

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

**VIRTUAL MEETING HOSTED AT
MUNICIPAL BUILDING CONFERENCE ROOM
201 WEST GRAY**

THURSDAY, JANUARY 21, 2021

4:00 P.M.

This meeting has been cancelled. Finance reports are attached.

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 2021 - AS OF DECEMBER 31, 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	44,662,816	21,891,479	3,657,800	22,226,197	1.53%	20,706,007	7.34%
Use Tax	6,521,370	3,207,190	798,957	4,203,111	31.05%	2,883,021	45.79%
Franchise Taxes/Fees	7,337,273	3,486,166	338,646	3,359,594	-3.63%	3,574,829	-6.02%
Licenses and Permits	1,192,326	436,165	116,715	584,964	34.12%	396,663	47.47%
Shared (Other) Taxes	2,485,339	1,242,670	192,951	10,900,635	777.20%	1,159,148	840.40%
Fines and Forfeitures	2,245,877	1,122,939	101,823	766,723	-31.72%	1,079,500	-28.97%
Investment/Interest Income	182,070	91,035	6,115	33,381	-63.33%	40,666	-17.91%
TOTAL: General Fund (Major)	64,627,071	31,477,643	5,213,006	42,074,606	33.67%	29,839,835	41.00%

**SUMMARY OF MAJOR CAPITAL PROJECT FUND REVENUE SOURCES
VS. BUDGET, FYE 2021 - AS OF DECEMBER 31, 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	13,516,925	6,625,321	1,113,243	6,764,495	2.10%	6,301,828	7.34%
Investment/Interest Income	700,000	350,000	16,843	331,709	-5.23%	479,631	-30.84%
TOTAL: Capital Fund (Major)	14,216,925	6,975,321	1,130,086	7,096,204	1.73%	6,781,459	4.64%

**SUMMARY OF MAJOR NORMAN FORWARD FUND REVENUE SOURCES
VS. BUDGET, FYE 2021 - AS OF DECEMBER 31, 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	9,803,557	4,805,213	795,174	4,831,782	0.55%	4,774,889	1.19%
Use Tax	1,076,444	529,392	133,159	700,518	32.33%	480,503	45.79%
Investment/Interest Income	15,000	7,500	15,623	87,381	1065.09%	371,121	-76.45%
TOTAL: Capital Fund (Major)	10,895,001	5,342,105	943,957	5,619,682	5.20%	5,626,514	-0.12%

**SUMMARY OF MAJOR ROOM TAX FUND REVENUE SOURCES
VS. BUDGET, FYE 2021 - AS OF DECEMBER 31, 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	1,750,000	875,000	91,459	512,209	-41.46%	958,311	-46.55%
Investment/Interest Income	2,500	1,250	90	182	-85.46%	2,058	-91.17%
TOTAL: Room Tax Fund	1,752,500	876,250	91,549	512,391	-41.52%	960,369	-46.65%

**SUMMARY OF MAJOR UNP TIF FUND REVENUE SOURCES
VS. BUDGET, FYE 2021 - AS OF DECEMBER 31, 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
Investment/Interest Income	48,000	24,000	444	6,765	-71.81%	88,844	-92.39%
TOTAL: UNP TIF Fund (Major)	48,000	24,000	444	6,765	-71.81%	88,844	-92.39%

**SUMMARY OF MAJOR WESTWOOD FUND REVENUE SOURCES
VS. BUDGET, FYE 2021 - AS OF DECEMBER 31, 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	652,670	326,028	28,847	320,279	-1.76%	239,783	33.57%
Golf Driving Range	141,526	64,694	5,312	84,405	30.47%	47,396	78.08%
Golf Carts	369,617	191,462	14,668	184,860	-3.45%	135,209	36.72%
Swimming Pool	864,512	391,685	1,595	105,068	-73.18%	243,892	-56.92%
TOTAL: Westwood Fund (Major)	2,028,325	973,869	50,421	694,611	-28.68%	666,280	4.25%

**SUMMARY OF MAJOR WATER FUND REVENUE SOURCES
VS. BUDGET, FYE 2021 - AS OF DECEMBER 31, 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	15,557,184	9,131,087	1,286,195	10,230,539	12.04%	9,124,046	12.13%
User Fees-Commercial	2,563,786	1,281,893	188,270	1,346,729	5.06%	1,421,307	-5.25%
User Fees-Industrial	342,485	171,243	35,028	265,059	54.79%	244,464	8.42%
User Fees-Institutional	949,126	474,563	74,602	375,502	-20.87%	441,523	-14.95%
Connection Fees	650,000	325,000	243,669	862,008	165.23%	300,492	186.87%
Capital Improvement Charges	1,379,976	689,988	161,901	714,112	3.50%	827,456	-13.70%
Investment/Interest Income	120,000	60,000	17,589	118,034	96.72%	416,395	-71.65%
TOTAL: Water Fund (Major)	21,562,557	12,133,773	2,007,255	13,911,983	14.66%	12,775,682	8.89%

**SUMMARY OF MAJOR WATER RECLAMATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2021 - AS OF DECEMBER 31, 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	8,224,361	4,112,181	684,430	4,159,945	1.16%	4,121,780	0.93%
User Fees-Commercial	1,433,343	716,672	110,164	732,014	2.14%	742,201	-1.37%
User Fees-Industrial	176,880	88,440	18,384	119,323	34.92%	88,940	34.16%
User Fees-Institutional	1,073,660	536,830	83,944	470,160	-12.42%	604,757	-22.26%
Capital Improvement Charges	824,241	412,121	30,179	491,253	19.20%	360,870	36.13%
Investment/Interest Income	50,000	25,000	6,953	44,781	79.12%	88,297	-49.28%
TOTAL: Water Reclamation Fund (Major)	11,782,485	5,891,243	934,055	6,017,475	2.14%	6,006,846	0.18%

