



FUND SUMMARIES

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OVERVIEW OF FUND SUMMARIES

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

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

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

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

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

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

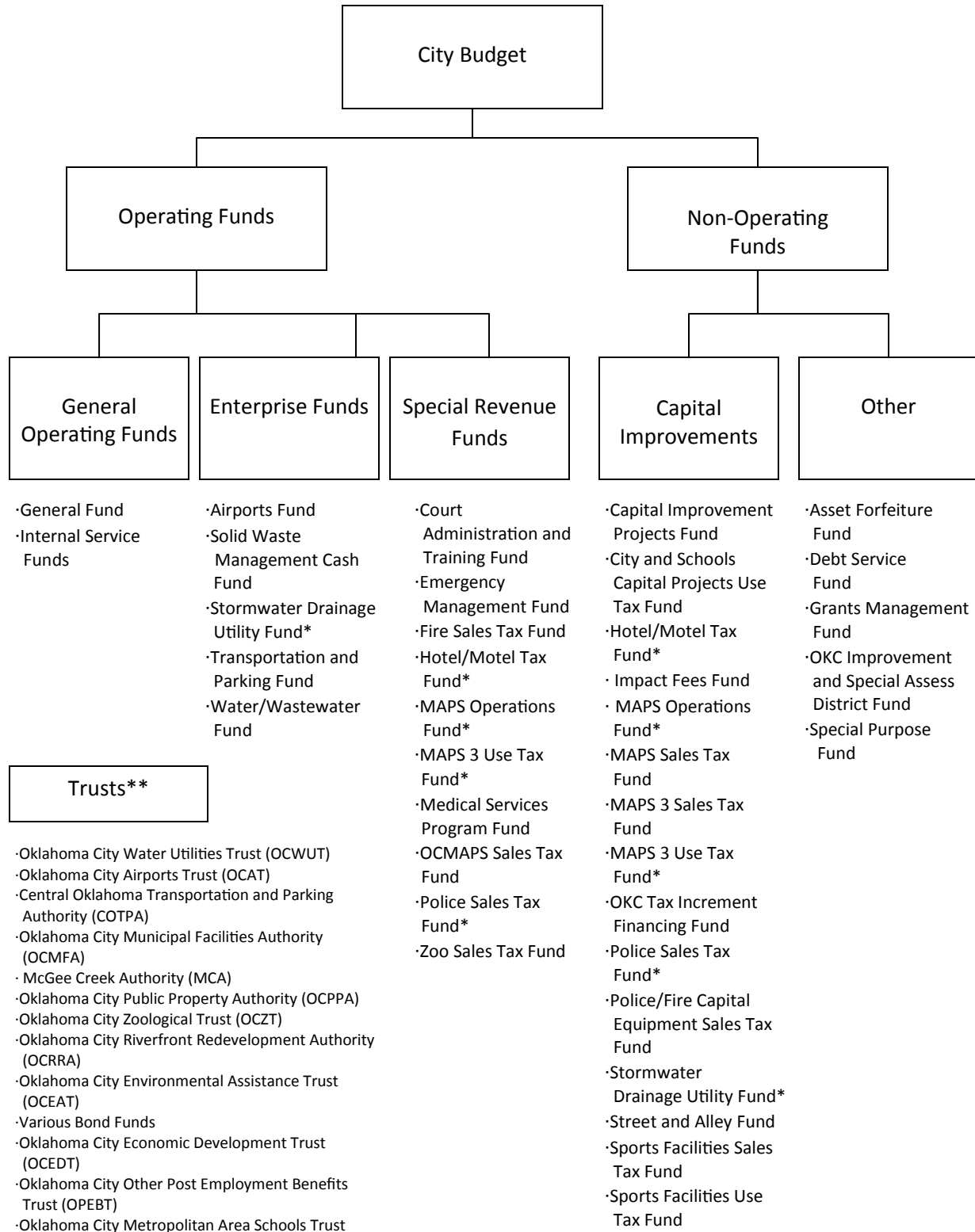
The diagram on the following page categorizes each of the City’s funds. The fund summaries on the subsequent pages are listed in alphabetical order for ease of reference.

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
Historical and Projected Expenditures
Fiscal Year Ending June 30**

Fiscal Year	Expenditure (\$)
Actual FY14	~\$401,000,000
Actual FY15	~\$410,000,000
Actual FY16	~\$415,000,000
Adopted FY17	~\$405,000,000
Adopted FY18	~\$404,000,000

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 & 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 General	Earmarked Sales Tax	Fire Expenditures	Local Law/Public
Hotel/Motel Tax Special Revenue*	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	Administrative
MAPS 3 Use Tax*	Special Use Tax	Administration of MAPS 3 Projects	Local Law/Public
MAPS Operations*	Fund Balance	Canal Maintenance	Local Law/Public
Medical Services Program	User Fees	Ambulance Service	Administrative
OKC Metro Area Public School Sales Tax	Fund Balance	Administration of OCMAPS Projects	Local Law/Public
Oklahoma City Zoo Tax	Earmarked Sales Tax	Zoo Expenditures	Local Law/Public
Police Services, Facilities or Equipment Tax*	Earmarked Sales Tax	Police Expenditures	Local Law/Public
Solid Waste Management	Transfer from OCEAT	Solid Waste Enterprise Expenditures	Administrative
Stormwater Drainage Utility*	Stormwater Drainage Fees	Stormwater Testing and Treatment	State/Local Law
Transportation and Parking	Transfer from COTPA, General Fund	Mass Trans. and Parking Administration	Administrative
Water/Wastewater	Transfer from OCWUT	Water/Wastewater Utilities	Administrative
Non-Operating Funds			
Asset Forfeiture	Property/Money Seized in Drug Cases	Police Functions as Dictated by Federal	Admin./Fed. Guidelines
Capital Improvement Projects	Transfer from Other Funds/Interest	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	Public Initiative
MAPS 3 Use Tax*	Special Use Tax	Public Safety Capital Project	Local Law/Public
MAPS Operations*	Fund Balance	Maint. and Replacement for MAPS	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	Payment to Districts for Improvements	State Law/Local Law
OKC Sports Facilities Improvement Sales Tax	Fund Balance	Capital Improvements to Sports	Local Law/Public
OKC Sports Facilities Improvement Use Tax	Fund Balance	Capital Improvements to Sports	Local Law/Public
OKC Tax Increment Financing	State Match - Sales and Use Tax	Infrastructure Improvements in	Admin./Public
Police and Fire Capital Equipment Sales Tax	Fund Balance	Public Safety Capital Equipment	Local Law/Public
Police Services, Facilities or Equipment Tax*	Earmarked Sales Tax	Police Capital Projects	Local Law/Public
Special Purpose	Donations	Earmarked by Donors	State Law
Stormwater Drainage Utility*	Stormwater Drainage Fees	Multi-year Contracts / Capital Projects	State/Local Law
Street and Alley	Fund Balance	Street Projects	Public Initiative
Trust Funds			
Central Oklahoma Transportation and Parking	City Subsidy/Grants/Parking Fees/Bus	Transportation/Parking Expenditures	State Law/Trust
McGee Creek Authority	Transfer from OCWUT	Debt Service	State Law/Trust
Oklahoma City Airports Trust	Landing Fees/Rentals/Parking	Transfer to Enterprise & Capital	State Law/Trust
Oklahoma City Economic Development Trust	GOLT bonds, Gen Fund, TIF Revenue	Economic Development activities	State Law/Trust
Oklahoma City Environmental Assistance Trust	Solid Waste Fees	Transfers to Solid Waste and Contracts	State Law/Trust
Oklahoma City Metropolitan Area Public Schools	Fund Balance	School Related Capital Projects	State Law/Referendum
Oklahoma City Municipal Facilities Authority	Transfers from Other Funds	Primarily Long Term Insurance	State Law/Trust
Oklahoma City Public Property Authority	Golf Fees and Transfers from Other Funds	Golf Expenditures, Facility	State Law/Trust
Oklahoma City Riverfront Redevelopment	Sand Mining/Royalties	River Park Plan	State Law/Trust
Oklahoma City Water Utilities Trust	Water/Sewer Fees	Transfer to Enterprise & Capital	State Law/Trust
Oklahoma City Zoological Trust	Zoo Admissions, Zoo Sales Tax	Zoo Expenditures & Capital Projects	State Law/Trust
Other Post Employee Benefits Trust	City and Retiree Health Ins Contributions	Retiree Health Insurance	State Law/Trust
Various Bond Funds	Bond Sales	Capital Projects	State Law/Referendum

* Has an operating and non-operating component

CHANGES IN FUND BALANCE

Fund	Estimated Beginning Balance	Budgeted Revenues*	Budgeted Expenditures	Estimated Ending Balance	\$ Change	% Change
Airports Fund	\$372,056	\$17,813,606	\$17,813,606	\$372,056	\$0	0.00% (e)
Asset Forfeiture Fund	1,413,755	1,228,924	1,783,259	859,420	(554,335)	-39.21% (b)
Capital Improvement Projects Fund	40,392,438	7,383,444	47,775,882	0	(40,392,438)	-100.00% (b)
City and Sch Cap Proj Use Tax Fund	3,180,760	100,981	3,281,741	0	(3,180,760)	-100.00% (d)
Court Administration and Training Fund	887,874	1,903,495	2,099,847	691,522	(196,352)	-22.11% (c)
Debt Service Fund	99,406,675	92,046,354	89,804,078	101,648,951	2,242,276	2.26% (c)
Emergency Management Fund	394,827	8,342,773	8,699,635	37,965	(356,862)	-90.38% (c)
Fire Sales Tax Fund	11,561,221	39,958,111	44,384,271	7,135,061	(4,426,160)	-38.28% (c)
General Fund	52,241,433	402,455,720	404,455,720	50,241,433	(2,000,000)	-3.83% (a)
Grants Management Fund	N/A	39,289,655	39,289,655	N/A	N/A	N/A (g)
Hotel/Motel Tax Fund	6,065,535	20,581,703	20,973,126	5,674,112	(391,423)	-6.45% (c)
Impact Fee Fund	663,579	8,717,000	9,380,579	0	(663,579)	-100.00% (b)
Internal Service Fund	5,801,262	50,380,794	51,960,944	4,221,112	(1,580,150)	-27.24% (a)
Medical Services Program Fund	5,852,218	6,759,248	7,052,267	5,559,199	(293,019)	-5.01% (c)
Metropolitan Area Projects Tax Fund	1,049,946	880	525,853	524,973	(524,973)	-50.00% (d)
MAPS Operations Fund	5,528,511	65,673	3,623,160	1,971,024	(3,557,487)	-64.35% (b)
MAPS 3 Sales Tax Fund	465,600,082	69,757,792	453,515,119	81,842,755	(383,757,327)	-82.42% (d,f)
MAPS 3 Use Tax Fund	36,622,455	9,237,454	42,034,687	3,825,222	(32,797,233)	-89.55% (d,f)
OKC Imprv & Spcl Svcs Assess Dist Fund	0	3,808,834	3,808,834	0	0	N/A (c)
Oklahoma City TIF Fund	0	850,000	850,000	0	0	N/A (c)
Police and Fire Cap Equip Sales Tax Fund	8,306,756	18,739	4,172,117	4,153,378	(4,153,378)	-50.00% (d)
Police Sales Tax Fund	14,035,772	40,119,359	45,055,303	9,099,828	(4,935,944)	-35.17% (c)
Solid Waste Management Fund	1,000,000	10,313,723	11,313,723	0	(1,000,000)	-100.00% (e)
Special Purpose Fund	6,817,612	2,887,098	9,704,710	0	(6,817,612)	-100.00% (c)
Sports Facilities Sales Tax Fund	62,571	749	63,320	0	(62,571)	-100.00% (d)
Sports Facilities Use Tax Fund	196,010	996	197,006	0	(196,010)	-100.00% (d)
Stormwater Drainage Utility Fund	21,874,634	18,073,980	26,275,826	13,672,788	(8,201,846)	-37.49% (f)
Street and Alley Fund	392,629	0	306,955	85,674	(306,955)	-78.18% (b)
Transportation and Parking Fund	0	4,102,825	4,102,825	0	0	N/A (e)
Water and Wastewater Fund	800,000	92,192,246	92,992,246	0	(800,000)	-100.00% (e)
Zoo Sales Tax Fund	0	13,261,685	13,526,919	(265,234)	(265,234)	N/A (h)

