



CITY OF NORMAN, OK
CITY COUNCIL FINANCE COMMITTEE MEETING
Development Center, Conference Room A, 225 North Webster, Norman,
OK 73069
Thursday, December 19, 2024 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 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 USE OF CENTER CITY TAX INCREMENT FINANCE DISTRICT FUNDS FOR ALLEYWAYS INFRASTRUCTURE REPAIR.
2. INTERNAL AUDITOR UPDATE.
3. DISCUSSION REGARDING MONTHLY REVENUE AND EXPENDITURE REPORTS.

ADJOURNMENT

CCFBC Alleys Discussion

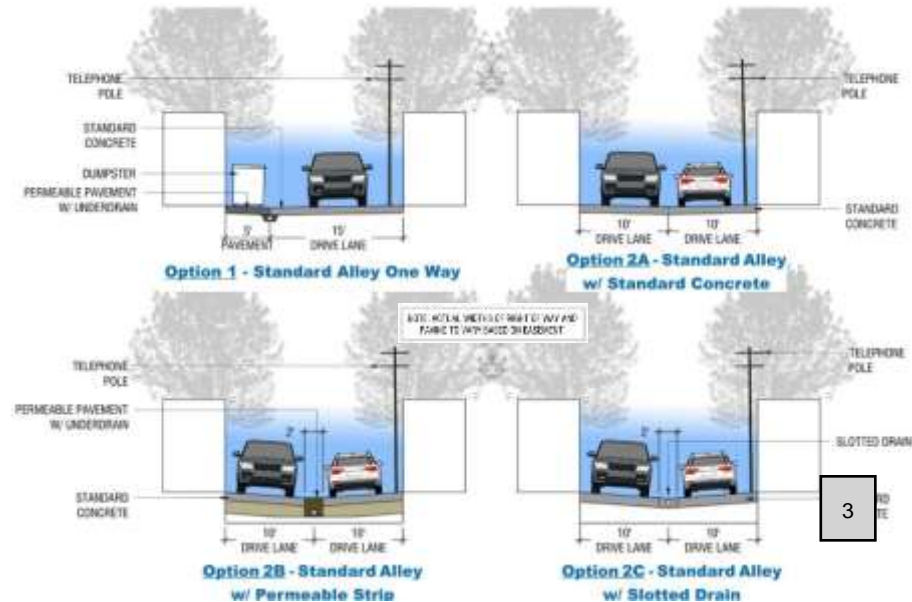
Finance Committee

December 19, 2024



Agenda

- Status of Urban Design and Implementation Plan (UDIP)
- Center City alley condition overview
- Update on CCTIF fund balance
- Discussion of next steps moving forward



Urban Design and Implementation Plan

- Following a request made by City Council to explore updates to infrastructure analysis, Johnson and Associates was contracted to provide:
 - Priority Improvements Matrix
 - Updated Cost estimates
 - Updated street sections



Center City Committee

Center City Committee

Lee Hall

Keith McCabe

Richard McCown

Autumn McMahon

Jim Adair

Councilmember Holman

Councilmember Peacock

Committee Meetings To-Date

- May 24, 2024
- June 27, 2024
- November 8, 2024

Upcoming Milestones

- January 10, 2025 – Committee Meeting on Final Sections and Selections
- 2 Months – Schematic Design by Johnson & Associates (JA)
- 2 Weeks – City review of Schematic Design
- 2 Months – 40% Design Development (JA)
- 2 Weeks – City Review of Design Development
- 1 Month – Urban Design Implementation Guide Draft (JA)
- 1 Month – City Review of Draft
- 1 Month – Urban Design Implementation Guide Final (JA)
- 1 Month – City Review of Final Document
- October 2025 – Estimated Completion

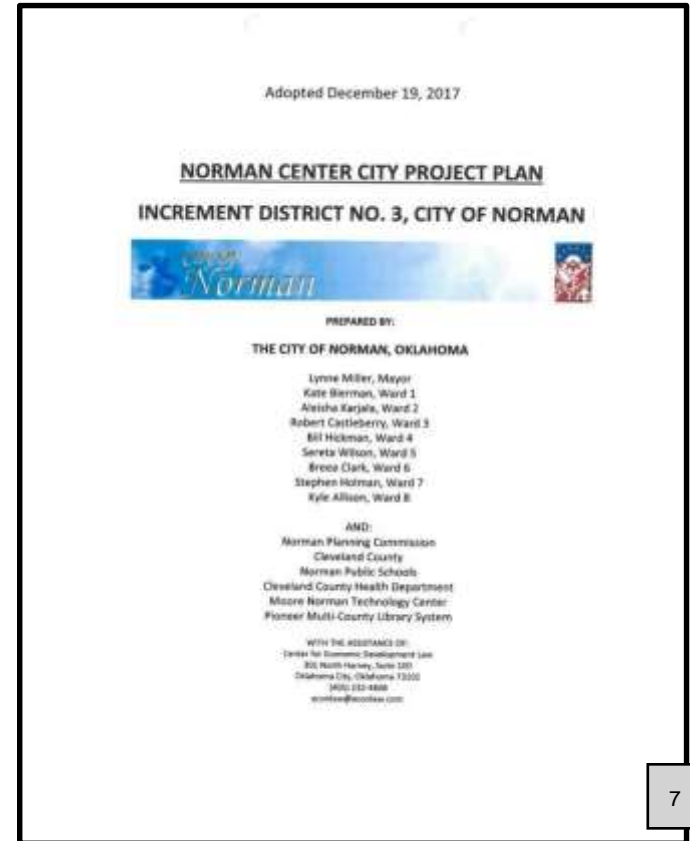
Alleys in Center City

- Roughly 2.5 Miles of Alley located within the CCFBC area
- There are currently only 5 alley sections that remain unpaved within CC
- Estimated cost to improve these 5 alleys is \$500K
- Paved alley sections do have isolated maintenance needs such as select concrete panel replacement and pavement patching
- Discussion in committee regarding future treatment of alleys will guide maintenance activities and improvements



CCTIF fund overview and status

- CCTIF established December 19, 2017 by Ordinance O-1718-27
- Tax Increment on the Increase in Ad Valorem Taxes
- Included project plan and term of 25 years
- Developed to provide infrastructure improvements within the TIF area to include:
 - Street and Alley sections
 - Water/wastewater infrastructure
 - Storm water infrastructure
- Current fund balance: \$5.3 million



Next Steps

- Begin utility analysis and relocation in preparation for improvement to 5 existing unpaved alley sections
- Continue with general maintenance and upkeep until UDIP has been approved to follow priority matrix and improvement plan

Questions?



