



**CITY OF NORMAN, OK**  
**CITY COUNCIL FINANCE COMMITTEE MEETING**  
Municipal Building, Executive Conference Room, 201 West Gray, Norman,  
OK 73069  
Thursday, June 18, 2026 at 4:00 PM

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## 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, relation, 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 call 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 MONTHLY REVENUE AND EXPENDITURE REPORTS.
2. DISCUSSION REGARDING PARK IMPACT FEES.

### ADJOURNMENT

**SUMMARY OF MAJOR GENERAL FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF MAY 31, 2026**

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
<b>Sales Tax</b>	56,283,247	51,504,236	4,940,529	51,178,445	-0.63%	49,888,072	2.59%
<b>Use Tax</b>	12,979,200	11,785,269	1,221,080	12,713,689	7.88%	11,819,641	7.56%
<b>Franchise Taxes/Fees</b>	7,589,409	7,183,315	393,831	6,962,931	-3.07%	7,053,757	-1.29%
<b>Licenses and Permits</b>	1,021,610	926,248	173,776	1,179,231	27.31%	1,092,176	7.97%
<b>Shared (Other) Taxes</b>	3,492,545	3,201,500	208,691	2,152,336	-32.77%	2,122,746	1.39%
<b>Fines and Forfeitures</b>	1,293,876	1,186,053	165,084	1,687,258	42.26%	1,601,422	5.36%
<b>Investment/Interest Income</b>	201,020	184,268	36,170	350,143	90.02%	484,506	-27.73%
<b>TOTAL: General Fund (Major)</b>	<b>82,860,907</b>	<b>75,970,889</b>	<b>7,139,161</b>	<b>76,224,033</b>	<b>0.33%</b>	<b>74,062,319</b>	<b>2.92%</b>

**SUMMARY OF MAJOR CAPITAL PROJECT FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF MAY 31, 2026**

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
<b>Sales Tax</b>	17,512,533	16,025,544	1,503,639	15,576,048	-2.80%	15,183,354	2.59%
<b>Investment/Interest Income</b>	700,000	641,667	120,146	1,550,595	141.65%	2,248,018	-31.02%
<b>TOTAL: Capital Fund (Major)</b>	<b>18,212,533</b>	<b>16,667,210</b>	<b>1,623,785</b>	<b>17,126,643</b>	<b>2.76%</b>	<b>17,431,372</b>	<b>-1.75%</b>

**SUMMARY OF MAJOR NORMAN FORWARD FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF MAY 31, 2026**

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
<b>Sales Tax</b>	12,928,778	11,830,995	1,074,028	11,125,749	-5.96%	10,845,252	2.59%
<b>Use Tax</b>	1,966,154	1,785,291	203,513	2,118,948	18.69%	1,969,940	7.56%
<b>Investment/Interest Income</b>	15,000	13,750	27,235	267,046	1842.15%	247,571	7.87%
<b>TOTAL: Capital Fund (Major)</b>	<b>14,909,932</b>	<b>13,630,037</b>	<b>1,304,776</b>	<b>13,511,743</b>	<b>-0.87%</b>	<b>13,062,763</b>	<b>3.44%</b>

**SUMMARY OF MAJOR ROOM TAX FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF MAY 31, 2026**

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	3,947,369	3,535,461	479,943	4,048,017	14.50%	3,068,768	31.91%
Investment/Interest Income	2,500	2,292	3,805	39,918	1641.89%	38,933	2.53%
<b>TOTAL: Room Tax Fund</b>	<b>3,949,869</b>	<b>3,537,753</b>	<b>483,748</b>	<b>4,087,935</b>	<b>15.55%</b>	<b>3,107,701</b>	<b>31.54%</b>

**SUMMARY OF MAJOR WESTWOOD FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF MAY 31, 2026**

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	600,000	520,446	72,130	587,312	12.85%	413,604	42.00%
Golf Driving Range	150,000	128,145	-	101,507	-20.79%	116,898	-13.17%
Golf Carts	300,000	260,153	39,291	313,244	20.41%	221,514	41.41%
Swimming Pool	965,000	585,322	105,670	457,285	-21.87%	564,086	-18.93%
<b>TOTAL: Westwood Fund (Major)</b>	<b>2,015,000</b>	<b>1,494,066</b>	<b>217,091</b>	<b>1,459,348</b>	<b>-2.32%</b>	<b>1,316,102</b>	<b>10.88%</b>

**SUMMARY OF MAJOR WATER FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF MAY 31, 2026**

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	23,043,066	20,956,148	1,837,801	20,796,892	-0.76%	20,972,938	-0.84%
User Fees-Commercial	3,797,441	3,480,988	330,959	3,672,063	5.49%	3,586,921	2.37%
User Fees-Industrial	437,374	400,926	29,640	320,551	-20.05%	313,296	2.32%
User Fees-Institutional	1,212,093	1,111,085	103,796	950,470	-14.46%	1,022,383	-7.03%
Connection Fees	865,946	793,784	181,506	870,606	9.68%	671,604	29.63%
Capital Improvement Charges	1,450,370	1,329,506	128,567	1,410,151	6.07%	1,398,966	0.80%
Investment/Interest Income	120,000	110,000	222,632	1,816,396	1551.27%	1,834,446	-0.98%
<b>TOTAL: Water Fund (Major)</b>	<b>30,926,290</b>	<b>28,182,436</b>	<b>2,834,902</b>	<b>29,837,129</b>	<b>5.87%</b>	<b>29,800,554</b>	<b>0.12%</b>

**SUMMARY OF MAJOR WATER RECLAMATION FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF MAY 31, 2026**

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
<b>User Fees-Residential</b>	7,889,484	7,232,027	736,769	7,961,542	10.09%	7,805,520	2.00%
<b>User Fees-Commercial</b>	1,512,074	1,386,068	146,420	1,545,750	11.52%	1,531,925	0.90%
<b>User Fees-Industrial</b>	186,597	171,047	11,302	113,612	-33.58%	106,555	6.62%
<b>User Fees-Institutional</b>	1,132,634	1,038,248	71,359	725,057	-30.17%	850,190	-14.72%
<b>Capital Improvement Charges</b>	866,285	794,095	75,842	836,216	5.30%	829,037	0.87%
<b>Investment/Interest Income</b>	50,000	45,833	23,257	245,130	434.83%	306,314	-19.97%
<b>TOTAL: Water Reclamation Fund (Major)</b>	11,637,074	10,667,318	1,064,949	11,427,307	7.12%	11,429,541	-0.02%

**SUMMARY OF MAJOR SEWER MAINTENANCE FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF MAY 31, 2026**

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
<b>Sewer Maintenance Fee</b>	3,202,437	2,932,596	278,971	3,045,422	3.85%	3,019,885	0.85%
<b>TOTAL: Sewer Maintenance Fund (Major)</b>	3,202,437	2,932,596	278,971	3,045,422	3.85%	3,019,885	0.85%

**SUMMARY OF MAJOR NEW DEVELOPMENT EXCISE FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF MAY 31, 2026**

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
<b>WW Excise Tax (Residential)</b>	1,100,000	1,011,578	96,440	830,518	-17.90%	846,497	-1.89%
<b>WW Excise Tax (Commercial)</b>	300,000	275,000	24,584	160,794	-41.53%	155,081	3.68%
<b>TOTAL: New Development Excise Fund (Major)</b>	1,400,000	1,286,578	121,024	991,312	-22.95%	1,001,578	-1.02%

**SUMMARY OF MAJOR SANITATION FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF MAY 31, 2026**

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
<b>User Fees-Residential</b>	8,754,783	8,025,218	661,054	7,245,091	-9.72%	7,175,828	0.97%
<b>User Fees-Commercial</b>	4,002,544	3,668,999	433,315	4,942,110	34.70%	4,895,330	0.96%
<b>User Fees-Industrial</b>	182,061	166,889	-	-	-100.00%	-	0.00%
<b>User Fees-Institutional</b>	529,604	485,470	4,239	490,156	0.97%	442,604	10.74%
<b>User Fees-Transfer Station</b>	652,912	598,503	78,073	1,020,684	70.54%	1,307,981	-21.96%
<b>User Fees - Recycling</b>	1,346,037	1,233,867	107,148	1,169,046	-5.25%	1,156,215	1.11%
<b>Recycled Material Sales</b>	235,524	215,897	10,764	58,779	-72.77%	126,450	-53.52%
<b>Investment/Interest Income</b>	300,000	275,000	35,239	385,908	40.33%	447,844	-13.83%
<b>TOTAL: Sanitation Fund (Major)</b>	16,003,465	14,669,843	1,329,831	15,311,775	4.38%	15,552,252	-1.55%

