



# MEMORANDUM

Council Agenda  
Item No. IX.C.1&2.  
3/1/2016

## The City of OKLAHOMA CITY

### **PUBLIC HEARING HELD.**

TO: Mayor and City Council

FROM: James D. Couch, City Manager

1. Public hearing.
2. Resolution adopting an amendment to the Fiscal Year 2016 budget for the Capital Improvement Projects Fund; the Debt Service Fund; the Hotel/Motel Tax Fund; the Internal Service Fund; the MAPS 3 Sales Tax Fund; and the Special Purpose Fund; and directing filing.

#### Background

The following is a summary of the proposed changes to the Fiscal Year 2016 budget.

#### **Capital Improvement Projects Fund – Ball Park**

The Capital Improvements Projects Fund is being increased by one million dollars. This change is needed in order to fund the replacement of the Chickasaw Bricktown Ballpark scoreboard which is expected to cost approximately \$2.0 million, one million of which will be funded by this increase. Fund balance will be the revenue source for this change, leaving approximately \$13.8 million (22.8%) unbudgeted reserve.

#### **Capital Improvement Projects Fund – Bicentennial Park Improvements**

The Capital Improvements Projects Fund is in need of an additional \$950,000 in budget authority in order to fund projects related to the relocation of the Arts Festival to Bicentennial Park. Upgrades would include electrical outlets, WIFI, and other enhancements required to host the event at the new site. This increase is funded by a transfer from the Oklahoma City Economic Develop Trust (OCEDT).

#### **Capital Improvement Projects Fund – Capitol Hill Library Improvements**

On July 1, 2014 the City Council authorized a budget of \$1.16 million from Tax Increment District Two in order to supplement the renovation and expansion of the Capitol Hill Library, located at 334 Southwest 26th Street (Item VIII.N.). OCEDT has already transferred \$330,000 this fiscal year and will transfer the remaining \$850,000 upon adoption of this

amendment. Additional authority is needed to expend the \$850,000 for the library project.

The total change to the Capital Improvements Project Fund is \$2.8 million.

#### **Debt Service Fund – Realignment**

The Debt Service Fund is amended each year to align with the budget approved by the County Excise board. Since the County approves the budget after the City's fiscal year begins, the original adopted budget was an estimate. The amended budget increases anticipated revenue and expenses by \$5,233,665.

#### **Hotel / Motel Tax Fund – Revenue**

In the current fiscal year Hotel / Motel tax revenue has been coming in higher than expected resulting in the need for additional budget authority to allow the revenue to be transferred to the Oklahoma City Public Property Authority as required by the revenue bond indentures; this higher than expected revenue will be used to fund \$946,110 in additional transfers.

#### **Special Purpose Fund – Railroad Quiet Zone**

This fund is used to provide roadway improvements relating to maintaining the Railroad Quiet Zone as approved by Council on March 24, 2015 (Item VII.S.). The Special Purpose Fund is being increased by \$142,000 to provide budget authority to expend fund balance that was not budgeted in the current fiscal year.

#### **Special Purpose Fund – ODOT City Match**

The City transferred General Obligation Bond revenue to the Oklahoma Department of Transportation (ODOT) in order to fund the City's match portion of joint road projects. Expenditures for the project were below initial estimates and the unused portion of City match was returned by ODOT in the amount of \$655,000. Since this revenue was not expected in the current year, additional authority is needed in order to expend these funds. The returned funds will be the revenue source for the increase.

#### **Audit Recommendations**

The City Auditor's audit of the MAPS for Kids Fund and the MAPS 3 Sales Tax Fund, made several recommendations for corrections that would enhance compliance with the ordinances creating each respective tax as well as correct some misapplied charges made for support operations.

The first correction pertains to the 1% for the arts program. Following

the Council's adoption of the program, City staff created dedicated accounts where funds for the program were transferred to and expenses for projects were recorded. The City Auditor recommends that transfers into the dedicated 1% for the Arts accounts that originated out of the restricted funds such as MAPS for Kids and MAPS 3 Sales Tax should have been expensed directly out of the original funds. Additional budget authority is required in order to transfer moneys back to the originating fund.

The second correction involves charges for information technology support that were either applied to the incorrect fund or in the wrong amount. Additional authority is needed in order to return these charges to the appropriate funds.

Funds requiring amendment to address audit recommendations:

- The Special Purpose Fund is being increased by \$400,000 using fund balance (non-operating, exempt from unbudgeted reserve requirements)
- The MAPS 3 Sales Tax Fund is being increased by \$400,000 with revenue from the Special Purpose Fund (non-operating, exempt from unbudgeted reserve requirements)
- The Internal Service Fund is being increased by \$123,269 using fund balance (\$507,615 2.13% remaining unbudgeted fund balance)

No other City funds are being amended. The net effect on the total budget for the City is an increase in expenses and revenue of \$10,300,044. The City's total budget for FY16 will be \$1,273,509,571.

The resolution today amends the FY16 budget for the City of Oklahoma City and directs that the amended budget be filed and administered according to the provisions of the Oklahoma Municipal Budget Act.

Review Finance Department

Recommendation: Public hearing be held and Resolution be adopted.

Attachment

RESOLUTION

**RESOLUTION ADOPTING AN AMENDMENT TO THE FISCAL YEAR 2016 BUDGET FOR THE CAPITAL IMPROVEMENT PROJECTS FUND; THE DEBT SERVICE FUND; THE HOTEL/MOTEL TAX FUND; THE INTERNAL SERVICE FUND; THE MAPS 3 SALES TAX FUND; AND THE SPECIAL PURPOSE FUND; AND DIRECTING FILING.**

**WHEREAS**, The City of Oklahoma City prepares and operates its annual budget under the Municipal Budget Act (11 O.S. 1991, §17-201 *et seq.*); and

**WHEREAS**, the Mayor and Council of the City of Oklahoma City desire to conduct the public hearing on the proposed amendment to the annual budget for Fiscal Year 2016 on March 1, 2016, during the City Council meeting.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of The City of Oklahoma City that the March 1, 2016, amendment to the annual budget for The City of Oklahoma City for the Fiscal Year 2016; attached and hereby incorporated, be adopted; and

**BE IT FURTHER RESOLVED** by the Mayor and Council of The City of Oklahoma City that the budget, as amended, of The City of Oklahoma City for Fiscal Year 2016 be filed and administered according to the provisions of the Oklahoma Municipal Budget Act.

