

**CITY OF NORMAN, OKLAHOMA
FINANCE COMMITTEE AGENDA**

**MUNICIPAL BUILDING CONFERENCE ROOM
201 WEST GRAY
THURSDAY, APRIL 16, 2020**

4:00 P.M.

CANCELLED

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.

**SUMMARY OF MAJOR GENERAL FUND REVENUE SOURCES
VS. BUDGET, FYE 2020 - AS OF FEBRUARY 28, 2020**

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	44,824,850	30,263,497	3,467,990	27,847,410	-7.98%	27,288,626	2.05%
Use Tax	4,788,276	3,151,672	747,057	4,160,640	32.01%	3,363,480	23.70%
Franchise Taxes/Fees	7,806,785	5,052,114	695,727	4,749,044	-6.00%	4,785,384	-0.76%
Licenses and Permits	1,180,519	578,047	56,482	526,974	-8.84%	546,690	-3.61%
Shared (Other) Taxes	2,412,951	1,608,634	191,081	1,546,588	-3.86%	1,541,737	0.31%
Fines and Forfeitures	1,869,544	1,246,363	194,522	1,453,642	16.63%	1,297,662	12.02%
Investment/Interest Income	178,500	119,000	3,814	5,027	-95.78%	113,836	-95.58%
TOTAL: General Fund (Major)	63,061,425	42,019,327	5,356,674	40,289,326	-4.12%	38,937,414	3.47%

**SUMMARY OF MAJOR CAPITAL PROJECT FUND REVENUE SOURCES
VS. BUDGET, FYE 2020 - AS OF FEBRUARY 28, 2020**

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	13,565,038	9,158,435	1,055,475	8,475,299	-7.46%	8,305,234	2.05%
Investment/Interest Income	150,000	100,000	58,551	599,293	499.29%	374,889	59.86%
TOTAL: Capital Fund (Major)	13,715,038	9,258,435	1,114,026	9,074,592	-1.99%	8,680,123	4.54%

**SUMMARY OF MAJOR NORMAN FORWARD FUND REVENUE SOURCES
VS. BUDGET, FYE 2020 - AS OF FEBRUARY 28, 2020**

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	9,634,945	6,505,033	819,751	6,445,660	-0.91%	6,327,353	1.87%
Use Tax	647,546	426,219	124,509	693,440	62.70%	560,580	23.70%
Investment/Interest Income	15,000	10,000	53,730	479,782	4697.82%	534,421	-10.22%
TOTAL: Capital Fund (Major)	10,297,491	6,941,252	997,990	7,618,882	9.76%	7,422,353	2.65%

**SUMMARY OF MAJOR ROOM TAX FUND REVENUE SOURCES
VS. BUDGET, FYE 2020 - AS OF FEBRUARY 28, 2020**

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	1,917,152	1,278,101	89,648	1,137,636	-10.99%	1,259,641	-9.69%
Investment/Interest Income	2,640	1,760	232	2,502	42.17%	3,867	-35.28%
TOTAL: Room Tax Fund	1,919,792	1,279,861	89,880	1,140,138	-10.92%	1,263,508	-9.76%

**SUMMARY OF MAJOR UNP TIF FUND REVENUE SOURCES
VS. BUDGET, FYE 2020 - AS OF FEBRUARY 28, 2020**

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	-	-	657,299	2,351,250	100.00%	2,370,256	-0.80%
Investment/Interest Income	140,000	93,333	12,169	113,688	21.81%	113,024	0.59%
TOTAL: UNP TIF Fund (Major)	140,000	93,333	669,467	2,464,938	2541.00%	2,483,280	-0.74%

**SUMMARY OF MAJOR WESTWOOD FUND REVENUE SOURCES
VS. BUDGET, FYE 2020 - AS OF FEBRUARY 28, 2020**

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	475,000	273,482	37,233	298,913	9.30%	237,952	25.62%
Golf Driving Range	103,000	54,417	8,999	60,383	10.96%	54,578	10.64%
Golf Carts	269,000	157,108	13,628	159,545	1.55%	133,942	19.11%
Swimming Pool	625,000	283,845	2,989	249,086	-12.25%	236,358	5.39%
TOTAL: Westwood Fund (Major)	1,472,000	768,852	62,849	767,926	-0.12%	662,830	15.86%