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

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

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

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

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

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

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

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

*Budgeted Revenues exclude use of fund balance

FUND BY DEPARTMENT AND SERVICE CATEGORY

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

AIRPORTS FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Transfer from Airport Trust	\$15,819,581	\$17,574,222	\$17,736,524
Interest	20,668	28,270	27,658
Other	150,155	0	49,424
Fund Balance	0	0	0
Total Revenues	\$15,990,404	\$17,602,492	\$17,813,606
Expenditures - Airports			
Personal Services	\$9,787,793	\$10,324,340	\$10,536,777
Other Services & Charges	5,584,590	6,076,220	6,074,897
Supplies	448,411	701,932	701,932
Capital Outlay	499,813	500,000	500,000
Transfers	0	0	0
Total Expenditures	\$16,320,606	\$17,602,492	\$17,813,606
Use of Fund Balance			
Beginning Fund Balance	\$2,263,478	\$1,933,276	\$372,056
Additions/(Reductions) to Fund Balance	(330,202)	(1,561,220) *	0 **
Ending Fund Balance	\$1,933,276	\$372,056 *	\$372,056 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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

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

**Airports Fund
Historical and Projected Expenditures**



ASSET FORFEITURE FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Asset Seizure Revenues	\$1,112,344	\$1,168,780	\$1,215,651
Other Revenue	19,172	0	3,213
Service Charges	16,612	16,612	0
Interest	17,003	24,731	10,060
Fund Balance	0	1,348,645	554,335
Total Revenues	\$1,165,131	\$2,558,768	\$1,783,259
Expenditures - Police			
Personal Services	\$204,743	\$130,000	\$81,470
Other Services & Charges	346,783	751,388	619,182
Supplies	322,892	1,377,380	812,607
Capital Outlay	96,960	200,000	200,000
Transfers	100,000	100,000	70,000
Total Expenditures	\$1,071,378	\$2,558,768	\$1,783,259
Use of Fund Balance			
Beginning Fund Balance	\$1,836,394	\$1,930,147	\$1,413,755
Additions/(Reductions) to Fund Balance	93,753	(516,392) *	(554,335) **
Ending Fund Balance	\$1,930,147	\$1,413,755 *	\$859,420 **

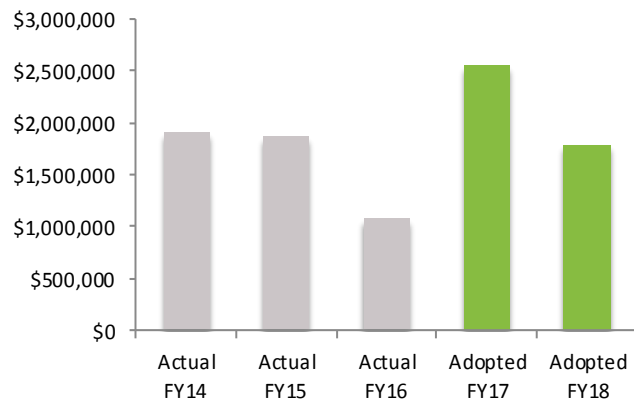
* Estimated.

** Assumes budgeted revenues and expenditures.

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

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

**Asset Forfeiture Fund
Historical and Projected Expenditures**



CAPITAL IMPROVEMENT PROJECTS FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Interest	\$355,824	\$450,000	\$158,444
Other	230,475	0	0
Reimbursements	250,000	0	0
Service Charges	1,560,100	0	0
Transfers	12,079,409	6,965,000	7,225,000
Fund Balance	0	51,939,673	40,392,438
Total Revenues	\$14,475,808	\$59,354,673	\$47,775,882
Expenditures			
City Clerk			
Personal Services	0	\$0	\$0
Other Services & Charges	125,575	22,089	2,089
Supplies	15,088	9,481	5,664
Capital Outlay	10,734	19,065	19,065
Transfers	0	0	0
Department Total	\$151,397	\$50,635	\$26,818
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	185,714	188,355	375,580
Supplies	0	100,380	156,853
Capital Outlay	670,901	2,550,113	540,144
Transfers	0	0	0
Department Total	\$856,615	\$2,838,848	\$1,072,577
Development Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	360,407	313,532	2,250
Supplies	12,668	6,587	250
Capital Outlay	8,704	91,382	56,552
Transfers	0	0	0
Department Total	\$381,779	\$411,501	\$59,052
Finance			
Personal Services	\$0	\$0	\$0
Other Services & Charges	131,730	127,720	106,431
Supplies	145,386	354,668	61,793
Capital Outlay	0	150,000	0
Transfers	0	0	0
Department Total	\$277,117	\$632,388	\$168,224

	Actual FY16	Adopted FY17	Adopted FY18
General Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	552,646	1,347,622	1,845,883
Supplies	257,583	732,739	142,940
Capital Outlay	3,998,394	8,380,136	6,719,234
Transfers	110,420	2,150	0
Department Total	\$4,919,043	\$10,462,647	\$8,708,057
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	307,890	1,118,239	1,468,533
Supplies	223,693	1,680,034	1,481,226
Capital Outlay	1,328,848	4,294,191	1,891,246
Transfers	0	0	0
Department Total	\$1,860,430	\$7,092,464	\$4,841,005
Mayor and Council			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	10,500	10,500
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$10,500	\$10,500
Municipal Court			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	1,213,000
Supplies	0	0	0
Capital Outlay	0	4,000,000	3,000,000
Transfers	0	0	237,000
Department Total	\$0	\$4,000,000	\$4,450,000
Municipal Counselor's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	16,978	525	525
Capital Outlay	0	13,895	0
Transfers	0	0	0
Department Total	\$16,978	\$14,420	\$525

	Actual FY16	Adopted FY17	Adopted FY18
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	619,379	193,424
Supplies	0	840	840
Capital Outlay	0	4,828,804	4,360,752
Transfers	5,500,000	12,500	12,500
Department Total	\$5,500,000	\$5,461,523	\$4,567,516
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	50	18,975
Supplies	0	0	85,436
Capital Outlay	248,178	1,153,520	267,653
Transfers	0	0	49,034
Department Total	\$248,178	\$1,153,570	\$421,098
Planning			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$0	\$0
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	235,943	235,943
Transfers	0	0	0
Department Total	\$0	\$235,943	\$235,943
Public Transportation and Parking			
Personal Services	\$0	\$0	\$0
Other Services & Charges	254,658	500	0
Supplies	0	0	0
Capital Outlay	0	200,000	0
Transfers	0	0	0
Department Total	\$254,658	\$200,500	\$0
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	5,495,612	16,716,663	13,686,766
Supplies	1,796,700	1,700,107	5,169,201
Capital Outlay	4,696,408	8,372,964	4,358,600
Transfers	1,510	0	0
Department Total	\$11,990,229	\$26,789,734	\$23,214,567

	Actual FY16	Adopted FY17	Adopted FY18
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	7,414,232	20,454,149	18,912,931
Supplies	2,468,095	4,595,861	7,115,228
Capital Outlay	10,962,168	34,290,013	21,449,189
Transfers	5,611,930	14,650	298,534
Total Expenditures	\$26,456,425	\$59,354,673	\$47,775,882
Use of Fund Balance			
Beginning Fund Balance	\$43,584,425	\$31,603,809	\$40,392,438
Additions/(Reductions) to Fund Balance	(11,980,616)	8,788,629 *	(40,392,438) **
Ending Fund Balance	\$31,603,809	\$40,392,438 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

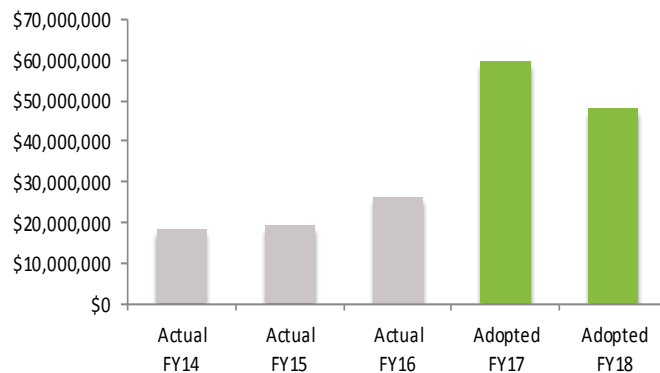
NOTES:

(a) Capital projects are lengthy in nature and difficult to predict completion. For this reason, the budget is based on the assumption that the outstanding encumbrances used as of March, 2017 will remain to the end of the fiscal year. If encumbrances are actually expended by the end of the year, the budget will be overstated. Purchases and encumbrances in the budget year are made on a cash basis.

(b) Fund Balance is revenue from a previous year that has not been allocated to a project.

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

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



CITY AND SCHOOLS CAPITAL PROJECT USE TAX FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Use Tax	\$0	\$0	\$0
Interest	21,169	20,046	16,525
Other	664,202	171,975	84,456
Transfers	880,432	0	0
Fund Balance	0	2,952,487	3,180,760
Total Revenues	<u>\$1,565,804</u>	<u>\$3,144,508</u>	<u>\$3,281,741</u>
Expenditures			
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	13,345	13,345
Supplies	0	53,785	53,784
Capital Outlay	18,400	18,401	0
Department Total	<u>\$18,400</u>	<u>\$85,531</u>	<u>\$67,129</u>
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	345,222	3,018,242	562,012
Capital Outlay	0	0	0
Department Total	<u>\$345,222</u>	<u>\$3,018,242</u>	<u>\$562,012</u>
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	10,187	10,186
Supplies	0	0	0
Capital Outlay	0	30,548	30,547
Department Total	<u>\$0</u>	<u>\$40,735</u>	<u>\$40,733</u>

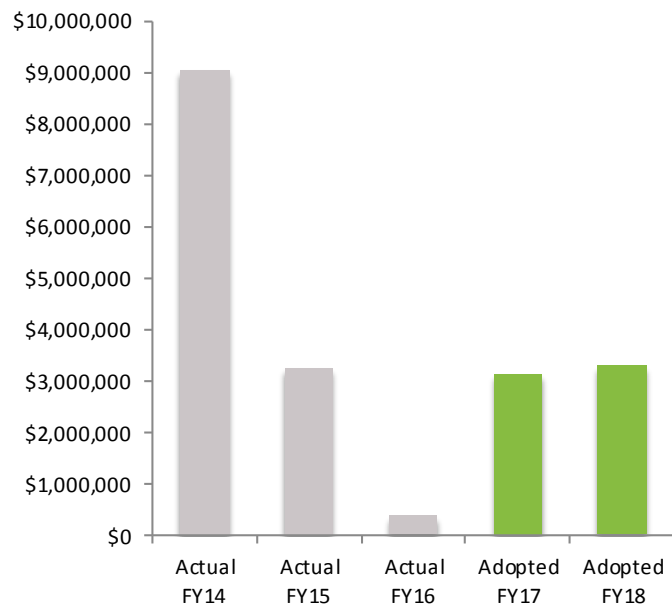
	Actual FY16	Adopted FY17	Adopted FY18
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	2,611,867
Total Expenditures	\$0	\$0	\$2,611,867
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	23,532	23,531
Supplies	345,222	3,072,027	615,796
Capital Outlay	18,400	48,949	2,642,414
Total Expenditures	\$363,622	\$3,144,508	\$3,281,741
Use of Fund Balance			
Beginning Fund Balance	\$1,161,478	\$2,363,660	\$3,180,760
Additions/(Reductions) to Fund Balance	1,202,182	817,100 *	(3,180,760) **
Ending Fund Balance	\$2,363,660	\$3,180,760 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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



