



CITY OF NORMAN, OK
CITY COUNCIL FINANCE COMMITTEE MEETING
Municipal Building, Executive Conference Room, 201 West Gray, Norman,
OK 73069
Thursday, April 17, 2025 at 4:00 PM

AGENDA

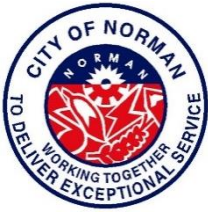
It is the policy of the City of Norman that no person or groups of persons shall on the grounds of race, color, religion, ancestry, national origin, age, place of birth, sex, sexual orientation, gender identity or expression, familial status, marital status, including marriage to a person of the same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

CALL TO ORDER

AGENDA ITEMS

1. DISCUSSION REGARDING FINANCING OPTIONS FOR PUBLIC PARKING STRUCTURES.
2. DISCUSSION REGARDING A POTENTIAL PARKING TAX FEE FOR PUBLIC PARKING STRUCTURES.
3. DISCUSSION REGARDING MONTHLY REVENUE AND EXPENDITURE REPORTS.

ADJOURNMENT



CITY OF NORMAN, OK STAFF REPORT

MEETING DATE: 04/16/2025

REQUESTER: Mr. Darrel Pyle, City Manager

PRESENTER: David Floyd, Floyd Law Firm

ITEM TITLE: DISCUSSION REGARDING FINANCING OPTIONS FOR PUBLIC PARKING STRUCTURES.

Attachment for Kimley Horn Parking Study

<https://www.normanok.gov/sites/default/files/documents/2024-03/City%20of%20Norman%20%26%20Cleveland%20County%20Strategic%20Parking%20Plan%20Study%202018%20by%20Kimley%20Horn%20w%20Appendices.pdf>

From: [Michael Nash](#)
To: [Brenda Hall](#)
Subject: Fwd: Parking Excise Tax proposal
Date: Friday, March 14, 2025 3:48:54 PM

Dr. Michael David Nash, Ph.D.
 Councilmember, Ward 5

Sent from my iPhone

Begin forwarded message:

From: Michael Nash <Michael.Nash@normanok.gov>
Date: June 17, 2024 at 16:51:47 CDT
To: _Council Members <City_Council_Members@normanok.gov>, Mayor <Mayor@normanok.gov>, Brenda Hall <Brenda.Hall@normanok.gov>
Cc: Darrel Pyle <Darrel.Pyle@normanok.gov>, Kathryn Walker <Kathryn.Walker@normanok.gov>, Rick Knighton <Rick.Knighton@normanok.gov>, Shaakira Calnick <Shaakira.Calnick@normanok.gov>, Beth Muckala <Beth.Muckala@normanok.gov>, Jane Hudson <Jane.Hudson@normanok.gov>
Subject: Parking Excise Tax proposal

Mayor, Council et al:

I propose we consider the creation of a parking excise tax (alternately termed a parking occupancy tax) to levy on commercial parking services such as parking garages, paid lots, etc. I reached out to Jacob Rosencrants about state-level statutes, and it looks like the state handles parking services the same as hotels in that there is simply sales tax levied but otherwise nothing from the state. In my research, Illinois seems to be the only state that has a state-level parking excise tax. However, municipalities levying a parking excise tax (sometimes referred to as a parking occupancy tax) is extremely common.

I would also like to suggest we think of an exception for game days so that people around the stadium can continue to open their yards for parking. Excepting those properties could be as simple as restricting the application of the levy to parking services operating more than 14 days in a calendar year. Also, situations like parking spaces provided for rentals etc can make things hairy - Illinois has a good list of exceptions that we could reference as a guide.

With the removal of parking minimums, I believe parking garages may become more common. Right now, there aren't many parking garages and not many people use commercial parking services within the city. As time goes on, that will likely change. Now is the best time to put forward this proposal to the people as it won't be relevant to most voters, but as time goes on and it does become

more relevant, it will become far more difficult to get it to pass. This is one of those taxes that may not open a huge revenue stream today, but the City will be glad it exists 50 years from now.

2,194 parking spaces
Average \$10 per vehicle
with 20% tax, avg \$2 revenue per vehicle

An example scenario:

Boulder CO has 2,194 parking spaces in parking garages. If there are that many private parking spaces in garages around Norman (n), and we levied a 20% commercial parking tax (R), and if the average ticket was \$10 (C) with average occupancy of the parking garages over the course of a year was 25% (Oy), then that would be about \$400K in revenue. $r = (n \cdot Oy \cdot 365) \cdot (C \cdot R)$

Another way to look at it is the maximum parking potential being \$1.6 million at 100% occupancy, and the final revenue scales by the actual annual average garage occupancy rate city-wide.

OU has a combined 2,500 spaces across three parking facilities on Jenkins, Asp and Elm. Assuming the same average ticket of \$10, and 20% tax, and 20% occupancy, we'd be looking at a stream of \$365,000 per year. Granted, that 20% may even be optimistic since those garages are dead empty over the summer.

However, it's a stream that didn't exist before.

Furthermore, and this is absolutely a point of discussion, but I propose we consider dedicating that stream to a homeless services fund. I understand our services are in a state of flux and a budget would be difficult or impossible to predict, but the way we are drawing from the general fund and others in varied amounts, buying and selling properties, effectively scavenging the City budget and assets to scrounge up each year is irresponsible and unsustainable. Even now, in our consideration of opening an emergency warming shelter, what's our annual budget to operate such a shelter? We all agree a 24 hour shelter would be ideal, and there is this general shared perception that we can't afford it, but that's a false perception because the reality is we don't really have the dedicated budget for any of it. We find it the money every year. We need to start a dedicated budget somewhere, and I propose we consider this new tax a stream to supply it. In theory, once we get the facilities established and services in place then we'll be at cruising altitude and the costs will be predictable.

