



CITY OF NORMAN, OK
CITY COUNCIL FINANCE COMMITTEE MEETING
Municipal Building, Executive Conference Room, 201 West Gray, Norman,
OK 73069
Thursday, November 21, 2024 at 4:00 PM

AGENDA

The City Council Finance Committee of the City of Norman, Cleveland County, State of Oklahoma, will meet in Regular Session in the Executive Conference Room in the Municipal Building, on Thursday, November 21, 2024 at 4:00 PM, and notice of the agenda of the meeting was posted at the Norman Municipal Building at 201 West Gray and on the City website at least 24 hours prior to the beginning of the meeting.

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 contact the ADA Technician at 405-366-5424, Relay Service: 711. To better serve you, five (5) business days' advance notice is preferred.

CALL TO ORDER

AGENDA ITEMS

1. DISCUSSION REGARDING THE PRELIMINARY FYE 2024 CITY OF NORMAN AUDIT.
2. DISCUSSION REGARDING A POTENTIAL AMENDMENT TO THE GUEST ROOM TAX ORDINANCE TO INCLUDE RECREATIONAL VEHICLE (RV) PARKS.
3. DISCUSSION REGARDING MONTHLY REVENUE AND EXPENDITURE REPORTS.

ADJOURNMENT

Management's Discussion and Analysis

As management of the City of Norman (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages ____ of this report.

Financial Highlights

- The assets and deferred outflow of resources of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$848,727,247 (net position).
- The City's total net position increased by \$41,143,012.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$167,516,989, a decrease of \$16,791,968 in comparison with the prior year. Approximately 87% or \$145,096,555 was nonspendable, restricted, committed or assigned for specific purposes. Approximately 13% or \$22,420,434 was unassigned at fiscal year end.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$22,530,638 or 21% of total general fund expenditures.
- The City's total debt decreased by \$9,563,881 (4 percent) during the current fiscal year. Key factors of this change were issuance of General Obligation Bonds, Series 2024A in the amount of \$16,000,000. Also, the City made its normally scheduled payments.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. A brief description of the basic financial statements follows.

Government-wide financial statements - The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-segment business.

The statement of net position presents information on all the City's assets, deferred outflow of resources, liabilities and deferred inflow of resources with the difference between the assets plus deferred outflows of resources less liabilities and deferred inflows of resources reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, planning, city controller,

parks and recreation, public works, public service and public safety. The business-type activities of the City include the Norman Municipal Authority (the “NMA”), the Norman Utilities Authority (the “NUA”) and the Norman Economic Development Authority (the “NEDA”). The NMA operates the City’s sanitation services. The NUA operates the City’s water and wastewater services. The NEDA includes financing and operating economic development activities for the City.

The government-wide financial statements can be found on pages ____ of this report.

Fund financial statements - A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. A brief description of these funds follows.

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains fifteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, public safety sales tax fund, special grants fund, capital projects fund and NORMAN FORWARD fund, all of which are considered to be major funds. Data from the other ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages ____ of this report.

Proprietary funds – The City maintains two different types of major proprietary funds. Enterprise funds report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for NMA and NUA activities, which are both presented as major proprietary funds. The components of these funds are presented in additional detail in the form of combining statements elsewhere in this report. The City uses one other type of proprietary fund, an internal service fund to account for its retained risks. These services predominantly benefit governmental rather than business-type functions and have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages _____ of this report.

Fiduciary funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages _____ of this report.

Notes to the financial statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages _____ of this report.

Other information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City’s progress in funding its obligation to provide pension and other post-employment benefits to its employees and budgetary comparison schedules for the general fund, public safety sales tax fund and special grants fund. Required supplementary information can be found on pages _____ of this report. Also, this report presents certain other supplementary information such as combining financial information for non-major governmental funds, budgetary comparison schedules for non-major governmental funds and combining financial statements for enterprise funds and fiduciary funds. Other supplementary information can be found on pages _____ of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$848,727,257 at the close of the most recent fiscal year.

**Net Position
As of June 30**

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 202,816,254	\$ 226,845,087	\$ 89,527,666	\$ 79,738,586	\$ 292,343,920	\$ 306,583,673
Capital assets, net	608,123,566	563,065,748	292,190,764	295,166,322	900,314,330	858,232,070
Noncurrent assets	1,176,968	3,077,337	3,097,942	5,448,906	4,274,910	8,526,243
Total assets	812,116,788	792,988,172	384,816,372	380,353,814	1,196,933,160	1,173,341,986
Deferred outflows	29,501,662	22,735,095	267,705	348,634	29,769,367	23,083,729
Total assets & deferred outflows	841,618,450	815,723,267	385,084,077	380,702,448	1,226,702,527	1,196,425,715
Long-term liabilities	242,665,762	243,400,046	51,844,521	59,612,026	294,510,283	303,012,072
Other liabilities	61,104,484	65,263,624	15,248,330	12,521,169	76,352,814	77,784,793
Total liabilities	303,770,246	308,663,670	67,092,851	72,133,195	370,863,097	380,796,865
Deferred inflows	6,860,599	7,616,284	251,784	428,331	7,112,383	8,044,615
Total liabilities & deferred inflows	310,630,845	316,279,954	67,344,635	72,561,526	377,975,480	388,841,480
Net position:						
Net investment in capital assets	482,262,933	428,738,811	238,127,832	233,526,892	720,390,765	662,265,703
Restricted	64,069,408	83,440,209	8,143,308	11,946,477	72,212,716	95,386,686
Unrestricted	(15,344,736)	(12,735,707)	71,268,502	62,667,553	55,923,766	49,931,846
Total net position	\$ 530,987,605	\$ 499,443,313	\$ 317,539,642	\$ 308,140,922	\$ 848,527,247	\$ 807,584,235

By far the largest portion of the City's net position (85 percent) reflect its investment in capital assets (e.g., land, buildings, machinery and equipment and infrastructure), less any related debt used to acquire those assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (9 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of net position is unrestricted.

There was an increase of \$9.6 million in the net position reported in connection with the City's business-type activities. This increase was due to several factors. See below for more information.

The governmental net position increased by \$31.5 million during the current fiscal year. This increase was due to several factors. See below for more information.

**Change in Net Position
For the Year Ended June 30**

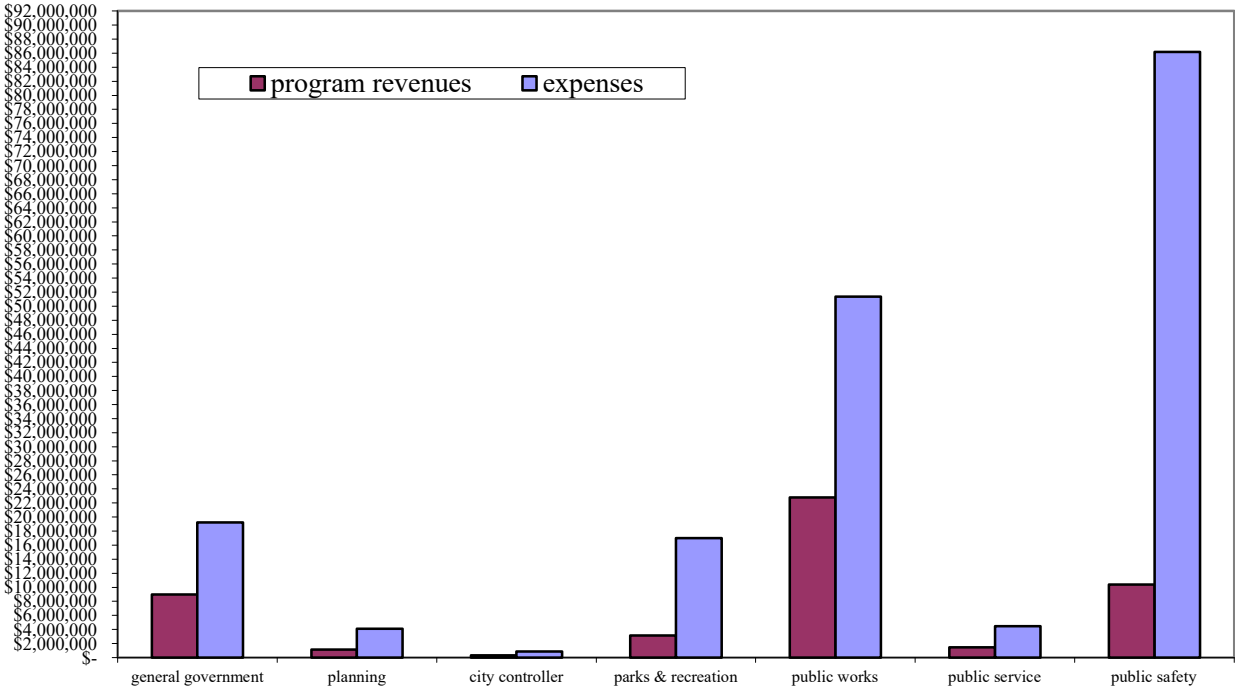
	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Program Revenues:						
Charges for services	\$ 11,540,297	\$ 10,445,542	\$ 63,563,263	\$ 59,067,979	\$ 75,103,560	\$ 69,513,521
Operating grants & contributions	21,861,463	20,341,333	-	-	21,861,463	20,341,333
Capital grants & contributions	14,765,728	1,488,513	5,358,576	4,791,771	20,124,304	6,280,284
General revenues:						
Sales and excise taxes	98,665,799	99,514,777	1,115,765	1,037,712	99,781,564	100,552,489
Franchise taxes	7,170,092	8,256,119	-	-	7,170,092	8,256,119
Property taxes	17,039,980	9,650,382	-	-	17,039,980	9,650,382
Use taxes	17,735,378	15,909,739	-	-	17,735,378	15,909,739
Other taxes	4,809,634	3,501,676	-	-	4,809,634	3,501,676
Investment earnings	7,086,444	3,512,616	4,214,564	1,613,383	11,301,008	5,125,999
Miscellaneous	6,244,664	6,301,733	1,377,598	144,459	7,622,262	6,446,192
Total revenues	206,919,479	178,922,430	75,629,766	66,655,304	282,549,245	245,577,734
Expenses:						
General government	19,159,143	19,410,645	-	-	19,159,143	19,410,645
Planning	4,057,475	3,739,028	-	-	4,057,475	3,739,028
City controller	845,105	2,391,399	-	-	845,105	2,391,399
Parks and recreation	16,081,719	13,000,150	-	-	16,081,719	13,000,150
Public works	52,795,961	49,472,283	-	-	52,795,961	49,472,283
Public service	4,460,812	6,909,435	-	-	4,460,812	6,909,435
Public safety	74,681,289	64,521,693	-	-	74,681,289	64,521,693
Interest on long-term debt	5,319,433	4,571,464	-	-	5,319,433	4,571,464
Water	-	-	26,359,878	22,317,666	26,359,878	22,317,666
Wastewater	-	-	20,314,509	19,020,441	20,314,509	19,020,441
Sanitation	-	-	17,330,909	16,724,104	17,330,909	16,724,104
Total expenses	177,400,937	164,016,097	64,005,296	58,062,211	241,406,233	222,078,308
Change in net position before transfers	29,518,542	14,906,333	11,624,470	8,593,093	41,143,012	23,499,426
Transfers	2,025,750	1,796,030	(2,025,750)	(1,796,030)	-	-
Change in net position	31,544,292	16,702,363	9,598,720	6,797,063	41,143,012	23,499,426
Net position, beginning	499,443,313	482,740,950	308,140,922	301,343,859	807,584,235	784,084,809
Net position, ending	\$ 530,987,605	\$ 499,443,313	\$ 317,739,642	\$ 308,140,922	\$ 848,727,247	\$ 807,584,235

Governmental activities –Governmental activities increased the City’s net position by \$31.5 million. In the prior year, governmental activities increased the City’s net position by \$16.7 million. Key elements of this change are as follows:

- Sales tax revenue within the governmental activities (the City’s primary fund source) decreased by (\$848,978 or 0.9% under the prior fiscal year. This decrease was due to a slowing economy and high interest rates associated with the national program to reduce inflation.
- Use tax revenue has increased \$1,825,639 or 11.5% over the prior fiscal year. On-line shopping did not experience the same lag as in-store sales. This could be due to the continual shift to on-line shopping in general.

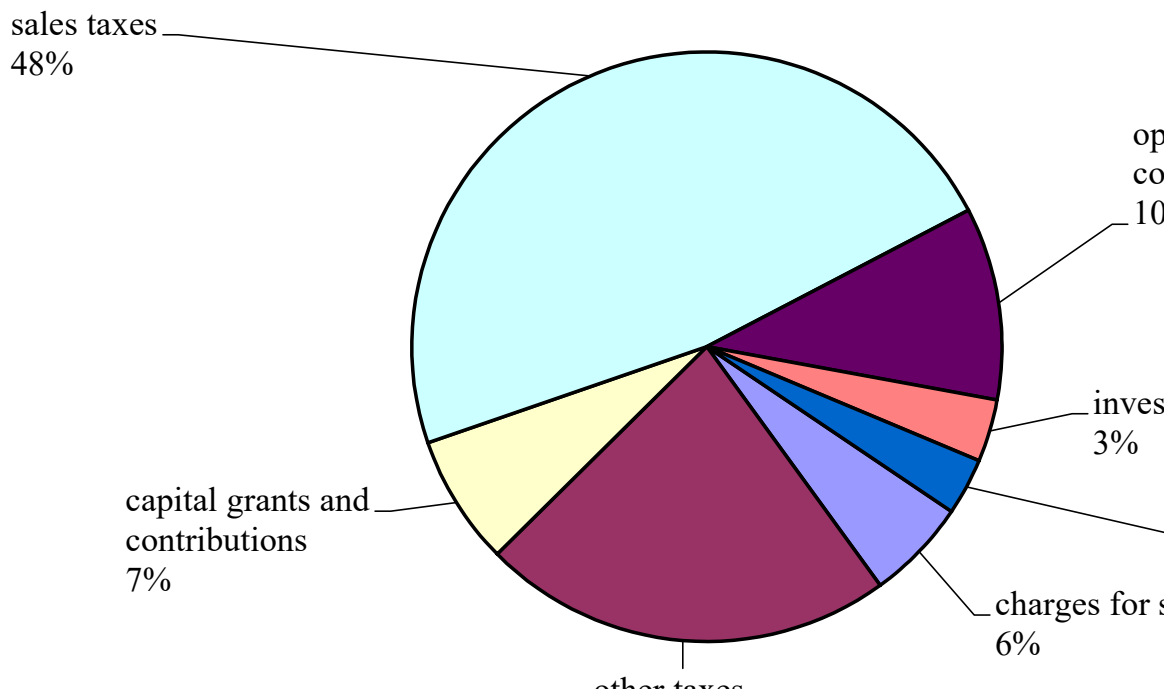
- Property tax revenue has increased \$7,389,598 or 76% from the prior fiscal year. Property taxes are collected to fund payment of general obligation bonds and judgements awarded against the City. These amounts increased in the current fiscal year due to the addition of the Series 2023A and Series 2023B general obligation bonds to the property tax levy.
- Investment earnings increased \$3,573,828 or 101.7% from the prior year. Interest rates were high during the year as part of the nation-wide program to fight inflation but also had a significant effect on investments earning interest.
- Capital grants and contributions increased \$13,277,215 or 891.9% from the prior fiscal year. Most of this figure is donated infrastructure (i.e., roads) from both developers and joint projects with the State of Oklahoma and the increase is a direct reflection of an increase in that activity.
- Public safety expenses increased \$10,159,596 or 15.7% from the prior year. The most significant factor was salary and benefit increases which included 4% plus an additional step, also pension obligation charges mainly within the Fire pension.
- Parks and recreation expenses increased \$3,081,569 or 23.7% from the prior year. The most significant factor was the movement of the Facilities Maintenance division from the City Clerk’s department to the Parks and Recreation department accounting for 31% of the change. The function also had higher than normal non-capital related purchases for parks facilities.

Expenses and Program Revenues – Governmental Activities



Although governmental expenses exceed program revenue, most governmental activities are financed through general revenues such as taxes.

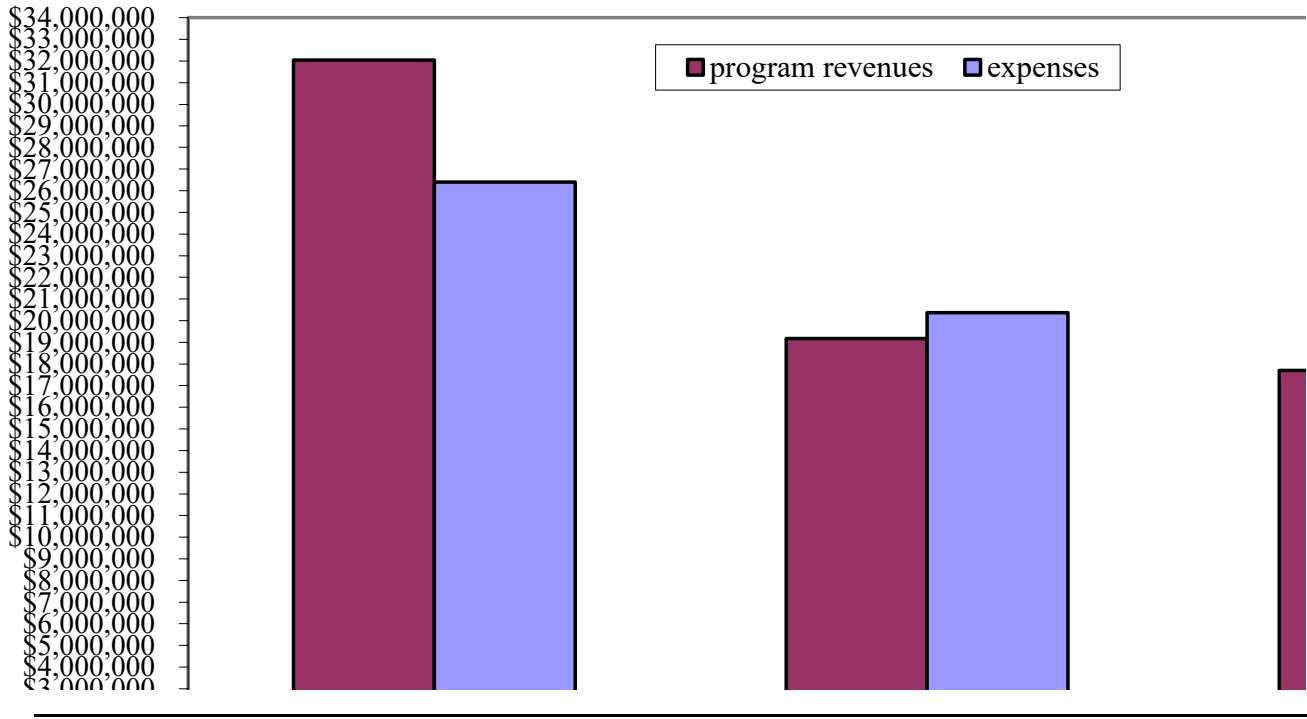
Revenues by Source - Governmental Activities



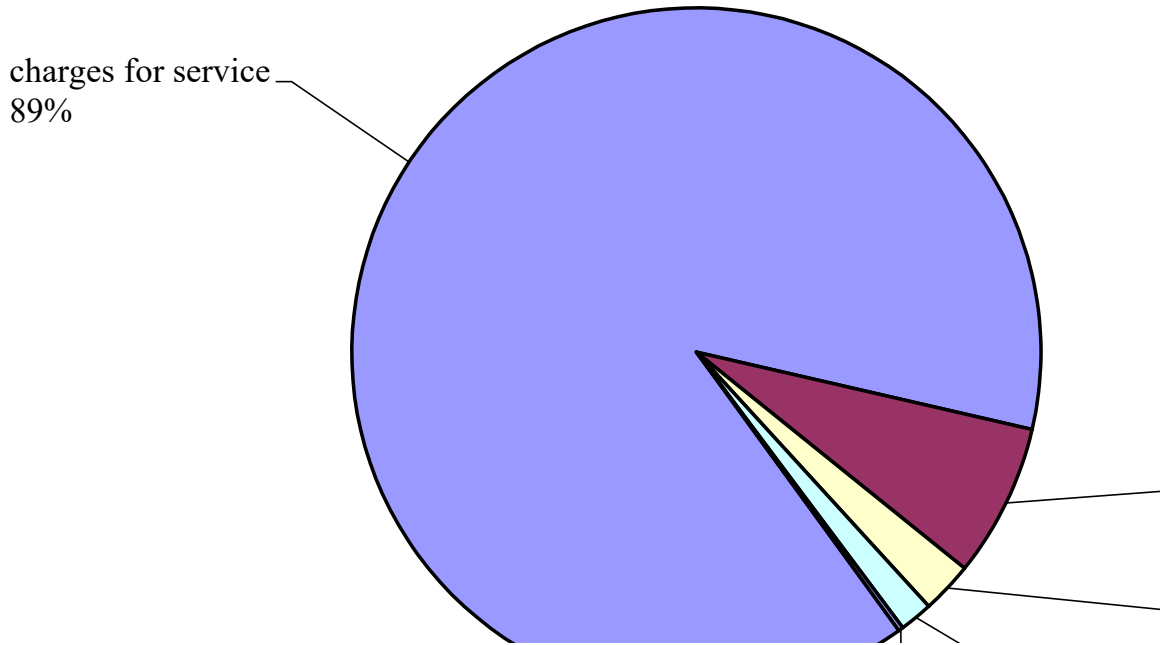
Business-type activities – Business-type activities increased the City’s net position by \$9.6 million. In the prior year, business-type activities increased the City’s net position by \$6.8 million. Key elements of this change are as follows:

- Charges for services increased \$4,495,284 or 7.6% from the prior fiscal year. Water and sewer charges are dependent on weather conditions. Overall, the current fiscal year winter months were dryer than the previous fiscal year.
- Investment earnings revenue increased \$2,601,181 or 161% from the prior fiscal year. Interest rates were high during the year as part of the nation-wide program to fight inflation but also had a significant effect on investments earning interest.
- Water expenses increased \$4,042,212 or 18% from the prior fiscal year. Several factors created this increase including salary and benefits and an increase in water line maintenance costs. Most employees paid from the Water Fund received a 4% salary and benefit increase.

Expenses and Program Revenues – Business-type Activities



Revenues by Source – Business-type Activities



Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds – The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

As of end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$167,516,989 a decrease of (\$16,791,968) from the prior year. Approximately 13 percent of this total amount (\$22,420,434) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is either nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$22,530,638 while total fund balance reached \$31,885,428. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 21 percent of total General Fund expenditures, while total fund balance represents 29 percent of that same amount.

The fund balance of the City's General Fund decreased by (\$868,011) during the current fiscal year compared to an increase of \$6,004,550 in the previous year. Key factors in the current year change are as follows:

- Sales tax revenues within the General Fund decreased (\$473,462) or 0.8% from the prior fiscal year. As noted previously above, sales taxes decreased overall this past fiscal year due to a slowing economy and high interest rates associated with the national program to reduce inflation.
- Use tax revenues within the General Fund increased \$1,327,738 or 11.5% from the prior fiscal year. As noted previously above, use taxes increased more than sales taxes probably due to the continuing trend of on-line shopping over in-store purchases.
- Public safety expenditures within the General Fund increased \$5,205,511 or 11% from the prior fiscal year. Most of this increase was in salary and benefits. The City granted a 4% increase in the current fiscal year plus an additional step in the pay scale.
- Parks and recreation expenditures increased \$2,929,064 or 37% from the prior year. Most of this increase was also due to increases in salary and benefits. In addition, Facility Maintenance was transferred to the category.

The Public Safety Sales Tax Fund has a total fund balance of \$4,212,539 all of which is restricted for public safety activities. The net decrease in fund balance during the current year was (\$5,247,049). Construction of the Emergency Communications and Operations Center continued in the current fiscal year which drew down loan funds held for this purpose.

The Special Grants Fund has a total fund balance of \$4,898,852 all of which is restricted by grant agreements. The net decrease in the fund balance during the current year was (\$2,125,178) due to grant activity mostly related to various ARPA grants (the most significant being a portion of the Emergency Communications and Operations Center mentioned above).

The Capital Projects Fund has a total fund balance of \$99,554,896. The net decrease in fund balance during the current year was (\$2,705,314). This net decrease was due to the issuance of the Series 2024A general obligation bonds and spending down of general obligation bond monies received in previous years for major capital projects.

The NORMAN FORWARD Fund has a total fund balance of \$8,091,067. The net decrease in fund balance during the current year was (\$10,330,193). This net decrease was due to the spending down of previous note proceeds received in the previous years for major capital projects including the Young Family Athletic Center, Adult Wellness and Education Center and Griffin Park remodel.

Proprietary funds – The City’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the NMA and NUA funds were \$10,902,561 and \$60,565,941 respectively. The total growth in net position for these funds was \$1,531,254 and \$8,067,466, respectively. Other factors concerning the finances of these two funds have already been addressed in the discussion of the City’s business-type activities.

General Fund Budgetary Highlights

During the year there was a \$7,681,032 increase in appropriations between the original and final amended budget. Following are the main components of the increase:

- \$1,069,072 in increases to the Facility Administration budget. The most significant transfer was for funds to have a contractor remediate mold at the Central Library.
- \$1,497,931 in increases to the Police Staff Services budget. Transfers were budgeted to cover salary and benefit costs.
- \$2,003,268 in increases to the Police Patrol budget. The most significant transfer was for funds carried over from a prior year to purchase equipment (i.e., a bomb robot).

The City has an adopted reserve policy established by ordinance. The ordinance establishes that the General Fund will have an unappropriated reserve of at least three percent (3%) of annually budgeted expenditures, in addition to an appropriated emergency reserve of one percent (1%) of annually budgeted expenditures. In addition, the ordinance establishes the Net Revenue Stabilization Fund (i.e., “Rainy Day Fund”) which has a targeted balance of not less than four percent (4%) but not more than seven percent (7%) of annually budgeted General Fund expenditures. As of June 30, 2024 the Rainy Day Fund had a balance of \$4,750,438 which represents 4.3% of General Fund expenditures.

The net difference between the General Fund amended budget and actual amounts received/expended can be briefly summarized as follows:

- General Fund revenues were below expectations by \$1,116,006.
 - Sales taxes were slightly above expectations by \$19,944. See explanation above. Although sales taxes were down, this fact was factored into the budget.
 - Use taxes were above expectations by \$232,346. See explanation above.
 - Franchise fees were above expectations by \$76,018, mainly within the electric and gas franchises. These services closely follow weather conditions.
 - Charges for services were below expectations by \$1,213,829, the most significant being within the credit card convenience fees category.
- General Fund expenditures and encumbrances were below expectations by \$5,976,761.

- Patrol expenditures were \$1,390,980 below expectation mainly for equipment purchases encumbered in the prior year but liquidated in the current year.
- Recreation program expenditures were \$491,535 below expectation mainly for reduced salary and benefit costs from reduced staffing levels.
- Fleet fuel and parts expenditures were \$283,662 above expectation due to increased fuel costs.
- City manager's office expenditures were \$398,458 below expectation due lower operating and maintenance costs such as printing costs.
- Net General Fund transfers were \$5,306,451 less than expected.
 - Transfers in from the Capital Fund were \$4,681,563 more than expected to cover vehicle and equipment purchases that were encumbered in the prior fiscal year.
 - Transfers in from the Norman Utilities Authority representing fees-in-lieu of franchise taxes were \$284,450 more than expected based upon higher than expected water revenues.

The City closed the year with a fund balance that was higher than what was budgeted by \$10,167,206.

Capital Asset and Debt Administration

Capital assets – The City’s gross investment in capital assets for its governmental and business-type activities as of June 30, 2024, amounted to \$900,314,330 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, bridges and lease assets. The total increase in the City’s investment in capital assets for the current fiscal year was 5% (8% increase for governmental activities and a 1% decrease for business-type activities).

Capital Assets As of June 30

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 78,774,594	\$ 75,725,662	\$ 6,192,948	\$ 6,192,948	\$ 84,967,542	\$ 81,918,610
Buildings and improvements	206,849,456	140,254,853	256,641,576	239,555,411	463,491,032	379,810,264
Machinery and equipment	104,228,076	94,225,868	260,639,599	257,277,854	364,867,675	351,503,722
Infrastructure	700,652,687	687,582,517	-	-	700,652,687	687,582,517
Construction in progress	72,434,077	96,891,043	25,407,907	32,559,292	97,841,984	129,450,335
Less: Accumulated depreciation	(554,815,324)	(531,614,195)	(256,691,266)	(240,419,183)	(811,506,590)	(772,033,378)
Total	\$ 608,123,566	\$ 563,065,748	\$ 292,190,764	\$ 295,166,322	\$ 900,314,330	\$ 858,232,070

Major capital asset events during the current fiscal year included the following:

- The Young Family Athletic Center was completed at a cost of \$48,981,711.
- The Adult Wellness and Education Center project was completed at a cost of \$13,266,408.
- The Water/Sewer Line Maintenance Facility project was completed at a cost of \$8,940,149.
- A variety of Norman Forward construction projects were underway; construction in progress related to Norman Forward projects as of the end of the current fiscal year had reached \$19,720,316.
- A variety of street and roadway construction projects were underway; governmental construction in progress related to public works as of the end of the current fiscal year had reached \$29,588,003.
- A variety of water and sewer projects were underway; NUA construction in progress as of the end of the current fiscal year was \$24,747,817.

Additional information on the City’s capital assets can be found in note 4 on pages _____ of this report.

Long-term debt – At the end of the current fiscal year, the City had total bonded debt outstanding of \$106,358,538. All of this amount comprises debt backed by the full faith and credit of the government. The City also had notes payable outstanding of \$152,721,642 at the end of the current fiscal year which were secured by capital assets and specified revenue sources.

Outstanding Debt As of June 30

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
General obligation bonds	\$ 114,502,827	\$ 106,358,538	\$ -	\$ -	\$ 114,502,827	\$ 106,358,538
Revenue bonds	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Notes payable	77,675,000	87,885,000	57,338,472	64,836,642	135,013,472	152,721,642
Total	\$ 192,177,827	\$ 194,243,538	\$ 57,338,472	\$ 64,836,642	\$ 249,516,299	\$ 259,080,180

The City’s total debt decreased by \$9,563,881 (4 percent) during the current fiscal year. Key factors of this change were issuance of General Obligation Bonds, Series 2024A in the amount of \$16,000,000. Also, the City made its normally scheduled payments.

The City maintained an “Aa2” rating from Moody’s for those general obligation debt issues that are rated by the service. The NUA maintained an “Aa3” rating from Moody’s for those debt issues that they rate.

Additional information on the City’s long-term debt can be found in note 4 on pages _____ of this report.

Economic Factors and Next Year’s Budgets and Rates

- The unemployment rate for the Oklahoma City metropolitan area which includes Norman is currently 3.7 percent. The state’s average unemployment rate was 3.4 percent and the national average rate was 4.1 percent.
- Inflationary trends in the region have significantly dropped in the last fiscal year.
- The City’s major source of revenue is sales and use tax revenue. Sales tax and use tax revenue decreased 0.9% and increased 11.5%, respectively, over the prior year total.

All of these factors were considered in preparing the City’s budget for the 2025 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the City’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, 225 North Webster, Norman, Oklahoma, 73069.

THE CITY OF NORMAN, OKLAHOMA

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THE CITY OF NORMAN, OKLAHOMA
STATEMENT OF NET POSITION
JUNE 30, 2024

	Primary Government		
	Governmental	Business-Type	Total
	Activities	Activities	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 70,522,270	\$ 44,223,566	\$ 114,745,836
Restricted cash and cash equivalents	83,175,153	8,552,201	91,727,354
Investments	21,686,248	26,610,567	48,296,815
Restricted investments	3,221,486	-	3,221,486
Receivables:			
Taxes	19,945,522	-	19,945,522
Accounts, net of allowance for estimated uncollectible Business-Type accounts of \$171,237	1,974,482	9,006,622	10,981,104
Interest	232,949	331,885	564,834
Other	59,929	-	59,929
Due from Federal Government	2,503,752	-	2,503,752
Leases receivable	-	155,363	155,363
Internal balances	(647,462)	647,462	-
Inventory	141,925	-	141,925
Total current assets	<u>202,816,254</u>	<u>89,527,666</u>	<u>292,343,920</u>
Non-current assets:			
Restricted cash and cash equivalents	-	2,982,039	2,982,039
Leases receivable	-	115,903	115,903
Net pension asset	1,176,968	-	1,176,968
Capital assets:			
Capital assets not subject to depreciation	151,208,671	30,600,028	181,808,699
Capital assets, net	456,195,304	260,831,141	717,026,445
Lease assets, net	719,591	759,595	1,479,186
Total non-current assets	<u>609,300,534</u>	<u>295,288,706</u>	<u>904,589,240</u>
Total assets	<u>812,116,788</u>	<u>384,816,372</u>	<u>1,196,933,160</u>
DEFERRED OUTFLOW OF RESOURCES			
Deferred resources related to pensions	28,899,142	-	28,899,142
Deferred resources related to OPEB	561,212	-	561,212
Deferred charge on refunding	41,308	267,705	309,013
Total deferred outflows of resources	<u>29,501,662</u>	<u>267,705</u>	<u>29,769,367</u>
LIABILITIES			
Current liabilities:			
Accounts payable and other accrued liabilities	6,182,396	4,312,637	10,495,033
Payroll payable	4,052,510	611,149	4,663,659
Accrued interest payable	1,523,791	465,016	1,988,807
Unearned revenue	12,154,644	-	12,154,644
Retainage payable	3,052,692	313,772	3,366,464
Guaranty deposits	7,755,772	1,699,240	9,455,012
Leases payable	171,865	53,987	225,852
Current portion of long-term debt	26,210,814	7,792,329	34,003,143
Total current liabilities	<u>61,104,484</u>	<u>15,248,130</u>	<u>76,352,614</u>
Non-current liabilities:			
Leases payable	576,307	747,413	1,323,720
Long-term debt and other liabilities	242,089,455	51,097,108	293,186,563
Total non-current liabilities	<u>242,665,762</u>	<u>51,844,521</u>	<u>294,510,283</u>
Total liabilities	<u>303,770,246</u>	<u>67,092,651</u>	<u>370,862,897</u>
DEFERRED INFLOW OF RESOURCES			
Deferred resources related to pensions	4,158,455	-	4,158,455
Deferred resources related to OPEB	2,702,144	-	2,702,144
Deferred resources related to leases	-	251,784	251,784
Total deferred inflows of resources	<u>6,860,599</u>	<u>251,784</u>	<u>7,112,383</u>
NET POSITION			
Net investment in capital assets	482,262,933	238,127,832	720,390,765
Restricted for:			
Debt service	16,141,179	5,161,268	21,302,447
Capital improvements	28,977,038	2,982,040	31,959,078
Pension benefits	1,176,968	-	1,176,968
General government	298,871	-	298,871
Public safety	7,969,811	-	7,969,811
Public parks and recreation	1,749,960	-	1,749,960
Public service	3,631,752	-	3,631,752
Public works	4,123,829	-	4,123,829
Unrestricted (deficit)	(15,344,736)	71,468,502	56,123,766
Total net position	<u>\$ - 17 - 530,987,605</u>	<u>\$ 317,739,642</u>	<u>\$ 848,727,247</u>

See notes to financial statements.

THE CITY OF NORMAN, OKLAHOMA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	
Primary government							
Governmental activities:							
General government	\$ 19,159,143	\$ 3,322,179	\$ 5,669,092	\$ -	\$ (10,167,872)	\$ -	\$ (10,167,872)
Planning	4,057,475	1,116,543	18,043	-	(2,922,889)	-	(2,922,889)
City controller	845,105	303,786	-	-	(541,319)	-	(541,319)
Parks and recreation	16,081,719	3,044,954	101,070	-	(12,935,695)	-	(12,935,695)
Public works	52,795,961	268,778	7,732,041	14,765,728	(30,029,414)	-	(30,029,414)
Public service	4,460,812	-	1,455,871	-	(3,004,941)	-	(3,004,941)
Public safety	74,681,289	3,484,057	6,885,346	-	(64,311,886)	-	(64,311,886)
Interest on long-term debt	5,319,433	-	-	-	(5,319,433)	-	(5,319,433)
Total governmental activities	177,400,937	11,540,297	21,861,463	14,765,728	(129,233,449)	-	(129,233,449)
Business-type activities:							
Water	26,359,878	30,124,897	-	1,920,078	-	5,685,097	5,685,097
Wastewater	20,314,509	15,742,616	-	3,438,498	-	(1,133,395)	(1,133,395)
Sanitation	17,330,909	17,695,750	-	-	-	364,841	364,841
Total business-type activities	64,005,296	63,563,263	-	5,358,576	-	4,916,543	4,916,543
Total primary government	\$ 241,406,233	\$ 75,103,560	\$ 21,861,463	\$ 20,124,304	(129,233,449)	4,916,543	(124,316,906)
General revenues:							
Taxes (unrestricted unless otherwise noted):							
Sales taxes					55,013,566	-	55,013,566
Sales taxes - restricted					43,652,233	-	43,652,233
Excise taxes - restricted					-	1,115,765	1,115,765
Franchise taxes					7,170,092	-	7,170,092
Property taxes - restricted					17,039,980	-	17,039,980
Use taxes					12,898,457	-	12,898,457
Use taxes - restricted					4,836,921	-	4,836,921
Hotel/Motel taxes					3,600,483	-	3,600,483
Alcoholic beverage taxes					601,757	-	601,757
Cigarette taxes					607,394	-	607,394
Investment earnings (losses)					7,086,444	4,214,564	11,301,008
Miscellaneous					6,244,664	1,377,598	7,622,262
Transfers					2,025,750	(2,025,750)	-
Total general revenues and transfers					160,777,741	4,682,177	165,459,918
Change in net position					31,544,292	9,598,720	41,143,012
Net position - beginning					499,443,313	308,140,922	807,584,235
Net position - ending					\$ 530,987,605	\$ 317,739,642	\$ 848,727,247

See notes to financial statements.

THE CITY OF NORMAN, OKLAHOMA

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2024

	General	Public Safety Sales Tax	Special Grants Fund	Capital Projects	Norman Forward	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 16,562,404	\$ -	\$ 17,200,904	\$ 20,925,223	\$ 6,997,769	\$ 7,696,178	\$ 69,382,478
Investments	6,743,664	-	-	8,695,288	1,852,873	3,906,706	21,198,531
Receivables:							
Taxes	11,803,402	2,273,008	-	2,712,466	2,273,008	883,638	19,945,522
Accounts	1,387,936	-	-	18,342	-	411	1,406,689
Interest	87,438	81	-	67,486	23,224	48,647	226,876
Other	-	-	-	58,836	-	-	58,836
Due from Federal Govt	-	-	1,022,019	-	-	1,481,733	2,503,752
Due from other funds	248,913	-	55,875	155,690	23,801	167,939	652,218
Inventory	31,721	-	-	-	-	110,204	141,925
Restricted Assets:							
Cash and cash equivalents	2,364,518	3,042,430	-	70,769,796	-	6,998,409	83,175,153
Investments	3,221,486	-	-	-	-	-	3,221,486
Total assets	<u>\$ 42,451,482</u>	<u>\$ 5,315,519</u>	<u>\$ 18,278,798</u>	<u>\$ 103,403,127</u>	<u>\$ 11,170,675</u>	<u>\$ 21,293,865</u>	<u>\$ 201,913,466</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable and other accrued liabilities	\$ 1,717,767	\$ 42,822	\$ 617,007	\$ 1,484,741	\$ 779,403	\$ 1,434,510	\$ 6,076,250
Payroll payable	3,258,099	468,827	2,773	50,941	-	256,752	4,037,392
Due to other funds	-	591,331	-	-	-	728,396	1,319,727
Unearned revenue	-	-	12,154,644	-	-	-	12,154,644
Retainage payable	-	-	605,522	146,965	2,300,205	-	3,052,692
Guaranty deposits	5,590,188	-	-	2,165,584	-	-	7,755,772
Total liabilities	<u>10,566,054</u>	<u>1,102,980</u>	<u>13,379,946</u>	<u>3,848,231</u>	<u>3,079,608</u>	<u>2,419,658</u>	<u>34,396,477</u>
FUND BALANCES							
Nonspendable	31,721	-	-	-	-	110,204	141,925
Restricted	-	4,212,539	-	94,467,091	4,754,488	18,377,632	121,811,750
Committed	4,750,438	-	-	-	-	-	4,750,438
Assigned	4,572,631	-	4,898,852	5,087,805	3,336,579	496,575	18,392,442
Unassigned	22,530,638	-	-	-	-	(110,204)	22,420,434
Total fund balances	<u>31,885,428</u>	<u>4,212,539</u>	<u>4,898,852</u>	<u>99,554,896</u>	<u>8,091,067</u>	<u>18,874,207</u>	<u>167,516,989</u>
Total liabilities and fund balances							
balances	<u>\$ 42,451,482</u>	<u>\$ 5,315,519</u>	<u>\$ 18,278,798</u>	<u>\$ 103,403,127</u>	<u>\$ 11,170,675</u>	<u>\$ 21,293,865</u>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

607,403,975

Internal service funds are used by management to charge the costs of risk management activities to individual funds. The assets, deferred outflow of resources, liabilities and deferred inflows of the internal service funds are included in governmental activities in the statement of net position.

(1,758,106)

Long-term liabilities, including bonds payable and net pension liability (including related deferred outflows/inflows of resources) are not due and payable in the current period and, therefore, are not reported in the funds.

(242,175,253)

Net position of governmental activities

\$ 530,987,605

See notes to financial statements.

THE CITY OF NORMAN, OKLAHOMA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2024

	General	Public Safety Sales Tax	Special Grants Fund	Capital Projects	Norman Forward	Other Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	\$ 75,082,115	\$ 14,109,233	\$ -	\$ 17,998,067	\$ 14,109,234	\$ 22,913,083	\$ 144,211,732
Licenses and permits	1,102,915	-	-	-	-	-	1,102,915
Intergovernmental revenues	2,600,249	-	9,118,693	-	-	4,947,962	16,666,904
Charges for services	15,060,165	-	-	-	-	2,587,750	17,647,915
Fines and forfeitures	1,585,211	-	-	-	-	-	1,585,211
Investment earnings	915,420	255,860	552,560	3,542,231	722,143	737,639	6,725,853
Other	<u>1,025,214</u>	<u>500,000</u>	<u>-</u>	<u>132,148</u>	<u>2,391,502</u>	<u>681,502</u>	<u>4,730,366</u>
Total revenues	<u>97,371,289</u>	<u>14,865,093</u>	<u>9,671,253</u>	<u>21,672,446</u>	<u>17,222,879</u>	<u>31,867,936</u>	<u>192,670,896</u>
Expenditures:							
Current:							
General government	13,279,403	-	-	1,247,321	76,628	-	14,603,352
Planning	4,283,202	-	-	76,670	-	-	4,359,872
City controller	3,467,224	-	-	4,111	-	-	3,471,335
Parks and recreation	10,792,770	-	95,700	794,776	78,869	3,786,846	15,548,961
Public works	18,941,570	493,155	216,758	13,747,730	1,838,153	6,443,148	41,680,514
Public service	-	-	59,234	-	-	4,398,708	4,457,942
Public safety	50,837,210	11,664,943	167,539	155,605	-	33,164	62,858,461
Capital outlay	6,864,054	5,573,940	11,593,222	16,509,567	15,544,463	1,656,987	57,742,233
Debt service:							
Principal retirement	50,838	2,180,000	-	-	7,665,000	8,415,000	18,310,838
Interest and fiscal charges	<u>-</u>	<u>200,104</u>	<u>-</u>	<u>124,070</u>	<u>1,936,961</u>	<u>3,026,422</u>	<u>5,287,557</u>
Total expenditures	<u>108,516,271</u>	<u>20,112,142</u>	<u>12,132,453</u>	<u>32,659,850</u>	<u>27,140,074</u>	<u>27,760,275</u>	<u>228,321,065</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,144,982)</u>	<u>(5,247,049)</u>	<u>(2,461,200)</u>	<u>(10,987,404)</u>	<u>(9,917,195)</u>	<u>4,107,661</u>	<u>(35,650,169)</u>
Other financing sources (uses):							
Transfers in	11,809,442	-	2,991,594	4,318,630	-	1,897,243	21,016,909
Transfers out	(1,764,871)	-	(2,655,572)	(12,523,092)	(412,998)	(1,521,127)	(18,877,660)
Issuance of debt premium	-	-	-	486,552	-	-	486,552
Issuance of debt	<u>232,400</u>	<u>-</u>	<u>-</u>	<u>16,000,000</u>	<u>-</u>	<u>-</u>	<u>16,232,400</u>
Net other financing sources (uses)	<u>10,276,971</u>	<u>-</u>	<u>336,022</u>	<u>8,282,090</u>	<u>(412,998)</u>	<u>376,116</u>	<u>18,858,201</u>
Net change in fund balances	<u>(868,011)</u>	<u>(5,247,049)</u>	<u>(2,125,178)</u>	<u>(2,705,314)</u>	<u>(10,330,193)</u>	<u>4,483,777</u>	<u>(16,791,968)</u>
Fund balances, July 1, 2023	<u>32,753,439</u>	<u>9,459,588</u>	<u>7,024,030</u>	<u>102,260,210</u>	<u>18,421,260</u>	<u>14,390,430</u>	<u>184,308,957</u>
Fund balances, June 30, 2024	<u>\$ 31,885,428</u>	<u>\$ 4,212,539</u>	<u>\$ 4,898,852</u>	<u>\$ 99,554,896</u>	<u>\$ 8,091,067</u>	<u>\$ 18,874,207</u>	<u>\$ 167,516,989</u>

See notes to financial statements.

THE CITY OF NORMAN, OKLAHOMA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ (16,791,968)
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	33,054,468
Contributed capital assets (land, buildings and infrastructure) and other miscellaneous capital asset transactions recorded in government-wide financial statements but not recorded in fund level financial statements	12,180,288
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on the net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	2,078,438
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in the governmental funds	458,368
Decrease in liability for incurred claims and compensated absences and miscellaneous expenses in government-wide financial statements	(772,362)
The cost of pension benefits earned, net of contributions made, are reported as an element of pension expense in government-wide financial statements. In the fund-level financial statements only the contributions made are reported as expenditures	(773,146)
Internal service funds are used by management to charge the costs of insurance services to individual funds. The net loss of the internal service fund is reported with governmental activities.	<u>2,110,206</u>
Change in net position of governmental activities	<u>\$ 31,544,292</u>

See notes to financial statements

THE CITY OF NORMAN, OKLAHOMA
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2024

	Business-type Activities			Governmental
	Norman Municipal Authority	Norman Utilities Authority	Total	Internal Service Fund
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 5,705,134	\$ 38,518,432	\$ 44,223,566	\$ 1,139,792
Restricted cash and cash equivalents	445,279	8,106,922	8,552,201	-
Investments	3,821,605	22,788,962	26,610,567	487,717
Receivables:				
Accounts, net of allowance for estimated uncollectible accounts	2,850,665	6,155,957	9,006,622	567,793
Interest	47,587	284,298	331,885	6,073
Leases receivable	-	155,363	155,363	-
Due from other funds	80,233	567,229	647,462	19,959
Total current assets	12,950,503	76,577,163	89,527,666	2,221,334
Noncurrent assets:				
Restricted cash and cash equivalents	-	2,982,039	2,982,039	-
Leases receivable	-	115,903	115,903	-
Capital assets, net	19,491,690	271,939,479	291,431,169	-
Leases asset, net	-	759,595	759,595	-
Total noncurrent assets	19,491,690	275,797,016	295,288,706	-
Total assets	32,442,193	352,374,179	384,816,372	2,221,334
DEFERRED OUTFLOW OF RESOURCES				
Deferred charge on refunding	-	267,705	267,705	-
Total deferred outflows of resources	-	267,705	267,705	-
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	914,781	3,397,856	4,312,637	106,146
Payroll payable	259,288	351,861	611,149	15,118
Liability for incurred claims	-	-	-	1,200,000
Accrued interest payable	-	465,016	465,016	-
Retainage payable	-	313,772	313,772	-
Guaranty deposits	445,279	1,253,961	1,699,240	-
Leases payable	-	53,987	53,987	-
Notes payable	-	7,702,318	7,702,318	-
Compensated absences	30,546	59,465	90,011	3,188
Total current liabilities	1,649,894	13,598,236	15,248,130	1,324,452
Noncurrent liabilities:				
Notes payable, net	-	49,898,154	49,898,154	-
Leases payable	-	747,413	747,413	-
Compensated absences	406,875	792,079	1,198,954	54,988
Liability for incurred claims	-	-	-	2,600,000
Total noncurrent liabilities	406,875	51,437,646	51,844,521	2,654,988
Total liabilities	2,056,769	65,035,882	67,092,651	3,979,440
DEFERRED INFLOW OF RESOURCES				
Deferred inflows from leases	-	251,784	251,784	-
Total deferred outflows of resources	-	251,784	251,784	-
NET POSITION				
Net investment in capital assets	19,482,863	218,644,969	238,127,832	-
Restricted for debt service	-	5,161,268	5,161,268	-
Restricted for capital projects	-	2,982,040	2,982,040	-
Unrestricted (deficit)	10,902,561	60,565,941	71,468,502	(1,758,106)
Total net position	\$ 30,385,424	\$ 287,354,218	\$ 317,739,642	\$ (1,758,106)

See notes to financial statements.

THE CITY OF NORMAN, OKLAHOMA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS FOR THE YEAR ENDED JUNE 30, 2024

	Business-type Activities			Governmental
	Norman Municipal Authority	Norman Utilities Authority	Total	Internal Service Fund
Operating revenues:				
Water service, net	\$ -	\$ 30,837,332	\$ 30,837,332	\$ -
Wastewater service, net	-	15,742,616	15,742,616	-
Sanitation services, net	17,586,004	-	17,586,004	-
Self-insurance charges:				
Charges for services	-	-	-	19,578,829
Risk management administration	-	-	-	936,686
Workers' compensation	-	-	-	2,522,422
Unemployment compensation	-	-	-	-
Other	109,746	345,751	455,497	481,726
Total operating revenues	17,695,750	46,925,699	64,621,449	23,519,663
Operating expenses:				
Salaries and benefits	5,715,139	9,204,133	14,919,272	703,824
Supplies and materials	1,374,558	4,321,891	5,696,449	-
Services, maintenance and claims	8,246,419	14,747,163	22,993,582	20,674,268
Depreciation and amortization	2,114,795	16,778,839	18,893,634	-
Total operating expenses	17,450,911	45,052,026	62,502,937	21,378,092
Operating income (loss)	244,839	1,873,673	2,118,512	2,141,571
Nonoperating revenues (expenses):				
Excise tax revenue	-	1,115,765	1,115,765	-
Investment earnings	615,748	3,598,816	4,214,564	82,134
Interest and fiscal charges	-	(2,285,140)	(2,285,140)	-
Miscellaneous income (expense)	670,667	431,526	1,102,193	-
Net nonoperating revenues (expenses)	1,286,415	2,860,967	4,147,382	82,134
Income (loss) before capital contributions and transfers	1,531,254	4,734,640	6,265,894	2,223,705
Capital contributions - donated water and sewer distribution systems	-	5,358,576	5,358,576	-
Transfers in	-	-	-	263,069
Transfers out	-	(2,025,750)	(2,025,750)	(376,568)
Net capital contributions and transfers	-	3,332,826	3,332,826	(113,499)
Net income (loss)	1,531,254	8,067,466	9,598,720	2,110,206
Net position - beginning	28,854,170	279,286,752	308,140,922	(3,868,312)
Net position - ending	\$ 30,385,424	\$ 287,354,218	\$ 317,739,642	\$ (1,758,106)
See notes to financial statements				

THE CITY OF NORMAN, OKLAHOMA
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Business-type Activities			Governmental
	Norman Municipal Authority	Norman Utilities Authority	Total	Internal Service Fund
Cash flows from operating activities:				
Cash received from customers	\$ 17,137,994	\$ 46,090,331	\$ 63,228,325	\$ -
Cash received from interfund charges for health insurance	-	-	-	22,985,445
Cash paid to employees for services	(5,654,655)	(9,213,476)	(14,868,131)	(704,832)
Cash paid to suppliers	(9,185,183)	(16,769,183)	(25,954,366)	(20,907,099)
Other receipts	533,176	416,853	950,029	(18,332)
Net cash provided by operating activities	<u>2,831,332</u>	<u>20,524,525</u>	<u>23,355,857</u>	<u>1,355,182</u>
Cash flows from noncapital financing activities:				
Transfers in	-	-	-	263,069
Transfers out	-	(2,025,750)	(2,025,750)	(376,568)
Net cash used for noncapital financing activities	<u>-</u>	<u>(2,025,750)</u>	<u>(2,025,750)</u>	<u>(113,499)</u>
Cash flows from capital and related financing activities:				
Proceeds from disposal of capital assets	144,807	31,143	175,950	-
Payments for the acquisition of capital assets	(4,656,168)	(5,842,305)	(10,498,473)	-
Proceeds from taxes	-	1,115,765	1,115,765	-
Proceeds from lease activity	-	(123,415)	(123,415)	-
Payments for the acquisition of lease assets	-	(53,188)	(53,188)	-
Principal payments on notes payable	-	(7,524,478)	(7,524,478)	-
Interest and fiscal charges paid	-	(2,418,325)	(2,418,325)	-
Net cash used for capital and related financing activities	<u>(4,511,361)</u>	<u>(14,814,803)</u>	<u>(19,326,164)</u>	<u>-</u>
Cash flows from investing activities:				
Proceeds from maturity of investments	4,740,641	17,800,647	22,541,288	-
Payments for purchases of investments	(1,413,759)	(8,430,514)	(9,844,273)	(267,670)
Investment earnings received	396,141	2,635,764	3,031,905	47,210
Net cash used for investing activities	<u>3,723,023</u>	<u>12,005,897</u>	<u>15,728,920</u>	<u>(220,460)</u>
Net change in cash and cash equivalents	2,042,994	15,689,869	17,732,863	1,021,223
Cash and cash equivalents - beginning	4,107,419	33,917,524	38,024,943	118,569
Cash and cash equivalents - ending	<u>\$ 6,150,413</u>	<u>\$ 49,607,393</u>	<u>\$ 55,757,806</u>	<u>\$ 1,139,792</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income	\$ 244,839	\$ 1,873,673	\$ 2,118,512	\$ 2,141,571
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Miscellaneous revenue	670,667	431,526	1,102,193	-
Bad debt expense	153,225	605,506	758,731	-
Depreciation and amortization	2,114,795	16,778,839	18,893,634	-
Gain (loss) on disposal of property, plant and equipment	(115,202)	162,893	47,691	-
Increase in accounts receivable, net	(651,031)	(1,307,520)	(1,958,551)	(534,218)
Increase in due from other funds	(22,289)	(177,566)	(199,855)	(18,332)
Decrease in lease receivable	-	180,066	180,066	-
Increase (decrease) in accounts payable and accrued liabilities	455,794	2,267,094	2,722,888	(232,831)
Increase (decrease) in payroll payable	24,306	11,713	36,019	(942)
Increase (decrease) in retainage payable	(20,000)	29,258	9,258	-
Decrease in guaranty deposits	(59,950)	(133,354)	(193,304)	-
Increase (decrease) in compensated absences	36,178	(21,056)	15,122	(66)
Decrease in deferred inflow from leases	-	(176,547)	(176,547)	-
Net cash provided by (used for) operating activities	<u>\$ 2,831,332</u>	<u>\$ 20,524,525</u>	<u>\$ 23,355,857</u>	<u>\$ 1,355,182</u>
NONCASH ACTIVITIES:				
Donated water and sewer distribution systems	\$ -	\$ 5,358,576	\$ 5,358,576	\$ -
Change in unrealized loss on investments	\$ (205,411)	\$ (830,262)	\$ (1,035,673)	\$ (29,766)

See notes to financial statements.

THE CITY OF NORMAN, OKLAHOMA

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS JUNE 30, 2024

	Pension Trust Fund	Custodial Fund
ASSETS		
Cash and cash equivalents	\$ -	\$ 6,616
Investments		
Mutual funds	120,214,125	-
U.S. Agencies	-	3,584
Interest receivable	-	45
Due from other funds	-	88
Loans to 401(a) Plan participants	<u>3,779,072</u>	<u>-</u>
Total assets	<u>\$ 123,993,197</u>	<u>\$ 10,333</u>
LIABILITIES AND NET POSITION		
Funds held for others	\$ -	\$ 10,333
Net position restricted for defined benefit pensions	140,689	-
Net position restricted for defined contribution pensions	<u>123,852,508</u>	<u>-</u>
Total liabilities and net position	<u>\$ 123,993,197</u>	<u>\$ 10,333</u>

See notes to financial statements.

THE CITY OF NORMAN, OKLAHOMA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS FOR THE YEAR ENDED JUNE 30, 2024

	Pension Trust Fund	Custodial Fund
ADDITIONS:		
Contributions:		
Employer	\$ 3,347,041	\$ -
Employee	<u>2,998,270</u>	<u>-</u>
Total contributions	6,345,311	-
Investment income	<u>19,874,580</u>	<u>514</u>
Total additions	<u>26,219,891</u>	<u>514</u>
DEDUCTIONS:		
Pension benefits paid	9,374,382	-
Administration costs	<u>(161,769)</u>	<u>-</u>
Total deductions	<u>9,212,613</u>	<u>-</u>
NET DECREASE IN FIDUCIARY NET POSITION	17,007,278	514
Net position:		
Beginning of year	<u>106,985,919</u>	<u>9,819</u>
End of year	<u>\$ 123,993,197</u>	<u>\$ 10,333</u>

See notes to financial statements.

THE CITY OF NORMAN, OKLAHOMA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the City of Norman, Oklahoma (the “City”) conform to accounting principles generally accepted in the United States of America for state and local governments. Generally accepted accounting principles for municipalities are defined as those principles promulgated by the Governmental Accounting Standards Board (“GASB”). The following represent the more significant accounting and reporting policies and practices of the City.

Reporting Entity - The City is a municipal corporation governed by an elected mayor and eight-member council. The accompanying financial statements present the government and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City’s operations and therefore data from these units are combined with data of the City. Each blended component unit has a June 30 year end.

Blended Component Units - The Norman Municipal Authority (“NMA”) was established in April 1965. Activities of the NMA include sanitation services for the City. The governing body of the NMA is the same as the City’s governing body. The City is the sole beneficiary of the NMA and receives all trust properties and resulting revenues upon retirement of all trust indebtedness. The City maintains all accounting records. The NMA is reported as an enterprise fund and does not issue separate financial statements.

The Norman Utilities Authority (“NUA”) was established February 2, 1970. Activities of the NUA include financing and operating certain utility systems for the City. The governing body of the NUA is the same as the City’s governing body. The City is the sole beneficiary of the NUA and receives all trust properties upon termination. The City maintains all accounting records. The NUA is presented as an enterprise fund and does not issue separate financial statements.

The Norman Tax Increment Finance Authority (“NTIF”) was established July 11, 2006. Activities of the NTIF include financing Tax Increment Financing District #2 – University North Park and Tax Increment Financing District #3 – Center City. The governing body of the NTIF is the same as the City’s governing body. The City is the sole beneficiary of the NTIF and receives all trust properties upon termination. The City maintains all accounting records. The NTIF is presented within the Capital Project Fund in the governmental funds balance sheet and does not issue separate financial statements.

The Norman Economic Development Authority (“NEDA”) was established June 12, 2012. Activities of the NEDA include financing and operating economic development activities for the City. The governing body of the NEDA is the same as the City’s governing body. The City is the sole beneficiary of the NEDA and receives all trust properties upon termination. The City maintains all accounting records. As of June 30, 2024, NEDA had no transactions.

Basis of presentation –The City follows Governmental Accounting Standards Board (“GASB”) statements in the preparation of its financial statements. Additional information regarding the basis of accounting and the differences in presentation are contained in the Management’s Discussion and Analysis, which preceded the financial statements.

