

**APPROVED**

6-18-2024

BY THE OCMFA  
*Amy K. Simpson* Secretary



The City of  
**OKLAHOMA CITY**

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# **Oklahoma City Municipal Facilities Authority Budget**

## **Fiscal Year 2025**

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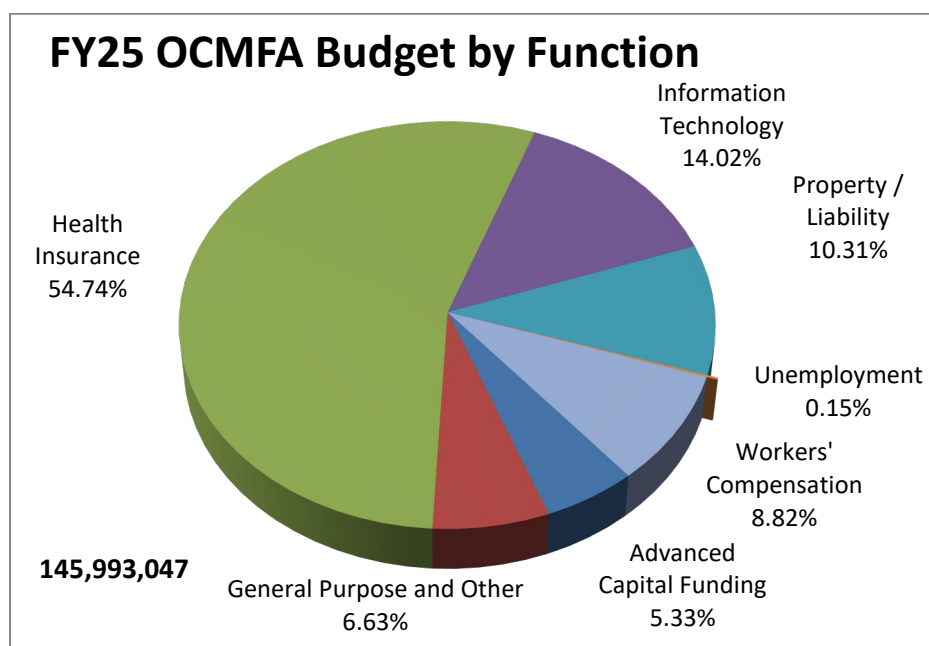
June 18, 2024

## Oklahoma City Municipal Facilities Authority Revenue and Expense Summary

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

### Budget by Function:

The FY25 OCMFA budget is \$145,993,047 and is organized by various functions to allow revenues and expenses for specific activities to be segregated from one another. For example, revenue received in the OCMFA from employer and employee health insurance contributions is deposited in the Health Insurance operating unit where only expenses for employee health benefits are recognized.