**SUMMARY OF MAJOR GENERAL FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF NOVEMBER 30, 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 | 23,116,092 | 4,447,801 | 22,770,914 | -1.49% | 23,185,756 | -1.79% |
| Use Tax | 12,979,200 | 5,271,580 | 975,484 | 5,095,952 | -3.33% | 4,933,020 | 3.30% |
| Franchise Taxes/Fees | 7,368,360 | 3,146,680 | 708,135 | 3,383,267 | 7.52% | 3,824,025 | -11.53% |
| Licenses and Permits | 1,011,496 | 313,881 | 43,642 | 363,979 | 15.96% | 361,746 | 0.62% |
| Shared (Other) Taxes | 2,546,160 | 1,060,900 | 208,309 | 968,946 | -8.67% | 829,604 | 16.80% |
| Fines and Forfeitures | 1,256,190 | 523,413 | 110,993 | 655,665 | 25.27% | 616,803 | 6.30% |
| Investment/Interest Income | 197,078 | 82,116 | 40,462 | 229,980 | 180.07% | 226,426 | 1.57% |
| TOTAL: General Fund (Major) | 81,641,731 | 33,514,662 | 6,534,826 | 33,468,704 | -0.14% | 33,977,380 | -1.50% |

**SUMMARY OF MAJOR CAPITAL PROJECT FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF NOVEMBER 30, 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 | 7,192,572 | 1,353,679 | 6,930,306 | -3.65% | 7,056,534 | -1.79% |
| Investment/Interest Income | 700,000 | 291,667 | 202,563 | 1,155,574 | 296.20% | 1,162,776 | -0.62% |
| TOTAL: Capital Fund (Major) | 18,212,533 | 7,484,239 | 1,556,242 | 8,085,880 | 8.04% | 8,219,310 | -1.62% |

**SUMMARY OF MAJOR NORMAN FORWARD FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF NOVEMBER 30, 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 | 5,309,978 | 966,913 | 4,950,219 | -6.78% | 5,040,382 | -1.79% |
| Use Tax | 1,966,154 | 798,565 | 162,581 | 849,325 | 6.36% | 822,170 | 3.30% |
| Investment/Interest Income | 15,000 | 6,250 | 20,919 | 102,228 | 1535.65% | 186,951 | -45.32% |
| TOTAL: Capital Fund (Major) | 14,909,932 | 6,114,794 | 1,150,413 | 5,901,772 | -3.48% | 6,049,503 | -2.44% |

**SUMMARY OF MAJOR ROOM TAX FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF NOVEMBER 30, 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 | 1,549,479 | 253,172 | 1,583,945 | 2.22% | 1,358,679 | 16.58% |
| Investment/Interest Income | 2,500 | 1,042 | 4,228 | 19,594 | 1781.03% | 12,680 | 54.53% |
| TOTAL: Room Tax Fund | 3,721,250 | 1,550,521 | 257,399 | 1,603,539 | 3.42% | 1,371,359 | 16.93% |

**SUMMARY OF MAJOR WESTWOOD FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF NOVEMBER 30, 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 | 278,956 | 21,213 | 189,982 | -31.90% | 242,018 | -21.50% |
| Golf Driving Range | 150,000 | 66,074 | 4,488 | 56,820 | -14.01% | 58,829 | -3.42% |
| Golf Carts | 325,000 | 158,522 | 10,696 | 106,137 | -33.05% | 128,864 | -17.64% |
| Swimming Pool | 900,000 | 378,300 | - | 246,328 | -34.89% | 237,447 | 3.74% |
| TOTAL: Westwood Fund (Major) | 1,975,000 | 881,852 | 36,398 | 599,267 | -32.04% | 667,158 | -10.18% |

**SUMMARY OF MAJOR WATER FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF NOVEMBER 30, 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 | 11,799,321 | 2,006,202 | 12,214,096 | 3.52% | 9,926,480 | 23.05% |
| User Fees-Commercial | 3,741,321 | 1,558,884 | 345,079 | 1,871,277 | 20.04% | 1,648,234 | 13.53% |
| User Fees-Industrial | 430,910 | 179,546 | 25,396 | 149,201 | -16.90% | 128,456 | 16.15% |
| User Fees-Institutional | 1,194,180 | 497,575 | 112,995 | 500,688 | 0.63% | 542,411 | -7.69% |
| Connection Fees | 848,966 | 353,736 | 84,002 | 363,006 | 2.62% | 283,840 | 27.89% |
| Capital Improvement Charges | 1,436,008 | 598,337 | 128,730 | 661,270 | 10.52% | 661,860 | -0.09% |
| Investment/Interest Income | 120,000 | 50,000 | 166,969 | 850,542 | 1601.08% | 581,283 | 46.32% |
| TOTAL: Water Fund (Major) | 30,473,913 | 15,037,398 | 2,869,372 | 16,610,080 | 10.46% | 13,772,564 | 20.60% |

**SUMMARY OF MAJOR WATER RECLAMATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF NOVEMBER 30, 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 | 3,238,705 | 715,649 | 3,545,315 | 9.47% | 3,521,351 | 0.68% |
| User Fees-Commercial | 1,489,728 | 620,720 | 145,293 | 762,928 | 22.91% | 1,132,266 | -32.62% |
| User Fees-Industrial | 183,839 | 76,600 | 8,940 | 51,160 | -33.21% | 51,669 | -0.99% |
| User Fees-Institutional | 1,115,896 | 464,957 | 74,970 | 419,324 | -9.81% | 83,047 | 404.92% |
| Capital Improvement Charges | 857,708 | 357,378 | 77,209 | 402,821 | 12.72% | 405,903 | -0.76% |
| Investment/Interest Income | 50,000 | 20,833 | 26,801 | 153,911 | 638.77% | 111,252 | 38.34% |
| TOTAL: Water Reclamation Fund (Major) | 11,470,062 | 4,779,193 | 1,048,862 | 5,335,459 | 11.64% | 5,305,488 | 0.56% |

**SUMMARY OF MAJOR SEWER MAINTENANCE FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF NOVEMBER 30, 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 | 1,306,272 | 273,151 | 1,368,890 | 4.79% | 1,360,068 | 0.65% |
| TOTAL: Sewer Maintenance Fund (Major) | 3,155,110 | 1,306,272 | 273,151 | 1,368,890 | 4.79% | 1,360,068 | 0.65% |

**SUMMARY OF MAJOR NEW DEVELOPMENT EXCISE FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF NOVEMBER 30, 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 | 439,245 | 97,369 | 421,388 | -4.07% | 376,922 | 11.80% |
| WW Excise Tax (Commercial) | 300,000 | 125,000 | 25,268 | 61,490 | -50.81% | 55,168 | 11.46% |
| TOTAL: New Development Excise Fund (Major) | 1,400,000 | 564,245 | 122,637 | 482,878 | -14.42% | 432,090 | 11.75% |

