



CITY OF NORMAN, OK
CITY COUNCIL FINANCE COMMITTEE MEETING
Municipal Building, Executive Conference Room, 201 West Gray, Norman,
OK 73069
Thursday, September 17, 2026 at 5:00 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, 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. INTRODUCTION OF FORVIS, LLC, AUDITORS FOR THE CITY OF NORMAN.
2. DISCUSSION REGARDING THE FYE 2028 BUDGET CALENDAR.
3. DISCUSSION REGARDING THE FYE 2026 BUDGET CLOSEOUT.
4. DISCUSSION REGARDING MONTHLY REVENUE AND EXPENDITURE REPORTS.

ADJOURNMENT

Forvis Mazars Planning Communication to the Finance Committee

City of Norman, Oklahoma

June 30, 2026

Thank You for Selecting Forvis Mazars

We are grateful for the opportunity to serve City of Norman, Oklahoma and gain insight into your operations. This communication provides useful information relevant to your role as those charged with governance of the entity, including summarized information required by professional standards, such as the planned scope and timing of the audit.

Our goal is to establish a foundation for effective two-way communication throughout the audit. We are available at your convenience to discuss this information and answer questions as we begin our audit.

Contacts During the Engagement

We understand the appropriate person in the governance structure with whom to communicate is:

- Mayor Stephen Holman

Your audit leader for any questions or communications is:

- Joel Haaser | joel.haaser@us.forvismazars.com | 918.878.9103

Overview & Responsibilities

Matter	Description of Audit Area
Scope of Our Audit	We have been engaged to audit the financial statements and compliance with Federal awards of the City for the year ended June 30, 2026. Please refer to our contract dated May 13, 2026 for additional information and the terms of our engagement.
Audit Standards & Materiality	We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial statement audits contained in Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States; and Title 2 U.S. <i>Code of Federal Regulations</i> (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance). Those standards require that we plan and perform the audit of the financial statements to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud; and the audit of compliance with the types of compliance requirements described in the U.S. Office of Management and Budget <i>Compliance Supplement</i> that are applicable to each major federal award program to obtain reasonable rather than absolute assurance about whether noncompliance having a direct and material effect on a major federal award program occurred.

Matter	Description of Audit Area
	References to items that are material refer to misstatements, including omissions, that could, in our professional judgment, reasonably be expected to influence the economic decisions of users made on the basis of the financial statements.
Our Responsibilities	We are responsible for forming and expressing opinions about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with the applicable financial reporting framework.
Your Responsibilities	Our audit of the financial statements does not relieve you or management of your responsibilities.
Distribution Restriction	This communication is intended solely for the information and use of the City's finance committee and City Council and, if appropriate, management of the entity and is not intended to be, and should not be, used by anyone other than these specified parties.

Other Information Accompanying the Audited Financial Statements

Management is responsible for the other information included in the Annual Comprehensive Financial Report (ACFR).

The other information comprises the information included in the ACFR but does not include the financial statements and our auditor's report thereon.

We will not subject such information to the auditing procedures applied in the audit of the financial statements and, accordingly, we will not express an opinion or provide any assurance on it. Our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements or whether there is an indication that the other information appears to be materially misstated or misleading. We will respond appropriately when we identify material inconsistencies or when we otherwise become aware that information appears to be materially misstated.

In the event we issue a disclaimer of opinion on the financial statements, our auditor's report will not make any reference to the ACFR or to any procedures that may have been performed.

Drafts of the ACFR should be provided to us by November 12, 2026, in order to provide us with adequate time to read the documents for the purposes described above.

Planned Timing of the Engagement

We succeed in our engagements by collaborating with management through frequent communication. We require the assistance of management and staff to prepare supporting documents, schedules, and analysis and depend on those items to be ready no later than the dates that we mutually agree will meet your deadlines.

We expect to begin our audit on approximately August 31, 2026. We anticipate that our team will be performing activities, both on site and remotely during these dates. We anticipate being on site the weeks of October 19, 2026 through November 20, 2026.

Draft financial statements are expected to be ready by the end of November, and we will issue our report on approximately December 3, 2026.

Planned Audit Scope

We welcome any input you may have regarding the information discussed below. We also welcome any insight you have related to any other risk areas or other significant risk areas you believe warrant particular attention.

ASSURE: Technology Powered, Risk Based

Unlock deeper insights and operate with confidence.

Staying ahead of what's next is at the heart of our commitment to delivering a quality audit. ASSURE leverages advanced technology to combine tested, risk-focused methods with AI and data analytics. This integration streamlines audit workflows while empowering our professionals to focus on critical, judgment driven aspects of the audit.



Innovative

Agentic AI and intelligent workflows enhance our audit approach, resulting in a tailored audit.

Data Driven

Advanced analytics turn large datasets into actionable insights—identifying anomalies and prioritizing high risk areas.

Collaborative

Integrate communication and task management directly into workflows for clarity.

Secure

Robust protocols protect sensitive data across every step to build trust and maintain compliance.

Extent of Testing

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Establishing Our Understanding

An audit also includes obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, we will express no such opinion.

Communicating Deficiencies or Significant Matters

An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate internal control-related matters that are required to be communicated under professional standards.

We will also communicate significant matters arising during the audit of the financial statements that are relevant to you in overseeing the financial reporting process as required by professional standards.

Significant Risks of Material Misstatement

We have preliminarily identified the following areas of significant risks of material misstatement due to error or fraud and of material noncompliance and propose to address these areas as described:

Risk Area(s)	Audit Approach
Risk of management override of controls	Review accounting estimates for bias, review journal entries, and evaluate business rationale for unusual transactions
Improper revenue recognition	Confirm the entity's main sources of revenue and perform substantive procedures on material utility and grant receivable accounts
Estimates of accrued liabilities	Review methodologies for significant estimates, compare prior year estimates to actual results, and review subsequent payments made

Other Procedures to Be Performed

We may also request written representations from the entity's attorneys as part of the engagement, and they may bill the entity for responding to this inquiry.

At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters.

We may identify additional significant risks as we complete our procedures.

Adoption of New Accounting Standards

The entity must adopt Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements*, and GASB Statement No. 104, *Disclosure of Certain Capital Assets*, as of July 1, 2025. Implementation of these standards include selection of a transition method for the entity and adoption of new policies. In addition, implementation of these standards may affect internal controls over financial reporting. We encourage you to communicate with management regularly regarding the policy elections made, recognition of new financial statement amounts, and disclosures upon transition.

Consideration of Error or Fraud

One of the most common questions we receive from governing bodies is, "How do you address fraud in a financial statement audit?" Our responsibility, as it relates to fraud, in an audit of financial statements is addressed in auditing standards generally accepted in the United States of America.

Our audit approach includes such procedures as:

- Engagement team brainstorming
- Inquiries of management and others
- Reviewing accounting estimates for bias

Attachments

Appendix A – Summary of Recently Issued GASB Statements & Bulletins

Appendix B – Summary of Recently Issued Auditing Standards

Appendix A

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GASB Statement No. 103, *Financial Reporting Model Improvements*

The objective of GASB Statement No. 103 is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. GASB No. 103 Statement also addresses certain application issues to the following items:

- Management's discussion and analysis
- Unusual or infrequent items
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position
- Major component unit information
- Budgetary comparison information

The requirements of GASB Statement No. 103 are effective for fiscal years beginning after June 15, 2025 and all reporting periods thereafter (effective for the entity's June 30, 2026 year-end).

GASB Statement No. 104, *Disclosure of Certain Capital Assets*

State and local governments are required to provide detailed information about capital assets in notes to financial statements. Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, requires certain information regarding capital assets to be presented by major class. The objective of GASB Statement No. 104 is to provide users of government financial statements with essential information about certain types of capital assets.

GASB Statement No. 104 requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, GASB Statement No. 104 requires intangible assets other than those three types to be disclosed separately by major class.

GASB Statement No. 104 also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. GASB Statement No. 104 requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

The requirements of GASB Statement No. 104 are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter (effective for the entity's June 30, 2026 year-end).

GASB Statement No. 105, *Subsequent Events*

The primary objective of GASB Statement No. 105 is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. GASB Statement No. 105 defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. GASB Statement No. 105 describes the date the financial statements are available to be issued as the date at which (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. GASB Statement No. 105 also requires the date through which subsequent events have been evaluated to be disclosed. GASB Statement No. 105 clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events.

The requirements of GASB Statement No. 105 are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter (effective for the entity's June 30, 2027 year-end). Earlier application is encouraged.

Appendix B

Summary of Recently Issued Auditing Standards

Appendix B – Summary of Recently Issued Auditing Standards

Statement on Auditing Standards (SAS) No. 146, *Quality Management for an Engagement Conducted in Accordance With Generally Accepted Auditing Standards*, & Statement on Quality Management Standards (SQMS) No. 1, *A Firm's System of Quality Management*, & SQMS No. 2, *Engagement Quality Review*

The ASB has issued the following quality management (QM) standards (collectively, the QM standards):

- SQMS No. 1, *A Firm's System of Quality Management*
- SQMS No. 2, *Engagement Quality Reviews*
- SAS No. 146, *Quality Management for an Engagement Conducted in Accordance With Generally Accepted Auditing Standards*
- Statement on Standards for Accounting and Review Services (SSARS) No. 26, *Quality Management for an Engagement Conducted in Accordance With Statements on Standards for Accounting and Review Services*

SQMS No.1 supersedes Statement on Quality Control Standards (SQCS) No. 8, *A Firm's System of Quality Control* (QC Section 10), and SAS No. 146 supersedes SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, as amended, Section 220, *Quality Control for an Engagement Conducted in Accordance With Generally Accepted Auditing Standards* (AU-C Section 220).

