1,942.73	2,587.11	1,943.84	0.00	0.00	
001-5-0230-53250	TELEPHONE	7,000.00	7,554.63	7,400.00	7,377.04	7,400.00	5,233.25	7,400.00
001-5-0230-53280	COPY USAGE EXPENSE	60.00	0.00	60.00	56.98	60.00	0.00	60.00
001-5-0230-53290	POSTAGE & SHIPPING	10.00	0.00	10.00	0.00	10.00	0.00	10.00
001-5-0230-53390	OTHER CONTRACTUAL SERVICES	7,042.00	6,927.13	50,000.00	15,486.76	50,000.00	29,465.89	61,025.08
001-5-0230-53400	TRAINING CONFERENCES	500.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0230-53470	MEMBERSHIPS & DUES	0.00	0.00	0.00	0.00	0.00	81.00	
001-5-0230-53500	SOFTWARE PURCHASES	2,046.00	1,844.67	2,000.00	418.56	2,000.00	0.00	4,800.00
001-5-0230-53510	SOFTWARE SUPPORT CONTRA...	126,232.00	125,031.97	118,540.00	118,145.18	140,000.00	113,047.55	148,582.77
001-5-0230-53550	INSURANCE	1,160.00	449.48	1,160.00	376.92	1,160.00	370.15	4,833.22
001-5-0230-53780	MISC. OTHER SERV. & CHGS.	39,220.00	41,586.93	38,000.00	19,317.91	38,000.00	16,296.74	37,620.00
Department: 0230 - INFORMATION TECHNOLOGY Total:		**595,739.69**	**599,466.68**	**652,627.00**	**584,044.15**	**699,147.00**	**580,056.02**	**724,663.68**
Department: 0320 - MUNICIPAL COURT								
001-5-0320-51010	REGULAR SALARIES	130,386.00	124,863.81	132,993.08	132,993.08	128,063.00	115,250.68	133,719.14
001-5-0320-51020	OVERTIME	100.00	0.00	158.25	0.00	0.00	91.41	250.00
001-5-0320-51040	LONGEVITY	3,425.07	1,235.20	3,433.00	921.60	0.00	0.00	
001-5-0320-51050	SKILLS INCENTIVES	1,560.00	1,560.00	1,560.00	1,080.00	0.00	0.00	
001-5-0320-51060	EDUCATIONAL INCENTIVES	998.40	0.00	0.00	0.00	0.00	0.00	
001-5-0320-51110	SOCIAL SECURITY	8,392.10	7,539.62	8,505.00	7,884.44	7,940.00	6,613.12	7,619.16
001-5-0320-51120	MEDICARE	1,962.67	1,763.30	1,989.00	1,843.89	1,857.00	1,546.51	1,781.75
001-5-0320-51130	HEALTH INSURANCE	28,224.84	20,754.42	28,754.08	24,120.14	30,869.00	25,555.30	
001-5-0320-51140	LIFE INSURANCE	617.28	677.27	1,075.59	1,075.59	667.00	608.47	703.04

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0320-51150	OMRF RETIREMENT	15,979.43	12,028.23	16,299.00	10,358.08	10,016.00	6,897.09	8,055.33
001-5-0320-51550	WORKER'S COMPENSATION	1,985.00	3,293.63	2,317.00	354.20	2,317.00	1,739.53	670.02
001-5-0320-52010	OFFICE & COMPUTER SUPPLIES	3,500.00	2,939.90	11,046.41	9,563.72	1,500.00	790.86	2,550.00
001-5-0320-53100	LEGAL SERVICES	50,000.00	49,992.00	50,000.00	49,992.00	50,000.00	37,494.67	50,000.00
001-5-0320-53190	OTHER PROFESSIONAL SERVICES	3,000.00	842.36	3,000.00	0.00	3,000.00	1,000.00	3,000.00
001-5-0320-53200	NATURAL GAS	200.00	155.76	300.00	193.16	0.00	113.34	
001-5-0320-53210	ELECTRICITY	5,000.00	4,371.15	5,700.00	4,373.60	0.00	0.00	
001-5-0320-53250	TELEPHONE	2,500.00	2,408.14	2,500.00	2,397.30	2,500.00	1,958.22	2,700.00
001-5-0320-53290	POSTAGE & SHIPPING	2,000.00	986.96	2,000.00	699.14	2,000.00	419.34	1,500.00
001-5-0320-53370	COMM. SERVICES - JUVENILE	800.00	853.65	1,430.00	392.00	1,430.00	448.00	1,000.00
001-5-0320-53390	OTHER CONTRACTUAL SERVICES	1,860.00	607.45	2,054.00	360.97	554.00	312.00	2,500.00
001-5-0320-53400	TRAINING CONFERENCES	2,000.00	860.20	2,000.00	989.57	2,000.00	499.00	2,500.00
001-5-0320-53470	MEMBERSHIPS & DUES	250.00	465.45	250.00	200.00	780.00	235.00	795.00
001-5-0320-53510	SOFTWARE SUPPORT CONTRA...	50,000.00	33,239.18	38,000.00	34,923.72	39,900.00	36,563.56	41,895.00
001-5-0320-53550	INSURANCE	700.00	345.59	1,600.00	297.20	1,600.00	360.65	2,716.13

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0320-53600	BANK CHARGES	7,500.00	5,851.86	7,500.00	7,359.32	5,000.00	971.92	5,000.00
001-5-0320-53610	JAIL CONTRACT	166,000.00	74,640.00	158,000.00	50,040.00	100,000.00	42,540.00	75,000.00
001-5-0320-53780	MISC. OTHER SERV. & CHGS.	300.00	334.94	360.00	267.93	360.00	237.79	
Department: 0320 - MUNICIPAL COURT Total:		**489,240.79**	**352,610.07**	**482,824.41**	**342,680.65**	**392,353.00**	**282,246.46**	**343,954.57**
Department: 0330 - CITY CLERK								
001-5-0330-51010	REGULAR SALARIES	222,342.10	191,100.16	220,147.27	220,147.27	239,234.00	173,173.77	150,154.80
001-5-0330-51020	OVERTIME	0.00	0.00	406.67	406.67	250.00	249.40	252.50
001-5-0330-51040	LONGEVITY	2,880.80	2,478.40	2,675.20	2,675.20	6,426.00	3,916.00	2,339.16
001-5-0330-51060	EDUCATIONAL INCENTIVES	249.60	595.20	250.00	249.60	250.00	244.80	252.50
001-5-0330-51110	SOCIAL SECURITY	13,726.64	11,760.34	13,967.00	13,506.55	15,544.00	10,696.87	9,055.48
001-5-0330-51120	MEDICARE	3,210.26	2,750.36	3,267.00	3,158.84	3,636.00	2,501.80	2,118.06
001-5-0330-51130	HEALTH INSURANCE	18,326.40	13,347.44	19,281.00	18,611.71	15,615.00	12,566.45	
001-5-0330-51140	LIFE INSURANCE	518.04	502.95	770.36	770.36	470.00	840.35	474.70
001-5-0330-51150	OMRF RETIREMENT	43,639.91	28,434.12	43,712.50	30,540.10	49,953.00	26,836.52	12,052.11
001-5-0330-51400	TUITION ASSISTANCE	2,500.00	0.00	2,000.00	0.00	2,000.00	0.00	2,020.00
001-5-0330-51500	OTHER BENEFITS	6,240.00	6,240.00	6,240.00	5,760.00	6,240.00	3,600.00	6,302.40

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0330-51550	WORKER'S COMPENSATION	1,489.00	2,310.17	1,738.00	282.76	1,738.00	1,278.90	1,755.38
001-5-0330-52010	OFFICE & COMPUTER SUPPLIES	2,497.00	2,503.05	3,034.39	3,034.39	2,000.00	1,778.58	2,020.00
001-5-0330-52020	Office Supplies & Postage-City	0.00	0.00	0.00	0.00	8,800.00	4,651.88	8,888.00
001-5-0330-53030	REPAIR & MAINT. - EQUIP.	0.00	0.00	440.16	0.00	1,000.00	0.00	1,010.00
001-5-0330-53080	ELECTIONS	12,500.00	2,923.30	10,429.58	10,429.58	18,000.00	0.00	18,180.00
001-5-0330-53200	NATURAL GAS	125.00	34.61	125.00	42.94	0.00	25.19	
001-5-0330-53210	ELECTRICITY	1,300.00	971.36	2,000.00	971.90	0.00	0.00	
001-5-0330-53250	TELEPHONE	6,550.00	6,330.35	6,645.87	6,645.87	7,750.00	4,749.17	7,827.50
001-5-0330-53280	COPY USAGE EXPENSE	200.00	0.00	0.00	0.00	200.00	0.00	202.00
001-5-0330-53290	POSTAGE & SHIPPING	4,500.00	5,107.04	6,500.00	5,635.96	20,000.00	25,214.46	20,200.00
001-5-0330-53390	OTHER CONTRACTUAL SERVICES	12,925.00	7,466.85	13,562.00	12,780.75	13,802.00	12,705.34	13,940.02
001-5-0330-53400	TRAINING CONFERENCES	5,000.00	2,505.78	9,000.00	4,373.24	8,500.00	6,273.07	8,585.00
001-5-0330-53470	MEMBERSHIPS & DUES	1,065.00	1,025.00	1,500.00	1,206.60	1,375.00	794.50	1,388.75
001-5-0330-53480	FILING FEES & PERMITS	12,000.00	9,412.00	13,500.00	10,119.50	14,468.00	10,201.25	14,544.00
001-5-0330-53490	BOOKS & SUBSCRIPTIONS	348.00	281.00	410.00	296.00	415.00	260.39	419.15

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0330-53500	SOFTWARE PURCHASES	10,490.00	6,894.00	0.00	0.00	0.00	0.00	
001-5-0330-53510	SOFTWARE SUPPORT CONTRA...	16,597.00	15,476.25	37,251.00	30,719.45	36,135.00	35,714.89	36,496.35
001-5-0330-53530	LEGAL ADVERTISING	2,750.00	2,400.49	3,100.00	182.41	5,000.00	3,000.00	5,050.00
001-5-0330-53550	INSURANCE	10,685.00	3,309.06	10,685.00	1,288.19	5,685.00	5,277.66	1,753.11
001-5-0330-53780	MISC. OTHER SERV. & CHGS.	1,200.00	592.00	1,250.00	1,143.89	1,250.00	610.00	1,262.50
	Department: 0330 - CITY CLERK Total:	**415,854.75**	**326,751.28**	**433,888.00**	**384,979.73**	**485,736.00**	**347,161.24**	**328,543.47**
Department: 0410 - HUMAN RESOURCES								
001-5-0410-51010	REGULAR SALARIES	201,089.03	203,138.90	208,861.77	208,861.77	217,400.00	223,766.97	229,520.05
001-5-0410-51020	OVERTIME	0.00	0.00	1,100.00	223.78	0.00	0.00	200.00
001-5-0410-51040	LONGEVITY	3,452.80	3,244.80	3,675.00	3,432.00	8,896.00	7,720.00	8,807.04
001-5-0410-51060	EDUCATIONAL INCENTIVES	1,996.80	1,996.80	1,997.00	1,996.80	1,997.00	1,766.40	1,977.03
001-5-0410-51110	SOCIAL SECURITY	13,184.96	12,209.92	13,382.00	12,511.70	14,452.00	13,585.40	15,257.70
001-5-0410-51120	MEDICARE	3,083.58	2,855.55	3,130.00	2,926.25	3,380.00	3,177.07	3,568.44
001-5-0410-51130	HEALTH INSURANCE	88,752.00	195,613.16	36,568.00	33,829.63	19,072.00	29,584.12	
001-5-0410-51140	LIFE INSURANCE	518.04	521.20	575.38	575.38	445.00	502.40	440.55
001-5-0410-51150	OMRF RETIREMENT	40,781.50	27,521.86	39,857.85	29,770.48	47,827.00	32,249.72	50,493.36

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0410-51500	OTHER BENEFITS	6,960.00	6,960.00	6,960.00	6,720.00	6,960.00	4,180.00	6,890.40
001-5-0410-51550	WORKER'S COMPENSATION	1,489.00	2,691.95	1,738.00	275.25	1,738.00	1,304.66	1,720.62
001-5-0410-52010	OFFICE & COMPUTER SUPPLIES	2,000.00	2,047.57	1,546.41	721.89	2,000.00	651.20	1,980.00
001-5-0410-52030	FOOD & KITCHEN SUPPLIES	842.00	437.18	900.00	764.82	900.00	861.80	891.00
001-5-0410-52050	UNIFORMS AND CLOTHING	400.00	394.05	400.00	0.00	400.00	0.00	396.00
001-5-0410-52200	TOOLS & MINOR EQUIPMENT	500.00	403.14	2,000.00	294.94	2,000.00	0.00	1,980.00
001-5-0410-52500	OTHER MATERIALS & SUPPLIES	1,518.00	1,517.40	1,460.00	44.97	1,500.00	0.00	1,485.00
001-5-0410-53030	REPAIR & MAINT. - EQUIP.	1,628.00	1,599.00	1,668.00	1,668.00	1,668.00	1,668.00	1,651.32
001-5-0410-53170	MEDICAL SERVICES	39,825.00	35,055.41	49,020.00	27,038.40	45,775.00	43,622.38	54,612.00
001-5-0410-53190	OTHER PROFESSIONAL SERVICES	0.00	0.00	20,000.00	0.00	0.00	0.00	
001-5-0410-53200	NATURAL GAS	250.00	522.61	780.00	300.47	0.00	176.31	
001-5-0410-53210	ELECTRICITY	8,500.00	6,799.56	8,800.00	6,803.38	0.00	0.00	
001-5-0410-53250	TELEPHONE	2,750.00	2,266.07	2,750.00	2,430.24	3,594.00	2,978.64	2,722.50
001-5-0410-53280	COPY USAGE EXPENSE	900.00	0.00	900.00	0.00	900.00	0.00	891.00
001-5-0410-53290	POSTAGE & SHIPPING	350.00	796.04	350.00	194.41	350.00	63.86	346.50

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0410-53390	OTHER CONTRACTUAL SERVICES	11,100.00	14,608.45	33,810.00	25,139.00	28,700.00	25,780.97	28,700.00
001-5-0410-53400	TRAINING CONFERENCES	5,390.00	4,289.38	5,390.00	3,153.92	5,525.00	5,525.00	5,825.00
001-5-0410-53470	MEMBERSHIPS & DUES	2,260.00	1,732.00	2,425.00	1,827.00	2,025.00	2,025.00	2,275.00
001-5-0410-53510	SOFTWARE SUPPORT CONTRA...	32,600.00	32,600.00	36,466.00	35,000.00	30,156.00	5,956.00	7,912.00
001-5-0410-53530	LEGAL ADVERTISING	2,750.00	2,126.00	2,750.00	10.00	2,750.00	2,750.00	750.00
001-5-0410-53540	PRINTING	0.00	0.00	1,545.00	917.74	1,575.00	0.00	1,000.00
001-5-0410-53550	INSURANCE	800.00	337.10	800.00	282.72	800.00	277.66	3,840.16
001-5-0410-53780	MISC. OTHER SERV. & CHGS.	2,000.00	761.25	2,000.00	425.00	7,000.00	7,000.00	1,980.00
Department: 0410 - HUMAN RESOURCES Total:		**477,670.71**	**565,046.35**	**493,605.41**	**408,139.94**	**459,785.00**	**417,173.56**	**438,112.67**
Department: 0510 - COMMUNITY DEVELOPMENT								
001-5-0510-51010	REGULAR SALARIES	243,645.91	214,430.01	261,331.00	211,630.84	287,559.00	157,605.86	238,803.09
001-5-0510-51020	OVERTIME	0.00	0.00	400.00	0.00	0.00	0.00	
001-5-0510-51040	LONGEVITY	506.13	0.00	614.00	0.00	770.00	0.00	762.30
001-5-0510-51060	EDUCATIONAL INCENTIVES	2,995.20	2,572.80	2,996.00	2,150.40	2,996.00	2,035.20	1,996.80
001-5-0510-51070	CONTRACTED SALARIES	0.00	0.00	15,000.00	240.00	15,000.00	15,000.00	
001-5-0510-51110	SOCIAL SECURITY	15,107.18	12,614.71	16,749.00	12,556.44	18,205.00	9,383.32	13,631.99

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0510-51120	MEDICARE	3,533.13	2,950.18	3,918.00	2,936.67	4,258.00	2,194.56	3,188.18
001-5-0510-51130	HEALTH INSURANCE	30,863.28	23,994.84	31,996.00	29,090.53	32,907.00	17,722.74	
001-5-0510-51140	LIFE INSURANCE	518.04	410.64	1,098.78	1,098.78	790.00	319.40	570.08
001-5-0510-51150	OMRF RETIREMENT	15,792.08	15,231.74	16,148.22	15,455.85	17,269.00	8,114.96	15,352.25
001-5-0510-51400	TUITION ASSISTANCE	0.00	0.00	0.00	0.00	7,500.00	0.00	7,425.00
001-5-0510-51500	OTHER BENEFITS	6,240.00	6,180.00	6,240.00	5,520.00	5,520.00	4,520.00	4,800.00
001-5-0510-51550	WORKER'S COMPENSATION	7,686.00	1,960.45	8,637.00	234.15	8,637.00	1,240.36	8,550.63
001-5-0510-52010	OFFICE & COMPUTER SUPPLIES	2,300.00	1,809.35	3,046.41	1,372.06	8,500.00	451.20	3,000.00
001-5-0510-52050	UNIFORMS AND CLOTHING	540.00	0.00	540.00	40.94	1,186.37	0.00	1,000.00
001-5-0510-52100	FUEL, OIL & LUBRICANTS	1,000.00	900.67	2,000.00	701.36	2,500.00	268.85	
001-5-0510-52260	VEHICLE PARTS & SUPPLIES	0.00	0.00	0.00	0.00	500.00	60.00	495.00
001-5-0510-52500	OTHER MATERIALS & SUPPLIES	400.00	159.68	680.75	680.75	400.00	158.75	396.00
001-5-0510-53040	REPAIR & MAINT.-VEHICLES	1,500.00	1,058.71	5,500.00	0.00	5,500.00	0.00	5,445.00
001-5-0510-53190	OTHER PROFESSIONAL SERVICES	263,790.00	167,146.10	172,643.11	86,553.12	90,000.00	50,000.00	90,000.00
001-5-0510-53200	NATURAL GAS	500.00	160.60	1,000.00	107.30	0.00	62.96	

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0510-53210	ELECTRICITY	0.00	2,428.32	3,200.00	2,429.67	0.00	0.00	
001-5-0510-53250	TELEPHONE	5,500.00	5,115.79	7,000.00	3,821.35	7,000.00	3,093.54	6,930.00
001-5-0510-53290	POSTAGE & SHIPPING	3,000.00	445.06	2,719.25	310.18	4,000.00	537.42	600.00
001-5-0510-53390	OTHER CONTRACTUAL SERVICES	0.00	0.00	10,000.00	1,926.45	10,000.00	0.00	9,900.00
001-5-0510-53400	TRAINING CONFERENCES	2,715.00	2,619.92	4,000.00	3,921.79	12,000.00	3,842.76	11,880.00
001-5-0510-53410	OTHER TRAINING	0.00	0.00	0.00	0.00	500.00	0.00	495.00
001-5-0510-53470	MEMBERSHIPS & DUES	2,925.00	2,492.00	2,925.00	1,904.00	3,525.00	437.00	3,489.75
001-5-0510-53490	BOOKS & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	100.00	0.00	135.63
001-5-0510-53530	LEGAL ADVERTISING	3,065.00	1,438.25	3,500.00	785.74	3,500.00	1,726.00	3,465.00
001-5-0510-53540	PRINTING	1,500.00	0.00	2,000.00	1,002.73	3,000.00	202.80	2,970.00
001-5-0510-53550	INSURANCE	1,000.00	291.04	1,000.00	277.24	1,000.00	194.60	5,859.37
001-5-0510-53630	GRANTS	37,220.00	5,601.85	95,000.00	0.00	150,000.00	104.75	
001-5-0510-53780	MISC. OTHER SERV. & CHGS.	14,000.00	10,158.46	20,000.00	737.18	20,000.00	0.00	19,800.00
001-5-0510-53850	PUBLIC EDUCATION	500.00	0.00	500.00	321.71	500.00	0.00	495.00
Department: 0510 - COMMUNITY DEVELOPMENT Total:		**668,341.95**	**482,171.17**	**702,382.52**	**387,807.23**	**725,122.37**	**279,277.03**	**461,436.07**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
				Defined Budgets				
Department: 0520 - CODE ENFORCEMENT, INSPECTIONS, & PERMITTING								
001-5-0520-51010	REGULAR SALARIES	413,425.76	399,877.74	417,251.26	417,251.26	456,819.00	426,481.66	478,807.12
001-5-0520-51020	OVERTIME	1,000.00	1,203.79	180.07	122.44	1,300.00	166.35	1,287.00
001-5-0520-51040	LONGEVITY	4,121.86	1,905.60	3,093.12	2,704.00	8,986.00	6,911.00	8,896.14
001-5-0520-51050	SKILLS INCENTIVES	168.00	648.00	1,297.60	1,297.60	749.00	964.00	741.51
001-5-0520-51060	EDUCATIONAL INCENTIVES	748.80	748.80	749.00	748.80	749.00	691.20	741.51
001-5-0520-51110	SOCIAL SECURITY	26,360.40	23,992.16	26,713.00	24,987.15	29,054.00	26,201.36	13,631.99
001-5-0520-51120	MEDICARE	6,165.22	5,611.11	6,248.00	5,843.55	6,795.00	6,127.85	6,999.34
001-5-0520-51130	HEALTH INSURANCE	46,764.48	45,947.62	52,883.80	52,883.80	45,806.00	44,411.84	
001-5-0520-51140	LIFE INSURANCE	1,356.96	1,333.65	1,752.27	1,752.27	1,345.00	1,365.64	1,582.10
001-5-0520-51150	OMRF RETIREMENT	24,643.45	17,590.69	29,988.00	21,346.90	32,692.00	28,943.51	39,042.80
001-5-0520-51300	CLOTHING ALLOWANCE	3,780.00	3,152.17	3,801.88	3,801.88	2,700.00	3,671.94	2,673.00
001-5-0520-51500	OTHER BENEFITS	5,040.00	4,740.00	5,040.00	4,620.00	4,320.00	5,160.00	7,920.00
001-5-0520-51550	WORKER'S COMPENSATION	3,475.00	6,681.93	4,634.00	714.77	4,634.00	3,479.13	618.48
001-5-0520-52010	OFFICE & COMPUTER SUPPLIES	3,000.00	1,668.18	6,578.00	6,409.80	4,000.00	2,584.23	3,960.00
001-5-0520-52050	UNIFORMS & CLOTHING	1,923.63	1,923.63	2,700.00	2,695.72	2,700.00	0.00	2,673.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0520-52100	FUEL, OIL & LUBRICANTS	12,500.00	10,436.41	12,500.00	8,034.44	12,500.00	6,231.99	9,000.00
001-5-0520-52200	TOOLS & MINOR EQUIPMENT	500.00	-8.76	1,000.00	975.74	1,300.00	1,300.00	1,287.00
001-5-0520-52260	VEHICLE PARTS & SUPPLIES	0.00	0.00	3,000.00	2,271.81	4,027.00	86.99	3,000.00
001-5-0520-53040	REPAIR & MAINT.-VEHICLES	12,000.00	8,338.94	11,816.69	8,992.01	12,000.00	8,264.35	12,400.00
001-5-0520-53200	NATURAL GAS	500.00	0.00	500.00	0.00	500.00	0.00	495.00
001-5-0520-53250	TELEPHONE	2,200.00	4,422.82	7,368.27	7,368.27	7,373.00	7,178.79	8,391.94
001-5-0520-53290	POSTAGE & SHIPPING	3,500.00	5,125.67	5,533.99	5,533.99	4,000.00	5,142.69	5,733.00
001-5-0520-53390	OTHER CONTRACTUAL SERVICES	694,220.00	650,726.56	394,376.49	277,205.27	420,895.00	392,001.00	297,000.00
001-5-0520-53400	TRAINING CONFERENCES	4,821.80	4,340.50	4,240.00	3,604.04	3,557.13	3,557.13	7,509.15
001-5-0520-53410	OTHER TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	900.00
001-5-0520-53470	MEMBERSHIPS & DUES	1,010.82	865.82	1,200.00	866.32	1,100.00	950.45	1,652.00
001-5-0520-53490	BOOKS & SUBSCRIPTIONS	0.00	0.00	1,926.00	1,424.25	5,953.87	5,315.09	1,600.00
001-5-0520-53510	SOFTWARE SUPPORT CONTRA...	16,400.00	16,400.00	17,250.00	17,150.00	15,900.00	1,400.00	16,100.00
001-5-0520-53530	LEGAL ADVERTISING	1,500.00	783.50	1,700.00	1,056.00	1,700.00	1,500.00	2,400.00
001-5-0520-53540	PRINTING	1,093.75	1,064.75	1,000.00	472.50	1,000.00	900.00	990.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0520-53550	INSURANCE	4,000.00	1,261.18	4,000.00	726.07	4,000.00	740.34	5,892.08
001-5-0520-53600	BANK CHARGES	2,000.00	0.00	2,029.45	2,029.45	0.00	0.00	
001-5-0520-53780	MISC. OTHER SERV. & CHGS.	0.00	0.00	1,764.80	1,764.80	6,000.00	5,641.59	
Department: 0520 - CODE ENFORCEMENT, INSPECTIONS, & PERMITT..		**1,298,219.93**	**1,220,782.46**	**1,034,115.69**	**886,654.90**	**1,104,455.00**	**997,370.12**	**943,924.16**
Department: 0610 - POLICE ADMINISTRATION								
001-5-0610-51010	REGULAR SALARIES	413,411.39	396,266.37	401,226.27	399,317.27	357,857.00	342,783.30	383,192.82
001-5-0610-51020	OVERTIME	0.00	119.19	14.13	14.13	201.00	0.00	201.00
001-5-0610-51030	PART-TIME SALARIES	0.00	0.00	0.00	0.00	76,908.00	53,023.95	63,086.99
001-5-0610-51040	LONGEVITY	6,649.07	6,640.00	7,537.00	7,126.40	17,301.00	16,536.00	18,096.00
001-5-0610-51060	EDUCATIONAL INCENTIVES	1,747.20	1,785.60	1,748.00	1,747.20	1,748.00	1,612.80	1,747.20
001-5-0610-51110	SOCIAL SECURITY	23,351.19	16,783.30	25,997.00	17,759.35	25,048.00	18,159.63	21,693.07
001-5-0610-51120	MEDICARE	6,240.19	5,697.10	6,080.00	5,668.75	6,584.00	5,763.35	6,475.34
001-5-0610-51130	HEALTH INSURANCE	29,028.96	25,717.06	29,160.53	29,160.53	36,662.00	30,218.36	
001-5-0610-51140	LIFE INSURANCE	1,283.52	1,069.07	1,308.00	935.68	1,308.00	863.50	1,020.50
001-5-0610-51150	OMRF RETIREMENT	32,954.15	28,350.36	36,467.00	30,192.72	24,742.00	32,636.82	37,387.04
001-5-0610-51160	POLICE PENSION	14,115.14	14,156.46	13,240.07	13,240.07	20,661.00	14,165.23	16,404.64

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0610-51300	CLOTHING ALLOWANCE	842.00	0.00	540.00	183.70	0.00	0.00	
001-5-0610-51400	TUITION ASSISTANCE	0.00	0.00	5,000.00	0.00	5,000.00	0.00	4,950.00
001-5-0610-51500	OTHER BENEFITS	1,440.00	1,440.00	1,440.00	1,440.00	1,440.00	1,320.00	1,440.00
001-5-0610-51550	WORKER'S COMPENSATION	2,978.00	6,360.39	3,766.00	604.13	3,766.00	2,826.78	1,088.88
001-5-0610-52010	OFFICE & COMPUTER SUPPLIES	3,000.00	3,827.06	3,000.00	2,673.82	3,000.00	2,852.86	3,500.00
001-5-0610-52030	FOOD & KITCHEN SUPPLIES	5,648.00	5,475.68	5,500.00	5,360.02	5,500.00	4,704.31	5,445.00
001-5-0610-52050	UNIFORMS AND CLOTHING	1,400.00	1,200.41	1,400.00	1,081.20	1,400.00	1,232.79	2,000.00
001-5-0610-52070	BALLISTIC VESTS	0.00	0.00	0.00	0.00	18,750.00	15,750.00	18,000.00
001-5-0610-52100	FUEL, OIL & LUBRICANTS	7,500.00	2,900.15	7,500.00	3,662.89	7,500.00	5,126.32	5,000.00
001-5-0610-52200	TOOLS & MINOR EQUIPMENT	958.00	958.00	1,000.00	708.85	1,000.00	832.04	1,050.00
001-5-0610-52220	BLDG MATERIALS & SUPPLIES	3,300.00	3,290.74	4,980.00	4,896.11	5,130.00	5,037.42	7,000.70
001-5-0610-52500	OTHER MATERIALS & SUPPLIES	1,250.00	1,248.51	1,250.00	1,061.53	1,250.00	1,223.87	1,237.50
001-5-0610-53020	REPAIR & MAINT. - BLDGS.	5,000.00	4,208.48	5,000.00	3,814.54	5,000.00	4,963.64	12,000.00
001-5-0610-53030	REPAIR & MAINT. - EQUIP.	0.00	0.00	3,000.00	0.00	3,000.00	0.00	2,970.00
001-5-0610-53040	REPAIR & MAINT.-VEHICLES	2,098.00	1,578.53	1,200.00	1,200.00	1,200.00	139.26	700.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0610-53240	ACCREDITATION	0.00	0.00	800.00	800.00	800.00	800.00	792.00
001-5-0610-53250	TELEPHONE	9,500.00	7,436.39	9,500.00	8,911.03	9,500.00	8,169.73	9,405.00
001-5-0610-53290	POSTAGE & SHIPPING	2,395.00	1,133.27	2,500.00	2,369.83	2,500.00	1,230.47	1,200.00
001-5-0610-53390	OTHER CONTRACTUAL SERVICES	54,120.00	54,607.21	56,850.99	56,850.99	58,990.00	57,071.38	58,400.10
001-5-0610-53400	TRAINING CONFERENCES	9,860.00	3,872.91	7,129.01	3,472.08	9,500.00	2,964.63	12,000.00
001-5-0610-53470	MEMBERSHIPS & DUES	2,042.00	2,000.00	1,270.00	750.00	1,320.00	680.00	900.80
001-5-0610-53510	SOFTWARE SUPPORT CONTRA...	11,520.00	11,520.00	11,520.00	11,520.00	12,462.00	12,191.86	12,588.22
001-5-0610-53540	PRINTING	100.00	99.50	100.00	0.00	100.00	90.00	99.00
001-5-0610-53550	INSURANCE	15,015.00	561.84	15,015.00	471.17	15,015.00	489.61	3,139.05
001-5-0610-53780	MISC. OTHER SERV. & CHGS.	2,220.00	1,986.58	2,350.00	2,106.03	2,350.00	1,829.26	2,326.50
Department: 0610 - POLICE ADMINISTRATION Total:		**670,966.81**	**612,290.16**	**674,389.00**	**619,100.02**	**744,493.00**	**647,289.17**	**716,537.35**
Department: 0620 - POLICE PATROL								
001-5-0620-51010	REGULAR SALARIES	3,995,832.98	3,905,779.02	4,201,229.99	4,170,602.58	4,627,571.00	3,967,651.98	4,885,558.08
001-5-0620-51020	OVERTIME	372,320.80	632,292.71	648,194.00	615,158.46	661,153.00	619,675.58	661,153.00
001-5-0620-51040	LONGEVITY	77,081.16	63,099.90	75,877.00	63,309.60	132,517.00	106,718.19	131,191.83
001-5-0620-51050	SKILLS INCENTIVES	33,336.00	30,540.00	31,408.00	30,253.89	16,752.00	28,720.00	34,748.22

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
				Defined Budgets				
001-5-0620-51060	EDUCATIONAL INCENTIVES	28,704.00	31,632.00	48,832.00	48,832.00	23,463.00	44,816.80	53,000.00
001-5-0620-51110	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	177.96	
001-5-0620-51120	MEDICARE	68,829.97	66,387.93	76,375.00	69,718.79	90,204.00	67,724.39	95,232.87
001-5-0620-51130	HEALTH INSURANCE	480,384.96	503,690.69	502,207.00	492,071.54	542,176.00	490,064.04	
001-5-0620-51140	LIFE INSURANCE	10,487.16	10,926.96	13,384.06	13,384.06	11,573.00	11,812.78	11,457.27
001-5-0620-51160	POLICE PENSION	567,971.82	531,870.32	592,466.00	573,418.74	700,201.00	596,385.56	739,237.21
001-5-0620-51300	CLOTHING ALLOWANCE	80,400.00	79,200.00	84,000.00	84,000.00	81,600.00	80,400.00	84,000.00
001-5-0620-51350	AMMO ALLOWANCE	0.00	0.00	26,582.00	24,350.03	23,450.00	22,736.79	23,450.50
001-5-0620-51400	TUITION ASSISTANCE	13,558.00	1,538.94	20,100.00	2,770.90	14,000.00	0.00	13,860.00
001-5-0620-51500	OTHER BENEFITS	11,040.00	9,660.00	10,320.00	10,147.70	8,400.00	8,540.00	8,316.00
001-5-0620-51550	WORKER'S COMPENSATION	424,139.00	57,426.18	470,311.00	6,028.00	470,311.00	27,832.97	465,607.89
001-5-0620-52010	OFFICE & COMPUTER SUPPLIES	6,787.00	6,787.00	4,436.00	4,247.48	4,436.00	2,141.13	4,391.64
001-5-0620-52030	FOOD & KITCHEN SUPPLIES	0.00	0.00	0.00	0.00	0.00	1,094.04	2,000.00
001-5-0620-52050	UNIFORMS AND CLOTHING	9,700.00	9,167.28	9,700.00	8,525.70	9,700.00	7,892.33	12,000.00
001-5-0620-52100	FUEL, OIL & LUBRICANTS	190,000.00	224,072.04	244,192.80	244,192.80	190,000.00	172,470.99	188,100.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0620-52200	TOOLS & MINOR EQUIPMENT	15,966.00	15,759.92	11,750.00	11,050.92	11,750.00	10,359.47	11,632.50
001-5-0620-52320	AMMO/SPECIAL TRAINING	51,890.00	28,996.38	68,299.99	63,060.84	65,000.00	39,939.41	70,000.00
001-5-0620-52500	OTHER MATERIALS & SUPPLIES	6,000.00	5,592.81	12,300.00	9,234.80	6,000.00	4,699.88	6,000.00
001-5-0620-53030	REPAIR & MAINT. - EQUIP.	7,284.00	5,998.64	7,000.00	680.64	7,000.00	4,574.00	6,930.00
001-5-0620-53040	REPAIR & MAINT.-VEHICLES	116,000.00	105,982.78	110,000.00	107,506.75	110,000.00	74,565.83	90,000.00
001-5-0620-53170	MEDICAL SERVICES	550.00	0.00	550.00	42.35	550.00	0.00	544.50
001-5-0620-53200	NATURAL GAS	3,600.00	4,624.00	7,100.00	5,051.39	7,100.00	3,698.03	7,029.00
001-5-0620-53210	ELECTRICITY	45,000.00	33,713.50	41,700.00	36,871.53	41,700.00	27,804.69	41,283.00
001-5-0620-53250	TELEPHONE	31,098.00	37,327.96	33,175.68	30,898.38	32,300.00	23,048.08	39,897.00
001-5-0620-53340	POLC MOBL COMPUT COMM F...	22,400.00	5,364.53	40,857.37	40,857.37	30,400.00	25,729.14	26,000.00
001-5-0620-53390	OTHER CONTRACTUAL SERVICES	16,902.00	20,774.70	19,000.00	15,026.92	20,000.00	10,995.96	19,800.00
001-5-0620-53400	TRAINING CONFERENCES	19,693.00	14,883.75	20,160.00	12,907.29	20,160.00	17,093.60	25,000.00
001-5-0620-53410	OTHER TRAINING	1,000.00	191.01	1,000.00	0.00	1,000.00	402.00	990.00
001-5-0620-53450	TRAVEL	200.00	548.85	200.00	0.00	200.00	0.00	198.00
001-5-0620-53470	MEMBERSHIPS & DUES	480.00	385.60	480.00	400.00	480.00	430.00	475.20

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0620-53510	SOFTWARE SUPPORT CONTRA...	69,712.00	64,674.14	73,957.00	70,483.35	101,559.00	64,375.22	101,780.00
001-5-0620-53540	PRINTING	900.00	149.25	900.00	510.00	900.00	0.00	891.00
001-5-0620-53550	INSURANCE	71,700.00	7,229.03	6,174.15	6,174.15	71,700.00	5,904.45	98,488.80
001-5-0620-53780	MISC. OTHER SERV. & CHGS.	3,967.00	3,524.97	3,500.00	3,206.54	3,500.00	3,123.24	3,465.00
001-5-0620-53811	TRAINING ACADEMY EXPENSES	11,852.00	11,551.63	12,000.00	9,173.57	12,000.00	8,662.13	11,880.00
001-5-0620-53860	PROMOTION TESTING	7,000.00	6,865.00	7,000.00	480.00	7,000.00	2,335.92	10,000.00
	Department: 0620 - POLICE PATROL Total:	**6,873,766.85**	**6,538,209.42**	**7,536,719.04**	**6,884,629.06**	**8,157,806.00**	**6,584,596.58**	**7,985,588.51**
Department: 0630 - CRIMINAL INVESTIGATIONS DIVISION								
001-5-0630-51010	REGULAR SALARIES	718,660.44	490,471.59	482,036.28	482,036.28	542,166.00	501,614.68	572,391.75
001-5-0630-51020	OVERTIME	63,957.50	62,836.16	52,522.28	52,522.28	105,353.00	56,548.48	105,353.00
001-5-0630-51040	LONGEVITY	12,091.74	9,278.40	9,613.60	9,613.60	20,319.00	18,024.65	20,115.81
001-5-0630-51050	SKILLS INCENTIVES	8,844.00	5,792.00	5,028.73	5,028.73	2,448.00	5,072.00	5,904.75
001-5-0630-51060	EDUCATIONAL INCENTIVES	5,491.20	4,329.60	7,936.00	7,936.00	4,743.00	8,063.20	4,695.57
001-5-0630-51120	MEDICARE	12,350.74	7,716.76	7,278.82	7,278.82	9,496.00	8,141.81	10,025.40
001-5-0630-51130	HEALTH INSURANCE	93,429.96	46,884.21	61,375.96	61,375.96	67,888.00	71,138.96	
001-5-0630-51140	LIFE INSURANCE	1,777.08	973.22	1,306.41	1,306.41	1,185.00	1,248.18	1,173.15

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
				Defined Budgets				
001-5-0630-51160	POLICE PENSION	99,601.52	59,348.59	67,095.33	67,095.33	80,002.00	76,550.01	84,462.11
001-5-0630-51300	CLOTHING ALLOWANCE	13,200.00	10,800.00	7,200.00	7,200.00	8,400.00	8,400.00	8,400.00
001-5-0630-51350	AMMO ALLOWANCE	0.00	0.00	2,527.70	2,527.70	2,450.00	2,524.21	2,450.50
001-5-0630-51400	TUITION ASSISTANCE	1,382.00	1,381.25	0.00	0.00	0.00	0.00	
001-5-0630-51500	OTHER BENEFITS	2,880.00	900.00	2,100.00	2,100.00	1,440.00	1,620.00	1,425.60
001-5-0630-51550	WORKER'S COMPENSATION	6,816.00	6,873.29	636.84	636.84	7,120.00	3,044.22	7,048.80
001-5-0630-52010	OFFICE & COMPUTER SUPPLIES	800.00	481.15	800.00	672.50	800.00	420.87	792.00
001-5-0630-52100	FUEL, OIL & LUBRICANTS	16,000.00	19,694.42	16,000.00	12,204.78	14,000.00	1,984.65	10,000.00
001-5-0630-52200	TOOLS & MINOR EQUIPMENT	1,000.00	594.00	1,000.00	806.06	1,000.00	0.00	990.00
001-5-0630-52500	OTHER MATERIALS & SUPPLIES	900.00	724.84	900.00	679.07	900.00	0.00	891.00
001-5-0630-53040	REPAIR & MAINT.-VEHICLES	7,000.00	6,133.51	10,000.00	8,505.13	10,000.00	2,487.45	9,900.00
001-5-0630-53250	TELEPHONE	10,925.00	11,014.05	12,335.82	12,335.82	11,400.00	10,081.62	11,286.00
001-5-0630-53390	OTHER CONTRACTUAL SERVICES	4,500.00	4,667.93	3,564.18	2,986.33	5,939.00	608.33	5,939.00
001-5-0630-53400	TRAINING CONFERENCES	10,800.00	4,851.10	10,800.00	6,220.03	10,800.00	7,929.31	15,000.00
001-5-0630-53470	MEMBERSHIPS & DUES	300.00	300.00	300.00	300.00	300.00	300.00	300.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0630-53510	SOFTWARE SUPPORT CONTRA...	13,117.00	11,006.20	14,322.00	12,944.40	17,922.00	15,482.00	22,517.00
001-5-0630-53540	PRINTING	250.00	55.00	250.00	77.35	250.00	82.50	247.50
001-5-0630-53550	INSURANCE	6,200.00	753.44	6,200.00	654.15	6,200.00	647.82	5,369.40
001-5-0630-53780	MISC. OTHER SERV. & CHGS.	1,475.00	1,861.73	1,400.00	1,111.13	1,400.00	0.00	1,386.00
Department: 0630 - CRIMINAL INVESTIGATIONS DIVISION Total:		**1,113,749.18**	**769,722.44**	**784,529.95**	**766,154.70**	**933,921.00**	**802,014.95**	**908,064.34**
Department: 0640 - ANIMAL WELFARE								
001-5-0640-51010	REGULAR SALARIES	155,354.83	128,104.13	173,316.00	155,333.82	177,232.00	154,023.55	187,112.68
001-5-0640-51020	OVERTIME	10,517.00	28,163.34	30,700.00	18,455.79	26,120.00	14,750.50	26,120.00
001-5-0640-51050	SKILLS INCENTIVES	0.00	0.00	0.00	0.00	0.00	0.00	14,560.00
001-5-0640-51070	CONTRACTED SALARIES	0.00	16,325.24	0.00	0.00	0.00	0.00	
001-5-0640-51110	SOCIAL SECURITY	11,874.05	9,264.53	12,785.00	10,318.16	11,063.00	10,204.78	11,679.76
001-5-0640-51120	MEDICARE	2,777.14	2,166.72	2,991.00	2,413.12	3,072.00	2,386.59	3,243.26
001-5-0640-51130	HEALTH INSURANCE	34,689.24	20,840.30	25,988.00	17,670.72	21,835.00	10,148.40	
001-5-0640-51140	LIFE INSURANCE	641.76	506.14	1,497.78	1,497.78	667.00	570.78	660.33
001-5-0640-51150	OMRF RETIREMENT	5,696.15	4,688.04	5,290.22	5,015.81	5,353.00	5,063.19	5,651.43
001-5-0640-51550	WORKER'S COMPENSATION	1,489.00	2,086.00	2,317.00	278.82	2,317.00	1,803.88	2,293.83

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0640-52010	OFFICE & COMPUTER SUPPLIES	800.00	642.83	800.00	591.74	800.00	596.38	792.00
001-5-0640-52050	UNIFORMS AND CLOTHING	4,000.00	3,406.44	4,000.00	3,194.73	4,000.00	2,831.71	3,960.00
001-5-0640-52100	FUEL, OIL & LUBRICANTS	6,000.00	12,617.63	11,856.34	11,856.34	6,000.00	3,871.13	5,940.00
001-5-0640-52200	TOOLS & MINOR EQUIPMENT	2,200.00	2,176.98	2,200.00	1,599.10	2,200.00	2,122.54	3,500.00
001-5-0640-52240	EQUIPMENT PARTS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
001-5-0640-52500	OTHER MATERIALS & SUPPLIES	10,000.00	9,004.60	11,000.00	10,437.95	10,000.00	6,312.56	9,900.00
001-5-0640-53020	REPAIR & MAINT. - BLDGS.	2,000.00	2,000.00	2,000.00	833.00	2,000.00	2,000.00	3,000.00
001-5-0640-53030	REPAIR & MAINT. - EQUIP.	200.00	0.00	200.00	125.00	200.00	45.89	198.00
001-5-0640-53040	REPAIR & MAINT.-VEHICLES	7,000.00	6,300.74	10,000.00	7,612.72	7,000.00	755.53	5,000.00
001-5-0640-53200	NATURAL GAS	3,500.00	5,617.68	5,688.92	5,688.92	7,300.00	4,564.03	7,227.00
001-5-0640-53210	ELECTRICITY	5,800.00	4,119.44	5,800.00	4,844.56	5,800.00	3,082.66	5,742.00
001-5-0640-53250	TELEPHONE	1,500.00	3,542.23	3,861.38	3,861.38	6,200.00	4,295.39	3,168.00
001-5-0640-53371	VET CARE	8,000.00	4,773.50	12,557.67	12,057.71	15,000.00	14,044.50	20,000.00
001-5-0640-53390	OTHER CONTRACTUAL SERVICES	11,000.00	10,141.00	7,035.69	7,035.69	11,000.00	10,945.52	10,890.00
001-5-0640-53400	TRAINING CONFERENCES	3,000.00	2,335.50	3,000.00	180.54	3,000.00	783.75	7,000.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0640-53470	MEMBERSHIPS & DUES	75.00	75.00	75.00	50.00	75.00	25.00	75.00
001-5-0640-53510	SOFTWARE SUPPORT CONTRA...	7,176.00	0.00	3,880.00	383.80	384.00	387.84	395.00
001-5-0640-53540	PRINTING	1,173.67	560.00	1,200.00	49.80	1,200.00	0.00	1,188.00
001-5-0640-53550	INSURANCE	3,079.00	351.75	3,079.00	273.88	3,078.00	453.22	3,685.92
001-5-0640-53780	MISC. OTHER SERV. & CHGS.	4,046.33	3,478.62	2,020.00	1,565.98	2,020.00	1,078.33	1,999.80
001-5-0640-53900	SPAY/NEUTER EXP/REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
	Department: 0640 - ANIMAL WELFARE Total:	**303,589.17**	**283,288.38**	**345,139.00**	**283,226.86**	**334,916.00**	**257,147.65**	**356,982.01**
Department: 0660 - DISPATCH								
001-5-0660-51010	REGULAR SALARIES	512,806.41	448,711.89	357,374.22	297,397.63	569,008.00	425,580.19	484,714.25
001-5-0660-51020	OVERTIME	89,998.00	167,993.46	141,738.10	141,738.10	149,982.00	118,891.84	149,982.00
001-5-0660-51030	PART-TIME SALARIES	0.00	0.00	0.00	0.00	0.00	18,679.58	
001-5-0660-51040	LONGEVITY	3,726.67	2,433.60	1,935.00	1,044.80	5,734.00	4,357.55	5,676.66
001-5-0660-51050	SKILLS INCENTIVES	2,352.00	1,612.80	4,938.40	4,938.40	11,520.00	20,100.00	15,849.32
001-5-0660-51060	EDUCATIONAL INCENTIVES	4,742.40	1,929.60	345.60	345.60	1,997.00	2,956.80	1,977.03
001-5-0660-51110	SOCIAL SECURITY	37,739.93	37,203.56	31,481.00	26,885.83	39,635.00	35,236.05	33,862.80
001-5-0660-51120	MEDICARE	8,826.27	8,700.53	7,363.00	6,287.81	9,270.00	8,240.73	7,825.30

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0660-51130	HEALTH INSURANCE	76,939.44	53,793.85	42,434.00	28,787.10	70,195.00	51,640.72	
001-5-0660-51140	LIFE INSURANCE	2,097.96	1,799.81	3,176.68	3,176.68	2,198.00	1,862.41	1,987.62
001-5-0660-51150	OMRF RETIREMENT	39,850.98	30,010.28	21,620.00	17,606.61	43,134.00	33,646.34	20,691.16
001-5-0660-51400	TUITION ASSISTANCE	0.00	0.00	9,000.00	3,114.51	0.00	0.00	
001-5-0660-51450	UNEMPLOYMENT COMPENSAT...	0.00	8,304.00	0.00	0.00	-4,869.00	4,869.00	
001-5-0660-51500	OTHER BENEFITS	720.00	720.00	0.00	0.00	720.00	660.00	712.80
001-5-0660-51550	WORKER'S COMPENSATION	6,453.00	8,753.02	7,531.00	991.57	7,531.00	4,553.32	7,455.69
001-5-0660-52010	OFFICE & COMPUTER SUPPLIES	1,105.00	942.77	6,094.00	4,569.74	6,094.00	1,305.32	6,033.06
001-5-0660-52050	UNIFORMS AND CLOTHING	2,300.00	1,699.93	2,300.00	1,778.37	2,300.00	913.70	2,277.00
001-5-0660-52200	TOOLS & MINOR EQUIPMENT	1,259.00	1,258.90	0.00	0.00	0.00	0.00	
001-5-0660-52500	OTHER MATERIALS & SUPPLIES	500.00	870.23	500.00	410.68	500.00	373.22	495.00
001-5-0660-53250	TELEPHONE	3,900.00	4,014.83	4,228.03	4,228.03	4,000.00	3,617.06	3,960.00
001-5-0660-53390	OTHER CONTRACTUAL SERVICES	2,000.00	3,097.52	1,766.97	729.44	2,000.00	1,459.14	1,980.00
001-5-0660-53400	TRAINING CONFERENCES	11,500.00	8,664.78	11,500.00	8,283.46	11,500.00	8,266.05	11,385.00
001-5-0660-53470	MEMBERSHIPS & DUES	1,111.00	582.00	1,116.00	1,116.00	1,100.00	1,141.00	1,300.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0660-53550	INSURANCE	4,610.00	1,266.67	4,610.00	964.29	4,610.00	989.82	4,074.89
001-5-0660-53780	MISC. OTHER SERV. & CHGS.	300.00	169.35	300.00	189.14	300.00	42.00	297.00
	Department: 0660 - DISPATCH Total:	**814,838.06**	**794,533.38**	**661,352.00**	**554,583.79**	**938,459.00**	**749,381.84**	**762,536.58**
Department: 0710 - FIRE ADMINISTRATION								
001-5-0710-51010	REGULAR SALARIES	463,051.40	498,936.78	559,453.39	559,453.39	630,715.00	479,554.39	665,877.36
001-5-0710-51020	OVERTIME	0.00	-1,962.68	1,579.00	1,579.00	6,500.00	910.29	20,000.00
001-5-0710-51040	LONGEVITY	10,386.02	8,796.80	7,852.80	7,852.80	10,600.00	12,172.35	10,494.00
001-5-0710-51050	SKILLS INCENTIVES	10,440.00	20,436.62	11,781.60	11,781.60	2,756.00	7,128.00	14,000.00
001-5-0710-51060	EDUCATIONAL INCENTIVES	4,888.00	2,974.40	1,844.00	1,844.00	1,228.00	1,113.60	1,215.72
001-5-0710-51090	UNSCHEDULED OVERTIME	27,000.00	11,325.98	17,832.68	17,832.68	31,250.00	3,091.37	
001-5-0710-51110	SOCIAL SECURITY	3,438.64	3,101.82	2,702.88	2,702.88	7,958.00	5,387.30	8,401.66
001-5-0710-51120	MEDICARE	7,381.05	7,455.22	7,940.16	7,940.16	9,658.00	6,835.21	10,196.43
001-5-0710-51130	HEALTH INSURANCE	49,572.36	44,741.28	43,728.08	43,728.08	61,811.00	61,592.49	
001-5-0710-51140	LIFE INSURANCE	838.92	862.98	1,133.97	1,133.97	813.00	845.12	804.87
001-5-0710-51150	OMRF RETIREMENT	17,938.15	18,194.76	18,760.69	18,760.69	3,851.00	13,422.23	4,065.69
001-5-0710-51170	FIREFIGHTERS PENSION	63,500.19	65,681.37	68,870.44	68,870.44	75,280.00	55,373.63	79,476.80

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0710-51300	CLOTHING ALLOWANCE	540.00	519.77	519.77	519.77	540.00	540.00	534.60
001-5-0710-51400	TUITION ASSISTANCE	0.00	0.00	0.00	0.00	0.00	-540.00	
001-5-0710-51500	OTHER BENEFITS	3,360.00	2,460.00	1,120.00	1,120.00	480.00	1,360.00	3,120.00
001-5-0710-51550	WORKER'S COMPENSATION	16,669.00	4,486.53	458.68	458.68	15,469.00	2,213.01	15,314.31
001-5-0710-52010	OFFICE & COMPUTER SUPPLIES	1,600.00	651.00	1,001.86	1,001.86	1,600.00	1,056.44	1,584.00
001-5-0710-52100	FUEL, OIL & LUBRICANTS	9,590.00	10,018.42	6,135.66	6,135.66	9,590.00	7,330.84	9,494.10
001-5-0710-52320	AMMO/SPECIAL TRAINING	1,000.00	998.28	982.50	982.50	1,000.00	932.69	990.00
001-5-0710-52500	OTHER MATERIALS & SUPPLIES	3,100.00	3,054.83	2,866.72	2,866.72	3,100.00	2,271.95	3,069.00
001-5-0710-53020	REPAIR & MAINT. - BLDGS.	3,000.00	2,366.94	8,302.53	8,302.53	21,175.00	21,266.48	20,963.25
001-5-0710-53040	REPAIR & MAINT.-VEHICLES	1,750.00	1,239.13	0.00	0.00	0.00	0.00	2,227.50
001-5-0710-53200	NATURAL GAS	700.00	417.35	422.85	422.85	700.00	610.95	693.00
001-5-0710-53210	ELECTRICITY	5,000.00	5,219.43	5,138.68	5,138.68	6,600.00	1,245.42	6,534.00
001-5-0710-53250	TELEPHONE	11,920.00	9,799.60	10,036.08	10,036.08	11,920.00	7,863.32	11,800.80
001-5-0710-53280	COPY USAGE EXPENSE	1,300.00	1,003.00	0.00	0.00	300.00	100.00	1,287.00
001-5-0710-53290	POSTAGE & SHIPPING	200.00	125.21	23.18	23.18	200.00	36.43	198.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0710-53390	OTHER CONTRACTUAL SERVICES	2,950.00	0.00	0.00	0.00	18,904.24	13,804.24	2,920.50
001-5-0710-53400	TRAINING CONFERENCES	8,000.00	4,288.92	400.00	400.00	8,000.00	7,937.00	8,000.00
001-5-0710-53470	MEMBERSHIPS & DUES	8,000.00	5,425.00	5,742.92	5,742.92	9,045.76	5,986.48	9,900.00
001-5-0710-53490	BOOKS & SUBSCRIPTIONS	3,300.00	2,240.34	2,675.99	2,675.99	1,800.00	1,584.49	3,267.00
001-5-0710-53500	SOFTWARE PURCHASES	10,000.00	1,362.35	20,859.06	20,859.06	0.00	0.00	
001-5-0710-53510	SOFTWARE SUPPORT CONTRA...	8,050.00	7,482.67	6,387.01	6,387.01	23,283.64	7,259.15	27,500.00
001-5-0710-53550	INSURANCE	1,230.00	561.84	480.39	480.39	3,030.00	545.74	3,520.30
001-5-0710-53780	MISC. OTHER SERV. & CHGS.	250.00	185.86	226.55	226.55	2,900.00	2,841.33	396.00
001-5-0710-53880	AWARDS & PROMOTIONS	0.00	0.00	0.00	0.00	4,000.00	4,000.00	
Department: 0710 - FIRE ADMINISTRATION Total:		**759,943.73**	**744,451.80**	**817,260.12**	**817,260.12**	**986,057.64**	**737,671.94**	**947,845.89**
Department: 0720 - FIRE SUPPRESSION								
001-5-0720-51010	REGULAR SALARIES	3,179,705.64	3,181,634.18	3,349,326.21	3,157,305.81	3,334,145.00	3,164,827.34	3,520,023.58
001-5-0720-51020	OVERTIME	515,202.00	466,446.79	515,370.00	470,988.98	520,990.00	464,615.28	515,780.10
001-5-0720-51040	LONGEVITY	2,687.06	0.00	2,065.00	2.88	1,790.00	512.00	
001-5-0720-51050	SKILLS INCENTIVES	0.00	0.00	0.00	0.00	0.00	825.60	
001-5-0720-51060	EDUCATIONAL INCENTIVES	0.00	0.00	0.00	0.00	0.00	454.40	

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
				Defined Budgets				
001-5-0720-51090	UNSCHEDULED OVERTIME	115,000.00	100,137.76	126,947.09	126,947.09	85,440.00	275,993.58	200,000.00
001-5-0720-51120	MEDICARE	53,413.27	48,203.91	57,953.00	50,024.66	55,454.00	52,148.99	58,545.46
001-5-0720-51130	HEALTH INSURANCE	415,408.44	439,895.10	444,259.00	421,593.14	443,742.00	426,932.21	
001-5-0720-51140	LIFE INSURANCE	8,389.20	8,470.09	10,525.13	10,525.13	7,798.00	10,049.44	7,720.02
001-5-0720-51170	FIREFIGHTERS PENSION	515,714.32	507,522.06	559,546.00	503,389.00	535,411.00	503,525.54	565,260.16
001-5-0720-51400	TUITION ASSISTANCE	15,000.00	18,768.67	18,831.67	18,831.67	16,000.00	7,765.30	15,840.00
001-5-0720-51550	WORKER'S COMPENSATION	148,974.00	43,237.26	183,534.00	4,536.25	183,534.00	21,615.86	181,698.66
001-5-0720-52010	OFFICE & COMPUTER SUPPLIES	5,900.00	6,099.15	5,900.00	4,625.91	5,900.00	5,345.33	5,841.00
001-5-0720-52030	FOOD & KITCHEN SUPPLIES	6,000.00	5,820.46	10,000.00	7,715.93	8,500.00	8,466.38	8,415.00
001-5-0720-52050	UNIFORMS AND CLOTHING	70,000.00	69,090.02	73,908.35	70,865.92	76,000.00	63,974.33	79,000.00
001-5-0720-52100	FUEL, OIL & LUBRICANTS	61,000.00	57,027.25	61,615.00	51,631.81	55,000.00	43,957.28	69,300.00
001-5-0720-52160	MEDICAL SUPPLIES	17,000.00	13,986.25	12,427.45	10,498.97	7,000.00	4,053.84	7,000.00
001-5-0720-52200	TOOLS & MINOR EQUIPMENT	25,111.00	21,235.43	25,111.00	13,916.99	23,111.00	17,371.83	22,879.89
001-5-0720-52500	OTHER MATERIALS & SUPPLIES	12,000.00	10,581.44	15,150.03	10,036.38	15,000.00	13,806.51	14,850.00
001-5-0720-53010	EQUIP. MAINT. CONTRACTS	39,780.00	31,680.75	49,280.00	13,718.60	33,380.00	12,448.36	48,787.20

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0720-53020	REPAIR & MAINT. - BLDGS.	30,500.00	29,317.58	30,500.00	12,527.17	5,500.00	5,237.75	5,445.00
001-5-0720-53030	REPAIR & MAINT. - EQUIP.	23,000.00	19,663.72	23,000.00	4,167.34	6,500.00	5,555.93	21,285.00
001-5-0720-53040	REPAIR & MAINT.-VEHICLES	175,000.00	148,765.35	184,385.00	169,430.60	124,750.00	111,367.69	94,000.00
001-5-0720-53170	MEDICAL SERVICES	34,000.00	28,276.30	37,784.50	37,784.50	37,500.00	0.00	40,000.00
001-5-0720-53200	NATURAL GAS	6,000.00	8,359.30	11,900.00	8,949.45	11,900.00	6,843.86	11,781.00
001-5-0720-53210	ELECTRICITY	14,000.00	18,350.33	26,600.00	19,259.77	26,600.00	3,306.89	26,334.00
001-5-0720-53250	TELEPHONE	12,300.00	11,417.50	12,600.00	10,314.06	12,600.00	8,598.48	12,474.00
001-5-0720-53290	POSTAGE & SHIPPING	15.00	0.00	15.00	0.00	15.00	0.00	14.85
001-5-0720-53360	JANITORIAL SERVICES	14,000.00	12,318.54	5,683.69	4,977.64	9,000.00	3,458.99	13,860.00
001-5-0720-53390	OTHER CONTRACTUAL SERVICES	6,000.00	4,544.93	4,057.95	3,024.27	6,000.00	5,918.94	5,940.00
001-5-0720-53510	SOFTWARE SUPPORT CONTRA...	45,950.00	41,656.56	38,281.81	38,281.81	38,166.36	38,166.36	41,000.00
001-5-0720-53530	LEGAL ADVERTISING	0.00	0.00	0.00	0.00	250.00	152.00	247.50
001-5-0720-53540	PRINTING	125.00	0.00	180.13	180.13	125.00	125.00	123.75
001-5-0720-53550	INSURANCE	67,800.00	6,775.58	67,800.00	6,155.41	7,800.00	5,836.02	59,437.01
001-5-0720-53780	MISC. OTHER SERV. & CHGS.	9,500.00	2,974.29	9,936.87	9,713.28	9,500.00	8,647.34	9,405.00
Department: 0720 - FIRE SUPPRESSION Total:		**5,644,474.93**	**5,362,256.55**	**5,974,473.88**	**5,271,920.55**	**5,704,401.36**	**5,301,904.65**	**5,662,288.18**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
Department: 0730 - FIRE TRAINING								
001-5-0730-51010	REGULAR SALARIES	215,015.11	104,646.55	93,223.03	81,508.43	100,577.00	94,741.22	101,760.79
001-5-0730-51020	OVERTIME	0.00	0.00	2,296.37	2,296.37	3,500.00	3,888.77	3,465.00
001-5-0730-51040	LONGEVITY	62.01	1,733.60	1,928.00	1,332.00	63.00	2,368.00	1,200.00
001-5-0730-51050	SKILLS INCENTIVES	4,872.00	3,597.60	4,017.60	4,017.60	0.00	4,313.60	4,742.50
001-5-0730-51060	EDUCATIONAL INCENTIVES	1,763.84	1,955.20	1,956.00	1,003.20	0.00	902.40	
001-5-0730-51120	MEDICARE	3,225.28	1,539.03	1,508.00	1,277.31	1,572.00	1,505.39	1,619.79
001-5-0730-51130	HEALTH INSURANCE	21,563.28	11,990.96	13,304.00	7,397.87	8,747.00	0.00	
001-5-0730-51140	LIFE INSURANCE	345.36	157.17	173.00	159.11	173.00	172.70	204.10
001-5-0730-51170	FIREFIGHTERS PENSION	31,140.61	15,670.70	14,555.00	12,401.89	15,175.00	14,496.44	15,476.30
001-5-0730-51500	OTHER BENEFITS	720.00	0.00	540.00	540.00	0.00	660.00	
001-5-0730-51550	WORKER'S COMPENSATION	993.00	890.90	579.00	91.74	579.00	434.86	573.21
001-5-0730-52010	OFFICE & COMPUTER SUPPLIES	1,000.00	461.55	1,000.00	949.82	1,000.00	1,000.00	990.00
001-5-0730-52100	FUEL, OIL & LUBRICANTS	900.00	1,223.62	1,252.90	1,252.90	2,150.00	1,282.26	1,138.50
001-5-0730-53020	REPAIR & MAINT. - BLDGS.	8,200.00	8,087.50	6,000.00	1,479.00	6,000.00	5,929.38	5,940.00
001-5-0730-53040	REPAIR & MAINT.-VEHICLES	1,750.00	771.86	2,000.00	0.00	2,000.00	1,772.40	1,980.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0730-53250	TELEPHONE	1,550.00	321.34	1,447.10	800.01	1,550.00	296.78	1,534.50
001-5-0730-53400	TRAINING CONFERENCES	7,400.00	6,929.79	9,600.00	6,679.14	9,600.00	4,276.17	9,600.00
001-5-0730-53410	OTHER TRAINING	59,500.00	47,231.23	63,000.00	55,299.50	63,000.00	57,250.82	66,150.00
001-5-0730-53510	SOFTWARE SUPPORT CONTRA...	11,465.00	11,206.13	15,075.00	15,074.85	0.00	0.00	
001-5-0730-53550	INSURANCE	18,928.00	102.53	18,928.00	85.02	228.00	92.57	1,019.02
001-5-0730-53780	MISC. OTHER SERV. & CHGS.	150.00	0.00	150.00	41.25	150.00	0.00	148.50
	Department: 0730 - FIRE TRAINING Total:	**390,543.49**	**218,517.26**	**252,533.00**	**193,687.01**	**216,064.00**	**195,383.76**	**217,542.21**
Department: 0740 - EMERGENCY MANAGEMENT								
001-5-0740-51010	REGULAR SALARIES	65,126.35	85,378.34	104,030.58	100,257.20	120,344.00	88,901.20	101,036.12
001-5-0740-51040	LONGEVITY	1,019.20	809.60	1,103.00	923.20	2,247.00	1,876.00	2,224.53
001-5-0740-51060	EDUCATIONAL INCENTIVES	0.00	172.80	250.00	249.60	250.00	998.40	247.50
001-5-0740-51110	SOCIAL SECURITY	3,919.12	5,101.24	6,544.00	6,093.39	7,617.00	5,493.12	6,319.70
001-5-0740-51120	MEDICARE	916.57	1,193.06	1,531.00	1,425.18	1,782.00	1,284.64	1,460.04
001-5-0740-51130	HEALTH INSURANCE	9,918.24	9,132.32	9,340.00	9,110.33	9,747.00	9,100.38	
001-5-0740-51140	LIFE INSURANCE	172.68	172.80	321.00	183.34	321.00	172.70	204.10
001-5-0740-51150	OMRF RETIREMENT	3,792.69	4,515.28	4,838.42	4,838.42	6,185.00	6,516.10	7,990.55

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0740-51400	TUITION ASSISTANCE	5,700.00	0.00	5,700.00	0.00	0.00	0.00	
001-5-0740-51550	WORKER'S COMPENSATION	496.00	916.16	869.00	126.14	869.00	467.04	860.31
001-5-0740-52010	OFFICE & COMPUTER SUPPLIES	500.00	439.51	327.04	323.12	500.00	366.87	495.00
001-5-0740-52030	FOOD & KITCHEN SUPPLIES	1,000.00	988.70	2,000.00	1,930.36	2,000.00	198.03	1,980.00
001-5-0740-52050	UNIFORMS AND CLOTHING	360.14	336.84	300.00	116.88	300.00	289.60	500.00
001-5-0740-52100	FUEL, OIL & LUBRICANTS	1,000.00	1,989.08	2,689.89	2,689.89	4,500.00	3,196.69	2,475.00
001-5-0740-52200	TOOLS & MINOR EQUIPMENT	300.00	165.96	300.00	294.46	300.00	207.59	16,297.00
001-5-0740-52220	BLDG MATERIALS & SUPPLIES	4,865.00	1,181.00	2,465.78	2,465.78	4,500.00	0.00	4,455.00
001-5-0740-52240	EQUIPMENT PARTS & SUPPLIES	1,000.00	453.21	39,177.12	33,523.36	23,500.00	23,500.00	16,990.00
001-5-0740-52500	OTHER MATERIALS & SUPPLIES	5,893.00	4,954.50	12,207.18	12,207.18	10,000.00	7,687.69	9,900.00
001-5-0740-53010	EQUIP. MAINT. CONTRACTS	141,364.00	141,363.70	153,939.33	153,939.33	159,695.00	149,999.16	166,520.00
001-5-0740-53030	REPAIR & MAINT. - EQUIP.	26,214.00	9,039.28	7,600.00	7,388.08	7,600.00	2,737.50	7,524.00
001-5-0740-53040	REPAIR & MAINT.-VEHICLES	750.00	0.00	750.00	150.15	1,500.00	0.00	1,485.00
001-5-0740-53200	NATURAL GAS	180.00	34.61	180.00	42.94	180.00	25.19	178.20
001-5-0740-53210	ELECTRICITY	2,500.00	3,730.50	7,000.00	5,213.66	7,000.00	2,231.20	6,930.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0740-53250	TELEPHONE	50,000.00	33,756.50	41,794.26	39,595.89	44,000.00	38,020.45	43,560.00
001-5-0740-53280	COPY USAGE EXPENSE	2,739.86	0.00	2,800.00	0.00	2,800.00	0.00	2,772.00
001-5-0740-53290	POSTAGE & SHIPPING	0.00	0.00	0.25	0.25	0.00	0.00	
001-5-0740-53390	OTHER CONTRACTUAL SERVICES	1,500,000.00	11,919.40	600,000.00	0.00	381,080.00	287,509.13	40,000.00
001-5-0740-53400	TRAINING CONFERENCES	2,626.00	2,625.03	3,124.00	2,240.17	4,067.00	4,067.00	6,000.00
001-5-0740-53470	MEMBERSHIPS & DUES	546.00	408.90	546.00	510.90	577.00	410.90	571.23
001-5-0740-53540	PRINTING	70.00	48.25	70.00	0.00	70.00	0.00	69.30
001-5-0740-53550	INSURANCE	2,125.52	112.39	2,126.00	94.25	2,126.00	101.53	5,309.73
001-5-0740-53780	MISC. OTHER SERV. & CHGS.	100.00	1,708.96	100.00	81.89	100.00	63.84	99.00
Department: 0740 - EMERGENCY MANAGEMENT Total:		**1,835,194.37**	**322,647.92**	**1,014,023.85**	**386,015.34**	**805,757.00**	**635,421.95**	**454,453.31**
Department: 0750 - LOCAL EMER PREPAREDNESS COMMITTEE								
001-5-0750-53390	OTHER CONTRACTUAL SERVICES	0.00	0.00	5,148.98	1,151.00	3,997.98	3,997.98	
Department: 0750 - LOCAL EMER PREPAREDNESS COMMITTEE Total:		**0.00**	**0.00**	**5,148.98**	**1,151.00**	**3,997.98**	**3,997.98**	**0.00**
Department: 0810 - ENGINEERING								
001-5-0810-51010	REGULAR SALARIES	294,230.77	220,695.92	311,102.00	233,723.28	317,102.00	244,946.41	236,219.42
001-5-0810-51020	OVERTIME	0.00	0.00	200.00	0.00	0.00	0.00	
001-5-0810-51040	LONGEVITY	1,355.46	70.40	1,564.00	628.80	3,640.00	1,565.00	3,603.60

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0810-51060	EDUCATIONAL INCENTIVES	2,995.20	1,996.80	2,996.00	1,996.80	2,746.00	2,198.40	2,718.54
001-5-0810-51110	SOCIAL SECURITY	18,898.93	13,147.76	19,881.00	13,853.19	19,856.00	14,664.53	14,161.20
001-5-0810-51120	MEDICARE	4,419.91	3,074.85	4,650.00	3,239.95	4,644.00	3,429.40	3,311.78
001-5-0810-51130	HEALTH INSURANCE	45,484.80	23,621.42	35,091.00	32,130.17	24,689.00	23,240.13	
001-5-0810-51140	LIFE INSURANCE	690.72	518.40	691.00	685.07	624.00	589.30	636.48
001-5-0810-51150	OMRF RETIREMENT	18,163.46	16,460.49	22,958.00	18,405.44	21,744.00	17,280.88	13,022.32
001-5-0810-51500	OTHER BENEFITS	6,240.00	5,520.00	6,240.00	5,220.00	4,860.00	2,700.00	1,200.00
001-5-0810-51550	WORKER'S COMPENSATION	1,489.00	2,691.91	2,317.00	275.18	2,317.00	1,369.00	2,293.83
001-5-0810-52010	OFFICE & COMPUTER SUPPLIES	3,429.46	3,264.73	3,122.00	2,757.12	3,700.00	3,609.21	19,690.00
001-5-0810-52050	UNIFORMS AND CLOTHING	900.00	900.72	900.00	866.22	900.00	900.00	900.00
001-5-0810-52100	FUEL, OIL & LUBRICANTS	850.00	371.11	1,100.00	317.32	1,100.00	260.83	900.00
001-5-0810-53040	REPAIR & MAINT.-VEHICLES	1,000.00	145.71	1,000.00	56.87	500.00	0.00	990.00
001-5-0810-53200	NATURAL GAS	500.00	1,042.84	1,200.00	901.42	1,200.00	914.05	1,188.00
001-5-0810-53250	TELEPHONE	3,000.00	3,581.06	3,448.18	3,448.18	3,400.00	2,884.03	3,366.00
001-5-0810-53290	POSTAGE & SHIPPING	150.00	104.40	101.82	19.18	150.00	88.82	175.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0810-53390	OTHER CONTRACTUAL SERVICES	4,756.30	5,573.60	6,000.00	4,317.86	6,000.00	51,258.54	5,940.00
001-5-0810-53400	TRAINING CONFERENCES	3,587.00	2,098.70	4,400.00	1,533.72	6,800.00	1,500.00	2,400.00
001-5-0810-53470	MEMBERSHIPS & DUES	383.00	533.00	560.00	238.00	1,285.00	449.95	400.00
001-5-0810-53500	SOFTWARE PURCHASES	0.00	0.00	500.00	0.00	500.00	119.88	495.00
001-5-0810-53510	SOFTWARE SUPPORT CONTRA...	22,493.70	22,476.71	74,014.04	36,600.38	23,886.98	20,139.62	51,800.00
001-5-0810-53530	LEGAL ADVERTISING	70.54	68.31	0.00	0.00	0.00	0.00	
001-5-0810-53550	INSURANCE	3,150.00	1,050.09	3,150.00	282.72	3,150.00	1,600.65	3,834.79
001-5-0810-53780	MISC. OTHER SERV. & CHGS.	500.00	202.00	-13,994.04	107.00	732.00	600.98	900.00
	Department: 0810 - ENGINEERING Total:	**438,738.25**	**329,210.93**	**493,192.00**	**361,603.87**	**455,525.98**	**396,309.61**	**370,145.96**
Department: 0920 - STREETS								
001-5-0920-51010	REGULAR SALARIES	558,859.87	520,665.50	569,320.87	551,856.15	612,691.00	397,907.62	646,848.52
001-5-0920-51020	OVERTIME	19,984.00	36,245.37	39,800.00	36,576.39	16,200.00	11,699.29	16,038.00
001-5-0920-51040	LONGEVITY	8,406.66	5,888.00	6,171.00	4,995.20	14,110.00	4,724.00	13,968.90
001-5-0920-51050	SKILLS INCENTIVES	3,120.00	2,460.00	1,560.00	1,560.00	0.00	60.00	
001-5-0920-51060	EDUCATIONAL INCENTIVES	0.00	259.20	748.80	748.80	1,000.00	86.40	990.00
001-5-0920-51070	CONTRACTED SALARIES	50,000.00	49,984.58	50,000.00	0.00	52,500.00	58,259.40	49,500.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
001-5-0920-51110	SOCIAL SECURITY	37,021.61	33,474.69	38,851.00	35,709.32	40,283.00	25,114.07	42,528.78
001-5-0920-51120	MEDICARE	8,658.81	7,828.91	9,087.00	8,351.33	9,324.00	5,873.50	9,843.81
001-5-0920-51130	HEALTH INSURANCE	96,822.00	59,713.02	61,827.00	56,835.94	69,437.00	33,258.11	
001-5-0920-51140	LIFE INSURANCE	2,221.68	1,870.89	3,573.33	3,573.33	2,419.00	1,558.71	2,394.81
001-5-0920-51150	OMRF RETIREMENT	52,667.36	42,924.33	51,777.00	41,083.12	51,225.00	23,593.23	54,080.79
001-5-0920-51300	CLOTHING ALLOWANCE	7,560.00	6,964.82	7,560.00	6,624.58	6,100.00	5,466.85	8,019.00
001-5-0920-51400	TUITION ASSISTANCE	0.00	0.00	39.65	39.65	0.00	0.00	
001-5-0920-51450	UNEMPLOYMENT COMPENSAT...	0.00	0.00	451.15	451.15	0.00	0.00	
001-5-0920-51500	OTHER BENEFITS	720.00	0.00	720.00	0.00	480.00	0.00	475.20
001-5-0920-51550	WORKER'S COMPENSATION	7,902.00	9,786.55	12,161.00	1,153.33	12,161.00	4,400.48	12,039.39
001-5-0920-52010	OFFICE & COMPUTER SUPPLIES	250.00	69.93	250.00	249.79	4,624.42	4,578.50	247.50
001-5-0920-52050	UNIFORMS AND CLOTHING	7,000.00	6,687.66	6,921.04	6,921.04	8,000.00	7,683.02	7,920.00
001-5-0920-52100	FUEL, OIL & LUBRICANTS	66,169.00	71,985.26	73,583.33	73,583.33	73,000.00	42,673.54	72,270.00
001-5-0920-52160	MEDICAL SUPPLIES	800.00	226.59	800.00	795.21	800.00	800.00	792.00
001-5-0920-52200	TOOLS & MINOR EQUIPMENT	3,400.00	3,400.00	7,590.06	7,590.06	22,500.00	7,026.98	25,000.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0920-52240	EQUIPMENT PARTS & SUPPLIES	9,274.28	8,289.64	4,206.33	4,206.33	0.00	0.00	
001-5-0920-52300	STREET MAINT. MATERIALS	250.00	0.00	0.00	0.00	3,000.00	3,000.00	3,500.00
001-5-0920-52500	OTHER MATERIALS & SUPPLIES	49,963.60	47,664.09	57,980.65	51,066.01	70,000.00	54,525.34	49,500.00
001-5-0920-53020	REPAIR & MAINT. - BLDGS.	1,845.00	1,845.00	4,000.00	2,908.20	0.00	0.00	3,960.00
001-5-0920-53030	REPAIR & MAINT. - EQUIP.	90,458.72	83,349.21	75,000.00	73,953.04	74,500.00	63,752.91	86,625.00
001-5-0920-53040	REPAIR & MAINT.-VEHICLES	102,691.40	84,394.45	60,000.00	58,477.38	58,500.00	53,350.53	71,775.00
001-5-0920-53090	REPAIR & MAINT. - OTHER	0.00	0.00	1,000.00	1,000.00	0.00	0.00	990.00
001-5-0920-53200	NATURAL GAS	7,200.00	7,028.52	8,140.00	7,499.97	8,140.00	7,743.41	8,058.60
001-5-0920-53210	ELECTRICITY	2,700.00	5,463.56	6,237.50	6,237.05	6,100.00	3,465.89	6,039.00
001-5-0920-53250	TELEPHONE	8,000.00	9,466.74	10,296.14	10,296.14	8,900.00	5,719.86	8,811.00
001-5-0920-53400	TRAINING CONFERENCES	0.00	0.00	5,417.58	5,417.58	4,700.00	4,490.52	6,435.00
001-5-0920-53470	MEMBERSHIPS & DUES	750.00	93.50	750.00	0.00	750.00	180.41	742.50
001-5-0920-53550	INSURANCE	14,350.00	1,333.27	14,350.00	1,228.02	28,700.00	944.13	29,260.86
001-5-0920-53570	EQUIPMENT RENTAL	3,000.00	715.00	1,876.07	1,876.07	3,000.00	2,904.00	5,000.00
001-5-0920-53780	MISC. OTHER SERV. & CHGS.	1,700.00	398.22	100.50	100.50	0.00	0.00	1,683.00
	Department: 0920 - STREETS Total:	**1,223,745.99**	**1,110,476.50**	**1,192,147.00**	**1,062,964.01**	**1,263,144.42**	**834,840.70**	**1,245,336.66**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
				Defined Budgets				
Department: 0930 - TRAFFIC CONTROL								
001-5-0930-51010	REGULAR SALARIES	116,445.54	126,970.69	130,359.00	130,304.80	158,544.00	126,778.37	167,382.83
001-5-0930-51020	OVERTIME	7,474.00	7,117.51	7,301.53	7,241.78	11,450.00	6,432.55	11,335.50
001-5-0930-51040	LONGEVITY	2,204.80	1,259.20	1,942.00	1,507.20	4,472.00	3,532.00	4,427.28
001-5-0930-51050	SKILLS INCENTIVES	1,560.00	1,560.00	1,560.00	1,560.00	0.00	1,440.00	1,560.00
001-5-0930-51110	SOCIAL SECURITY	8,018.43	8,066.39	9,096.00	8,134.88	10,695.00	7,946.47	11,291.25
001-5-0930-51120	MEDICARE	1,875.42	1,886.52	2,128.00	1,902.51	2,474.00	1,858.44	2,611.93
001-5-0930-51130	HEALTH INSURANCE	23,036.04	17,152.75	21,531.01	21,531.01	28,317.00	21,304.60	_____
001-5-0930-51140	LIFE INSURANCE	518.04	518.40	572.46	572.46	691.00	666.10	684.09
001-5-0930-51150	OMRF RETIREMENT	11,179.33	10,728.66	11,394.00	10,923.60	11,683.00	11,087.89	12,334.33
001-5-0930-51300	CLOTHING ALLOWANCE	1,620.00	1,598.28	1,620.00	1,598.28	2,160.00	1,598.28	2,138.40
001-5-0930-51500	OTHER BENEFITS	0.00	0.00	0.00	0.00	480.00	0.00	475.20
001-5-0930-51550	WORKER'S COMPENSATION	2,464.00	2,691.91	2,565.00	275.18	2,565.00	1,304.66	2,539.35
001-5-0930-52010	OFFICE & COMPUTER SUPPLIES	450.00	413.59	450.00	0.00	450.00	0.00	445.50
001-5-0930-52050	UNIFORMS AND CLOTHING	3,000.00	2,316.90	3,000.00	126.00	3,000.00	2,911.00	2,970.00
001-5-0930-52100	FUEL, OIL & LUBRICANTS	10,000.00	11,358.35	11,538.95	11,538.95	11,500.00	6,328.32	11,385.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0930-52160	MEDICAL SUPPLIES	300.00	196.44	300.00	244.83	300.00	300.00	297.00
001-5-0930-52300	STREET MAINT. MATERIALS	21,098.00	20,117.70	21,200.00	20,511.69	20,500.00	20,089.21	35,000.00
001-5-0930-52500	OTHER MATERIALS & SUPPLIES	94,938.00	79,147.08	32,000.00	28,755.96	32,000.00	29,596.55	31,680.00
001-5-0930-53030	REPAIR & MAINT. - EQUIP.	1,250.00	0.00	250.00	143.40	250.00	65.84	247.50
001-5-0930-53040	REPAIR & MAINT.-VEHICLES	8,000.00	2,297.47	3,000.00	579.78	3,000.00	2,953.27	
001-5-0930-53050	EQUIP.SERV.-R&M EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	2,970.00
001-5-0930-53090	REPAIR & MAINT. - OTHER	200,500.00	197,294.55	16,800.00	15,270.32	17,500.00	16,008.42	15,345.00
001-5-0930-53200	NATURAL GAS	350.00	444.34	600.00	437.07	600.00	279.55	594.00
001-5-0930-53210	ELECTRICITY	10,000.00	7,921.83	12,000.00	11,035.11	12,000.00	6,715.05	11,880.00
001-5-0930-53250	TELEPHONE	17,000.00	3,621.05	10,485.05	3,364.70	9,100.00	2,527.85	16,830.00
001-5-0930-53290	POSTAGE & SHIPPING	30.00	0.00	30.00	0.00	30.00	0.00	29.70
001-5-0930-53390	OTHER CONTRACTUAL SERVICES	20,000.00	15,798.86	26,476.00	26,476.00	27,900.00	26,600.00	19,800.00
001-5-0930-53400	TRAINING CONFERENCES	3,700.00	1,621.95	3,700.00	700.00	2,325.58	2,325.58	3,663.00
001-5-0930-53470	MEMBERSHIPS & DUES	358.00	238.00	358.00	355.00	358.00	252.00	354.42
001-5-0930-53510	SOFTWARE SUPPORT CNTRCTS	0.00	0.00	0.00	0.00	25,000.00	0.00	24,750.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0930-53550	INSURANCE	3,680.00	337.09	3,680.00	282.72	3,680.00	277.66	5,886.04
001-5-0930-53780	MISC. OTHER SERV. & CHGS.	1,000.00	697.18	1,000.00	0.00	1,000.00	0.00	990.00
Department: 0930 - TRAFFIC CONTROL Total:		**572,049.60**	**523,372.69**	**336,937.00**	**305,373.23**	**404,024.58**	**301,179.66**	**401,897.32**
Department: 0940 - PARKS								
001-5-0940-51010	REGULAR SALARIES	482,644.65	381,245.72	483,621.57	388,632.64	594,272.00	415,010.91	627,402.66
001-5-0940-51020	OVERTIME	8,855.00	6,183.35	14,845.00	9,966.24	4,525.00	10,181.74	17,500.00
001-5-0940-51030	PART-TIME SALARIES	0.00	871.16	13,623.14	13,623.14	85,352.00	55,053.42	89,406.62
001-5-0940-51040	LONGEVITY	5,342.13	3,276.80	5,190.00	3,852.80	13,975.00	6,916.49	13,835.25
001-5-0940-51050	SKILLS INCENTIVES	2,232.00	905.60	1,036.00	1,036.00	308.00	2,240.00	2,662.40
001-5-0940-51060	EDUCATIONAL INCENTIVES	0.00	0.00	144.00	144.00	0.00	1,401.60	1,497.60
001-5-0940-51070	CONTRACTED SALARIES	50,000.00	101,611.14	50,000.00	20,977.87	54,100.00	54,100.00	50,000.00
001-5-0940-51110	SOCIAL SECURITY	30,988.46	23,491.11	31,727.00	25,012.23	41,470.00	29,430.06	43,781.95
001-5-0940-51120	MEDICARE	7,247.69	5,493.91	7,421.00	5,849.64	9,567.00	6,882.72	10,100.36
001-5-0940-51130	HEALTH INSURANCE	94,883.40	42,296.90	47,783.70	47,783.70	42,402.00	62,467.67	
001-5-0940-51140	LIFE INSURANCE	2,369.88	1,926.70	3,887.06	3,887.06	3,234.00	1,922.22	3,201.66
001-5-0940-51150	OMRF RETIREMENT	31,489.21	19,763.42	29,985.00	20,142.94	57,635.00	24,182.03	60,848.15

