

OVERVIEW OF FUND SUMMARIES

THE BUDGET IS COMPRISED OF 37 DIFFERENT FUNDS THAT SEGREGATE FINANCES FOR THE PURPOSE OF CARRYING ON SPECIFIC ACTIVITIES OR ATTAINING CERTAIN OBJECTIVES. THE FUND SUMMARIES ARE THE OFFICIAL BUDGET THAT IS ADOPTED BY COUNCIL AND FILED WITH THE OFFICE OF THE STATE AUDITOR AND INSPECTOR.

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

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

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

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

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

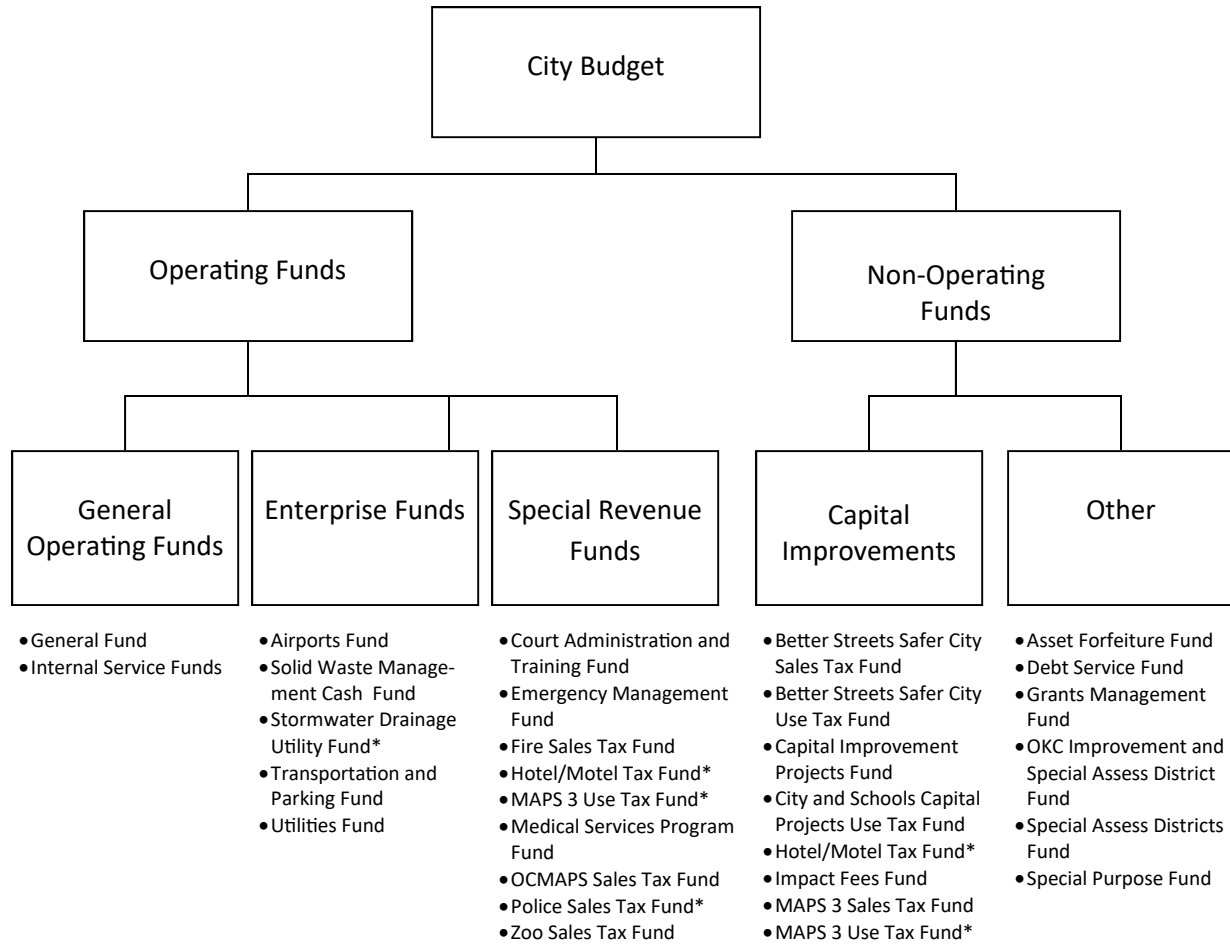
The diagram on the following page categorizes each of the City’s funds. The fund summaries on the subsequent pages are listed in alphabetical order for ease of reference.

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

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

Fiscal Year	Expenditure (\$)
Actual FY19	~\$450,000,000
Actual FY20	~\$480,000,000
Actual FY21	~\$580,000,000
Adopted FY22	~\$500,000,000
Proposed FY23	~\$550,000,000

BUDGET AND FUND STRUCTURE



Trusts**

- Central Oklahoma Transportation and Parking Authority (COTPA)
- McGee Creek Authority (MCA)
- Oklahoma City Airports Trust (OCAT)
- Oklahoma City Economic Development Trust (OCEDT)
- Oklahoma City Environmental Assistance Trust (OCEAT)
- Oklahoma City Municipal Facilities Authority (OCMFA)
- Oklahoma City Other Post Employment Benefits Trust (OPEBT)
- Oklahoma City Public Property Authority (OCPPA)
- Oklahoma City Riverfront Redevelopment Authority (OCRRA)
- Oklahoma City Water Utilities Trust (OCWUT)
- Oklahoma City Zoological Trust (OCZT)
- Various Bond Funds

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

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

FUND AND RELATED TRUST DESCRIPTIONS

FUND NAME	MAJOR REVENUES	MAJOR EXPENDITURES	ORIGIN
Operating Funds			
Airports	Transfer from OCAT	Airport Expenditures	Administrative
Court Administration and Training	Surcharge on Fines	Law Enforcement Training	State Law
Emergency Management	Telephone Tariff, General Fund Subsidy	Support of E-911 System	State/Local Law
Federal Grants Management	Federal Grants	As Directed by Terms of Grants	Federal Laws
Fire Fighting and Rescue Svcs, Facilities or Equipment	Earmarked Sales Tax	Fire Expenditures	Local Law/Public
General	All General Revenues	All Departments	State/Local Law
Hotel/Motel Tax Special Revenue*	Earmarked Hotel/Motel Tax	Convention and Tourism Development	Local Law/Public
Internal Service	User Fees from Other Funds	Operations of Internal Service Departments	Administrative
MAPS 3 Use Tax*	Special Use Tax	Administration of MAPS 3 Projects	Local Law/Public
MAPS 4 Use Tax*	Special Use Tax	Administration of MAPS 3 Projects	Local Law/Public
Medical Services Program	User Fees	Ambulance Service	Administrative
OKC Metro Area Public School Sales Tax	Fund Balance	Administration of OCMAPS Projects	Local Law/Public
Oklahoma City Zoo Tax	Earmarked Sales Tax	Zoo Expenditures	Local Law/Public
Police Services, Facilities or Equipment Tax*	Earmarked Sales Tax	Police Expenditures	Local Law/Public
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 Assessment Districts	Assessment of Property Owners in District	Payment to Districts for Improvements	State Law/Local Law
Special Purpose	Donations	Earmarked by Donors	State Law
Stormwater Drainage Utility*	Stormwater Drainage Fees	Multi-year Contracts / Capital Projects	State/Local Law
Street and Alley	Fund Balance	Street Projects	State/Local Law
Trust Funds			
Central Oklahoma Transportation and Parking Authority	City Subsidy/Grants/Parking Fees/Bus Fares	Transportation/Parking Expenditures	State Law/Trust Indenture
McGee Creek Authority	Transfer from OCWUT	Debt Service	State Law/Trust Indenture
Oklahoma City Airports Trust	Landing Fees/Rentals/Parking	Transfer to Enterprise & Capital Projects	State Law/Trust Indenture
Oklahoma City Economic Development Trust	GOLT bonds, Gen Fund, TIF Revenue	Economic Development activities	State Law/Trust Indenture
Oklahoma City Environmental Assistance Trust	Solid Waste Fees	Transfers to Solid Waste and Contracts	State Law/Trust Indenture
Oklahoma City 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			Estimated		
	Beginning Balance	Budgeted Revenues*	Budgeted Expenditures	Ending Balance	\$ Change	% Change
Airports Fund	\$2,361,055	\$20,043,228	\$22,404,283	\$0	(\$2,361,055)	-100.00% (e)
Asset Forfeiture Fund	3,347,620	4,192,151	4,561,789	2,977,982	(369,638)	-11.04% (b)
Better Streets Safer City Sales Tax Fund	101,399,369	757,918	102,157,287	0	(101,399,369)	-100.00% (d)
Better Streets Safer City Use Tax Fund	12,445,510	69,781	12,515,291	0	(12,445,510)	-100.00% (d)
Capital Improvement Projects Fund	82,810,320	44,980,510	127,790,830	0	(82,810,320)	-100.00% (b)
City and Sch Cap Proj Use Tax Fund	2,464,005	108,926	2,572,931	0	(2,464,005)	-100.00% (d)
Court Administration and Training Fund	136,159	151,906	227,000	61,065	(75,094)	-55.15% (c)
Debt Service Fund	116,064,145	95,600,579	114,120,719	97,544,005	(18,520,140)	-15.96% (c)
Emergency Management Fund	2,087,319	9,989,106	10,189,106	1,887,319	(200,000)	-9.58% (c)
Fire Sales Tax Fund	14,904,423	49,443,185	49,443,185	14,904,423	0	0.00% (c)
General Fund	122,500,526	689,159,507	689,159,507	122,500,526	0	0.00% (a)
Grants Management Fund	N/A	117,189,173	117,189,173	N/A	N/A	N/A (g)
Hotel/Motel Tax Fund	6,989,678	26,554,847	26,854,847	6,689,678	(300,000)	-4.29% (c)
Impact Fee Fund	40,874,706	10,255,964	51,130,670	0	(40,874,706)	-100.00% (b)
Internal Service Fund	10,272,071	66,307,304	69,087,049	7,492,326	(2,779,745)	-27.06% (a)
Medical Services Program Fund	13,165,039	7,343,152	7,343,152	13,165,039	0	0.00% (c)
Metropolitan Area Projects Tax Fund	319,737	49	159,908	159,878	(159,859)	-50.00% (d)
MAPS Operations Fund	2,204,588	31,528	2,236,116	0	(2,204,588)	-100.00% (b)
MAPS 3 Sales Tax Fund	79,785,374	829,821	80,615,195	0	(79,785,374)	-100.00% (d,f)
MAPS 3 Use Tax Fund	3,729,946	688,983	4,410,751	8,178	(3,721,768)	-99.78% (d,f)
MAPS 4 Program Fund	255,302,314	133,586,795	250,412,959	138,476,150	(116,826,164)	-45.76% (d,f)
MAPS 4 Use Tax Fund	60,341,309	29,689,559	73,713,074	16,317,794	(44,023,515)	-72.96% (d,f)
OCMAPS Sales Tax Fund	426,492	2,538	429,030	0	(426,492)	-100.00% (d)
OKC Imprv & Spcl Srvc Assess Dist Fund	0	5,142,058	5,142,058	0	0	N/A (c)
Oklahoma City TIF Fund	9,235	200,070	209,305	0	(9,235)	-100.00% (c)
Police and Fire Cap Equip Sales Tax Fund	4,848,140	10,028	2,434,098	2,424,070	(2,424,070)	-50.00% (d)
Police Sales Tax Fund	26,135,602	49,707,011	53,938,509	21,904,104	(4,231,498)	-16.19% (c)
Solid Waste Management Fund	0	0	0	0	0	N/A (e)
Special Assessment Districts Fund	0	1,754,000	1,754,000	0	0	N/A (c)
Special Purpose Fund	21,856,018	2,639,165	24,495,183	0	(21,856,018)	-100.00% (c)
Sports Facilities Sales Tax Fund	36,196	179	36,375	0	(36,196)	-100.00% (d)
Sports Facilities Use Tax Fund	3,678	15	3,693	0	(3,678)	-100.00% (d)
Stormwater Drainage Utility Fund	32,503,877	20,138,487	32,197,238	20,445,126	(12,058,751)	-37.10% (f)
Street and Alley Fund	98	5	103	0	(98)	-100.00% (b)
Transportation and Parking Fund	639,097	6,040,938	6,040,938	639,097	0	0.00% (e)
Utilities Fund	2,800,000	113,962,022	115,762,022	1,000,000	(1,800,000)	-64.29% (e)
Zoo Sales Tax Fund	0	16,757,366	16,757,366	0	0	N/A (h)