The biggest change reflected in the new QM standards is the introduction of a risk-based approach to achieving quality objectives, which helps firms identify and address risks specific to their practice and creates a more scalable approach to quality for all firms.

The QM standards, among other things, do the following:

- Increase firm leadership responsibilities and accountability and improve firm governance
- Introduce a risk-based approach focused on achieving quality objectives
- Address technology, networks, and the use of external service providers
- Increase focus on the continual flow of information and appropriate communication, internally and externally
- Promote proactive monitoring of quality management systems and timely and effective remediation of deficiencies
- Clarify and strengthen requirements for a more robust engagement quality review (EQR)
- Enhance the engagement partner's (EP) responsibility for audit engagement leadership and audit quality

Systems of quality management in compliance with SQMS No. 1 are required to be designed and implemented by December 15, 2025, and the evaluation of such is required to be performed within one year following December 15, 2025.

SQMS No. 2 is effective for:

- Audits or reviews of financial statements for periods beginning on or after December 15, 2025, and
- other engagements in the firm's accounting and auditing practice beginning on or after December 15, 2025. An engagement in the firm's accounting and auditing practice begins when an engagement letter or other agreement to perform attest services is signed, or when the firm begins to perform the engagement — whichever is earlier.

SAS No. 146 is effective for engagements conducted in accordance with generally accepted auditing standards for periods beginning on or after December 15, 2025.

SAS No. 149, Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors and Audits of Referred-to Auditors) & SQMS No. 3, Amendments to QM Sections 10

The ASB has issued SAS No. 149, *Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors and Audits of Referred-to Auditors)*.

SAS No. 149 supersedes SAS No. 122, *Statement on Auditing Standards: Clarification and Recodification*, as amended, Section 600, *Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)* (AU-C Section 600).

The most significant change introduced by SAS No. 149 is that it provides a risk-based approach to planning and performing a group audit. Extant AU-C Section 600 focused on the identification of significant components at which to perform audit work. In SAS No. 149, the group auditor uses professional judgment in determining the components at which to perform procedures that respond to assessed risks. SAS No. 149 also better aligns the standard with other recently issued SASs and clarifies the interaction between the SAS and other AU-C sections.

The ASB has also issued SQMS No. 3, *Amendments to QM Sections 10, A Firm's System of Quality Management, and 20, Engagement Quality Reviews*. The amendments to QM Sections 10 and 20 conform certain terms to language used in SAS No. 149 and provide guidance on differentiating between a resource and an information source.

SAS No. 149 is effective for audits of group financial statements for periods ending on or after December 15, 2026.

SQMS No. 3 is effective concurrently with the effective dates provided in QM Sections 10 and 20.

SAS No. 150, External Confirmations

The ASB has issued SAS No. 150, *External Confirmations*

The most significant change introduced by SAS No. 150 is a new requirement for the auditor to perform external confirmation procedures for cash and cash equivalents held by third parties (cash) to respond to the assessed risks of material misstatement unless certain conditions exist. Within the language of the new requirement, SAS No. 150 acknowledges direct access to information maintained by a knowledgeable external source as way to satisfy requirements related to external confirmation procedures and provides related guidance. SAS No. 150 also includes amendments to reflect the increasingly widespread use of intermediaries in external confirmation procedures. SAS No. 150 requires certain new conditions to be met when using negative confirmation requests to address an assessed risk of material misstatement at the assertion level.

SAS No. 150 is effective for audits of financial statements for periods ending on or after December 15, 2028.

SAS No. 151, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements

SAS No. 151 supersedes SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, as amended (Section 240, *Consideration of Fraud in a Financial Statement Audit*), and amends several other standards. The new standard helps auditors more clearly understand their role in assessing risks of material misstatement due to fraud and their response when fraud or suspected fraud is identified in a financial statement audit.

SAS No. 151 strengthens audit procedures related to fraud while reinforcing that management and those responsible for governance of an entity remain primarily responsible for preventing and detecting fraud. The standard does not change the definition of fraud, nor does it change the auditor's overall objective of obtaining reasonable assurance that financial statements are free of material misstatement due to fraud or error. However, it adds more specific requirements designed to enhance auditor skepticism, fraud risk assessment, documentation, communication, and responses when fraud is identified or suspected.

SAS No. 151's major changes include:

- Enhancing the auditor's risk identification and assessment process as it relates to fraud by providing a fraud lens when performing risk assessment procedures in accordance with AU-C Section 315.
- Requiring the auditor to understand the entity's whistleblower program (or other program to report fraud), if the entity has such a program, including how management and, if applicable, those charged with governance address allegations of fraud made through the program.
- Additional requirements governing how auditors respond when fraud or suspected fraud is identified, and more extensive requirements regarding communications with management and those charged with governance.
- Leaves unchanged the presumption that fraud risks exist in revenue recognition, and requires auditors to determine which types of revenue transactions, or relevant assertions give rise to such risks.

SAS No. 151 is effective for audits of financial statements for periods ending on or after December 15, 2028, although firms can implement it early.



BUDGET CALENDAR

Fiscal Year Ending 2028

Item 2.

2026

September 17 Finance Committee meeting to discuss budget process for FYE 2028

November 9 Fleet Ranking Committee reviews vehicle replacements
17 **Council Work Session on Capital Budget to identify Council priorities**

December 7 I.T. critical computer replacement list due
11 **"Budget Kick-Off" - Discuss budget process and forms**
Fleet sends out vehicle replacement recommendations
18 Fleet vehicle **REPLACEMENT** requests due to Finance

2027

January 4-8 Budget Staff meets with individual departments as requested
Send Letters to Outside Agencies that request funding
19 Meet w/ NPS for SRO Program costing for FYE 28
21 Council Finance Committee Meeting on Mid-Year Amendments/Adjustments
22 Finance/City Manager begin review of reserve/budget policies

February 1 **All New/Expanded/Replacement/Reclass Budget Requests and Base Budget Adjustment Requests due to Budget**
Last day to make changes to Base Budgets
8 Revenue projections and Health Insurance Premium recommendation due
12 Preliminary Fund Summaries due
18 Council Finance Committee Meeting on Outside Agency Funding Requests
19 **All Capital Project Requests & Schedules Due to Budget (Recurring Projects, Existing Projects with new funding requests, New Project Requests)**
Fleet /HR/ IT reviews of Budget Requests due
Facility Maintenance Existing Facility project rankings due
Updated Dept/Div Summary forms, Performance Measurement forms, and Org Charts due
Send out inter-city surveys and request budgets from NCVB and NAC

March 2 **Council Retreat - Capital Budget (midpoint evaluations for CIP proposals)**
5 Management Team Budget Retreat to prioritize and rank department requests
8-12 City Manager meets with department heads to review budget
City Manager review of all Funds
15 Finance begins compilation of budget data
22 City Manager wrap up and proposal of budget
Last day to make changes / additions to operating budget

April 13 Preliminary Budget to Print Shop
16 Council & Staff receive preliminary budget document
Publish Budget Summary in newspaper announcing 1st Public Hearing
20 **Council Study Session - Overview, General Fund and Special Revenue Funds**
27 **1st Public Hearing at Council Meeting**

May 4 **Council Study Session for Capital Funds**
14 Publish Budget Summary in newspaper announcing 2nd Public Hearing
18 **Council Study Session for Enterprise Funds**
25 **2nd Public Hearing at Council meeting**

June 1 **Council Study Session (if necessary)**
8 **Council considers budget for adoption**
21 Final Budget to Print Shop for printing/binding
25 File budget with Excise Board & State Auditor

July 1 Beginning of Fiscal Year Ending 2028

Note: The above dates are preliminary and may change.

