

## OVERVIEW OF FUND SUMMARIES

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

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

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

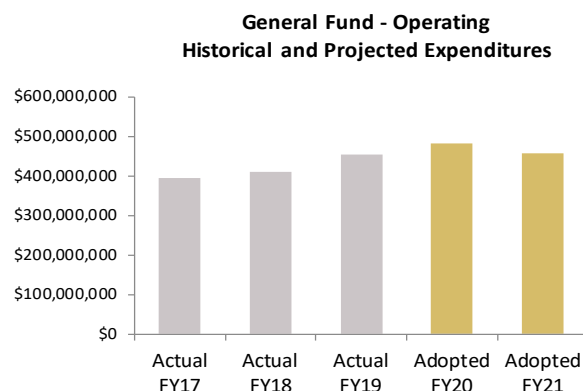
Special Revenue Funds account for proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes.

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

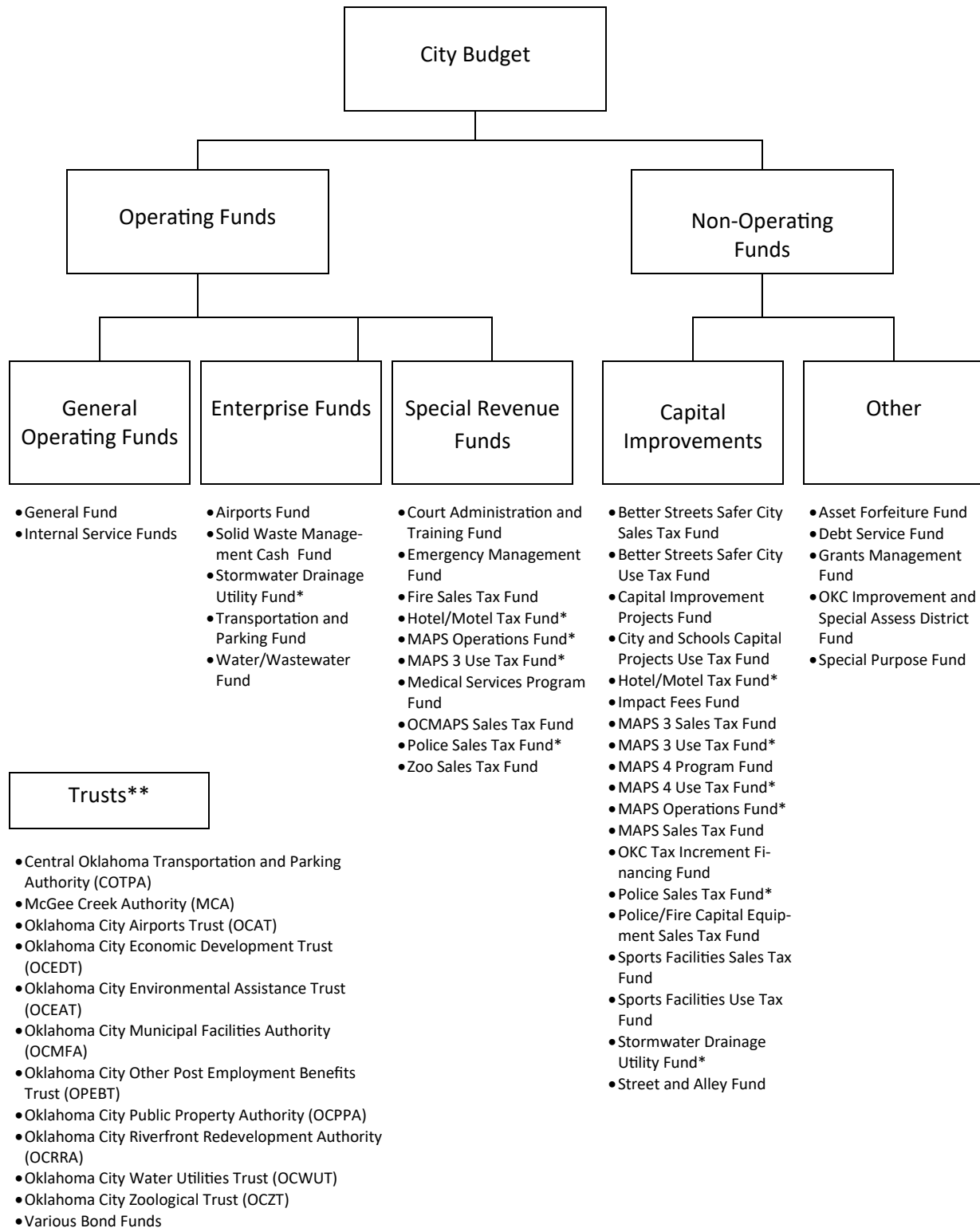
In the Non-Operating Funds, we have developed only two categories: Capital and Other. The Capital Funds are almost all special revenue funds dedicated to specific capital projects. The Other Funds category includes several funds with rather unique characteristics.

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

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



# BUDGET AND FUND STRUCTURE



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

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

# FUND AND RELATED TRUST DESCRIPTIONS

| FUND & RELATED TRUST DESCRIPTIONS                      |  |   |                           |
|--|--|---|---------------------------|
| FUND NAME  | MAJOR REVENUES                             | MAJOR EXPENDITURES                          | ORIGIN                    |
| Operating Funds  |  |   |                           |
| Airports   | Transfer from OCAT                         | Airport Expenditures                        | Administrative            |
| Court Administration and Training                      | Surcharge on Fines                         | Law Enforcement Training                    | State Law                 |
| Emergency Management                                   | Telephone Tariff, General Fund Subsidy     | Support of E-911 System                     | State/Local Law           |
| Federal Grants Management                              | Federal Grants                             | As Directed by Terms of Grants              | Federal Laws              |
| Fire Fighting and Rescue Svcs, Facilities or Equipment | Earmarked Sales Tax                        | Fire Expenditures                           | Local Law/Public          |
| General  | All General Revenues                       | All Departments                             | State/Local Law           |
| Hotel/Motel Tax Special Revenue*                       | Earmarked Hotel/Motel Tax                  | Convention and Tourism Development          | Local Law/Public          |
| Internal Service                                       | User Fees from Other Funds                 | Operations of Internal Service Departments  | Administrative            |
| MAPS 3 Use Tax*  | Special Use Tax                            | Administration of MAPS 3 Projects           | Local Law/Public          |
| MAPS 4 Use Tax*  | Special Use Tax                            | Administration of MAPS 3 Projects           | Local Law/Public          |
| MAPS Operations*                                       | Fund Balance                               | Canal Maintenance                           | Local Law/Public          |
| Medical Services Program                               | User Fees                                  | Ambulance Service                           | Administrative            |
| OKC Metro Area Public School Sales Tax                 | Fund Balance                               | Administration of OCMAPS Projects           | Local Law/Public          |
| Oklahoma City Zoo Tax                                  | Earmarked Sales Tax                        | Zoo Expenditures                            | Local Law/Public          |
| Police Services, Facilities or Equipment Tax*          | Earmarked Sales Tax                        | Police Expenditures                         | Local Law/Public          |
| Solid Waste Management                                 | Transfer from OCEAT                        | Solid Waste Enterprise Expenditures         | Administrative            |
| Stormwater Drainage Utility*                           | Stormwater Drainage Fees                   | Stormwater Testing and Treatment            | State/Local Law           |
| Transportation and Parking                             | Transfer from COTPA, General Fund Subsidy  | Mass Trans. and Parking Administration      | Administrative            |
| Water/Wastewater                                       | Transfer from OCWUT                        | Water/Wastewater Utilities Expenditures     | Administrative            |
| Non-Operating Funds                                    |  |   |                           |
| Asset Forfeiture                                       | Property/Money Seized in Drug Cases        | Police Functions as Dictated by Federal Law | Admin./Fed. Guidelines    |
| Better Streets Safer City Sales Tax                    | Earmarked Sales Tax                        | Capital Projects                            | Local Law/Public          |
| Better Streets Safer City Use Tax                      | Special Use Tax                            | Capital Projects                            | Local Law/Public          |
| Capital Improvement Projects                           | Transfer from Other Funds/Interest         | Safer Streets Capital Projects              | State Law                 |
| City and Schools Capital Projects Use Tax              | Fund Balance                               | Capital Projects                            | Local Law/Public          |
| Debt Service   | Property Taxes                             | Debt Service                                | State Law                 |
| Hotel/Motel Tax Special Revenue*                       | Earmarked Hotel/Motel Tax                  | State Fair Capital Improvements             | Local Law/Public          |
| Impact Fees  | Fees from residential construction         | Parks and Street Improvements               | Local Law/Public          |
| MAPS 3 Sales Tax                                       | Earmarked Sales Tax                        | MAPS3 Capital Projects                      | Local Law/Public          |
| MAPS 3 Use Tax*  | Special Use Tax                            | Public Safety Capital Project Expenditures  | Local Law/Public          |
| MAPS 4 Program   | Transfer from General Fund                 | MAPS4 Capital Projects                      | Local Law/Public          |
| MAPS 4 Use Tax*  | Special Use Tax                            | Public Safety Capital Project Expenditures  | Local Law/Public          |
| MAPS Operations*                                       | Fund Balance                               | Maint. and Replacement for MAPS Projects    | Local Law/Public          |
| MAPS Sales Tax   | Fund Balance                               | MAPS Capital Projects                       | Local Law/Public          |
| OKC Impr. and Special Assessment District              | Assessment of Property Owners in District  | Payment to Districts for Improvements       | State Law/Local Law       |
| OKC Sports Facilities Improvement Sales Tax            | Fund Balance                               | Capital Improvements to Sports Facilities   | Local Law/Public          |
| OKC Sports Facilities Improvement Use Tax              | Fund Balance                               | Capital Improvements to Sports Facilities   | Local Law/Public          |
| OKC Tax Increment Financing                            | State Match - Sales and Use Tax            | Infrastructure Improvements in Downtown     | Admin./Public Initiative  |
| Police and Fire Capital Equipment Sales Tax            | Fund Balance                               | Public Safety Capital Equipment             | Local Law/Public          |
| Police Services, Facilities or Equipment Tax*          | Earmarked Sales Tax                        | Police Capital Projects                     | Local Law/Public          |
| Special Purpose  | Donations                                  | Earmarked by Donors                         | State Law                 |
| Stormwater Drainage Utility*                           | Stormwater Drainage Fees                   | Multi-year Contracts / Capital Projects     | State/Local Law           |
| Street and Alley                                       | Fund Balance                               | Street Projects                             | State/Local Law           |
| Trust Funds  |  |   |                           |
| Central Oklahoma Transportation and Parking            | City Subsidy/Grants/Parking Fees/Bus Fares | Transportation/Parking Expenditures         | State Law/Trust Indenture |
| McGee Creek Authority                                  | Transfer from OCWUT                        | Debt Service                                | State Law/Trust Indenture |
| Oklahoma City Airports Trust                           | Landing Fees/Rentals/Parking               | Transfer to Enterprise & Capital Projects   | State Law/Trust Indenture |
| Oklahoma City Economic Development Trust               | GOLT bonds, Gen Fund, TIF Revenue          | Economic Development activities             | State Law/Trust Indenture |
| Oklahoma City Environmental Assistance Trust           | Solid Waste Fees                           | Transfers to Solid Waste and Contracts      | State Law/Trust Indenture |
| Oklahoma City Municipal Facilities Authority           | Transfers from Other Funds                 | Primarily Long Term Insurance Contracts     | State Law/Trust Indenture |
| Oklahoma City Public Property Authority                | Golf Fees and Transfers from Other Funds   | Golf Expenditures, Facility Improvements    | State Law/Trust Indenture |
| Oklahoma City Riverfront Redevelopment Authority       | Sand Mining/Royalties                      | River Park Plan                             | State Law/Trust Indenture |
| Oklahoma City Water Utilities Trust                    | Water/Sewer Fees                           | Transfer to Enterprise & Capital Projects   | State Law/Trust Indenture |
| Oklahoma City Zoological Trust                         | Zoo Admissions, Zoo Sales Tax              | Zoo Expenditures & Capital Projects         | State Law/Trust Indenture |
| Other Post Employee Benefits Trust                     | City and Retiree Health Ins Contributions  | Retiree Health Insurance                    | State Law/Trust Indenture |
| Various Bond Funds                                     | Bond Sales                                 | Capital Projects                            | State Law/Referendum      |

\* Has an operating and non-operating component

## CHANGES IN FUND BALANCE

| Fund                                     | Estimated<br>Beginning<br>Balance | Budgeted<br>Revenues* | Budgeted<br>Expenditures | Estimated<br>Ending<br>Balance | \$ Change     | % Change       |
|--|-----------------------------------|-----------------------|--------------------------|--------------------------------|---------------|----------------|
| Airports Fund                            | \$1,547,947                       | \$20,273,057          | \$20,273,057             | \$1,547,947                    | \$0           | 0.00% (e)      |
| Asset Forfeiture Fund                    | 2,187,586                         | 952,563               | 1,998,292                | 1,141,857                      | (1,045,729)   | -47.80% (b)    |
| Better Streets Safer City Sales Tax Fund | 197,082,947                       | 3,051,975             | 200,134,922              | 0                              | (197,082,947) | -100.00% (d)   |
| Better Streets Safer City Use Tax Fund   | 34,366,413                        | 294,172               | 34,660,585               | 0                              | (34,366,413)  | -100.00% (d)   |
| Capital Improvement Projects Fund        | 44,358,915                        | 5,850,000             | 50,208,915               | 0                              | (44,358,915)  | -100.00% (b)   |
| City and Sch Cap Proj Use Tax Fund       | 3,991,301                         | 54,879                | 3,886,576                | 159,604                        | (3,831,697)   | -96.00% (d)    |
| Court Administration and Training Fund   | 81,061                            | 188,268               | 227,000                  | 42,329                         | (38,732)      | -47.78% (c)    |
| Debt Service Fund                        | 113,515,236                       | 106,838,747           | 104,232,104              | 116,121,879                    | 2,606,643     | 2.30% (c)      |
| Emergency Management Fund                | 665,085                           | 9,044,913             | 9,244,913                | 465,085                        | (200,000)     | -30.07% (c)    |
| Fire Sales Tax Fund                      | 12,742,724                        | 40,555,289            | 43,557,389               | 9,740,624                      | (3,002,100)   | -23.56% (c)    |
| General Fund                             | 103,320,637                       | 563,499,592           | 563,499,592              | 103,320,637                    | 0             | 0.00% (a)      |
| Grants Management Fund                   | N/A                               | 149,393,659           | 149,393,659              | N/A                            | N/A           | N/A (g)        |
| Hotel/Motel Tax Fund                     | 5,214,745                         | 13,128,551            | 14,228,551               | 4,114,745                      | (1,100,000)   | -21.09% (c)    |
| Impact Fee Fund                          | 23,031,898                        | 10,794,166            | 33,826,064               | 0                              | (23,031,898)  | -100.00% (b)   |
| Internal Service Fund                    | 8,493,910                         | 50,542,296            | 52,450,774               | 6,585,432                      | (1,908,478)   | -22.47% (a)    |
| Medical Services Program Fund            | 9,831,807                         | 7,198,377             | 8,726,360                | 8,303,824                      | (1,527,983)   | -15.54% (c)    |
| Metropolitan Area Projects Tax Fund      | 372,044                           | 8,583                 | 194,605                  | 186,022                        | (186,022)     | -50.00% (d)    |
| MAPS Operations Fund                     | 5,115,659                         | 30,674                | 5,146,333                | 0                              | (5,115,659)   | -100.00% (b)   |
| MAPS 3 Sales Tax Fund                    | 178,682,900                       | 4,779,744             | 183,462,644              | 0                              | (178,682,900) | -100.00% (d,f) |
| MAPS 3 Use Tax Fund                      | 28,421,539                        | 330,076               | 10,278,375               | 18,473,240                     | (9,948,299)   | -35.00% (d,f)  |
| MAPS 4 Program Fund                      | 13,569,828                        | 107,024,204           | 120,594,032              | 0                              | (13,569,828)  | -100.00% (d,f) |
| MAPS 4 Use Tax Fund                      | 2,323,246                         | 20,435,098            | 22,758,344               | 0                              | (2,323,246)   | -100.00% (d,f) |
| OCMAPS Sales Tax Fund                    | 4,702,088                         | 0                     | 4,702,088                | 0                              | (4,702,088)   | -100.00% (d)   |
| OKC Imprv & Spl Svcs Assess Dist Fund    | 30,801                            | 5,266,957             | 5,266,957                | 30,801                         | 0             | 0.00% (c)      |
| Oklahoma City TIF Fund                   | 130,188                           | 850,000               | 980,188                  | 0                              | (130,188)     | -100.00% (c)   |
| Police and Fire Cap Equip Sales Tax Fund | 5,097,140                         | 20,000                | 2,568,570                | 2,548,570                      | (2,548,570)   | -50.00% (d)    |
| Police Sales Tax Fund                    | 14,617,988                        | 40,622,454            | 45,032,765               | 10,207,677                     | (4,410,311)   | -30.17% (c)    |
| Solid Waste Management Fund              | 1,000,000                         | 10,145,909            | 11,145,909               | 0                              | (1,000,000)   | -100.00% (e)   |
| Special Purpose Fund                     | 7,493,646                         | 2,907,141             | 10,400,787               | 0                              | (7,493,646)   | -100.00% (c)   |
| Sports Facilities Sales Tax Fund         | 49,136                            | 1,123                 | 50,259                   | 0                              | (49,136)      | -100.00% (d)   |
| Sports Facilities Use Tax Fund           | 98,652                            | 1,153                 | 99,805                   | 0                              | (98,652)      | -100.00% (d)   |
| Stormwater Drainage Utility Fund         | 36,914,880                        | 19,809,141            | 32,369,670               | 24,354,351                     | (12,560,529)  | -34.03% (f)    |
| Street and Alley Fund                    | 156,719                           | 0                     | 146,868                  | 9,851                          | (146,868)     | -93.71% (b)    |
| Transportation and Parking Fund          | 0                                 | 4,502,411             | 4,502,411                | 0                              | 0             | N/A (e)        |
| Water and Wastewater Fund                | 800,000                           | 95,621,799            | 96,421,799               | 0                              | (800,000)     | -100.00% (e)   |
| Zoo Sales Tax Fund                       | 0                                 | 13,350,351            | 13,652,149               | (301,798)                      | (301,798)     | N/A (h)        |

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

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

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

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

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

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

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

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

\*Budgeted Revenues exclude use of fund balance

# FUND BY DEPARTMENT AND SERVICE CATEGORY

|  | General Government   |                    |                      |         |                  |                        |                   |                             |                  |           | Public Safety |                 |        | Public Service |                      |          |                          |              |           | Culture & Rec        |               |
|--|----------------------|--------------------|----------------------|---------|------------------|------------------------|-------------------|-----------------------------|------------------|-----------|---------------|-----------------|--------|----------------|----------------------|----------|--------------------------|--------------|-----------|----------------------|---------------|
|  | City Auditors Office | City Clerks Office | City Managers Office | Finance | General Services | Information Technology | Mayor And Council | Municipal Counselors Office | Non-Departmental | Personnel | Fire          | Municipal Court | Police | Airports       | Development Services | Planning | Public Trans and Parking | Public Works | Utilities | Parks and Recreation | Zoo Sales Tax |
| Airports Fund                            |                      |                    |                      |         |                  |                        |                   |                             |                  |           |               |                 |        | •              |                      |          |                          |              |           |                      |               |
| Asset Forfeiture Fund                    |                      |                    |                      |         |                  |                        |                   |                             |                  |           |               |                 | •      |                |                      |          |                          |              |           |                      |               |
| Better Streets Safer City Sales Tax Fund |                      |                    |                      |         |                  |                        |                   |                             |                  |           |               |                 |        |                |                      |          |                          | •            |           |                      |               |
| Better Streets Safer City Use Tax Fund   |                      |                    |                      |         |                  |                        |                   |                             | •                |           |               |                 |        |                |                      |          |                          |              |           |                      |               |
| Capital Improvement Projects Fund        | •                    | •                  | •                    | •       | •                | •                      | •                 | •                           | •                |           | •             | •               | •      |                | •                    |          | •                        | •            | •         | •                    |               |
| City and Sch Cap Proj Use Tax Fund       |                      |                    | •                    |         |                  | •                      |                   | •                           |                  |           | •             | •               | •      |                |                      |          |                          |              |           |                      |               |
| Court Administration and Training Fund   |                      |                    |                      |         |                  |                        |                   | •                           |                  |           |               | •               |        |                |                      |          |                          |              |           |                      |               |
| Debt Service Fund                        |                      |                    |                      |         |                  |                        |                   |                             | •                |           |               |                 |        |                |                      |          |                          |              |           |                      |               |
| Emergency Management Fund                |                      |                    |                      |         |                  |                        |                   |                             |                  |           |               | •               |        |                |                      |          |                          |              |           |                      |               |
| Fire Sales Tax Fund                      |                      |                    |                      |         |                  |                        |                   |                             |                  |           | •             |                 |        |                |                      |          |                          |              |           |                      |               |
| General Fund                             | •                    | •                  | •                    | •       | •                |                        | •                 | •                           | •                | •         | •             | •               | •      |                | •                    | •        | •                        | •            | •         | •                    |               |
| Grants Management Fund                   |                      |                    | •                    |         | •                |                        |                   |                             | •                | •         | •             | •               |        |                | •                    | •        | •                        | •            |           | •                    |               |
| Hotel/Motel Tax Fund                     |                      |                    |                      |         |                  |                        |                   |                             | •                |           |               |                 |        |                |                      |          |                          |              |           |                      |               |
| Impact Fees Fund                         |                      |                    |                      |         |                  |                        |                   |                             |                  |           |               |                 |        |                |                      |          |                          |              |           | •                    |               |
| Internal Service Fund                    |                      |                    | •                    | •       | •                | •                      |                   |                             |                  |           |               |                 |        |                |                      |          |                          |              |           |                      |               |
| MAPS 3 Sales Tax Fund                    |                      |                    | •                    |         |                  |                        |                   |                             |                  |           |               |                 | •      |                |                      |          |                          |              |           |                      |               |
| MAPS 3 Use Tax Fund                      |                      |                    | •                    |         |                  |                        |                   |                             | •                |           | •             |                 | •      |                |                      |          |                          |              |           |                      |               |
| MAPS 4 Program Fund                      |                      |                    | •                    |         |                  |                        |                   |                             |                  |           |               |                 |        |                |                      |          |                          |              |           |                      |               |
| MAPS 4 Use Tax Fund                      |                      |                    | •                    |         |                  |                        |                   |                             | •                |           | •             |                 | •      |                |                      |          |                          |              |           |                      |               |
| MAPS Operations Fund                     |                      |                    |                      |         |                  |                        |                   |                             | •                |           |               |                 |        |                |                      |          |                          |              |           | •                    |               |
| Medical Services Program Fund            |                      |                    |                      |         |                  |                        |                   |                             | •                |           |               |                 |        |                |                      |          |                          |              |           |                      |               |
| Metropolitan Area Projects Tax Fund      |                      |                    | •                    |         |                  |                        |                   |                             |                  |           |               |                 |        |                |                      |          |                          |              |           |                      |               |
| OKC Improvement and Special Svcs Fund    |                      |                    |                      |         |                  |                        |                   |                             | •                |           |               |                 |        |                |                      |          |                          |              |           |                      |               |
| OKC Schools MAPS Sales Tax Fund          |                      |                    | •                    |         |                  |                        |                   |                             |                  |           |               |                 |        |                |                      |          |                          |              |           |                      |               |
| Oklahoma City TIF Fund                   |                      |                    | •                    |         |                  |                        |                   |                             |                  |           |               |                 |        |                |                      |          |                          |              |           |                      |               |
| Police and Fire Cap Equip Sales Tax Fund |                      |                    | •                    |         |                  |                        |                   |                             | •                |           | •             |                 | •      |                |                      |          |                          |              |           |                      |               |
| Police Sales Tax Fund                    |                      |                    |                      |         |                  |                        |                   |                             |                  |           |               |                 |        |                |                      |          |                          |              |           |                      |               |
| Solid Waste Management Cash Fund         |                      |                    |                      |         |                  |                        |                   |                             |                  |           |               |                 |        |                |                      |          |                          | •            |           |                      |               |
| Special Purpose Fund                     |                      | •                  | •                    |         |                  |                        |                   |                             | •                |           | •             |                 | •      |                | •                    |          |                          |              |           | •                    |               |
| Sports Facilities Sales Tax Fund         |                      |                    | •                    |         |                  |                        |                   |                             |                  |           |               |                 |        |                |                      |          |                          |              |           |                      |               |
| Sports Facilities Use Tax Fund           |                      |                    |                      | •       |                  |                        |                   |                             |                  |           |               |                 |        |                |                      |          |                          |              |           |                      |               |
| Stormwater Drainage Utility Fund         |                      |                    |                      |         |                  |                        |                   |                             |                  |           |               |                 |        |                |                      |          |                          | •            |           |                      |               |
| Street and Alley Fund                    |                      |                    |                      |         |                  |                        |                   |                             |                  |           |               |                 |        |                |                      |          | •                        | •            |           |                      |               |
| Transportation and Parking Fund          |                      |                    |                      |         |                  |                        |                   |                             |                  |           |               |                 |        |                |                      |          |                          |              |           |                      |               |