**SUMMARY OF MAJOR WATER FUND REVENUE SOURCES
VS. BUDGET, FYE 2020 - AS OF FEBRUARY 28, 2020**

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	15,262,261	10,772,623	979,426	11,092,550	2.97%	10,671,876	3.94%
User Fees-Commercial	2,515,183	1,676,789	176,882	1,792,053	6.87%	1,790,829	0.07%
User Fees-Industrial	335,992	223,995	26,134	301,310	34.52%	258,696	16.47%
User Fees-Institutional	931,133	620,755	13,881	666,497	7.37%	778,601	-14.40%
Connection Fees	640,000	426,667	41,334	383,826	-10.04%	394,007	-2.58%
Capital Improvement Charges	1,366,313	910,875	191,765	1,246,832	36.88%	978,292	27.45%
Investment/Interest Income	120,000	80,000	60,405	539,104	573.88%	1,275,170	-57.72%
TOTAL: Water Fund (Major)	21,170,882	14,711,703	1,489,827	16,022,172	8.91%	16,147,471	-0.78%

**SUMMARY OF MAJOR WATER RECLAMATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2020 - AS OF FEBRUARY 28, 2020**

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	8,063,099	5,375,399	695,286	5,511,843	2.54%	5,636,868	-2.22%
User Fees-Commercial	1,405,238	936,825	98,165	946,794	1.06%	964,755	-1.86%
User Fees-Industrial	173,412	115,608	12,526	115,443	-0.14%	121,916	-5.31%
User Fees-Institutional	1,052,608	701,739	9,619	777,933	10.86%	720,679	7.94%
Capital Improvement Charges	816,080	544,053	(11,822)	308,919	-43.22%	582,132	-46.93%
Investment/Interest Income	50,000	33,333	13,962	116,407	249.22%	94,648	22.99%
TOTAL: Water Reclamation Fund (Major)	11,560,437	7,706,958	817,737	7,777,339	0.91%	8,120,998	-4.23%

**SUMMARY OF MAJOR SEWER MAINTENANCE FUND REVENUE SOURCES
VS. BUDGET, FYE 2020 - AS OF FEBRUARY 28, 2020**

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	3,001,979	1,993,437	256,533	2,078,010	4.24%	2,046,287	1.55%
TOTAL: Sewer Maintenance Fund (Major)	3,001,979	1,993,437	256,533	2,078,010	4.24%	2,046,287	1.55%

**SUMMARY OF MAJOR NEW DEVELOPMENT EXCISE FUND REVENUE SOURCES
VS. BUDGET, FYE 2020 - AS OF FEBRUARY 28, 2020**

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	722,130	80,916	760,796	5.35%	716,762	6.14%
WW Excise Tax (Commercial)	300,000	200,000	2,152	75,975	-62.01%	131,670	-42.30%
TOTAL: New Development Excise Fund (Major)	1,400,000	922,130	83,068	836,771	-9.26%	848,432	-1.37%

**SUMMARY OF MAJOR SANITATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2020 - AS OF FEBRUARY 28, 2020**

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	7,885,312	5,256,875	669,110	5,336,134	1.51%	5,259,717	1.45%
User Fees-Commercial	3,605,036	2,403,357	293,548	2,360,085	-1.80%	2,272,519	3.85%
User Fees-Industrial	163,979	109,319	9,454	79,435	-27.34%	75,812	4.78%
User Fees-Institutional	477,007	318,005	27,518	277,831	-12.63%	358,418	-22.48%
User Fees-Transfer Station	588,070	392,047	71,143	610,519	55.73%	461,864	32.19%
User Fees - Recycling	1,214,954	809,969	98,848	789,409	-2.54%	775,374	1.81%
Recycled Material Sales	221,874	147,916	1,099	23,490	-84.12%	87,607	-73.19%
Investment/Interest Income	100,000	66,667	23,671	193,452	190.18%	163,537	18.29%
TOTAL: Sanitation Fund (Major)	14,256,232	9,504,155	1,194,392	9,670,355	1.75%	9,454,849	2.28%

**SUMMARY OF MAJOR FUND EXPENDITURES VS. BUDGET
VS. BUDGET, FYE 2020 - AS OF FEBRUARY 28, 2020**

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	91,208,771	60,805,848	5,796,200	57,250,339	-5.85%	49,003,822	16.83%
Capital Fund	75,492,399	50,328,266	2,193,636	14,167,372	-71.85%	11,347,795	24.85%
Norman Forward Fund	77,792,245	51,861,497	697,691	12,678,000	-75.55%	14,875,140	-14.77%
Westwood Fund	2,410,179	1,606,786	39,022	1,234,173	-23.19%	1,143,894	7.89%
Water Fund	68,253,095	45,502,063	2,756,659	20,055,813	-55.92%	18,339,411	9.36%
Water Reclamation Fund	34,346,989	22,897,993	1,136,740	6,839,667	-70.13%	8,805,961	-22.33%
Sanitation Fund	20,636,565	13,757,710	870,233	8,254,838	-40.00%	650,628	1168.75%
	(Adjusted Budget)						

