

OVERVIEW OF FUND SUMMARIES

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

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

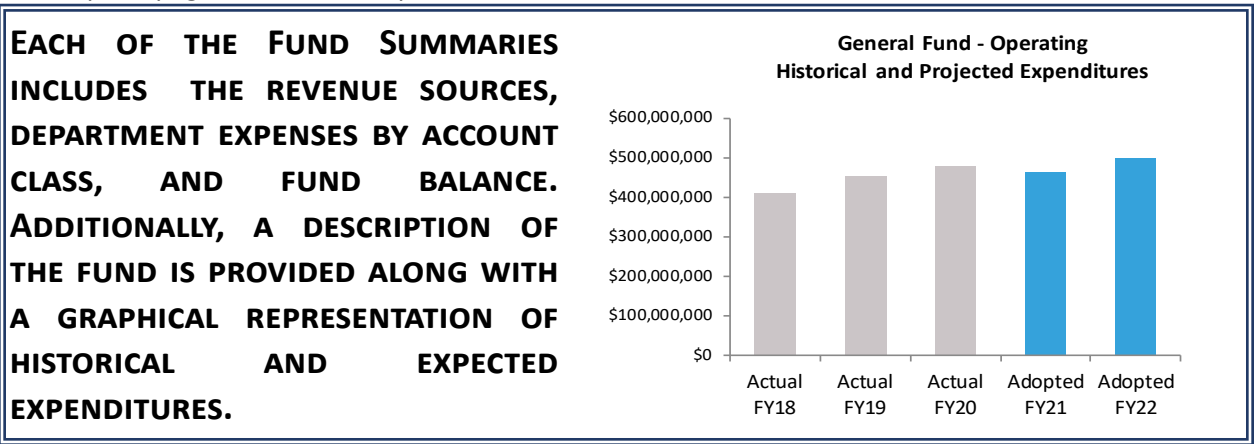
Within the operating funds there are three basic categories of funds – General Operating, Special Revenue and Enterprise. The General Operating Funds include the General Fund, which accounts for all monies received and disbursed for general municipal government purposes, and the Internal Service Fund,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

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

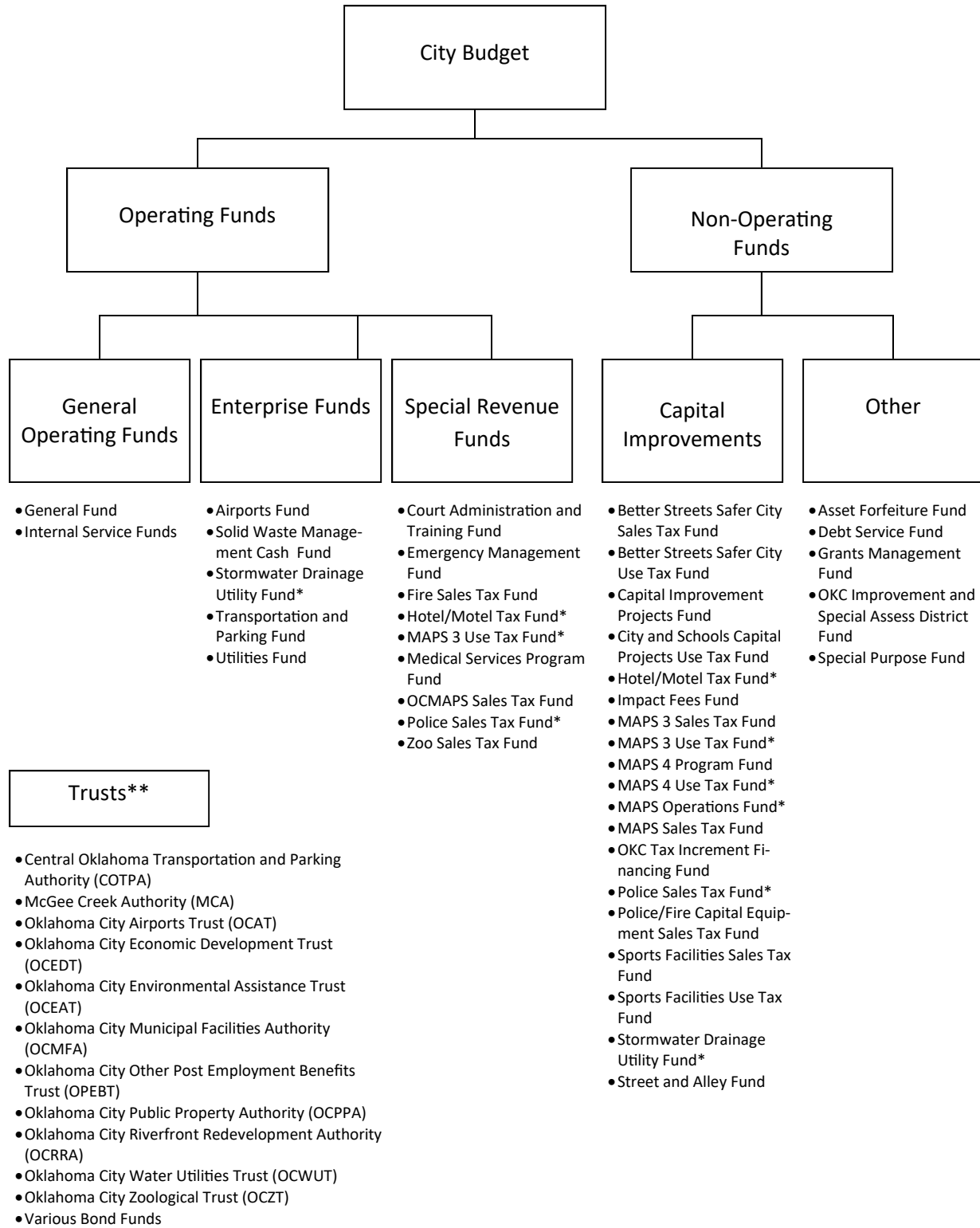
Enterprise Funds account for utility, enterprise, and other services where the costs are financed primarily through user charges or where there is a periodic need to determine revenues earned, expenses incurred or net income for a service or program.

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

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



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 & RELATED TRUST DESCRIPTIONS			
FUND NAME	MAJOR REVENUES	MAJOR EXPENDITURES	ORIGIN
Operating Funds			
Airports	Transfer from OCAT	Airport Expenditures	Administrative
Court Administration and Training	Surcharge on Fines	Law Enforcement Training	State Law
Emergency Management	Telephone Tariff, General Fund Subsidy	Support of E-911 System	State/Local Law
Federal Grants Management	Federal Grants	As Directed by Terms of Grants	Federal Laws
Fire Fighting and Rescue Svcs, Facilities or Equipment	Earmarked Sales Tax	Fire Expenditures	Local Law/Public
General	All General Revenues	All Departments	State/Local Law
Hotel/Motel Tax Special Revenue*	Earmarked Hotel/Motel Tax	Convention and Tourism Development	Local Law/Public
Internal Service	User Fees from Other Funds	Operations of Internal Service Departments	Administrative
MAPS 3 Use Tax*	Special Use Tax	Administration of MAPS 3 Projects	Local Law/Public
MAPS 4 Use Tax*	Special Use Tax	Administration of MAPS 3 Projects	Local Law/Public
Medical Services Program	User Fees	Ambulance Service	Administrative
OKC Metro Area Public School Sales Tax	Fund Balance	Administration of OCMAPS Projects	Local Law/Public
Oklahoma City Zoo Tax	Earmarked Sales Tax	Zoo Expenditures	Local Law/Public
Police Services, Facilities or Equipment Tax*	Earmarked Sales Tax	Police Expenditures	Local Law/Public
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
Utilities	Transfer from OCWUT	Utilities Expenditures	Administrative
Non-Operating Funds			
Asset Forfeiture	Property/Money Seized in Drug Cases	Police Functions as Dictated by Federal Law	Admin./Fed. Guidelines
Better Streets Safer City Sales Tax	Earmarked Sales Tax	Capital Projects	Local Law/Public
Better Streets Safer City Use Tax	Special Use Tax	Capital Projects	Local Law/Public
Capital Improvement Projects	Transfer from Other Funds/Interest	Safer Streets Capital Projects	State Law
City and Schools Capital Projects Use Tax	Fund Balance	Capital Projects	Local Law/Public
Debt Service	Property Taxes	Debt Service	State Law
Hotel/Motel Tax Special Revenue*	Earmarked Hotel/Motel Tax	State Fair Capital Improvements	Local Law/Public
Impact Fees	Fees from residential construction	Parks and Street Improvements	Local Law/Public
MAPS 3 Sales Tax	Earmarked Sales Tax	MAPS3 Capital Projects	Local Law/Public
MAPS 3 Use Tax*	Special Use Tax	Public Safety Capital Project Expenditures	Local Law/Public
MAPS 4 Program	Transfer from General Fund	MAPS4 Capital Projects	Local Law/Public
MAPS 4 Use Tax*	Special Use Tax	Public Safety Capital Project Expenditures	Local Law/Public
MAPS Operations*	Fund Balance	Maint. and Replacement for MAPS Projects	Local Law/Public
MAPS Sales Tax	Fund Balance	MAPS Capital Projects	Local Law/Public
OKC Impr. and Special Assessment District	Assessment of Property Owners in District	Payment to Districts for Improvements	State Law/Local Law
OKC Sports Facilities Improvement Sales Tax	Fund Balance	Capital Improvements to Sports Facilities	Local Law/Public
OKC Sports Facilities Improvement Use Tax	Fund Balance	Capital Improvements to Sports Facilities	Local Law/Public
OKC Tax Increment Financing	State Match - Sales and Use Tax	Infrastructure Improvements in Downtown	Admin./Public Initiative
Police and Fire Capital Equipment Sales Tax	Fund Balance	Public Safety Capital Equipment	Local Law/Public
Police Services, Facilities or Equipment Tax*	Earmarked Sales Tax	Police Capital Projects	Local Law/Public
Special 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	Budgeted Revenues*	Budgeted Expenditures	Estimated	\$ Change	% Change
	Beginning Balance			Ending Balance		
Airports Fund	\$1,435,935	\$20,814,028	\$20,814,028	\$1,435,935	\$0	0.00% (e)
Asset Forfeiture Fund	2,187,307	3,701,955	3,972,087	1,917,175	(270,132)	-12.35% (b)
Better Streets Safer City Sales Tax Fund	137,211,598	0	137,211,598	0	(137,211,598)	-100.00% (d)
Better Streets Safer City Use Tax Fund	30,435,666	160,000	30,595,666	0	(30,435,666)	-100.00% (d)
Capital Improvement Projects Fund	45,737,024	19,807,448	63,544,472	2,000,000	(43,737,024)	-95.63% (b)
City and Sch Cap Proj Use Tax Fund	3,521,887	20,000	3,541,887	0	(3,521,887)	-100.00% (d)
Court Administration and Training Fund	135,196	156,792	227,000	64,988	(70,208)	-51.93% (c)
Debt Service Fund	122,395,184	95,600,579	111,623,033	106,372,730	(16,022,454)	-13.09% (c)
Emergency Management Fund	1,849,367	9,367,491	9,567,491	1,649,367	(200,000)	-10.81% (c)
Fire Sales Tax Fund	11,591,972	44,087,645	47,102,384	8,577,233	(3,014,739)	-26.01% (c)
General Fund	145,420,396	613,542,124	613,542,124	145,420,396	0	0.00% (a)
Grants Management Fund	N/A	188,445,158	188,445,158	N/A	N/A	N/A (g)
Hotel/Motel Tax Fund	4,959,069	19,519,703	19,852,446	4,626,326	(332,743)	-6.71% (c)
Impact Fee Fund	31,315,911	5,993,032	37,308,943	0	(31,315,911)	-100.00% (b)
Internal Service Fund	10,228,636	57,243,553	58,493,906	8,978,283	(1,250,353)	-12.22% (a)
Medical Services Program Fund	9,362,566	6,882,212	6,882,212	9,362,566	0	0.00% (c)
Metropolitan Area Projects Tax Fund	320,066	0	159,782	160,284	(159,782)	-49.92% (d)
MAPS Operations Fund	2,285,360	32,073	2,317,433	0	(2,285,360)	-100.00% (b)
MAPS 3 Sales Tax Fund	108,656,280	4,779,744	113,436,024	0	(108,656,280)	-100.00% (d,f)
MAPS 3 Use Tax Fund	8,041,321	654,861	8,693,342	2,840	(8,038,481)	-99.96% (d,f)
MAPS 4 Program Fund	120,481,973	118,789,806	118,789,806	120,481,973	0	0.00% (d,f)
MAPS 4 Use Tax Fund	15,403,605	26,040,911	41,444,516	0	(15,403,605)	-100.00% (d,f)
OCMAPS Sales Tax Fund	1,915,557	43,971	1,959,528	0	(1,915,557)	-100.00% (d)
OKC Imprv & Splc Svcs Assess Dist Fund	31,661	4,543,720	4,543,720	31,661	0	0.00% (c)
Oklahoma City TIF Fund	300,000	1,490,144	1,790,144	0	(300,000)	-100.00% (c)
Police and Fire Cap Equip Sales Tax Fund	5,034,321	17,211	2,502,962	2,548,570	(2,485,751)	-49.38% (d)
Police Sales Tax Fund	16,599,741	44,347,691	47,568,305	13,379,127	(3,220,614)	-19.40% (c)
Solid Waste Management Fund	0	0	0	0	0	N/A (e)
Special Purpose Fund	9,087,936	2,244,637	11,332,573	0	(9,087,936)	-100.00% (c)
Sports Facilities Sales Tax Fund	50,373	0	50,373	0	(50,373)	-100.00% (d)
Sports Facilities Use Tax Fund	98,652	0	98,652	0	(98,652)	-100.00% (d)
Stormwater Drainage Utility Fund	29,249,210	18,537,221	28,565,970	19,220,461	(10,028,749)	-34.29% (f)
Street and Alley Fund	0	0	0	0	0	N/A (b)
Transportation and Parking Fund	903,516	4,835,397	4,835,397	903,516	0	0.00% (e)
Utilities Fund	2,800,000	108,392,137	110,192,137	1,000,000	(1,800,000)	-64.29% (e)
Zoo Sales Tax Fund	292,763	14,640,185	14,932,948	0	(292,763)	-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	Human Resources	Information Technology	Mayor And Council	Municipal Counselors Office	Non-Departmental	Fire	Municipal Court	Police	Airports	Development Services	Planning	Public Trans and Parking	Public Works	Utilities	Parks and Recreation	Zoo Sales Tax
Airports Fund													•								
Asset Forfeiture Fund																					
Better Streets Safer City Sales Tax Fund																					
Better Streets Safer City Use Tax Fund																					
Capital Improvement Projects Fund	•	•	•	•	•	•	•	•	•	•	•	•		•	•	•	•	•	•	•	
City and Sch Cap Proj Use Tax Fund																					
Court Administration and Training Fund																					
Debt Service Fund																					
Emergency Management Fund																					
Fire Sales Tax Fund																					
General Fund	•	•	•	•	•	•	•	•	•	•	•	•		•	•	•	•	•	•	•	
Grants Management Fund																					
Hotel/Motel Tax Fund																					
Impact Fees Fund																					
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MAPS 3 Sales Tax Fund																					
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MAPS 4 Program Fund																					
MAPS 4 Use Tax Fund																					
MAPS Operations Fund																					
Medical Services Program Fund																					
Metropolitan Area Projects Tax Fund																					
OKC Improvement and Special Svcs Fund																					
OKC Schools MAPS Sales Tax Fund																					
Oklahoma City TIF Fund																					
Police and Fire Cap Equip Sales Tax Fund																					
Police Sales Tax Fund																					
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																					
Utilities Fund																					
Zoo Sales Tax Fund																					

