



**CITY OF NORMAN, OK**  
**CITY COUNCIL FINANCE COMMITTEE MEETING**  
Municipal Building, Executive Conference Room, 201 West Gray, Norman,  
OK 73069  
Thursday, August 21, 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 MONTHLY REVENUE AND EXPENDITURE REPORTS.

### **ADJOURNMENT**

**SUMMARY OF MAJOR GENERAL FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF JULY 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
<b>Sales Tax</b>	56,283,247	4,450,879	4,348,999	4,348,999	-2.29%	4,566,323	-4.76%
<b>Use Tax</b>	12,979,200	924,638	899,334	899,334	-2.74%	1,006,459	-10.64%
<b>Franchise Taxes/Fees</b>	7,589,409	624,244	603,881	603,881	-3.26%	517,291	16.74%
<b>Licenses and Permits</b>	1,021,610	60,724	86,474	86,474	42.40%	69,455	24.50%
<b>Shared (Other) Taxes</b>	3,492,545	291,045	153,653	153,653	-47.21%	128,634	19.45%
<b>Fines and Forfeitures</b>	1,293,876	107,823	169,256	169,256	56.98%	128,949	31.26%
<b>Investment/Interest Income</b>	201,020	16,752	44,628	44,628	166.41%	48,842	-8.63%
<b>TOTAL: General Fund (Major)</b>	82,860,907	6,476,106	6,306,225	6,306,225	-2.62%	6,465,953	-2.47%

**SUMMARY OF MAJOR CAPITAL PROJECT FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF JULY 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
<b>Sales Tax</b>	17,512,533	1,384,891	1,323,608	1,323,608	-4.43%	1,389,751	-4.76%
<b>Investment/Interest Income</b>	700,000	58,333	177,599	177,599	204.46%	254,839	-30.31%
<b>TOTAL: Capital Fund (Major)</b>	18,212,533	1,443,224	1,501,207	1,501,207	4.02%	1,644,589	-8.72%

**SUMMARY OF MAJOR NORMAN FORWARD FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF JULY 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
<b>Sales Tax</b>	12,928,778	1,022,408	945,435	945,435	-7.53%	992,679	-4.76%
<b>Use Tax</b>	1,966,154	140,068.81	149,889	149,889	7.01%	167,743	-10.64%
<b>Investment/Interest Income</b>	15,000	1,250	19,539	19,539	1463.15%	15,182	28.70%
<b>TOTAL: Capital Fund (Major)</b>	14,909,932	1,163,727	1,114,863	1,114,863	-4.20%	1,175,604	-5.17%

**SUMMARY OF MAJOR ROOM TAX FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF JULY 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	3,947,369	328,947	350,029	350,029	6.41%	285,242	22.71%
Investment/Interest Income	2,500	208	2,669	2,669	1180.93%	3,365	-20.70%
<b>TOTAL: Room Tax Fund</b>	<b>3,949,869</b>	<b>329,156</b>	<b>352,698</b>	<b>352,698</b>	<b>7.15%</b>	<b>288,607</b>	<b>22.21%</b>

**SUMMARY OF MAJOR WESTWOOD FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF JULY 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	76,877	59,262	59,262	-22.91%	41,555	42.61%
Golf Driving Range	150,000	19,268	21,667	21,667	12.45%	14,266	51.88%
Golf Carts	300,000	39,044	32,965	32,965	-15.57%	23,507	40.24%
Swimming Pool	965,000	276,453	192,935	192,935	-30.21%	158,236	21.93%
<b>TOTAL: Westwood Fund (Major)</b>	<b>2,015,000</b>	<b>411,643</b>	<b>306,829</b>	<b>306,829</b>	<b>-25.46%</b>	<b>237,563</b>	<b>29.16%</b>

**SUMMARY OF MAJOR WATER FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF JULY 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	23,043,066	2,300,389	1,960,964	1,960,964	-14.76%	2,279,812	-13.99%
User Fees-Commercial	3,797,441	316,453	388,168	388,168	22.66%	365,752	6.13%
User Fees-Industrial	437,374	36,448	22,118	22,118	-39.32%	29,011	-23.76%
User Fees-Institutional	1,212,093	101,008	54,928	54,928	-45.62%	91,190	-39.76%
Connection Fees	865,946	72,162	70,002	70,002	-2.99%	69,501	0.72%
Capital Improvement Charges	1,450,370	120,864	133,054	133,054	10.09%	131,615	1.09%
Investment/Interest Income	120,000	10,000	151,552	151,552	1415.52%	155,685	-2.66%
<b>TOTAL: Water Fund (Major)</b>	<b>30,926,290</b>	<b>2,957,325</b>	<b>2,780,786</b>	<b>2,780,786</b>	<b>-5.97%</b>	<b>3,122,566</b>	<b>-10.95%</b>