**SUMMARY OF MAJOR SANITATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2025 - AS OF NOVEMBER 30, 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 | 3,593,918 | 653,359 | 3,251,653 | -9.52% | 3,227,339 | 0.75% |
| User Fees-Commercial | 3,943,393 | 1,643,080 | 452,963 | 2,250,752 | 36.98% | 1,975,296 | 13.95% |
| User Fees-Industrial | 179,370 | 74,738 | - | - | -100.00% | - | 0.00% |
| User Fees-Institutional | 521,777 | 217,407 | 40,296 | 263,281 | 21.10% | 159,545 | 65.02% |
| User Fees-Transfer Station | 643,263 | 268,026 | 98,271 | 595,802 | 122.29% | 590,632 | 0.88% |
| User Fees - Recycling | 1,326,145 | 552,560 | 104,661 | 523,926 | -5.18% | 518,675 | 1.01% |
| Recycled Material Sales | 233,192 | 97,163 | - | 70,440 | -27.50% | 10,477 | 572.30% |
| Investment/Interest Income | 300,000 | 125,000 | 38,557 | 204,261 | 63.41% | 167,643 | 21.84% |
| TOTAL: Sanitation Fund (Major) | 15,772,542 | 6,571,893 | 1,388,108 | 7,160,116 | 8.95% | 6,649,608 | 7.68% |

**SUMMARY OF MAJOR FUND EXPENDITURES VS. BUDGET
VS. BUDGET, FYE 2025 - AS OF NOVEMBER 30, 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 | 114,184,166 | 47,576,736 | 8,722,425 | 45,984,061 | -3.35% | 44,219,059 | 3.99% |
| Capital Fund | 91,782,883 | 38,242,868 | 6,491,924 | 19,478,076 | -49.07% | 14,661,432 | 32.85% |
| Norman Forward Fund | 17,959,550 | 7,483,146 | 149,319 | 6,336,663 | -15.32% | 15,265,687 | -58.49% |
| Westwood Fund | 2,891,814 | 1,204,923 | 145,022 | 1,349,104 | 11.97% | 1,462,734 | -7.77% |
| Water Fund | 81,527,761 | 33,969,900 | 1,892,376 | 13,627,424 | -59.88% | 8,566,483 | 59.08% |
| Water Reclamation Fund | 48,361,285 | 20,150,535 | 2,214,610 | 7,718,580 | -61.70% | 6,003,254 | 28.57% |
| Sanitation Fund | 23,788,070 | 9,911,696 | 1,011,034 | 6,817,965 | -31.21% | 7,427,427 | -8.21% |
| | (Adjusted Budget) | | | | | | |

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

GENERAL FUND:
As of November 30, 2024

| | Original Budget - Annual | Adjusted budget - Annual | YTD Actual - 5 Month | Unencumb Balance |
|--------------------------------------|---|---|---------------------------------|-----------------------------|
| Beginning Fund Balance | 13,085,592 | 18,254,616 | \$ 18,254,616 | |
| REVENUES: | | | | |
| Revenue | 101,595,809 | 101,608,137 | 38,596,668 | |
| Transfers In | 6,851,563 | 6,931,133 | 2,934,388 | |
| Total Revenue | <u>108,447,372</u> | <u>108,539,270</u> | <u>41,531,056</u> | |
| EXPENDITURES: | | | | |
| Salary / Benefits | 74,366,152 | 74,320,902 | 32,116,700 | 42,204,202 |
| Supplies / Materials | 8,350,129 | 9,348,931 | 2,318,344 | 6,283,901 |
| Services / Maintenance | 15,784,613 | 18,775,167 | 7,169,925 | 9,007,973 |
| Internal Services | 4,611,013 | 4,608,305 | 1,624,399 | 2,983,906 |
| Capital Equipment | 4,255,378 | 6,530,310 | 2,408,249 | 1,934,610 |
| Capital Project | - | 357,777 | 245,286 | 112,490 |
| Transfers Out | 1,276,322 | 242,775 | 101,156 | 141,619 |
| Employee Turnover Savings | (800,000) | (800,000) | | |
| Supplies/Materials/Svs/Maint Savings | - | - | | |
| Total Expenditures | <u>107,843,607</u> | <u>113,384,167</u> | <u>45,984,059</u> | <u>62,668,701</u> |
| Net Difference | <u>603,765</u> | <u>(4,844,897)</u> | <u>(4,453,003)</u> | |
| Ending Fund Balance | <u>\$ 13,689,357</u> | <u>\$ 13,409,719</u> | <u>\$ 13,801,613</u> | |

RAINY DAY FUND:
As of November 30, 2024

| | <u>Original Budget - Annual</u> | <u>Adjusted budget - Annual</u> | <u>YTD Actual - 5 Month</u> |
|------------------------|---|---|---------------------------------|
| Beginning Fund Balance | \$ 4,567,988 | \$ 4,750,438 | \$ 4,750,438 |
| REVENUES: | | | |
| Revenue | 50,000 | 50,000 | 95,692 |
| Transfers In | - | - | - |
| Total Revenue | <u>50,000</u> | <u>50,000</u> | <u>95,692</u> |
| EXPENDITURES: | | | |
| Transfers Out | - | - | - |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Difference | <u>50,000</u> | <u>50,000</u> | <u>95,692</u> |
| Ending Fund Balance | <u>\$ 4,617,988</u> | <u>\$ 4,800,438</u> | <u>\$ 4,846,130</u> |
| Rainy Day Target - 4% | | | 4,102,187 |

PUBLIC SAFETY SALES TAX FUND:
As of November 30, 2024

| | Original Budget - Annual | Adjusted budget - Annual | YTD Actual - 5 Month | Unencumb Balance |
|------------------------|-----------------------------|-----------------------------|-------------------------|---------------------|
| Beginning Fund Balance | \$ - | \$ 2,412,355 | \$ 2,412,355 | |
| REVENUES: | | | | |
| Revenue | 15,621,717 | 15,621,717 | 6,068,021 | |
| Transfers In | 282,955 | 282,955 | 117,898 | |
| Total Revenue | <u>15,904,672</u> | <u>15,904,672</u> | <u>6,185,919</u> | |
| EXPENDITURES: | | | | |
| Salary / Benefits | 11,741,528 | 11,741,528 | 5,009,709 | 6,731,819 |
| Supplies / Materials | 699,584 | 744,419 | 193,081 | 501,741 |
| Services / Maintenance | 307,543 | 357,271 | 133,345 | 168,778 |
| Internal Services | 387,258 | 387,258 | 137,789 | 249,469 |
| Capital Equipment | 383,770 | 2,354,015 | 457,053 | 107,918 |
| Capital Project | - | 3,600,221 | 560,494 | 2,893,294 |
| Debt Service | 2,384,989 | 2,384,989 | 1,190,710 | 1,194,279 |
| Transfers Out | - | - | - | - |
| Total Expenditures | <u>15,904,672</u> | <u>21,569,701</u> | <u>7,682,181</u> | <u>11,847,298</u> |
| Net Difference | <u>-</u> | <u>(5,665,029)</u> | <u>(1,496,262)</u> | |
| Ending Fund Balance | <u>\$ -</u> | <u>\$ (3,252,674)</u> | <u>\$ 916,093</u> | |