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0940-51300	CLOTHING ALLOWANCE	6,493.00	6,492.65	7,951.53	7,951.53	10,800.00	9,774.68	10,692.00
001-5-0940-51500	OTHER BENEFITS	720.00	720.00	720.00	360.00	1,200.00	1,380.00	3,120.00
001-5-0940-51550	WORKER'S COMPENSATION	22,488.00	9,290.69	23,938.00	1,148.17	25,676.00	6,037.05	25,419.24
001-5-0940-52010	OFFICE & COMPUTER SUPPLIES	1,000.00	1,005.65	1,088.93	1,088.93	1,500.00	1,476.53	1,485.00
001-5-0940-52050	UNIFORMS AND CLOTHING	7,312.00	7,311.83	10,000.00	10,000.00	12,100.00	12,097.73	11,979.00
001-5-0940-52100	FUEL, OIL & LUBRICANTS	27,000.00	30,600.77	25,000.00	24,666.50	28,500.00	22,578.94	28,215.00
001-5-0940-52150	CHEMICALS	3,500.00	3,500.00	6,500.00	6,500.00	9,500.00	6,622.85	11,000.00
001-5-0940-52160	MEDICAL SUPPLIES	357.00	357.09	200.00	154.90	400.00	407.42	396.00
001-5-0940-52200	TOOLS & MINOR EQUIPMENT	5,600.00	5,531.91	14,300.00	11,928.17	17,500.00	16,328.76	19,325.00
001-5-0940-52500	OTHER MATERIALS & SUPPLIES	26,063.00	26,475.14	55,000.00	45,287.92	84,800.00	68,054.85	83,952.00
001-5-0940-53020	REPAIR & MAINT. - BLDGS.	7,964.58	7,016.13	31,000.00	28,618.22	33,000.00	32,927.64	41,670.00
001-5-0940-53030	REPAIR & MAINT. - EQUIP.	63,152.00	59,015.94	44,000.00	41,814.49	48,000.00	40,187.32	47,620.00
001-5-0940-53040	REPAIR & MAINT.-VEHICLES	9,526.52	9,279.66	20,000.00	19,731.64	26,000.00	24,552.96	25,740.00
001-5-0940-53050	EQUIP.SERV.-R&M EQUIPMENT	0.00	-6.00	0.00	0.00	0.00	0.00	
001-5-0940-53090	REPAIR & MAINT. - OTHER	7,322.00	7,250.49	25,000.00	5,666.65	81,138.61	25,892.98	19,647.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-0940-53200	NATURAL GAS	700.00	888.59	1,100.00	874.08	3,600.00	1,676.08	3,564.00
001-5-0940-53210	ELECTRICITY	15,000.00	30,758.80	38,841.98	38,841.98	28,800.00	17,408.34	28,512.00
001-5-0940-53250	TELEPHONE	7,500.00	8,217.16	8,270.96	8,270.96	13,877.00	11,140.68	13,872.00
001-5-0940-53290	POSTAGE & SHIPPING	42.00	29.83	250.00	68.89	270.00	136.76	267.30
001-5-0940-53390	OTHER CONTRACTUAL SERVICES	93,568.42	93,435.00	114,538.13	92,551.52	110,168.66	70,397.00	170,440.00
001-5-0940-53400	TRAINING CONFERENCES	4,000.00	2,865.35	5,000.00	3,856.82	7,000.00	6,885.80	6,930.00
001-5-0940-53470	MEMBERSHIPS & DUES	1,402.00	1,402.29	3,000.00	1,791.00	3,750.00	479.68	3,712.50
001-5-0940-53490	BOOKS & SUBSCRIPTIONS	0.00	0.00	250.00	236.71	250.00	125.38	247.50
001-5-0940-53550	INSURANCE	17,040.00	1,233.04	17,040.00	1,079.07	19,400.00	1,119.46	21,562.70
001-5-0940-53570	EQUIPMENT RENTAL	0.00	0.00	1,000.00	482.00	1,000.00	325.00	990.00
001-5-0940-53780	MISC. OTHER SERV. & CHGS.	2,613.00	1,959.13	3,600.00	2,009.57	4,503.00	2,373.96	8,296.20
001-5-0940-53791	BEAUTIFICATION	3,854.48	3,854.48	70,000.00	46,426.65	89,840.00	69,233.03	69,300.00
001-5-0940-54200	CAPITAL OUTLAY-BLDGS & IMP...	0.00	0.00	0.00	0.00	76,250.00	0.00	75,487.50
001-5-0940-54500	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	76,250.00	0.00	0.00	0.00	
	Department: 0940 - PARKS Total:	**1,050,270.42**	**905,551.43**	**1,293,103.00**	**942,314.63**	**1,645,663.27**	**1,119,409.74**	**1,653,678.59**

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Department: 0950 - CEMETERY								
001-5-0950-53510	SOFTWARE SUPPORT CONTRA...	2,050.00	2,050.00	2,250.00	2,250.00	-3,421.66	3,421.66	
	Department: 0950 - CEMETERY Total:	**2,050.00**	**2,050.00**	**2,250.00**	**2,250.00**	**-3,421.66**	**3,421.66**	**0.00**
Department: 1120 - RECREATION								
001-5-1120-51010	REGULAR SALARIES	326,108.62	238,870.24	312,375.80	220,568.16	321,676.17	202,408.23	236,351.17
001-5-1120-51020	OVERTIME	506.00	1,801.24	1,101.44	1,101.44	2,850.00	1,344.14	3,350.00
001-5-1120-51030	PART-TIME SALARIES	0.00	0.00	24,000.00	0.00	24,000.00	35,113.07	86,096.36
001-5-1120-51040	LONGEVITY	3,646.93	1,278.40	1,817.00	1,516.80	3,751.00	3,280.00	3,713.49
001-5-1120-51050	SKILLS INCENTIVES	1,560.00	0.00	0.00	0.00	0.00	0.00	
001-5-1120-51060	EDUCATIONAL INCENTIVES	2,246.40	1,958.40	2,649.60	2,649.60	2,996.00	2,764.80	2,994.00
001-5-1120-51070	CONTRACTED SALARIES	0.00	-0.03	0.00	0.00	0.00	0.00	
001-5-1120-51110	SOCIAL SECURITY	20,987.91	14,771.13	19,945.00	13,376.04	23,447.00	14,672.41	26,975.91
001-5-1120-51120	MEDICARE	4,908.56	3,454.43	4,665.00	3,128.30	5,470.00	3,431.37	6,299.38
001-5-1120-51130	HEALTH INSURANCE	23,644.20	11,214.52	23,385.16	23,385.16	26,296.00	24,576.93	
001-5-1120-51140	LIFE INSURANCE	1,431.72	486.72	1,408.00	798.58	1,235.00	668.36	789.88
001-5-1120-51150	OMRF RETIREMENT	13,885.67	6,955.75	12,255.00	10,489.22	17,257.00	17,506.03	25,297.46
001-5-1120-51300	CLOTHING ALLOWANCE	1,620.00	1,565.26	540.00	524.50	0.00	0.00	

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-1120-51500	OTHER BENEFITS	2,640.00	1,440.00	2,040.00	2,040.00	1,440.00	5,020.00	9,500.00
001-5-1120-51550	WORKER'S COMPENSATION	2,730.00	4,869.71	3,766.00	527.82	3,766.00	2,800.98	3,728.34
001-5-1120-52010	OFFICE & COMPUTER SUPPLIES	1,200.00	1,201.66	1,650.00	1,521.70	1,650.00	1,650.00	1,633.50
001-5-1120-52030	FOOD & KITCHEN SUPPLIES	3,410.00	1,621.49	1,776.76	1,776.76	2,499.00	2,383.79	4,455.00
001-5-1120-52050	UNIFORMS & CLOTHING	500.00	469.94	1,300.00	1,300.00	2,000.00	1,356.72	2,430.00
001-5-1120-52200	TOOLS & MINOR EQUIPMENT	3,360.00	2,970.90	5,300.00	5,045.45	3,926.00	3,992.40	5,247.00
001-5-1120-52500	OTHER MATERIALS & SUPPLIES	22,477.00	22,537.28	23,650.00	23,169.97	28,000.00	27,843.88	68,413.50
001-5-1120-53020	REPAIR & MAINT. - BLDGS.	16,390.00	15,027.49	38,280.00	31,816.75	38,280.00	29,842.43	38,280.00
001-5-1120-53200	NATURAL GAS	8,150.00	10,583.79	14,705.49	13,804.79	15,300.00	10,687.49	15,147.00
001-5-1120-53250	TELEPHONE	4,400.00	6,448.81	8,493.63	8,493.63	11,175.00	9,763.57	12,000.00
001-5-1120-53290	POSTAGE AND SHIPPING	1,050.00	697.86	50.00	1.65	50.00	16.66	49.50
001-5-1120-53390	OTHER CONTRACTUAL SERVICES	5,109.00	5,083.55	2,648.77	2,648.77	21,746.00	21,099.13	4,574.00
001-5-1120-53400	TRAINING CONFERENCES	3,921.00	3,464.85	5,400.00	3,441.35	5,400.00	4,456.15	5,346.00
001-5-1120-53470	MEMBERSHIPS & DUES	659.00	658.56	1,600.00	1,600.00	1,600.00	848.14	1,584.00
001-5-1120-53550	INSURANCE	12,613.00	337.09	12,613.00	371.45	12,613.00	414.95	19,015.23

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-1120-53780	MISC. OTHER SERV. & CHGS.	3,494.00	3,594.18	4,275.35	4,275.35	3,500.00	3,473.40	3,465.00
001-5-1120-53930	ADVERTISING & PROMOTIONS	500.00	506.75	1,300.00	919.09	1,300.00	259.49	2,000.00
	Department: 1120 - RECREATION Total:	**493,149.01**	**363,869.97**	**532,991.00**	**380,292.33**	**583,223.17**	**431,674.52**	**588,735.72**
Department: 1210 - EXPO CENTER								
001-5-1210-52500	OTHER MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	308.66	308.66	
001-5-1210-53390	OTHER CONTRACTUAL SERVICES	883,948.00	915,044.85	919,062.00	919,061.39	903,941.34	824,302.25	904,250.00
001-5-1210-53550	INSURANCE	45,000.00	10,848.00	45,000.00	13,151.00	45,000.00	14,889.50	48,134.33
001-5-1210-53780	MISC. OTHER SERV. & CHGS.	0.00	143.76	0.00	0.00	0.00	0.00	
	Department: 1210 - EXPO CENTER Total:	**928,948.00**	**926,036.61**	**964,062.00**	**932,212.39**	**949,250.00**	**839,500.41**	**952,384.33**
Department: 4020 - BUILDING MAINTENANCE								
001-5-4020-51010	REGULAR SALARIES	184,541.15	190,658.77	181,975.18	181,975.18	151,741.34	141,723.01	186,425.64
001-5-4020-51020	OVERTIME	2,500.00	3,623.08	4,512.68	3,181.40	4,000.00	3,028.64	3,960.00
001-5-4020-51030	PART-TIME SALARIES	0.00	0.00	0.00	0.00	46,659.00	23,909.76	
001-5-4020-51040	LONGEVITY	457.60	560.00	1,304.00	678.40	2,392.00	1,968.00	2,368.08
001-5-4020-51060	EDUCATIONAL INCENTIVES	0.00	182.40	250.00	0.00	0.00	0.00	
001-5-4020-51070	CONTRACTED SALARIES	0.00	0.00	0.00	0.00	538.66	25,000.00	
001-5-4020-51110	SOCIAL SECURITY	11,729.39	8,271.31	12,617.00	9,388.93	12,910.00	9,623.11	14,541.49

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
				Defined Budgets				
001-5-4020-51120	MEDICARE	2,743.41	1,934.40	2,951.00	2,195.94	2,978.00	2,250.77	3,356.19
001-5-4020-51130	HEALTH INSURANCE	32,314.56	23,658.94	34,267.92	34,267.92	40,802.00	33,383.68	
001-5-4020-51140	LIFE INSURANCE	913.68	580.29	939.00	171.79	939.00	645.92	1,117.61
001-5-4020-51150	OMRF RETIREMENT	4,220.74	5,314.44	5,916.00	5,615.19	7,379.00	5,527.11	9,363.33
001-5-4020-51300	CLOTHING ALLOWANCE	2,092.06	2,092.06	3,240.00	2,123.45	3,240.00	2,649.71	3,207.60
001-5-4020-51450	UNEMPLOYMENT COMPENSAT...	0.00	141.38	1,555.22	1,555.22	0.00	0.00	
001-5-4020-51550	WORKER'S COMPENSATION	11,083.00	3,573.67	10,340.00	394.92	10,340.00	1,957.08	10,236.60
001-5-4020-52010	OFFICE & COMPUTER SUPPLIES	100.00	96.89	100.00	0.00	0.00	0.00	594.00
001-5-4020-52050	UNIFORMS AND CLOTHING	773.52	1,093.50	3,000.00	2,320.00	2,211.00	2,211.00	2,970.00
001-5-4020-52100	FUEL, OIL & LUBRICANTS	4,662.00	5,505.56	10,475.00	6,817.84	6,475.00	5,842.80	10,370.25
001-5-4020-52200	TOOLS & MINOR EQUIPMEN	5,981.84	5,921.84	10,000.00	9,841.65	11,896.72	10,374.40	20,000.00
001-5-4020-52500	OTHER MATERIALS & SUPPLIES	15,000.00	12,705.72	30,252.35	27,522.48	28,365.11	28,097.76	35,000.00
001-5-4020-53020	REPAIR & MAINT. - BLDGS.	67,825.18	64,935.27	50,000.00	44,496.82	124,104.37	121,601.12	99,000.00
001-5-4020-53030	REPAIR & MAINT. - EQUIP.	1,826.93	1,452.44	200.00	176.61	0.00	0.00	198.00
001-5-4020-53040	REPAIR & MAINT.-VEHICLES	2,820.25	3,108.82	5,347.65	5,034.52	7,200.00	7,112.07	10,000.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-4020-53170	MEDICAL SERVICES	200.00	0.00	200.00	0.00	200.00	0.00	198.00
001-5-4020-53200	NATURAL GAS	2,200.00	6,217.11	8,100.00	5,955.59	4,700.00	4,267.21	8,019.00
001-5-4020-53250	TELEPHONE	1,000.00	2,736.14	2,700.00	2,762.67	3,343.73	2,622.21	2,673.00
001-5-4020-53390	OTHER CONTRACTUAL SERVICES	1,560.00	1,725.00	11,680.00	8,354.40	2,580.00	2,580.00	11,563.20
001-5-4020-53470	MEMBERSHIPS & DUES	100.00	100.00	505.00	0.00	505.00	180.71	499.95
001-5-4020-53550	INSURANCE	450.00	431.29	450.00	376.83	450.00	378.72	3,746.74
001-5-4020-53570	EQUIPMENT RENTAL	300.00	0.00	300.00	0.00	0.00	0.00	297.00
001-5-4020-53780	MISC. OTHER SERV. & CHGS.	2,339.94	2,339.94	2,500.00	1,167.94	279.07	219.07	2,475.00
Department: 4020 - BUILDING MAINTENANCE Total:		**359,735.25**	**348,960.26**	**395,678.00**	**356,375.69**	**476,229.00**	**437,153.86**	**442,180.68**
Department: 5030 - TRANSFERS								
001-5-5030-56020	TRANSFER TO ST. & ALLEY	187,000.00	217,000.00	269,000.00	269,000.00	269,000.00	134,500.00	269,000.00
001-5-5030-56030	TRANSFER TO AQUATIC CENTER	199,948.00	199,948.00	274,948.00	274,948.00	283,448.00	141,724.00	312,077.00
001-5-5030-56060	TRANSFER TO STREET IMPRV FD	5,400,000.00	5,400,000.00	0.00	1,518,165.00	0.00	0.00	
001-5-5030-56160	TRANSFER TO CAPITAL IMPR F...	800,000.00	800,000.00	0.00	0.00	0.00	0.00	
001-5-5030-56250	TRANSFER TO SMA	0.00	0.00	0.00	953,897.00	0.00	0.00	
001-5-5030-56260	TRANSFER TO SAA	225,000.00	225,000.00	230,230.00	180,000.00	410,230.00	297,725.00	191,000.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
001-5-5030-56300	TRANSFER TO WORKERS COMP.	0.00	0.00	0.00	170,350.00	0.00	0.00	
001-5-5030-56350	TRANSFER TO LIBRARY FUND	85,000.00	85,000.00	93,376.00	93,376.00	93,376.00	46,688.00	90,000.00
Department: 5030 - TRANSFERS Total:		**6,896,948.00**	**6,926,948.00**	**867,554.00**	**3,459,736.00**	**1,056,054.00**	**620,637.00**	**862,077.00**
Department: 5040 - ALLOCATED COSTS								
001-5-5040-53570	EQUIPMENT RENTAL	0.00	0.00	0.00	-5,046.44	0.00	-3,684.96	
Department: 5040 - ALLOCATED COSTS Total:		**0.00**	**0.00**	**0.00**	**-5,046.44**	**0.00**	**-3,684.96**	**0.00**
Expense Total:		**36,985,646.19**	**32,560,423.88**	**31,147,952.94**	**28,472,187.61**	**34,735,687.90**	**28,070,551.65**	**32,682,099.23**
Fund: 001 - GENERAL FUND Surplus (Deficit):		**-8,764,360.03**	**-1,980,841.02**	**-804,859.09**	**5,527,365.50**	**-3,275,904.74**	**-1,622,925.38**	**0.00**
Report Surplus (Deficit):		**-8,764,360.03**	**-1,980,841.02**	**-804,859.09**	**5,527,365.50**	**-3,275,904.74**	**-1,622,925.38**	**0.00**

Group Summary

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2026-2027 PROPOSED
Fund: 001 - GENERAL FUND							
Revenue							
	28,221,286.16	30,579,582.86	30,343,093.85	33,999,553.11	31,459,783.16	26,447,626.27	32,682,099.23
Revenue Total:	**28,221,286.16**	**30,579,582.86**	**30,343,093.85**	**33,999,553.11**	**31,459,783.16**	**26,447,626.27**	**32,682,099.23**
Expense							
0110 - CITY MANAGER	1,700,721.22	1,035,097.45	2,163,435.62	985,916.49	4,088,110.02	3,210,945.43	3,883,191.57
0130 - CITY ATTORNEY	250,000.00	196,940.64	275,000.00	234,977.07	325,000.00	325,000.00	325,000.00
0210 - FINANCE	717,156.04	699,164.08	766,591.47	681,183.29	800,413.77	736,069.12	704,998.40
0230 - INFORMATION TECHNOLOGY	595,739.69	599,466.68	652,627.00	584,044.15	699,147.00	580,056.02	724,663.68
0320 - MUNICIPAL COURT	489,240.79	352,610.07	482,824.41	342,680.65	392,353.00	282,246.46	343,954.57
0330 - CITY CLERK	415,854.75	326,751.28	433,888.00	384,979.73	485,736.00	347,161.24	328,543.47
0410 - HUMAN RESOURCES	477,670.71	565,046.35	493,605.41	408,139.94	459,785.00	417,173.56	438,112.67
0510 - COMMUNITY DEVELOPMENT	668,341.95	482,171.17	702,382.52	387,807.23	725,122.37	279,277.03	461,436.07
0520 - CODE ENFORCEMENT, INSPECTIONS, & PERMITTING	1,298,219.93	1,220,782.46	1,034,115.69	886,654.90	1,104,455.00	997,370.12	943,924.16
0610 - POLICE ADMINISTRATION	670,966.81	612,290.16	674,389.00	619,100.02	744,493.00	647,289.17	716,537.35
0620 - POLICE PATROL	6,873,766.85	6,538,209.42	7,536,719.04	6,884,629.06	8,157,806.00	6,584,596.58	7,985,588.51
0630 - CRIMINAL INVESTIGATIONS DIVISION	1,113,749.18	769,722.44	784,529.95	766,154.70	933,921.00	802,014.95	908,064.34
0640 - ANIMAL WELFARE	303,589.17	283,288.38	345,139.00	283,226.86	334,916.00	257,147.65	356,982.01
0660 - DISPATCH	814,838.06	794,533.38	661,352.00	554,583.79	938,459.00	749,381.84	762,536.58
0710 - FIRE ADMINISTRATION	759,943.73	744,451.80	817,260.12	817,260.12	986,057.64	737,671.94	947,845.89
0720 - FIRE SUPPRESSION	5,644,474.93	5,362,256.55	5,974,473.88	5,271,920.55	5,704,401.36	5,301,904.65	5,662,288.18
0730 - FIRE TRAINING	390,543.49	218,517.26	252,533.00	193,687.01	216,064.00	195,383.76	217,542.21
0740 - EMERGENCY MANAGEMENT	1,835,194.37	322,647.92	1,014,023.85	386,015.34	805,757.00	635,421.95	454,453.31
0750 - LOCAL EMER PREPAREDNESS COMMITTEE	0.00	0.00	5,148.98	1,151.00	3,997.98	3,997.98	0.00
0810 - ENGINEERING	438,738.25	329,210.93	493,192.00	361,603.87	455,525.98	396,309.61	370,145.96
0920 - STREETS	1,223,745.99	1,110,476.50	1,192,147.00	1,062,964.01	1,263,144.42	834,840.70	1,245,336.66
0930 - TRAFFIC CONTROL	572,049.60	523,372.69	336,937.00	305,373.23	404,024.58	301,179.66	401,897.32
0940 - PARKS	1,050,270.42	905,551.43	1,293,103.00	942,314.63	1,645,663.27	1,119,409.74	1,653,678.59
0950 - CEMETERY	2,050.00	2,050.00	2,250.00	2,250.00	-3,421.66	3,421.66	0.00
1120 - RECREATION	493,149.01	363,869.97	532,991.00	380,292.33	583,223.17	431,674.52	588,735.72
1210 - EXPO CENTER	928,948.00	926,036.61	964,062.00	932,212.39	949,250.00	839,500.41	952,384.33
4020 - BUILDING MAINTENANCE	359,735.25	348,960.26	395,678.00	356,375.69	476,229.00	437,153.86	442,180.68
5030 - TRANSFERS	6,896,948.00	6,926,948.00	867,554.00	3,459,736.00	1,056,054.00	620,637.00	862,077.00
5040 - ALLOCATED COSTS	0.00	0.00	0.00	-5,046.44	0.00	-3,684.96	0.00
Expense Total:	**36,985,646.19**	**32,560,423.88**	**31,147,952.94**	**28,472,187.61**	**34,735,687.90**	**28,070,551.65**	**32,682,099.23**
Fund: 001 - GENERAL FUND Surplus (Deficit):	**-8,764,360.03**	**-1,980,841.02**	**-804,859.09**	**5,527,365.50**	**-3,275,904.74**	**-1,622,925.38**	**0.00**
Report Surplus (Deficit):	**-8,764,360.03**	**-1,980,841.02**	**-804,859.09**	**5,527,365.50**	**-3,275,904.74**	**-1,622,925.38**	**0.00**

Fund Summary

Fund		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
001 - GENERAL FUND		-8,764,360.03	-1,980,841.02	-804,859.09	5,527,365.50	-3,275,904.74	-1,622,925.38	0.00
	Report Surplus (Deficit):	**-8,764,360.03**	**-1,980,841.02**	**-804,859.09**	**5,527,365.50**	**-3,275,904.74**	**-1,622,925.38**	**0.00**

GRANT FUND

The Grant Fund is responsible for recording and expending certain grants received by the city across various departments.

GRANT FUND BUDGETS

- Police Department
  - OK Highway Safety
  - Edward Byrne Memorial Grant
  - SAFE Grant

- Recreation
  - Central OK Economic Development District (COEDD)
  - National Recreation and Park Association (NRPA

- Emergency Management
  - Federal Emergency Management Agency (FEMA)



Shawnee,OK

Budget Worksheet

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 010 - GRANT FUND								
Revenue								
010-41010	FEDERAL GRANT REVENUE	344,947.27	3,485,225.14	189,344.00	1,170,429.40	718,869.02	1,002,139.30	
010-41020	STATE GRANT REVENUE	63,943.48	29,995.00	57,500.00	28,496.00	57,500.00	35,013.00	17,311.00
010-41440	OTHER GRANT REVENUE	0.00	0.00	4,000.00	4,000.00	4,000.00	0.00	
010-48220	OTHER MISC. REVENUE	0.00	0.00	0.00	125.58	0.00	53.46	
	Revenue Total:	**408,890.75**	**3,515,220.14**	**250,844.00**	**1,203,050.98**	**780,369.02**	**1,037,205.76**	**17,311.00**
Expense								
Department: 0120 - AIRPORT								
010-5-0120-54200	CAPITAL OUTLAY-BLDGS & IMP...	131,865.94	123,253.44	0.00	0.00	0.00	0.00	
	Department: 0120 - AIRPORT Total:	**131,865.94**	**123,253.44**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 0510 - COMMUNITY DEVELOPMENT								
010-5-0510-51070	CONTRACTED SALARIES	13,000.00	10,959.20	0.00	0.00	0.00	0.00	
010-5-0510-52500	SAFE COMMUNITIES - EXPENDI...	11,000.00	3,970.26	0.00	0.00	10,000.00	0.00	
010-5-0510-53780	MISC. OTHER SERV. & CHGS.	5,000.00	422.00	0.00	0.00	0.00	0.00	
	Department: 0510 - COMMUNITY DEVELOPMENT Total:	**29,000.00**	**15,351.46**	**0.00**	**0.00**	**10,000.00**	**0.00**	**0.00**
Department: 0620 - POLICE PATROL								
010-5-0620-51020	OVERTIME	115,087.00	110,794.00	100,000.00	46,368.96	100,000.00	54,388.83	

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
010-5-0620-52320	AMMO/SPECIAL TRAINING	15,314.00	15,313.80	0.00	0.00	0.00	0.00	
010-5-0620-52500	OTHER MATERIALS & SUPPLIES	20,000.00	17,400.00	42,721.36	8,377.09	34,347.00	0.00	
010-5-0620-53390	OTHER CONTRACTUAL SERVICES	166,913.00	166,792.78	95,000.00	34,016.79	95,000.00	0.00	
010-5-0620-54200	CAPITAL OUTLAY-BLDGS & IMP...	21,560.00	21,560.00	138,507.00	65,484.93	73,022.07	68,317.71	
Department: 0620 - POLICE PATROL Total:		**338,874.00**	**331,860.58**	**376,228.36**	**154,247.77**	**302,369.07**	**122,706.54**	**0.00**
Department: 0720 - FIRE SUPPRESSION								
010-5-0720-54500	FIRE DEPT - CAPITAL OUTLAY	111,447.27	111,447.27	0.00	0.00	0.00	0.00	
Department: 0720 - FIRE SUPPRESSION Total:		**111,447.27**	**111,447.27**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 0740 - EMERGENCY MANAGEMENT								
010-5-0740-53390	OTHER CONTRACTUAL SERVICES	2,975,584.96	2,399,925.11	4,126,915.47	1,136,053.27	113,690.65	975,037.97	
Department: 0740 - EMERGENCY MANAGEMENT Total:		**2,975,584.96**	**2,399,925.11**	**4,126,915.47**	**1,136,053.27**	**113,690.65**	**975,037.97**	**0.00**
Department: 0920 - STREETS								
010-5-0920-54200	CAPITAL OUTLAY-BLDGS & IMP...	34,625.00	38,525.60	0.00	0.00	0.00	0.00	
Department: 0920 - STREETS Total:		**34,625.00**	**38,525.60**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 0940 - PARKS								
010-5-0940-54200	CAPITAL OUTLAY-BLDGS & IMP...	171,115.00	0.00	171,115.00	171,115.00	0.00	0.00	
Department: 0940 - PARKS Total:		**171,115.00**	**0.00**	**171,115.00**	**171,115.00**	**0.00**	**0.00**	**0.00**
Department: 1010 - UTILITY ADMINISTRATION								
010-5-1010-54200	CAPITAL OUTLAY-BLDGS & IMP...	1,947.04	1,947.04	0.00	0.00	0.00	0.00	
Department: 1010 - UTILITY ADMINISTRATION Total:		**1,947.04**	**1,947.04**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 1120 - RECREATION								
010-5-1120-51070	CONTRACTED SALARIES	15,350.00	14,671.34	16,850.00	16,802.92	32,960.00	12,856.63	15,460.00

				Defined Budgets				
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
010-5-1120-52500	OTHER MATERIALS & SUPPLIES	7,943.48	7,902.37	4,000.00	3,954.95	5,245.05	1,100.00	1,851.00
010-5-1120-53500	SOFTWARE PURCHASES	650.00	650.00	650.00	650.00	650.00	650.00	
	Department: 1120 - RECREATION Total:	**23,943.48**	**23,223.71**	**21,500.00**	**21,407.87**	**38,855.05**	**14,606.63**	**17,311.00**
Department: 1210 - EXPO CENTER								
010-5-1210-54200	CAPITAL OUTLAY-BLDGS & IMP...	119,488.06	94,345.00	25,144.66	25,144.66	0.00	0.00	
	Department: 1210 - EXPO CENTER Total:	**119,488.06**	**94,345.00**	**25,144.66**	**25,144.66**	**0.00**	**0.00**	**0.00**
	Expense Total:	**3,937,890.75**	**3,139,879.21**	**4,720,903.49**	**1,507,968.57**	**464,914.77**	**1,112,351.14**	**17,311.00**
	Fund: 010 - GRANT FUND Surplus (Deficit):	**-3,529,000.00**	**375,340.93**	**-4,470,059.49**	**-304,917.59**	**315,454.25**	**-75,145.38**	**0.00**
	Report Surplus (Deficit):	**-3,529,000.00**	**375,340.93**	**-4,470,059.49**	**-304,917.59**	**315,454.25**	**-75,145.38**	**0.00**

Group Summary

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets		
Fund: 010 - GRANT FUND							
Revenue							
	408,890.75	3,515,220.14	250,844.00	1,203,050.98	780,369.02	1,037,205.76	17,311.00
Revenue Total:	**408,890.75**	**3,515,220.14**	**250,844.00**	**1,203,050.98**	**780,369.02**	**1,037,205.76**	**17,311.00**
Expense							
0120 - AIRPORT	131,865.94	123,253.44	0.00	0.00	0.00	0.00	0.00
0510 - COMMUNITY DEVELOPMENT	29,000.00	15,351.46	0.00	0.00	10,000.00	0.00	0.00
0620 - POLICE PATROL	338,874.00	331,860.58	376,228.36	154,247.77	302,369.07	122,706.54	0.00
0720 - FIRE SUPPRESSION	111,447.27	111,447.27	0.00	0.00	0.00	0.00	0.00
0740 - EMERGENCY MANAGEMENT	2,975,584.96	2,399,925.11	4,126,915.47	1,136,053.27	113,690.65	975,037.97	0.00
0920 - STREETS	34,625.00	38,525.60	0.00	0.00	0.00	0.00	0.00
0940 - PARKS	171,115.00	0.00	171,115.00	171,115.00	0.00	0.00	0.00
1010 - UTILITY ADMINISTRATION	1,947.04	1,947.04	0.00	0.00	0.00	0.00	0.00
1120 - RECREATION	23,943.48	23,223.71	21,500.00	21,407.87	38,855.05	14,606.63	17,311.00
1210 - EXPO CENTER	119,488.06	94,345.00	25,144.66	25,144.66	0.00	0.00	0.00
Expense Total:	**3,937,890.75**	**3,139,879.21**	**4,720,903.49**	**1,507,968.57**	**464,914.77**	**1,112,351.14**	**17,311.00**
Fund: 010 - GRANT FUND Surplus (Deficit):	**-3,529,000.00**	**375,340.93**	**-4,470,059.49**	**-304,917.59**	**315,454.25**	**-75,145.38**	**0.00**
Report Surplus (Deficit):	**-3,529,000.00**	**375,340.93**	**-4,470,059.49**	**-304,917.59**	**315,454.25**	**-75,145.38**	**0.00**

Fund Summary

Fund		2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
010 - GRANT FUND		-3,529,000.00	375,340.93	-4,470,059.49	-304,917.59	315,454.25	-75,145.38	0.00
	Report Surplus (Deficit):	**-3,529,000.00**	**375,340.93**	**-4,470,059.49**	**-304,917.59**	**315,454.25**	**-75,145.38**	**0.00**

STREET AND ALLEY FUND

The Street and Alley Fund covers the operation of streetlights for the City of Shawnee streets and thoroughfares.

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 101 - STREET & ALLEY FUND								
Revenue								
Type: 40 - Taxes								
101-40070	EXCISE TAX	55,000.00	33,377.05	55,000.00	56,137.80	55,000.00	55,999.51	55,000.00
101-40110	MOTOR VEHICLE TAX	228,900.00	233,173.25	228,900.00	225,222.80	228,900.00	204,648.90	228,900.00
	Type: 40 - Taxes Total:	**283,900.00**	**266,550.30**	**283,900.00**	**281,360.60**	**283,900.00**	**260,648.41**	**283,900.00**
Type: 42 - Licenses & Permits								
101-42490	OTHER PERMITS	2,000.00	0.00	0.00	0.00	0.00	0.00	
	Type: 42 - Licenses & Permits Total:	**2,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Type: 48 - Other Revenue								
101-48220	OTHER MISC. REVENUE	6,360.00	6,360.00	6,360.00	6,360.00	6,360.00	6,360.00	6,360.00
	Type: 48 - Other Revenue Total:	**6,360.00**	**6,360.00**	**6,360.00**	**6,360.00**	**6,360.00**	**6,360.00**	**6,360.00**
Type: 49 - Transfers In								
101-49010	TRANSFER FROM GENERAL FU...	217,000.00	217,000.00	269,000.00	269,000.00	269,000.00	134,500.00	269,000.00
	Type: 49 - Transfers In Total:	**217,000.00**	**217,000.00**	**269,000.00**	**269,000.00**	**269,000.00**	**134,500.00**	**269,000.00**
	Revenue Total:	**509,260.00**	**489,910.30**	**559,260.00**	**556,720.60**	**559,260.00**	**401,508.41**	**559,260.00**
Expense								
Type: 53 - Other Services & Charges								
101-5-0920-53210	ELECTRICITY	500,000.00	548,684.77	550,000.00	623,822.82	550,000.00	511,728.29	548,082.00
101-5-0920-53990	CONTINGENCY	8,900.00	0.00	8,900.00	0.00	8,900.00	0.00	11,178.00
	Type: 53 - Other Services & Charges Total:	**508,900.00**	**548,684.77**	**558,900.00**	**623,822.82**	**558,900.00**	**511,728.29**	**559,260.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
Type: 56 - Transfers Out								
101-5-5030-56020	TRANSFER TO CAPITAL FUND	0.00	0.00	0.00	118,512.00	0.00	0.00	
Type: 56 - Transfers Out Total:		**0.00**	**0.00**	**0.00**	**118,512.00**	**0.00**	**0.00**	**0.00**
Expense Total:		**508,900.00**	**548,684.77**	**558,900.00**	**742,334.82**	**558,900.00**	**511,728.29**	**559,260.00**
Fund: 101 - STREET & ALLEY FUND Surplus (Deficit):		**360.00**	**-58,774.47**	**360.00**	**-185,614.22**	**360.00**	**-110,219.88**	**0.00**
Report Surplus (Deficit):		**360.00**	**-58,774.47**	**360.00**	**-185,614.22**	**360.00**	**-110,219.88**	**0.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2026-2027 PROPOSED
Fund: 101 - STREET & ALLEY FUND							
Revenue							
40 - Taxes	283,900.00	266,550.30	283,900.00	281,360.60	283,900.00	260,648.41	283,900.00
42 - Licenses & Permits	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
48 - Other Revenue	6,360.00	6,360.00	6,360.00	6,360.00	6,360.00	6,360.00	6,360.00
49 - Transfers In	217,000.00	217,000.00	269,000.00	269,000.00	269,000.00	134,500.00	269,000.00
Revenue Total:	**509,260.00**	**489,910.30**	**559,260.00**	**556,720.60**	**559,260.00**	**401,508.41**	**559,260.00**
Expense							
53 - Other Services & Charges	508,900.00	548,684.77	558,900.00	623,822.82	558,900.00	511,728.29	559,260.00
56 - Transfers Out	0.00	0.00	0.00	118,512.00	0.00	0.00	0.00
Expense Total:	**508,900.00**	**548,684.77**	**558,900.00**	**742,334.82**	**558,900.00**	**511,728.29**	**559,260.00**
Fund: 101 - STREET & ALLEY FUND Surplus (Deficit):	**360.00**	**-58,774.47**	**360.00**	**-185,614.22**	**360.00**	**-110,219.88**	**0.00**
Report Surplus (Deficit):	**360.00**	**-58,774.47**	**360.00**	**-185,614.22**	**360.00**	**-110,219.88**	**0.00**

Fund Summary

Fund		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
101 - STREET & ALLEY FUND		360.00	-58,774.47	360.00	-185,614.22	360.00	-110,219.88	0.00
	Report Surplus (Deficit):	**360.00**	**-58,774.47**	**360.00**	**-185,614.22**	**360.00**	**-110,219.88**	**0.00**

E-911 FUND

The E-911 Fund assists in maintaining the operations of the City's 911 emergency services through dedicated taxes. These are the following departments included in this fund:

- Dispatch

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 102 - E-911 FUND								
Revenue								
102-40120	E-911 TAX	280,000.00	353,443.94	414,000.00	407,110.79	525,227.71	380,071.51	525,227.71
102-48220	OTHER MISC. REVENUE	0.00	0.00	0.00	64.96	183,360.81	183,414.84	
	Revenue Total:	**280,000.00**	**353,443.94**	**414,000.00**	**407,175.75**	**708,588.52**	**563,486.35**	**525,227.71**
Expense								
Department: 0660 - DISPATCH								
102-5-0660-51010	REGULAR SALARIES	0.00	0.00	100,581.00	114,622.46	0.00	0.00	72,652.82
102-5-0660-51020	OVERTIME	0.00	0.00	17,300.00	41,315.06	0.00	0.00	
102-5-0660-51040	LONGEVITY	0.00	0.00	1,373.00	1,153.60	0.00	0.00	
102-5-0660-51050	SKILLS INCENTIVES	0.00	0.00	583.00	1,865.60	0.00	0.00	
102-5-0660-51060	EDUCATIONAL INCENTIVES	0.00	0.00	1,997.00	1,920.00	0.00	0.00	
102-5-0660-51070	CONTRACTED SALARIES	61,448.00	11,130.01	10,000.00	0.00	0.00	0.00	
102-5-0660-51110	SOCIAL SECURITY	0.00	0.00	7,554.00	9,532.00	0.00	4.26	3,840.91
102-5-0660-51120	MEDICARE	0.00	0.00	1,767.00	2,229.27	0.00	1.00	898.28
102-5-0660-51130	HEALTH INSURANCE	0.00	0.00	14,541.00	15,306.17	0.00	5.24	9,854.88

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
102-5-0660-51140	LIFE INSURANCE	0.00	0.00	321.00	377.72	0.00	0.15	188.40
102-5-0660-51150	OMRF RETIREMENT	0.00	0.00	20,493.00	12,372.01	0.00	2.10	14,196.36
102-5-0660-51500	OTHER BENEFITS	0.00	0.00	720.00	720.00	0.00	0.00	
102-5-0660-52500	OTHER MATERIALS & SUPPLIES	0.00	0.00	855.00	770.29	855.00	576.63	855.00
102-5-0660-53030	REPAIR & MAINT. - EQUIP.	10,769.00	10,768.80	12,000.00	11,357.66	0.00	0.00	
102-5-0660-53250	TELEPHONE	140,000.00	172,044.71	148,500.00	255,643.06	331,860.81	133,630.19	148,500.00
102-5-0660-53400	TRAINING CONFERENCES	12,866.00	5,977.62	25,000.00	19,491.63	15,000.00	13,690.47	15,000.00
102-5-0660-53500	SOFTWARE PURCHASES	35,862.10	35,861.90	35,862.00	35,862.00	44,000.00	37,094.11	44,700.00
102-5-0660-53601	MASS NOTIFICATION SYSTEM	15,055.34	15,054.87	13,601.00	12,921.34	13,601.00	12,921.34	13,601.00
	Department: 0660 - DISPATCH Total:	**276,000.44**	**250,837.91**	**413,048.00**	**537,459.87**	**405,316.81**	**197,925.49**	**324,287.65**
	Expense Total:	**276,000.44**	**250,837.91**	**413,048.00**	**537,459.87**	**405,316.81**	**197,925.49**	**324,287.65**
	Fund: 102 - E-911 FUND Surplus (Deficit):	**3,999.56**	**102,606.03**	**952.00**	**-130,284.12**	**303,271.71**	**365,560.86**	**200,940.06**
	Report Surplus (Deficit):	**3,999.56**	**102,606.03**	**952.00**	**-130,284.12**	**303,271.71**	**365,560.86**	**200,940.06**

Group Summary

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
Fund: 102 - E-911 FUND								
Revenue								
		280,000.00	353,443.94	414,000.00	407,175.75	708,588.52	563,486.35	525,227.71
	Revenue Total:	**280,000.00**	**353,443.94**	**414,000.00**	**407,175.75**	**708,588.52**	**563,486.35**	**525,227.71**
Expense								
0660 - DISPATCH		276,000.44	250,837.91	413,048.00	537,459.87	405,316.81	197,925.49	324,287.65
	Expense Total:	**276,000.44**	**250,837.91**	**413,048.00**	**537,459.87**	**405,316.81**	**197,925.49**	**324,287.65**
	Fund: 102 - E-911 FUND Surplus (Deficit):	**3,999.56**	**102,606.03**	**952.00**	**-130,284.12**	**303,271.71**	**365,560.86**	**200,940.06**
	Report Surplus (Deficit):	**3,999.56**	**102,606.03**	**952.00**	**-130,284.12**	**303,271.71**	**365,560.86**	**200,940.06**

Fund Summary

Fund		2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
102 - E-911 FUND		3,999.56	102,606.03	952.00	-130,284.12	303,271.71	365,560.86	200,940.06
	Report Surplus (Deficit):	**3,999.56**	**102,606.03**	**952.00**	**-130,284.12**	**303,271.71**	**365,560.86**	**200,940.06**

ECONOMIC DEVELOPMENT FUND

The Economic Development Fund provides for the City of Shawnee's Economic Development activities through a dedicated sales tax. This includes contracts for Economic Development and providing funding for Shawnee's Sister Cities Program. These are the following departments included in this fund:

- Economic Development
- Transfers Out

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 104 - ECONOMIC DEVELOPMENT FUND								
Revenue								
Type: 40 - Taxes								
104-40010	SALES TAX	383,211.75	388,286.25	388,945.00	388,692.19	406,798.00	359,959.73	408,118.00
	Type: 40 - Taxes Total:	**383,211.75**	**388,286.25**	**388,945.00**	**388,692.19**	**406,798.00**	**359,959.73**	**408,118.00**
Type: 47 - Interest Income								
104-47020	INTEREST INC. - SALES TAX	0.00	489.29	0.00	584.11	0.00	534.96	
	Type: 47 - Interest Income Total:	**0.00**	**489.29**	**0.00**	**584.11**	**0.00**	**534.96**	**0.00**
	Revenue Total:	**383,211.75**	**388,775.54**	**388,945.00**	**389,276.30**	**406,798.00**	**360,494.69**	**408,118.00**
Expense								
Type: 53 - Other Services & Charges								
104-5-1310-53190	OTHER PROFESSIONAL SERVICES	295,000.00	294,996.99	300,000.00	275,417.00	300,000.00	300,000.00	300,000.00
104-5-1310-53390	OTHER CONTRACTUAL SERVICES	88,000.00	83,906.71	216,000.00	205,362.45	360,000.00	285,754.15	360,000.00
	Type: 53 - Other Services & Charges Total:	**383,000.00**	**378,903.70**	**516,000.00**	**480,779.45**	**660,000.00**	**585,754.15**	**660,000.00**
	Expense Total:	**383,000.00**	**378,903.70**	**516,000.00**	**480,779.45**	**660,000.00**	**585,754.15**	**660,000.00**
Fund: 104 - ECONOMIC DEVELOPMENT FUND Surplus (Deficit):		**211.75**	**9,871.84**	**-127,055.00**	**-91,503.15**	**-253,202.00**	**-225,259.46**	**-251,882.00**
Report Surplus (Deficit):		**211.75**	**9,871.84**	**-127,055.00**	**-91,503.15**	**-253,202.00**	**-225,259.46**	**-251,882.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets		
Fund: 104 - ECONOMIC DEVELOPMENT FUND							
Revenue							
40 - Taxes	383,211.75	388,286.25	388,945.00	388,692.19	406,798.00	359,959.73	408,118.00
47 - Interest Income	0.00	489.29	0.00	584.11	0.00	534.96	0.00
Revenue Total:	**383,211.75**	**388,775.54**	**388,945.00**	**389,276.30**	**406,798.00**	**360,494.69**	**408,118.00**
Expense							
53 - Other Services & Charges	383,000.00	378,903.70	516,000.00	480,779.45	660,000.00	585,754.15	660,000.00
Expense Total:	**383,000.00**	**378,903.70**	**516,000.00**	**480,779.45**	**660,000.00**	**585,754.15**	**660,000.00**
Fund: 104 - ECONOMIC DEVELOPMENT FUND Surplus (Deficit):	**211.75**	**9,871.84**	**-127,055.00**	**-91,503.15**	**-253,202.00**	**-225,259.46**	**-251,882.00**
Report Surplus (Deficit):	**211.75**	**9,871.84**	**-127,055.00**	**-91,503.15**	**-253,202.00**	**-225,259.46**	**-251,882.00**

Fund Summary

Fund	2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
104 - ECONOMIC DEVELOPMENT FUND	211.75	9,871.84	-127,055.00	-91,503.15	-253,202.00	-225,259.46	-251,882.00
Report Surplus (Deficit):	**211.75**	**9,871.84**	**-127,055.00**	**-91,503.15**	**-253,202.00**	**-225,259.46**	**-251,882.00**

SPAY AND NEUTER FUND

The Spay and Neuter Fund provides for the spaying and neutering of animals in the care of Animal Welfare. These are the following departments included in this fund:

- Animal Welfare



Shawnee,OK

Budget Worksheet

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

								Defined Budgets
			2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 105 - SPAY/NEUTER FUND									
Revenue									
Type: 48 - Other Revenue									
105-48140	SPAY/NEUTER REVENUE		2,200.00	125.00	2,200.00	150.00	2,200.00	450.00	2,200.00
105-48180	SPAY/NEUTER DONATIONS		0.00	0.00	0.00	10.00	0.00	150.00	
	Type: 48 - Other Revenue Total:		**2,200.00**	**125.00**	**2,200.00**	**160.00**	**2,200.00**	**600.00**	**2,200.00**
	Revenue Total:		**2,200.00**	**125.00**	**2,200.00**	**160.00**	**2,200.00**	**600.00**	**2,200.00**
Expense									
Type: 53 - Other Services & Charges									
105-5-0640-53900	SPAY/NEUTER EXP/REFUNDS		2,200.00	0.00	2,200.00	2,185.00	2,200.00	175.00	2,200.00
	Type: 53 - Other Services & Charges Total:		**2,200.00**	**0.00**	**2,200.00**	**2,185.00**	**2,200.00**	**175.00**	**2,200.00**
	Expense Total:		**2,200.00**	**0.00**	**2,200.00**	**2,185.00**	**2,200.00**	**175.00**	**2,200.00**
	Fund: 105 - SPAY/NEUTER FUND Surplus (Deficit):		**0.00**	**125.00**	**0.00**	**-2,025.00**	**0.00**	**425.00**	**0.00**
	Report Surplus (Deficit):		**0.00**	**125.00**	**0.00**	**-2,025.00**	**0.00**	**425.00**	**0.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets		
Fund: 105 - SPAY/NEUTER FUND							
Revenue							
48 - Other Revenue	2,200.00	125.00	2,200.00	160.00	2,200.00	600.00	2,200.00
Revenue Total:	**2,200.00**	**125.00**	**2,200.00**	**160.00**	**2,200.00**	**600.00**	**2,200.00**
Expense							
53 - Other Services & Charges	2,200.00	0.00	2,200.00	2,185.00	2,200.00	175.00	2,200.00
Expense Total:	**2,200.00**	**0.00**	**2,200.00**	**2,185.00**	**2,200.00**	**175.00**	**2,200.00**
Fund: 105 - SPAY/NEUTER FUND Surplus (Deficit):	**0.00**	**125.00**	**0.00**	**-2,025.00**	**0.00**	**425.00**	**0.00**
Report Surplus (Deficit):	**0.00**	**125.00**	**0.00**	**-2,025.00**	**0.00**	**425.00**	**0.00**

Fund Summary

Fund		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
		Defined Budgets						
105 - SPAY/NEUTER FUND		0.00	125.00	0.00	-2,025.00	0.00	425.00	0.00
	Report Surplus (Deficit):	**0.00**	**125.00**	**0.00**	**-2,025.00**	**0.00**	**425.00**	**0.00**

HOTEL/MOTEL SURCHARGE FUND

The Hotel/Motel Fund accounts for the collection of the City's Hotel/Motel surcharge, used to encourage, promote and foster tourism. These are the following departments included in this fund:

- Tourism



Shawnee,OK

Budget Worksheet
Account Summary
For Fiscal: 2025-2026 Period Ending: 06/30/2026

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 106 - HOTEL/MOTEL SURCHARGE FD								
Revenue								
Type: 40 - Taxes								
106-40040	HOTEL/MOTEL SURCHARGE	519,407.00	564,602.87	574,000.00	534,965.59	583,580.00	568,231.32	599,000.00
	Type: 40 - Taxes Total:	**519,407.00**	**564,602.87**	**574,000.00**	**534,965.59**	**583,580.00**	**568,231.32**	**599,000.00**
Type: 41 - Intergovernmental Rev								
106-41020	STATE GRANT REVENUE	5,100.00	5,100.00	0.00	0.00	0.00	0.00	
	Type: 41 - Intergovernmental Rev Total:	**5,100.00**	**5,100.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Type: 47 - Interest Income								
106-47100	INTEREST INC.-HOTEL/MOTEL	0.00	713.04	0.00	804.34	0.00	845.21	
	Type: 47 - Interest Income Total:	**0.00**	**713.04**	**0.00**	**804.34**	**0.00**	**845.21**	**0.00**
Type: 48 - Other Revenue								
106-48220	OTHER MISC. REVENUE	19,127.00	19,430.89	12,000.00	774.94	12,000.00	4,544.31	12,100.00
	Type: 48 - Other Revenue Total:	**19,127.00**	**19,430.89**	**12,000.00**	**774.94**	**12,000.00**	**4,544.31**	**12,100.00**
	Revenue Total:	**543,634.00**	**589,846.80**	**586,000.00**	**536,544.87**	**595,580.00**	**573,620.84**	**611,100.00**
Expense								
Type: 51 - Personnel Services								
106-5-0140-51010	REGULAR SALARIES	154,724.52	152,042.79	153,039.21	129,012.98	151,242.42	130,621.62	242,822.50
106-5-0140-51040	LONGEVITY	458.07	387.20	742.00	528.00	1,388.00	1,232.00	1,248.00
106-5-0140-51060	EDUCATIONAL INCENTIVES	1,996.80	1,228.80	999.00	998.40	1,036.80	921.60	921.60

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
106-5-0140-51110	SOCIAL SECURITY	9,451.64	9,569.68	9,793.00	8,076.12	9,608.61	8,291.61	11,193.41
106-5-0140-51120	MEDICARE	2,210.46	2,238.00	2,291.00	1,888.78	2,249.16	1,939.16	3,800.70
106-5-0140-51130	HEALTH INSURANCE	2,462.16	1,302.62	3,098.64	3,098.64	0.00	0.00	2,320.00
106-5-0140-51140	LIFE INSURANCE	345.36	345.58	414.15	414.15	313.99	266.89	565.20
106-5-0140-51150	OMRF RETIREMENT	4,573.37	4,559.73	7,704.00	6,553.59	8,041.00	7,050.55	9,489.08
106-5-0140-51500	OTHER BENEFITS	1,440.00	1,440.00	1,440.00	720.00	1,320.00	960.00	1,080.00
106-5-0140-51550	WORKER'S COMPENSATION	1,200.00	1,431.44	1,159.00	130.09	499.33	460.66	600.00
	Type: 51 - Personnel Services Total:	**178,862.38**	**174,545.84**	**180,680.00**	**151,420.75**	**175,699.31**	**151,744.09**	**274,040.49**
Type: 52 - Materials & Supplies								
106-5-0140-52010	OFFICE & COMPUTER SUPPLIES	1,500.00	1,535.75	1,539.85	1,539.85	1,500.00	1,497.77	1,000.00
106-5-0140-52030	FOOD & KITCHEN SUPPLIES	1,000.00	847.98	1,002.12	1,002.12	1,000.00	962.67	500.00
106-5-0140-52050	UNIFORMS & CLOTHING	360.00	361.31	360.00	332.25	540.00	540.00	600.00
106-5-0140-52500	OTHER MATERIALS & SUPPLIES	3,500.00	3,480.04	0.00	0.00	0.00	0.00	
	Type: 52 - Materials & Supplies Total:	**6,360.00**	**6,225.08**	**2,901.97**	**2,874.22**	**3,040.00**	**3,000.44**	**2,100.00**
Type: 53 - Other Services & Charges								
106-5-0140-53200	NATURAL GAS	842.00	927.82	1,600.00	1,049.28	928.00	903.09	873.00
106-5-0140-53210	ELECTRICITY	2,225.00	1,897.89	2,500.00	1,724.76	1,898.00	1,597.37	1,898.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
106-5-0140-53250	TELEPHONE	1,650.00	1,928.12	2,380.39	2,380.39	1,928.00	1,397.38	1,000.00
106-5-0140-53290	POSTAGE & SHIPPING	1,000.00	1,020.16	1,500.00	1,427.85	1,500.00	970.70	1,000.00
106-5-0140-53390	OTHER CONTRACTUAL SERVICES	101,376.00	100,887.00	17,000.00	8,200.00	69,890.00	67,840.00	25,000.00
106-5-0140-53400	TRAINING CONFERENCES	7,564.00	7,034.63	9,600.00	6,396.26	8,618.14	8,318.14	15,010.00
106-5-0140-53470	MEMBERSHIPS & DUES	2,600.00	2,599.88	3,687.50	3,687.50	4,895.00	3,895.00	3,989.00
106-5-0140-53510	SOFTWARE SUPPORT CONTRA...	16,000.00	14,943.54	67,760.14	46,163.79	43,304.87	42,304.87	42,530.15
106-5-0140-53540	PRINTING	28,600.00	27,865.59	29,376.00	28,781.91	23,531.84	6,903.17	13,350.00
106-5-0140-53550	INSURANCE	240.00	195.98	240.00	173.49	240.00	92.57	2,514.45
106-5-0140-53560	LAND & BUILDING RENTAL	24,500.00	21,674.52	24,500.00	21,674.52	24,500.00	23,674.52	23,500.00
106-5-0140-53630	GRANTS	18,500.00	18,050.00	28,500.00	17,000.00	13,000.00	12,000.00	20,000.00
106-5-0140-53780	MISC. OTHER SERV. & CHGS.	17,500.00	16,420.64	25,600.00	24,790.07	46,837.14	23,855.52	22,211.17
106-5-0140-53930	ADVERTISING & PROMOTIONS	174,317.61	171,003.54	180,543.00	177,805.35	163,359.00	147,330.70	150,066.74
106-5-0140-53990	CONTINGENCY	11,670.79	0.00	11,554.00	0.00	12,000.00	0.00	12,017.00
Type: 53 - Other Services & Charges Total:		**408,585.40**	**386,449.31**	**406,341.03**	**341,255.17**	**416,429.99**	**341,083.03**	**334,959.51**
Expense Total:		**593,807.78**	**567,220.23**	**589,923.00**	**495,550.14**	**595,169.30**	**495,827.56**	**611,100.00**
Fund: 106 - HOTEL/MOTEL SURCHARGE FD Surplus (Deficit):		**-50,173.78**	**22,626.57**	**-3,923.00**	**40,994.73**	**410.70**	**77,793.28**	**0.00**
Report Surplus (Deficit):		**-50,173.78**	**22,626.57**	**-3,923.00**	**40,994.73**	**410.70**	**77,793.28**	**0.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2026-2027 PROPOSED
Fund: 106 - HOTEL/MOTEL SURCHARGE FD							
Revenue							
40 - Taxes	519,407.00	564,602.87	574,000.00	534,965.59	583,580.00	568,231.32	599,000.00
41 - Intergovernmental Rev	5,100.00	5,100.00	0.00	0.00	0.00	0.00	0.00
47 - Interest Income	0.00	713.04	0.00	804.34	0.00	845.21	0.00
48 - Other Revenue	19,127.00	19,430.89	12,000.00	774.94	12,000.00	4,544.31	12,100.00
Revenue Total:	**543,634.00**	**589,846.80**	**586,000.00**	**536,544.87**	**595,580.00**	**573,620.84**	**611,100.00**
Expense							
51 - Personnel Services	178,862.38	174,545.84	180,680.00	151,420.75	175,699.31	151,744.09	274,040.49
52 - Materials & Supplies	6,360.00	6,225.08	2,901.97	2,874.22	3,040.00	3,000.44	2,100.00
53 - Other Services & Charges	408,585.40	386,449.31	406,341.03	341,255.17	416,429.99	341,083.03	334,959.51
Expense Total:	**593,807.78**	**567,220.23**	**589,923.00**	**495,550.14**	**595,169.30**	**495,827.56**	**611,100.00**
Fund: 106 - HOTEL/MOTEL SURCHARGE FD Surplus (Deficit):	**-50,173.78**	**22,626.57**	**-3,923.00**	**40,994.73**	**410.70**	**77,793.28**	**0.00**
Report Surplus (Deficit):	**-50,173.78**	**22,626.57**	**-3,923.00**	**40,994.73**	**410.70**	**77,793.28**	**0.00**

Fund Summary

Fund	2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
106 - HOTEL/MOTEL SURCHARGE FD	-50,173.78	22,626.57	-3,923.00	40,994.73	410.70	77,793.28	0.00
Report Surplus (Deficit):	**-50,173.78**	**22,626.57**	**-3,923.00**	**40,994.73**	**410.70**	**77,793.28**	**0.00**

POLICE SALES TAX FUND

The Police Sales Tax Fund accounts for the 1/16 cent of a one-cent dedicated sales tax revenue for police officers. These are the following departments included in this fund:

- Transfers Out



Shawnee,OK

Budget Worksheet

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 107 - POLICE SALES TAX FUND								
Revenue								
Type: 40 - Taxes								
107-40010	SALES TAX	485,969.40	485,357.79	486,182.00	485,865.26	508,497.00	449,949.65	510,148.00
	Type: 40 - Taxes Total:	**485,969.40**	**485,357.79**	**486,182.00**	**485,865.26**	**508,497.00**	**449,949.65**	**510,148.00**
Type: 47 - Interest Income								
107-47020	INTEREST INC. - SALES TAX	0.00	611.59	0.00	730.16	0.00	668.70	
	Type: 47 - Interest Income Total:	**0.00**	**611.59**	**0.00**	**730.16**	**0.00**	**668.70**	**0.00**
	Revenue Total:	**485,969.40**	**485,969.38**	**486,182.00**	**486,595.42**	**508,497.00**	**450,618.35**	**510,148.00**
Expense								
Type: 56 - Transfers Out								
107-5-5030-56010	TRANSFER TO GENERAL FUND	485,969.40	485,969.40	486,182.00	486,182.00	508,497.00	254,248.50	510,148.00
	Type: 56 - Transfers Out Total:	**485,969.40**	**485,969.40**	**486,182.00**	**486,182.00**	**508,497.00**	**254,248.50**	**510,148.00**
	Expense Total:	**485,969.40**	**485,969.40**	**486,182.00**	**486,182.00**	**508,497.00**	**254,248.50**	**510,148.00**
	Fund: 107 - POLICE SALES TAX FUND Surplus (Deficit):	**0.00**	**-0.02**	**0.00**	**413.42**	**0.00**	**196,369.85**	**0.00**
	Report Surplus (Deficit):	**0.00**	**-0.02**	**0.00**	**413.42**	**0.00**	**196,369.85**	**0.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets		
Fund: 107 - POLICE SALES TAX FUND							
Revenue							
40 - Taxes	485,969.40	485,357.79	486,182.00	485,865.26	508,497.00	449,949.65	510,148.00
47 - Interest Income	0.00	611.59	0.00	730.16	0.00	668.70	0.00
Revenue Total:	**485,969.40**	**485,969.38**	**486,182.00**	**486,595.42**	**508,497.00**	**450,618.35**	**510,148.00**
Expense							
56 - Transfers Out	485,969.40	485,969.40	486,182.00	486,182.00	508,497.00	254,248.50	510,148.00
Expense Total:	**485,969.40**	**485,969.40**	**486,182.00**	**486,182.00**	**508,497.00**	**254,248.50**	**510,148.00**
Fund: 107 - POLICE SALES TAX FUND Surplus (Deficit):	**0.00**	**-0.02**	**0.00**	**413.42**	**0.00**	**196,369.85**	**0.00**
Report Surplus (Deficit):	**0.00**	**-0.02**	**0.00**	**413.42**	**0.00**	**196,369.85**	**0.00**

Fund Summary

Fund		2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
107 - POLICE SALES TAX FUND		0.00	-0.02	0.00	413.42	0.00	196,369.85	0.00
	Report Surplus (Deficit):	**0.00**	**-0.02**	**0.00**	**413.42**	**0.00**	**196,369.85**	**0.00**

FIRE SALES TAX FUND

The Fire Sales Tax Fund accounts for 1/16 cent of a one-cent dedicated sales tax revenue for firefighters. These are the following departments included in this fund:

- Transfers Out

Shawnee,OK

Budget Worksheet
Account Summary
For Fiscal: 2025-2026 Period Ending: 06/30/2026

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 108 - FIRE SALES TAX FUND								
Revenue								
Type: 40 - Taxes								
108-40010	SALES TAX	485,969.40	485,357.79	486,182.00	485,865.26	508,497.00	449,949.65	510,148.00
	Type: 40 - Taxes Total:	**485,969.40**	**485,357.79**	**486,182.00**	**485,865.26**	**508,497.00**	**449,949.65**	**510,148.00**
Type: 47 - Interest Income								
108-47020	INTEREST INC. - SALES TAX	0.00	611.59	0.00	730.16	0.00	668.70	
	Type: 47 - Interest Income Total:	**0.00**	**611.59**	**0.00**	**730.16**	**0.00**	**668.70**	**0.00**
	Revenue Total:	**485,969.40**	**485,969.38**	**486,182.00**	**486,595.42**	**508,497.00**	**450,618.35**	**510,148.00**
Expense								
Type: 56 - Transfers Out								
108-5-5030-56010	TRANSFER TO GENERAL FUND	485,969.40	485,969.40	486,182.00	486,182.00	508,497.00	254,248.50	510,148.00
	Type: 56 - Transfers Out Total:	**485,969.40**	**485,969.40**	**486,182.00**	**486,182.00**	**508,497.00**	**254,248.50**	**510,148.00**
	Expense Total:	**485,969.40**	**485,969.40**	**486,182.00**	**486,182.00**	**508,497.00**	**254,248.50**	**510,148.00**
	Fund: 108 - FIRE SALES TAX FUND Surplus (Deficit):	**0.00**	**-0.02**	**0.00**	**413.42**	**0.00**	**196,369.85**	**0.00**
	Report Surplus (Deficit):	**0.00**	**-0.02**	**0.00**	**413.42**	**0.00**	**196,369.85**	**0.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets		
Fund: 108 - FIRE SALES TAX FUND							
Revenue							
40 - Taxes	485,969.40	485,357.79	486,182.00	485,865.26	508,497.00	449,949.65	510,148.00
47 - Interest Income	0.00	611.59	0.00	730.16	0.00	668.70	0.00
Revenue Total:	**485,969.40**	**485,969.38**	**486,182.00**	**486,595.42**	**508,497.00**	**450,618.35**	**510,148.00**
Expense							
56 - Transfers Out	485,969.40	485,969.40	486,182.00	486,182.00	508,497.00	254,248.50	510,148.00
Expense Total:	**485,969.40**	**485,969.40**	**486,182.00**	**486,182.00**	**508,497.00**	**254,248.50**	**510,148.00**
Fund: 108 - FIRE SALES TAX FUND Surplus (Deficit):	**0.00**	**-0.02**	**0.00**	**413.42**	**0.00**	**196,369.85**	**0.00**
Report Surplus (Deficit):	**0.00**	**-0.02**	**0.00**	**413.42**	**0.00**	**196,369.85**	**0.00**

Fund Summary

Fund		2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
108 - FIRE SALES TAX FUND		0.00	-0.02	0.00	413.42	0.00	196,369.85	0.00
	Report Surplus (Deficit):	**0.00**	**-0.02**	**0.00**	**413.42**	**0.00**	**196,369.85**	**0.00**

TAX INCREMENT FINANCE FUND

The Tax Increment Finance Fund receives property tax collected in the downtown Tax Increment Financing District to be used for revitalization of downtown Shawnee. These are the following departments included in this fund:

- Community Development

Shawnee,OK

Budget Worksheet
Account Summary
For Fiscal: 2025-2026 Period Ending: 06/30/2026

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 112 - TAX INCREMENT FINANCE FUN								
Revenue								
Type: 40 - Taxes								
112-40080	AD VALOREM TAXES - CURRENT	120,000.00	281,648.82	200,000.00	296,878.08	200,000.00	322,041.00	200,000.00
112-40090	AD VALOREM TAXES-PRIOR	0.00	12,771.50	0.00	31,456.00	0.00	34,596.00	
	Type: 40 - Taxes Total:	**120,000.00**	**294,420.32**	**200,000.00**	**328,334.08**	**200,000.00**	**356,637.00**	**200,000.00**
	Revenue Total:	**120,000.00**	**294,420.32**	**200,000.00**	**328,334.08**	**200,000.00**	**356,637.00**	**200,000.00**
Expense								
Type: 53 - Other Services & Charges								
112-5-0510-53780	MISC. OTHER SERV. & CHGS.	10,304.00	10,303.94	30,000.00	10,902.09	30,000.00	23,066.05	30,000.00
	Type: 53 - Other Services & Charges Total:	**10,304.00**	**10,303.94**	**30,000.00**	**10,902.09**	**30,000.00**	**23,066.05**	**30,000.00**
	Expense Total:	**10,304.00**	**10,303.94**	**30,000.00**	**10,902.09**	**30,000.00**	**23,066.05**	**30,000.00**
Fund: 112 - TAX INCREMENT FINANCE FUN Surplus (Deficit):		**109,696.00**	**284,116.38**	**170,000.00**	**317,431.99**	**170,000.00**	**333,570.95**	**170,000.00**
Report Surplus (Deficit):		**109,696.00**	**284,116.38**	**170,000.00**	**317,431.99**	**170,000.00**	**333,570.95**	**170,000.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets		
Fund: 112 - TAX INCREMENT FINANCE FUN							
Revenue							
40 - Taxes	120,000.00	294,420.32	200,000.00	328,334.08	200,000.00	356,637.00	200,000.00
Revenue Total:	**120,000.00**	**294,420.32**	**200,000.00**	**328,334.08**	**200,000.00**	**356,637.00**	**200,000.00**
Expense							
53 - Other Services & Charges	10,304.00	10,303.94	30,000.00	10,902.09	30,000.00	23,066.05	30,000.00
Expense Total:	**10,304.00**	**10,303.94**	**30,000.00**	**10,902.09**	**30,000.00**	**23,066.05**	**30,000.00**
Fund: 112 - TAX INCREMENT FINANCE FUN Surplus (Deficit):	**109,696.00**	**284,116.38**	**170,000.00**	**317,431.99**	**170,000.00**	**333,570.95**	**170,000.00**
Report Surplus (Deficit):	**109,696.00**	**284,116.38**	**170,000.00**	**317,431.99**	**170,000.00**	**333,570.95**	**170,000.00**

Fund Summary

Fund	2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
112 - TAX INCREMENT FINANCE FUN	109,696.00	284,116.38	170,000.00	317,431.99	170,000.00	333,570.95	170,000.00
Report Surplus (Deficit):	**109,696.00**	**284,116.38**	**170,000.00**	**317,431.99**	**170,000.00**	**333,570.95**	**170,000.00**

CDBG GRANTS

The CDBG Grant Funds account for federal funds received by the city and expenditures related to the operation of this program with a focus on home rehabilitation. These are the following departments included in this fund:

- CDBG Administration

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 190 - CDBG GRANTS								
Revenue								
Type: 41 - Intergovernmental Rev								
190-41010	FEDERAL GRANT REVENUE	828,557.00	236,906.09	905,616.00	159,443.21	371,523.82	391,802.45	880,404.70
	Type: 41 - Intergovernmental Rev Total:	**828,557.00**	**236,906.09**	**905,616.00**	**159,443.21**	**371,523.82**	**391,802.45**	**880,404.70**
Type: 48 - Other Revenue								
190-48220	OTHER MISC. REVENUE	0.00	1.03	0.00	7.87	0.00	4.16	
190-48300	PROGRAM INCOME	13,200.00	14,537.62	13,200.00	5,923.42	13,200.00	16,666.20	5,956.00
190-48420	LATE FEES	0.00	1,250.00	0.00	1,800.00	0.00	850.00	31,684.00
	Type: 48 - Other Revenue Total:	**13,200.00**	**15,788.65**	**13,200.00**	**7,731.29**	**13,200.00**	**17,520.36**	**37,640.00**
	Revenue Total:	**841,757.00**	**252,694.74**	**918,816.00**	**167,174.50**	**384,723.82**	**409,322.81**	**918,044.70**
Expense								
Type: 51 - Personnel Services								
190-5-1410-51010	REGULAR SALARIES	26,767.40	33,322.72	35,177.75	35,177.75	29,301.00	26,393.06	57,839.76
190-5-1410-51040	LONGEVITY	1,372.80	849.60	0.00	0.00	0.00	0.00	
190-5-1410-51060	EDUCATIONAL INCENTIVES	0.00	0.00	0.00	0.00	0.00	230.40	998.40
190-5-1410-51110	SOCIAL SECURITY	1,732.29	2,073.77	2,163.38	2,163.38	1,997.00	1,650.68	3,352.96
190-5-1410-51120	MEDICARE	430.13	484.99	505.97	505.97	468.00	386.09	784.16

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
190-5-1410-51130	HEALTH INSURANCE	1,805.28	850.06	-181.18	0.00	0.00	-41.58	
190-5-1410-51140	LIFE INSURANCE	72.68	57.66	125.55	125.55	74.50	98.15	73.76
190-5-1410-51150	OMRF RETIREMENT	7,725.90	3,673.01	1,055.28	1,055.28	967.00	783.09	1,692.87
190-5-1410-51550	WORKER'S COMPENSATION	496.00	897.35	91.69	91.69	579.00	409.18	573.21
190-5-1420-51010	REGULAR SALARIES	49,800.00	33,357.28	28,294.23	28,294.23	29,179.00	19,901.24	
190-5-1420-51110	SOCIAL SECURITY	3,100.00	2,019.88	1,745.00	1,741.04	1,997.00	1,233.85	
190-5-1420-51120	MEDICARE	700.00	472.40	408.00	407.20	468.00	288.55	
190-5-1420-51130	HEALTH INSURANCE	3,300.00	1,683.07	4,172.00	0.00	0.00	0.00	
190-5-1420-51140	LIFE INSURANCE	100.00	76.30	70.97	70.97	74.50	56.11	
190-5-1420-51150	OMRF RETIREMENT	14,300.00	3,776.48	862.98	862.98	967.00	585.66	
	Type: 51 - Personnel Services Total:	**111,702.48**	**83,594.57**	**74,491.62**	**70,496.04**	**66,072.00**	**51,974.48**	**65,315.12**
Type: 52 - Materials & Supplies								
190-5-1410-52010	OFFICE & COMPUTER SUPPLIES	2,300.00	35.00	700.00	681.76	500.00	482.05	5,000.00
190-5-1410-52500	OTHER MATERIALS & SUPPLIES	66.00	65.49	50.05	50.05	2,894.40	1,088.73	
	Type: 52 - Materials & Supplies Total:	**2,366.00**	**100.49**	**750.05**	**731.81**	**3,394.40**	**1,570.78**	**5,000.00**
Type: 53 - Other Services & Charges								
190-5-1410-53100	LEGAL SERVICES	500.00	0.00	0.00	0.00	500.00	262.85	500.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
						Defined Budgets		
190-5-1410-53200	NATURAL GAS	50.00	34.64	42.89	42.89	100.00	25.11	99.00
190-5-1410-53210	ELECTRICITY	1,200.00	971.36	971.90	971.90	900.00	781.74	891.00
190-5-1410-53250	TELEPHONE	1,500.00	1,444.06	1,438.67	1,438.67	1,500.00	930.00	1,485.00
190-5-1410-53290	POSTAGE & SHIPPING	300.00	187.09	300.00	267.73	300.00	113.96	297.00
190-5-1410-53390	OTHER CONTRACTUAL SERVICES	2,500.00	2,419.00	1,761.00	1,761.00	40,000.00	2,599.00	2,400.00
190-5-1410-53400	TRAINING CONFERENCES	1,000.00	864.00	0.00	0.00	1,000.00	750.00	990.00
190-5-1410-53490	BOOKS & SUBSCRIPTIONS	71.00	28.50	3.82	0.00	137.00	0.00	135.63
190-5-1410-53530	LEGAL ADVERTISING	500.00	132.90	283.80	65.07	500.00	0.00	495.00
190-5-1410-53550	INSURANCE	120.00	-288.75	94.25	94.25	0.00	92.57	
190-5-1410-53700	HOUSING INITIATIVES	0.00	0.00	0.00	0.00	0.00	0.00	82,800.00
190-5-1410-53780	MISC. OTHER SERV. & CHGS.	50.00	30.00	0.00	0.00	0.00	0.00	757,636.95
190-5-1420-53300	COMMUNITY SERVICE CNTRCTS	3,166.25	2,515.00	67,910.95	51,097.12	0.00	56.58	
190-5-1420-53390	OTHER CONTRACTUAL SERVICES	3,000.00	294.00	7,056.50	0.00	50,552.00	40,803.98	
190-5-1420-53700	HOUSING REHABILITATION	700,404.75	195,268.34	762,711.05	160,573.59	422,339.00	85,866.12	
	Type: 53 - Other Services & Charges Total:	**714,362.00**	**203,900.14**	**842,574.83**	**216,312.22**	**517,828.00**	**132,281.91**	**847,729.58**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
Type: 56 - Transfers Out								
190-5-5030-56010	TRANSFER TO GEN FUND	0.00	0.00	0.00	105,721.00	0.00	0.00	
190-5-5030-56060	TRANSFER TO STREETIMPROV...	0.00	0.00	0.00	167,725.00	0.00	0.00	
	Type: 56 - Transfers Out Total:	**0.00**	**0.00**	**0.00**	**273,446.00**	**0.00**	**0.00**	**0.00**
	Expense Total:	**828,430.48**	**287,595.20**	**917,816.50**	**560,986.07**	**587,294.40**	**185,827.17**	**918,044.70**
	Fund: 190 - CDBG GRANTS Surplus (Deficit):	**13,326.52**	**-34,900.46**	**999.50**	**-393,811.57**	**-202,570.58**	**223,495.64**	**0.00**
	Report Surplus (Deficit):	**13,326.52**	**-34,900.46**	**999.50**	**-393,811.57**	**-202,570.58**	**223,495.64**	**0.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2026-2027 PROPOSED
Fund: 190 - CDBG GRANTS							
Revenue							
41 - Intergovernmental Rev	828,557.00	236,906.09	905,616.00	159,443.21	371,523.82	391,802.45	880,404.70
48 - Other Revenue	13,200.00	15,788.65	13,200.00	7,731.29	13,200.00	17,520.36	37,640.00
Revenue Total:	**841,757.00**	**252,694.74**	**918,816.00**	**167,174.50**	**384,723.82**	**409,322.81**	**918,044.70**
Expense							
51 - Personnel Services	111,702.48	83,594.57	74,491.62	70,496.04	66,072.00	51,974.48	65,315.12
52 - Materials & Supplies	2,366.00	100.49	750.05	731.81	3,394.40	1,570.78	5,000.00
53 - Other Services & Charges	714,362.00	203,900.14	842,574.83	216,312.22	517,828.00	132,281.91	847,729.58
56 - Transfers Out	0.00	0.00	0.00	273,446.00	0.00	0.00	0.00
Expense Total:	**828,430.48**	**287,595.20**	**917,816.50**	**560,986.07**	**587,294.40**	**185,827.17**	**918,044.70**
Fund: 190 - CDBG GRANTS Surplus (Deficit):	**13,326.52**	**-34,900.46**	**999.50**	**-393,811.57**	**-202,570.58**	**223,495.64**	**0.00**
Report Surplus (Deficit):	**13,326.52**	**-34,900.46**	**999.50**	**-393,811.57**	**-202,570.58**	**223,495.64**	**0.00**

Fund Summary

Fund		2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
190 - CDBG GRANTS		13,326.52	-34,900.46	999.50	-393,811.57	-202,570.58	223,495.64	0.00
	Report Surplus (Deficit):	**13,326.52**	**-34,900.46**	**999.50**	**-393,811.57**	**-202,570.58**	**223,495.64**	**0.00**

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for the purchase of capital equipment and construction of facilities, economic development, or debt service. The fund's major funding source is sales tax. These are the following departments included in this fund:

- Information Technology
- Planning and Code Enforcement
- Police Patrol
- Animal Welfare
- Fire Administration
- Fire Suppression
- Traffic Control
- Parks
- Pool
- Cemetery
- Municipal Auditorium
- Expo Operations
- Equipment Services
- Building Maintenance
- Debt Service
- Transfers Out



Shawnee,OK

Budget Worksheet

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 301 - CAPITAL IMPROVEMENT FUND								
Revenue								
301-40010	SALES TAX	2,952,489.00	3,009,218.36	3,014,326.00	3,012,364.56	3,152,681.00	2,789,687.81	
301-41010	FEDERAL GRANT REVENUE	0.00	0.00	180,000.00	0.00	180,000.00	0.00	
301-41090	AVEDIS GRANT	0.00	3,418.50	191,000.00	191,000.00	0.00	0.00	
301-47010	INTEREST INCOME	1,000.00	20,566.41	1,000.00	-316.91	1,000.00	0.00	
301-47020	INTEREST INC. - SALES TAX	1,000.00	3,791.95	1,000.00	4,526.85	1,000.00	4,145.94	
301-48220	OTHER MISC. REVENUE	0.00	199.62	0.00	250.37	-850,563.72	850,675.37	
301-48250	REFUNDS & REIMBURSMENTS	0.00	0.00	0.00	60.00	111,692.07	441,416.07	
301-49010	TRANSFER FROM GENERAL FU...	0.00	800,000.00	0.00	0.00	0.00	0.00	
301-49575	TRANSFER FROM AIRPORT	0.00	0.00	0.00	65,000.00	0.00	0.00	
	Revenue Total:	**2,954,489.00**	**3,837,194.84**	**3,387,326.00**	**3,272,884.87**	**2,595,809.35**	**4,085,925.19**	**0.00**
Expense								
Department: 0210 - FINANCE								
301-5-0210-53600	BANK CHARGES	2,000.00	0.00	2,000.00	0.00	0.00	0.00	
	Department: 0210 - FINANCE Total:	**2,000.00**	**0.00**	**2,000.00**	**0.00**	**0.00**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
Department: 0230 - INFORMATION TECHNOLOGY								
301-5-0230-54200	CAPITAL OUTLAY-BLDGS & IMP...	5,000.00	2,709.11	0.00	0.00	0.00	0.00	
301-5-0230-54500	CAPITAL OUTLAY-EQUIPMENT	216,700.00	161,807.84	378,529.38	148,600.40	149,600.00	128,789.56	
Department: 0230 - INFORMATION TECHNOLOGY Total:		**221,700.00**	**164,516.95**	**378,529.38**	**148,600.40**	**149,600.00**	**128,789.56**	**0.00**
Department: 0310 - UTILITY BILLING								
301-5-0310-54200	CAPITAL OUTLAY-BLDGS & IMP...	0.00	0.00	0.00	0.00	0.00	9,629.00	
Department: 0310 - UTILITY BILLING Total:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**9,629.00**	**0.00**
Department: 0510 - COMMUNITY DEVELOPMENT								
301-5-0510-54200	CAPITAL OUTLAY-BLDGS & IMP...	25,000.00	2,506.12	550,000.00	829.20	325,000.00	118,380.10	
Department: 0510 - COMMUNITY DEVELOPMENT Total:		**25,000.00**	**2,506.12**	**550,000.00**	**829.20**	**325,000.00**	**118,380.10**	**0.00**
Department: 0520 - CODE ENFORCEMENT, INSPECTIONS, & PERMITTING								
301-5-0520-54200	CAPITAL OUTLAY-BLDGS & IMP...	13,662.00	11,325.11	0.00	0.00	0.00	0.00	
301-5-0520-54500	CAPITAL OUTLAY-EQUIPMENT	50,000.00	49,861.71	50,000.00	35,530.80	0.00	0.00	
Department: 0520 - CODE ENFORCEMENT, INSPECTIONS, & PERMITT..		**63,662.00**	**61,186.82**	**50,000.00**	**35,530.80**	**0.00**	**0.00**	**0.00**
Department: 0620 - POLICE PATROL								
301-5-0620-54200	CAPITAL OUTLAY-BLDGS & IMP...	144,850.00	39,676.63	309,995.00	299,452.00	0.00	0.00	
301-5-0620-54500	CAPITAL OUTLAY-EQUIPMENT	296,019.00	294,542.97	311,395.00	222,045.89	103,910.00	63,260.21	
301-5-0620-54560	CAPITAL OUTLAY-POLICE VEHIC...	0.00	0.00	0.00	0.00	403,551.69	263,389.60	
Department: 0620 - POLICE PATROL Total:		**440,869.00**	**334,219.60**	**621,390.00**	**521,497.89**	**507,461.69**	**326,649.81**	**0.00**
Department: 0640 - ANIMAL WELFARE								
301-5-0640-54200	CAPITAL OUTLAY-BLDGS & IMP...	307,800.00	0.00	166,625.00	56,876.35	1,554,393.65	1,532,632.65	
Department: 0640 - ANIMAL WELFARE Total:		**307,800.00**	**0.00**	**166,625.00**	**56,876.35**	**1,554,393.65**	**1,532,632.65**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
Department: 0710 - FIRE ADMINISTRATION								
301-5-0710-54500	CAPITAL OUTLAY-EQUIPMENT	3,585.00	3,108.00	8,800.00	5,319.96	74,500.00	69,976.51	
Department: 0710 - FIRE ADMINISTRATION Total:		**3,585.00**	**3,108.00**	**8,800.00**	**5,319.96**	**74,500.00**	**69,976.51**	**0.00**
Department: 0720 - FIRE SUPPRESSION								
301-5-0720-54200	CAPITAL OUTLAY-BLDGS & IMP...	0.00	0.00	495,000.00	0.00	972,862.92	0.00	
301-5-0720-54500	CAPITAL OUTLAY-EQUIPMENT	759,038.00	356,888.31	1,621,400.60	1,437,298.60	2,096,555.79	1,072,337.47	
301-5-0720-54900	CAPITAL OUTLAY - GRANTS	15,232.00	13,462.93	14,346.00	0.00	0.00	0.00	
301-5-0720-55500	LEASE PAYMENTS-EQUIPMENT	0.00	0.00	126,000.00	126,000.00	126,000.00	128,138.09	
Department: 0720 - FIRE SUPPRESSION Total:		**774,270.00**	**370,351.24**	**2,256,746.60**	**1,563,298.60**	**3,195,418.71**	**1,200,475.56**	**0.00**
Department: 0730 - FIRE TRAINING								
301-5-0730-54500	CAPITAL OUTLAY-EQUIPMENT	13,500.00	4,549.99	27,200.00	8,707.29	23,500.00	19,490.00	
Department: 0730 - FIRE TRAINING Total:		**13,500.00**	**4,549.99**	**27,200.00**	**8,707.29**	**23,500.00**	**19,490.00**	**0.00**
Department: 0740 - EMERGENCY MANAGEMENT								
301-5-0740-54500	CAPITAL OUTLAY-EQUIPMENT	36,390.00	35,165.26	48,754.00	48,754.00	85,000.00	85,000.00	
Department: 0740 - EMERGENCY MANAGEMENT Total:		**36,390.00**	**35,165.26**	**48,754.00**	**48,754.00**	**85,000.00**	**85,000.00**	**0.00**
Department: 0810 - ENGINEERING								
301-5-0810-53190	OTHER PROFESSIONAL SRVCS.	86,338.00	79,662.00	80,000.00	65,875.00	91,625.00	11,625.00	
301-5-0810-54200	CAPITAL OUTLAY-BLDGS & IMP...	5,000.00	5,000.00	150,000.00	271.43	0.00	149,720.89	
301-5-0810-54500	CAPITAL OUTLAY-EQUIPMENT	4,000.00	0.00	9,000.00	0.00	0.00	0.00	
Department: 0810 - ENGINEERING Total:		**95,338.00**	**84,662.00**	**239,000.00**	**66,146.43**	**91,625.00**	**161,345.89**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
				Defined Budgets				
Department: 0920 - STREETS								
301-5-0920-54200	CAPITAL OUTLAY-BLDGS & IMP...	110,000.00	0.00	50,000.00	0.00	49,400.00	49,400.00	
301-5-0920-54500	CAPITAL OUTLAY-EQUIPMENT	425,000.00	397,590.80	380,000.00	71,398.00	613,179.27	570,095.87	
	Department: 0920 - STREETS Total:	**535,000.00**	**397,590.80**	**430,000.00**	**71,398.00**	**662,579.27**	**619,495.87**	**0.00**
Department: 0930 - TRAFFIC CONTROL								
301-5-0930-54500	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	70,000.00	54,553.16	204,941.00	204,165.15	
	Department: 0930 - TRAFFIC CONTROL Total:	**0.00**	**0.00**	**70,000.00**	**54,553.16**	**204,941.00**	**204,165.15**	**0.00**
Department: 0940 - PARKS								
301-5-0940-54200	CAPITAL OUTLAY-BLDGS & IMP...	604,469.00	306,287.03	844,459.00	263,664.65	170,298.86	163,469.65	
301-5-0940-54220	LAND PURCHASE	101,500.00	0.00	0.00	0.00	0.00	0.00	
301-5-0940-54500	CAPITAL OUTLAY-EQUIPMENT	214,000.00	90,155.09	159,226.00	157,829.11	103,000.00	82,309.09	
	Department: 0940 - PARKS Total:	**919,969.00**	**396,442.12**	**1,003,685.00**	**421,493.76**	**273,298.86**	**245,778.74**	**0.00**
Department: 0950 - CEMETERY								
301-5-0950-54200	CAPITAL OUTLAY-BLDGS & IMP...	55,000.00	55,000.00	55,000.00	55,000.00	50,000.00	50,000.00	
301-5-0950-54500	CAPITAL OUTLAY-EQUIPMENT	25,000.00	25,654.07	0.00	0.00	0.00	0.00	
	Department: 0950 - CEMETERY Total:	**80,000.00**	**80,654.07**	**55,000.00**	**55,000.00**	**50,000.00**	**50,000.00**	**0.00**
Department: 0960 - POOL								
301-5-0960-54200	CAPITAL OUTLAY-BLDGS & IMP...	3,000.00	0.00	17,500.00	11,700.00	25,000.00	0.00	
	Department: 0960 - POOL Total:	**3,000.00**	**0.00**	**17,500.00**	**11,700.00**	**25,000.00**	**0.00**	**0.00**
Department: 1010 - UTILITY ADMINISTRATION								
301-5-1010-55500	LEASE PAYMENTS-EQUIPMENT	106,600.00	106,569.36	106,600.00	106,569.36	106,600.00	87,539.33	
	Department: 1010 - UTILITY ADMINISTRATION Total:	**106,600.00**	**106,569.36**	**106,600.00**	**106,569.36**	**106,600.00**	**87,539.33**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
Department: 1040 - WATER DISTRIBUTION								
301-5-1040-54500	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00	48,229.00	0.00	
Department: 1040 - WATER DISTRIBUTION Total:		**0.00**	**0.00**	**0.00**	**0.00**	**48,229.00**	**0.00**	**0.00**
Department: 1210 - EXPO CENTER								
301-5-1210-54500	CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	0.00	0.00	27,373.70	33,476.81	
Department: 1210 - EXPO CENTER Total:		**0.00**	**0.00**	**0.00**	**0.00**	**27,373.70**	**33,476.81**	**0.00**
Department: 4020 - BUILDING MAINTENANCE								
301-5-4020-54200	CAPITAL OUTLAY-BLDGS & IMP...	23,000.00	0.00	425,000.00	172,850.00	175,000.00	174,500.00	
301-5-4020-54500	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	8,000.00	7,250.00	130,000.00	114,175.48	
Department: 4020 - BUILDING MAINTENANCE Total:		**23,000.00**	**0.00**	**433,000.00**	**180,100.00**	**305,000.00**	**288,675.48**	**0.00**
Department: 5010 - DEBT SERVICE								
301-5-5010-55100	DEBT SERVICE - PRINCIPAL	275,000.00	275,000.00	0.00	0.00	0.00	173,539.08	
301-5-5010-55200	DEBT SERVICE - INTEREST	2,943.00	2,942.50	0.00	0.00	0.00	9,110.29	
301-5-5010-55300	DEBT SERVICE - OTHER FEES	1,500.00	0.00	0.00	0.00	0.00	0.00	
Department: 5010 - DEBT SERVICE Total:		**279,443.00**	**277,942.50**	**0.00**	**0.00**	**0.00**	**182,649.37**	**0.00**
Department: 5030 - TRANSFERS								
301-5-5030-56060	TRANSFER TO STREET IMPRV FD	0.00	0.00	0.00	1,600,855.00	0.00	0.00	
301-5-5030-56250	TRANSFER TO SMA	500,000.00	500,000.00	500,000.00	500,000.00	650,000.00	325,000.00	