Places that have implemented a parking excise tax:

- Cities and their rates:

- Chicago, Illinois: Chicago imposes a parking tax of 22% on daily parking during weekdays, and 20% on weekends, weekly, and monthly parking. Valet services are also taxed at 20% (in addition to state parking excise tax)
- Pittsburgh, Pennsylvania: Pittsburgh imposes a parking tax of 37.5% on parking transactions.
- Philadelphia, Pennsylvania: Philadelphia has a parking tax rate of 22.5% on the gross receipts from all parking transactions.
- Seattle, Washington: Seattle's parking tax is 12.5% on commercial parking

transactions within the city.

- New York City, New York: New York City imposes a parking tax of 18.375% on parking, garaging, or storing motor vehicles.

• Other cities with parking taxes that I couldn't get solid rates on:

- San Francisco, California: The city has a parking tax applied to the fee for parking vehicles in garages, lots, and valet services.

- Los Angeles, California: Los Angeles has a ****parking occupancy tax**** imposed on the privilege of parking within the city.

- Boston, Massachusetts: Boston imposes a parking tax on commercial parking facilities.

- Portland, Oregon: Portland charges a tax on parking fees collected by parking facility operators.

• State (only one):

- Illinois imposes a parking excise tax on the privilege of using a parking space in a parking area or garage. The tax rates are 6% for parking paid on an hourly, daily, or weekly basis and 9% for parking paid on a monthly or annual basis

Illinois Administrative Code that limits give exceptions to the parking excise tax:
<https://www.ilga.gov/commission/jcar/admincode/086/086001950001150R.html>

DO NOT REPLY ALL

Michael David Nash, Ph.D.
Councilmember, Ward 5

Sent from my iPhone

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

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	42,451,076	4,048,435	41,004,480	-3.41%	41,447,282	-1.07%
Use Tax	12,979,200	9,667,998	904,905	9,738,942	0.73%	9,681,397	0.59%
Franchise Taxes/Fees	7,368,360	5,346,150	593,216	5,693,569	6.50%	5,725,062	-0.55%
Licenses and Permits	1,011,496	705,535	297,171	825,383	16.99%	702,016	17.57%
Shared (Other) Taxes	2,546,160	1,909,620	164,269	1,721,467	-9.85%	1,941,550	-11.34%
Fines and Forfeitures	1,256,190	942,143	179,618	1,251,128	32.80%	1,122,255	11.48%
Investment/Interest Income	197,078	147,809	42,926	391,951	165.18%	444,749	-11.87%
TOTAL: General Fund (Major)	81,641,731	61,170,331	6,230,539	60,626,921	-0.89%	61,064,310	-0.72%

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

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	13,208,653	1,232,132	12,479,652	-5.52%	12,614,390	-1.07%
Investment/Interest Income	700,000	525,000	182,770	1,881,481	258.38%	2,101,639	-10.48%
TOTAL: Capital Fund (Major)	18,212,533	13,733,653	1,414,902	14,361,133	4.57%	14,716,029	-2.41%

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

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	9,751,402	880,095	8,914,037	-8.59%	9,010,279	-1.07%
Use Tax	1,966,154	1,464,557	150,817	1,623,157	10.83%	1,613,566	0.59%
Investment/Interest Income	15,000	11,250	17,423	201,985	1695.42%	279,960	-27.85%
TOTAL: Capital Fund (Major)	14,909,932	11,227,208	1,048,335	10,739,178	-4.35%	10,903,805	-1.51%

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

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	2,789,063	219,846	2,460,233	-11.79%	2,187,799	12.45%
Investment/Interest Income	2,500	1,875	2,812	34,361	1732.57%	24,419	40.72%
TOTAL: Room Tax Fund	3,721,250	2,790,938	222,658	2,494,594	-10.62%	2,212,217	12.76%

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

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	394,912	51,333	294,181	-25.51%	380,593	-22.70%
Golf Driving Range	150,000	94,084	15,751	86,779	-7.76%	92,588	-6.27%
Golf Carts	325,000	215,343	29,683	161,525	-24.99%	196,747	-17.90%
Swimming Pool	900,000	389,274	29,703	302,254	-22.35%	284,565	6.22%
TOTAL: Westwood Fund (Major)	1,975,000	1,093,612	126,471	844,740	-22.76%	954,492	-11.50%

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

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	17,427,800	1,400,328	17,966,751	3.09%	15,628,366	14.96%
User Fees-Commercial	3,741,321	2,805,991	278,176	3,009,727	7.26%	2,754,399	9.27%
User Fees-Industrial	430,910	323,183	40,441	265,138	-17.96%	227,798	16.39%
User Fees-Institutional	1,194,180	895,635	90,970	878,244	-1.94%	1,058,256	-17.01%
Connection Fees	848,966	636,725	29,501	539,597	-15.25%	521,141	3.54%
Capital Improvement Charges	1,436,008	1,077,006	164,497	1,192,916	10.76%	1,155,795	3.21%
Investment/Interest Income	120,000	90,000	159,709	1,506,392	1573.77%	1,246,979	20.80%
TOTAL: Water Fund (Major)	30,473,913	23,256,339	2,163,621	25,358,764	9.04%	22,592,735	12.24%

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

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	5,829,668	696,113	6,403,888	9.85%	6,363,792	0.63%
User Fees-Commercial	1,489,728	1,117,296	129,640	1,273,625	13.99%	1,710,246	-25.53%
User Fees-Industrial	183,839	137,879	13,475	89,328	-35.21%	88,723	0.68%
User Fees-Institutional	1,115,896	836,922	80,877	705,072	-15.75%	274,681	156.69%
Capital Improvement Charges	857,708	643,281	33,805	648,139	0.76%	682,483	-5.03%
Investment/Interest Income	50,000	37,500	24,434	252,690	573.84%	217,637	16.11%
TOTAL: Water Reclamation Fund (Major)	11,470,062	8,602,547	978,345	9,372,742	8.95%	9,337,561	0.38%

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

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	2,360,300	275,516	2,469,317	4.62%	2,451,755	0.72%
TOTAL: Sewer Maintenance Fund (Major)	3,155,110	2,360,300	275,516	2,469,317	4.62%	2,451,755	0.72%