COURT ADMINISTRATION AND TRAINING FUND

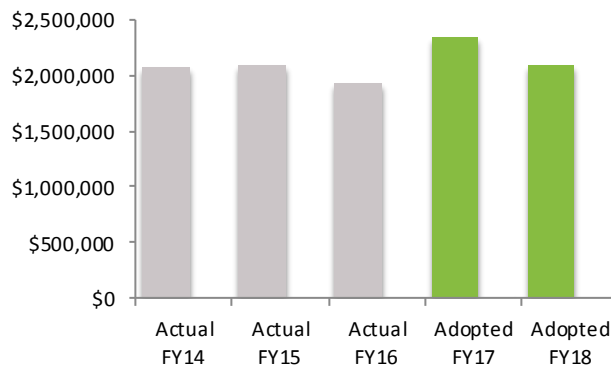
	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Fees	\$1,919,317	\$1,835,151	\$1,892,360
Fines	540	572	174
Interest	7,729	10,170	10,961
Fund Balance	0	499,572	196,352
Total Revenues	\$1,927,586	\$2,345,465	\$2,099,847
Expenditures			
Municipal Court			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,734,230	1,902,526	1,803,323
Supplies	0	177,949	27,824
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,734,230	\$2,080,475	\$1,831,147
Municipal Counselor			
Personal Services	\$0	\$0	\$0
Other Services & Charges	7,133	10,960	20,000
Supplies	0	2,040	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$7,133	\$13,000	\$20,000
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	125,302	167,790	167,000
Supplies	58,355	84,200	81,700
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$183,658	\$251,990	\$248,700

	Actual FY16	Adopted FY17	Adopted FY18
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,866,665	2,081,276	1,990,323
Supplies	58,355	264,189	109,524
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$1,925,021	\$2,345,465	\$2,099,847
Use of Fund Balance			
Beginning Fund Balance	\$997,203	\$999,768	\$887,874
Additions/(Reductions) to Fund Balance	2,565	(111,894) *	(196,352) **
Ending Fund Balance	\$999,768	\$887,874 *	\$691,522 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



The Court Administration and Training Fund was created in 1986 to fund law enforcement training through state mandated fees collected by the Oklahoma City Municipal Court. Currently State law requires that a \$19 fee be collected on each case that is not a parking, stopping or standing violation and which is punishable by a fine of \$10 or greater. This fee is in addition to any fines, costs or fees already associated with the case. The \$19 fee consists of \$9 for the Council on Law Enforcement Education and Training (CLEET), \$5 for the statewide Automated Fingerprint Identification System (AFIS) and \$5 for the statewide Forensic Improvement Program. Oklahoma City, because

it operates its own law enforcement academy, retains \$2 of each CLEET fee collected in addition to a small administrative fee.

DEBT SERVICE FUND

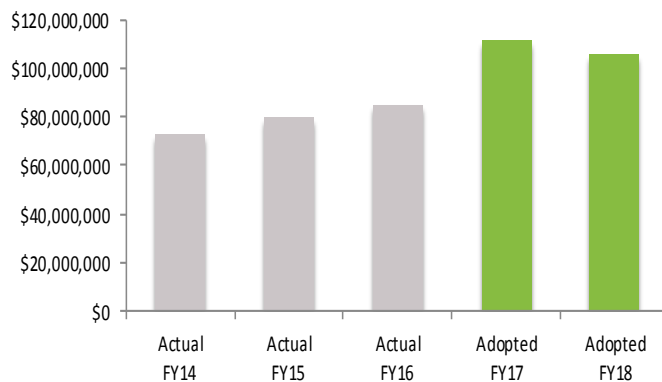
	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Ad Valorem (Property Tax)	\$83,819,985	\$84,091,291	\$85,446,354
Interest	1,286,492	600,000	600,000
Other	5,883,096	6,000,000	6,000,000
Fund Balance	0	21,407,360	14,029,854
Total Revenues	\$90,989,574	\$112,098,651	\$106,076,208
Expenditures - Non-Departmental			
Judgments	\$3,347,168	\$2,734,433	4,955,144
Judgment Interest	166,194	147,097	195,003
Fiscal Agency Fees	274,023	440,000	1,000,000
Bond Retirement	53,340,000	55,855,000	57,215,000
Interest on Bonds	28,059,708	28,735,203	26,438,931
Reserve For Future Debt Service Payments	0	24,186,918	16,272,130
Transfers	0	0	0
Total Expenditures	\$85,187,094	\$112,098,651	\$106,076,208
Use of Fund Balance			
Beginning Fund Balance	\$90,824,637	\$96,627,117	\$99,406,675
Additions/(Reductions) to Fund Balance	5,802,480	2,779,558 *	2,242,276 **
Ending Fund Balance	\$96,627,117	\$99,406,675 *	\$101,648,951 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

**Debt Service Fund
Historical and Projected Expenditures**



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

EMERGENCY MANAGEMENT FUND

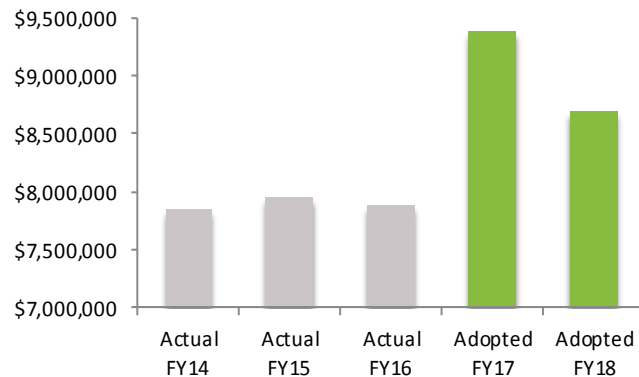
	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Tariffs	\$4,627,603	\$4,907,458	\$5,492,034
Interest	7,320	9,999	16,183
Transfers	2,987,502	3,997,544	2,834,556
Fund Balance	0	462,815	356,862
Total Revenues	\$7,622,425	\$9,377,816	\$8,699,635
Expenditures - Police			
Personal Services	\$5,792,316	\$6,760,731	\$6,154,332
Other Services & Charges	2,086,743	2,610,016	2,538,234
Supplies	3,910	7,069	7,069
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$7,882,969	\$9,377,816	\$8,699,635
Use of Fund Balance			
Beginning Fund Balance	\$1,086,297	\$825,754	\$394,827
Additions/(Reductions) to Fund Balance	(260,544)	(430,927) *	(356,862) **
Ending Fund Balance	\$825,754	\$394,827 *	\$37,965 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

**Emergency Management Fund
Historical and Projected Expenditures**



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

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Special Sales Tax	\$40,265,246	\$40,913,832	\$39,785,056
Interest	97,090	121,899	149,878
Other	27,408	13,458	23,177
Service Charges	40,098	0	0
Fund Balance	0	3,859,207	4,426,160
Total Revenues	\$40,429,841	\$44,908,396	\$44,384,271
Expenditures - Fire			
Personal Services	\$33,948,834	\$35,123,531	\$35,351,608
Other Services & Charges	1,503,562	4,759,130	4,112,663
Supplies	2,234,234	1,905,735	1,800,000
Capital Outlay	414,241	3,120,000	3,120,000
Transfers	0	0	0
Total Expenditures	\$38,100,871	\$44,908,396	\$44,384,271
Use of Fund Balance			
Beginning Fund Balance	\$8,183,626	\$10,512,596	\$11,561,221
Additions/(Reductions) to Fund Balance	2,328,970	1,048,625 *	(4,426,160) **
Ending Fund Balance	\$10,512,596	\$11,561,221 *	\$7,135,061 **

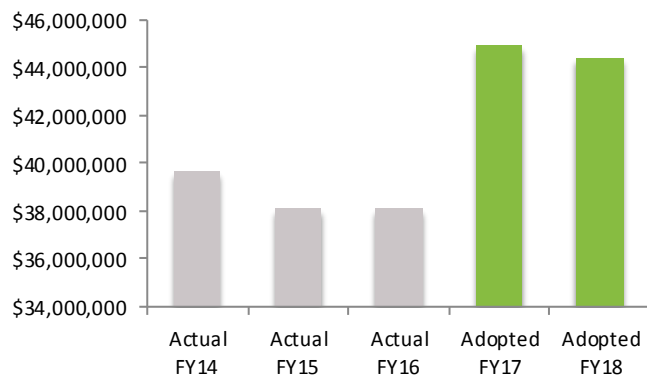
* Estimated.

** Assumes budgeted revenues and expenditures.

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

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

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



GENERAL FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Taxes	\$256,345,673	\$258,984,492	\$261,870,679
Franchise Fees	40,960,785	41,932,247	41,046,177
Licenses & Permits	13,979,066	14,539,370	12,970,738
Service Charges	56,789,175	59,786,785	60,021,214
Fines	23,504,459	22,998,502	21,916,669
Transfers	5,721,990	175,000	681,406
Other Revenue	5,239,199	7,029,108	5,948,837
Total Revenues	\$402,540,348	\$405,445,504	\$404,455,720
Expenditures			
City Auditor's Office			
Personal Services	\$1,114,103	\$1,062,176	\$1,006,020
Other Services & Charges	55,114	63,503	56,675
Supplies	1,667	9,750	9,750
Capital Outlay	8,725	0	0
Transfers	0	0	0
Department Total	\$1,179,609	\$1,135,429	\$1,072,445
City Clerk			
Personal Services	\$737,879	\$746,441	\$699,976
Other Services & Charges	211,523	228,541	202,462
Supplies	5,043	5,052	5,052
Capital Outlay	0	0	0
Transfers	970	0	0
Department Total	\$955,414	\$980,034	\$907,490
City Manager's Office			
Personal Services	\$2,817,235	\$2,761,590	\$2,704,324
Other Services & Charges	395,600	369,022	320,538
Supplies	17,408	20,189	27,314
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$3,230,243	\$3,150,801	\$3,052,176
Development Services			
Personal Services	\$14,930,776	\$14,348,813	\$13,969,865
Other Services & Charges	2,638,058	2,942,455	2,749,705
Supplies	694,352	677,187	679,350
Capital Outlay	0	0	0
Transfers	80,359	0	0
Department Total	\$18,343,546	\$17,968,455	\$17,398,920

	Actual FY16	Adopted FY17	Adopted FY18
Finance			
Personal Services	\$6,801,579	\$6,666,012	\$6,704,873
Other Services & Charges	2,176,288	1,572,231	1,375,683
Supplies	55,577	103,742	100,360
Capital Outlay	0	0	0
Transfers	7,700	0	0
Department Total	\$9,041,144	\$8,341,985	\$8,180,916
Fire			
Personal Services	\$86,583,730	\$84,754,171	\$85,317,032
Other Services & Charges	6,023,880	5,861,941	5,943,810
Supplies	1,083,382	1,278,987	1,305,305
Capital Outlay	0	0	0
Transfers	13,330	0	0
Department Total	\$93,704,323	\$91,895,099	\$92,566,147
General Services			
Personal Services	\$3,269,944	\$3,103,677	\$3,152,558
Other Services & Charges	1,582,882	1,523,259	1,410,219
Supplies	340,527	137,142	137,142
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$5,193,353	\$4,764,078	\$4,699,919
Juvenile Justice - Municipal Court			
Personal Services	\$663,560	\$684,492	\$620,640
Other Services & Charges	89,611	162,820	143,189
Supplies	0	12,400	7,400
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$753,171	\$859,712	\$771,229
Juvenile Justice - Municipal Counselor			
Personal Services	\$140,615	\$117,668	\$117,365
Other Services & Charges	120	400	0
Supplies	4,753	5,178	2,782
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$145,488	\$123,246	\$120,147

