

OVERVIEW OF FUND SUMMARIES

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

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

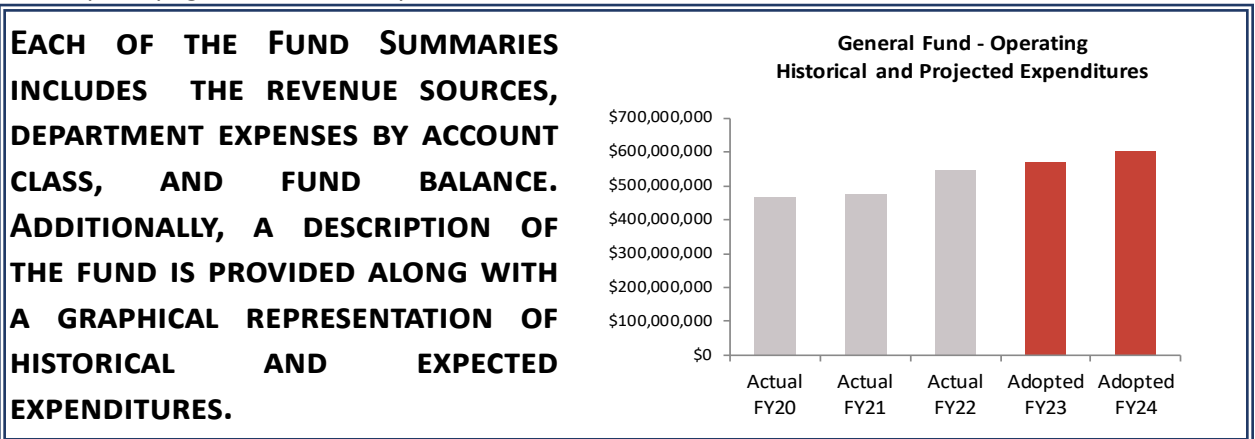
Within the operating funds there are three basic categories of funds – General Operating, Special Revenue and Enterprise. The General Operating Funds include the General Fund, which accounts for all monies received and disbursed for general municipal government purposes, and the Internal Service Fund,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

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

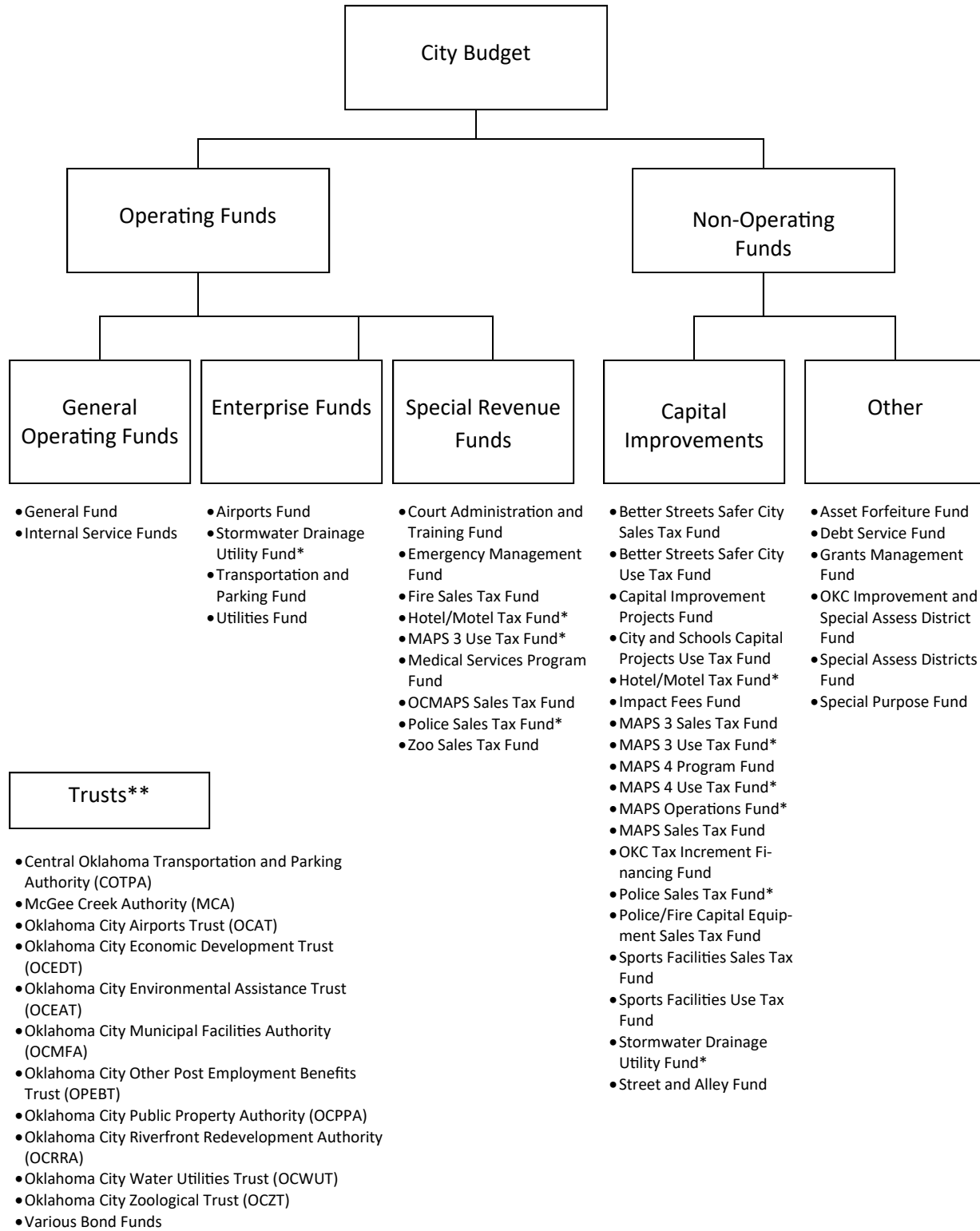
Enterprise Funds account for utility, enterprise, and other services where the costs are financed primarily through user charges or where there is a periodic need to determine revenues earned, expenses incurred or net income for a service or program.

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

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



BUDGET AND FUND STRUCTURE



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

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

FUND AND RELATED TRUST DESCRIPTIONS

FUND NAME	MAJOR REVENUES	MAJOR EXPENDITURES	ORIGIN
Operating Funds			
Airports	Transfer from OCAT	Airport Expenditures	Administrative
Court Administration and Training	Surcharge on Fines	Law Enforcement Training	State Law
Emergency Management	Telephone Tariff, General Fund Subsidy	Support of E-911 System	State/Local Law
Federal Grants Management	Federal Grants	As Directed by Terms of Grants	Federal Laws
Fire Fighting and Rescue Svcs, Facilities or Equipment	Earmarked Sales Tax	Fire Expenditures	Local Law/Public
General	All General Revenues	All Departments	State/Local Law
Hotel/Motel Tax Special Revenue*	Earmarked Hotel/Motel Tax	Convention and Tourism Development	Local Law/Public
Internal Service	User Fees from Other Funds	Operations of Internal Service Departments	Administrative
MAPS 3 Use Tax*	Special Use Tax	Administration of MAPS 3 Projects	Local Law/Public
MAPS 4 Use Tax*	Special Use Tax	Administration of MAPS 3 Projects	Local Law/Public
Medical Services Program	User Fees	Ambulance Service	Administrative
OKC Metro Area Public School Sales Tax	Fund Balance	Administration of OCMAPS Projects	Local Law/Public
Oklahoma City Zoo Tax	Earmarked Sales Tax	Zoo Expenditures	Local Law/Public
Police Services, Facilities or Equipment Tax*	Earmarked Sales Tax	Police Expenditures	Local Law/Public
Stormwater Drainage Utility*	Stormwater Drainage Fees	Stormwater Testing and Treatment	State/Local Law
Transportation and Parking	Transfer from COTPA, General Fund Subsidy	Mass Trans. and Parking Administration	Administrative
Utilities	Transfer from OCWUT	Utilities Expenditures	Administrative
Non-Operating Funds			
Asset Forfeiture	Property/Money Seized in Drug Cases	Police Functions as Dictated by Federal Law	Admin./Fed. Guidelines
Better Streets Safer City Sales Tax	Earmarked Sales Tax	Capital Projects	Local Law/Public
Better Streets Safer City Use Tax	Special Use Tax	Capital Projects	Local Law/Public
Capital Improvement Projects	Transfer from Other Funds/Interest	Safer Streets Capital Projects	State Law
City and Schools Capital Projects Use Tax	Fund Balance	Capital Projects	Local Law/Public
Debt Service	Property Taxes	Debt Service	State Law
Hotel/Motel Tax Special Revenue*	Earmarked Hotel/Motel Tax	State Fair Capital Improvements	Local Law/Public
Impact Fees	Fees from residential 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 Beginning Balance	Budgeted Revenues*	Budgeted Expenditures	Estimated Ending Balance	\$ Change	% Change
Airports Fund	\$2,711,440	\$22,625,184	\$25,336,624	\$0	(\$2,711,440)	-100.00% (e)
Asset Forfeiture Fund	2,227,847	2,190,689	3,261,989	1,156,547	(1,071,300)	-48.09% (b)
Better Streets Safer City Sales Tax Fund	101,399,369	300,000	83,120,189	18,579,180	(82,820,189)	-81.68% (d)
Better Streets Safer City Use Tax Fund	12,445,510	89,555	2,281,115	10,253,950	(2,191,560)	-17.61% (d)
Capital Improvement Projects Fund	144,443,251	9,700,844	152,144,095	2,000,000	(142,443,251)	-98.62% (b)
City and Sch Cap Proj Use Tax Fund	2,564,940	174,360	2,739,300	0	(2,564,940)	-100.00% (d)
Court Administration and Training Fund	86,844	107,290	127,000	67,134	(19,710)	-22.70% (c)
Debt Service Fund	116,804,399	131,729,086	120,053,517	128,479,968	11,675,569	10.00% (c)
Emergency Management Fund	1,062,043	10,342,347	10,542,347	862,043	(200,000)	-18.83% (c)
Fire Sales Tax Fund	20,921,187	55,172,404	56,638,474	19,455,117	(1,466,070)	-7.01% (c)
General Fund	164,078,528	750,105,414	750,105,414	164,078,528	0	0.00% (a)
Grants Management Fund	N/A	108,356,382	108,356,382	N/A	N/A	N/A (g)
Hotel/Motel Tax Fund	9,840,582	26,796,324	32,260,412	4,376,494	(5,464,088)	-55.53% (c)
Impact Fee Fund	49,848,807	7,721,579	57,570,386	0	(49,848,807)	-100.00% (b)
Internal Service Fund	11,947,466	78,765,158	83,716,512	6,996,112	(4,951,354)	-41.44% (a)
Medical Services Program Fund	11,179,165	14,106,352	14,106,352	11,179,165	0	0.00% (c)
Metropolitan Area Projects Tax Fund	625,206	15,687	328,290	312,603	(312,603)	-50.00% (d)
MAPS Operations Fund	4,377,616	9,875	4,387,491	0	(4,377,616)	-100.00% (b)
MAPS 3 Sales Tax Fund	79,785,374	755,342	45,747,733	34,792,983	(44,992,391)	-56.39% (d,f)
MAPS 3 Use Tax Fund	3,884,589	66,886	3,951,475	0	(3,884,589)	-100.00% (d,f)
MAPS 4 Program Fund	79,565,095	145,775,659	225,340,754	0	(79,565,095)	-100.00% (d,f)
MAPS 4 Use Tax Fund	61,486,769	34,170,301	95,374,336	282,734	(61,204,035)	-99.54% (d,f)
OCMAPS Sales Tax Fund	81,285	0	81,285	0	(81,285)	-100.00% (d)
OKC Imprv & Spcl Srvcs Assess Dist Fund	0	6,045,519	6,045,519	0	0	N/A (c)
Oklahoma City TIF Fund	550,000	5,250,000	5,800,000	0	(550,000)	-100.00% (c)
Police and Fire Cap Equip Sales Tax Fund	3,025,594	30,698	1,543,495	1,512,797	(1,512,797)	-50.00% (d)
Police Sales Tax Fund	29,704,166	55,497,786	57,909,324	27,292,628	(2,411,538)	-8.12% (c)
Special Assessment Districts Fund	0	1,997,000	1,997,000	0	0	N/A (c)
Special Purpose Fund	21,345,757	5,489,698	26,835,455	0	(21,345,757)	-100.00% (c)
Sports Facilities Sales Tax Fund	23,779	381	24,160	0	(23,779)	-100.00% (d)
Sports Facilities Use Tax Fund	3,729	64	3,793	0	(3,729)	-100.00% (d)
Stormwater Drainage Utility Fund	38,663,396	22,350,712	34,719,136	26,294,972	(12,368,424)	-31.99% (f)
Street and Alley Fund	100	0	100	0	(100)	-100.00% (b)
Transportation and Parking Fund	0	6,827,204	6,827,204	0	0	N/A (e)
Utilities Fund	6,141,450	107,625,141	108,825,141	4,941,450	(1,200,000)	-19.54% (e)
Zoo Sales Tax Fund	0	19,087,397	19,087,397	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

