



The City of  
**OKLAHOMA CITY**

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**Oklahoma City Municipal  
Facilities Authority  
Budget**

**Fiscal Year 2018**

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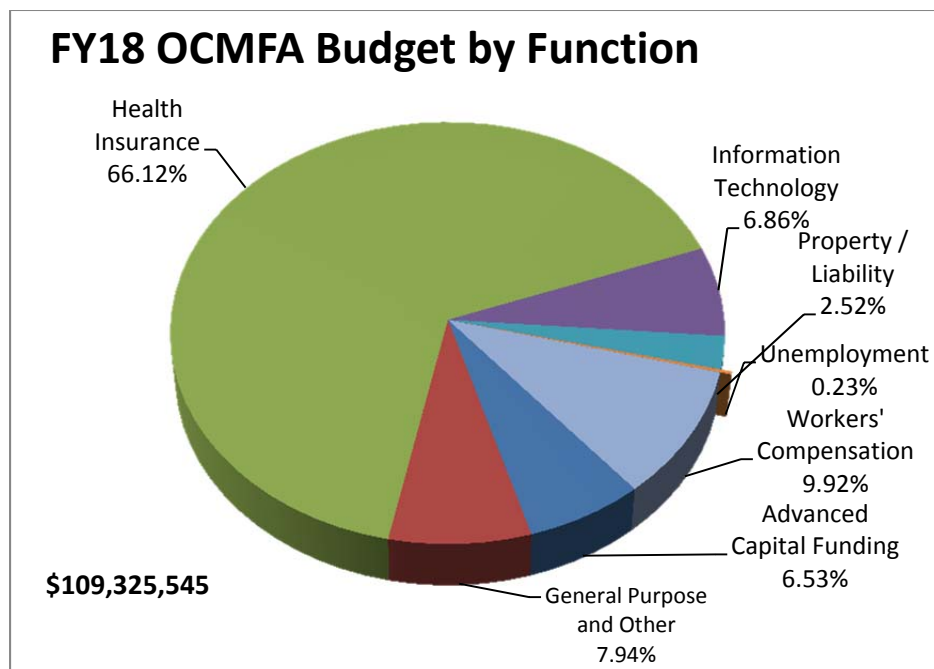
June 20, 2017

## Oklahoma City Municipal Facilities Authority Revenue and Expense Summary

The Oklahoma City Municipal Facilities Authority (OCMFA) provides a funding mechanism for health insurance, workers' compensation, property and liability insurance, police investigative funds, advanced architectural and engineering services for G.O. bond projects and other various capital projects. Funding these activities through the OCMFA allows the City, the sole beneficiary of the authority, to benefit from multi-year contracts with vendors such as health insurance providers and allows for the maintenance of adequate reserves.

### Budget by Function:

The FY18 OCMFA budget is \$109,325,545 and is organized by various functions to allow revenues and expenses for specific activities to be segregated from one another. For example, revenue received in the OCMFA from employer and employee health insurance contributions is deposited in the Health Insurance operating unit where only expenses for employee health benefits are recognized.