AIRPORTS FUND

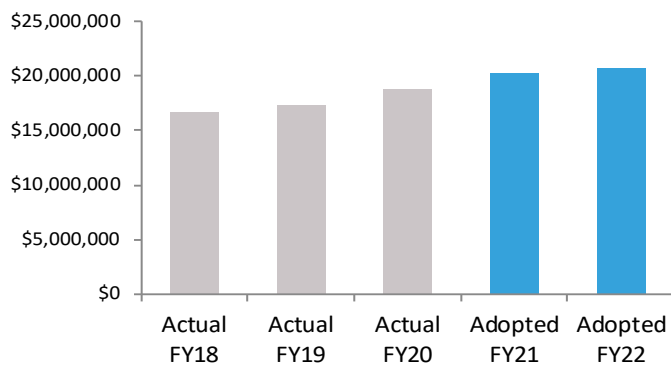
	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Transfer from Airport Trust	\$18,573,810	\$20,090,873	\$20,703,542
Interest	33,297	28,830	10,385
Other	100,148	153,354	100,101
Fund Balance	0	35,546	0
Total Revenues	\$18,707,255	\$20,308,603	\$20,814,028
Expenditures - Airports			
Personal Services	\$11,474,830	\$12,486,397	\$12,650,995
Other Services & Charges	6,168,293	6,584,728	6,961,101
Supplies	551,560	737,478	701,932
Capital Outlay	596,382	500,000	500,000
Transfers	0	0	0
Total Expenditures	\$18,791,065	\$20,308,603	\$20,814,028
Use of Fund Balance			
Beginning Fund Balance	\$1,431,847	\$1,348,037	\$1,435,935
Additions/(Reductions) to Fund Balance	(83,810)	87,898 *	0 **
Ending Fund Balance	\$1,348,037	\$1,435,935 *	\$1,435,935 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

**Airports Fund
Historical and Projected Expenditures**



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

ASSET FORFEITURE FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Asset Seizure Revenues	\$1,313,578	\$884,331	\$3,655,951
Other Revenue	8,842	3,000	5,976
Service Charges	0	0	0
Interest	52,403	65,232	40,028
Transfers	18,980	0	0
Fund Balance	0	1,148,765	270,132
Total Revenues	\$1,393,803	\$2,101,328	\$3,972,087
Expenditures - Police			
Personal Services	\$18,927	\$81,470	\$158,639
Other Services & Charges	575,067	906,642	2,745,641
Supplies	728,982	843,216	797,807
Capital Outlay	0	200,000	200,000
Transfers	0	70,000	70,000
Total Expenditures	\$1,322,976	\$2,101,328	\$3,972,087
Use of Fund Balance			
Beginning Fund Balance	\$2,908,451	\$2,979,278	\$2,187,307
Additions/(Reductions) to Fund Balance	70,826	(791,971) *	(270,132) **
Ending Fund Balance	\$2,979,278	\$2,187,307 *	\$1,917,175 **

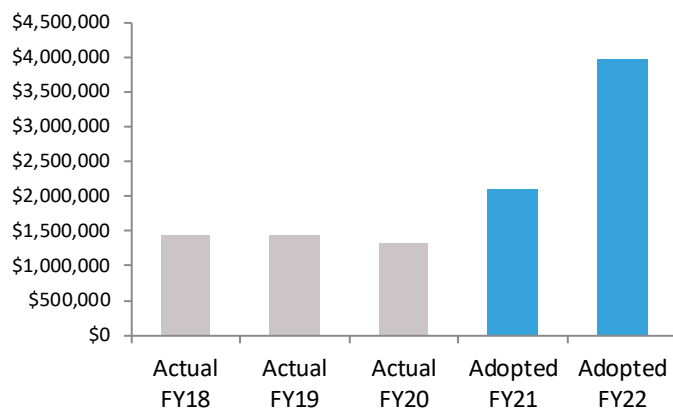
* Estimated.

** Assumes budgeted revenues and expenditures.

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

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

**Asset Forfeiture Fund
Historical and Projected Expenditures**



BETTER STREETS, SAFER CITY SALES TAX FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Capital Improvements Sales Tax	\$102,054,252	\$0	\$0
Interest	3,035,430	3,051,975	0
Other	0	0	0
Fund Balance	0	197,082,947	137,211,598
Total Revenues	\$105,089,681	\$200,134,922	\$137,211,598
Expenditures			
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	52,137,587	99,129,071	104,571,568
Supplies	10,058	200	5,000
Capital Outlay	11,851,178	101,005,651	32,635,030
Transfers	0	0	0
Total Expenditures	\$63,998,823	\$200,134,922	\$137,211,598
Use of Fund Balance			
Beginning Fund Balance	\$120,988,353	\$162,079,212	\$137,211,598
Additions/(Reductions) to Fund Balance	41,090,859	(24,867,614) *	(137,211,598) **
Ending Fund Balance	\$162,079,212	\$137,211,598 *	\$0 **

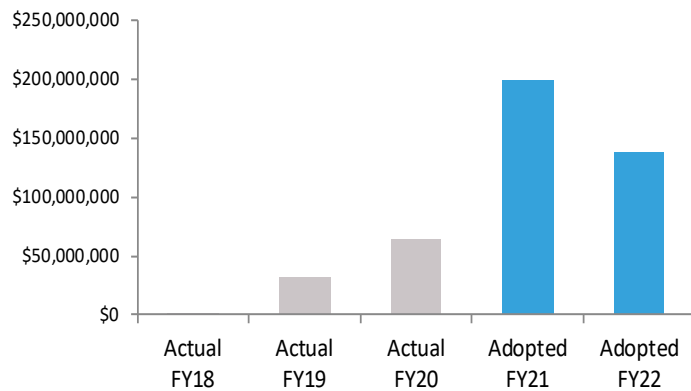
* Estimated.

** Assumes budgeted revenues and expenditures.

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

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

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



BETTER STREETS, SAFER CITY USE TAX FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Capital Improvement Use Tax	\$18,825,134	\$0	\$0
Interest	593,786	294,172	160,000
Other	0	0	0
Fund Balance	0	34,366,413	30,435,666
Total Revenues	<u>\$19,418,921</u>	<u>\$34,660,585</u>	<u>\$30,595,666</u>
Expenditures			
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	109,335
Supplies	27,735	412,562	648,176
Capital Outlay	0	10,831,726	9,761,274
Transfers	0	0	0
Department Total	<u>\$27,735</u>	<u>\$11,244,288</u>	<u>\$10,518,785</u>
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	2,396,699	272,029	2,168,451
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$2,396,699</u>	<u>\$272,029</u>	<u>\$2,168,451</u>
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	6,996,885	388,077
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$6,996,885</u>	<u>\$388,077</u>

	Actual FY20	Adopted FY21	Adopted FY22
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	13,029	32,695	760,089
Supplies	2,910,040	16,114,688	16,369,459
Capital Outlay	734,119	0	390,805
Transfers	0	0	0
Department Total	\$3,657,188	\$16,147,383	\$17,520,353
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	13,029	32,695	869,424
Supplies	5,334,474	23,796,164	19,574,163
Capital Outlay	734,119	10,831,726	10,152,079
Transfers	0	0	0
Department Total	\$6,081,622	\$34,660,585	\$30,595,666
Use of Fund Balance			
Beginning Fund Balance	\$22,987,579	\$36,324,878	\$30,435,666
Additions/(Reductions) to Fund Balance	13,337,299	(5,889,212) *	(30,435,666) **
Ending Fund Balance	\$36,324,878	\$30,435,666 *	\$0 **

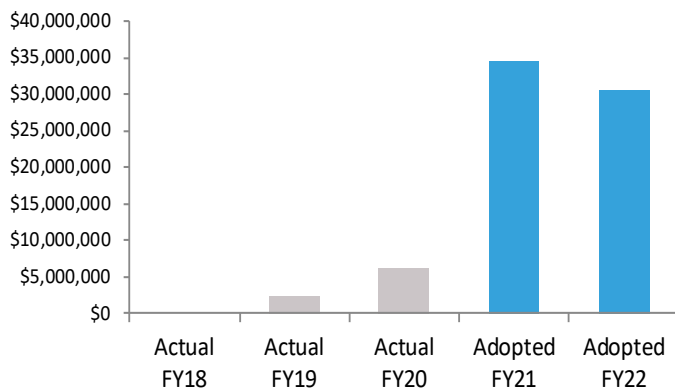
* Estimated.

** Assumes budgeted revenues and expenditures.

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

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

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



CAPITAL IMPROVEMENT PROJECTS FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Interest	\$812,153	\$0	\$0
Other	1,073,393	0	0
Reimbursements	0	0	0
Service Charges	0	0	0
Transfers	22,777,340	11,550,000	19,807,448
Fund Balance	0	44,358,915	43,737,024
Total Revenues	\$24,662,886	\$55,908,915	\$63,544,472
Expenditures			
City Clerk			
Personal Services	0	\$0	\$0
Other Services & Charges	0	2,089	2,089
Supplies	0	30,663	5,663
Capital Outlay	0	19,065	19,065
Transfers	0	0	0
Department Total	\$0	\$51,817	\$26,817
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	690,972	1,305,930	1,176,129
Supplies	0	6,463	506,463
Capital Outlay	884,507	1,225,589	1,191,088
Transfers	600,000	0	0
Department Total	\$2,175,479	\$2,537,982	\$2,873,680
Development Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	2,743	35,476	32,734
Supplies	30,804	110,902	80,097
Capital Outlay	0	100,000	227,794
Transfers	0	0	0
Department Total	\$33,547	\$246,378	\$340,625
Finance			
Personal Services	\$0	\$0	\$0
Other Services & Charges	36,067	361,271	437,825
Supplies	0	61,795	61,795
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$36,067	\$423,066	\$499,620

FUND SUMMARY

	Actual FY20	Adopted FY21	Adopted FY22
General Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	762,671	4,565,716	904,797
Supplies	2,584,059	5,063,763	6,560,219
Capital Outlay	2,170,460	1,758,829	4,382,256
Transfers	1,765	2,050	285
Department Total	\$5,518,955	\$11,390,358	\$11,847,557
Human Resources			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	103,532
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$0	\$103,532
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	380,090	1,051,688	1,330,101
Supplies	578,829	726,408	353,021
Capital Outlay	289,658	675,609	973,348
Transfers	110,000	50,000	0
Department Total	\$1,358,577	\$2,503,705	\$2,656,470
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	0	18,650
Supplies	0	1,300	0
Capital Outlay	0	7,815	0
Transfers	1,731,634	769,764	1,614
Department Total	\$1,731,634	\$778,879	\$20,264

	Actual FY20	Adopted FY21	Adopted FY22
Municipal Counselor's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	9,541	8,984	108,984
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$9,541	\$8,984	\$108,984
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	2,100,000	1,673,085	693,423
Supplies	0	42,560	50,435
Capital Outlay	0	18,434,272	25,070,111
Transfers	900,000	3,012,500	2,481,059
Department Total	\$3,000,000	\$23,162,417	\$28,295,028
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	188,122	206,327	474,573
Supplies	174,404	709,123	305,367
Capital Outlay	1,124,468	2,591,806	2,215,193
Transfers	0	0	3,300,000
Department Total	\$1,486,994	\$3,507,256	\$6,295,133
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	2,280	0	1
Supplies	0	0	0
Capital Outlay	0	235,943	235,943
Transfers	0	0	0
Department Total	\$2,280	\$235,943	\$235,944
Public Transportation and Parking			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	16,425	1,021,425
Supplies	0	40,690	40,690
Capital Outlay	0	66,460	614,920
Transfers	0	0	0
Department Total	\$0	\$123,575	\$1,677,035
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,415,376	5,151,405	3,319,648
Supplies	75,561	817,313	390,020
Capital Outlay	352,701	4,959,337	4,843,615
Transfers	0	0	0
Department Total	\$3,843,638	\$10,928,055	\$8,553,283

	Actual FY20	Adopted FY21	Adopted FY22
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	7,578,321	14,369,412	9,411,395
Supplies	3,453,198	7,630,464	8,576,786
Capital Outlay	4,821,794	30,074,725	39,773,333
Transfers	3,343,399	3,834,314	5,782,958
Total Expenditures	\$19,196,712	\$55,908,915	\$63,544,472
Use of Fund Balance			
Beginning Fund Balance	\$29,537,380	\$35,003,554	\$45,737,024
Additions/(Reductions) to Fund Balance	5,466,174	10,733,470 *	(43,737,024) **
Ending Fund Balance	\$35,003,554	\$45,737,024 *	\$2,000,000 **

* Estimated.

