

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.

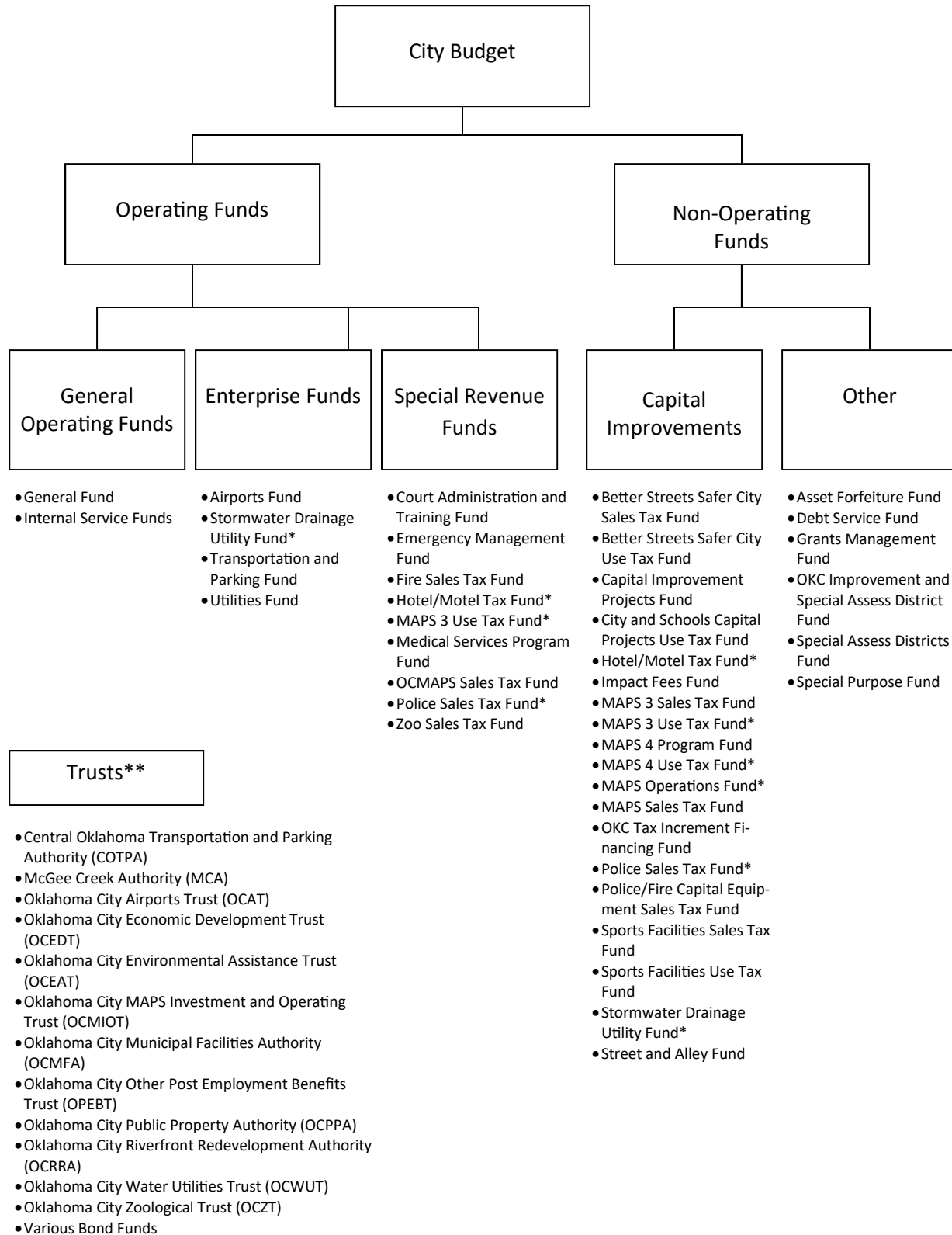
The diagram on the following page categorizes each of the City’s funds. The fund summaries on the subsequent pages are listed in alphabetical order for ease of reference.

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

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

Fiscal Year	Expenditure (\$)
Actual FY21	~\$575,000,000
Actual FY22	~\$555,000,000
Actual FY23	~\$590,000,000
Adopted FY24	~\$615,000,000
Proposed FY25	~\$610,000,000

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 OCVUT	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 OCVUT	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 MAPS Investment and Operating Trust (OCMIOT)	Sale of Investments	Professional Services Contracts	State Law/Trust Indenture
Oklahoma City Municipal Facilities Authority	Transfers from Other Funds	Primarily Long Term Insurance Contracts	State Law/Trust Indenture
Oklahoma City Public Property Authority	Golf Fees and Transfers from Other Funds	Golf Expenditures, Facility Improvements	State Law/Trust Indenture
Oklahoma City Riverfront Redevelopment Authority	Sand Mining/Royalties	River Park Plan	State Law/Trust Indenture
Oklahoma City Water Utilities Trust	Water/Sewer Fees	Transfer to Enterprise & Capital Projects	State Law/Trust Indenture
Oklahoma City Zoological Trust	Zoo Admissions, Zoo Sales Tax	Zoo Expenditures & Capital Projects	State Law/Trust Indenture
Other Post Employee Benefits Trust	City and Retiree Health Ins Contributions	Retiree Health Insurance	State Law/Trust Indenture
Various Bond Funds	Bond Sales	Capital Projects	State Law/Referendum

* Has an operating and non-operating component

CHANGES IN FUND BALANCE

Fund	Estimated			Estimated		
	Beginning Balance	Budgeted Revenues*	Budgeted Expenditures	Ending Balance	\$ Change	% Change
Airports Fund	\$2,369,838	\$24,775,494	\$27,145,332	\$0	(\$2,369,838)	-100.00% (e)
Asset Forfeiture Fund	920,598	2,024,830	2,856,103	89,325	(831,273)	-90.30% (b)
Better Streets Safer City Sales Tax Fund	65,491,425	2,500,003	67,991,428	0	(65,491,425)	-100.00% (d)
Better Streets Safer City Use Tax Fund	1,449,251	36,111	1,485,362	0	(1,449,251)	-100.00% (d)
Capital Improvement Projects Fund	112,373,103	9,867,369	122,240,472	0	(112,373,103)	-100.00% (b)
City and Sch Cap Proj Use Tax Fund	1,882,717	130,117	2,012,834	0	(1,882,717)	-100.00% (d)
Court Administration and Training Fund	77,956	109,250	127,000	60,206	(17,750)	-22.77% (c)
Debt Service Fund	151,289,269	104,519,311	124,599,132	131,209,448	(20,079,821)	-13.27% (c)
Emergency Management Fund	529,424	11,081,886	11,281,886	329,424	(200,000)	-37.78% (c)
Fire Sales Tax Fund	26,388,432	56,669,262	59,432,997	23,624,697	(2,763,735)	-10.47% (c)
General Fund	147,418,676	763,155,977	763,155,977	147,418,676	0	0.00% (a)
Grants Management Fund	N/A	90,224,894	90,224,894	N/A	N/A	N/A (g)
Hotel/Motel Tax Fund	5,198,391	28,572,996	29,377,820	4,393,567	(804,824)	-15.48% (c)
Impact Fee Fund	58,110,945	19,413,943	77,524,888	0	(58,110,945)	-100.00% (b)
Internal Service Fund	16,758,979	81,604,685	89,681,821	8,681,843	(8,077,136)	-48.20% (a)
Medical Services Program Fund	10,959,679	7,511,193	12,062,835	6,408,037	(4,551,642)	-41.53% (c)
Metropolitan Area Projects Tax Fund	340,648	8,757	179,081	170,324	(170,324)	-50.00% (d)
MAPS Operations Fund	4,017,456	0	4,017,456	0	(4,017,456)	-100.00% (b)
MAPS 3 Sales Tax Fund	34,556,171	0	34,556,171	0	(34,556,171)	-100.00% (d,f)
MAPS 3 Use Tax Fund	3,713,162	108,505	3,713,775	107,892	(3,605,270)	-97.09% (d,f)
MAPS 4 Program Fund	219,619,655	367,601,374	367,601,374	219,619,655	0	0.00% (d,f)
MAPS 4 Use Tax Fund	52,441,266	39,385,480	91,826,746	0	(52,441,266)	-100.00% (d,f)
OCMAPS Sales Tax Fund	35,344	0	35,344	0	(35,344)	-100.00% (d)
OKC Imprv & Spcl Svcs Assess Dist Fund	0	6,978,438	6,978,438	0	0	N/A (c)
Oklahoma City TIF Fund	0	3,986,368	3,986,368	0	0	N/A (c)
Police and Fire Cap Equip Sales Tax Fund	2,736,706	37,505	1,405,858	1,368,353	(1,368,353)	-50.00% (d)
Police Sales Tax Fund	38,540,311	57,120,826	64,074,691	31,586,446	(6,953,865)	-18.04% (c)
Special Assessment Districts Fund	0	1,947,000	1,947,000	0	0	N/A (c)
Special Purpose Fund	18,448,051	6,356,291	24,804,342	0	(18,448,051)	-100.00% (c)
Sports Facilities Sales Tax Fund	24,656	626	24,978	304	(24,352)	-98.77% (d)
Sports Facilities Use Tax Fund	3,819	88	3,907	0	(3,819)	-100.00% (d)
Stormwater Drainage Utility Fund	41,891,708	21,374,639	42,219,123	21,047,224	(20,844,484)	-49.76% (f)
Street and Alley Fund	102	0	102	0	(102)	-100.00% (b)
Transportation and Parking Fund	845,174	7,270,250	7,270,250	845,174	0	0.00% (e)
Utilities Fund	10,679,306	111,569,203	112,769,203	9,479,306	(1,200,000)	-11.24% (e)
Zoo Sales Tax Fund	0	18,578,026	18,578,026	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 3 Sales Tax Fund																					
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OKC Schools MAPS Sales Tax Fund																					
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Sports Facilities Sales Tax Fund																					
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Stormwater Drainage Utility Fund																					
Street and Alley Fund																					
Transportation and Parking Fund																					
Utilities Fund																					
Zoo Sales Tax Fund																					

AIRPORTS FUND

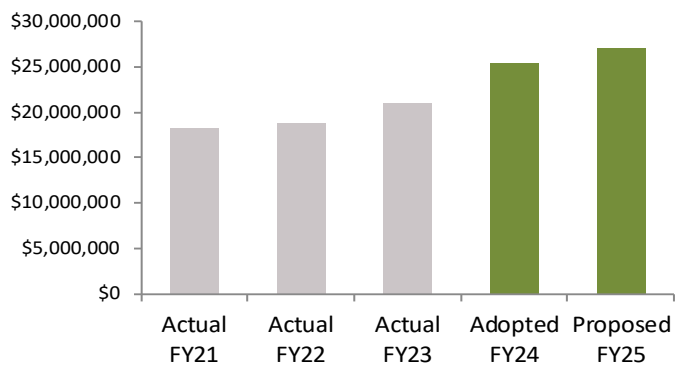
	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Transfer from Airport Trust	\$20,708,322	\$22,536,007	\$24,671,062
Interest	63,888	64,743	77,290
Other	4,953	24,434	27,142
Fund Balance	0	2,801,012	2,369,838
Total Revenues	\$20,777,163	\$25,426,196	\$27,145,332
Expenditures - Airports			
Personal Services	\$12,686,692	\$15,700,251	\$16,100,312
Other Services & Charges	7,153,750	8,684,441	10,343,088
Supplies	809,355	791,504	701,932
Capital Outlay	391,921	250,000	0
Transfers	0	0	0
Total Expenditures	\$21,041,718	\$25,426,196	\$27,145,332
Use of Fund Balance			
Beginning Fund Balance	\$2,511,094	\$2,246,539	\$2,369,838
Additions/(Reductions) to Fund Balance	(264,556)	123,299 *	(2,369,838) **
Ending Fund Balance	\$2,246,539	\$2,369,838 *	\$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 FY23	Adopted FY24	Proposed FY25
Revenues			
Asset Seizure Revenues	\$2,749,216	\$2,125,387	\$1,951,268
Other Revenue	48,912	26,880	19,966
Service Charges	53	0	0
Interest	46,183	38,422	53,596
Transfers	0	0	0
Fund Balance	0	1,092,562	831,273
Total Revenues	\$2,844,364	\$3,283,251	\$2,856,103
Expenditures - Police			
Personal Services	\$336,761	\$185,351	\$171,720
Other Services & Charges	1,288,544	2,024,143	1,712,776
Supplies	715,773	803,757	801,607
Capital Outlay	140,000	200,000	100,000
Transfers	70,000	70,000	70,000
Total Expenditures	\$2,551,078	\$3,283,251	\$2,856,103
Use of Fund Balance			
Beginning Fund Balance	\$1,381,301	\$1,674,587	\$920,598
Additions/(Reductions) to Fund Balance	293,286	(753,989) *	(831,273) **
Ending Fund Balance	\$1,674,587	\$920,598 *	\$89,325 **

* Estimated.