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

**SUMMARY OF MAJOR GENERAL FUND EXPENDITURES VS. BUDGET
FYE 2020 - AS OF FEBRUARY 29, 2020**

DEPARTMENT	TOTAL BUDGET (Adjusted Budget)	PROJECTED TO DATE *	EXPENDED TO DATE	% Var. From Proj To Date
City Council				
<i>Salaries & Benefits</i>	11,628	7,752	7,441	-4.01%
<i>Supplies & Materials</i>	9,870	6,580	4,877	-25.89%
<i>Services & Maintenance</i>	1,244,169	829,446	385,373	-53.54%
<i>Internal Services</i>	29,093	19,395	28,619	47.56%
<i>Capital Equipment</i>	-	-	-	0.00%
Total	1,294,760	863,173	426,311	-50.61%
City Manager				
<i>Salaries & Benefits</i>	773,796	515,864	441,922	-14.33%
<i>Supplies & Materials</i>	842,254	561,503	6,564	-98.83%
<i>Services & Maintenance</i>	465,949	310,633	320,380	3.14%
<i>Internal Services</i>	32,207	21,471	17,794	-17.13%
<i>Capital Equipment</i>	30,000	20,000	3,293	-83.54%
Total	2,144,206	1,429,471	789,953	-44.74%
City Clerk				
<i>Salaries & Benefits</i>	1,203,717	802,478	758,533	-5.48%
<i>Supplies & Materials</i>	134,579	89,719	63,402	-29.33%
<i>Services & Maintenance</i>	744,172	496,115	379,056	-23.60%
<i>Internal Services</i>	221,351	147,567	133,548	-9.50%
<i>Capital Equipment</i>	118,174	78,783	13,988	-82.25%
Total	2,421,993	1,614,662	1,348,526	-16.48%
Municipal Court				
<i>Salaries & Benefits</i>	1,202,754	801,836	704,352	-12.16%
<i>Supplies & Materials</i>	13,808	9,205	3,491	-62.08%
<i>Services & Maintenance</i>	59,845	39,897	19,006	-52.36%
<i>Internal Services</i>	32,289	21,526	17,175	-20.21%
<i>Capital Equipment</i>	43,777	29,185	-	-100.00%
Total	1,352,473	901,649	744,023	-17.48%
Legal				
<i>Salaries & Benefits</i>	975,762	650,508	556,707	-14.42%
<i>Supplies & Materials</i>	11,498	7,665	3,903	-49.08%
<i>Services & Maintenance</i>	223,936	149,291	112,782	-24.45%
<i>Internal Services</i>	23,729	15,819	14,587	-7.79%
<i>Capital Equipment</i>	1,800	1,200	1,728	43.97%
Total	1,236,725	824,483	689,706	-16.35%