**SUMMARY OF MAJOR FUND EXPENDITURES VS. BUDGET  
VS. BUDGET, FYE 2026 - AS OF MAY 31, 2026**

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
<b>General Fund</b>	114,847,003	105,276,419	8,024,521	97,961,114	-6.95%	98,687,810	-0.74%
<b>Capital Fund</b>	93,237,826	85,468,007	505,134	27,980,481	-67.26%	31,058,323	-9.91%
<b>Norman Forward Fund</b>	18,641,704	17,088,229	127,234	13,429,647	-21.41%	12,543,407	7.07%
<b>Westwood Fund</b>	3,062,570	2,807,356	253,161	2,556,441	-8.94%	2,378,010	7.50%
<b>Water Fund</b>	88,139,259	80,794,321	6,919,380	34,392,805	-57.43%	33,510,064	2.63%
<b>Water Reclamation Fund</b>	47,198,258	43,265,070	3,896,709	19,551,529	-54.81%	24,775,188	-21.08%
<b>Sanitation Fund</b>	22,563,100	20,682,842	949,631	15,558,078	-24.78%	15,038,183	3.46%
	(Adjusted Budget)						

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

**GENERAL FUND:  
As of May 31, 2026**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 11 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	12,075,889	12,075,889	\$ 11,656,126	
<b>REVENUES:</b>				
Revenue	101,042,715	101,054,456	90,135,715	
Transfers In	6,076,862	6,080,077	5,067,266	
Total Revenue	<u>107,119,577</u>	<u>107,134,533</u>	<u>95,202,981</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	77,303,906	77,254,892	71,192,927	6,061,965
Supplies / Materials	7,816,884	8,601,646	5,665,868	2,207,913
Services / Maintenance	16,703,385	17,442,526	12,746,703	3,776,339
Internal Services	5,524,264	5,520,264	4,321,504	1,198,760
Capital Equipment	3,428,384	5,226,711	3,487,967	617,463
Capital Project	-	304,024	129,612	174,411
Transfers Out	482,453	496,941	416,532	80,409
Employee Turnover Savings	(800,000)	(800,000)		
Supplies/Materials/Svs/Maint Savings	-	-		
Total Expenditures	<u>110,459,276</u>	<u>114,047,004</u>	<u>97,961,114</u>	<u>14,117,259</u>
Net Difference	<u>(3,339,699)</u>	<u>(6,912,471)</u>	<u>(2,758,133)</u>	
Ending Fund Balance	<u>\$ 8,736,190</u>	<u>\$ 5,163,418</u>	<u>\$ 8,897,993</u>	

**RAINY DAY FUND:  
As of May 31, 2026**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 11 Month</b>
Beginning Fund Balance	\$ 4,800,438	\$ 4,800,438	\$ 4,982,374
<b>REVENUES:</b>			
Revenue	50,000	50,000	176,328
Transfers In	-	-	-
Total Revenue	<u>50,000</u>	<u>50,000</u>	<u>176,328</u>
<b>EXPENDITURES:</b>			
Transfers Out	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Difference	<u>50,000</u>	<u>50,000</u>	<u>176,328</u>
Ending Fund Balance	<u>\$ 4,850,438</u>	<u>\$ 4,850,438</u>	<u>\$ 5,158,702</u>
Rainy Day Target - 5%			5,298,559

**PUBLIC SAFETY SALES TAX FUND:**  
**As of May 31, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 11 Month	Unencumb Balance
Beginning Fund Balance	\$ -	\$ -	\$ 54,145	
<b>REVENUES:</b>				
Revenue	15,446,553	15,446,554	13,939,532	
Transfers In	643,271	651,571	544,359	
Total Revenue	<u>16,089,824</u>	<u>16,098,125</u>	<u>14,483,891</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	11,901,245	11,901,245	11,345,867	555,378
Supplies / Materials	660,396	687,555	421,369	231,767
Services / Maintenance	282,661	294,142	204,078	72,852
Internal Services	527,525	527,525	319,842	207,683
Capital Equipment	325,432	1,687,595	1,127,866	5,629
Capital Project	-	1,518,052	84,229	1,334,355
Debt Service	2,392,565	2,392,565	2,391,314	1,251
Transfers Out	-	-	-	-
Total Expenditures	<u>16,089,824</u>	<u>19,008,679</u>	<u>15,894,565</u>	<u>2,408,914</u>
Net Difference	<u>-</u>	<u>(2,910,554)</u>	<u>(1,410,674)</u>	
Ending Fund Balance	<u>\$ -</u>	<u>\$ (2,910,554)</u>	<u>\$ (1,356,529)</u>	

**ROOM TAX FUND:**  
**As of May 31, 2026**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 11 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 433,893	\$ 433,893	\$ 1,026,492	
<b>REVENUES:</b>				
Revenue	3,949,869	3,949,869	4,087,935	
Transfers In	-	-	-	
Total Revenue	<u>3,949,869</u>	<u>3,949,869</u>	<u>4,087,935</u>	
<b>EXPENDITURES:</b>				
Services / Maintenance	3,070,000	3,246,641	2,990,000	80,000
Internal Services	157,895	157,895	130,668	27,227
Capital Projects	-	245,332	200,016	39,023
Debt Service	431,554	431,554	430,095	1,459
Transfers Out	-	-	-	-
Total Expenditures	<u>3,659,449</u>	<u>4,081,422</u>	<u>3,750,779</u>	<u>147,709</u>
Net Difference	<u>290,420</u>	<u>(131,553)</u>	<u>337,155</u>	
Ending Fund Balance	<u>\$ 724,313</u>	<u>\$ 302,340</u>	<u>\$ 1,363,647</u>	

**WESTWOOD FUND:**  
**As of May 31, 2026**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 11 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 182,236	\$ 182,236	\$ 186,663	
<b>REVENUES:</b>				
Revenue	2,863,000	2,863,000	2,312,967	
Transfers In	130,986	130,986	109,155	
Total Revenue	<u>2,993,986</u>	<u>2,993,986</u>	<u>2,422,122</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	1,824,406	1,815,406	1,516,581	298,825
Supplies / Materials	606,504	612,759	466,205	123,035
Services / Maintenance	365,100	398,033	373,944	14,703
Internal Services	80,706	80,706	69,134	11,572
Capital Equipment	95,896	108,789	89,146	7,341
Capital Projects	-	46,877	41,431	5,446
Employee Turnover Savir	(41,605)	(41,605)	-	-
Supplies/Materials/Svs/M:	(41,605)	(41,605)	-	-
Total Expenditures	<u>2,889,402</u>	<u>2,979,360</u>	<u>2,556,441</u>	<u>460,920</u>
Net Difference	<u>104,584</u>	<u>14,626</u>	<u>(134,320)</u>	
Ending Fund Balance	<u>\$ 286,820</u>	<u>\$ 196,862</u>	<u>\$ 52,343</u>	