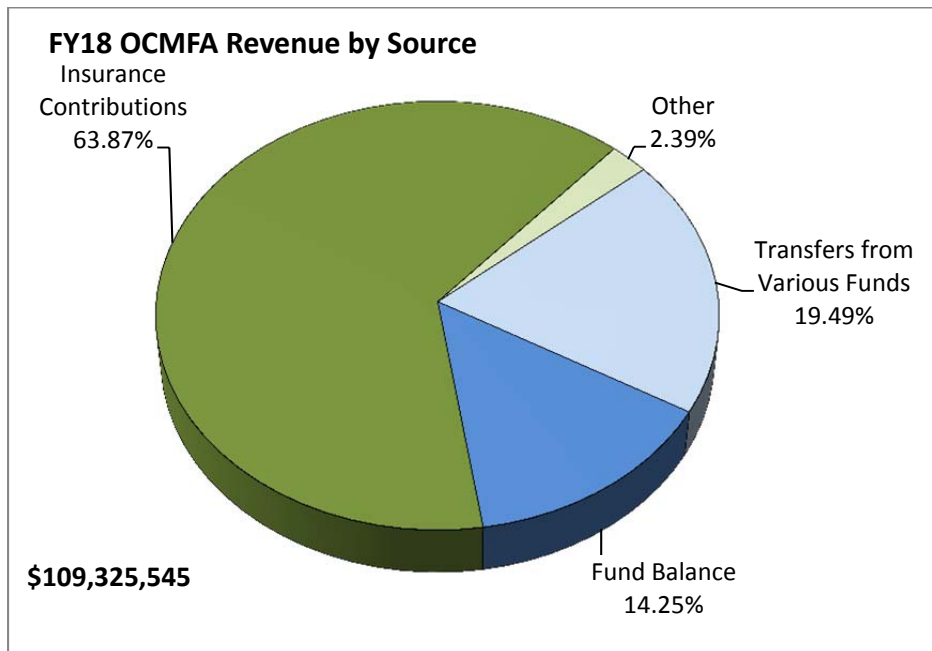


As indicated in the chart to the above, Health Insurance is the largest category by function at \$72.3 million or 66.12% of the budget. The Risk Management function, consisting of Workers Compensation, Property and Liability Insurance, and Unemployment, at \$10.8 million, \$2.8 million, and \$250,000 respectively, total to 12.67% of the budget. Advanced Capital Funding is the third largest category by function at \$7.1 million or 6.53% of the budget. Through this revolving fund, the OCMFA funds various preliminary project costs, such as Architectural and Engineering (A&E) services, land acquisition, and testing in advance of the bond sale for specific projects. Once the bonds are sold, the G.O. Bond Funds purchase the plans, specifications, right of way, etc., and construction can begin sooner. The revenue from repayment is then used to fund additional A&E projects for the G.O. Bond program. Information Technology, at \$7.5 million or 6.86% of the budget, funds telephone, internet and software licensing expenses and training, upgrades, and maintenance for various City-wide computer systems. The

General Purpose and Other category combines the budgets for the remaining operating units including General Purpose, Drainage Capital, Myriad Gardens, and Police Investigations.

**Revenue by Source:**

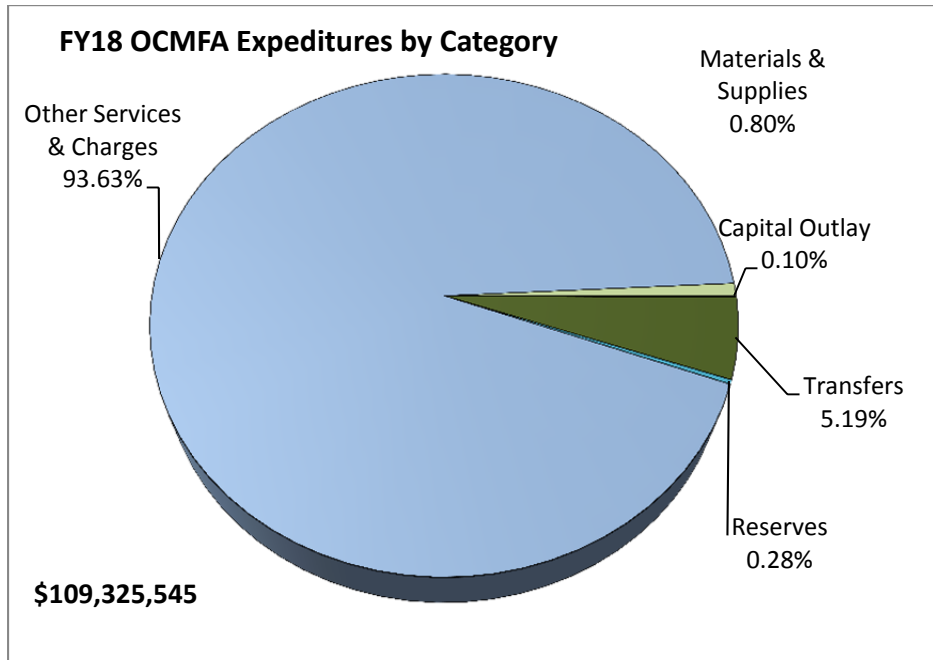
The revenue to support activities in the OCMFA is derived from various sources most of which are approved as part of the City budget adopted by Council. In some cases, revenue is transferred from other City funds including the General Fund. An example of this type of transfer is taking revenue from the City’s Information Technology Internal Service Fund where it is collected and transferring it to the OCMFA to pay for items such as software licensing, internet and telephone service. Some revenues, such as royalties received from City owned park land or employee health insurance contributions are deposited directly in the OCMFA. These funds are allocated to the operating unit where expenses supported by that specific revenue will be incurred. An overview of revenue by source is provided in the chart above.