**SUMMARY OF MAJOR WATER RECLAMATION FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF JULY 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
<b>User Fees-Residential</b>	7,889,484	657,457	702,862	702,862	6.91%	701,524	0.19%
<b>User Fees-Commercial</b>	1,512,074	126,006	154,793	154,793	22.85%	150,071	3.15%
<b>User Fees-Industrial</b>	186,597	15,550	8,219	8,219	-47.15%	10,304	-20.24%
<b>User Fees-Institutional</b>	1,132,634	94,386	73,921	73,921	-21.68%	74,041	-0.16%
<b>Capital Improvement Charges</b>	866,285	72,190	81,387	81,387	12.74%	79,869	1.90%
<b>Investment/Interest Income</b>	120,000	10,000	89,950	89,950	799.50%	29,775	202.10%
<b>TOTAL: Water Reclamation Fund (Major)</b>	11,707,074	975,590	1,111,132	1,111,132	13.89%	1,045,583	6.27%

**SUMMARY OF MAJOR SEWER MAINTENANCE FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF JULY 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
<b>Sewer Maintenance Fee</b>	14,709,667	1,215,180	1,263,902	1,263,902	4.01%	274,211	360.92%
<b>TOTAL: Sewer Maintenance Fund (Major)</b>	14,709,667	1,215,180	1,263,902	1,263,902	4.01%	274,211	360.92%

**SUMMARY OF MAJOR NEW DEVELOPMENT EXCISE FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF JULY 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
<b>WW Excise Tax (Residential)</b>	1,100,000	85,379	67,718	67,718	-20.69%	89,256	-24.13%
<b>WW Excise Tax (Commercial)</b>	300,000	25,000	9,671	9,671	-61.32%	14,703	-34.22%
<b>TOTAL: New Development Excise Fund (Major)</b>	1,400,000	110,379	77,389	77,389	-29.89%	103,959	-25.56%

**SUMMARY OF MAJOR SANITATION FUND REVENUE SOURCES  
VS. BUDGET, FYE 2026 - AS OF JULY 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
<b>User Fees-Residential</b>	8,754,783	729,565	651,436	651,436	-10.71%	648,839	0.40%
<b>User Fees-Commercial</b>	4,002,544	333,545	417,156	417,156	25.07%	430,336	-3.06%
<b>User Fees-Industrial</b>	182,061	15,172	-	-	-100.00%	-	0.00%
<b>User Fees-Institutional</b>	529,604	44,134	92,065	92,065	108.61%	20,414	350.99%
<b>User Fees-Transfer Station</b>	652,912	54,409	111,499	111,499	104.93%	144,854	-23.03%
<b>User Fees - Recycling</b>	1,346,037	112,170	105,345	105,345	-6.08%	104,829	0.49%
<b>Recycled Material Sales</b>	235,524	19,627	14,873	14,873	-24.22%	28,080	-47.03%
<b>Investment/Interest Income</b>	300,000	25,000	37,159	37,159	48.64%	40,240	-7.66%
<b>TOTAL: Sanitation Fund (Major)</b>	16,003,465	1,333,622	1,429,532	1,429,532	7.19%	1,417,593	0.84%

**SUMMARY OF MAJOR FUND EXPENDITURES VS. BUDGET  
VS. BUDGET, FYE 2026 - AS OF JULY 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
<b>General Fund</b>	111,267,576	9,272,298	11,582,120	11,582,120	24.91%	8,197,895	41.28%
<b>Capital Fund</b>	25,630,875	2,135,906	1,613,271	1,613,271	-24.47%	565,954	185.05%
<b>Norman Forward Fund</b>	12,743,743	1,061,979	53,970	53,970	-94.92%	49,012	10.12%
<b>Westwood Fund</b>	2,972,612	247,718	524,829	524,829	111.87%	307,467	70.69%
<b>Water Fund</b>	39,444,554	3,287,046	1,249,833	1,249,833	-61.98%	1,032,491	21.05%
<b>Water Reclamation Fund</b>	15,738,177	1,311,515	776,146	776,146	-40.82%	529,980	46.45%
<b>Sanitation Fund</b>	17,015,349	1,417,946	803,798	803,798	-43.31%	530,722	51.45%
(Adjusted Budget)							

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

**GENERAL FUND:**  
**As of July 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 1 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	12,075,889	12,075,889	\$ 12,280,485	
<b>REVENUES:</b>				
Revenue	101,042,716	101,042,716	5,621,013	
Transfers In	6,076,862	6,076,862	506,405	
Total Revenue	107,119,578	107,119,578	6,127,418	
<b>EXPENDITURES:</b>				
Salary / Benefits	77,303,906	77,294,042	9,100,616	68,193,426
Supplies / Materials	7,816,884	7,816,884	263,817	7,581,801
Services / Maintenance	16,703,385	16,713,249	1,442,688	13,343,940
Internal Services	5,524,264	5,524,264	169,876	5,354,388
Capital Equipment	3,428,384	3,428,384	554,181	2,434,958
Capital Project	-	-	2,436	-
Transfers Out	482,453	490,753	48,504	442,249
Employee Turnover Savings	(800,000)	(800,000)		
Supplies/Materials/Svs/Maint Savings	-	-		
Total Expenditures	110,459,276	110,467,576	11,582,118	97,350,762
Net Difference	(3,339,698)	(3,347,998)	(5,454,700)	
Ending Fund Balance	\$ 8,736,191	\$ 8,727,891	\$ 6,825,785	

