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**FIVE-YEAR  
CITY COUNCIL WORKSHOP  
FORECAST**

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***FEBRUARY 11, 2020***

CITY COUNCIL WORKSHOP

# AGENDA

FIVE-YEAR FORECAST  
FEBRUARY 11, 2020



## Financial Trends

**Brent Bryant**  
Finance Director



## Economic Outlook

**Dr. Russell Evans**  
Executive Director  
of the Steven C. Agee Research  
and Policy Institute  
at Oklahoma City University



## Department Issues and Fiscal Year **2021** Budget Outlook

**Doug Dowler**  
Budget Director

The full text of the Five-Year Forecast is available online at:  
[http://www.okc.gov/finance\\_tab](http://www.okc.gov/finance_tab)

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# FIVE-YEAR **FINANCIAL TRENDS** FORECAST

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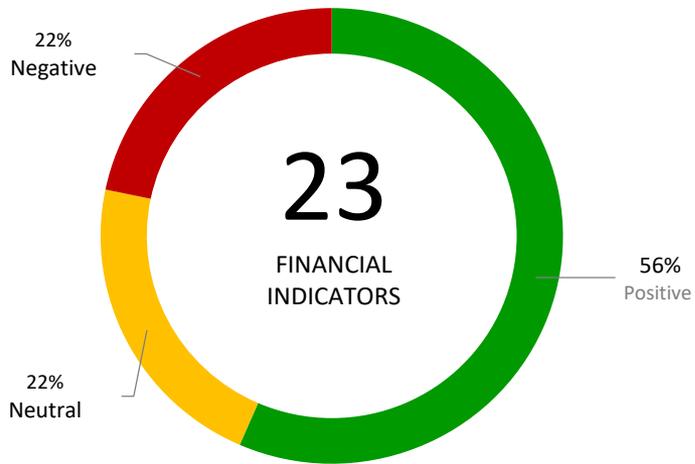
# Financial Trend Monitoring System (FTMS)

Adapted from ICMA handbook *Evaluating Financial Condition*

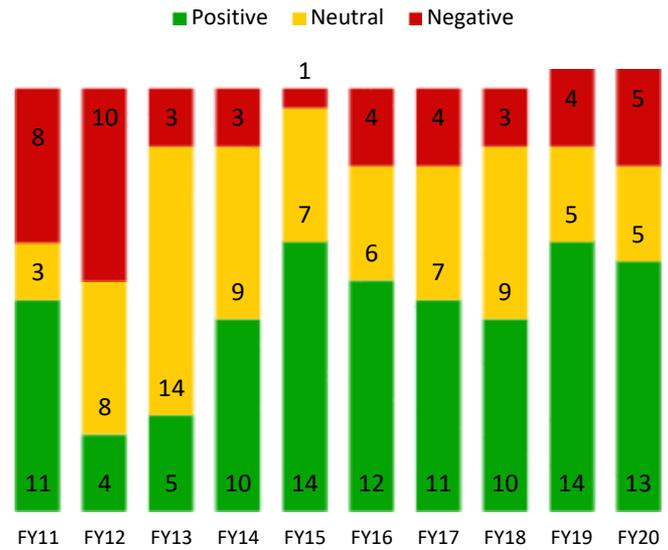
Provides an **overall picture** of Oklahoma City's **financial condition**



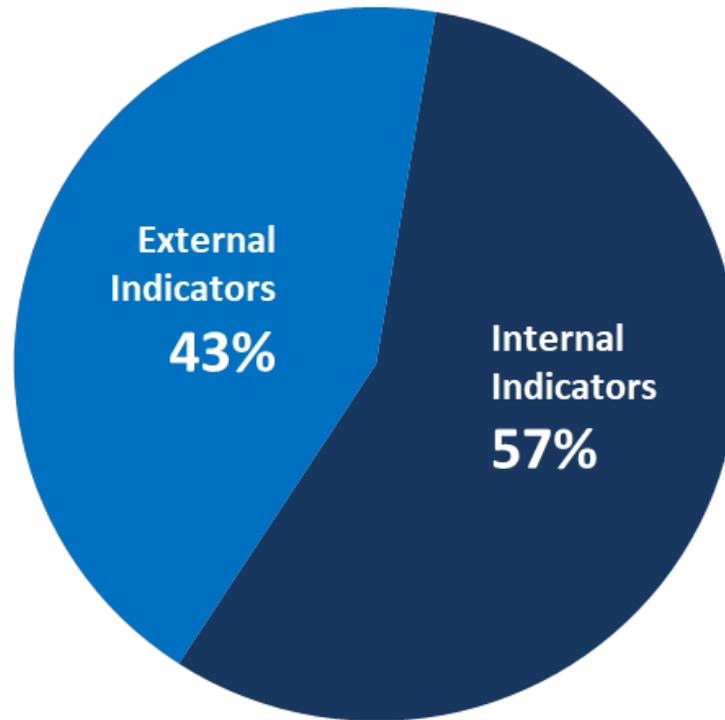
FY20 INDICATOR RATINGS



INDICATOR HISTORY



## 23 Financial Trend Indicators



## External Indicators

track conditions and demographics in Oklahoma City that tell us what is happening in the environment that we live and operate in.

Population



Labor Force



Earnings



Property Value



Office Vacancy Rate



Crime Rate



Airport Activity



Hotel Room Nights



Active Drilling Rigs

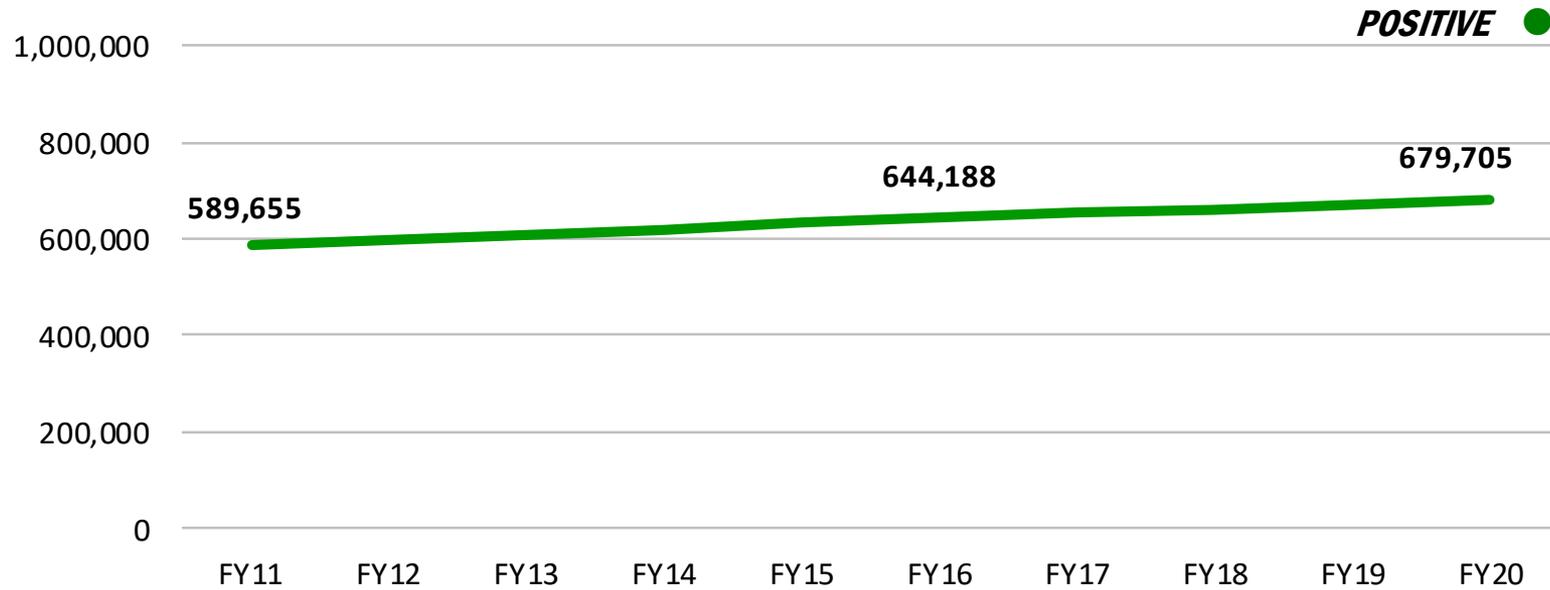


Private Development





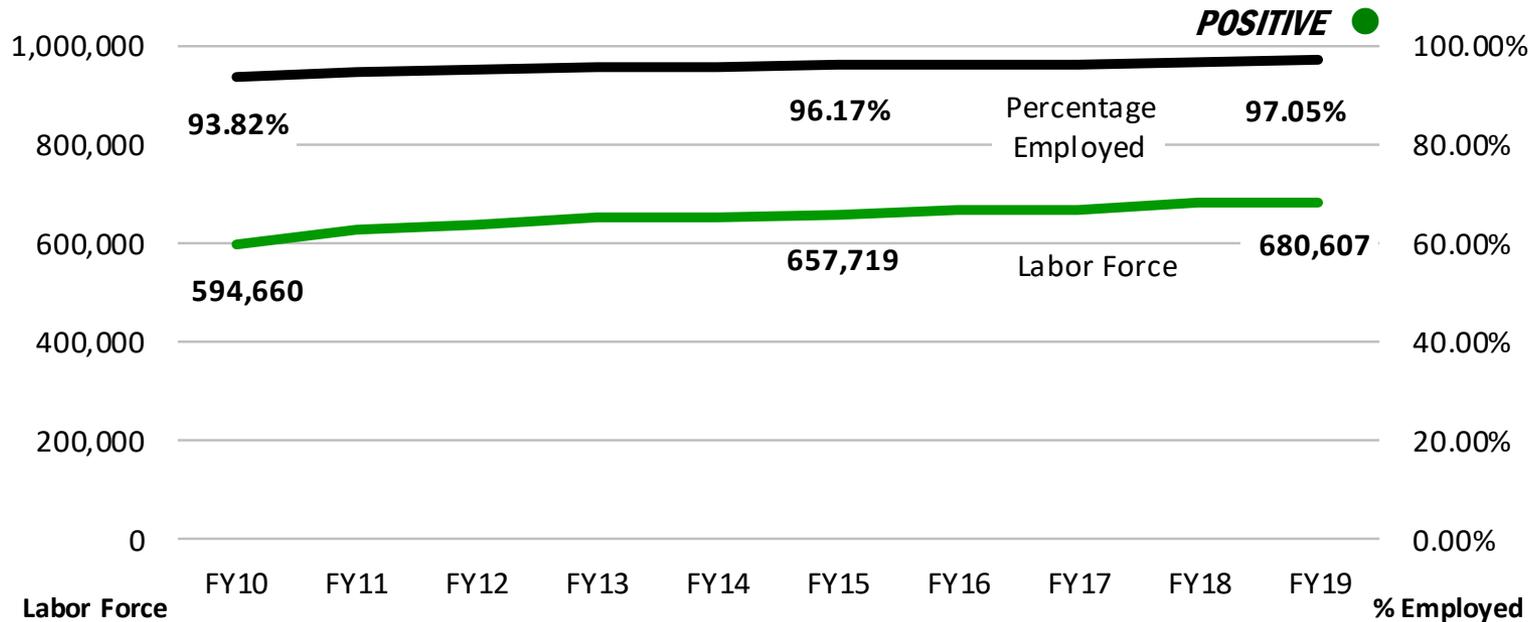
# Population





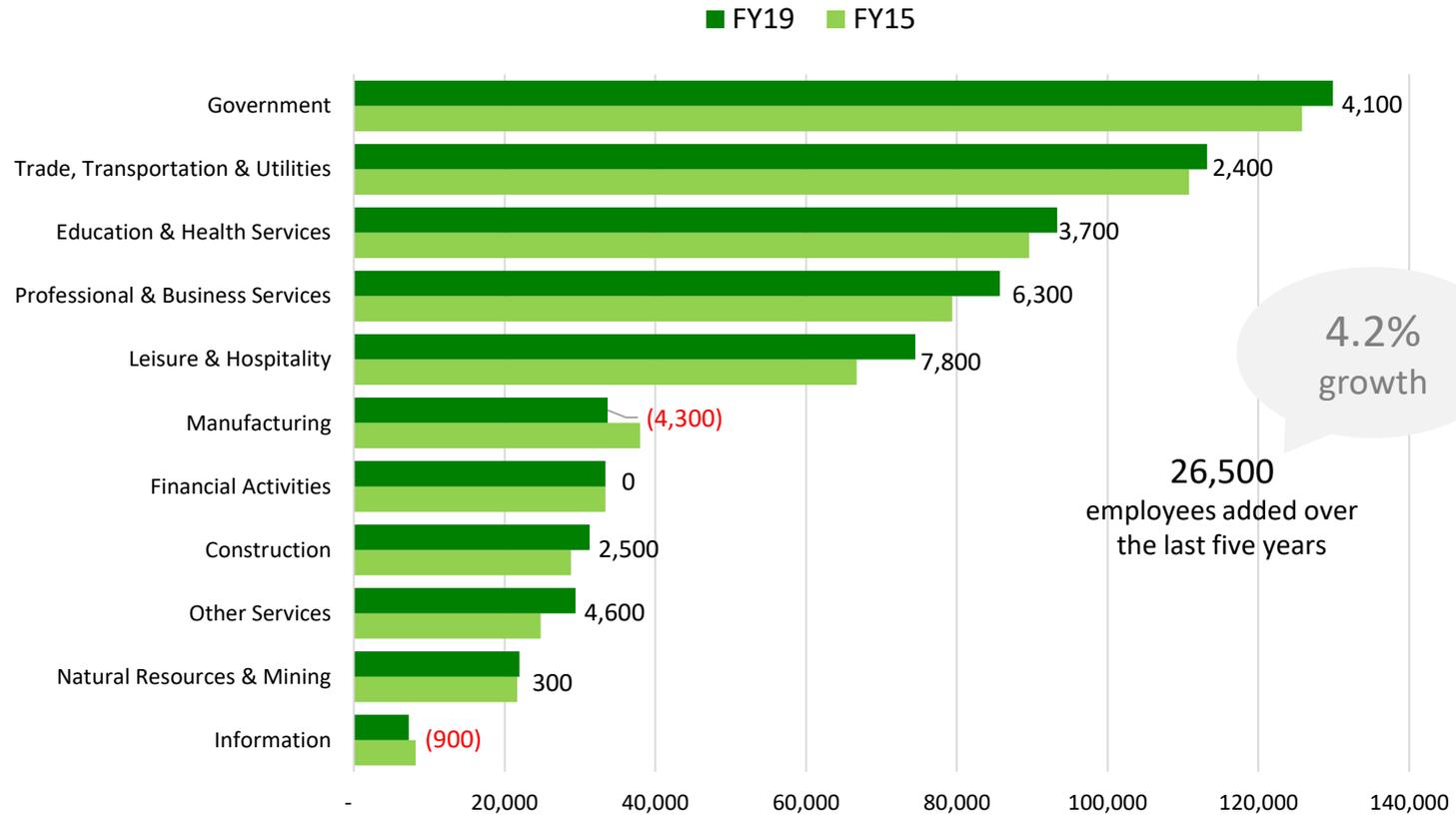
# Labor Force

**And Percentage of Labor Force Employed in the Oklahoma City Metropolitan Statistical Area (OKC-MSA)**



**COUNCIL  
PRIORITY**

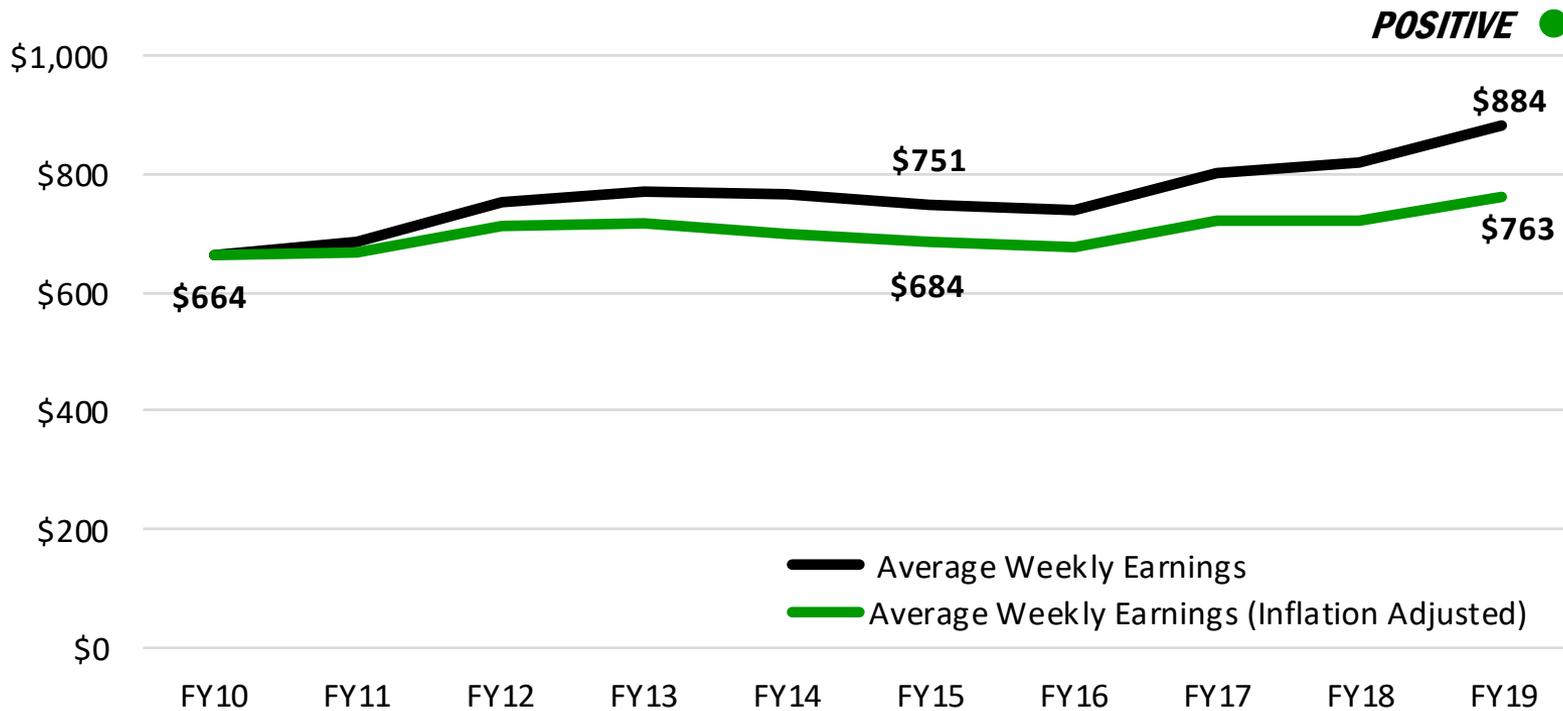
**5-Year Comparison/Growth of Non-Farm Employees  
in OKC-MSA by Sector**





# Average Weekly Earnings

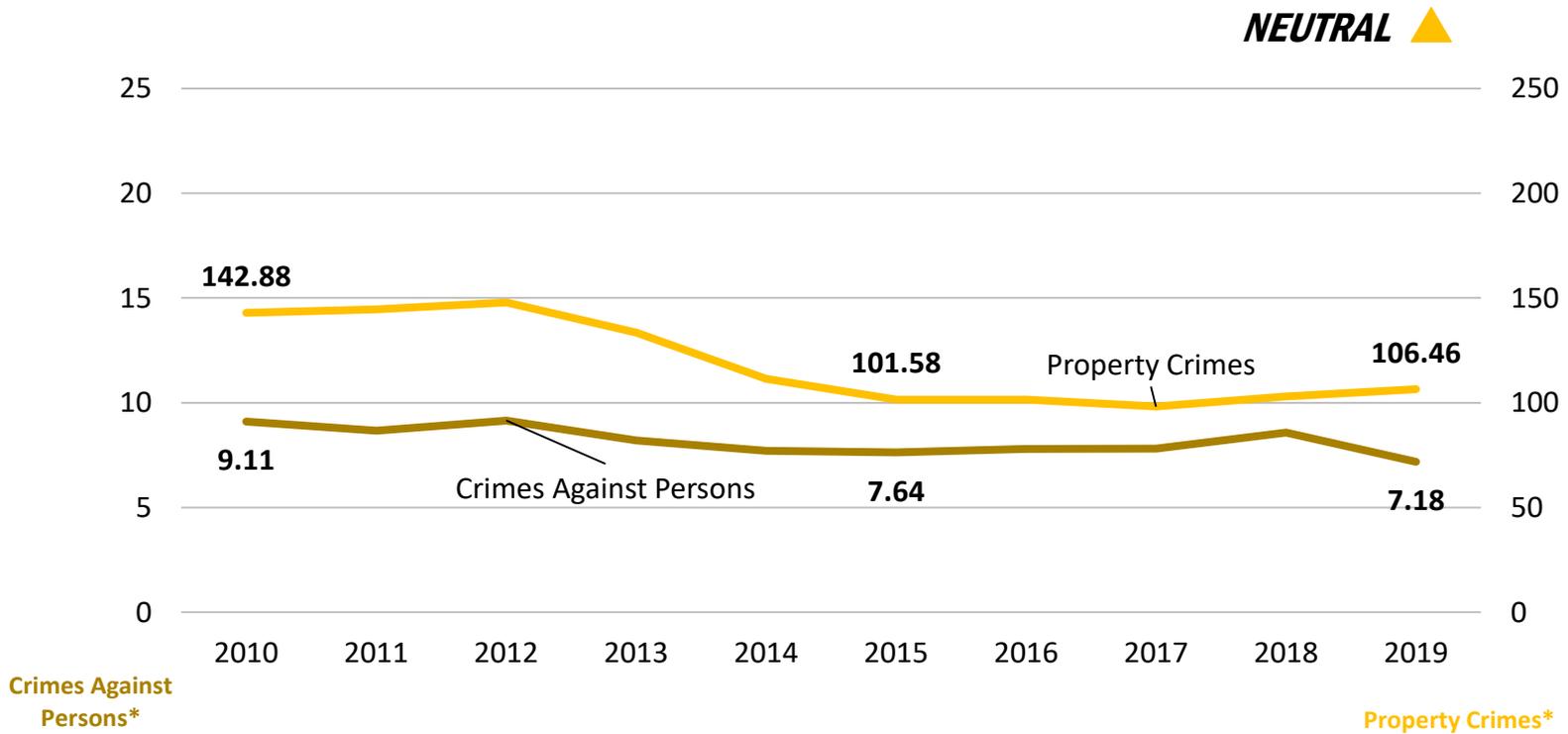
OKC-MSA, Private Sector



**COUNCIL  
PRIORITY**

# Crime Rate

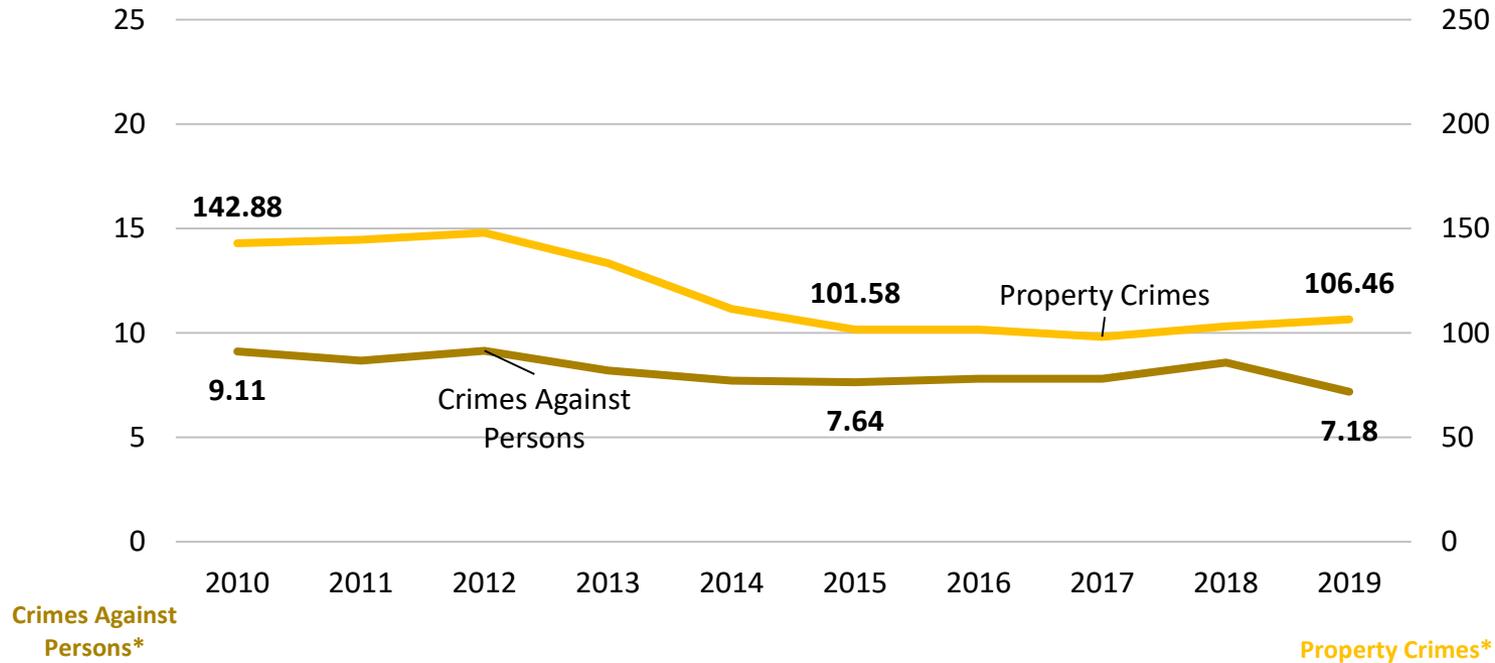
**\*Crimes Per 1,000 persons**  
**Property Crimes Per 1,000 households**



\*Data for 2019 is estimated using actual Uniform Crime Report data from January – September. October – December were an average of the first nine months of 2019.