**Expenditures by Category:**

The pie chart below provides an overview of expenditures by category. As previously mentioned, the benefit of using the OCMFA to fund certain activities is the ability to secure multi-year contracts and maintain reserves. The largest expenditure category by function, Other Services and Charges, is consistent with these benefits. Other Services and Charges, \$102.4 million or 93.63% of expenditures, include expenses for health insurance, workers compensation claims, software licensing, and fees paid

to vendors used by code enforcement. Transfers make up the second largest category at 5.19% of the budget. Capital Outlay, Materials and Supplies, and Reserves make up a relatively small portion of the overall budget.



**Budget Summaries:**

The pages that follow this summary in the OCMFA budget document provide detailed budget information.

# Municipal Facilities Authority

Fiscal Year 2018

Proposed Budget

## Summary of Revenues and Expenditures

### Revenues

<b>Revenue Expense Category</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Budget</b>
Fund Balance	0	9,305,913	15,476,342
Interest	467,079	152,780	195,798
Fees	1,420,617	1,498,700	1,560,000
Insurance Contributions	59,971,094	65,235,294	69,827,254
Other	2,219,780	519,495	584,684
Refunds & Reimbursements	2,511,962	2,407,160	100,000
Royalties	228,943	250,000	275,000
Transfers from General Fund	401,455	581,546	606,546
Transfers from Various Funds	24,028,395	22,006,009	20,699,921
<b>Total Revenues</b>	<b>91,249,325</b>	<b>101,956,897</b>	<b>109,325,545</b>

### Expenditures

<b>Revenue Expense Category</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Budget</b>
Other Services & Charges	91,651,515	94,858,547	102,361,882
Materials & Supplies	260,590	754,001	880,066
Capital Outlay	1,152,021	103,400	104,100
Transfers	1,162,728	5,935,417	5,673,967
Reserves	0	305,532	305,530
<b>Total Expenditures</b>	<b>94,226,854</b>	<b>101,956,897</b>	<b>109,325,545</b>

# Municipal Facilities Authority

Fiscal Year 2018

Proposed Budget

Summary by Sub-Fund

## Revenues

<b>Fund</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Budget</b>
Advanced Capital Funding	2,333,809	6,061,069	7,134,880
Civil Litigation	250,818	200,000	200,000
Drainage Capital	126,114	994,390	1,203,356
Emergency Management	814,957	630,000	630,000
General Purpose	1,500,705	2,547,009	2,680,646
Health Insurance	60,284,423	65,335,161	72,286,589
Information Technology	4,202,769	4,023,012	3,802,293
IT Projects	4,237,754	2,939,206	3,062,268
Myriad Gardens	4,762	23,165	23,412
Park Oil and Gas Royalties	258,323	3,977,270	4,305,000
Police Investigative Fund	75,790	195,600	150,600
Property & Liability Insurance	4,237,897	2,647,357	2,750,845
Unemployment	151,486	225,000	250,000
Workers' Compensation	12,769,718	12,158,658	10,845,656
<b>Total Revenues</b>	<b>91,249,325</b>	<b>101,956,897</b>	<b>109,325,545</b>

# Municipal Facilities Authority

Fiscal Year 2018

Proposed Budget

Summary by Sub-Fund

## Expenditures

<b>Fund</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Budget</b>
Advanced Capital Funding	1,182,437	6,061,069	7,134,880
Civil Litigation	199,957	200,000	200,000
Drainage Capital	49,218	994,390	1,203,356
Emergency Management	714,372	630,000	630,000
General Purpose	2,364,955	2,547,009	2,680,646
Health Insurance	65,710,587	65,335,161	72,286,589
Information Technology	4,230,402	4,023,012	3,802,293
IT Projects	3,258,980	2,939,206	3,062,268
Myriad Gardens	0	23,165	23,412
Park Oil and Gas Royalties	0	3,977,270	4,305,000
Police Investigative Fund	47,133	195,600	150,600
Property & Liability Insurance	7,109,511	2,647,357	2,750,845
Unemployment	145,435	225,000	250,000
Workers' Compensation	9,213,866	12,158,658	10,845,656
<b>Total Expenditures</b>	<b>94,226,854</b>	<b>101,956,897</b>	<b>109,325,545</b>