**ADOPTED** by the Council and signed by the Mayor of The City of Oklahoma City this 1st day of March, 2016.

THE CITY OF OKLAHOMA CITY

  
\_\_\_\_\_  
VICE MAYOR

ATTEST: (Seal)

  
CITY CLERK



REVIEWED for form and legality

  
\_\_\_\_\_  
ASSISTANT MUNICIPAL COUNSELOR

## REVENUE SUMMARY

	Original FY16	Amendment #2	Adopted FY16
<b>Operating Funds</b>			
<b>General Operating Funds</b>			
General Fund	\$435,569,108	\$0	\$435,569,108
Internal Service Fund	53,154,465	123,269	53,277,734
<b>Total General Operating Funds</b>	<b>\$488,723,573</b>	<b>\$123,269</b>	<b>\$488,846,842</b>
<b>Special Revenue Funds</b>			
Court Administration and Training Fund	\$2,273,602	\$0	\$2,273,602
Emergency Management Fund	8,465,643	0	8,465,643
Fire Sales Tax Fund	45,329,593	0	45,329,593
Hotel/Motel Tax Fund*	11,680,847	430,050	12,110,897
Medical Service Program Fund	6,853,081	0	6,853,081
MAPS Operations Fund*	1,005,866	0	1,005,866
MAPS3 Use Tax Fund	3,085,156	0	3,085,156
OCMAPS Sales Tax Fund*	693,970	0	693,970
Police Sales Tax Fund*	42,497,043	0	42,497,043
Police/Fire Capital Equip. Use Tax Fund	0	0	0
Zoo Sales Tax Fund	14,279,300	0	14,279,300
<b>Total Special Revenue Funds</b>	<b>\$136,164,101</b>	<b>\$430,050</b>	<b>\$136,594,151</b>
<b>Enterprise Funds</b>			
Airports Cash Fund	\$17,366,497	\$0	\$17,366,497
Solid Waste Management Cash Fund	11,761,276	0	11,761,276
Storm Water Drainage Utility*	16,484,516	0	16,484,516
Public Transportation & Parking Cash Fund	3,226,307	0	3,226,307
Water/Wastewater Cash Fund	88,110,578	0	88,110,578
<b>Total Enterprise Funds</b>	<b>\$136,949,174</b>	<b>\$0</b>	<b>\$136,949,174</b>
<b>Subtotal Operating Funds</b>	<b>\$761,836,848</b>	<b>\$553,319</b>	<b>\$762,390,167</b>
Less Operating Interfund Transfers (1)	(93,406,894)	0	(93,406,894)
<b>Total Operating Funds</b>	<b>\$668,429,954</b>	<b>\$553,319</b>	<b>\$668,983,273</b>
<b>Non-Operating Funds</b>			
<b>Capital Improvements</b>			
Capital Improvement Projects Fund	\$71,036,021	\$2,800,000	\$73,836,021
City and Schools Cap. Proj. Use Tax Fund	2,846,769	0	2,846,769
Hotel/Motel Tax Fund*	8,662,632	516,060	9,178,692
MAPS Operations Fund*	4,127,652	0	4,127,652
MAPS Sales Tax Fund*	556,154	0	556,154
MAPS3 Sales Tax Fund	298,351,906	400,000	298,751,906
MAPS3 Use Tax Fund	35,137,133	0	35,137,133
Oklahoma City TIF Fund	850,000	0	850,000
Oklahoma City Sports Facilities Sales Tax Fund	425,127	0	425,127
Oklahoma City Sports Facilities Use Tax Fund	539,010	0	539,010
Police Sales Tax Fund*	7,635,225	0	7,635,225
Police/Fire Equipment Cap. Sales Tax Fund	7,384,426	0	7,384,426
Storm Water Drainage Fund*	5,709,616	0	5,709,616
Street & Alley Fund	452,527	0	452,527
<b>Total Capital Improvements</b>	<b>\$443,714,198</b>	<b>\$3,716,060</b>	<b>\$447,430,258</b>

	Original FY16	Amendment #2	Adopted FY16
<b>Other</b>			
Asset Forfeiture Fund	2,798,428	0	2,798,428
Debt Service Fund	106,893,456	5,233,665	112,127,121
Grants Management Fund	32,828,814	0	32,828,814
OKC Improvement & Special Assess Dist.	2,757,000	0	2,757,000
Special Purpose Fund	21,890,403	1,197,000	23,087,403
<b>Total Other</b>	<b>\$167,168,101</b>	<b>\$6,430,665</b>	<b>\$173,598,766</b>
<b>Total Non-Operating</b>	<b>\$610,882,299</b>	<b>\$10,146,725</b>	<b>\$621,029,024</b>
<b>Subtotal All Funds</b>	<b>\$1,279,312,253</b>	<b>\$10,700,044</b>	<b>\$1,290,012,297</b>
Less Interfund Transfers (2)	(16,102,726)	(400,000)	(16,502,726)
<b>Total All Funds</b>	<b>\$1,263,209,527</b>	<b>\$10,300,044</b>	<b>\$1,273,509,571</b>

**NOTES:**

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

## EXPENDITURE SUMMARY

	Original FY16	Amendment #2	Adopted FY16
<b>Operating Funds</b>			
<b>General Operating Funds</b>			
General Fund	\$435,569,108	\$0	\$435,569,108
Internal Service Fund	53,154,465	123,269	53,277,734
<b>Total General Operating Funds</b>	<b>\$488,723,573</b>	<b>\$123,269</b>	<b>\$488,846,842</b>
<b>Special Revenue Funds</b>			
Court Admin. and Training Fund	\$2,273,602	\$0	\$2,273,602
Emergency Management Fund	8,465,643	0	8,465,643
Fire Sales Tax Fund	45,329,593	0	45,329,593
Hotel/Motel Tax Fund*	11,680,847	430,050	12,110,897
MAPS Operations Fund*	1,005,866	0	1,005,866
MAPS 3 Use Tax Fund	3,085,156	0	3,085,156
Medical Service Program Fund	6,853,081	0	6,853,081
OCMAPS Sales Tax Fund*	693,970	0	693,970
Police Sales Tax Fund*	42,497,043	0	42,497,043
Police/Fire Cap. Equip. Use Tax Fund	0	0	0
Zoo Sales Tax Fund	14,279,300	0	14,279,300
<b>Total Special Revenue Funds</b>	<b>\$136,164,101</b>	<b>\$430,050</b>	<b>\$136,594,151</b>
<b>Enterprise Funds</b>			
Airports Cash Fund	\$17,366,497	\$0	\$17,366,497
Solid Waste Management Cash Fund	11,761,276	0	11,761,276
Storm Water Drainage Utility Fund*	16,484,516	0	16,484,516
Public Transp. & Parking Cash Fund	3,226,307	0	3,226,307
Water/Wastewater Cash Fund	88,110,578	0	88,110,578
<b>Total Enterprise Funds</b>	<b>\$136,949,174</b>	<b>\$0</b>	<b>\$136,949,174</b>
<b>Subtotal Operating Funds</b>	<b>\$761,836,848</b>	<b>\$553,319</b>	<b>\$762,390,167</b>
Less Interfund Transfers (1)	(93,406,894)	0	(93,406,894)
<b>Total Operating Funds</b>	<b>\$668,429,954</b>	<b>\$553,319</b>	<b>\$668,983,273</b>