**SUMMARY OF MAJOR GENERAL FUND REVENUE SOURCES
VS. BUDGET, FYE 2027 - AS OF AUGUST 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
Sales Tax	57,940,142	9,354,436	4,918,604	9,848,183	5.28%	8,911,028	10.52%
Use Tax	14,183,492	2,204,256	1,239,382	2,387,989	8.34%	1,844,937	29.43%
Franchise Taxes/Fees	8,446,000	1,471,124	1,464,958	1,746,087	18.69%	1,503,192	16.16%
Licenses and Permits	1,031,827	134,396	133,715	253,641	88.73%	167,002	51.88%
Shared (Other) Taxes	3,784,000	630,667	228,404	368,616	-41.55%	358,842	2.72%
Fines and Forfeitures	1,905,500	317,583	143,435	276,356	-12.98%	335,080	-17.53%
Investment/Interest Income	379,440	63,240	31,656	63,667	0.68%	80,739	-21.14%
TOTAL: General Fund (Major)	87,670,401	14,175,703	8,160,153	14,944,539	5.42%	13,122,055	13.89%

**SUMMARY OF MAJOR CAPITAL PROJECT FUND REVENUE SOURCES
VS. BUDGET, FYE 2027 - AS OF AUGUST 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
Sales Tax	17,633,956	2,847,002	1,496,966	2,997,273	5.28%	2,712,052	10.52%
Investment/Interest Income	700,000	116,667	172,834	337,431	189.23%	352,964	-4.40%
TOTAL: Capital Fund (Major)	18,333,956	2,963,669	1,669,800	3,334,704	12.52%	3,216,006	3.69%

**SUMMARY OF MAJOR NORMAN FORWARD FUND REVENUE SOURCES
VS. BUDGET, FYE 2027 - AS OF AUGUST 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
Sales Tax	12,595,683	2,033,573	1,069,262	2,140,909	5.28%	1,937,180	10.52%
Use Tax	2,363,915	367,376	206,564	397,998	8.34%	307,489	29.43%
Investment/Interest Income	15,000	2,500	34,202	53,785	2051.41%	55,438	-2.98%
TOTAL: Capital Fund (Major)	14,974,598	2,403,449	1,310,028	2,592,693	7.87%	2,321,593	11.68%

**SUMMARY OF MAJOR ROOM TAX FUND REVENUE SOURCES
VS. BUDGET, FYE 2027 - AS OF AUGUST 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	5,108,422	896,845	426,451	893,770	-0.34%	709,756	25.93%
Investment/Interest Income	2,500	417	340	3,060	634.49%	6,003	-49.02%
TOTAL: Room Tax Fund	5,110,922	897,261	426,791	896,831	-0.05%	582,711	53.91%

**SUMMARY OF MAJOR WESTWOOD FUND REVENUE SOURCES
VS. BUDGET, FYE 2027 - AS OF AUGUST 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	566,500	138,104	73,329	127,577	-7.62%	128,273	-0.54%
Golf Driving Range	155,000	38,449	18,300	31,614	-17.78%	44,406	-28.81%
Golf Carts	309,000	78,899	42,526	73,092	-7.36%	72,477	0.85%
Swimming Pool	960,000	385,908	124,903	290,660	-24.68%	275,875	5.36%
TOTAL: Westwood Fund (Major)	1,990,500	641,359	259,058	522,943	-18.46%	396,332	31.95%

**SUMMARY OF MAJOR WATER FUND REVENUE SOURCES
VS. BUDGET, FYE 2027 - AS OF AUGUST 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	23,388,712	5,183,640	2,740,978	5,003,211	-3.48%	4,428,240	12.98%
User Fees-Commercial	3,854,403	642,400	424,083	817,044	27.19%	787,389	3.77%
User Fees-Industrial	443,935	73,989	34,794	63,957	-13.56%	49,204	29.98%
User Fees-Institutional	1,230,274	205,046	59,648	115,886	-43.48%	109,614	5.72%
Connection Fees	883,265	147,211	46,342	289,345	96.55%	160,503	80.27%
Capital Improvement Charges	1,464,874	244,146	139,287	273,732	12.12%	266,767	2.61%
Investment/Interest Income	120,000	20,000	191,269	355,529	1677.64%	317,152	12.10%
TOTAL: Water Fund (Major)	31,385,462	6,516,432	3,636,401	6,918,704	6.17%	6,727,183	2.85%

**SUMMARY OF MAJOR WATER RECLAMATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2027 - AS OF AUGUST 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	8,007,829	1,334,638	752,900	1,494,756	12.00%	1,420,402	5.23%
User Fees-Commercial	1,534,755	255,793	162,686	320,042	25.12%	309,481	3.41%
User Fees-Industrial	189,396	31,566	12,006	22,582	-28.46%	17,550	28.67%
User Fees-Institutional	1,149,624	191,604	48,800	105,028	-45.18%	150,752	-30.33%
Capital Improvement Charges	874,948	145,825	86,651	168,725	15.70%	162,987	3.52%
Investment/Interest Income	50,000	8,333	23,902	43,670	424.04%	43,836	-0.38%
TOTAL: Water Reclamation Fund (Major)	11,806,552	1,967,759	1,086,945	2,154,804	9.51%	2,099,759	2.62%

**SUMMARY OF MAJOR SEWER MAINTENANCE FUND REVENUE SOURCES
VS. BUDGET, FYE 2027 - AS OF AUGUST 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
Sewer Maintenance Fee	3,250,474	537,706	280,006	557,020	3.59%	550,945	1.10%
TOTAL: Sewer Maintenance Fund (Major)	3,250,474	537,706	280,006	557,020	3.59%	546,656	1.90%

**SUMMARY OF MAJOR NEW DEVELOPMENT EXCISE FUND REVENUE SOURCES
VS. BUDGET, FYE 2027 - AS OF AUGUST 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
WW Excise Tax (Residential)	900,000	149,041	274,490	372,328	149.82%	135,332	175.12%
WW Excise Tax (Commercial)	160,000	26,667	2,645	37,316	39.94%	23,765	57.02%
TOTAL: New Development Excise Fund (Major)	1,060,000	175,708	277,135	409,644	133.14%	184,659	121.84%

**SUMMARY OF MAJOR SANITATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2027 - AS OF AUGUST 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	8,886,105	1,481,017	666,951	1,325,228	-10.52%	1,313,149	0.92%
User Fees-Commercial	4,062,582	677,097	491,123	966,653	42.76%	899,723	7.44%
User Fees-Industrial	184,792	30,799	-	-	-100.00%	-	0.00%
User Fees-Institutional	537,548	89,591	13,472	50,759	-43.34%	118,370	-57.12%
User Fees-Transfer Station	662,706	110,451	91,939	170,984	54.81%	219,276	-22.02%
User Fees - Recycling	1,366,228	227,705	107,826	214,293	-5.89%	211,209	1.46%
Recycled Material Sales	100,000	16,667	12,411	12,411	-25.54%	14,873	-16.56%
Investment/Interest Income	300,000	50,000	33,994	63,585	27.17%	76,763	-17.17%
TOTAL: Sanitation Fund (Major)	16,099,960	2,683,327	1,417,715	2,803,913	4.49%	2,870,881	-2.33%

**SUMMARY OF MAJOR FUND EXPENDITURES VS. BUDGET
VS. BUDGET, FYE 2027 - AS OF AUGUST 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
General Fund	116,355,942	19,392,657	9,072,622	20,250,723	4.42%	20,660,156	-1.98%
Capital Fund	102,968,964	17,161,494	3,226,988	4,202,304	-75.51%	4,215,902	-0.32%
Norman Forward Fund	16,636,510	2,772,752	5,126,178	5,182,126	86.89%	7,870,434	-34.16%
Westwood Fund	2,968,817	494,803	400,012	912,981	84.51%	925,029	-1.30%
Water Fund	81,364,021	13,560,670	2,228,898	3,811,015	-71.90%	3,191,370	19.42%
Water Reclamation Fund	44,837,611	7,472,935	781,971	1,493,705	-80.01%	1,981,828	-24.63%
Sanitation Fund	22,530,840	3,755,140	1,365,299	2,140,008	-43.01%	2,040,990	4.85%
(Adjusted Budget)							

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

City Comparison for Sales Tax collections - July 2026

City	Change from July 2025	Year-to-date % Change
Norman	13.35%	13.35%
OKC	4.77%	4.77%
Moore	3.82%	3.82%
Edmond	7.74%	7.74%
Midwest City	10.24%	10.24%
Tulsa	6.32%	6.32%
Lawton	2.90%	2.90%
State of OK	-0.16%	-0.16%

City Comparison for Sales Tax collections - January 2027

City	Change from Jan 2026	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - August 2026

City	Change from Aug 2025	Year-to-date % Change
Norman	7.82%	10.52%
OKC	-3.03%	0.72%
Moore	0.49%	2.09%
Edmond	-3.68%	1.81%
Midwest City	-1.78%	3.86%
Tulsa	-0.02%	3.03%
Lawton	-0.13%	1.32%
State of OK	3.61%	1.71%

City Comparison for Sales Tax collections - February 2027

City	Change from Feb 2026	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - September 2026

City	Change from Sep 2025	Year-to-date % Change
Norman	4.72%	8.56%
OKC	5.07%	2.17%
Moore	5.53%	3.23%
Edmond	3.18%	2.27%
Midwest City	8.17%	5.27%
Tulsa	9.51%	5.17%
Lawton	4.09%	2.23%
State of OK	n/a	n/a

City Comparison for Sales Tax collections - March 2027

City	Change from Mar 2026	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - October 2026

City	Change from Oct 2025	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - April 2027

City	Change from Apr 2026	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - November 2026

City	Change from Nov 2025	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - May 2027