**WATER FUND:  
As of May 31, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 11 Month	Unencumb Balance
Beginning Fund Balance	\$ 8,644,380	\$ 8,644,380	\$ 40,375,374	
<b>REVENUES:</b>				
Revenue	33,256,416	33,256,418	43,728,220	
Transfers In	-	75,000	75,000	
Total Revenue	<u>33,256,416</u>	<u>33,331,418</u>	<u>43,803,220</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	5,889,459	5,889,459	5,243,781	645,678
Supplies / Materials	4,218,767	4,609,586	3,696,427	622,906
Services / Maintenance	3,411,563	3,369,581	2,743,481	504,150
Internal Services	525,951	525,951	424,882	101,069
Cost Allocation	2,359,729	2,359,729	1,864,129	495,600
Capital Equipment	96,435	150,854	68,063	79,797
Capital Projects	14,750,000	63,041,450	11,265,758	45,113,027
Debt Service	6,626,853	6,626,853	1,853,668	4,773,185
Transfers Out	1,565,797	1,565,797	1,304,831	260,966
Employee Turnover Savings	(88,342)	(88,342)	-	-
Total Expenditures	<u>39,356,212</u>	<u>88,050,918</u>	<u>28,465,020</u>	<u>52,596,379</u>
Net Difference	<u>(6,099,796)</u>	<u>(54,719,500)</u>	<u>15,338,200</u>	
Ending Fund Balance	<u>\$ 2,544,584</u>	<u>\$ (46,075,120)</u>	<u>\$ 55,713,574</u>	

**WATER RECLAMATION FUND:**  
**As of May 31, 2026**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 11 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 4,201,472	\$ 4,201,472	\$ 3,559,978	
<b>REVENUES:</b>				
Revenue	12,512,658	12,512,658	12,917,055	
Transfers In	-	-	-	
Total Revenue	<u>12,512,658</u>	<u>12,512,658</u>	<u>12,917,055</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	4,175,522	4,175,522	3,928,356	247,166
Supplies / Materials	737,873	897,044	792,991	92,520
Services / Maintenance	1,724,496	1,783,217	1,337,249	387,209
Internal Services	293,610	293,610	230,976	62,634
Cost Allocation	833,460	833,460	541,432	292,028
Capital Equipment	1,033,750	1,129,796	1,003,373	50,855
Capital Projects	3,925,000	11,901,498	2,832,608	7,872,130
Debt Service	2,434,647	2,434,647	113,364	2,321,283
Transfers Out	579,819	654,819	558,183	96,637
Employee Turnover Savings	(62,633)	(62,633)		
Total Expenditures	<u>15,675,544</u>	<u>24,040,980</u>	<u>11,338,531</u>	<u>11,422,461</u>
Net Difference	<u>(3,162,886)</u>	<u>(11,528,322)</u>	<u>1,578,524</u>	
Ending Fund Balance	<u>\$ 1,038,586</u>	<u>\$ (7,326,850)</u>	<u>\$ 5,138,502</u>	

**SEWER MAINTENANCE FUND:**  
**As of May 31, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 11 Month	Unencumb Balance
Beginning Fund Balance	\$ 2,123,844	\$ 2,123,844	\$ 18,272,230	
<b>REVENUES:</b>				
Revenue	3,202,437	3,202,437	3,671,557	
Transfers In	-	-	-	
Total Revenue	<u>3,202,437</u>	<u>3,202,437</u>	<u>3,671,557</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	70,004	70,004	62,358	7,646
Supplies / Materials	4,552	4,552	2,377	2,175
Services / Maintenance	3,525	3,525	411	3,114
Internal Services	5,665	5,665	3,440	2,226
Cost Allocation	-	-	-	-
Capital Equipment	69,506	69,506	60,173	1
Capital Projects	3,525,000	19,516,146	1,693,400	11,647,451
Transfers Out	-	-	-	-
Employee Turnover Savings	-	-	-	-
Total Expenditures	<u>3,678,252</u>	<u>19,669,398</u>	<u>1,822,158</u>	<u>11,662,613</u>
Net Difference	<u>(475,815)</u>	<u>(16,466,961)</u>	<u>1,849,399</u>	
Ending Fund Balance	<u>\$ 1,648,029</u>	<u>\$ (14,343,117)</u>	<u>\$ 20,121,629</u>	

**NEW DEVELOPMENT EXCISE FUND:**  
**As of May 31, 2026**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 11 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 1,888,071	\$ 1,888,071	\$ 3,145,391	
<b>REVENUES:</b>				
Revenue	1,470,000	1,470,000	1,059,913	
Transfers In	-	-	-	
Total Revenue	<u>1,470,000</u>	<u>1,470,000</u>	<u>1,059,913</u>	
<b>EXPENDITURES:</b>				
Services / Maintenance	-	-	-	-
Capital Projects	-	1,522,106	37,490	1,215,061
Debt Service	1,903,141	1,903,141	126,281	1,776,860
Transfers Out	-	-	-	-
Total Expenditures	<u>1,903,141</u>	<u>3,425,247</u>	<u>163,771</u>	<u>2,991,921</u>
Net Difference	<u>(433,141)</u>	<u>496,941</u>	<u>416,532</u>	
Ending Fund Balance	<u>\$ 1,454,930</u>	<u>\$ 2,385,012</u>	<u>\$ 3,561,923</u>	

**SANITATION FUND:**  
**As of May 31, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 11 Month	Unencumb Balance
Beginning Fund Balance	\$ 4,450,740	\$ 4,450,740	\$ 11,884,700	
<b>REVENUES:</b>				
Revenue	17,186,609	17,186,609	16,497,728	
Transfers In	-	-	-	
Total Revenue	<u>17,186,609</u>	<u>17,186,609</u>	<u>16,497,728</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	5,725,647	5,725,647	6,116,314	(390,667)
Supplies / Materials	1,440,449	1,448,401	1,089,401	349,674
Services / Maintenance	4,087,471	4,157,567	2,542,981	1,599,615
Internal Services	997,724	997,724	786,587	211,137
Cost Allocation	2,312,802	2,312,802	1,881,903	430,899
Capital Equipment	2,251,256	3,397,615	2,315,333	1,009,492
Capital Projects	200,000	4,523,344	418,706	3,132,025
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	<u>17,015,349</u>	<u>22,563,100</u>	<u>15,151,226</u>	<u>6,342,176</u>
Net Difference	<u>171,260</u>	<u>(5,376,491)</u>	<u>1,346,503</u>	
Ending Fund Balance	<u>\$ 4,622,000</u>	<u>\$ (925,751)</u>	<u>\$ 13,231,203</u>	

**CAPITAL FUND:**  
**As of May 31, 2026**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 11 Month</b>	<b>Unencumb Balance</b>
	\$ 30,146,984	\$ 30,146,984	\$ 70,335,099	
<b>REVENUES:</b>				
Revenue	52,212,533	52,282,951	17,908,232	
Transfers In	-	6,188	6,188	
Total Revenue	<u>52,212,533</u>	<u>52,289,139</u>	<u>17,914,420</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	1,393,020	1,393,020	1,257,595	135,425
Supplies / Materials	-	-	-	-
Services / Maintenance	16,499	85,416	71,481	13,935
Internal Services	6,783	6,783	5,673	1,110
Capital Equipment	-	-	-	-
Capital Projects	19,748,768	85,329,407	20,852,364	54,094,883
Debt Service	-	-	-	-
Transfers Out	3,778,995	6,423,200	5,793,368	629,833
Total Expenditures	<u>24,944,065</u>	<u>93,237,826</u>	<u>27,980,481</u>	<u>54,875,185</u>
Net Difference	<u>27,268,468</u>	<u>(40,948,687)</u>	<u>(10,066,061)</u>	
Ending Fund Balance	<u>\$ 57,415,452</u>	<u>\$ (10,801,703)</u>	<u>\$ 60,269,038</u>	

**NORMAN FORWARD SALES TAX FUND:  
As of May 31, 2026**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 11 Month</b>	<b>Unencumb Balance</b>
	\$ 5,419,396	\$ 5,419,396	\$ 10,248,636	
<b>REVENUES:</b>				
Revenue	15,309,932	13,936,311	13,511,764	
Transfers In	-	686,810	686,810	
Total Revenue	<u>15,309,932</u>	<u>14,623,122</u>	<u>14,198,574</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	-	-	-	-
Supplies / Materials	-	-	-	-
Services / Maintenance	-	-	-	-
Internal Services	-	-	-	-
Capital Projects	751,000	8,548,961	3,411,517	3,474,717
Debt Service	9,648,688	9,648,688	9,648,084	604
Transfers Out	444,055	444,055	370,046	74,009
Total Expenditures	<u>10,843,743</u>	<u>18,641,704</u>	<u>13,429,647</u>	<u>3,549,330</u>
Net Difference	<u>4,466,189</u>	<u>(4,018,582)</u>	<u>768,927</u>	
Ending Fund Balance	<u>\$ 9,885,585</u>	<u>\$ 1,400,814</u>	<u>\$ 11,017,563</u>	