ROOM TAX FUND:
As of November 30, 2024

| | Original Budget - Annual | Adjusted budget - Annual | YTD Actual - 5 Month | Unencumb Balance |
|------------------------|---|---|---------------------------------|-----------------------------|
| Beginning Fund Balance | \$ 925,378 | \$ 1,236,170 | \$ 1,236,170 | |
| REVENUES: | | | | |
| Revenue | 3,721,250 | 3,750,490 | 1,893,774 | |
| Transfers In | - | - | - | |
| Total Revenue | <u>3,721,250</u> | <u>3,750,490</u> | <u>1,893,774</u> | |
| EXPENDITURES: | | | | |
| Services / Maintenance | 3,012,188 | 3,062,813 | 1,506,094 | 50,000 |
| Internal Services | 148,750 | 148,750 | 63,412 | 85,338 |
| Capital Projects | 250,000 | 563,536 | 73,503 | 464,198 |
| Debt Service | 430,641 | 430,641 | 213,861 | 216,780 |
| Transfers Out | - | - | - | - |
| Total Expenditures | <u>3,841,579</u> | <u>4,205,740</u> | <u>1,856,870</u> | <u>816,316</u> |
| Net Difference | <u>(120,329)</u> | <u>(455,250)</u> | <u>36,904</u> | |
| Ending Fund Balance | <u>\$ 805,049</u> | <u>\$ 780,920</u> | <u>\$ 1,273,074</u> | |

**WESTWOOD FUND:
As of November 30, 2024**

| | Original Budget - Annual | Adjusted budget - Annual | YTD Actual - 5 Month | Unencumb Balance |
|---------------------------|---|---|---------------------------------|-----------------------------|
| Beginning Fund Balance | \$ 452,760 | \$ 7,248 | \$ 7,248 | |
| REVENUES: | | | | |
| Revenue | 2,718,000 | 2,718,000 | 950,207 | |
| Transfers In | 131,745 | 131,745 | 54,894 | |
| Total Revenue | <u>2,849,745</u> | <u>2,849,745</u> | <u>1,005,101</u> | |
| EXPENDITURES: | | | | |
| Salary / Benefits | 1,718,660 | 1,718,660 | 965,899 | 752,761 |
| Supplies / Materials | 613,279 | 625,592 | 196,176 | 366,698 |
| Services / Maintenance | 350,096 | 361,832 | 154,214 | 158,858 |
| Internal Services | 66,731 | 66,731 | 32,815 | 33,916 |
| 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>1,349,104</u> | <u>1,428,177</u> |
| Net Difference | <u>111,615</u> | <u>34,752</u> | <u>(344,003)</u> | |
| Ending Fund Balance | <u>\$ 564,375</u> | <u>\$ 42,000</u> | <u>\$ (336,755)</u> | |

WATER FUND:
As of November 30, 2024

| | Original Budget - Annual | Adjusted budget - Annual | YTD Actual - 5 Month | Unencumb Balance |
|---------------------------|-----------------------------|--------------------------------|-------------------------|---------------------|
| Beginning Fund Balance | \$ 5,133,195 | \$ 40,234,137 | \$ 40,234,137 | |
| REVENUES: | | | | |
| Revenue | 33,246,367 | 33,246,367 | 17,619,841 | |
| Transfers In | - | - | - | |
| Total Revenue | <u>33,246,367</u> | <u>33,246,367</u> | <u>17,619,841</u> | |
| EXPENDITURES: | | | | |
| Salary / Benefits | 5,412,415 | 5,412,415 | 2,402,695 | 3,009,720 |
| Supplies / Materials | 3,536,083 | 4,092,490 | 1,617,015 | 2,382,840 |
| Services / Maintenance | 3,381,334 | 3,438,805 | 1,127,682 | 2,114,194 |
| Internal Services | 407,875 | 415,924 | 154,470 | 261,454 |
| Cost Allocation | 2,263,000 | 2,263,000 | 789,678 | 1,473,322 |
| Capital Equipment | 393,115 | 479,146 | 167,005 | 100,908 |
| Capital Projects | 14,053,000 | 57,676,831 | 3,992,767 | 34,501,396 |
| Debt Service | 6,206,701 | 6,206,701 | 763,552 | 5,443,149 |
| Transfers Out | 1,542,448 | 1,542,448 | 2,547,687 | (1,005,239) |
| Employee Turnover Savings | (81,186) | (81,186) | | |
| Total Expenditures | <u>37,114,785</u> | <u>81,446,574</u> | <u>13,562,551</u> | <u>48,281,744</u> |
| Net Difference | <u>(3,868,418)</u> | <u>(48,200,207)</u> | 4,057,290 | |
| Ending Fund Balance | <u>\$ 1,264,777</u> | <u>\$ (7,966,070)</u> | <u>\$ 44,291,427</u> | |

WATER RECLAMATION FUND:
As of November 30, 2024

| | Original Budget - Annual | Adjusted budget - Annual | YTD Actual - 5 Month | Unencumb Balance |
|---------------------------|-----------------------------|--------------------------------|-------------------------|---------------------|
| Beginning Fund Balance | \$ 5,856,882 | \$ 7,867,669 | \$ 7,867,669 | |
| REVENUES: | | | | |
| Revenue | 12,332,708 | 12,332,708 | 5,565,523 | |
| Transfers In | - | - | - | |
| Total Revenue | <u>12,332,708</u> | <u>12,332,708</u> | <u>5,565,523</u> | |
| EXPENDITURES: | | | | |
| Salary / Benefits | 4,189,832 | 4,189,832 | 1,756,977 | 2,432,855 |
| Supplies / Materials | 776,441 | 868,223 | 370,122 | 470,835 |
| Services / Maintenance | 1,544,277 | 2,003,895 | 689,305 | 821,781 |
| Internal Services | 290,909 | 290,909 | 88,161 | 202,748 |
| Cost Allocation | 2,300,118 | 2,300,118 | 776,372 | 1,523,746 |
| Capital Equipment | 1,016,000 | 1,016,705 | 886,312 | 129,689 |
| Capital Projects | 3,800,000 | 11,400,045 | 372,100 | 3,951,083 |
| Debt Service | 2,311,510 | 2,311,510 | 110,950 | 2,200,559 |
| Transfers Out | 571,250 | 571,250 | 488,021 | 83,229 |
| Employee Turnover Savings | (62,847) | (62,847) | | |
| Total Expenditures | <u>16,737,490</u> | <u>24,889,640</u> | <u>5,538,320</u> | <u>11,816,525</u> |
| Net Difference | <u>(4,404,782)</u> | <u>(12,556,932)</u> | <u>27,203</u> | |
| Ending Fund Balance | <u>\$ 1,452,100</u> | <u>\$ (4,689,263)</u> | <u>\$ 7,894,872</u> | |