# AIRPORTS FUND

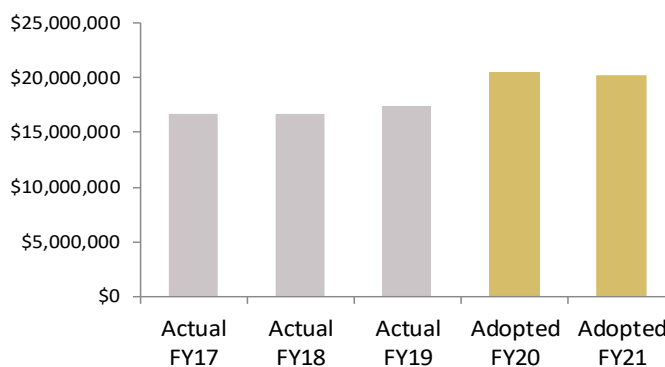
|  | Actual<br>FY19      | Adopted<br>FY20      | Adopted<br>FY21       |
|--|---------------------|----------------------|-----------------------|
| <b>Revenues</b>                        |                     |                      |                       |
| Transfer from Airport Trust            | \$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 Revenues</b>                  | <b>\$17,974,760</b> | <b>\$20,468,675</b>  | <b>\$20,273,057</b>   |
| <b>Expenditures - Airports</b>         |                     |                      |                       |
| Personal Services                      | \$11,030,442        | \$12,221,872         | \$12,486,397          |
| Other Services & Charges               | 5,692,597           | 6,587,354            | 6,584,728             |
| Supplies                               | 460,430             | 701,932              | 701,932               |
| Capital Outlay                         | 156,402             | 957,517              | 500,000               |
| Transfers                              | 0                   | 0                    | 0                     |
| <b>Total Expenditures</b>              | <b>\$17,339,871</b> | <b>\$20,468,675</b>  | <b>\$20,273,057</b>   |
| <b>Use of Fund Balance</b>             |                     |                      |                       |
| Beginning Fund Balance                 | \$743,333           | \$1,378,222          | \$1,547,947           |
| Additions/(Reductions) to Fund Balance | 634,888             | 169,725 *            | 0 **                  |
| <b>Ending Fund Balance</b>             | <b>\$1,378,222</b>  | <b>\$1,547,947 *</b> | <b>\$1,547,947 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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

**Airports Fund  
Historical and Projected Expenditures**



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

## ASSET FORFEITURE FUND

|  | Actual<br>FY19     | Adopted<br>FY20      | Adopted<br>FY21       |
|--|--------------------|----------------------|-----------------------|
| <b>Revenues</b>                        |                    |                      |                       |
| Asset Seizure Revenues                 | \$1,173,876        | \$987,905            | \$884,331             |
| Other Revenue                          | 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 Revenues</b>                  | <b>\$1,270,250</b> | <b>\$2,449,984</b>   | <b>\$1,998,292</b>    |
| <b>Expenditures - Police</b>           |                    |                      |                       |
| Personal Services                      | \$24,019           | \$81,470             | \$81,470              |
| Other Services & Charges               | 616,667            | 767,505              | 874,215               |
| Supplies                               | 712,065            | 1,331,009            | 772,607               |
| Capital Outlay                         | 0                  | 200,000              | 200,000               |
| Transfers                              | 70,000             | 70,000               | 70,000                |
| <b>Total Expenditures</b>              | <b>\$1,422,751</b> | <b>\$2,449,984</b>   | <b>\$1,998,292</b>    |
| <b>Use of Fund Balance</b>             |                    |                      |                       |
| Beginning Fund Balance                 | \$3,060,952        | \$2,908,451          | \$2,187,586           |
| Additions/(Reductions) to Fund Balance | (152,501)          | (720,865) *          | (1,045,729) **        |
| <b>Ending Fund Balance</b>             | <b>\$2,908,451</b> | <b>\$2,187,586 *</b> | <b>\$1,141,857 **</b> |

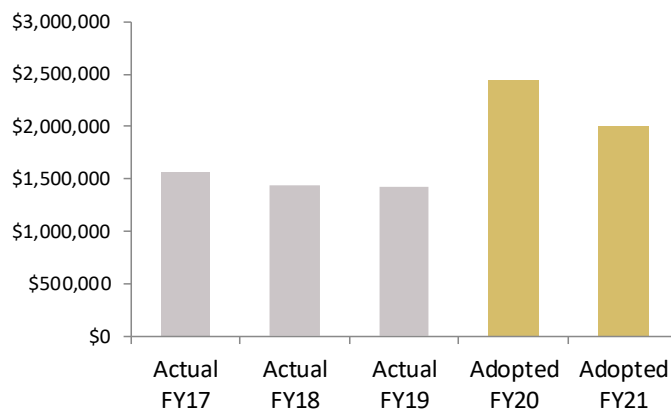
\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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

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

**Asset Forfeiture Fund  
Historical and Projected Expenditures**



## BETTER STREETS, SAFER CITY SALES TAX FUND

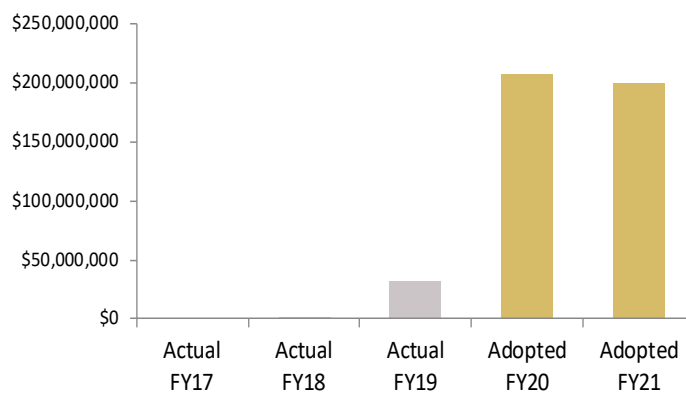
|  | Actual<br>FY19       | Adopted<br>FY20        | Adopted<br>FY21      |
|--|----------------------|------------------------|----------------------|
| <b>Revenues</b>                        |                      |                        |                      |
| Capital Improvements Sales Tax         | \$113,651,743        | \$104,028,439          | \$0                  |
| Interest                               | 1,953,264            | 1,487,513              | 3,051,975            |
| Other                                  | 0                    | 0                      | 0                    |
| Fund Balance                           | 0                    | 102,048,569            | 197,082,947          |
| <b>Total Revenues</b>                  | <b>\$115,605,007</b> | <b>\$207,564,521</b>   | <b>\$200,134,922</b> |
| <b>Expenditures</b>                    |                      |                        |                      |
| <b>Public Works</b>                    |                      |                        |                      |
| Personal Services                      | \$0                  | \$0                    | \$0                  |
| Other Services & Charges               | 32,303,369           | 206,834,271            | 99,129,071           |
| Supplies                               | 10,058               | 0                      | 200                  |
| Capital Outlay                         | 12,000               | 730,250                | 101,005,651          |
| Transfers                              | 0                    | 0                      | 0                    |
| <b>Total Expenditures</b>              | <b>\$32,325,426</b>  | <b>\$207,564,521</b>   | <b>\$200,134,922</b> |
| <b>Use of Fund Balance</b>             |                      |                        |                      |
| Beginning Fund Balance                 | \$37,708,773         | \$120,988,353          | \$197,082,947        |
| Additions/(Reductions) to Fund Balance | 83,279,581           | 76,094,594 *           | (197,082,947) **     |
| <b>Ending Fund Balance</b>             | <b>\$120,988,353</b> | <b>\$197,082,947 *</b> | <b>\$0 **</b>        |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

On September 12, 2017, the Oklahoma City voters approved on a temporary tax increase known as Better Streets, Safer City. This 27-month continuation of the expired MAPS 3 penny sales tax will generate \$240 million for street resurfacing, streetscapes, trails, sidewalks, and bicycle infrastructure. The initiative includes \$168 million for street resurfacing, \$24 million for streetscapes, \$24 million for sidewalks, \$12 million for trails, \$12 million for bicycle infrastructure.

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



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



# BETTER STREETS, SAFER CITY USE TAX FUND

|                               | Actual<br>FY19      | Adopted<br>FY20     | Adopted<br>FY21     |
|-------------------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>               |                     |                     |                     |
| Capital Improvement Use Tax   | \$19,350,227        | \$18,110,850        | \$0                 |
| Interest                      | 336,196             | 187,500             | 294,172             |
| Other                         | 0                   | 0                   | 0                   |
| Fund Balance                  | 0                   | 22,727,377          | 34,366,413          |
| <b>Total Revenues</b>         | <b>\$19,686,423</b> | <b>\$41,025,727</b> | <b>\$34,660,585</b> |
| <b>Expenditures</b>           |                     |                     |                     |
| <b>Fire</b>                   |                     |                     |                     |
| Personal Services             | \$0                 | \$0                 | \$0                 |
| Other Services & Charges      | 0                   | 0                   | 0                   |
| Supplies                      | 0                   | 270,000             | 412,562             |
| Capital Outlay                | 0                   | 10,805,200          | 10,831,726          |
| Transfers                     | 0                   | 0                   | 0                   |
| <b>Department Total</b>       | <b>\$0</b>          | <b>\$11,075,200</b> | <b>\$11,244,288</b> |
| <b>Information Technology</b> |                     |                     |                     |
| Personal Services             | \$0                 | \$0                 | \$0                 |
| Other Services & Charges      | 0                   | 0                   | 0                   |
| Supplies                      | 0                   | 4,740,000           | 272,029             |
| Capital Outlay                | 0                   | 0                   | 0                   |
| Transfers                     | 0                   | 0                   | 0                   |
| <b>Department Total</b>       | <b>\$0</b>          | <b>\$4,740,000</b>  | <b>\$272,029</b>    |
| <b>Non-Departmental</b>       |                     |                     |                     |
| Personal Services             | \$0                 | \$0                 | \$0                 |
| Other Services & Charges      | 0                   | 0                   | 0                   |
| Supplies                      | 0                   | 11,301,141          | 6,996,885           |
| Capital Outlay                | 0                   | 4,036,050           | 0                   |
| Transfers                     | 0                   | 0                   | 0                   |
| <b>Department Total</b>       | <b>\$0</b>          | <b>\$15,337,191</b> | <b>\$6,996,885</b>  |

|  | Actual<br>FY19      | Adopted<br>FY20       | Adopted<br>FY21     |
|--|---------------------|-----------------------|---------------------|
| <b>Police</b>                          |                     |                       |                     |
| Personal Services                      | \$0                 | \$0                   | \$0                 |
| Other Services & Charges               | 639                 | 60,580                | 32,695              |
| Supplies                               | 1,010,081           | 8,117,782             | 16,114,688          |
| Capital Outlay                         | 1,242,516           | 1,694,974             | 0                   |
| Transfers                              | 0                   | 0                     | 0                   |
| <b>Department Total</b>                | <b>\$2,253,236</b>  | <b>\$9,873,336</b>    | <b>\$16,147,383</b> |
| <b>All Departments</b>                 |                     |                       |                     |
| Personal Services                      | \$0                 | \$0                   | \$0                 |
| Other Services & Charges               | 639                 | 60,580                | 32,695              |
| Supplies                               | 1,010,081           | 24,428,923            | 23,796,164          |
| Capital Outlay                         | 1,242,516           | 16,536,224            | 10,831,726          |
| Transfers                              | 0                   | 0                     | 0                   |
| <b>Department Total</b>                | <b>\$2,253,236</b>  | <b>\$41,025,727</b>   | <b>\$34,660,585</b> |
| <b>Use of Fund Balance</b>             |                     |                       |                     |
| Beginning Fund Balance                 | \$5,554,392         | \$22,987,579          | \$34,366,413        |
| Additions/(Reductions) to Fund Balance | 17,433,187          | 11,378,834 *          | (34,366,413) **     |
| <b>Ending Fund Balance</b>             | <b>\$22,987,579</b> | <b>\$34,366,413 *</b> | <b>\$0 **</b>       |

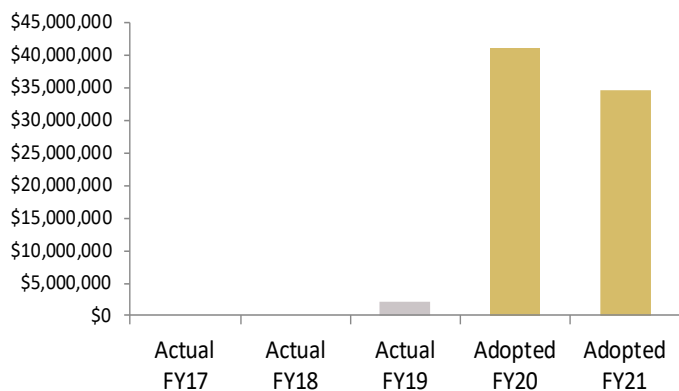
\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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

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

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



# CAPITAL IMPROVEMENT PROJECTS FUND

|                              | Actual<br>FY19      | Adopted<br>FY20     | Adopted<br>FY21     |
|------------------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>              |                     |                     |                     |
| Interest                     | \$685,004           | \$318,000           | \$0                 |
| Other                        | 367,025             | 0                   | 0                   |
| Reimbursements               | 0                   | 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 Revenues</b>        | <b>\$28,097,979</b> | <b>\$49,729,553</b> | <b>\$50,208,915</b> |
| <b>Expenditures</b>          |                     |                     |                     |
| <b>City Clerk</b>            |                     |                     |                     |
| Personal Services            | 0                   | \$0                 | \$0                 |
| Other Services & Charges     | 0                   | 2,089               | 2,089               |
| Supplies                     | 0                   | 5,664               | 30,663              |
| Capital Outlay               | 0                   | 64,066              | 19,065              |
| Transfers                    | 0                   | 0                   | 0                   |
| <b>Department Total</b>      | <b>\$0</b>          | <b>\$71,819</b>     | <b>\$51,817</b>     |
| <b>City Manager's Office</b> |                     |                     |                     |
| Personal Services            | \$0                 | \$0                 | \$0                 |
| Other Services & Charges     | 324,489             | 1,843,380           | 1,305,930           |
| Supplies                     | 104,899             | 12,324              | 6,463               |
| Capital Outlay               | 193,168             | 3,131,127           | 1,225,589           |
| Transfers                    | 0                   | 0                   | 0                   |
| <b>Department Total</b>      | <b>\$622,556</b>    | <b>\$4,986,831</b>  | <b>\$2,537,982</b>  |
| <b>Development Services</b>  |                     |                     |                     |
| Personal Services            | \$0                 | \$0                 | \$0                 |
| Other Services & Charges     | 8,524               | 43,440              | 35,476              |
| Supplies                     | 0                   | 110,902             | 110,902             |
| Capital Outlay               | 0                   | 100,000             | 100,000             |
| Transfers                    | 0                   | 0                   | 0                   |
| <b>Department Total</b>      | <b>\$8,524</b>      | <b>\$254,342</b>    | <b>\$246,378</b>    |
| <b>Finance</b>               |                     |                     |                     |
| Personal Services            | \$0                 | \$0                 | \$0                 |
| Other Services & Charges     | 31,003              | 254,431             | 361,271             |
| Supplies                     | 0                   | 61,793              | 61,795              |
| Capital Outlay               | 0                   | 0                   | 0                   |
| Transfers                    | 0                   | 0                   | 0                   |
| <b>Department Total</b>      | <b>\$31,003</b>     | <b>\$316,224</b>    | <b>\$423,066</b>    |

|                               | Actual<br>FY19     | Adopted<br>FY20     | Adopted<br>FY21     |
|-------------------------------|--------------------|---------------------|---------------------|
| <b>General Services</b>       |                    |                     |                     |
| Personal Services             | \$0                | \$0                 | \$0                 |
| Other Services & Charges      | 927,101            | 2,942,242           | 4,565,716           |
| Supplies                      | 1,970,141          | 6,231,252           | 5,063,763           |
| Capital Outlay                | 1,513,222          | 3,958,811           | 1,758,829           |
| Transfers                     | 0                  | 2,050               | 2,050               |
| <b>Department Total</b>       | <b>\$4,410,464</b> | <b>\$13,134,355</b> | <b>\$11,390,358</b> |
| <b>Human Resources</b>        |                    |                     |                     |
| Personal Services             | \$0                | \$0                 | \$0                 |
| Other Services & Charges      | 0                  | 350,000             | 0                   |
| Supplies                      | 0                  | 0                   | 0                   |
| Capital Outlay                | 0                  | 0                   | 0                   |
| Transfers                     | 0                  | 0                   | 0                   |
| <b>Department Total</b>       | <b>\$0</b>         | <b>\$350,000</b>    | <b>\$0</b>          |
| <b>Information Technology</b> |                    |                     |                     |
| Personal Services             | \$0                | \$0                 | \$0                 |
| Other Services & Charges      | 137,408            | 1,210,160           | 1,051,688           |
| Supplies                      | 345,298            | 1,134,337           | 726,408             |
| Capital Outlay                | 312,355            | 1,171,661           | 675,609             |
| Transfers                     | 90,000             | 26,890              | 50,000              |
| <b>Department Total</b>       | <b>\$885,061</b>   | <b>\$3,543,048</b>  | <b>\$2,503,705</b>  |
| <b>Mayor and Council</b>      |                    |                     |                     |
| Personal Services             | \$0                | \$0                 | \$0                 |
| Other Services & Charges      | 0                  | 0                   | 0                   |
| Supplies                      | 0                  | 10,500              | 10,500              |
| Capital Outlay                | 0                  | 0                   | 0                   |
| Transfers                     | 0                  | 0                   | 0                   |
| <b>Department Total</b>       | <b>\$0</b>         | <b>\$10,500</b>     | <b>\$10,500</b>     |
| <b>Municipal Court</b>        |                    |                     |                     |
| Personal Services             | \$0                | \$0                 | \$0                 |
| Other Services & Charges      | 0                  | 694,547             | 0                   |
| Supplies                      | 0                  | 1,300               | 1,300               |
| Capital Outlay                | 115,700            | 7,815               | 7,815               |
| Transfers                     | 1,736,767          | 1,941,747           | 769,764             |
| <b>Department Total</b>       | <b>\$1,852,467</b> | <b>\$2,645,409</b>  | <b>\$778,879</b>    |