# Property Crimes

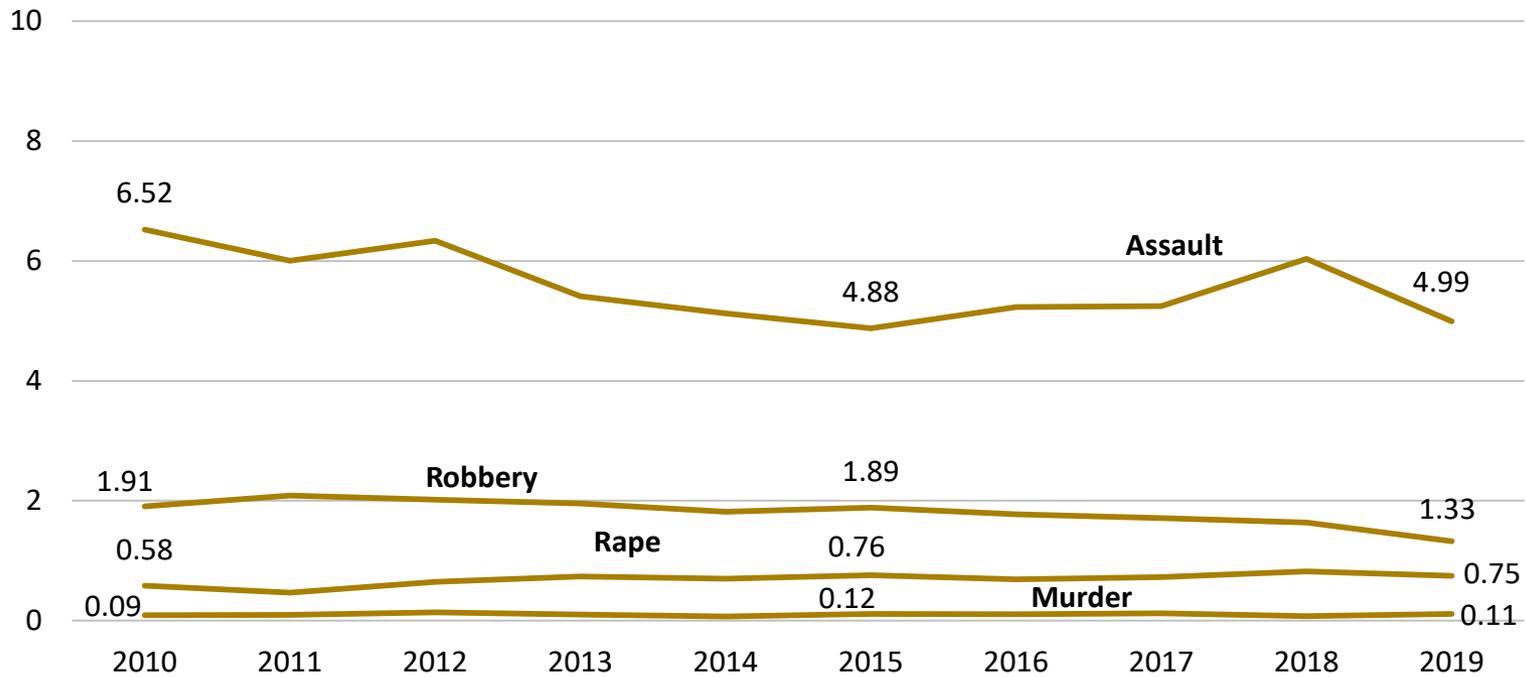
Per 1,000 households / 10 Year History by Category



\*Data for 2019 is estimated using actual Uniform Crime Report data from January – September. October – December were an average of the first nine months of 2019.

# Person Crimes

Per 1,000 residents / 10 year history by category

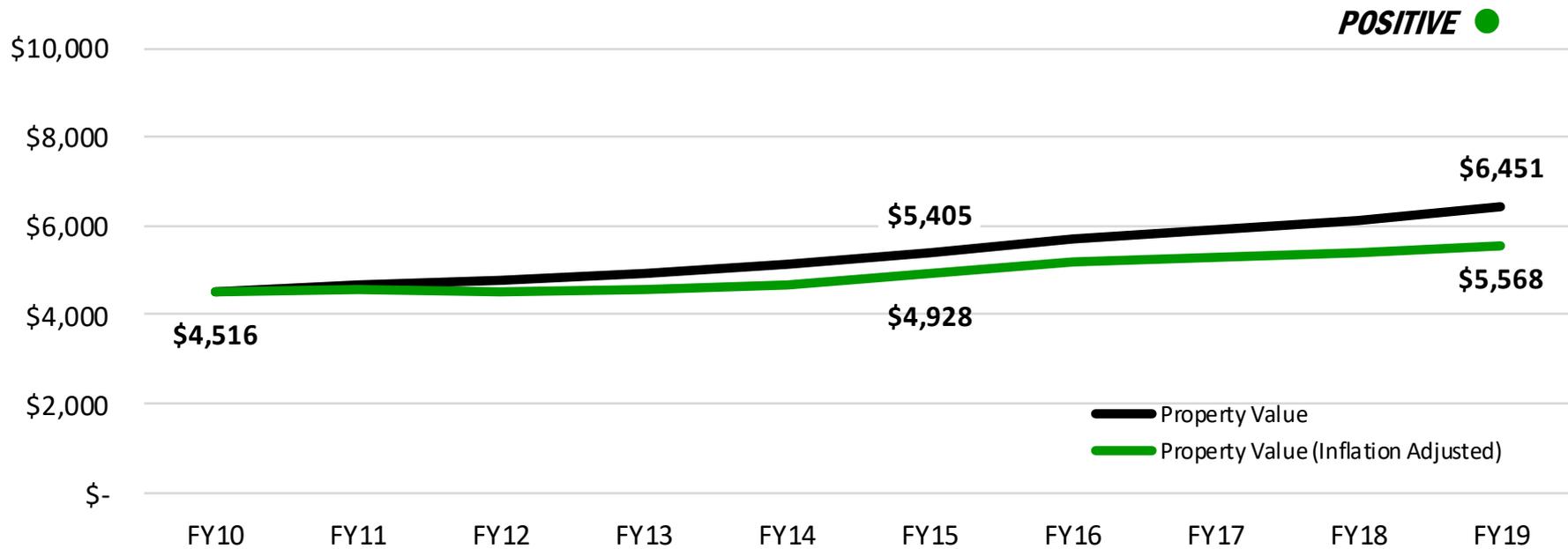


\*Data for 2019 is estimated using actual Uniform Crime Report data from January – September. October – December were an average of the first nine months of 2019.



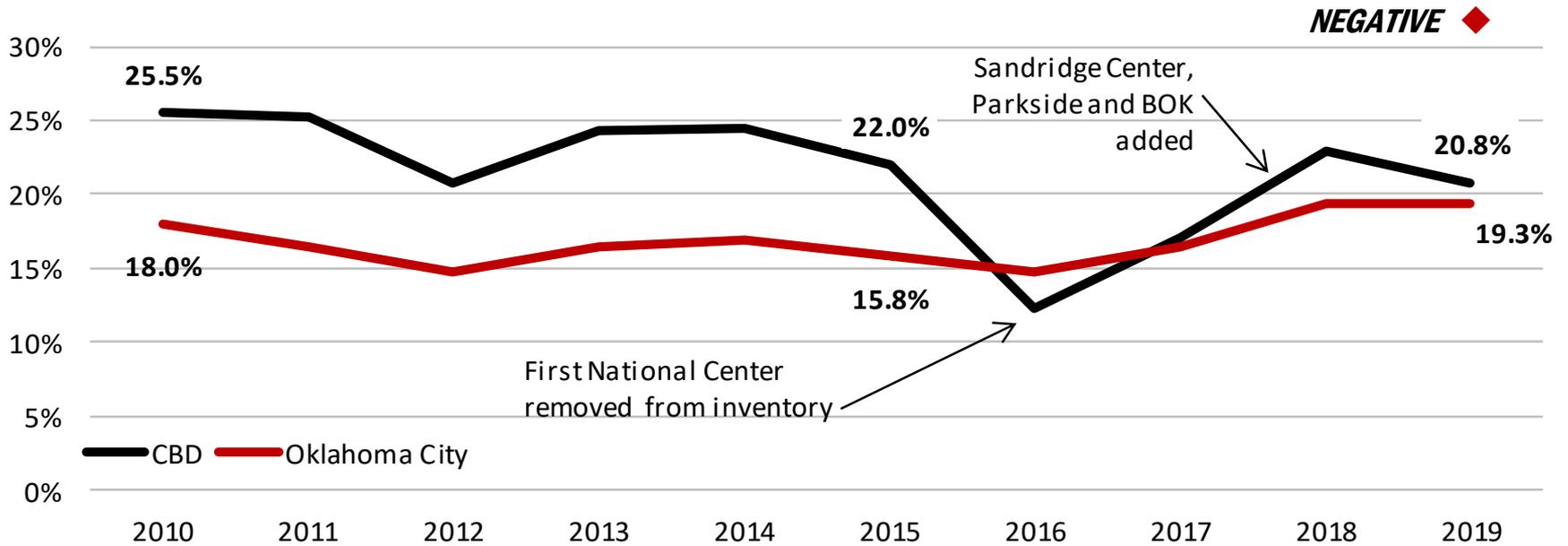
# Property Value

Assessed Property Value in Millions of Dollars





# Office Vacancy Rate

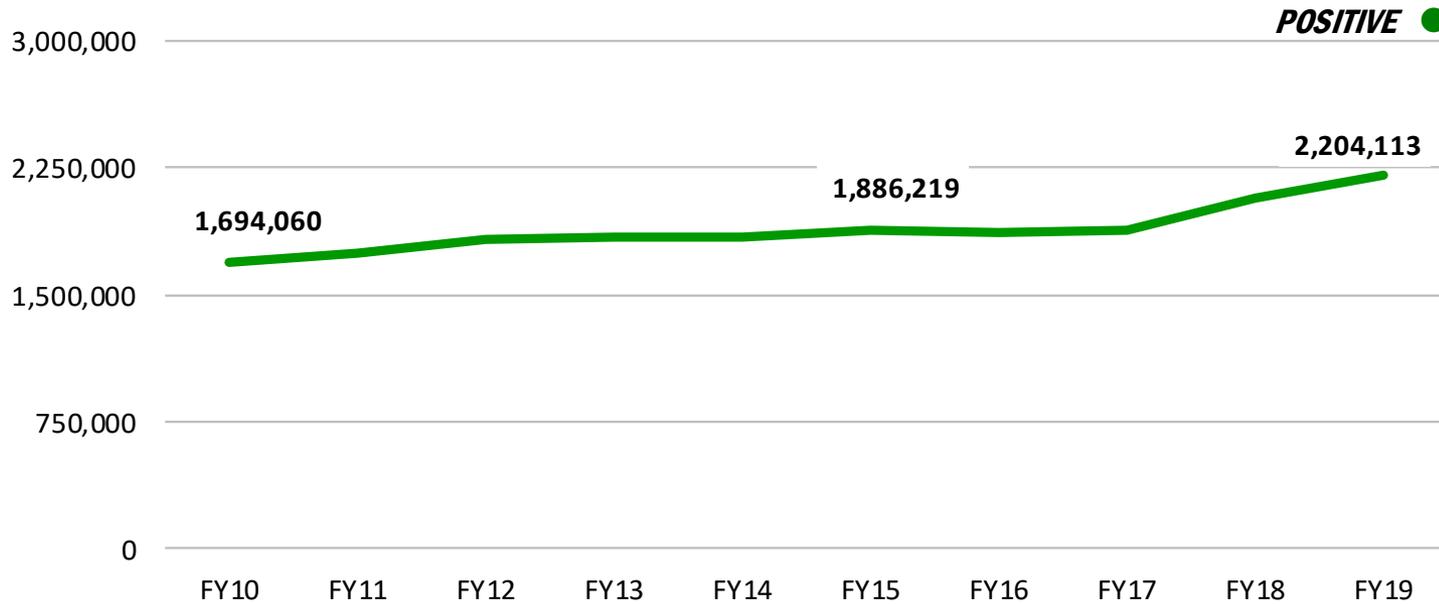




# Airport Activity

**Will Rogers World Airport  
Number of Boarding Passengers**

**FY19 had growth of 6.4% with airport activity at a record high**



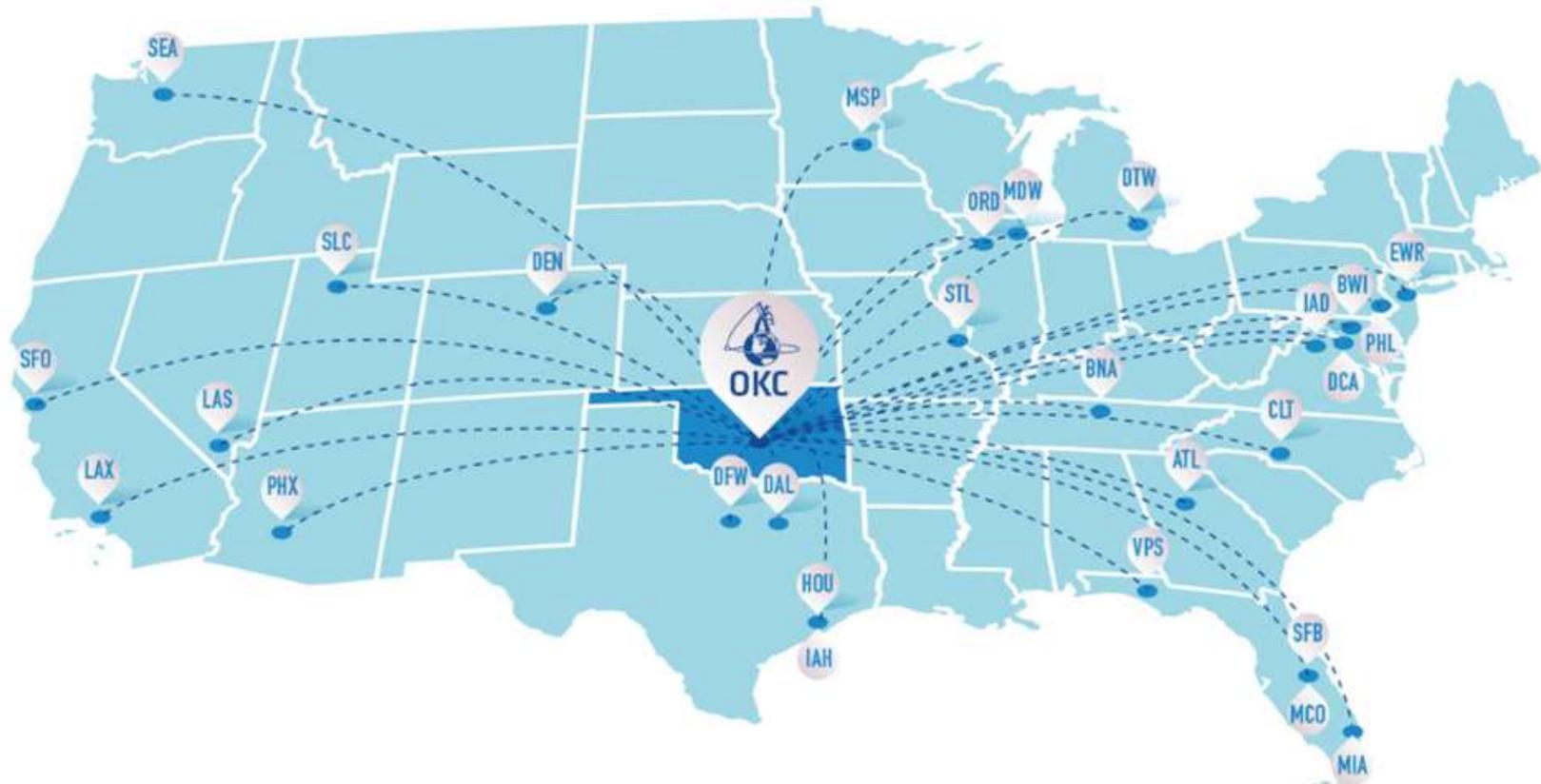
**COUNCIL  
PRIORITY**

# Airport Activity

**Will Rogers World Airport**  
**Number of Boarding Passengers**

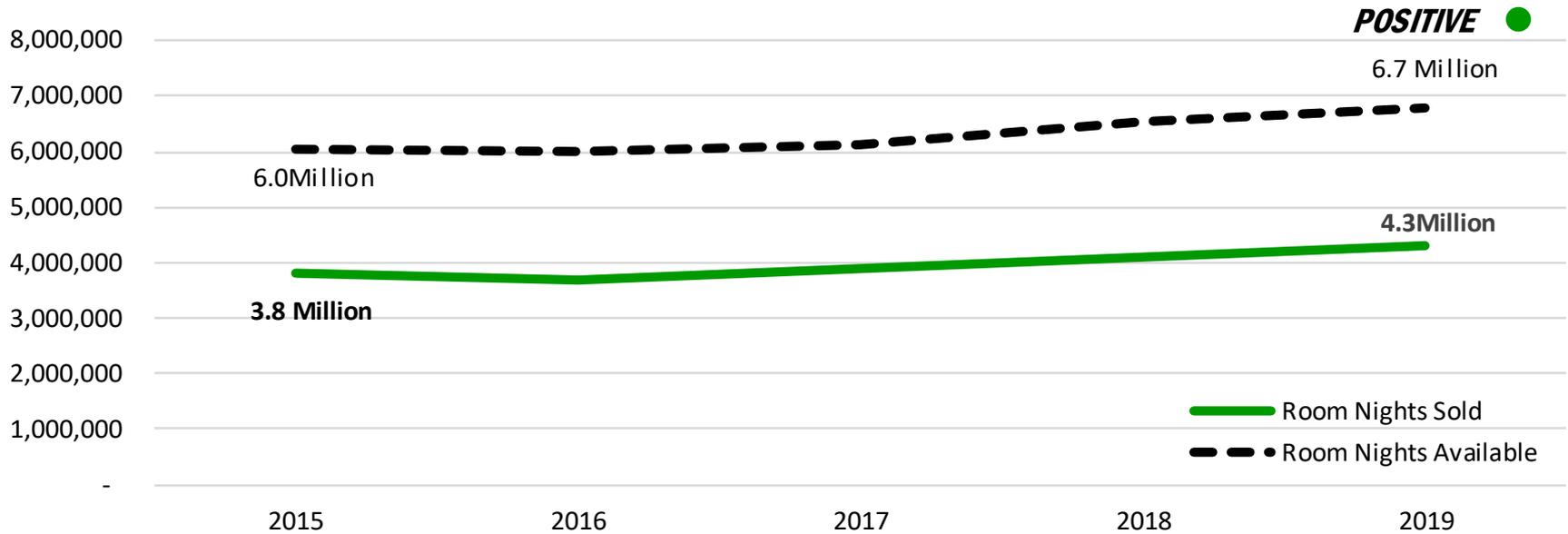
28

Cities served non-stop

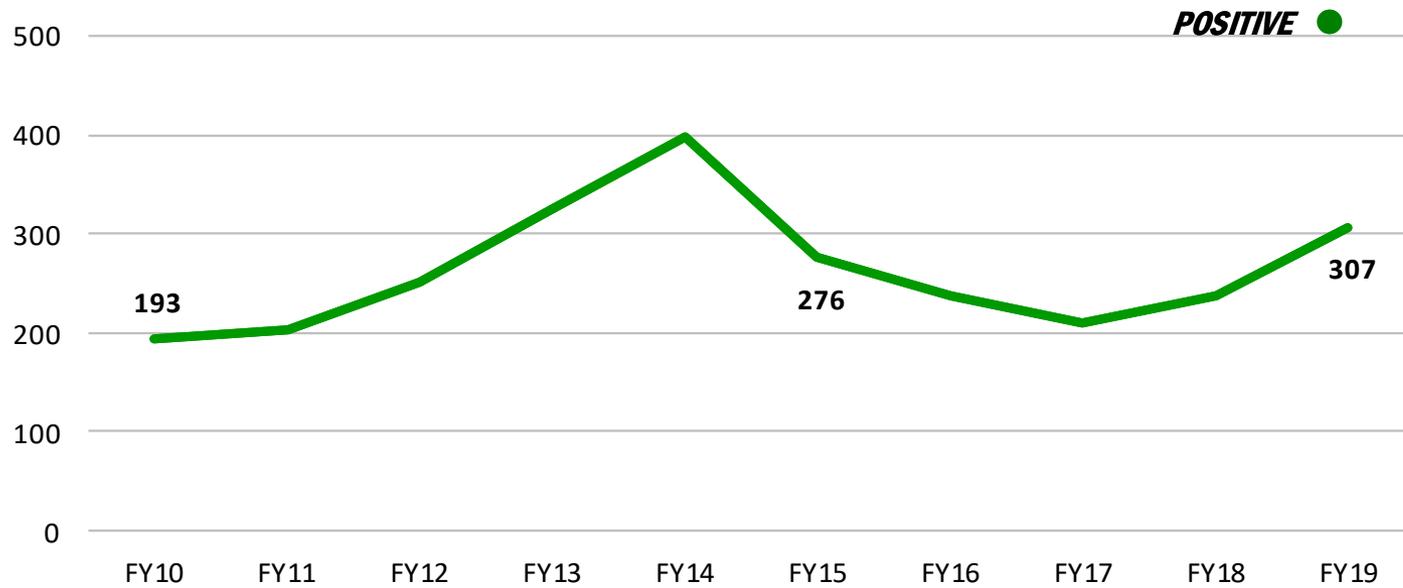




# Hotel Room Nights Sold



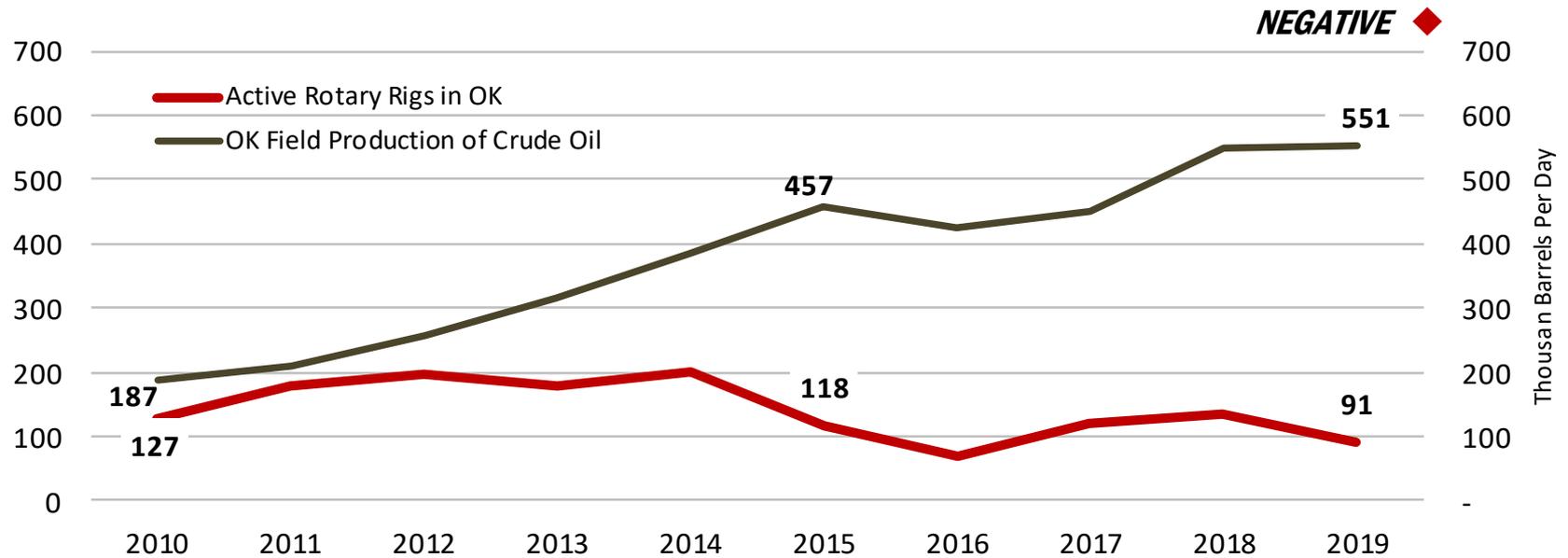
# Private Development Plans





# Active Drilling Activity

**Oklahoma Active Drilling Rig Count**  
**Oklahoma Field Production of Crude Oil**



\*OK Field Production of Crude Oil for 2018 is average from January – October

## Internal Indicators

track the City's budgetary and financial condition and present a straightforward picture of financial strengths and weaknesses.