SEWER MAINTENANCE FUND:
As of November 30, 2024

| | Original Budget - Annual | Adjusted budget - Annual | YTD Actual - 5 Month | Unencumb Balance |
|---------------------------|-----------------------------|--------------------------------|-------------------------|---------------------|
| Beginning Fund Balance | \$ 3,851,676 | \$ 18,604,265 | \$ 18,604,265 | |
| REVENUES: | | | | |
| Revenue | 3,155,110 | 3,155,110 | 1,727,077 | |
| Transfers In | - | - | - | |
| Total Revenue | <u>3,155,110</u> | <u>3,155,110</u> | <u>1,727,077</u> | |
| EXPENDITURES: | | | | |
| Salary / Benefits | 67,303 | 67,303 | 28,026 | 39,277 |
| Supplies / Materials | 4,513 | 4,513 | 1,201 | 3,312 |
| Services / Maintenance | 3,525 | 3,525 | 468 | 3,057 |
| Internal Services | 2,543 | 2,543 | 582 | 1,961 |
| Cost Allocation | - | - | - | - |
| Capital Equipment | - | - | - | - |
| Capital Projects | 5,880,000 | 19,557,647 | 1,781,730 | 15,131,857 |
| Transfers Out | - | - | - | - |
| Audit Adjustments | - | - | - | - |
| Employee Turnover Savings | - | - | - | - |
| Total Expenditures | <u>5,957,884</u> | <u>19,635,531</u> | <u>1,812,007</u> | <u>15,179,464</u> |
| Net Difference | <u>(2,802,774)</u> | <u>(16,480,421)</u> | <u>(84,930)</u> | |
| Ending Fund Balance | <u>\$ 1,048,902</u> | <u>\$ 2,123,844</u> | <u>\$ 18,519,335</u> | |

NEW DEVELOPMENT EXCISE FUND:
As of November 30, 2024

| | Original Budget - Annual | Adjusted budget - Annual | YTD Actual - 5 Month | Unencumb Balance |
|------------------------|-----------------------------|--------------------------------|-------------------------|---------------------|
| Beginning Fund Balance | \$ 4,568,028 | \$ 1,331,340 | \$ 1,331,340 | |
| REVENUES: | | | | |
| Revenue | 1,470,000 | 1,470,000 | 546,256 | |
| Transfers In | - | - | - | |
| Total Revenue | <u>1,470,000</u> | <u>1,470,000</u> | <u>546,256</u> | |
| EXPENDITURES: | | | | |
| Services / Maintenance | - | - | - | - |
| Capital Projects | - | 1,870,128 | 222,959 | 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>329,343</u> | <u>3,303,642</u> |
| Net Difference | <u>(433,141)</u> | <u>(2,303,269)</u> | <u>216,913</u> | |
| Ending Fund Balance | <u>\$ 4,134,887</u> | <u>\$ (971,929)</u> | <u>\$ 1,548,253</u> | |

SANITATION FUND:
As of November 30, 2024

| | Original Budget - Annual | Adjusted budget - Annual | YTD Actual - 5 Month | Unencumb Balance |
|------------------------|-----------------------------|--------------------------------|-------------------------|---------------------|
| Beginning Fund Balance | \$ 4,207,683 | \$ 11,866,687 | \$ 11,866,687 | |
| REVENUES: | | | | |
| Revenue | 16,938,201 | 16,938,201 | 7,554,836 | |
| Transfers In | - | - | - | |
| Total Revenue | <u>16,938,201</u> | <u>16,938,201</u> | <u>7,554,836</u> | |
| EXPENDITURES: | | | | |
| Salary / Benefits | 5,321,631 | 5,321,631 | 2,736,278 | 2,585,353 |
| Supplies / Materials | 1,482,365 | 1,482,365 | 408,835 | 1,073,530 |
| Services / Maintenance | 5,193,569 | 5,209,766 | 1,107,429 | 4,085,121 |
| Internal Services | 1,115,110 | 1,115,110 | 349,589 | 765,521 |
| Cost Allocation | 2,239,919 | 2,239,919 | 761,692 | 1,478,227 |
| Capital Equipment | 3,004,955 | 4,941,147 | 1,331,062 | 563,765 |
| Capital Projects | 600,000 | 3,478,131 | 75,849 | 3,270,276 |
| Debt Service | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenditures | <u>18,957,549</u> | <u>23,788,069</u> | <u>6,770,734</u> | <u>13,821,793</u> |
| Net Difference | <u>(2,019,348)</u> | <u>(6,849,868)</u> | <u>784,102</u> | |
| Ending Fund Balance | <u>\$ 2,188,335</u> | <u>\$ 5,016,819</u> | <u>\$ 12,650,789</u> | |

CAPITAL FUND:
As of November 30, 2024

| | Original Budget - Annual | Adjusted budget - Annual | YTD Actual - 5 Month | Unencumb Balance |
|------------------------|-----------------------------|--------------------------------|-------------------------|---------------------|
| | \$ 26,006,915 | \$ 78,977,483 | \$ 78,977,483 | |
| REVENUES: | | | | |
| Revenue | 44,212,533 | 44,212,533 | 8,176,955 | |
| Transfers In | - | - | 2,155,000 | |
| Total Revenue | <u>44,212,533</u> | <u>44,212,533</u> | <u>10,331,955</u> | |
| EXPENDITURES: | | | | |
| Salary / Benefits | 1,295,180 | 1,295,180 | 464,967 | 830,213 |
| Supplies / Materials | - | - | - | - |
| Services / Maintenance | 23,552 | 63,553 | 20,447 | 15,858 |
| Internal Services | 378 | 7,053 | 3,011 | 4,042 |
| Capital Equipment | - | - | - | - |
| Capital Projects | 26,973,813 | 82,577,619 | 13,764,465 | 57,487,627 |
| Debt Service | - | - | - | - |
| Transfers Out | 4,481,643 | 7,839,478 | 5,225,186 | 2,614,292 |
| Total Expenditures | <u>32,774,566</u> | <u>91,782,883</u> | <u>19,478,076</u> | <u>60,952,032</u> |
| Net Difference | <u>11,437,967</u> | <u>(47,570,350)</u> | <u>(9,146,121)</u> | |
| Ending Fund Balance | <u>\$ 37,444,882</u> | <u>\$ 31,407,133</u> | <u>\$ 69,831,362</u> | |

