



CITY OF NORMAN, OK
CITY COUNCIL FINANCE COMMITTEE MEETING
Municipal Building, Executive Conference Room, 201 West Gray, Norman,
OK 73069
Thursday, October 20, 2022 at 4:00 PM

AGENDA

It is the policy of the City of Norman that no person or groups of persons shall on the grounds of race, color, religion, ancestry, national origin, age, place of birth, sex, sexual orientation, gender identity or expression, familial status, marital status, including marriage to a person of the same sex, disability, retaliation, or genetic information, be excluded from participation in, be denied the benefits of, or otherwise subjected to discrimination in employment activities or in all programs, services, or activities administered by the City, its recipients, sub-recipients, and contractors. In the event of any comments, complaints, modifications, accommodations, alternative formats, and auxiliary aids and services regarding accessibility or inclusion, please contact the ADA Technician at 405-366-5424, Relay Service: 711. To better serve you, five (5) business days' advance notice is preferred.

CALL TO ORDER

AGENDA ITEMS

1. DISCUSSION REGARDING AN INTERIM APPROPRIATION FOR THE SENIOR WELLNESS CENTER.
2. DISCUSSION REGARDING THE MONTHLY REVENUE AND EXPENDITURES REPORTS.

ADJOURNMENT

**SUMMARY OF MAJOR GENERAL FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF SEPTEMBER 30, 2022**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Sales Tax	54,097,700	13,075,414	4,774,973	13,718,968	4.92%	13,732,071	-0.10%
Use Tax	10,906,928	2,522,391	153,101	1,891,870	-25.00%	2,280,882	-17.06%
Franchise Taxes/Fees	6,945,385	1,760,933	773,928	2,335,950	32.65%	1,765,160	32.34%
Licenses and Permits	991,565	191,326	94,495	236,131	23.42%	236,871	-0.31%
Shared (Other) Taxes	3,315,339	828,835	222,886	589,645	-28.86%	769,343	-23.36%
Fines and Forfeitures	1,184,081	296,020	100,506	249,502	-15.71%	310,096	-19.54%
Investment/Interest Income	189,425	47,356	11,510	32,311	-31.77%	3,846	740.06%
TOTAL: General Fund (Major)	77,630,423	18,722,275	6,131,399	19,054,376	1.77%	19,098,270	-0.23%

**SUMMARY OF MAJOR CAPITAL PROJECT FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF SEPTEMBER 30, 2022**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Sales Tax	15,489,060	3,743,706	1,453,253	4,175,338	11.53%	4,179,326	-0.10%
Investment/Interest Income	700,000	175,000	31,484	86,656	-50.48%	29,795	190.84%
TOTAL: Capital Fund (Major)	16,189,060	3,918,706	1,484,737	4,261,994	8.76%	4,209,121	1.26%

**SUMMARY OF MAJOR NORMAN FORWARD FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF SEPTEMBER 30, 2022**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Sales Tax	12,426,738	3,003,543	1,038,038	2,982,384	-0.70%	2,985,233	-0.10%
Use Tax	1,817,820	420,398	918,609	1,208,403	187.44%	380,147	217.88%
Investment/Interest Income	15,000	3,750	57,141	130,429	3378.11%	31,313	316.53%
TOTAL: Capital Fund (Major)	14,259,558	3,427,691	2,013,787	4,321,217	26.07%	3,396,693	27.22%

SUMMARY OF MAJOR ROOM TAX FUND REVENUE SOURCES

VS. BUDGET, FYE 2023 - AS OF SEPTEMBER 30, 2022

Item 2.

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Hotel/Motel Room Tax	1,716,250	429,063	148,906	504,840	17.66%	421,872	19.67%
Investment/Interest Income	2,500	625	862	2,095	235.16%	365	473.51%
TOTAL: Room Tax Fund	1,718,750	429,688	149,769	506,935	17.98%	422,237	20.06%

SUMMARY OF MAJOR WESTWOOD FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF SEPTEMBER 30, 2022

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Golf Green	585,000	198,459	62,012	194,785	-1.85%	192,832	1.01%
Golf Driving Range	150,000	50,048	17,143	50,006	-0.08%	44,537	12.28%
Golf Carts	350,000	125,392	35,146	106,774	-14.85%	109,728	-2.69%
Swimming Pool	695,000	298,830	11,995	221,577	-25.85%	217,164	2.03%
TOTAL: Westwood Fund (Major)	1,780,000	672,728	126,296	573,142	-14.80%	564,261	1.57%

SUMMARY OF MAJOR WATER FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF SEPTEMBER 30, 2022