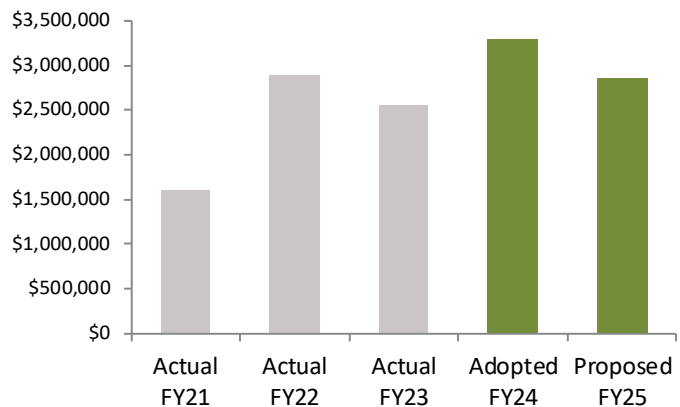
** Assumes budgeted revenues and expenditures.

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

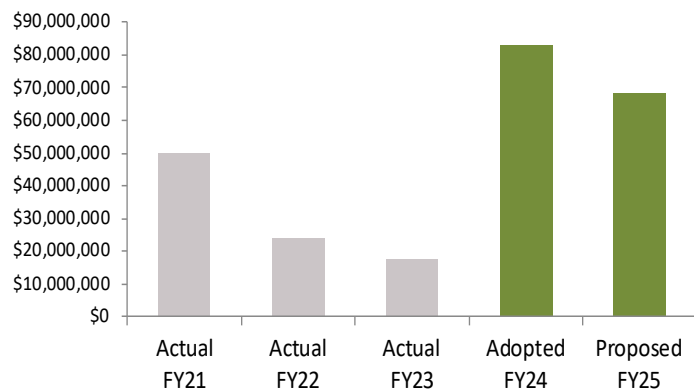
	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Capital Improvements Sales Tax	\$67,970	\$0	\$0
Interest	1,697,160	300,000	2,500,003
Other	0	0	0
Fund Balance	0	82,820,189	65,491,425
Total Revenues	\$1,765,129	\$83,120,189	\$67,991,428
Expenditures			
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	13,243,651	49,661,096	48,473,208
Supplies	537	172,658	514,328
Capital Outlay	4,497,370	33,286,435	19,003,892
Transfers	0	0	0
Total Expenditures	\$17,741,558	\$83,120,189	\$67,991,428
Use of Fund Balance			
Beginning Fund Balance	\$91,909,972	\$75,933,544	\$65,491,425
Additions/(Reductions) to Fund Balance	(15,976,428)	(10,442,119) *	(65,491,425) **
Ending Fund Balance	\$75,933,544	\$65,491,425 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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



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

BETTER STREETS, SAFER CITY USE TAX FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Capital Improvement Use Tax	(\$557,073)	\$0	\$0
Interest	72,726	89,555	36,111
Other	18,105	0	0
Fund Balance	0	2,191,560	1,449,251
Total Revenues	<u>(\$466,242)</u>	<u>\$2,281,115</u>	<u>\$1,485,362</u>
Expenditures			
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	83,101	21,222	3,326
Supplies	298,754	118,923	9,178
Capital Outlay	464,555	761,528	761,528
Transfers	0	0	0
Department Total	<u>\$846,409</u>	<u>\$901,673</u>	<u>\$774,032</u>
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	22,766	49,876	49,876
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$22,766</u>	<u>\$49,876</u>	<u>\$49,876</u>
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	89,554	86,979
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$89,554</u>	<u>\$86,979</u>

	Actual FY23	Adopted FY24	Proposed FY25
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	575,408	335,451	53,643
Supplies	6,214,764	904,561	520,832
Capital Outlay	69,541	0	0
Transfers	0	0	0
Department Total	\$6,859,713	\$1,240,012	\$574,475
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	658,510	356,673	56,969
Supplies	6,536,283	1,073,360	579,886
Capital Outlay	534,096	851,082	848,507
Transfers	0	0	0
Department Total	\$7,728,889	\$2,281,115	\$1,485,362
Use of Fund Balance			
Beginning Fund Balance	\$9,781,355	\$1,586,225	\$1,449,251
Additions/(Reductions) to Fund Balance	(8,195,131)	(136,974) *	(1,449,251) **
Ending Fund Balance	\$1,586,225	\$1,449,251 *	\$0 **

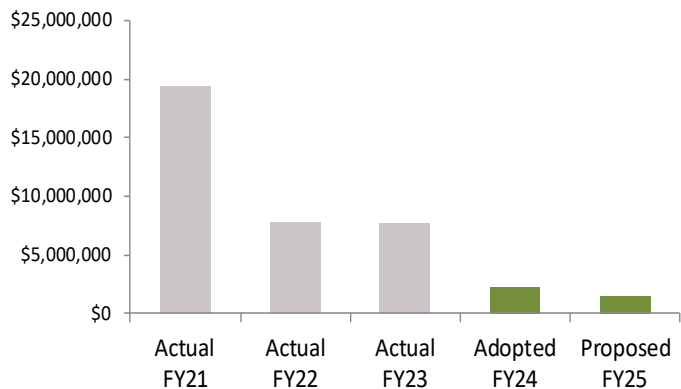
* Estimated.

** Assumes budgeted revenues and expenditures.

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

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

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



CAPITAL IMPROVEMENT PROJECTS FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Interest	\$2,278,651	\$1,694,470	\$3,960,000
Other	188,263	1,756,374	157,369
Reimbursements	0	0	0
Service Charges	2,250	0	0
Transfers	51,492,316	6,250,000	5,750,000
Fund Balance	0	142,443,251	112,373,103
Total Revenues	<u>\$53,961,480</u>	<u>\$152,144,095</u>	<u>\$122,240,472</u>
Expenditures			
City Clerk			
Personal Services	\$0	\$0	\$0
Other Services & Charges	2,740	366,258	369,803
Supplies	45,624	53,345	33,262
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$48,364</u>	<u>\$419,603</u>	<u>\$403,065</u>
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,259,417	776,211	809,111
Supplies	426,292	645,066	245,059
Capital Outlay	10,427,751	8,423,898	117,685
Transfers	0	0	0
Department Total	<u>\$12,113,459</u>	<u>\$9,845,175</u>	<u>\$1,171,855</u>
Development Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	24,967	27,067	18,623
Supplies	4,464	4,464	0
Capital Outlay	59,000	298,826	2,900
Transfers	0	0	0
Department Total	<u>\$88,431</u>	<u>\$330,357</u>	<u>\$21,523</u>
Finance			
Personal Services	\$0	\$0	\$0
Other Services & Charges	305	201,879	179,863
Supplies	0	48,830	48,830
Capital Outlay	0	0	0
Transfers	49,638	0	0
Department Total	<u>\$49,943</u>	<u>\$250,709</u>	<u>\$228,693</u>

	Actual FY23	Adopted FY24	Proposed FY25
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	24,286	24,286
Capital Outlay	0	3,675,714	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	1,442,714	2,044,982	5,656,532
Supplies	1,412,719	20,498,512	10,852,514
Capital Outlay	4,110,403	12,162,922	13,237,235
Transfers	0	0	0
Department Total	\$6,965,836	\$34,706,416	\$29,746,281
Human Resources			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,438	32,453	31,866
Supplies	6,991	33,098	26,210
Capital Outlay	0	134,400	134,400
Transfers	0	0	0
Department Total	\$8,430	\$199,951	\$192,476
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	318,688	1,780,340	1,404,575
Supplies	90,167	1,187,370	570,313
Capital Outlay	765,361	381,437	183,307
Transfers	102,073	102,073	8,932
Department Total	\$1,276,289	\$3,451,220	\$2,167,127
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	183,351	13,251	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	1,653	0
Department Total	\$183,351	\$14,904	\$0

	Actual FY23	Adopted FY24	Proposed FY25
Municipal Counselor's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	240,000	240,000
Supplies	78,291	177,675	52,255
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$78,291	\$417,675	\$292,255
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	2,102,941	3,437,645	3,228,406
Supplies	0	840	840
Capital Outlay	0	35,860,987	37,430,959
Transfers	4,173,835	3,405,453	2,103,924
Department Total	\$6,276,776	\$42,704,925	\$42,764,129
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	2,869,761	1,637,832	2,319,819
Supplies	685,107	414,358	276,451
Capital Outlay	2,383,074	18,922,578	8,816,358
Transfers	0	0	0
Department Total	\$5,937,942	\$20,974,768	\$11,412,628
Planning			
Personal Services	\$0	\$0	\$0
Other Services & Charges	109,700	695,537	528,347
Supplies	0	121,900	121,900
Capital Outlay	0	2,000,000	2,016,762
Transfers	0	0	0
Department Total	\$109,700	\$2,817,437	\$2,667,009
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	13,686	824,320	717,370
Supplies	404,490	455,439	422,449
Capital Outlay	4,304,860	3,450,188	1,766,708
Transfers	0	0	0
Department Total	\$4,723,037	\$4,729,947	\$2,906,527
Public Transportation and Parking			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,471,658	0	543,708
Supplies	0	0	0
Capital Outlay	0	2,200,000	0
Transfers	0	0	0
Department Total	\$1,471,658	\$2,200,000	\$543,708

	Actual FY23	Adopted FY24	Proposed FY25
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	4,775,619	8,565,407	4,990,910
Supplies	366,793	6,226,782	5,621,950
Capital Outlay	2,068,379	10,578,319	13,399,836
Transfers	390,000	0	0
Department Total	\$7,600,791	\$25,370,508	\$24,012,696
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	14,576,986	20,643,182	21,038,933
Supplies	3,520,937	29,902,465	18,306,819
Capital Outlay	24,118,828	98,089,269	80,781,864
Transfers	4,715,546	3,509,179	2,112,856
Total Expenditures	\$46,932,297	\$152,144,095	\$122,240,472
Use of Fund Balance			
Beginning Fund Balance	\$120,150,291	\$127,179,473	\$112,373,103
Additions/(Reductions) to Fund Balance	7,029,183	(14,806,370) *	(112,373,103) **
Ending Fund Balance	\$127,179,473	\$112,373,103 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

NOTES:

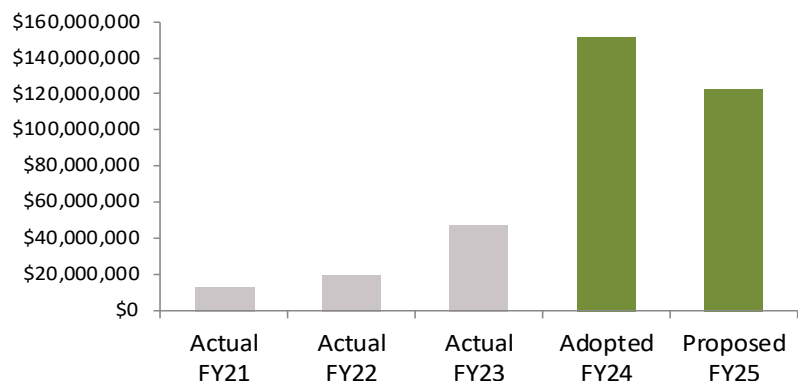
(a) Capital projects are lengthy in nature and difficult to predict completion. For this reason, the budget is based on the assumption that the outstanding encumbrances used as of February 2021 will remain to the end of the fiscal year.

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

In 1975, the State of Oklahoma passed legislation noted in Title 11 § 17-109.11 authorizing cities to create a fund to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

The revenue sources of the Capital Improvement Projects Fund may be the proceeds of the sale of assets, interest income, grants from agencies or other governmental units and transfers from other funds. The Fund's major financial resources are interest earnings and a transfer from the General Fund.