## Municipal Facilities Authority Advanced Capital Funding

*This fund provides for various project costs, such as advanced funding of Architectural and Engineering services, construction, land purchase, and administration for General Obligation Bond Capital Improvement Projects.*

### Revenues

Description	FY16 Actual	FY17 Budget	FY18 Budget
Fund Balance	0	3,653,909	7,134,880
Interest	36,967	0	0
Reimbursements from G.O. Bonds	2,296,842	2,407,160	0
<b>Total Revenues</b>	<b>2,333,809</b>	<b>6,061,069</b>	<b>7,134,880</b>

### Expenses

Description	FY16 Actual	FY17 Budget	FY18 Budget
Bond Prefunded Project Cost - A&E	703,090	4,062,311	4,782,011
Bond Prefunded Project Cost - Admin	178,614	261,570	307,911
Bond Prefunded Project Cost - Construction	0	394,461	464,346
Bond Prefunded Project Cost - Land	288,823	1,307,307	1,538,917
Bond Prefunded Project Cost - Testing	0	2,921	3,438
Bond Prefunded Utilities	11,911	11,245	13,237
Oper transfer Operations & Maintenance	0	3,864	4,549
Other Services and Charges	0	17,390	20,471
<b>Total Expenses</b>	<b>1,182,437</b>	<b>6,061,069</b>	<b>7,134,880</b>

### Fund Balance

Beginning Fund Balance	4,765,975	5,906,969	7,812,990 *
Additions/(Reductions) to Fund Balance	1,151,372	1,906,021 *	(7,134,880) **
<b>Ending Fund Balance</b>	<b>5,906,969</b>	<b>7,812,990 *</b>	<b>678,110 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.



# Municipal Facilities Authority

## Civil Litigation

*The Civil Litigation Fund provides for civil rights defense legal services through a transfer from the General Fund.*

### Revenues

Description	FY16 Actual	FY17 Budget	FY18 Budget
Interest	818	0	0
Transfer from General Fund	250,000	200,000	200,000
<b>Total Revenues</b>	<b>250,818</b>	<b>200,000</b>	<b>200,000</b>

### Expenses

Description	FY16 Actual	FY17 Budget	FY18 Budget
Professional Services - Legal	199,957	200,000	200,000
<b>Total Expenses</b>	<b>199,957</b>	<b>200,000</b>	<b>200,000</b>

### Fund Balance

Beginning Fund Balance	30,861	81,722	89,534 *
Additions/(Reductions) to Fund Balance	50,862	7,812 *	0 **
<b>Ending Fund Balance</b>	<b>81,722</b>	<b>89,534 *</b>	<b>89,534 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority Drainage Capital

*This fund is supported by drainage impact fees paid by developers in lieu of on-site storm water detention. The funds are used in projects to evaluate and/or to prevent, reduce, or eliminate known or projected flooding problems.*

### Revenues

Description	FY16 Actual	FY17 Budget	FY18 Budget
Fund Balance	0	892,690	1,203,356
Interest	8,253	3,000	0
Impact Fees - Canadian River	6,743	1,500	0
Impact Fees - Deep Fork Creek	50,236	33,000	0
Impact Fees - Deer Creek	30,289	7,700	0
Impact Fees - N. Canadian	30,381	56,500	0
Impact Fees - Parks	211	0	0
<b>Total Revenues</b>	<b>126,114</b>	<b>994,390</b>	<b>1,203,356</b>

### Expenses

Description	FY16 Actual	FY17 Budget	FY18 Budget
Other Services and Charges	38,218	0	0
Transfer to Capital Improvement	11,000	994,390	1,203,356
<b>Total Expenses</b>	<b>49,218</b>	<b>994,390</b>	<b>1,203,356</b>