## Appropriations from Fund Balance FY26

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.	Description
<b>General Fund</b>						
106-363376	15661115-43106	3,600.00	7/22/2025	28		donation from Cavins Group to help support community outreach events
106-363376	15661115-43136	2,300.00	7/22/2025	28		donation from Cavins Group to help support community outreach events
106-363376	15661115-44199	2,400.00	7/22/2025	28		donation from Cavins Group to help support community outreach events
106-363376	10664143-43122	9,590.00	8/26/2025	8		donation from the CCPSSST to purchase an isimulate cardiac monitor training device
109-363372	10660115-43106	3,600.00	2/10/2026	9		donation from the Cavins Group LLC for serviced & items for Norman PD Comm outreach events
109-363372	10660115-43136	2,300.00	2/10/2026	9		donation from the Cavins Group LLC for serviced & items for Norman PD Comm outreach events
109-363372	10660115-44199	2,600.00	2/10/2026	9		donation from the Cavins Group LLC for serviced & items for Norman PD Comm outreach events
106-363376	10664143-43122	2,241.00	2/24/2026	10		donation from the CCPSSST to purchase swift water personal protective equipment for NFD
106-363376	10664143-44604	7,528.00	4/28/2026	12		donation from the CCPSSST for continuing education for the Hazardous Materials unit of the NFD
109-363373	10664142-43610	2,288.00	4/28/2026	13		donation from Pi Kappa Alpha to be used by NFD for various equip and supplies
109-363373	10664141-44211	1,000.00	4/28/2026	13		donation from Pi Kappa Alpha to be used by NFD for various equip and supplies
109-363373	10664143-43599	750.00	4/28/2026	13		donation from Pi Kappa Alpha to be used by NFD for various equip and supplies
109-363373	10664142-43121	462.00	4/28/2026	13		donation from Pi Kappa Alpha to be used by NFD for various equip and supplies
109-363373	10550201-43016	1,000.00	5/12/2026	17		donation from Crossland Const Co to purchase items & svcs for Public Works Week
<b>Special Grants Fund</b>						
22-29000	22440146-44009	2,725.00	8/26/2025	12		CLG grant funding for dev & support of local historic programs
22-29000	22440146-44604	3,000.00	8/26/2025	12		CLG grant funding for dev & support of local historic programs
22-29000	22440146-44701	1,000.00	8/26/2025	12		CLG grant funding for dev & support of local historic programs
22-29000	22440146-44821	800.00	8/26/2025	12		CLG grant funding for dev & support of local historic programs
22-29000	22440146-43001	200.00	8/26/2025	12		CLG grant funding for dev & support of local historic programs
22-29000	22440146-44601	150.00	8/26/2025	12		CLG grant funding for dev & support of local historic programs
22-29000	22122371-44099	498,000.00	10/14/2025	25		to fund partnership with The Virtue Center for the Opiod Abatement project
22-29000	22660119-42110	55,736.00	10/14/2025	24	GP0129 SALBEN	OHSO grant for PD to conduct high-visibility enforcement & saturation patrols
22-29000	22660119-42110	4,264.00	10/14/2025	24	GP0129 SALBEN	OHSO grant for PD to conduct high-visibility enforcement & saturation patrols
226-331343	22660211-43117	4,000.00	12/9/2025	22		ASPCA grant to reimb AWD for expenses related to the on-site adopt event at Cavendar Subaru
225-371312	22550223-43212	20,000.00	1/13/2026	31		ACOG reimb for costs to collect traffic data
221-331346	22110343-43199	11,000.00	2/10/2026	15		grant from Okla Monarch Society to install pollinator habitat & provide public education
22-29000	22660211-43219	7,448.96	3/24/2026	23		grant from OSBI for NPD to purch equip for Internet Crimes Against Children
22-29000	22122053-42001	71,563.00	2/10/2026	20		to fund salaries & supplies for new Comm Svcs Mgr & Comm Outreach Social Worker
22-29000	22122053-42110	10,000.00	2/10/2026	20		to fund salaries & supplies for new Comm Svcs Mgr & Comm Outreach Social Worker
22-29000	22122053-43117	20,000.00	2/10/2026	20		to fund salaries & supplies for new Comm Svcs Mgr & Comm Outreach Social Worker
22-29000	22122053-44099	50,000.00	2/10/2026	20		to fund salaries & supplies for new Comm Svcs Mgr & Comm Outreach Social Worker
<b>Room Tax Fund</b>						
23-29000	23794442-46201	7,500.00	7/22/2025	26		for architecture deisgn svcs for westwood park golf design concept plan
<b>YFAC FUND</b>						
24-29000	24770412-42003	70,000.00	4/28/2026	20		to purchase YFAC concession stand equipment & improvements
24-29000	24770035-43131	60,000.00	4/28/2026	20		to purchase YFAC concession stand equipment & improvements
<b>Public Transportation &amp; Parking Fund</b>						
27-29000	27550276-45007	345,423.00	10/14/2025	29		to help purchase 3-35' CNG transit busses
27-29000	27550276-45007	269,720.10	12/9/2025	27		to purchase pantograph charging infrastructure for norman Transit Center
27-29000	27550276-45007	192,455.00	1/27/2026	8		to purch 1 new CNG cutaway transit bus-replaces unit 5-2471
279-365264	27550276-44201	10,068.55	2/24/2026	19		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
27-29000	27550277-46101	18,757.00	5/12/2016	23	TR0130	replacement of bird netting at Transit Center
<b>Water Fund</b>						