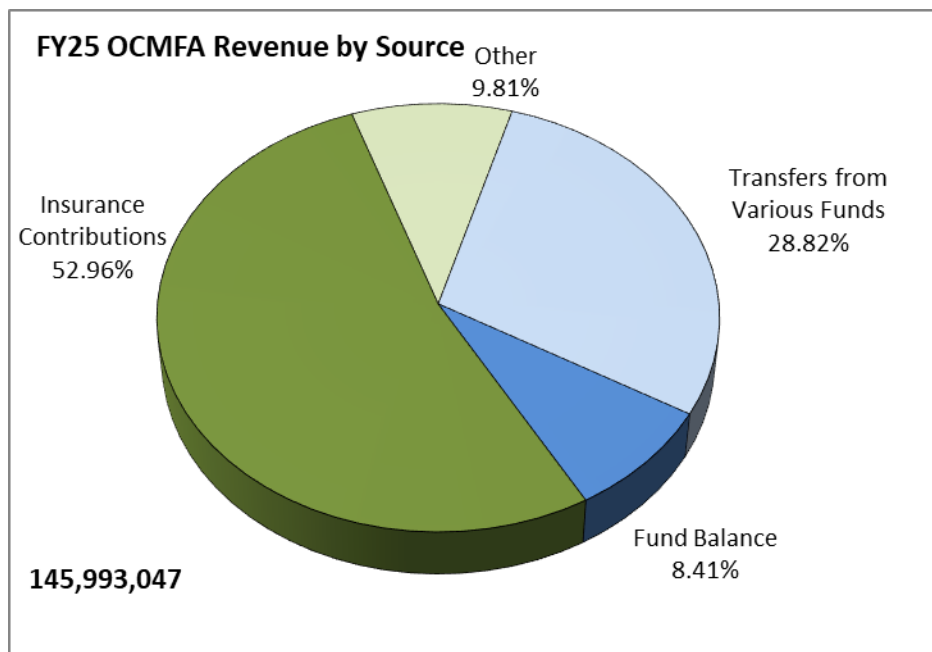


As indicated in the chart above, Health Insurance is the largest category by function at \$79.8 million or 54.74% of the budget. The Risk Management function, consisting of Worker's Compensation, Property and Liability Insurance, and Unemployment, at \$12.8 million, \$15.0 million, and \$225,000 respectively, total to 19.28% of the budget. Advanced Capital Funding totals \$7.7 million or 5.33% of the budget. Through this revolving fund, the OCMFA funds various preliminary project costs, such as Architectural and Engineering (A&E) services, land acquisition, and testing in advance of the bond sale for specific projects. Once the bonds are sold, the G.O. Bond Funds purchase the plans, specifications, rights of way, etc., and construction can begin sooner. The revenue from repayment is then used to fund additional A&E projects for the G.O. Bond program. Information Technology, at \$20.4 million or 14.02% of the budget, funds telephone, internet, and software licensing expenses and training, upgrades, and maintenance for various City-wide computer systems. The General Purpose and Other category combine the budgets for the

remaining operating units including General Purpose, Drainage Capital, Myriad Gardens, and Police Investigations.

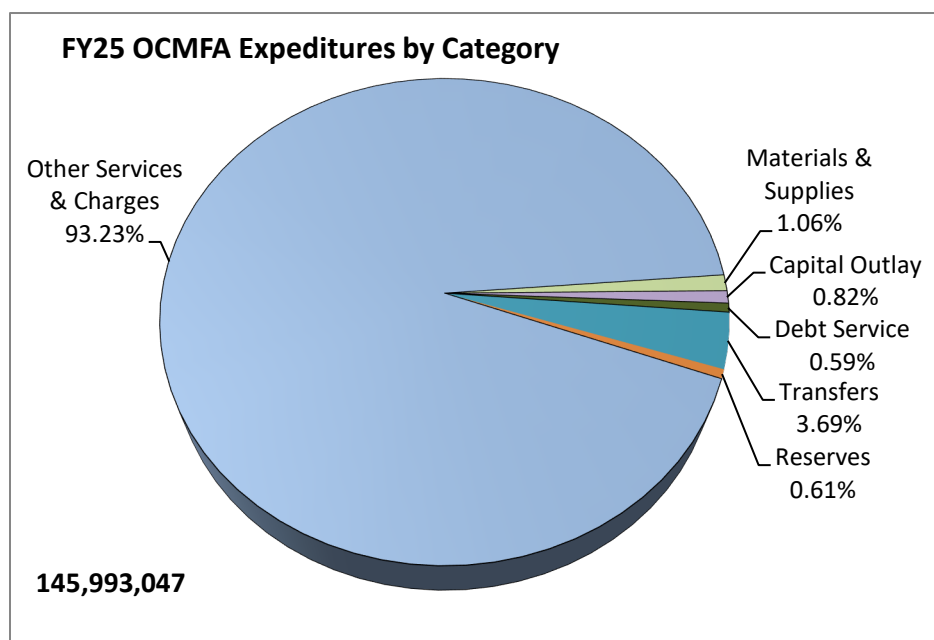
### Revenue by Source:

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



### Expenditures by Category:

The chart below provides an overview of expenditures by category. As previously mentioned, the benefit of using the OCMFA to fund certain activities is the ability to secure multi-year contracts and maintain reserves. The largest expenditure category by function, Other Services and Charges, is consistent with these benefits. Other Services and Charges, \$136 million or 93.23% of expenditures, include expenses for health insurance, worker's compensation claims, software licensing, and fees paid to vendors used by code enforcement. Transfers make up the second largest category at 3.69% of the budget. Materials and Supplies, Capital Outlay, Reserves, and Debt Service make up a relatively small portion of the overall budget.



### Budget Summaries:

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

# Municipal Facilities Authority

Fiscal Year 2025

Proposed Budget

## Summary of Revenues and Expenditures

### Revenues

| Category                     | FY23 Actual        | FY24 Budget        | FY25 Budget        |
|------------------------------|--------------------|--------------------|--------------------|
| Fund Balance                 | 0                  | 14,790,795         | 12,278,762         |
| Interest                     | 1,698,247          | 719,587            | 1,035,708          |
| Fees                         | 3,722,183          | 3,355,585          | 3,947,136          |
| Insurance Contributions      | 72,883,275         | 75,171,508         | 77,315,171         |
| Other                        | 1,996,489          | 2,250,972          | 784,193            |
| Refunds & Reimbursements     | 0                  | 5,100,000          | 7,985,457          |
| Royalties                    | 371,844            | 517,521            | 572,683            |
| Transfers from General Fund  | 3,943,113          | 1,610,990          | 702,185            |
| Transfers from Various Funds | 31,480,641         | 36,165,398         | 41,371,752         |
| <b>Total Revenues</b>        | <b>116,095,792</b> | <b>139,682,356</b> | <b>145,993,047</b> |