**RAINY DAY FUND:**  
**As of July 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 1 Month</b>
Beginning Fund Balance	\$ 4,800,438	\$ 4,800,438	\$ 4,975,413
<b>REVENUES:</b>			
Revenue	50,000	50,000	17,721
Transfers In	-	-	-
Total Revenue	50,000	50,000	17,721
<b>EXPENDITURES:</b>			
Transfers Out	-	-	-
Total Expenditures	-	-	-
Net Difference	50,000	50,000	17,721
Ending Fund Balance	\$ 4,850,438	\$ 4,850,438	\$ 4,993,134
Rainy Day Target - 4%			4,102,187

**PUBLIC SAFETY SALES TAX FUND:**  
**As of July 31, 2025**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 1 Month	Unencumb Balance
Beginning Fund Balance	\$ -	\$ -	\$ 379,286	
<b>REVENUES:</b>				
Revenue	15,446,553	15,446,553	1,095,323	
Transfers In	643,271	643,271	61,906	
Total Revenue	16,089,824	16,089,824	1,157,229	
<b>EXPENDITURES:</b>				
Salary / Benefits	11,901,245	11,901,245	1,463,766	10,437,479
Supplies / Materials	660,396	660,396	2,351	648,627
Services / Maintenance	282,661	282,661	5,917	263,344
Internal Services	527,525	527,525	20,259	507,266
Capital Equipment	325,432	325,432	162,443	173,129
Capital Project	-	-	-	-
Debt Service	2,392,565	2,392,565	-	2,392,565
Transfers Out	-	-	-	-
Total Expenditures	16,089,824	16,089,824	1,654,736	14,422,410
Net Difference	-	-	(497,507)	
Ending Fund Balance	\$ -	\$ -	\$ (118,221)	

**ROOM TAX FUND:**  
**As of July 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 1 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 433,893	\$ 433,893	\$ 1,097,164	
<b>REVENUES:</b>				
Revenue	3,949,869	3,949,869	414,440	
Transfers In	-	-	-	
Total Revenue	<u>3,949,869</u>	<u>3,949,869</u>	<u>414,440</u>	
<b>EXPENDITURES:</b>				
Services / Maintenance	3,070,000	3,070,000	575,000	80,000
Internal Services	157,895	157,895	-	157,895
Capital Projects	-	7,500	-	7,500
Debt Service	431,554	431,554	-	431,554
Transfers Out	-	-	-	-
Total Expenditures	<u>3,659,449</u>	<u>3,666,949</u>	<u>575,000</u>	<u>676,949</u>
Net Difference	<u>290,420</u>	<u>282,920</u>	<u>(160,560)</u>	
Ending Fund Balance	<u>\$ 724,313</u>	<u>\$ 716,813</u>	<u>\$ 936,604</u>	

**WESTWOOD FUND:**  
**As of July 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 1 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 182,236	\$ 182,236	\$ 88,827	
<b>REVENUES:</b>				
Revenue	2,863,000	2,863,000	463,179	
Transfers In	130,986	130,986	10,916	
Total Revenue	<u>2,993,986</u>	<u>2,993,986</u>	<u>474,095</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	1,824,406	1,824,406	459,535	1,364,871
Supplies / Materials	606,504	606,504	14,384	592,797
Services / Maintenance	365,100	365,100	48,488	240,117
Internal Services	80,706	80,706	1,441	79,264
Capital Equipment	95,896	95,896	-	95,896
Capital Projects	-	-	980	-
Employee Turnover Savin	(41,605)	(41,605)		
Supplies/Materials/Svs/Ma	(41,605)	(41,605)		
Total Expenditures	<u>2,889,402</u>	<u>2,889,402</u>	<u>524,828</u>	<u>2,372,945</u>
Net Difference	<u>104,584</u>	<u>104,584</u>	<u>(50,733)</u>	
Ending Fund Balance	<u>\$ 286,820</u>	<u>\$ 286,820</u>	<u>\$ 38,094</u>	

**WATER FUND:**  
**As of July 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 1 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 8,644,380	\$ 8,644,380	\$ 42,912,464	
<b>REVENUES:</b>				
Revenue	33,256,416	33,256,416	2,891,448	
Transfers In	-	-	-	
Total Revenue	<u>33,256,416</u>	<u>33,256,416</u>	<u>2,891,448</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	5,889,459	5,889,459	634,206	5,255,253
Supplies / Materials	4,218,767	4,218,767	133,318	4,087,444
Services / Maintenance	3,411,563	3,411,563	221,663	3,014,672
Internal Services	525,951	525,951	17,540	508,411
Cost Allocation	2,359,729	2,359,729	-	2,359,729
Capital Equipment	96,435	96,435	-	96,435
Capital Projects	14,750,000	14,750,000	91,727	14,750,000
Debt Service	6,626,853	6,626,853	22,026	6,604,828
Transfers Out	1,565,797	1,565,797	130,483	1,435,314
Employee Turnover Savings	(88,342)	(88,342)		
Total Expenditures	<u>39,356,212</u>	<u>39,356,212</u>	<u>1,250,963</u>	<u>38,112,086</u>
Net Difference	<u>(6,099,796)</u>	<u>(6,099,796)</u>	<u>1,640,485</u>	
Ending Fund Balance	<u>\$ 2,544,584</u>	<u>\$ 2,544,584</u>	<u>\$ 44,552,949</u>	