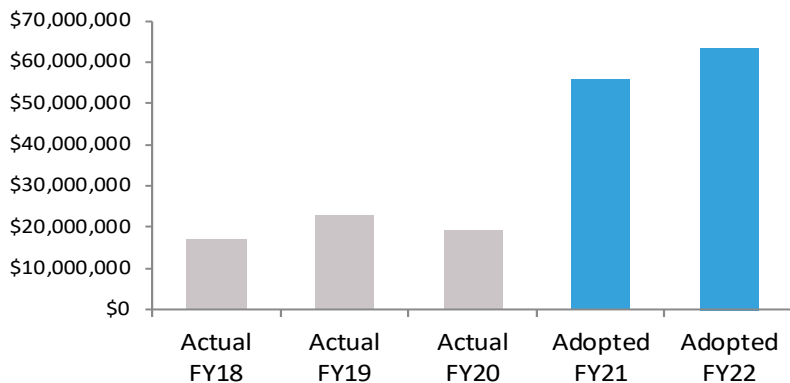
** Assumes budgeted revenues and expenditures.

NOTES:

(a) Capital projects are lengthy in nature and difficult to predict completion. For this reason, the budget is based on the assumption that the outstanding encumbrances used as of February 2021 will remain to the end of the fiscal year. If encumbrances are actually expended by the end of the year, the budget will be overstated. Purchases and encumbrances in the budget year are made on a cash basis.

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

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



CITY AND SCHOOLS CAPITAL PROJECT USE TAX FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Use Tax	\$0	\$0	\$0
Interest	72,474	54,879	20,000
Other	301,465	0	0
Transfers	72,763	0	0
Fund Balance	0	3,831,697	3,521,887
Total Revenues	<u>\$446,702</u>	<u>\$3,886,576</u>	<u>\$3,541,887</u>
Expenditures			
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Department Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	2,816,700	20,200
Capital Outlay	0	0	0
Department Total	<u>\$0</u>	<u>\$2,816,700</u>	<u>\$20,200</u>
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	1,069,876	3,521,687
Total Expenditures	<u>\$0</u>	<u>\$1,069,876</u>	<u>\$3,521,687</u>
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	(505)	0	0
Department Total	<u>(\$505)</u>	<u>\$0</u>	<u>\$0</u>

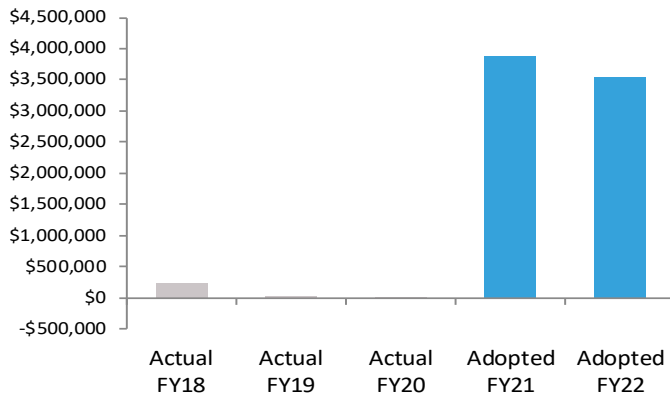
	Actual FY20	Adopted FY21	Adopted FY22
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	2,816,700	20,200
Capital Outlay	(505)	1,069,876	3,521,687
Total Expenditures	(\$505)	\$3,886,576	\$3,541,887
Use of Fund Balance			
Beginning Fund Balance	\$3,533,863	\$3,981,070	\$3,521,887
Additions/(Reductions) to Fund Balance	447,207	(459,183) *	(3,521,887) **
Ending Fund Balance	\$3,981,070	\$3,521,887 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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



COURT ADMINISTRATION AND TRAINING FUND

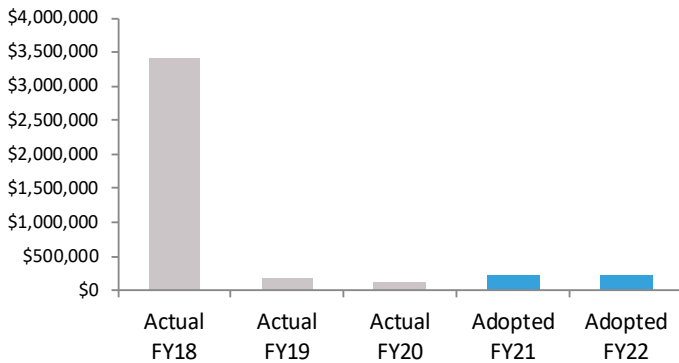
	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Fees	\$152,055	\$185,765	\$154,632
Fines	350	471	400
Interest	1,813	2,032	1,760
Fund Balance	0	39,027	70,208
Total Revenues	<u>\$154,218</u>	<u>\$227,295</u>	<u>\$227,000</u>
Expenditures			
Municipal Court			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	7,000	7,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$7,000</u>	<u>\$7,000</u>
Municipal Counselor			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,919	12,000	12,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$3,919</u>	<u>\$12,000</u>	<u>\$12,000</u>
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	95,661	153,295	153,000
Supplies	14,895	55,000	55,000
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$110,556</u>	<u>\$208,295</u>	<u>\$208,000</u>

	Actual FY20	Adopted FY21	Adopted FY22
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	99,580	172,295	172,000
Supplies	14,895	55,000	55,000
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$114,475	\$227,295	\$227,000
Use of Fund Balance			
Beginning Fund Balance	\$75,579	\$115,322	\$135,196
Additions/(Reductions) to Fund Balance	39,743	19,874 *	(70,208) **
Ending Fund Balance	\$115,322	\$135,196 *	\$64,988 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



State law requires that fees be collected for CLEET, AFIS and Forensic Improvement on each case that is not a parking, stopping or standing violation and which is punishable by a fine of \$10 or greater. This fee is in addition to any fines, costs or fees already associated with the case. As of November 1, 2017, the total of the fees was increased to \$30 and consists of \$10 for CLEET, \$10 for the statewide AFIS fee and \$10 for the statewide Forensic Improvement fee. OKC, because it operates its own basic law enforcement academy, retains \$2 of each CLEET fee

collected. The monies deposited are for the sole use of the municipality in implementing its law enforcement training functions. Not more than seven percent (7%) of the monies shall be used for court and prosecution training..

DEBT SERVICE FUND

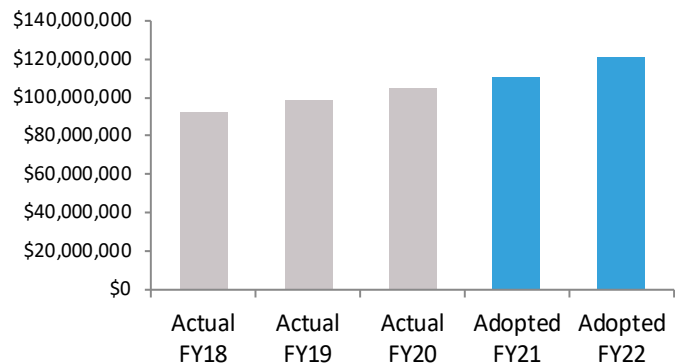
	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Ad Valorem (Property Tax)	\$97,742,730	\$98,838,747	\$83,600,579
Interest	2,814,352	1,000,000	2,000,000
Other	6,366,248	7,000,000	10,000,000
Fund Balance	0	3,911,844	25,135,960
Total Revenues	<u>\$106,923,330</u>	<u>\$110,750,591</u>	<u>\$120,736,539</u>
Expenditures - Non-Departmental			
Judgments	\$5,300,729	\$3,365,948	\$4,200,000
Judgment Interest	309,229	214,645	350,000
Fiscal Agency Fees	1,056,332	600,000	700,000
Bond Retirement	64,815,000	65,925,000	71,040,000
Interest on Bonds	33,083,868	34,126,511	35,333,033
Reserve For Future Debt Service Payments	0	6,518,487	9,113,506
Total Expenditures	<u>\$104,565,157</u>	<u>\$110,750,591</u>	<u>\$120,736,539</u>
Use of Fund Balance			
Beginning Fund Balance	\$117,430,368	\$119,788,541	\$122,395,184
Additions/(Reductions) to Fund Balance	2,358,173	2,606,643 *	(16,022,454) **
Ending Fund Balance	<u>\$119,788,541</u>	<u>\$122,395,184</u> *	<u>\$106,372,730</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.

**Debt Service Fund
Historical and Projected Expenditures**



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

EMERGENCY MANAGEMENT FUND

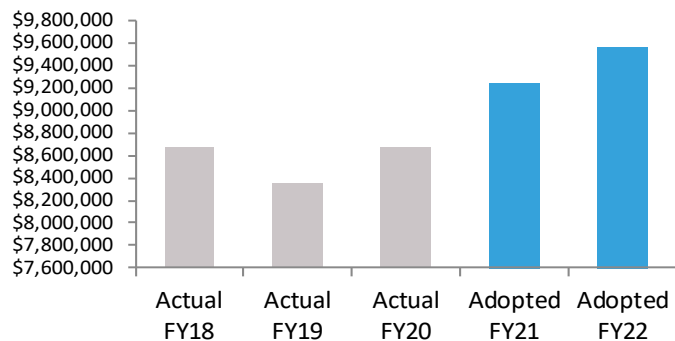
	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Tariffs	\$6,129,653	\$6,113,890	\$6,326,315
Interest	31,429	35,084	20,896
Transfers	2,509,934	2,895,939	3,020,280
Fund Balance	0	200,000	200,000
Total Revenues	\$8,671,016	\$9,244,913	\$9,567,491
Expenditures - Police			
Personal Services	\$6,426,280	\$6,864,296	\$6,854,929
Other Services & Charges	2,234,139	2,373,548	2,705,493
Supplies	1,475	7,069	7,069
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$8,661,894	\$9,244,913	\$9,567,491
Use of Fund Balance			
Beginning Fund Balance	\$880,344	\$889,467	\$1,849,367
Additions/(Reductions) to Fund Balance	9,122	959,900 *	(200,000) **
Ending Fund Balance	\$889,467	\$1,849,367 *	\$1,649,367 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

**Emergency Management Fund
Historical and Projected Expenditures**



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

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Special Sales Tax	\$42,232,377	\$40,120,576	\$43,914,382
Interest	335,206	421,036	159,086
Other	26,320	13,677	14,177
Service Charges	144,780	0	0
Fund Balance	0	4,567,232	3,014,739
Total Revenues	<u>\$42,738,683</u>	<u>\$45,122,521</u>	<u>\$47,102,384</u>
Expenditures - Fire			
Personal Services	\$37,816,498	\$38,170,302	\$38,947,146
Other Services & Charges	2,009,053	2,289,936	3,360,238
Supplies	5,294,616	2,662,283	2,245,000
Capital Outlay	130,838	2,000,000	2,550,000
Transfers	0	0	0
Total Expenditures	<u>\$45,251,005</u>	<u>\$45,122,521</u>	<u>\$47,102,384</u>
Use of Fund Balance			
Beginning Fund Balance	\$15,530,390	\$13,018,068	\$11,591,972
Additions/(Reductions) to Fund Balance	<u>(2,512,322)</u>	<u>(1,426,096) *</u>	<u>(3,014,739) **</u>
Ending Fund Balance	<u>\$13,018,068</u>	<u>\$11,591,972 *</u>	<u>\$8,577,233 **</u>

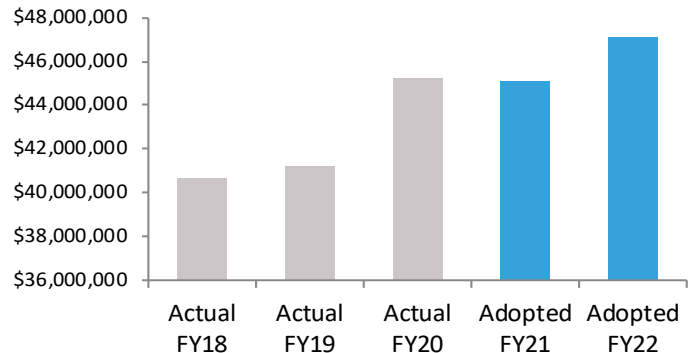
* Estimated.