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

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	809,414	74,733	698,556	-13.70%	720,890	-3.10%
WW Excise Tax (Commercial)	300,000	225,000	981	93,117	-58.61%	72,805	27.90%
TOTAL: New Development Excise Fund (Major)	1,400,000	1,034,414	75,714	791,673	-23.47%	793,695	-0.25%

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

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	6,469,052	651,211	5,866,078	-9.32%	5,820,237	0.79%
User Fees-Commercial	3,943,393	2,957,545	425,445	4,022,380	36.00%	3,648,956	10.23%
User Fees-Industrial	179,370	134,528	-	-	-100.00%	-	0.00%
User Fees-Institutional	521,777	391,333	34,281	384,815	-1.67%	162,806	136.36%
User Fees-Transfer Station	643,263	482,447	124,028	1,062,084	120.15%	1,130,599	-6.06%
User Fees - Recycling	1,326,145	994,609	105,738	945,285	-4.96%	935,837	1.01%
Recycled Material Sales	233,192	174,894	6,590	120,305	-31.21%	55,479	116.85%
Investment/Interest Income	300,000	225,000	40,769	363,211	61.43%	333,018	9.07%
TOTAL: Sanitation Fund (Major)	15,772,542	11,829,407	1,388,061	12,764,157	7.90%	12,086,932	5.60%

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

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	115,151,297	86,363,473	8,354,066	82,434,452	-4.55%	82,155,645	0.34%
Capital Fund	93,111,116	69,833,337	1,365,106	26,450,522	-62.12%	28,636,576	-7.63%
Norman Forward Fund	18,012,742	13,509,557	64,449	11,942,854	-11.60%	25,323,312	-52.84%
Westwood Fund	2,891,814	2,168,861	139,269	1,980,349	-8.69%	1,996,374	-0.80%
Water Fund	81,527,761	61,145,821	7,565,956	27,572,076	-54.91%	19,265,501	43.12%
Water Reclamation Fund	48,861,285	36,645,964	4,869,711	18,570,749	-49.32%	15,502,447	19.79%
Sanitation Fund	23,788,070	17,841,053	829,381	12,124,750	-32.04%	12,583,719	-3.65%
(Adjusted Budget)							

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

GENERAL FUND:
As of March 31, 2025

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 9 Month	Unencumb Balance
Beginning Fund Balance	13,085,592	18,254,616	\$ 18,254,616	
REVENUES:				
Revenue	101,595,809	101,608,137	71,443,780	
Transfers In	6,851,563	6,931,133	5,218,242	
Total Revenue	<u>108,447,372</u>	<u>108,539,270</u>	<u>76,662,022</u>	
EXPENDITURES:				
Salary / Benefits	74,366,152	74,323,902	58,671,015	15,652,887
Supplies / Materials	8,350,129	9,435,697	5,075,896	3,664,740
Services / Maintenance	15,784,613	18,852,532	11,136,968	6,186,285
Internal Services	4,611,013	4,608,305	3,196,014	1,412,291
Capital Equipment	4,255,378	6,530,310	3,109,433	1,224,913
Capital Project	-	357,777	263,044	94,732
Transfers Out	1,276,322	1,042,775	982,081	60,694
Employee Turnover Savings	(800,000)	(800,000)		
Supplies/Materials/Svs/Maint Savings	-	-		
Total Expenditures	<u>107,843,607</u>	<u>114,351,298</u>	<u>82,434,451</u>	<u>28,296,542</u>
Net Difference	<u>603,765</u>	<u>(5,812,028)</u>	<u>(5,772,429)</u>	
Ending Fund Balance	<u>\$ 13,689,357</u>	<u>\$ 12,442,588</u>	<u>\$ 12,482,187</u>	

RAINY DAY FUND:
As of March 31, 2025

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 9 Month
Beginning Fund Balance	\$ 4,567,988	\$ 4,750,438	\$ 4,750,438
REVENUES:			
Revenue	50,000	50,000	169,705
Transfers In	-	-	-
Total Revenue	50,000	50,000	169,705
EXPENDITURES:			
Transfers Out	-	-	-
Total Expenditures	-	-	-
Net Difference	50,000	50,000	169,705
Ending Fund Balance	\$ 4,617,988	\$ 4,800,438	\$ 4,920,143
Rainy Day Target - 4%			4,102,187

PUBLIC SAFETY SALES TAX FUND:
As of March 31, 2025

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 9 Month	Unencumb Balance
Beginning Fund Balance	\$ -	\$ 2,412,355	\$ 2,412,355	
REVENUES:				
Revenue	15,621,717	15,621,717	10,957,709	
Transfers In	282,955	282,955	212,216	
Total Revenue	15,904,672	15,904,672	11,169,925	
EXPENDITURES:				
Salary / Benefits	11,741,528	11,741,528	9,259,536	2,481,992
Supplies / Materials	699,584	744,419	359,696	370,899
Services / Maintenance	307,543	357,271	190,969	125,812
Internal Services	387,258	387,258	283,545	103,713
Capital Equipment	383,770	2,354,015	888,632	65,089
Capital Project	-	3,600,221	577,404	2,871,937
Debt Service	2,384,989	2,384,989	2,383,509	1,480
Transfers Out	-	-	-	-
Total Expenditures	15,904,672	21,569,701	13,943,291	6,020,922
Net Difference	-	(5,665,029)	(2,773,366)	
Ending Fund Balance	\$ -	\$ (3,252,674)	\$ (361,011)	