	Original FY16	Amendment #2	Adopted FY16
<b>Non-Operating Funds</b>			
<b>Capital Improvements</b>			
Capital Improvement Projects Fund	\$71,036,021	\$2,800,000	\$73,836,021
City & Sch Cap Proj Use Tax Fund	2,846,769	0	2,846,769
Hotel/Motel Tax Fund*	8,662,632	516,060	9,178,692
MAPS Operations Fund*	4,127,652	0	4,127,652
MAPS Sales Tax Fund*	556,154	0	556,154
MAPS 3 Sales Tax Fund	298,351,906	400,000	298,751,906
MAPS 3 Use Tax Fund	35,137,133	0	35,137,133
OKC Sports Facilities Sales Tax Fund	425,127	0	425,127
OKC Sports Facilities Use Tax Fund	539,010	0	539,010
OKC Tax Increment Financing Fund	850,000	0	850,000
Police Sales Tax Fund*	7,635,225	0	7,635,225
Police/Fire Cap Equip Sales Tax Fund	7,384,426	0	7,384,426
Storm Water Drainage Utility Fund*	5,709,616	0	5,709,616
Street & Alley Fund	452,527	0	452,527
<b>Total Capital Improvements</b>	<b>\$443,714,198</b>	<b>\$3,716,060</b>	<b>\$447,430,258</b>
<b>Other</b>			
Asset Forfeiture Fund	2,798,428	0	2,798,428
Debt Service Fund	106,893,456	5,233,665	112,127,121
Grants Management Fund	32,828,814	0	32,828,814
OKC Improv. & Special Assess Dist.	2,757,000	0	2,757,000
Special Purpose Fund	21,890,403	1,197,000	23,087,403
<b>Total Other</b>	<b>\$167,168,101</b>	<b>\$6,430,665</b>	<b>\$173,598,766</b>
<b>Total Non-Operating</b>	<b>\$610,882,299</b>	<b>\$10,146,725</b>	<b>\$621,029,024</b>
<b>Subtotal All Funds</b>	<b>\$1,279,312,253</b>	<b>\$10,700,044</b>	<b>\$1,290,012,297</b>
Less Interfund Transfers (2)	(16,102,726)	(400,000)	(16,502,726)
<b>Grand Total All Funds</b>	<b>\$1,263,209,527</b>	<b>\$10,300,044</b>	<b>\$1,273,509,571</b>

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

	Original FY16	Amendment #2	Adopted FY16
<b>(1) Transfers between Operating Funds</b>			
Gen Fund Transfer to Emerg Mgmt	\$3,245,454	\$0	\$3,245,454
Gen Fund Transfer to MAPS Oper	0	0	0
Gen Fund to Transit Fund via COTPA	2,871,699	0	2,871,699
Gen Fund to City & Schools Use Tax Fund	0	0	0
Various Funds to Internal Service Fund	51,213,628	0	51,213,628
Fire Sales Tax to General Fund	12,067,656	0	12,067,656
Police Sales Tax to General Fund	9,154,838	0	9,154,838
Various Funds Admin Pmts to Gen Fund	14,853,619	0	14,853,619
<b>Total</b>	<b>\$93,406,894</b>	<b>\$0</b>	<b>\$93,406,894</b>
<b>(2) Transfers to Non-Operating Funds</b>			
Various to CIP Fund	\$15,719,805	\$0	\$15,719,805
Grant Fund to Various Funds	164,372	0	164,372
Special Purpose to Various Funds	0	400,000	400,000
Various Funds to Special Purpose	216,399	0	216,399
Various Funds to Grant Funds	2,150	0	2,150
<b>Total</b>	<b>\$16,102,726</b>	<b>\$400,000</b>	<b>\$16,502,726</b>

## CAPITAL IMPROVEMENT PROJECTS FUND

	Original FY16	Amendment #2	Adopted FY16
<b>Revenues</b>			
Operating Transfer	\$16,364,805	\$0	\$16,364,805
Interest	311,500	0	311,500
Other Revenue	168,500	2,800,000	2,968,500
Fund Balance	38,924,879	0	38,924,879
Reserve for Outstanding Encumbrances	15,266,337	0	15,266,337
<b>Total Revenues</b>	<b><u>\$71,036,021</u></b>	<b><u>\$2,800,000</u></b>	<b><u>\$73,836,021</u></b>
<b>Expenditures</b>			
<b>City Clerk</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	143,416	0	143,416
Supplies	72,491	0	72,491
Capital Outlay	0	0	0
Transfers	0	0	0
<b>Department Total</b>	<b><u>\$215,907</u></b>	<b><u>\$0</u></b>	<b><u>\$215,907</u></b>
<b>City Manager's Office</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,432,824	0	1,432,824
Supplies	260,310	0	260,310
Capital Outlay	498,566	0	498,566
Transfers	0	0	0
<b>Department Total</b>	<b><u>\$2,191,700</u></b>	<b><u>\$0</u></b>	<b><u>\$2,191,700</u></b>
<b>Development Services</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,101,889	0	1,101,889
Supplies	17,377	0	17,377
Capital Outlay	158,154	0	158,154
Transfers	0	0	0
<b>Department Total</b>	<b><u>\$1,277,420</u></b>	<b><u>\$0</u></b>	<b><u>\$1,277,420</u></b>
<b>Finance</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	221,463	0	221,463
Supplies	1,076	0	1,076
Capital Outlay	0	0	0
Transfers	0	0	0
<b>Department Total</b>	<b><u>\$222,539</u></b>	<b><u>\$0</u></b>	<b><u>\$222,539</u></b>

	Original FY16	Amendment #2	Adopted FY16
<b>General Services</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,391,691	0	1,391,691
Supplies	168,196	0	168,196
Capital Outlay	8,370,935	0	8,370,935
Transfers	2,150	0	2,150
<b>Department Total</b>	<b>\$9,932,972</b>	<b>\$0</b>	<b>\$9,932,972</b>
<b>Information Technology</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	664,689	0	664,689
Supplies	276,206	0	276,206
Capital Outlay	5,106,297	0	5,106,297
Transfers	0	0	0
<b>Department Total</b>	<b>\$6,047,192</b>	<b>\$0</b>	<b>\$6,047,192</b>
<b>Mayor and Council</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	10,500	0	10,500
Capital Outlay	0	0	0
Transfers	0	0	0
<b>Department Total</b>	<b>\$10,500</b>	<b>\$0</b>	<b>\$10,500</b>
<b>Municipal Court</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	3,000,000	0	3,000,000
Transfers	0	0	0
<b>Department Total</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$3,000,000</b>
<b>Municipal Counselor's Office</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	33,843	0	33,843
Capital Outlay	82,391	0	82,391
Transfers	0	0	0
<b>Department Total</b>	<b>\$116,234</b>	<b>\$0</b>	<b>\$116,234</b>