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
				Defined Budgets				
301-5-5030-56360	TRANSFER TO GIFTS & CONTRI...	0.00	0.00	0.00	4,023.00	0.00	0.00	
Department: 5030 - TRANSFERS Total:		**500,000.00**	**500,000.00**	**500,000.00**	**2,104,878.00**	**650,000.00**	**325,000.00**	**0.00**
Expense Total:		**4,431,126.00**	**2,819,464.83**	**6,964,829.98**	**5,461,253.20**	**8,359,520.88**	**5,689,149.83**	**0.00**
Fund: 301 - CAPITAL IMPROVEMENT FUND Surplus (Deficit):		**-1,476,637.00**	**1,017,730.01**	**-3,577,503.98**	**-2,188,368.33**	**-5,763,711.53**	**-1,603,224.64**	**0.00**
Report Surplus (Deficit):		**-1,476,637.00**	**1,017,730.01**	**-3,577,503.98**	**-2,188,368.33**	**-5,763,711.53**	**-1,603,224.64**	**0.00**

Group Summary

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2026-2027 PROPOSED
Fund: 301 - CAPITAL IMPROVEMENT FUND							
Revenue							
	2,954,489.00	3,837,194.84	3,387,326.00	3,272,884.87	2,595,809.35	4,085,925.19	0.00
Revenue Total:	**2,954,489.00**	**3,837,194.84**	**3,387,326.00**	**3,272,884.87**	**2,595,809.35**	**4,085,925.19**	**0.00**
Expense							
0210 - FINANCE	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
0230 - INFORMATION TECHNOLOGY	221,700.00	164,516.95	378,529.38	148,600.40	149,600.00	128,789.56	0.00
0310 - UTILITY BILLING	0.00	0.00	0.00	0.00	0.00	9,629.00	0.00
0510 - COMMUNITY DEVELOPMENT	25,000.00	2,506.12	550,000.00	829.20	325,000.00	118,380.10	0.00
0520 - CODE ENFORCEMENT, INSPECTIONS, & PERMITTING	63,662.00	61,186.82	50,000.00	35,530.80	0.00	0.00	0.00
0620 - POLICE PATROL	440,869.00	334,219.60	621,390.00	521,497.89	507,461.69	326,649.81	0.00
0640 - ANIMAL WELFARE	307,800.00	0.00	166,625.00	56,876.35	1,554,393.65	1,532,632.65	0.00
0710 - FIRE ADMINISTRATION	3,585.00	3,108.00	8,800.00	5,319.96	74,500.00	69,976.51	0.00
0720 - FIRE SUPPRESSION	774,270.00	370,351.24	2,256,746.60	1,563,298.60	3,195,418.71	1,200,475.56	0.00
0730 - FIRE TRAINING	13,500.00	4,549.99	27,200.00	8,707.29	23,500.00	19,490.00	0.00
0740 - EMERGENCY MANAGEMENT	36,390.00	35,165.26	48,754.00	48,754.00	85,000.00	85,000.00	0.00
0810 - ENGINEERING	95,338.00	84,662.00	239,000.00	66,146.43	91,625.00	161,345.89	0.00
0920 - STREETS	535,000.00	397,590.80	430,000.00	71,398.00	662,579.27	619,495.87	0.00
0930 - TRAFFIC CONTROL	0.00	0.00	70,000.00	54,553.16	204,941.00	204,165.15	0.00
0940 - PARKS	919,969.00	396,442.12	1,003,685.00	421,493.76	273,298.86	245,778.74	0.00
0950 - CEMETERY	80,000.00	80,654.07	55,000.00	55,000.00	50,000.00	50,000.00	0.00
0960 - POOL	3,000.00	0.00	17,500.00	11,700.00	25,000.00	0.00	0.00
1010 - UTILITY ADMINISTRATION	106,600.00	106,569.36	106,600.00	106,569.36	106,600.00	87,539.33	0.00
1040 - WATER DISTRIBUTION	0.00	0.00	0.00	0.00	48,229.00	0.00	0.00
1210 - EXPO CENTER	0.00	0.00	0.00	0.00	27,373.70	33,476.81	0.00
4020 - BUILDING MAINTENANCE	23,000.00	0.00	433,000.00	180,100.00	305,000.00	288,675.48	0.00
5010 - DEBT SERVICE	279,443.00	277,942.50	0.00	0.00	0.00	182,649.37	0.00
5030 - TRANSFERS	500,000.00	500,000.00	500,000.00	2,104,878.00	650,000.00	325,000.00	0.00
Expense Total:	**4,431,126.00**	**2,819,464.83**	**6,964,829.98**	**5,461,253.20**	**8,359,520.88**	**5,689,149.83**	**0.00**
Fund: 301 - CAPITAL IMPROVEMENT FUND Surplus (Deficit):	**-1,476,637.00**	**1,017,730.01**	**-3,577,503.98**	**-2,188,368.33**	**-5,763,711.53**	**-1,603,224.64**	**0.00**
Report Surplus (Deficit):	**-1,476,637.00**	**1,017,730.01**	**-3,577,503.98**	**-2,188,368.33**	**-5,763,711.53**	**-1,603,224.64**	**0.00**

Fund Summary

Fund	2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
301 - CAPITAL IMPROVEMENT FUND	-1,476,637.00	1,017,730.01	-3,577,503.98	-2,188,368.33	-5,763,711.53	-1,603,224.64	0.00
Report Surplus (Deficit):	**-1,476,637.00**	**1,017,730.01**	**-3,577,503.98**	**-2,188,368.33**	**-5,763,711.53**	**-1,603,224.64**	**0.00**

STREET IMPROVEMENT FUND

The Street Improvement Fund accounts for the construction or major reconstruction of street projects, economic development, or debt service. The fund's major funding source is sales tax. These are the following departments included in this fund:

- Engineering
- Streets
- Traffic Control
- Transfers Out



Shawnee,OK

Budget Worksheet

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 302 - STREET IMPROVEMENT FUND								
Revenue								
302-40010	SALES TAX	3,353,779.56	3,397,504.60	3,403,271.00	3,401,056.76	3,559,479.00	3,149,647.53	
302-41020	STATE GRANT REVENUE	111,500.00	92,378.90	0.00	0.00	0.00	0.00	
302-47010	INTEREST INCOME	1,000.00	2,104.71	1,000.00	-509.38	1,000.00	0.00	
302-47020	INTEREST INC. - SALES TAX	1,500.00	4,281.22	1,500.00	5,110.97	4,000.00	4,680.89	
302-48040	INSURANCE RECOVERY	0.00	2,336.19	0.00	0.00	0.00	0.00	
302-48220	OTHER MISC. REVENUE	0.00	154.29	0.00	0.00	0.00	0.86	
302-49010	TRANSFER FROM GENERAL FU...	0.00	5,400,000.00	0.00	1,518,165.00	0.00	0.00	
302-49060	TRANSFER FROM CAP IMPRV F...	0.00	0.00	0.00	1,600,855.00	0.00	0.00	
302-49300	TRANSFER FROM CDBG 02	0.00	0.00	0.00	167,725.00	0.00	0.00	
302-49575	TRANSFER FROM AIRPORT	0.00	0.00	0.00	686,891.00	0.00	0.00	
	Revenue Total:	**3,467,779.56**	**8,898,759.91**	**3,405,771.00**	**7,379,294.35**	**3,564,479.00**	**3,154,329.28**	**0.00**
Expense								
Department: 0810 - ENGINEERING								
302-5-0810-54200	CAPITAL OUTLAY-BLDGS & IMP...	418,213.00	656,241.50	235,000.00	59,941.26	55,100.00	60,100.00	

				Defined Budgets				
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
302-5-0810-54810	CAPITAL OUTLAY - KICKAPOO ST	0.00	0.00	250,000.00	0.00	5,840.00	5,840.00	
Department: 0810 - ENGINEERING Total:		**418,213.00**	**656,241.50**	**485,000.00**	**59,941.26**	**60,940.00**	**65,940.00**	**0.00**
Department: 0920 - STREETS								
302-5-0920-54500	CAPITAL OUTLAY-EQUIPMENT	116,668.00	116,668.00	0.00	0.00	29,976.37	29,976.37	
302-5-0920-54800	CAPITAL OUTLAY - STREETS	2,574,629.00	2,508,043.91	6,775,369.00	1,496,740.59	4,889,253.65	3,719,261.57	
302-5-0920-55500	LEASE PAYMENTS-EQUIPMENT	159,367.00	155,166.06	147,000.00	61,593.55	0.00	0.00	
Department: 0920 - STREETS Total:		**2,850,664.00**	**2,779,877.97**	**6,922,369.00**	**1,558,334.14**	**4,919,230.02**	**3,749,237.94**	**0.00**
Department: 0930 - TRAFFIC CONTROL								
302-5-0930-54500	CAPITAL OUTLAY-EQUIPMENT	479,728.00	193,920.26	531,094.00	294,537.47	281,355.00	191,600.00	
Department: 0930 - TRAFFIC CONTROL Total:		**479,728.00**	**193,920.26**	**531,094.00**	**294,537.47**	**281,355.00**	**191,600.00**	**0.00**
Department: 5030 - TRANSFERS								
302-5-5030-56250	TRANSFER TO SMA	600,000.00	600,000.00	600,000.00	600,000.00	750,000.00	375,000.00	
Department: 5030 - TRANSFERS Total:		**600,000.00**	**600,000.00**	**600,000.00**	**600,000.00**	**750,000.00**	**375,000.00**	**0.00**
Expense Total:		**4,348,605.00**	**4,230,039.73**	**8,538,463.00**	**2,512,812.87**	**6,011,525.02**	**4,381,777.94**	**0.00**
Fund: 302 - STREET IMPROVEMENT FUND Surplus (Deficit):		**-880,825.44**	**4,668,720.18**	**-5,132,692.00**	**4,866,481.48**	**-2,447,046.02**	**-1,227,448.66**	**0.00**
Report Surplus (Deficit):		**-880,825.44**	**4,668,720.18**	**-5,132,692.00**	**4,866,481.48**	**-2,447,046.02**	**-1,227,448.66**	**0.00**

Group Summary

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2026-2027 PROPOSED
Fund: 302 - STREET IMPROVEMENT FUND							
Revenue							
	3,467,779.56	8,898,759.91	3,405,771.00	7,379,294.35	3,564,479.00	3,154,329.28	0.00
Revenue Total:	**3,467,779.56**	**8,898,759.91**	**3,405,771.00**	**7,379,294.35**	**3,564,479.00**	**3,154,329.28**	**0.00**
Expense							
0810 - ENGINEERING	418,213.00	656,241.50	485,000.00	59,941.26	60,940.00	65,940.00	0.00
0920 - STREETS	2,850,664.00	2,779,877.97	6,922,369.00	1,558,334.14	4,919,230.02	3,749,237.94	0.00
0930 - TRAFFIC CONTROL	479,728.00	193,920.26	531,094.00	294,537.47	281,355.00	191,600.00	0.00
5030 - TRANSFERS	600,000.00	600,000.00	600,000.00	600,000.00	750,000.00	375,000.00	0.00
Expense Total:	**4,348,605.00**	**4,230,039.73**	**8,538,463.00**	**2,512,812.87**	**6,011,525.02**	**4,381,777.94**	**0.00**
Fund: 302 - STREET IMPROVEMENT FUND Surplus (Deficit):	**-880,825.44**	**4,668,720.18**	**-5,132,692.00**	**4,866,481.48**	**-2,447,046.02**	**-1,227,448.66**	**0.00**
Report Surplus (Deficit):	**-880,825.44**	**4,668,720.18**	**-5,132,692.00**	**4,866,481.48**	**-2,447,046.02**	**-1,227,448.66**	**0.00**

Fund Summary

Fund	2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
302 - STREET IMPROVEMENT FUND	-880,825.44	4,668,720.18	-5,132,692.00	4,866,481.48	-2,447,046.02	-1,227,448.66	0.00
Report Surplus (Deficit):	**-880,825.44**	**4,668,720.18**	**-5,132,692.00**	**4,866,481.48**	**-2,447,046.02**	**-1,227,448.66**	**0.00**

2018 CAPITAL IMPROVEMENT PLAN

The 2018 Capital Improvement Fund accounts for the addition half-cent sales tax that was passed in June 2018. The proceeds are to be used for capital improvements, specifically public safety, parks and public facilities and streets. These are the following departments included in this fund:

- Parks
- Police Patrol
- Fire Suppression
- Streets
- Expo Operations
- Building Maintenance
- Debt Service



Shawnee,OK

Budget Worksheet

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 303 - 2018 CAPITAL IMPROVMNT FD								
Revenue								
303-40010	SALES TAX	3,672,115.15	3,882,862.39	3,889,453.00	3,886,922.02	4,067,976.00	3,599,597.19	
303-47010	INTEREST INCOME	0.00	538,213.00	0.00	311,114.35	0.00	108,581.36	
303-47020	INTEREST INC. - SALES TAX	1,500.00	4,892.84	1,500.00	5,841.11	1,500.00	5,349.62	
303-48220	OTHER MISC. REVENUE	0.00	23.35	0.00	3.00	0.00	29.46	
	Revenue Total:	**3,673,615.15**	**4,425,991.58**	**3,890,953.00**	**4,203,880.48**	**4,069,476.00**	**3,713,557.63**	**0.00**
Expense								
Department: 0510 - COMMUNITY DEVELOPMENT								
303-5-0510-54200	CAPITAL OUTLAY-BLDGS & IMP...	1,414,054.00	1,071,708.20	1,301,151.25	204,720.12	0.00	0.00	
	Department: 0510 - COMMUNITY DEVELOPMENT Total:	**1,414,054.00**	**1,071,708.20**	**1,301,151.25**	**204,720.12**	**0.00**	**0.00**	**0.00**
Department: 0620 - POLICE PATROL								
303-5-0620-54500	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	9,285.24	
	Department: 0620 - POLICE PATROL Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**9,285.24**	**0.00**
Department: 0720 - FIRE SUPPRESSION								
303-5-0720-54200	CAPITAL OUTLAY-BLDGS & IMP...	2,000,000.00	160,089.32	2,097,262.00	780,219.20	3,051,698.40	1,324,148.69	
	Department: 0720 - FIRE SUPPRESSION Total:	**2,000,000.00**	**160,089.32**	**2,097,262.00**	**780,219.20**	**3,051,698.40**	**1,324,148.69**	**0.00**
Department: 0810 - ENGINEERING								
303-5-0810-54200	CAPITAL OUTLAY-BLDGS & IMP...	638,240.00	292,182.51	86,777.45	1,081.10	85,696.35	85,696.35	
	Department: 0810 - ENGINEERING Total:	**638,240.00**	**292,182.51**	**86,777.45**	**1,081.10**	**85,696.35**	**85,696.35**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
Department: 0920 - STREETS								
303-5-0920-54200	CAPITAL OUTLAY-BLDGS & IMP...	3,561,000.00	247.52	3,078,919.45	1,999,379.86	3,206,166.00	0.00	
	Department: 0920 - STREETS Total:	**3,561,000.00**	**247.52**	**3,078,919.45**	**1,999,379.86**	**3,206,166.00**	**0.00**	**0.00**
Department: 0940 - PARKS								
303-5-0940-53390	OTHER CONTRACTUAL SERVICES	0.00	3,495.00	0.00	0.00	0.00	0.00	
303-5-0940-54200	CAPITAL OUTLAY-BLDGS & IMP...	1,620,072.00	1,516,144.45	0.00	0.00	0.00	0.00	
	Department: 0940 - PARKS Total:	**1,620,072.00**	**1,519,639.45**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 1110 - LIBRARY								
303-5-1110-54200	CAPITAL OUTLAY-BLDGS & IMP...	147,500.00	82,865.00	198,300.00	7,492.98	0.00	0.00	
	Department: 1110 - LIBRARY Total:	**147,500.00**	**82,865.00**	**198,300.00**	**7,492.98**	**0.00**	**0.00**	**0.00**
Department: 1120 - RECREATION								
303-5-1120-54200	CAPITAL OUTLAY-BLDGS & IMP...	1,135,000.00	477,384.15	588,311.57	587,761.57	197,500.00	47,500.00	
	Department: 1120 - RECREATION Total:	**1,135,000.00**	**477,384.15**	**588,311.57**	**587,761.57**	**197,500.00**	**47,500.00**	**0.00**
Department: 1210 - EXPO CENTER								
303-5-1210-54200	CAPITAL OUTLAY-BLDGS & IMP...	125,600.00	111,202.67	100,000.00	82,547.01	977,226.15	501,831.83	
303-5-1210-54500	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00	150,273.85	135,186.95	
	Department: 1210 - EXPO CENTER Total:	**125,600.00**	**111,202.67**	**100,000.00**	**82,547.01**	**1,127,500.00**	**637,018.78**	**0.00**
Department: 5010 - DEBT SERVICE								
303-5-5010-55100	DEBT SERVICE - PRINCIPAL	2,835,000.00	2,835,000.00	2,890,000.00	2,890,000.00	2,940,000.00	1,281,483.83	
303-5-5010-55200	DEBT SERVICE - INTEREST	279,569.00	279,568.75	228,694.00	228,693.75	176,684.00	86,495.31	

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
303-5-5010-55300	DEBT SERVICE - OTHER FEES	4,000.00	0.00	4,000.00	0.00	4,000.00	0.00	
Department: 5010 - DEBT SERVICE Total:		**3,118,569.00**	**3,114,568.75**	**3,122,694.00**	**3,118,693.75**	**3,120,684.00**	**1,367,979.14**	**0.00**
Expense Total:		**13,760,035.00**	**6,829,887.57**	**10,573,415.72**	**6,781,895.59**	**10,789,244.75**	**3,471,628.20**	**0.00**
Fund: 303 - 2018 CAPITAL IMPROVMNT FD Surplus (Deficit):		**-10,086,419.85**	**-2,403,895.99**	**-6,682,462.72**	**-2,578,015.11**	**-6,719,768.75**	**241,929.43**	**0.00**
Report Surplus (Deficit):		**-10,086,419.85**	**-2,403,895.99**	**-6,682,462.72**	**-2,578,015.11**	**-6,719,768.75**	**241,929.43**	**0.00**

Group Summary

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2026-2027 PROPOSED
Fund: 303 - 2018 CAPITAL IMPROVMNT FD							
Revenue							
	3,673,615.15	4,425,991.58	3,890,953.00	4,203,880.48	4,069,476.00	3,713,557.63	0.00
Revenue Total:	**3,673,615.15**	**4,425,991.58**	**3,890,953.00**	**4,203,880.48**	**4,069,476.00**	**3,713,557.63**	**0.00**
Expense							
0510 - COMMUNITY DEVELOPMENT	1,414,054.00	1,071,708.20	1,301,151.25	204,720.12	0.00	0.00	0.00
0620 - POLICE PATROL	0.00	0.00	0.00	0.00	0.00	9,285.24	0.00
0720 - FIRE SUPPRESSION	2,000,000.00	160,089.32	2,097,262.00	780,219.20	3,051,698.40	1,324,148.69	0.00
0810 - ENGINEERING	638,240.00	292,182.51	86,777.45	1,081.10	85,696.35	85,696.35	0.00
0920 - STREETS	3,561,000.00	247.52	3,078,919.45	1,999,379.86	3,206,166.00	0.00	0.00
0940 - PARKS	1,620,072.00	1,519,639.45	0.00	0.00	0.00	0.00	0.00
1110 - LIBRARY	147,500.00	82,865.00	198,300.00	7,492.98	0.00	0.00	0.00
1120 - RECREATION	1,135,000.00	477,384.15	588,311.57	587,761.57	197,500.00	47,500.00	0.00
1210 - EXPO CENTER	125,600.00	111,202.67	100,000.00	82,547.01	1,127,500.00	637,018.78	0.00
5010 - DEBT SERVICE	3,118,569.00	3,114,568.75	3,122,694.00	3,118,693.75	3,120,684.00	1,367,979.14	0.00
Expense Total:	**13,760,035.00**	**6,829,887.57**	**10,573,415.72**	**6,781,895.59**	**10,789,244.75**	**3,471,628.20**	**0.00**
Fund: 303 - 2018 CAPITAL IMPROVMNT FD Surplus (Deficit):	**-10,086,419.85**	**-2,403,895.99**	**-6,682,462.72**	**-2,578,015.11**	**-6,719,768.75**	**241,929.43**	**0.00**
Report Surplus (Deficit):	**-10,086,419.85**	**-2,403,895.99**	**-6,682,462.72**	**-2,578,015.11**	**-6,719,768.75**	**241,929.43**	**0.00**

Fund Summary

	Defined Budgets						
Fund	**2023-2024 Total Budget**	**2023-2024 Total Activity**	**2024-2025 Total Budget**	**2024-2025 Total Activity**	**2025-2026 Total Budget**	**2025-2026 YTD Activity**	**2026-2027 PROPOSED**
303 - 2018 CAPITAL IMPROVMNT FD	-10,086,419.85	-2,403,895.99	-6,682,462.72	-2,578,015.11	-6,719,768.75	241,929.43	0.00
Report Surplus (Deficit):	**-10,086,419.85**	**-2,403,895.99**	**-6,682,462.72**	**-2,578,015.11**	**-6,719,768.75**	**241,929.43**	**0.00**

2023 CAPITAL IMPROVEMENT FUND

The 2023 Capital Improvement Fund accounts for the additional half-cent sales tax that was passed in January 2023 to be used for infrastructure projects. It specifically serves as collateral for the loans received from the Oklahoma Water Resources Board which funded the Wastewater Treatment Plan update. These are the following departments included in this fund:

- Transfers Out



Shawnee,OK

Budget Worksheet

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 306 - 2023 CAPITAL IMPROVEMENT FUND								
Revenue								
306-40010	SALES TAX	3,672,115.00	3,882,862.39	3,889,453.00	3,886,922.02	4,067,976.00	3,599,597.19	
306-47020	INTEREST INC. - SALES TAX	0.00	4,892.84	0.00	5,841.11	0.00	5,349.62	
306-49100	TRANSFER FROM SMA	1,163,458.00	1,163,458.00	64,057.00	64,057.00	64,057.00	32,028.50	
	Revenue Total:	**4,835,573.00**	**5,051,213.23**	**3,953,510.00**	**3,956,820.13**	**4,132,033.00**	**3,636,975.31**	**0.00**
Expense								
Department: 5030 - TRANSFERS								
306-5-5030-56250	TRANSFER TO SMA	3,672,115.00	3,672,115.00	3,889,453.00	3,889,453.00	4,067,976.00	2,033,988.00	
	Department: 5030 - TRANSFERS Total:	**3,672,115.00**	**3,672,115.00**	**3,889,453.00**	**3,889,453.00**	**4,067,976.00**	**2,033,988.00**	**0.00**
	Expense Total:	**3,672,115.00**	**3,672,115.00**	**3,889,453.00**	**3,889,453.00**	**4,067,976.00**	**2,033,988.00**	**0.00**
Fund: 306 - 2023 CAPITAL IMPROVEMENT FUND Surplus (Deficit):		**1,163,458.00**	**1,379,098.23**	**64,057.00**	**67,367.13**	**64,057.00**	**1,602,987.31**	**0.00**
	Report Surplus (Deficit):	**1,163,458.00**	**1,379,098.23**	**64,057.00**	**67,367.13**	**64,057.00**	**1,602,987.31**	**0.00**

Group Summary

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2026-2027 PROPOSED
Fund: 306 - 2023 CAPITAL IMPROVEMENT FUND							
Revenue							
	4,835,573.00	5,051,213.23	3,953,510.00	3,956,820.13	4,132,033.00	3,636,975.31	0.00
Revenue Total:	**4,835,573.00**	**5,051,213.23**	**3,953,510.00**	**3,956,820.13**	**4,132,033.00**	**3,636,975.31**	**0.00**
Expense							
5030 - TRANSFERS	3,672,115.00	3,672,115.00	3,889,453.00	3,889,453.00	4,067,976.00	2,033,988.00	0.00
Expense Total:	**3,672,115.00**	**3,672,115.00**	**3,889,453.00**	**3,889,453.00**	**4,067,976.00**	**2,033,988.00**	**0.00**
Fund: 306 - 2023 CAPITAL IMPROVEMENT FUND Surplus (Deficit):	**1,163,458.00**	**1,379,098.23**	**64,057.00**	**67,367.13**	**64,057.00**	**1,602,987.31**	**0.00**
Report Surplus (Deficit):	**1,163,458.00**	**1,379,098.23**	**64,057.00**	**67,367.13**	**64,057.00**	**1,602,987.31**	**0.00**

Fund Summary

Fund	2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
306 - 2023 CAPITAL IMPROVEMENT FUND	1,163,458.00	1,379,098.23	64,057.00	67,367.13	64,057.00	1,602,987.31	0.00
Report Surplus (Deficit):	**1,163,458.00**	**1,379,098.23**	**64,057.00**	**67,367.13**	**64,057.00**	**1,602,987.31**	**0.00**

AQUATIC FUND

The Aquatic Fund is the main operating fund for the city pool and is funded through pool fees and a General Fund subsidy. These are the following departments included in this fund:

- Pool

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 350 - AQUATIC CENTER								
Revenue								
Type: 45 - Charges for Services								
350-45320	DAILY ADMISSION	85,000.00	110,849.00	95,000.00	101,703.00	95,000.00	68,652.50	
350-45330	SEASON PASSES	35,000.00	39,495.00	35,000.00	34,335.00	35,000.00	19,653.00	
350-45340	POOL PROGRAMMING	7,000.00	29,130.00	15,000.00	23,630.00	15,000.00	17,280.00	
	Type: 45 - Charges for Services Total:	**127,000.00**	**179,474.00**	**145,000.00**	**159,668.00**	**145,000.00**	**105,585.50**	**0.00**
Type: 46 - Rental Revenues								
350-46020	AQUATIC CENTER/ROOM RENT...	13,000.00	27,837.00	13,000.00	29,715.00	13,000.00	17,979.00	145,000.00
350-46050	MERCHANDISE	1,000.00	1,218.11	1,000.00	882.14	1,000.00	826.43	14,000.00
	Type: 46 - Rental Revenues Total:	**14,000.00**	**29,055.11**	**14,000.00**	**30,597.14**	**14,000.00**	**18,805.43**	**159,000.00**
Type: 48 - Other Revenue								
350-48020	CONCESSIONS	45,000.00	69,777.76	55,000.00	65,495.44	55,000.00	41,444.22	55,000.00
350-48120	CASH LONG/SHORT	0.00	50.12	0.00	56.99	0.00	-3.18	
350-48220	OTHER MISC. REVENUE	0.00	49.75	0.00	240.93	0.00	186.05	
350-48250	REFUNDS & REIMBURSMENTS	0.00	200.70	0.00	0.00	0.00	2,725.06	

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
350-48460	ADVERTISING	0.00	0.00	0.00	0.00	0.00	1,000.00	
	Type: 48 - Other Revenue Total:	**45,000.00**	**70,078.33**	**55,000.00**	**65,793.36**	**55,000.00**	**45,352.15**	**55,000.00**
Type: 49 - Transfers In								
350-49010	TRANSFER FROM GENERAL FU...	208,448.00	199,948.00	274,948.00	274,948.00	283,448.00	141,724.00	312,077.00
	Type: 49 - Transfers In Total:	**208,448.00**	**199,948.00**	**274,948.00**	**274,948.00**	**283,448.00**	**141,724.00**	**312,077.00**
	Revenue Total:	**394,448.00**	**478,555.44**	**488,948.00**	**531,006.50**	**497,448.00**	**311,467.08**	**526,077.00**
Expense								
Type: 51 - Personnel Services								
350-5-0960-51010	REGULAR SALARIES	43,435.80	44,463.93	45,353.00	46,381.38	46,971.00	47,567.71	46,501.29
350-5-0960-51020	OVERTIME	0.00	9,664.56	7,200.00	8,593.96	8,500.00	5,489.50	8,500.00
350-5-0960-51030	PART-TIME SALARIES	165,000.00	137,171.97	165,000.00	212,946.05	211,934.83	158,301.36	171,500.00
350-5-0960-51040	LONGEVITY	0.00	32.00	0.00	0.00	756.00	0.00	748.44
350-5-0960-51060	EDUCATIONAL INCENTIVES	998.40	1,036.80	999.00	998.40	999.00	921.60	998.40
350-5-0960-51110	SOCIAL SECURITY	2,788.92	12,132.69	3,355.00	16,717.79	3,548.00	13,202.26	3,512.52
350-5-0960-51120	MEDICARE	652.30	2,837.45	785.00	3,909.85	830.00	3,087.67	821.70
350-5-0960-51130	HEALTH INSURANCE	0.00	37.76	0.00	16.10	0.00	-18.58	
350-5-0960-51140	LIFE INSURANCE	172.68	180.00	173.00	202.33	173.00	172.70	171.27
350-5-0960-51150	OMRF RETIREMENT	1,333.03	1,809.77	1,607.00	1,616.46	1,717.00	1,516.96	1,699.83

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
350-5-0960-51300	CLOTHING ALLOWANCE	540.00	450.99	540.00	520.00	0.00	0.00	
350-5-0960-51500	OTHER BENEFITS	0.00	720.00	720.00	720.00	720.00	660.00	712.80
350-5-0960-51550	WORKER'S COMPENSATION	710.00	26,444.31	1,198.00	1,033.76	1,198.00	11,366.19	1,186.02
	Type: 51 - Personnel Services Total:	**215,631.13**	**236,982.23**	**226,930.00**	**293,656.08**	**277,346.83**	**242,267.37**	**236,352.27**
Type: 52 - Materials & Supplies								
350-5-0960-52010	OFFICE & COMPUTER SUPPLIES	575.00	564.33	1,000.00	836.69	1,000.00	999.77	990.00
350-5-0960-52030	FOOD & KITCHEN SUPPLIES	45,652.00	43,296.67	55,000.00	44,423.71	55,000.00	35,542.95	54,450.00
350-5-0960-52050	UNIFORMS & CLOTHING	1,650.00	1,639.50	1,850.00	1,722.50	1,850.00	500.00	2,000.00
350-5-0960-52100	FUEL, OIL & LUBRICANTS	100.00	493.52	400.00	682.22	400.00	328.75	396.00
350-5-0960-52150	CHEMICALS	41,376.00	38,900.19	42,000.00	40,217.24	46,000.00	21,075.06	47,610.00
350-5-0960-52200	TOOLS & MINOR EQUIPMENT	8,459.95	8,459.95	15,000.00	12,221.30	15,000.00	7,404.62	10,967.00
350-5-0960-52500	OTHER MATERIALS & SUPPLIES	6,838.05	6,356.17	23,600.00	20,987.14	23,600.00	23,358.83	20,000.27
	Type: 52 - Materials & Supplies Total:	**104,651.00**	**99,710.33**	**138,850.00**	**121,090.80**	**142,850.00**	**89,209.98**	**136,413.27**
Type: 53 - Other Services & Charges								
350-5-0960-53020	REPAIR & MAINT. - BLDGS.	7,036.00	8,842.28	18,100.00	17,790.03	18,100.00	17,321.69	18,900.00
350-5-0960-53040	REPAIR & MAINT.-VEHICLES	0.00	0.00	400.00	0.00	400.00	0.00	396.00
350-5-0960-53090	REPAIR & MAINTENANCE-OTH...	0.00	0.00	29,000.00	3,642.00	53,095.08	40,912.73	53,095.08

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
350-5-0960-53210	ELECTRICITY	15,500.00	19,725.33	21,400.00	22,062.02	21,400.00	18,376.83	21,186.00
350-5-0960-53250	TELEPHONE	1,800.00	1,099.59	1,800.00	1,078.79	1,800.00	674.98	1,782.00
350-5-0960-53280	COPY USAGE EXPENSE	0.00	0.00	100.00	0.00	100.00	0.00	99.00
350-5-0960-53290	POSTAGE & SHIPPING	80.00	80.84	80.00	15.21	80.00	55.09	79.20
350-5-0960-53390	OTHER CONTRACTUAL SERVICES	20,406.00	17,149.20	23,100.00	16,452.29	23,175.00	20,715.21	22,869.00
350-5-0960-53400	TRAINING CONFERENCES	0.00	0.00	2,000.00	951.58	2,000.00	1,871.37	1,980.00
350-5-0960-53470	MEMBERSHIPS & DUES	3,200.00	3,081.68	1,755.00	1,533.29	1,755.00	938.35	5,300.00
350-5-0960-53550	INSURANCE	2,981.40	112.36	2,982.00	94.25	2,982.00	92.57	2,952.18
350-5-0960-53600	BANK CHARGES	5,000.00	14,174.06	5,000.00	13,412.07	5,000.00	5,229.91	4,950.00
350-5-0960-53780	MISC. OTHER SERV. & CHGS.	576.00	528.00	4,000.00	1,156.00	4,000.00	1,786.75	3,960.00
350-5-0960-53930	ADVERTISING & PROMOTIONS	2,990.00	2,908.75	3,500.00	2,775.00	3,500.00	3,033.00	3,465.00
350-5-0960-53990	CONTINGENCY	8,500.00	0.00	8,500.00	0.00	8,500.00	0.00	12,298.00
	Type: 53 - Other Services & Charges Total:	**68,069.40**	**67,702.09**	**121,717.00**	**80,962.53**	**145,887.08**	**111,008.48**	**153,311.46**
	Expense Total:	**388,351.53**	**404,394.65**	**487,497.00**	**495,709.41**	**566,083.91**	**442,485.83**	**526,077.00**
	Fund: 350 - AQUATIC CENTER Surplus (Deficit):	**6,096.47**	**74,160.79**	**1,451.00**	**35,297.09**	**-68,635.91**	**-131,018.75**	**0.00**
	Report Surplus (Deficit):	**6,096.47**	**74,160.79**	**1,451.00**	**35,297.09**	**-68,635.91**	**-131,018.75**	**0.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2026-2027 PROPOSED
Fund: 350 - AQUATIC CENTER							
Revenue							
45 - Charges for Services	127,000.00	179,474.00	145,000.00	159,668.00	145,000.00	105,585.50	0.00
46 - Rental Revenues	14,000.00	29,055.11	14,000.00	30,597.14	14,000.00	18,805.43	159,000.00
48 - Other Revenue	45,000.00	70,078.33	55,000.00	65,793.36	55,000.00	45,352.15	55,000.00
49 - Transfers In	208,448.00	199,948.00	274,948.00	274,948.00	283,448.00	141,724.00	312,077.00
Revenue Total:	**394,448.00**	**478,555.44**	**488,948.00**	**531,006.50**	**497,448.00**	**311,467.08**	**526,077.00**
Expense							
51 - Personnel Services	215,631.13	236,982.23	226,930.00	293,656.08	277,346.83	242,267.37	236,352.27
52 - Materials & Supplies	104,651.00	99,710.33	138,850.00	121,090.80	142,850.00	89,209.98	136,413.27
53 - Other Services & Charges	68,069.40	67,702.09	121,717.00	80,962.53	145,887.08	111,008.48	153,311.46
Expense Total:	**388,351.53**	**404,394.65**	**487,497.00**	**495,709.41**	**566,083.91**	**442,485.83**	**526,077.00**
Fund: 350 - AQUATIC CENTER Surplus (Deficit):	**6,096.47**	**74,160.79**	**1,451.00**	**35,297.09**	**-68,635.91**	**-131,018.75**	**0.00**
Report Surplus (Deficit):	**6,096.47**	**74,160.79**	**1,451.00**	**35,297.09**	**-68,635.91**	**-131,018.75**	**0.00**

Fund Summary

Fund		2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
350 - AQUATIC CENTER		6,096.47	74,160.79	1,451.00	35,297.09	-68,635.91	-131,018.75	0.00
	Report Surplus (Deficit):	**6,096.47**	**74,160.79**	**1,451.00**	**35,297.09**	**-68,635.91**	**-131,018.75**	**0.00**

WORKERS' COMPENSATION SELF-INSURANCE FUND

The Workers' Compensation Self-Insurance Fund accounts for workers' compensation insurance services provided to other departments on a cost reimbursement basis. These are the following departments included in this fund:

- Workers' Compensation

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 601 - WORK COMP SELF-INSUR FUND								
Revenue								
Type: 48 - Other Revenue								
601-48220	OTHER MISC. REVENUE	0.00	10.11	0.00	12.35	0.00	8.33	
601-48250	REFUNDS & REIMBURSMENTS	33,586.00	42,233.95	0.00	31,942.84	0.00	38,068.91	
	Type: 48 - Other Revenue Total:	**33,586.00**	**42,244.06**	**0.00**	**31,955.19**	**0.00**	**38,077.24**	**0.00**
Type: 49 - Transfers In								
601-49010	TRANSFER FROM GENERAL FU...	728,141.00	195,224.76	775,498.00	16,727.95	775,498.00	102,640.63	775,498.00
601-49020	TRANSFER FROM AQUATIC FU...	710.00	26,444.31	1,198.00	989.59	1,198.00	3,453.07	4,500.00
601-49070	TRANSFER FROM SAA	1,985.00	3,214.12	8,118.00	202.89	8,118.00	1,265.94	8,118.00
601-49100	TRANSFER FROM SMA	38,573.00	37,143.86	42,030.00	285,987.13	42,030.00	18,082.99	42,030.00
601-49140	TRANSFER FROM HOTEL/MOTE...	993.00	1,431.44	1,159.00	99.56	1,159.00	447.76	1,159.00
601-49300	TRANSFER FROM CDBG	496.00	897.51	579.00	86.88	579.00	31.61	579.00
	Type: 49 - Transfers In Total:	**770,898.00**	**264,356.00**	**828,582.00**	**304,094.00**	**828,582.00**	**125,922.00**	**831,884.00**
	Revenue Total:	**804,484.00**	**306,600.06**	**828,582.00**	**336,049.19**	**828,582.00**	**163,999.24**	**831,884.00**
Expense								
Type: 53 - Other Services & Charges								
601-5-5050-53120	LEGAL - DEFENSE	6,500.00	3,118.09	13,729.31	13,729.31	5,500.00	2,709.49	5,445.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
601-5-5050-53160	MEDICAL DRUGS & SUPPLIES	5,000.00	6,890.88	21,542.00	21,542.00	12,000.00	17,527.23	15,000.00
601-5-5050-53170	MEDICAL SERVICES	65,000.00	97,364.21	82,324.47	82,324.47	168,000.00	53,340.15	79,239.00
601-5-5050-53180	HOSPITAL	86,000.00	132,375.02	109,744.96	109,744.96	230,000.00	39,404.17	125,000.00
601-5-5050-53190	OTHER PROFESSIONAL SERVICES	212,000.00	141,362.25	212,000.00	134,128.08	245,000.00	141,729.62	180,000.00
601-5-5050-53310	REHABILITATION CARE	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00	
601-5-5050-53390	OTHER CONTRACTUAL SERVICES	101,475.00	65,095.60	104,000.00	63,127.09	113,000.00	34,155.92	75,000.00
601-5-5050-53450	TRAVEL	3,500.00	2,373.86	3,622.34	3,622.34	4,200.00	3,205.58	4,200.00
601-5-5050-53460	SPECIAL TAXES	3,000.00	1,036.87	7,124.15	7,124.15	2,000.00	2,837.39	5,000.00
601-5-5050-53550	INSURANCE	129,209.00	244,831.00	35,134.12	0.00	136,477.00	109,947.00	135,000.00
601-5-5050-53650	CLAIM SETTLEMENTS	90,000.00	16,919.67	118,560.02	118,560.02	90,000.00	48,521.56	90,000.00
601-5-5050-53660	PI - PERMANENT IMPAIRMENT	10,000.00	0.00	5,000.00	0.00	10,000.00	0.00	5,000.00
601-5-5050-53670	PT - PERMANENT TOTAL	26,500.00	21,674.88	26,500.00	21,265.92	38,000.00	19,630.08	28,000.00
601-5-5050-53690	TT - TEMPORARY TOTAL	50,000.00	94,954.14	60,000.00	34,924.55	165,000.00	13,113.37	55,000.00
601-5-5050-53780	MISC. OTHER SERV. & CHGS.	14,800.00	48,409.63	27,800.63	27,800.63	85,000.00	21,976.53	30,000.00
	Type: 53 - Other Services & Charges Total:	**804,484.00**	**876,406.10**	**828,582.00**	**637,893.52**	**1,305,677.00**	**508,098.09**	**831,884.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
Type: 56 - Transfers Out								
601-5-5030-56010	TRANSFER TO GEN FUND	0.00	0.00	0.00	815,544.00	0.00	0.00	
Type: 56 - Transfers Out Total:		**0.00**	**0.00**	**0.00**	**815,544.00**	**0.00**	**0.00**	**0.00**
Expense Total:		**804,484.00**	**876,406.10**	**828,582.00**	**1,453,437.52**	**1,305,677.00**	**508,098.09**	**831,884.00**
Fund: 601 - WORK COMP SELF-INSUR FUND Surplus (Deficit):		**0.00**	**-569,806.04**	**0.00**	**-1,117,388.33**	**-477,095.00**	**-344,098.85**	**0.00**
Report Surplus (Deficit):		**0.00**	**-569,806.04**	**0.00**	**-1,117,388.33**	**-477,095.00**	**-344,098.85**	**0.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets		
Fund: 601 - WORK COMP SELF-INSUR FUND							
Revenue							
48 - Other Revenue	33,586.00	42,244.06	0.00	31,955.19	0.00	38,077.24	0.00
49 - Transfers In	770,898.00	264,356.00	828,582.00	304,094.00	828,582.00	125,922.00	831,884.00
Revenue Total:	**804,484.00**	**306,600.06**	**828,582.00**	**336,049.19**	**828,582.00**	**163,999.24**	**831,884.00**
Expense							
53 - Other Services & Charges	804,484.00	876,406.10	828,582.00	637,893.52	1,305,677.00	508,098.09	831,884.00
56 - Transfers Out	0.00	0.00	0.00	815,544.00	0.00	0.00	0.00
Expense Total:	**804,484.00**	**876,406.10**	**828,582.00**	**1,453,437.52**	**1,305,677.00**	**508,098.09**	**831,884.00**
Fund: 601 - WORK COMP SELF-INSUR FUND Surplus (Deficit):	**0.00**	**-569,806.04**	**0.00**	**-1,117,388.33**	**-477,095.00**	**-344,098.85**	**0.00**
Report Surplus (Deficit):	**0.00**	**-569,806.04**	**0.00**	**-1,117,388.33**	**-477,095.00**	**-344,098.85**	**0.00**

Fund Summary

Fund	2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
601 - WORK COMP SELF-INSUR FUND	0.00	-569,806.04	0.00	-1,117,388.33	-477,095.00	-344,098.85	0.00
Report Surplus (Deficit):	**0.00**	**-569,806.04**	**0.00**	**-1,117,388.33**	**-477,095.00**	**-344,098.85**	**0.00**

INSURANCE RECOVERY FUND

The Insurance recovery Fund is responsible for tracking insurance proceeds from property damage claims, and the applicable expenses to repair or replace the assets. These are the following departments included in this fund:

- Various Departments



Shawnee,OK

Budget Worksheet

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 603 - INSURANCE RECOVERY FUND								
Revenue								
603-48040	INSURANCE RECOVERY	3,528,985.10	3,509,757.81	234,597.22	282,756.36	512,765.70	813,763.49	107,000.00
603-48220	OTHER MISC. REVENUE	0.00	0.00	0.00	0.00	0.00	9.88	
	Revenue Total:	**3,528,985.10**	**3,509,757.81**	**234,597.22**	**282,756.36**	**512,765.70**	**813,773.37**	**107,000.00**
Expense								
Department: 0110 - CITY MANAGER								
603-5-0110-53990	CONTINGENCY	22,849.68	0.00	8,878.42	5,200.00	0.00	0.00	
	Department: 0110 - CITY MANAGER Total:	**22,849.68**	**0.00**	**8,878.42**	**5,200.00**	**0.00**	**0.00**	**0.00**
Department: 0120 - AIRPORT								
603-5-0120-54200	CAPITAL OUTLAY-BLDGS & IMP...	2,325,185.01	280,268.82	2,231,839.30	133,572.23	2,039,697.00	28,114.20	2,013,102.63
603-5-0120-54500	CAPITAL OUTLAY - EQUIPMENT	6,425.00	0.00	6,425.00	2,991.42	6,425.00	0.00	6,360.75
	Department: 0120 - AIRPORT Total:	**2,331,610.01**	**280,268.82**	**2,238,264.30**	**136,563.65**	**2,046,122.00**	**28,114.20**	**2,019,463.38**
Department: 0510 - COMMUNITY DEVELOPMENT								
603-5-0510-54200	CAPITAL OUTLAY-BLDGS & IMP...	884.88	0.00	885.00	0.00	0.00	0.00	
	Department: 0510 - COMMUNITY DEVELOPMENT Total:	**884.88**	**0.00**	**885.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 0520 - CODE ENFORCEMENT, INSPECTIONS, & PERMITTING								
603-5-0520-53040	REPAIR & MAINT- VEHICLES	6,757.32	4,625.60	6,390.53	4,122.53	0.00	0.00	
Department: 0520 - CODE ENFORCEMENT, INSPECTIONS, & PERMITT..		**6,757.32**	**4,625.60**	**6,390.53**	**4,122.53**	**0.00**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
Department: 0620 - POLICE PATROL								
603-5-0620-54200	CAPITAL OUTLAY-BLDGS & IMP...	9,126.24	9,602.91	8,650.00	0.00	10,946.23	9,450.00	
603-5-0620-54500	CAPITAL OUTLAY - EQUIPMENT	145,650.57	448.00	169,695.60	35,841.30	133,634.88	128,122.96	
Department: 0620 - POLICE PATROL Total:		**154,776.81**	**10,050.91**	**178,345.60**	**35,841.30**	**144,581.11**	**137,572.96**	**0.00**
Department: 0640 - ANIMAL WELFARE								
603-5-0640-54200	CAPITAL OUTLAY-BLDGS & IMP...	15,557.73	0.00	15,558.00	0.00	0.00	0.00	
Department: 0640 - ANIMAL WELFARE Total:		**15,557.73**	**0.00**	**15,558.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 0720 - FIRE SUPPRESSION								
603-5-0720-54500	CAPITAL OUTLAY - EQUIPMENT	14,916.24	12,831.57	2,085.00	0.00	0.00	0.00	
Department: 0720 - FIRE SUPPRESSION Total:		**14,916.24**	**12,831.57**	**2,085.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 0740 - EMERGENCY MANAGEMENT								
603-5-0740-54200	CAPITAL OUTLAY-BLDGS & IMP...	8,864.00	0.00	8,864.00	0.00	0.00	0.00	
603-5-0740-54500	CAPITAL OUTLAY - EQUIPMENT	11,049.10	3,700.00	7,350.00	2,467.20	0.00	0.00	
Department: 0740 - EMERGENCY MANAGEMENT Total:		**19,913.10**	**3,700.00**	**16,214.00**	**2,467.20**	**0.00**	**0.00**	**0.00**
Department: 0810 - ENGINEERING								
603-5-0810-54500	CAPITAL OUTLAY - EQUIPMENT	14,795.00	14,554.00	0.00	0.00	0.00	0.00	
Department: 0810 - ENGINEERING Total:		**14,795.00**	**14,554.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 0920 - STREETS								
603-5-0920-54200	CAPITAL OUTLAY-BLDGS & IMP...	0.00	0.00	20,000.00	13,553.23	0.00	0.00	
Department: 0920 - STREETS Total:		**0.00**	**0.00**	**20,000.00**	**13,553.23**	**0.00**	**0.00**	**0.00**
Department: 0930 - TRAFFIC CONTROL								
603-5-0930-54500	CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	59,762.10	56,245.00	0.00	0.00	
Department: 0930 - TRAFFIC CONTROL Total:		**0.00**	**0.00**	**59,762.10**	**56,245.00**	**0.00**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
Department: 0940 - PARKS								
603-5-0940-53020	Repair & Maint - Bldgs	0.00	0.00	0.00	0.00	3,647.00	3,600.00	
603-5-0940-54200	CAPITAL OUTLAY-BLDGS & IMP...	116,512.01	0.00	116,512.00	86,455.00	845.34	0.00	
Department: 0940 - PARKS Total:		**116,512.01**	**0.00**	**116,512.00**	**86,455.00**	**4,492.34**	**3,600.00**	**0.00**
Department: 0950 - CEMETERY								
603-5-0950-54200	CAPITAL OUTLAY-BLDGS & IMP...	3,862.00	0.00	0.00	0.00	0.00	0.00	
Department: 0950 - CEMETERY Total:		**3,862.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 0960 - POOL								
603-5-0960-53030	REPAIR & MAINT-EQUIP	10,327.00	10,327.00	0.00	0.00	0.00	0.00	
603-5-0960-54200	CAPITAL OUTLAY-BLDGS & IMP...	71,392.30	0.00	71,393.00	0.00	2,204.54	0.00	
Department: 0960 - POOL Total:		**81,719.30**	**10,327.00**	**71,393.00**	**0.00**	**2,204.54**	**0.00**	**0.00**
Department: 1010 - UTILITY ADMINISTRATION								
603-5-1010-54200	CAPITAL OUTLAY-BLDGS & IMP...	89,930.84	14,905.46	236,604.37	120,786.87	110,417.50	109,800.00	
Department: 1010 - UTILITY ADMINISTRATION Total:		**89,930.84**	**14,905.46**	**236,604.37**	**120,786.87**	**110,417.50**	**109,800.00**	**0.00**
Department: 1020 - LAKE OPERATIONS								
603-5-1020-53090	REPAIR & MAINTENANCE-OTH...	7,463.00	6,572.00	0.00	0.00	0.00	0.00	
Department: 1020 - LAKE OPERATIONS Total:		**7,463.00**	**6,572.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 1040 - WATER DISTRIBUTION								
603-5-1040-53040	REPAIR & MAINT- VEHICLES	2,603.00	2,603.00	7,541.57	6,136.20	0.00	0.00	
603-5-1040-54500	CAPITAL OUTLAY - EQUIPMENT	9,428.43	0.00	9,429.00	7,444.68	0.00	0.00	
Department: 1040 - WATER DISTRIBUTION Total:		**12,031.43**	**2,603.00**	**16,970.57**	**13,580.88**	**0.00**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
Department: 1050 - NORTH SEWER TREATMENT PLANT								
603-5-1050-53090	REPAIR & MAINTENANCE-OTH...	0.00	0.00	0.00	0.00	79,412.29	79,412.29	
Department: 1050 - NORTH SEWER TREATMENT PLANT Total:		**0.00**	**0.00**	**0.00**	**0.00**	**79,412.29**	**79,412.29**	**0.00**
Department: 1060 - SOUTH SEWER TREATMENT PLANT								
603-5-1060-54200	CAPITAL OUTLAY-BLDGS & IMP...	0.00	0.00	0.00	0.00	8,227.89	8,000.00	
Department: 1060 - SOUTH SEWER TREATMENT PLANT Total:		**0.00**	**0.00**	**0.00**	**0.00**	**8,227.89**	**8,000.00**	**0.00**
Department: 1210 - EXPO CENTER								
603-5-1210-54200	CAPITAL OUTLAY-BLDGS & IMP...	626,670.90	0.00	649,266.34	40,852.24	29,300.00	0.00	
Department: 1210 - EXPO CENTER Total:		**626,670.90**	**0.00**	**649,266.34**	**40,852.24**	**29,300.00**	**0.00**	**0.00**
Department: 1420 - CDBG HOUSING REHAB								
603-5-1420-54200	CAPITAL OUTLAY-BLDGS & IMP...	8,734.85	4,817.50	3,576.00	0.00	0.00	0.00	
Department: 1420 - CDBG HOUSING REHAB Total:		**8,734.85**	**4,817.50**	**3,576.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 4020 - BUILDING MAINTENANCE								
603-5-4020-53040	REPAIR & MAINT- VEHICLES	0.00	0.00	0.00	0.00	2,610.47	2,610.47	
Department: 4020 - BUILDING MAINTENANCE Total:		**0.00**	**0.00**	**0.00**	**0.00**	**2,610.47**	**2,610.47**	**0.00**
Expense Total:		**3,528,985.10**	**365,255.86**	**3,640,705.23**	**515,667.90**	**2,427,368.14**	**369,109.92**	**2,019,463.38**
Fund: 603 - INSURANCE RECOVERY FUND Surplus (Deficit):		**0.00**	**3,144,501.95**	**-3,406,108.01**	**-232,911.54**	**-1,914,602.44**	**444,663.45**	**-1,912,463.38**
Report Surplus (Deficit):		**0.00**	**3,144,501.95**	**-3,406,108.01**	**-232,911.54**	**-1,914,602.44**	**444,663.45**	**-1,912,463.38**

Group Summary

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2026-2027 PROPOSED
Fund: 603 - INSURANCE RECOVERY FUND							
Revenue							
	3,528,985.10	3,509,757.81	234,597.22	282,756.36	512,765.70	813,773.37	107,000.00
Revenue Total:	**3,528,985.10**	**3,509,757.81**	**234,597.22**	**282,756.36**	**512,765.70**	**813,773.37**	**107,000.00**
Expense							
0110 - CITY MANAGER	22,849.68	0.00	8,878.42	5,200.00	0.00	0.00	0.00
0120 - AIRPORT	2,331,610.01	280,268.82	2,238,264.30	136,563.65	2,046,122.00	28,114.20	2,019,463.38
0510 - COMMUNITY DEVELOPMENT	884.88	0.00	885.00	0.00	0.00	0.00	0.00
0520 - CODE ENFORCEMENT, INSPECTIONS, & PERMITTING	6,757.32	4,625.60	6,390.53	4,122.53	0.00	0.00	0.00
0620 - POLICE PATROL	154,776.81	10,050.91	178,345.60	35,841.30	144,581.11	137,572.96	0.00
0640 - ANIMAL WELFARE	15,557.73	0.00	15,558.00	0.00	0.00	0.00	0.00
0720 - FIRE SUPPRESSION	14,916.24	12,831.57	2,085.00	0.00	0.00	0.00	0.00
0740 - EMERGENCY MANAGEMENT	19,913.10	3,700.00	16,214.00	2,467.20	0.00	0.00	0.00
0810 - ENGINEERING	14,795.00	14,554.00	0.00	0.00	0.00	0.00	0.00
0920 - STREETS	0.00	0.00	20,000.00	13,553.23	0.00	0.00	0.00
0930 - TRAFFIC CONTROL	0.00	0.00	59,762.10	56,245.00	0.00	0.00	0.00
0940 - PARKS	116,512.01	0.00	116,512.00	86,455.00	4,492.34	3,600.00	0.00
0950 - CEMETERY	3,862.00	0.00	0.00	0.00	0.00	0.00	0.00
0960 - POOL	81,719.30	10,327.00	71,393.00	0.00	2,204.54	0.00	0.00
1010 - UTILITY ADMINISTRATION	89,930.84	14,905.46	236,604.37	120,786.87	110,417.50	109,800.00	0.00
1020 - LAKE OPERATIONS	7,463.00	6,572.00	0.00	0.00	0.00	0.00	0.00
1040 - WATER DISTRIBUTION	12,031.43	2,603.00	16,970.57	13,580.88	0.00	0.00	0.00
1050 - NORTH SEWER TREATMENT PLANT	0.00	0.00	0.00	0.00	79,412.29	79,412.29	0.00
1060 - SOUTH SEWER TREATMENT PLANT	0.00	0.00	0.00	0.00	8,227.89	8,000.00	0.00
1210 - EXPO CENTER	626,670.90	0.00	649,266.34	40,852.24	29,300.00	0.00	0.00
1420 - CDBG HOUSING REHAB	8,734.85	4,817.50	3,576.00	0.00	0.00	0.00	0.00
4020 - BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	2,610.47	2,610.47	0.00
Expense Total:	**3,528,985.10**	**365,255.86**	**3,640,705.23**	**515,667.90**	**2,427,368.14**	**369,109.92**	**2,019,463.38**
Fund: 603 - INSURANCE RECOVERY FUND Surplus (Deficit):	**0.00**	**3,144,501.95**	**-3,406,108.01**	**-232,911.54**	**-1,914,602.44**	**444,663.45**	**-1,912,463.38**
Report Surplus (Deficit):	**0.00**	**3,144,501.95**	**-3,406,108.01**	**-232,911.54**	**-1,914,602.44**	**444,663.45**	**-1,912,463.38**

Fund Summary

Fund	2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
603 - INSURANCE RECOVERY FUND	0.00	3,144,501.95	-3,406,108.01	-232,911.54	-1,914,602.44	444,663.45	-1,912,463.38
Report Surplus (Deficit):	**0.00**	**3,144,501.95**	**-3,406,108.01**	**-232,911.54**	**-1,914,602.44**	**444,663.45**	**-1,912,463.38**

LIBRARY FUND

The Library Fund accounts for maintenance of the city library. The main funding source is General Fund transfer. These are the following departments included in this fund:

- Library

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 701 - LIBRARY FUND								
Revenue								
Type: 48 - Other Revenue								
701-48220	OTHER MISC. REVENUE	0.00	0.00	0.00	0.83	0.00	50.75	
	Type: 48 - Other Revenue Total:	**0.00**	**0.00**	**0.00**	**0.83**	**0.00**	**50.75**	**0.00**
Type: 49 - Transfers In								
701-49010	TRANSFER FROM GENERAL FU...	85,000.00	85,000.00	93,376.00	93,376.00	93,376.00	46,688.00	90,000.00
	Type: 49 - Transfers In Total:	**85,000.00**	**85,000.00**	**93,376.00**	**93,376.00**	**93,376.00**	**46,688.00**	**90,000.00**
	Revenue Total:	**85,000.00**	**85,000.00**	**93,376.00**	**93,376.83**	**93,376.00**	**46,738.75**	**90,000.00**
Expense								
Type: 52 - Materials & Supplies								
701-5-1110-52220	BLDG MATERIALS & SUPPLIES	100.00	0.00	56.97	0.00	0.00	0.00	99.00
701-5-1110-52500	OTHER MATERIALS & SUPPLIES	4,000.00	2,400.72	8,008.54	8,008.54	7,542.46	7,542.46	7,920.00
	Type: 52 - Materials & Supplies Total:	**4,100.00**	**2,400.72**	**8,065.51**	**8,008.54**	**7,542.46**	**7,542.46**	**8,019.00**
Type: 53 - Other Services & Charges								
701-5-1110-53010	EQUIP. MAINT. CONTRACTS	2,400.00	2,400.00	2,734.49	2,734.49	2,700.00	2,580.00	2,673.00
701-5-1110-53020	REPAIR & MAINT. - BLDGS.	15,000.00	14,707.29	18,000.00	14,331.07	18,557.54	18,411.85	17,820.00
701-5-1110-53210	ELECTRICITY	45,000.00	35,581.86	45,000.00	26,782.13	45,000.00	23,763.49	44,550.00
701-5-1110-53250	TELEPHONE	8,000.00	7,549.26	8,000.00	7,509.54	8,000.00	5,547.64	7,920.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
701-5-1110-53550	INSURANCE	6,526.00	0.00	6,526.00	0.00	6,526.00	0.00	6,460.74
701-5-1110-53780	MISC. OTHER SERV. & CHGS.	900.00	900.00	900.00	850.00	900.00	575.00	757.26
701-5-1110-53990	CONTINGENCY	1,650.00	0.00	1,650.00	0.00	1,650.00	0.00	1,800.00
Type: 53 - Other Services & Charges Total:		**79,476.00**	**61,138.41**	**82,810.49**	**52,207.23**	**83,333.54**	**50,877.98**	**81,981.00**
Expense Total:		**83,576.00**	**63,539.13**	**90,876.00**	**60,215.77**	**90,876.00**	**58,420.44**	**90,000.00**
Fund: 701 - LIBRARY FUND Surplus (Deficit):		**1,424.00**	**21,460.87**	**2,500.00**	**33,161.06**	**2,500.00**	**-11,681.69**	**0.00**
Report Surplus (Deficit):		**1,424.00**	**21,460.87**	**2,500.00**	**33,161.06**	**2,500.00**	**-11,681.69**	**0.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets		
Fund: 701 - LIBRARY FUND							
Revenue							
48 - Other Revenue	0.00	0.00	0.00	0.83	0.00	50.75	0.00
49 - Transfers In	85,000.00	85,000.00	93,376.00	93,376.00	93,376.00	46,688.00	90,000.00
Revenue Total:	**85,000.00**	**85,000.00**	**93,376.00**	**93,376.83**	**93,376.00**	**46,738.75**	**90,000.00**
Expense							
52 - Materials & Supplies	4,100.00	2,400.72	8,065.51	8,008.54	7,542.46	7,542.46	8,019.00
53 - Other Services & Charges	79,476.00	61,138.41	82,810.49	52,207.23	83,333.54	50,877.98	81,981.00
Expense Total:	**83,576.00**	**63,539.13**	**90,876.00**	**60,215.77**	**90,876.00**	**58,420.44**	**90,000.00**
Fund: 701 - LIBRARY FUND Surplus (Deficit):	**1,424.00**	**21,460.87**	**2,500.00**	**33,161.06**	**2,500.00**	**-11,681.69**	**0.00**
Report Surplus (Deficit):	**1,424.00**	**21,460.87**	**2,500.00**	**33,161.06**	**2,500.00**	**-11,681.69**	**0.00**

Fund Summary

Fund		2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
701 - LIBRARY FUND		1,424.00	21,460.87	2,500.00	33,161.06	2,500.00	-11,681.69	0.00
	Report Surplus (Deficit):	**1,424.00**	**21,460.87**	**2,500.00**	**33,161.06**	**2,500.00**	**-11,681.69**	**0.00**

CEMETERY PERPETUAL CARE FUND

The Cemetery Perpetual Care Fund accounts for the continuing care and maintenance as well as future capital investments of the city owned cemetery funded with fees restricted by external sources. These are the following departments included in this fund:

- Cemetery



Shawnee,OK

Budget Worksheet

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 702 - CEMETERY PERPETUAL FUND								
Revenue								
Type: 48 - Other Revenue								
702-48060	CEMETERY LOT SALES	1,000.00	2,975.00	1,000.00	3,025.00	1,000.00	3,737.50	1,000.00
702-48070	OTHER CEMETERY REVENUE	3,000.00	3,866.25	3,000.00	4,205.00	3,000.00	7,903.41	3,000.00
	Type: 48 - Other Revenue Total:	**4,000.00**	**6,841.25**	**4,000.00**	**7,230.00**	**4,000.00**	**11,640.91**	**4,000.00**
	Revenue Total:	**4,000.00**	**6,841.25**	**4,000.00**	**7,230.00**	**4,000.00**	**11,640.91**	**4,000.00**
Expense								
Type: 54 - Capital Outlay								
702-5-0950-54200	CAPITAL OUTLAY-BLDGS & IMP...	0.00	0.00	3,862.00	0.00	3,862.00	0.00	4,000.00
	Type: 54 - Capital Outlay Total:	**0.00**	**0.00**	**3,862.00**	**0.00**	**3,862.00**	**0.00**	**4,000.00**
	Expense Total:	**0.00**	**0.00**	**3,862.00**	**0.00**	**3,862.00**	**0.00**	**4,000.00**
	Fund: 702 - CEMETERY PERPETUAL FUND Surplus (Deficit):	**4,000.00**	**6,841.25**	**138.00**	**7,230.00**	**138.00**	**11,640.91**	**0.00**
	Report Surplus (Deficit):	**4,000.00**	**6,841.25**	**138.00**	**7,230.00**	**138.00**	**11,640.91**	**0.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets		
Fund: 702 - CEMETERY PERPETUAL FUND							
Revenue							
48 - Other Revenue	4,000.00	6,841.25	4,000.00	7,230.00	4,000.00	11,640.91	4,000.00
Revenue Total:	**4,000.00**	**6,841.25**	**4,000.00**	**7,230.00**	**4,000.00**	**11,640.91**	**4,000.00**
Expense							
54 - Capital Outlay	0.00	0.00	3,862.00	0.00	3,862.00	0.00	4,000.00
Expense Total:	**0.00**	**0.00**	**3,862.00**	**0.00**	**3,862.00**	**0.00**	**4,000.00**
Fund: 702 - CEMETERY PERPETUAL FUND Surplus (Deficit):	**4,000.00**	**6,841.25**	**138.00**	**7,230.00**	**138.00**	**11,640.91**	**0.00**
Report Surplus (Deficit):	**4,000.00**	**6,841.25**	**138.00**	**7,230.00**	**138.00**	**11,640.91**	**0.00**

Fund Summary

Fund	2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
702 - CEMETERY PERPETUAL FUND	4,000.00	6,841.25	138.00	7,230.00	138.00	11,640.91	0.00
Report Surplus (Deficit):	**4,000.00**	**6,841.25**	**138.00**	**7,230.00**	**138.00**	**11,640.91**	**0.00**

SISTER CITIES FUND

The Sister Cities Fund accounts for the activities carried out under the Sister Cities program with Nikaho, Japan. The main funding source is a transfer from the Economic Development Fund. These are the following departments included in this fund:

- Sister Cities

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 709 - SISTER CITIES FUND								
Revenue								
Type: 44 - Gifts & Donations								
709-44050	COLLECTIONS - JAPAN TRIP	0.00	10,429.80	0.00	214.92	0.00	0.00	
	Type: 44 - Gifts & Donations Total:	**0.00**	**10,429.80**	**0.00**	**214.92**	**0.00**	**0.00**	**0.00**
Type: 48 - Other Revenue								
709-48220	OTHER MISC. REVENUE	0.00	0.00	0.00	0.00	0.00	277.50	
	Type: 48 - Other Revenue Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**277.50**	**0.00**
Type: 49 - Transfers In								
709-49050	TRANSFER FROM ECON DEVLPT	0.00	0.00	0.00	0.00	42,500.00	0.00	
	Type: 49 - Transfers In Total:	**0.00**	**0.00**	**0.00**	**0.00**	**42,500.00**	**0.00**	**0.00**
	Revenue Total:	**0.00**	**10,429.80**	**0.00**	**214.92**	**42,500.00**	**277.50**	**0.00**
Expense								
Type: 53 - Other Services & Charges								
709-5-1320-53450	TRAVEL	42,500.00	40,429.80	42,500.00	15,213.72	39,060.26	0.00	
709-5-1320-53990	CONTINGENCY	0.00	0.00	0.00	0.00	3,439.74	3,439.74	
	Type: 53 - Other Services & Charges Total:	**42,500.00**	**40,429.80**	**42,500.00**	**15,213.72**	**42,500.00**	**3,439.74**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
				Defined Budgets				
Type: 56 - Transfers Out								
709-5-5030-56010	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	2,178.00	0.00	0.00	
Type: 56 - Transfers Out Total:		**0.00**	**0.00**	**0.00**	**2,178.00**	**0.00**	**0.00**	**0.00**
Expense Total:		**42,500.00**	**40,429.80**	**42,500.00**	**17,391.72**	**42,500.00**	**3,439.74**	**0.00**
Fund: 709 - SISTER CITIES FUND Surplus (Deficit):		**-42,500.00**	**-30,000.00**	**-42,500.00**	**-17,176.80**	**0.00**	**-3,162.24**	**0.00**
Report Surplus (Deficit):		**-42,500.00**	**-30,000.00**	**-42,500.00**	**-17,176.80**	**0.00**	**-3,162.24**	**0.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets		
Fund: 709 - SISTER CITIES FUND							
Revenue							
44 - Gifts & Donations	0.00	10,429.80	0.00	214.92	0.00	0.00	0.00
48 - Other Revenue	0.00	0.00	0.00	0.00	0.00	277.50	0.00
49 - Transfers In	0.00	0.00	0.00	0.00	42,500.00	0.00	0.00
Revenue Total:	**0.00**	**10,429.80**	**0.00**	**214.92**	**42,500.00**	**277.50**	**0.00**
Expense							
53 - Other Services & Charges	42,500.00	40,429.80	42,500.00	15,213.72	42,500.00	3,439.74	0.00
56 - Transfers Out	0.00	0.00	0.00	2,178.00	0.00	0.00	0.00
Expense Total:	**42,500.00**	**40,429.80**	**42,500.00**	**17,391.72**	**42,500.00**	**3,439.74**	**0.00**
Fund: 709 - SISTER CITIES FUND Surplus (Deficit):	**-42,500.00**	**-30,000.00**	**-42,500.00**	**-17,176.80**	**0.00**	**-3,162.24**	**0.00**
Report Surplus (Deficit):	**-42,500.00**	**-30,000.00**	**-42,500.00**	**-17,176.80**	**0.00**	**-3,162.24**	**0.00**

Fund Summary

Fund		2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
709 - SISTER CITIES FUND		-42,500.00	-30,000.00	-42,500.00	-17,176.80	0.00	-3,162.24	0.00
	Report Surplus (Deficit):	**-42,500.00**	**-30,000.00**	**-42,500.00**	**-17,176.80**	**0.00**	**-3,162.24**	**0.00**

SHAWNEE AIRPORT AUTHORITY

The Shawnee Airport Authority fund provides for the operation of the City of Shawnee Municipal Airport. The main revenue sources include rental revenues and federal grants for capital projects. These are the following departments included in this fund:

- Airport

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 511 - SHAWNEE AIRPORT AUTHORITY								
Revenue								
Type: 41 - Intergovernmental Rev								
511-41010	FEDERAL GRANT REVENUE	876,317.00	462,220.00	180,000.00	0.00	884,952.00	24,504.00	885,000.00
511-41020	STATE GRANT REVENUE	48,684.00	254,142.67	0.00	8,999.49	0.00	0.00	880,000.00
	Type: 41 - Intergovernmental Rev Total:	**925,001.00**	**716,362.67**	**180,000.00**	**8,999.49**	**884,952.00**	**24,504.00**	**1,765,000.00**
Type: 46 - Rental Revenues								
511-46250	NON-AERONAUTICAL REVENUE	289,000.00	91,438.04	83,300.00	55,027.26	0.00	240,326.96	91,199.00
511-46260	AERONAUTICAL REVENUE	109,961.00	60,177.40	56,400.00	69,738.40	0.00	70,119.80	59,544.00
	Type: 46 - Rental Revenues Total:	**398,961.00**	**151,615.44**	**139,700.00**	**124,765.66**	**0.00**	**310,446.76**	**150,743.00**
Type: 48 - Other Revenue								
511-48160	OIL & LUB SALES	1,000.00	466.78	1,000.00	179.95	1,000.00	170.10	1,000.00
511-48220	OTHER MISC. REVENUE	100.00	1,865.69	100.00	15.82	100.00	32.78	4,368,899.00
511-48250	REFUNDS & REIMBURSMENTS	0.00	370.88	0.00	250.00	0.00	183.22	
511-48360	FUEL SALES	345,000.00	193,987.72	225,000.00	199,724.22	225,000.00	195,210.92	225,000.00
	Type: 48 - Other Revenue Total:	**346,100.00**	**196,691.07**	**226,100.00**	**200,169.99**	**226,100.00**	**195,597.02**	**4,594,899.00**

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Type: 49 - Transfers In								
511-49010	TRANSFER FROM GENERAL FU...	230,230.00	225,000.00	50,230.00	180,000.00	410,230.00	112,505.00	191,000.00
	Type: 49 - Transfers In Total:	**230,230.00**	**225,000.00**	**50,230.00**	**180,000.00**	**410,230.00**	**112,505.00**	**191,000.00**
	Revenue Total:	**1,900,292.00**	**1,289,669.18**	**596,030.00**	**513,935.14**	**1,521,282.00**	**643,052.78**	**6,701,642.00**
Expense								
Type: 51 - Personnel Services								
511-5-0120-51010	REGULAR SALARIES	206,680.64	176,610.22	217,719.05	161,439.90	178,605.00	158,881.04	192,674.35
511-5-0120-51020	OVERTIME	5,000.00	2,632.48	6,300.00	2,591.89	1,800.00	1,518.14	1,782.00
511-5-0120-51040	LONGEVITY	1,646.66	593.60	1,959.00	1,035.20	2,964.00	2,392.00	2,934.36
511-5-0120-51050	SKILLS INCENTIVES	1,176.00	1,412.32	1,588.00	582.40	0.00	537.60	850.00
511-5-0120-51060	EDUCATIONAL INCENTIVES	0.00	0.00	422.40	422.40	0.00	576.00	
511-5-0120-51110	SOCIAL SECURITY	13,501.44	10,970.68	14,162.00	10,298.19	11,697.00	9,913.07	12,131.58
511-5-0120-51120	MEDICARE	3,157.84	2,565.83	3,313.00	2,916.84	2,729.00	2,318.40	2,837.18
511-5-0120-51130	HEALTH INSURANCE	27,734.28	22,956.76	25,095.00	19,609.03	20,545.00	18,331.78	18,574.38
511-5-0120-51140	LIFE INSURANCE	789.96	479.52	790.00	718.69	494.00	509.26	489.06
511-5-0120-51150	OMRF RETIREMENT	15,897.70	16,010.32	16,560.55	16,560.55	19,054.00	16,931.85	21,399.04
511-5-0120-51300	CLOTHING ALLOWANCE	2,700.00	2,092.06	2,700.00	1,414.20	1,080.00	1,322.15	1,200.00
511-5-0120-51500	OTHER BENEFITS	5,520.00	5,520.00	5,520.00	5,520.00	5,520.00	5,060.00	5,520.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
511-5-0120-51550	WORKER'S COMPENSATION	1,985.00	3,214.12	8,118.00	219.21	5,795.00	1,304.66	8,036.82
	Type: 51 - Personnel Services Total:	**285,789.52**	**245,057.91**	**304,247.00**	**223,328.50**	**250,283.00**	**219,595.95**	**268,428.77**
Type: 52 - Materials & Supplies								
511-5-0120-52010	OFFICE & COMPUTER SUPPLIES	500.00	458.80	600.00	120.13	600.00	596.00	600.00
511-5-0120-52030	FOOD & KITCHEN SUPPLIES	1,200.00	953.44	1,200.00	499.96	1,200.00	999.97	1,188.00
511-5-0120-52050	UNIFORMS AND CLOTHING	580.00	463.34	580.00	303.00	580.00	499.00	520.00
511-5-0120-52100	FUEL, OIL & LUBRICANTS	3,500.00	2,629.97	3,000.00	1,451.62	3,000.00	1,885.12	2,970.00
511-5-0120-52110	FUEL AND OIL FOR RESALE	800.00	424.24	800.00	430.69	800.00	449.06	600.00
511-5-0120-52150	CHEMICALS	200.00	0.00	200.00	0.00	2,000.00	0.00	2,000.00
511-5-0120-52160	MEDICAL SUPPLIES	120.00	0.00	120.00	106.29	120.00	0.00	115.00
511-5-0120-52170	LOW LEAD 100 OCTANE FUEL	199,000.00	73,884.87	100,000.00	63,423.88	100,000.00	62,850.27	99,000.00
511-5-0120-52180	JET A FUEL	145,000.00	78,954.90	100,000.00	71,260.90	100,000.00	77,981.82	99,000.00
511-5-0120-52200	TOOLS & MINOR EQUIPMENT	2,000.00	923.59	2,000.00	1,743.37	2,000.00	1,431.40	2,500.00
511-5-0120-52240	EQUIPMENT PARTS & SUPPLIES	4,000.00	1,669.42	4,000.00	1,434.24	4,000.00	1,200.00	2,000.00
511-5-0120-52500	OTHER MATERIALS & SUPPLIES	2,500.00	1,006.05	2,500.00	1,415.92	2,500.00	1,809.57	2,200.00
	Type: 52 - Materials & Supplies Total:	**359,400.00**	**161,368.62**	**215,000.00**	**142,190.00**	**216,800.00**	**149,702.21**	**212,693.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
				Defined Budgets				
Type: 53 - Other Services & Charges								
511-5-0120-53010	EQUIP. MAINT. CONTRACTS	7,000.00	4,600.00	11,300.00	4,300.00	11,300.00	8,614.00	12,000.00
511-5-0120-53020	REPAIR & MAINT. - BLDGS.	46,500.00	13,670.47	10,000.00	2,900.00	30,000.00	3,991.64	20,000.00
511-5-0120-53030	REPAIR & MAINT. - EQUIP.	30,300.00	21,112.93	32,184.72	16,655.38	35,000.00	7,540.64	34,650.00
511-5-0120-53040	REPAIR & MAINT.-VEHICLES	7,000.00	4,611.56	7,000.00	3,842.19	10,000.00	3,862.85	6,930.00
511-5-0120-53090	REPAIR & MAINT. - OTHER	5,000.00	517.98	5,000.00	1,949.62	5,000.00	247.00	4,000.00
511-5-0120-53100	LEGAL SERVICES	0.00	0.00	0.00	0.00	75,000.00	75,000.00	65,000.00
511-5-0120-53190	OTHER PROFESSIONAL SERVICES	35,000.00	13,258.04	0.00	0.00	50,000.00	0.00	50,000.00
511-5-0120-53200	NATURAL GAS	5,500.00	6,094.58	2,174.57	2,174.57	2,400.00	366.44	
511-5-0120-53210	ELECTRICITY	50,000.00	25,716.75	28,325.43	20,909.86	20,350.00	13,734.36	29,700.00
511-5-0120-53250	TELEPHONE	2,760.00	3,716.92	7,100.00	4,983.61	6,800.00	5,950.12	5,000.00
511-5-0120-53280	COPY USAGE EXPENSE	200.00	0.00	200.00	0.00	200.00	0.00	50.00
511-5-0120-53290	POSTAGE & SHIPPING	300.00	30.98	300.00	19.63	300.00	0.00	100.00
511-5-0120-53390	OTHER CONTRACTUAL SERVICES	500.00	0.00	86,000.00	48,138.47	31,000.00	28,480.00	27,200.00
511-5-0120-53410	OTHER TRAINING	0.00	0.00	300.00	225.00	1,250.00	150.00	297.00
511-5-0120-53470	MEMBERSHIPS & DUES	400.00	350.00	1,500.00	1,025.00	1,500.00	1,400.00	1,200.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
511-5-0120-53480	FILING FEES & PERMITS	100.00	50.00	100.00	50.00	100.00	70.00	99.00
511-5-0120-53490	BOOKS & SUBSCRIPTIONS	300.00	39.00	200.00	50.00	300.00	0.00	198.00
511-5-0120-53530	LEGAL ADVERTISING	1,000.00	604.20	2,000.00	678.10	3,000.00	2,405.46	1,980.00
511-5-0120-53540	PRINTING	100.00	0.00	300.00	95.00	300.00	163.75	200.00
511-5-0120-53550	INSURANCE	41,400.00	25,829.88	47,000.00	8,624.39	47,000.00	8,756.66	41,241.36
511-5-0120-53570	EQUIPMENT RENTAL	6,000.00	6,000.00	0.00	0.00	0.00	0.00	
511-5-0120-53780	MISC. OTHER SERV. & CHGS.	500.00	203.90	500.00	10.25	500.00	0.00	5,738.64
511-5-0120-53930	ADVERTISING & PROMOTIONS	1,500.00	435.60	1,500.00	172.46	1,500.00	200.00	500.00
511-5-0120-53990	CONTINGENCY	36,000.00	0.00	0.00	0.00	15,000.00	0.00	131,895.00
	Type: 53 - Other Services & Charges Total:	**277,360.00**	**126,842.79**	**242,984.72**	**116,803.53**	**347,800.00**	**160,932.92**	**437,979.00**
Type: 54 - Capital Outlay								
511-5-0120-54200	CAPITAL OUTLAY-BLDGS & IMP...	1,151,263.00	891,485.63	490,400.00	33,600.00	976,198.00	0.00	5,749,498.00
	Type: 54 - Capital Outlay Total:	**1,151,263.00**	**891,485.63**	**490,400.00**	**33,600.00**	**976,198.00**	**0.00**	**5,749,498.00**
Type: 55 - Debt Services								
511-5-0120-55500	LEASE PAYMENTS-EQUIPMENT	33,376.44	25,776.36	33,377.00	25,776.36	33,377.00	25,880.00	33,043.23
	Type: 55 - Debt Services Total:	**33,376.44**	**25,776.36**	**33,377.00**	**25,776.36**	**33,377.00**	**25,880.00**	**33,043.23**
Type: 56 - Transfers Out								
511-5-5030-56060	TRANSFER TO STREET IMPROV ...	0.00	0.00	0.00	686,891.00	0.00	0.00	