Government-wide and fund financial statements – The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues and other nonexchange transactions are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Measurement focus, basis of accounting, and financial statement presentation – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Sales taxes, excise taxes, franchise taxes, property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

General Fund - The General Fund is the principal fund of the City which accounts for the general operations of the City and all other financial transactions not reported in other funds.

Public Safety Sales Tax Fund – A special revenue fund established to receive revenues from a special half-cent sales tax dedicated to public safety activities.

Special Grants Fund – Established to account for revenues and expenditures of other miscellaneous grants received from various sources.

Capital Projects Fund - The Capital Projects Fund is used to account for all major capital improvements which have been financed by designated resources, except those accounted for in the Norman Forward Fund or proprietary funds. Activities of the NTIF are included in this fund.

NORMAN FORWARD Fund – A capital projects fund established to receive revenues from a special half-cent sales tax dedicated to quality-of-life projects including multiple recreation facilities, libraries, parks, athletic venues, public art, trails, and swim complexes.

The City reports the following non-major governmental funds:

Debt Service Fund - The Debt Service Fund accounts for the accumulation of financial resources that are restricted or assigned for the payment of interest and principal on the general long-term debt of the City, other than debt service payments made by enterprise funds. Ad valorem taxes and interest earned on investments of the Debt Service Fund are used for the payment of principal, interest and commission to fiscal agents on the City’s general obligation bonds and judgments.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of government grants or specific revenue sources (other than grants applicable to enterprise fund activities, expendable trusts or major capital projects) that are legally restricted, committed or assigned to expenditures for specified purposes. The City has nine nonmajor special revenue funds including:

- *Norman Room Tax Fund* - Established by City ordinance to receive revenues from the City hotel/motel occupancy tax. Tax receipts are required to be used for promoting and fostering convention and tourism development in the City.
- *Community Development Fund* - Established to account for the City’s Community Development Block Grants, Home Ownership Made Easy (“HOME”) Grants, Rental Rehabilitation and Emergency Shelter Grants received from the US Department of Housing and Urban Development (“HUD”).
- *Park Land Fund* - Established by City ordinance to receive revenues from developer fees dedicated to the acquisition of park land around the City.
- *Young Family Athletic Center (YFAC) Fund* - Established to account for the activities of the YFAC facility.
- *Seizures and Restitutions Fund* - Established to account for the revenue available as a result of property seizures resulting from criminal investigations.
- *Cleet Fund* - Established to account for revenue derived by provision of State law to be utilized for law enforcement education and training.
- *Transit and Parking Fund* - Established to account for revenues and expenditures from transit and parking services.

- *Westwood Fund* - Established to account for revenues and expenditures from the operation of Westwood Park recreational facilities.
- *Art in Public Places Fund* - Established to account for donations made to provide public art displays throughout the City.

The City reports the following major proprietary funds:

Norman Municipal Authority – A blended component unit established to account for the City’s sanitation services.

Norman Utilities Authority – A blended component unit established to account for the water and wastewater utility systems for the City.

Risk Management Internal Service Fund – Established to account for the resources utilized by departments to provide for the self-insurance of Workers’ Compensation and Unemployment Insurance and to pay claims and receive premiums on insurance for employee health and property loss on a long-term cost-reimbursement basis.

The City reports the following fiduciary funds:

Pension Trust Funds - The Pension Trust Funds are used to account for the receipt, investment and distribution of retirement contributions to the Annuity Pool portion of the Employee Retirement System of the City. The Employee Retirement System Annuity Pool is a contributory defined benefit plan. The Pension Trust Funds are also used to account for the receipt, investment and distribution of retirement contributions from the City and employees to the Section 401(a) portion of the Employee Retirement System of the City. The Section 401(a) plan is a defined contribution plan for qualifying City employees.

Custodial Funds - Custodial Funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the City holds for others in a custodial capacity and are not required to be reported in pension trust funds, investment trust funds, or private purpose trust funds because the City does not have administration involvement or direct financial involvement and the assets were not derived from the City’s provision of goods or services. The City has one custodial fund, the Centennial Fund, which was created to account for assets held for the City’s firefighters to develop a yearbook celebrating the centennial anniversary of the City of Norman Firefighters.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to the general rule are payments-in-lieu of taxes and other charges between the government’s enterprise funds. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported in governmental funds as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments that are restricted to meeting the operational or capital requirements of a particular function or segment. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of

the City's enterprise funds are charges to customers for sales and services. Operating expenses for the enterprise funds and the internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Accounting Policies – The City's significant accounting policies related to the following financial statement categories are summarized below:

Assets, Liabilities, and Fund Equity

- a. *Cash and Cash Equivalents* - The City considers all highly liquid investments with an original maturity of three months or less when purchased to be cash and cash equivalents.
- b. *Pooled Cash and Investments* - The City Charter requires all cash belonging to the City to be placed in the custody of the Financial Services Department of the City. A "Pooled Cash" concept is used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amounts. Investments are allocated to the individual participating funds based upon a percentage determined by the Financial Services Department of the City. An interfund receivable/payable is recognized if the allocation of investments to a particular fund exceeds the fund's pooled cash amount before the allocation of the pooled investments.

Purchases and maturities of the pooled investments, as reported in the fund's statement of cash flows, are allocated to the participating proprietary funds based on their portion of total pooled investments.

- c. *Investments* – Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties. The City considers quoted market price at June 30, 2024, to be the fair value of its investments.

Oklahoma Statutes authorize the City to invest in obligations of the United States government, its agencies and instrumentalities; collateralized or insured certificates of deposit and other evidences of deposit at banks, savings banks, savings and loan associations and credit unions located in this state, or fully insured certificates of deposit at banks, savings banks, savings and loan associations and credit unions located out of state; negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings bank, a savings and loan association or a state-licensed branch of a foreign bank; prime banker's acceptances which are eligible for purchase by the Federal Reserve System and which do not exceed 270 days' maturity; prime commercial paper which shall not have a maturity that exceeds 180 days nor represent more than 10% of the outstanding paper of an issuing corporation; repurchase agreements that have underlying collateral consisting of those items specified above; and money market funds regulated by the Securities and Exchange Commission and which investments consist of those items noted above.

The Pension Trust Fund is invested based on guidelines established by its separate Board of Trustees.

- d. *Receivables and payables* – In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.
- e. *Interfund Receivables and Payables* – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either

“due to / due from other funds” (i.e., the current portion of interfund loans) or “advances to / from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to / from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

- f. *Restricted Assets* – Restricted assets include cash and investments of both governmental activities and business-type activities that are legally restricted as to their use. The restricted assets are primarily related to debt trustee accounts and guaranty deposits.
- g. *Capital Assets* – Capital assets, which include property, plant and equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,500 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, the majority of which generally consist of donated land and infrastructure which are recorded in the governmental funds and donated water and sewer distribution systems which are recorded in the proprietary funds, at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Land and construction in progress are not depreciated. The other property, plant, equipment and infrastructure are depreciated using the straight line method over the following estimated useful lives:

Buildings	40 – 65 years
Infrastructure	25 – 50 years
Improvements other than buildings & infrastructure	10 – 20 years
Machinery and equipment	3 – 20 years
Vehicles	3 – 7 years

- h. *Lease Assets* – Lease assets are initially recorded at the initial measurement of the lease liability, plus lease payments made at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease, plus initial direct costs that are ancillary to place the asset into service. Lease assets are amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.
- i. *Capital and Lease Asset Impairment* – The City evaluates capital and lease assets for impairment whenever events or circumstances indicate a significant, unexpected decline in the service utility of a capital or lease asset has occurred. If a capital or lease asset is tested for impairment and the magnitude of the decline in service utility is significant and unexpected, the capital asset historical cost and related accumulated depreciation are decreased proportionately such that the net decrease equals the impairment loss. No asset impairment was recognized during the year ended June 30, 2024.
- j. *Inventory* – The City records parts and fuel inventory within the General Fund and golf shop merchandise within the Westwood Fund. Parts inventory and golf shop inventory are valued at actual cost using the first-in/first out method. Fuel inventory is recorded using average cost. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

- k. *Long-term Debt* – In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt is reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, and losses on refunding are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed during the current period.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

- l. *Liability for Incurred Claims* - The liability for incurred claims represents estimated claims (including future claim adjustment expenses) incurred but unpaid for workers compensation, group medical and dental, and unemployment claims as of the fiscal year end. The estimate includes claims reported as of June 30, 2024, as well as an estimated amount representing claims incurred but not reported. The City utilizes the services of an actuary in computation of the incurred but unpaid workers compensation portion of the liability.
- m. *Claims and Judgments Payable* - Under state law, judgments against the City can be paid over three years or can be paid immediately. The General Fund pays all claims and judgments. A liability has been recorded within the government-wide statements for claims and judgments payable. A liability for these amounts is reported in governmental funds when they become due and payable.
- n. *Compensated Absences* - Under the terms of union contracts and City personnel policies, City employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is paid for vacation leave accumulated and vested accumulated sick leave. Vesting of sick leave by employees and the maximum number of hours that can be accumulated for vacation and sick leave are dependent upon an employee's years of service. Upon retirement, one-half of accumulated sick leave is converted to vacation time, subject to the above limitation for maximum compensation for unused compensated absences.

A liability has been recorded within the government-wide and proprietary financial statements for accrued vacation and sick leave and certain salary related payments associated with the payment of compensated absences. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

- o. *Unearned Revenues* – The City received federal Coronavirus State and Local Fiscal Recovery Funds (CSLFR) as part of the American Rescue Plan Act (ARPA). The funding was received in advance of meeting certain eligibility requirements that must be met prior to being recognized as revenues. The City records these funds as an unearned revenue liability until the funds are expended in accordance with the required grant terms.
- p. *Fund Equity* – In the government-wide financial statements, equity is classified as net position and displayed in three components:
1. *Net investment in capital assets* – Consists of capital and lease assets, net of accumulated depreciation and amortization and reduced by the outstanding balances of any notes or other borrowings attributable to those assets.

2. *Restricted net position* – Consists of net position with constraints placed on the use either by external groups, such as grantors or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.
3. *Unrestricted net position* – All other assets that do not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted net positions are available for use, generally it is the City’s policy to use restricted resources first. For projects funded with tax-exempt debt proceeds and other sources, the debt proceeds are used first.

Governmental fund equity is classified as fund balance. Fund balance is further classified as follows and based on the nature of any limitations requiring the use of resources for specific purposes.

- a) *Nonspendable* – Includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements.
- b) *Restricted* – Includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- c) *Committed* – Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the City through formal action of the highest level of decision making authority. The City Council is the highest level of decision making authority that can, by adoption of an Ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action by City Council is taken (the adoption of another ordinance) to remove or revise the limitation.
- d) *Assigned* – Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The City Council may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.
- e) *Unassigned* – Includes the residual balance of the General Fund that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes with the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance.

When both restricted and unrestricted sources (the total of committed, assigned, and unassigned fund balance) are available for use, generally it is the City’s policy to use restricted resources first. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Cost Sharing Defined Benefit Pension Plans

The City participates in two cost-sharing multiple-employer defined benefit pension plans, the Oklahoma Firefighters Pension & Retirement System (OFPRS) and the Oklahoma Police Pension and Retirement System (OPPRS) (the Plans). For purposes of measuring the net pension asset, liability, deferred outflows of resources and deferred inflows of resources related to the pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Defined Benefit Other Postemployment Benefit Plan

The City has a single-employer defined benefit other postemployment benefit (OPEB) plan, (the OPEB Plan). For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, these line items have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

Deferred outflows/inflows of resources

Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City has a deferred outflow for a bond refunding, which is the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred or amortized to interest expense over the shorter of the life of the refunded or new debt. In addition, the City has deferred outflows related to pensions or other post employment benefits (OPEB), See Note 4(b) and 4(c) for additional information.

Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The City has a deferred inflow related to pensions, OPEB plans and leases. See Note 4(b) and 4(c) for additional information.

Revenues, Expenditures and Expenses

- a. *Property Tax Revenue* - Property taxes attach an enforceable lien on property as of January 1. Taxes are levied annually on November 1 and are due one-half by December 31 and one-half by March 31. The Tax Assessor's office bills and collects the property taxes and remits to the City its portion. Property taxes not paid prior to April are considered delinquent. Such delinquent tax payments have not historically been material. Delinquent tax payments are received throughout the year and are recognized as revenue in the year received, except for those received within 60 days of year end, which are recognized as revenues as of June 30, 2024 in both the government-wide and fund financial statements.
- b. *Sales Taxes* - Sales taxes are collected by vendors and required to be remitted to the State of Oklahoma by the 20th of the month following collection. The tax is then paid to the City by the 10th of the next month. A two month lag exists between collection by the vendor and payment to the City by the State. Revenue received in July and August from sales made in May and June, respectively, is available for prior year expenses and is accrued in both the government-wide and fund financial statements.

- c. *Charges for Service* – Charges for services consist primarily of charges made by the General Fund for services such as motor pool usage, printing, accounting, data processing, facilities usage and other benefits provided to the other funds of the City.
- d. *Intergovernmental Revenues/Capital Grants Earned* - Revenues from Federal and State operating grants are recognized when expenditures are made. Similarly, capital grants are considered earned when the expenditures are made. The earned portion of capital grants in Proprietary Funds is treated as a capital contribution within the statement of revenues, expenses and changes in fund net position.
- e. *Investment Earnings* - Investment earnings on pooled cash and investments are allocated on a pro-rata basis to the City’s funds based on the percentage of each fund’s average month-end pooled cash balance.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position – The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable and net pension and OPEB liabilities (including related deferred outflows/inflows of resources), are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$242,175,253 difference are as follows:

General obligation bonds payable	\$ 114,502,827
Sales tax revenue notes payable	77,856,562
Compensated absences	9,920,979
Leases asset	(719,591)
Leases payable	748,172
Total OPEB liability	7,277,038
Net pension asset	(1,176,968)
Net pension liability	54,883,506
Deferred outflows of resources	(29,501,662)
Deferred inflow of resources	6,860,599
Accrued interest payable	<u>1,523,791</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 242,175,253</u>

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities – The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net *changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$33,054,468 difference are as follows:

Capital outlay	\$ 59,860,064
Depreciation expense	<u>(26,805,596)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 33,054,468</u>

Another element of that reconciliation states that “Contributed capital assets (land, buildings, and infrastructure) and other miscellaneous capital asset transactions recorded in government-wide financial statements but not recorded in fund level financial statements.” The details of this \$12,180,288 difference are as follows:

Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.	\$ 14,531,493
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In the statement of activities, only the gain on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital asset sold.	(575,007)
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The statement of activities reports gains arising from the trade-in of existing capital assets to acquire new capital assets. Conversely, governmental funds do not report any gain or loss on a trade-in of capital assets.	<u>(1,776,198)</u>
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Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 12,180,288</u>
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Another element of that reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in the governmental funds.” The details of this \$458,368 difference are as follows:

Change in accrued interest payable	\$ (13,535)
Change in net pension and total OPEB liability	686,003
Change in lease payable	(7,186)
Change in debt issuance premium or discount	<u>(206,914)</u>
Net adjustment to increase net change in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 458,368</u>

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting - The City Manager is required by City Charter and the Oklahoma Municipal Budget Act to prepare and submit an annual budget to the City Council. A budget is prepared and legally adopted for the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund. These budgets are prepared on a cash basis for revenues, except for accrued interest receivable and other receivables. For budget purposes, expenditures include amounts paid and encumbered, as well as amounts in accounts payable at the end of the fiscal year. Purchase orders, contracts and other commitments for the expenditure of funds are recorded as encumbrances to reserve a portion of the applicable appropriation.

Budgeted expenditures and encumbrances for the budgeted funds cannot exceed the estimated revenues and fund balance, and it is unlawful for the City to create or authorize creation of a deficit in any of these funds. Budgetary control is exercised by function at the fund level. These functional categories include salaries and benefits; supplies and materials; services and maintenance; debt service; and capital outlay. Amendments must be approved by the City Council. The City Manager is authorized to transfer budgeted appropriations within individual funds, but cannot alter the appropriations on a fund level without City Council approval. Supplemental appropriations within all funds by the City Council during the fiscal year ended June 30, 2024 amounted to \$17,764,268. Unencumbered appropriations lapse at year end while encumbered appropriations are carried over to the ensuing fiscal year until utilized or canceled and are classified within the restricted, committed or assigned fund balance category, as appropriate, based on the criteria of the fund balance classifications.

Oklahoma Statutes also require the City Council each year to make an ad valorem tax levy for a sinking fund (Debt Service Fund) which shall, with cash and investments in the fund, be sufficient to pay all the bonded indebtedness, interest and one-third of all outstanding judgments coming due in the following year.

4. DETAIL NOTES ON ALL FUNDS

Deposits and Investments

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. The City’s policy for collateralization is that pledged securities will have a market value of at least 102% of the value of funds on deposit and that collateral be limited to either 1) U.S. Treasury, agency and instrumentality securities or 2) direct debt obligations of municipalities, counties, and school districts in Oklahoma. As of June 30, 2024, none of the City’s bank balance of \$110,948,683 was exposed to custodial credit risk. Approximately \$10,415,000 in uninvested cash was in trustee accounts and not considered to be uncollateralized. As of June 30, 2024, the City’s carrying balance of these deposits was \$119,897,818.

Interest Rate Risk – As of June 30, 2024, the City had the following investments subject to interest rate risk:

Investment Type	Fair Value	Weighted Average Maturity (Years)
Money Market Mutual Funds	\$ 93,778,897	0.05
U.S. Treasury Notes	14,761,740	0.39
Federal Home Loan Bank	9,964,675	0.27
Federal Farm Credit Bank	12,286,500	0.39
Tennessee Valley Authority	<u>10,283,900</u>	1.34
Total fair value	<u>\$ 141,075,712</u>	
Portfolio weighted average maturity		0.22

In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting investment maturities to not more than ten years from the date of purchase.

The following schedules reconcile the carrying amounts of deposits and investments above to the government-wide statement of net position:

Primary Government:

Carrying value of deposits -		
Pooled and nonpooled funds	\$	119,897,818
Money market mutual funds		93,778,897
Less: Certificates of deposits classified as investments		<u>(4,221,486)</u>
	\$	<u>209,455,229</u>
Cash as reported on the government-wide statement of net position -		
Cash and cash equivalents	\$	114,745,836
Restricted cash and cash equivalents - current		91,727,354
Restricted cash and cash equivalents - long-term		<u>2,982,039</u>
	\$	<u>209,455,229</u>
Carrying value of investments -		
Pooled and nonpooled funds	\$	141,075,712
Site development certificate of deposits		4,221,486
Less: Money market mutual funds classified as cash equivalent		<u>(93,778,897)</u>
	\$	<u>51,518,301</u>
As reported on the government-wide statement of net position -		
Investments	\$	48,296,815
Restricted investments - current		<u>3,221,486</u>
	\$	<u>51,518,301</u>

Credit Risk –The City’s investment policy does not cover credit risk. The City’s investments as of June 30, 2024 were rated by Moody’s Investor Service and Standard & Poor’s as follows:

	<u>Moody's</u>	<u>S & P</u>
Federal Farm Credit Bank	Aaa	AA+
Federal Home Loan Bank	Aaa	AA+
Tennessee Valley Authority	Aaa	AA+
U.S. Treasury Notes	Aaa	AA+
Money Market Mutual Funds	Unrated	Unrated

Concentration of Credit Risk – The City’s investment policy places no limit on the amount the City may invest in any one issuer. More than 5% of the City’s investments are in two money market mutual funds; the Federated Hermes Government Obligations Tax Managed Fund and the Cavanal Hill Government Securities Fund which represents 7% and 57% of the City’s total investments, respectively.

Fiduciary Funds – The City’s fiduciary funds are not included in the risks and amounts identified above and are invested in mutual funds traded on public exchanges and have substantially the same risks as the primary government.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. It is the City’s policy to maintain investment securities that are insured or registered in the City’s name and held by the City or its agent in the City’s name whenever possible. As of June 30, 2024, the City’s investment were not exposed to custodial credit risk as all of the City’s investments were registered in the name of the City and held by a counterparty.

Investments Measured at Fair Value

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of June 30, 2024:

- US Treasury securities of \$14,761,740 are valued using quoted market prices (Level 1 inputs).
- Federal government agencies securities of \$32,535,075 are valued using quoted market prices of similar assets in an active market (Level 2 inputs).
- Money market mutual funds of \$93,778,897 are valued using quoted market prices (Level 1 inputs).
- Mutual funds of \$120,214,125 reported in the Statement of Fiduciary Net Position are valued using quoted market prices (Level 1 inputs).

Amount Due From Federal Government - The amount shown in both the government-wide and fund financial statements as due from the Federal government represents \$2,503,752 of allowable expenditures under various direct and pass through grants for which the City has requested reimbursement.

Interfund receivables and payables – Interfund receivables and payables for the year ended June 30, 2024:

<u>Fund Name</u>	<u>Due from other funds</u>	<u>Due to other funds</u>
General Fund	\$ 248,913	\$ -
Public Safety Sales Tax Fund	-	591,331
Special Grants Fund	55,875	-
Capital Projects Fund	155,690	-
Nonmajor Governmental Fund	168,027	728,396
Norman Forward Fund	23,801	-
Norman Municipal Authority	80,233	-
Norman Utilities Authority	567,229	-
Internal Service Fund	19,959	-
	<u>\$ 1,319,727</u>	<u>\$ 1,319,727</u>

Transfers - Transfers for the year ended June 30, 2024 consisted of the following:

<u>Transfers In</u>							
<u>Transfers</u>	<u>General</u>	<u>Capital</u>	<u>Norman</u>	<u>Special</u>	<u>Nonmajor</u>	<u>Internal</u>	<u>Total</u>
<u>Out</u>	<u>Fund</u>	<u>Projects</u>	<u>Forward</u>	<u>Grants</u>	<u>Governmental</u>	<u>Service</u>	<u>Transfers</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Out</u>
General Fund	\$ -	\$ 405,000	\$ -	\$ -	\$ 1,359,871	\$ -	\$ 1,764,871
Nonmajor Governmental Funds	-	1,258,058	-	-	-	263,069	1,521,127
Special Grants Fund	-	2,655,572	-	-	-	-	2,655,572
Capital Projects Fund	9,402,319	-	-	2,991,594	129,179	-	12,523,092
Norman Forward Fund	377,998	-	-	-	35,000	-	412,998
Internal Service Fund	3,375	-	-	-	373,193	-	376,568
Enterprise Funds	<u>2,025,750</u>	-	-	-	-	-	<u>2,025,750</u>
Total Transfers In	<u>\$ 11,809,442</u>	<u>\$ 4,318,630</u>	<u>\$ -</u>	<u>\$ 2,991,594</u>	<u>\$ 1,897,243</u>	<u>\$ 263,069</u>	<u>\$ 21,279,978</u>

Transfers are used for varying reasons including but not limited to moving unrestricted general fund revenues to finance various programs that the City must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

The most significant transfers were initiated by the City for the following reasons:

- The Capital Projects Fund transferred \$9,317,234 to the General Fund to pay for the purchase of vehicles and equipment and fund street maintenance projects.
- The General Fund transferred \$791,772 to the Transit & Parking Fund for financial support.
- The Enterprise Funds transferred \$2,025,750 to the General Fund as a fee in lieu of franchise fees.

Leases Receivable – The City leases space on its water towers to various cellular companies, the terms of which expire September 2025. Payments increase three percent (3%) annually. The leases were measured based upon the 3% increase at lease commencement. The City leases land for stand-alone towers to various cellular companies, the terms of which expire April 2026 through June 2026. Payments increase three percent (3%) annually. The leases were measured based upon the 3% increase at lease commencement.

Revenue recognized under lease contracts during the year ended June 30, 2024 was \$176,546 which includes both lease revenue and interest.

Capital Assets – Capital asset activity for the fiscal year ended June 30, 2024 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 75,725,662	\$ 3,048,932	\$ -	\$ 78,774,594
Construction in progress	96,891,043	47,297,669	(71,754,635)	72,434,077
Capital assets, being depreciated:				
Buildings	94,481,643	65,653,908	-	160,135,551
Improvements other than buildings	44,667,626	950,678	(9,983)	45,608,321
Machinery and equipment	64,940,676	4,078,484	(2,894,286)	66,124,874
Vehicles	29,244,947	9,786,923	(968,913)	38,062,957
Infrastructure	<u>687,582,517</u>	<u>15,153,530</u>	<u>(2,083,360)</u>	<u>700,652,687</u>
Totals at historical cost	<u>1,093,534,114</u>	<u>145,970,124</u>	<u>(77,711,177)</u>	<u>1,161,793,061</u>
Less accumulated depreciation				
Buildings	(27,753,249)	(2,942,070)	-	(30,695,319)
Improvements other than buildings	(23,661,820)	(1,709,522)	9,983	(25,361,359)
Machinery and equipment	(43,939,454)	(4,508,780)	2,736,269	(45,711,965)
Vehicles	(19,683,517)	(2,581,738)	858,215	(21,407,040)
Infrastructure	<u>(416,326,855)</u>	<u>(14,886,548)</u>	<u>-</u>	<u>(431,213,403)</u>
Total accumulated depreciation	<u>(531,364,895)</u>	<u>(26,628,658)</u>	<u>3,604,467</u>	<u>(554,389,086)</u>
Governmental activities capital assets, net	<u>\$ 562,169,219</u>	<u>\$ 119,341,466</u>	<u>\$ (74,106,710)</u>	<u>\$ 607,403,975</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 5,192,120	\$ -	\$ -	\$ 5,192,120
Construction in progress	32,559,292	5,622,102	(12,773,487)	25,407,907
Capital assets, being depreciated:				
Buildings and improvements	239,555,411	17,532,682	(446,517)	256,641,576
Machinery and equipment	<u>257,272,257</u>	<u>5,802,034</u>	<u>(2,440,289)</u>	<u>260,634,002</u>
Totals at historical cost	<u>534,579,080</u>	<u>28,956,818</u>	<u>(15,660,293)</u>	<u>547,875,605</u>
Less accumulated depreciation				
Buildings and improvements	(126,556,438)	(7,103,919)	335,082	(133,325,275)
Machinery and equipment	<u>(113,677,618)</u>	<u>(11,789,715)</u>	<u>2,348,172</u>	<u>(123,119,161)</u>
Total accumulated depreciation	<u>(240,234,056)</u>	<u>(18,893,634)</u>	<u>2,683,254</u>	<u>(256,444,436)</u>
Business-type activities capital assets, net	<u>\$ 294,345,024</u>	<u>\$ 10,063,184</u>	<u>\$ (12,977,039)</u>	<u>\$ 291,431,169</u>

Lease Assets –Activity for the fiscal year ended June 30, 2024 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Lease assets, being amortized:				
Buildings	\$ 1,105,584	\$ -	\$ -	\$ 1,105,584
Machinery and equipment	40,245	-	-	40,245
Totals	<u>1,145,829</u>	<u>-</u>	<u>-</u>	<u>1,145,829</u>
Less accumulated amortization				
Buildings	(221,502)	(167,530)	-	(389,032)
Machinery and equipment	(27,798)	(9,408)	-	(37,206)
Total accumulated amortization	<u>(249,300)</u>	<u>(176,938)</u>	<u>-</u>	<u>(426,238)</u>
Governmental activities lease assets, net	<u>\$ 896,529</u>	<u>\$ (176,938)</u>	<u>\$ -</u>	<u>\$ 719,591</u>
Business-type activities:				
Lease assets, being amortized:				
Land	\$ 1,000,828	\$ -	\$ -	\$ 1,000,828
Machinery and equipment	5,597	-	-	5,597
Totals at historical cost	<u>1,006,425</u>	<u>-</u>	<u>-</u>	<u>1,006,425</u>
Less accumulated amortization				
Land	(182,145)	(61,277)	-	(243,422)
Machinery and equipment	(2,982)	(426)	-	(3,408)
Total accumulated amortization	<u>(185,127)</u>	<u>(61,703)</u>	<u>-</u>	<u>(246,830)</u>
Business-type activities lease assets, net	<u>\$ 821,298</u>	<u>\$ (61,703)</u>	<u>\$ -</u>	<u>\$ 759,595</u>

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$2,842,844
Planning	21,308
City controller	112,743
Parks and recreation	2,264,883
Public works	17,086,126
Public service	202
Public safety	4,477,490
Total depreciation and amortization expense – governmental activities	<u>\$26,805,596</u>
Business-type activities:	
Utilities authority	\$16,840,542
Sanitation services	2,114,795
Total depreciation and amortization expense – business-type activities	<u>\$18,955,337</u>

Pension Plan Obligations - Each qualified employee participates in one of the three retirement plans in which the City participates. These are The Employee Retirement System of the City of Norman, The Oklahoma Firefighters Pension and Retirement System, and The Oklahoma Police Pension and Retirement System. The City does not maintain the accounting records, hold the investments nor administer the firefighters’ or police retirement funds. The police officers’ and firefighters’ plans are statewide systems administered by the State of Oklahoma. The municipal employees’ plan is managed by a separate board of trustees, and the assets are held in custody and administered by two asset managers.

Pension Plan

The City participates in three pension retirement plans:

- Employee Retirement System of the City of Norman – A single-employer employee retirement system.
- Oklahoma Firefighters Pension & Retirement System (OFPRS) – A statewide cost-sharing multiple-employer defined benefit pension plan.
- Oklahoma Police Pension & Retirement System (OPPRS) – A statewide cost-sharing multiple-employer defined benefit pension plan.

The aggregate total for all pension-related items for all defined benefit plans is as follows:

	<u>Governmental Activities</u>
<i>Pension expense</i>	
Employee Retirement System	(\$23,737)
OFPRS	9,098,387
OPPRS	3,179,097
	<u>12,253,747</u>
 <i>Net pension liability (asset)</i>	
Employee Retirement System	\$0
OFPRS	54,883,506
OPPRS	(1,176,968)
	<u>\$53,706,538</u>
 <i>Deferred outflows of resources</i>	
Employee Retirement System	\$0
OFPRS	17,754,734
OPPRS	11,144,408
	<u>\$28,899,142</u>
 <i>Deferred inflows of resources</i>	
Employee Retirement System	\$0
OFPRS	1,660,245
OPPRS	2,498,210
	<u>\$4,158,455</u>

A summary of significant data for each of the retirement plans follows:

- a. *Employee Retirement System of the City of Norman - Plan Description* - The Employee Retirement System (“ERS”) of the City of Norman is a single-employer public employee retirement system which was established on November 1, 1967 by a City ordinance and amended on January 29, 1985 and July 1, 1991. The ERS was originally established as a defined benefit plan. On July 1, 1991, the City converted that portion of the ERS which related to unretired participants to a money purchase plan under Section 401(a) of the Internal Revenue Code (the “401(a) Plan”). An amount equal to the greater of the participants vested benefits under the ERS or their account balance in the ERS was transferred to a participant account in the 401(a) Plan. The portion of the ERS that relates to retired participants at July 1, 1991 (“the Annuity Pool”) remains in existence to pay benefits to those retired employees receiving benefits at July 1, 1991. The activities of the Annuity Pool and the 401(a) Plan are recorded in separate Pension Trust Funds which are included within the City’s financial statements.

The ERS does not issue a stand-alone financial report. Overall the defined benefit portion of the ERS plan is not entricial to the City’s financial statement as a whole. Therefore the information provided is for informational purposes only and is not intended to comply with the provisions of GASB Statement 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement 27*.

The ERS is managed by a Board of Trustees, composed of six members, meeting once a quarter. Members by position include the City Manager, Finance Director and Personnel Director. One additional member is elected by the City Council and the final two members are elected by the American Federation of State, County and Municipal Employees Union membership.

Basis of Accounting – The ERS’s financial statements are prepared using the accrual basis of accounting. Employer and plan member contributions are recognized in the period that the contributions are due. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan.

Method Used to Value Investments – ERS plan investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have an established market are reported at estimated fair value.

As of June 30, 2024, and for the year ended, the ERS held no securities issued by the City or other related parties.

1. *Annuity Pool* - As of July 1, 2023, the date of the last actuarial study, the Annuity Pool participants included five retirees and other beneficiaries who are entitled retirement benefits including a death benefit equal to a lump sum amount equal to the normal retirement as projected for a ten year period of time.

At July 1, 2023 the Actuarial Accrued Liability for the Annuity Pool was \$132,785 and the market value of assets in the Annuity Pool was \$163,919. The actuarial assumptions included (a) 7.25% investment rate of return (net of administrative expenses), (b) no projected salary increases, and (c) no cost of living increases. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The City did not contribute to the plan in 2024. The City will make future contributions as needed to make benefit payments should present plan assets be insufficient to do so.

2. *The 401(a) Plan* - The 401(a) Plan is a money purchase defined contribution plan under section 401(a) of the Internal Revenue Code. All non-voluntary contributions have been designated by the City as “picked up contributions” pursuant to Internal Revenue Code section 414(h)(2) and are treated as employer contributions for federal income tax purposes.

The City’s payroll for employees covered by the 401(a) Plan for the year ended June 30, 2024 was \$39,381,076, and total City payroll was \$74,008,827.

Substantially all full-time, non-uniformed employees of the City are required to participate in the 401(a) Plan. At June 30, 2024, there were 667 plan participants. Participants are required to contribute 6.5% of their compensation to the 401(a) Plan each pay period. This contribution is matched by the City at a rate of 8.5% of payroll. Administrative costs are financed through investment earnings. Participants become vested in the City’s contribution as follows:

Years of Service	Vesting Percentage
Less than 2	0%
2	25%
3	50%
4	75%
5	100%

The amount forfeited for the year ended June 30, 2024 was \$129,447. Contributions to the 401(a) Plan for 2024 were \$5,907,165. The contributions expressed in dollars and percent of covered payroll were: City - \$3,347,393, 8.5%, participants - \$2,559,772, 6.5%. The contribution requirements are in accordance with the City ordinance. Plan provisions and contribution requirements are established and may be amended by the City Council.

Trend Information

Fiscal Year	401(a) Plan	
	City's Required Contribution	City's Percentage Contributed
2022	2,830,104	100%
2023	3,100,324	100%
2023	3,347,393	100%

Financial Reports – Neither the Annuity Pool nor the 401(a) Plan issues stand-alone financial reports and are not included in the report of a public employee retirement system or a report of another entity. Their financial statements are as follows:

Statement of Net Position
June 30, 2024

Assets	Annuity Pool Fund	401(a) Plan Fund	Total
Investments - mutual funds	\$ 140,689	\$ 120,073,436	\$ 120,214,125
Loans to 401(a) Plan participants	-	3,779,072	3,779,072
Total assets	<u>\$ 140,689</u>	<u>\$ 123,852,508</u>	<u>\$ 123,993,197</u>
Liabilities and Net Position			
Net position restricted for pension benefits	\$ 140,689	\$ 123,852,508	\$ 123,993,197
Total liabilities and net position	<u>\$ 140,689</u>	<u>\$ 123,852,508</u>	<u>\$ 123,993,197</u>

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2024

	Annuity Pool Fund	401(a) Plan Fund	Total
Additions:			
Contributions - employer	\$ -	\$ 3,347,041	\$ 3,347,041
Contributions - employee	-	2,998,270	2,998,270
Investment income (loss)	15,374	19,859,206	19,874,580
Total additions	<u>15,374</u>	<u>26,204,517</u>	<u>26,219,891</u>
Deductions:			
Pension benefits paid	38,432	9,335,950	9,374,382
Administration costs	679	(162,448)	(161,769)
Total deductions	<u>39,111</u>	<u>9,173,502</u>	<u>9,212,613</u>
Net increase (decrease)	(23,737)	17,031,015	17,007,278
Net position restricted for pension and retirement benefits:			
Beginning of year	<u>164,426</u>	<u>106,821,493</u>	<u>106,985,919</u>
End of year	<u>\$ 140,689</u>	<u>\$ 123,852,508</u>	<u>\$ 123,993,197</u>

b. *Oklahoma Firefighters Pension and Retirement System (OFPRS)*

Plan Description - Members of the City's Fire Department are covered by the Oklahoma Firefighters Pension and Retirement System (OFPRS), which is a statewide cost sharing multiple-employer public employee retirement system (the OFPRS Plan). The plan is administered by a board of trustees (the Board) appointed under state statute. Benefit provisions are contained in the Plan document and were established and can be amended by action of the OFPRS' board of trustees. The plan issues a publicly available financial report that can be obtained at www.ok.gov/fprs/.

Benefits Provided - In general, the OFPRS Plan provides defined retirement benefits based on members' final average compensation, age, and term of service. In addition, the retirement program provides for benefits upon disability and to survivors upon death of eligible members.

The Plan's benefits are established and amended by state statute. Retirement provisions are as follows:

Hired Prior to November 1, 2013 – Normal retirement is attained upon completing 20 years of service. The normal retirement benefit is equal to 50% of the member's final average compensation. Final average compensation is defined as the monthly average of the highest 30 consecutive months of the last 60 months of participating service.

Hired After November 1, 2013 - Normal retirement is attained upon completing 22 years of service. The normal retirement benefit is equal to 55% of the member's final average compensation. Final average compensation is defined as the monthly average of the highest 30 consecutive months of the last 60 months of participating service. Also must be age 50 to begin receiving benefits.

All firefighters are eligible for immediate disability benefits. For paid firefighters, the disability in-the-line-of-duty benefit for firefighters with less than 20 years of service is equal to 50% of final average monthly compensation, based on the most recent 30 months of service. For firefighters with over 20 years of service, a disability in-the-line-of-duty is calculated based on 2.5% of final average monthly compensation, based on the most recent 30 months, per year of service, with a maximum of 30 years of service. For disabilities not-in-the-line-of-duty, the benefit is limited to only those with less than 20 years of service and is 50% of final average monthly compensation, based on the most recent 60-month salary as opposed to 30 months.

A \$5,000 lump sum death benefit is payable to the qualified spouse or designated recipient upon the participant's death. The \$5,000 death benefit does not apply to members electing the vested benefit.

Firefighters hired prior to November 1, 2013, with 20 or more years of service may elect to participate in the Oklahoma Firefighters Deferred Retirement Option Plan (the "Deferred Option Plan"). Firefighters hired after November 1, 2013, with 22 or more years of service may elect to participate in the Deferred Option Plan. Active participation (having benefit payments credited to the account) in the Deferred Option Plan shall not exceed 5 years. Under the Deferred Option Plan, retirement benefits are calculated based on compensation and service at the time of election. The retirement benefits plus half of the municipal contributions on behalf of the participant are deposited into a deferred retirement account. The Deferred Option Plan accounts are credited with interest at a rate of 2% below the rate of return on the investment portfolio of the Plan, with a guaranteed minimum interest rate equal to the assumed actuarial interest rate of 7.5%, as approved by the Board. The participant is no longer required to make contributions. Upon retirement, the firefighter receives his/her monthly retirement benefit as calculated at the time of election. The member can elect to either leave the account balance accumulated in the Deferred Option Plan account or they can elect to have the balance paid to them either as a lump sum or in specified monthly payments. If the member elects to leave their account balance in the Deferred Option Plan account, they will continue to earn interest on their balance at the rate described above; however, no more benefit payments will be credited to their account. The member can leave their account balance in the Deferred Option Plan account until the age of 70½. When the member reaches 70½ years of age, they must either begin receiving regular monthly payments, based on the annuity method, or a lump sum distribution.

The Deferred Option Plan was modified effective November 1, 2013, to limit post-retirement interest for new members to a rate of return on the portfolio, less a 1% administrative fee. In addition, the members participating must withdraw all money by the age of 70½ .

In the 2003 Legislative Session, Senate Bill 286 and House Bill 1464 created a "Back" DROP for members of the System effective July 1, 2003. The "Back" DROP is a modified deferred retirement option plan. The "Back" DROP allows the member flexibility by not having to commit to terminate employment within 5 years. Once a member has met their normal retirement period of 20 years for those hired prior to November 1, 2013, and 22 years for those hired after November 1, 2013, the member can choose, upon retirement, to be treated as if the member had entered into the Deferred Option Plan. A member, however, cannot receive credit to the Deferred Option Plan account based upon any years prior to when the member reached their normal retirement date. Once a member is ready to retire, the member can make the election to participate in the "Back" DROP and can receive a Deferred Option Plan benefit based upon up to 5 years of participation. The member's regular retirement benefit will not take into account any years of service credited to the "Back" DROP. Firefighters with 20 years of service or who were receiving pension benefits as of May 26, 1983, are entitled to post-retirement adjustments equal to one-half the increase or decrease for top-step firefighters. Pensions will not be adjusted below the level at which the firefighter retired.

Contributions – The Board has the authority to establish and amend the contribution requirements of the City and active employees. Members of the OFPRS are required to pay 9% of their base pay to the pension plan until they reach 20 years of service, after which no contributions are required. The City is contractually required to pay 14% of base salary. For the year ended June 30, 2024, the total contribution to the system amounted to \$3,614,762 of which \$2,200,441 was made by the City and \$1,414,321 was made by the employees. These contributions represent 14% (City) and 9% (member) of covered payroll, actuarially determined as an amount that is expected to finance the costs of benefits earned by employees during the year, with any additional amount to finance any unfunded accrued liability. The total amount contributed to the system by the State of Oklahoma on behalf of the City was approximately \$4,306,000 and does not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the City reported a liability of \$54,883,506, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2023, the City's proportion was 4.253710%

For the year ended June 30, 2024, the City recognized pension expense of \$9,098,387. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,527,172	\$ 69,677
Changes of assumptions or other inputs	-	88,001
Employer change in proportion and differences between contributions recognized and proportionate share of contributions	5,406,510	1,502,567
Net difference between projected and actual earnings on pension plan investments	3,620,611	-
City's contributions subsequent to the measurement date	<u>2,200,441</u>	<u>-</u>
Total	<u>\$ 17,754,734</u>	<u>\$ 1,660,245</u>

At June 30, 2024, the City reported \$2,200,441 as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources totaling \$13,894,048 related to pensions will be recognized as a (reduction) or increase in pension expense as follows:

2025	\$ 4,012,632
2026	1,987,584
2027	7,397,556
2028	<u>496,276</u>
	<u>\$ 13,894,048</u>

Actuarial Assumptions – The total pension liability in the July 1, 2022, actuarial valuations was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%, compounded annually
Salary increases	2.75% to 10.5%, average, including inflation
Ad hoc cost of living adjustments	Half of the dollar amount of a 2.75%
	Assumed increase in base pay for retirees with 20 years of service as of May 26, 1983, no increase afterwards
Investment rate of return	7.5%, net of pension plan investment expense

Mortality rates were based on the Pub-2010 Public Safety Table with generational mortality improvement using MP-2018 (RP-2000 Blue Collar Healthy Combined with generational mortality

improvement using Scale AA for healthy lives and no mortality improvement for disabled lives in 2018).

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	20%	5.80%
Domestic Equity	42%	9.49%
International Equity	20%	11.55%
Real Estate	10%	8.48%
Other Assets	<u>8%</u>	6.47%
	100%	

Discount Rate – The single discount rate used to measure the total pension liability was 7.5% for the measurement period ended June 30, 2023. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that participating employer contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The City’s proportionate share of the net pension liability has been calculated using a discount rate of 7.5%. The following presents the City’s proportionate share of the net pension liability calculated using a discount rate 1% higher and 1% lower than the current rate.

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
City's proportionate share of the net pension liability	\$ 71,515,589	\$ 54,883,506	\$ 40,974,698

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued OFPRS Plan financial report, which can be located at www.ok.gov/fprs/.

c. *Oklahoma Police Pension and Retirement System (OPPRS)*

Plan Description - Members of the City’s Police Department are covered by the Oklahoma Police Pension and Retirement System (OPPRS), which is a statewide cost sharing multiple-employer public employee retirement system (the OPPRS Plan). The plan is administered by a board of trustees (the Board) appointed under state statute. Benefit provisions are contained in the Plan document and were established and can be amended by action of the OPPRS’ board of trustees. The plan issues a publicly available financial report that can be obtained at www.ok.gov/OPPRS/.

Benefits Provided – In general, the OPPRS Plan provides defined retirement benefits based on members’ final average compensation, age, and term of service. In addition, the retirement program provides for benefits upon disability and to survivors upon death of eligible members. The Plan’s benefits are established and amended by state statute. Retirement provisions are as follows:

- The normal retirement date under the Plan is the date upon which the participant completes 20 years of credited service, regardless of age. Participants become vested upon completing 10 years of credited service as a contributing participant of the Plan. No vesting occurs prior to completing 10 years of credited service. Participants’ contributions are refundable, without interest, upon termination prior to normal retirement. Participants who have completed 10 years of credited service may elect a vested benefit in lieu of having their accumulated contributions refunded. If the vested benefit is elected, the participant is entitled to a monthly retirement benefit commencing on the date the participant reaches 50 years of age or the date the participant would have had 20 years of credited service had employment continued uninterrupted, whichever is later.
- Monthly retirement benefits are calculated at 2.5% of the final average salary (defined as the average paid base salary of the officer over the highest 30 consecutive months of the last 60 months of credited service) multiplied by the years of credited service, with a maximum of 30 years of credited service considered.
- Monthly benefits for participants due to permanent disability incurred in the line of duty are 2.5% of the participants’ final average salary multiplied by 20 years. This disability benefit is reduced by stated percentages for partial disability based on the percentage of impairment. After 10 years of credited service, participants who retire due to disability incurred from any cause are eligible for a monthly benefit based on 2.5% of their final average salary multiplied by the years of service. This disability benefit is also reduced by stated percentages for partial disability based on the percentage of impairment. Effective July 1, 1998, once a disability benefit is granted to a participant, that participant is no longer allowed to apply for an increase in the dollar amount of the benefit at a subsequent date.
- Survivor’s benefits are payable in full to the participant’s beneficiary upon the death of a retired participant. The beneficiary of any active participant killed in the line of duty is entitled to a pension benefit. Effective July 1, 1999, a \$5,000 death benefit is also paid, in addition to any survivor’s pension benefits under the Plan, to the participant’s beneficiary or estate for active or retired members.

- The Deferred Option allows participants otherwise eligible for a normal retirement benefit to defer terminating employment and drawing retirement benefits for a period not to exceed 5 years. Under the Deferred Option, retirement benefits are calculated based on compensation and service at the time of election and a separate account is established for each participant. During the participation period, the employee's retirement benefit is credited to the participant's account along with a portion of the employer's contribution and interest. Interest is credited at a rate of 2% below the rate of return on the investment portfolio of the Plan, with a guaranteed minimum interest equal to the assumed actuarial interest of 7.5%. Employee contributions cease once participation in the Deferred Option is elected. At the conclusion of participation in the Deferred Option, the participant will receive the balance in the separate account under payment terms allowed by the Deferred Option and will then begin receiving retirement benefit payments as calculated at the time of election.
- In the 2003 Legislative Session, Senate Bill 688 and House Bill 1464 created a "Back" DROP for members of the System. The "Back" DROP is a modified deferred retirement option plan. The "Back" DROP allows the member flexibility by not having to commit to terminate employment within 5 years. Once a member has met their normal retirement period of 20 years, the member can choose, upon retirement, to be treated as if the member had entered into the "Back" DROP. A member, however, cannot receive credit to the "Back" DROP account based upon any years prior to when the member reached their normal retirement date. Once a member is ready to retire, the member can make the election to participate in the "Back" DROP and can receive a "Back" DROP benefit based upon up to 5 years of participation. The member's regular retirement benefit will not take into account any years of service credited to the "Back" DROP.
- In 2006, the Board approved a method of payment called the Deferred Option Payout Provision (the "Payout Provision"). The Payout Provision allows a retired member who has completed participation in the Deferred Option or the "Back" DROP the ability to leave their account balance in the Plan. The retired member's account balance will be commingled and reinvested with the total assets, and therefore the member will not be able to direct their personal investments. Written election must be made to the Board no more than 30 days following the termination of employment.
- Upon participating in the Payout Provision, a retired member shall not be guaranteed a minimum rate of return on their investment. A retired member shall earn interest on their account as follows:
 - a) The retired member shall earn two percentage points below the net annual rate of return of the investment portfolio of the System.
 - b) If the portfolio earns less than a 2% rate of return, but more than zero, the retired member shall earn zero percentage points.
 - c) If the portfolio earns less than zero percentage points, there shall be a deduction from the retired member's balance equal to the net annual rate of return of the investment portfolio of the System.

Interest as earned above shall be credited to the retired member's account.

The Oklahoma Legislature has the authority to grant percentage increases or special one-time payments to persons receiving benefits from the Plan. Additionally, certain retirees are entitled to receive a cost-of-living adjustment (COLA) when a COLA is granted to active police officers in the retiree's city. Participants eligible to receive both types of benefit increases are to receive the greater of the legislative increase or the benefit increase the participant would receive pursuant to the COLA provision.

Contributions – The Board has the authority to establish and amend the contribution requirements of the City and active employees. Members of the OPPRS are required to pay 8% of their base pay to the pension plan. The City is contractually required to pay 13% of base salary. For the year ended June 30, 2024, the total contribution to the system amounted to \$3,310,325 of which \$2,052,139 was made by the City and \$1,258,186 was made by the employees. These contributions represent 13% (City) and 8% (member) of covered payroll, actuarially determined as an amount that is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The total amount contributed to the system by the State of Oklahoma on behalf of the City was approximately \$1,713,000 and does not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2024, the City reported an asset of \$1,176,968, for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2023, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2023. The City's proportion of the net pension asset was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2023, the City's proportion was 3.8539%

For the year ended June 30, 2024, the City recognized pension expense of \$3,179,097. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,221,951	\$ 181,516
Change in assumptions or other inputs	-	2,196,933
Employer change in proportion and differences between contributions recognized and proportionate share of contributions	38,918	119,761
Net difference between projected and actual earnings on pension plan investments	5,831,400	-
City's contributions subsequent to the measurement date	<u>2,052,139</u>	<u>-</u>
Total	<u>\$ 11,144,408</u>	<u>\$ 2,498,210</u>

At June 30, 2024, the City reported \$2,052,139 as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources totaling \$6,594,059 related to pensions will be recognized as a (reduction) or increase in pension expense as follows:

2025	\$ 1,073,565
2026	(31,806)
2027	4,539,849
2028	1,029,836
2029	<u>(17,384)</u>
	<u>\$ 6,594,059</u>

Actuarial Assumptions – The total pension liability in the July 1, 2022, actuarial valuations was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%, compounded annually
Salary increases	3.5% to 12%, average, including inflation
Cost of living adjustments	Police officers eligible to receive increased benefits according to repealed Section 50-120 of Title 11 of the Oklahoma Statutes pursuant to a court order receive an adjustment of 1/3 to 1/2 of the increase or decrease of any adjustment to the base salary of a regular police officer, based on an increase in base salary of 3.5% (wage

Investment rate of return (inflation).
7.5%, net of pension plan investment expense.

Mortality rates were based as follows:

Active and Inactive Vested Members and Health Retirees – PubS-2010 Employee (Below Median) Mortality Table with rates set forward two years and projected generationally using SOA Scale MP-2021.

Beneficiaries – Pub-2010 Contingent Survivor (Below Median) Mortality Table with rates set forward two years and projected generationally using SOA Scale MP-2021.

Disabled Retirees – Pub-2010 Disabled Retiree Mortality Table with rates projected to 2023 using SOA Scale MP-2021.

The actuarial assumptions used in the July 1, 2023 valuation was based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	20%	5.78%
Domestic Equity	35%	7.73%
International Equity	15%	11.55%
Real Estate	15%	7.66%
Private Equity	10%	11.64%
Other Assets	<u>5%</u>	0.00%
	100%	

Discount Rate – The single discount rate used to measure the total pension liability was 7.5% for the measurement period ended June 30, 2023. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that participating employer contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate – The City’s proportionate share of the net pension liability (asset) has been

calculated using a discount rate of 7.5%. The following presents the City’s proportionate share of the net pension liability (asset) calculated using a discount rate 1% higher and 1% lower than the current rate.

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
City's proportionate share of the net pension liability (asset)	\$ 11,112,643	\$ (1,176,968)	\$ (11,582,434)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued OPPRS Plan financial report, which can be located at www.ok.gov/OPPRS/.

Other Postemployment Benefits

Plan Description – The City provides postemployment healthcare benefits (OPEB) for retired employees and their dependents through the City of Norman Postretirement Medical Plan (the Plan), a single-employer defined benefit healthcare plan. The benefits, coverage levels, employee contributions and employer contributions are governed by the City and can be amended by the City through its personnel manual and union contracts.

Benefits Provided – The City provides postretirement healthcare benefits to its retirees. The Plan covers all current retirees who elected postretirement medical coverage through the City and future retired general employees, police officers and firefighters.

All healthcare benefits are provided through the City’s self insured health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services and prescriptions. General employees are eligible for membership in the Plan if they retire from the City with eight years of service and with age and service totaling 70 points. Police officers and firefighters are eligible for benefits under the Plan if they retire from the City with 20 years of service. Coverage for dependants can continue upon the death of the retiree. Spouses of employees who die in active service eligible for benefits can receive coverage.

Membership – At July 1, 2021, membership consisted of:

Retirees and beneficiaries currently receiving benefits	66
Terminated employees entitled to benefits but not yet receiving them	0
Active employees	<u>720</u>
Total	<u>786</u>

Funding Policy – The plan participants are responsible for paying the full cost of their medical premium and the City is responsible for the claims and expenses in excess of participant contributions. As of June 30, 2023, no assets have been accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The net claims and expenses paid by the City are funded on a pay-as-you-go basis.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At June 30, 2023, the City reported a liability of \$7,168,667. The total OPEB liability was measured as of June 30, 2023, the total OPEB liability was determined by an actuarial

valuation at July 1, 2021 calculated based on the discount rate and actuarial assumptions and was then projected forward to the measurement date. No actuarial experience study has been performed.

For the year ended June 30, 2023, the City recognized OPEB expense of (\$350,382). At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ (654,086)	\$ 741,313
Change in assumptions or other inputs	<u>(3,076,286)</u>	<u>53,753</u>
Total	<u>\$ (3,730,372)</u>	<u>\$ 795,066</u>

At June 30, 2023, amounts reported as deferred outflows of resources and deferred inflows of resources totaling \$2,935,306 related to OPEB will be recognized as a (reduction) or increase in OPEB expense as follows:

2023	\$ (927,943)
2024	(952,091)
2025	(436,300)
2026	(417,105)
2027	(189,019)
Thereafter	<u>(12,848)</u>
	<u>\$ (2,935,306)</u>

Actuarial Assumptions – The total OPEB liability in the July 1, 2021, actuarial valuations was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry Age Normal
Amortization method	
Level percent or level dollar	Level percent
Closed, open, or layered periods	Open
Amortization period at July 1, 2021	30 years
Amortization growth rate	2.50%
Inflation	2.40%
Discount rate for valuing liabilities	3.54%, based on the Bond Buyer 20 year General Obligation Municipal Index
Healthcare cost trend rates	5.7%/5.5% for non-Medicare/Medicare claims in 2021, gradually decreasing to an ultimate rate of 3.8%/3.8% for 2073 and beyond. 4% for dental claims in 2021 and and gradually decreasing to an

Mortality rates

ultimate rate of 3.8% for 2073 and beyond for AFSCME and non-union participants: Pub-2010 General mortality tables for employees, retirees and contingent survivors, projected generationally using scale MP-2019. For FOP and IAAF participants: Pub-2010 Safety mortality tables for employees, retirees and contingent survivors, projected generationally using scale MP-2019.

	Changes in Total OPEB Liability
Balance, beginning of year, July 1, 2022	\$ 7,060,296
Changes for the year:	
Service Cost	267,698
Interest on total OPEB Liability	253,522
Effect of economic/demographic gains or losses	-
Effect of assumptions changes or inputs	(77,228)
Benefit payments	<u>(335,621)</u>
Net changes	<u>108,371</u>
Balance, end of year, June 30, 2023	<u>\$ 7,168,667</u>

Sensitivity of the City's Total OPEB Liability to Changes in the Discount Rate – The City's total OPEB liability has been calculated using a discount rate of 3.65%. The following presents the City's total OPEB liability calculated using a discount rate 1% higher and 1% lower than the current rate.

	1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
Total OPEB liability	\$ 7,910,027	\$ 7,168,667	\$ 6,512,450

Sensitivity of the City's Total OPEB Liability to Changes in the current healthcare cost trend rates – The City's total OPEB liability has been calculated using a current healthcare cost trend rate (see assumptions). The following presents the City's total OPEB liability calculated using a current healthcare cost trend rate 1% higher and 1% lower than the current rate.

	1% Decrease	Current Rate	1% Increase
Total OPEB liability	\$ 6,257,068	\$ 7,168,667	\$ 8,262,183

Guaranty Deposits - At June 30, 2024, the guaranty deposit accounts of the City included the following deposit liabilities:

Governmental activities:

Oil and gas drilling escrow	\$239,600
Site improvements	6,886,806
Contractor's escrow	97,618
Park improvement	8,615
Court fines and bond deposits	40,032
Others	<u>483,101</u>
 Total governmental activities	 <u>\$7,755,772</u>

Business-type activities:

Utility deposits	<u>\$1,699,240</u>
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The above liabilities and related cash and cash equivalents have been presented as restricted assets in both the government-wide and fund financial statements.

Long-Term Debt

- a. *General Obligation Bonds* - General obligation bonds have been approved by the voters and issued by the City for various municipal improvements. These bonds are required to be fully paid within 25 years from the date of issue and are backed by the full faith and credit of the City.

Bonds, backed by property taxes, whose proceeds are dedicated to streets, rights-of-way, and limited access facilities, together with outstanding judgments against the City, are limited in total by State statute to 10 percent of the net assessed valuation of taxable property in the City. At June 30, 2024, the net assessed valuation approximated \$1,375,000,000 or \$1.4 billion. The City had no such bonds outstanding at June 30, 2024. There is no such limit on the issuance of other types of general obligation bonds.