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
User Fees-Residential	15,793,122	5,454,218	2,481,847	7,352,326	34.80%	5,553,392	32.39%
User Fees-Commercial	2,602,668	650,667	358,111	947,040	45.55%	724,637	30.69%
User Fees-Industrial	347,679	86,920	19,553	61,526	-29.21%	181,621	-66.12%
User Fees-Institutional	963,519	240,880	17,654	(18,391)	-107.64%	(183,027)	-89.95%
Connection Fees	816,000	204,000	92,669	181,839	-10.86%	157,818	15.22%
Capital Improvement Charges	1,407,712	351,928	212,420	602,096	71.08%	568,249	5.96%
Investment/Interest Income	120,000	30,000	37,964	97,570	225.23%	35,970	171.26%
TOTAL: Water Fund (Major)	22,050,700	7,018,612	3,220,219	9,224,005	31.42%	7,038,659	31.05%

**SUMMARY OF MAJOR WATER RECLAMATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF SEPTEMBER 30, 2022**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
User Fees-Residential	8,087,415	2,021,854	710,408	2,108,232	4.27%	2,093,564	0.70%
User Fees-Commercial	1,409,476	352,369	192,047	515,841	46.39%	414,255	24.52%
User Fees-Industrial	173,935	43,484	11,652	35,882	-17.48%	89,502	-59.91%
User Fees-Institutional	1,055,782	263,946	80,886	247,134	-6.37%	89,501	176.13%
Capital Improvement Charges	840,809	210,202	30,142	91,028	-56.69%	89,268	1.97%
Investment/Interest Income	50,000	12,500	8,167	23,024	84.19%	10,633	116.53%
TOTAL: Water Reclamation Fund (Major)	11,617,417	2,904,354	1,033,303	3,021,140	4.02%	2,786,722	8.41%

**SUMMARY OF MAJOR SEWER MAINTENANCE FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF SEPTEMBER 30, 2022**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Sewer Maintenance Fee	3,092,942	766,601	270,230	807,429	5.33%	788,657	2.38%
TOTAL: Sewer Maintenance Fund (Major)	3,092,942	766,601	270,230	807,429	5.33%	788,657	2.38%

**SUMMARY OF MAJOR NEW DEVELOPMENT EXCISE FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF SEPTEMBER 30, 2022**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
WW Excise Tax (Residential)	1,100,000	275,429	116,910	207,079	-24.82%	286,388	-27.69%
WW Excise Tax (Commercial)	300,000	75,000	10,012	19,514	-73.98%	52,904	-63.11%
TOTAL: New Development Excise Fund (Major)	1,400,000	350,429	126,922	226,593	-35.34%	339,292	-33.22%

**SUMMARY OF MAJOR SANITATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF SEPTEMBER 30, 2022**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
User Fees-Residential	8,321,632	2,080,408	696,722	1,912,720	-8.06%	1,897,907	0.78%
User Fees-Commercial	3,804,515	951,129	405,259	1,132,927	19.11%	1,052,519	7.64%
User Fees-Industrial	173,053	43,263	-	-	-100.00%	0	-100.00%
User Fees-Institutional	503,401	125,850	33,641	81,504	-35.24%	69,913	16.58%
User Fees-Transfer Station	620,609	155,152	121,381	387,983	150.07%	383,064	1.28%
User Fees - Recycling	1,282,181	320,545	103,917	307,287	-4.14%	304,239	1.00%
Recycled Material Sales	228,597	57,149	17,403	54,105	-5.33%	52,539	2.98%
Investment/Interest Income	300,000	75,000	15,101	42,112	-43.85%	17,734	137.47%
TOTAL: Sanitation Fund (Major)	15,233,988	3,808,497	1,393,424	3,918,639	2.89%	3,777,914	3.72%

**SUMMARY OF MAJOR FUND EXPENDITURES VS. BUDGET
VS. BUDGET, FYE 2023 - AS OF SEPTEMBER 30, 2022**

FUND	TOTAL BUDGET	PROJECTED TO DATE *	Current Month Expended	EXPENDED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
General Fund	96,751,707	24,187,927	6,694,256	23,697,166	-2.03%	18,976,664	24.88%
Capital Fund	84,989,125	21,247,281	4,887,724	10,311,243	-51.47%	10,356,234	-0.43%
Norman Forward Fund	80,580,675	20,145,169	4,237,558	12,720,135	-36.86%	5,222,112	143.58%
Westwood Fund	2,521,510	630,378	168,949	932,367	47.91%	974,428	-4.32%
Water Fund	54,098,534	13,524,633	1,864,562	4,705,846	-65.21%	4,640,847	1.40%
Water Reclamation Fund	41,136,387	10,284,097	1,059,289	2,804,693	-72.73%	2,701,401	3.82%
Sanitation Fund	24,367,613	6,091,903	1,405,020	3,253,573	-46.59%	2,869,167	13.40%
(Adjusted Budget)							

* Based on historical collection patterns
(where known), or based on proportion of
the fiscal year elapsed.