**SUMMARY OF MAJOR SEWER MAINTENANCE FUND REVENUE SOURCES
VS. BUDGET, FYE 2021 - AS OF DECEMBER 31, 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	3,031,999	1,507,777	259,316	1,572,538	4.30%	1,559,342	0.85%
TOTAL: Sewer Maintenance Fund (Major)	3,031,999	1,507,777	259,316	1,572,538	4.30%	1,559,342	0.85%

**SUMMARY OF MAJOR NEW DEVELOPMENT EXCISE FUND REVENUE SOURCES
VS. BUDGET, FYE 2021 - AS OF DECEMBER 31, 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	530,228	145,492	1,011,496	90.77%	596,100	69.69%
WW Excise Tax (Commercial)	300,000	150,000	170,648	336,886	124.59%	67,508	399.03%
TOTAL: New Development Excise Fund (Major)	1,400,000	680,228	316,140	1,348,382	98.23%	663,608	103.19%

**SUMMARY OF MAJOR SANITATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2021 - AS OF DECEMBER 31, 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	8,032,505	4,016,253	617,163	3,876,120	-3.49%	4,002,589	-3.16%
User Fees-Commercial	3,672,330	1,836,165	305,371	1,831,446	-0.26%	1,775,033	3.18%
User Fees-Industrial	167,040	83,520	-	40,621	-51.36%	61,882	-34.36%
User Fees-Institutional	485,911	242,956	24,782	176,176	-27.49%	226,155	-22.10%
User Fees-Transfer Station	599,047	299,524	79,474	543,762	81.54%	466,467	16.57%
User Fees - Recycling	1,237,633	618,817	100,701	601,517	-2.80%	591,793	1.64%
Recycled Material Sales	224,093	112,047	9,359	40,866	-63.53%	19,959	104.75%
Investment/Interest Income	300,000	150,000	9,895	65,684	-56.21%	146,712	-55.23%
TOTAL: Sanitation Fund (Major)	14,718,559	7,359,280	1,146,745	7,176,193	-2.49%	7,290,590	-1.57%

**SUMMARY OF MAJOR FUND EXPENDITURES VS. BUDGET
VS. BUDGET, FYE 2021 - AS OF DECEMBER 31, 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	96,341,598	48,170,799	6,261,820	46,149,066	-4.20%	45,258,811	1.97%
Capital Fund	91,525,802	45,762,901	2,515,698	10,212,201	-77.68%	10,404,495	-1.85%
Norman Forward Fund	77,328,714	38,664,357	1,082,512	7,113,116	-81.60%	7,624,610	-6.71%
Westwood Fund	2,523,948	1,261,974	120,414	1,017,487	-19.37%	1,089,445	-6.61%
Water Fund	61,314,514	30,657,257	2,527,139	11,105,445	-63.78%	14,726,011	-24.59%
Water Reclamation Fund	41,201,253	20,600,626	1,438,283	6,244,410	-69.69%	4,573,098	36.55%
Sanitation Fund	22,273,669	11,136,835	964,318	6,292,436	-43.50%	6,509,375	-3.33%
	(Adjusted Budget)						

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

GENERAL FUND:
As of December 31, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 6 Month	Unencumb Balance
Beginning Fund Balance	4,820,437	3,894,227	\$ 3,894,227	
REVENUES:				
Revenue	79,481,661	80,605,918	47,172,816	
Transfers In	5,483,575	5,552,468	2,810,681	
Total Revenue	<u>84,965,236</u>	<u>86,158,386</u>	<u>49,983,497</u>	
EXPENDITURES:				
Salary / Benefits	58,847,851	58,933,886	28,835,844	30,098,042
Supplies / Materials	6,270,129	6,885,520	1,855,736	4,615,895
Services / Maintenance	11,198,139	14,279,373	4,782,190	7,985,293
Internal Services	2,873,510	2,876,125	1,082,561	1,793,564
Capital Equipment	3,530,196	4,888,077	2,348,427	978,879
Transfers Out	2,468,616	8,478,616	7,244,308	1,234,308
Employee Turnover Savings	(800,000)	(800,000)		
Supplies/Materials/Svs/Maint Savings	-	-		
Total Expenditures	<u>84,388,441</u>	<u>95,541,597</u>	<u>46,149,066</u>	<u>46,705,981</u>
Net Difference	<u>576,795</u>	<u>(9,383,211)</u>	<u>3,834,431</u>	
Ending Fund Balance	<u>\$ 5,397,232</u>	<u>\$ (5,488,984)</u>	<u>\$ 7,728,658</u>	

RAINY DAY FUND:
As of December 31, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 6 Month
Beginning Fund Balance	\$ 3,859,419	\$ 3,889,175	\$ 3,889,175
REVENUES:			
Revenue	50,000	50,000	15,550
Transfers In	-	135,000	135,000
Total Revenue	<u>50,000</u>	<u>185,000</u>	<u>150,550</u>
EXPENDITURES:			
Transfers Out	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Difference	<u>50,000</u>	<u>185,000</u>	<u>150,550</u>
Ending Fund Balance	<u>\$ 3,909,419</u>	<u>\$ 4,074,175</u>	<u>\$ 4,039,725</u>
Rainy Day Target - 4%			3,233,777