|  | Actual<br>FY19     | Adopted<br>FY20     | Adopted<br>FY21     |
|--|--------------------|---------------------|---------------------|
| <b>Municipal Counselor's Office</b>      |                    |                     |                     |
| Personal Services                        | \$0                | \$0                 | \$0                 |
| Other Services & Charges                 | 0                  | 0                   | 0                   |
| Supplies                                 | 0                  | 525                 | 8,984               |
| Capital Outlay                           | 0                  | 0                   | 0                   |
| Transfers                                | 0                  | 0                   | 0                   |
| <b>Department Total</b>                  | <b>\$0</b>         | <b>\$525</b>        | <b>\$8,984</b>      |
| <b>Non-Departmental</b>                  |                    |                     |                     |
| Personal Services                        | \$0                | \$0                 | \$0                 |
| Other Services & Charges                 | 9,000,000          | 3,043,423           | 1,273,085           |
| Supplies                                 | 0                  | 1,406               | 42,560              |
| Capital Outlay                           | 0                  | 8,114,139           | 15,434,272          |
| Transfers                                | 0                  | 12,500              | 3,012,500           |
| <b>Department Total</b>                  | <b>\$9,000,000</b> | <b>\$11,171,468</b> | <b>\$19,762,417</b> |
| <b>Parks and Recreation</b>              |                    |                     |                     |
| Personal Services                        | \$0                | \$0                 | \$0                 |
| Other Services & Charges                 | 163,595            | 1,871,421           | 206,327             |
| Supplies                                 | 41,990             | 288,911             | 709,123             |
| Capital Outlay                           | 14,569             | 1,548,952           | 2,591,806           |
| Transfers                                | 0                  | 0                   | 0                   |
| <b>Department Total</b>                  | <b>\$220,154</b>   | <b>\$3,709,284</b>  | <b>\$3,507,256</b>  |
| <b>Police</b>                            |                    |                     |                     |
| Personal Services                        | \$0                | \$0                 | \$0                 |
| Other Services & Charges                 | 0                  | 0                   | 0                   |
| Supplies                                 | 0                  | 0                   | 0                   |
| Capital Outlay                           | 0                  | 235,943             | 235,943             |
| Transfers                                | 0                  | 0                   | 0                   |
| <b>Department Total</b>                  | <b>\$0</b>         | <b>\$235,943</b>    | <b>\$235,943</b>    |
| <b>Public Transportation and Parking</b> |                    |                     |                     |
| Personal Services                        | \$0                | \$0                 | \$0                 |
| Other Services & Charges                 | 0                  | 16,425              | 16,425              |
| Supplies                                 | 0                  | 40,690              | 40,690              |
| Capital Outlay                           | 0                  | 66,460              | 66,460              |
| Transfers                                | 0                  | 0                   | 0                   |
| <b>Department Total</b>                  | <b>\$0</b>         | <b>\$123,575</b>    | <b>\$123,575</b>    |
| <b>Public Works</b>                      |                    |                     |                     |
| Personal Services                        | \$0                | \$0                 | \$0                 |
| Other Services & Charges                 | 5,620,659          | 7,980,641           | 5,151,405           |
| Supplies                                 | 107,674            | 189,242             | 817,313             |
| Capital Outlay                           | 6,206              | 1,006,347           | 2,659,337           |
| Transfers                                | 0                  | 0                   | 0                   |
| <b>Department Total</b>                  | <b>\$5,734,539</b> | <b>\$9,176,230</b>  | <b>\$8,628,055</b>  |

|  | Actual<br>FY19      | Adopted<br>FY20       | Adopted<br>FY21     |
|--|---------------------|-----------------------|---------------------|
| <b>All Departments</b>                 |                     |                       |                     |
| Personal Services                      | \$0                 | \$0                   | \$0                 |
| Other Services & Charges               | 16,212,779          | 20,252,199            | 13,969,412          |
| Supplies                               | 2,570,002           | 8,088,846             | 7,630,464           |
| Capital Outlay                         | 2,155,220           | 19,405,321            | 24,774,725          |
| Transfers                              | 1,826,767           | 1,983,187             | 3,834,314           |
| <b>Total Expenditures</b>              | <b>\$22,764,768</b> | <b>\$49,729,553</b>   | <b>\$50,208,915</b> |
| <b>Use of Fund Balance</b>             |                     |                       |                     |
| Beginning Fund Balance                 | \$30,760,221        | \$36,093,432          | \$44,358,915        |
| Additions/(Reductions) to Fund Balance | 5,333,211           | 8,265,483 *           | (44,358,915) **     |
| <b>Ending Fund Balance</b>             | <b>\$36,093,432</b> | <b>\$44,358,915 *</b> | <b>\$0 **</b>       |

\* Estimated.

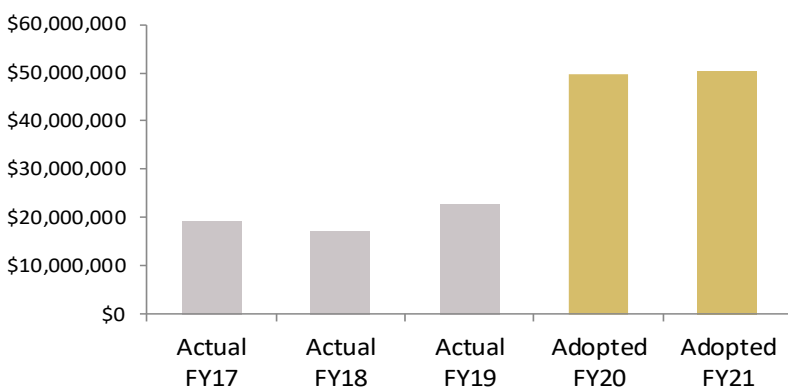
\*\* Assumes budgeted revenues and expenditures.

#### NOTES:

(a) Capital projects are lengthy in nature and difficult to predict completion. For this reason, the budget is based on the assumption that the outstanding encumbrances used as of February 2019 will remain to the end of the fiscal year. If encumbrances are actually expended by the end of the year, the budget will be overstated. Purchases and encumbrances in the budget year are made on a cash basis.

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

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



# CITY AND SCHOOLS CAPITAL PROJECT USE TAX FUND

|                               | Actual<br>FY19   | Adopted<br>FY20    | Adopted<br>FY21    |
|-------------------------------|------------------|--------------------|--------------------|
| <b>Revenues</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 Revenues</b>         | <b>\$475,454</b> | <b>\$3,328,067</b> | <b>\$3,886,576</b> |
| <b>Expenditures</b>           |                  |                    |                    |
| <b>Fire</b>                   |                  |                    |                    |
| Personal Services             | \$0              | \$0                | \$0                |
| Other Services & Charges      | 0                | 13,345             | 0                  |
| Supplies                      | 0                | 53,784             | 0                  |
| Capital Outlay                | 0                | 0                  | 0                  |
| <b>Department Total</b>       | <b>\$0</b>       | <b>\$67,129</b>    | <b>\$0</b>         |
| <b>Information Technology</b> |                  |                    |                    |
| Personal Services             | \$0              | \$0                | \$0                |
| Other Services & Charges      | 0                | 0                  | 0                  |
| Supplies                      | 4,116            | 581                | 2,816,700          |
| Capital Outlay                | 0                | 0                  | 0                  |
| <b>Department Total</b>       | <b>\$4,116</b>   | <b>\$581</b>       | <b>\$2,816,700</b> |
| <b>Non-Departmental</b>       |                  |                    |                    |
| Personal Services             | \$0              | \$0                | \$0                |
| Other Services & Charges      | 0                | 0                  | 0                  |
| Supplies                      | 0                | 0                  | 0                  |
| Capital Outlay                | 0                | 3,260,357          | 1,069,876          |
| <b>Total Expenditures</b>     | <b>\$0</b>       | <b>\$3,260,357</b> | <b>\$1,069,876</b> |
| <b>Police</b>                 |                  |                    |                    |
| Personal Services             | \$0              | \$0                | \$0                |
| Other Services & Charges      | 0                | 0                  | 0                  |
| Supplies                      | 0                | 0                  | 0                  |
| Capital Outlay                | 0                | 0                  | 0                  |
| <b>Department Total</b>       | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>         |

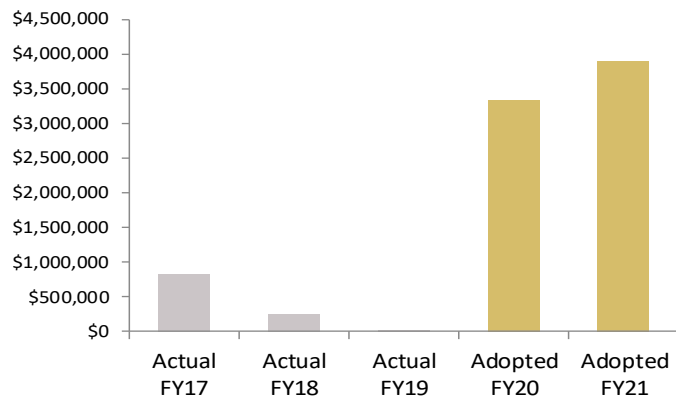
|  | Actual<br>FY19     | Adopted<br>FY20      | Adopted<br>FY21     |
|--|--------------------|----------------------|---------------------|
| <b>All Departments</b>                 |                    |                      |                     |
| Personal Services                      | \$0                | \$0                  | \$0                 |
| Other Services & Charges               | 0                  | 13,345               | 0                   |
| Supplies                               | 4,116              | 54,365               | 2,816,700           |
| Capital Outlay                         | 0                  | 3,260,357            | 1,069,876           |
| <b>Total Expenditures</b>              | <b>\$4,116</b>     | <b>\$3,328,067</b>   | <b>\$3,886,576</b>  |
| <b>Use of Fund Balance</b>             |                    |                      |                     |
| Beginning Fund Balance                 | \$3,062,525        | \$3,533,863          | \$3,991,301         |
| Additions/(Reductions) to Fund Balance | 471,338            | 457,438 *            | (3,831,697) **      |
| <b>Ending Fund Balance</b>             | <b>\$3,533,863</b> | <b>\$3,991,301 *</b> | <b>\$159,604 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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

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





# COURT ADMINISTRATION AND TRAINING FUND

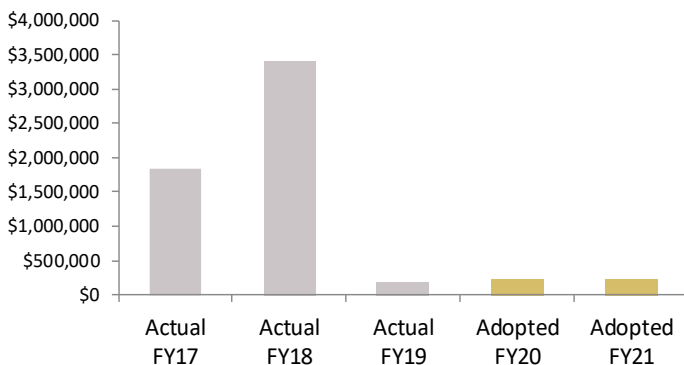
|                            | Actual<br>FY19   | Adopted<br>FY20  | Adopted<br>FY21  |
|----------------------------|------------------|------------------|------------------|
| <b>Revenues</b>            |                  |                  |                  |
| Fees                       | \$177,635        | \$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 Revenues</b>      | <b>\$180,549</b> | <b>\$234,536</b> | <b>\$227,000</b> |
| <b>Expenditures</b>        |                  |                  |                  |
| <b>Municipal Court</b>     |                  |                  |                  |
| Personal Services          | \$0              | \$0              | \$0              |
| Other Services & Charges   | 3,849            | 7,000            | 7,000            |
| Supplies                   | 0                | 0                | 0                |
| Capital Outlay             | 0                | 0                | 0                |
| Transfers                  | 0                | 0                | 0                |
| <b>Department Total</b>    | <b>\$3,849</b>   | <b>\$7,000</b>   | <b>\$7,000</b>   |
| <b>Municipal Counselor</b> |                  |                  |                  |
| Personal Services          | \$0              | \$0              | \$0              |
| Other Services & Charges   | 6,141            | 10,000           | 12,000           |
| Supplies                   | 0                | 0                | 0                |
| Capital Outlay             | 0                | 0                | 0                |
| Transfers                  | 0                | 0                | 0                |
| <b>Department Total</b>    | <b>\$6,141</b>   | <b>\$10,000</b>  | <b>\$12,000</b>  |
| <b>Police</b>              |                  |                  |                  |
| Personal Services          | \$0              | \$0              | \$0              |
| Other Services & Charges   | 142,546          | 155,573          | 153,000          |
| Supplies                   | 35,897           | 61,963           | 55,000           |
| Capital Outlay             | 0                | 0                | 0                |
| Transfers                  | 0                | 0                | 0                |
| <b>Department Total</b>    | <b>\$178,444</b> | <b>\$217,536</b> | <b>\$208,000</b> |

|  | Actual<br>FY19   | Adopted<br>FY20   | Adopted<br>FY21    |
|--|------------------|-------------------|--------------------|
| <b>All Departments</b>                 |                  |                   |                    |
| Personal Services                      | \$0              | \$0               | \$0                |
| Other Services & Charges               | 152,536          | 172,573           | 172,000            |
| Supplies                               | 35,897           | 61,963            | 55,000             |
| Capital Outlay                         | 0                | 0                 | 0                  |
| Transfers                              | 0                | 0                 | 0                  |
| <b>Total Expenditures</b>              | <b>\$188,433</b> | <b>\$234,536</b>  | <b>\$227,000</b>   |
| <b>Use of Fund Balance</b>             |                  |                   |                    |
| Beginning Fund Balance                 | \$83,463         | \$75,579          | \$81,061           |
| Additions/(Reductions) to Fund Balance | (7,884)          | 5,482 *           | (38,732) **        |
| <b>Ending Fund Balance</b>             | <b>\$75,579</b>  | <b>\$81,061 *</b> | <b>\$42,329 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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



The Court Administration and Training Fund was created in 1986 to fund law enforcement training through state mandated fees collected by the Oklahoma City Municipal Court. As of November 1, 2017, state law requires that a \$30 fee be collected on each case that is not a parking, stopping or standing violation and which is punishable by a fine of \$10 or greater. This fee is in addition to any fines, costs or fees already associated with the case. The \$30 fee consists of \$10 for the Council on Law Enforcement Education and Training (CLEET), \$10 for

the statewide Automated Fingerprint Identification System (AFIS) and \$10 for the statewide Forensic Improvement Program. Oklahoma City, because it operates its own law enforcement academy, retains \$2 of each CLEET fee collected in addition to a small administrative fee.

## DEBT SERVICE FUND

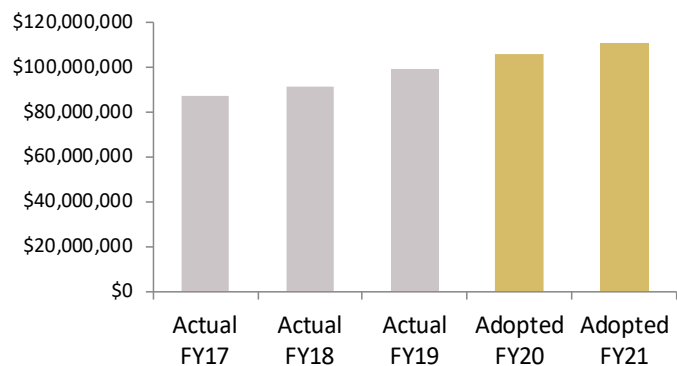
|  | Actual<br>FY19       | Adopted<br>FY20        | Adopted<br>FY21         |
|--|----------------------|------------------------|-------------------------|
| <b>Revenues</b>                          |                      |                        |                         |
| Ad Valorem (Property Tax)                | \$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 Revenues</b>                    | <b>\$103,410,490</b> | <b>\$105,965,417</b>   | <b>\$110,750,591</b>    |
| <b>Expenditures - Non-Departmental</b>   |                      |                        |                         |
| Judgments                                | \$4,262,085          | \$5,974,000            | \$3,365,948             |
| Judgment Interest                        | 217,033              | 221,000                | 214,645                 |
| Fiscal Agency Fees                       | 299,500              | 400,000                | 600,000                 |
| Bond Retirement                          | 61,365,000           | 64,660,123             | 65,925,000              |
| Interest on Bonds                        | 32,480,563           | 34,710,294             | 34,126,511              |
| Reserve For Future Debt Service Payments | 0                    | 0                      | 6,518,487               |
| <b>Total Expenditures</b>                | <b>\$98,624,181</b>  | <b>\$105,965,417</b>   | <b>\$110,750,591</b>    |
| <b>Use of Fund Balance</b>               |                      |                        |                         |
| Beginning Fund Balance                   | \$112,640,770        | \$117,427,080          | \$113,515,236           |
| Additions/(Reductions) to Fund Balance   | 4,786,309            | (3,911,844) *          | 2,606,643 **            |
| <b>Ending Fund Balance</b>               | <b>\$117,427,080</b> | <b>\$113,515,236 *</b> | <b>\$116,121,879 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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

**Debt Service Fund  
Historical and Projected Expenditures**



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

## EMERGENCY MANAGEMENT FUND

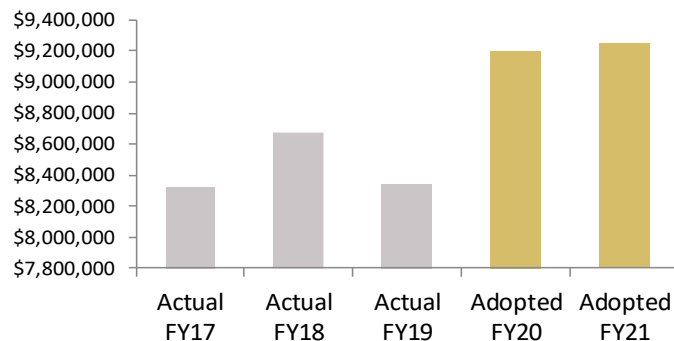
|  | Actual<br>FY19     | Adopted<br>FY20    | Adopted<br>FY21     |
|--|--------------------|--------------------|---------------------|
| <b>Revenues</b>                        |                    |                    |                     |
| Tariffs                                | \$5,926,996        | \$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 Revenues</b>                  | <b>\$8,504,840</b> | <b>\$9,197,130</b> | <b>\$9,244,913</b>  |
| <b>Expenditures - Police</b>           |                    |                    |                     |
| Personal Services                      | \$6,428,193        | \$6,677,159        | \$6,864,296         |
| Other Services & Charges               | 1,916,918          | 2,512,902          | 2,373,548           |
| Supplies                               | 2,611              | 7,069              | 7,069               |
| Capital Outlay                         | 0                  | 0                  | 0                   |
| Transfers                              | 0                  | 0                  | 0                   |
| <b>Total Expenditures</b>              | <b>\$8,347,722</b> | <b>\$9,197,130</b> | <b>\$9,244,913</b>  |
| <b>Use of Fund Balance</b>             |                    |                    |                     |
| Beginning Fund Balance                 | \$723,226          | \$880,344          | \$665,085           |
| Additions/(Reductions) to Fund Balance | 157,118            | (215,259) *        | (200,000) **        |
| <b>Ending Fund Balance</b>             | <b>\$880,344</b>   | <b>\$665,085 *</b> | <b>\$465,085 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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

**Emergency Management Fund  
Historical and Projected Expenditures**



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

|  | Actual<br>FY19      | Adopted<br>FY20       | Adopted<br>FY21       |
|--|---------------------|-----------------------|-----------------------|
| <b>Revenues</b>                        |                     |                       |                       |
| Special 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 Revenues</b>                  | <b>\$43,248,839</b> | <b>\$49,353,284</b>   | <b>\$43,557,389</b>   |
| <b>Expenditures - Fire</b>             |                     |                       |                       |
| Personal Services                      | \$35,992,742        | \$38,062,058          | \$38,170,302          |
| Other Services & Charges               | 2,088,726           | 3,938,450             | 2,117,087             |
| Supplies                               | 3,108,042           | 4,103,176             | 2,270,000             |
| Capital Outlay                         | 13,474              | 3,249,600             | 1,000,000             |
| Transfers                              | 0                   | 0                     | 0                     |
| <b>Total Expenditures</b>              | <b>\$41,202,984</b> | <b>\$49,353,284</b>   | <b>\$43,557,389</b>   |
| <b>Use of Fund Balance</b>             |                     |                       |                       |
| Beginning Fund Balance                 | \$13,484,380        | \$15,530,235          | \$12,742,724          |
| Additions/(Reductions) to Fund Balance | 2,045,855           | (2,787,511) *         | (3,002,100) **        |
| <b>Ending Fund Balance</b>             | <b>\$15,530,235</b> | <b>\$12,742,724 *</b> | <b>\$9,740,624 **</b> |

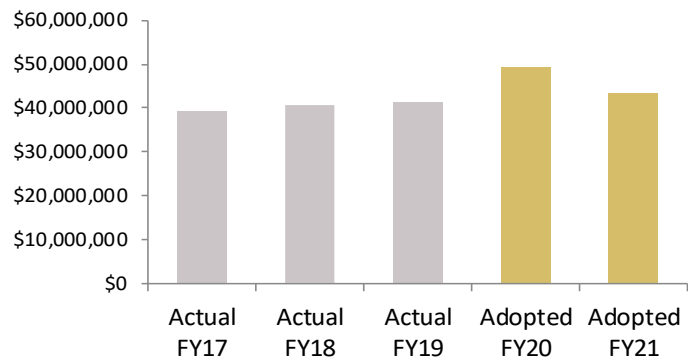
\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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