City	Change from May 2026	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

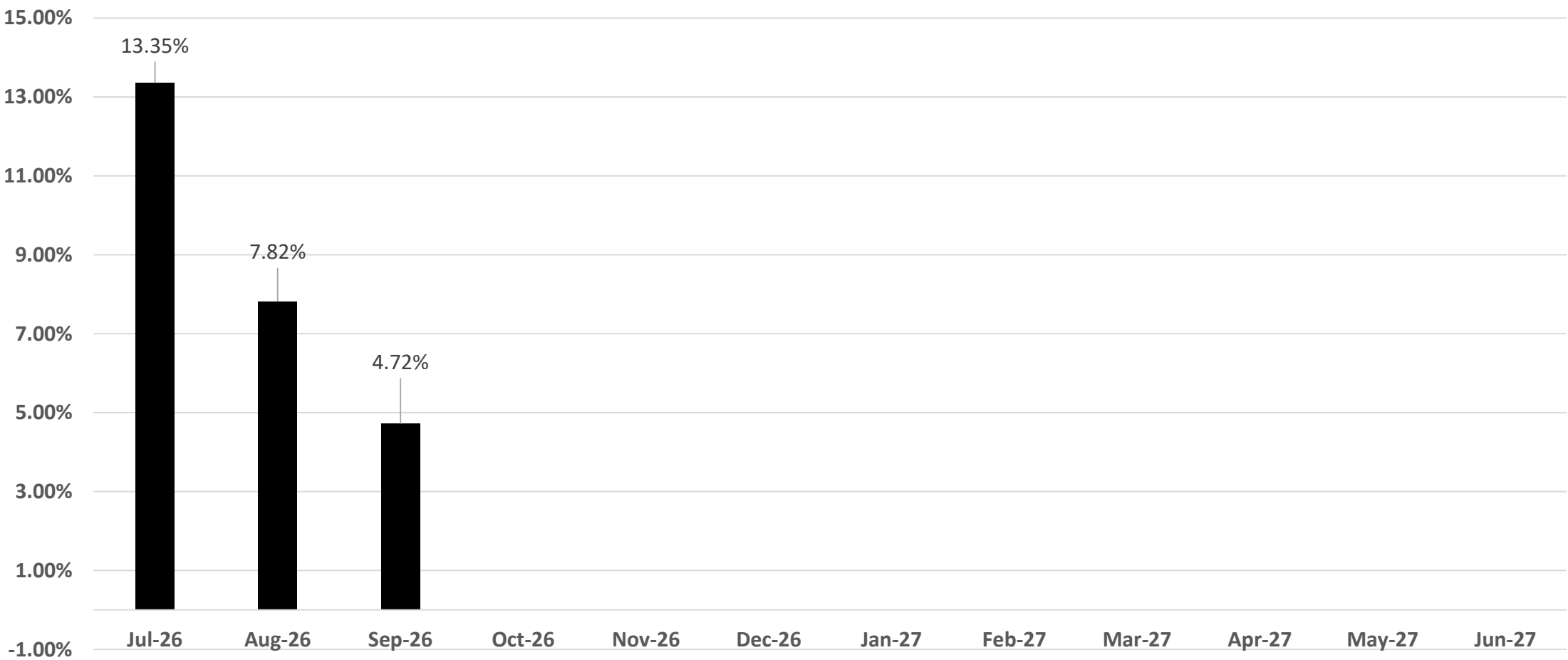
City Comparison for Sales Tax collections - December 2026

City	Change from Dec 2025	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

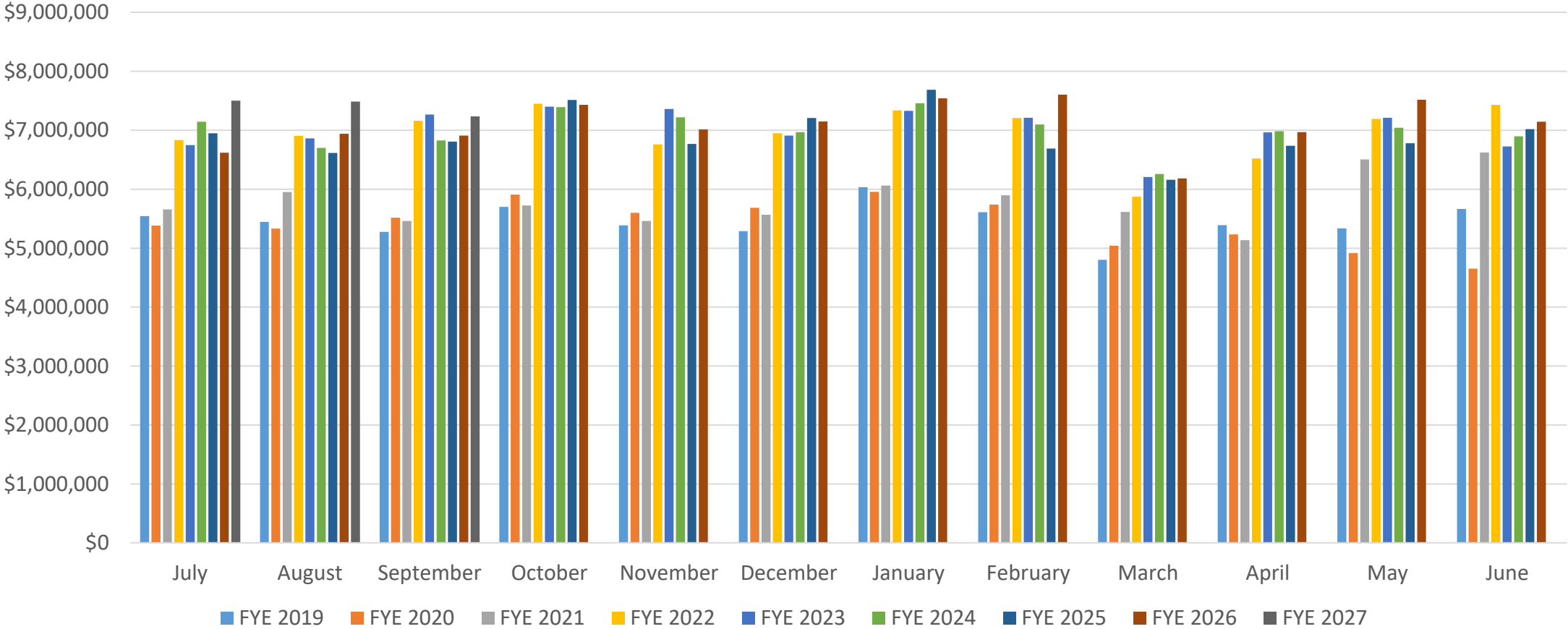
City Comparison for Sales Tax collections - June 2027

City	Change from June 2026	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

Norman Sales Tax % Change from Prior Year, Fiscal Year Ending 2027



Norman Unrestricted Sales Tax, FYE 2019-2027



GENERAL FUND EXPENSES VS BUDGET

FOR 2027 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10 General Fund							
10 Council-Manager							
AA Salaries & Benefits	2,322,039	0	2,322,039	418,356.52	.00	1,903,682.48	18.0%
AB Supplies & Materials	188,141	10,910	199,051	8,574.26	23,888.06	166,588.68	16.3%
AC Services & Maint	3,141,111	-609,632	2,531,479	407,445.50	298,074.37	1,825,959.36	27.9%
AD Internal Serv/Maint	122,833	0	122,833	11,544.59	.00	111,288.44	9.4%
AF Capital Equipment	101,475	4,500	105,975	2,150.00	2,350.00	101,475.00	4.2%
TOTAL Council-Manager	5,875,599	-594,222	5,281,377	848,070.87	324,312.43	4,108,993.96	22.2%
20 City Clerk							
AA Salaries & Benefits	536,484	0	536,484	90,513.34	.00	445,970.66	16.9%
AB Supplies & Materials	5,198	15	5,213	157.50	14.95	5,040.50	3.3%
AC Services & Maint	314,603	0	314,603	30,390.23	.00	284,212.77	9.7%
AD Internal Serv/Maint	28,838	0	28,838	3,097.14	.00	25,740.86	10.7%
AF Capital Equipment	7,500	2,250	9,750	2,150.00	100.00	7,500.00	23.1%
TOTAL City Clerk	892,623	2,265	894,888	126,308.21	114.95	768,464.79	14.1%
21 Municipal Court							
AA Salaries & Benefits	1,295,450	0	1,295,450	239,831.46	.00	1,055,618.54	18.5%
AB Supplies & Materials	13,862	0	13,862	282.58	.00	13,579.42	2.0%
AC Services & Maint	55,021	0	55,021	6,352.40	1,652.09	47,016.51	14.5%
AD Internal Serv/Maint	50,989	0	50,989	6,259.13	.00	44,729.91	12.3%
AF Capital Equipment	0	3,750	3,750	.00	3,750.00	.00	100.0%
TOTAL Municipal Court	1,415,322	3,750	1,419,072	252,725.57	5,402.09	1,160,944.38	18.2%
22 Legal							
AA Salaries & Benefits	1,445,564	0	1,445,564	268,440.34	.00	1,177,123.66	18.6%