PUBLIC SAFETY SALES TAX FUND:
As of December 31, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 6 Month	Unencumb Balance
Beginning Fund Balance	\$ 204,410	\$ 9,189,583	\$ 9,189,583	
REVENUES:				
Revenue	11,621,733	11,621,733	5,868,459	
Transfers In	1,637,905	1,637,905	818,952	
Total Revenue	<u>13,259,638</u>	<u>13,259,638</u>	<u>6,687,411</u>	
EXPENDITURES:				
Salary / Benefits	9,410,781	9,410,781	4,770,501	4,640,280
Supplies / Materials	339,034	395,994	88,872	252,942
Services / Maintenance	277,971	346,748	129,228	147,186
Internal Services	204,148	204,148	78,976	125,172
Capital Equipment	870,471	1,920,448	431,295	1,184,241
Capital Project	-	9,256,541	1,022,212	6,464,460
Debt Service	2,361,641	2,361,641	1,178,825	1,182,816
Transfers Out	-	-	-	-
Total Expenditures	<u>13,464,046</u>	<u>23,896,301</u>	<u>7,699,909</u>	<u>13,997,097</u>
Net Difference	<u>(204,408)</u>	<u>(10,636,663)</u>	<u>(1,012,498)</u>	
Ending Fund Balance	<u>\$ 2</u>	<u>\$ (1,447,080)</u>	<u>\$ 8,177,085</u>	

ROOM TAX FUND:
As of December 31, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 6 Month	Unencumb Balance
Beginning Fund Balance	\$ 19,520	\$ 33,606	\$ 33,606	
REVENUES:				
Revenue	1,752,500	1,752,500	534,678	
Transfers In	-	1,075,000	1,075,000	
Total Revenue	<u>1,752,500</u>	<u>2,827,500</u>	<u>1,609,678</u>	
EXPENDITURES:				
Services / Maintenance	1,275,000	2,219,884	1,402,677	-
Internal Services	52,575	52,575	17,415	35,160
Capital Projects	155,000	348,107	6,490	340,066
Transfers Out	205,469	205,469	102,735	102,734
Total Expenditures	<u>1,688,044</u>	<u>2,826,035</u>	<u>1,529,317</u>	<u>477,960</u>
Net Difference	<u>64,456</u>	<u>1,465</u>	<u>80,361</u>	
Ending Fund Balance	<u>\$ 83,976</u>	<u>\$ 35,071</u>	<u>\$ 113,967</u>	

WESTWOOD FUND:
As of December 31, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 6 Month	Unencumb Balance
Beginning Fund Balance	\$ -	\$ 67,188	\$ 67,188	
REVENUES:				
Revenue	2,051,914	2,059,511	825,355	
Transfers In	380,269	380,269	190,135	
Total Revenue	<u>2,432,183</u>	<u>2,439,780</u>	<u>1,015,490</u>	
EXPENDITURES:				
Salary / Benefits	1,369,345	1,369,345	664,963	704,382
Supplies / Materials	328,885	343,558	158,582	176,209
Services / Maintenance	418,817	428,727	168,948	230,750
Internal Services	37,049	37,049	12,989	24,060
Capital Equipment	139,800	139,800	-	139,800
Capital Projects	-	-	-	-
Debt Service	205,469	205,469	12,005	193,464
Total Expenditures	<u>2,499,365</u>	<u>2,523,948</u>	<u>1,017,487</u>	<u>1,468,665</u>
Net Difference	<u>(67,182)</u>	<u>(84,168)</u>	<u>(1,997)</u>	
Ending Fund Balance	<u>\$ (67,182)</u>	<u>\$ (16,980)</u>	<u>\$ 65,191</u>	

**WATER FUND:
As of December 31, 2020**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 6 Month	Unencumb Balance
Beginning Fund Balance	\$ 9,922,004	\$ 38,395,612	\$ 38,395,612	
REVENUES:				
Revenue	24,063,820	37,719,613	15,317,139	
Transfers In	-	-	-	
Total Revenue	<u>24,063,820</u>	<u>37,719,613</u>	<u>15,317,139</u>	
EXPENDITURES:				
Salary / Benefits	4,559,802	4,562,418	2,218,447	2,343,971
Supplies / Materials	2,938,564	3,086,825	1,366,980	1,591,967
Services / Maintenance	3,094,820	3,415,067	1,037,951	2,072,254
Internal Services	159,069	159,069	77,656	81,413
Cost Allocation	1,984,210	1,984,210	902,907	1,081,303
Capital Equipment	148,936	431,117	212,979	56,071
Capital Projects	11,507,637	39,950,083	3,668,696	28,906,991
Debt Service	6,381,926	6,388,224	826,152	5,561,772
Transfers Out	1,087,500	1,337,500	793,750	543,750
Employee Turnover Savings	(68,397)	(68,394)		
Total Expenditures	<u>31,794,067</u>	<u>61,246,119</u>	<u>11,105,518</u>	<u>42,239,492</u>
Net Difference	<u>(7,730,247)</u>	<u>(23,526,506)</u>	<u>4,211,621</u>	
Ending Fund Balance	<u>\$ 2,191,757</u>	<u>\$ 14,869,106</u>	<u>\$ 42,607,233</u>	