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

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



# GENERAL FUND

|                                       | Actual<br>FY19       | Adopted<br>FY20      | Adopted<br>FY21      |
|---------------------------------------|----------------------|----------------------|----------------------|
| <b>Revenues - Operating</b>           |                      |                      |                      |
| Taxes                                 | \$329,219,397        | \$338,175,844        | \$317,657,301        |
| Franchise Fees                        | 40,752,562           | 41,677,129           | 39,748,801           |
| Licenses & Permits                    | 13,506,225           | 14,021,949           | 14,215,148           |
| Service Charges                       | 61,303,038           | 60,416,878           | 62,488,406           |
| Fines                                 | 19,000,677           | 18,773,085           | 16,747,590           |
| Transfers                             | 1,945,865            | 2,000,431            | 58,684               |
| Other Revenue                         | 6,404,361            | 8,476,031            | 5,595,458            |
| <b>Total Revenues - Operating</b>     | <b>\$472,132,126</b> | <b>\$483,541,347</b> | <b>\$456,511,388</b> |
| <b>Revenues - Non-Operating</b>       |                      |                      |                      |
| Taxes                                 | \$0                  | \$13,569,828         | \$106,988,204        |
| <b>Total Revenues - Non-Operating</b> | <b>\$0</b>           | <b>\$13,569,828</b>  | <b>\$106,988,204</b> |
| <b>Total Revenues</b>                 | <b>\$472,132,126</b> | <b>\$497,111,175</b> | <b>\$563,499,592</b> |
| <b>Expenditures - Operating</b>       |                      |                      |                      |
| <b>City Auditor's Office</b>          |                      |                      |                      |
| Personal Services                     | \$1,052,779          | \$1,100,677          | \$1,122,901          |
| Other Services & Charges              | 59,081               | 144,080              | 108,465              |
| Supplies                              | 13,205               | 9,750                | 9,750                |
| Capital Outlay                        | 0                    | 0                    | 0                    |
| Transfers                             | 0                    | 0                    | 0                    |
| <b>Department Total</b>               | <b>\$1,125,065</b>   | <b>\$1,254,507</b>   | <b>\$1,241,116</b>   |
| <b>City Clerk</b>                     |                      |                      |                      |
| Personal Services                     | \$778,385            | \$872,658            | \$901,102            |
| Other Services & Charges              | 224,661              | 211,228              | 211,860              |
| Supplies                              | 13,929               | 5,052                | 5,052                |
| Capital Outlay                        | 0                    | 0                    | 0                    |
| Transfers                             | 45,000               | 0                    | 0                    |
| <b>Department Total</b>               | <b>\$1,061,975</b>   | <b>\$1,088,938</b>   | <b>\$1,118,014</b>   |
| <b>City Manager's Office</b>          |                      |                      |                      |
| Personal Services                     | \$3,289,335          | \$3,254,857          | \$2,791,506          |
| Other Services & Charges              | 459,434              | 380,537              | 260,016              |
| Supplies                              | 30,980               | 31,182               | 27,925               |
| Capital Outlay                        | 0                    | 0                    | 0                    |
| Transfers                             | 0                    | 0                    | 0                    |
| <b>Department Total</b>               | <b>\$3,779,749</b>   | <b>\$3,666,576</b>   | <b>\$3,079,447</b>   |

|                             | Actual<br>FY19       | Adopted<br>FY20      | Adopted<br>FY21      |
|-----------------------------|----------------------|----------------------|----------------------|
| <b>Development Services</b> |                      |                      |                      |
| Personal Services           | \$15,083,481         | \$16,210,489         | \$14,741,133         |
| Other Services & Charges    | 2,911,111            | 3,031,706            | 2,903,148            |
| Supplies                    | 755,169              | 726,132              | 691,286              |
| Capital Outlay              | 0                    | 0                    | 0                    |
| Transfers                   | 0                    | 0                    | 0                    |
| <b>Department Total</b>     | <b>\$18,749,761</b>  | <b>\$19,968,327</b>  | <b>\$18,335,567</b>  |
| <b>Finance</b>              |                      |                      |                      |
| Personal Services           | \$6,645,478          | \$7,429,619          | \$7,196,619          |
| Other Services & Charges    | 1,311,260            | 1,567,756            | 1,603,666            |
| Supplies                    | 76,323               | 102,541              | 115,760              |
| Capital Outlay              | 0                    | 0                    | 0                    |
| Transfers                   | 100,000              | 0                    | 0                    |
| <b>Department Total</b>     | <b>\$8,133,061</b>   | <b>\$9,099,916</b>   | <b>\$8,916,045</b>   |
| <b>Fire</b>                 |                      |                      |                      |
| Personal Services           | \$93,261,257         | \$98,551,177         | \$100,165,286        |
| Other Services & Charges    | 6,560,076            | 7,087,068            | 7,150,978            |
| Supplies                    | 1,280,457            | 1,164,088            | 992,235              |
| Capital Outlay              | 0                    | 0                    | 0                    |
| Transfers                   | 1,005,296            | 120,000              | 120,000              |
| <b>Department Total</b>     | <b>\$102,107,086</b> | <b>\$106,922,333</b> | <b>\$108,428,499</b> |
| <b>General Services</b>     |                      |                      |                      |
| Personal Services           | \$3,363,117          | \$3,501,049          | \$3,306,703          |
| Other Services & Charges    | 1,351,021            | 1,505,293            | 1,412,603            |
| Supplies                    | 540,177              | 206,464              | 138,858              |
| Capital Outlay              | 0                    | 0                    | 0                    |
| Transfers                   | 0                    | 0                    | 0                    |
| <b>Department Total</b>     | <b>\$5,254,315</b>   | <b>\$5,212,806</b>   | <b>\$4,858,164</b>   |
| <b>Human Resources</b>      |                      |                      |                      |
| Personal Services           | \$3,039,083          | \$3,135,075          | \$3,011,423          |
| Other Services & Charges    | 431,252              | 560,569              | 576,114              |
| Supplies                    | 15,456               | 15,524               | 27,272               |
| Capital Outlay              | 0                    | 0                    | 0                    |
| Transfers                   | 0                    | 0                    | 0                    |
| <b>Department Total</b>     | <b>\$3,485,791</b>   | <b>\$3,711,168</b>   | <b>\$3,614,809</b>   |

|   | Actual<br>FY19     | Adopted<br>FY20    | Adopted<br>FY21    |
|---|--------------------|--------------------|--------------------|
| <b>Juvenile Justice - Municipal Court</b>     |                    |                    |                    |
| Personal Services                             | \$721,881          | \$763,684          | \$765,261          |
| Other Services & Charges                      | 83,493             | 143,189            | 114,958            |
| Supplies                                      | 9                  | 7,400              | 2,631              |
| Capital Outlay                                | 0                  | 0                  | 0                  |
| Transfers                                     | 0                  | 0                  | 0                  |
| <b>Department Total</b>                       | <b>\$805,383</b>   | <b>\$914,273</b>   | <b>\$882,850</b>   |
| <b>Juvenile Justice - Municipal Counselor</b> |                    |                    |                    |
| Personal Services                             | \$126,518          | \$124,250          | \$123,787          |
| Other Services & Charges                      | 0                  | 0                  | 0                  |
| Supplies                                      | 3,670              | 2,782              | 2,782              |
| Capital Outlay                                | 0                  | 0                  | 0                  |
| Transfers                                     | 0                  | 0                  | 0                  |
| <b>Department Total</b>                       | <b>\$130,188</b>   | <b>\$127,032</b>   | <b>\$126,569</b>   |
| <b>Mayor and Council</b>                      |                    |                    |                    |
| Personal Services                             | \$981,410          | \$1,028,817        | \$1,054,468        |
| Other Services & Charges                      | 82,438             | 135,842            | 94,362             |
| Supplies                                      | 5,695              | 11,232             | 10,420             |
| Capital Outlay                                | 0                  | 0                  | 0                  |
| Transfers                                     | 0                  | 0                  | 0                  |
| <b>Department Total</b>                       | <b>\$1,069,544</b> | <b>\$1,175,891</b> | <b>\$1,159,250</b> |
| <b>Municipal Court</b>                        |                    |                    |                    |
| Personal Services                             | \$4,194,490        | \$4,662,178        | \$4,075,343        |
| Other Services & Charges                      | 2,765,944          | 2,965,444          | 2,869,569          |
| Supplies                                      | 112,250            | 212,657            | 194,772            |
| Capital Outlay                                | 0                  | 0                  | 0                  |
| Transfers                                     | 0                  | 100,600            | 0                  |
| <b>Department Total</b>                       | <b>\$7,072,684</b> | <b>\$7,940,879</b> | <b>\$7,139,684</b> |
| <b>Municipal Counselor's Office</b>           |                    |                    |                    |
| Personal Services                             | \$6,522,114        | \$6,661,756        | \$6,390,570        |
| Other Services & Charges                      | 668,323            | 605,113            | 455,408            |
| Supplies                                      | 149,869            | 121,029            | 116,711            |
| Capital Outlay                                | 0                  | 0                  | 0                  |
| Transfers                                     | 0                  | 0                  | 0                  |
| <b>Department Total</b>                       | <b>\$7,340,305</b> | <b>\$7,387,898</b> | <b>\$6,962,689</b> |



|  | Actual<br>FY19       | Adopted<br>FY20      | Adopted<br>FY21      |
|--|----------------------|----------------------|----------------------|
| <b>Non-Departmental</b>                  |                      |                      |                      |
| Personal Services                        | \$18,596,755         | \$26,866,987         | \$18,056,995         |
| Other Services & Charges                 | 11,291,351           | 23,742,746           | 22,999,740           |
| Supplies                                 | 8,305                | 7,500                | 7,500                |
| Capital Outlay                           | 0                    | 0                    | 0                    |
| Debt Service                             | 5,085                | 10,000               | 10,000               |
| Transfers                                | 32,756,189           | 17,545,674           | 18,709,939           |
| <b>Department Total</b>                  | <b>\$62,657,685</b>  | <b>\$68,172,907</b>  | <b>\$59,784,174</b>  |
| <b>Parks and Recreation</b>              |                      |                      |                      |
| Personal Services                        | \$11,962,822         | \$14,497,491         | \$13,708,074         |
| Other Services & Charges                 | 9,526,819            | 12,234,621           | 11,024,144           |
| Supplies                                 | 1,635,284            | 1,917,660            | 1,837,452            |
| Capital Outlay                           | 20,994               | 0                    | 0                    |
| Transfers                                | 2,908,870            | 386,271              | 1,236,271            |
| <b>Department Total</b>                  | <b>\$26,054,789</b>  | <b>\$29,036,043</b>  | <b>\$27,805,941</b>  |
| <b>Planning</b>                          |                      |                      |                      |
| Personal Services                        | \$2,724,486          | \$2,990,856          | \$2,819,472          |
| Other Services & Charges                 | 1,204,224            | 1,490,885            | 1,063,376            |
| Supplies                                 | 18,100               | 18,802               | 14,202               |
| Capital Outlay                           | 0                    | 0                    | 0                    |
| Transfers                                | 0                    | 0                    | 0                    |
| <b>Department Total</b>                  | <b>\$3,946,810</b>   | <b>\$4,500,543</b>   | <b>\$3,897,050</b>   |
| <b>Police</b>                            |                      |                      |                      |
| Personal Services                        | \$127,747,342        | \$132,214,081        | \$130,341,865        |
| Other Services & Charges                 | 16,993,865           | 18,455,950           | 17,776,053           |
| Supplies                                 | 759,604              | 810,587              | 778,451              |
| Capital Outlay                           | 0                    | 0                    | 0                    |
| Transfers                                | 2,946,000            | 3,319,867            | 3,365,939            |
| <b>Department Total</b>                  | <b>\$148,446,811</b> | <b>\$154,800,485</b> | <b>\$152,262,308</b> |
| <b>Public Transportation and Parking</b> |                      |                      |                      |
| Other Services & Charges                 | \$21,884,273         | \$23,126,208         | \$13,719,719         |
| Transfers                                | 239,848              | 538,935              | 588,867              |
| <b>Department Total</b>                  | <b>\$22,124,121</b>  | <b>\$23,665,143</b>  | <b>\$14,308,586</b>  |
| <b>Public Works</b>                      |                      |                      |                      |
| Personal Services                        | \$19,616,463         | \$22,448,027         | \$21,360,316         |
| Other Services & Charges                 | 5,523,652            | 7,523,967            | 6,946,374            |
| Supplies                                 | 2,500,974            | 4,896,688            | 4,283,936            |
| Capital Outlay                           | 0                    | 0                    | 0                    |
| Transfers                                | 1,880,787            | 27,000               | 0                    |
| <b>Department Total</b>                  | <b>\$29,521,876</b>  | <b>\$34,895,682</b>  | <b>\$32,590,626</b>  |

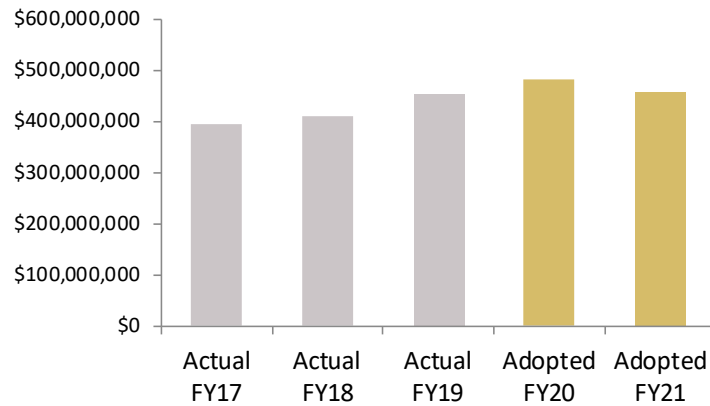
|  | Actual<br>FY19       | Adopted<br>FY20        | Adopted<br>FY21         |
|--|----------------------|------------------------|-------------------------|
| <b>All Departments - Operating</b>                       |                      |                        |                         |
| Personal Services  | \$319,707,197        | \$346,313,728          | \$331,932,824           |
| Other Services & Charges                                 | 83,332,279           | 104,912,202            | 91,290,553              |
| Supplies   | 7,919,455            | 10,267,070             | 9,256,995               |
| Capital Outlay   | 20,994               | 0                      | 0                       |
| Debt Service   | 5,085                | 10,000                 | 10,000                  |
| Transfers  | 41,881,989           | 22,038,347             | 24,021,016              |
| <b>Total Operating Expenditures</b>                      | <b>\$452,866,998</b> | <b>\$483,541,347</b>   | <b>\$456,511,388</b>    |
| <b>Expenditures - Non-Operating</b>                      |                      |                        |                         |
| <b>Non-Departmental - MAPS 4 (Non-Operating)</b>         |                      |                        |                         |
| Personal Services  | \$0                  | \$0                    | \$0                     |
| Other Services & Charges                                 | 0                    | 0                      | 0                       |
| Supplies   | 0                    | 0                      | 0                       |
| Capital Outlay   | 0                    | 0                      | 0                       |
| Transfers  | 0                    | 13,569,828             | 106,988,204             |
| <b>Department Total</b>                                  | <b>\$0</b>           | <b>\$13,569,828</b>    | <b>\$106,988,204</b>    |
| <b>All Departments - Non-Operating</b>                   |                      |                        |                         |
| Personal Services  | \$0                  | \$0                    | \$0                     |
| Other Services & Charges                                 | 0                    | 0                      | 0                       |
| Supplies   | 0                    | 0                      | 0                       |
| Capital Outlay   | 0                    | 0                      | 0                       |
| Debt Service   | 0                    | 0                      | 0                       |
| Transfers  | 0                    | 13,569,828             | 106,988,204             |
| <b>Total Operating Expenditures</b>                      | <b>\$0</b>           | <b>\$13,569,828</b>    | <b>\$106,988,204</b>    |
| <b>Total All Departments Operating and Non-Operating</b> |                      |                        |                         |
| Personal Services  | \$319,707,197        | \$346,313,728          | \$331,932,824           |
| Other Services & Charges                                 | 83,332,279           | 104,912,202            | 91,290,553              |
| Supplies   | 7,919,455            | 10,267,070             | 9,256,995               |
| Capital Outlay   | 20,994               | 0                      | 0                       |
| Debt Service   | 5,085                | 10,000                 | 10,000                  |
| Transfers  | 41,881,989           | 35,608,175             | 131,009,220             |
| <b>Total General Fund Expenditures</b>                   | <b>\$452,866,998</b> | <b>\$497,111,175</b>   | <b>\$563,499,592</b>    |
| <b>Use of Fund Balance</b>                               |                      |                        |                         |
| Beginning Fund Balance                                   | \$84,878,259         | \$104,143,386          | \$103,320,637           |
| Additions/(Reductions) to Fund Balance                   | 19,265,127           | (822,749) *            | 0 **                    |
| <b>Ending Fund Balance</b>                               | <b>\$104,143,386</b> | <b>\$103,320,637 *</b> | <b>\$103,320,637 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

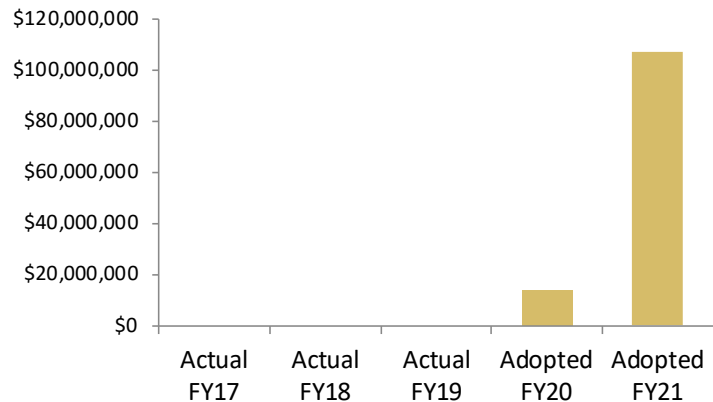
The General Fund is used to account for all funds received and disbursed for general municipal government purposes including all assets, liabilities, reserves, fund balances, revenues and expenditures that are not accounted for in any other fund.

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



Starting in FY20, the General Fund began collecting sales tax funds related to the MAPS 4 Program. Passed by voters on December 10, 2019, the MAPS 4 1-cent sales tax is as an eight-year temporary general fund tax to fund the program outlined in the City Council resolution passed on August 27, 2019. As funds are received in the General Fund, transfers will be made to a separate MAPS 4 Program fund to be spent on the MAPS 4 Program as authorized by the City Council.

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



## GRANTS MANAGEMENT FUND

|   | Actual<br>FY19      | Adopted<br>FY20     | Adopted<br>FY21      |
|---|---------------------|---------------------|----------------------|
| <b>Revenues</b>                             |                     |                     |                      |
| Department of Energy                        | \$3,750             | \$0                 | \$0                  |
| Department of Homeland Security             | 3,010,914           | 1,612,403           | 491,052              |
| Department of Housing and Urban Development | 14,976,565          | 23,925,906          | 27,112,854           |
| Department of Interior                      | 62,718              | 22,312              | 29,284               |
| Department of Justice                       | 696,008             | 2,308,247           | 3,950,552            |
| Department of Transportation                | 443,029             | 1,028,385           | 1,141,276            |
| Department of the Treasury                  | 0                   | 0                   | 114,302,395          |
| Environmental Protection Agency             | 412,897             | 881,000             | 1,198,379            |
| Federal Railroad Administration             | 4,962,698           | 3,000,000           | 0                    |
| Other - Misc Grants, Loan Repayments, Etc.  | 922,661             | 150,000             | 219,006              |
| State and Local Grants                      | 961,117             | 1,331,666           | 948,861              |
| <b>Total Revenues <sup>(a)</sup></b>        | <b>\$26,452,357</b> | <b>\$34,259,919</b> | <b>\$149,393,659</b> |

|                             | Actual<br>FY19     | Adopted<br>FY20    | Adopted<br>FY21      |
|-----------------------------|--------------------|--------------------|----------------------|
| <b>Expenditures</b>         |                    |                    |                      |
| <b>Development Services</b> |                    |                    |                      |
| Personal Services           | \$0                | \$150,000          | \$219,006            |
| Other Services & Charges    | (13)               | 0                  | 0                    |
| Supplies                    | 0                  | 0                  | 0                    |
| Capital Outlay              | 0                  | 0                  | 0                    |
| Transfers                   | 1,564              | 0                  | 0                    |
| <b>Department Total</b>     | <b>\$1,551</b>     | <b>\$150,000</b>   | <b>\$219,006</b>     |
| <b>Finance</b>              |                    |                    |                      |
| Personal Services           | (\$144)            | \$0                | \$0                  |
| Other Services & Charges    | 0                  | 0                  | 0                    |
| Supplies                    | 0                  | 0                  | 0                    |
| Capital Outlay              | 0                  | 0                  | 0                    |
| Transfers                   | 0                  | 0                  | 0                    |
| <b>Department Total</b>     | <b>(\$144)</b>     | <b>\$0</b>         | <b>\$0</b>           |
| <b>Fire</b>                 |                    |                    |                      |
| Personal Services           | \$2,932,873        | \$1,612,403        | \$413,890            |
| Other Services & Charges    | 68,633             | 59,825             | 77,162               |
| Supplies                    | 26,042             | 0                  | 0                    |
| Capital Outlay              | 0                  | 0                  | 0                    |
| Transfers                   | 0                  | 0                  | 0                    |
| <b>Department Total</b>     | <b>\$3,027,549</b> | <b>\$1,672,228</b> | <b>\$491,052</b>     |
| <b>General Services</b>     |                    |                    |                      |
| Personal Services           | \$0                | \$0                | \$0                  |
| Other Services & Charges    | 0                  | 0                  | 0                    |
| Supplies                    | 0                  | 0                  | 0                    |
| Capital Outlay              | 32,516             | 71,993             | 71,993               |
| Transfers                   | 0                  | 0                  | 0                    |
| <b>Department Total</b>     | <b>\$32,516</b>    | <b>\$71,993</b>    | <b>\$71,993</b>      |
| <b>Non-Departmental</b>     |                    |                    |                      |
| Personal Services           | \$0                | \$0                | \$0                  |
| Other Services & Charges    | 0                  | 0                  | 114,302,395          |
| Supplies                    | 0                  | 0                  | 0                    |
| Capital Outlay              | 0                  | 0                  | 0                    |
| Transfers                   | 0                  | 0                  | 0                    |
| <b>Department Total</b>     | <b>\$0</b>         | <b>\$0</b>         | <b>\$114,302,395</b> |

|                           | Actual<br>FY19      | Adopted<br>FY20     | Adopted<br>FY21      |
|---------------------------|---------------------|---------------------|----------------------|
| <b>Parks</b>              |                     |                     |                      |
| Personal Services         | \$0                 | \$0                 | \$0                  |
| Other Services & Charges  | 34,187              | 0                   | 0                    |
| Supplies                  | 0                   | 0                   | 0                    |
| Capital Outlay            | 0                   | 360,000             | 210,000              |
| Transfers                 | 0                   | 0                   | 0                    |
| <b>Department Total</b>   | <b>\$34,187</b>     | <b>\$360,000</b>    | <b>\$210,000</b>     |
| <b>Planning</b>           |                     |                     |                      |
| Personal Services         | \$1,672,774         | \$1,927,853         | \$2,297,014          |
| Other Services & Charges  | 13,885,290          | 22,847,183          | 26,036,668           |
| Supplies                  | 11,443              | 31,370              | 31,370               |
| Capital Outlay            | 768,829             | 0                   | 0                    |
| Transfers                 | 0                   | 0                   | 0                    |
| <b>Department Total</b>   | <b>\$16,338,337</b> | <b>\$24,806,406</b> | <b>\$28,365,052</b>  |
| <b>Police</b>             |                     |                     |                      |
| Personal Services         | \$1,325,164         | \$2,213,002         | \$2,838,208          |
| Other Services & Charges  | 254,279             | 651,315             | 471,867              |
| Supplies                  | 91,762              | 1,073,609           | 1,648,851            |
| Capital Outlay            | 44,220              | 0                   | 655,535              |
| Transfers                 | 0                   | 0                   | 0                    |
| <b>Department Total</b>   | <b>\$1,715,424</b>  | <b>\$3,937,926</b>  | <b>\$5,614,461</b>   |
| <b>Public Works</b>       |                     |                     |                      |
| Personal Services         | \$134,988           | \$119,700           | \$119,700            |
| Other Services & Charges  | 0                   | 0                   | 0                    |
| Supplies                  | 0                   | 0                   | 0                    |
| Capital Outlay            | 5,084,558           | 3,141,666           | 0                    |
| Transfers                 | 0                   | 0                   | 0                    |
| <b>Department Total</b>   | <b>\$5,219,546</b>  | <b>\$3,261,366</b>  | <b>\$119,700</b>     |
| <b>All Departments</b>    |                     |                     |                      |
| Personal Services         | \$6,065,655         | \$6,022,958         | \$5,887,818          |
| Other Services & Charges  | 14,242,376          | 23,558,323          | 140,888,092          |
| Supplies                  | 129,247             | 1,104,979           | 1,680,221            |
| Capital Outlay            | 5,930,123           | 3,573,659           | 937,528              |
| Transfers                 | 1,564               | 0                   | 0                    |
| <b>Total Expenditures</b> | <b>\$26,368,965</b> | <b>\$34,259,919</b> | <b>\$149,393,659</b> |

