



CITY OF NORMAN, OK
CITY COUNCIL FINANCE COMMITTEE MEETING
Municipal Building, Executive Conference Room, 201 West Gray, Norman,
OK 73069
Thursday, August 18, 2022 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, retaliation, 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 GRIFFIN PARK PROJECT BUDGET.
2. DISCUSSION REGARDING THE MONTHLY REVENUE AND EXPENDITURES REPORTS.
3. SUBMISSION OF THE REPORT ON OPEN POSITIONS.

ADJOURNMENT

**SUMMARY OF MAJOR GENERAL FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF JULY 31, 2022**

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	54,097,700	4,263,981	4,434,031	4,434,031	3.99%	4,489,960	-1.25%
Use Tax	10,906,928	772,352	873,634	873,634	13.11%	717,663	21.73%
Franchise Taxes/Fees	6,945,385	572,765	607,235	607,235	6.02%	425,109	42.84%
Licenses and Permits	991,565	58,960	65,273	65,273	10.71%	77,941	-16.25%
Shared (Other) Taxes	3,315,339	276,278	161,625	161,625	-41.50%	293,518	-44.94%
Fines and Forfeitures	1,184,081	98,673	61,452	61,452	-37.72%	95,730	-35.81%
Investment/Interest Income	189,425	15,785	9,491	9,491	-39.88%	1,747	443.38%
TOTAL: General Fund (Major)	77,630,423	6,058,796	6,212,740	6,212,740	2.54%	6,101,667	1.82%

**SUMMARY OF MAJOR CAPITAL PROJECT FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF JULY 31, 2022**

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	15,489,060	1,220,848	1,349,488	1,349,488	10.54%	1,366,510	-1.25%
Investment/Interest Income	700,000	58,333	27,766	27,766	-52.40%	11,874	133.84%
TOTAL: Capital Fund (Major)	16,189,060	1,279,181	1,377,254	1,377,254	7.67%	1,378,384	-0.08%

**SUMMARY OF MAJOR NORMAN FORWARD FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF JULY 31, 2022**

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	12,426,738	979,475	963,920	963,920	-1.59%	976,078	-1.25%
Use Tax	1,817,820	128,725.29	145,606	145,606	13.11%	119,611	21.73%
Investment/Interest Income	15,000	1,250	25,593	25,593	1947.43%	11,852	115.93%
TOTAL: Capital Fund (Major)	14,259,558	1,109,451	1,135,118	1,135,118	2.31%	1,107,541	2.49%

**SUMMARY OF MAJOR ROOM TAX FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF JULY 31, 2022**

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	1,716,250	143,021	194,611	194,611	36.07%	148,657	30.91%
Investment/Interest Income	2,500	208	524	524	151.31%	122	330.28%
TOTAL: Room Tax Fund	1,718,750	143,229	195,135	195,135	36.24%	148,779	31.16%

**SUMMARY OF MAJOR WESTWOOD FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF JULY 31, 2022**

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	585,000	76,462	62,920	62,920	-17.71%	72,215	-12.87%
Golf Driving Range	150,000	19,709	14,092	14,092	-28.50%	14,750	-4.46%
Golf Carts	350,000	46,479	33,783	33,783	-27.32%	36,721	-8.00%
Swimming Pool	695,000	207,828	153,150	153,150	-26.31%	172,407	-11.17%
TOTAL: Westwood Fund (Major)	1,780,000	350,478	263,945	263,945	-24.69%	296,093	-10.86%

**SUMMARY OF MAJOR WATER FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF JULY 31, 2022**

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	15,793,122	1,584,303	2,173,168	2,173,168	37.17%	1,586,812	36.95%
User Fees-Commercial	2,602,668	216,889	278,011	278,011	28.18%	231,700	19.99%
User Fees-Industrial	347,679	28,973	21,670	21,670	-25.21%	52,048	-58.37%
User Fees-Institutional	963,519	80,293	(48,948)	(48,948)	-160.96%	9,206	-631.69%
Connection Fees	816,000	68,000	23,750	23,750	-65.07%	65,668	-63.83%
Capital Improvement Charges	1,407,712	117,309	187,561	187,561	59.89%	184,061	1.90%
Investment/Interest Income	120,000	10,000	27,023	27,023	170.23%	13,355	102.35%
TOTAL: Water Fund (Major)	22,050,700	2,105,768	2,662,235	2,662,235	26.43%	2,142,849	24.24%