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
				Defined Budgets				
511-5-5030-56160	TRANSFER TO CAP. IMPROV. F...	0.00	0.00	0.00	65,000.00	0.00	0.00	
Type: 56 - Transfers Out Total:		**0.00**	**0.00**	**0.00**	**751,891.00**	**0.00**	**0.00**	**0.00**
Expense Total:		**2,107,188.96**	**1,450,531.31**	**1,286,008.72**	**1,293,589.39**	**1,824,458.00**	**556,111.08**	**6,701,642.00**
Fund: 511 - SHAWNEE AIRPORT AUTHORITY Surplus (Deficit):		**-206,896.96**	**-160,862.13**	**-689,978.72**	**-779,654.25**	**-303,176.00**	**86,941.70**	**0.00**
Report Surplus (Deficit):		**-206,896.96**	**-160,862.13**	**-689,978.72**	**-779,654.25**	**-303,176.00**	**86,941.70**	**0.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2026-2027 PROPOSED
Fund: 511 - SHAWNEE AIRPORT AUTHORITY							
Revenue							
41 - Intergovernmental Rev	925,001.00	716,362.67	180,000.00	8,999.49	884,952.00	24,504.00	1,765,000.00
46 - Rental Revenues	398,961.00	151,615.44	139,700.00	124,765.66	0.00	310,446.76	150,743.00
48 - Other Revenue	346,100.00	196,691.07	226,100.00	200,169.99	226,100.00	195,597.02	4,594,899.00
49 - Transfers In	230,230.00	225,000.00	50,230.00	180,000.00	410,230.00	112,505.00	191,000.00
Revenue Total:	**1,900,292.00**	**1,289,669.18**	**596,030.00**	**513,935.14**	**1,521,282.00**	**643,052.78**	**6,701,642.00**
Expense							
51 - Personnel Services	285,789.52	245,057.91	304,247.00	223,328.50	250,283.00	219,595.95	268,428.77
52 - Materials & Supplies	359,400.00	161,368.62	215,000.00	142,190.00	216,800.00	149,702.21	212,693.00
53 - Other Services & Charges	277,360.00	126,842.79	242,984.72	116,803.53	347,800.00	160,932.92	437,979.00
54 - Capital Outlay	1,151,263.00	891,485.63	490,400.00	33,600.00	976,198.00	0.00	5,749,498.00
55 - Debt Services	33,376.44	25,776.36	33,377.00	25,776.36	33,377.00	25,880.00	33,043.23
56 - Transfers Out	0.00	0.00	0.00	751,891.00	0.00	0.00	0.00
Expense Total:	**2,107,188.96**	**1,450,531.31**	**1,286,008.72**	**1,293,589.39**	**1,824,458.00**	**556,111.08**	**6,701,642.00**
Fund: 511 - SHAWNEE AIRPORT AUTHORITY Surplus (Deficit):	**-206,896.96**	**-160,862.13**	**-689,978.72**	**-779,654.25**	**-303,176.00**	**86,941.70**	**0.00**
Report Surplus (Deficit):	**-206,896.96**	**-160,862.13**	**-689,978.72**	**-779,654.25**	**-303,176.00**	**86,941.70**	**0.00**

Fund Summary

Fund	2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
511 - SHAWNEE AIRPORT AUTHORITY	-206,896.96	-160,862.13	-689,978.72	-779,654.25	-303,176.00	86,941.70	0.00
Report Surplus (Deficit):	**-206,896.96**	**-160,862.13**	**-689,978.72**	**-779,654.25**	**-303,176.00**	**86,941.70**	**0.00**

SHAWNEE MUNICIPAL AUTHORITY

The Shawnee Municipal Authority accounts for the city's water, sewer, and sanitation operations. The major funding source is user charges. These are the following departments included in this fund:

- Utility Billing
- Utility Administration
- Lake Operations
- Water Production
- Distribution & Collection
- North Sewer Treatment Plant
- South Sewer Treatment Plant
- Debt Service
- Transfers Out

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 501 - SHAWNEE MUNICIPAL AUTH								
Revenue								
501-41020	STATE GRANT REVENUE	0.00	119,080.00	38,285.00	36,829.37	38,285.00	0.00	38,285.00
501-42190	ANNUAL BOATING	15,000.00	16,140.00	15,000.00	17,070.00	15,000.00	14,085.00	15,000.00
501-42200	CAMPING	1,500.00	1,704.00	1,500.00	2,992.00	1,500.00	3,096.00	1,500.00
501-42210	ANNUAL HUNTING PERMIT	500.00	870.00	500.00	720.00	750.00	660.00	750.00
501-42220	DAILY HUNTING PERMIT	25.00	405.00	25.00	215.00	25.00	240.00	25.00
501-42240	PAVILION RENTAL	500.00	1,925.00	500.00	1,337.50	500.00	1,050.00	500.00
501-42250	DAILY FISHING	2,500.00	3,546.00	2,500.00	2,213.00	2,500.00	2,067.00	2,500.00
501-42260	ANNUAL FISHING	4,500.00	5,945.00	4,500.00	6,200.00	4,500.00	5,240.00	4,500.00
501-42270	DAILY BOATING	3,500.00	4,830.00	3,500.00	3,255.00	3,500.00	2,779.00	3,500.00
501-45010	WATER SALES	7,740,496.00	7,585,457.98	8,011,413.00	7,999,439.42	8,243,744.00	7,335,170.73	8,466,325.09
501-45020	SEWER SERVICE	4,390,695.00	4,345,928.47	4,544,369.00	4,565,561.13	4,676,156.00	4,297,843.02	4,802,412.21
501-45030	SANITATION SERVICE	2,985,124.00	3,158,403.67	3,089,603.00	3,267,741.79	3,179,202.00	3,117,427.23	3,290,474.07

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-45120	INDUSTRIAL PRETREAT. FEE	20,000.00	14,233.68	20,000.00	11,477.00	20,000.00	13,107.00	20,000.00
501-45160	RECONNECT FEES	150,000.00	226,515.27	175,000.00	240,250.00	200,000.00	203,450.00	200,000.00
501-45170	INSUFFICIENT CHECK FEES	2,000.00	3,626.50	2,000.00	4,249.00	2,500.00	9,737.00	2,500.00
501-45210	PROCESSING FEE	36,000.00	40,775.00	40,000.00	41,525.00	40,775.00	41,900.00	53,855.59
501-45220	TRANSFER OF SERVICE FEE	5,000.00	5,825.00	5,000.00	5,701.00	5,500.00	4,875.00	5,500.00
501-45230	METER MAINTENANCE FEE	0.00	27,903.00	0.00	0.00	0.00	0.00	
501-45240	CUTOFF NOTICE FEE	80,000.00	96,895.00	85,000.00	103,735.00	95,000.00	93,255.00	100,000.00
501-47010	INTEREST INCOME	0.00	13,491.02	0.00	43,923.73	0.00	15,745.56	
501-48010	PENALTIES	240,000.00	248,919.22	240,000.00	265,467.32	270,000.00	238,539.42	324,135.00
501-48090	SALE OF SURPLUS PROPERTY	0.00	5,629.92	0.00	1,737.90	0.00	1,149.88	
501-48120	CASH LONG/SHORT	0.00	-130.39	0.00	56.49	0.00	770.00	
501-48220	OTHER MISC. REVENUE	0.00	92.71	0.00	94.34	794,660.58	78.55	
501-48240	STATE INSURANCE SUBSIDY	40,000.00	26,456.65	40,000.00	3,270.39	45,000.00	7,241.05	50,000.00
501-48250	REFUNDS & REIMBURSMENTS	0.00	15,949.43	0.00	3,835.64	15,000.00	9,230.67	240,000.00
501-48530	LOAN PROCEEDS	0.00	0.00	0.00	6,476,082.68	3,071,819.00	367,715.39	

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-49040	TRANSFER FROM STREET IMP ...	600,000.00	600,000.00	600,000.00	600,000.00	750,000.00	375,000.00	750,000.00
501-49060	TRANSFER FROM CAP IMPRV F...	500,000.00	500,000.00	500,000.00	500,000.00	650,000.00	325,000.00	650,000.00
501-49290	TRANSFER FROM 2023 CAPITAL...	3,672,115.00	3,672,115.00	3,889,453.00	3,889,453.00	4,067,976.00	2,033,988.00	4,081,184.00
	Revenue Total:	**20,489,455.00**	**20,742,532.13**	**21,308,148.00**	**28,094,432.70**	**26,193,892.58**	**18,520,440.50**	**23,102,945.96**
Expense								
Department: 0310 - UTILITY BILLING								
501-5-0310-51010	REGULAR SALARIES	152,282.80	143,316.00	153,113.00	134,192.67	183,117.00	176,657.83	193,325.78
501-5-0310-51020	OVERTIME	1,000.00	261.66	1,791.19	1,791.18	1,400.00	1,390.48	1,400.00
501-5-0310-51040	LONGEVITY	4,073.33	2,472.00	2,380.80	2,380.80	5,428.00	5,384.00	5,730.00
501-5-0310-51060	EDUCATIONAL INCENTIVES	998.40	998.40	999.00	614.40	0.00	43.20	
501-5-0310-51110	SOCIAL SECURITY	9,755.98	8,659.72	9,662.00	8,269.39	9,840.00	10,755.48	10,388.58
501-5-0310-51120	MEDICARE	2,281.64	2,025.23	2,260.00	1,933.93	2,756.00	2,515.26	2,909.65
501-5-0310-51130	HEALTH INSURANCE	20,812.20	21,931.03	23,043.05	17,732.26	22,441.00	29,095.73	
501-5-0310-51140	LIFE INSURANCE	641.76	606.23	1,391.96	1,391.96	642.00	694.37	635.58
501-5-0310-51150	OMRF RETIREMENT	18,865.86	11,125.64	17,958.00	10,856.08	18,725.00	17,504.95	19,768.92
501-5-0310-51450	UNEMPLOYMENT COMPENSAT...	0.00	0.00	0.00	0.00	0.00	1,489.68	
501-5-0310-51500	OTHER BENEFITS	0.00	0.00	0.00	0.00	0.00	800.00	

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-5-0310-51550	WORKER'S COMPENSATION	5,413.00	3,576.49	5,224.00	336.46	18,725.00	1,778.08	18,537.75
501-5-0310-52010	OFFICE & COMPUTER SUPPLIES	4,750.00	2,450.75	2,000.00	1,423.15	3,869.00	3,156.46	2,000.00
501-5-0310-53010	EQUIP. MAINT. CONTRACTS	700.00	670.16	700.00	0.00	700.00	0.00	700.00
501-5-0310-53030	REPAIR & MAINT. - EQUIP.	1,000.00	415.00	1,000.00	442.67	1,000.00	676.02	1,500.00
501-5-0310-53200	NATURAL GAS	160.00	86.53	200.00	107.30	0.00	62.97	
501-5-0310-53210	ELECTRICITY	3,000.00	2,428.45	3,200.00	2,429.78	0.00	0.00	
501-5-0310-53250	TELEPHONE	2,300.00	3,165.20	3,177.60	3,177.60	4,200.00	1,768.52	4,450.00
501-5-0310-53290	POSTAGE & SHIPPING	2,500.00	1,464.77	4,175.99	4,175.99	2,500.00	2,240.52	2,500.00
501-5-0310-53382	SANITATION/TRASH	0.00	0.00	0.00	0.00	2,950,000.00	2,467,359.90	3,065,963.51
501-5-0310-53390	OTHER CONTRACTUAL SERVICES	150,000.00	133,744.04	148,773.41	140,569.78	143,827.00	137,945.18	153,119.80
501-5-0310-53400	TRAINING CONFERENCES	4,242.00	2,214.58	2,000.00	687.66	2,000.00	1,068.92	2,000.00
501-5-0310-53470	MEMBERSHIPS & DUES	0.00	0.00	0.00	0.00	700.00	0.00	875.00
501-5-0310-53510	SOFTWARE SUPPORT CONTRA...	235,000.00	218,816.79	254,550.00	214,758.31	294,711.00	195,148.08	311,781.65
501-5-0310-53540	PRINTING	475.00	162.33	625.00	269.45	625.00	395.60	625.00
501-5-0310-53550	INSURANCE	6,036.00	412.08	6,036.00	362.23	6,036.00	407.34	4,078.62

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-5-0310-53600	BANK CHARGES	200,000.00	203,895.97	215,000.00	173,068.75	95,180.00	31,120.92	95,180.00
501-5-0310-53780	MISC. OTHER SERV. & CHGS.	1,500.00	848.44	1,500.00	978.94	1,500.00	1,137.80	1,278.00
501-5-0310-54200	CAPITAL OUTLAY-BLDGS & IMP...	0.00	0.00	57,913.00	46,854.25	0.00	0.00	
	Department: 0310 - UTILITY BILLING Total:	**827,787.97**	**765,747.49**	**918,674.00**	**768,804.99**	**3,769,922.00**	**3,090,597.29**	**3,898,747.84**
Department: 1010 - UTILITY ADMINISTRATION								
501-5-1010-51010	REGULAR SALARIES	264,459.19	274,732.42	277,505.88	277,505.88	289,037.00	285,955.16	305,150.52
501-5-1010-51020	OVERTIME	0.00	0.00	100.00	0.00	0.00	0.00	
501-5-1010-51040	LONGEVITY	5,310.93	4,448.00	5,655.00	4,908.80	11,208.00	9,304.00	11,095.92
501-5-1010-51050	SKILLS INCENTIVES	4,116.00	3,768.00	4,868.00	3,912.00	0.00	3,916.80	
501-5-1010-51060	EDUCATIONAL INCENTIVES	998.40	998.40	999.00	998.40	999.00	921.60	989.01
501-5-1010-51110	SOCIAL SECURITY	17,873.96	17,681.71	18,325.00	17,830.48	19,362.00	18,583.51	20,441.43
501-5-1010-51120	MEDICARE	4,180.35	4,135.43	4,286.00	4,169.94	4,508.00	4,346.01	4,759.32
501-5-1010-51130	HEALTH INSURANCE	17,600.76	19,495.96	18,401.00	17,486.78	18,785.00	20,091.08	305,132.85
501-5-1010-51140	LIFE INSURANCE	690.72	692.47	741.99	741.99	667.00	648.38	660.33
501-5-1010-51150	OMRF RETIREMENT	69,683.45	43,763.33	69,195.13	45,268.84	78,724.00	43,429.24	83,112.86
501-5-1010-51300	CLOTHING ALLOWANCE	521.00	520.84	1,620.00	520.84	520.84	520.84	1,603.80

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-5-1010-51500	OTHER BENEFITS	11,760.00	11,040.00	11,760.00	11,040.00	11,760.00	7,120.00	11,642.40
501-5-1010-51550	WORKER'S COMPENSATION	1,985.00	3,589.23	2,317.00	405.10	2,317.00	1,688.04	2,293.83
501-5-1010-52010	OFFICE & COMPUTER SUPPLIES	1,500.00	2,040.95	1,500.00	1,389.98	5,300.56	5,250.00	1,485.00
501-5-1010-52050	UNIFORMS AND CLOTHING	1,250.00	1,221.00	1,250.00	1,250.00	1,250.00	1,066.00	1,237.50
501-5-1010-52100	FUEL, OIL & LUBRICANTS	1,000.00	233.22	2,600.00	102.64	4,000.00	2,891.02	3,960.00
501-5-1010-52500	OTHER MATERIALS & SUPPLIES	5,000.00	1,905.06	4,600.00	4,450.53	4,200.00	3,873.33	4,950.00
501-5-1010-53010	EQUIP. MAINT. CONTRACTS	5,440.00	1,540.00	5,900.00	5,200.00	4,100.00	700.00	4,059.00
501-5-1010-53020	REPAIR & MAINT. - BLDGS.	28,000.00	18,334.29	30,000.00	29,538.07	39,887.89	38,919.98	29,700.00
501-5-1010-53030	REPAIR & MAINT. - EQUIP.	0.00	0.00	0.00	0.00	275.61	275.61	693.00
501-5-1010-53040	REPAIR & MAINT.-VEHICLES	700.00	635.82	700.00	51.15	1,000.00	492.06	1,980.00
501-5-1010-53090	REPAIR & MAINT. - OTHER	500.00	225.92	2,000.00	1,954.70	536.50	536.50	1,980.00
501-5-1010-53190	OTHER PROFESSIONAL SERVICES	5,000.00	3,573.65	5,000.00	0.00	0.00	0.00	
501-5-1010-53200	NATURAL GAS	4,750.00	1,635.70	4,750.00	2,387.38	7,349.16	5,573.50	5,849.16
501-5-1010-53210	ELECTRICITY	3,700.00	7,661.27	13,100.00	9,550.65	11,600.00	2,885.74	13,100.00
501-5-1010-53250	TELEPHONE	12,000.00	10,363.21	13,300.00	9,276.42	13,300.00	8,240.75	13,300.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-5-1010-53290	POSTAGE & SHIPPING	400.00	186.86	474.32	474.32	400.00	512.17	396.00
501-5-1010-53380	OKC WATER CONTRACT	28,493.00	28,493.94	34,925.68	32,164.40	30,000.00	35,000.00	29,700.00
501-5-1010-53390	OTHER CONTRACTUAL SERVICES	3,048,660.00	3,056,870.66	3,142,726.49	3,142,726.49	115,000.00	108,281.90	123,750.00
501-5-1010-53400	TRAINING CONFERENCES	3,106.00	1,980.51	5,000.00	3,064.00	500.00	414.00	4,950.00
501-5-1010-53470	MEMBERSHIPS & DUES	2,200.00	2,067.00	5,700.00	1,524.00	2,850.00	1,327.46	6,286.50
501-5-1010-53480	FILING FEES & PERMITS	0.00	8,246.48	10,000.00	8,906.19	10,000.00	9,271.35	9,900.00
501-5-1010-53490	BOOKS & SUBSCRIPTIONS	200.00	169.00	200.00	186.00	200.00	0.00	198.00
501-5-1010-53500	SOFTWARE PURCHASES	49,939.00	10,563.80	40,000.00	0.00	40,000.00	0.00	39,600.00
501-5-1010-53510	SOFTWARE SUPPORT CONTRA…	15,500.00	1,683.00	15,500.00	2,019.60	27,500.00	0.00	27,225.00
501-5-1010-53530	LEGAL ADVERTISING	500.00	0.00	500.00	0.00	500.00	0.00	495.00
501-5-1010-53540	PRINTING	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	1,980.00
501-5-1010-53550	INSURANCE	9,450.00	449.48	9,450.00	376.92	9,450.00	370.15	30,343.53
501-5-1010-53780	MISC. OTHER SERV. & CHGS.	2,000.00	1,355.67	2,000.00	660.00	-0.56	-0.56	1,980.00
501-5-1010-53990	CONTINGENCY	415,000.00	0.00	160,273.51	0.00	90,257.95	62,884.56	465,135.00
501-5-1010-54200	CAPITAL OUTLAY-BLDGS & IMP…	40,000.00	27,345.00	80,000.00	8,220,556.19	0.00	1,202,368.83	

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-5-1010-55500	LEASE PAYMENTS-EQUIPMENT	270,000.00	236,865.84	270,000.00	232,084.97	332,811.87	329,440.64	320,844.00
Department: 1010 - UTILITY ADMINISTRATION Total:		**4,355,467.76**	**3,810,513.12**	**4,279,224.00**	**12,094,683.65**	**1,192,156.82**	**2,217,099.65**	**1,891,958.96**
Department: 1020 - LAKE OPERATIONS								
501-5-1020-53020	REPAIR & MAINT. - BLDGS.	1,500.00	660.00	1,500.00	0.00	0.00	0.00	1,485.00
501-5-1020-53090	REPAIR & MAINT. - OTHER	0.00	0.00	500.00	0.00	0.00	0.00	495.00
501-5-1020-53210	ELECTRICITY	540.00	940.00	1,000.00	1,054.00	1,150.00	1,064.00	990.00
501-5-1020-53390	OTHER CONTRACTUAL SERVICES	63,460.00	70,997.88	64,000.00	44,140.80	626,660.58	508,301.36	93,060.00
501-5-1020-53550	INSURANCE	2,200.00	0.00	2,200.00	0.00	2,200.00	0.00	3,829.23
501-5-1020-54200	CAPITAL OUTLAY-BLDGS & IMP...	14,650.00	11,100.00	0.00	0.00	0.00	0.00	
Department: 1020 - LAKE OPERATIONS Total:		**82,350.00**	**83,697.88**	**69,200.00**	**45,194.80**	**630,010.58**	**509,365.36**	**99,859.23**
Department: 1030 - WATER PRODUCTION								
501-5-1030-51010	REGULAR SALARIES	321,670.13	311,903.37	325,022.90	325,022.90	344,884.00	309,946.28	364,111.28
501-5-1030-51020	OVERTIME	50,194.00	45,518.54	55,200.00	38,111.31	55,200.00	32,090.39	54,648.00
501-5-1030-51040	LONGEVITY	9,165.87	6,835.20	8,574.00	7,345.60	17,022.00	12,675.52	16,851.78
501-5-1030-51050	SKILLS INCENTIVES	12,720.00	12,374.40	12,356.00	12,060.00	0.00	9,014.40	
501-5-1030-51060	EDUCATIONAL INCENTIVES	249.60	1,305.60	1,998.00	1,497.60	1,248.00	1,382.40	1,235.52
501-5-1030-51110	SOCIAL SECURITY	24,744.62	22,278.97	25,197.00	22,473.48	22,758.00	21,353.11	24,026.76

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-5-1030-51120	MEDICARE	5,787.43	5,210.33	5,894.00	5,255.86	5,266.00	4,993.96	5,559.58
501-5-1030-51130	HEALTH INSURANCE	70,914.84	50,572.94	52,234.00	51,259.78	26,726.00	50,168.05	
501-5-1030-51140	LIFE INSURANCE	1,332.48	1,436.84	1,333.00	1,106.04	1,260.00	1,313.10	1,247.40
501-5-1030-51150	OMRF RETIREMENT	39,188.76	37,733.97	39,529.10	38,024.96	36,209.00	32,878.73	38,227.66
501-5-1030-51300	CLOTHING ALLOWANCE	4,320.00	4,257.66	4,320.00	4,296.97	4,320.00	4,261.69	4,276.80
501-5-1030-51500	OTHER BENEFITS	720.00	720.00	720.00	720.00	720.00	660.00	712.80
501-5-1030-51550	WORKER'S COMPENSATION	4,277.00	6,688.76	4,893.00	716.18	4,893.00	3,082.74	4,844.07
501-5-1030-52010	OFFICE & COMPUTER SUPPLIES	1,300.00	210.48	1,300.00	319.38	1,300.00	1,000.00	1,287.00
501-5-1030-52050	UNIFORMS AND CLOTHING	3,440.00	2,775.13	3,440.00	0.00	3,440.00	0.00	3,405.60
501-5-1030-52100	FUEL, OIL & LUBRICANTS	5,000.00	1,806.56	5,000.00	3,909.79	5,000.00	3,668.97	4,950.00
501-5-1030-52150	CHEMICALS	670,000.00	659,728.03	729,200.00	449,698.27	729,200.00	465,403.06	721,908.00
501-5-1030-52500	OTHER MATERIALS & SUPPLIES	10,000.00	7,686.45	10,000.00	8,104.67	10,000.00	8,669.15	9,900.00
501-5-1030-53010	EQUIP. MAINT. CONTRACTS	20,000.00	1,790.00	20,000.00	19,624.00	20,000.00	19,624.00	19,800.00
501-5-1030-53020	REPAIR & MAINT. - BLDGS.	1,500.00	125.00	1,537.00	1,537.00	1,500.00	980.00	1,485.00
501-5-1030-53030	REPAIR & MAINT. - EQUIP.	50,000.00	26,454.58	49,698.17	30,769.88	50,000.00	31,783.00	49,500.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-5-1030-53040	REPAIR & MAINT.-VEHICLES	7,500.00	167.36	7,500.00	90.91	7,500.00	1,800.00	7,425.00
501-5-1030-53090	REPAIR & MAINT. - OTHER	270,000.00	128,022.49	50,000.00	23,355.09	49,778.61	43,412.65	49,500.00
501-5-1030-53140	INSPECTIONS & TESTING	75,000.00	60,879.57	75,000.00	71,033.98	75,000.00	62,707.64	74,250.00
501-5-1030-53200	NATURAL GAS	4,500.00	20,121.06	22,100.00	16,939.48	22,100.00	8,614.90	22,100.00
501-5-1030-53210	ELECTRICITY	220,000.00	142,399.36	200,000.00	135,264.55	164,000.00	122,854.42	164,000.00
501-5-1030-53250	TELEPHONE	4,300.00	4,767.86	4,800.00	4,368.84	4,800.00	3,957.29	4,800.00
501-5-1030-53390	OTHER CONTRACTUAL SERVICES	4,620.00	8,400.00	4,620.00	4,200.00	4,620.00	0.00	4,573.80
501-5-1030-53400	TRAINING CONFERENCES	1,500.00	690.00	1,500.00	862.00	1,500.00	1,000.00	1,485.00
501-5-1030-53470	MEMBERSHIPS & DUES	1,500.00	1,470.00	1,500.00	250.00	1,500.00	250.00	1,485.00
501-5-1030-53480	FILING FEES & PERMITS	2,000.00	1,994.86	2,154.15	2,154.15	2,221.39	2,221.39	1,980.00
501-5-1030-53510	SOFTWARE SUPPORT CONTRA...	10,000.00	4,420.00	10,000.00	2,685.25	10,000.00	2,953.78	9,900.00
501-5-1030-53550	INSURANCE	24,015.00	879.07	24,015.00	735.12	24,015.00	712.17	31,118.53
501-5-1030-53780	MISC. OTHER SERV. & CHGS.	2,680.00	2,262.66	2,790.68	2,790.68	2,680.00	1,625.90	2,653.20
501-5-1030-54500	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00	164,679.99	43,638.82	207,900.00
Department: 1030 - WATER PRODUCTION Total:		**1,934,139.73**	**1,583,887.10**	**1,763,426.00**	**1,286,583.72**	**1,875,340.99**	**1,310,697.51**	**1,911,147.78**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets			
Department: 1040 - WATER DISTRIBUTION								
501-5-1040-51010	REGULAR SALARIES	424,869.14	473,821.54	433,261.05	389,977.32	1,291,191.00	636,600.90	1,369,934.90
501-5-1040-51020	OVERTIME	83,153.00	117,804.44	115,050.00	113,758.78	40,200.00	209,539.90	175,000.00
501-5-1040-51040	LONGEVITY	1,317.33	1,134.40	826.00	62.40	3,239.00	772.00	3,206.61
501-5-1040-51050	SKILLS INCENTIVES	1,008.00	2,150.40	2,102.40	2,102.40	1,775.00	4,056.00	3,700.00
501-5-1040-51060	EDUCATIONAL INCENTIVES	0.00	364.80	556.80	556.80	250.00	1,593.60	1,800.00
501-5-1040-51070	CONTRACTED SALARIES	135,200.00	168,650.01	135,200.00	26,585.39	185,200.00	223,223.01	183,348.00
501-5-1040-51110	SOCIAL SECURITY	32,128.18	36,136.91	35,049.00	30,724.39	79,315.00	52,394.03	84,155.94
501-5-1040-51120	MEDICARE	7,514.48	8,451.35	8,198.00	7,185.63	18,384.00	12,253.56	19,506.93
501-5-1040-51130	HEALTH INSURANCE	63,287.40	52,418.14	45,111.57	45,111.57	161,709.00	64,388.43	
501-5-1040-51140	LIFE INSURANCE	2,073.48	1,906.02	4,830.94	4,830.94	5,359.00	3,490.52	5,305.41
501-5-1040-51150	OMRF RETIREMENT	15,332.02	22,328.54	18,263.00	15,119.95	54,132.00	26,623.35	57,352.66
501-5-1040-51300	CLOTHING ALLOWANCE	7,020.00	9,682.36	7,528.24	7,528.24	16,000.00	11,612.37	15,840.00
501-5-1040-51450	UNEMPLOYMENT COMPENSAT...	0.00	0.00	0.00	0.00	0.00	6,146.00	
501-5-1040-51500	OTHER BENEFITS	720.00	1,440.00	1,380.00	1,380.00	1,440.00	1,380.00	1,425.60
501-5-1040-51550	WORKER'S COMPENSATION	6,453.00	9,708.63	8,615.00	979.15	18,071.00	6,409.99	17,890.29

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-5-1040-52010	OFFICE & COMPUTER SUPPLIES	350.00	212.32	350.00	342.94	550.00	506.35	550.00
501-5-1040-52050	UNIFORMS AND CLOTHING	10,000.00	9,326.03	10,000.00	9,985.66	10,000.00	9,999.60	14,850.00
501-5-1040-52100	FUEL, OIL & LUBRICANTS	41,000.00	70,715.85	56,170.00	42,493.23	76,170.00	69,252.54	75,408.30
501-5-1040-52160	MEDICAL SUPPLIES	400.00	21.18	1,400.00	625.41	400.00	400.00	500.00
501-5-1040-52200	TOOLS & MINOR EQUIPMENT	11,612.48	11,083.67	36,425.52	36,425.52	51,500.00	50,845.79	69,795.00
501-5-1040-52350	UTILITY MAINT. MATERIALS	119,253.98	112,293.02	196,259.72	191,606.80	97,000.00	96,934.52	210,000.00
501-5-1040-52500	OTHER MATERIALS & SUPPLIES	33,000.00	34,258.41	39,000.00	27,724.03	215,000.00	213,375.42	70,000.00
501-5-1040-53010	EQUIP. MAINT. CONTRACTS	112,000.00	107,851.88	124,030.00	110,999.24	200,239.81	87,995.43	122,789.70
501-5-1040-53020	REPAIR & MAINT. - BLDGS.	1,000.00	2,718.73	3,000.00	2,787.53	3,000.00	4,777.60	2,970.00
501-5-1040-53030	REPAIR & MAINT. - EQUIP.	21,666.07	21,512.95	37,000.00	32,166.62	140,930.18	138,544.40	90,000.00
501-5-1040-53040	REPAIR & MAINT.-VEHICLES	36,951.54	33,040.59	38,158.66	35,247.80	96,000.00	91,697.94	94,600.00
501-5-1040-53090	REPAIR & MAINT. - OTHER	4,500.00	4,057.35	5,000.00	3,747.66	87,800.00	84,499.58	100,000.00
501-5-1040-53200	NATURAL GAS	4,000.00	880.12	4,000.00	864.95	12,700.00	9,253.99	12,700.00
501-5-1040-53210	ELECTRICITY	3,300.00	3,601.31	3,900.00	3,732.83	85,100.00	71,275.68	85,100.00
501-5-1040-53250	TELEPHONE	5,000.00	7,701.20	7,629.28	7,629.28	15,850.00	14,898.16	14,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
				Defined Budgets				
501-5-1040-53400	TRAINING CONFERENCES	3,576.00	3,576.00	8,000.00	7,473.00	14,500.00	12,174.82	12,500.00
501-5-1040-53470	MEMBERSHIPS & DUES	1,300.00	359.60	1,300.00	804.00	4,300.00	4,112.00	4,257.00
501-5-1040-53480	FILING FEES & PERMITS	0.00	0.00	0.00	0.00	4,000.00	2,378.07	3,960.00
501-5-1040-53550	INSURANCE	14,050.00	1,288.53	14,050.00	939.81	27,750.00	1,618.64	9,478.71
501-5-1040-53780	MISC. OTHER SERV. & CHGS.	0.00	43.50	0.00	0.00	0.00	0.00	
501-5-1040-54200	CAPITAL OUTLAY-BLDGS & IMP...	0.00	0.00	0.00	0.00	2,220,000.00	1,830,424.00	
501-5-1040-54500	CAPITAL OUTLAY-EQUIPMENT	21,761.00	21,761.00	0.00	0.00	973,415.09	574,533.72	2,167,455.40
Department: 1040 - WATER DISTRIBUTION Total:		**1,224,797.10**	**1,352,300.78**	**1,401,645.18**	**1,161,499.27**	**6,212,470.08**	**4,629,981.91**	**5,099,380.45**
Department: 1050 - NORTH SEWER TREATMENT PLANT								
501-5-1050-51010	REGULAR SALARIES	232,310.21	240,246.40	242,121.18	242,121.18	304,087.00	233,300.11	648,781.00
501-5-1050-51020	OVERTIME	27,357.00	34,196.57	40,697.71	40,697.71	57,500.00	34,466.79	96,525.00
501-5-1050-51040	LONGEVITY	5,335.20	4,566.40	4,937.60	4,937.60	11,596.00	11,075.99	20,589.03
501-5-1050-51050	SKILLS INCENTIVES	10,056.00	10,296.00	10,896.00	10,896.00	0.00	10,195.20	6,435.00
501-5-1050-51060	EDUCATIONAL INCENTIVES	998.40	1,248.00	1,248.00	1,248.00	999.00	1,152.00	2,966.04
501-5-1050-51110	SOCIAL SECURITY	17,319.52	17,296.03	17,862.00	17,799.12	19,843.00	17,266.66	40,855.35
501-5-1050-51120	MEDICARE	4,050.82	4,044.97	4,178.00	4,162.63	4,592.00	4,038.20	9,772.04

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-5-1050-51130	HEALTH INSURANCE	38,706.48	37,431.33	34,784.75	34,784.75	36,630.00	36,846.10	
501-5-1050-51140	LIFE INSURANCE	938.16	963.36	1,164.41	1,164.41	1,038.00	961.22	2,201.76
501-5-1050-51150	OMRF RETIREMENT	30,722.23	25,460.39	27,387.75	27,387.75	37,980.00	28,613.72	74,639.56
501-5-1050-51300	CLOTHING ALLOWANCE	3,240.00	3,223.80	3,240.00	3,220.30	3,780.00	3,737.12	8,019.00
501-5-1050-51500	OTHER BENEFITS	0.00	0.00	0.00	0.00	720.00	0.00	2,138.40
501-5-1050-51550	WORKER'S COMPENSATION	7,687.00	5,383.84	742.60	512.22	7,470.00	2,673.74	11,409.75
501-5-1050-52010	OFFICE & COMPUTER SUPPLIES	500.00	324.01	500.00	403.78	500.00	407.96	1,485.00
501-5-1050-52050	UNIFORMS AND CLOTHING	6,960.00	3,949.99	6,960.00	4,714.51	6,960.00	6,960.00	12,335.40
501-5-1050-52100	FUEL, OIL & LUBRICANTS	20,000.00	12,499.54	20,000.00	8,266.48	20,000.00	12,609.62	23,067.00
501-5-1050-52150	CHEMICALS	10,500.00	8,353.10	10,500.00	8,540.50	10,500.00	5,464.50	30,195.00
501-5-1050-52500	OTHER MATERIALS & SUPPLIES	4,000.00	2,544.62	5,100.00	3,642.11	5,100.00	4,584.66	12,474.00
501-5-1050-53020	REPAIR & MAINT. - BLDGS.	2,000.00	230.00	2,000.00	1,830.00	2,000.00	150.00	3,960.00
501-5-1050-53030	REPAIR & MAINT. - EQUIP.	25,000.00	19,968.73	25,000.00	19,584.84	25,000.00	17,167.64	44,550.00
501-5-1050-53040	REPAIR & MAINT.-VEHICLES	5,000.00	96.35	7,756.42	7,342.87	5,000.00	3,518.01	7,425.00
501-5-1050-53090	REPAIR & MAINT. - OTHER	50,000.00	48,747.98	60,000.00	52,981.00	39,078.74	27,400.36	139,600.00

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-5-1050-53140	INSPECTIONS & TESTING	55,000.00	48,893.94	55,000.00	48,123.62	55,000.00	37,154.08	94,297.50
501-5-1050-53200	NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	600.00
501-5-1050-53210	ELECTRICITY	0.00	0.00	0.00	0.00	94,741.00	52,202.19	93,500.00
501-5-1050-53250	TELEPHONE	4,000.00	3,753.33	4,300.00	2,658.05	3,600.00	2,528.25	8,200.00
501-5-1050-53400	TRAINING CONFERENCES	1,500.00	1,233.00	1,500.00	657.00	1,500.00	1,000.00	2,970.00
501-5-1050-53470	MEMBERSHIPS & DUES	1,200.00	790.00	703.51	0.00	1,200.00	252.00	2,178.00
501-5-1050-53480	FILING FEES & PERMITS	9,000.00	8,827.69	9,496.49	9,496.49	9,921.26	9,921.26	27,720.00
501-5-1050-53550	INSURANCE	29,430.00	674.20	29,430.00	565.38	29,430.00	656.97	49,190.87
501-5-1050-53780	MISC. OTHER SERV. & CHGS.	2,010.00	2,479.30	2,010.00	1,236.68	2,010.00	2,010.00	4,465.00
501-5-1050-54500	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00	275,000.00	259,825.40	767,250.00
Department: 1050 - NORTH SEWER TREATMENT PLANT Total:		**604,821.02**	**547,722.87**	**629,516.42**	**558,974.98**	**1,072,776.00**	**828,139.75**	**2,249,794.70**
Department: 1060 - SOUTH SEWER TREATMENT PLANT								
501-5-1060-51010	REGULAR SALARIES	270,137.00	228,225.00	268,764.00	262,852.97	309,330.00	259,914.92	
501-5-1060-51020	OVERTIME	32,651.00	55,638.30	63,180.00	28,473.54	40,000.00	20,399.56	
501-5-1060-51040	LONGEVITY	5,137.60	3,187.20	3,741.89	2,625.60	9,201.00	6,076.53	
501-5-1060-51050	SKILLS INCENTIVES	6,984.00	6,230.40	6,614.40	6,614.40	6,500.00	6,091.20	

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-5-1060-51060	EDUCATIONAL INCENTIVES	998.40	1,459.20	1,997.00	1,996.80	1,997.00	1,651.20	
501-5-1060-51110	SOCIAL SECURITY	19,868.94	17,808.51	21,262.00	18,055.72	20,111.00	17,573.63	
501-5-1060-51120	MEDICARE	4,647.11	4,164.95	4,973.00	4,222.71	4,648.00	4,109.87	
501-5-1060-51130	HEALTH INSURANCE	38,320.92	33,879.65	41,462.00	41,105.61	41,924.00	48,094.60	
501-5-1060-51140	LIFE INSURANCE	1,159.80	1,054.16	1,447.71	1,447.71	1,186.00	1,175.13	
501-5-1060-51150	OMRF RETIREMENT	30,643.36	19,238.17	34,045.00	19,036.25	32,685.00	23,150.39	
501-5-1060-51300	CLOTHING ALLOWANCE	3,780.00	4,006.34	3,780.00	3,747.46	4,320.00	3,743.74	
501-5-1060-51500	OTHER BENEFITS	720.00	720.00	720.00	720.00	1,440.00	120.00	
501-5-1060-51550	WORKER'S COMPENSATION	3,475.00	5,369.97	4,055.00	636.84	4,055.00	2,999.04	
501-5-1060-52010	OFFICE & COMPUTER SUPPLIES	1,000.00	539.19	1,000.00	519.86	1,000.00	618.20	
501-5-1060-52050	UNIFORMS AND CLOTHING	5,500.00	2,375.08	500.00	0.00	5,500.00	5,500.00	
501-5-1060-52100	FUEL, OIL & LUBRICANTS	3,300.00	6,831.35	13,610.33	13,610.33	9,300.00	7,947.59	
501-5-1060-52150	CHEMICALS	20,000.00	18,480.50	20,000.00	18,291.00	20,000.00	14,853.05	
501-5-1060-52500	OTHER MATERIALS & SUPPLIES	7,500.00	4,394.34	7,500.00	7,152.90	7,500.00	6,837.43	
501-5-1060-53020	REPAIR & MAINT. - BLDGS.	1,641.11	729.10	2,000.00	1,823.65	2,000.00	1,572.00	

		Defined Budgets						
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501-5-1060-53030	REPAIR & MAINT. - EQUIP.	20,000.00	14,641.25	20,000.00	20,000.00	15,766.21	15,489.79	
501-5-1060-53040	REPAIR & MAINT.-VEHICLES	2,500.00	399.58	2,500.00	1,031.83	171.49	171.49	
501-5-1060-53090	REPAIR & MAINT. - OTHER	39,935.00	38,546.56	28,070.10	23,613.48	33,625.47	33,625.47	
501-5-1060-53140	INSPECTIONS & TESTING	35,000.00	33,439.11	45,250.00	44,724.43	40,250.00	33,908.33	
501-5-1060-53200	NATURAL GAS	450.00	444.34	600.00	437.07	600.00	279.55	
501-5-1060-53210	ELECTRICITY	55,000.00	43,379.61	57,500.00	43,324.16	37,500.00	28,087.36	
501-5-1060-53250	TELEPHONE	3,500.00	4,540.38	5,519.57	5,519.57	3,900.00	3,433.23	
501-5-1060-53400	TRAINING CONFERENCES	1,500.00	0.00	1,500.00	250.00	1,500.00	1,117.58	
501-5-1060-53470	MEMBERSHIPS & DUES	1,065.00	1,064.00	1,000.00	245.00	0.00	0.00	
501-5-1060-53480	FILING FEES & PERMITS	19,358.89	19,358.89	19,000.00	18,158.66	19,195.83	19,195.83	
501-5-1060-53550	INSURANCE	22,265.00	683.34	22,265.00	659.62	22,265.00	647.82	
501-5-1060-53780	MISC. OTHER SERV. & CHGS.	2,455.00	2,379.35	2,455.00	1,316.68	3,155.00	2,453.43	
Department: 1060 - SOUTH SEWER TREATMENT PLANT Total:		**660,493.13**	**573,207.82**	**706,312.00**	**592,213.85**	**700,626.00**	**570,837.96**	**0.00**
Department: 5010 - DEBT SERVICE								
501-5-5010-55100	DEBT SERVICE - PRINCIPAL	1,778,984.00	1,734,661.48	1,803,002.00	1,779,841.73	0.00	927,657.44	1,803,000.00
501-5-5010-55200	DEBT SERVICE - INTEREST	918,374.00	840,459.83	1,692,246.00	1,765,300.44	0.00	1,022,493.12	900,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
						Defined Budgets		
501-5-5010-55300	DEBT SERVICE - OTHER FEES	161,389.00	289,340.23	364,888.00	517,316.94	0.00	264,211.25	385,000.00
Department: 5010 - DEBT SERVICE Total:		**2,858,747.00**	**2,864,461.54**	**3,860,136.00**	**4,062,459.11**	**0.00**	**2,214,361.81**	**3,088,000.00**
Department: 5030 - TRANSFERS								
501-5-5030-56010	TRANSFER TO GENERAL FUND	4,560,000.00	4,560,000.00	4,560,000.00	5,803,766.00	4,650,000.00	2,325,000.00	4,800,000.00
501-5-5030-56190	TRANSFER TO 2023 CAP IMPRV...	1,163,458.00	1,163,458.00	64,057.00	64,057.00	64,057.00	32,028.50	64,057.00
501-5-5030-56280	TRANSFER TO WATER CIP FUND	910,000.00	910,000.00	910,000.00	910,000.00	0.00	0.00	
501-5-5030-56290	TRANSFER TO WASTEWATER CI...	1,240,000.00	1,240,000.00	1,439,000.00	1,439,000.00	0.00	0.00	
501-5-5030-56300	TRANSFER TO WORKERS COMP.	0.00	0.00	0.00	282,794.00	0.00	0.00	
Department: 5030 - TRANSFERS Total:		**7,873,458.00**	**7,873,458.00**	**6,973,057.00**	**8,499,617.00**	**4,714,057.00**	**2,357,028.50**	**4,864,057.00**
Expense Total:		**20,422,061.71**	**19,454,996.60**	**20,601,190.60**	**29,070,031.37**	**20,167,359.47**	**17,728,109.74**	**23,102,945.96**
Fund: 501 - SHAWNEE MUNICIPAL AUTH Surplus (Deficit):		**67,393.29**	**1,287,535.53**	**706,957.40**	**-975,598.67**	**6,026,533.11**	**792,330.76**	**0.00**
Report Surplus (Deficit):		**67,393.29**	**1,287,535.53**	**706,957.40**	**-975,598.67**	**6,026,533.11**	**792,330.76**	**0.00**

Group Summary

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2026-2027 PROPOSED
Fund: 501 - SHAWNEE MUNICIPAL AUTH							
Revenue							
	20,489,455.00	20,742,532.13	21,308,148.00	28,094,432.70	26,193,892.58	18,520,440.50	23,102,945.96
Revenue Total:	**20,489,455.00**	**20,742,532.13**	**21,308,148.00**	**28,094,432.70**	**26,193,892.58**	**18,520,440.50**	**23,102,945.96**
Expense							
0310 - UTILITY BILLING	827,787.97	765,747.49	918,674.00	768,804.99	3,769,922.00	3,090,597.29	3,898,747.84
1010 - UTILITY ADMINISTRATION	4,355,467.76	3,810,513.12	4,279,224.00	12,094,683.65	1,192,156.82	2,217,099.65	1,891,958.96
1020 - LAKE OPERATIONS	82,350.00	83,697.88	69,200.00	45,194.80	630,010.58	509,365.36	99,859.23
1030 - WATER PRODUCTION	1,934,139.73	1,583,887.10	1,763,426.00	1,286,583.72	1,875,340.99	1,310,697.51	1,911,147.78
1040 - WATER DISTRIBUTION	1,224,797.10	1,352,300.78	1,401,645.18	1,161,499.27	6,212,470.08	4,629,981.91	5,099,380.45
1050 - NORTH SEWER TREATMENT PLANT	604,821.02	547,722.87	629,516.42	558,974.98	1,072,776.00	828,139.75	2,249,794.70
1060 - SOUTH SEWER TREATMENT PLANT	660,493.13	573,207.82	706,312.00	592,213.85	700,626.00	570,837.96	0.00
5010 - DEBT SERVICE	2,858,747.00	2,864,461.54	3,860,136.00	4,062,459.11	0.00	2,214,361.81	3,088,000.00
5030 - TRANSFERS	7,873,458.00	7,873,458.00	6,973,057.00	8,499,617.00	4,714,057.00	2,357,028.50	4,864,057.00
Expense Total:	**20,422,061.71**	**19,454,996.60**	**20,601,190.60**	**29,070,031.37**	**20,167,359.47**	**17,728,109.74**	**23,102,945.96**
Fund: 501 - SHAWNEE MUNICIPAL AUTH Surplus (Deficit):	**67,393.29**	**1,287,535.53**	**706,957.40**	**-975,598.67**	**6,026,533.11**	**792,330.76**	**0.00**
Report Surplus (Deficit):	**67,393.29**	**1,287,535.53**	**706,957.40**	**-975,598.67**	**6,026,533.11**	**792,330.76**	**0.00**

Fund Summary

Fund	2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
501 - SHAWNEE MUNICIPAL AUTH	67,393.29	1,287,535.53	706,957.40	-975,598.67	6,026,533.11	792,330.76	0.00
Report Surplus (Deficit):	**67,393.29**	**1,287,535.53**	**706,957.40**	**-975,598.67**	**6,026,533.11**	**792,330.76**	**0.00**

METER MAINTENACE FUND

This fund receives revenue from a fee collected on utility bills and accounts for debt service and the maintenance of meters. These are the following departments included in this fund:

- Debt Service
- Public Works

								Defined Budgets
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
Fund: 504 - METER MAINTENANCE FUND								
Revenue								
Type: 45 - Charges for Services								
504-45230	METER MAINTENANCE FEE	850,000.00	817,754.40	850,000.00	847,581.60	850,000.00	783,143.74	-850,000.00
	Type: 45 - Charges for Services Total:	**850,000.00**	**817,754.40**	**850,000.00**	**847,581.60**	**850,000.00**	**783,143.74**	**-850,000.00**
Type: 48 - Other Revenue								
504-48010	PENALTIES	0.00	15,517.49	0.00	15,786.52	0.00	14,161.58	
	Type: 48 - Other Revenue Total:	**0.00**	**15,517.49**	**0.00**	**15,786.52**	**0.00**	**14,161.58**	**0.00**
	Revenue Total:	**850,000.00**	**833,271.89**	**850,000.00**	**863,368.12**	**850,000.00**	**797,305.32**	**-850,000.00**
Expense								
Type: 55 - Debt Services								
504-5-5010-55100	DEBT SERVICE - PRINCIPAL	360,000.00	360,000.00	370,000.00	185,000.00	370,000.00	0.00	370,000.00
504-5-5010-55200	DEBT SERVC-INTEREST	71,793.00	71,792.50	63,274.00	63,273.75	63,274.00	0.00	63,274.00
	Type: 55 - Debt Services Total:	**431,793.00**	**431,792.50**	**433,274.00**	**248,273.75**	**433,274.00**	**0.00**	**433,274.00**
	Expense Total:	**431,793.00**	**431,792.50**	**433,274.00**	**248,273.75**	**433,274.00**	**0.00**	**433,274.00**
	Fund: 504 - METER MAINTENANCE FUND Surplus (Deficit):	**418,207.00**	**401,479.39**	**416,726.00**	**615,094.37**	**416,726.00**	**797,305.32**	**-1,283,274.00**
	Report Surplus (Deficit):	**418,207.00**	**401,479.39**	**416,726.00**	**615,094.37**	**416,726.00**	**797,305.32**	**-1,283,274.00**

Group Summary

Typ…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
					Defined Budgets		
Fund: 504 - METER MAINTENANCE FUND							
Revenue							
45 - Charges for Services	850,000.00	817,754.40	850,000.00	847,581.60	850,000.00	783,143.74	-850,000.00
48 - Other Revenue	0.00	15,517.49	0.00	15,786.52	0.00	14,161.58	0.00
Revenue Total:	**850,000.00**	**833,271.89**	**850,000.00**	**863,368.12**	**850,000.00**	**797,305.32**	**-850,000.00**
Expense							
55 - Debt Services	431,793.00	431,792.50	433,274.00	248,273.75	433,274.00	0.00	433,274.00
Expense Total:	**431,793.00**	**431,792.50**	**433,274.00**	**248,273.75**	**433,274.00**	**0.00**	**433,274.00**
Fund: 504 - METER MAINTENANCE FUND Surplus (Deficit):	**418,207.00**	**401,479.39**	**416,726.00**	**615,094.37**	**416,726.00**	**797,305.32**	**-1,283,274.00**
Report Surplus (Deficit):	**418,207.00**	**401,479.39**	**416,726.00**	**615,094.37**	**416,726.00**	**797,305.32**	**-1,283,274.00**

Fund Summary

Fund	2023-2024 Total Budget	2023-2024 Total Activity	Defined Budgets 2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PROPOSED
504 - METER MAINTENANCE FUND	418,207.00	401,479.39	416,726.00	615,094.37	416,726.00	797,305.32	-1,283,274.00
Report Surplus (Deficit):	**418,207.00**	**401,479.39**	**416,726.00**	**615,094.37**	**416,726.00**	**797,305.32**	**-1,283,274.00**

Notice of Public Hearing
City of Shawnee, Oklahoma
Shawnee Municipal Authority
Shawnee Airport Authority
Proposed Budget Summary*
Fiscal Year 2026-2027

Description	001 General Fund	010 Grant Fund	101 Street & Alley Fund	102 E 911 Fund	104 Economic Development Fund	105 Spay/ Neuter Fund	106 Hotel/Motel Surcharge Fund	107 Police Sales Tax Fund	108 Fire Sales Tax Fund	112 Tax Increment Fund	190 CDBG Grant Fund	301 Capital Improvement Fund	302 Street Improvement Fund	303 2018 Capital Improvement Fund	306 2023 Capital Improvement Fund	350 Aquatic Center Fund	501 Shawnee Municipal Authority	504 Meter Maintenance Fund	511 Shawnee Airport Authority	601 Workers Compensation Self-Insurance Fund**	603 Insurance Recovery Fund**	701 Library Fund	702 Cemetery Perpetual Care Fund	709 Sister Cities Fund	Total
ESTIMATED REVENUES & BUDGETARY FUND BALANCE																									
1 Beginning Budgetary Fund Balance	5,486,252		-	525,227	395,687	-	541,872	-	-	1,270,866	-	2,945,776	4,581,871	3,964,891	3,845,893	97,260	3,976,891	417,352	-	-	2,165,846	-	193,805	42,500	30,451,989
2 Taxes	23,922,464	-	283,900	525,228	408,118	-	599,000	510,148	510,148	200,000	-	3,162,917	3,571,036	4,081,184	4,081,184	-	-	-	-	-	-	-	-	-	41,855,327
3 Intergovernmental	539,000	17,311	-	-	-	-	-	-	-	-	880,405	-	-	-	-	-	38,285	-	1,765,000	-	-	-	-	-	3,240,001
4 License and Permits	705,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,275	-	-	-	-	-	-	-	733,275
5 Fines and Forfeitures	333,425	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	333,425
7 Charges for Services	252,735	-	-	-	-	-	-	-	-	-	-	-	-	-	-	145,000	16,941,067	850,000	-	-	-	-	-	-	18,188,802
8 Rental Revenues	62,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,000	-	-	150,743	-	-	-	-	-	227,343
9 Interest Income	792,929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	792,929
10 Other Revenues	253,650	-	6,360	-	-	2,200	12,100	-	-	-	37,640	3,500,000	-	-	-	55,000	614,135	-	4,594,899	-	107,000	-	4,000	-	9,186,984
11 Transfers In	5,820,296	-	269,000	-	-	-	-	-	-	-	-	-	-	-	64,057	312,077	5,481,184	-	191,000	828,582	-	90,000	-	-	13,056,196
TOTAL	38,168,351	17,311	559,260	1,050,455	803,805	2,200	1,152,972	510,148	510,148	1,470,866	918,045	9,608,693	8,152,907	8,046,075	7,991,134	623,337	27,079,837	1,267,352	6,701,642	828,582	2,272,846	90,000	197,805	42,500	118,066,271
APPROPRIATIONS :																									
1 Administration	3,558,929	-	-	-	-	-	-	-	-	-	-	200,000	450,000	-	-	-	-	-	-	2,320	-	-	-	-	4,211,249
2 Accounting	704,998	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,476	-	-	-	-	708,474
3 Information Systems	724,664	-	-	-	-	-	-	-	-	-	-	262,725	-	-	-	-	-	-	-	2,317	-	-	-	-	989,706
4 City Clerk	328,543	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,738	-	-	-	-	330,281
5 Municipal Court	343,955	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,317	-	-	-	-	346,272
6 Utility Billing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,898,748	-	-	5,224	-	-	-	-	3,903,972
7 Human Resources	438,113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,738	-	-	-	-	439,851
8 Community Development	461,436	-	-	-	660,000	-	-	-	-	30,000	918,045	25,000	-	-	-	-	-	-	-	9,216	-	-	-	-	2,103,697
9 Police Department and Emergency Management	11,184,162	-	-	324,288	-	2,200	-	-	-	-	-	860,000	-	-	-	-	-	-	-	491,914	-	-	-	-	12,862,564
10 Fire Department	6,827,676	-	-	-	-	-	-	-	-	-	-	701,000	-	600,000	-	-	-	-	-	199,582	-	-	-	-	8,328,258
11 Engineering	370,146	-	-	-	-	-	-	-	-	-	-	-	6,650,000	3,500,000	-	-	-	-	-	2,317	-	-	-	-	10,522,463
12 Code Enforcement	943,924	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,634	-	-	-	-	948,558
13 Public Works	1,647,234	-	548,082	-	-	-	-	-	-	-	-	-	1,025,000	-	-	-	10,787,006	-	-	51,532	-	-	-	-	14,058,854
14 Parks, Culture and Recreation	2,242,414	17,311	-	-	-	-	-	-	-	-	-	3,800,000	-	-	-	513,779	-	-	-	30,640	-	90,000	4,000	-	6,698,144
15 Expo Center	952,384	-	-	-	-	-	-	-	-	-	-	-	-	132,500	-	-	-	-	-	-	-	-	-	-	1,084,884
16 Building Maintenance	442,181	-	-	-	-	-	-	-	-	-	-	700,000	-	150,000	-	-	-	-	-	10,340	-	-	-	-	1,302,521
17 Tourism	-	-	-	-	-	-	599,083	-	-	-	-	-	-	-	-	-	-	-	-	1,159	-	-	-	-	600,242
18 Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Sister Cities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,500	42,500
20 Airport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,536,704	8,118	2,039,862	-	-	-	8,584,684
21 Contingency Reserve	649,263	-	11,178	-	-	-	12,017	-	-	-	-	-	-	-	-	12,298	465,135	-	131,895	-	-	1,800	-	-	1,283,586
22 Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,088,000	433,274	33,043	-	-	-	-	-	3,554,317
23 Transfers Out	862,077	-	-	-	-	-	-	510,148	510,148	-	-	-	-		4,081,184	-	4,864,057	-	-	-	-	-	-	-	10,827,614
												-													
TOTAL	32,682,099	17,311	559,260	324,288	660,000	2,200	611,100	510,148	510,148	30,000	918,045	6,548,725	8,125,000	4,382,500	4,081,184	526,077	23,102,946	433,274	6,701,642	828,582	2,039,862	91,800	4,000	42,500	93,732,691
ENDING BUDGETARY FUND BALANCE RESERVE	5,486,252	-	-	726,167	143,805	-	541,872	-	-	1,440,866	-	3,059,968	27,907	3,663,575	3,909,950	97,260	3,976,891	834,078	0	-	232,984	(1,800)	193,805	-	24,333,580
Percent of Ending Fund Balance/Annual Expenses	16.79%	0.00%	0.00%	223.93%	21.79%	0.00%	88.67%	0.00%	0.00%	4802.89%	0.00%	46.73%	0.34%	83.60%	95.80%	18.49%	17.21%	192.51%	0.00%	0.00%	11.42%	-1.96%	4845.13%	0.00%	25.96%
Impact to Fund Balance - Gain/(Loss)	-	-	-	200,940	(251,882)	-	(0)	-	-	170,000	-	114,192	(4,553,964)	(301,316)	64,057	(0)	0	416,726	0	-	(1,932,862)	(1,800)	-	(42,500)	(6,118,409)

This Summary documents the preliminary budgeted estimates of Revenues and Appropriations for the funds of the City of Shawnee, Oklahoma, including its Authorities, for the budget period July 1, 2026 through June 30, 2027, as identified on May 7, 2026.

* Not included in the summary are funds with no activity: 103 - Oil & Gas Revenue, 113 - Drug Forfeiture, 114 - Opiod Settlement Fund, 201 - Debt Service, 706 - Gifts and Contributions

** The Workers Compensation Self-Insurance Fund - 601, reflects "Transfers In" from other funds. The associated expense in other funds is reflected within the division where the payroll occurs, and is therefore not shown in the general "Transfers Out" expenditure line.

For a downloadable PDF, visit http://www.ShawneeOK.org

A public hearing will be held on the Preliminary Budget Summary of Revenues and Appropriations in the City Commission Chamber at City Hall, 16 West 9th Street, Shawnee, Oklahoma, at 6:00 p.m. on May 18, 2026.

Mark Simpson, City Manager

(Seal)

Attest:

s/s Lisa Lasyone, COO/City Clerk

Finance Department
16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: June 15, 2026

To: Board of City Commissioners

From: Kimberly Hoover, Finance Director

Subject: Consideration of a resolution adopting the City of Shawnee Five-Year Capital Improvement Plan for Fiscal Years 2027 through 2031.

Background: On May 18, 2026, the proposed Capital Improvement Plan (CIP) for Fiscal Years 2027 through 2031 was the subject of a formal public hearing during its presentation to the City of Shawnee Board of Commissioners.

Prepared in accordance with the City of Shawnee's CIP policy adopted on December 19, 2022, City staff is requesting that the City Commission consider the approval of a resolution to adopt the Five-Year Capital Improvement Plan for Fiscal Years 2027 through 2031 for the City of Shawnee.

Financial Impact: Refer to the attached Fiscal Years 2027 through 2031 CIP Book.

Attachments: Resolution Adopting the FY27-31 CIP Plan, FY26-27 CIP, CIP Public Hearing-FY27-31

Staff Recommendation: Approval of resolution.

RESOLUTION NO. _____

A RESOLUTION APPROVING AND ADOPTING THE FISCAL YEARS 2027-2031 CAPITAL IMPROVEMENT PLAN.

WHEREAS, the City Commission approved the Capital Improvement Plan Policy on December 19, 2022; and

WHEREAS, the Policy requires that a Capital Improvement Plan be prepared and presented to the City Commission of the City of Shawnee, Oklahoma, and that a public hearing be held thereon prior to the adoption of said plan; and

WHEREAS, the plan for the fiscal years July 1, 2026, through June 30, 2031, has heretofore been presented to the City Commission and due deliberation had thereon, and a public hearing having been held as required, and all comments and objections have been considered; and a public hearing was held May 18, 2026, at City Hall Commission Chambers at 16th West 9th Street, Shawnee, Oklahoma; and

WHEREAS, the following is a summary of the anticipated project costs by year, to wit:

Fund	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total 5-Year CIP
301 - CAPITAL IMPROVEMENT FUND	6,575,225	3,162,475	2,395,250	1,158,985	1,353,660	**14,645,595**
302 - STREET IMPROVEMENT FUND	8,125,000	2,720,000	1,995,000	1,020,000	1,045,000	**14,905,000**
303 - 2018 CAPITAL IMPROVEMENT FUND	4,450,000	975,000	0	0	0	**5,425,000**
Total	**19,150,225**	**6,857,475**	**4,390,250**	**2,178,985**	**2,398,660**	**34,975,595**

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSIONERS OF THE CITY OF SHAWNEE, OKLAHOMA:

THAT the Capital Improvement Plan for the City of Shawnee, Oklahoma, now before the said City Commission for consideration, as herein above summarized, is hereby adopted as the plan for the said City of Shawnee, Oklahoma, for the period of July 1, 2026, through June 30, 2031.

Passed and approved this 15th day of June, 2026.

CITY OF SHAWNEE, OKLAHOMA
A MUNICIPAL CORPORATION

_____
ERIC STEPHENS, MAYOR

SEAL
ATTEST:

_____
LISA LASYONE, MMC, CITY CLERK

DRAFT



Capital Improvement Plan

Fiscal Year 2027-2031

City Manager Department
16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: May 18, 2026

To: Board of City Commissioners

From: Mark Simpson, City Manager

Subject: Public Hearing for the City of Shawnee Five-Year Capital Improvement Plan for Fiscal Years 2027 through 2031.

Background: On December 19, 2022, the City of Shawnee Board of Commissioners approved a resolution setting forth a Capital Improvement Plan (CIP) policy. This CIP policy is specifically designed to guide long-term capital improvement planning for the City of Shawnee.

City staff reviewed and updated the prior CIP to develop a list of capital improvements to cover Fiscal Years 2027 through 2031. All projects included in the coming fiscal year have also been incorporated into the proposed Fiscal Year 2026-2027 Operating Budget.

In accordance with the City of Shawnee CIP policy, this agenda item constitutes the formal public hearing on the proposed CIP, establishing an opportunity for members of the community to provide input on the proposed five-year Capital Improvement Plan. Notice of the date, time, and location of the public hearing was published in the Shawnee News-Star on May 12, 2026.

Financial Impact: None

Attachments: Shawnee FY2027-2031 Capital Improvement Plan Notice

Staff Recommendation: Conduct Public Hearing

Capital Improvement Plan Policy

City of Shawnee

Capital Improvement Plan Policy

1. Purpose

In order to promote consistency and continuity in decision making related to capital improvement planning and to set the general parameters within which capital spending decisions are made, the following policy is established for the City's Capital Improvement Plan (CIP). As a matter of general policy, the goals of the CIP are to:

A. Consistently make decisions related to capital improvement aligned with overall city goals and objectives regarding the physical and economic development of the community, asset management, and the provision of public services.
B. Promote financial stability and focus attention on the city's long-term financial capacity to meet capital needs.
C. Effectively communicate the city's priorities and plans for undertaking capital projects to internal and external stakeholders.

2. Definitions

Capital Planning. At least every other year, the City Manager shall submit a five-year capital improvement plan (CIP) to the Mayor and Commissioners. The CIP shall seek to assure the adequate condition and sustainability of the city's infrastructure, facilities, and capital investments. The CIP should also address the City Commission's priorities as well as federal and state mandates. In addition, estimated capital needs for a further five-year period shall be included to facilitate long-term capital planning. *{Resolution 6652 – March 7, 2022}*

Capital Expenditure. A 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, ad promote economic development. The city will make efforts to fund capital expenditure through an increase in General Fund spending and commitment of "non-recurring" revenue sources. As a target, the city will work to budget two (2.0) to five (5) percent of the General Fund for capital expenditures each year. *{Resolution 6652 – March 7,2022}.*

The City of Shawnee has a separate Capital Assets Policy that further define a Capital asset and provides guidance for uniform control and accountability over the City's assets.

Capital Project. Notwithstanding the definition of capital expenditure or capital asset as established for capital budgeting and accounting purposes, a capital project shall be defined for the purposes for the CIP as follows.

A capital project is an outlay that results in the acquisition of, or addition to, a capital asset with an anticipated useful life of not less than five (5) years **and** meets the capital project threshold as defined in the next section below. This definition includes, but is not limited to, capital projects undertaking to:

- Acquire new or expand existing physical facilities of infrastructure.
- Acquire large scale renewal, improvement, or replacement of physical facilities or infrastructure that is not routine maintenance. Renewal, improvement expenditures are those that improve an asset's productivity, significantly extend its useful life, or change the character of the asset.
- Acquire major pieces of equipment, vehicles, and other capital stock, including expenditures when aggregated or consolidated into a single project.
- Procure engineering or architectural studies and services related to public improvements.
- Acquire land or make improvements to land.

Capital Project Threshold. The capitalization threshold, or minimum value of an asset at the time of acquisition is generally established as follows:

- Infrastructure - $50,000
- Facilities and Land - $50,000
- Vehicles - $20,000
- Machinery & Equipment - $20,000

Projects meeting the above definition and threshold shall be eligible for consideration and inclusion in the bi-annually updated CIP. Any and all expenditure meeting the criteria for fixed assets as defined by the City's Capital Asset Policy shall continue to be budgeted and accounted for as capital expenditures, however, will not be eligible for inclusion in the CIP unless they meet the above definitions of a capital project and threshold. Staff questions regarding the definition of a capital project should contact the Finance Department.

Facilities. Permanent structures erected above ground, together with fixtures attached to and forming a permanent part of the building, for the purpose of sheltering persons or personal property. The cost of buildings includes all labor, materials, and professional services required to construct the building, and any other costs to put the building into its intended use.

Facility Improvements. Major repairs, renovations, or additions made to a building that increase the future service potential of the building and benefit future periods. The buildings and the improvements become one and are inseparable. Examples of building improvements include major repairs, renovations, or additions such as addition of a new wing or a new air conditioning system.

Infrastructure. Long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and that are normally stationary in nature. These include roads, sidewalks, bike paths, bridges, buildings, drainage systems, water systems, sewer systems, etc.

Land. An inexhaustible asset that has an unlimited life and therefore is not depreciated.

Land Improvements. Betterments, improvements, and site preparations that ready land for its intended use. Like the land itself, these improvements are inexhaustible and therefore not depreciated. Some examples of land improvements would be excavation, filling, grading, demolition of existing buildings, and removal of relocation of the other property (telephone or power lines).

Life Cycle Cost. The total cost of an asset over its life cycle includes initial capital costs, maintenance costs, operating costs, and the asset's residual value at the end of its life.

Useful Life. The period over which a capital or infrastructure asset has utility to the city in performing the function for which it was intended.

3. Capital Improvement Planning and Implementation

The CIP is a proposed schedule for the expenditure of funds to maintain, acquire, or construct necessary capital projects over the next five-year period. This plan provides the public, residents, and the stakeholders transparent information on how the city plans to address significant capital needs. The Board of Commissioners adopts the city's five-year plan CIP on a bi-annual basis. The plan is reviewed annually and revised based on current community needs, asset conditions, available resources, and funding opportunities.

The CIP process generally precedes the budget process and is used to develop the capital project portion of the annual budget. Approval of the CIP by the Board of Commissioners does not equate to a final approval of all projects contained within the plan. With approval of the CIP, the Board of Commissioners does not equate to a final approval of all projects contained within the plan. With approval of the CIP, the Board of Commissioners acknowledge that the projects contained in the plan represent a reasonable interpretation of the anticipated needs for the city and that projects

contained in the first year of the CIP are suitable for inclusion for the current fiscal year's budget. The Board of Commissioners will adopt the CIP after at least one public hearing is held during a public meeting of the Board of Commissioners. Once adopted, implementation of the projects listed in the Capital Improvement Plan shall follow City Purchasing Policies.

The CIP may be amended by the Board of Commissioners as recommended by the City Manager and after a public hearing is held during a public meeting of the Board of Commissioners. Amendments may include any change to the CIP such as the addition of a new project, change in the priority of a project, change in the proposed commencement year, or adjustment of the estimated project costs.

4. Capital Improvement Planning and Implementation

Identify Needs. The first step is capital planning is to identify needs by recognizing and categorizing the city's capital assets and developing a capital asset life cycle for major capital assets. The capital asset life cycle includes costs to operate, maintain, administer, and renew or replace the capital asset. This will assist identifying the need and schedule for capital asset replacement or major renewal. In addition, the city will use information such as development projections, strategic plans, comprehensive plans, facility master plans, and regional plans to assist in identifying present and future service needs that require capital infrastructure or equipment.

Determine Financial Impacts. When developing the multi-year capital plan, the full extent of the capital projects will be considered, to include the following:

- The scope and timing of a planned project.
- Any potential revenues gained from the completed project.
- Adjust cost projections based on anticipated inflation for projects spanning more than one year.
- A clear estimate of all major components required to implement a project, including land acquisition needs, design, construction, contingency, and post-construction costs.
- The quantification of ongoing life cycle costs associated with each project and identification of the sources of funding to those costs.

Prioritize Capital Requests. Capital projects will receive a higher priority based on their alignment with key factors that provide a benefit to the community. The criteria for priority consideration are listed below. Along with the criteria are either clarifying questions, marked with a C, or varying degree questions, marked with a V. Clarifying questions further define the criteria and if a project answer any of the questions with a "yes", it will meet the stated criteria. Varying degree questions will be further prioritized based on how closely the project aligns to that criterion.

- Meets a policy goal or fulfills a strategic objective of the Board of Commissioners.

    - Does the project directly align with the strategic objective of the Board of Commissioners? – C

- Is the project identified in recent land use or other study? – C
- Is the project a specific request of the Board of Commissioners? – V
- Is the project a specific request of a neighborhood group or other local organization? – V
- Does the project assist in reducing the annual operating budget? – V

➢ It is required under a state or federal mandate, law, or regulation.

- Will the city incur a fine or penalty if his project is not complete? – V
- What is the deadline for the city to be in compliance? – V

➢ Mitigates or eliminates a know health or safety hazard.

- Is health or safety hazard identified in a plan or study? -C
- Does the project completely eliminate or reduce the hazard? – V

➢ Maintains and improves the delivery of public services to a significant portion of the population.

- Does the project significantly impact the entire city, over half the population, or a single neighborhood? – V

➢ Spurs economic development.

- Does the project add to the tax base? – C
- Does the project create employment opportunities? – C
- Does the project stabilize or revitalize a neighborhood? – C

➢ Improves the quality of life of existing infrastructure.

- Is the existing infrastructure significantly past its useful life? – C
- Is the existing infrastructure beyond repair or does the cost of the repair outweigh the cost of replacement? – C

➢ Includes other funding sources such as state or federal grant funds.

- Is the project funded by a federal or state grant? – C
- Does the grant require a city match and at what percentage? – V
- Are there other government or private entities willing to share the project cost? – V

5. Allocating Resources to the Capital Improvement Plan

The city recognizes that an effective capital funding strategy requires consideration of a broad mix of funding mechanisms, including but not limited to pay-as-you-go, grants, and debt. The city will maintain a balanced mix of financing sources without excessive reliance on any one source.

Pay-as-You-Use-Financing. Referring to the issuance of various debt instruments to fund capital projects.

In considering which funding method to utilize for particulars projects, the city shall strive to match benefit streams to cost streams as closely as possible over the anticipated useful life of the project and across constituency groups to achieve inter-generational and intra-jurisdictional equity respectively in project financing arrangements.

Regarding intergovernmental grant an private donations, the city will seek to leverage such resources whenever available, provided those capital projects identified are consistent with capital improvement plans and city priorities, and whose operating impact have been documented in operating budget forecasts.

6. CIP Submission and Review

Departments. In order to evaluate the merits of capital project requests and to allow each project due process in evaluations, capital projects proposed shall be accompanied, at minimum , by the following information:

- Project title, physical description, and definition of scope
- Demonstration/Justification of need
- List of alternative options considered
- Risk assessment
- Project schedule
- Capital cost estimate
- Statement of impact on the operating budget
- Relationship with other planned projects

- Department's priority ranking of the project
- Recommended/anticipated funding sources

Each project shall be described such that development phases are delineated as separate stages of the project, such as land acquisition, design, and construction, and each phase may span beyond a single year.

Finance Department. The Finance Department will establish forms, instructions, deadlines, and procedures for project submittal and review.

City Management. In consultation with department heads and the Finance Department, the City Manager's Office will prioritize projects and submit the Capital Improvement Plan with funding recommendations for consideration to the Board of Commissioners.

7. Progress Reporting

City staff will provide a bi-annual update to the Board of Commissioners on the implementation of progress of the Capital Improvement Plan.

Capital Improvement

Fund 301

The Capital Improvement Fund accounts for the purchase of capital equipment and construction of facilities, economic development, or debt service. The fund's major funding source is sales tax.

City of Shawnee

FY 2027-2031 Capital Improvement Plan

Fund 301

Project Title	FY2027	FY2028	FY 2029	FY 2030	FY 2031	FY32-36
Acquisition of Z-Spray Max equipment	$0	$0	$25,000	$0	$0	$0
Airport Walking Track Seal and Cracks	$0	$0	$35,000	$0	$0	$0
Animal Welfare Facility	$150,000	$0	$0	$0	$0	$0
Annual Park Improvement Program	$75,000	$75,000	$75,000	$75,000	$75,000	$375,000
Automated Response Drones	$160,000	$0	$0	$0	$0	$0
Boy Scout Park Improvements	$0	$0	$80,000	$0	$0	$0
City Hall & Annex Security Upgrades	$150,000	$0	$0	$0	$0	$0
City Hall Roof Replacement	$600,000	$0	$0	$0	$0	$0
City Fleet Leasing	$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
Comprehensive Plan Review and Update	$0	$0	$300,000	$0	$0	$0
Desktop Computer Replacement	$68,200	$70,400	$70,400	$70,400	$70,400	$352,000
Electrical Upgrades at Woodland	$50,000	$0	$0	$0	$0	$0

Emergency Management Training / Warehouse	$0	$0	$0	$0	$0	$1,500,000
Emergency Response Swat Robot	$150,000	$0	$0	$0	$0	$0
Engine #1 Refurb	$300,000	$0	$0	$0	$0	$0
Farrall Park Project	$3,500,000	$0	$0	$0	$0	$0
Fence Replacement at Cemetery	$0	$0	$130,000	$0	$0	$0
Fire Fleet Replacement	$140,000	$0	$85,000	$0	$95,000	$0
Fire Fleet Replacement - Ladder	$0	$1,000,000	$0	$0	$0	$0
Fire Station #4 - Land Acquisition	$0	$885,000	$0	$0	$0	$0
IT Upgrades	$31,325	$24,275	$24,350	$27,785	$40,500	$150,000
Laptop Computer Replacement	$76,500	$81,000	$81,000	$81,000	$81,000	$405,000
Lot Re-Activation	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Mower Replacement	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
Municipal Auditorium Exterior Masonry Repair	$0	$0	$400,000	$0	$0	$0
Municipal Auditorium upgrades	$100,000	$0	$0	$0	$0	$0
Painting of Pools	$50,000	$0	$50,000	$0	$50,000	$150,000
Park's Skid Steer	$0	$0	$75,000	$0	$0	$0
Police Fleet Leasing	$400,000	$400,000	$400,000	$400,000	$400,000	$2,000,000
PPE Replacement	$160,000	$165,000	$170,000	$177,000	$185,000	$925,000
Radio Replacement	$71,000	$71,000	$0	$0	$0	$0

Resurface Park's Shop Floor	$0	$0	$0	$0	$25,000	$0
SCBA Replacement	$30,000	$33,000	$36,300	$39,600	$43,560	$220,000
Security Cameras at SRC, Splash, Woodland & Cemetery	$0	$0	$70,000	$0	$0	$0
Server Replacement	$0	$30,000	$0	$0	$0	$0
Sliding Doors at Rec. Center	$25,000	$0	$0	$0	$0	$0
Switch Replacement	$13,200	$52,800	$13,200	$13,200	$13,200	$200,000
Total	$6,575,225	$3,162,475	$2,395,250	$1,158,985	$1,353,660	$7,552,000

Project Title	Acquisition of Z-Spray Max equipment
Department	0940 - PARKS
Ward	
ID	

The Z-Spray Max is a high-capacity, stand-on spreader-sprayer designed for professional landscaping.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$0	$0	$25,000	$0	$0	$0
Total	0	0	25,000	0	0	0

Project Title	Airport Walking Track Seal and Cracks
Department	0940 - PARKS
Ward	Ward 6
ID	



Project Description

Sealing and maintenance of the asphalt airport walking track.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$0	$0	$35,000	$0	$0	$0
Total	0	0	35,000	0	0	0

Project Title	Animal Welfare Facility
Department	0640 - ANIMAL WELFARE
Ward	Ward 1
ID	24-0640-01

Project Description

We are working on the completion of the new animal shelter facility and purchase of new furnishings and equipment.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$150,000	$0	$0	$0	$0	$0
Total	150,000	0	0	0	0	0

Project Title	Annual Park Improvement Program
Department	0940 - PARKS
Ward	Ward 1, Ward 2, Ward 3, Ward 4, Ward 5, Ward 6
ID	

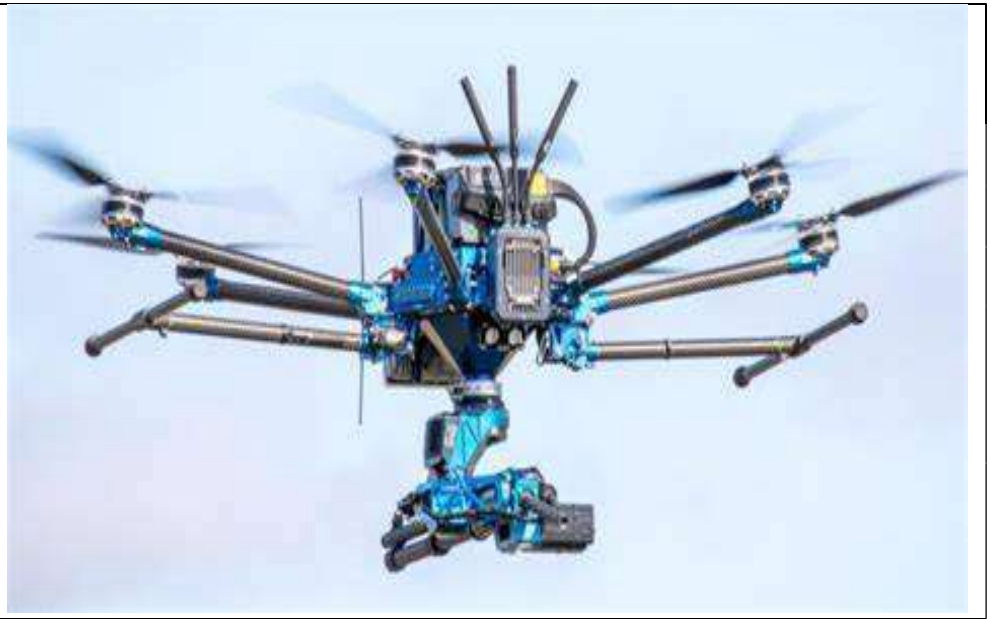
Funding supports small-scale upgrades, replacements, and enhancements to park amenities, infrastructure, and overall conditions. The program ensures consistent investment in maintaining and improving park quality, safety, and user experience each year.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$75,000	$75,000	$75,000	$75,000	$75,000	$375,000
Total	75,000	75,000	75,000	75,000	75,000	375,000

Project Title	Automated Response Drones
Department	0610 - POLICE ADMINISTRATION
Ward	
ID	

Purchase automated response drones. They will respond from City Hall, the police department, and Shawnee Lake. Connected to the communication center for automated response to police, fire, and ambulance calls.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$160,000	$0	$0	$0	$0	$0
Total	160,000	0	0	0	0	0

Project Title	Boy Scout Park Improvements
Department	0940 - PARKS
Ward	Ward 3, Ward 4
ID	



Project Description

Conversion of the existing tennis court to Pickleball courts as well as other misc. improvements.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$0	$0	$80,000	$0	$0	$0
Total	0	0	80,000	0	0	0

Project Title	City Hall & Annex Security Upgrades
Department	0230 - INFORMATION TECHNOLOGY
Ward	
ID	27-0230-01



Project Description

Upgrading camera's, access control devices, and misc. other security features.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$150,000	$0	$0	$0	$0	$0
Total	150,000	0	0	0	0	0

Project Title	City Hall Roof Replacement
Department	4020 - BUILDING MAINTENANCE
Ward	Ward 3
ID	

Project Description
Replacement of City Hall Roof



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$600,000	$0	$0	$0	$0	$0
Total	600,000	0	0	0	0	0

Project Title	City Fleet Leasing
Department	0110 - CITY MANAGER
Ward	
ID	

Project Description
Lease non-union vehicles

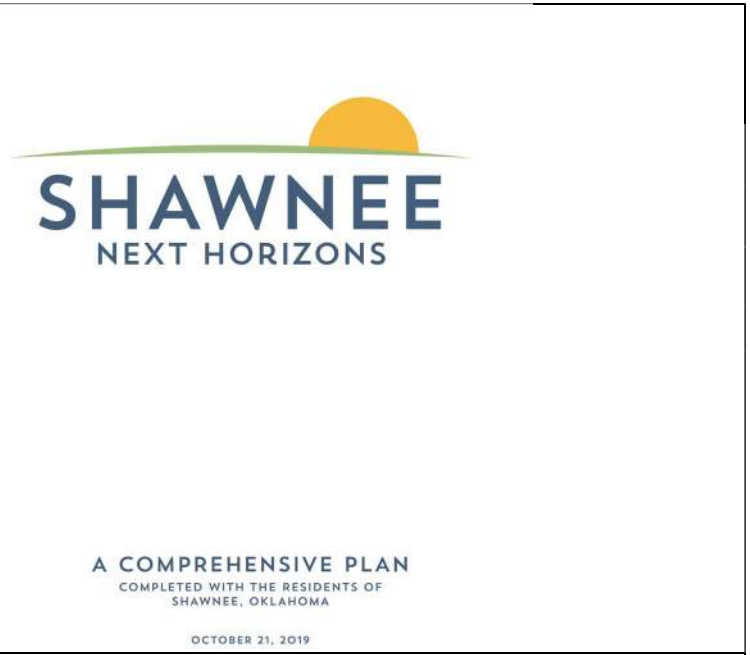


	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
Total	200,000	200,000	200,000	200,000	200,000	1,000,000

Project Title	Comprehensive Plan Review and Update
Department	0510 - COMMUNITY DEVELOPMENT
Ward	Ward 1, Ward 2, Ward 3, Ward 4, Ward 5, Ward 6
ID	

Project Description

The Comprehensive Plan of Shawnee needs to be updated. Currently, the Future Land Use Map (FLUM) and the zoning map we are using are very disconnected. The city needs a relevant plan that meets the community needs, draws a realistic destination for the future and supports efficient economic growth.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$0	$0	$300,000	$0	$0	$0
Total	0	0	$300,000	0	0	0

Project Title	Desktop Computer Replacement
Department	0230 - INFORMATION TECHNOLOGY
Ward	
ID	24-0230-01



Project Description

Replace up to 36 desktop computers per year to accommodate a 5-year replacement cycle.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$68,200	$70,400	$70,400	$70,400	$70,400	$352,000
Total	68,200	70,400	70,400	70,400	70,400	352,000

Project Title	Electrical Upgrades at Woodland
Department	0940 - PARKS
Ward	Ward 3
ID	

Electrical upgrades will equip the park with additional power needed to support park events. Improved lighting will help brighten key areas of the park, making it safer and more comfortable for visitors in the evenings.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$50,000	$0	$0	$0	$0	$0
Total	50,000	0	0	0	0	0

Project Title	Emergency Management Training / Warehouse
Department	0740 - EMERGENCY MANAGEMENT
Ward	
ID	



Project Description

EM building for housing the Mobile Command Center and other storage needs. Training area for both EM and other Public Safety.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$0	$0	$0	$0	$0	$1,500,000
Total	0	0	0	0	0	1,500,000

Project Title	Emergency Response Swat Robot
Department	0620 - POLICE PATROL
Ward	
ID	

Purchase emergency response robot. Robot has live cameras and two-way communication. Capable of opening doors and picking up items.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$150,000	$0	$0	$0	$0	$0
Total	150,000	0	0	0	0	0

Project Title	Engine #1 Refurb
Department	0720 - FIRE SUPPRESSION
Ward	
ID	



Project Description

Refurbishment of a 2008 E-One reserve fire engine to extend its service life, improve reliability, and ensure operational readiness for frontline or backup emergency response.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$300,000	$0	$0	$0	$0	$0
Total	300,000	0	0	0	0	0

Project Title	Farrall Park Project
Department	0940 - PARKS
Ward	Ward 3
ID	

Project Description

Renovation and revitalization of Farrall Park



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$3,500,000	$0	$0	$0	$0	$0
Total	3,500,000	0	0	0	0	0

Project Title	Fence Replacement at Cemetery
Department	0940 - PARKS
Ward	Ward 5
ID	

Replacement and installation of new fencing at Fairview Cemetery.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$0	$0	$130,000	$0	$0	$0
Total	0	0	130,000	0	0	0

Project Title	Fire Fleet Replacement
Department	0710 - FIRE ADMINISTRATION
Ward	
ID	25-0710-01

Project Description

Replacement of aging fire fleet apparatus to ensure reliability, improve safety, and maintain effective emergency response capabilities.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$140,000	$0	$85,000	$0	$95,000	$0
Total	140,000	0	85,000	0	95,000	0

Project Title	Fire Fleet Replacement - Ladder
Department	0720 - FIRE SUPPRESSION
Ward	
ID	



Project Description

Refurbishment of an existing 2003 E-One ladder truck to extend its service life, improve reliability, and maintain operational readiness for aerial response.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$0	$1,000,000	$0	$0	$0	$0
Total	0	1,000,000	0	0	0	0

Project Title	Fire Station #4 - Land Acquisition
Department	0710 - FIRE ADMINISTRATION
Ward	
ID	

Project Description

Budgetary amount for Land acquisition for future Fire Station #4

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$0	$885,000	$0	$0	$0	$0
Total	0	885,000	0	0	0	0

Project Title	IT Upgrades
Department	0230 - INFORMATION TECHNOLOGY
Ward	
ID	



Project Description

Access control additions/upgrades, Security Camera NVR, Security Camera Replacements, Security Camera Additional/Upgrades, Wifi Public & Internal unifi, Routers Remote Small, Firewall, UPS Desktops, UPS Server, Printers, Ipads & Misc. Equipment

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$31,325	$24,275	$24,350	$27,785	$40,500	$150,000
Total	31,325	24,275	24,350	27,785	40,500	150,000

Project Title	Laptop Computer Replacement
Department	0230 - INFORMATION TECHNOLOGY
Ward	
ID	24-0230-02



Project Description

Replace 15 laptop computers per year to accommodate a 3-year replacement cycle, and increase one every year.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$76,500	$81,000	$81,000	$81,000	$81,000	$405,000
Total	76,500	81,000	81,000	81,000	81,000	405,000

Project Title	Lot Re-Activation (Infill lots)
Department	0510 - COMMUNITY DEVELOPMENT
Ward	Ward 1, Ward 2, Ward 3, Ward 4, Ward 5, Ward 6
ID	



Project Description

The Lot Reactivation Program transforms neglected spaces into community assets by engaging local developers and business owners. By funding the clearing of quiet titles, outstanding liens, and administrative hurdles, we remove the legal barriers that keep land stagnant. This initiative effectively "resets" vacant properties, making them ready for redevelopment.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Total	25,000	25,000	25,000	25,000	25,000	25,000

Project Title	Mower Replacement
Department	0940 - PARKS
Ward	
ID	24-0940-06

Project Description

Replacement of two commercial mowers.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000

Project Title	Municipal Auditorium Exterior Masonry Repair
Department	4020 - BUILDING MAINTENANCE
Ward	Ward 3
ID	

Exterior repairs and preventative maintenance of brick and wall exterior of building.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$0	$0	$400,000	$0	$0	$0
Total	0	0	400,000	0	0	0

Project Title	Municipal Auditorium upgrades
Department	4020 - BUILDING MAINTENANCE
Ward	Ward 3
ID	

Project Description
HVAC Replacement, Windows, and mold remediation.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$100,000	$0	$0	$0	$0	$0
Total	100,000	0	0	0	0	0

Project Title	Painting of Pools
Department	0960 - POOL
Ward	
ID	26-0960-01



Project Description

Painting of Diving well, Rec Pool and Lap Pools on rotation. To keep Aquatic facility safe and functional.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$50,000	$0	$50,000	$0	$50,000	$150,000
Total	50,000	0	50,000	0	50,000	150,000

Project Title	Park's Skid Steer
Department	0940 - PARKS
Ward	
ID	



Project Description

Skid Steer for park improvement projects and preventative maintenance.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$0	$0	$75,000	$0	$0	$0
Total	0	0	75,000	0	0	0

Project Title	Police Fleet Leasing
Department	0620 - POLICE PATROL
Ward	
ID	24-0620-01



Project Description

Lease police vehicles with residual payment options; and outfit with in-cab and external equipment.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$400,000	$400,000	$400,000	$400,000	$400,000	$2,000,000
Total	400,000	400,000	400,000	400,000	400,000	2,000,000

Project Title	PPE Replacement
Department	0720 - FIRE SUPPRESSION
Ward	
ID	24-0720-01

Project Description

Replace structural and wildland personal protective equipment (PPE) gear.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$160,000	$165,000	$170,000	$177,000	$185,000	$925,000
Total	160,000	165,000	170,000	177,000	185,000	925,000

Project Title	Radio Replacement
Department	0710 - FIRE ADMINISTRATION
Ward	
ID	



Project Description

Replacement and modernization of aging handheld and apparatus fire radios to improve communication reliability, interoperability, and operational effectiveness.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$71,000	$71,000	$0	$0	$0	$0
Total	$71,000	$71,000	0	0	0	0

Project Title	Resurface Park's Shop Floor
Department	0940 - PARKS
Ward	Ward 3
ID	

Seal Fairview Cemetery Shop and Building flooring



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$0	$0	$0	$0	$25,000	$0
Total	0	0	0	0	25,000	0

Project Title	SCBA Replacement
Department	0720 - FIRE SUPPRESSION
Ward	
ID	24-0720-06



Project Description

Purchase of SCBAs annually to prevent the need for a bulk purchase when the equipment is set to expire.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$30,000	$33,000	$36,300	$39,600	$43,560	$220,000
Total	30,000	33,000	36,300	39,600	43,560	220,000

Project Title	Security Cameras at SRC, Splash, Woodland & Cemetery
Department	0940 - PARKS
Ward	Ward 3, Ward 5
ID	

Installing additional security cameras in parks to promote safety and assist with vandalism enforcement efforts.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$0	$0	$70,000	$0	$0	$0
Total	0	0	70,000	0	0	0

Project Title	Server Replacement
Department	0230 - INFORMATION TECHNOLOGY
Ward	
ID	25-0230-01



Project Description

Replace server supporting internal services.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$0	$30,000	$0	$0	$0	$0
Total	0	30,000	0	0	0	0

Project Title	Sliding Doors at Recreation Center
Department	0940 - PARKS
Ward	Ward 3
ID	

This project upgrades the Recreation Center's existing pop-open doors to automatic sliding doors. The new system will provide smoother entry, reduce operational issues, and improve overall accessibility for visitors.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$25,000	$0	$0	$0	$0	$0
Total	25,000	0	0	0	0	0

Project Title	Switch Replacement
Department	0230 - INFORMATION TECHNOLOGY
Ward	
ID	24-0230-03



Project Description

Replace switches that are more than 10 years old to avoid failure and prolonged network outages.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 301 - CAPITAL IMPROVEMENT FUND	$13,200	$52,800	$13,200	$13,200	$13,200	$200,000
Total	13,200	52,800	13,200	13,200	13,200	200,000

Street Improvement

Fund 302

The Street Improvement Fund accounts for the construction or major re-construction of street projects, economic development or debt service. The fund's major funding source is sales tax.