ROOM TAX FUND:
As of March 31, 2025

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 9 Month	Unencumb Balance
Beginning Fund Balance	\$ 925,378	\$ 1,236,170	\$ 1,236,170	
REVENUES:				
Revenue	3,721,250	3,750,490	2,978,274	
Transfers In	-	-	-	
Total Revenue	<u>3,721,250</u>	<u>3,750,490</u>	<u>2,978,274</u>	
EXPENDITURES:				
Services / Maintenance	3,012,188	3,062,813	2,658,907	50,000
Internal Services	148,750	148,750	105,938	42,812
Capital Projects	250,000	853,536	472,855	300,964
Debt Service	430,641	430,641	428,974	1,667
Transfers Out	-	-	-	-
Total Expenditures	<u>3,841,579</u>	<u>4,495,740</u>	<u>3,666,674</u>	<u>395,443</u>
Net Difference	<u>(120,329)</u>	<u>(745,250)</u>	<u>(688,400)</u>	
Ending Fund Balance	<u>\$ 805,049</u>	<u>\$ 490,920</u>	<u>\$ 547,770</u>	

WESTWOOD FUND:
As of March 31, 2025

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 9 Month	Unencumb Balance
Beginning Fund Balance	\$ 452,760	\$ 7,248	\$ 7,248	
REVENUES:				
Revenue	2,718,000	2,718,000	1,328,837	
Transfers In	131,745	131,745	98,809	
Total Revenue	<u>2,849,745</u>	<u>2,849,745</u>	<u>1,427,646</u>	
EXPENDITURES:				
Salary / Benefits	1,718,660	1,718,660	1,384,979	333,681
Supplies / Materials	613,279	626,072	315,493	266,694
Services / Maintenance	350,096	356,657	217,651	118,183
Internal Services	66,731	66,731	58,172	8,559
Capital Equipment	66,186	73,937	2,936	25,000
Capital Projects	-	49,758	1,118	48,640
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>1,980,349</u>	<u>800,757</u>
Net Difference	<u>111,615</u>	<u>34,752</u>	<u>(552,703)</u>	
Ending Fund Balance	<u>\$ 564,375</u>	<u>\$ 42,000</u>	<u>\$ (545,455)</u>	

WATER FUND:
As of March 31, 2025

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 9 Month	Unencumb Balance
Beginning Fund Balance	\$ 5,133,195	\$ 40,234,137	\$ 40,234,137	
REVENUES:				
Revenue	33,246,367	33,246,367	27,716,238	
Transfers In	-	-	-	
Total Revenue	<u>33,246,367</u>	<u>33,246,367</u>	<u>27,716,238</u>	
EXPENDITURES:				
Salary / Benefits	5,412,415	5,412,415	4,379,669	1,032,746
Supplies / Materials	3,536,083	4,084,179	2,854,541	1,132,250
Services / Maintenance	3,381,334	3,438,805	1,859,679	1,442,675
Internal Services	407,875	415,924	302,217	113,707
Cost Allocation	2,263,000	2,263,000	1,525,433	737,567
Capital Equipment	393,115	487,457	303,059	71,336
Capital Projects	14,053,000	57,676,831	8,556,834	34,508,909
Debt Service	6,206,701	6,206,701	904,129	5,302,572
Transfers Out	1,542,448	1,542,448	3,061,836	(1,519,388)
Employee Turnover Savings	(81,186)	(81,186)		
Total Expenditures	<u>37,114,785</u>	<u>81,446,574</u>	<u>23,747,397</u>	<u>42,822,374</u>
Net Difference	<u>(3,868,418)</u>	<u>(48,200,207)</u>	<u>3,968,841</u>	
Ending Fund Balance	<u>\$ 1,264,777</u>	<u>\$ (7,966,070)</u>	<u>\$ 44,202,978</u>	

WATER RECLAMATION FUND:
As of March 31, 2025

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 9 Month	Unencumb Balance
Beginning Fund Balance	\$ 5,856,882	\$ 7,867,669	\$ 7,867,669	
REVENUES:				
Revenue	12,332,708	12,332,708	11,444,926	
Transfers In	-	-	-	
Total Revenue	12,332,708	12,332,708	11,444,926	
EXPENDITURES:				
Salary / Benefits	4,189,832	4,189,832	3,205,981	983,851
Supplies / Materials	776,441	859,215	628,810	187,159
Services / Maintenance	1,544,277	2,012,902	1,116,003	472,738
Internal Services	290,909	290,909	185,237	105,672
Cost Allocation	2,300,118	2,300,118	1,527,911	772,207
Capital Equipment	1,016,000	1,016,705	921,168	93,004
Capital Projects	3,800,000	11,900,045	2,212,774	4,434,179
Debt Service	2,311,510	2,311,510	112,040	2,199,470
Transfers Out	571,250	571,250	678,438	(107,188)
Employee Turnover Savings	(62,847)	(62,847)		
Total Expenditures	16,737,490	25,389,639	10,588,362	9,141,092
Net Difference	(4,404,782)	(13,056,931)	856,564	
Ending Fund Balance	\$ 1,452,100	\$ (5,189,262)	\$ 8,724,233	

SEWER MAINTENANCE FUND:
As of March 31, 2025

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 9 Month	Unencumb Balance
Beginning Fund Balance	\$ 3,851,676	\$ 18,604,265	\$ 18,604,265	
REVENUES:				
Revenue	3,155,110	3,155,110	3,090,388	
Transfers In	-	-	-	
Total Revenue	<u>3,155,110</u>	<u>3,155,110</u>	<u>3,090,388</u>	
EXPENDITURES:				
Salary / Benefits	67,303	67,303	51,747	15,556
Supplies / Materials	4,513	4,513	2,245	2,268
Services / Maintenance	3,525	3,525	662	2,863
Internal Services	2,543	2,543	1,069	1,474
Cost Allocation	-	-	-	-
Capital Equipment	-	-	-	-
Capital Projects	5,880,000	19,557,647	3,634,664	15,039,506
Transfers Out	-	-	-	-
Audit Adjustments	-	-	-	-
Employee Turnover Savings	-	-	-	-
Total Expenditures	<u>5,957,884</u>	<u>19,635,531</u>	<u>3,690,387</u>	<u>15,061,667</u>
Net Difference	<u>(2,802,774)</u>	<u>(16,480,421)</u>	<u>(599,999)</u>	
Ending Fund Balance	<u>\$ 1,048,902</u>	<u>\$ 2,123,844</u>	<u>\$ 18,004,266</u>	