DEPARTMENT	TOTAL BUDGET (Adjusted Budget)	PROJECTED TO DATE *	EXPENDED TO DATE	% Var. From Proj To Date
I.T.				
<i>Salaries & Benefits</i>	1,469,658	979,772	916,530	-6.45%
<i>Supplies & Materials</i>	66,583	44,389	24,310	-45.23%
<i>Services & Maintenance</i>	1,146,554	764,369	829,073	8.47%
<i>Internal Services</i>	18,439	12,293	9,268	-24.61%
<i>Capital Equipment</i>	197,628	131,752	140,727	6.81%
Total	2,898,862	1,932,575	1,919,908	-0.66%
Finance				
<i>Salaries & Benefits</i>	2,236,752	1,491,168	1,478,423	-0.85%
<i>Supplies & Materials</i>	76,589	51,059	37,174	-27.19%
<i>Services & Maintenance</i>	1,021,911	681,274	722,524	6.05%
<i>Internal Services</i>	201,977	134,651	107,056	-20.49%
<i>Capital Equipment</i>	21,537	14,358	19,793	37.86%
Total	3,558,766	2,372,511	2,364,970	-0.32%
Human Resources				
<i>Salaries & Benefits</i>	637,802	425,201	416,524	-2.04%
<i>Supplies & Materials</i>	37,055	24,703	16,267	-34.15%
<i>Services & Maintenance</i>	452,392	301,595	155,568	-48.42%
<i>Internal Services</i>	38,896	25,931	35,470	36.79%
<i>Capital Equipment</i>	38,627	25,751	6,774	-73.69%
Total	1,204,772	803,181	630,603	-21.49%
Planning				
<i>Salaries & Benefits</i>	3,186,646	2,124,431	2,012,297	-5.28%
<i>Supplies & Materials</i>	51,072	34,048	17,037	-49.96%
<i>Services & Maintenance</i>	313,125	208,750	146,595	-29.77%
<i>Internal Services</i>	114,953	76,635	65,850	-14.07%
<i>Capital Equipment</i>	128,420	85,613	22,226	-74.04%
Total	3,794,216	2,529,477	2,264,005	-10.50%
Public Works				
<i>Salaries & Benefits</i>	8,772,989	5,848,659	5,335,090	-8.78%
<i>Supplies & Materials</i>	4,173,477	2,782,318	2,064,398	-25.80%
<i>Services & Maintenance</i>	3,207,814	2,138,543	1,505,772	-3.47%
<i>Internal Services</i>	506,627	337,751	307,315	345.82%
<i>Capital Equipment</i>	2,620,495	1,746,997	1,495,681	-14.39%
Total	19,281,402	12,854,268	10,708,255	-16.69%

DEPARTMENT	TOTAL BUDGET (Adjusted Budget)	PROJECTED TO DATE *	EXPENDED TO DATE	% Var. From Proj To Date
Police				
<i>Salaries & Benefits</i>	18,791,165	12,527,443	13,029,898	4.01%
<i>Supplies & Materials</i>	745,460	496,973	372,732	-25.00%
<i>Services & Maintenance</i>	1,475,119	983,413	735,710	-25.19%
<i>Internal Services</i>	670,041	446,694	363,860	-18.54%
<i>Capital Equipment</i>	968,503	645,669	144,377	-77.64%
Total	22,650,288	15,100,192	14,646,576	-3.00%
Fire				
<i>Salaries & Benefits</i>	14,747,936	9,831,957	9,955,005	1.25%
<i>Supplies & Materials</i>	388,207	258,805	195,000	-24.65%
<i>Services & Maintenance</i>	504,262	336,175	292,475	-13.00%
<i>Internal Services</i>	296,967	197,978	158,396	-19.99%
<i>Capital Equipment</i>	600,099	400,066	328,590	-17.87%
Total	16,537,471	11,024,981	10,929,466	-0.87%
Parks & Recreation**				
<i>Salaries & Benefits</i>	3,660,525	2,440,350	2,154,377	-11.72%
<i>Supplies & Materials</i>	456,653	304,435	215,012	-29.37%
<i>Services & Maintenance</i>	1,112,057	741,371	686,037	-7.46%
<i>Internal Services</i>	259,352	172,901	153,756	-11.07%
<i>Capital Equipment</i>	226,999	151,333	299,975	98.22%
Total	5,715,586	3,810,391	3,509,158	-7.91%
General Fund				
<i>Salaries & Benefits</i>	57,671,130	38,447,420	37,767,098	-1.77%
<i>Supplies & Materials</i>	7,007,105	4,671,403	3,024,167	-35.26%
<i>Services & Maintenance</i>	11,971,305	7,980,870	6,290,350	-21.18%
<i>Internal Services</i>	2,445,921	1,630,614	1,412,693	-13.36%
<i>Capital Equipment</i>	4,996,059	3,330,706	2,477,152	-25.63%
<i>Interfund Transfers</i>	7,117,251	4,744,834	6,548,879	38.02%
Total	91,208,771	60,805,847	57,520,339	-5.40%

* Based on proportion of the fiscal year elapsed.