## REVENUES

Revenue Per Capita

Revenue Accuracy

## Sales Tax Revenues

Hotel Tax % of General Fund from Sales Tax

Grant Revenues

## EXPENSES

Employees per 1,000 Citizens

Fringe Benefits

## Pension Funding

Long Term Debt

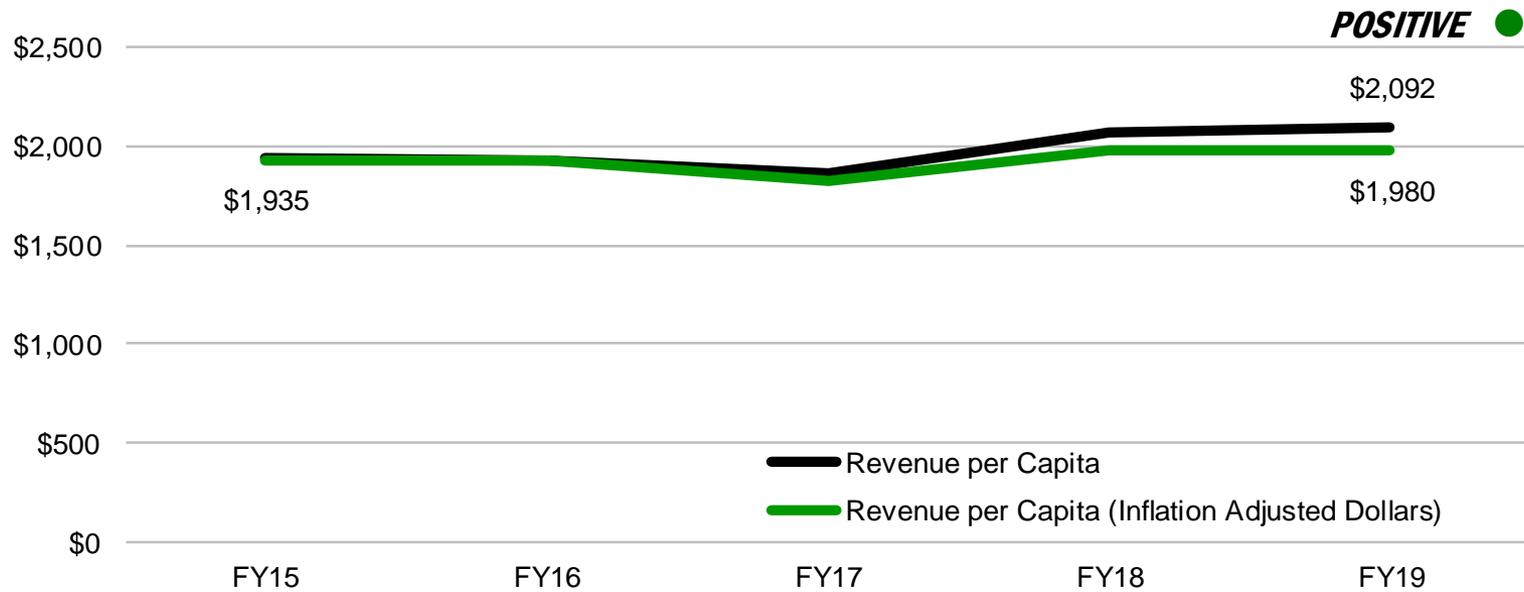
## OPERATIONS

## Fund Balance

Enterprise Working Capital

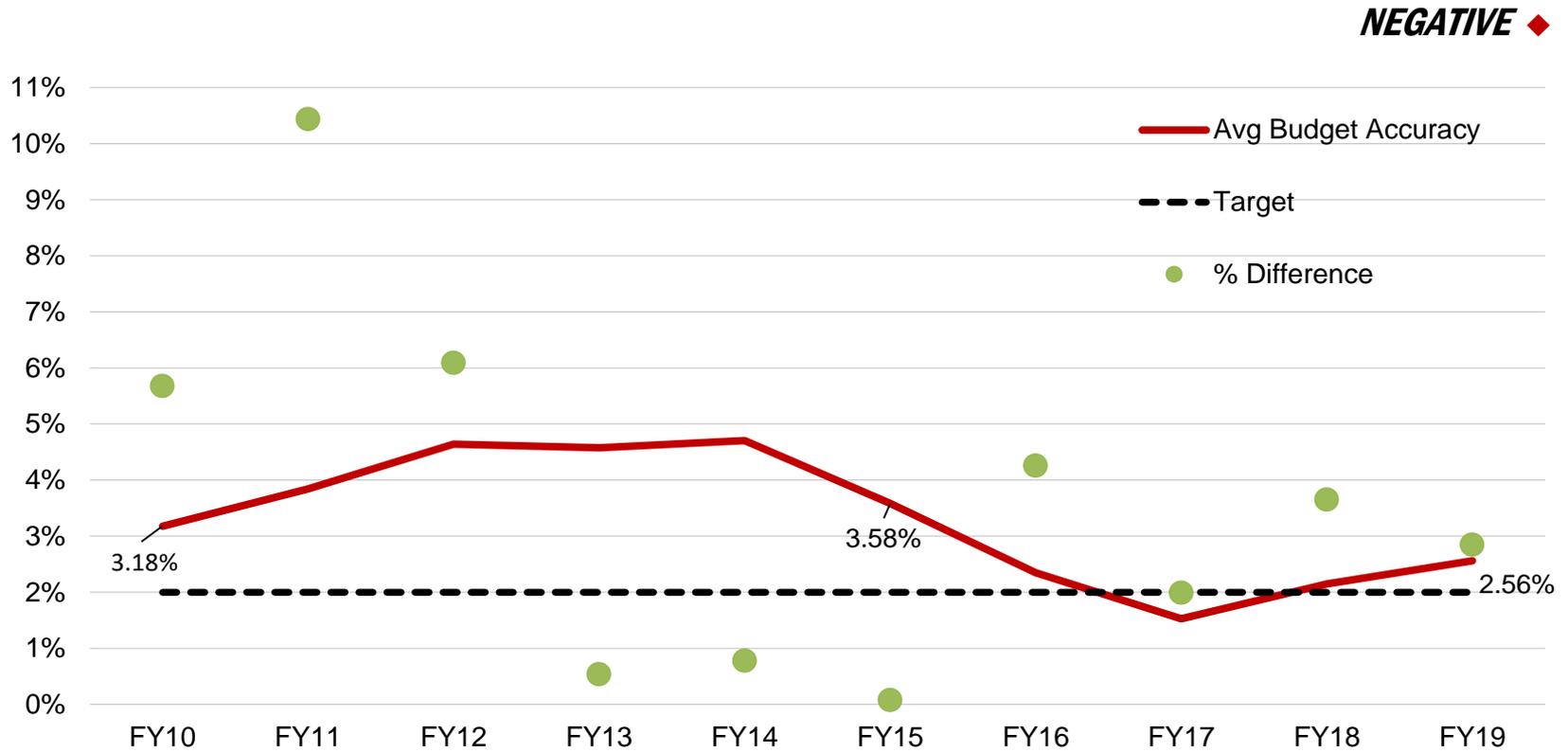
Liquidity

# Revenue Per Capita

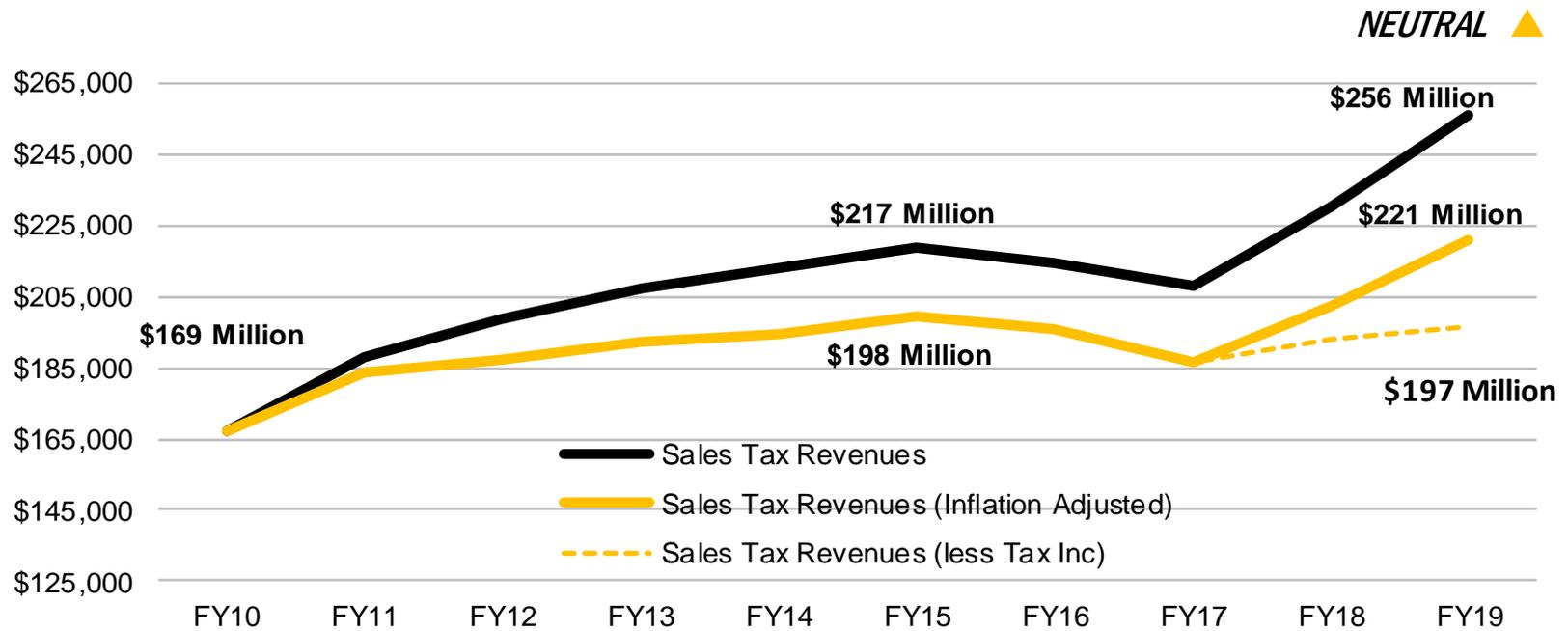


# Revenue Accuracy

## General Fund Collections Compared to Budget



# Sales Tax Revenue



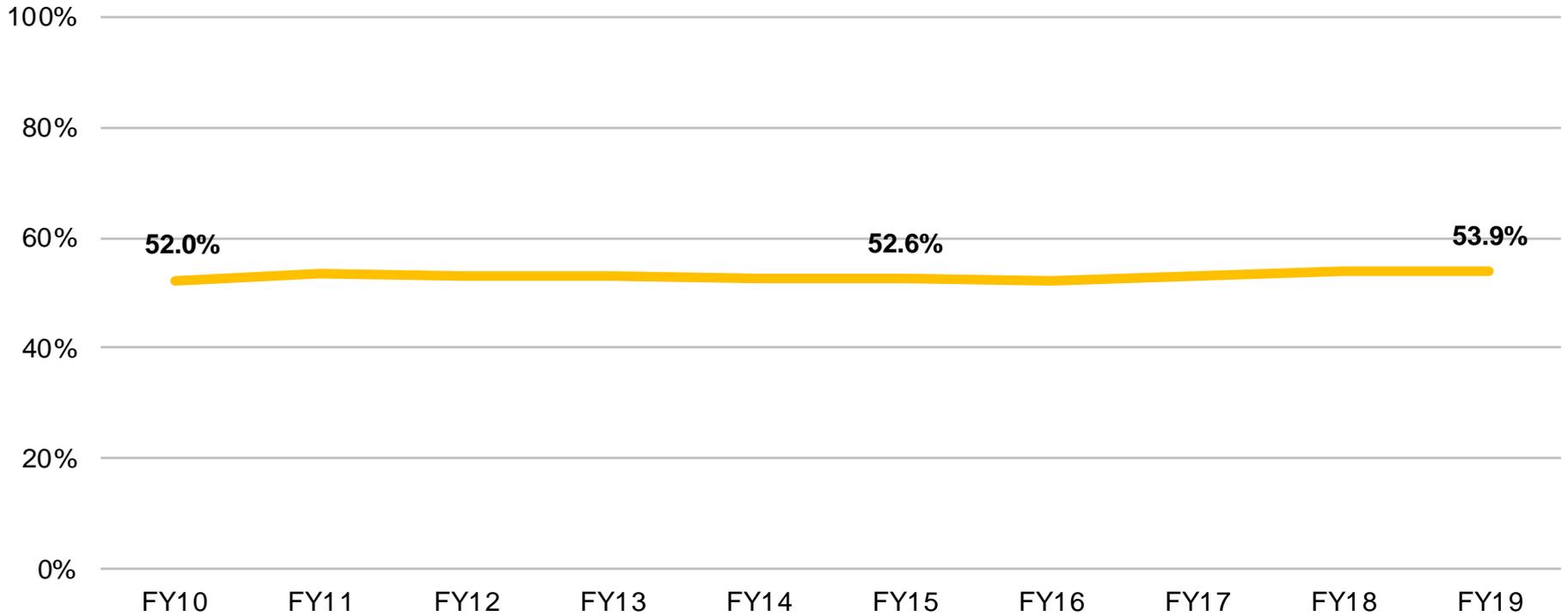
# Sales Tax

As a Percentage of General Fund



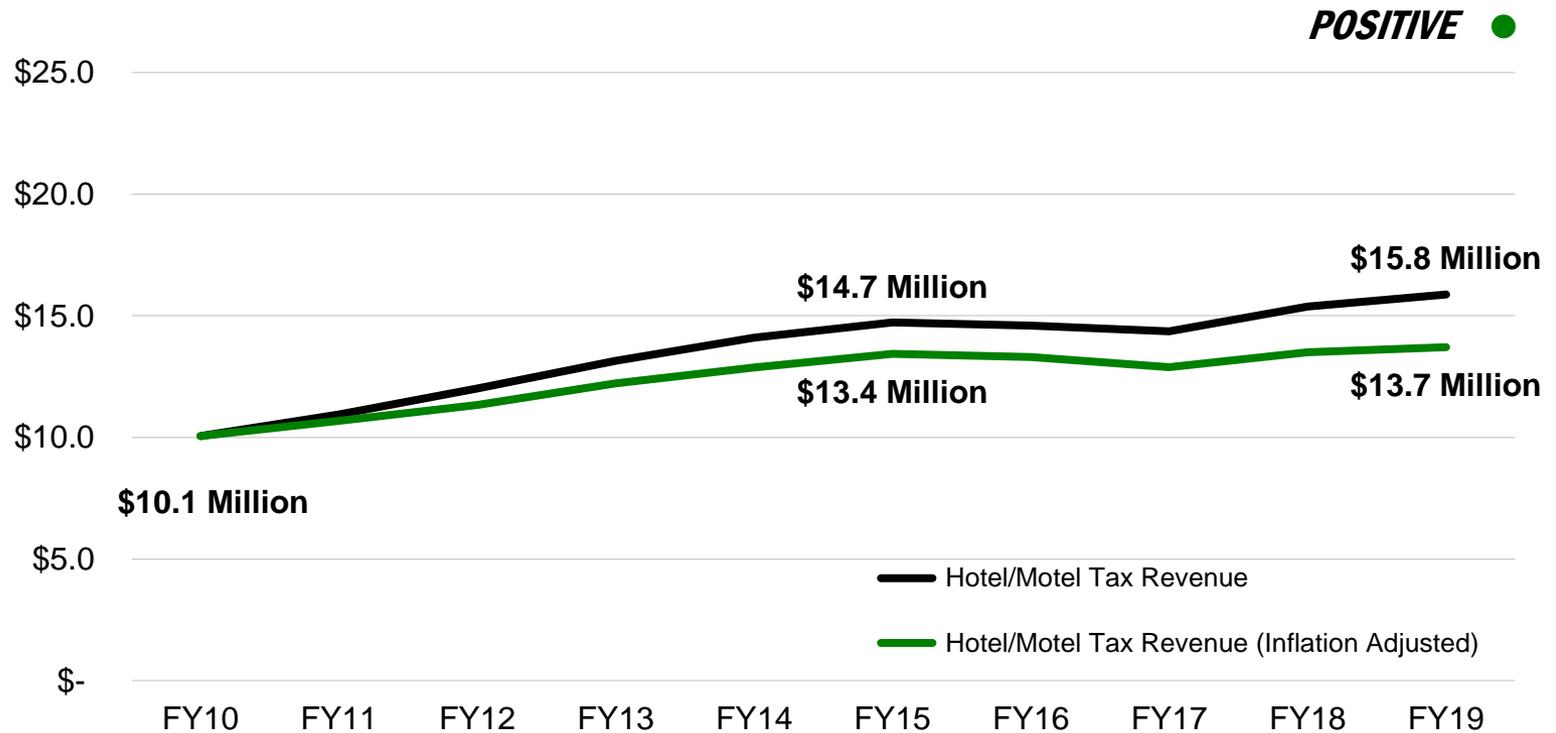
**COUNCIL  
PRIORITY**

**NEUTRAL** ▲



# Hotel Tax Revenue

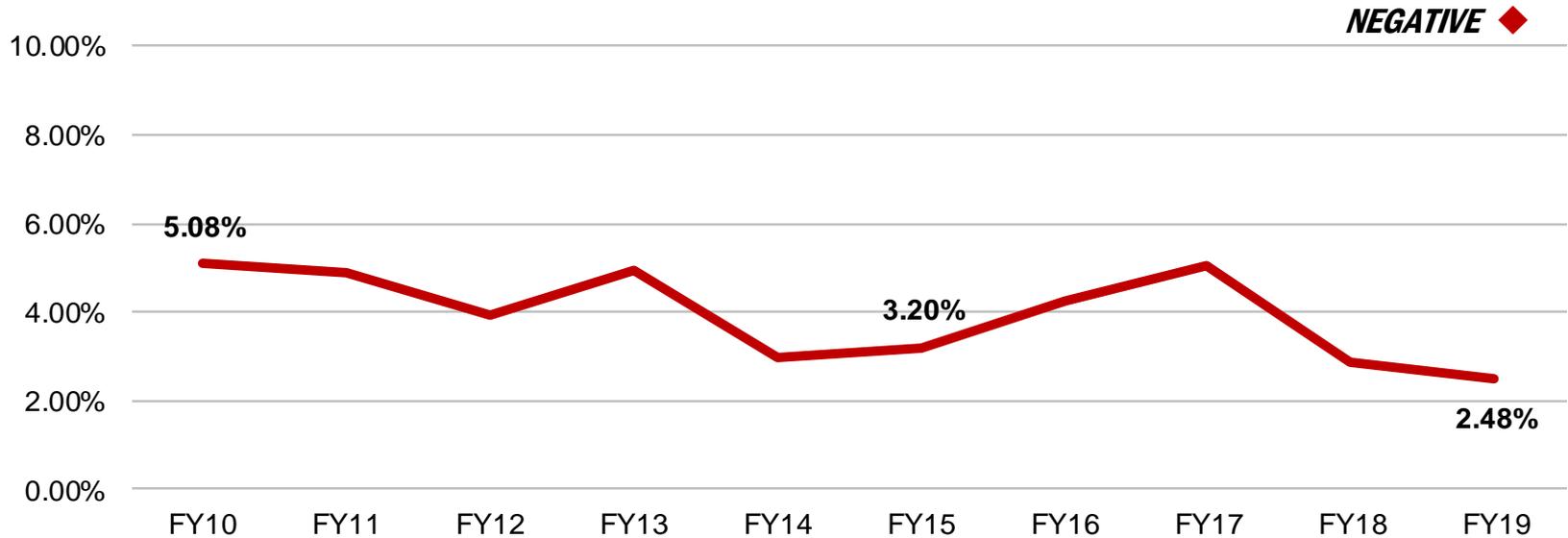
In Millions





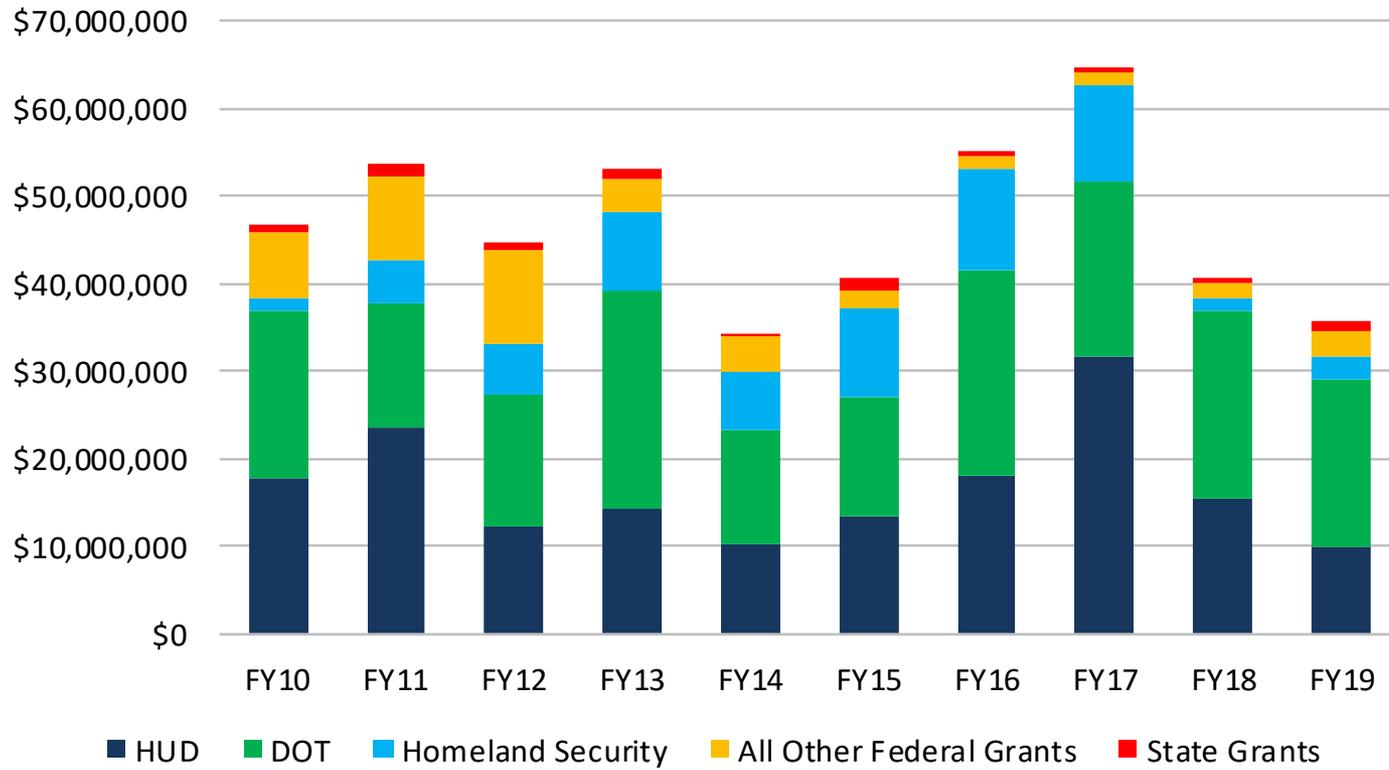
# Grant Revenue

As a percentage of Total Operating Revenue



# Grant Revenue

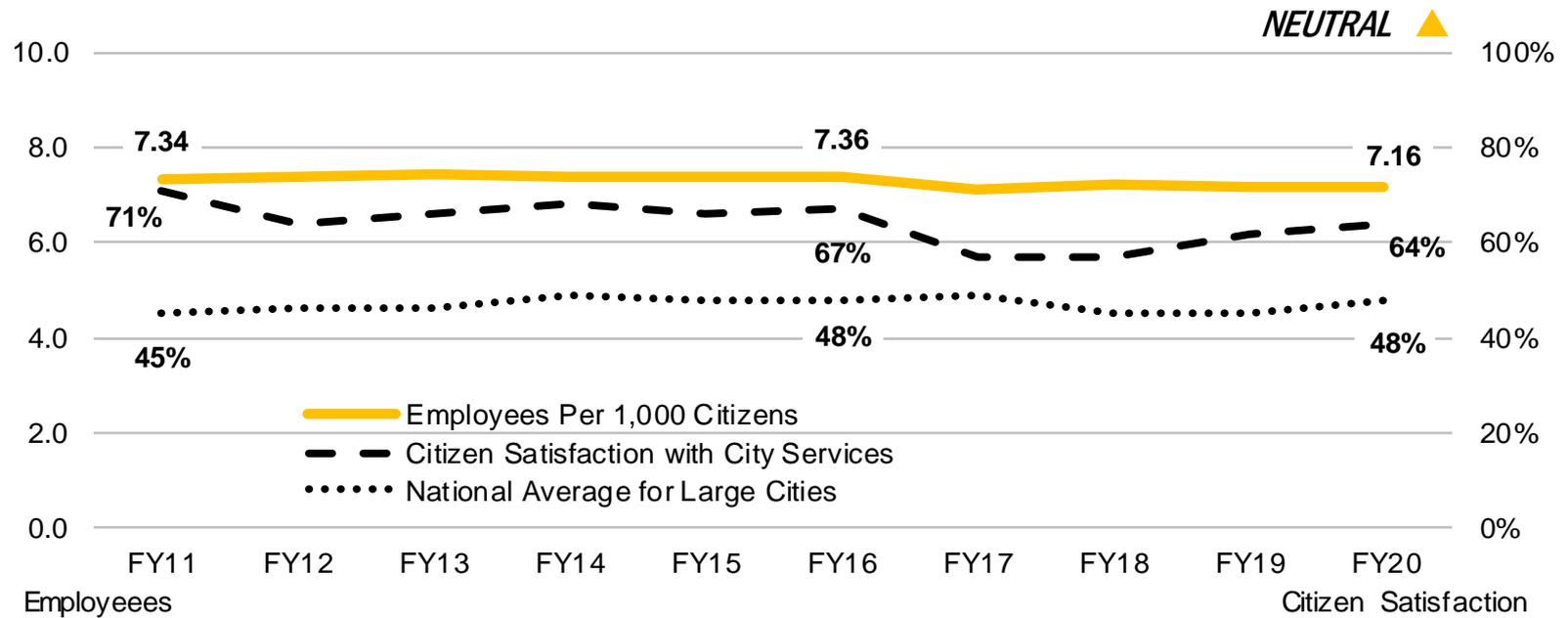
## By Granting Agency





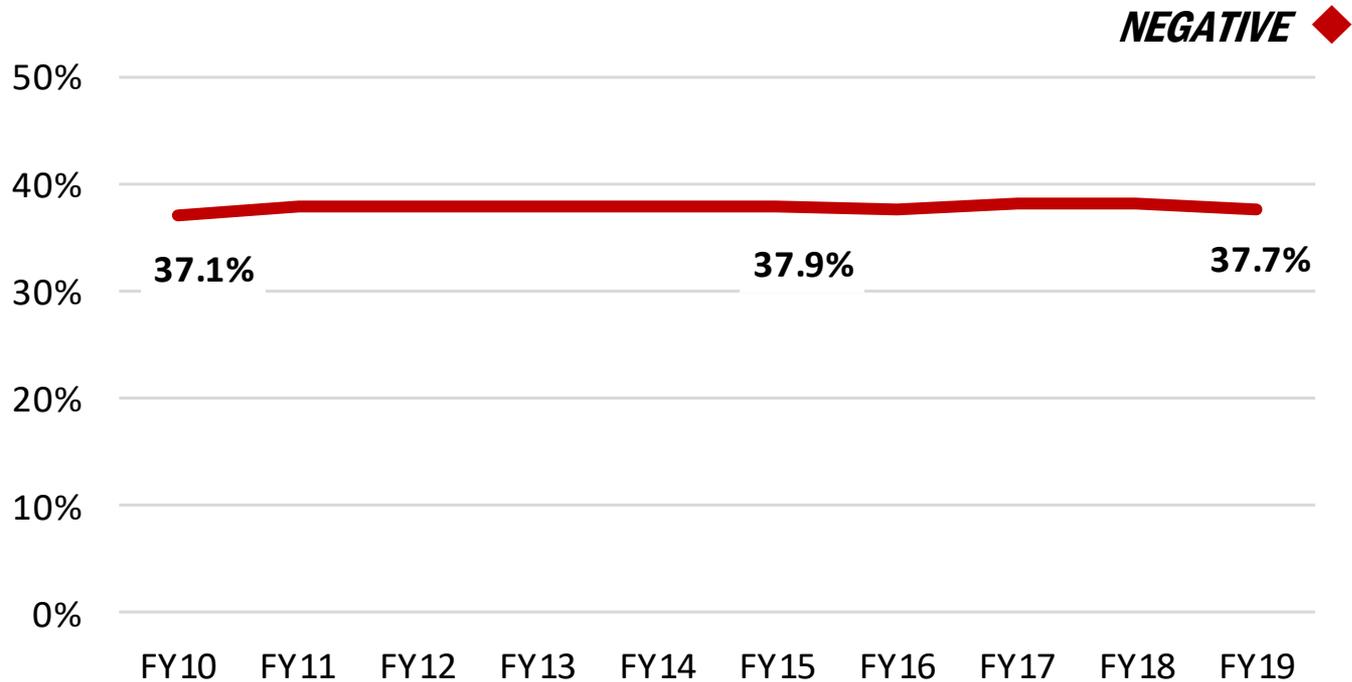
# Employees

Per 1,000 Citizens



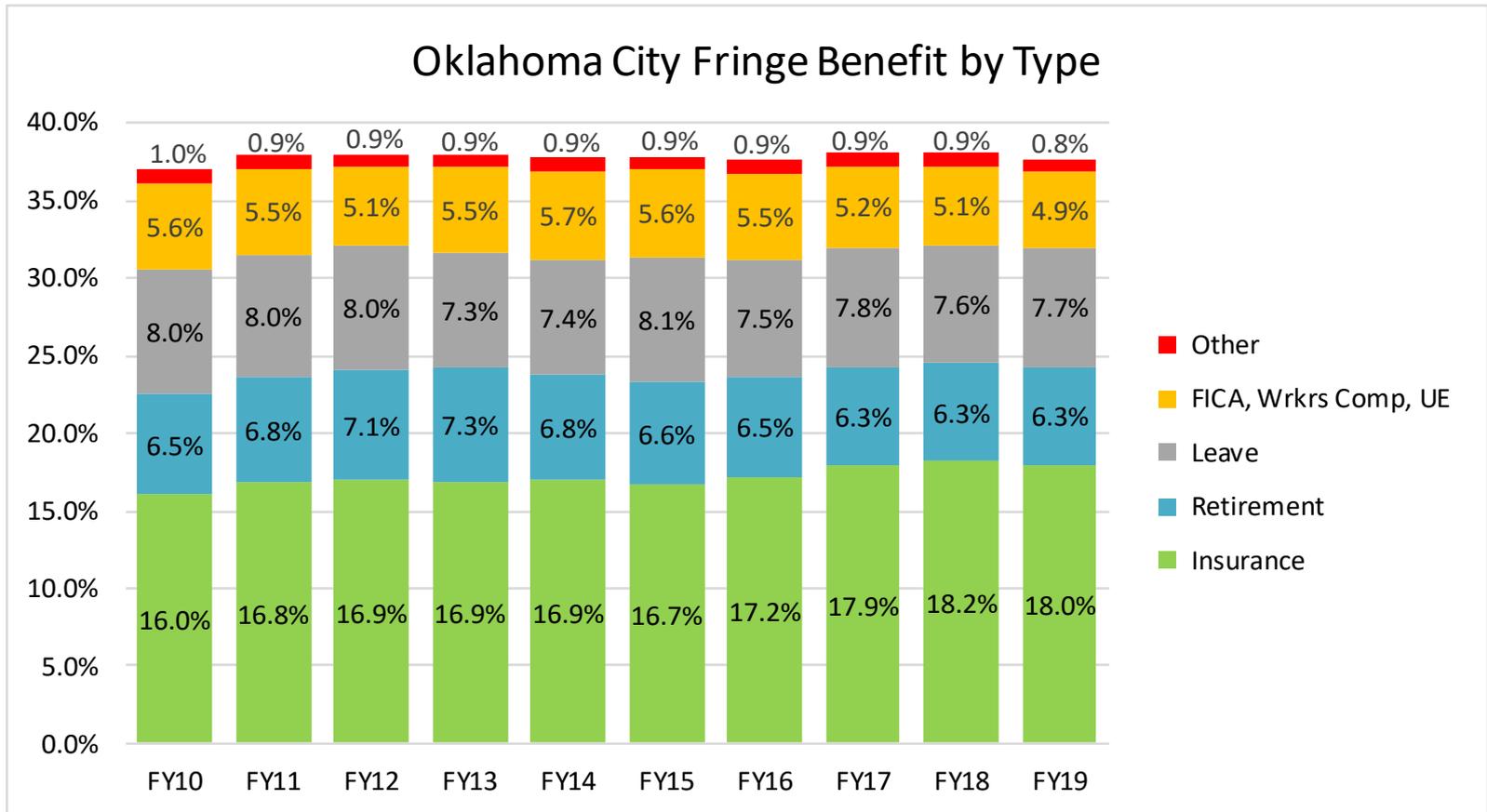
# Fringe Benefits

As a Percentage of Total Compensation



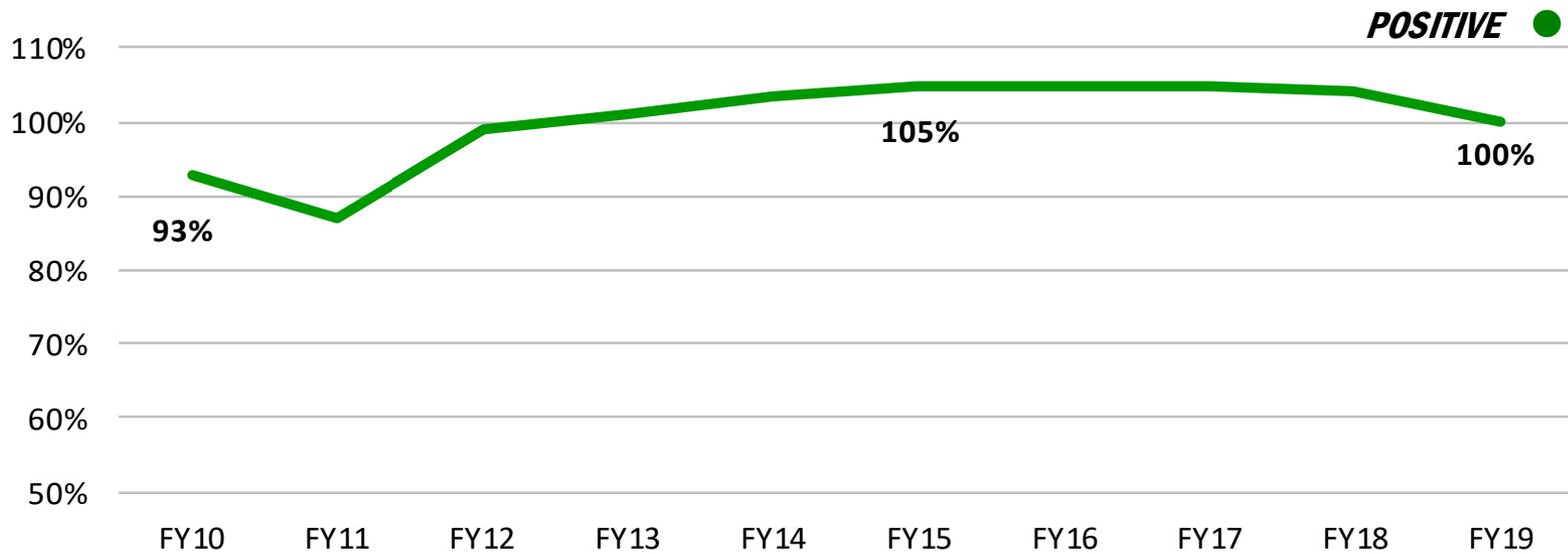
# Fringe Benefits

As a Percentage of Total Compensation



