

FUND SUMMARIES

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OVERVIEW OF FUND SUMMARIES

THE BUDGET IS COMPRISED OF 32 DIFFERENT FUNDS THAT SEGREGATE FINANCES FOR THE PURPOSE OF CARRYING ON SPECIFIC ACTIVITIES OR ATTAINING CERTAIN OBJECTIVES. THE FUND SUMMARIES ARE THE OFFICIAL BUDGET THAT IS ADOPTED BY COUNCIL AND FILED WITH THE OFFICE OF THE STATE AUDITOR AND INSPECTOR.

In accordance with the Oklahoma Municipal Budget Act, The City of Oklahoma City has established different funds to meet legal and operating requirements. The City classifies its funds as either operating or non-operating. The distinction is between those funds, and in some cases portions of funds, that directly support operations and those funds that provide for capital improvements or are so limited in their purpose that they cannot be said to support daily operations. This allows decision-makers to segregate operating costs from the total cost for the organization so that significant changes in capital funding are not misinterpreted as a significant change in operational costs.

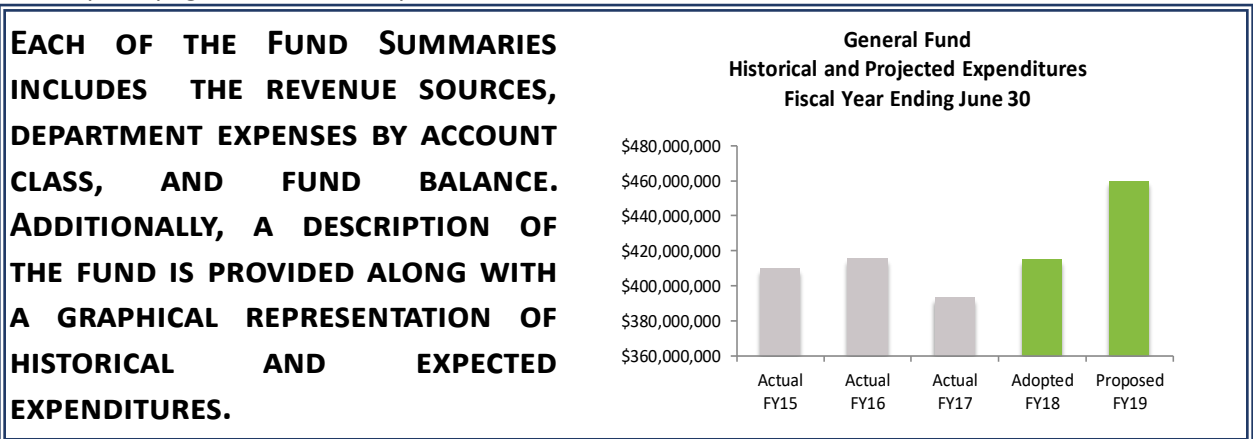
Within the operating funds there are three basic categories of funds – General Operating, Special Revenue and Enterprise. The General Operating Funds include the General Fund, which accounts for all monies received and disbursed for general municipal government purposes, and the Internal Service Fund,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

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

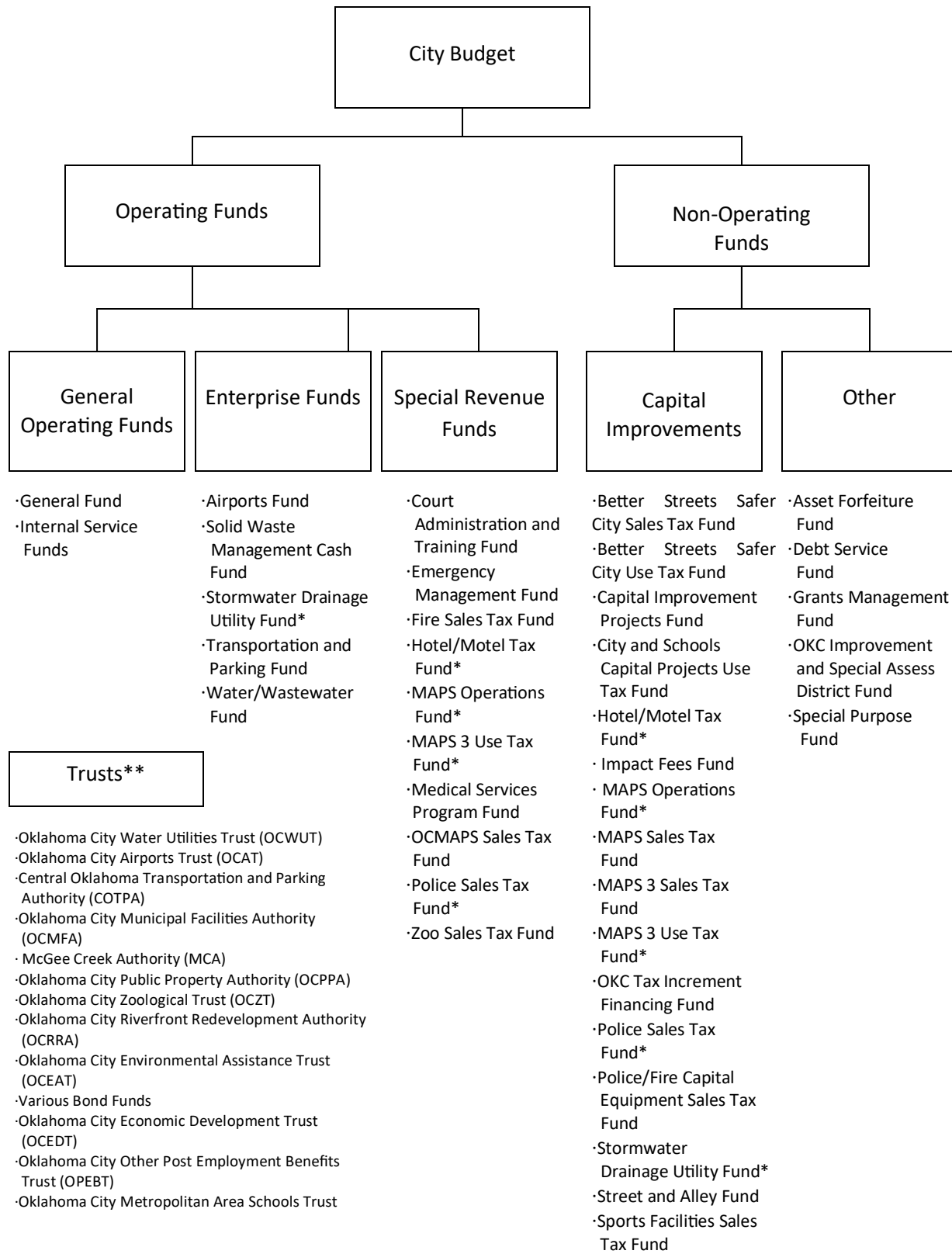
Enterprise Funds account for utility, enterprise, and other services where the costs are financed primarily through user charges or where there is a periodic need to determine revenues earned, expenses incurred or net income for a service or program.

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

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



BUDGET AND FUND STRUCTURE



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

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

FUND AND RELATED TRUST DESCRIPTIONS

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

* Has an operating and non-operating component

CHANGES IN FUND BALANCE

Fund	Estimated Beginning Balance	Budgeted Revenues*	Budgeted Expenditures	Estimated Ending Balance	\$ Change	% Change
Airports Fund	\$440,777	\$18,885,034	\$18,885,034	\$440,777	\$0	0.00% (e)
Asset Forfeiture Fund	2,844,704	1,282,128	1,883,259	2,243,573	(601,131)	-21.13% (b)
Better Streets Safer City Sales Tax Fund	37,890,657	111,536,613	149,427,270	0	(37,890,657)	-100.00% (d)
Better Streets Safer City Use Tax Fund	5,065,129	15,282,766	20,347,895	0	(5,065,129)	-100.00% (d)
Capital Improvement Projects Fund	31,844,524	10,090,968	41,935,492	0	(31,844,524)	-100.00% (b)
City and Sch Cap Proj Use Tax Fund	2,817,437	118,493	2,935,930	0	(2,817,437)	-100.00% (d)
Court Administration and Training Fund	680,697	196,212	230,000	646,909	(33,788)	-4.96% (c)
Debt Service Fund	104,689,262	98,238,686	100,253,063	102,674,885	(2,014,377)	-1.92% (c)
Emergency Management Fund	562,529	8,369,785	8,489,785	442,529	(120,000)	-21.33% (c)
Fire Sales Tax Fund	12,073,125	42,697,733	45,902,026	8,868,832	(3,204,293)	-26.54% (c)
General Fund	81,208,698	459,961,443	459,961,443	81,208,698	0	0.00% (a)
Grants Management Fund	N/A	39,071,631	39,071,631	N/A	N/A	N/A (g)
Hotel/Motel Tax Fund	6,327,265	22,998,152	23,432,582	5,892,835	(434,430)	-6.87% (c)
Impact Fee Fund	5,750,912	4,512,888	10,263,800	0	(5,750,912)	-100.00% (b)
Internal Service Fund	7,666,467	51,461,829	53,763,047	5,365,249	(2,301,218)	-30.02% (a)
Medical Services Program Fund	5,802,407	6,961,462	6,961,462	5,802,407	0	0.00% (c)
Metropolitan Area Projects Tax Fund	755,910	8,308	260,278	503,940	(251,970)	-33.33% (d)
MAPS Operations Fund	4,998,004	128,714	3,997,551	1,129,167	(3,868,837)	-77.41% (b)
MAPS 3 Sales Tax Fund	437,471,787	4,779,744	442,251,531	0	(437,471,787)	-100.00% (d,f)
MAPS 3 Use Tax Fund	27,158,251	878,155	22,225,071	5,811,335	(21,346,916)	-78.60% (d,f)
OCMAPS Sales Tax Fund	6,922,504	77,496	7,000,000	0	(6,922,504)	-100.00% (d)
OKC Imprv & Spcl Srvc Assess Dist Fund	22,162	4,357,343	4,357,343	22,162	0	0.00% (c)
Oklahoma City TIF Fund	0	850,000	850,000	0	0	N/A (c)
Police and Fire Cap Equip Sales Tax Fund	7,001,142	21,522	3,522,093	3,500,571	(3,500,571)	-50.00% (d)
Police Sales Tax Fund	24,892,161	42,647,324	44,958,975	22,580,510	(2,311,651)	-9.29% (c)
Solid Waste Management Fund	1,000,000	9,949,309	10,949,309	0	(1,000,000)	-100.00% (e)
Special Purpose Fund	5,570,345	2,800,031	8,370,376	0	(5,570,345)	-100.00% (c)
Sports Facilities Sales Tax Fund	65,413	355	65,768	0	(65,413)	-100.00% (d)
Sports Facilities Use Tax Fund	172,940	870	173,810	0	(172,940)	-100.00% (d)
Stormwater Drainage Utility Fund	27,376,225	18,838,368	28,089,861	18,124,732	(9,251,493)	-33.79% (f)
Street and Alley Fund	306,955	0	187,194	119,761	(187,194)	-60.98% (b)
Transportation and Parking Fund	0	3,974,100	3,974,100	0	0	N/A (e)
Water and Wastewater Fund	800,000	93,446,858	94,246,858	0	(800,000)	-100.00% (e)
Zoo Sales Tax Fund	282,974	14,148,685	14,431,659	0	(282,974)	-100.00% (h)

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

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

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

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

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

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

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

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

*Budgeted Revenues exclude use of fund balance

FUND BY DEPARTMENT AND SERVICE CATEGORY

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

AIRPORTS FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Transfer from Airport Trust	\$15,829,920	\$17,736,524	\$18,821,344
Interest	24,133	27,658	23,145
Other	60,022	49,424	40,545
Fund Balance	0	40	0
Total Revenues	\$15,914,074	\$17,813,646	\$18,885,034
Expenditures - Airports			
Personal Services	\$10,039,773	\$10,536,777	\$11,559,306
Other Services & Charges	5,634,269	6,074,897	6,123,796
Supplies	335,946	701,972	701,932
Capital Outlay	180,749	500,000	500,000
Transfers	491,776	0	0
Total Expenditures	\$16,682,512	\$17,813,646	\$18,885,034
Use of Fund Balance			
Beginning Fund Balance	\$2,371,512	\$1,603,074	\$440,777
Additions/(Reductions) to Fund Balance	(768,438)	(1,162,297) *	0 **
Ending Fund Balance	\$1,603,074	\$440,777 *	\$440,777 **

* Estimated.

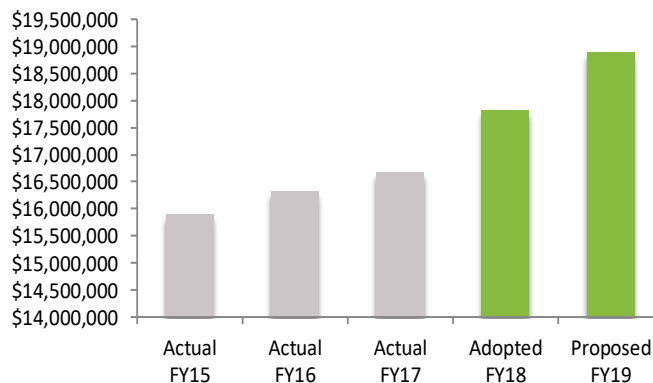
** Assumes budgeted revenues and expenditures.