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

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

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

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

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

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

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

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

*Budgeted Revenues exclude use of fund balance

FUND BY DEPARTMENT AND SERVICE CATEGORY

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																					
Internal Service Fund																					
MAPS 3 Sales Tax Fund			•				•														
MAPS 3 Use Tax Fund			•																		
MAPS 4 Program Fund			•																		
MAPS 4 Use Tax Fund			•																		
MAPS Operations Fund																					
Medical Services Program Fund																					
Metropolitan Area Projects Tax Fund			•																		
OKC Improvement and Special Svcs Fund																					
OKC Schools MAPS Sales Tax Fund			•																		
Oklahoma City TIF Fund			•																		
Police and Fire Cap Equip Sales Tax Fund																					
Police Sales Tax Fund			•																		
Solid Waste Management Cash Fund																					
Special Assessment Districts																					
Special Purpose Fund																					
Sports Facilities Sales Tax Fund		•	•																		
Sports Facilities Use Tax Fund			•																		
Stormwater Drainage Utility Fund																					
Street and Alley Fund																					
Transportation and Parking Fund																					
Utilities Fund																					
Zoo Sales Tax Fund																					

AIRPORTS FUND

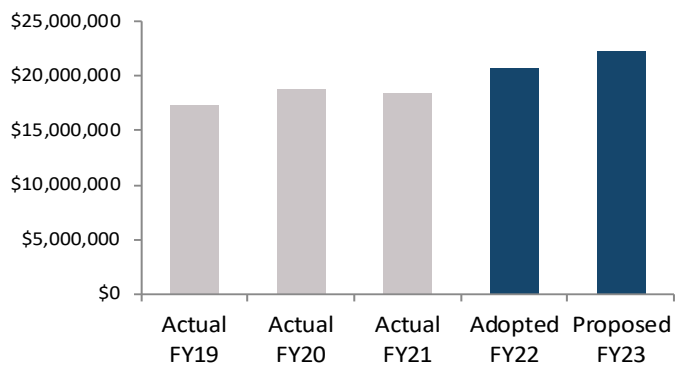
	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Transfer from Airport Trust	\$18,680,300	\$20,703,542	\$19,950,711
Interest	21,692	10,385	19,177
Other	4,486	100,101	73,340
Fund Balance	0	0	2,361,055
Total Revenues	\$18,706,478	\$20,814,028	\$22,404,283
Expenditures - Airports			
Personal Services	\$11,865,109	\$12,650,995	\$13,752,361
Other Services & Charges	6,129,927	6,961,101	7,449,990
Supplies	366,002	701,932	701,932
Capital Outlay	0	500,000	500,000
Transfers	0	0	0
Total Expenditures	\$18,361,039	\$20,814,028	\$22,404,283
Use of Fund Balance			
Beginning Fund Balance	\$1,364,748	\$1,710,188	\$2,361,055
Additions/(Reductions) to Fund Balance	345,440	650,867 *	(2,361,055) **
Ending Fund Balance	\$1,710,188	\$2,361,055 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

**Airports Fund
Historical and Projected Expenditures**



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

ASSET FORFEITURE FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Asset Seizure Revenues	\$1,104,366	\$3,655,951	\$4,125,159
Other Revenue	99,312	5,976	34,320
Service Charges	0	0	9,678
Interest	31,470	40,028	22,994
Transfers	100,323	0	0
Fund Balance	0	430,365	369,638
Total Revenues	\$1,335,471	\$4,132,320	\$4,561,789
Expenditures - Police			
Personal Services	\$5,838	\$158,639	\$160,713
Other Services & Charges	639,703	2,754,884	3,333,269
Supplies	738,405	906,132	797,807
Capital Outlay	80,540	242,665	200,000
Transfers	140,000	70,000	70,000
Total Expenditures	\$1,604,485	\$4,132,320	\$4,561,789
Use of Fund Balance			
Beginning Fund Balance	\$2,678,372	\$2,409,358	\$3,347,620
Additions/(Reductions) to Fund Balance	(269,014)	938,262 *	(369,638) **
Ending Fund Balance	\$2,409,358	\$3,347,620 *	\$2,977,982 **

* Estimated.

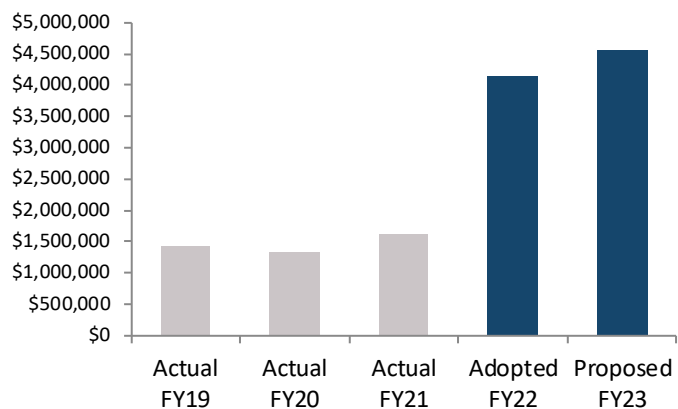
** Assumes budgeted revenues and expenditures.

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 FY21	Adopted FY22	Proposed FY23
Revenues			
Capital Improvements Sales Tax	\$1,092,980	\$0	\$338,716
Interest	1,634,080	0	419,202
Other	0	0	0
Fund Balance	0	137,211,598	101,399,369
Total Revenues	\$2,727,060	\$137,211,598	\$102,157,287
Expenditures			
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	43,884,416	104,571,568	70,590,000
Supplies	0	5,000	1,078,323
Capital Outlay	6,107,930	32,635,030	30,488,964
Transfers	0	0	0
Total Expenditures	\$49,992,346	\$137,211,598	\$102,157,287
Use of Fund Balance			
Beginning Fund Balance	\$162,079,212	\$114,813,926	\$101,399,369
Additions/(Reductions) to Fund Balance	(47,265,286)	(13,414,557) *	(101,399,369) **
Ending Fund Balance	\$114,813,926	\$101,399,369 *	\$0 **

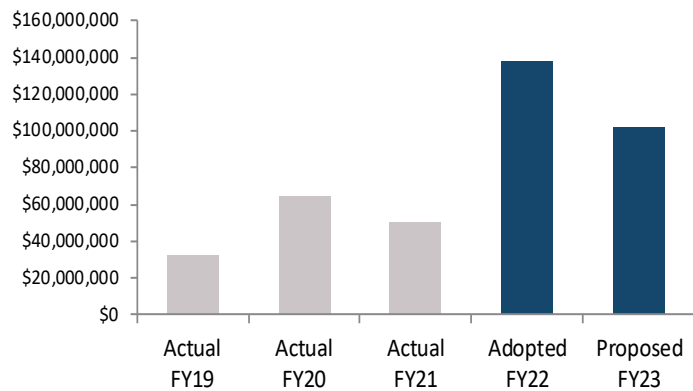
* Estimated.

** 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 FY21	Adopted FY22	Proposed FY23
Revenues			
Capital Improvement Use Tax	\$135,135	\$0	\$15,692
Interest	333,145	160,000	54,089
Other	0	0	0
Fund Balance	0	30,435,666	12,445,510
Total Revenues	<u>\$468,280</u>	<u>\$30,595,666</u>	<u>\$12,515,291</u>
Expenditures			
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	8,855	109,335	102,973
Supplies	716,020	648,176	479,337
Capital Outlay	7,341,583	9,761,274	1,453,803
Transfers	0	0	0
Department Total	<u>\$8,066,457</u>	<u>\$10,518,785</u>	<u>\$2,036,113</u>
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	(231,909)	2,168,451	265,959
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>(\$231,909)</u>	<u>\$2,168,451</u>	<u>\$265,959</u>
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	388,077	282,012
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$388,077</u>	<u>\$282,012</u>

	Actual FY21	Adopted FY22	Proposed FY23
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	292,853	760,089	282,149
Supplies	11,230,058	16,369,459	9,258,253
Capital Outlay	0	390,805	390,805
Transfers	0	0	0
Department Total	\$11,522,912	\$17,520,353	\$9,931,207
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	301,708	869,424	385,122
Supplies	11,714,169	19,574,163	10,285,561
Capital Outlay	7,341,583	10,152,079	1,844,608
Transfers	0	0	0
Department Total	\$19,357,460	\$30,595,666	\$12,515,291
Use of Fund Balance			
Beginning Fund Balance	\$36,324,878	\$17,435,697	\$12,445,510
Additions/(Reductions) to Fund Balance	(18,889,180)	(4,990,187) *	(12,445,510) **
Ending Fund Balance	\$17,435,697	\$12,445,510 *	\$0 **

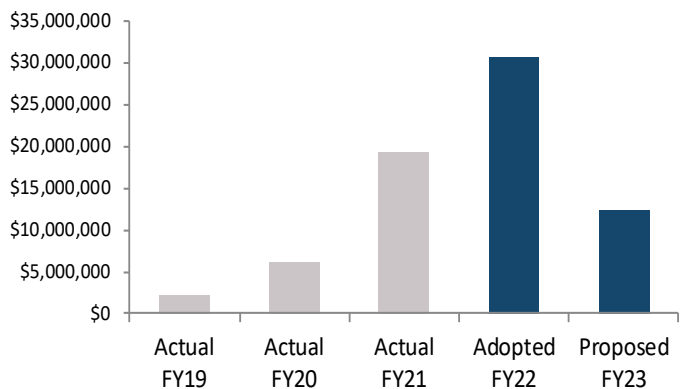
* Estimated.

** 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 FY21	Adopted FY22	Proposed FY23
Revenues			
Interest	\$551,127	\$0	\$615,510
Other	395,365	0	300,000
Reimbursements	0	0	0
Service Charges	22,753	0	0
Transfers	44,684,252	19,807,448	44,065,000
Fund Balance	0	66,591,424	82,810,320
Total Revenues	<u>\$45,653,498</u>	<u>\$86,398,872</u>	<u>\$127,790,830</u>
Expenditures			
City Clerk			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	2,089	100,000
Supplies	0	5,663	60,000
Capital Outlay	0	19,065	0
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$26,817</u>	<u>\$160,000</u>
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	212,375	1,226,129	1,154,518
Supplies	0	506,463	778,883
Capital Outlay	0	1,191,088	240,188
Transfers	0	0	0
Department Total	<u>\$212,375</u>	<u>\$2,923,680</u>	<u>\$2,173,589</u>
Development Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	32,734	120,295
Supplies	3,766	80,097	4,464
Capital Outlay	6,800	227,794	240,025
Transfers	0	0	0
Department Total	<u>\$10,566</u>	<u>\$340,625</u>	<u>\$364,784</u>
Finance			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,500	437,825	217,172
Supplies	0	61,795	72,075
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$3,500</u>	<u>\$499,620</u>	<u>\$289,247</u>

	Actual FY21	Adopted FY22	Proposed FY23
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	1,300,000	1,300,000
Capital Outlay	0	2,400,000	2,400,000
Transfers	0	0	0
Department Total	\$0	\$3,700,000	\$3,700,000
General Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	244,149	1,904,797	2,701,581
Supplies	1,776,078	8,560,219	15,077,795
Capital Outlay	1,619,924	4,382,256	5,185,473
Transfers	0	285	0
Department Total	\$3,640,151	\$14,847,557	\$22,964,849
Human Resources			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	105,029
Supplies	3,514	103,532	36,415
Capital Outlay	0	134,400	134,400
Transfers	0	0	0
Department Total	\$3,514	\$237,932	\$275,844
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	309,599	1,330,101	1,655,620
Supplies	110,601	353,021	299,878
Capital Outlay	8,000	973,348	1,516,568
Transfers	20,554	0	102,073
Department Total	\$448,754	\$2,656,470	\$3,574,139
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	18,650	18,650	200,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	1,614	1,640
Department Total	\$18,650	\$20,264	\$201,640

	Actual FY21	Adopted FY22	Proposed FY23
Municipal Counselor's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	105,000
Supplies	0	108,984	53,459
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$108,984	\$158,459
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,641,224	693,423	3,467,850
Supplies	0	50,435	50,435
Capital Outlay	0	29,070,111	35,016,227
Transfers	4,201,620	2,481,059	3,425,586
Department Total	\$5,842,844	\$32,295,028	\$41,960,098
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	215,000	534,573	3,051,878
Supplies	26,856	305,367	247,871
Capital Outlay	420,692	2,965,193	13,796,498
Transfers	0	3,300,000	330,000
Department Total	\$662,548	\$7,105,133	\$17,426,247
Planning			
Personal Services	\$0	\$0	\$0
Other Services & Charges	24,315	0	806,512
Supplies	0	0	121,900
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$24,315	\$0	\$928,412
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	14,551	1	315,233
Supplies	0	9,000,000	6,740,307
Capital Outlay	0	235,943	3,401,270
Transfers	0	0	0
Department Total	\$14,551	\$9,235,944	\$10,456,810
Public Transportation and Parking			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	1,021,425	0
Supplies	0	40,690	0
Capital Outlay	0	614,920	0
Transfers	0	0	0
Department Total	\$0	\$1,677,035	\$0

	Actual FY21	Adopted FY22	Proposed FY23
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	902,609	3,319,648	10,715,152
Supplies	77,949	390,020	348,827
Capital Outlay	1,112,641	7,003,615	12,082,233
Transfers	0	0	0
Department Total	\$2,093,199	\$10,713,283	\$23,146,212
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,585,973	10,521,395	24,715,840
Supplies	1,998,764	20,876,786	25,202,809
Capital Outlay	3,168,057	49,217,733	74,012,882
Transfers	4,222,174	5,782,958	3,859,299
Total Expenditures	\$12,974,968	\$86,398,872	\$127,790,830
Use of Fund Balance			
Beginning Fund Balance	\$51,982,706	\$84,661,236	\$82,810,320
Additions/(Reductions) to Fund Balance	32,678,530	(1,850,916) *	(82,810,320)
Ending Fund Balance	\$84,661,236	\$82,810,320 *	\$0

* Estimated.