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

*Budgeted Revenues exclude use of fund balance

FUND BY DEPARTMENT AND SERVICE CATEGORY

Fund Name	General Government										Public Safety			Public Service					Culture & Rec		
	City Auditors Office	City Clerks Office	City Managers Office	Finance	General Services	Human Resources	Information Technology	Mayor And Council	Municipal Counselors Office	Non-Departmental	Fire	Municipal Court	Police	Airports	Development Services	Planning	Public Trans and Parking	Public Works	Utilities	Parks and Recreation	Zoo Sales Tax
Airports Fund													•								
Asset Forfeiture Fund																					
Better Streets Safer City Sales Tax Fund																					
Better Streets Safer City Use Tax Fund																					
Capital Improvement Projects Fund	•	•	•	•	•		•	•	•	•	•	•		•	•	•	•	•	•	•	
City and Sch Cap Proj Use Tax Fund																					
Court Administration and Training Fund																					
Debt Service Fund																					
Emergency Management Fund																					
Fire Sales Tax Fund																					
General Fund	•	•	•	•	•	•	•	•	•	•	•	•		•	•	•	•	•	•	•	
Grants Management Fund																					
Hotel/Motel Tax Fund																					
Impact Fees Fund																					
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MAPS 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																					
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Utilities Fund																					
Zoo Sales Tax Fund																					

AIRPORTS FUND

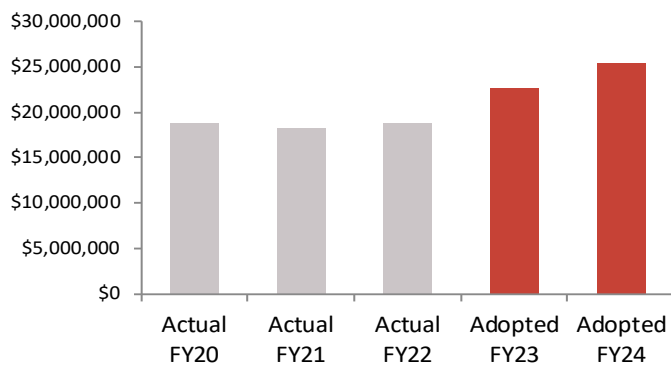
	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Transfer from Airport Trust	\$19,371,623	\$19,950,711	\$22,536,007
Interest	23,016	19,177	64,743
Other	73,440	73,340	24,434
Fund Balance	0	2,685,899	2,711,440
Total Revenues	\$19,468,079	\$22,729,127	\$25,336,624
Expenditures - Airports			
Personal Services	\$11,971,221	\$13,752,361	\$15,700,251
Other Services & Charges	6,291,936	7,449,990	8,684,441
Supplies	470,845	802,789	701,932
Capital Outlay	0	723,987	250,000
Transfers	0	0	0
Total Expenditures	\$18,734,002	\$22,729,127	\$25,336,624
Use of Fund Balance			
Beginning Fund Balance	\$1,710,188	\$2,444,264	\$2,711,440
Additions/(Reductions) to Fund Balance	734,077	267,176 *	(2,711,440) **
Ending Fund Balance	\$2,444,264	\$2,711,440 *	\$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 FY22	Adopted FY23	Adopted FY24
Revenues			
Asset Seizure Revenues	\$1,836,195	\$4,125,159	\$2,125,387
Other Revenue	32,954	34,320	26,880
Service Charges	25,997	9,678	0
Interest	23,380	22,994	38,422
Transfers	0	0	0
Fund Balance	0	743,962	1,071,300
Total Revenues	\$1,918,526	\$4,936,113	\$3,261,989
Expenditures - Police			
Personal Services	\$188,682	\$160,713	\$185,351
Other Services & Charges	1,459,493	3,575,519	2,005,031
Supplies	1,069,908	929,881	801,607
Capital Outlay	94,145	200,000	200,000
Transfers	70,000	70,000	70,000
Total Expenditures	\$2,882,227	\$4,936,113	\$3,261,989
Use of Fund Balance			
Beginning Fund Balance	\$2,545,695	\$1,581,993	\$2,227,847
Additions/(Reductions) to Fund Balance	(963,701)	645,854 *	(1,071,300) **
Ending Fund Balance	\$1,581,993	\$2,227,847 *	\$1,156,547 **

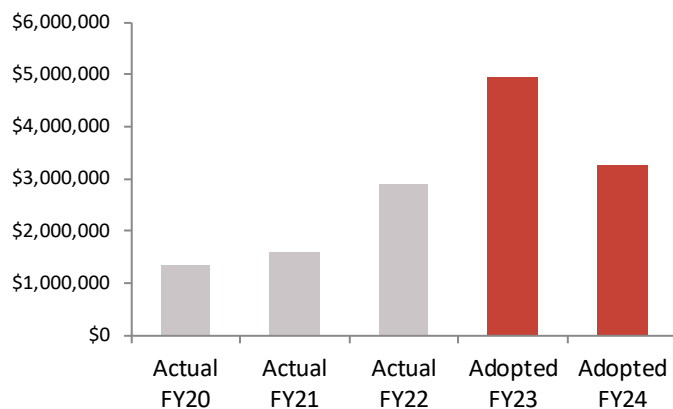
* Estimated.

** 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 FY22	Adopted FY23	Adopted FY24
Revenues			
Capital Improvements Sales Tax	\$249,649	\$338,716	\$0
Interest	938,131	419,202	300,000
Other	0	0	0
Fund Balance	0	101,399,369	82,820,189
Total Revenues	\$1,187,779	\$102,157,287	\$83,120,189
Expenditures			
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	21,973,727	70,590,000	49,661,096
Supplies	0	1,078,323	172,658
Capital Outlay	2,118,006	30,488,964	33,286,435
Transfers	0	0	0
Total Expenditures	\$24,091,733	\$102,157,287	\$83,120,189
Use of Fund Balance			
Beginning Fund Balance	\$114,813,926	\$91,909,972	\$101,399,369
Additions/(Reductions) to Fund Balance	(22,903,954)	9,489,397 *	(82,820,189) **
Ending Fund Balance	\$91,909,972	\$101,399,369 *	\$18,579,180 **

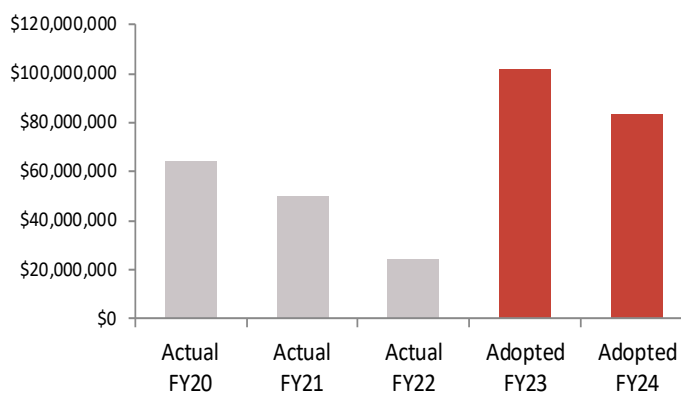
* Estimated.

** 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 FY22	Adopted FY23	Adopted FY24
Revenues			
Capital Improvement Use Tax	(\$20,062)	\$15,692	\$0
Interest	122,704	54,089	89,555
Other	1,304	0	0
Fund Balance	0	12,445,510	2,191,560
Total Revenues	\$103,945	\$12,515,291	\$2,281,115
Expenditures			
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	(1,829)	102,973	21,222
Supplies	585,464	479,337	118,923
Capital Outlay	675,444	1,453,803	761,528
Transfers	0	0	0
Department Total	\$1,259,079	\$2,036,113	\$901,673
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	2,150,761	265,959	49,876
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$2,150,761	\$265,959	\$49,876
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	282,012	0
Capital Outlay	0	0	89,554
Transfers	0	0	0
Department Total	\$0	\$282,012	\$89,554

	Actual FY22	Adopted FY23	Adopted FY24
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	239,412	282,149	335,451
Supplies	3,750,887	9,258,253	904,561
Capital Outlay	390,804	390,805	0
Transfers	0	0	0
Department Total	\$4,381,103	\$9,931,207	\$1,240,012
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	237,583	385,122	356,673
Supplies	6,487,112	10,285,561	1,073,360
Capital Outlay	1,066,248	1,844,608	851,082
Transfers	0	0	0
Department Total	\$7,790,943	\$12,515,291	\$2,281,115
Use of Fund Balance			
Beginning Fund Balance	\$17,435,697	\$9,748,699	\$12,445,510
Additions/(Reductions) to Fund Balance	(7,686,998)	2,696,811 *	(2,191,560) **
Ending Fund Balance	\$9,748,699	\$12,445,510 *	\$10,253,950 **

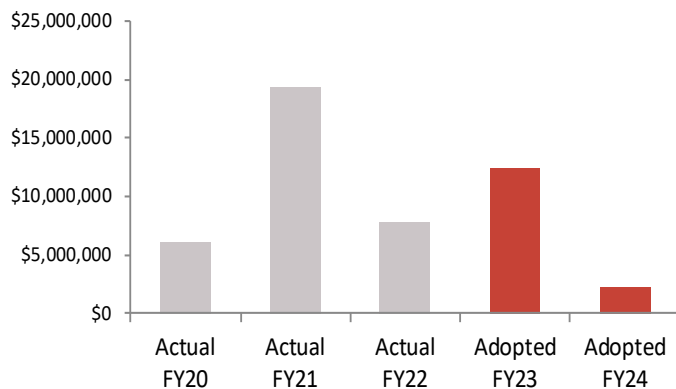
* Estimated.

** 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 FY22	Adopted FY23	Adopted FY24
Revenues			
Interest	\$778,912	\$615,510	\$1,694,470
Other	109,572	300,000	1,756,374
Reimbursements	0	0	0
Service Charges	0	0	0
Transfers	54,328,359	50,991,679	6,250,000
Fund Balance	0	82,810,320	142,443,251
Total Revenues	<u>\$55,216,843</u>	<u>\$134,717,509</u>	<u>\$152,144,095</u>
Expenditures			
City Clerk			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	100,000	366,258
Supplies	8,576	60,000	53,345
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$8,576</u>	<u>\$160,000</u>	<u>\$419,603</u>
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	71,936	1,154,518	776,211
Supplies	0	778,883	645,066
Capital Outlay	1,258,400	240,188	8,423,898
Transfers	700,000	0	0
Department Total	<u>\$2,030,336</u>	<u>\$2,173,589</u>	<u>\$9,845,175</u>
Development Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	106,261	120,295	27,067
Supplies	3,868	4,464	4,464
Capital Outlay	10,800	240,025	298,826
Transfers	0	0	0
Department Total	<u>\$120,929</u>	<u>\$364,784</u>	<u>\$330,357</u>
Finance			
Personal Services	\$0	\$0	\$0
Other Services & Charges	156,900	217,172	201,879
Supplies	28,137	72,075	48,830
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$185,037</u>	<u>\$289,247</u>	<u>\$250,709</u>

	Actual FY22	Adopted FY23	Adopted FY24
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	1,300,000	24,286
Capital Outlay	0	2,400,000	3,675,714
Transfers	0	0	0
Department Total	\$0	\$3,700,000	\$3,700,000
General Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	514,561	2,701,581	2,044,982
Supplies	1,336,669	15,077,795	20,498,512
Capital Outlay	1,535,268	5,185,473	12,162,922
Transfers	0	0	0
Department Total	\$3,386,498	\$22,964,849	\$34,706,416
Human Resources			
Personal Services	\$0	\$0	\$0
Other Services & Charges	336,696	105,029	32,453
Supplies	44,844	36,415	33,098
Capital Outlay	0	134,400	134,400
Transfers	0	0	0
Department Total	\$381,540	\$275,844	\$199,951
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	169,186	1,655,620	1,780,340
Supplies	224,314	299,878	1,187,370
Capital Outlay	18,000	1,516,568	381,437
Transfers	0	102,073	102,073
Department Total	\$411,500	\$3,574,139	\$3,451,220
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	13,237	200,000	13,251
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	1,640	1,653
Department Total	\$13,237	\$201,640	\$14,904

	Actual FY22	Adopted FY23	Adopted FY24
Municipal Counselor's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	105,000	240,000
Supplies	0	53,459	177,675
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$158,459	\$417,675
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	382,555	3,467,850	3,437,645
Supplies	0	50,435	840
Capital Outlay	0	41,942,906	35,860,987
Transfers	1,721,949	3,425,586	3,405,453
Department Total	\$2,104,504	\$48,886,777	\$42,704,925
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	4,096,511	3,051,878	1,637,832
Supplies	318,315	247,871	414,358
Capital Outlay	902,242	13,796,498	18,922,578
Transfers	0	330,000	0
Department Total	\$5,317,069	\$17,426,247	\$20,974,768
Planning			
Personal Services	\$0	\$0	\$0
Other Services & Charges	146,675	806,512	695,537
Supplies	0	121,900	121,900
Capital Outlay	0	0	2,000,000
Transfers	0	0	0
Department Total	\$146,675	\$928,412	\$2,817,437
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	315,233	824,320
Supplies	968,317	6,740,307	455,439
Capital Outlay	553,649	3,401,270	3,450,188
Transfers	0	0	0
Department Total	\$1,521,966	\$10,456,810	\$4,729,947
Public Transportation and Parking			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	2,200,000
Transfers	0	0	0
Department Total	\$0	\$0	\$2,200,000

	Actual FY22	Adopted FY23	Adopted FY24
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,788,623	10,715,152	8,565,407
Supplies	285,841	348,827	6,226,782
Capital Outlay	2,045,663	12,082,233	10,578,319
Transfers	0	0	0
Department Total	\$4,120,128	\$23,146,212	\$25,370,508
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	7,783,141	24,715,840	20,643,182
Supplies	3,218,881	25,202,809	29,902,465
Capital Outlay	6,324,023	80,939,561	98,089,269
Transfers	2,421,949	3,859,299	3,509,179
Total Expenditures	\$19,747,994	\$134,717,509	\$152,144,095
Use of Fund Balance			
Beginning Fund Balance	\$84,666,529	\$120,135,378	\$144,443,251
Additions/(Reductions) to Fund Balance	35,468,849	24,307,873 *	(142,443,251) **
Ending Fund Balance	\$120,135,378	\$144,443,251 *	\$2,000,000 **

* Estimated.