	Actual FY16	Adopted FY17	Adopted FY18
Mayor and Council			
Personal Services	\$846,151	\$843,054	\$872,470
Other Services & Charges	95,553	149,550	128,840
Supplies	4,029	10,420	10,420
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$945,733	\$1,003,024	\$1,011,730
Municipal Court			
Personal Services	\$4,475,521	\$4,967,869	\$4,099,292
Other Services & Charges	2,864,676	2,919,988	3,194,063
Supplies	130,828	209,092	191,987
Capital Outlay	0	0	0
Transfers	0	100,600	100,600
Department Total	\$7,471,025	\$8,197,549	\$7,585,942
Municipal Counselor's Office			
Personal Services	\$6,335,490	\$6,015,140	\$5,991,916
Other Services & Charges	527,314	478,261	456,861
Supplies	122,722	134,456	120,811
Department Total	\$6,985,527	\$6,627,857	\$6,569,588
Non-Departmental			
Personal Services	\$21,668,645	\$22,311,936	\$20,396,642
Other Services & Charges	9,087,198	15,623,933	15,431,589
Supplies	2,623	7,500	7,500
Debt Service	4,260	10,000	10,000
Transfers	21,418,718	11,695,378	11,982,301
Department Total	\$52,181,444	\$49,648,747	\$47,828,032
Parks and Recreation			
Personal Services	\$14,130,350	\$14,748,818	\$14,941,344
Other Services & Charges	\$7,998,599	8,241,223	\$8,874,544
Supplies	\$1,823,171	2,054,719	\$1,995,477
Capital Outlay	\$286,879	0	\$0
Transfers	\$910,789	706,189	\$721,189
Department Total	\$25,149,788	\$25,750,949	\$26,532,554

	Actual FY16	Adopted FY17	Adopted FY18
Personnel			
Personal Services	\$2,536,266	\$2,446,633	\$2,538,087
Other Services & Charges	381,360	388,562	385,591
Supplies	15,429	15,524	15,524
Department Total	\$2,933,056	\$2,850,719	\$2,939,202
Planning			
Personal Services	\$2,718,327	\$2,690,291	\$2,594,043
Other Services & Charges	1,148,045	1,133,047	1,125,639
Supplies	14,022	15,092	15,092
Department Total	\$3,881,810	\$3,838,430	\$3,734,774
Police			
Personal Services	\$114,263,363	\$109,816,753	\$111,869,952
Other Services & Charges	18,253,764	17,462,184	17,180,509
Supplies	752,726	934,216	904,451
Transfers	3,380,420	4,197,544	3,034,556
Department Total	\$136,650,274	\$132,410,697	\$132,989,468
Public Transportation and Parking			
Other Services & Charges	\$17,332,897	\$15,924,656	\$16,238,967
Transfers	294,001	330,256	502,479
Department Total	\$17,626,898	\$16,254,912	\$16,741,446
Public Works			
Personal Services	\$20,296,764	\$19,389,397	\$19,345,324
Other Services & Charges	5,934,278	5,683,513	5,638,603
Supplies	2,052,388	2,870,871	2,819,668
Capital Outlay	0	0	0
Transfers	902,661	1,700,000	1,950,000
Department Total	\$29,186,091	\$29,643,781	\$29,753,595

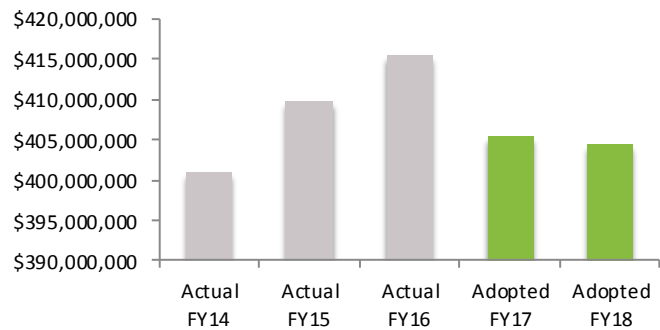
	Actual FY16	Adopted FY17	Adopted FY18
All Departments			
Personal Services	\$304,330,299	\$297,474,931	\$296,941,723
Other Services & Charges	76,796,761	80,729,089	80,857,487
Supplies	7,120,649	8,501,517	8,355,385
Capital Outlay	295,604	0	0
Debt Service	4,260	10,000	10,000
Transfers	27,010,363	18,729,967	18,291,125
Total Expenditures	\$415,557,937	\$405,445,504	\$404,455,720
Use of Fund Balance			
Beginning Fund Balance	\$89,561,333	\$76,543,744	\$52,241,433
Additions/(Reductions) to Fund Balance	(13,017,589)	(24,302,311) *	(2,000,000) **
Ending Fund Balance	\$76,543,744	\$52,241,433 *	\$50,241,433 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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



GRANTS MANAGEMENT FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Department of Agriculture	\$0	\$0	\$0
Department of Commerce	\$213,180	\$0	\$0
Department of Energy	\$0	\$0	\$0
Department of Health and Human Services	\$0	\$0	\$0
Department of Homeland Security	\$5,408,485	\$2,999,999	\$3,474,896
Department of Housing and Urban Developm	\$22,946,131	\$37,043,517	\$29,598,003
Department of Interior	\$55,949	\$31,375	\$377,600
Department of Justice	\$668,016	\$1,105,140	\$2,346,482
Department of Labor	\$0	\$0	\$0
Department of Transportation	\$511,996	\$348,362	\$457,600
Eviromental Protection Agency	\$466,233	\$1,561,594	\$1,338,650
Federal Emergency Management Agency	\$22,668	\$0	\$0
Federal Railroad Adiministration	\$2,478,911	\$0	\$0
National Archives Administration	\$200,931	\$70,392	\$0
Office of National Drug Policy	\$0	\$0	\$0
Other - Misc Grants, Loan Repayments, Etc.	\$7,508,426	\$0	\$0
State and Local Grants	\$1,407,748	\$2,498,500	\$1,696,424
Total Revenues ^(a)	\$41,888,674	\$45,658,879	\$39,289,655

	Actual FY16	Adopted FY17	Adopted FY18
Expenditures			
City Clerk's Office			
Personal Services	\$199,139	\$70,392	\$0
Other Services & Charges	612	0	0
Supplies	1,180	0	0
Department Total	\$200,931	\$70,392	\$0
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	25,605	0	0
Supplies	2,867	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$28,472	\$0	\$0
Development Services			
Personal Services	\$11,272	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	149,480	0	0
Transfers	26	0	0
Department Total	\$160,778	\$0	\$0
Finance			
Personal Services	\$0	\$0	\$0
Other Services & Charges	(185,662)	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	(\$185,662)	\$0	\$0
Fire			
Personal Services	\$0	\$0	\$475,896
Other Services & Charges	(8,291)	0	0
Supplies	13,877	0	0
Capital Outlay	24,500	0	0
Transfers	0	0	0
Department Total	\$30,087	\$0	\$475,896

	Actual FY16	Adopted FY17	Adopted FY18
General Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	30	0	0
Capital Outlay	92,242	32,862	71,993
Transfers	0	0	0
Department Total	\$92,272	\$32,862	\$71,993
Non-Departmental (b)			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$0	\$0
Parks			
Personal Services	\$2,053	\$0	\$0
Other Services & Charges	37,788	0	0
Supplies	21,080	0	0
Capital Outlay	0	0	360,000
Transfers	0	0	0
Department Total	\$60,922	\$0	\$360,000
Planning			
Personal Services	\$1,915,052	\$1,752,933	\$2,557,548
Other Services & Charges	22,964,518	40,029,182	23,705,835
Supplies	18,813	31,870	31,370
Capital Outlay	9,425,548	0	7,658,500
Transfers	0	0	0
Department Total	\$34,323,931	\$41,813,985	\$33,953,253
Police			
Personal Services	\$924,068	\$872,622	\$3,076,772
Other Services & Charges	1,221,954	1,258,302	109,086
Supplies	443,903	1,218,216	1,092,955
Capital Outlay	114,500	290,000	30,000
Transfers	0	0	0
Department Total	\$2,704,426	\$3,639,140	\$4,308,813

	Actual FY16	Adopted FY17	Adopted FY18
Public Works			
Personal Services	\$429,692	\$102,500	\$119,700
Other Services & Charges	(533,386)	0	0
Supplies	570,682	0	0
Capital Outlay	2,710,513	0	0
Transfers	0	0	0
Department Total	\$3,177,502	\$102,500	\$119,700
All Departments			
Personal Services	\$3,481,276	\$2,798,447	\$6,229,916
Other Services & Charges	23,523,139	41,287,484	23,814,921
Supplies	1,072,433	1,250,086	1,124,325
Capital Outlay	12,516,783	322,862	8,120,493
Transfers	26	0	0
Total Expenditures	\$40,593,657	\$45,658,879	\$39,289,655

NOTES: Use of Fund Balance

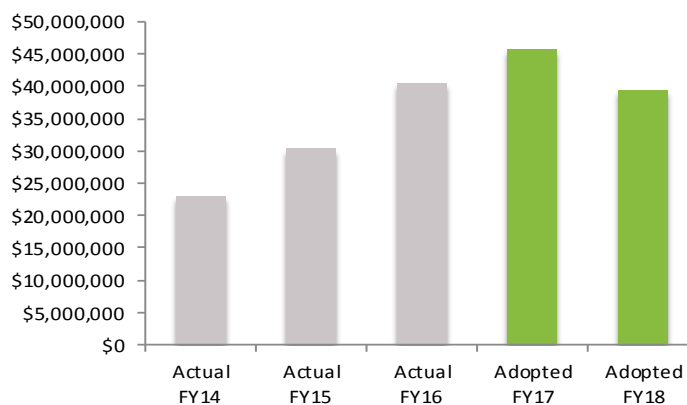
Due to the nature of grant funds, fund balance projections do not provide an adequate picture of financial health and are not included.

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

(b) For budget purposes, small grants are listed under Non-Departmental.

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

**Grants Management Fund
Historical and Projected Expenditures**



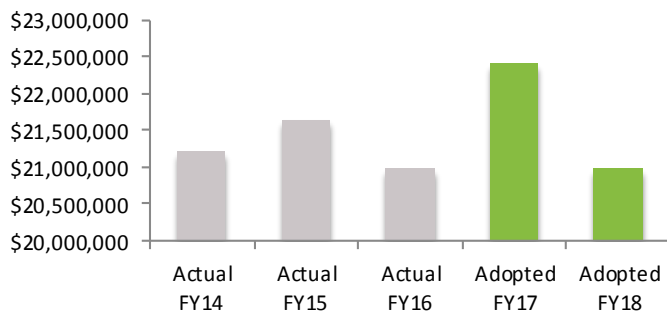
HOTEL/MOTEL TAX SPECIAL REVENUE FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Hotel/Motel Tax	\$14,617,434	\$14,284,203	\$14,120,711
Interest	50,807	74,797	96,638
Other	0	0	31,711
Transfers	6,357,469	6,546,008	6,332,643
Fund Balance	0	1,507,478	391,423
Total Revenues	\$21,025,710	\$22,412,486	\$20,973,126
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	6,661,971	7,054,192	6,915,778
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	14,317,652	15,358,294	14,057,348
Total Expenditures	\$20,979,623	\$22,412,486	\$20,973,126
Use of Fund Balance			
Beginning Fund Balance	\$6,605,132	\$6,651,219	\$6,065,535
Additions/(Reductions) to Fund Balance	46,087	(585,684) *	(391,423) **
Ending Fund Balance	\$6,651,219	\$6,065,535 *	\$5,674,112 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

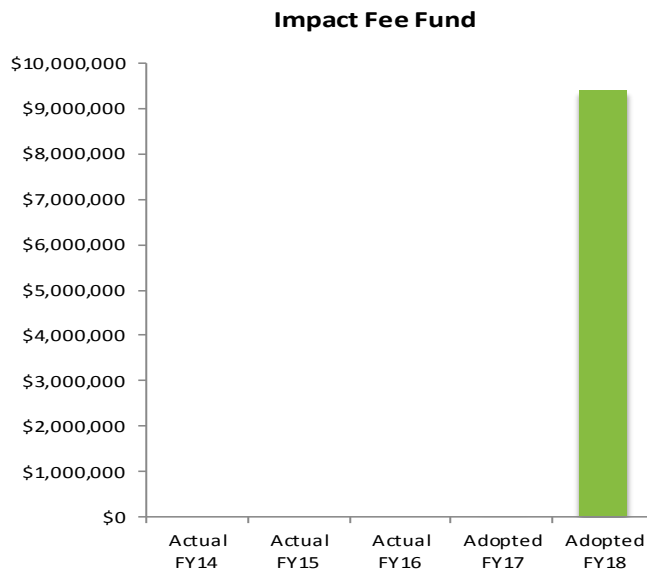
recommended by the Oklahoma City Convention and Visitors Commission. The Hotel/Motel Tax Special Revenue Fund was established by Budget Amendment in FY05 to account for all monies from the tax. All hotel/motel taxes are deposited in this fund.