### Fund Balance

Beginning Fund Balance	952,226	1,029,121	1,246,559 *
Additions/(Reductions) to Fund Balance	76,896	217,438 *	(1,203,356) **
<b>Ending Fund Balance</b>	<b>1,029,121</b>	<b>1,246,559 *</b>	<b>43,203 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority Emergency Management

*The Emergency Management Fund provides for the payment for enhanced universal emergency (E-911) dedicated telephone service. Revenues are received from transfers from the Information Technology Internal Service Fund.*

### Revenues

Description	FY16 Actual	FY17 Budget	FY18 Budget
Interest	2,425	0	0
Transfer from Information Technology ISF	812,532	630,000	630,000
<b>Total Revenues</b>	<b>814,957</b>	<b>630,000</b>	<b>630,000</b>

### Expenses

Description	FY16 Actual	FY17 Budget	FY18 Budget
Telephone	714,372	630,000	630,000
<b>Total Expenses</b>	<b>714,372</b>	<b>630,000</b>	<b>630,000</b>

### Fund Balance

Beginning Fund Balance	105,169	205,753	308,711 *
Additions/(Reductions) to Fund Balance	100,584	102,958 *	0 **
<b>Ending Fund Balance</b>	<b>205,753</b>	<b>308,711 *</b>	<b>308,711 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### General Purpose

*This fund is a multi-purpose fund providing for annual financial audits, professional legal services, and code enforcement activities, such as weed abatement and trash and debris removal. Revenues are received through transfers from the General Fund as well as fees for weed abatement and trash and debris removal.*

#### Revenues

Description	FY16 Actual	FY17 Budget	FY18 Budget
Fund Balance	0	323,900	278,200
Interest	20,900	16,000	20,900
Abandoned and Unsecured Housing	176,974	200,563	215,000
Fees - Administration	686,316	800,000	800,000
Fees - Trash & Debris	452,530	400,000	560,000
Fees - Weed Abatement	163,910	200,000	200,000
Miscellaneous	75	0	0
Reserve for Prior Year Encumbrance	0	450,000	450,000
Transfer from General Fund	0	156,546	156,546
<b>Total Revenues</b>	<b>1,500,705</b>	<b>2,547,009</b>	<b>2,680,646</b>

#### Expenses

Description	FY16 Actual	FY17 Budget	FY18 Budget
Abandoned and Unsecured Housing	13,028	40,000	50,000
Construction in Progress	0	103,400	104,100
Independent Audit	26,274	32,005	32,005
Management Contracts	614,006	550,000	670,000
Miscellaneous	0	0	750,000
Miscellaneous Service Contracts	159,982	350,000	350,000
Operating Leases	81,493	89,541	89,541
Other Services and Charges	383,233	550,000	600,000
Professional Services - Legal	58,871	35,000	35,000
Transfer to General Fund	728,069	797,063	0
Transfer to OCPPA	300,000	0	0
<b>Total Expenses</b>	<b>2,364,955</b>	<b>2,547,009</b>	<b>2,680,646</b>

#### Fund Balance

Beginning Fund Balance	2,715,766	1,851,516	1,825,670 *
Additions/(Reductions) to Fund Balance	(864,250)	(25,846) *	(728,200) **
<b>Ending Fund Balance</b>	<b>1,851,516</b>	<b>1,825,670 *</b>	<b>1,097,470 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### Health Insurance

*The Health Insurance Fund provides funding and reserves for health, dental and life insurance and an Employee Assistance Program (EAP) for active employees. Transfers from operating funds and direct payments from participants provide the revenues.*

#### Revenues

Description	FY16 Actual	FY17 Budget	FY18 Budget
Fund Balance	0	0	2,175,713
Interest	73,821	0	38,000
COBRA - All Programs	32,945	0	29,000
Dental - Employee	1,678,608	1,625,164	1,599,528
Dental - Employer	651,253	664,440	652,770
EAP - Employer	97,279	99,867	95,622
HMO - Employee	5,765,067	7,458,923	7,141,974
HMO - Employer	33,070,874	35,361,396	40,996,025
Indemnity - Employee	3,563,087	3,821,121	3,675,577
Indemnity - Employer	14,535,511	15,512,685	15,011,816
Life - Employee	630,551	708,572	673,920
Life - Employer	76,144	82,993	75,644
Refunds and Reimbursements	76,699	0	100,000
Subrogation	32,585	0	21,000
<b>Total Revenues</b>	<b>60,284,423</b>	<b>65,335,161</b>	<b>72,286,589</b>