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

Expenses do not include encumbrances

GENERAL FUND:
As of February 29, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	6,228,279	8,635,267	\$ 8,635,267	
REVENUES:				
Revenue	77,066,207	77,068,207	47,493,604	
Transfers In	5,890,081	6,804,710	4,841,341	
Total Revenue	<u>82,956,288</u>	<u>83,872,917</u>	<u>52,334,945</u>	
EXPENDITURES:				
Salary / Benefits	57,992,291	57,671,130	37,767,098	19,904,032
Supplies / Materials	6,036,044	7,007,105	3,024,167	3,610,512
Services / Maintenance	12,116,334	11,971,305	6,290,351	4,346,612
Internal Services	2,455,921	2,445,921	1,412,371	1,033,550
Capital Equipment	3,963,931	4,996,059	2,207,474	509,961
Transfers Out	1,705,116	7,117,251	6,548,879	568,372
Employee Turnover Savings	(800,000)	(800,000)		
Supplies/Materials/Svs/Maint Savings	(513,349)	(513,349)		
Total Expenditures	<u>82,956,288</u>	<u>89,895,422</u>	<u>57,250,340</u>	<u>29,973,039</u>
Net Difference	<u>-</u>	<u>(6,022,505)</u>	<u>(4,915,395)</u>	
Ending Fund Balance	<u>\$ 6,228,279</u>	<u>\$ 2,612,762</u>	<u>\$ 3,719,872</u>	

RAINY DAY FUND:
As of February 29, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month
Beginning Fund Balance	\$ 3,344,618	\$ 3,794,419	\$ 3,794,419
REVENUES:			
Revenue	15,000	15,000	47,907
Transfers In	-	-	-
Total Revenue	<u>15,000</u>	<u>15,000</u>	<u>47,907</u>
EXPENDITURES:			
Transfers Out	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Difference	<u>15,000</u>	<u>15,000</u>	<u>47,907</u>
Ending Fund Balance	<u>\$ 3,359,618</u>	<u>\$ 3,809,419</u>	<u>\$ 3,842,326</u>
Rainy Day Target - 4%			3,613,247

PUBLIC SAFETY SALES TAX FUND:
As of February 29, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ 80,958	\$ 10,401,286	\$ 10,401,286	
REVENUES:				
Revenue	11,588,905	11,588,905	7,558,569	
Transfers In	1,592,259	1,592,259	1,061,512	
Total Revenue	<u>13,181,164</u>	<u>13,181,164</u>	<u>8,620,081</u>	
EXPENDITURES:				
Salary / Benefits	9,128,940	9,586,536	6,340,210	3,246,327
Supplies / Materials	370,588	422,338	141,943	228,679
Services / Maintenance	283,083	352,693	157,165	135,553
Internal Services	165,375	165,375	95,604	69,771
Capital Equipment	206,419	1,496,688	708,098	380,179
Capital Project	750,000	9,876,862	410,909	7,077,012
Debt Service	2,357,717	2,357,717	1,177,247	1,180,470
Transfers Out	-	-	-	-
Total Expenditures	<u>13,262,122</u>	<u>24,258,209</u>	<u>9,031,176</u>	<u>12,317,991</u>
Net Difference	<u>(80,958)</u>	<u>(11,077,045)</u>	<u>(411,095)</u>	
Ending Fund Balance	<u>\$ -</u>	<u>\$ (675,759)</u>	<u>\$ 9,990,191</u>	

ROOM TAX FUND:
As of February 29, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ 51,570	\$ 358,700	\$ 358,700	
REVENUES:				
Revenue	1,919,792	1,919,792	1,140,138	
Transfers In	-	-	-	
Total Revenue	<u>1,919,792</u>	<u>1,919,792</u>	<u>1,140,138</u>	
EXPENDITURES:				
Services / Maintenance	1,382,250	1,397,250	1,051,688	2
Internal Services	76,792	78,225	40,195	38,030
Capital Projects	90,000	424,601	138,719	244,232
Transfers Out	205,882	205,882	137,256	68,626
Total Expenditures	<u>1,754,924</u>	<u>2,105,958</u>	<u>1,367,858</u>	<u>350,890</u>
Net Difference	<u>164,868</u>	<u>(186,166)</u>	<u>(227,720)</u>	
Ending Fund Balance	<u>\$ 216,438</u>	<u>\$ 172,534</u>	<u>\$ 130,980</u>	

WESTWOOD FUND:
As of February 29, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ -	\$ 612	\$ 612	
REVENUES:				
Revenue	1,495,120	1,503,090	950,995	
Transfers In	899,682	899,682	599,792	
Total Revenue	<u>2,394,802</u>	<u>2,402,772</u>	<u>1,550,787</u>	
EXPENDITURES:				
Salary / Benefits	1,444,073	1,444,073	871,747	572,326
Supplies / Materials	329,945	341,718	210,197	128,551
Services / Maintenance	310,203	313,807	116,898	176,083
Internal Services	21,699	21,699	17,900	3,799
Capital Equipment	83,000	83,000	-	69,235
Capital Projects	-	-	-	-
Debt Service	205,882	205,882	17,430	188,452
Total Expenditures	<u>2,394,802</u>	<u>2,410,179</u>	<u>1,234,172</u>	<u>1,138,446</u>
Net Difference	-	(7,407)	316,615	
Ending Fund Balance	<u>\$ -</u>	<u>\$ (6,795)</u>	<u>\$ 317,227</u>	

