

CITY OF NORMAN, OK
CITY COUNCIL FINANCE COMMITTEE MEETING
Municipal Building, Executive Conference Room, 201 West Gray, Norman,
OK 73069
Thursday, November 20, 2025 at 4:00 PM

MINUTES

The City Council Finance Committee of the City of Norman, Cleveland County, State of Oklahoma, met in Regular Session in the Executive Conference Room in the Municipal Building, on Thursday, November 20, 2025 at 4:00 PM, and notice of the agenda of the meeting was posted at the Norman Municipal Building at 201 West Gray and on the City website at least 24 hours prior to the beginning of the meeting.

CALL TO ORDER

PRESENT

Councilmember Ward 6 - Chair Joshua Hinkle
Councilmember Ward 3 Robert Bruce
Councilmember Ward 4 Helen Grant

ABSENT

Councilmember Ward 1 David Gandesbery

OTHERS

Councilmember Ward 2 Matthew Peacock
Anthony Francisco, Director of Finance
Ashlynn Wilkerson, Asst. City Attorney
Clint Mercer, Chief Accountant
Darrel Pyle, City Manager
Jacob Huckabaa, Budget Analyst
James Briggs, Park Development Manager
Kathryn Walker, Asst. City Attorney
Rick Knighton, City Attorney
Scott Martin, Norman Chamber of Commerce President
Scott Sturtz, Director of Public Works
Shannon Stevenson, Asst. City Manager
Joel Hasser, Forvis/Mazars Partner
Kirsty Morrison, Forvis Mazars Auditor
Wade Thompson, Parks Manager
Ben LaCourse, Reiger Sadler Joyce Law Firm
Sean Rieger, Rieger Sadler Joyce Law Firm
Adan Chapa, Homebuilders Association
Don Cervi, Resident
Jay Cervi, Resident
Curtis McCarty, Resident

AGENDA ITEMS

1. DISCUSSION REGARDING THE PRELIMINARY FYE 2025 CITY OF NORMAN AUDIT.

Anthony Francisco introduced City of Norman Chief Accountant Clint Mercer and Forvis Mazars Auditors Joel Haaser and Kirsty Morrison. Haaser gave an update on the City of Norman audit that Forvis Mazars is completing. "The audit is going really well," Haaser said. "We're more than halfway through it. We've got no significant issues to report at this point in time." The separate audit that requires review of expenditures associated with federal grants has been delayed due to the government shutdown.

2. UPDATE AND DISCUSSION REGARDING NORMAN FORWARD PROJECT COSTS.

Director of Parks and Recreation Jason Olson gave the update. He reminded everyone that in October of 2015, Norman voters passed a 15-year, 0.5% sales tax increase. The sales tax increase has led to approximately \$150 million in quality of life, "Norman Forward" projects within the City of Norman. The projects yet to be completed are: Saxon Park, Canadian River Park, and trail development. Olson reviewed the projects that have been completed and presented possible future park revisions and their costs with the Committee. "We'll develop this new Master Plan, and we'll bring it back to Council eventually to update the changes of the Master Plan," Olson said. "The main purpose of this is to go in there with accurate cost estimations (for park updates/revisions) when we go to a future bond election or a Norman Forward election."

3. DISCUSSION REGARDING PARK IMPACT FEES AND GUEST ROOM TAX.

Jason Olson led the discussion and explained that capital funding for parks comes from the Room Tax Fund, Capital Fund, and Park Land Development Fund. The Room Tax Fund brings in approximately \$600,000/year in revenue; parks capital projects, funded by the Capital Sales Tax, competes with the rest of the City of Norman for project funding; and the Park Land Development Fund receives approximately \$95,000/year in revenue. Olsen stated that he estimates that the City of Norman has between \$75 million and \$100 million in park assets. An ordinance adopted in 1994 requires a development fee for the development of park land. The fee is \$150 per residential dwelling unit. In 2024, the City received \$50,400 in revenue from this fee. So far in 2025, the City has received \$44,325 in revenue from this fee with an expectation to reach \$51,000 in revenue by the end of the year. According to Olson, in 1994 when this fee was established, the cost of a playground averaged \$35,000; today a playground costs over \$200,000.

Olson presented figures that assessed the development fee as an impact fee. In this scenario, the flat development fee of \$150 per residential dwelling became a charge per square foot of residential dwelling. Per Olson, the Area & Infrastructure Master Plan (AIM Norman) Committee recommends charging \$0.35 per square foot as an impact fee for each residential dwelling; thus, a 2,000 square foot house would be assessed a \$700 impact fee instead of a \$150 development fee.

The City of Norman Room Tax is 8%. This revenue is shared with the Visit Norman/Norman Sports Commission receiving 57% of the revenue, Norman Arts Council receiving 24% of the revenue, Norman Parks Department receiving 15% of the revenue and The City of Norman General Fund receiving 4% of the revenue for administrative costs. "What we (Parks) generally collect is about \$592,000," Olson said. "If we were to match Oklahoma City and Midwest City

(room tax percentage) at 9.25% (and dedicate all of the rate increase to parks), that would create about \$1.2 million in hotel-motel tax that would be dedicated to Parks.”

“I just want to make the point that Parks could have its own independent capital resource,” Olson said. “We could either be funded through hotel-motel tax or a portion of it through impact fees or a combo of both; and maybe come off, or substantially come off, the City’s Capital Improvement Program (Capital Sales Tax). This would offer relief to the Norman Forward program in the future.”

Councilmember Peacock stated that he is interested in exploring impact fees for newly constructed commercial businesses as well as the potential fees that Olson mentioned.

4. DISCUSSION REGARDING MONTHLY REVENUE AND EXPENDITURE REPORTS.

Anthony Francisco gave the report. Francisco referred the Committee to the portion of the reports that referenced the new development excise tax. “On the residential side, we collected \$280,000 this year and on the commercial side, we collected \$57,000,” Francisco said. “We are well below our budgeted revenue from that tax as a whole, which reflects upon the development pace overall. We’re down a bit from last year. What I would draw your attention to is that variability. This is a very uncertain source of revenue, particularly on the commercial side. If you were to propose a commercial impact fee, or voted upon excise tax for Parks or whatever it may be, you would have that variability concern.”

The Room Tax revenue has grown above the City’s budgeted rate this year.

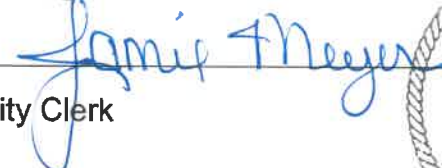
5. DISCUSSION REGARDING THE SALVATION ARMY HOMELESS SHELTER EXPANSION.

City Manager Darrel Pyle stated that he would be happy to reach out to the Salvation Army and bring the Committee an update.


ADJOURNMENT

Chair Hinkle adjourned the meeting at 5:03 PM.

ATTEST:


City Clerk




Stephen Tyler Holman, Mayor