** Assumes budgeted revenues and expenditures.

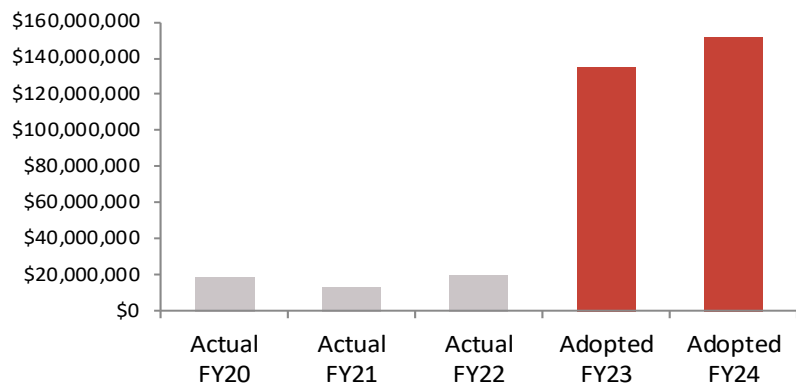
NOTES:

(a) Capital projects are lengthy in nature and difficult to predict completion. For this reason, the budget is based on the assumption that the outstanding encumbrances used as of February 2021 will remain to the end of the fiscal year.

If encumbrances are actually expended by the end of the year, the budget will be overstated. Purchases and encumbrances in the budget year are made on a cash basis.

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

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



CITY AND SCHOOLS CAPITAL PROJECT USE TAX FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Use Tax	\$0	\$0	\$0
Interest	22,505	8,926	50,461
Other	207,519	100,000	123,899
Transfers	0	0	0
Fund Balance	0	2,464,005	2,564,940
Total Revenues	<u>\$230,024</u>	<u>\$2,572,931</u>	<u>\$2,739,300</u>
Expenditures			
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	118,626	0
Department Total	<u>\$0</u>	<u>\$118,626</u>	<u>\$0</u>
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	169,775	495,005	2,288
Capital Outlay	0	0	0
Department Total	<u>\$169,775</u>	<u>\$495,005</u>	<u>\$2,288</u>
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	969,000	1,881,612
Total Expenditures	<u>\$0</u>	<u>\$969,000</u>	<u>\$1,881,612</u>
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	990,300	336,112
Supplies	0	0	519,288
Capital Outlay	0	0	0
Department Total	<u>\$0</u>	<u>\$990,300</u>	<u>\$855,400</u>

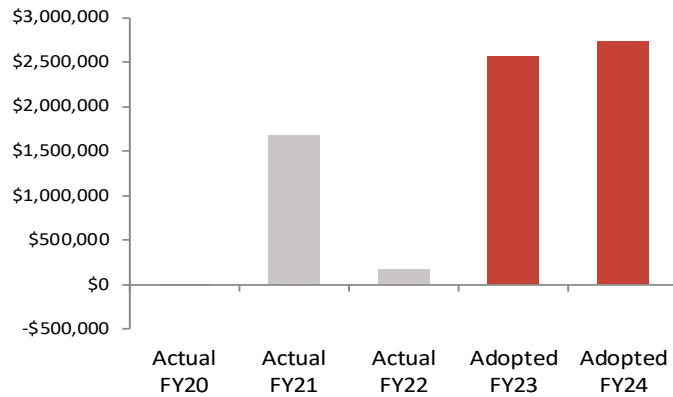
	Actual FY22	Adopted FY23	Adopted FY24
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	990,300	336,112
Supplies	169,775	495,005	521,576
Capital Outlay	0	1,087,626	1,881,612
Total Expenditures	\$169,775	\$2,572,931	\$2,739,300
Use of Fund Balance			
Beginning Fund Balance	\$2,507,378	\$2,567,626	\$2,564,940
Additions/(Reductions) to Fund Balance	60,248	(2,686) *	(2,564,940) **
Ending Fund Balance	\$2,567,626	\$2,564,940 *	\$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

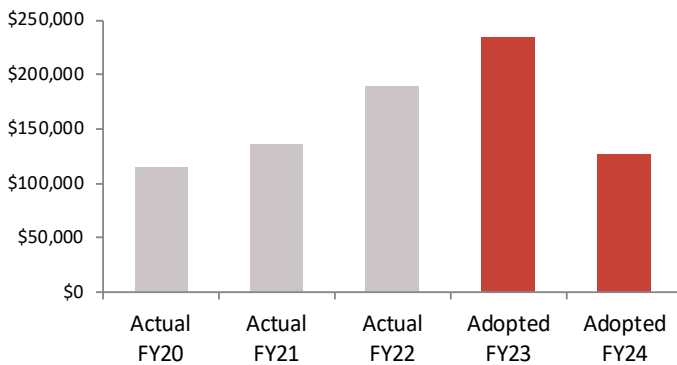
	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Fees	\$137,307	\$150,332	\$105,240
Fines	61	225	237
Interest	1,342	1,349	1,813
Fund Balance	0	81,948	19,710
Total Revenues	\$138,710	\$233,854	\$127,000
Expenditures			
Municipal Court			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	7,000	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	6,649	12,000	12,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$6,649	\$12,000	\$12,000
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	179,306	159,629	105,000
Supplies	3,809	55,225	3,000
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$183,115	\$214,854	\$108,000

	Actual FY22	Adopted FY23	Adopted FY24
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	185,955	178,629	124,000
Supplies	3,809	55,225	3,000
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$189,764	\$233,854	\$127,000
Use of Fund Balance			
Beginning Fund Balance	\$143,452	\$92,398	\$86,844
Additions/(Reductions) to Fund Balance	(51,054)	(5,554) *	(19,710) **
Ending Fund Balance	\$92,398	\$86,844 *	\$67,134 **

* 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

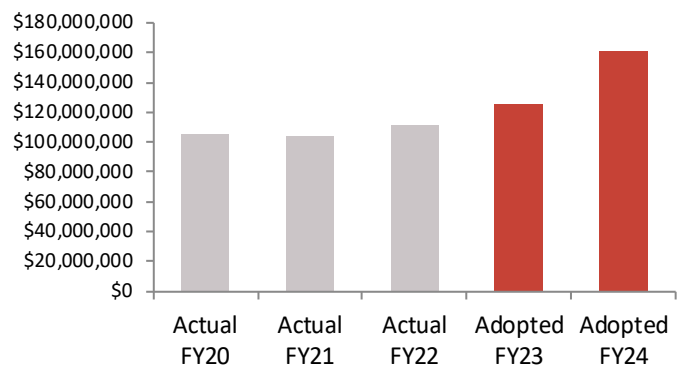
	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Ad Valorem (Property Tax)	\$101,874,717	\$83,600,579	\$121,229,086
Interest	2,084,882	2,000,000	1,500,000
Other	10,203,120	10,000,000	9,000,000
Fund Balance	0	30,284,116	28,849,130
Total Revenues	<u>\$114,162,719</u>	<u>\$125,884,695</u>	<u>\$160,578,216</u>
Expenditures - Non-Departmental			
Judgments	\$4,242,104	\$4,800,000	\$5,648,512
Judgment Interest	199,084	275,000	454,724
Fiscal Agency Fees	496,708	555,000	350,000
Bond Retirement	70,955,000	75,905,000	79,660,000
Interest on Bonds	35,031,900	32,585,719	33,940,281
Reserve For Future Debt Service Payments	0	11,763,976	40,524,699
Total Expenditures	<u>\$110,924,796</u>	<u>\$125,884,695</u>	<u>\$160,578,216</u>
Use of Fund Balance			
Beginning Fund Balance	\$132,086,616	\$135,324,539	\$116,804,399
Additions/(Reductions) to Fund Balance	3,237,923	(18,520,140) *	11,675,569 **
Ending Fund Balance	<u>\$135,324,539</u>	<u>\$116,804,399</u> *	<u>\$128,479,968</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

**Debt Service Fund
Historical and Projected Expenditures**



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

EMERGENCY MANAGEMENT FUND

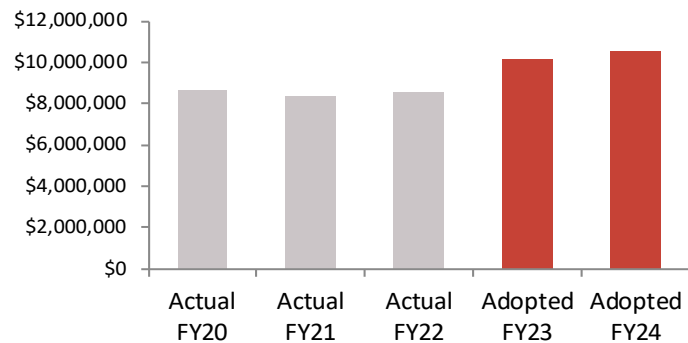
	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Tariffs	\$6,200,901	\$6,393,731	\$7,211,710
Interest	9,318	10,442	34,783
Transfers	2,300,000	3,584,933	3,095,854
Other	0	0	0
Fund Balance	0	200,000	200,000
Total Revenues	\$8,510,219	\$10,189,106	\$10,542,347
Expenditures - Police			
Personal Services	\$6,100,526	\$7,639,134	\$7,869,461
Other Services & Charges	2,501,060	2,542,903	2,665,817
Supplies	2,316	7,069	7,069
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$8,603,902	\$10,189,106	\$10,542,347
Use of Fund Balance			
Beginning Fund Balance	\$857,347	\$763,664	\$1,062,043
Additions/(Reductions) to Fund Balance	(93,683)	298,379 *	(200,000) **
Ending Fund Balance	\$763,664	\$1,062,043 *	\$862,043 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

**Emergency Management Fund
Historical and Projected Expenditures**



FIRE SALES TAX FUND (FIRE FIGHTING AND FIRE RESCUE

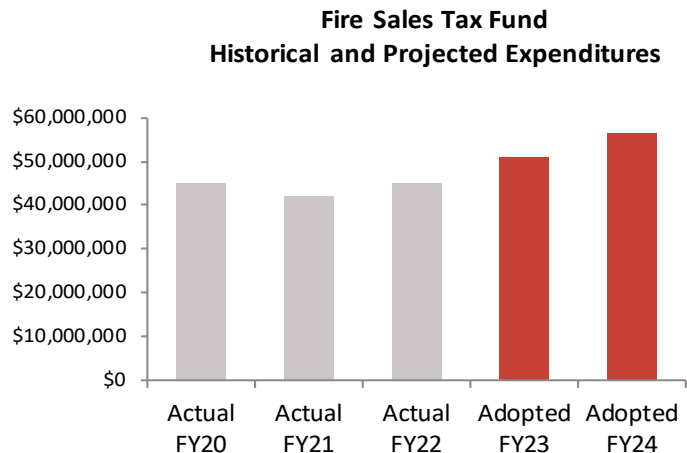
	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Special Sales Tax	\$50,368,143	\$49,283,429	\$54,665,872
Interest	170,606	144,261	490,694
Other	17,679	15,495	15,838
Service Charges	251,499	0	0
Fund Balance	0	1,749,421	1,466,070
Total Revenues	<u>\$50,807,926</u>	<u>\$51,192,606</u>	<u>\$56,638,474</u>
Expenditures - Fire			
Personal Services	\$38,309,042	\$40,257,214	\$41,447,447
Other Services & Charges	2,152,152	4,810,374	7,926,027
Supplies	3,569,895	4,078,705	4,265,000
Capital Outlay	1,278,461	2,046,313	3,000,000
Transfers	0	0	0
Total Expenditures	<u>\$45,309,550</u>	<u>\$51,192,606</u>	<u>\$56,638,474</u>
Use of Fund Balance			
Beginning Fund Balance	\$14,467,269	\$19,965,645	\$20,921,187
Additions/(Reductions) to Fund Balance	5,498,376	955,542 *	(1,466,070) **
Ending Fund Balance	<u>\$19,965,645</u>	<u>\$20,921,187</u> *	<u>\$19,455,117</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.