**WATER RECLAMATION FUND:
As of December 31, 2020**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 6 Month	Unencumb Balance
Beginning Fund Balance	\$ 2,806,160	\$ 10,272,985	\$ 10,272,985	
REVENUES:				
Revenue	13,678,046	13,688,046	6,646,403	
Transfers In	-	-	-	
Total Revenue	<u>13,678,046</u>	<u>13,688,046</u>	<u>6,646,403</u>	
EXPENDITURES:				
Salary / Benefits	3,573,018	3,573,018	1,667,246	1,905,772
Supplies / Materials	600,471	678,754	303,789	280,025
Services / Maintenance	1,471,626	1,592,042	605,079	750,981
Internal Services	163,928	163,928	64,026	99,902
Cost Allocation	1,931,297	1,931,297	972,876	958,421
Capital Equipment	239,342	544,461	312,296	103,379
Capital Projects	5,695,100	13,329,139	591,409	9,361,461
Debt Service	2,249,189	2,249,189	178,556	2,070,633
Transfers Out	613,484	646,984	340,242	306,742
Employee Turnover Savings	(53,601)	(53,601)		
Total Expenditures	<u>16,483,854</u>	<u>24,655,211</u>	<u>5,035,519</u>	<u>15,837,316</u>
Net Difference	<u>(2,805,808)</u>	<u>(10,967,165)</u>	<u>1,610,884</u>	
Ending Fund Balance	<u>\$ 352</u>	<u>\$ (694,180)</u>	<u>\$ 11,883,869</u>	

SEWER MAINTENANCE FUND:
As of December 31, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 6 Month	Unencumb Balance
Beginning Fund Balance	\$ 1,238,877	\$ 11,507,491	\$ 11,507,491	
REVENUES:				
Revenue	3,031,999	3,031,999	1,611,732	
Transfers In	-	-	-	
Total Revenue	<u>3,031,999</u>	<u>3,031,999</u>	<u>1,611,732</u>	
EXPENDITURES:				
Salary / Benefits	70,417	70,417	34,431	35,986
Supplies / Materials	2,829	2,829	1,210	1,619
Services / Maintenance	4,825	4,825	168	4,657
Internal Services	250	250	-	250
Cost Allocation	-	-	-	-
Capital Equipment	-	-	-	-
Capital Projects	2,800,000	12,789,215	1,040,874	9,913,718
Audit Adjustments	-	-	-	-
Employee Turnover Savings	-	-	-	-
Total Expenditures	<u>2,878,321</u>	<u>12,867,536</u>	<u>1,076,683</u>	<u>9,956,230</u>
Net Difference	<u>153,678</u>	<u>(9,835,537)</u>	<u>535,049</u>	
Ending Fund Balance	<u>\$ 1,392,555</u>	<u>\$ 1,671,954</u>	<u>\$ 12,042,540</u>	

NEW DEVELOPMENT EXCISE FUND:

As of December 31, 2020

	<u>Original Budget - Annual</u>	<u>Adjusted budget - Annual</u>	<u>YTD Actual - 6 Month</u>	<u>Unencumb Balance</u>
Beginning Fund Balance	\$ 5,539,822	\$ 6,364,991	\$ 6,364,991	
REVENUES:				
Revenue	1,470,000	1,470,000	1,374,296	
Transfers In	-	-	-	
Total Revenue	<u>1,470,000</u>	<u>1,470,000</u>	<u>1,374,296</u>	
EXPENDITURES:				
Services / Maintenance	-	-	-	-
Capital Projects	671,400	1,727,325	-	1,727,325
Debt Service	1,897,580	1,897,580	168,202	1,729,378
Audit Adjustments	-	-	-	-
Total Expenditures	<u>2,568,980</u>	<u>3,624,905</u>	<u>168,202</u>	<u>3,456,703</u>
Net Difference	<u>(1,098,980)</u>	<u>(2,154,905)</u>	<u>1,206,094</u>	
Ending Fund Balance	<u>\$ 4,440,842</u>	<u>\$ 4,210,086</u>	<u>\$ 7,571,085</u>	

**SANITATION FUND:
As of December 31, 2020**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 6 Month	Unencumb Balance
Beginning Fund Balance	\$ 9,684,724	\$ 15,858,966	\$ 15,858,966	
REVENUES:				
Revenue	15,804,093	15,819,394	7,760,771	
Transfers In	-	-	-	
Total Revenue	<u>15,804,093</u>	<u>15,819,394</u>	<u>7,760,771</u>	
EXPENDITURES:				
Salary / Benefits	4,367,209	4,367,209	2,429,090	1,938,119
Supplies / Materials	1,203,412	1,204,422	310,393	892,366
Services / Maintenance	3,917,946	4,141,554	1,547,033	2,409,940
Internal Services	776,923	776,923	256,629	520,294
Cost Allocation	1,542,813	1,542,813	710,404	832,409
Capital Equipment	2,521,956	3,172,760	602,851	337,813
Capital Projects	2,985,000	7,067,989	436,053	6,449,666
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	<u>17,315,259</u>	<u>22,273,670</u>	<u>6,292,453</u>	<u>13,380,607</u>
Net Difference	<u>(1,511,166)</u>	<u>(6,454,276)</u>	<u>1,468,318</u>	
Ending Fund Balance	<u>\$ 8,173,558</u>	<u>\$ 9,404,690</u>	<u>\$ 17,327,284</u>	