**SUMMARY OF MAJOR WATER RECLAMATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF JULY 31, 2022**

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	8,087,415	673,951	692,316	692,316	2.72%	696,140	-0.55%
User Fees-Commercial	1,409,476	117,456	155,342	155,342	32.26%	131,666	17.98%
User Fees-Industrial	173,935	14,495	14,462	14,462	-0.23%	24,279	-40.44%
User Fees-Institutional	1,055,782	87,982	82,172	82,172	-6.60%	5,367	1430.97%
Capital Improvement Charges	840,809	70,067	31,054	31,054	-55.68%	29,764	4.33%
Investment/Interest Income	120,000	10,000	23,959	23,959	139.59%	4,021	495.87%
TOTAL: Water Reclamation Fund (Major)	11,687,417	973,951	999,304	999,304	2.60%	891,238	12.13%

**SUMMARY OF MAJOR SEWER MAINTENANCE FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF JULY 31, 2022**

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	3,092,942	255,393	267,820	267,820	4.87%	261,353	2.47%
TOTAL: Sewer Maintenance Fund (Major)	3,092,942	255,393	267,820	267,820	4.87%	261,353	2.47%

**SUMMARY OF MAJOR NEW DEVELOPMENT EXCISE FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF JULY 31, 2022**

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	88,488	52,998	52,998	-40.11%	74,317	-28.69%
WW Excise Tax (Commercial)	300,000	25,000	3,407	3,407	-86.37%	35,536	-90.41%
TOTAL: New Development Excise Fund (Major)	1,400,000	113,488	56,405	56,405	-50.30%	109,853	-48.65%

**SUMMARY OF MAJOR SANITATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2023 - AS OF JULY 31, 2022**

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	8,321,632	693,469	632,319	632,319	-8.82%	634,880	-0.40%
User Fees-Commercial	3,804,515	317,043	372,915	372,915	17.62%	345,413	7.96%
User Fees-Industrial	173,053	14,421	-	-	-100.00%	-	0.00%
User Fees-Institutional	503,401	41,950	7,659	7,659	-81.74%	10,322	-25.80%
User Fees-Transfer Station	620,609	51,717	130,514	130,514	152.36%	141,326	-7.65%
User Fees - Recycling	1,282,181	106,848	101,790	101,790	-4.73%	101,370	0.41%
Recycled Material Sales	228,597	19,050	20,145	20,145	5.75%	11,429	76.26%
Investment/Interest Income	300,000	25,000	12,739	12,739	-49.04%	6,744	88.90%
TOTAL: Sanitation Fund (Major)	15,233,988	1,269,499	1,278,080	1,278,080	0.68%	1,251,483	2.13%

**SUMMARY OF MAJOR FUND EXPENDITURES VS. BUDGET
VS. BUDGET, FYE 2023 - AS OF JULY 31, 2022**

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	92,548,417	7,712,368	6,573,912	6,573,912	-14.76%	7,247,746	-9.30%
Capital Fund	25,272,268	2,106,022	(639,859)	(639,859)	-130.38%	1,602,558	-139.93%
Norman Forward Fund	16,672,764	1,389,397	422,423	422,423	-69.60%	61,014	592.33%
Westwood Fund	2,322,133	193,511	337,038	337,038	74.17%	298,053	13.08%
Water Fund	23,776,732	1,981,394	822,783	822,783	-58.47%	870,180	-5.45%
Water Reclamation Fund	20,547,612	1,712,301	449,804	449,804	-73.73%	851,295	-47.16%
Sanitation Fund	17,704,770	1,475,397	562,391	562,391	-61.88%	522,906	7.55%
	(Adjusted Budget)						

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

**GENERAL FUND:
As of July 31, 2022**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 1 Month	Unencumb Balance
Beginning Fund Balance	15,120,647	6,756,042	\$ 6,756,042	
REVENUES:				
Revenue	94,308,691	94,308,691	6,227,992	
Transfers In	6,256,211	6,280,229	545,369	
Total Revenue	<u>100,564,902</u>	<u>100,588,920</u>	<u>6,773,361</u>	
EXPENDITURES:				
Salary / Benefits	61,787,229	61,787,229	4,890,968	56,896,261
Supplies / Materials	7,480,513	7,591,094	228,485	7,226,500
Services / Maintenance	13,292,060	14,338,818	1,149,065	11,829,438
Internal Services	3,862,248	3,862,248	138,766	3,723,482
Capital Equipment	4,096,539	4,096,539	93,921	2,612,287
Transfers Out	872,488	872,488	72,707	799,781
Employee Turnover Savings	(800,000)	(800,000)		
Supplies/Materials/Svs/Maint Savings	-	-		
Total Expenditures	<u>90,591,077</u>	<u>91,748,416</u>	<u>6,573,912</u>	<u>83,087,749</u>
Net Difference	<u>9,973,825</u>	<u>8,840,504</u>	<u>199,449</u>	
Ending Fund Balance	<u>\$ 25,094,472</u>	<u>\$ 15,596,546</u>	<u>\$ 6,955,491</u>	