GENERAL FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues - Operating			
Taxes	\$402,855,231	\$402,373,118	\$441,191,945
Franchise Fees	45,536,667	45,985,654	55,368,664
Licenses & Permits	16,199,568	15,973,557	14,827,137
Service Charges	63,349,099	69,718,627	70,242,233
Fines	14,459,359	14,671,003	11,987,183
Transfers	128,099	68,762	63,522
Other Revenue	6,269,817	21,643,792	10,649,071
Total Revenues - Operating	\$548,797,839	\$570,434,513	\$604,329,755
Revenues - Non-Operating			
Taxes	\$133,749,981	\$132,062,015	\$145,775,659
Total Revenues - Non-Operating	\$133,749,981	\$132,062,015	\$145,775,659
Total Revenues	\$682,547,821	\$702,496,528	\$750,105,414
Expenditures - Operating			
City Auditor's Office			
Personal Services	\$1,399,275	\$1,280,690	\$1,340,864
Other Services & Charges	45,201	155,618	168,100
Supplies	3,358	9,756	7,690
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,447,834	\$1,446,064	\$1,516,654
City Clerk			
Personal Services	\$819,984	\$970,116	\$1,021,430
Other Services & Charges	290,485	312,515	334,638
Supplies	10,543	5,052	5,052
Capital Outlay	0	0	0
Transfers	26,627	0	0
Department Total	\$1,147,639	\$1,287,683	\$1,361,120
City Manager's Office			
Personal Services	\$3,105,008	\$3,544,016	\$4,189,541
Other Services & Charges	373,114	513,210	709,379
Supplies	48,505	35,115	49,275
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$3,526,628	\$4,092,341	\$4,948,195

	Actual FY22	Adopted FY23	Adopted FY24
Development Services			
Personal Services	\$16,248,836	\$15,842,717	\$16,609,958
Other Services & Charges	3,021,946	3,146,253	3,527,842
Supplies	725,308	689,229	697,535
Capital Outlay	0	0	0
Transfers	217,825	22,319	122,319
Department Total	\$20,213,915	\$19,700,518	\$20,957,654
Finance			
Personal Services	\$7,235,203	\$7,887,576	\$8,513,961
Other Services & Charges	1,487,511	1,807,609	1,802,556
Supplies	142,740	120,204	115,760
Capital Outlay	843	0	0
Transfers	0	0	0
Department Total	\$8,866,298	\$9,815,389	\$10,432,277
Fire			
Personal Services	\$109,820,289	\$108,461,149	\$113,049,389
Other Services & Charges	7,613,251	8,671,350	10,548,896
Supplies	1,872,483	1,491,759	1,621,921
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$119,306,023	\$118,624,258	\$125,220,206
General Services			
Personal Services	\$3,486,058	\$4,301,129	\$4,458,176
Other Services & Charges	1,222,119	1,521,904	1,678,250
Supplies	134,113	235,127	154,554
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$4,842,290	\$6,058,160	\$6,290,980
Human Resources			
Personal Services	\$3,350,035	\$3,667,060	\$4,035,106
Other Services & Charges	694,417	857,467	1,106,424
Supplies	44,981	63,742	60,872
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$4,089,433	\$4,588,269	\$5,202,402

	Actual FY22	Adopted FY23	Adopted FY24
Juvenile Justice - Municipal Court			
Personal Services	\$823,836	\$944,551	\$987,416
Other Services & Charges	103,241	114,958	117,958
Supplies	2,353	2,631	2,631
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$929,431	\$1,062,140	\$1,108,005
Juvenile Justice - Municipal Counselor			
Personal Services	\$3,250	\$0	\$0
Other Services & Charges	0	0	0
Supplies	1,598	2,782	2,782
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$4,848	\$2,782	\$2,782
Mayor and Council			
Personal Services	\$1,019,714	\$1,106,810	\$1,138,404
Other Services & Charges	114,907	163,893	167,149
Supplies	20,709	10,420	10,420
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,155,330	\$1,281,123	\$1,315,973
Municipal Court			
Personal Services	\$4,074,219	\$4,645,410	\$4,703,978
Other Services & Charges	2,744,891	3,067,644	3,469,804
Supplies	87,547	199,934	194,772
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$6,906,657	\$7,912,988	\$8,368,554
Municipal Counselor's Office			
Personal Services	\$7,532,184	\$7,590,505	\$8,256,746
Other Services & Charges	647,692	619,750	899,137
Supplies	116,395	119,053	119,053
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$8,296,271	\$8,329,308	\$9,274,936

	Actual FY22	Adopted FY23	Adopted FY24
Non-Departmental			
Personal Services	\$17,947,197	\$42,943,840	\$42,500,337
Other Services & Charges	16,753,765	32,817,510	43,862,396
Supplies	12,510	27,500	27,500
Capital Outlay	0	0	0
Debt Service	0	10,000	10,000
Transfers	68,873,437	32,292,820	23,678,565
Department Total	\$103,586,908	\$108,091,670	\$110,078,798
Parks and Recreation			
Personal Services	\$13,196,420	\$16,054,202	\$17,000,969
Other Services & Charges	13,230,056	16,551,836	22,405,168
Supplies	2,125,837	2,493,539	2,228,949
Capital Outlay	76,107	74,084	0
Transfers	1,725,992	1,236,271	1,278,771
Department Total	\$30,354,413	\$36,409,932	\$42,913,857
Planning			
Personal Services	\$3,053,652	\$4,514,439	\$4,564,707
Other Services & Charges	1,309,836	1,767,378	1,826,156
Supplies	21,940	65,566	41,532
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$4,385,428	\$6,347,383	\$6,432,395
Police			
Personal Services	\$130,681,606	\$138,565,421	\$145,651,912
Other Services & Charges	18,793,178	20,476,538	21,661,951
Supplies	1,068,081	985,789	1,118,055
Capital Outlay	0	0	850,000
Transfers	2,500,000	4,550,480	3,565,854
Department Total	\$153,042,864	\$164,578,228	\$172,847,772
Public Transportation and Parking			
Other Services & Charges	\$21,183,821	\$29,496,480	\$37,576,254
Transfers	668,757	1,114,426	1,146,999
Department Total	\$21,852,578	\$30,610,906	\$38,723,253
Public Works			
Personal Services	\$21,798,033	\$21,727,204	\$22,826,177
Other Services & Charges	8,385,254	13,845,325	10,708,829
Supplies	3,575,036	4,622,842	3,798,936
Capital Outlay	0	0	0
Transfers	7,265,000	0	0
Department Total	\$41,023,323	\$40,195,371	\$37,333,942

FUND SUMMARY

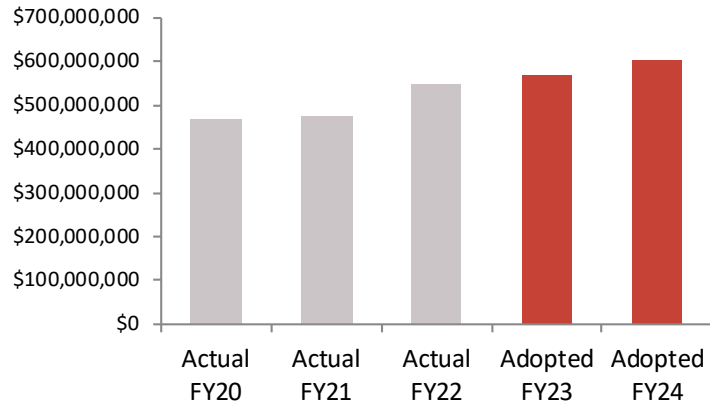
	Actual FY22	Adopted FY23	Adopted FY24
All Departments - Operating			
Personal Services	\$345,594,799	\$384,046,835	\$400,849,071
Other Services & Charges	98,014,685	135,907,238	162,570,887
Supplies	10,014,039	11,180,040	10,257,289
Capital Outlay	76,950	74,084	850,000
Debt Service	0	10,000	10,000
Transfers	81,277,638	39,216,316	29,792,508
Total Operating Expenditures	\$534,978,111	\$570,434,513	\$604,329,755
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	133,755,305	132,062,015	145,775,659
Department Total	\$133,755,305	\$132,062,015	\$145,775,659
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	133,755,305	132,062,015	145,775,659
Total Operating Expenditures	\$133,755,305	\$132,062,015	\$145,775,659
Total All Departments Operating and Non-Operating			
Personal Services	\$345,594,799	\$384,046,835	\$400,849,071
Other Services & Charges	98,014,685	135,907,238	162,570,887
Supplies	10,014,039	11,180,040	10,257,289
Capital Outlay	76,950	74,084	850,000
Debt Service	0	10,000	10,000
Transfers	215,032,943	171,278,331	175,568,167
Total General Fund Expenditures	\$668,733,416	\$702,496,528	\$750,105,414
Use of Fund Balance			
Beginning Fund Balance	\$121,351,122	\$135,170,851	\$164,078,528
Additions/(Reductions) to Fund Balance	13,819,729	28,907,677 *	0 **
Ending Fund Balance	\$135,170,851	\$164,078,528 *	\$164,078,528 **

* Estimated.

** Assumes budgeted revenues and expenditures.

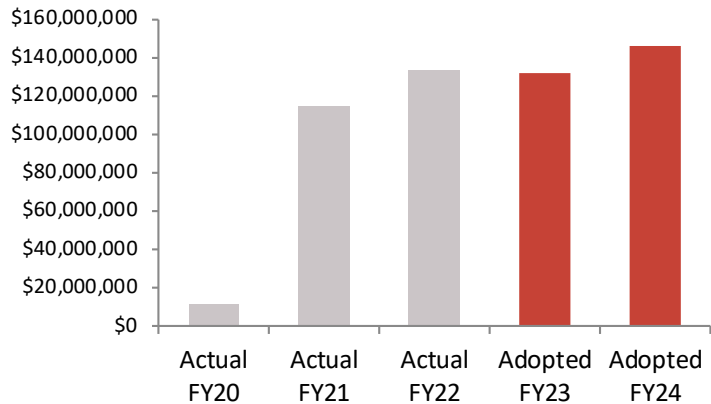
The General Fund is used to account for all funds received and disbursed for general municipal government purposes including all assets, liabilities, reserves, fund balances, revenues and expenditures that are not accounted for in any other fund.

**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 FY22	Adopted FY23	Adopted FY24
Revenues			
Department of Energy	\$0	\$0	\$0
Department of Homeland Security	7,047,330	0	0
Department of Housing and Urban Development	20,106,386	52,694,432	48,631,089
Department of Interior	58,667	51,930	76,469
Department of Justice	1,322,251	2,763,862	2,693,979
Department of Transportation	356,267	983,644	1,079,502
Department of the Treasury	83,022	58,000,000	50,000,000
Environmental Protection Agency	614,205	1,487,793	4,831,392
Federal Emergency Management Agency	0	0	0
Federal Railroad Administration	(0)	0	0
Other - Misc Grants, Loan Repayments, Etc.	12,956,043	25,000	0
State and Local Grants	540,255	1,182,512	1,043,951
Total Revenues ^(a)	\$43,084,426	\$117,189,173	\$108,356,382

	Actual FY22	Adopted FY23	Adopted FY24
Expenditures			
Development Services			
Personal Services	\$36,684	\$25,000	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$36,684	\$25,000	\$0
Fire			
Personal Services	\$118,680	\$0	\$0
Other Services & Charges	0	0	0
Supplies	46,569	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$165,249	\$0	\$0
Non-Departmental			
Personal Services	\$8,912,955	\$0	\$0
Other Services & Charges	35,157,144	58,000,000	50,000,000
Supplies	594,001	0	0
Capital Outlay	1,277,744	0	0
Transfers	0	0	0
Department Total	\$45,941,843	\$58,000,000	\$50,000,000
Parks and Recreation			
Personal Services	\$677,862	\$0	\$0
Other Services & Charges	1,512,789	0	0
Supplies	475,532	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$2,666,184	\$0	\$0

