FY21 BUDGET OVERVIEW

May 26, 2020
## Budget Overview (in millions)

<table>
<thead>
<tr>
<th></th>
<th>FY20*</th>
<th>FY21</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund (Operating)</td>
<td>$483.5</td>
<td>$456.5</td>
<td>-5.6%</td>
</tr>
<tr>
<td>Other Operating Funds</td>
<td>$252.9</td>
<td>$238.8</td>
<td>-5.6%</td>
</tr>
<tr>
<td>Non-Operating Funds</td>
<td>$853.3</td>
<td>$963.1</td>
<td>12.9%</td>
</tr>
<tr>
<td>Total Budget</td>
<td>$1,589.7</td>
<td>$1,658.4</td>
<td>4.3%</td>
</tr>
</tbody>
</table>

*Amended budget
All Revenue

- Taxes: 39%
- Fees and Charges: 14%
- Transfers In: 2%
- Other Revenue: 2%
- Federal Grants: 9%
- MAPS3 Fund Balance: 11%
- Other Fund Balance: 23%

Total Revenue: $1.66 billion
General Fund Revenue

Sales Tax 53%
Use Tax 14%
Other Taxes 3%
Fines 4%
Franchise Fees 8%
Fees and Charges 17%
Other 1%

$457 million
General Fund Revenue Assumptions

Sales Tax
• Expect to finish FY20 down 1.1%
• FY21 sales tax projected to be down 5%
• How does -5% compare with past declines
  • Worst decline in 1980’s was FY87 – 4.7%
  • Worst decline in last 40 years FY10 – 7.3%

Use Tax
• Expect to finish FY20 up 7.7%
• FY21 use tax projected to be down 2%
General Fund Revenue Assumptions

Franchise Fees
- Down $1.9 million (4.6%) overall in FY21
- Projecting declines in OG&E, ONG, City Utility fees due to lower economic activity

Fines
- Estimate $2.0 million (10.8%) decline to $16.7 million
- Fines represent 3.7% of the General Fund operating budget in FY21

Interest
- Down $900,000 (35%) to $1.6 million
Position Changes in FY21

- 4,701 total funded positions
- Decrease of 168 (3.5%) positions – includes 56 frozen

Total City Positions By Year

<table>
<thead>
<tr>
<th>Year</th>
<th>Positions</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY16</td>
<td>4,743</td>
</tr>
<tr>
<td>FY17</td>
<td>4,660</td>
</tr>
<tr>
<td>FY18*</td>
<td>4,767</td>
</tr>
<tr>
<td>FY19</td>
<td>4,804</td>
</tr>
<tr>
<td>FY20</td>
<td>4,869</td>
</tr>
<tr>
<td>FY21</td>
<td>4,701</td>
</tr>
</tbody>
</table>

*Amended FY18 Budget
Significant Position Changes

Frozen Positions
• 34 Police Officer positions
• 21 Fire Fighter positions

Deleted Positions
• Development Services - 20
• Utilities - 20
• Parks and Recreation - 13
• Police - 12 civilians
• Other departments - 47
All Expenditures

- Personal Services: 31%
- Other Services: 24%
- Supplies: 5%
- Debt Service: 7%
- Transfers: 3%
- MAPS 3 Capital: 11%
- Other Capital: 19%
- Other Services: 24%

$1.66 billion
General Fund Expenditures

- Personal Services: 73%
- Other Services: 20%
- Supplies: 2%
- Transfers: 5%

Total: $457 million
Significant Fund Changes in FY21

- Budget includes $107 million in sales tax to support the MAPS 4 program
- MAPS 3 declines by $126.5 million
- Hotel/Motel Tax declines $10.7 million (-43%)
- Grants Management Fund includes $114.3 million in CARES Act funds
Budget Book Available on okc.gov
Budget Presentations Schedule

May 26  Budget Introduction
       Public Works

June 2  Police, Fire, Development Services,
Parks & Recreation, Public Transportation and
Parking

June 9  Municipal Courts, Utilities

June 16 Public Hearing and Budget Adoption

July 1  Start of Fiscal Year 2021
QUESTIONS?
REVENUE OVERVIEW
Operating Revenue

- Taxes: 60%
- Fees and Charges: 31%
- Transfers In: 5%
- Other Revenue: 1%
- Fund Balance: 3%

Total Revenue: $695.3 million
EXPENDITURE OVERVIEW
Operating Expenditures

- **Personal Services**: 72%
- **Supplies**: 5%
- **Other Services**: 14%
- **Transfers**: 8%
- **Capital**: 1%

Total: $695.3 million
General Fund Expenditures

- Public Safety: 66%
- General Government: 9%
- Public Services: 15%
- Culture & Recreation: 10%

Total: $457 million
Strategic Planning Process

- Data Collection
- Reporting
- Evaluating
- Decision Making
- Council Priorities
- Strategic Business Plans
- Citizen Survey
- Budget Development
City Council Priorities

- Promote safe, secure, and thriving neighborhoods
- Develop a transportation system that works for all residents
- Maintain strong financial management
- Enhance recreational opportunities and community wellness
- Encourage a robust local economy
- Uphold high standards for all city services
- Continue to pursue social and criminal justice initiatives
Position Changes

- Police Department freezes 34 positions and deletes 12 civilian positions
  - Freezes 34 Police Officer positions
  - 2 positions in Administration
  - 5 Report Clerks in Public Safety Support
  - Property Crime Specialist, Senior Crime Analyst, and Administrative Support Technician in Investigations
  - 2 administrative support positions in Operations and Public Safety Support
Budget Book Standards

- Oklahoma State Law
  - The Municipal Budget Act
- Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award