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



CITY AND SCHOOLS CAPITAL PROJECT USE TAX FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Use Tax	\$0	\$0	\$0
Interest	51,051	50,461	49,718
Other	153,208	123,899	80,399
Transfers	0	0	0
Fund Balance	0	2,564,940	1,882,717
Total Revenues	\$204,259	\$2,739,300	\$2,012,834
Expenditures			
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	2,288	2,289
Capital Outlay	0	0	0
Department Total	\$0	\$2,288	\$2,289
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	1,881,612	2,009,387
Total Expenditures	\$0	\$1,881,612	\$2,009,387
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	127,374	336,112	180
Supplies	561,941	519,288	978
Capital Outlay	0	0	0
Department Total	\$689,315	\$855,400	\$1,158

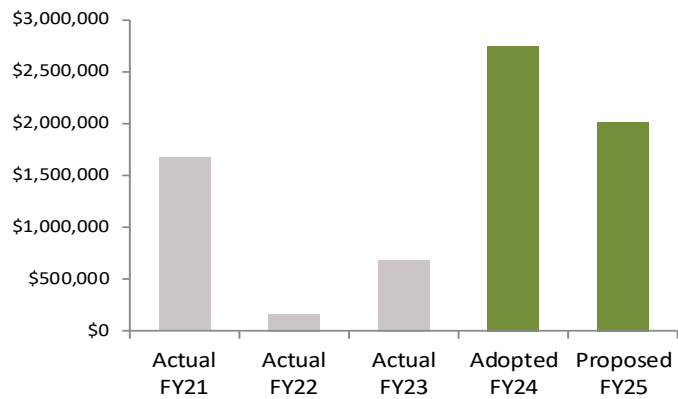
	Actual FY23	Adopted FY24	Proposed FY25
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	127,374	336,112	180
Supplies	561,941	521,576	3,267
Capital Outlay	0	1,881,612	2,009,387
Total Expenditures	\$689,315	\$2,739,300	\$2,012,834
Use of Fund Balance			
Beginning Fund Balance	\$2,567,626	\$2,082,570	\$1,882,717
Additions/(Reductions) to Fund Balance	(485,056)	(199,853) *	(1,882,717) **
Ending Fund Balance	\$2,082,570	\$1,882,717 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



COURT ADMINISTRATION AND TRAINING FUND

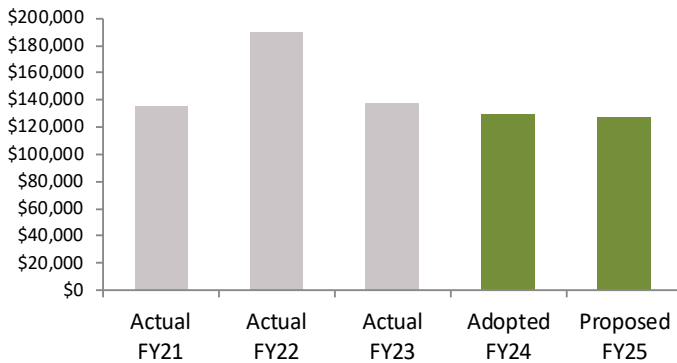
	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Fees	\$123,876	\$105,240	\$106,844
Fines	122	237	0
Interest	2,176	1,813	2,406
Fund Balance	0	21,816	17,750
Total Revenues	\$126,173	\$129,106	\$127,000
Expenditures			
Municipal Court			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	7,000	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	6,325	12,000	12,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$6,325	\$12,000	\$12,000
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	130,914	107,106	105,000
Supplies	225	3,000	3,000
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$131,139	\$110,106	\$108,000

	Actual FY23	Adopted FY24	Proposed FY25
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	137,238	126,106	124,000
Supplies	225	3,000	3,000
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$137,463	\$129,106	\$127,000
Use of Fund Balance			
Beginning Fund Balance	\$92,398	\$81,108	\$77,956
Additions/(Reductions) to Fund Balance	(11,290)	(3,152) *	(17,750) **
Ending Fund Balance	\$81,108	\$77,956 *	\$60,206 **

* 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

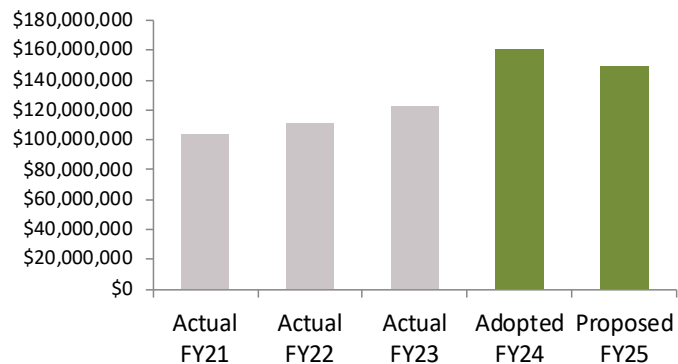
	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Ad Valorem (Property Tax)	\$114,335,051	\$121,229,086	\$94,519,311
Interest	3,702,711	1,500,000	2,000,000
Other	8,768,352	9,000,000	8,000,000
Fund Balance	0	28,849,130	45,000,000
Total Revenues	<u>\$126,806,115</u>	<u>\$160,578,216</u>	<u>\$149,519,311</u>
Expenditures - Non-Departmental			
Judgments	\$9,553,951	\$5,648,512	\$3,997,788
Judgment Interest	352,599	454,724	351,344
Fiscal Agency Fees	424,921	350,000	250,000
Bond Retirement	75,615,000	79,660,000	85,000,000
Interest on Bonds	36,581,978	33,940,281	35,000,000
Reserve For Future Debt Service Payments	0	40,524,699	24,920,179
Total Expenditures	<u>\$122,528,449</u>	<u>\$160,578,216</u>	<u>\$149,519,311</u>
Use of Fund Balance			
Beginning Fund Balance	\$135,336,035	\$139,613,700	\$151,289,269
Additions/(Reductions) to Fund Balance	4,277,665	11,675,569 *	(20,079,821) **
Ending Fund Balance	<u>\$139,613,700</u>	<u>\$151,289,269</u> *	<u>\$131,209,448</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

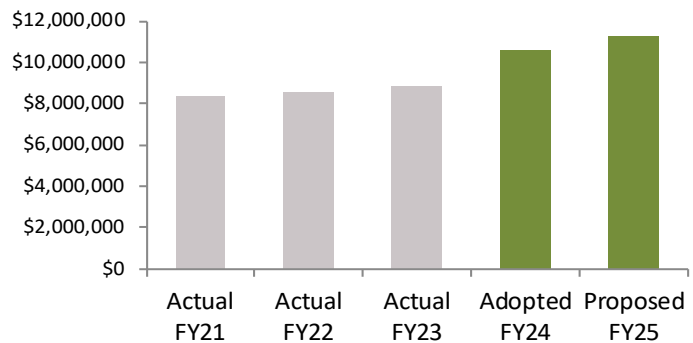
	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Tariffs	\$6,292,384	\$7,211,710	\$8,393,153
Interest	30,660	34,783	39,283
Transfers	2,540,240	3,095,854	2,649,450
Other	0	0	0
Fund Balance	0	254,693	200,000
Total Revenues	\$8,863,284	\$10,597,040	\$11,281,886
Expenditures - Police			
Personal Services	\$6,555,319	\$7,869,461	\$7,937,369
Other Services & Charges	2,339,150	2,720,060	3,337,448
Supplies	4,152	7,519	7,069
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$8,898,621	\$10,597,040	\$11,281,886
Use of Fund Balance			
Beginning Fund Balance	\$763,664	\$728,326	\$529,424
Additions/(Reductions) to Fund Balance	(35,338)	(198,902) *	(200,000) **
Ending Fund Balance	\$728,326	\$529,424 *	\$329,424 **

* 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 FY23	Adopted FY24	Proposed FY25
Revenues			
Special Sales Tax	\$53,653,000	\$54,665,872	\$55,771,138
Interest	526,523	490,694	882,829
Other	434,655	15,838	15,295
Service Charges	74,813	0	0
Fund Balance	0	3,025,309	2,763,735
Total Revenues	<u>\$54,688,991</u>	<u>\$58,197,713</u>	<u>\$59,432,997</u>
Expenditures - Fire			
Personal Services	\$39,039,488	\$41,447,447	\$43,448,465
Other Services & Charges	3,211,786	8,210,483	8,419,532
Supplies	6,286,624	4,999,383	4,565,000
Capital Outlay	348,279	3,540,400	3,000,000
Transfers	0	0	0
Total Expenditures	<u>\$48,886,177</u>	<u>\$58,197,713</u>	<u>\$59,432,997</u>
Use of Fund Balance			
Beginning Fund Balance	\$19,990,614	\$25,793,428	\$26,388,432
Additions/(Reductions) to Fund Balance	5,802,814	595,004 *	(2,763,735) **
Ending Fund Balance	<u>\$25,793,428</u>	<u>\$26,388,432</u> *	<u>\$23,624,697</u> **

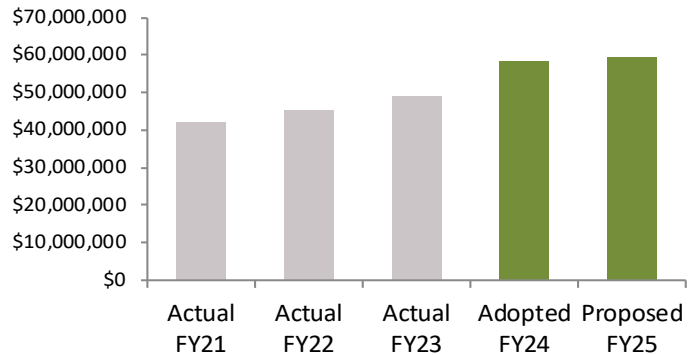
* Estimated.

** Assumes budgeted revenues and expenditures.

The Fire Fighting and Fire Rescue Services, Facilities or Equipment Tax Fund was established in FY90. Funding is provided through a dedicated three-quarter-cent sales tax approved by City voters to fund new or improved public safety services. The Fund receives one-half of the revenues collected through the special sales tax.

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

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



GENERAL FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues - Operating			
Taxes	\$429,633,713	\$441,911,945	\$451,092,921
Franchise Fees	54,714,959	55,368,664	53,804,574
Licenses & Permits	14,235,806	14,827,137	13,846,699
Service Charges	70,269,104	70,242,233	69,750,968
Fines	12,682,092	11,987,183	9,313,763
Transfers	61,721	63,522	64,158
Other Revenue	11,329,115	22,608,816	17,301,175
Total Revenues - Operating	\$592,926,510	\$617,009,500	\$615,174,258
Revenues - Non-Operating			
Taxes	\$142,936,364	\$145,775,659	\$147,981,719
Total Revenues - Non-Operating	\$142,936,364	\$145,775,659	\$147,981,719
Total Revenues	\$735,862,874	\$762,785,159	\$763,155,977
Expenditures - Operating			
City Auditor's Office			
Personal Services	\$1,287,578	\$1,340,864	\$1,417,252
Other Services & Charges	54,550	168,100	138,220
Supplies	2,577	7,690	7,690
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,344,704	\$1,516,654	\$1,563,162
City Clerk			
Personal Services	\$988,816	\$1,021,430	\$1,049,441
Other Services & Charges	313,360	334,638	404,124
Supplies	4,909	5,052	5,052
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,307,085	\$1,361,120	\$1,458,617
City Manager's Office			
Personal Services	\$3,660,885	\$4,189,541	\$4,679,839
Other Services & Charges	426,539	745,134	674,017
Supplies	83,804	93,132	44,925
Capital Outlay	0	0	0
Transfers	65,500	0	0
Department Total	\$4,236,727	\$5,027,807	\$5,398,781

	Actual FY23	Adopted FY24	Proposed FY25
Development Services			
Personal Services	\$16,065,959	\$16,609,958	\$17,230,907
Other Services & Charges	3,001,936	3,528,665	3,528,275
Supplies	787,073	697,764	697,535
Capital Outlay	0	0	0
Transfers	147,319	122,319	102,302
Department Total	\$20,002,288	\$20,958,706	\$21,559,019
Finance			
Personal Services	\$8,108,350	\$8,513,961	\$9,131,667
Other Services & Charges	1,442,356	1,837,766	1,828,727
Supplies	93,782	205,416	115,760
Capital Outlay	0	0	0
Debt Service	750	0	0
Transfers	0	0	0
Department Total	\$9,645,238	\$10,557,143	\$11,076,154
Fire			
Personal Services	\$112,773,829	\$113,049,389	\$118,118,321
Other Services & Charges	8,724,735	10,636,325	10,993,620
Supplies	1,869,547	1,642,055	1,667,643
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$123,368,111	\$125,327,769	\$130,779,584
General Services			
Personal Services	\$3,919,453	\$4,458,176	\$4,769,477
Other Services & Charges	1,439,440	1,678,551	1,337,230
Supplies	246,512	154,854	143,673
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$5,605,405	\$6,291,581	\$6,250,380
Human Resources			
Personal Services	\$3,818,851	\$4,035,106	\$4,442,553
Other Services & Charges	1,028,096	1,108,859	1,137,466
Supplies	44,579	60,872	60,872
Capital Outlay	0	0	0
Transfers	0	0	0