RAINY DAY FUND:
As of July 31, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 1 Month
Beginning Fund Balance	\$ 4,260,105	\$ 4,168,853	\$ 4,168,853
REVENUES:			
Revenue	50,000	50,000	3,587
Transfers In	-	-	-
Total Revenue	<u>50,000</u>	<u>50,000</u>	<u>3,587</u>
EXPENDITURES:			
Transfers Out	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Difference	<u>50,000</u>	<u>50,000</u>	<u>3,587</u>
Ending Fund Balance	<u>\$ 4,310,105</u>	<u>\$ 4,218,853</u>	<u>\$ 4,172,440</u>
Rainy Day Target - 4%			3,425,922

PUBLIC SAFETY SALES TAX FUND:
As of July 31, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 1 Month	Unencumb Balance
Beginning Fund Balance	\$ 1,512,596	\$ 10,489,390	\$ 10,489,390	
REVENUES:				
Revenue	14,941,893	14,941,893	1,111,482	
Transfers In	-	-	-	
Total Revenue	<u>14,941,893</u>	<u>14,941,893</u>	<u>1,111,482</u>	
EXPENDITURES:				
Salary / Benefits	9,711,312	9,711,312	793,518	8,917,794
Supplies / Materials	742,500	742,500	325	742,161
Services / Maintenance	359,547	359,547	6,022	340,623
Internal Services	445,576	445,576	22,641	422,935
Capital Equipment	1,091,792	1,091,792	-	1,091,792
Capital Project	-	-	-	-
Debt Service	2,370,820	2,370,820	-	2,370,820
Transfers Out	-	-	-	-
Total Expenditures	<u>14,721,547</u>	<u>14,721,547</u>	<u>822,506</u>	<u>13,886,125</u>
Net Difference	<u>220,346</u>	<u>220,346</u>	<u>288,976</u>	
Ending Fund Balance	<u>\$ 1,732,942</u>	<u>\$ 10,709,736</u>	<u>\$ 10,778,366</u>	

ROOM TAX FUND:
As of July 31, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 1 Month	Unencumb Balance
Beginning Fund Balance	\$ 281,031	\$ 809,001	\$ 809,001	
REVENUES:				
Revenue	1,718,750	1,718,750	211,396	
Transfers In	-	-	-	
Total Revenue	<u>1,718,750</u>	<u>1,718,750</u>	<u>211,396</u>	
EXPENDITURES:				
Services / Maintenance	1,237,500	1,237,500	240,625	-
Internal Services	68,750	68,750	-	68,750
Capital Projects	44,000	44,000	-	44,000
Debt Service	429,372	429,372	-	429,372
Transfers Out	-	-	-	-
Total Expenditures	<u>1,779,622</u>	<u>1,779,622</u>	<u>240,625</u>	<u>542,122</u>
Net Difference	<u>(60,872)</u>	<u>(60,872)</u>	<u>(29,229)</u>	
Ending Fund Balance	<u>\$ 220,159</u>	<u>\$ 748,129</u>	<u>\$ 779,772</u>	

WESTWOOD FUND:
As of July 31, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 1 Month	Unencumb Balance
Beginning Fund Balance	\$ 415,733	\$ -	\$ -	
REVENUES:				
Revenue	2,112,069	2,112,069	351,984	
Transfers In	120,507	120,507	10,042	
Total Revenue	<u>2,232,576</u>	<u>2,232,576</u>	<u>362,026</u>	
EXPENDITURES:				
Salary / Benefits	1,381,421	1,381,421	290,460	1,090,961
Supplies / Materials	371,437	356,437	5,854	344,931
Services / Maintenance	430,438	445,438	19,957	307,830
Internal Services	53,330	53,330	2,362	50,968
Capital Equipment	85,507	85,507	18,405	67,102
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Employee Turnover Savin	(35,295)	(35,295)		
Supplies/Materials/Svs/Ma	(35,295)	(35,295)		
Total Expenditures	<u>2,251,543</u>	<u>2,251,543</u>	<u>337,038</u>	<u>1,861,792</u>
Net Difference	<u>(18,967)</u>	<u>(18,967)</u>	<u>24,988</u>	
Ending Fund Balance	<u>\$ 396,766</u>	<u>\$ (18,967)</u>	<u>\$ 24,988</u>	