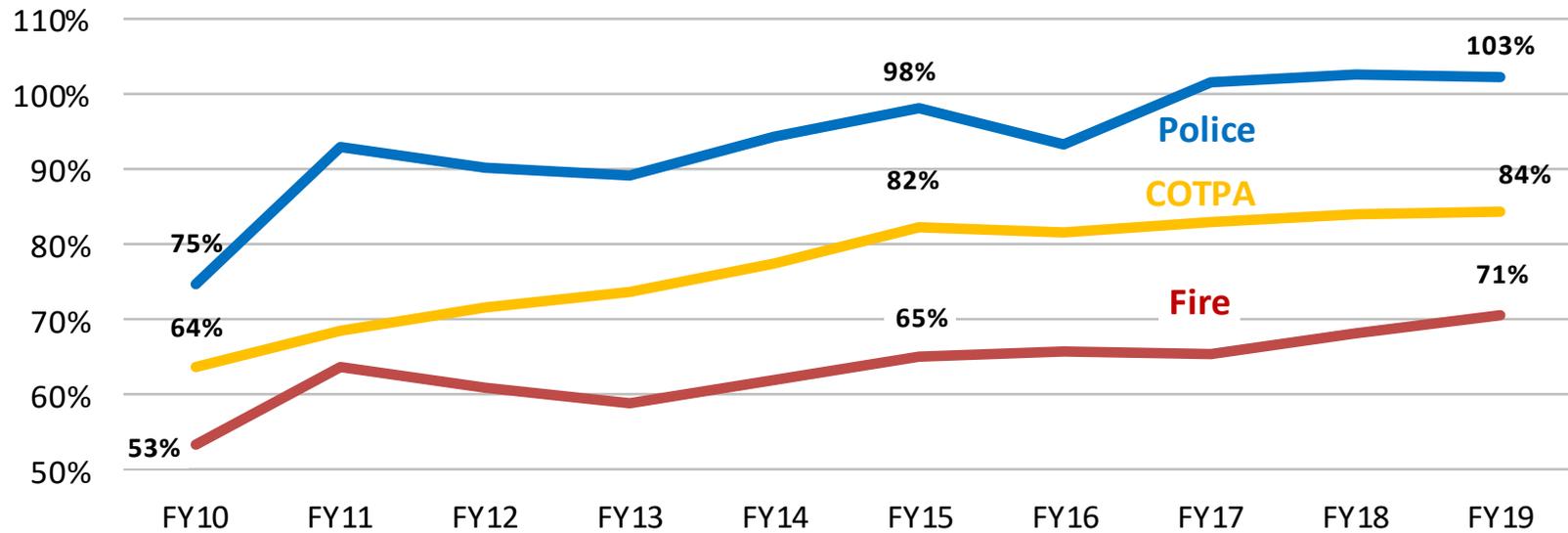
# Pension Funding

## Oklahoma City Employee Retirement System (OCERS)



# Pension Funding

## Accrued Liability Funding Ratio

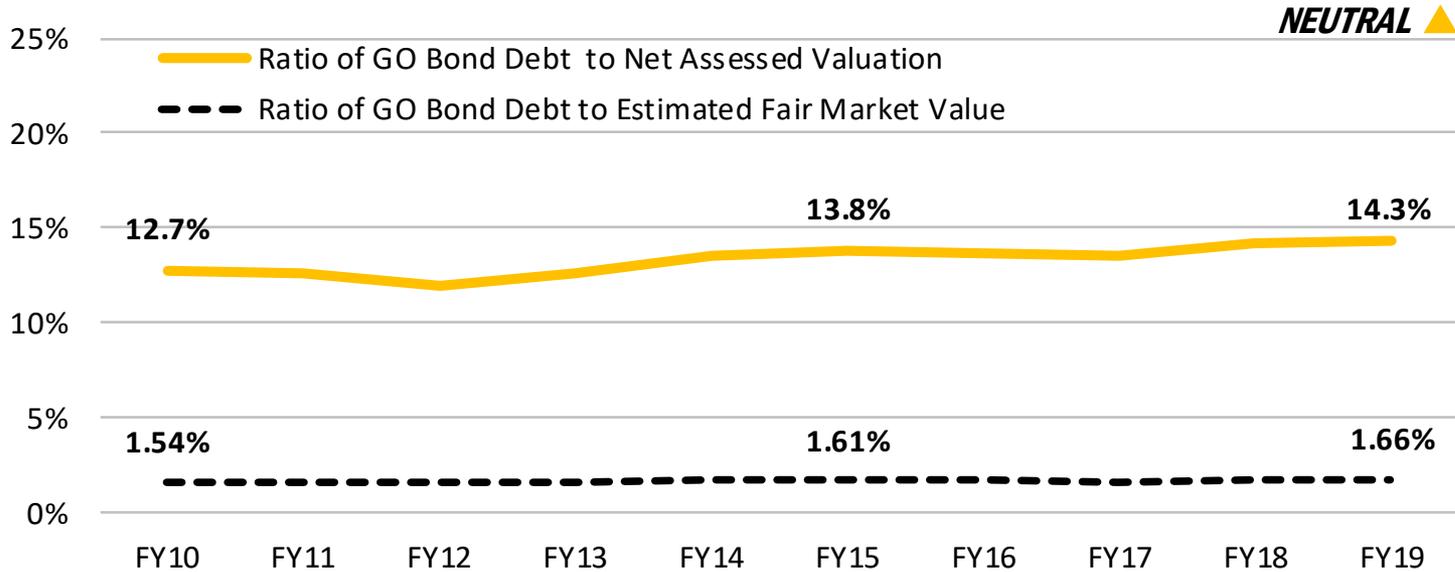


# Long Term Debt

Ratio of General Obligation Bonded Debt to Net Taxable Assessed Value

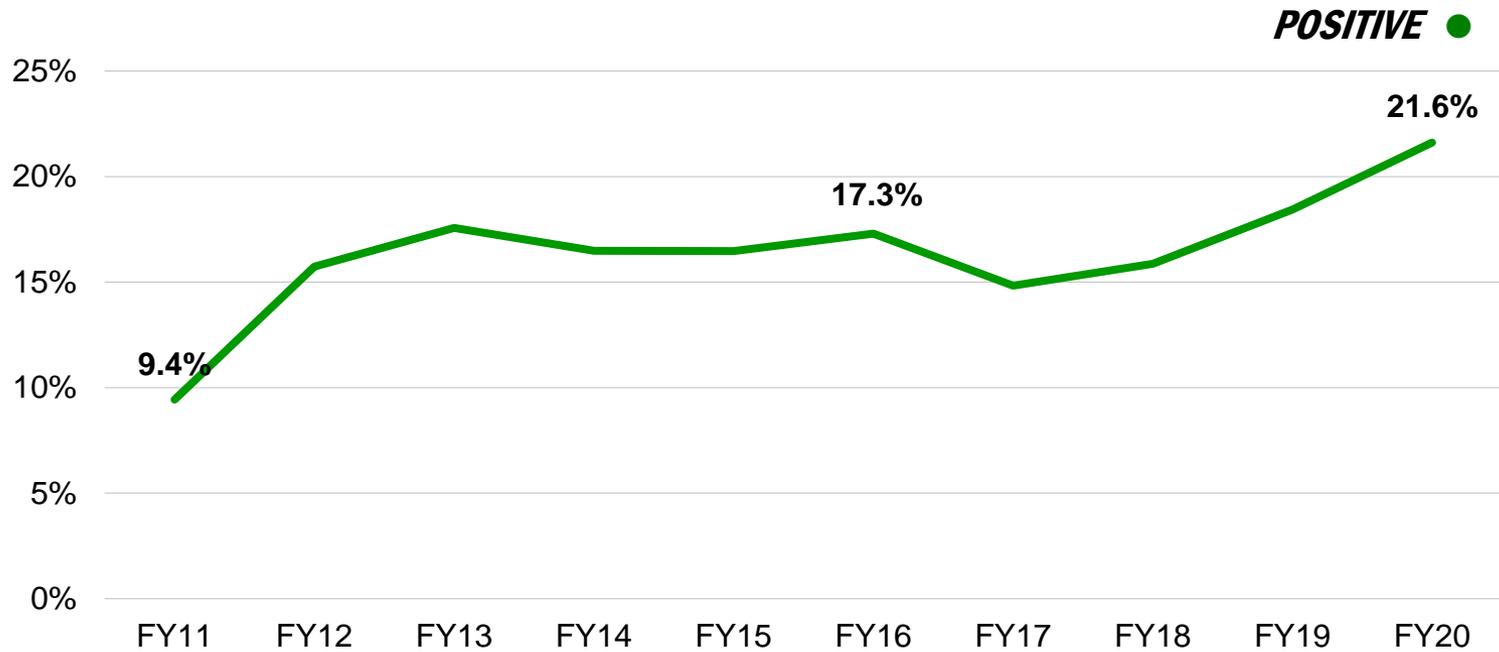


**COUNCIL  
PRIORITY**



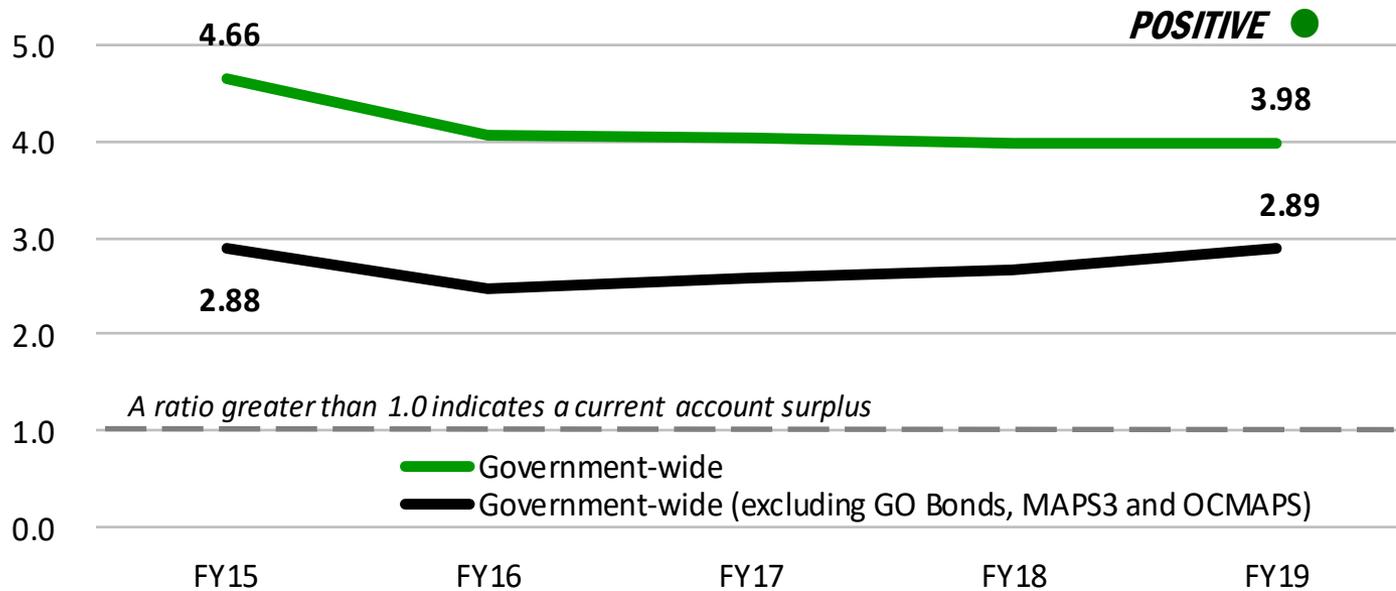
# Fund Balance

As a percentage of General Fund Budget



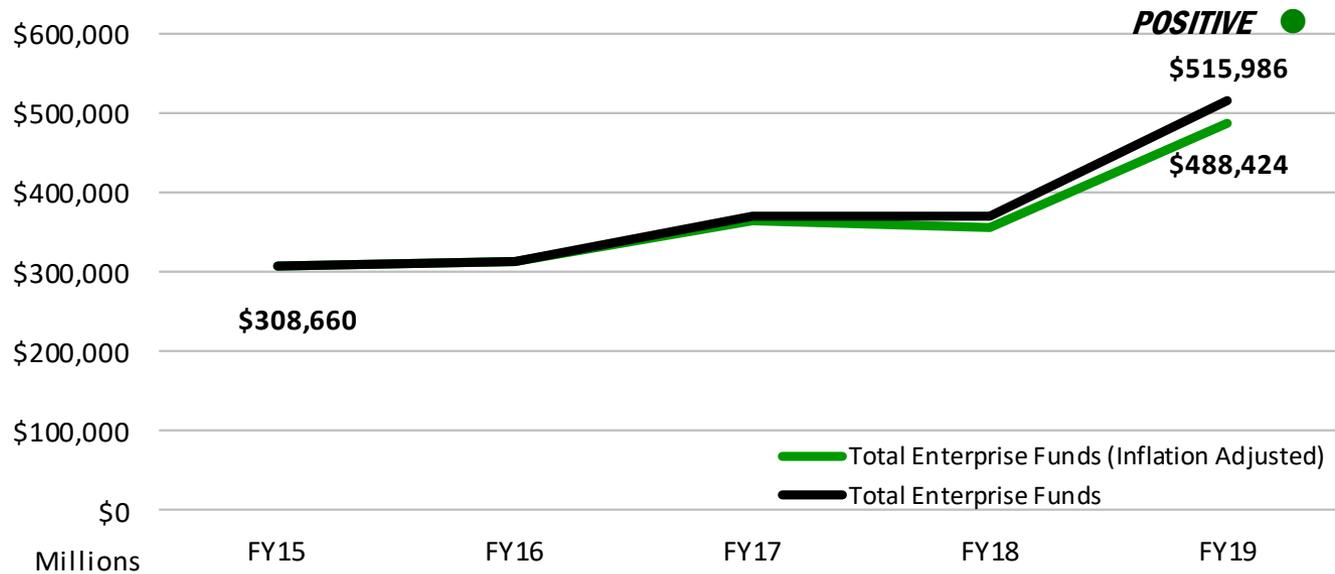
# Liquidity

Ratio of Cash, Cash Equivalents, and Current Investments to Current Liabilities



# Enterprise Working Capital

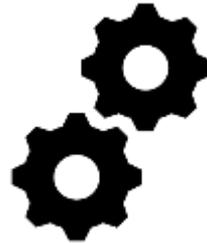
In Millions



# Indicators We Need to Continue Monitoring

## *EXTERNAL INDICATOR*

- Active Drilling Rigs
- Office Vacancy Rates



## *INTERNAL INDICATOR*

- Grant Revenues
- Fringe Benefits

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**FIVE-YEAR  
ECONOMIC OUTLOOK  
FORECAST**

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## **Russell R. Evans, Ph.D.**

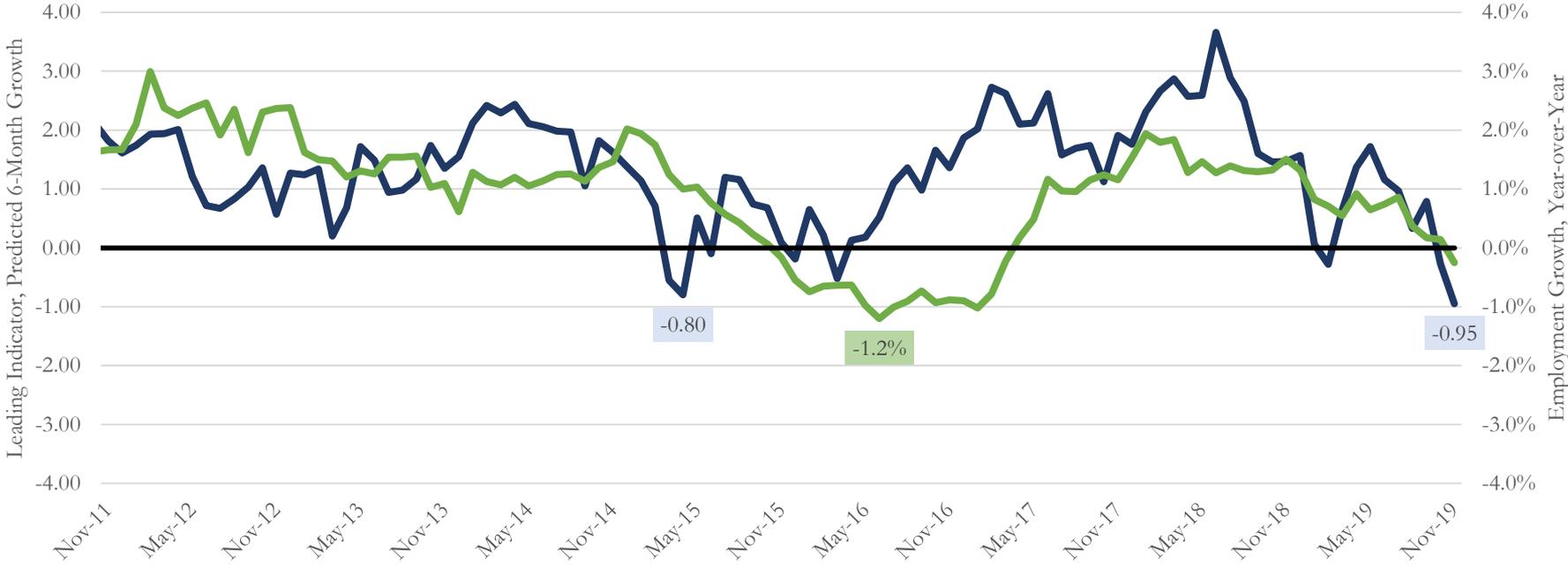
Executive Director, Steven C. Agee Economic Research and Policy Institute  