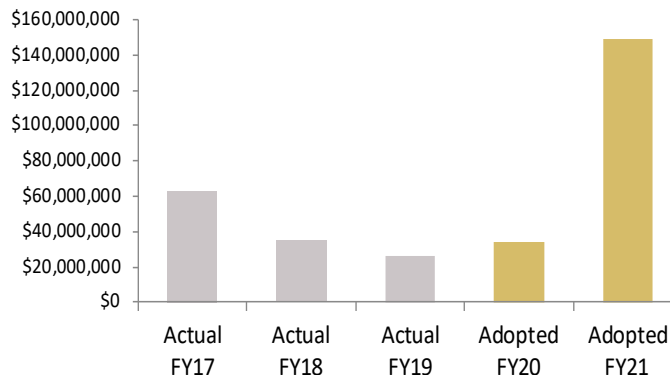
NOTES: Use of Fund Balance

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

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

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

**Grants Management Fund  
Historical and Projected Expenditures**

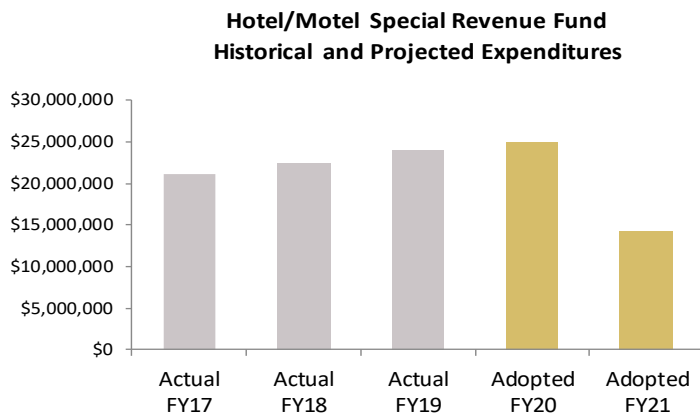


# HOTEL/MOTEL TAX SPECIAL REVENUE FUND

|  | Actual<br>FY19      | Adopted<br>FY20      | Adopted<br>FY21       |
|--|---------------------|----------------------|-----------------------|
| <b>Revenues</b>                        |                     |                      |                       |
| Hotel/Motel Tax                        | \$15,736,805        | \$16,136,549         | \$9,496,893           |
| Interest                               | 159,426             | 173,667              | 178,242               |
| Other                                  | 0                   | 0                    | 0                     |
| Transfers                              | 7,807,549           | 7,705,126            | 3,453,416             |
| Fund Balance                           | 0                   | 931,236              | 1,100,000             |
| <b>Total Revenues</b>                  | <b>\$23,703,780</b> | <b>\$24,946,578</b>  | <b>\$14,228,551</b>   |
| <b>Expenditures - Non-Departmental</b> |                     |                      |                       |
| Personal Services                      | \$0                 | \$0                  | \$0                   |
| Other Services & Charges               | 7,775,780           | 8,329,713            | 4,648,831             |
| Supplies                               | 0                   | 0                    | 0                     |
| Capital Outlay                         | 0                   | 0                    | 0                     |
| Transfers                              | 16,242,418          | 16,616,865           | 9,579,720             |
| <b>Total Expenditures</b>              | <b>\$24,018,198</b> | <b>\$24,946,578</b>  | <b>\$14,228,551</b>   |
| <b>Use of Fund Balance</b>             |                     |                      |                       |
| Beginning Fund Balance                 | \$6,544,549         | \$6,230,131          | \$5,214,745           |
| Additions/(Reductions) to Fund Balance | (314,418)           | (1,015,386) *        | (1,100,000) **        |
| <b>Ending Fund Balance</b>             | <b>\$6,230,131</b>  | <b>\$5,214,745 *</b> | <b>\$4,114,745 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.



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

promoting events recommended by the Oklahoma City Convention and Visitors Commission. The Hotel/Motel Tax Special Revenue Fund was established by Budget Amendment in FY05 to account for all monies from the tax.



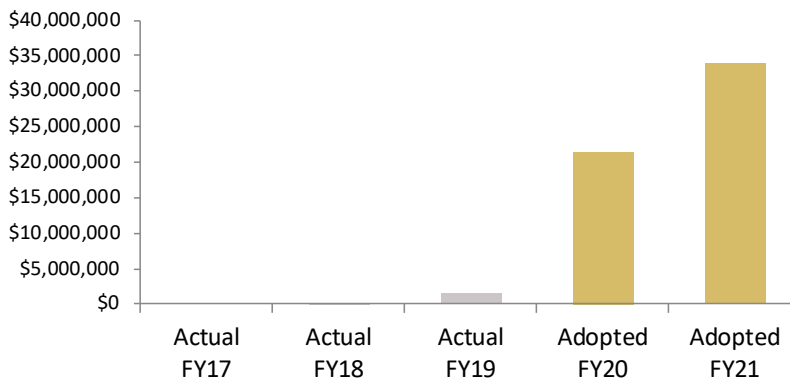
# IMPACT FEE FUND

|  | Actual<br>FY19      | Adopted<br>FY20       | Adopted<br>FY21     |
|--|---------------------|-----------------------|---------------------|
| <b>Revenues</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 Revenues</b>                  | <b>\$8,334,122</b>  | <b>\$21,431,470</b>   | <b>\$33,826,064</b> |
| <b>Expenditures - Public Works</b>     |                     |                       |                     |
| Personal Services                      | \$0                 | \$0                   | \$0                 |
| Other Services & Charges               | 605,589             | 17,081,912            | 21,951,450          |
| Supplies                               | 0                   | 969,023               | 0                   |
| Capital Outlay                         | 817,000             | 3,380,535             | 11,874,614          |
| Transfers                              | 0                   | 0                     | 0                   |
| <b>Department Total</b>                | <b>\$1,422,589</b>  | <b>\$21,431,470</b>   | <b>\$33,826,064</b> |
| <b>Use of Fund Balance</b>             |                     |                       |                     |
| Beginning Fund Balance                 | \$9,059,516         | \$15,971,048          | \$23,031,898        |
| Additions/(Reductions) to Fund Balance | 6,911,533           | 7,060,850 *           | (23,031,898) **     |
| <b>Ending Fund Balance</b>             | <b>\$15,971,048</b> | <b>\$23,031,898 *</b> | <b>\$0 **</b>       |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

**Impact Fee Fund  
Historical and Projected Expenditures**



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

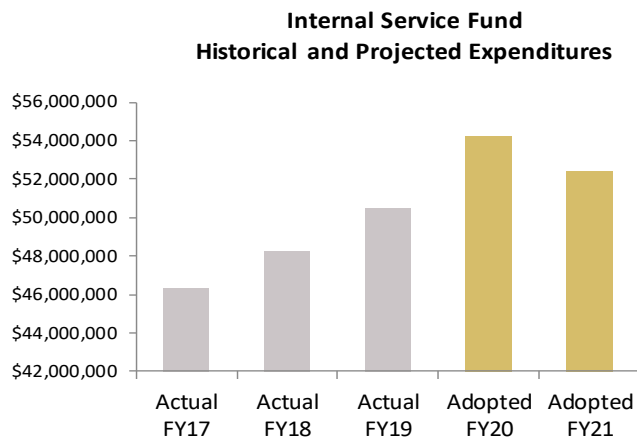
# INTERNAL SERVICE FUND

|   | Actual<br>FY19      | Adopted<br>FY20     | Adopted<br>FY21     |
|---|---------------------|---------------------|---------------------|
| <b>Revenues</b>                           |                     |                     |                     |
| Interest                                  | \$283,374           | \$30,000            | \$56,204            |
| Information Technology Chargebacks        | 25,733,968          | 28,061,366          | 27,905,330          |
| Risk Management Chargebacks               | 14,607,542          | 13,145,295          | 12,942,188          |
| Print Shop Chargebacks                    | 824,213             | 1,012,012           | 933,288             |
| Fleet Services Chargebacks                | 8,617,802           | 9,647,630           | 8,314,491           |
| Licenses, Permits and Fees                | 0                   | 0                   | 0                   |
| Other                                     | 325,131             | 519,595             | 390,795             |
| Services                                  | 0                   | 0                   | 0                   |
| Fund Balance                              | 0                   | 1,863,069           | 1,908,478           |
| <b>Total Revenues</b>                     | <b>\$50,392,030</b> | <b>\$54,278,967</b> | <b>\$52,450,774</b> |
| <b>Expenditures</b>                       |                     |                     |                     |
| <b>City Manager's Office - Print Shop</b> |                     |                     |                     |
| Personal Services                         | \$263,999           | \$284,617           | \$228,788           |
| Other Services & Charges                  | 454,940             | 605,914             | 756,919             |
| Supplies                                  | 87,578              | 86,481              | 270,944             |
| Capital Outlay                            | 0                   | 220,000             | 47,498              |
| Transfers                                 | 0                   | 0                   | 0                   |
| <b>Department Total</b>                   | <b>\$806,517</b>    | <b>\$1,197,012</b>  | <b>\$1,304,149</b>  |
| <b>Finance - Risk Management</b>          |                     |                     |                     |
| Personal Services                         | \$919,058           | \$1,184,417         | \$1,095,765         |
| Other Services & Charges                  | 787,884             | 840,271             | 786,774             |
| Supplies                                  | 10,582              | 24,629              | 24,629              |
| Capital Outlay                            | 0                   | 0                   | 0                   |
| Transfers                                 | 12,645,975          | 11,184,659          | 11,149,905          |
| <b>Department Total</b>                   | <b>\$14,363,498</b> | <b>\$13,233,976</b> | <b>\$13,057,073</b> |
| <b>General Services - Fleet Services</b>  |                     |                     |                     |
| Personal Services                         | \$2,351,830         | \$2,608,679         | \$2,515,161         |
| Other Services & Charges                  | 1,153,056           | 1,461,474           | 1,265,637           |
| Supplies                                  | 4,587,704           | 5,586,185           | 4,533,693           |
| Capital Outlay                            | 0                   | 176,100             | 0                   |
| Transfers                                 | 900,000             | 750,000             | 0                   |
| <b>Department Total</b>                   | <b>\$8,992,590</b>  | <b>\$10,582,438</b> | <b>\$8,314,491</b>  |
| <b>Information Technology</b>             |                     |                     |                     |
| Personal Services                         | \$11,531,659        | \$12,457,049        | \$12,718,847        |
| Other Services & Charges                  | 4,572,859           | 5,736,608           | 6,624,264           |
| Supplies                                  | 410,860             | 469,829             | 334,374             |
| Capital Outlay                            | 0                   | 0                   | 228,500             |
| Transfers                                 | 9,805,856           | 10,602,055          | 9,869,076           |
| <b>Department Total</b>                   | <b>\$26,321,234</b> | <b>\$29,265,541</b> | <b>\$29,775,061</b> |

|  | Actual<br>FY19      | Adopted<br>FY20      | Adopted<br>FY21       |
|--|---------------------|----------------------|-----------------------|
| <b>All Departments</b>                 |                     |                      |                       |
| Personal Services                      | \$15,066,546        | \$16,534,762         | \$16,558,561          |
| Other Services & Charges               | 6,968,739           | 8,644,267            | 9,433,594             |
| Supplies                               | 5,096,723           | 6,167,124            | 5,163,640             |
| Capital Outlay                         | 0                   | 396,100              | 275,998               |
| Transfers                              | 23,351,831          | 22,536,714           | 21,018,981            |
| <b>Total Expenditures</b>              | <b>\$50,483,839</b> | <b>\$54,278,967</b>  | <b>\$52,450,774</b>   |
| <b>Use of Fund Balance</b>             |                     |                      |                       |
| Beginning Fund Balance                 | \$8,310,532         | \$8,218,723          | \$8,493,910           |
| Additions/(Reductions) to Fund Balance | (91,809)            | 275,187 *            | (1,908,478) **        |
| <b>Ending Fund Balance</b>             | <b>\$8,218,723</b>  | <b>\$8,493,910 *</b> | <b>\$6,585,432 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.



Internal Service Funds were established to finance and account for services and commodities furnished by one City department to other City departments on a cost reimbursement basis. Since the services and commodities are supplied exclusively within the City government, they are separate from those services that are rendered to the public in general and/or accounted for in other City Funds. Details of the services provided may be found under the following department headings presented in this budget: Information Technology, City Manager's Office

- Public Information and Marketing (Print Shop), Finance (Risk Management), and General Services (Fleet Services).

# MEDICAL SERVICE PROGRAM FUND

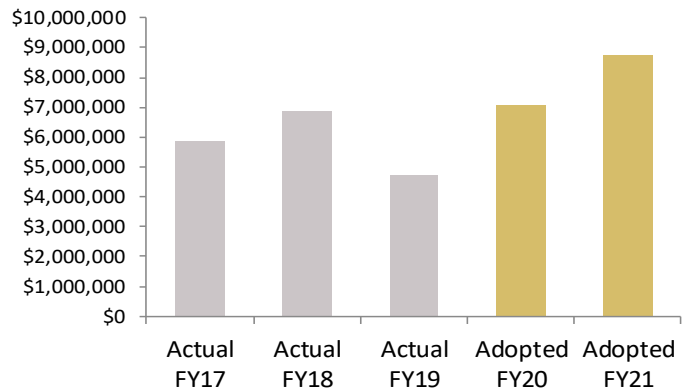
|  | Actual<br>FY19     | Adopted<br>FY20      | Adopted<br>FY21       |
|--|--------------------|----------------------|-----------------------|
| <b>Revenues</b>                        |                    |                      |                       |
| Medical Service Program Fee            | \$6,904,002        | \$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 Revenues</b>                  | <b>\$7,066,019</b> | <b>\$7,045,862</b>   | <b>\$8,726,360</b>    |
| <b>Expenditures - Non-Departmental</b> |                    |                      |                       |
| Personal Services                      | \$0                | \$0                  | \$0                   |
| Other Services & Charges               | 4,477,367          | 7,045,862            | 5,126,360             |
| Supplies                               | 1,436              | 0                    | 0                     |
| Capital Outlay                         | 257,374            | 0                    | 3,600,000             |
| Transfers                              | 0                  | 0                    | 0                     |
| <b>Total Expenditures</b>              | <b>\$4,736,177</b> | <b>\$7,045,862</b>   | <b>\$8,726,360</b>    |
| <b>Use of Fund Balance</b>             |                    |                      |                       |
| Beginning Fund Balance                 | \$5,779,785        | \$8,109,626          | \$9,831,807           |
| Additions/(Reductions) to Fund Balance | 2,329,842          | 1,722,181 *          | (1,527,983) **        |
| <b>Ending Fund Balance</b>             | <b>\$8,109,626</b> | <b>\$9,831,807 *</b> | <b>\$8,303,824 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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

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



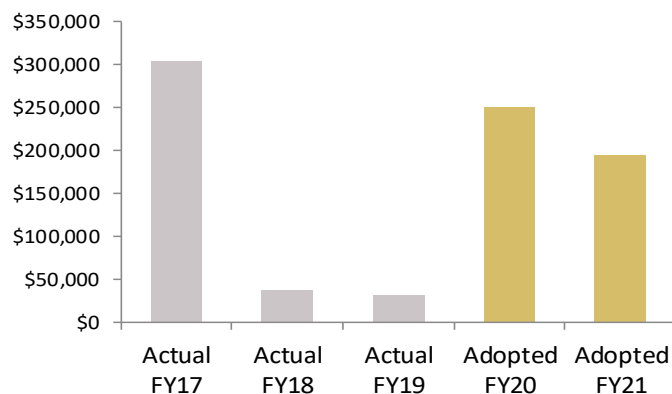
# METROPOLITAN AREA PROJECTS (MAPS) SALES TAX

|   | Actual<br>FY19   | Adopted<br>FY20    | Adopted<br>FY21     |
|---|------------------|--------------------|---------------------|
| <b>Revenues</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 Revenues</b>                       | <b>\$8,498</b>   | <b>\$251,877</b>   | <b>\$194,605</b>    |
| <b>Expenditures - City Manager's Office</b> |                  |                    |                     |
| Personal Services                           | \$0              | \$0                | \$0                 |
| Other Services & Charges                    | 30,955           | 104,495            | 180,422             |
| Supplies                                    | 0                | 0                  | 0                   |
| Capital Outlay                              | 0                | 147,382            | 14,183              |
| Transfers                                   | 0                | 0                  | 0                   |
| <b>Total Expenditures</b>                   | <b>\$30,955</b>  | <b>\$251,877</b>   | <b>\$194,605</b>    |
| <b>Use of Fund Balance</b>                  |                  |                    |                     |
| Beginning Fund Balance                      | \$241,042        | \$218,584          | \$372,044           |
| Additions/(Reductions) to Fund Balance      | (22,457)         | 153,460 *          | (186,022) **        |
| <b>Ending Fund Balance</b>                  | <b>\$218,584</b> | <b>\$372,044 *</b> | <b>\$186,022 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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



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

The ordinance established a limited purpose tax fund to be expended only for specified projects, including improvements to the North Canadian River; a

metropolitan learning center; a baseball park; improvement of the Myriad Convention Center; improvement of the Civic Center Music Hall; improvement of the Oklahoma City Fairgrounds; an indoor sports/convention facility; all or part of a transportation system between Interstate 40 and Meridian Avenue and downtown Oklahoma City; site acquisition, site preparation, site improvements, infrastructure, parking facilities, personal property, engineering fees, architectural fees, and legal fees related to the main projects; payment of principal and interest on and the costs of issuance of notes or obligations in support of the main projects; payment of senior citizens tax refunds; and related administrative costs.