General obligation bonds outstanding as of June 30, 2024 are as follows:

\$20,050,000 2012D General Obligation bonds (publicly traded), due in annual installments of \$1,055,000 to \$1,060,000 beginning December 1, 2014 through December 1, 2032 at interest rates ranging from 2.5% to 3.0% (for various street reconstruction project)	\$ 9,500,000
\$22,525,000 2015 General Obligation bonds (publicly traded), due in annual installments of \$1,185,000 to \$1,195,000 beginning June 1, 2017 through June 1, 2035 at interest rates ranging from 0.5% to 4.00% (for various street reconstruction projects)	13,045,000
\$7,775,000 2016A General Obligation bonds (publicly traded), due in annual installments of \$365,000 to \$795,000 beginning June 1, 2017 through July 1, 2027 at interest rates ranging from 4.0% to 5.0% (for refunding of the City's Series 2005A and 2007A Combined Purpose Bonds)	1,525,000
\$20,000,000 2019B General Obligation bonds (publicly traded), due in annual installments of \$1,050,000 to \$1,100,000 beginning June 1, 2021 through June 1, 2039 at interest rates ranging from 2.0% to 3.0% (for various street reconstruction projects)	15,800,000
\$11,250,000 2020A General Obligation bonds (publicly traded), due in annual installments of \$590,000 to \$630,000 beginning August 1, 2021 through August 1, 2040 at interest rates ranging from 2.0% to 2.125% (for a building renovation project)	10,070,000
\$13,500,000 2021 General Obligation bonds (publicly traded), due in annual installments of \$3,375,000 beginning June 1, 2022 through June 1, 2026 at interest rates ranging from 0.25% to 1.5% (for various street reconstruction projects)	6,750,000
\$26,000,000 2023A General Obligation bonds (publicly traded), due in annual installments of \$1,365,000 to \$1,430,000 beginning May 1, 2025 through May 1, 2043 at interest rates ranging from 3% to 4% (for various street reconstruction projects)	26,000,000
\$13,500,000 2023B General Obligation bonds (publicly traded), due in annual installments of \$1,365,000 to \$1,430,000 beginning May 1, 2025 through May 1, 2043 at interest rates ranging from 2.72% to 3.87% (for various street reconstruction projects)	13,500,000
\$16,000,000 2024A General Obligation bonds (publicly traded), due in annual installments of \$840,000 to \$880,000 beginning April 1, 2026 through April 1, 2044 at interest rates ranging from 3% to 4% (for various street reconstruction projects)	<u>16,000,000</u>
Total general obligation bonds	<u>\$ 112,190,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 12,785,000	\$ 3,391,336	\$ 16,176,336
2026	13,205,000	3,062,234	16,267,234
2027	9,825,000	2,727,653	12,552,653
2028	9,460,000	2,430,396	11,890,396
2029	6,085,000	2,116,281	8,201,281
2030 – 2034	29,375,000	7,906,751	37,281,751
2035– 2039	20,470,000	3,855,628	24,325,628
2040 - 2044	<u>10,985,000</u>	<u>920,577</u>	<u>11,905,577</u>
Total	<u>\$ 112,190,000</u>	<u>\$ 26,410,856</u>	<u>\$ 138,600,856</u>

b. *Notes Payable* - Notes payable as of June 30, 2024 are as follows:

\$17,505,000 Norman Utilities Authority, Utility Revenue Notes, Refunding Series 2015 (direct placement), due in annual installments of \$730,000 to \$1,315,000 from November 1, 2015 to November 1, 2026, at an interest rate of 2.13%	3,595,000
\$22,825,000 Norman Municipal Authority Revenue Note, Taxable Series 2015 (direct placement), due in annual payments ranging from \$900,000 to \$1,185,000 beginning September 1, 2016 through March 1, 2027. The loan has a 2.33% interest rate.	6,885,000
\$43,160,000 Norman Municipal Authority Revenue Note, Taxable Series 2015B (direct placement), due in annual payments ranging from \$500,000 to \$5,845,000 beginning January 1, 2017 through January 1, 2029. The loan has a 2.98% interest rate.	27,980,000
\$30,950,000 Norman Municipal Authority Revenue Note, Taxable Series 2017 (direct placement), due in annual payments ranging from \$400,000 to \$3,450,000 beginning January 1, 2018 through July 1, 2030. The loan has a 3.00% interest rate.	22,450,000
\$9,380,000 Norman Utilities Authority Revenue Note, Refunding Series 2016, due in annual installments ranging from \$190,000 to \$755,000 beginning September 1, 2016 through September 1, 2030. The loan has a 2.23% interest rate.	4,630,000
\$22,250,000 Norman Municipal Authority Revenue Note, Taxable Series 2020 (direct placement), due in annual payments ranging from \$900,000 to \$5,000,000 beginning July 1, 2021 through July 1, 2031. The loan has a 2.29% interest rate.	17,350,000
\$22,250,000 Norman Municipal Authority Hotel/Motel Revenue Note, Taxable Series 2021 (direct placement), due in annual payments ranging from \$149,000 to \$216,000 beginning March 1, 2022 through September 1, 2031. The loan has a 1.89% interest rate.	3,010,000
\$304,092 Norman Municipal Authority Loan (direct placement), due in annual payments of \$71,692.50 beginning June 15, 2023 through June 15, 2027. The loan has a 8.97% interest rate.	181,562

Authorized, but not issued, \$8,250,000 Norman Tax Increment Finance Authority Norman University North Park Project Plan Tax Apportionment Revenue Note, Series 2011 (direct placement), due in annual installments beginning July 1, 2012 through June 30, 2031, at interest rates not to exceed 8%.

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Authorized, but not issued, \$8,250,000 Norman Tax Increment Finance Authority Norman University North Park Project Plan Revenue Note, Series 2011 (direct placement), due in annual installments beginning July 1, 2012 through June 30, 2031, at interest rates not to exceed 8%.

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Total notes payable \$ 86,081,562

Annual debt service requirements to maturity for direct placement notes payable are as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 13,502,364	\$ 2,214,791	\$ 15,717,155
2026	13,800,496	1,873,914	15,674,410
2027	14,175,108	1,526,100	15,701,208
2028	11,748,548	1,184,175	12,932,723
2029	12,336,812	885,865	13,222,677
2030 – 2034	28,494,246	1,134,087	29,628,333
2035 – 2039	4,191,202	228,622	4,419,824
2040	4,332,786	58,154	4,390,940
Less unfunded notes *	<u>(16,500,000)</u>	<u>-</u>	<u>(16,500,000)</u>
Total	<u>\$ 86,081,562</u>	<u>\$ 9,105,708</u>	<u>\$ 95,187,270</u>

Certain of the bonds may be called for redemption prior to maturity at the option of NUA/NMA in accordance with the redemption terms stated in the bond indentures. In the event of a default, the bonds shall become due and payable on demand in an amount equal to the principal outstanding plus all interest accrued thereon and which will accrue thereon the date of payment, provided upon written concurrence of all the Credit Facility Providers, if any.

b. *Oklahoma Water Resource Board (OWRB) Notes Payable* – OWRB notes payable as of June 30, 2024 are as follows:

\$4,964,024 Clean Water SRF direct borrowing loan payable to the OWRB due in annual installments ranging between \$212,595 and \$349,740 beginning September 15, 2013 through March 15, 2031. The loan has a 2.91% interest rate. \$ 2,246,007

\$50,300,000 Clean Water SRF direct borrowing loan payable to the OWRB due in annual installments ranging from \$1,410,000 to \$3,880,000 beginning March 15, 2015 and ending September 15, 2029. The loan has a 1.75% interest rate with a .5% administration fee 12,720,561

Authorized, but not fully issued, \$31,000,000 Drinking Water SRF direct borrowing loan payable to the OWRB due in annual payments ranging from \$1,140,000 to \$1,935,000 beginning October 1, 2019 through October 1, 2039. The loan has a 2.82% interest rate. 24,182,252

\$12,000,000 Drinking Water direct borrowing loan payable to the OWRB due in annual payments ranging from \$300,000 to \$865,000 beginning October 1, 2019 through October 1, 2038. The loan has an interest rate ranging from 3.2% to 5.2%. 9,970,000

\$15,000,000 Clean Water direct borrowing loan payable to the OWRB due in annual payments ranging from \$362,000 to \$1,057,000 beginning March 15, 2025 through September 15, 2041. The loan has an interest rate of 2.53%. 187,500

\$5,000,000 Clean Water direct borrowing loan payable to the OWRB due in annual payments ranging from \$69,100 to \$271,500 beginning March 15, 2026 through September 15, 2050. The loan has an interest rate of 2.82%. 74,500

Total OWRB loans payable \$ 49,380,820

Annual debt service requirements to maturity for notes payable are as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 5,984,318	\$ 1,771,028	\$ 7,755,346
2026	6,579,949	1,733,774	8,313,723
2027	6,823,788	1,591,483	8,415,271
2028	5,100,222	1,410,210	6,510,432
2029	3,319,989	1,288,581	4,608,570
2030 – 2034	17,012,216	4,948,553	21,960,769
2035 – 2039	18,935,738	2,287,860	21,223,598
2040 – 2044	3,704,600	424,563	4,129,163
2045 – 2049	1,247,800	159,007	1,406,807
2050 – 2051	410,200	11,814	422,014
Less unfunded notes *	<u>(19,738,000)</u>	<u>-</u>	<u>(19,738,000)</u>
Total	<u>\$ 49,380,820</u>	<u>\$ 15,626,873</u>	<u>\$ 65,007,693</u>

- d. *Applicability of Federal Arbitration Regulations* – Debt issuances of the City and Authorities issued after the Tax Reform Act of 1986 are subject to the federal arbitration regulations. The arbitration rebate regulations require that all earnings from the investment of gross proceeds of a bond issue in excess of the amount that could have been earned had the yield on the investment been equal to the yield on the bonds be remitted to the federal government. These carry strict penalties for noncompliance including taxability of interest retroactive to the date of the issue. The City’s management believes the City is in compliance with these rules and regulations. By letter dated October 26, 2021, the City received notice from the IRS that its \$22,825,000 Sales Tax Revenue Note, Series 2015, was selected for an examination. The City did have an arbitration tax rebate review prepared by an external specialist for the period of June 9, 2015 to June 9, 2020 in which no tax was owed to the IRS. As of the date of the auditor’s report, the examination was still in progress.

* - Relates to \$16,500,000 of the Norman TIF Notes Payable, \$14,812,500 of the 2022 OWRB SRF loan payable and \$4,925,500 of the 2024 SRF loan payable.

Lease Liabilities

The City leases copier equipment, office space and land for water wells, the terms of which expire in various years through 2040.

The following is a schedule by year of payments under the government-type leases as of June 30, 2024:

Fiscal Year	Principal	Interest	Total
2025	\$ 171,865	\$ 14,001	\$ 185,866
2026	142,480	10,677	153,157
2027	145,315	7,602	152,917
2028	55,171	5,548	60,719
2029	56,418	4,339	60,757
2030-2032	<u>176,923</u>	<u>5,586</u>	<u>182,509</u>
Total	<u>\$ 748,172</u>	<u>\$ 47,753</u>	<u>\$ 795,925</u>

The following is a schedule by year of payments under the business-type leases as of June 30, 2024:

Fiscal Year	Principal	Interest	Total
2025	\$ 53,987	\$ 11,743	\$ 65,730
2026	55,130	10,916	66,046
2027	56,807	10,064	66,871
2028	53,655	9,257	62,912
2029	50,434	8,436	58,870
2030-2034	276,101	30,039	306,140
2035-2039	249,699	8,167	257,866
2040	<u>5,587</u>	<u>9</u>	<u>5,596</u>
Total	<u>\$ 801,400</u>	<u>\$ 88,631</u>	<u>\$ 890,031</u>

Changes in Long-term Liabilities – Long-term liability activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 104,240,000	\$ 16,000,000	\$ (8,050,000)	\$ 112,190,000	\$ 12,785,000
Issuance premium/ (discount)	<u>2,118,538</u>	<u>486,552</u>	<u>(292,263)</u>	<u>2,312,827</u>	<u>-</u>
Total bonds payable	106,358,538	16,486,552	(8,342,263)	114,502,827	12,785,000
Sales tax revenue notes	87,885,000	232,400	(10,260,838)	77,856,562	11,422,364
Leases payable	917,627	-	(169,455)	748,172	171,865
Liability for incurred claims	3,800,000	-	-	3,800,000	1,200,000
Total OPEB liability	7,168,667	108,371	-	7,277,038	110,000
Net pension liability	49,269,045	5,614,461	-	54,883,506	-
Compensated absences	<u>9,208,040</u>	<u>772,296</u>	<u>-</u>	<u>9,980,336</u>	<u>693,450</u>
Government activity long-term liabilities	<u>\$ 264,606,917</u>	<u>\$ 23,214,080</u>	<u>\$ (18,772,556)</u>	<u>\$ 269,048,441</u>	<u>\$ 26,382,679</u>
Business-type activities:					
Notes payable	\$ 10,255,000	\$ -	\$ (2,030,000)	\$ 8,225,000	\$ 2,080,000
Less deferred amounts:					
For issuance premium and (discount)	<u>(7,131)</u>	<u>1,783</u>	<u>-</u>	<u>(5,348)</u>	<u>-</u>
Total notes payable	10,247,869	1,783	(2,030,000)	8,219,652	2,080,000
OWRB loans payable	54,588,773	74,500	(5,282,453)	49,380,820	5,622,318
Leases payable	854,588	-	(53,188)	801,400	53,987
Compensated absences	<u>1,273,843</u>	<u>15,122</u>	<u>-</u>	<u>1,288,965</u>	<u>88,177</u>
Business-type activity long-term liabilities	<u>\$ 66,110,485</u>	<u>\$ 91,405</u>	<u>\$ (7,312,453)</u>	<u>\$ 59,690,837</u>	<u>\$ 7,844,482</u>

For governmental activities, liability for incurred claims, compensated absences, net pension liability and total OPEB liability are generally liquidated by the General Fund.

5. FUND BALANCE

The following table shows the fund balance classifications as shown on the governmental funds balance sheet as of June 30, 2024:

	General	Public Safety Sales Tax	Spl Grants Fund	Capital Projects	Norman Forward	Other Governmental Funds	Total Governmental Funds
FUND BALANCES							
Nonspendable:							
Inventory	\$ 141,925	\$ -	\$ -	\$ -	\$ -	\$ 110,204	\$ 252,129
Restricted:							
Debt service reserve	-	-	-	-	-	9,520,373	9,520,373
Arts and humanities	-	-	-	-	-	883	883
Grant activities	-	-	-	-	-	3,438,486	3,438,486
Bond capital projects	-	-	-	68,102,963	-	-	68,102,963
Other capital projects	-	-	-	25,886,128	4,754,488	2,145,297	32,785,913
Seizures	-	-	-	-	-	1,947,906	1,947,906
Transit & Parking	-	-	-	-	-	1,324,687	1,324,687
Public safety	-	4,212,539	-	-	-	-	4,212,539
Parks and recreation	-	-	-	-	-	-	-
Assessment District	-	-	-	478,000	-	-	478,000
Committed:							
Economic stabilization	4,750,438	-	-	-	-	-	4,750,438
Assigned:							
Other capital projects	-	-	-	5,087,805	3,336,579	496,575	8,920,959
Grant activities	-	-	4,898,852	-	-	-	4,898,852
Orders on purchase	4,572,631	-	-	-	-	-	4,572,631
Unassigned:	<u>22,420,434</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(110,204)</u>	<u>22,310,230</u>
Total fund balances	<u>\$ 31,885,428</u>	<u>\$ 4,212,539</u>	<u>\$ 4,898,852</u>	<u>\$ 99,554,896</u>	<u>\$ 8,091,067</u>	<u>\$ 18,874,207</u>	<u>\$ 167,516,989</u>

On June 28, 2011, the City adopted ordinance O-1011-58 changing the City's reserve policy. The ordinance establishes that the General Fund will have an unappropriated reserve of at least three percent (3%) of annually budgeted expenditures, in addition to an appropriated emergency reserve of one percent (1%) of annually budgeted expenditures. In addition, the ordinance establishes the Net Revenue Stabilization Fund (i.e., "Rainy Day Fund") which has a targeted balance of not less than four and a half percent (4.5%) but not more than six percent (6%) of annually budgeted General Fund expenditures. Further, expenditures of the reserved amounts may occur only when specific circumstances exist. As of June 30, 2024 the Rainy Day Fund had a balance of \$4,450,438.

6. RISK MANAGEMENT

The City is self-insured against the following risks:

- Employee health claims to a maximum liability of \$250,000 per employee per year.
- Workers compensation claims.
- Unemployment benefits.
- General liability and property damage, except for buildings and contents and employee surety bonds for which the City has purchased commercial insurance.

Employee health claims in excess of the \$250,000 limit are covered by insurance. The City’s unpaid claims liability of \$3,800,000 reported at June 30, 2024 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. However, events could occur that would cause the estimate for unpaid claims liability to differ materially in the near term. The claims liability for health claims incurred but not reported is estimated by management using a three-month claims lag analysis. These amounts are recorded as a current liability within both the government-wide and governmental fund financial statements. The claims liability for workers compensation claims and judgments is estimated using legal counsel’s opinion of probable outcome of litigation plus an estimate of claims experience for incurred but unreported claims. These amounts are recorded as long-term liabilities within the government-wide financial statements. A liability for these amounts are recorded in governmental funds when they become due and payable. As of June 30, 2024, no liability has been recognized in the governmental fund financial statements. There are no allocated or unallocated claim adjustment expenditures/expenses included in the liability for unpaid claims.

At June 30, 2024, the City maintained commercial insurance coverage for building and contents and employee theft. In the past three years, the City has had no losses that exceeded commercial insurance coverage. Changes in the reported liability are as follows:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Balance at End of Year
Fiscal year 2023	\$ 3,000,122	\$ 18,035,363	\$ (17,235,485)	\$ 3,800,000
Fiscal year 2024	\$ 3,800,000	\$ 17,538,493	\$ (17,538,493)	\$ 3,800,000

7. COMMITMENTS AND CONTINGENCIES

Litigation - The City is party to various legal proceedings which normally occur in governmental operations. Management and management’s counsel do not believe these legal proceedings will have a material adverse impact on the affected funds of the City. However, events could occur in the near term that would cause these estimates to change materially. Resulting judgments will be paid from ad valorem taxes to be received over a three-year period. At June 30, 2023, the City maintained a litigation reserve, including judgments that have been awarded but not yet paid, of approximately \$ _____.

Federal Grants - In the normal course of operations, the City receives grant funds from various federal agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to insure compliance with conditions precedent to the granting of funds. Management does not believe any liability for reimbursement which may arise as the result of these audits will be material.

Water Revenues - The City entered into a contract with the Central Oklahoma Master Conservancy District (the “District”) in 1961 (subsequently modified in 1963) for the purchase of water and operation of water facilities. In general, the contract provides for reimbursing the District for costs of providing the City with water from Lake Thunderbird. The contract is effective for a term of fifty years beginning with the first calendar year during which water was used by the City (1965). During the year ended June 30, 2024, the City paid the District \$792,209.

Construction In Progress - Construction in progress is authorized by actions of the City Council (governing body). A summary of construction in progress as of June 30, 2024 is as follows:

	Total Construction In Progress	Total Project	Remaining To Complete
General Government	\$ 72,434,077	\$ 114,002,865	\$ 41,568,788
Norman Municipal Authority:			
Sanitation	660,090	3,956,504	3,296,414
Norman Utilities Authority:			
Water Fund	19,991,563	51,836,772	31,845,209
Wastewater Fund	4,756,254	6,061,253	1,304,999
	\$ 97,841,984	\$ 175,857,394	\$ 78,015,410

The City also contributes to certain State and Federal aid projects which are administered by the State of Oklahoma Department of Highway. The City is billed by the Highway Department for these projects at various stages of completion, subject to Federal audits of the project costs.

Encumbrances – As discussed in note three above, budgetary information, budgetary basis of accounting, encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At June 30, 2024 the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General fund	\$ 4,572,631
Public safety sales tax fund	2,694,261
Special grants fund	5,723,683
Capital projects fund	9,147,425
Norman forward fund	3,804,729
Nonmajor governmental funds	2,427,840
Total	\$ 28,370,569

9. RECENTLY ISSUED ACCOUNTING STANDARDS

The following accounting standards have been recently issued and will be adopted as applicable by the

City in future years.

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of GASB 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of GASB 101 are effective for fiscal years beginning after December 15, 2023 and all reporting periods thereafter (effective for the City's June 30, 2025 year-end). Earlier application is encouraged.

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk

The requirements of GASB Statement No. 102 are effective for fiscal years beginning after June 15, 2024 and all reporting periods thereafter (effective for the City's June 30, 2025 year-end). Earlier application is encouraged.

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement 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. This 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 City’s June 30, 2026 year-end). Earlier application is encouraged.

In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement 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, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement 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. This Statement 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 this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter (effective for the City’s June 30, 2026 year-end). Earlier application is encouraged.

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THE CITY OF NORMAN, OKLAHOMA

**Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)
Oklahoma Firefighters Pension and Retirement System (OFPRS)
Year Ended June 30, 2024**

	2015 *	2016 *	2017 *	2018 *	2019 *	2020 *	2021 *	2022 *	2023 *	2024 *
City's proportion of the net pension liability or asset	3.9342%	4.1552%	4.1283%	4.1388%	4.1106%	3.8135%	4.1118%	3.9434%	3.7675%	4.2537%
City's proportion share of the net pension liability or (asset)	\$ 40,457,734	\$ 44,103,551	\$ 50,436,541	\$ 52,055,202	\$ 46,271,359	\$ 40,296,319	\$ 50,653,960	\$ 25,969,901	\$ 49,269,045	\$ 54,883,506
City's covered payroll	\$ 10,791,880	\$ 11,330,342	\$ 11,538,401	\$ 11,772,620	\$ 12,226,118	\$ 12,240,790	\$ 12,751,193	\$ 12,810,379	\$ 14,012,649	\$ 14,887,745
City's proportion share of the net pension liability as a percentage of its covered payroll	374.891%	389.252%	437.119%	442.172%	378.463%	329.197%	397.249%	202.725%	351.604%	368.649%
Plan fiduciary net position as a percentage of the total pension liability	68.12%	68.27%	64.87%	66.61%	70.73%	72.85%	69.98%	84.24%	69.49%	70.85%

* - The amounts present for each fiscal year were determined as of the measurement date, June 30, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 respectively.

**Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)
 Oklahoma Police Pension and Retirement System (OPPRS)
 Year Ended June 30, 2024**

	2015 *	2016 *	2017 *	2018 *	2019 *	2020 *	2021 *	2022 *	2023 *	2024 *
City's proportion of the net pension liability or asset	3.8053%	3.8957%	4.0413%	4.0345%	4.2026%	3.7826%	4.2564%	3.8058%	3.8375%	3.8539%
City's proportion share of the net pension liability or (asset)	\$(1,281,185)	\$ 158,844	\$ 6,189,000	\$ 310,337	\$(2,001,892)	\$(241,484)	\$ 4,888,273	\$(18,257,065)	\$(3,077,337)	\$(1,176,908)
City's covered payroll	\$10,645,515	\$11,172,374	\$11,918,115	\$12,064,110	\$12,359,354	\$12,802,792	\$13,753,405	\$ 13,170,008	\$ 14,297,362	\$ 14,536,315
City's proportion share of the net pension liability (asset) as a percentage of its covered payroll	-12.035%	1.422%	51.929%	2.572%	-16.197%	-1.886%	35.542%	-138.626%	-21.524%	-8.096%
Plan fiduciary net position as a percentage of the total pension liability	101.53%	99.82%	93.50%	99.68%	101.89%	100.24%	95.80%	95.80%	102.74%	101.02%

* - The amounts present for each fiscal year were determined as of the measurement date, June 30, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 respectively.

THE CITY OF NORMAN, OKLAHOMA

**Schedule of the City's Contributions
Oklahoma Firefighters Pension and Retirement System (OFPRS)
Year Ended June 30, 2024**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually required contribution	\$ 1,586,248	\$ 1,615,405	\$ 1,650,048	\$ 1,711,565	\$ 1,713,665	\$ 1,785,165	\$ 1,793,453	\$ 1,961,771	\$ 2,084,284	\$ 2,200,441
Contributions in relation to the contractually required contribution	<u>1,586,248</u>	<u>1,615,405</u>	<u>1,650,048</u>	<u>1,711,565</u>	<u>1,713,665</u>	<u>1,785,165</u>	<u>1,793,453</u>	<u>1,961,771</u>	<u>2,084,284</u>	<u>2,200,441</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 11,330,342	\$ 11,538,401	\$ 11,772,620	\$ 12,226,118	\$ 12,240,790	\$ 12,751,193	\$ 12,810,379	\$ 14,012,648	\$ 14,012,649	\$ 15,717,437
Contributions as a percentage of covered payroll	14%	14%	14%	14%	14%	14%	14%	14%	14%	14%

Changes of Assumptions:

For the fiscal year beginning July 1, 2019, certain changes in assumptions, the the OFPRS Plan, were made based on the Plan's most recent actuarial experience study covering the July 1, 2013 to June 30, 2018 period. In addition to updates for retirement rates and termination rates to better fit experience, the following significant assumptions were made:

Changes in Assumptions	Previous Assumption	New Assumption
<i>Economic Assumption Changes:</i>		
Salary Scale Rates	3.5% to 9.0%	2.75% to 10.5%
Price Inflation	3.00%	2.75%
COLA Basis (Baker Case Group Only)	3.00%	2.75%
<i>Demographic Assumption Changes:</i>		
Termination Rates	3.0% to .40%	5.0% to 1.00%
Disability Rates	0.05% to 9.00%	0.10% to 8.00%
Retirement Rates	10.00% to 100%	5.00% to 100%

Mortality Table Assumption Changes

Previous Assumptions:

Active Employees Pre-retirement: RP-2000 with Blue Collar Healthy Combined with general mortality improvement using Scale AA

Retired Members: RP-2000 with Blue Collar Healthy Combined with generational mortality using Scale AA

Disabled Members: RP-2000 with Blue Collar Healthy Combined

New Assumptions:

Active Employees Pre-retirement: RP-2010 Public Safety Table with general mortality improvement using Scale MP-2018

Retired Members: RP-2010 Public Safety Below Median Table with generational mortality using Scale MP-2018

Disabled Members: RP-2010 Public Safety Disabled Table set forward two years

THE CITY OF NORMAN, OKLAHOMA

**Schedule of the City's Contributions
Oklahoma Police Pension and Retirement System (OPPRS)
Year Ended June 30, 2024**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Contractually required cont	\$ 1,452,409	\$ 1,550,235	\$ 1,568,335	\$ 1,606,716	\$ 1,664,363	\$ 1,787,879	\$ 1,712,101	\$ 1,858,657	\$ 1,889,721	\$ 2,052,139
Contributions in relation to the contractually required contribution	<u>1,452,409</u>	<u>1,550,235</u>	<u>1,568,335</u>	<u>1,606,716</u>	<u>1,664,363</u>	<u>1,787,879</u>	<u>1,712,101</u>	<u>1,858,657</u>	<u>1,889,721</u>	<u>2,052,139</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$11,172,374	\$11,918,115	\$12,064,110	\$12,359,354	\$12,802,792	\$13,753,405	\$13,170,008	\$14,297,362	\$14,297,362	\$15,785,685
Contributions as a percentage of covered payroll	13%	13%	13%	13%	13%	13%	13%	13%	13%	13%

Changes in Benefit Terms:

During the 2018 legislative session House Bill 1340 was passed to provide most OPPRS Plan retirees with a one-time, non-permanent benefit payment. This payment equaled 2.00% of a retiree’s gross annual retirement benefit, subject to a cap of \$1,400 and a floor of \$350 if all eligibility requirements were met.

Changes of Assumptions:

For the fiscal year beginning July 1, 2023, certain changes in assumptions, to the OPPRS Plan, were made based on the Plan’s most recent actuarial experience study covering the July 1, 2017 to June 30, 2022 period. In addition to updates for retirement rates and termination rates to better fit experience, the following significant changes in assumption were made:

Changes in Assumptions	Previous Assumption	New Assumption
<i>Economic Assumption Changes:</i>		
Salary Scale Rates	4.5% to 17.0%	3.5% to 10%
Price Inflation	3.00%	2.75%
Interest Credit on DOP Balances	7.75%	11.00%
Real Wage Growth	N/A	0.75%
COLA Basis (Baker Case Group Only)	3.00%	3.50%
<i>Demographic Assumption Changes:</i>		
Severity of Disability Aware Percentage	50.00%	75.00%
<i>Actuarial Assumption Changes:</i>		
Amortization of UAAL when in Surplus (Funded over 100%)	When the UAAL is a surplus, it is amortized over an open 30-year period	
Amortization of UAAL when in Deficit (Funded under 100%)	When the UAAL is a deficit, it is amortized over an open five-year period	

THE CITY OF NORMAN, OKLAHOMA
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total OPEB Liability						
Service cost	\$ 363,920	\$ 417,331	\$ 382,009	\$ 381,282	\$ 445,779	\$ 267,698
Interest	423,574	387,327	345,352	199,362	205,111	253,522
Differences between expected and actual experience	965,685	-	-	-	-	-
Changes of economic/demographic gains or losses	-	-	(1,929,650)	-	393,406	-
Changes of assumptions or other inputs	(1,095,942)	426,593	(1,359,626)	58,255	(2,928,651)	(77,228)
Benefit payments	(731,674)	(725,099)	(181,232)	(246,800)	(209,779)	(335,621)
Net Change in Total OPEB Liability	(74,437)	506,152	(2,743,147)	392,099	(2,094,134)	108,371
City's Total OPEB Liability - Beginning	<u>11,073,763</u>	<u>10,999,326</u>	<u>11,505,478</u>	<u>8,762,331</u>	<u>9,154,430</u>	<u>7,060,296</u>
City's Total OPEB Liability - Ending	<u>10,999,326</u>	<u>11,505,478</u>	<u>8,762,331</u>	<u>9,154,430</u>	<u>7,060,296</u>	<u>7,168,667</u>
Covered-Employee Payroll	\$ 49,743,998	\$ 49,142,598	\$ 47,776,487	\$ 53,024,235	\$ 54,501,402	\$ 58,084,665
City's Total OPEB Liability as a Percentage of Covered-Employee Payroll	22.11%	23.41%	18.34%	17.26%	12.95%	12.34%

Notes to Schedule:

This schedule is presented as of the measurement date for the fiscal year and is intended to show a 10-year trend. Additional years will be reported as they become available.

There are no assets accumulated in a trust that meets the criteria of GASB Codification P22.101 to pay related benefits.

Changes in Assumptions:

For each year presented, assumptions made for mortality rates and discount rates are updated using current year estimates

THE CITY OF NORMAN, OKLAHOMA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
Taxes:							
Sales taxes	\$ 55,179,654	\$ -	\$ 55,179,654			\$ 55,199,598	\$ 19,944
Franchise fees	7,153,746	-	7,153,746			7,229,764	76,018
State use taxes	12,480,000	-	12,480,000			12,712,346	232,346
Total taxes	<u>74,813,400</u>	<u>-</u>	<u>74,813,400</u>			<u>75,141,708</u>	<u>328,308</u>
Licenses and permits:							
Licenses	468,596	-	468,596			546,898	78,302
Permits	532,891	2,429	535,320			556,015	20,695
Total licenses and permits	<u>1,001,487</u>	<u>2,429</u>	<u>1,003,916</u>			<u>1,102,913</u>	<u>98,997</u>
State Shared Revenues:							
Alcoholic beverage	335,493	-	335,493			593,540	258,047
Cigarette	906,031	-	906,031			621,310	(284,721)
State motor fuel and vehicle registration	1,230,475	-	1,230,475			1,383,824	153,349
Total intergovern- mental revenues	<u>2,471,999</u>	<u>-</u>	<u>2,471,999</u>			<u>2,598,674</u>	<u>126,675</u>
Charges for services:							
Zoning & subdivision	194,292	-	194,292			218,405	24,113
Public safety	645,130	-	645,130			341,383	(303,747)
Health	333,047	-	333,047			138,508	(194,539)
Recreation fees	701,633	-	701,633			376,723	(324,910)
Credit card convenience fees	1,019,283	-	1,019,283			299,546	(719,737)
911 emergency fees	52,967	-	52,967			357,958	304,991
Total charges for services	<u>2,946,352</u>	<u>-</u>	<u>2,946,352</u>			<u>1,732,523</u>	<u>(1,213,829)</u>
Fines and forfeitures:							
Police court fines	1,173,645	-	1,173,645			1,577,917	404,272
Miscellaneous forfeitures	-	-	-			7,293	7,293
Total fines and forfeits	<u>1,173,645</u>	<u>-</u>	<u>1,173,645</u>			<u>1,585,210</u>	<u>411,565</u>
Investment earnings	<u>193,214</u>	<u>-</u>	<u>193,214</u>			<u>520,588</u>	<u>327,374</u>
Other revenue:							
Contributions	30,257	76,718	106,975			91,448	(15,527)
Rents and royalties	369,563	-	369,563			198,660	(170,903)
Cost allocations	13,614,756	-	13,614,756			13,317,624	(297,132)
Sale of fixed assets	176,143	-	176,143			769,174	593,031
Miscellaneous revenues	1,427,016	200,328	1,627,344			322,779	(1,304,565)
Total other revenue	<u>15,617,735</u>	<u>277,046</u>	<u>15,894,781</u>			<u>14,699,685</u>	<u>(1,195,096)</u>
Total revenues	<u>98,217,832</u>	<u>279,475</u>	<u>98,497,307</u>			<u>97,381,301</u>	<u>(1,116,006)</u>

(Continued)

THE CITY OF NORMAN, OKLAHOMA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
General government:							
City council	\$ 1,613,381	\$ (928,217)	\$ 685,164	\$ 549,695	\$ 41,782	\$ 591,477	\$ 93,687
Internal audit	150,305	-	150,305	123,237	674	123,911	26,394
ADA compliance	-	-	-	-	-	-	-
City manager's office	718,141	941,447	1,659,588	1,261,130	-	1,261,130	398,458
Community relations	206,003	17,778	223,781	217,518	-	217,518	6,263
Communications	306,287	7,049	313,336	293,523	-	293,523	19,813
Stormwater quality	390,851	16,713	407,564	361,907	6,823	368,730	38,834
Environmental services	1,105,686	(74,992)	1,030,694	646,305	10,878	657,183	373,511
City clerk's office	733,079	62,815	795,894	715,419	66	715,485	80,409
Municipal court	1,285,787	79,726	1,365,513	1,316,316	1,600	1,317,916	47,597
Legal administration	1,613,018	47,250	1,660,268	1,616,889	2,050	1,618,939	41,329
Information technology	4,235,502	129,747	4,365,249	4,072,950	87,274	4,160,224	205,025
Printing services	352,755	34,501	387,256	290,803	30,458	321,261	65,995
Human resource admin	1,027,806	34,821	1,062,627	800,060	5,550	805,610	257,017
Safety administration	187,009	17,957	204,966	140,009	2,965	142,974	61,992
Social & voluntary services	225,000	7,805	232,805	216,433	5,624	222,057	10,748
Norman public library	690,363	54,882	745,245	520,865	197,909	718,774	26,471
Human rights commission	230	-	230	-	-	-	230
Juvenile services	27,733	(3,130)	24,603	3,291	715	4,006	20,597
Culture & social responsibility	303,677	(115,945)	187,732	178,148	-	178,148	9,584
Employee assistance program	29,444	-	29,444	29,400	-	29,400	44
Special studies & contributions	5,000	-	5,000	-	-	-	5,000
Municipal elections	137,115	-	137,115	128,877	-	128,877	8,238
Sister cities program	25,000	(21,761)	3,239	3,239	-	3,239	-
Total general government	15,369,172	308,446	15,677,618	13,486,014	394,368	13,880,382	1,797,236
Planning:							
Planning commission	347	-	347	-	-	-	347
Historic district commission	3,089	-	3,089	521	-	521	2,568
Greenbelt commission	490	-	490	-	-	-	490
Planning administration	721,702	110,043	831,745	779,219	6,846	786,065	45,680
Geographic information	561,804	12,575	574,379	544,135	35	544,170	30,209
Development services	1,892,300	40,882	1,933,182	1,893,767	17,410	1,911,177	22,005
Code compliance	656,492	30,714	687,206	673,629	-	673,629	13,577
Current planning	641,804	(260,672)	381,132	368,803	-	368,803	12,329
Total planning	4,478,028	(66,458)	4,411,570	4,260,074	24,291	4,284,365	127,205

(Continued)

THE CITY OF NORMAN, OKLAHOMA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
City controller:							
Finance administration	\$ 557,602	\$ (8,954)	\$ 548,648	\$ 479,580	\$ 12	\$ 479,592	\$ 69,056
Accounting services	988,209	24,472	1,012,681	978,717	-	978,717	33,964
Budget services	255,432	3,078	258,510	256,649	-	256,649	1,861
Treasury services	944,506	29,420	973,926	869,419	3,156	872,575	101,351
Utility services	893,241	54,872	948,113	843,553	9,968	853,521	94,592
Total city controller	<u>3,638,990</u>	<u>102,888</u>	<u>3,741,878</u>	<u>3,427,918</u>	<u>13,136</u>	<u>3,441,054</u>	<u>300,824</u>
Parks and recreation:							
Parks board	767	-	767	747	-	747	20
Santa Fe Depot	5,943	390	6,333	5,153	78	5,231	1,102
Administration	760,027	152,895	912,922	904,561	3,099	907,660	5,262
Park maintenance	4,573,014	181,128	4,754,142	4,385,989	261,036	4,647,025	107,117
Park development	265,029	65,478	330,507	288,661	1,081	289,742	40,765
Recreation programs	2,028,177	650,810	2,678,987	2,082,967	104,485	2,187,452	491,535
Senior citizens center	36,906	61,209	98,115	98,699	-	98,699	(584)
Facility administration	497,548	1,069,072	1,566,620	1,490,455	17,585	1,508,040	58,580
Facility maintenance	1,048,299	63,908	1,112,207	1,060,368	72,285	1,132,653	(20,446)
Custodial services	204,805	59,806	264,611	261,848	557	262,405	2,206
Firehouse art center	140,097	5,971	146,068	144,382	-	144,382	1,686
Historical museum	56,580	2,321	58,901	56,756	-	56,756	2,145
Sooner theatre	88,250	3,313	91,563	88,586	-	88,586	2,977
Total parks & recreation	<u>9,705,442</u>	<u>2,316,301</u>	<u>12,021,743</u>	<u>10,869,172</u>	<u>460,206</u>	<u>11,329,378</u>	<u>692,365</u>
Public works:							
Public works administratic	429,493	(20,820)	408,673	375,915	117	376,032	32,641
Engineering department	1,455,798	(27,411)	1,428,387	1,362,425	1	1,362,426	65,961
Street maintenance	6,119,309	(196,140)	5,923,169	5,178,489	464,275	5,642,764	280,405
Stormwater drainage	3,355,092	(522,821)	2,832,271	2,761,081	231,112	2,992,193	(159,922)
Stormwater quality	-	60,536	60,536	56,699	-	56,699	3,837
Traffic control	4,935,946	110,594	5,046,540	4,617,088	176,019	4,793,107	253,433
Fleet maintenance admin	690,391	258,975	949,366	773,973	2,430	776,403	172,963
Fleet repair light duty	752,906	7,885	760,791	716,013	6,117	722,130	38,661
Fleet repair heavy duty	1,001,200	12,666	1,013,866	973,783	8,211	981,994	31,872
Fleet fuel and parts	4,023,443	(846,183)	3,177,260	2,912,643	548,279	3,460,922	(283,662)
CNG Station	424,454	(148,381)	276,073	172,469	129,510	301,979	(25,906)
Total public works	<u>23,188,032</u>	<u>(1,311,100)</u>	<u>21,876,932</u>	<u>19,900,578</u>	<u>1,566,071</u>	<u>21,466,649</u>	<u>410,283</u>
Public safety:							
Police department admin	1,613,261	418,841	2,032,102	1,546,607	58,622	1,605,229	426,873
Staff services	5,153,521	1,497,931	6,651,452	6,083,274	179,750	6,263,024	388,428
Criminal investigations	3,306,270	454,771	3,761,041	3,610,559	37,658	3,648,217	112,824
Patrol	11,623,563	2,003,268	13,626,831	11,766,385	469,466	12,235,851	1,390,980
Special Investigations	1,135,529	36,130	1,171,659	1,063,712	8,103	1,071,815	99,844
Animal control	1,979,331	169,986	2,149,317	2,043,335	16,236	2,059,571	89,746
911 services	2,927,286	409,156	3,336,442	2,975,096	300,718	3,275,814	60,628
Fire department admin	1,225,617	98,514	1,324,131	1,063,258	80,604	1,143,862	180,269
Training - fire department	305,226	31,876	337,102	303,537	21,739	325,276	11,826
Fire prevention	775,762	306,073	1,081,835	1,071,444	-	1,071,444	10,391
Fire suppression	18,826,103	900,440	19,726,543	19,390,631	479,023	19,869,654	(143,111)
Diaster preparedness servi	268,755	3,969	272,724	189,697	62,647	252,344	20,380
Total public safety	<u>49,140,224</u>	<u>6,330,955</u>	<u>55,471,179</u>	<u>51,107,535</u>	<u>1,714,566</u>	<u>52,822,101</u>	<u>2,649,078</u>
Total expenditures and encumbrances	<u>105,519,658</u>	<u>7,681,032</u>	<u>113,200,690</u>	<u>\$ 103,051,291</u>	<u>\$ 4,172,638</u>	<u>107,223,929</u>	<u>5,976,844</u>

	Original Budget	Revisions	Revised Budget	Actual	Variance- Positive (Negative)
Excess (deficiency) of revenues over expendi- tures and encumbrances	<u>(7,301,826)</u>	<u>(7,401,557)</u>	<u>(14,703,383)</u>	<u>(9,842,628)</u>	<u>4,860,755</u>
OTHER FINANCING					
SOURCES (USES):					
Transfers in:					
Norman Utilities					
Authority	1,741,300	-	1,741,300	2,025,750	284,450
Capital Projects Fund	4,720,756	-	4,720,756	9,402,319	4,681,563
Norman Forward Fund	377,998	-	377,998	377,998	-
Insurance Fund	-	3,375	3,375	3,375	-
Loan proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>232,400</u>	<u>232,400</u>
Total transfers in	<u>6,840,054</u>	<u>3,375</u>	<u>6,843,429</u>	<u>12,041,842</u>	<u>5,198,413</u>
Transfers out:					
Capital Fund	(1,391,635)	511,928	(879,707)	(405,000)	474,707
YFAC Fund	-	-	-	(446,372)	(446,372)
CLEET Fund	-	-	-	(13,689)	(13,689)
Westwood Fund	(93,392)	-	(93,392)	-	93,392
Transit & Parking Fund	<u>(615,694)</u>	<u>(176,078)</u>	<u>(791,772)</u>	<u>(791,772)</u>	<u>-</u>
Total transfers out	<u>(2,100,721)</u>	<u>335,850</u>	<u>(1,764,871)</u>	<u>(1,656,833)</u>	<u>108,038</u>
Net other financing sources (uses)	<u>4,739,333</u>	<u>339,225</u>	<u>5,078,558</u>	<u>10,385,009</u>	<u>5,306,451</u>

(Continued)

THE CITY OF NORMAN, OKLAHOMA

**GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2024**

	Original Budget	Revisions	Revised Budget	Actual	Variance- Positive (Negative)
Excess (deficiency) of revenues and other sources over (under) expenditures, encumbrances, and other uses	(2,562,493)	(7,062,332)	(9,624,825)	542,381	10,167,206
Fund balance, July 1, 2023 (Non-GAAP budgetary basis)	<u>12,792,720</u>	<u>-</u>	<u>12,792,720</u>	<u>12,792,720</u>	<u>-</u>
Fund balance, June 30, 2024 (Non-GAAP budgetary basis)	<u>\$ 10,230,227</u>	<u>\$ (7,062,332)</u>	<u>\$ 3,167,895</u>	<u>\$ 13,335,101</u>	<u>\$ 10,167,206</u> (Concluded)

THE CITY OF NORMAN, OKLAHOMA

PUBLIC SAFETY SALES TAX FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Taxes:							
Sales tax	\$ 12,675,272	\$ -	\$ 12,675,272			\$ 11,999,913	\$ (675,359)
Use tax	1,854,351	-	1,854,351			2,118,725	264,374
Total taxes	14,529,623	-	14,529,623			14,118,638	(410,985)
SRO reimbursement-NPS	698,055	-	698,055			500,000	(198,055)
Investment earnings	50,000	-	50,000			248,238	198,238
Miscellaneous income	-	-	-			-	-
Total revenues	15,277,678	-	15,277,678			14,866,876	(410,802)
EXPENDITURES AND ENCUMBRANCES:							
Public safety:							
Police staff services	50,027	2,269	52,296	\$ 48,611	\$ 284	48,895	3,401
Police criminal investigations	759,664	-	759,664	709,845	-	709,845	49,819
Police patrol	5,604,859	436,027	6,040,886	4,305,257	388,006	4,693,263	1,347,623
SRO	1,218,544	901,731	2,120,275	1,657,080	326,466	1,983,546	136,729
911	283,886	3	283,889	108,725	5,050	113,775	170,114
Fleet Heavy Repair	555,108	22,782	577,890	479,429	38,796	518,225	59,665
Fire suppression	6,293,850	2,127,182	8,421,032	6,198,620	542,142	6,740,762	1,680,270
Capital projects	-	4,317,126	4,317,126	(325,897)	325,897	-	4,317,126
Debt services	2,381,075	-	2,381,075	2,380,104	-	2,380,104	971
Total expenditures and encumbrances	17,147,013	7,807,120	24,954,133	\$ 15,561,774	\$ 1,626,641	17,188,415	7,765,718
Excess (deficiency) of revenues over (under) expenditures and encumbrances	(1,869,335)	(7,807,120)	(9,676,455)			(2,321,539)	7,354,916
OTHER FINANCING SOURCES:							
Transfers in:							
General Fund	-	-	-			-	-
Capital Fund	-	-	-			-	-
Net other financing sources	-	-	-			-	-
Excess (deficiency) of revenues and other sources over (under) expenditures, encumbrances and other sources (uses)	(1,869,335)	(7,807,120)	(9,676,455)			(2,321,539)	7,354,916
Fund balance, July 1, 2023 (Non-GAAP budgetary basis)	2,035,104	-	2,035,104			2,035,104	-
Fund balance, June 30, 2024 (Non-GAAP budgetary (basis))	\$ 165,769	\$ (7,807,120)	\$ (7,641,351)			\$ (286,435)	\$ 7,354,916

THE CITY OF NORMAN, OKLAHOMA

SPECIAL GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Intergovernmental:							
County Court DUI	\$ 56,577	\$ -	\$ 56,577			\$ 15,808	\$ (40,769)
Public safety grants	-	182,928	182,928			2,067,934	1,885,006
Public service grants	-	18,375	18,375			5,354,932	5,336,557
Recreation grants	-	-	-			18,840	18,840
Public works grants	-	2,945,129	2,945,129			1,580,201	(1,364,928)
Total intergovernmental	56,577	3,146,432	3,203,009			9,037,715	5,834,706
Investment earnings	-	-	-			552,562	552,562
Total revenues	56,577	3,146,432	3,203,009			9,590,277	6,387,268
EXPENDITURES AND							
JAG grant	-	57,782	57,782	\$ 17,091	\$ 14,095	31,186	26,596
VOCA grant	55,561	71,489	127,050	67,263	-	67,263	59,787
Emergency management grant	-	50,699	50,699	26,108	-	26,108	24,591
Homeland security grant	-	86,758	86,758	37,425	-	37,425	49,333
Misc police grants	-	6,500	6,500	3,129	3,370	6,499	1
SHPO / CLG grant	1,016	18,375	19,391	18,043	-	18,043	1,348
Firehouse art grant	-	325,000	325,000	-	-	-	325,000
Sutton wilderness grant	-	85,700	85,700	-	-	-	85,700
Tree grant	-	10,000	10,000	10,000	-	10,000	-
Northbase EV chargers grant	-	284	284	-	-	-	284
12th & Highmeadows grant	-	1,630,685	1,630,685	1,630,682	-	1,630,682	3
Traffic mgmt ctr grant	-	378,548	378,548	-	-	-	378,548
ACOG fleet conversion	-	2,886,782	2,886,782	120,000	356,525	476,525	2,410,257
Transit grant	-	3,099,618	3,099,618	136	776,714	776,850	2,322,768
Affordable housing ARPA	-	5,654,216	5,654,216	24,691	-	24,691	5,629,525
Vehicle wash facility	-	350,140	350,140	1,653	9,341	10,994	339,146
Midway drive drainage	-	35,025	35,025	(9,450)	-	(9,450)	44,475
Environmental services grant	-	6,000	6,000	6,000	-	6,000	-
Imhoff creek stabilization	-	2,031,117	2,031,117	52,515	602,374	654,889	1,376,228
The vineyard detention	-	499,634	499,634	124,031	-	124,031	375,603
ECOC building	-	10,138,402	10,138,402	(57,205)	1,184,350	1,127,145	9,011,257
Total expenditures and encumbrances	56,577	27,422,754	27,479,331			5,018,881	22,460,450

(Continued)

THE CITY OF NORMAN, OKLAHOMA

SPECIAL GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
Excess (deficiency) of revenues and other sources over (under) expenditures, encumbrances	<u>-</u>	<u>(24,276,325)</u>	<u>(24,276,325)</u>			<u>4,571,396</u>	<u>28,847,721</u>
OTHER FINANCING SOURCES (USES):							
Operating transfers in:							
Capital Fund	-	2,655,572	2,655,572			2,991,594	336,022
Operating transfers out:							
Capital Fund	<u>-</u>	<u>-</u>	<u>-</u>			<u>(2,655,572)</u>	<u>(2,655,572)</u>
Net other financing sources sources	<u>-</u>	<u>2,655,572</u>	<u>2,655,572</u>			<u>336,022</u>	<u>(2,319,550)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures, encumbrances and other sources	-	(21,620,753)	(21,620,753)			4,907,418	26,528,171
Fund balance (deficit), July 1, 2023 (Non-GAAP budgetary basis)	<u>(6,145,970)</u>	<u>-</u>	<u>(6,145,970)</u>			<u>(6,145,970)</u>	<u>-</u>
Fund balance (deficit), June 30, 2024 (Non-GAAP budgetary basis)	<u>\$ (6,145,970)</u>	<u>\$ (21,620,753)</u>	<u>\$ (27,766,723)</u>			<u>\$ (1,238,552)</u>	<u>\$ 26,528,171</u>

(Concluded)

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION ON BUDGETARY COMPARISON
SCHEDULE – GENERAL FUND AND PUBLIC SAFETY SALES TAX FUND**

Budget Reconciliations - Items required to adjust actual revenues, expenditures, and fund balances reported on the budgetary basis to those reported within the fund financial statements as of and for the year ended June 30, 2024, are as follows:

	General Fund	Public Safety Sales Tax Fund	Special Grants Fund
Fund balances - budgetary basis, June 30, 2024	\$ 13,335,101	\$ (286,435)	\$ (1,238,552)
Current year encumbrances included in expenditures	4,172,638	1,626,641	2,946,769
Prior year encumbrances outstanding	402,195	1,067,618	2,776,912
Current year revenue accrual	12,688,201	2,273,008	1,022,018
Current year expenditure accrual	(3,230,694)	(690,313)	(608,295)
Rainy Day Fund Balance	4,517,987	-	-
Fund balances - fund financial statements, June 30, 2023	<u>\$ 31,885,428</u>	<u>\$ 3,990,519</u>	<u>\$ 4,898,852</u>
Revenues - budgetary basis	\$ 97,381,301	\$ 14,866,876	\$ 9,590,277
Current year revenue accrual	12,688,201	2,273,008	1,022,018
Prior year revenue accrual	(12,930,663)	(2,274,791)	(941,042)
Interest earned within Rainy Day Fund	232,450	-	-
Revenues - fund financial statements	<u>\$ 97,371,289</u>	<u>\$ 14,865,093</u>	<u>\$ 9,671,253</u>
Expenditures - budgetary basis	\$ 107,223,929	\$ 17,188,415	\$ 5,018,881
Current year encumbrances included in expenditures	(4,172,638)	(1,626,641)	(2,946,769)
Prior year encumbrances paid	5,073,555	4,667,691	9,454,629
Current year expenditure accrual	3,230,694	690,313	608,295
Prior year expenditure accrual	(2,839,269)	(585,616)	(2,583)
Expenditures - fund financial statements	<u>\$ 108,516,271</u>	<u>\$ 20,334,162</u>	<u>\$ 12,132,453</u>

THE CITY OF NORMAN, OKLAHOMA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

JUNE 30, 2024

	Norman Room Tax Fund	Community Development Fund	Park Land Fund	Seizures and Restitutions Fund	Cleet Fund	Transit & Parking Fund	Art in Public Places Fund	Debt Service Fund	Westwood Fund	YFAC Fund	Total Nonmajor Governmental Total
ASSETS											
Cash and cash equivalents	\$ 930,869	\$ 2,388,634	\$ 537,902	\$ 1,521,980	\$ 553	\$ 1,514,946	\$ 891	\$ -	\$ 717,480	\$ 82,923	\$ 7,696,178
Investments	234,113	-	301,846	566,191	782	399,320	-	2,404,454	-	-	3,906,706
Receivables:											
Taxes	315,295	-	-	-	-	568,343	-	-	-	-	883,638
Accounts	-	-	-	165	-	-	246	-	-	-	411
Interest	2,915	-	3,759	7,050	10	4,972	-	29,941	-	-	48,647
Due from Federal Government	-	1,029,713	-	-	-	452,020	-	-	-	-	1,481,733
Due from other funds	10,372	45,261	7,113	16,512	7	-	12	87,569	-	1,093	167,939
Inventory	-	-	-	-	-	-	-	-	110,204	-	110,204
Restricted Assets:											
Cash and cash equivalents	-	-	-	-	-	-	-	6,998,409	-	-	6,998,409
Total assets	<u>\$ 1,493,564</u>	<u>\$ 3,463,608</u>	<u>\$ 850,620</u>	<u>\$ 2,111,898</u>	<u>\$ 1,352</u>	<u>\$ 2,939,601</u>	<u>\$ 1,149</u>	<u>\$ 9,520,373</u>	<u>\$ 827,684</u>	<u>\$ 84,016</u>	<u>\$ 21,293,865</u>
LIABILITIES AND FUND BALANCE											
Liabilities:											
Accounts payable and other accrued liabilities	\$ -	\$ 5,739	\$ 21,467	\$ -	\$ 1,352	\$ 709,600	\$ -	\$ -	\$ 649,638	\$ 46,714	\$ 1,434,510
Payroll payable	-	14,627	-	-	-	36,221	-	-	168,602	37,302	256,752
Due to other funds	-	-	-	-	-	728,396	-	-	-	-	728,396
Total liabilities	<u>-</u>	<u>20,366</u>	<u>21,467</u>	<u>-</u>	<u>1,352</u>	<u>1,474,217</u>	<u>-</u>	<u>-</u>	<u>818,240</u>	<u>84,016</u>	<u>2,419,658</u>
Fund balance:											
Inventory	-	-	-	-	-	-	-	-	110,204	-	110,204
Restricted	1,426,319	3,438,486	718,978	1,947,906	-	1,324,687	883	9,520,373	-	-	18,377,632
Assigned	67,245	4,756	110,175	163,992	-	140,697	266	-	9,444	-	496,575
Unassigned	-	-	-	-	-	-	-	-	(110,204)	-	(110,204)
Total fund balance	<u>1,493,564</u>	<u>3,443,242</u>	<u>829,153</u>	<u>2,111,898</u>	<u>-</u>	<u>1,465,384</u>	<u>1,149</u>	<u>9,520,373</u>	<u>9,444</u>	<u>-</u>	<u>18,874,207</u>
Total liabilities and											

THE CITY OF NORMAN, OKLAHOMA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Norman Room Tax Fund	Community Development Fund	Park Land Fund	Seizures and Restitutions Fund	Cleet Fund	Transit & Parking Fund	Art in Public Places Fund	Debt Service Fund	Westwood Fund	YFAC Fund	Total Nonmajor Governmental Total
Revenues:											
Taxes	\$ 3,600,483	\$ -	\$ -	\$ -	\$ -	\$ 3,527,400	\$ -	\$ 15,785,200	\$ -	\$ -	\$ 22,913,083
Intergovernmental revenues	-	1,455,871	-	-	18,714	3,473,377	-	-	-	-	4,947,962
Charges for services	-	-	56,528	-	-	-	-	-	2,293,013	238,209	2,587,750
Investment earnings	35,609	6,714	43,532	85,481	87	74,059	88	355,979	136,090	-	737,639
Other	-	-	-	357,322	-	87,853	5,370	-	209,083	21,874	681,502
Total revenues	<u>3,636,092</u>	<u>1,462,585</u>	<u>100,060</u>	<u>442,803</u>	<u>18,801</u>	<u>7,162,689</u>	<u>5,458</u>	<u>16,141,179</u>	<u>2,638,186</u>	<u>260,083</u>	<u>31,867,936</u>
Expenditures:											
Current:											
Parks and recreation	43,953	-	67,856	-	-	-	7,774	-	2,960,808	706,455	3,786,846
Public service	2,918,277	1,480,431	-	-	-	-	-	-	-	-	4,398,708
Public safety	-	-	-	674	32,490	-	-	-	-	-	33,164
Public works	-	-	-	-	-	6,443,148	-	-	-	-	6,443,148
Capital outlay	-	-	46,050	-	-	1,565,847	-	-	45,090	-	1,656,987
Debt service:											
Principal retirement	365,000	-	-	-	-	-	-	8,050,000	-	-	8,415,000
Interest and fiscal charges	63,327	-	-	-	-	-	-	2,963,095	-	-	3,026,422
Total expenditures	<u>3,390,557</u>	<u>1,480,431</u>	<u>113,906</u>	<u>674</u>	<u>32,490</u>	<u>8,008,995</u>	<u>7,774</u>	<u>11,013,095</u>	<u>3,005,898</u>	<u>706,455</u>	<u>27,760,275</u>
Excess (deficiency) of revenues over (under) expenditures	<u>245,535</u>	<u>(17,846)</u>	<u>(13,846)</u>	<u>442,129</u>	<u>(13,689)</u>	<u>(846,306)</u>	<u>(2,316)</u>	<u>5,128,084</u>	<u>(367,712)</u>	<u>(446,372)</u>	<u>4,107,661</u>
Other financing sources (uses):											
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	13,689	791,772	-	373,193	272,217	446,372	1,897,243
Transfers out	-	(1,258,058)	-	-	-	-	-	(263,069)	-	-	(1,521,127)
Net other financing sources (uses)	<u>-</u>	<u>(1,258,058)</u>	<u>-</u>	<u>-</u>	<u>13,689</u>	<u>791,772</u>	<u>-</u>	<u>110,124</u>	<u>272,217</u>	<u>446,372</u>	<u>376,116</u>
Net change in fund balances	<u>245,535</u>	<u>(1,275,904)</u>	<u>(13,846)</u>	<u>442,129</u>	<u>-</u>	<u>(54,534)</u>	<u>(2,316)</u>	<u>5,238,208</u>	<u>(95,495)</u>	<u>-</u>	<u>4,483,777</u>
Fund balance - beginning	<u>1,248,029</u>	<u>4,719,146</u>	<u>842,999</u>	<u>1,669,769</u>	<u>-</u>	<u>1,519,918</u>	<u>3,465</u>	<u>4,282,165</u>	<u>104,939</u>	<u>-</u>	<u>14,390,430</u>
Fund balance - ending	<u>\$ 1,493,564</u>	<u>\$ 3,443,242</u>	<u>\$ 829,153</u>	<u>\$ 2,111,898</u>	<u>\$ -</u>	<u>\$ 1,465,384</u>	<u>\$ 1,149</u>	<u>\$ 9,520,373</u>	<u>\$ 9,444</u>	<u>\$ -</u>	<u>\$ 18,874,207</u>

THE CITY OF NORMAN, OKLAHOMA

NORMAN ROOM TAX FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Taxes:							
Hotel/motel tax	\$ 3,439,166	\$ -	\$ 3,439,166			\$ 3,183,673	\$ (255,493)
Airbnb tax	-	-	-			285,133	285,133
Airbnb fees	-	-	-			54,350	54,350
Investment earnings	2,500	-	2,500			28,341	25,841
Total revenues	<u>3,441,666</u>	<u>-</u>	<u>3,441,666</u>			<u>3,551,497</u>	<u>109,831</u>
EXPENDITURES AND ENCUMBRANCES:							
Public service:							
Parks & recreation	3,096,667	8,250	3,104,917	\$ 1,004,230	\$ 624	1,004,854	2,100,063
Debt services	<u>429,578</u>	<u>-</u>	<u>429,578</u>	<u>\$ 428,327</u>	<u>\$ -</u>	<u>428,327</u>	<u>1,251</u>
Total expenditures and encumbrances	<u>3,526,245</u>	<u>8,250</u>	<u>3,534,495</u>	<u>\$ 1,432,557</u>	<u>\$ 624</u>	<u>1,433,181</u>	<u>2,101,314</u>
Excess (deficiency) of revenues and other sources over (under) expenditures, encumbrances and other uses	<u>(84,579)</u>	<u>(8,250)</u>	<u>(92,829)</u>			<u>2,118,316</u>	<u>2,211,145</u>
Fund balance, July 1, 2023 (Non-GAAP budgetary basis)	<u>(939,834)</u>		<u>(939,834)</u>			<u>(939,834)</u>	<u>-</u>
Fund balance, June 30, 2024 (Non-GAAP budgetary basis)	<u>\$ (1,024,413)</u>	<u>\$ (8,250)</u>	<u>\$ (1,032,663)</u>			<u>\$ 1,178,482</u>	<u>\$ 2,211,145</u>

