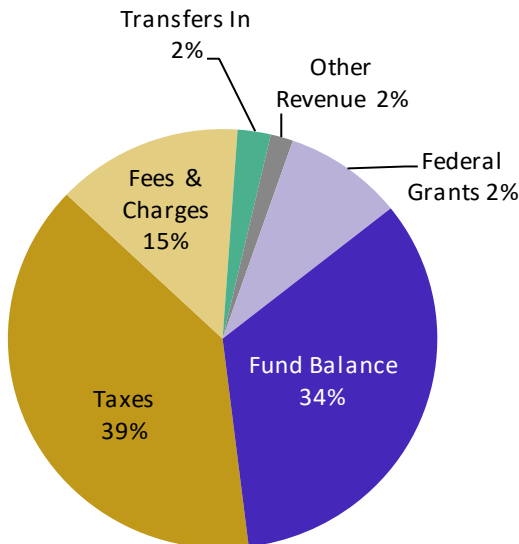


# CONSOLIDATED BUDGET OVERVIEW

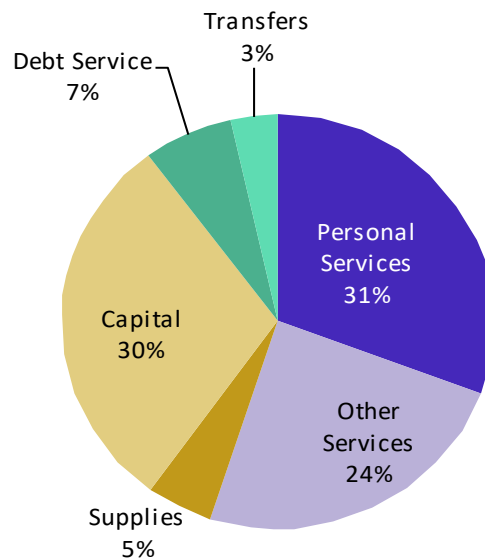
## CONSOLIDATED OVERVIEW REVENUE AND EXPENDITURE SUMMARY FOR ALL FUNDS

	Actual FY19	Adopted FY20	Adopted FY21
<b>Revenue Overview</b>			
Taxes	\$671,640,447	\$689,390,937	\$646,992,417
Fees & Charges	228,169,954	230,946,557	232,971,068
Transfers In	29,536,022	54,281,025	41,393,208
Other Revenue	33,492,859	28,292,572	28,180,910
Federal Grants	26,452,357	34,259,919	149,393,659
Fund Balance	0	552,528,462	559,474,476
<b>Total Revenue</b>	<b>\$989,291,640</b>	<b>\$1,589,699,472</b>	<b>\$1,658,405,738</b>
<b>Expenditure Overview</b>			
Personal Services	\$479,567,462	\$522,869,081	\$508,846,066
Other Services	150,398,236	412,395,517	403,888,749
Supplies	40,430,511	77,693,866	82,199,011
Capital	157,194,695	409,055,191	493,814,569
Debt Service	98,629,266	105,975,417	110,760,591
Transfers	61,595,211	61,710,400	58,896,752
<b>Total Expenditures</b>	<b>\$987,815,381</b>	<b>\$1,589,699,472</b>	<b>\$1,658,405,738</b>

### FY21 REVENUES



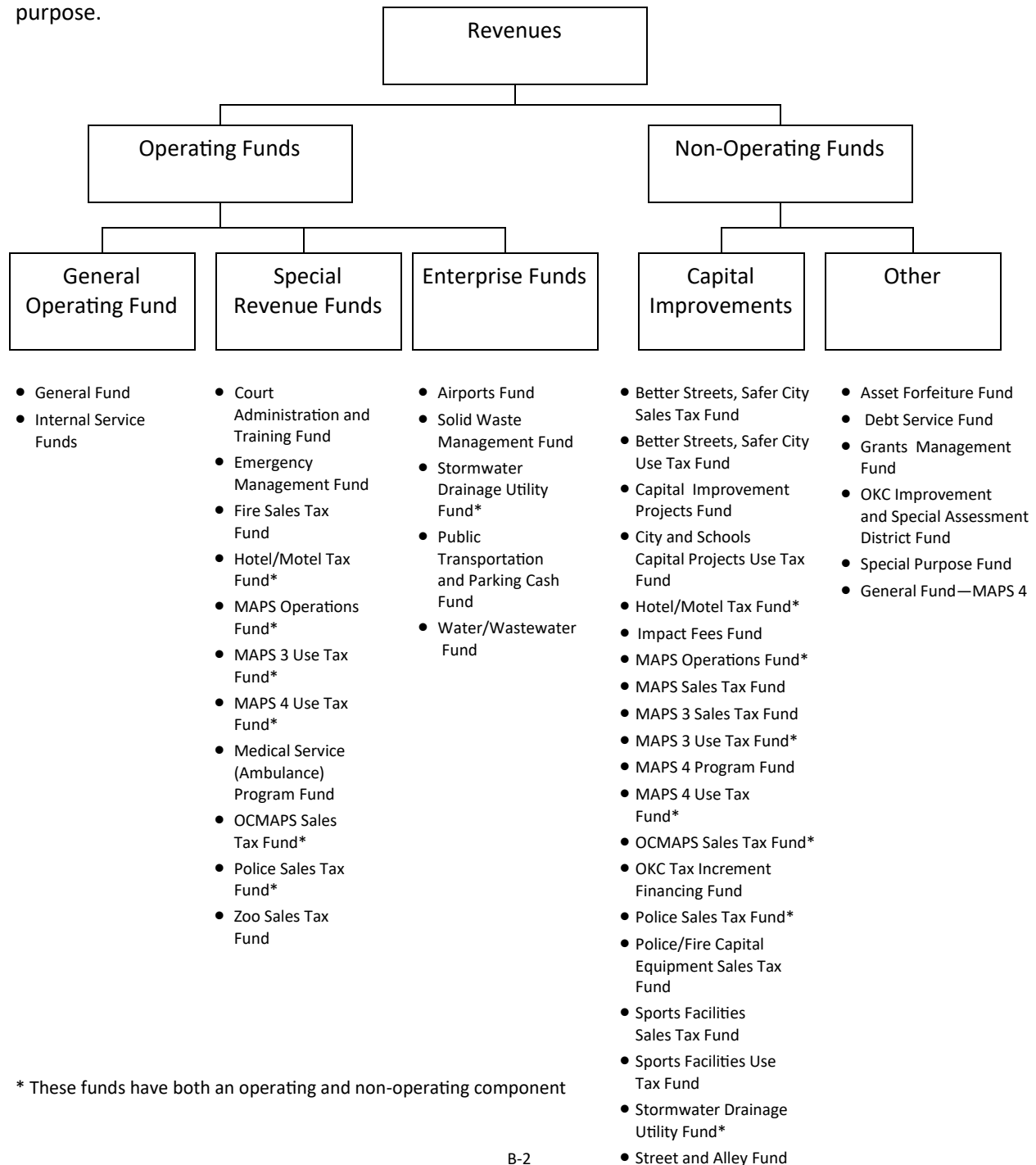
### FY21 EXPENDITURES



# REVENUE SUMMARY

**WHEN REVENUE IS DEDICATED TO A PARTICULAR PURPOSE, THE CITY HAS GENERALLY CHOSEN TO ESTABLISH A SEPARATE FUND TO ENSURE THAT ALL OF THE DEDICATED REVENUE IS SPENT FOR ITS INTENDED PURPOSE.**

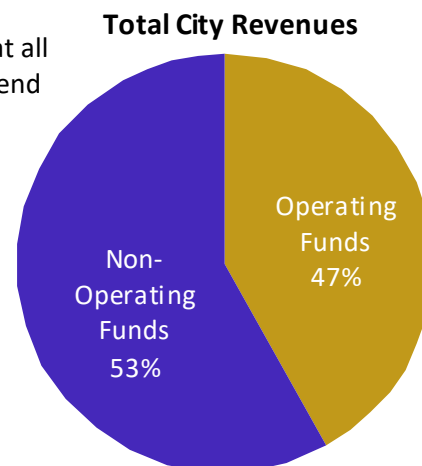
The City derives revenue from a myriad of sources. Some revenues are dedicated to specific purposes, such as the MAPS 4 Sales Tax or the tariff on phone service dedicated to the E-911 service. Other revenues are not dedicated to a particular program or service and are deposited in the City's General Fund. A fund is an accounting method for segregating revenues and expenditures for a specific purpose.



## OPERATING FUNDS

Before beginning the discussion of revenues, it should be noted that all projected growth rates for FY21 were based on estimated year end totals for FY20.

The City classifies its funds as either operating or non-operating. The distinction is that some funds and, in some cases, portions of funds directly support operations; and other funds provide for capital improvements or are so limited in their purpose that they do not 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.

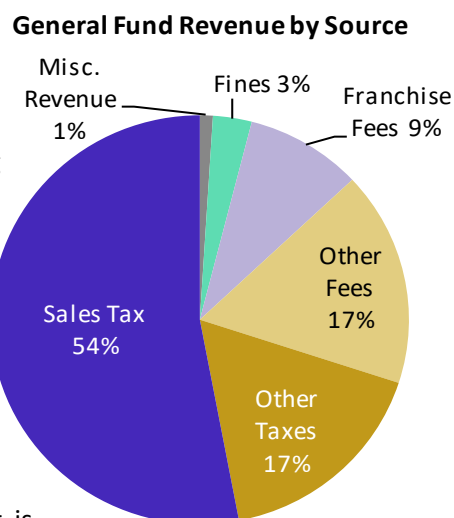


An example of this is dedicated sales taxes. In recent years, the citizens of Oklahoma City have approved several limited-term dedicated sales taxes to fund capital improvements. With the MAPS 4 Sales Tax beginning on April 1, 2020, there will be significant increases in the revenue of those funds which are being used for capital improvements. Because of this distinction, the portion of the Sales Tax used for capital improvements was classified as non-operating and the small portion used to fund the MAPS 4 Project Office was classified as operating.

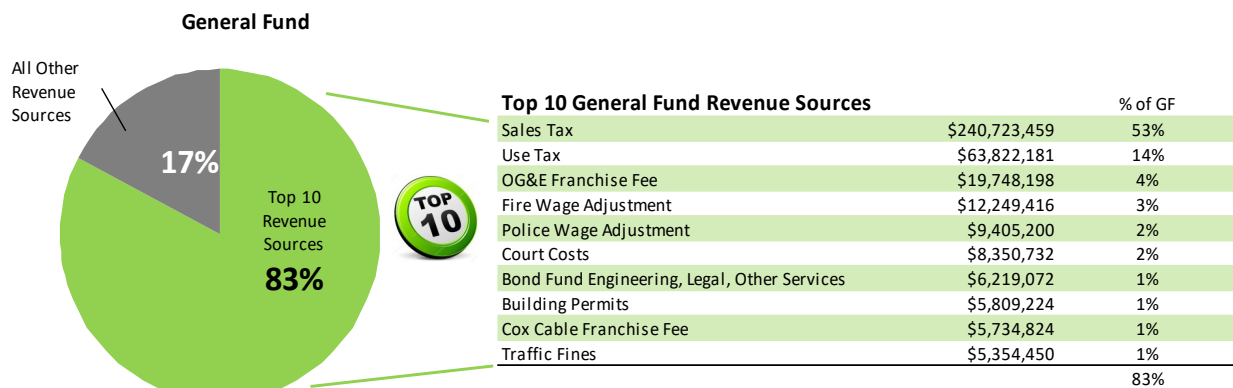
The Operating Funds category includes three major types of funds: General Operating Funds, Special Revenue Funds and Enterprise Funds, all of which will be discussed further; however, the bulk of the discussion focuses on the General Fund, the City's largest fund at \$457 million or 28% of the FY21 budget.