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

Funding for the operation of the Airports Enterprise comes from monthly transfers from the Oklahoma City Airport Trust. The

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

**Airports Fund
Historical and Projected Expenditures**



ASSET FORFEITURE FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Asset Seizure Revenues	\$1,797,608	\$1,215,651	\$1,243,926
Other Revenue	11,290	3,213	3,000
Service Charges	0	0	0
Interest	20,651	10,060	35,202
Fund Balance	0	613,095	601,131
Total Revenues	\$1,829,549	\$1,842,019	\$1,883,259
Expenditures - Police			
Personal Services	\$73,231	\$81,470	\$81,470
Other Services & Charges	609,707	641,342	759,182
Supplies	861,760	822,208	772,607
Capital Outlay	27,662	226,999	200,000
Transfers	0	70,000	70,000
Total Expenditures	\$1,572,359	\$1,842,019	\$1,883,259
Use of Fund Balance			
Beginning Fund Balance	\$1,766,710	\$2,023,899	\$2,844,704
Additions/(Reductions) to Fund Balance	257,190	820,805 *	(601,131) **
Ending Fund Balance	\$2,023,899	\$2,844,704 *	\$2,243,573 **

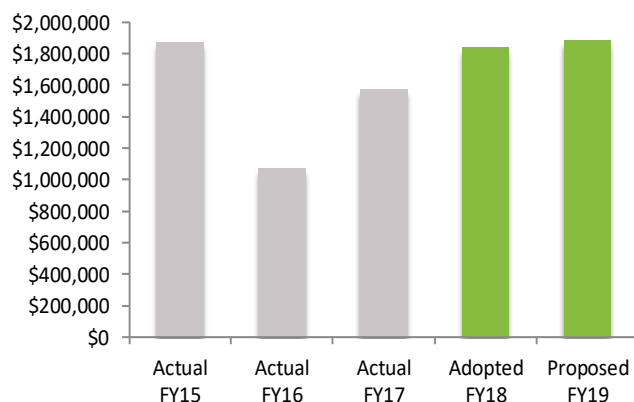
* Estimated.

** Assumes budgeted revenues and expenditures.

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

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

**Asset Forfeiture Fund
Historical and Projected Expenditures**

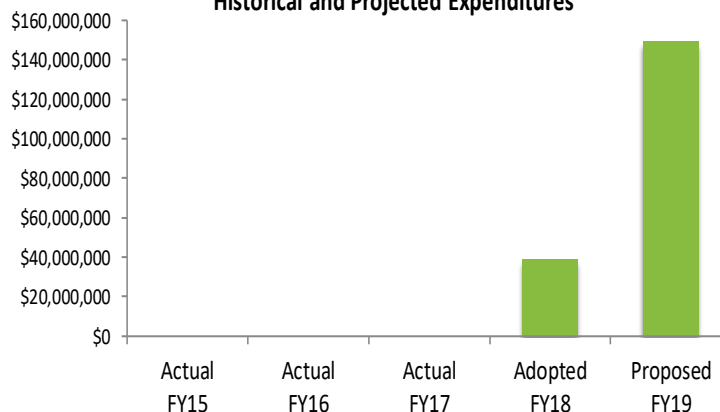


BETTER STREETS, SAFER CITY SALES TAX FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Capital Improvements Sales Tax	\$0	\$38,965,648	\$111,425,818
Interest	0	0	110,795
Other	0	0	0
Fund Balance	0	0	37,890,657
Total Revenues	\$0	\$38,965,648	\$149,427,270
Expenditures			
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	38,965,648	29,427,270
Supplies	0	0	0
Capital Outlay	0	0	120,000,000
Transfers	0	0	0
Total Expenditures	\$0	\$38,965,648	\$149,427,270
Use of Fund Balance			
Beginning Fund Balance	\$0	\$0	\$37,890,657
Additions/(Reductions) to Fund Balance	0	37,890,657	(37,890,657)
Ending Fund Balance	\$0	\$37,890,657	\$0

On September 12th, 2017, the citizens of Oklahoma City voted on a temporary tax increase known as Better Streets, Safer City. This 27-month continuation of the expired MAPS 3 penny sales tax will generate \$240 million for street resurfacing, streetscapes, trails, sidewalks, and bicycle infrastructure. The initiative includes \$168 million for street resurfacing, \$24 million for streetscapes, \$24 million for sidewalks, \$12 million for trails, \$12 million for bicycle infrastructure.

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



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

BETTER STREETS, SAFER CITY USE TAX FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Capital Improvement Use Tax	\$0	\$4,713,591	\$15,267,766
Interest	0	0	15,000
Other	0	0	0
Fund Balance	0	0	5,065,129
Total Revenues	\$0	\$4,713,591	\$20,347,895
Expenditures			
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	4,305,200
Transfers	0	0	0
Department Total	\$0	\$0	\$4,305,200
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	2,650,000
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$0	\$2,650,000
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	4,713,591	7,817,482
Transfers	0	0	0
Department Total	\$0	\$4,713,591	\$7,817,482

BETTER STREETS, SAFER CITY USE TAX FUND

	Actual FY17	Adopted FY18	Proposed FY19
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	2,725,948
Capital Outlay	0	0	2,849,265
Transfers	0	0	0
Department Total	\$0	\$0	\$5,575,213
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	5,375,948
Capital Outlay	0	4,713,591	14,971,947
Transfers	0	0	0
Department Total	\$0	\$4,713,591	\$20,347,895
Use of Fund Balance			
Beginning Fund Balance	\$0	\$0	\$5,065,129
Additions/(Reductions) to Fund Balance	0	5,065,129 *	(5,065,129) **
Ending Fund Balance	\$0	\$5,065,129 *	\$0 **

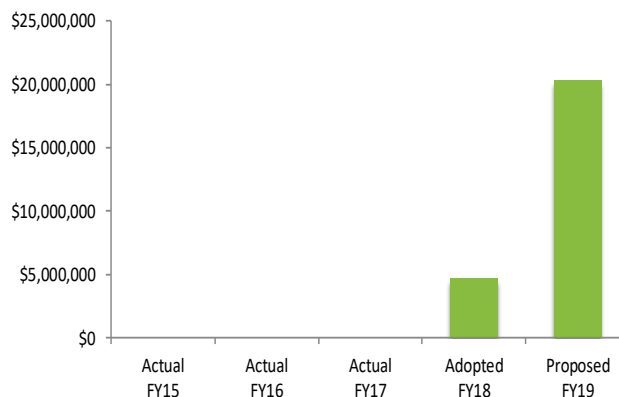
* Estimated.

** Assumes budgeted revenues and expenditures.

On September 12th, 2017, the citizens of Oklahoma City voted on a temporary tax increase known as Better Streets, Safer City. The use tax collected as part of this 27-month increase will be used for Public Safety Capital Needs.

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

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



CAPITAL IMPROVEMENT PROJECTS FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Interest	\$402,285	\$158,444	\$318,000
Other	421,979	0	0
Reimbursements	95,047	0	0
Service Charges	15,000	359,215	0
Transfers	6,739,342	7,225,000	9,772,968
Fund Balance	0	40,392,438	31,844,524
Total Revenues	<u>\$7,673,653</u>	<u>\$48,135,097</u>	<u>\$41,935,492</u>
Expenditures			
City Clerk			
Personal Services	0	\$0	\$0
Other Services & Charges	0	2,089	2,089
Supplies	0	5,664	5,664
Capital Outlay	0	19,065	19,065
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$26,818</u>	<u>\$26,818</u>
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	123,340	375,580	502,416
Supplies	162,042	156,853	12,323
Capital Outlay	1,466,586	540,144	699,107
Transfers	0	0	0
Department Total	<u>\$1,751,968</u>	<u>\$1,072,577</u>	<u>\$1,213,846</u>
Development Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	4,244	2,250	59,955
Supplies	0	250	79,465
Capital Outlay	330,021	56,552	101,552
Transfers	0	0	0
Department Total	<u>\$334,265</u>	<u>\$59,052</u>	<u>\$240,972</u>
Finance			
Personal Services	\$0	\$0	\$0
Other Services & Charges	193	106,431	106,431
Supplies	0	61,793	61,793
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$193</u>	<u>\$168,224</u>	<u>\$168,224</u>

	Actual FY17	Adopted FY18	Proposed FY19
General Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	399,722	1,845,883	1,776,857
Supplies	116,734	142,940	148,661
Capital Outlay	2,840,461	6,719,234	7,370,663
Transfers	2,730	0	2,050
Department Total	\$3,359,647	\$8,708,057	\$9,298,231
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	519,330	1,468,533	954,179
Supplies	156,537	1,481,226	868,581
Capital Outlay	1,788,503	1,891,246	2,799,362
Transfers	43,988	0	26,890
Department Total	\$2,508,358	\$4,841,005	\$4,649,012
Mayor and Council			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	10,500	10,500
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$10,500	\$10,500
Municipal Court			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	1,213,000	0
Supplies	0	0	0
Capital Outlay	2,354,007	3,000,000	0
Transfers	0	237,000	2,302,968
Department Total	\$2,354,007	\$4,450,000	\$2,302,968
Municipal Counselor's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	13,391	525	40,525
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$13,391	\$525	\$40,525

	Actual FY17	Adopted FY18	Proposed FY19
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	193,424	539,224
Supplies	0	840	1,405
Capital Outlay	0	4,360,252	6,685,487
Transfers	0	12,500	12,500
Department Total	\$0	\$4,567,016	\$7,238,616
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,623	18,975	150,050
Supplies	28,878	85,436	1,701
Capital Outlay	233,343	267,653	1,524,952
Transfers	663,735	49,034	0
Department Total	\$927,579	\$421,098	\$1,676,703
Planning			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$0	\$0
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	235,943	235,943
Transfers	0	0	0
Department Total	\$0	\$235,943	\$235,943
Public Transportation and Parking			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	500	73,125
Supplies	0	0	144,940
Capital Outlay	0	0	66,460
Transfers	0	0	0
Department Total	\$0	\$500	\$284,525
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	4,327,182	13,686,766	11,854,333
Supplies	1,022,322	5,169,201	473,203
Capital Outlay	2,527,063	4,717,815	2,221,073
Transfers	40,000	0	0
Department Total	\$7,916,567	\$23,573,782	\$14,548,609

	Actual FY17	Adopted FY18	Proposed FY19
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	5,375,633	18,913,431	16,018,659
Supplies	1,499,903	7,115,228	1,848,761
Capital Outlay	11,539,985	21,807,904	21,723,664
Transfers	750,454	298,534	2,344,408
Total Expenditures	\$19,165,975	\$48,135,097	\$41,935,492
Use of Fund Balance			
Beginning Fund Balance	\$32,143,121	\$20,650,799	\$31,844,524
Additions/(Reductions) to Fund Balance	(11,492,322)	11,193,725 *	(31,844,524) **
Ending Fund Balance	\$20,650,799	\$31,844,524 *	\$0 **

* Estimated.

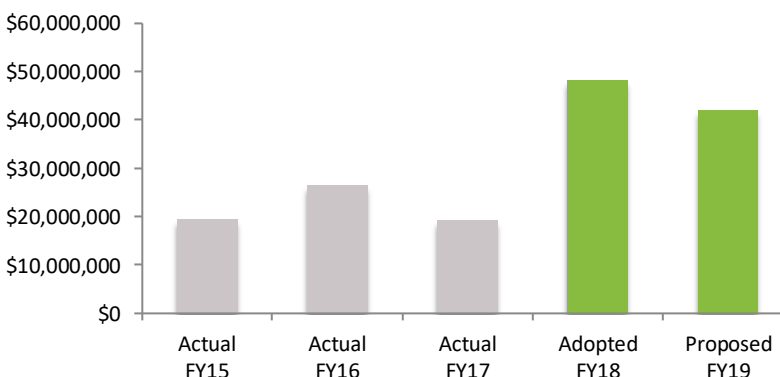
** Assumes budgeted revenues and expenditures.

NOTES:

- (a) Capital projects are lengthy in nature and difficult to predict completion. For this reason, the budget is based on the assumption that the outstanding encumbrances used as of March, 2017 will remain to the end of the fiscal year. If encumbrances are actually expended by the end of the year, the budget will be overstated. Purchases and encumbrances in the budget year are made on a cash basis.
- (b) Fund Balance is revenue from a previous year that has not been allocated to a project.