#### Expenses

Description	FY16 Actual	FY17 Budget	FY18 Budget
Building Rental	22,144	12,456	33,216
Dental Insurance	2,332,806	2,289,604	2,243,899
Flexible Benefits Plan Admin	64,500	54,161	50,625
Group Term Life Insurance	703,943	791,565	720,223
HMO Premium	42,356,378	42,820,338	48,227,412
Indemnity Admin	507,746	503,807	538,101
Indemnity Claims	12,260,923	10,669,543	12,350,812
Miscellaneous	134,753	214,381	115,539
Non-Capital Office Machines	538	1,000	0
Office Supplies	2,631	3,390	4,000
Other Services and Charges	7,318	3,521	3,500
Prescriptions	5,829,160	6,229,528	6,189,078
Professional Services - Medical	1,166,768	1,431,867	1,435,784
Stop Loss Insurance	320,978	300,000	374,400
Travel and Training	0	10,000	0
<b>Total Expenses</b>	<b>65,710,587</b>	<b>65,335,161</b>	<b>72,286,589</b>

**Municipal Facilities Authority  
Health Insurance**

**Fund Balance**

Beginning Fund Balance	9,361,770	3,935,606	9,044,032 *
Additions/(Reductions) to Fund Balance	<u>(5,426,164)</u>	<u>5,108,426 *</u>	<u>(2,175,713) **</u>
<b>Ending Fund Balance</b>	<b>3,935,606</b>	<b>9,044,032 *</b>	<b>6,868,319 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority Information Technology

*The Information Technology Fund provides for recurring IT billing such as payments for local and long distance telephone service, mainframe computer maintenance and some telephone equipment and maintenance, as well software subscriptions. Revenues come from the Information Technology Internal Service Fund.*

### Revenues

Description	FY16 Actual	FY17 Budget	FY18 Budget
Fund Balance	0	166,694	165,611
Interest	13,961	0	0
Miscellaneous	1,176	0	0
Reimbursements - Software License	110,207	0	0
Reimbursements - Telephone	27,815	0	0
Software Licensing	16,224	0	0
Transfer from Information Technology ISF	4,033,387	3,856,318	3,636,682
<b>Total Revenues</b>	<b>4,202,769</b>	<b>4,023,012</b>	<b>3,802,293</b>

### Expenses

Description	FY16 Actual	FY17 Budget	FY18 Budget
Computer Supplies	(2,190)	0	0
Microsoft Licensing	1,668,023	1,159,158	1,184,227
Miscellaneous	91,105	0	10,000
Miscellaneous Service Contracts	1,309,308	1,702,360	1,687,000
Network Supplies	7,427	0	0
Other Services and Charges	116,282	0	0
Telephone	1,040,472	994,800	755,455
Transfer to MAPS3 Use Tax	0	166,694	165,611
Wireless	(24)	0	0
<b>Total Expenses</b>	<b>4,230,402</b>	<b>4,023,012</b>	<b>3,802,293</b>

### Fund Balance

Beginning Fund Balance	1,217,008	1,189,376	2,037,965 *
Additions/(Reductions) to Fund Balance	(27,633)	848,589 *	(165,611) **
<b>Ending Fund Balance</b>	<b>1,189,376</b>	<b>2,037,965 *</b>	<b>1,872,354 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### IT Projects

*This fund provides for Information Technology projects, such as the iNovah Cashiering System, PeopleSoft and GIS Projects with revenue provided by other City and Trust funds.*

#### Revenues

Description	FY16 Actual	FY17 Budget	FY18 Budget
Interest	19,913	0	0
Miscellaneous	639	0	0
Transfer from Information Technology ISF	3,057,202	2,939,206	3,062,268
Transfer from Police/Fire Sales Tax	1,160,000	0	0
<b>Total Revenues</b>	<b>4,237,754</b>	<b>2,939,206</b>	<b>3,062,268</b>