** Assumes budgeted revenues and expenditures.

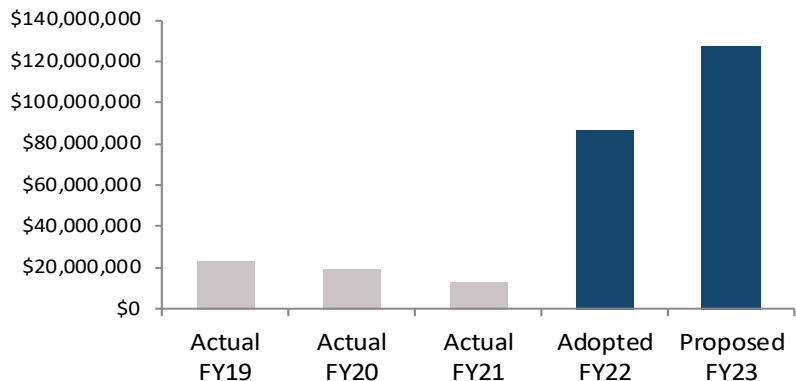
NOTES:

(a) Capital projects are lengthy in nature and difficult to predict completion. For this reason, the budget is based on the assumption that the outstanding encumbrances used as of February 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 FY21	Adopted FY22	Proposed FY23
Revenues			
Use Tax	\$0	\$0	\$0
Interest	40,286	20,000	8,926
Other	162,238	0	100,000
Transfers	0	0	0
Fund Balance	0	3,521,887	2,464,005
Total Revenues	<u>\$202,524</u>	<u>\$3,541,887</u>	<u>\$2,572,931</u>
Expenditures			
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	118,626
Department Total	<u>\$0</u>	<u>\$0</u>	<u>\$118,626</u>
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	1,676,216	20,200	495,005
Capital Outlay	0	0	0
Department Total	<u>\$1,676,216</u>	<u>\$20,200</u>	<u>\$495,005</u>
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	3,521,687	969,000
Total Expenditures	<u>\$0</u>	<u>\$3,521,687</u>	<u>\$969,000</u>
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	990,300
Supplies	0	0	0
Capital Outlay	0	0	0
Department Total	<u>\$0</u>	<u>\$0</u>	<u>\$990,300</u>

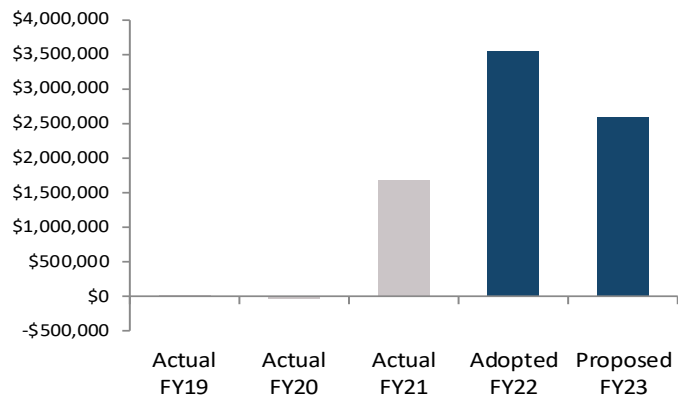
	Actual FY21	Adopted FY22	Proposed FY23
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	990,300
Supplies	1,676,216	20,200	495,005
Capital Outlay	0	3,521,687	1,087,626
Total Expenditures	\$1,676,216	\$3,541,887	\$2,572,931
Use of Fund Balance			
Beginning Fund Balance	\$3,981,070	\$2,507,378	\$2,464,005
Additions/(Reductions) to Fund Balance	(1,473,692)	(43,373) *	(2,464,005) **
Ending Fund Balance	\$2,507,378	\$2,464,005 *	\$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

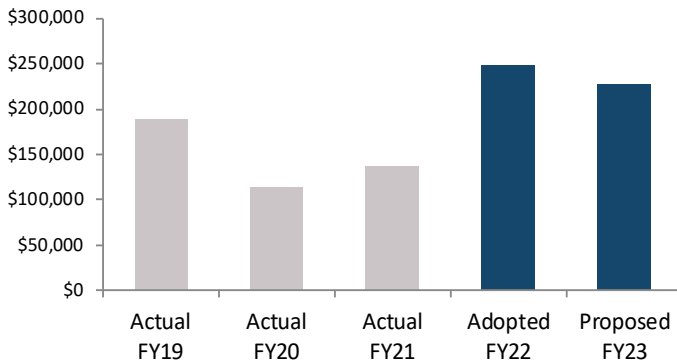
	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Fees	\$161,903	\$154,632	\$150,332
Fines	50	400	225
Interest	1,746	1,760	1,349
Fund Balance	0	90,865	75,094
Total Revenues	\$163,699	\$247,657	\$227,000
Expenditures			
Municipal Court			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	7,000	7,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$7,000	\$7,000
Municipal Counselor			
Personal Services	\$0	\$0	\$0
Other Services & Charges	2,363	12,000	12,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$2,363	\$12,000	\$12,000
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	121,017	171,261	153,000
Supplies	12,354	57,396	55,000
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$133,372	\$228,657	\$208,000

	Actual FY21	Adopted FY22	Proposed FY23
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	123,380	190,261	172,000
Supplies	12,354	57,396	55,000
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$135,734	\$247,657	\$227,000
Use of Fund Balance			
Beginning Fund Balance	\$115,322	\$143,287	\$136,159
Additions/(Reductions) to Fund Balance	27,965	(7,128) *	(75,094) **
Ending Fund Balance	\$143,287	\$136,159 *	\$61,065 **

* 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

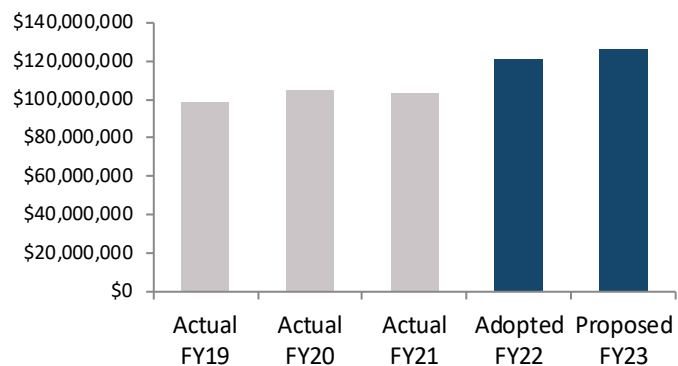
	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Ad Valorem (Property Tax)	\$102,391,015	\$83,600,579	\$83,600,579
Interest	2,144,136	2,000,000	2,000,000
Other	11,134,329	10,000,000	10,000,000
Fund Balance	0	25,135,960	30,284,116
Total Revenues	\$115,669,480	\$120,736,539	\$125,884,695
Expenditures - Non-Departmental			
Judgments	\$3,149,479	\$4,200,000	\$4,800,000
Judgment Interest	184,257	350,000	275,000
Fiscal Agency Fees	542,139	700,000	555,000
Bond Retirement	65,765,000	71,040,000	75,905,000
Interest on Bonds	33,730,640	35,333,033	32,585,719
Reserve For Future Debt Service Payments	0	9,113,506	11,763,976
Total Expenditures	\$103,371,515	\$120,736,539	\$125,884,695
Use of Fund Balance			
Beginning Fund Balance	\$119,788,634	\$132,086,599	\$116,064,145
Additions/(Reductions) to Fund Balance	12,297,965	(16,022,454) *	(18,520,140) **
Ending Fund Balance	\$132,086,599	\$116,064,145 *	\$97,544,005 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

**Debt Service Fund
Historical and Projected Expenditures**



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

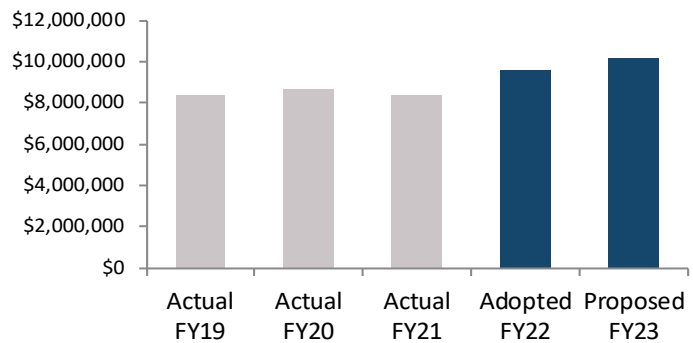
EMERGENCY MANAGEMENT FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Tariffs	\$6,235,562	\$6,326,315	\$6,393,731
Interest	20,094	20,896	10,442
Transfers	2,061,455	3,020,280	3,584,933
Other	3,514	0	0
Fund Balance	0	200,000	200,000
Total Revenues	\$8,320,624	\$9,567,491	\$10,189,106
Expenditures - Police			
Personal Services	\$6,180,394	\$6,854,929	\$7,639,134
Other Services & Charges	2,170,336	2,705,493	2,542,903
Supplies	2,013	7,069	7,069
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$8,352,744	\$9,567,491	\$10,189,106
Use of Fund Balance			
Beginning Fund Balance	\$889,467	\$857,347	\$2,087,319
Additions/(Reductions) to Fund Balance	(32,120)	1,229,972 *	(200,000) **
Ending Fund Balance	\$857,347	\$2,087,319 *	\$1,887,319 **

* Estimated.

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

**Emergency Management Fund
Historical and Projected Expenditures**



FIRE SALES TAX FUND (FIRE FIGHTING AND FIRE RESCUE

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Special Sales Tax	\$43,253,152	\$43,914,382	\$49,283,429
Interest	168,253	159,086	144,261
Other	17,323	14,177	15,495
Service Charges	75,718	0	0
Fund Balance	0	3,761,857	0
Total Revenues	<u>\$43,514,447</u>	<u>\$47,849,502</u>	<u>\$49,443,185</u>
Expenditures - Fire			
Personal Services	\$37,519,157	\$38,947,146	\$40,257,214
Other Services & Charges	1,824,676	3,478,711	4,360,971
Supplies	2,499,457	2,325,530	2,925,000
Capital Outlay	221,956	3,098,115	1,900,000
Transfers	0	0	0
Total Expenditures	<u>\$42,065,245</u>	<u>\$47,849,502</u>	<u>\$49,443,185</u>
Use of Fund Balance			
Beginning Fund Balance	\$13,018,068	\$14,467,269	\$14,904,423
Additions/(Reductions) to Fund Balance	<u>1,449,201</u>	<u>437,154</u> *	<u>0</u> **
Ending Fund Balance	<u>\$14,467,269</u>	<u>\$14,904,423</u> *	<u>\$14,904,423</u> **

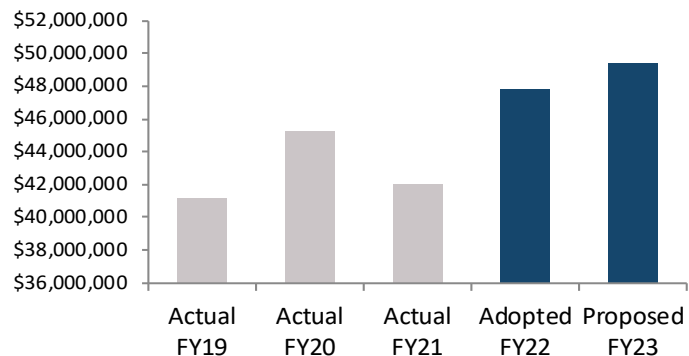
* Estimated.