SUMMARY OF MAJOR GENERAL FUND EXPENDITURES VS. BUDGET
FYE 2023 - AS OF SEPTEMBER 30, 2022

DEPARTMENT	TOTAL BUDGET (Adjusted Budget)	PROJECTED TO DATE *	EXPENDED TO DATE	% Var. From Proj To Date
City Council				
<i>Salaries & Benefits</i>	11,628	2,907	2,578	-11.30%
<i>Supplies & Materials</i>	15,925	3,981	4,382	10.06%
<i>Services & Maintenance</i>	1,511,583	377,896	310,645	-17.80%
<i>Internal Services</i>	24,539	6,135	5,932	-3.30%
<i>Capital Equipment</i>	-	-	-	0.00%
Total	1,563,675	390,919	323,538	-17.24%
City Manager				
<i>Salaries & Benefits</i>	1,032,744	258,186	239,249	-7.33%
<i>Supplies & Materials</i>	100,838	25,210	45,924	82.17%
<i>Services & Maintenance</i>	1,452,104	363,026	123,316	-66.03%
<i>Internal Services</i>	42,417	10,604	5,185	-51.11%
<i>Capital Equipment</i>	754,348	188,587	-	-100.00%
Total	3,382,451	845,613	413,673	-51.08%
City Clerk				
<i>Salaries & Benefits</i>	542,407	135,602	141,441	4.31%
<i>Supplies & Materials</i>	6,085	1,521	846	-44.36%
<i>Services & Maintenance</i>	715,502	178,876	127,561	-28.69%
<i>Internal Services</i>	162,649	40,662	36,476	-10.30%
<i>Capital Equipment</i>	2,000	500	-	-100.00%
Total	1,428,643	357,161	306,324	-14.23%
Municipal Court				
<i>Salaries & Benefits</i>	1,148,190	287,048	283,869	-1.11%
<i>Supplies & Materials</i>	15,207	3,802	1,625	-57.26%
<i>Services & Maintenance</i>	58,624	14,656	6,536	-55.41%
<i>Internal Services</i>	38,364	9,591	8,216	-14.33%
<i>Capital Equipment</i>	41,200	10,300	-	-100.00%
Total	1,301,585	325,396	300,246	-7.73%
Legal				
<i>Salaries & Benefits</i>	1,046,699	261,675	269,900	3.14%
<i>Supplies & Materials</i>	11,949	2,987	1,368	-54.21%
<i>Services & Maintenance</i>	271,831	67,958	12,309	-81.89%
<i>Internal Services</i>	33,897	8,474	7,593	-10.40%
<i>Capital Equipment</i>	44,600	11,150	-	-100.00%
Total	1,408,976	352,244	291,170	-17.34%

DEPARTMENT	TOTAL BUDGET (Adjusted Budget)	PROJECTED TO DATE *	EXPENDED TO DATE	% Var. From Proj To Date
I.T.				
<i>Salaries & Benefits</i>	1,792,729	448,182	436,749	-2.55%
<i>Supplies & Materials</i>	32,270	8,068	8,791	8.97%
<i>Services & Maintenance</i>	1,684,681	421,170	873,349	107.36%
<i>Internal Services</i>	18,539	4,635	5,286	14.04%
<i>Capital Equipment</i>	126,633	31,658	22,774	-28.06%
Total	3,654,852	913,713	1,346,949	47.41%
Finance				
<i>Salaries & Benefits</i>	2,070,516	517,629	565,864	9.32%
<i>Supplies & Materials</i>	63,459	15,865	23,127	45.77%
<i>Services & Maintenance</i>	1,122,675	280,669	196,672	-29.93%
<i>Internal Services</i>	306,336	76,584	63,572	-16.99%
<i>Capital Equipment</i>	24,350	6,088	-	-100.00%
Total	3,587,336	896,834	849,235	-5.31%
Human Resources				
<i>Salaries & Benefits</i>	709,137	177,284	165,139	-6.85%
<i>Supplies & Materials</i>	30,520	7,630	4,463	-41.50%
<i>Services & Maintenance</i>	320,781	80,195	44,104	-45.00%
<i>Internal Services</i>	57,237	14,309	11,755	-17.85%
<i>Capital Equipment</i>	14,308	3,577	7,881	120.32%
Total	1,131,983	282,996	233,342	-17.55%
Planning				
<i>Salaries & Benefits</i>	3,368,065	842,016	846,377	0.52%
<i>Supplies & Materials</i>	70,409	17,602	6,870	-60.97%
<i>Services & Maintenance</i>	446,966	111,742	104,532	-6.45%
<i>Internal Services</i>	178,464	44,616	38,827	-12.98%
<i>Capital Equipment</i>	27,405	6,851	-	-100.00%
Total	4,091,309	1,022,827	996,607	-2.56%
Public Works				
<i>Salaries & Benefits</i>	9,360,840	2,340,210	2,292,652	-2.03%
<i>Supplies & Materials</i>	5,447,224	1,361,806	1,035,434	-23.97%
<i>Services & Maintenance</i>	3,741,804	935,451	637,476	-31.85%
<i>Internal Services</i>	950,580	237,645	192,204	-19.12%
<i>Capital Equipment</i>	2,734,706	683,677	143,731	-78.98%
Total	22,235,154	5,558,789	4,301,498	-22.62%