**WATER RECLAMATION FUND:**  
**As of July 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 1 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 4,201,472	\$ 4,201,472	\$ 6,156,016	
<b>REVENUES:</b>				
Revenue	12,512,660	12,512,660	1,463,085	
Transfers In	-	-	-	
Total Revenue	<u>12,512,660</u>	<u>12,512,660</u>	<u>1,463,085</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	4,175,522	4,175,522	497,588	3,677,934
Supplies / Materials	737,873	737,873	76,266	681,872
Services / Maintenance	1,724,496	1,724,496	147,619	1,545,421
Internal Services	293,610	293,610	6,268	287,342
Cost Allocation	833,460	833,460	-	833,460
Capital Equipment	1,033,750	1,033,750	48	1,033,750
Capital Projects	3,925,000	3,925,000	935	3,925,000
Debt Service	2,434,647	2,434,647	-	2,434,647
Transfers Out	579,819	579,819	48,318	531,501
Employee Turnover Savings	(62,633)	(62,633)		
Total Expenditures	<u>15,675,544</u>	<u>15,675,544</u>	<u>777,042</u>	<u>14,950,927</u>
Net Difference	<u>(3,162,884)</u>	<u>(3,162,884)</u>	<u>686,043</u>	
Ending Fund Balance	<u>\$ 1,038,588</u>	<u>\$ 1,038,588</u>	<u>\$ 6,842,059</u>	

**SEWER MAINTENANCE FUND:**  
**As of July 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 1 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 2,123,844	\$ 2,123,844	\$ 18,340,962	
<b>REVENUES:</b>				
Revenue	3,202,437	3,202,437	335,732	
Transfers In	-	-	-	
Total Revenue	<u>3,202,437</u>	<u>3,202,437</u>	<u>335,732</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	70,004	70,004	7,706	62,298
Supplies / Materials	4,552	4,552	-	4,552
Services / Maintenance	3,525	3,525	-	3,525
Internal Services	5,665	5,665	407	5,258
Cost Allocation	-	-	-	-
Capital Equipment	69,506	69,506	-	69,506
Capital Projects	3,525,000	3,525,600	10,956	3,525,600
Transfers Out	-	-	-	-
Audit Adjustments	-	-	-	-
Employee Turnover Savings	-	-	-	-
Total Expenditures	<u>3,678,252</u>	<u>3,678,852</u>	<u>19,069</u>	<u>3,670,739</u>
Net Difference	<u>(475,815)</u>	<u>(476,415)</u>	<u>316,663</u>	
Ending Fund Balance	<u>\$ 1,648,029</u>	<u>\$ 1,647,429</u>	<u>\$ 18,657,625</u>	

**NEW DEVELOPMENT EXCISE FUND:****As of July 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 1 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 1,888,071	\$ 1,888,071	\$ 3,246,195	
<b>REVENUES:</b>				
Revenue	1,470,000	1,470,000	83,876	
Transfers In	-	-	-	
Total Revenue	<u>1,470,000</u>	<u>1,470,000</u>	<u>83,876</u>	
<b>EXPENDITURES:</b>				
Services / Maintenance	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	1,903,141	1,903,141	-	1,903,141
Transfers Out	-	-	-	-
Audit Adjustments	-	-	-	-
Total Expenditures	<u>1,903,141</u>	<u>1,903,141</u>	<u>-</u>	<u>1,903,141</u>
Net Difference	<u>(433,141)</u>	<u>(433,141)</u>	<u>83,876</u>	
Ending Fund Balance	<u>\$ 1,454,930</u>	<u>\$ 1,454,930</u>	<u>\$ 3,330,071</u>	

**SANITATION FUND:**  
**As of July 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 1 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 4,450,740	\$ 4,450,740	\$ 12,782,677	
<b>REVENUES:</b>				
Revenue	17,186,608	17,186,608	1,147,089	
Transfers In	-	-	-	
Total Revenue	17,186,608	17,186,608	1,147,089	
<b>EXPENDITURES:</b>				
Salary / Benefits	5,725,647	5,725,647	746,651	4,978,996
Supplies / Materials	1,440,449	1,440,449	355	1,440,094
Services / Maintenance	4,087,471	4,087,471	46,646	4,036,264
Internal Services	997,724	997,724	11,540	986,184
Cost Allocation	2,312,802	2,312,802	-	2,312,802
Capital Equipment	2,251,256	2,251,256	-	2,251,256
Capital Projects	200,000	200,000	-	200,000
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	17,015,349	17,015,349	805,192	16,205,596
Net Difference	171,259	171,259	341,897	
Ending Fund Balance	\$ 4,621,999	\$ 4,621,999	\$ 13,124,574	