IMPACT FEE FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Impact Fees	\$0	\$0	\$8,700,000
Interest	0	0	17,000
Fund Balance	0	0	663,579
Total Revenues	\$0	\$0	\$9,380,579
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	9,380,579
Transfers	0	0	0
Department Total	\$0	\$0	\$9,380,579
Use of Fund Balance			
Beginning Fund Balance	\$0	\$0	\$663,579
Additions/(Reductions) to Fund Balance	0	663,579 *	(663,579) **
Ending Fund Balance	\$0	\$663,579 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

INTERNAL SERVICE FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Interest	\$82,287	\$32,000	\$30,000
Information Technology Chargebacks	23,785,899	23,569,899	24,672,490
Risk Management Chargebacks	16,861,938	15,140,712	15,092,326
Print Shop Chargebacks	870,964	933,287	913,412
Fleet Services Chargebacks	8,340,281	9,597,764	9,463,511
Licenses, Permits and Fees	15	0	0
Other	216,040	0	209,055
Services	559	0	0
Fund Balance	0	1,676,969	1,580,150
Total Revenues	\$50,157,981	\$50,950,631	\$51,960,944
Expenditures			
City Manager's Office - Print Shop			
Personal Services	\$259,843	\$259,460	\$275,412
Other Services & Charges	490,739	608,949	581,962
Supplies	64,857	68,200	56,038
Capital Outlay	0	0	0
Transfers	0	0	175,000
Department Total	\$815,438	\$936,609	\$1,088,412
Finance - Risk Management			
Personal Services	\$1,099,800	\$1,013,546	\$936,002
Other Services & Charges	844,460	940,832	949,405
Supplies	12,557	24,629	24,629
Capital Outlay	0	0	0
Transfers	14,890,274	13,232,734	13,270,971
Department Total	\$16,847,091	\$15,211,741	\$15,181,007
General Services - Fleet Services			
Personal Services	\$2,661,839	\$2,666,875	\$2,478,824
Other Services & Charges	1,192,347	1,050,015	1,239,637
Supplies	4,048,651	5,884,050	5,745,050
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$7,902,837	\$9,600,940	\$9,463,511
Information Technology			
Personal Services	\$10,066,596	\$10,393,053	\$11,066,661
Other Services & Charges	4,361,427	5,794,513	5,581,986
Supplies	409,820	497,410	455,561
Capital Outlay	0	0	0
Transfers	9,272,041	8,516,365	9,123,806
Department Total	\$24,109,884	\$25,201,341	\$26,228,014

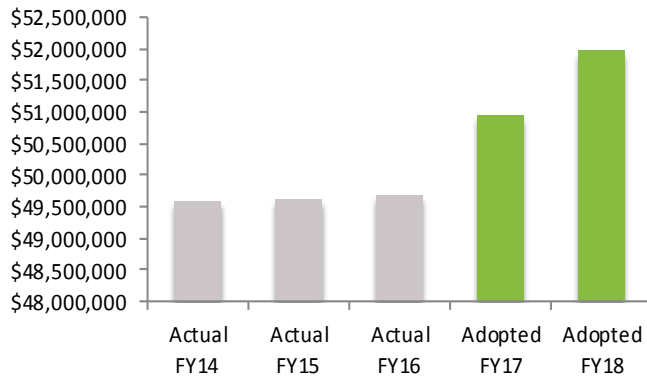
	Actual FY16	Adopted FY17	Adopted FY18
All Departments			
Personal Services	\$14,088,078	\$14,332,934	\$14,756,899
Other Services & Charges	6,888,973	8,394,309	8,352,990
Supplies	4,535,885	6,474,289	6,281,278
Capital Outlay	0	0	0
Transfers	24,162,315	21,749,099	22,569,777
Total Expenditures	\$49,675,251	\$50,950,631	\$51,960,944
Use of Fund Balance			
Beginning Fund Balance	\$5,666,198	\$6,148,928	\$5,801,262
Additions/(Reductions) to Fund Balance	482,731	(347,666) *	(1,580,150) **
Ending Fund Balance	\$6,148,928	\$5,801,262 *	\$4,221,112 **

* Estimated.

** Assumes budgeted revenues and expenditures.

The Internal Service Fund was established to finance and account for services and commodities furnished by one City department to other City departments on a cost reimbursement basis. Since the

**Internal Service Fund
Historical and Projected Expenditures**



services and commodities are supplied exclusively within the City government, they are separate from those services that are rendered to the public in general and/or accounted for in other City Funds. Details of the services provided may be found under the following department headings presented in this budget: Information Technology, City Manager’s Office - Public Information & Marketing (Print Shop), Finance (Risk Management), and General Services (Fleet Services).

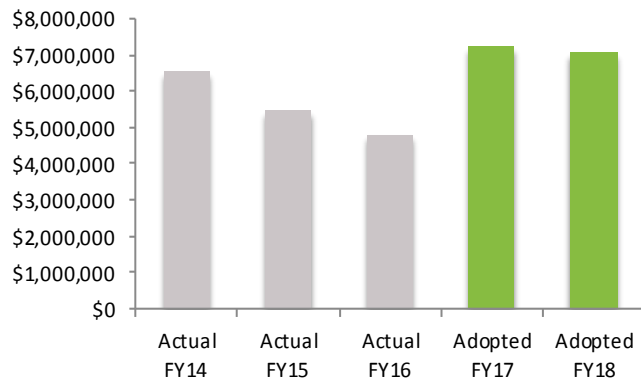
MEDICAL SERVICE PROGRAM FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Medical Service Program Fee	\$6,842,667	\$6,810,896	\$6,702,681
Interest	27,629	33,027	56,567
Other	10,000	0	0
Fund Balance	0	410,077	293,019
Total Revenues	\$6,880,296	\$7,254,000	\$7,052,267
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,663,653	7,254,000	7,052,267
Supplies	0	0	0
Capital Outlay	1,113,484	0	0
Transfers	0	0	0
Total Expenditures	\$4,777,137	\$7,254,000	\$7,052,267
Use of Fund Balance			
Beginning Fund Balance	\$0	\$2,103,159	\$5,852,218
Additions/(Reductions) to Fund Balance	2,103,159	3,749,059 *	(293,019) **
Ending Fund Balance	\$2,103,159	\$5,852,218 *	\$5,559,199 **

* Estimated.

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

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



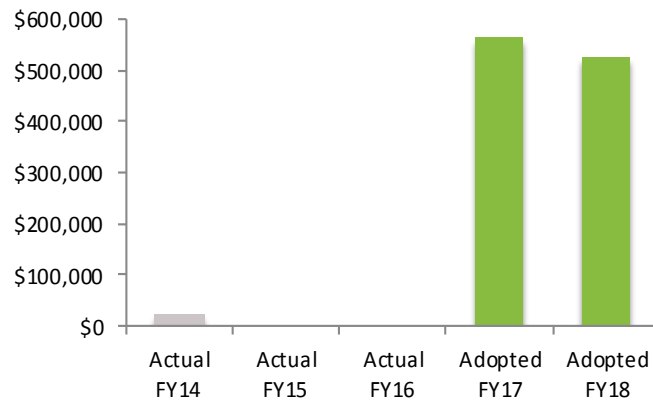
METROPOLITAN AREA PROJECTS (MAPS) SALES TAX

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Sales Tax	\$0	\$0	\$0
Interest	556	237	880
Other	8,336	0	0
Fund Balance	0	563,609	524,973
Total Revenues	\$8,892	\$563,846	\$525,853
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	38,654
Supplies	0	0	0
Capital Outlay	0	563,846	487,199
Transfers	0	0	0
Total Expenditures	\$0	\$563,846	\$525,853
Use of Fund Balance			
Beginning Fund Balance	\$548,601	\$557,493	\$1,049,946
Additions/(Reductions) to Fund Balance	8,892	492,453 *	(524,973) **
Ending Fund Balance	\$557,493	\$1,049,946 *	\$524,973 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

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

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

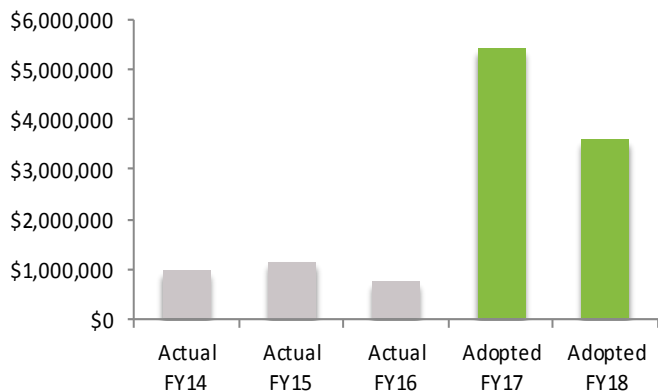
MAPS OPERATIONS FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Use Tax	\$0	\$0	\$0
Interest	62,168	85,723	65,673
Other	361	0	0
Transfers	400,000	0	0
Fund Balance	0	5,316,856	3,557,487
Total Revenues	<u>\$462,529</u>	<u>\$5,402,579</u>	<u>\$3,623,160</u>
Expenditures			
Parks and Recreation			
Personal Services	\$421,791	\$451,868	\$461,713
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	173,321	300,000	300,000
Transfers	0	0	0
Department Total	<u>\$595,112</u>	<u>\$751,868</u>	<u>\$761,713</u>
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	151,173	436,126	0
Supplies	24,000	1,597	0
Capital Outlay	0	4,161,103	2,861,447
Transfers	0	51,885	0
Department Total	<u>\$175,173</u>	<u>\$4,650,711</u>	<u>\$2,861,447</u>
All Departments			
Personal Services	\$421,791	\$451,868	\$461,713
Other Services & Charges	151,173	436,126	0
Supplies	24,000	1,597	0
Capital Outlay	173,321	4,461,103	3,161,447
Transfers	0	51,885	0
Total Expenditures	<u>\$770,284</u>	<u>\$5,402,579</u>	<u>\$3,623,160</u>
Use of Fund Balance			
Beginning Fund Balance	\$9,206,505	\$8,898,750	\$5,528,511
Additions/(Reductions) to Fund Balance	(307,755)	(3,370,239) *	(3,557,487) **
Ending Fund Balance	<u>\$8,898,750</u>	<u>\$5,528,511</u> *	<u>\$1,971,024</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.