THE CITY OF NORMAN, OKLAHOMA

COMMUNITY DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Intergovernmental:							
Community development							
block grant ("CDBG")	\$ 941,659	\$ -	\$ 941,659			\$ 776,796	\$ (164,863)
CDBG - CV2 grant	-	-	-			133,426	133,426
Home grant	458,765	-	458,765			613,998	155,233
Interest	-	-	-			6,713	6,713
Total revenues	<u>1,400,424</u>	<u>-</u>	<u>1,400,424</u>			<u>1,530,933</u>	<u>130,509</u>
EXPENDITURES AND ENCUMBRANCES:							
Public service:							
Community development	327,850	478,652	806,502	\$ 423,941	\$ -	423,941	382,561
CDBG housing	419,689	213,261	632,950	616,051	-	616,051	16,899
CDBG public service	194,120	66,772	260,892	129,128	6,598	135,726	125,166
CDBG-CV	-	137,801	137,801	73,701	-	73,701	64,100
CDBG-CV2	-	136,223	136,223	108,838	-	108,838	27,385
Home grants	458,765	896,685	1,355,450	98,807	-	98,807	1,256,643
Home ARPA grants	-	1,560,908	1,560,908	3,500	-	3,500	1,557,408
Total expenditures and encumbrances	<u>1,400,424</u>	<u>3,490,302</u>	<u>4,890,726</u>	<u>\$ 1,453,966</u>	<u>\$ 6,598</u>	<u>1,460,564</u>	<u>3,430,162</u>
Excess (deficiency) of revenues over (under) expenditures and encumbrances	-	(3,490,302)	(3,490,302)			70,369	3,560,671
OTHER FINANCING SOURCES (USES):							
Operating transfers in:							
Capital Fund	-	-	-			-	-
Operating transfers out:							
Capital Fund	-	-	-			(1,258,058)	(1,258,058)
Excess (deficiency) of revenues over (under) expenditures, encumbrances and other uses	-	(3,490,302)	(3,490,302)			(1,187,689)	2,302,613
Fund balance (deficit),							
July 1, 2023 (Non-GAAP budgetary basis)	<u>3,609,247</u>	<u>-</u>	<u>3,609,247</u>			<u>3,609,247</u>	<u>-</u>
Fund balance (deficit),							
June 30, 2024 (Non-GAAP budgetary basis)	<u>\$ 3,609,247</u>	<u>\$ (3,490,302)</u>	<u>\$ 118,945</u>			<u>\$ 2,421,558</u>	<u>\$ 2,302,613</u>

THE CITY OF NORMAN, OKLAHOMA

PARK LAND FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Investment earnings	\$ 10,000	\$ -	\$ 10,000			\$ 34,377	\$ 24,377
Charges for services	<u>85,000</u>	<u>-</u>	<u>85,000</u>			<u>56,528</u>	<u>(28,472)</u>
Total revenues	<u>95,000</u>	<u>-</u>	<u>95,000</u>			<u>90,905</u>	<u>(4,095)</u>
EXPENDITURES AND ENCUMBRANCES:							
Parks and recreation	<u>300,000</u>	<u>426,764</u>	<u>726,764</u>	<u>\$ 112,706</u>	<u>\$ 4,910</u>	<u>117,616</u>	<u>609,148</u>
Total expenditures and encumbrances	<u>300,000</u>	<u>426,764</u>	<u>726,764</u>	<u>\$ 112,706</u>	<u>\$ 4,910</u>	<u>117,616</u>	<u>609,148</u>
Excess (deficiency) of revenues over (under) expenditures and encumbrances	(205,000)	(426,764)	(631,764)			(26,711)	605,053
OTHER FINANCING SOURCES (USES):							
Transfers Out:							
Norman Forward Fund	<u>-</u>	<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>(205,000)</u>	<u>(426,764)</u>	<u>(631,764)</u>			<u>(26,711)</u>	<u>605,053</u>
Fund balance, July 1, 2023 (Non-GAAP budgetary basis)	<u>852,082</u>	<u>-</u>	<u>852,082</u>			<u>852,082</u>	<u>-</u>
Fund balance, June 30, 2024 (Non-GAAP budgetary basis)	<u>\$ 647,082</u>	<u>\$ (426,764)</u>	<u>\$ 220,318</u>			<u>\$ 825,371</u>	<u>\$ 605,053</u>

THE CITY OF NORMAN, OKLAHOMA

SEIZURES AND RESTITUTIONS FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Intergovernmental:							
State Seizure/Restitution	\$ -	\$ -	\$ -			\$ 288,413	\$ 288,413
Federal Seizure/Restitution	-	-	-			68,909	68,909
Investment earnings	500	-	500			70,227	69,727
Miscellaneous income	-	-	-			-	-
Total revenues	<u>500</u>	<u>-</u>	<u>500</u>			<u>427,549</u>	<u>427,049</u>
EXPENDITURES AND ENCUMBRANCES:							
Public Safety:							
State seizures	1,254,780	(82,800)	1,171,980	\$ -	\$ 1,171,979	1,171,979	1
Federal seizures	<u>207,000</u>	<u>82,800</u>	<u>289,800</u>	<u>674</u>	<u>289,237</u>	<u>289,911</u>	<u>(111)</u>
Total expenditures and encumbrances	<u>1,461,780</u>	<u>-</u>	<u>1,461,780</u>	<u>\$ 674</u>	<u>\$ 1,461,216</u>	<u>1,461,890</u>	<u>(110)</u>
Excess (deficiency) of revenues over (under) expenditures and encumbrances	<u>(1,461,280)</u>	<u>-</u>	<u>(1,461,280)</u>			<u>(1,034,341)</u>	<u>426,939</u>
OTHER FINANCING SOURCES (USES):							
Transfers in:							
General Fund	-	-	-			-	-
Net other financing sources	<u>-</u>	<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>(1,461,280)</u>	<u>-</u>	<u>(1,461,280)</u>			<u>(1,034,341)</u>	<u>426,939</u>
Fund balance, July 1, 2023 (Non-GAAP budgetary basis)	<u>1,686,975</u>	<u>-</u>	<u>1,686,975</u>			<u>1,686,975</u>	<u>-</u>
Fund balance, June 30, 2024 (Non-GAAP budgetary basis)	<u>\$ 225,695</u>	<u>\$ -</u>	<u>\$ 225,695</u>			<u>\$ 652,634</u>	<u>\$ 426,939</u>

THE CITY OF NORMAN, OKLAHOMA

CLEET FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Fines and forfeitures:							
Cleet training revenue	\$ 32,000	\$ -	\$ 32,000			\$ 18,714	\$ (13,286)
Investment earnings	-	-	-			87	87
Miscellaneous revenue	-	-	-			-	-
	<u>32,000</u>	<u>-</u>	<u>32,000</u>			<u>18,801</u>	<u>(13,199)</u>
Total revenues							
	<u>32,000</u>	<u>-</u>	<u>32,000</u>			<u>18,801</u>	<u>(13,199)</u>
EXPENDITURES AND ENCUMBRANCES:							
Public Safety:							
Court Cleet Training	1,500	-	1,500	\$ 1,176	\$ -	1,176	324
Police Cleet Training	<u>29,005</u>	<u>12,066</u>	<u>41,071</u>	<u>19,248</u>	<u>9,751</u>	<u>28,999</u>	<u>12,072</u>
Total expenditures and encumbrances	<u>30,505</u>	<u>12,066</u>	<u>42,571</u>	<u>\$ 20,424</u>	<u>\$ 9,751</u>	<u>30,175</u>	<u>12,396</u>
Excess (deficiency) of revenues over (under) expenditures and encumbrances							
	1,495	(12,066)	(10,571)			(11,374)	(803)
OTHER FINANCING USES:							
Transfers in	-	-	-			13,689	13,689
Excess (deficiency) of revenue and other sources over (under) expenditures,							
	<u>1,495</u>	<u>(12,066)</u>	<u>(10,571)</u>			<u>2,315</u>	<u>12,886</u>
Fund balance, July 1, 2023 (Non-GAAP budgetary basis)							
	<u>(12,067)</u>	<u>-</u>	<u>(12,067)</u>			<u>(12,067)</u>	<u>-</u>
Fund balance, June 30, 2024 (Non-GAAP budgetary basis)							
	<u>\$ (10,572)</u>	<u>#####</u>	<u>\$ (22,638)</u>			<u>\$ (9,752)</u>	<u>\$ 12,886</u>

THE CITY OF NORMAN, OKLAHOMA

TRANSIT AND PARKING FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Sales taxes	\$ 3,168,818	\$ -	\$ 3,168,818			\$ 2,999,979	\$ (168,839)
Use taxes	472,633	-	472,633			529,681	57,048
Investment earnings	-	-	-			59,581	59,581
Grant revenue	2,510,933	207,400	2,718,333			3,457,522	739,189
Miscellaneous income	62,000	-	62,000			141,688	79,688
Total revenues	6,214,384	207,400	6,421,784			7,188,451	766,667
EXPENDITURES AND ENCUMBRANCES:							
Public Works:							
Fleet repair	1,899,459	1,614,331	3,513,790	\$ 1,073,948	\$ 424,195	1,498,143	2,015,647
Transit & parking admin	4,894,730	993,367	5,888,097	4,565,203	480,224	5,045,427	842,670
Transit & parking services	35,890	12,819	48,709	44,328	4,375	48,703	6
Capital projects	-	-	-	-	-	-	-
Total expenditures and encumbrances	6,830,079	2,620,517	9,450,596	\$ 5,683,479	\$ 908,794	6,592,273	2,858,323
Excess (deficiency) of revenues over (under) expenditures and encumbrances	(615,695)	(2,413,117)	(3,028,812)			596,178	3,624,990
OTHER FINANCING SOURCES (USES):							
Transfers in:							
General fund	615,694	176,078	791,772			791,772	-
Capital fund	-	-	-			-	-
Transfers out:							
Capital fund	-	-	-			-	-
Net other financing sources	615,694	176,078	791,772			791,772	-
Excess (deficiency) of revenues over (under) expenditures and encumbrances and other financing sources (uses)	(1)	(2,237,039)	(2,237,040)			1,387,950	3,624,990
Fund balance, July 1, 2023 (Non-GAAP budgetary basis)	(1,814,805)	-	(1,814,805)			(1,814,805)	-
Fund balance, June 30, 2024 (Non-GAAP budgetary basis)	\$ (1,814,806)	\$ (2,237,039)	\$ (4,051,845)			\$ (426,855)	\$ 3,624,990

THE CITY OF NORMAN, OKLAHOMA

ART IN PUBLIC PLACES FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Other revenue	\$ 16,000	\$ -	\$ 16,000			\$ 5,458	\$ (10,542)
Total revenues	<u>16,000</u>	<u>-</u>	<u>16,000</u>			<u>5,458</u>	<u>(10,542)</u>
EXPENDITURES AND ENCUMBRANCES:							
Parks & recreation							
Donation	<u>16,000</u>	<u>-</u>	<u>16,000</u>	\$ 7,774	\$ -	<u>7,774</u>	<u>8,226</u>
Total expenditures and encumbrances	<u>16,000</u>	<u>-</u>	<u>16,000</u>	<u>\$ 7,774</u>	<u>\$ -</u>	<u>7,774</u>	<u>8,226</u>
Excess (deficiency) of revenues over (under) expenditures and encumbrances and other financing sources (uses)	-	-	-			(2,316)	(2,316)
Fund balance, July 1, 2023 (Non-GAAP budgetary basis)	<u>3,465</u>	<u>-</u>	<u>3,465</u>			<u>3,465</u>	<u>-</u>
Fund balance, June 30, 2024 (Non-GAAP budgetary basis)	<u>\$ 3,465</u>	<u>\$ -</u>	<u>\$ 3,465</u>			<u>\$ 1,149</u>	<u>\$ (2,316)</u>

THE CITY OF NORMAN, OKLAHOMA

DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Taxes:							
Property tax	\$ 10,174,096	\$ -	\$ 10,174,096			\$ 15,785,200	\$ 5,611,104
Sales tax	-	-	-			-	-
Total taxes	10,174,096	-	10,174,096			15,785,200	5,611,104
Investment earnings	25,000	-	25,000			277,720	252,720
Total revenues	10,199,096	-	10,199,096			16,062,920	5,863,824
EXPENDITURES AND ENCUMBRANCES:							
Debt service:							
Principal	8,050,000	-	8,050,000	\$ 8,050,000	\$ -	8,050,000	-
Interest and fiscal charges	2,961,346	-	2,961,346	2,963,095	-	2,963,095	(1,749)
Total expenditures and encumbrances	11,011,346	-	11,011,346	\$ 11,013,095	\$ -	11,013,095	(1,749)
Excess (deficiency) of revenues over (under) expenditures and encumbrances	(812,250)	-	(812,250)			5,049,825	5,862,075
OTHER FINANCING SOURCES (USES):							
Transfers in:							
Insurance fund	-	-	-			373,193	373,193
Transfers out:							
Insurance fund	(500,000)	-	(500,000)			(263,069)	236,931
Net other financing sources (uses)	(500,000)	-	(500,000)			110,124	236,931
Excess (deficiency) of revenues and other sources over (under) expenditures, encumbrances and other sources (uses)	(1,312,250)	-	(1,312,250)			5,159,949	6,472,199
Fund balance, July 1, 2023 (Non-GAAP budgetary basis)	4,369,409	-	4,369,409			4,369,409	-
Fund balance, June 30, 2024 (Non-GAAP budgetary basis)	\$ 3,057,159	\$ -	\$ 3,057,159			\$ 9,529,358	\$ 6,472,199

THE CITY OF NORMAN, OKLAHOMA

CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Taxes:							
Sales tax	\$ 17,169,150	\$ -	\$ 17,169,150			\$ 16,799,878	\$ (369,272)
Property tax - Center Cty TIF	1,470,414	-	1,470,414			1,254,780	(215,634)
Special assessment	200,000	-	200,000			3,651	(196,349)
Investment earnings	726,000	-	726,000			3,226,332	2,500,332
Miscellaneous	-	-	-			128,497	128,497
Total revenues	<u>19,565,564</u>	<u>-</u>	<u>19,565,564</u>			<u>21,413,138</u>	<u>1,847,574</u>
EXPENDITURES AND ENCUMBRANCES:							
Personnel costs	1,418,610	(66,619)	1,351,991	\$ 1,358,686	\$ -	1,358,686	(6,695)
Services and maintenance	164,755	423,598	588,353	208,327	102,043	310,370	277,983
Cost allocation charges	378	-	378	378	-	378	-
Capital projects	22,514,475	54,872,537	77,387,012	18,165,635	6,340,530	24,506,165	52,880,847
Capital projects - Center City	-	218,000	218,000	29,820	188,780	218,600	(600)
Capital projects - UNP TIF	-	5,021,918	5,021,918	64,986	-	64,986	4,956,932
Debt service	-	124,071	124,071	124,070	-	124,070	1
Total expenditures and encumbrances	<u>24,098,218</u>	<u>60,593,505</u>	<u>84,691,723</u>	<u>\$ 19,951,902</u>	<u>\$ 6,631,353</u>	<u>26,583,255</u>	<u>58,108,468</u>
Excess (deficiency) of revenues over (under) expenditures and encumbrances	<u>(4,532,654)</u>	<u>(60,593,505)</u>	<u>(65,126,159)</u>			<u>(5,170,117)</u>	<u>59,956,042</u>
OTHER FINANCING SOURCES (USES):							
Transfers Out:							
General fund	(4,720,756)	(4,734,845)	(9,455,601)			(9,402,319)	53,282
Westwood fund	(75,897)	-	(75,897)			(129,179)	(53,282)
Special grants fund	-	(2,991,594)	(2,991,594)			(2,991,594)	-
Transfers In:							
General fund	1,391,635	405,000	1,796,635			405,000	(1,391,635)
Special grants fund	-	-	-			2,655,572	2,655,572
Community development fund	-	-	-			1,258,058	1,258,058
Debt proceeds	-	-	-			16,486,552	16,486,552
Net other financing sources (uses)	<u>(3,405,018)</u>	<u>(7,321,439)</u>	<u>(10,726,457)</u>			<u>8,282,090</u>	<u>19,008,547</u>
Excess (deficiency) of revenues over expenditures and encumbrances and other sources (uses)	<u>(7,937,672)</u>	<u>(67,914,944)</u>	<u>(75,852,616)</u>			<u>3,111,973</u>	<u>78,964,589</u>
Fund balance, July 1, 2023 (Non-GAAP budgetary basis)	<u>84,813,420</u>	<u>-</u>	<u>84,813,420</u>			<u>84,813,420</u>	<u>-</u>
Fund balance, June 30, 2024 (Non-GAAP budgetary basis)	<u>\$ 76,875,748</u>	<u>\$ (67,914,944)</u>	<u>\$ 8,960,804</u>			<u>\$ 87,925,393</u>	<u>\$ 78,964,589</u>

THE CITY OF NORMAN, OKLAHOMA

NORMAN FORWARD FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Taxes:							
Sales tax	\$ 12,675,272	\$ -	\$ 12,675,272			\$ 11,999,913	\$ (675,359)
Use tax	1,890,533	-	1,890,533			2,118,725	228,192
Investment earnings	15,000	-	15,000			494,362	479,362
Miscellaneous	2,678,295	-	2,678,295			2,391,501	(286,794)
Total revenues	<u>17,259,100</u>	<u>-</u>	<u>17,259,100</u>			<u>17,004,501</u>	<u>(254,599)</u>
EXPENDITURES AND ENCUMBRANCES:							
Services and maintenance	-	76,629	76,629	\$ (1,760)	\$ -	(1,760)	78,389
Capital projects	5,042,767	19,162,022	24,204,789	4,309,994	596,932	4,906,926	19,297,863
Debt service	9,598,911	3,051	9,601,962	9,601,961	-	9,601,961	1
Total expenditures and encumbrances	<u>14,641,678</u>	<u>19,241,702</u>	<u>33,883,380</u>	<u>\$ 13,910,195</u>	<u>\$ 596,932</u>	<u>14,507,127</u>	<u>19,376,253</u>
Excess (deficiency) of revenues over (under) expenditures and encumbrances	<u>2,617,422</u>	<u>(19,241,702)</u>	<u>(16,624,280)</u>			<u>2,497,374</u>	<u>19,121,654</u>
OTHER FINANCING SOURCES (USES):							
Transfers Out:							
General fund	(377,998)	-	(377,998)			(377,998)	-
Westwood fund	(35,000)	-	(35,000)			(35,000)	-
Transfers In:							
General fund	-	-	-			-	-
Net other financing sources (uses)	<u>(412,998)</u>	<u>-</u>	<u>(412,998)</u>			<u>(412,998)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and encumbrances and other sources (uses)	<u>2,204,424</u>	<u>(19,241,702)</u>	<u>(17,037,278)</u>			<u>2,084,376</u>	<u>19,121,654</u>
Fund balance, July 1, 2023 (Non-GAAP budgetary basis)	<u>2,236,083</u>	<u>-</u>	<u>2,236,083</u>			<u>2,236,083</u>	<u>-</u>
Fund balance, June 30, 2024 (Non-GAAP budgetary basis)	<u>\$ 4,440,507</u>	<u>\$ (19,241,702)</u>	<u>\$ (14,801,195)</u>			<u>\$ 4,320,459</u>	<u>\$ 19,121,654</u>

THE CITY OF NORMAN, OKLAHOMA

WESTWOOD FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Pool charges	\$ 852,581	\$ -	\$ 852,581			\$ 897,029	\$ 44,448
Golf charges	1,166,700	-	1,166,700			1,080,813	(85,887)
Concessions pool charges	205,000	-	205,000			216,889	11,889
Concessions restaurant charges	130,348	-	130,348			98,283	(32,065)
Investment earnings	7,500	-	7,500			136,090	128,590
Miscellaneous	200,000	-	200,000			209,082	9,082
Total revenues	<u>2,562,129</u>	<u>-</u>	<u>2,562,129</u>			<u>2,638,186</u>	<u>76,057</u>
EXPENDITURES AND ENCUMBRANCES:							
Concessions	346,390	(6,567)	339,823	\$ 337,825	\$ 12,449	350,274	(10,451)
Swimming pool	883,163	338,524	1,221,687	1,216,718	14,642	1,231,360	(9,673)
Golf maintenance	945,846	(71,600)	874,246	859,148	13	859,161	15,085
Golf course	507,183	64,395	571,578	565,977	-	565,977	5,601
Capital projects	-	57,765	57,765	7,859	-	7,859	49,906
Total expenditures and encumbrances	<u>2,682,582</u>	<u>382,517</u>	<u>3,065,099</u>	<u>\$ 2,987,527</u>	<u>\$ 27,104</u>	<u>3,014,631</u>	<u>50,468</u>
Excess (deficiency) of revenues over (under) expenditures and encumbrances	<u>(120,453)</u>	<u>(382,517)</u>	<u>(502,970)</u>			<u>(376,445)</u>	<u>126,525</u>
OTHER FINANCING SOURCES (USES):							
Transfers In:							
General fund	93,392	-	93,392			108,038	14,646
Capital fund	75,897	-	75,897			129,179	53,282
Norman Forward fund	35,000	-	35,000			35,000	-
Transfers OU:							
Room Tax fund	-	-	-			-	-
Net other financing sources (uses)	<u>204,289</u>	<u>-</u>	<u>204,289</u>			<u>272,217</u>	<u>67,928</u>
Excess (deficiency) of revenues over expenditures and encumbrances and other sources (uses)	83,836	(382,517)	(298,681)			(104,228)	194,453
Fund balance, July 1, 2023 (Non-GAAP budgetary basis)	<u>255,171</u>	<u>-</u>	<u>255,171</u>			<u>255,171</u>	<u>-</u>
Fund balance, June 30, 2024 (Non-GAAP budgetary basis)	<u>\$ 339,007</u>	<u>\$ (382,517)</u>	<u>\$ (43,510)</u>			<u>\$ 150,943</u>	<u>\$ 194,453</u>

THE CITY OF NORMAN, OKLAHOMA

YOUNG FAMILY ATHLETIC CENTER (YFAC) FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Revisions	Revised Budget	Expenditures	Encum- brances	Actual	Variance- Positive (Negative)
REVENUES:							
Fees - membership/leagues	\$ -	\$ 259,875	\$ 259,875			\$ 46,745	\$ (213,130)
Fees - passes	-	60,682	60,682			4,401	(56,281)
Fees - classes/camps	-	88,957	88,957			-	(88,957)
Fees - rental	-	175,002	175,002			29,292	(145,710)
Fees - tournament	-	204,167	204,167			157,772	(46,395)
Miscellaneous	-	184,385	184,385			21,873	(162,512)
Total revenues	-	973,068	973,068			260,083	(712,985)
EXPENDITURES AND ENCUMBRANCES:							
Administration	-	509,610	509,610	\$ 479,445	\$ 12,787	492,232	17,378
Gym	-	174,797	174,797	83,020	-	83,020	91,777
Swimming pool	-	288,660	288,660	106,689	128	106,817	181,843
Total expenditures and encumbrances	-	973,067	973,067	\$ 669,154	\$ 12,915	682,069	290,998
Excess (deficiency) of revenues over (under) expenditures and encumbrances	-	1	1			(421,986)	(421,987)
OTHER FINANCING SOURCES (USES):							
Transfers In:							
General fund	-	-	-			446,372	446,372
Transfers OU:							
General fund	-	-	-			-	-
Net other financing sources (uses)	-	-	-			446,372	446,372
Excess (deficiency) of revenues over expenditures and encumbrances and other sources (uses)	-	1	1			24,386	24,385
Fund balance, July 1, 2023 (Non-GAAP budgetary basis)	-	-	-			-	-
Fund balance, June 30, 2024 (Non-GAAP budgetary basis)	\$ -	\$ 1	\$ 1			\$ 24,386	\$ 24,385

NOTES TO OTHER SUPPLEMENTARY INFORMATION ON BUDGETARY COMPARISON SCHEDULES – NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUND, CAPITAL PROJECTS FUND AND NORMAN FORWARD FUND

Budget Reconciliations - Items required to adjust actual revenues, expenditures, and fund balances reported on the budgetary basis to those reported within the fund financial statements as of and for the year ended June 30, 2024, are as follows:

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Norman Forward Fund
Fund balances, June 30, 2024 (Non-GAAP budgetary basis)	\$14,347,274	\$ 9,529,358	\$ 87,925,393	\$ 4,320,459
Current year encumbrances included in expenditures	2,431,911	-	6,631,352	596,932
Prior year encumbrances outstanding	834	-	2,516,074	3,207,797
Current year revenue accrual	2,350,939	(8,985)	2,679,974	2,266,084
Current year expenditure accrual	<u>(256,751)</u>	<u>0</u>	<u>(197,897)</u>	<u>(2,300,205)</u>
GAAP basis fund balances, June 30, 2023	<u>\$18,874,207</u>	<u>\$ 9,520,373</u>	<u>\$ 99,554,896</u>	<u>\$ 8,091,067</u>
Budgetary basis revenues	\$31,774,783	\$16,062,920	\$ 21,413,138	\$17,004,501
Current year revenue accrual	2,350,939	(8,985)	2,679,974	2,266,084
Prior year revenue accrual	<u>(2,257,786)</u>	<u>87,244</u>	<u>(2,420,666)</u>	<u>(2,047,706)</u>
GAAP basis revenues	<u>\$31,867,936</u>	<u>\$16,141,179</u>	<u>\$ 21,672,446</u>	<u>\$17,222,879</u>
Budgetary basis expenditures	\$25,813,268	\$11,013,095	\$ 26,583,255	\$14,507,127
Current year encumbrances included in expenditures	(2,431,911)	-	(6,631,352)	(596,932)
Prior year encumbrances paid	4,335,081	-	13,080,227	12,879,682
Current year expenditure accrual	256,751	-	197,897	2,300,205
Prior year expenditure accrual	<u>(212,914)</u>	<u>-</u>	<u>(570,177)</u>	<u>(1,950,008)</u>
GAAP basis expenditures	<u>\$27,760,275</u>	<u>\$11,013,095</u>	<u>\$ 32,659,850</u>	<u>\$27,140,074</u>

THE CITY OF NORMAN, OKLAHOMA
COMBINING STATEMENT OF NET POSITION
ENTERPRISE FUND - NORMAN UTILITIES AUTHORITY
JUNE 30, 2024

ASSETS	Water	Wastewater	Total
Current assets:			
Cash and cash equivalents	\$ 24,056,313	\$ 14,462,119	\$ 38,518,432
Restricted cash and cash equivalents	6,562,127	1,544,795	8,106,922
Investments	12,795,713	9,993,249	22,788,962
Receivables:			
Accounts, net of allowance for estimated uncollectible accounts	4,131,946	2,024,011	6,155,957
Interest	159,861	124,437	284,298
Leases receivable	155,363	-	155,363
Due from other funds	331,621	235,608	567,229
Total current assets	<u>48,192,944</u>	<u>28,384,219</u>	<u>76,577,163</u>
Noncurrent assets:			
Restricted cash and cash equivalents	-	2,982,039	2,982,039
Leases receivable	115,903	-	115,903
Capital assets, net	151,183,708	120,755,771	271,939,479
Leases asset, net	759,595	-	759,595
Total noncurrent assets	<u>152,059,206</u>	<u>123,737,810</u>	<u>275,797,016</u>
Total assets	<u>200,252,150</u>	<u>152,122,029</u>	<u>352,374,179</u>
DEFERRED OUTFLOW OF RESOURCES			
Deferred charge on refunding	267,705	-	267,705
Total deferred outflows of resources	<u>267,705</u>	<u>-</u>	<u>267,705</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	2,777,765	620,091	3,397,856
Payroll payable	228,040	123,821	351,861
Accrued interest payable	360,260	104,756	465,016
Retainage payable	313,772	-	313,772
Guaranty deposits	825,996	427,965	1,253,961
Leases payable	53,987	-	53,987
Notes payable	3,876,925	3,825,393	7,702,318
Compensated absences	35,431	24,034	59,465
Total current liabilities	<u>8,472,176</u>	<u>5,126,060</u>	<u>13,598,236</u>
Noncurrent liabilities:			
Notes payable, net	38,682,479	11,215,675	49,898,154
Leases payable	747,413	-	747,413
Compensated absences	471,942	320,137	792,079
Total noncurrent liabilities	<u>39,901,834</u>	<u>11,535,812</u>	<u>51,437,646</u>
Total liabilities	<u>48,374,010</u>	<u>16,661,872</u>	<u>65,035,882</u>
DEFERRED INFLOW OF RESOURCES			
Deferred inflows from leases	251,784	-	251,784
Total deferred outflows of resources	<u>251,784</u>	<u>-</u>	<u>251,784</u>
NET POSITION			
Net invested in capital assets	112,930,266	105,714,703	218,644,969
Restricted for debt service	1,167,155	3,994,113	5,161,268
Restricted for capital projects	-	2,982,040	2,982,040
Unrestricted	37,796,640	22,769,301	60,565,941
Total net position	<u>\$ 151,894,061</u>	<u>\$ 135,460,157</u>	<u>\$ 287,354,218</u>

THE CITY OF NORMAN, OKLAHOMA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION ENTERPRISE FUND - NORMAN UTILITIES AUTHORITY FOR THE YEAR ENDED JUNE 30, 2024

	Water	Wastewater	Total
Operating revenues:			
Water service, net	\$ 30,837,332	\$ -	\$ 30,837,332
Wastewater service, net	-	15,742,616	15,742,616
Other	<u>290,783</u>	<u>54,968</u>	<u>345,751</u>
Total operating revenues	<u>31,128,115</u>	<u>15,797,584</u>	<u>46,925,699</u>
Operating expenses:			
Salaries and benefits	5,361,825	3,842,308	9,204,133
Supplies and materials	3,577,455	744,436	4,321,891
Services and maintenance	8,747,938	5,999,225	14,747,163
Depreciation and amortization	<u>7,569,421</u>	<u>9,209,418</u>	<u>16,778,839</u>
Total operating expenses	<u>25,256,639</u>	<u>19,795,387</u>	<u>45,052,026</u>
Operating income	<u>5,871,476</u>	<u>(3,997,803)</u>	<u>1,873,673</u>
Nonoperating revenues (expenses):			
Tax revenue	-	1,115,765	1,115,765
Investment earnings	2,100,130	1,498,686	3,598,816
Interest and fiscal charges	(1,818,594)	(466,546)	(2,285,140)
Miscellaneous income (expense)	<u>218,429</u>	<u>213,097</u>	<u>431,526</u>
Net nonoperating revenues (expenses)	<u>499,965</u>	<u>2,361,002</u>	<u>2,860,967</u>
Income before capital contributions and operating transfers	<u>6,371,441</u>	<u>(1,636,801)</u>	<u>4,734,640</u>
Capital contributions - donated water and sewer distribution systems	1,920,078	3,438,498	5,358,576
Transfers in	33,500	-	33,500
Transfers out	<u>(1,431,427)</u>	<u>(627,823)</u>	<u>(2,059,250)</u>
Net capital contributions and transfers	<u>522,151</u>	<u>2,810,675</u>	<u>3,332,826</u>
Net income	6,893,592	1,173,874	8,067,466
Net position - beginning	<u>145,000,469</u>	<u>134,286,283</u>	<u>279,286,752</u>
Net position - ending	<u>\$ 151,894,061</u>	<u>\$ 135,460,157</u>	<u>\$ 287,354,218</u>

THE CITY OF NORMAN, OKLAHOMA
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUND - NORMAN UTILITIES AUTHORITY
FOR THE YEAR ENDED JUNE 30, 2024

	Water	Wastewater	Total
Cash flows from operating activities:			
Cash received from customers	\$ 30,162,255	\$ 15,928,076	\$ 46,090,331
Cash paid to employees for services	(5,306,255)	(3,907,221)	(9,213,476)
Cash paid to suppliers	(10,226,826)	(6,542,357)	(16,769,183)
Other payments	200,011	216,842	416,853
Net cash provided by operating activities	<u>14,829,185</u>	<u>5,695,340</u>	<u>20,524,525</u>
Cash flows from noncapital financing activities:			
Transfers out	(1,431,427)	(594,323)	(2,025,750)
Transfers between Water and Wastewater	33,500	(33,500)	-
Net cash used for noncapital financing activities	<u>(1,397,927)</u>	<u>(627,823)</u>	<u>(2,025,750)</u>
Cash flows from capital and related financing activities:			
Proceeds from disposal of capital assets	28,868	2,275	31,143
Payments for the acquisition of capital assets	(2,808,249)	(3,034,056)	(5,842,305)
Payments from lease activity	(123,415)	-	(123,415)
Payments for lease assets	(53,188)	-	(53,188)
Proceeds from taxes	-	1,115,765	1,115,765
Principal payments on notes payable	(3,763,953)	(3,760,525)	(7,524,478)
Interest and fiscal charges paid	(1,926,269)	(492,056)	(2,418,325)
Net cash used for capital and related financing activities	<u>(8,646,206)</u>	<u>(6,168,597)</u>	<u>(14,814,803)</u>
Cash flows from investing activities:			
Proceeds from maturity of investments	9,409,748	8,390,899	17,800,647
Payments for purchases of investments	(4,733,627)	(3,696,887)	(8,430,514)
Investment earnings received	1,572,318	1,063,446	2,635,764
Net cash provided by investing activities	<u>6,248,439</u>	<u>5,757,458</u>	<u>12,005,897</u>
Net change in cash and cash equivalents	11,033,491	4,656,378	15,689,869
Cash and cash equivalents - beginning	<u>19,584,949</u>	<u>14,332,575</u>	<u>33,917,524</u>
Cash and cash equivalents - ending	<u>\$ 30,618,440</u>	<u>\$ 18,988,953</u>	<u>\$ 49,607,393</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$ 5,871,476	\$ (3,997,803)	\$ 1,873,673
Adjustments to reconcile operating income to net cash provided by operating activities:			
Miscellaneous income	218,429	213,097	431,526
Bad debt expense	173,374	432,132	605,506
Depreciation and amortization	7,569,421	9,209,418	16,778,839
Loss on disposal of property, plant and equipment	110,317	52,576	162,893
Increase in accounts receivable, net	(1,063,260)	(244,260)	(1,307,520)
Decrease due from other funds	(128,735)	(48,831)	(177,566)
Increase leases receivable	180,066	-	180,066
Increase in accounts payable and accrued liabilities	2,053,213	213,881	2,267,094
Increase (decrease) in payroll payable	23,691	(11,978)	11,713
Increase (decrease) in retainage payable	41,835	(12,577)	29,258
Decrease in guaranty deposits	(75,974)	(57,380)	(133,354)
Increase (decrease) in compensated absences	31,879	(52,935)	(21,056)
Decrease in deferred inflows leases	(176,547)	0	(176,547)
Net cash provided by operating activities	<u>\$ 14,829,185</u>	<u>\$ 5,695,340</u>	<u>\$ 20,524,525</u>
NONCASH ACTIVITIES:			
Donated water and sewer distribution systems	<u>\$ 1,920,078</u>	<u>\$ 3,438,498</u>	<u>\$ 5,358,576</u>
Change in unrealized gain on investments	<u>\$ (450,650)</u>	<u>\$ (379,612)</u>	<u>\$ (830,262)</u>

THE CITY OF NORMAN, OKLAHOMA

**COMBINING STATEMENT OF PENSION TRUST FUND
JUNE 30, 2024**

	Annuity Pool Fund	401(a) Plan Fund	Total
ASSETS			
Investments - mutual funds	\$ 140,689	\$ 120,073,436	\$ 120,214,125
Loans to 401(a) Plan participants	<u>-</u>	<u>3,779,072</u>	<u>3,779,072</u>
Total assets	<u>\$ 140,689</u>	<u>\$ 123,852,508</u>	<u>\$ 123,993,197</u>
LIABILITIES AND NET POSITION			
Net position:			
Restricted for defined pension benefits	\$ 140,689	\$ -	\$ 140,689
Restricted for defined contribution pension benefits	<u>-</u>	<u>123,852,508</u>	<u>123,852,508</u>
Total liabilities and net position	<u>\$ 140,689</u>	<u>\$ 123,852,508</u>	<u>\$ 123,993,197</u>

THE CITY OF NORMAN, OKLAHOMA

COMBINING STATEMENT OF CHANGES IN PENSION TRUST FUND FOR THE YEAR ENDED JUNE 30, 2024

ADDITIONS:	Annuity Pool Fund	401(a) Fund	Total
Contributions:			
Employer	\$ -	\$ 3,347,041	\$ 3,347,041
Employee	<u>-</u>	<u>2,998,270</u>	<u>2,998,270</u>
Total contributions	-	6,345,311	6,345,311
Investment income (loss)	<u>15,374</u>	<u>19,859,206</u>	<u>19,874,580</u>
Total additions	<u>15,374</u>	<u>26,204,517</u>	<u>26,219,891</u>
DEDUCTIONS:			
Pension benefits paid	38,432	9,335,950	9,374,382
Administration costs	<u>679</u>	<u>(162,448)</u>	<u>(161,769)</u>
Total deductions	<u>39,111</u>	<u>9,173,502</u>	<u>9,212,613</u>
NET (DECREASE) INCREASE	(23,737)	17,031,015	17,007,278
Net position restricted for pension and retirement benefits, Beginning of year	<u>164,426</u>	<u>106,821,493</u>	<u>106,985,919</u>
End of year	<u>\$ 140,689</u>	<u>\$ 123,852,508</u>	<u>\$ 123,993,197</u>

STATISTICAL SECTION

This part of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents	Page
Financial Trends	111-116
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
Revenue Capacity	117-119
These schedules contain information to help the reader assess the City's most significant local revenue source, the sales tax.	
Debt Capacity	120-124
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Demographic and Economic Information	125-126
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	
Operating Information	127-129
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	

THE CITY OF NORMAN, OKLAHOMA

**NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)**

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental activities										
Net investment in captial assets	\$ 482,262,933	\$ 428,738,811	\$ 419,320,944	\$ 357,563,482	\$ 404,269,078	\$ 343,501,122	\$ 313,981,902	\$ 256,880,446	\$ 283,831,364	\$ 282,047,232
Restricted	64,069,408	83,440,209	104,378,534	126,260,638	55,892,634	104,620,414	90,270,821	128,695,200	86,079,582	62,156,755
Unrestricted	(15,344,736)	(12,735,707)	(40,958,528)	(40,105,135)	(34,422,332)	(29,730,368)	(38,717,191)	(44,522,535)	(43,098,736)	(48,153,075)
Total governmental activities net position	\$ 530,987,605	\$ 499,443,313	\$ 482,740,950	\$ 443,718,985	\$ 425,739,380	\$ 418,391,168	\$ 365,535,532	\$ 341,053,111	\$ 326,812,210	\$ 296,050,912
Business-type activities										
Net investment in captial assets	\$ 238,127,832	\$ 233,526,892	\$ 225,662,267	\$ 228,867,966	\$ 220,190,180	\$ 210,610,975	\$ 212,565,194	\$ 211,414,863	\$ 198,638,260	\$ 183,385,272
Restricted	8,143,308	11,946,477	14,632,159	14,690,548	7,349,204	10,621,197	16,958,115	6,629,187	1,067,921	10,023,153
Unrestricted	71,468,502	62,667,553	61,049,433	63,591,846	64,252,037	63,100,838	44,400,215	42,813,500	48,149,794	34,949,967
Total business-type activities net position	\$ 317,739,642	\$ 308,140,922	\$ 301,343,859	\$ 307,150,360	\$ 291,791,421	\$ 284,333,010	\$ 273,923,524	\$ 260,857,550	\$ 247,855,975	\$ 228,358,392
Primary government										
Net investment in captial assets	\$ 720,390,765	\$ 662,265,703	\$ 644,983,211	\$ 586,431,448	\$ 624,459,258	\$ 554,112,097	\$ 526,547,096	\$ 468,295,309	\$ 482,469,624	\$ 465,432,504
Restricted	72,212,716	95,386,686	119,010,693	140,951,186	63,241,838	115,241,611	107,228,936	135,324,387	87,147,503	72,179,908
Unrestricted	56,123,766	49,931,846	20,090,905	23,486,711	29,829,705	33,370,470	5,683,024	(1,709,035)	5,051,058	(13,203,108)
Total primary government net position	\$ 848,727,247	\$ 807,584,235	\$ 784,084,809	\$ 750,869,345	\$ 717,530,801	\$ 702,724,178	\$ 639,459,056	\$ 601,910,661	\$ 574,668,185	\$ 524,409,304

THE CITY OF NORMAN, OKLAHOMA

**CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)**

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
EXPENSES										
Governmental activities:										
General government	\$ 19,159,143	\$ 19,410,645	\$ 22,116,186	\$ 18,819,315	\$ 17,378,592	\$ 13,738,006	\$ 12,859,373	\$ 10,763,028	\$ 7,999,471	\$ 8,500,923
Planning	4,057,475	3,739,028	3,574,817	3,345,940	3,228,429	3,367,244	3,477,364	3,315,422	3,320,979	3,297,788
City controller	845,105	2,391,399	1,544,569	2,227,636	2,207,900	2,093,411	2,449,352	1,231,508	893,000	706,793
Parks and recreation	16,081,719	13,000,150	13,719,291	8,513,678	8,539,967	7,509,979	6,502,407	7,087,981	5,936,777	5,194,010
Public works	52,795,961	49,472,283	40,833,147	41,734,848	39,467,992	25,614,539	26,682,973	30,953,789	25,389,053	22,130,634
Public service	4,460,812	6,909,435	3,055,832	3,831,725	1,995,214	4,118,076	2,627,283	3,892,316	2,976,064	2,875,451
Public safety	74,681,289	64,521,693	50,530,408	64,595,623	53,536,220	45,140,356	55,817,838	53,613,442	50,921,384	47,480,003
Interest on long-term debt	5,319,433	4,571,464	4,689,880	5,060,958	4,248,252	4,137,314	4,937,107	4,734,646	5,277,210	2,325,103
Total governmental activities expenses	<u>177,400,937</u>	<u>164,016,097</u>	<u>140,064,130</u>	<u>148,129,723</u>	<u>130,602,566</u>	<u>105,718,925</u>	<u>115,353,697</u>	<u>115,592,132</u>	<u>102,713,938</u>	<u>92,510,705</u>
Business-type activities:										
Westwood Park	-	-	-	2,031,852	2,124,443	2,026,461	1,500,752	1,256,295	1,340,514	1,352,050
Water	26,359,878	22,317,666	23,293,028	18,178,326	18,435,089	16,505,700	16,321,995	14,535,092	14,843,372	13,258,111
Wastewater	20,314,509	19,020,441	19,076,169	20,239,517	18,627,217	16,628,468	14,627,959	15,448,412	17,222,233	15,477,741
Sanitation	<u>17,330,909</u>	<u>16,724,104</u>	<u>14,696,179</u>	<u>14,707,244</u>	<u>13,479,559</u>	<u>13,494,028</u>	<u>12,878,886</u>	<u>12,005,272</u>	<u>12,135,886</u>	<u>12,298,641</u>
Total business-type activities expenses	<u>64,005,296</u>	<u>58,062,211</u>	<u>57,065,376</u>	<u>55,156,939</u>	<u>52,666,308</u>	<u>48,654,657</u>	<u>45,329,592</u>	<u>43,245,071</u>	<u>45,542,005</u>	<u>42,386,543</u>
Total primary government expenses	<u>\$ 241,406,233</u>	<u>\$ 222,078,308</u>	<u>\$ 197,129,506</u>	<u>\$ 203,286,662</u>	<u>\$ 183,268,874</u>	<u>\$ 154,373,582</u>	<u>\$ 160,683,289</u>	<u>\$ 158,837,203</u>	<u>\$ 148,255,943</u>	<u>\$ 134,897,248</u>

THE CITY OF NORMAN, OKLAHOMA

**CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)**

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General government	\$ 3,322,179	\$ 2,850,501	\$ 3,315,489	\$ 3,174,550	\$ 3,337,660	\$ 3,002,995	\$ 2,767,032	\$ 2,730,336	\$ 2,612,495	\$ 2,644,776
Planning	1,116,543	1,229,377	1,327,181	1,461,693	913,979	844,712	992,383	1,061,776	1,353,411	1,369,582
City controller	303,786	210,550	174,989	309,657	515,612	670,685	683,215	661,162	642,726	624,135
Parks and recreation	3,044,954	2,865,262	2,822,989	399,599	405,547	520,044	497,538	530,140	653,613	609,175
Public works	268,778	482,635	286,103	265,448	497,224	-	-	-	-	-
Public safety	3,484,057	2,807,217	3,175,674	3,836,831	3,254,865	2,136,384	3,256,469	2,912,640	3,097,858	3,296,808
Operating grants and contributions	21,861,463	20,341,333	9,679,746	24,521,662	10,767,930	10,388,169	14,570,508	12,379,368	10,375,508	7,758,836
Capital grants and contributions	14,765,728	1,488,513	8,244,353	12,643,765	6,333,788	30,404,175	9,476,361	3,813,991	15,614,024	29,958,311
Total governmental activities program revenues	48,167,488	32,275,388	29,026,524	46,613,205	26,026,605	47,967,164	32,243,506	24,089,413	34,349,635	46,261,623
Business-type activities:										
Charges for services										
Westwood Park	-	-	-	1,942,080	1,632,229	1,661,792	1,264,059	933,853	1,098,470	1,065,318
Water	30,124,897	24,847,978	23,937,759	24,377,486	22,217,540	20,498,886	21,843,184	21,735,237	21,496,086	16,050,007
Wastewater	15,742,616	17,121,748	15,974,265	16,615,270	15,984,512	15,992,294	15,781,490	15,767,530	15,923,396	15,715,128
Sanitation	17,695,750	17,098,253	16,149,743	16,340,040	15,243,633	14,791,863	14,549,273	14,584,853	14,338,856	13,991,281
Capital grants and contributions	5,358,576	4,791,771	3,511,824	10,796,491	2,786,305	2,569,510	5,263,425	2,324,230	10,525,831	7,703,017
Total business-type activities program revenues	68,921,839	63,859,750	59,573,591	70,071,367	57,864,219	55,514,345	58,701,431	55,345,703	63,382,639	54,524,751
Total primary government revenues	\$ 117,089,327	\$ 96,135,138	\$ 88,600,115	\$ 116,684,572	\$ 83,890,824	\$ 103,481,509	\$ 90,944,937	\$ 79,435,116	\$ 97,732,274	\$ 100,786,374
NET (EXPENSE)/REVENUE										
Governmental activities	\$ (129,233,449)	\$ (131,740,709)	\$ (111,037,606)	\$ (101,516,518)	\$ (104,575,961)	\$ (57,751,761)	\$ (83,110,191)	\$ (91,502,719)	\$ (68,364,303)	\$ (46,249,082)
Business-type activities	4,916,543	5,797,539	2,508,215	14,914,428	5,197,911	6,859,688	13,371,839	12,100,632	17,840,634	12,138,208
Total primary government net expense	\$ (124,316,906)	\$ (125,943,170)	\$ (108,529,391)	\$ (86,602,090)	\$ (99,378,050)	\$ (50,892,073)	\$ (69,738,352)	\$ (79,402,087)	\$ (50,523,669)	\$ (34,110,874)

THE CITY OF NORMAN, OKLAHOMA

CHANGES IN NET POSITION LAST TEN FISCAL YEARS (accrual basis of accounting)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
GENERAL REVENUE AND OTHER CHANGES IN NET ASSETS										
Governmental activities:										
Sales taxes	\$ 98,665,799	\$ 99,514,777	\$ 98,398,676	\$ 84,638,068	\$ 75,811,863	\$ 74,419,538	\$ 73,967,709	\$ 73,345,458	\$ 70,981,084	\$ 65,778,553
Franchise taxes	7,170,092	8,256,119	7,294,416	6,358,546	6,531,339	6,625,971	7,094,490	6,807,860	6,743,712	7,155,689
Property taxes	17,039,980	9,650,382	13,887,375	8,957,836	12,062,899	11,395,748	11,971,525	14,739,604	9,794,490	11,620,098
Use taxes	17,735,378	15,909,739	14,628,785	12,719,530	9,017,696	7,196,831	5,148,317	3,797,125	3,467,863	2,864,048
Hotel/Motel taxes	3,600,483	2,209,418	1,808,382	1,264,409	1,307,527	1,878,249	1,879,453	1,759,851	1,825,087	1,785,788
Alcoholic beverage taxes	601,757	607,987	609,833	564,013	498,318	441,456	324,252	316,013	306,225	301,618
Cigarette taxes	607,394	684,271	755,712	764,783	704,411	657,982	834,649	894,092	839,492	771,946
Investment earnings	7,086,444	3,512,616	(535,003)	469,832	2,489,875	3,198,922	1,586,732	513,238	1,965,790	323,863
Miscellaneous	6,244,664	6,301,733	3,863,587	1,816,052	2,450,934	3,762,651	3,627,956	2,275,838	1,943,106	2,196,990
Transfers	2,025,750	1,796,030	2,319,413	1,943,054	1,049,311	1,030,049	1,157,529	1,294,541	1,258,752	1,085,283
Total governmental activities	<u>160,777,741</u>	<u>148,443,072</u>	<u>143,031,176</u>	<u>119,496,123</u>	<u>111,924,173</u>	<u>110,607,397</u>	<u>107,592,612</u>	<u>105,743,620</u>	<u>99,125,601</u>	<u>93,883,876</u>
Business-type activities:										
Sales taxes	-	-	-	-	-	-	-	-	-	-
Excise taxes	1,115,765	1,037,712	1,758,833	2,307,102	1,283,126	1,236,361	1,319,885	1,530,490	1,709,914	2,149,079
Investment earnings	4,214,564	1,613,383	(764,489)	47,842	1,974,631	3,046,291	472,025	163,961	515,716	250,382
Miscellaneous	1,377,598	144,459	43,237	32,621	52,054	297,195	(940,246)	501,033	690,071	1,066,246
Transfers	(2,025,750)	(1,796,030)	(2,319,413)	(1,943,054)	(1,049,311)	(1,030,049)	(1,157,529)	(1,294,541)	(1,258,752)	(1,085,283)
Total business-type activities	<u>4,682,177</u>	<u>999,524</u>	<u>(1,281,832)</u>	<u>444,511</u>	<u>2,260,500</u>	<u>3,549,798</u>	<u>(305,865)</u>	<u>900,943</u>	<u>1,656,949</u>	<u>2,380,424</u>
Total primary government	<u>\$ 165,459,918</u>	<u>\$ 149,442,596</u>	<u>\$ 141,749,344</u>	<u>\$ 119,940,634</u>	<u>\$ 114,184,673</u>	<u>\$ 114,157,195</u>	<u>\$ 107,286,747</u>	<u>\$ 106,644,563</u>	<u>\$ 100,782,550</u>	<u>\$ 96,264,300</u>
CHANGE IN NET POSITION										
Governmental activities	\$ 31,544,292	\$ 16,702,363	\$ 31,993,570	\$ 17,979,605	\$ 7,348,212	\$ 52,855,636	\$ 23,282,421	\$ 14,240,901	\$ 30,761,298	\$ 47,634,794
Business-type activities	9,598,720	6,797,063	1,226,383	15,358,939	7,458,411	10,409,486	13,065,974	13,001,575	19,497,583	14,518,632
Total primary government	<u>\$ 41,143,012</u>	<u>\$ 23,499,426</u>	<u>\$ 33,219,953</u>	<u>\$ 33,338,544</u>	<u>\$ 14,806,623</u>	<u>\$ 63,265,122</u>	<u>\$ 36,348,395</u>	<u>\$ 27,242,476</u>	<u>\$ 50,258,881</u>	<u>\$ 62,153,426</u>

THE CITY OF NORMAN, OKLAHOMA

**FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)**

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General fund										
Nonspendable	\$ 141,925	\$ 37,016	\$ 202,496	\$ 19,324	\$ 14,065	\$ 32,402	\$ 24,898	\$ 29,473	\$ 20,896	\$ 26,642
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	4,750,438	4,517,987	4,168,853	4,027,066	3,889,176	3,794,419	3,331,295	3,302,656	3,226,149	3,191,393
Assigned	4,572,631	5,473,549	3,887,398	2,893,498	2,849,571	2,541,165	2,503,122	2,298,057	2,281,428	2,890,768
Unassigned	<u>22,420,434</u>	<u>22,724,887</u>	<u>18,490,142</u>	<u>11,773,244</u>	<u>10,836,506</u>	<u>13,223,749</u>	<u>13,046,521</u>	<u>7,166,425</u>	<u>8,861,932</u>	<u>8,290,555</u>
Total general fund	<u>\$ 31,885,428</u>	<u>\$ 32,753,439</u>	<u>\$ 26,748,889</u>	<u>\$ 18,713,132</u>	<u>\$ 17,589,318</u>	<u>\$ 19,591,735</u>	<u>\$ 18,905,836</u>	<u>\$ 12,796,611</u>	<u>\$ 14,390,405</u>	<u>\$ 14,399,358</u>
All other governmental funds										
Nonspendable	\$ 110,204	\$ -	\$ 705,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	121,811,750	138,271,260	168,476,838	178,960,048	140,480,988	147,577,408	155,984,942	180,115,682	162,761,288	123,475,384
Assigned	13,819,811	13,284,258	4,622,396	5,026,161	5,213,736	3,994,574	4,540,592	3,712,781	3,436,379	2,148,078
Unassigned	<u>(110,204)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 135,631,561</u>	<u>\$ 151,555,518</u>	<u>\$ 173,805,228</u>	<u>\$ 183,986,209</u>	<u>\$ 145,694,724</u>	<u>\$ 151,571,982</u>	<u>\$ 160,525,534</u>	<u>\$ 183,828,463</u>	<u>\$ 166,197,667</u>	<u>\$ 125,623,462</u>

THE CITY OF NORMAN, OKLAHOMA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(Dollars in Thousands)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
REVENUES										
Taxes	\$ 144,212	\$ 135,540	\$ 136,018	\$ 113,938	\$ 104,731	\$ 101,516	\$ 100,061	\$ 100,450	\$ 92,812	\$ 89,204
Licenses & permits	1,103	1,343	1,386	1,463	1,142	1,129	1,104	1,162	1,399	1,393
Intergovernmental revenues	16,667	16,135	9,487	22,489	6,622	5,740	10,501	8,358	6,396	4,553
Charges for services	17,648	15,668	14,251	10,887	11,046	11,694	11,657	10,427	10,966	11,484
Fines and forfeitures	1,585	1,189	1,090	1,548	1,794	1,473	2,366	2,300	2,425	2,644
Investment earnings	6,726	3,252	(696)	214	2,254	2,898	1,330	278	334	278
Other	4,730	6,193	5,610	3,733	3,324	2,737	3,466	2,652	1,762	2,403
Total revenues	<u>192,671</u>	<u>179,320</u>	<u>167,146</u>	<u>154,272</u>	<u>130,913</u>	<u>127,187</u>	<u>130,485</u>	<u>125,627</u>	<u>116,094</u>	<u>111,959</u>
EXPENDITURES										
General government	14,603	12,428	18,149	16,588	10,015	10,993	10,681	10,022	9,742	9,431
Planning	4,360	3,984	3,816	3,480	3,394	3,528	3,637	3,429	3,454	3,416
City controller	3,471	3,303	3,755	3,702	3,623	3,378	3,503	3,353	3,141	2,940
Parks & recreation	15,549	12,316	11,219	6,227	6,239	5,293	5,249	5,999	5,167	4,665
Public works	41,681	38,432	30,154	30,744	28,266	17,147	18,907	22,634	18,572	18,137
Public service	4,458	6,902	3,067	3,827	1,996	4,120	2,662	3,892	2,963	2,920
Public safety	62,858	57,148	51,565	49,287	48,638	43,009	45,765	43,913	46,079	43,780
Capital Outlay	57,742	78,752	30,806	30,028	24,521	47,788	43,097	31,375	32,910	22,358
Debt Service:										
Principal	18,311	17,898	18,081	15,350	8,415	27,269	16,245	11,671	9,668	9,542
Interest and fiscal charges	5,288	4,450	4,887	4,658	4,388	4,265	4,545	4,839	3,905	2,180
Total expenditures	<u>228,321</u>	<u>235,613</u>	<u>175,499</u>	<u>163,891</u>	<u>139,495</u>	<u>166,790</u>	<u>154,291</u>	<u>141,127</u>	<u>135,601</u>	<u>119,369</u>
Excess of revenues over (under) expenditures	<u>(35,650)</u>	<u>(56,293)</u>	<u>(8,353)</u>	<u>(9,619)</u>	<u>(8,582)</u>	<u>(39,603)</u>	<u>(23,806)</u>	<u>(15,500)</u>	<u>(19,507)</u>	<u>(7,410)</u>
OTHER FINANCING SOURCES (USES)										
Issuance of debt	16,232	39,500	3,882	47,000	-	30,000	6,105	30,950	65,935	45,909
Premium on issuance of debt	487	773	-	469	-	585	-	-	1,426	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	(7,707)	-
Transfers in	21,017	15,139	27,114	28,275	18,646	5,736	16,729	10,533	35,034	7,456
Transfers out	(18,878)	(15,364)	(25,215)	(26,710)	(17,943)	(4,986)	(16,222)	(9,946)	(34,616)	(7,235)
Total other financing sources (uses)	<u>18,858</u>	<u>40,048</u>	<u>5,781</u>	<u>49,034</u>	<u>703</u>	<u>31,335</u>	<u>6,612</u>	<u>31,537</u>	<u>60,072</u>	<u>46,130</u>
Net change in fund balances	\$ (16,792)	\$ (16,245)	\$ (2,572)	\$ 39,415	\$ (7,879)	\$ (8,268)	\$ (17,194)	\$ 16,037	\$ 40,565	\$ 38,720
Debt service as a percentage of noncapital expenditures	13.83%	14.25%	15.87%	14.95%	11.14%	26.50%	18.70%	15.04%	13.22%	12.08%

THE CITY OF NORMAN, OKLAHOMA

TAXABLE SALES BY CATEGORY

LAST TEN FISCAL YEARS

(Dollars in Thousands)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General merchandise	\$ 23,042	\$ 22,291	\$ 20,974	\$ 20,068	\$ 18,579	\$ 17,864	\$ 17,324	\$ 16,869	\$ 15,678	\$ 15,047	\$ 14,991
Eating and drinking establishments	17,895	17,731	16,628	13,882	12,657	13,189	12,558	12,011	11,366	10,708	10,096
Miscellaneous retail	9,261	9,381	9,698	9,409	9,865	9,540	9,253	9,063	9,060	8,518	7,899
Building materials and farm tools	7,203	8,441	12,511	8,041	6,050	5,257	5,133	5,241	5,948	4,487	4,742
Electric, gas & sanitary services	5,235	5,737	4,735	3,981	3,820	3,986	4,242	3,864	3,460	3,586	3,512
Home furnishings and appliances	3,859	4,081	4,284	4,139	3,410	3,668	3,704	3,785	3,480	3,507	3,166
Food stores	4,656	4,702	4,456	4,194	3,843	3,849	4,019	4,158	4,062	3,849	4,058
Apparel and accessory stores	3,887	3,812	3,855	3,140	2,914	3,437	3,527	3,547	3,642	3,549	3,531
Communications	2,395	2,601	2,592	2,312	2,205	2,482	2,503	2,585	2,429	2,349	2,322
Wholesale trade-durable goods	7,035	7,685	6,345	5,224	4,855	4,539	4,571	4,657	4,392	4,042	3,341
All other outlets	<u>14,670</u>	<u>77,448</u>	<u>12,818</u>	<u>9,453</u>	<u>7,028</u>	<u>7,141</u>	<u>7,204</u>	<u>8,097</u>	<u>7,377</u>	<u>6,327</u>	<u>6,484</u>
Total	<u>\$ 99,138</u>	<u>\$ 163,910</u>	<u>\$ 98,896</u>	<u>\$ 83,843</u>	<u>\$ 75,226</u>	<u>\$ 74,952</u>	<u>\$ 74,038</u>	<u>\$ 73,877</u>	<u>\$ 70,894</u>	<u>\$ 65,969</u>	<u>\$ 64,142</u>
City direct sales tax rate	4.125%	4.125%	4.125%	4.125%	4.125%	4.00%	4.00%	4.00%	4.00%	3.50%	3.50%

Sources: Oklahoma Tax Commission

Note: Beginning January 1, 2016 sales tax increased by 0.5% for Norman Forward projects.