**CAPITAL FUND:**  
**As of July 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 1 Month</b>	<b>Unencumb Balance</b>
	\$ 30,146,984	\$ 30,146,984	\$ 69,664,852	
<b>REVENUES:</b>				
Revenue	52,212,533	52,212,533	1,484,328	
Transfers In	-	-	-	
Total Revenue	52,212,533	52,212,533	1,484,328	
<b>EXPENDITURES:</b>				
Salary / Benefits	1,393,020	1,393,020	152,702	1,240,318
Supplies / Materials	-	-	-	-
Services / Maintenance	16,499	16,499	-	16,499
Internal Services	6,783	6,783	678	6,105
Capital Equipment	-	-	-	-
Capital Projects	19,748,766	19,748,766	458,164	19,387,808
Debt Service	-	-	-	-
Transfers Out	3,778,995	4,465,805	1,001,727	3,464,079
Total Expenditures	24,944,063	25,630,873	1,613,271	24,114,809
Net Difference	27,268,470	26,581,660	(128,943)	
Ending Fund Balance	\$ 57,415,454	\$ 56,728,644	\$ 69,535,909	

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

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 1 Month</b>	<b>Unencumb Balance</b>
	\$ 5,419,396	\$ 5,419,396	\$ 10,261,425	
<b>REVENUES:</b>				
Revenue	15,309,932	15,309,932	1,801,673	
Transfers In	-	-	-	
Total Revenue	<u>15,309,932</u>	<u>15,309,932</u>	<u>1,801,673</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	-	-	-	-
Supplies / Materials	-	-	-	-
Services / Maintenance	-	-	-	-
Internal Services	-	-	-	-
Capital Projects	751,000	2,651,000	16,966	2,651,000
Debt Service	9,648,688	9,648,688	-	9,648,688
Transfers Out	444,055	444,055	37,005	407,050
Total Expenditures	<u>10,843,743</u>	<u>12,743,743</u>	<u>53,971</u>	<u>12,706,738</u>
Net Difference	<u>4,466,189</u>	<u>2,566,189</u>	<u>1,747,702</u>	
Ending Fund Balance	<u>\$ 9,885,585</u>	<u>\$ 7,985,585</u>	<u>\$ 12,009,127</u>	

Appropriations from Fund Balance FY26

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.	Description
<b>General Fund</b>						
106-363376	15661115-43106	3,600.00	7/22/2025	28		donation from Cavins Group to help support community outreach events
106-363376	15661115-43136	2,300.00	7/22/2025	28		donation from Cavins Group to help support community outreach events
106-363376	15661115-44199	2,400.00	7/22/2025	28		donation from Cavins Group to help support community outreach events
<b>Room Tax Fund</b>						
23-29000	23794442-46201	7,500.00	7/22/2025	26		for architecture deisgn svcs for westwood park golf design concept plan
<b>Risk Management Fund</b>						
439-365264	43330104-44798	2,231.08	7/22/2025	27		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
<b>Norman Forward Fund</b>						
51-29000	51794442-46001	1,900,000.00	7/22/2025	29	NFP103	to purchase Griffin Community Park land

## GENERAL FUND EXPENDITURES VS BUDGET YTD

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<b>10 Council-Manager</b>							
AA Salaries & Benefits	2,356,005	0	2,356,005	257,655.07	.00	2,098,349.93	10.9%
AB Supplies & Materials	205,544	0	205,544	3,115.03	-79.91	202,508.88	1.5%
AC Services & Maint	3,139,421	0	3,139,421	187,306.77	264,735.49	2,687,378.74	14.4%
AD Internal Serv/Maint	123,908	0	123,908	2,471.16	.00	121,436.84	2.0%
AF Capital Equipment	103,531	-7,074	96,457	.00	.00	96,457.00	.0%
TOTAL Council-Manager	5,928,409	-7,074	5,921,335	450,548.03	264,655.58	5,206,131.39	12.1%
<b>20 City Clerk</b>							
AA Salaries & Benefits	628,570	0	628,570	70,044.35	.00	558,525.65	11.1%
AB Supplies & Materials	5,475	0	5,475	31.85	14.95	5,428.20	.9%
AC Services & Maint	227,485	0	227,485	19,427.42	.00	208,057.58	8.5%
AD Internal Serv/Maint	37,580	0	37,580	885.75	.00	36,694.25	2.4%
AF Capital Equipment	2,250	0	2,250	.00	.00	2,250.00	.0%
TOTAL City Clerk	901,360	0	901,360	90,389.37	14.95	810,955.68	10.0%
<b>21 Municipal Court</b>							
AA Salaries & Benefits	1,292,257	0	1,292,257	145,331.68	.00	1,146,925.32	11.2%
AB Supplies & Materials	13,903	0	13,903	226.83	.00	13,676.17	1.6%
AC Services & Maint	55,021	0	55,021	3,793.61	406.67	50,820.72	7.6%
AD Internal Serv/Maint	58,267	0	58,267	1,515.00	.00	56,751.60	2.6%
AF Capital Equipment	18,000	0	18,000	.00	.00	18,000.00	.0%
TOTAL Municipal Court	1,437,448	0	1,437,448	150,867.12	406.67	1,286,173.81	10.5%
<b>22 Legal</b>							
AA Salaries & Benefits	1,372,750	54,726	1,427,476	169,475.84	.00	1,258,000.16	11.9%
AB Supplies & Materials	12,498	0	12,498	400.04	.00	12,097.96	3.2%
AC Services & Maint	241,313	-54,726	186,587	3,780.75	.00	182,806.25	2.0%
AD Internal Serv/Maint	49,646	0	49,646	1,241.83	.00	48,404.17	2.5%