### GENERAL FUND

Due to the COVID-19 pandemic, an economic recession is projected in FY21 resulting in overall growth of -5% in the General Fund. The General Fund has hundreds of individual revenue sources ranging from daily fishing permits to building permits to sales tax. Similar sources are grouped into categories as shown in the chart. The narrative on the following pages examines each of the major revenue categories in the General Fund and the short term factors that influenced the revenue projections. Also highlighted in the narrative and the table on page B-4 are the top 10 individual revenue sources that, when combined, account for 83% of the FY21 General Fund budget.



As the pie chart at right, and the table at the top of the next page indicate, the largest single source of revenue in the General Fund is Sales Tax. As such, the most time and effort is dedicated to forecasting this revenue source.



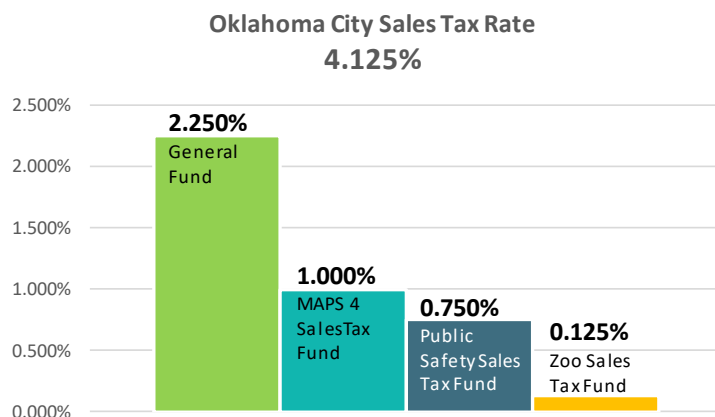
## GENERAL FUND - TAXES

The largest category of revenue in the General Fund is taxes at \$317.6 million or 69.6%. Within the taxes category, all revenue sources are authorized by the state and collected by the Oklahoma Tax Commission.

### Sales Tax

Sales Tax is the largest single revenue source for the General Fund and the City. Sales tax is applied to most retail transactions, as provided by state law, and is collected by local vendors who then remit the revenue to the Oklahoma Tax Commission. The City maintains agreements with the Oklahoma Tax Commission for administration and enforcement services associated with sales and use taxes. The City levies a total of 4.125% in sales tax. Combined with the state levy of 4.5%, the total state and municipal sales tax rate charged within corporate Oklahoma City limits is 8.625%.

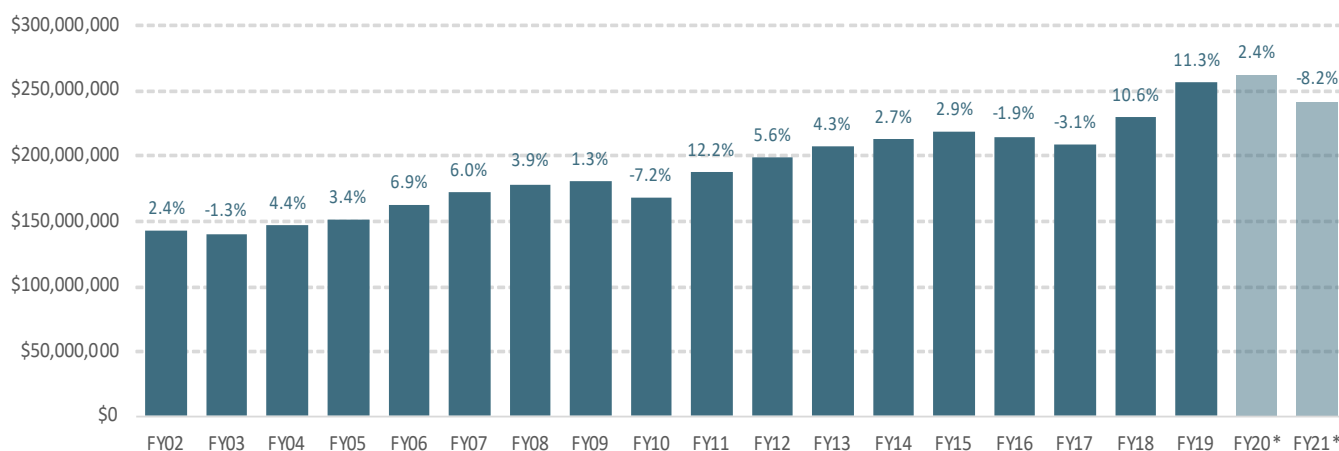
The City's 4.125% sales tax levy is divided between various funds as authorized by voters as shown in the graphic below. The General Fund receives the largest portion of sales tax at 2.250% and is where the City's day-to-day operations are funded. MAPS 4 is a 8-year temporary one-cent sales tax in effect through March 31, 2028. It is projected to generate a total of \$978 million dedicated to funding a



variety of 16 different capital projects such as parks, youth centers, a mental health and family justice center, transit system improvements, sidewalks, and a new multi-purpose stadium, among other projects. The Public Safety Sales Tax is a permanent 0.750% sales tax split evenly between Police and Fire. The Zoo Sales Tax is a permanent 0.125% (1/8 cent) sales tax that can only be used for capital improvements and operations at the zoo. This section will focus on the 2.250% authorized for

general operations, while the dedicated sales taxes that account for the remaining 1.875% will be discussed in the Special Revenue Operating Funds section of this chapter. Projecting sales tax has always been challenging since it is complicated by many local and national factors. For example, the world is currently experiencing a pandemic known as COVID-19 which is greatly affecting economies on all levels including our local economy. The uncertainty of the length and breadth of this pandemic has made projecting sales tax receipts very challenging. Through careful analysis, the City has developed the FY21 budget based upon a –5% growth rate in sales tax as compared to projected FY20 year end collections. Sales Tax collections are projected to be \$240.7 million and account for 53% of the General Fund’s FY21 budget.

Oklahoma City Sales Tax Collections



\*Sales Tax Collection Projections

## GENERAL FUND - OTHER TAXES

### Use Tax

Use Tax is levied on goods that are bought in other states and then imported to Oklahoma for use. This tax is applied in lieu of sales tax because the goods were originally bought outside the state. As more people are making purchases online, Use Tax is growing at a higher rate than Sales Tax. Use Tax collections have averaged an 8.1% growth rate and Sales Tax has averaged 2.75% growth over the past 10 years. The Use Tax rate is 4.125% of the purchase price and is budgeted at \$63.8 million or 14% of the General Fund budget for FY21. Together, Sales and Use Tax make up 67% of the General Fund operating budget which shows how much the City relies on tax revenues.

### Excise Tax

In FY05, state law changed the taxation of tobacco products and exempted them from sales tax, but implemented an excise tax designed to make it more expensive to purchase tobacco products on a per unit basis. Municipalities receive a portion of the excise tax from the state. Revenue is projected to be \$4.6 million, which is less than 1% of the General Fund revenue budget.

### **Commercial Vehicle Tax and Motor Fuels Tax**

Commercial Vehicle Tax and Motor Fuels Tax are both collected by the state with municipalities receiving a portion of the tax based on their share of the population. Growth in FY21 is projected to remain flat at \$5.8M or 1.3% of the General Fund budget.

### **Occupation Tax**

Occupation Taxes are levied by the City for specific occupations when the City is the principal place of business for the occupation. The first type of Occupation Tax is on retail gasoline filling stations, retail diesel stations and retail oil stations and is a tax on each pump. The second type of Occupation Tax is on businesses or occupations related to alcoholic beverages. In FY21, 10% growth is anticipated with a budget of \$1.3 million which accounts for less than 1% of the General Fund revenue budget.

### **Alcoholic Beverage Tax**

Alcoholic Beverage Tax is a “sin” tax levied by the state with a percentage passed on to counties and municipalities based on their share of population. Alcohol Beverage Tax collections are expected to generate \$1.5 million in FY21 or 0.3% of the General Fund revenue budget.

## **GENERAL FUND - FRANCHISE FEES**

Franchise and Utility Fees are charged to public utilities for the use of public rights-of-way for their infrastructure. This category is the second largest within the General Fund accounting for \$39.7 million or 8.7% of the FY21 General Fund operating revenue budget. The two largest remitters of franchise fees are Oklahoma Gas & Electric with FY21 estimated revenue of \$19.7 million and Cox Communications at \$5.7 million. Each of these are top 10 General Fund revenue sources and make up 5.6% of the operating budget. Other franchise fee remitters are Oklahoma Natural Gas, Oklahoma City Water Utilities Trust, smaller electrical companies or cooperatives, other telephone and cable television providers, and a steam and chilled water utility company.

## **GENERAL FUND - LICENSES, PERMITS, AND FEES**

The Licenses, Permits, and Fee revenue comes from a variety of sources such as business licenses, fishing permits, building permits, and fees for becoming a pre-qualified contractor. The category represents \$14.2 million or 3.1% of the General Fund revenue budget. Building permits are a top 10 revenue source at a projected \$5.6 million or 1.2% of the budget. Overall, this category is projected to have growth of -4% in FY21 due to the COVID-19 pandemic

## **GENERAL FUND - SERVICE CHARGES**

Service Charges are based on the specific services provided and are generally paid on a per use basis with projections at \$38.5 million or 8.4% of the FY21 General Fund revenue budget.

## **GENERAL FUND - FINES**

The Fines category is comprised of various fines and court fees that are processed by the City's Municipal Court. The City is one of two municipalities in the State of Oklahoma that has a Municipal Court of Record. The two largest revenue sources in this category are Court Cost Fees and Traffic Fines. Both of these are top 10 General Fund revenues but have been declining in recent years due to fewer

cases being filed with the court and implementation of criminal justice reform. Court cost fees are projected at \$8 million or –4% growth under the FY20 budget and Traffic Fines are projected at \$5.3 million or –13% below the FY20 budget. The Fines category is \$16.7 million or 3.7% of the General Fund revenue budget.

### **GENERAL FUND - OTHER**

This includes the smaller categories of revenue including Administrative Charges, Other Revenue, Transfers and Fund Balance and comprises \$29.6 million or 6.5% of the FY21 budget.

#### **Administrative Charges**

Administrative Charges are \$23.9 million or 5.2% of the FY21 General Fund revenue budget and are assessed to other city funds and entities for administrative services such as accounting, personnel, payroll, audit, and other functions provided by General Fund departments.

#### **Other Revenue**

Other Revenue includes the smaller sources such as interest, rebates, and royalties. The category is projected to have collections of \$5.6 million in FY21 or 1.2% of the General Fund revenue budget.

#### **Transfers**

Transfers are payments made to the General Fund from other city funds. The category can vary greatly from year to year depending on the status of projects. In FY21, the Transfers category is projected to be \$58K which is a decrease of 96% from FY20 year-end due to a transfer from courts capital improvement program to reimburse the General Fund that will not reoccur. In total, the Transfers category is 0.01% of the General Fund revenue budget.

#### **Fund Balance**

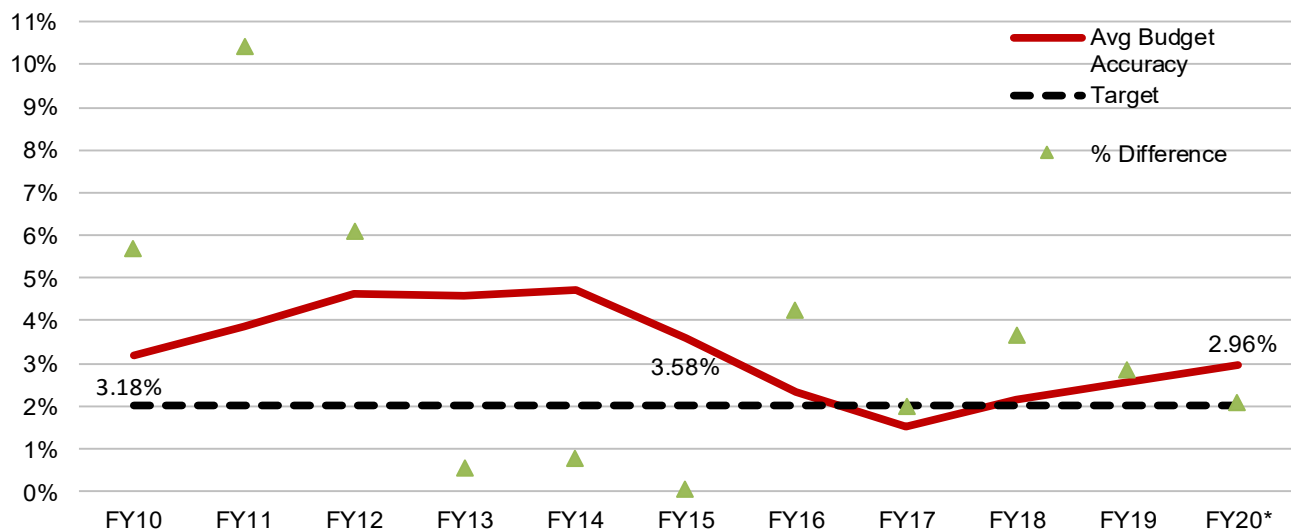
No fund balance is budgeted in FY21.