**MAPS Operations Fund
Historical and Projected Expenditures**



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

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

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

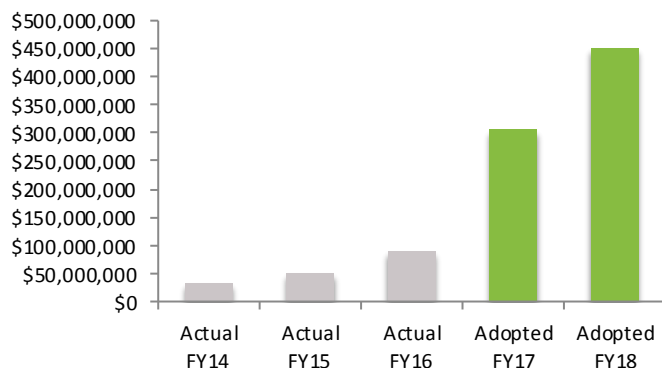
MAPS 3 SALES TAX FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Sales Tax	\$107,260,805	\$109,103,551	\$66,494,132
Interest	3,160,646	2,717,475	3,263,660
Service Charges	8,045	0	0
Transfers	1,658,352	0	0
Fund Balance	0	193,823,999	383,757,327
Total Revenues	\$112,087,848	\$305,645,025	\$453,515,119
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	94,907,014	305,645,025	453,515,119
Transfers	(3,667,190)	0	0
Total Expenditures	\$91,239,824	\$305,645,025	\$453,515,119
Use of Fund Balance			
Beginning Fund Balance	\$392,512,243	\$413,360,267	\$465,600,082
Additions/(Reductions) to Fund Balance	20,848,024	52,239,815 *	(383,757,327) **
Ending Fund Balance	\$413,360,267	\$465,600,082 *	\$81,842,755 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

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

MAPS 3 USE TAX FUND

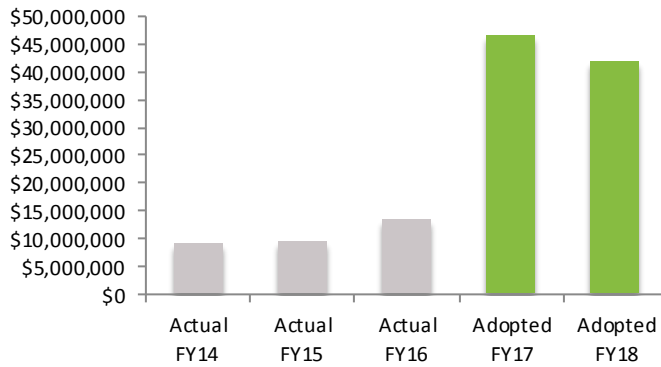
	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Use Tax	\$10,371,624	\$13,182,705	\$8,366,205
Interest	299,568	436,643	307,755
Service Charges	0	541,821	563,494
Transfers	0	0	0
Fund Balance	0	32,410,818	32,797,233
Total Revenues	\$10,671,191	\$46,571,987	\$42,034,687
Expenditures			
City Manager's Office			
Personal Services	\$1,250,632	\$2,139,791	\$2,622,568
Other Services & Charges	1,110,876	1,366,645	1,592,595
Supplies	34,496	118,000	120,500
Capital Outlay	0	418,742	418,742
Transfers	0	0	0
Department Total	\$2,396,004	\$4,043,178	\$4,754,405
Fire Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	2,446	0
Supplies	57,111	95,975	139,805
Capital Outlay	4,508,945	18,462,268	18,070,571
Transfers	0	0	0
Department Total	\$4,566,056	\$18,560,689	\$18,210,376
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	1,333,492	4,344,959	2,281,993
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,333,492	\$4,344,959	\$2,281,993
Municipal Courts			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	133,519	5,907,191	5,773,599
Transfers	0	0	0
Department Total	\$133,519	\$5,907,191	\$5,773,599

	Actual FY16	Adopted FY17	Adopted FY18
Non-Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	1,020,393
Transfers	0	0	0
Department Total	\$0	\$0	\$1,020,393
Police Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	5,444	326,479	48,309
Supplies	299,707	0	202,000
Capital Outlay	4,592,572	13,389,491	9,743,612
Transfers	0	0	0
Department Total	\$4,897,724	\$13,715,970	\$9,993,921
All Departments			
Personal Services	\$1,250,632	\$2,139,791	\$2,622,568
Other Services & Charges	1,116,320	1,695,570	1,640,904
Supplies	1,724,806	4,558,934	2,744,298
Capital Outlay	9,235,036	38,177,692	35,026,917
Transfers	0	0	0
Total Expenditures	\$13,326,794	\$46,571,987	\$42,034,687
Use of Fund Balance			
Beginning Fund Balance	\$43,613,784	\$40,958,181	\$36,622,455
Additions/(Reductions) to Fund Balance	(2,655,603)	(4,335,726) *	(32,797,233) **
Ending Fund Balance	\$40,958,181	\$36,622,455 *	\$3,825,222 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

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

OKLAHOMA CITY IMPROVEMENT AND SPECIAL SERVICES ASSESSMENT DISTRICTS FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Assessments	\$2,671,804	\$3,715,900	\$3,762,846
Interest	8,208	8,050	37,538
Service Charges	6,877	13,190	8,450
Transfers	-1,505	0	0
Fund Balance	0	0	0
Total Revenues	\$2,685,384	\$3,737,140	\$3,808,834
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	19,562	67,690	3,246,311
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	2,585,462	3,669,450	562,523
Total Expenditures	\$2,605,024	\$3,737,140	\$3,808,834
Use of Fund Balance			
Beginning Fund Balance	\$709,119	\$789,479	\$0
Additions/(Reductions) to Fund Balance	80,360	(789,479) *	0 **
Ending Fund Balance	\$789,479	\$0 *	\$0 **

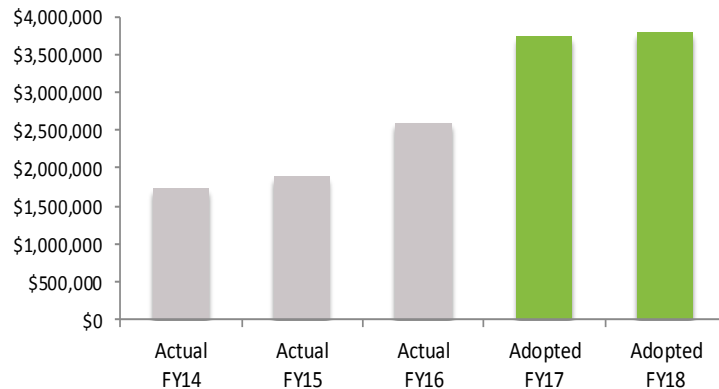
* Estimated.

** 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, the Western Avenue BID, the Underground Special Improvement District (SID), the Capital Hill BID, and the Adventure District BID have been added. The Downtown Oklahoma City BID and the Stockyards BID have both been renewed for a second ten-year term. Benefit assessment districts improve and convey special benefits to properties located within the

boundaries of the districts. The districts also finance new improvements and services, including street beautification, maintenance 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

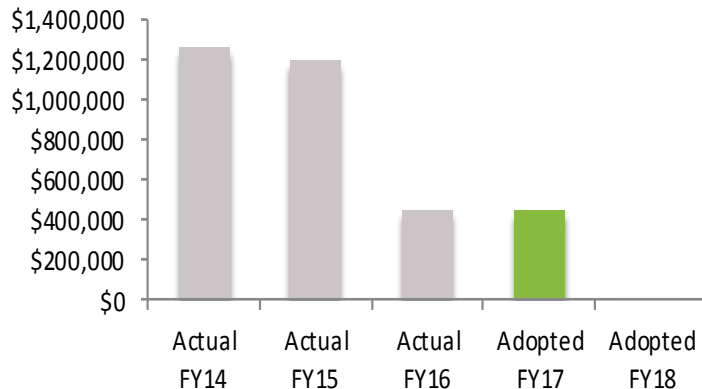
	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
City/Schools Sales Tax	\$0	\$0	\$0
Interest	3,982	6,358	0
Other	40,452	0	0
Service Charges	0	87,780	0
Transfers	0	100,000	0
Fund Balance	0	245,095	0
Total Revenues	<u>\$44,434</u>	<u>\$439,233</u>	<u>\$0</u>
Expenditures - City Manager's Office			
Personal Services	\$336,243	\$248,227	\$0
Other Services & Charges	107,123	190,006	0
Supplies	980	1,000	0
Transfers	0	0	0
Total Expenditures	<u>\$444,346</u>	<u>\$439,233</u>	<u>\$0</u>
Use of Fund Balance			
Beginning Fund Balance	\$1,177,623	\$777,711	\$0
Additions/(Reductions) to Fund Balance	<u>(399,912)</u>	<u>(777,711) *</u>	<u>0 **</u>
Ending Fund Balance	<u>\$777,711</u>	<u>\$0 *</u>	<u>\$0 **</u>

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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

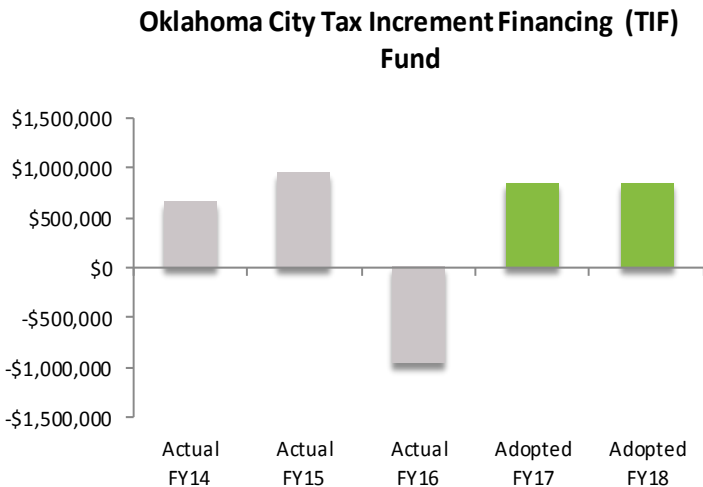


OKLAHOMA CITY TAX INCREMENT FINANCING (TIF) FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Tax Increment Financing Match	\$0	\$850,000	\$850,000
Interest	592	0	0
Fund Balance	0	0	0
Total Revenues	\$592	\$850,000	\$850,000
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	(947,964)	850,000	850,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Reserve for Future Capital Costs	0	0	0
Total Expenditures	(\$947,964)	\$850,000	\$850,000
Use of Fund Balance			
Beginning Fund Balance	(\$948,556)	\$0	\$0
Additions/(Reductions) to Fund Balance	948,556	0 *	0 **
Ending Fund Balance	\$0	\$0 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

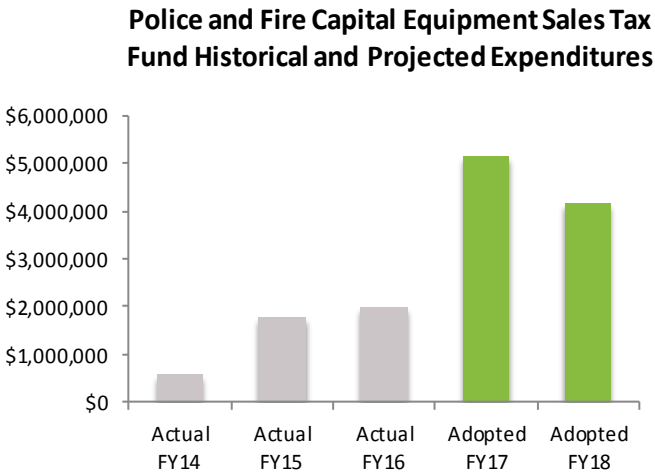
POLICE AND FIRE CAPITAL EQUIPMENT SALES TAX FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Police and Fire Equipment Sales Tax	\$0	\$0	\$0
Interest	40,802	58,320	18,739
Other	81,143	0	0
Fund Balance	0	5,108,278	4,153,378
Total Revenues	\$121,945	\$5,166,598	\$4,172,117
Expenditures			
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	365,930	1,925,548	1,310,726
Supplies	33,359	95,800	88,300
Capital Outlay	304,626	2,498,658	2,593,297
Transfers	1,160,000	0	0
Department Total	\$1,863,915	\$4,520,006	\$3,992,323
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	64	2,000	1,936
Supplies	0	0	0
Capital Outlay	132,311	23,744	7,010
Transfers	0	0	0
Department Total	\$132,375	\$25,744	\$8,946
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	3,242	3,483	3,483
Capital Outlay	0	617,365	167,365
Transfers	0	0	0
Department Total	\$3,242	\$620,848	\$170,848