**Meinders School of Business**



Meinders School of Business ranks in the top 4.5% of Business Schools in the World.

- The theme of the outlook: a year on the brink
- The U.S. outlook: economists vs. executives, or the case for optimism vs. cause for concern
- The Oklahoma outlook: can this time be different?
- The Oklahoma City outlook: a test of independence
- The fiscal outlook: are the good times really over?
- A conversation for another day: the measurement and virtues of economic growth

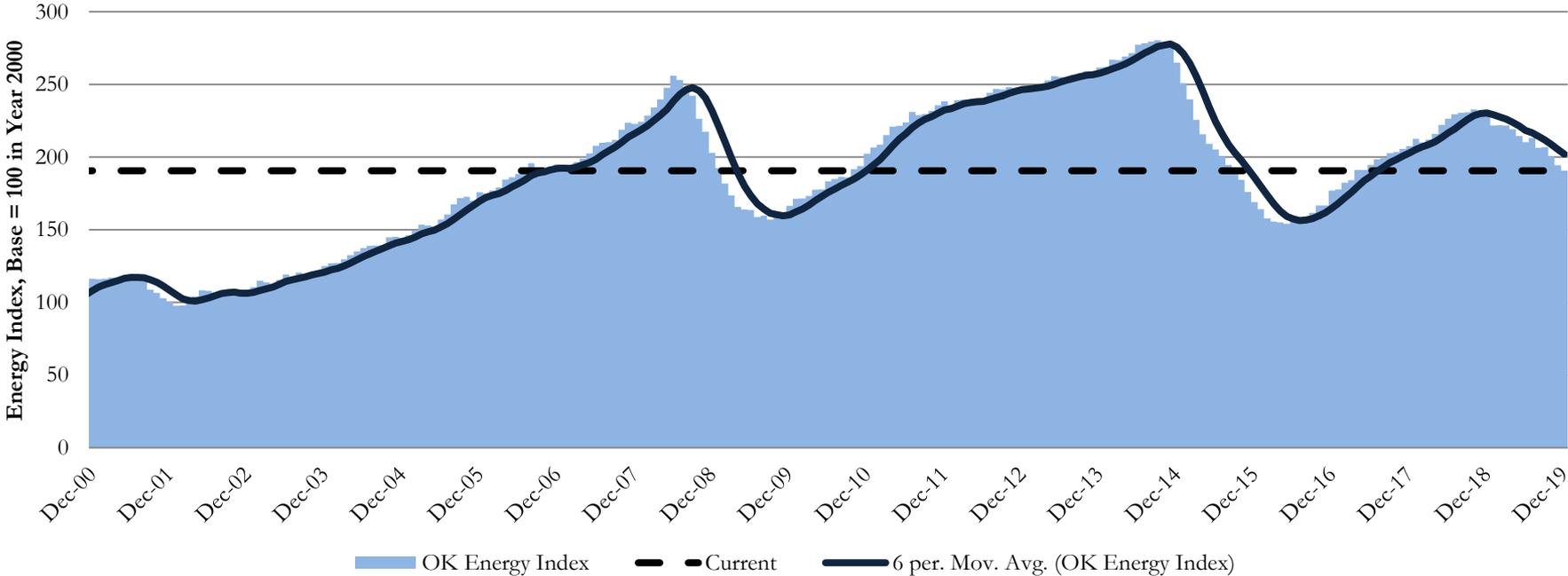
# Oklahoma Leading Index and Employment Growth



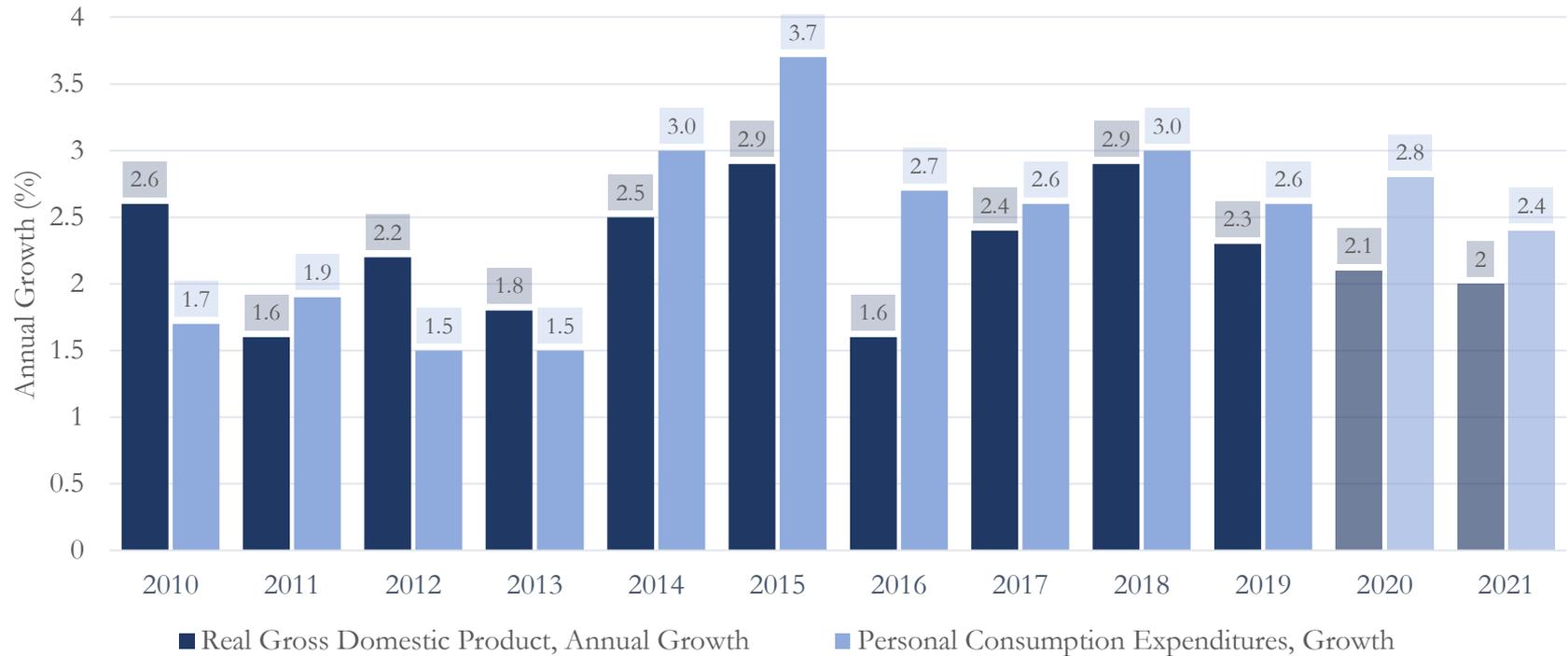
## Oklahoma Rig Count Change and Employment Growth



# Oklahoma Energy Index



## U.S. Real DGP and Personal Consumption Expenditures



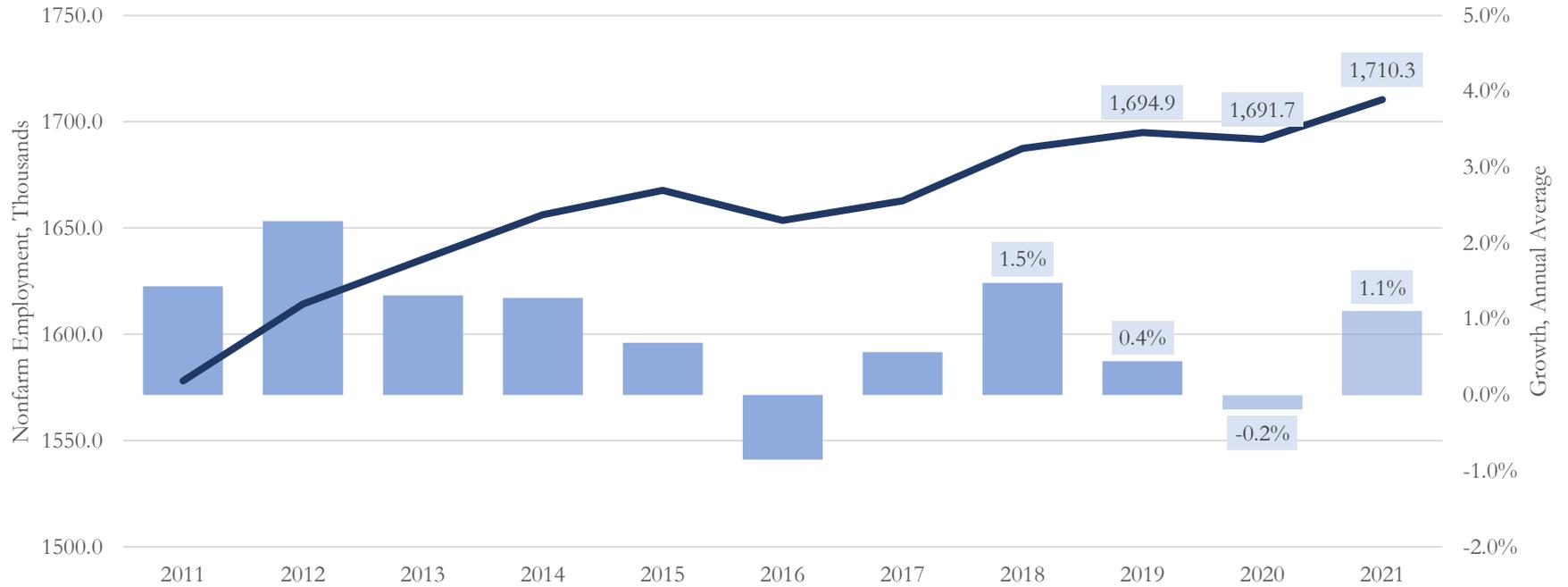
**Economists think a recession is unlikely in 2020 with growth near its 2% trend. Business executives disagree. Bond markets are conflicted.**

## U.S. Inflation and Interest Rates



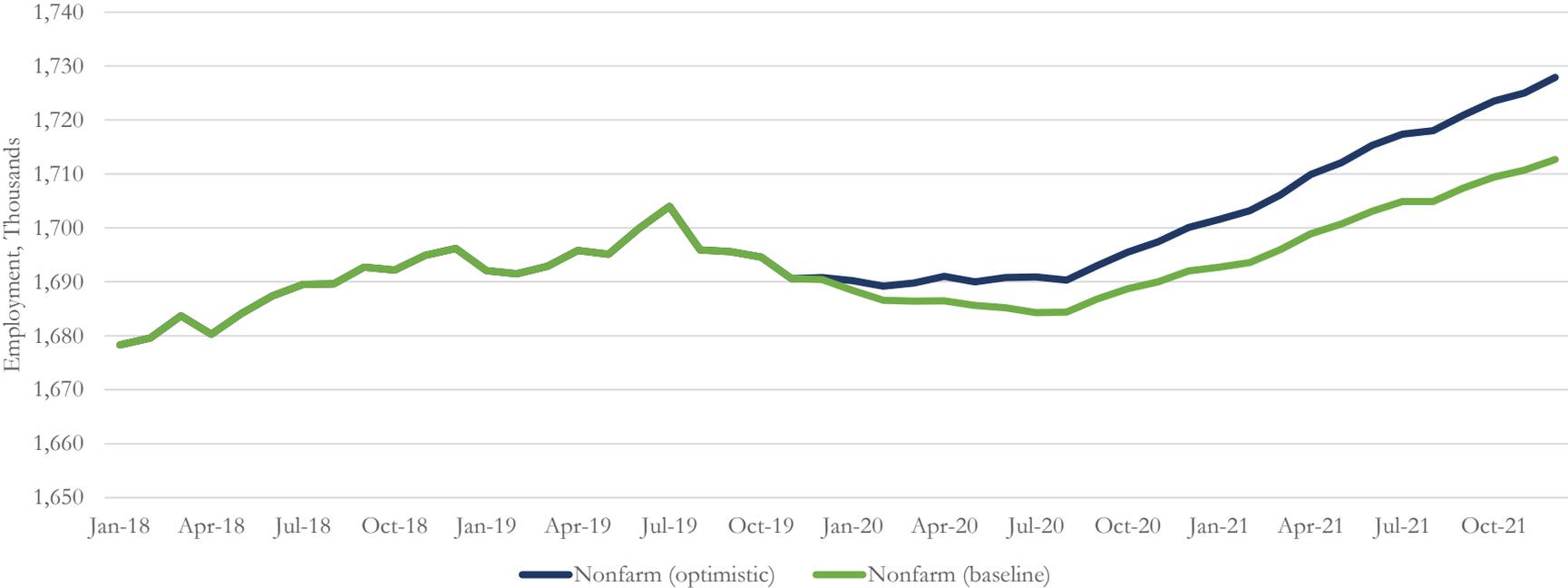
We expect monetary policy to hold steady through much of 2020 in the current target range of 1.5% to 1.75%.

## Oklahoma Nonfarm Employment



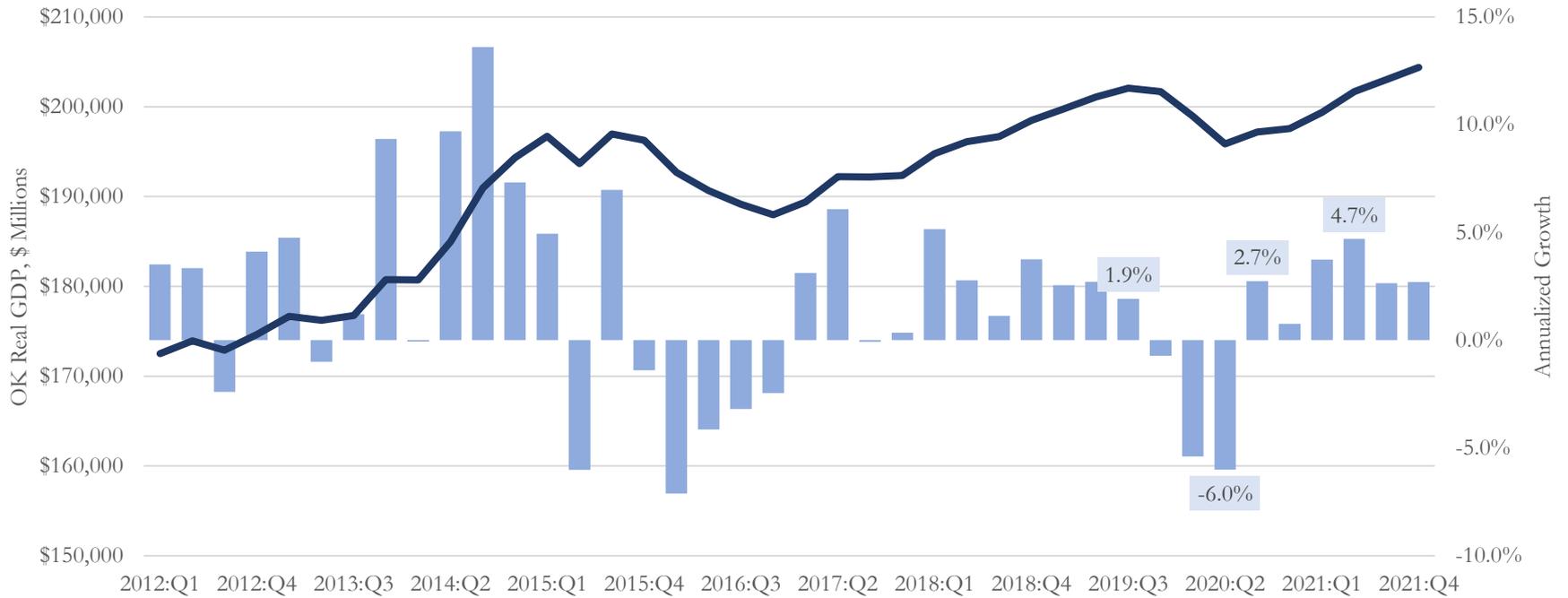
Much of the outlook follows this pattern: similar to but not as severe as 2016.