** 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 FY21	Adopted FY22	Proposed FY23
Revenues - Operating			
Taxes	\$346,576,832	\$356,881,947	\$402,373,118
Franchise Fees	40,754,283	41,180,634	45,985,654
Licenses & Permits	14,533,793	14,397,317	15,973,557
Service Charges	62,027,803	64,509,941	68,991,065
Fines	16,222,302	13,380,590	14,671,003
Transfers	60,840	58,684	68,762
Other Revenue	7,077,968	9,778,508	9,034,333
Total Revenues - Operating	\$487,253,821	\$500,187,621	\$557,097,492
Revenues - Non-Operating			
Taxes	\$114,318,193	\$117,103,316	\$132,062,015
Total Revenues - Non-Operating	\$114,318,193	\$117,103,316	\$132,062,015
Total Revenues	\$601,572,014	\$617,290,937	\$689,159,507
Expenditures - Operating			
City Auditor's Office			
Personal Services	\$1,023,087	\$1,149,796	\$1,280,690
Other Services & Charges	41,116	106,337	155,618
Supplies	281	9,750	9,615
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,064,484	\$1,265,883	\$1,445,923
City Clerk			
Personal Services	\$893,544	\$902,396	\$970,116
Other Services & Charges	288,955	269,779	312,515
Supplies	32,867	10,295	5,052
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,215,366	\$1,182,470	\$1,287,683
City Manager's Office			
Personal Services	\$2,906,521	\$3,205,689	\$3,544,016
Other Services & Charges	306,077	375,982	487,891
Supplies	24,180	58,229	31,775
Capital Outlay	0	0	0
Transfers	500,000	0	0
Department Total	\$3,736,778	\$3,639,900	\$4,063,682

	Actual FY21	Adopted FY22	Proposed FY23
Development Services			
Personal Services	\$14,974,921	\$15,869,283	\$15,842,717
Other Services & Charges	2,789,752	3,090,135	3,013,078
Supplies	617,203	690,265	682,622
Capital Outlay	0	0	0
Transfers	161,294	0	22,319
Department Total	\$18,543,170	\$19,649,683	\$19,560,736
Finance			
Personal Services	\$7,107,970	\$7,703,229	\$7,886,731
Other Services & Charges	1,313,777	1,737,642	1,798,659
Supplies	32,695	188,639	115,760
Capital Outlay	0	0	0
Transfers	318,134	0	0
Department Total	\$8,772,576	\$9,629,510	\$9,801,150
Fire			
Personal Services	\$79,651,302	\$102,261,489	\$108,461,149
Other Services & Charges	6,883,650	7,702,257	8,512,197
Supplies	1,064,178	1,085,474	1,466,620
Capital Outlay	0	0	0
Transfers	12,813,176	0	0
Department Total	\$100,412,306	\$111,049,220	\$118,439,966
General Services			
Personal Services	\$3,165,043	\$3,510,243	\$4,301,129
Other Services & Charges	1,054,452	1,527,041	1,514,509
Supplies	183,403	149,492	141,858
Capital Outlay	0	0	0
Transfers	105,504	0	0
Department Total	\$4,508,402	\$5,186,776	\$5,957,496
Human Resources			
Personal Services	\$3,060,670	\$3,443,490	\$3,667,060
Other Services & Charges	453,048	605,156	845,267
Supplies	20,114	56,572	60,872
Capital Outlay	0	0	0
Transfers	134,400	0	0
Department Total	\$3,668,232	\$4,105,218	\$4,573,199

	Actual FY21	Adopted FY22	Proposed FY23
Juvenile Justice - Municipal Court			
Personal Services	\$797,442	\$801,907	\$944,551
Other Services & Charges	96,619	114,958	114,958
Supplies	342	2,631	2,631
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$894,402	\$919,496	\$1,062,140
Juvenile Justice - Municipal Counselor			
Personal Services	\$132,162	\$0	\$0
Other Services & Charges	0	0	0
Supplies	2,780	2,782	2,782
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$134,942	\$2,782	\$2,782
Mayor and Council			
Personal Services	\$1,076,802	\$1,075,984	\$1,106,810
Other Services & Charges	77,392	151,631	163,893
Supplies	1,546	10,420	10,420
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,155,740	\$1,238,035	\$1,281,123
Municipal Court			
Personal Services	\$3,839,835	\$4,440,912	\$4,645,410
Other Services & Charges	2,719,295	2,912,252	3,046,853
Supplies	122,041	195,933	194,772
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$6,681,171	\$7,549,097	\$7,887,035
Municipal Counselor's Office			
Personal Services	\$6,870,981	\$7,091,356	\$7,590,505
Other Services & Charges	506,406	631,671	603,326
Supplies	108,443	123,117	119,053
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$7,485,831	\$7,846,144	\$8,312,884

	Actual FY21	Adopted FY22	Proposed FY23
Non-Departmental			
Personal Services	\$17,680,493	\$26,535,263	\$42,943,840
Other Services & Charges	12,552,405	24,648,580	32,324,486
Supplies	2,942	7,500	27,500
Capital Outlay	0	0	0
Debt Service	6,265	10,000	10,000
Transfers	50,162,954	24,469,882	25,903,584
Department Total	\$80,405,059	\$75,671,225	\$101,209,410
Parks and Recreation			
Personal Services	\$12,804,049	\$15,544,581	\$16,054,202
Other Services & Charges	11,782,107	14,007,482	16,491,953
Supplies	2,019,675	2,198,026	2,172,294
Capital Outlay	0	62,573	0
Transfers	1,379,771	1,236,271	1,236,271
Department Total	\$27,985,601	\$33,048,933	\$35,954,720
Planning			
Personal Services	\$2,673,234	\$3,071,949	\$4,286,877
Other Services & Charges	1,092,459	1,701,137	1,594,873
Supplies	26,563	22,099	35,732
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$3,792,257	\$4,795,185	\$5,917,482
Police			
Personal Services	\$121,958,594	\$133,924,140	\$138,565,421
Other Services & Charges	17,294,172	18,906,299	19,994,540
Supplies	898,525	1,124,113	801,218
Capital Outlay	0	0	0
Transfers	12,967,555	3,158,335	4,550,480
Department Total	\$153,118,846	\$157,112,887	\$163,911,659
Public Transportation and Parking			
Other Services & Charges	\$15,055,923	\$19,976,750	\$29,496,480
Transfers	798,867	668,757	1,114,426
Department Total	\$15,854,790	\$20,645,507	\$30,610,906
Public Works			
Personal Services	\$20,836,197	\$22,516,063	\$21,727,204
Other Services & Charges	9,054,650	8,036,047	10,291,376
Supplies	2,540,862	5,097,560	3,798,936
Capital Outlay	0	0	0
Transfers	1,880,000	0	0
Department Total	\$34,311,710	\$35,649,670	\$35,817,516

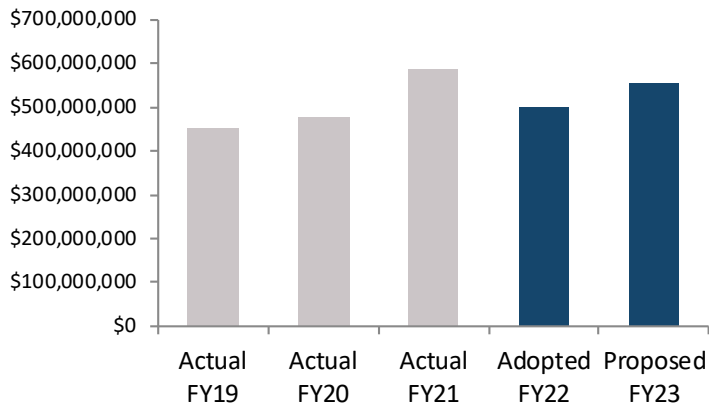
	Actual FY21	Adopted FY22	Proposed FY23
All Departments - Operating			
Personal Services	\$301,452,849	\$353,047,770	\$383,818,428
Other Services & Charges	83,362,255	106,501,136	130,762,472
Supplies	7,698,640	11,032,897	9,679,512
Capital Outlay	0	62,573	0
Debt Service	6,265	10,000	10,000
Transfers	81,221,655	29,533,245	32,827,080
Total Operating Expenditures	\$473,741,664	\$500,187,621	\$557,097,492
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	114,318,193	117,103,316	132,062,015
Department Total	\$114,318,193	\$117,103,316	\$132,062,015
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	114,318,193	117,103,316	132,062,015
Total Operating Expenditures	\$114,318,193	\$117,103,316	\$132,062,015
Total All Departments Operating and Non-Operating			
Personal Services	\$301,452,849	\$353,047,770	\$383,818,428
Other Services & Charges	83,362,255	106,501,136	130,762,472
Supplies	7,698,640	11,032,897	9,679,512
Capital Outlay	0	62,573	0
Debt Service	6,265	10,000	10,000
Transfers	195,539,847	146,636,561	164,889,095
Total General Fund Expenditures	\$588,059,856	\$617,290,937	\$689,159,507
Use of Fund Balance			
Beginning Fund Balance	\$108,347,431	\$121,859,589	\$122,500,526
Additions/(Reductions) to Fund Balance	13,512,157	640,937 *	0 **
Ending Fund Balance	\$121,859,589	\$122,500,526 *	\$122,500,526 **

* Estimated.

** Assumes budgeted revenues and expenditures.

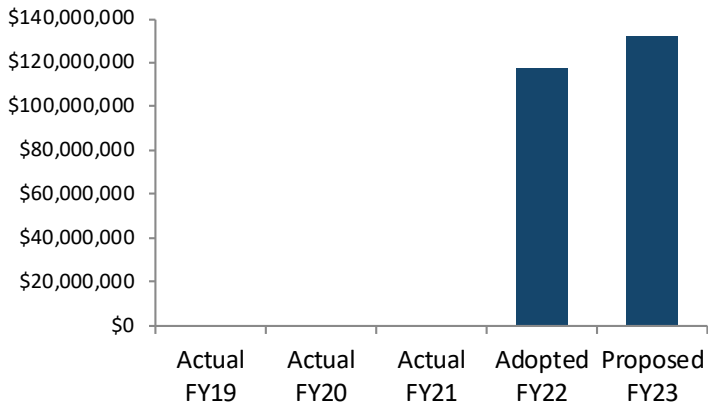
The General Fund is used to account for all funds received and disbursed for general municipal government purposes including all assets, liabilities, reserves, fund balances, revenues and expenditures that are not accounted for in any other fund.

**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 FY21	Adopted FY22	Proposed FY23
Revenues			
Department of Energy	\$0	\$0	\$0
Department of Homeland Security	1,226,675	0	0
Department of Housing and Urban Development	18,947,255	43,349,720	52,694,432
Department of Interior	74,116	16,767	51,930
Department of Justice	1,588,622	2,924,142	2,763,862
Department of Transportation	429,383	715,174	983,644
Department of the Treasury	20,460,149	137,500,000	58,000,000
Environmental Protection Agency	713,217	1,257,863	1,487,793
Federal Emergency Management Agency	0	1,800,000	0
Federal Railroad Administration	933	0	0
Other - Misc Grants, Loan Repayments, Etc.	544,531	75,000	25,000
State and Local Grants	448,060	806,492	1,182,512
Total Revenues ^(a)	\$44,432,942	\$188,445,158	\$117,189,173

	Actual FY21	Adopted FY22	Proposed FY23
Expenditures			
Development Services			
Personal Services	\$49,197	\$75,000	\$25,000
Other Services & Charges	815	0	0
Supplies	31,402	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$81,414	\$75,000	\$25,000
Fire			
Personal Services	\$1,019,487	\$0	\$0
Other Services & Charges	54,013	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,073,500	\$0	\$0
Non-Departmental			
Personal Services	\$34,165,446	\$0	\$0
Other Services & Charges	62,128,949	137,500,000	58,000,000
Supplies	2,956,453	0	0
Capital Outlay	2,617,152	0	0
Transfers	0	0	0
Department Total	\$101,868,000	\$137,500,000	\$58,000,000
Planning			
Personal Services	\$1,843,596	\$4,546,597	\$4,877,110
Other Services & Charges	18,266,689	40,505,633	49,796,372
Supplies	57,176	72,120	37,620
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$20,167,460	\$45,124,350	\$54,711,102

FUND SUMMARY

	Actual FY21	Adopted FY22	Proposed FY23
Police			
Personal Services	\$1,161,491	\$2,397,780	\$2,561,512
Other Services & Charges	435,783	875,855	1,269,215
Supplies	175,220	164,473	116,372
Capital Outlay	490,479	388,000	304,462
Transfers	0	0	0
Department Total	\$2,262,973	\$3,826,108	\$4,251,561
Public Works			
Personal Services	\$103,522	\$119,700	\$201,510
Other Services & Charges	3,865	0	0
Supplies	96,974	0	0
Capital Outlay	0	0	0
Transfers	0	1,800,000	0
Department Total	\$204,361	\$1,919,700	\$201,510
All Departments			
Personal Services	\$38,342,740	\$7,139,077	\$7,665,132
Other Services & Charges	80,890,114	178,881,488	109,065,587
Supplies	3,317,225	236,593	153,992
Capital Outlay	3,107,631	388,000	304,462
Transfers	0	1,800,000	0
Total Expenditures	\$125,657,709	\$188,445,158	\$117,189,173

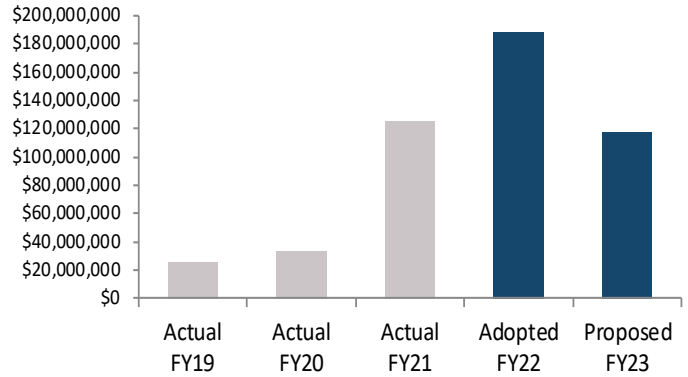
NOTES: Use of Fund Balance

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**

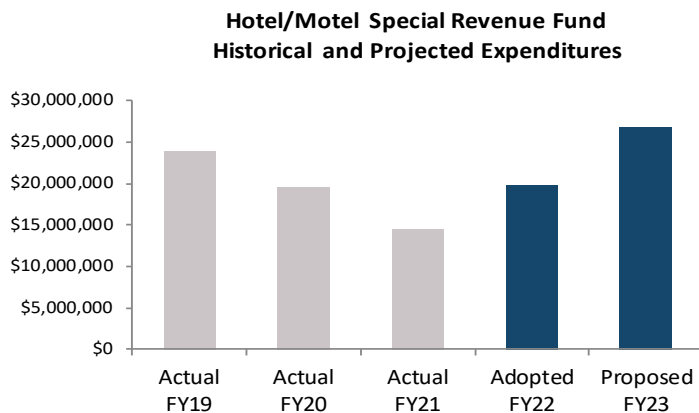


HOTEL/MOTEL TAX SPECIAL REVENUE FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Hotel/Motel Tax	\$11,088,637	\$13,650,773	\$17,106,042
Interest	64,928	67,260	41,334
Other	0	0	250,000
Transfers	3,154,782	5,801,670	9,157,471
Fund Balance	0	332,743	300,000
Total Revenues	\$14,308,347	\$19,852,446	\$26,854,847
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	4,848,751	6,723,922	8,560,223
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	9,618,405	13,128,524	18,294,624
Total Expenditures	\$14,467,155	\$19,852,446	\$26,854,847
Use of Fund Balance			
Beginning Fund Balance	\$6,082,935	\$5,924,127	\$6,989,678
Additions/(Reductions) to Fund Balance	(158,808)	1,065,551 *	(300,000) **
Ending Fund Balance	\$5,924,127	\$6,989,678 *	\$6,689,678 **

* 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.