#### Expenses

Description	FY16 Actual	FY17 Budget	FY18 Budget
Accela Licensing	20,814	0	0
Computer Supplies	132,042	226,446	226,446
Employee Travel	1,183	0	0
Equipment	1,151,277	0	0
Miscellaneous	11,643	250,000	250,000
Miscellaneous Service Contracts	1,503,953	1,692,760	1,883,822
Network Supplies	17,455	250,000	250,000
Other Equipmen	0	0	72,000
Professional Services - Other	377,277	440,000	340,000
Training	43,337	80,000	40,000
<b>Total Expenses</b>	<b>3,258,980</b>	<b>2,939,206</b>	<b>3,062,268</b>

#### Fund Balance

Beginning Fund Balance	918,087	1,896,861	2,906,015 *
Additions/(Reductions) to Fund Balance	978,774	1,009,154 *	0 **
<b>Ending Fund Balance</b>	<b>1,896,861</b>	<b>2,906,015 *</b>	<b>2,906,015 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.



## Municipal Facilities Authority

### Myriad Gardens

*This fund holds reserves for capital improvements at the Myriad Gardens. The only continuing revenue is a lease payment from the Arts Council of Oklahoma City.*

#### Revenues

Description	FY16 Actual	FY17 Budget	FY18 Budget
Fund Balance	0	18,450	18,582
Interest	125	75	90
Rental - Bldg Arts Council	4,637	4,640	4,740
<b>Total Revenues</b>	<b>4,762</b>	<b>23,165</b>	<b>23,412</b>

#### Expenses

Description	FY16 Actual	FY17 Budget	FY18 Budget
Non-Capital Furniture and Fixtures	0	23,165	23,412
<b>Total Expenses</b>	<b>0</b>	<b>23,165</b>	<b>23,412</b>

#### Fund Balance

Beginning Fund Balance	13,729	18,491	23,371 *
Additions/(Reductions) to Fund Balance	4,762	4,880 *	(18,582) **
<b>Ending Fund Balance</b>	<b>18,491</b>	<b>23,371 *</b>	<b>4,789 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

**Municipal Facilities Authority**  
**Park Oil and Gas Royalties**

*In the Park Trust Fund, oil and gas royalties from City park land provide for Parks and Recreation facility improvements.*

**Revenues**

Description	FY16 Actual	FY17 Budget	FY18 Budget
Fund Balance	0	3,705,270	4,000,000
Interest	29,380	22,000	30,000
Royalties - Parks	228,943	250,000	275,000
<b>Total Revenues</b>	<b>258,323</b>	<b>3,977,270</b>	<b>4,305,000</b>

**Expenses**

Description	FY16 Actual	FY17 Budget	FY18 Budget
Transfer to Special Purpose	0	3,977,270	4,305,000
<b>Total Expenses</b>	<b>0</b>	<b>3,977,270</b>	<b>4,305,000</b>

**Fund Balance**

Beginning Fund Balance	3,732,079	3,732,079	4,018,880 *
Additions/(Reductions) to Fund Balance	258,323	286,801 *	(4,000,000) **
<b>Ending Fund Balance</b>	<b>3,732,079</b>	<b>4,018,880 *</b>	<b>18,880 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

**Municipal Facilities Authority**  
**Police Investigative Fund**

*This fund provides for investigative funds for Police special operations. Revenues are provided from the State Asset Forfeiture Fund.*

**Revenues**

Description	FY16 Actual	FY17 Budget	FY18 Budget
Fund Balance	0	70,000	50,000
Interest	790	600	600
Reserve for Prior Year Encumbrance	0	25,000	0
Transfer from Asset Forfeiture	75,000	100,000	100,000
<b>Total Revenues</b>	<b>75,790</b>	<b>195,600</b>	<b>150,600</b>

**Expenses**

Description	FY16 Actual	FY17 Budget	FY18 Budget
Expenditure Reimbursements	47,133	195,600	150,600
<b>Total Expenses</b>	<b>47,133</b>	<b>195,600</b>	<b>150,600</b>

**Fund Balance**

Beginning Fund Balance	88,106	116,762	59,908 *
Additions/(Reductions) to Fund Balance	28,657	(56,854) *	(50,000) **
<b>Ending Fund Balance</b>	<b>116,762</b>	<b>59,908 *</b>	<b>9,908 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### Property & Liability Insurance