	Original FY16	Amendment #2	Adopted FY16
<b>Non-Departmental</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	12,572,023	0	12,572,023
Supplies	4,640	0	4,640
Capital Outlay	232,206	2,800,000	3,032,206
Transfers	12,500	0	12,500
<b>Department Total</b>	<b>\$12,821,369</b>	<b>\$2,800,000</b>	<b>\$15,621,369</b>
<b>Parks and Recreation</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	18,232	0	18,232
Supplies	11,679	0	11,679
Capital Outlay	536,680	0	536,680
Transfers	0	0	0
<b>Department Total</b>	<b>\$566,591</b>	<b>\$0</b>	<b>\$566,591</b>
<b>Planning</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
<b>Department Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Police</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	235,943	0	235,943
Transfers	0	0	0
<b>Department Total</b>	<b>\$235,943</b>	<b>\$0</b>	<b>\$235,943</b>
<b>Public Transportation and Parking</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	47,850	0	47,850
Capital Outlay	200,000	0	200,000
Transfers	0	0	0
<b>Department Total</b>	<b>\$247,850</b>	<b>\$0</b>	<b>\$247,850</b>
<b>Public Works</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	17,672,850	0	17,672,850
Supplies	329,570	0	329,570
Capital Outlay	16,147,384	0	16,147,384
Transfers	0	0	0
<b>Department Total</b>	<b>\$34,149,804</b>	<b>\$0</b>	<b>\$34,149,804</b>

	Original FY16	Amendment #2	Adopted FY16
<b>Total Capital Fund</b>			
<b>All Departments</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	35,219,077	0	35,219,077
Supplies	1,233,738	0	1,233,738
Capital Outlay	34,568,556	2,800,000	37,368,556
Transfers	14,650	0	14,650
<b>Total Capital Fund</b>	<u><u>\$71,036,021</u></u>	<u><u>\$2,800,000</u></u>	<u><u>\$73,836,021</u></u>

## DEBT SERVICE FUND

	Original FY16	Amendment #2	Adopted FY16
<b>Revenues</b>			
Ad Valorem (Property Tax)	\$81,967,299	\$2,439,853	\$84,407,152
Interest	300,000	300,000	600,000
Other Revenue	5,000,000	1,000,000	6,000,000
Fund Balance	19,626,157	1,493,812	21,119,969
<b>Total Revenues</b>	<b><u>\$106,893,456</u></b>	<b><u>\$5,233,665</u></b>	<b><u>\$112,127,121</u></b>
<b>Expenditures - Non-Departmental</b>			
<i>Debt Service:</i>			
Judgments	\$3,528,625	(\$191,456)	3,337,169
Judgment Interest	226,487	(16,572)	209,915
Fiscal Agency Fees	300,000	700,000	1,000,000
Bond Retirement	53,340,000	0	53,340,000
Interest on Bonds	28,059,708	4	28,059,712
Reserve For Future Debt Service Payments	21,438,636	4,741,689	26,180,325
Transfers	0	0	0
<b>Total Expenditures</b>	<b><u>\$106,893,456</u></b>	<b><u>\$5,233,665</u></b>	<b><u>\$112,127,121</u></b>

## HOTEL/MOTEL TAX SPECIAL REVENUE FUND

	Original FY16	Amendment #2	Adopted FY16
<b>Revenues</b>			
Hotel/Motel Tax	\$14,177,969	\$946,110	\$15,124,079
Interest	59,784	0	59,784
Transfers	6,053,095	0	6,053,095
Fund Balance	52,631	0	52,631
<b>Total Revenues</b>	<b>\$20,343,479</b>	<b>\$946,110</b>	<b>\$21,289,589</b>
<b>Expenditures - Non-Departmental</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	6,679,471	86,010	6,765,481
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	13,664,008	86,010	14,524,108
<b>Total Expenditures</b>	<b>\$20,343,479</b>	<b>\$946,110</b>	<b>\$21,289,589</b>

## INTERNAL SERVICE FUND

	Original FY16	Amendment #2	Adopted FY16
<b>Revenues</b>			
Information Technology	\$23,847,145	\$0	\$23,847,145
Risk Management	16,893,938	0	16,893,938
Print Shop	952,525	0	952,525
Fleet Services	9,520,020	0	9,520,020
Fund Balance	1,835,109	123,269	1,958,378
Reserve for Outstanding Encumbrances	105,728	0	105,728
<b>Total Revenues</b>	<b>\$53,154,465</b>	<b>\$123,269</b>	<b>\$53,277,734</b>
<b>Expenditures</b>			
<b>City Manager's Office - Print Shop</b>			
Personal Services	\$296,995	\$0	\$296,995
Other Services & Charges	587,330	0	587,330
Supplies	68,200	0	68,200
Capital Outlay	0	0	0
Transfers	0	0	0
<b>Department Total</b>	<b>\$952,525</b>	<b>\$0</b>	<b>\$952,525</b>
<b>Finance - Risk Management</b>			
Personal Services	\$1,127,320	\$0	\$1,127,320
Other Services & Charges	907,744	0	907,744
Supplies	24,629	0	24,629
Capital Outlay	0	0	0
Transfers	14,890,274	0	14,890,274
<b>Department Total</b>	<b>\$16,949,967</b>	<b>\$0</b>	<b>\$16,949,967</b>
<b>General Services - Fleet Services</b>			
Personal Services	\$2,889,257	\$0	\$2,889,257
Other Services & Charges	991,150	0	991,150
Supplies	5,642,233	0	5,642,233
Capital Outlay	0	0	0
Transfers	0	0	0
<b>Department Total</b>	<b>\$9,522,640</b>	<b>\$0</b>	<b>\$9,522,640</b>
<b>Information Technology</b>			
Personal Services	\$10,496,486	\$0	\$10,496,486
Other Services & Charges	5,951,425	0	5,951,425
Supplies	624,197	0	624,197
Capital Outlay	0	0	0
Transfers	8,657,225	123,269	8,780,494
<b>Department Total</b>	<b>\$25,729,333</b>	<b>\$123,269</b>	<b>\$25,852,602</b>

	Original FY16	Amendment #2	Adopted FY16
<b>All Departments</b>			
Personal Services	\$14,810,058	\$0	\$14,810,058
Other Services & Charges	8,437,649	0	8,437,649
Supplies	6,359,259	0	6,359,259
Capital Outlay	0	0	0
Transfers	23,547,499	123,269	23,670,768
<b>Total Expenditures</b>	<u><u>\$53,154,465</u></u>	<u><u>\$123,269</u></u>	<u><u>\$53,277,734</u></u>