NORMAN FORWARD SALES TAX FUND:
As of November 30, 2024

| | Original Budget - Annual | Adjusted budget - Annual | YTD Actual - 5 Month | Unencumb Balance |
|------------------------|-------------------------------------|---|---------------------------------|-----------------------------|
| | \$ 1,287,576 | \$ 8,343,566 | \$ 8,343,566 | |
| REVENUES: | | | | |
| Revenue | 15,309,932 | 15,309,932 | 6,101,772 | |
| Transfers In | - | - | - | |
| Total Revenue | <u>15,309,932</u> | <u>15,309,932</u> | <u>6,101,772</u> | |
| EXPENDITURES: | | | | |
| Salary / Benefits | - | - | - | - |
| Supplies / Materials | - | - | - | - |
| Services / Maintenance | - | - | - | - |
| Internal Services | - | - | - | - |
| Capital Projects | 730,000 | 7,821,724 | 1,420,064 | 3,827,749 |
| Debt Service | 9,709,680 | 9,709,679 | 4,738,204 | 4,971,475 |
| Transfers Out | 428,147 | 428,147 | 178,395 | 249,752 |
| Total Expenditures | <u>10,867,827</u> | <u>17,959,550</u> | <u>6,336,663</u> | <u>9,048,976</u> |
| Net Difference | <u>4,442,105</u> | <u>(2,649,618)</u> | <u>(234,891)</u> | |
| Ending Fund Balance | <u>\$ 5,729,681</u> | <u>\$ 5,693,948</u> | <u>\$ 8,108,675</u> | |

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 |
| 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 |
| 23-29000 | 23730241-44741 | 50,000.00 | 11/26/2024 | 17 | | feasibility study for an Art Center for the Norman Arts Council |
| 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 |
| 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 |
| 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 |
| 226-331343 | 2266021-43117 | 6,000.00 | 11/26/2024 | 13 | ASPCA grant to reimb waived/reduced fee adoption event & assoc costs |

GENERAL FUND EXPENDITURES VS. BUDGET YTD

| FOR 2025 05 | | | | | | | | |
|---------------------------|-----------------|------------------|----------------|--------------|------------|------------------|----------|--|
| | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ | AVAILABLE BUDGET | PCT USED | |
| 10 Council-Manager | | | | | | | | |
| AA Salaries & Benefits | 2,205,227 | 108,353 | 2,313,580 | 912,079.99 | .00 | 1,401,500.01 | 39.4% | |
| AB Supplies & Materials | 205,740 | 3,650 | 209,390 | 41,659.00 | .04 | 167,730.96 | 19.9% | |
| AC Services & Maint | 2,685,035 | 516,225 | 3,201,260 | 1,029,872.25 | 375,852.81 | 1,795,534.66 | 43.9% | |
| AD Internal Serv/Maint | 128,730 | 0 | 128,730 | 33,230.79 | .00 | 95,499.21 | 25.8% | |
| 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 | 643,274 | 6,056,957 | 2,022,369.80 | 385,371.61 | 3,649,215.84 | 39.8% | |
| 20 City Clerk | | | | | | | | |
| AA Salaries & Benefits | 625,715 | 0 | 625,715 | 293,116.33 | .00 | 332,598.67 | 46.8% | |
| AB Supplies & Materials | 6,090 | 0 | 6,090 | 1,343.32 | 39.65 | 4,707.03 | 22.7% | |
| AC Services & Maint | 802,612 | -359,736 | 442,876 | 101,234.25 | 138,437.51 | 203,204.08 | 54.1% | |
| AD Internal Serv/Maint | 248,907 | -218,608 | 30,299 | 11,367.87 | .00 | 18,931.13 | 37.5% | |
| 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 | 419,349.77 | 138,496.42 | 559,452.91 | 49.9% | |
| 21 Municipal Court | | | | | | | | |
| AA Salaries & Benefits | 1,300,034 | 0 | 1,300,034 | 544,908.79 | .00 | 755,125.21 | 41.9% | |
| AB Supplies & Materials | 14,727 | 1,000 | 15,727 | 3,236.57 | 1,000.00 | 11,490.43 | 26.9% | |
| AC Services & Maint | 69,415 | 1,315 | 70,730 | 12,825.05 | .00 | 57,904.95 | 18.1% | |
| AD Internal Serv/Maint | 47,722 | 0 | 47,722 | 19,420.86 | .00 | 28,301.14 | 40.7% | |
| 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 | 580,391.27 | 1,000.00 | 879,791.73 | 39.8% | |
| 22 Legal | | | | | | | | |
| AA Salaries & Benefits | 1,324,314 | 0 | 1,324,314 | 566,450.45 | .00 | 757,863.55 | 42.8% | |
| 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 | 163,209.75 | 50.00 | 116,409.25 | 58.4% | |
| AD Internal Serv/Maint | 37,562 | 0 | 37,562 | 15,788.86 | .00 | 21,773.14 | 42.0% | |

GENERAL FUND EXPENDITURES VS. BUDGET YTD

| FOR 2025 05 | | | | | | | |
|-------------------------------------|-----------------|------------------|----------------|--------------|------------|------------------|----------|
| | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ | AVAILABLE BUDGET | PCT USED |
| 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 | 749,186.66 | 207.17 | 909,399.17 | 45.2% |
| 23 Information Technology | | | | | | | |
| AA Salaries & Benefits | 2,385,644 | 0 | 2,385,644 | 1,051,460.70 | .00 | 1,334,183.30 | 44.1% |
| AB Supplies & Materials | 55,669 | 19,430 | 75,099 | 16,153.83 | 29,007.36 | 29,938.27 | 60.1% |
| AC Services & Maint | 1,946,208 | 88,209 | 2,034,417 | 1,215,630.72 | 404,267.35 | 414,518.45 | 79.6% |
| AD Internal Serv/Maint | 46,646 | 0 | 46,646 | 16,360.73 | .00 | 30,285.27 | 35.1% |
| AF Capital Equipment | 103,750 | 57,051 | 160,801 | 25,069.42 | 62,448.23 | 73,282.88 | 54.4% |
| TOTAL Information Technology | 4,537,917 | 164,690 | 4,702,607 | 2,324,675.40 | 495,722.94 | 1,882,208.17 | 60.0% |
| 30 Finance | | | | | | | |
| AA Salaries & Benefits | 2,191,263 | 0 | 2,191,263 | 944,433.66 | .00 | 1,246,829.34 | 43.1% |
| AB Supplies & Materials | 25,910 | 6,233 | 32,143 | 22,304.67 | 138.49 | 9,699.83 | 69.8% |
| AC Services & Maint | 1,136,363 | 38,162 | 1,174,525 | 488,299.72 | 82,446.23 | 603,778.61 | 48.6% |
| AD Internal Serv/Maint | 225,945 | -8,049 | 217,896 | 65,459.18 | .00 | 152,436.82 | 30.0% |
| AF Capital Equipment | 12,250 | 23 | 12,273 | .00 | 23.14 | 12,250.00 | .2% |
| AI Interfund Transfers | 242,775 | 0 | 242,775 | 101,156.25 | .00 | 141,618.75 | 41.7% |
| TOTAL Finance | 3,834,506 | 36,369 | 3,870,875 | 1,621,653.48 | 82,607.86 | 2,166,613.35 | 44.0% |
| 31 Human Resources | | | | | | | |
| AA Salaries & Benefits | 1,022,692 | -98,353 | 924,339 | 335,076.13 | .00 | 589,262.87 | 36.3% |
| AB Supplies & Materials | 55,847 | 941 | 56,788 | 15,294.43 | 941.08 | 40,552.57 | 28.6% |
| AC Services & Maint | 418,895 | 7,574 | 426,469 | 87,284.23 | 7,573.56 | 331,610.77 | 22.2% |
| AD Internal Serv/Maint | 55,507 | 0 | 55,507 | 21,370.32 | .00 | 34,136.68 | 38.5% |
| 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 | 459,025.11 | 11,157.99 | 1,015,812.89 | 31.6% |
| 40 Current and Long Planning | | | | | | | |