GENERAL FUND EXPENSES VS BUDGET

FOR 2027 02							
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
AB Supplies & Materials	12,498	0	12,498	461.86	.00	12,036.14	3.7%
AC Services & Maint	241,313	0	241,313	6,061.63	391.80	234,859.57	2.7%
AD Internal Serv/Maint	40,384	0	40,384	4,651.71	.00	35,732.29	11.5%
AF Capital Equipment	2,250	15,750	18,000	4,950.04	10,799.96	2,250.00	87.5%
TOTAL Legal	1,742,009	15,750	1,757,759	284,565.58	11,191.76	1,462,001.66	16.8%
23 Information Technology							
AA Salaries & Benefits	2,743,575	0	2,743,575	517,631.78	.00	2,225,943.22	18.9%
AB Supplies & Materials	60,680	6,416	67,096	8,674.92	9,355.25	49,066.20	26.9%
AC Services & Maint	2,246,118	36,591	2,282,709	956,186.19	363,783.36	962,739.61	57.8%
AD Internal Serv/Maint	38,886	0	38,886	5,912.96	.00	32,973.08	15.2%
AF Capital Equipment	50,250	14,142	64,392	3,680.75	14,142.38	46,569.25	27.7%
TOTAL Information Technology	5,139,509	57,150	5,196,659	1,492,086.60	387,280.99	3,317,291.36	36.2%
30 Finance							
AA Salaries & Benefits	1,746,033	0	1,746,033	311,326.98	.00	1,434,706.02	17.8%
AB Supplies & Materials	12,222	1,041	13,263	923.62	289.53	12,050.02	9.1%
AC Services & Maint	816,562	76,107	892,669	98,360.49	38,042.03	756,266.73	15.3%
AD Internal Serv/Maint	155,115	0	155,115	14,756.29	.00	140,358.71	9.5%
AF Capital Equipment	6,750	0	6,750	.00	.00	6,750.00	.0%
AI Interfund Transfers	2,192,268	0	2,192,268	365,378.00	.00	1,826,890.00	16.7%
TOTAL Finance	4,928,950	77,148	5,006,098	790,745.38	38,331.56	4,177,021.48	16.6%
31 Human Resources							
AA Salaries & Benefits	694,731	0	694,731	101,562.18	.00	593,168.82	14.6%
AB Supplies & Materials	44,266	11,606	55,872	904.45	11,606.44	43,361.55	22.4%
AC Services & Maint	365,365	25,118	390,483	16,160.33	25,717.79	348,604.67	10.7%
AD Internal Serv/Maint	66,658	0	66,658	6,431.02	.00	60,227.02	9.6%
AF Capital Equipment	6,750	0	6,750	.00	.00	6,750.00	.0%
TOTAL Human Resources	1,177,770	36,724	1,214,494	125,057.98	37,324.23	1,052,112.06	13.4%
40 Current and Long Planning							

GENERAL FUND EXPENSES VS BUDGET

FOR 2027 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
AA Salaries & Benefits	3,997,181	0	3,997,181	722,756.74	.00	3,274,424.43	18.1%
AB Supplies & Materials	46,905	410	47,315	2,415.57	757.06	44,142.23	6.7%
AC Services & Maint	369,241	13,113	382,354	16,658.34	126,253.61	239,441.60	37.4%
AD Internal Serv/Maint	187,380	0	187,380	20,845.50	.00	166,534.66	11.1%
AF Capital Equipment	345,295	2,810	348,105	446.86	54,318.27	293,340.00	15.7%
TOTAL Current and Long Planning	4,946,002	16,333	4,962,335	763,123.01	181,328.94	4,017,882.92	19.0%

50 Public works

AA Salaries & Benefits	10,829,628	0	10,829,628	1,980,970.01	.00	8,848,657.99	18.3%
AB Supplies & Materials	4,760,005	742,809	5,502,814	500,499.29	960,694.80	4,041,620.36	26.6%
AC Services & Maint	3,686,505	1,425,494	5,111,999	780,633.32	868,302.77	3,463,063.11	32.3%
AD Internal Serv/Maint	1,130,320	0	1,130,320	142,954.69	.00	987,365.62	12.6%
AF Capital Equipment	2,321,192	51,564	2,372,756	205,200.40	577,262.43	1,590,293.10	33.0%
TOTAL Public Works	22,727,650	2,219,868	24,947,518	3,610,257.71	2,406,260.00	18,931,000.18	24.1%

60 Police Department

AA Salaries & Benefits	25,745,142	0	25,745,142	5,176,085.75	.00	20,569,056.25	20.1%
AB Supplies & Materials	927,170	135,082	1,062,252	118,111.25	143,263.76	800,877.45	24.6%
AC Services & Maint	2,022,278	149,300	2,171,578	201,050.91	184,220.36	1,786,307.10	17.7%
AD Internal Serv/Maint	1,405,676	0	1,405,676	166,318.27	.00	1,239,358.12	11.8%
AF Capital Equipment	624,822	334,249	959,071	42,331.91	630,556.20	286,182.89	70.2%
TOTAL Police Department	30,725,088	618,632	31,343,720	5,703,898.09	958,040.32	24,681,781.81	21.3%

64 Fire Department

AA Salaries & Benefits	19,017,679	0	19,017,679	3,936,910.34	.00	15,080,768.66	20.7%
AB Supplies & Materials	333,395	20,530	353,925	11,928.11	20,530.16	321,466.89	9.2%
AC Services & Maint	494,802	29,468	524,270	45,032.88	123,833.80	355,403.63	32.2%
AD Internal Serv/Maint	1,152,972	0	1,152,972	164,684.13	.00	988,287.78	14.3%
AF Capital Equipment	923,766	518,763	1,442,529	36,050.05	748,562.38	657,916.24	54.4%
TOTAL Fire Department	21,922,614	568,761	22,491,375	4,194,605.51	892,926.34	17,403,843.20	22.6%

70 Parks & Recreation

GENERAL FUND EXPENSES VS BUDGET

FOR 2027 02							
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
AA Salaries & Benefits	5,802,320	0	5,802,320	1,168,281.42	.00	4,634,038.58	20.1%
AB Supplies & Materials	1,012,393	34,169	1,046,562	114,384.48	18,487.28	913,690.52	12.7%
AC Services & Maint	3,136,073	229,003	3,365,076	519,902.58	702,244.55	2,142,928.55	36.3%
AD Internal Serv/Maint	1,060,920	0	1,060,920	90,947.77	.00	969,972.60	8.6%
AF Capital Equipment	338,334	90,233	428,567	165,762.21	131,320.85	131,484.30	69.3%
AG Capital Projects	0	137,200	137,200	.00	.00	137,200.03	.0%
TOTAL Parks & Recreation	11,350,040	490,605	11,840,646	2,059,278.46	852,052.68	8,929,314.58	24.6%
TOTAL General Fund	112,843,177	3,512,764	116,355,942	20,250,722.97	6,094,566.29	90,010,652.38	22.6%
GRAND TOTAL	112,843,177	3,512,764	116,355,942	20,250,722.97	6,094,566.29	90,010,652.38	22.6%
** END OF REPORT - Generated by Kimberly Coffman **							

GENERAL FUND:
As of August 31, 2026

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 2 Month	Unencumb Balance
Beginning Fund Balance	7,076,996	7,615,610	\$ 7,615,610	
REVENUES:				
Revenue	105,614,339	105,614,339	15,555,755	
Transfers In	7,878,156	7,878,156	1,313,026	
Total Revenue	113,492,495	113,492,495	16,868,781	
EXPENDITURES:				
Salary / Benefits	76,175,826	76,175,826	14,932,667	61,243,159
Supplies / Materials	7,416,735	8,379,725	767,318	6,423,520
Services / Maintenance	16,888,992	18,263,555	3,084,235	12,446,803
Internal Services	5,440,972	5,440,972	638,403	4,802,569
Capital Equipment	4,728,384	5,766,395	462,722	3,130,511
Capital Project	-	137,200	-	137,200
Transfers Out	2,192,268	2,192,268	365,378	1,826,890
Employee Turnover Savings	(800,000)	(800,000)		
Supplies/Materials/Svs/Maint Savings	-	-		
Total Expenditures	112,043,177	115,555,941	20,250,723	90,010,652
Net Difference	1,449,318	(2,063,446)	(3,381,942)	
Ending Fund Balance	\$ 8,526,314	\$ 5,552,164	\$ 4,233,668	

RAINY DAY FUND:
As of August 31, 2026

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 2 Month
Beginning Fund Balance	\$ 5,032,374	\$ 5,171,638	\$ 5,171,638
REVENUES:			
Revenue	50,000	50,000	29,815
Transfers In	-	-	-
Total Revenue	50,000	50,000	29,815
EXPENDITURES:			
Transfers Out	-	-	-
Total Expenditures	-	-	-
Net Difference	50,000	50,000	29,815
Ending Fund Balance	\$ 5,082,374	\$ 5,221,638	\$ 5,201,453
Rainy Day Target - 5%			5,777,797

PUBLIC SAFETY SALES TAX FUND:
As of August 31, 2026

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 2 Month	Unencumb Balance
Beginning Fund Balance	\$ -	\$ -	\$ -	
REVENUES:				
Revenue	15,562,292	15,562,292	1,959,806	
Transfers In	-	-	584,929	
Total Revenue	<u>15,562,292</u>	<u>15,562,292</u>	<u>2,544,735</u>	
EXPENDITURES:				
Salary / Benefits	11,892,887	11,892,887	2,450,033	9,442,854
Supplies / Materials	658,323	676,778	54,168	609,136
Services / Maintenance	271,406	274,779	14,571	236,202
Internal Services	512,188	512,188	72,854	439,334
Capital Equipment	775,910	1,325,759	7,663	35,021
Capital Project	-	1,634,245	5,990	1,459,232
Debt Service	980,402	980,402	125	980,277
Transfers Out	323,816	323,816	53,969	269,847
Total Expenditures	<u>15,414,932</u>	<u>17,620,854</u>	<u>2,659,374</u>	<u>13,471,903</u>
Net Difference	<u>147,360</u>	<u>(2,058,562)</u>	<u>(114,639)</u>	
Ending Fund Balance	<u>\$ 147,360</u>	<u>\$ (2,058,562)</u>	<u>\$ (114,639)</u>	