THE CITY OF NORMAN, OKLAHOMA

**DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS**

Fiscal Year	City Direct Rate	State of Oklahoma	Cleveland County
2024	4.125 %	4.5 %	0.125 %
2023	4.125 %	4.5 %	0.125 %
2022	4.125 %	4.5 %	0.125 %
2021	4.125 %	4.5 %	0.125 %
2020	4.125 %	4.5 %	0.125 %
2019	4.000 %	4.5 %	0.250 %
2018	4.000 %	4.5 %	0.250 %
2017	4.000 %	4.5 %	0.250 %
2016	4.000 %	4.5 %	0.250 %
2015	3.500 %	4.5 %	0.250 %

Source: Oklahoma Tax Commission

Note: Voters approved a .125% City sales tax for transit operations effective April 1, 2020. Voters approved a 0.5% City sales tax for Norman Forward quality of life projects effective January 1, 2016. Voters approved a temporary .5% City public safety sales tax effective October 1, 2008 and ending September 30, 2015. On April 1, 2014, the citizens approved permanent extension of the public safety sales tax.

THE CITY OF NORMAN, OKLAHOMA

SALES TAX REVENUE PAYERS BY INDUSTRY

FISCAL YEARS 2024 AND 2015

(Dollars in Thousands)

	Fiscal Year 2024				Fiscal Year 2015			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Retail trade	1,125	31.6 %	\$ 54,651	55.1 %	1,172	39.6 %	\$ 38,958	59.1 %
Accommodation and food service	330	9.3 %	19,958	20.1 %	278	9.4 %	12,288	18.6 %
Wholesale trade	629	17.7 %	7,035	7.1 %	501	16.9 %	4,042	6.1 %
Utilities	7	0.2 %	5,235	5.3 %	7	0.2 %	3,586	5.4 %
Information	193	5.4 %	2,395	2.4 %	146	4.9 %	2,349	3.6 %
Manufacturing	312	8.8 %	2,263	2.3 %	193	6.5 %	1,682	2.5 %
Educational services	9	0.3 %	2,257	2.3 %	4	0.1 %	18	0.0 %
Real estate and rental and leasing	205	5.8 %	1,584	1.6 %	200	6.8 %	909	1.4 %
Other services (except public administration)	145	4.1 %	1,375	1.4 %	101	3.4 %	556	0.8 %
Arts, entertainment, and recreation	52	1.5 %	680	0.7 %	28	0.9 %	468	0.7 %
Professional, scientific, and technical services	86	2.4 %	394	0.4 %	78	2.6 %	231	0.4 %
Construction	63	1.8 %	309	0.3 %	23	0.8 %	152	0.2 %
Admin, support, waste mgmt and remediation services	57	1.6 %	221	0.2 %	17	0.6 %	163	0.2 %
Transportation and warehousing	19	0.5 %	204	0.2 %	42	1.4 %	66	0.1 %
Finance and insurance	25	0.7 %	155	0.2 %	12	0.4 %	54	0.1 %
Health care and social assistance	24	0.7 %	50	0.1 %	5	0.2 %	17	0.0 %
Agricultural, forestry, fishing and hunting	8	0.2 %	24	0.0 %	4	0.1 %	8	0.0 %
Mining, quarrying, and oil and gas extraction	5	0.1 %	11	0.0 %	6	0.2 %	16	0.0 %
Public administration	6	0.2 %	3	0.0 %	-	0.0 %	1	0.0 %
Nonclassifiable	257	7.2 %	335	0.3 %	144	4.9 %	408	0.6 %
Total	3,557	100.0 %	\$ 99,139	100.0 %	2,961	100.0 %	\$ 65,972	100.0 %

Sources: Oklahoma Tax Commission

Notes: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue.

THE CITY OF NORMAN, OKLAHOMA

**RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

(dollars in thousands, except per capita)

Fiscal Year	Governmental Activities				Business-Type Activities			Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Revenue Bonds	Leases	Term Loans	Revenue Bonds	Term Loans	Leases			
2015	\$ 64,196	-	\$ 226	\$ 36,411	\$ 18,597	\$ 41,009	\$ -	\$ 160,439	1.3 %	1,211.08
2016	71,419	-	-	78,650	981	54,470	-	205,520	1.8 %	1,708.66
2017	63,101	-	819	106,440	839	55,677	-	226,876	1.9 %	1,843.48
2018	51,788	-	414	107,790	693	65,138	-	225,823	1.9 %	1,838.31
2019	71,034	-	-	92,065	536	86,230	-	249,865	2.1 %	2,023.67
2020	67,812	-	-	86,675	369	83,788	-	238,644	1.9 %	1,911.08
2021	83,689	-	-	102,655	192	79,365	-	265,901	2.1 %	2,076.93
2022	74,404	-	547	97,733	-	72,223	907	245,814	1.9 %	1,918.96
2023	106,359	-	918	97,733	-	64,837	855	270,702	2.0 %	2,088.31
2024	114,503	-	748	77,857	-	57,600	801	251,509	1.8 %	1,934.00

Note: Details regarding the City’s outstanding debt can be found in the notes to the financial statements.

¹ See the Schedule of Demographic and Economic Statistics on page 125 for personal income and population data.

THE CITY OF NORMAN, OKLAHOMA

RATIOS OF GENERAL BONDED DEBT OUTSTANDING LAST TEN FISCAL YEARS

(dollars in thousands, except per capita)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value ¹ of Property	Per Capita ²
2015	\$ 64,196	\$ 8,847	\$ 55,349	6.34%	468.90
2016	71,419	6,552	64,867	6.97%	539.28
2017	63,101	8,638	54,463	5.48%	432.21
2018	51,788	5,769	46,019	4.49%	362.99
2019	71,034	2,674	68,360	6.58%	553.65
2020	67,812	7,201	60,611	5.65%	485.35
2021	83,689	4,879	78,810	7.05%	615.58
2022	74,404	6,550	67,854	5.71%	529.71
2023	106,359	4,282	102,077	7.87%	787.47
2024	114,503	9,520	104,983	7.63%	807.28

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

¹ See the Schedule of Legal Debt Margin Information on page 123 for property value data.

² Population data can be found in the Schedule of Demographic and Economic Statistics on page 125.

THE CITY OF NORMAN, OKLAHOMA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF JUNE 30, 2024

(dollars in thousands)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable ¹	Estimated Share of Overlapping Debt
Debt repaid with property taxes: County	\$ -	0.00%	\$ -
Debt repaid with property taxes: Norman Public Schools	116,020	95.37%	110,648
Debt repaid with property taxes: McLoud Public Schools	850	0.02%	0
Debt repaid with property taxes: Robin Hill Public Schools	745	0.10%	1
Debt repaid with property taxes: Noble Public Schools	7,900	0.62%	49
Debt repaid with property taxes: Mid Del Public Schools	46,875	0.02%	9
Debt repaid with property taxes: Little Axe Public Schools	2,575	0.18%	5
Debt repaid with property taxes: Moore Public Schools	<u>138,630</u>	3.13%	<u>4,339</u>
Subtotal, overlapping debt	313,595		115,051
City of Norman direct debt			<u>193,108</u>
Total direct and overlapping debt			<u>\$ 308,159</u>

Sources: Assessed value data used to estimate applicable percentages and debt outstanding provided by the Cleveland County Assessor.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and business of the City of Norman. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

¹ The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the City's boundaries and dividing it by the county's total taxable assessed value.

THE CITY OF NORMAN, OKLAHOMA

LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS (dollars in thousands)

	2024	2023	2022	2021	Fiscal Year		2018	2017	2016	2015
					2020	2019				
Assessed value of property	\$ 1,375,296	\$ 1,296,635	\$ 1,187,461	\$ 1,117,342	\$ 1,073,220	\$ 1,038,922	\$ 993,913	\$ 963,371	\$ 930,798	\$ 873,553
Debt limit ¹ , 10% of assessed value	137,530	129,664	118,746	111,734	107,322	103,892	99,391	96,337	93,080	87,355
Amount of debt applicable to limit:										
General Obligation Bonds back by property taxes	-	-	-	-	-	-	-	-	-	-
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 137,530</u>	<u>\$ 129,664</u>	<u>\$ 118,746</u>	<u>\$ 111,734</u>	<u>\$ 107,322</u>	<u>\$ 103,892</u>	<u>\$ 99,391</u>	<u>\$ 96,337</u>	<u>\$ 93,080</u>	<u>\$ 87,355</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Debt limit ² , 30% of assessed value	\$ 412,589	\$ 388,991	\$ 356,238	\$ 335,203	\$ 321,966	\$ 311,677	\$ 298,174	\$ 289,011	\$ 279,239	\$ 262,066
Amount of debt applicable to limit:										
General Obligation Bonds	114,503	104,240	72,790	81,875	66,205	69,230	50,360	61,445	71,419	64,196
Less: Resources restricted to paying principal	<u>(9,520)</u>	<u>(4,282)</u>	<u>(6,550)</u>	<u>(4,879)</u>	<u>(7,201)</u>	<u>(2,674)</u>	<u>(5,769)</u>	<u>(8,638)</u>	<u>(6,552)</u>	<u>(8,847)</u>
Total net debt applicable to limit	104,983	99,958	66,240	76,996	59,004	66,556	44,591	52,807	64,867	55,349
Legal debt margin	<u>\$ 307,606</u>	<u>\$ 289,033</u>	<u>\$ 289,998</u>	<u>\$ 258,207</u>	<u>\$ 262,962</u>	<u>\$ 245,121</u>	<u>\$ 253,583</u>	<u>\$ 236,204</u>	<u>\$ 214,372</u>	<u>\$ 206,717</u>
Total net debt applicable to the limit as a percentage of debt limit	25.44%	25.70%	18.59%	22.97%	18.33%	21.35%	14.95%	18.27%	23.23%	21.12%

¹ Article X, Section 26 of the Oklahoma Constitution states that bonds issued for road and/or bridge improvements cannot exceed ten percent (10%) of the net assessed valuation (gross valuation minus homestead) of the City.

² Article X, Section 27 of the Oklahoma Constitution authorizes cities and towns to issue bonds for utilities. The courts have defined utilities broadly as anything used by the public. If the City's debt exceeds 30% of its net assessed valuation, the City can still sell its general obligation bonds; however, due to collateralization requirements, it may be difficult to attract Oklahoma banks to bid on the bonds and therefore affect the marketability of the bonds.

**PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS
(dollars in thousands)**

Fiscal Year	NUA Revenue Bonds & Term Loans							NMA Revenue Bonds and Term Loans						
	Gross Revenue ¹	Less: Operating Expenses ²	Net Available Revenue	Debt Service		Coverage	Gross Revenue ¹	Less: Operating Expenses ²	Net Available Revenue	Debt Service		Coverage		
				Principal	Interest					Principal	Interest			
2015	\$ 32,212	\$ 14,381	\$ 17,831	\$ 4,447	\$ 2,544	2.55	\$ 15,476	\$ 12,075	\$ 3,401	\$ 665	\$ 189	3.98		
2016	37,308	11,657	25,651	6,508	1,287	3.29	16,021	11,781	4,240	680	171	4.98		
2017	33,834	18,055	15,779	5,943	1,053	2.26	16,315	11,603	4,712	705	151	5.50		
2018	34,050	17,747	16,303	5,508	1,262	2.41	16,624	12,346	4,278	725	131	5.00		
2019	35,355	6,402	28,953	5,631	2,156	3.72	17,918	13,294	4,624	580	108	6.72		
2020	35,946	18,177	17,769	7,296	2,389	1.83	17,891	12,950	4,941	1,750	88	2.69		
2021	39,647	21,199	18,448	7,409	2,239	1.91	18,603	14,813	3,790	180	24	18.58		
2022	37,433	24,521	12,912	7,143	2,366	1.36	16,084	14,033	2,051	-	-	-		
2023	40,365	23,927	16,438	7,104	2,551	1.70	17,713	17,212	501	-	-	-		
2024	46,283	26,486	19,797	7,786	2,418	1.94	18,982	15,336	3,646	-	-	-		

Notes: Details regarding the City’s outstanding debt can be found in the notes to the financial statements.

¹ Total revenues (including interest and transfers in) exclusive of sewer maintenance charges and capital improvement charges.

² Total operating expenses exclusive of depreciation, amortization, Sewer Maintenance Fund expenses.

THE CITY OF NORMAN, OKLAHOMA

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS

Fiscal year	Population ¹	Personal Income (billions of dollars) ⁵	Per Capita Income ²	Median Age ²	School Enrollment ³	Unemployment Rate ⁴
2015	118,040	10.6	27,749	30.2	15,745	3.80%
2016	120,284	11.2	28,273	30.1	15,944	4.20%
2017	122,180	11.9	28,458	30.3	16,363	4.20%
2018	122,843	11.8	30,168	30.3	16,162	3.50%
2019	123,471	12.1	28,977	30.1	16,289	3.20%
2020	124,880	12.7	30,449	30.4	14,419	6.70%
2021	128,026	12.8	31,710	30.9	15,449	3.20%
2022	128,097	13.2	31,877	30.9	16,430	2.90%
2023	129,627	13.4	33,899	32.3	15,786	2.70%
2024	130,046	13.9	35,102	32.9	15,867	3.50%

Data Sources

¹ Years 2014- 23 obtained from census data

² U.S. Census Bureau, American Community Survey 2014-2019 and 2021-2023 estimated

³ Norman Public Schools

⁴ U.S. Department of Labor

⁵ Personal income estimated

THE CITY OF NORMAN, OKLAHOMA

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Employer	2024			2015		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
The University of Oklahoma	11,683	1	17.15%	12,446	1	20.86%
Norman Regional Hospital	3,350	2	4.92%	2,962	2	4.96%
Norman Public Schools	2,123	3	3.12%	1,880	3	3.15%
Walmart	1,300	4	1.91%			
York International/Johnson Controls	1,100	5	1.61%	950	4	1.59%
City of Norman	950	6	1.39%	848	5	1.42%
Cleveland County	563	7	0.83%			
Hitachi	400	8	0.59%	526	7	0.88%
NOAA National Severe Storm Laboratory	400	9	0.59%	550	6	0.92%
Department of Mental Health & Substance Abuse				506	8	0.85%
USPS National Center for Employee Development				407	9	0.68%
Oklahoma Veteran's Center	<u>398</u>	10	<u>0.58%</u>	<u>400</u>	10	<u>0.67%</u>
Total	<u>22,267</u>		<u>32.69%</u>	<u>21,475</u>		<u>35.98%</u>

Source: Various employers within the City of Norman and the Bureau of Labor and Statistics.

THE CITY OF NORMAN, OKLAHOMA

FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION LAST TEN FISCAL YEARS

FUNCTION	Full-time Equivalent Employees as of June 30									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General government	55	54	53	59	62	64	60	64	61	59
Planning	37	36	38	35	34	38	36	38	37	36
City controller	23	34	33	35	34	32	30	30	29	28
Parks & recreation	82	72	72	52	52	55	59	58	53	52
Public works	123	123	124	120	118	115	116	119	112	112
Public safety										
Police	263	253	247	255	260	259	262	259	245	235
Fire	169	167	164	168	169	171	171	173	163	162
Westwood	35	36	33	34	34	37	18	16	17	17
Water	65	51	50	51	49	49	48	50	49	47
Wastewater	50	48	45	47	44	45	45	46	43	43
Sanitation	65	63	63	60	59	59	58	60	58	55
Total	967	937	922	916	915	924	903	913	867	846

Source: City Payroll Office

Notes: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time equivalent employment is calculated by dividing total labor hours by 2,080.

THE CITY OF NORMAN, OKLAHOMA

OPERATING INDICATORS BY FUNCTION LAST TEN FISCAL YEARS

FUNCTION	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Planning										
Building permits issued	1,542	1,642	1,835	1,962	1,704	1,552	1,540	1,575	2,418	2,493
Building inspections conducted	21,950	26,348	27,897	26,403	24,719	23,216	23,799	25,846	26,556	29,348
Police										
Physical arrests	5,319	4,679	4,478	4,018	5,172	6,478	6,076	5,594	5,709	5,637
Parking violations	8,829	8,339	6,145	5,607	6,576	12,029	14,836	17,438	13,433	15,616
Traffic violations	10,364	6,545	4,303	8,551	13,422	15,509	14,985	16,988	16,249	16,330
Non-traffic violations	3,133	2,580	2,476	2,534	2,421	3,585	3,792	4,704	4,012	4,444
Fire										
Calls answered	18,249	17,781	17,962	17,648	16,071	15,925	15,491	14,425	13,761	12,650
Inspections	774	816	775	1,477	1,967	2,440	2,331	2,972	2,983	3,456
Sanitation										
Refuse collected (tons per day)	336	338	337	338	319	321	288	272	316	286
Recyclables collected (tons per day)	19	19	19	17	18	20	22	28	32	32
Highways and streets										
Street resurfacing (miles)	5	8	12	20	17	13	19	8	17	16
Street patching (tons of asphalt used)	3,796	2,700	3,030	1,583	523	1,091	1,611	2,502	2,767	1,814
Parks and recreation										
Athletic field permits issued	162,950	171,359	171,313	189,564	135,485	189,663	150,173	119,904	146,641	143,878
Community center admissions	186,733	54,848	76,533	32,243	77,539	105,455	127,239	129,705	127,522	138,650
Water										
New connections	387	364	550	630	478	441	407	458	496	649
Water main breaks	143	212	127	213	163	133	166	160	159	185
Average daily consumption										
(thousands of gallons)	15,080	14,980	14,310	13,880	13,440	12,080	13,250	12,730	12,180	12,500
Peak daily consumption										
(thousands of gallons)	23,350	25,520	20,880	26,000	22,200	21,290	20,560	22,290	19,870	21,800
Wastewater										
Average daily sewage treatment										
(thousands of gallons)	11,400	11,200	11,200	10,800	11,200	12,300	11,000	9,700	9,800	9,500

Sources: Various city departments.

Note: No indicators are available for the general government function.

THE CITY OF NORMAN, OKLAHOMA

CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

FUNCTION	Fiscal year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Public safety										
Police										
Stations	2	2	2	2	2	2	2	2	2	2
Patrol units	103	108	119	119	122	115	117	116	117	116
Fire stations	9	9	9	9	9	9	9	9	9	9
Sanitation										
Collection trucks	39	38	43	43	54	44	43	40	41	45
Highways and streets										
Streets (miles)	784	784	782	777	773	773	768	765	763	783
Streetlights	6,758	6,744	6,680	6,657	6,626	6,609	6,605	6,565	6,478	6,339
Traffic signals	256	256	258	256	257	256	256	256	250	246
Parks and recreation										
Acreage	1,165	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158
Playgrounds	57	56	56	56	55	54	53	53	52	52
Swimming pools	6	6	6	6	6	6	6	6	5	5
Tennis courts	27	26	26	26	26	26	24	24	24	24
Community centers	6	5	5	5	5	5	5	5	5	5
Golf courses	1	1	1	1	1	1	1	1	1	1
Disc golf courses	5	5	5	5	5	4	4	4	4	4
Skateparks/Skate spots	4	4	4	4	4	3	1	1	1	1
Bike parks	1	1	1	1	1	1	-	-	-	-
Fishing lakes	7	7	7	7	7	7	7	7	7	7
Water										
Water mains (miles)	650	645	636	629	619	606	600	600	597	593
Fire hydrants	7,016	6,932	6,701	6,472	6,351	6,071	5,986	5,988	5,921	5,860
Water towers	5	5	5	5	5	5	5	5	5	4
Maximum daily capacity (thousands of gallons)	23,940	25,780	25,700	23,500	23,500	23,300	23,300	23,300	23,500	23,500
Wastewater										
Sanitary sewers (miles)	531	525	521	518	516	515	508	511	500	494
Manholes	12,551	12,399	12,288	12,186	12,147	12,097	11,927	11,928	11,656	11,625
Maximum daily treatment capacity (thousands of gallons)	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	30,000	30,000

Sources: Various city departments.

Note: No capital asset indicators are available for the general government function.

Inter-City Room Tax Comparison

	Current Tax Rate	Uses	FYE 2022 Revenue	FYE 2023 Revenue	FYE 2024 Revenue
Norman	8%	Park Development, Arts & Humanities, Convention & Tourism	\$ 1,775,861.95	\$ 2,168,901.96	\$ 3,546,133.00
Broken Arrow	4%	Convention & Visitor's Bureau	\$ 863,736.00	\$ 892,351.00	\$ 836,210.00
Edmond	6%	Visit Edmond	\$ 711,437.00	\$ 931,469.00	\$ 859,264.00
Enid	8%	Enid Event Center & Convention Hall, Visit Enid, Garfield County Expo Center	\$ 1,133,625.00	\$ 1,107,116.00	\$ 1,027,051.00
Midwest City	5%	Parks & Rec, Economic Development, Welcome Center	\$ 586,334.00	\$ 694,046.00	Revised Budget \$638,735
Moore	5%	Acquisition, development, operations, and maintenance of parks and recreational facilities of the City	\$ 546,482.84	\$ 568,201.67	\$ 542,625.06
Oklahoma City	9.25%	Convention and tourism promotion and development, event sponsorships, capital projects at the state fairgrounds	\$ 16,683,983.00	\$ 18,313,367.00	\$ 19,363,706.00
Stillwater	7%	Promoting conventions, conferences, and tourism	\$ 874,248.00	\$ 1,721,176.00	\$ 1,678,361.44
North Little Rock, AR	3.5%	Parks and Recreation, North Little Rock Advertising and Promotions Commission	\$ 1,432,791.65	\$ 1,581,980.79	\$1,054,299.85 (Jan-Sept)
Boulder, CO	7.5%	Provide municipal improvements and services to the residents and visitors of the city and promote tourism	\$ 10,894,191.00	\$ 12,264,265.00	Revised Budget \$12,872,006
Westminster, CO	7%				
Lawrence, KS	6%	Parks and Recreation, Events	\$ 1,526,797.00	\$ 2,162,266.00	\$ 2,268,163.00
Columbia, MO	4%	Promoting convention and tourism	\$ 3,628,169.00	\$ 4,026,024.00	Budget \$3,308,901
St. Joseph, MO	6%	Projects as determined by council	\$ 1,307,410.00	\$ 1,446,251.00	Budget \$1,448,832
Las Cruces, NM	5%	Promote tourism and conventions within the area, acquiring, equipping, and furnishing recreational facilities of the municipality	\$ 3,058,973.00		
Denton, TX	7%	Promote Denton as a tourist destination	\$ 2,487,466.00	\$ 2,981,962.00	Revised Budget \$2,891,622
Odessa, TX	7%	Support Outside Agencies who bring visitors and tourists to Odessa	\$ 4,675,074.00	\$ 5,274,514.00	Estimated \$6,046,723
Plano, TX	7%	Promote tourism and convention and hotel industry	\$ 10,889,103.00	\$ 12,588,654.00	Estimated \$13,956,367
Waco, TX	7%	Attract meetings, conventions, sports, and event businesses to Waco	\$ 6,120,368.00	\$ 6,475,224.22	\$ 7,433,173.00

**SUMMARY OF MAJOR GENERAL FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF OCTOBER 31, 2024**

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	56,283,247	18,526,756	4,936,636	18,323,114	-1.10%	18,442,548	-0.65%
Use Tax	12,979,200	4,128,943	1,034,493	4,120,468	-0.21%	3,905,817	5.50%
Franchise Taxes/Fees	7,368,360	2,602,306	636,551	2,675,132	2.80%	3,089,523	-13.41%
Licenses and Permits	1,011,496	260,382	110,447	320,337	23.03%	332,959	-3.79%
Shared (Other) Taxes	2,546,160	848,720	204,742	760,637	-10.38%	759,617	0.13%
Fines and Forfeitures	1,256,190	418,730	146,171	544,672	30.08%	505,960	7.65%
Investment/Interest Income	197,078	65,693	51,072	189,518	188.49%	180,170	5.19%
TOTAL: General Fund (Major)	81,641,731	26,851,530	7,120,111	26,933,879	0.31%	27,216,594	-1.04%

**SUMMARY OF MAJOR CAPITAL PROJECT FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF OCTOBER 31, 2024**

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	17,512,533	5,764,600	1,502,454	5,576,628	-3.26%	5,612,949	-0.65%
Investment/Interest Income	700,000	233,333	221,800	953,011	308.43%	933,336	2.11%
TOTAL: Capital Fund (Major)	18,212,533	5,997,934	1,724,254	6,529,638	8.86%	6,546,285	-0.25%

**SUMMARY OF MAJOR NORMAN FORWARD FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF OCTOBER 31, 2024**

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	12,928,778	4,255,766	1,073,182	3,983,305	-6.40%	4,009,250	-0.65%
Use Tax	1,966,154	625,473	172,415	686,745	9.80%	650,969	5.50%
Investment/Interest Income	15,000	5,000	16,622	81,309	1526.17%	162,255	-49.89%
TOTAL: Capital Fund (Major)	14,909,932	4,886,239	1,262,219	4,751,359	-2.76%	4,822,474	-1.47%

**SUMMARY OF MAJOR ROOM TAX FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF OCTOBER 31, 2024**

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	3,718,750	1,239,583	537,727	1,330,773	7.36%	1,088,659	22.24%
Investment/Interest Income	2,500	833	4,272	15,366	1743.94%	10,504	46.29%
TOTAL: Room Tax Fund	3,721,250	1,240,417	541,999	1,346,140	8.52%	1,099,163	22.47%

**SUMMARY OF MAJOR WESTWOOD FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF OCTOBER 31, 2024**

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	248,014	40,912	168,769	-31.95%	212,645	-20.63%
Golf Driving Range	150,000	59,974	12,180	52,332	-12.74%	52,390	-0.11%
Golf Carts	325,000	141,431	22,575	95,440	-32.52%	113,934	-16.23%
Swimming Pool	900,000	378,473	4,590	246,328	-34.92%	237,447	3.74%
TOTAL: Westwood Fund (Major)	1,975,000	827,892	80,258	562,869	-32.01%	616,416	-8.69%

**SUMMARY OF MAJOR WATER FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF OCTOBER 31, 2024**

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	22,702,528	10,034,086	2,413,900	10,207,893	1.73%	8,050,568	26.80%
User Fees-Commercial	3,741,321	1,247,107	371,747	1,526,198	22.38%	1,287,999	18.49%
User Fees-Industrial	430,910	143,637	30,412	123,805	-13.81%	99,356	24.61%
User Fees-Institutional	1,194,180	398,060	128,377	387,694	-2.60%	401,609	-3.47%
Connection Fees	848,966	282,989	72,501	279,005	-1.41%	261,339	6.76%
Capital Improvement Charges	1,436,008	478,669	133,743	532,540	11.25%	531,304	0.23%
Investment/Interest Income	120,000	40,000	174,488	683,573	1608.93%	447,749	52.67%
TOTAL: Water Fund (Major)	30,473,913	12,624,548	3,325,168	13,740,708	8.84%	11,079,925	24.01%

**SUMMARY OF MAJOR WATER RECLAMATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF OCTOBER 31, 2024**

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	7,772,891	2,590,964	715,813	2,829,666	9.21%	2,809,887	0.70%
User Fees-Commercial	1,489,728	496,576	151,954	617,635	24.38%	910,565	-32.17%
User Fees-Industrial	183,839	61,280	10,911	42,219	-31.10%	41,377	2.03%
User Fees-Institutional	1,115,896	371,965	93,567	344,354	-7.42%	76,922	347.66%
Capital Improvement Charges	857,708	285,903	81,548	325,613	13.89%	327,170	-0.48%
Investment/Interest Income	50,000	16,667	30,611	127,111	662.66%	88,319	43.92%
TOTAL: Water Reclamation Fund (Major)	11,470,062	3,823,354	1,084,403	4,286,598	12.12%	4,254,241	0.76%

**SUMMARY OF MAJOR SEWER MAINTENANCE FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF OCTOBER 31, 2024**

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	3,155,110	1,043,240	276,301	1,095,739	5.03%	1,087,669	0.74%
TOTAL: Sewer Maintenance Fund (Major)	3,155,110	1,043,240	276,301	1,095,739	5.03%	1,087,669	0.74%

**SUMMARY OF MAJOR NEW DEVELOPMENT EXCISE FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF OCTOBER 31, 2024**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
WW Excise Tax (Residential)	1,100,000	352,960	75,135	324,019	-8.20%	356,258	-9.05%
WW Excise Tax (Commercial)	300,000	100,000	4,209	36,221	-63.78%	51,570	-29.76%
TOTAL: New Development Excise Fund (Major)	1,400,000	452,960	79,344	360,240	-20.47%	407,828	-11.67%

**SUMMARY OF MAJOR SANITATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF OCTOBER 31, 2024**

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	8,625,402	2,875,134	652,973	2,598,293	-9.63%	2,580,971	0.67%
User Fees-Commercial	3,943,393	1,314,464	446,948	1,797,789	36.77%	1,569,908	14.52%
User Fees-Industrial	179,370	59,790	-	-	-100.00%	-	0.00%
User Fees-Institutional	521,777	173,926	61,298	222,985	28.21%	159,545	39.76%
User Fees-Transfer Station	643,263	214,421	119,521	497,531	132.03%	505,044	-1.49%
User Fees - Recycling	1,326,145	442,048	105,339	419,265	-5.15%	414,686	1.10%
Recycled Material Sales	233,192	77,731	29,284	70,440	-9.38%	4,642	1417.45%
Investment/Interest Income	300,000	100,000	40,519	165,704	65.70%	132,898	24.68%
TOTAL: Sanitation Fund (Major)	15,772,542	5,257,514	1,455,882	5,772,008	9.79%	5,367,694	7.53%

**SUMMARY OF MAJOR FUND EXPENDITURES VS. BUDGET
VS. BUDGET, FYE 2025 - AS OF OCTOBER 31, 2024**

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	113,584,406	37,861,469	8,826,299	37,261,636	-1.58%	34,862,048	6.88%
Capital Fund	90,607,184	30,202,395	2,147,156	12,986,153	-57.00%	11,686,590	11.12%
Norman Forward Fund	17,959,550	5,986,517	4,886,522	6,187,344	3.35%	13,713,652	-54.88%
Westwood Fund	2,891,814	963,938	150,668	1,204,081	24.91%	1,310,821	-8.14%
Water Fund	81,527,761	27,175,920	4,274,612	11,735,048	-56.82%	6,962,258	68.55%
Water Reclamation Fund	48,361,285	16,120,428	2,017,597	5,503,969	-65.86%	4,665,658	17.97%
Sanitation Fund	23,788,070	7,929,357	2,266,448	5,806,931	-26.77%	5,778,167	0.50%
(Adjusted Budget)							

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

GENERAL FUND:
As of October 31, 2024

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 4 Month	Unencumb Balance
Beginning Fund Balance	13,085,592	18,254,616	\$ 18,254,616	
REVENUES:				
Revenue	101,595,809	101,603,136	30,926,958	
Transfers In	6,851,563	6,851,563	2,283,854	
Total Revenue	<u>108,447,372</u>	<u>108,454,699</u>	<u>33,210,812</u>	
EXPENDITURES:				
Salary / Benefits	74,366,152	74,320,902	25,904,293	48,416,609
Supplies / Materials	8,350,129	9,244,318	1,915,956	6,526,139
Services / Maintenance	15,784,613	18,305,019	5,827,346	9,603,804
Internal Services	4,611,013	4,608,305	1,417,906	3,190,399
Capital Equipment	4,255,378	6,505,310	1,910,877	1,915,753
Capital Project	-	357,777	204,332	153,444
Transfers Out	1,276,322	242,775	80,925	161,850
Employee Turnover Savings	(800,000)	(800,000)		
Supplies/Materials/Svs/Maint Savings	-	-		
Total Expenditures	<u>107,843,607</u>	<u>112,784,406</u>	<u>37,261,635</u>	<u>69,967,998</u>
Net Difference	<u>603,765</u>	<u>(4,329,707)</u>	<u>(4,050,823)</u>	
Ending Fund Balance	<u>\$ 13,689,357</u>	<u>\$ 13,924,909</u>	<u>\$ 14,203,793</u>	

**RAINY DAY FUND:
As of October 31, 2024**

	<u>Original Budget - Annual</u>	<u>Adjusted budget - Annual</u>	<u>YTD Actual - 4 Month</u>
Beginning Fund Balance	\$ 4,567,988	\$ 4,750,438	\$ 4,750,438
REVENUES:			
Revenue	50,000	50,000	77,133
Transfers In	-	-	-
Total Revenue	<u>50,000</u>	<u>50,000</u>	<u>77,133</u>
EXPENDITURES:			
Transfers Out	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Difference	<u>50,000</u>	<u>50,000</u>	<u>77,133</u>
Ending Fund Balance	<u>\$ 4,617,988</u>	<u>\$ 4,800,438</u>	<u>\$ 4,827,571</u>
Rainy Day Target - 4%			4,102,187

PUBLIC SAFETY SALES TAX FUND:
As of October 31, 2024

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 4 Month	Unencumb Balance
Beginning Fund Balance	\$ -	\$ 2,412,355	\$ 2,412,355	
REVENUES:				
Revenue	15,621,717	15,621,717	4,886,376	
Transfers In	282,955	282,955	94,318	
Total Revenue	<u>15,904,672</u>	<u>15,904,672</u>	<u>4,980,694</u>	
EXPENDITURES:				
Salary / Benefits	11,741,528	11,741,528	4,069,962	7,671,566
Supplies / Materials	699,584	744,419	163,948	530,914
Services / Maintenance	307,543	357,271	129,320	172,227
Internal Services	387,258	387,258	110,822	276,436
Capital Equipment	383,770	2,354,015	355,869	110,952
Capital Project	-	3,600,221	492,594	2,948,294
Debt Service	2,384,989	2,384,989	1,190,585	1,194,404
Transfers Out	-	-	-	-
Total Expenditures	<u>15,904,672</u>	<u>21,569,701</u>	<u>6,513,100</u>	<u>12,904,793</u>
Net Difference	<u>-</u>	<u>(5,665,029)</u>	<u>(1,532,406)</u>	
Ending Fund Balance	<u>\$ -</u>	<u>\$ (3,252,674)</u>	<u>\$ 879,949</u>	

**ROOM TAX FUND:
As of October 31, 2024**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 4 Month	Unencumb Balance
Beginning Fund Balance	\$ 925,378	\$ 1,236,170	\$ 1,236,170	
REVENUES:				
Revenue	3,721,250	3,721,250	1,585,293	
Transfers In	-	-	-	
Total Revenue	<u>3,721,250</u>	<u>3,721,250</u>	<u>1,585,293</u>	
EXPENDITURES:				
Services / Maintenance	3,012,188	3,012,813	1,329,453	-
Internal Services	148,750	148,750	37,879	110,871
Capital Projects	250,000	563,536	29,492	506,873
Debt Service	430,641	430,641	213,757	216,884
Transfers Out	-	-	-	-
Total Expenditures	<u>3,841,579</u>	<u>4,155,740</u>	<u>1,610,581</u>	<u>834,628</u>
Net Difference	<u>(120,329)</u>	<u>(434,490)</u>	<u>(25,288)</u>	
Ending Fund Balance	<u>\$ 805,049</u>	<u>\$ 801,680</u>	<u>\$ 1,210,882</u>	

WESTWOOD FUND:
As of October 31, 2024

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 4 Month	Unencumb Balance
Beginning Fund Balance	\$ 452,760	\$ 7,248	\$ 7,248	
REVENUES:				
Revenue	2,718,000	2,718,000	884,308	
Transfers In	131,745	131,745	43,915	
Total Revenue	<u>2,849,745</u>	<u>2,849,745</u>	<u>928,223</u>	
EXPENDITURES:				
Salary / Benefits	1,718,660	1,718,660	869,919	848,741
Supplies / Materials	613,279	625,592	176,621	383,533
Services / Maintenance	350,096	361,832	127,832	178,552
Internal Services	66,731	66,731	29,709	37,022
Capital Equipment	66,186	69,242	-	66,186
Capital Projects	-	49,758	-	49,758
Employee Turnover Savin	(38,411)	(38,411)		
Supplies/Materials/Svs/Ma	(38,411)	(38,411)		
Total Expenditures	<u>2,738,130</u>	<u>2,814,993</u>	<u>1,204,081</u>	<u>1,563,792</u>
Net Difference	<u>111,615</u>	<u>34,752</u>	<u>(275,858)</u>	
Ending Fund Balance	<u>\$ 564,375</u>	<u>\$ 42,000</u>	<u>\$ (268,610)</u>	

**WATER FUND:
As of October 31, 2024**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 4 Month	Unencumb Balance
Beginning Fund Balance	\$ 5,133,195	\$ 40,234,137	\$ 40,234,137	
REVENUES:				
Revenue	33,246,367	33,246,367	14,558,851	
Transfers In	-	-	-	
Total Revenue	<u>33,246,367</u>	<u>33,246,367</u>	<u>14,558,851</u>	
EXPENDITURES:				
Salary / Benefits	5,412,415	5,412,415	1,924,140	3,488,275
Supplies / Materials	3,536,083	4,092,490	1,130,214	2,861,627
Services / Maintenance	3,381,334	3,438,805	947,684	2,275,118
Internal Services	407,875	415,924	139,887	276,036
Cost Allocation	2,263,000	2,263,000	625,965	1,637,035
Capital Equipment	393,115	479,146	1,843	115,645
Capital Projects	14,053,000	57,676,831	3,815,602	34,537,313
Debt Service	6,206,701	6,206,701	702,452	5,504,249
Transfers Out	1,542,448	1,542,448	2,419,149	(876,701)
Employee Turnover Savings	(81,186)	(81,186)		
Total Expenditures	<u>37,114,785</u>	<u>81,446,574</u>	<u>11,706,936</u>	<u>49,818,597</u>
Net Difference	<u>(3,868,418)</u>	<u>(48,200,207)</u>	<u>2,851,915</u>	
Ending Fund Balance	<u>\$ 1,264,777</u>	<u>\$ (7,966,070)</u>	<u>\$ 43,086,052</u>	

**WATER RECLAMATION FUND:
As of October 31, 2024**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 4 Month	Unencumb Balance
Beginning Fund Balance	\$ 5,856,882	\$ 7,867,669	\$ 7,867,669	
REVENUES:				
Revenue	12,332,708	12,332,708	4,466,481	
Transfers In	-	-	-	
Total Revenue	<u>12,332,708</u>	<u>12,332,708</u>	<u>4,466,481</u>	
EXPENDITURES:				
Salary / Benefits	4,189,832	4,189,832	1,410,693	2,779,139
Supplies / Materials	776,441	878,223	305,042	528,830
Services / Maintenance	1,544,277	1,993,895	480,667	1,014,292
Internal Services	290,909	290,909	80,620	210,289
Cost Allocation	2,300,118	2,300,118	620,457	1,679,661
Capital Equipment	1,016,000	1,016,705	886,312	129,689
Capital Projects	3,800,000	11,400,045	263,880	3,951,083
Debt Service	2,311,510	2,311,510	110,950	2,200,559
Transfers Out	571,250	571,250	440,417	130,833
Employee Turnover Savings	(62,847)	(62,847)		
Total Expenditures	<u>16,737,490</u>	<u>24,889,640</u>	<u>4,599,038</u>	<u>12,624,375</u>
Net Difference	<u>(4,404,782)</u>	<u>(12,556,932)</u>	<u>(132,557)</u>	
Ending Fund Balance	<u>\$ 1,452,100</u>	<u>\$ (4,689,263)</u>	<u>\$ 7,735,112</u>	

SEWER MAINTENANCE FUND:
As of October 31, 2024

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 4 Month	Unencumb Balance
Beginning Fund Balance	\$ 3,851,676	\$ 18,604,265	\$ 18,604,265	
REVENUES:				
Revenue	3,155,110	3,155,110	1,384,999	
Transfers In	-	-	-	
Total Revenue	<u>3,155,110</u>	<u>3,155,110</u>	<u>1,384,999</u>	
EXPENDITURES:				
Salary / Benefits	67,303	67,303	22,994	44,309
Supplies / Materials	4,513	4,513	786	3,727
Services / Maintenance	3,525	3,525	420	3,105
Internal Services	2,543	2,543	470	2,073
Cost Allocation	-	-	-	-
Capital Equipment	-	-	-	-
Capital Projects	5,880,000	19,557,647	673,683	15,137,525
Transfers Out	-	-	-	-
Audit Adjustments	-	-	-	-
Employee Turnover Savings	-	-	-	-
Total Expenditures	<u>5,957,884</u>	<u>19,635,531</u>	<u>698,353</u>	<u>15,190,739</u>
Net Difference	<u>(2,802,774)</u>	<u>(16,480,421)</u>	<u>686,646</u>	
Ending Fund Balance	<u>\$ 1,048,902</u>	<u>\$ 2,123,844</u>	<u>\$ 19,290,911</u>	

NEW DEVELOPMENT EXCISE FUND:
As of October 31, 2024

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 4 Month	Unencumb Balance
Beginning Fund Balance	\$ 4,568,028	\$ 1,331,340	\$ 1,331,340	
REVENUES:				
Revenue	1,470,000	1,470,000	412,472	
Transfers In	-	-	-	
Total Revenue	<u>1,470,000</u>	<u>1,470,000</u>	<u>412,472</u>	
EXPENDITURES:				
Services / Maintenance	-	-	-	-
Capital Projects	-	1,870,128	83,063	1,506,885
Debt Service	1,903,141	1,903,141	106,384	1,796,757
Transfers Out	-	-	-	-
Audit Adjustments	-	-	-	-
Total Expenditures	<u>1,903,141</u>	<u>3,773,269</u>	<u>189,447</u>	<u>3,303,642</u>
Net Difference	<u>(433,141)</u>	<u>(2,303,269)</u>	<u>223,025</u>	
Ending Fund Balance	<u>\$ 4,134,887</u>	<u>\$ (971,929)</u>	<u>\$ 1,554,365</u>	

**SANITATION FUND:
As of October 31, 2024**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 4 Month	Unencumb Balance
Beginning Fund Balance	\$ 4,207,683	\$ 11,866,687	\$ 11,866,687	
REVENUES:				
Revenue	16,938,201	16,938,201	6,039,298	
Transfers In	-	-	-	
Total Revenue	<u>16,938,201</u>	<u>16,938,201</u>	<u>6,039,298</u>	
EXPENDITURES:				
Salary / Benefits	5,321,631	5,321,631	2,155,713	3,165,918
Supplies / Materials	1,482,365	1,482,365	324,765	1,157,600
Services / Maintenance	5,193,569	5,209,766	1,031,840	4,162,470
Internal Services	1,115,110	1,115,110	276,900	838,210
Cost Allocation	2,239,919	2,239,919	612,112	1,627,807
Capital Equipment	3,004,955	4,941,147	1,318,830	563,850
Capital Projects	600,000	3,478,131	66,819	3,288,306
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	<u>18,957,549</u>	<u>23,788,069</u>	<u>5,786,979</u>	<u>14,804,161</u>
Net Difference	<u>(2,019,348)</u>	<u>(6,849,868)</u>	<u>252,319</u>	
Ending Fund Balance	<u>\$ 2,188,335</u>	<u>\$ 5,016,819</u>	<u>\$ 12,119,006</u>	

CAPITAL FUND:
As of October 31, 2024

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 4 Month	Unencumb Balance
	\$ 26,006,915	\$ 78,977,483	\$ 78,977,483	
REVENUES:				
Revenue	44,212,533	44,212,533	6,615,405	
Transfers In	-	-	2,155,000	
Total Revenue	<u>44,212,533</u>	<u>44,212,533</u>	<u>8,770,405</u>	
EXPENDITURES:				
Salary / Benefits	1,295,180	1,295,180	379,776	915,404
Supplies / Materials	-	-	-	-
Services / Maintenance	23,552	63,553	18,151	15,858
Internal Services	378	7,053	2,434	4,619
Capital Equipment	-	-	-	-
Capital Projects	26,973,813	84,759,755	11,091,911	60,657,844
Debt Service	-	-	-	-
Transfers Out	4,481,643	4,481,643	1,493,881	2,987,762
Total Expenditures	<u>32,774,566</u>	<u>90,607,184</u>	<u>12,986,153</u>	<u>64,581,487</u>
Net Difference	<u>11,437,967</u>	<u>(46,394,651)</u>	<u>(4,215,748)</u>	
Ending Fund Balance	<u>\$ 37,444,882</u>	<u>\$ 32,582,832</u>	<u>\$ 74,761,735</u>	

NORMAN FORWARD SALES TAX FUND:
As of October 31, 2024

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 4 Month	Unencumb Balance
	\$ 1,287,576	\$ 8,343,566	\$ 8,343,566	
REVENUES:				
Revenue	15,309,932	15,309,932	4,951,359	
Transfers In	-	-	-	
Total Revenue	<u>15,309,932</u>	<u>15,309,932</u>	<u>4,951,359</u>	
EXPENDITURES:				
Salary / Benefits	-	-	-	-
Supplies / Materials	-	-	-	-
Services / Maintenance	-	-	-	-
Internal Services	-	-	-	-
Capital Projects	730,000	7,821,724	1,307,224	3,885,715
Debt Service	9,709,680	9,709,679	4,737,405	4,972,274
Transfers Out	428,147	428,147	142,716	285,431
Total Expenditures	<u>10,867,827</u>	<u>17,959,550</u>	<u>6,187,345</u>	<u>9,143,420</u>
Net Difference	<u>4,442,105</u>	<u>(2,649,618)</u>	<u>(1,235,986)</u>	
Ending Fund Balance	<u>\$ 5,729,681</u>	<u>\$ 5,693,948</u>	<u>\$ 7,107,580</u>	

GENERAL FUND EXPENDITURES VS. BUDGET YTD

FOR 2025 04								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
10 General Fund								
10 Council-Manager								
AA Salaries & Benefits	2,205,227	108,353	2,313,580	737,299.77	.00	1,576,280.23	31.9%	
AB Supplies & Materials	205,740	3,650	209,390	34,834.34	68.01	174,487.65	16.7%	
AC Services & Maint	2,685,035	21,034	2,706,069	907,412.02	411,037.49	1,387,619.61	48.7%	
AD Internal Serv/Maint	128,730	0	128,730	31,446.74	.00	97,283.26	24.4%	
AF Capital Equipment	188,951	15,047	203,998	5,527.77	9,518.76	188,951.00	7.4%	
TOTAL Council-Manager	5,413,683	148,084	5,561,767	1,716,520.64	420,624.26	3,424,621.75	38.4%	
20 City Clerk								
AA Salaries & Benefits	625,715	0	625,715	248,294.68	.00	377,420.32	39.7%	
AB Supplies & Materials	6,090	0	6,090	1,140.11	203.21	4,746.68	22.1%	
AC Services & Maint	802,612	-359,736	442,876	84,945.49	143,571.76	214,358.59	51.6%	
AD Internal Serv/Maint	248,907	-218,608	30,299	10,065.03	.00	20,233.97	33.2%	
AF Capital Equipment	12,300	19	12,319	12,288.00	19.26	12.00	99.9%	
TOTAL City Clerk	1,695,624	-578,325	1,117,299	356,733.31	143,794.23	616,771.56	44.8%	
21 Municipal Court								
AA Salaries & Benefits	1,300,034	0	1,300,034	431,441.06	.00	868,592.94	33.2%	
AB Supplies & Materials	14,727	1,000	15,727	1,876.55	1,233.96	12,616.49	19.8%	
AC Services & Maint	69,415	1,315	70,730	10,165.02	.00	60,564.98	14.4%	
AD Internal Serv/Maint	47,722	0	47,722	19,819.14	.00	27,902.86	41.5%	
AF Capital Equipment	26,970	0	26,970	.00	.00	26,970.00	.0%	
TOTAL Municipal Court	1,458,868	2,315	1,461,183	463,301.77	1,233.96	996,647.27	31.8%	
22 Legal								
AA Salaries & Benefits	1,324,314	0	1,324,314	474,860.92	.00	849,453.08	35.9%	

GENERAL FUND EXPENDITURES VS. BUDGET YTD

FOR 2025 04								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
AB Supplies & Materials	12,998	0	12,998	1,894.77	.00	11,103.23	14.6%	
AC Services & Maint	279,619	50	279,669	141,418.95	50.00	138,200.05	50.6%	
AD Internal Serv/Maint	37,562	0	37,562	14,785.28	.00	22,776.72	39.4%	
AF Capital Equipment	2,250	2,000	4,250	1,842.83	157.17	2,250.00	47.1%	
TOTAL Legal	1,656,743	2,050	1,658,793	634,802.75	207.17	1,023,783.08	38.3%	

23 Information Technology

AA Salaries & Benefits	2,385,644	0	2,385,644	842,346.79	.00	1,543,297.21	35.3%	
AB Supplies & Materials	55,669	13,005	68,674	10,392.76	21,898.84	36,382.86	47.0%	
AC Services & Maint	1,946,208	94,634	2,040,842	1,022,382.89	547,361.81	471,096.82	76.9%	
AD Internal Serv/Maint	46,646	0	46,646	15,657.46	.00	30,988.54	33.6%	
AF Capital Equipment	103,750	57,051	160,801	23,226.59	64,291.06	73,282.88	54.4%	
TOTAL Information Technology	4,537,917	164,690	4,702,607	1,914,006.49	633,551.71	2,155,048.31	54.2%	

30 Finance

AA Salaries & Benefits	2,191,263	0	2,191,263	755,117.40	.00	1,436,145.60	34.5%	
AB Supplies & Materials	25,910	4,733	30,643	21,182.42	138.49	9,322.08	69.6%	
AC Services & Maint	1,136,363	39,662	1,176,025	353,656.29	109,902.66	712,465.61	39.4%	
AD Internal Serv/Maint	225,945	-8,049	217,896	53,876.52	.00	164,019.48	24.7%	
AF Capital Equipment	12,250	23	12,273	.00	23.14	12,250.00	.2%	
AI Interfund Transfers	242,775	0	242,775	80,925.00	.00	161,850.00	33.3%	
TOTAL Finance	3,834,506	36,369	3,870,875	1,264,757.63	110,064.29	2,496,052.77	35.5%	

31 Human Resources

AA Salaries & Benefits	1,022,692	-98,353	924,339	271,617.42	.00	652,721.58	29.4%	
AB Supplies & Materials	55,847	941	56,788	14,158.75	941.08	41,688.25	26.6%	
AC Services & Maint	418,895	7,574	426,469	71,047.46	7,573.56	347,847.54	18.4%	
AD Internal Serv/Maint	55,507	0	55,507	19,857.17	.00	35,649.83	35.8%	
AF Capital Equipment	20,250	2,643	22,893	.00	2,643.35	20,250.00	11.5%	
TOTAL Human Resources	1,573,191	-87,195	1,485,996	376,680.80	11,157.99	1,098,157.20	26.1%	

40 Current and Long Planning

GENERAL FUND EXPENDITURES VS. BUDGET YTD

FOR 2025 04							
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
AA Salaries & Benefits	3,923,937	0	3,923,937	1,396,163.14	.00	2,527,773.86	35.6%
AB Supplies & Materials	49,822	5,208	55,030	19,076.61	545.13	35,408.75	35.7%
AC Services & Maint	351,453	12,001	363,454	141,151.60	8,856.08	213,446.76	41.3%
AD Internal Serv/Maint	180,627	5,344	185,971	79,863.58	.00	106,107.42	42.9%
AF Capital Equipment	76,480	9,581	86,061	4,451.02	48,183.97	33,426.00	61.2%
TOTAL Current and Long Planning	4,582,319	32,135	4,614,454	1,640,705.95	57,585.18	2,916,162.79	36.8%
50 Public works							
AA Salaries & Benefits	10,660,121	0	10,660,121	3,371,281.59	.00	7,288,839.41	31.6%
AB Supplies & Materials	5,596,835	565,414	6,162,249	1,068,460.33	476,201.49	4,617,587.57	25.1%
AC Services & Maint	3,890,641	297,837	4,188,478	858,385.95	427,127.34	2,902,964.59	30.7%
AD Internal Serv/Maint	830,572	0	830,572	245,568.93	.00	585,003.07	29.6%
AF Capital Equipment	707,548	699,656	1,407,204	379,008.85	673,861.02	354,334.10	74.8%
TOTAL Public works	21,685,717	1,562,907	23,248,624	5,922,705.65	1,577,189.85	15,748,728.74	32.3%
60 Police Department							
AA Salaries & Benefits	24,676,971	-55,250	24,621,721	8,864,238.41	.00	15,757,482.59	36.0%
AB Supplies & Materials	1,136,112	191,643	1,327,755	374,464.04	205,086.86	748,203.81	43.6%
AC Services & Maint	2,163,106	622,218	2,785,324	915,785.28	547,262.42	1,322,276.42	52.5%
AD Internal Serv/Maint	1,431,391	0	1,431,391	394,300.49	.00	1,037,090.51	27.5%
AF Capital Equipment	1,825,112	571,434	2,396,546	865,378.23	964,279.99	566,887.77	76.3%
TOTAL Police Department	31,232,692	1,330,045	32,562,737	11,414,166.45	1,716,629.27	19,431,941.10	40.3%
64 Fire Department							
AA Salaries & Benefits	18,497,916	0	18,497,916	6,534,471.30	.00	11,963,444.70	35.3%
AB Supplies & Materials	329,969	86,321	416,290	139,029.83	76,256.81	201,003.56	51.7%
AC Services & Maint	479,210	31,755	510,965	177,880.27	89,607.73	243,476.84	52.3%
AD Internal Serv/Maint	702,807	0	702,807	242,943.49	.00	459,863.51	34.6%
AF Capital Equipment	719,526	544,668	1,264,194	358,253.60	569,916.25	336,023.70	73.4%
TOTAL Fire Department	20,729,428	662,744	21,392,172	7,452,578.49	735,780.79	13,203,812.31	38.3%
70 Parks & Recreation							

GENERAL FUND EXPENDITURES VS. BUDGET YTD

FOR 2025 04								
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
AA Salaries & Benefits	5,552,318	0	5,552,318	1,977,160.92	.00	3,575,157.08	35.6%	
AB Supplies & Materials	860,410	22,272	882,682	229,446.02	44,550.80	608,685.54	31.0%	
AC Services & Maint	2,595,603	718,516	3,314,119	1,143,114.29	602,295.74	1,568,709.17	52.7%	
AD Internal Serv/Maint	674,594	218,608	893,202	289,722.41	.00	603,479.59	32.4%	
AF Capital Equipment	559,991	347,811	907,802	260,899.78	346,719.51	300,182.47	66.9%	
AG Capital Projects	0	357,777	357,777	204,332.22	.00	153,444.48	57.1%	
TOTAL Parks & Recreation	10,242,916	1,664,984	11,907,900	4,104,675.64	993,566.05	6,809,658.33	42.8%	
TOTAL General Fund	108,643,604	4,940,802	113,584,406	37,261,635.57	6,401,384.75	69,921,385.21	38.4%	
GRAND TOTAL	108,643,604	4,940,802	113,584,406	37,261,635.57	6,401,384.75	69,921,385.21	38.4%	

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

Appropriations from Fund Balance FY25

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.	Description
General Fund						
106-363376	10660310-43136	500.00	7/9/2024	9		donation from J.M. Williams Rev Trust for Police Dept community outreach
106-363376	10664143-43116	2,600.00	7/23/2024	6		CCPSST donation to purchase 4 Laerdal Suction Units for Fire Suppression
106-363376	10660115-43136	700.00	8/13/2024	8		donation from Cavin's Group LLC to support NPD's National Night Out
106-363376	10660115-44769	1,000.00	8/13/2024	8		donation from Cavin's Group LLC to support NPD's National Night Out
106-363376	10664143-43116	2,527.35	8/13/2024	7		CCPSST donation to purchase NFD intubation equipment
106-363376	10660321-44199	5,000.00	9/10/2024	5		donation from Landers Chevrolet for upgrading Investigations center's windows & doors
10-29000	10110110-44029	233,951.57	10/8/2024	18		Food & Shelter contract thru 11-8-24
PSST FUND						
15-29000	15695523-46101	1,574,010.00	8/27/2024	35	BP0029	for ongoing completion of the ECOC project
Special Grants Fund						
22-29000	22440146-44009	11,225.00	7/9/2024	21		CLG grant for development & support of local historic programs
22-29000	22440146-44604	3,000.00	7/9/2024	21		CLG grant for development & support of local historic programs
22-29000	22440146-44701	1,000.00	7/9/2024	21		CLG grant for development & support of local historic programs
22-29000	22440146-44821	2,500.00	7/9/2024	21		CLG grant for development & support of local historic programs
22-29000	22440146-43001	500.00	7/9/2024	21		CLG grant for development & support of local historic programs
22-29000	22440146-44601	150.00	7/9/2024	21		CLG grant for development & support of local historic programs
22-29000	22122371-44099	190,000.00	7/23/2024	12		Opiod Abatement Grant for approved opiod abatement project in Norman
226-333340	22660119-42110	55,068.28	8/27/2024	25	GP0128	OHSO grant for PD to conduct high-visibility enforcement & saturation patrols
226-333340	22660119-42901	4,212.72	8/27/2024	25	GP0128	OHSO grant for PD to conduct high-visibility enforcement & saturation patrols
225-371312	22550223-43212	16,000.00	9/24/2024	11		ACOG reimb in fed fnds to cover cost of collecting traffic data
ROOM TAX FUND						
23-29000	23793375-46101	145,000.00	10/8/2024	11	RT0093-CONST	YFAC-outdoor pickleball courts lighting
Water Fund						
31-29000	31955234-43123	320,000.00	7/23/2024	15		to purchase addtl water from Del City's unused allocation from Thunderbird
Sewer Maintenance Fund						
32-29000	32955145-44121	200,000.00	8/27/2024	21		for removal & disposal of biosolids from storm holding ponds at WW reclamation plant
32299911-46101	322-29000	1,510,000.00	10/8/2024	16	WW0332-CONST	WRF aerations blower replacement
32-29000	32299911-46101	1,259,600.00	10/8/2024	15	WW0326-CONST3	WRF dewatering improvements
Risk Management Fund						
439-365264	10550223-43212	34,863.16	8/27/2024	30		reimbursements from insurance companies to be used for repairs to City vehicles and equipment

439-365264	10550223-43213	174.62	8/27/2024	30	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	43330104-44798	2,327.50	9/24/2024	13	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
Capital Fund Balance					
50-29000	50595367-46101	2,915,109.71	7/9/2024	16 BP0609	to fund 60th NE Bridge replacement bond project
509-364251	50594406-46101	73,985.80	10/8/2024	12 TC0270	for additional street striping projects

Appropriations from Fund Balance FY24

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.
General Fund					
109-363373	10660270-45199	15,000.00	10/24/2023	25	
10-29000	15661313-42001	403,287.00	11/14/2023	45	
10-29000	15661313-42110	62,787.00	11/14/2023	45	
10-29000	15661313-44604	2,229.00	11/14/2023	45	
10-29000	15661313-45116	70,032.00	11/14/2023	45	
10-29000	15661313-44226	4,200.00	11/14/2023	45	
10-29000	15661313-43801	5,883.00	11/14/2023	45	
10-29000	15661313-43802	3,063.00	11/14/2023	45	
10-29000	15661313-44801	3,750.00	11/14/2023	45	
10-29000	15661313-44824	564.00	11/14/2023	45	
10-29000	15661313-45002	345,200.00	11/14/2023	45	
10-29000	10660322-45002	82,800.00	11/28/2023	14	
10-29000	10660322-45002	15,300.00	11/28/2023	14	
10-29000	10660322-45002	50,934.00	11/28/2023	14	
10-29000	10660322-45002	33,800.00	11/28/2023	14	
10-29000	10660322-45002	15,583.00	11/28/2023	14	
10-29000	10550221-43199	4,071.00	11/28/2023	15	
10-29000	10550222-43199	4,071.00	11/28/2023	15	
10-29000	10550221-44299	3,375.00	11/28/2023	15	
106-363376	10660322-43136	1,500.00	12/12/2023	11	
106-363376	10660322-44769	1,500.00	12/12/2023	11	
10-29000	10770430-44799	43,056.00	12/12/2023	15	
109-364229	10770370-43699	125,000.00	12/12/2023	21	
109-363373	10664142-45199	45,218.00	1/9/2024	8	
109-363373	10664142-45302	8,100.00	1/9/2024	9	
109-363373	10664142-43015	2,540.00	1/9/2024	9	
109-363373	10664142-43121	1,000.00	1/9/2024	9	
109-363373	10664142-43610	1,860.00	1/9/2024	9	
109-363373	10664142-44211	1,500.00	1/9/2024	9	
10-29000	27550278-43211	12,820.00	1/23/2024	17	
10-29000	27550277-44210	124,033.46	2/13/2024	3	
10-29000	10664143-45005	307,077.00	2/13/2024	20	
10-29000	27550277-44766	39,225.00	4/23/2024	12	
106-363376	10664143-43116	12,000.00	6/11/2024	9	
Special Grants Fund					
22-29000	22440146-44009	13,225.00	7/25/2023	18	
22-29000	22440146-44604	2,700.00	7/25/2023	18	
22-29000	22440146-44701	1,000.00	7/25/2023	18	
22-29000	22440146-44821	800.00	7/25/2023	18	
22-29000	22440146-43001	500.00	7/25/2023	18	
22-29000	22440146-44601	150.00	7/25/2023	18	
22-29000	22660117-44604	28,704.00	11/28/2023	17	GP0038-SERVICE
22-29000	22660117-44754	19,125.00	11/28/2023	17	GP0038-SERVICE
22-29000	22660117-45301	4,404.00	11/28/2023	17	GP0038-CAPITAL
226-333360	22695508-43610	5,051.92	1/9/2024	10	GF0080-SUPPLY
226-333360	22695508-43610	5,000.00	3/26/2024	8	GF0029-SUPPLY
22-29000	22550480-46101	45,642.00	3/26/2024	14	BG0086-CONST
22-29000	22550480-45008	226,050.00	3/26/2024	20	