GENERAL FUND EXPENDITURES VS. BUDGET YTD

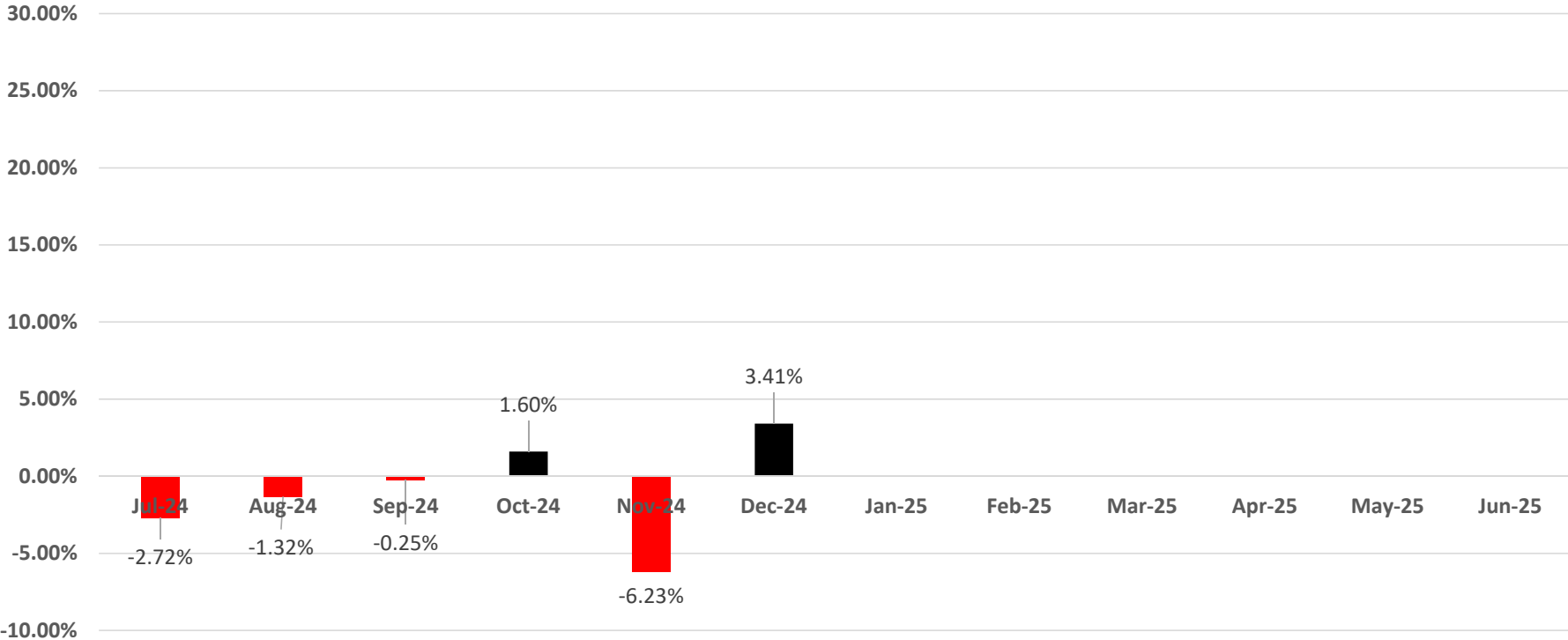
| FOR 2025 05 | | | | | | | | |
|----------------------------------|--|-------------------|------------------|-------------------|----------------------|---------------------|----------------------|--------------|
| 40 | Current and Long Planning | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ | AVAILABLE BUDGET | PCT USED |
| AA | Salaries & Benefits | 3,923,937 | 0 | 3,923,937 | 1,779,475.27 | .00 | 2,144,461.73 | 45.3% |
| AB | Supplies & Materials | 49,822 | 5,448 | 55,270 | 21,632.68 | 62.60 | 33,575.21 | 39.3% |
| AC | Services & Maint | 351,453 | 11,761 | 363,214 | 148,084.06 | 8,786.08 | 206,344.30 | 43.2% |
| AD | Internal Serv/Maint | 180,627 | 5,344 | 185,971 | 86,473.27 | .00 | 99,497.73 | 46.5% |
| 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 | 2,040,116.30 | 57,032.65 | 2,517,304.97 | 45.4% |
| 50 Public works | | | | | | | | |
| AA | Salaries & Benefits | 10,660,121 | 0 | 10,660,121 | 4,258,569.00 | .00 | 6,401,552.00 | 39.9% |
| AB | Supplies & Materials | 5,596,835 | 648,385 | 6,245,220 | 1,283,074.68 | 387,874.34 | 4,574,270.59 | 26.8% |
| AC | Services & Maint | 3,890,641 | 294,437 | 4,185,078 | 1,333,565.58 | 394,122.54 | 2,457,389.76 | 41.3% |
| AD | Internal Serv/Maint | 830,572 | 0 | 830,572 | 298,981.28 | .00 | 531,590.72 | 36.0% |
| AF | Capital Equipment | 707,548 | 699,656 | 1,407,204 | 614,869.85 | 419,531.92 | 372,802.20 | 73.5% |
| | TOTAL Public Works | 21,685,717 | 1,642,477 | 23,328,194 | 7,789,060.39 | 1,201,528.80 | 14,337,605.27 | 38.5% |
| 60 Police Department | | | | | | | | |
| AA | Salaries & Benefits | 24,676,971 | -55,250 | 24,621,721 | 10,945,570.14 | .00 | 13,676,150.86 | 44.5% |
| AB | Supplies & Materials | 1,136,112 | 191,643 | 1,327,755 | 446,408.09 | 209,881.19 | 671,465.43 | 49.4% |
| AC | Services & Maint | 2,163,106 | 622,218 | 2,785,324 | 995,309.69 | 560,465.50 | 1,229,548.93 | 55.9% |
| AD | Internal Serv/Maint | 1,431,391 | 0 | 1,431,391 | 444,360.79 | .00 | 987,030.21 | 31.0% |
| AF | Capital Equipment | 1,825,112 | 571,434 | 2,396,546 | 1,011,812.70 | 838,273.86 | 546,459.43 | 77.2% |
| | TOTAL Police Department | 31,232,692 | 1,330,045 | 32,562,737 | 13,843,461.41 | 1,608,620.55 | 17,110,654.86 | 47.5% |
| 64 Fire Department | | | | | | | | |
| AA | Salaries & Benefits | 18,497,916 | 0 | 18,497,916 | 8,047,900.59 | .00 | 10,450,015.41 | 43.5% |
| AB | Supplies & Materials | 329,969 | 86,321 | 416,290 | 171,796.48 | 73,733.97 | 170,759.75 | 59.0% |
| AC | Services & Maint | 479,210 | 31,755 | 510,965 | 211,206.92 | 73,940.99 | 225,816.93 | 55.8% |
| AD | Internal Serv/Maint | 702,807 | 0 | 702,807 | 266,663.06 | .00 | 436,143.94 | 37.9% |
| AF | Capital Equipment | 719,526 | 544,668 | 1,264,194 | 402,129.94 | 526,139.91 | 335,923.70 | 73.4% |
| | TOTAL Fire Department | 20,729,428 | 662,744 | 21,392,172 | 9,099,696.99 | 673,814.87 | 11,618,659.73 | 45.7% |
| 70 Parks & Recreation | | | | | | | | |