City of Shawnee

FY 2027-2031 Capital Improvement Plan

Fund 302

Project Title	FY2027	FY2028	FY 2029	FY 2030	FY 2031	FY32-36
ADA and Safety Improvement	$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
Belcher Road Bridge Rehab or Replacement	$250,000	$0	$0	$0	$0	$0
Bell Street Reconstruction & Widening (Phase I)	$0	$0	$0	$0	$0	$1,200,000
Bell Street Reconstruction & Widening (Phase II)	$0	$0	$0	$0	$0	$1,200,000
Deadfall Removal	$0	$200,000	$0	$0	$0	$0
Harrison Avenue & Farrall Street Sidewalk Project	$0	$0	$0	$0	$0	$750,000
Homer Lane Road Bridge Rehabilitation or Replacement	$0	$0	$0	$0	$0	$3,500,000
Interstate Parkway Extension	$200,000	$500,000	$0	$0	$0	$0
Kickapoo Widening Supplemental	$250,000	$0	$0	$0	$0	$0
Leo Street Reconstruction	$0	$0	$750,000	$0	$0	$0
Mckinley Ave. Bridge Replacement	$0	$0	$200,000	$0	$0	$0

North Kickapoo Resurfacing and Widening	$0	$0	$0	$0	$0	$5,000,000
Public Works Property Building Demolition & Site Upgrades	$450,000	$0	$0	$0	$0	$0
Signal Battery Backup	$25,000	$0	$25,000	$0	$25,000	$75,000
Signal Detection Upgrades	$70,000	$70,000	$70,000	$70,000	$70,000	$350,000
Streets and Traffic Radio upgrades	$45,000	$0	$0	$0	$0	$0
Streets Equipment Trailer	$20,000	$0	$0	$0	$0	$0
Street Broom Equipment	$115,000	$0	$0	$0	$0	$0
Unit Rate Paving and Drainage	$750,000	$750,000	$750,000	$750,000	$750,000	$3,750,000
Wallace Street Sidewalk	$500,000	$0	$0	$0	$0	$0
42nd Street Project	$200,000	$0	$0	$0	$0	$0
45th Street Widening (Phase I)	$4,750,000	$1,000,000	$0	$0	$0	$0
45th Street Widening (Phase II)	$300,000	$0	$0	$0	$0	$10,000,000
Total	$8,125,000	$2,720,000	$1,995,000	$1,020,000	$1,045,000	$26,825,000

Project Title	ADA and Safety Improvement
Department	0810 - ENGINEERING
Ward	
ID	

Project Description

Upgrades and improve public accessible routes per the City's adopted transition plan.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
Total	200,000	200,000	200,000	200,000	200,000	1,000,000

Project Title	Belcher Road Bridge Rehab or Replacement
Department	0810 - ENGINEERING
Ward	Ward 2
ID	



Project Description

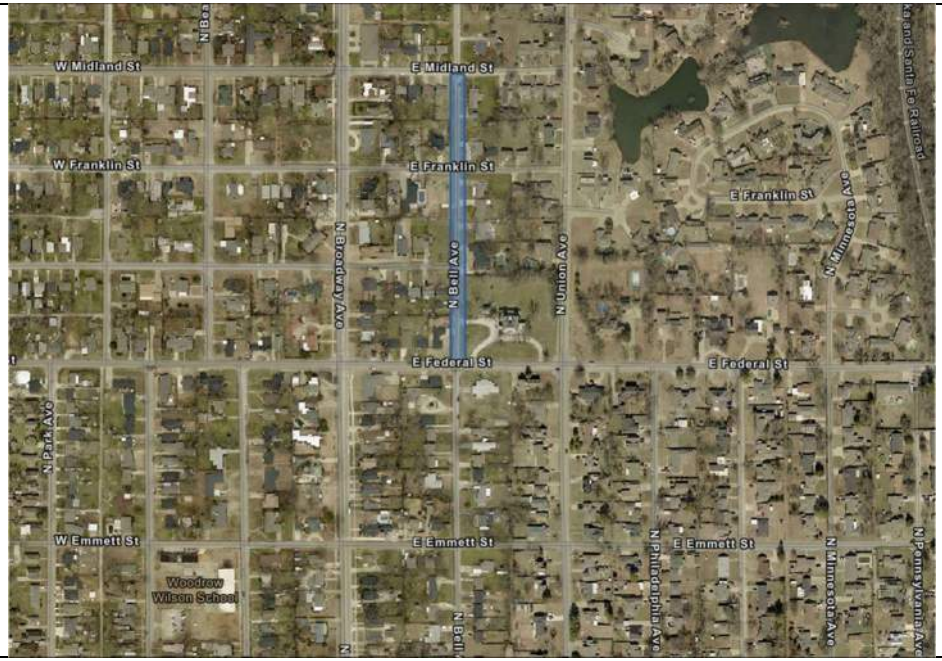
Engineering study and recommendation for the Belcher Road Bridge over the Lake #1 spillway.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$250,000	$0	$0	$0	$0	$0
Total	250,000	0	0	0	0	0

Project Title	Bell Street Reconstruction & Widening (Phase I)
Department	0810 - ENGINEERING
Ward	Ward 2
ID	24-0920-13

Project Description

Reconstruct and widen Bell Street, from Midland Street to Federal Street.

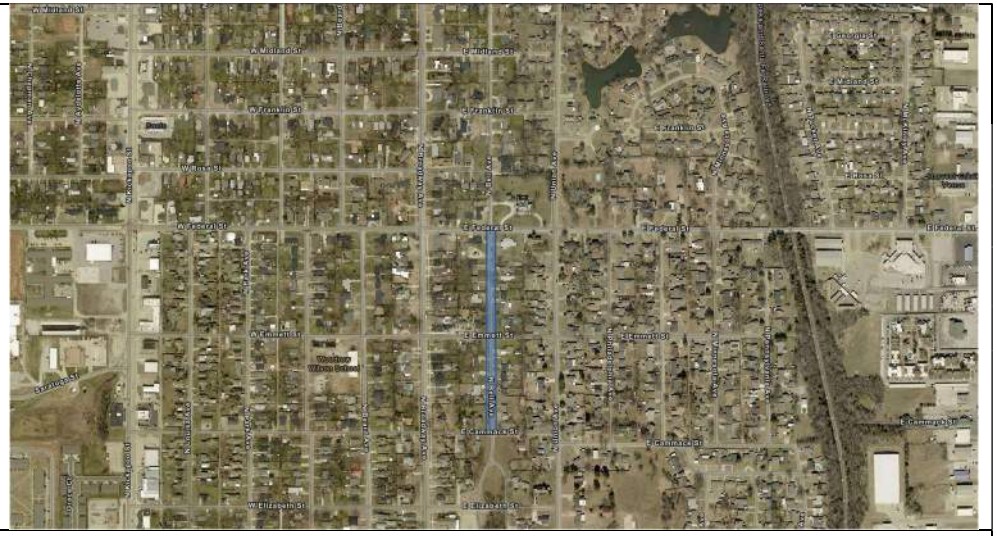


	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$0	$0	$0	$0	$0	$1,200,000
Total	0	0	0	0	0	1,200,000

Project Title	Bell Street Reconstruction & Widening (Phase II)
Department	0810 - ENGINEERING
Ward	Ward 2
ID	

Project Description

Reconstruct and widen Bell Street, from Federal Street to Cammack Street.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$0	$0	$0	$0	$0	$1,200,000
Total	0	0	0	0	0	1,200,000

Project Title	Deadfall Removal
Department	0920 - STREETS
Ward	Ward 3
ID	24-0920-01

Project Description

Remove accumulated deadfall and debris at Lake Road Bridge



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$0	$200,000	$0	$0	$0	$0
Total	0	200,000	0	0	0	0

Project Title	Harrison Avenue & Farrall Street Sidewalk Project
Department	0810 - ENGINEERING
Ward	Ward 3
ID	



Project Description

Sidewalk extension from the existing sidewalk at Highland, down Farrall Street, all the way to Kickapoo. The money budgeted would account for the city's portion to a supplemental grant from a partnering agency.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$0	$0	$0	$0	$0	$750,000
Total	0	0	0	0	0	750,000

Project Title	Homer Lane Road Bridge Rehabilitation or Replacement
Department	0810 - ENGINEERING
Ward	Ward 2
ID	



Project Description

Engineering study and recommendation for the Homer Lane Road Bridge over the Lake #1 & Lake #2 channel.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$0	$0	$0	$0	$0	$3,500,000
Total	0	0	0	0	0	3,500,000

Project Title	Interstate Parkway Extension
Department	0810 - ENGINEERING
Ward	Ward 1
ID	

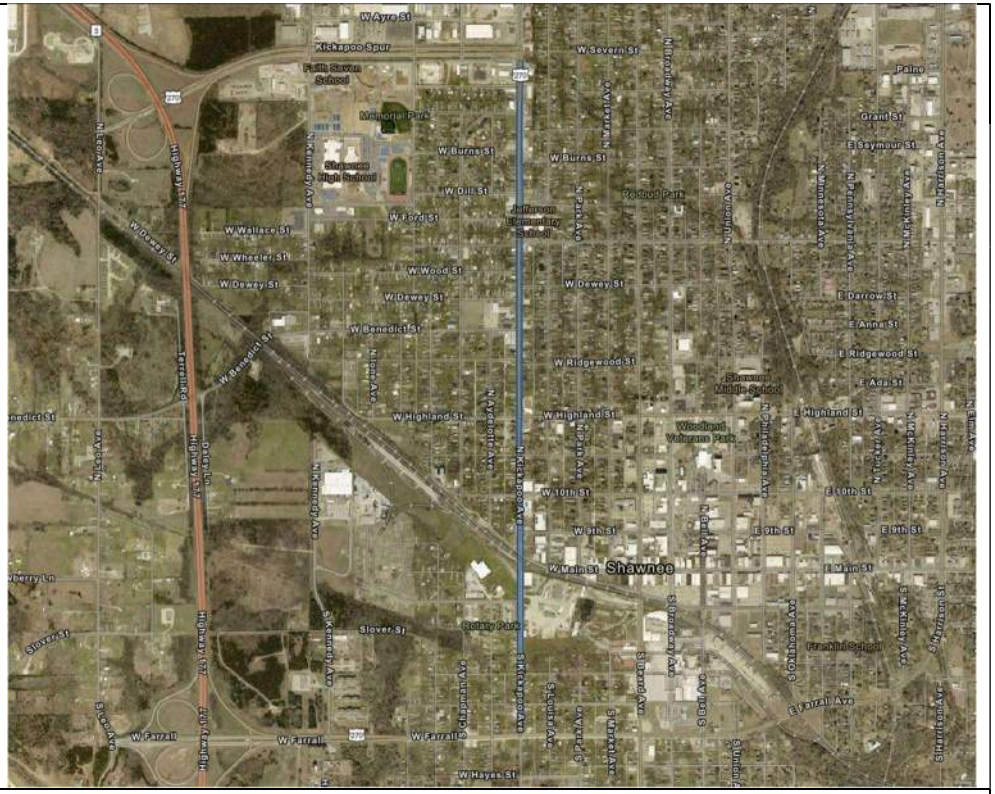


Project Description

The extension of Interstate Parkway from Union to Harrison. Amount budgeted represents preliminary traffic studies, and preliminary engineering reports leading to construction documents. Construction not included at this time.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$200,000	$500,000	$0	$0	$0	$0
Total	200,000	500,000	0	0	0	0

Project Title	Kickapoo Widening Supplemental
Department	0810 - ENGINEERING
Ward	Ward 2, Ward 3
ID	



Project Description

This will cover change orders, or other supplemental invoices from ODOT as a result of the Kickapoo Widening from Farrall to Kickapoo-Spur

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$250,000	$0	$0	$0	$0	$0
Total	250,000	0	0	0	0	0

Project Title	Leo Street Reconstruction
Department	0810 - ENGINEERING
Ward	Ward 6
ID	

Project Description

Reconstruction of Leo Street from Macarthur to Rosa St.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$0	$0	$750,000	$0	$0	$0
Total	0	0	750,000	0	0	0

Project Title	Mckinley Ave. Bridge Replacement
Department	0810 - ENGINEERING
Ward	Ward 3
ID	



Project Description

Engineering study and recommendation for the Mckinley Ave. Bridge over Shawnee Creek.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$0	$0	$200,000	$0	$0	$0
Total	0	0	200,000	0	0	0

Project Title	North Kickapoo Resurfacing and Widening
Department	0810 - ENGINEERING
Ward	Ward 6
ID	

Project Description

Widening Kickapoo from the Mall to Garrett's Lake.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$0	$0	$0	$0	$0	$5,000,000
Total	0	0	0	0	0	5,000,000

Project Title	Public Works Property Building Demolition & Site Upgrades
Department	0110 - CITY MANAGER
Ward	Ward 3
ID	



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$450,000	$0	$0	$0	$0	$0
Total	450,000	0	0	0	0	0

Project Description

Demolition of the old S&S building on the new Public Works property and site fencing and other miscellaneous upgrades for use.

Project Title	Signal Battery Backup
Department	0930 - TRAFFIC CONTROL
Ward	
ID	

Project Description
Purchasing signal cabinet battery backups for multiple intersections.

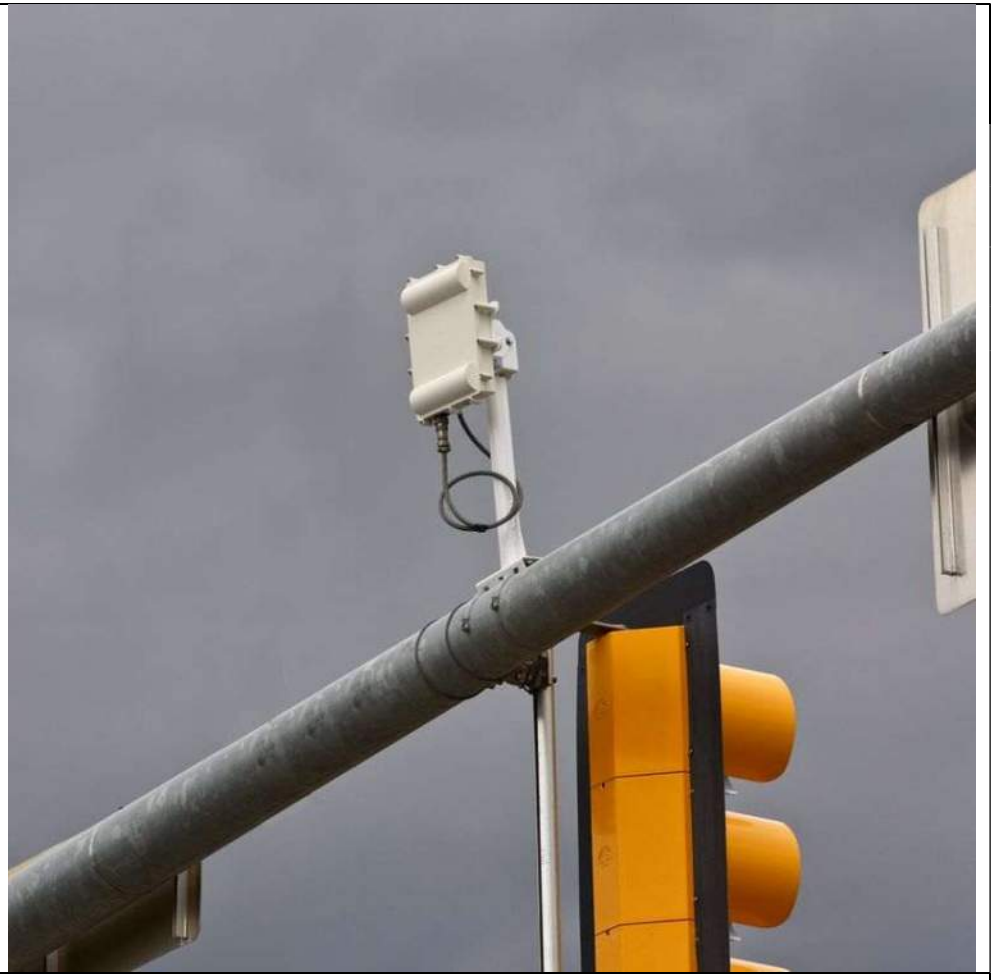


	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$25,000	$0	$25,000	$0	$25,000	$75,000
Total	25,000	0	25,000	0	25,000	75,000

Project Title	Signal Detection Upgrades
Department	0930 - TRAFFIC CONTROL
Ward	
ID	26-0930-02

Project Description

Upgrading the current traffic signal detection systems.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$70,000	$70,000	$70,000	$70,000	$70,000	$350,000
Total	70,000	70,000	70,000	70,000	70,000	350,000

Project Title	Streets and Traffic Radio upgrades
Department	0920 - STREETS
Ward	
ID	

Project Description

Replacing old radios for communication improvement.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$45,000	$0	$0	$0	$0	$0
Total	45,000	0	0	0	0	0

Project Title	Streets Equipment Trailer
Department	0920 - STREETS
Ward	
ID	



Project Description
Trailer for hauling equipment.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$20,000	$0	$0	$0	$0	$0
Total	20,000	0	0	0	0	0

Project Title	Street Broom Equipment
Department	0920 - STREETS
Ward	
ID	



Project Description

Street sweeping equipment for new construction projects.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$115,000	$0	$0	$0	$0	$0
Total	115,000	0	0	0	0	0

Project Title	Unit Rate Paving and Drainage
Department	0920 - STREETS
Ward	
ID	



Project Description

Utilize unit price contract to complete paving and storm drainage projects that involve repetitive tasks or alternatively, projects where the duration, scope, or requirements may be incomplete or difficult to estimate.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$750,000	$750,000	$750,000	$750,000	$750,000	$3,750,000
Total	750,000	750,000	750,000	750,000	750,000	3,750,000

Project Title	Wallace Street Sidewalk
Department	0810 - ENGINEERING
Ward	Ward 1, Ward 2, Ward 3, Ward 4
ID	25-0810-02

Project Description

Add a pedestrian facility on the north side of Wallace Street, from Kickapoo Street to Harrison Street. This represents a matching portion for the City.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$500,000	$0	$0	$0	$0	$0
Total	500,000	0	0	0	0	0

Project Title	42nd Street Project
Department	0810 - ENGINEERING
Ward	Ward 1
ID	26-0920-02

Project Description

ROW acquisition on 42nd Street, east of Harrison.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$200,000	$0	$0	$0	$0	$0
Total	200,000	0	0	0	0	0

Project Title	45th Street Widening (Phase I)
Department	0810 - ENGINEERING
Ward	Ward 1, Ward 6
ID	24-0810-01

Project Description

Reconstruct and widen 45th Street. The first phase extends from Burning Wood Drive to west of Union Ave.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$4,750,000	$1,000,000	$0	$0	$0	$0
Fund 303 - 2018 CAPITAL IMPROVEMENT FUND	$3,500,000	$0	$0	$0	$0	$0
Total	8,250,000	1,000,000	0	0	0	0

Project Title	45th Street Widening (Phase II)
Department	0810 - ENGINEERING
Ward	Ward 1
ID	



Project Description

Widening of 45th Street from the end of Phase I near Union o some place west of Bryan.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$300,000	$0	$0	$0	$0	$10,000,000
Total	300,000	0	0	0	0	10,000,000

2018 Capital Improvement

Fund 303

The 2018 Capital Improvement Fund accounts for the addition half-cent sales tax that was passed in June 2018. The proceeds are to be used for capital improvements, specifically public safety, parks and public facilities and streets.

City of Shawnee

FY 2027-2031 Capital Improvement Plan

Fund 303

Project Title	FY2027	FY2028	FY 2029	FY 2030	FY 2031	FY32-36
Expo Avedis Conference Center Remodel (Peoples Bldg.)	$0	$475,000	$0	$0	$0	$0
Expo Drainage & Paving Improvement	$75,000	$300,000	$0	$0	$0	$0
Expo Electrical / Mechanical Equipment Upgrades & Replacement	$0	$125,000	$0	$0	$0	$0
Expo Gates & Panels	$50,000	$50,000	$0	$0	$0	$0
Expo Overhead Replacement	$75,000	$25,000	$0	$0	$0	$0
Fire Station #1 Renovation	$600,000	$0	$0	$0	$0	$0
Library Upgrades	$150,000	$0	$0	$0	$0	$0
45th Street Widening (Phase I)	$3,500,000	$0	$0	$0	$0	$0
Total	$4,450,000	$975,000	$0	$0	$0	$0

Project Title	Expo Avedis Conference Center Remodel (Peoples Bldg.)
Department	1210 - EXPO CENTER
Ward	Ward 6
ID	



Project Description

Improvements to the People's Building.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 303 - 2018 CAPITAL IMPROVEMENT FUND	$0	$475,000	$0	$0	$0	$0
Total	0	475,000	0	0	0	0

Project Title	Expo Drainage & Paving Improvement
Department	1210 - EXPO CENTER
Ward	Ward 6
ID	26-1210-05



Project Description

Miscellaneous improvements to multiple areas of the Expo grounds grading and drainage.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 303 - 2018 CAPITAL IMPROVEMENT FUND	$75,000	$300,000	$0	$0	$0	$0
Total	75,000	300,000	0	0	0	0

Project Title	Expo Electrical / Mechanical Equipment Upgrades & Replacement
Department	1210 - EXPO CENTER
Ward	Ward 6
ID	

Project Description



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 303 - 2018 CAPITAL IMPROVEMENT FUND	$0	$125,000	$0	$0	$0	$0
Total	0	125,000	0	0	0	0

Project Title	Expo Gates & Panels
Department	1210 - EXPO CENTER
Ward	Ward 6
ID	



Project Description

Panels for use in various setups around the Expo grounds.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 303 - 2018 CAPITAL IMPROVEMENT FUND	$50,000	$50,000	$0	$0	$0	$0
Total	50,000	50,000	0	0	0	0

Project Title	Expo Overhead Replacement
Department	1210 - EXPO CENTER
Ward	Ward 6
ID	26-1210-03

Project Description

Replace overhead doors at the Expo.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 303 - 2018 CAPITAL IMPROVEMENT FUND	$75,000	$25,000	$0	$0	$0	$0
Total	75,000	25,000	0	0	0	0

Project Title	Fire Station #1 Renovation
Department	0720 - FIRE SUPPRESSION
Ward	Ward 3
ID	



Project Description

Renovation of Fire Station No. 1 to address facility deficiencies, enhance firefighter safety, and improve operational readiness to support modern emergency response demands.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 303 - 2018 CAPITAL IMPROVEMENT FUND	$600,000	$0	$0	$0	$0	$0
Total	600,000	0	0	0	0	0

Project Title	Library Upgrades
Department	4020 - BUILDING MAINTENANCE
Ward	Ward 3
ID	24-1110-04

Project Description

Roof maintenance, window replacement, etc.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 303 - 2018 CAPITAL IMPROVEMENT FUND	$150,000	$0	$0	$0	$0	$0
Total	150,000	0	0	0	0	0

Project Title	45th Street Widening (Phase II)
Department	0810 - ENGINEERING
Ward	Ward 1
ID	



Project Description

Widening of 45th Street from the end of Phase I near Union o some place west of Bryan.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 302 - STREET IMPROVEMENT FUND	$300,000	$0	$0	$0	$0	$10,000,000
Total	300,000	0	0	0	0	10,000,000

Shawnee Municipal Authority

Fund 501

The Shawnee Municipal Authority Fund accounts for the construction or major reconstruction of water and sewer capital projects. The fund's major funding source are water, sewer, and sanitation user charges.

City of Shawnee

FY 2027-2031 Capital Improvement Plan

Fund 501

Project Title	FY2027	FY2028	FY 2029	FY 2030	FY 2031	FY32-36
Annual Sewer Pipe Bursting	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$5,000,000
Broadway Ave. Water Line Project	$0	$0	$0	$0	$0	$875,000
Chemical Building HVAC	$30,000	$0	$0	$0	$0	$0
Ditch Witch	$63,000	$0	$0	$0	$0	$0
Farrall Street Lift Station	$220,000	$0	$0	$0	$0	$0
Flusher Truck	$450,000	$0	$0	$0	$0	$0
Georgia Street Lift Station	$220,000	$0	$0	$0	$0	$0
Golden Acres Water Line Loop	$0	$0	$0	$0	$0	$1,030,000
Highland Street Waterline Project	$0	$0	$0	$0	$0	$2,000,000
Hoffman's Addition Water Line Project	$0	$0	$0	$0	$0	$1,050,000
Independence Street Water Line Project	$800,000	$1,800,000	$1,400,000	$0	$0	$0
MacArthur Street Water Line Project	$0	$0	$0	$0	$0	$1,830,000

Pulaski Street Waterline Project	$0	$0	$0	$0	$0	$1,000,000
Radio Upgrades	$35,000	$0	$0	$0	$0	$0
Riprap Lake #1 Project	$0	$0	$0	$0	$0	$4,000,000
SMA Fleet Lease	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000
Tandem Dump Truck	$200,000	$0	$0	$0	$0	$0
West 45th & Leo Waterline Loop Project	$0	$0	$0	$900,000	$900,000	$0
Total	$3,118,000	$2,900,000	$2,500,000	$2,000,000	$2,000,000	$17,285,000

Project Title	Annual Sewer Pipe Bursting
Department	1070 - SEWER COLLECTION
Ward	Ward 1, Ward 2, Ward 3, Ward 4, Ward 5, Ward 6
ID	27-1040-01

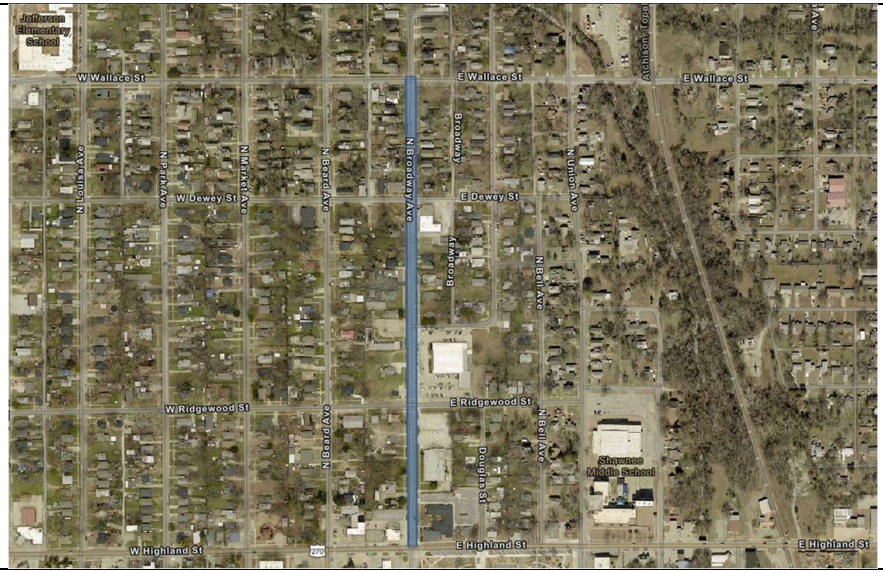


Project Description

Replace key sewer mains identified in the City's asset management system, using pipe bursting or trenchless sewer repair.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$5,000,000
Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000

Project Title	Broadway Ave. Water Line Project
Department	1040 - WATER DISTRIBUTION
Ward	Ward 3, Ward 4
ID	



Project Description

Replace and upsize waterlines to increase availability and reliability of water in the area. (Highland St. to Wallace St.)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$0	$0	$0	$0	$0	$875,000
Total	0	0	0	0	0	875,000

Project Title	Chemical Building HVAC
Department	1040 - WATER DISTRIBUTION
Ward	Ward 3
ID	27-1040-02

Project Description

Changing rooftop AC unit on water plant chemical building.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$30,000	$0	$0	$0	$0	$0
Total	30,000	0	0	0	0	0

Project Title	Ditch Witch
Department	1070 - SEWER COLLECTION
Ward	
ID	27-1040-03

Project Description

Replace old hydro excavator.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$63,000	$0	$0	$0	$0	$0
Total	63,000	0	0	0	0	0

Project Title	Farrall Street Lift Station
Department	1070 - SEWER COLLECTION
Ward	Ward 3
ID	27-1040-04

Project Description

Upgrading the existing lift station.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$220,000	$0	$0	$0	$0	$0
Total	220,000	0	0	0	0	0

Project Title	Flusher Truck
Department	1070 - SEWER COLLECTION
Ward	
ID	27-1040-05



Project Description

Replacing old 99’ International flusher truck.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$450,000	$0	$0	$0	$0	$0
Total	450,000	0	0	0	0	0

Project Title	Georgia Street Lift Station
Department	1070 - SEWER COLLECTION
Ward	Ward 1
ID	27-1040-06

Project Description

Upgrading the existing lift station.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$220,000	$0	$0	$0	$0	$0
Total	220,000	0	0	0	0	0

Project Title	Golden Acres Water Line Loop
Department	1040 - WATER DISTRIBUTION
Ward	Ward 6
ID	



Project Description

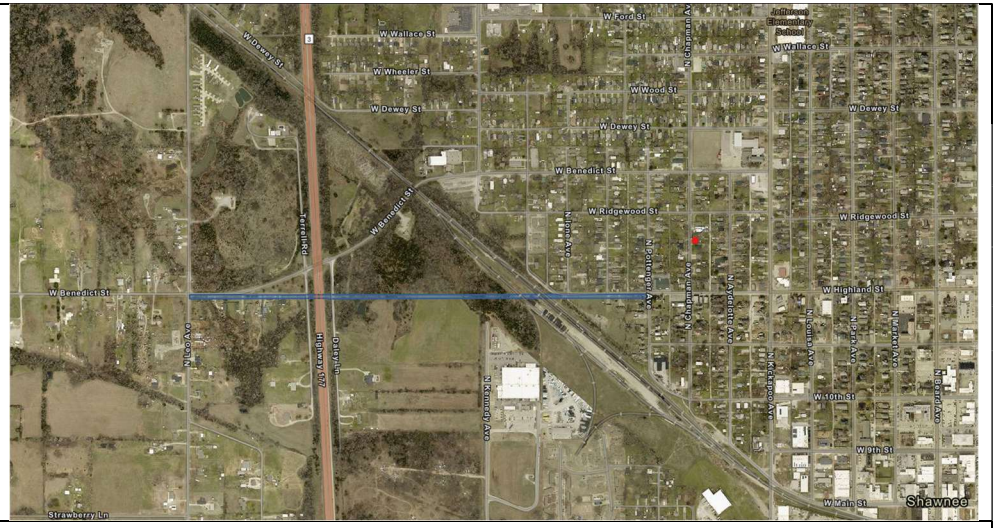
Connect existing dead-end segments to create a loop. The project is designed to increase availability and reliability of water in the area and eliminate repetitive maintenance activities required to flush dead-end hydrants.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$0	$0	$0	$0	$0	$1,030,000
Total	0	0	0	0	0	1,030,000

Project Title	Highland Street Waterline Project
Department	1040 - WATER DISTRIBUTION
Ward	Ward 3
ID	

Project Description

Replace and upsize waterlines to increase availability and reliability of water in the area (N Pottenger Ave. to N Leo Ave.)



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$0	$0	$0	$0	$0	$2,000,000
Total	0	0	0	0	0	2,000,000

Project Title	Hoffman's Addition Water Line Project
Department	1040 - WATER DISTRIBUTION
Ward	Ward 3
ID	



Project Description

Replace and upsize waterlines to increase availability and reliability of water in the area. (Aydelotte Ave., from Ridgewood St. to Highland St.)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$0	$0	$0	$0	$0	$1,050,000
Total	0	0	0	0	0	1,050,000

Project Title	Independence Street Water Line Project
Department	1040 - WATER DISTRIBUTION
Ward	Ward 2, Ward 5
ID	27-1040-07



Project Description

Replace and upsize waterline to increase availability and reliability of water in the area. (from Kickapoo to Center Ave.)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$800,000	$1,800,000	$1,400,000	$0	$0	$0
Total	950,000	1,800,000	1,250,000	0	0	0

Project Title	MacArthur Street Water Line Project
Department	1040 - WATER DISTRIBUTION
Ward	Ward 6
ID	

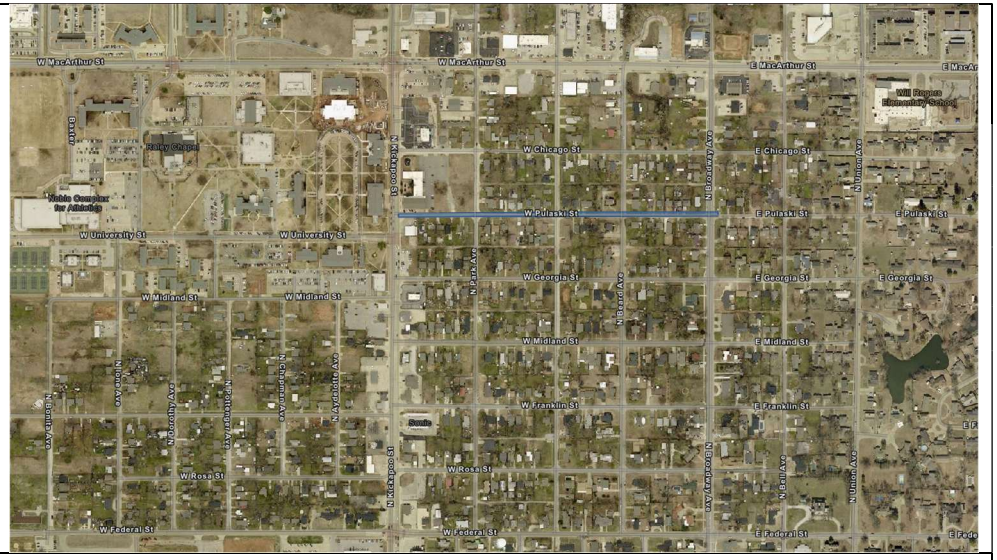


Project Description

Replace and upsize waterlines to increase availability and reliability of water in the area. (Acme Rd. to Leo St.)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$0	$0	$0	$0	$0	$1,830,000
Total	0	0	0	0	0	1,830,000

Project Title	Pulaski Street Waterline Project
Department	1040 - WATER DISTRIBUTION
Ward	Ward 1, Ward 6
ID	



Project Description

Replace and upsize waterlines to increase availability and reliability of water in the area. (Broadway Ave. to Kickapoo Ave.)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$0	$0	$0	$0	$0	$1,000,000
Total	0	0	0	0	0	1,000,000

Project Title	Radio Upgrades
Department	1040 - WATER DISTRIBUTION
Ward	
ID	27-1040-08

Project Description

New radios for communication improvements.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$35,000	$0	$0	$0	$0	$0
Total	35,000	0	0	0	0	0

Project Title	Riprap Lake #1 Project
Department	1020 - LAKE OPERATIONS
Ward	Ward 2
ID	

Project Description

Re-armoring of the upstream slope of Lake #1 dam.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$0	$0	$0	$0	$0	$400,000
Total	0	0	0	0	0	400,000

Project Title	SMA Fleet Lease
Department	1010 - UTILITY ADMINISTRATION
Ward	
ID	27-1010-01

Project Description
Lease municipal authority vehicles



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Project Title	Tandem Dump Truck
Department	1070 - SEWER COLLECTION
Ward	
ID	27-1040-09

Project Description

New dump truck for hauling equipment and material.

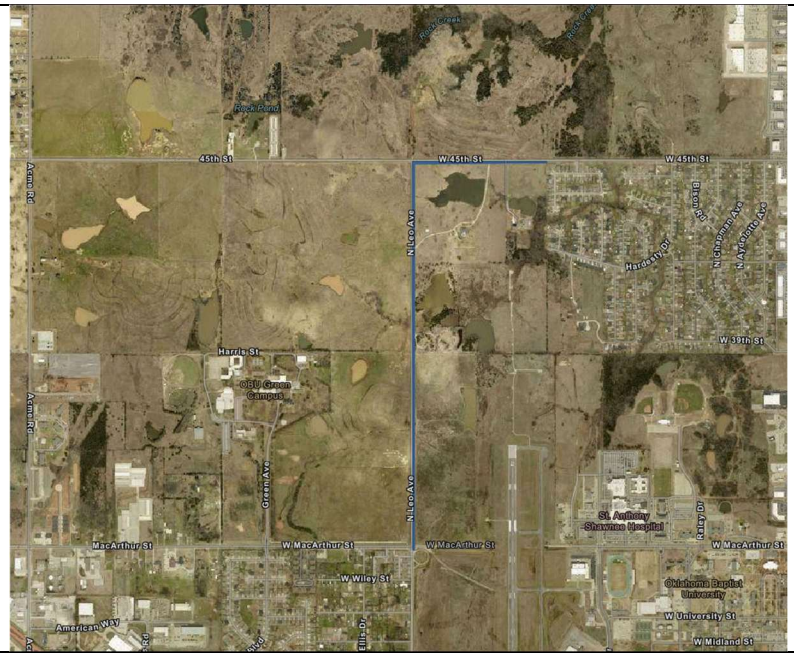


	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$200,000	$0	$0	$0	$0	$0
Total	200,000	0	0	0	0	0

Project Title	West 45th & Leo Waterline Loop Project
Department	1040 - WATER DISTRIBUTION
Ward	Ward 6
ID	

Project Description

Extension of new water main to expand the existing system, and create a loop providing an increase availability and reliability of water in the area.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 501 - SHAWNEE MUNICIPAL AUTHORITY	$0	$0	$0	$900,000	$900,000	$0
Total	0	0	0	900,000	900,000	0

Shawnee Airport Authority

Fund 511

The Shawnee Airport Authority Fund accounts for the construction or major reconstruction of airport facility projects. The fund's major funding source include rental revenues and federal grants for capital projects.

City of Shawnee

FY 2027-2031 Capital Improvement Plan

Fund 511

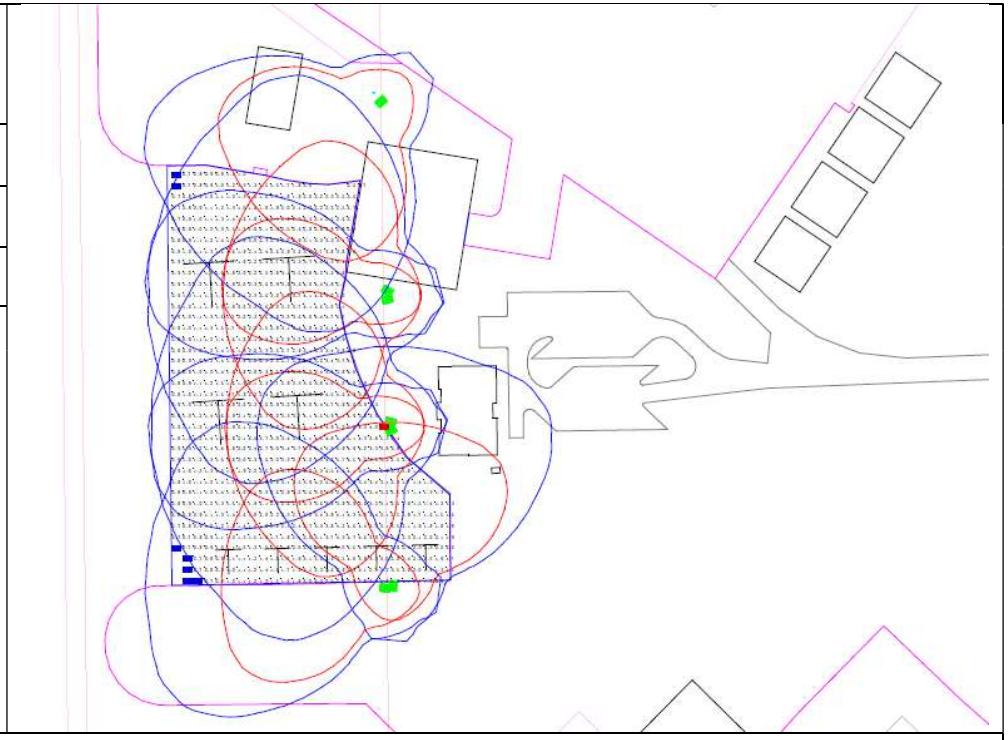
Project Title	FY2027	FY2028	FY 2029	FY 2030	FY 2031	FY32-36
Aircraft Parking Ramp Illumination Project	$75,000	$0	$0	$0	$0	$0
Airport Fleet Leasing	$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
Airport Terminal	$2,830,500	$0	$0	$0	$0	$0
Demolition of Hangar #16	$41,000	$0	$0	$0	$0	$0
New T-Hangar Taxilane & rehabilitate Taxilane & apron	$105,000	$0	$0	$0	$0	$0
Purchase Temporary Terminal Building	$65,000	$0	$0	$0	$0	$0
Rehabilitate Fuel Farm	$0	$711,960	$0	$0	$0	$0
Rehabilitate Precision Approach Pathway Indicator (PAPI) Light System	$20,000	$0	$0	$0	$0	$0
Repairs to Hangar #14	$450,000	$0	$0	$0	$0	$0
Repairs to Hangar #15	$336,398	$0	$0	$0	$0	$0
Replace Automated Weather Observation System Computer Equipment	$175,000	$0	$0	$0	$0	$0

Southeast Hangar and Apron	$45,000	$0	$0	$0	$0	$0
Southeast Roadway and Supporting Utilities	$93,750	$0	$0	$0	$0	$0
Strengthen Runway 17-35 and Taxiway	$50,000	$550,000	$0	$0	$0	$0
Taxilane for the Southeast Hangar	$136,500	$0	$0	$0	$0	$0
Terminal Apron Design	$0	$0	$0	$0	$25,000	$0
Terminal Parking Lot Design & Construction	$46,350	$0	$0	$0	$0	$0
Two New Ten-Unit T-hangars	$1,320,000	$0	$0	$0	$0	$0
Total	$5,814,498	$1,286,960	$25,000	$25,000	$50,000	$125,000

Project Title	Aircraft Parking Ramp Illumination Project
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-01

Project Description

Electrical upgrades to fusing and surge protection system on the 40' high mast lighting around the aircraft parking ramp.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$75,000	$0	$0	$0	$0	$0
Total	$75,000	0	0	0	0	0

Project Title	Airport Fleet Leasing
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-02



Project Description

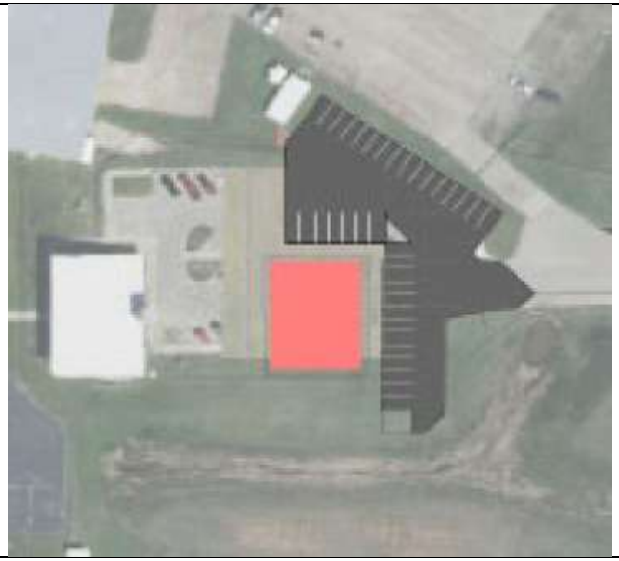
Lease vehicles under the proposed City-wide fleet lease plan for airfield operations (1- two passenger pickup truck) and Customer Courtesy Vehicles (1- Compact SUV and 1 – four passenger pickup truck) to replace two 2013 Chevrolet Silverado trucks and one 2010 Ford Expedition.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
Total	$25,000	25,000	25,000	25,000	25,000	125,000

Project Title	Airport Terminal
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-03

Project Description

Construct new terminal and parking facilities to replace the terminal damaged beyond repair by the storm event.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$2,830,500	$0	$0	$0	$0	$0
Other	$994,500					
Total	$3,825,000	0	0	0	0	0

Project Title	Demolition of Hangar #16
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-1020-04



Project Description

Demolition of box hangar damaged beyond repair by the 2023 storm event.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$41,000	$0	$0	$0	$0	$0
Total	$41,000	0	0	0	0	0

Project Title	New T-Hangar Taxilane & Rehabilitate Taxilane & Apron
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-05



Project Description

Design and construct a new taxilane to support ten new t-hangars. Rehabilitate/repair existing taxilane servicing the t-hangars, box hangars, and planned new t-hangars; it also includes repair to the main aircraft parking apron to address surface and subsurface conditions including crack seal, full depth repairs as required, and a seal coat to the surface.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$105,000	$0	$0	$0	$0	$0
Oklahoma Department of Aerospace & Aeronautics	$1,088,441	$0	$0	$0	$0	$0
Federal Aviation Administration	$895,000	$0	$0	$0	$0	$0
Total	$2,088,441	0	0	0	0	0

Project Title	Purchase Temporary Terminal Building
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-16

Project Description

Terminate lease and purchase temporary terminal building to support airport operations until such time as a new permanent facility is constructed.





	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$65,000	$0	$0	$0	$	$0
Total	65,000	0	0	0	0	0

Project Title	Rehabilitate Fuel Farm
Department	0120 - AIRPORT
Ward	Ward 6
ID	



Project Description

Rehabilitate two (2) 12,000 gallon aviation fuel above ground fuel storage tanks. Originally installed in 1996.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$0	$711,960	$0	$0	$0	$0
Oklahoma Department of Aerospace & Aeronautics	$0	$711,960	$0	$0	$0	$0
Total	0	1,423,920	0	0	0	0

Project Title	Rehabilitate Precision Approach Pathway Indicator (PAPI) Light System
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-06



Project Description

Replace the Precision Approach Pathway Indicator (PAPI) Light System, originally installed in 1997, with a new LED type system.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$20,000	$0	$0	$0	$0	$0
Oklahoma Department of Aerospace & Aeronautics	$363,700	$0	$0	$0	$0	$0
Total	383,700	0	0	0	0	0

Project Title	Repairs to Hangar #14
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-07



Project Description

Repairs to East and West Overhead doors, south wall, north wall, and interior utility lines damaged by the 2023 storm event.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$438,868	$0	$0	$0	$0	$0
OMAG	$11,132					
Total	$450,000	0	0	0	0	0

Project Title	Repairs to Hangar #15
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-08

Project Description

Repair/replace South and North overhead doors damaged beyond repair by the storm event in 2023.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$312,188	$0	$0	$0	$0	$0
OMAG	$24,210					
Total	$336,398	0	0	0	0	0

Project Title	Replace Automated Weather Observation System Computer Equipment
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-09



Project Description

Replace current Automated Weather Observation System (AWOS) computer equipment that is beyond its functional life expectancy with new internet based system meeting Federal Aviation Administration standards for a certified system.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$175,000	$0	$0	$0	$0	$0
Total	$175,000	0	0	0	0	0

Project Title	Southeast Hangar and Apron
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-10

Project Description

Design and construction of a new large scale hangar and supporting aircraft parking apron on the southeastern quadrant of the Shawnee Regional Airport.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$45,000	$0	$0	$0	$0	$0
Oklahoma Department of Aerospace & Aeronautics	$7,282,000	$0	$0	$0	$0	$0
Total	$7,327,000	0	0	0	0	0

Project Title	Southeast Roadway and Supporting Utilities
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-11

Project Description

Design and construction of a new roadway and supporting utilities for large scale hangar development on the southeastern quadrant of the Shawnee Regional Airport.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$93,750	$0	$0	$0	$0	$0
Oklahoma Department of Aerospace & Aeronautics	$1,781,250	$0	$0	$0	$0	$0
Total	$1,875,000	0	0	0	0	0

Project Title	Strengthen Runway 17-35 and Taxiway
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-12



Project Description

Design and construction asphalt overlay, and conduct repairs to the surface of the existing runway 17/35 to extend the useful life of the existing pavement and accommodate larger heavier aircraft.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$50,000	$550,000	$0	$0	$0	$0
FAA	$900,000	$9,900,000	$0	$0	$0	$0
ODAA	$50,000	$550,000	$0	$0	$0	$0
Total	$1,000,000	$11,000,000	$0	$0	$0	$0

Project Title	Taxilane for the Southeast Hangar
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-13

Project Description

Design and construction of a new taxilane to support large scale hangar development on the southeastern quadrant of the Shawnee Regional Airport.



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$136,500	$0	$0	$0	$0	$0
Oklahoma Department of Aerospace & Aeronautics	$2,593,500	$0	$0	$0	$0	$0
Total	$2,730,000	0	0	0	0	0

Project Title	Terminal Apron Design
Department	0120 - AIRPORT
Ward	Ward 6
ID	

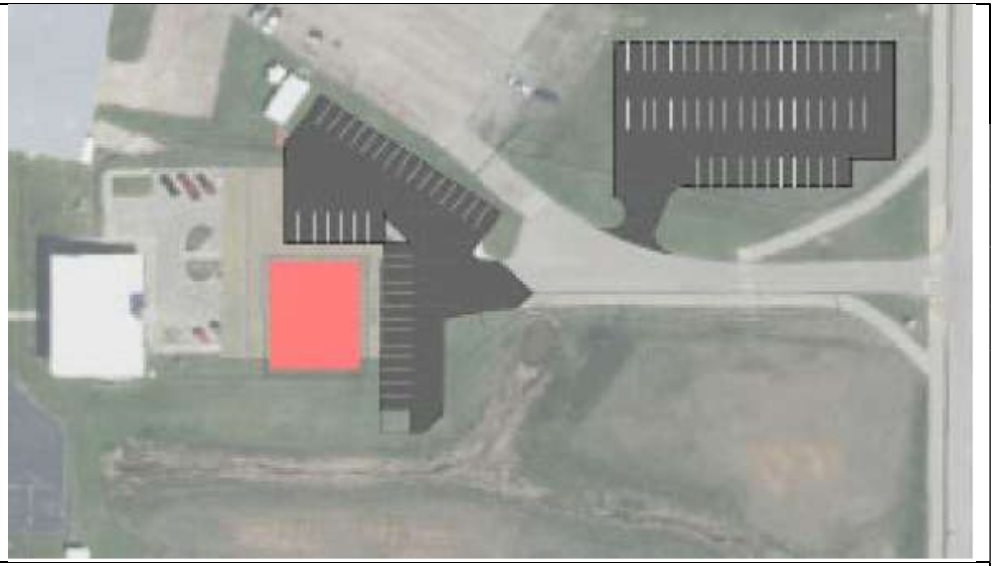


Project Description

Engineering design services to support an expansion of the terminal area apron to increase the total number of parking spaces available for aircraft utilizing the airport.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$0	$0	$0	$0	$25,000	$0
FEDERAL AVIATION ADMINISTRATION	$0	$0	$0	$0	$450,000	$0
OKLAHOMA DEPARTMENT OF AEROSPACE & AERONAUTICS	$0	$0	$0	$0	$25,000	
Total	$0	0	0	0	$500,000	0

Project Title	Terminal Parking Lot Design & Construction
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-14



Project Description

Reconfigure and reconstruct parking lots to support new terminal building.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$46,350	$0	$0	$0	$0	$0
Oklahoma Department of Aerospace & Aeronautics	$880,650	$0	$0	$0	$0	$0
Total	927,000	0	0	0	0	0

Project Title	Two Ten-Unit T-hangars
Department	0120 - AIRPORT
Ward	Ward 6
ID	27-0120-15



Project Description

Design and construction of two new ten-unit T-hangars to replace the 18-unit t-hangar damaged beyond repair by the 2023 storm event.

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY32-36
Fund 511 - SHAWNEE AIRPORT AUTHORITY	$1,320,000	$0	$0	$0	$0	$0
Other	$880,000	$0	$0	$0	$0	$0
Total	$2,200,000	0	0	0	0	0

Notice of Public Hearing
City of Shawnee, Oklahoma
Shawnee Municipal Authority
Shawnee Airport Authority
Proposed Five-Year Capital Improvement Plan
Fiscal Years 2027-2031

Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5-Year CIP
301 - CAPITAL IMPROVEMENT FUND	4,423,720	1,796,640	3,027,350	912,639	803,418	10,963,767
302 - STREET IMPROVEMENT FUND	8,125,000	2,720,000	1,995,000	1,020,000	1,045,000	14,905,000
303 - 2018 CAPITAL IMPROVEMENT FUND	4,450,000	975,000	-	-	-	5,425,000
Unknown Funding						
Total	16,998,720	5,491,640	5,022,350	1,932,639	1,848,418	31,293,767

*Total projects - 111

A public hearing will be held on the Capital Improvement Plan in the City Commission Chamber at City Hall, 16 West 9th Street, Shawnee, Oklahoma, at 6:00 p.m. on May 18, 2026.

Finance Department
16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: June 15, 2026

To: Board of City Commissioners

From: Kimberly Hoover, Finance Director

Subject: Presentation of the Fiscal Year 2024-2025 Annual Comprehensive Financial Report and Single Audit Report.

Background: On June 8, 2026, Arledge & Associates issued an Independent Auditor's Report to accompany the City's Annual Financial Report and Single Audit Report for the fiscal year ended June 30, 2025.

The audit reports contain the following audit opinions:

- Annual Financial Report for the fiscal year ended June 30, 2025.
  - Unmodified Opinion – Financial statements are present fairly, in all material respects, and conform with Generally Accepted Accounting Principles (GAAP).
- Single Audit Report for the fiscal year ended June 30, 2025.
  - Unmodified Opinion – For its Major Federal Programs, the city has complied, in all material respects, with the compliance requirements of the Uniform Guidance.

A representative from Arledge & Associates will present the Annual Audit Report and Single Audit Report and will be available to answer questions.

Financial Impact: None.

Attachments: Final Communication with Those Charged with Governance - City of Shawnee 2025, Annual Audit FY Ending 06-30-2025, Single Audit Report- City of Shawnee 2025

Staff Recommendation: No action item.

Arledge
certified public accountants

June 15, 2026

To the Honorable Mayor and Members of the City Council
City of Shawnee, Oklahoma

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Shawnee, Oklahoma (the "City") for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards,* and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 2, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City's financial statements was (were):

1. Management's estimate of depreciable lives of capital assets is based on asset classifications, historical experience, and the City's policies for establishing useful lives for each category of assets. We evaluated the methods, assumptions, and data used to develop the depreciable lives in determining that they are reasonable in relation to the financial statements taken as a whole.
2. Management's estimate of the self-insurance liability is based on third-party claims information and reporting provided by Smart Casualty Claims, including lag reports and a lookback analysis of historical claims development. We evaluated the methods, assumptions, and data used to develop the self-insurance liability in determining that it is reasonable in relation to the financial statements taken as a whole.
3. Management's estimate of the fair value of investments is based on year-end investment statements from custodians and other independent pricing information for the underlying securities. We evaluated the methods, assumptions, and data used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.
4. Management's estimate of pension liabilities and related deferred outflows and inflows of resources is based on actuarial valuations and other information provided by the City's actuaries, including key demographic and economic assumptions. We evaluated the methods, assumptions, and data used to develop the pension-related amounts in determining that they are reasonable in relation to the financial statements taken as a whole.
5. Management's estimate of lease-related right-of-use assets and lease liabilities is based on the identification and evaluation of lease agreements under applicable GASB guidance, including lease terms, discount rates, and payment schedules. We evaluated the methods, assumptions, and data used to develop the lease-related amounts in determining that they are reasonable in relation to the financial statements taken as a whole.
6. Management's estimate of allowances for uncollectible accounts receivable is based on prior year historical collection experience, current year aging of receivables, and a lookback analysis of collections subsequent to year end. We evaluated the methods, assumptions, and data used to develop the allowance for uncollectible accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

> The disclosure of the retirement plans, other post-employment benefits, related-party transactions, and risk management that, in management's judgement, are material to the users of the financial statements as described in the noted financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

The below schedule summarizes an uncorrected misstatement of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Account	Description	Dr	Cr
001-01001	Claim On Cash	49,520	
010-01001	Claim On Cash	12,699	
106-01001	Claim On Cash	2,290	
112-01001	Claim On Cash	5,399	
114-01001	Claim On Cash	4,586	
301-01001	Claim On Cash	14,601	
302-01001	Claim On Cash	27,184	
303-01001	Claim On Cash	11,248	
304-01001	Claim On Cash	1,906	
306-01001	Claim On Cash	6,157	
001-48220	Other Misc. Revenue		49,520
010-48220	Other Misc. Revenue		12,699
106-48220	Other Misc. Revenue		2,290
112-48220AA	Other Misc. Revenue		5,399
114-48220	Other Misc. Revenue		4,586
301-48220	Other Misc. Revenue		14,601
302-48220	Other Misc. Revenue		27,184
303-48220	Other Misc. Revenue		11,248
304-47020	Misc Revenue		1,906
306-48220AA	Other Misc. Revenue		6,157
[To correct pooled cash resulting from payments not yet recorded during FY25]			

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 15, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. The City has employed Crawford & Associates, P.C. as consultants for the City and for assistance in drafting the City's financial statements. To our knowledge there were no consultations with Crawford & Associates, P.C., or other accountants which could affect our opinions on the City's financial statements.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as City's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

We did identify certain findings as part of our procedures that we determined were material weaknesses. These items were outlined in the single audit report schedule of findings and questioned costs. includes a reference to other auditors who audited the financial statements of Oklahoma Baptist University Authority (OBUA) as described in our report on the City's financial statements. Our report also includes an emphasis-of-matter paragraph describing a prior period adjustment for inclusion of a component unit.

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units

The financial statements do not include financial data for the Shawnee Civic & Cultural Development Authority (SCCDA), a legally separate component unit of the City, which intends to dissolve. Accounting Principles generally accepted in the United Sates of America require the financial data for such component units to be reported with the financial data of the City's primary government. Because the financial statements of SCCDA as of and for the year ended June 30, 2025, were not available, the assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units are incomplete. The amounts by which this omission would affect the aggregate discretely presented component units have not been determined.

Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison information, and the pension plan and other post-employment benefits funding schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of members of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Arledge & Associates, P.C.

City of Shawnee
OKLAHOMA

ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORTS

AS OF AND FOR THE FISCAL YEAR ENDED

JUNE 30, 2025

CITY OF SHAWNEE, OKLAHOMA

Annual Financial Statements
Independent Auditor's Reports

For the Fiscal Year Ended
June 30, 2025

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Arledge
certified public accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of Shawnee, Oklahoma

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units (except as described below), each major fund, and the aggregate remaining fund information of the City of Shawnee, Oklahoma (the "City") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the Aggregate Discretely Presented Component Units of the City, as of June 30, 2025, or the changes in financial position or cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Governmental Activities, Business-type Activities, Each Major Fund, and Aggregate Remaining Fund Information

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Oklahoma Baptist University Authority (OBUA), which represent 100% of the net position and activities of the aggregate discretely component units as of June 30, 2025. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the OBUA is based solely on the report of the other auditors.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Aggregate Discretely Presented Component Units

Management has not included financial data for the City's legally separate component unit Shawnee Civic & Cultural Development Authority (SCCDA). Accounting principles generally accepted in the United States of America require the financial data for the component unit to be reported with the financial data of the City's primary government unless the City also issues financial statements for the financial reporting entity that include the financial data for the component unit. The City has not issued such reporting entity financial statements. The effects of not including the City's legally separate component unit on the aggregate discretely presented component units have not been determined.

Emphasis of Matter—Restatement of Beginning Balances Due to the Implementation of GASB Statement No. 101

As discussed in Note G to the financial statements, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences, in the current year. As a result, the City restated its beginning net position/fund balance as of July 1, 2024, to reflect the cumulative effect of applying the new standard. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis; and budgetary comparison information, as presented in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the

basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Arledge & Associates PC

Oklahoma City, Oklahoma
June 15, 2026

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As Management of the City of Shawnee, we offer readers this narrative overview and analysis of the financial activities of the City of Shawnee for the fiscal year ended June 30, 2025. We encourage readers to use this information in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The City's total net position increased by $4,751,802 or 4% from the prior year and the assets and deferred outflows of the City continued to exceed its liabilities and deferred inflows at June 30, 2025, by $138.9 million (net position).

- Of the $138.9 million in total net position, $108.1 million is the net investment in capital assets. Another $26.3 million is restricted for capital projects, debt service, economic development, public safety, and other. The remaining unrestricted net position for governmental activities is a deficit of approximately $1.4 million, while unrestricted net position of the business-type activities is $5.9 million. The deficit in governmental activities, in large part, is caused by GASB Statements 68 and 71 related to employer pension accounting and GASB Statement 75 related to other post-employment benefits.

- At June 30, 2025, the City's governmental funds reported total combined ending fund balances of $50.8 million. Of this amount, $29.4 million is restricted by outside sources and enabling legislation, and $2.0 million is assigned for next year's budget, leaving $19.4 million as unassigned fund balance.

- At June 30, 2025, enterprise funds reported $57.5 million of total net position. $51.5 million is the net investment in capital assets, and $0.1 million is restricted for debt service, leaving $5.9 million in unrestricted net position.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements presented herein include all of the activities of the City of Shawnee (City), the Shawnee Municipal Authority (SMA), Shawnee Airport Authority (SAA), the Shawnee Urban Renewal Authority (accounted for in the CDBG fund) and the Oklahoma Baptist University Authority (OBUA), a discretely presented component unit. Included in this report are government-wide statements for each of three categories of activities – governmental, business-type and a separate presentation for the discretely presented component unit.

The government-wide financial statements present the complete financial picture of the City from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately and combined. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Government-wide financial statements also report the City's operations in more detail than the fund level statements by providing information about the City's most significant funds. These statements include all assets of the City (including infrastructure), along with deferred outflows, as well as all liabilities (including long-term debt), along with deferred inflows.

Reporting the City as a Whole - Statement of Net Position and Statement of Activities

This discussion and analysis is intended to serve as an introduction to the City of Shawnee's basic financial statements. The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer financial questions. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's net position and changes in net position from the prior year. You can think of the City's net position – the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources – as one way to measure the City's financial condition, or position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving, deteriorating, or remaining steady. However, you must consider other non-financial factors, such as changes in the City's tax base, the condition of the City's roads, and the quality of services to assess the overall health of the City.

The Statement of Net Position and the Statement of Activities are divided into three types of activities:

- Governmental activities - Most of the City's basic services are reported here, including the public safety, street improvements, community planning and development, civic and cultural activities, and economic development. Sales and use taxes, franchise fees, fines, and state and federal grants finance most of these activities. The Shawnee Urban Renewal Authority is included within the financial statements as a part of Other Governmental Funds within a grouping of Special Revenue Funds titled CDBG & Home Grant Funds. All of the activity of the Shawnee Urban Renewal Authority is in the CDBG & Home Grant Funds and the Shawnee Urban Renewal Authority (a blended component unit) does not have any of its own assets or liabilities.

- Business-type activities - The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's water, sewer, sanitation, and airport services are reported here. The Shawnee Municipal Authority and the Shawnee Airport Authority are enterprise funds and are blended component units of the City.

- Discretely presented component unit - The Oklahoma Baptist University Authority (OBUA) was created to promote the development of the Oklahoma Baptist University (the University). The Authority has issued notes payable to construct, remodel, or purchase buildings and equipment on the campus of the University. The University pays the OBUA funds sufficient to meet the annual debt service requirements of the notes payable. The City of Shawnee is the beneficiary of the Trust Indenture and the City of Shawnee's Board of commissioners appoint the Trustees of the Trust. All financing must be approved by the City of Shawnee.

Reporting the City's Most Significant Funds - Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the City as a whole. The City of Shawnee, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money. All of the funds of the City of Shawnee can be divided into two categories: governmental funds and proprietary funds.

Governmental funds - Most of the City's basic services are reported in governmental funds, which focus on near-term inflows and outflows of spendable resources, as well as spendable resources available at the end of the fiscal year. These funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available". The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic service it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences of results in the Governmental Fund financial statements to those in the Government-Wide financial statements are explained in a reconciliation following the Governmental Fund financial statements.

Proprietary funds - When the City charges customers for the services it provides – whether to outside customers or to other units of the City – these services are generally reported in proprietary funds.

- *Enterprise funds* are one type of proprietary funds and are used to report the same functions presented as business-type activities in the government-wide financial statements. The City has two enterprise funds -- the Shawnee Municipal Authority and the Shawnee Airport Authority -- to account for its water, sewer, sanitation, and airport operations. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

- *Internal service funds* are another type of proprietary fund used to account for services provided to other departments on a cost reimbursement basis. The City has one internal service fund – the Self-Insured Workers' Compensation Fund -- to account for its workers' compensation costs. The revenues and expenditures reported in this internal service fund are included with governmental activities at the government-wide level of reporting.

A FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

For the year ended June 30, 2025, net position for the governmental activities and business-type activities increased $4,751,802. The results indicate the City's financial condition improved over the prior year.

Following is a summary of net position for the City of Shawnee as of June 30, 2025 and June 30, 2024:

TABLE 1
NET POSITION (In Thousands)

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	2025	2024 *		2025	2024 *		2025	2024 *	
Current assets	$ 55,749	$ 55,580	0%	$ 14,150	$ 10,777	31%	$ 69,899	$ 66,357	5%
Capital assets, net	63,486	64,501	-2%	174,870	149,177	17%	238,356	213,678	12%
Total assets	119,235	120,081	-1%	189,020	159,954	18%	308,255	280,035	10%
Deferred outflows	8,867	9,892	-10%	681	1,294	-47%	9,548	11,186	-15%
Current liabilities	8,254	8,309	-1%	9,172	9,761	-6%	17,426	18,070	-4%
Non-current liabilities	35,578	34,472	3%	122,300	99,684	23%	157,878	134,156	18%
Total liabilities	43,832	42,781	2%	131,472	109,445	20%	175,304	152,226	15%
Deferred inflows	2,891	3,183	-9%	682	761	-10%	3,573	3,944	-9%
Net position									
Net investment capital assets	56,613	58,895	-4%	51,480	48,850	5%	108,093	107,745	0%
Restricted	26,145	29,221	-11%	139	136	2%	26,284	29,357	-10%
Unrestricted (deficit)	(1,379)	(4,107)	-66%	5,928	2,056	188%	4,549	(2,051)	-322%
Total net position	$ 81,379	$ 84,009	-3%	$ 57,547	$ 51,042	13%	$ 138,926	$ 135,051	3%

* Not restated for MD&A purposes

As shown in Table 1 above, the largest portion of the City's net position reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. This year the net investment in capital assets amounted to $108.0 million. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another portion of the City's net position, $26.3 million, represents resources that are subject to restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors. The total remaining unrestricted net position is $4.5 million, with the governmental unrestricted net position having a deficit balance of $1.4 million, a 66% decrease in the size of the deficit of the prior year. The business-type activities has unrestricted net position of $5.9 million, a 188% increase from the prior year, primarily due to an increase in capital assets, offset by an increase in non-current liabilities.

Changes in Net Position:

Table 2 summarizes the City's changes in net position for fiscal year 2025 compared to fiscal year 2024.

TABLE 2
CHANGES IN NET POSITION (In Thousands)

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	2025	2024 *		2025	2024 *		2025	2024 *	
Revenues									
Charges for service	$ 1,669	$ 1,635	2%	$ 17,547	$ 17,116	3%	$ 19,216	$ 18,751	2%
Operating grants and contributions	3,301	8,762	-62%	-	-	-	3,301	8,762	-62%
Capital grants and contributions	5,481	7,647	-28%	34	5,486	-99%	5,515	13,133	-58%
Taxes	38,779	38,357	1%	-	-	-	38,779	38,357	1%
Intergovernmental revenue	401	405	-1%	-	-	-	401	405	-1%
Investment income	1,618	1,679	-4%	74	45	64%	1,692	1,724	-2%
Miscellaneous	993	4,791	-79%	19	58	-67%	1,012	4,849	-79%
Total revenues	52,242	63,276	-17%	17,674	22,705	-22%	69,916	85,981	-19%
Expenses									
General government	8,381	10,994	-24%	-	-	-	8,381	10,994	-24%
Public safety	24,922	24,841	0%	-	-	-	24,922	24,841	0%
Streets	8,476	7,611	11%	-	-	-	8,476	7,611	11%
Culture and recreation	4,023	3,947	2%	-	-	-	4,023	3,947	2%
Community development	64	86	-26%	-	-	-	64	86	-26%
Economic development	2,466	2,394	3%	-	-	-	2,466	2,394	3%
Interest	216	293	-26%	-	-	-	216	293	-26%
Water	-	-	-	7,943	6,694	19%	7,943	6,694	19%
Wastewater	-	-	-	3,926	3,839	2%	3,926	3,839	2%
Sanitation	-	-	-	3,449	3,357	3%	3,449	3,357	3%
Airport	-	-	-	1,166	1,162	0%	1,166	1,162	0%
Lake	-	-	-	133	117	14%	133	117	14%
Total expenses	48,548	50,166	-3%	16,617	15,169	10%	65,165	65,335	0%
Excess before transfers	3,694	13,110	-72%	1,057	7,536	-86%	4,751	20,646	-77%
Transfers	(5,569)	645	-963%	5,569	(645)	963%	-	-	-
Change in net position	(1,875)	13,755	-114%	6,626	6,891	4%	4,751	20,646	-77%
Beginning net position, restated for 2025	83,254	70,254	19%	50,921	44,151	15%	134,175	114,405	17%
Ending net position	$ 81,379	$ 84,009	-3%	$ 57,547	$ 51,042	13%	$ 138,926	$ 135,051	3%

* not restated for MDA purposes

Governmental Activities

The City's governmental activities (as shown in Table 2) decreased in net position by $1.9 million.

Fiscal year 2024-2025 tax revenues totaled $38.8 million compared to $38.4 million in fiscal year 2023-2024.

Operating grants and contributions decreased 62% from the prior year, as the City received a FEMA grant of approximately $3.5 million during the previous fiscal year.

Business-type Activities

Operational net revenues of the business-type activities showed a slight decrease in the change in net position of the prior year. Utility revenue collections remained consistent, while expenses showed a slight increase. The vast majority of the decrease in the current year change in net position is related to a significant decrease in capital grants and contributions, offset by an increase in transfers from other activities.

Tables 3 and 4 summarize the total cost of providing services from governmental activities and business-type activities for fiscal years 2025 and 2024.

TABLE 3
Net Revenue (Expense) of Governmental Activities
(In Thousands)

	Total Expense of Services		% Inc. (Dec.)	Net Revenue (Expense) of Services		% Inc. (Dec.)
	2025	2024 *		2025	2024 *	
General government	$ 8,381	$ 10,994	-24%	$ (3,251)	$ 3,159	-203%
Public safety	24,922	24,841	0%	(20,529)	(22,093)	-7%
Streets	8,476	7,611	11%	(8,173)	(7,296)	12%
Culture, parks and recreation	4,023	3,947	2%	(3,676)	(3,591)	2%
Community development	64	86	-26%	181	183	-1%
Economic development	2,466	2,394	3%	(2,433)	(2,190)	11%
Interest on long-term debt	216	293	-26%	(216)	(293)	-26%
Total	$ 48,548	$ 50,166	-3%	$ (38,097)	$ (32,121)	19%

* not restated for MD&A purposes

Total costs of services provided by governmental activities totaled $48.5 million and $50.2 million for fiscal years 2025 and 2024, respectively.

Total costs of services provided by business-type activities totaled $16.6 million for fiscal year 2025 and $15.2 million for fiscal year 2024.

TABLE 4
Net Revenue (Expense) of Business-Type Activities
(In Thousands)

	Total Expense of Services		% Inc. Dec.	Net Revenue (Expense) of Services		% Inc. Dec.
	2025	2024 *		2025	2024 *	
Water	$ 7,943	$ 6,694	19%	$ 1,137	$ 6,878	-83%
Wastewater	3,926	3,839	2%	782	703	11%
Sanitation	3,449	3,357	3%	(83)	(85)	-2%
Airport	1,166	1,162	0%	(773)	29	-2766%
Lake	133	117	14%	(99)	(82)	21%
Total	$ 16,617	$ 15,169	10%	$ 964	$ 7,443	-87%

A FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As the City completed its 2025 fiscal year, the governmental funds reported a combined fund balance of $50.8 million. The enterprise funds reported combined net position of $57.5 million.

Other Fund Highlights Include:

- For the year ended June 30, 2025, the General Fund's total fund balance increased by $4,332,743. This increase is primarily the result of a decrease in transfers to other funds.

- General fund fire department total expenditures include $1,613,971, while police department total expenditures include $656,597, for pension payments made on behalf of the City by the State. The

total amount of $2,270,568 of the on-behalf payments has been included as both revenue and expenditures of the City for the year ended June 30, 2025.

- The Street Improvement Fund's total fund balance increased by $0.9 million due mostly to a decrease in capital outlay expenses.
- The Capital Improvement Fund's total fund balance decreased by $0.5 million due mostly to a decrease in transfers from other funds.
- The 2018 Capital Improvement Fund is used to account for the proceeds of a $10 million Sales Tax Revenue Note and a $16.9 million Sales Tax Revenue Note. The fund ended the year with $7.9 million in fund balance after $3.1 million in capital outlay expenditures during the fiscal year.
- The Shawnee Municipal Authority reported a net income of $1,825,790 before contributed capital, transfers in, and transfers out.

General Fund Budgetary Highlights

Fiscal year 2025 General Fund revenues of $25.8 million were $1.0 million above budgeted revenues. Revenues were above budget due mostly to investment earnings and miscellaneous revenues coming in above budget.

Fiscal year 2025 General Fund expenditures were 15.6% below budgeted expenditures due to the city implementing conservative measures.

CAPITAL ASSETS & DEBT ADMINISTRATION

Capital Assets

At the end of June 30, 2025, the City had $238.4 million invested in capital assets including land, buildings, machinery and equipment, park facilities, water, sewer and stormwater systems, roads and bridges, net of accumulated depreciation. This represents a net increase of $24.2 million from last year.

Below are details regarding the change in the City's capital assets for the year ending June 30, 2025.[1]

[1] For more detailed information on capital asset activity please refer to page 46-48 Note III.D. Capital Assets

TABLE 5
Capital Assets
(In Thousands)
(Net of accumulated depreciation)

	Governmental Activities		Business-Type Activities		Totai	
	2025	(restated) 2024	2025	2024	2025	(restated) 2024
Land	$ 4,351	$ 3,662	$ 1,482	$ 1,482	5,833	$ 5,144
Buildings	11,828	12,316	4,171	4,751	15,999	17,067
Machinery, furniture and equipment	14,846	16,123	895	1,163	15,741	17,286
Lease machinery, furniture and equipment	644	42	835	272	1,479	314
Subscription asset	-	-	-	47	-	47
Infrastructure	30,051	31,869	38,759	39,548	68,810	71,417
Water rights	-	-	12,968	12,968	12,968	12,968
Construction in progress	1,766	974	115,759	88,946	117,525	89,920
Totals	$ 63,486	$ 64,986	$ 174,869	$ 149,177	$ 238,355	$ 214,163

This year's more significant capital asset additions include various water, wastewater and park improvement projects. The most significant additions were related to the purchase of equipment, and the water treatment plant and wastewater treatment plant projects.

Debt Administration

At year-end, the City had $141.7 million in long-term debt outstanding, which represents a $21.0 million increase from the prior year. The overall increase is due to the payment of scheduled principal payments on debt outstanding, offset by significant loan drawdowns. The City had drawdowns of $24.4 million during the fiscal year. These debts are further detailed below as follows: [2]

TABLE 6
Long-Term Debt
(In Thousands)

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2025	(restated) 2024	2025	(restated) 2024	2025	(restated) 2024	2024-2025
Accrued absences	$ 4,153	$ 3,919	$ 396	$ 329	$ 4,549	$ 4,248	7%
Notes payable	10,715	13,613	122,585	100,114	133,300	113,727	17%
Claims and judgments payable	2,434	2,434	-	-	2,434	2,434	0%
Lease liability	658	41	804	287	1,462	328	346%
Totals	$ 17,960	$ 20,007	$ 123,785	$ 100,730	$ 141,745	$ 120,737	17.4%

[2] For more detailed information on long-term debt activity please refer to page 48-52, Note III.E. Long-Term Debt

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

During FY-2025, sales taxes, the primary revenue source of the general government, remained consistent when compared to FY-2024, while use taxes had an increase of approximately 6% over FY-2024.

Total FY-2026 General Fund revenues are estimated at $31.4 million, including $5.7 million in transfers from other funds. Sales tax and use tax collections, representing approximately 68% percent of the total General Fund revenues, are running below budgeted projections as of March 2026.

Total FY-2026 Shawnee Municipal Authority utility revenues are projected at $26.2 million with approximately $21.4 million budgeted for wastewater treatment plant upgrades and related engineering services. The Wastewater Treatment Plant project has been completed as of March 2026.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Director's Office at 16 W 9th, Shawnee, Oklahoma or phone at (405) 878-1610.