### Expenditures

| Category                  | FY23 Actual        | FY24 Budget        | FY25 Budget        |
|---------------------------|--------------------|--------------------|--------------------|
| Other Services & Charges  | 111,621,356        | 130,231,711        | 136,087,352        |
| Materials & Supplies      | 338,777            | 2,303,197          | 1,550,493          |
| Capital Outlay            | 0                  | 480,290            | 1,204,399          |
| Debt Service              | 866,554            | 874,552            | 866,555            |
| Transfers                 | 1,137,537          | 5,222,736          | 5,386,748          |
| Reserves                  | 0                  | 569,870            | 897,500            |
| <b>Total Expenditures</b> | <b>113,964,225</b> | <b>139,682,356</b> | <b>145,993,047</b> |

# Municipal Facilities Authority

Fiscal Year 2025

Proposed Budget

Summary by Sub-Fund

## Revenues

| <b>Fund</b>                    | <b>FY23 Actual</b> | <b>FY24 Budget</b> | <b>FY25 Budget</b> |
|--------------------------------|--------------------|--------------------|--------------------|
| Advanced Capital Funding       | 1,137,835          | 5,100,000          | 7,785,457          |
| Civil Litigation               | 283,336            | 400,000            | 400,000            |
| Drainage Capital               | 88,083             | 2,065,000          | 2,183,975          |
| Emergency Management           | 423,471            | 896,595            | 933,320            |
| General Purpose                | 2,802,336          | 2,688,990          | 2,791,275          |
| Health Insurance               | 74,859,172         | 76,847,542         | 79,893,513         |
| Information Technology         | 7,716,263          | 8,924,205          | 8,866,367          |
| IT Projects                    | 7,228,345          | 12,612,083         | 10,672,981         |
| Myriad Gardens                 | 10,032             | 6,100              | 45,887             |
| Park Oil and Gas Royalties     | 436,835            | 3,638,026          | 4,207,172          |
| Police Investigative Fund      | 72,449             | 71,000             | 57,000             |
| Property & Liability Insurance | 10,437,250         | 14,082,945         | 15,057,000         |
| Unemployment                   | 105,873            | 225,000            | 225,000            |
| Workers' Compensation          | 10,494,511         | 12,124,870         | 12,874,100         |
| <b>Total Revenues</b>          | <b>116,095,792</b> | <b>139,682,356</b> | <b>145,993,047</b> |

# Municipal Facilities Authority

Fiscal Year 2025

Proposed Budget

Summary by Sub-Fund

## Expenditures

| <b>Fund</b>                    | <b>FY23 Actual</b> | <b>FY24 Budget</b> | <b>FY25 Budget</b> |
|--------------------------------|--------------------|--------------------|--------------------|
| Advanced Capital Funding       | 291,052            | 5,100,000          | 7,785,457          |
| Civil Litigation               | 282,886            | 400,000            | 400,000            |
| Drainage Capital               | (33,403)           | 2,065,000          | 2,183,975          |
| Emergency Management           | 447,981            | 896,595            | 933,320            |
| General Purpose                | 2,160,293          | 2,688,990          | 2,791,275          |
| Health Insurance               | 74,064,034         | 76,847,542         | 79,893,513         |
| Information Technology         | 7,725,881          | 8,924,205          | 8,866,367          |
| IT Projects                    | 7,808,106          | 12,612,083         | 10,672,981         |
| Myriad Gardens                 | 0                  | 6,100              | 45,887             |
| Park Oil and Gas Royalties     | 0                  | 3,638,026          | 4,207,172          |
| Police Investigative Fund      | 41,515             | 71,000             | 57,000             |
| Property & Liability Insurance | 8,238,497          | 14,082,945         | 15,057,000         |
| Unemployment                   | 102,993            | 225,000            | 225,000            |
| Workers' Compensation          | 12,834,390         | 12,124,870         | 12,874,100         |
| <b>Total Expenditures</b>      | <b>113,964,225</b> | <b>139,682,356</b> | <b>145,993,047</b> |

## Municipal Facilities Authority

### Advanced Capital Funding

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

#### Revenues

| Description                    | FY23 Actual      | FY24 Budget      | FY25 Budget      |
|--------------------------------|------------------|------------------|------------------|
| Interest                       | 137,835          | 0                | 0                |
| Reimbursements from G.O. Bonds | 0                | 5,100,000        | 7,785,457        |
| Transfer from General Fund     | 1,000,000        | 0                | 0                |
| <b>Total Revenues</b>          | <b>1,137,835</b> | <b>5,100,000</b> | <b>7,785,457</b> |

#### Expenses

| Description                                | FY23 Actual    | FY24 Budget      | FY25 Budget      |
|--|----------------|------------------|------------------|
| Bond Prefunded Project Cost                | (4,731,985)    | 0                | 0                |
| Bond Prefunded Project Cost - A&E          | 2,443,540      | 5,100,000        | 7,785,457        |
| Bond Prefunded Project Cost - Construction | 218            | 0                | 0                |
| Bond Prefunded Project Cost - Land         | 2,189,010      | 0                | 0                |
| Bond Prefunded Utilities                   | 57,460         | 0                | 0                |
| Other Services and Charges                 | 19,900         | 0                | 0                |
| Professional Services - Other              | 312,909        | 0                | 0                |
| <b>Total Expenses</b>                      | <b>291,052</b> | <b>5,100,000</b> | <b>7,785,457</b> |

#### Fund Balance

|  |                  |                    |                     |
|--|------------------|--------------------|---------------------|
| Beginning Fund Balance                 | 8,580,148        | 9,426,930          | 8,180,249 *         |
| Additions/(Reductions) to Fund Balance | 846,783          | (1,246,681) *      | 0 **                |
| <b>Ending Fund Balance</b>             | <b>9,426,930</b> | <b>8,180,249 *</b> | <b>8,180,249 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.