GENERAL FUND EXPENDITURES VS. BUDGET YTD

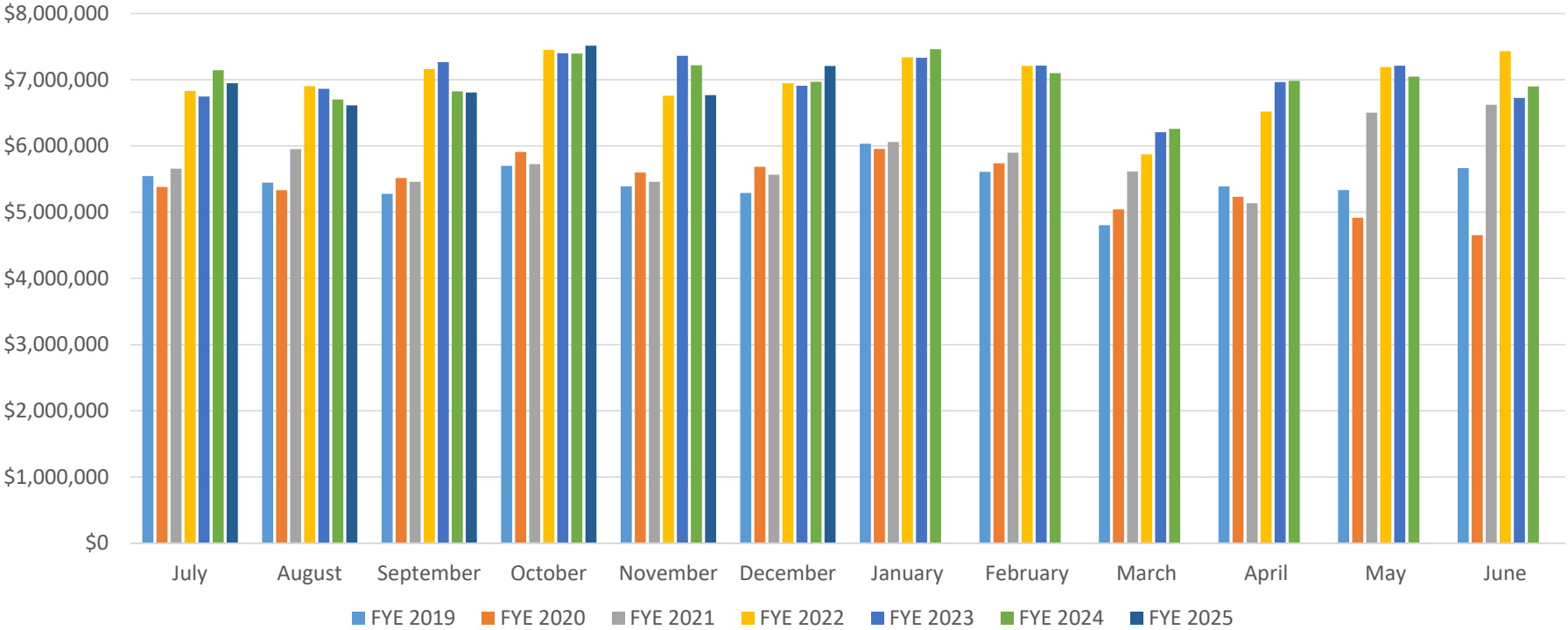
| FOR 2025 05 | | | | | | | | |
|-------------|-------------------------------------|--------------------|------------------|--------------------|----------------------|---------------------|----------------------|--------------|
| 70 | Parks & Recreation | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ | AVAILABLE BUDGET | PCT USED |
| | AA Salaries & Benefits | 5,552,318 | 0 | 5,552,318 | 2,437,658.60 | .00 | 3,114,659.40 | 43.9% |
| | AB Supplies & Materials | 860,410 | 35,750 | 896,160 | 293,545.90 | 44,048.62 | 558,565.78 | 37.7% |
| | AC Services & Maint | 2,595,603 | 705,038 | 3,300,641 | 1,383,403.11 | 552,916.28 | 1,364,321.87 | 58.7% |
| | AD Internal Serv/Maint | 674,594 | 218,608 | 893,202 | 344,922.40 | .00 | 548,279.60 | 38.6% |
| | AF Capital Equipment | 559,991 | 372,811 | 932,802 | 330,257.92 | 280,511.37 | 322,032.47 | 65.5% |
| | AG Capital Projects | 0 | 357,777 | 357,777 | 245,286.23 | .00 | 112,490.47 | 68.6% |
| | TOTAL Parks & Recreation | 10,242,916 | 1,689,984 | 11,932,900 | 5,035,074.16 | 877,476.27 | 6,020,349.59 | 49.5% |
| | GRAND TOTAL | 108,643,604 | 5,540,562 | 114,184,166 | 45,984,060.74 | 5,533,037.13 | 62,667,068.48 | 45.1% |

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

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 | -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 | n/a | n/a |

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 | | |