CAPITAL FUND:
As of December 31, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 6 Month	Unencumb Balance
	\$ 24,282,653	\$ 58,254,661	\$ 58,254,661	
REVENUES:				
Revenue	14,216,925	25,466,925	18,488,551	
Transfers In	5,100,000	5,350,000	2,800,000	
Total Revenue	<u>19,316,925</u>	<u>30,816,925</u>	<u>21,288,551</u>	
EXPENDITURES:				
Salary / Benefits	1,318,396	1,318,396	604,471	713,925
Supplies / Materials	-	-	-	-
Services / Maintenance	16,499	16,499	815	15,684
Internal Services	200	200	100	100
Capital Equipment	-	-	-	-
Capital Projects	31,674,119	84,792,583	6,825,562	57,124,990
Debt Service	1,319,762	1,319,762	742,072	577,690
Transfers Out	4,078,362	4,078,362	2,039,181	2,039,181
Total Expenditures	<u>38,407,338</u>	<u>91,525,802</u>	<u>10,212,201</u>	<u>60,471,570</u>
Net Difference	<u>(19,090,413)</u>	<u>(60,708,877)</u>	<u>11,076,350</u>	
Ending Fund Balance	<u>\$ 5,192,240</u>	<u>\$ (2,454,216)</u>	<u>\$ 69,331,011</u>	

NORMAN FORWARD SALES TAX FUND:
As of December 31, 2020

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 6 Month	Unencumb Balance
	\$ 41,311,958	\$ 38,479,005	\$ 38,479,005	
REVENUES:				
Revenue	12,895,001	35,145,001	27,869,682	
Transfers In	-	4,800,000	4,800,000	
Total Revenue	<u>12,895,001</u>	<u>39,945,001</u>	<u>32,669,682</u>	
EXPENDITURES:				
Salary / Benefits	-	-	-	-
Supplies / Materials	-	-	-	-
Services / Maintenance	-	1,082,318	186,736	-
Internal Services	-	-	-	-
Capital Projects	1,756,243	68,374,852	4,063,635	59,282,298
Debt Service	7,648,848	7,648,848	2,751,397	4,897,451
Transfers Out	222,695	222,695	111,348	111,347
Total Expenditures	<u>9,627,786</u>	<u>77,328,713</u>	<u>7,113,116</u>	<u>64,291,096</u>
Net Difference	<u>3,267,215</u>	<u>(37,383,712)</u>	<u>25,556,566</u>	
Ending Fund Balance	<u>\$ 44,579,173</u>	<u>\$ 1,095,293</u>	<u>\$ 64,035,571</u>	

Appropriations from Fund Balance FY21

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.	Description
General Fund						
109-363372	10664144-43019	60,000.00	7/14/2020	25		Anonymous donation for purchase of protective masks
109-363377	10110101-44742	5,000.00	7/28/2020	10		Bluegreen Alliance Frnd'n grant to be used for Healthy Babies Initiative "Community Pop-Up spots" in crjctn w/ Cleve Co. Health Dept.
10-29000	10660322-42110	80,899.00	9/22/2020	35		DOJ grant to hire 4 school resource officers
10-29000	10660322-42901	47,080.00	9/22/2020	35		DOJ grant to hire 4 school resource officers
109-331346	10440152-44503	27,000.00	10/27/2020	21		Rent for winter warming shelter at 325 E. Comanche St. from Nov 2020 - Mar 2021
109-331346	10440152-44110	31,208.00	10/27/2020	22		Private security services for winter warming shelter from Nov 2020 - Mar 2021
10-29000	10550221-44004	468,005.00	11/10/2020	27		to provide for disaster debris monitoring svcs for Oct 26, 2020 ice storm damages
10-29000	10110111-44720	1,000,000.00	12/1/2020	17		CARES Act reimbursement to be used for small business relief grants
106-363376	10660322-43199	500.00	12/8/2020	23		donation from CPAA for PD Bike Team's storage area.
Community Development Fund						
21-29000	21240290-44003	12,587.00	9/22/2020	16		HUD Continuum of Care Planning Grant for coordination of activities related to homelessness
Special Grants Fund						
22-29000	22550225-44011	85,500.00	8/25/2020	31	GS0100	Bureau of Reclamation Grant for establishment of Lake Thunderbird Watershed Partnership as a formal watershed group
22-29000	22660119-42110	88,326.00	9/8/2020	19	GP0125	OHSO grant for NPD to conduct high-visibility enforcement/campaigns toward traffic safety
22-29000	22660119-42901	6,757.00	9/8/2020	19	GP0125	OHSO grant for NPD to conduct high-visibility enforcement/campaigns toward traffic safety
22-29000	22660645-45999	43,691.52	9/22/2020	17	GP0043	Ok Office of Homeland Security grant-to purchase portable x-ray machine for PD
22-29000	22660139-42001	125,923.00	9/22/2020	35		DOJ grant to hire 4 school resource officers
22-29000	22660139-42901	73,286.00	9/22/2020	35		DOJ grant to hire 4 school resource officers
22-29000	22770299-42001	75,572.00	10/27/2020	18		Community Hope Centers Grant from DHS for childcare, virtual learning, counseling, meals to those affected by Covid-19
22-29000	22770299-42002	48,052.00	10/27/2020	18		Community Hope Centers Grant from DHS for childcare, virtual learning, counseling, meals to those affected by Covid-19
22-29000	22770299-42003	13,705.00	10/27/2020	18		Community Hope Centers Grant from DHS for childcare, virtual learning, counseling, meals to those affected by Covid-19
22-29000	22770299-43103	15,000.00	10/27/2020	18		Community Hope Centers Grant from DHS for childcare, virtual learning, counseling, meals to those affected by Covid-19
22-29000	22770299-43199	5,000.00	10/27/2020	18		Community Hope Centers Grant from DHS for childcare, virtual learning, counseling, meals to those affected by Covid-19
22-29000	22770299-43001	5,000.00	10/27/2020	18		Community Hope Centers Grant from DHS for childcare, virtual learning, counseling, meals to those affected by Covid-19
22-29000	22770299-44299	45,000.00	10/27/2020	18		Community Hope Centers Grant from DHS for childcare, virtual learning, counseling, meals to those affected by Covid-19
22-29000	22770299-45301	30,000.00	10/27/2020	18		Community Hope Centers Grant from DHS for childcare, virtual learning, counseling, meals to those affected by Covid-19
Seizures & Restitution Fund						
25-29000	25660138-45116	27,300.00	10/13/2020	37		3rd year funding for Axon Technology Assurance Plan
Westwood Park Fund						
297-345611	29770035-43609	7,597.00	12/8/2020	24		incentive payment from Pepsi Beverages Co. for exclusive sale of Pepsi products at Westwood and to upgrade concession equip & for repairs
Wastewater Fund						
32-29000	32955341-44099	50,000.00	8/25/2020	32		Proj Dev agreement between NUA & Entegrity Energy to investigate possibility of selling digester bio-gas
32-29000	32955343-44199	10,000.00	8/25/2020	30		ODEQ grant to purchase equip for future HHW facility & to hold 2 electronic waste collection events
Sanitation Fund						
33-29000	33955343-45199	15,301.00	8/25/2020	30		ODEQ grant to purchase equip for future HHW facility & to hold 2 electronic waste collection events
33-29000	33955165-44199	215,000.00	12/8/2020	30		to cover cost of grinding services at Compost Facility thru June 30, 2021
Risk Management Fund						
439-365264	10550223-43212	49,565.78	8/25/2020	39		reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
439-365264	10550223-43212	10,880.85	10/27/2020	23		reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
439-365264	10550223-43213	8,446.45	10/27/2020	23		reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
43-29000	43330104-44403	73,766.00	11/10/2020	12		to purchase bulings & contents insurance for CON from Affiliated FM Insurance Co.
Capital Fund Balance						
50 - 29000	50596688 - 46101	22,598.00	7/28/2020	12	TR0082	to help fund CON's share of Legacy Trail Multi-Modal Path Extension
Norman Forward Sales Tax Capital Fund Balance						
57-29000	51795546-46001	1,350,000.00	12/1/2020	15	NFB002	to purchase land near 24th Ave. W & W. Rock Creek Road for Indoor Aquatic Facility
57-29000	51796601-46001	1,350,000.00	12/1/2020	15	NFB003	to purchase land near 24th Ave. W & W. Rock Creek Road for Indoor Sports Facility