**MAPS 3 SALES TAX FUND**  
 (Oklahoma City Capital Improvement Sales Tax Fund )

	Original FY16	Amendment #2	Adopted FY16
<b>Revenues</b>			
Sales Tax	\$112,705,477	\$0	\$112,705,477
Interest	1,579,240	0	1,579,240
Other	0	400,000	400,000
Fund Balance	79,331,283	0	79,331,283
Reserve for Outstanding Encumbrances	104,735,906	0	104,735,906
<b>Total Revenues</b>	<b><u>\$298,351,906</u></b>	<b><u>\$400,000</u></b>	<b><u>\$298,751,906</u></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	298,351,906	400,000	298,751,906
Transfers	0	0	0
Reserve for Future Capital Costs	0	0	0
<b>Total Expenditures</b>	<b><u>\$298,351,906</u></b>	<b><u>\$400,000</u></b>	<b><u>\$298,751,906</u></b>

### SPECIAL PURPOSE FUNDS

	Original FY16	Amendment #2	Adopted FY16
<b>Revenues</b>			
Donations	\$5,290,575	\$0	\$5,290,575
Other Revenue	3,678,024	655,000	4,333,024
Interest	0	0	0
Fund Balance	11,089,611	542,000	11,631,611
Reserve for Outstanding Encumbrances	1,832,193	0	1,832,193
<b>Total Revenues</b>	<b>\$21,890,403</b>	<b>\$1,197,000</b>	<b>\$23,087,403</b>
<b>Expenditures</b>			
<b>City Manager's Office</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,700,000	0	1,700,000
Supplies	0	0	0
Capital Outlay	4,626,172	0	4,626,172
Transfers	0	0	0
<b>Department Total</b>	<b>\$6,326,172</b>	<b>\$0</b>	<b>\$6,326,172</b>
<b>Development Services</b>			
Personal Services	\$16,218	\$0	\$16,218
Other Services & Charges	1,308,456	0	1,308,456
Supplies	93,527	0	93,527
Capital Outlay	0	0	0
Transfers	0	0	0
<b>Department Total</b>	<b>\$1,418,201</b>	<b>\$0</b>	<b>\$1,418,201</b>
<b>Fire</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	12,018	0	12,018
Supplies	11,578	0	11,578
Capital Outlay	2,766	0	2,766
Transfers	0	0	0
<b>Department Total</b>	<b>\$26,362</b>	<b>\$0</b>	<b>\$26,362</b>
<b>Non-Departmental</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,007,519	0	1,007,519
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
<b>Department Total</b>	<b>\$1,007,519</b>	<b>\$0</b>	<b>\$1,007,519</b>

	Original FY16	Amendment #2	Adopted FY16
<b>Parks and Recreation</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	376,185	0	376,185
Supplies	342,553	0	342,553
Capital Outlay	5,261,972	0	5,261,972
Transfers	0	0	0
<b>Department Total</b>	<b>\$5,980,710</b>	<b>\$0</b>	<b>\$5,980,710</b>
<b>Planning</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	228,152	0	228,152
Supplies	2,895	0	2,895
Capital Outlay	2,347,842	0	2,347,842
Transfers	0	400,000	400,000
<b>Department Total</b>	<b>\$2,578,889</b>	<b>\$400,000</b>	<b>\$2,978,889</b>
<b>Police</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	6,842	0	6,842
Supplies	43,158	0	43,158
Capital Outlay	570	0	570
Transfers	0	0	0
<b>Department Total</b>	<b>\$50,570</b>	<b>\$0</b>	<b>\$50,570</b>
<b>Public Works</b>			
Personal Services	\$0	\$0	\$0
Other Services & Charges	928,092	142,000	1,070,092
Supplies	370	0	370
Capital Outlay	3,573,518	655,000	4,228,518
Transfers	0	0	0
<b>Department Total</b>	<b>\$4,501,980</b>	<b>\$797,000</b>	<b>\$5,298,980</b>

	Original FY16	Amendment #2	Adopted FY16
<b>All Departments</b>			
Personal Services	\$16,218	\$0	\$16,218
Other Services & Charges	5,567,264	142,000	5,709,264
Supplies	494,081	0	494,081
Capital Outlay	15,812,840	655,000	16,467,840
Transfers	0	400,000	400,000
<b>Total Expenditures</b>	<u><u>\$21,890,403</u></u>	<u><u>\$1,197,000</u></u>	<u><u>\$23,087,403</u></u>

**NOTICE OF PUBLIC HEARING  
THE CITY OF OKLAHOMA CITY  
HEARING ON AMENDING THE ANNUAL BUDGET, FISCAL YEAR 2016**

The City Council of the City of Oklahoma City will hold a public hearing at 8:30 a.m. or as soon thereafter as possible, in the order of business, on March 1, 2016, in the Council Chambers, Third Floor, 200 N. Walker, Oklahoma City, Oklahoma, for the purpose of receiving written and oral comments from the public concerning amending the annual budget for fiscal year 2016 as summarized below. Individuals with disabilities in need of auxiliary aides or services, such as a sign language interpreter, please contact the City Clerk's Office of Oklahoma City at 297-2391 by noon on February 26, 2016. The proposed amendment is subject to change by action of the City Council.

**SUMMARY OF PROPOSED FISCAL YEAR 2016 BUDGET CHANGES  
March 1, 2016 Public Hearing**

The following is a summary of the proposed changes to the FY16 budget.

**Capital Improvement Projects Fund – Ball Park**

The Capital Improvements Projects Fund is being increased by one million dollars. This change is needed in order to fund the replacement of the Chickasaw Bricktown Ballpark scoreboard which is expected to cost approximately \$2.0 million, one million of which will be funded by this increase. Fund balance will be the revenue source for this change, leaving approximately \$13.8 million (22.8%) unbudgeted reserve.

**Capital Improvement Projects Fund – Bicentennial Park Improvements**

The Capital Improvements Projects Fund is in need of an additional \$950,000 in budget authority in order to fund projects related to the relocation of the Arts Festival to Bicentennial Park. Upgrades would include electrical outlets, WIFI, and other enhancements required to host the event at the new site. This increase is funded by a transfer from the Oklahoma City Economic Develop Trust (OCEDT).

**Capital Improvement Projects Fund – Capitol Hill Library Improvements**

On July 1, 2014 the City Council authorized a budget of \$1.16 million from Tax Increment District Two in order to supplement the renovation and expansion of the Capitol Hill Library, located at 334 Southwest 26<sup>th</sup> Street (Item VIII.N.). OCEDT has already transferred \$330,000 this fiscal year and will transfer the remaining \$850,000 upon adoption of this amendment. Additional authority is needed to expend the \$850,000 for the library project.

The total change to the Capital Improvements Project Fund is \$2.8 million.

**Debt Service Fund – Realignment**

The Debt Service Fund is amended each year to align with the budget approved by the County Excise board. Since the County approves the budget after the City's fiscal year begins, the original adopted budget was an estimate. The amended budget increases anticipated revenue and expenses by \$5,233,665.