DEPARTMENT	TOTAL BUDGET (Adjusted Budget)	PROJECTED TO DATE *	EXPENDED TO DATE	% Var. From Proj To Date
Police				
<i>Salaries & Benefits</i>	20,406,505	5,101,626	5,456,416	6.95%
<i>Supplies & Materials</i>	1,259,214	314,804	238,177	-24.34%
<i>Services & Maintenance</i>	2,088,153	522,038	655,152	25.50%
<i>Internal Services</i>	1,027,148	256,787	217,157	-15.43%
<i>Capital Equipment</i>	1,988,273	497,068	379,033	-23.75%
Total	26,769,293	6,692,323	6,945,934	3.79%
Fire				
<i>Salaries & Benefits</i>	15,484,862	3,871,216	4,651,764	20.16%
<i>Supplies & Materials</i>	363,168	90,792	74,128	-18.35%
<i>Services & Maintenance</i>	453,300	113,325	154,751	36.55%
<i>Internal Services</i>	593,561	148,390	135,552	-8.65%
<i>Capital Equipment</i>	140,397	35,099	47,696	35.89%
Total	17,035,288	4,258,822	5,063,892	18.90%
Parks & Recreation**				
<i>Salaries & Benefits</i>	4,775,207	1,193,802	1,272,513	6.59%
<i>Supplies & Materials</i>	681,751	170,438	115,762	-32.08%
<i>Services & Maintenance</i>	1,790,593	447,648	564,450	26.09%
<i>Internal Services</i>	428,516	107,129	90,806	-15.24%
<i>Capital Equipment</i>	612,604	153,151	63,105	-58.80%
Total	8,288,671	2,072,168	2,106,636	1.66%
General Fund				
<i>Salaries & Benefits</i>	61,749,529	15,437,382	16,624,512	7.69%
<i>Supplies & Materials</i>	8,098,019	2,024,505	1,560,898	-22.90%
<i>Services & Maintenance</i>	15,658,597	3,914,649	3,810,852	-2.65%
<i>Internal Services</i>	3,862,247	965,562	818,561	-15.22%
<i>Capital Equipment</i>	6,510,824	1,627,706	664,221	-59.19%
<i>Interfund Transfers</i>	872,488	218,122	218,122	0.00%
Total	96,751,704	24,187,926	23,697,166	-2.03%

* Based on proportion of the fiscal year elapsed.

** Includes Sooner Theatre, Santa Fe Depot, Firehouse Art Center & Historical Museum

Expenses do not include encumbrances

GENERAL FUND:
As of September 30, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 3 Month	Unencumb Balance
Beginning Fund Balance	15,120,647	12,909,677	\$ 12,909,677	
REVENUES:				
Revenue	94,308,691	94,310,191	21,901,244	
Transfers In	6,256,211	6,280,229	1,588,071	
Total Revenue	100,564,902	100,590,420	23,489,315	
EXPENDITURES:				
Salary / Benefits	61,787,229	61,749,529	16,624,512	45,125,017
Supplies / Materials	7,480,513	8,098,020	1,560,898	5,852,087
Services / Maintenance	13,292,060	15,658,598	3,810,852	9,549,724
Internal Services	3,862,248	3,862,248	818,561	3,043,688
Capital Equipment	4,096,539	6,510,824	664,221	2,077,658
Transfers Out	872,488	872,488	218,122	654,366
Employee Turnover Savings	(800,000)	(800,000)		
Supplies/Materials/Svs/Maint Savings	-	-		
Total Expenditures	90,591,077	95,951,707	23,697,166	66,302,540
Net Difference	9,973,825	4,638,713	(207,851)	
Ending Fund Balance	\$ 25,094,472	\$ 17,548,390	\$ 12,701,826	

RAINY DAY FUND:
As of September 30, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 3 Month
Beginning Fund Balance	\$ 4,260,105	\$ 4,227,735	\$ 4,227,735
REVENUES:			
Revenue	50,000	50,000	11,800
Transfers In	-	-	-
Total Revenue	50,000	50,000	11,800
EXPENDITURES:			
Transfers Out	-	-	-
Total Expenditures	-	-	-
Net Difference	50,000	50,000	11,800
Ending Fund Balance	\$ 4,310,105	\$ 4,277,735	\$ 4,239,535
Rainy Day Target - 4%			3,425,922

PUBLIC SAFETY SALES TAX FUND:
As of September 30, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 3 Month	Unencumb Balance
Beginning Fund Balance	\$ 1,512,596	\$ 9,042,150	\$ 9,042,150	
REVENUES:				
Revenue	14,941,893	14,941,893	3,448,603	
Transfers In	-	-	-	
Total Revenue	14,941,893	14,941,893	3,448,603	
EXPENDITURES:				
Salary / Benefits	9,711,312	9,711,312	2,602,799	7,108,513
Supplies / Materials	742,500	870,959	92,378	620,443
Services / Maintenance	359,547	398,029	106,256	236,004
Internal Services	445,576	445,576	91,790	353,787
Capital Equipment	1,091,792	2,808,567	105,527	1,266,502
Capital Project	-	6,621,128	298,901	4,959,940
Debt Service	2,370,820	2,370,820	1,185,585	1,185,235
Transfers Out	-	-	-	-
Total Expenditures	14,721,547	23,226,391	4,483,236	15,730,424
Net Difference	220,346	(8,284,498)	(1,034,633)	
Ending Fund Balance	\$ 1,732,942	\$ 757,652	\$ 8,007,517	