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.	Description
31-29000	31997727-46101	1,964,400.00	3/24/2026	31	WA0393	OTA Waterline Relocation 48th to 24th NW construction
31-29000	31996683-46101	300,000.00	3/24/2026	17	WA0394	change order with SW Water Works-increase contract-W. Brooks waterline project
321-29000	32193338-46101	900,000.00	3/24/2026	19	WA0316	add'l funds for the Sewer Maint 2018 Construction project
31-29000	31955330-46101	84,614.00	4/14/2026	25	DO1000(const31)	ACOG grant for purch of 2 nat gas compressors & 4 beam solar chargers
31-29000	31955330-46101	338,455.00	4/14/2026	25	DO1000(const)	ACOG grant for purch of 2 nat gas compressors & 4 beam solar chargers
31-29000	31955234-43123	204,000.00	4/28/2026	18		to purchase water from Midwest City
31-29000	31999942-46201	70,000.00	5/12/2026	19	WA0395-DESIGN	consulting svcs for water & wastewater connection fees & cost of service study
<b>Sewer Maintenance Fund</b>						
32-29000	32999942-46201	70,000.00	5/12/2026	19	WW0395-DESIGN	consulting svcs for water & wastewater connection fees & cost of service study
<b>Sewer Development Fund</b>						
322-29000	32290722-46101	30,000.00	5/26/2026	21	WW0348	increase contract for waterline & sewer extension Saxon Industrial Park Phase III
<b>Sanitation Fund</b>						
33-29000	33955161-45108	130,600.00	10/14/2025	34		to purchase polycarts & dumpsters as needed for FY26
33-29000	33955162-45108	70,000.00	10/14/2025	34		to purchase polycarts & dumpsters as needed for FY26
33-29000	33955166-45108	87,100.00	10/14/2025	34		to purchase polycarts & dumpsters as needed for FY26
<b>Risk Management Fund</b>						
439-365264	43330104-44798	2,231.08	7/22/2025	27		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	43330104-44798	8,532.51	8/12/2025	25		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	43330104-44798	5,382.84	9/23/2025	16		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	10660270-44030	3,214.58	9/23/2025	21		reimbursement for veterinarian & boarding care in animal abuse case
439-365264	27550276-44201	8,235.80	10/28/2025	35		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	43330104-44798	21,925.66	10/28/2025	35		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	43330104-44798	3,987.62	2/24/2026	19		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	27550276-44201	9,202.38	3/24/2026	28		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	43330104-44798	21,085.77	3/24/2026	28		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	10550223-43212	14,468.65	3/24/2026	29		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
<b>Capital Fund Balance</b>						
50-29000	50593399-46101	64,010.00	8/12/2025	15	BP0809	to help fund FY26 locations for Asphalt Preventative Maintenance
50-29000	22550070-45007	1,957,395.00	10/14/2025	29		to purchase 3-35' CNG transit busses
50-29000	50590052-46101	13,830.24	10/14/2025	27	TC0273	to replenish citywide sidewalk reconstruction project
50-29000	50593393-46101	92,978.47	10/14/2025	20	BP0772	to fund Street Maintenance bond program-Urban Concrete Pavement FYE26-OEC Hemphill
50-29000	50593393-46101	25,704.40	10/14/2025	20	BP0776	to fund Street Maintenance bond program-Urban Concrete Pavement FYE26-Westwod Estates
50-29000	50593393-46101	52,655.68	10/14/2025	20	BP0774	to fund Street Maintenance bond program-Urban Concrete Pavement FYE26-Willow Brook
50-29000	50593393-46101	16,849.82	10/14/2025	20	BP0775	to fund Street Maintenance bond program-Urban Concrete Pavement FYE26-Boyd View
50-29000	50193365-46001	109,290.00	11/25/2025	27	BG0099	to purchase 3.23 acres of land along Reed Ave. south of Main St.
50-29000	50193365-46201	106,000.00	12/9/2025	23	BG0099	engineering svcs by SMC Consult Engrs for property on Reed Ave & E. Eufaula
50-29000	50595367-46201	167,400.00	12/9/2025	17	BP0615	design of North Porter Ave. bridge replacement
50-29000	50594401-46101	1,900,000.00	12/9/2025	24	BP0811	improvements to Robinson St. & East Interstate Dr. and other locations
50-29000	50595552-46201	400,000.00	1/13/2026	34	BP0420	add'l design funds for Cedar Lane Road project from Black Locust Ct. to 36th Ave SE
50-29000	50595367-46201	455,150.00	1/13/2026	26	BP0810	design of 24th Ave NE bridge 0.1 miles south of Rock Creek Road
505-364595	50590076-46101	70,418.24	2/10/2026	19	TR0057	to fund a portion of the Classen Blvd signals const project
50-29000	50593393-46101	106,820.00	3/10/2026	13	BP0774	change order increasing contract for Street Maintenance Program FY26
50-29000	50594019-46101	2,000,000.00	3/24/2026	32	BP0430	for construction of 36th Ave NW (Franklin to Indian Hills Connector) OTA
50-29000	22550480-46101	646,008.00	4/14/2026	25	BG0095	ACOG grant for purch of 2 nat gas compressors & 4 beam solar chargers
50-29000	50594408-46101	161,502.00	4/14/2026	25	BG0095	ACOG grant for purch of 2 nat gas compressors & 4 beam solar chargers
50-29000	50594019-46101	697,265.00	5/12/2026	21	BP0432	Lindsey St. Spec Corridor proj-Pickard Ave to Elm
50-29000	50593376-46101	21,000.00	5/12/2026	22	BP0634	Street Maint Bond Fund-Robinson St. project between 60th Ave NE & 72 Ave NE
50-29000	50593376-46101	20,000.00	5/12/2026	22	BP0633	Street Maint Bond Fund-Robinson St. project between 72 Ave NE & 84TH Ave NE

<b>Fund</b>	<b>Gaining Account</b>	<b>Amount</b>	<b>Agenda Date</b>	<b>Item No.</b>	<b>Project No.</b>	<b>Description</b>
<b>Norman Forward Fund</b>						
51-29000	51794442-46001	1,900,000.00	7/22/2025	29	NFP103	to purchase Griffin Community Park land
51-29000	51794442-46201	22,750.00	1/13/2026	32	NFB005	to update the Master Plan for Multi Sports Park project
51-29000	51793325-46201	20,500.00	1/13/2026	32	NFP105	to update the Master Plan for Ruby Grant Park project
51-29000	51796639-46201	7,500.00	1/13/2026	32	NFB001	to update the Master Plan for Griffin Park project
51-29000	51792205-46201	31,591.00	1/13/2026	32	NFB006	to update the Master Plan for Reaves Park project
51-29000	51790601-46201	15,795.00	1/13/2026	32	NFP110	to update the Master Plan for YFAC project
51-29000	51793365-46201	15,795.00	1/13/2026	32	NFP111	to update the Master Plan for AWE project
51-29000	51792327-46201	3,600.00	4/28/2026	21	NFP113	for land appraisal fees for Canadian River Park Project
<b>CENTER CITY TIF FUND</b>						
58-29000	58593369-46101	188,830.00	8/12/2025	18	TC0287	to fund Arroyo's Concrete contract for City Center Alleys 2025 project
58-29000	58593369-46101	2,236.00	3/24/2026	18	TC0287	change order with Arroyo's contract for City Center Alleys project

GENERAL FUND EXP VS BUDGET

FOR 2026 11								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
<b>10 Council-Manager</b>								
AA Salaries & Benefits	2,356,005	0	2,356,005	2,204,888.21	.00	151,116.79	93.6%	
AB Supplies & Materials	205,544	-15,620	189,924	85,145.34	114.22	104,664.44	44.9%	
AC Services & Maint	3,139,421	-223,171	2,916,250	1,583,688.01	95,597.07	1,236,964.65	57.6%	
AD Internal Serv/Maint	123,908	0	123,908	105,935.10	.00	17,972.90	85.5%	
AF Capital Equipment	103,531	-14,574	88,957	12,916.86	.00	76,040.14	14.5%	
TOTAL Council-Manager	5,928,409	-253,365	5,675,044	3,992,573.52	95,711.29	1,586,758.92	72.0%	
<b>20 City Clerk</b>								
AA Salaries & Benefits	628,570	0	628,570	598,971.31	.00	29,598.69	95.3%	
AB Supplies & Materials	5,475	178	5,653	2,763.03	193.42	2,697.02	52.3%	
AC Services & Maint	227,485	20,015	247,500	247,471.07	14.85	13.93	100.0%	
AD Internal Serv/Maint	37,580	0	37,580	36,194.90	.00	1,385.10	96.3%	
AF Capital Equipment	2,250	0	2,250	.00	.00	2,250.00	.0%	
TOTAL City Clerk	901,360	20,193	921,553	885,400.31	208.27	35,944.74	96.1%	
<b>21 Municipal Court</b>								
AA Salaries & Benefits	1,292,257	0	1,292,257	1,176,026.85	.00	116,230.15	91.0%	
AB Supplies & Materials	13,903	4,232	18,135	8,780.23	.00	9,354.77	48.4%	
AC Services & Maint	55,021	0	55,021	41,888.63	.00	13,132.37	76.1%	
AD Internal Serv/Maint	58,267	0	58,267	59,899.21	.00	-1,632.61	102.8%	
AF Capital Equipment	18,000	4,813	22,813	17,681.92	3,750.00	1,381.40	93.9%	
TOTAL Municipal Court	1,437,448	9,045	1,446,493	1,304,276.84	3,750.00	138,466.08	90.4%	
<b>22 Legal</b>								
AA Salaries & Benefits	1,372,750	54,726	1,427,476	1,309,625.56	.00	117,850.44	91.7%	
AB Supplies & Materials	12,498	-4,743	7,755	5,335.28	256.88	2,162.72	72.1%	
AC Services & Maint	241,313	-49,726	191,587	183,902.99	.00	7,684.01	96.0%	
AD Internal Serv/Maint	49,646	0	49,646	45,733.96	.00	3,912.04	92.1%	