NEW DEVELOPMENT EXCISE FUND:
As of March 31, 2025

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 9 Month	Unencumb Balance
Beginning Fund Balance	\$ 4,568,028	\$ 1,331,340	\$ 1,331,340	
REVENUES:				
Revenue	1,470,000	1,470,000	894,585	
Transfers In	-	-	-	
Total Revenue	<u>1,470,000</u>	<u>1,470,000</u>	<u>894,585</u>	
EXPENDITURES:				
Services / Maintenance	-	-	-	-
Capital Projects	-	1,870,128	306,022	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>412,406</u>	<u>3,303,642</u>
Net Difference	<u>(433,141)</u>	<u>(2,303,269)</u>	<u>482,179</u>	
Ending Fund Balance	<u>\$ 4,134,887</u>	<u>\$ (971,929)</u>	<u>\$ 1,813,519</u>	

SANITATION FUND:
As of March 31, 2025

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 9 Month	Unencumb Balance
Beginning Fund Balance	\$ 4,207,683	\$ 11,866,687	\$ 11,866,687	
REVENUES:				
Revenue	16,938,201	16,938,201	13,706,783	
Transfers In	-	-	-	
Total Revenue	16,938,201	16,938,201	13,706,783	
EXPENDITURES:				
Salary / Benefits	5,321,631	5,321,631	4,948,215	373,416
Supplies / Materials	1,482,365	1,482,365	799,381	670,450
Services / Maintenance	5,193,569	5,209,766	2,314,728	2,874,066
Internal Services	1,115,110	1,115,110	645,843	469,267
Cost Allocation	2,239,919	2,239,919	1,485,034	754,885
Capital Equipment	3,004,955	4,941,147	2,167,253	693,165
Capital Projects	600,000	3,478,131	114,843	3,266,356
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	18,957,549	23,788,069	12,475,297	9,101,605
Net Difference	(2,019,348)	(6,849,868)	1,231,486	
Ending Fund Balance	\$ 2,188,335	\$ 5,016,819	\$ 13,098,173	

CAPITAL FUND:
As of March 31, 2025

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 9 Month	Unencumb Balance
	\$ 26,006,915	\$ 78,977,483	\$ 78,977,483	
REVENUES:				
Revenue	44,212,533	44,212,533	14,475,166	
Transfers In	-	-	2,155,000	
Total Revenue	<u>44,212,533</u>	<u>44,212,533</u>	<u>16,630,166</u>	
EXPENDITURES:				
Salary / Benefits	1,295,180	1,295,180	846,078	449,102
Supplies / Materials	-	-	-	-
Services / Maintenance	23,552	347,553	24,445	298,399
Internal Services	378	7,053	5,321	1,732
Capital Equipment	-	-	-	-
Capital Projects	26,973,813	83,205,585	18,439,345	55,737,697
Debt Service	-	-	-	-
Transfers Out	4,481,643	8,255,744	7,135,334	1,120,411
Total Expenditures	<u>32,774,566</u>	<u>93,111,115</u>	<u>26,450,523</u>	<u>57,607,341</u>
Net Difference	<u>11,437,967</u>	<u>(48,898,582)</u>	<u>(9,820,357)</u>	
Ending Fund Balance	<u>\$ 37,444,882</u>	<u>\$ 30,078,901</u>	<u>\$ 69,157,126</u>	

NORMAN FORWARD SALES TAX FUND:**As of March 31, 2025**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 9 Month	Unencumb Balance
	\$ 1,287,576	\$ 8,343,566	\$ 8,343,566	
REVENUES:				
Revenue	15,309,932	15,309,932	10,939,179	
Transfers In	-	-	-	
Total Revenue	15,309,932	15,309,932	10,939,179	
EXPENDITURES:				
Salary / Benefits	-	-	-	-
Supplies / Materials	-	-	-	-
Services / Maintenance	-	-	-	-
Internal Services	-	-	-	-
Capital Projects	730,000	7,874,916	1,913,175	3,424,593
Debt Service	9,709,680	9,709,679	9,708,569	1,110
Transfers Out	428,147	428,147	321,110	107,037
Total Expenditures	10,867,827	18,012,742	11,942,854	3,532,740
Net Difference	4,442,105	(2,702,810)	(1,003,675)	
Ending Fund Balance	\$ 5,729,681	\$ 5,640,756	\$ 7,339,891	

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
10-29000	10110110-44029	137,081.00	11/26/2024	24		contract pmts to closeout existing contract with Food & Shelter for Friends
10-29000	10110110-44029	358,109.60	11/26/2024	24		contract pmts for new City Care Inc. contract for emergency overnight shelter
10-29000	10770430-45199	25,000.00	11/26/2024	24		various equip & improvements to emergency overnight shelter
10-29000	21240003-46201	550,000.00	2/11/2025	18	GC0099-DESIGN	HUD Pathways grant for Community Development Fund
10-29000	21240003-46201	250,000.00	2/11/2025	18	GC0100-DESIGN	HUD Pathways grant for Community Development Fund
109-363373	10660270-43117	15,000.00	2/25/2025	9		to purchase new surgical equip for animal welfare center vet clinic
106-363376	10660115-44769	300.00	3/11/2025	9		donation from Ramon Dovarrubias-Avila for community outreach events
10-29000	10122220-44011	125,000.00	3/25/2025	17		to cover outside legal expenses for remainder of fiscal year
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	OHSD grant for PD to conduct high-visibility enforcement & saturation patrols
226-333340	22660119-42901	4,212.72	8/27/2024	25	GP0128	OHSD 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
226-331343	2266021-43117	6,000.00	11/26/2024	13		ASPCA grant to reimb waived/reduced fee adoption event & assoc costs
22-29000	22660117-43101	1,200.00	1/14/2025	16		JAG grant to be used for advanced specialty equip & training
22-29000	22660117-43219	4,346.00	1/14/2025	16		JAG grant to be used for advanced specialty equip & training
22-29000	22660117-43699	13,210.00	1/14/2025	16		JAG grant to be used for advanced specialty equip & training
22-29000	22660117-44604	11,630.00	1/14/2025	16		JAG grant to be used for advanced specialty equip & training
22-29000	22660117-44754	16,390.00	1/14/2025	16		JAG grant to be used for advanced specialty equip & training