ROOM TAX FUND:
As of August 31, 2026

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 2 Month	Unencumb Balance
Beginning Fund Balance	\$ 894,939	\$ 228,607	\$ 228,607	
REVENUES:				
Revenue	5,180,922	5,180,922	920,016	
Transfers In	-	-	-	
Total Revenue	5,180,922	5,180,922	920,016	
EXPENDITURES:				
Services / Maintenance	3,730,263	3,730,263	932,566	-
Internal Services	207,237	207,237	18,693	188,544
Capital Projects	-	133,679	20,224	107,162
Debt Service	433,306	433,306	104	433,202
Transfers Out	-	-	-	-
Total Expenditures	4,370,806	4,504,485	971,587	728,908
Net Difference	810,116	676,437	(51,570)	
Ending Fund Balance	\$ 1,705,055	\$ 905,044	\$ 177,037	

WESTWOOD FUND:
As of August 31, 2026

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 2 Month	Unencumb Balance
Beginning Fund Balance	\$ 260,968	\$ 381,921	\$ 381,921	
REVENUES:				
Revenue	2,970,500	2,970,500	767,811	
Transfers In	139,069	139,069	23,178	
Total Revenue	<u>3,109,569</u>	<u>3,109,569</u>	<u>790,989</u>	
EXPENDITURES:				
Salary / Benefits	1,701,668	1,701,668	659,565	1,042,103
Supplies / Materials	577,693	590,105	152,238	298,312
Services / Maintenance	431,551	431,551	83,644	263,303
Internal Services	119,365	119,365	11,197	108,168
Capital Equipment	104,069	122,838	6,338	104,069
Capital Projects	-	3,290	-	3,290
Employee Turnover Savir	(43,685)	(43,685)	-	-
Supplies/Materials/Svs/M:	(43,685)	(43,685)	-	-
Total Expenditures	<u>2,846,976</u>	<u>2,881,447</u>	<u>912,981</u>	<u>1,819,246</u>
Net Difference	<u>262,593</u>	<u>228,122</u>	<u>(121,992)</u>	
Ending Fund Balance	<u>\$ 523,561</u>	<u>\$ 610,043</u>	<u>\$ 259,929</u>	

WATER FUND:
As of August 31, 2026

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 2 Month	Unencumb Balance
Beginning Fund Balance	\$ (797,610)	\$ 57,229,929	\$ 57,229,929	
REVENUES:				
Revenue	43,031,047	43,031,047	9,478,645	
Transfers In	-	-	-	
Total Revenue	<u>43,031,047</u>	<u>43,031,047</u>	<u>9,478,645</u>	
EXPENDITURES:				
Salary / Benefits	6,644,572	6,644,572	1,170,221	5,474,351
Supplies / Materials	5,621,886	5,794,856	623,607	3,742,948
Services / Maintenance	3,811,348	3,906,592	407,534	2,868,879
Internal Services	522,076	522,076	63,008	459,068
Cost Allocation	1,666,241	1,666,241	222,622	1,443,619
Capital Equipment	1,266,679	1,286,498	15,834	522,939
Capital Projects	4,475,000	53,530,213	679,290	46,342,727
Debt Service	5,767,539	5,767,539	221,042	5,546,497
Transfers Out	2,245,434	2,245,434	374,239	1,871,195
Employee Turnover Savings	(99,669)	(99,669)	-	-
Total Expenditures	<u>31,921,106</u>	<u>81,264,352</u>	<u>3,777,397</u>	<u>68,272,222</u>
Net Difference	<u>11,109,941</u>	<u>(38,233,305)</u>	<u>5,701,249</u>	
Ending Fund Balance	<u>\$ 10,312,331</u>	<u>\$ 18,996,624</u>	<u>\$ 62,931,178</u>	

WATER RECLAMATION FUND:
As of August 31, 2026

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 2 Month	Unencumb Balance
Beginning Fund Balance	\$ 3,822,266	\$ 137,187	\$ 137,187	
REVENUES:				
Revenue	12,695,269	12,695,269	2,198,690	
Transfers In	-	-	-	
Total Revenue	12,695,269	12,695,269	2,198,690	
EXPENDITURES:				
Salary / Benefits	3,955,111	3,955,111	696,955	3,258,156
Supplies / Materials	896,122	907,562	116,435	780,578
Services / Maintenance	1,781,359	1,796,895	201,225	1,393,250
Internal Services	287,624	287,624	33,377	254,247
Cost Allocation	1,109,538	1,109,538	49,288	1,060,250
Capital Equipment	1,143,180	1,230,533	58,095	981,330
Capital Projects	-	7,943,736	11,683	6,868,655
Debt Service	2,541,084	2,541,084	40,822	2,500,262
Transfers Out	741,119	741,119	123,520	617,599
Employee Turnover Savings	(59,327)	(59,327)	-	-
Total Expenditures	12,395,810	20,453,875	1,331,399	17,714,328
Net Difference	299,459	(7,758,606)	867,290	
Ending Fund Balance	\$ 4,121,725	\$ (7,621,419)	\$ 1,004,477	

SEWER MAINTENANCE FUND:
As of August 31, 2026

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 2 Month	Unencumb Balance
Beginning Fund Balance	\$ 1,805,269	\$ 19,968,855	\$ 19,968,855	
REVENUES:				
Revenue	3,250,474	3,250,474	666,155	
Transfers In	-	-	-	
Total Revenue	<u>3,250,474</u>	<u>3,250,474</u>	<u>666,155</u>	
EXPENDITURES:				
Salary / Benefits	69,498	69,498	13,257	56,241
Supplies / Materials	3,877	3,877	263	3,614
Services / Maintenance	3,525	3,525	40	3,485
Internal Services	4,475	4,475	778	3,697
Cost Allocation	-	-	-	-
Capital Equipment	-	9,332	-	-
Capital Projects	3,575,000	20,054,361	40,041	15,078,593
Transfers Out	-	-	-	-
Employee Turnover Savings	-	-	-	-
Total Expenditures	<u>3,656,375</u>	<u>20,145,068</u>	<u>54,379</u>	<u>15,145,630</u>
Net Difference	<u>(405,901)</u>	<u>(16,894,594)</u>	<u>611,776</u>	
Ending Fund Balance	<u>\$ 1,399,368</u>	<u>\$ 3,074,261</u>	<u>\$ 20,580,631</u>	

NEW DEVELOPMENT EXCISE FUND:
As of August 31, 2026

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 2 Month	Unencumb Balance
Beginning Fund Balance	\$ 1,220,144	\$ 2,320,852	\$ 2,320,852	
REVENUES:				
Revenue	1,130,000	1,130,000	417,777	
Transfers In	-	-	-	
Total Revenue	1,130,000	1,130,000	417,777	
EXPENDITURES:				
Services / Maintenance	-	-	-	-
Capital Projects	-	2,276,200	86,143	2,128,444
Debt Service	1,903,141	1,903,141	-	1,903,141
Transfers Out	-	-	-	-
Total Expenditures	1,903,141	4,179,341	86,143	4,031,585
Net Difference	(773,141)	(3,049,341)	331,634	
Ending Fund Balance	\$ 447,003	\$ (728,489)	\$ 2,652,486	

SANITATION FUND:
As of August 31, 2026

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 2 Month	Unencumb Balance
Beginning Fund Balance	\$ 6,350,790	\$ 12,240,329	\$ 12,240,329	
REVENUES:				
Revenue	17,300,850	17,300,850	2,737,918	
Transfers In	-	-	-	
Total Revenue	17,300,850	17,300,850	2,737,918	
EXPENDITURES:				
Salary / Benefits	5,689,437	5,689,437	1,190,399	4,499,038
Supplies / Materials	1,230,244	1,239,517	130,810	1,099,434
Services / Maintenance	4,103,552	4,116,862	285,766	3,830,058
Internal Services	1,098,420	1,098,420	114,895	983,525
Cost Allocation	2,331,565	2,331,565	273,308	2,058,257
Capital Equipment	3,408,489	4,117,374	31	516,161
Capital Projects	219,599	3,718,066	77,971	3,106,007
Debt Service	-	-	-	-
Transfers Out	-	219,599	36,600	182,999
Total Expenditures	18,081,306	22,530,840	2,109,780	16,275,479
Net Difference	(780,456)	(5,229,990)	628,138	
Ending Fund Balance	\$ 5,570,334	\$ 7,010,339	\$ 12,868,467	