** 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 three-quarter-cent sales tax approved by City voters to fund new or improved public safety services. The Fund receives one-half of the revenues collected through the special sales tax.

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

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



GENERAL FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues - Operating			
Taxes	\$330,769,064	\$317,657,301	\$356,881,947
Franchise Fees	40,394,992	39,748,801	41,180,634
Licenses & Permits	14,632,612	14,215,148	14,397,317
Service Charges	63,257,758	62,463,406	64,509,941
Fines	15,888,284	16,747,590	13,380,590
Transfers	1,790,319	58,684	58,684
Other Revenue	6,779,751	13,968,850	6,029,695
Total Revenues - Operating	\$473,512,780	\$464,859,780	\$496,438,808
Revenues - Non-Operating			
Taxes	\$10,813,447	\$106,988,204	\$117,103,316
Total Revenues - Non-Operating	\$10,813,447	\$106,988,204	\$117,103,316
Total Revenues	\$484,326,227	\$571,847,984	\$613,542,124
Expenditures - Operating			
City Auditor's Office			
Personal Services	\$1,110,636	\$1,122,901	\$1,149,796
Other Services & Charges	91,043	108,465	106,337
Supplies	1,356	9,750	9,750
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,203,036	\$1,241,116	\$1,265,883
City Clerk			
Personal Services	\$807,070	\$901,102	\$902,396
Other Services & Charges	277,875	267,350	269,779
Supplies	4,773	5,052	5,052
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,089,718	\$1,173,504	\$1,177,227
City Manager's Office			
Personal Services	\$2,790,197	\$2,791,506	\$3,205,689
Other Services & Charges	505,924	260,016	374,806
Supplies	23,526	28,069	27,925
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$3,319,647	\$3,079,591	\$3,608,420

	Actual FY20	Adopted FY21	Adopted FY22
Development Services			
Personal Services	\$15,308,734	\$14,741,133	\$15,869,283
Other Services & Charges	2,788,883	2,915,717	3,085,530
Supplies	686,032	701,621	681,015
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$18,783,649	\$18,358,471	\$19,635,828
Finance			
Personal Services	\$7,140,111	\$7,196,619	\$7,703,229
Other Services & Charges	1,377,650	1,617,510	1,718,293
Supplies	68,200	115,760	115,760
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$8,585,961	\$8,929,889	\$9,537,282
Fire			
Personal Services	\$97,288,306	\$100,165,286	\$102,261,489
Other Services & Charges	6,615,925	7,174,724	7,645,180
Supplies	1,068,600	1,049,522	1,077,235
Capital Outlay	0	0	0
Transfers	2,274,769	120,000	0
Department Total	\$107,247,600	\$108,509,532	\$110,983,904
General Services			
Personal Services	\$3,434,285	\$3,306,703	\$3,510,243
Other Services & Charges	1,295,441	1,421,649	1,515,086
Supplies	133,911	150,690	141,858
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$4,863,637	\$4,879,042	\$5,167,187
Human Resources			
Personal Services	\$2,740,406	\$3,011,423	\$3,443,490
Other Services & Charges	433,788	576,116	589,290
Supplies	15,345	27,272	55,872
Capital Outlay	0	0	0
Transfers	103,532	0	0
Department Total	\$3,293,070	\$3,614,811	\$4,088,652

	Actual FY20	Adopted FY21	Adopted FY22
Juvenile Justice - Municipal Court			
Personal Services	\$680,362	\$765,261	\$801,907
Other Services & Charges	76,466	160,419	114,958
Supplies	427	2,631	2,631
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$757,255	\$928,311	\$919,496
Juvenile Justice - Municipal Counselor			
Personal Services	\$127,153	\$123,787	\$0
Other Services & Charges	0	0	0
Supplies	394	2,782	2,782
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$127,547	\$126,569	\$2,782
Mayor and Council			
Personal Services	\$1,047,105	\$1,054,468	\$1,075,984
Other Services & Charges	91,311	94,362	151,631
Supplies	9,138	10,420	10,420
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,147,553	\$1,159,250	\$1,238,035
Municipal Court			
Personal Services	\$4,159,416	\$4,075,343	\$4,440,912
Other Services & Charges	2,539,547	3,124,868	2,911,626
Supplies	99,317	217,552	194,772
Capital Outlay	0	0	0
Transfers	18,650	0	0
Department Total	\$6,816,930	\$7,417,763	\$7,547,310
Municipal Counselor's Office			
Personal Services	\$6,748,838	\$6,390,570	\$7,091,356
Other Services & Charges	628,286	509,195	605,624
Supplies	108,979	119,691	119,053
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$7,486,103	\$7,019,456	\$7,816,033

	Actual FY20	Adopted FY21	Adopted FY22
Non-Departmental			
Personal Services	\$18,763,638	\$18,056,995	\$26,514,423
Other Services & Charges	11,577,922	30,070,128	24,247,089
Supplies	11,948	7,500	7,500
Capital Outlay	0	0	0
Debt Service	5,485	10,000	10,000
Transfers	33,659,814	18,709,939	24,469,882
Department Total	\$64,018,807	\$66,854,562	\$75,248,894
Parks and Recreation			
Personal Services	\$12,299,582	\$13,708,074	\$15,544,581
Other Services & Charges	11,100,839	11,106,851	13,608,162
Supplies	1,931,485	1,942,098	1,943,737
Capital Outlay	0	0	0
Transfers	2,650,511	1,236,271	1,236,271
Department Total	\$27,982,417	\$27,993,294	\$32,332,751
Planning			
Personal Services	\$2,613,359	\$2,819,472	\$3,071,949
Other Services & Charges	1,333,595	1,181,818	1,397,851
Supplies	9,556	22,062	16,202
Capital Outlay	0	0	0
Transfers	517,922	0	0
Department Total	\$4,474,432	\$4,023,352	\$4,486,002
Police			
Personal Services	\$133,254,234	\$130,341,865	\$133,924,140
Other Services & Charges	17,353,980	17,831,950	18,600,528
Supplies	813,686	853,817	778,451
Capital Outlay	0	0	0
Transfers	2,914,914	3,365,939	3,158,335
Department Total	\$154,336,813	\$152,393,571	\$156,461,454
Public Transportation and Parking			
Other Services & Charges	\$20,747,847	\$13,719,719	\$19,976,750
Transfers	675,071	588,867	668,757
Department Total	\$21,422,918	\$14,308,586	\$20,645,507
Public Works			
Personal Services	\$20,569,477	\$21,360,316	\$22,516,063
Other Services & Charges	6,829,451	7,078,911	7,466,162
Supplies	4,084,499	4,409,883	4,293,936
Capital Outlay	0	0	0
Transfers	1,165,500	0	0
Department Total	\$32,648,927	\$32,849,110	\$34,276,161

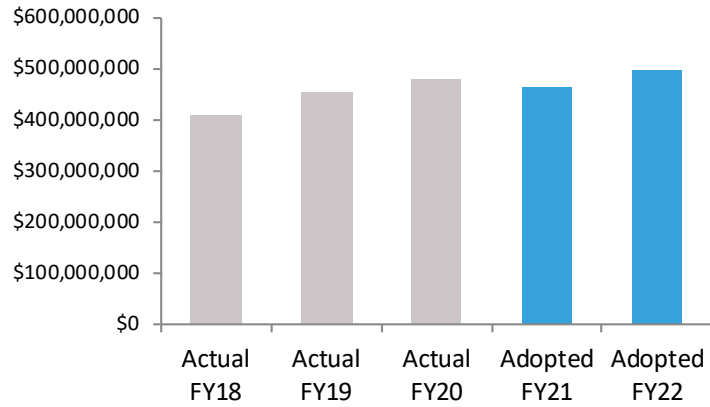
	Actual FY20	Adopted FY21	Adopted FY22
All Departments - Operating			
Personal Services	\$330,882,907	\$331,932,824	\$353,026,930
Other Services & Charges	85,665,773	99,219,768	104,384,682
Supplies	9,071,171	9,676,172	9,483,951
Capital Outlay	0	0	0
Debt Service	5,485	10,000	10,000
Transfers	43,980,683	24,021,016	29,533,245
Total Operating Expenditures	\$469,606,020	\$464,859,780	\$496,438,808
Expenditures - Non-Operating			
Non-Departmental - MAPS 4 (Non-Operating)			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	10,813,447	106,988,204	117,103,316
Department Total	\$10,813,447	\$106,988,204	\$117,103,316
All Departments - Non-Operating			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Debt Service	0	0	0
Transfers	10,813,447	106,988,204	117,103,316
Total Operating Expenditures	\$10,813,447	\$106,988,204	\$117,103,316
Total All Departments Operating and Non-Operating			
Personal Services	\$330,882,907	\$331,932,824	\$353,026,930
Other Services & Charges	85,665,773	99,219,768	104,384,682
Supplies	9,071,171	9,676,172	9,483,951
Capital Outlay	0	0	0
Debt Service	5,485	10,000	10,000
Transfers	54,794,130	131,009,220	146,636,561
Total General Fund Expenditures	\$480,419,467	\$571,847,984	\$613,542,124
Use of Fund Balance			
Beginning Fund Balance	\$104,286,687	\$108,193,448	\$145,420,396
Additions/(Reductions) to Fund Balance	3,906,760	37,226,948 *	0 **
Ending Fund Balance	\$108,193,448	\$145,420,396 *	\$145,420,396 **

* Estimated.

** Assumes budgeted revenues and expenditures.

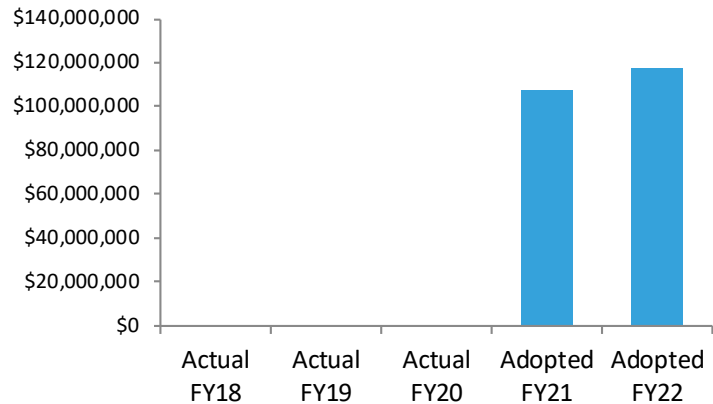
The General Fund is used to account for all funds received and disbursed for general municipal government purposes including all assets, liabilities, reserves, fund balances, revenues and expenditures that are not accounted for in any other fund.

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



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

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



GRANTS MANAGEMENT FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Department of Energy	\$0	\$0	\$0
Department of Homeland Security	3,385,675	491,052	0
Department of Housing and Urban Development	14,856,331	37,595,506	43,349,720
Department of Interior	29,298	29,284	16,767
Department of Justice	1,285,187	3,950,552	2,924,142
Department of Transportation	569,440	1,141,276	715,174
Department of the Treasury	114,675,197	114,302,395	137,500,000
Environmental Protection Agency	615,043	1,198,379	1,257,863
Federal Emergency Management Agency	0	0	1,800,000
Federal Railroad Administration	5,029,669	0	0
Other - Misc Grants, Loan Repayments, Etc.	745,840	219,006	75,000
State and Local Grants	762,257	948,861	806,492
Total Revenues ^(a)	\$141,953,937	\$159,876,311	\$188,445,158

	Actual FY20	Adopted FY21	Adopted FY22
Expenditures			
Development Services			
Personal Services	\$41,714	\$219,006	\$75,000
Other Services & Charges	5,895	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$47,609	\$219,006	\$75,000
Finance			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$0	\$0
Fire			
Personal Services	\$3,266,832	\$413,890	\$0
Other Services & Charges	91,132	77,162	0
Supplies	27,711	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$3,385,675	\$491,052	\$0
General Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	71,993	0
Transfers	0	0	0
Department Total	\$0	\$71,993	\$0
Non-Departmental			
Personal Services	\$1,121,685	\$0	\$0
Other Services & Charges	4,410,781	114,302,395	137,500,000
Supplies	612,057	0	0
Capital Outlay	52,947	0	0
Transfers	0	0	0
Department Total	\$6,197,470	\$114,302,395	\$137,500,000

	Actual FY20	Adopted FY21	Adopted FY22
Parks			
Personal Services	\$0	\$0	\$0
Other Services & Charges	156,425	0	0
Supplies	0	0	0
Capital Outlay	0	210,000	0
Transfers	0	0	0
Department Total	\$156,425	\$210,000	\$0
Planning			
Personal Services	\$1,836,055	\$3,631,030	\$4,546,597
Other Services & Charges	14,683,482	35,150,304	40,505,633
Supplies	20,709	66,370	72,120
Capital Outlay	0	0	0
Transfers	7,905	0	0
Department Total	\$16,548,151	\$38,847,704	\$45,124,350
Police			
Personal Services	\$1,352,030	\$2,838,208	\$2,397,780
Other Services & Charges	396,909	471,867	875,855
Supplies	491,151	1,648,851	164,473
Capital Outlay	95,539	655,535	388,000
Transfers	0	0	0
Department Total	\$2,335,629	\$5,614,461	\$3,826,108
Public Works			
Personal Services	\$28,592	\$119,700	\$119,700
Other Services & Charges	19,114	0	0
Supplies	0	0	0
Capital Outlay	5,034,154	0	0
Transfers	0	0	1,800,000
Department Total	\$5,081,860	\$119,700	\$1,919,700
All Departments			
Personal Services	\$7,646,908	\$7,221,834	\$7,139,077
Other Services & Charges	19,763,738	150,001,728	178,881,488
Supplies	1,151,628	1,715,221	236,593
Capital Outlay	5,182,640	937,528	388,000
Transfers	7,905	0	1,800,000
Total Expenditures	\$33,752,819	\$159,876,311	\$188,445,158