*The Property and Liability Insurance fund provides for property and liability insurance premium payments, deductible payments and some self-insurance. Transfers from the Risk Management Fund and reimbursements from insurance claims on damage to City property provide the primary revenues.*

#### Revenues

Description	FY16 Actual	FY17 Budget	FY18 Budget
Interest	29,863	20,000	20,000
Insurance Reimbursements	1,520,303	0	0
Refunds and Reimbursements	399	0	0
Transfer from Risk ISF	2,687,332	2,627,357	2,730,845
<b>Total Revenues</b>	<b>4,237,897</b>	<b>2,647,357</b>	<b>2,750,845</b>

#### Expenses

Description	FY16 Actual	FY17 Budget	FY18 Budget
Miscellaneous	33	0	0
Property and Liability Insurance	2,251,564	2,147,357	2,250,845
Property Claims	4,734,255	500,000	500,000
Transfer to Grants	123,659	0	0
<b>Total Expenses</b>	<b>7,109,511</b>	<b>2,647,357</b>	<b>2,750,845</b>

#### Fund Balance

Beginning Fund Balance	4,965,830	2,094,216	4,215,915 *
Additions/(Reductions) to Fund Balance	(2,871,614)	2,121,699 *	0 **
<b>Ending Fund Balance</b>	<b>2,094,216</b>	<b>4,215,915 *</b>	<b>4,215,915 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority Unemployment

*The Unemployment Insurance Fund provides for direct payment of unemployment claims to the Oklahoma Employment Security Commission. It is funded by transfers from the General Fund.*

### Revenues

Description	FY16 Actual	FY17 Budget	FY18 Budget
Interest	32	0	0
Transfer from General Fund	151,455	225,000	250,000
<b>Total Revenues</b>	<b>151,486</b>	<b>225,000</b>	<b>250,000</b>

### Expenses

Description	FY16 Actual	FY17 Budget	FY18 Budget
Unemployment	145,435	225,000	250,000
<b>Total Expenses</b>	<b>145,435</b>	<b>225,000</b>	<b>250,000</b>

### Fund Balance

Beginning Fund Balance	1,931	7,982	8,086 *
Additions/(Reductions) to Fund Balance	6,051	104 *	0 **
<b>Ending Fund Balance</b>	<b>7,982</b>	<b>8,086 *</b>	<b>8,086 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### Workers' Compensation

*The Workers' Compensation Insurance Fund provides funding and reserves for workers' compensation claims. Transfers from the Risk Management Fund provide the primary revenue source for the fund.*

#### Revenues

Description	FY16 Actual	FY17 Budget	FY18 Budget
Interest	208,939	75,000	75,000
Insurance Reimbursements	55,397	0	0
Loan Repayment	230,530	230,530	230,530
Miscellaneous	18,500	0	0
Subrogation	53,410	0	0
Transfer from Risk ISF	12,202,942	11,853,128	10,540,126
<b>Total Revenues</b>	<b>12,769,718</b>	<b>12,158,658</b>	<b>10,845,656</b>

#### Expenses

Description	FY16 Actual	FY17 Budget	FY18 Budget
Insurance Reserve	0	305,532	305,530
IT Systems and Software	744	0	0
Miscellaneous Service Contracts	2,409	15,660	15,660
Other Insurance	297,942	410,000	310,000
Other Services and Charges	5,612	0	0
Professional Services - Legal	250,000	250,000	250,000
Professional Services - Other	25,293	30,000	30,000
Safety Equipment and Supplies	59	0	44,208
Taxes	421,341	407,466	410,258
Workers' Comp Admin	456,579	560,000	560,000
Workers' Comp Claims	7,753,887	10,180,000	8,920,000
<b>Total Expenses</b>	<b>9,213,866</b>	<b>12,158,658</b>	<b>10,845,656</b>

#### Fund Balance

Beginning Fund Balance	26,823,404	30,379,257	33,384,589 *
Additions/(Reductions) to Fund Balance	3,555,852	3,005,332 *	305,530 **
<b>Ending Fund Balance</b>	<b>30,379,257</b>	<b>33,384,589 *</b>	<b>33,690,119 **</b>

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.