WATER FUND:
As of February 29, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ 14,824,710	\$ 45,165,986	\$ 45,165,986	
REVENUES:				
Revenue	23,600,926	44,423,643	21,561,674	
Transfers In	-	-	-	
Total Revenue	<u>23,600,926</u>	<u>44,423,643</u>	<u>21,561,674</u>	
EXPENDITURES:				
Salary / Benefits	4,546,199	4,546,199	2,861,220	1,684,979
Supplies / Materials	2,774,159	2,678,501	1,486,053	803,823
Services / Maintenance	3,184,838	3,566,057	1,802,681	1,677,806
Internal Services	163,880	163,880	89,486	74,394
Cost Allocation	1,971,265	1,971,265	1,149,684	821,581
Capital Equipment	925,698	1,041,301	80,643	608,630
Capital Projects	10,192,130	48,093,820	10,708,207	22,327,782
Debt Service	5,125,072	5,125,072	1,112,084	4,012,988
Transfers Out	1,067,000	1,067,000	765,755	301,245
Employee Turnover Savings	(68,193)	(68,193)		
Total Expenditures	<u>29,882,048</u>	<u>68,184,902</u>	<u>20,055,813</u>	<u>32,313,228</u>
Net Difference	<u>(6,281,122)</u>	<u>(23,761,259)</u>	<u>1,505,861</u>	
Ending Fund Balance	<u>\$ 8,543,588</u>	<u>\$ 21,404,727</u>	<u>\$ 46,671,847</u>	

WATER RECLAMATION FUND:
As of February 29, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ 7,825,920	\$ 8,675,963	\$ 8,675,963	
REVENUES:				
Revenue	13,416,733	13,416,733	8,453,274	
Transfers In	-	-	-	
Total Revenue	<u>13,416,733</u>	<u>13,416,733</u>	<u>8,453,274</u>	
EXPENDITURES:				
Salary / Benefits	3,570,057	3,570,057	2,248,984	1,321,073
Supplies / Materials	604,765	588,108	272,556	308,148
Services / Maintenance	1,487,711	1,736,891	859,385	639,730
Internal Services	148,160	148,160	76,414	71,746
Cost Allocation	1,891,828	1,891,828	1,156,486	735,342
Capital Equipment	223,020	655,170	316,689	298,314
Capital Projects	4,179,000	8,929,889	388,729	8,229,852
Debt Service	2,126,459	2,126,459	523,489	1,602,970
Transfers Out	601,455	601,455	400,968	200,487
Employee Turnover Savings	(53,551)	(53,551)		
Total Expenditures	<u>14,778,904</u>	<u>20,194,466</u>	<u>6,243,700</u>	<u>13,407,662</u>
Net Difference	<u>(1,362,171)</u>	<u>(6,777,733)</u>	<u>2,209,574</u>	
Ending Fund Balance	<u>\$ 6,463,749</u>	<u>\$ 1,898,230</u>	<u>\$ 10,885,537</u>	

SEWER MAINTENANCE FUND:
As of February 29, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ 766,455	\$ 9,164,115	\$ 9,164,115	
REVENUES:				
Revenue	3,001,979	3,001,979	2,189,901	
Transfers In	-	-	-	
Total Revenue	<u>3,001,979</u>	<u>3,001,979</u>	<u>2,189,901</u>	
EXPENDITURES:				
Salary / Benefits	67,100	67,100	45,960	21,140
Supplies / Materials	2,581	2,581	1,466	1,115
Services / Maintenance	2,425	2,425	349	2,076
Internal Services	700	700	-	700
Cost Allocation	-	-	-	-
Capital Equipment	1,800	1,800	1,605	195
Capital Projects	2,800,000	10,802,612	146,223	10,525,587
Audit Adjustments	-	-	-	-
Employee Turnover Savings	-	-	-	-
Total Expenditures	<u>2,874,606</u>	<u>10,877,218</u>	<u>195,603</u>	<u>10,550,813</u>
Net Difference	<u>127,373</u>	<u>(7,875,239)</u>	<u>1,994,298</u>	
Ending Fund Balance	<u>\$ 893,828</u>	<u>\$ 1,288,876</u>	<u>\$ 11,158,413</u>	