WATER FUND:
As of July 31, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 1 Month	Unencumb Balance
Beginning Fund Balance	\$ 1,452,241	\$ 33,408,148	\$ 33,408,148	
REVENUES:				
Revenue	24,540,355	24,540,355	2,750,053	
Transfers In	-	-	-	
Total Revenue	<u>24,540,355</u>	<u>24,540,355</u>	<u>2,750,053</u>	
EXPENDITURES:				
Salary / Benefits	4,669,677	4,669,677	337,503	4,332,174
Supplies / Materials	3,134,440	3,134,440	152,478	2,911,316
Services / Maintenance	3,063,108	3,048,108	209,615	2,714,749
Internal Services	263,506	263,506	7,778	255,728
Cost Allocation	1,861,667	1,861,667	-	1,861,667
Capital Equipment	247,679	262,679	1,097	257,278
Capital Projects	3,950,400	3,950,400	614	3,949,786
Debt Service	5,474,455	5,474,455	22,138	5,452,317
Transfers Out	1,111,800	1,111,800	92,650	1,019,150
Employee Turnover Savings	(66,125)	(66,125)		
Total Expenditures	<u>23,710,607</u>	<u>23,710,607</u>	<u>823,873</u>	<u>22,754,165</u>
Net Difference	<u>829,748</u>	<u>829,748</u>	<u>1,926,180</u>	
Ending Fund Balance	<u>\$ 2,281,989</u>	<u>\$ 34,237,896</u>	<u>\$ 35,334,328</u>	

**WATER RECLAMATION FUND:
As of July 31, 2022**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 1 Month	Unencumb Balance
Beginning Fund Balance	\$ 1,771,231	\$ 10,376,116	\$ 10,376,116	
REVENUES:				
Revenue	13,672,309	13,672,309	1,227,744	
Transfers In	-	-	-	
Total Revenue	<u>13,672,309</u>	<u>13,672,309</u>	<u>1,227,744</u>	
EXPENDITURES:				
Salary / Benefits	4,123,728	4,123,728	306,006	3,817,722
Supplies / Materials	796,397	796,397	32,453	748,639
Services / Maintenance	1,773,335	1,773,185	44,472	1,706,426
Internal Services	234,364	234,514	9,276	225,238
Cost Allocation	1,855,989	1,855,989	-	1,855,989
Capital Equipment	260,686	260,686	-	260,686
Capital Projects	3,334,025	3,334,025	8,194	3,325,831
Debt Service	2,257,294	2,257,294	-	2,257,294
Transfers Out	603,269	603,269	50,272	3,878,828
Employee Turnover Savings	(57,936)	(57,936)		
Total Expenditures	<u>15,181,151</u>	<u>15,181,151</u>	<u>450,673</u>	<u>18,076,653</u>
Net Difference	<u>(1,508,842)</u>	<u>(1,508,842)</u>	<u>777,071</u>	
Ending Fund Balance	<u>\$ 262,389</u>	<u>\$ 8,867,274</u>	<u>\$ 11,153,187</u>	

SEWER MAINTENANCE FUND:
As of July 31, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 1 Month	Unencumb Balance
Beginning Fund Balance	\$ 2,077,944	\$ 14,007,919	\$ 14,007,919	
REVENUES:				
Revenue	3,092,942	3,092,942	276,311	
Transfers In	-	-	-	
Total Revenue	<u>3,092,942</u>	<u>3,092,942</u>	<u>276,311</u>	
EXPENDITURES:				
Salary / Benefits	76,975	76,975	6,849	70,126
Supplies / Materials	2,766	2,766	32	2,734
Services / Maintenance	4,625	4,775	-	4,775
Internal Services	1,018	868	-	868
Cost Allocation	-	-	-	-
Capital Equipment	-	-	-	-
Capital Projects	2,480,000	2,480,000	8,194	2,471,806
Transfers Out	-	-	-	-
Audit Adjustments	-	-	-	-
Employee Turnover Savings	-	-	-	-
Total Expenditures	<u>2,565,384</u>	<u>2,565,384</u>	<u>15,075</u>	<u>2,550,309</u>
Net Difference	<u>527,558</u>	<u>527,558</u>	<u>261,236</u>	
Ending Fund Balance	<u>\$ 2,605,502</u>	<u>\$ 14,535,477</u>	<u>\$ 14,269,155</u>	