### **GENERAL FUND HISTORICAL REVENUE SHORTFALL OR SURPLUS**

The chart below illustrates the differences between General Fund revenue projections and revenues actually received each fiscal year. Significant continued variances in actual collections from projected amounts, whether it be shortfall or surplus, can be reason for concern. Either scenario could indicate a changing economy or inaccurate forecasting techniques. Additionally, credit rating organizations use this indicator to review the quality of financial management in a local government since variances between budget and actual results are considered indicative of management's financial planning capabilities. In February 2020, for the tenth year in a row, the City earned the highest bond ratings possible from two of the nation's most respected financial rating services. The City received a AAA rating from Standard & Poor's and a Aaa rating from Moody's Investor Service.

The average absolute value variance over the past 11 years was 3.3% which is outside the City's stated goal of having revenues within 2% of projections. Over the last five years, the absolute value variance average improved to 2.6%. In FY10, actual revenue was 6% less than projected due to the recession. In FY11 and FY12, Oklahoma rebounded stronger than expected with variances of 10% and 6%. In FY13, FY14, and FY15 revenue was within 1.0% of projections. In FY16, a contraction in the energy sector contributed to revenue collections missing projection by almost 4% and a prolonged weakened local economy that reflected inventory adjustments accounted for a shortfall of 2% in FY17. Back to back revenue declines are rare and the last time it occurred was more than 30 years ago. In FY18,

revenues exceeded projections by 3.7% as the City once again recovered from an economic downturn stronger than projected. In FY19, General Fund revenue collections exceeded budget by 2.6% due to strong growth in Use Tax collections from online sales remitters and merchant wholesalers. In mid FY20, the world experienced the COVID-19 pandemic which severely affected sales tax collections and offset earlier year growth and the City is projected to end the year at -2.1%. The City continues to work with Dr. Russell Evans and Oklahoma City University to refine forecast estimates and consistently project collections within 2% of budget. Keeping the variance to a minimum means services have not been unnecessarily reduced because of a perceived shortage in revenue that did not occur, or that new services were established that could not be maintained because revenues failed to meet projections.



\*FY20 Estimate

### INTERNAL SERVICE FUNDS

Internal Service Funds are in departments that provide services to most other city departments. They generate revenue by charging departments for those services. The majority of the charges assessed to departments are set at the beginning of each year based on past usage. The two exceptions are for fuel and postage which are charged to departments based on current usage and current prices. The other internal service funds are Information Technology, Risk Management which is in the Finance Department, the Print Shop which is in the City Manager's Office, and Fleet Services which is in the General Services Department. Internal service funds have a FY21 budget of \$51.8 million, which is a 4.2% decrease compared to the FY20 adopted budget. Major changes to each internal service fund are summarized in the department section of the budget book. Internal Service funds combined are 3.1% of FY21's \$1.66 billion budget.



## **SPECIAL REVENUE OPERATING FUNDS**

Special Revenue Funds have a revenue source or sources that are dedicated to a specific purpose.

### **Police, Fire and Zoo Sales Tax Funds**

The Police, Fire and Zoo Sales Tax Funds are supported by dedicated portions of the City's sales tax collections. In each of these funds, the forecast for sales tax revenue growth is –5%; this is the same rate of growth as projected for base sales tax in the General Fund.

### **MAPS 3 Use Tax Fund**

The MAPS 3 Use Tax Fund was supported by a temporary 1% Use Tax adopted after the MAPS 3 Sales Tax was approved. The Use Tax expired December 31, 2017. Through FY18, a portion of the MAPS 3 Use Tax was budgeted for public safety capital funding, which is included in the non-operating section. The remaining fund balance will be used to support administration and oversight of the MAPS 3 projects and is budgeted in the operating fund. The FY21 budget is \$4.4million, a 6.8% decline from FY20. The fund balance is projected to fund the administration and oversight through FY21 when most MAPS 3 projects will have been completed or nearing completion.

### **Court Administration and Training Fund**

The Court Administration and Training Fund is made up of revenue from state mandated fees that the City is allowed to retain to train Court, Police, and Legal staff. The Court Administration and Training Fund budget is one of the smallest operating fund budgets at \$0.2 million in FY21.

### **Emergency Management Fund**

The Emergency Management Fund supports the E-911 system for Oklahoma City and is budgeted at \$9.2 million in FY21, which is flat growth from the FY20 adopted budget. The fund is supported by tariffs on both cell phone and traditional telephone lines that are assessed on each user. Even with the addition of cell phone tariff revenue, the General Fund is still expected to support E-911 operations through a transfer of \$2.9 million in FY21.

### **Hotel/Motel Tax Fund**

The Hotel/Motel Tax Fund FY21 budget is \$14.2million and is supported by a 5.5% hotel occupancy tax. This fund is divided between operating activities (\$7.8 million) dedicated to the promotion of special events, convention and tourism development and non-operating activities (\$6.4 million) dedicated to capital projects at the State Fairgrounds. Overall revenue from the Hotel/Motel Tax fund is projected have –42% growth when compared to FY20 adopted budget due to the COVID-19 pandemic.

The **MAPS 4 Use Tax Program Operating Fund** is supported by a temporary 1% Use Tax adopted after the MAPS 4 Program Fund was approved. It has both an operating and non-operating component and will primarily be used to fund the City's operating cost of administering the MAPS 4 projects, public safety capital improvement projects and equipment costs and capital costs associated with City-owned facilities. The MAPS 4 Use Tax Operating Fund is budgeted at \$1.5 million in FY21.

### **Medical Service Program Fund**

The Medical Service Program Fund was created in FY10. This fund handles revenue and expenses associated with the Medical Service Program adopted by the City Council on December 8, 2008, which makes it possible for households to pay \$3.65 per month on their City utility bill in exchange for EMSACare benefits from the Emergency Medical Services Authority (EMSA). The FY21 budget of \$8.7 million is up 24% compared to FY20 as the program expects to purchase a new headquarters building in FY21. Program fees are expected to generate \$7.1 million in FY21 with fund balance and interest earnings funding the remaining budget.

### **Metropolitan Area Projects (MAPS) Operations Fund**

The Metropolitan Area Projects (MAPS) Operations Fund was originally funded by a dedicated Use Tax during the same period of the MAPS Sales Tax. The fund was established to provide for the maintenance, capital replacement, and operations of the MAPS projects. Over the last few years, the General Fund has gradually assumed the operating expenses for the MAPS projects allowing for the remaining fund balance of \$2.0 million to be transferred to the non-operating fund for capital maintenance in FY21.

### **Oklahoma City Metropolitan Area Public Schools (OCMAPS) Sales Tax Fund**

The Oklahoma City Metropolitan Area Public Schools (OCMAPS) Sales Tax Fund was originally funded by a 1% sales tax dedicated to supporting capital projects at public schools that serve kids in Oklahoma City. The Sales Tax expired on December 31, 2008. While the tax was in effect, a reserve was established to continue to fund project management and oversight of remaining projects. The operating fund continues to receive small reallocations of sales tax collections and minimal interest earnings that are transferred each year to the non-operating fund for capital maintenance on the original OCMAPS projects.

### **ENTERPRISE FUNDS**

Enterprise Funds are supported by the revenue generated by operations in their specific areas. Enterprise Funds have been established for operations at the **Airports, Solid Waste Management, Stormwater Drainage Utility, Public Transportation and Parking, and Water and Wastewater Utilities**. With the exception of Stormwater Drainage Utility, all of these funds have a public trust that oversees operations and receives all revenues. Revenues in each of the enterprise funds may be growing at a different rate than growth reflected in the City funds and each trust's revenue budget is individually based on customer rates and expected usage. The trusts generally make capital investments directly and the transfer to city funds support operations.

The one Enterprise Fund that is not supported by a trust is the **Stormwater Drainage Utility**. All revenue for stormwater drainage activities comes from a fee on all water utility bills based on the size of the water line. The Stormwater Drainage Utility Fund is the only Enterprise Fund to also have a capital component in the non-operating funds section.

## NON-OPERATING FUNDS

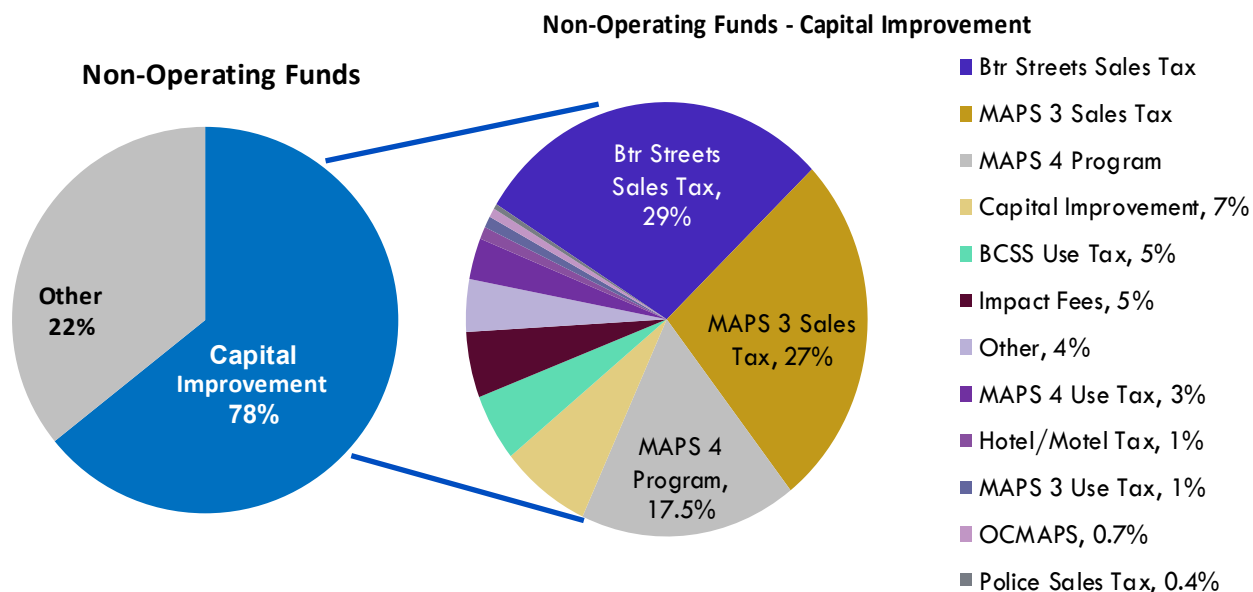
As mentioned earlier, the City classifies its funds as either operating or non-operating. The distinction is that some funds and, in some cases, portions of funds directly support operations; and other funds provide for capital improvements or are so limited in their purpose that they do not support daily operations. This ensures significant changes in capital funding or other non-operating activities are not misinterpreted as a significant change in operational costs. In FY21, the budget for non-operating funds is \$1.07 billion, a 23% increase from the FY20 adopted budget due to a \$114 million grant from the Department of Treasury through the CARES act to provide the City with economic relief from the COVID-19 pandemic. The non-operating budget is comprised of capital improvement funds and other non-operating funds such as debt service and grants. The Non-Operating Funds are 64.9% of the total FY21 \$1.66 billion budget.