GENERAL FUND EXP VS BUDGET

FOR 2026 11								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
AF Capital Equipment	15,750	100	15,850	97.49	15,750.00	2.51	100.0%	
TOTAL Legal	1,691,957	357	1,692,314	1,544,695.28	16,006.88	131,611.72	92.2%	
<b>23 Information Technology</b>								
AA Salaries & Benefits	2,634,753	0	2,634,753	2,456,592.20	.00	178,160.80	93.2%	
AB Supplies & Materials	50,483	19,048	69,531	47,632.14	6,482.52	15,416.27	77.8%	
AC Services & Maint	1,984,818	62,499	2,047,317	1,840,254.39	110,372.33	96,690.68	95.3%	
AD Internal Serv/Maint	46,701	0	46,701	47,272.40	.00	-571.80	101.2%	
AF Capital Equipment	146,250	80,708	226,958	204,982.96	14,142.38	7,832.18	96.5%	
TOTAL Information Technology	4,863,005	162,255	5,025,259	4,596,734.09	130,997.23	297,528.13	94.1%	
<b>30 Finance</b>								
AA Salaries & Benefits	2,295,804	-12,750	2,283,054	2,159,230.33	.00	123,823.67	94.6%	
AB Supplies & Materials	27,255	4,850	32,105	26,327.23	350.99	5,426.78	83.1%	
AC Services & Maint	1,239,597	5,016	1,244,613	942,148.90	100,992.46	201,472.00	83.8%	
AD Internal Serv/Maint	243,567	3,000	246,567	191,969.82	.00	54,597.18	77.9%	
AF Capital Equipment	12,500	0	12,500	11,428.59	92.21	979.20	92.2%	
AI Interfund Transfers	482,453	14,488	496,941	416,532.20	.00	80,408.80	83.8%	
TOTAL Finance	4,301,176	14,604	4,315,780	3,747,637.07	101,435.66	466,707.63	89.2%	
<b>31 Human Resources</b>								
AA Salaries & Benefits	965,745	-117,419	848,326	544,538.41	.00	303,787.99	64.2%	
AB Supplies & Materials	55,558	-16,889	38,669	16,591.24	55.44	22,022.32	43.0%	
AC Services & Maint	387,220	-28,347	358,873	229,869.58	5,724.36	123,278.66	65.6%	
AD Internal Serv/Maint	76,677	0	76,677	61,940.62	.00	14,735.98	80.8%	
AF Capital Equipment	2,250	8,863	11,113	4,372.31	.00	6,741.18	39.3%	
TOTAL Human Resources	1,487,450	-153,792	1,333,658	857,312.16	5,779.80	470,566.13	64.7%	
<b>40 Current and Long Planning</b>								

**GENERAL FUND EXP VS BUDGET**

FOR 2026 11								
40	Current and Long Planning	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
AA	Salaries & Benefits	4,069,095	0	4,069,095	3,452,945.57	.00	616,149.68	84.9%
AB	Supplies & Materials	51,286	1,347	52,633	28,067.10	1,528.31	23,037.19	56.2%
AC	Services & Maint	324,931	22,942	347,873	248,915.23	20,582.13	78,375.97	77.5%
AD	Internal Serv/Maint	231,559	0	231,559	195,217.79	.00	36,341.01	84.3%
AF	Capital Equipment	16,500	4,009	20,509	15,523.82	2,810.13	2,175.15	89.4%
	<b>TOTAL Current and Long Planning</b>	<b>4,693,371</b>	<b>28,298</b>	<b>4,721,669</b>	<b>3,940,669.51</b>	<b>24,920.57</b>	<b>756,079.00</b>	<b>84.0%</b>
<b>50 Public works</b>								
AA	Salaries & Benefits	10,796,111	-26,400	10,769,711	9,448,060.92	.00	1,321,650.08	87.7%
AB	Supplies & Materials	5,100,149	762,833	5,862,982	3,647,687.37	581,049.95	1,634,244.28	72.1%
AC	Services & Maint	3,752,911	294,711	4,047,622	2,827,047.24	198,788.23	1,021,787.02	74.8%
AD	Internal Serv/Maint	997,014	0	997,014	762,566.39	.00	234,448.01	76.5%
AF	Capital Equipment	804,410	235,868	1,040,278	826,875.73	90,738.62	122,663.72	88.2%
	<b>TOTAL Public works</b>	<b>21,450,595</b>	<b>1,267,012</b>	<b>22,717,608</b>	<b>17,512,237.65</b>	<b>870,576.80</b>	<b>4,334,793.11</b>	<b>80.9%</b>
<b>60 Police Department</b>								
AA	Salaries & Benefits	25,548,831	-64,590	25,484,241	24,216,274.08	.00	1,267,966.92	95.0%
AB	Supplies & Materials	951,714	98,440	1,050,154	777,043.59	124,518.47	148,592.24	85.9%
AC	Services & Maint	1,991,775	343,636	2,335,411	1,747,635.76	208,633.14	379,142.57	83.8%
AD	Internal Serv/Maint	1,421,702	0	1,421,702	1,109,122.13	.00	312,579.47	78.0%
AF	Capital Equipment	1,182,413	533,968	1,716,381	1,269,662.41	387,136.83	59,581.65	96.5%
	<b>TOTAL Police Department</b>	<b>31,096,435</b>	<b>911,455</b>	<b>32,007,889</b>	<b>29,119,737.97</b>	<b>720,288.44</b>	<b>2,167,862.85</b>	<b>93.2%</b>
<b>64 Fire Department</b>								
AA	Salaries & Benefits	19,549,552	0	19,549,552	18,523,013.69	.00	1,026,538.31	94.7%
AB	Supplies & Materials	335,724	8,652	344,376	261,781.01	1,481.67	81,112.82	76.4%
AC	Services & Maint	442,646	31,464	474,110	360,631.06	32,621.10	80,857.77	82.9%
AD	Internal Serv/Maint	1,117,521	0	1,117,521	921,601.43	.00	195,919.57	82.5%
AF	Capital Equipment	469,105	637,631	1,106,736	416,680.58	523,007.68	167,048.12	84.9%
	<b>TOTAL Fire Department</b>	<b>21,914,548</b>	<b>677,747</b>	<b>22,592,295</b>	<b>20,483,707.77</b>	<b>557,110.45</b>	<b>1,551,476.59</b>	<b>93.1%</b>
<b>70 Parks &amp; Recreation</b>								

**GENERAL FUND EXP VS BUDGET**

FOR 2026 11								
70	Parks & Recreation	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	AA Salaries & Benefits	5,794,433	117,419	5,911,852	5,102,760.12	.00	809,091.48	86.3%
	AB Supplies & Materials	1,007,295	-77,566	929,729	758,714.93	11,832.74	159,181.81	82.9%
	AC Services & Maint	2,916,247	259,668	3,175,915	2,492,817.20	146,158.00	536,939.50	83.1%
	AD Internal Serv/Maint	1,120,123	-7,000	1,113,123	784,050.50	.00	329,072.70	70.4%
	AF Capital Equipment	655,425	306,940	962,365	707,743.88	83,853.95	170,767.48	82.3%
	AG Capital Projects	0	304,024	304,024	129,612.41	.00	174,411.13	42.6%
	<b>TOTAL Parks &amp; Recreation</b>	<b>11,493,523</b>	<b>903,485</b>	<b>12,397,008</b>	<b>9,975,699.04</b>	<b>241,844.69</b>	<b>2,179,464.10</b>	<b>82.4%</b>
	<b>GRAND TOTAL</b>	<b>111,259,276</b>	<b>3,587,294</b>	<b>114,846,570</b>	<b>97,960,681.21</b>	<b>2,768,630.08</b>	<b>14,117,259.00</b>	<b>87.7%</b>

\*\* END OF REPORT - Generated by Kimberly Coffman \*\*

**City Comparison for Sales Tax collections - July 2025**

City	Change from July 2024	Year-to-date % Change
Norman	-4.76%	-4.76%
OKC	0.97%	0.97%
Moore	-0.63%	-0.63%
Edmond	-4.79%	-4.79%
Midwest City	-4.71%	-4.71%
Tulsa	2.11%	2.11%
Lawton	-0.30%	-0.30%
State of OK	-8.16%	-8.16%