ROOM TAX FUND:
As of September 30, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 3 Month	Unencumb Balance
Beginning Fund Balance	\$ 281,031	\$ 811,482	\$ 811,482	
REVENUES:				
Revenue	1,718,750	1,718,750	566,259	
Transfers In	-	-	-	
Total Revenue	<u>1,718,750</u>	<u>1,718,750</u>	<u>566,259</u>	
EXPENDITURES:				
Services / Maintenance	1,237,500	1,237,500	481,250	-
Internal Services	68,750	68,750	15,900	52,850
Capital Projects	44,000	313,395	24,901	288,455
Debt Service	429,372	429,372	213,485	215,887
Transfers Out	-	-	-	-
Total Expenditures	<u>1,779,622</u>	<u>2,049,017</u>	<u>735,536</u>	<u>557,192</u>
Net Difference	<u>(60,872)</u>	<u>(330,267)</u>	<u>(169,277)</u>	
Ending Fund Balance	<u>\$ 220,159</u>	<u>\$ 481,215</u>	<u>\$ 642,205</u>	

WESTWOOD FUND:
As of September 30, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 3 Month	Unencumb Balance
Beginning Fund Balance	\$ 415,733	\$ 323,620	\$ 323,620	
REVENUES:				
Revenue	2,112,069	2,112,069	855,372	
Transfers In	120,507	120,507	30,127	
Total Revenue	<u>2,232,576</u>	<u>2,232,576</u>	<u>885,499</u>	
EXPENDITURES:				
Salary / Benefits	1,381,421	1,381,421	697,286	684,135
Supplies / Materials	371,437	360,071	122,875	224,443
Services / Maintenance	430,438	453,126	68,459	287,589
Internal Services	53,330	53,330	12,541	40,789
Capital Equipment	85,507	173,562	31,205	72,707
Capital Projects	-	100,000	-	100,000
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Employee Turnover Savings	(35,295)	(35,295)		
Supplies/Materials/Svs/Ma	(35,295)	(35,295)		
Total Expenditures	<u>2,251,543</u>	<u>2,450,920</u>	<u>932,366</u>	<u>1,409,663</u>
Net Difference	<u>(18,967)</u>	<u>(218,344)</u>	<u>(46,867)</u>	
Ending Fund Balance	<u>\$ 396,766</u>	<u>\$ 105,276</u>	<u>\$ 276,753</u>	

WATER FUND:
As of September 30, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 3 Month	Unencumb Balance
Beginning Fund Balance	\$ 1,452,241	\$ 29,535,812	\$ 29,535,812	
REVENUES:				
Revenue	24,540,355	24,540,355	9,728,588	
Transfers In	-	-	-	
Total Revenue	<u>24,540,355</u>	<u>24,540,355</u>	<u>9,728,588</u>	
EXPENDITURES:				
Salary / Benefits	4,669,677	4,669,677	1,176,982	3,492,695
Supplies / Materials	3,134,440	3,235,707	766,399	2,228,352
Services / Maintenance	3,063,108	3,092,220	717,848	2,231,652
Internal Services	263,506	263,506	50,472	213,033
Cost Allocation	1,861,667	1,861,667	415,671	1,445,996
Capital Equipment	247,679	416,548	55,107	198,666
Capital Projects	3,950,400	33,972,953	1,048,822	30,127,711
Debt Service	5,474,455	5,474,455	134,395	5,340,060
Transfers Out	1,111,800	1,111,800	277,950	833,850
Employee Turnover Savings	(66,125)	(66,125)		
Total Expenditures	<u>23,710,607</u>	<u>54,032,408</u>	<u>4,643,646</u>	<u>46,112,015</u>
Net Difference	<u>829,748</u>	<u>(29,492,053)</u>	<u>5,084,942</u>	
Ending Fund Balance	<u>\$ 2,281,989</u>	<u>\$ 43,759</u>	<u>\$ 34,620,754</u>	