### **Hotel / Motel Tax Fund – Revenue**

In the current fiscal year Hotel / Motel tax revenue has been coming in higher than expected resulting in the need for additional budget authority to allow the revenue to be transferred to the Oklahoma City Public Property Authority as required by the revenue bond indentures; this higher than expected revenue will be used to fund \$946,110 in additional transfers.

### **Special Purpose Fund – Railroad Quiet Zone**

This fund is used to provide roadway improvements relating to maintaining the Railroad Quiet Zone as approved by Council on March 24, 2015 (Item VII.S.). The Special Purpose Fund is being increased by \$142,000 to provide budget authority to expend fund balance that was not budgeted in the current fiscal year.

### **Special Purpose Fund – ODOT City Match**

The City transferred General Obligation Bond revenue to the Oklahoma Department of Transportation (ODOT) in order to fund the City's match portion of joint road projects. Expenditures for the project were below initial estimates and the unused portion of City match was returned by ODOT in the amount of \$655,000. Since this revenue was not expected in the current year, additional authority is needed in order to expend these funds. The returned funds will be the revenue source for the increase.

### **Audit Recommendations**

The City Auditor's audit of the MAPS for Kids Fund and the MAPS 3 Sales Tax Fund, made several recommendations for corrections that would enhance compliance with the ordinances creating each respective tax as well as correct some misapplied charges made for support operations.

The first correction pertains to the 1% for the arts program. Following the Council's adoption of the program, City staff created dedicated accounts where funds for the program were transferred to and expenses for projects were recorded. The City Auditor recommends that transfers into the dedicated 1% for the Arts accounts that originated out of the restricted funds such as MAPS for Kids and MAPS 3 Sales Tax should have been expensed directly out of the original funds. Additional budget authority is required in order to transfer moneys back to the originating fund.

The second correction involves charges for information technology support that were either applied to the incorrect fund or in the wrong amount. Additional authority is needed in order to return these charges to the appropriate funds.

Funds requiring amendment to address audit recommendations:

- The Special Purpose Fund is being increased by \$400,000 using fund balance (non-operating, exempt from unbudgeted reserve requirements)
- The MAPS 3 Sales Tax Fund is being increased by \$400,000 with revenue from the Special Purpose Fund (non-operating, exempt from unbudgeted reserve requirements)
- The Internal Service Fund is being increased by \$123,269 using fund balance (\$507,615 2.13% remaining unbudgeted fund balance)

No other City funds are being amended. The net effect on the total budget for the City is an increase in expenses and revenue of \$10,300,044. The City's total budget for FY16 will be \$1,273,509,571.

The resolution presented today will set a public hearing date of March 1, 2016, to receive public comment on the proposed amendment which will incorporate the changes summarized in Attachments A and B. The amendment will be considered and voted on after the public has had an opportunity to comment. This is in accordance with the requirements of the Municipal Budget Act.

**SUMMARY OF FY16 ANNUAL BUDGET  
PUBLIC HEARING**

	Original FY16	Amendment #2	Adopted FY16
<b>REVENUES</b>			
<b>Operating Revenues</b>			
<b>General Operating Funds</b>			
General Fund	435,569,108	0	435,569,108
Internal Service Fund	53,154,465	123,269	53,277,734
<b>Total General Operating Funds</b>	<b>488,723,573</b>	<b>123,269</b>	<b>488,846,842</b>
<b>Special Revenue Funds</b>			
Court Administration & Training	2,273,602	0	2,273,602
Emergency Management Fund	8,465,643	0	8,465,643
Fire Sales Tax Fund	45,329,593	0	45,329,593
Hotel/Motel Tax Fund	11,680,847	430,050	12,110,897
MAPS Operations Fund	6,853,081	0	6,853,081
MAPS 3 Use Tax Fund	1,005,866	0	1,005,866
Medical Service Program Fund	3,085,156	0	3,085,156
OCMAPS Sales Tax Fund	693,970	0	693,970
Police Sales Tax Fund	42,497,043	0	42,497,043
Police/Fire Capital Equip. Use Tax Fund	0	0	0
Zoo Sales Tax	14,279,300	0	14,279,300
<b>Total Special Revenue Funds</b>	<b>136,164,101</b>	<b>430,050</b>	<b>136,594,151</b>
<b>Enterprise Funds</b>			
Airports	17,366,497	0	17,366,497
Solid Waste Management	11,761,276	0	11,761,276
Stormwater Drainage Utility	16,484,516	0	16,484,516
Transit and Parking	3,226,307	0	3,226,307
Water/Wastewater	88,110,578	0	88,110,578
<b>Total Enterprise Funds</b>	<b>136,949,174</b>	<b>0</b>	<b>136,949,174</b>
<b>Subtotal Operating Funds</b>	<b>761,836,848</b>	<b>553,319</b>	<b>762,390,167</b>
Less Interfund Transfers (a)	(93,406,894)	0	(93,406,894)
<b>Total Operating Revenues</b>	<b>668,429,954</b>	<b>553,319</b>	<b>668,983,273</b>

	Original FY16	Amendment #2	Adopted FY16
<b>Non-Operating Revenues</b>			
Capital Improvement Projects Fund	71,036,021	2,800,000	73,836,021
City and Schools Cap. Proj. Use Tax Fu	2,846,769	0	2,846,769
Hotel/Motel Tax Fund	8,662,632	516,060	9,178,692
MAPS Operations Fund	4,127,652	0	4,127,652
MAPS Sales Tax Fund	556,154	0	556,154
MAPS 3 Sales Tax Fund	298,351,906	400,000	298,751,906
MAPS 3 Use Tax Fund	35,137,133	0	35,137,133
Police Sales Tax Fund	7,635,225	0	7,635,225
Police/Fire Equipment Cap. Sales Tax F	7,384,426	0	7,384,426
Storm Water Drainage Fund	5,709,616	0	5,709,616
Street & Alley Fund	452,527	0	452,527
Asset Forfeiture Fund	2,798,428	0	2,798,428
Debt Service Fund	106,893,456	5,233,665	112,127,121
Grants Management Fund	32,828,814	0	32,828,814
OKC Improvement & Special Assess Dis	2,757,000	0	2,757,000
OKC Tax Increment Financing (TIF) Fun	850,000	0	850,000
Special Purpose Fund	21,890,403	1,197,000	23,087,403
Sports Facilities Sales Tax Fund	425,127	0	425,127
Sports Facilities Use Tax Fund	539,010	0	539,010
<b>Total Non-Operating Revenues</b>	<b>610,882,299</b>	<b>10,146,725</b>	<b>621,029,024</b>
<b>Sub Total All Revenues</b>	<b>1,279,312,253</b>	<b>10,700,044</b>	<b>1,290,012,297</b>
Less: Interfund Transfers (a)	(16,102,726)	(400,000)	(16,502,726)
<b>TOTAL REVENUES</b>	<b>1,263,209,527</b>	<b>10,300,044</b>	<b>1,273,509,571</b>