**City Comparison for Sales Tax collections - January 2026**

City	Change from Jan 2025	Year-to-date % Change
Norman	-1.92%	0.12%
OKC	-3.16%	2.15%
Moore	-1.06%	1.35%
Edmond	2.06%	-1.22%
Midwest City	-0.04%	1.12%
Tulsa	1.68%	3.88%
Lawton	-0.82%	0.05%
State of OK	6.02%	-3.81%

**City Comparison for Sales Tax collections - August 2025**

City	Change from Aug 2024	Year-to-date % Change
Norman	4.97%	-0.02%
OKC	12.06%	6.44%
Moore	7.38%	3.36%
Edmond	3.16%	-0.82%
Midwest City	10.74%	2.91%
Tulsa	9.50%	5.82%
Lawton	8.23%	3.97%
State of OK	-9.78%	-8.97%

**City Comparison for Sales Tax collections - February 2026**

City	Change from Feb 2025	Year-to-date % Change
Norman	13.61%	1.73%
OKC	1.99%	2.13%
Moore	7.93%	2.17%
Edmond	1.66%	-0.86%
Midwest City	7.35%	1.89%
Tulsa	3.22%	3.80%
Lawton	4.38%	0.58%
State of OK	3.88%	-2.90%

**City Comparison for Sales Tax collections - September 2025**

City	Change from Sep 2024	Year-to-date % Change
Norman	1.48%	0.49%
OKC	4.25%	5.70%
Moore	0.80%	2.51%
Edmond	-0.94%	-0.86%
Midwest City	-1.45%	1.45%
Tulsa	3.35%	4.99%
Lawton	-1.99%	1.94%
State of OK	-10.42%	-9.45%

**City Comparison for Sales Tax collections - March 2026**

City	Change from Mar 2025	Year-to-date % Change
Norman	0.39%	1.59%
OKC	0.03%	1.92%
Moore	5.23%	2.47%
Edmond	7.25%	-0.08%
Midwest City	9.07%	2.59%
Tulsa	3.85%	3.80%
Lawton	2.77%	0.79%
State of OK	-1.07%	-2.73%

**City Comparison for Sales Tax collections - October 2025**

City	Change from Oct 2024	Year-to-date % Change
Norman	-1.08%	0.06%
OKC	-1.87%	3.79%
Moore	-3.54%	1.00%
Edmond	-5.41%	-2.02%
Midwest City	-2.69%	0.42%
Tulsa	1.02%	3.99%
Lawton	-3.13%	0.65%
State of OK	-14.70%	-10.74%

**City Comparison for Sales Tax collections - April 2026**

City	Change from Apr 2025	Year-to-date % Change
Norman	3.44%	1.77%
OKC	12.96%	2.93%
Moore	13.10%	3.44%
Edmond	6.06%	0.49%
Midwest City	8.66%	3.17%
Tulsa	10.15%	4.38%
Lawton	6.84%	1.37%
State of OK	12.59%	-1.42%

**City Comparison for Sales Tax collections - November 2025**

City	Change from Nov 2024	Year-to-date % Change
Norman	3.66%	0.77%
OKC	8.54%	4.69%
Moore	5.83%	1.91%
Edmond	2.58%	-1.16%
Midwest City	3.48%	1.00%
Tulsa	8.86%	4.94%
Lawton	6.60%	1.76%
State of OK	5.63%	-7.87%

**City Comparison for Sales Tax collections - May 2026**

City	Change from May 2025	Year-to-date % Change
Norman	10.87%	2.59%
OKC	1.87%	2.83%
Moore	2.21%	3.33%
Edmond	4.06%	0.81%
Midwest City	3.02%	3.16%
Tulsa	6.15%	4.55%
Lawton	3.13%	1.53%
State of OK	3.72%	-0.95%

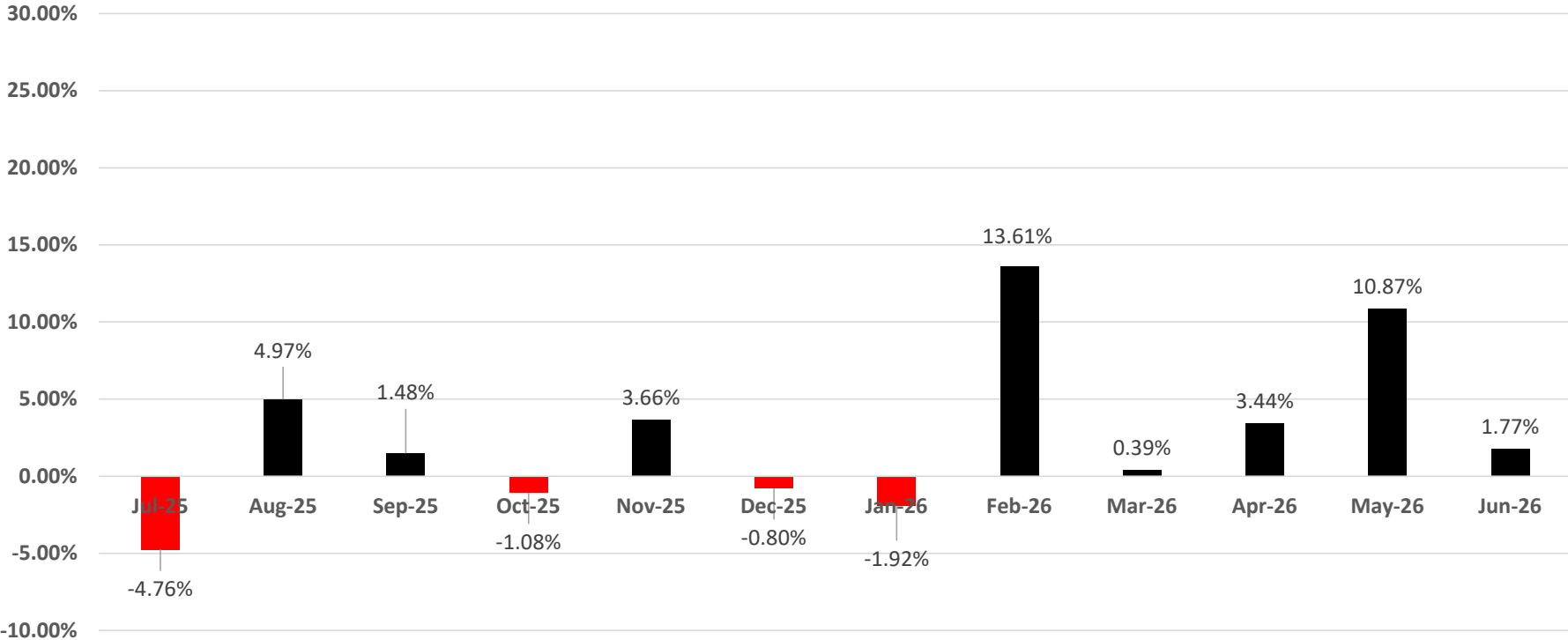
**City Comparison for Sales Tax collections - December 2025**

City	Change from Dec 2024	Year-to-date % Change
Norman	-0.80%	0.50%
OKC	-4.58%	3.10%
Moore	1.24%	1.80%
Edmond	-4.76%	-1.78%
Midwest City	3.00%	1.33%
Tulsa	1.11%	4.27%
Lawton	-7.04%	0.21%
State of OK	10.17%	-5.28%