### CAPITAL IMPROVEMENTS

The majority of non-operating funds are for capital improvements and have a FY21 budget of \$690.7 million, an increase of 2.5%. Many of the funds receive most of their revenue from other funds, such as the **Capital Improvement Projects (CIP) Fund**, the **Oklahoma City Tax Increment Financing (TIF) Fund** and the **Stormwater Drainage Utility Fund**. As such, the revenue projections for these funds are based on the level of transfer budgeted in the originating fund.

There are three Non-Operating Funds that are largely for capital improvement and are supported directly by taxes that will be in effect during FY21: the MAPS 4 Program Fund, the MAPS 4 Use Tax Fund, and the Hotel/Motel Tax Fund.

The **Better Streets, Safer City Sales Tax Fund** was created in FY18 after voters passed a temporary, 27-month, one-cent sales tax that went into effect on January 1, 2018. The tax ended March 31, 2020 with the last collection in May 2020. The year-end projected fund balance is \$197 million, all of which is budgeted for FY21.



The **Better Streets, Safer City Use Tax Fund** was established at the same time as the Sales Tax Fund and was a temporary, 27-month, one-cent Use Tax that ended on March 31, 2020. The tax is primarily used to fund public safety fleet and equipment replacements. The year-end projected fund balance is \$34.3 million, all of which is budgeted for FY21.

The **MAPS 4 Program Fund** is a non-operating fund that was established after voters passed the MAPS 4 Sales Tax in December 2019 and became effective on April 1, 2020. It is an 8-year one-cent sales tax that extended the current 4.125% sales tax rate after Better Streets, Safer City expired. The revenues will initially be deposited in the General Fund and then transferred to the MAPS 4 Program Non-Operating Fund to be used for 16 distinct capital projects. The FY21 budget of \$120.6 million is comprised of a General Fund transfer of \$107 million and \$13.6 million from fund balance.

The **MAPS 4 Use Tax Program Non-Operating Fund** was established at the same time as the MAPS 4 Program Fund and is also a temporary, 8-year one-cent Use Tax that will primarily be used to fund the City's operating cost of administering the MAPS 4 projects, public safety capital improvement projects and equipment costs and capital costs associated with City-owned facilities. The MAPS 4 Use Tax Fund is expected to collect \$20.4 million in FY21.

The **Impact Fee Fund** was established in 2017 to collect fees from developers related to new construction. The fees are then used by the City for capital improvements to infrastructure to serve the same service area as the new construction. The FY21 budget is \$33.8 million, which is an increase of 57% over the FY20 adopted budget. The increase is largely accumulated fund balance.

The **MAPS 3 Sales Tax Fund** is a non-operating fund and was created after voters passed the MAPS 3 initiative on December 8, 2009. The one percent sales tax went into effect on April 1, 2010 and expired December 31, 2017. The tax will fund eight distinct capital projects. The FY21 budget is \$178 million and is primarily made up of fund balance and will be used for several of the capital projects that are in design or have begun construction, including the largest project, a new convention center that is expected to open later this year.

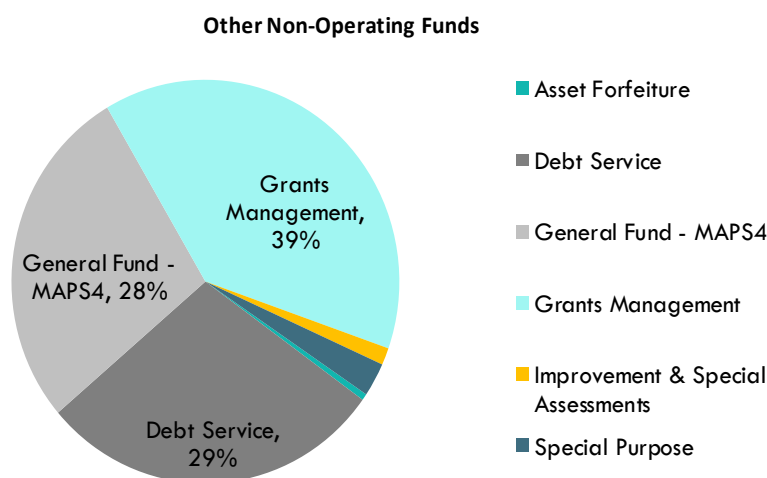
The **MAPS 3 Use Tax Non-Operating Fund** is used for capital replacement. The FY21 non-operating budget, comprised of fund balance and interest, is \$5.8 million, a decline of 221% from the FY20 adopted budget. The remaining balance will be transferred to the MAPS 3 operating fund for operations or used for public safety capital. When the non-operating fund is exhausted, those public safety capital expenses will be transitioned to the Better Streets, Safer City Use Tax Fund.

The **Hotel/Motel Tax Fund** supports three distinct purposes: convention and tourism development, promotions for specific events, and capital improvements at the Fairgrounds. It is this last capital portion of the Hotel/Motel Tax that is classified as non-operating. Revenue in FY21 for the non-operating portion of the Hotel/Motel Tax matches the growth rate for the operating portion and is expected to grow at -42% in FY21 due to the COVID-19 pandemic, with a budget of \$6.4M.

Several Funds have Fund Balance as their primary source of revenue and the projects they support are winding down or do not currently require major capital investment. They are the **City and Schools Capital Use Tax**, **MAPS Sales Tax Fund**, the **OCMAPS Sales Tax Fund**, the **Oklahoma City Sports Facilities Improvement Sales Tax**, the **Oklahoma City Sports Facilities Improvement Use Tax**, the **Police Sales Tax Capital Fund**, the **Police and Fire Capital Equipment Sales Tax Fund**, the **Street and Alley Fund**, and the **MAPS Operations Fund**. The revenue budgets for FY21 for each of these funds are based primarily on the level of projected fund balance remaining at the end of FY20.

#### OTHER NON-OPERATING FUNDS

The Other Non-Operating Funds are budgeted at \$384.7 million in FY21, a 223% increase, largely due to a federal grant through the CARES act and the **General Fund—MAPS 4 Fund**. Most of the funds in this category are so limited in their purpose that they do not support daily operations and typically have a stream of revenue from an outside source or another fund in addition to a significant fund balance. In these cases, the non-operating fund is serving to accumulate revenue for a specific purpose. Funds that fall into this category include the **Debt Service Fund**, **Grants Management Fund**, **Asset Forfeiture Fund** and the **Special Purpose Fund**



The **Debt Service Fund** is the second largest fund in the Other Non-Operating category at \$110.7 million and is supported directly by property taxes that will be in effect during FY20. Overall, the budget increased 4.5% in FY21 due to increased property tax and other revenue.

Although not technically supported by a tax, the **Oklahoma City Improvement and Special District Fund** operates much like a tax. This fund is comprised of six Business Improvement Districts (BID) (Downtown, Stockyards, Western Avenue, Capitol Hill, Uptown 23rd and Adventure District). Each of these districts has petitioned the City to enact assessments on property owners in the districts to support improvements and services above what is provided by the City. The City collects the assessments and contracts with an outside entity to provide the services or improvements. As such, the City acts as a conduit for these funds and they are characterized as non-operating funds. The anticipated revenue is based on the assessments which are reviewed each year and amended based on

needs. The FY21 budget of \$5.2 million is a 29% increase due to a projected increase in spending of money collected within the districts and the creation of the new Uptown 23rd St BID.

**Grant Funds** are included in the budget book to provide a more accurate picture of the City's financial situation and to comply with the requirements of the Municipal Budget Act. The amounts shown as revenue in these funds are estimates of grant awards based on the best judgment of the departments that utilize grants funding. Grant Funds are classified as non-operating funds because the activities supported by grants would typically not be provided without the grant funding. The FY21 budget is increasing 436% at \$149.3 million due to a \$114 million grant from the Department of Treasury through the CARES act to provide economic relief from the COVID-19 pandemic.

The **Special Purpose Fund** is used primarily for donations to the City. The FY21 budget is \$10.4 million, a decrease of 11% due to a reduction in budgeted fund balance.

The **General Fund—MAPS 4 Fund** is a non-operating fund that was established in the General Fund after voters passed the MAPS 4 Sales Tax in December 2019 and became effective on April 1, 2020. It is an 8-year one-cent sales tax that extended the current 4.125% sales tax rate after Better Streets, Safer City expired. Revenues will initially be deposited in the General Fund and then transferred to the MAPS Program Fund to be used for capital projects. The Fund is expected to generate \$978M over the eight years and will be used for 16 capital projects such as a new family justice center, youth centers, senior wellness centers, a multi-purpose stadium, transit system improvements, a freedom center, among other projects. The fund has a FY21 budget of \$107 million or 28% of Other Non-Operating Funds.

# REVENUE DETAIL TABLE

	Actual FY19	Adopted FY20	Adopted FY21
<b>General Operating Funds</b>			
<b>General Fund</b>			
<b>Taxes</b>			
Sales Tax	\$256,271,645	\$262,266,708	\$240,723,459
Use Tax	60,466,886	63,492,414	63,822,181
Other Taxes	4,132,977	4,234,821	4,402,571
Commercial Vehicle Tax	4,566,167	4,592,800	4,627,063
Motor Fuels Tax	1,182,163	1,215,957	1,195,629
Occupational Tax	1,318,770	1,218,000	1,346,651
Alcoholic Beverage Tax	1,280,790	1,155,144	1,539,747
<b>Total Taxes</b>	<b>\$329,219,397</b>	<b>\$338,175,844</b>	<b>\$317,657,301</b>
<b>Franchise/Utility Fees</b>			
Oklahoma Natural Gas	\$5,599,148	\$5,597,915	\$5,270,161
Oklahoma Gas & Electric	20,141,736	20,862,466	19,748,198
Caddo Electric Coop.	192,978	180,068	226,869
Oklahoma Electric Coop.	1,347,910	1,366,132	1,361,172
Tri-Gen	373,977	345,994	380,059
AT&T	252,055	220,980	195,191
AT&T Video	1,150,303	1,004,363	1,161,768
Cox Cable	5,996,387	5,801,786	5,734,824
Cox Fiernet	165,591	0	0
Other Telephone	86,470	114,103	107,395
Utility Fees - Water	2,640,109	3,011,554	2,599,001
Utility Fees - Wastewater	1,705,746	2,003,183	1,833,558
Utility Fee - Solid Waste	1,100,152	1,168,585	1,130,605
<b>Total Franchise/Utility Fees</b>	<b>\$40,752,562</b>	<b>\$41,677,129</b>	<b>\$39,748,801</b>
<b>Licenses, Permits, and Fees</b>			
Abandoned Building Registration	\$22,073	\$34,352	\$43,566
Fire Prevention Permits	189,895	322,407	207,099
Alarm Permits	616,852	751,378	590,546
Police Alarm Fees	534,598	828,067	284,146
Oil & Gas Well Inspections	332,750	359,240	287,247
General Licenses	551,369	436,555	1,137,910
Building Permits	5,805,712	5,747,150	5,809,224
Electrical Wiring Permits	1,404,246	1,394,146	1,450,833
Plumbing Permits	1,589,718	1,663,937	1,714,020
Boiler & Elevator Permits	241,497	266,710	249,848
Offsite Wagering Fee	34,191	27,646	30,695
Pre-Qualification Application Fee	162,095	217,305	269,825
Refrig. & Forced Air Permits	1,082,560	1,062,364	1,094,834
Sidewalk & Paving Fees	347,845	412,625	543,319
Work Zone Permits	28,400	27,156	31,996
Other Fees	103,713	40,290	44,259
Hunting and Fishing Permits	184,121	169,063	196,261