# Municipal Facilities Authority

## Civil Litigation

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

### Revenues

| Description                | FY23 Actual    | FY24 Budget    | FY25 Budget    |
|----------------------------|----------------|----------------|----------------|
| Interest                   | 3,336          | 0              | 0              |
| Transfer from General Fund | 280,000        | 400,000        | 400,000        |
| <b>Total Revenues</b>      | <b>283,336</b> | <b>400,000</b> | <b>400,000</b> |

### Expenses

| Description                   | FY23 Actual    | FY24 Budget    | FY25 Budget    |
|-------------------------------|----------------|----------------|----------------|
| Professional Services - Legal | 282,886        | 400,000        | 400,000        |
| <b>Total Expenses</b>         | <b>282,886</b> | <b>400,000</b> | <b>400,000</b> |

### Fund Balance

|  |               |                  |                   |
|--|---------------|------------------|-------------------|
| Beginning Fund Balance                 | 39,797        | 40,247           | 190,024 *         |
| Additions/(Reductions) to Fund Balance | 451           | 149,777 *        | 0 **              |
| <b>Ending Fund Balance</b>             | <b>40,247</b> | <b>190,024 *</b> | <b>190,024 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### Drainage Capital

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

#### Revenues

| Description                   | FY23 Actual   | FY24 Budget      | FY25 Budget      |
|-------------------------------|---------------|------------------|------------------|
| Fund Balance                  | 0             | 1,950,000        | 2,183,975        |
| Interest                      | 46,628        | 30,000           | 0                |
| Impact Fees - Canadian River  | 5,859         | 5,000            | 0                |
| Impact Fees - Deep Fork Creek | 7,774         | 45,000           | 0                |
| Impact Fees - Deer Creek      | 7,693         | 15,000           | 0                |
| Impact Fees - N. Canadian     | 20,130        | 20,000           | 0                |
| <b>Total Revenues</b>         | <b>88,083</b> | <b>2,065,000</b> | <b>2,183,975</b> |

#### Expenses

| Description                     | FY23 Actual     | FY24 Budget      | FY25 Budget      |
|---------------------------------|-----------------|------------------|------------------|
| Transfer to Capital Improvement | (33,403)        | 2,065,000        | 2,183,975        |
| <b>Total Expenses</b>           | <b>(33,403)</b> | <b>2,065,000</b> | <b>2,183,975</b> |

#### Fund Balance

|  |                  |                    |                   |
|--|------------------|--------------------|-------------------|
| Beginning Fund Balance                 | 2,135,369        | 2,256,855          | 2,339,003 *       |
| Additions/(Reductions) to Fund Balance | 121,486          | 82,148 *           | (2,183,975) **    |
| <b>Ending Fund Balance</b>             | <b>2,256,855</b> | <b>2,339,003 *</b> | <b>155,028 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### Emergency Management

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

#### Revenues

| Description                              | FY23 Actual    | FY24 Budget    | FY25 Budget    |
|--|----------------|----------------|----------------|
| Fund Balance                             | 0              | 0              | 92,000         |
| Interest                                 | 11,811         | 73,275         | 18,000         |
| Transfer from Information Technology ISF | 411,660        | 823,320        | 823,320        |
| <b>Total Revenues</b>                    | <b>423,471</b> | <b>896,595</b> | <b>933,320</b> |

#### Expenses

| Description           | FY23 Actual    | FY24 Budget    | FY25 Budget    |
|-----------------------|----------------|----------------|----------------|
| Telephone             | 447,981        | 896,595        | 933,320        |
| <b>Total Expenses</b> | <b>447,981</b> | <b>896,595</b> | <b>933,320</b> |

#### Fund Balance

|  |                |                  |                   |
|--|----------------|------------------|-------------------|
| Beginning Fund Balance                 | 526,203        | 501,693          | 898,604 *         |
| Additions/(Reductions) to Fund Balance | (24,510)       | 396,911 *        | (92,000) **       |
| <b>Ending Fund Balance</b>             | <b>501,693</b> | <b>898,604 *</b> | <b>806,604 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### General Purpose