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

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



CITY AND SCHOOLS CAPITAL PROJECT USE TAX FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Use Tax	\$0	\$0	\$0
Interest	31,245	16,525	17,619
Other	106,420	84,456	100,874
Transfers	47,420	0	0
Fund Balance	0	3,180,760	2,817,437
Total Revenues	\$185,085	\$3,281,741	\$2,935,930
Expenditures			
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	13,345	13,345
Supplies	0	53,784	53,784
Capital Outlay	0	0	0
Department Total	\$0	\$67,129	\$67,129
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	812,362	562,012	6,855
Capital Outlay	0	0	0
Department Total	\$812,362	\$562,012	\$6,855
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	10,186	10,186
Supplies	0	0	0
Capital Outlay	0	30,547	0
Department Total	\$0	\$40,733	\$10,186

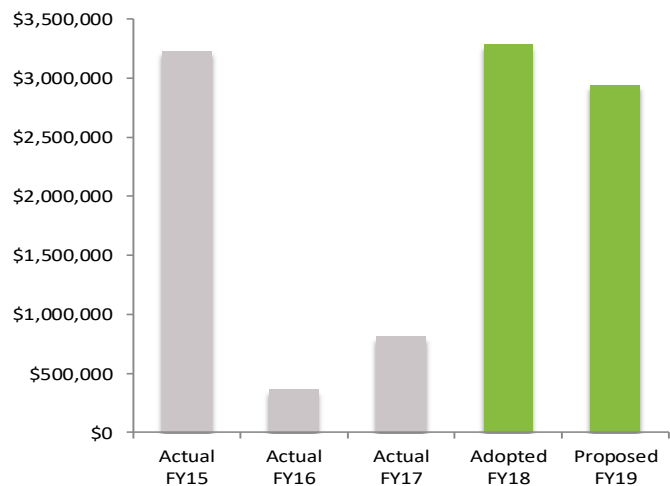
	Actual FY17	Adopted FY18	Proposed FY19
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	2,611,867	2,851,760
Total Expenditures	\$0	\$2,611,867	\$2,851,760
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	23,531	23,531
Supplies	812,362	615,796	60,639
Capital Outlay	0	2,642,414	2,851,760
Total Expenditures	\$812,362	\$3,281,741	\$2,935,930
Use of Fund Balance			
Beginning Fund Balance	\$4,193,119	\$3,565,842	\$2,817,437
Additions/(Reductions) to Fund Balance	(627,277)	(748,405) *	(2,817,437) **
Ending Fund Balance	\$3,565,842	\$2,817,437 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

On November 13, 2001, the voters approved a limited purpose temporary sales tax for public school capital projects. Based on state statutes, the City Council approved an ordinance amending the City's use tax rate to mirror the sales tax rate's effective dates and amount. The rate of the tax was one-half percent (1/2%) from January 1, 2002 until April 1, 2003, when the rate changed to one percent (1%). The tax expired on January 1, 2009.

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



COURT ADMINISTRATION AND TRAINING FUND

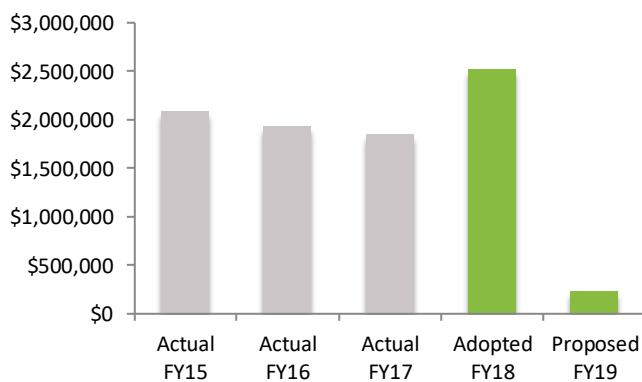
	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Fees	\$1,985,200	\$1,892,360	\$193,929
Fines	961	174	0
Interest	10,705	10,961	2,283
Fund Balance	0	615,959	33,788
Total Revenues	<u>\$1,996,867</u>	<u>\$2,519,454</u>	<u>\$230,000</u>
Expenditures			
Municipal Court			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,671,828	1,841,385	7,000
Supplies	0	398,091	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$1,671,828</u>	<u>\$2,239,476</u>	<u>\$7,000</u>
Municipal Counselor			
Personal Services	\$0	\$0	\$0
Other Services & Charges	7,230	20,000	10,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$7,230</u>	<u>\$20,000</u>	<u>\$10,000</u>
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	103,074	173,763	153,000
Supplies	62,012	86,215	60,000
Capital Outlay	0	0	0
Transfers	897	0	0
Department Total	<u>\$165,982</u>	<u>\$259,978</u>	<u>\$213,000</u>

	Actual FY17	Adopted FY18	Proposed FY19
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,782,132	2,035,148	170,000
Supplies	62,012	484,306	60,000
Capital Outlay	0	0	0
Transfers	897	0	0
Total Expenditures	\$1,845,040	\$2,519,454	\$230,000
Use of Fund Balance			
Beginning Fund Balance	\$850,507	\$1,002,333	\$680,697
Additions/(Reductions) to Fund Balance	151,826	(321,636) *	(33,788) **
Ending Fund Balance	\$1,002,333	\$680,697 *	\$646,909 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Court Administration and Training Fund
Historical and Projected Expenditures**



The Court Administration and Training Fund was created in 1986 to fund law enforcement training through state mandated fees collected by the Oklahoma City Municipal Court. As of November 1, 2017, state law requires that a \$30 fee be collected on each case that is not a parking, stopping or standing violation and which is punishable by a fine of \$10 or greater. This fee is in addition to any fines, costs or fees already associated with the case. The \$30 fee consists of \$10 for the Council on Law Enforcement Education and Training (CLEET), \$10 for the statewide Automated Fingerprint

Identification System (AFIS) and \$10 for the statewide Forensic Improvement Program. Oklahoma City, because it operates its own law enforcement academy, retains \$2 of each CLEET fee collected in addition to a small administrative fee.

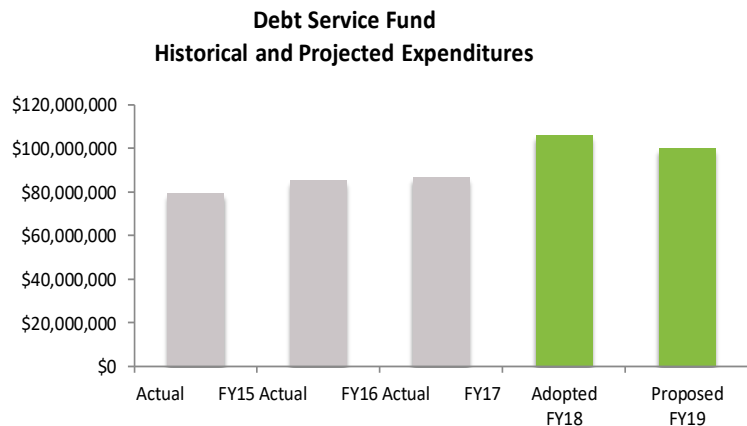
DEBT SERVICE FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Ad Valorem (Property Tax)	\$83,306,423	\$85,446,354	\$92,738,686
Interest	1,550,381	600,000	1,000,000
Other	5,911,747	6,000,000	4,500,000
Fund Balance	0	14,029,854	2,014,377
Total Revenues	<u>\$90,768,551</u>	<u>\$106,076,208</u>	<u>\$100,253,063</u>
Expenditures - Non-Departmental			
Judgments	\$2,272,725	\$4,955,144	4,500,000
Judgment Interest	116,209	195,003	275,000
Fiscal Agency Fees	200,275	1,000,000	300,000
Bond Retirement	55,855,000	57,215,000	61,365,000
Interest on Bonds	28,735,204	26,438,931	33,813,063
Reserve For Future Debt Service Payments	0	16,272,130	0
Transfers	0	0	0
Total Expenditures	<u>\$87,179,413</u>	<u>\$106,076,208</u>	<u>\$100,253,063</u>
Use of Fund Balance			
Beginning Fund Balance	\$98,857,848	\$102,446,986	\$104,689,262
Additions/(Reductions) to Fund Balance	3,589,138	2,242,276 *	(2,014,377) **
Ending Fund Balance	<u>\$102,446,986</u>	<u>\$104,689,262</u> *	<u>\$102,674,885</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

EMERGENCY MANAGEMENT FUND

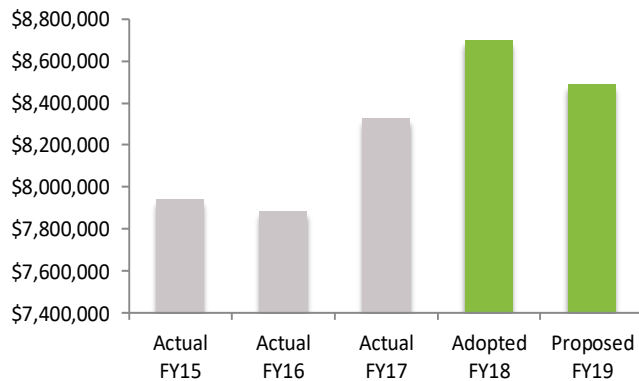
	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Tariffs	\$5,262,986	\$5,492,034	\$5,616,562
Interest	14,852	16,183	26,889
Transfers	3,197,544	2,834,556	2,726,334
Fund Balance	0	357,361	120,000
Total Revenues	\$8,475,382	\$8,700,134	\$8,489,785
Expenditures - Police			
Personal Services	\$5,986,867	\$6,154,332	\$6,292,635
Other Services & Charges	2,333,110	2,538,733	2,190,081
Supplies	4,834	7,069	7,069
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$8,324,811	\$8,700,134	\$8,489,785
Use of Fund Balance			
Beginning Fund Balance	\$414,639	\$565,210	\$562,529
Additions/(Reductions) to Fund Balance	150,571	(2,681) *	(120,000) **
Ending Fund Balance	\$565,210	\$562,529 *	\$442,529 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

**Emergency Management Fund
Historical and Projected Expenditures**



FIRE SALES TAX FUND (FIRE FIGHTING AND FIRE RESCUE SERVICES, FACILITIES OR EQUIPMENT TAX FUND)

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Special Sales Tax	\$39,016,240	\$39,785,056	\$42,446,055
Interest	139,420	149,878	238,001
Other	20,134	23,177	13,677
Service Charges	22,450	0	0
Fund Balance	0	5,656,613	3,204,293
Total Revenues	<u>\$39,198,244</u>	<u>\$45,614,724</u>	<u>\$45,902,026</u>
Expenditures - Fire			
Personal Services	\$33,543,463	\$35,351,608	\$36,856,617
Other Services & Charges	1,931,584	4,390,212	4,125,409
Supplies	1,634,728	1,902,664	1,800,000
Capital Outlay	910,028	3,970,240	3,120,000
Transfers	1,399,670	0	0
Total Expenditures	<u>\$39,419,473</u>	<u>\$45,614,724</u>	<u>\$45,902,026</u>
Use of Fund Balance			
Beginning Fund Balance	\$13,062,796	\$12,841,566	\$12,073,125
Additions/(Reductions) to Fund Balance	(221,229)	(768,441) *	(3,204,293) **
Ending Fund Balance	<u>\$12,841,566</u>	<u>\$12,073,125</u> *	<u>\$8,868,832</u> **

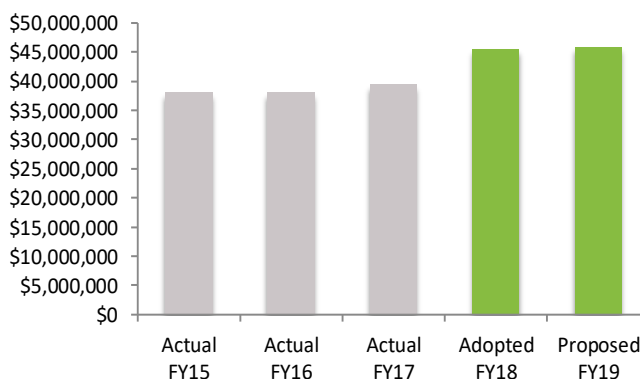
* Estimated.

** Assumes budgeted revenues and expenditures.

The Fire Fighting and Fire Rescue Services, Facilities or Equipment Tax Fund was established in FY90. Funding is provided through a dedicated 3/4-cent sales tax approved by City voters for Fire and Police services. The Fund receives one-half of the revenues collected through the special sales tax.