## GENERAL FUND EXPENDITURES VS BUDGET YTD

FOR 2026 01							
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
AF Capital Equipment	15,750	0	15,750	.00	.00	15,750.00	.0%
TOTAL Legal	1,691,957	0	1,691,957	174,898.46	.00	1,517,058.54	10.3%
<b>23 Information Technology</b>							
AA Salaries & Benefits	2,634,753	0	2,634,753	298,887.13	.00	2,335,865.87	11.3%
AB Supplies & Materials	50,483	0	50,483	1,972.69	8,702.36	39,807.95	21.1%
AC Services & Maint	1,984,818	0	1,984,818	356,148.94	828,812.39	799,856.67	59.7%
AD Internal Serv/Maint	46,701	0	46,701	2,346.66	.00	44,353.94	5.0%
AF Capital Equipment	146,250	0	146,250	.00	10,499.97	135,750.03	7.2%
TOTAL Information Technology	4,863,005	0	4,863,005	659,355.42	848,014.72	3,355,634.46	31.0%
<b>30 Finance</b>							
AA Salaries & Benefits	2,295,804	0	2,295,804	259,272.12	.00	2,036,531.88	11.3%
AB Supplies & Materials	27,255	0	27,255	85.05	13,806.50	13,363.45	51.0%
AC Services & Maint	1,239,597	0	1,239,597	66,453.55	353,205.68	819,937.77	33.9%
AD Internal Serv/Maint	243,567	0	243,567	3,293.99	.00	240,273.01	1.4%
AF Capital Equipment	12,500	0	12,500	.00	.00	12,500.00	.0%
AI Interfund Transfers	482,453	8,300	490,753	48,504.42	.00	442,248.58	9.9%
TOTAL Finance	4,301,176	8,300	4,309,476	377,609.13	367,012.18	3,564,854.69	17.3%
<b>31 Human Resources</b>							
AA Salaries & Benefits	965,745	0	965,745	125,834.81	.00	839,910.19	13.0%
AB Supplies & Materials	55,558	0	55,558	1,196.23	199.90	54,161.87	2.5%
AC Services & Maint	387,220	0	387,220	9,571.24	.00	377,648.76	2.5%
AD Internal Serv/Maint	76,677	0	76,677	1,381.50	.00	75,295.10	1.8%
AF Capital Equipment	2,250	0	2,250	2,126.64	-2,126.64	2,250.00	.0%
TOTAL Human Resources	1,487,450	0	1,487,450	140,110.42	-1,926.74	1,349,265.92	9.3%
<b>40 Current and Long Planning</b>							