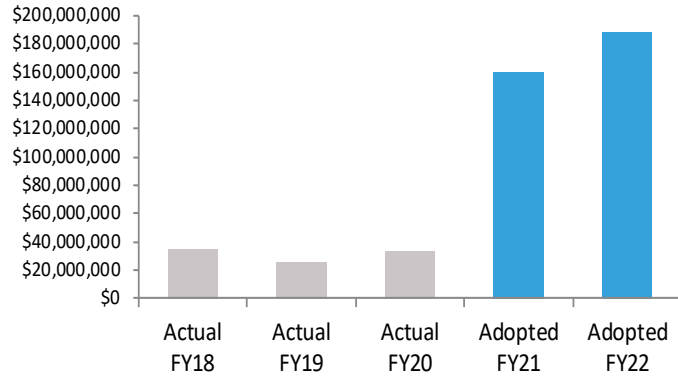
NOTES: Use of Fund Balance

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

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

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

**Grants Management Fund
Historical and Projected Expenditures**

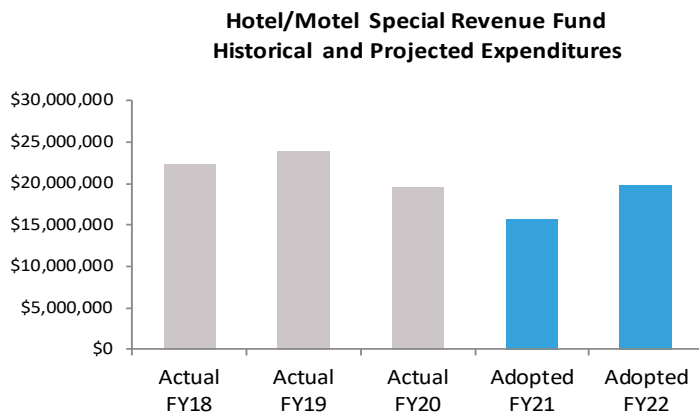


HOTEL/MOTEL TAX SPECIAL REVENUE FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Hotel/Motel Tax	\$12,900,196	\$9,496,893	\$13,650,773
Interest	128,342	178,242	67,260
Other	0	0	0
Transfers	6,374,507	4,978,416	5,801,670
Fund Balance	0	1,118,062	332,743
Total Revenues	\$19,403,045	\$15,771,613	\$19,852,446
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	6,737,515	5,191,893	6,723,922
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	12,805,313	10,579,720	13,128,524
Total Expenditures	\$19,542,828	\$15,771,613	\$19,852,446
Use of Fund Balance			
Beginning Fund Balance	\$6,222,841	\$6,083,058	\$4,959,069
Additions/(Reductions) to Fund Balance	(139,783)	(1,123,989) *	(332,743) **
Ending Fund Balance	\$6,083,058	\$4,959,069 *	\$4,626,326 **

* Estimated.

** Assumes budgeted revenues and expenditures.



On December 14, 2004, the Oklahoma City voters approved a 5.5% hotel occupancy tax. The tax rate went into effect on January 1, 2005 and Ordinance No. 22,538 provides for three specific uses. Four-elevenths or 2% is dedicated to encouraging, promoting, and fostering convention and 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.

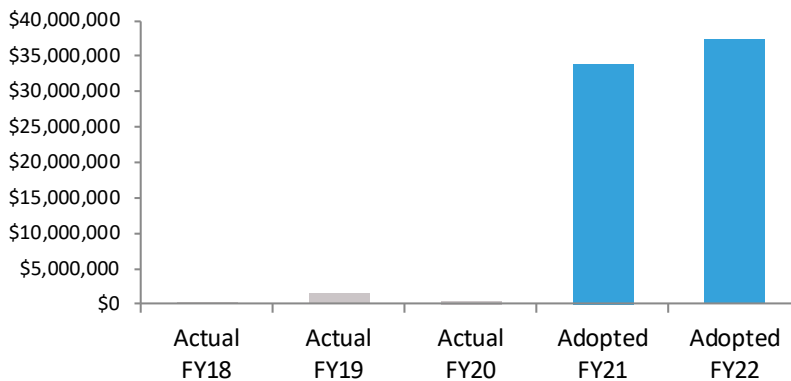
IMPACT FEE FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Impact Fees	\$8,919,584	\$10,639,594	\$5,848,846
Interest	399,851	154,572	144,186
Fund Balance	0	23,031,898	31,315,911
Total Revenues	\$9,319,435	\$33,826,064	\$37,308,943
Expenditures - Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	513,359	21,951,450	7,292,369
Supplies	0	0	0
Capital Outlay	402	11,874,614	30,016,574
Transfers	0	0	0
Department Total	\$513,761	\$33,826,064	\$37,308,943
Use of Fund Balance			
Beginning Fund Balance	\$15,971,048	\$24,776,722	\$31,315,911
Additions/(Reductions) to Fund Balance	8,805,674	6,539,189 *	(31,315,911) **
Ending Fund Balance	\$24,776,722	\$31,315,911 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Impact Fee Fund
Historical and Projected Expenditures**



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

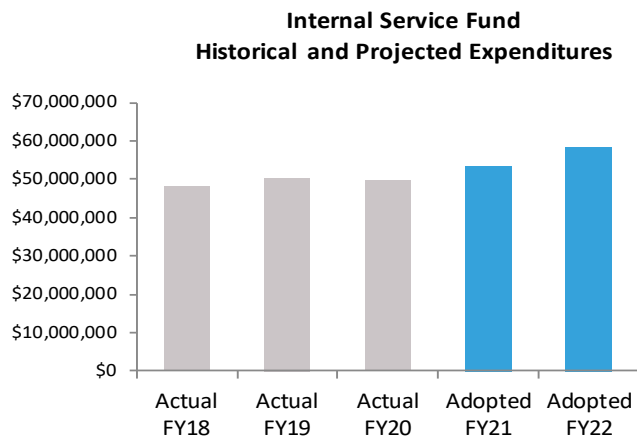
INTERNAL SERVICE FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Interest	\$293,591	\$56,204	\$56,204
Information Technology Chargebacks	28,044,014	27,905,330	31,236,659
Risk Management Chargebacks	13,168,444	12,942,188	15,728,939
Print Shop Chargebacks	884,070	933,288	935,668
Fleet Services Chargebacks	8,322,137	8,314,491	8,235,498
Licenses, Permits and Fees	0	0	0
Other	494,960	390,795	375,585
Services	1,219	0	0
Transfers	0	0	675,000
Fund Balance	0	3,065,649	1,250,353
Total Revenues	\$51,208,435	\$53,607,945	\$58,493,906
Expenditures			
City Manager's Office - Print Shop			
Personal Services	\$287,040	\$228,788	\$240,736
Other Services & Charges	469,482	756,919	584,751
Supplies	106,945	271,004	79,481
Capital Outlay	0	47,498	281,725
Transfers	0	0	0
Department Total	\$863,467	\$1,304,209	\$1,186,693
Finance - Risk Management			
Personal Services	\$897,301	\$1,095,765	\$1,215,892
Other Services & Charges	768,954	786,774	723,547
Supplies	16,175	24,629	24,629
Capital Outlay	0	0	0
Transfers	11,184,659	11,149,905	13,853,653
Department Total	\$12,867,090	\$13,057,073	\$15,817,721
General Services - Fleet Services			
Personal Services	\$2,454,729	\$2,515,161	\$2,676,412
Other Services & Charges	1,031,283	1,265,637	1,216,093
Supplies	4,044,871	4,533,693	4,592,993
Capital Outlay	205,792	0	0
Transfers	750,000	750,000	0
Department Total	\$8,486,675	\$9,064,491	\$8,485,498
Information Technology			
Personal Services	\$11,606,046	\$12,718,847	\$13,347,314
Other Services & Charges	4,773,310	6,782,868	7,266,115
Supplies	385,481	582,881	2,135,014
Capital Outlay	0	228,500	259,213
Transfers	10,713,702	9,869,076	9,996,338
Department Total	\$27,478,539	\$30,182,172	\$33,003,994

	Actual FY20	Adopted FY21	Adopted FY22
All Departments			
Personal Services	\$15,245,115	\$16,558,561	\$17,480,354
Other Services & Charges	7,043,028	9,592,198	9,790,506
Supplies	4,553,473	5,412,207	6,832,117
Capital Outlay	205,792	275,998	540,938
Transfers	22,648,361	21,768,981	23,849,991
Total Expenditures	\$49,695,770	\$53,607,945	\$58,493,906
Use of Fund Balance			
Beginning Fund Balance	\$8,028,737	\$9,541,403	\$10,228,636 **
Additions/(Reductions) to Fund Balance	1,512,665	687,233 *	(1,250,353) **
Ending Fund Balance	\$9,541,403	\$10,228,636 *	\$8,978,283

* Estimated.

** Assumes budgeted revenues and expenditures.



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

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

MEDICAL SERVICE PROGRAM FUND

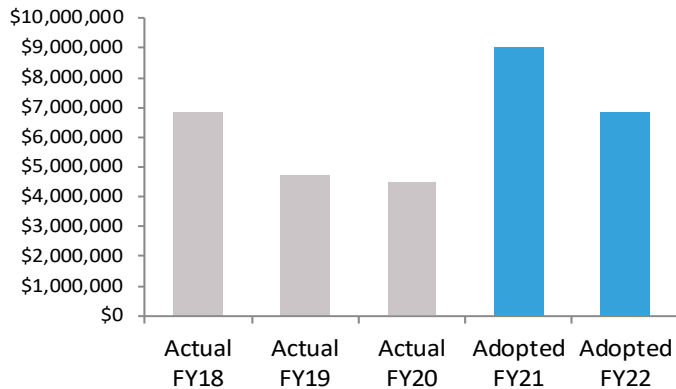
	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Medical Service Program Fee	\$7,026,594	\$7,098,377	\$6,748,200
Interest	181,873	100,000	134,012
Other	0	0	0
Fund Balance	0	1,827,983	0
Total Revenues	\$7,208,467	\$9,026,360	\$6,882,212
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	4,491,024	5,426,360	6,882,212
Supplies	0	0	0
Capital Outlay	0	3,600,000	0
Transfers	0	0	0
Total Expenditures	\$4,491,024	\$9,026,360	\$6,882,212
Use of Fund Balance			
Beginning Fund Balance	\$8,109,626	\$10,827,069	\$9,362,566
Additions/(Reductions) to Fund Balance	2,717,443	(1,464,503) *	0 **
Ending Fund Balance	\$10,827,069	\$9,362,566 *	\$9,362,566 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



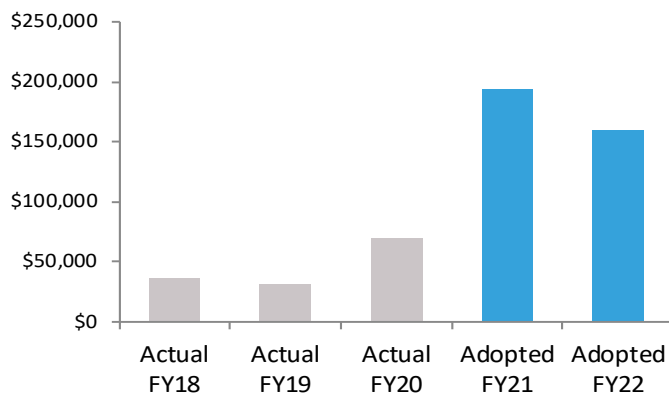
METROPOLITAN AREA PROJECTS (MAPS) SALES TAX

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Sales Tax	\$0	\$0	\$0
Interest	3,061	5,029	0
Other	6,537	3,554	0
Fund Balance	0	186,022	159,782
Total Revenues	\$9,597	\$194,605	\$159,782
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	69,045	180,422	154,182
Supplies	0	0	0
Capital Outlay	0	14,183	5,600
Transfers	0	0	0
Total Expenditures	\$69,045	\$194,605	\$159,782
Use of Fund Balance			
Beginning Fund Balance	\$218,584	\$159,137	\$320,066
Additions/(Reductions) to Fund Balance	(59,448)	160,929 *	(159,782) **
Ending Fund Balance	\$159,137	\$320,066 *	\$160,284 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

The ordinance established a limited purpose tax fund to be expended only for specified projects, including improvements to the North Canadian River; a