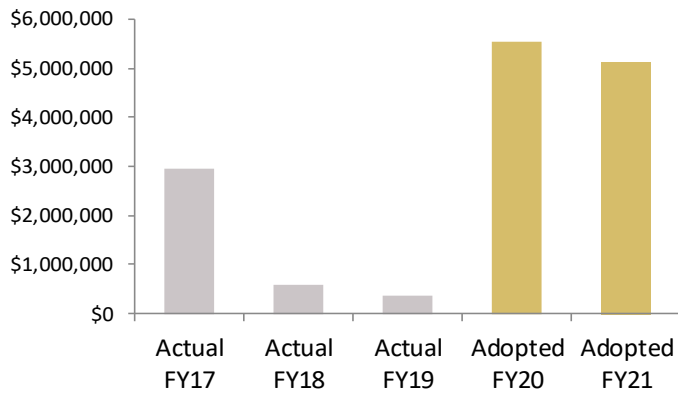
# MAPS OPERATIONS FUND

|  | Actual<br>FY19     | Adopted<br>FY20      | Adopted<br>FY21    |
|--|--------------------|----------------------|--------------------|
| <b>Revenues</b>                        |                    |                      |                    |
| Use Tax                                | \$0                | \$0                  | \$0                |
| Interest                               | 111,542            | 90,000               | 30,674             |
| Other                                  | 58                 | 0                    | 0                  |
| Transfers                              | 185,000            | 0                    | 0                  |
| Fund Balance                           | 0                  | 5,462,000            | 5,115,659          |
| <b>Total Revenues</b>                  | <b>\$296,600</b>   | <b>\$5,552,000</b>   | <b>\$5,146,333</b> |
| <b>Expenditures</b>                    |                    |                      |                    |
| <b>Parks and Recreation</b>            |                    |                      |                    |
| Personal Services                      | \$244,336          | \$0                  | \$0                |
| Other Services & Charges               | 29,472             | 4,752                | 0                  |
| Supplies                               | 1,086              | 4,236                | 0                  |
| Capital Outlay                         | 0                  | 110,605              | 0                  |
| Transfers                              | 0                  | 0                    | 0                  |
| <b>Department Total</b>                | <b>\$274,894</b>   | <b>\$119,593</b>     | <b>\$0</b>         |
| <b>Non-Departmental</b>                |                    |                      |                    |
| Personal Services                      | \$0                | \$0                  | \$0                |
| Other Services & Charges               | 58,971             | 289,575              | 443,003            |
| Supplies                               | 20,437             | 61,032               | 40,299             |
| Capital Outlay                         | 0                  | 5,081,799            | 4,663,031          |
| Transfers                              | 0                  | 1                    | 0                  |
| <b>Department Total</b>                | <b>\$79,408</b>    | <b>\$5,432,407</b>   | <b>\$5,146,333</b> |
| <b>All Departments</b>                 |                    |                      |                    |
| Personal Services                      | \$244,336          | \$0                  | \$0                |
| Other Services & Charges               | 88,442             | 294,327              | 443,003            |
| Supplies                               | 21,523             | 65,268               | 40,299             |
| Capital Outlay                         | 0                  | 5,192,404            | 4,663,031          |
| Transfers                              | 0                  | 1                    | 0                  |
| <b>Total Expenditures</b>              | <b>\$354,301</b>   | <b>\$5,552,000</b>   | <b>\$5,146,333</b> |
| <b>Use of Fund Balance</b>             |                    |                      |                    |
| Beginning Fund Balance                 | \$5,277,226        | \$5,219,525          | \$5,115,659        |
| Additions/(Reductions) to Fund Balance | (57,702)           | (103,866) *          | (5,115,659) **     |
| <b>Ending Fund Balance</b>             | <b>\$5,219,525</b> | <b>\$5,115,659 *</b> | <b>\$0 **</b>      |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

**MAPS Operations Fund  
Historical and Projected Expenditures**



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

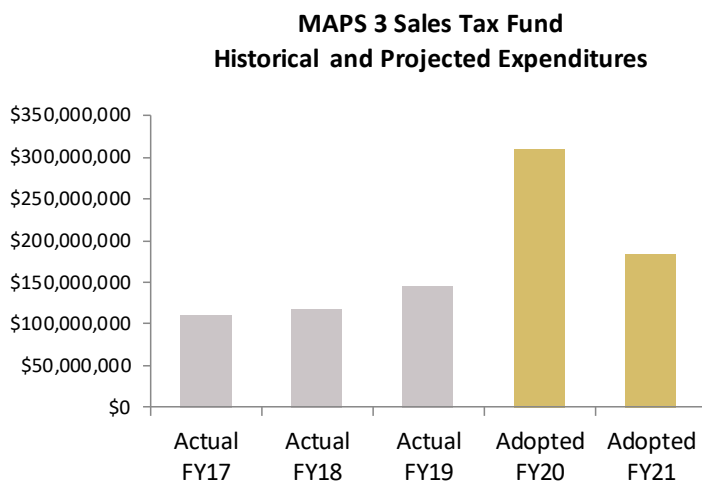
Funds collected from the additional levy were accounted for separately and are to be used for operating, maintaining, and replacing capital as needed on any or all of the nine major MAPS projects. The MAPS Operations Fund budget reflects only the funding for adopted expenditures.

## MAPS 3 SALES TAX FUND

|   | Actual<br>FY19       | Adopted<br>FY20        | Adopted<br>FY21      |
|---|----------------------|------------------------|----------------------|
| <b>Revenues</b>                             |                      |                        |                      |
| Sales Tax                                   | \$258,655            | \$0                    | \$0                  |
| Interest                                    | 6,800,558            | 4,779,744              | 4,779,744            |
| Service Charges                             | 32,019               | 0                      | 0                    |
| Transfers                                   | 0                    | 0                      | 0                    |
| Fund Balance                                | 0                    | 305,206,006            | 178,682,900          |
| <b>Total Revenues</b>                       | <b>\$7,091,233</b>   | <b>\$309,985,750</b>   | <b>\$183,462,644</b> |
| <b>Expenditures - City Manager's Office</b> |                      |                        |                      |
| Personal Services                           | \$0                  | \$0                    | \$0                  |
| Other Services & Charges                    | 124,521              | 90,482                 | 100,898              |
| Supplies                                    | 277,154              | 559,355                | 704,107              |
| Capital Outlay                              | 143,367,750          | 308,905,148            | 182,524,469          |
| Transfers                                   | 1,040,566            | 430,765                | 133,170              |
| <b>Total Expenditures</b>                   | <b>\$144,809,990</b> | <b>\$309,985,750</b>   | <b>\$183,462,644</b> |
| <b>Use of Fund Balance</b>                  |                      |                        |                      |
| Beginning Fund Balance                      | \$392,681,476        | \$254,962,719          | \$178,682,900        |
| Additions/(Reductions) to Fund Balance      | (137,718,757)        | (76,279,819) *         | (178,682,900) **     |
| <b>Ending Fund Balance</b>                  | <b>\$254,962,719</b> | <b>\$178,682,900 *</b> | <b>\$0 **</b>        |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.



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

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



# MAPS 3 USE TAX FUND

|                               | Actual<br>FY19     | Adopted<br>FY20     | Adopted<br>FY21     |
|-------------------------------|--------------------|---------------------|---------------------|
| <b>Revenues</b>               |                    |                     |                     |
| Use Tax                       | (\$773)            | \$0                 | \$0                 |
| Interest                      | 511,999            | 262,725             | 330,076             |
| Service Charges               | 92,318             | 0                   | 0                   |
| Transfers                     | 0                  | 0                   | 0                   |
| Fund Balance                  | 0                  | 17,477,827          | 9,948,299           |
| Other                         | 2,303              | 0                   | 0                   |
| <b>Total Revenues</b>         | <b>\$605,847</b>   | <b>\$17,740,552</b> | <b>\$10,278,375</b> |
| <b>Expenditures</b>           |                    |                     |                     |
| <b>City Manager's Office</b>  |                    |                     |                     |
| Personal Services             | \$2,172,086        | \$2,776,336         | \$2,454,400         |
| Other Services & Charges      | 1,227,172          | 1,421,774           | 1,418,477           |
| Supplies                      | 11,839             | 101,610             | 108,500             |
| Capital Outlay                | 0                  | 418,742             | 418,742             |
| Transfers                     | 9,990              | 0                   | 0                   |
| <b>Department Total</b>       | <b>\$3,421,087</b> | <b>\$4,718,462</b>  | <b>\$4,400,119</b>  |
| <b>Fire Department</b>        |                    |                     |                     |
| Personal Services             | \$0                | \$0                 | \$0                 |
| Other Services & Charges      | 7,670              | 3,000               | 1,500               |
| Supplies                      | 332,034            | 130,000             | 227,959             |
| Capital Outlay                | 174,460            | 8,000,000           | 1,860,882           |
| Transfers                     | 0                  | 0                   | 0                   |
| <b>Department Total</b>       | <b>\$514,164</b>   | <b>\$8,133,000</b>  | <b>\$2,090,341</b>  |
| <b>Information Technology</b> |                    |                     |                     |
| Personal Services             | \$0                | \$0                 | \$0                 |
| Other Services & Charges      | 0                  | 0                   | 0                   |
| Supplies                      | 520,509            | 1,000               | 0                   |
| Capital Outlay                | 0                  | 0                   | 0                   |
| Transfers                     | 0                  | 0                   | 0                   |
| <b>Department Total</b>       | <b>\$520,509</b>   | <b>\$1,000</b>      | <b>\$0</b>          |
| <b>Municipal Courts</b>       |                    |                     |                     |
| Personal Services             | \$0                | \$0                 | \$0                 |
| Other Services & Charges      | 0                  | 65,000              | 8,327               |
| Supplies                      | 0                  | 0                   | 0                   |
| Capital Outlay                | 197,181            | 205,000             | 199,643             |
| Transfers                     | 0                  | 0                   | 0                   |
| <b>Department Total</b>       | <b>\$197,181</b>   | <b>\$270,000</b>    | <b>\$207,970</b>    |

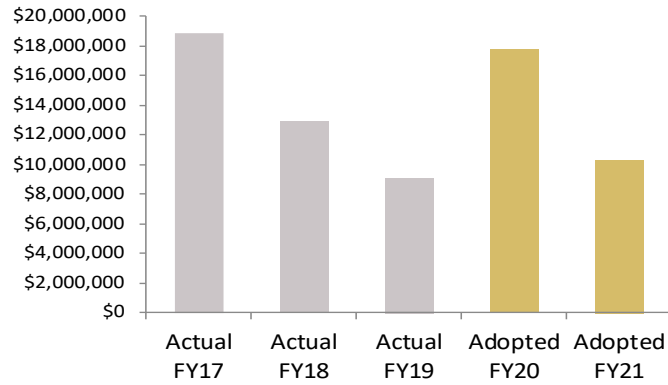
**FUND SUMMARY**

|  | Actual<br>FY19      | Adopted<br>FY20       | Adopted<br>FY21        |
|--|---------------------|-----------------------|------------------------|
| <b>Non-Departmental</b>                |                     |                       |                        |
| Personal Services                      | \$0                 | \$0                   | \$0                    |
| Other Services & Charges               | 0                   | 0                     | 0                      |
| Supplies                               | 0                   | 0                     | 0                      |
| Capital Outlay                         | 0                   | 4,073,740             | 3,264,014              |
| Transfers                              | 0                   | 0                     | 0                      |
| <b>Department Total</b>                | <b>\$0</b>          | <b>\$4,073,740</b>    | <b>\$3,264,014</b>     |
| <b>Police Department</b>               |                     |                       |                        |
| Personal Services                      | \$0                 | \$0                   | \$0                    |
| Other Services & Charges               | 13,375              | 42,350                | 6,537                  |
| Supplies                               | 4,400,461           | 312,000               | 120,250                |
| Capital Outlay                         | 0                   | 190,000               | 189,144                |
| Transfers                              | 0                   | 0                     | 0                      |
| <b>Department Total</b>                | <b>\$4,413,835</b>  | <b>\$544,350</b>      | <b>\$315,931</b>       |
| <b>All Departments</b>                 |                     |                       |                        |
| Personal Services                      | \$2,172,086         | \$2,776,336           | \$2,454,400            |
| Other Services & Charges               | 1,248,216           | 1,532,124             | 1,434,841              |
| Supplies                               | 5,264,842           | 544,610               | 456,709                |
| Capital Outlay                         | 371,641             | 12,887,482            | 5,932,425              |
| Transfers                              | 9,990               | 0                     | 0                      |
| <b>Total Expenditures</b>              | <b>\$9,066,776</b>  | <b>\$17,740,552</b>   | <b>\$10,278,375</b>    |
| <b>Use of Fund Balance</b>             |                     |                       |                        |
| Beginning Fund Balance                 | \$29,501,800        | \$21,040,870          | \$28,421,539           |
| Additions/(Reductions) to Fund Balance | (8,460,929)         | 7,380,669 *           | (9,948,299) **         |
| <b>Ending Fund Balance</b>             | <b>\$21,040,870</b> | <b>\$28,421,539 *</b> | <b>\$18,473,240 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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



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

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

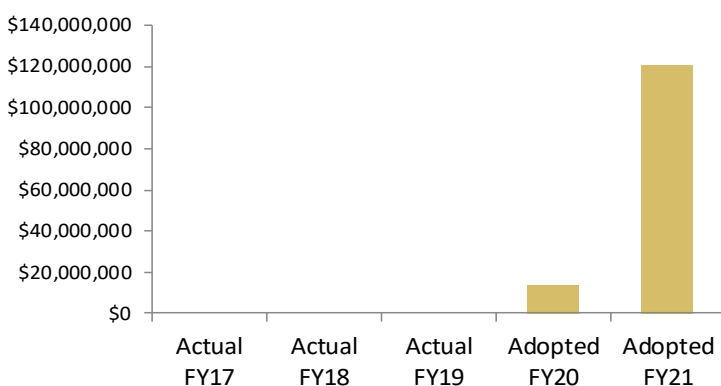
## MAPS 4 PROGRAM FUND

|   | Actual<br>FY19 | Adopted<br>FY20       | Adopted<br>FY21      |
|---|----------------|-----------------------|----------------------|
| <b>Revenues</b>                             |                |                       |                      |
| Interest                                    | \$0            | \$0                   | \$36,000             |
| Transfers                                   | 0              | 13,569,828            | 106,988,204          |
| Fund Balance                                | 0              | 0                     | 13,569,828           |
| <b>Total Revenues</b>                       | <b>\$0</b>     | <b>\$13,569,828</b>   | <b>\$120,594,032</b> |
| <b>Expenditures - City Manager's Office</b> |                |                       |                      |
| Personal Services                           | \$0            | \$0                   | \$0                  |
| Other Services & Charges                    | 0              | 0                     | 0                    |
| Supplies                                    | 0              | 0                     | 0                    |
| Capital Outlay                              | 0              | 13,569,828            | 120,594,032          |
| Transfers                                   | 0              | 0                     | 0                    |
| <b>Total Expenditures</b>                   | <b>\$0</b>     | <b>\$13,569,828</b>   | <b>\$120,594,032</b> |
| <b>Use of Fund Balance</b>                  |                |                       |                      |
| Beginning Fund Balance                      | \$0            | \$0                   | \$13,569,828         |
| Additions/(Reductions) to Fund Balance      | 0              | 13,569,828 *          | (13,569,828)         |
| <b>Ending Fund Balance</b>                  | <b>\$0</b>     | <b>\$13,569,828 *</b> | <b>\$0</b>           |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

**MAPS 4 Program Fund  
Historical and Projected Expenditures**



On December 10, 2019, the Oklahoma City voters approved a one-cent sales tax for MAPS 4 Program. The temporary general fund tax will begin on April 1, 2020 and will last for eight years, generating an estimated \$978 million. The City will begin collecting revenue from the sales tax in May 2020. The initiative contains a broad array of sixteen projects addressing a variety of human and community needs including: enhancements to City parks; four new youth centers; a new senior wellness center and assistance

to low-income seniors; three new mental health and addiction support centers; a family justice center; transit improvements, sidewalks, bike lanes, trails and streetlights; support for residents experiencing homelessness; maintenance and enhancements to Chesapeake Energy Arena and related facilities; an animal shelter; a new Fairgrounds Coliseum; a diversion hub for low-level criminal offenders; investments in the northeast Oklahoma City Innovation District; the renovation of the Freedom Center and a new Clara Luper Civil Rights Center; citywide beautification projects; and a new multipurpose

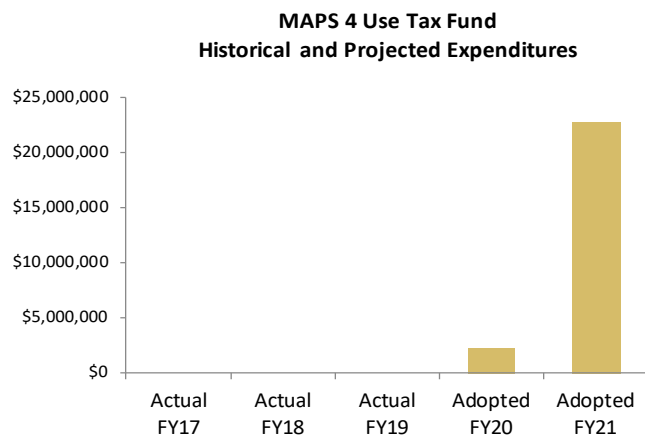
# MAPS 4 USE TAX FUND

|                               | Actual<br>FY19 | Adopted<br>FY20    | Adopted<br>FY21     |
|-------------------------------|----------------|--------------------|---------------------|
| <b>Revenues</b>               |                |                    |                     |
| Use Tax                       | \$0            | \$2,323,246        | \$20,423,098        |
| Interest                      | 0              | 0                  | 12,000              |
| Service Charges               | 0              | 0                  | 0                   |
| Transfers                     | 0              | 0                  | 0                   |
| Fund Balance                  | 0              | 0                  | 2,323,246           |
| Other                         | 0              | 0                  | 0                   |
| <b>Total Revenues</b>         | <b>\$0</b>     | <b>\$2,323,246</b> | <b>\$22,758,344</b> |
| <b>Expenditures</b>           |                |                    |                     |
| <b>City Manager's Office</b>  |                |                    |                     |
| Personal Services             | \$0            | \$0                | \$0                 |
| Other Services & Charges      | 0              | 2,323,246          | 1,500,000           |
| Supplies                      | 0              | 0                  | 0                   |
| Capital Outlay                | 0              | 0                  | 0                   |
| Transfers                     | 0              | 0                  | 0                   |
| <b>Department Total</b>       | <b>\$0</b>     | <b>\$2,323,246</b> | <b>\$1,500,000</b>  |
| <b>Fire Department</b>        |                |                    |                     |
| Personal Services             | \$0            | \$0                | \$0                 |
| Other Services & Charges      | 0              | 0                  | 0                   |
| Supplies                      | 0              | 0                  | 0                   |
| Capital Outlay                | 0              | 0                  | 5,111,291           |
| Transfers                     | 0              | 0                  | 0                   |
| <b>Department Total</b>       | <b>\$0</b>     | <b>\$0</b>         | <b>\$5,111,291</b>  |
| <b>Information Technology</b> |                |                    |                     |
| Personal Services             | \$0            | \$0                | \$0                 |
| Other Services & Charges      | 0              | 0                  | 0                   |
| Supplies                      | 0              | 0                  | 1,987,724           |
| Capital Outlay                | 0              | 0                  | 0                   |
| Transfers                     | 0              | 0                  | 0                   |
| <b>Department Total</b>       | <b>\$0</b>     | <b>\$0</b>         | <b>\$1,987,724</b>  |

|  | Actual<br>FY19 | Adopted<br>FY20      | Adopted<br>FY21     |
|--|----------------|----------------------|---------------------|
| <b>Non-Departmental</b>                |                |                      |                     |
| Personal Services                      | \$0            | \$0                  | \$0                 |
| Other Services & Charges               | 0              | 0                    | 0                   |
| Supplies                               | 0              | 0                    | 0                   |
| Capital Outlay                         | 0              | 0                    | 7,060,315           |
| Transfers                              | 0              | 0                    | 0                   |
| <b>Department Total</b>                | <b>\$0</b>     | <b>\$0</b>           | <b>\$7,060,315</b>  |
| <b>Police Department</b>               |                |                      |                     |
| Personal Services                      | \$0            | \$0                  | \$0                 |
| Other Services & Charges               | 0              | 0                    | 0                   |
| Supplies                               | 0              | 0                    | 7,099,014           |
| Capital Outlay                         | 0              | 0                    | 0                   |
| Transfers                              | 0              | 0                    | 0                   |
| <b>Department Total</b>                | <b>\$0</b>     | <b>\$0</b>           | <b>\$7,099,014</b>  |
| <b>All Departments</b>                 |                |                      |                     |
| Personal Services                      | \$0            | \$0                  | \$0                 |
| Other Services & Charges               | 0              | 2,323,246            | 1,500,000           |
| Supplies                               | 0              | 0                    | 9,086,738           |
| Capital Outlay                         | 0              | 0                    | 12,171,606          |
| Transfers                              | 0              | 0                    | 0                   |
| <b>Total Expenditures</b>              | <b>\$0</b>     | <b>\$2,323,246</b>   | <b>\$22,758,344</b> |
| <b>Use of Fund Balance</b>             |                |                      |                     |
| Beginning Fund Balance                 | \$0            | \$0                  | \$2,323,246         |
| Additions/(Reductions) to Fund Balance | 0              | 2,323,246 *          | (2,323,246) **      |
| <b>Ending Fund Balance</b>             | <b>\$0</b>     | <b>\$2,323,246 *</b> | <b>\$0 **</b>       |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.



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

improvements.