	Actual FY22	Adopted FY23	Adopted FY24
Planning			
Personal Services	\$1,799,459	\$4,877,110	\$6,019,130
Other Services & Charges	31,758,738	49,796,372	47,912,375
Supplies	11,776	37,620	35,950
Capital Outlay	0	0	0
Transfers	948,521	0	0
Department Total	\$34,518,494	\$54,711,102	\$53,967,455
Police			
Personal Services	\$1,131,253	\$2,561,512	\$2,549,746
Other Services & Charges	400,349	1,269,215	1,224,385
Supplies	473,433	116,372	413,286
Capital Outlay	123,282	304,462	0
Transfers	0	0	0
Department Total	\$2,128,317	\$4,251,561	\$4,187,417
Public Works			
Personal Services	\$381,451	\$201,510	\$201,510
Other Services & Charges	3,604,597	0	0
Supplies	124,394	0	0
Capital Outlay	155,175	0	0
Transfers	0	0	0
Department Total	\$4,265,617	\$201,510	\$201,510
All Departments			
Personal Services	\$13,058,344	\$7,665,132	\$8,770,386
Other Services & Charges	72,433,617	109,065,587	99,136,760
Supplies	1,725,705	153,992	449,236
Capital Outlay	1,556,201	304,462	0
Transfers	948,521	0	0
Total Expenditures	\$89,722,388	\$117,189,173	\$108,356,382

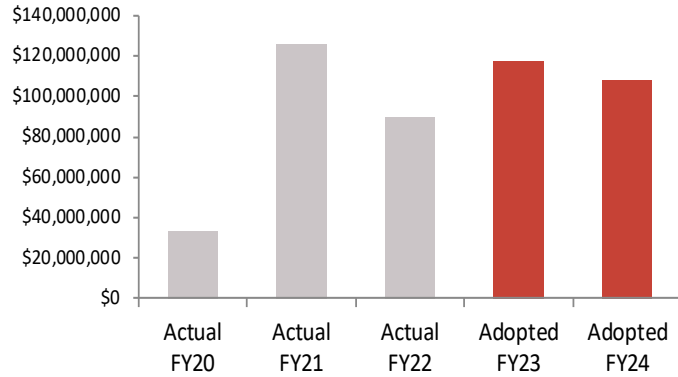
NOTES: Use of Fund Balance

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**

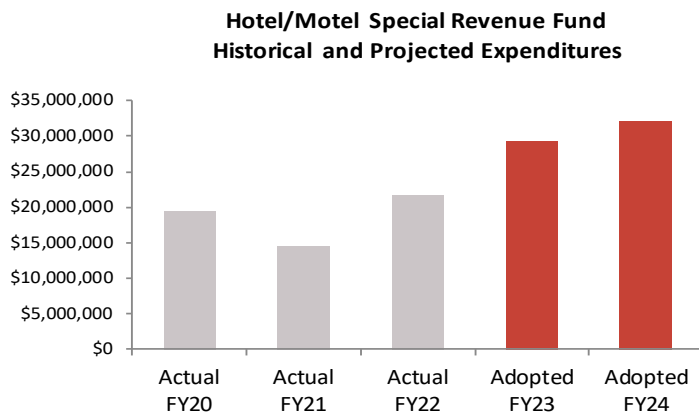


HOTEL/MOTEL TAX SPECIAL REVENUE FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Hotel/Motel Tax	\$16,683,983	\$17,106,042	\$17,075,485
Interest	67,766	41,334	167,068
Other	250,000	250,000	500,000
Transfers	8,340,408	9,157,471	9,053,771
Fund Balance	0	2,755,625	5,464,088
Total Revenues	\$25,342,157	\$29,310,472	\$32,260,412
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	6,872,389	8,740,223	8,812,637
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	14,806,916	20,570,249	23,447,775
Total Expenditures	\$21,679,305	\$29,310,472	\$32,260,412
Use of Fund Balance			
Beginning Fund Balance	\$5,927,942	\$9,590,793	\$9,840,582
Additions/(Reductions) to Fund Balance	3,662,852	249,789 *	(5,464,088) **
Ending Fund Balance	\$9,590,793	\$9,840,582 *	\$4,376,494 **

* 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.

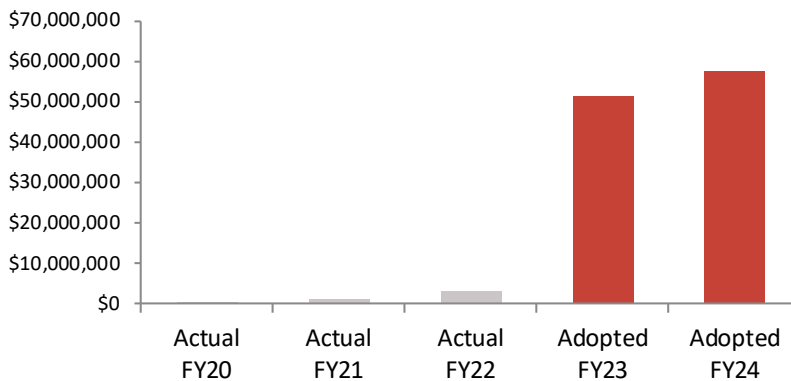
IMPACT FEE FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Impact Fees	\$12,986,334	\$9,804,725	\$7,283,717
Interest	367,020	451,239	437,862
Fund Balance	0	40,874,706	49,848,807
Total Revenues	\$13,353,354	\$51,130,670	\$57,570,386
Expenditures - Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,439,872	22,179,188	20,825,578
Supplies	0	0	0
Capital Outlay	1,438,651	28,951,482	36,744,808
Transfers	0	0	0
Department Total	\$2,878,524	\$51,130,670	\$57,570,386
Use of Fund Balance			
Beginning Fund Balance	\$34,877,585	\$45,352,415	\$49,848,807
Additions/(Reductions) to Fund Balance	10,474,830	4,496,392 *	(49,848,807) **
Ending Fund Balance	\$45,352,415	\$49,848,807 *	\$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.

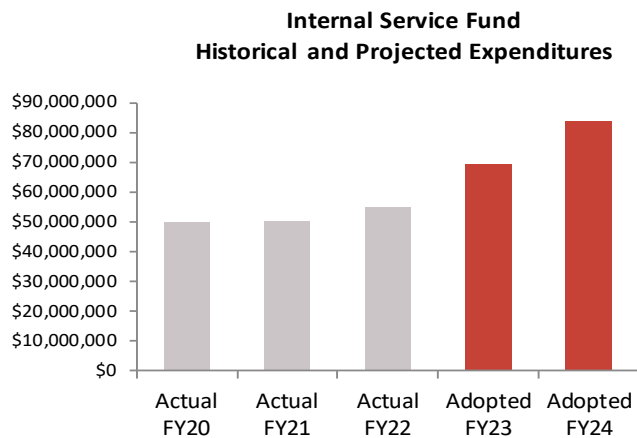
INTERNAL SERVICE FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Interest	\$152,196	\$64,180	\$88,684
Information Technology Chargebacks	31,164,015	34,488,860	38,901,480
Risk Management Chargebacks	15,487,735	19,796,799	26,749,141
Print Shop Chargebacks	825,516	992,377	1,076,901
Fleet Services Chargebacks	9,465,626	10,431,978	11,360,152
Licenses, Permits and Fees	0	0	0
Other	459,923	433,110	273,387
Services	614	0	0
Transfers	642,414	100,000	315,413
Fund Balance	0	2,869,518	4,951,354
Total Revenues	\$58,198,039	\$69,176,822	\$83,716,512
Expenditures			
City Manager's Office - Print Shop			
Personal Services	\$241,222	\$263,714	\$358,910
Other Services & Charges	467,931	598,482	613,772
Supplies	114,591	261,768	172,700
Capital Outlay	0	132,200	30,700
Transfers	0	0	0
Department Total	\$823,744	\$1,256,164	\$1,176,082
Finance - Risk Management			
Personal Services	\$1,051,372	\$1,277,657	\$1,313,252
Other Services & Charges	652,664	828,083	961,169
Supplies	19,983	24,629	24,629
Capital Outlay	0	0	0
Transfers	13,853,653	17,760,326	24,600,315
Department Total	\$15,577,672	\$19,890,695	\$26,899,365
General Services - Fleet Services			
Personal Services	\$2,640,326	\$2,984,387	\$3,287,508
Other Services & Charges	915,729	1,268,987	1,395,072
Supplies	5,954,700	6,450,681	7,127,572
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$9,510,755	\$10,704,055	\$11,810,152
Information Technology			
Personal Services	\$12,929,652	\$14,585,370	\$16,754,708
Other Services & Charges	5,272,579	8,843,800	9,657,606
Supplies	667,418	2,885,231	4,112,448
Capital Outlay	0	157,649	327,276
Transfers	10,094,318	10,853,858	12,978,875
Department Total	\$28,963,967	\$37,325,908	\$43,830,913

	Actual FY22	Adopted FY23	Adopted FY24
All Departments			
Personal Services	\$16,862,573	\$19,111,128	\$21,714,378
Other Services & Charges	7,308,902	11,539,352	12,627,619
Supplies	6,756,692	9,622,309	11,437,349
Capital Outlay	0	289,849	357,976
Transfers	23,947,971	28,614,184	37,579,190
Total Expenditures	\$54,876,138	\$69,176,822	\$83,716,512
Use of Fund Balance			
Beginning Fund Balance	\$8,079,502	\$11,401,403	\$11,947,466
Additions/(Reductions) to Fund Balance	3,321,901	546,063 *	(4,951,354) **
Ending Fund Balance	\$11,401,403	\$11,947,466 *	\$6,996,112 **

* 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

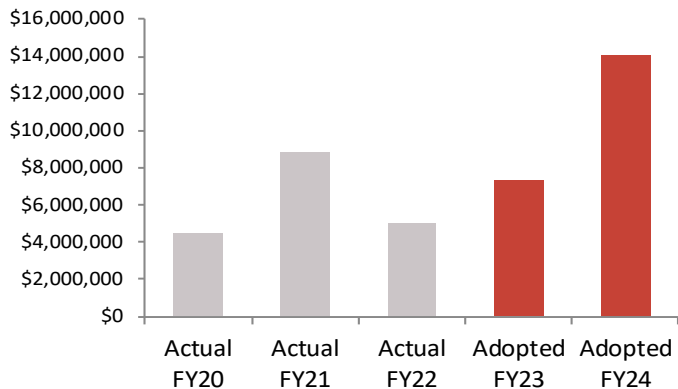
	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Medical Service Program Fee	\$7,094,410	\$7,264,344	\$14,027,544
Interest	94,816	78,808	78,808
Other	0	0	0
Fund Balance	0	0	0
Total Revenues	\$7,189,226	\$7,343,152	\$14,106,352
Expenditures - Fire			
Personal Services	\$0	\$0	\$3,350,128
Other Services & Charges	0	0	342,952
Supplies	0	0	570,120
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$0	\$0	\$4,263,200
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	4,981,393	7,343,152	9,843,152
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$4,981,393	\$7,343,152	\$9,843,152
All Departments			
Personal Services	\$0	\$0	\$3,350,128
Other Services & Charges	4,981,393	7,343,152	10,186,104
Supplies	0	0	570,120
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$4,981,393	\$7,343,152	\$14,106,352
Use of Fund Balance			
Beginning Fund Balance	\$9,009,638	\$11,217,471	\$11,179,165
Additions/(Reductions) to Fund Balance	2,207,833	(38,306) *	0 **
Ending Fund Balance	\$11,217,471	\$11,179,165 *	\$11,179,165 **

* Estimated.

** Assumes budgeted revenues and expenditures.

MEDICAL SERVICE PROGRAM FUND

**Medical Service Program Fund
Historical and Projected 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 for medical transport services, as well as, the administrative

costs of the Utilities Department for operating the billing and customer service aspects of the program.

METROPOLITAN AREA PROJECTS (MAPS) SALES TAX

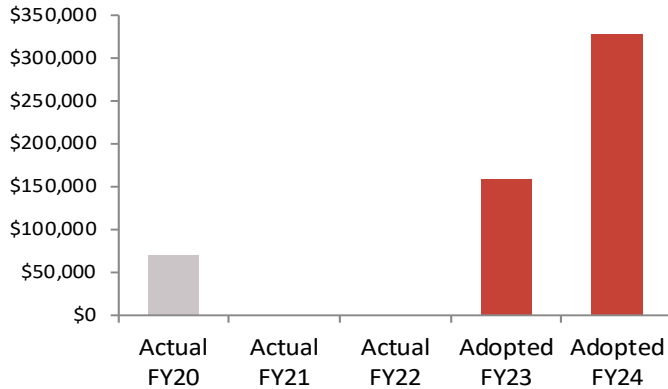
	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Sales Tax	\$0	\$0	\$0
Interest	178	43	15,687
Other	3	6	0
Fund Balance	0	159,859	312,603
Total Revenues	<u>\$181</u>	<u>\$159,908</u>	<u>\$328,290</u>
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	154,308	20,221
Supplies	0	0	0
Capital Outlay	0	5,600	5,600
Transfers	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$159,908</u>	<u>\$25,821</u>
Expenditures - Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	302,469
Transfers	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$302,469</u>
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	154,308	20,221
Supplies	0	0	0
Capital Outlay	0	5,600	308,069
Debt Service	0	0	0
Transfers	<u>\$0</u>	<u>\$159,908</u>	<u>\$328,290</u>
Use of Fund Balance			
Beginning Fund Balance	\$160,009	\$160,009	\$625,206
Additions/(Reductions) to Fund Balance	0	465,197 *	(312,603) **
Ending Fund Balance	<u>\$160,009</u>	<u>\$625,206 *</u>	<u>\$312,603 **</u>

* Estimated.