WATER RECLAMATION FUND:
As of September 30, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 3 Month	Unencumb Balance
Beginning Fund Balance	\$ 1,771,231	\$ 8,634,278	\$ 8,634,278	
REVENUES:				
Revenue	13,672,309	13,672,309	3,151,970	
Transfers In	-	-	-	
Total Revenue	13,672,309	13,672,309	3,151,970	
EXPENDITURES:				
Salary / Benefits	4,123,728	4,123,728	1,025,651	3,098,077
Supplies / Materials	796,397	806,174	145,710	633,054
Services / Maintenance	1,773,335	1,902,999	345,053	1,452,747
Internal Services	234,364	234,514	53,399	181,115
Cost Allocation	1,855,989	1,855,989	403,212	1,452,777
Capital Equipment	260,686	261,619	-	213,798
Capital Projects	3,334,025	10,311,279	492,865	8,602,343
Debt Service	2,257,294	2,257,294	-	2,257,294
Transfers Out	603,269	603,269	150,817	452,452
Employee Turnover Savings	(57,936)	(57,936)		
Total Expenditures	15,181,151	22,298,929	2,616,707	18,343,657
Net Difference	(1,508,842)	(8,626,620)	535,263	
Ending Fund Balance	\$ 262,389	\$ 7,658	\$ 9,169,541	

SEWER MAINTENANCE FUND:
As of September 30, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 3 Month	Unencumb Balance
Beginning Fund Balance	\$ 2,077,944	\$ 1,399,132	\$ 13,991,321	
REVENUES:				
Revenue	3,092,942	3,092,942	842,234	
Transfers In	-	-	-	
Total Revenue	<u>3,092,942</u>	<u>3,092,942</u>	<u>842,234</u>	
EXPENDITURES:				
Salary / Benefits	76,975	76,975	22,956	54,019
Supplies / Materials	2,766	2,766	453	2,313
Services / Maintenance	4,625	4,775	381	4,076
Internal Services	1,018	868	-	868
Cost Allocation	-	-	-	-
Capital Equipment	-	-	-	-
Capital Projects	2,480,000	15,112,596	126,910	14,423,872
Transfers Out	-	-	-	-
Audit Adjustments	-	-	-	-
Employee Turnover Savings	-	-	-	-
Total Expenditures	<u>2,565,384</u>	<u>15,197,980</u>	<u>150,700</u>	<u>14,485,148</u>
Net Difference	<u>527,558</u>	<u>(12,105,038)</u>	<u>691,534</u>	
Ending Fund Balance	<u>\$ 2,605,502</u>	<u>\$ (10,705,906)</u>	<u>\$ 14,682,855</u>	

NEW DEVELOPMENT EXCISE FUND:**As of September 30, 2022**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 3 Month	Unencumb Balance
Beginning Fund Balance	\$ 4,555,641	\$ 6,679,569	\$ 6,679,569	
REVENUES:				
Revenue	1,470,000	1,470,000	245,150	
Transfers In	-	-	-	
Total Revenue	1,470,000	1,470,000	245,150	
EXPENDITURES:				
Services / Maintenance	-	-	-	-
Capital Projects	840,000	1,678,400	-	1,678,400
Debt Service	1,903,141	1,903,141	750	1,902,391
Audit Adjustments	-	-	-	-
Total Expenditures	2,743,141	3,581,541	750	3,580,791
Net Difference	(1,273,141)	(2,111,541)	244,400	
Ending Fund Balance	\$ 3,282,500	\$ 4,568,028	\$ 6,923,969	

SANITATION FUND:
As of September 30, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 3 Month	Unencumb Balance
Beginning Fund Balance	\$ 7,850,211	\$ 13,997,918	\$ 13,997,918	
REVENUES:				
Revenue	16,358,597	16,358,597	4,298,684	
Transfers In	-	-	-	
Total Revenue	<u>16,358,597</u>	<u>16,358,597</u>	<u>4,298,684</u>	
EXPENDITURES:				
Salary / Benefits	4,576,629	4,576,629	1,284,667	3,291,962
Supplies / Materials	1,532,596	1,538,355	264,884	1,265,518
Services / Maintenance	4,239,502	4,245,097	486,414	3,753,694
Internal Services	902,831	902,831	175,256	727,575
Cost Allocation	1,760,174	1,760,174	389,522	1,370,652
Capital Equipment	3,500,038	5,394,015	117,027	398,425
Capital Projects	1,193,000	5,950,512	491,995	3,341,965
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	<u>17,704,770</u>	<u>24,367,613</u>	<u>3,209,765</u>	<u>14,149,791</u>
Net Difference	<u>(1,346,173)</u>	<u>(8,009,016)</u>	<u>1,088,919</u>	
Ending Fund Balance	<u>\$ 6,504,038</u>	<u>\$ 5,988,902</u>	<u>\$ 15,086,837</u>	

CAPITAL FUND:
As of September 30, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 3 Month	Unencumb Balance
	\$ 57,920,712	\$ 67,381,065	\$ 67,381,065	
REVENUES:				
Revenue	17,741,892	17,741,892	4,267,534	
Transfers In	-	-	-	
Total Revenue	17,741,892	17,741,892	4,267,534	
EXPENDITURES:				
Salary / Benefits	1,371,521	1,371,521	323,091	1,048,430
Supplies / Materials	-	-	-	-
Services / Maintenance	16,499	16,499	399	16,100
Internal Services	200	200	50	150
Capital Equipment	-	-	-	-
Capital Projects	18,849,688	76,350,211	6,598,684	56,239,023
Debt Service	664,574	664,574	208	664,366
Transfers Out	4,263,080	6,586,120	3,388,810	3,197,310
Total Expenditures	25,165,562	84,989,125	10,311,242	61,165,379
Net Difference	(7,423,670)	(67,247,233)	(6,043,708)	
Ending Fund Balance	\$ 50,497,042	\$ 133,832	\$ 61,337,357	