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

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



GENERAL FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Taxes	\$254,576,739	\$271,846,349	\$319,102,125
Franchise Fees	41,136,725	41,046,177	41,977,710
Licenses & Permits	13,244,994	12,970,738	12,928,072
Service Charges	58,337,148	60,237,198	58,793,044
Fines	22,103,255	21,916,669	20,422,014
Transfers	230,788	681,406	2,511,205
Other Revenue	5,342,462	6,492,170	4,227,273
Total Revenues	\$394,972,110	\$415,190,707	\$459,961,443
Expenditures			
City Auditor's Office			
Personal Services	\$983,556	\$1,006,020	\$1,156,644
Other Services & Charges	50,938	56,675	63,344
Supplies	1,220	9,750	9,750
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,035,714	\$1,072,445	\$1,229,738
City Clerk			
Personal Services	\$679,802	\$699,976	\$823,638
Other Services & Charges	212,033	202,462	225,864
Supplies	5,051	5,052	5,052
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$896,886	\$907,490	\$1,054,554
City Manager's Office			
Personal Services	\$2,796,150	\$2,704,324	\$2,915,283
Other Services & Charges	340,078	320,538	340,096
Supplies	15,541	30,379	27,925
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$3,151,769	\$3,055,241	\$3,283,304
Development Services			
Personal Services	\$14,119,001	\$13,969,865	\$15,450,878
Other Services & Charges	2,759,849	2,752,618	3,016,865
Supplies	626,553	679,350	714,350
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$17,505,402	\$17,401,833	\$19,182,093

	Actual FY17	Adopted FY18	Proposed FY19
Finance			
Personal Services	\$6,409,084	\$6,704,873	\$7,043,762
Other Services & Charges	1,399,533	1,378,683	1,451,019
Supplies	27,022	100,360	100,360
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$7,835,640	\$8,183,916	\$8,595,141
Fire			
Personal Services	\$85,222,595	\$87,462,688	\$92,447,264
Other Services & Charges	5,296,046	5,992,709	6,955,156
Supplies	1,110,956	1,324,145	1,305,305
Capital Outlay	29,795	0	0
Transfers	0	0	0
Department Total	\$91,659,392	\$94,779,542	\$100,707,725
General Services			
Personal Services	\$3,245,397	\$3,152,558	\$3,457,912
Other Services & Charges	1,479,862	1,410,219	1,489,407
Supplies	372,669	146,815	170,892
Capital Outlay	0	0	0
Transfers	425,500	0	0
Department Total	\$5,523,428	\$4,709,592	\$5,118,211
Juvenile Justice - Municipal Court			
Personal Services	\$748,930	\$620,640	\$716,927
Other Services & Charges	109,841	155,949	143,189
Supplies	4,084	7,400	7,400
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$862,855	\$783,989	\$867,516
Juvenile Justice - Municipal Counselor			
Personal Services	\$120,691	\$117,365	\$121,033
Other Services & Charges	120	0	0
Supplies	1,335	5,538	2,782
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$122,146	\$122,903	\$123,815

	Actual FY17	Adopted FY18	Proposed FY19
Mayor and Council			
Personal Services	\$866,792	\$872,470	\$920,934
Other Services & Charges	102,827	128,840	130,242
Supplies	5,936	10,420	10,420
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$975,556	\$1,011,730	\$1,061,596
Municipal Court			
Personal Services	\$4,352,929	\$4,099,292	\$4,425,053
Other Services & Charges	2,514,692	3,197,371	3,139,846
Supplies	114,721	229,163	191,987
Capital Outlay	0	0	0
Transfers	0	100,600	100,600
Department Total	\$6,982,342	\$7,626,426	\$7,857,486
Municipal Counselor's Office			
Personal Services	\$6,147,694	\$5,991,916	\$6,389,477
Other Services & Charges	493,315	480,302	508,836
Supplies	112,944	120,932	127,711
Department Total	\$6,753,953	\$6,593,150	\$7,026,024
Non-Departmental			
Personal Services	\$19,485,842	\$24,279,330	\$27,820,765
Other Services & Charges	10,063,419	15,555,830	18,756,960
Supplies	8,489	7,500	7,500
Debt Service	4,385	10,000	10,000
Transfers	13,431,984	11,982,301	18,290,813
Department Total	\$42,994,119	\$51,834,961	\$64,886,038
Parks and Recreation			
Personal Services	\$13,806,175	\$14,941,344	\$13,409,192
Other Services & Charges	7,007,459	8,876,609	11,025,698
Supplies	1,456,344	2,026,832	1,882,207
Capital Outlay	89,557	5,795	0
Transfers	1,211,424	721,189	386,271
Department Total	\$23,570,959	\$26,571,769	\$26,703,368

	Actual FY17	Adopted FY18	Proposed FY19
Personnel			
Personal Services	\$2,513,611	\$2,538,087	\$2,812,707
Other Services & Charges	383,997	385,591	478,038
Supplies	18,842	15,524	15,524
Capital Outlay	100	0	0
Department Total	\$2,916,549	\$2,939,202	\$3,306,269
Planning			
Personal Services	\$2,516,557	\$2,594,043	\$2,786,082
Other Services & Charges	1,198,429	1,191,587	1,073,285
Supplies	10,167	15,092	15,092
Department Total	\$3,725,153	\$3,800,722	\$3,874,459
Police			
Personal Services	\$113,220,621	\$115,817,278	\$127,193,406
Other Services & Charges	16,286,732	17,239,176	17,363,976
Supplies	705,763	925,553	904,451
Transfers	3,601,838	3,034,556	2,986,334
Department Total	\$133,814,954	\$137,016,563	\$148,448,167
Public Transportation and Parking			
Other Services & Charges	\$15,300,412	\$16,238,967	\$21,873,895
Transfers	317,978	502,479	495,328
Department Total	\$15,618,390	\$16,741,446	\$22,369,223
Public Works			
Personal Services	\$18,365,906	\$19,561,308	\$21,528,488
Other Services & Charges	5,496,115	5,638,603	7,695,736
Supplies	1,695,510	2,887,876	5,042,492
Capital Outlay	37,480	0	0
Transfers	1,791,851	1,950,000	0
Department Total	\$27,386,862	\$30,037,787	\$34,266,716

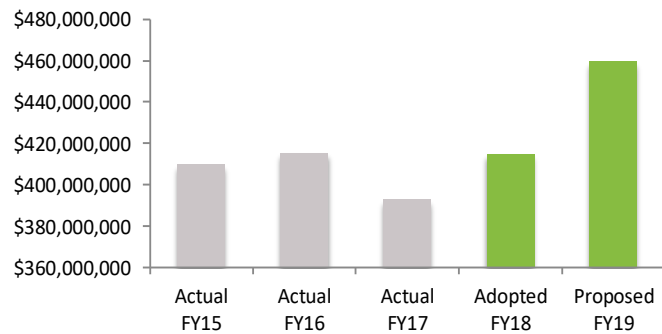
	Actual FY17	Adopted FY18	Proposed FY19
All Departments			
Personal Services	\$295,601,333	\$307,133,377	\$331,419,445
Other Services & Charges	70,495,697	81,202,729	95,731,452
Supplies	6,293,148	8,547,681	10,541,200
Capital Outlay	156,933	5,795	0
Debt Service	4,385	10,000	10,000
Transfers	20,780,574	18,291,125	22,259,346
Total Expenditures	\$393,332,070	\$415,190,707	\$459,961,443
Use of Fund Balance			
Beginning Fund Balance	\$62,571,468	\$64,211,509	\$81,208,698
Additions/(Reductions) to Fund Balance	1,640,040	16,997,189 *	0 **
Ending Fund Balance	\$64,211,509	\$81,208,698 *	\$81,208,698 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

**General Fund
Historical and Projected Expenditures
Fiscal Year Ending June 30**



GRANTS MANAGEMENT FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Department of Energy	\$28,750	\$0	\$0
Department of Homeland Security	15,440,754	3,474,896	2,981,585
Department of Housing and Urban Development	38,408,398	29,598,003	24,663,218
Department of Interior	36,633	377,600	21,210
Department of Justice	955,918	2,346,482	1,853,813
Department of Transportation	349,964	457,600	753,783
Eviromental Protection Agency	1,676,374	1,338,650	1,710,550
Federal Railroad Adiministration	4,351,644	0	5,202,510
National Archives Administration	85,309	0	0
Other - Misc Grants, Loan Repayments, Etc.	1,389,084	0	45,000
State and Local Grants	881,710	1,696,424	1,839,962
Total Revenues ^(a)	\$63,604,539	\$39,289,655	\$39,071,631

	Actual FY17	Adopted FY18	Proposed FY19
Expenditures			
City Clerk's Office			
Personal Services	\$85,309	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Department Total	\$85,309	\$0	\$0
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	1,725	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,725	\$0	\$0
Development Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	37,500
Supplies	1,998	0	7,500
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,998	\$0	\$45,000
Finance			
Personal Services	\$0	\$0	\$0
Other Services & Charges	193,708	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$193,708	\$0	\$0
Fire			
Personal Services	\$10,492	\$475,896	\$2,596,146
Other Services & Charges	0	0	65,483
Supplies	36,510	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$47,002	\$475,896	\$2,661,629

	Actual FY17	Adopted FY18	Proposed FY19
General Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	2,644	0	0
Supplies	0	0	0
Capital Outlay	5,861	71,993	71,993
Transfers	0	0	0
Department Total	\$8,505	\$71,993	\$71,993
Non-Departmental (b)			
Personal Services	(\$14,760)	\$0	\$0
Other Services & Charges	(49,683)	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	(\$64,443)	\$0	\$0
Parks			
Personal Services	\$14,760	\$0	\$0
Other Services & Charges	50,271	0	0
Supplies	(13,494)	0	0
Capital Outlay	0	360,000	374,732
Transfers	0	0	0
Department Total	\$51,536	\$360,000	\$374,732
Planning			
Personal Services	\$1,704,667	\$2,557,548	\$2,760,659
Other Services & Charges	17,223,978	23,705,835	23,569,149
Supplies	30,338	31,370	35,470
Capital Outlay	36,808,321	7,658,500	29,700
Transfers	0	0	0
Department Total	\$55,767,304	\$33,953,253	\$26,394,978
Police			
Personal Services	\$1,355,324	\$3,076,772	\$2,685,065
Other Services & Charges	351,647	109,086	347,550
Supplies	311,692	1,092,955	733,584
Capital Outlay	81,061	30,000	218,224
Transfers	0	0	0
Department Total	\$2,099,724	\$4,308,813	\$3,984,423

	Actual FY17	Adopted FY18	Proposed FY19
Public Works			
Personal Services	\$122,890	\$119,700	\$119,700
Other Services & Charges	361,098	0	0
Supplies	(9,121)	0	0
Capital Outlay	4,373,357	0	5,419,176
Transfers	0	0	0
Department Total	\$4,848,224	\$119,700	\$5,538,876
All Departments			
Personal Services	\$3,278,683	\$6,229,916	\$8,161,570
Other Services & Charges	18,133,662	23,814,921	24,019,682
Supplies	359,647	1,124,325	776,554
Capital Outlay	41,268,599	8,120,493	6,113,825
Transfers	0	0	0
Total Expenditures	\$63,040,592	\$39,289,655	\$39,071,631

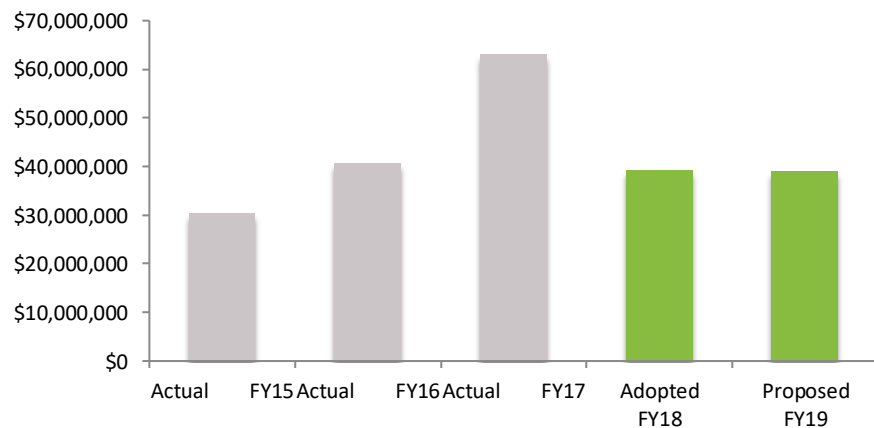
NOTES: Use of Fund Balance

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

- (a) Budgeted revenue include balances from prior year grant awards and anticipated new grant awards.
- (b) For budget purposes, small grants are listed under Non-Departmental.

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

**Grants Management Fund
Historical and Projected Expenditures**



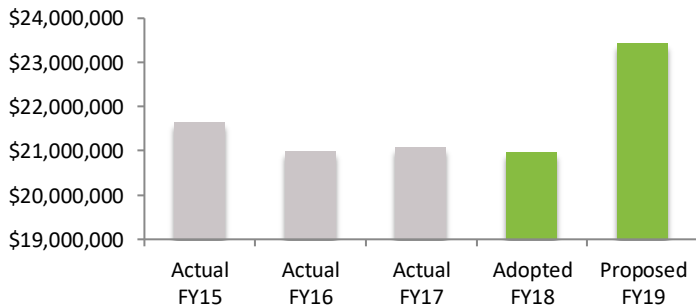
HOTEL/MOTEL TAX SPECIAL REVENUE FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Hotel/Motel Tax	\$14,141,086	\$14,120,711	\$15,398,925
Interest	65,402	96,638	99,922
Other	125,000	31,711	0
Transfers	6,410,392	6,332,643	7,499,305
Fund Balance	0	391,423	434,430
Total Revenues	\$20,741,879	\$20,973,126	\$23,432,582
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	7,150,178	6,915,778	7,487,095
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	13,935,126	14,057,348	15,945,487
Total Expenditures	\$21,085,304	\$20,973,126	\$23,432,582
Use of Fund Balance			
Beginning Fund Balance	\$7,040,727	\$6,697,302	\$6,327,265
Additions/(Reductions) to Fund Balance	(343,425)	(370,037) *	(434,430) **
Ending Fund Balance	\$6,697,302	\$6,327,265 *	\$5,892,835 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Hotel/Motel Special Revenue Fund
Historical and Projected Expenditures**



On December 14, 2004, Oklahoma City voters approved a 5.5% hotel occupancy tax. The new tax rate went into effect on January 1, 2005 and Ordinance No. 22,538 provides for three specific uses for the tax. Four-elevenths, or 2%, is dedicated to encouraging, promoting, and/or fostering the convention and/or tourism development of the City. Six-elevenths, or 3%, is dedicated to funding improvements to the Oklahoma City Fairgrounds. The final one-eleventh or 0.5% is dedicated to sponsoring or

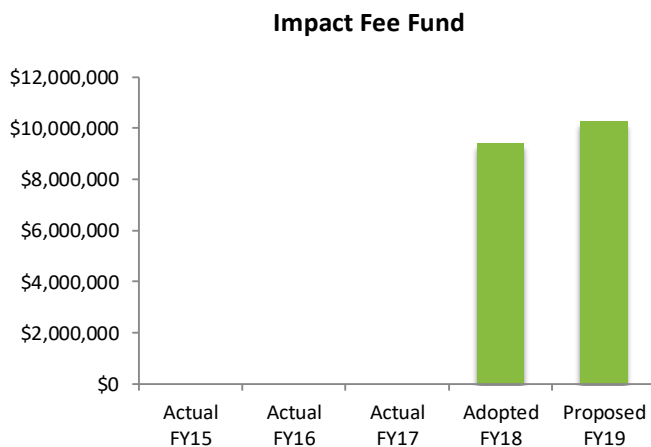
promoting events recommended by the Oklahoma City Convention and Visitors Commission. The Hotel/Motel Tax Special Revenue Fund was established by Budget Amendment in FY05 to account for all monies from the tax. All hotel/motel taxes are deposited in this fund.