ROOM TAX FUND

23-29000	23793375-46101	145,000.00	10/8/2024	11 RT0093-CONST	YFAC-outdoor pickleball courts lighting
23-29000	23730241-44741	50,000.00	11/26/2024	17	feasibility study for an Art Center for the Norman Arts Council
23-29000	23793375-46101	290,000.00	8/27/2024	22	outdoor pickleball courts at YFAC

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
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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
329-331346	32993394-46201	500,000.00	1/28/2025	14 WW0211-DESIGN	grant from Google's Water Stewardship Strategy to rehab existing NPR system at WRF

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
439-365264	10550223-43213	217.00	11/12/2024	20	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	10550223-43212	26,204.00	11/12/2024	20	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	27550276-44201	10,046.83	11/12/2024	22	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	43330104-44798	2,385.93	11/12/2024	22	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	43330104-44798	36,699.26	7/9/2024		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
436-365264	43330104-44798	13,150.00	8/27/2024		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
43-29000	43330104-44403	153,800.00	11/26/2024	9	CON bldg & contents insurance for 12-1-24 thru 12-1-25 with Affiliated FM
439-365264	10550223-43212	53,366.22	11/26/2024	16	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	10550223-43212	26,830.65	3/11/2025	14	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
50-29000	22595531-46101	270,551.00	11/12/2024	16 DR0062-CONST3	to help fund reimbursable grant portion of the Imhoff Creek stabilization project
50-29000	22123645-46101	600,000.00	11/12/2024	19 BG0098-CONST	OKOHS grant for IT dept to purchase backup contingency operations of critical data
50-29000	22123645-42001	95,000.00	11/12/2024	19 BG0098-SALBEN	OKOHS grant for IT dept to create Cybersecurity Technician position
50-29000	50595367-46201	136,162.30	11/26/2024	11 BP0613-DESIGN	design of Franklin Road bridge over Little River
50-29000	50595367-46101	39,933.50	12/10/2024	12 BP0609	increase contract on 60th NE bridge
50-29000	50594408-44199	284,000.00	12/10/2024	16	remove & replace CNG compressors
509-364239	5079966-46301	12,500.00	1/28/2025	10 PR0212-MATLS	easement granted to OG&E at Reaves Park
509-364253	50590052-46101	44,890.36	1/28/2025	16 TC0273-CONST	to replenish citywide sidewalk and curb reconstruction project

50-29000	50594401-46101	607,685.00	3/25/2025	16 BP0667-CONST	for bond project asphalt locations as outlined in staff report
50-29000	50594401-46101	137,020.00	3/25/2025	16 BP0668-CONST	for bond project asphalt locations as outlined in staff report
50-29000	50594401-46101	202,725.00	3/25/2025	16 BP0669-CONST	for bond project asphalt locations as outlined in staff report
Norman Forward Fund					
51-29000	51795500-46101	53,192.11	3/25/2025	19 NFP100	to complete final pmt for art installation at Adult Wellness Center

GENERAL FUND EXPENDITURES VS. BUDGET YTD

FOR 2025 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
10 Council-Manager							
AA Salaries & Benefits	2,205,227	111,353	2,316,580	1,686,721.78	.00	629,858.22	72.8%
AB Supplies & Materials	205,740	650	206,390	81,003.06	414.21	124,972.73	39.4%
AC Services & Maint	2,685,035	516,225	3,201,260	1,533,194.69	209,584.67	1,458,480.36	54.4%
AD Internal Serv/Maint	128,730	0	128,730	65,722.79	.00	63,007.21	51.1%
AF Capital Equipment	188,951	7,147	196,098	9,385.60	16,314.58	170,397.35	13.1%
TOTAL Council-Manager	5,413,683	635,374	6,049,057	3,376,027.92	226,313.46	2,446,715.87	59.6%
20 City Clerk							
AA Salaries & Benefits	625,715	0	625,715	500,918.65	.00	124,796.35	80.1%
AB Supplies & Materials	6,090	0	6,090	2,683.10	.00	3,406.90	44.1%
AC Services & Maint	802,612	-557,645	244,967	98,190.24	89.10	146,687.61	40.1%
AD Internal Serv/Maint	248,907	-218,608	30,299	22,705.18	.00	7,593.82	74.9%
AF Capital Equipment	12,300	19	12,319	12,288.00	.00	31.26	99.7%
TOTAL City Clerk	1,695,624	-776,234	919,390	636,785.17	89.10	282,515.94	69.3%
21 Municipal Court							
AA Salaries & Benefits	1,300,034	0	1,300,034	978,208.12	.00	321,825.88	75.2%
AB Supplies & Materials	14,727	1,000	15,727	5,106.25	.00	10,620.75	32.5%
AC Services & Maint	69,415	1,315	70,730	23,067.68	.00	47,662.32	32.6%
AD Internal Serv/Maint	47,722	0	47,722	38,351.39	.00	9,370.61	80.4%
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	1,044,733.44	.00	416,449.56	71.5%
22 Legal							
AA Salaries & Benefits	1,324,314	0	1,324,314	970,319.14	.00	353,994.86	73.3%
AB Supplies & Materials	12,998	0	12,998	3,406.69	.00	9,591.31	26.2%
AC Services & Maint	279,619	125,050	404,669	260,355.54	50.00	144,263.46	64.4%
AD Internal Serv/Maint	37,562	0	37,562	31,322.40	.00	6,239.60	83.4%