NEW DEVELOPMENT EXCISE FUND:
As of July 31, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 1 Month	Unencumb Balance
Beginning Fund Balance	\$ 4,555,641	\$ 8,298,703	\$ 8,298,703	
REVENUES:				
Revenue	1,470,000	1,470,000	61,895	
Transfers In	-	-	-	
Total Revenue	<u>1,470,000</u>	<u>1,470,000</u>	<u>61,895</u>	
EXPENDITURES:				
Services / Maintenance	-	-	-	-
Capital Projects	840,000	840,000	-	840,000
Debt Service	1,903,141	1,903,141	-	1,903,141
Audit Adjustments	-	-	-	-
Total Expenditures	<u>2,743,141</u>	<u>2,743,141</u>	<u>-</u>	<u>2,743,141</u>
Net Difference	<u>(1,273,141)</u>	<u>(1,273,141)</u>	<u>61,895</u>	
Ending Fund Balance	<u>\$ 3,282,500</u>	<u>\$ 7,025,562</u>	<u>\$ 8,360,598</u>	

SANITATION FUND:
As of July 31, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 1 Month	Unencumb Balance
Beginning Fund Balance	\$ 7,850,211	\$ 15,263,513	\$ 15,263,513	
REVENUES:				
Revenue	16,358,597	16,358,597	1,324,462	
Transfers In	-	-	-	
Total Revenue	<u>16,358,597</u>	<u>16,358,597</u>	<u>1,324,462</u>	
EXPENDITURES:				
Salary / Benefits	4,576,629	4,576,629	387,132	4,189,497
Supplies / Materials	1,532,596	1,532,596	1,363	1,530,679
Services / Maintenance	4,239,502	4,239,502	18,771	4,220,331
Internal Services	902,831	902,831	11,165	891,666
Cost Allocation	1,760,174	1,760,174	-	1,760,174
Capital Equipment	3,500,038	3,500,038	-	679,713
Capital Projects	1,193,000	1,193,000	145,109	1,047,891
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	<u>17,704,770</u>	<u>17,704,770</u>	<u>563,540</u>	<u>14,319,951</u>
Net Difference	<u>(1,346,173)</u>	<u>(1,346,173)</u>	<u>760,922</u>	
Ending Fund Balance	<u>\$ 6,504,038</u>	<u>\$ 13,917,340</u>	<u>\$ 16,024,435</u>	

CAPITAL FUND:
As of July 31, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 1 Month	Unencumb Balance
	\$ 57,920,712	\$ 65,137,714	\$ 65,137,714	
REVENUES:				
Revenue	17,741,892	17,741,892	1,346,305	
Transfers In	-	-	-	
Total Revenue	<u>17,741,892</u>	<u>17,741,892</u>	<u>1,346,305</u>	
EXPENDITURES:				
Salary / Benefits	1,371,521	1,371,521	1,319,808	94,042
Supplies / Materials	-	-	-	-
Services / Maintenance	16,499	16,499	1,910	14,589
Internal Services	200	200	200	-
Capital Equipment	-	-	-	-
Capital Projects	18,849,688	18,956,394	26,646,974	49,730,088
Debt Service	664,574	664,574	1,321,138	261,354
Transfers Out	4,263,080	4,263,080	7,629,506	1
Total Expenditures	<u>25,165,562</u>	<u>25,272,268</u>	<u>36,919,536</u>	<u>50,100,074</u>
Net Difference	<u>(7,423,670)</u>	<u>(7,530,376)</u>	<u>(35,573,231)</u>	
Ending Fund Balance	<u>\$ 50,497,042</u>	<u>\$ 57,607,338</u>	<u>\$ 29,564,483</u>	

NORMAN FORWARD SALES TAX FUND:
As of July 31, 2022

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 1 Month	Unencumb Balance
	\$ 3	\$ 62,536,544	\$ 62,536,544	
REVENUES:				
Revenue	16,892,891	16,892,891	1,135,118	
Transfers In	-	-	-	
Total Revenue	<u>16,892,891</u>	<u>16,892,891</u>	<u>1,135,118</u>	
EXPENDITURES:				
Salary / Benefits	-	-	-	-
Supplies / Materials	-	-	-	-
Services / Maintenance	-	-	-	-
Internal Services	-	-	-	-
Capital Projects	7,435,047	7,435,047	389,209	7,045,838
Debt Service	8,839,148	8,839,148	-	8,839,148
Transfers Out	398,569	398,569	33,214	365,355
Total Expenditures	<u>16,672,764</u>	<u>16,672,764</u>	<u>422,423</u>	<u>16,250,341</u>
Net Difference	<u>220,127</u>	<u>220,127</u>	<u>712,695</u>	
Ending Fund Balance	<u>\$ 220,130</u>	<u>\$ 62,756,671</u>	<u>\$ 63,249,239</u>	