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BASIC FINANCIAL STATEMENTS - STATEMENTS OF NET POSITION AND ACTIVITIES

Statement of Net Position– June 30, 2025

	Governmental Activities	Business-type Activities	Total	Component Unit Oklahoma Baptist University Authority
ASSETS				
Cash and cash equivalents	$ 47,107,902	$ 12,902,316	$ 60,010,218	$ 24,741,829
Investments	538,364	104,191	642,555	-
Accounts receivable, net of allowance	570,423	2,231,669	2,802,092	-
Notes receivable, net of allowance	153,501	-	153,501	14,225,130
Leases receivable	-	170,336	170,336	-
Internal balances	1,334,554	(1,334,554)	-	-
Due from other governmental agencies	5,932,281	27,238	5,959,519	-
Due from vendor	111,692	-	111,692	-
Inventories	-	49,467	49,467	-
Capital assets:				
Land, construction in progress, and water rights	6,117,114	130,208,330	136,325,444	-
Other capital assets, net of depreciation	57,368,677	44,661,225	102,029,902	-
Total Assets	119,234,508	189,020,218	308,254,726	38,966,959
DEFERRED OUTFLOW OF RESOURCES				
Deferred amounts related to pensions	7,709,056	287,435	7,996,491	-
Deferred amounts related to OPEB	1,157,937	394,023	1,551,960	-
Total deferred outflow of resources	8,866,993	681,458	9,548,451	-
LIABILITIES				
Accounts payable and accrued expenses	3,378,927	4,279,364	7,658,291	30,864
Accrued interest payable	22,995	640,079	663,074	-
Due to depositors	-	1,510,431	1,510,431	-
Due to bondholders	7,875	-	7,875	-
Unearned revenue	340,363	-	340,363	-
Long-term liabilities				
Due within one year	4,503,939	2,742,072	7,246,011	2,138,125
Due in more than one year	35,578,297	122,299,826	157,878,123	37,144,470
Total liabilities	43,832,396	131,471,772	175,304,168	39,313,459
DEFERRED INFLOW OF RESOURCES				
Deferred amounts related to pensions	1,137,671	-	1,137,671	-
Deferred amounts related to OPEB	1,753,086	532,048	2,285,134	-
Deferred amounts related to leases	-	150,105	150,105	
Total deferred inflow of resources	2,890,757	682,153	3,572,910	-
NET POSITION				
Net investment in capital assets	56,612,975	51,480,307	108,093,282	-
Restricted for:				
Debt service	1,930,770	139,361	2,070,131	(346,500)
Public safety	440,123	-	440,123	-
Capital projects	19,810,453	-	19,810,453	-
Economic development	2,451,194	-	2,451,194	-
Other	1,512,238	-	1,512,238	-
Unrestricted (deficit)	(1,379,405)	5,928,083	4,548,678	-
Total net position	$ 81,378,348	$ 57,547,751	$ 138,926,099	$ (346,500)

The accompanying notes are an integral part of these financial statements.

Statement of Activities –Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total	Component Unit: Oklahoma Baptist University Authority
Primary government								
Governmental Activities								
General government	$ 8,381,436	$ 711,043	$ 80,245	$ 4,339,545	$ (3,250,603)	$ -	$ (3,250,603)	$ -
Public safety	24,922,031	589,991	2,661,229	1,141,491	(20,529,320)	-	(20,529,320)	-
Streets	8,475,997	28,921	273,950	-	(8,173,126)	-	(8,173,126)	-
Culture and recreation	4,022,911	278,717	68,656	-	(3,675,538)	-	(3,675,538)	-
Community development	63,894	28,905	216,198	-	181,209	-	181,209	-
Economic development	2,465,411	31,826	775	-	(2,432,810)	-	(2,432,810)	-
Interest on long-term debt	216,438	-	-	-	(216,438)	-	(216,438)	-
Total governmental activities	48,548,118	1,669,403	3,301,053	5,481,036	(38,096,626)	-	(38,096,626)	-
Business-type activities:								
Water	7,943,240	9,045,741	-	34,294	-	1,136,795	1,136,795	-
Wastewater	3,926,374	4,708,628	-	-	-	782,254	782,254	-
Sanitation	3,448,789	3,366,276	-	-	-	(82,513)	(82,513)	-
Airport	1,166,169	392,838	-	-	-	(773,331)	(773,331)	-
Lake	132,899	34,003	-	-	-	(98,896)	(98,896)	-
Total business-type activities	16,617,471	17,547,486	-	34,294	-	964,309	964,309	-
Total primary government	$ 65,165,589	$ 19,216,889	$ 3,301,053	$ 5,515,330	(38,096,626)	964,309	(37,132,317)	-
Component Unit								
Oklahoma Baptist University Authority	$ 937,445	$ -	$ -	$ -				(937,445)
General revenues:								
Taxes:								
Sales and use taxes					35,707,464	-	35,707,464	-
Franchise taxes and public service taxes					1,752,468	-	1,752,468	-
Hotel/motel taxes					534,536	-	534,536	-
Property tax					322,849	-	322,849	-
Other					461,687	-	461,687	-
Intergovernmental revenue not restricted to specific programs					400,674	-	400,674	-
Unrestricted investment earnings					1,618,068	74,326	1,692,394	-
Miscellaneous					992,839	19,208	1,012,047	590,945
Transfers					(5,569,278)	5,569,278	-	-
Total general revenues and transfers					36,221,307	5,662,812	41,884,119	590,945
Change in net position					(1,875,319)	6,627,121	4,751,802	(346,500)
Net position - beginning, as previously reported					84,009,455	51,041,946	135,051,401	-
Restatements (see Note III.G.)					(755,788)	(121,316)	(877,104)	-
Net position - beginning, restated					83,253,667	50,920,630	134,174,297	-
Net position - ending					$ 81,378,348	$ 57,547,751	$ 138,926,099	$ (346,500)

The accompanying notes are an integral part of these financial statements.

BASIC FINANCIAL STATEMENTS – GOVERNMENTAL FUNDS

Governmental Funds Balance Sheet - June 30, 2025

	General Fund	American Rescue Plan Fund	Capital Improvement Fund	Street Improvement Fund	2018 Capital Improvement Fund	Grant Fund	Other Governmental Funds	Total Governamental Funds
ASSETS								
Cash and cash equivalents	$ 17,303,104	$ 535,664	$ 3,654,907	$ 7,548,295	$ 8,078,686	$ 3,568,293	$ 6,418,953	$ 47,107,902
Investments	508	-	447,746	90,110	-	-	-	538,364
Receivable from other governments	153,461	1,186,019	-	-	-	-	75,392	1,414,872
Due from other funds	2,862,794	-	65,000	3,968,793	-	-	8,866	6,905,453
Due from vendor	-	-	111,692	-	-	-	-	111,692
Taxes receivable, net	2,534,031	-	375,461	423,905	484,463	-	747,258	4,565,118
Court fines receivable, net	258,639	-	-	-	-	-	-	258,639
Other receivables	144,312	-	-	-	-	63,601	209,663	417,576
Total assets	$ 23,256,849	$ 1,721,683	$ 4,654,806	$ 12,031,103	$ 8,563,149	$ 3,631,894	$ 7,460,132	$ 61,319,616
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 871,944	$ 1,005,013	$ 109,970	$ 80,692	$ 161,807	$ 67,018	$ 167,322	$ 2,463,766
Accrued payroll payable	894,639	-	-	-	-	2,587	-	897,226
Due to other funds	2,644,590	-	1,604,878	-	470,813	-	470,868	5,191,149
Due to bondholders	7,088	-	-	-	-	-	-	7,088
Unearned revenue	62,501	-	-	-	-	-	175,980	238,481
Total liabilities	4,480,762	1,005,013	1,714,848	80,692	632,620	69,605	814,170	8,797,710
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue	323,124	1,186,019	-	-	-	1,750	199,753	1,710,646
Fund balances:								
Restricted	-	-	2,939,958	11,950,411	7,930,529	-	6,618,789	29,439,687
Assigned	1,974,464	-	-	-	-	-	-	1,974,464
Unassigned (deficit)	16,478,499	(469,349)	-	-	-	3,560,539	(172,580)	19,397,109
Total fund balances	18,452,963	(469,349)	2,939,958	11,950,411	7,930,529	3,560,539	6,446,209	50,811,260
Total liabilities, deferred inflows, and fund balances	$ 23,256,849	$ 1,721,683	$ 4,654,806	$ 12,031,103	$ 8,563,149	$ 3,631,894	$ 7,460,132	$ 61,319,616

The accompanying notes are an integral part of these financial statements

Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances – Year Ended June 30, 2025

	General Fund	American Rescue Plan Fund	Capital Improvement Fund	Street Improvement Fund	2018 Capital Improvement Fund	Grant Fund	Other Governmental Funds	Total Governmental Funds
REVENUES								
Taxes	$ 21,948,332	$ -	$ 3,005,373	$ 3,393,163	$ 3,877,900	$ -	$ 6,751,728	$ 38,976,496
Intergovernmental	2,880,848	3,528,715	-	-	-	1,250,666	159,443	7,819,672
Licenses and permits	911,056	-	-	-	-	-	-	911,056
Charges for services	298,228	-	-	-	-	-	3,025	301,253
Fees and fines	312,699	-	-	-	-	-	905	313,604
Investment earnings	1,010,614	265,317	11,787	5,626	316,260	-	8,464	1,618,068
Miscellaneous	961,136	-	191,250	-	4	-	285,831	1,438,221
Insurance Proceeds	282,756	-	-	-	-	-	-	282,756
Total revenues	28,605,669	3,794,032	3,208,410	3,398,789	4,194,164	1,250,666	7,209,396	51,661,126
EXPENDITURES								
Current:								
General government	4,607,211	-	-	-	-	-	13,754	4,620,965
Engineering	368,679	-	-	-	-	-	-	368,679
Equipment and building maintenance	361,896	-	-	-	-	-	-	361,896
Police	9,362,503	-	-	-	-	87,025	1,149	9,450,677
Fire	8,006,560	-	-	-	-	-	2,233	8,008,793
Municipal court	343,751	-	-	-	-	-	-	343,751
Emergency management	373,011	-	-	-	-	1,163,475	-	1,536,486
Streets	1,400,034	-	-	-	-	-	623,823	2,023,857
Parks and recreation	1,473,010	-	-	-	-	21,408	-	1,494,418
Culture and recreation	413,198	-	-	-	-	-	458	413,656
E911	565,962	-	-	-	-	-	488,272	1,054,234
Cemetery	189,458	-	-	-	-	-	-	189,458
Library	62,481	-	-	-	-	-	-	62,481
Economic development	1,048,176	-	-	-	-	-	1,309,882	2,358,058
Capital Outlay	573,000	5,022,111	3,253,359	2,527,990	3,054,467	261,745	48,783	14,741,455
Debt Service:								
Principal	-	-	221,849	59,504	2,890,000	-	-	3,171,353
Interest and other charges	-	-	10,720	2,090	228,694	-	-	241,504
Total expenditures	29,148,930	5,022,111	3,485,928	2,589,584	6,173,161	1,533,653	2,488,354	50,441,721
Excess (deficiency) of revenues over expenditures	(543,261)	(1,228,079)	(277,518)	809,205	(1,978,997)	(282,987)	4,721,042	1,219,405
OTHER FINANCING SOURCES (USES)								
Issuance of long-term debt	-	-	241,306	676,771	-	-	-	918,077
Transfers in	5,532,364	-	-	-	-	14,236	335,537	5,882,137
Transfers out	(656,360)	-	(500,000)	(600,000)	-	-	(4,861,817)	(6,618,177)
Total other financing sources and uses	4,876,004	-	(258,694)	76,771	-	14,236	(4,526,280)	182,037
Net change in fund balances	4,332,743	(1,228,079)	(536,212)	885,976	(1,978,997)	(268,751)	194,762	1,401,442
Fund balances - beginning	14,120,220	758,730	3,476,170	11,064,435	9,909,526	3,829,290	6,251,447	49,409,818
Fund balances - ending	$ 18,452,963	$ (469,349)	$ 2,939,958	$ 11,950,411	$ 7,930,529	$ 3,560,539	$ 6,446,209	$ 50,811,260

The accompanying notes are an integral part of these financial statements.

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position:

Total fund balance, governmental funds	$	50,811,260
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		63,485,791
Certain long-term assets are not available to pay for current fund liabilities and, therefore, are deferred in the funds.		1,608,764
Deferred outflows and the net pension asset are not available to pay current period expenditures and therefore are not reported in these fund financial statements, but are reported in the governmental activities of the Statement of Net Position.		
Pension related deferred outflows		7,709,056
OPEB related deferred outflows		1,157,937
Some liabilities are not due and payable in the current period, and along with deferred inflows, are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position:		
Interest payable		(22,995)
Pension related deferred inflows		(1,137,671)
OPEB related deferred inflows		(1,753,086)
Total OPEB liability		(3,598,314)
Net pension liability		(18,523,502)
Accrued compensated absences		(4,153,333)
Note payable		(10,715,371)
Lease obligations payable		(657,403)
Internal service funds are used by management to charge costs of certain activities that benefit multiple funds, such as self-insurance, to individual funds. The assets and liabilities of the internal service funds are reported in governmental activities:		
Internal service fund net position		(2,832,785)
Net Position of Governmental Activities in the Statement of Net Position	$	81,378,348

The accompanying notes are an integral part of these financial statements.

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities:

Net change in fund balances - total governmental funds:	$	1,401,442
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.		
Capital asset purchases capitalized		4,858,869
Depreciation expense		(7,197,505)
Book value of disposed capital assets		(240,227)
Capital assets donated		235,479
Capital assets transferred from business type activites		166,144
In the Statement of Activities, the net cost of pension benefits earned is calculated and reported as pension expense. The fund financial statements report pension contributions as pension expenditures. This amount represents the difference between pension contributions and calculated pension expense.		(3,673,282)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
Change in unavailable revenue		394,006
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:		
Change in accrued compensated absences		(234,545)
Change in total OPEB liability		162,498
Principal paid on long-term debt		3,138,943
Proceeds from issuance of debt		(241,306)
Lease obligation principal payments		59,927
Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:		
Change in accrued interest payable		(2,451)
Internal service fund activity is reported as a proprietary fund in fund financial statements, but certain net revenues are reported in governmental activities on the Statement of Activities:		
Total change in net position of governmental activities - proprietary funds		(703,311)
Change in net position of governmental activities	$	(1,875,319)

The accompanying notes are an integral part of these financial statements.

BASIC FINANCIAL STATEMENTS – PROPRIETARY FUNDS

Proprietary Funds Statement of Net Position - June 30, 2025

	Enterprise Funds			
	Shawnee Municipal Authority	Shawnee Airport Authority	Total	Internal Service Funds
ASSETS				
Current assets:				
Cash and cash equivalents	$ 10,319,396	$ 650,291	$ 10,969,687	$ -
Investments	104,191	-	104,191	-
Restricted:				
Cash and cash equivalents	1,932,629	-	1,932,629	-
Due from other funds	953,897	-	953,897	453,144
Accounts receivable, net	2,149,344	14,555	2,163,899	-
Receivables from other governments	-	27,238	27,238	-
Assessments receivable	2,114		2,114	-
Other receivables	65,656	-	65,656	-
Inventories	-	49,467	49,467	-
Lease receivable-current portion	-	28,798	28,798	-
Total current assets	15,527,227	770,349	16,297,576	453,144
Non-current assets:				
Lease receivable	-	141,538	141,538	-
Capital assets:				
Land, construction in progress, and water rights	129,657,969	550,361	130,208,330	-
Other capital assets, net of accumulated depreciation	40,679,063	3,982,162	44,661,225	-
Total non-current assets	170,337,032	4,674,061	175,011,093	-
Total assets	185,864,259	5,444,410	191,308,669	453,144
DEFERRED OUTFLOW OF RESOURCES				
Deferred amounts related to pensions	287,435	-	287,435	-
Deferred amounts related to OPEB	394,023	-	394,023	-
Total deferred outflows of resources	681,458	-	681,458	-
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	4,123,380	16,774	4,140,154	18,722
Salaries payable	129,880	9,330	139,210	-
Accrued interest payable	640,079	-	640,079	-
Due to other funds	1,536,560	751,891	2,288,451	832,894
Deposits	228,887	5,518	234,405	-
Deposits subject to refund	255,205	-	255,205	-
Compensated absences	68,439	10,800	79,239	-
Lease obligations	259,795	24,836	284,631	-
Claims and judgments	-	-	-	425,554
Notes payable	4,545,708	-	4,545,708	-
Total current liabilities	11,787,933	819,149	12,607,082	1,277,170
Non-current liabilities:				
Compensated absences, net of current portion	273,754	43,193	316,947	-
Lease obligations	494,210	25,443	519,653	-
Deposits subject to refund	1,020,821	-	1,020,821	-
Claims and judgments, net of current portion	-	-	-	2,008,759
Net pension liability	446,034	-	446,034	-
Total OPEB liability	810,431	-	810,431	-
Notes payable, net of current portion	118,039,255	-	118,039,255	-
Total non-current liabilities	121,084,505	68,636	121,153,141	2,008,759
Total liabilities	132,872,438	887,785	133,760,223	3,285,929
DEFERRED INFLOW OF RESOURCES				
Deferred amounts related to pensions	-	-	-	-
Deferred amounts related to OPEB	532,048	-	532,048	-
Deferred amounts related to leases	-	150,105	150,105	-
Total deferred inflows of resources	532,048	150,105	682,153	-
NET POSITION				
Net investment in capital assets	46,998,063	4,482,244	51,480,307	-
Restricted for debt service	139,361	-	139,361	-
Unrestricted (deficit)	6,003,807	(75,724)	5,928,083	(2,832,785)
Total net position	$ 53,141,231	$ 4,406,520	$ 57,547,751	$ (2,832,785)

The accompanying notes are an integral part of these financial statements.

Proprietary Funds Statement of Revenues, Expenses and Changes in Net Position - Year Ended June 30, 2025

	Enterprise Funds			
	Shawnee Municipal Authority	Shawnee Airport Authority	Total	Internal Service Fund
REVENUES				
Water	$ 8,698,215	$ -	$ 8,698,215	$ -
Sewer	4,512,136	-	4,512,136	-
Sanitation	3,233,752	-	3,233,752	-
Rents and royalties	-	192,668	192,668	-
Fuel Sales	-	199,724	199,724	-
Lake	34,003	-	34,003	-
Charges for services	-	-	-	24,457
Miscellaneous	676,542	446	676,988	-
Total operating revenues	17,154,648	392,838	17,547,486	24,457
OPERATING EXPENSES				
General government	798,710	-	798,710	-
Lake	104,945	-	104,945	-
Water	5,140,594	-	5,140,594	-
Wastewater	2,269,258	-	2,269,258	-
Sanitation	1,285,740	-	1,285,740	-
Airport	-	583,529	583,529	-
Claims expense	-	-	-	759,723
Depreciation and amortization	3,217,262	536,906	3,754,168	-
Total operating expenses	12,816,509	1,120,435	13,936,944	759,723
Operating income (loss)	4,338,139	(727,597)	3,610,542	(735,266)
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	68,942	5,384	74,326	-
Miscellaneous revenue	19,208	-	19,208	31,955
Gain (loss) on capital asset disposal	(120,737)	(44,202)	(164,939)	-
Grants and contributions	34,294	-	34,294	-
Interest expense and fiscal agent charges	(2,514,056)	(1,532)	(2,515,588)	-
Total non-operating revenue (expenses)	(2,512,349)	(40,350)	(2,552,699)	31,955
Net income (loss) before contributions and transfers	1,825,790	(767,947)	1,057,843	(703,311)
Capital grants and contributions	4,999,382	-	4,999,382	-
Transfers in	5,150,706	209,391	5,360,097	-
Transfers out	(4,790,201)	-	(4,790,201)	-
Change in net position	7,185,677	(558,556)	6,627,121	(703,311)
Net position - June 30, 2024 as previously reported	46,060,305	4,981,641	51,041,946	(2,129,474)
Prior year restatement (see Note III.G.)	(104,751)	(16,565)	(121,316)	-
Net position - June 30, 2024, restated	45,955,554	4,965,076	50,920,630	(2,129,474)
Total net position - ending	$ 53,141,231	$ 4,406,520	$ 57,547,751	$ (2,832,785)

The accompanying notes are an integral part of these financial statements.

Proprietary Funds Statement of Cash Flows - Year Ended June 30, 2025

	Enterprise Funds			
	Shawnee Municipal Authority	Shawnee Airport Authority	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 17,112,440	$ 386,518	$ 17,498,958	$ 56,412
Payments to employees	(2,903,535)	(223,328)	(3,126,913)	-
Payments to suppliers	(6,824,552)	(377,010)	(7,201,562)	-
Claims and judgments paid	-	-	-	(753,396)
Receipts of customer meter deposits	226,533	-	226,533	-
Refunds of customer meter deposits	(207,834)	-	(207,834)	-
Interfund receipts	(92,230)	-	(92,230)	696,984
Net cash provided by (used in) operating activities	7,310,772	(213,820)	7,096,952	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	5,150,706	209,391	5,360,097	-
Transfers to other funds	(4,790,201)	-	(4,790,201)	-
Net cash provided by noncapital financing activities	360,505	209,391	569,896	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	(28,935,218)	-	(28,935,218)	-
Purchase of intangible equipment	(676,771)	-	(676,771)	-
Proceeds of capital grants and contributions	5,033,676	-	5,033,676	-
Proceeds from debt	24,434,754	-	24,434,754	-
Principal paid on debt	(1,963,918)	-	(1,963,918)	-
Interest and fiscal agent fees paid on debt	(2,354,217)	(1,532)	(2,355,749)	-
Net cash provided by (used in) capital and related financing activities	(4,461,694)	(1,532)	(4,463,226)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale (purchase) of investments	(6,319)	-	(6,319)	-
Interest and dividends	68,942	5,384	74,326	-
Net cash provided by investing activities	62,623	5,384	68,007	-
Net increase (decrease) in cash and cash equivalents	3,272,206	(577)	3,271,629	-
Balances - beginning of year	8,979,819	650,868	9,630,687	-
Balances - end of year	$ 12,252,025	$ 650,291	$ 12,902,316	$ -
Reconciliation to Statement of Net Position:				
Cash and cash equivalents	$ 10,319,396	$ 650,291	$ 10,969,687	$ -
Restricted cash and cash equivalents - current	1,932,629	-	1,932,629	-
Total cash and cash equivalents, end of year	$ 12,252,025	$ 650,291	$ 12,902,316	$ -
Reconciliation of operating income (loss) to net cash provided (used in) by operating activities:				
Operating income (loss)	$ 4,338,139	$ (727,597)	$ 3,610,542	$ (735,266)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	3,119,088	536,906	3,655,994	-
Amortization expense	98,174	-	98,174	-
Miscellaneous revenue	19,208	-	19,208	31,955
Change in assets, liabilities and deferrals:				
Due from other governments	-	8,999	8,999	-
Due to other funds	(92,230)	-	(92,230)	696,984
Accounts receivable	(24,388)	(6,312)	(30,700)	-
Other receivable	(39,632)	-	(39,632)	-
Leases receivable	-	35,584	35,584	-
Inventory	-	20,682	20,682	-
Deferred inflows related to leases	-	(35,592)	(35,592)	-
Net pension asset	2,535	-	2,535	-
Deferred outflows related to OPEB	(1,404)	-	(1,404)	-
Accounts payable	(984,597)	(39,435)	(1,024,032)	6,327
Accrued payroll payable	21,959	669	22,628	-
Lease obligations	541,737	(24,244)	517,493	-
Deposits subject to refund	21,303	-	21,303	-
Net pension liability	(331,247)	-	(331,247)	-
Total OPEB liability	943	-	943	-
Accrued compensated absences	50,349	16,520	66,869	-
Deferred inflows related to OPEB	(43,150)	-	(43,150)	-
Deferred inflows related to pension	613,985	-	613,985	-
Net cash provided by (used in) operating activities	$ 7,310,772	$ (213,820)	$ 7,096,952	$ -
Noncash activities:				
Assets contributed by governmental activities	4,999,382	-	4,999,382	-
Assets transferred to governmental activities	$ (42,734)	$ -	$ (42,734)	
	$ 4,956,648	$ -	$ 4,956,648	$ -

The accompanying notes are an integral part of these financial statements.

FOOTNOTES TO THE BASIC FINANCIAL STATEMENTS

I. Organization

The City of Shawnee, Oklahoma, (the City) operates under a Council-Manager form of government under Title 11 of the *Oklahoma Statutes.* The City provides the following services to its citizens: public safety (police and fire), streets and highways, sanitation, social services, culture and recreation, public improvements, utilities, planning and zoning, and general administrative services.

II. Summary of significant accounting policies

A. Reporting entity

The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the City's operation. The City's financial statements include two discretely presented component units, one is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City's primary government and the other is excluded due to inability to get audited financial statements in a timely manner.

Blended component units. The Shawnee Municipal Authority (SMA) was created November 11, 1968, to finance, develop, and operate the water, sewer, and solid waste activities. The current City Commission serves as its entire governing body (trustees) of the SMA and management of the city has operational responsibility of the SMA. Any issuance of debt would require a two-thirds approval of the City Commission. SMA is reported as an enterprise fund.

The Shawnee Airport Authority (SAA) was created March 18, 1974, to develop, construct, plan, establish, install, enlarge, improve, maintain, equip, operate, control, and regulate air transportation facilities. The current City Commission serves as its entire governing body (trustees) of the SAA and management of the city has operational responsibility of the SAA. Any issuance of debt would require a two-thirds approval of the City Commission. SAA is reported as an enterprise fund.

The Shawnee Urban Renewal Authority (SURA) is included within the financial statements as a part of Other Governmental Funds within a grouping of Special Revenue Funds titled CDBG & Home Grant Funds. The SURA provides services that exclusively benefit the City of Shawnee. All of the activity of the Shawnee Urban Renewal Authority is in the CDBG & Home Grant Funds and the Shawnee Urban Renewal Authority does not have any of its own assets or liabilities and management of the city has operational responsibility of authority. Any issuance of debt would require a two-thirds approval of the City Commission.

Separate financial statements have not been prepared for the blended component units.

Discretely presented component units. Shawnee Civic & Cultural Development Authority (SCCDA) was created January 5, 1976, to acquire by lease and to operate, regulate and administer all physical properties, real or personal which shall be of public use or of civic and/or cultural benefit or incident to carry out an authority or proper function of the City of Shawnee, the beneficiary of the SCCDA. The governing body consists of seven members; the City Manager of the City of Shawnee, four (4) citizens representing the general public to be selected by the Governing Board of the Beneficiary, and two (2) residents of Pottawatomie County appointed by the Commissioners of

Pottawatomie County and approved by the SCCDA Trustees. The SCCDA does not have the same Board nor does it provide services exclusively to the City of Shawnee. However, any issuance of debt requires a two-thirds approval of the City Commission. The management of the primary government has operational responsibility for the component unit The City of Shawnee elected to exclude the SCCDA in FY25 due to the inability to get audited financial statements in a timely manner.

The Oklahoma Baptist University Authority (OBUA) was created to promote the development of the Oklahoma Baptist University (the University). The Authority has issued notes payable in order to construct, remodel, or purchase buildings and equipment on the campus of the University. The University pays the OBUA funds sufficient to meet the annual debt service requirements of the notes payable. The City of Shawnee is the beneficiary of the Trust Indenture and the City of Shawnee's Board of commissioners appoint the Trustees of the Trust. All financing must be approved by the City of Shawnee.

Related organizations. These organizations have a close association with the City of Shawnee; however, the relationship does not meet the requirements for inclusion in the City of Shawnee's Annual Financial Report. Separate financial statements for these entities can be obtained by contacting the entities as indicated:

Shawnee Industrial Authority	(405) 273-7490
Shawnee Economic Development	(405) 273-7490

B. Government-wide and fund financial statements

The Government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Combined and/or individual financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Discretely presented component units are reported as separate columns on the government-wide financial statements.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period except for reimbursement type grants that are recorded as revenues when the related expenditures are recognized. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments are recorded only when payment is due.

Sales and use taxes, property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual, and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following fund types:

General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditures for certain purposes.

Capital Project Funds are used to account for resources restricted or the acquisition or construction of specific capital projects for items.

Proprietary funds include both enterprise funds and internal service funds. Enterprise funds are used to account for business-type activities provided to the general public. Internal service funds are used to account for business-like activities provided and charged to other funds or entities within the reporting entity. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Non-operating revenues of the proprietary funds include such items as investment earnings, interest expense and subsidies.

The funds of the financial reporting entity are described below:

The City reports the following major governmental funds:

- The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The most significant operating revenue is sales tax. For reporting purposes the General Fund includes the activities of the following accounts: Revolving Oil and Gas account, Spay and Neuter account, Aquatic Center account, Library Account, Sister Cities account, and Insurance Recovery account.

- American Rescue Plan Fund accounts for the proceeds received from the federal governments American Rescue Plan. The funds major funding source is grant revenue.

- The Street Improvement Fund accounts for the construction or major reconstruction of street projects, economic development or debt service. The funds major funding source is sales tax.

- The Capital Improvement Fund accounts for the purchase of capital equipment and construction of facilities, economic development, or debt service. The funds major funding source is sales tax.

- The 2018 Capital Improvement Fund accounts for the addition half-cent sales tax that was passed in June 2018. The proceeds are to be used for capital improvements, specifically public safety, parks and public facilities and streets.

- The Grant Fund accounts for grant revenue and expenses.

The City reports the following major proprietary funds:

- The Shawnee Municipal Authority accounts for the City's water, sewer, and sanitation operations. The funds major funding source is user charges.

- The Shawnee Airport Authority accounts for the City's airport operations. The funds major funding source is user charges.

The City also reports the following proprietary fund:

- Internal service fund accounts for workers' compensation insurance services provided to other departments or agencies of the City on a cost reimbursement basis.

Included in the aggregated other governmental fund totals are the following funds:

- The Street and Alley Fund accounts for the operation and maintenance of local streets and thoroughfares through dedicated taxes.

- The E-911 Fund accounts for the operations and maintenance of the City's 911 emergency services through dedicated taxes.

- The Economic Development Fund accounts for the promotion of economic development through dedicated taxes.

- The Hotel/Motel Fund accounts for the collection of the City's hotel/motel surcharge, used to encourage, promote and foster tourism.

- The Police Sales Tax Fund accounts for the 1/16 cent of a one-cent dedicated sales tax revenue for police officers.

- The Fire Sales Tax Fund accounts for the 1/16 cent of a one-cent dedicated sales tax revenue for firefighters.

- The CDBG & HOME Grant Funds account for federal funds received by the City and expenditures related to the operation of these grants.

- The Cemetery Care Fund accounts for the continuing care and maintenance as well as future capital investments of the City owned cemetery funded with fees restricted by external sources.

- The Gifts & Contributions Fund accounts for monies donated for various park projects, economic development, civic events, police, and fire donations.

- The Tax Increment Finance Fund accounts for ad valorem taxes paid to the City on properties located in the Shawnee Downtown Revitalization Area and Increment District to be used for economic development projects within that District.

- The Drug Forfeiture Fund accounts for funds received from Pottawatomie County drug enforcement activities to help fund City drug-related law enforcement efforts.

- The HUD Fund accounts for the pass through grant from ODOC for mortgage/rental assistance, utility assistance, nutrition assistance, and mental health support.

- The Emergency Shelter Fund accounts for a pass through grant from HUD via ODOC for homeless assistance-emergency shelter, street outreach, and rapid re-housing.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payment-in-lieu of taxes and other charges between the City's utility functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include, 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Shawnee Municipal Authority and Shawnee Airport Authority enterprise funds and of the City's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position/fund balance

1. Deposits and investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City to invest in obligations of the U.S. Treasury; time deposits with financial institutions, if such deposits are fully insured by federal depository insurance or pledged collateral; and debt securities issued by the State of Oklahoma, an Oklahoma County, school district, or municipality. A copy of the City of Shawnee's investment policy may be obtained by contacting the City of Shawnee, Post Office Box 1448, Shawnee, Oklahoma 74802-1448.

Investments for the City, as well as for its component units, are reported at fair value.

2. Receivable and payable

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include sales and use taxes, franchise taxes, grants and court fines. Business-type activities report utilities as its major receivable. The discretely presented component unit notes receivable includes debt service payments Oklahoma Baptist University makes on behalf of the OBUA

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, grant, and other similar intergovernmental revenues since they are usually both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. Proprietary fund receivables consist of all revenues earned at year-end and not yet received. Utility accounts receivable and interest earnings comprise the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

3. Restricted assets

Certain proceeds of the Shawnee Municipal Authority's enterprise fund promissory notes, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because they are maintained in separate bank accounts, and their use is limited by applicable loan covenants. The projects fund account is used to report those proceeds that are restricted for use in construction. The debt service fund account is used to segregate resources accumulated for debt service payments over the next 12 months. The debt service reserve account is used to report resources set aside to make up potential future deficiencies in the debt services account.

4. Inventories and Prepaids

The Airport Authority (SAA) maintains a fuel inventory for aircraft. Inventory is valued at cost.

Prepaids are payments to vendors that benefit future reporting periods and are reported on the consumption basis.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Subscription based information technology arrangements are valued at the present value of future payments plus capitalizable implementation costs. SBITA assets are amortized over the shorter of useful life or the term of the associated contract. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40
Improvements other than buildings	20-50
Infrastructure	20-100
Furniture, equipment, and vehicles	3-10

6. Compensated absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. Full-time employees with at least one year of service earn vacation of ten to twenty days per year depending on years of service completed. A maximum of ten to thirty days may be carried over from one benefit year into another, depending on years of service completed.

Sick leave may be accumulated up to a maximum of 120 days. Accumulated sick leave is paid to employees only upon retirement at a rate of one day's pay for every three day's accumulated sick leave, up to a maximum of 40 days. A liability for these amounts is reported in governmental funds when they have matured as a result of employee resignations and retirements. The General Fund, the Hotel/Motel Fund and the CDBG Grant Fund are used to liquidate compensated absences in the governmental activities.

7. Long-term obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, discretely presented component unit or proprietary fund type Statements of Net Position. Bond premiums and discounts are unearned and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of bond premium or discount.

8. Deferred Outflow/Inflows of Resources:

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources (expenses/expenditure) until then. The government reports the following deferred outflows. Deferred amounts on refunding reported in the government-wide statement of net position and the proprietary fund statement of net position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the new debt or the remaining life of the refunded debt. The city also reports deferred outflows related to pension and OPEB contributions subsequent to the measurement date, the change in proportion, and the difference between expected and actual plan experience.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and will not be recognized as in inflow of resources (revenues) until that time. The government reports deferred inflows related to pension accounting and OPEB accounting for the net difference between projected and actual earnings on pension plan investments, the change in proportion, changes in assumptions, and deferred differences between expected and actual plan experience.

9. Fund equity

Government-Wide and Proprietary Fund Financial Statements:

Net Position is displayed in three components:

a. *Net investment in capital assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

b. *Restricted Net Position* - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

c. *Unrestricted Net Position* - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental Fund Financial Statements:

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned and unassigned. These classifications are defined as:

a. Nonspendable – includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

b. Restricted – consists of fund balance with constraints placed on the use of resources either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) laws through constitutional provisions or enabling legislation.

c. Committed – included amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the city's highest level of decision-making authority. The City's highest level of decision-making authority is made by ordinance which must be approved or rescinded by a vote of the City Council.

d. Assigned – includes amounts that are constrained by the city's intent to be used for specific purposes but are neither restricted nor committed. Assignments of fund balance may be made by city council action, motion or resolution, or by management decision when the city council has authorize management (city manager) to make the decision. Assignments for transfers and interest income for governmental funds are made through budgetary process.

e. Unassigned – represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance.

It is the City's policy to first use restricted fund balance prior to the use of the unrestricted fund balance when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance are available. The City's policy for the use of fund balance amounts require that restricted amounts would be reduced first, followed by committed amounts, assigned amounts, then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

E. REVENUES, EXPENDITURES AND EXPENSES

Sales Tax

The City levies a four-cent sales tax on taxable sales within the city. The sales tax is collected by the Oklahoma Tax Commission and remitted to the City in the month following receipt by the Tax Commission. One and one-half cent is legally restricted by the voters. Sales tax is recorded as follows:

- Two-cents recorded in the General Fund for operations
- .3875 recorded in the Capital Improvement Fund restricted by ordinance for capital improvements, economic development or debt service

- .4375 recorded in the Street Improvement Fund and restricted by ordinance for capital improvements, economic development or debt service
- .0500 recorded in the Economic Development Fund and restricted by ordinance for capital improvements, economic development or debt service
- .0625 recorded in the Police Sales Tax Fund and restricted for police operations
- .0625 recorded in the Fire Sales Tax Fund and restricted for fire operations
- .5000 recorded in the 2018 Capital Improvement Fund and restricted for capital improvements or debt service
- .5000 recorded in the 2023 Capital Improvement Fund and restricted for capital improvements or debt service

Property Tax

Under State statutes, municipalities are limited in their ability to levy a property tax. Such tax may only be levied to repay principal and interest on general obligation bonded debt approved by voters and any court-assessed judgments. For the year ended June 30, 2025, the City did not levy a tax.

Pledge of Future Revenues

Sales Tax Pledge - The City levied a new sales tax beginning October 1, 2018 of one-half percent (.50%). The City has pledged the future sales tax revenues to repay the $10,000,000 and $16,875,000 Series 2018 Sales Tax Revenue Note and the 2020 Sales Tax Revenue Notes, respectively. Proceeds from the notes provided financing for capital improvements. The notes are payable from pledged sales tax revenues through fiscal year 2029. The total principal and interest payable for the remainder of the life of the note is $10,908,661. Pledged sales taxes received in the current year were $3,886,922. Debt service payments of $3,118,694 for the current fiscal year were 80% of pledged sales taxes.

Utility Revenues Pledge – The City has also pledged future gross water and wastewater revenues to repay $1,485,000 of the 2010A OWRB Note Payable, $5,410,000 of the 2016 Municipal Authority Revenue Note, $5,380,000 of the 2019 OWRB Note Payable, $37,920,000 of the 2019A OWRB Note Payable, $13,500,000 of the 2021 OWRB Note Payable, $17,460,000 of the 2021 OWRB Note Payable and $65,635,000 (only $54,199,787 has been drawn down) of the 2022 OWRB Note Payable. Proceeds from the notes provided financing for utility system capital assets. The notes are payable through fiscal year 2031, 2031, 2031, 2052, 2053, and 2053, respectively. The total principal and interest payable for the remainder of the life of these notes is $209,671,142. The notes are payable from the above-mentioned utility revenues. The debt service payments on the notes this year were $3,793,249, which was 29% of pledged utility revenues of $13,210,351.

Expenditures and Expenses

In the government-wide financial statements, expenses, including depreciation of capital assets, are reported by function or activity. In the governmental fund financial statements, expenditures are reported by class as current (further reported by function), capital outlay and debt service. In the proprietary fund financial statements, expenses are reported by object or activity.

F. INTERNAL AND INTERFUND BALANCES AND ACTIVITIES

In the process of aggregating the financial information for the government-wide statement of net position and statement of activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements:

Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

1. Interfund loans - amounts provided with a requirement for repayment are reported as interfund receivables and payables.

2. Interfund services - sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.

3. Interfund reimbursements - repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds.

4. Interfund transfers - flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

Government-Wide Financial Statements:

Interfund activity, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. *Internal balances* – amounts reported in the fund financial statements as interfund receivable and payables are eliminated in the governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are reported as Internal Balances.
2. *Internal activities* - amounts reported in the fund financial statements as interfund transfers are eliminated in the government-wide statement of activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers - Internal Activities. The effect of interfund services between funds is not eliminated in the statement of activities.
3. *Primary government and component unit activity and balances* - resource flows between the primary government and the discretely presented component units are reported as if they were external transactions and are classified separately from internal balances and activities within the primary government.

G. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

III. Detailed Notes On All Funds

A. Deposits and investments – The City held the following deposits/investments at June 30, 2025:

PRIMARY GOVERNMENT:

Schedule of Deposits and Investments by Type

Type	Fair Value	Credit Rating	Maturities in Years: On Demand	Less Than One	1 - 5
Demand accounts	$ 51,310,446	n/a	$ 51,310,446	$ -	$ -
Time deposits	1,918,545	n/a	-	-	1,918,545
Money market mutual fund	7,418,701	AAAm	-	7,418,701	-
Sub-total	60,647,692		$ 51,310,446	$ 7,418,701	$ 1,918,545
Cash on hand	5,081				
Total Investments and Deposits	$ 60,652,773				
Reconciliation to Statement of Net Position:					
Cash and cash equivalents	$ 60,010,218				
Investments	642,555				
	$ 60,652,773				

GASB Statement No. 72, *Fair Value Measurement and Application*, established a fair value hierarchy for investments. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of June 30, 2025: Money Market Mutual Funds of $7,418,701 are valued using quoted market prices (Level 1 input).

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of bank failure, the City's deposits may not be returned to it. The City requires that all deposits be collateralized by either FDIC insurance or pledged collateral. At June 30, 2025 the City was not exposed to custodial credit risk as defined above.

Interest Rate Risk. The City of Shawnee's formal investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The investment maturities limit policy is as follows:

- The portfolio, as a whole, shall have an average maturity of not more than two (2) years, unless specifically otherwise designated by the Treasurer.
- Banker's acceptances shall not exceed one hundred (180) days to maturity.

The City complied with this policy in all material respects.

Credit Risk. The City of Shawnee's policy limits investments to the following: a) obligations of the U.S. Government, its agencies or instrumentalities; b) collateralized or insured certificates of deposit and other evidences of deposit at banks, savings banks, savings and loan associations and credit unions located in this state; c) negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings bank, a savings and loan association, or a state licensed branch of a foreign bank; d) prime bankers' acceptances which are eligible for purchase by the Federal Reserve System; e) prime commercial paper; f) investment grade obligations of state and local governments, including certain highly rated obligations of state- beneficiary public trusts; g) repurchase agreements; and h) money market funds regulated by the Securities and Exchange Commission which investments consist of those items and those restrictions specified in the investment policy of the City of Shawnee, Oklahoma. The City complied with this policy in all material respects.

Concentration of Credit Risk. Exposure to concentration of credit risk is considered to exist when investments in any one issuer represent a significant percent of total investments of the City (any over 5% are disclosed). Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools and other pooled investments are excluded from this consideration.

The City places the following limit on the amount it may invest in any one issuer:

- With the exception of U.S. Treasury securities and authorized money market mutual funds, no more than 50% of the of City's total investment portfolio will be invested in a single security type or with a single financial institution. Individual securities shall be limited as follows:

Type of Investment	Percentage of Cash Available for Investment Not to Exceed
Negotiable certificates of deposit	50%
Bankers' acceptances	50%
Commercial paper	50%
Obligations of state and local government	50%

The City complied with this policy in all material respects.

B. Receivables

Receivables as of June 30, 2025, including the applicable allowances for uncollectible accounts are as follows:

	Accounts Receivable	Less: Allowance for Uncollectible Accounts	Net Accounts Receivable
Governmental Activities:			
Taxes	$ 4,565,118	$ -	$ 4,565,118
Due from other governments	1,414,872	-	1,414,872
Court fines	2,586,396	(2,327,757)	258,639
Other	417,576	-	417,576
Total Governmental Activities	$ 8,983,962	$ (2,327,757)	$ 6,656,205
Reconciliation to Statement of Net Position:			
Accounts receivable, net			$ 570,423
Due from other governmental agencies			5,932,281
Notes receivable, net			153,501
Total			$ 6,656,205
Business-Type Activities:			
Utilities	$ 4,366,392	$ (2,217,048)	$ 2,149,344
Other	82,325	-	$ 82,325
Due from other governments	27,238	-	27,238
Total Business-Type Activities	$ 4,475,955	$ (2,217,048)	$ 2,258,907
Reconciliation to Statement of Net Position:			
Accounts receivable, net			$ 2,231,669
Due from other governmental agencies			27,238
Total			$ 2,258,907
Discretely Presented Component Unit:			
Notes receivable	$ 14,225,130		

In addition, the City as a lessor, has entered into lease agreements involving land and buildings. The total amount of inflows of resources, including lease revenue and interest revenue recognized during the fiscal year was $40,976.

Opioid Settlement Funds

In June 2022, drug manufacturer distributors reached a $308 billion-dollar nationwide settlement related to opioid lawsuit(s). These funds will be disbursed to each litigating party over an 18-year period according to an allocation agreement reached with all participating states.

Oklahoma's Memorandum of Agreement (MOA) between the state and local governments for the settlement funds allocates the funds as follows:

- 25% of Net Opioid Funds to Litigating Political Subdivisions
  - 10% of allocation to establish an appeal fund
- 75% to the State of Oklahoma

The City as a litigating party received $225,799 as part of this settlement in fiscal year 2025. Per the terms of the MOA, the City created a special revenue fund, the Opioid Settlement Fund, to account for these funds. All funds are to be used for opioid abatement and remediation activities. Funds are restricted until expended. No funds have been expended as of June 30, 2025.

Additional settlement amounts are not listed that the City could be a litigating party; these amounts could not be estimated at this time.

C. Restricted assets

The amounts reported as restricted assets of the business-type activities are comprised of assets held by the trustee bank on behalf of the Shawnee Municipal Authority related to their required revenue note and bond accounts, as well as deposits held for refund.

Type of Restricted Assets	Current Cash and Cash Equivalents
Due to Depositors	$ 1,276,026
Trustee Accounts:	
OWRB 2010 Debt Service Account	40,130
SMA 2016 Debt Service Account	111,610
OWRB 2019 Debt Service Account	313,194
OWRB 2021 Debt Service Account	191,669
Total Restricted Assets	$ 1,932,629

D. Capital Assets

The following is a summary of changes in capital assets during fiscal year 2025 for the primary government:

PRIMARY GOVERNMENT:

	(restated) Balance at July 1, 2024	Additions	Disposals	Balance at June 30, 2025
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 3,661,853	$ 815,134	$ 125,500	$ 4,351,487
Construction in progress	973,881	2,902,239	2,110,493	1,765,627
Total capital assets not being depreciated	4,635,734	3,717,373	2,235,993	6,117,114
Depreciable assets:				
Buildings	27,152,555	404,866	207,164	27,350,257
Machinery, furniture and equipment	33,960,504	2,012,109	1,588,464	34,384,149
Infrastructure	80,688,393	2,002,038	2,858	82,687,573
Total depreciable assets	141,801,452	4,419,013	1,798,486	144,421,979
Less accumulated depreciation:				
Buildings	14,835,780	826,837	140,540	15,522,077
Machinery, furniture and equipment	17,837,508	2,517,610	816,612	19,538,506
Infrastructure	48,819,291	3,820,113	2,858	52,636,546
Total accumulated depreciation	81,492,579	7,164,560	960,010	87,697,129
Lease assets:				
Machinery, furniture and equipment	166,606	676,771	166,606	676,771
Less accumulated amortization for:				
Machinery, furniture and equipment	124,955	32,944	124,955	32,944
Subscription assets:				
Subscription assets	-	-	-	-
Less accumulated amortization for:				
Subscription asset	-	-	-	-
Other capital, lease, and subscription assets, net	60,350,524	(2,101,720)	880,127	57,368,677
Governmental activities capital assets, net	$ 64,986,258	$ 1,615,653	$ 3,116,120	$ 63,485,791

	Balance at July 1, 2024	Additions	Disposals	Balance at June 30, 2025
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 1,481,715	$ -	$ -	$ 1,481,715
Water rights	12,967,959	-	-	12,967,959
Construction in progress	88,946,115	28,854,145	2,041,604	115,758,656
Total capital assets not being depreciated	103,395,789	28,854,145	2,041,604	130,208,330
Other capital assets:				
Buildings	17,210,443	-	413,424	16,797,019
Machinery, furniture and equipment	8,973,578	74,588	364,453	8,683,713
Utility property	88,771,591	2,008,666	175,601	90,604,656
Total other capital assets at historical cost	114,955,612	2,083,254	953,478	116,085,388
Less accumulated depreciation for:				
Buildings	12,459,740	535,570	369,221	12,626,089
Machinery, furniture and equipment	7,810,890	298,122	320,873	7,788,139
Utility property	49,222,884	2,797,996	175,601	51,845,279
Total accumulated depreciation	69,493,514	3,631,688	865,695	72,259,507
Lease assets:				
Machinery, furniture and equipment	785,165	758,927	492,302	1,051,790
Less accumulated amortization for:				
Machinery, furniture and equipment	513,287	75,572	372,413	216,446
Subscription assets:				
Subscription assets	140,729	-	140,729	-
Less accumulated amortization for:				
Subscription asset	93,820	46,909	140,729	-
Other capital, lease, and subscription assets, net	45,780,885	(911,988)	207,672	44,661,225
Business-type activities capital assets, net	$ 149,176,674	$ 27,942,157	$ 2,249,276	$ 174,869,555

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental Activities:		Business-Type Activities:	
Depreciation:		Depreciation:	
General government	$ 76,317	Water	$ 2,027,640
Culture and recreation	1,674,754	Wastewater	914,499
Community development	48,681	Sanitation	148,996
Public safety	1,168,446	Lake	27,954
Public works	4,196,362	Airport	512,599
	7,164,560		3,631,688
Amortization:		Amortization:	
Amortization on leased assets:		Amortization on leased assets:	
Machinery, furniture and equipment	32,944	Machinery, furniture and equipment	75,572
		Amortization on subscription assets:	
		Subscription assets	46,909
	$7,197,504		$ 3,754,169

E. Long-term debt

Long-term liabilities of the City of Shawnee as of June 30, 2025, are summarized as follows:

Governmental activities

Notes payable (direct placements/direct borrowings) :		
$10,000,000 2018 Sales Tax Revenue Note, to a financial institution, dated December 12, 2018, payable semi-annually each June and December, interest at 2.90%, through December 12, 2028. The Shawnee Municipal Authority collects funding from the capital improvement fund in the form of sales tax transferred to liquidate this liability.	$	3,080,000
$16,875,000 2020 Sales Tax Revenue Note, to a financial institution, dated September 1, 2020 payable semi-annually each June and December, interest at 1.35%, through December 12, 2028. The Shawnee Municipal Authority collects funding from the capital improvement fund in the form of sales tax transferred to liquidate this liability.		7,445,000
$241,306 fire equipment note payable, to Community First National Bank, dated July 8, 2024, payable annually each August, interest at 9.32%, through August 1, 2025.		120,494
$298,914 street sweeper note payable, to Welch State Bank, dated February 21, 2023 payable in monthly installments with an annual interest at 4.41% through February 21, 2026.		69,877
Total notes payable	$	10,715,371
Current portion	$	3,105,371
Noncurrent portion		7,610,000
Total notes payable	$	10,715,371

Accrued compensated absences.		
		$ 4,153,333
Current portion	$	830,666
Noncurrent portion		3,322,667
	$	4,153,333
Claims and judgments payable.		
		$ 2,434,313
Current portion	$	425,554
Noncurrent portion		2,008,759
	$	2,434,313
Lease obligations.		
		$ 657,403
Current portion	$	142,348
Noncurrent portion		515,055
	$	657,403

Business-type activities

Notes payable (direct placements/direct borrowings) :

$5,410,000 2016 Municipal Authority Revenue Note, dated June 8, 2016, payable in semiannual installments of $150,000 to $215,000, interest at 2.35%, final maturity April 2031. The Shawnee Municipal Authority typically has been used to liquidate this liability.	$	2,415,000
$1,485,000 2010A Promissory Note to Oklahoma Water Resources Board, dated October 14, 2010, payable in semiannual installments of approximately $39,489, including principal and interest at 2.76%, with final maturity at March 2031. The Shawnee Municipal Authority typically pays this liability.		433,399
$5,380,000 2019 Promissory Note to Oklahoma Water Resources Board, dated May 28, 2019, payable in semiannual installments of approximately $179,000, Interest from 3.895% to 2.35% through April 2031. The note is secured with pledged revenues from the Shawnee Muncipal Authority.		2,526,173
$37,920,000 2019A Promissory Note to Oklahoma Water Resources Board, dated September 19, 2019, payable in semiannual installments of approximately $172,000 to $2,078,000, Interest of 1.58% through September 2051. The note is secured with pledged revenues from the Shawnee Muncipal Authority. The SMA has drawn $37,920,000 of the note as of June 30.		36,523,000
$13,500,000 2021 Promissory Note to Oklahoma Water Resources Board, dated June 24, 2021, payable in semiannual installments of approximately $198,00 to $253,000, interest of 1.65% through March 2053. The note is secured with pledged revenues from the Shawnee Muncipal Authority. The SMA has drawn $12,030,100 of the note as of June 30.		11,403,416

$17,460,000 2021 Promissory Note to Oklahoma Water Resources Board, dated May 28, 2021, payable in semiannual installments of approximately $291,000, interest of 1.98% through March 2053. The note is secured with pledged revenues from the Shawnee Muncipal Authority. The SMA has drawn $17,190,751 of the note as of June 30.		16,084,189
$65,635,000 2022 Promissory Note to Oklahoma Water Resources Board, dated August 31, 2022, payable in semiannual installments of approximately $100,000 to $1,621,000 with interest of 2.69% through September 2055. The note is secured with pledged revenues from the Shawnee Muncipal Authority. The SMA has drawn $54,199,787 of the note as of June 30.		53,199,787
Total notes payable	$	122,584,964
Current portion	$	2,378,202
Noncurrent portion		120,206,762
Total notes payable	$	122,584,964
Accrued compensated absences.	$	396,185
Current portion	$	79,239
Noncurrent portion		316,946
	$	396,185
Lease obligations.	$	804,284
Current portion	$	284,631
Noncurrent portion		519,653
	$	804,284

The 2013, 2016, 2018, and 2021 Sales Tax Revenue Notes are secured by pledged sales tax and contain the following remedies in the event of default: 1) suit for specific performance of any or all covenants of the Authority contained in the Note Indentures, the sales tax agreements or the notes; 2) deposit the sales tax revenue directly with the bank; 3) acceleration of the payment of principal and interest; or 4) file suit to enforce or enjoin action or inaction of parties under provisions of the agreement.

Notes of the Shawnee Municipal Authority Enterprise Fund are secured with pledged revenues and contain the following remedies in the event of default: 1) suit for specific performance of any or all covenants of the Authority contained in the Note Indentures or the notes; 2) acceleration of the payment of principal and interest; 3) gain control of operations through temporary trustees; or 4) file suit to enforce or enjoin action or inaction of parties under provisions of the agreement.

Long-term liability transactions for the year ended June 30, 2025 and changes therein were as follows:

Type of Debt	(restated) Balance July 1, 2024	Additions	Deductions	Balance June 30, 2025	Due Within One Year
Governmental Activities:					
Notes payable (direct placements/direct borrowings)	$ 13,613,009	$ 241,306	$ 3,138,944	$ 10,715,371	$3,105,371
Claims and judgments	2,434,313	637,893	637,893	2,434,313	425,554
Lease obligations	40,559	676,771	59,927	657,403	142,348
Accrued compensated absences	3,918,788	234,545	-	4,153,333	830,666
Total Governmental Activities	$ 20,006,669	$ 1,790,515	$ 3,836,764	$ 17,960,420	$4,503,939
			Add: Total OPEB liability	3,598,314	
			Add: Net Pension liability	18,523,502	
				$ 40,082,236	
Business-Type Activities:					
Notes payable (direct placements/direct borrowings)	$ 100,114,128	$24,434,754	$ 1,963,918	$ 122,584,964	$2,378,202
Lease liabiltiy	286,791	758,927	241,434	804,284	284,631
Accrued compensated absences	329,317	66,868	-	396,185	79,239
Total Business-Type Activities	$ 100,730,236	$25,260,549	$ 2,205,352	123,785,433	$2,742,072
			Add: Total OPEB liability	810,431	
			Add: Net Pension liability	446,034	
				$ 125,041,898	
Total Long-Term Debt	$ 120,736,905	$27,051,064	$ 6,042,116	$ 165,124,134	$7,246,011

Annual debt service requirements to maturity for long-term debt are as follows:

	Governmental Activities			
	Notes Payable (direct placements/direct borrowings)		Lease Obligations	
Fiscal Year Ending June 30	Principal	Interest	Principal	Interest
2026	$ 3,130,371	$ 185,498	$ 142,348	$ 19,685
2027	2,995,000	123,612	147,555	14,476
2028	3,045,000	69,371	142,622	9,105
2029	1,545,000	13,994	115,746	5,060
2030	-	-	109,132	1,614
	$ 10,715,371	$ 392,475	$657,403	$49,940

	Business-Type Activities			
	Notes Payable (direct placements/direct borrowings)		Lease Obligations	
Fiscal Year Ending June 30	Principal	Interest	Principal	Interest
2026	2,378,202	3,427,403	284,631	44,529
2027	2,499,736	5,109,729	278,430	26,497
2028	3,819,184	5,032,937	241,223	8,201
2029	3,892,044	4,902,298	-	-
2030	3,955,827	4,768,461	-	-
2031-2035	20,831,052	21,700,179	-	-
2036-2040	22,786,102	17,743,586	-	-
2041-2045	25,228,233	13,261,041	-	-
2046-2050	28,041,707	8,228,211	-	-
2051-2055	21,830,733	2,868,727	-	-
2056	1,656,999	43,605	-	-
Amount to be drawn	(14,334,855)	-	-	-
	$ 122,584,964	$87,086,177	$804,284	$79,227

	Discretely Presented Component	
	Notes Payable (direct placements/direct borrowings)	
Fiscal Year Ending June 30	Principal	Interest
2026	$ 2,138,125	$ 1,141,093
2027	2,255,440	1,691,235
2028	2,202,688	1,626,300
2029	2,804,842	1,521,068
2030	3,016,440	1,389,992
2031-2035	17,052,648	4,733,190
2036-2040	9,812,412	753,921
	$ 39,282,595	$12,856,799

Water Agreement

The Shawnee Municipal Authority (SMA) entered into an agreement with the Pottawatomie County Development Authority (PCDA) for the development of the North Deer Creek Reservoir Project (Reservoir) in which the PCDA issued bonds totaling $18,180,000 for the construction of the Reservoir. SMA issued its Utility Revenue Note, Series 1990B in the amount of $18,180,000 to the PCDA. (These notes were defeased during the 1993 fiscal year with the issuance of the SMA Utility Revenue Note, Series 1993A in the amount of $21,165,000.) During the 2003 fiscal year, the 1993 notes were defeased in the amount of $18,850,000. During fiscal 2013 the SMA issued the 2013A OWRB Note payable to refund the outstanding notes.

SMA acquired a contractual interest in the water of the reservoir by issuing their Series 1990B Note. They issued the note totaling $18,180,000 and received restricted funds back from PCDA to establish a reserve fund totaling $1,263,881. The net amount of the note face value less the reserve fund, which totals $16,916,119, represented SMA's investment in the water contract with PCDA and a trustee Bank.

During a prior fiscal year, the SMA received $3,948,160 in surplus bond proceeds remaining in the PCDA trust funds to be used for SMA utility system improvements. These proceeds have been accounted for as a reduction in the investment in the water contract with PCDA to $12,967,959.

The term of the water agreement shall be for a period of one hundred (100) years from its effective date and may be extended by written agreement of the parties. Upon the expiration of the term of this agreement and any extension thereof, PCDA shall by quit claim deed and bill of sale, convey to each party, an undivided fractional interest in the facilities and all personal property titled in PCDA that is used in the operation of the facilities except PCDA's files and records.

Due to the long-term nature of this agreement, and the infinite economic life of the water rights, the SMA's investment in the water rights contract is not being amortized.

F. Interfund receivables, payables, and transfers

Interfund transactions are used for varying reasons including, but not limited to, offset negative pooled cash and posting corrections. Interfund transactions between funds and the reason for those transactions are as follows:

Receivable Fund	Payable Fund	Amount	Nature of Interfund Balance
Worker's Comp Fund	General Fund	$ 170,350	Self insurance funding
Worker's Comp Fund	SPWA	282,794	Self insurance funding
General Fund	SMA	1,253,766	Negative pooled cash
General Fund	2018 Capital Improvement Fund	470,813	Negative pooled cash
General Fund	Street & Alley Fund	118,512	Negative pooled cash
Street Improvement Fund	CDBG Home Grants Fund	21,204	Posting correction
General Fund	Sister Cities Fund	2,178	Negative pooled cash
General Fund	Worker's Comp Fund	832,894	Negative pooled cash
General Fund	Emergency Shelter	39,340	Negative pooled cash
General Fund	HUD	39,570	Negative pooled cash
SMA	General	953,897	Posting correction
Gifts and Contributions	Capital Improvement	4,023	Posting correction
Street Improvement Fund	Capital Improvement	1,600,855	Negative pooled cash
Street Improvement Fund	CDBG Home Grants	146,521	Negative pooled cash
General Fund	CDBG Home Grants	105,721	Negative pooled cash
Street Improvement Fund	Shawnee Airport Authority	686,891	Negative pooled cash
Street Improvement Fund	General	1,518,165	Negative pooled cash
Capital Improvement Fund	Shawnee Airport Authority	65,000	Federal grant match on future projects
		$ 8,312,494	

Reconciliation to Fund Financial Statements:

	Due From	Due to	Net Interfund Balances
Governmental Funds	$ 6,905,453	$ 5,191,149	$ 1,714,304
Proprietary Funds	953,897	2,288,451	(1,334,554)
Internal Service Funds	453,144	832,894	(379,750)
	$ 8,312,494	$ 8,312,494	$ -

Transfers are used for varying reasons including but not limited to operational subsidies, capital funding, and debt service. Transfers between funds and the reason for those transfers are as follows:

Transfer From	Transfer To	Amount	Purpose of Transfer
SMA	General	$ 4,560,000	Operating subsidy
Police Tax Fund	General	486,182	Restricted sales tax transfer
Fire Tax Fund	General	486,182	Restricted sales tax transfer
General	Grant	14,236	Grant transfer
General	Hotel/Motel Tax	2,310	Operating subsidy
General	CDBG/Home Grants Funds	170	Operating subsidy
General	SAA	29,391	Operating subsidy
General	Street and Alley	269,000	Budgeted transfer
Capital Improvement	SMA	500,000	Budgeted transfer
Street Improvement Fund	SMA	600,000	Budgeted transfer
2023 Capital Improvement Fund	SMA	3,889,453	Budgeted transfer
SMA	2023 Capital Improvement Fund	64,057	Budgeted transfer
General	SMA	161,253	Operating subsidy
General	SAA	180,000	Operating subsidy
Total		$ 11,242,234	

Reconciliation to Fund Financial Statements:

	Transfers In	Transfers Out	Net Transfers
Governmental Funds	$ 5,882,137	$ (6,618,177)	$ (736,040)
Proprietary Funds	5,360,097	(4,790,201)	569,896
	$ 11,242,234	$ (11,408,378)	$ (166,144)

Reconciliation to Statement of Activities:

Net transfers	$ (736,040)
Transfer of capital assets to governmental activities	166,144
Transfer of capital assets from governmental activities	(4,999,382)
Transfers - internal activity	$ (5,569,278)

G. Net Position/Fund Equity

Government-Wide and Proprietary Fund Financial Statements

It is the City's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The following table shows the net position restricted for other purposes shown on the Statement of Net Position:

Governmental Fund Financial Statements:

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned and unassigned.

It is the City's policy to first use restricted fund balance prior to the use of the unrestricted fund balance when an expense is incurred for purposes for which both restricted and unrestricted fund balance are available. The City's policy for the use of fund balance amounts require that restricted amounts would be reduced first, followed by committed amounts, assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

The following table shows the fund balance classifications as shown on the Governmental Funds Balance Sheet.

	General Fund	American Rescue Plan Fund	Street Improvement Fund	Capital Improvement Fund	2018 Capital Improvement Fund	Grant Fund	Other Governmental Funds	Total
Fund Balance:								
Restricted for:								
Street improvements	$ -	$ -	$ 11,950,411	$ -	$ -	$ -	$ -	$ 11,950,411
Fire operations	-	-	-	-	-	-	60,971	60,971
Police operations	-	-	-	-	-	-	361,692	361,692
Debt service	-	-	-	-	-	-	1,520,140	1,520,140
Capital improvements	-	-	-	2,939,958	7,930,529	-	2,214,524	13,085,011
Culture and rec programs	-	-	-	-	-	-	145,187	145,187
Cemetery improvements	-	-	-	-	-	-	202,678	202,678
Police - drug programs	-	-	-	-	-	-	1,181,833	1,181,833
Economic development	-	-	-	-	-	-	931,764	931,764
Sub-total restricted	-	-	11,950,411	2,939,958	7,930,529	-	6,618,789	29,439,687
Assigned for:								
Subsequent year's budget	1,974,464	-	-	-	-	-	-	1,974,464
Sub-total assigned	1,974,464	-	-	-	-	-	-	1,974,464
Unassigned (deficit)	16,478,499	(469,349)	-	-	-	3,560,539	(172,580)	19,397,109
TOTAL FUND BALANCE	$ 18,452,963	$ (469,349)	$ 11,950,411	$ 2,939,958	$ 7,930,529	$ 3,560,539	$ 6,446,209	$ 50,811,260

Prior Period Restatements

The following table shows the prior period restatements of beginning net position for the year ending June 30, 2025:

	Proprietary		Government-Wide	
	Shawnee Municipal Authority	Shawnee Airport Authority	Governmental Activies	Business-type Activities
Beginning net position, as previously reported:	46,060,305	4,981,641	84,009,455	51,041,946
Adjustments:				
Implementation of GASB 101 for accrued compensated absences	(104,751)	(16,565)	(1,240,747)	(121,316)
Overstatement of accumulated depreciation	-	-	484,959	-
Beginning net position, restated	45,955,554	4,965,076	83,253,667	50,920,630

H. Postemployment Healthcare Plan

Plan Description. The City sponsors Medical, Rx, Dental, Vision and Life insurance to qualifying retirees and their dependents under the age of 65 (for health benefits) and for life insurance that elect to make required premium benefit payments on a monthly basis. Coverage is provided through fully-insured arrangements that collectively operate as a substantive single-employer defined benefit plan. A substantive plan is one in which the plan terms are understood by the employer and the plan members. This understanding is based on communications between the employer and plan member and the historical pattern of practice with regard to the sharing of benefit costs. Qualifying retirees are those employees who are eligible for immediate disability or retirement benefits under the Oklahoma Police Pension and Retirement System, Oklahoma Firefighter's Pension and Retirement System, or the Oklahoma Municipal Retirement Fund Employee Retirement System of Shawnee, Oklahoma. Retirees may continue coverage with the City by paying the carrier premium rate. Authority to establish and

amend benefit provisions rests with the City Commission. Benefits are paid from general operating assets of the City. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits provided - The plan covers all current retirees of the City who elected postretirement medical, RX, dental, vision or life insurance coverage through the City's plan, and future retirees of the City's fully insured plans. In accordance with administrative policy, the benefit levels are the same as those afforded to active employees; this creates an implicit rate subsidy. The retiree retains coverage with the City, by making an election upon retirement.

The amount of benefit payments during fiscal year June 30, 2025 were $183,000.

Employees Covered by Benefit Terms

Active Employees	261
Inactive or beneficiaries receiving benefits	108
Total	369

Total OPEB Liability – The total OPEB liability was determined based on an alternative measurement method valuation performed as of June 30, 2025, which is also the measurement date.

Actuarial Assumptions- The total OPEB liability was determined based on an actuarial valuation prepared as of June 30, 2025, using the following actuarial assumptions:

- Actuarial Cost Method - Entry Age Normal
- Discount Rate – 4.1% based on the 20 year municipal bond yield
- Retirement Age – Civilians - 55 with 7 years of service, Police and Fire 20 years of service
- Medical Trend Rates

Year	Rate
2026	7.25%
2027	7.00%
2028	6.75%
2029	6.50%
2030	6.25%
2031	6.00%
2032	5.75%
2033	5.50%
2034	5.25%
2035	5.00%
2036	4.75%
2037+	4.50%

Changes in Total OPEB Liability –

Balances at Beginning of Year	$	4,598,582
Changes for the Year:		
Service cost		259,026
Interest expense		195,410
Difference between expected and actual experience		(79,865)
Change in assumptions		(381,408)
Benefit Payments		(183,000)
Net Changes		(189,837)
Balances End of Year	$	4,408,745

OPEB Liabilities, OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB - For the year ended June 30, 2025, the City recognized OPEB expense of $202,891. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

		Deferred Outflows of Resources		Deferred Inflows of Resources
Differences between expected and actual experience	$	149,634	$	929,154
Changes of assumptions		779,571		976,523
Change in porportion		352,308		352,312
City benefit payments during the measurement date		270,447		27,145
Total	$	1,551,960	$	2,285,134

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in expense as follows:

Year Ended June 30:		
2026	$	(246,030)
2027		(196,478)
2028		(239,380)
2029		(66,839)
2030		81,580
Thereafter		(66,027)
	$	(733,174)

Sensitivity of the City's total OPEB liability to changes in the discount rate- The following presents the City's total OPEB liability, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.0 percent) or 1-percentage-point higher (4.0 percent) than the current discount rate:

	1% Decrease (3.8%)	Current Discount Rate (4.8%)	1% Increase (5.8%)
Employers' total OPEB liability	4,879,724	4,408,745	3,996,896

Sensitivity of the City's total OPEB liability to changes in the healthcare cost trend rates - The following presents the City's total OPEB liability, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Discount Rate	1% Increase
Employers' total OPEB liability	$ 4,030,073	$ 4,408,745	$ 4,863,523

IV. Other Information

A. Risk management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City has insurance for the major risks such as property and general liability, and is self-insured for workers' compensation and unemployment, with applicable excess loss coverage for workers' compensation. A third party worker's compensation administrator is used to evaluate claims and estimate the City's liability for outstanding claims not assumed by the issuer. The City is self-insured up to $750,000 per occurrence and $1,000,000 in the aggregate, and has obtained overlying insurance coverage for claims in excess of these amounts. Commercial insurance is used to cover general liability claims and the risk of loss to buildings and mobile equipment. Judgments against the City may be paid by a property tax assessment over a three-year period. Claims have not exceeded coverage in the past three years.

Claims Liability Analysis

The claims liabilities related to the above noted risk of loss that is retained is determined in accordance with Generally Accepted Accounting Principles, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. For the internal service self-insurance workers' compensation fund, changes in the claims liability for the City from July 1, 2023 to June 30, 2025, are as follows:

CLAIMS LIABILITY ANALYSIS

Claims liability, June 30, 2023	$ 2,651,289
Claims and changes in estimates	659,432
Claims payments	(876,408)
Claims liability, June 30, 2024	$ 2,434,313
Claims and changes in estimates	637,893
Claims payments	(637,893)
Claims liability, June 30, 2025	$ 2,434,313

B. Commitments and contingent liabilities

Grant Program Involvement

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

Litigation

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's counsel the resolution of these matters will not have a materially adverse effect on the financial condition of the City.

Asset Retirement Obligations

The City has incurred certain asset retirement obligations related to the operation of its wastewater utility system. The estimated liability of the legally required closure costs for the wastewater utility system cannot be reasonably estimated as of June 30, 2025, since the specific legally required costs of retirement have not yet been identified. The City anticipates identifying those specific legally required costs, if any, and obtaining an estimate of those costs in a subsequent fiscal year.

C. Tax Abatements

The City enters into sales tax rebate agreements with local businesses as allowed in the Oklahoma State Constitution, Article 10, Section 14. Under this law, the City may establish economic development programs and provide sales tax increments for development as part of its economic development plan.

The sales tax rebate program allows a developer to receive rebated sales tax in varying amounts. To be eligible for this program, the project area should be occupied by occupants operating a retail store of a requisite quality which are new businesses. The sales tax rebate period varies with each agreement. Due to confidentiality laws in Oklahoma statutes Title 68, Section 1354.11, the amounts of sales taxes rebated will not be disclosed. The following businesses had rebate agreements with the City as of June 30, 2025:

A new sales tax rebate agreement was approved on March 20, 2023, with a developer for the construction of a retail development designated as Shawnee Marketplace Phase 2. The proposed agreement would provide for a partial rebate of sales taxes generated exclusively by 2 of the proposed retail businesses. The sales tax rebate would encompass two percent (2%) of taxable sales for four (4) years and then 1.5% for an additional four (4) years, with a cap of $780,613. The term of the rebate agreement would be set for no more than eight (8) years commencing thirty (30) days after the first reported sales by either store. This agreement would terminate when the sales tax rebate has been paid in full or at the end of the eight (8) year period, whichever would occur first.

D. Employee retirement systems and pensions plans

The City of Shawnee participates in the Oklahoma State Police Pension and Retirement System and the Oklahoma State Firefighters' Pension and Retirement System, both of which are cost-sharing multiple-employer defined benefit pension plans administered by the State of Oklahoma. Additionally, for other City employees not covered by the other plans, the City of Shawnee maintains the Oklahoma Municipal Retirement Fund, an agent multiple employer defined benefit pension plan. For the year ended June 30, 2025 the following amounts were reported for each pension plan:

	Governmental	Business Type	Total
Deferred Outflows:			
Police Pension	$ 3,743,339	$ -	$ 3,743,339
Fire Pension	3,578,940	-	3,578,940
OMRF	386,777	287,435	674,212
Total	$ 7,709,056	$ 287,435	$ 7,996,491
Deferred Inflows:			
Police Pension	$ 585,745	$ -	$ 585,745
Fire Pension	551,926	-	551,926
Total	$ 1,137,671	$ -	$ 1,137,671
Net Pension Liability:			
Police Pension	$ 3,029,319	$ -	$ 3,029,319
Fire Pension	14,893,994	-	14,893,994
OMRF	600,189	446,034	1,046,223
Total	$ 18,523,502	$ 446,034	$ 18,969,536
Pension Expense:			
Police Pension	$ 4,312,350	$ -	$ 4,312,350
Fire Pension	2,438,248	-	2,438,248
OMRF	456,106	338,957	795,063
Total	$ 7,206,704	$ 338,957	$ 7,545,661

The General Fund, Police Sales Tax Fund, and Fire Sales Tax Fund are used to liquidate pension liabilities of the Governmental Activities.

Oklahoma State Police Pension and Retirement System (OPPRS)

Plan description - The City of Shawnee, as the employer, participates in the Oklahoma Police Pension and Retirement Plan—a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Police Pension and Retirement System (OPPRS). Title 11 of the Oklahoma State Statutes, through the Oklahoma Legislature, grants the authority to establish and amend the benefit terms to the OPPRS. OPPRS issues a publicly available financial report that can be obtained at www.ok.gov/OPPRS

Benefits provided - OPPRS provides retirement, disability, and death benefits to members of the plan. The normal retirement date under the Plan is the date upon which the participant completes 20 years of credited service, regardless of age. Participants become vested upon completing 10 years of credited service as a contributing participant of the Plan. No vesting occurs prior to completing 10 years of credited service. Participants' contributions are refundable, without interest, upon termination prior to normal retirement. Participants who have completed 10 years of credited service may elect a vested benefit in lieu of having their accumulated contributions refunded. If the vested benefit is elected, the participant is entitled to a monthly retirement benefit commencing on the date the participant reaches 50 years of age or the date the participant would have had 20 years of credited service had employment continued uninterrupted, whichever is later. Monthly retirement benefits are calculated at 2.5% of the final average salary (defined as the average paid base salary of the officer over the highest 30 consecutive months of the last 60 months of credited service) multiplied by the years of credited service, with a maximum of 30 years of credited service considered.

Monthly benefits for participants due to permanent disability incurred in the line of duty are 2.5% of the participants' final average salary multiplied by 20 years. This disability benefit is reduced by stated percentages for partial disability based on the percentage of impairment. After 10 years of credited service, participants who retire due to disability incurred from any cause are eligible for a monthly benefit based on 2.5% of their final average salary multiplied by the years of service. This disability benefit is also reduced by stated percentages for partial disability based on the percentage of impairment. Effective July 1, 1998, once a disability benefit is granted to a participant, that participant is no longer allowed to apply for an increase in the dollar amount of the benefit at a subsequent date.

Survivor's benefits are payable in full to the participant's beneficiary upon the death of a retired participant. The beneficiary of any active participant killed in the line of duty is entitled to a pension benefit.

Contributions - The contributions requirements of the Plan are at an established rate determine by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 8% percent of their annual pay. Participating cities are required to contribute 13% of the employees' annual pay. Contributions to the pension plan from the City were $653,754. The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of $656,597 during the calendar year and this is reported as both a revenue and an expenditure in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of $632,384. These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2025, the City reported a net pension liability of $3,029,319 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The City's proportion of the net pension liability was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2024. Based upon this information, the City's proportion was 1.15656%.

For the year ended June 30, 2025, the City recognized pension expense of $4,312,350. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,264,935	$ 24,707
Changes of assumptions	-	513,121
Net difference between projected and actual earnings on pension plan investments	1,622,019	-
Changes in proportion and differences between City contributions and proportionate share of contributions	201,854	38,773
City contributions during measurement date	777	9,144
City contributions subsequent to the measurement date	653,754	-
Total	$ 3,743,339	$ 585,745

The $653,754 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2026	$	192,699
2027		1,551,712
2028		504,611
2029		186,066
2030		68,752
	$	2,503,840

Actuarial Assumptions-The total pension liability was determined by an actuarial valuation as of July 1, 2024, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	2.75%
Salary increases:	3.5% to 12% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense
Cost-of-living adjustments:	Police officers eligible to receive increased benefits according to repealed Section 50-120 of Title 11 of the Oklahoma Statutes pursuant to a court order receive an adjustment of 1/3 to 1/2 of the increase or decrease of any adjustment to the base salary of a regular police officer, based on an increase in base salary of 3.5% (wage inflation).
Mortality rates:	PubS-2010 Employee (below median) mortality tables with rates set forward 2 years and projected generationally using SOA Scale MP-2021.

The actuarial assumptions, used in the July 1, 2024 valuation, were based on the results of an actuarial experience study for the period July 1, 2017, to June 30, 2022.

During the 2024 legislative session, Senate Bill 102 was passed and became effective November 1, 2024, for the police pension plan. This bill changed the multiplier used to calculate a pension benefit from 2.5% to 3%, to be phased in between July 1, 2025, and July 1, 2030, depending on a member's years of accrued service. Member and employer contributions increased on July 1, 2025 to 9% and 14% respectively, to offset the increase in benefit costs.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024, are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Fixed income	5.65%
Domestic equity	8.63%
International equity	10.68%
Real estate	9.55%
Private Equity	11.46%

The current allocation policy is that approximately 60% of assets in equity instruments, including public equity, long-short hedge, venture capital, and private equity strategies; approximately 25% of assets in fixed income to include investment grade bonds, high yield and non-dollar denominated bonds, convertible bonds, and low volatility hedge fund strategies; and 15% of assets in real assets to include real estate, commodities, and other strategies.

Discount Rate-The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 14% of the insurance premium, as established by statute. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate-The following presents the net pension liability (asset) of the employers calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability (asset)	$ 7,367,505	$ 3,029,319	$ (638,675)

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report of the OPPRS, which can be located at www.ok.gov/OPPRS .

Oklahoma State Firefighters' Pension and Retirement System (OFPRS)

Plan description - The City of Shawnee, as the employer, participates in the Firefighters Pension & retirement—a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Firefighters Pension & Retirement System (FPRS). Title 11 of the Oklahoma State Statutes grants the authority to establish and amend the benefit terms to the FPRS. FPRS issues a publicly available financial report that can be obtained at www.ok.gov/fprs.

Benefits provided - FPRS provides defined retirement benefits based on members' final average compensation, age, and term of service. In addition, the retirement program provides for benefits upon disability and to survivors upon death of eligible members. The Plan's benefits are established and amended by Oklahoma statute. Retirement provisions are as follows:

Normal Retirement:

- Hired Prior to November 1, 2013
  Normal retirement is attained upon completing 20 years of service. The normal retirement benefit is equal to 50% of the member's final average compensation. Final average compensation is defined as the monthly average of the highest 30 consecutive months of the last 60 months of participating service. For volunteer firefighters, the monthly pension benefit for normal retirement is $150.60 per month.

- Hired After November 1, 2013
  Normal retirement is attained upon completing 22 years of service. The normal retirement benefit is equal to 55% of the member's final average compensation. Final average compensation is defined as the monthly average of the highest 30 consecutive months of the last 60 months of participating service. Also participants must be age 50 to begin receiving benefits. For volunteer firefighters, the monthly pension benefit for normal retirement is $165.66 per month.

All firefighters are eligible for immediate disability benefits. For paid firefighters, the disability in-the-line-of-duty benefit for firefighters with less than 20 years of service is equal to 50% of final average monthly compensation, based on the most recent 30 months of service. For firefighters with over 20 years of service, a disability in the line of duty is calculated based on 2.5% of final average monthly compensation, based on the most recent 30 months, per year of service, with a maximum of 30 years of service. For disabilities not in the line of duty, the benefit is limited to only those with less than 20 years of service and is 50% of final average monthly compensation, based on the most recent 60-month salary as opposed to 30 months. For volunteer firefighters, the not-in-the-line-of-duty disability is also limited to only those with less than 20 years of service and is $7.53 per year of service. For volunteer firefighters, the in-the-line-of-duty pension is $150.60 with less than 20 years of service or $7.53 per year of service, with a maximum of 30 years.

A $5,000 lump sum death benefit is payable to the qualified spouse or designated recipient upon the participant's death. The $5,000 death benefit does not apply to members electing the vested benefit.

Contributions - The contributions requirements of the Plan are at an established rate determine by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 9% percent of their annual pay. Participating cities are required to contribute 14% of the employees' annual pay. Contributions to the pension plan from the City were $584,661. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of $1,613,971 which is reported as both a revenue and an expenditure in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of $1,589,638. These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2025, the City reported a liability of $14,893,994 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an

actuarial valuation as of July 1, 2024. The City's proportion of the net pension liability was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2024. Based upon this information, the City's proportion was 1.13081%.

For the year ended June 30, 2025, the City recognized pension expense of $2,438,248. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,182,184	$ -
Changes of assumptions	538,447	-
Net difference between projected and actual earnings on pension plan investments	-	114,395
Changes in proportion and differences between City contributions and proportionate share of contributions	264,075	406,318
City Contributions during the measurement period	9,573	31,213
City contributions subsequent to the measurement date	584,661	-
Total	$ 3,578,940	$ 551,926

The $584,661 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2026	$ 504,744
2027	1,826,579
2028	97,417
2029	13,613
	$ 2,442,353

Actuarial Assumptions-The total pension liability was determined by an actuarial valuation as of July 1, 2024, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	2.75%
Salary increases:	2.75% to 10.5% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense
Cost-of-living adjustments:	Paid firefighters with 20 years of service prior to May 26, 1983, receive an increase of half of the dollar amount of a 2.75% assumed increase in base pay. No COLA is assumed for members not eligible for this increase.

Mortality rates were based on the following:

- Active members—Pub-2010 Public Safety Table with generational mortality improvement using MP-2021.

- Retired members—Pub-2010 Public Safety Below Median Table with generational mortality improvement using Scale MP-2021.
- Disabled members—Pub-2010 Public Safety Disabled Table set forward 2 years

The actuarial assumptions used in the July 1, 2024, valuation were based on the results of an actuarial experience study for the period July 1, 2018, to June 30, 2023.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	21%	5.86%
Domestic equity	44%	8.78%
International equity	19%	10.68%
Real estate	9%	9.68%
Other assets	7%	6.44%

Discount Rate-The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 14% of the insurance premium for the Police plan. For the Firefighter plan, prior to July 1, 2021, the Plan was allocated 36% of the Statewide insurance premium tax. The State has passed legislation that changes the allocation percentage as follows: 25.2% effective September 1, 2020; 36.0% effective July 1, 2021; 37.8% effective July 1, 2022; and 36.0% effective July 1, 2027.

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate-The following presents the net pension liability of the employers calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability	$ 19,822,932	$ 14,893,994	$ 10,786,854

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report of the FPRS; which can be located at www.ok.gov/fprs .

Oklahoma Municipal Retirement Fund (OkMRF) Employee Retirement System of Shawnee, Oklahoma

Plan Description – The City contributes to an agent multiple employer defined benefit retirement plan, the Oklahoma Municipal Retirement Fund Employee Retirement System of Shawnee, Oklahoma (the Plan), which covers employees not covered by other plans, hired prior to July 1, 2013. The Plan operates as a trust maintained by the Oklahoma Municipal Retirement Fund (OkMRF). The OkMRF board of trustees retains BankOne as custodian to hold the Plan's assets which are invested by various professional managers. OkMRF issues separate plan financial statements which may be obtained by contacting the Oklahoma Municipal Retirement Fund, 100 N., Broadway, Oklahoma City, OK 73102 or from their website: www.okmrf.org/reports.html. Benefits are established or amended by the City Council in accordance with O.S. Title 11, Section 48-101-102.

Summary of Significant Accounting Polices – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's plan and additions to/deduction from the City's fiduciary net position have been determined on the same basis as they are reported by OkMRF. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value based on published market prices. Detailed information about the OkMRF plans' fiduciary net position is available in the separately issued OkMRF financial report.

Eligibility Factors and Benefit Provisions - All regular, full-time City employees not covered by other plans are required to participate in the Plan. Benefits vest after seven years of service. Employees, who retire at age 65 with completion of seven years of service, are entitled to an annual retirement benefit, payable monthly in an amount equal to 2.625% of final average compensation multiplied by the number of years of credited service. Final average compensation is defined as the average of the five highest consecutive annual salaries out of the last ten calendar years of service.

An employee is eligible for an early retirement benefit once he has attained age 55 and has completed seven years of service. The amount of benefit is determined based on the final average salary and credited service as of the date of termination. If benefit payments are to begin before age 65, the amount of benefit will be actuarially reduced. A late retirement benefit is computed in the same manner as a normal retirement based on average salary and credited service as of the termination of employment.
A participant who becomes totally and permanently disabled after completion of seven years of service will be entitled to a disability benefit based on average salary and service as of the date of disability but without actuarial reduction for payments beginning prior to normal retirement age.

Employee contributions are returned with accrued interest if their employment is terminated prior to completion of seven years of service. A death benefit is payable after seven years of service based on 50% of the employee's accrued benefit. This benefit is payable for life or until remarriage of the surviving spouse.