	Actual FY23	Adopted FY24	Proposed FY25
Juvenile Justice - Municipal Court			
Personal Services	\$953,936	\$987,416	\$1,012,701
Other Services & Charges	92,542	117,958	119,257
Supplies	394	2,631	2,631
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,046,872	\$1,108,005	\$1,134,589
Juvenile Justice - Municipal Counselor			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	2,773	2,782	2,782
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$2,773	\$2,782	\$2,782
Mayor and Council			
Personal Services	\$1,042,043	\$1,138,404	\$1,200,646
Other Services & Charges	130,383	167,149	175,490
Supplies	20,777	43,232	10,420
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,193,203	\$1,348,785	\$1,386,556
Municipal Court			
Personal Services	\$4,093,928	\$4,703,978	\$4,929,169
Other Services & Charges	3,224,417	3,469,804	3,575,468
Supplies	111,766	194,772	194,772
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$7,430,111	\$8,368,554	\$8,699,409
Municipal Counselor's Office			
Personal Services	\$8,362,797	\$8,256,746	\$9,022,672
Other Services & Charges	780,819	977,375	879,782
Supplies	109,572	128,127	200,853
Capital Outlay	0	0	0
Transfers	0	0	0

	Actual FY23	Adopted FY24	Proposed FY25
Non-Departmental			
Personal Services	\$18,239,555	\$42,616,276	\$33,637,403
Other Services & Charges	22,670,477	45,008,691	40,484,724
Supplies	11,771	27,500	27,500
Capital Outlay	0	0	0
Debt Service	3,795	10,000	10,000
Transfers	70,751,259	31,175,925	22,569,546
Department Total	\$111,676,856	\$118,838,392	\$96,729,173
Parks and Recreation			
Personal Services	\$14,569,587	\$17,000,969	\$17,991,968
Other Services & Charges	16,887,052	22,452,132	25,407,996
Supplies	2,211,317	2,242,796	2,569,819
Capital Outlay	140,581	0	0
Transfers	1,236,271	1,278,771	1,323,396
Department Total	\$35,044,807	\$42,974,668	\$47,293,179
Planning			
Personal Services	\$4,545,922	\$4,564,707	\$5,387,120
Other Services & Charges	2,015,847	2,609,748	1,635,348
Supplies	57,036	42,329	41,532
Capital Outlay	0	0	0
Transfers	2,469	0	245,098
Department Total	\$6,621,275	\$7,216,784	\$7,309,098
Police			
Personal Services	\$146,751,326	\$145,651,912	\$151,741,553
Other Services & Charges	19,585,951	22,005,232	22,497,806
Supplies	1,095,847	1,238,761	1,434,892
Capital Outlay	1,400,000	850,000	1,110,091
Transfers	2,841,070	3,565,854	3,119,450
Department Total	\$171,674,195	\$173,311,759	\$179,903,792
Public Transportation and Parking			
Other Services & Charges	\$29,837,940	\$37,576,254	\$40,869,333
Transfers	1,114,426	1,146,999	1,204,785
Department Total	\$30,952,366	\$38,723,253	\$42,074,118
Public Works			
Personal Services	\$21,625,246	\$22,826,177	\$23,929,235
Other Services & Charges	12,429,448	12,160,110	9,300,771
Supplies	3,153,969	4,522,366	3,581,661
Capital Outlay	0	0	0
Transfers	7,613	0	0

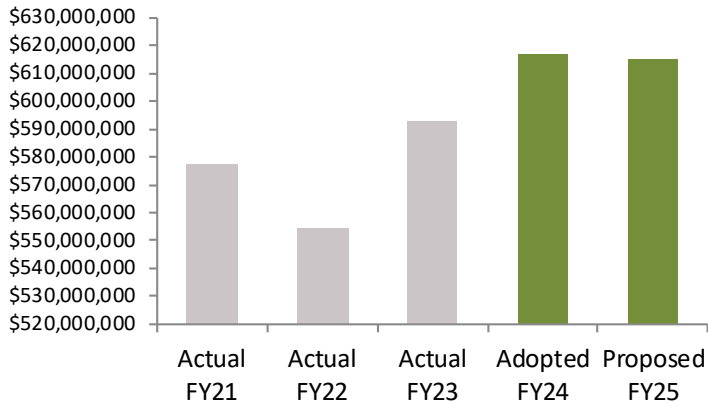
FUND SUMMARY

	Actual FY23	Adopted FY24	Proposed FY25
All Departments - Operating			
Personal Services	\$370,808,060	\$400,965,010	\$409,691,924
Other Services & Charges	124,085,887	166,582,491	164,987,654
Supplies	9,908,005	11,312,131	10,810,012
Capital Outlay	1,540,581	850,000	1,110,091
Debt Service	4,545	10,000	10,000
Transfers	76,165,927	37,289,868	28,564,577
Total Operating Expenditures	\$582,513,005	\$617,009,500	\$615,174,258
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	131,318,473	145,775,659	147,981,719
Department Total	\$131,318,473	\$145,775,659	\$147,981,719
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	131,318,473	145,775,659	147,981,719
Total Operating Expenditures	\$131,318,473	\$145,775,659	\$147,981,719
Total All Departments Operating and Non-Operating			
Personal Services	\$370,808,060	\$400,965,010	\$409,691,924
Other Services & Charges	124,085,887	166,582,491	164,987,654
Supplies	9,908,005	11,312,131	10,810,012
Capital Outlay	1,540,581	850,000	1,110,091
Debt Service	4,545	10,000	10,000
Transfers	207,484,399	183,065,527	176,546,296
Total General Fund Expenditures	\$713,831,477	\$762,785,159	\$763,155,977
Use of Fund Balance			
Beginning Fund Balance	\$135,480,444	\$145,893,950	\$147,418,676
Additions/(Reductions) to Fund Balance	10,413,505	1,524,726 *	0 **
Ending Fund Balance	\$145,893,950	\$147,418,676 *	\$147,418,676 **

* Estimated.

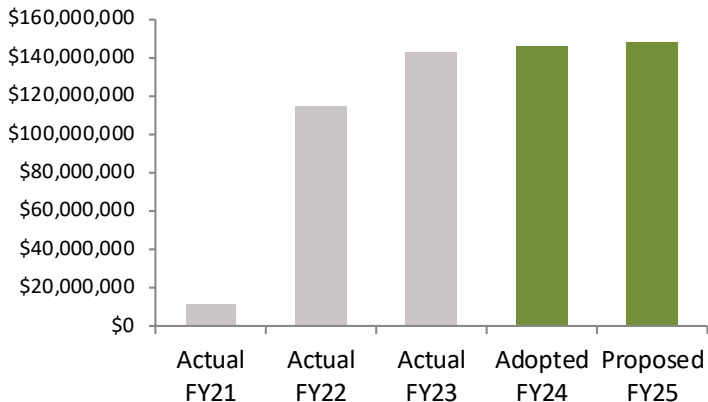
The General Fund is used to account for all funds received and disbursed for general municipal government purposes including all assets, liabilities, reserves, fund balances, revenues and expenditures that are not accounted for in any other fund.

**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 FY23	Adopted FY24	Proposed FY25
Revenues			
Department of Energy	(\$2,297)	\$0	\$281,505
Department of Homeland Security	42,467	0	0
Department of Housing and Urban Development	20,023,881	48,631,089	36,799,931
Department of Interior	38,625	76,469	39,578
Department of Justice	1,191,264	2,693,979	2,638,771
Department of Transportation	8,751,064	1,079,502	2,462,921
Department of the Treasury	1,358,419	50,000,000	42,000,000
Environmental Protection Agency	1,366,995	4,831,392	4,721,404
Federal Emergency Management Agency	0	0	0
Federal Railroad Administration	7,881	0	110,000
Other - Misc Grants, Loan Repayments, Etc.	1,450,960	0	0
State and Local Grants	422,211	1,043,951	1,170,784
Total Revenues ^(a)	\$34,651,471	\$108,356,382	\$90,224,894

	Actual FY23	Adopted FY24	Proposed FY25
Expenditures			
Development Services			
Personal Services	\$17,929	\$0	\$0
Other Services & Charges	0	0	0
Supplies	8,657	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$26,586	\$0	\$0
Fire			
Personal Services	(\$898)	\$0	\$0
Other Services & Charges	772	0	0
Supplies	0	0	0
Capital Outlay	35,088	0	0
Transfers	0	0	0
Department Total	\$34,963	\$0	\$0
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	25,895,590	50,000,000	42,000,000
Supplies	1,515,216	0	0
Capital Outlay	6,637,658	0	0
Transfers	0	0	0
Department Total	\$34,048,464	\$50,000,000	\$42,000,000
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	9,326	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$9,326	\$0	\$0

	Actual FY23	Adopted FY24	Proposed FY25
Planning			
Personal Services	\$1,955,222	\$6,019,130	\$5,711,954
Other Services & Charges	19,718,916	47,912,375	37,368,818
Supplies	20,554	35,950	35,425
Capital Outlay	6,000	0	0
Transfers	0	0	0
Department Total	\$21,700,693	\$53,967,455	\$43,116,197
Police			
Personal Services	\$1,130,519	\$2,549,746	\$2,886,981
Other Services & Charges	387,986	1,224,385	1,480,567
Supplies	66,039	413,286	207,881
Capital Outlay	225,251	0	331,758
Transfers	0	0	0
Department Total	\$1,809,795	\$4,187,417	\$4,907,187
Public Works			
Personal Services	\$113,956	\$201,510	\$201,510
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	8,219,968	0	0
Transfers	0	0	0
Department Total	\$8,333,924	\$201,510	\$201,510
All Departments			
Personal Services	\$3,216,728	\$8,770,386	\$8,800,445
Other Services & Charges	46,003,265	99,136,760	80,849,385
Supplies	1,619,792	449,236	243,306
Capital Outlay	15,123,966	0	331,758
Transfers	0	0	0
Total Expenditures	\$65,963,751	\$108,356,382	\$90,224,894

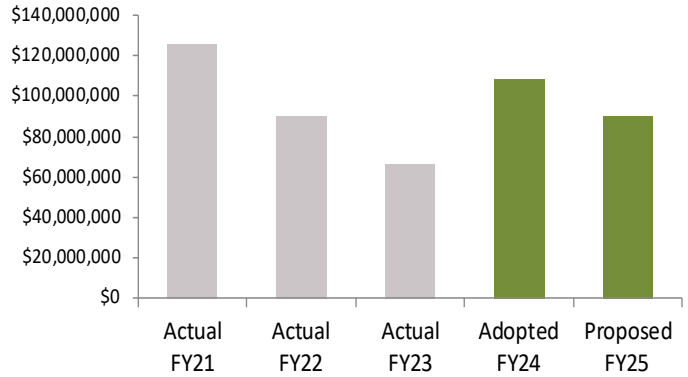
NOTES: Use of Fund Balance

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**

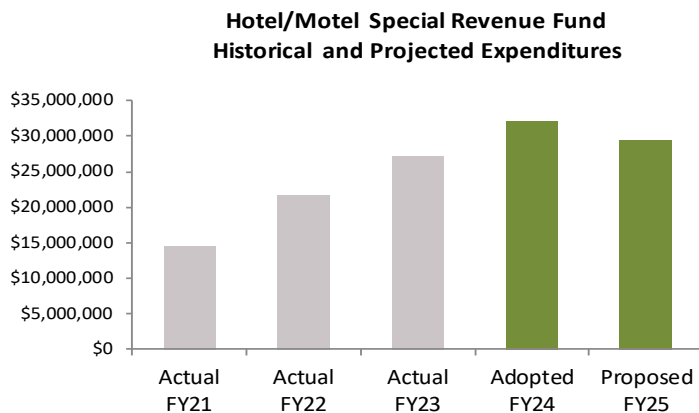


HOTEL/MOTEL TAX SPECIAL REVENUE FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Hotel/Motel Tax	\$18,313,367	\$17,075,485	\$19,899,770
Interest	177,919	167,068	319,568
Other	75,000	500,000	0
Transfers	9,892,406	9,053,771	8,353,658
Fund Balance	0	5,464,088	804,824
Total Revenues	\$28,458,692	\$32,260,412	\$29,377,820
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	8,587,761	8,812,637	10,169,742
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	18,573,825	23,447,775	19,208,078
Total Expenditures	\$27,161,586	\$32,260,412	\$29,377,820
Use of Fund Balance			
Beginning Fund Balance	\$1,770,102	\$3,067,209	\$5,198,391
Additions/(Reductions) to Fund Balance	1,297,107	2,131,182 *	(804,824) **
Ending Fund Balance	\$3,067,209	\$5,198,391 *	\$4,393,567 **

* 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.