IMPACT FEE FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Impact Fees	\$1,830,462	\$8,700,000	\$4,476,829
Interest	4,650	17,000	36,059
Fund Balance	0	663,579	5,750,912
Total Revenues	\$1,835,112	\$9,380,579	\$10,263,800
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	7,774,219
Supplies	0	0	0
Capital Outlay	0	9,380,579	2,489,581
Transfers	0	0	0
Department Total	\$0	\$9,380,579	\$10,263,800
Use of Fund Balance			
Beginning Fund Balance	(\$1,835,112)	\$0	\$5,750,912
Additions/(Reductions) to Fund Balance	1,835,112	5,750,912 *	(5,750,912) **
Ending Fund Balance	\$0	\$5,750,912 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

INTERNAL SERVICE FUND

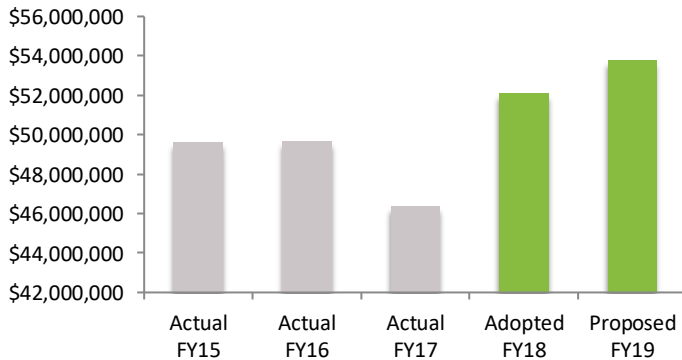
	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Interest	\$113,973	\$30,000	\$30,000
Information Technology Chargebacks	23,546,904	24,672,490	25,736,586
Risk Management Chargebacks	14,140,712	15,092,326	14,992,620
Print Shop Chargebacks	844,310	913,412	943,691
Fleet Services Chargebacks	8,139,087	9,463,511	9,549,877
Licenses, Permits and Fees	0	0	0
Other	153,741	209,055	209,055
Services	9,878	0	0
Fund Balance	0	1,700,289	2,301,218
Total Revenues	\$46,948,604	\$52,081,083	\$53,763,047
Expenditures			
City Manager's Office - Print Shop			
Personal Services	\$210,396	\$275,412	\$262,354
Other Services & Charges	457,358	583,064	569,616
Supplies	60,319	56,038	76,721
Capital Outlay	0	0	35,000
Transfers	0	175,000	0
Department Total	\$728,073	\$1,089,514	\$943,691
Finance - Risk Management			
Personal Services	\$882,800	\$936,002	\$1,155,897
Other Services & Charges	866,658	949,405	839,086
Supplies	18,408	24,629	24,629
Capital Outlay	0	0	0
Transfers	12,501,389	13,270,971	13,061,689
Department Total	\$14,269,255	\$15,181,007	\$15,081,301
General Services - Fleet Services			
Personal Services	\$2,570,930	\$2,478,824	\$2,511,531
Other Services & Charges	1,246,379	1,252,505	1,402,661
Supplies	3,878,178	5,745,550	5,635,685
Capital Outlay	0	0	0
Transfers	0	0	900,000
Department Total	\$7,695,488	\$9,476,879	\$10,449,877
Information Technology			
Personal Services	\$9,768,086	\$11,066,661	\$11,941,324
Other Services & Charges	4,737,231	5,662,349	5,485,866
Supplies	398,494	480,867	455,037
Capital Outlay	9,828	0	0
Transfers	8,758,352	9,123,806	9,405,951
Department Total	\$23,671,991	\$26,333,683	\$27,288,178

	Actual FY17	Adopted FY18	Proposed FY19
All Departments			
Personal Services	\$13,432,212	\$14,756,899	\$15,871,106
Other Services & Charges	7,307,626	8,447,323	8,297,229
Supplies	4,355,399	6,307,084	6,192,072
Capital Outlay	9,828	0	35,000
Transfers	21,259,741	22,569,777	23,367,640
Total Expenditures	\$46,364,806	\$52,081,083	\$53,763,047
Use of Fund Balance			
Beginning Fund Balance	\$6,056,268	\$6,640,066	\$7,666,467
Additions/(Reductions) to Fund Balance	583,798	1,026,401 *	(2,301,218) **
Ending Fund Balance	\$6,640,066	\$7,666,467 *	\$5,365,249 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Internal Service Fund
Historical and Projected Expenditures**



The Internal Service Fund was established to finance and account for services and commodities furnished by one City department to other City departments on a cost reimbursement basis. Since the services and commodities are supplied exclusively within the City government, they are separate from those services that are rendered to the public in general and/or accounted for in other City Funds. Details of the services provided may be found under the following department headings presented in this budget: Information Technology, City Manager’s

Office - Public Information & Marketing (Print Shop), Finance (Risk Management), and General Services (Fleet Services).

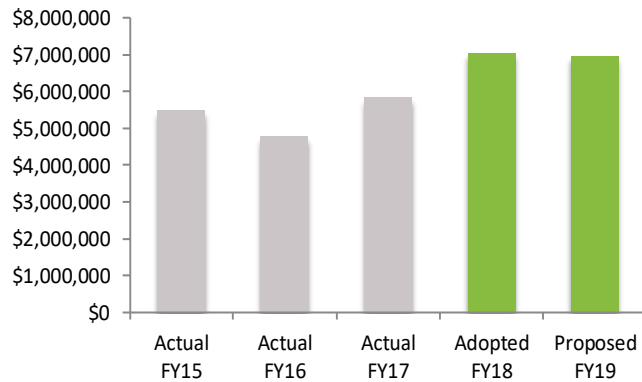
MEDICAL SERVICE PROGRAM FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Medical Service Program Fee	\$6,869,160	\$6,702,681	\$6,851,640
Interest	50,481	56,567	109,822
Other	0	0	0
Fund Balance	0	293,019	0
Total Revenues	\$6,919,641	\$7,052,267	\$6,961,462
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	5,238,760	7,052,267	6,961,462
Supplies	0	0	0
Capital Outlay	606,268	0	0
Transfers	0	0	0
Total Expenditures	\$5,845,027	\$7,052,267	\$6,961,462
Use of Fund Balance			
Beginning Fund Balance	\$0	\$1,074,614	\$5,802,407
Additions/(Reductions) to Fund Balance	1,074,614	4,727,793 *	0 **
Ending Fund Balance	\$1,074,614	\$5,802,407 *	\$5,802,407 **

* Estimated.

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

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

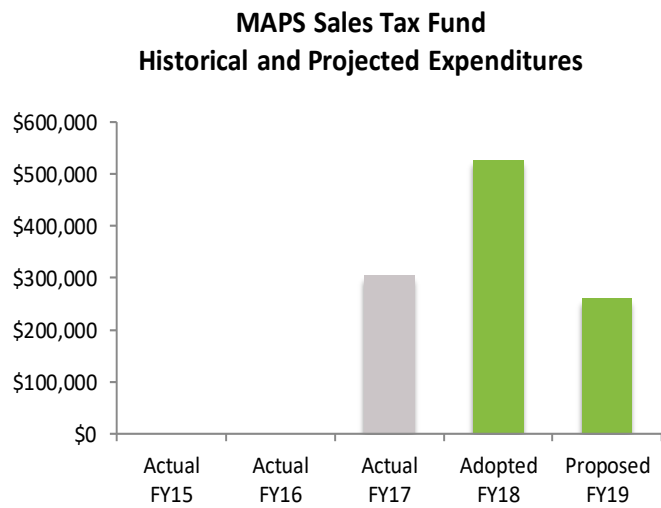


METROPOLITAN AREA PROJECTS (MAPS) SALES TAX

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Sales Tax	\$0	\$0	\$0
Interest	2,056	880	1,054
Other	4,506	0	7,254
Fund Balance	0	524,973	251,970
Total Revenues	\$6,562	\$525,853	\$260,278
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	89,724	38,654	99,326
Supplies	0	0	0
Capital Outlay	215,208	487,199	160,952
Transfers	0	0	0
Total Expenditures	\$304,932	\$525,853	\$260,278
Use of Fund Balance			
Beginning Fund Balance	\$864,755	\$566,385	\$755,910
Additions/(Reductions) to Fund Balance	(298,370)	189,525 *	(251,970) **
Ending Fund Balance	\$566,385	\$755,910 *	\$503,940 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

The ordinance established a limited purpose tax fund to be expended only for specified projects, including improvements to the North Canadian River; a metropolitan learning center; a baseball park; improvement of the Myriad Convention Center; improvement of the Civic Center Music Hall; improvement of the Oklahoma City Fairgrounds; an indoor sports/convention facility;

all or part of a transportation system between Interstate 40 and Meridian Avenue and downtown Oklahoma City; site acquisition, site preparation, site improvements, infrastructure, parking facilities, personal property, engineering fees, architectural fees, and legal fees related to the main projects; payment of principal and interest on and the costs of issuance of notes or obligations in support of the main projects; payment of senior citizens tax refunds; and related administrative costs.

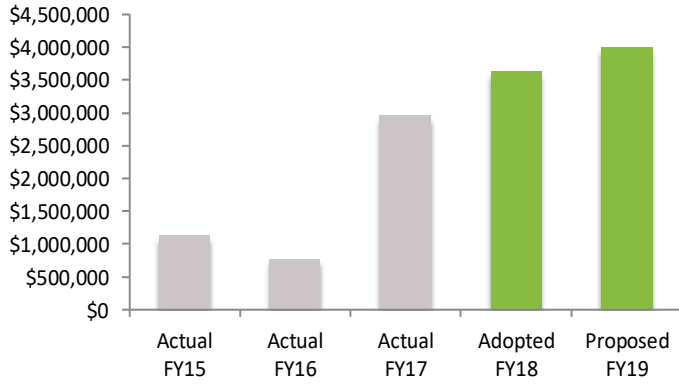
MAPS OPERATIONS FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Use Tax	\$0	\$0	\$0
Interest	57,936	65,673	128,714
Other	9	0	0
Transfers	0	0	0
Fund Balance	0	3,557,487	3,868,837
Total Revenues	\$57,945	\$3,623,160	\$3,997,551
Expenditures			
Parks and Recreation			
Personal Services	\$374,097	\$461,713	\$347,975
Other Services & Charges	6,612	0	0
Supplies	0	0	0
Capital Outlay	0	300,000	300,000
Transfers	0	0	0
Department Total	\$380,709	\$761,713	\$647,975
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	362,614	0	288,583
Supplies	30,119	0	61,031
Capital Outlay	363,766	2,861,447	2,999,962
Transfers	1,826,748	0	0
Department Total	\$2,583,247	\$2,861,447	\$3,349,576
All Departments			
Personal Services	\$374,097	\$461,713	\$347,975
Other Services & Charges	369,226	0	288,583
Supplies	30,119	0	61,031
Capital Outlay	363,766	3,161,447	3,299,962
Transfers	1,826,748	0	0
Total Expenditures	\$2,963,955	\$3,623,160	\$3,997,551
Use of Fund Balance			
Beginning Fund Balance	\$11,497,005	\$8,590,994	\$4,998,004
Additions/(Reductions) to Fund Balance	(2,906,010)	(3,592,990) *	(3,868,837) **
Ending Fund Balance	\$8,590,994	\$4,998,004 *	\$1,129,167 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**MAPS Operations Fund
Historical and Projected Expenditures**



The MAPS Operations Fund was originally funded by the MAPS Use Tax, which was separate from the MAPS Sales Tax. The MAPS Use Tax was enacted by the City Council and was in effect for 5½ years, while the MAPS Sales Tax was in effect. The tax provided for a levy of 1.0% on the sale of tangible personal property not subject to sales tax from January 1, 1994 through June 30, 1999.