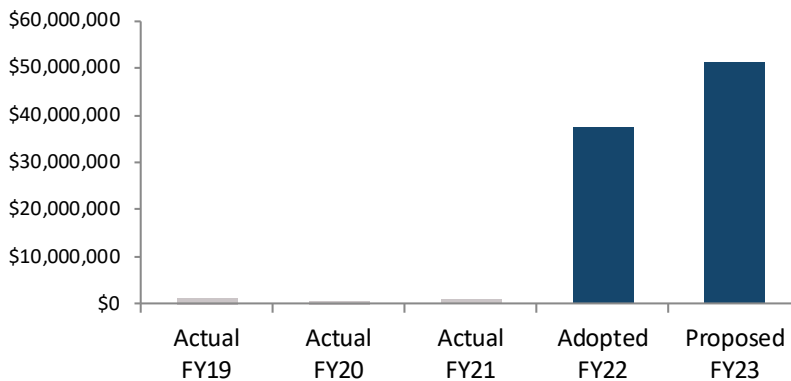
IMPACT FEE FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Impact Fees	\$10,714,131	\$5,848,846	\$9,804,725
Interest	345,917	144,186	451,239
Fund Balance	0	31,315,911	40,874,706
Total Revenues	\$11,060,048	\$37,308,943	\$51,130,670
Expenditures - Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	209,541	7,292,369	22,179,188
Supplies	0	0	0
Capital Outlay	749,645	30,016,574	28,951,482
Transfers	0	0	0
Department Total	\$959,186	\$37,308,943	\$51,130,670
Use of Fund Balance			
Beginning Fund Balance	\$24,776,722	\$34,877,585	\$40,874,706
Additions/(Reductions) to Fund Balance	10,100,862	5,997,121 *	(40,874,706) **
Ending Fund Balance	\$34,877,585	\$40,874,706 *	\$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.

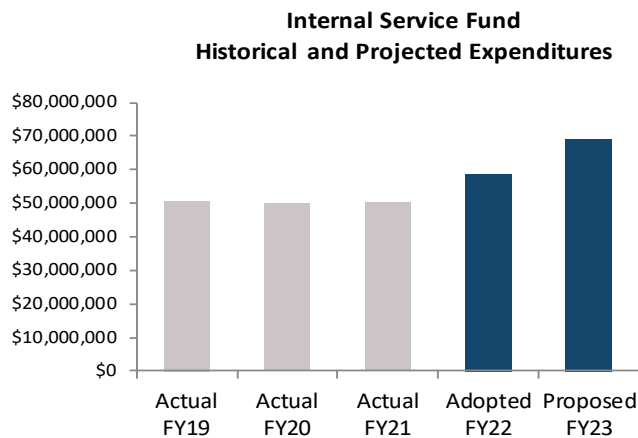
INTERNAL SERVICE FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Interest	\$178,016	\$56,204	\$64,180
Information Technology Chargebacks	28,110,304	31,236,659	34,488,860
Risk Management Chargebacks	12,919,039	15,728,939	19,796,799
Print Shop Chargebacks	808,609	935,668	992,377
Fleet Services Chargebacks	8,046,187	8,235,498	10,431,978
Licenses, Permits and Fees	0	0	0
Other	390,666	375,585	433,110
Services	124,649	0	0
Transfers	232,803	675,000	100,000
Fund Balance	0	1,436,856	2,779,745
Total Revenues	\$50,810,273	\$58,680,409	\$69,087,049
Expenditures			
City Manager's Office - Print Shop			
Personal Services	\$225,935	\$240,736	\$263,714
Other Services & Charges	460,901	584,992	598,482
Supplies	52,665	79,481	261,768
Capital Outlay	0	281,725	132,200
Transfers	0	0	0
Department Total	\$739,502	\$1,186,934	\$1,256,164
Finance - Risk Management			
Personal Services	\$1,057,903	\$1,215,892	\$1,277,657
Other Services & Charges	703,301	724,313	828,083
Supplies	23,984	24,629	24,629
Capital Outlay	0	0	0
Transfers	11,149,905	13,853,653	17,760,326
Department Total	\$12,935,094	\$15,818,487	\$19,890,695
General Services - Fleet Services			
Personal Services	\$2,427,490	\$2,676,412	\$2,984,387
Other Services & Charges	853,554	1,224,703	1,260,979
Supplies	4,250,766	4,604,198	6,436,612
Capital Outlay	0	0	0
Transfers	750,000	0	0
Department Total	\$8,281,810	\$8,505,313	\$10,681,978
Information Technology			
Personal Services	\$12,282,345	\$13,347,314	\$14,585,370
Other Services & Charges	5,731,158	7,394,332	8,786,817
Supplies	463,379	2,172,478	2,874,518
Capital Outlay	131,341	259,213	157,649
Transfers	9,855,505	9,996,338	10,853,858
Department Total	\$28,463,727	\$33,169,675	\$37,258,212

	Actual FY21	Adopted FY22	Proposed FY23
All Departments			
Personal Services	\$15,993,674	\$17,480,354	\$19,111,128
Other Services & Charges	7,748,914	9,928,340	11,474,361
Supplies	4,790,794	6,880,786	9,597,527
Capital Outlay	131,341	540,938	289,849
Transfers	21,755,410	23,849,991	28,614,184
Total Expenditures	\$50,420,133	\$58,680,409	\$69,087,049
Use of Fund Balance			
Beginning Fund Balance	\$9,419,144	\$9,809,284	\$10,272,071
Additions/(Reductions) to Fund Balance	390,140	462,787 *	(2,779,745) **
Ending Fund Balance	\$9,809,284	\$10,272,071 *	\$7,492,326 **

* 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

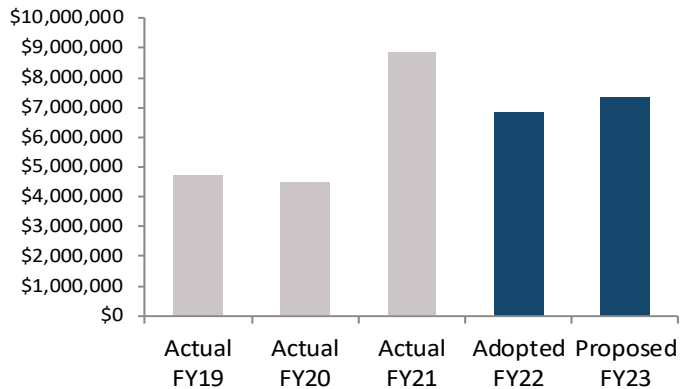
	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Medical Service Program Fee	\$6,890,293	\$6,748,200	\$7,264,344
Interest	112,496	134,012	78,808
Other	8,400	0	0
Fund Balance	0	0	0
Total Revenues	\$7,011,189	\$6,882,212	\$7,343,152
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	4,389,470	6,882,212	7,343,152
Supplies	0	0	0
Capital Outlay	4,439,150	0	0
Transfers	0	0	0
Total Expenditures	\$8,828,620	\$6,882,212	\$7,343,152
Use of Fund Balance			
Beginning Fund Balance	\$10,827,069	\$9,009,638	\$13,165,039
Additions/(Reductions) to Fund Balance	(1,817,431)	4,155,401 *	0 **
Ending Fund Balance	\$9,009,638	\$13,165,039 *	\$13,165,039 **

* 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**



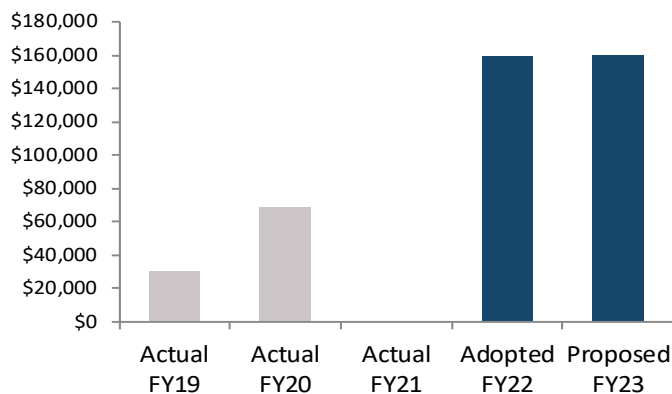
METROPOLITAN AREA PROJECTS (MAPS) SALES TAX

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Sales Tax	\$0	\$0	\$0
Interest	63	0	43
Other	628	0	6
Fund Balance	0	159,782	159,859
Total Revenues	\$692	\$159,782	\$159,908
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	154,182	154,308
Supplies	0	0	0
Capital Outlay	0	5,600	5,600
Transfers	0	0	0
Total Expenditures	\$0	\$159,782	\$159,908
Use of Fund Balance			
Beginning Fund Balance	\$159,137	\$159,828	\$319,737
Additions/(Reductions) to Fund Balance	692	159,909 *	(159,859) **
Ending Fund Balance	\$159,828	\$319,737 *	\$159,878 **

* 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.

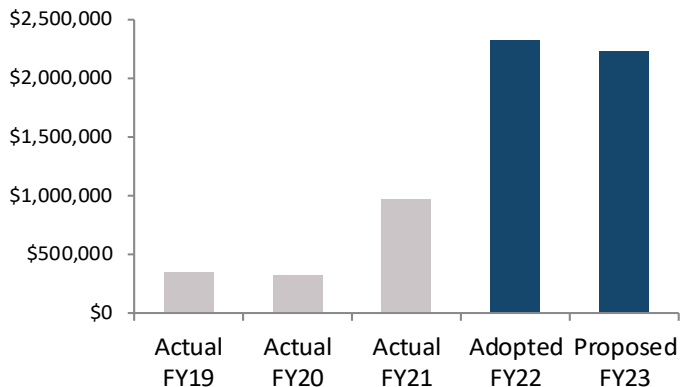
MAPS OPERATIONS FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Use Tax	\$0	\$0	\$0
Interest	53,004	32,073	31,528
Other	4,000	0	0
Transfers	0	0	0
Fund Balance	0	2,285,360	2,204,588
Total Revenues	\$57,004	\$2,317,433	\$2,236,116
Expenditures			
Parks and Recreation			
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
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	55,722	311,630	27,712
Supplies	0	40,299	707,706
Capital Outlay	910,862	1,965,504	1,500,698
Transfers	0	0	0
Department Total	\$966,584	\$2,317,433	\$2,236,116
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	55,722	311,630	27,712
Supplies	0	40,299	707,706
Capital Outlay	910,862	1,965,504	1,500,698
Transfers	0	0	0
Total Expenditures	\$966,584	\$2,317,433	\$2,236,116
Use of Fund Balance			
Beginning Fund Balance	\$4,990,253	\$4,080,673	\$2,204,588
Additions/(Reductions) to Fund Balance	(909,580)	(1,876,085) *	(2,204,588) **
Ending Fund Balance	\$4,080,673	\$2,204,588 *	\$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.