NEW DEVELOPMENT EXCISE FUND:

As of February 29, 2020

	<u>Original Budget - Annual</u>	<u>Adjusted budget - Annual</u>	<u>YTD Actual - 8 Month</u>	<u>Unencumb Balance</u>
Beginning Fund Balance	\$ 9,501,985	\$ 7,108,649	\$ 7,108,649	
REVENUES:				
Revenue	1,470,000	1,470,000	931,756	
Transfers In	-	-	-	
Total Revenue	<u>1,470,000</u>	<u>1,470,000</u>	<u>931,756</u>	
EXPENDITURES:				
Services / Maintenance	-	-	-	-
Capital Projects	939,700	1,563,936	151,448	1,366,587
Debt Service	1,644,569	1,644,569	248,917	1,395,652
Audit Adjustments	-	-	-	-
Total Expenditures	<u>2,584,269</u>	<u>3,208,505</u>	<u>400,365</u>	<u>2,762,239</u>
Net Difference	<u>(1,114,269)</u>	<u>(1,738,505)</u>	<u>531,391</u>	
Ending Fund Balance	<u>\$ 8,387,716</u>	<u>\$ 5,370,144</u>	<u>\$ 7,640,040</u>	

**SANITATION FUND:
As of February 29, 2020**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ 9,322,503	\$ 14,814,508	\$ 14,814,508	
REVENUES:				
Revenue	15,321,874	15,377,274	10,674,543	
Transfers In	-	-	-	
Total Revenue	<u>15,321,874</u>	<u>15,377,274</u>	<u>10,674,543</u>	
EXPENDITURES:				
Salary / Benefits	4,569,049	4,569,049	2,990,573	1,578,476
Supplies / Materials	1,219,343	1,218,451	633,936	583,512
Services / Maintenance	3,878,838	3,900,412	2,021,975	1,861,067
Internal Services	757,284	757,284	356,265	401,019
Cost Allocation	1,508,688	1,508,688	875,259	633,429
Capital Equipment	2,157,842	2,651,990	1,250,387	314,206
Capital Projects	210,000	4,395,923	98,458	4,058,755
Debt Service	1,634,768	1,634,768	27,984	1,606,784
Transfers Out	-	-	-	-
Total Expenditures	<u>15,935,812</u>	<u>20,636,565</u>	<u>8,254,837</u>	<u>11,037,248</u>
Net Difference	<u>(613,938)</u>	<u>(5,259,291)</u>	<u>2,419,706</u>	
Ending Fund Balance	<u>\$ 8,708,565</u>	<u>\$ 9,555,217</u>	<u>\$ 17,234,214</u>	

CAPITAL FUND:
As of February 29, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
	\$ 20,588,281	\$ 65,932,286	\$ 65,932,286	
REVENUES:				
Revenue	34,375,548	34,465,838	9,563,764	
Transfers In	-	256,763	256,763	
Total Revenue	<u>34,375,548</u>	<u>34,722,601</u>	<u>9,820,527</u>	
EXPENDITURES:				
Salary / Benefits	1,235,582	1,235,582	830,587	404,995
Supplies / Materials	-	-	-	-
Services / Maintenance	16,499	16,499	1,113	15,386
Internal Services	200	200	200	-
Capital Equipment	2,500	2,500	2,222	278
Capital Projects	29,850,907	68,274,882	9,555,059	46,076,067
Debt Service	1,316,384	1,316,384	658,465	657,919
Transfers Out	4,579,874	4,646,352	3,119,726	1,526,626
Total Expenditures	<u>37,001,946</u>	<u>75,492,399</u>	<u>14,167,372</u>	<u>48,681,271</u>
Net Difference	<u>(2,626,398)</u>	<u>(40,769,798)</u>	<u>(4,346,845)</u>	
Ending Fund Balance	<u>\$ 17,961,883</u>	<u>\$ 25,162,488</u>	<u>\$ 61,585,441</u>	