Funds collected from the additional levy were accounted for separately and are to be used for operating, maintaining, and replacing capital as needed on any or all

of the nine major MAPS projects.

The MAPS Operations Fund budget reflects only the funding for adopted expenditures.

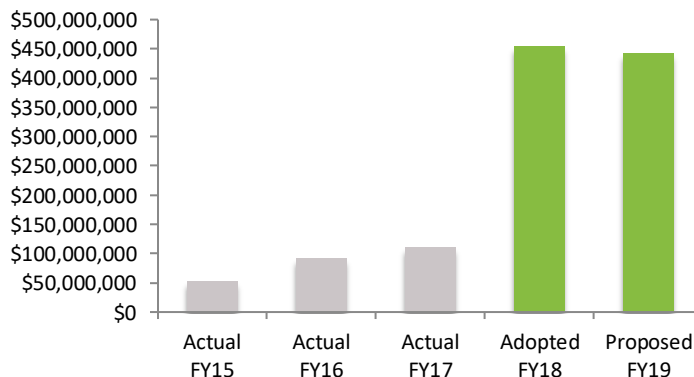
MAPS 3 SALES TAX FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Sales Tax	\$104,011,864	\$66,494,132	\$0
Interest	4,299,593	3,263,660	4,779,744
Service Charges	450	0	0
Transfers	0	0	0
Fund Balance	0	383,757,327	437,471,787
Total Revenues	\$108,311,907	\$453,515,119	\$442,251,531
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	8,757	0	156,951
Supplies	66,840	0	399,852
Capital Outlay	110,411,275	453,515,119	439,756,442
Transfers	320,860	0	1,938,286
Total Expenditures	\$110,807,732	\$453,515,119	\$442,251,531
Use of Fund Balance			
Beginning Fund Balance	\$436,742,012	\$434,246,187	\$437,471,787
Additions/(Reductions) to Fund Balance	(2,495,825)	3,225,600 *	(437,471,787) **
Ending Fund Balance	\$434,246,187	\$437,471,787 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



City voters approved a one-cent sales tax for MAPS 3 on December 8, 2009. The tax began April 1, 2010 and will last for seven years and nine months. The initiative contains and will fund a diverse list of eight projects including a new 70-acre central park linking the core of downtown with the Oklahoma River, a new rail-based streetcar system, a new downtown convention center, sidewalks for major streets and near facilities used by the public throughout the City, 57 miles of new public bicycling and walking trails throughout the City, improvements to the Oklahoma River, including a public

whitewater kayaking facility and upgrades intended to achieve the finest rowing race course in the world, state-of-the-art health and wellness aquatic centers City-wide designed for senior citizens, and improvements to the Oklahoma State Fairgrounds.

MAPS 3 USE TAX FUND

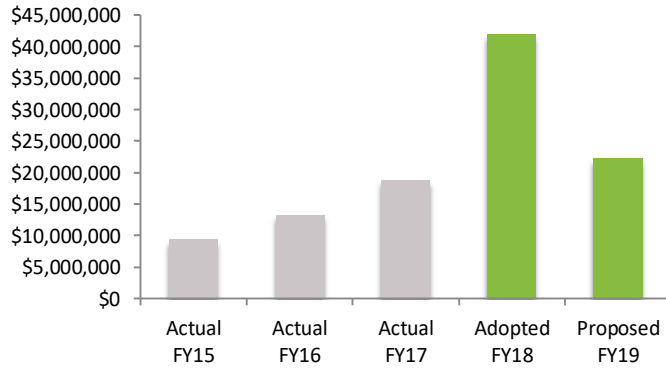
	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Use Tax	\$12,248,715	\$8,366,205	\$0
Interest	357,184	307,755	378,155
Service Charges	0	563,494	500,000
Transfers	186	0	0
Fund Balance	0	32,797,233	21,346,916
Total Revenues	\$12,606,085	\$42,034,687	\$22,225,071
Expenditures			
City Manager's Office			
Personal Services	\$1,910,784	\$2,622,568	\$2,721,133
Other Services & Charges	1,287,164	1,592,595	1,533,682
Supplies	15,242	120,500	120,500
Capital Outlay	0	418,742	418,742
Transfers	150,000	0	0
Department Total	\$3,363,191	\$4,754,405	\$4,794,057
Fire Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	5,000
Supplies	203,373	139,805	44,794
Capital Outlay	7,912,700	18,070,571	10,268,222
Transfers	0	0	0
Department Total	\$8,116,073	\$18,210,376	\$10,318,016
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	915,986	2,281,993	547,794
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$915,986	\$2,281,993	\$547,794
Municipal Courts			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	48,643
Supplies	0	0	0
Capital Outlay	2,776,943	5,773,599	870,725
Transfers	0	0	0
Department Total	\$2,776,943	\$5,773,599	\$919,368

	Actual FY17	Adopted FY18	Proposed FY19
Non-Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	1,020,393	420,770
Transfers	0	0	0
Department Total	\$0	\$1,020,393	\$420,770
Police Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	257	48,309	69,727
Supplies	654,895	202,000	185,807
Capital Outlay	3,024,192	9,743,612	4,969,532
Transfers	0	0	0
Department Total	\$3,679,344	\$9,993,921	\$5,225,066
All Departments			
Personal Services	\$1,910,784	\$2,622,568	\$2,721,133
Other Services & Charges	1,287,422	1,640,904	1,657,052
Supplies	1,789,495	2,744,298	898,895
Capital Outlay	13,713,835	35,026,917	16,947,991
Transfers	150,000	0	0
Total Expenditures	\$18,851,536	\$42,034,687	\$22,225,071
Use of Fund Balance			
Beginning Fund Balance	\$44,548,029	\$38,302,578	\$27,158,251
Additions/(Reductions) to Fund Balance	(6,245,452)	(11,144,327) *	(21,346,916) **
Ending Fund Balance	\$38,302,578	\$27,158,251 *	\$5,811,335 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

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

OKLAHOMA CITY IMPROVEMENT AND SPECIAL SERVICES ASSESSMENT DISTRICTS FUND

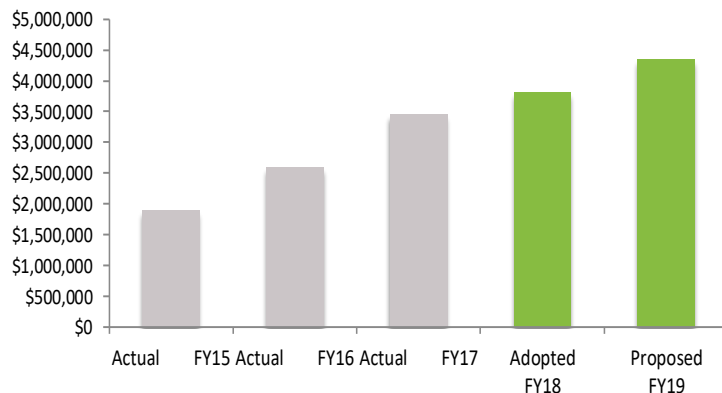
	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Assessments	\$2,921,443	\$3,762,846	\$4,341,253
Interest	3,839	37,538	9,050
Service Charges	5,597	8,450	7,040
Transfers	0	0	0
Fund Balance	0	0	0
Total Revenues	<u>\$2,930,878</u>	<u>\$3,808,834</u>	<u>\$4,357,343</u>
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	43,534	3,246,311	4,118,988
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	3,412,057	562,523	238,355
Total Expenditures	<u>\$3,455,591</u>	<u>\$3,808,834</u>	<u>\$4,357,343</u>
Use of Fund Balance			
Beginning Fund Balance	\$1,394,713	\$870,000	\$22,162
Additions/(Reductions) to Fund Balance	(524,712)	(847,838) *	0 **
Ending Fund Balance	<u>\$870,000</u>	<u>\$22,162</u> *	<u>\$22,162</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.

The Oklahoma City Improvement and Special Services Assessment Districts Fund was created in 2001 for the Downtown Oklahoma City Business Improvement District (BID) and the Stockyards BID. Since then, the Western Avenue BID, the Underground Special Improvement District (SID), the Capital Hill BID, and the Adventure District BID have been added. The Downtown Oklahoma City BID, the Stockyards BID, and Western Avenue BID have all been renewed for a second ten-year term. Benefit assessment districts improve and convey special benefits to properties located within the boundaries of the districts. The districts also finance new improvements and services, including street beautification, maintenance, marketing and image enhancement programs above and beyond those currently provided by the City. Assessments are calculated annually and collected by the City of Oklahoma City in this fund. The districts provide claims to the City to cover services or debt service as detailed in the respective contracts. The assessment rates and contract for the upcoming fiscal year are not yet finalized. When the assessments and contracts are finalized an amendment to the budget may be presented to Council for consideration.

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



OKLAHOMA CITY METROPOLITAN AREA PUBLIC SCHOOLS SALES TAX FUND

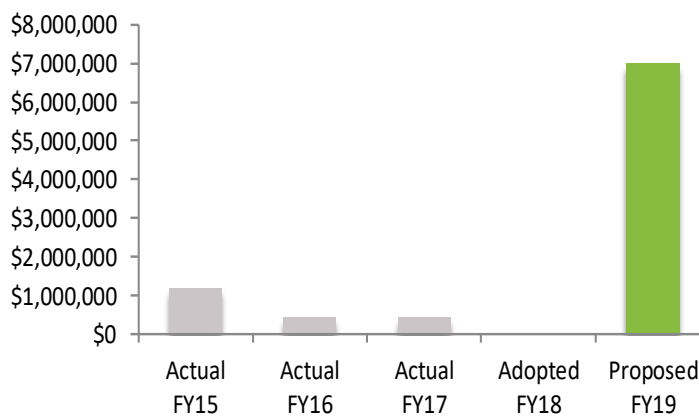
	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
City/Schools Sales Tax	\$0	\$0	\$0
Interest	1,537	0	77,496
Other	23,058	0	0
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	0	6,922,504
Total Revenues	\$24,595	\$0	\$7,000,000
Expenditures - City Manager's Office			
Personal Services	\$258,500	\$0	\$0
Other Services & Charges	174,733	0	2,000,000
Supplies	241	0	0
Capital Outlay	0	0	5,000,000
Transfers	0	0	0
Total Expenditures	\$433,474	\$0	\$7,000,000
Use of Fund Balance			
Beginning Fund Balance	\$786,679	\$377,799	\$6,922,504
Additions/(Reductions) to Fund Balance	(408,880)	6,544,705 *	(6,922,504) **
Ending Fund Balance	\$377,799	\$6,922,504 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

On November 13, 2001, the voters approved a limited term, limited purpose sales tax to be earmarked for certain public school capital projects. The rate of the tax was one-half percent (1/2%) from January 1, 2002 until April 1, 2003 when the rate changed to one percent (1%). The tax expired on January 1, 2009. The OCMAPS trust was dissolved in FY18. The remaining funds will be used to complete existing projects.

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

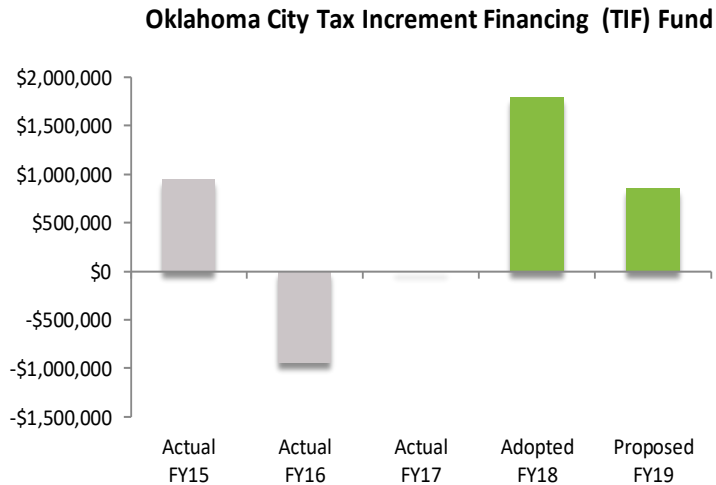


OKLAHOMA CITY TAX INCREMENT FINANCING (TIF) FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Tax Increment Financing Match	\$0	\$850,000	\$850,000
Interest	415	0	0
Fund Balance	0	950,000	0
Total Revenues	\$415	\$1,800,000	\$850,000
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	1,800,000	850,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Reserve for Future Capital Costs	0	0	0
Total Expenditures	\$0	\$1,800,000	\$850,000
Use of Fund Balance			
Beginning Fund Balance	\$949,959	\$950,374	\$0
Additions/(Reductions) to Fund Balance	415	(950,374) *	0 **
Ending Fund Balance	\$950,374	\$0 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