	Actual FY16	Adopted FY17	Adopted FY18
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	365,993	1,927,548	1,312,662
Supplies	36,601	99,283	91,783
Capital Outlay	436,937	3,139,767	2,767,672
Transfers	1,160,000	0	0
Total Expenditures	<u>\$1,999,531</u>	<u>\$5,166,598</u>	<u>\$4,172,117</u>
Use of Fund Balance			
Beginning Fund Balance	\$8,602,546	\$6,724,959	\$8,306,756
Additions/(Reductions) to Fund Balance	(1,877,587)	1,581,797 *	(4,153,378) **
Ending Fund Balance	<u>\$6,724,959</u>	<u>\$8,306,756</u> *	<u>\$4,153,378</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

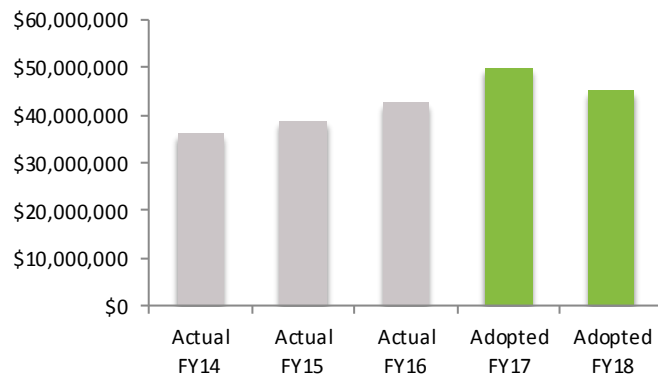
POLICE SALES TAX FUND (POLICE SERVICES, FACILITIES OR EQUIPMENT TAX FUND)

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Special Sales Tax	\$40,265,246	\$40,913,832	\$39,785,056
Interest	135,828	197,239	166,067
Other	15,224	0	0
Service Charges	144,886	124,498	168,236
Transfers	405,759	0	0
Fund Balance	0	8,527,978	4,935,944
Total Revenues	\$40,966,942	\$49,763,547	\$45,055,303
Expenditures - Police			
Personal Services	\$35,164,426	\$35,230,422	\$35,374,097
Other Services & Charges	2,652,916	5,387,697	4,596,268
Supplies	3,392,154	3,660,280	2,583,439
Capital Outlay	1,328,413	5,485,148	2,501,499
Transfers	0	0	0
Total Expenditures	\$42,537,909	\$49,763,547	\$45,055,303
Use of Fund Balance			
Beginning Fund Balance	\$19,206,090	\$17,635,123	\$14,035,772
Additions/(Reductions) to Fund Balance	(1,570,967)	(3,599,351) *	(4,935,944) **
Ending Fund Balance	\$17,635,123	\$14,035,772 *	\$9,099,828 **

* Estimated.

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

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



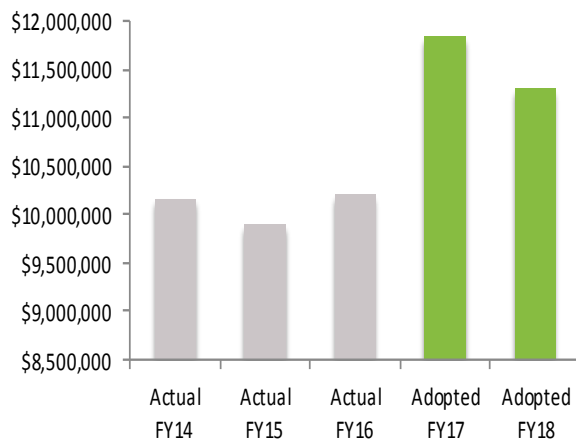
SOLID WASTE MANAGEMENT FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Interest	\$13,051	\$17,522	\$18,447
Tranfers	9,802,000	10,813,227	10,295,276
Fund Balance	0	1,000,000	1,000,000
Total Revenues	<u>\$9,815,051</u>	<u>\$11,830,749</u>	<u>\$11,313,723</u>
Expenditures - Utilities			
Personal Services	\$8,064,342	\$8,678,572	\$8,742,058
Other Services & Charges	1,757,494	2,115,677	1,985,165
Supplies	386,576	1,036,500	586,500
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	<u>\$10,208,412</u>	<u>\$11,830,749</u>	<u>\$11,313,723</u>
Use of Fund Balance			
Beginning Fund Balance	\$1,923,845	\$1,530,485	\$1,000,000
Additions/(Reductions) to Fund Balance	<u>(393,361)</u>	<u>(530,485) *</u>	<u>(1,000,000) **</u>
Ending Fund Balance	<u>\$1,530,485</u>	<u>\$1,000,000 *</u>	<u>\$0 **</u>

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

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

SPECIAL PURPOSE FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Donations	(\$1,442,273)	\$4,363,594	\$1,556,000
Fees	274,170	227,117	215,000
Interest	165,850	68,097	103,925
Other	1,282,050	9,600	10,000
Service Charges	37,921	17,000	2,173
Tranfers	26,536	1,000,000	1,000,000
Fund Balance	0	9,914,031	6,817,612
Total Revenues	\$344,254	\$15,599,439	\$9,704,710
Expenditures			
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	850,000
Supplies	0	0	0
Capital Outlay	803	3,182,389	57,482
Transfers	0	0	0
Department Total	\$803	\$3,182,389	\$907,482
Development Services			
Personal Services	\$8,799	\$8,100	\$13,500
Other Services & Charges	177,618	1,364,911	1,412,601
Supplies	31,005	173,787	84,889
Capital Outlay	0	0	12,000
Transfers	0	0	0
Department Total	\$217,421	\$1,546,798	\$1,522,990
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	166	21,915	19,054
Supplies	0	8,182	10,000
Capital Outlay	0	2,836	2,806
Transfers	0	0	0
Department Total	\$166	\$32,933	\$31,860
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	1,000,000	1,000,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$1,000,000	\$1,000,000

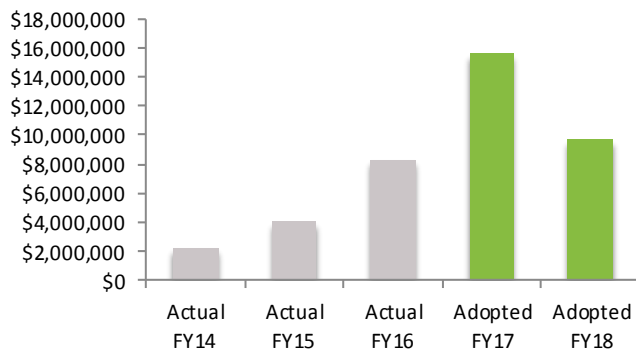
	Actual FY16	Adopted FY17	Adopted FY18
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	85,780	247,070	1,210,052
Supplies	42,764	205,313	468,788
Capital Outlay	3,929,567	4,623,306	1,268,830
Transfers	0	0	0
Department Total	\$4,058,110	\$5,075,689	\$2,947,670
Planning			
Personal Services	\$4,770	\$6,879	\$0
Other Services & Charges	115,859	169,206	105,481
Supplies	0	1,500	0
Capital Outlay	95,000	429,327	246,297
Transfers	1,660,042	0	0
Department Total	\$1,875,671	\$606,912	\$351,778
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	18,449	36,300	40,129
Supplies	0	48,411	12,570
Capital Outlay	0	571	0
Transfers	0	0	0
Department Total	\$18,449	\$85,282	\$52,699
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	568,540	505,462	483,551
Supplies	860	391	0
Capital Outlay	1,491,877	3,563,583	2,406,680
Transfers	0	0	0
Department Total	\$2,061,277	\$4,069,436	\$2,890,231

	Actual FY16	Adopted FY17	Adopted FY18
All Departments			
Personal Services	\$13,569	\$14,979	\$13,500
Other Services & Charges	966,411	3,344,864	5,120,868
Supplies	74,629	437,584	576,247
Capital Outlay	5,517,247	11,802,012	3,994,095
Transfers	1,660,042	0	0
Total Expenditures	\$8,231,898	\$15,599,439	\$9,704,710
Use of Fund Balance			
Beginning Fund Balance	\$21,884,100	\$13,996,456	\$6,817,612
Additions/(Reductions) to Fund Balance	(7,887,644)	(7,178,844) *	(6,817,612) **
Ending Fund Balance	\$13,996,456	\$6,817,612 *	\$0

* Estimated.

** Assumes budgeted revenues and expenditures.

Special Purpose Fund Historical and Projected Expenditures



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

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

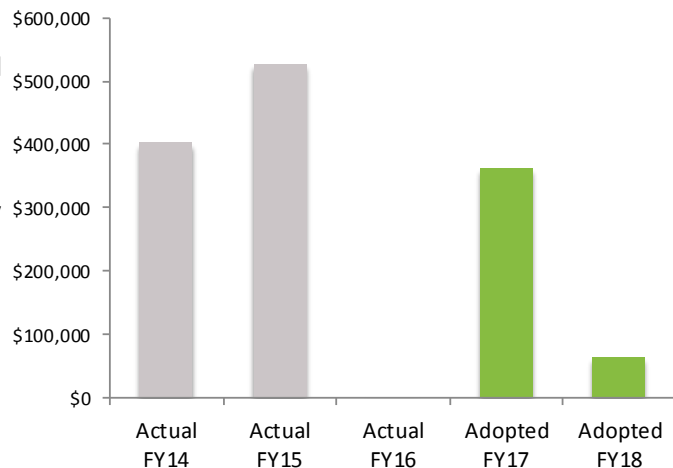
	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Sports Facilities Sales Tax	\$0	\$0	\$0
Interest	2,523	1,948	749
Other	49,265	0	0
Fund Balance	0	360,684	62,571
Total Revenues	<u>\$51,788</u>	<u>\$362,632</u>	<u>\$63,320</u>
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	362,632	63,320
Transfers	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$362,632</u>	<u>\$63,320</u>
Use of Fund Balance			
Beginning Fund Balance	\$273,284	\$325,072	\$62,571
Additions/(Reductions) to Fund Balance	51,788	(262,501) *	(62,571) **
Ending Fund Balance	<u>\$325,072</u>	<u>\$62,571</u> *	<u>\$0</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.