GENERAL FUND EXPENDITURES VS. BUDGET YTD

FOR 2025 09							
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
AF Capital Equipment	2,250	2,000	4,250	3,505.44	429.99	314.57	92.6%
TOTAL Legal	1,656,743	127,050	1,783,793	1,268,909.21	479.99	514,403.80	71.2%
23 Information Technology							
AA Salaries & Benefits	2,385,644	0	2,385,644	1,908,239.82	.00	477,404.18	80.0%
AB Supplies & Materials	55,669	19,430	75,099	44,838.17	13,683.47	16,577.82	77.9%
AC Services & Maint	1,946,208	88,209	2,034,417	1,796,523.62	155,144.37	82,748.53	95.9%
AD Internal Serv/Maint	46,646	0	46,646	31,178.78	.00	15,467.22	66.8%
AF Capital Equipment	103,750	69,351	173,101	45,696.65	110,140.10	17,263.78	90.0%
TOTAL Information Technology	4,537,917	176,990	4,714,907	3,826,477.04	278,967.94	609,461.53	87.1%
30 Finance							
AA Salaries & Benefits	2,191,263	0	2,191,263	1,725,217.10	.00	466,045.90	78.7%
AB Supplies & Materials	25,910	6,233	32,143	25,256.36	215.99	6,670.64	79.2%
AC Services & Maint	1,136,363	38,162	1,174,525	878,261.19	75,741.07	220,522.30	81.2%
AD Internal Serv/Maint	225,945	-8,049	217,896	134,765.13	.00	83,130.87	61.8%
AF Capital Equipment	12,250	23	12,273	2,172.38	.00	10,100.76	17.7%
AI Interfund Transfers	242,775	800,000	1,042,775	982,081.25	.00	60,693.75	94.2%
TOTAL Finance	3,834,506	836,369	4,670,875	3,747,753.41	75,957.06	847,164.22	81.9%
31 Human Resources							
AA Salaries & Benefits	1,022,692	-98,353	924,339	602,434.94	.00	321,904.06	65.2%
AB Supplies & Materials	55,847	941	56,788	36,504.18	941.08	19,342.82	65.9%
AC Services & Maint	418,895	7,574	426,469	135,783.84	7,573.55	283,111.17	33.6%
AD Internal Serv/Maint	55,507	0	55,507	39,566.61	.00	15,940.39	71.3%
AF Capital Equipment	20,250	6,243	26,493	7,900.00	18,506.84	86.51	99.7%
TOTAL Human Resources	1,573,191	-83,595	1,489,596	822,189.57	27,021.47	640,384.95	57.0%
40 Current and Long Planning							

GENERAL FUND EXPENDITURES VS. BUDGET YTD

FOR 2025 09								
40	Current and Long Planning	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
AA	Salaries & Benefits	3,923,937	0	3,923,937	3,158,797.66	.00	765,139.34	80.5%
AB	Supplies & Materials	49,822	5,448	55,270	32,503.03	62.60	22,704.86	58.9%
AC	Services & Maint	351,453	11,761	363,214	187,632.90	6,377.52	169,204.02	53.4%
AD	Internal Serv/Maint	180,627	5,344	185,971	159,773.48	.00	26,197.52	85.9%
AF	Capital Equipment	76,480	9,581	86,061	4,451.02	45,754.00	35,855.97	58.3%
	TOTAL Current and Long Planning	4,582,319	32,135	4,614,454	3,543,158.09	52,194.12	1,019,101.71	77.9%
50 Public works								
AA	Salaries & Benefits	10,660,121	0	10,660,121	7,812,016.27	.00	2,848,104.73	73.3%
AB	Supplies & Materials	5,596,835	662,965	6,259,800	3,174,198.35	520,319.00	2,565,282.88	59.0%
AC	Services & Maint	3,890,641	211,687	4,102,328	2,294,666.61	241,985.67	1,565,675.60	61.8%
AD	Internal Serv/Maint	830,572	0	830,572	585,383.72	.00	245,188.28	70.5%
AF	Capital Equipment	707,548	699,656	1,407,204	808,210.30	318,777.47	280,216.20	80.1%
	TOTAL Public Works	21,685,717	1,574,308	23,260,025	14,674,475.25	1,081,082.14	7,504,467.69	67.7%
60 Police Department								
AA	Salaries & Benefits	24,676,971	-55,250	24,621,721	19,991,905.15	.00	4,629,815.85	81.2%
AB	Supplies & Materials	1,136,112	206,643	1,342,755	788,708.16	133,183.01	420,863.54	68.7%
AC	Services & Maint	2,163,106	622,518	2,785,624	1,436,256.53	521,858.50	827,509.09	70.3%
AD	Internal Serv/Maint	1,431,391	0	1,431,391	878,503.92	.00	552,887.08	61.4%
AF	Capital Equipment	1,825,112	563,434	2,388,546	1,355,151.80	796,824.71	236,569.48	90.1%
	TOTAL Police Department	31,232,692	1,337,345	32,570,037	24,450,525.56	1,451,866.22	6,667,645.04	79.5%
64 Fire Department								
AA	Salaries & Benefits	18,497,916	0	18,497,916	15,006,335.80	.00	3,491,580.20	81.1%
AB	Supplies & Materials	329,969	80,671	410,640	333,521.48	14,276.38	62,842.34	84.7%
AC	Services & Maint	479,210	37,405	516,615	344,562.42	69,120.38	102,932.04	80.1%
AD	Internal Serv/Maint	702,807	0	702,807	539,120.77	.00	163,686.23	76.7%
AF	Capital Equipment	719,526	544,668	1,264,194	502,792.96	469,488.91	291,911.68	76.9%
	TOTAL Fire Department	20,729,428	662,744	21,392,172	16,726,333.43	552,885.67	4,112,952.49	80.8%
70 Parks & Recreation								