POLICE AND FIRE CAPITAL EQUIPMENT SALES TAX FUND

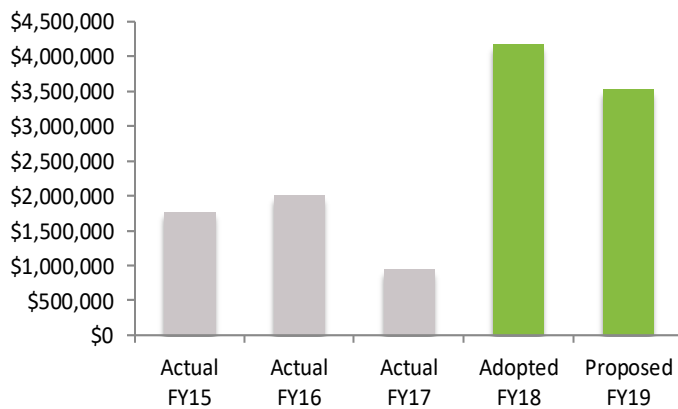
	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Police and Fire Equipment Sales Tax	\$0	\$0	\$0
Interest	41,066	18,739	21,522
Other	154,102	0	0
Fund Balance	0	4,153,378	3,500,571
Total Revenues	\$195,168	\$4,172,117	\$3,522,093
Expenditures			
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	544,298	1,310,726	1,126,803
Supplies	0	88,300	81,135
Capital Outlay	306,860	2,593,297	1,048,632
Transfers	86,376	0	0
Department Total	\$937,534	\$3,992,323	\$2,256,570
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	1,936	2,800
Supplies	0	0	0
Capital Outlay	1,653	7,010	4,210
Transfers	0	0	0
Department Total	\$1,653	\$8,946	\$7,010
Non-Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	1,085,729
Transfers	0	0	0
Department Total	\$0	\$0	\$1,085,729
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	3,483	3,483
Capital Outlay	0	167,365	169,301
Transfers	0	0	0
Department Total	\$0	\$170,848	\$172,784

	Actual FY17	Adopted FY18	Proposed FY19
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	544,298	1,312,662	1,129,603
Supplies	0	91,783	84,618
Capital Outlay	308,513	2,767,672	2,307,872
Transfers	86,376	0	0
Total Expenditures	\$939,187	\$4,172,117	\$3,522,093
Use of Fund Balance			
Beginning Fund Balance	\$5,591,391	\$4,847,372	\$7,001,142
Additions/(Reductions) to Fund Balance	(744,019)	2,153,770 *	(3,500,571) **
Ending Fund Balance	\$4,847,372	\$7,001,142 *	\$3,500,571 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



The Police and Fire Capital Equipment Sales Tax Fund was established in FY01. Funding was provided through a 32-month 1/2 cent sales tax approved by City voters on March 14, 2000 for police and fire capital equipment projects beginning July 1, 2000 and ending March 1, 2003. Among the capital improvements funded are police and fire vehicles, information systems, mobile data systems, a City-wide radio communication system, City public safety computer-aided dispatch systems, a communications network to support mobile data systems, improvements in the public emergency warning system and police helicopters.

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

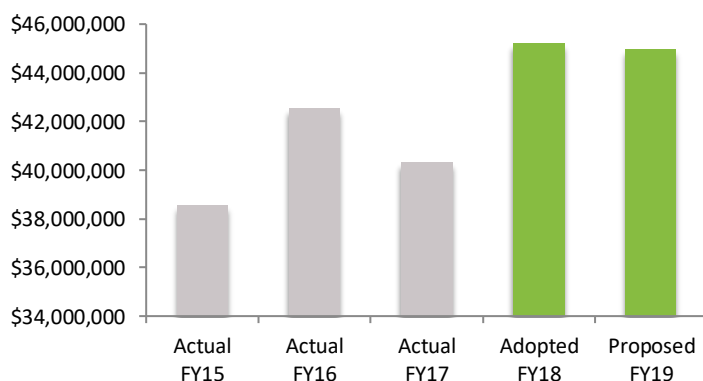
	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Special Sales Tax	\$39,016,240	\$39,785,056	\$42,446,055
Interest	161,768	166,067	201,269
Other	1,645	0	0
Service Charges	205,008	168,236	0
Transfers	0	0	0
Fund Balance	0	5,080,016	2,311,651
Total Revenues	\$39,384,661	\$45,199,375	\$44,958,975
Expenditures - Police			
Personal Services	\$35,277,943	\$35,384,055	\$36,551,360
Other Services & Charges	2,727,509	4,658,600	4,723,719
Supplies	1,458,920	2,655,221	1,962,022
Capital Outlay	838,534	2,501,499	1,721,874
Transfers	22,219	0	0
Total Expenditures	\$40,325,124	\$45,199,375	\$44,958,975
Use of Fund Balance			
Beginning Fund Balance	\$16,743,329	\$15,802,865	\$24,892,161
Additions/(Reductions) to Fund Balance	(940,464)	9,089,296 *	(2,311,651) **
Ending Fund Balance	\$15,802,865	\$24,892,161 *	\$22,580,510 **

* Estimated.

** Assumes budgeted revenues and expenditures.

The Police Services, Facilities or Equipment Tax Fund was established in FY90. Funding is provided through a dedicated 3/4 cent sales tax approved by City voters in FY89. The Fund receives 1/2 of revenues collected through the special sales tax. Each year the City Council adopts a resolution specifying the specific projects and funding levels in the Police Services, Facilities or Equipment Tax Fund.

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



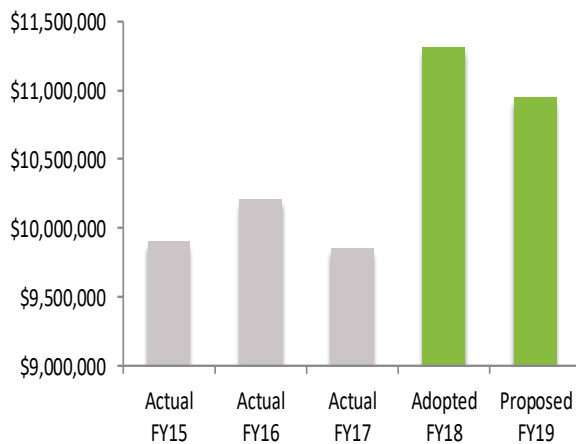
SOLID WASTE MANAGEMENT FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Interest	\$17,208	\$18,447	\$32,170
Tranfers	10,200,000	10,295,276	9,917,139
Fund Balance	0	1,000,000	1,000,000
Total Revenues	\$10,217,208	\$11,313,723	\$10,949,309
Expenditures - Utilities			
Personal Services	\$7,861,303	\$8,742,058	\$8,827,758
Other Services & Charges	1,732,075	1,985,165	1,935,051
Supplies	255,721	586,500	186,500
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$9,849,099	\$11,313,723	\$10,949,309
Use of Fund Balance			
Beginning Fund Balance	\$769,015	\$1,137,124	\$1,000,000
Additions/(Reductions) to Fund Balance	368,109	(137,124) *	(1,000,000) **
Ending Fund Balance	\$1,137,124	\$1,000,000 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Solid Waste Management Fund
Historical and Projected Expenditures**



The Solid Waste Management Fund, formerly the Sanitation Fund, was established to track the revenues and expenditures of refuse collection activities. Revenues are first collected by the Oklahoma City Environmental Assistance Trust (OCEAT) and then transferred monthly to the Solid Waste Management Fund for operations.

The Solid Waste Management Division was moved from the Public Works Department to the Water and Wastewater Utilities Department as part of the FY98 budget. The Division functions as an enterprise fund responsible for the supervision, coordination and control of various work activities that contribute to the health, welfare and beautification of the community through a high level of refuse collection services.

SPECIAL PURPOSE FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Donations	\$295,237	\$1,556,000	\$994,575
Fees	180,039	215,000	293,059
Interest	144,275	103,925	130,144
Other	4,400	321,182	380,080
Service Charges	254,234	2,173	2,173
Tranfers	200	1,000,000	1,000,000
Fund Balance	0	6,817,612	5,570,345
Total Revenues	\$878,385	\$10,015,892	\$8,370,376
Expenditures			
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,002,640	850,000	827,821
Supplies	0	0	0
Capital Outlay	0	57,482	858
Transfers	0	0	0
Department Total	\$3,002,640	\$907,482	\$828,679
Development Services			
Personal Services	\$8,424	\$13,500	\$14,282
Other Services & Charges	139,289	1,412,601	1,464,377
Supplies	29,928	84,889	73,328
Capital Outlay	0	12,000	0
Transfers	0	0	0
Department Total	\$177,641	\$1,522,990	\$1,551,987
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,476	19,054	12,263
Supplies	0	10,000	17,531
Capital Outlay	0	2,806	0
Transfers	0	0	0
Department Total	\$3,476	\$31,860	\$29,794
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	1,000,000	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$1,000,000	\$0

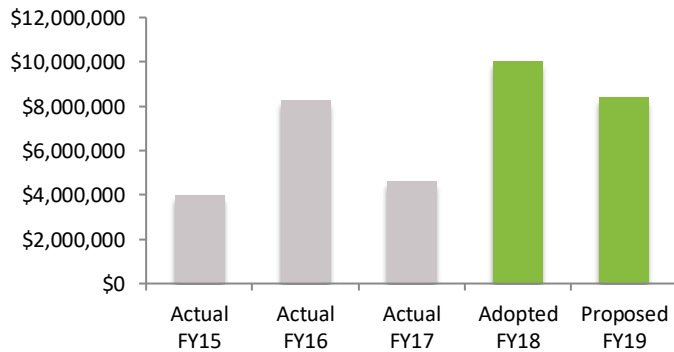
	Actual FY17	Adopted FY18	Proposed FY19
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	86,399	1,210,052	569,313
Supplies	84,717	468,788	272,793
Capital Outlay	83,726	1,268,830	2,542,645
Transfers	0	0	0
Department Total	\$254,842	\$2,947,670	\$3,384,751
Planning			
Personal Services	\$0	\$0	\$0
Other Services & Charges	79,048	105,481	151,975
Supplies	0	0	0
Capital Outlay	157,237	246,297	91,984
Transfers	0	0	0
Department Total	\$236,285	\$351,778	\$243,959
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	17,651	40,129	56,053
Supplies	0	12,570	11,378
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$17,651	\$52,699	\$67,431
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	267,890	794,733	553,107
Supplies	33,481	0	0
Capital Outlay	646,981	2,406,680	1,710,668
Transfers	(24,000)	0	0
Department Total	\$924,352	\$3,201,413	\$2,263,775

	Actual FY17	Adopted FY18	Proposed FY19
All Departments			
Personal Services	\$8,424	\$13,500	\$14,282
Other Services & Charges	3,596,394	5,432,050	3,634,909
Supplies	148,126	576,247	375,030
Capital Outlay	887,944	3,994,095	4,346,155
Transfers	(24,000)	0	0
Total Expenditures	\$4,616,887	\$10,015,892	\$8,370,376
Use of Fund Balance			
Beginning Fund Balance	\$13,096,786	\$9,358,284	\$5,570,345
Additions/(Reductions) to Fund Balance	(3,738,502)	(3,787,939) *	(5,570,345) **
Ending Fund Balance	\$9,358,284	\$5,570,345 *	\$0

* Estimated.

** Assumes budgeted revenues and expenditures.

**Special Purpose Fund
Historical and Projected Expenditures**



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

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

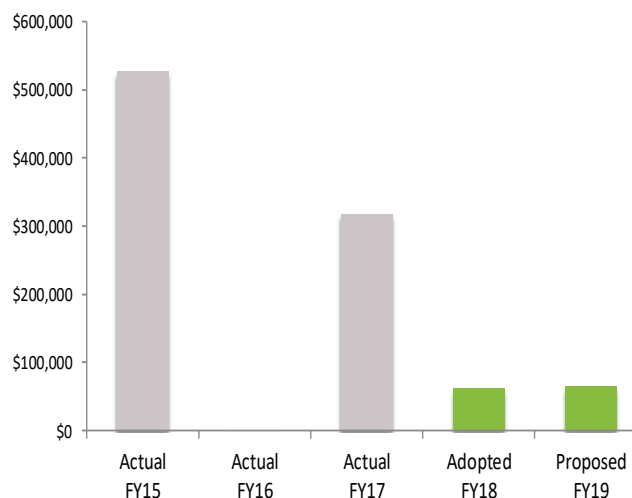
	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Sports Facilities Sales Tax	\$0	\$0	\$0
Interest	1,448	749	355
Other	3,517	0	0
Fund Balance	0	62,571	65,413
Total Revenues	\$4,965	\$63,320	\$65,768
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	43,428	0	65,768
Supplies	53,713	0	0
Capital Outlay	221,147	63,320	0
Transfers	742	0	0
Total Expenditures	\$319,031	\$63,320	\$65,768
Use of Fund Balance			
Beginning Fund Balance	\$690,926	\$376,860	\$65,413
Additions/(Reductions) to Fund Balance	(314,066)	(311,447) *	(65,413) **
Ending Fund Balance	\$376,860	\$65,413 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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

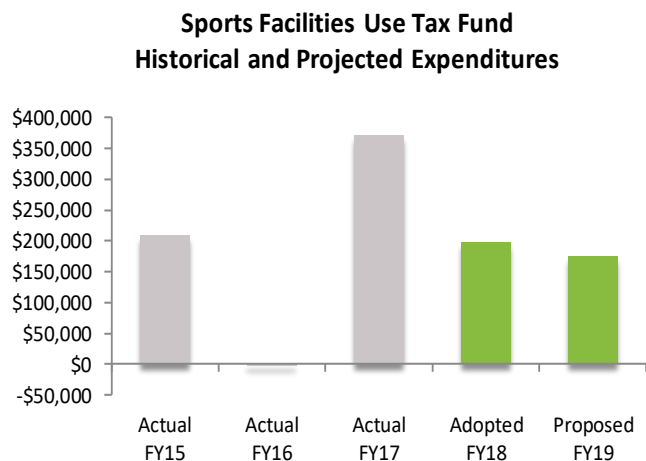


SPORTS FACILITIES USE TAX FUND (OKLAHOMA CITY SPORTS FACILITIES IMPROVEMENT USE TAX FUND)