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

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

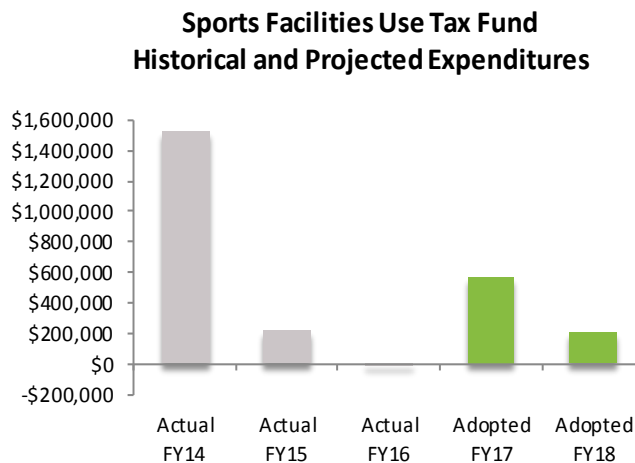


SPORTS FACILITIES USE TAX FUND (OKLAHOMA CITY SPORTS FACILITIES IMPROVEMENT USE TAX FUND)

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Sports Facilities Use Tax	\$0	\$0	\$0
Interest	4,042	4,543	996
Other	10,799	0	0
Fund Balance	0	565,132	196,010
Total Revenues	\$14,841	\$569,675	\$197,006
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	(2,032)	92,325	31,928
Supplies	0	130,882	45,262
Capital Outlay	13	346,468	119,816
Transfers	0	0	0
Department Total	(\$2,020)	\$569,675	\$197,006
Use of Fund Balance			
Beginning Fund Balance	\$530,535	\$547,395	\$196,010
Additions/(Reductions) to Fund Balance	16,861	(351,385) *	(196,010) **
Ending Fund Balance	\$547,395	\$196,010 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



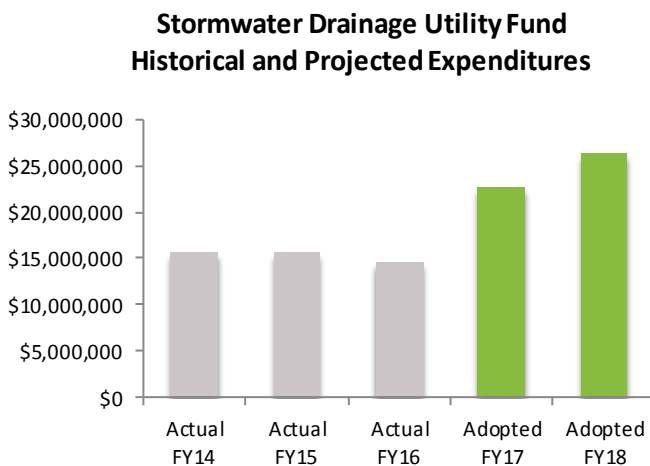
The Oklahoma City Sports Facilities Use Tax is the companion use tax to the one-cent Oklahoma City Sports Facilities Sales Tax. The tax provides a levy of one percent on the sale of tangible personal property not subject to sales tax from January 1, 2009 through March 21, 2010. The City Council has expressed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

STORMWATER DRAINAGE UTILITY FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Fees	\$17,141,178	\$17,667,703	\$17,351,753
Interest	\$96,612	\$128,302	\$158,679
Other	\$110,409	\$0	\$0
Permits	\$117,240	\$106,312	\$106,003
Reimbursements	\$255,766	\$255,766	\$255,766
Service Charges	\$207,785	\$53,192	\$201,779
Transfers	\$0	\$0	\$0
Fund Balance	\$0	\$4,360,836	\$8,201,846
Total Revenues	<u>\$17,928,990</u>	<u>\$22,572,111</u>	<u>\$26,275,826</u>
Expenditures - Public Works			
Personal Services	\$7,816,331	\$9,328,233	\$9,742,322
Other Services & Charges	5,024,743	8,487,272	12,969,396
Supplies	872,016	1,228,231	1,230,364
Capital Outlay	897,416	3,528,375	2,333,744
Transfers	38,457	0	0
Total Expenditures	<u>\$14,648,963</u>	<u>\$22,572,111</u>	<u>\$26,275,826</u>
Use of Fund Balance			
Beginning Fund Balance	\$7,525,217	\$10,805,244	\$21,874,634
Additions/(Reductions) to Fund Balance	3,280,027	11,069,390 *	(8,201,846) **
Ending Fund Balance	<u>\$10,805,244</u>	<u>\$21,874,634</u> *	<u>\$13,672,788</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.



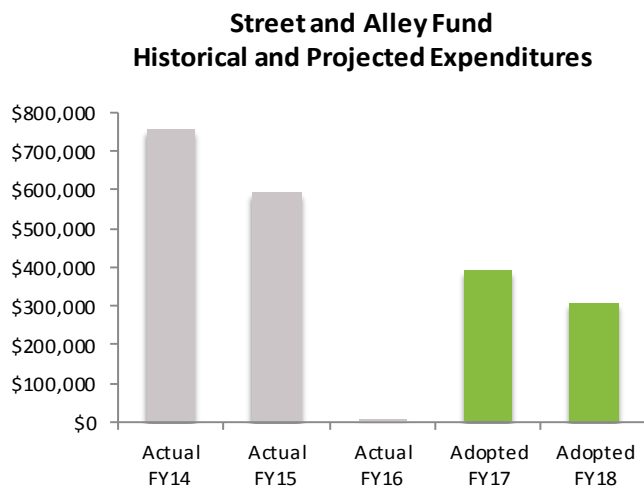
The Stormwater Drainage Utility Fund was established by Council on June 13, 1995 to address federal mandates governing National Pollution Discharge Elimination System (NPDES) programs and is responsible for planning and implementing strategies for improving the quality of storm and other runoff waters.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

STREET AND ALLEY FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Interest	\$2,655	\$300	\$0
Other	3,010	0	0
Fund Balance	0	392,629	306,955
Total Revenues	\$5,665	\$392,929	\$306,955
Expenditures - Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	216,081	128,089
Supplies	30,057	27,322	5
Capital Outlay	(25,985)	149,526	178,861
Transfers	0	0	0
Total Expenditures	\$4,073	\$392,929	\$306,955
Use of Fund Balance			
Beginning Fund Balance	\$316,982	\$318,574	\$392,629
Additions/(Reductions) to Fund Balance	1,593	74,055 *	(306,955) **
Ending Fund Balance	\$318,574	\$392,629 *	\$85,674 **

* Estimated.

** Assumes budgeted revenues and expenditures.



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

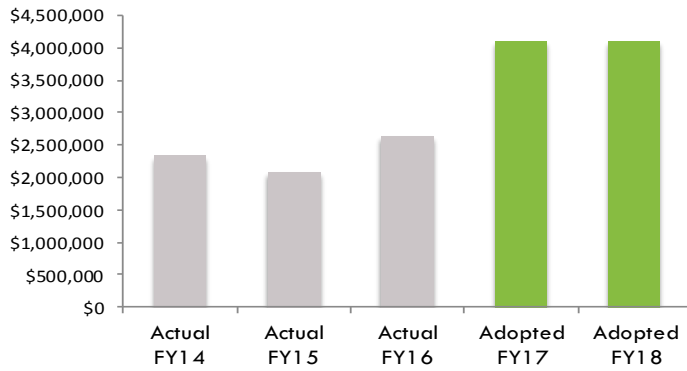
TRANSPORTATION AND PARKING FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Interest	\$3,411	\$4,714	\$4,697
Service Charges	149,279	580,721	742,844
Transfers	2,432,997	3,513,644	3,355,284
Fund Balance	0	0	0
Total Revenues	<u>\$2,585,687</u>	<u>\$4,099,079</u>	<u>\$4,102,825</u>
Expenditures			
Parking			
Personal Services	\$316,553	\$463,182	\$500,387
Other Services & Charges	103,803	318,286	451,138
Supplies	30,454	31,400	31,400
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$450,810</u>	<u>\$812,868</u>	<u>\$982,925</u>
Public Transportation			
Personal Services	\$1,861,872	\$2,463,098	\$2,513,911
Other Services & Charges	328,175	823,113	605,989
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	<u>\$2,190,047</u>	<u>\$3,286,211</u>	<u>\$3,119,900</u>
All Departments			
Personal Services	\$2,178,425	\$2,926,280	\$3,014,298
Other Services & Charges	431,979	1,141,399	1,057,127
Supplies	30,454	31,400	31,400
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	<u>\$2,640,858</u>	<u>\$4,099,079</u>	<u>\$4,102,825</u>
Use of Fund Balance			
Beginning Fund Balance	\$110,501	\$55,330	\$0
Additions/(Reductions) to Fund Balance	(55,170)	(55,330) *	0 **
Ending Fund Balance	<u>\$55,330</u>	<u>\$0</u> *	<u>\$0</u> **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



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

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

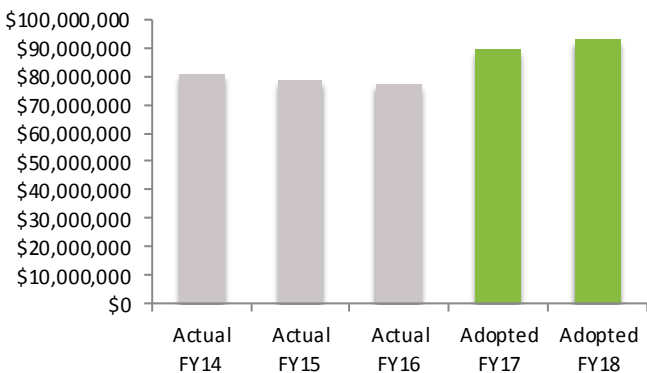
WATER AND WASTEWATER FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Interest	\$108,279	\$142,693	\$136,741
Other	0	0	0
Service charges	0	0	0
Tranfser	77,230,000	88,001,990	92,055,505
Fund Balance	0	1,408,789	800,000
Total Revenues	\$77,338,279	\$89,553,472	\$92,992,246
Expenditures			
Water			
Personal Services	\$26,497,083	\$27,709,540	\$28,846,303
Other Services & Charges	14,902,055	22,001,344	22,985,311
Supplies	9,414,250	10,796,568	11,363,541
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$50,813,388	\$60,507,452	\$63,195,155
Wastewater			
Personal Services	\$18,316,809	\$20,129,469	\$20,394,948
Other Services & Charges	6,158,934	6,622,083	7,046,870
Supplies	1,989,585	2,294,468	2,355,273
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$26,465,328	\$29,046,020	\$29,797,091
All Departments			
Personal Services	\$44,813,893	\$47,839,009	\$49,241,251
Other Services & Charges	21,060,989	28,623,427	30,032,181
Supplies	11,403,835	13,091,036	13,718,814
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$77,278,717	\$89,553,472	\$92,992,246
Use of Fund Balance			
Beginning Fund Balance	\$2,946,603	\$3,006,165	\$800,000
Additions/(Reductions) to Fund Balance	59,563	(2,206,165) *	(800,000) **
Ending Fund Balance	\$3,006,165	\$800,000 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

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



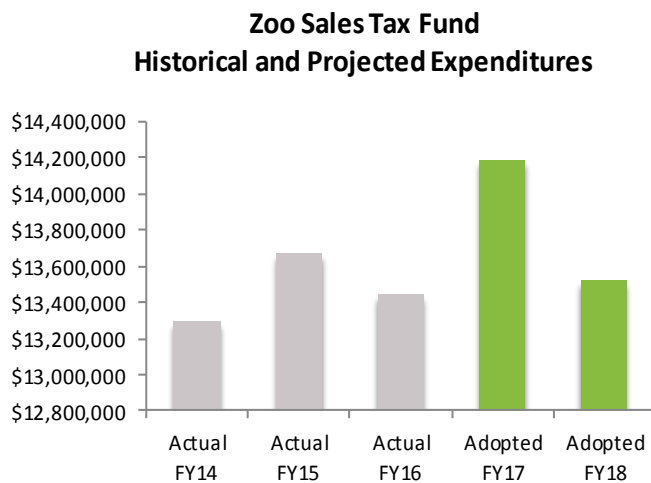
The Water and Wastewater Fund was established in 1988 by the City Council for the purpose of identifying operating expenditures of the Water and Wastewater Utilities Department. Expenditures from these funds are made for the treatment of water; the maintenance and repair of water treatment, pumping,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

ZOO SALES TAX FUND

	Actual FY16	Adopted FY17	Adopted FY18
Revenues			
Zoo Sales Tax Revenue	\$13,421,749	\$13,910,703	\$13,261,685
Interest	1,910	0	0
Fund Balance	0	278,214	265,234
Total Revenues	\$13,423,658	\$14,188,917	\$13,526,919
Expenditures - Zoo			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	13,440,670	14,188,917	13,526,919
Total Expenditures	\$13,440,670	\$14,188,917	\$13,526,919
Use of Fund Balance			
Beginning Fund Balance	\$34,024	\$17,012	\$0
Additions/(Reductions) to Fund Balance	(17,012)	(17,012) *	(265,234) **
Ending Fund Balance	\$17,012	\$0 *	(\$265,234) **

* Estimated

** Assumes budgeted revenues and expenditures



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

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