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

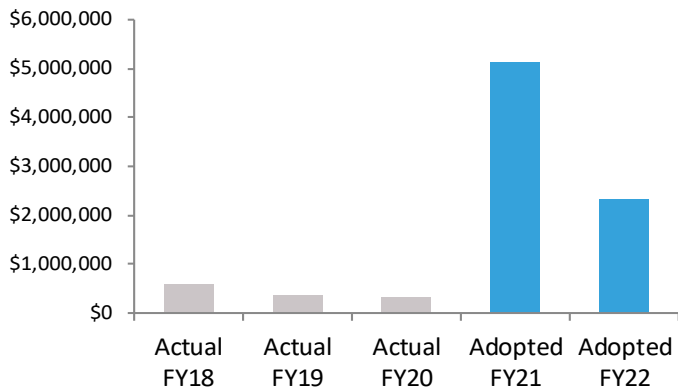
MAPS OPERATIONS FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Use Tax	\$0	\$0	\$0
Interest	98,734	30,674	32,073
Other	9	0	0
Transfers	0	0	0
Fund Balance	0	5,115,659	2,285,360
Total Revenues	\$98,743	\$5,146,333	\$2,317,433
Expenditures			
Parks and Recreation			
Personal Services	\$451	\$0	\$0
Other Services & Charges	4,752	0	0
Supplies	4,235	0	0
Capital Outlay	109,925	0	0
Transfers	0	0	0
Department Total	\$119,363	\$0	\$0
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	152,152	443,003	311,630
Supplies	56,500	40,299	40,299
Capital Outlay	0	4,663,031	1,965,504
Transfers	0	0	0
Department Total	\$208,652	\$5,146,333	\$2,317,433
All Departments			
Personal Services	\$451	\$0	\$0
Other Services & Charges	156,904	443,003	311,630
Supplies	60,735	40,299	40,299
Capital Outlay	109,925	4,663,031	1,965,504
Transfers	0	0	0
Total Expenditures	\$328,015	\$5,146,333	\$2,317,433
Use of Fund Balance			
Beginning Fund Balance	\$5,219,525	\$4,990,253	\$2,285,360
Additions/(Reductions) to Fund Balance	(229,272)	(2,704,893) *	(2,285,360) **
Ending Fund Balance	\$4,990,253	\$2,285,360 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**MAPS Operations Fund
Historical and Projected Expenditures**



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

Funds collected from the additional levy were accounted for separately and are to be used for operating, maintaining, and

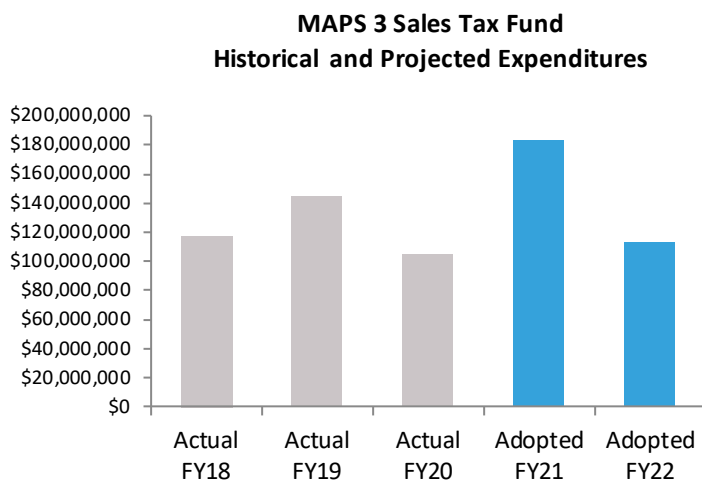
replacing capital as needed on any or all of the nine major MAPS projects. The MAPS Operations Fund budget reflects only the funding for adopted expenditures.

MAPS 3 SALES TAX FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Sales Tax	(\$270,595)	\$0	\$0
Interest	4,045,817	4,779,744	4,779,744
Service Charges	0	0	0
Transfers	1,664	0	0
Fund Balance	0	178,682,900	108,656,280
Total Revenues	\$3,776,885	\$183,462,644	\$113,436,024
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	11,086	100,898	9,824
Supplies	1,328,891	704,107	239,374
Capital Outlay	103,361,011	182,524,469	113,053,657
Transfers	0	133,170	133,169
Total Expenditures	\$104,700,988	\$183,462,644	\$113,436,024
Use of Fund Balance			
Beginning Fund Balance	\$255,161,606	\$154,237,503	\$108,656,280
Additions/(Reductions) to Fund Balance	(100,924,103)	(45,581,223) *	(108,656,280) **
Ending Fund Balance	\$154,237,503	\$108,656,280 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

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

MAPS 3 USE TAX FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Use Tax	(\$212,297)	\$0	\$0
Interest	300,972	330,076	54,861
Service Charges	668,466	0	600,000
Transfers	0	0	0
Fund Balance	0	9,958,709	8,038,481
Other	29,047	0	0
Total Revenues	\$786,189	\$10,288,785	\$8,693,342
Expenditures			
City Manager's Office			
Personal Services	\$2,251,503	\$2,454,400	\$2,505,081
Other Services & Charges	1,127,612	1,418,477	1,439,986
Supplies	19,103	118,910	108,500
Capital Outlay	0	418,742	418,742
Transfers	0	0	0
Department Total	\$3,398,217	\$4,410,529	\$4,472,309
Fire Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	5,308	1,500	2,544
Supplies	197,688	227,959	350
Capital Outlay	5,706,581	1,860,882	725,507
Transfers	0	0	0
Department Total	\$5,909,577	\$2,090,341	\$728,401
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	342,014	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$342,014	\$0	\$0
Municipal Courts			
Personal Services	\$0	\$0	\$0
Other Services & Charges	14,273	8,327	8,326
Supplies	0	0	0
Capital Outlay	0	199,643	199,643
Transfers	0	0	0
Department Total	\$14,273	\$207,970	\$207,969

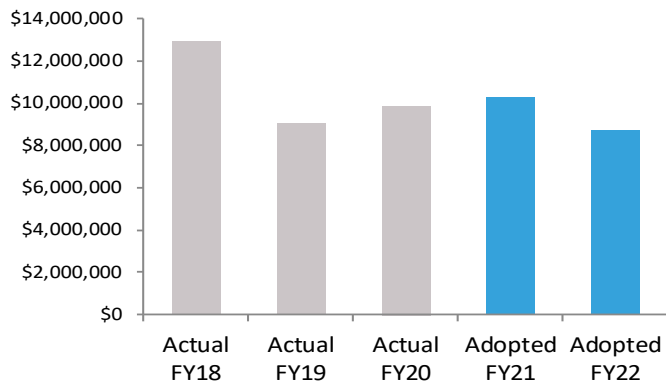
FUND SUMMARY

	Actual FY20	Adopted FY21	Adopted FY22
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	3,264,014	2,811,755
Transfers	0	0	0
Department Total	\$0	\$3,264,014	\$2,811,755
Police Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	6,537	6,537
Supplies	38,784	120,250	277,665
Capital Outlay	148,871	189,144	188,706
Transfers	0	0	0
Department Total	\$187,656	\$315,931	\$472,908
All Departments			
Personal Services	\$2,251,503	\$2,454,400	\$2,505,081
Other Services & Charges	1,147,193	1,434,841	1,457,393
Supplies	597,589	467,119	386,515
Capital Outlay	5,855,452	5,932,425	4,344,353
Transfers	0	0	0
Total Expenditures	\$9,851,736	\$10,288,785	\$8,693,342
Use of Fund Balance			
Beginning Fund Balance	\$21,040,870	\$11,975,323	\$8,041,321
Additions/(Reductions) to Fund Balance	(9,065,548)	(3,934,002) *	(8,038,481) **
Ending Fund Balance	\$11,975,323	\$8,041,321 *	\$2,840 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

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

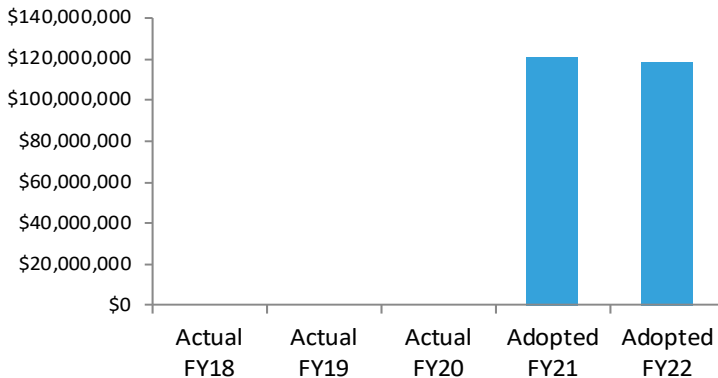
MAPS 4 PROGRAM FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Interest	\$14,244	\$36,000	\$1,686,490
Transfers	10,813,447	106,988,204	117,103,316
Fund Balance	0	13,569,828	0
Total Revenues	\$10,827,691	\$120,594,032	\$118,789,806
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	120,594,032	118,789,806
Transfers	0	0	0
Total Expenditures	\$0	\$120,594,032	\$118,789,806
Use of Fund Balance			
Beginning Fund Balance	\$0	\$10,827,691	\$120,481,973
Additions/(Reductions) to Fund Balance	10,827,691	109,654,282 *	0
Ending Fund Balance	\$10,827,691	\$120,481,973 *	\$120,481,973

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

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

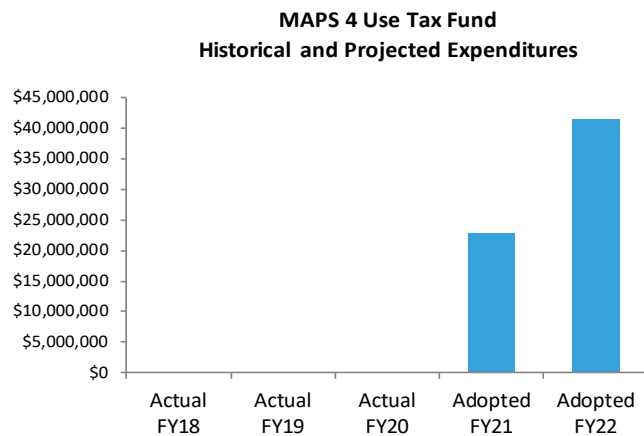
MAPS 4 USE TAX FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Use Tax	\$2,018,820	\$20,423,098	\$25,831,700
Interest	2,744	12,000	209,211
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	2,323,246	15,403,605
Other	0	0	0
Total Revenues	<u>\$2,021,564</u>	<u>\$22,758,344</u>	<u>\$41,444,516</u>
Expenditures			
City Manager's Office			
Personal Services	\$0	\$0	\$1,500,000
Other Services & Charges	0	1,500,000	240,752
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$1,500,000</u>	<u>\$1,740,752</u>
Fire Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	5,111,291	9,290,681
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$5,111,291</u>	<u>\$9,290,681</u>
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	1,987,724	1,987,724
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$1,987,724</u>	<u>\$1,987,724</u>

	Actual FY20	Adopted FY21	Adopted FY22
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	12,903,723
Capital Outlay	0	7,060,315	15,521,636
Transfers	0	0	0
Department Total	\$0	\$7,060,315	\$28,425,359
Police Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	7,099,014	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$7,099,014	\$0
All Departments			
Personal Services	\$0	\$0	\$1,500,000
Other Services & Charges	0	1,500,000	240,752
Supplies	0	9,086,738	14,891,447
Capital Outlay	0	12,171,606	24,812,317
Transfers	0	0	0
Total Expenditures	\$0	\$22,758,344	\$41,444,516
Use of Fund Balance			
Beginning Fund Balance	(\$2,021,564)	\$0	\$15,403,605
Additions/(Reductions) to Fund Balance	2,021,564	15,403,605 *	(15,403,605) **
Ending Fund Balance	\$0	\$15,403,605 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

OKLAHOMA CITY IMPROVEMENT AND SPECIAL SERVICES ASSESSMENT DISTRICTS FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Assessments	\$3,643,218	\$5,252,985	\$4,505,576
Interest	42,682	11,100	33,938
Service Charges	3,002	2,872	4,206
Transfers	0	0	0
Fund Balance	0	0	0
Total Revenues	\$3,688,902	\$5,266,957	\$4,543,720
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,428,356	5,266,957	4,543,720
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$3,428,356	\$5,266,957	\$4,543,720
Use of Fund Balance			
Beginning Fund Balance	\$1,833,869	\$2,094,415	\$31,661
Additions/(Reductions) to Fund Balance	260,546	(2,062,754) *	0 **
Ending Fund Balance	\$2,094,415	\$31,661 *	\$31,661 **

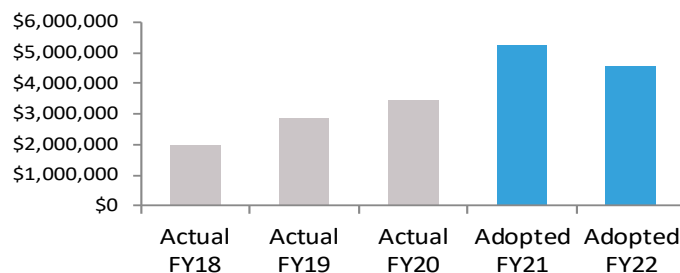
* Estimated.