CAPITAL FUND:
As of August 31, 2026

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 2 Month	Unencumb Balance
	\$ 53,553,358	\$ 55,322,293	\$ 55,322,293	
REVENUES:				
Revenue	18,333,956	20,822,456	5,806,561	
Transfers In	-	-	-	
Total Revenue	18,333,956	20,822,456	5,806,561	
EXPENDITURES:				
Salary / Benefits	1,410,039	1,410,039	237,964	1,172,075
Supplies / Materials	-	-	-	-
Services / Maintenance	16,499	16,499	302	16,197
Internal Services	7,146	7,146	1,297	5,849
Capital Equipment	-	-	-	-
Capital Projects	28,234,107	96,567,110	3,134,713	80,592,571
Debt Service	-	-	-	-
Transfers Out	4,968,170	4,968,170	828,028	4,140,142
Total Expenditures	34,635,961	102,968,964	4,202,304	85,926,833
Net Difference	(16,302,005)	(82,146,508)	1,604,257	
Ending Fund Balance	\$ 37,251,353	\$ (26,824,215)	\$ 56,926,550	

NORMAN FORWARD SALES TAX FUND:
As of August 31, 2026

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 2 Month	Unencumb Balance
	\$ 7,914,115	\$ 11,037,814	\$ 11,037,814	
REVENUES:				
Revenue	15,374,598	15,374,598	2,992,693	
Transfers In	-	-	-	
Total Revenue	<u>15,374,598</u>	<u>15,374,598</u>	<u>2,992,693</u>	
EXPENDITURES:				
Salary / Benefits	-	-	-	-
Supplies / Materials	-	-	-	-
Services / Maintenance	-	-	-	-
Internal Services	-	-	-	-
Capital Projects	671,000	5,756,759	43,709	3,634,044
Debt Service	10,418,993	10,418,993	5,061,624	5,357,369
Transfers Out	460,758	460,758	76,793	383,965
Total Expenditures	<u>11,550,751</u>	<u>16,636,510</u>	<u>5,182,126</u>	<u>9,375,379</u>
Net Difference	<u>3,823,847</u>	<u>(1,261,912)</u>	<u>(2,189,433)</u>	
Ending Fund Balance	<u>\$ 11,737,962</u>	<u>\$ 9,775,902</u>	<u>\$ 8,848,381</u>	

Appropriations from Fund Balance FY27

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.	Description
General Fund						
10-29000	10110110-44029	56,852.00	6/23/2026	36		add'l funding to cover the City Care contract for FY27
10-29000	10550221-44004	494,457.00	8/25/2026	11		add'l funds for storm debris removal
Special Grants Fund						
225-333322	50599968-46101	2,488,500.00	7/28/2026	15	DR0027-CONST	FEMA stormwater grant reimb funds for Findlay Drive Drainage Project acct.
22-29000	22660119-42110	63,137.00	8/11/2026	21		OHSO grant to fund high-visibility enforcement saturation patrols
22-29000	22660119-42901	4,830.00	8/11/2026	21		OHSO grant to fund high-visibility enforcement saturation patrols
Room Tax Fund						
23-29000	23794442-46201	92,000.00	8/25/2026	17	RT0092-DESIGN	contract with Beck Design for renovations on Sooner Theatre
Water Fund						
31-29000	31997727-46201	100,000.00	7/14/2026	21	WA0393-DESIGN	to fund engineering svcs associated with Wells 17-20 abandonment & wtr rights transfer
Risk Management Fund						
439-365264	27550278-44210	2,450.00	8/11/2026	23		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	43330104-44798	27,278.40	8/11/2026	23		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	10550223-43212	18,797.31	8/25/2026	20		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
Capital Fund Balance						
50-29000	50595367-46201	19,468.00	8/11/2026	25	BP0810-DESIGN	for design of 24th Ave bridge over unnamed tributary to Rock Creek bond project (Ward 6)
50-29000	50594019-46101	2,229,600.00	8/11/2026	22	BP0432-CONST	for construction of Lindsey St. special corridor project from Pickard to Elm
50-29000	50594697-46201	411,814.00	8/11/2026	24	BP0248-DESIGN	to repay the rebate liability to US Treasury, IRS. Bond Arbitrage Project
Norman Forward Fund						
51-29000	51792327-46001	692,000.00	7/14/2026	17	NFP113-LAND	purchase land for Canadian River Park Project

YTD OVERTIME REPORT

FOR 2027 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10 General Fund							
10 Council-Manager							
113 Communications	6,000	0	6,000	.00	.00	6,000.00	.0%
225 Stormwater Quality	5,000	0	5,000	172.32	.00	4,827.68	3.4%
343 Environmental Services	4,000	0	4,000	1,848.89	.00	2,151.11	46.2%
TOTAL Council-Manager	15,000	0	15,000	2,021.21	.00	12,978.79	13.5%
20 City Clerk							
420 City Clerk	1,519	0	1,519	19.32	.00	1,499.68	1.3%
TOTAL City Clerk	1,519	0	1,519	19.32	.00	1,499.68	1.3%
21 Municipal Court							
120 Court Administration	2,530	0	2,530	42.12	.00	2,487.88	1.7%
TOTAL Municipal Court	2,530	0	2,530	42.12	.00	2,487.88	1.7%
22 Legal							
220 Legal	500	0	500	.00	.00	500.00	.0%
TOTAL Legal	500	0	500	.00	.00	500.00	.0%
23 Information Technology							
121 Information Technology	10,000	0	10,000	2,970.01	.00	7,029.99	29.7%
123 Printing Services	18,234	0	18,234	954.44	.00	17,279.56	5.2%
TOTAL Information Technology	28,234	0	28,234	3,924.45	.00	24,309.55	13.9%

YTD OVERTIME REPORT

FOR 2027 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
30 Finance							
122 Utility Services	0	0	0	394.12	.00	-394.12	100.0%
125 Treasury	20,000	0	20,000	3,338.34	.00	16,661.66	16.7%
130 Budget	0	0	0	131.12	.00	-131.12	100.0%
320 Accounting	5,858	0	5,858	1,248.98	.00	4,609.02	21.3%
TOTAL Finance	25,858	0	25,858	5,112.56	.00	20,745.44	19.8%
31 Human Resources							
530 HR Administration	413	0	413	12.58	.00	400.42	3.0%
TOTAL Human Resources	413	0	413	12.58	.00	400.42	3.0%
40 Current and Long Planning							
140 Planning Administration	1,480	0	1,480	26.09	.00	1,453.91	1.8%
151 Development Services	16,983	0	16,983	2,010.54	.00	14,972.46	11.8%
152 Code Compliance	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL Current and Long Planning	19,463	0	19,463	2,036.63	.00	17,426.37	10.5%
50 Public Works							
170 Fleet Administration	7,500	0	7,500	1,072.27	.00	6,427.73	14.3%
171 Fleet Light Repair	10,445	0	10,445	2,783.31	.00	7,661.69	26.6%
172 Fleet Heavy Repair	20,668	0	20,668	2,373.01	.00	18,294.99	11.5%
175 CNG Station	3,000	0	3,000	45.34	.00	2,954.66	1.5%
201 Public Works Administration	1,000	0	1,000	.00	.00	1,000.00	.0%
210 Public Works Engineering	18,000	0	18,000	506.34	.00	17,493.66	2.8%
221 Street Maintenance	90,322	0	90,322	24,646.53	.00	65,675.47	27.3%
222 Stormwater Maintenance	61,149	0	61,149	6,000.27	.00	55,148.73	9.8%
223 Traffic Control	21,315	0	21,315	7,832.01	.00	13,482.99	36.7%
225 Stormwater Quality	0	0	0	15.75	.00	-15.75	100.0%
TOTAL Public Works	233,399	0	233,399	45,274.83	.00	188,124.17	19.4%

YTD OVERTIME REPORT

FOR 2027 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
60 Police Department							
115 Staff Services	18,082	0	18,082	72,630.48	.00	-54,548.48	401.7%
139 911	33,795	0	33,795	47,384.19	.00	-13,589.19	140.2%
230 Special Investigations	46,125	0	46,125	15,408.66	.00	30,716.34	33.4%
270 Animal Control	14,038	0	14,038	14,913.08	.00	-875.08	106.2%
310 Police Administration	0	0	0	1,648.25	.00	-1,648.25	100.0%
321 Criminal Investigations	72,312	0	72,312	31,489.74	.00	40,822.26	43.5%
322 Patrol	409,454	0	409,454	162,272.14	.00	247,181.86	39.6%
TOTAL Police Department	593,806	0	593,806	345,746.54	.00	248,059.46	58.2%
64 Fire Department							
141 Fire Training	1,788	0	1,788	5,993.02	.00	-4,205.02	335.2%
142 Prevention	14,499	0	14,499	11,959.83	.00	2,539.17	82.5%
143 Suppression	436,480	0	436,480	466,362.54	.00	-29,882.54	106.8%
240 Fire Administration	3,000	0	3,000	9,507.45	.00	-6,507.45	316.9%
TOTAL Fire Department	455,767	0	455,767	493,822.84	.00	-38,055.84	108.3%
70 Parks & Recreation							
126 Irving Rec Center	0	0	0	1,410.36	.00	-1,410.36	100.0%
127 Recreation Centers	0	0	0	12,702.95	.00	-12,702.95	100.0%
131 Custodial Services	500	0	500	483.01	.00	16.99	96.6%
132 Facility Maintenance	1,616	0	1,616	818.97	.00	797.03	50.7%
370 Parks Administration	9,043	0	9,043	2,473.48	.00	6,569.52	27.4%
410 Park Maintenance	90,500	0	90,500	33,842.30	.00	56,657.70	37.4%
421 Recreation Programs	5,995	0	5,995	4,786.54	.00	1,208.46	79.8%
425 12th Ave Rec Center	0	0	0	1,469.01	.00	-1,469.01	100.0%
430 Facility Administration	0	0	0	294.81	.00	-294.81	100.0%
TOTAL Parks & Recreation	107,654	0	107,654	58,281.43	.00	49,372.57	54.1%
TOTAL General Fund	1,484,143	0	1,484,143	956,294.51	.00	527,848.49	64.4%