**SUMMARY OF MAJOR GENERAL FUND EXPENDITURES VS. BUDGET
FYE 2023 - AS OF JULY 31, 2022**

DEPARTMENT	TOTAL BUDGET	PROJECTED TO DATE *	EXPENDED TO DATE	% Var. From Proj To Date
City Council				
<i>Salaries & Benefits</i>	11,628	969	824	-15.01%
<i>Supplies & Materials</i>	15,925	1,327	314	-76.31%
<i>Services & Maintenance</i>	1,407,736	117,311	297,785	153.84%
<i>Internal Services</i>	24,539	2,045	832	-59.31%
<i>Capital Equipment</i>	-	-	-	0.00%
Total	1,459,828	121,652	299,755	146.40%
City Manager				
<i>Salaries & Benefits</i>	1,032,744	86,062	69,516	-19.23%
<i>Supplies & Materials</i>	58,817	4,901	579	-88.18%
<i>Services & Maintenance</i>	1,614,476	134,540	32,298	-75.99%
<i>Internal Services</i>	42,417	3,535	865	-75.52%
<i>Capital Equipment</i>	363,177	30,265	-	-100.00%
Total	3,111,631	259,303	103,259	-60.18%
City Clerk				
<i>Salaries & Benefits</i>	542,407	45,201	40,883	-9.55%
<i>Supplies & Materials</i>	5,528	461	166	-63.91%
<i>Services & Maintenance</i>	699,261	58,272	36,796	-36.85%
<i>Internal Services</i>	162,649	13,554	472	-96.51%
<i>Capital Equipment</i>	2,000	167	-	-100.00%
Total	1,411,845	117,654	78,318	-33.43%
Municipal Court				
<i>Salaries & Benefits</i>	1,148,190	95,683	83,450	-12.78%
<i>Supplies & Materials</i>	13,833	1,153	114	-90.11%
<i>Services & Maintenance</i>	58,624	4,885	2,744	-43.83%
<i>Internal Services</i>	38,364	3,197	1,001	-68.70%
<i>Capital Equipment</i>	41,200	3,433	-	-100.00%
Total	1,300,211	108,351	87,309	-19.42%
Legal				
<i>Salaries & Benefits</i>	1,046,699	87,225	78,300	-10.23%
<i>Supplies & Materials</i>	11,598	967	201	-79.24%
<i>Services & Maintenance</i>	271,831	22,653	2,509	-88.93%
<i>Internal Services</i>	33,897	2,825	592	-79.05%
<i>Capital Equipment</i>	44,600	3,717	-	-100.00%
Total	1,408,625	117,385	81,601	-30.48%

I.T.

Salaries & Benefits	1,792,729	149,394	126,750	-15.16%
Supplies & Materials	30,213	2,518	1,975	-21.56%
Services & Maintenance	1,459,452	121,621	322,028	164.78%
Internal Services	18,539	1,545	953	-38.30%
Capital Equipment	120,800	10,067	14,905	48.06%
Total	3,421,733	285,144	466,611	63.64%

Finance

Salaries & Benefits	2,070,516	172,543	179,270	3.90%
Supplies & Materials	50,186	4,182	3,343	-20.06%
Services & Maintenance	1,096,571	91,381	62,555	-31.54%
Internal Services	306,336	25,528	9,760	-61.77%
Capital Equipment	20,000	1,667	-	-100.00%
Total	3,543,609	295,301	254,929	-13.67%

Human Resources

Salaries & Benefits	709,137	59,095	50,893	-13.88%
Supplies & Materials	29,290	2,441	137	-94.39%
Services & Maintenance	287,356	23,946	6,748	-71.82%
Internal Services	57,237	4,770	1,440	-69.81%
Capital Equipment	14,308	1,192	-	-100.00%
Total	1,097,328	91,444	59,218	-35.24%

Planning

Salaries & Benefits	3,368,065	280,672	238,772	-14.93%
Supplies & Materials	67,818	5,652	203	-96.41%
Services & Maintenance	417,135	34,761	12,573	-63.83%
Internal Services	178,464	14,872	3,940	-73.51%
Capital Equipment	27,405	2,284	-	-100.00%
Total	4,058,887	338,241	255,489	-24.47%