**REVENUES**

	Actual FY19	Adopted FY20	Adopted FY21
Vending Stamps	175,363	165,911	142,709
Garage Sale Permits	99,229	95,647	86,811
<b>Total Licenses, Permits, &amp; Fees</b>	<b>\$13,506,225</b>	<b>\$14,021,949</b>	<b>\$14,215,148</b>
<b>Administrative Charges</b>			
Airport Administrative Payments	\$760,060	\$965,588	\$1,093,261
Airport Police Payments	3,270,618	3,603,108	3,486,887
Water/Wastewater Admin Payments	6,113,259	6,138,774	6,317,416
Drainage Utility Administrative Payment	1,056,128	1,107,959	1,174,964
Solid Waste Mgmt. Admin Payments	819,463	817,325	860,947
Convention & Tourism Admin Payments	337,095	429,713	473,578
Zoo Administrative Payments	266,200	292,820	300,000
Golf Administrative Payments	67,513	59,291	70,578
Other Administrative Payments	116,241	99,711	125,574
MAPS3 Administrative Payments	1,017,224	910,762	907,539
Better Streets Administrative Payments	0	276,032	430,223
Risk Management Administrative Payments	733,644	734,829	681,332
Public Transportation Administrative Pmts.	961,205	1,075,072	1,216,245
Parking Administrative Payments	155,728	408,537	198,712
IT Administrative Payments	1,501,171	1,435,064	1,517,618
Print Shop Administrative Payments	107,397	153,455	141,860
Fleet Services Admin Payments	64,361	64,966	60,594
Banking Fee Payments	203,111	140,000	140,000
Nuisance Abatement Payments	578,865	655,311	612,203
Econ Dev,TIF Engineering, Legal, Other Svcs	442,331	538,504	564,666
Civic Center Payments	41,380	0	0
Mowing, Liter, and Landscaping Adm Payments	1,709,366	3,700,000	1,361,740
Pavement Maintenance Payments	1,763,000	0	2,200,000
<b>Total Administrative Charges</b>	<b>\$22,085,360</b>	<b>\$23,606,821</b>	<b>\$23,935,937</b>
<b>Other Service Charges</b>			
Bond Fund Engineering, Legal, Other Services	\$7,680,233	\$5,150,000	\$6,219,072
Animal Shelter Fees	301,662	312,391	320,249
Engineering Fees	2,481,009	2,282,305	2,263,466
Planning Fees	734,088	701,594	831,345
Fire Service Recovery	28,000	28,000	28,000
Fire Wage Adjustment Reimbursement	12,113,760	12,312,425	12,249,416
Police Wage Adjustment Reimbursement	9,301,042	9,459,160	9,405,200
Police Fees	2,612,360	2,163,575	2,484,454
Parking Meters	1,423,445	1,473,491	1,473,491
Reimbursement - Grants	0	275,281	179,574
Refunds and Reimbursements - Operating	1,096,613	693,236	1,659,471
Mowing Services - OCRRA	60,393	0	0
Damage to City Property	67,597	110,127	125,839
Recreation Fees	1,317,476	1,848,472	1,312,892
<b>Total Other Service Charges</b>	<b>\$39,217,678</b>	<b>\$36,810,057</b>	<b>\$38,552,469</b>



	Actual FY19	Adopted FY20	Adopted FY21
<b>Fines</b>			
Traffic Fines	\$6,282,860	\$6,163,596	\$5,354,450
Parking Fines	1,511,905	1,660,413	1,299,594
Court Fees	9,412,125	9,253,034	8,705,448
Court of Record, Jury Division	1,048,883	976,420	781,101
Criminal Court	323,576	295,757	317,470
Jail Cost Recovery Program	259,056	258,187	175,184
Other Fines	14,800	17,222	9,502
Juvenile Fines	147,472	148,456	104,841
<b>Total Fines</b>	<b>\$19,000,677</b>	<b>\$18,773,085</b>	<b>\$16,747,590</b>
<b>Other Revenue</b>			
Leases	\$2,373,801	\$2,907,368	\$2,512,770
Sale of City Property	106,276	28,424	23,523
Check Service Charge	820	540	598
Royalties	109,759	106,192	124,645
Miscellaneous	1,589,820	1,307,352	1,294,362
Wrecker Service Payments	0	0	0
Operating Interest	2,223,885	2,531,700	1,639,560
<b>Total Other Revenue</b>	<b>\$6,404,361</b>	<b>\$6,881,576</b>	<b>\$5,595,458</b>
<b>Transfers</b>			
Transfers from OCPPA - DAS	\$150,000	\$0	\$0
Transfers - Miscellaneous	1,795,865	2,000,431	58,684
<b>Total Transfers</b>	<b>\$1,945,865</b>	<b>\$2,000,431</b>	<b>\$58,684</b>
<b>Fund Balance</b>	<b>\$0</b>	<b>\$1,594,455</b>	<b>\$0</b>
<b>Total General Fund - Operating**</b>	<b>\$472,132,126</b>	<b>\$483,541,347</b>	<b>\$456,511,388</b>
<b>Internal Service Funds**</b>			
Interest	\$283,374	\$30,000	\$56,204
Information Technology	25,733,968	28,061,366	27,905,330
Risk Management	14,607,542	13,145,295	12,942,188
Print Shop	824,213	1,012,012	933,288
Fleet Services	8,617,802	9,647,630	8,314,491
Other	325,131	519,595	390,795
Transfers	0	(185,000)	(228,500)
Fund Balance	0	1,863,069	1,537,617
<b>Total Internal Service Funds</b>	<b>\$50,392,030</b>	<b>\$54,093,967</b>	<b>\$51,851,413</b>
<b>Total General Operating Funds</b>	<b>\$522,524,155</b>	<b>\$537,635,314</b>	<b>\$508,362,801</b>

**REVENUES**

	Actual FY19	Adopted FY20	Adopted FY21
<b>Special Revenue Funds</b>			
<b>Court Administration &amp; Training Fund</b>			
Fees	\$177,635	\$181,817	\$185,765
Fines	1,202	0	471
Interest	1,713	2,660	2,032
Fund Balance	0	50,059	38,732
<b>Total Court Administration &amp; Training Fund</b>	<b>\$180,549</b>	<b>\$234,536</b>	<b>\$227,000</b>
<b>Emergency Management Fund</b>			
Tariffs	\$5,926,996	\$5,873,700	\$6,113,890
Interest	27,844	29,602	35,084
Transfers	2,550,000	3,019,867	2,895,939
Fund Balance	0	273,961	200,000
<b>Total Emergency Management Fund</b>	<b>\$8,504,840</b>	<b>\$9,197,130</b>	<b>\$9,244,913</b>
<b>Fire Sales Tax Fund</b>			
Sales Tax	\$42,722,904	\$43,711,118	\$40,120,576
Interest	347,963	400,560	421,036
Other	154,312	13,677	13,677
Service Charges	23,660	0	0
Fund Balance	0	5,227,929	3,002,100
<b>Total Fire Sales Tax Fund</b>	<b>\$43,248,839</b>	<b>\$49,353,284</b>	<b>\$43,557,389</b>
<b>Hotel/Motel Tax Fund**</b>			
Hotel/Motel Tax	\$7,153,284	\$7,098,430	\$4,316,770
Interest	74,833	77,378	73,746
Transfers	5,687,113	5,667,027	3,453,416
Fund Balance	0	931,236	0
<b>Total Hotel/Motel Tax Fund</b>	<b>\$12,915,229</b>	<b>\$13,774,071</b>	<b>\$7,843,932</b>
<b>MAPS Operations Fund**</b>			
Use Tax	\$0	\$0	\$0
Interest	47,814	5,000	0
Other	58	0	0
Transfers	(547,986)	(2,032,165)	0
Fund Balance	0	2,146,758	0
<b>Total MAPS Operations Fund</b>	<b>(\$500,115)</b>	<b>\$119,593</b>	<b>\$0</b>
<b>MAPS 3 Use Tax Fund**</b>			
Use Tax	(\$773)	\$0	\$0
Interest	217,792	80,000	80,000
Service Charges	92,318	0	0
Transfers	0	0	0
Fund Balance	0	4,638,462	4,320,119
<b>Total MAPS 3 Use Tax Fund</b>	<b>\$309,337</b>	<b>\$4,718,462</b>	<b>\$4,400,119</b>

	Actual FY19	Adopted FY20	Adopted FY21
<b>MAPS 4 Use Tax Fund**</b>			
Use Tax	\$0	\$0	\$0
Interest	0	0	0
Service Charges	0	0	0
Transfers	0	0	1,500,000
Fund Balance	0	0	0
<b>Total MAPS 4 Use Tax Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500,000</b>
<b>Medical Service Program Fund</b>			
Medical Service Program Fee	\$6,904,002	\$6,872,385	\$7,098,377
Interest	158,716	173,477	100,000
Other	3,300	0	0
Fund Balance	0	0	1,527,983
<b>Total Medical Service Program Fund</b>	<b>\$7,066,019</b>	<b>\$7,045,862</b>	<b>\$8,726,360</b>
<b>OCMAPS Sales Tax Fund**</b>			
City/Schools Sales Tax	\$0	\$0	\$0
Interest	517	500	0
Other	9,986	0	0
Transfers	0	(26,431)	0
Fund Balance	0	25,931	0
<b>Total OCMAPS Sales Tax Fund</b>	<b>\$10,503</b>	<b>\$0</b>	<b>\$0</b>
<b>Police Sales Tax Fund**</b>			
Sales Tax	\$42,722,904	\$43,711,118	\$40,120,576
Interest	354,166	395,664	464,807
Other	3,944	0	0
Service Charges	141,041	0	0
Transfers	0	(2,520,000)	0
Fund Balance	0	3,871,459	1,821,457
<b>Total Police Sales Tax Fund</b>	<b>\$43,222,055</b>	<b>\$45,458,241</b>	<b>\$42,406,840</b>
<b>Zoo Sales Tax Fund</b>			
Sales Tax	\$14,240,968	\$14,570,373	\$13,346,522
Interest	3,829	0	3,829
Fund Balance	0	291,407	301,798
<b>Total Zoo Sales Tax Fund</b>	<b>\$14,244,798</b>	<b>\$14,861,780</b>	<b>\$13,652,149</b>
<b>Total Special Revenue Funds</b>	<b>\$129,202,055</b>	<b>\$144,762,959</b>	<b>\$131,558,702</b>

**REVENUES**

	Actual FY19	Adopted FY20	Adopted FY21
<b>Enterprise Funds</b>			
<b>Airports Fund</b>			
Transfer from Airport Trust (OCAT)	\$17,848,123	\$19,941,667	\$20,090,873
Interest	20,593	19,077	28,830
Other	106,044	50,374	153,354
Fund Balance	0	457,557	0
<b>Total Airports Fund</b>	<b>\$17,974,760</b>	<b>\$20,468,675</b>	<b>\$20,273,057</b>
<b>Solid Waste Management Fund</b>			
Interest	\$38,522	\$46,482	\$50,862
Transfers	9,000,000	10,081,192	10,095,047
Fund Balance	0	1,001,021	1,000,000
<b>Total Solid Waste Management Fund</b>	<b>\$9,038,522</b>	<b>\$11,128,695</b>	<b>\$11,145,909</b>
<b>Stormwater Drainage Utility Fund**</b>			
Fees	\$17,818,772	\$18,022,200	\$18,953,204
Interest	342,497	384,498	298,768
Other	0	0	0
Permits	124,280	127,251	109,399
Reimbursements	255,766	255,766	255,766
Service Charges	45,143	43,975	47,312
Transfers	0	(4,000,001)	(4,000,000)
Fund Balance	0	4,537,136	3,399,186
<b>Total Stormwater Drainage Utility Fund</b>	<b>\$18,586,458</b>	<b>\$19,370,825</b>	<b>\$19,063,635</b>
<b>Transportation and Parking Fund</b>			
Other	\$14,898	\$19,039	\$13,494
Interest	10,228	0	0
Service Charges	462,214	631,605	347,753
Transfers	2,926,070	3,889,306	4,141,164
Fund Balance	0	52,878	0
<b>Total Transportation and Parking Fund</b>	<b>\$3,413,410</b>	<b>\$4,592,828</b>	<b>\$4,502,411</b>
<b>Water/Wastewater Fund</b>			
Interest	\$311,522	\$367,085	\$365,858
Transfers	80,800,000	95,475,866	95,255,941
Fund Balance	0	1,298,249	800,000
<b>Total Water/Wastewater Fund</b>	<b>\$81,111,522</b>	<b>\$97,141,200</b>	<b>\$96,421,799</b>
<b>Total Enterprise Funds</b>	<b>\$130,124,673</b>	<b>\$152,702,223</b>	<b>\$151,406,811</b>
<b>Subtotal Operating Funds</b>	<b>\$781,850,882</b>	<b>\$835,100,496</b>	<b>\$791,328,314</b>
Less Operating Interfund Transfers (1)	(93,195,405)	(98,663,146)	(96,026,940)
<b>Total Operating Funds</b>	<b>\$688,655,477</b>	<b>\$736,437,350</b>	<b>\$695,301,374</b>