The plan was frozen on September 1, 2013. All participants who elected to cease participation in the Plan by making a one-time election to participate in the City of Shawnee Defined Contribution Plan ceased accrual of Service for purposes of calculating pension benefits under the Plan. Any such Plan participant who was an active participant prior to July 1, 2013, may continue to earn years of service for vesting purposes and satisfying modified Rule of 80 after August 31, 2013, under this Plan but will not continue to earn years of service for calculating pension benefits under the Plan. Plan participants who

elected to cease participation in the plan by making a one-time election to participate in the City of Shawnee Defined Contribution Plan will have their benefit calculation for average monthly compensation by using compensation through August 31, 2013. New hires beginning on July 1, 2013, participate in a Defined Contribution Plan.

Contribution Requirements – The City Commission has the authority to set and amend contribution rates by ordinance for the OkMRF defined benefit plan in accordance with O.S. Title 11, Section 48-102. The contribution rates for the current fiscal year have been made in accordance with an actuarially determined rate. For the year ended June 30, 2025, employees were required to contribute 4.25% of annual compensation while the City contributed 24.01%, the actuarially required contribution rate. Contributions to the Plan for the year ended June 30, 2025, for employees and employer were $37,762 and $124,394, respectively. For the year ended June 30, 2025, the City's covered payroll was $888,526. Covered payroll refers to all compensation paid by the City of Shawnee to active employees covered by the Plan on which contributions are based.

Actuarial Assumptions

Date of Last Actuarial Valuation	July 1, 2024
Actuarial Cost Method	Entry age normal
Rate of return on investments and Discount Rate	7.50% compounded annually
Projected salary increases	Varies between 7.5% and 4.5% based upon age
Post Retirement Cost-of-Living Increase	None
Inflation rate	2.75% per annum
Percentage of married employees	100%
Mortality rates – before and after retirement	UP 1994, with projected mortality improvement
Spouse age difference	3 years (female spouses younger)
Turnover	Select and ultimate rates. Ultimate rates are age-related as shown: Additional rates per thousand are added during the first 5 years: Year 1: 225 Year 2: 140 Year 3: 100 Year 4: 70 Year 5: 40
Date of last experience study	November 2022 for fiscal years 2017 thru 2021

Discount Rate – The discount rate used to value benefits was the long-term expected rate of return on plan investments, 7.50% since the plan's net fiduciary position is projected to be sufficient to make projected benefit payments.

The City has adopted a funding method that is designed to fund all benefits payable to participants over the course of their working careers. Any differences between actual and expected experience are funded over a fixed period to ensure all funds necessary to pay benefits have been contributed to the trust before those benefits are payable. Thus, the sufficiency of pension plan assets was made without a separate projection of cash flows.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates

of return by the target asset allocation percentage and by adding expected inflation (2.75%). Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of July 1, 2024 are summarized in the following table:

	Target Allocation	Real Return	Weighted Return
Large cap stocks S&P 500	25%	4.55%	1.14%
Small/mid cap stocks Russell 2500	10%	5.00%	0.50%
Int'l developed mkts equity MSCI EAFE	20%	6.20%	1.24%
Int'l emerging mkts equity MSCI EM net div	5%	6.40%	0.32%
Private Equity MSCI ACWI net div	5%	6.05%	0.30%
US fixed income bonds Barclay's US	20%	2.55%	0.51%
Real estate NCREIF	15%	4.95%	0.74%
Cash equivalents 3 month Treasury	0%	0.15%	0.00%
TOTAL	100%		
Average Real Return			4.75%
Inflation			2.75%
Long-term expected return			7.50%

Changes in Net Pension Liability (Asset) – The total pension liability was determined based on an actuarial valuation performed as of July 1, 2024 which is also the measurement date. There were no changes in assumptions or changes in benefit terms that affected measurement of the total pension liability. There were also no changes between the measurement date of July 1, 2024 and the City's report ending date of June 30, 2025, that would have had a significant impact on the net pension liability. The following table reports the components of changes in net pension liability:

SCHEDULE OF CHANGES IN NET PENSION LIABILITY

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Net Position (b)	Net Pension Liability (a) - (b)
Balances Beginning of Year	$ 38,443,415	$ 36,603,535	$ 1,839,880
Changes for the Year:			
Service cost	110,354	-	110,354
Interest expense	2,776,659	-	2,776,659
Experience losses	386,824	-	386,824
Contributions--City	-	146,643	(146,643)
Contributions--members	-	44,505	(44,505)
Net investment income	-	3,955,807	(3,955,807)
Benefits paid	(2,894,918)	(2,894,918)	-
Plan administrative expenses	-	(79,461)	79,461
Net Changes	378,919	1,172,576	(793,657)
Balances End of Year	$ 38,822,334	$ 37,776,111	$ 1,046,223

Sensitivity of the net pension liability (asset) to changes in the discount rate - The following presents the net pension liability (asset) of the City, calculated using the discount rate of 7.50 percent, as well as

what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net Pension Liability (Asset)	$ 5,002,997	$ 1,046,223	$ (2,338,161)

The City reported $790,255 in pension expense for the year ended June 30, 2025. At June 30, 2025, the City reported deferred outflows of resources related to pension from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 549,818
City contributions subsequent to the measurement date	124,394
Total	$ 674,212

The $124,394 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Any amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2026	$ (117,473)
2027	1,301,703
2028	(371,806)
2029	(262,605)
	$ 549,819

Oklahoma Municipal Retirement Fund Defined Contribution Plan (the Plan, original plan prior to July 1, 2013 as amended)

Plan Description – The City has also provided a defined contribution plan and trust known as the City of Shawnee Plan and Trust (the Plan) in the form of The Oklahoma Municipal Retirement Fund Master Defined Contribution Plan (OMRF). The Plan is administered by JP Morgan Chase Bank of Oklahoma City, Oklahoma. The defined contribution plan is available to all full-time employees except those participating in the state of Oklahoma fire or police program. Separately audited financial statements are not available.

OMRF operations are supervised by a nine-member Board of Trustees elected by the participating municipalities. Benefits depend solely on amounts contributed to the Plan plus investment earnings.

Funding Policy – Benefits depend solely on amounts contributed to the Plan plus investment earnings. Employees are eligible to participate upon employment, and must make a mandatory minimum pre-tax contribution of 4.25%. Employees are allowed to contribute in excess of the 4.25%; however, these contributions are not pre-tax. Beginning July 1, 2013, by City ordinance, the City, as the employer, is required to make variable contributions to the Plan, based on employee's years of service. Employer contributions for employees hired prior to July 1, 2013 were as follows: zero to five years of service 5%, five to ten years of service 10%, and ten or more years of service 15%. Employer contributions for

employees hired after July 1, 2013 were as follows: zero to five years of service 3%, five to ten years of service 6%, and ten or more years of service 9%. The employee is fully vested after 7 years of service. City contributions for, and interest forfeited by, employees who leave employment prior to fully vesting are allocated back to remaining eligible participants. The authority to establish and amend the provisions of the Plan rests with the City Commission. Contributions to the Plan for the year ended June 30, 2025, for employees who were hired prior to July 1, 2013 employee and employer were $44,235 and $138,576, respectively on covered wages of $1,040,827. Contributions for employees hired after July 1, 2013 employee and employer were $249,091 and $219,428, respectively on covered wages of $4,864,955.

Oklahoma Municipal Retirement Fund Defined Contribution Department Head and City Manager Plan (the DH Plan)

CMO and DH Plan Description – Effective May 1, 2008, the City has also provided a defined contribution plan and trust known as the City of Shawnee Department Head and City Manager Retirement Plan and Trust (the DH Plan) in the form of The Oklahoma Municipal Retirement Fund Master Defined Contribution Plan (OMRF). The DH Plan is administered by JP Morgan Chase Bank of Oklahoma City, Oklahoma. The DH Plan is available to all full-time employees defined as Department Head or City Manager except those participating in the state of Oklahoma fire or police program. Separate audited GAAP – basis financial statements are not available.

OMRF operations are supervised by a nine-member Board of Trustees elected by the participating municipalities. Benefits depend solely on amounts contributed to the DH Plan plus investment earnings.

Funding Policy – Benefits depend solely on amounts contributed to the DH Plan plus investment earnings. Employees are eligible to participate upon employment, and must make a mandatory minimum pre-tax contribution of 3.75% with the police and fire chief contributing 8%. Employees are allowed to contribute in excess of the 8%; however, these contributions are not pre-tax. By City ordinance, the City, as the employer, is required to make at least 5% contributions to the DH Plan and could be higher, based on availability of funds. The employee is fully vested upon employment. The authority to establish and amend the provisions of the DH Plan rests with the City Commission. Contributions to the DH Plan for the year ended June 30, 2025, for employees and employer were $67,490 and $72,353, on covered wages of $1,447,062.

Oklahoma Municipal Retirement Fund Defined Contribution Special Incentive Plan

Effective July 1, 2013, the City has also provided a defined contribution plan and trust known as the City of Shawnee Special Incentive Plan (the Plan) in the form of The Oklahoma Municipal Retirement Fund Master Defined Contribution Plan (OMRF). The Plan is administered by JP Morgan Chase Bank of Oklahoma City, Oklahoma. The Plan is available to any employee in the position of Department Head or City Manager on July 1, 2013 except those participating in the state of Oklahoma fire or police program, or any person in the position of Fire Chief or Police Chief and who is covered under another retirement program. Separate audited GAAP – basis financial statements are not available.

OMRF operations are supervised by a nine-member Board of Trustees elected by the participating municipalities. Benefits depend solely on amounts contributed to the Plan plus investment earnings.

Funding Policy – Benefits depend solely on amounts contributed to the Plan plus investment earnings. Employees do not contribute to the plan. By City ordinance, the City, as the employer, is required to make

a $5,000 contribution for each of the five plan years during the period beginning July 1, 2013 and ending June 30, 2018, provided that the employee will be entitled to the employer contribution only if he or she was employed on the last day of the applicable plan year in the same or higher position as he/she had on the effective date of the plan. The employee is fully vested upon five years of service beginning on July 1, 2013, service prior to July 1, 2013 will not be counted. The authority to establish and amend the provisions of the Plan rests with the City Commission. Contributions to the Plan for the year ended June 30, 2025, totaling $-0-.

City of Shawnee 457 Deferred Compensation Plan (DC Plan)

Plan Description – The City of Shawnee makes available to all full-time employees two Section 457 deferred compensation plans. The DC Plan was created in accordance with Section 457 of the *Internal Revenue Code,* and permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to the employee until retirement, termination, death, or unforeseeable emergency. Employees may choose investments offered by Mission Square Retirement (formerly ICMA-RC) or Nationwide Retirement Solutions, Inc. Separate audited GAAP – basis financial statements are not available.

Funding Policy – In FY25, DC Plan participants could contribute up to a maximum $23,500 of eligible compensation. The City contributed $8,010 to the DC Plan as employer contributions for the City Manager.

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedules (Budgetary Basis) – Year Ended June 30, 2025

	GENERAL FUND (Budgetary Basis)			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 22,758,344	$ 22,758,344	$ 21,948,332	$ (810,012)
Licenses and permits	578,000	578,000	911,056	333,056
Intergovernmental	401,500	445,649	610,280	164,631
Charges for services	287,335	287,335	42,468	(244,867)
Fees and fines	317,500	317,500	312,549	(4,951)
Investment earnings	314,900	314,900	1,010,614	695,714
Miscellaneous	113,000	113,000	960,612	847,612
Total revenues	24,770,579	24,814,728	25,795,911	981,183
EXPENDITURES				
Departmental:				
General Government:				
City manager	2,389,663	2,163,822	1,040,065	1,123,757
City attorney	275,000	275,000	234,977	40,023
Human resources	494,059	494,059	412,311	81,748
City clerk	433,888	433,888	391,133	42,755
Finance	734,032	766,777	688,904	77,873
Municipal court	483,278	483,278	343,751	139,527
Information Technology	652,627	652,627	589,274	63,353
Planning and zoning	1,636,814	1,736,952	1,260,053	476,899
Engineering	493,570	493,192	368,679	124,513
Building maintenance	395,678	395,678	361,421	34,257
Total General Government	7,988,609	7,895,273	5,690,568	2,204,705
Public Safety:				
Police administration	674,389	674,389	656,002	18,387
Police Patrol	7,577,341	7,586,941	6,981,831	605,110
Disptach	661,352	661,352	565,962	95,390
Criminal investigations	734,308	734,308	779,796	(45,488)
Animal Welfare	344,139	345,139	284,941	60,198
Fire suppression	5,974,693	5,979,022	5,368,057	610,965
Fire prevention	817,151	812,711	829,883	(17,172)
Emergency Management	974,873	1,014,024	394,490	619,534
Fire Training	251,423	252,533	194,649	57,884
L.E.P.C	-	5,149	1,151	3,998
Total Public Safety	18,009,669	18,065,568	16,056,762	2,008,806
Street:				
Street	1,192,147	1,192,147	1,097,751	94,396
Traffic control	336,937	336,937	313,583	23,354
Total Street	1,529,084	1,529,084	1,411,334	117,750
Culture and Recreation:				
Recreation	532,991	532,991	413,673	119,318
Expo Center	944,250	964,062	1,032,963	(68,901)
Cemetery	256,720	256,720	189,458	67,262
Parks	1,293,103	1,293,103	985,055	308,048
Total Culture and Recreation	3,027,064	3,046,876	2,621,149	425,727
Total Expenditures	30,554,426	30,536,801	25,779,813	4,756,988
Excess (deficiency) of revenues over expenditures	(5,783,847)	(5,722,073)	16,098	5,738,171
OTHER FINANCING SOURCES (USES)				
Transfers in	5,532,364	5,532,364	5,532,364	-
Transfers out	(867,554)	(867,554)	(1,026,901)	(159,347)
Total other financing sources and uses	4,664,810	4,664,810	4,505,463	(159,347)
Net change in fund balances	(1,119,037)	(1,057,263)	4,521,561	5,578,824
Fund balances - beginning	10,671,509	10,671,509	10,671,509	-
Fund balances - ending	$ 9,552,472	$ 9,614,246	$ 15,193,070	$ 5,578,824

Budgetary Comparison Schedules (Budgetary Basis) – Year Ended June 30, 2025, (Continued)

	AMERICAN RESCUE PLAN FUND (Budgetary Basis)			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 11,013,476	$ 11,013,476	$ 3,528,715	$ (7,484,761)
Investment earnings	-	-	265,317	265,317
Total revenues	11,013,476	11,013,476	3,794,032	(7,219,444)
EXPENDITURES				
Departmental:				
Capital outlay	11,834,227	15,851,306	5,022,111	10,829,195
Total Expenditures	11,834,227	15,851,306	5,022,111	10,829,195
Total Expenditures	11,834,227	15,851,306	5,022,111	10,829,195
Excess (deficiency) of revenues over expenditures	(820,751)	(4,837,830)	(1,228,079)	3,609,751
OTHER FINANCING SOURCES				
Transfers out	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balances	(820,751)	(4,837,830)	(1,228,079)	3,609,751
Fund balances - beginning	758,730	758,730	758,730	-
Fund balances - ending	$ (62,021)	$ (4,079,100)	$ (469,349)	$ 3,609,751

	GRANT FUND (Budgetary Basis)			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 236,500	$ 250,844	$ 1,250,666	$ 999,822
Total revenues	236,500	250,844	1,250,666	999,822
EXPENDITURES				
Departmental:				
Emergency Management	4,000,000	4,126,915	1,163,475	2,963,440
Police	215,000	376,228	152,510	223,718
Culture and Recreation	21,500	217,760	217,668	92
Total Expenditures	4,236,500	4,720,903	1,533,653	3,187,250
Total Expenditures	4,236,500	4,720,903	1,533,653	3,187,250
Excess (deficiency) of revenues over expenditures	(4,000,000)	(4,470,059)	(282,987)	4,187,072
OTHER FINANCING SOURCES				
Transfers in	-	-	14,236	14,236
Total other financing sources	-	-	14,236	14,236
Net change in fund balances	(4,000,000)	(4,470,059)	(268,751)	4,201,308
Fund balances - beginning	3,829,290	3,829,290	3,829,290	-
Fund balances - ending	$ (170,710)	$ (640,769)	$ 3,560,539	$ 4,201,308

Footnotes to Budgetary Comparison Schedules:

1. The budgetary comparison schedules are reported using the modified accrual basis with the exception of capital lease activities and on-behalf payments made by the state related to firefighter and police pensions.

2. The legal level of appropriation control is the department level. Transfers of appropriation within a department require the approval of the City Manager, up to $30,000; all others require City Council approval. In addition, all transfers from contingency line items require City Council approval. Any supplemental appropriations require the approval of the City Council and are to be filed with the Office of the State Auditor and Inspector.

   The City exceeded the approved budget in these areas:

General Fund – Criminal Investigations	$ 45,488
General Fund – Fire Prevention	$ 17,172
General Fund – Expo Center	$ 68,901
General Fund – Transfers Out	$ 159,347

   The following is a reconciliation of the difference in budget and actual:

	General Fund
Total revenue - budgetary basis	$ 31,328,275
Total expenses - budgetary basis	(26,806,714)
Change in fund balance - budgetary basis	4,521,561
Add change in fund balance of accounts combined for reporting purposes:	
Spay and Neuter account	(2,025)
Aquatic center account	29,863
Library account	31,253
Sister Cities account	(14,998)
Insurance Recovery account	(232,911)
Change in fund balance - GAAP basis	$ 4,332,743

Schedules of Required Supplementary Information

Schedule of the City of Shawnee Proportionate Share of the Net Pension Liability (Asset) – Oklahoma Police Pension & Retirement System
Last Ten Fiscal Years*

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
City's proportion of the net pension liability (asset)	1.1417%	1.1244%	1.1495%	1.1880%	1.1515%	1.1431%	1.2346%	1.2981%	1.2201%	1.1566%
City's proportionate share of the net pension liability (asset)	$ 46,554	$ 1,721,954	$ 88,416	$ (566,064)	$ (73,514)	$ 1,312,791	$ (5,922,451)	$ (1,040,991)	$ (372,630)	$ 3,029,319
City's covered payroll	$ 2,709,674	$ 3,407,053	$ 3,546,599	$ 3,632,653	$ 3,739,551	$ 3,788,454	$ 4,101,068	$ 4,594,763	$ 4,568,130	$ 4,656,731
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	1.72%	50.54%	2.49%	-15.58%	-1.97%	34.65%	-144.41%	-22.66%	-8.16%	65.05%
Plan fiduciary net position as a percentage of the total pension liability	99.82%	93.50%	99.68%	101.89%	100.24%	95.80%	117.07%	102.74%	101.02%	92.40%

Schedule of City Contributions
Oklahoma Police Pension & Retirement System
Last Ten Fiscal Years*

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Statutorily required contribution	$ 442,917	$ 461,058	$ 472,245	$ 486,142	$ 492,499	$ 533,139	$ 597,319	$ 595,155	$ 605,375	$ 653,754
Contributions in relation to the statutorily required contribution	446,667	461,015	472,245	487,579	498,047	536,359	600,390	595,155	605,375	653,754
Contribution deficiency (excess)	$ (3,750)	$ 43	$ -	$ (1,437)	$ (5,548)	$ (3,220)	$ (3,071)	$ -	$ -	$ -
City's covered payroll	$3,407,053	$3,546,599	$3,632,653	$3,739,551	$3,788,454	$ 4,101,068	$ 4,594,763	$ 4,568,130	$ 4,656,731	$ 5,030,437
Contributions as a percentage of covered payroll	13.11%	13.00%	13.00%	13.04%	13.15%	13.08%	13.07%	13.03%	13.00%	13.00%

Schedules of Required Supplementary Information

Schedule of the City of Shawnee Proportionate Share of the Net Pension Liability – Oklahoma Fire Pension & Retirement System
Last Ten Fiscal Years*

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
City's proportion of the net pension liability	1.148883%	1.178677%	1.229817%	1.222407%	1.154816%	1.156144%	1.102527%	1.183532%	1.152070%	1.130810%
City's proportionate share of the net pension liability	$12,194,345	$14,490,062	$15,467,706	$13,759,987	$12,202,550	$14,242,697	$7,260,873	$15,477,456	$14,864,586	$14,893,994
City's covered payroll	$ 3,080,579	$ 3,431,628	$ 3,371,624	$ 3,602,848	$ 3,569,554	$ 3,620,909	$3,632,574	$ 3,953,281	$ 4,343,067	$ 4,177,773
City's proportionate share of the net pension liability as a percentage of its covered payroll	396%	420%	459%	382%	342%	393%	200%	392%	342%	357%
Plan fiduciary net position as a percentage of the total pension liability	68.27%	64.87%	66.61%	70.73%	72.85%	69.98%	84.24%	69.49%	70.85%	71.94%

Notes to Schedule:

The amounts present for each fiscal year were determined as of 6/30

Schedule of City Contributions
Oklahoma Fire Pension & Retirement System
Last Ten Fiscal Years*

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Statutorially required contribution	$ 480,428	$ 472,027	$ 504,398	$ 499,737	$ 506,928	$ 508,560	$ 553,459	$ 602,594	$ 584,889	$ 584,661
Contributions in relation to the statutorially required contribution	480,428	472,027	505,981	499,737	506,928	508,323	569,591	602,588	584,889	584,661
Contribution deficiency (excess)	$ -	$ -	$ (1,583)	$ -	$ -	$ 237	$ (16,132)	$ 6	$ -	$ -
City's covered payroll	$3,431,628	$3,371,624	$3,602,848	$3,569,554	$3,620,909	$3,632,574	$3,953,281	$4,343,067	$4,177,773	$4,176,151
Contributions as a percentage of covered payroll	14.00%	14.00%	14.04%	14.00%	14.00%	13.99%	14.41%	13.87%	14.00%	14.00%

Schedule of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios
Oklahoma Municipal Retirement Fund
Last Ten Fiscal Years*

Schedule of Changes in Net Pension Liability and Related Ratios

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total pension liability										
Service cost	$ 477,546	$ 479,520	$ 423,579	$ 380,092	$ 347,372	$ 153,804	$ 137,760	$ 136,477	$ 103,847	$ 110,354
Interest	2,733,100	2,781,930	2,820,530	2,845,818	2,831,260	2,995,438	2,911,076	2,890,451	2,772,640	2,776,659
Changes of benefit terms	39,435	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(543,326)	(704,232)	98,897	(708,559)	956,055	(1,590,368)	(614,553)	76,617	19,610	386,824
Changes of assumptions	-	-	424,835	-	873,450	-	-	(1,899,606)	-	-
Benefit payments, including refunds of member contributions	(1,985,814)	(2,171,033)	(1,942,998)	(2,501,051)	(2,929,614)	(2,704,493)	(2,662,141)	(2,758,170)	(2,791,953)	(2,894,918)
Net change in total pension liability	720,941	386,185	1,824,843	16,300	2,078,523	(1,145,619)	(227,858)	(1,554,231)	104,144	378,919
Total pension liability - beginning	36,240,187	36,961,128	37,347,313	39,172,156	39,188,456	41,266,979	40,121,360	39,893,502	38,339,271	38,443,415
Total pension liability - ending (a)	$36,961,128	$37,347,313	$39,172,156	$39,188,456	$41,266,979	$40,121,360	$39,893,502	$38,339,271	$38,443,415	$38,822,334
Plan fiduciary net position										
Contributions - employer	$ 714,030	$ 591,793	$ 510,788	$ 462,235	$ 318,345	$ 196,900	$ 422,370	$ 387,415	$ 249,696	$ 146,643
Contributions - member	167,474	150,337	141,609	130,099	87,108	54,704	50,433	44,269	44,179	44,305
Net investment income	974,198	280,077	4,119,111	2,656,445	2,440,556	1,465,500	9,724,029	(5,184,942)	3,153,162	3,955,807
Benefit payments, including refunds of member contributions	(1,985,814)	(2,171,033)	(1,942,998)	(2,501,051)	(2,929,614)	(2,704,493)	(2,662,141)	(2,758,170)	(2,791,953)	(2,894,918)
Administrative expense	(72,769)	(68,578)	(72,412)	(74,158)	(77,471)	(76,617)	(73,869)	(75,053)	(78,784)	(79,461)
Net change in plan fiduciary net position	(202,881)	(1,217,404)	2,756,098	673,570	(161,076)	(1,064,006)	7,460,822	(7,585,481)	576,210	1,172,576
Plan fiduciary net position - beginning	35,368,684	35,165,803	33,948,399	36,704,496	37,378,066	37,216,990	36,152,984	43,613,806	36,027,325	36,603,535
Plan fiduciary net position - ending (b)	$35,165,803	$33,948,399	$36,704,497	$37,378,066	$37,216,990	$36,152,984	$43,613,806	$36,027,325	$36,603,535	$37,776,111
Net pension liability (asset) - ending (a) - (b)	$ 1,795,325	$ 3,398,914	$ 2,467,659	$ 1,810,390	$ 4,049,989	$ 3,968,376	$ (3,720,304)	$ 2,311,946	$ 1,839,880	$ 1,046,223
Plan fiduciary net position as a percentage of the total pension liability	95.14%	90.90%	93.70%	95.38%	90.19%	90.11%	109.33%	93.97%	95.21%	97.31%
Covered payroll	$ 3,723,501	$ 3,323,837	$ 3,144,344	$ 2,898,608	$ 1,381,807	$ 1,173,220	$ 1,126,818	$ 966,319	$ 1,039,499	$ 903,442
Net pension liability as a percentage of covered payroll	48.22%	102.26%	78.48%	62.46%	293.09%	338.25%	-329.58%	239.25%	177.00%	115.80%

Schedules of Required Supplementary Information

Schedule of City Contributions
Oklahoma Municipal Retirement Fund
Last Ten Fiscal Years

Schedule of Employer Contributions

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially determined contribution	$ 617,158	$ 532,419	$ 462,235	$ 278,433	$ 196,552	$ 447,635	$ 387,023	$ 249,582	$ 81,453	$ 71,437
Contributions in relation to the actuarially determined contribution	617,158	532,419	462,235	289,727	197,259	415,345	387,431	249,582	141,834	124,394
Contribution deficiency (excess)	$ -	$ -	$ -	$ (11,294)	$ (707)	$ 32,290	$ (408)	$ -	$ (60,381)	$ (52,957)
Covered payroll	$3,677,301	$3,461,242	$3,061,160	$1,886,400	$1,287,177	$1,204,291	$1,041,225	$1,039,499	$1,013,099	$ 888,526
Contributions as a percentage of covered payroll	16.78%	15.38%	15.10%	15.36%	15.32%	34.49%	37.21%	24.01%	14.00%	14.00%

Schedule of Required Supplementary Information

Other Post Employment Benefits

Last Seven Fiscal Years*

	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability								
Service cost	$ 256,280	$ 256,280	$ 235,954	$ 286,205	$ 248,240	$ 191,847	$ 206,138	$ 259,026
Interest	163,195	145,051	199,040	137,964	117,669	179,210	187,722	195,410
Difference between expected and actual experience	-	-	(19,915)	(2,012,531)	30,446	111,265	(115,959)	(79,865)
Changes in assumptions	(300,133)	105,976	425,305	361,406	(1,215,286)	(7,680)	20,267	(381,408)
Changes om benefit terms	-	-	1,569,912	-	-	-	-	-
Other changes	-	-	125,891	(508,384)	679,620	-	-	-
Benefit Payments	(190,000)	(190,000)	(332,000)	(190,000)	(417,000)	(409,000)	(373,000)	(183,000)
Net change in total OPEB liability	(70,658)	317,307	2,204,187	(1,925,340)	(556,311)	65,642	(74,832)	(189,837)
Balances at Beginnig of Year	4,638,587	4,567,929	4,885,236	7,089,423	5,164,083	4,607,772	4,673,414	4,598,582
Balances End of Year	$ 4,567,929	$ 4,885,236	$ 7,089,423	$ 5,164,083	$ 4,607,772	$ 4,673,414	$ 4,598,582	$ 4,408,745
Covered employee payroll	$ 13,471,000	$ 14,434,000	$ 13,938,784	$ 13,938,784	$ 13,964,843	$ 13,964,843	$ 14,655,863	$ 14,655,863
Total OPEB liability as a percentage of covered employee payroll	33.90%	33.85%	50.86%	37.05%	33.00%	33.47%	31.38%	30.08%

Notes to Schedule:
Only eight fiscal years are presented because 10-year data is not yet available.
No assets are accumulated in a qualifying trust for the OPEB plan.

SUPPLEMENTARY INFORMATION

Combining Balance Sheet – General Fund Accounts - June 30, 2025

	General Fund	Revolving Oil & Gas	Spay and Neuter	Aquatic Center	Library	Sister Cities	Insurance Recovery	Total General Fund
ASSETS								
Cash and cash equivalents	$ 13,954,104	$ -	$ 6,197	$ 362,833	$ 58,125	$ -	$ 2,921,845	$ 17,303,104
Investments	508	-	-	-	-	-	-	508
Receivable from other governments	153,461	-	-	-	-	-	-	153,461
Due from other funds	2,862,794	-	-	-	-	-	-	2,862,794
Taxes receivable, net	2,534,031	-	-	-	-	-	-	2,534,031
Court fines receivable, net	258,639	-	-	-	-	-	-	258,639
Other receivables	101,812	42,250	-	250	-	-	-	144,312
Total assets	19,865,349	42,250	6,197	363,083	58,125	-	2,921,845	23,256,849
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES								
Liabilities:								
Accounts payable	742,515	-	-	113,541	5,634	-	10,254	871,944
Accrued payroll payable	894,639	-	-	-	-	-	-	894,639
Due to other funds	2,642,412	-	-	-	-	2,178	-	2,644,590
Due to bondholders	7,088	-	-	-	-	-	-	7,088
Unearned revenue	62,501	-	-	-	-	-	-	62,501
Total liabilities	4,349,155	-	-	113,541	5,634	2,178	10,254	4,480,762
Deferred inflows of resources:								
Unavailable revenue	323,124	-	-	-	-	-	-	323,124
Fund balances:								
Assigned	1,974,464	-	-	-	-	-	-	1,974,464
Unassigned (deficit)	13,218,606	42,250	6,197	249,542	52,491	(2,178)	2,911,591	16,478,499
Total fund balances	15,193,070	42,250	6,197	249,542	52,491	(2,178)	2,911,591	18,452,963
Total liabilities, deferred inflows and fund balances	$ 19,865,349	$ 42,250	$ 6,197	$ 363,083	$ 58,125	$ -	$ 2,921,845	$ 23,256,849

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance – General Fund Accounts – Year Ended June 30, 2025

	General Fund	Revolving Oil & Gas	Spay and Neuter	Aquatic Center	Library	Sister Cities	Insurance Recovery	Total General Fund
REVENUES								
Taxes	$ 21,948,332	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,948,332
Intergovernmental	2,880,848	-	-	-	-	-	-	2,880,848
Licenses and permits	911,056	-	-	-	-	-	-	911,056
Charges for services	42,468	-	-	255,760	-	-	-	298,228
Fees and fines	312,549	-	150	-	-	-	-	312,699
Investment earnings	1,010,614	-	-	-	-	-	-	1,010,614
Miscellaneous	960,612	-	10	298	1	215	-	961,136
Insurance Proceeds	-	-	-	-	-	-	282,756	282,756
Total revenues	28,066,479	-	160	256,058	1	215	282,756	28,605,669
EXPENDITURES								
Current:								
General government	4,591,752	-	-	-	-	-	15,459	4,607,211
Engineering	368,679	-	-	-	-	-	-	368,679
Equipment and building maintenance	361,896	-	-	-	-	-	-	361,896
Police	9,360,318	-	2,185	-	-	-	-	9,362,503
Fire	8,006,560	-	-	-	-	-	-	8,006,560
Municipal court	343,751	-	-	-	-	-	-	343,751
Emergency management	373,011	-	-	-	-	-	-	373,011
Streets	1,400,034	-	-	-	-	-	-	1,400,034
Parks and recreation	970,007	-	-	503,003	-	-	-	1,473,010
Culture and recreation	413,198	-	-	-	-	-	-	413,198
E911	565,962	-	-	-	-	-	-	565,962
Cemetery	189,458	-	-	-	-	-	-	189,458
Library	-	-	-	-	62,481	-	-	62,481
Economic development	1,032,963	-	-	-	-	15,213	-	1,048,176
Capital Outlay	72,792	-	-	-	-	-	500,208	573,000
Total expenditures	28,050,381	-	2,185	503,003	62,481	15,213	515,667	29,148,930
Excess (deficiency) of revenues over expenditures	16,098	-	(2,025)	(246,945)	(62,480)	(14,998)	(232,911)	(543,261)
OTHER FINANCING SOURCES (USES)								
Transfers in - interaccount	-	-	-	276,808	93,733	-	-	370,541
Transfers out - interaccount	(370,541)	-	-	-	-	-	-	(370,541)
Transfers in	5,532,364	-	-	-	-	-	-	5,532,364
Transfers out	(656,360)	-	-	-	-	-	-	(656,360)
Total other financing sources and uses	4,505,463	-	-	276,808	93,733	-	-	4,876,004
Net change in fund balances	4,521,561	-	(2,025)	29,863	31,253	(14,998)	(232,911)	4,332,743
Fund balances - beginning	10,671,509	42,250	8,222	219,679	21,238	12,820	3,144,502	14,120,220
Fund balances - ending	$ 15,193,070	$ 42,250	$ 6,197	$ 249,542	$ 52,491	$ (2,178)	$ 2,911,591	$ 18,452,963

Combining Balance Sheet – Nonmajor Governmental Funds - June 30, 2025

	Street and Alley Fund	E-911 Fund	Economic Development Fund	Hotel/Motel Fund	Police Sales Tax Fund	Fire Sales Tax Fund	CDBG/Home Grants Funds
ASSETS							
Cash and cash equivalents	$ -	$ 287,099	$ 142,484	$ 643,421	$ 414	$ 414	$ 386,692
Receivable from other governments	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	4,843
Taxes receivable, net	-	35,332	48,447	55,672	60,557	60,557	-
Other receivables	43,197	-	-	-	-	-	166,466
Total assets	43,197	322,431	190,931	699,093	60,971	60,971	558,001
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES							
Liabilities:							
Accounts payable and accrued liabilities	53,464	21,710	42,445	32,913	-	-	13,956
Due to other funds	118,512	-	-	-	-	-	273,446
Unearned revenue	22,479	-	-	-	-	-	153,501
Total liabilities	194,455	21,710	42,445	32,913	-	-	440,903
Deferred inflows of resources:							
Unavailable revenue	-	-	-	-	-	-	-
Fund balances:							
Restricted	-	300,721	148,486	666,180	60,971	60,971	117,098
Unassigned (deficit)	(151,258)	-	-	-	-	-	-
Total fund balances	(151,258)	300,721	148,486	666,180	60,971	60,971	117,098
Total liabilities and fund balances	$ 43,197	$ 322,431	$ 190,931	$ 699,093	$ 60,971	$ 60,971	$ 558,001

(continued)

	Cemetery Care Fund	HUD	Gifts and Contribution Fund	Emergency Shelter	Tax Increment Financing Fund	Drug Forfeiture Fund	Debt Service Fund	2023 Capital Improvement Fund	Opioid Settlement Fund	Total Other Governmental Funds
ASSETS										
Cash and cash equivalents	$ 202,678	$ 21,043	$ 142,277	$ 38,266	$ 1,517,200	$ 17,460	$ 710	$ 1,730,061	$ 1,288,734	$ 6,418,953
Receivable from other governments	-	75,392	-	-	-	-	-	-	-	75,392
Due from other funds	-	-	4,023	-	-	-	-	-	-	8,866
Taxes receivable, net	-	-	-	-	2,230	-	-	484,463	-	747,258
Other receivables	-	-	-	-	-	-	-	-	-	209,663
Total assets	202,678	96,435	146,300	38,266	1,519,430	17,460	710	2,214,524	1,288,734	7,460,132
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable and accrued liabilities	-	1,721	1,113	-	-	-	-	-	-	167,322
Due to other funds	-	39,570	-	39,340	-	-	-	-	-	470,868
Unearned revenue	-	-	-	-	-	-	-	-	-	175,980
Total liabilities	-	41,291	1,113	39,340	-	-	-	-	-	814,170
Deferred inflows of resources:										
Unavailable revenue	-	75,392	-	-	-	-	-	-	124,361	199,753
Fund balances:										
Restricted	202,678	-	145,187	-	1,519,430	17,460	710	2,214,524	1,164,373	6,618,789
Unassigned (deficit)	-	(20,248)	-	(1,074)	-	-	-	-	-	(172,580)
Total fund balances	202,678	(20,248)	145,187	(1,074)	1,519,430	17,460	710	2,214,524	1,164,373	6,446,209
Total liabilities and fund balances	$ 202,678	$ 96,435	$ 146,300	$ 38,266	$ 1,519,430	$ 17,460	$ 710	$ 2,214,524	$ 1,288,734	$ 7,460,132

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -- Nonmajor Governmental Funds – Year Ended June 30, 2025

	Street and Alley Fund	E-911 Fund	Economic Development Fund	Hotel/Motel Fund	Police Sales Tax Fund	Fire Sales Tax Fund	CDBG/Home Grants Funds
REVENUES							
Taxes	$ 251,471	$ 407,708	$ 387,790	$ 534,536	$ 484,737	$ 484,737	$ -
Fees and fines	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	159,443
Charges for services	-	-	-	-	-	-	-
Investment earnings	-	-	516	804	644	644	-
Miscellaneous	6,360	65	-	775	-	-	28,536
Total revenues	257,831	407,773	388,306	536,115	485,381	485,381	187,979
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-
Streets	623,823	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
E-911	-	488,272	-	-	-	-	-
Economic development	-	-	523,225	498,588	-	-	288,069
Capital Outlay	-	48,783	-	-	-	-	-
Total Expenditures	623,823	537,055	523,225	498,588	-	-	288,069
Excess (deficiency) of revenues over expenditures	(365,992)	(129,282)	(134,919)	37,527	485,381	485,381	(100,090)
OTHER FINANCING SOURCES (USES)							
Transfers in	269,000	-	-	2,310	-	-	170
Transfers out	-	-	-	-	(486,182)	(486,182)	-
Total other financing sources and uses	269,000	-	-	2,310	(486,182)	(486,182)	170
Net change in fund balances	(96,992)	(129,282)	(134,919)	39,837	(801)	(801)	(99,920)
Fund balances - beginning	(54,266)	430,003	283,405	626,343	61,772	61,772	217,018
Fund balances - ending	$ (151,258)	$ 300,721	$ 148,486	$ 666,180	$ 60,971	$ 60,971	$ 117,098

(continued)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds – Year Ended June 30, 2025 (Continued)

	Cemetery Care Fund	HUD	Gifts and Contribution Fund	Emergency Shelter	Tax Increment Financing Fund	Drug Forfeiture Fund	Debt Service Fund	2023 Capital Improvement Fund	Opioid Settlement Fund	Total Other Governmental Funds
REVENUES										
Taxes	$ -	$ -	$ -	$ -	$ 322,849	$ -	$ -	$ 3,877,900	$ -	$ 6,751,728
Fees and fines	-	-	-	-	-	905	-	-	-	905
Intergovernmental	-	-	-	-	-	-	-	-	-	159,443
Charges for services	3,025	-	-	-	-	-	-	-	-	3,025
Investment earnings	-	-	-	-	-	-	710	5,146	-	8,464
Miscellaneous	4,205	-	20,089	2	-	-	-	-	225,799	285,831
Total revenues	7,230	-	20,089	2	322,849	905	710	3,883,046	225,799	7,209,396
EXPENDITURES										
Current:										
General government	-	2,799	-	53	10,902	-	-	-	-	13,754
Police	-	-	-	-	-	1,149	-	-	-	1,149
Fire	-	-	2,233	-	-	-	-	-	-	2,233
Streets	-	-	-	-	-	-	-	-	-	623,823
Culture and recreation	-	-	458	-	-	-	-	-	-	458
Animal Control/E911	-	-	-	-	-	-	-	-	-	488,272
Economic development	-	-	-	-	-	-	-	-	-	1,309,882
Capital Outlay	-	-	-	-	-	-	-	-	-	48,783
Total Expenditures	-	2,799	2,691	53	10,902	1,149	-	-	-	2,488,354
Excess (deficiency) of revenues over expenditures	7,230	(2,799)	17,398	(51)	311,947	(244)	710	3,883,046	225,799	4,721,042
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	64,057	-	335,537
Transfers out	-	-	-	-	-	-	-	(3,889,453)	-	(4,861,817)
Total other financing sources and uses	-	-	-	-	-	-	-	(3,825,396)	-	(4,526,280)
Net change in fund balances	7,230	(2,799)	17,398	(51)	311,947	(244)	710	57,650	225,799	194,762
Fund balances - beginning	195,448	(17,449)	127,789	(1,023)	1,207,483	17,704	-	2,156,874	938,574	6,251,447
Fund balances - ending	$ 202,678	$ (20,248)	$ 145,187	$ (1,074)	$ 1,519,430	$ 17,460	$ 710	$ 2,214,524	$ 1,164,373	$ 6,446,209

CITY OF SHAWNEE, OKLAHOMA

SINGLE AUDIT REPORTS
AND SUPPLEMENTARY SCHEDULES

June 30, 2025

City of Shawnee, Oklahoma

June 30, 2025

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SINGLE AUDIT REPORTS AND SUPPLEMENTARY SCHEDULES:

Reports related to financial statements of the reporting entity.
Required by GAO *Government Auditing Standards*:

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 1

Reports related to Federal Assistance Programs Required by the Uniform Guidance:

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance 3

Schedule of Expenditures of Federal Awards 6

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Schedule of Findings and Questioned Costs 9

Summary Schedule of Prior Audit Findings and Questioned Costs 11

Arledge
certified public accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Members of the City Council
City of Shawnee, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of City of Shawnee, Oklahoma (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 15, 2026. Our report includes a reference to other auditors who audited the financial statements of Oklahoma Baptist University Authority (OBUA) as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. In addition, the report makes reference to a prior period adjustment related to the implementation of GASB 101.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards,* and which are described in the accompanying schedule of findings and questioned costs as item 2025-002.

City of Shawnee's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Oklahoma City, Oklahoma
June 15, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE; AND
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor and Members of the City Council
City of Shawnee, Oklahoma

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Shawnee, Oklahoma (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, Cost Principles, and *Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance, and which is described in the accompanying schedule of findings and questioned costs as item 2025-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 15, 2026, which contained adverse and unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Arledge & Associates PC

Oklahoma City, Oklahoma
June 15, 2026

City of Shawnee - FY25
Schedule of Expenditures of Federal Awards By Grant
For the Year Ended June 30, 2025

Award Information	AL/other #	Pass-Through Entity Name	Grant Award #	Federal Expenditures ($)
CDBG - Entitlement Grants-Cluster				
Department of Housing and Urban Development				
Community Development Block Grants/Entitlement Grants				
Community Development Block Grants/Entitlement Grants	14.218		Entitlement Program--B-21-MC-40-007	62,050
Community Development Block Grants/Entitlement Grants	14.218		Entitlement Program--B-23-MC-40-007	31,865
Total Community Development Block Grants/Entitlement Grants				93,915
Total Department of Housing and Urban Development				93,915
Total CDBG - Entitlement Grants-Cluster				93,915
Highway Safety Cluster-Cluster				
Department of Transportation				
State and Community Highway Safety				
State and Community Highway Safety	20.600	Oklahoma Department of Public Safety	State and Community Highway Safety--AL-25-03-21-19	34,513
State and Community Highway Safety	20.600	Oklahoma Department of Public Safety	State and Community Highway Safety--PT-24-03-40-18	1,898
Total State and Community Highway Safety				36,411
Total Department of Transportation				36,411
Total Highway Safety Cluster-Cluster				36,411
Other Programs (Treated individually for major program determination)				
United States Department of Justice				
Bulletproof Vest Partnership Program				
Bulletproof Vest Partnership Program	16.607		Bulletproof Vest Grant	7,495
Total Bulletproof Vest Partnership Program				7,495
Public Safety Partnership and Community Policing Grants				
Public Safety Partnership and Community Policing Grants	16.710		Public Safety Partnership and Community Policing--15JCOPS-23-GG-04800-	61,591
Public Safety Partnership and Community Policing Grants	16.710		Public Safety Partnership and Community Policing--15JCOPS-22-GG-04068-	48,098
Total Public Safety Partnership and Community Policing Grants				109,689
Total United States Department of Justice				117,184
Department of the Treasury				
Coronavirus State and Local Fiscal Recovery Funds (Alternative Compliance Examination)				
Coronavirus State and Local Fiscal Recovery Funds (Alternative Compliance Examination)	21.027	OWRB	American Rescue Plan Act (competitive grant)--ARP-23-0092-G	129,651
Coronavirus State and Local Fiscal Recovery Funds (Alternative Compliance Examination)	21.027	OWRB	American Rescue Plan Act (direct allocation grant)--ARP-23-0015-DPG	3,564,519
Coronavirus State and Local Fiscal Recovery Funds (Alternative Compliance Examination)	21.027	OWRB	American Rescue Plan Act for Shawnee Twin Lake Dam--ARP-23-0010-DG	218,896
Total Coronavirus State and Local Fiscal Recovery Funds (Alternative Compliance Examination)				3,913,066
Total Department of the Treasury				3,913,066
Department of Health and Human Services				
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	Central Oklahoma Economic Development District	Special programs for the aging--SFP	11,026
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	Central Oklahoma Economic Development District	Special programs for the aging--SFP - ARP FY23	1,231
Total Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				12,257
Assistance Programs for Chronic Disease Prevention and Control				
Assistance Programs for Chronic Disease Prevention and Control	93.945	National Recreation and Park Association	Assistance Programs for Chronic Disease Preven--5 NU58DP006985-03-00	2,250
Total Assistance Programs for Chronic Disease Prevention and Control				2,250
Total Department of Health and Human Services				14,507
Department of Homeland Security				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				

City of Shawnee - FY25
Schedule of Expenditures of Federal Awards By Grant
For the Year Ended June 30, 2025

Award Information	AL/other #	Pass-Through Entity Name	Grant Award #	Federal Expenditures ($)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - Management Costs--4575DR	10,770
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - Public Works Complex--PA-06-OK-4706-PW-000	13,290
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - Debris Site Road--PA-06-OK-4706-PW-000	156,908
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - Hangars 14,15,100 & 101-110--PA-06-OK-4706-PW-000	14,974
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - Airport Terminal Building--PA-06-OK-4706-PW-000	73,426
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - Police Vehicles--PA-06-OK-4706-PW-000	11,250
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - Airport Hangard 16--PA-06-OK-4706-PW-000	32,668
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - Hangard 201- 218--PA-06-OK-4706-PW-000	12,461
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - DPS Complex--PA-06-OK-4706-PW-000	72,291
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - Police Range Tower/Office--PA-06-OK-4706-PW-000	138,507
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - EXPO Center--PA-06-OK-4706-PW-000	55,276
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - EPM/Temporary Expo Railing--PA-06-OK-4706-PW-000	327,981
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - Permanent Work Road Repairs--PA-06-OK-4706-PW-000	203,632
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - Emergency and Utility Vehicles--PA-06-OK-4706-PW-000	3,195
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Oklahoma Department of Emergency Management:	DG - PA - Emergency Repairs to Jonco Rd--PA-06-OK-4706-PW	7,659
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)				1,134,288
Hazard Mitigation Grant				
Hazard Mitigation Grant	97.039		Hazard Mitigation Grant--DR-4721-0004-OK	23,351
Total Hazard Mitigation Grant				23,351
National Dam Safety Program				
National Dam Safety Program	97.041	Oklahoma Water Reasources Board	High Hazard Potential Dams Grant 2021--EMW-2021-GR-00165	34,294
Total National Dam Safety Program				34,294
Emergency Management Performance Grants				
Emergency Management Performance Grants	97.042	Oklahoma Department of Emergency Management:	Emergency Management Performance Grant--EMT-2024-EP-05005	15,000
Emergency Management Performance Grants	97.042	Oklahoma Department of Emergency Management:	Emergency Management Performance Grant--EMT-2023-EP-00005	14,200
Emergency Management Performance Grants	97.042	Oklahoma Department of Emergency Management:	Emergency Management Performance Grant -- 911 training--F2182115S58	800
Total Emergency Management Performance Grants				30,000
Total Department of Homeland Security				1,221,933
Total Other Programs (Treated individually for major program determination)				5,266,690
Total Expenditures of Federal Awards				$ 5,397,016

The accompanying notes are an integral part of this schedule

CITY OF SHAWNEE, OKLAHOMA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2025

NOTE A—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal award activity of the City under programs of the federal government for the year ended June 30, 2025. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a selected portion of the operations of City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The expenditures are recorded upon the disbursement of funds that meet federal award requirements.

NOTE C – INDIRECT COST RATE

The City does not have an indirect cost rate and had no indirect cost charged to the federal grants during the year ended June 30, 2025. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE D—SUBRECIPIENTS

During the year ended June 30, 2025, the City did not provide federal awards to subrecipients.

NOTE E—SUBSEQUENT EVENTS

The City has evaluated the effects of all subsequent events from the date the SEFA was available to be issued, for potential recognition or disclosure in this SEFA. The City is not aware of any subsequent events which would require recognition or disclosure in the SEFA.

CITY OF SHAWNEE, OKLAHOMA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2025

Section I--Summary of Auditor's Results

Financial statements

Type of auditor's report issued on whether the financial statements were in accordance with GAAP: *Adverse and Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? X yes ____ no
- Significant deficiency(ies) identified? ____ yes X none reported

Noncompliance material to financial statements noted? X yes ____ no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ____ yes X no
- Significant deficiency(ies) identified? ____ yes X none reported.

Type of auditor's report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes ____ no

Identification of major federal programs:

Assistance Listing Number	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? ____ yes X no

CITY OF SHAWNEE, OKLAHOMA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2025

Section II--Findings Required to be Reported in Accordance with *Government Auditing Standards* and Uniform Guidance:

A. Internal Control Findings

2025-001 Omission of Required Component Unit Due to Lack of Audit (Repeat)

Criteria: Generally accepted accounting principles (GAAP) require that all component units meeting the criteria for inclusion in the reporting entity be included in the financial statements of the primary government.

Condition: Shawnee Civic & Cultural Development Authority (SCCDA), a discretely presented component unit (CU), was not included in the City's financial statements for the year ended June 30, 2025, because the CU did not complete its financial statement audit and subsequently intents to dissolved. As a result, the City was unable to obtain audited financial information for this CU, and the financial statements do not include its financial position or results of operations.

Cause: The CU did not complete its audit prior to dissolution, and there were no responsible parties available to provide the necessary financial information.

Effect: The omission of the required CU constitutes a material departure from GAAP and resulted in an adverse opinion on the aggregate discretely presented component units opinion unit in the City's audited financial statements.

Recommendation: The City should establish procedures to ensure timely completion of audits for all component units and to obtain necessary financial information prior to dissolution or other events that may impact on the availability of such information.

Management Response: Management acknowledges the omission of the required component unit from the City's financial statements. The component unit did not complete its audit. Management will review and strengthen procedures to ensure timely completion of audits for all component units and to obtain necessary financial information prior to events that may impact on the availability of such information.

B. Compliance Findings

2025-002 – Filing with the State Auditor and Federal Audit Clearinghouse (Repeat)

Criteria: In order to comply with filing of reports with the Oklahoma State Auditor and Inspector (State Auditor), management needs to appropriately monitor the timing of the submission of the filing of the audit report within six months after the end of the fiscal year. Additionally, the Federal Audit Clearinghouse (FAC) submission should occur earlier of nine months subsequent to year end or 30 days from report issuance.

Condition: The City did not submit its audit report to the State Auditor prior to the deadline of six months after the end of the fiscal year ending June 30, 2025. Additionally, the City did not submit its audit report to the FAC within nine months from year ending June 30, 2025.

Cause and Effect: A change in key personnel over the City's financial reporting resulted in delayed financial reporting close out of fiscal year 2025. As a result, the City was not in compliance with its required deadline to provide the State Auditor and the FAC with its issued audit report within the established deadlines.

Recommendation: We recommend the internal controls for reporting with the State Auditor and FAC be reviewed to ensure that future filings are completed within the established deadlines.

Management Response: Management recognizes the need to submit its single audit reports to the State Auditor and FAC in accordance with the required deadlines in order to remain compliant with requirements. Management will make an effort to correct their timeliness and file within the appropriate deadlines going forward.

Section III-Findings Required to be Reported in Accordance with the Uniform Guidance:

A. Internal Control

There are no findings requiring reporting under this section.

B. Compliance Findings

See finding 2025-002 above.

Questioned Costs: *None*

CITY OF SHAWNEE, OKLAHOMA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

June 30, 2025

Section II-Findings Required to be Reported in Accordance with *Government Auditing Standards:*

A. Internal Control

Finding Reference	Finding Summary	Status	Corrective Action/Explanation
2024-001	Shawnee Civic & Cultural Development Authority (SCCDA), a discretely presented component unit (CU), was not included in the City's financial statements for the year ended June 30, 2024, because the CU did not complete its financial statement audit and subsequently intents to dissolved. As a result, the City was unable to obtain audited financial information for this CU, and the financial statements do not include its financial position or results of operations	Not Corrected	City was unable to obtain audited financial information for this CU, and the financial statements do not include its financial position or results of operations for the year ended June 30, 2025. The finding is repeated as current year finding 2025-001.
2024-002	During the year ended June 30, 2025, management identified a component unit that met the criteria for inclusion in prior periods but had not been previously included in the City's financial statements. As a result, a prior period adjustment was recorded in the current year to include the component unit's financial information..	Resolved	The City has continued to monitor and improve its evaluation process to prevent similar issues. No additional component units were identified in the June 30, 2025 year under audit.

CITY OF SHAWNEE, OKLAHOMA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

June 30, 2025

B. Compliance Findings

Finding Reference	Finding Summary	Status	Corrective Action/Explanation
2024-003	**Condition:** The City did not submit its audit report to the State Auditor or the FAC within the required deadlines for the year ended June 30, 2023.	Not Corrected	The City did not submit its audit reports within the required deadlines for the year ended June 30, 2025. The finding is repeated as current year finding 2025-002.

Section III-Findings Required to be Reported in Accordance with the Uniform Guidance:

A. Internal Control

No findings to report under this section.

B. Compliance Findings

See finding 2024-003 above.

Information Technology Department
16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: June 15, 2026

To: Board of City Commissioners

From: Ryan Ayers, Chief Information Officer

Subject: Consideration of the purchase of a security camera system from Tru Technologies, in compliance with the approved Capital Improvement Plan for 2027-2031.

Background:

The purpose of this project is to provide security camera coverage for the exterior of City Hall, Annex, and Public Works buildings, as well as key interior areas including building entrances, exits, and common spaces. The upgraded system will enhance the City's ability to protect assets, improve situational awareness, and support incident review and investigation when necessary.

User access permissions will be centrally managed by the Information Technology (IT) Department to ensure appropriate security controls and compliance with City policies. Authorized personnel will be granted access to camera views and recorded footage as necessary to support their operational responsibilities.

The scope of this project includes the purchase of hardware and installation. Tru Technologies will provide complete system implementation, including running wires, camera configuration, equipment setup, and user access configuration. They will work with the IT Department to establish administrative controls and permissions, ensuring the system is properly secured and operational.

Financial Impact: $95,809.21 from Account No. 301-5-0230-54500; Project No. 27-0230-01

Attachments: TruTechnologies Quote No. 2798 - Security Camera System Upgrade Project

Staff Recommendation: Approval of the item.

TruTechnologies
10350 US 77
Lexington, OK 73051

accounting@truproducts.com
www.tru-fs.com
License No. AC440718

QUOTE No. 2798
Valid for 15 days

City of Shawnee
16 W 9th St
Shawnee, OK 74801

Site:	City of Shawnee
Site Contact:	Ryan Ayers
Date:	05/13/2026

Security Camera System Upgrade Project

TruTechnologies proposes to provide the labor and materials to install a new Cloud Based Avigilon ALTA Video Surveillance System for the (3) facilities included in the site visit on 4/29/2026 with the City of Shawnee. We appreciate the opportunity to provide a proposal for this project. Following are the system details for City Hall, the Annex Building, and the Public Works facility.

City Hall Cameras

City Hall will receive the following counts and types of cameras per the site visit and drawings completed with the customer:

(10) 2MP Indoor Domes
(7) 5MP Indoor Domes
(2) 2MP Outdoor Domes
(1) 5MP Outdoor Dome
(3) 5MP Outdoor Multi-Sensor Cameras
(1) 8MP Outdoor Multi-Sensor Camera
(1) 360 Fisheye Camera

(25) Total Cameras to be installed at City Hall.

(15) of these camera locations will receive all new wire runs back to the nearest Network location.

Exclusions: 120V Power, Network Provision, Network Labor or Materials, repairs for issues of existing wiring/equipment/devices, POE Switches, Computers, Servers, Racks, Conduit/pathways/back boxes, cutting/painting/patching, recurring costs for Subscriptions / Licenses / Cloud Storage, labor or materials not listed above or in BOM.

TruTechnologies
10350 US 77
Lexington, OK 73051

accounting@truproducts.com
www.tru-fs.com
License No. AC440718

QUOTE No. 2798

Valid for 15 days

CITY HALL BILL OF MATERIALS:

Item	Quantity
2MP; 30 Day; Alta; WDR; Day/Night Indoor Dome; 3.4-10.5mm f/1.6 Integrated IR; up to 10 year warranty with an active Alta Video license	10.00
5MP; 30 Day; Alta; WDR; Day/Night Indoor Dome; 3.4-10.5mm f/1.6 Integrated IR; up to 10 year warranty with an active Alta Video license	7.00
2MP; 30 Day; Alta; WDR; Day/Night Outdoor Dome; 3.4-10.5mm f/1.6 Integrated IR; up to 10 year warranty with an active Alta Video license	2.00
5MP, 30 Day, Alta, WDR, Day/Night Outdoor Dome, 3.4-10.5mm f/1.6 Integrated IR	1.00
5MP 3 head H5A Multisensor Camera; Alta 30 Day	3.00
8MP; 30 Day; Alta; 3 head H5A Multisensor Camera; up to 10 year warranty with an active Alta Video license	1.00
Alta cloud-native camera - 360 White. 12MP resolution. 30 days retention. AI-powered; IR and advanced microphone array; indoor and outdoor; up to 10 year warranty with an active Alta Video license.	1.00
Outdoor pendant mount adapter. For use with the Avigilon H5A Multisensor	4.00
Wall Mount for large pendant camera	4.00
Dome bubble and cover. For use with the Avigilon H5A Multisensor	4.00
Optional IR illuminator ring; up to 30m (100ft)	4.00
Camera Data Drop (includes patch panel, jacks and labels)	15.00
Misc Camera Installation Materials	15.00
Alta Video Cloud Storage License 30 Day - 1 year	25.00
Installation & Programming Labor	Included
City Hall Sub-Total ex Tax	$56,783.19
Tax	$0.00
City Hall Total inc Tax	**$56,783.19**

TruTechnologies
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Lexington, OK 73051

accounting@truproducts.com
www.tru-fs.com
License No. AC440718

QUOTE No. 2798
Valid for 15 days

Annex Cameras

The Annex Building will receive the following counts and types of cameras per the site visit and drawings completed with the customer:

(4) 2MP Indoor Domes
(1) 2MP Outdoor Dome
(2) 5MP Outdoor Bullets
(1) 8MP Outdoor Bullet

(8) Total Cameras to be installed at City Hall

(3) of these camera locations will receive all new wire runs back to the nearest Network location.

Exclusions: 120V Power, Network Provision, Network Labor or Materials, repairs for issues of existing wiring/equipment/devices, POE Switches, Computers, Servers, Racks, Conduit/pathways/back boxes, cutting/painting/patching, recurring costs for Subscriptions / Licenses / Cloud Storage, labor or materials not listed above or in BOM.

ANNEX BILL OF MATERIALS:

Item	Quantity
2MP; 30 Day; Alta; WDR; Day/Night Indoor Dome; 3.4-10.5mm f/1.6 Integrated IR; up to 10 year warranty with an active Alta Video license	4.00
2MP; 30 Day; Alta; WDR; Day/Night Outdoor Dome; 3.4-10.5mm f/1.6 Integrated IR; up to 10 year warranty with an active Alta Video license	1.00
5MP; 30 Day; Alta; WDR; Day/Night Outdoor Bullet; 3.4-10.5mm f/1.6 Integrated IR; up to 10 year warranty with an active Alta Video license	2.00
8MP, 30 Day, Alta, H6A Bullet IR Camera with 4.4-9.3mm Lens	1.00
Camera Data Drop (includes patch panel, jacks and labels)	3.00
Misc Camera Installation Materials	3.00
Alta Video Cloud Storage License 30 Day - 1 year	8.00
Installation & Programming Labor	Included
Annex Sub-Total ex Tax	$14,825.88
Tax	$0.00
Annex Total inc Tax	**$14,825.88**

TruTechnologies
10350 US 77
Lexington, OK 73051

accounting@truproducts.com
www.tru-fs.com
License No. AC440718

QUOTE No. 2798
Valid for 15 days

Public Works Cameras

The Public Works facility will receive the following counts and types of cameras per the site visit and drawings completed with the customer:

(3) 2MP Indoor Domes
(7) 5MP Outdoor Bullets
(1) 5MP Outdoor Multi-Sensor Cameras

(11) Total Cameras to be installed at Public Works

(2) of these camera locations will receive all new wire runs back to the nearest Network location.

Exclusions: 120V Power, Network Provision, Network Labor or Materials, repairs for issues of existing wiring/equipment/devices, Lifts, POE Switches, Computers, Servers, Racks, Conduit/pathways/back boxes, cutting/painting/patching, recurring costs for Subscriptions / Licenses / Cloud Storage, labor or materials not listed above or in BOM.

PUBLIC WORKS BILL OF MATERIALS:

Item	Quantity
2MP; 30 Day; Alta; WDR; Day/Night Indoor Dome; 3.4-10.5mm f/1.6 Integrated IR; up to 10 year warranty with an active Alta Video license	3.00
5MP; 30 Day; Alta; WDR; Day/Night Outdoor Bullet; 3.4-10.5mm f/1.6 Integrated IR; up to 10 year warranty with an active Alta Video license	7.00
5MP 3 head H5A Multisensor Camera; Alta 30 Day	1.00
Outdoor pendant mount adapter.	1.00
Wall Mount for large pendant camera	1.00
Dome bubble and cover. For use with the Avigilon H5A Multisensor	1.00
Optional IR illuminator ring; up to 30m (100ft)	1.00
Camera Data Drop (includes patch panel, jacks and labels)	2.00
Misc Camera Installation Materials	2.00
Alta Video Cloud Storage License 30 Day - 1 year	11.00
Installation & Programming Labor	Included
Public Works Sub-Total ex Tax	$24,200.14
Tax	$0.00
Public Works Total inc Tax	**$24,200.14**

TruTechnologies
10350 US 77
Lexington, OK 73051

accounting@truproducts.com
www.tru-fs.com
License No. AC440718

QUOTE No. 2798
Valid for 15 days

ALL SITES PROJECT TOTAL:

Sub-Total ex Tax	$95,809.21
Tax	$0.00
Total inc Tax	**$95,809.21**

Payment Terms:

- Materials Down / Progressive for remainder of Project
- Net 30 Days

Included in this Proposal are the following, unless otherwise noted:

- Bill Of Materials Listed above.
- All applicable permits, plans or applicable fees (unless otherwise noted).
- Labor for installation of low voltage system wiring and components unless providing equipment only.
- Final termination of all system circuits at the control panels.
- All System testing, state certification and fire marshal walkthrough if applicable.

Notes for Consideration:

- TruTechnologies will not provide any back boxes, conduit, cable tray or raceway.
- TruTechnologies is not responsible for phone lines, network devices, network availability, computers, servers, software etc.
- TruTechnologies is not responsible for any existing devices or repairs for issues of existing wiring/equipment/devices.
- TruTechnologies is not responsible for the Final Duct Detector, Elevator, Suppression Panels and/or Sprinkler Connections.
- TruTechnologies is not responsible for providing 120V power.
- TruTechnologies will not be responsible for monthly recurring monitoring costs.
- TruTechnologies will not be responsible for any changes made by the AHJ, any AHJ required changes outside of the original scope of work will be provided via Change Order.
- TruTechnologies is not responsible for restocking fees from material vendors if this agreement is approved and then cancelled at a later date. 20% of the agreement will be assessed if it is approved then cancelled.
- There will be no back charges without adequate written notice, ample time to rectify any associated condition, and prior acceptance and agreement of TruTechnologies and or its affiliates.

- TruTechnologies will not be responsible for AutoCAD drawing costs from an architect/engineer.
- TruTechnologies contract price shall be increased for any materials cost escalation imposed by material suppliers for cost changes effective more than 30-days subsequent to the date of acceptance of this proposal.
- Additional labor or material requested outside of this scope of work can be performed by a separate written & approved contractual agreement or Change Order.
- TruTechnologies will not be responsible for bonding and associated costs.
- *Oklahoma Alarm Lic# AC440718*
- Fire Alarm and/or Security Monitoring, when applicable, ranges from **$25.00 -$45.00** per month per account (Depending on service type, see Separate Contract).

Terms & Conditions:

- **TruProducts LLC dba TruTechnologies is not an insurer; Liquidated Damages.** (Below signed customer or approver of this project proposal, hereinafter referred to as "Buyer")
- It is understood and agreed that TruTechnologies is not an insurer, that insurance, if any, shall be obtained by the Buyer, that payments herein are based solely upon the value of the above proposed system(s) and are related to the value of Buyer's property, or the property of others located in Buyer's premises. Buyer acknowledges that it is impractical and extremely difficult to fix the actual damages, if any, which may result from a failure to perform any of the obligations herein, or the failure of the system to properly operate with resulting loss to Buyer because of, among other things:
- The uncertain amount or value of Buyer's property or the property of others kept on premises which may be lost, stolen, destroyed, damaged, or otherwise affected by occurrences, which the system is designed to detect or avert.
- The uncertainty of the response time of any police or fire department should the police or fire department be dispatched as a result of a signal being received or an audible device sounding.
- The inability to ascertain what portion, if any loss would be caused by TruTechnologies' failure to perform or its equipment to operate.
- The nature of the system installed by TruTechnologies.
- Buyer understands and agrees that if TruTechnologies should be found liable for loss or damage due from failure of TruTechnologies to perform any of the obligations herein, including, but not limited to, installation, warranty service, or the failure of the system or equipment in any respect whatsoever, TruTechnologies' liability shall be limited to 10% of the installation price or Two Hundred Fifty ($250.00) dollars, whichever is lesser, as liquidated damages and not as a penalty and this liability shall be exclusive, and that provisions of this section shall apply if loss or damage, irrespective of cause or origin, results directly or indirectly to persons or property, from performance or non-performance of the obligations imposed by this contract, or from negligence, active or otherwise, of TruTechnologies, it's agents, assigns or employees.
- The below signatories agree that the liquidated damages set forth herein constitute a reasonable prebreach estimate of the possible loss(es) described.

Force Majeure

The following events, if so claimed to have occurred, shall not be reason to terminate this mutually binding Quote:

Delays or failure of performance caused by any act, event, or condition that has a material adverse effect on the ability of a party to this Quote to perform its obligations hereunder if such act, event, or condition is beyond the reasonable control of and is not the result of the claiming party's willful or negligent action or inaction and shall include, without limitation, acts of God, war, terrorism, public disorders, insurrection, rebellion, floods, rain, snow, ice, hurricanes, tornadoes, earthquakes, lightning, or other natural calamities and disasters, epidemics, quarantines, embargoes, strikes, work slow-downs, labor disputes, acts of the public enemy, acts or inaction of governmental or regulatory agencies or judicial bodies or changes in laws, failure of electricity or any utility service, explosions or fires, delays in obtaining goods or services from any subcontractor, materialman, or supplier by reason of any occurrence of any of the foregoing causes; as well as negligent acts of the Buyer or Buyers agent(s), or any unforeseeable act or omission of any third party.

On written notice of one or more of the foregoing named events, the terms of this Quote shall be amended by a written and mutually signed Change Order to reasonably extend deadlines for such time as extension is warranted by the named event(s) while maintaining where possible the cost and profit structure of the original Quote. If the named event is of such duration that the project pursuant to which this quote is made becomes unfeasible or impossible, this quote may be terminated by mutual agreement.

Consequences of Force Majeure Event
The terms of this quote shall be amended by written Change Order for such reasonable time the Buyer, Buyers Representative and TruTechnologies may determine.

The Change Order would reflect one of the following options:

- Extension of the terms of this quote completion date; including all related cost of personnel, travel, Per Diem, rentals, utilities, storage, demobilization and remobilization (all according to TruTechnologies standard rates).

OR

- Maintaining, if possible, the original completion date of the terms of this quote; including all related cost of personnel, travel, and additional personnel (quantity of additional personnel determined by TruTechnologies according to the number of days lost in Work stoppage in relation to the original completion date) when Work recommences, Per Diem, rentals, utilities, storage, demobilization, remobilization (all according to TruTechnologies standard rates). *An extended Work stoppage may render this option void*.

This Quote sets forth the entire agreement between the signatories hereto with respect to the subject matter herein contained, and there are no representations, inducements, promises or agreements, oral or otherwise, between the parties not embodied herein. This Agreement cannot

be amended, altered, modified, terminated, or rescinded except by a writing executed by all parties hereto.

Mediation/Arbitration

If a dispute arises from or relates to this contract or the breach thereof, and if the dispute cannot be settled through direct discussions, the parties agree to endeavor first to settle the dispute by mediation administered by the American Arbitration Association under its Construction Industry Mediation Procedures before resorting to arbitration. The parties further agree that any unresolved controversy or claim arising out of or relating to this contract, or breach thereof, shall be settled by arbitration administered by the American Arbitration Association in accordance with its Construction Industry Arbitration Rules and judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.
These mediation/arbitration provisions shall be the exclusive remedy for the parties in case of any dispute between them arising from this Quote, and shall be a complete defense to any suit, action or proceeding instituted in any federal, state or local court or before any administrative tribunal with respect to any controversy, dispute or claim to be arbitrated in accordance with this Quote. Notwithstanding the foregoing, nothing contained herein shall be deemed to limit or restrict TruTechnologies' right to file a materialmen's or mechanics lien or prosecute foreclosure proceedings based on such lien. If TruTechnologies files an action to foreclose its lien, the district court may hear and rule only upon issues relating to the validity of the lien filing. All other issues, including without limitation, counterclaims of Buyer, shall be held in abeyance by the district court so that such issues may be resolved in binding arbitration. If the arbitrator rules in favor of the TruTechnologies, then TruTechnologies may have the arbitrator's ruling certified as a judgment in the district court and TruTechnologies may pursue its in rem rights under the lien. These provisions shall survive the completion and/or the termination of the terms of this Quote.

	City of Shawnee		**TruTechnologies**
Print:	_____	Print:	_____
Sign:	_____	Sign:	_____
Date:	_____	Date:	_____

Please contact us if you have any questions regarding this quote. Thank you for the opportunity to earn your business.

Cody Easom
405-255-4868
ceasom@truproducts.com

CONTRACT FOR ECONOMIC DEVELOPMENT SERVICES BETWEEN THE CITY OF SHAWNEE, POTTAWATOMIE COUNTY, AND SHAWNEE FORWARD

This Contract made and entered into this 1st day of July, 2026, is between the City of Shawnee, Oklahoma, a Municipal Corporation (hereinafter "City"), Pottawatomie County, a Political Subdivision of the State of Oklahoma (hereafter "County"), and Shawnee Forward, Inc., an Oklahoma Not For Profit Corporation and 501(c)(6) business organization (hereinafter, "Shawnee Forward")(together, "Parties").

WITNESSETH:

WHEREAS, local economic development is a legally recognized public and municipal purpose; and

WHEREAS, the City and County wish to contract with Shawnee Forward to promote economic development in the City of Shawnee, Oklahoma and Pottawatomie County; and

WHEREAS, the City and County deem this Contract and the services to be performed hereunder to be a unique professional services contract; and

WHEREAS, the desired economic vitality outcomes for the City and County include an increase in retail sales tax revenues; the attraction, development, retention, and expansion of businesses and industries; and the creation of quality jobs for the purpose of increasing the economic prosperity of the community and its citizens; and

WHEREAS, Shawnee Forward is a private, independent, non-profit organization comprised of private members, with a mission to assure the economic growth of the City of Shawnee and Pottawatomie County.

NOW, THEREFORE, in consideration of the mutual promises, covenants, and conditions herein stated, and in consideration of the mutual benefits that accrue to each of the parties hereto, the City and Shawnee Forward do hereby agree as follows:

1. **Engagement of Shawnee Forward.** The City and County hereby engage Shawnee Forward to perform certain economic development services for the benefit of the City of Shawnee and Pottawatomie County. Shawnee Forward accepts such engagement pursuant to the terms and conditions set forth herein.

2. **Services Provided by Shawnee Forward.** Shawnee Forward shall during the term of this Contract develop and implement programs designed to accomplish the following:

    a. In support of the City's and County's objectives, Shawnee Forward will engage in industrial and retail business solicitation activities in order to expand the economic base through the retention of existing businesses and industries, the attraction of

talent, and entrepreneurship.

b. Shawnee Forward will market and promote City and County assets, properties, and businesses through various marketing channels, including www.shawneeforward.com

c. Shawnee Forward will endeavor to stimulate, encourage, and promote opportunities for collaboration and partnerships between the City, the County, and private sector.

d. Shawnee Forward shall present the City's and County's appointed Board members with an annual budget and plan of economic development by which it intends to promote the maintenance and expansion of the economic base of Pottawatomie County and all its cities.

e. Shawnee Forward shall regularly present the City's and the County's appointed Board member with the status of its business plan by providing a quarterly summary of its activities and its financial status, by reporting on revenue and expense categories compared to budget, balance sheets covering the period and year-to-date, and audits when completed. To ensure Shawnee Forward maintains its private status, no hard copies or electronic versions of these documents will be provided.

f. Shawnee Forward shall make such recommendations to the City and County as it may deem necessary to further the objectives of Shawnee Forward and/or the City/County.

g. Shawnee Forward shall utilize its time and resources to educate and promote the public on key economic initiatives that it believes will advance the region and the mission of Shawnee Forward.

h. Shawnee Forward shall make best efforts to obtain a lease or leases over as much of the Commission of Land Office property located along the I-40 corridor as commercially reasonable for the organization. Shawnee Forward shall work with the City and County to ensure the orderly and efficient development of this area.

3. **Governance and Board Representation.**
Shawnee Forward shall remain a private, independent, non-profit organization governed by its Board of Directors.

Notwithstanding the foregoing, the City of Shawnee and Pottawatomie County shall each be entitled to one (1) designated representative serving as a voting member of the Shawnee Forward Board of Directors for the duration of this Agreement.

The City of Shawnee's representative shall be the Mayor.

Pottawatomie County's representative shall be the Chair of the Board of County Commissioners.

These representatives shall have the same rights, responsibilities, and voting authority as other members of the Board, subject to Shawnee Forward's bylaws and applicable law.

The board representation provided for herein is expressly contingent upon the continuation of this Agreement. In the event this Agreement is terminated, expires, or is not renewed, the City of Shawnee and Pottawatomie County's rights to appoint voting representatives to the Shawnee Forward Board of Directors shall automatically cease, subject to the organization's bylaws and any applicable transition provisions.

4. **Effective Date.** This Contract shall take effect on July 1, 2026, and shall remain in effect until June 30, 2027.

5. **Compensation.** The City will pay Shawnee Forward the annual sum of Three Hundred Thousand Dollars ($300,000.00) payable quarterly in Seventy-Five Thousand Dollar ($75,000.00) installments due by the 5th day of the beginning of each quarter. The County will pay Shawnee Forward the annual sum of Three Hundred Thousand Dollars ($300,000.00) payable quarterly in Seventy-Five Thousand Dollar ($75,000.00) installments by the 5th day of the beginning of each quarter.

6. **Records and Reporting.** Shawnee Forward shall provide written reports describing economic development activities as well as any other information reasonably requested by the City and/or County including but not limited to annual audits of Shawnee Forward and other financial records relating to the Compensation outlined herein:

    a. ***Inspection and Audit.*** Shawnee Forward shall keep financial records pertaining to its economic development activities available during regular business hours for inspection by the City and County or any designee, or persons designated by the City or County to perform audits. Copies of the financial records shall be furnished to the City and County, their staff, auditors, and elected officials at no additional charge. Shawnee Forward acknowledges that all financial records related to this Contract are considered public documents under the Oklahoma Open Records Act, 51 Okla. Stat. §24A, et seq., and shall comply in a timely manner with any lawful request for disclosure of documents proffered under said Act.

7. **Employees.** Shawnee Forward agrees to provide qualified and competent personnel to carry out the work program set forth herein.

8. **Independent Contractor Status.** Shawnee Forward is a separate, legal entity subject to direction and control by its Board of Directors. All employees carrying out tasks pursuant to this Contract are employees of Shawnee Forward and shall not be considered employees of the City or County under any circumstances. Any volunteers utilized by Shawnee Forward shall

likewise be considered under the exclusive direction of Shawnee Forward and not employees or agents of the City or County under any circumstances. In this connection, should any liability arise under the Worker's Compensation Act of the State of Oklahoma due to injury of any employee of Shawnee Forward, the same shall be considered the sole and exclusive liability of Shawnee Forward.

9. **Termination.** At any point, with or without cause, either Party may terminate this Agreement by providing thirty (30) days' written notice of termination to the other Party. In the event of termination, all rights and privileges provided for herein shall cease upon the expiration of the thirty (30) day timeframe provided for within the written termination notice.

10. **Non-Discrimination.** Shawnee Forward shall manage its operations in accordance with federal and state anti-discrimination laws and shall not discriminate against any employee, applicant for employment, or party seeking the services of Shawnee Forward because of race, creed, color, national origin, gender, ancestry, disability, or Shawnee Forward membership.

11. **Compliance with Laws.** Shawnee Forward shall conduct its business under the terms of this Contract in such a manner that it does not violate federal, state, or local laws or regulations applicable to the conduct of economic development organizations.

12. **Assignment.** Neither party shall assign this Contract or any rights, responsibilities, or interests without the prior written approval of the other party.

13. **Indemnification and Hold Harmless.** Shawnee Forward shall defend and hold harmless the City and County and any and all officers, agents, and employees of the City and County, against all damages, including but not limited to, any loss, liability, expense, suit, or claim for injury to persons or damages to property arising out of the activities of Shawnee Forward, its employees, and agents under or in connection with this Contract.

14. **Change in Status.** Shawnee Forward shall immediately report to the City and County any change in its legal or corporate status.

15. **Waiver.** The waiver by any part of any breach of any term, condition, or covenant herein contained shall not be deemed a waiver of any subsequent breach of the same, or any other term, condition, or covenant.

16. **Breach or Default.** If either Party to this Contract fails, refuses, or neglects to abide by its duties and responsibilities hereunder, the other Party may give notice of such breach. The breaching Party shall be notified, in writing, of its alleged breach and shall be given thirty (30) days (unless such time is extended by the non-breaching party) to cure the breach. If the breach is due to violation of law or mismanagement or embezzlement of funds by Shawnee Forward, the Contract shall terminate immediately. If the breach is not remedied, the other party may terminate the Contract.

17. **Notices.** Any notice required or permitted under this Contract shall be deemed sufficiently

given or served if hand-delivered or mailed by certified mail, return receipt requested, and directed to the respective parties as follows:

City of Shawnee:
Attn: City Manager
16 W 9th Street
Shawnee, Oklahoma 74801

Pottawatomie County:
Attn: County Commission Chair
309 N Broadway Avenue
Shawnee, Oklahoma 74801

Shawnee Forward, Inc.:
Attn: CEO
130 N. Louisa
Shawnee, Oklahoma 74801

18. **Governing Law; Submission to Jurisdiction.** Notwithstanding any provision to the contrary, the law of the State of Oklahoma shall govern the construction and enforcement of this Contract. The parties do hereby submit to the personal jurisdiction of, and waive any objection to venue in, Pottawatomie County, Oklahoma State District Court for the resolution of any dispute arising out of this Contract. Prior to the initiation of a district court action, the Parties agree to participate in good faith mediation to attempt to settle any disputes that may arise.

19. **Full and Complete Agreement.** This Contract shall constitute a full and complete understanding between the parties with respect to the subject matter set forth herein. No prior or future representation, inducement, agreement, promise, or undertaking, alteration, amendment, deletion, or other such revision of or to this Contract shall have any force or effect unless the same is in writing and validly executed by both parties hereto.

20. **Severability.** Should any provision herein be determined to be illegal, invalid, void, or unenforceable by a court of competent jurisdiction, the balance of the Contract shall be deemed operative, to the extent possible.

21. **Construction.** Captions and other headings contained in this contract are for reference and identification purposes only and do not alter, modify, amend, limit, or restrict the contractual obligations of the parties.

22. **Identity Theft Prevention.** Shawnee Forward agrees to familiarize itself with 16 CFR §681, Identity Theft Rules and 24 Okla. Stat. §161 et seq., the Security Breach Notification Act. Shawnee Forward agrees to meet or exceed the guidelines set out in those laws, including, but not limited to, its policies and procedures regarding training of personnel, use of any personal information obtained, and reporting of "Red Flag" events.

23. **Governmental Tort Claims Act.** By entering into this Contract, the City of Shawnee and its employees, as defined by the Governmental Tort Claims Act, 51 Okla. Stat. §151 et seq., do not waive sovereign immunity, any defenses, or any limitations of liability as may be provided for by law. No provision of this Contract modifies and/or waives any provision of the Oklahoma Government Tort Claims Act.

WITNESS our hands on _____.

SHAWNEE FORWARD

_____
CHAIRMAN OF THE BOARD

ATTEST:

_____
SECRETARY/NOTARY

APPROVED by the Mayor and the City Commissioners of the City of Shawnee on _____.

THE CITY OF SHAWNEE, OKLAHOMA
A Municipal Corporation

_____
Mark Simpson,
CITY MANAGER

ATTEST:

_____
LISA LASYONE, CMC, CITY CLERK

APPROVED as to form and legality on _____.

_____
JOE VORNDRAN, CITY ATTORNEY

APPROVED by the County Commissioners of Pottawatomie County on _____.

POTTAWATOMIE COUNTY, OKLAHOMA
A Municipal Corporation

_____
_____

ATTEST:

_____
_____

APPROVED as to form and legality on _____.

_____

Community Development Department
16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: June 15, 2026

To: Board of City Commissioners

From: Petya Stefanoff, Community Development Director

Subject: Public Hearing for a request for a Conditional Use Permit (CUP) to operate a Short Term Rental at the property addressed as 1309 North Broadway Street.
Case No. CUP01-26 | Applicant: Mark & Christina Hanson

Background: The applicant is requesting a Conditional Use Permit (CUP) to operate a Short Term Rental (STR) at the property addressed as 1302 N Broadway Street. The property is currently zoned R-1 (Low Density Residential), with similar zoning surrounding it on all sides. Section 22-197 of the Unified Development Code states that a Short Term Rental is only an allowed use with a CUP. Section 22-199.I outlines the process for obtaining and renewing a Short Term Rental license, and provides guidelines for the owner to follow.

UDC Sec. 22-182 "Purpose. The Low-Density Residential (R-1) District is designed to primarily accommodate low-density single-family residential development supported by parks, open space, cultural, and educational amenities. This district represents the character and intent of the large lot residential and low density residential future land use categories. Upon staff review of the application no discrepancies were found and no concerns are expressed. Staff has received no written objections to this request for a CUP. Planning Commission recommended approval with a vote of 5-0.

Financial Impact: None

Attachments: Record of Action, CUP Application, Hanson CUP Application Cover Letter, Hanson Guest Information, Hanson Rental Agreement, Zoning Map, Sec. 22 199.STR specific regs

Staff Recommendation: Staff recommends approval of the request.

RECORD OF ACTION

DATE: June 15, 2026

TO: Mayor and Board of City Commissioners -- City of Shawnee, OK

FROM: Diana Hood, City Planner

SUBJECT: **Record of Action by Planning Commission**

==========

CASE NO: CUP01-26

REQUEST: Public Hearing and Consideration of a request for a Conditional Use Permit to operate a Short-Term Rental at the property addressed as 1309 N Broadway St.

Applicant: Mark & Christina Hanson

Subject Property Address: 1309 N Broadway St

Legal Description: *NORTH PARK BLK 4 S60' OF N180' LOT 5*

Current Zoning: R-1 (Low Density Residential) **Requested Zoning:** N/A

Staff Recommendation: Approval as presented.

==========

Planning Commission Meeting Date: June 3, 2026

PC Recommendation: Approval.