## GENERAL FUND EXPENDITURES VS BUDGET YTD

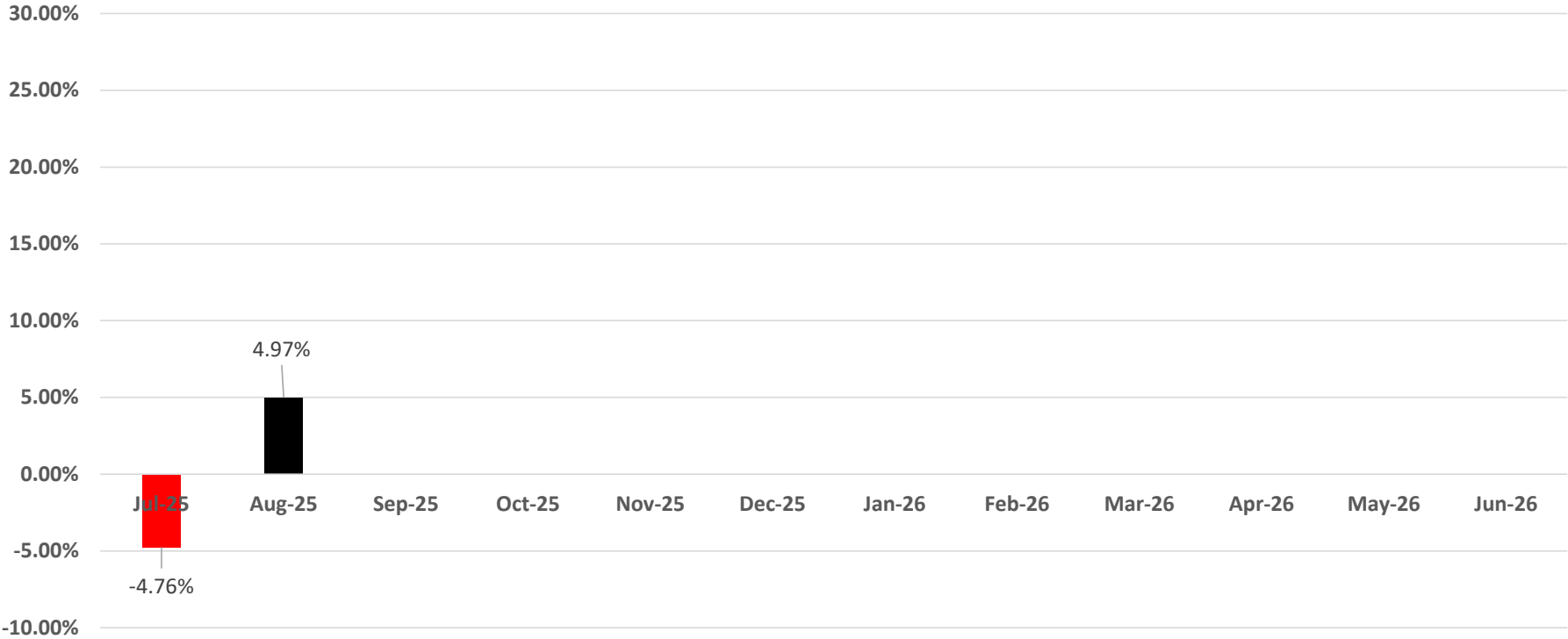
FOR 2026 01								
40	Current and Long Planning	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
AA	Salaries & Benefits	4,069,095	0	4,069,095	439,363.23	.00	3,629,732.02	10.8%
AB	Supplies & Materials	51,286	0	51,286	202.62	.00	51,083.38	.4%
AC	Services & Maint	324,931	0	324,931	26,141.98	74,400.00	224,389.02	30.9%
AD	Internal Serv/Maint	231,559	0	231,559	4,558.32	.00	227,000.48	2.0%
AF	Capital Equipment	16,500	0	16,500	.00	.00	16,500.00	.0%
	TOTAL Current and Long Planning	4,693,371	0	4,693,371	470,266.15	74,400.00	4,148,704.90	11.6%
<b>50 Public works</b>								
AA	Salaries & Benefits	10,796,111	0	10,796,111	1,228,611.94	.00	9,567,499.06	11.4%
AB	Supplies & Materials	5,100,149	0	5,100,149	216,432.98	-79,373.94	4,963,089.96	2.7%
AC	Services & Maint	3,752,911	0	3,752,911	188,173.87	56,703.58	3,508,033.55	6.5%
AD	Internal Serv/Maint	997,014	0	997,014	30,372.82	.00	966,641.58	3.0%
AF	Capital Equipment	804,410	0	804,410	129,380.06	225,728.37	449,301.57	44.1%
	TOTAL Public Works	21,450,595	0	21,450,595	1,792,971.67	203,058.01	19,454,565.72	9.3%
<b>60 Police Department</b>								
AA	Salaries & Benefits	25,548,831	-64,590	25,484,241	3,037,256.11	.00	22,446,984.89	11.9%
AB	Supplies & Materials	951,714	0	951,714	15,228.50	22,466.78	914,018.72	4.0%
AC	Services & Maint	1,991,775	64,590	2,056,365	382,431.81	67,708.69	1,606,224.50	21.9%
AD	Internal Serv/Maint	1,421,702	0	1,421,702	48,818.24	.00	1,372,883.36	3.4%
AF	Capital Equipment	1,182,413	7,074	1,189,487	286,805.77	81,213.38	821,467.85	30.9%
	TOTAL Police Department	31,096,435	7,074	31,103,509	3,770,540.43	171,388.85	27,161,579.32	12.7%
<b>64 Fire Department</b>								
AA	Salaries & Benefits	19,549,552	0	19,549,552	2,427,550.17	.00	17,122,001.83	12.4%
AB	Supplies & Materials	335,724	0	335,724	5,923.96	.00	329,800.04	1.8%
AC	Services & Maint	442,646	0	442,646	12,073.46	50,383.00	380,189.54	14.1%
AD	Internal Serv/Maint	1,117,521	0	1,117,521	59,776.08	.00	1,057,744.92	5.3%
AF	Capital Equipment	469,105	0	469,105	4,532.00	-4,500.00	469,073.00	.0%
	TOTAL Fire Department	21,914,548	0	21,914,548	2,509,855.67	45,883.00	19,358,809.33	11.7%
<b>70 Parks &amp; Recreation</b>								