** Assumes budgeted revenues and expenditures.

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

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

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



OKLAHOMA CITY METROPOLITAN AREA PUBLIC SCHOOLS SALES TAX FUND

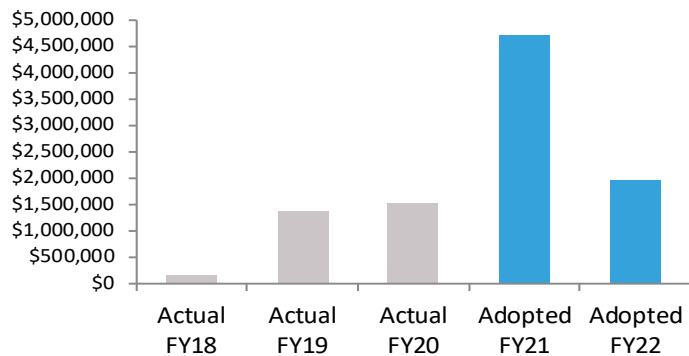
	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
City/Schools Sales Tax	\$0	\$0	\$0
Interest	96,372	0	43,971
Other	10,842	0	0
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	4,702,088	1,915,557
Total Revenues	<u>\$107,215</u>	<u>\$4,702,088</u>	<u>\$1,959,528</u>
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	12,786	100,000	43,978
Supplies	0	0	0
Capital Outlay	1,502,742	4,602,088	1,915,550
Transfers	0	0	0
Total Expenditures	<u>\$1,515,528</u>	<u>\$4,702,088</u>	<u>\$1,959,528</u>
Use of Fund Balance			
Beginning Fund Balance	\$5,609,107	\$4,200,794	\$1,915,557
Additions/(Reductions) to Fund Balance	(1,408,313)	(2,285,237) *	(1,915,557) **
Ending Fund Balance	<u>\$4,200,794</u>	<u>\$1,915,557</u> *	<u>\$0</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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



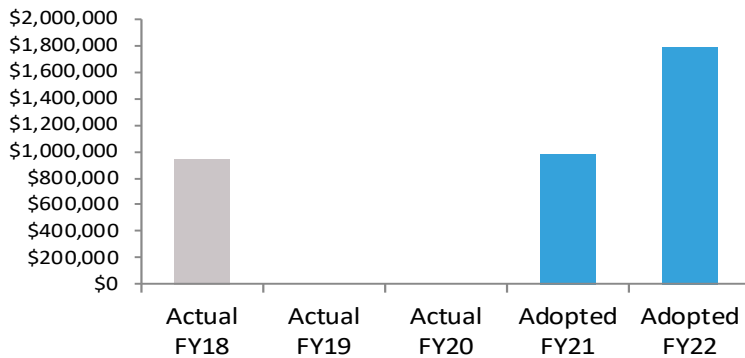
OKLAHOMA CITY TAX INCREMENT FINANCING (TIF) FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Tax Increment Financing Match	\$0	\$850,000	\$1,490,144
Interest	3,262	0	0
Fund Balance	0	130,188	300,000
Total Revenues	\$3,262	\$980,188	\$1,790,144
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	980,188	1,790,144
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Reserve for Future Capital Costs	0	0	0
Total Expenditures	\$0	\$980,188	\$1,790,144
Use of Fund Balance			
Beginning Fund Balance	(\$3,262)	\$0	\$300,000
Additions/(Reductions) to Fund Balance	3,262	300,000 *	(300,000) **
Ending Fund Balance	\$0	\$300,000 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

POLICE AND FIRE CAPITAL EQUIPMENT SALES TAX FUND

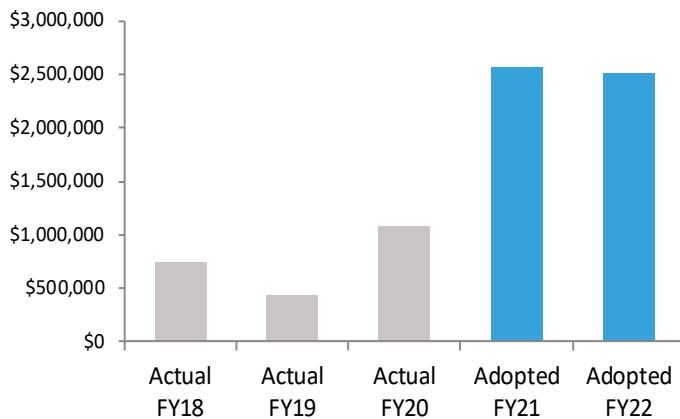
	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Police and Fire Equipment Sales Tax	\$0	\$0	\$0
Interest	57,562	20,000	17,211
Other	28,802	0	0
Fund Balance	0	2,548,570	2,485,751
Total Revenues	\$86,364	\$2,568,570	\$2,502,962
Expenditures			
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	335,846	1,194,691	1,006,869
Supplies	123,389	343,201	102,631
Capital Outlay	623,898	850,881	359,092
Transfers	0	0	0
Department Total	\$1,083,134	\$2,388,773	\$1,468,592
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	1,937	1,936
Supplies	0	0	0
Capital Outlay	0	7,011	7,011
Transfers	0	0	0
Department Total	\$0	\$8,948	\$8,947
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	854,575
Transfers	0	0	0
Department Total	\$0	\$0	\$854,575
Non-Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$0	\$0

	Actual FY20	Adopted FY21	Adopted FY22
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	3,484	3,483
Capital Outlay	0	167,365	167,365
Transfers	0	0	0
Department Total	\$0	\$170,849	\$170,848
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	335,846	1,196,628	1,008,805
Supplies	123,389	346,685	106,114
Capital Outlay	623,898	1,025,257	1,388,043
Transfers	0	0	0
Total Expenditures	\$1,083,134	\$2,568,570	\$2,502,962
Use of Fund Balance			
Beginning Fund Balance	\$3,515,306	\$2,518,536	\$5,034,321
Additions/(Reductions) to Fund Balance	(996,769)	2,515,785 *	(2,485,751) **
Ending Fund Balance	\$2,518,536	\$5,034,321 *	\$2,548,570 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

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

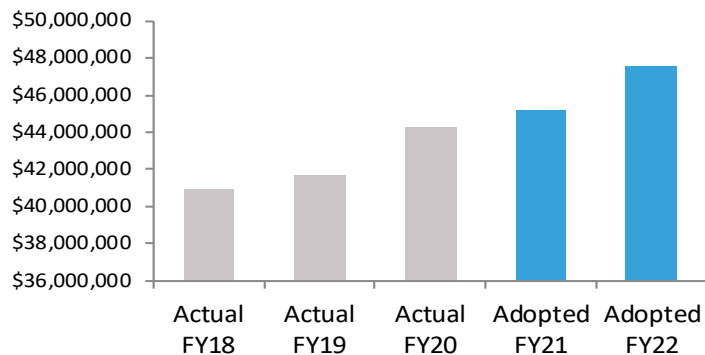
	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Special Sales Tax	\$42,232,377	\$40,120,576	\$43,914,436
Interest	378,222	501,878	171,939
Other	325	0	0
Service Charges	189,670	0	261,316
Transfers	0	0	0
Fund Balance	0	4,553,399	3,220,614
Total Revenues	\$42,800,594	\$45,175,853	\$47,568,305
Expenditures - Police			
Personal Services	\$37,624,746	\$38,135,483	\$38,992,664
Other Services & Charges	3,942,659	4,652,481	5,181,490
Supplies	2,544,456	1,355,993	1,794,151
Capital Outlay	157,072	1,031,896	1,600,000
Transfers	0	0	0
Total Expenditures	\$44,268,933	\$45,175,853	\$47,568,305
Use of Fund Balance			
Beginning Fund Balance	\$17,109,017	\$15,640,679	\$16,599,741
Additions/(Reductions) to Fund Balance	(1,468,339)	959,062 *	(3,220,614) **
Ending Fund Balance	\$15,640,679	\$16,599,741 *	\$13,379,127 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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



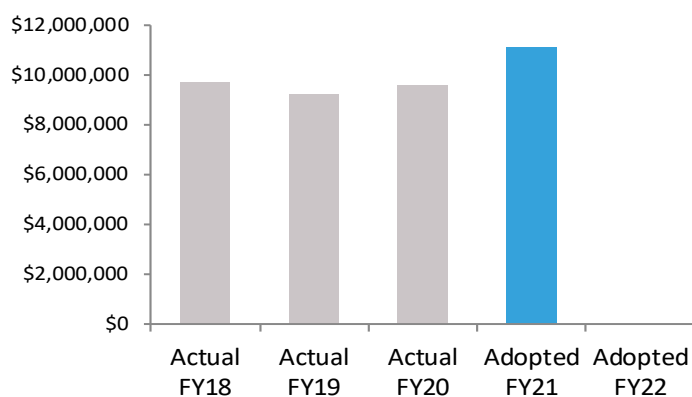
SOLID WASTE MANAGEMENT FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Interest	\$32,847	\$50,862	\$0
Transfers	9,615,000	10,095,047	0
Fund Balance	0	1,000,000	0
Total Revenues	\$9,647,847	\$11,145,909	\$0
Expenditures - Utilities			
Personal Services	\$8,109,244	\$9,057,630	\$0
Other Services & Charges	1,414,516	1,886,119	0
Supplies	93,306	202,160	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$9,617,066	\$11,145,909	\$0
Use of Fund Balance			
Beginning Fund Balance	\$1,268,635	\$1,299,416	\$0
Additions/(Reductions) to Fund Balance	30,781	(1,299,416) *	0 **
Ending Fund Balance	\$1,299,416	\$0 *	\$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.

During FY21, the Solid Waste Management system was consolidated with the water and wastewater systems under the Oklahoma City Water Utilities Trust (OCWUT). As part of the merger, the Solid Waste Management Cash Fund was merged with the Utilities Fund.

SPECIAL PURPOSE FUND

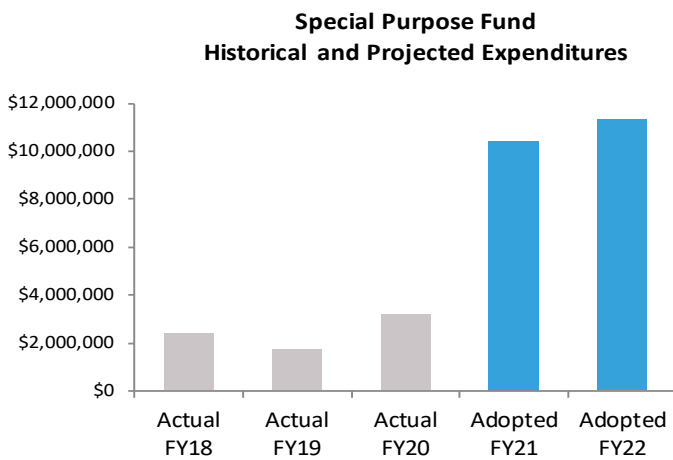
	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Donations	\$218,263	\$362,245	\$187,905
Fees	238,363	347,876	228,117
Interest	328,432	320,211	184,535
Other	2,600,278	556,247	25,000
Service Charges	67,132	320,562	119,080
Transfers	1,000,000	1,000,000	1,500,000
Fund Balance	0	7,493,646	9,087,936
Total Revenues	\$4,452,468	\$10,400,787	\$11,332,573
Expenditures			
City Clerk's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	78,837	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$78,837	\$0	\$0
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	185,880	8,159
Supplies	0	0	0
Capital Outlay	0	2,100	213,437
Transfers	0	0	0
Department Total	\$0	\$187,980	\$221,596
Development Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	436,978	1,017,324	1,170,373
Supplies	75,575	598,233	87,128
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$512,553	\$1,615,557	\$1,257,501
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	15,462	18,449
Supplies	0	23,411	109,824
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$38,873	\$128,273

	Actual FY20	Adopted FY21	Adopted FY22
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	500,000	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$500,000	\$0
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	645,887	2,054,065	3,232,634
Supplies	71,237	987,232	606,669
Capital Outlay	377,920	1,487,981	2,026,590
Transfers	0	0	0
Department Total	\$1,095,044	\$4,529,278	\$5,865,893
Planning			
Personal Services	\$0	\$0	\$0
Other Services & Charges	136,841	287,426	301,392
Supplies	0	0	0
Capital Outlay	0	7,482	5,818
Transfers	1,664	0	60,000
Department Total	\$138,504	\$294,908	\$367,210
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	37,542	36,525
Supplies	0	25,730	25,011
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$63,272	\$61,536
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	340,211	188,599	637,082
Supplies	0	0	1,975
Capital Outlay	1,002,904	2,982,320	2,791,507
Transfers	0	0	0
Department Total	\$1,343,115	\$3,170,919	\$3,430,564

	Actual FY20	Adopted FY21	Adopted FY22
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,638,754	4,286,298	5,404,614
Supplies	146,811	1,634,606	830,607
Capital Outlay	1,380,824	4,479,883	5,037,352
Transfers	1,664	0	60,000
Total Expenditures	\$3,168,053	\$10,400,787	\$11,332,573
Use of Fund Balance			
Beginning Fund Balance	\$8,481,270	\$9,765,684	\$9,087,936
Additions/(Reductions) to Fund Balance	1,284,414	(677,748) *	(9,087,936) **
Ending Fund Balance	\$9,765,684	\$9,087,936 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

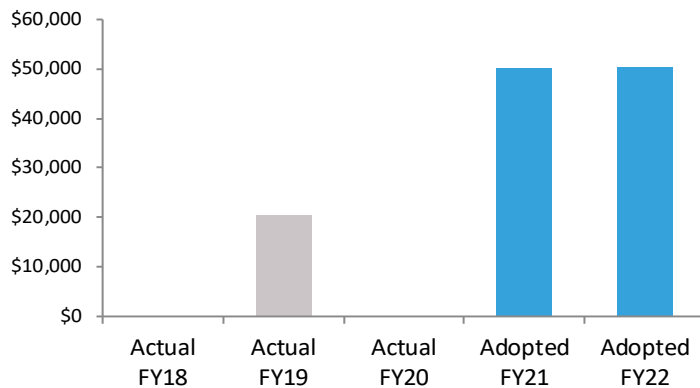
SPORTS FACILITIES SALES TAX FUND (OKLAHOMA CITY SPORTS FACILITIES IMPROVEMENT SALES TAX FUND)