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

#### Revenues

| Description                     | FY23 Actual      | FY24 Budget      | FY25 Budget      |
|---------------------------------|------------------|------------------|------------------|
| Fund Balance                    | 0                | 578,000          | 724,090          |
| Interest                        | 23,490           | 20,000           | 40,000           |
| Abandoned and Unsecured Housing | 254,054          | 155,000          | 200,000          |
| Fees - Administration           | 684,135          | 600,000          | 600,000          |
| Fees - Trash & Debris           | 1,473,529        | 1,000,000        | 1,000,000        |
| Fees - Weed Abatement           | 156,677          | 150,000          | 150,000          |
| Transfer from General Fund      | 210,450          | 185,990          | 77,185           |
| <b>Total Revenues</b>           | <b>2,802,336</b> | <b>2,688,990</b> | <b>2,791,275</b> |

#### Expenses

| Description                     | FY23 Actual      | FY24 Budget      | FY25 Budget      |
|---------------------------------|------------------|------------------|------------------|
| Abandoned and Unsecured Housing | 0                | 50,000           | 50,000           |
| Independent Audit               | 26,140           | 27,447           | 27,185           |
| Management Contracts            | 1,337,563        | 1,653,000        | 1,764,090        |
| Miscellaneous                   | 189,221          | 300,000          | 300,000          |
| Miscellaneous Service Contracts | 179,844          | 200,000          | 200,000          |
| Operating Leases                | 108,682          | 120,000          | 0                |
| Other Services and Charges      | 251,868          | 300,000          | 400,000          |
| Professional Services - Legal   | 36,976           | 38,543           | 50,000           |
| Training                        | 30,000           | 0                | 0                |
| <b>Total Expenses</b>           | <b>2,160,293</b> | <b>2,688,990</b> | <b>2,791,275</b> |

#### Fund Balance

|  |                  |                    |                   |
|--|------------------|--------------------|-------------------|
| Beginning Fund Balance                 | 845,580          | 1,487,622          | 1,557,889 *       |
| Additions/(Reductions) to Fund Balance | 642,042          | 70,267 *           | (724,090) **      |
| <b>Ending Fund Balance</b>             | <b>1,487,622</b> | <b>1,557,889 *</b> | <b>833,799 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

# Municipal Facilities Authority

## Health Insurance

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

### Revenues

| Description                          | FY23 Actual       | FY24 Budget       | FY25 Budget       |
|--------------------------------------|-------------------|-------------------|-------------------|
| Interest                             | 395,245           | 0                 | 18,606            |
| Administrative Fees                  | 1,324,406         | 1,520,585         | 2,197,136         |
| COBRA - All Programs                 | 27,035            | 0                 | 0                 |
| Dental - Employee                    | 1,717,115         | 1,662,708         | 1,877,630         |
| Dental - Employer                    | 642,282           | 645,504           | 682,176           |
| EAP - Employer                       | 128,960           | 155,449           | 162,600           |
| HMO - Employee                       | 7,831,594         | 8,153,695         | 8,313,481         |
| HMO - Employer                       | 45,176,100        | 46,349,084        | 47,109,728        |
| Indemnity - Employee                 | 3,189,640         | 3,486,935         | 3,683,714         |
| Indemnity - Employer                 | 13,514,618        | 14,053,274        | 14,734,858        |
| Life - Employee                      | 725,427           | 724,357           | 810,192           |
| Life - Employer                      | 86,499            | 95,951            | 103,392           |
| Medical Service Program Fee          | 41,980            | 0                 | 0                 |
| Reimbursements - Salary and Benefits | 0                 | 0                 | 200,000           |
| Subrogation                          | 58,272            | 0                 | 0                 |
| <b>Total Revenues</b>                | <b>74,859,172</b> | <b>76,847,542</b> | <b>79,893,513</b> |

### Expenses

| Description                         | FY23 Actual       | FY24 Budget       | FY25 Budget       |
|-------------------------------------|-------------------|-------------------|-------------------|
| Building Rental                     | 27,427            | 25,362            | 35,208            |
| Dental Insurance                    | 2,360,294         | 2,308,212         | 2,559,806         |
| Flexible Benefits Plan Admin        | 37,500            | 45,000            | 45,000            |
| Group Term Life Insurance           | 811,721           | 820,308           | 913,584           |
| HMO Premium                         | 52,729,770        | 54,518,790        | 55,423,210        |
| Indemnity Claims                    | 16,583,975        | 17,540,209        | 18,418,572        |
| Machinery and Equipment Maintenance | 298               | 0                 | 0                 |
| Miscellaneous                       | 20,517            | 25,989            | 20,989            |
| Office Supplies                     | 11,702            | 5,000             | 5,000             |
| Other Services and Charges          | 3,279             | 2,593             | 3,600             |
| Other Supplies                      | (1,102)           | 0                 | 0                 |
| Professional Services - Medical     | 1,300,637         | 1,361,079         | 1,908,544         |
| Professional Services - Other       | 175,817           | 175,000           | 340,000           |
| Transfer to General Fund            | 0                 | 0                 | 200,000           |
| Travel and Training                 | 2,200             | 20,000            | 20,000            |
| <b>Total Expenses</b>               | <b>74,064,034</b> | <b>76,847,542</b> | <b>79,893,513</b> |