## Oklahoma Nonfarm Employment: Baseline and Optimistic



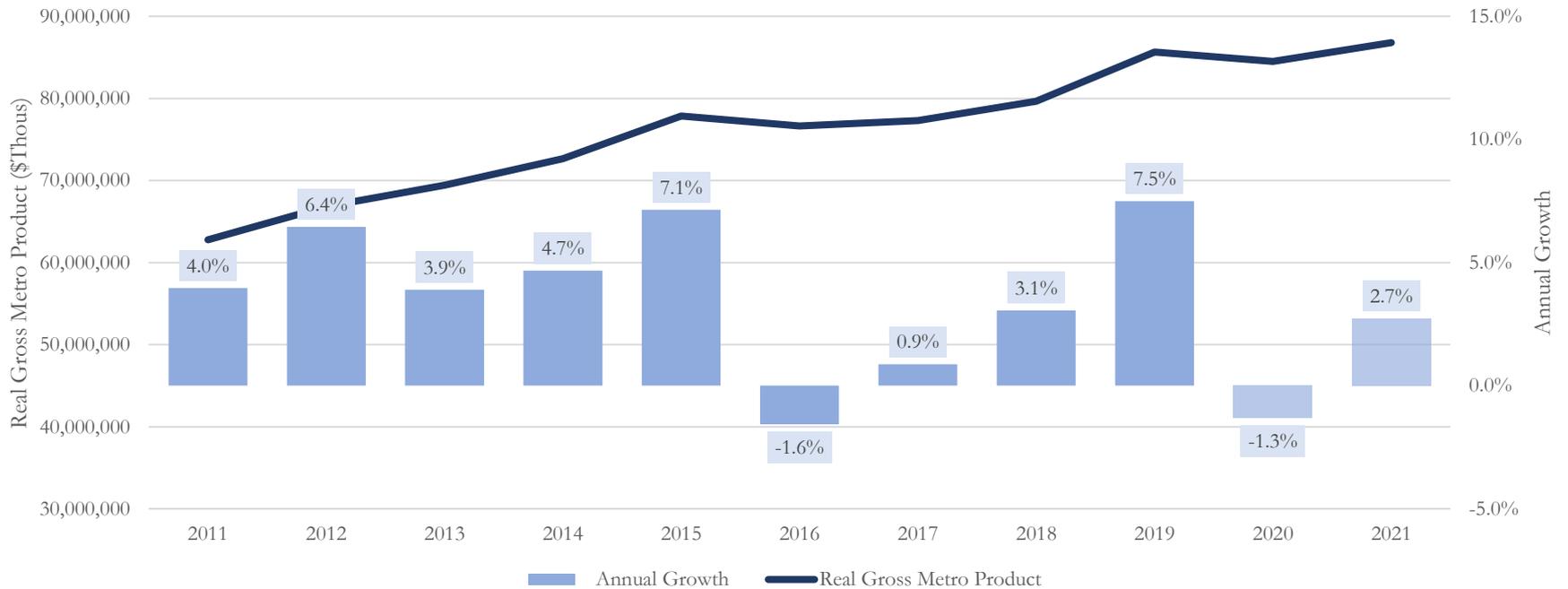
Forecasting employment in the individual sectors and aggregating to nonfarm employment suggests a contraction of **-0.5%**. This may be a better baseline.

## Oklahoma Real GDP



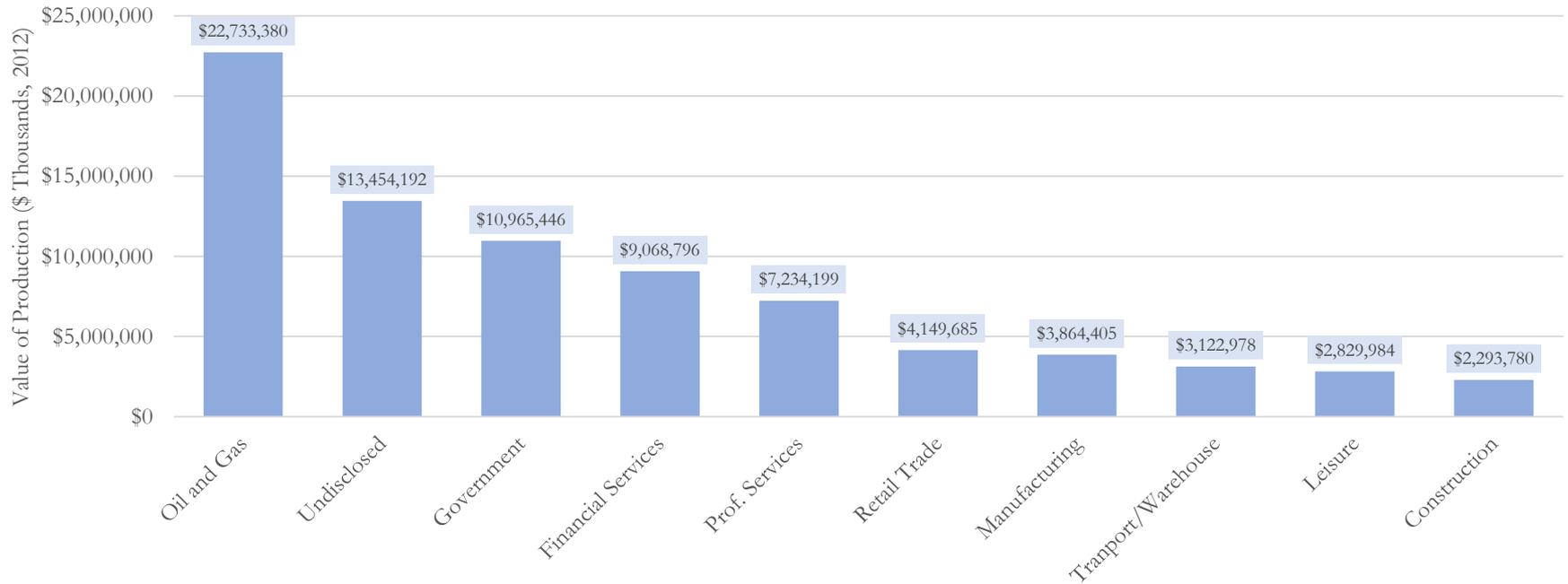
We expect the state to experience a contraction 2020. Again, similar to but not as severe as 2016.

## Oklahoma City Real Gross Metro Product



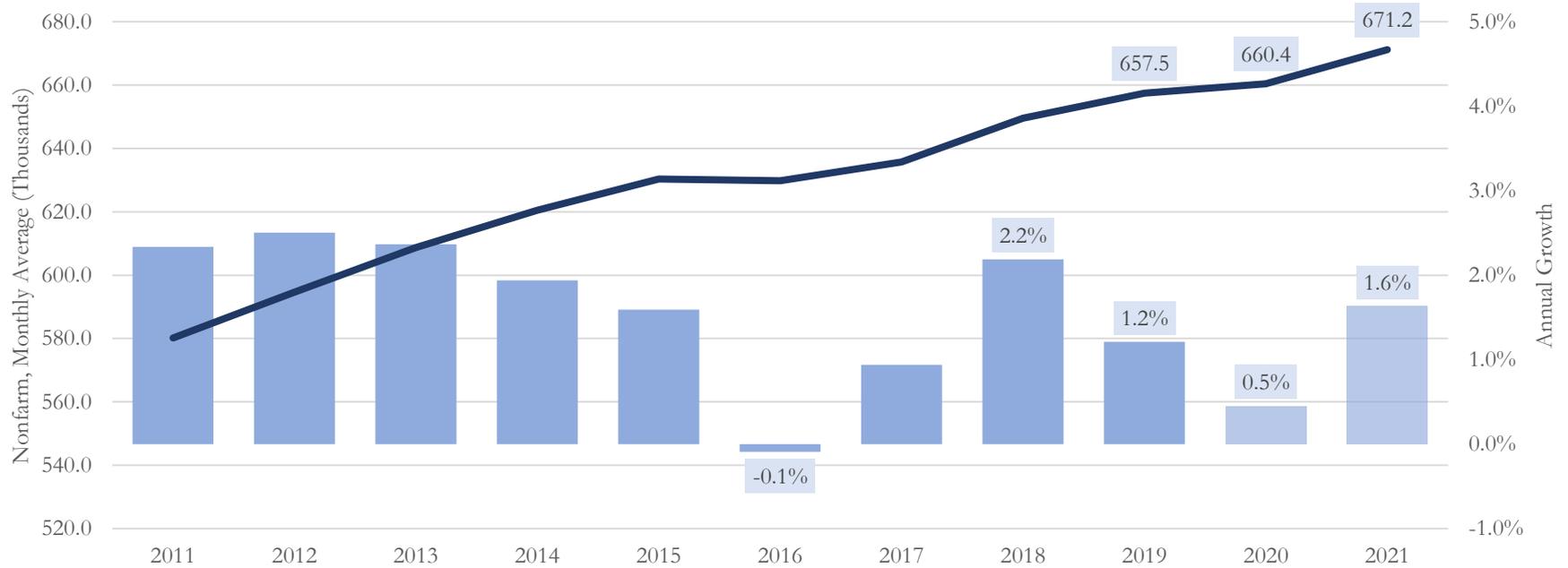
Oklahoma City MSA gross metro product will fall in 2020. It's not clear how significant this measure alone is in understating the health of the metro economy.

## Oklahoma City Real Gross Metro Product: Contributions by Sector 2018



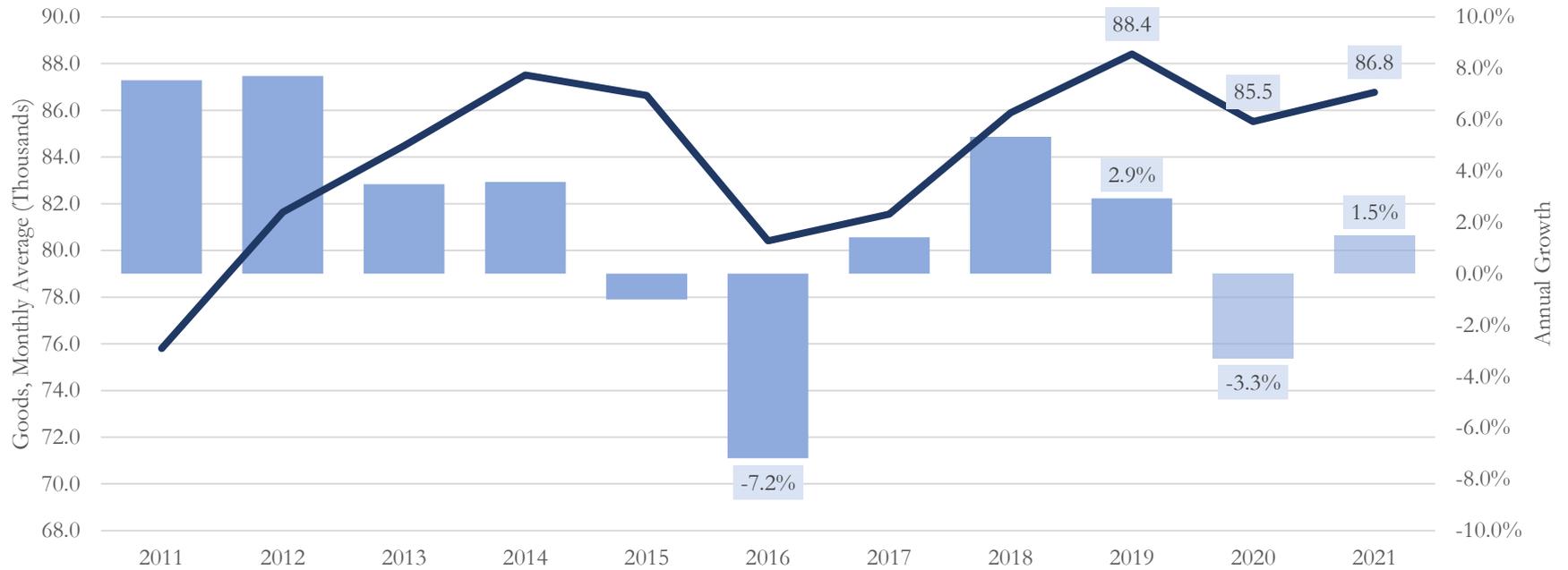
A few sectors with a relatively small share of total metro employment control a large share of gross metro product.

## Oklahoma City Nonfarm Employment



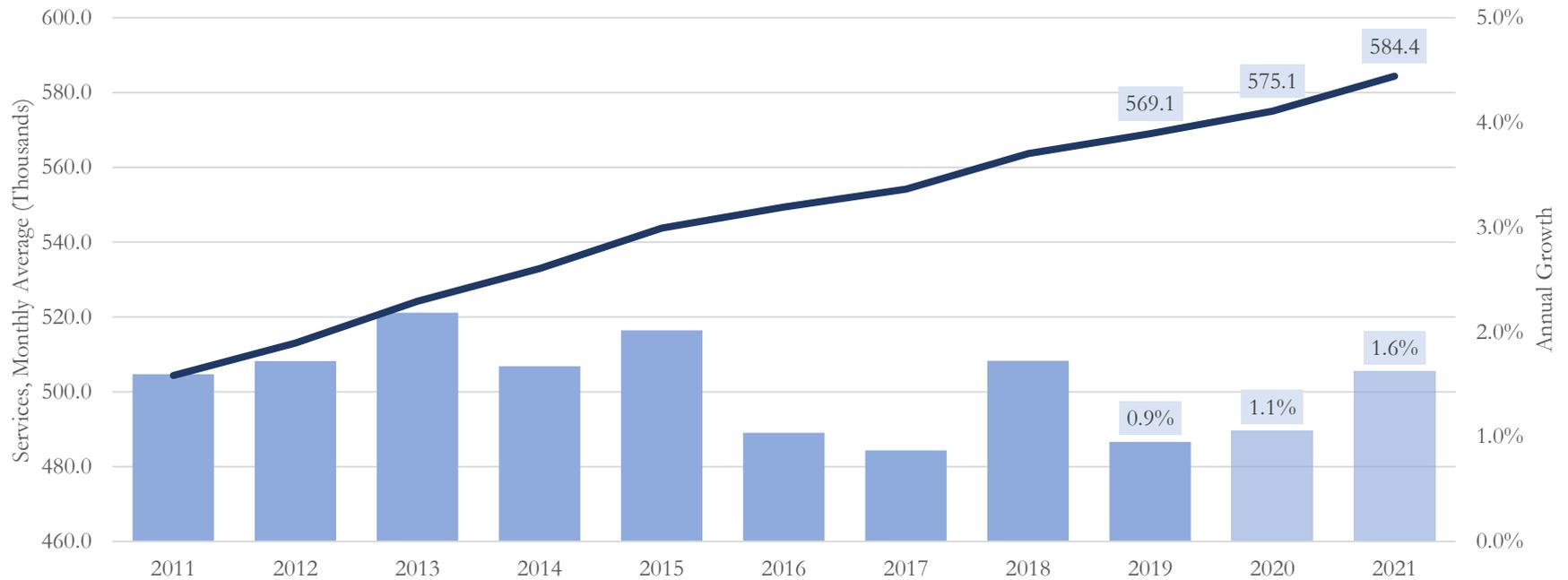
Employment growth in 2020 will be half that of 2019, which was half that of 2018. Oklahoma City's independence from the state's economy will be tested in pursuit of modest growth even as much of the rest of the state contracts in 2020.

## Oklahoma City Goods Employment



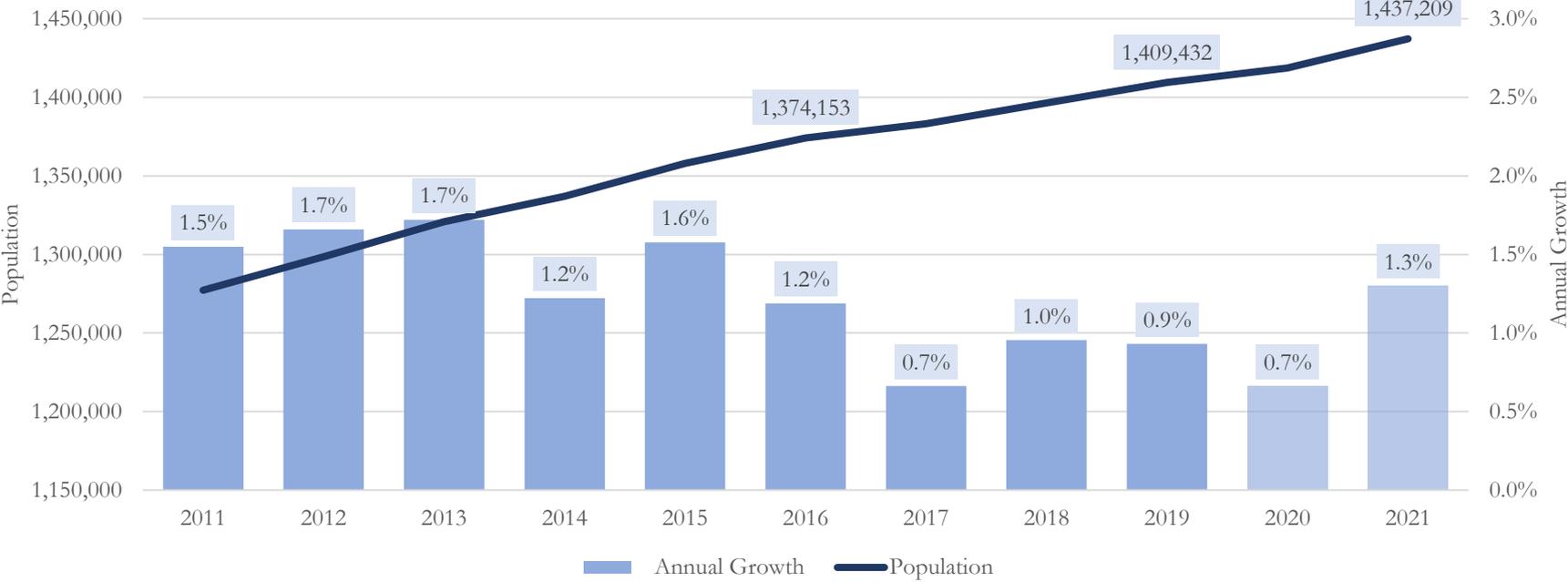
The greatest employment stress of 2020 will be in the goods producing sectors: mining, manufacturing, and construction.

## Oklahoma City Services Employment



The ability of the employment forecast to prove true likely hinges on the ability of the services sector to maintain some strength. Candidate sectors to provide this strength include: scientific and technical services, leisure services, and health services.

## Oklahoma City Population



A prolonged slowdown in population growth rates could shift the Oklahoma City trajectory from transformative to sustainably strong.

Select Economic Variables: Current vs. Year-Ago

Metric	Dec-19	Dec-18	% Change
Nonfarm Employment, Oklahoma	1,703.1	1,708.6	-0.3%
Private Employment, Oklahoma	1,350.2	1,355.4	-0.4%
Nonfarm Employment, Oklahoma City	664.1	660.3	0.6%
Private Employment, Oklahoma City	531.2	528.2	0.6%
Average Weekly Earnings, Oklahoma	\$893.34	\$885.36	0.9%
Average Weekly Earnings, Oklahoma City	\$916.15	\$905.61	1.2%
Rig Activity, Monthly Average	51	141	-63.8%
Oklahoma Initial Jobless Claims, Monthly Average	2,052	1,702	20.6%
Oklahoma Energy Index	190.7	228.9	-16.7%
Oklahoma City MSA Employment (Household, Nov.)	663,328	666,686	-0.5%
Oklahoma City MSA Labor Force (Household, Nov.)	684,701	684,831	0.0%

Current data values signal a need for awareness and caution. There is not yet enough information the system to conclude a dramatic turn in sales tax collections.

Budget Forecast, Performance, and Uncertainty

Budget Workshop	FY 2018 Forecast	FY 2018 Actual
February 2017	3.8% to 4.2%	6.00%
Budget Workshop	FY 2019 Forecast	FY 2019 Actual
February 2018	3.0% to 3.3.0%	3.27%
Budget Workshop	FY 2020 Forecast	FY 2020 Actual
February 2019	-1.3% to 3.1%	1.0% - 2.5%

Strength in the first half of the fiscal year should carry FY 2020 to a reasonable conclusion. The uncertainty of FY 2020 – timing and severity – have largely been revealed. Growth will slow with more negative growth rate checks expected as we limp to the finish line of the fiscal year.

Fiscal Year 2021 Baseline Forecast

	Mild Contraction	No Model Influence	Avoids Contraction
Fiscal Year 2020	0.66%	1.95%	2.18%
Fiscal Year 2021	-0.50%	1.30%	1.64%

Expectation for FY 2021 are a function of the outside truth you want to impose on the model. At face value, a reasonable expectation for FY 2021 would be 1.5% to 2.0%. But note that the upside is limited as something really unexpected is likely needed to support higher expectation. However, much less is needed to suppress expectations. FY 2021 is likely a year to plan around the baseline but be prepared to adjust as outside truths are revealed.

- 2020 is a year on the brink of recession that will test the state's independence from energy cycles and Oklahoma City's independence from the state.
- 2016 provides some guidance; certainly things are different now, but how different?
- The Oklahoma economic reality seems fairly well defined in the data now; just waiting to see what outside economic truths come to bear on local economic performance.
- Baseline fiscal outlook calls for growth to slow with negative checks by May and June. Weakness holds through the middle of FY 2021, but how weak?
- There is not enough information in the data to establish a significant contraction as a baseline expectation; there are enough signals to merit concern and call for agility to adjust as necessary to changing realities as the year progresses.

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**FIVE-YEAR  
SUCCESSFUL OUTCOMES  
FORECAST**

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## SUCCESSFUL OUTCOMES



**MAPS 4**

Voters passed MAPS 4 projected to generate \$978 million over an 8-year period to fund an array of projects such as homelessness and family justice, in addition to capital improvements such as the Clara Luper Civil Rights Center, a multi-purpose stadium and a new Fairgrounds arena.



**PUBLIC SAFETY CAPITAL FUNDING**

As other funding sources for public safety capital funding are set to expire, the passage of MAPS 4 and the ability to start collecting the MAPS 4 use tax will provide a dedicated funding source for at least the next eight years.



**ANIMAL WELFARE RESPONSE**

Four positions were added to the Animal Welfare division in FY20 to expand evening hours resulting in increased levels of timely call responses.



## SUCCESSFUL OUTCOMES



### OPEN RECORDS REQUEST

The City implemented a new technological solution to address the increasingly high volume of open records requests.