NORMAN FORWARD SALES TAX FUND:
As of February 29, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
	\$ 4,740,768	\$ 44,635,561	\$ 44,635,561	
REVENUES:				
Revenue	48,047,491	48,047,491	7,726,280	
Transfers In	-	-	-	
Total Revenue	<u>48,047,491</u>	<u>48,047,491</u>	<u>7,726,280</u>	
EXPENDITURES:				
Salary / Benefits	-	-	-	-
Supplies / Materials	-	-	-	-
Services / Maintenance	-	1,727,875	318,938	-
Internal Services	-	-	-	-
Capital Projects	31,492,860	71,145,957	8,091,087	53,518,280
Debt Service	4,695,718	4,695,718	4,119,511	576,207
Transfers Out	222,695	222,695	148,464	74,231
Total Expenditures	<u>36,411,273</u>	<u>77,792,245</u>	<u>12,678,000</u>	<u>54,168,718</u>
Net Difference	<u>11,636,218</u>	<u>(29,744,754)</u>	<u>(4,951,720)</u>	
Ending Fund Balance	<u>\$ 16,376,986</u>	<u>\$ 14,890,807</u>	<u>\$ 39,683,841</u>	

City Comparison for Sales Tax collections - July 2019

City	Change from July 2018	Year-to-date % Change
Norman	-2.94%	-2.94%
OKC	1.79%	1.79%
Moore	0.60%	0.60%
Edmond	4.06%	4.06%
Midwest City	-0.95%	-0.95%
Tulsa	-2.86%	-2.86%
Lawton	1.57%	1.57%
State of OK	-1.04%	-1.04%

City Comparison for Sales Tax collections - January 2020

City	Change from Jan 2019	Year-to-date % Change
Norman	-1.28%	1.81%
OKC	-5.48%	2.49%
Moore	0.09%	1.72%
Edmond	2.40%	6.76%
Midwest City	1.73%	2.04%
Tulsa	0.91%	2.52%
Lawton	1.58%	2.95%
State of OK	n/a	n/a

City Comparison for Sales Tax collections - August 2019

City	Change from Aug 2018	Year-to-date % Change
Norman	-2.09%	-2.52%
OKC	0.99%	1.39%
Moore	-2.56%	-0.99%
Edmond	7.31%	5.65%
Midwest City	-0.20%	-0.58%
Tulsa	-0.02%	-1.44%
Lawton	0.63%	1.10%
State of OK	2.05%	0.47%

City Comparison for Sales Tax collections - February 2020

City	Change from Feb 2019	Year-to-date % Change
Norman	2.28%	1.87%
OKC	4.11%	2.70%
Moore	1.78%	1.73%
Edmond	7.32%	6.83%
Midwest City	2.53%	2.11%
Tulsa	-0.16%	2.17%
Lawton	-0.84%	2.45%
State of OK	n/a	n/a

City Comparison for Sales Tax collections - September 2019

City	Change from Sep 2018	Year-to-date % Change
Norman	4.54%	-0.23%
OKC	6.14%	2.95%
Moore	1.70%	-0.12%
Edmond	4.51%	5.27%
Midwest City	3.79%	0.84%
Tulsa	6.36%	1.06%
Lawton	5.86%	2.68%
State of OK	-2.04%	-0.35%

City Comparison for Sales Tax collections - March 2020

City	Change from Mar 2019	Year-to-date % Change
Norman	4.98%	2.17%
OKC	1.46%	2.58%
Moore	2.13%	1.76%
Edmond	4.86%	6.64%
Midwest City	10.00%	2.83%
Tulsa	0.44%	2.00%
Lawton	3.99%	2.61%
State of OK	n/a	n/a

City Comparison for Sales Tax collections - October 2019

City	Change from Oct 2018	Year-to-date % Change
Norman	3.67%	0.78%
OKC	4.56%	3.35%
Moore	4.27%	0.94%
Edmond	7.47%	5.83%
Midwest City	4.60%	1.79%
Tulsa	1.43%	1.15%
Lawton	3.48%	2.88%
State of OK	-3.88%	-1.23%

City Comparison for Sales Tax collections - April 2020

City	Change from Apr 2019	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - November 2019

City	Change from Nov 2018	Year-to-date % Change
Norman	3.90%	1.40%
OKC	6.21%	3.90%
Moore	4.17%	1.55%
Edmond	11.15%	6.82%
Midwest City	2.96%	2.01%
Tulsa	7.40%	2.36%
Lawton	3.26%	2.95%
State of OK	-4.32%	-1.85%

City Comparison for Sales Tax collections - May 2020

City	Change from May 2019	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - December 2019

City	Change from Dec 2018	Year-to-date % Change
Norman	7.48%	2.38%
OKC	3.80%	3.89%
Moore	4.37%	2.01%
Edmond	11.16%	7.53%
Midwest City	2.55%	2.10%
Tulsa	5.02%	2.80%
Lawton	4.46%	3.20%
State of OK	-6.58%	-2.67%

City Comparison for Sales Tax collections - June 2020

City	Change from June 2019	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		