Conditions: None

Vote: 5 -- 0 -- 0 Members Present: 5

Members:	Motion	2nd	Aye	Nay	Abstain	Comments
ALEXANDER			X			
PORTER						ABSENT
REESE		X	X			
BARRETT (CHAIR)			X			
JOHNSON	X		X			
HAYES						ABSENT
HEMBREE						

PLANNING COMMISSION APPLICATION

City of Shawnee
OKLAHOMA

Planning Department
222 N. Broadway
Shawnee, OK 74801
(405) 878-1616 Fax (405) 878-1587
www.ShawneeOK.org

For Office Use Only
Case Number: _____
Project Number: _____
Date Filed: _____
_____
Planning Commission Secretary

REQUEST:

_____Rezoning
__X__Conditional Use Permit
_____Rezoning w/Conditional Use Permit
_____Planned Unit Development

I, the undersigned, do hereby respectfully make application and petition to the City Commission to amend the zoning map, and to change the zoning district of the Shawnee area, from R1 District to R1 (with Short Term Rental) District, as hereinafter requested, and in support of this application, the following facts are shown:

PROPERTY LOCATION (STREET ADDRESS): 1309 N BDWY

LEGAL DESCRIPTION: NORTH PARK BLK 4 S60' OF N180' LOT 5

PROPERTY OWNER (S): HANSON, MARK H & CHRISTINA B

PROPERTY AGENT (APPLICANT): MARK H HANSON & CHRISTINA B HANSON

APPLICANT'S ADDRESS: 6841 BEAVER POND WAY

CITY: CENTERVILLE STATE: MN ZIP: 55038

EMAIL ADDRESS: MARKHHANSON@GMAIL.COM

TELEPHONE NUMBER: (712) 360-5290 CONTACT NUMBER:(712) 360-5290

DIMENSIONS OF PROPERTY: AREA: 8398 sq ft WIDTH: 60 ft
LENGTH: 140 ft FRONTAGE: 60 ft

CURRENT ZONING: R1 **CURRENT USE:** SINGLE FAMILY

PROPOSED ZONING: NO CHANGE **PROPOSED USE:** SHORT TERM RENTAL

With the filing of this application, I acknowledge that I have been informed of off-street parking, fencing and paving requirements in regard to the zoning I have requested as witnessed by my signature.

APPLICATION, OFFICIAL OWNERSHIP LIST AND PAYMENT MUST BE RECEIVED 30 DAYS PRIOR TO MEETING

SIGNATURE OF APPLICANT

FOR STAFF USE ONLY

REZONING &/OR C.U.P FEE $ 280.00
RECEIPT NO. _____

PLANNED UNIT DEVELOPMENT FEE $ 550.00
SIGN DEPOSIT $ 50.00
(Refundable if Applicant returns 48 hrs. after City Commission Meeting)

PLANNING COMMISSION ACTION: _____ **DATE:** _____
CITY COMMISSION ACTION: _____ **DATE:** _____
PLACE ON ZONING MAP: _____ **ORDINANCE NO.:** _____

Real_Estate_Parcels

1) 0675-00-001-013-0-000-00

Parcel ID:
0675-00-001-013-0-000-00

RPID:
630018133

Owner:
SANTINO TAWANA L REVOC TRUST

Owner Address:
1319 N BEARD SHAWNEE OK 74801-0000

CAMA Acreage:
0

Type:
RI

Partial Legal:
CROSSAN'S BLK 1 LOTS 13 &; 14

Book:
2209

Page:
72

Instrument:
2209-072

Parcel Address:
1319 N BEARD

Total Value:
68186

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
Laura Hicks

Last Edit Date:
10/19/2022 12:23:21 PM

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2) 0675-00-001-015-0-000-00

Parcel ID:
0675-00-001-015-0-000-00

RPID:
630018134

Owner:
SANTINO TAWANA L REVOC TRUST

Owner Address:
1319 N BEARD SHAWNEE OK 74801-0000

CAMA Acreage:
0

Type:
RI

Partial Legal:
CROSSAN'S BLK 1 LOTS 15 &; 16

Book:
2209

Page:
72

Instrument:
2209-072

Parcel Address:
1317 N BEARD

Total Value:
71092

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
Laura Hicks

Last Edit Date:
10/19/2022 12:23:21 PM

Date Created: 4/7/2026
Created By: Shawna Rigney

via DataScout OneMap®

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5) 0675-00-001-021-0-000-00

Parcel ID:
0675-00-001-021-0-000-00

RPID:
630018137

Owner:
SALAZAR CESAR

Owner Address:
PO BOX 850952 YUKON OK 73085-0000

CAMA Acreage:
0

Type:
RI

Partial Legal:
CROSSAN'S BLK 1 LOTS 21 &; 22

Book:
2021

Page:
4561

Instrument:
2021-4561

Parcel Address:
1309 N BEARD

Total Value:
82097

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
Laura Hicks

Last Edit Date:
10/19/2022 12:23:21 PM

6) 0675-00-001-023-0-000-00

Parcel ID:
0675-00-001-023-0-000-00

RPID:
630018138

Owner:
AYERS JODI L & APRIL J BRISCOE &

Owner Address:
CLIFTON BRISCOE 1307 N BEARD SHAWNEE OK 74801-

CAMA Acreage:
0

Type:
RI

Partial Legal:
CROSSAN'S BLK 1 LOTS 23 &; 24

Book:
2022

Page:
456

Instrument:
2022-456

Parcel Address:
1307 N BEARD

Total Value:
178369

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
Laura Hicks

Last Edit Date:
10/19/2022 12:23:21 PM

Date Created: 4/7/2026
Created By: Shawna Rigney

via DataScout OneMap®

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9) 0675-00-001-029-0-000-00

Parcel ID:
0675-00-001-029-0-000-00

RPID:
630018143

Owner:
PERCIVAL-PORTER ANGELA

Owner Address:
1302 N BDWY SHAWNEE OK 74801-0000

CAMA Acreage:
0

Type:
RV

Partial Legal:
CROSSAN'S BLK 1 S100' LOT 29

Book:
2011

Page:
6395

Instrument:
2011-6395

Parcel Address:

Total Value:
2250

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
Laura Hicks

Last Edit Date:
10/19/2022 12:23:21 PM

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10) 0675-00-001-029-0-001-00

Parcel ID:
0675-00-001-029-0-001-00

RPID:
630018144

Owner:
FINCH KIMBERLYE E LIVING TRUST

Owner Address:
131 E MAIN ST STE 220 NORMAN OK 73069-

CAMA Acreage:
0

Type:
RV

Partial Legal:
CROSSAN'S BLK 1 BEG 175'N SE/C LOT 29 TH N 90' TH W23.50' S90' E APPROXIMATELY 24.10'POB

Book:
2017

Page:
5320

Instrument:
2017-5320

Parcel Address:

Total Value:
4500

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
Laura Hicks

Last Edit Date:
10/19/2022 12:23:21 PM

Date Created: 4/7/2026
Created By: Shawna Rigney

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13) 1905-00-001-003-0-001-00

Parcel ID:
1905-00-001-003-0-001-00

RPID:
630021778

Owner:
DAUPHINE HOLDINGS LLC

Owner Address:
24 E AYRE SHAWNEE OK 74801-0000

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 1 E70' OF S1/2 LOT 3 &; 10' VAC AYRES ST

Book:
10188

Page:
6146

Instrument:
2024-9490

Parcel Address:
22 E AYRE

Total Value:
133063

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
Laura Hicks

Last Edit Date:
10/19/2022 12:23:21 PM

14) 1905-00-001-004-0-001-00

Parcel ID:
1905-00-001-004-0-001-00

RPID:
630021780

Owner:
LEWIS STEVEN W

Owner Address:
14 E AYRE SHAWNEE OK 74801-0000

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 1 W1/2 OF S1/2 LOT 4

Book:
2197

Page:
284

Instrument:
2197-284

Parcel Address:
14 E AYRE

Total Value:
59835

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
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Last Edit Date:
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Date Created: 4/7/2026
Created By: Shawna Rigney

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17) 1905-00-001-005-0-003-00

Parcel ID:
1905-00-001-005-0-003-00

RPID:
630021785

Owner:
ALEXANDER FLOY KAY

Owner Address:
1415 N BDWY AVE SHAWNEE OK 74801-0000

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 1 BEG 85'N SW/C LOT 5 E140' N75' W140' S75' POB

Book:
2012

Page:
5799

Instrument:
2012-5799

Parcel Address:
1415 N BDWY

Total Value:
90861

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
Laura Hicks

Last Edit Date:
10/19/2022 12:23:21 PM

18) 1905-00-002-001-0-000-00

Parcel ID:
1905-00-002-001-0-000-00

RPID:
630021786

Owner:
VEELEY THOMAS G & KELLY ANNE

Owner Address:
1404 N BDWY SHAWNEE OK 74801-0000

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 2 BEG. 20'S SE/C LOT 1 N100' W140' S100' E140' POB.

Book:
2020

Page:
1953

Instrument:
2020-1953

Parcel Address:
1404 N BDWY

Total Value:
442966

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
Laura Hicks

Last Edit Date:
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21) 1905-00-003-001-0-001-00

Parcel ID:
1905-00-003-001-0-001-00

RPID:
630021790

Owner:
FINCH KIMBERLYE E LIVING TRUST

Owner Address:
131 E MAIN ST STE 220 NORMAN OK 73069-

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 3 BEG. 175'N SE/C LOT 1 W140' N90' E140' S90' POB.

Book:
2017

Page:
5320

Instrument:
2017-5320

Parcel Address:
1320 N BDWY

Total Value:
241163

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
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Last Edit Date:
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22) 1905-00-003-001-0-002-00

Parcel ID:
1905-00-003-001-0-002-00

RPID:
630021791

Owner:
PERCIVAL-PORTER ANGELA

Owner Address:
1302 N BDWY SHAWNEE OK 74801-0000

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 3 S100' OF E140' LOT 1

Book:
2011

Page:
6395

Instrument:
2011-6395

Parcel Address:
1302 N BDWY

Total Value:
137881

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

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Last Editor:
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Last Edit Date:
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25) 1905-00-004-002-0-004-00

Parcel ID:
1905-00-004-002-0-004-00

RPID:
630021801

Owner:
LESSLEY REBECCA & CAROLYN

Owner Address:
26 E SEVERN SHAWNEE OK 74801-

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 4 W40' OF S1/2 LOT 2 &; E25' OF S1/2 LOT 3 &; 10' VAC. SEVERN ST. LOTS 2 &; 3

Book:
10183

Page:
6333

Instrument:
2024-150

Parcel Address:
26 E SEVERN

Total Value:
50392

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

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Last Editor:
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Last Edit Date:
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26) 1905-00-004-003-0-000-00

Parcel ID:
1905-00-004-003-0-000-00

RPID:
630021802

Owner:
ALLEGRE JOSEPH

Owner Address:
21 E AYRE ST SHAWNEE OK 74801-

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 4 N1/2 LOT 3 &; 10' VAC. ALLEY

Book:
2022

Page:
12359

Instrument:
2022-12359

Parcel Address:
21 E AYRE

Total Value:
250234

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
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Date Created: 4/7/2026
Created By: Shawna Rigney

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29) 1905-00-004-004-0-001-00

Parcel ID:
1905-00-004-004-0-001-00

RPID:
630021805

Owner:
POTTS BILLY

Owner Address:
10 E SEVERN ST SHAWNEE OK 74801-

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 4 W3/4TH OF S1/2 LOT 4

Book:
2018

Page:
6233

Instrument:
2018-6233

Parcel Address:
10 E SEVERN

Total Value:
98612

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

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Last Editor:
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Last Edit Date:
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30) 1905-00-004-004-0-002-00

Parcel ID:
1905-00-004-004-0-002-00

RPID:
630021806

Owner:
HILL BENJAMIN WESLEY

Owner Address:
17 EAST AYRE SHAWNEE OK 74801-0000

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 4 N1/2 LOT 4

Book:
2019

Page:
4975

Instrument:
2019-4975

Parcel Address:
17 E AYRE

Total Value:
140451

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
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33) 1905-00-005-003-0-001-00

Parcel ID:
1905-00-005-003-0-001-00

RPID:
630021816

Owner:
BRYCE ALFRED H & ADRIANE C

Owner Address:
21 E SEVERN SHAWNEE OK 74801-0000

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 5 E50' OF W74' LOT 3

Book:

Page:

Instrument:

Parcel Address:
21 E SEVERN

Total Value:
63420

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
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Last Edit Date:
10/19/2022 12:23:21 PM

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34) 1905-00-005-003-0-002-00

Parcel ID:
1905-00-005-003-0-002-00

RPID:
630021817

Owner:
HARGUS CURTIS D

Owner Address:
31063 SKAGG CITY RD MACOMB OK 74852-0000

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 5 W24' LOT 3 &; E26' LOT 4

Book:
2012

Page:
18879

Instrument:
2012-18879

Parcel Address:
19 E SEVERN

Total Value:
63542

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
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Last Edit Date:
10/19/2022 12:23:21 PM

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37) 1905-00-005-005-0-000-00

Parcel ID:
1905-00-005-005-0-000-00

RPID:
630021820

Owner:
GILBERT BETTY RAY

Owner Address:
1221 N BDWY SHAWNEE OK 74801-0000

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 5 BEG. 8'N SW/C OF INTER. LOTS 5 &; 6 E150' N75' W150' S75' POB. PT. LOTS 4 &; 5 TOD TO CHRISTINE CARTWRIGHT &; JULIE ANNET KINSLOW &; DAVY JOE HEFFLEY 2012-14957

Book:

Page:

Instrument:

Parcel Address:
1221 N BDWY

Total Value:
81998

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
Laura Hicks

Last Edit Date:
10/19/2022 12:23:21 PM

38) 1905-00-005-005-0-001-00

Parcel ID:
1905-00-005-005-0-001-00

RPID:
630021821

Owner:
LAWSON DAVID

Owner Address:
15 E SEVERN ST SHAWNEE OK 74801-

CAMA Acreage:
0

Type:
RI

Partial Legal:
NORTH PARK BLK 5 BEG. 10'E NE/C LOT 5 S192' E10' S8' E44' N200' W54' POB. &; VAC. ST. ADJ.

Book:
2023

Page:
7489

Instrument:
2023-7489

Parcel Address:
15 E SEVERN

Total Value:
150150

Tax District:
93 Shawnee

Tax District Code:
125218

Source:

GIS Only (No CAMA Match):

Comments:

Combines:

Original Digitizer:

Original Digitized Date:

Last Editor:
Laura Hicks

Last Edit Date:
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Pottawatomie

Assessment Property Record Card for Tax Year 2026

Data provided by Leona Satterfield County Assessor

Date 04/07/2026
Time 15:49:42
Page 1

Assessment Data

Account	630021810
Parcel ID	1905-00-004-005-0-003-00
Cadastral ID	1905-004-005-00-0-003-00
Property Type	REAL - Real Property
Property Class	UR VI Area 3
Tax Area	218 - 93 Shawnee
Name ID	28565

BROCK JEFFREY D & AMANDA L

1303 N BDWY
SHAWNEE OK 74801-0000

Parcel Location

Situs	01303 N BDWY
Subdivision	NORTH PARK
Lot/Block	0005 / 0004 Parcel Size .75 - Lots
Sec/Twn/Rng	/ / /
Neighborhood	820000 - SHAWNEE AREA 2
School District	93 - 93-R Shawnee

Primary Image



\pictures\1905-00-004-005-0-003-00.jpg 3/24/2021

Legal Description

Lat/Long:

NORTH PARK BLK 4 BEG SW/C LOT 5 E140' N100' W140' S100' POB & 10' VAC ST

Building Permits

Number	Description	Opened	Closed	Amount

Exemptions

Code	Type	Active	Maximum	Exemption

Sale History

Bk/Pg	Grantor	Date	Price	Code
2013/3024	FEDERAL HOME LOAN MORTGAG	02/14/2013	90,000	03
2012/20252	COMBS PAMELA C	11/20/2012	0	10
2002/11696	JONES FRANK C	04/04/2002	89,000	PQ
2743/315	LOWERY DUANE	12/31/1997	60,000	PQ
2352/35	DAVIS BEVERLY	09/14/1994	57,000	PQ

Parcel Valuation

Source	REAL
Remove Cap	
Year Frozen	
Uncapped Value	0
TIF Project ID	0

	Fair Cash	Capped	Asmnt Level	Assessed
Land Value	9,800	9,800	12%	1,176
Improvements	112,432	103,313		12,397
Mobile Home	0	0		0
Total Value	122,232	113,113		13,573

Levy Rate	102.240	Current Tax
Assessed	13,573	1,387.70
Penalty	0	
Exemption	0	0.00
Total Taxable	13,573	1,388.00

Assessment History

Tax Year	Statement Number	Billed Owner	Tax Area	Total Value	Exemptions	Taxable Value	Billed Tax
2025	2025-630021810	BROCK JEFFREY D & AMANDA L	218	107,727	0	12,927	1,322.00
2024	2024-630021810	BROCK JEFFREY D & AMANDA L	218	111,563	0	12,704	1,309.00
2023	2023-630021810	BROCK JEFFREY D & AMANDA L	218	100,827	0	12,099	1,264.00
2022	2022-630021810	BROCK JEFFREY D & AMANDA L	218	100,827	0	12,099	1,241.00
2021	2021-630021810	BROCK JEFFREY D & AMANDA L	218	100,771	0	12,093	1,218.00
2020	2020-0021810	BROCK JEFFREY D & AMANDA L	218	103,045		12,365	1,249.00
2019	2019-0021810	BROCK JEFFREY D & AMANDA L	218	105,320		12,638	1,320.00
2018	2018-0021810	BROCK JEFFREY D & AMANDA L	218	102,870		12,344	1,263.00
2017	2017-0021810	BROCK JEFFREY D & AMANDA L	218	106,046		12,266	1,238.00
2016	2016-0021810	BROCK JEFFREY D & AMANDA L	218	106,980		11,682	1,192.00
2015	2015-0021810	BROCK JEFFREY D & AMANDA L	218	111,304		11,126	1,111.00
2014	2014-0021810	BROCK JEFFREY D & AMANDA L	218	115,676		10,596	1,060.00
2013	2013-0021810	BROCK JEFFREY D & AMANDA L	218	84,093		10,091	1,013.00

Pottawatomie

Assessment Property Record Card for Tax Year 2026

Data provided by Leona Satterfield County Assessor

Date 04/07/2026
Time 15:50:00
Page 1

Assessment Data

Account	630021808
Parcel ID	1905-00-004-005-0-001-00
Cadastral ID	1905-004-005-00-0-001-00
Property Type	REAL - Real Property
Property Class	UR VI Area 3
Tax Area	218 - 93 Shawnee
Name ID	28563

DENNIS BERNICE G

1317 N BDWY
SHAWNEE OK 74801-0000

Parcel Location

Situs	01317 N BDWY
Subdivision	NORTH PARK
Lot/Block	0005 / 0004 Parcel Size - Lots
Sec/Twn/Rng	/ / /
Neighborhood	820000 - SHAWNEE AREA 2
School District	93 - 93-R Shawnee

Primary Image



1905-00-004-005-0-002-00_001.JPG 12/10/2025

Legal Description

Lat/Long:

NORTH PARK BLK 4 S50' OF N120' LOT 5

Building Permits

Number	Description	Opened	Closed	Amount

Exemptions

Code	Type	Active	Maximum	Exemption
H	Homestead	Yes	1,000	1,000

Sale History

Bk/Pg	Grantor	Date	Price	Code
2020/7989	VANSCOYOC TONYA	07/17/2020	140,000	QV
2009/8928	CHARMED	06/29/2009	65,000	PQ
2005/18133	DANIELS, JERRY LEE & KRIS	12/16/2005	42,000	PQ
2003/165	TALLEY HATTIE	06/12/1991	0	U

Parcel Valuation

Source	REAL
Remove Cap	2021
Year Frozen	
Uncapped Value	0
TIF Project ID	0

	Fair Cash	Capped	Asmnt Level	Assessed
Land Value	9,800	9,800	12%	1,176
Improvements	142,330	142,320		17,078
Mobile Home	0	0		0
Total Value	152,130	152,120		18,254

Levy Rate	102.240	Current Tax
Assessed	18,254	1,866.29
Penalty	0	
Exemption	1,000	-102.00
Total Taxable	17,254	1,764.00

Assessment History

Tax Year	Statement Number	Billed Owner	Tax Area	Total Value	Exemptions	Taxable Value	Billed Tax
2025	2025-630021808	DENNIS BERNICE G	218	147,790	1000	16,723	1,710.00
2024	2024-630021808	DENNIS BERNICE G	218	153,325	1000	16,207	1,670.00
2023	2023-630021808	DENNIS BERNICE G	218	139,213	1000	15,706	1,641.00
2022	2022-630021808	DENNIS BERNICE G	218	139,213	1000	15,706	1,611.00
2021	2021-630021808	DENNIS BERNICE G	218	138,309	1000	15,597	1,572.00
2020	2020-0021808	DENNIS BERNICE G	218	81,610		8,507	860.00
2019	2019-0021808	VANSCOYOC TONYA	218	83,008		8,102	846.00
2018	2018-0021808	VANSCOYOC TONYA	218	83,870		7,717	790.00
2017	2017-0021808	VANSCOYOC TONYA	218	61,244		7,350	742.00
2016	2016-0021808	VANSCOYOC TONYA	218	60,578		7,269	742.00
2015	2015-0021808	VANSCOYOC TONYA	218	61,870		7,424	741.00
2014	2014-0021808	VANSCOYOC TONYA	218	63,230		7,588	759.00
2013	2013-0021808	VANSCOYOC TONYA	218	65,000		7,800	783.00

Pottawatomie

Assessment Property Record Card for Tax Year 2026

Data provided by Leona Satterfield County Assessor

Date 04/07/2026
Time 15:50:19
Page 1

Assessment Data

Account	630021807
Parcel ID	1905-00-004-005-0-000-00
Cadastral ID	1905-004-005-00-0-000-00
Property Type	REAL - Real Property
Property Class	UR VI Area 3
Tax Area	218 - 93 Shawnee
Name ID	94059

DAHLMAN TOM A & ALEXIS D

1321 N BROADWAY AVE
SHAWNEE OK 74801-

Parcel Location

Situs	01321 N BDWY
Subdivision	NORTH PARK
Lot/Block	0005 / 0004 Parcel Size 1 - Lots
Sec/Twn/Rng	/ / /
Neighborhood	820000 - SHAWNEE AREA 2
School District	93 - 93-R Shawnee

Primary Image



\pictures\1905-00-004-005-0-000-00.jpg 3/24/2021

Legal Description

Lat/Long:

NORTH PARK BLK 4 N70' LOT 5 & S10' AYER ST. ADJ. TO PROP. ON N10' VAC.

Building Permits

Number	Description	Opened	Closed	Amount

Exemptions

Code	Type	Active	Maximum	Exemption
H	Homestead	Yes	1,000	1,000
H	Homestead	No	1,000	

Sale History

Bk/Pg	Grantor	Date	Price	Code
2022/6706	EDWARDS GREGORY & LORI A	05/13/2022	225,000	QV
2021/5663	EDWARDS GREGORY & JUSTIN	03/15/2021		04
2018/14362	HOPE FINANCIAL SOLUTIONS	12/07/2018	168,000	PQ
2017/3760	HAYES CAROLYN M	04/04/2017	62,000	03

Parcel Valuation

Source	REAL
Remove Cap	2023
Year Frozen	
Uncapped Value	0
TIF Project ID	0

	Fair Cash	Capped	Asmnt Level	Assessed
Land Value	9,800	9,800	12%	1,176
Improvements	237,471	232,946		27,954
Mobile Home	0	0		0
Total Value	247,271	242,746		29,130

Levy Rate	102.240	Current Tax
Assessed	29,130	2,978.25
Penalty	0	
Exemption	1,000	-102.00
Total Taxable	28,130	2,876.00

Assessment History

Tax Year	Statement Number	Billed Owner	Tax Area	Total Value	Exemptions	Taxable Value	Billed Tax
2025	2025-630021807	DAHLMAN TOM A & ALEXIS D	218	247,759	1000	27,281	2,789.00
2024	2024-630021807	DAHLMAN TOM A & ALEXIS D	218	258,063	1000	26,457	2,726.00
2023	2023-630021807	DAHLMAN TOM A & ALEXIS D	218	222,148	1000	25,658	2,680.00
2022	2022-630021807	DAHLMAN TOM A & ALEXIS D	218	158,091	1000	17,971	1,844.00
2021	2021-630021807	EDWARDS GREGORY & LORI A	218	158,482	1000	18,018	1,815.00
2020	2020-0021807	EDWARDS GREGORY & JUSTIN	218	163,005		18,561	1,875.00
2019	2019-0021807	EDWARDS GREGORY & JUSTIN	218	172,558		19,142	1,999.00
2018	2018-0021807	HOPE FINANCIAL SOLUTIONS LLC	218	85,344		10,241	1,048.00
2017	2017-0021807	HOPE FINANCIAL SOLUTIONS LLC	218	114,669		9,379	946.00
2016	2016-0021807	HAYES CAROLYN M	218	115,648		9,077	926.00
2015	2015-0021807	HAYES CAROLYN M	218	117,946		8,784	877.00
2014	2014-0021807	HAYES CAROLYN M	218	125,065		8,498	850.00
2013	2013-0021807	HAYES CAROLYN M	218	76,850		8,222	825.00

Mark and Christina Hanson
1309 N Broadway Ave
Shawnee, OK 74801
(651) 428-0107

April 13, 2026

Shawnee Planning Commission
City Hall Annex
222 N Broadway Ave.
Shawnee, OK 74801
(405) 878-1616

Dear Members of the Shawnee Planning Commission,

We are writing to respectfully request approval of a conditional use permit for a short-term rental property located at 1309 N Broadway Ave, Shawnee, Oklahoma.

This property will serve a very specific and limited purpose: to provide consistent, quiet, and reliable housing for remote faculty affiliated with the graduate health programs at Oklahoma Baptist University. Faculty members travel to campus periodically, typically every few months, to teach required in-person laboratory sessions. The intent of this residence is to support their work by offering a stable and professional lodging environment during these short stays.

Importantly, this property will not operate as a traditional short-term rental. It will not be listed on public platforms such as Airbnb or other vacation rental websites. Instead, the property will be privately managed and reserved exclusively for vetted faculty affiliated with the university. This controlled use ensures a predictable occupancy pattern, minimizes turnover, and maintains the residential character of the neighborhood. We have taken several proactive steps to ensure that the property will be a respectful and low-impact addition to the community:

- **Limited and predictable occupancy:** Guests will be faculty members visiting for academic purposes, not tourists or large groups.
- **Quiet use:** The nature of faculty travel, primarily for teaching, results in low-noise, low-traffic occupancy.
- **Strict house rules:** We have established clear expectations regarding noise, parking, and property use, which all guests must agree to prior to their stay.
- **Private management:** The property will be directly overseen by the owners, ensuring accountability and responsiveness to any concerns.
- **Neighborhood compatibility:** No events, parties, or commercial activities will be permitted on the premises.
- **Parking management:** Adequate garage and driveway parking is available to prevent congestion or disruption in the street.

Our goal is to support OBU and the Shawnee community by providing essential housing for faculty who contribute to the training of future healthcare professionals. This use aligns with the broader community interest by strengthening academic programs and supporting the presence of qualified educators in Shawnee. We are committed to being responsible property owners and respectful neighbors. Should any concerns arise, we will address them promptly and thoroughly.

Thank you for your time and consideration of this request. For your review, we have attached the rental agreement and house rules, which further outline the structure and expectations associated with this property. We would be happy to provide any additional information or answer any questions the Commission may have.

Sincerely,

Mark and Christina Hanson
651-428-0107
Christina.Hanson@okbu.edu

Hus Rental - Quick Facts

Please review the full rental agreement for more details.

Christy Cell: 651-428-0107
Mark Cell: 712-360-5290

1. Arrival & Check-In

- Please let Christy or Mark know if you need to arrive before 4pm or leave after 11am so that cleaning can be coordinated
- Entry method: You will receive a code for the lockbox the day before check-in
    - Do not share this code with anyone outside of your reservation. Codes are changed following each visit.

2. House Rules

- Occupancy limit:
    - 4 people overnight
    - 10 people in the house - no loud parties or gatherings allowed
- Quiet hours: 10 pm-7 am daily
- Parking
    - You can park one car in the garage and up to two cars in the driveway
    - Please ensure that you are not blocking the neighbor's half of the driveway
- No smoking, vaping, or pets allowed in the house or on the property
- **If you are staying on a <u>Friday</u>, please take trash to the curb in the morning and pull can in at night**

3. Check-Out Instructions

Please let Christy know if you cannot check-out before 11am (especially if another team is coming in the same day - need to coordinate cleaning)

- ☐ Leave dirty towels and washcloths in your shower/tub so that we know what to wash
- ☐ Leave used beds unmade so that they can be reset
- ☐ Empty food from the refrigerator
    - ☐ You can check with the next team to see if they want anything that is left
    - ☐ Items that can be frozen and used later can be left in the freezer
- ☐ Take all trash out to the blue bin
- ☐ Rinse any dirty dishes and put in dishwasher - leave door slightly ajar so they don't mold
- ☐ Turn off all lights (except the living room lamp on a timer)
- ☐ Return all outdoor furniture and grill to the garage (along right side wall, away from doors)
- ☐ Ensure that doors are locked behind you

4. Wi-Fi & Essentials

- Wi-Fi
    - Network:
    - Password:
    - Router is in the front entryway (for troubleshooting)
- Thermostat: This is set remotely, please text Christy or Mark if it needs to be changed
- Appliances (washer/dryer, dishwasher, coffee maker) are available for use
- Please let Christy know if any supplies are getting low
    - Extra trash bags are under the kitchen sink
    - Paper towels and toilet paper are in the close of Bedroom #3
    - Extra cleaning supplies are in the laundry room
- Contact us if something breaks or isn't working correctly

Short-Term Rental Agreement

Regarding the rental, the parties agree:

Leased Property

1. The Lessor agrees to rent to the Guest the property, 1309 N Broadway Ave, Shawnee, OK 74801, for use as short-term, non-primary, residential premises only. The primary Guest must be at least 21 years of age and must be present during the entire Term of the Lease. The Guest represents and warrants that they meet this age requirement. The Lessor reserves the right to request valid government-issued photo identification at or prior to check-in to verify age. Failure to meet the minimum age requirement will result in immediate termination of this Lease without refund.
2. Neither the property nor any part of the property will be used at any time during the term of this lease by the Guest as permanent housing, or for the purpose of carrying on any business, profession, or trade of any kind.
3. The Guest will not sublet or grant any concession or license to use the Property without the prior written consent of the Lessor.

Maximum Guests

4. The Guest agrees that no more than **4 people** are permitted to stay overnight in the Property without the prior written consent of the Lessor.
5. The maximum occupancy for the Property is **10 people** at any given time, including children.

Term

6. The term of the Lease commences at **4:00pm** on the day of check-in and ends at **11:00am** on the day of check-out.
7. The Guest agrees to contact the Lessor for permission for any late check-out or additional nights.

Property Rules and Amenities

8. No pets or animals are allowed to be kept in or about the Property, with the exception of service animals. If the Guest is found to have pets on the Property, the Lessor may immediately terminate the Lease, without reimbursement to the Guest.
9. Subject to the provisions of this Lease, the Guest is entitled to use parking for a maximum of 3 vehicles, with one parked in the garage. No more than 2 vehicles may be parked in the driveway at any time. The Guest agrees to park only on the Property's designated side of the shared driveway and must not block access to the adjoining property at any time. Vehicles found blocking the neighboring property's access may be towed at the Guest's expense without further notice.
10. Internet will be provided at the Property for the Guest during the Term of the Lease as a courtesy and is not guaranteed. No refund or discount will be given in case of the internet not functioning.
11. The Lessor agrees to supply and the Guest agrees to use and maintain in reasonable condition, normal wear and tear excepted, all furnishings and amenities in the Property.

12. The Guest acknowledges appropriate property condition upon check-in unless reported to the Lessor within 24 hours.
13. The Guest will not smoke or vape anywhere in the Property, nor permit any visitors to smoke or vape in the Property. Evidence of smoking will result in a minimum $100 cleaning fee.
14. The Guest agrees to maintain Quiet Hours between 10pm and 7am daily.

Rent

15. The Guest will pay rent at the rate of **$89.00 per person, per night**.. The total rent due is calculated by multiplying the nightly per-person rate by the number of guests by the number of nights stayed. All quoted rental rates are exclusive of applicable taxes. The Guest is responsible for the payment of all applicable taxes, including but not limited to Oklahoma state sales tax, Pottawatomie County lodging tax, and any City of Shawnee lodging or occupancy taxes, as required by law. Applicable taxes will be itemized separately on the Guest's invoice or booking confirmation. Guests claiming tax-exempt status must provide a valid, organization-issued tax exemption certificate and statement to the Lessor **prior to check-in**. Individual guests paying personally are not eligible for tax exemption regardless of their organizational affiliation.
16. The Lessor will not issue any refunds for minor inconveniences to the Guest.
17. The Guest will be responsible to pay for all reserved nights unless notice is provided according to the Early Termination clause.

Termination for Breach

18. The Lessor may terminate the Lease immediately and without notice if the Guest violates or breaches any term of this Lease.
19. The Guest will be required to vacate the property immediately following any finding indicating illegal activity.
20. Upon the Guest’s breach, the Lessor may require the Guest to vacate the Property, which the Guest must do immediately upon request.
21. No rental costs will be reimbursed, and the Guest will be responsible for the payment of the entire Term of the Lease as stated in this Lease agreement.

Early Termination

22. The Lessor may terminate this Lease prior to check-in or during the Term only in the event of property damage, safety concerns, or circumstances beyond Lessor’s control.
23. The Guest may terminate any portion of this lease with at least 2 days notice for 100% refund of the cancelled nights.

Lessor Access

24. The Lessor may enter the Property at any time in case of an emergency to protect the Property. In cases of non-emergency, the Lessor may enter the Property with a minimum of 12 hours notice to the Guest, at a reasonable time, to complete repairs, maintenance, or improvements, or to inspect the Property. The Guest shall not unreasonably withhold consent for the Lessor to enter the Property for the stated purposes. The Lessor shall not abuse the rights of access, harass the Guest, or otherwise infringe on the Guest’s right to quiet enjoyment of the Property during the Term.

Security Camera Disclosure

25. The Guest is hereby notified that the Property is equipped with exterior security cameras located at the front door entrance and driveway. **These devices monitor the exterior of the Property only.** There are no audio or video recording devices inside the Property.
26. The Guest agrees not to tamper with, obstruct, disable, or remove any exterior security devices. Violation of this provision will result in immediate termination of this Lease without refund, and the Guest will be liable for the cost of repair or replacement of any damaged devices.
27. The Guest is prohibited from installing any surveillance, recording, or monitoring devices anywhere on the Property during the Term.

Utilities and Maintenance

28. All utilities and maintenance in relation to the Property are included in the Rent and will be paid by the Lessor, except as otherwise provided in this Lease.
29. The Lessor will provide and keep the Property in a habitable and safe condition during the Term of the Lease.
30. No refunds will be issued for utility outages beyond the Lessor's control. Temporary interruptions shall not constitute grounds for a refund.
31. The Guest will leave the Property at the end of the Term in the same condition it was found at the beginning of the Term. If the Guest leaves the Property in a state that requires additional maintenance, repair, or replacement, the Guest agrees to pay for the costs of returning the Property to the condition it was found prior to the Guest's stay.
32. The Guest will promptly notify the Lessor of any damage, or of any situation that may significantly interfere with the normal use of the Property or to any furnishings supplied by the Lessor.
33. The Guest will not be charged an additional fee for standard cleaning. Any reasonable costs related to the regular cleaning of the property will be included in the Rent.
34. If the Property requires excessive cleaning, above and beyond regular cleaning, due to any cause, the Guest shall be invoiced and charged for such excessive cleaning at a reasonable rate.

Prohibited Activities and Materials

35. The Guest will not use the Property to host large gatherings exceeding 10 people or events that will disturb the neighbors of the Property.
36. The Guest will not keep or have on the Property any article or thing of a dangerous, flammable, or explosive character that might unreasonably increase the danger of fire on the Property or that might be considered hazardous by any responsible insurance company.
37. The Guest is prohibited from the storage of expensive articles on the Property if it creates an increased security risk.
38. The Guest will not perform any activity on the Property that results in utility usage materially exceeding normal residential use including electricity, heat, water, sewer, trash management, or other utilities on the Property.
39. The Guest will not tamper with locks, security systems, fire alarms, smoke detectors, carbon monoxide detectors, and the like.

Insurance and Liability

40. The Guest is hereby advised and understands that the personal property of the Guest is not insured by the Lessor for either damage, theft, or loss, and the Lessor assumes no liability for any such loss.
41. The Guest agrees to indemnify and hold harmless the Lessor, and the owner of the Property, to the extent permitted by law, arising from the Guest's use, misuse, or negligence, for claims of property damage and personal injury to the Guest or their visitors from any cause arising from the use of the property.
42. The Guest is responsible for any person or persons who are upon the Property at the request of the Guest, either express or implied, including for purposes of visiting the Guest, making deliveries, or for any other reason.
43. Neither party shall be held liable for any failure or delay in performing their obligations under this Agreement if such failure or delay is caused by circumstances beyond their reasonable control, including but not limited to natural disasters, acts of God, government-mandated orders or restrictions, public health emergencies, fire, flooding, or utility failures affecting the broader community.
44. In the event of a force majeure circumstance that prevents occupancy of the Property, the Lessor will refund the Guest for all unused nights within 10 business days. Neither party shall be entitled to additional compensation beyond this remedy. The affected party shall notify the other party as soon as reasonably practicable upon the occurrence of a force majeure event.
45. To the fullest extent permitted by applicable law, Hus LLC's total liability to the Guest for any claim arising out of or related to this Agreement, whether in contract, tort, or otherwise, shall not exceed the total amount of rent paid by the Guest for the stay in question. Hus LLC shall not be liable for any indirect, incidental, consequential, or punitive damages of any kind.

Dispute Resolution

46. In the event of a dispute arising out of or relating to this Agreement, the parties agree to first attempt resolution through good-faith negotiation for a period of no less than 14 days following written notice of the dispute by either party.
47. If the dispute is not resolved through negotiation, the parties agree to submit the matter to non-binding mediation in Pottawatomie County, Oklahoma, before initiating any legal proceedings. The cost of mediation shall be shared equally by the parties.
48. If mediation fails to resolve the dispute, either party may pursue their legal remedies in the appropriate courts of Pottawatomie County, State of Oklahoma. The prevailing party in any such legal action shall be entitled to recover reasonable attorney's fees and court costs from the non-prevailing party.

Governing Law

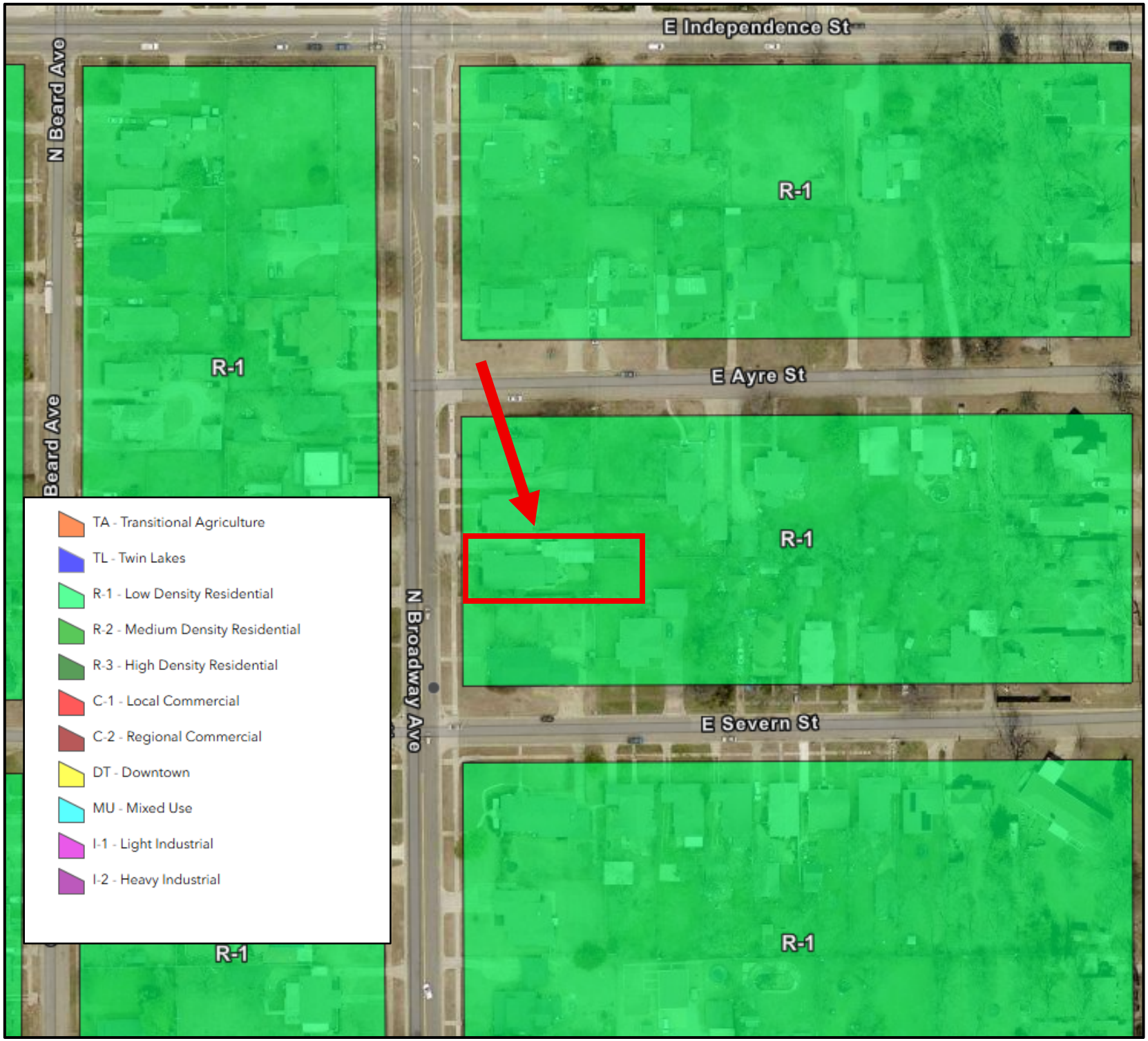
49. This Lease will be construed in accordance with and exclusively governed by the laws of the State of Oklahoma. Any disputes arising under this Agreement shall be subject to the exclusive jurisdiction of the courts of **Pottawatomie County, State of Oklahoma**.
50. The Parties will comply with standards of health, sanitation, fire, housing, and safety as required by law.

Entire Agreement and Severability

51. This Agreement constitutes the entire agreement between the parties and supersedes all prior and contemporaneous agreements, negotiations, and understandings, whether oral or written, relating to the subject matter herein. No modification or amendment of this Agreement shall be binding unless in writing and signed by both parties. The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of such provision or of the right to enforce it thereafter.
52. If any provision of this Agreement is determined to be invalid, illegal, or unenforceable in any respect, such determination shall not affect the validity or enforceability of any other provision, and this Agreement shall be construed as if such invalid provision had never been included. To the extent permitted by law, any such invalid or unenforceable provision shall be modified and enforced to the minimum extent necessary to reflect the original intent of the parties.

Primary Guest Digital Review & Acknowledgement Date: _____

Primary Guest Name: _____


E Independence St
N Beard Ave
Beard Ave
R-1
R-1
E Ayre St
R-1
N Broadway Ave
E Severn St
R-1
R-1
TA - Transitional Agriculture
TL - Twin Lakes
R-1 - Low Density Residential
R-2 - Medium Density Residential
R-3 - High Density Residential
C-1 - Local Commercial
C-2 - Regional Commercial
DT - Downtown
MU - Mixed Use
I-1 - Light Industrial
I-2 - Heavy Industrial

Sec. 22-199. Commercial use-specific regulations.

Lodging Use-Specific Regulations

I. *Short-term rental.*

1. A short-term rental is defined as the rental of an existing or otherwise permitted dwelling unit, or any portion thereof, for not more than 30 days, where the owner is engaged in a contract for the rental of that specific dwelling unit or any portion thereof.

    a. Application and approval of a conditional use permit is required before application of the license is approved.

    b. An annual short-term rental license may be issued to eligible applicants by the city. A short-term rental license is a privilege that may be denied, suspended, revoked, or not renewed.

    c. Short-term rental units shall only be utilized by those individuals who are renting said units, and then only for the purposes of overnight accommodation.

    d. Short-term rentals shall not adversely affect the residential character of the neighborhood, nor shall the use generate noise beyond what is allowed under city code, vibration, glare, odors, or other effects that unreasonably interfere with any person's enjoyment of their residence.

    e. A licensee or guest of a short-term rental shall not use or allow the use of sound equipment, amplified music, and musical instruments.

    f. A licensee or guest of a short-term rental shall not violate any parking ordinances of this Code. Suitable parking based on proposed occupancy must be available on-site, and the use of street parking as the primary guest parking is not allowed.

    g. Guest occupancy limits are established for each short-term rental.

    h. Anyone under the age of 18 is prohibited from renting a short-term rental.

    i. All short-term rental properties shall pay a license application fee and a license renewal fee, as noted in the city fee schedule.

    j. All short-term rental properties shall be inspected by the city annually.

    k. Short-term rental licenses shall not be transferrable.

    l. No person shall offer or engage in a short-term rental in or on any part of the property not approved for residential occupancy. Examples include, but are not limited to, a vehicle or RV parked on the property, storage shed, trailer, garage, or any temporary structure such as a tent.

2. *Short-term rental, residential; license required; compliance with applicable codes.* Any fraud, material misrepresentation, or false statements contained in the attestations, required documentation, or correlating application material shall be grounds for immediate revocation of a short-term rental license. Furthermore, all requirements shall be continuously maintained throughout the duration of the permit. These requirements shall be verified as having been met through an annual inspection.

    a. No person shall manage or operate a short-term rental without an annual license, as provided herein, issued by the community development department.

    b. Licenses for short-term rental shall expire annually on the date the license was originally granted or immediately upon change of ownership. Licenses may be renewed annually upon filing a renewal application with the community development department.

c. No license shall be issued or renewed until the applicant verifies that tax permits have been issued by the State of Oklahoma and provides evidence that all applicable collection of taxes will take place or is taking place.

d. No license shall be issued or renewed where taxes are delinquent and are owed by the owner or operator of the property or if the property violates any section of this Code. No renewal shall be issued for a property deemed to breach this Code until such violation is resolved through final disposition of a prosecution filed in the municipal or district court or upon certification by the building code official that the property is in compliance with applicable codes.

e. No short-term rental license shall be issued until a conditional use permit (CUP) has been approved by the city.

f. No person shall offer or engage in a short-term rental without complying with applicable building and fire codes.

g. Use of a short-term rental for any commercial events is prohibited. Each short-term rental shall comply with all applicable noise ordinances.

h. The number of occupants at any given time in a short-term rental unit shall not exceed the number of beds.

3. *Suspension, revocation; notice and appeal; complaint process.*

a. A license issued may be suspended or revoked by the city for failure to pay applicable sales and/or occupancy taxes due or for violation of any section of this Code or state law.

b. Failure to renew the short-term rental license annually will require a new license application to be submitted and charged the initial fee as described in the city fee schedule.

c. A resident within 300 feet of the short-term rental may file a complaint with the city if they feel the short-term rental unit is noncompliant with the provisions of this division.

d. No license shall be suspended or revoked until the owner has been accorded written notice of the violation(s) and administrative hearing with the city.

e. The decision to suspend or revoke the license may be appealed to the city commission by filing notice thereof with the city clerk within ten days of said action.

4. *Covenants, deed restrictions; overlay requirements.* This division or any section therein is not intended to be construed in derogation of, or in conflict with, any restrictive covenant, deed restriction, or lease agreement that may be applicable. This division or section therein shall be subject to any applicable overlay district or provision thereof or any zoning restriction unique to a particular area or parcel.

5. *Penalty.* Violation of division 3, section 22-199.I. shall be deemed a class C offense. Each day a short-term rental is operated in violation of said section shall constitute a separate offense.

Conditional Use Permit (CUP)

ADDRESS: 1309 N Broadway

CASE NUMBER: CUP01-26

USE APPROVED: Short-Term Rental

CONDITIONS OF APPROVAL: N / A

UPON DUE NOTICE OF THIS PUBLIC HEARING AND CONSIDERATION OF COMMENTS AND RECOMMENDATIONS OF ALL INTERESTED PARTIES, THE BOARD OF COMMISSIONERS OF THE CITY OF SHAWNEE, OKLAHOMA, DOES HEREBY AUTHORIZE THE CONDITIONAL USE OF THE LAND OR BUILDINGS TO OCCUR ON THE SUBJECT PROPERTY ACCORDING TO THE INFORMATION CONTAINED IN THE APPLICATION AND ILLUSTRATED ON THE SITE PLAN. THE USE PERMIT IS GRANTED WITH THE ABOVE-STATED CONDITIONS ON THIS __15th_ DAY OF ___June_____, 20__26__.

_____

ERIC STEPHENS, MAYOR
SHAWNEE CITY COMMISSION

(SEAL)

ATTEST:

_____

LISA LASYONE, CITY CLERK

Tourism Department
2820 N. Kickapoo Ave.
Shawnee, OK 74804
VisitShawnee.com

Date: June 15, 2026

To: Board of City Commissioners

From: Stacy Cramer Moore, Department of Tourism

Subject: Consideration of a resolution authorizing Staff to apply and administer the United States Department of Agriculture's (USDA) Rural Business Development Grants (RBDG) in Oklahoma and authorizing the City Manager to sign the grant documents.

Background:
The purpose of this memorandum is to seek authorization and support for an application to the USDA Rural Business Development Grant (RBDG) program. This grant would facilitate a targeted infrastructure improvement project at 222 E Main Street (formerly Marquis Furniture), currently occupied by *The Guilded Grayland owned by Philip and Angela Rowland, and Matthew and Madeline Gragg*. This is a public-private partnership with no city funding and limited staff time.

Project Overview
The project focuses on essential safety and structural upgrades to bring this historic Main Street property back into full commercial production. The core components of this project include:

- **Installation of sprinkler/fire suppression equipment:** Essential for safety and code compliance.
- **Refinishing of floors: Necessary for the functional use of the space for public commercial activity.**
- **Code compliance issues** critical to success, but not known at this time.

This initiative aims to preserve a significant building on Main Street while enabling the continued expansion of a local business that fosters community engagement and economic activity.

Public-Private Partnership Model
This project is structured as a public-private partnership. The City of Shawnee will act as the applicant/grantee, providing:

- **Oversight and professional expertise** to ensure the grant is managed in full compliance with federal regulations.
- **Administrative staff time** as required for project inspection and project management.

Crucially, no City funds will be used for the physical construction/renovations. The grant funds will be passed through or applied directly to the qualified contractor/renovation costs, ensuring the City's financial risk is minimized while maximizing the economic benefit to the downtown corridor. **If successful, this model will serve as a template for future partnerships to assist other private property owners in meeting modern code parameters, thereby revitalizing Shawnee's historic district.**

About the USDA Rural Business Development Grant (RBDG)
The RBDG program is a competitive federal grant designed to support targeted technical assistance, training, and construction projects that promote economic development in rural areas.

- **Eligibility:** Public bodies (like the City of Shawnee) are eligible applicants.
- **Focus:** The program is specifically designed to support the "small and emerging" business sector, making *The Guilded Grayland*—a local business dedicated to community-building and retail—an ideal beneficiary.
- **Strategic Value:** By assisting with infrastructure costs (like fire suppression), the City removes a significant barrier to entry for private businesses, allowing them to focus resources on job creation and expanded services.

Financial Impact: No city funds will be used in this project. Staff time is limited to expertise in administering this type of grant and the usual tasks of inspecting a project of this type.

Attachments: Resolution authorizing USDA RDBG Application 2026

Staff Recommendation: Staff recommends approval to secure these federal funds for the City of Shawnee.

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING STAFF TO APPLY AND ADMINISTER THE USDA'S RURAL BUSINESS DEVELOPMENT GRANTS (RBDG) IN OKLAHOMA AND AUTHORIZING THE CITY MANAGER, TO SIGN THE GRANT DOCUMENTS.

WHEREAS, the City of Shawnee, Oklahoma, is a municipal corporation organized and existing under the laws of the State of Oklahoma; and

WHEREAS, the City of Shawnee desires to apply for a Rural Business Development Grant (RBDG) from the United States Department of Agriculture (USDA) Rural Development in an amount not to exceed $500,000; and

WHEREAS, the grant funds will be used to support necessary building safety and infrastructure improvements, specifically the installation of fire suppression sprinkler equipment, the refinishing of floors, and the remediation of code compliance issues at the property known as 222 East Main Street, Shawnee, OK 74801 (formerly known as Marquis Furniture and currently occupied by *The Guilded Grayland*); and

WHEREAS, this project is structured as a public-private partnership aimed at bringing a major downtown property back into full production, enhancing public safety, and establishing a template for future economic revitalization efforts within the City of Shawnee; and

WHEREAS, the City Commission has reviewed the proposed scope of work and finds the project to be in the best interest of the City and the community served.

NOW, THEREFORE, BE IT RESOLVED, by the City Commission of the City of Shawnee, Oklahoma, as follows:

1. **Authorization to Apply:** The City of Shawnee is hereby authorized to submit an application for the USDA Rural Business Development Grant in an amount not to exceed $500,000 and to provide all information and documentation required by the USDA in connection with said application.
2. **Designation of Authorized Representative:** Mark Simpson, City Manager, is hereby authorized and directed to execute and sign the grant application, grant agreement, and any other documents required by the USDA Rural Development to administer, perform, and complete the project on behalf of the City.
3. **Commitment of Resources:** The City of Shawnee agrees to comply with all applicable federal, state, and local laws, regulations, and reporting requirements associated with the receipt and administration of these federal funds, and to provide the necessary administrative oversight and inspection services to ensure the project's successful completion.

Passed and approved this 15th day of June, 2026.

CITY OF SHAWNEE, OKLAHOMA:

SEAL
ATTEST:

_____
ERIC STEPHENS, MAYOR

_____
LISA LASYONE, MMC, CITY CLERK

DRAFT

City Manager Department
130 N. Broadway Ave., Suite 100
Shawnee, OK 74801
ShawneeOK.org

Date: June 15, 2026

To: Board of City Commissioners

From: Joe Vorndran, City Attorney

Subject: Discussion regarding proposal to amend Article VI of Chapter 20, providing certain prohibitions against certain public conduct contrary to public health and safety, which shall be added to Chapter 20 [Offenses and Miscellaneous Provisions] of the City Code; and also providing for severability, codification, and repealer.

Background: A proposed ordinance was on the April 20, 2026, City Commission to consider amended Article VI of Chapter 20. At that time, the item was deferred to the July 20, 2026, City Commission Meeting. Staff is requesting discussion and direction on the Board's recommendation for the ordinance prior to it being considered at the July 20, 2026 City Commission meeting. The original proposed ordinance is attached for reference.

Financial Impact: None

Attachments: Proposed Ord - 04-20-2026 for Reference Only

Staff Recommendation: Direction on amendments.

ORDINANCE NO. _____

AN ORDINANCE AMENDING ARTICLE VI OF CHAPTER 20, PROVIDING CERTAIN PROHIBITIONS AGAINST CERTAIN PUBLIC CONDUCT CONTRARY TO PUBLIC HEALTH AND SAFETY, WHICH SHALL BE ADDED TO CHAPTER 20 [OFFENSES AND MISCELLANEOUS PROVISIONS] OF THE CITY CODE; AND ALSO PROVIDING FOR SEVERABILITY, CODIFICATION, AND REPEALER; AND DECLARING AN EMERGENCY.

WHEREAS, the Code of Ordinances of the City of Shawnee must be amended from time to time to comply with the laws of the State of Oklahoma and the Charter of the City of Shawnee; and

WHEREAS, it is the intent of the City Commission in enacting this ordinance, to provide for, and protect the public health, safety, and welfare of the City of Shawnee, Oklahoma;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION FOR THE CITY OF SHAWNEE, POTTAWATTOMIE COUNTY, STATE OF OKLAHOMA, THAT CHAPTER 20 "OFFENSES AND MISCELLANEOUS PROVISIONS" OF THE CITY CODE BE AMENDED TO ADD THE FOLLOWING SECTIONS THAT PROVIDE CERTAIN PROHIBITIONS AGAINST CERTAIN PUBLIC CONDUCT CONTRARY TO PUBLIC HEALTH AND SAFETY WITHIN CITY LIMITS, AS DEFINED BELOW:

SECTION I: Chapter 20 ["Offenses and Miscellaneous Provisions"] is amended by adding Section 20-244, which shall include, and place into effect, the following language:

Section 20-244. – Unlawful Camping.

A. For the purposes of this Section, the term "camp" or "camping" shall be defined as the use as a temporary or permanent place of dwelling, lodging, or living accommodation. "Camping facilities" shall include, but not be limited to, personal belongings, tents, recreational vehicles, travel trailers, or other temporary structures used for storing personal belongings, sleeping, or carrying on cooking activities

B. It shall be unlawful and a public nuisance for any person to camp; establish, maintain, allow, operate, or occupy camp facilities; or use camping paraphernalia to achieve the foregoing in the following areas:

    1. Any public or private street or right-of-way, including sidewalks, bus stops, and public landscaping;

    2. Any parking lot, yard, building setback, vacant land, open space, park, or any other area open to, accessible to, or controlled by the public, whether improved or unimproved;

    3. In, on, under, or adjacent to any structure not intended for human occupancy;

    4. In, on, under, or adjacent to a parked vehicle on any public or private property, including but not limited to, an automobile, bus, truck, camper, trailer, or recreational vehicle. For purposes of this section, "recreational vehicle" shall have the same meaning as provided in Section 18-1 of this Code.

C. The prohibition on camping in this section shall not apply to the following:

    1. Camping on residential private property with consent of the property owner, and where such use does not violate any provision of this Code or Oklahoma state law and does not create or permit a public nuisance;

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2. Camping where specifically permitted within City-approved campgrounds or facilities, or on private property for which such activity is an acceptable use as determined by the City zoning map and defined in Section 22-197 of this Code;

3. Camping in connection with a special event as authorized by the City through issuance of a permit or other temporary exception.

D. The exceptions contained herein do not apply where camping is conducted in such a manner as to create inadequate sanitation or other public nuisance; nor violate any law; nor where the camping is of such frequency, intensity, or duration lasting more than seven (7) consecutive or aggregate days in any one-month period, or so as to constitute a use of land prohibited by zoning regulations; nor where the camping would be prohibited under any other provision of this Code concerning the use of mobile homes; nor where any fee, charge, or other monetary consideration is collected for the privilege of camping or for any services or the use of any facilities related thereto, other than at City-approved and sanctioned campgrounds or facilities.

E. Nothing in this Ordinance is intended to prohibit or make unlawful activities of a property owner or lawful tenant of private property that are incidental to the lawful and authorized use of private property for residential or other approved and legal purposes. Nothing herein is intended to prohibit or make unlawful activities of a property owner or other lawful tenant if such activities are expressly authorized by the City's zoning ordinance, other ordinances, or regulations.

State Law Reference: 11 O.S. § 22-120. (EFFECTIVE June 1, 2001)

SECTION II: Chapter 20 ["Offenses and Miscellaneous Provisions"] is amended by adding Section 20-245, which shall include, and place into effect, the following language:

Section 20-245. – Use of Motor Vehicles for Human Habitation.

A. It shall be unlawful for any person to use any motor vehicle as defined in Section 19-2 of this Code, and inclusive of recreational vehicles as defined in Section 18-1 of this Code, for human habitation on or in any public or private street, alley, parking lot, or any public or private property which is held open for public use.

For the purposes of this Section, human habitation shall be defined as the use of a structure for living, sleeping, cooking, and or bathing purposes. Indicia of human habitation shall include, but not be limited to, observations of the foregoing activities, as well as sleeping in or occupying a parked vehicle for longer than two (2) hours consecutively, between the hours of 11:00 p.m. and 5:00 a.m.

State Law Reference: 11 O.S. § 22-120. (EFFECTIVE June 1, 2001)

SECTION III: Chapter 20 ["Offenses and Miscellaneous Provisions"] is amended by adding Section 20-246, which shall include, and place into effect, the following language:

Section 20-246. – Enforcement of §§ 20-244, 20-245.

A. Each person shall be deemed guilty of a separate offense for each and every day, or portion thereof, during which any violation of or failure to comply with any of the provisions of the forgoing ordinances is committed, continued, or permitted by such person, and each instance shall be deemed punishable.

B. The provisions of this Chapter shall not be construed as permitting conduct not proscribed herein and shall not affect the enforceability of any other applicable provisions of law.

C. The City may enforce any violation of the foregoing ordinances by any and all means available by law, including but not limited to, a restraining order, preliminary or permanent injunction, and criminal or administrative enforcement.

D. These remedies are intended to be cumulative and may be used in conjunction with or in lieu of each other.

E. Except as provided in this Code, no citation for a violation of the foregoing ordinances, whether criminal or administrative, shall be issued to any person unless, at the time in question, the enforcement officer, in their reasonable discretion, is able to make an affirmative determination that there is a sleeping space practically available to such person in a shelter, based on the information known to the officer at the time, or which can be readily obtained in a reasonable amount of time.

In determining whether a sleeping space in a shelter is practically available to a person, enforcement officer shall consider the specific circumstances of the person and the specific policies and requirements of the shelter, including the following:

1. Availability of space in the shelter;

2. The means of transportation available to such person;

3. The distance between the homeless shelter and the location of the person;

4. The opening, closing, and chick-in times of the homeless shelter;

5. Limitations on the amount of consecutive nights a person can stay at the shelter, or other similar requirements; and

6. Any other circumstance of the person, or any policy or requirement of the homeless shelter, known by the enforcement officer, that would make the shelter practically unavailable to the person, even if the shelter would be practically available to someone else.

A shelter shall not be considered practically available under this subsection if it requires a person to participate in religious activities as a condition of receiving a sleeping space.

F. Notwithstanding any provisions to the contrary contained herein, no person may obstruct any public or private right-of-way either with their person, or with their personal property, in a way that creates a risk to the health and safety of passersby, or significantly impedes pedestrian traffic, or interferes with the use and enjoyment of public parks or facilities. Upon notice by an enforcement officer, any such person shall immediately remove the obstruction. Failure to remove the obstruction within a reasonable amount of time dependent on the circumstances shall be unlawful and shall constitute a public nuisance. Any personal property that is creating an obstruction as described in this subsection and is not removed within a reasonable time of receiving notice may be impounded as provided in this section.

State Law Reference: 11 O.S. § 22-120. (EFFECTIVE June 1, 2001)

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SECTION IV: Chapter 20 ["Offenses and Miscellaneous Provisions"] is amended by adding Section 20-247, which shall include, and place into effect, the following language:

Section 20-247. –Prohibition of Public Urination and Defecation.

A. The purpose of this Section is to prohibit persons from urinating or defecating in any place except a restroom in order to protect the public from unhealthy conditions resulting from such acts and to promote human decency. For purposes of this Section, the term "restroom" means any room or structure containing a flush toilet or receptacle for the deposit of human waste such as urine and feces, and which is fully enclosed so that the act of urination or defecation is not visible from the exterior of said room or structure.

B. It shall be unlawful for any person to urinate or deposit any urine in any place within the City except in a restroom as defined the preceding Subsection.

C. It shall be unlawful for any person to defecate or deposit any human feces in any place within the City except in a restroom.

D. Any person who violates any provision of this Section shall be guilty of a misdemeanor.

E. Violations of the provisions contained in this Section in connection with a medical emergency or episode shall be excepted from the penalties prescribed herein.

State Law Reference: 11 O.S. § 22-120. (EFFECTIVE June 1, 2001)

SECTION V: Statutory Construction. It is the intent of the City Commission of the City of Shawnee, Oklahoma to supplement applicable state and federal law and not to duplicate or contradict such law.

SECTION VI: Severability. The provisions of this Ordinance are severable and, if any sentence, provision, or other part of this Ordinance shall be held invalid, the decision of the court so holding shall not affect or impair any of the remaining parts or provisions of this Ordinance.

SECTION VII: Codification. This Ordinance shall be codified in the City Municipal Code, and the codifier is authorized to set out the Ordinance, as a whole, as appropriate

SECTION VIII: Repealer. All sections, subsections, clauses, and sentences of existing law in conflict with this ordinance, are repealed.

SECTION IX: Emergency. It being immediately necessary for the preservation of the peace, health, safety and public good of the City of Shawnee, Oklahoma and the inhabitants thereof that the provisions of this Ordinance be put into full force and effect, an emergency is hereby declared to exist, by reason whereof, this ordinance shall take effect and be in full force and effect after its passage, as provided by law.

PASSED AND APPROVED this ____ day of_____, 2026.

_____
ERIC STEPHENS, MAYOR

ATTEST:
(SEAL)

_____
LISA LASYONE, MMC, CITY CLERK

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Emergency clause separately passed and approved on this ____ day of_____, 2026.

_____
ERIC STEPHENS, MAYOR

ATTEST:
(SEAL)

_____
LISA LASYONE, MMC, CITY CLERK

Approved as to form and legality this _____ day of _____, 2026.

_____
JOSEPH M. VORNDRAN
CITY ATTORNEY

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Finance Department
16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: June 15, 2026

To: Mayor and City Commission

From: Kimberly Hoover, Finance Director

Subject: May Sales and Use Tax Deposit

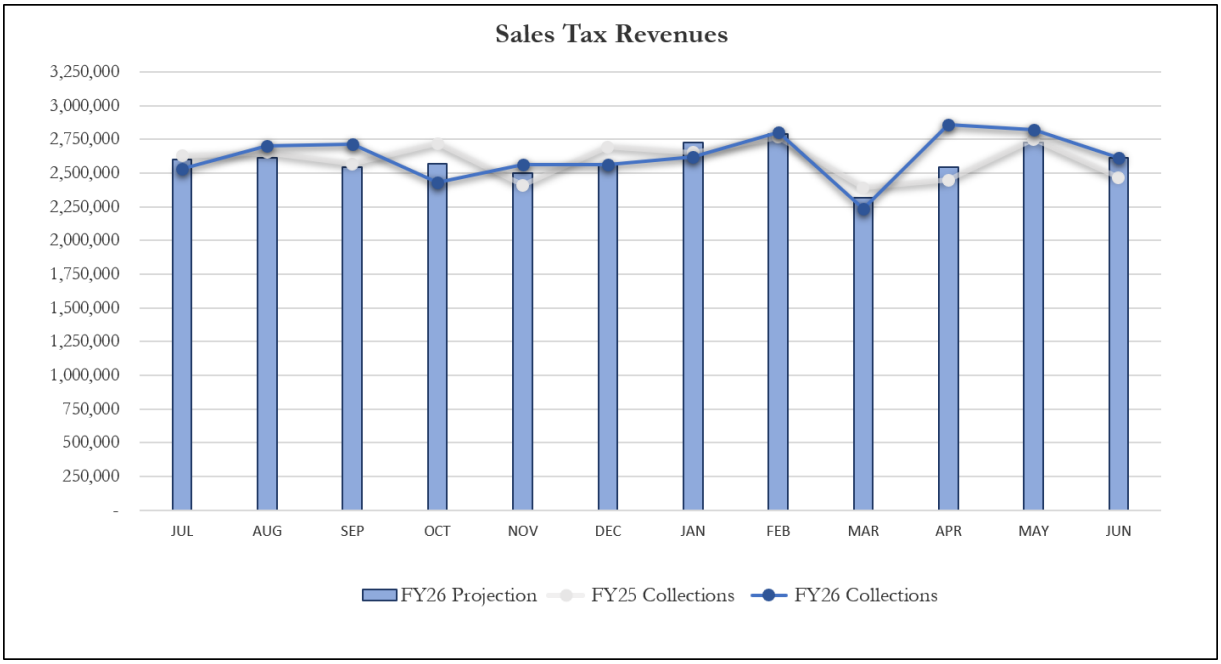
Background: The Oklahoma Tax Commission (the "OTC") collects and enforces collection of sales and use taxes, including special earmarked taxes such as alcohol and tobacco, for the entities responsible for remitting taxes to the City of Shawnee. Entities with monthly tax liabilities exceeding $2,500 are required to remit tax estimates each month by the 20th; in addition, entities are required to report their final tax collections for the previous month along with a final payment of taxes for the previous month on the 20th. To summarize, tax collections remitted to the City of Shawnee by the OTC in June consist of May estimates and April final reported collections. Any taxes collected for months prior to March will include late penalties and interest accrued.

- Sales Tax Collection Allocated by Fund – The June tax deposit was $2,614,357.34 including interest of $3,961.59, to be allocated as follows:

Fund	Allocation
General Fund	$ 1,306,733.26
2018 Capital Improvements Fund	326,683.32
Capital Improvements Fund	253,179.57
Street Improvements Fund	285,847.90
Economic Development Fund	32,668.33
Police Sales Tax Fund	40,835.41
Fire Sales Tax Fund	40,835.41
2023 Capital Improvements Fund	326,683.32
Total Sales Taxes Collected	$ 2,613,466.52

- Finance Department Report - Sales and use tax collections totaled $3,026,856.20 for June 2026. Sales tax projections are based on an average for the most recent three years of sales tax history. For the year, sales tax collections are up $337,417 or 1.08%, above the projected budget year-to-date, across 8 funds. Use tax collections are down $57,770 or 1.17% below the projected budget year-to-date.

    - Fiscal Year 2026 Sales Tax Collections and Performance:

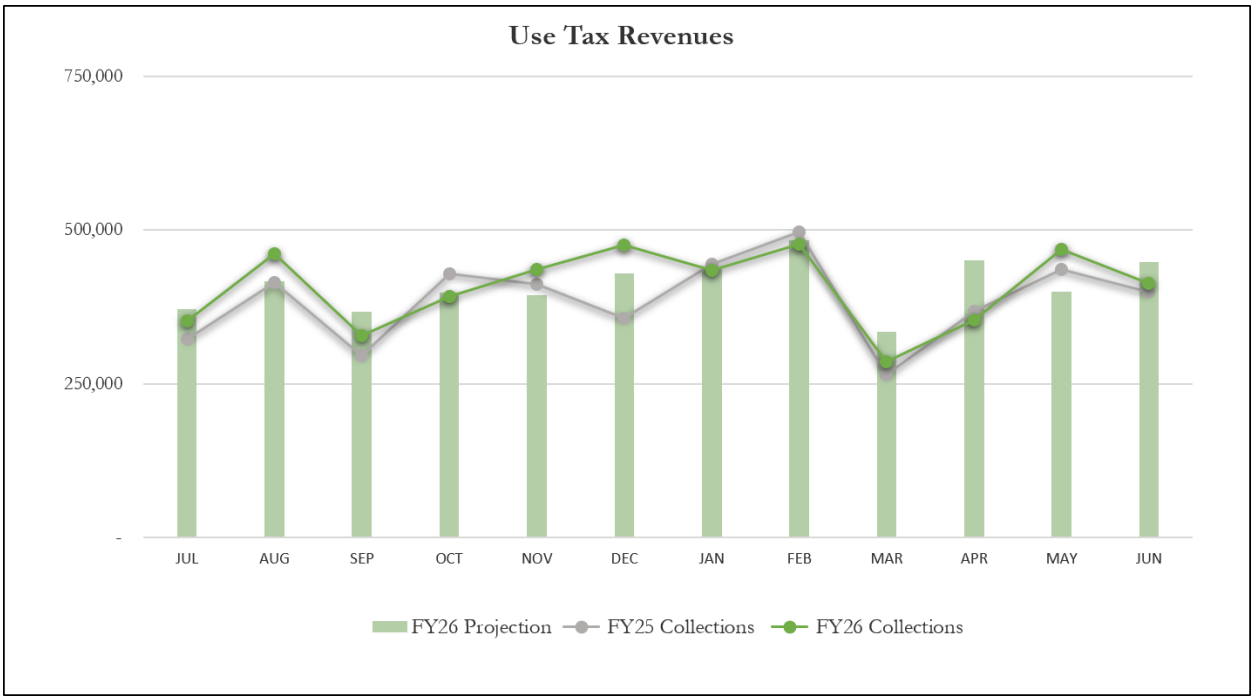


	Projected Budget	Actual	Amount Variance	Percentage Variance
Sales Tax Receipts - June 2026	$ 2,614,357	$ 2,613,467	$ (891)	-0.03%
Sales Tax Receipts (year-to-date):	$ 31,115,624	$ 31,453,041	$ 337,417	1.08%

	June 2025	June 2026	Amount Variance	Percentage Variance
Sales Tax Receipts (vs Prior Year):	$ 2,750,827	$ 2,821,860	$ 71,033	2.58%

	Year To Date FY 2024	Year To Date FY 2025	Amount Variance	Percentage Variance
Sales Tax Receipts (vs Prior Year):	$ 31,142,105	$ 31,453,041	$ 310,936	1.00%

- Fiscal Year 2026 Use Tax Collections and Performance:



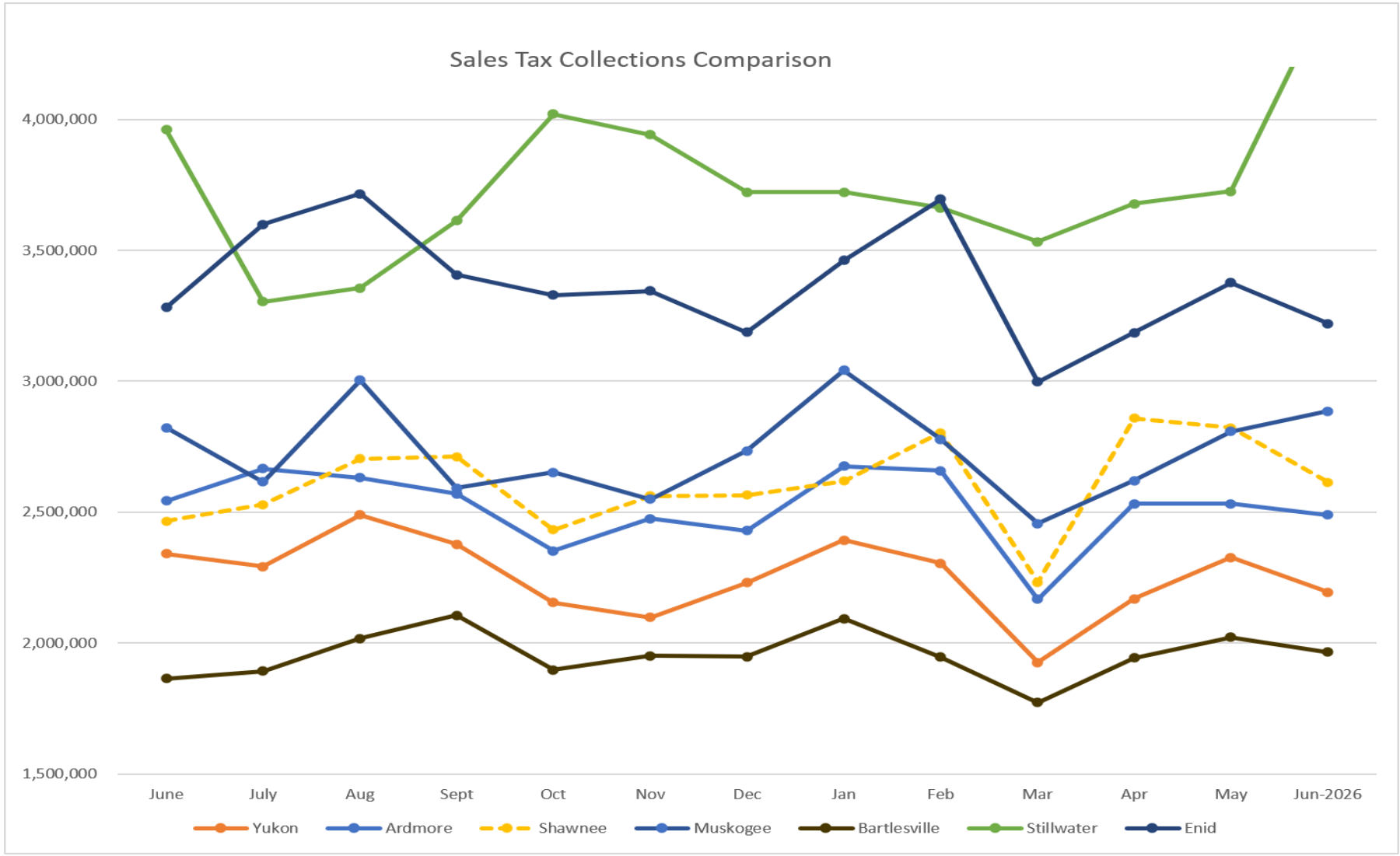
	Projected Budget	Actual	Amount Variance	Percentage Variance
Use Tax Receipts - June 2026	$ 448,597	$ 413,390	$ (35,207)	-7.85%
Uses Tax Receipts (year-to-date):	$ 4,935,032	$ 4,877,262	$ (57,770)	-1.17%

	June 2025	June 2026	Amount Variance	Percentage Variance
Use Tax Receipts (vs Prior Year):	$ 435,552	$ 468,207	$ 32,655	7.50%

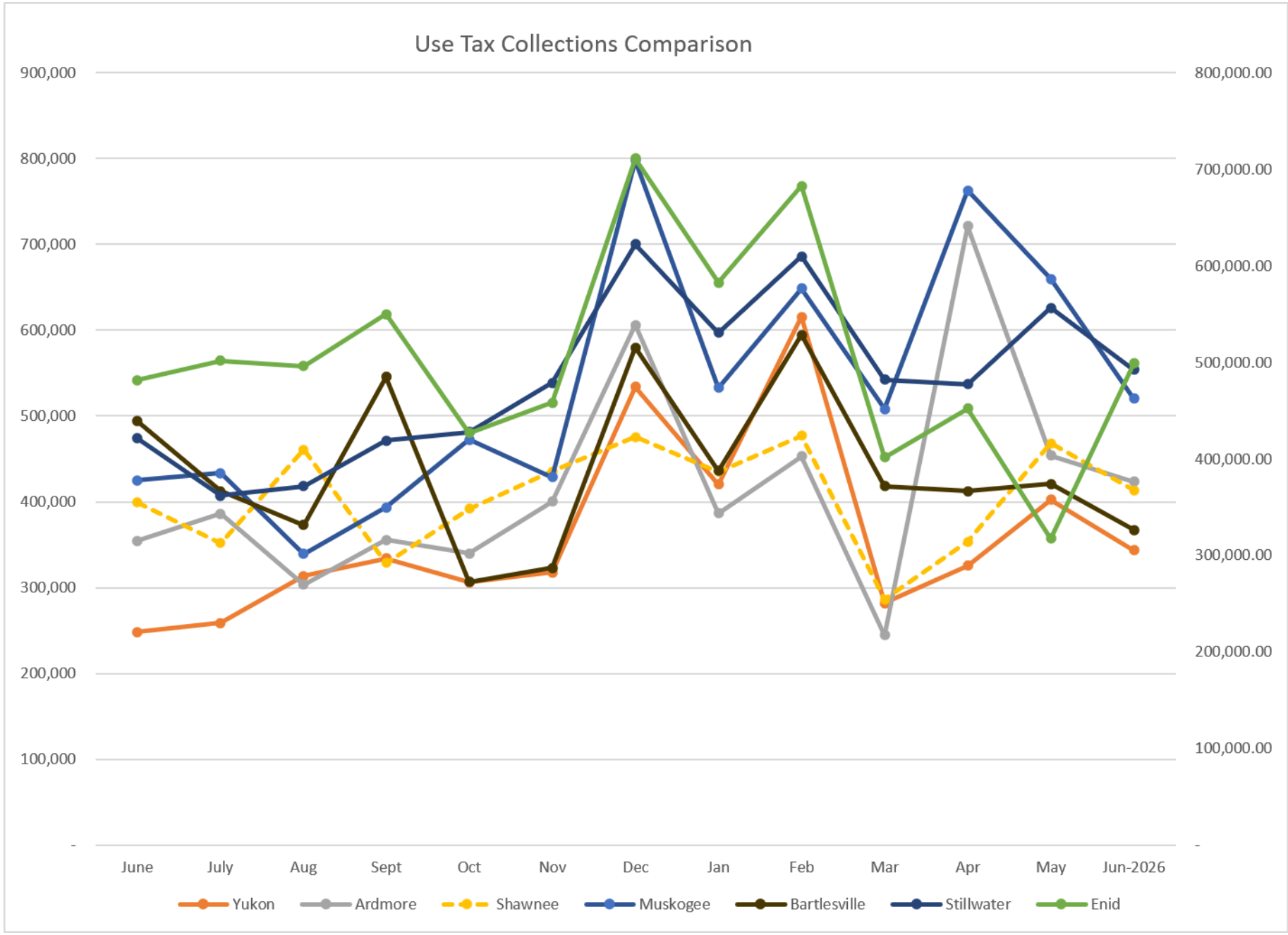
	Year To Date FY 2024	Year To Date FY 2025	Amount Variance	Percentage Variance
Use Tax Receipts (vs Prior Year):	$ 4,638,882	$ 4,877,262	$ 238,381	5.14%

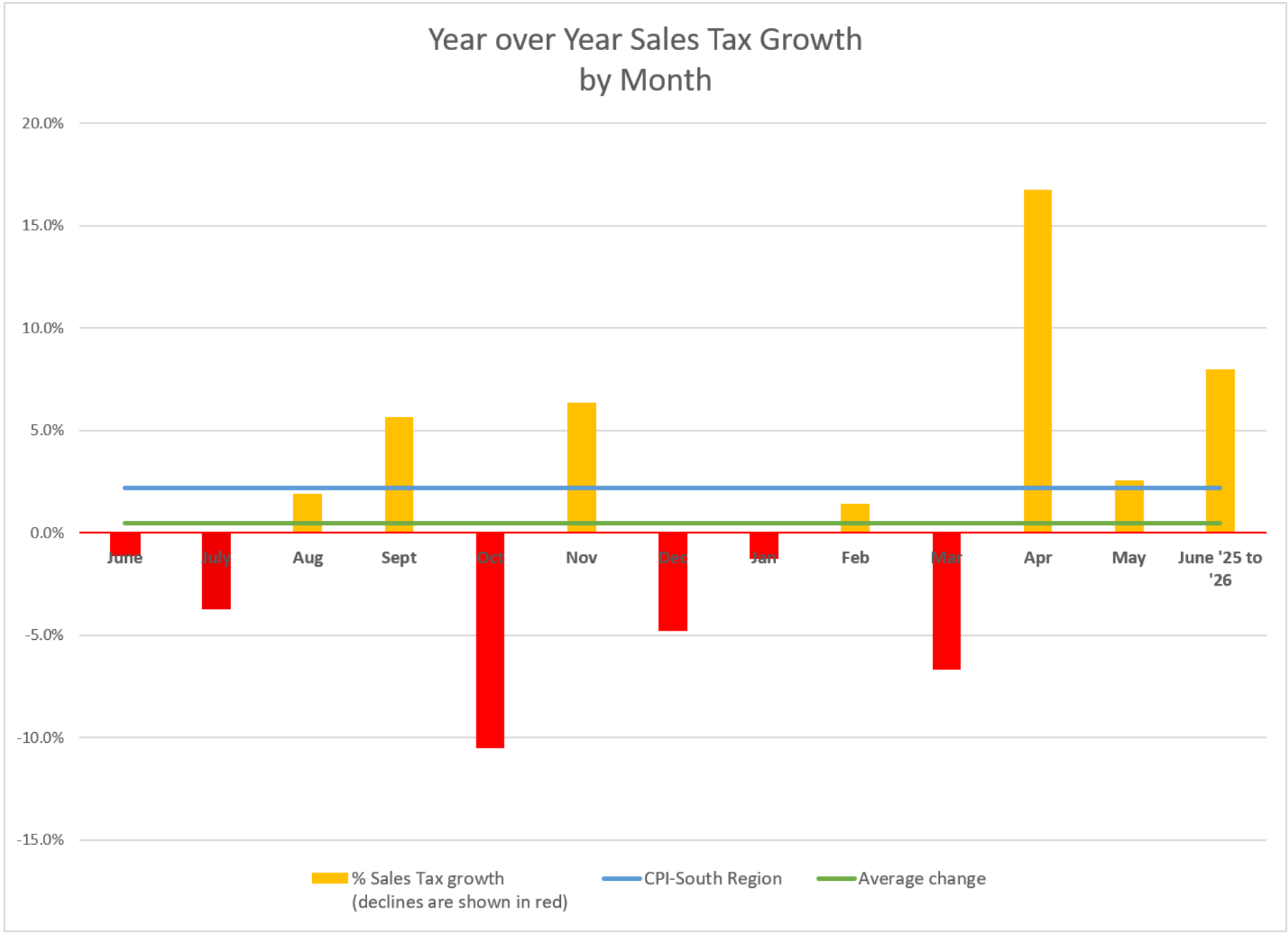
- Fiscal Year 2026 – General Fund Sales & Use Tax – Above Projections:

General Fund Projections (year-to-date)		
Sales Tax Above/(Below) Projections:	$	168,708
Use Tax Above/(Below) Projections:	$	(57,770)
Appropriated:		
Total Appropriated	$	-
Total Unappropriated:	$	110,938



	Yukon	Ardmore	**Shawnee**	Muskogee	Bartlesville	Stillwater	Enid
Population	23,630	24,725	**31,377**	36,878	37,290	48,394	51,308
City Tax Rate	4.00%	3.75%	**4.00%**	4.00%	3.40%	3.63%	4.25%
State Rank by Total Collections (Prior Year)	14	13	**15**	12	16	11	10


Use Tax Collections Comparison
900,000
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
800,000.00
700,000.00
600,000.00
500,000.00
400,000.00
300,000.00
200,000.00
100,000.00
-
June
July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun-2026
Yukon
Ardmore
Shawnee
Muskogee
Bartlesville
Stillwater
Enid


Year over Year Sales Tax Growth
by Month
20.0%
15.0%
10.0%
5.0%
0.0%
-5.0%
-10.0%
-15.0%
June
July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June '25 to '26
% Sales Tax growth (declines are shown in red)
CPI-South Region
Average change