22-29000	22550480-45009	94,210.00	3/26/2024	20	
22-29000	22110343-44109	6,000.00	4/23/2024	17	
226-333360	22695508-43610	4,434.34	5/14/2024	19	GF0080-SUPPLY
Public Transportation & Parking Fund					
279-364238	27550277-44766	121,130.20	8/8/2023	9	
275-331380	27550277-44766	207,400.00	12/12/2023	18	
Westwood Park Fund					
29-29000	29970133-44299	32,778.00	7/11/2023	39	
29-29000	29970133-44299	146,052.89	6/25/2024	13	
Water Fund					
31-29000	31993388-46201	480,000.00	7/25/2023	22	WA0385
31-29000	31996683-46101	1,700,000.00	8/8/2023	10	WA0352-CONST
31-29000	31955251-44304	40,000.00	2/13/2024	15	
31-29000	31955251-44237	30,000.00	2/13/2024	15	
319-363373	31955234-43699	6,500.00	3/26/2024	7	
Sewer Maintenance Fund					
32299911-46101	322-29000	600,000.00	3/26/2024	26	WW0326-CONST
32290048-46101	322-29000	400,000.00	3/26/2024	26	WW0326-CONST2
32-29000	32999942-46201	730,343.00	6/11/2024	15	WW0340
32-29000	32999911-46101	2,230,206.00	6/25/2024	15	WW0332-CONST
Sanitation Fund					
33-29000	33999975-46201	60,000.00	1/23/2024	14	SA0025-DESIGN
Risk Management Fund					
43-29000	43330104-44798	210,081.08	8/8/2023	5	
43-29000	10550223-43212	55,023.22	8/22/2023	32	
43-29000	10550223-43213	1,122.94	8/22/2023	32	
43-29000	43330104-44403	144,000.00	11/28/2023	8	
439-365264	43330104-44798	15,261.33	12/12/2023	26	
439-365264	43330104-44798	4,627.74	1/9/2024	22	
43-29000	43330104-44798	15,971.65	2/13/2024	16	
43-29000	43330104-44798	4,442.57	2/27/2024	22	
439-365264	43330104-44798	9,882.77	3/26/2024	27	
439-365264	43330104-44798	2,066.85	4/23/2024	19	
439-365264	43330104-44798	15,300.56	5/14/2024	26	
439-365264	43330104-44798	680.96	5/28/2024	18	
439-365264	43330104-44798	1,131.18	6/25/2024	25	
Capital Fund Balance					
50-29000	50593393-46101	150,000.00	7/25/2023	15	BP0574
50-29000	50593393-46101	88,325.00	7/25/2023	15	BP0567
50-29000	50593393-46101	5,280.00	7/25/2023	16	BP0571
50-29000	50593399-46101	46,990.51	8/22/2023	25	BP0605
50-29000	50593399-46101	27,729.54	8/22/2023	25	BP0606
50-29000	50593399-46101	93,441.65	8/22/2023	25	BP0607
50-29000	50593399-46101	11,059.56	8/22/2023	25	BP0608
50-29000	50930149-47001	71,692.50	8/22/2023	29	
50-29000	50593379-46101	36,421.00	11/14/2023	22	BG0085-CONST2
50-29000	50596688-46101	578,549.00	11/28/2023	16	BG0087-CONST
509-364253	50590052-46101	26,614.66	1/9/2024	23	TC0273-CONST

50-29000	50593388-46201	5,950.00	1/9/2024	7	BG0165-DESIGN
50-29000	50593393-46101	121,104.00	1/23/2024	13	BP0574-CONST
50-29000	50594408-46101	13,078.00	3/26/2024	13	BG0086-CONST
50-29000	50594408-44199	284,000.00	3/26/2024	19	
50-29000	22550480-46101	1,136,000.00	3/26/2024	19	BG0095-CONST
50-29000	22550480-46101	1,078,880.00	3/26/2024	21	BG0094-CONST
50-29000	50595367-46201	188,750.00	4/9/2024	12	BP0611-DESIGN
50-29000	50595367-46201	59,426.00	4/9/2024	13	BP0612-DESIGN
50-29000	50595367-46201	223,050.00	4/9/2024	14	BP0613-DESIGN
50-29000	50595367-46201	174,425.00	4/9/2024	15	BP0614-DESIGN
50-29000	50595367-46201	1,508,638.00	4/9/2024	16	BP0615-DESIGN
50-29000	22550070-45007	776,714.00	6/11/2024	19	
109-373153	50193365-46101	244,500.00	6/25/2024	23	BG0096-CONST
109-373153	50193365-46301	35,500.00	6/25/2024	23	BG0096-MATLS

Norman Forward Fund

51-29000	51793365-46101	37,609.76	10/14/2023	29	NFP111
51-29000	51790601-46101	900,000.00	1/23/2024	16	NFP110

Community Park Development Fund

52-29000	52790074-46101	43,967.00	8/8/2023	14	PC0019-CONST
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University North Park TIF Fund

57-29000	57195542-46001	104,615.00	6/11/2024	8	UT0008-LAND
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Center City TIF Fund

58-29000	58593388-46201	118,600.00	11/28/2023	13	BG0089-DESIGN
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Description

to purchase a medical/veterinary X-ray machine for Animal Welfare
 to fund expansion of the school resource officer program
 to fund expansion of the school resource officer program
 to fund expansion of the school resource officer program
 to fund expansion of the school resource officer program
 to fund expansion of the school resource officer program
 to fund expansion of the school resource officer program
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 to fund expansion of the school resource officer program
 to fund expansion of the school resource officer program
 appropriate funds from auction proceeds to fund replacements of vehicles & equip
 appropriate funds from auction proceeds to fund replacements of vehicles & equip
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 appropriate funds from auction proceeds to fund replacements of vehicles & equip
 appropriate funds from auction proceeds to fund replacements of vehicles & equip
 to replace roadside guardrail, fencing & other misc assets damaged in traffic collisions
 to replace roadside guardrail, fencing & other misc assets damaged in traffic collisions
 to replace roadside guardrail, fencing & other misc assets damaged in traffic collisions
 donation from Cavins Const for supplies for annual Chili Supper Benefit
 donation from Cavins Const for supplies for annual Chili Supper Benefit
 to provide custodial services for Adult Wellness Center
 pmt from NextEra Energy Transmission for damages to vegetation to be used to purchase trees for other parts of CO
 donation from Cleveland County PSST to purchase 2 drones for Norman Fire Dept
 donation from Pi Kappa Alpha Fraternity for NFD Prevention Division to purchase various equip.
 donation from Pi Kappa Alpha Fraternity for NFD Prevention Division to purchase various equip.
 donation from Pi Kappa Alpha Fraternity for NFD Prevention Division to purchase various equip.
 donation from Pi Kappa Alpha Fraternity for NFD Prevention Division to purchase various equip.
 donation from Pi Kappa Alpha Fraternity for NFD Prevention Division to purchase various equip.
 to cover parking pay station parts & repairs and cost increase of annl parts warranty
 emergency repair and remediation of wastewater backup at Norman Transit Center, 320 E.Comanche
 add'l funds for purchase of two new fire trucks & equipment
 expansion of Norman On-Demand Microtransit pilot program
 CCPSSST donation for purchase of 8 EMMA Capnography Airway Devices

Certified Local Govt Grant for development & support of local historic programs
 Certified Local Govt Grant for development & support of local historic programs
 Certified Local Govt Grant for development & support of local historic programs
 Certified Local Govt Grant for development & support of local historic programs
 Certified Local Govt Grant for development & support of local historic programs
 Certified Local Govt Grant for development & support of local historic programs
 JAG grant for NPD for advanced specialty training and associated travel
 JAG grant for NPD for advanced specialty training and associated travel
 JAG grant for NPD for advanced specialty training and associated travel
 Homeland Security grant to support CERT training program for Fire Dept.
 NACCHO grant to support the medical reserve corps volunteer program for Fire dept
 ACOG grant for 3 'beam solar' level 2 EV charging stations
 ACOG grant for 26 alternative fuel vehicles & 1 electric Ford lightning truck

ACOG grant for 26 alternative fuel vehicles & 1 electric Ford lightning truck
to fund electronics waste event in FY24
Homeland Security grant to purchase fire training system for Fire dept.

expansion of microtransit pilot program
ODOT Public Transit Revolving Fund agreement-to maintain & improve Norman's mass trans system

Emergency leak repair at WW Family Aquatic Center
Emergency leak repair at WW Family Aquatic Center

design component of Water Hydraulic Modeling portion of City of Norman Master Plan
Southlake Waterline Replacement Project
for water line repairs, restorations & contract data services
for water line repairs, restorations & contract data services
donation from Robert Keyes to purchase antique water pump

reduce Sewer New Development Excise Tax Fund to better reflect revenues
reduce Sewer New Development Excise Tax Fund to better reflect revenues
for professional svcs for Garver LLC for CON Wastewater facility biosolids & sampling project
to fund Norman WRF Blower Replacement project & award contract to Crossland

to cover consulting services with Raftelis Financial Consultants for Sanitation Cost-of-Service study

Repairs and remediation of Fire Training Center
reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
to cover insurance premium with Affiliated FM for bldg & contents insurance
reimbursements from insurance companies to be used for repairs to City police dept vehicles
reimbursements from insurance companies to be used for repairs to City police dept vehicles and equipment
reimbursements from insurance companies to be used for repairs to City vehicles and equipment
reimbursements from insurance companies to be used for repairs to City vehicles and equipment
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Street Maintenance Bond Program-Urban Concrete Pavement-FYE2024 locations-Hall Park
Street Maintenance Bond Program-Urban Concrete Pavement-FYE2024 locations-Colonial Estates
Street Maintenance Bond Program-Urban Concrete Pavement-FYE2024 locations-Edgemere Addition
Asphalt Preventive Maintenance program FY24
Asphalt Preventive Maintenance program FY24
Asphalt Preventive Maintenance program FY24
Asphalt Preventive Maintenance program FY24
To purchase fitness equipment for the Adult Wellness & Education Center
to help fund the installation of 54 bus stops
pay ODOT invoice for local share of the Traffic Management Center const & equip
to replenish City wide sidewalk & curb reconstruction project (50/50 program)

provide add'l design services for fleet maintenance facilities on North Base
 increased contract amount with Nash Const for 24th Ave NE & Rock Creek Rd. widening project
 ACOG grant for 3 'beam solar' level 2 EV charging stations
 ACOG grant for 2 electric CNG fueling compressors
 ACOG grant for 2 electric CNG fueling compressors
 ACOG grant for 2 electric bus pantograph chargers
 to provide design services for East Post Oak Road bridge over Jim Blue Creek
 to provide design services for the West Main St. bridge over Merkle Creek
 to provide design services of the Franklin Road Bridge over Little River
 to provide design services of the 24th Ave NW bridge over Merkle Creek
 to provide design services of the North Porter Ave bridge over Little River
 to cover the 71.8% fed grant share amt for purch of 6 new cng cutaway transit buses until FTA reimb is complete
 portion of Auction proceeds to go to fleet maintenance renovation project
 portion of Auction proceeds to go to fleet maintenance renovation project

to cover costs associated with const of Fire Circulation Drive at Senior Wellness Center
 furniture & equipment for YFAC

Sutton Wilderness park trail upgrade & parking lot addition

Development Agmt 6-Immy's earned job incentives payable to NEDC per agme

for design of Center City streetscapes, updated infrastructure report and planning guide

IN

Appropriations from Fund Balance FY23

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.
General Fund					
10-29000	10660270-43135	3,000.00	7/12/2022	18	
10-29000	50593388-46201	500,000.00	8/9/2022	14	BG0164
106-363376	10660322-43136	1,500.00	8/23/2022	10	
109-363373	10664143-45114	48,508.01	8/9/2022	6	
109-363373	10660270-43115	4,225.00	9/13/2022	25	
10-29000	10660321-42001	15,713.00	10/11/2022	15	
10-29000	10660321-42210	4,375.00	10/11/2022	15	
10-29000	10660321-42211	13.00	10/11/2022	15	
10-29000	10660321-42901	1,202.00	10/11/2022	15	
10-29000	10660321-42902	1,336.00	10/11/2022	15	
10-29000	10660321-43208	750.00	10/11/2022	15	
10-29000	10660321-44130	417.00	10/11/2022	15	
10-29000	10660321-44604	1,940.00	10/11/2022	15	
10-29000	10660321-44701	417.00	10/11/2022	15	
10-29000	10660321-45302	2,000.00	10/11/2022	15	
10-29000	10660321-45304	1,000.00	10/11/2022	15	
10-29000	51793365-46101	1,197,277.00	12/13/2022	16	NFP111
106-363376	10660115-43136	1,500.00	1/10/2023	6	
10-29000	11-29200	265,777.00	2/14/2023	24	
109-363373	10660270-43117	11,037.00	2/14/2023	22	
109-365251	10120195-44744	44,922.99	3/14/2023	12	
106-363376	10664143-43122	4,620.00	3/28/2023	18	
106-363376	10664143-43122	9,876.00	3/28/2023	19	
10-29000	43330104-44798	35,221.00	3/28/2023	20	
10-29000	10110299-44029	164,498.00	3/28/2023	22	
10-29000	29770035-43128	10,000.00	5/9/2023	27	
10-29000	29770035-43131	10,000.00	5/9/2023	27	
10-29000	10770323-44599	100,000.00	5/23/2023	17	
10-29000	10664144-45799	60,315.00	6/27/2023	19	
10-29000	10664144-44210	1,550.00	6/27/2023	19	
10-29000	27550277-44766	422,524.48	6/27/2023	27	
10-29000	50590078-46101	66,400.64	6/27/2023	28	BG0260-CONST
10-29000	22590303-46101	31,247.36	6/27/2023	28	BG0260-CONST2
Community Development Fund					
212-333348	21240303-44009	100,000.00	3/14/2023	13	
212-333348	21240303-46101	1,226,908.00	3/14/2023	13	GC0094
212-333348	21240303-42001	234,000.00	3/14/2023	13	
Special Grants Fund					
22-29000	22440146-44009	5,000.00	7/26/2022	26	
22-29000	22440146-44604	1,500.00	7/26/2022	26	
22-29000	22440146-44701	1,000.00	7/26/2022	26	
22-29000	22440146-44821	500.00	7/26/2022	26	
22-29000	22440146-43001	500.00	7/26/2022	26	
22-29000	22440146-44601	150.00	7/26/2022	26	
22-29000	22330303-45799	6,400,000.00	8/23/2022	23	
226-331380	22660211-45122	59,464.00	9/13/2022	21	
22-29000	22660119-42110	51,105.00	9/27/2022	15	
22-29000	22660119-42901	3,910.00	9/27/2022	15	

22-29000	22660043-42001	47,138.00	10/11/2022	15
22-29000	22660043-42210	14,200.00	10/11/2022	15
22-29000	22660043-42211	38.00	10/11/2022	15
22-29000	22660043-42901	3,606.00	10/11/2022	15
22-29000	22660043-42902	4,007.00	10/11/2022	15
22-29000	22660043-44130	1,250.00	10/11/2022	15
22-29000	22660043-44701	1,250.00	10/11/2022	15
22-29000	22660117-43699	6,980.00	10/11/2022	23
22-29000	22660117-44226	15,225.00	10/11/2022	23
22-29000	22660117-44604	4,817.00	10/11/2022	23
22-29000	22660117-44754	15,319.00	10/11/2022	23
22-29000	22110187-44199	1,631,542.00	1/10/2023	26
22-29000	22110187-44199	114,000.00	9/13/2022	23
225-331380	22590079-46101	1,630,682.92	3/28/2023	23 TR0051 CONST2
22-29000	22799966-46301	10,000.00	3/28/2023	28 PR0212
226-333360	22695508-43610	4,000.00	4/25/2023	7 GF0028-SUPPLY
226-333360	22695508-44099	4,500.00	4/25/2023	7 GF0028-SUPPLY
226-333360	22695508-44599	500.00	4/25/2023	7 GF0028-SUPPLY
226-333360	22695508-44604	1,000.00	4/25/2023	7 GF0028-SUPPLY
226-333360	22695508-44599	7,500.00	4/25/2023	13 GF0027-SERVICE
226-333360	22695508-44099	660.00	4/25/2023	13 GF0027-SERVICE
226-333360	22695508-44702	420.00	4/25/2023	13 GF0027-SERVICE
226-333360	22695508-43610	6,200.00	4/25/2023	13 GF0027-SUPPLY
226-333360	22695508-43609	1,000.00	4/25/2023	13 GF0027-SERVICE
226-333360	22695508-45999	10,470.00	4/25/2023	13 GF0027-CAPITAL
22-29000	22660645-45999	48,537.70	5/23/2023	21

ROOM TAX FUND

23-29000	23330243-44774	76,250.00	2/14/2023	23
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Public Transportation & Parking Fund

27-29000	27550276-45007	481,761.00	8/23/2022	8
27-29000	27550277-44603	6,212.62	6/27/2023	20

Westwood Park Fund

29-29200	29970332-43129	75,000.00	12/13/2022	27
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Water Fund

31-29000	3195521-46101	775,000.00	10/11/2022	10 WA0329
31-29000	31993361-46101	1,372,980.00	12/13/2022	15 WA0351
319-331346	31993361-46101	2,000,000.00	2/14/2023	13 WA0351-CONST2
31-29000	31993361-46101	13,627,000.00	2/14/2023	13 WB0351-CONST
31-29000	31955251-43216	15,000.00	4/11/2023	15
31-29000	31955251-43303	30,000.00	4/11/2023	15
31-29000	31955251-44237	20,000.00	4/11/2023	15
31993361-46201	31-29000	1,000,000.00	4/25/2023	25 WA0351-DESIGN
31993361-46101	31-29000	1,400,000.00	4/25/2023	25 WA0351-CONST
31996683-46101	31-29000	600,000.00	4/25/2023	25 WA0242-CONST
31-29000	31955234-43108	175,000.00	4/25/2023	23
31-29000	31955234-44340	131,000.00	4/25/2023	23
31-29000	31955234-43204	30,000.00	4/25/2023	23
31-29000	31955234-44310	50,000.00	4/25/2023	23
31-29000	31955235-43210	22,000.00	4/25/2023	23
31-29000	31955235-44299	6,000.00	4/25/2023	23
31-29000	31955136-43101	6,100.00	4/25/2023	23

31-29000	31955136-44229	2,700.00	4/25/2023	23
Wastewater Fund				
32-29000	32995521-46101	380,000.00	10/11/2022	10 WW0329
32-29000	32999911-46201	196,190.00	2/28/2023	8 WW0317
32999911-46001	32-29000	9,874.32	4/25/2023	25 WW0170-LAND
32999911-46201	32-29000	8,000.00	4/25/2023	25 WW0173-DESIGN
32999911-46201	32-29000	98,000.00	4/25/2023	25 WW0173-CONST
32993363-46201	32-29000	150,000.00	4/25/2023	25 WW0312-DESIGN
32999911-46201	32-29000	42,000.00	4/25/2023	25 WW0319-DESIGN
32999911-46201	32-29000	12,000.00	4/25/2023	25 WW0323-DESIGN
32999911-46101	32-29000	105,000.00	4/25/2023	25 WW0323-CONST
32999911-46201	32-29000	20,000.00	4/25/2023	25 WW0324-DESIGN
32999911-46101	32-29000	150,000.00	4/25/2023	25 WW0324-CONST
32999942-46101	32-29000	125,000.00	4/25/2023	25 WW0360-CONST
32-29000	32955246-44310	110,000.00	4/25/2023	24
Sewer Maintenance Fund				
322-29000	32193338-46101	623,000.00	3/28/2023	24 WW0178
Sanitation Fund				
33-29000	33955161-45008	1,560,000.00	2/14/2023	11
33999975-46201	33-29000	150,000.00	4/25/2023	25 WW0312-DESIGN2
33999975-46101	33-29000	1,035,000.00	4/25/2023	25 WW0312-CONST2
33-29000	33955163-44331	250,000.00	6/13/2023	17
33-29000	33955162-45004	90,000.00	6/27/2023	34
Risk Management Fund				
43-29000	10550223-43212	8,033.27	7/12/2022	16
43-29000	10550223-43213	8,985.20	7/12/2022	16
43-29000	10660270-43135	7,000.00	7/12/2022	18
43-29000	43330104-44403	58,000.00	11/8/2022	8
439-365264	10550223-43212	46,201.92	1/10/2023	18
439-365264	10550223-43213	2,846.07	1/10/2023	18
43-29000	43330104-44798	211,500.00	4/11/2023	7
439-365264	43330104-44798	33,897.00	5/9/2023	26
Capital Fund Balance				
50-29000	50193365-46101	32,821.05	7/26/2022	19 BG0252
50-29000	22550070-45007	1,428,077.00	8/23/2022	8
50-29000	22550070-45007	894,963.00	9/27/2022	16
50-29000	50594019-46101	536,000.00	11/22/2022	25 BP0418
50-29000	50594019-46101	4,172,138.00	11/22/2022	23 BP0424
50-29000	50594019-46101	3,979,477.00	11/22/2022	23 BP0419
50-29000	50594019-46201	80,400.00	1/10/2023	7 BP0455
50-29000	50593388-46201	44,000.00	1/10/2023	8 BG0165
50-29000	50590078-46201	49,207.50	1/24/2023	8 BG0260
50-29000	50196644-46101	3,307,325.00	1/24/2023	9 BP0045
50-29000	50593379-46101	143,098.91	2/14/2023	18 BG-0254
50-29000	29970231-45199	114,163.79	2/14/2023	21
50-29000	50590079-46101	34,437.73	3/28/2023	23 TR0051
50-29000	50593379-46101	52,980.13	4/11/2023	12 BG0254
509-364253	50590052-46101	12,714.00	4/25/2023	20 TC0273-CONST
50-29000	50590052-46101	7,000.00	4/25/2023	20 TC0273-CONST
50-29000	50593385-46201	44,000.00	6/13/2023	13 BP0580

50-29000	50593385-46201	40,000.00	6/13/2023	13 BP0579
50-29000	51793365-46101	243,000.00	6/13/2023	20 NFP111

Norman Forward Fund

51-29000	51594405-46101	2,281,034.00	11/22/2022	26 NFP109
519-363373	51798830-46101	100,000.00	1/24/2023	6 NFP104
51-29000	51590405-46101	12,500.00	2/28/2023	12 NFP120-DESIGN2
51-29000	51504405-46101	610,000.00	2/28/2023	19 NFP120-CONST2
51796674-46101	51-29000	1,217,600.00	6/13/2023	19 NFP106-CONST
51790097-46101	51-29000	970,541.00	6/13/2023	19 NFP107-CONST
51798830-46101	51-29000	1,126,274.00	6/13/2023	19 NFP104-CONST
51796639-46101	51-29000	611,000.00	6/13/2023	19 NFB001-CONST
51796639-46201	51-29000	178,000.00	6/13/2023	19 NFB001-DESIGN
23796638-46101	51-29000	100,000.00	6/13/2023	19 RT0027-CONST
23976638-46201	51-29000	25,000.00	6/13/2023	19 RT0027-DESIGN

Description

payment of expenses incurred for the care of animals seized by the Norman Animal Welfare Division
 add'l funding for special studies per city council's request
 donation from Orthopaedic & Sports Medicine center for National Night Out Event.
 CCPSST donation to purchase a Zoll X Monitor/Defibrillator & accessories for Norman Fire Dept
 kennels to transport dogs to Souris Valley Animal Shelter in North Dakota
 DOJ grant to hire Victim's Advocate & purchase associated supplies
 DOJ grant to hire Victim's Advocate & purchase associated supplies
 DOJ grant to hire Victim's Advocate & purchase associated supplies
 DOJ grant to hire Victim's Advocate & purchase associated supplies
 DOJ grant to hire Victim's Advocate & purchase associated supplies
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 DOJ grant to hire Victim's Advocate & purchase associated supplies
 DOJ grant to hire Victim's Advocate & purchase associated supplies
 increased contract amt with Crossland Const for Senior Wellness Center
 OG&E donation on behalf of Lt. Savage for safety & community outreach supplies
 deposit to Rainy Day Fund to maintain Net Revenue Stabilization Fund at Target Fund Balance
 appropriate from Donations to purchase surgical instruments & supplies for Animal Welfare Expo clinic
 January OG&E franchise election cost
 funds awarded from the CCPSST to purch tactical vests & supplies for Norman Fire Dept.
 funds awarded from the CCPSST to purch 2 SuperVac battery operated PV fans for Fire dept
 emergency repairs for water damage at 718 N. Porter
 extend contract with Food & Shelter for overnight shelter thru June 30, 2023
 for Westwood restaurant & concessions oeperations for remainder of FY23 due to increased cost of food supplies
 for Westwood restaurant & concessions oeperations for remainder of FY23 due to increased cost of food supplies
 contract with Healthy Living Center Norman, LLC as operator of Senior Wellness Facility
 repair & replace warning siren Unit #23 at E. 36th & Lindsey damaged in Feb 26, 2023 tornado
 repair & replace warning siren Unit #23 at E. 36th & Lindsey damaged in Feb 26, 2023 tornado
 to cover additional operational expenses for EMBARK thru 6-30-23
 to cover add'l expenses for North Base Phase Two Vehicle Wash Facility
 to cover add'l expenses for North Base Phase Two Vehicle Wash Facility

HOME ARPA funds to create more affordable housing units
 HOME ARPA funds to create more affordable housing units
 HOME ARPA funds to create more affordable housing units

CLG grant for development & support of local historic programs
 CLG grant for development & support of local historic programs
 CLG grant for development & support of local historic programs
 CLG grant for development & support of local historic programs
 CLG grant for development & support of local historic programs
 CLG grant for development & support of local historic programs
 APRA funds to purchase 1210 W. Robinson St. to be used for affordable housing
 grant from Safe Oklahoma Grant Program to purch 3 dimensional crime scene scanner from Faro Technologies
 OHSO grant for PD to conduct increased high visibility enforcement in accident prone areas
 OHSO grant for PD to conduct increased high visibility enforcement in accident prone areas

DOJ grant to hire Victim's Advocate & purchase associated supplies
 DOJ grant to hire Victim's Advocate & purchase associated supplies
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 DOJ grant to hire Victim's Advocate & purchase associated supplies
 DOJ grant to hire Victim's Advocate & purchase associated supplies
 DOJ grant to hire Victim's Advocate & purchase associated supplies
 DOJ grant to hire Victim's Advocate & purchase associated supplies
 DOJ grant to purchase police staffing analytical service, forensic equip, advanced training
 DOJ grant to purchase police staffing analytical service, forensic equip, advanced training
 DOJ grant to purchase police staffing analytical service, forensic equip, advanced training
 DOJ grant to purchase police staffing analytical service, forensic equip, advanced training
 appropriate ARPA funds to provide for payments to non-profits
 appropriate ARPA funds to provide for payments to non-profits
 ODOT share of 12th Ave NE/High Meadows intersection project
 UCFA grant to purchase enhancements to the tree inventory & UFMP
 NACCHO Grant to support efforts of Medical Reserve Corps volunteer program for fire dept
 NACCHO Grant to support efforts of Medical Reserve Corps volunteer program for fire dept
 NACCHO Grant to support efforts of Medical Reserve Corps volunteer program for fire dept
 NACCHO Grant to support efforts of Medical Reserve Corps volunteer program for fire dept
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 NACCHO Grant to support efforts of Medical Reserve Corps volunteer program for fire dept
 NACCHO Grant to support efforts of Medical Reserve Corps volunteer program for fire dept
 NACCHO Grant to support efforts of Medical Reserve Corps volunteer program for fire dept
 Homeland Security Grant to purchase security cameras for Norman Investigations Center

to pay a portion of 4 strategic plans to promote tourism by the Norman Convention & Visitor's Bureau

purchase 3 CNG transit buses-local match funding
 reimb travel expenses to inspect electric buses prior to completion & delivery

to purchase golf shop assets when CON takes over the WW Golf Pro Shop

to fund the revised contract amount for the new Line Maintenance Facility
 to fund the revised contract amount for the Advanced Water Metering Infrastructure project
 WATERSMART Grant for advanced water metering project
 Advanced Water Metering Project
 add'l funds for water line repairs & restorations
 add'l funds for water line repairs & restorations
 add'l funds for water line repairs & restorations
 funding from OWRB loan & BOR grant-funds returned to Fund Balance
 funding from OWRB loan & BOR grant-funds returned to Fund Balance
 funding to be replaced in future fiscal years-funds returned to Fund Balance
 to cover cost increase for water treatment plant chemicals, electricity & parts
 to cover cost increase for water treatment plant chemicals, electricity & parts
 to cover cost increase for water treatment plant chemicals, electricity & parts
 to cover cost increase for water treatment plant chemicals, electricity & parts
 to cover cost increase for water treatment plant chemicals, electricity & parts
 to cover cost increase for water treatment plant chemicals, electricity & parts
 to cover cost increase for water treatment plant chemicals, electricity & parts

to cover cost increase for water treatment plant chemicals, electricity & parts

to fund the revised contract amount for the new Line Maintenance Facility
 to provide professional engineering modeling svcs for the Lake Thunderbird PLOT (Predictive Lake Optimization Tool)
 Project complete-funds returned to Fund Balance
 defer preventative maintenance-funds returned to Fund Balance
 defer preventative maintenance-funds returned to Fund Balance
 land application more cost efficient-funds returned to Fund Balance
 defer preventative maintenance-funds returned to Fund Balance
 defer preventative maintenance-funds returned to Fund Balance
 defer preventative maintenance-funds returned to Fund Balance
 defer preventative maintenance-funds returned to Fund Balance
 defer preventative maintenance-funds returned to Fund Balance
 facility complies with regulations-funds returned to Fund Balance
 to cover cost of electricity for remainder of FY23

repairs to sewer stream crossing from Chautauqua to Jenkins S. of Hwy 9

to purchase 3 side load trucks
 land application more cost efficient-funds returned to Fund Balance
 land application more cost efficient-funds returned to Fund Balance
 to cover budget shortage for refuse tipping fees for remainder of FY23
 to complete purchase of two sanitation refuse trucks

reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
 reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
 payment of expenses incurred for the care of animals seized by the Norman Animal Welfare Division
 to help fund insurance coverage for CON's bldgs & contents with Affiliated FM
 reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
 reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
 repair costs for 2-27-23 tornado damage to Police Firing Range
 reimbursements from insurance companies due to accidents to repair damaged city vehicles

increased contract amt for addt'n of air blenders to HVAC system for Parks maintenance facility
 purchase 3 CNG transit buses-upfront grant amount until reimb is received from fed govt.
 to upfront the FTA grant until funds received from Fed Gov as reimb for purchase of two CNG transit buses.
 to continue the Porter Avenue & Acres Streetscape project
 proceeds from 2019 Transportation Go bonds to fund the Gray Street two-way conversion project
 proceeds from 2019 Transportation Go bonds to fund the James Garner-Acres to Duffy project
 increased contract amt with Olsson, Inc. to provide continued 2019 bond prog mgmt thru 12-31-25
 increased contract amt with ADG for addtl design svc on Fleet Mnt Facilities on North Base
 addtl design services for North Base Phase Two Vehicle Wash Facility
 for construction of Norman Municipal Court portion of municipal complex renovation
 for transit center remodel project
 to purchase 53 new golf carts
 to help fund CON's share of 12th Ave/High Meadows Intersection project
 increased change order to fund asbestos remediation at new transportation center at 320 E. Comanche
 to replenish sidewalk & curb reconstruciton project "50/50 program"
 to replenish sidewalk & curb reconstruciton project "50/50 program"
 contract with Rhombic LLC for design of street maint bond FYE 2024 urban reconstruction projects

contract with Rhombic LLC for design of street maint bond FYE 2024 urban reconstruction projects
furniture & equip purchases for Adult Wellness and Education Center project

savings from Central Library Norman Forward project appropriated to James Garner Ave-Acres to Flood project
donation from Norman Park Foundation for Bentley Park in Bellatona Neighborhood add'tn
add'l design & const admin svcs relating to Griffin Park & Robinson St. widening & signalization
increased contract amt for Griffin Park & Robinson St. widening & signalization
reduce appropriations from Norman Forward completed projects back into fund balance
reduce appropriations from Norman Forward completed projects back into fund balance
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reduce appropriations from Norman Forward completed projects back into fund balance

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Capital Fund Balance

Wastewater Fund

032-0000-253-0000	032-9048-432-6101	94,000.00	8/13/2019	13	WW0278	to purchase equip & supplies for the Summit Valley Interceptor Project
032-0000-253-0000	032-5541-432-4199	30,000.00	8/27/2019	32		extension to study with Entegriy Energy Partners of selling digester bio-gas
32 - 29000	32955148 - 44706	23,301.00	12/10/2019	30		revenue collected from 36th Ave interceptor project for payment to the Payback Project investors
32 - 29000	32955145 - 44121	35,000.00	1/14/2020	17		award contract to Hydro Services LLC for sludge removal
32 - 29000	32955343 - 44199	15,061.00	1/28/2020	23		to pay final costs of HHW event held in November 2019
32 - 29000	32955246 - 45199	150,000.00	2/25/2020	10		sludge blower replacement project at water reclamation facility
32-29000	32999911-46201	1,675,000.00	6/23/2020	23	WW0317	temporary research pilot for inland indirect potable reuse located at Norman Water Reclamation facility

Sanitation Fund

033-0000-253-2000	033-5563-432-5008	36,550.00	10/22/2019	31		ODEQ grant to purchase equip for future household hazardous waste facility
033-0000-253-2000	033-5563-432-5199	18,850.00	10/22/2019	31		ODEQ grant to purchase equip for future household hazardous waste facility
33-29000	3955163-45008	6,000.00	4/14/2020	10		purchase fork lift & assoc equip for proposed HHW facility

Risk Management Fund

043-0000-367-1264	010-5023-429-3212	49,932.00	9/10/2019	25		reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
043-0000-367-1264	010-5023-429-3213	1,288.00	9/10/2019	25		reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
43 - 29000	43330104 - 44403	115,458.00	11/26/2019	12		to purchase buildings & contents insurance from Affiliated FM for the period of 12/1/19 to 12/1/20
439 - 365264	10550223 - 43212	12,860.37	1/14/2020	28		pmt rcvd from Traffic Signals, Inc. for damages to the traffic signal & controller by the OnCue Project at Classen & Hwy 9
436 - 365264	10550223 - 43212	18,571.02	3/24/2020	23		reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
436 - 365264	10550223 - 43213	2,596.84	3/24/2020	23		reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment

Capital Fund Balance

050-0000-366-1251	050-9552-431-6101	90,290.00	7/23/2019	20	TC0277	refunded fnds from ODOT from Lindsey Resurfacing proj to be used for the 24 Ave. E Widening project
050-0000-253-2000	050-9419-431-6201	497,719.00	7/23/2019	14	BP0455	to be used for program management services with Olsson, Inc. for the 2019 bond projects

Capital Fund Balance

050-0000-229-2415	050-9552-431-6101	124,356.00	10/23/2018	24	BP0192	developer deferral fees-Summit Lakes
050-0000-253-2000	050-9073-431-6101	20,000.00	11/13/2018	33	TR0230	traffic calming program for Hawthorne Place Addition between Rock Creek & Greens Parkway
050-0000-253-2000	050-9688-431-6201	18,313.00	12/11/2018	14	TR0111	add'l design svcs for Constitution Multimodal Path Extension
050-0000-253-2000	050-9552-431-6101	2,000,000.00	12/11/2018	27	BP0197	from 2010 street maint bond program to be used for add'l needed street improvement
050-0000-253-2000	050-9385-431-6101	1,104,154.00	12/11/2018	27	BP0415	from 2010 street maint bond program to be used for add'l needed street improvement
050-0000-253-2000	050-9365-419-6101	36,821.00	2/12/2019	8	BG0068	replace HVAC system at CON data center
050-0000-366-1229	050-9552-431-6101	118,302.00	4/9/2019	28	BP0192	deferral fnds pd by developers of Royal Oaks to be used for 24th Ave E. widening proj frm Lindsey St to Robinson
050-0000-366-1229	050-9552-431-6101	590,796.00	4/9/2019	27	BP0196	remaining fnds from Cedar Lane Widening proj to be used for 24th Ave E. widening project

Norman Forward Sales Tax Capital Fund Balance

051-0000-253-2000	051-9364-451-6101	789,528.00	8/14/2018	13	NFB007	amdmnt #1 for const of Westwood indoor tennis facility
051-0000-253-2000	051-9364-451-6201	11,250.00	10/9/2018	19	NFB007	add'l design svcs for Westwood Tennis Center addition project

Appropriations from Fund Balance FY18

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.
General Fund					
010-0000-365-1373	050-9552-431-6101	296,105.00	8/22/2017	43	TR0191
010-0000-365-1373	010-5025-431-3199	400.00	10/24/2017	14	
010-0000-365-1373	010-6070-441-4622	1,500.00	11/14/2017	16	
010-0000-365-1372	010-6442-422-3015	500.00	12/10/2017	13	
010-0000-365-1372	010-6070-441-3605	550.00	2/13/2018	17	
010-0000-365-1372	010-6443-422-4210	5,000.00	2/13/2018	16	
010-0000-253-2000	043-3004-415-4798	80,087.00	2/13/2018	28	
010-0000-253-2000	058-3099-415-4011	199,100.00	2/13/2018	24	
010-0000-253-2000	058-3099-415-4141	810.00	2/13/2018	24	
010-0000-365-1373	010-6010-421-4604	15,000.00	2/27/2018	21	
010-0000-253-2000	010-7021-451-3111	2,400.00	3/13/2018	25	
010-0000-253-2000	010-7021-451-3199	5,104.00	3/13/2018	25	
010-0000-253-2000	010-7021-451-3220	6,200.00	3/13/2018	25	
010-0000-253-2000	010-7021-451-3601	80.00	3/13/2018	25	
010-0000-253-2000	010-7021-451-3604	800.00	3/13/2018	25	
010-0000-253-2000	010-7021-451-3699	58,362.00	3/13/2018	25	
010-0000-365-1373	010-6070-441-3117	749.00	4/24/2018	21	
010-0000-365-1372	010-6070-441-3117	1,775.00	5/8/2018	18	
010-0000-365-1372	010-6040-441-4199	27,500.00	5/8/2018	24	
Community Development Fund Balance					
021-0000-253-2000	021-4090-463-2001	11,875.00	5/8/2018	19	
021-0000-331-1277	050-0000-391-1921	6,953,449.00	10/9/2018	23	
Special Grants Fund					
022-0000-334-1326	022-4046-464-4009	10,000.00	7/25/2017	15	
022-0000-334-1326	022-4046-464-4604	700.00	7/25/2017	15	
022-0000-334-1326	022-4046-464-4701	200.00	7/25/2017	15	
022-0000-334-1326	022-4046-464-4130	100.00	7/25/2017	15	
022-0000-334-1326	022-4046-464-3001	100.00	7/25/2017	15	
022-0000-334-1326	022-4046-464-4601	150.00	7/25/2017	15	
022-0000-331-1360	022-9508-422-3610	2,080.00	7/25/2017	16	
022-0000-331-1330	022-6037-421-4604	12,000.00	9/26/2017	34	
022-0000-331-1330	022-6037-421-3013	42,000.00	9/26/2017	34	
022-0000-331-1340	022-6019-421-2110	67,400.00	9/26/2017	33	GP0119
022-0000-331-1340	022-6019-421-4017	1,800.00	9/26/2017	33	GP0119
022-0000-253-2000	022-5023-429-3212	10,400.00	9/12/2017	27	
022-0000-331-1340	022-6019-421-2110	10,000.00	1/23/2018	18	GP0019
022-0000-253-2000	022-6045-421-5999	23,450.00	5/8/2018	20	GP0041
Seizures & Restitution Fund					
025-0000-253-2000	025-6035-421-3013	4,755.00	10/10/2017	22	
025-0000-253-2000	025-6035-421-3699	12,500.00	1/9/2018	20	
025-0000-253-2000	025-6035-421-3502	3,200.00	1/9/2018	20	
025-0000-253-2000	025-6035-421-5120	15,000.00	1/9/2018	20	
025-0000-253-2000	025-6035-421-4604	15,000.00	3/13/2018	24	
Water Fund					
031-0000-253-0000	031-5534-461-5301	90,000.00	8/22/2017	44	
031-0000-253-0000	031-9345-462-6201	310,000.00	2/13/2018	21	WA0212

Wastewater Fund

032-0000-253-2000	032-5548-432-4706	15,419.00	12/5/2017	17
032-0000-253-2000	032-5548-432-4706	18,774.00	12/5/2017	18

Risk Management Fund

043-0000-367-1264	010-6022-421-4201	8,585.00	10/10/2017	23
043-0000-367-1264	010-5023-429-3212	28,496.00	12/5/2017	19
043-0000-367-1264	010-5023-429-3212	26,550.00	4/24/2018	21
043-0000-367-1264	010-5023-429-3213	625.00	4/24/2018	21
043-0000-367-1264	010-5023-429-3211	518.00	4/24/2018	21
043-0000-367-1264	010-6444-422-4211	33,720.00	5/22/2018	20
043-0000-253-2000	043-3004-415-4798	18,794.00	5/22/2018	17

Capital Fund Balance

050-0000-253-2000	050-9387-419-6101	36,245.00	7/25/2017	20	SR0103
050-0000-253-2000	050-9388-431-6201	2,356.00	8/22/2017	46	TR0117
050-0000-253-2000	050-9387-419-6201	11,554.00	9/12/2017	21	SR0103
050-0000-253-2000	050-9387-419-6201	28,420.00	9/12/2017	21	SR0110
050-0000-253-2000	050-9079-431-6201	29,165.00	9/12/2017	32	TR0108
050-0000-229-2411	050-9079-431-6201	19,935.00	9/12/2017	30	TR0102
050-0000-253-2000	050-9079-431-6201	38,900.00	9/26/2017	35	TR0051
050-0000-253-2000	050-9402-431-6701	14,043.00	11/28/2017	17	TR0118
050-0000-253-2000	050-9688-431-6201	6,400.00	11/28/2017	16	TR0112
050-0000-365-1373	050-9717-431-4101	125,000.00	1/9/2018	21	DR0066
050-0000-331-1252	050-9387-419-6101	299,403.00	1/23/2018	16	SR0103
050-0000-253-2000	050-9535-431-6101	381,522.86	1/23/2018	20	TR0068
050-0000-253-2000	050-9365-419-6001	203,607.00	3/13/2018	20	BG0072

Norman Forward Sales Tax Capital Fund Balance

051-0000-253-2000	051-9403-431-6201	28,000.00	7/11/2017	13	NFB008
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University North Park TIF Fund

057-0000-253-2000	057-7010-452-5799	20,000.00	8/8/2017	28	
057-0000-253-2000	057-7010-452-3299	20,000.00	8/8/2017	28	
057-0000-253-2000	057-9403-431-6101	13,097.00	8/22/2017	19	UT0012
057-0000-253-2000	057-9552-431-6201	320,750.00	9/12/2017	33	UT0015
057-0000-253-2000	057-9510-431-6101	35,000.00	10/10/2017	15	UT0013
057-0000-253-2000	010-0000-253-2000	4,275,508.00	2/13/2018	25	
057-0000-253-2000	050-0000-253-2000	1,301,242.00	2/13/2018	25	

Description

developers' deposits-for 12th Ave SE Widening project
 donation to be used for cleanup of Lake Thunderbird Watershead events
 donation from Austin Pets Alive to be used at Animal Welfare Center
 donation from J.W.Williams Rev Trust for the Fire Dept.
 donation from North Shores Animal League America for Norman Animal Welfare Center
 donation from ADT Security Systems to be used by Norman Fire Dept.
 to begin repairs on the Parks maintenance building at Griffin destroyed by fire
 to establish Center City TIF fund to pay outside legal fees
 to establish Center City TIF fund to pay advertising legal fees
 donation from AAA Insurance to be used by the NPD to coordinate a statewide DRE class
 replacement of equip & supplies destroyed by fire at main Griffin Park maintence building
 replacement of equip & supplies destroyed by fire at main Griffin Park maintence building
 replacement of equip & supplies destroyed by fire at main Griffin Park maintence building
 replacement of equip & supplies destroyed by fire at main Griffin Park maintence building
 replacement of equip & supplies destroyed by fire at main Griffin Park maintence building
 replacement of equip & supplies destroyed by fire at main Griffin Park maintence building
 donation from Annie's Rescue House for Norman Animal Shelter
 donation from Annie's Rescue House for Norman Animal Shelter
 appropriating donated funds to purchase needed equipment at Norman Animal Shelter

HUD continuum of care grant for coordiation of activities related to homelessness
 to reimburse Capital Fund for upfronted disaster relief funds from CDBG Disaster Relief Program 2013-FY18 year ei

CLG grant for development & support of local historic programs
 CLG grant for development & support of local historic programs
 CLG grant for development & support of local historic programs
 CLG grant for development & support of local historic programs
 CLG grant for development & support of local historic programs
 CLG grant for development & support of local historic programs
 OHS grant to purchase special equip to improve communication with hearing impaired residents
 OHS grant to host 2 statewide DRE training classes
 OHS grant to host 2 statewide DRE training classes
 OHS grant-increase enfrcmnt & educatn-impaired driving/child restraint/pedestrian,bicycle,vehicle traffic ordinances
 OHS grant-increase enfrcmnt & educatn-impaired driving/child restraint/pedestrian,bicycle,vehicle traffic ordinances
 ACOG contract to collect traffic counts & costs of maintenance and equip replacement to collect data
 OHS increased grant funding for enforcement efforts to reduce underage drinking
 OHS grant to purchase bomb suit and helmet

purchase 100 state ID cards/dr. licenses for homeless & 65 training kits to help officers & civilians communicate effe
 funding for evidence collection equipment, safety equip for special team activities & a trained canine team
 funding for evidence collection equipment, safety equip for special team activities & a trained canine team
 funding for evidence collection equipment, safety equip for special team activities & a trained canine team
 to fund executive leadership training and development

to extend fiber optic line to water treatment plant
 horizontal well feasibility field assessment in association with FYE15 water wells

return of collected payback fees to the Links of Norman for Post Oak lift station payback project
to pay back revenue collected from the 36th interceptor payback project & 36th Force Main payback to investors

to make repairs to 2 police vehicles involved in an accident
reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
contractor insurance proceeds to repair storm siren Unit 43 in rural east Norman
repairs to Park maintenance building damaged by fire

award bid for Imhoff Creek Channel Repair to RDNJ
ACOG local match for ACOG allocation study
add'l engr services for May 2015 storm permanent repair projects
add'l engr services for May 2015 storm permanent repair projects
widening & traffic signal improvements at 24th NW and Tecumseh
engr svcs associated with widening & signal improvements at 36th Ave NW and Crail
add'l engr services for widening & signal improvements at 12th Ave NE and High Meadows Dr.
CON's share of widening of Hwy 9 from 72nd SE to 108th SE
for engineering design svcs for Flood Ave. multimodal path proj from Robinson to Tecumseh
contributions from Arbuckle Properties & BellaRose for modification of stream banks for W. Main St. bridge over Ter
increase contract amount and 100 add'l days added to contract for Imhoff Creek Channel Improvements project
to increase Audit Adj acct to pay CON's 20% share of multiple projects to ODOT
to purchase land at 710 Asp to be used for parking lot

provide add'l design services for intersection of James Garner & Acres streets

holiday decorations & ongoing maintenance for Legacy park
holiday decorations & ongoing maintenance for Legacy park
for construction of traffic signals & intersection improvements at 24th Ave. NW & Radius Way
engr svcs for widening & traffic signal improvements of Tecumseh & 24th NW & Tecumseh & Flood
for UNP/Robinson St. entrance sign project
UNP TIF over-apportionment amount to be allocated to General Fund
UNP TIF over-apportionment amount to be allocated to Capital Fund Balance

nd closeout entries

actively

1 Mile Flat Creek

Appropriations from Fund Balance FY17

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.
General Fund					
010-0000-365-1373	010-6070-441-3699	500.00	7/12/2016	20	
010-0000-365-1373	010-6070-441-4099	1,500.00	7/12/2016	20	
010-0000-365-1372	010-6015-421-5121	4,000.00	11/22/2016	14	
010-0000-365-1373	010-6070-441-3117	1,000.00	1/10/2017	10	
010-0000-365-1372	010-6070-441-3117	500.00	1/10/2017	10	
010-0000-365-1372	010-6070-441-3117	500.00	1/24/2017	19	
010-0000-365-1373	010-6010-421-4604	15,000.00	2/28/2017	12	
PSST Fund					
015-0000-367-1258	015-6122-421-5110	259,732.00	12/13/2016	32	
Community Development Fund					
021-0000-253-2000	021-4090-463-2001	12,015.00	5/9/2017	22	
Special Grants Fund					
022-0000-253-2000	022-5023-429-3212	10,000.00	7/26/2016	15	
022-0000-331-1360	022-9508-422-4099	2,800.00	8/23/2016	11	GF0073
022-0000-331-1333	022-6017-421-4604	5,614.00	10/11/2016	20	GP0030
022-0000-331-1333	022-6017-421-5199	9,041.00	10/11/2016	20	GP0030
022-0000-331-1333	022-6017-421-4754	1,628.00	10/11/2016	20	GP0030
022-0000-253-2000	022-6019-421-2110	68,000.00	10/25/2016	22	GP0117
022-0000-334-1343	022-6011-421-4099	3,000.00	10/25/2016	21	GP0026
022-0000-253-2000	022-6037-421-4604	15,000.00	11/22/2016	15	
022-0000-253-2000	022-6037-421-3013	39,000.00	11/22/2016	15	
022-0000-253-2000	022-6019-421-2110	8,800.00	1/10/2017	17	GP0118
022-0000-253-2000	022-9074-452-6101	160,000.00	3/28/2017	13	PC0019
Room Tax Fund					
023-0000-253-2000	023-3041-451-4741	80,000.00	9/27/2016	27	
023-0000-253-2000	050-9677-419-6101	66,900.00	10/25/2016	12	EF0201
023-0000-253-2000	023-3041-451-4741	5,000.00	12/13/2016	34	
Water Fund					
031-0000-253-0000	031-5530-461-4001	865.00	8/9/2016	13	
031-0000-253-0000	050-9079-431-6701	17,144.00	9/27/2016	23	TR0059
031-0000-253-0000	031-9521-462-6101	524,300.00	2/28/2017	15	WA0305
031-0000-253-0000	031-9521-462-6101	66,495.00	3/28/2017	17	WA0305
031-0000-253-2000	031-9939-462-6101	4,843,000.00	5/9/2017	13	WB0292
Wastewater Fund					
032-0000-253-0000	032-5541-432-4001	865.00	8/9/2016	13	
032-0000-253-0000	032-9911-432-6101	405,000.00	2/24/2017	18	WW0169
032-0000-253-0000	032-9911-432-6101	105,000.00	2/24/2017	18	WW0171
032-0000-253-0000	032-9911-432-6101	350,000.00	2/24/2017	18	WW0309
032-0000-253-0000	032-9911-432-6101	270,000.00	2/24/2017	18	WW0310
032-0000-253-0000	032-9911-432-6101	193,000.00	2/24/2017	18	WW0311
032-0000-253-0000	032-5543-432-4199	23,732.00	6/27/2017	14	
Risk Management Fund					
043-0000-253-2000	010-5023-429-3212	34,259.00	7/12/2016	29	

043-0000-253-2000	010-5023-429-3213	1,176.00	7/12/2016	29	
043-0000-253-2000	010-6444-422-5499	36,960.00	8/9/2016	9	
043-0000-367-1264	010-5023-429-3212	3,092.00	4/25/2017	24	
043-0000-367-1264	010-5023-429-3213	779.00	4/25/2017	24	
043-0000-367-1264	043-6022-421-4201	4,987.00	5/9/2017	31	

Capital Fund Balance

050-0000-253-2000	050-5011-429-5003	45,500.00	7/26/2016	23	
050-0000-366-1229	050-9998-431-6101	90,794.00	3/10/2015	19	TC0023
050-0000-366-1229	050-9998-431-6101	8,426.66	10/11/2016	19	TC0023
050-0000-253-2000	050-9352-431-6701	1,605.00	10/25/2016	23	TR0042
050-0000-253-2000	050-9688-431-6201	2,500.00	2/14/2017	20	TR0082
050-0000-253-2000	050-9677-419-6101	54,136.00	2/28/2017	21	EF0201
050-0000-253-2000	050-9076-431-6701	10,000.00	6/13/2017	19	TR0098
050-0000-253-2000	050-9393-431-6101	180,113.00	6/27/2017	16	BP0242
050-0000-253-2000	021-4000-463-6101	20,970.00	6/27/2017	19	GC0064
050-0000-253-2000	050-9069-431-6201	30,000.00	6/27/2017	20	TC0157
050-9401-431-6101	050-9385-431-6101	165,000.00	6/27/2017	21	BP0353
050-9401-431-6101	050-9385-431-6101	94,561.00	6/27/2017	21	BP0239
050-0000-253-2000	050-9385-431-6101	248,422.00	6/27/2017	21	BP0239
050-0000-253-2000	050-9385-431-6101	487,291.00	6/27/2017	21	BP0245
050-0000-253-2000	050-9666-431-6201	40,000.00	6/27/2017	30	DR0065
050-0000-253-2000	050-9717-431-6101	200,000.00	6/27/2017	31	DR0066

Norman Forward Sales Tax Capital Fund Balance

051-0000-253-2000	051-9507-455-6101	37,924.00	8/9/2016	34	NFB016
051-0000-253-2000	051-1011-413-4003	130,037.00	6/27/2017	13	

Park Land Fund Balance

052-0000-253-2000	051-9640-452-6101	8,475.00	2/14/2017	24	PR0188
052-0000-253-2000	051-9074-452-6101	26,550.00	6/27/2017	22	PC0019

University North Park TIF Fund

057-0000-253-2000	057-7010-452-5799	20,000.00	8/9/2016	40	
057-0000-253-2000	057-9542-419-6001	3,021,875.00	4/25/2017	22	UT0008
057-0000-253-2000	057-9510-431-6101	52,200.00	4/25/2017	22	UT0013
057-0000-253-2000	057-9510-431-6201	300,885.00	4/25/2017	22	UT0013
057-0000-253-2000	057-9388-431-6201	10,000.00	4/25/2017	22	UT0014

Sewer Maintenance Fund

321-0000-432-0000	321-9338-432-6101	14,866.00	7/12/2016	23	WW0202
321-0000-253-0000	321-9338-432-6101	269,000.00	5/23/2017	16	WW0202

Excise Tax fund

322-0000-453-4001	322-5542-432-4001	865.00	8/9/2016	13	
322-0000-253-0000	322-9911-432-6101	185,000.00	2/24/2017	18	WW0310
322-0000-253-0000	322-9911-432-6101	132,000.00	2/24/2017	18	WW0311

Description

ASPCA grant to implement & promote an adoption abassadors program, training, supplies
 ASPCA grant to implement & promote an adoption abassadors program, training, supplies
 Donations for tracking bracelets for NPD for Care Track Program
 Maddie's Fund grant for Norman Animal Welfare Center operations
 Smith donation to Norman Animal Welfare Center
 Lynch donation to Norman Animal Welfare Center
 AAA Insurance dontation for DRE in-service class

to provide body and in-car video cameras thru 12-13-18 from Watch Guard

2016 COC Grant-coordination of activities related to homelessness

for maintenance & replacement of equip used for traffic counts for FY17
 OK Homeland Sec grant for Citizen Corps to make improvements to trailer used for disaster response
 DOJ grant for NPD equip & traning
 DOJ grant for NPD equip & traning
 DOJ grant for NPD equip & traning
 OHSO Impaired Driving Enforcement Grant-increase enforcement & education-impaired driving
 Coverdell Forensic grant for NPD for accreditation fees
 DRE grant to host 2 statewide training classes
 DRE grant to host 2 statewide training classes
 Increase OHSO Impaired Driving Enforcement Grant-increase enforcement & edu for impaired driving
 recreational trails grant for Sutton Wilderness from OK Tourism & Rec Dept

for NCVB to develop Tourism Improvement District & a Sports Commission
 Santa Fe Depot renovations and repairs
 'We Art Lindsey' program to support W. Lindsey businesses

add'l engr svcs for fee study on new development & water/wastewater connection fees
 to relocate water lines at Rock Creek Rd & 12th and at Trailwood intersections
 add Main St. wtr line btwn Park Dr. & James Garner Ave and add 81 days to contract
 Change order #4-Berry Road Waterline Replacement-increase contract
 WTP Improvement Phase II-award contract to Foley Company

add'l engr svcs for fee study on new development & water/wastewater connection fees
 Chng order #4-south digester boiler replacement
 Chng order #4-replace 2 primary sludge thickeners
 Chng order #4-Grit classifier replacement
 Chng order #4-Grit classifier replacement
 Chng order #4-Generator Access Platforms
 to cover final costs of the HHWC event held 11/5/16 due to increased volume collected

Insurance funds received to pay for damages to traffic signal equipment from accidents

Insurance funds received to pay for damages to traffic signal equipment from accidents
 purchase outdoor warning siren from safety.com for fire dept
 Insurance funds received to pay for damages to traffic signal equipment from accidents
 Insurance funds received to pay for damages to traffic signal equipment from accidents
 Insurance funds received to pay for damages to repair police motorcycle in accident

New truck for Construction Manager-Engr. Division
 pass-thru fnds for ODOT from Bellatona for Hwy 9 median for Bellatona addition received 9-9-16
 pass-thru fnds for ODOT from Bellatona for Hwy 9 median for Bellatona addition
 CON's 10% share for ODOT for Little River Bridge replacement on Hwy 9
 provide extra topographical svcs for Legacy Trail Extension Project
 addtl structural repairs to Santa Fe Depot reconstruction project
 relocate overhead poweline at 48th NW and Robinson
 change order #1 with RDNJ for Urban Concrete Pavement Rehab bond project-2010 bond program
 ODOC contract for the CDBG-DR 13 for projects 4 & 7 (84th NE-Rock Creek & 108th NE to 120th NE)
 CON'S share of parking management system study
 Iowa and Dakota Streets reconstruction project
 Iowa and Dakota Streets reconstruction project
 Iowa and Dakota Streets reconstruction project
 Iowa and Dakota Streets reconstruction project
 CON's share of Misty Lake Dam Repair Project as per Participation Agreement
 CON's share of West Main St. Drainage Structure for Ten Mile Flat Drainage issues

for asbestos removal from W. Acres properties to be demolished
 to provide program mgmt svcs for addtl Norman Forward Projects/Griffin/Reaves/Wwood Tennis

improvements to Oakhurst Park
 improvements to Sutton Wilderness Park

to purchase holiday decorations for Legacy Park
 Economic Development Activities Project, UNP entrance signs and UNP Master Plan Project
 Economic Development Activities Project, UNP entrance signs and UNP Master Plan Project
 Economic Development Activities Project, UNP entrance signs and UNP Master Plan Project
 Economic Development Activities Project, UNP entrance signs and UNP Master Plan Project