	Actual FY19	Adopted FY20	Adopted FY21
<b>Non-Operating Funds</b>			
<b>Non-Operating Capital Improvements</b>			
<b>Better Streets, Safer City Sales Tax Fund</b>			
Sales Tax	\$113,651,743	\$104,028,439	\$0
Interest	1,953,264	1,487,513	3,051,975
Fund Balance	0	102,048,569	197,082,947
<b>Total Better Streets, Safer City Sales Tax Fund</b>	<b>\$115,605,007</b>	<b>\$207,564,521</b>	<b>\$200,134,922</b>
<b>Better Streets, Safer City Use Tax Fund</b>			
Use Tax	\$19,350,227	\$18,110,850	\$0
Interest	336,196	187,500	294,172
Fund Balance	0	22,727,377	34,366,413
<b>Total Better Streets, Safer City Use Tax Fund</b>	<b>\$19,686,423</b>	<b>\$41,025,727</b>	<b>\$34,660,585</b>
<b>Capital Improvement Projects Fund</b>			
Interest	\$685,004	\$318,000	\$0
Other	367,025	0	0
Service Charges	189,395	0	0
Transfers	26,856,555	17,705,220	5,850,000
Fund Balance	0	31,706,333	44,358,915
<b>Total Capital Improvement Projects Fund</b>	<b>\$28,097,979</b>	<b>\$49,729,553</b>	<b>\$50,208,915</b>
<b>City and Schools Capital Projects Use Tax Fund</b>			
Use Tax	\$0	\$0	\$0
Interest	68,599	20,142	54,879
Other	211,936	0	0
Transfers	194,919	0	0
Fund Balance	0	3,307,925	3,831,697
<b>Total City and Schools Cap. Projects Use Tax Fund</b>	<b>\$475,454</b>	<b>\$3,328,067</b>	<b>\$3,886,576</b>
<b>Hotel/Motel Tax Fund**</b>			
Hotel/Motel Tax	\$8,583,522	\$9,038,118	\$5,180,123
Interest	84,593	96,289	104,496
Transfers	2,120,437	2,038,100	0
Fund Balance	0	0	1,100,000
<b>Total Hotel/Motel Tax Fund</b>	<b>\$10,788,551</b>	<b>\$11,172,507</b>	<b>\$6,384,619</b>
<b>Impact Fees Fund</b>			
Impact Fees	\$8,056,087	\$7,843,663	\$10,639,594
Interest	278,034	36,059	154,572
Fund Balance	0	13,551,748	23,031,898
<b>Total Impact Fees Fund</b>	<b>\$8,334,122</b>	<b>\$21,431,470</b>	<b>\$33,826,064</b>

**REVENUES**

	Actual FY19	Adopted FY20	Adopted FY21
<b>Internal Service Funds**</b>			
Interest	\$0	\$0	\$0
Transfers	0	185,000	228,500
Fund Balance	0	0	370,861
<b>Total Internal Service Funds</b>	<b>\$0</b>	<b>\$185,000</b>	<b>\$599,361</b>
<b>MAPS Operations Fund**</b>			
Use Tax	\$0	\$0	\$0
Interest	63,729	85,000	30,674
Transfers	732,986	2,032,165	0
Fund Balance	0	3,315,242	5,115,659
<b>Total MAPS Operations Fund</b>	<b>\$796,715</b>	<b>\$5,432,407</b>	<b>\$5,146,333</b>
<b>MAPS Sales Tax Fund</b>			
Sales Tax	\$0	\$0	\$0
Interest	5,029	1,738	5,029
Other	3,469	3,000	3,554
Fund Balance	0	247,139	186,022
<b>Total MAPS Sales Tax Fund</b>	<b>\$8,498</b>	<b>\$251,877</b>	<b>\$194,605</b>
<b>MAPS 3 Sales Tax Fund</b>			
Sales Tax	\$258,655	\$0	\$0
Interest	6,800,558	4,779,744	4,779,744
Service Charges	32,019	0	0
Fund Balance	0	305,206,006	178,682,900
<b>Total MAPS 3 Sales Tax Fund</b>	<b>\$7,091,233</b>	<b>\$309,985,750</b>	<b>\$183,462,644</b>
<b>MAPS 3 Use Tax Fund**</b>			
Use Tax	\$0	\$0	\$0
Interest	294,207	182,725	250,076
Other	2,303	0	0
Transfers	0	0	0
Fund Balance	0	12,839,365	5,628,180
<b>Total MAPS 3 Use Tax Fund</b>	<b>\$296,510</b>	<b>\$13,022,090</b>	<b>\$5,878,256</b>
<b>MAPS 4 Program Fund</b>			
Interest	\$0	\$0	\$36,000
Transfers	0	13,569,828	106,988,204
Fund Balance	0	0	13,569,828
<b>Total MAPS 4 Program Fund</b>	<b>\$0</b>	<b>\$13,569,828</b>	<b>\$120,594,032</b>

	Actual FY19	Adopted FY20	Adopted FY21
<b>MAPS 4 Use Tax Fund**</b>			
Use Tax	\$0	\$2,323,246	\$20,423,098
Interest	0	0	12,000
Other	0	0	0
Transfers	0	0	(1,500,000)
Fund Balance	0	0	2,323,246
<b>Total MAPS 4 Use Tax Fund</b>	<b>\$0</b>	<b>\$2,323,246</b>	<b>\$21,258,344</b>
<b>OCMAPS Sales Tax Fund**</b>			
Interest	\$135,301	\$55,189	\$0
Other	0	0	0
Transfers	0	26,431	0
Fund Balance	0	6,457,813	4,702,088
<b>Total OCMAPS Sales Tax Fund</b>	<b>\$135,301</b>	<b>\$6,539,433</b>	<b>\$4,702,088</b>
<b>Oklahoma City Sports Facilities Sales Tax Fund</b>			
Sales Tax	\$0	\$0	\$500
Interest	1,245	558	623
Other	609	0	0
Fund Balance	0	46,942	49,136
<b>Total OKC Sports Facilities Sales Tax Fund</b>	<b>\$1,854</b>	<b>\$47,500</b>	<b>\$50,259</b>
<b>Oklahoma City Sports Facilities Use Tax Fund</b>			
Use Tax	\$0	\$0	\$0
Interest	2,305	913	1,153
Other	(283)	0	0
Fund Balance	0	97,023	98,652
<b>Total OKC Sports Facilities Use Tax Fund</b>	<b>\$2,022</b>	<b>\$97,936</b>	<b>\$99,805</b>
<b>Oklahoma City Tax Increment Financing Fund</b>			
Tax Increment Financing Match	(\$147,665)	\$1,325,000	\$850,000
Interest	1,030	0	0
Fund Balance	0	0	130,188
<b>Total Oklahoma City TIF Fund</b>	<b>(\$146,634)</b>	<b>\$1,325,000</b>	<b>\$980,188</b>
<b>Police Sales Tax Fund**</b>			
Sales Tax	\$0	\$0	\$0
Interest	35,306	41,010	37,071
Other	300	0	0
Transfers	0	2,520,000	0
Fund Balance	0	1,508,990	2,588,854
<b>Total Police Sales Tax Fund</b>	<b>\$35,606</b>	<b>\$4,070,000</b>	<b>\$2,625,925</b>

**REVENUES**

	Actual FY19	Adopted FY20	Adopted FY21
<b>Police/Fire Capital Equipment Sales Tax Fund</b>			
Police and Fire Equipment Sales Tax	\$0	\$0	\$0
Interest	77,261	24,124	20,000
Other	83,194	0	0
Fund Balance	0	3,633,184	2,548,570
<b>Total Police/Fire Equipment Sales Tax Fund</b>	<b>\$160,455</b>	<b>\$3,657,308</b>	<b>\$2,568,570</b>
<b>Stormwater Drainage Utility Fund**</b>			
Fees	\$0	\$0	\$0
Interest	81,878	111,544	144,692
Transfers	0	4,000,001	4,000,000
Fund Balance	0	3,752,935	9,161,343
<b>Total Storm Water Drainage Utility Fund</b>	<b>\$81,878</b>	<b>\$7,864,480</b>	<b>\$13,306,035</b>
<b>Street &amp; Alley Capital Fund</b>			
Interest	\$3,352	\$0	\$0
Other	(10,000)	0	0
Fund Balance	0	156,719	146,868
<b>Total Street &amp; Alley Capital Fund</b>	<b>(\$6,648)</b>	<b>\$156,719</b>	<b>\$146,868</b>
<b>Total Non-Operating Capital Improvements</b>	<b>\$191,444,325</b>	<b>\$702,780,419</b>	<b>\$690,714,994</b>
<b>Other Non-Operating Funds</b>			
<b>Asset Forfeiture Fund</b>			
Asset Seizure Revenues	\$1,173,876	\$987,905	\$884,331
Other	12,332	3,000	3,000
Service Charges	15,410	0	0
Interest	68,632	79,491	65,232
Fund Balance	0	1,379,588	1,045,729
<b>Total Asset Forfeiture Fund</b>	<b>\$1,270,250</b>	<b>\$2,449,984</b>	<b>\$1,998,292</b>
<b>Debt Service Fund</b>			
Ad Valorem (Property)	\$93,737,616	\$95,053,573	\$98,838,747
Interest	2,961,960	1,000,000	1,000,000
Other	6,710,914	6,000,000	7,000,000
Fund Balance	0	3,911,844	3,911,844
<b>Total Debt Service Fund</b>	<b>\$103,410,490</b>	<b>\$105,965,417</b>	<b>\$110,750,591</b>
<b>General Fund - MAPS 4**</b>			
Sales Tax	\$0	\$13,569,828	\$106,988,204
Fund Balance	0	0	0
<b>Total General Fund</b>	<b>\$0</b>	<b>\$13,569,828</b>	<b>\$106,988,204</b>



	Actual FY19	Adopted FY20	Adopted FY21
<b>Grants Management Fund</b>			
Grant Awards	\$26,452,357	\$34,259,919	\$149,393,659
<b>Total Grants Management Fund</b>	<b>\$26,452,357</b>	<b>\$34,259,919</b>	<b>\$149,393,659</b>
<b>OKC Improvement &amp; Special Assessment Dist.</b>			
Assessments	\$3,253,903	\$4,043,341	\$5,252,985
Interest	39,296	27,700	11,100
Service Charges	3,002	6,003	2,872
Transfers	0	0	0
Fund Balance	0	0	0
<b>Total OKC Improv. &amp; Spcl Assess. Districts Fund</b>	<b>\$3,296,201</b>	<b>\$4,077,044</b>	<b>\$5,266,957</b>
<b>Special Purpose Fund</b>			
Donations	\$501,814	\$263,481	\$362,245
Fees	254,662	242,237	347,876
Interest	301,969	178,703	320,211
Other	1,024,918	1,500,000	556,247
Service Charges	61,830	47,270	320,562
Transfers	2,302,000	1,000,000	1,000,000
Fund Balance	0	8,372,153	7,493,646
<b>Total Special Purpose Fund</b>	<b>\$4,447,194</b>	<b>\$11,603,844</b>	<b>\$10,400,787</b>
<b>Total Other Non-Operating Funds</b>	<b>\$138,876,492</b>	<b>\$171,926,036</b>	<b>\$384,798,490</b>
<b>Total Non-Operating Funds</b>	<b>\$330,320,816</b>	<b>\$874,706,455</b>	<b>\$1,075,513,484</b>
<b>Subtotal All Funds</b>	<b>\$1,018,976,294</b>	<b>\$1,611,143,805</b>	<b>\$1,770,814,858</b>
Less Interfund Transfers (2)	(29,684,654)	(21,444,333)	(112,409,120)
<b>Total All Funds</b>	<b>\$989,291,640</b>	<b>\$1,589,699,472</b>	<b>\$1,658,405,738</b>

\*Includes transfers between the operating and non-operating portions of a fund.