## Municipal Facilities Authority

### Health Insurance

#### Fund Balance

|  |                          |                            |                             |
|--|--------------------------|----------------------------|-----------------------------|
| Beginning Fund Balance                 | 16,560,159               | 17,355,298                 | 21,182,526 *                |
| Additions/(Reductions) to Fund Balance | <u>795,139</u>           | <u>3,827,228 *</u>         | <u>0 **</u>                 |
| <b>Ending Fund Balance</b>             | <b><u>17,355,298</u></b> | <b><u>21,182,526 *</u></b> | <b><u>21,182,526 **</u></b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### Information Technology

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

#### Revenues

| Description                              | FY23 Actual      | FY24 Budget      | FY25 Budget      |
|--|------------------|------------------|------------------|
| Fund Balance                             | 0                | 1,020,036        | 917,974          |
| Interest                                 | 27,069           | 86               | 59,500           |
| Loan Repayment                           | 0                | 866,555          | 0                |
| Transfer from General Fund               | 0                | 800,000          | 0                |
| Transfer from Information Technology ISF | 7,689,194        | 6,237,528        | 7,888,893        |
| <b>Total Revenues</b>                    | <b>7,716,263</b> | <b>8,924,205</b> | <b>8,866,367</b> |

#### Expenses

| Description                     | FY23 Actual      | FY24 Budget      | FY25 Budget      |
|---------------------------------|------------------|------------------|------------------|
| Debt Interest                   | 182,297          | 164,599          | 137,189          |
| Debt Principal                  | 684,258          | 709,953          | 729,366          |
| Microsoft Licensing             | 2,926,646        | 4,144,504        | 5,215,750        |
| Miscellaneous                   | 86,210           | 67,635           | 357,974          |
| Miscellaneous Service Contracts | 2,726,947        | 1,741,670        | 1,782,133        |
| Other Services and Charges      | 241              | 14,403           | 0                |
| Telephone                       | 789,342          | 907,526          | 643,955          |
| Transfer to IT ISF              | 329,940          | 0                | 0                |
| Wireless Cellular Services      | 0                | 1,173,915        | 0                |
| <b>Total Expenses</b>           | <b>7,725,881</b> | <b>8,924,205</b> | <b>8,866,367</b> |

#### Fund Balance

|  |                  |                    |                   |
|--|------------------|--------------------|-------------------|
| Beginning Fund Balance                 | 1,073,092        | 1,063,475          | 1,267,310 *       |
| Additions/(Reductions) to Fund Balance | (9,617)          | 203,835 *          | (917,974) **      |
| <b>Ending Fund Balance</b>             | <b>1,063,475</b> | <b>1,267,310 *</b> | <b>349,336 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

# Municipal Facilities Authority

## IT Projects

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

### Revenues

| Description                              | FY23 Actual      | FY24 Budget       | FY25 Budget       |
|--|------------------|-------------------|-------------------|
| Fund Balance                             | 0                | 8,177,848         | 4,857,042         |
| Interest                                 | 183,321          | 0                 | 125,000           |
| Miscellaneous                            | 598              | 0                 | 0                 |
| Transfer from Capital Improvement        | 925,000          | 0                 | 0                 |
| Transfer from General Fund               | 2,348,000        | 0                 | 0                 |
| Transfer from Information Technology ISF | 3,771,426        | 4,434,235         | 5,690,939         |
| <b>Total Revenues</b>                    | <b>7,228,345</b> | <b>12,612,083</b> | <b>10,672,981</b> |

### Expenses

| Description                              | FY23 Actual      | FY24 Budget       | FY25 Budget       |
|--|------------------|-------------------|-------------------|
| Accela Licensing                         | 252,140          | 254,715           | 514,904           |
| Cityworks Software                       | 193,000          | 199,600           | 207,584           |
| Computer Supplies                        | 5,525            | 2,124,462         | 1,082,250         |
| GIS Systems                              | 0                | 390,000           | 525,000           |
| Microsoft Licensing                      | 750,167          | 1,731,650         | 1,634,229         |
| Miscellaneous Service Contracts          | 1,866,659        | 7,345,696         | 6,143,054         |
| Network Supplies                         | 32,969           | 0                 | 0                 |
| Other Services and Charges               | 162              | 0                 | 0                 |
| Professional Services - Other            | 4,473,840        | 35,000            | 35,000            |
| Professional Support Services            | 0                | 340,000           | 340,000           |
| Time Keeping System                      | 194,188          | 110,960           | 110,960           |
| Training                                 | 98,456           | 80,000            | 80,000            |
| Transfer from Information Technology ISF | (59,000)         | 0                 | 0                 |
| <b>Total Expenses</b>                    | <b>7,808,106</b> | <b>12,612,083</b> | <b>10,672,981</b> |

### Fund Balance

|  |                  |                    |                |
|--|------------------|--------------------|----------------|
| Beginning Fund Balance                 | 6,629,484        | 6,049,724          | 4,857,042 *    |
| Additions/(Reductions) to Fund Balance | (579,761)        | (1,192,682) *      | (4,857,042) ** |
| <b>Ending Fund Balance</b>             | <b>6,049,724</b> | <b>4,857,042 *</b> | <b>0 **</b>    |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.