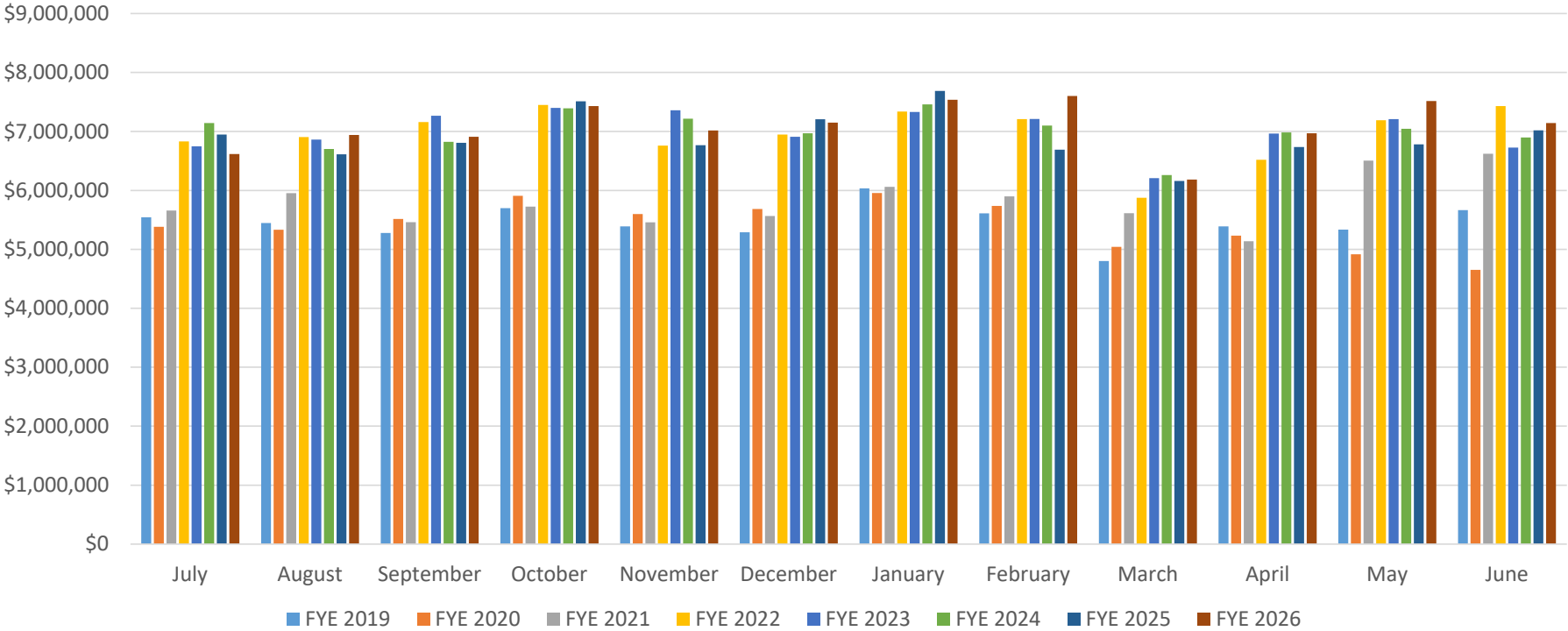
**City Comparison for Sales Tax collections - June 2026**

City	Change from June 2025	Year-to-date % Change
Norman	1.77%	2.52%
OKC	4.27%	2.95%
Moore	4.97%	3.46%
Edmond	2.88%	0.98%
Midwest City	3.15%	3.16%
Tulsa	3.84%	4.49%
Lawton	4.07%	1.73%
State of OK	n/a	n/a

# Norman Sales Tax % Change from Prior Year, Fiscal Year Ending 2026



# Norman Unrestricted Sales Tax, FYE 2019-2026



MAY YTD OVERTIME REPORT

FOR 2026 11								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
<b>10 General Fund</b>								
10 Council-Manager	20,000	0	20,000	10,470.54	.00	9,529.46	52.4%	
20 City Clerk	1,519	0	1,519	1,777.20	.00	-258.20	117.0%	
21 Municipal Court	2,530	0	2,530	318.60	.00	2,211.40	12.6%	
22 Legal	500	0	500	.00	.00	500.00	.0%	
23 Information Technology	28,234	0	28,234	17,884.98	.00	10,349.02	63.3%	
30 Finance	18,108	0	18,108	30,047.45	.00	-11,939.45	165.9%	
31 Human Resources	413	0	413	547.01	.00	-134.01	132.4%	
40 Current and Long Planning	19,463	0	19,463	3,994.81	.00	15,468.19	20.5%	
50 Public Works	233,399	0	233,399	120,227.73	.00	113,171.27	51.5%	
60 Police Department	593,806	0	593,806	2,086,514.61	.00	-1,492,708.61	351.4%	
64 Fire Department	467,087	0	467,087	1,830,112.36	.00	-1,363,025.36	391.8%	
70 Parks & Recreation	84,654	0	84,654	116,186.79	.00	-31,532.79	137.2%	
TOTAL General Fund	1,469,713	0	1,469,713	4,218,082.08	.00	-2,748,369.08	287.0%	
<b>15 Public Safety Sales Tax Fund</b>								
50 Public Works	5,500	0	5,500	655.48	.00	4,844.52	11.9%	
60 Police Department	28,953	0	28,953	40,298.14	.00	-11,345.14	139.2%	
61 Police Department PSST	187,994	0	187,994	735,164.95	.00	-547,170.95	391.1%	
65 Fire Department PSST	120,870	0	120,870	435,005.77	.00	-314,135.77	359.9%	
TOTAL Public Safety Sales Tax Fund	343,317	0	343,317	1,211,124.34	.00	-867,807.34	352.8%	
<b>22 Special Revenue Fund</b>								
22 Legal	0	10,000	10,000	.00	.00	10,000.00	.0%	
60 Police Department	0	55,736	55,736	63,788.29	.00	-8,052.29	114.4%	
TOTAL Special Revenue Fund	0	65,736	65,736	63,788.29	.00	1,947.71	97.0%	
<b>24 YFAC Special Revenue Fund</b>								
70 Parks & Recreation	10,000	0	10,000	31,438.22	.00	-21,438.22	314.4%	

MAY YTD OVERTIME REPORT

FOR 2026 11								
24	YFAC Special Revenue Fund	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL YFAC Special Revenue Fund	10,000	0	10,000	31,438.22	.00	-21,438.22	314.4%
<b>27 Public Transportation &amp; Parkin</b>								
50	Public Works	5,200	0	5,200	4,012.90	.00	1,187.10	77.2%
	TOTAL Public Transportation & Parkin	5,200	0	5,200	4,012.90	.00	1,187.10	77.2%
<b>29 Westwood Park Fund</b>								
70	Parks & Recreation	16,250	0	16,250	31,524.97	.00	-15,274.97	194.0%
	TOTAL Westwood Park Fund	16,250	0	16,250	31,524.97	.00	-15,274.97	194.0%
<b>31 Water Fund</b>								
30	Finance	0	0	0	2,066.72	.00	-2,066.72	100.0%
55	Utilities	61,325	0	61,325	98,704.70	.00	-37,379.70	161.0%
	TOTAL Water Fund	61,325	0	61,325	100,771.42	.00	-39,446.42	164.3%
<b>32 Wastewater Fund</b>								
30	Finance	0	0	0	2,006.29	.00	-2,006.29	100.0%
55	Utilities	45,146	0	45,146	63,815.97	.00	-18,669.97	141.4%
	TOTAL Wastewater Fund	45,146	0	45,146	65,822.26	.00	-20,676.26	145.8%
<b>33 Sanitation Fund</b>								
30	Finance	0	0	0	2,006.21	.00	-2,006.21	100.0%
55	Utilities	327,718	0	327,718	1,146,426.01	.00	-818,708.01	349.8%
	TOTAL Sanitation Fund	327,718	0	327,718	1,148,432.22	.00	-820,714.22	350.4%
<b>43 Risk Management Fund</b>								

MAY YTD OVERTIME REPORT

FOR 2026 11									
43	Risk Management Fund	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
30	Finance	0	0	0	181.53	.00	-181.53	100.0%	
	TOTAL Risk Management Fund	0	0	0	181.53	.00	-181.53	100.0%	
<b>50 Capital Projects Fund</b>									
50	Public Works	0	0	0	4,631.08	.00	-4,631.08	100.0%	
	TOTAL Capital Projects Fund	0	0	0	4,631.08	.00	-4,631.08	100.0%	
	GRAND TOTAL	2,278,669	65,736	2,344,405	6,879,809.31	.00	-4,535,404.31	293.5%	

\*\* END OF REPORT - Generated by Kimberly Coffman \*\*