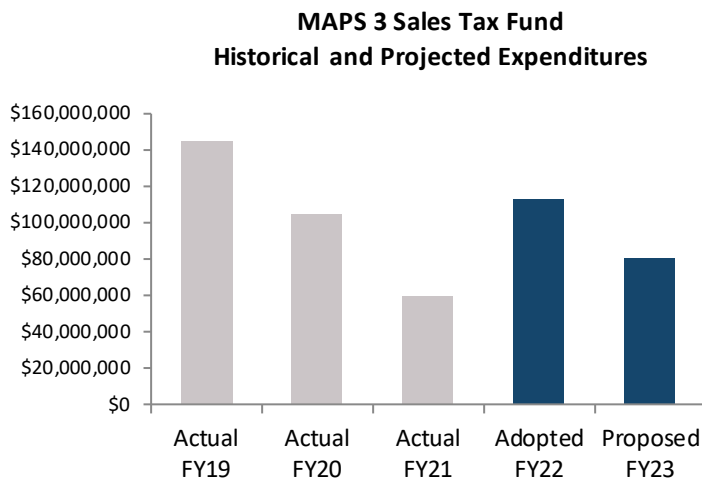
Funds collected from the additional levy were accounted for separately and are to be used for operating, maintaining, and replacing capital as needed on any or all of the nine major MAPS projects. The MAPS Operations Fund budget reflects only the funding for adopted expenditures.

MAPS 3 SALES TAX FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Sales Tax	(\$60,858)	\$0	\$500,000
Interest	1,434,294	4,779,744	329,821
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	108,656,280	79,785,374
Total Revenues	\$1,373,435	\$113,436,024	\$80,615,195
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	9,464	9,824	3,249
Supplies	292,619	239,374	70,783
Capital Outlay	59,138,784	113,053,657	80,406,765
Transfers	0	133,169	134,398
Total Expenditures	\$59,440,867	\$113,436,024	\$80,615,195
Use of Fund Balance			
Beginning Fund Balance	\$154,237,503	\$96,170,071	\$79,785,374
Additions/(Reductions) to Fund Balance	(58,067,432)	(16,384,697) *	(79,785,374) **
Ending Fund Balance	\$96,170,071	\$79,785,374 *	\$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 FY21	Adopted FY22	Proposed FY23
Revenues			
Use Tax	(\$117,979)	\$0	\$0
Interest	106,241	54,861	33,983
Service Charges	825,262	600,000	600,000
Transfers	32,039	0	0
Fund Balance	0	8,038,481	3,721,768
Other	82,747	0	55,000
Total Revenues	\$928,311	\$8,693,342	\$4,410,751
Expenditures			
City Manager's Office			
Personal Services	\$2,240,140	\$2,505,081	\$330,776
Other Services & Charges	1,145,707	1,439,986	563,171
Supplies	26,857	108,500	0
Capital Outlay	0	418,742	0
Transfers	0	0	0
Department Total	\$3,412,704	\$4,472,309	\$893,947
Fire Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	12,720	2,544	0
Supplies	283,569	350	0
Capital Outlay	1,860,841	725,507	43
Transfers	0	0	0
Department Total	\$2,157,130	\$728,401	\$43
Information Technology			
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
Municipal Courts			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	8,326	8,326
Supplies	0	0	0
Capital Outlay	0	199,643	199,643
Transfers	0	0	0
Department Total	\$0	\$207,969	\$207,969

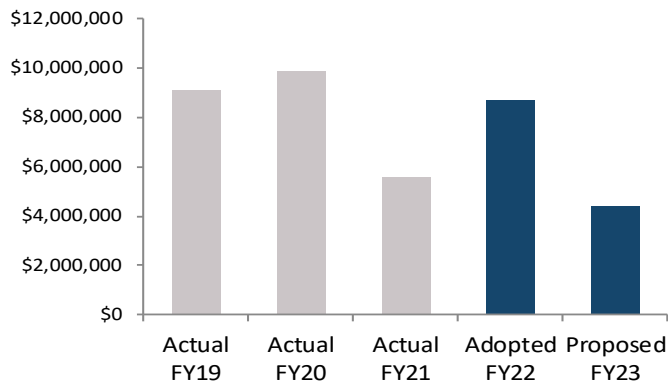
FUND SUMMARY

	Actual FY21	Adopted FY22	Proposed FY23
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	2,811,755	1,684,699
Transfers	0	0	0
Department Total	\$0	\$2,811,755	\$1,684,699
Police Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	6,537	6,537
Supplies	0	277,665	1,487,628
Capital Outlay	438	188,706	129,928
Transfers	0	0	0
Department Total	\$438	\$472,908	\$1,624,093
All Departments			
Personal Services	\$2,240,140	\$2,505,081	\$330,776
Other Services & Charges	1,158,427	1,457,393	578,034
Supplies	310,426	386,515	1,487,628
Capital Outlay	1,861,279	4,344,353	2,014,313
Transfers	0	0	0
Total Expenditures	\$5,570,272	\$8,693,342	\$4,410,751
Use of Fund Balance			
Beginning Fund Balance	\$11,975,323	\$7,333,361	\$3,729,946
Additions/(Reductions) to Fund Balance	(4,641,961)	(3,603,415) *	(3,721,768) **
Ending Fund Balance	\$7,333,361	\$3,729,946 *	\$8,178 **

* 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.

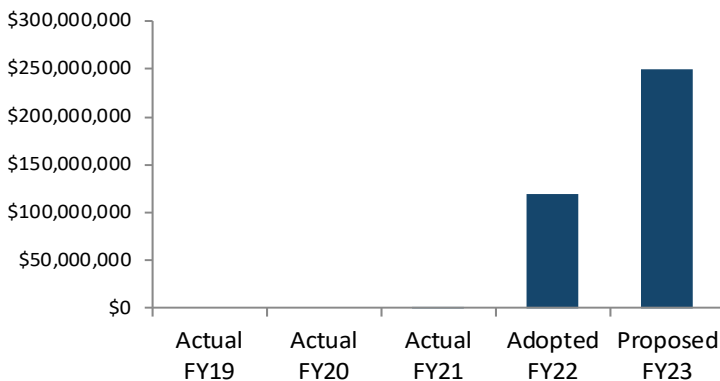
MAPS 4 PROGRAM FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Interest	\$772,489	\$1,686,490	\$1,524,780
Transfers	114,318,193	117,103,316	132,062,015
Fund Balance	0	0	116,826,164
Total Revenues	\$115,090,682	\$118,789,806	\$250,412,959
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	1,030,000	118,789,806	170,412,959
Transfers	0	0	80,000,000
Total Expenditures	\$1,030,000	\$118,789,806	\$250,412,959
Use of Fund Balance			
Beginning Fund Balance	\$10,827,691	\$124,888,373	\$255,302,314
Additions/(Reductions) to Fund Balance	114,060,682	130,413,941 *	(116,826,164) **
Ending Fund Balance	\$124,888,373	\$255,302,314 *	\$138,476,150 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

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

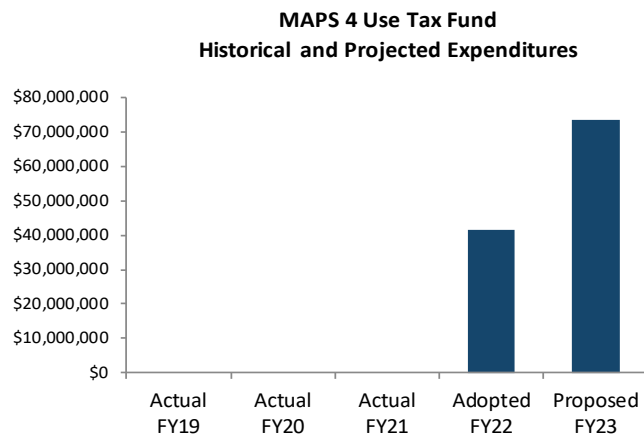
MAPS 4 USE TAX FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Use Tax	\$23,604,016	\$25,831,700	\$29,365,494
Interest	159,904	209,211	324,065
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	15,403,605	44,023,515
Other	0	0	0
Total Revenues	<u>\$23,763,919</u>	<u>\$41,444,516</u>	<u>\$73,713,074</u>
Expenditures			
City Manager's Office			
Personal Services	\$0	\$1,500,000	\$2,586,207
Other Services & Charges	0	240,752	14,138,390
Supplies	0	0	108,500
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$1,740,752</u>	<u>\$16,833,097</u>
Fire Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	9,290,681	21,240,000
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$9,290,681</u>	<u>\$21,240,000</u>
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	1,019,700
Supplies	0	1,987,724	7,460,293
Capital Outlay	0	0	65,000
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$1,987,724</u>	<u>\$8,544,993</u>

	Actual FY21	Adopted FY22	Proposed FY23
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	12,903,723	0
Capital Outlay	0	15,521,636	13,887,236
Transfers	0	0	0
Department Total	\$0	\$28,425,359	\$13,887,236
Police Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	8,015,649
Capital Outlay	0	0	5,192,099
Transfers	0	0	0
Department Total	\$0	\$0	\$13,207,748
All Departments			
Personal Services	\$0	\$1,500,000	\$2,586,207
Other Services & Charges	0	240,752	15,158,090
Supplies	0	14,891,447	15,584,442
Capital Outlay	0	24,812,317	40,384,335
Transfers	0	0	0
Total Expenditures	\$0	\$41,444,516	\$73,713,074
Use of Fund Balance			
Beginning Fund Balance	\$2,021,564	\$25,785,483	\$60,341,309
Additions/(Reductions) to Fund Balance	23,763,919	34,555,826 *	(44,023,515) **
Ending Fund Balance	\$25,785,483	\$60,341,309 *	\$16,317,794 **

* 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

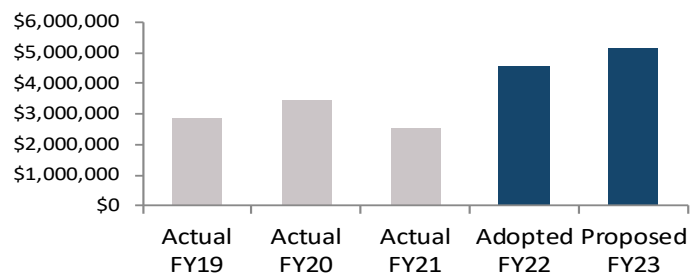
	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Assessments	\$3,101,602	\$4,505,576	\$5,113,307
Interest	28,602	33,938	22,415
Service Charges	3,002	4,206	6,336
Transfers	0	0	0
Fund Balance	0	0	0
Total Revenues	\$3,133,206	\$4,543,720	\$5,142,058
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	2,541,299	4,543,720	5,142,058
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$2,541,299	\$4,543,720	\$5,142,058
Use of Fund Balance			
Beginning Fund Balance	\$2,094,415	\$2,686,322	\$0
Additions/(Reductions) to Fund Balance	591,907	(2,686,322) *	0 **
Ending Fund Balance	\$2,686,322	\$0 *	\$0 **

* 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

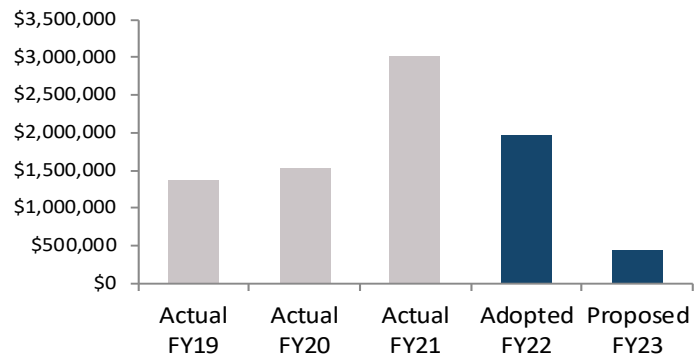
	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
City/Schools Sales Tax	\$0	\$0	\$0
Interest	30,853	43,971	2,538
Other	2,262	0	0
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	1,915,557	426,492
Total Revenues	\$33,115	\$1,959,528	\$429,030
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	43,978	2,545
Supplies	0	0	0
Capital Outlay	3,010,649	1,915,550	426,485
Transfers	0	0	0
Total Expenditures	\$3,010,649	\$1,959,528	\$429,030
Use of Fund Balance			
Beginning Fund Balance	\$4,200,794	\$1,223,260	\$426,492
Additions/(Reductions) to Fund Balance	(2,977,534)	(796,768) *	(426,492) **
Ending Fund Balance	\$1,223,260	\$426,492 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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



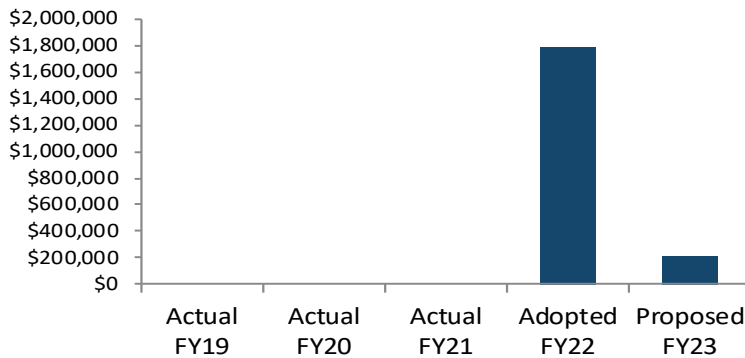
OKLAHOMA CITY TAX INCREMENT FINANCING (TIF) FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Tax Increment Financing Match	\$0	\$1,490,144	\$200,000
Interest	1,480	0	70
Fund Balance	0	300,000	9,235
Total Revenues	\$1,480	\$1,790,144	\$209,305
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	1,790,144	209,305
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Reserve for Future Capital Costs	0	0	0
Total Expenditures	\$0	\$1,790,144	\$209,305
Use of Fund Balance			
Beginning Fund Balance	(\$1,480)	\$0	\$9,235
Additions/(Reductions) to Fund Balance	1,480	9,235 *	(9,235) **
Ending Fund Balance	\$0	\$9,235 *	\$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