NORMAN FORWARD SALES TAX FUND:**As of September 30, 2022**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 3 Month	Unencumb Balance
	\$ 3	\$ 62,575,441	\$ 62,575,441	
REVENUES:				
Revenue	16,892,891	16,892,891	4,701,776	
Transfers In	-	-	-	
Total Revenue	16,892,891	16,892,891	4,701,776	
EXPENDITURES:				
Salary / Benefits	-	-	-	-
Supplies / Materials	-	-	-	-
Services / Maintenance	-	415,581	22,549	-
Internal Services	-	-	-	-
Capital Projects	7,435,047	70,927,377	8,618,999	8,336,465
Debt Service	8,839,148	8,839,148	3,978,944	4,860,204
Transfers Out	398,569	398,569	99,642	298,927
Total Expenditures	16,672,764	80,580,675	12,720,134	13,495,596
Net Difference	220,127	(63,687,784)	(8,018,358)	
Ending Fund Balance	\$ 220,130	\$ (1,112,343)	\$ 54,557,083	

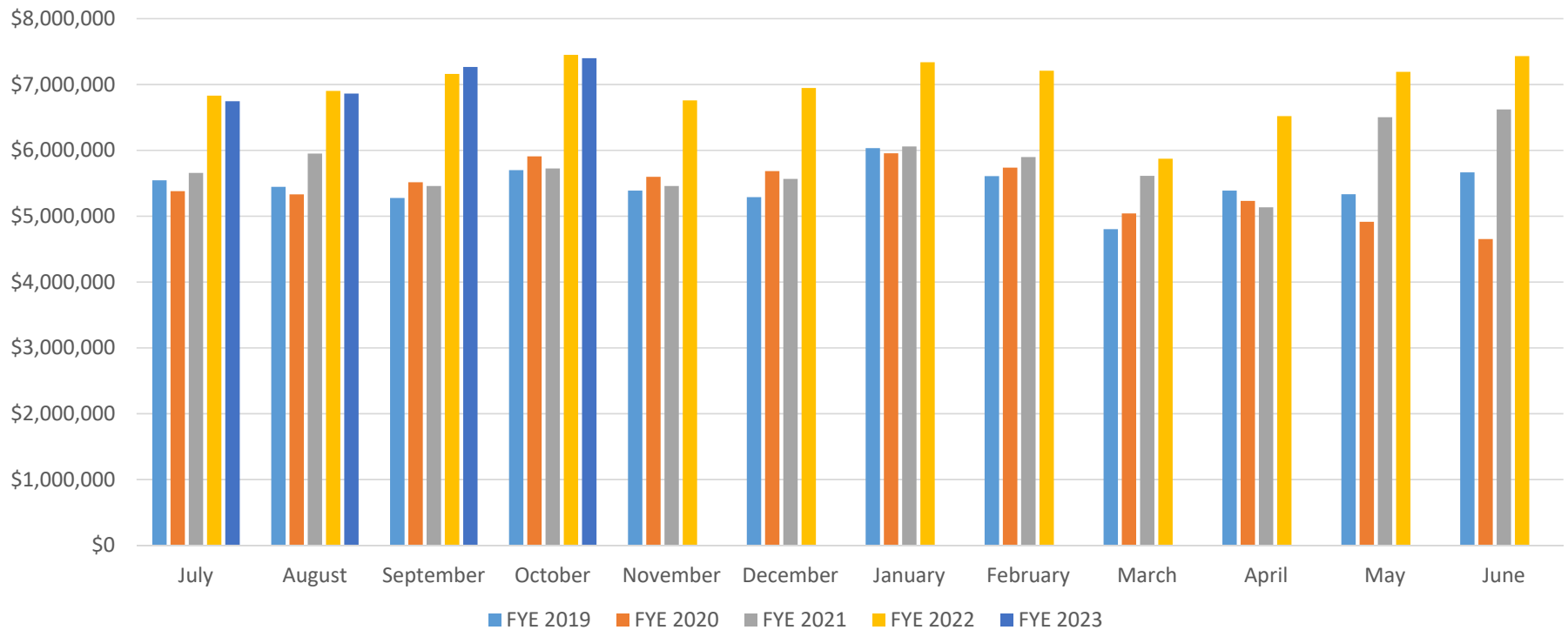
Appropriations from Fund Balance FY23

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.	Description
General Fund						
10-29000	10660270-43135	3,000.00	7/12/2022	18		payment of expenses incurred for the care of animals seized by the Norman Animal Welfare Division
10-29000	50593388-46201	500,000.00	8/9/2022	14	BG0164	add'l funding for special studies per city council's request
106-363376	10660322-43136	1,500.00	8/23/2022	10		donation from Orthopaedic & Sports Medicine center for National Night Out Event.
109-363373	10664143-45114	48,508.01	8/9/2022	6		CCPSST donation to purchase a Zoll X Monitor/Defibrillator & assessories for Norman Fire Dept
109-363373	10660270-43115	4,225.00	9/13/2022	25		kennels to transport dogs to Souris Valley Animal Shelter in North Dakota
Special Grants Fund						
22-29000	22440146-44009	5,000.00	7/26/2022	26		CLG grant for development & support of local historic programs
22-29000	22440146-44604	1,500.00	7/26/2022	26		CLG grant for development & support of local historic programs
22-29000	22440146-44701	1,000.00	7/26/2022	26		CLG grant for development & support of local historic programs
22-29000	22440146-44821	500.00	7/26/2022	26		CLG grant for development & support of local historic programs
22-29000	22440146-43001	500.00	7/26/2022	26		CLG grant for development & support of local historic programs
22-29000	22440146-44601	150.00	7/26/2022	26		CLG grant for development & support of local historic programs
22-29000	22330303-45799	6,400,000.00	8/23/2022	23		APRA funds to purchase 1210 W. Robinson St. to be used for affordable housing
226-331380	22660211-45122	59,464.00	9/13/2022	21		grant from Safe Oklahoma Grant Program to purch 3 dimensional crime scene scanner from Faro Technologies
22-29000	22660119-42110	51,105.00	9/27/2022	15		OHSO grant for PD to conduct increased high visibility enforcement in accident prone areas
22-29000	22660119-42901	3,910.00	9/27/2022	15		OHSO grant for PD to conduct increased high visibility enforcement in accident prone areas
Public Transportation & Parking Fund						