# OKLAHOMA CITY IMPROVEMENT AND SPECIAL SERVICES ASSESSMENT DISTRICTS FUND

|  | Actual<br>FY19     | Adopted<br>FY20    | Adopted<br>FY21    |
|--|--------------------|--------------------|--------------------|
| <b>Revenues</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 Revenues</b>                  | <b>\$3,296,201</b> | <b>\$4,077,044</b> | <b>\$5,266,957</b> |
| <b>Expenditures - Non-Departmental</b> |                    |                    |                    |
| Personal Services                      | \$0                | \$0                | \$0                |
| Other Services & Charges               | 2,839,843          | 3,837,121          | 5,266,957          |
| Supplies                               | 0                  | 0                  | 0                  |
| Capital Outlay                         | 0                  | 0                  | 0                  |
| Transfers                              | 0                  | 239,923            | 0                  |
| <b>Total Expenditures</b>              | <b>\$2,839,843</b> | <b>\$4,077,044</b> | <b>\$5,266,957</b> |
| <b>Use of Fund Balance</b>             |                    |                    |                    |
| Beginning Fund Balance                 | \$1,384,616        | \$1,840,973        | \$30,801           |
| Additions/(Reductions) to Fund Balance | 456,357            | (1,810,172) *      | 0 **               |
| <b>Ending Fund Balance</b>             | <b>\$1,840,973</b> | <b>\$30,801 *</b>  | <b>\$30,801 **</b> |

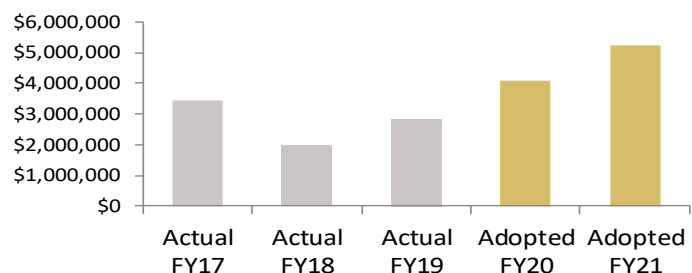
\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

The Oklahoma City Improvement and Special Services Assessment Districts Fund was created in 2001 for the Downtown Oklahoma City Business Improvement District (BID) and the Stockyards BID. Since then, BIDs for Western Avenue, Capitol Hill, the Adventure District, and Uptown 23rd Street have been formed. The Downtown Oklahoma City, Stockyards, Western Avenue, and Capitol Hill BIDs have all been renewed for a second ten-year term. Benefit assessment districts

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

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



# OKLAHOMA CITY METROPOLITAN AREA PUBLIC SCHOOLS SALES TAX FUND

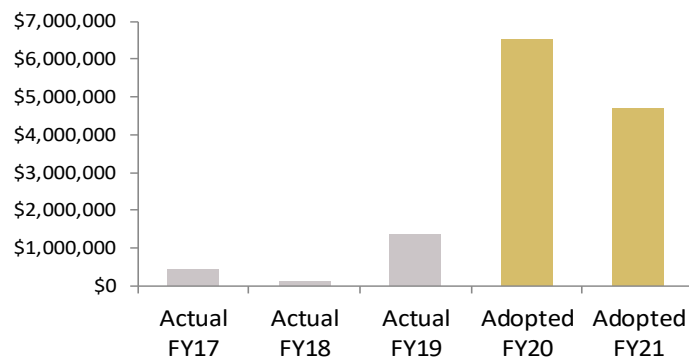
|   | Actual<br>FY19     | Adopted<br>FY20      | Adopted<br>FY21    |
|---|--------------------|----------------------|--------------------|
| <b>Revenues</b>                             |                    |                      |                    |
| City/Schools Sales Tax                      | \$0                | \$0                  | \$0                |
| Interest                                    | 135,818            | 55,689               | 0                  |
| Other                                       | 9,986              | 0                    | 0                  |
| Service Charges                             | 0                  | 0                    | 0                  |
| Transfers                                   | 0                  | 0                    | 0                  |
| Fund Balance                                | 0                  | 6,483,744            | 4,702,088          |
| <b>Total Revenues</b>                       | <b>\$145,804</b>   | <b>\$6,539,433</b>   | <b>\$4,702,088</b> |
| <b>Expenditures - City Manager's Office</b> |                    |                      |                    |
| Personal Services                           | \$0                | \$0                  | \$0                |
| Other Services & Charges                    | 23,734             | 2,000,000            | 100,000            |
| Supplies                                    | 0                  | 0                    | 0                  |
| Capital Outlay                              | 1,346,435          | 4,539,433            | 4,602,088          |
| Transfers                                   | 0                  | 0                    | 0                  |
| <b>Total Expenditures</b>                   | <b>\$1,370,170</b> | <b>\$6,539,433</b>   | <b>\$4,702,088</b> |
| <b>Use of Fund Balance</b>                  |                    |                      |                    |
| Beginning Fund Balance                      | \$6,833,473        | \$5,609,107          | \$4,702,088        |
| Additions/(Reductions) to Fund Balance      | (1,224,366)        | (907,019) *          | (4,702,088) **     |
| <b>Ending Fund Balance</b>                  | <b>\$5,609,107</b> | <b>\$4,702,088 *</b> | <b>\$0 **</b>      |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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

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





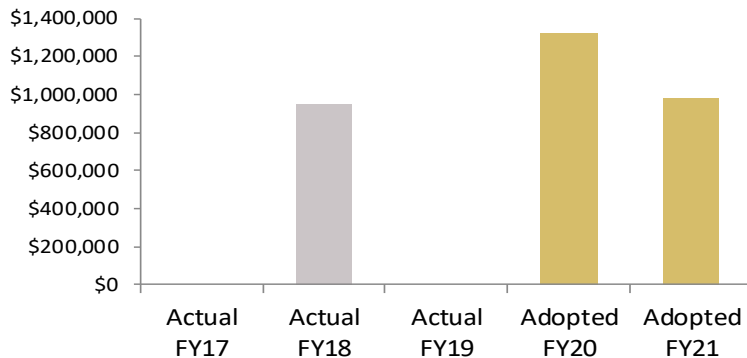
# OKLAHOMA CITY TAX INCREMENT FINANCING (TIF) FUND

|   | Actual<br>FY19     | Adopted<br>FY20    | Adopted<br>FY21  |
|---|--------------------|--------------------|------------------|
| <b>Revenues</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 Revenues</b>                       | <b>(\$146,634)</b> | <b>\$1,325,000</b> | <b>\$980,188</b> |
| <b>Expenditures - City Manager's Office</b> |                    |                    |                  |
| Personal Services                           | \$0                | \$0                | \$0              |
| Other Services & Charges                    | 0                  | 1,325,000          | 980,188          |
| Supplies                                    | 0                  | 0                  | 0                |
| Capital Outlay                              | 0                  | 0                  | 0                |
| Transfers                                   | 0                  | 0                  | 0                |
| Reserve for Future Capital Costs            | 0                  | 0                  | 0                |
| <b>Total Expenditures</b>                   | <b>\$0</b>         | <b>\$1,325,000</b> | <b>\$980,188</b> |
| <b>Use of Fund Balance</b>                  |                    |                    |                  |
| Beginning Fund Balance                      | \$146,634          | \$0                | \$130,188        |
| Additions/(Reductions) to Fund Balance      | (146,634)          | 130,188 *          | (130,188) **     |
| <b>Ending Fund Balance</b>                  | <b>\$0</b>         | <b>\$130,188 *</b> | <b>\$0 **</b>    |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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



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

# POLICE AND FIRE CAPITAL EQUIPMENT SALES TAX FUND

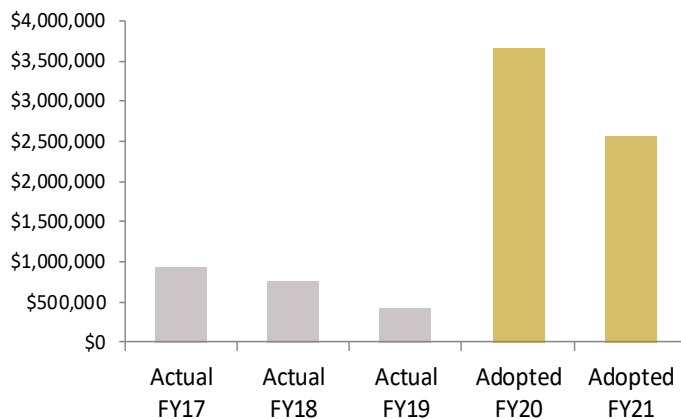
|                                     | Actual<br>FY19   | Adopted<br>FY20    | Adopted<br>FY21    |
|-------------------------------------|------------------|--------------------|--------------------|
| <b>Revenues</b>                     |                  |                    |                    |
| 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 Revenues</b>               | <b>\$160,455</b> | <b>\$3,657,308</b> | <b>\$2,568,570</b> |
| <b>Expenditures</b>                 |                  |                    |                    |
| <b>City Manager's Office</b>        |                  |                    |                    |
| Personal Services                   | \$0              | \$0                | \$0                |
| Other Services & Charges            | 349,931          | 1,198,631          | 1,194,691          |
| Supplies                            | 22,341           | 78,610             | 343,201            |
| Capital Outlay                      | 63,000           | 1,189,302          | 850,881            |
| Transfers                           | 0                | 0                  | 0                  |
| <b>Department Total</b>             | <b>\$435,272</b> | <b>\$2,466,543</b> | <b>\$2,388,773</b> |
| <b>Fire</b>                         |                  |                    |                    |
| Personal Services                   | \$0              | \$0                | \$0                |
| Other Services & Charges            | 0                | 1,937              | 1,937              |
| Supplies                            | 0                | 0                  | 0                  |
| Capital Outlay                      | 0                | 7,011              | 7,011              |
| Transfers                           | 0                | 0                  | 0                  |
| <b>Department Total</b>             | <b>\$0</b>       | <b>\$8,948</b>     | <b>\$8,948</b>     |
| <b>Information Technology</b>       |                  |                    |                    |
| Personal Services                   | \$0              | \$0                | \$0                |
| Other Services & Charges            | 0                | 162,000            | 0                  |
| Supplies                            | 0                | 0                  | 0                  |
| Capital Outlay                      | 0                | 0                  | 0                  |
| Transfers                           | 0                | 0                  | 0                  |
| <b>Department Total</b>             | <b>\$0</b>       | <b>\$162,000</b>   | <b>\$0</b>         |
| <b>Non-Department</b>               |                  |                    |                    |
| Personal Services                   | \$0              | \$0                | \$0                |
| Other Services & Charges            | 0                | 0                  | 0                  |
| Supplies                            | 0                | 0                  | 0                  |
| Capital Outlay                      | 0                | 848,968            | 0                  |
| Transfers                           | 0                | 0                  | 0                  |
| <b>Department Total</b>             | <b>\$0</b>       | <b>\$848,968</b>   | <b>\$0</b>         |

|  | Actual<br>FY19     | Adopted<br>FY20      | Adopted<br>FY21       |
|--|--------------------|----------------------|-----------------------|
| <b>Police</b>                          |                    |                      |                       |
| Personal Services                      | \$0                | \$0                  | \$0                   |
| Other Services & Charges               | 0                  | 0                    | 0                     |
| Supplies                               | 0                  | 3,484                | 3,484                 |
| Capital Outlay                         | 0                  | 167,365              | 167,365               |
| Transfers                              | 0                  | 0                    | 0                     |
| <b>Department Total</b>                | <b>\$0</b>         | <b>\$170,849</b>     | <b>\$170,849</b>      |
| <b>All Departments</b>                 |                    |                      |                       |
| Personal Services                      | \$0                | \$0                  | \$0                   |
| Other Services & Charges               | 349,931            | 1,362,568            | 1,196,628             |
| Supplies                               | 22,341             | 82,094               | 346,685               |
| Capital Outlay                         | 63,000             | 2,212,646            | 1,025,257             |
| Transfers                              | 0                  | 0                    | 0                     |
| <b>Total Expenditures</b>              | <b>\$435,272</b>   | <b>\$3,657,308</b>   | <b>\$2,568,570</b>    |
| <b>Use of Fund Balance</b>             |                    |                      |                       |
| Beginning Fund Balance                 | \$3,680,616        | \$3,405,799          | \$5,097,140           |
| Additions/(Reductions) to Fund Balance | (274,817)          | 1,691,341 *          | (2,548,570) **        |
| <b>Ending Fund Balance</b>             | <b>\$3,405,799</b> | <b>\$5,097,140 *</b> | <b>\$2,548,570 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

**Police and Fire Capital Equipment Sales Tax Fund  
Historical and Projected Expenditures**



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

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

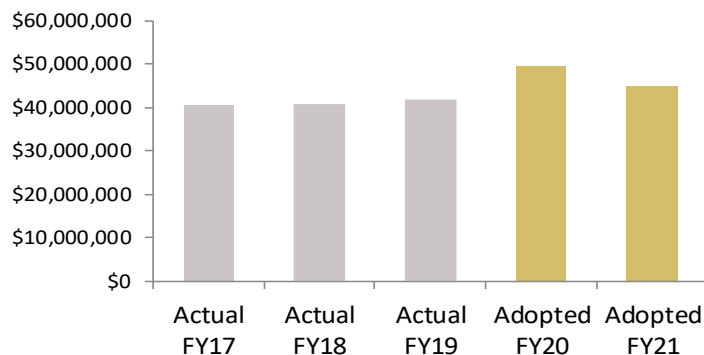
|  | Actual<br>FY19      | Adopted<br>FY20       | Adopted<br>FY21        |
|--|---------------------|-----------------------|------------------------|
| <b>Revenues</b>                        |                     |                       |                        |
| Special Sales Tax                      | \$42,722,904        | \$43,711,118          | \$40,120,576           |
| Interest                               | 389,471             | 436,674               | 501,878                |
| Other                                  | 4,244               | 0                     | 0                      |
| Service Charges                        | 141,041             | 0                     | 0                      |
| Transfers                              | 0                   | 0                     | 0                      |
| Fund Balance                           | 0                   | 5,380,449             | 4,410,311              |
| <b>Total Revenues</b>                  | <b>\$43,257,661</b> | <b>\$49,528,241</b>   | <b>\$45,032,765</b>    |
| <b>Expenditures - Police</b>           |                     |                       |                        |
| Personal Services                      | \$36,421,142        | \$38,124,917          | \$38,135,483           |
| Other Services & Charges               | 2,869,688           | 5,016,591             | 4,630,292              |
| Supplies                               | 2,403,633           | 3,291,345             | 1,235,094              |
| Capital Outlay                         | 0                   | 3,095,388             | 1,031,896              |
| Transfers                              | 0                   | 0                     | 0                      |
| <b>Total Expenditures</b>              | <b>\$41,694,463</b> | <b>\$49,528,241</b>   | <b>\$45,032,765</b>    |
| <b>Use of Fund Balance</b>             |                     |                       |                        |
| Beginning Fund Balance                 | \$15,545,739        | \$17,108,937          | \$14,617,988           |
| Additions/(Reductions) to Fund Balance | 1,563,198           | (2,490,949) *         | (4,410,311) **         |
| <b>Ending Fund Balance</b>             | <b>\$17,108,937</b> | <b>\$14,617,988 *</b> | <b>\$10,207,677 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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

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



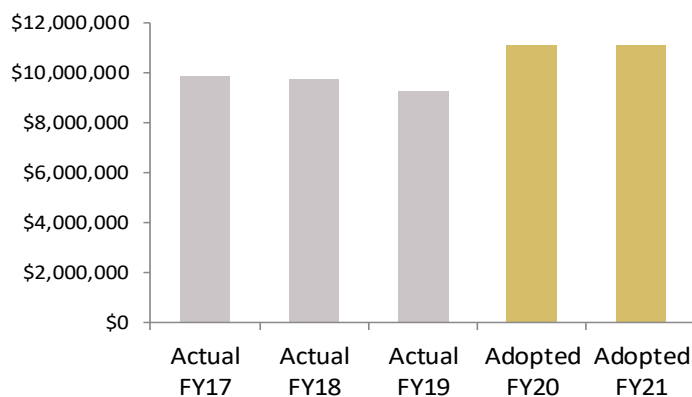
# SOLID WASTE MANAGEMENT FUND

|  | Actual<br>FY19     | Adopted<br>FY20      | Adopted<br>FY21     |
|--|--------------------|----------------------|---------------------|
| <b>Revenues</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 Revenues</b>                  | <b>\$9,038,522</b> | <b>\$11,128,695</b>  | <b>\$11,145,909</b> |
| <b>Expenditures - Utilities</b>        |                    |                      |                     |
| Personal Services                      | \$7,711,159        | \$9,108,975          | \$9,057,630         |
| Other Services & Charges               | 1,421,747          | 1,832,199            | 1,886,119           |
| Supplies                               | 97,852             | 187,521              | 202,160             |
| Capital Outlay                         | 0                  | 0                    | 0                   |
| Transfers                              | 0                  | 0                    | 0                   |
| <b>Total Expenditures</b>              | <b>\$9,230,758</b> | <b>\$11,128,695</b>  | <b>\$11,145,909</b> |
| <b>Use of Fund Balance</b>             |                    |                      |                     |
| Beginning Fund Balance                 | \$1,460,871        | \$1,268,635          | \$1,000,000         |
| Additions/(Reductions) to Fund Balance | (192,236)          | (268,635) *          | (1,000,000) **      |
| <b>Ending Fund Balance</b>             | <b>\$1,268,635</b> | <b>\$1,000,000 *</b> | <b>\$0 **</b>       |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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



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

The Solid Waste Management Division was moved from the Public Works Department to the Water and Wastewater Utilities Department as part

of the FY98 budget. The Division functions as an enterprise fund responsible for the supervision, coordination and control of various work activities that contribute to the health, welfare and beautification of the community through a high level of refuse collection services.

## SPECIAL PURPOSE FUND

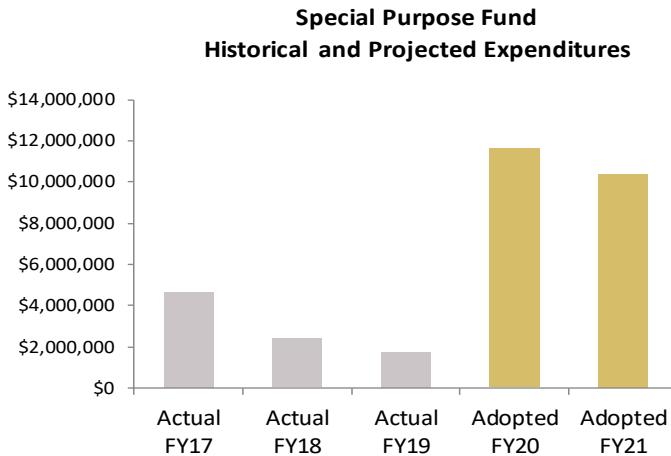
|                              | Actual<br>FY19     | Adopted<br>FY20     | Adopted<br>FY21     |
|------------------------------|--------------------|---------------------|---------------------|
| <b>Revenues</b>              |                    |                     |                     |
| Donations                    | \$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 Revenues</b>        | <b>\$4,447,194</b> | <b>\$11,603,844</b> | <b>\$10,400,787</b> |
| <b>Expenditures</b>          |                    |                     |                     |
| <b>City Clerk's Office</b>   |                    |                     |                     |
| Personal Services            | \$0                | \$0                 | \$0                 |
| Other Services & Charges     | 71,163             | 0                   | 0                   |
| Supplies                     | 0                  | 0                   | 0                   |
| Capital Outlay               | 0                  | 0                   | 0                   |
| Transfers                    | 0                  | 0                   | 0                   |
| <b>Department Total</b>      | <b>\$71,163</b>    | <b>\$0</b>          | <b>\$0</b>          |
| <b>City Manager's Office</b> |                    |                     |                     |
| Personal Services            | \$0                | \$0                 | \$0                 |
| Other Services & Charges     | 100,000            | 117,316             | 185,880             |
| Supplies                     | 0                  | 0                   | 0                   |
| Capital Outlay               | 0                  | 1,200               | 2,100               |
| Transfers                    | 0                  | 0                   | 0                   |
| <b>Department Total</b>      | <b>\$100,000</b>   | <b>\$118,516</b>    | <b>\$187,980</b>    |
| <b>Development Services</b>  |                    |                     |                     |
| Personal Services            | \$0                | \$14,282            | \$0                 |
| Other Services & Charges     | 156,734            | 1,453,376           | 1,017,324           |
| Supplies                     | 53,747             | 87,929              | 598,233             |
| Capital Outlay               | 0                  | 0                   | 0                   |
| Transfers                    | 0                  | 0                   | 0                   |
| <b>Department Total</b>      | <b>\$210,480</b>   | <b>\$1,555,587</b>  | <b>\$1,615,557</b>  |
| <b>Fire</b>                  |                    |                     |                     |
| Personal Services            | \$0                | \$0                 | \$0                 |
| Other Services & Charges     | 0                  | 12,262              | 15,462              |
| Supplies                     | 0                  | 20,396              | 23,411              |
| Capital Outlay               | 0                  | 0                   | 0                   |
| Transfers                    | 0                  | 0                   | 0                   |
| <b>Department Total</b>      | <b>\$0</b>         | <b>\$32,658</b>     | <b>\$38,873</b>     |

|                             | Actual<br>FY19   | Adopted<br>FY20    | Adopted<br>FY21    |
|-----------------------------|------------------|--------------------|--------------------|
| <b>Non-Departmental</b>     |                  |                    |                    |
| Personal Services           | \$0              | \$0                | \$0                |
| Other Services & Charges    | 0                | 500,000            | 500,000            |
| Supplies                    | 0                | 0                  | 0                  |
| Capital Outlay              | 0                | 0                  | 0                  |
| Transfers                   | 0                | 0                  | 0                  |
| <b>Department Total</b>     | <b>\$0</b>       | <b>\$500,000</b>   | <b>\$500,000</b>   |
| <b>Parks and Recreation</b> |                  |                    |                    |
| Personal Services           | \$0              | \$0                | \$0                |
| Other Services & Charges    | 63,600           | 867,074            | 2,054,065          |
| Supplies                    | 42,724           | 550,710            | 987,232            |
| Capital Outlay              | 196,148          | 2,522,496          | 1,487,981          |
| Transfers                   | 0                | 0                  | 0                  |
| <b>Department Total</b>     | <b>\$302,472</b> | <b>\$3,940,280</b> | <b>\$4,529,278</b> |
| <b>Planning</b>             |                  |                    |                    |
| Personal Services           | \$0              | \$0                | \$0                |
| Other Services & Charges    | 7,210            | 248,851            | 287,426            |
| Supplies                    | 25,000           | 0                  | 0                  |
| Capital Outlay              | 0                | 113,222            | 7,482              |
| Transfers                   | 0                | 0                  | 0                  |
| <b>Department Total</b>     | <b>\$32,210</b>  | <b>\$362,073</b>   | <b>\$294,908</b>   |
| <b>Police</b>               |                  |                    |                    |
| Personal Services           | \$0              | \$0                | \$0                |
| Other Services & Charges    | 19,000           | 65,151             | 37,542             |
| Supplies                    | 0                | 10,347             | 25,730             |
| Capital Outlay              | 0                | 0                  | 0                  |
| Transfers                   | 0                | 0                  | 0                  |
| <b>Department Total</b>     | <b>\$19,000</b>  | <b>\$75,498</b>    | <b>\$63,272</b>    |
| <b>Public Works</b>         |                  |                    |                    |
| Personal Services           | \$0              | \$0                | \$0                |
| Other Services & Charges    | 107,835          | 1,620,424          | 188,599            |
| Supplies                    | 0                | 0                  | 0                  |
| Capital Outlay              | 873,401          | 3,398,808          | 2,982,320          |
| Transfers                   | 0                | 0                  | 0                  |
| <b>Department Total</b>     | <b>\$981,236</b> | <b>\$5,019,232</b> | <b>\$3,170,919</b> |

|  | Actual<br>FY19     | Adopted<br>FY20      | Adopted<br>FY21     |
|--|--------------------|----------------------|---------------------|
| <b>All Departments</b>                 |                    |                      |                     |
| Personal Services                      | \$0                | \$14,282             | \$0                 |
| Other Services & Charges               | 525,541            | 4,884,454            | 4,286,298           |
| Supplies                               | 121,471            | 669,382              | 1,634,606           |
| Capital Outlay                         | 1,069,549          | 6,035,726            | 4,479,883           |
| Transfers                              | 0                  | 0                    | 0                   |
| <b>Total Expenditures</b>              | <b>\$1,716,562</b> | <b>\$11,603,844</b>  | <b>\$10,400,787</b> |
| <b>Use of Fund Balance</b>             |                    |                      |                     |
| Beginning Fund Balance                 | \$5,750,638        | \$8,481,270          | \$7,493,646         |
| Additions/(Reductions) to Fund Balance | 2,730,632          | (987,624) *          | (7,493,646) **      |
| <b>Ending Fund Balance</b>             | <b>\$8,481,270</b> | <b>\$7,493,646 *</b> | <b>\$0 **</b>       |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.