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Sports Facilities Sales Tax	\$0	\$500	\$0
Interest	935	623	0
Other	1,227	0	0
Fund Balance	0	49,136	50,373
Total Revenues	<u>\$2,162</u>	<u>\$50,259</u>	<u>\$50,373</u>
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	28,788	28,902
Supplies	0	21,471	21,471
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$50,259</u>	<u>\$50,373</u>
Use of Fund Balance			
Beginning Fund Balance	\$47,608	\$49,770	\$50,373
Additions/(Reductions) to Fund Balance	2,162	603 *	(50,373) **
Ending Fund Balance	<u>\$49,770</u>	<u>\$50,373</u> *	<u>\$0</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



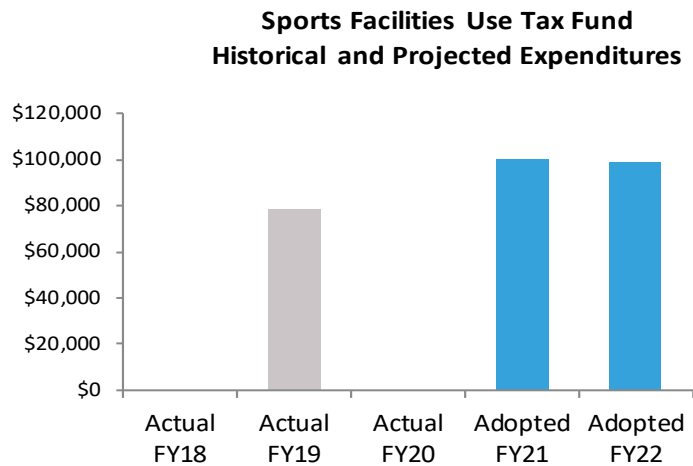
The Oklahoma City Sports Facilities Improvement Sales Tax Fund, established in FY08 pursuant to voter approval on March 4, 2008, is a limited term, limited purpose sales tax earmarked for certain capital improvements relating to the City's sports arena and the construction of the professional basketball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

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

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Sports Facilities Use Tax	\$0	\$0	\$0
Interest	1,898	1,153	0
Other	(725)	0	0
Fund Balance	0	98,652	98,652
Total Revenues	\$1,173	\$99,805	\$98,652
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	99,805	98,652
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$99,805	\$98,652
Use of Fund Balance			
Beginning Fund Balance	\$97,978	\$99,151	\$98,652
Additions/(Reductions) to Fund Balance	1,173	(499) *	(98,652) **
Ending Fund Balance	\$99,151	\$98,652 *	\$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 and the funding of other City capital projects as specified by a resolution of the City Council.

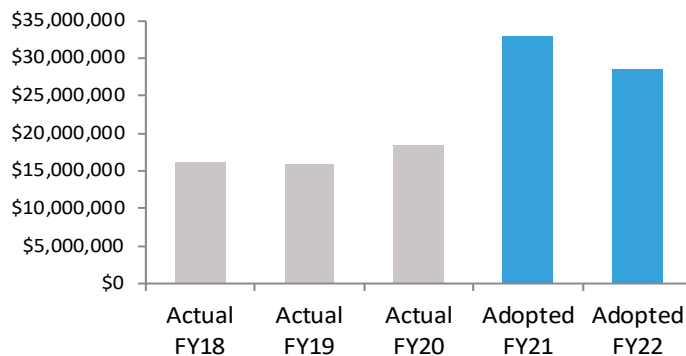
STORMWATER DRAINAGE UTILITY FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Fees	\$18,347,815	\$18,953,204	\$18,049,941
Interest	407,921	443,460	71,230
Other	77	0	0
Permits	106,130	109,399	117,581
Reimbursements	255,766	255,766	255,766
Service Charges	43,450	47,312	42,703
Transfers	395,206	0	0
Fund Balance	0	13,052,675	10,028,749
Total Revenues	\$19,556,364	\$32,861,816	\$28,565,970
Expenditures - Public Works			
Personal Services	\$9,839,548	\$11,040,430	\$11,645,711
Other Services & Charges	4,639,484	19,606,570	14,870,527
Supplies	1,173,855	1,601,354	1,500,394
Capital Outlay	307,619	613,462	549,338
Transfers	2,500,000	0	0
Total Expenditures	\$18,460,506	\$32,861,816	\$28,565,970
Use of Fund Balance			
Beginning Fund Balance	\$20,672,128	\$21,767,987	\$29,249,210
Additions/(Reductions) to Fund Balance	1,095,859	7,481,223 *	(10,028,749) **
Ending Fund Balance	\$21,767,987	\$29,249,210 *	\$19,220,461 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

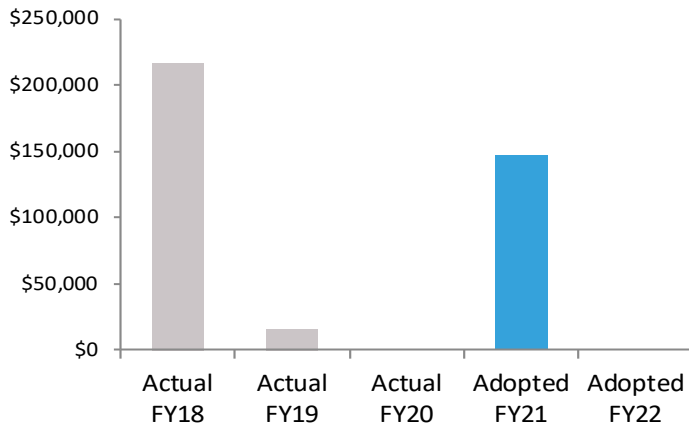
STREET AND ALLEY FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Interest	\$2,812	\$0	\$0
Other	0	0	0
Fund Balance	0	146,868	0
Total Revenues	\$2,812	\$146,868	\$0
Expenditures - Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	1,899	0
Supplies	0	5	0
Capital Outlay	0	144,964	0
Transfers	0	0	0
Total Expenditures	\$0	\$146,868	\$0
Use of Fund Balance			
Beginning Fund Balance	\$144,799	\$147,610	\$0
Additions/(Reductions) to Fund Balance	2,812	(147,610) *	0 **
Ending Fund Balance	\$147,610	\$0 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

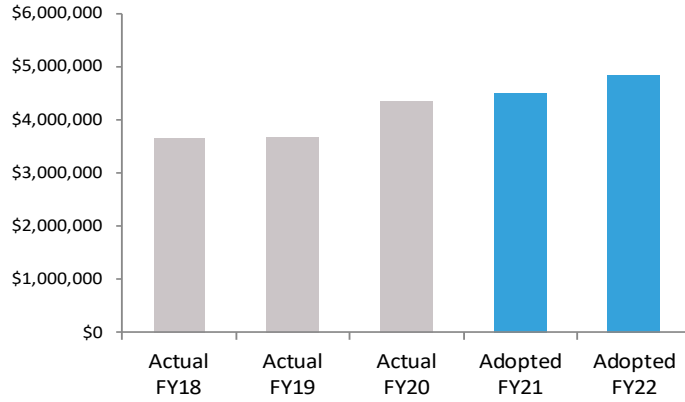
TRANSPORTATION AND PARKING FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Interest	\$8,147	\$13,494	\$5,745
Other	0	0	0
Service Charges	491,126	347,753	362,892
Transfers	3,867,478	4,141,164	4,466,760
Fund Balance	0	0	0
Total Revenues	<u>\$4,366,751</u>	<u>\$4,502,411</u>	<u>\$4,835,397</u>
Expenditures			
Parking			
Personal Services	\$550,781	\$496,638	\$485,079
Other Services & Charges	428,443	416,835	441,818
Supplies	128,625	31,400	43,752
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$1,107,849</u>	<u>\$944,873</u>	<u>\$970,649</u>
Public Transportation			
Personal Services	\$2,970,807	\$3,206,815	\$3,512,408
Other Services & Charges	284,893	350,723	352,340
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$3,255,700</u>	<u>\$3,557,538</u>	<u>\$3,864,748</u>
All Departments			
Personal Services	\$3,521,588	\$3,703,453	\$3,997,487
Other Services & Charges	713,336	767,558	794,158
Supplies	128,625	31,400	43,752
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	<u>\$4,363,548</u>	<u>\$4,502,411</u>	<u>\$4,835,397</u>
Use of Fund Balance			
Beginning Fund Balance	\$65,055	\$68,258	\$903,516
Additions/(Reductions) to Fund Balance	3,203	835,258 *	0 **
Ending Fund Balance	<u>\$68,258</u>	<u>\$903,516 *</u>	<u>\$903,516 **</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.

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

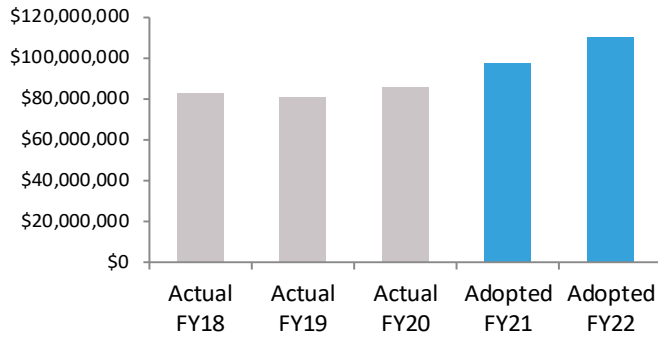
UTILITIES FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Interest	\$330,343	\$365,858	\$139,904
Other	7	0	0
Service charges	0	0	0
Transfers	85,600,000	95,255,941	108,252,233
Fund Balance	0	1,374,962	1,800,000
Total Revenues	\$85,930,350	\$96,996,761	\$110,192,137
Expenditures			
Solid Waste			
Personal Services	\$0	\$0	\$8,557,396
Other Services & Charges	0	0	1,822,422
Supplies	0	0	202,160
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$0	\$0	\$10,581,978
Water			
Personal Services	\$29,085,733	\$32,435,720	\$33,069,366
Other Services & Charges	19,831,220	22,377,649	23,503,911
Supplies	9,912,287	10,862,230	11,094,919
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$58,829,241	\$65,675,599	\$67,668,196
Wastewater			
Personal Services	\$19,492,260	\$21,692,034	\$22,042,859
Other Services & Charges	5,819,937	7,351,493	7,826,452
Supplies	1,567,312	2,277,635	2,072,652
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$26,879,509	\$31,321,162	\$31,941,963
All Departments			
Personal Services	\$48,577,994	\$54,127,754	\$63,669,621
Other Services & Charges	25,651,158	29,729,142	33,152,785
Supplies	11,479,599	13,139,865	13,369,731
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$85,708,750	\$96,996,761	\$110,192,137
Use of Fund Balance			
Beginning Fund Balance	\$3,130,079	\$3,351,679	\$2,800,000
Additions/(Reductions) to Fund Balance	221,600	(551,679) *	(1,800,000) **
Ending Fund Balance	\$3,351,679	\$2,800,000 *	\$1,000,000 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Utilities Fund
Historical and Projected Expenditures**



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

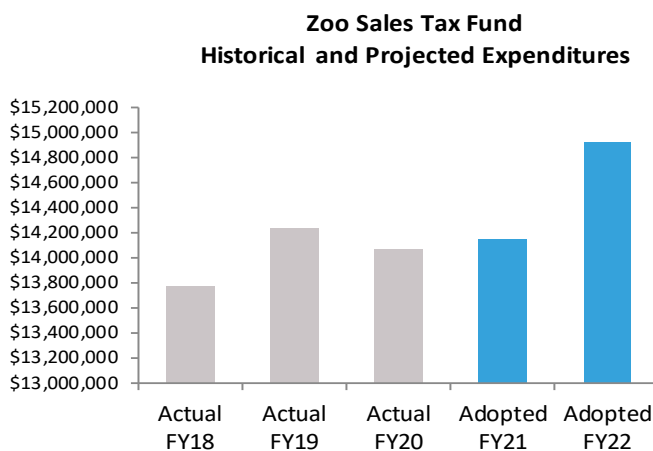
fund are made for water treatment; maintenance and repairs of water, wastewater, and solid waste management systems, utility customer service and billing functions, and refuse collection activities.

ZOO SALES TAX FUND

	Actual FY20	Adopted FY21	Adopted FY22
Revenues			
Zoo Sales Tax Revenue	\$14,077,459	\$13,846,522	\$14,638,127
Interest	1,123	3,829	2,058
Fund Balance	0	301,798	292,763
Total Revenues	\$14,078,582	\$14,152,149	\$14,932,948
Expenditures - Zoo			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	14,078,582	14,152,149	14,932,948
Total Expenditures	\$14,078,582	\$14,152,149	\$14,932,948
Use of Fund Balance			
Beginning Fund Balance	\$0	\$0	\$292,763
Additions/(Reductions) to Fund Balance	0	292,763 *	(292,763) **
Ending Fund Balance	\$0	\$292,763 *	\$0 **

* Estimated

** Assumes budgeted revenues and expenditures



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

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