GENERAL FUND EXPENDITURES VS. BUDGET YTD

FOR 2025 09								
70	Parks & Recreation	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
AA	Salaries & Benefits	5,552,318	0	5,552,318	4,329,900.38	.00	1,222,417.62	78.0%
AB	Supplies & Materials	860,410	101,585	961,995	548,167.52	11,964.52	401,863.31	58.2%
AC	Services & Maint	2,595,603	932,112	3,527,715	2,148,472.93	242,112.17	1,137,130.00	67.8%
AD	Internal Serv/Maint	674,594	218,608	893,202	669,619.57	.00	223,582.43	75.0%
AF	Capital Equipment	559,991	372,811	932,802	357,879.00	419,727.00	155,195.76	83.4%
AG	Capital Projects	0	357,777	357,777	263,044.46	.00	94,732.24	73.5%
	TOTAL Parks & Recreation	10,242,916	1,982,893	12,225,809	8,317,083.86	673,803.69	3,234,921.36	73.5%
	GRAND TOTAL	108,643,604	6,507,693	115,151,297	82,434,451.95	4,420,660.86	28,296,184.16	75.4%

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

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	3.04%	-0.34%
OKC	4.71%	-0.91%
Moore	7.26%	2.04%
Edmond	-1.71%	-1.95%
Midwest City	8.18%	-1.12%
Tulsa	3.77%	-0.25%
Lawton	-4.48%	-2.64%
State of OK	-17.51%	-7.87%

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	-5.75%	-1.01%
OKC	-0.44%	-0.85%
Moore	-1.96%	1.52%
Edmond	-2.36%	-2.00%
Midwest City	-6.05%	-1.76%
Tulsa	3.94%	0.28%
Lawton	-10.82%	-3.71%
State of OK	-12.84%	-8.49%

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	-1.58%	-1.07%
OKC	2.77%	-0.50%
Moore	3.19%	1.68%
Edmond	-3.44%	-2.14%
Midwest City	-2.60%	-1.84%
Tulsa	1.15%	0.36%
Lawton	-0.85%	-3.44%
State of OK	-13.23%	-8.95%

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	-3.52%	-1.31%
OKC	-6.61%	-1.09%
Moore	-6.55%	0.87%
Edmond	-2.80%	-2.20%
Midwest City	-3.99%	-2.05%
Tulsa	-4.38%	-0.09%
Lawton	-7.17%	-3.81%
State of OK	n/a	n/a

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	-14.09%	-3.94%

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		

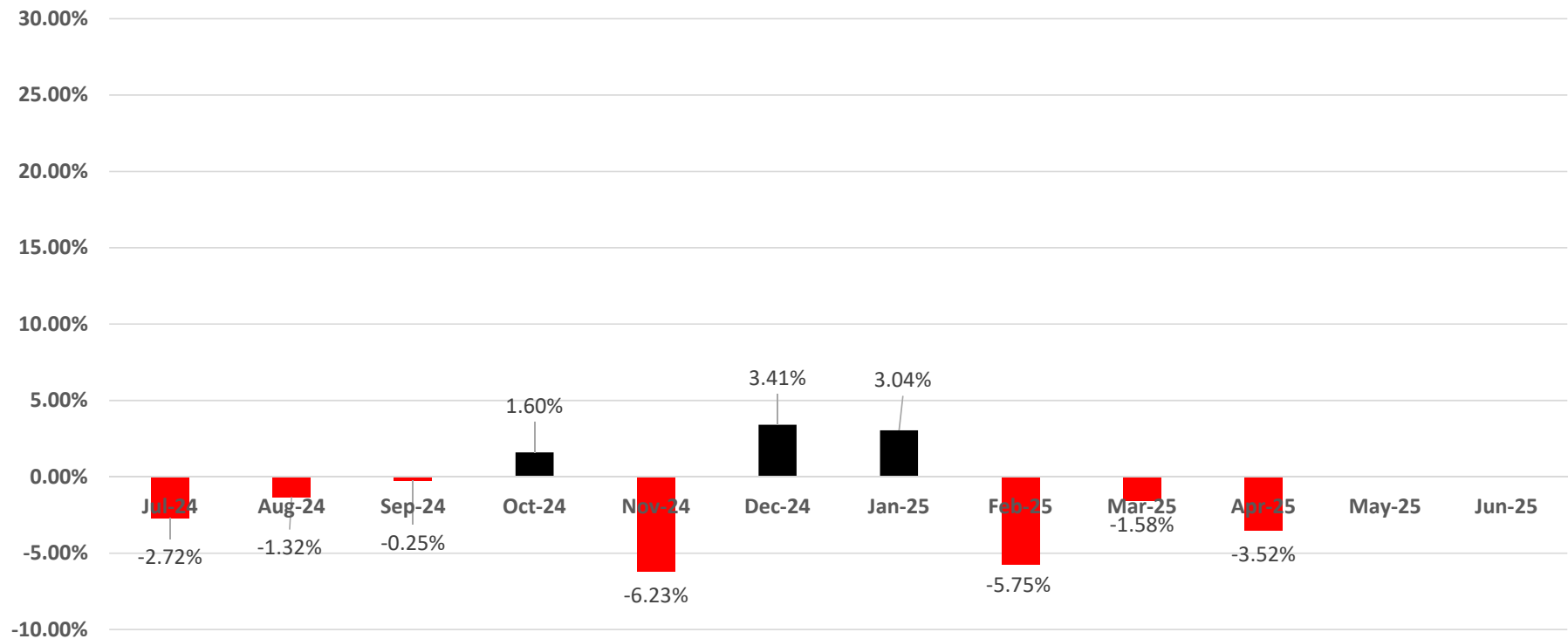
City Comparison for Sales Tax collections - December 2024

City	Change from Dec 2023	Year-to-date % Change
Norman	3.41%	-0.93%
OKC	4.33%	-1.84%
Moore	4.41%	1.12%
Edmond	5.65%	-1.99%
Midwest City	0.07%	-2.68%
Tulsa	4.66%	-0.93%
Lawton	7.13%	-2.31%
State of OK	-17.97%	-6.24%

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		

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



Norman Unrestricted Sales Tax, FYE 2019-2025