**SUMMARY OF MAJOR GENERAL FUND EXPENDITURES VS. BUDGET
FYE 2021 - AS OF DECEMBER 31, 2020**

DEPARTMENT	TOTAL BUDGET (Adjusted Budget)	PROJECTED TO DATE *	EXPENDED TO DATE	% Var. From Proj To Date
City Council				
<i>Salaries & Benefits</i>	11,627	5,814	5,606	-3.57%
<i>Supplies & Materials</i>	10,255	5,128	5,014	-2.21%
<i>Services & Maintenance</i>	537,625	268,813	324,041	20.55%
<i>Internal Services</i>	30,093	15,047	10,383	-31.00%
<i>Capital Equipment</i>	4,800	2,400	-	0.00%
Total	594,400	297,200	345,044	16.10%
City Manager				
<i>Salaries & Benefits</i>	994,760	497,380	327,599	-34.14%
<i>Supplies & Materials</i>	22,699	11,350	6,429	-43.36%
<i>Services & Maintenance</i>	1,770,426	885,213	170,987	-80.68%
<i>Internal Services</i>	35,085	17,543	22,944	30.79%
<i>Capital Equipment</i>	70,490	35,245	1,487	-95.78%
Total	2,893,460	1,446,730	529,445	-63.40%
City Clerk				
<i>Salaries & Benefits</i>	1,273,974	636,987	604,085	-5.17%
<i>Supplies & Materials</i>	128,120	64,060	37,407	-41.61%
<i>Services & Maintenance</i>	757,237	378,619	319,290	-15.67%
<i>Internal Services</i>	261,081	130,541	85,887	-34.21%
<i>Capital Equipment</i>	51,649	25,825	-	-100.00%
Total	2,472,061	1,236,031	1,046,669	-15.32%
Municipal Court				
<i>Salaries & Benefits</i>	1,077,096	538,548	541,800	0.60%
<i>Supplies & Materials</i>	13,954	6,977	2,811	-59.71%
<i>Services & Maintenance</i>	57,351	28,676	11,550	-59.72%
<i>Internal Services</i>	31,082	15,541	10,326	-33.56%
<i>Capital Equipment</i>	12,919	6,460	11,690	80.97%
Total	1,192,402	596,201	578,177	-3.02%
Legal				
<i>Salaries & Benefits</i>	1,002,007	501,004	441,497	-11.88%
<i>Supplies & Materials</i>	11,598	5,799	3,348	-42.26%
<i>Services & Maintenance</i>	275,734	137,867	166,732	20.94%
<i>Internal Services</i>	24,283	12,142	9,650	-20.52%
<i>Capital Equipment</i>	-	-	-	0.00%
Total	1,313,622	656,811	621,228	-5.42%

