



**CITY OF NORMAN, OK**  
**CITY COUNCIL FINANCE COMMITTEE MEETING**  
Municipal Building, Executive Conference Room, 201 West Gray, Norman,  
OK 73069  
Thursday, September 18, 2025 at 4:00 PM

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## 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, September 18, 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 3 (Chair) Bree Montoya  
Councilmember Ward 1 David Gandesbery

#### ABSENT

Councilmember Ward 4 Helen Grant  
Councilmember Ward 6 Joshua Hinkle

#### OTHERS

Mayor Stephen Holman  
Councilmember Ward 8 Scott Dixon  
Councilmember Ward 5 Brandon Nofire  
Anthony Francisco, Director of Finance  
Clint Mercer, Chief Accountant  
Chris Mattingly, Director of Utilities  
Dannielle Risenhoover, Admin. Tech IV  
Jacob Huckabaa, Budget Technician  
Devra Smith, NFD Admin. Tech.  
Jason Murphy, PW Storm Water Manager  
Jane Hudson, Director of Planning  
Kim Coffman, Budget Manager  
Shaakira Calnick, Internal Auditor  
Joel Hasser, Forvis Mazars  
Kirsty Morrison, Forvis Mazars  
Major Chad Vincent, NPD  
Brandon McLendon, Solid Waste Manager  
Tiffany Vrska, Chief Communications Officer  
Spencer Windholz, OU Daily

## AGENDA ITEMS

### 1. INTRODUCTION OF FORVIS, LLC, AUDITORS FOR THE CITY OF NORMAN.

Chief Accountant Clint Mercer introduced the City of Norman external auditors, Joel Hasser and Kirsty Morrison. They are with the accounting group Forvis Mazars, LLP and are part of the team conducting the City's Fiscal Year 2024-2025 (FY25) Annual Comprehensive Financial Report (ACFR) Audit and Single Audit. Hasser presented the Pre-audit Report to the Committee, outlining Forvis Mazars' auditing scope of work and responsibilities. Their responsibilities include but aren't limited to: assessing the risk of management's override of controls, improper revenue recognition, and review of accrued liabilities. "Significant deficiencies or material weaknesses - those are required to be reported to the Finance Committee," Hasser said. "We haven't had any probably since the time I've been doing this, so it's usually a pretty easy process and you don't really hear from us." Haaser believes that there is only one *new* accounting standard that could affect the City and states that Clint Mercer and Anthony Francisco already addressed it. It relates to how the City records certain liabilities surrounding paid time off. "I don't believe the City even has a big issue to talk through," Haaser said.

Director of Finance Anthony Francisco stated, "One thing I would try to emphasize is the concept of materiality. Understand, they're (Forvis Mazars, LLP) not in the business of detecting or reporting on an employee who stole a box of paperclips, but what is material to the overall health of the City."

Forvis Mazars has already started their auditing process and expect to be on-site from October 20 to around Thanksgiving. Hasser expects the audit to be issued and presented to the City Council in early December.

### 2. DISCUSSION REGARDING THE FYE 2025 BUDGET CLOSEOUT.

Anthony Francisco led the discussion. He presented the Committee with a General Fund Summary Report that showed a comparison of the City's estimated expenditures and revenues from when the Fiscal Year 2025 (FY25) budget was adopted versus the actual, FY25 close-out amounts for expenditures and revenues. "We had a loss of about \$5.8 million in the General Fund," Francisco said. "That is not a good situation to be in. We're working toward addressing that in the longer term. That's something we continue to monitor and bring to Council's attention." The City ended FY25 with a General Fund balance of \$11,868,768. This is approximately \$4 million above the mandated reserve amount. The estimated Fiscal Year 2026 (FY26) budget reflects the ending General Fund balance at \$4,639,631. "This is dangerously low," Francisco said. "This is \$1.3 million above our federally mandated reserve. Expenditures out pacing revenues, is a problem in the General Fund."

Francisco highlighted the Norman Forward Fund. The estimated ending FY26 fund balance for this fund is \$6,859,026 million. "As we have been projecting things going forward in the Norman Forward Fund, we were very concerned about where cash flows were going to be in Fiscal Years 26 and 27, but we're ok. We're doing ok, whether that's because expenditures have lagged or revenues have not been as bad as what we expected them to be," Francisco said. "The Citizens Financial Oversight Board will be talking about this and making recommendations to you about what (projects) we might do, but Norman Forward is in a relatively healthy state."

### 3. DISCUSSION REGARDING THE FYE 2027 BUDGET CALENDAR.

Budget Manager Kim Coffman led the discussion. Coffman presented the proposed Fiscal Year 2027 Budget Calendar, highlighting and elaborating on several of the events. The calendar met the Committee's approval as no changes were requested.

Anthony Francisco stated, "Just know that it is a fully open process. All of the Finance Committee Meetings, where the budget is a topic, are public meetings; so, it is a fully open process, and we take pride in that."

The Fiscal Year 2027 Management Team Budget Retreat is scheduled for March 5, 2026 and Council will consider the budget for adoption on June 8, 2026.

#### 4. DISCUSSION REGARDING MONTHLY REVENUE AND EXPENDITURE REPORTS.

Anthony Francisco gave the report. Francisco welcomed new Councilmember Nofire and discussed the layout of the Financial Reports so Councilmember Nofire, was clear on their format. "It's important to understand that only Council can appropriate fund balance," Francisco said. "That is by statute. That is the kind of financial control that you have. When you adopt the budget, you're appropriating that fund balance of estimated revenues for the full fiscal year. Understand that if anybody wants to go above budget, they have to come back to Council for an appropriation."

Year-to-date, the City of Norman sales tax is up 0.49%.

Per Councilmember Grant's request, year-to-date overtime expenditure reports were provided to the Committee as well. Kim Coffman explained, "Non-exempt employees, which are employees that are subject to overtime, they're all union employees. The employees that are exempt from overtime are all non-union." Coffman also clarified that overtime hours require approval by, and are at the discretion of, the supervisor. They are also subject for review by the Department Director. "All of the contracts and the manuals state that overtime is the default and employees can only opt to take comp time in lieu of overtime if it's the employee's decision," Coffman said. "They're really not supposed to be encouraged to take comp time over overtime as a way to mitigate overtime."

Major Chad Vincent with Norman Police Department (NPD) explained that NPD is continually looking at ways to cut back on overtime. Councilmember Gandesbery suggested that the City look at renegotiating their School Resource Officer (SRO) contract with Norman Public Schools and he compared the City's contract with NPS versus Cleveland County's SRO contract with NPS. "We need to renegotiate what's fair and not fair. We're giving twice the amount of people, we're giving all the overtime costs, giving the great care, but yet we're literally getting paid \$200,000 - \$300,000 less (than Cleveland County Sheriff's Office) by contract," Gandesbery said.

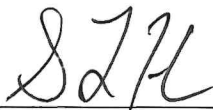
Francisco added, "Our experience has been that adding personnel, does not reduce overtime."

**ADJOURNMENT**

Chair Montoya adjourned the meeting at approximately 5:00 PM.

ATTEST:

  
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City Clerk

  
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Stephen Tyler Holman, Mayor