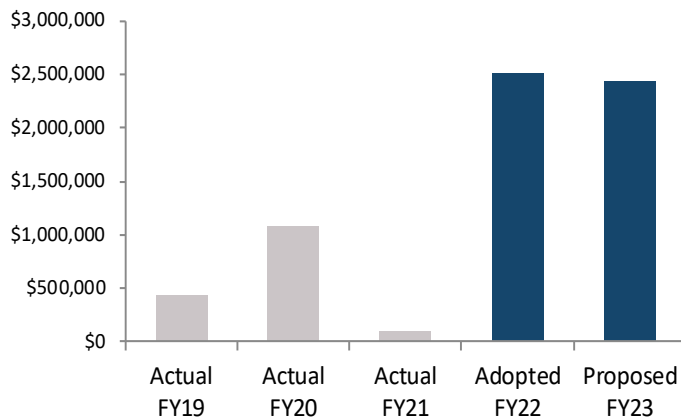
	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Police and Fire Equipment Sales Tax	\$0	\$0	\$0
Interest	28,524	17,211	10,028
Other	63,042	0	0
Fund Balance	0	2,485,751	2,424,070
Total Revenues	\$91,565	\$2,502,962	\$2,434,098
Expenditures			
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	50,285	1,006,869	718,599
Supplies	13,290	102,631	102,631
Capital Outlay	34,981	359,092	359,092
Transfers	0	0	0
Department Total	\$98,556	\$1,468,592	\$1,180,322
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	1,936	1,936
Supplies	0	0	0
Capital Outlay	0	7,011	57,011
Transfers	0	0	0
Department Total	\$0	\$8,947	\$58,947
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	34,928
Supplies	0	0	889,053
Capital Outlay	0	854,575	0
Transfers	0	0	0
Department Total	\$0	\$854,575	\$923,981
Non-Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	100,000
Transfers	0	0	0
Department Total	\$0	\$0	\$100,000

	Actual FY21	Adopted FY22	Proposed FY23
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	3,483	3,483
Capital Outlay	0	167,365	167,365
Transfers	0	0	0
Department Total	\$0	\$170,848	\$170,848
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	50,285	1,008,805	755,463
Supplies	13,290	106,114	995,167
Capital Outlay	34,981	1,388,043	683,468
Transfers	0	0	0
Total Expenditures	\$98,556	\$2,502,962	\$2,434,098
Use of Fund Balance			
Beginning Fund Balance	\$2,518,536	\$2,511,546	\$4,848,140
Additions/(Reductions) to Fund Balance	(6,991)	2,336,594 *	(2,424,070) **
Ending Fund Balance	\$2,511,546	\$4,848,140 *	\$2,424,070 **

* 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)

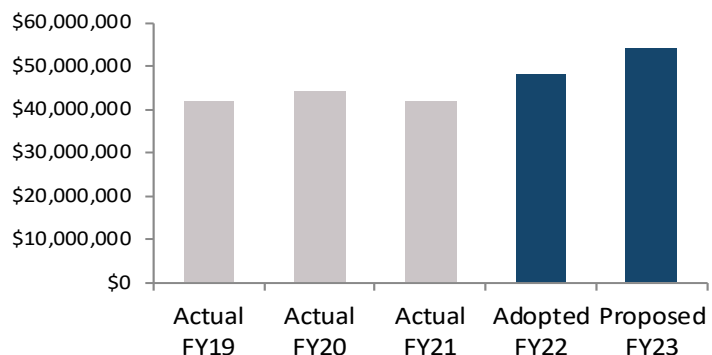
	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Special Sales Tax	\$43,253,152	\$43,914,436	\$49,283,429
Interest	198,908	171,939	190,798
Other	1,564	0	0
Service Charges	426,101	261,316	232,784
Transfers	0	0	0
Fund Balance	0	3,645,392	4,231,498
Total Revenues	\$43,879,724	\$47,993,083	\$53,938,509
Expenditures - Police			
Personal Services	\$36,667,339	\$38,992,664	\$42,180,332
Other Services & Charges	3,173,932	5,222,589	6,892,619
Supplies	1,763,389	2,177,830	3,000,813
Capital Outlay	179,803	1,600,000	1,864,745
Transfers	0	0	0
Total Expenditures	\$41,784,463	\$47,993,083	\$53,938,509
Use of Fund Balance			
Beginning Fund Balance	\$15,640,679	\$17,735,941	\$26,135,602
Additions/(Reductions) to Fund Balance	2,095,262	8,399,661 *	(4,231,498) **
Ending Fund Balance	\$17,735,941	\$26,135,602 *	\$21,904,104 **

* 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**



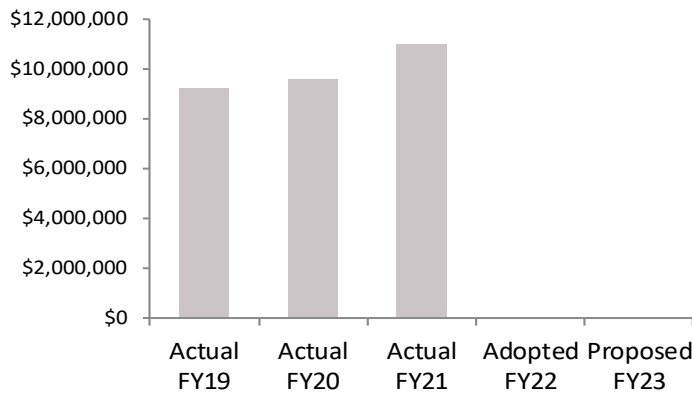
SOLID WASTE MANAGEMENT FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Interest	\$15,687	\$0	\$0
Transfers	9,693,000	0	0
Fund Balance	0	0	0
Total Revenues	\$9,708,687	\$0	\$0
Expenditures - Utilities			
Personal Services	\$8,531,071	\$0	\$0
Other Services & Charges	2,378,500	0	0
Supplies	99,400	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$11,008,970	\$0	\$0
Use of Fund Balance			
Beginning Fund Balance	\$1,300,283	\$0	\$0
Additions/(Reductions) to Fund Balance	(1,300,283)	0 *	0 **
Ending Fund Balance	\$0	\$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.

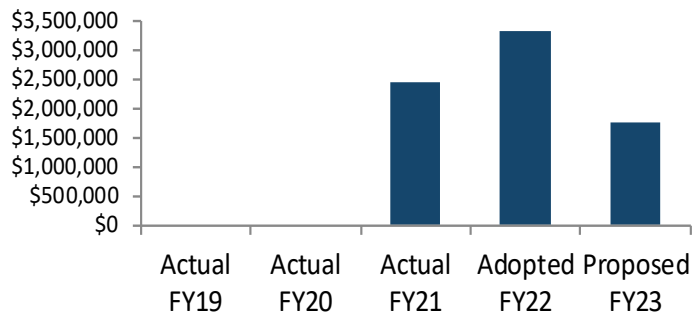
SPECIAL ASSESSMENT DISTRICTS FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Assessments	\$0	\$2,054,856	\$1,754,000
Interest	1,031	0	0
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	1,276,358	0
Total Revenues	\$1,031	\$3,331,214	\$1,754,000
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	2,457,029	3,331,214	1,754,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$2,457,029	\$3,331,214	\$1,754,000
Use of Fund Balance			
Beginning Fund Balance	\$2,717,351	\$261,354	\$0
Additions/(Reductions) to Fund Balance	(2,455,998)	(261,354) *	0 **
Ending Fund Balance	\$261,354	\$0 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Special Assessment Districts Fund
Historical and Projected Expenditures**



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

SPECIAL PURPOSE FUND

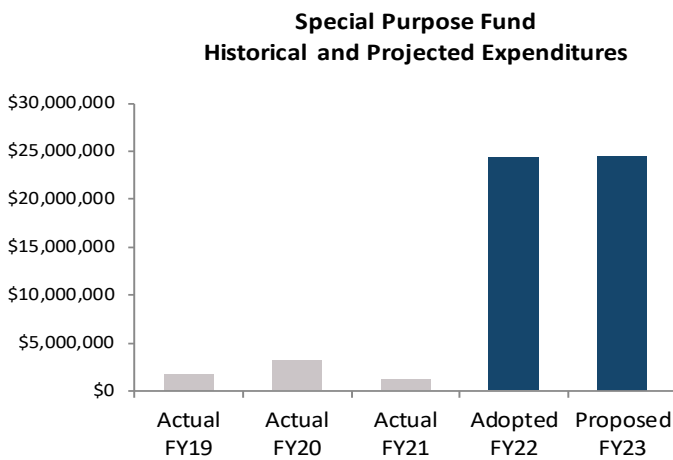
	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Donations	\$171,958	\$187,905	\$64,459
Fees	244,005	228,117	153,110
Interest	165,699	184,535	264,246
Other	(789,196)	25,000	1,020,500
Service Charges	56,195	119,080	136,850
Transfers	13,099,000	1,500,000	1,000,000
Fund Balance	0	22,087,936	21,856,018
Total Revenues	\$12,947,662	\$24,332,573	\$24,495,183
Expenditures			
City Clerk's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	770
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$0	\$770
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	8,159	8,308
Supplies	880	0	0
Capital Outlay	0	213,437	0
Transfers	0	0	3,040
Department Total	\$880	\$221,596	\$11,348
Development Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	124,969	1,170,373	1,202,093
Supplies	27,967	87,128	43,793
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$152,936	\$1,257,501	\$1,245,886
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	18,449	12,562
Supplies	0	109,824	122,858
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$128,273	\$135,420

	Actual FY21	Adopted FY22	Proposed FY23
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	4,000,000	5,049,908
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$4,000,000	\$5,049,908
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	282,036	3,232,634	2,122,236
Supplies	148,414	606,669	742,388
Capital Outlay	0	2,026,590	2,945,786
Transfers	0	0	30
Department Total	\$430,450	\$5,865,893	\$5,810,440
Planning			
Personal Services	\$0	\$0	\$0
Other Services & Charges	23,981	301,392	223,472
Supplies	0	0	3,909
Capital Outlay	0	5,818	205,919
Transfers	0	60,000	0
Department Total	\$23,981	\$367,210	\$433,300
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	36,525	16,448
Supplies	0	25,011	27,520
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$61,536	\$43,968
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	73,822	6,637,082	9,659,939
Supplies	3,025	1,975	2,875
Capital Outlay	479,080	5,791,507	2,084,495
Transfers	982	0	16,834
Department Total	\$556,909	\$12,430,564	\$11,764,143

	Actual FY21	Adopted FY22	Proposed FY23
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	504,808	15,404,614	18,295,736
Supplies	180,285	830,607	943,343
Capital Outlay	479,080	8,037,352	5,236,200
Transfers	982	60,000	19,904
Total Expenditures	\$1,165,155	\$24,332,573	\$24,495,183
Use of Fund Balance			
Beginning Fund Balance	\$9,690,933	\$21,473,439	\$21,856,018
Additions/(Reductions) to Fund Balance	11,782,506	382,579 *	(21,856,018) **
Ending Fund Balance	\$21,473,439	\$21,856,018 *	\$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.

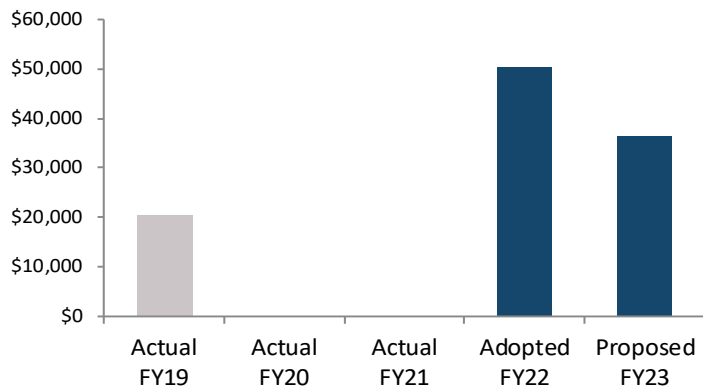
SPORTS FACILITIES SALES TAX FUND (OKLAHOMA CITY SPORTS FACILITIES IMPROVEMENT SALES TAX FUND)

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Sports Facilities Sales Tax	\$0	\$0	\$0
Interest	555	0	179
Other	(14,712)	0	0
Fund Balance	0	50,373	36,196
Total Revenues	<u>(\$14,157)</u>	<u>\$50,373</u>	<u>\$36,375</u>
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	28,902	23,354
Supplies	0	21,471	13,021
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$50,373</u>	<u>\$36,375</u>
Use of Fund Balance			
Beginning Fund Balance	\$49,770	\$35,613	\$36,196
Additions/(Reductions) to Fund Balance	(14,157)	583 *	(36,196) **
Ending Fund Balance	<u>\$35,613</u>	<u>\$36,196</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.