### SUNDAY BUS SERVICE

Bus services is now provided 7-days a week. Sunday service is available on 16 routes with one-hour frequency from 6:00 a.m. to 6:30 p.m.



### LIVE RELEASE RATE

The live release rate was improved by increased adoptions, transfers out and the community spay and neuter program

**Live release rate was 84% in FY19**

## SUCCESSFUL OUTCOMES



**GO BOND PACKAGE**



**ONE CENT TEMPORARY TAX**



**¼ CENT SALES TAX INCREASE**



**BODY WORN CAMERAS**



**NEW MUNICIPAL COURT**



**IMPACT FEES**



**WATER CONSERVATION**



**WATER RIGHTS SETTLEMENT**



**RADIO SYSTEM**

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FIVE-YEAR  
**FORECAST ISSUES**  
FORECAST

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# Forecast issues are **financial issues** facing departments in the coming years

1

General overview of the issue  
*Not a detailed cost estimate*

2

Provides **early warning** for emerging issues departments will face in coming years

All 49 department issues are included in the forecast document beginning on page 92

# Highlighted Issues

- ***6 Issues Highlighted***

Key Financial Issues Facing Departments

- ***Possible Direction and Next Steps Identified***

Raising Awareness to Stimulate Conversation and Action



## FIRST AMERICANS MUSEUM

- **Expected to open in Spring 2021**
- **City will be responsible for future operations and maintenance**
- **Partnership with the Chickasaw Nation through the AICCM Land Development, LLC to develop the commercial property around the facility**

### ***POSSIBLE DIRECTION AND NEXT STEPS***

- Funding and Agreement for Operations and Maintenance
- Potential Impact on Operating Funds



# LONG TERM WATER CAPITAL

## **WATER UTILITY – Water Supply**

- \$824 million for construction of the 2<sup>nd</sup> Atoka Pipeline
- Construction to be completed by FY25

## **WASTEWATER UTILITY – Regulatory Compliance**

- \$110 million for upgrades and increased capacity from 6 MGD to 9 MGD to meet growth demands

## **SOLID WASTE UTILITY – Recycling Program**

- \$3.8 million per year to provide new and replacement carts to customers and purchase replacement collection equipment.

## ***POSSIBLE DIRECTION AND NEXT STEPS***

- Rate Adjustments



## PUBLIC TRANSPORTATION SYSTEM IMPROVEMENTS

### DEVELOP A TRANSPORTATION SYSTEM THAT WORKS FOR ALL RESIDENTS

- **Maintain transit facilities and equipment in good condition**
- **Enhance existing services**
  - Micro transit / traffic signal priority / automated safety systems
- **Further implementation of existing transit plans**
  - High frequency corridors / service to the airport / new routes / expanded night service
- **Regional Transit Model and Long-Range Plan**
  - Bus Rapid Transit starting at end of FY23
  - Expand street-car to additional neighborhoods and business districts
- **Implement Transit Safety Management System**
  - Must meet Oklahoma Department safety program standards for rail operation
  - Required by the Federal Transit Administration

### *POSSIBLE DIRECTION AND NEXT STEPS*

- Regional Transit Authority and Potential Regional Funding for Public Transportation
- New Alternative Funding for Transit



## FACILITY CAPITAL MAINTENANCE COSTS

- **Original MAPS projects have been in public use for over 20 years**
- **MAPS Use Tax was used for capital maintenance but is now depleted**
- **MAPS/MAPS 3 projects, GO Bond Projects, and CIP Projects will need a capital maintenance funding source**
- **MAPS 4 will need a maintenance funding source for some of the projects**

### ***POSSIBLE DIRECTION AND NEXT STEPS***

- General Fund – Target is 1-3% of General Fund for Capital Maintenance
- General Obligation Bonds
- MAPS 4 Use Tax



## **EMPLOYEE RECRUITMENT, CLASSIFICATION AND COMPENSATION**

- **Difficult time filling and retaining employees in skilled trades, some professional services, part-time positions, and those requiring a Commercial Drivers License**
- **Approximately 29% of employees participating in the Oklahoma City Employee Retirement System are eligible to retire**

### ***POSSIBLE DIRECTION AND NEXT STEPS***

- Conduct a New Classification and Compensation Study
- Provide Training to Enhance Skills and Prepare for Advancement
- Partner with Local Educational Institutions.
- Contract for Specialized Skill Sets
- Conduct an Employee Engagement Survey



## OTHER POST-EMPLOYMENT BENEFITS (OPEB) LIABILITY

- **Progress made in 2016 by increasing eligibility requirements for early retirees and ending subsidized retiree health insurance for new employees hired after January 1, 2017.**
- **These changes are expected to reduce liability by \$90 million over 10 years**
- **Plan still has an unfunded liability in excess of \$420 million**

### ***POSSIBLE DIRECTION AND NEXT STEPS***

- Explore cost reduction changes that lessen the impact to plan participants while reducing costs for the city

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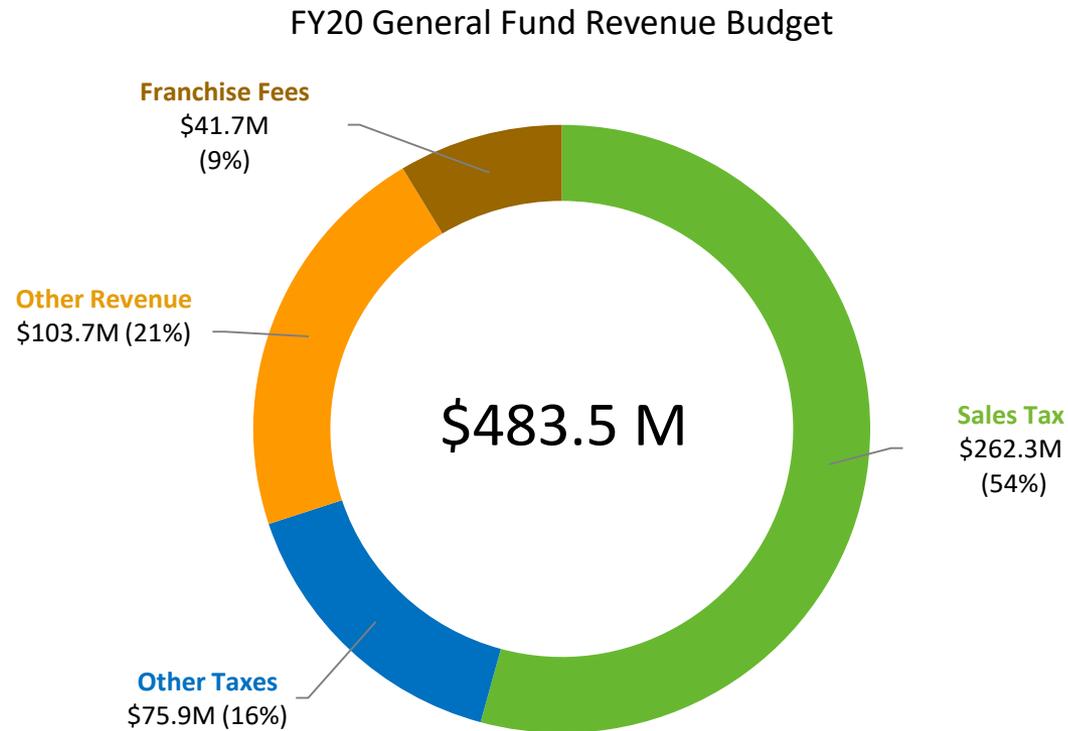
**FIVE-YEAR  
GENERAL FUND REVENUES  
FORECAST**

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***TRENDS AND FORECAST***

# FY20 General Fund Revenue

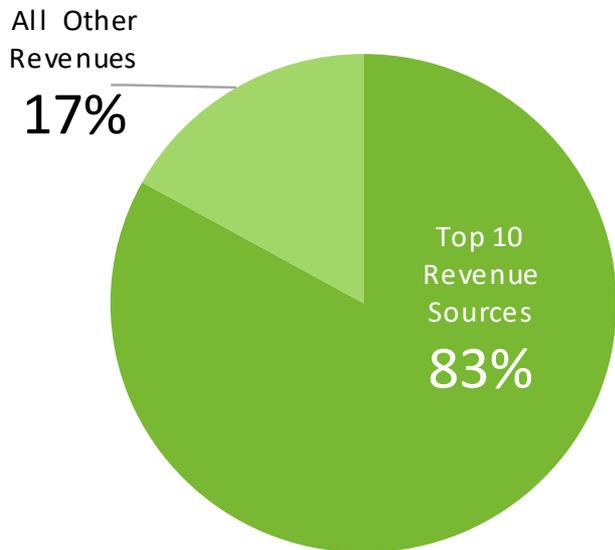
Where the money comes from



# General Fund Revenue Budget

## Top 10 Budgeted Revenue Sources in FY20

General Fund FY20 Revenue Budget

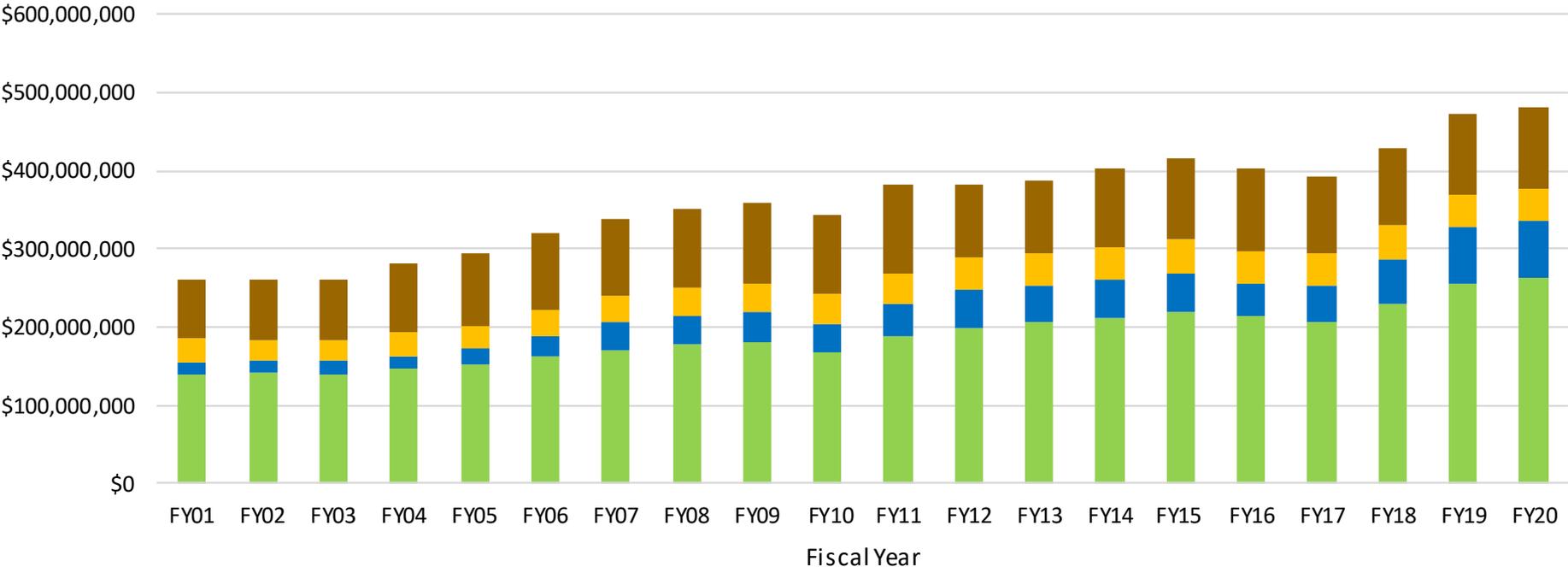


Revenue Source	FY20 Budget	% of GF	Category
Sales Tax	\$262,266,708	54%	Sales Tax
Use Tax	\$63,492,414	13%	Other Taxes
OG&E Franchise Fee	\$20,862,466	4%	Franchise Fees
Fire Wage Adjustment	\$12,312,425	3%	Other Revenue
Police Wage Adjustment	\$9,459,160	2%	Other Revenue
Court Costs	\$8,350,732	2%	Other Revenue
Traffic Fines	\$6,163,596	2%	Other Revenue
Cox Cable Franchise Fee	\$5,801,786	1%	Franchise Fees
Building Permits	\$5,561,589	1%	Franchise Fees
Public Works TMS Charges	\$5,150,000	1%	Other Revenue
<b>TOTAL</b>	<b>\$399,420,876</b>	<b>83%</b>	

# General Fund Revenue Trends

General Fund Revenue Trends and Projections

■ Sales Tax     
 ■ Other Taxes     
 ■ Franchise Fees     
 ■ Other Revenue

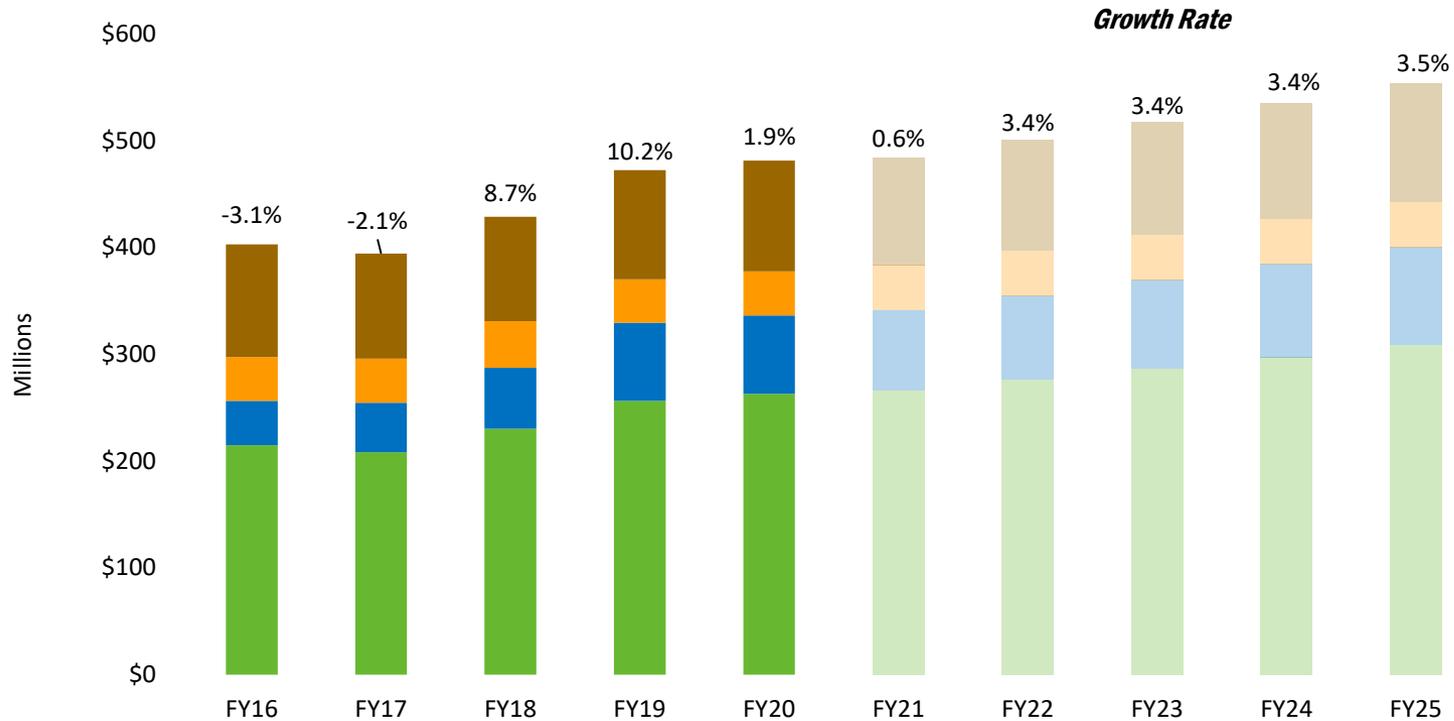


# General Fund Revenues

## History and Projected Revenue Growth

General Fund Revenue Growth

■ Sales Tax   
 ■ Other Taxes   
 ■ Franchise Fees   
 ■ Other Revenue  
 Projected Average Annual Growth of 2.9%



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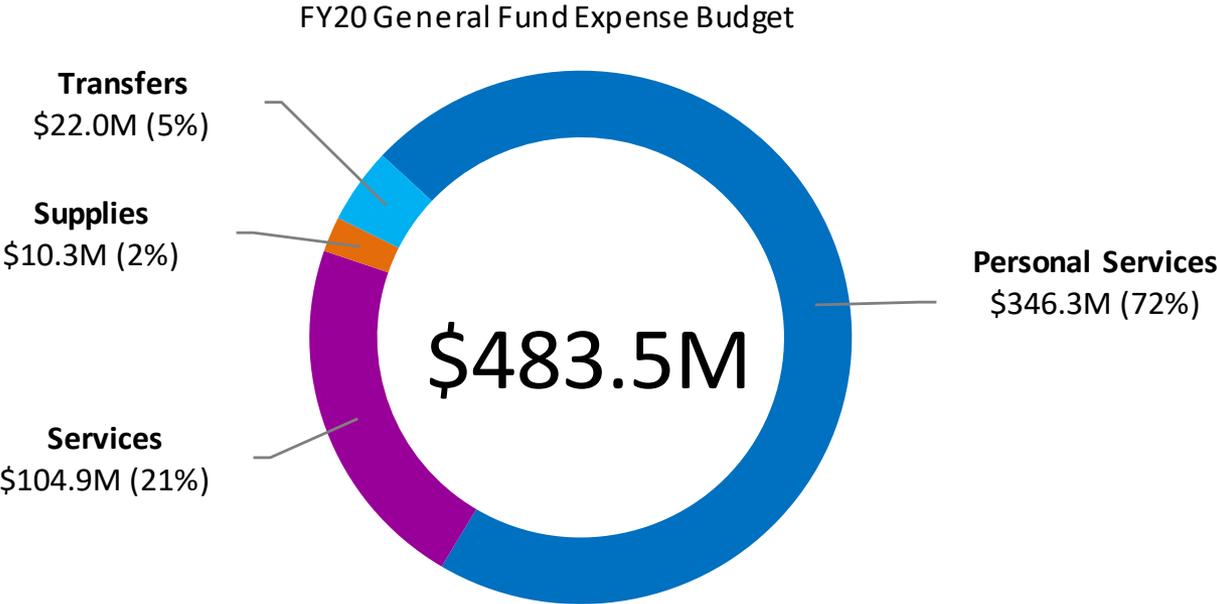
**FIVE-YEAR  
GENERAL FUND EXPENSES  
FORECAST**

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***TRENDS AND FORECAST***

# FY20 General Fund Expense Budget

Where the money is spent



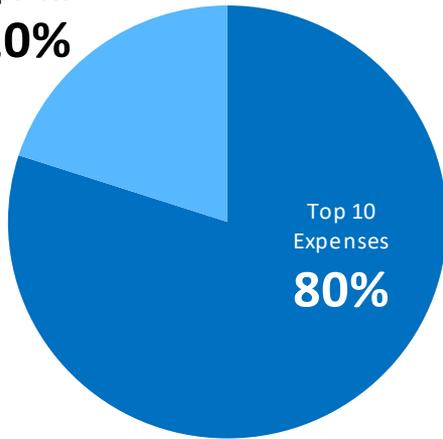
# General Fund Expense Budget

## Top 10 Budgeted Expenses in FY20

General Fund FY20 Expense Budget

All Other Expenses

20%

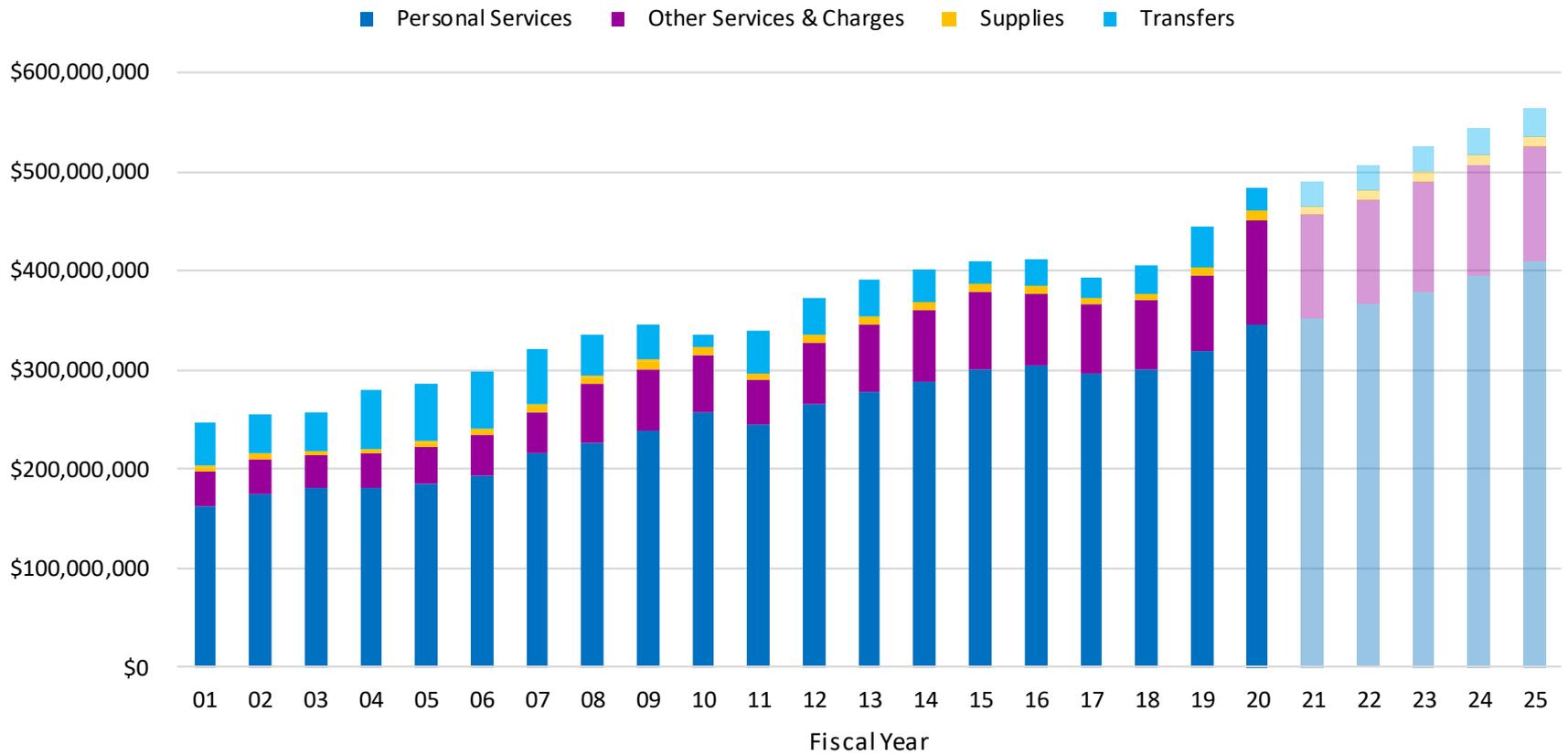


Top 10 Expenses  
80%

Expense	FY20 Budget	% of GF	Category
Salaries and Wages	\$224,550,407	46%	● Personal Services
Health and Welfare Insurance	\$48,856,918	10%	● Personal Services
Retirement/Pension Contributions	\$25,118,975	5%	● Personal Services
Payments to COTPA	\$21,819,320	4%	● Other Services
Chargeback - IT	\$18,326,632	4%	● Other Services
Retiree Health Insurance	\$14,562,836	3%	● Personal Services
Arena/Convention Center	\$8,860,290	2%	● Transfers
Transfer to CIP	\$8,403,568	2%	● Transfers
Payment to OCEDT	\$8,359,621	2%	● Other Services
Workers Comp/Insurance	\$7,879,334	2%	● Other Services
<b>TOTAL</b>	<b>\$386,737,901</b>	<b>80%</b>	