DEPARTMENT	TOTAL BUDGET (Adjusted Budget)	PROJECTED TO DATE *	EXPENDED TO DATE	% Var. From Proj To Date
I.T.				
<i>Salaries & Benefits</i>	1,529,283	764,642	725,824	-5.08%
<i>Supplies & Materials</i>	23,146	11,573	2,971	-74.33%
<i>Services & Maintenance</i>	1,430,190	715,095	889,200	24.35%
<i>Internal Services</i>	16,866	8,433	6,246	-25.93%
<i>Capital Equipment</i>	122,510	61,255	42,226	-31.06%
Total	3,121,995	1,560,997	1,666,467	6.76%
Finance				
<i>Salaries & Benefits</i>	2,338,792	1,169,396	1,237,445	5.82%
<i>Supplies & Materials</i>	73,615	36,807	22,351	-39.28%
<i>Services & Maintenance</i>	999,626	499,813	396,577	-20.65%
<i>Internal Services</i>	212,981	106,491	78,021	-26.73%
<i>Capital Equipment</i>	37,327	18,664	16,727	-10.38%
Total	3,662,341	1,831,170	1,751,121	-4.37%
Human Resources				
<i>Salaries & Benefits</i>	640,676	320,338	324,974	1.45%
<i>Supplies & Materials</i>	37,892	18,946	14,752	-22.14%
<i>Services & Maintenance</i>	314,311	157,156	80,735	-48.63%
<i>Internal Services</i>	47,134	23,567	13,172	-44.11%
<i>Capital Equipment</i>	1,800	900	-	-100.00%
Total	1,041,813	520,906	433,633	-16.75%
Planning				
<i>Salaries & Benefits</i>	3,266,963	1,633,482	1,501,934	-8.05%
<i>Supplies & Materials</i>	47,756	23,878	9,898	-58.55%
<i>Services & Maintenance</i>	348,632	174,316	134,199	-23.01%
<i>Internal Services</i>	124,569	62,285	50,620	-18.73%
<i>Capital Equipment</i>	155,940	77,970	95,129	22.01%
Total	3,943,860	1,971,930	1,791,781	-9.14%
Public Works				
<i>Salaries & Benefits</i>	9,061,890	4,530,945	4,118,345	-9.11%
<i>Supplies & Materials</i>	4,831,081	2,415,540	1,223,727	-49.34%
<i>Services & Maintenance</i>	4,560,892	2,280,446	919,156	-59.69%
<i>Internal Services</i>	664,731	332,366	252,668	-23.98%
<i>Capital Equipment</i>	2,240,855	1,120,428	1,376,790	22.88%
Total	21,359,449	10,679,724	7,890,686	-26.12%

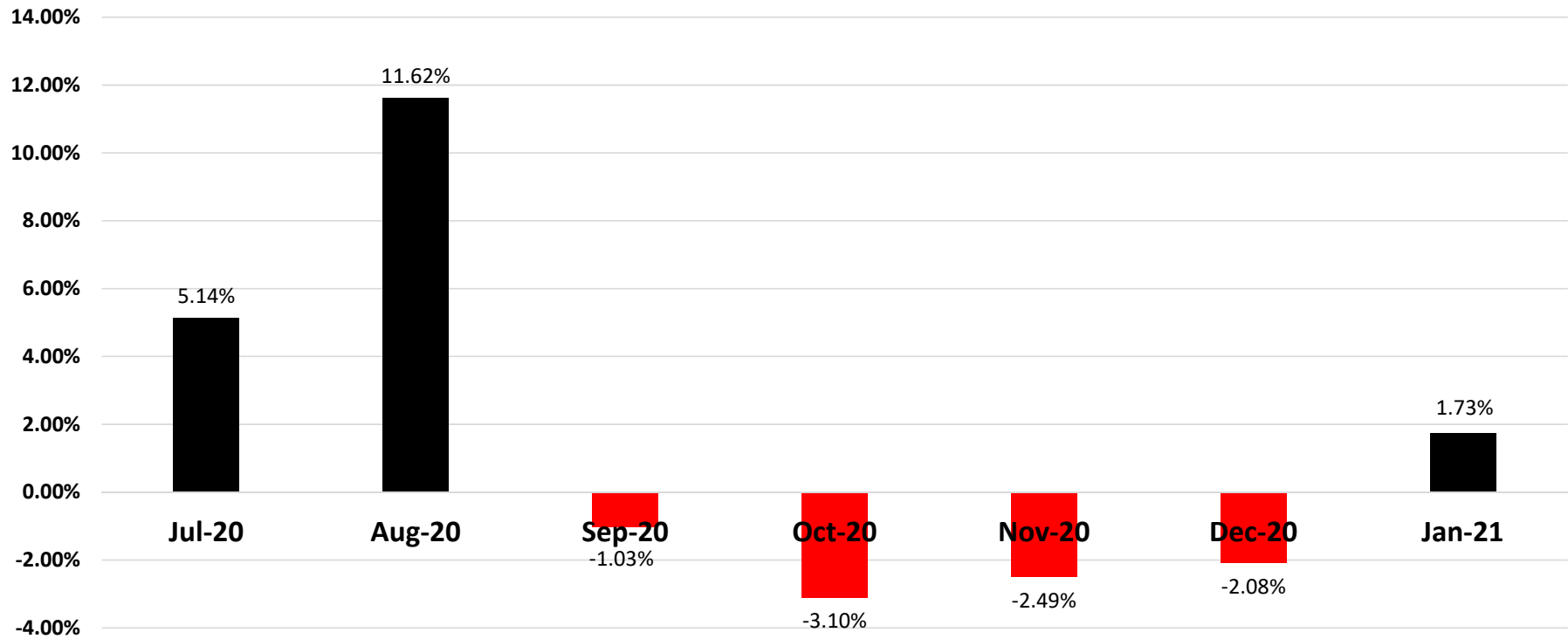
DEPARTMENT	TOTAL BUDGET (Adjusted Budget)	PROJECTED TO DATE *	EXPENDED TO DATE	% Var. From Proj To Date
Police				
<i>Salaries & Benefits</i>	18,965,292	9,482,646	9,856,188	3.94%
<i>Supplies & Materials</i>	819,283	409,642	198,011	-51.66%
<i>Services & Maintenance</i>	1,568,999	784,499	545,720	-30.44%
<i>Internal Services</i>	761,305	380,653	277,615	-27.07%
<i>Capital Equipment</i>	1,270,780	635,390	467,681	-26.39%
Total	23,385,659	11,692,829	11,345,214	-2.97%
Fire				
<i>Salaries & Benefits</i>	15,117,699	7,558,850	7,555,635	-0.04%
<i>Supplies & Materials</i>	404,987	202,494	144,674	-28.55%
<i>Services & Maintenance</i>	465,566	232,783	229,752	-1.30%
<i>Internal Services</i>	378,453	189,227	155,596	-17.77%
<i>Capital Equipment</i>	432,520	216,260	159,707	-26.15%
Total	16,799,226	8,399,613	8,245,364	-1.84%
Parks & Recreation**				
<i>Salaries & Benefits</i>	3,653,827	1,826,914	1,594,911	-12.70%
<i>Supplies & Materials</i>	461,134	230,567	184,344	-20.05%
<i>Services & Maintenance</i>	1,197,785	598,893	594,250	-0.78%
<i>Internal Services</i>	288,462	144,231	109,433	-24.13%
<i>Capital Equipment</i>	486,486	243,243	176,990	-27.24%
Total	6,087,695	3,043,847	2,659,929	-12.61%
General Fund				
<i>Salaries & Benefits</i>	58,933,886	29,466,943	28,835,844	-2.14%
<i>Supplies & Materials</i>	6,885,520	3,442,760	1,855,736	-46.10%
<i>Services & Maintenance</i>	14,284,373	7,142,187	4,782,190	-33.04%
<i>Internal Services</i>	2,876,125	1,438,063	1,082,561	-24.72%
<i>Interfund Transfers</i>	8,478,616	4,239,308	7,244,308	70.88%
<i>Capital Equipment</i>	4,888,077	2,444,038	2,348,427	-3.91%
Total	96,346,597	48,173,299	46,149,066	-4.20%