## Municipal Facilities Authority

### Myriad Gardens

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

#### Revenues

| Description                | FY23 Actual   | FY24 Budget  | FY25 Budget   |
|----------------------------|---------------|--------------|---------------|
| Fund Balance               | 0             | 0            | 40,618        |
| Interest                   | 727           | 100          | 1,644         |
| Rental - Bldg Arts Council | 9,305         | 6,000        | 3,625         |
| <b>Total Revenues</b>      | <b>10,032</b> | <b>6,100</b> | <b>45,887</b> |

#### Expenses

| Description                        | FY23 Actual | FY24 Budget  | FY25 Budget   |
|------------------------------------|-------------|--------------|---------------|
| Non-Capital Furniture and Fixtures | 0           | 6,100        | 0             |
| Other Services and Charges         | 0           | 0            | 40,618        |
| Other Supplies                     | 0           | 0            | 5,269         |
| <b>Total Expenses</b>              | <b>0</b>    | <b>6,100</b> | <b>45,887</b> |

#### Fund Balance

|  |               |                 |               |
|--|---------------|-----------------|---------------|
| Beginning Fund Balance                 | 29,856        | 39,888          | 40,723 *      |
| Additions/(Reductions) to Fund Balance | 10,032        | 835 *           | (40,618) **   |
| <b>Ending Fund Balance</b>             | <b>39,888</b> | <b>40,723 *</b> | <b>105 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### Park Oil and Gas Royalties

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

#### Revenues

| Description           | FY23 Actual    | FY24 Budget      | FY25 Budget      |
|-----------------------|----------------|------------------|------------------|
| Fund Balance          | 0              | 3,064,911        | 3,443,063        |
| Interest              | 64,992         | 55,594           | 191,426          |
| Royalties - Parks     | 371,844        | 517,521          | 572,683          |
| <b>Total Revenues</b> | <b>436,835</b> | <b>3,638,026</b> | <b>4,207,172</b> |

#### Expenses

| Description                 | FY23 Actual | FY24 Budget      | FY25 Budget      |
|-----------------------------|-------------|------------------|------------------|
| Contingency                 | 0           | 480,290          | 1,204,399        |
| Transfer to OCPPA           | 0           | 40,000           | 40,000           |
| Transfer to Special Purpose | 0           | 3,117,736        | 2,962,773        |
| <b>Total Expenses</b>       | <b>0</b>    | <b>3,638,026</b> | <b>4,207,172</b> |

#### Fund Balance

|  |                  |                    |                  |
|--|------------------|--------------------|------------------|
| Beginning Fund Balance                 | 2,778,353        | 3,215,188          | 3,499,615 *      |
| Additions/(Reductions) to Fund Balance | 436,835          | 284,427 *          | (3,443,063) **   |
| <b>Ending Fund Balance</b>             | <b>3,215,188</b> | <b>3,499,615 *</b> | <b>56,552 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### Police Investigative Fund

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

#### Revenues

| Description                    | FY23 Actual   | FY24 Budget   | FY25 Budget   |
|--------------------------------|---------------|---------------|---------------|
| Fund Balance                   | 0             | 0             | 20,000        |
| Interest                       | 2,449         | 1,000         | 2,000         |
| Transfer from Asset Forfeiture | 70,000        | 70,000        | 35,000        |
| <b>Total Revenues</b>          | <b>72,449</b> | <b>71,000</b> | <b>57,000</b> |

#### Expenses

| Description                | FY23 Actual   | FY24 Budget   | FY25 Budget   |
|----------------------------|---------------|---------------|---------------|
| Expenditure Reimbursements | 41,515        | 71,000        | 57,000        |
| <b>Total Expenses</b>      | <b>41,515</b> | <b>71,000</b> | <b>57,000</b> |

#### Fund Balance

|  |                |                  |                   |
|--|----------------|------------------|-------------------|
| Beginning Fund Balance                 | 113,696        | 144,630          | 120,803 *         |
| Additions/(Reductions) to Fund Balance | 30,935         | (23,827) *       | (20,000) **       |
| <b>Ending Fund Balance</b>             | <b>144,630</b> | <b>120,803 *</b> | <b>100,803 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### Property & Liability Insurance

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

#### Revenues

| Description                       | FY23 Actual       | FY24 Budget       | FY25 Budget       |
|-----------------------------------|-------------------|-------------------|-------------------|
| Interest                          | 124,553           | 60,000            | 100,000           |
| Transfer from Capital Improvement | 2,013,238         | 0                 | 0                 |
| Transfer from Risk ISF            | 8,299,459         | 14,022,945        | 14,957,000        |
| <b>Total Revenues</b>             | <b>10,437,250</b> | <b>14,082,945</b> | <b>15,057,000</b> |