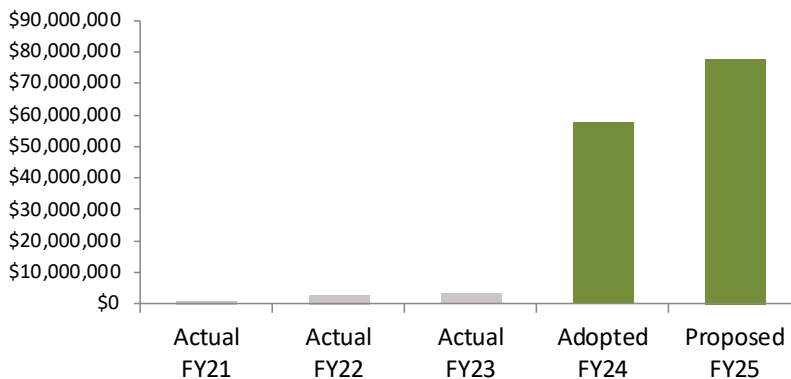
IMPACT FEE FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Impact Fees	\$10,659,822	\$7,283,717	\$17,346,747
Interest	1,020,455	437,862	2,067,196
Fund Balance	0	49,848,807	58,110,945
Total Revenues	\$11,680,277	\$57,570,386	\$77,524,888
Expenditures - Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,221,014	20,825,578	27,300,406
Supplies	0	0	0
Capital Outlay	2,197,754	36,744,808	50,224,482
Transfers	0	0	0
Department Total	\$3,418,768	\$57,570,386	\$77,524,888
Use of Fund Balance			
Beginning Fund Balance	\$45,352,415	\$53,613,924	\$58,110,945
Additions/(Reductions) to Fund Balance	8,261,509	4,497,021 *	(58,110,945) **
Ending Fund Balance	\$53,613,924	\$58,110,945 *	\$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.

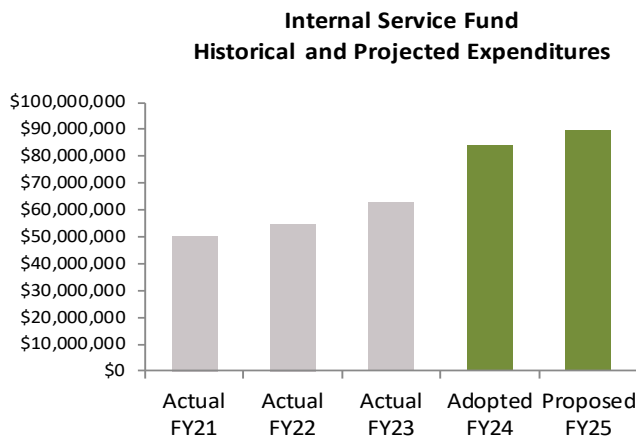
INTERNAL SERVICE FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Interest	\$403,650	\$88,684	\$0
Information Technology Chargebacks	34,507,870	38,901,480	41,215,482
Risk Management Chargebacks	19,817,733	26,749,141	28,068,836
Print Shop Chargebacks	878,301	1,076,901	1,135,285
Fleet Services Chargebacks	10,079,605	11,360,152	11,135,082
Licenses, Permits and Fees	0	0	0
Other	348,284	273,387	0
Services	0	0	0
Transfers	132,303	315,413	50,000
Fund Balance	0	5,183,293	8,077,136
Total Revenues	\$66,167,747	\$83,948,451	\$89,681,821
Expenditures			
City Manager's Office - Print Shop			
Personal Services	\$274,461	\$358,910	\$391,685
Other Services & Charges	475,487	613,772	634,679
Supplies	111,337	222,700	108,921
Capital Outlay	101,047	30,700	83,287
Transfers	0	0	0
Department Total	\$962,333	\$1,226,082	\$1,218,572
Finance - Risk Management			
Personal Services	\$952,760	\$1,313,252	\$1,279,242
Other Services & Charges	766,045	961,169	1,080,890
Supplies	16,812	24,629	24,532
Capital Outlay	0	0	0
Transfers	16,600,123	24,600,315	26,029,922
Department Total	\$18,335,740	\$26,899,365	\$28,414,586
General Services - Fleet Services			
Personal Services	\$2,818,614	\$3,287,508	\$3,283,248
Other Services & Charges	1,112,994	1,414,258	1,414,571
Supplies	6,234,787	7,156,400	6,891,572
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$10,166,395	\$11,858,166	\$11,589,391
Information Technology			
Personal Services	\$14,385,216	\$16,754,708	\$17,742,708
Other Services & Charges	6,468,667	9,744,618	10,214,774
Supplies	884,967	4,159,361	6,572,381
Capital Outlay	0	327,276	80,127
Transfers	11,677,181	12,978,875	13,849,282
Department Total	\$33,416,031	\$43,964,838	\$48,459,272

	Actual FY23	Adopted FY24	Proposed FY25
All Departments			
Personal Services	\$18,431,051	\$21,714,378	\$22,696,883
Other Services & Charges	8,823,194	12,733,817	13,344,914
Supplies	7,247,903	11,563,090	13,597,406
Capital Outlay	101,047	357,976	163,414
Transfers	28,277,304	37,579,190	39,879,204
Total Expenditures	\$62,880,498	\$83,948,451	\$89,681,821
Use of Fund Balance			
Beginning Fund Balance	\$10,151,812	\$13,439,060	\$16,758,979
Additions/(Reductions) to Fund Balance	3,287,248	3,319,919 *	(8,077,136) **
Ending Fund Balance	\$13,439,060	\$16,758,979 *	\$8,681,843 **

* 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

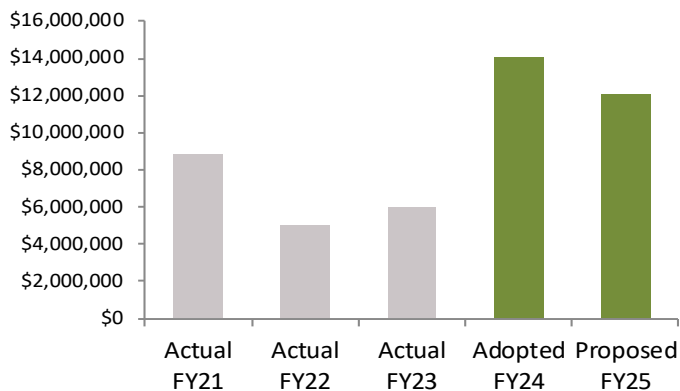
	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Medical Service Program Fee	\$7,111,145	\$9,764,344	\$7,282,481
Interest	259,718	78,808	228,712
Other	0	0	0
Fund Balance	0	4,263,200	4,551,642
Total Revenues	\$7,370,863	\$14,106,352	\$12,062,835
Expenditures - Fire			
Personal Services	\$0	\$3,350,128	\$3,638,570
Other Services & Charges	0	342,952	342,952
Supplies	0	570,120	570,120
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$0	\$4,263,200	\$4,551,642
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	6,008,811	9,843,152	7,511,193
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$6,008,811	\$9,843,152	\$7,511,193
All Departments			
Personal Services	\$0	\$3,350,128	\$3,638,570
Other Services & Charges	6,008,811	10,186,104	7,854,145
Supplies	0	570,120	570,120
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$6,008,811	\$14,106,352	\$12,062,835
Use of Fund Balance			
Beginning Fund Balance	\$11,217,471	\$12,579,523	\$10,959,679
Additions/(Reductions) to Fund Balance	1,362,052	(1,619,844) *	(4,551,642) **
Ending Fund Balance	\$12,579,523	\$10,959,679 *	\$6,408,037 **

* 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

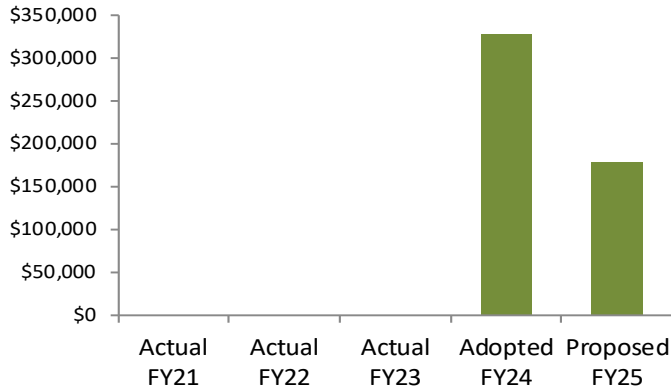
	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Sales Tax	\$0	\$0	\$0
Interest	5,925	15,687	8,757
Other	0	0	0
Fund Balance	0	312,603	170,324
Total Revenues	<u>\$5,925</u>	<u>\$328,290</u>	<u>\$179,081</u>
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	20,221	20,221
Supplies	0	0	0
Capital Outlay	0	5,600	158,860
Transfers	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$25,821</u>	<u>\$179,081</u>
Expenditures - Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	302,469	0
Transfers	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$302,469</u>	<u>\$0</u>
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	20,221	20,221
Supplies	0	0	0
Capital Outlay	0	308,069	158,860
Debt Service	0	0	0
Transfers	<u>\$0</u>	<u>\$328,290</u>	<u>\$179,081</u>
Use of Fund Balance			
Beginning Fund Balance	\$165,934	\$165,934	\$340,648
Additions/(Reductions) to Fund Balance	0	174,714 *	(170,324) **
Ending Fund Balance	<u>\$165,934</u>	<u>\$340,648</u> *	<u>\$170,324</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.

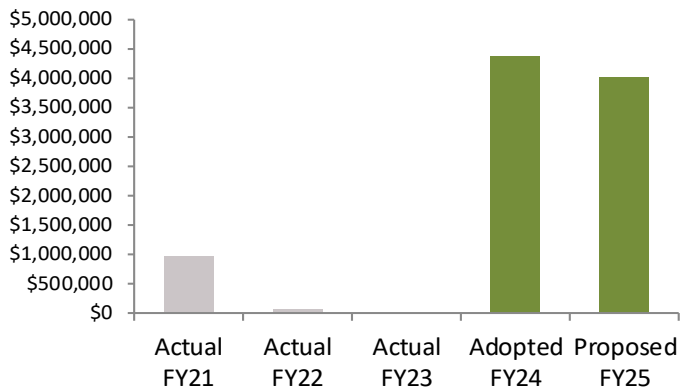
MAPS OPERATIONS FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Use Tax	\$0	\$0	\$0
Interest	82,577	9,875	0
Other	0	0	0
Transfers	0	0	0
Fund Balance	0	4,377,616	4,017,456
Total Revenues	\$82,577	\$4,387,491	\$4,017,456
Expenditures			
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	304,602
Supplies	0	0	0
Capital Outlay	0	731,600	1,778,284
Transfers	0	0	0
Department Total	\$0	\$731,600	\$2,082,886
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	27,713	0
Supplies	0	419,050	9,045
Capital Outlay	0	3,209,128	1,925,525
Transfers	0	0	0
Department Total	\$0	\$3,655,891	\$1,934,570
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	27,713	304,602
Supplies	0	419,050	9,045
Capital Outlay	0	3,940,728	3,703,809
Transfers	0	0	0
Total Expenditures	\$0	\$4,387,491	\$4,017,456
Use of Fund Balance			
Beginning Fund Balance	\$4,040,098	\$4,122,675	\$4,017,456
Additions/(Reductions) to Fund Balance	82,577	(105,219) *	(4,017,456) **
Ending Fund Balance	\$4,122,675	\$4,017,456 *	\$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

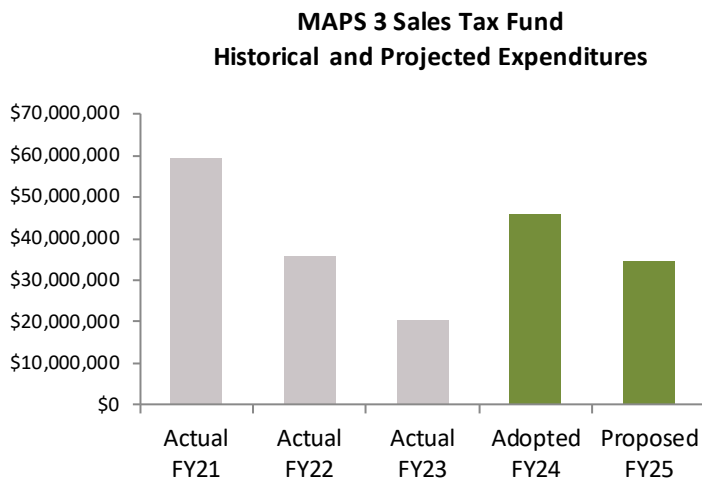
replacing capital as needed on any or all of the nine major MAPS projects. The MAPS Operations Fund budget reflects only the funding for adopted expenditures.