* Based on proportion of the fiscal year elapsed.

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

Expenses do not include encumbrances

Norman Sales Tax % Change from Prior Year, Fiscal Year Ending 2021



City Comparison for Sales Tax collections - July 2020

City	Change from July 2019	Year-to-date % Change
Norman	5.14%	5.14%
OKC	-7.77%	-7.77%
Moore	5.44%	5.44%
Edmond	3.79%	3.79%
Midwest City	13.01%	13.01%
Tulsa	-4.06%	-4.06%
Lawton	12.71%	12.71%
State of OK	-2.13%	-2.13%

City Comparison for Sales Tax collections - January 2021

City	Change from Jan 2020	Year-to-date % Change
Norman	1.73%	1.27%
OKC	3.78%	-4.07%
Moore	2.24%	4.61%
Edmond	6.45%	3.84%
Midwest City	3.55%	7.58%
Tulsa	-5.61%	-4.64%
Lawton	0.00%	6.82%
State of OK	n/a	n/a

City Comparison for Sales Tax collections - August 2020

City	Change from Aug 2019	Year-to-date % Change
Norman	11.62%	8.36%
OKC	-0.40%	-4.08%
Moore	9.41%	7.40%
Edmond	8.28%	6.02%
Midwest City	18.75%	15.87%
Tulsa	-1.71%	-2.87%
Lawton	16.32%	14.50%
State of OK	-7.23%	-4.67%

City Comparison for Sales Tax collections - February 2021

City	Change from Feb 2020	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - September 2020

City	Change from Sep 2019	Year-to-date % Change
Norman	-1.03%	5.17%
OKC	-4.94%	-4.37%
Moore	7.02%	7.28%
Edmond	2.46%	4.83%
Midwest City	11.21%	14.31%
Tulsa	-4.96%	-3.57%
Lawton	6.51%	11.77%
State of OK	-5.96%	-5.09%

City Comparison for Sales Tax collections - March 2021

City	Change from Mar 2020	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - October 2020

City	Change from Oct 2019	Year-to-date % Change
Norman	-3.10%	2.96%
OKC	-5.78%	-4.72%
Moore	-0.25%	5.39%
Edmond	0.48%	3.70%
Midwest City	1.86%	11.10%
Tulsa	-1.30%	-3.01%
Lawton	0.95%	9.00%
State of OK	-2.34%	-4.42%

City Comparison for Sales Tax collections - April 2021

City	Change from Apr 2020	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - November 2020

City	Change from Nov 2019	Year-to-date % Change
Norman	-2.49%	1.86%
OKC	-5.25%	-4.83%
Moore	9.43%	6.16%
Edmond	6.02%	4.15%
Midwest City	5.15%	9.94%
Tulsa	-6.30%	-3.68%
Lawton	10.40%	9.27%
State of OK	-5.45%	-4.62%

City Comparison for Sales Tax collections - May 2021

City	Change from May 2020	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - December 2020

City	Change from Dec 2019	Year-to-date % Change
Norman	-2.08%	1.19%
OKC	-7.75%	-5.31%
Moore	-0.56%	5.03%
Edmond	-0.25%	3.40%
Midwest City	0.14%	8.30%
Tulsa	-8.35%	-4.47%
Lawton	2.18%	8.08%
State of OK	n/a	n/a

City Comparison for Sales Tax collections - June 2021

City	Change from June 2020	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		