#### Expenses

| Description                        | FY23 Actual      | FY24 Budget       | FY25 Budget       |
|------------------------------------|------------------|-------------------|-------------------|
| Non-Capital Furniture and Fixtures | 17,564           | 0                 | 0                 |
| Other Services and Charges         | 0                | 0                 | 100,000           |
| Property and Liability Insurance   | 8,093,966        | 13,213,445        | 14,100,000        |
| Property Claims                    | 126,967          | 869,500           | 857,000           |
| <b>Total Expenses</b>              | <b>8,238,497</b> | <b>14,082,945</b> | <b>15,057,000</b> |

#### Fund Balance

|  |                  |                    |                     |
|--|------------------|--------------------|---------------------|
| Beginning Fund Balance                 | 5,294,179        | 7,492,932          | 6,043,021 *         |
| Additions/(Reductions) to Fund Balance | 2,198,753        | (1,449,911) *      | 0 **                |
| <b>Ending Fund Balance</b>             | <b>7,492,932</b> | <b>6,043,021 *</b> | <b>6,043,021 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### Unemployment

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

#### Revenues

| Description                | FY23 Actual    | FY24 Budget    | FY25 Budget    |
|----------------------------|----------------|----------------|----------------|
| Interest                   | 1,210          | 0              | 0              |
| Transfer from General Fund | 104,663        | 225,000        | 225,000        |
| <b>Total Revenues</b>      | <b>105,873</b> | <b>225,000</b> | <b>225,000</b> |

#### Expenses

| Description           | FY23 Actual    | FY24 Budget    | FY25 Budget    |
|-----------------------|----------------|----------------|----------------|
| Unemployment          | 102,993        | 225,000        | 225,000        |
| <b>Total Expenses</b> | <b>102,993</b> | <b>225,000</b> | <b>225,000</b> |

#### Fund Balance

|  |               |                |                 |
|--|---------------|----------------|-----------------|
| Beginning Fund Balance                 | 42,911        | 45,790         | 6,064 *         |
| Additions/(Reductions) to Fund Balance | 2,879         | (39,726) *     | 0 **            |
| <b>Ending Fund Balance</b>             | <b>45,790</b> | <b>6,064 *</b> | <b>6,064 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.

## Municipal Facilities Authority

### Workers' Compensation

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

#### Revenues

| Description            | FY23 Actual       | FY24 Budget       | FY25 Budget       |
|------------------------|-------------------|-------------------|-------------------|
| Interest               | 672,560           | 449,969           | 449,969           |
| Loan Repayment         | 386,037           | 447,531           | 447,531           |
| Miscellaneous          | 522,540           | 650,000           | 0                 |
| Subrogation            | 612,710           | 0                 | 0                 |
| Transfer from Risk ISF | 8,300,664         | 10,577,370        | 11,976,600        |
| <b>Total Revenues</b>  | <b>10,494,511</b> | <b>12,124,870</b> | <b>12,874,100</b> |

#### Expenses

| Description                        | FY23 Actual       | FY24 Budget       | FY25 Budget       |
|------------------------------------|-------------------|-------------------|-------------------|
| Insurance Reserve                  | 0                 | 569,870           | 897,500           |
| Miscellaneous                      | (604)             | 0                 | 0                 |
| Miscellaneous Service Contracts    | 20,364            | 20,000            | 20,000            |
| Non-Capital Furniture and Fixtures | 32,944            | 0                 | 0                 |
| Other Insurance                    | 0                 | 350,000           | 400,000           |
| Other Services and Charges         | 61,688            | 0                 | 0                 |
| Other Supplies                     | 327               | 0                 | 0                 |
| Professional Services - Legal      | 279,375           | 335,000           | 335,000           |
| Professional Services - Other      | 0                 | 450,000           | 0                 |
| Safety Equipment and Supplies      | 153,242           | 100,000           | 100,000           |
| Taxes                              | 701,693           | 800,000           | 875,000           |
| Transfer to OCPPA                  | 900,000           | 0                 | 0                 |
| Workers' Comp Admin                | 648,223           | 1,000,000         | 471,600           |
| Workers' Comp Claims               | 10,037,137        | 8,500,000         | 9,775,000         |
| <b>Total Expenses</b>              | <b>12,834,390</b> | <b>12,124,870</b> | <b>12,874,100</b> |

#### Fund Balance

|  |                   |                     |                      |
|--|-------------------|---------------------|----------------------|
| Beginning Fund Balance                 | 33,503,797        | 31,163,918          | 32,100,080 *         |
| Additions/(Reductions) to Fund Balance | (2,339,879)       | 936,162 *           | 897,500 **           |
| <b>Ending Fund Balance</b>             | <b>31,163,918</b> | <b>32,100,080 *</b> | <b>32,997,580 **</b> |

\* Estimated.

\*\* Assumes budgeted revenues and expenditures.