Public Works

Salaries & Benefits	9,360,840	780,070	681,514	-12.63%
Supplies & Materials	5,259,288	438,274	198,233	-54.77%
Services & Maintenance	3,360,031	280,003	97,876	-65.04%
Internal Services	950,580	79,215	34,973	-55.85%
Capital Equipment	2,037,504	169,792	66,024	-61.12%
Total	20,968,243	1,747,354	1,078,619	-38.27%

Police				
<i>Salaries & Benefits</i>	20,444,205	1,703,684	1,585,378	-6.94%
<i>Supplies & Materials</i>	953,061	79,422	20,566	-74.10%
<i>Services & Maintenance</i>	1,776,072	148,006	53,976	-63.53%
<i>Internal Services</i>	1,027,148	85,596	36,266	-57.63%
<i>Capital Equipment</i>	1,202,589	100,216	9,723	-90.30%
Total	25,403,075	2,116,923	1,705,910	-19.42%

Fire				
<i>Salaries & Benefits</i>	15,484,862	1,290,405	1,376,921	6.70%
<i>Supplies & Materials</i>	332,162	27,680	96	-99.65%
<i>Services & Maintenance</i>	449,093	37,424	37,505	0.22%
<i>Internal Services</i>	593,561	49,463	34,480	-30.29%
<i>Capital Equipment</i>	17,500	1,458	-	-100.00%
Total	16,877,178	1,406,432	1,449,002	3.03%

Parks & Recreation**				
<i>Salaries & Benefits</i>	4,775,207	397,934	378,498	-4.88%
<i>Supplies & Materials</i>	679,812	56,651	2,773	-95.11%
<i>Services & Maintenance</i>	1,524,743	127,062	259,496	104.23%
<i>Internal Services</i>	428,516	35,710	13,190	-63.06%
<i>Capital Equipment</i>	205,456	17,121	3,270	-80.90%
Total	7,613,734	634,478	657,226	3.59%

General Fund				
<i>Salaries & Benefits</i>	61,787,229	5,148,936	4,890,968	-5.01%
<i>Supplies & Materials</i>	7,507,531	625,628	228,701	-63.44%
<i>Services & Maintenance</i>	14,422,381	1,201,865	1,224,889	1.92%
<i>Internal Services</i>	3,862,247	321,854	138,766	-56.89%
<i>Capital Equipment</i>	4,096,539	341,378	93,921	-72.49%
<i>Interfund Transfers</i>	872,488	72,707	72,707	0.00%
Total	92,548,415	7,712,368	6,649,953	-195.91%

(Adjusted Budget)

* Based on proportion of the fiscal year elapsed.