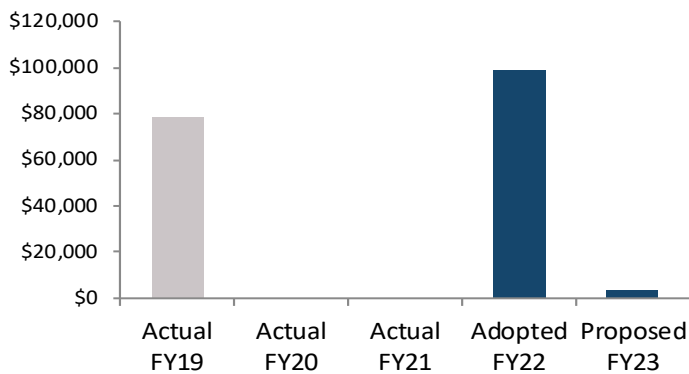
SPORTS FACILITIES USE TAX FUND (OKLAHOMA CITY SPORTS FACILITIES IMPROVEMENT USE TAX FUND)

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Sports Facilities Use Tax	\$0	\$0	\$0
Interest	1,005	0	15
Other	(96,459)	0	0
Fund Balance	0	98,652	3,678
Total Revenues	(\$95,454)	\$98,652	\$3,693
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	98,652	3,693
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$98,652	\$3,693
Use of Fund Balance			
Beginning Fund Balance	\$99,151	\$3,697	\$3,678
Additions/(Reductions) to Fund Balance	(95,454)	(19) *	(3,678) **
Ending Fund Balance	\$3,697	\$3,678 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

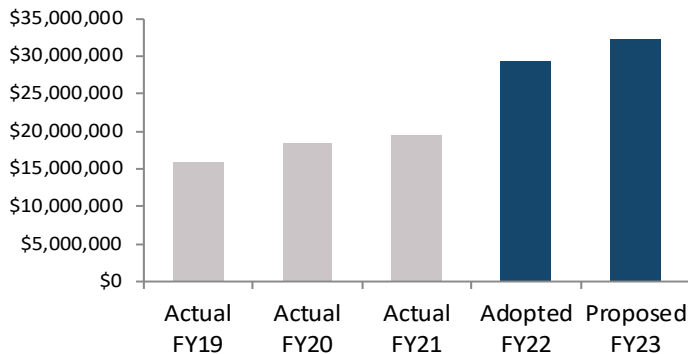
STORMWATER DRAINAGE UTILITY FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Fees	\$18,259,743	\$18,049,941	\$19,498,800
Interest	259,589	71,230	199,912
Other	320	0	0
Permits	119,440	117,581	134,997
Reimbursements	255,766	255,766	255,766
Service Charges	44,576	42,703	49,012
Transfers	649,115	0	2,000,000
Fund Balance	0	10,853,220	10,058,751
Total Revenues	<u>\$19,588,550</u>	<u>\$29,390,441</u>	<u>\$32,197,238</u>
Expenditures - Public Works			
Personal Services	\$9,987,810	\$11,645,711	\$12,177,580
Other Services & Charges	7,030,779	15,167,820	16,405,897
Supplies	968,269	1,591,694	1,464,969
Capital Outlay	141,400	985,216	2,148,792
Transfers	1,329,000	0	0
Total Expenditures	<u>\$19,457,259</u>	<u>\$29,390,441</u>	<u>\$32,197,238</u>
Use of Fund Balance			
Beginning Fund Balance	\$21,767,987	\$21,899,278	\$32,503,877
Additions/(Reductions) to Fund Balance	131,291	10,604,599 *	(12,058,751) **
Ending Fund Balance	<u>\$21,899,278</u>	<u>\$32,503,877</u> *	<u>\$20,445,126</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



The Stormwater Drainage Utility Fund was established by Council on June 13, 1995 to address federal mandates governing National Pollution Discharge Elimination System (NPDES) programs and is responsible for planning and implementing strategies for improving the quality of storm and other runoff waters. The 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.

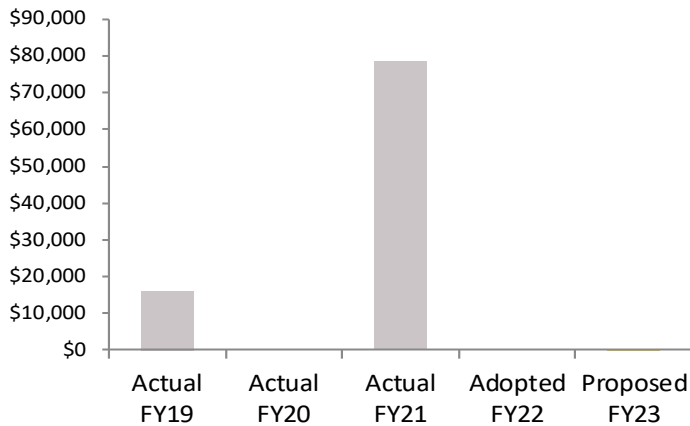
STREET AND ALLEY FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Interest	\$1,027	\$0	\$5
Other	(69,927)	0	0
Fund Balance	0	0	98
Total Revenues	(\$68,900)	\$0	\$103
Expenditures - Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	103
Capital Outlay	44,288	0	0
Transfers	34,326	0	0
Total Expenditures	\$78,613	\$0	\$103
Use of Fund Balance			
Beginning Fund Balance	\$147,610	\$98	\$98
Additions/(Reductions) to Fund Balance	(147,513)	0 *	(98) **
Ending Fund Balance	\$98	\$98 *	\$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.

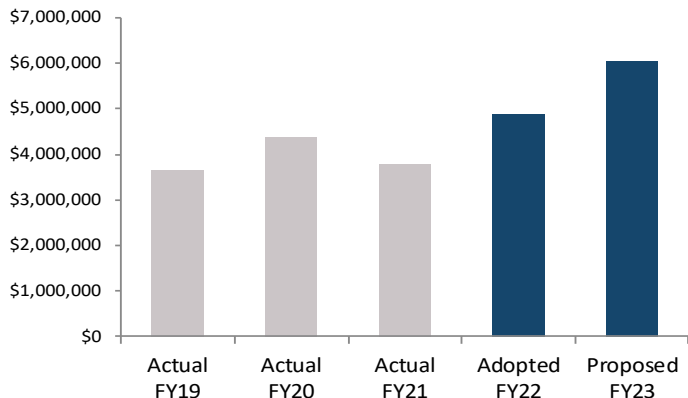
TRANSPORTATION AND PARKING FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Interest	\$5,278	\$5,745	\$3,964
Other	0	0	0
Service Charges	241,913	362,892	507,953
Transfers	3,783,729	4,466,760	5,529,021
Fund Balance	0	50,000	0
Total Revenues	<u>\$4,030,919</u>	<u>\$4,885,397</u>	<u>\$6,040,938</u>
Expenditures			
Parking			
Personal Services	\$470,541	\$485,079	\$978,466
Other Services & Charges	344,904	441,818	459,183
Supplies	15,685	93,752	72,677
Capital Outlay	0	0	84,484
Transfers	0	0	0
Department Total	<u>\$831,130</u>	<u>\$1,020,649</u>	<u>\$1,594,810</u>
Public Transportation			
Personal Services	\$2,639,707	\$3,512,408	\$4,035,702
Other Services & Charges	313,891	352,340	410,426
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$2,953,598</u>	<u>\$3,864,748</u>	<u>\$4,446,128</u>
All Departments			
Personal Services	\$3,110,248	\$3,997,487	\$5,014,168
Other Services & Charges	658,795	794,158	869,609
Supplies	15,685	93,752	72,677
Capital Outlay	0	0	84,484
Transfers	0	0	0
Total Expenditures	<u>\$3,784,728</u>	<u>\$4,885,397</u>	<u>\$6,040,938</u>
Use of Fund Balance			
Beginning Fund Balance	\$68,258	\$314,449	\$639,097
Additions/(Reductions) to Fund Balance	246,191	324,648 *	0 **
Ending Fund Balance	<u>\$314,449</u>	<u>\$639,097</u> *	<u>\$639,097</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

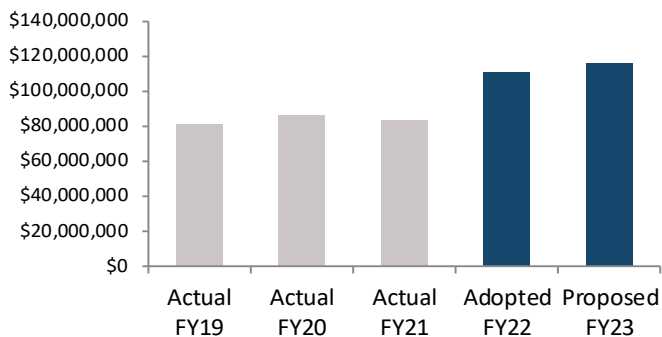
UTILITIES FUND

	Actual FY21	Adopted FY22	Proposed FY23
Revenues			
Interest	\$193,067	\$139,904	\$137,645
Other	0	0	0
Service charges	0	0	0
Transfers	85,701,127	108,252,233	113,824,377
Fund Balance	0	2,335,568	1,800,000
Total Revenues	\$85,894,194	\$110,727,705	\$115,762,022
Expenditures			
Solid Waste			
Personal Services	\$0	\$8,557,396	\$9,244,212
Other Services & Charges	(901,997)	1,822,422	2,268,161
Supplies	0	202,160	179,360
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	(\$901,997)	\$10,581,978	\$11,691,733
Water			
Personal Services	\$29,205,608	\$33,069,965	\$34,585,016
Other Services & Charges	19,145,395	23,613,369	24,834,984
Supplies	8,979,029	11,457,402	11,478,752
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$57,330,033	\$68,140,736	\$70,898,752
Wastewater			
Personal Services	\$19,560,002	\$22,043,408	\$23,367,100
Other Services & Charges	6,202,958	7,832,807	8,369,061
Supplies	1,457,267	2,128,776	1,435,376
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$27,220,227	\$32,004,991	\$33,171,537
All Departments			
Personal Services	\$48,765,611	\$63,670,769	\$67,196,328
Other Services & Charges	24,446,357	33,268,598	35,472,206
Supplies	10,436,296	13,788,338	13,093,488
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$83,648,263	\$110,727,705	\$115,762,022
Use of Fund Balance			
Beginning Fund Balance	\$2,284,626	\$4,530,556	\$2,800,000
Additions/(Reductions) to Fund Balance	2,245,931	(1,730,556) *	(1,800,000) **
Ending Fund Balance	\$4,530,556	\$2,800,000 *	\$1,000,000 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Utilities Fund
Historical and Projected Expenditures**



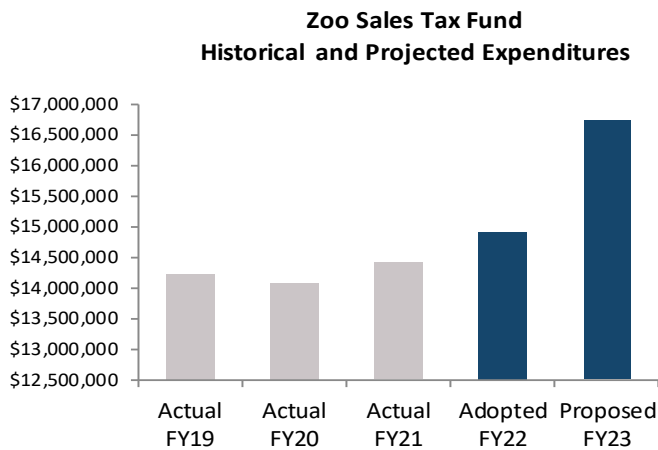
The Water and Wastewater Fund was established in 1988 by the City Council for the purpose of identifying operating expenditures of the Utilities Department and is funded by monthly cash transfers from the Oklahoma City Water Utilities Trust (OCWUT). During FY21, the Solid Waste Management system was 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 FY21	Adopted FY22	Proposed FY23
Revenues			
Zoo Sales Tax Revenue	\$14,417,718	\$14,638,127	\$16,427,810
Interest	934	2,058	1,000
Other	0	0	328,556
Fund Balance	0	292,763	0
Total Revenues	\$14,418,652	\$14,932,948	\$16,757,366
Expenditures - Zoo			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	14,418,652	14,932,948	16,757,366
Total Expenditures	\$14,418,652	\$14,932,948	\$16,757,366
Use of Fund Balance			
Beginning Fund Balance	\$0	\$0	\$0 **
Additions/(Reductions) to Fund Balance	0	0 *	0 **
Ending Fund Balance	\$0	\$0 *	\$0

* Estimated



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.