	Original FY16	Amendment #2	Adopted FY16
<b>EXPENDITURES</b>			
<b>Operating Expenditures</b>			
<b>General Operating Funds</b>			
General Fund	435,569,108	0	435,569,108
Internal Service Fund	53,154,465	123,269	53,277,734
<b>Total General Operating Funds</b>	<b>488,723,573</b>	<b>123,269</b>	<b>488,846,842</b>
<b>Special Revenue Funds</b>			
Court Administration & Training	2,273,602	0	2,273,602
Emergency Management Fund	8,465,643	0	8,465,643
Fire Sales Tax Fund	45,329,593	0	45,329,593
Hotel/Motel Tax Fund	11,680,847	430,050	12,110,897
MAPS Operations Fund	1,005,866	0	1,005,866
MAPS 3 Use Tax Fund	3,085,156	0	3,085,156
Medical Service Program Fund	6,853,081	0	6,853,081
OCMAPS Sales Tax Fund	693,970	0	693,970
Police Sales Tax Fund	42,497,043	0	42,497,043
Police/Fire Capital Equip. Use Tax Fund	0	0	0
Zoo Sales Tax	14,279,300	0	14,279,300
<b>Total Special Revenue Funds</b>	<b>136,164,101</b>	<b>430,050</b>	<b>136,594,151</b>
	<b>Original FY16</b>	<b>Amendment #2</b>	<b>Adopted FY16</b>
<b>Enterprise Funds</b>			
Airports	17,366,497	0	17,366,497
Solid Waste Management	11,761,276	0	11,761,276
Stormwater Drainage Utility	16,484,516	0	16,484,516
Transit and Parking	3,226,307	0	3,226,307
Water/Wastewater	88,110,578	0	88,110,578
<b>Total Enterprise Funds</b>	<b>136,949,174</b>	<b>0</b>	<b>136,949,174</b>
<b>Subtotal Operating Funds</b>	<b>761,836,848</b>	<b>553,319</b>	<b>762,390,167</b>
Less Interfund Transfers (a)	(93,406,894)	0	(93,406,894)
<b>Total Operating Expenditures</b>	<b>668,429,954</b>	<b>553,319</b>	<b>668,983,273</b>

<b>Non-Operating Expenditures</b>			
Capital Improvement Projects Fund	71,036,021	2,800,000	73,836,021
City & Schools Cap. Proj. Use Tax Fund	2,846,769	0	2,846,769
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<b>Total Non-Operating Expenditures</b>	<b>610,882,299</b>	<b>10,146,725</b>	<b>621,029,024</b>
<b>Subtotal All Funds</b>	<b>1,279,312,253</b>	<b>10,700,044</b>	<b>1,290,012,297</b>
Less: Interfund Transfers (a)	(16,102,726)	(400,000)	(16,502,726)
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>1,263,209,527</b>	<b>10,300,044</b>	<b>1,273,509,571</b>

(a) Interfund transfers are backed out to avoid double counting.

Journal Record Publishing Company

101 N Robinson Suite 101  
Oklahoma City, OK 7310

PUBLISHER'S AFFIDAVIT

**PUBLIC HEARING**  
02/24/2016  
As to Amending the Annual Budget, Fiscal Year 2016

**NUMBER**  
**PUBLICATION DATE**

LEGAL NOTICE

STATE OF OKLAHOMA } S.S.  
COUNTY OF OKLAHOMA }

I, of lawful age, being duly sworn, am a legal representative of The Journal Record of Oklahoma County, Oklahoma, a daily newspaper of general circulation in Oklahoma County, Oklahoma, printed in the English Language and published in the City of Oklahoma City, in Oklahoma County, State of Oklahoma, continuously and uninterrupted published in the County for a period of more than 104 consecutive weeks prior to the publication of the attached notice, and having a paid general subscription circulation therein and with admission to the United States mails as paid second-class mail matter.

That said notice a true copy of which is attached hereto, was published in the regular edition of said newspaper during the period and time of publication and not in a supplement on the ABOVE LISTED DATE(S).

*Gayle Clark*

Subscribed and sworn before me this 24th day of February, 2016



*Theresa J. Howell*  
Notary Public

Commission Number: 05009554  
My Commission Expires: 10-15-19

Order Number

11002210

Publisher's Fee

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(Published in The Journal Record February 24, 2016)  
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**THE CITY OF OKLAHOMA CITY**  
**HEARING ON AMENDING THE ANNUAL BUDGET, FISCAL YEAR 2016**

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March 1, 2016 Public Hearing  
The following is a summary of the proposed changes to the FY16 budget.

**Capital Improvement Projects Fund - Ball Park**  
The Capital Improvement Projects Fund is being increased by one million dollars. This change is needed in order to fund the replacement of the Chickasaw Bricktown Ballpark scoreboard which is expected to cost approximately \$2.0 million, one million of which will be funded by this increase. Fund balance will be the revenue source for this change, leaving approximately \$13.8 million (22.8%) unbudgeted reserve.

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The Capital Improvement Projects Fund is in need of an additional \$950,000 in budget authority in order to fund projects related to the relocation of the Arts Festival to Bicentennial Park. Upgrades would include electrical outlets, WIFI, and other enhancements required to host the event at the new site. This increase is funded by a transfer from the Oklahoma City Economic Develop Trust (OCEDT).

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The Debt Service Fund is amended each year to align with the budget approved by the County Excise board. Since the County approves the budget after the City's fiscal year begins, the original adopted budget was an estimate. The amended budget increases anticipated revenue and expenses by \$5,233,665.

**Hotel / Motel Tax Fund - Revenue**  
In the current fiscal year Hotel / Motel tax revenue has been coming in higher than expected resulting in the need for additional budget authority to allow the revenue to be transferred to the Oklahoma City Public Property Authority as required by the revenue bond indentures; this higher than expected revenue will be used to fund \$946,110 in additional transfers.

**Special Purpose Fund - Railroad Quiet Zone**  
This fund is used to provide roadway improvements relating to maintaining the Railroad Quiet Zone as approved by Council on March 24, 2015 (Item VII.S.). The Special Purpose Fund is being increased by \$142,000 to provide budget authority to expend fund balance that was not budgeted in the current fiscal year.

**Special Purpose Fund - ODOT City Match**  
The City transferred General Obligation Bond revenue to the Oklahoma Department of Transportation (ODOT) in order to fund the City's match portion of joint road projects. Expenditures for the project were below initial estimates and the unused portion of City match was returned by ODOT in the amount of \$655,000. Since this revenue was not expected in the current year, additional authority is needed in order to expend these funds. The returned funds will be the revenue source for the increase.

**Audit Recommendations**  
The City Auditor's audit of the MAPS for Kids Fund and the MAPS 3 Sales Tax Fund, made several recommendations for corrections that would enhance compliance with the ordinances creating each respective tax as well as correct some misapplied charges made for support operations.