** Assumes budgeted revenues and expenditures.

METROPOLITAN AREA PROJECTS (MAPS) SALES TAX

**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.

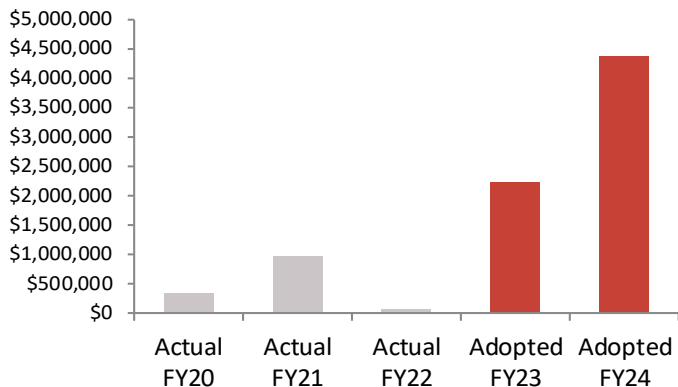
MAPS OPERATIONS FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Use Tax	\$0	\$0	\$0
Interest	36,756	31,528	9,875
Other	0	0	0
Transfers	0	0	0
Fund Balance	0	2,204,588	4,377,616
Total Revenues	\$36,756	\$2,236,116	\$4,387,491
Expenditures			
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	731,600
Transfers	0	0	0
Department Total	\$0	\$0	\$731,600
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	27,712	27,713
Supplies	77,331	707,706	419,050
Capital Outlay	0	1,500,698	3,209,128
Transfers	0	0	0
Department Total	\$77,331	\$2,236,116	\$3,655,891
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	27,712	27,713
Supplies	77,331	707,706	419,050
Capital Outlay	0	1,500,698	3,940,728
Transfers	0	0	0
Total Expenditures	\$77,331	\$2,236,116	\$4,387,491
Use of Fund Balance			
Beginning Fund Balance	\$4,080,673	\$4,040,098	\$4,377,616
Additions/(Reductions) to Fund Balance	(40,575)	337,518 *	(4,377,616) **
Ending Fund Balance	\$4,040,098	\$4,377,616 *	\$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

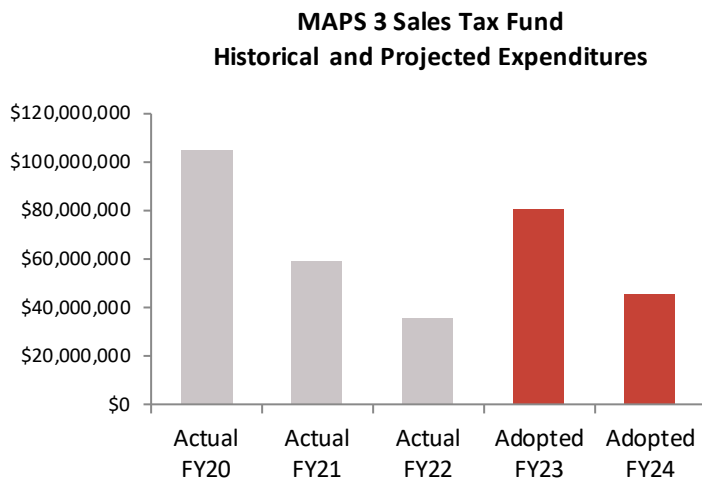
replacing capital as needed on any or all of the nine major MAPS projects. The MAPS Operations Fund budget reflects only the funding for adopted expenditures.

MAPS 3 SALES TAX FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Sales Tax	\$402,293	\$500,000	\$0
Interest	728,832	329,821	755,342
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	79,785,374	44,992,391
Total Revenues	\$1,131,125	\$80,615,195	\$45,747,733
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	59,596	3,249	3,249
Supplies	518,081	70,783	0
Capital Outlay	34,878,419	80,406,765	45,611,316
Transfers	0	134,398	133,168
Total Expenditures	\$35,456,096	\$80,615,195	\$45,747,733
Use of Fund Balance			
Beginning Fund Balance	\$94,075,471	\$59,750,500	\$79,785,374
Additions/(Reductions) to Fund Balance	(34,324,971)	20,034,874 *	(44,992,391) **
Ending Fund Balance	\$59,750,500	\$79,785,374 *	\$34,792,983 **

* 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 FY22	Adopted FY23	Adopted FY24
Revenues			
Use Tax	(\$1,052,181)	\$0	\$0
Interest	47,752	33,983	66,886
Service Charges	700,674	600,000	0
Transfers	0	0	0
Fund Balance	0	3,721,768	3,884,589
Other	195,846	55,000	0
Total Revenues	(\$107,909)	\$4,410,751	\$3,951,475
Expenditures			
City Manager's Office			
Personal Services	\$860,799	\$330,776	\$59,165
Other Services & Charges	1,043,064	563,171	400,213
Supplies	22,194	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,926,058	\$893,947	\$459,378
Fire Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	43	43
Transfers	0	0	0
Department Total	\$0	\$43	\$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

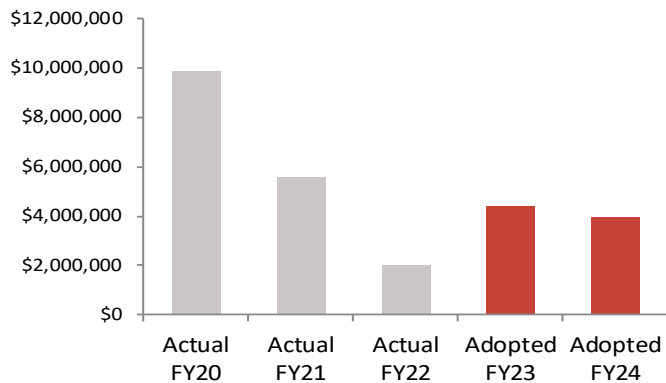
FUND SUMMARY

	Actual FY22	Adopted FY23	Adopted FY24
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	1,684,699	1,874,644
Transfers	0	0	0
Department Total	\$0	\$1,684,699	\$1,874,644
Police Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	6,537	5,909
Supplies	0	1,487,628	1,366,033
Capital Outlay	91,319	129,928	37,499
Transfers	0	0	0
Department Total	\$91,319	\$1,624,093	\$1,409,441
All Departments			
Personal Services	\$860,799	\$330,776	\$59,165
Other Services & Charges	1,043,064	578,034	414,448
Supplies	22,194	1,487,628	1,366,033
Capital Outlay	91,319	2,014,313	2,111,829
Transfers	0	0	0
Total Expenditures	\$2,017,377	\$4,410,751	\$3,951,475
Use of Fund Balance			
Beginning Fund Balance	\$7,333,361	\$5,208,076	\$3,884,589
Additions/(Reductions) to Fund Balance	(2,125,285)	(1,323,487) *	(3,884,589) **
Ending Fund Balance	\$5,208,076	\$3,884,589 *	\$0 **

* 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.

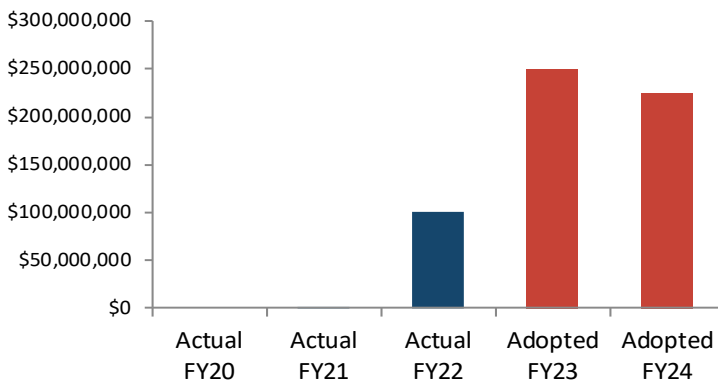
MAPS 4 PROGRAM FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Interest	\$1,478,942	\$1,524,780	\$0
Transfers	133,755,305	132,062,015	145,775,659
Fund Balance	0	116,826,164	79,565,095
Total Revenues	\$135,234,247	\$250,412,959	\$225,340,754
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	20,212,166	170,412,959	225,340,754
Transfers	80,000,000	80,000,000	0
Total Expenditures	\$100,212,166	\$250,412,959	\$225,340,754
Use of Fund Balance			
Beginning Fund Balance	\$124,888,373	\$159,910,454	\$79,565,095
Additions/(Reductions) to Fund Balance	35,022,081	(80,345,359) *	(79,565,095) **
Ending Fund Balance	\$159,910,454	\$79,565,095 *	\$0 **

* 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.

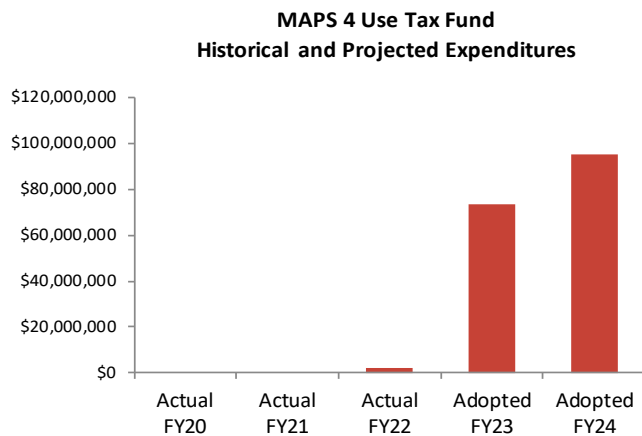
MAPS 4 USE TAX FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Use Tax	\$28,954,734	\$29,365,494	\$32,013,732
Interest	374,606	324,065	1,482,565
Service Charges	0	0	0
Transfers	0	0	598,399
Fund Balance	0	44,023,515	61,204,035
Other	214,235	0	75,605
Total Revenues	<u>\$29,543,574</u>	<u>\$73,713,074</u>	<u>\$95,374,336</u>
Expenditures			
City Manager's Office			
Personal Services	\$1,609,846	\$2,586,207	\$3,054,697
Other Services & Charges	240,752	14,138,390	14,473,091
Supplies	0	108,500	114,500
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$1,850,598</u>	<u>\$16,833,097</u>	<u>\$17,642,288</u>
Fire Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	130,000
Supplies	0	0	1,491,066
Capital Outlay	0	21,240,000	26,955,508
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$21,240,000</u>	<u>\$28,576,574</u>
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	21,165	1,019,700	445,198
Supplies	47,809	7,460,293	5,031,874
Capital Outlay	0	65,000	0
Transfers	0	0	0
Department Total	<u>\$68,974</u>	<u>\$8,544,993</u>	<u>\$5,477,072</u>

	Actual FY22	Adopted FY23	Adopted FY24
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	13,887,236	19,384,019
Transfers	0	0	0
Department Total	\$0	\$13,887,236	\$19,384,019
Police Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	11,000
Supplies	0	8,015,649	18,652,980
Capital Outlay	0	5,192,099	5,630,403
Transfers	0	0	0
Department Total	\$0	\$13,207,748	\$24,294,383
All Departments			
Personal Services	\$1,609,846	\$2,586,207	\$3,054,697
Other Services & Charges	261,917	15,158,090	15,059,289
Supplies	47,809	15,584,442	25,290,420
Capital Outlay	0	40,384,335	51,969,930
Transfers	0	0	0
Total Expenditures	\$1,919,573	\$73,713,074	\$95,374,336
Use of Fund Balance			
Beginning Fund Balance	\$25,785,483	\$53,409,485	\$61,486,769
Additions/(Reductions) to Fund Balance	27,624,002	8,077,284 *	(61,204,035) **
Ending Fund Balance	\$53,409,485	\$61,486,769 *	\$282,734 **

* 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 FY22	Adopted FY23	Adopted FY24
Revenues			
Assessments	\$3,422,848	\$5,113,307	\$6,012,549
Interest	24,089	22,415	32,220
Service Charges	0	6,336	750
Transfers	0	0	0
Fund Balance	0	0	0
Total Revenues	\$3,446,938	\$5,142,058	\$6,045,519
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,138,119	5,142,058	6,045,519
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$3,138,119	\$5,142,058	\$6,045,519
Use of Fund Balance			
Beginning Fund Balance	\$2,686,352	\$2,995,171	\$0
Additions/(Reductions) to Fund Balance	308,818	(2,995,171) *	0 **
Ending Fund Balance	\$2,995,171	\$0 *	\$0 **

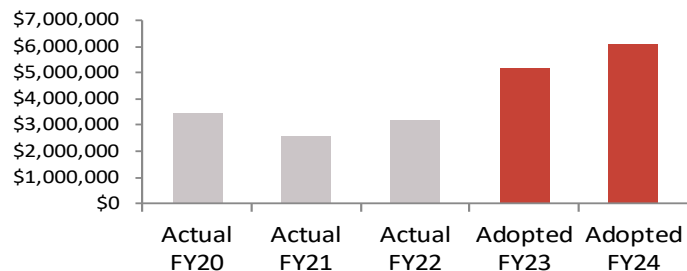
* Estimated.