\*\* Fund contains both Operating and Non-Operating activities

**REVENUES**

	Actual FY19	Adopted FY20	Adopted FY21
<b>(1) Transfers between Operating Funds</b>			
Gen Fund Transfer to Emerg Mgmt	\$2,550,000	\$3,019,867	\$2,895,939
Gen Fund to Transit Fund via COTPA	2,861,879	3,416,847	3,557,538
Gen Fund to City and Schools Use Tax Fund	0	0	0
Various Funds to Internal Service Fund	49,783,525	51,866,303	50,095,297
Fire Sales Tax to General Fund	12,113,760	12,312,425	12,249,416
Police Sales Tax to General Fund	9,301,042	9,459,160	9,405,199
Grants to General Fund	0	275,281	179,574
Gen Fund to Parking Cash Fund	239,848	538,935	588,867
Special Purpose to MAPS 3 Fund	0	0	0
Various Non-Operating Pmts to Gen Fund	1,738,331	1,941,747	769,764
Various Funds Admin Pmts to Gen Fund	14,607,021	15,832,581	16,285,346
<b>Total</b>	<b>\$93,195,405</b>	<b>\$98,663,146</b>	<b>\$96,026,940</b>
<b>(2) Transfers to Non-Operating Funds</b>			
Gen Fund Transfer to MAPS 4 Prog Fund	\$0	\$13,569,828	\$107,365,950
Various to CIP Fund	27,626,803	7,416,850	4,910,000
Various Miscellaneous Transfers	2,000	0	0
Various Funds to Special Purpose	0	362	362
Various Funds to Grant Fund	2,055,852	457,293	132,808
<b>Total</b>	<b>\$29,684,654</b>	<b>\$21,444,333</b>	<b>\$112,409,120</b>

## EXPENDITURE SUMMARY

### THE OKLAHOMA MUNICIPAL BUDGET ACT GUIDES MUNICIPALITIES IN THE PREPARATION OF THEIR BUDGETS AND MANDATES CERTAIN REQUIREMENTS IN PRESENTING THE BUDGET.

The City of Oklahoma City diligently follows these requirements. Some of the requirements seem commonplace because we have been following these guidelines for years. For example, the budget contains actual revenues and expenses for the prior fiscal year, the revenue and expenditure budget for the current year, and estimated revenue and expenditures for the coming year. Another requirement is that all expenditures be “departmentalized” within each fund.

The budget is also divided between operating and non-operating expenditures. This division helps take out the significant fluctuations in capital and non-operating expenses that occur as a result of projects such as the MAPS 3 program. Most of the discussions about the budget focus on the operating portion of the budget because it allows for better year-to-year comparisons. The operating budget totals \$695,301,374.

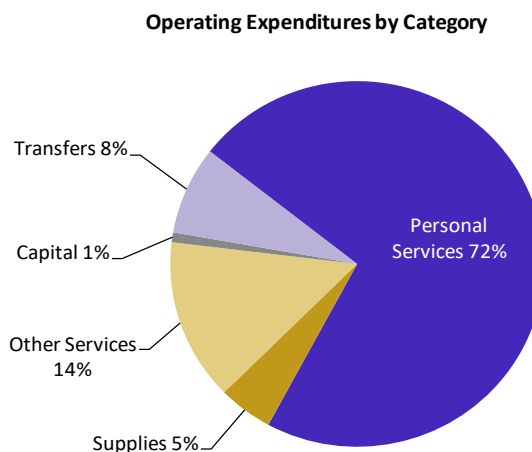
### EXPENDITURE CATEGORIES

One requirement of the Municipal Budget Act that drives the organization of the budget is that expenditures be classified into the following categories: Personal Services, Supplies, Other Services, Capital, Debt Service, and Transfers.

As shown in the chart below, Personal Services is the largest portion of the City’s operating expenditures accounting for 72% of the total operating budget. Expenses like salaries, taxes, retirement benefits, and insurance make up the majority of operating costs because City services are labor-intensive and closely tied to the employees who carry out the various functions of the City.

The second largest area of operating expenditures is Other Services at 14% of the operating budget. These expenses include contracts for service, utilities and chargebacks for internal services (Information Technology, Fleet Services, Print Shop, and Risk Management). Other Services is also the category where contingency is budgeted in each fund, as well as payments from City funds to City trusts such as the General Fund payment to the Central Oklahoma Transportation and Parking Authority. Supplies, at 5% of the operating budget, make up a relatively small percentage of the total and include items as varied as paper and pencils to asphalt and ammunition.

Capital outlay makes up an even smaller percentage of the operating budget at less than 1% of the total. Most of the capital expenses of the City are reflected in the



non-operating portion of the budget. For purposes of the graph, debt service expenses related to General Obligation (GO) bond issuance costs are included in the capital category. Within the operating expenditure budget, the only debt service expenses are the fees paid related to the issuance of GO bonds. The Transfers category makes up 8% of the budget and includes transfers from operating funds to non-operating funds and City Trusts. One significant transfer is from the General Fund to the Capital Improvement Fund. Although the Municipal Budget Act classifies this expenditure as a transfer, the end result is capital investment.

### EXPENDITURES BY FUNCTION

Another way of looking at the City's budget is to consider the service or function being provided. There are four broad areas of service provided by the City. The first are the General Government functions. These include the City Manager's Office, the Office of Mayor and Council, the Municipal Counselor's Office, the City Auditor's Office, the City Clerk's Office, Finance, Human Resources, and General Services; and make up approximately 11% of the City's operating expenditures.

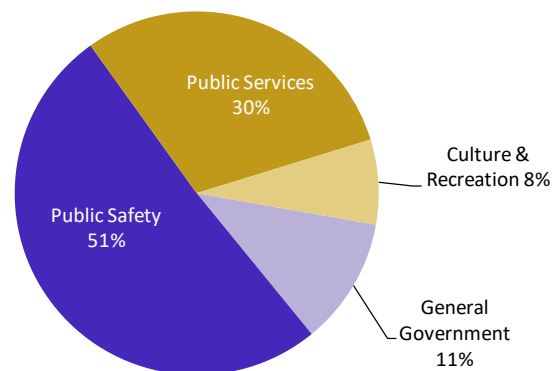
The next function of city government is Public Safety which includes Police, Fire, Animal Welfare and Municipal Courts. This function comprises 51% of the operating expenditure budget.

Public Services function includes Airports, Public Works, Development Services, Planning, Public Transportation and Parking, and Utilities. These departments total 30% of the operating expenditure budget.

The Culture and Recreation function includes Parks and Recreation, the Zoo Sales Tax Fund, OCMAPS, MAPS 3 and the Hotel/Motel Tax Special Revenue Fund; and makes up 8% of the operating expenditure budget.

The General Fund contains the Non-Departmental function, which organizes various citywide expenses and certain transfers that do not fit within another City department. These expenses were included in each of the four categories where the expense could easily be categorized. For example, the funding for audits of the City's finances was classified as a General Government expense, while the subsidy for the Chesapeake Energy Arena and Cox Center operations was classified as a Cultural expense. The expenses in Non-Departmental that could not be directly attributed to a single category, such as the retiree health insurance subsidy, were allocated to each category proportionally so the full operating budget is allocated to specific functions.

Operating Expenditures by Function



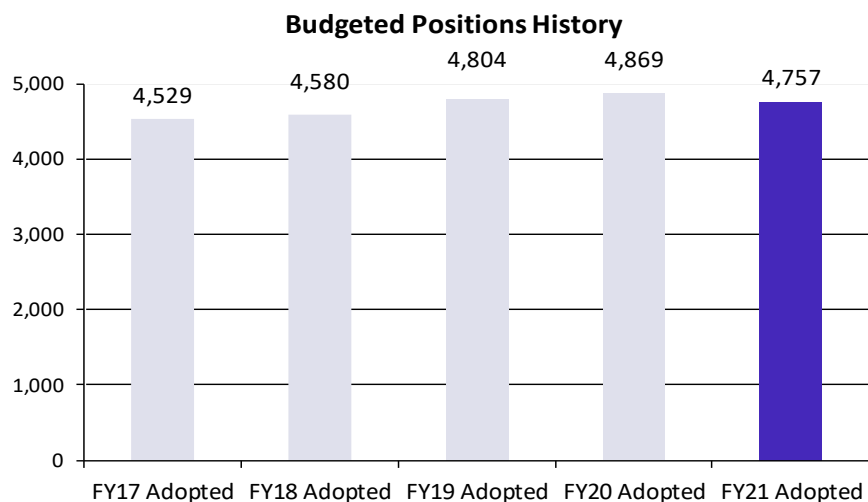
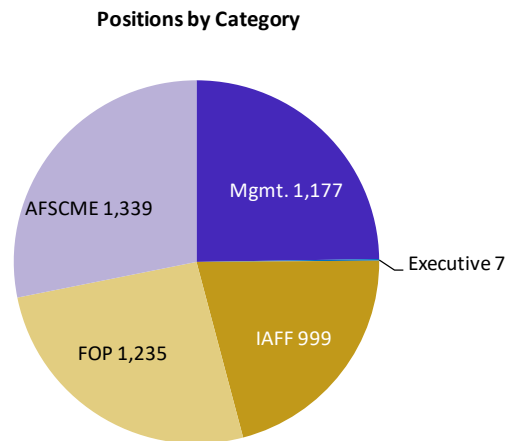
## BUDGETED POSITIONS

The FY21 Budget contains authorization for 4,757 positions throughout the City. This is a decrease of 112 positions from the FY20 adopted budget. In addition to the decrease of 112 positions, 56 positions were frozen, meaning the positions still exist but funding is frozen for the FY21 budget year. The table on the following page shows the changes on a department-by-department basis.

The City's workforce is comprised of five basic groups. The American Federation of State, County, and Municipal Employees (AFSCME) represent the general pay plan or non-management employees of the City. This is the largest group at 1,338 positions. The Fraternal Order of Police (FOP) represents all sworn positions within the Police Department. The adopted budget includes 1,235 FOP positions.

The International Association of Firefighters (IAFF) represents all of the uniformed positions within the Fire Department. The adopted budget contains 999 uniformed Fire positions. Management includes employees on the Management, Auditors, and Legal pay plans. Each pay plan includes administrative support, professional, and managerial positions. In addition, those employees who report directly to the City Manager are included as Management. This group totals 1,178 positions in the adopted budget.

The executive category includes only positions that report directly to City Council: the City Manager, City Attorney, City Auditor and four Municipal Judges.