The first correction pertains to the 1% for the arts program. Following the Council's adoption of the program, City staff created dedicated accounts where funds for the program were transferred to and expenses for projects were recorded.

The City Auditor recommends that transfers into the dedicated 1% for the Arts accounts that originated out of the restricted funds such as MAPS for Kids and MAPS 3 Sales Tax should have been expensed directly out of the original funds. Additional budget authority is required in order to transfer moneys back to the originating fund.

The second correction involves charges for information technology support that were either applied to the incorrect fund or in the wrong amount. Additional authority is needed in order to return these charges to the appropriate funds.

Funds requiring amendment to address audit recommendations:

- The Special Purpose Fund is being increased by \$400,000 using fund balance (non-operating, exempt from unbudgeted reserve requirements)
- The MAPS 3 Sales Tax Fund is being increased by \$400,000 with revenue from the Special Purpose Fund (non-operating, exempt from unbudgeted reserve requirements)
- The Internal Service Fund is being increased by \$123,269 using fund balance (\$507,615 2.13% remaining unbudgeted fund balance)

No other City funds are being amended. The net effect on the total budget for the City is an increase in expenses and revenue of \$10,300,044. The City's total budget for FY16 will be \$1,273,509,571.

The resolution presented today will set a public hearing date of March 1, 2016, to receive public comment on the proposed amendment which will incorporate the changes summarized in Attachments A and B. The amendment will be considered and voted on after the public has had an opportunity to comment. This is in accordance with the requirements of the Municipal Budget Act.

**SUMMARY OF FY16 ANNUAL BUDGET**  
**PUBLIC HEARING**

	Original FY16	Amendment #2	Adopted FY16
<b>REVENUES</b>			
<b>Operating Revenues</b>			
General Operating Funds			
General Fund	435,569,108	0	435,569,108
Internal Service Fund	53,154,465	123,269	53,277,734
<b>Total General Operating Funds</b>	<b>488,723,573</b>	<b>123,269</b>	<b>488,846,842</b>
<b>Special Revenue Funds</b>			
Court Administration & Training	2,273,602	0	2,273,602
Emergency Management Fund	8,465,643	0	8,465,643
Fire Sales Tax Fund	45,329,593	0	45,329,593
Hotel/Motel Tax Fund	11,680,847	430,050	12,110,897
MAPS Operations Fund	6,653,081	0	6,653,081
MAPS 3 Use Tax Fund	1,003,866	0	1,003,866
Medical Service Program Fund	3,065,156	0	3,065,156
OCMAAPS Sales Tax Fund	653,970	0	653,970
Police Sales Tax Fund	42,497,043	0	42,497,043
Police/Fire Capital Equip. Use Tax Fund	0	0	0
Zoo Sales Tax	14,279,300	0	14,279,300
<b>Total Special Revenue Funds</b>	<b>136,164,101</b>	<b>430,050</b>	<b>136,634,151</b>
<b>Enterprise Funds</b>			
Airports	17,366,497	0	17,366,497
Solid Waste Management	11,761,276	0	11,761,276
Stormwater Drainage Utility	16,484,516	0	16,484,516
Transfer and Parking	3,226,307	0	3,226,307
Water/Wastewater	88,110,578	0	88,110,578
<b>Total Enterprise Funds</b>	<b>136,949,174</b>	<b>0</b>	<b>136,949,174</b>
<b>Subtotal Operating Funds</b>	<b>781,834,848</b>	<b>553,319</b>	<b>782,390,167</b>
Less Interfund Transfers (a)	(53,406,694)	0	(53,406,694)
<b>Total Operating Revenues</b>	<b>648,428,154</b>	<b>553,319</b>	<b>648,981,473</b>
<b>Non-Operating Revenues</b>			
Capital Improvement Projects Fund	71,036,021	2,800,000	73,836,021
City and Schools Cap. Proj. Use Tax Fund	2,846,769	0	2,846,769
Hotel/Motel Tax Fund	8,662,632	516,060	9,178,692
MAPS Operations Fund	4,127,632	0	4,127,632
MAPS Sales Tax Fund	556,154	0	556,154
MAPS 3 Sales Tax Fund	298,351,906	400,000	298,751,906
MAPS 3 Use Tax Fund	35,137,133	0	35,137,133
Police Sales Tax Fund	7,635,225	0	7,635,225
Police/Fire Capital Equip. Sales Tax Fund	5,709,616	0	5,709,616
Street & Alley	452,827	0	452,827
Asset Forfeiture Fund	2,798,420	0	2,798,420
Debt Service Fund	106,853,456	3,233,665	110,087,121
Grants Management Fund	32,628,814	0	32,628,814
OKC Improvement & Special Assess Dt	2,757,000	0	2,757,000
OKC Tax Increment Financing (TIF) Fund	650,000	0	650,000
Special Purpose Fund	21,850,403	1,197,000	23,047,403
Sports Facilities Sales Tax Fund	425,127	0	425,127
Sports Facilities Use Tax Fund	539,010	0	539,010
<b>Total Non-Operating Revenues</b>	<b>610,842,299</b>	<b>10,146,725</b>	<b>621,029,024</b>
<b>Subtotal All Funds</b>	<b>1,278,312,253</b>	<b>10,700,044</b>	<b>1,290,012,212</b>
Less: Interfund Transfers (a)	(16,102,726)	(400,000)	(16,502,726)
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>1,262,209,527</b>	<b>10,300,044</b>	<b>1,272,509,571</b>

	Original FY16	Amendment #2	Adopted FY16
<b>ASSET FORFEITURE FUND</b>	2,798,420	0	2,798,420
<b>DEBT SERVICE FUND</b>	106,853,456	3,233,665	110,087,121
<b>GRANTS MANAGEMENT FUND</b>	32,628,814	0	32,628,814
<b>OKC IMPROVEMENT &amp; SPECIAL ASSESS DTS</b>	2,757,000	0	2,757,000
<b>OKC TAX INCREMENT FINANCING (TIF) FUND</b>	650,000	0	650,000
<b>SPECIAL PURPOSE FUND</b>	21,850,403	1,197,000	23,047,403
<b>SPORTS FACILITIES SALES TAX FUND</b>	425,127	0	425,127
<b>SPORTS FACILITIES USE TAX FUND</b>	539,010	0	539,010
<b>TOTAL NON-OPERATING REVENUES</b>	<b>610,842,299</b>	<b>10,146,725</b>	<b>621,029,024</b>
<b>SUBTOTAL ALL REVENUES</b>	<b>1,278,312,253</b>	<b>10,700,044</b>	<b>1,290,012,212</b>
<b>LESS: INTERFUND TRANSFERS (a)</b>	<b>(16,102,726)</b>	<b>(400,000)</b>	<b>(16,502,726)</b>
<b>TOTAL REVENUES</b>	<b>1,262,209,527</b>	<b>10,300,044</b>	<b>1,272,509,571</b>
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(a) Interfund transfers are backed out to avoid double counting.