** 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 Western Avenue, and Capitol Hill BIDs have been renewed for a second ten-year term, while the Downtown and Stockyards BIDs have been renewed for a third term.

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

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



OKLAHOMA CITY METROPOLITAN AREA PUBLIC SCHOOLS SALES TAX FUND

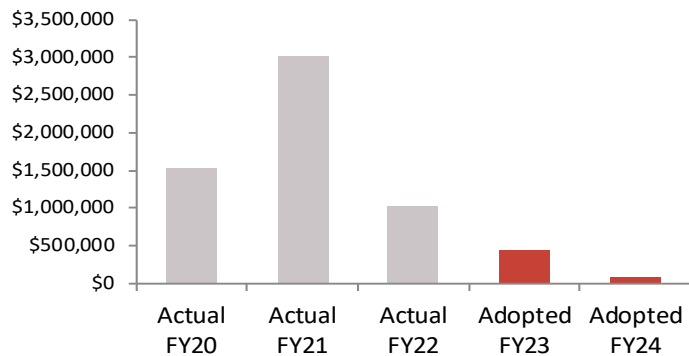
	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
City/Schools Sales Tax	\$0	\$0	\$0
Interest	4,853	2,538	0
Other	4,208	0	0
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	426,492	81,285
Total Revenues	<u>\$9,061</u>	<u>\$429,030</u>	<u>\$81,285</u>
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	2,545	49,951
Supplies	0	0	0
Capital Outlay	1,012,201	426,485	31,334
Transfers	0	0	0
Total Expenditures	<u>\$1,012,201</u>	<u>\$429,030</u>	<u>\$81,285</u>
Use of Fund Balance			
Beginning Fund Balance	\$1,223,260	\$220,121	\$81,285
Additions/(Reductions) to Fund Balance	(1,003,139)	(138,836) *	(81,285) **
Ending Fund Balance	<u>\$220,121</u>	<u>\$81,285</u> *	<u>\$0</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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



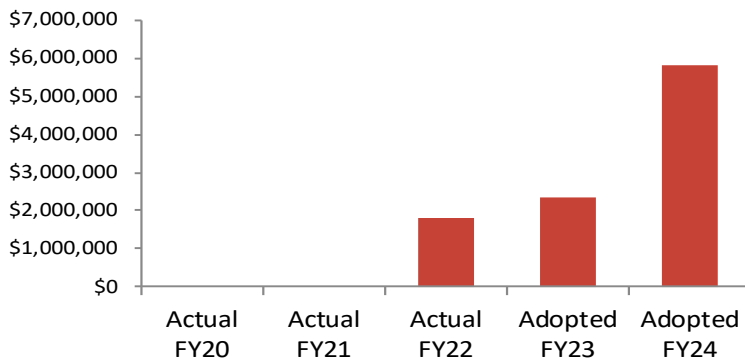
OKLAHOMA CITY TAX INCREMENT FINANCING (TIF) FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Tax Increment Financing Match	\$2,699,802	\$2,350,000	\$5,250,000
Interest	2,287	70	0
Fund Balance	0	9,235	550,000
Total Revenues	\$2,702,089	\$2,359,305	\$5,800,000
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,790,144	2,359,305	5,800,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Reserve for Future Capital Costs	0	0	0
Total Expenditures	\$1,790,144	\$2,359,305	\$5,800,000
Use of Fund Balance			
Beginning Fund Balance	(\$911,945)	\$0	\$550,000
Additions/(Reductions) to Fund Balance	911,945	550,000 *	(550,000) **
Ending Fund Balance	\$0	\$550,000 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

POLICE AND FIRE CAPITAL EQUIPMENT SALES TAX FUND

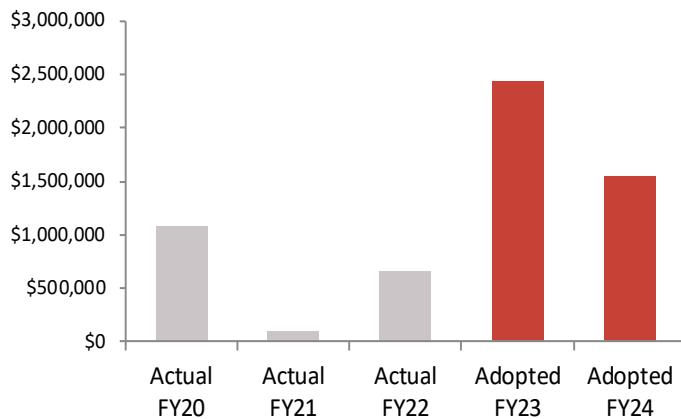
	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Police and Fire Equipment Sales Tax	\$0	\$0	\$0
Interest	21,421	10,028	30,698
Other	11,279	0	0
Fund Balance	0	2,424,070	1,512,797
Total Revenues	\$32,700	\$2,434,098	\$1,543,495
Expenditures			
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	718,599	568,600
Supplies	0	102,631	102,630
Capital Outlay	0	359,092	422,455
Transfers	0	0	0
Department Total	\$0	\$1,180,322	\$1,093,685
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	1,936	1,936
Supplies	0	0	0
Capital Outlay	0	57,011	7,010
Transfers	0	0	0
Department Total	\$0	\$58,947	\$8,946
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	5,500	34,928	76,505
Supplies	652,872	889,053	162,813
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$658,372	\$923,981	\$239,318
Non-Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	100,000	30,698
Transfers	0	0	0
Department Total	\$0	\$100,000	\$30,698

	Actual FY22	Adopted FY23	Adopted FY24
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	5,500	755,463	647,041
Supplies	652,872	995,167	268,926
Capital Outlay	0	683,468	627,528
Transfers	0	0	0
Total Expenditures	\$658,372	\$2,434,098	\$1,543,495
Use of Fund Balance			
Beginning Fund Balance	\$2,511,546	\$1,885,874	\$3,025,594
Additions/(Reductions) to Fund Balance	(625,672)	1,139,720 *	(1,512,797) **
Ending Fund Balance	\$1,885,874	\$3,025,594 *	\$1,512,797 **

* 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)

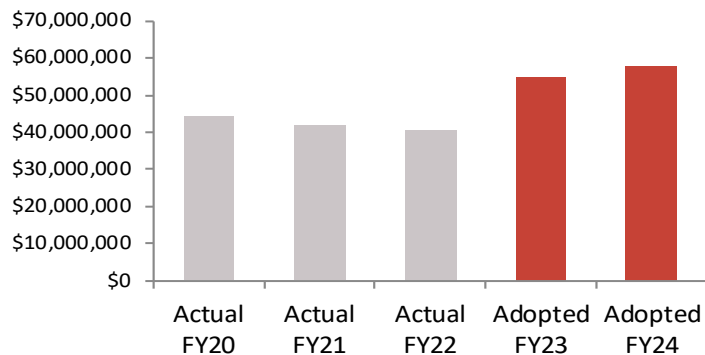
	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Special Sales Tax	\$50,368,143	\$49,283,429	\$54,665,872
Interest	227,108	190,798	672,914
Other	31,476	0	0
Service Charges	157,253	232,784	159,000
Transfers	0	0	0
Fund Balance	0	5,084,880	2,411,538
Total Revenues	\$50,783,980	\$54,791,891	\$57,909,324
Expenditures - Police			
Personal Services	\$36,112,057	\$42,180,332	\$44,960,900
Other Services & Charges	3,041,593	7,017,015	7,010,340
Supplies	1,470,529	3,729,799	3,022,379
Capital Outlay	9,263	1,864,745	2,915,705
Transfers	0	0	0
Total Expenditures	\$40,633,443	\$54,791,891	\$57,909,324
Use of Fund Balance			
Beginning Fund Balance	\$17,735,941	\$27,886,478	\$29,704,166
Additions/(Reductions) to Fund Balance	10,150,537	1,817,688 *	(2,411,538) **
Ending Fund Balance	\$27,886,478	\$29,704,166 *	\$27,292,628 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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



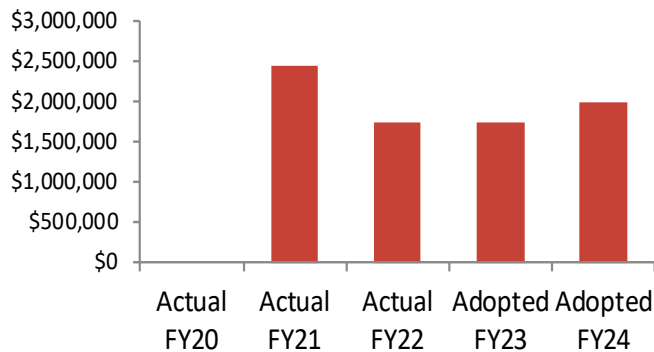
SPECIAL ASSESSMENT DISTRICTS FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Assessments	\$0	\$1,754,000	\$1,997,000
Interest	279	0	0
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	0	0
Total Revenues	\$279	\$1,754,000	\$1,997,000
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,745,033	1,754,000	1,997,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$1,745,033	\$1,754,000	\$1,997,000
Use of Fund Balance			
Beginning Fund Balance	\$1,887,238	\$142,484	\$0
Additions/(Reductions) to Fund Balance	(1,744,754)	(142,484) *	0 **
Ending Fund Balance	\$142,484	\$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 FY22	Adopted FY23	Adopted FY24
Revenues			
Donations	\$1,141,860	\$279,459	\$1,385,440
Fees	88,905	153,110	100,726
Interest	298,609	264,246	201,912
Other	272,492	1,020,500	2,142,500
Service Charges	100,990	136,850	59,120
Transfers	1,100,000	1,000,000	1,600,000
Fund Balance	0	21,856,018	21,345,757
Total Revenues	\$3,002,857	\$24,710,183	\$26,835,455
Expenditures			
City Clerk's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	770	776
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$770	\$776
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	308,248	8,308	7
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	2,990	3,040	11,431
Department Total	\$311,238	\$11,348	\$11,438
Development Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	187,140	1,202,093	1,439,146
Supplies	49,289	43,793	93,450
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$236,430	\$1,245,886	\$1,532,596
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	12,562	12,263
Supplies	0	122,858	123,963
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$135,420	\$136,226

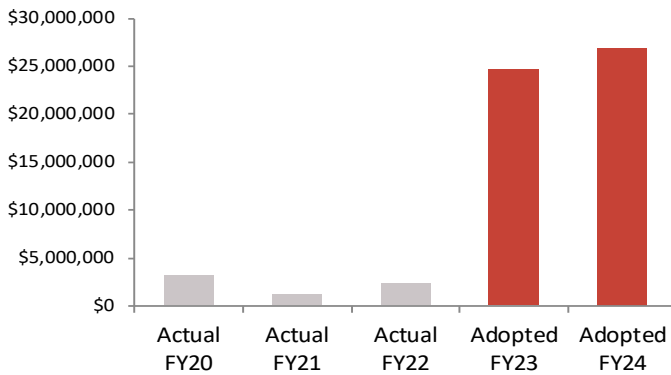
	Actual FY22	Adopted FY23	Adopted FY24
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	5,049,908	6,209,750
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$5,049,908	\$6,209,750
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	541,525	2,122,236	1,870,971
Supplies	202,921	742,388	1,896,981
Capital Outlay	421,327	2,945,786	3,551,583
Transfers	9,353	30	0
Department Total	\$1,175,126	\$5,810,440	\$7,319,535
Planning			
Personal Services	\$0	\$0	\$0
Other Services & Charges	6,091	438,472	372,915
Supplies	4,750	3,909	3,974
Capital Outlay	0	205,919	138,814
Transfers	60,000	0	0
Department Total	\$70,840	\$648,300	\$515,703
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	20,748	16,448	16,359
Supplies	0	27,520	27,907
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$20,748	\$43,968	\$44,266
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	266,015	9,659,939	8,681,514
Supplies	9,200	2,875	1,975
Capital Outlay	261,324	2,084,495	2,364,788
Transfers	0	16,834	16,888
Department Total	\$536,539	\$11,764,143	\$11,065,165

	Actual FY22	Adopted FY23	Adopted FY24
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,329,767	18,510,736	18,603,701
Supplies	266,160	943,343	2,148,250
Capital Outlay	682,650	5,236,200	6,055,185
Transfers	72,343	19,904	28,319
Total Expenditures	\$2,350,921	\$24,710,183	\$26,835,455
Use of Fund Balance			
Beginning Fund Balance	\$21,662,320	\$22,314,256	\$21,345,757
Additions/(Reductions) to Fund Balance	651,936	(968,499) *	(21,345,757) **
Ending Fund Balance	\$22,314,256	\$21,345,757 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Special Purpose Fund
Historical and Projected Expenditures**



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

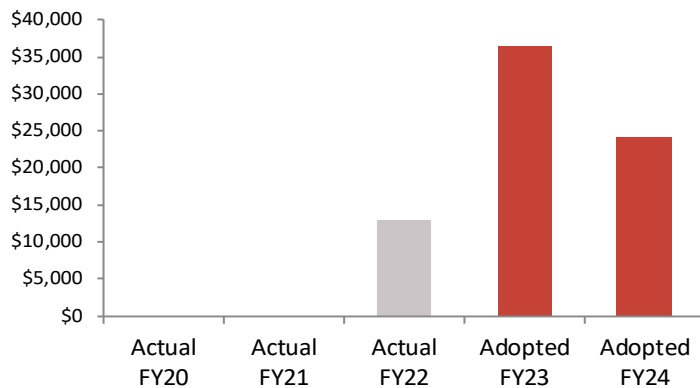
SPORTS FACILITIES SALES TAX FUND (OKLAHOMA CITY SPORTS FACILITIES IMPROVEMENT SALES TAX FUND)

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Sports Facilities Sales Tax	\$0	\$0	\$0
Interest	315	179	381
Other	403	0	0
Fund Balance	0	36,196	23,779
Total Revenues	\$718	\$36,375	\$24,160
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	12,783	23,354	24,160
Supplies	0	13,021	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$12,783	\$36,375	\$24,160
Use of Fund Balance			
Beginning Fund Balance	\$35,613	\$23,548	\$23,779
Additions/(Reductions) to Fund Balance	(12,065)	231 *	(23,779) **
Ending Fund Balance	\$23,548	\$23,779 *	\$0 **

* 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.