MAPS 3 SALES TAX FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Sales Tax	\$69,415	\$0	\$0
Interest	950,171	755,342	0
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	44,992,391	34,556,171
Total Revenues	\$1,019,586	\$45,747,733	\$34,556,171
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	640	3,249	23,720
Supplies	620,520	0	850
Capital Outlay	19,905,919	45,611,316	34,398,433
Transfers	0	133,168	133,168
Total Expenditures	\$20,527,079	\$45,747,733	\$34,556,171
Use of Fund Balance			
Beginning Fund Balance	\$59,750,500	\$40,243,008	\$34,556,171
Additions/(Reductions) to Fund Balance	(19,507,492)	(5,686,837) *	(34,556,171) **
Ending Fund Balance	\$40,243,008	\$34,556,171 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

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

MAPS 3 USE TAX FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Use Tax	(\$20,392)	\$0	\$0
Interest	101,116	66,886	108,505
Service Charges	31,923	0	0
Transfers	0	0	0
Fund Balance	0	3,884,676	3,605,270
Other	228,065	0	0
Total Revenues	<u>\$340,713</u>	<u>\$3,951,562</u>	<u>\$3,713,775</u>
Expenditures			
City Manager's Office			
Personal Services	\$144,886	\$59,165	\$15,150
Other Services & Charges	164,142	400,300	1,229,733
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$309,028</u>	<u>\$459,465</u>	<u>\$1,244,883</u>
Fire Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	43	1,874,687
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$43</u>	<u>\$1,874,687</u>
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	<u>\$0</u>	<u>\$207,969</u>	<u>\$207,969</u>
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	1,874,644	124,466
Transfers	0	0	0
Department Total	<u>\$0</u>	<u>\$1,874,644</u>	<u>\$124,466</u>

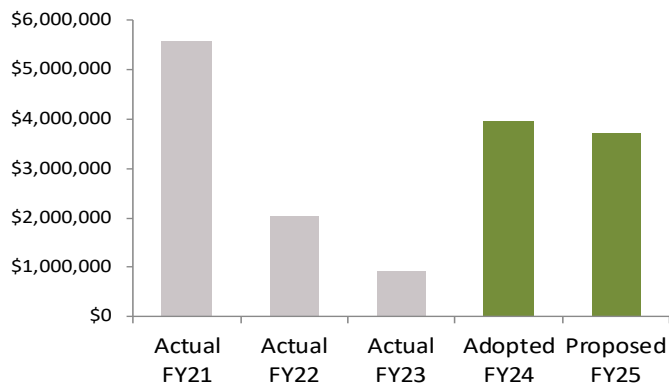
FUND SUMMARY

	Actual FY23	Adopted FY24	Proposed FY25
Police Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,128	5,909	5,909
Supplies	211,459	1,366,033	174,476
Capital Outlay	400,000	37,499	81,385
Transfers	0	0	0
Department Total	\$612,587	\$1,409,441	\$261,770
All Departments			
Personal Services	\$144,886	\$59,165	\$15,150
Other Services & Charges	165,270	414,535	1,243,968
Supplies	211,459	1,366,033	174,476
Capital Outlay	400,000	2,111,829	2,280,181
Transfers	0	0	0
Total Expenditures	\$921,615	\$3,951,562	\$3,713,775
Use of Fund Balance			
Beginning Fund Balance	\$5,208,076	\$4,627,173	\$3,713,162
Additions/(Reductions) to Fund Balance	(580,903)	(914,011) *	(3,605,270) **
Ending Fund Balance	\$4,627,173	\$3,713,162 *	\$107,892 **

* 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.

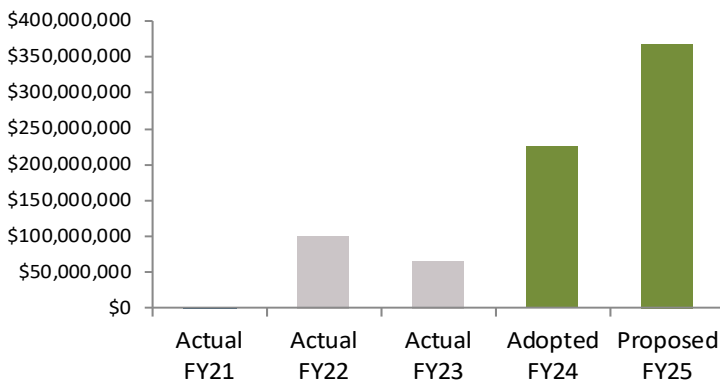
MAPS 4 PROGRAM FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Interest	\$4,692,348	\$0	\$0
Transfers	131,318,473	145,775,659	147,981,719
Fund Balance	0	79,565,095	219,619,655
Other	1,112,150	0	0
Total Revenues	\$137,122,970	\$225,340,754	\$367,601,374
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	35,795,643	225,340,754	367,601,374
Transfers	31,163,977	0	0
Total Expenditures	\$66,959,620	\$225,340,754	\$367,601,374
Use of Fund Balance			
Beginning Fund Balance	\$159,910,454	\$230,073,804	\$219,619,655
Additions/(Reductions) to Fund Balance	70,163,350	(10,454,149) *	0 **
Ending Fund Balance	\$230,073,804	\$219,619,655 *	\$219,619,655 **

* 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.

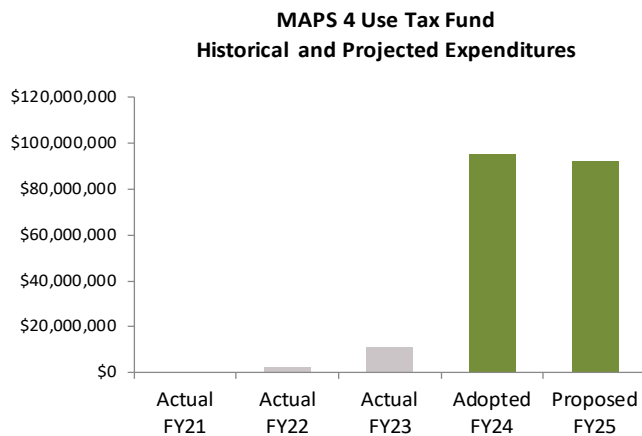
MAPS 4 USE TAX FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Use Tax	\$30,987,254	\$32,013,732	\$34,500,371
Interest	1,348,657	1,482,565	4,824,262
Service Charges	766,631	0	0
Transfers	(0)	598,399	0
Fund Balance	0	61,204,035	52,441,266
Other	84,153	75,605	60,847
Total Revenues	<u>\$33,186,695</u>	<u>\$95,374,336</u>	<u>\$91,826,746</u>
Expenditures			
City Manager's Office			
Personal Services	\$2,492,248	\$3,054,697	\$3,073,524
Other Services & Charges	1,120,026	14,473,091	8,434,703
Supplies	25,998	114,500	114,500
Capital Outlay	0	0	250,000
Transfers	0	0	0
Department Total	<u>\$3,638,272</u>	<u>\$17,642,288</u>	<u>\$11,872,727</u>
Fire Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	56,428	130,000	21,609
Supplies	490,106	1,491,066	316,391
Capital Outlay	1,422,185	26,955,508	33,431,071
Transfers	0	0	0
Department Total	<u>\$1,968,719</u>	<u>\$28,576,574</u>	<u>\$33,769,071</u>
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	46,165	445,198	315,224
Supplies	3,933,971	5,031,874	4,670,760
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$3,980,136</u>	<u>\$5,477,072</u>	<u>\$4,985,984</u>

	Actual FY23	Adopted FY24	Proposed FY25
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	19,384,019	9,422,419
Transfers	0	0	0
Department Total	\$0	\$19,384,019	\$9,422,419
Police Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	12,521	11,000	333,120
Supplies	1,181,350	18,652,980	22,842,892
Capital Outlay	0	5,630,403	8,600,533
Transfers	0	0	0
Department Total	\$1,193,872	\$24,294,383	\$31,776,545
All Departments			
Personal Services	\$2,492,248	\$3,054,697	\$3,073,524
Other Services & Charges	1,235,140	15,059,289	9,104,656
Supplies	5,631,425	25,290,420	27,944,543
Capital Outlay	1,422,185	51,969,930	51,704,023
Transfers	0	0	0
Total Expenditures	\$10,780,998	\$95,374,336	\$91,826,746
Use of Fund Balance			
Beginning Fund Balance	\$53,409,485	\$75,815,182	\$52,441,266
Additions/(Reductions) to Fund Balance	22,405,697	(23,373,916) *	(52,441,266) **
Ending Fund Balance	\$75,815,182	\$52,441,266 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

OKLAHOMA CITY IMPROVEMENT AND SPECIAL SERVICES ASSESSMENT DISTRICTS FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Assessments	\$4,205,023	\$6,012,549	\$6,891,473
Interest	55,150	32,220	86,320
Service Charges	0	750	645
Transfers	0	0	0
Fund Balance	0	0	0
Total Revenues	\$4,260,174	\$6,045,519	\$6,978,438
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	4,500,210	6,045,519	6,978,438
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$4,500,210	\$6,045,519	\$6,978,438
Use of Fund Balance			
Beginning Fund Balance	\$2,995,171	\$2,755,134	\$0
Additions/(Reductions) to Fund Balance	(240,036)	(2,755,134) *	0 **
Ending Fund Balance	\$2,755,134	\$0 *	\$0 **

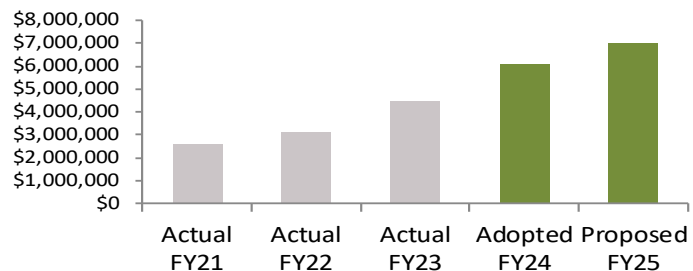
* Estimated.