# General Fund Expense Trends

General Fund Expense Trends and Projections

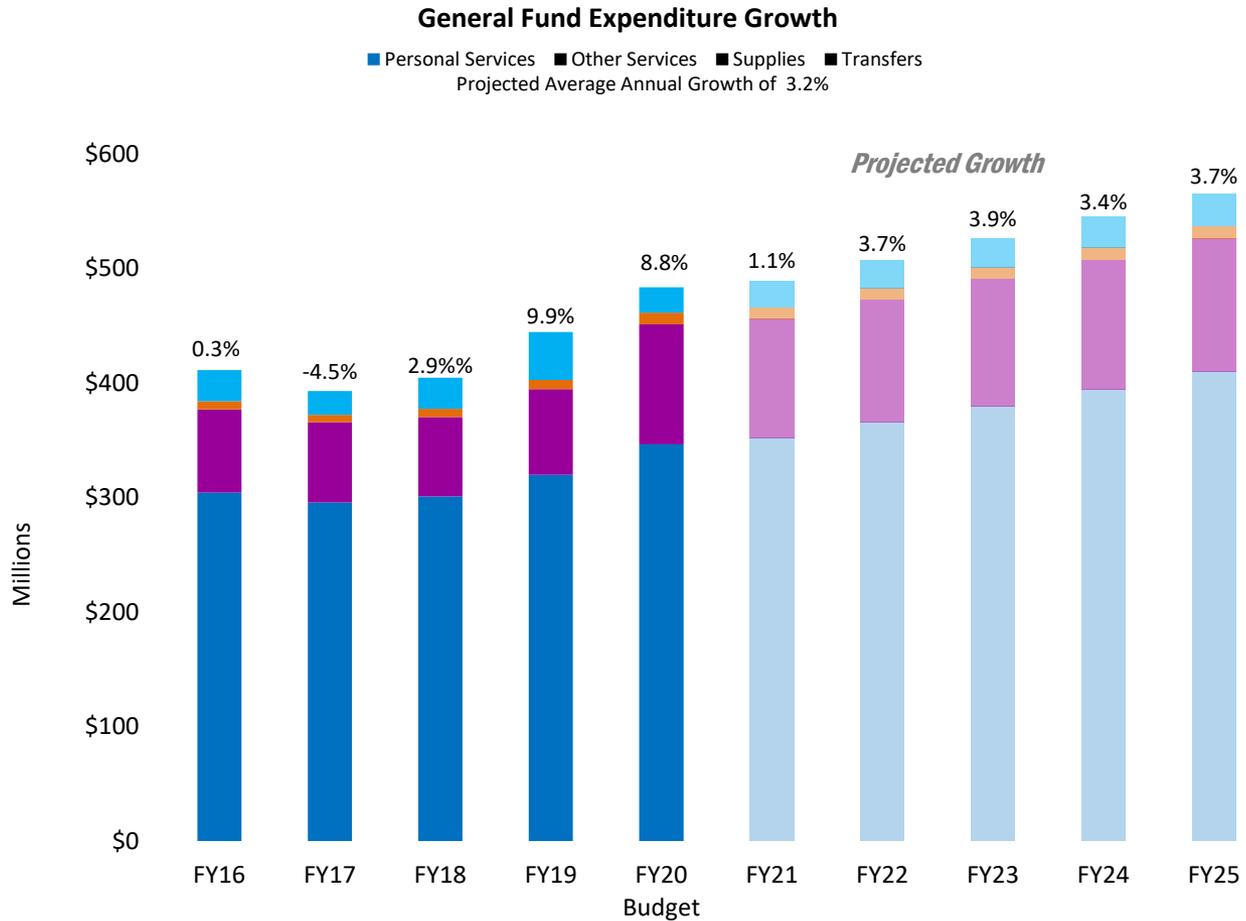


# Future Expenses Included in the Forecast

New or Enhanced Service	FY21	FY22	FY23	FY24	FY25
First Americans Museum				\$2,000,000	\$2,000,000
Scissortail Park - Lower Park		\$874,359	\$900,590	\$927,607	\$955,436
NW Bus Rapid Transit				\$3,500,000	\$3,500,000
Bus Replacement		\$4,800,000	\$6,000,000	\$0	\$600,000
<b>Total</b>	<b>\$0</b>	<b>\$5,674,359</b>	<b>\$6,900,590</b>	<b>\$6,427,607</b>	<b>\$7,055,436</b>

# General Fund Expenditures

## History and Projected Expenditure Growth

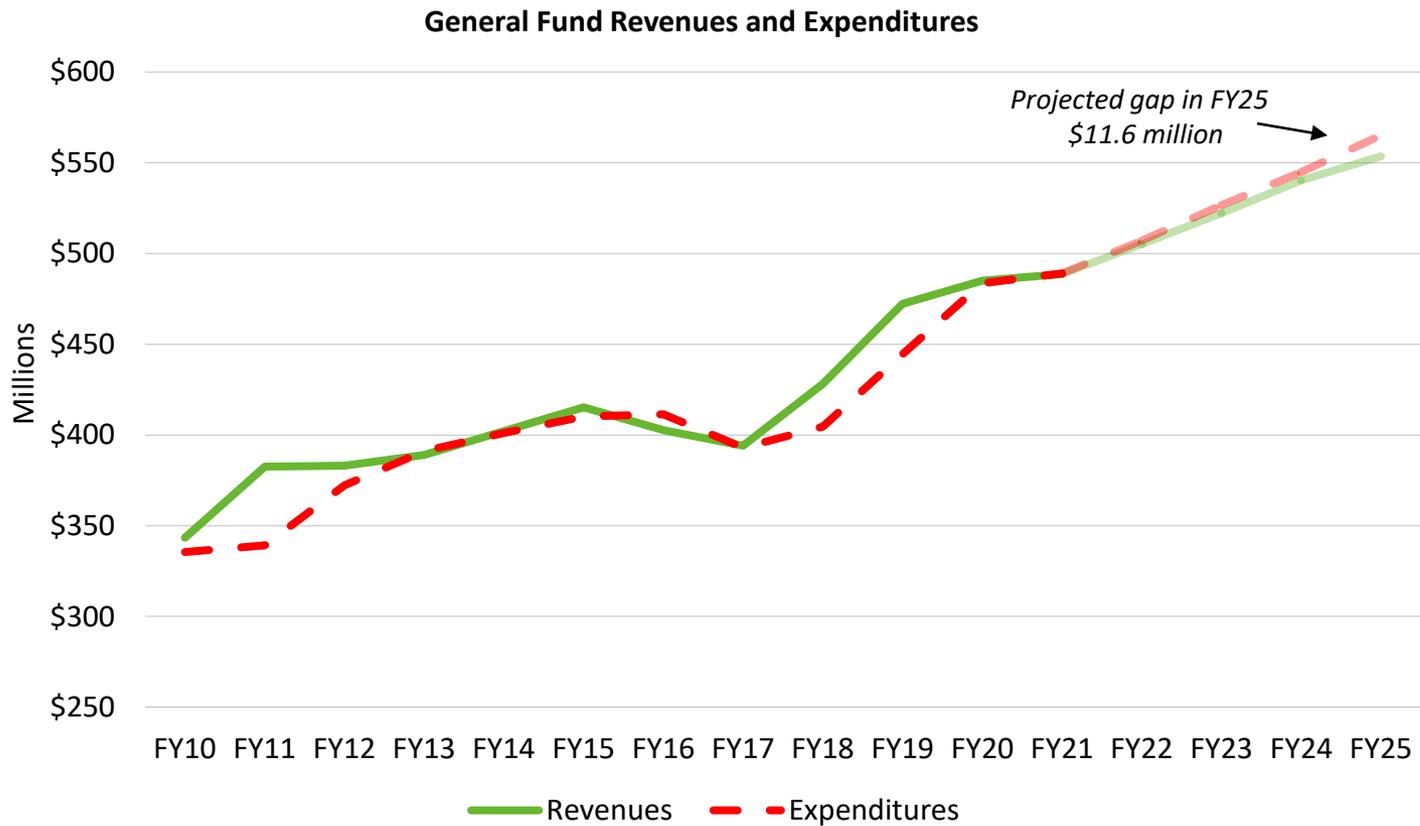


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**FIVE-YEAR  
GENERAL FUND GAP  
FORECAST**

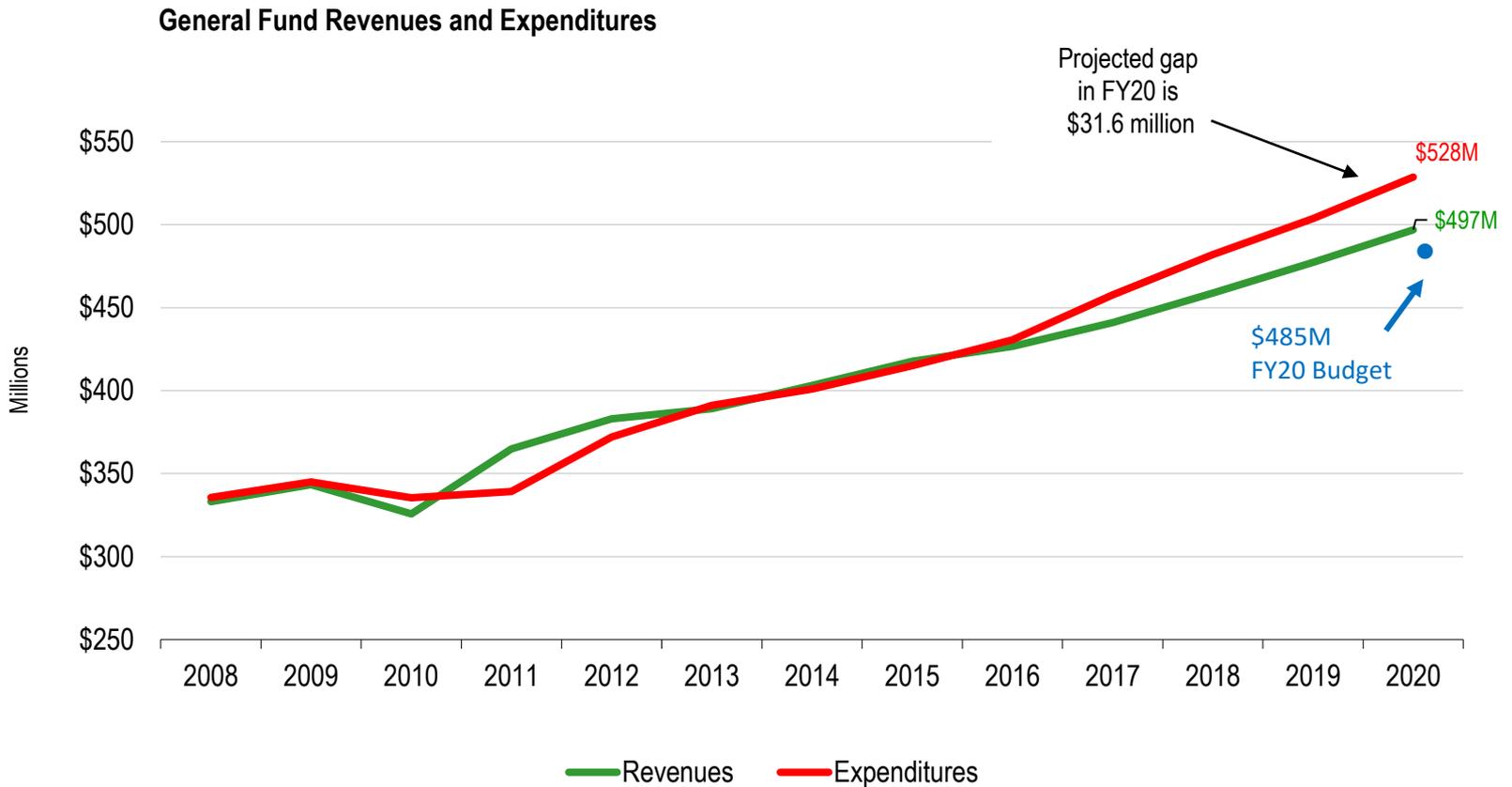
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# Projected Gap

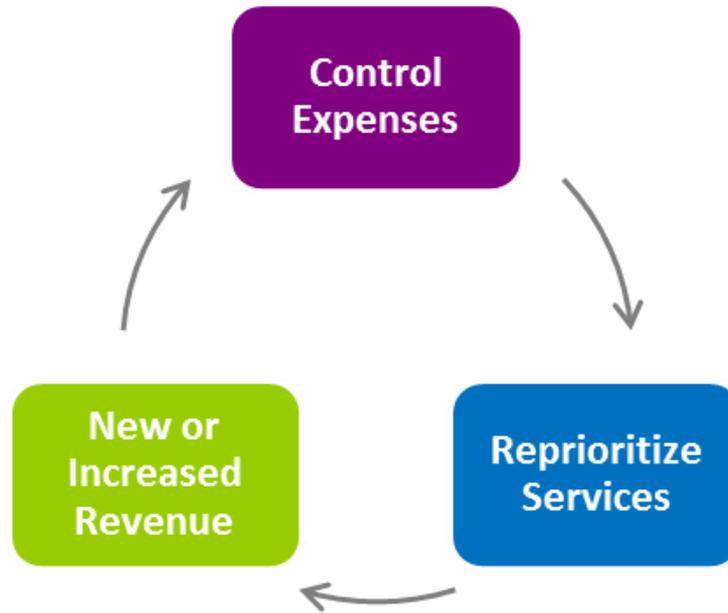


# Closing the Gap

FY20 projection from 5 years ago



# Closing the Gap



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**FIVE-YEAR  
FY21 BUDGET OUTLOOK  
FORECAST**

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# FY20 General Fund Revenue Status



**4 of 10** revenue categories were **above budget**

Revenue Category*	\$ Above/(Below) YTD Budget
Sales Tax	(\$412,316) ◆
Use Tax	\$641,380 ●
Franchise Fees	(\$465,682) ◆
Service Charges	(\$1,895,118) ◆
Administrative Charges	(\$158,492) ◆
Fines & Forfeiture	(\$211,499) ◆
Licenses & Permits	\$454,302 ●
Other Taxes	\$498,040 ●
Other Revenue	\$117,168 ●
Operating Transfers In	(\$935,139) ◆
<b>GENERAL FUND TOTAL</b>	<b>(\$2,367,356)</b>

\* Sales Tax and Use Tax are through February 2020, all the other categories are through December 2019

# Projected Revenue Growth in FY21

Sales Tax	1.3%	●
Use Tax	2.0%	●
Other Taxes	1.7%	●
Franchise Fees	2.1%	●
Licenses and Fees	2.4%	●
Fines	-4.1%	●
Other Revenue	-0.3%	●
Service Charges	0.9%	●
Administrative Charges	0.7%	●
Transfers	-96.0%	●
<b>Overall Growth</b>	<b>0.6%</b>	●

# Risks to the General Fund



- **National Recession or Regional Oil and Gas Recession**  
**Revenues Don't Meet Projection**
- **Disasters**  
**Unanticipated Events Could Put Additional Pressure on Operations and Finances**
- **Human Resources**  
**Employee Cost and Benefits / Vacancy Length**

# FY21 Expense Assumptions

- **Growth in several areas**

Personal Services growing \$5.7 million or 1.6%

Services declining \$0.8 million or 0.7%

Supplies and Capital declining \$0.5 million or 5.3%

Transfers growing \$1.2 million or 5.5%

# FY21 Budget Instruction

- **General Fund-Supported Departments Were Asked to Find Savings**
  - The amount of savings required ranged from 0.3% for Police and Fire to 2.25% for other departments
  - Reductions were from a same service level budget
- **Same Service Level Budget**
  - Starts with the FY20 Budget as the base level
  - Makes adjustments for personnel related costs, such as: pay plan increases, merit increases, health insurance cost changes, retirement changes
  - Estimates the cost to provide the same services in the coming year

# FY21 Budget Calendar



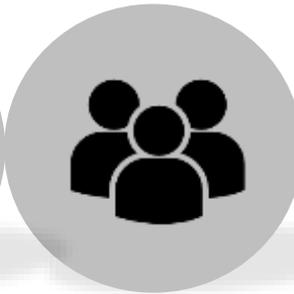
***MAY 5***

Proposed Budget submitted to Mayor and Council and 1<sup>st</sup> City Council Budget Hearing (Public Hearing)



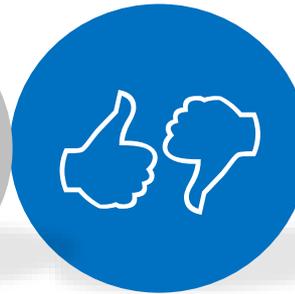
***MAY 19***

2<sup>nd</sup> City Council Budget Hearing (Public Hearing)



***JUNE 2***

3<sup>rd</sup> City Council Budget Hearing (Public Hearing)



***JUNE 9***

Adoption of FY21 Budget



***JULY 1***

FY21 Budget takes effect

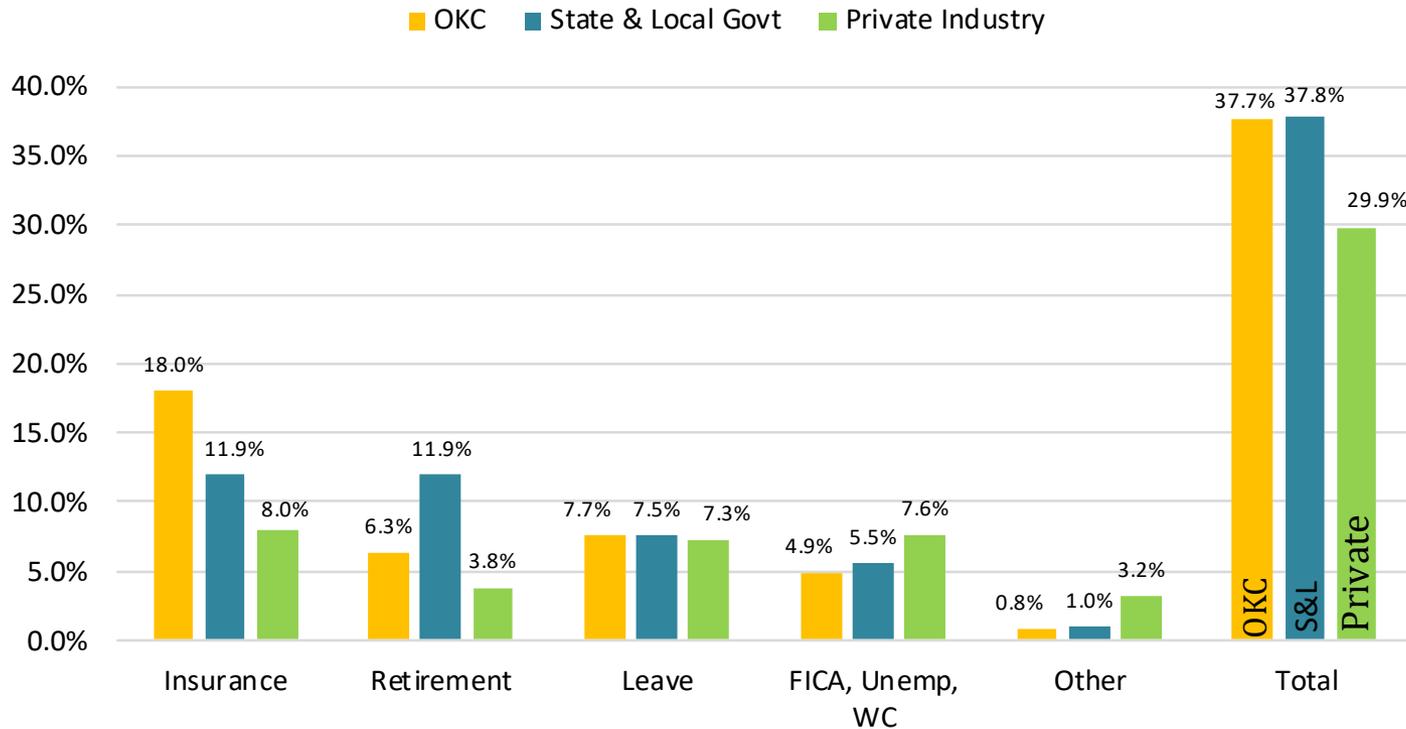
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**FIVE-YEAR  
CITY COUNCIL WORKSHOP  
FORECAST**

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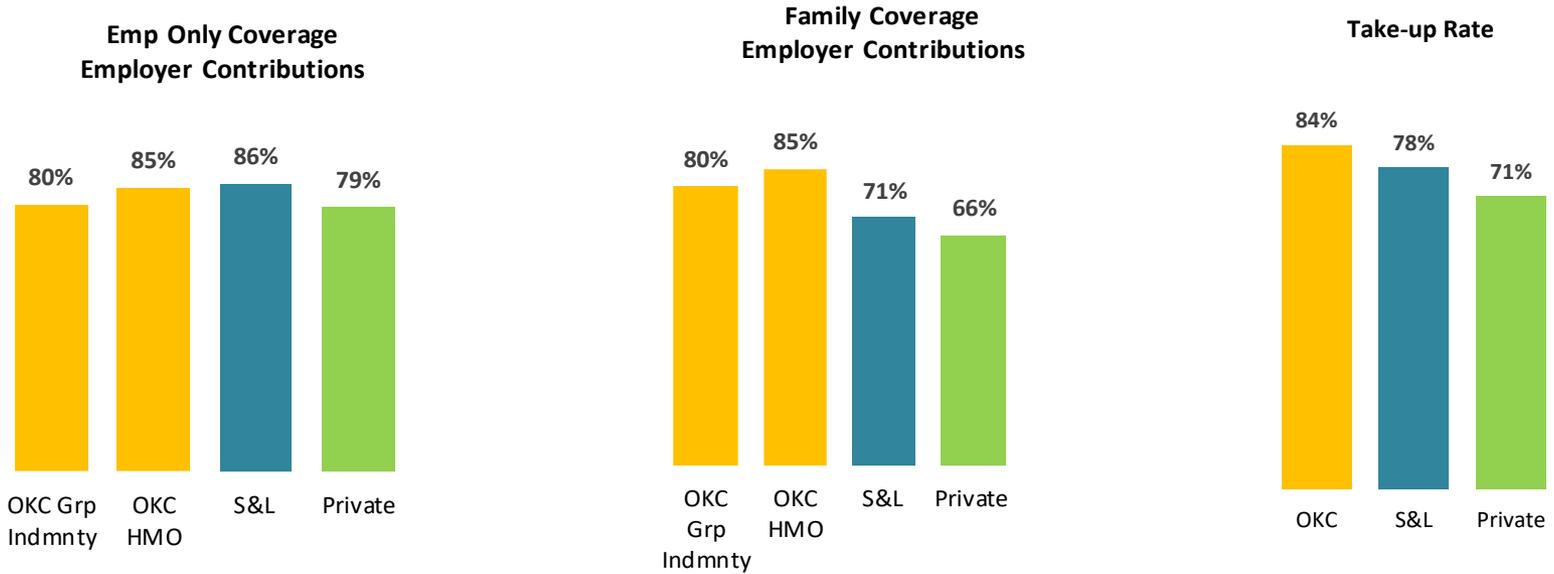
# Fringe Benefits

Oklahoma City Compared to Other State and Local Governments and Private Industry



# Fringe Benefits

Oklahoma City Compared to Other State and Local Governments and Private Industry



# FY21 Budget Changes

- **Reductions from Same Service Level Budget**

– Public Works	\$776,000
– Parks	\$519,000
– Police	\$500,000
– Development Services	\$450,000
– Fire	\$350,000
– Finance	\$213,000
– Planning	\$96,000