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



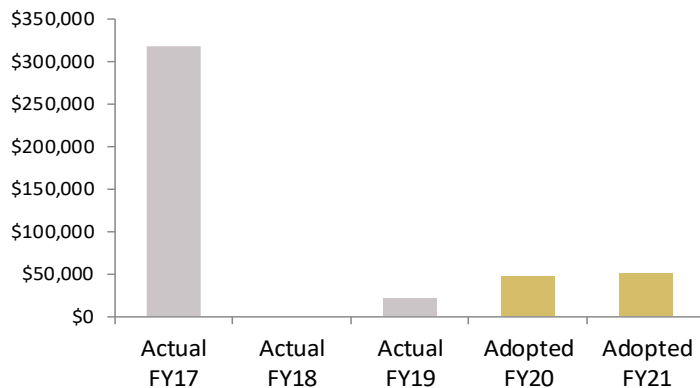
## SPORTS FACILITIES SALES TAX FUND (OKLAHOMA CITY SPORTS FACILITIES IMPROVEMENT SALES TAX FUND)

|   | Actual<br>FY19  | Adopted<br>FY20   | Adopted<br>FY21 |
|---|-----------------|-------------------|-----------------|
| <b>Revenues</b>                             |                 |                   |                 |
| Sports Facilities Sales Tax                 | \$0             | \$0               | \$500           |
| Interest                                    | 1,245           | 558               | 623             |
| Other                                       | 609             | 0                 | 0               |
| Fund Balance                                | 0               | 46,942            | 49,136          |
| <b>Total Revenues</b>                       | <b>\$1,854</b>  | <b>\$47,500</b>   | <b>\$50,259</b> |
| <b>Expenditures - City Manager's Office</b> |                 |                   |                 |
| Personal Services                           | \$0             | \$0               | \$0             |
| Other Services & Charges                    | 20,578          | 26,029            | 28,788          |
| Supplies                                    | 0               | 21,471            | 21,471          |
| Capital Outlay                              | 0               | 0                 | 0               |
| Transfers                                   | 0               | 0                 | 0               |
| <b>Total Expenditures</b>                   | <b>\$20,578</b> | <b>\$47,500</b>   | <b>\$50,259</b> |
| <b>Use of Fund Balance</b>                  |                 |                   |                 |
| Beginning Fund Balance                      | \$66,332        | \$47,608          | \$49,136        |
| Additions/(Reductions) to Fund Balance      | (18,724)        | 1,528 *           | (49,136) **     |
| <b>Ending Fund Balance</b>                  | <b>\$47,608</b> | <b>\$49,136 *</b> | <b>\$0 **</b>   |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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



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

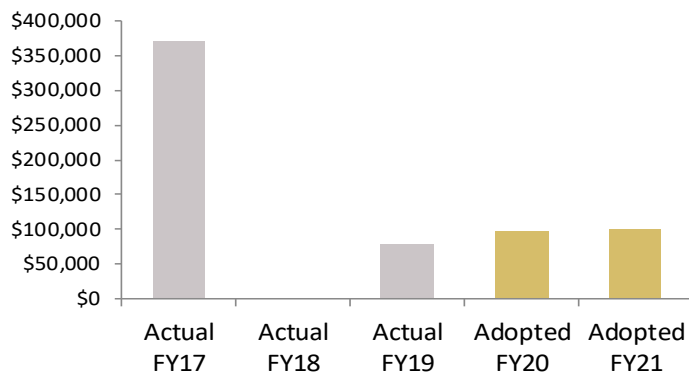
## SPORTS FACILITIES USE TAX FUND (OKLAHOMA CITY SPORTS FACILITIES IMPROVEMENT USE TAX FUND)

|   | Actual<br>FY19  | Adopted<br>FY20   | Adopted<br>FY21 |
|---|-----------------|-------------------|-----------------|
| <b>Revenues</b>                             |                 |                   |                 |
| Sports Facilities Use Tax                   | \$0             | \$0               | \$0             |
| Interest                                    | 2,305           | 913               | 1,153           |
| Other                                       | (283)           | 0                 | 0               |
| Fund Balance                                | 0               | 97,023            | 98,652          |
| <b>Total Revenues</b>                       | <b>\$2,022</b>  | <b>\$97,936</b>   | <b>\$99,805</b> |
| <b>Expenditures - City Manager's Office</b> |                 |                   |                 |
| Personal Services                           | \$0             | \$0               | \$0             |
| Other Services & Charges                    | 19,976          | 97,936            | 99,805          |
| Supplies                                    | 58,520          | 0                 | 0               |
| Capital Outlay                              | 0               | 0                 | 0               |
| Transfers                                   | 0               | 0                 | 0               |
| <b>Department Total</b>                     | <b>\$78,496</b> | <b>\$97,936</b>   | <b>\$99,805</b> |
| <b>Use of Fund Balance</b>                  |                 |                   |                 |
| Beginning Fund Balance                      | \$174,452       | \$97,978          | \$98,652        |
| Additions/(Reductions) to Fund Balance      | (76,474)        | 674 *             | (98,652) **     |
| <b>Ending Fund Balance</b>                  | <b>\$97,978</b> | <b>\$98,652 *</b> | <b>\$0 **</b>   |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

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



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

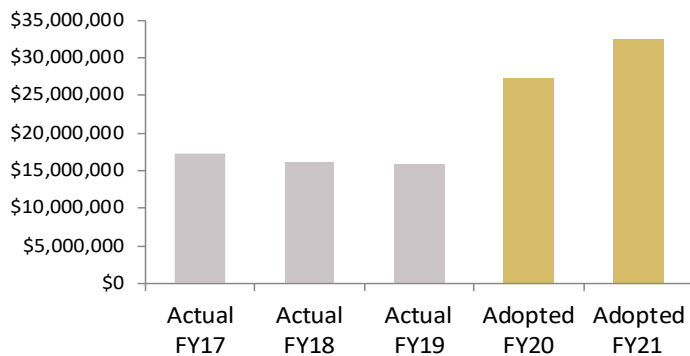
# STORMWATER DRAINAGE UTILITY FUND

|  | Actual<br>FY19      | Adopted<br>FY20       | Adopted<br>FY21        |
|--|---------------------|-----------------------|------------------------|
| <b>Revenues</b>                        |                     |                       |                        |
| Fees                                   | \$17,818,772        | \$18,022,200          | \$18,953,204           |
| Interest                               | 424,375             | 496,042               | 443,460                |
| 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                   | 0                     | 0                      |
| Fund Balance                           | 0                   | 8,290,071             | 12,560,529             |
| <b>Total Revenues</b>                  | <b>\$18,668,336</b> | <b>\$27,235,305</b>   | <b>\$32,369,670</b>    |
| <b>Expenditures - Public Works</b>     |                     |                       |                        |
| Personal Services                      | \$9,473,216         | \$10,991,849          | \$11,040,430           |
| Other Services & Charges               | 4,950,358           | 13,951,308            | 19,362,819             |
| Supplies                               | 1,072,788           | 1,666,772             | 1,405,804              |
| Capital Outlay                         | 355,008             | 625,376               | 560,617                |
| Transfers                              | 0                   | 0                     | 0                      |
| <b>Total Expenditures</b>              | <b>\$15,851,371</b> | <b>\$27,235,305</b>   | <b>\$32,369,670</b>    |
| <b>Use of Fund Balance</b>             |                     |                       |                        |
| Beginning Fund Balance                 | \$17,854,938        | \$20,671,903          | \$36,914,880           |
| Additions/(Reductions) to Fund Balance | 2,816,966           | 16,242,977 *          | (12,560,529) **        |
| <b>Ending Fund Balance</b>             | <b>\$20,671,903</b> | <b>\$36,914,880 *</b> | <b>\$24,354,351 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

**Stormwater Drainage Utility Fund  
Historical and Projected Expenditures**



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

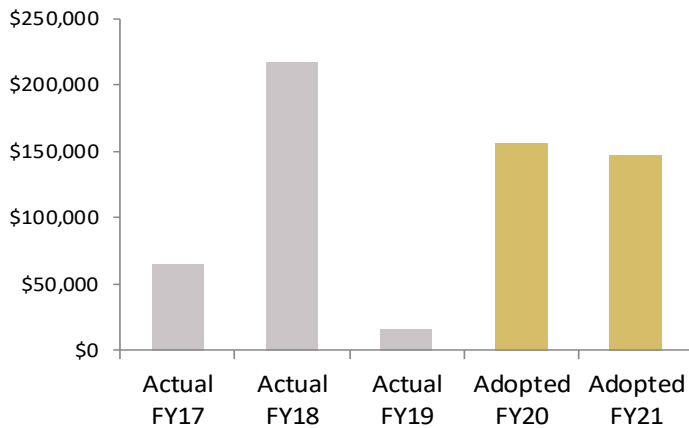
# STREET AND ALLEY FUND

|  | Actual<br>FY19   | Adopted<br>FY20    | Adopted<br>FY21   |
|--|------------------|--------------------|-------------------|
| <b>Revenues</b>                        |                  |                    |                   |
| Interest                               | \$3,352          | \$0                | \$0               |
| Other                                  | (10,000)         | 0                  | 0                 |
| Fund Balance                           | 0                | 156,719            | 146,868           |
| <b>Total Revenues</b>                  | <b>(\$6,648)</b> | <b>\$156,719</b>   | <b>\$146,868</b>  |
| <b>Expenditures - Public Works</b>     |                  |                    |                   |
| Personal Services                      | \$0              | \$0                | \$0               |
| Other Services & Charges               | 46               | 1,899              | 1,899             |
| Supplies                               | 0                | 5                  | 5                 |
| Capital Outlay                         | 16,209           | 154,815            | 144,964           |
| Transfers                              | 0                | 0                  | 0                 |
| <b>Total Expenditures</b>              | <b>\$16,255</b>  | <b>\$156,719</b>   | <b>\$146,868</b>  |
| <b>Use of Fund Balance</b>             |                  |                    |                   |
| Beginning Fund Balance                 | \$167,701        | \$144,799          | \$156,719         |
| Additions/(Reductions) to Fund Balance | (22,903)         | 11,920 *           | (146,868) **      |
| <b>Ending Fund Balance</b>             | <b>\$144,799</b> | <b>\$156,719 *</b> | <b>\$9,851 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

**Street and Alley Fund  
Historical and Projected Expenditures**



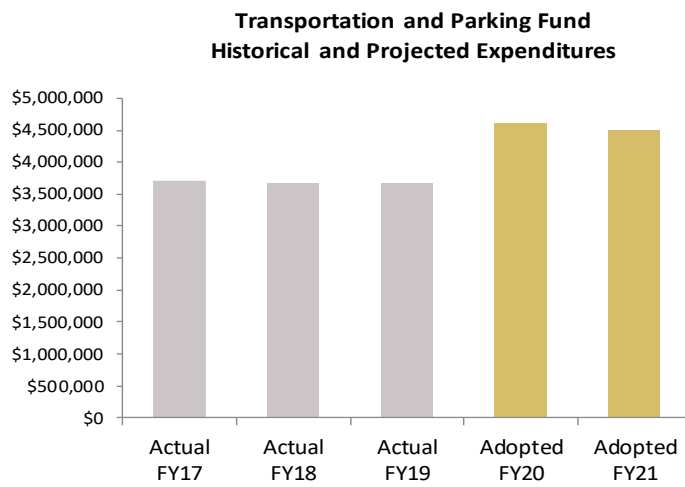
The Street and Alley Fund provides for street resurfacing and major repairs on City streets that are in addition to those projects funded through General Obligation Bonds. Fund Balance provides the funding for these projects.

# TRANSPORTATION AND PARKING FUND

|  | Actual<br>FY19     | Adopted<br>FY20    | Adopted<br>FY21    |
|--|--------------------|--------------------|--------------------|
| <b>Revenues</b>                        |                    |                    |                    |
| Interest                               | \$14,898           | \$19,039           | \$13,494           |
| Other                                  | 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 Revenues</b>                  | <b>\$3,413,410</b> | <b>\$4,592,828</b> | <b>\$4,502,411</b> |
| <b>Expenditures</b>                    |                    |                    |                    |
| <b>Parking</b>                         |                    |                    |                    |
| Personal Services                      | \$502,129          | \$563,198          | \$496,638          |
| Other Services & Charges               | 250,154            | 533,215            | 416,835            |
| Supplies                               | 56,176             | 79,568             | 31,400             |
| Capital Outlay                         | 0                  | 0                  | 0                  |
| Transfers                              | 0                  | 0                  | 0                  |
| <b>Department Total</b>                | <b>\$808,458</b>   | <b>\$1,175,981</b> | <b>\$944,873</b>   |
| <b>Public Transportation</b>           |                    |                    |                    |
| Personal Services                      | \$2,701,961        | \$3,095,122        | \$3,206,815        |
| Other Services & Charges               | 159,918            | 321,725            | 350,723            |
| Supplies                               | 0                  | 0                  | 0                  |
| Capital Outlay                         | 0                  | 0                  | 0                  |
| Transfers                              | 0                  | 0                  | 0                  |
| <b>Department Total</b>                | <b>\$2,861,879</b> | <b>\$3,416,847</b> | <b>\$3,557,538</b> |
| <b>All Departments</b>                 |                    |                    |                    |
| Personal Services                      | \$3,204,089        | \$3,658,320        | \$3,703,453        |
| Other Services & Charges               | 410,072            | 854,940            | 767,558            |
| Supplies                               | 56,176             | 79,568             | 31,400             |
| Capital Outlay                         | 0                  | 0                  | 0                  |
| Transfers                              | 0                  | 0                  | 0                  |
| <b>Total Expenditures</b>              | <b>\$3,670,337</b> | <b>\$4,592,828</b> | <b>\$4,502,411</b> |
| <b>Use of Fund Balance</b>             |                    |                    |                    |
| Beginning Fund Balance                 | \$321,982          | \$65,055           | \$0                |
| Additions/(Reductions) to Fund Balance | (256,927)          | (65,055) *         | 0 **               |
| <b>Ending Fund Balance</b>             | <b>\$65,055</b>    | <b>\$0 *</b>       | <b>\$0 **</b>      |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.



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

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

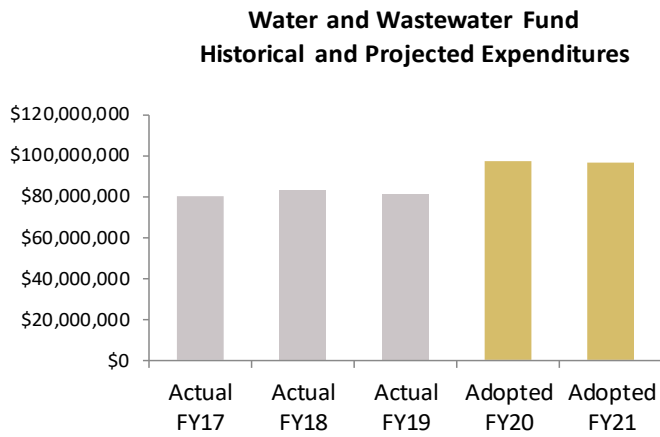
1966 as a Public Trust pursuant to Title 60 of the Oklahoma Statutes, Section 176. The purpose of COTPA is to provide a means of financing municipal public transportation services and functions. The trust indenture provides that COTPA will acquire and operate transportation service and equipment, receive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

# WATER AND WASTEWATER FUND

|  | Actual<br>FY19      | Adopted<br>FY20     | Adopted<br>FY21     |
|--|---------------------|---------------------|---------------------|
| <b>Revenues</b>                        |                     |                     |                     |
| Interest                               | \$311,522           | \$367,085           | \$365,858           |
| Other                                  | 15                  | 0                   | 0                   |
| Service charges                        | 0                   | 0                   | 0                   |
| Transfers                              | 80,800,000          | 95,475,866          | 95,255,941          |
| Fund Balance                           | 0                   | 1,298,249           | 800,000             |
| <b>Total Revenues</b>                  | <b>\$81,111,537</b> | <b>\$97,141,200</b> | <b>\$96,421,799</b> |
| <b>Expenditures</b>                    |                     |                     |                     |
| <b>Water</b>                           |                     |                     |                     |
| Personal Services                      | \$28,892,181        | \$31,669,240        | \$32,435,720        |
| Other Services & Charges               | 17,369,573          | 22,902,426          | 22,323,096          |
| Supplies                               | 8,425,589           | 11,199,157          | 10,594,919          |
| Capital Outlay                         | 0                   | 0                   | 0                   |
| Transfers                              | 0                   | 0                   | 0                   |
| <b>Departmental Total</b>              | <b>\$54,687,342</b> | <b>\$65,770,823</b> | <b>\$65,353,735</b> |
| <b>Wastewater</b>                      |                     |                     |                     |
| Personal Services                      | \$18,549,261        | \$22,382,740        | \$21,691,897        |
| Other Services & Charges               | 6,109,198           | 6,945,798           | 7,338,145           |
| Supplies                               | 1,548,460           | 2,041,839           | 2,038,022           |
| Capital Outlay                         | 0                   | 0                   | 0                   |
| Transfers                              | 0                   | 0                   | 0                   |
| <b>Departmental Total</b>              | <b>\$26,206,919</b> | <b>\$31,370,377</b> | <b>\$31,068,064</b> |
| <b>All Departments</b>                 |                     |                     |                     |
| Personal Services                      | \$47,441,442        | \$54,051,980        | \$54,127,617        |
| Other Services & Charges               | 23,478,771          | 29,848,224          | 29,661,241          |
| Supplies                               | 9,974,048           | 13,240,996          | 12,632,941          |
| Capital Outlay                         | 0                   | 0                   | 0                   |
| Transfers                              | 0                   | 0                   | 0                   |
| <b>Total Expenditures</b>              | <b>\$80,894,261</b> | <b>\$97,141,200</b> | <b>\$96,421,799</b> |
| <b>Use of Fund Balance</b>             |                     |                     |                     |
| Beginning Fund Balance                 | \$2,912,803         | \$3,130,079         | \$800,000           |
| Additions/(Reductions) to Fund Balance | 217,276             | (2,330,079) *       | (800,000) **        |
| <b>Ending Fund Balance</b>             | <b>\$3,130,079</b>  | <b>\$800,000 *</b>  | <b>\$0 **</b>       |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.



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

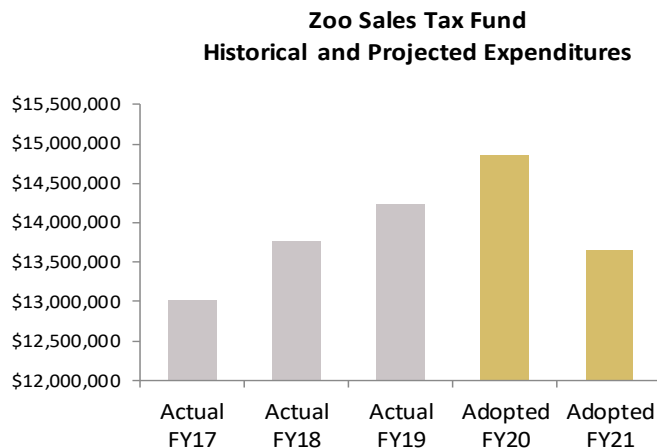


## ZOO SALES TAX FUND

|  | Actual<br>FY19      | Adopted<br>FY20     | Adopted<br>FY21       |
|--|---------------------|---------------------|-----------------------|
| <b>Revenues</b>                        |                     |                     |                       |
| Zoo Sales Tax Revenue                  | \$14,240,968        | \$14,570,373        | \$13,346,522          |
| Interest                               | 3,829               | 0                   | 3,829                 |
| Fund Balance                           | 0                   | 291,407             | 301,798               |
| <b>Total Revenues</b>                  | <b>\$14,244,798</b> | <b>\$14,861,780</b> | <b>\$13,652,149</b>   |
| <b>Expenditures - Zoo</b>              |                     |                     |                       |
| Personal Services                      | \$0                 | \$0                 | \$0                   |
| Other Services & Charges               | 0                   | 0                   | 0                     |
| Supplies                               | 0                   | 0                   | 0                     |
| Capital Outlay                         | 0                   | 0                   | 0                     |
| Transfers                              | 14,244,798          | 14,861,780          | 13,652,149            |
| <b>Total Expenditures</b>              | <b>\$14,244,798</b> | <b>\$14,861,780</b> | <b>\$13,652,149</b>   |
| <b>Use of Fund Balance</b>             |                     |                     |                       |
| Beginning Fund Balance                 | \$0                 | \$0                 | \$0                   |
| Additions/(Reductions) to Fund Balance | 0                   | 0 *                 | (301,798) **          |
| <b>Ending Fund Balance</b>             | <b>\$0</b>          | <b>\$0 *</b>        | <b>(\$301,798) **</b> |

\* Estimated

\*\* Assumes budgeted revenues and expenditures



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

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



The City of  
**OKLAHOMA CITY**