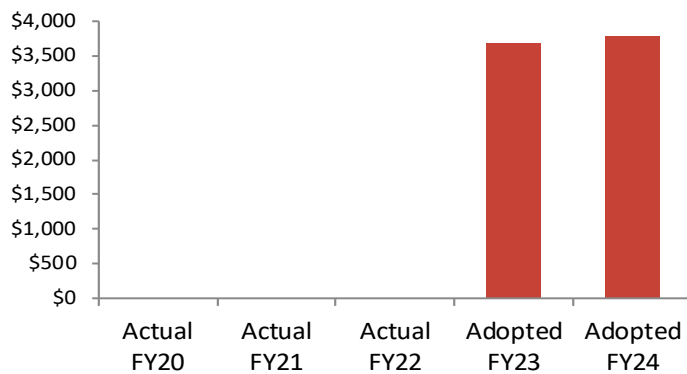
SPORTS FACILITIES USE TAX FUND (OKLAHOMA CITY SPORTS FACILITIES IMPROVEMENT USE TAX FUND)

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Sports Facilities Use Tax	\$0	\$0	\$0
Interest	31	15	64
Other	(213,415)	0	0
Fund Balance	0	3,678	3,729
Total Revenues	<u>(\$213,384)</u>	<u>\$3,693</u>	<u>\$3,793</u>
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	3,693	3,793
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$3,693</u>	<u>\$3,793</u>
Use of Fund Balance			
Beginning Fund Balance	\$217,077	\$3,693	\$3,729
Additions/(Reductions) to Fund Balance	(213,384)	36 *	(3,729) **
Ending Fund Balance	<u>\$3,693</u>	<u>\$3,729</u> *	<u>\$0</u> **

* 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.

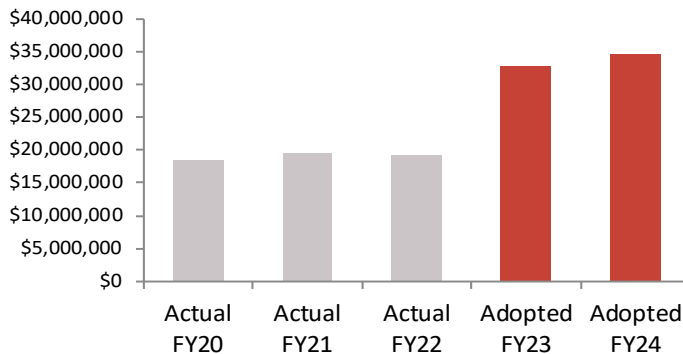
STORMWATER DRAINAGE UTILITY FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Fees	\$19,050,962	\$19,498,800	\$19,554,916
Interest	205,943	199,912	267,303
Other	0	0	0
Permits	146,230	134,997	161,628
Reimbursements	255,766	255,766	270,000
Service Charges	49,928	49,012	2,096,865
Transfers	0	2,000,000	0
Fund Balance	0	10,724,018	12,368,424
Total Revenues	\$19,708,829	\$32,862,505	\$34,719,136
Expenditures - Public Works			
Personal Services	\$10,370,113	\$12,177,580	\$13,977,487
Other Services & Charges	5,603,153	16,681,964	13,926,301
Supplies	900,793	1,595,427	1,464,969
Capital Outlay	1,300,466	2,407,534	5,350,379
Transfers	1,000,000	0	0
Total Expenditures	\$19,174,524	\$32,862,505	\$34,719,136
Use of Fund Balance			
Beginning Fund Balance	\$21,899,278	\$22,433,583	\$38,663,396
Additions/(Reductions) to Fund Balance	534,305	16,229,813 *	(12,368,424) **
Ending Fund Balance	\$22,433,583	\$38,663,396 *	\$26,294,972 **

* 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.

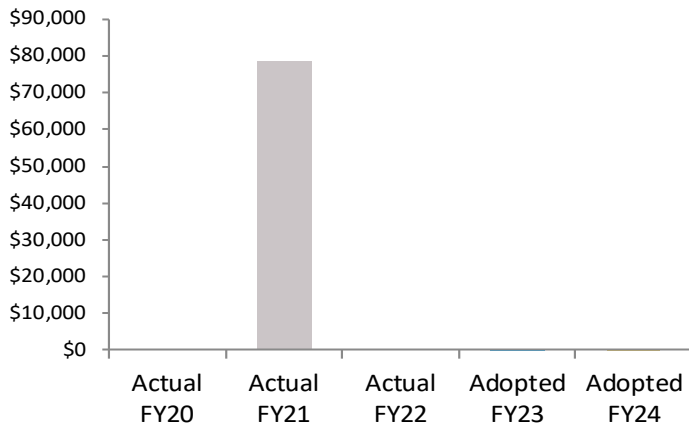
STREET AND ALLEY FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Interest	\$1	\$5	\$0
Other	0	0	0
Fund Balance	0	98	100
Total Revenues	\$1	\$103	\$100
Expenditures - Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	103	100
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$0	\$103	\$100
Use of Fund Balance			
Beginning Fund Balance	\$98	\$99	\$100
Additions/(Reductions) to Fund Balance	1	1 *	(100) **
Ending Fund Balance	\$99	\$100 *	\$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.

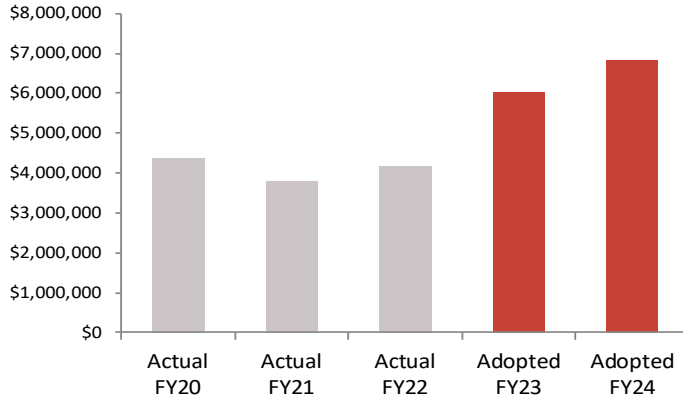
TRANSPORTATION AND PARKING FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Interest	\$4,675	\$3,964	\$17,715
Other	0	0	0
Service Charges	123,568	507,953	672,148
Transfers	3,898,554	5,529,021	6,137,341
Fund Balance	0	812	0
Total Revenues	<u>\$4,026,797</u>	<u>\$6,041,750</u>	<u>\$6,827,204</u>
Expenditures			
Parking			
Personal Services	\$463,195	\$978,466	\$1,161,756
Other Services & Charges	389,778	459,995	501,781
Supplies	61,511	72,677	74,487
Capital Outlay	0	84,484	84,484
Transfers	0	0	0
Department Total	<u>\$914,484</u>	<u>\$1,595,622</u>	<u>\$1,822,508</u>
Public Transportation			
Personal Services	\$2,967,160	\$4,035,702	\$4,492,716
Other Services & Charges	316,347	410,426	511,980
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$3,283,507</u>	<u>\$4,446,128</u>	<u>\$5,004,696</u>
All Departments			
Personal Services	\$3,430,355	\$5,014,168	\$5,654,472
Other Services & Charges	706,125	870,421	1,013,761
Supplies	61,511	72,677	74,487
Capital Outlay	0	84,484	84,484
Transfers	0	0	0
Total Expenditures	<u>\$4,197,991</u>	<u>\$6,041,750</u>	<u>\$6,827,204</u>
Use of Fund Balance			
Beginning Fund Balance	\$314,449	\$143,255	\$0
Additions/(Reductions) to Fund Balance	(171,194)	(143,255) *	0 **
Ending Fund Balance	<u>\$143,255</u>	<u>\$0</u> *	<u>\$0</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

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

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

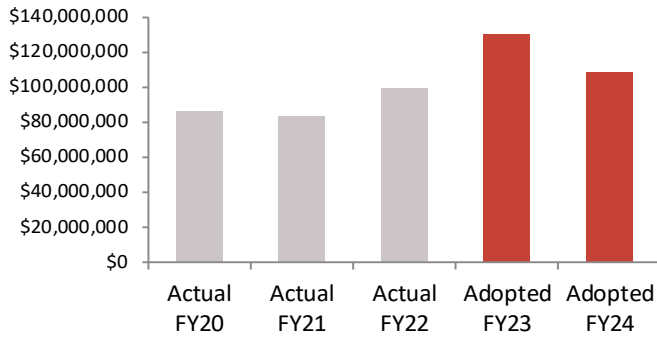
UTILITIES FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Interest	\$155,410	\$137,645	\$512,171
Other	1,112	0	0
Service charges	0	0	0
Transfers	101,310,000	126,924,377	107,112,970
Fund Balance	0	2,827,509	1,200,000
Total Revenues	\$101,466,522	\$129,889,531	\$108,825,141
Expenditures			
Solid Waste			
Personal Services	\$8,458,801	\$9,244,212	\$9,788,772
Other Services & Charges	2,495,614	2,269,161	3,498,843
Supplies	110,396	179,360	236,550
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$11,064,811	\$11,692,733	\$13,524,165
Water			
Personal Services	\$30,033,407	\$34,585,140	\$37,557,914
Other Services & Charges	18,550,158	33,568,465	15,020,126
Supplies	10,514,837	16,750,985	5,554,004
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$59,098,402	\$84,904,590	\$58,132,044
Wastewater			
Personal Services	\$19,798,688	\$23,367,233	\$25,539,697
Other Services & Charges	7,958,819	8,402,880	10,202,488
Supplies	1,423,108	1,522,095	1,426,747
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$29,180,615	\$33,292,208	\$37,168,932
All Departments			
Personal Services	\$58,290,897	\$67,196,585	\$72,886,383
Other Services & Charges	29,004,591	44,240,506	28,721,457
Supplies	12,048,340	18,452,440	7,217,301
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$99,343,828	\$129,889,531	\$108,825,141
Use of Fund Balance			
Beginning Fund Balance	\$4,062,848	\$6,185,542	\$6,141,450
Additions/(Reductions) to Fund Balance	2,122,694	(44,092) *	(1,200,000) **
Ending Fund Balance	\$6,185,542	\$6,141,450 *	\$4,941,450 **

* 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

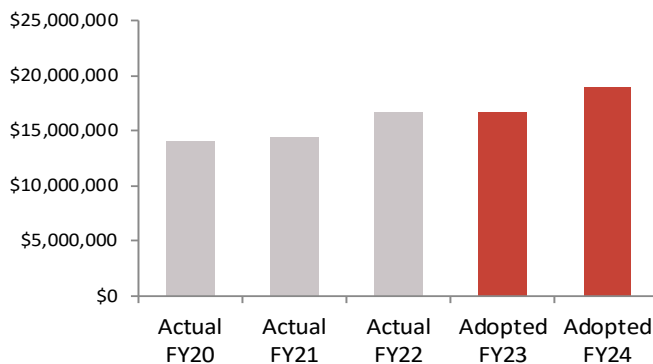
fund are made for water treatment; maintenance and repairs of water, wastewater, and solid waste management systems, utility customer service and billing functions, and refuse collection activities.

ZOO SALES TAX FUND

	Actual FY22	Adopted FY23	Adopted FY24
Revenues			
Zoo Sales Tax Revenue	\$16,789,381	\$16,427,810	\$18,221,958
Interest	0	1,000	1,000
Other	0	328,556	864,439
Fund Balance	0	0	0
Total Revenues	\$16,789,381	\$16,757,366	\$19,087,397
Expenditures - Zoo			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	16,789,381	16,757,366	19,087,397
Total Expenditures	\$16,789,381	\$16,757,366	\$19,087,397
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

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



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

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