** 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

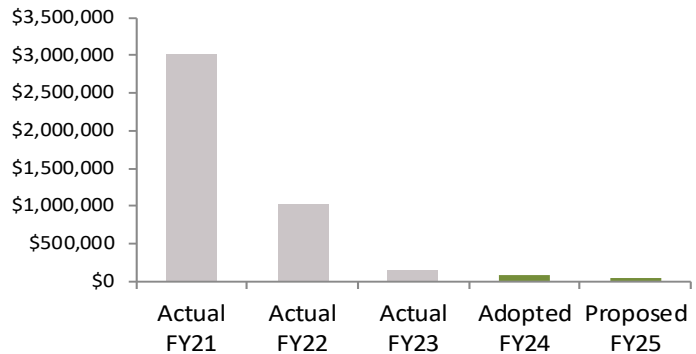
	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
City/Schools Sales Tax	\$0	\$0	\$0
Interest	1,976	0	0
Other	0	0	0
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	81,285	35,344
Total Revenues	\$1,976	\$81,285	\$35,344
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	49,951	878
Supplies	0	0	0
Capital Outlay	140,400	31,334	34,466
Transfers	0	0	0
Total Expenditures	\$140,400	\$81,285	\$35,344
Use of Fund Balance			
Beginning Fund Balance	\$220,121	\$81,697	\$35,344
Additions/(Reductions) to Fund Balance	(138,424)	(46,353) *	(35,344) **
Ending Fund Balance	\$81,697	\$35,344 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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



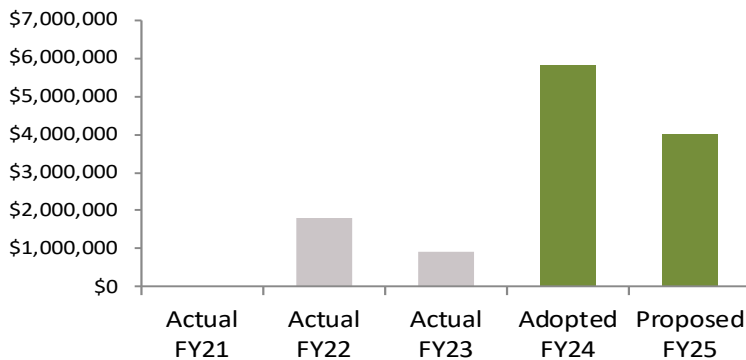
OKLAHOMA CITY TAX INCREMENT FINANCING (TIF) FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Tax Increment Financing Match	\$0	\$5,250,000	\$3,970,000
Interest	16,429	0	16,368
Fund Balance	0	550,000	0
Total Revenues	\$16,429	\$5,800,000	\$3,986,368
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	909,658	5,800,000	3,986,368
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Reserve for Future Capital Costs	0	0	0
Total Expenditures	\$909,658	\$5,800,000	\$3,986,368
Use of Fund Balance			
Beginning Fund Balance	\$893,229	\$0	\$0
Additions/(Reductions) to Fund Balance	(893,229)	0 *	0 **
Ending Fund Balance	\$0	\$0 *	\$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

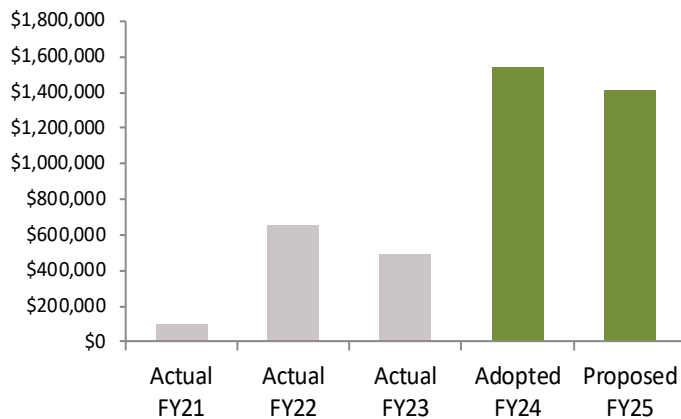
	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Police and Fire Equipment Sales Tax	\$0	\$0	\$0
Interest	32,123	30,698	37,505
Other	1,850	0	0
Fund Balance	0	1,512,797	1,368,353
Total Revenues	\$33,973	\$1,543,495	\$1,405,858
Expenditures			
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	568,600	565,477
Supplies	0	102,630	98,067
Capital Outlay	0	422,455	330,988
Transfers	0	0	0
Department Total	\$0	\$1,093,685	\$994,532
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	1,936	1,936
Supplies	0	0	0
Capital Outlay	0	7,010	7,010
Transfers	0	0	0
Department Total	\$0	\$8,946	\$8,946
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	47,425	76,505	82,545
Supplies	513,803	162,813	91,787
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$561,228	\$239,318	\$174,332
Non-Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	30,698	57,200
Transfers	0	0	0
Department Total	\$0	\$30,698	\$57,200

	Actual FY23	Adopted FY24	Proposed FY25
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	3,483	0
Capital Outlay	0	167,365	170,848
Transfers	0	0	0
Department Total	\$0	\$170,848	\$170,848
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	47,425	647,041	649,958
Supplies	513,803	268,926	189,854
Capital Outlay	0	627,528	566,046
Transfers	0	0	0
Total Expenditures	\$561,228	\$1,543,495	\$1,405,858
Use of Fund Balance			
Beginning Fund Balance	\$1,957,853	\$1,430,598	\$2,736,706
Additions/(Reductions) to Fund Balance	(527,255)	1,306,108 *	(1,368,353) **
Ending Fund Balance	\$1,430,598	\$2,736,706 *	\$1,368,353 **

* 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)

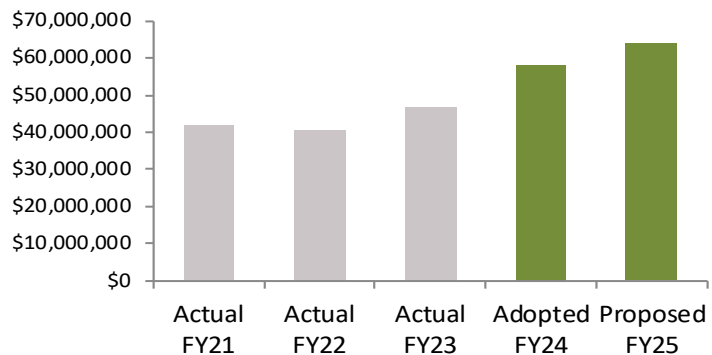
	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Special Sales Tax	\$53,653,000	\$54,665,872	\$55,771,138
Interest	717,733	672,914	1,198,581
Other	419,806	0	0
Service Charges	122,552	159,000	151,107
Transfers	0	0	0
Fund Balance	0	2,756,086	6,953,865
Total Revenues	\$54,913,092	\$58,253,872	\$64,074,691
Expenditures - Police			
Personal Services	\$39,147,407	\$44,960,900	\$45,568,383
Other Services & Charges	3,667,510	7,081,890	7,761,905
Supplies	3,694,292	3,295,377	3,799,239
Capital Outlay	400,626	2,915,705	6,945,164
Transfers	6,976	0	0
Total Expenditures	\$46,916,811	\$58,253,872	\$64,074,691
Use of Fund Balance			
Beginning Fund Balance	\$27,886,478	\$35,882,758	\$38,540,311
Additions/(Reductions) to Fund Balance	7,996,280	2,657,553 *	(6,953,865) **
Ending Fund Balance	\$35,882,758	\$38,540,311 *	\$31,586,446 **

* 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**



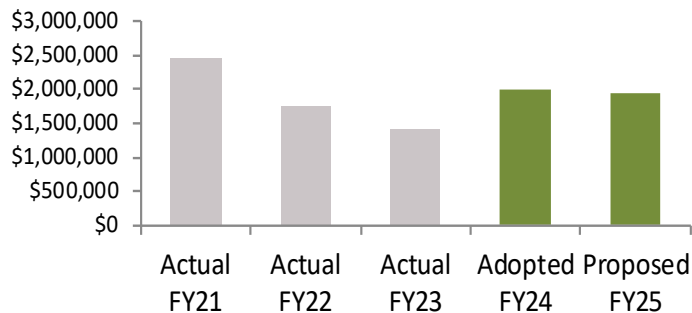
SPECIAL ASSESSMENT DISTRICTS FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Assessments	\$0	\$1,997,000	\$1,947,000
Interest	0	0	0
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	0	0
Total Revenues	\$0	\$1,997,000	\$1,947,000
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,395,268	1,997,000	1,947,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$1,395,268	\$1,997,000	\$1,947,000
Use of Fund Balance			
Beginning Fund Balance	\$1,634,165	\$238,897	\$0
Additions/(Reductions) to Fund Balance	(1,395,268)	(238,897) *	0 **
Ending Fund Balance	\$238,897	\$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

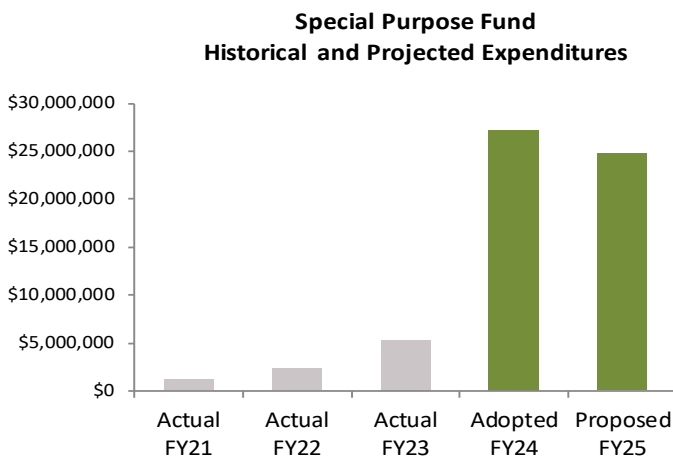
	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Donations	\$3,865,854	\$1,681,940	\$849,669
Fees	74,509	100,726	40,000
Interest	618,178	201,912	492,446
Other	872,500	2,142,500	2,810,000
Service Charges	87,837	59,120	164,176
Transfers	125,000	1,600,000	2,000,000
Fund Balance	0	21,345,757	18,448,051
Total Revenues	\$5,643,878	\$27,131,955	\$24,804,342
Expenditures			
City Clerk's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	776	794
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$776	\$794
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	7	7
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	11,431	32,599
Department Total	\$0	\$11,438	\$32,606
Development Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	292,057	1,439,146	1,185,156
Supplies	89,764	93,450	120,019
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$381,820	\$1,532,596	\$1,305,175
Fire			
Personal Services	\$0	\$0	\$532,554
Other Services & Charges	0	12,263	12,263
Supplies	0	123,963	127,252
Capital Outlay	0	0	79,686
Transfers	0	0	0
Department Total	\$0	\$136,226	\$751,755

	Actual FY23	Adopted FY24	Proposed FY25
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	6,209,750	7,639,434
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$6,209,750	\$7,639,434
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	568,825	1,870,971	2,408,936
Supplies	146,605	1,896,981	1,765,523
Capital Outlay	498,038	3,551,583	3,894,360
Transfers	0	0	0
Department Total	\$1,213,468	\$7,319,535	\$8,068,819
Planning			
Personal Services	\$0	\$0	\$0
Other Services & Charges	105,692	669,415	384,366
Supplies	0	3,974	3,660
Capital Outlay	95,000	138,814	266,337
Transfers	0	0	0
Department Total	\$200,692	\$812,203	\$654,363
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,250	16,359	1,650
Supplies	0	27,907	43,698
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,250	\$44,266	\$45,348
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,339,857	8,681,514	4,007,759
Supplies	0	1,975	0
Capital Outlay	103,351	2,364,788	2,298,071
Transfers	0	16,888	218
Department Total	\$3,443,208	\$11,065,165	\$6,306,048

	Actual FY23	Adopted FY24	Proposed FY25
All Departments			
Personal Services	\$0	\$0	\$532,554
Other Services & Charges	4,307,681	18,900,201	15,640,365
Supplies	236,368	2,148,250	2,060,152
Capital Outlay	696,389	6,055,185	6,538,454
Transfers	0	28,319	32,817
Total Expenditures	\$5,240,439	\$27,131,955	\$24,804,342
Use of Fund Balance			
Beginning Fund Balance	\$22,422,911	\$22,826,351	\$18,448,051
Additions/(Reductions) to Fund Balance	403,439	(4,378,300) *	(18,448,051) **
Ending Fund Balance	\$22,826,351	\$18,448,051 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

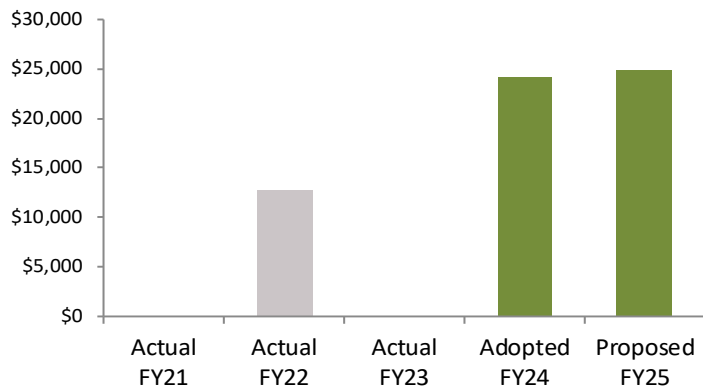
SPORTS FACILITIES SALES TAX FUND (OKLAHOMA CITY SPORTS FACILITIES IMPROVEMENT SALES TAX FUND)

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Sports Facilities Sales Tax	\$0	\$0	\$0
Interest	481	381	626
Other	0	0	0
Fund Balance	0	23,779	24,352
Total Revenues	\$481	\$24,160	\$24,978
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	24,160	24,978
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$0	\$24,160	\$24,978
Use of Fund Balance			
Beginning Fund Balance	\$23,548	\$24,030	\$24,656
Additions/(Reductions) to Fund Balance	481	626 *	(24,352) **
Ending Fund Balance	\$24,030	\$24,656 *	\$304 **

* 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.