Change order #1-increasing and extending contract-Sewer Maint Project
 Change order #2-increasing and extending contract-Sewer Maint Project

addtl engr svcs for fee study on new development & water/wastewater connection fees
 Chng order #4-Grit classifier replacement
 Chng order #4-Generator Access Platforms

Appropriations from Fund Balance FY16

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.
General Fund					
010-0000-365-1372	010-6015-421-5121	2,150.00	7/28/2015	26	
010-0000-365-1372	010-6015-421-5121	1,425.00	11/10/2015	10	
010-0000-345-1533	010-6070-441-3699	500.00	12/22/2015	11	
010-0000-345-1533	010-6070-441-5010	51,423.00	2/23/2016	35	
010-0000-365-1373	010-6443-422-4604	4,035.00	3/8/2016	9	
010-0000-253-2000	010-5023-429-4235	12,662.00	3/22/2016	14	
010-0000-253-2000	010-7022-451-2003	58,836.00	4/12/2016	29	
010-0000-253-2000	010-7022-451-2901	4,501.00	4/12/2016	29	
010-0000-253-2000	010-7022-451-3204	500.00	4/12/2016	29	
010-0000-253-2000	010-7022-451-3204	400.00	4/12/2016	29	
010-0000-253-2000	010-7022-451-3702	1,000.00	4/12/2016	29	
010-0000-253-2000	010-7022-451-4299	500.00	4/12/2016	29	
010-0000-334-1328	010-6443-422-5005	57,028.00	5/10/2016	21	
010-0000-334-1328	010-6443-422-4201	4,528.00	5/10/2016	21	
010-0000-253-2000	010-2220-412-4011	18,500.00	6/28/2016	25	
010-0000-253-2000	029-0000-391-1910	12,504.00	11/22/2016	20	
Emergency Reserve Fund					
010-1001-411-4097	050-9387-419-6201	63,131.00	11/24/2015	14	SR0100
010-1001-411-4097	050-9387-419-6201	66,586.00	11/24/2015	14	SR0101
010-1001-411-4097	050-9387-419-6201	43,996.00	11/24/2015	14	SR0102
010-1001-411-4097	050-9387-419-6201	52,173.00	11/24/2015	14	SR0103
010-1001-411-4097	050-9387-419-6201	20,866.00	11/24/2015	14	SR0104
PSST Fund					
015-0000-365-1373	015-6543-422-4604	5,270.00	3/8/2016	9	
Community Development Fund Balance					
021-0000-253-2000	021-4090-463-4017	4,337.00	9/22/2015	21	
021-0000-253-2000	021-4086-463-4713	37,051.00	3/8/2016	10	
021-0000-253-2000	021-4090-463-2001	10,457.00	6/14/2016	20	
Special Grants Fund					
022-0000-331-1312	022-5023-429-3212	10,000.00	7/28/2015	50	
022-0000-334-1326	022-4046-464-4009	15,000.00	8/11/2015	19	
022-0000-334-1326	022-4046-464-4604	1,000.00	8/11/2015	19	
022-0000-334-1326	022-4046-464-4701	1,000.00	8/11/2015	19	
022-0000-331-1333	022-6017-421-4604	13,405.00	9/8/2015	26	GP0019
022-0000-331-1333	022-6017-421-4754	1,500.00	9/8/2015	26	GP0019
022-0000-253-2000	022-6019-421-2110	43,200.00	9/8/2015	22	GP0115
022-0000-253-2000	022-6019-421-2110	19,000.00	9/8/2015	22	GP0116
022-0000-253-2000	022-6019-421-4017	16,500.00	9/8/2015	22	GP0116
022-0000-331-1330	022-6037-421-4604	25,000.00	9/8/2015	21	
022-0000-331-1330	022-6037-421-3013	46,000.00	9/8/2015	21	
022-0000-334-1343	022-6011-421-4099	3,000.00	11/10/2015	17	GP0025
022-0000-331-1360	022-9508-422-3199	600.00	12/8/2015	15	GF0073
022-0000-331-1360	022-9508-422-3503	150.00	12/8/2015	15	GF0073
022-0000-331-1360	022-9508-422-3610	1,055.00	12/8/2015	15	GF0073
022-0000-331-1360	022-9508-422-4702	150.00	12/8/2015	15	GF0073
022-0000-331-1360	022-9508-422-5010	20,000.00	12/8/2015	15	GF0073

022-0000-331-1352	022-9508-422-4604	14,172.00	1/26/2016	13	GF0074
022-0000-253-2000	022-6045-421-5999	67,980.00	4/28/2016	25	GP0040
022-0000-253-2000	022-9674-452-6101	160,000.00	5/10/2016	20	PC0003
022-0000-253-2000	022-4046-464-4009	10,000.00	6/28/2016	22	
022-0000-253-2000	022-4046-464-4604	3,250.00	6/28/2016	22	
022-0000-253-2000	022-4046-464-4701	400.00	6/28/2016	22	
022-0000-253-2000	022-4046-464-4130	350.00	6/28/2016	22	
022-0000-253-2000	022-4046-464-3001	500.00	6/28/2016	22	
022-0000-253-2000	022-4046-464-4141	350.00	6/28/2016	22	
022-0000-253-2000	022-046-464-4601	150.00	6/28/2016	22	

Room Tax Fund

023-0000-253-2000	023-3041-451-4741	10,000.00	9/8/2015	24	
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Seizures & Restitution Fund

025-0000-253-2000	025-6035-421-4136	19,400.00	7/14/2015	13	
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Water Fund

031-0000-253-2000	031-9683-462-6101	120,585.00	1/12/2016	12	WA0199
031-0000-253-2000	010-2220-412-4011	107,000.00	6/28/2016	25	
031-0000-331-2000	031-9942-462-6201	191,847.00	6/28/2016	21	WA0225

Risk Management Fund

043-0000-367-1264	010-5023-429-3212	9,964.00	7/14/2015	35	
043-0000-367-1264	010-5023-429-3213	1,357.00	7/14/2015	35	
043-0000-253-2000	043-3004-415-4798	341,000.00	9/22/2015	26	
043-0000-367-1264	010-6022-421-4201	4,749.00	11/10/2015	19	
043-0000-367-1264	010-5023-429-3212	3,345.00	3/22/2016	23	
043-0000-367-1264	010-5023-429-3212	1,531.00	3/22/2016	23	

Capital Fund Balance

050-0000-253-2000	010-3099-470-7003	20,658.00	9/22/2015	24	
050-0000-253-2000	051-9507-455-6001	1,111,950.00	10/27/2015	40	BP0016
050-0000-253-2000	051-9507-455-6001	177,813.00	11/10/2015	16	BP0016
050-0000-253-2000	051-9507-455-6201	607,123.00	11/24/2015	21	BP0017
050-0000-253-2000	051-9507-455-6201	3,685,810.00	11/24/2015	20	BP0016
050-0000-253-2000	022-9300-431-6201	101,133.00	11/24/2015	16	TR0047
050-0000-253-2000	022-9300-431-6101	498,867.00	11/24/2015	16	TR0047
050-0000-253-2000	050-9208-419-6101	8,765.00	1/12/2016	19	BG0052
050-0000-253-2000	050-9079-431-6201	93,750.00	1/26/2016	19	TR0095
050-0000-253-2000	021-4000-463-6101	3,939,240.00	2/9/2016	22	GC0067
050-0000-253-2000	021-4000-463-6101	919,810.00	2/9/2016	22	GC0068
050-0000-253-2000	021-4000-463-2001	145,771.00	2/9/2016	22	
050-0000-253-2000	050-9552-431-6101	1,485,219.00	2/23/2016	19	BP0189
050-0000-253-2000	050-9611-431-6101	23,007.00	2/23/2016	11	TC0041
050-0000-253-2000	050-9381-431-6101	38,000.00	3/8/2016	13	TR0105
050-0000-253-2000	050-9381-431-6301	96,000.00	3/8/2016	13	TR0105
050-0000-253-2000	022-9381-435-6101	15,000.00	3/8/2016	13	TR0105
050-0000-253-2000	022-9381-435-6301	85,000.00	3/8/2016	13	TR0105
050-0000-253-2000	050-9381-431-6201	38,970.00	3/8/2016	14	TR0105
050-0000-366-1239	050-9076-431-6101	48,818.00	3/22/2016	17	TR0052
050-0000-253-2000	021-4000-463-6201	207,800.00	4/12/2016	25	GC0062
050-0000-253-2000	021-4000-463-6101	3,267,800.00	4/12/2016	25	GC0060
050-0000-253-2000	021-4000-463-6201	207,800.00	4/12/2016	25	GC0061
050-0000-253-2000	021-4000-463-6101	955,400.00	4/12/2016	25	GC0063

050-0000-253-2000	021-4000-463-6201	69,000.00	4/12/2016	25	GC0062
050-0000-253-2000	021-4000-463-6101	3,302,400.00	4/12/2016	25	GC0062
050-0000-253-2000	021-4000-463-6201	207,800.00	4/12/2016	25	GC0063
050-0000-253-2000	021-4000-463-6101	955,400.00	4/12/2016	25	GC0063
050-0000-253-2000	021-4000-463-6201	21,600.00	4/12/2016	25	GC0064
050-0000-253-2000	021-4000-463-6201	69,000.00	4/12/2016	25	GC0065
050-0000-253-2000	021-4000-463-6101	947,000.00	4/12/2016	25	GC0065
050-0000-253-2000	021-4000-463-6201	83,000.00	4/12/2016	25	GC0066
050-0000-253-2000	050-9161-431-6101	244,809.00	6/14/2016	22	BP0347
050-0000-253-2000	050-9677-419-6101	70,221.00	6/14/2016	22	BP0356
050-0000-253-2000	050-9552-431-6101	456,130.00	6/14/2016	22	BP0189
050-0000-253-2000	050-9552-431-6101	370,526.00	6/14/2016	22	BP0189
050-0000-253-2000	010-2220-412-4011	20,000.00	6/28/2016	25	

Norman Forward Sales Tax Capital Fund Balance

051-0000-253-2000	051-9507-455-6001	110,650.00	12/22/2015	28	BP0016
051-0000-253-2000	051-9507-455-6001	90,300.00	1/12/2016	15	BP0016
051-0000-253-2000	051-9507-455-6001	94,303.00	1/12/2016	16	BP0016
051-0000-253-2000	051-9507-455-6001	105,650.00	1/12/2016	14	BP0016
051-0000-253-2000	051-1011-413-4003	1,747,655.00	2/23/2016	22	
051-0000-253-2000	051-9404-451-6201	840,000.00	2/23/2016	24	NFB018
051-0000-253-2000	051-9639-452-6101	120,616.00	5/10/2016	26	NFP102
051-0000-253-2000	051-9639-452-6101	96,800.00	5/10/2016	25	NFP102
051-0000-253-2000	051-9403-431-6201	64,900.00	6/14/2016	17	NFB008
051-0000-253-2000	051-9507-455-6201	54,470.00	6/28/2016	23	NFB016
051-0000-253-2000	051-9507-455-6201	25,890.00	6/28/2016	23	NFB017

Park Land Fund Balance

052-0000-253-2000	052-9071-452-6101	37,560.00	10/27/2015	28	PR0160
052-0000-253-2000	052-9072-452-6101	16,880.00	10/27/2015	28	PR0145
052-0000-253-2000	052-9213-452-6101	16,485.00	10/27/2015	31	PR0161
052-0000-253-2000	052-9100-452-6101	19,051.00	10/27/2015	31	PR0163
052-0000-253-2000	052-9059-452-6101	4,859.00	10/27/2015	31	PR0136
052-0000-253-2000	052-9348-452-6101	35,200.00	5/24/2016	26	PR0025

University North Park TIF Fund

057-0000-253-2000	057-9430-431-6201	41,000.00	11/24/2015	17	UT0012
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Sewer Maintenance Fund

321-9338-432-6101	321-0000-253-0000	1,000,000.00	8/25/2015	19	WW0200
321-0000-253-2000	321-9338-432-6101	8,612.00	1/12/2016	13	WW0200

Description

donations to purchase emergency lighting & sirens for NPD bicycles
 donations to purchase emergency lighting for NPD bicycles
 donation for animal control equipment
 purchase trailer for Pet Adoption/Disaster Response for Animal Welfare Division
 LEPC reimb NFD for swift water training
 installation of pavement markings
 new youth baseball and softball programs for Parks & Rec
 new youth baseball and softball programs for Parks & Rec
 new youth baseball and softball programs for Parks & Rec
 new youth baseball and softball programs for Parks & Rec
 new youth baseball and softball programs for Parks & Rec
 new youth baseball and softball programs for Parks & Rec
 FEMA reimbursement for storm damages from May 5 thru June 22, 2015
 FEMA reimbursement for storm damages from May 5 thru June 22, 2015
 to cover anticipated legal expenses for remainder of FY16
 to close out a year end accting entry for FY16

design of May 2015 storm permanent repair project-Rock Creek/156th/168th
 design of May 2015 storm permanent repair project-Post Oak/108E/120E
 design of May 2015 storm permanent repair project-Rock Creek/168th/180th
 design of May 2015 storm permanent repair project-Imhoff Channel
 design of May 2015 storm permanent repair project-72nd/Tecumseh

LEPC reimb NFD for swift water training

2014 continuum of care grant for homelessness care
 Line of Credit Control System discrepancy
 2015 continuum of care grant for homelessness care

ACOG traffic data grant for traffic studies
 CLG grant to support local historic programs
 CLG grant to support local historic programs
 CLG grant to support local historic programs
 JAG grant for online training for PD
 JAG grant for online training for PD
 OHSO grant for alcohol & traffic enforcement
 OHSO grant for alcohol & traffic enforcement
 OHSO grant for alcohol & traffic enforcement
 OHSO DRE grant for 2015-16 to host 2 statewide training classes
 OHSO DRE grant for 2015-16 to host 2 statewide training classes
 NFSIA grant for accreditation fees for Norman Police Forensic Lab
 Okla Office of Homeland Security grant to purchase equipment trailer & supplies
 Okla Office of Homeland Security grant to purchase equipment trailer & supplies
 Okla Office of Homeland Security grant to purchase equipment trailer & supplies
 Okla Office of Homeland Security grant to purchase equipment trailer & supplies
 Okla Office of Homeland Security grant to purchase equipment trailer & supplies

ODHS grant-boat operator training
 to upgrade and refurbish hazardous duty robot
 OK Tourism grant-John H. Saxon Comm Park improvements
 CLG grant to support local historic programs
 CLG grant to support local historic programs
 CLG grant to support local historic programs
 CLG grant to support local historic programs
 CLG grant to support local historic programs
 CLG grant to support local historic programs
 CLG grant to support local historic programs

artist's exchange program with Norman's sister city, Arezzo Italy

purchase Lexipol Policy subscription-web based policy manuals with training component

award bid to McKee Utility Contractors for Bishop Creek Water Line Crossing proj.
 to cover anticipated legal expenses for remainder of FY16
 to partially fund water treatment pilot proj to remove chromium from ground water

Insurance funds received to pay for damages to traffic signal equipment from accidents
 Insurance funds received to pay for damages to traffic signal equipment from accidents
 hail damage repair to city vehicles for May'15 storm
 Insurance funds received to pay for damages to police vehicles
 Insurance funds received to pay for damages to traffic signal equipment from accidents
 Insurance funds received to pay for damages to traffic signal equipment from accidents

refund from Duncan Technologies for failed parking meter system
 to purchase land N. of Acres & W. of RR tracks for future municipal purposes
 to purchase land N. of Acres & W. of RR tracks for future municipal purposes
 architectural services for East Norman Library branch
 architectural services for Central Norman Library
 design of downtown Main St. streetscape
 design of downtown Main St. streetscape
 for expansion of Classroom B at Police Training Facility
 I-35 corridor corridor traffic study btwn Tecumseh & SE 4th in Moore
 CDBG-DR program for 2013
 CDBG-DR program for 2013
 CDBG-DR program for 2013
 Lindsey widening proj from 24th SE to Berry
 Wayfinding Pilot Project for signage
 For improvements to City's CNG fueling facility
 For improvements to City's CNG fueling facility
 For improvements to City's CNG fueling facility
 For improvements to City's CNG fueling facility
 Prepare plans for storage and controls upgrade at CNG facility
 Maint.Agmt with ODOT for new traffic signal at Sooner Rd. & Indian Hills Rd.
 CDBG Disaster Relief funding for 2014 tornado damages
 CDBG Disaster Relief funding for 2014 tornado damages
 CDBG Disaster Relief funding for 2014 tornado damages
 CDBG Disaster Relief funding for 2014 tornado damages

CDBG Disaster Relief funding for 2014 tornado damages
 CDBG Disaster Relief funding for 2014 tornado damages
 CDBG Disaster Relief funding for 2014 tornado damages
 CDBG Disaster Relief funding for 2014 tornado damages
 CDBG Disaster Relief funding for 2014 tornado damages
 CDBG Disaster Relief funding for 2014 tornado damages
 CDBG Disaster Relief funding for 2014 tornado damages
 CDBG Disaster Relief funding for 2014 tornado damages
 GO bond proceeds from Cap Fund Balance for W. Lindsey St. Widening Project
 GO bond proceeds from Cap Fund Balance for W. Lindsey St. Widening Project
 GO bond proceeds from Cap Fund Balance for W. Lindsey St. Widening Project
 GO bond proceeds from Cap Fund Balance for W. Lindsey St. Widening Project
 to cover anticipated legal expenses for remainder of FY16

purchase land at 121 W. Acres for Central Branch Library project
 purchase land at 117 W. Acres for Central Branch Library project
 purchase land at 115 W. Acres for Central Branch Library project
 purchase land at 119 W. Acres for Central Branch Library project
 contract with ADG, PC to provide program mgmt svcs for Norman Forward projects
 engr svcs for Westwood Acquatics Center from Water's Edge Aquatic Design
 Griffin Park regrading project
 Griffin Park regrading project (retaining walls, fence & french drain)
 add'l design for intersection of James Garner Ave & Acres Street
 commissioning services for East Branch & Central libraries
 commissioning services for East Branch & Central libraries

Picnic shelter project in Faculty Heights Park
 Picnic shelter project in Crestland Park
 Walking trails in Lion's Park
 Oak Tree South park improvements
 Colonial Estates park improvements
 Woodcreek Park improvements

design of 24th Ave. NW & Radius Way intersection improvements

Increase sewer maint fund balance
 change order #3 increasing Urban Contractors contract for SMP 13

Appropriations from Fund Balance FY15

<u>Fund</u>	<u>Amount</u>	<u>Agenda Date</u>	<u>Item No.</u>
General Fund			
010-0000-227-2431	15,974.00	8/12/2014	30
010-0000-253-2000	1,315.00	10/14/2014	20
010-0000-365-1373	500.00	12/9/2014	11
010-0000-253-2000	326,505.00	2/10/2015	22
010-0000-253-2000	3,000.00	2/24/2015	23
010-0000-365-1373	2,000.00	5/12/2015	48
010-0000-365-1372	850.00	5/26/2015	21
010-0000-365-1372	810.00	6/9/2015	17
PSST Fund			
015-0000-253-2000	127,239.00	8/12/2014	25
015-0000-253-2000	226,073.00	FY15 cleanup	
015-0000-253-2000	89,055.00	FY15 cleanup	
015-0000-253-2000	25,312.00	FY15 cleanup	
Community Development Fund			
021-0000-331-1377	5,300.00	12/9/2014	15
Special Grants Fund			
022-0000-253-2000	10,000.00	8/12/2014	18
022-0000-253-2000	16,500.00	8/26/2014	19
022-0000-253-2000	25,000.00	8/26/2014	19
022-0000-253-2000	35,000.00	8/26/2014	19
022-0000-331-1333	3,815.00	7/8/2014	25
022-0000-331-1333	1,000.00	7/8/2014	25
022-0000-331-1333	1,500.00	7/8/2014	25
022-0000-334-1326	15,000.00	7/8/2014	24
022-0000-331-1330	71,000.00	9/23/2014	20
022-0000-253-2000	5,260.00	10/14/2014	20
022-0000-334-1343	7,464.22	10/28/2014	20
022-0000-331-1360	3,500.00	2/10/2015	15
022-0000-331-1360	22,683.00	2/10/2015	14
022-0000-334-1328	3,506.00	4/14/2015	32
022-0000-334-1343	339.00	5/26/2015	25
022-0000-334-1343	1,825.00	5/26/2015	25
022-0000-334-1343	1,851.00	5/26/2015	25
022-0000-253-2000	46,871.00	FY15 cleanup	
Room Tax Fund			
023-0000-253-2000	48,500.00	8/12/2014	31
023-0000-253-2000	50,000.00	9/9/2014	40
023-0000-253-2000	4,557.00	FY15 cleanup	
023-0000-253-2000	1,250.00	FY15 cleanup	
Seizures & Restitution Fund			
025-0000-253-2000	119,425.00	12/23/2014	20
Campus Corner TIF Fund			
027-0000-253-0000	2,463.00	8/26/2014	14
Water Fund			
031-0000-253-0000	16,180.00	5/12/2015	50
031-0000-253-0000	(834,675.00)	5/26/2015	30
Wastewater Fund			
032-0000-253-0000	5,000.00	2/10/2015	8
032-0000-253-0000	16,180.00	5/12/2015	50
032-0000-253-0000	4,361,674.00	FY15 cleanup	
New Development Excise Fund			
322-0000-253-0000	16,180.00	5/12/2015	50
Risk Management Fund			
043-0000-253-2000	19,968.13	7/8/2014	23
043-0000-253-2000	2,191.78	7/8/2014	23
043-0000-367-1264	14,581.00	1/13/2015	25
Capital Improvements Fund			
050-0000-253-2000	2,100.00	7/22/2014	17
050-0000-253-2000	38,450.00	7/22/2014	24
050-0000-253-2000	4,500.00	8/12/2014	13
050-0000-253-2000	41,420.00	8/12/2014	23
050-0000-253-2000	20,596.00	8/26/2014	20
050-0000-253-2000	60,500.00	10/14/2014	28
050-0000-392-1159	64,344.00	10/14/2014	25
050-0000-253-2000	114,385.00	10/14/2014	23
050-0000-229-2411	8,000.00	1/13/2015	24
050-0000-253-2000	54,500.00	1/27/2015	17
050-0000-253-2000	12,168.00	2/24/2015	22
050-0000-253-2000	731,712.00	2/24/2015	29
050-0000-253-2000	1,019,975.00	3/24/2015	17
050-0000-253-2000	59,800.00	4/14/2015	34
050-0000-253-2000	11,354.00	5/12/2015	51
050-0000-253-2000	30,053.00	6/9/2015	8
050-0000-253-2000	100,000.00	6/23/2015	17
050-0000-253-2000	170,000.00	6/23/2015	24
050-0000-253-2000	18,000.00	FY15 cleanup	
Park Land Fund			
052-0000-253-2000	35,938.00	12/9/2014	18
052-0000-253-2000	53,988.00	1/27/2015	20
052-0000-253-2000	19,875.00	1/27/2015	20
052-0000-253-2000	10,853.00	1/27/2015	20
052-0000-253-2000	10,327.00	1/27/2015	20
052-0000-253-2000	3,701.00	1/27/2015	20
052-0000-253-2000	3,650.00	1/27/2015	20
052-0000-253-2000	30,654.00	1/27/2015	20
052-0000-253-2000	7,720.00	1/27/2015	20
052-0000-253-2000	27,807.00	1/27/2015	20
052-0000-253-2000	9,826.00	1/27/2015	20
052-0000-253-2000	36,013.00	1/27/2015	20
052-0000-253-2000	15,539.00	1/27/2015	20
052-0000-253-2000	4,541.00	1/27/2015	20
UNP TIF Fund			
057-0000-253-2000	131,095.00	7/22/2014	26
057-0000-253-2000	77,092.00	9/23/2014	21
057-0000-253-2000	4,000.00	1/13/2015	23
057-0000-253-2000	234,335.00	FY15 cleanup	
Debt Service Fund			
060-0000-253-2000	146,904.00	FY15 cleanup	
060-0000-253-2000	2,954.00	FY15 cleanup	
Sewer Line Maintenance Fund			
321-0000-253-0000	32,824.00	FY15 cleanup	
321-0000-253-0000	388.00	FY15 cleanup	
Sewer Sales Tax Fund			
323-0000-253-0000	337,003.00	4/4/2015	36

Appropriations from Fund Balance FY14

Losing Account	Gaining Account	Amount	Agenda Date	Item No.	Project No.
052-0000-253-2000	052-9305-452-6101	16,518.00	7/23/2013	39	PR0144
052-0000-253-2000	052-9618-452-6101	13,504.00	7/23/2013	39	PR0095
052-0000-253-2000	052-9702-452-6101	52,993.00	7/23/2013	39	PR0145
050-0000-253-2000	050-9922-452-6101	15,000.00	7/23/2013	39	PR0123
010-0000-253-2000	010-2220-412-4099	40,000.00	8/13/2013	28	
021-0000-331-1319	021-4001-463-4777	8,481.00	8/13/2013	26	
050-0000-253-2000	050-9539-431-6701	91,384.75	8/27/2013	23	TR0092
052-0000-253-2000	052-9674-452-6101	43,360.00	8/27/2013	15	PC0003
022-0000-253-2000	022-9674-452-6101	160,000.00	8/27/2013	14	PC0003
	022-0000-331-1333	14,067.00	9/10/2013	32	GP0017
057-0000-253-2000	057-9518-431-6101	13,506.00	9/10/2013	12	UT0098
032-0000-366-1239	032-5543-432-3199	1,355.00	9/10/2013	21	
031-0000-253-2000	031-9345-462-6101	100,000.00	9/10/2013	13	WA0197
050-0000-253-2000	050-9365-419-6101	278,732.00	10/8/2013	12	BP0015
010-0000-253-2000	010-5023-429-3212	30,629.00	10/8/2013	23	
031-9356-462-6201	031-9727-462-6101	44,800.00	10/8/2013	11	WA0198
033-0000-331-1346	033-5566-432-5108	20,000.00	10/22/2013	19	
022-0000-334-1343	022-6011-421-4099	2,231.00	10/22/2013	20	GP0023
022-0000-334-1343	022-6011-421-5122	5,250.00	10/22/2013	20	GP0023
022-0000-331-1330	022-6037-421-4604	51,000.00	10/22/2013	21	
022-0000-331-1330	022-6037-421-3013	44,884.00	10/22/2013	21	
015-0000-253-2000	015-6543-422-4199	43,188.00	10/22/2013	32	
015-0000-253-2000	015-6543-422-3203	16,600.00	10/22/2013	32	
015-0000-253-2000	015-6543-422-5301	48,896.00	10/22/2013	32	
022-0000-253-2000	022-6040-421-2001	32,000.00	11/12/2013	18	
022-0000-253-2000	022-6040-421-4604	4,000.00	11/12/2013	18	
010-0000-253-2000	010-7083-451-4741	1,305.00	11/26/2013	20	
015-0000-253-2000	015-6121-421-5122	29,000.00	11/26/2013		
015-0000-253-2000	015-6121-421-5201	215,000.00	11/26/2013		
015-0000-253-2000	015-6121-421-5304	150,000.00	11/26/2013		
015-0000-253-2000	015-6121-421-3101	86,000.00	11/26/2013		
015-0000-253-2000	015-6121-421-5302	26,000.00	11/26/2013		
022-0000-331-1340	022-6019-421-2110	19,257.00	11/26/2013	16	GP0110
022-0000-331-1340	022-6019-421-2110	49,992.00	11/26/2013	16	GP0109
022-0000-331-1340	022-6019-421-4017	16,500.00	11/26/2013	16	GP0108
010-0000-366-1553	010-5023-429-4154	17,500.00	12/10/2013	25	
022-0000-331-1360	022-9508-422-3015	6,921.00	12/10/2013	17	GF0071
022-0000-331-1360	022-9508-422-3503	555.00	12/10/2013	17	GF0071
022-0000-331-1360	022-9508-422-3610	22,267.00	12/10/2013	17	GF0071
021-0000-253-2000	021-4090-463-4009	10,000.00	12/10/2013	18	
050-0000-253-2000	050-9699-441-6101	171,820.00	7/9/2013	11	BP0188
010-0000-253-0000	010-1093-413-4001	100,000.00	1/14/2014	34	
029-0000-366-1251	029-7031-451-4299	15,939.00	1/28/2014	24	
029-0000-366-1251	029-7031-451-3221	308.00	1/28/2014	24	
029-0000-366-1251	029-5073-435-3203	150.00	1/28/2014	24	
029-0000-366-1251	050-9540-419-6101	4,646.00	1/28/2014	24	EF1003
050-0000-365-1373	050-9050-452-6101	56,000.00	1/28/2014	9	PR0139
050-0000-253-2000	050-9050-452-6101	77,700.00	1/28/2014	9	PR0139
010-0000-253-2000	010-5070-435-4001	39,000.00	1/28/2014	16	
010-0000-253-2000	010-2080-455-4001	48,000.00	1/28/2014	14	
057-0000-253-2000	057-9518-431-5101	74,743.98	2/11/2014	19	UT0098
025-0000-253-2000	025-6035-421-3503	19,779.00	2/11/2014	25	

043-0000-253-2000	043-3004-415-4798	160,000.00	2/11/2014	23	
010-0000-253-2000	010-1011-413-4001	27,000.00	2/25/2014	18	
043-0000-367-1264	010-5023-429-3212	22,547.00	2/25/2014	22	
022-0000-331-1360	022-9508-422-3199	3,500.00	2/25/2014	10	GF0022
050-0000-253-2000	050-9082-431-6201	1,600.00	3/11/2014	15	TR0081
050-0000-253-2000	050-9540-419-6201	2,749.00	3/25/2014	17	BG0026
050-0000-253-0000	010-5023-429-3212	15,229.00	4/8/2014	26	
025-0000-253-2000	025-6035-421-4199	14,812.00	4/8/2014	25	
057-0000-253-2000	057-9545-431-6101	1,637,852.00	4/22/2014	59	UT0009
032-0000-253-0000	032-9048-432-6201	341,114.00	4/22/2014	23	WW0065
322-0000-253-0000	322-9048-432-6201	376,048.00	4/22/2014	23	WW0065
031-0000-253-0000	031-9360-462-6201	17,000.00	4/22/2014	58	WA0200
031-0000-253-0000	031-9360-462-6101	356,000.00	4/22/2014	58	WA0200
032-0000-253-0000	032-9048-432-6101	14,800,603.00	4/22/2014	16	WW0065
322-0000-253-0000	322-9048-432-6101	14,183,607.00	4/22/2014	16	WW0065
323-0000-253-0000	323-9048-432-6101	5,767,922.00	4/22/2014	16	WW0065
043-0000-367-1264	010-7010-452-4299	3,673.00	5/13/2014	22	
043-0000-367-1264	010-5023-429-3213	106.00	5/13/2014	22	
010-0000-345-1533	010-6070-441-3699	21,103.00	5/13/2014	23	
010-0000-229-2411	050-9366-431-6101	12,276.00	5/13/2014	17	TR0243
023-0000-253-2000	023-3041-451-4741	25,000.00	5/27/2014	23	
022-0000-331-1360	022-9508-422-3015	2,250.00	5/27/2014	18	GF0071
031-0000-253-2000	031-9727-462-6101	450,000.00	6/10/2014	10	WA0196
010-0000-367-1265	010-3130-415-4020	2,550.00	6/10/2014	21	
022-0000-253-2000	022-6019-421-2110	7,000.00	6/24/2014	18	GP0111
057-0000-253-2000	057-9518-431-6101	20,728.00	6/24/2014	19	UT0098
015-0000-253-2000	015-6121-421-2110	28,109.00	9/23/2014	22	
015-0000-253-2000	015-6122-421-2110	10,442.00	9/23/2014	22	
015-0000-253-2000	015-6122-421-4304	2,974.00	9/23/2014	22	
015-0000-253-2000	015-6122-421-4802	22,874.00	9/23/2014	22	
015-0000-253-2000	015-6130-421-3802	1,525.00	9/23/2014	22	
015-0000-253-2000	015-6543-422-2001	254,981.00	9/23/2014	22	
023-0000-253-2000	023-3042-451-8029	1,250.00	9/23/2014	22	
023-0000-253-2000	023-3040-415-4901	3,087.00	9/23/2014	22	
060-0000-253-2000	060-3050-491-8043	149,818.00	9/23/2014	22	
060-0000-253-2000	060-3050-470-7101	481,872.00	9/23/2014	22	

Description

to fund new sports equip and addit'l play and site furniture in Springbrook Park

to fund the purchase and planting of trees, new picnic tables and grill in new shelter being built in Rotary Park

to fund drainage improvements and install addt'l play equipment/furniture, clearing underbrush & tree work in Crestle

to add a picnic shelter adjacent to disc golf course area on south end of Little Axe Park

Crossroads Youth & Fam Center contract for 7-1-13 thru 6-30-14

to increase contract for Emergency Solutions Grant for homeless prevention &/or housing relocation and stabilization

to fund City's 20% portion of the utility relocation project on widening of I-35 - to be paid to ODOT

to fund City's share of the Saxon Park road, parking and trail project

to appropriate Recreational Trails Grant money received for Saxon Park improvements

JAG grant funds to be used for training and equipment

change order #2 with CGC Construction for Legacy Park Const. Project

ODEQ Grant for reimbursement for the purchase of recycling containers for special events

to fund the Water Well House #20 replacement construction-original house destroyed from being hit by a pickup

to fund the Norman Public Library flooring replacement project

to replace traffic signal equip destroyed at Classen Blvd & Imhoff Rd. on Aug 10, 2013 in a collision

to fund Franklin Road Bridge Waterline & Wastewater Line Force Main relocation project

ODEQ Grant for Sanitation to purchase addt'l recycling polycarts for new curbside recycling program

Coverdale Forensic Impr Grant for NPD for training & equipment for CON forensic laboratory

Coverdale Forensic Impr Grant for NPD for training & equipment for CON forensic laboratory

DRE grant to be used to host two statewide DRE training classes for NPD officers

DRE grant to be used to host two statewide DRE training classes for NPD officers

to purchase & install computer network connectivity hardware for computers in fire dept's first response vehicles & fi

to purchase & install computer network connectivity hardware for computers in fire dept's first response vehicles & fi

to purchase & install computer network connectivity hardware for computers in fire dept's first response vehicles & fi

to provide salary & benefits for police analyst position

to provide training for police analyst position

to assist in operation of the Sooner Theater

funding for physical evidence storage equipment and transfer of existing evidence storage equip

to purchase office furniture and equip for interview and interrogation rooms

to purchase telecommunication equipment and computer hardware for interview and interrogation rooms

to purchase office supplies/materials for interview and interrogation rooms

to purchase telecom equip and personal computer for interview and interrogation rooms

Occupant Protection Grant - to provide funding for overtime shifts to target occupant protection violations

Norman Impaired Driving Enforcement Grant-provide funding for overtime shifts to target impaired drivers

IPTM Grant-provide funding for the Institute of Police Technology & Management's Collision Reconstruction Course

To fund 7 months worth of recurring monthly fees for Campus Corner Parking meters

to purchase equipment to support ocommunity events and disaster response-Emergency Mgmt Grant

to purchase equipment to support ocommunity events and disaster response-Emergency Mgmt Grant

to purchase equipment to support ocommunity events and disaster response-Emergency Mgmt Grant

to fund coordination of activities related to homelessness

increase contract amount for new Animal Welfare Impound building

Memorandum of Understanding with OU for development of Center City Master Plan/Visioning Project

OG&E reimbursed costs for emergency repairs to the irrigation pump system & an air cond. Unit at pro shop at Wes

OG&E reimbursed costs for emergency repairs to the irrigation pump system & an air cond. Unit at pro shop at Wes

OG&E reimbursed costs for emergency repairs to the irrigation pump system & an air cond. Unit at pro shop at Wes

OG&E reimbursed costs for emergency repairs to the irrigation pump system & an air cond. Unit at pro shop at Wes

donation from Assistance League for Andrews Park Pavilion to partially fund contract with Shaw Contracting Inc.

to partially fund contract with Shaw Contracting Inc. for the Andrews Park Pavilion

to conduct a fleet right-sizing study by Mercury Associates Inc.

update the library master plan regarding library services needs for Norman by contract with Meyer, Scherer & Rocke

change order #3 with CGC increasing the contract price in order to modify concrete footings and pier depths and to :

to fund uniform and equipment needs for the Norman Police Honor Guard.

to repair hail damage to city vehicles caused by the 2013 storm event to be reimbursed by FEMA.
to fund retail market analysis by Professional Services Consultant Management/Research
from Risk Management to fund repairs and replacements of traffic signal equipment
Citizens Corps Grant to be used by Fire Dept for public outreach efforts to support Clev Co Medical Reserv Corps
to provide add'l surveying svces for the design of Kennedy elem school safe routes to school
increase contract for Bldg C generatorupgrade project
to upgrade traffic signals at the intersections of Imhoff/Jenkins and Imhoff/Chautauqua-OU will reimburse
to activate a subscription for Blackboard Connect Service through end of FY14, to be able to make emergency notifi
approve Silver Star contract and appropriate from Univ North Park TIF to Interstate Drive East Extension Project cor
increase Garver LLC contract for the water reclamation facility phase 2 improvements
increase Garver LLC contract for the water reclamation facility phase 2 improvements
for design of the interstate drive east water line improvement project
for design of the interstate drive east water line improvement project
award Western Const. bid for water reclamation facility phase 2 improvements & budget appropriations from fund ba
award Western Const. bid for water reclamation facility phase 2 improvements & budget appropriations from fund ba
award Western Const. bid for water reclamation facility phase 2 improvements & budget appropriations from fund ba
CON recvd check for \$3779.10 from Farmer's Insur to replace City sign at Main/Ed Noble Pkwy damaged in acciden
CON recvd check for \$3779.10 from Farmer's Insur to replace City sign at Main/Ed Noble Pkwy damaged in acciden
donations in memory of Sara Maisano to fund improvements in Animal Welfare Facility
partial release of cash surety/Calvary Free Will Baptist-Porter Ave gap paving-Rock Creek to Tecumseh
to fund Public Park Ducks Project for sculptures to be placed in 200-300 blocks of West Main St.
add'l grant funds/OK Homeland Security Grant for Fire Dept to purchase materials to support comm. events & disas
I-35 water line relocation-award contract to Matthews Trenching Company
firefighter applicant testing fees appropriated to expenditure account to cover testing costs
add'l grant funds/to increase enforcement & education of seat belt & child restraint laws/overtime incurred by officer
TIF-change order to add electrical outlets for holiday decorations
FY14 year end budget cleanup
FY14 year end budget cleanup
FY14 year end budget cleanup
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add electrical conduit, junction boxes dna rolled pipe for Legacy park

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Appropriations from Fund Balance FY13

Losing Account	Gaining Account	Amount	Agenda Date	Item No.	Project No.
032-0000-253-00-00	032-9911-432-62-01	\$ 72,700.00	7/10/2012	20	WW0052
022-0000-253-20-00	022-5023-429-32-12	\$ 10,000.00	7/10/2012	24	
021-0000-253-20-00	021-4001-463-47-77	\$ 84,031.00	8/14/2012	23	
032-0000-253-00-00	032-5548-432-47-06	\$ 3,238.00	8/14/2012	25	
020-0000-253-20-00	025-6035-421-51-20	\$ 41,600.00	8/14/2012	27	
020-0000-253-20-00	025-6035-421-50-11	\$ 2,455.00	8/14/2012	27	
020-0000-253-20-00	025-6035-421-53-10	\$ 24,600.00	8/14/2012	27	
050-0000-253-20-00	050-9076-431-61-01	\$ 20,000.00	9/11/2012	23	TR0090
052-0000-253-20-00	052-9543-452-61-01	\$ 25,000.00	9/11/2012	31	PR0255
043-0000-253-20-00	043-3004-415-44-03	\$ 5,350.00	9/25/2012	12	
022-0000-253-20-00	022-6037-421-46-04	\$ 29,000.00	9/25/2012	16	
022-0000-253-20-00	022-6037-421-30-13	\$ 8,000.00	9/25/2012	16	
022-0000-253-20-00	022-6037-421-40-17	\$ 30,000.00	9/25/2012	16	
025-0000-253-20-00	025-6038-421-51-20	\$ 23,481.00	9/25/2012	26	
022-0000-253-20-00	022-6019-421-40-17	\$ 16,000.00	10/9/2012	25	GP0104
022-0000-253-20-00	022-6019-421-50-99	\$ 60,000.00	10/9/2012	25	GP0104
022-0000-253-20-00	022-6019-421-21-10	\$ 25,000.00	10/9/2012	25	GP0105
022-0000-253-20-00	022-6019-421-21-10	\$ 25,000.00	10/9/2012	25	GP0106
022-0000-253-20-00	022-6019-421-21-10	\$ 3,000.00	10/9/2012	25	GP0107
057-0000-253-20-00	059-9510-431-62-01	\$ 185,600.00	11/13/2012	23	UT0011
031-0000-253-00-00	031-93-53-462-61-01	\$ 116,900.00	11/27/2012	10	WA0297
022-0000-253-20-00	022-6041-421-51-09	\$ 18,000.00	11/27/2012	25	
022-0000-253-20-00	022-6041-421-51-19	\$ 26,000.00	11/27/2012	25	
022-0000-253-20-00	022-6041-421-51-99	\$ 5,000.00	11/27/2012	25	
022-0000-253-20-00	022-6041-421-59-99	\$ 34,000.00	11/27/2012	25	
022-0000-253-20-00	022-6041-421-36-99	\$ 20,610.00	11/27/2012	25	
022-0000-253-20-00	022-6041-421-37-54	\$ 59,000.00	11/27/2012	25	
010-0000-253-20-00	010-6022-421-50-02	\$ 9,826.00	11/27/2012	29	
043-0000-253-20-00	010-5023-429-32-12	\$ 5,685.00	11/27/2012	31	
050-0000-253-20-00	050-9511-431-61-10	\$ 45,108.00	12/18/2012	17	SC0521
050-0000-253-20-00	050-9511-431-61-10	\$ 21,200.00	12/18/2012	17	SC0522
050-0000-253-20-00	050-9511-431-61-10	\$ 23,907.00	12/18/2012	17	SC0523
052-0000-253-20-00	052-9053-452-61-01	\$ 38,718.00	12/18/2012	24	PR0135
052-0000-253-20-00	052-9059-452-61-01	\$ 104,300.00	12/18/2012	24	PR0136
052-0000-253-20-00	052-9057-452-61-01	\$ 21,900.00	12/18/2012	24	PR0137
052-0000-253-20-00	052-9306-452-61-01	\$ 22,500.00	12/18/2012	24	PR0138
010-0000-253-20-00	015-3094-491-80-15	\$ 254,340.00	12/18/2012	25	
010-0000-253-20-00	015-0000-391-19-10	\$ 1,000,000.00	12/18/2012	26	
050-0000-253-20-00	050-9552-431-62-01	\$ 1,997,875.00	12/18/2012	27	BP0189
033-0000-253-20-00	033-5562-432-50-04	\$ 330,000.00	1/8/2013	24	
050-0000-253-20-00	050-9540-419-62-01	\$ 30,000.00	1/8/2013	19	EF1001
057-0000-253-20-00	057-9518-431-61-01	\$ 5,897,900.00	1/22/2013	11	UT0098
057-0000-253-20-00	057-9518-431-62-01	\$ 164,068.00	1/22/2013	18	UT0098
021-0000-253-00-00	021-0000-331-13-19	\$ 50,000.00	1/22/2013	20	
021-0000-253-00-00	021-4001-463-47-77	\$ 50,000.00	1/22/2013	20	
021-0000-253-00-00	021-0000-331-13-19	\$ 100,000.00	1/22/2013	22	
021-0000-253-00-00	021-4001-463-47-88	\$ 100,000.00	1/22/2013	22	
021-0000-253-00-00	021-0000-331-13-19	\$ 100,000.00	1/22/2013	24	
021-0000-253-00-00	021-4001-463-47-88	\$ 100,000.00	1/22/2013	24	

021-0000-253-00-00	021-0000-331-13-19	\$	100,000.00	1/22/2013	26	
021-0000-253-00-00	021-4001-463-47-88	\$	100,000.00	1/22/2013	26	
021-0000-253-00-00	021-0000-331-13-19	\$	100,000.00	1/22/2013	28	
021-0000-253-00-00	021-4001-463-47-88	\$	100,000.00	1/22/2013	28	
025-0000-253-20-00	025-6035-421-51-20	\$	42,500.00	2/12/2013	25	
023-0000-253-20-00	023-3041-451-47-41	\$	34,900.00	2/12/2013	26	
031-0000-253-20-00	031-9939-462-61-01	\$	225,000.00	2/26/2013	7	WA0291
031-0000-253-20-00	031-9360-462-61-01	\$	109,936.00	2/26/2013	8	WA0187
050-0000-253-20-00	050-9552-431-62-01	\$	196,975.00	2/26/2013	18	BP0190
050-0000-253-20-00	050-9076-431-62-01	\$	21,000.00	2/26/2013	21	TR0079
050-0000-253-20-00	050-9082-431-62-01	\$	35,300.00	2/26/2013	22	TC0253
050-0000-253-20-00	050-9552-431-62-01	\$	875,267.00	3/12/2013	24	BP0192
050-0000-253-20-00	050-9065-431-62-01	\$	357,863.00	3/12/2013	27	BP0203
031-0000-253-20-00	031-9360-462-61-01	\$	224,101.00	3/26/2013	13	WA0041
025-0000-253-20-00	025-6035-421-31-12	\$	25,000.00	4/9/2013	27	
050-0000-253-20-00	050-9552-431-62-01	\$	703,879.00	4/9/2013	21	BP0197
050-0000-253-20-00	050-9552-431-6201	\$	249,646.00	4/9/2013	20	BP0191
057-0000-253-20-00	057-9518-431-61-01	\$	20,767.00	4/9/2013	25	UT0098
050-0000-253-20-00	050-9552-431-61-01	\$	1,509,600.00	4/23/2013	29	BP0189
050-0000-253-20-00	010-5023-429-32-12	\$	30,670.00	4/23/2013	17	
050-0000-253-20-00	050-9552-431-67-01	\$	131,543.00	4/23/2013	33	BP0196
050-0000-253-20-00	050-0511-431-61-01	\$	25,740.00	4/23/2013	35	SC0521
050-0000-253-20-00	050-0511-431-61-01	\$	12,098.00	4/23/2013	35	SC0522
050-0000-253-20-00	050-0511-431-61-01	\$	13,642.00	4/23/2013	35	SC0523
033-0000-253-0000	033-5561-432-5108	\$	1,584,749.00	5/14/2013	15	
050-0000-253-2000	050-9079-431-6001	\$	825,000.00	5/14/2013	16	BP0196
050-0000-253-2000	050-9079-431-6701	\$	475,000.00	5/14/2013	16	BP0196
050-0000-253-2000	050-9079-431-6101	\$	1,964,876.00	5/14/2013	16	BP0196
050-0000-253-2000	050-9352-431-6001	\$	547,600.00	5/14/2013	26	BP0195
010-0000-253-2000	010-5001-430-3016	\$	500.00	5/14/2013	40	
022-0000-334-1375	022-9674-452-6101	\$	35,000.00	6/11/2013	14	PR0023
057-0000-253-2000	057-9518-431-6101	\$	521,400.00	6/11/2013	15	UT0098
031-0000-253-0000	031-9344-462-6301	\$	80,000.00	6/11/2013	19	WA0088
050-0000-253-2000	050-9673-452-6101	\$	34,533.00	6/11/2013	17	PR0143
050-0000-253-2000	050-9081-431-6101	\$	6,000.00	6/11/2013	18	TR0075
022-0000-331-1360	022-9508-422-3015	\$	19,305.00	6/25/2013	20	GF0069
022-0000-331-1360	022-9508-422-3503	\$	1,289.00	6/25/2013	20	GF0069
022-0000-331-1360	022-9508-422-3610	\$	2,420.00	6/25/2013	20	GF0069
022-0000-331-1360	022-9508-422-4101	\$	1,950.00	6/25/2013	20	GF0069
010-0000-253-2000	010-6022-421-5003	\$	50,153.00	6/25/2013	28	
023-0000-253-2000	023-9321-451-6161	\$	141,162.00	6/25/2013	29	RT0078
022-0000-253-2000	022-5023-429-3212	\$	10,000.00	5/14/2013	36	
022-0000-253-2000	022-3094-491-8050	\$	65,569.00	9/24/2013	24	
023-0000-253-2000	023-3042-451-8029	\$	1,250.00	9/24/2013	24	
023-0000-253-2000	023-3040-415-4901	\$	4,574.00	9/24/2013	24	
043-0000-253-2000	043-3005-415-4420	\$	741,032.00	9/24/2013	24	
060-0000-253-2000	060-3050-470-7101	\$	138,757.00	9/24/2013	24	
064-0000-253-2000	064-3054-491-8060	\$	103,472.00	9/24/2013	24	

Description

provide additional engineering deesign services for the water reclamation facility energy & supervisory control
 UPWP for the collection of traffic data & preparation of travel time/delay studies
 Housing relocation and stablilzation services for the homeless and families seeking assistance
 Recoupment Payback, Refunds & Reimbursements
 Plant and Operation Equipment / Crime Prevention
 Service Equipment / Vehicle Attachements
 Telecommunication Equipment / Telecommunications
 Maintenance Agreement Jenkins/Brooks Signal
 Monroe Park Playground Equipment, Construction
 Consieration and awarding of Bid #1213-17 Purchase of buildings and contents
 Porfessional Services/Workshops & Seminars
 Employee Training
 Professional Services/Training and Development
 Plant and Operation Equipment / Crime Prevention
 2013 OHSO Grant for Alcohol and Traffic Enforcement
 2013 OHSO Grant for Alcohol and Traffic Enforcement
 2013 OHSO Grant for Alcohol and Traffic Enforcement
 2013 OHSO Grant for Alcohol and Traffic Enforcement
 2013 OHSO Grant for Alcohol and Traffic Enforcement
 Consulting engineering services associated with Robinson Street & I-35 West Alternative analysis and plan
 Water Well Elemetry upgrade project for the water treatmetn division
 Plant & Operating Equipment / Cameras & Photographic
 Plant & Operating Equipment / Attachments
 Plant & Operating Equipment / Telecommunications
 Misc Equip & tools/other
 minor equip and tools/other
 misc/pass-thru equipment
 Service Equipment / Police Cars
 Maintenance Supplies / Traffic Signal
 Tecumseh; 48th NW - N Interstate, Construction
 Lindsey: Shadowridge - Ed Noble, Construction
 24th NW: Boardwalk - Tee Drive, Construction
 Adkins Crossing Park Imporvements, Construction
 Colonial Estates Park Imporvements, Construction
 Colonial Commons Park Imporvements, Construction
 Sunrise Park Imporvements, Cosntruction
 Telecommunications equipment computer software for Fire Station #9
 Purchase of necessary related third party software and hardware products for Fire Station #9
 Design of Linsdye Street from 24th SW to East Berry Road
 Service Equipment / Saniation Trucks
 Additional Architectural services for the preparation of plans and spedifications for Smalley Center
 Legacy Park Construction project
 Construction oversight and reporting and materials testing services for Legacy Park Project
 Food/Shelton - ESG12 Grant
 Food/Shelton - ESG12 Grant
 East Main Place - ESG12 Grant
 East Main Place - ESG12 Grant
 WRC - ESG12 Grant
 WRC - ESG12 Grant

Salvation Army - ESG12 Grant
 Salvation Army - ESG12 Grant
 Thunderbird Clubhouse ESG12 Grant
 Thunderbird Clubhouse ESG12 Grant
 Plant & Operation Equipment Crime Prevention
 Misc Services Contributions/Organizations
 Phase II Water Treatment Plant expansion project
 Pendleton Drive area water line project
 Engineering design services for the East Alameda St improvement projct from Ridge Lake Blvvd to 48th
 engineering design services for the Alameda St and Findlay Ave intersection improvement project
 development of conceptual plans for the Porter Ave and Acres Street intersection improvements
 Engineering design services for the east 24th Ave impreovment project from Lindsey to Robinson
 Robinson Street underpass project, design
 Apple Creek Water line construction project
 purchase ammuniton for police academy recruits during training
 engineering design services for 36th Ave. NW widening proj from Tecumseh Rd. to Market Place
 engineering design services for 12th Ave SE widening proj from Cedar Lane to St. Hwy 9 from 2 to 4 lanes
 pay building permit fees & expenses for legacy park construction project
 construction and re-construct of storm drainage diversion structure at I-35 & hwy 9
 emergency repairs to traffic signal at Classen and Boyd Street
 relocate pipeline for Cedar Lane widening project
 provide addtl funds to OK DOT to cover local share of pavement overlay proj on Tecumseh: 48th NW to N. Interst:
 provide addtl funds to OK DOT to cover local share of pavement overlay proj on Lindsey: Shadowridge to Ed Nobl
 provide addtl funds to OK DOT to cover local share of pavement overlay proj on 24th NW: Boardwalk to Tee Dr.
 purchase 95 gal recyclinbg carts for sanitation dept from Rerig Pacific
 Cedar Lane Widening project-Land-construct 4 lane road between 12th Ave. SE and 24th Ave SE
 Cedar Lane Widening project-Utilities-construct 4 lane road between 12th Ave. SE and 24th Ave SE
 Cedar Lane Widening project-Construction-construct 4 lane road between 12th Ave. SE and 24th Ave SE
 Franklin Road Bridge Replacement Project-easement from Thompson Development Co. and right-of-way
 received \$500 in donations to pay expenses for comprehensive transportation plan subcommittee meetings
 OK Tobacco Grant for the construction of Saxon Park fitness trail
 Change order 1 to Legacy Park to add fountain modifications to the Legacy Park Project.
 To replace the main water line under Asp between White & Boyd streets to avoid future line failure
 to replace the playgroud equipment in Woodslawn Park previously destroyed by vandals
 irrigation system replacement in median on W. Main between Merkle & Collier
 fire dept addtl grant funding to purchase addtl educational materials, safety clothing & equip for volunteers
 fire dept addtl grant funding to purchase addtl educational materials, safety clothing & equip for volunteers
 fire dept addtl grant funding to purchase addtl educational materials, safety clothing & equip for volunteers
 fire dept addtl grant funding to purchase addtl educational materials, safety clothing & equip for volunteers
 to replace NPD units 1111 and 1165 both involved in traffic collisions
 to replace Irving and Whittier Rec centers gym floors
 provide funding as part of the UPWP for collection of traffic data and prep of travel time/delay studies
 for reimbursement of federal grant funds for the CNG facility
 to pay higher than expected debt service payment on outstanding loan for improvements to WW Golf course
 to provide additional funds to cover room tax administration cost allocation charges
 to provide additional funds to cover cost increases to workers comp and health claim payments
 to cover increases in GO Bond Interest pmts & charges as repayment on bonds for the 2012 streets projs have be
 inter-fund transfer to Gen Debt Svc Fund-difference is between what was budgeted and actually rcvd in taxes

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Appropriations from Fund Balance FY12

Losing Account	Gaining Account	Amount	Agenda Date	Item No.	Project No.
010-0000-253-20-00	010-2220-412-40-99	\$ 40,000.00	7/26/2011	35	
052-0000-253-20-00	052-9639-452-61-01	\$ 10,000.00	7/26/2011	40	PC0015
052-0000-253-20-00	052-9674-452-61-01	\$ 40,000.00	7/26/2011	41	PC0003
052-0000-253-20-00	052-9674-452-62-01	\$ 22,000.00	7/26/2011	41	PC0003
010-0000-253-20-00	010-5023-429-53-04	\$ 100,254.00	8/23/2011	27	
050-0000-253-20-00	050-9056-431-62-01	\$ 42,920.00	9/13/2011	27	TC0248
025-0000-253-20-00	025-6038-421-51-20	\$ 14,000.00	9/13/2011	33	
050-0000-253-20-00	050-9365-419-60-01	\$ 752,000.00	9/13/2011	38	BG0245
043-0000-253-20-00	043-3004-415-44-03	\$ 11,520.00	9/27/2011	11	
032-0000-253-00-00	032-5548-432-47-06	\$ 2,789.00	12/13/2011	11	
052-0000-253-20-00	052-9639-452-61-01	\$ 92,000.00	12/20/2011	22	PC0016
050-0000-523-20-00	050-9079-431-61-01	\$ 83,436.00	12/20/2011	16	TR0238
050-0000-253-20-00	050-9366-431-61-01	\$ 98,918.00	12/20/2011	15	TR0243
050-0000-253-20-00	050-9079-431-67-01	\$ 17,605.00	12/20/2011	13	TR0238
022-0000-253-20-00	022-4046-464-40-09	\$ 12,200.00	1/24/2012	20	
025-0000-253-20-00	025-6038-421-51-20	\$ 132,097.00	1/24/2012	19	
050-0000-253-20-00	050-9082-431-61-01	\$ 5,641.00	2/14/2012	15	TR0072
050-0000-253-50-00	022-9503-435-61-01	\$ 24,432.00	2/14/2012	14	TR0085
050-0000-253-50-00	022-9503-435-63-01	\$ 24,568.00	2/14/2012	14	TR0085
010-0000-253-20-00	010-1001-411-47-65	\$ 6,250.00	2/14/2012	23	
010-0000-253-20-00	011-0000-391-19-10	\$ 1,380,000.00	2/14/2012	23	
010-0000-253-20-00	010-1001-411-29-02	\$ 35,718.00	2/14/2012	23	
031-0000-253-00-00	031-9196-462-62-01	\$ 85,947.00	3/13/2012	23	WA0174
050-0000-366-12-51	050-9081-431-62-01	\$ 10,000.00	3/13/2012	17	TR0083
023-0000-253-20-00	023-3041-451-47-41	\$ 15,000.00	5/8/2012	25	
050-0000-253-20-00	050-9688-431-62-01	\$ 40,000.00	5/22/2012	16	TR0244
052-0000-253-20-00	052-9543-452-61-01	\$ 250,000.00	6/12/2012	14	PR0255
031-0000-253-00-00	031-9683-462-61-01	\$ 86,200.00	6/12/2012	13	WA0149
032-0000-253-00-00	032-9048-432-62-01	\$ 2,186,400.00	6/12/2012	34	WW0065
022-0000-253-00-00	022-9508-422-51-10	\$ 1,611.00	6/12/2012	21	GF0068
022-0000-253-00-00	022-9508-422-54-04	\$ 8,089.00	6/12/2012	21	GF0068
022-0000-253-00-00	022-9508-422-59-99	\$ 11,283.00	6/12/2012	21	GF0068
022-0000-253-00-00	022-9508-422-51-99	\$ 639.00	6/12/2012	21	GF0068
022-0000-253-00-00	022-9508-422-51-14	\$ 3,725.00	6/12/2012	21	GF0068

Description

The Crossroads Youth & Family Center, operation and maintenance
 Griffin Park Soccer Building, Construction
 Saxon Park Design & Improvements, Construction
 Saxon Park Design & Improvements, Design
 Telecommunication Equip/Computer Software
 Scoping Services for a comprehensive transportation plan
 Purchase surveillance equipment for the Police Department
 Purchase of 101, 113, 115, 116, 118 West Gray Street for Municipal Purposes
 Purchase of buildings and contents
 Recoupment Payback, Refunds & Reimbursements
 Griffin Trail Improvements, Construction
 Robinson Street & 12th NE Intersection Project, construction
 Porter Gap Project, construction
 Robinson Street & 12th NE Intersection Project, Utilities
 Education/Outreach Projects funded by a Certified Local Gov't Grant
 Plant and Operation Equipment / Crime Prevention
 Jefferson-Longfellow Safe Routes to School Infrastructure Project
 CNG ARRA Expansion
 CNG ARRA Expansion
 Misc Services / NEDC
 Interfund transfers/Rainy Day transfer from GF
 City Share / Retirement Employee
 2060 Strategic Water Supply Plan
 RW Light: Jenkins & SH 9, Design
 Arts & Humanities Contributions-Organizations
 Signage and wayfinding plan
 Monroe Park Playground equipment
 Hall Park Water Line & Hall Park Greenbelt Drainage
 Preliminary & final design and bidding services for Phase 2 of Water Relamation facility improvements
 Fire Act Grant - Projector
 Fire Act Grant - Radio/Communication Equipment
 Fire Act Grant - Misc Equipment
 Fire Act Grant - Digital Camera
 Fire Act Grant - Rescue Randy/CPR Material