## GENERAL FUND EXPENDITURES VS BUDGET YTD

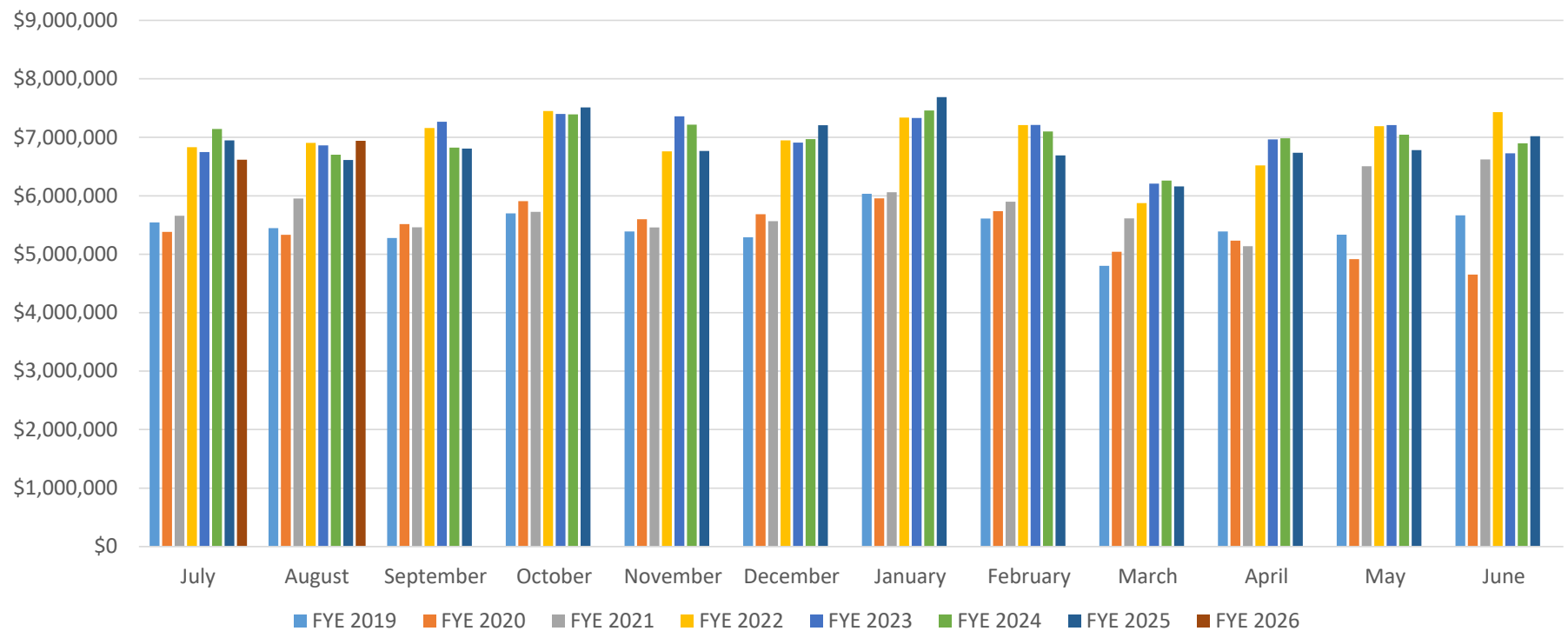
FOR 2026 01								
70	Parks & Recreation	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
AA	Salaries & Benefits	5,794,433	0	5,794,433	641,333.86	.00	5,153,099.14	11.1%
AB	Supplies & Materials	1,007,295	0	1,007,295	19,001.60	5,729.34	982,564.06	2.5%
AC	Services & Maint	2,916,247	0	2,916,247	187,384.65	230,265.50	2,498,596.85	14.3%
AD	Internal Serv/Maint	1,120,123	0	1,120,123	13,214.73	.00	1,106,908.47	1.2%
AF	Capital Equipment	655,425	0	655,425	131,336.80	128,429.30	395,658.90	39.6%
AG	Capital Projects	0	0	0	2,436.00	-2,436.00	.00	.0%
	TOTAL Parks & Recreation	11,493,523	0	11,493,523	994,707.64	361,988.14	10,136,827.42	11.8%
	GRAND TOTAL	111,259,276	8,300	111,267,576	11,582,119.51	2,334,895.36	97,350,561.18	12.5%

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

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



# Norman Unrestricted Sales Tax, FYE 2019-2026



## City Comparison for Sales Tax collections - July 2025

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

## City Comparison for Sales Tax collections - January 2026

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

## City Comparison for Sales Tax collections - August 2025

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

## City Comparison for Sales Tax collections - February 2026

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

## City Comparison for Sales Tax collections - September 2025

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

## City Comparison for Sales Tax collections - March 2026

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

## City Comparison for Sales Tax collections - October 2025

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

## City Comparison for Sales Tax collections - April 2026

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

## City Comparison for Sales Tax collections - November 2025

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

## City Comparison for Sales Tax collections - May 2026

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

## City Comparison for Sales Tax collections - December 2025

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

## City Comparison for Sales Tax collections - June 2026

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