** Includes Sooner Theatre, Santa Fe Depot, Firehouse Art Center & Historical Museum

Expenses do not include encumbrances

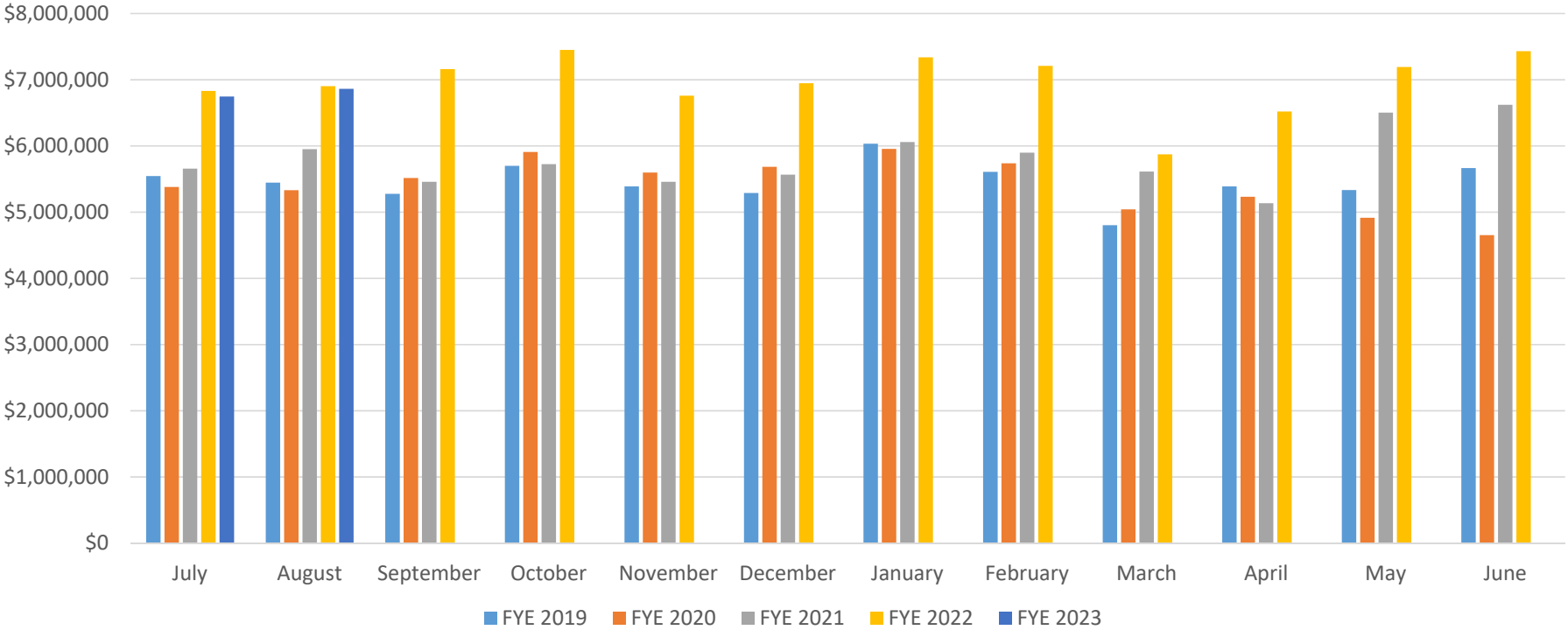
Appropriations from Fund Balance FY23

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.	Description
General Fund						
10-29000	10660270-43135	3,000.00	7/12/2022	18		payment of expenses incurred for the care of animals seized by the Norman Animal Welfare Division
Special Grants Fund						
22-29000	22440146-44009	5,000.00	7/26/2022	26		CLG grant for development & support of local historic programs
22-29000	22440146-44604	1,500.00	7/26/2022	26		CLG grant for development & support of local historic programs
22-29000	22440146-44701	1,000.00	7/26/2022	26		CLG grant for development & support of local historic programs
22-29000	22440146-44821	500.00	7/26/2022	26		CLG grant for development & support of local historic programs
22-29000	22440146-43001	500.00	7/26/2022	26		CLG grant for development & support of local historic programs
22-29000	22440146-44601	150.00	7/26/2022	26		CLG grant for development & support of local historic programs
Risk Management Fund						
43-29000	10550223-43212	8,033.27	7/12/2022	16		reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
43-29000	10550223-43213	8,985.20	7/12/2022	16		reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
43-29000	10660270-43135	7,000.00	7/12/2022	18		payment of expenses incurred for the care of animals seized by the Norman Animal Welfare Division
Capital Fund Balance						
50-29000	50193365-46101	32,821.05	7/26/2022	19	BG0252	increased contract amt for addt'n of air blenders to HVAC system for Parks maintenance facility

Norman Sales Tax % Change from Prior Year, Fiscal Year Ending 2023



Norman Unrestricted Sales Tax, FYE 2019-2023



City Comparison for Sales Tax collections - July 2022

City	Change from July 2021	Year-to-date % Change
Norman	-1.25%	-1.25%
OKC	8.85%	8.85%
Moore	16.01%	16.01%
Edmond	3.50%	3.50%
Midwest City	5.10%	5.10%
Tulsa	7.55%	7.55%
Lawton	2.54%	2.54%
State of OK	11.64%	11.64%

City Comparison for Sales Tax collections - January 2023

City	Change from Jan 2022	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - August 2022

City	Change from Aug 2021	Year-to-date % Change
Norman	-0.61%	-0.92%
OKC	7.69%	8.26%
Moore	11.05%	13.49%
Edmond	9.71%	6.58%
Midwest City	3.67%	4.38%
Tulsa	7.86%	7.71%
Lawton	2.10%	2.32%
State of OK	n/a	n/a

City Comparison for Sales Tax collections - February 2023

City	Change from Feb 2022	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - September 2022

City	Change from Sep 2021	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - March 2023

City	Change from Mar 2022	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - October 2022

City	Change from Oct 2021	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - April 2023

City	Change from Apr 2022	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - November 2022

City	Change from Nov 2021	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - May 2023

City	Change from May 2022	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - December 2022

City	Change from Dec 2021	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - June 2023

City	Change from June 2022	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		