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Sports Facilities Use Tax	\$0	\$0	\$0
Interest	1,852	996	870
Other	203	0	0
Fund Balance	0	196,010	172,940
Total Revenues	\$2,055	\$197,006	\$173,810
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	177	31,928	173,810
Supplies	0	45,262	0
Capital Outlay	1,565	119,816	0
Transfers	369,404	0	0
Department Total	\$371,146	\$197,006	\$173,810
Use of Fund Balance			
Beginning Fund Balance	\$933,348	\$564,256	\$172,940
Additions/(Reductions) to Fund Balance	(369,092)	(391,316) *	(172,940) **
Ending Fund Balance	\$564,256	\$172,940 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

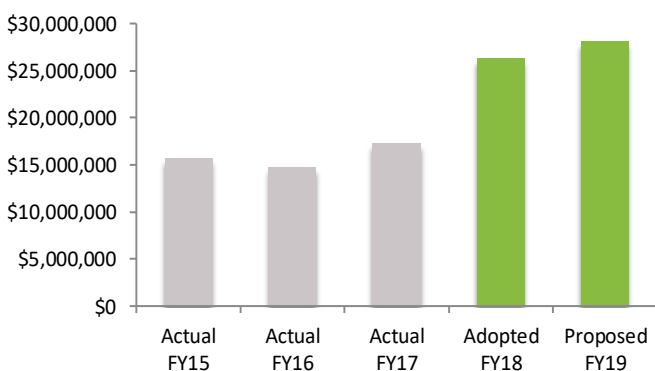
STORMWATER DRAINAGE UTILITY FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Fees	\$17,411,877	\$17,351,753	\$17,986,251
Interest	147,966	158,679	268,977
Other	0	0	0
Permits	108,035	106,003	105,375
Reimbursements	255,766	255,766	255,766
Service Charges	568,448	201,779	221,999
Transfers	0	0	0
Fund Balance	0	8,210,073	9,251,493
Total Revenues	<u>\$18,492,092</u>	<u>\$26,284,053</u>	<u>\$28,089,861</u>
Expenditures - Public Works			
Personal Services	\$8,479,772	\$9,742,322	\$10,214,000
Other Services & Charges	5,734,031	12,972,792	14,973,784
Supplies	712,965	1,235,195	1,488,810
Capital Outlay	2,174,427	2,333,744	1,400,866
Transfers	187,978	0	12,401
Total Expenditures	<u>\$17,289,173</u>	<u>\$26,284,053</u>	<u>\$28,089,861</u>
Use of Fund Balance			
Beginning Fund Balance	\$12,994,472	\$14,197,391	\$27,376,225
Additions/(Reductions) to Fund Balance	1,202,919	13,178,834 *	(9,251,493) **
Ending Fund Balance	<u>\$14,197,391</u>	<u>\$27,376,225 *</u>	<u>\$18,124,732 **</u>

* Estimated.

** Assumes budgeted revenues and expenditures.

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



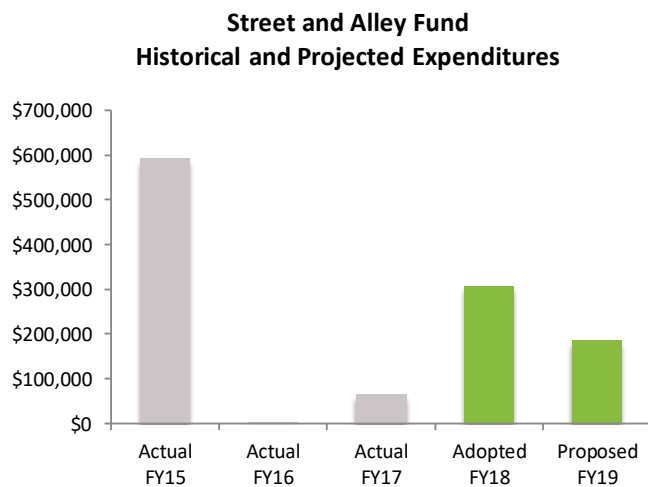
The Stormwater Drainage Utility Fund was established by Council on June 13, 1995 to address federal mandates governing National Pollution Discharge Elimination System (NPDES) programs and is responsible for planning and implementing strategies for improving the quality of storm and other runoff waters.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

STREET AND ALLEY FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Interest	\$2,951	\$0	\$0
Other	258	0	0
Fund Balance	0	306,955	187,194
Total Revenues	\$3,209	\$306,955	\$187,194
Expenditures - Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	60,670	128,089	8,140
Supplies	0	5	5
Capital Outlay	4,446	178,861	179,049
Transfers	0	0	0
Total Expenditures	\$65,116	\$306,955	\$187,194
Use of Fund Balance			
Beginning Fund Balance	\$427,602	\$365,694	\$306,955
Additions/(Reductions) to Fund Balance	(61,907)	(58,739) *	(187,194) **
Ending Fund Balance	\$365,694	\$306,955 *	\$119,761 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

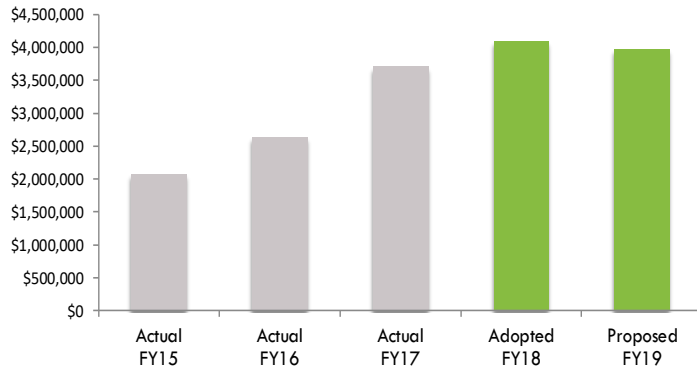
TRANSPORTATION AND PARKING FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Interest	\$5,533	\$4,697	\$11,691
Service Charges	451,691	742,844	471,752
Transfers	3,433,226	3,355,284	3,490,657
Fund Balance	0	0	0
Total Revenues	<u>\$3,890,451</u>	<u>\$4,102,825</u>	<u>\$3,974,100</u>
Expenditures			
Parking			
Personal Services	\$398,269	\$500,387	\$523,412
Other Services & Charges	292,285	451,138	360,693
Supplies	30,265	31,400	31,400
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$720,819</u>	<u>\$982,925</u>	<u>\$915,505</u>
Public Transportation			
Personal Services	\$2,204,856	\$2,513,911	\$2,861,845
Other Services & Charges	786,281	605,989	196,750
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$2,991,136</u>	<u>\$3,119,900</u>	<u>\$3,058,595</u>
All Departments			
Personal Services	\$2,603,124	\$3,014,298	\$3,385,257
Other Services & Charges	1,078,566	1,057,127	557,443
Supplies	30,265	31,400	31,400
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	<u>\$3,711,955</u>	<u>\$4,102,825</u>	<u>\$3,974,100</u>
Use of Fund Balance			
Beginning Fund Balance	(\$178,336)	\$160	\$0
Additions/(Reductions) to Fund Balance	178,496	(160) *	0 **
Ending Fund Balance	<u>\$160</u>	<u>\$0</u> *	<u>\$0</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Transportation and Parking Fund
Historical and Projected Expenditures**



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

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

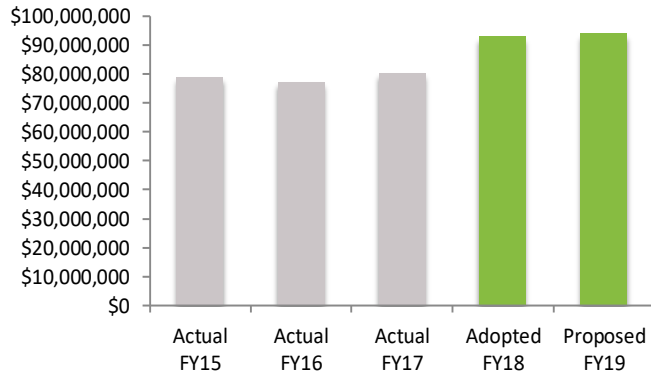
WATER AND WASTEWATER FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Interest	\$129,543	\$136,741	\$235,654
Other	13	0	0
Service charges	749	0	0
Transfers	80,406,370	92,055,505	93,211,204
Fund Balance	0	1,088,554	800,000
Total Revenues	<u>\$80,536,675</u>	<u>\$93,280,800</u>	<u>\$94,246,858</u>
Expenditures			
Water			
Personal Services	\$27,249,369	\$28,846,303	\$30,187,319
Other Services & Charges	18,251,420	22,991,897	22,582,626
Supplies	8,639,809	11,600,534	10,889,460
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	<u>\$54,140,597</u>	<u>\$63,438,734</u>	<u>\$63,659,405</u>
Wastewater			
Personal Services	\$18,430,127	\$20,394,948	\$21,458,468
Other Services & Charges	5,947,940	7,047,013	7,141,783
Supplies	2,003,994	2,400,105	1,987,202
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	<u>\$26,382,061</u>	<u>\$29,842,066</u>	<u>\$30,587,453</u>
All Departments			
Personal Services	\$45,679,496	\$49,241,251	\$51,645,787
Other Services & Charges	24,199,360	30,038,910	29,724,409
Supplies	10,643,803	14,000,639	12,876,662
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	<u>\$80,522,658</u>	<u>\$93,280,800</u>	<u>\$94,246,858</u>
Use of Fund Balance			
Beginning Fund Balance	\$3,051,711	\$3,065,728	\$800,000
Additions/(Reductions) to Fund Balance	14,017	(2,265,728) *	(800,000) **
Ending Fund Balance	<u>\$3,065,728</u>	<u>\$800,000</u> *	<u>\$0</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Water and Wastewater Fund
Historical and Projected Expenditures**



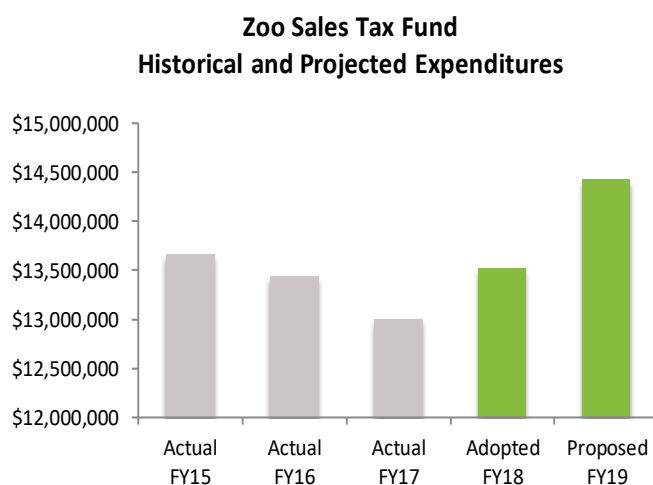
The Water and Wastewater Fund was established in 1988 by the City Council for the purpose of identifying operating expenditures of the Water and Wastewater Utilities Department. Expenditures from these funds are made for the treatment of water; the maintenance and repair of water treatment, pumping, transmission and distribution; maintenance of wastewater lift station, interceptor and collection systems; and the utility billing for water and wastewater functions. These expenditures are funded by monthly cash transfers from the Oklahoma City Water Utilities Trust.

ZOO SALES TAX FUND

	Actual FY17	Adopted FY18	Proposed FY19
Revenues			
Zoo Sales Tax Revenue	\$13,005,413	\$13,261,685	\$14,148,685
Interest	3,343	0	0
Fund Balance	0	265,234	282,974
Total Revenues	\$13,008,756	\$13,526,919	\$14,431,659
Expenditures - Zoo			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	13,008,756	13,526,919	14,431,659
Total Expenditures	\$13,008,756	\$13,526,919	\$14,431,659
Use of Fund Balance			
Beginning Fund Balance	\$0	\$0	\$282,974
Additions/(Reductions) to Fund Balance	0	282,974 *	(282,974) **
Ending Fund Balance	\$0	\$282,974 *	\$0 **

* Estimated

** Assumes budgeted revenues and expenditures



On July 17, 1990, City voters approved a 1/8-cent sales tax levy for the limited purpose of funding the Oklahoma City Zoo. The Oklahoma City Zoo Sales Tax Fund was created to collect all revenues pursuant to the Zoo tax levy. The ordinance provides that Zoo Sales Tax funds will only be used for the establishment, maintenance, replacement, and expansion of zoological parks, gardens, and entertainment facilities; the acquisition, maintenance, and replacement of real property, personal property, and buildings; the operational expenses, education research and program expenses, conservation program expenses,

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



The City of
OKLAHOMA CITY