**BUDGETED POSITIONS BY DEPARTMENT**

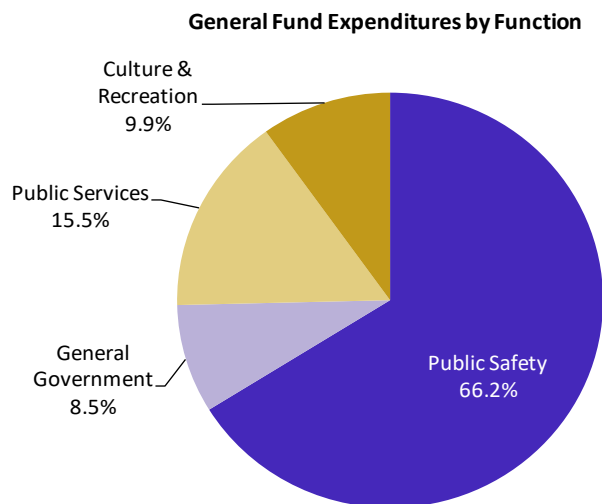
Department	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change	%
Airports	127.00	130.00	130.00	0.00	0.0%
City Auditor	8.00	7.00	7.00	0.00	0.0%
City Clerk	9.00	9.00	9.00	0.00	0.0%
City Manager	50.00	52.00	45.40	(6.60)	(12.7%)
Development Services	192.00	197.00	177.00	(20.00)	(10.2%)
Finance	85.00	88.00	83.00	(5.00)	(5.7%)
Fire	1,000.14	1,015.15	1,032.45	17.30	1.7%
Fire Grants	28.86	18.85	4.55	(14.30)	(75.9%)
General Services	71.00	71.00	66.00	(5.00)	(7.0%)
Human Resources	27.00	29.00	29.00	0.00	0.0%
Information Technology	111.00	111.00	112.00	1.00	0.9%
Mayor and Council	6.00	7.00	6.60	(0.40)	(5.7%)
Municipal Counselor	55.00	56.00	54.00	(2.00)	(3.6%)
Municipal Court	67.00	67.00	58.00	(9.00)	(13.4%)
Parks and Recreation	165.00	178.00	165.00	(13.00)	(7.3%)
Planning	27.83	27.93	26.93	(1.00)	(3.6%)
Planning Grants	19.17	19.07	18.07	(1.00)	(5.2%)
Police	1,524.00	1,539.00	1,527.00	(12.00)	(0.8%)
Police Grants	0.00	0.00	0.00	0.00	N/A
Public Transportation and Parking	35.00	36.00	34.00	(2.00)	(5.6%)
Public Works	409.00	418.00	399.00	(19.00)	(4.5%)
Utilities	787.00	793.00	773.00	(20.00)	(2.5%)
<b>Subtotal</b>	<b>4,804.00</b>	<b>4,869.00</b>	<b>4,757.00</b>	<b>(112.00)</b>	<b>(2.3%)</b>
<b>Positions Frozen in FY21</b>					
City Manager	0.00	0.00	(1.00)	(1.00)	N/A
Fire	0.00	0.00	(21.00)	(21.00)	N/A
Police	0.00	0.00	(34.00)	(34.00)	N/A
<b>Total Frozen Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>(56.00)</b>	<b>(56.00)</b>	<b>N/A</b>
<b>Total</b>	<b>4,804.00</b>	<b>4,869.00</b>	<b>4,701.00</b>	<b>(168.00)</b>	<b>(3.5%)</b>

## THE GENERAL FUND

The General Fund is the largest fund within the City budget and makes up \$456,511,388 of the City's total operating budget. The General Fund serves as the mechanism from which many of the core services of the City are primarily funded. The General Fund also has the most flexibility on how funds can be spent. The special revenue and enterprise funds, mostly operating funds, have specific purposes required for the expenditure of those funds. Within the General Fund, however, there is more latitude to direct the spending priorities of the City. Using the same functions that were defined before, the focus on Public Safety is even more pronounced in the General Fund as approximately 66.2% of the total budget is expended in this area.

Public Services is the second largest area of spending at 15.5%. However, its share of the General Fund is significantly smaller than in the operating budget because a large portion of Public Service funding comes from Enterprise Funds (such as Airports and Utilities).

General Government makes up 8.5% of the General Fund because general government functions, such as Finance and Human Resources, do not have a funding source outside the General Fund.



Culture and Recreation at 9.9% is a smaller portion of the General Fund than of the operating budget, as a whole, because major revenue sources for Culture and Recreation, such as MAPS 3, the Zoo Sales Tax and the Hotel/Motel Tax, are outside the General Fund.

A comparison of the General Fund Budget at the department level provides a useful comparison of how priorities are allocated and how the costs for providing services are changing relative to the other departments. The next page provides a breakdown of the General Fund budget by department.

**GENERAL FUND BUDGET BY DEPARTMENT**

	Actual FY19	Adopted FY20	Adopted FY21
<b>General Fund Expenses</b>			
City Auditor	\$1,125,065	\$1,254,507	\$1,241,116
City Clerk	1,061,975	1,088,938	1,118,014
City Manager	3,779,749	3,666,576	3,079,447
Development Services	18,749,761	19,968,327	18,335,567
Finance	8,133,061	9,099,916	8,916,045
Fire	102,107,086	106,922,333	108,428,499
General Services	5,254,315	5,212,806	4,858,164
Human Resources	3,485,791	3,711,168	3,614,809
Mayor & Council	1,069,544	1,175,891	1,159,250
Municipal Counselor	7,470,493	7,514,930	7,089,258
Municipal Court	7,878,068	8,855,152	8,022,534
Non-Departmental Operating	62,657,685	68,172,907	59,784,174
Parks & Recreation	26,054,789	29,036,043	27,805,941
Planning	3,946,810	4,500,543	3,897,050
Police	148,446,811	154,800,485	152,262,308
Public Transportation and Parking	22,124,121	23,665,143	14,308,586
Public Works	29,521,876	34,895,682	32,590,626
<b>Total Expenses</b>	<b>\$452,866,998</b>	<b>\$483,541,347</b>	<b>\$456,511,388</b>



# EXPENDITURE SUMMARY TABLE

	Actual FY19	Adopted FY20	Adopted FY21
<b>Operating Funds</b>			
<b>General Operating Funds</b>			
General Fund*	\$452,866,998	\$483,541,347	\$456,511,388
Internal Service Fund*	50,483,839	54,093,967	51,851,413
<b>Total General Operating Funds</b>	<b>\$503,350,837</b>	<b>\$537,635,314</b>	<b>\$508,362,801</b>
<b>Special Revenue Funds</b>			
Court Admin. and Training Fund	\$188,433	\$234,536	\$227,000
Emergency Management Fund	8,347,722	9,197,130	9,244,913
Fire Sales Tax Fund	41,202,984	49,353,284	43,557,389
Hotel/Motel Tax Fund*	13,279,023	13,774,071	7,843,932
MAPS Operations Fund*	274,894	119,593	0
MAPS 3 Use Tax Fund*	3,421,087	4,718,462	4,400,119
MAPS 4 Use Tax Fund*	0	0	1,500,000
Medical Service Program Fund	4,736,177	7,045,862	8,726,360
Police Sales Tax Fund*	41,357,386	45,458,241	42,406,840
Zoo Sales Tax Fund	14,244,798	14,861,780	13,652,149
<b>Total Special Revenue Funds</b>	<b>\$127,052,503</b>	<b>\$144,762,959</b>	<b>\$131,558,702</b>
<b>Enterprise Funds</b>			
Airports Fund	\$17,339,871	\$20,468,675	\$20,273,057
Solid Waste Management Fund	9,230,758	11,128,695	11,145,909
Stormwater Drainage Utility Fund*	15,370,982	19,370,825	19,063,635
Public Trans. and Parking Fund	3,670,337	4,592,828	4,502,411
Water/Wastewater Fund	80,894,261	97,141,200	96,421,799
<b>Total Enterprise Funds</b>	<b>\$126,506,209</b>	<b>\$152,702,223</b>	<b>\$151,406,811</b>
<b>Subtotal Operating Funds</b>	<b>\$756,909,549</b>	<b>\$835,100,496</b>	<b>\$791,328,314</b>
Less Interfund Transfers (1)	(93,195,405)	(98,663,146)	(96,026,940)
<b>Total Operating Funds</b>	<b>\$663,714,145</b>	<b>\$736,437,350</b>	<b>\$695,301,374</b>

## EXPENDITURES

	Actual FY19	Adopted FY20	Adopted FY21
<b>Non-Operating Funds</b>			
<b>Capital Improvement Funds</b>			
Better Streets, Safer City Sales Tax Fund	\$32,325,426	\$207,564,521	\$200,134,922
Better Streets, Safer City Use Tax Fund	2,253,236	41,025,727	34,660,585
Capital Improvement Projects Fund	22,764,768	49,729,553	50,208,915
City and Sch Cap Proj Use Tax Fund	4,116	3,328,067	3,886,576
Hotel/Motel Tax Fund*	10,739,175	11,172,507	6,384,619
Impact Fees Fund	1,422,589	21,431,470	33,826,064
Internal Service Funds*	0	185,000	599,361
MAPS Operations Fund*	79,408	5,432,407	5,146,333
MAPS Sales Tax Fund	30,955	251,877	194,605
MAPS 3 Sales Tax Fund	144,809,990	309,985,750	183,462,644
MAPS 3 Use Tax Fund*	5,645,689	13,022,090	5,878,256
MAPS 4 Program Fund	0	13,569,828	120,594,032
MAPS 4 Use Tax Fund*	0	2,323,246	21,258,344
OCMAPS Sales Tax Fund	1,370,170	6,539,433	4,702,088
OKC Sports Facilities Sales Tax Fund	20,578	47,500	50,259
OKC Sports Facilities Use Tax Fund	78,496	97,936	99,805
OKC Tax Increment Financing Fund	0	1,325,000	980,188
Police Sales Tax Fund*	337,077	4,070,000	2,625,925
Police/Fire Cap Equip Sales Tax Fund	435,272	3,657,308	2,568,570
Stormwater Drainage Utility Fund*	480,389	7,864,480	13,306,035
Street and Alley Fund	16,255	156,719	146,868
<b>Total Capital Improvement Funds</b>	<b>\$222,813,589</b>	<b>\$702,780,419</b>	<b>\$690,714,994</b>
<b>Other Non-Operating Funds</b>			
Asset Forfeiture Fund	\$1,422,751	\$2,449,984	\$1,998,292
Debt Service Fund	98,624,181	105,965,417	110,750,591
General Fund - MAPS 4*	0	13,569,828	106,988,204
Grants Management Fund	26,368,965	34,259,919	149,393,659
OKC Improv. and Special Assess Dist.	2,839,843	4,077,044	5,266,957
Special Purpose Fund	1,716,562	11,603,844	10,400,787
<b>Total Other Non-Operating Funds</b>	<b>\$130,972,302</b>	<b>\$171,926,036</b>	<b>\$384,798,490</b>
<b>Total Non-Operating Funds</b>	<b>\$353,785,891</b>	<b>\$874,706,455</b>	<b>\$1,075,513,484</b>
<b>Subtotal All Funds</b>	<b>\$1,017,500,036</b>	<b>\$1,611,143,805</b>	<b>\$1,770,814,858</b>
Less Interfund Transfers (2)	(29,684,654)	(21,444,333)	(112,409,120)
<b>Total All Funds</b>	<b>\$987,815,381</b>	<b>\$1,589,699,472</b>	<b>\$1,658,405,738</b>

\* Indicates the Fund has both an Operating and Non-Operating component

	Actual FY19	Adopted FY20	Adopted FY21
<b>(1) Transfers between Operating Funds</b>			
Gen Fund Transfer to Emerg Mgmt	\$2,550,000	\$3,019,867	\$2,895,939
Gen Fund to Transit Fund via COTPA	2,861,879	3,416,847	3,557,538
Various Funds to Internal Service Fund	49,783,525	51,866,303	50,095,297
Fire Sales Tax to General Fund	12,113,760	12,312,425	12,249,416
Grants Funds to General Fund	0	275,281	179,574
General Fund to Parking Cash Fund	239,848	538,935	588,867
Various Funds Pmts to Gen Fund	1,738,331	1,941,747	769,764
Police Sales Tax to General Fund	9,301,042	9,459,160	9,405,199
Various Funds Admin Pmts to Gen Fund	14,607,021	15,832,581	16,285,346
<b>Total</b>	<b>\$93,195,405</b>	<b>\$98,663,146</b>	<b>\$96,026,940</b>
<b>(2) Transfers to Non-Operating Funds</b>			
Gen Fund Transfer to MAPS 4 Prog Fund	\$0	\$13,569,828	\$107,365,950
Various to CIP Fund	27,626,803	7,416,850	4,910,000
Various Miscellaneous Transfers	2,000	0	0
Various Funds to Special Purpose	0	362	362
Various Funds to Grant Funds	2,055,852	457,293	132,808
<b>Total</b>	<b>\$29,684,654</b>	<b>\$21,444,333</b>	<b>\$112,409,120</b>



The City of  
**OKLAHOMA CITY**