27-29000	27550276-45007	481,761.00	8/23/2022	8		purchase 3 CNG transit buses-local match funding
Risk Management Fund						
43-29000	10550223-43212	8,033.27	7/12/2022	16		reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
43-29000	10550223-43213	8,985.20	7/12/2022	16		reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
43-29000	10660270-43135	7,000.00	7/12/2022	18		payment of expenses incurred for the care of animals seized by the Norman Animal Welfare Division
Capital Fund Balance						
50-29000	50193365-46101	32,821.05	7/26/2022	19	BG0252	increased contract amt for add'tn of air blenders to HVAC system for Parks maintenance facility
50-29000	22550070-45007	1,428,077.00	8/23/2022	8		purchase 3 CNG transit buses-upfront grant amount until reimb is received from fed govt.
50-29000	22550070-45007	894,963.00	9/27/2022	16		to upfront the FTA grant until funds received from Fed Gov as reimb for purchase of two CNG transit buses.

Norman Sales Tax % Change from Prior Year, Fiscal Year Ending 2023



Norman Unrestricted Sales Tax, FYE 2019-2023



City Comparison for Sales Tax collections - July 2022

City	Change from July 2021	Year-to-date % Change
Norman	-1.25%	-1.25%
OKC	8.85%	8.85%
Moore	16.01%	16.01%
Edmond	3.50%	3.50%
Midwest City	5.10%	5.10%
Tulsa	7.55%	7.55%
Lawton	2.54%	2.54%
State of OK	11.64%	11.64%

City Comparison for Sales Tax collections - January 2023

City	Change from Jan 2022	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - August 2022

City	Change from Aug 2021	Year-to-date % Change
Norman	-0.61%	-0.92%
OKC	7.69%	8.26%
Moore	11.05%	13.49%
Edmond	9.71%	6.58%
Midwest City	3.67%	4.38%
Tulsa	7.86%	7.71%
Lawton	2.10%	2.32%
State of OK	9.14%	10.36%

City Comparison for Sales Tax collections - February 2023

City	Change from Feb 2022	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - September 2022

City	Change from Sep 2021	Year-to-date % Change
Norman	1.49%	-0.10%
OKC	10.46%	9.00%
Moore	12.39%	13.12%
Edmond	17.70%	10.30%
Midwest City	23.29%	10.70%
Tulsa	4.04%	6.48%
Lawton	1.51%	2.05%
State of OK	6.98%	9.22%

City Comparison for Sales Tax collections - March 2023

City	Change from Mar 2022	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - October 2022

City	Change from Oct 2021	Year-to-date % Change
Norman	-0.68%	-0.25%
OKC	10.89%	9.47%
Moore	5.30%	11.09%
Edmond	9.37%	10.07%
Midwest City	8.55%	10.16%
Tulsa	9.36%	7.20%
Lawton	2.11%	2.06%
State of OK	8.80%	9.12%

City Comparison for Sales Tax collections - April 2023

City	Change from Apr 2022	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - November 2022

City	Change from Nov 2021	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - May 2023

City	Change from May 2022	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - December 2022

City	Change from Dec 2021	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - June 2023

City	Change from June 2022	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		