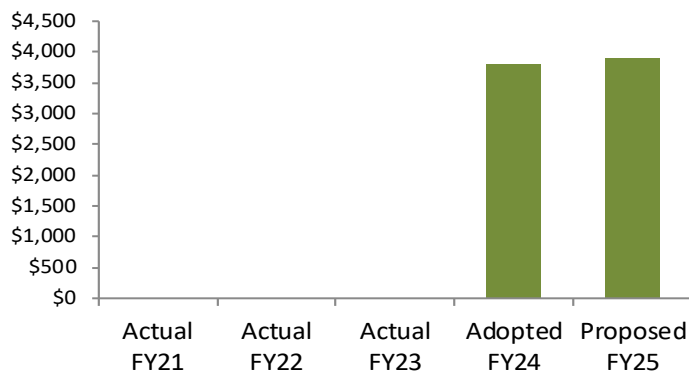
SPORTS FACILITIES USE TAX FUND (OKLAHOMA CITY SPORTS FACILITIES IMPROVEMENT USE TAX FUND)

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Sports Facilities Use Tax	\$0	\$0	\$0
Interest	75	64	88
Other	0	0	0
Fund Balance	0	3,729	3,819
Total Revenues	\$75	\$3,793	\$3,907
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	3,793	3,907
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$3,793	\$3,907
Use of Fund Balance			
Beginning Fund Balance	\$3,693	\$3,769	\$3,819
Additions/(Reductions) to Fund Balance	75	50 *	(3,819) **
Ending Fund Balance	\$3,769	\$3,819 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

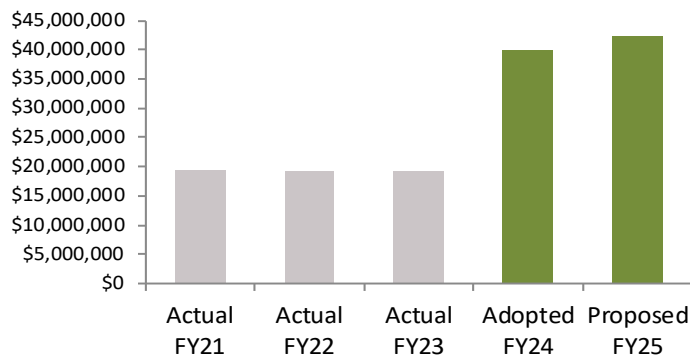
STORMWATER DRAINAGE UTILITY FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Fees	\$19,242,433	\$19,554,916	\$19,979,264
Interest	485,952	267,303	695,326
Other	0	0	0
Permits	147,650	161,628	137,203
Reimbursements	255,766	270,000	255,766
Service Charges	2,214,395	2,096,865	307,080
Transfers	0	0	0
Fund Balance	0	17,726,074	20,844,484
Total Revenues	\$22,346,196	\$40,076,786	\$42,219,123
Expenditures - Public Works			
Personal Services	\$11,542,364	\$13,977,487	\$14,255,962
Other Services & Charges	5,698,572	18,629,525	19,715,692
Supplies	1,074,894	1,661,895	1,464,969
Capital Outlay	813,237	5,807,879	6,782,500
Transfers	0	0	0
Total Expenditures	\$19,129,067	\$40,076,786	\$42,219,123
Use of Fund Balance			
Beginning Fund Balance	\$22,257,804	\$25,474,933	\$41,891,708
Additions/(Reductions) to Fund Balance	3,217,129	16,416,775 *	(20,844,484) **
Ending Fund Balance	\$25,474,933	\$41,891,708 *	\$21,047,224 **

* 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.

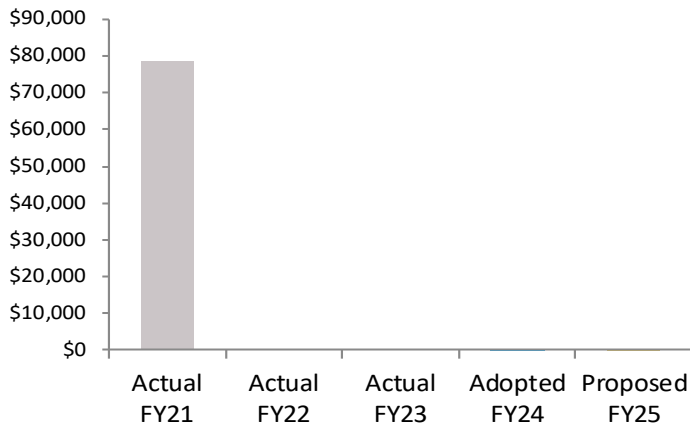
STREET AND ALLEY FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Interest	\$2	\$0	\$0
Other	0	0	0
Fund Balance	0	100	102
Total Revenues	\$2	\$100	\$102
Expenditures - Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	100	102
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$0	\$100	\$102
Use of Fund Balance			
Beginning Fund Balance	\$99	\$101	\$102
Additions/(Reductions) to Fund Balance	2	1 *	(102) **
Ending Fund Balance	\$101	\$102 *	\$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.

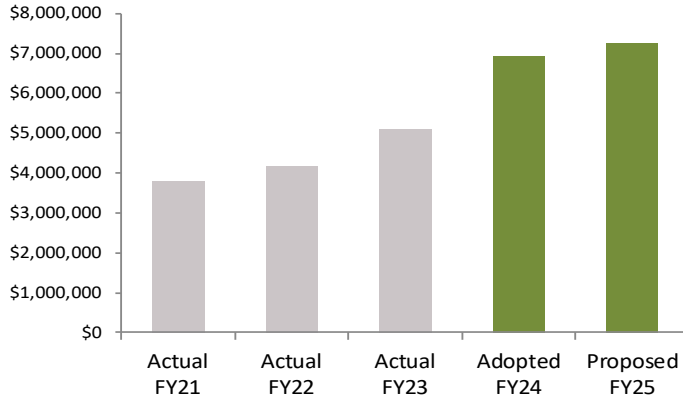
TRANSPORTATION AND PARKING FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Interest	\$19,424	\$17,715	\$33,158
Other	0	0	0
Service Charges	343,942	672,148	715,070
Transfers	5,060,344	6,137,341	6,522,022
Fund Balance	0	128,430	0
Total Revenues	<u>\$5,423,710</u>	<u>\$6,955,634</u>	<u>\$7,270,250</u>
Expenditures			
Parking			
Personal Services	\$501,953	\$1,161,756	\$1,248,012
Other Services & Charges	367,032	522,611	542,341
Supplies	266,515	182,087	150,471
Capital Outlay	0	84,484	0
Transfers	0	0	0
Department Total	<u>\$1,135,500</u>	<u>\$1,950,938</u>	<u>\$1,940,824</u>
Public Transportation			
Personal Services	\$3,574,343	\$4,492,716	\$4,796,034
Other Services & Charges	373,594	511,980	531,792
Supplies	0	0	1,600
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$3,947,937</u>	<u>\$5,004,696</u>	<u>\$5,329,426</u>
All Departments			
Personal Services	\$4,076,295	\$5,654,472	\$6,044,046
Other Services & Charges	740,626	1,034,591	1,074,133
Supplies	266,515	182,087	152,071
Capital Outlay	0	84,484	0
Transfers	0	0	0
Total Expenditures	<u>\$5,083,436</u>	<u>\$6,955,634</u>	<u>\$7,270,250</u>
Use of Fund Balance			
Beginning Fund Balance	\$143,255	\$483,529	\$845,174
Additions/(Reductions) to Fund Balance	340,274	361,645 *	0 **
Ending Fund Balance	<u>\$483,529</u>	<u>\$845,174</u> *	<u>\$845,174</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

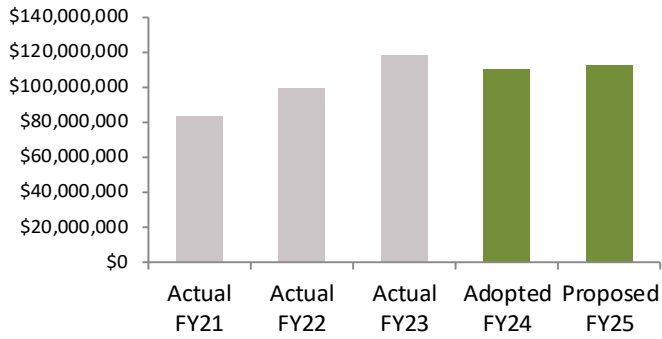
UTILITIES FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Interest	\$484,490	\$512,171	\$557,429
Other	0	0	0
Service charges	0	0	0
Transfers	117,146,000	107,112,970	111,011,774
Fund Balance	0	2,193,931	1,200,000
Total Revenues	\$117,630,490	\$109,819,072	\$112,769,203
Expenditures			
Solid Waste			
Personal Services	\$8,848,336	\$9,788,772	\$9,767,083
Other Services & Charges	1,936,614	3,498,843	3,439,170
Supplies	170,324	236,550	236,550
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$10,955,274	\$13,524,165	\$13,442,803
Water			
Personal Services	\$33,207,576	\$37,557,914	\$40,460,355
Other Services & Charges	30,354,979	15,134,438	14,902,518
Supplies	13,138,676	6,393,914	6,006,979
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$76,701,230	\$59,086,266	\$61,369,852
Wastewater			
Personal Services	\$22,078,394	\$25,539,697	\$27,552,413
Other Services & Charges	7,347,619	10,229,756	8,592,997
Supplies	1,444,863	1,439,188	1,811,138
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$30,870,877	\$37,208,641	\$37,956,548
All Departments			
Personal Services	\$64,134,306	\$72,886,383	\$77,779,851
Other Services & Charges	39,639,212	28,863,037	26,934,685
Supplies	14,753,862	8,069,652	8,054,667
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$118,527,381	\$109,819,072	\$112,769,203
Use of Fund Balance			
Beginning Fund Balance	\$7,105,379	\$6,208,488	\$10,679,306
Additions/(Reductions) to Fund Balance	(896,891)	4,470,818 *	(1,200,000) **
Ending Fund Balance	\$6,208,488	\$10,679,306 *	\$9,479,306 **

* 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

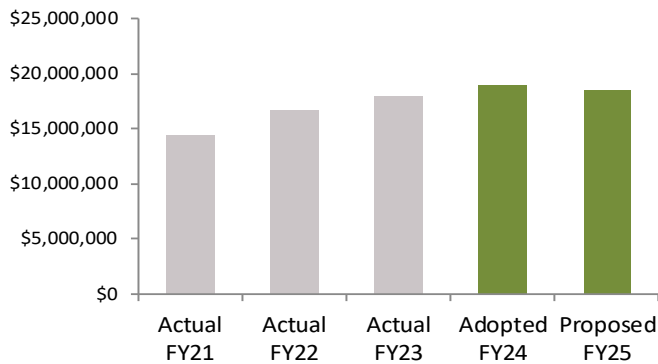
fund are made for water treatment; maintenance and repairs of water, wastewater, and solid waste management systems, utility customer service and billing functions, and refuse collection activities.

ZOO SALES TAX FUND

	Actual FY23	Adopted FY24	Proposed FY25
Revenues			
Zoo Sales Tax Revenue	\$17,884,333	\$18,221,958	\$18,487,117
Interest	0	1,000	0
Other	139,019	864,439	90,909
Fund Balance	0	0	0
Total Revenues	\$18,023,352	\$19,087,397	\$18,578,026
Expenditures - Zoo			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	18,023,302	19,087,397	18,578,026
Total Expenditures	\$18,023,302	\$19,087,397	\$18,578,026
Use of Fund Balance			
Beginning Fund Balance	\$0	\$50	\$0 **
Additions/(Reductions) to Fund Balance	50	(50) *	0 **
Ending Fund Balance	\$50	\$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.