15 Public Safety Sales Tax Fund

50 Public works

YTD OVERTIME REPORT

FOR 2027 02								
15	Public Safety Sales Tax Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
172	Fleet Heavy Repair	5,500	0	5,500	102.77	.00	5,397.23	1.9%
	TOTAL Public Works	5,500	0	5,500	102.77	.00	5,397.23	1.9%
60 Police Department								
321	Criminal Investigations	28,953	0	28,953	4,946.66	.00	24,006.34	17.1%
	TOTAL Police Department	28,953	0	28,953	4,946.66	.00	24,006.34	17.1%
61 Police Department PSST								
139	911	3,300	0	3,300	4,969.86	.00	-1,669.86	150.6%
313	School Resource Officer	0	0	0	29,361.93	.00	-29,361.93	100.0%
322	Patrol	184,694	0	184,694	60,219.49	.00	124,474.51	32.6%
	TOTAL Police Department PSST	187,994	0	187,994	94,551.28	.00	93,442.72	50.3%
65 Fire Department PSST								
143	Suppression	120,364	0	120,364	132,823.15	.00	-12,459.15	110.4%
	TOTAL Fire Department PSST	120,364	0	120,364	132,823.15	.00	-12,459.15	110.4%
	TOTAL Public Safety Sales Tax Fund	342,811	0	342,811	232,423.86	.00	110,387.14	67.8%
21 Community Development Fund								
40 Current and Long Planning								
741	Housing 27	0	0	0	104.35	.00	-104.35	100.0%
	TOTAL Current and Long Planning	0	0	0	104.35	.00	-104.35	100.0%
	TOTAL Community Development Fund	0	0	0	104.35	.00	-104.35	100.0%

YTD OVERTIME REPORT

FOR 2027 02								
22	Special Revenue Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
22 Special Revenue Fund								
22 Legal								
053	Opioid Settlement	30,000	0	30,000	2,220.03	.00	27,779.97	7.4%
	TOTAL Legal	30,000	0	30,000	2,220.03	.00	27,779.97	7.4%
60 Police Department								
119	Traffic & Alcohol Enforcement	0	63,137	63,137	6,517.43	.00	56,619.57	10.3%
	TOTAL Police Department	0	63,137	63,137	6,517.43	.00	56,619.57	10.3%
	TOTAL Special Revenue Fund	30,000	63,137	93,137	8,737.46	.00	84,399.54	9.4%
24 YFAC Special Revenue Fund								
70 Parks & Recreation								
035	Concessions	0	0	0	3,040.41	.00	-3,040.41	100.0%
412	YFAC Admin	5,000	0	5,000	3,603.63	.00	1,396.37	72.1%
413	YFAC Gym	2,500	0	2,500	669.39	.00	1,830.61	26.8%
414	YFAC Pool	2,500	0	2,500	962.90	.00	1,537.10	38.5%
	TOTAL Parks & Recreation	10,000	0	10,000	8,276.33	.00	1,723.67	82.8%
	TOTAL YFAC Special Revenue Fund	10,000	0	10,000	8,276.33	.00	1,723.67	82.8%
27 Public Transportation & Parkin								
50 Public Works								

YTD OVERTIME REPORT

FOR 2027 02								
27	Public Transportation & Parkin	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
276	Fleet Repair Transit	5,200	0	5,200	568.08	.00	4,631.92	10.9%
	TOTAL Public Works	5,200	0	5,200	568.08	.00	4,631.92	10.9%
	TOTAL Public Transportation & Parkin	5,200	0	5,200	568.08	.00	4,631.92	10.9%
29 Westwood Park Fund								
70 Parks & Recreation								
035	Concessions	8,000	0	8,000	2,562.96	.00	5,437.04	32.0%
231	Golf Maintenance	8,250	0	8,250	7,174.73	.00	1,075.27	87.0%
332	Golf Course	0	0	0	3,278.52	.00	-3,278.52	100.0%
	TOTAL Parks & Recreation	16,250	0	16,250	13,016.21	.00	3,233.79	80.1%
	TOTAL Westwood Park Fund	16,250	0	16,250	13,016.21	.00	3,233.79	80.1%
31 Water Fund								
30 Finance								
122	Utility Services	0	0	0	157.39	.00	-157.39	100.0%
	TOTAL Finance	0	0	0	157.39	.00	-157.39	100.0%
55 Utilities								
122	Utility Services	8,250	0	8,250	1,888.89	.00	6,361.11	22.9%
136	Laboratory	500	0	500	.00	.00	500.00	.0%
234	Water Treatment Plant	19,450	0	19,450	7,532.68	.00	11,917.32	38.7%
251	Water Line Maintenance	35,000	0	35,000	11,950.69	.00	23,049.31	34.1%
335	Water Wells	6,050	0	6,050	1,838.97	.00	4,211.03	30.4%
350	Utility Maintenance Administra	275	0	275	.00	.00	275.00	.0%
	TOTAL Utilities	69,525	0	69,525	23,211.23	.00	46,313.77	33.4%

YTD OVERTIME REPORT

FOR 2027 02							
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL Water Fund	69,525	0	69,525	23,368.62	.00	46,156.38	33.6%
32 Wastewater Fund							
30 Finance							
122 Utility Services	0	0	0	152.79	.00	-152.79	100.0%
TOTAL Finance	0	0	0	152.79	.00	-152.79	100.0%
55 Utilities							
145 Sludge	8,302	0	8,302	.00	.00	8,302.00	.0%
244 Laboratory	6,000	0	6,000	1,080.99	.00	4,919.01	18.0%
246 Water Reclamation Operations	13,282	0	13,282	11,079.19	.00	2,202.81	83.4%
252 Sewer Line Maintenance	13,562	0	13,562	5,518.75	.00	8,043.25	40.7%
253 Utility Inspection	3,000	0	3,000	287.80	.00	2,712.20	9.6%
341 Water Reclamation Fac Admin	1,000	0	1,000	1,458.76	.00	-458.76	145.9%
TOTAL Utilities	45,146	0	45,146	19,425.49	.00	25,720.51	43.0%
TOTAL Wastewater Fund	45,146	0	45,146	19,578.28	.00	25,567.72	43.4%
33 Sanitation Fund							
30 Finance							
122 Utility Services	0	0	0	152.78	.00	-152.78	100.0%
TOTAL Finance	0	0	0	152.78	.00	-152.78	100.0%
55 Utilities							
160 Sanitation Administration	2,063	0	2,063	2,243.08	.00	-180.08	108.7%

YTD OVERTIME REPORT

FOR 2027 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
161 Residential Collection	104,500	0	104,500	51,416.41	.00	53,083.59	49.2%
162 Commercial Collection	66,000	0	66,000	64,201.03	.00	1,798.97	97.3%
163 Waste Disposal	71,500	0	71,500	71,495.89	.00	4.11	100.0%
165 Compost Operations	24,200	0	24,200	21,426.81	.00	2,773.19	88.5%
166 Recycling Operations	9,455	0	9,455	16,163.06	.00	-6,708.06	170.9%
168 Yard Waste	50,000	0	50,000	35,353.92	.00	14,646.08	70.7%
TOTAL Utilities	327,718	0	327,718	262,300.20	.00	65,417.80	80.0%
TOTAL Sanitation Fund	327,718	0	327,718	262,452.98	.00	65,265.02	80.1%

43 Risk Management Fund

30 Finance

102 Workers Compensation	631,000	0	631,000	120,612.50	.00	510,387.50	19.1%
103 Unemployment	21,700	0	21,700	.00	.00	21,700.00	.0%
104 Risk Administration	0	0	0	219.20	.00	-219.20	100.0%
TOTAL Finance	652,700	0	652,700	120,831.70	.00	531,868.30	18.5%
TOTAL Risk Management Fund	652,700	0	652,700	120,831.70	.00	531,868.30	18.5%

50 Capital Projects Fund

50 Public Works

411 Capital Project Engineers	0	0	0	1,381.08	.00	-1,381.08	100.0%
TOTAL Public Works	0	0	0	1,381.08	.00	-1,381.08	100.0%
TOTAL Capital Projects Fund	0	0	0	1,381.08	.00	-1,381.08	100.0%

GRAND TOTAL	2,983,493	63,137	3,046,630	1,647,033.46	.00	1,399,596.54	54.1%
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** END OF REPORT - Generated by Kimberly Coffman **