Appropriations from Fund Balance FY11

Losing Account	Gaining Account	Amount	Agenda Date	Item No.	Project No.
022-0000-253-20-00	022-5023-429-32-12	\$ 10,560.00	4/27/2010	23	
025-0000-253-20-00	025-6035-421-46-04	\$ 14,000.00	7/13/2010	52	
028-0000-253-20-00	028-3041-451-47-41	\$ 4,934.00	7/13/2010	49	
010-0000-253-20-00	010-2220-412-40-99	\$ 40,000.00	7/27/2010	37	
010-0000-253-20-00	050-9968-431-61-01	\$ 25,178.00	7/27/2010	41	DR0058
010-0000-253-20-00	010-6030-421-50-02	\$ 12,830.00	7/27/2010	43	
025-0000-253-20-00	010-6030-421-50-02	\$ 16,000.00	7/27/2010	43	
050-0000-253-20-00	022-9503-435-61-01	\$ 745,000.00	7/27/2010	40	TR0071
050-0000-253-20-00	050-9968-431-61-01	\$ 105,000.00	7/27/2010	17	DR0010
057-0000-253-20-00	057-9541-431-62-01	\$ 97,200.00	8/24/2010	33	UT0007
015-0000-253-20-00	015-6122-421-50-02	\$ 75,600.00	9/14/2010	38	
022-0000-253-20-00	022-7074-452-40-99	\$ 10,000.00	9/14/2010	30	PF0002
022-0000-253-20-00	022-0000-331-13-59	\$ 10,000.00	9/14/2010	30	
050-0000-253-20-00	022-5080-433-50-03	\$ 68,758.00	9/14/2010	32	
050-0000-253-20-00	022-5080-433-50-08	\$ 21,232.00	9/14/2010	32	
050-0000-253-20-00	010-5071-435-50-03	\$ 739.00	9/14/2010	32	
022-0000-253-20-00	022-6019-421-21-10	\$ 66,000.00	9/28/2010	28	
022-0000-253-20-00	022-6019-421-40-17	\$ 14,500.00	9/28/2010	28	
022-0000-253-20-00	022-0000-331-13-40	\$ 80,500.00	9/28/2010	28	
010-0000-229-24-45	010-6070-441-53-04	\$ 23,000.00	10/12/2010	23	
010-0000-229-24-45	010-6070-441-53-02	\$ 6,000.00	10/12/2010	23	
010-0000-229-24-45	010-6070-441-53-01	\$ 1,793.00	10/12/2010	23	
021-0000-253-20-00	021-4099-463-47-67	\$ 12,427.00	10/12/2010	22	
050-0000-253-20-00	050-9076-431-61-01	\$ 29,190.00	10/12/2010	20	TR0077
050-0000-253-20-00	050-9968-431-61-01	\$ 13,500.00	10/12/2010	8	DR0010
025-0000-253-20-00	025-6035-412-31-12	\$ 9,000.00	10/26/2010	22	
025-0000-253-20-00	025-6038-421-51-20	\$ 15,000.00	10/26/2010	21	
015-0000-253-20-00	015-6543-422-50-05	\$ 673,915.00	11/9/2010	11	
050-0000-253-20-00	050-9964-431-60-01	\$ 17,223.00	11/9/2010	47	TR0054
022-0000-253-20-00	022-9813-452-61-01	\$ 11,050.00	11/23/2010	18	PR0122
023-0000-253-20-00	023-3043-465-47-74	\$ 19,045.00	12/14/2010	29	
028-0000-253-20-00	028-3041-451-47-41	\$ 4,874.00	12/14/2010	27	
032-0000-253-00-00	032-9911-432-61-01	\$ 53,206.00	12/28/2010	17	WW0043
032-0000-253-00-00	032-9911-432-61-01	\$ 61,240.00	12/28/2010	17	WW0052
032-0000-253-00-00	032-9911-432-61-01	\$ 254,826.00	12/28/2010	11	WW0043
032-0000-253-00-00	032-9911-432-61-01	\$ 634,785.00	12/28/2010	11	WW0052
010-0000-253-20-00	010-7071-452-50-03	\$ 7,438.00	1/11/2011	13	
028-0000-253-20-00	028-3041-451-47-41	\$ 3,821.00	3/22/2011	42	
022-0000-253-20-00	022-9526-435-61-01	\$ 27,669.00	4/26/2011	10	TR0078
022-0000-253-20-00	022-9526-435-62-01	\$ 6,810.00	4/26/2011	10	TR0078
022-0000-253-20-00	022-9526-435-63-01	\$ 148,819.00	4/26/2011	10	TR0078
050-0000-253-20-00	050-9381-431-61-01	\$ 27,669.00	4/26/2011	10	TR0078
050-0000-253-20-00	050-9381-431-62-01	\$ 6,810.00	4/26/2011	10	TR0078
050-0000-253-20-00	050-9381-431-63-01	\$ 148,820.00	4/26/2011	10	TR0078
010-0000-253-20-00	010-3002-415-40-18	\$ 287,000.00	5/31/2011	CD 25	
010-0000-253-20-00	010-3002-415-47-03	\$ 20,692.00	5/31/2011	CD 25	
010-0000-253-20-00	010-3002-415-21-31	\$ 150,000.00	5/31/2011	CD 25	
050-0000-253-20-00	050-9079-431-67-01	\$ 201,263.00	5/31/2011	15	TR0238
031-0000-253-00-00	031-9552-462-67-01	\$ 158,918.00	5/31/2011	15	WA0157

022-0000-253-20-00	022-6041-421-50-10	\$	49,371.00	5/31/2011	24
022-0000-253-20-00	022-6041-421-53-09	\$	25,000.00	5/31/2011	24
022-0000-253-20-00	022-6041-421-51-19	\$	92,000.00	5/31/2011	24
022-0000-253-20-00	022-6041-421-51-09	\$	32,000.00	5/31/2011	24
022-0000-253-20-00	022-6041-421-36-99	\$	10,000.00	5/31/2011	24
022-0000-253-20-00	022-6041-421-35-02	\$	400.00	5/31/2011	24
022-0000-253-20-00	022-6041-421-37-54	\$	28,469.00	5/31/2011	24

Description

Traffic Data Grants
 Professional Service/Workshops and Seminars
 Misc services Contributions-Organizations
 Operation and maintenance of the community intervention center from 7/1/10 - 6/30/11
 FYE11 Hall Park Dam repair project
 Service Equipment / Police Cars
 Service Equipment / Police Cars
 Installation of a compressed natural gas fueling station
 FYE11 Brookhaven Creek improvement project, phase 1
 Design of I-35 and Robinson interchange NE ramp project
 Service Equipment / Police Cars
 Hiring contractual forestry service for the Parks & Rec Department
 Hiring contractual forestry service for the Parks & Rec Department
 ACOG Grant for 3 compressed natural gas vehicles and one liquid propane zero turn mower
 ACOG Grant for 3 compressed natural gas vehicles and one liquid propane zero turn mower
 ACOG Grant for 3 compressed natural gas vehicles and one liquid propane zero turn mower
 OK Highway Safety Grant for Seat belts & child restraints
 OK Highway Safety Grant for Seat belts & child restraints
 OK Highway Safety Grant for Seat belts & child restraints
 Animal Sterilization Deposit acct to provide computer software and hardware for AW operations
 Animal Sterilization Deposit acct to provide computer software and hardware for AW operations
 Animal Sterilization Deposit acct to provide computer software and hardware for AW operations
 Misc services / Kings Gate Affordable Housing
 Cleveland County's share of project cost - Federal-Aid Project #STPY-114A(280)AG
 FYE10 Brookhaven Creek Improvement Project
 Other Supplies/Materials Firearms and Ammunition
 Plant and Operating Equipment / Crime Prevention
 Purchase of one 75-foot Aerial Fire apparatus (truck)
 Tecumseh/60th Widening construction
 Highway Tree Grant - High Meadows Park
 Misc Services / Visitors Bureau
 Misc Services Contributions-Organizations
 WWTP Aeration Basin Blower, Construction
 SCADA Improvements, Construction
 WWTP Aeration Basin Blower, Construction
 SCADA Improvements, Construction
 Forestry Division - Truck
 Miscellaneous Services - Contributions - Organizations
 CNG Slow Fil Station, Construction
 CNG Slow Fil Station, Design
 CNG Slow Fil Station, Materials
 CNG Slow Fil Station, Construction
 CNG Slow Fil Station, Design
 CNG Slow Fil Station, Materials
 Workers' Comp/Medical
 Misc Services/District Court FilingFee
 Orders/Settlements
 Robinson Street & !2th NE intersection Project Utilities
 Robinson Street & !2th NE intersection Project Utilities

Service Equipment / Trailers
Telecomm Equip / Other Computer
Plant & Operating Equipment / Diagnostic
Plant & Operating Equipment / Cameras & Photographic
Minor Equipment & Tools / Other
Uniform & Clothing / Safety & Protective
Miscellaneous / Pass-Thru Equipment

Appropriations from Fund Balance FY10

Losing Account	Gaining Account	Amount	Agenda Date	Item No.	Project No.	Description
010-0000-253-20-00	010-2220-412-40-99	\$ 30,000.00	7/14/2009	32		Operation & Maineneance of the Community Intervention Cetner from 7/1/09 to 6/30/10
022-0000-253-20-00	022-6040-421-20-01	\$ 94,852.00	7/14/2009	40		Temporary Intelligence analyst position for the PD for a two year period
022-0000-253-20-00	022-6040-421-31-99	\$ 8,000.00	7/14/2009	40		Temporary Intelligence analyst position for the PD for a two year period
022-0000-253-20-00	022-6040-421-32-08	\$ 801.00	7/14/2009	40		Temporary Intelligence analyst position for the PD for a two year period
022-0000-253-20-00	022-6040-421-43-03	\$ 900.00	7/14/2009	40		Temporary Intelligence analyst position for the PD for a two year period
022-0000-253-20-00	022-6040-421-46-04	\$ 21,946.00	7/14/2009	40		Temporary Intelligence analyst position for the PD for a two year period
022-0000-253-20-00	022-6040-421-53-02	\$ 825.00	7/14/2009	40		Temporary Intelligence analyst position for the PD for a two year period
022-0000-253-20-00	022-6040-421-53-04	\$ 7,640.00	7/14/2009	40		Temporary Intelligence analyst position for the PD for a two year period
050-0000-253-20-00	050-9081-431-61-01	\$ 4,220.00	7/14/2009	16	TR0242	Elm Ave in-roadway light systems project
052-0000-253-20-00	052-7042-452-61-01	\$ 5,025.00	7/14/2009	41	PR0253	Improvements at Hight Meadows, Lions Memorial, Eastwood Park, Walnut Ridge, Reaves Parks
052-0000-253-20-00	052-7042-452-61-01	\$ 12,800.00	7/14/2009	41	PR0254	Improvements at Hight Meadows, Lions Memorial, Eastwood Park, Walnut Ridge, Reaves Parks
052-0000-253-20-00	052-7042-452-61-01	\$ 3,500.00	7/14/2009	41	PR0252	Improvements at Hight Meadows, Lions Memorial, Eastwood Park, Walnut Ridge, Reaves Parks
052-0000-253-20-00	052-7042-452-61-01	\$ 2,000.00	7/14/2009	41	PR0251	Improvements at Hight Meadows, Lions Memorial, Eastwood Park, Walnut Ridge, Reaves Parks
052-0000-253-20-00	052-9205-452-61-01	\$ 7,067.00	7/14/2009	41	PC0011	Improvements at Hight Meadows, Lions Memorial, Eastwood Park, Walnut Ridge, Reaves Parks
023-0000-253-20-00	023-3041-451-47-41	\$ 20,000.00	8/11/2009	23		Room Tax/Misc Services-Contributions/Organization
031-0000-253-00-00	031-9383-462-61-01	\$ 870,000.00	8/25/2009	9	WB0132	Water Treatment Plant Improvement Project, phase 1
031-0000-253-00-00	031-9383-462-61-01	\$ 165,000.00	8/25/2009	9	WB0133	Water Treatment Plant Improvement Project, phase 1 - High service line repair
031-0000-253-00-00	031-9383-462-61-01	\$ 405,000.00	8/25/2009	9	WB0272	Water Treatment Plant Improvement Project, phase 1 - replace control system
031-0000-253-00-00	031-9383-462-61-01	\$ 260,000.00	8/25/2009	9	WB0273	Water Treatment Plant Improvement Project, phase 1 - taste and odor
031-0000-253-00-00	031-9383-462-61-01	\$ 107,000.00	8/25/2009	9	WB0277	Water Treatment Plant Improvement Project, phase 1 - filters
031-0000-253-00-00	031-9383-462-61-01	\$ 134,000.00	8/25/2009	9	WB0280	Water Treatment Plant Improvement Project, phase 1 - lime shakers
031-0000-253-00-00	031-9383-462-61-01	\$ 29,000.00	8/25/2009	9	WB0285	Water Treatment Plant Improvement Project, phase 1 - Alum feed
031-0000-253-00-00	031-9383-462-61-01	\$ 102,000.00	8/25/2009	9	WB0288	Water Treatment Plant Improvement Project, phase 1 - chemical feed building
025-0000-253-20-00	025-6035-421-46-04	\$ 40,000.00	9/22/2009	22		Professional Services/Workshop & Seminars - PD Training
025-0000-253-20-00	025-6038-421-51-20	\$ 30,000.00	9/22/2009	22		Plant & Operating Equipment/Crime Prevention - PD Training
050-0000-253-20-00	050-9177-431-61-01	\$ 25,000.00	9/22/2009	18	PR0118	Purchase of a sculpture to be placed in the East Main Street Roundabout
322-0000-253-20-00	322-9048-432-61-01	\$ 8,298.00	9/22/2009	12	WW0091	Lift Sateion D Force main replacement project, final acceptance of project
050-0000-253-20-00	050-9209-419-61-01	\$ 149,118.00	10/27/2009	9	BG0035	Municipal Building C renovation Project
	010-3094-491-80-50	\$ 359,607.00	12/22/2009	8		Fire Station #8 construction Project
	050-0000-391-19-10	\$ 359,607.00	12/22/2009	8		Fire Station #8 construction Project
050-0000-253-20-00	050-9166-431-61-01	\$ 124,199.00	12/22/2009	20	TR0020	Robinson Widening - Brookhaven - 48th, constrution
	050-9377-419-61-01	\$ 359,607.00	12/22/2009	8	FT0002	Fire Station #8 construction Project
050-0000-253-20-00	050-9968-431-61-01	\$ 60,000.00	12/22/2009	15	DR0010	Construction of the Rock Creek Rd. overpass Phase II
028-0000-253-20-00	028-3041-451-47-41	\$ 5,952.00	1/26/2010	25		Misc Services Contribution-Organizations
050-0000-253-20-00	050-9366-431-62-01	\$ 14,575.00	1/26/2010	20	TR0243	Design of sidewalks between Woodcrest & Rock Creek Rd
010-0000-253-20-00	010-3020-415-47-98	\$ 28,100.00	3/9/2010	17		Misc Services / Uninsured Losses
023-0000-253-20-00	023-3041-451-47-41	\$ 30,000.00	3/9/2010	21		Room Tax / Arts & Humanities Contributions-Organizations
023-0000-253-20-00	023-3043-465-47-74	\$ 122,745.00	3/9/2010	19		Misc Services / Visitors Bureau
033-0000-253-20-00	033-9975-432-61-01	\$ 926,000.00	3/9/2010	26	SA0002	Transfer Station expansion project
033-0000-253-00-00	033-9975-432-62-01	\$ 130,500.00	3/9/2010	27	SA0002	Construction administration & inspection services for Transfer Station expansion project
025-0000-253-20-00	025-6035-421-46-04	\$ 2,500.00	3/9/2010	18		Employee Travel/Professional Memberships
025-0000-253-20-00	025-6035-412-42-01	\$ 5,000.00	3/9/2010	18		Outside Auto Repair
010-0000-253-20-00	010-3130-415-40-20	\$ 9,015.00	3/23/2010	19		Professional Services/Testing
032-0000-253-20-00	032-9337-432-62-01	\$ 208,509.00	4/13/2010	26	WW0042	Wastewater flow monitoring and modeling services
050-0000-253-20-00	050-9677-419-61-01	\$ 54,000.00	5/25/2010	29	EF1002	Library Roof Construction
050-0000-253-20-00	050-9677-419-61-01	\$ 41,000.00	5/25/2010	29	EF1002	Library Roof Construction
022-0000-253-20-00	022-9503-435-61-01	\$ 200,000.00	5/25/2010	26	TR0071	to provide a compressed natural gas slow fill compressor station for Fleet Mngt Division
010-0000-253-20-00	010-6015-421-41-11	\$ 24,135.00	5/25/2010	27		Business Services/Prisoner Care
032-0000-253-00-00	032-9911-432-62-01	\$ 50,000.00	6/22/2010	27	WW0044	Phase II of the 2008 Canadian River Wasteload
010-0000-253-20-00	010-3002-415-40-18	\$ 145,430.00	6/22/2010	29		Worker's Comp/Medical
010-0000-253-20-00	010-3002-415-47-03	\$ 5,570.00	6/22/2010	29		District Court filing fees
010-0000-253-20-00	010-0000-253-20-00	\$ 72,810.00	6/22/2010	29		Orders/Settlements
023-0000-253-20-00	023-3040-415-49-01	\$ 784.00	9/14/2010	38		Management Cost Allocations
023-0000-253-20-00	023-3042-451-80-29	\$ 6.00	9/14/2010	38		Weswood interfund transfers
010-0000-253-20-00	024-6039-421-21-10	\$ 84,945.00	9/14/2010	38		Salaries/Overtime - Emergency Comm.
050-0000-253-20-00	050-5011-429-20-41	\$ 59,787.00	9/14/2010	38		Salaries - Termination Payout
322-0000-253-20-00	322-9382-432-47-50	\$ 759.00	9/14/2010	38		Misc Services/Bank service charges
074-0000-253-20-00	074-3090-415-73-02	\$ 95.00	9/14/2010	38		Debt Service/Interest - Special Assessment
060-0000-253-20-00	060-3050-491-80-10	\$ 4.00	9/14/2010	38		General Fund interfund transfer
060-0000-253-20-00	060-3050-470-72-02	\$ 156.00	9/14/2010	38		Charges - Revenue Bonds

Appropriations from Fund Balance FY09

Losing Account	Gaining Account	Amount	Agenda Date	Item No.	Project No.
031-0000-253-00-00	031-9939-462-61-01	\$ 238,700.00	7/8/2008	8	WA0035
031-0000-253-00-00	031-9939-462-62-01	\$ 5,767.00	7/8/2008	8	WA0035
321-0000-253-20-00	321-9338-432-60-01	\$ 232,750.00	7/22/2008	14	WW0041
321-0000-253-20-00	321-9338-432-61-01	\$ 2,326,652.00	7/22/2008	14	WW0041
321-0000-253-20-00	321-9338-432-62-01	\$ 189,807.00	7/22/2008	14	WW0041
052-0000-253-20-00	052-9205-452-61-01	\$ 5,000.00	7/22/2008	22	PR0100
010-0000-253-20-00	010-2220-412-40-99	\$ 30,000.00	7/22/2008	33	
033-0000-253-00-00	033-9975-432-61-01	\$ 1,705,518.00	8/12/2008	6	SA0003
031-0000-253-00-00	031-9939-462-62-01	\$ 113,800.00	8/12/2008	20	WA0272
050-0000-253-20-00	050-9079-431-62-01	\$ 72,936.00	8/12/2008	21	TR0239
033-0000-253-00-00	033-9975-432-61-01	\$ 35,000.00	8/12/2008	23	SA0006
025-0000-253-20-00	025-6035-421-46-04	\$ 2,000.00	8/12/2008	24	
050-0000-253-20-00	050-9401-431-61-01	\$ 29,427.00	8/12/2008	25	BP0096
050-0000-253-20-00	050-9401-431-61-01	\$ 35,890.00	8/12/2008	25	BP0097
050-0000-253-20-00	050-9401-431-61-01	\$ 28,399.00	8/12/2008	25	BP0098
322-0000-253-00-00	322-9048-432-61-01	\$ 857,537.00	8/12/2008	25	WW0210
323-0000-253-00-00	323-9048-432-61-01	\$ 1,634,458.00	8/12/2008	25	WW0210
033-0000-253-00-00	033-9975-432-62-01	\$ 38,310.00	8/26/2008	12	SA0003
032-0000-253-00-00	032-9363-432-62-01	\$ 117,367.00	9/23/2008	21	WW0008
050-0000-253-20-00	050-9079-431-62-01	\$ 10,120.00	10/14/2008	24	TR0238
010-0000-253-20-00	010-1001-411-47-41	\$ 40,000.00	10/14/2008	25	
321-0000-253-00-00	321-9338-432-61-01	\$ 15,865.00	10/28/2008	21	WW0030
321-0000-253-00-00	321-9048-432-61-01	\$ 17,537.00	10/28/2008	21	WW0038
322-0000-253-00-00	322-9048-432-61-01	\$ 13,778.00	10/28/2008	21	WW0038
022-0000-253-20-00	022-9813-452-61-01	\$ 24,700.00	10/28/2008	23	PR0114
050-0000-253-20-00	050-9534-431-62-01	\$ 69,949.00	11/25/2008	17	WS0002
024-0000-253-20-00	024-6039-421-53-04	\$ 184,000.00	12/9/2008	22	
024-0000-253-20-00	024-6039-421-46-05	\$ 15,000.00	12/9/2008	22	
024-0000-253-20-00	024-9624-452.61-01	\$ 14,426.00	12/9/2008	22	PR0093
050-0000-253-20-00	050-9373-431-61-01	\$ 2,634.00	12/9/2008	17	CD0001
050-0000-253-20-00	050-9079-431-62-01	\$ 4,200.00	1/13/2009	18	TR0229
078-0000-253-00-00	078-9517-431-60-01	\$ 15,000.00	1/13/2009	29	AR0003
050-0000-253-20-00	022-6011-421-40-09	\$ 25,000.00	1/13/2009	14	GP0009
022-0000-253-20-00	022-6040-421-20-01	\$ 100,000.00	1/13/2009	13	
022-0000-253-20-00	022-6040-421-53-02	\$ 5,000.00	1/13/2009	13	
022-0000-253-20-00	022-6040-421-53-04	\$ 8,000.00	1/13/2009	13	
022-0000-253-20-00	022-6040-421-50-09	\$ 28,000.00	1/13/2009	13	
022-0000-253-20-00	022-6040-421-32-08	\$ 1,000.00	1/13/2009	13	
022-0000-253-20-00	022-6040-421-31-99	\$ 8,000.00	1/13/2009	13	
031-0000-253-00-00	031-9337-432-62-01	\$ 21,160.00	2/10/2009	9	WW0042
010-0000-253-20-00	010-5023-429-50-03	\$ 2,778.00	2/10/2009	13	
031-0000-253-00-00	031-5534-461-31-08	\$ 277,366.00	2/10/2009	15	
024-0000-253-20-00	024-6039-421-57-05	\$ 5,000.00	2/10/2009	16	
024-0000-253-20-00	024-6039-421-32-07	\$ 16,500.00	2/10/2009	16	
050-0000-253-20-00	050-9079-431-61-01	\$ 156,000.00	2/24/2009	13	TR0229
032-0000-253-00-00	032-9363-432-61-01	\$ 80,000.00	3/10/2009	14	WW0008
023-0000-253-20-00	023-3041-451-47-41	\$ 30,000.00	3/10/2009	26	
033-0000-253-00-00	033-9975-432-61-01	\$ 50,000.00	3/31/2009	14	SA0007
050-0000-253-20-00	050-9311-431-61-01	\$ 3,820.00	3/31/2009	18	TR0014

033-0000-253-00-00	033-9975-432-62-01	\$	24,000.00	3/31/2009	28	SA0002
052-0000-253-20-00	052-7042-452-61-01	\$	6,340.00	3/31/2009	37	PR0249
052-0000-253-20-00	052-7042-452-61-01	\$	3,857.00	3/31/2009	37	PR0250
052-0000-253-20-00	052-7042-452-61-01	\$	1,600.00	3/31/2009	37	PR0251
052-0000-253-20-00	052-7042-452-61-01	\$	1,600.00	3/31/2009	37	PR0252
010-0000-253-20-00	010-6122-421-50-02	\$	480,000.00	3/31/2009	36	
322-0000-253-20-00	322-9048-432-61-01	\$	20,000.00	4/14/2009	11	WW0091
323-0000-253-20-00	323-9234-432-61-01	\$	(260,000.00)	4/14/2009	11	WW0303
050-0000-253-20-00	050-9214-431-62-01	\$	137,557.00	4/14/2009	21	DR0054
050-0000-253-20-00	050-9378-431-62-01	\$	35,000.00	4/14/2009	24	SC0448
050-0000-253-20-00	050-9378-431-62-01	\$	10,000.00	4/14/2009	24	SC0449
030-0000-253-20-00	030-7033-451-31-08	\$	10,000.00	4/28/2009	28	
030-0000-253-20-00	030-7033-451-36-99	\$	4,800.00	4/28/2009	28	
050-0000-253-20-00	010-5023-429-51-05	\$	65,000.00	4/28/2009	29	
025-0000-253-20-00	025-6038-421-51-20	\$	13,000.00	4/28/2009	30	
025-0000-253-20-00	025-6035-421-46-04	\$	10,000.00	4/28/2009	30	
010-0000-367-12-64	010-3020-415-47-98	\$	28,100.00	4/28/2009	31	
050-0000-253-20-00	050-9081-431-61-01	\$	13,000.00	5/26/2009	27	TR0242
050-0000-253-20-00	010-30-21-419-53-01	\$	60,491.00	5/26/2009	19	
023-0000-253-20-00	023-3041-451-47-41	\$	13,500.00	6/9/2009	25	
033-0000-253-00-00	033-9975-432-61-01	\$	34,389.00	6/9/2009	19	SA0003
050-0000-253-20-00	050-6694-431-62-01	\$	293,125.00	6/9/2009	23	TR0054
050-9352-431-62-01	050-9352-431-62-01	\$	1,380.00	6/23/2009	22	TR0063

Description

Increase Contract K-0708-154 WT Plant Safety & Roff Replacement
 Increase Contract K-0708-154 WT Plant Safety & Roff Replacement
 FYE08 Sewer Maint Project
 FYE08 Sewer Maint Project
 FYE08 Sewer Maint Project
 OK Arts Council Cleveland Cty Veterans Memorial Project
 Operating a Community Intervention Center
 Compost Facility Relocation Project
 Raw Water Analysis & Bench Scale Testing of Ozone Treatment
 Classen Blvd and Imhoff Rd Intersection improvement project
 Recycling Center Fairgrounds, Construction
 Employee Travel/Workshops and Seminars
 Urban Asphalt Bond Pavement Program Creston Way/Alameda - Rancho
 Urban Asphalt Bond Pavement Program Creston Way/Alameda - Villa
 Urban Asphalt Bond Pavement Program Creston Way - Reed/Tollie
 Little River Interceptor Project, Phase II
 Little River Interceptor Project, Phase II
 Increase contract amount for Compost Facility Relocation Project
 Design services for Wastewater Treatment Plant Sludge Mngt Improvements
 Engineering Services for the Design of the 12 Ave & Robinson inter improvements
 Center of Children & Families Inc contract #K-0809-62
 FYE07 Sewer Maintenance Project #K-0607-99
 FYE07 Sewer Maintenance Project #K-0607-99
 FYE07 Sewer Maintenance Project #K-0607-99
 36th/Ed Noble Plant Replacement, Construction
 Prep for a comprehensive debris management plan
 Telecom Equipment/Computer Software
 Professional Services/City Business Travel
 Vineyard Park Development, Construction
 Increasing/Extending contract w/ Central Contracting CDBG Sidewalk Project
 Addtl engineering design services Main & 36th Ave intersection
 Rock Creek Overpass - recoupmant
 Joe A Smalley US Army Reserve Center on Lindsey
 Homeland Security - establish a temp intelligence analyst position or NPD - 2 years
 Homeland Security - establish a temp intelligence analyst position or NPD - 2 years
 Homeland Security - establish a temp intelligence analyst position or NPD - 2 years
 Homeland Security - establish a temp intelligence analyst position or NPD - 2 years
 Homeland Security - establish a temp intelligence analyst position or NPD - 2 years
 Homeland Security - establish a temp intelligence analyst position or NPD - 2 years
 Purchase of Infoworks Wastewater Collection System & Software
 Replace a wrecked vehicle for Traffic Control Division
 Purchase operating chemicals for the Water Treatment Plant
 Payment to Nextel West Corp to complete process of Rebanding frequencies
 Payment to Nextel West Corp to complete process of Rebanding frequencies
 36th/Main Street irrigation, landscaping, lighting, street/parking improvement project
 Wastewater Treatment Plant Sludge handlig Project
 Arts & Humanities Contributions - Organizations
 Replacement of the roof at the Sanitation Division bulding
 Payment to Highland Park Homeowners Assoc Lindsey St. widening project

to provide final design and bidding services for the Norman Transfer Station Expansion
 Improvements at Sunrise, Kevin Gottshall, Walnut Ridge, Eastwood Parks
 Improvements at Sunrise, Kevin Gottshall, Walnut Ridge, Eastwood Parks
 Improvements at Sunrise, Kevin Gottshall, Walnut Ridge, Eastwood Parks
 Improvements at Sunrise, Kevin Gottshall, Walnut Ridge, Eastwood Parks
 12 new Police Vehicles
 Lift Station D force main replacement project
 Lift Station D force main replacement project
 additional services required to complete Stormwater Master Plan
 Prepare the construction plans & bid documents for Federal Stimulus Street resurfacing
 Preparation of plans for a Federal Stimulus Traffic signal improvement project 24th W
 Replacement of two chemical controllers at the WW Swim Complex - operating chemicals
 Replacement of two chemical controllers at the WW Swim Complex - other
 Traffic signal upgrade project - Traffic Control
 Surveillance Equipment and provide basic narcotics training & cont education
 Surveillance Equipment and provide basic narcotics training & cont education
 Cover self insured property/vehicle/equipment related to losses
 Elm Ave In-roadway Light Systems, construction
 Provide motifications at the intersection of Robinson & Flood, Lindsey & JenkinsChautauqua & Hwy 9
 Arts & Humanities Contributions - Organizations
 Increase contract amount for Compost Facility Relocation Project
 Tecumseh Widening project, phase II
 Engineering design services for Franklin Rd. Bridge over Little River

Appropriations from Fund Balance FY08

Losing Account	Gaining Account	Amount	Agenda Date	Item No.	Project No.
050-0000-253-20-00	050-9214-431-62-01	\$ 470,000.00	7/10/2007	25	DR0054
323-0000-253-00-00	323-9048-432-61-01	\$ 227,561.00	7/10/2007	15	WW0270
052-0000-253-20-00	052-7042-452-47-99	\$ 900.00	7/10/2007	24-2	
323-0000-523-00-00	323-9048-432-62-01	\$ 108,716.78	7/24/2007	16-7	WW0275
323-0000-253-00-00	323-9048-432-60-01	\$ 47,731.00	7/24/2007	16-7	WW0275
323-0000-253-00-00	323-9048-432-61-01	\$ 172,870.18	7/24/2007	16-7	WW0275
322-0000-253-00-00	322-9048-432-62-01	\$ 4,174.43	7/24/2007	16-7	WW0274
323-0000-253-00-00	323-9048-432-62-01	\$ 19,408.26	7/24/2007	16-7	WW0274
322-0000-253-00-00	322-9048-432-60-01	\$ 4,708.17	7/24/2007	16-7	WW0274
323-0000-253-00-00	323-9048-432-62-01	\$ 94,119.83	7/24/2007	16-7	WW0274
322-0000-253-00-00	322-9048-432-61-01	\$ 38,145.84	7/24/2007	16-7	WW0274
323-0000-253-00-00	323-9048-432-61-01	\$ 346,192.16	7/24/2007	16-7	WW0274
031-0000-253-00-00	031-9345-462-60-01	\$ 937.00	7/24/2007	16-7	WA0125
031-0000-253-00-00	031-9345-462-61-01	\$ 20,822.25	7/24/2007	16-7	WA0125
031-0000-253-00-00	031-9345-462-62-01	\$ 72,430.00	7/24/2007	16-7	WA0128
031-0000-253-00-00	031-9345-462-60-01	\$ 22,010.00	7/24/2007	16-7	WA0128
031-0000-253-00-00	031-9345-462-61-01	\$ 475,000.00	7/24/2007	16-7	WA0128
031-0000-253-00-00	031-9345-462-61-01	\$ 66,356.32	7/24/2007	16-7	WA0107
031-0000-253-00-00	031-9345-462-61-01	\$ 72,196.91	7/24/2007	16-7	WA0108
322-0000-253-00-00	322-9048-432-60-01	\$ 119,499.00	7/24/2007	12-10	WW0276
323-0000-253-00-00	323-9048-432-60-01	\$ 107,684.00	7/24/2007	12-10	WW0276
322-0000-253-00-00	322-9048-432-61-01	\$ 1,754,052.00	7/24/2007	12-10	WW0276
323-0000-253-00-00	323-9048-432-61-01	\$ 1,359,184.00	7/24/2007	12-10	WW0276
322-0000-253-00-00	322-9048-432-62-01	\$ 2,950.00	7/24/2007	12-10	WW0276
323-0000-253-00-00	323-9048-432-62-01	\$ 1,875.00	7/24/2007	12-10	WW0276
032-0000-253-00-00	032-9341-432-61-01	\$ 316,797.00	8/14/2007	11	WW0090
031-0000-253-00-00	031-9354-462-61-01	\$ 51,765.00	8/14/2007	23	WA0185
031-0000-253-00-00	031-9354-462-62-01	\$ 66,800.00	8/14/2007	23	WA0185
010-0000-253-20-00	010-6443-422-51-13	\$ 13,549.00	8/14/2007	31-2	
031-0000-253-00-00	031-9939-253-00-00	\$ 30,000.00	8/14/2007	32	
050-0000-253-20-00	050-9079-431-67-01	\$ 63,318.00	8/28/2007	21-9	TR0232
050-0000-253-20-00	050-9079-431-61-01	\$ 37,500.00	8/28/2007	21-9	TR0232
050-0000-253-20-00	050-9079-431-67-01	\$ 63,318.00	8/28/2007	21-9	TR0231
050-0000-253-20-00	050-9079-431-61-01	\$ 37,500.00	8/28/2007	21-9	TR0231

050-0000-253-20-00	050-9079-431-61-01	\$ 61,700.00	8/28/2007	21-9	BP0229
031-0000-253-00-00	031-9345-462-62-01	\$ 41,300.00	8/28/2007	22-7	WA0128
031-0000-253-00-00	031-9345-462-61-01	\$ 921,300.00	8/28/2007	22-7	WA0128
031-0000-253-00-00	031-9733-462-61-01	\$ 48,762.00	8/28/2007	29-4	WA0271
050-0000-253-20-00	050-9677-419-61-01	\$ 3,005.00	8/28/2007	30-2	EF0076
032-0000-253-00-00	032-5548-253-00-00	\$ 14,046.00	10/2/2007	28-4	
021-0000-253-20-00	021-4099-463-47-67	\$ 2,221,441.00	10/9/2007	17	
023-0000-253-20-00	023-3043-465-47-74	\$ 35,000.00	10/9/2007	20-2	
052-0000-253-20-00	050-9738-452-60-01	\$ 25,174.00	10/9/2007	13	PR0091
052-0000-253-20-00	050-9738-452-61-01	\$ (35,789.00)	10/9/2007	13	PR0091
052-0000-253-20-00	050-9738-452-60-01	\$ 353,789.00	10/9/2007	13	PR0091
052-0000-253-20-00	052-7042-491-80-50	\$ 25,174.00	10/9/2007	13	
052-0000-253-20-00	050-0000-391-19-52	\$ 25,174.00	10/9/2007	13	
025-0000-253-20-00	025-6035-421-46-04	\$ 4,650.00	11/13/2007	22/2	
031-0000-253-00-00	031-5534-461-41-21	\$ 100,000.00	12/18/2007	21-3	
031-0000-253-00-00	031-5534-461-41-99	\$ 20,000.00	12/18/2007	21-3	
010-0000-253-20-00	010-5021-431-40-04	\$ 1,259,605.00	1/15/2008	3	WS0001
010-0000-253-20-00	010-5021-431-40-04	\$ 3,245,752.00	1/15/2008	2	WS0001
031-0000-253-00-00	031-9353-462-61-01	\$ 10,000.00	1/22/2008	17-2	WA0027
033-0000-253-00-00	033-5561-432-42-01	\$ 15,682.00	2/12/2008	8	
022-0000-253-20-00	022-9508-422-20-03	\$ 25,000.00	2/12/2008	13.3	GF0058
022-0000-253-20-00	022-9508-422-35-03	\$ 1,500.00	2/12/2008	13.3	GF0058
022-0000-253-20-00	022-9508-422-40-99	\$ 2,500.00	2/12/2008	13.3	GF0058
022-0000-253-20-00	022-9508-422-36-09	\$ 500.00	2/12/2008	13.3	GF0058
022-0000-253-20-00	022-9508-422-54-04	\$ 20,000.00	2/12/2008	13.3	GF0058
022-0000-253-20-00	022-9508-422-31-99	\$ 2,000.00	2/12/2008	13.3	GF0058
010-0000-253-20-00	010-2220-412-40-11	\$ 209,000.00	2/12/2008	20-3	
023-0000-253-20-00	023-3041-451-47-41	\$ 20,000.00	2/12/2008	22-2	
050-0000-253-20-00	050-9214-431-62-01	\$ 90,426.00	3/11/2008	20	DR0054
050-0000-253-20-00	050-9073-431-61-01	\$ 200,000.00	3/25/2008	13	TC0230
033-0000-253-00-00	033-5562-432-51-08	\$ 50,000.00	3/25/2008	15	
010-0000-253-00-00	010-1001-411-38-01	\$ 2,000.00	3/25/2008	22	
010-0000-253-00-00	010-1001-411-48-02	\$ 500.00	3/25/2008	22	
050-0000-253-20-00	050-9376-431-62-01	\$ 138,981.00	3/25/2008	29	TC0014
025-0000-253-20-00	025-6035-421-50-02	\$ 5,500.00	3/25/2008	30-2	
010-0000-253-20-00	010-3002-415-21-31	\$ 402,000.00	4/8/2008	24-3	
010-0000-253-20-00	010-3002-415-21-33	\$ 8,040.00	4/8/2008	24-3	

010-0000-253-20-00	010-3002-415-21-35	\$ 3,018.00	4/8/2008	24-3	
010-0000-253-20-00	010-3002-415-47-04	\$ 900.00	4/8/2008	24-3	
010-0000-253-20-00	010-3002-415-47-03	\$ 1,432.00	4/8/2008	24-3	
010-0000-253-20-00	010-3002-415-40-18	\$ 300,000.00	4/8/2008	24-3	
010-0000-253-20-00	010-6015-421-41-11	\$ 29,500.00	5/13/2008	29-2	
010-0000-253-20-00	010-6022-421-43-04	\$ 20,000.00	5/13/2008	28-2	
010-0000-253-20-00	010-1001-411-47-66	\$ 3,130.00	5/27/2008	20	
050-0000-253-20-00	050-9079-431-60-01	\$ 10,000.00	5/27/2008	14	TR0229
050-0000-253-20-00	050-9964-431-67-01	\$ 23,950.00	6/10/2008	17	TR0054
052-0000-253-20-00	050-9739-452-61-01	\$ 22,107.00	6/24/2008	14	PR0092
052-0000-253-20-00	050-9624-452-61-01	\$ 11,482.00	6/24/2008	14	PR0093
057-0000-253-20-00	057-3050-470-70-01	\$ 1,024,400.00	6/24/2008	35-3	
010-0000-253-20-00	010-1001-411-38-01	\$ 1,500.00	6/24/2008	24	

Description

Preparation of a storm water master plan
 Lower Bishop Creek Interceptor Improvements Project
 Tulls Park Improvements
 Lower Westside Interceptor, Design
 Lower Westside Interceptor, Land
 Lower Westside Interceptor, Const
 Upper Bishop Creek Interceptor, Design
 Upper Bishop Creek Interceptor, Design
 Upper Bishop Creek Interceptor, Land
 Upper Bishop Creek Interceptor, Land
 Upper Bishop Creek Interceptor, Const
 Upper Bishop Creek Interceptor, Const
 Water Wells/Line 12", Land
 Water Wells/Line 12", Const
 Water Wells/Line 12", Design
 Water Wells/Line 12", Land
 Water Wells/Line 12", Const
 Water Wells No. 44, Const
 Water Wells No. 45, Const
 Little River Lift Station, Land
 Little River Lift Station, Land
 Little River Lift Station, Const
 Little River Lift Station, Const
 Little River Lift Station, Design
 Little River Lift Station, Design
 Wastewater Treatment Plant roofing project
 Brookhaven Water Tower resurfacing project
 Brookhaven Water Tower resurfacing project
 Wildland Firefighting Protective equipment
 Security improvements at Water Treatment plant
 36th NW & Brookhollow Intersection, utilities
 36th NW & Brookhollow Intersection, construction
 36th NW & Quail intersection, utilities
 36th NW & Quail intersection, construction

36th & Main intersection, construction
 Water Wells/Lines, 12" design
 Water Wells/Lines, 12" construction
 Emergency Water Line Replacement
 Maintenance of existing facilities, construction
 Recoupment/Payback, refunds and reimbursement
 former Kingsgate property
 Convention & Visitors Bureau
 Highland Village addition for Park land
 Highland Village addition for Park land
 Highland Village addition for Park land
 Highland Village addition for Park land
 Highland Village addition for Park land
 State Seizures, Workshops & Training
 Utilities - Residual Removal
 Utilities - Other Business Services
 Beck Disaster Recovery Inc. disaster management & recovery srvs
 Storm Reconstruction Services, Inc. removal of strom debris
 Upgrade SCADA System
 Emergency repair of Unit #257 Sanitation Division
 Formal Volunteer Process for Emergency Response
 Formal Volunteer Process for Emergency Response
 Formal Volunteer Process for Emergency Response
 Formal Volunteer Process for Emergency Response
 Formal Volunteer Process for Emergency Response
 Formal Volunteer Process for Emergency Response
 Formal Volunteer Process for Emergency Response
 Legal Expenses for remainder of FYE08
 Implementation of The Norman Music Festival
 Increase contract amount to add alternate for Strom Water Master Plan
 FYE08 Speed Table Construction Project
 Refuse containers for use at Lake Thunderbird State Park
 Cover fuel costs for the Kiwanis Kruiser through end of FYE08
 Cover fuel costs for the Kiwanis Kruiser through end of FYE08
 I-35 Frontage Rd one way vs two way study
 Additional lighting & equipment for vehicles in the Narcotics division of PD
 Orders-Settlements/Workers Comp
 Wokers Comp Admin Fund Tax

special Occup & Health Tax Fund
Wokers Comp Court Filing Fee
Cleveland Cty District Court Filing Fee
Porfess Services/Workers Comp Med
Business Services/Prisoner Care
Utility Services, Wireless Data Communication
OU/Metro Transit/CART increasing contract
Easement for 26th Ave & Main Widening Project
Relocate a water line affecting Tecumseh Rd Widening project
Neighborhood Park Land Development Deerfield/Vineyard/Rotary
Neighborhood Park Land Development Deerfield/Vineyard/Rotary
University North Park TIF Fund
Contract Amendment K-0708-29 Fuel costs for Kiwanis Kruiser

Appropriations from Fund Balance FY15

Fund	Amount	Agenda Date	Item No.
General Fund			
010-0000-227-2431	15,974.00	8/12/2014	30
010-0000-253-2000	1,315.00	10/14/2014	20
010-0000-365-1373	500.00	12/9/2014	11
010-0000-253-2000	326,505.00	2/10/2015	22
010-0000-253-2000	3,000.00	2/24/2015	23
PSST Fund			
015-0000-253-2000	127,239.00	8/12/2014	25
Community Development Fund			
021-0000-331-1377	5,300.00	12/9/2014	15
Special Grants Fund			
022-0000-253-2000	10,000.00	8/12/2014	18
022-0000-253-2000	16,500.00	8/26/2014	19
022-0000-253-2000	25,000.00	8/26/2014	19
022-0000-253-2000	35,000.00	8/26/2014	19
022-0000-331-1333	3,815.00	7/8/2014	25
022-0000-331-1333	1,000.00	7/8/2014	25
022-0000-331-1333	1,500.00	7/8/2014	25
022-0000-334-1326	15,000.00	7/8/2014	24
022-0000-331-1330	71,000.00	9/23/2014	20
022-0000-253-2000	5,260.00	10/14/2014	20
022-0000-334-1343	7,464.22	10/28/2014	20
022-0000-331-1360	3,500.00	2/10/2015	15
022-0000-331-1360	22,683.00	2/10/2015	14
Room Tax Fund			
023-0000-253-2000	48,500.00	8/12/2014	31
023-0000-253-2000	50,000.00	9/9/2014	40
Seizures & Restitution Fund			
025-0000-253-2000	119,425.00	12/23/2014	20
Campus Corner TIF Fund			
027-0000-253-0000	2,463.00	8/26/2014	14
Wastewater Fund			
032-0000-253-0000	5,000.00	2/10/2015	8
Risk Management Fund			
043-0000-253-2000	19,968.13	7/8/2014	23
043-0000-253-2000	2,191.78	7/8/2014	23
043-0000-367-1264	14,581.00	1/13/2015	25
Capital Improvements Fund			
050-0000-253-2000	2,100.00	7/22/2014	17
050-0000-253-2000	38,450.00	7/22/2014	24
050-0000-253-2000	4,500.00	8/12/2014	13
050-0000-253-2000	41,420.00	8/12/2014	23

050-0000-253-2000	20,596.00	8/26/2014	20
050-0000-253-2000	60,500.00	10/14/2014	28
050-0000-392-1159	64,344.00	10/14/2014	25
050-0000-253-2000	114,385.00	10/14/2014	23
050-0000-229-2411	8,000.00	1/13/2015	24
050-0000-253-2000	54,500.00	1/27/2015	17
050-0000-253-2000	12,168.00	2/24/2015	22
050-0000-253-2000	731,712.00	2/24/2015	29

Park Land Fund

052-0000-253-2000	35,938.00	12/9/2014	18
052-0000-253-2000	53,988.00	1/27/2015	20
052-0000-253-2000	19,875.00	1/27/2015	20
052-0000-253-2000	10,853.00	1/27/2015	20
052-0000-253-2000	10,327.00	1/27/2015	20
052-0000-253-2000	3,701.00	1/27/2015	20
052-0000-253-2000	3,650.00	1/27/2015	20
052-0000-253-2000	30,654.00	1/27/2015	20
052-0000-253-2000	7,720.00	1/27/2015	20
052-0000-253-2000	27,807.00	1/27/2015	20
052-0000-253-2000	9,826.00	1/27/2015	20
052-0000-253-2000	36,013.00	1/27/2015	20
052-0000-253-2000	15,539.00	1/27/2015	20
052-0000-253-2000	4,541.00	1/27/2015	20

UNP TIF Fund

057-0000-253-2000	131,095.00	7/22/2014	26
057-0000-253-2000	77,092.00	9/23/2014	21
057-0000-253-2000	4,000.00	1/13/2015	23

Description

to install a trench drain in the outside kennel area during expansion project at animal welfare center
 ACOG grant to increase public awareness of bicyclists
 Walmart donation to purchase child safety seats
 Rainy Day transfer from Gen Fund
 closing costs for land swap btwn City of Norman and Norman Public Schools-property at 12th Ave Rec Center

RCC Consultants to provide consultant svcs for phase 1 of the replacement of the City's emerg comm system

add'l disaster relief grant funds from US Dept of Housing & Urban Development

for police dept to increase enforcement & education of seat belt & child restraint laws and reimburse overtime incurred
 OK Highway Safety grant-to increase enforcement & education of impaired driving, seat belt laws & host traffic collisions
 OK Highway Safety grant-to increase enforcement & education of impaired driving, seat belt laws & host traffic collisions
 OK Highway Safety grant-to increase enforcement & education of impaired driving, seat belt laws & host traffic collisions
 Grant from DOJ/BJA through JAG program to be used for NPD training and equipment
 Grant from DOJ/BJA through JAG program to be used for NPD training and equipment
 Grant from DOJ/BJA through JAG program to be used for NPD training and equipment
 appropriate funds from Special Grants fund balance for education/outreach projects funded by CLG grant.
 DRE grant for training classes
 ACOG grant to increase public awareness of bicyclists
 to purchase lab camera equipment - Coverdale Nat'l Forensic Act Grant
 NACCHO grant for public outreach/education during Medieval Fair
 Homeland Security grant to expand Emergency Management Program

appropriate funds from Room Tax Fund for NCVB to use for relocation, tech upgrades & new phone system
 appropriate funds for exposition feasibility study

to purchase uniforms & equipment for commissioned officers

to replace banner brackets, light poles & two bicycle racks on Campus Corner.

release of easement - Ingels Vineyard

resolution appropriating funds from Risk Mgmt fund balance to repair & replace damaged traffic signal equipment & signs
 resolution appropriating funds from Risk Mgmt fund balance to repair & replace damaged traffic signal equipment & signs
 repair & replace traffic signal equipment damaged in traffic accidents/\$ from reimbursements from insurance companies

temporary easements for Alameda/Findlay traffic signal installation
 to provide add'l consulting engineering services to prepare new UniversityNorth Park traffic impact assessment
 temp easement from J.C. Miller, LLC for Alameda/Findlay ave traffic signal project
 for Olssen Assoc. to design compliance & monitoring plan for compliance with total max daily load for Lake Thunderbird

to provide add'l consultant svcs from Freese & Nichols to develop comprehensive transportation plan for CON
to implement an adaptive signal system on Hwy 9 between 24th SW & Jenkins
to purchase property for Robinson Railroad Grade Separation project-N side of Robinson between Dale & Stubberna
I-35 & Lindsey interchange-storm drainage
install flashing school beacons at Rose Rock School at 1515 W. Main St.
Westwood clubhouse resetroom renovation project
McGee St. sidewalk improvements from SH9 to Cherrystone
CDBG Disaster relief grant funds - contract with ok dept of commerce

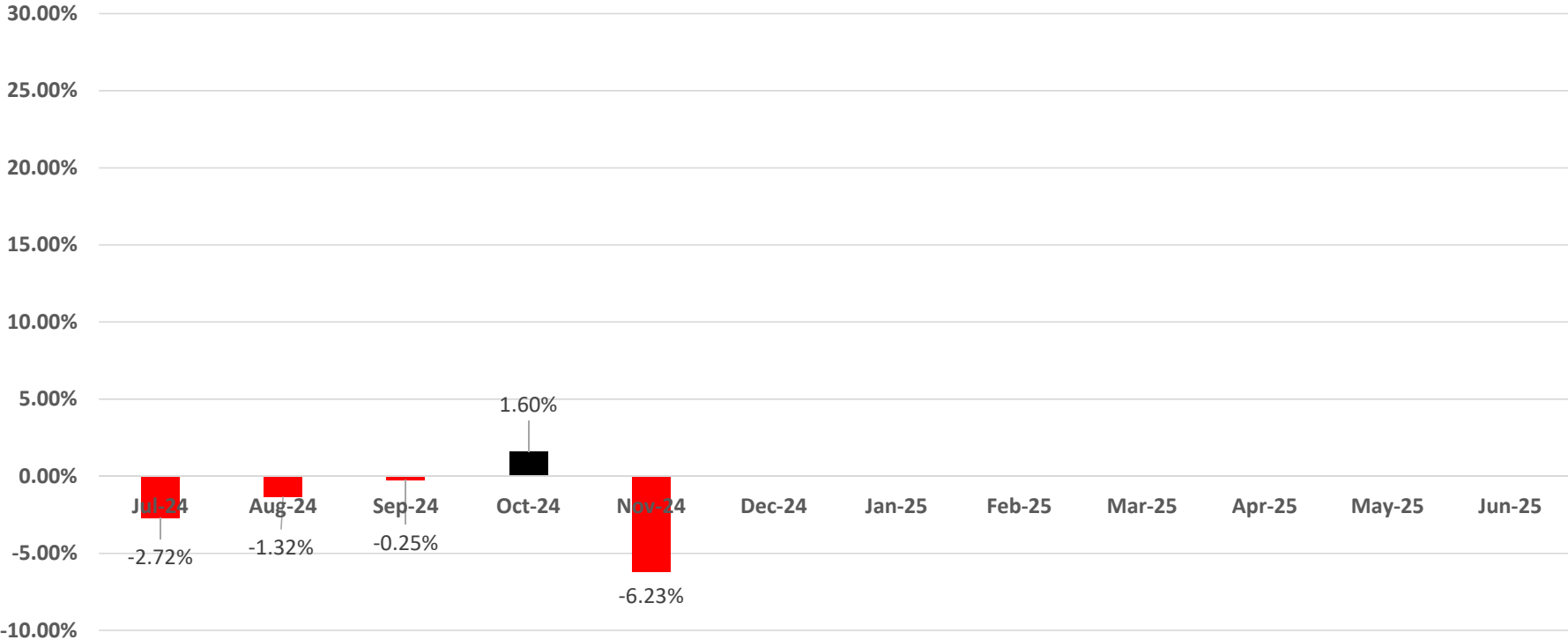
Castlerock park playground equipment project
Brookhaven park improvements
Brookhaven square park improvements
Castlerock park improvements
Cherry Creek park improvements
Deerfield Park improvements
Faculty Heights park improvements
Lion's Memorial park improvements
Normandy Park improvements
Oaktree South park improvements
Ruth Updegraff park improvements
Tull's Park improvements
Walnut Ridge park improvements
Willowbend park improvements

increase Silver Star Const contract to provide for the Interstate Drive East Extension Project
Legacy Park lawn care and irrigation services-Pitzer's Lawn Mgmt
add'l material testing with Interstate Drive East extension project

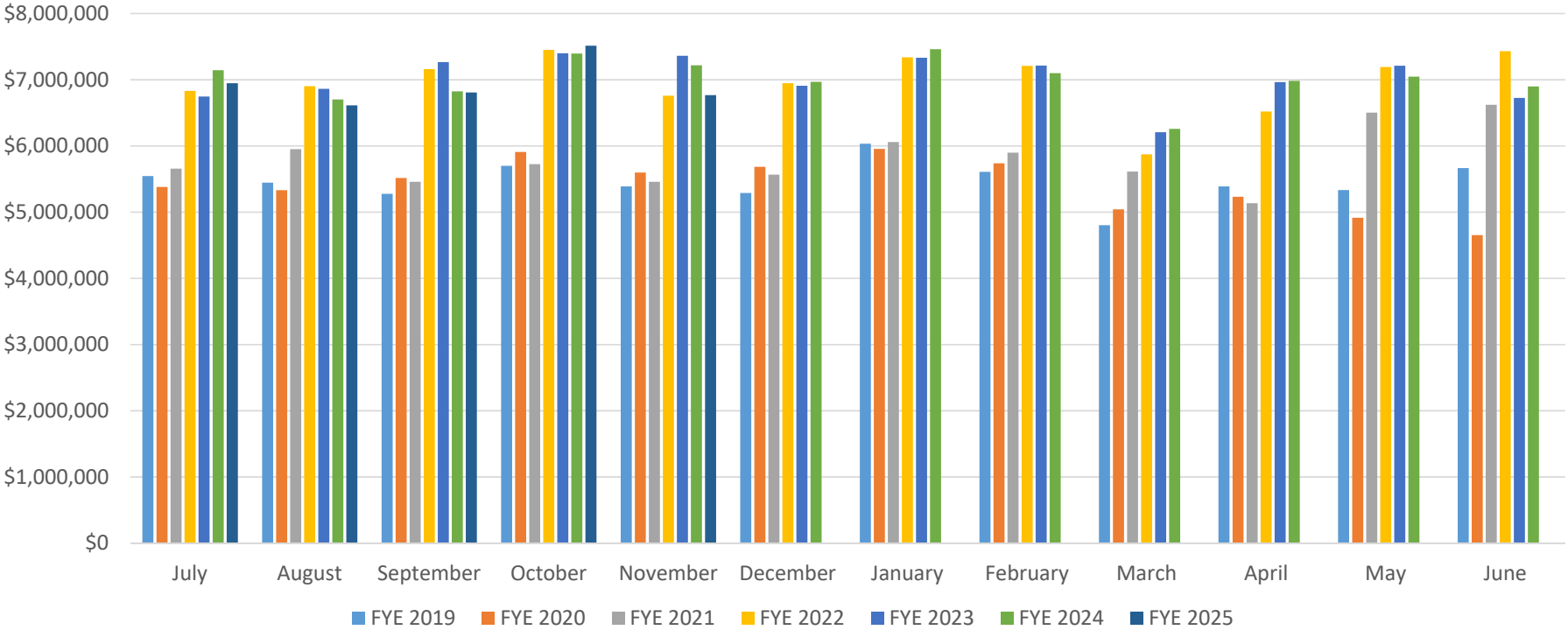
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Norman Sales Tax % Change from Prior Year, Fiscal Year Ending 2025



Norman Unrestricted Sales Tax, FYE 2019-2025



City Comparison for Sales Tax collections - July 2024

City	Change from July 2023	Year-to-date % Change
Norman	-2.72%	-2.72%
OKC	-1.49%	-1.49%
Moore	2.37%	2.37%
Edmond	-1.77%	-1.77%
Midwest City	-2.34%	-2.34%
Tulsa	-3.38%	-3.38%
Lawton	3.70%	3.70%
State of OK	-1.20%	-1.20%

City Comparison for Sales Tax collections - January 2025

City	Change from Jan 2024	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - August 2024

City	Change from Aug 2023	Year-to-date % Change
Norman	-1.32%	-2.04%
OKC	-5.54%	-3.53%
Moore	0.19%	1.27%
Edmond	1.60%	-0.12%
Midwest City	-7.44%	-4.93%
Tulsa	-2.35%	-2.87%
Lawton	-1.86%	0.84%
State of OK	-4.02%	-2.63%

City Comparison for Sales Tax collections - February 2025

City	Change from Feb 2024	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - September 2024

City	Change from Sep 2023	Year-to-date % Change
Norman	-0.25%	-1.45%
OKC	0.36%	-2.25%
Moore	3.18%	1.91%
Edmond	-3.20%	-1.17%
Midwest City	1.58%	-2.83%
Tulsa	0.77%	-1.67%
Lawton	-2.36%	-0.27%
State of OK	0.50%	-1.61%

City Comparison for Sales Tax collections - March 2025

City	Change from Mar 2024	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - October 2024

City	Change from Oct 2023	Year-to-date % Change
Norman	1.60%	-0.65%
OKC	-2.20%	-2.24%
Moore	0.50%	1.55%
Edmond	-2.74%	-1.57%
Midwest City	-2.96%	-2.86%
Tulsa	-1.98%	-1.75%
Lawton	-8.85%	-2.60%
State of OK	-0.99%	-1.46%

City Comparison for Sales Tax collections - April 2025

City	Change from Apr 2024	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - November 2024

City	Change from Nov 2023	Year-to-date % Change
Norman	-6.23%	-1.79%
OKC	-6.30%	-3.04%
Moore	-3.91%	0.48%
Edmond	-10.81%	-3.44%
Midwest City	-4.69%	-3.22%
Tulsa	-3.16%	-2.03%
Lawton	-10.24%	-4.11%
State of OK	n/a	n/a

City Comparison for Sales Tax collections - May 2025

City	Change from May 2024	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - December 2024

City	Change from Dec 2023	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - June 2025

City	Change from June 2024	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		