CITY OF NORMAN, OK
CITY COUNCIL CONFERENCE

Municipal Building, Executive Conference Room, 201 West Gray, Norman, OK 73069
Tuesday, April 28, 2026 at 5:00 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, relation, 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 call 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 PROPOSED FYE 2027 CITY OF NORMAN BUDGET - GENERAL FUND AND SPECIAL REVENUE FUNDS.

ADJOURNMENT

City of Norman

BUDGET

Tour of Jenkins

FYE 2027

FISCAL YEAR ENDING JUNE 30, 2027 FINANCIAL PLAN-FISCAL YEAR-END 2028-2031

On the Cover

JENKINS AVENUE WIDENING PROJECT

In 2019, the voters of Norman approved the “Vision Norman” General Obligation Bond proposal, a $72,000,000 package of road widening and improvement projects over a period of years. One of the major Vision Norman projects was the widening of Jenkins Street in south central Norman. Jenkins is a major north/south arterial road which serves as an entryway to the University of Oklahoma and downtown Norman.

The widening of Jenkins Avenue is underway. The project, which includes $4,071,553 of City Bond funding and $7,500,000 in matching federal funding (total project cost estimate of $11,571,553) will widen Jenkins Avenue from two lanes to four lanes for 1.5 miles from Imhoff Street to Lindsey Street, including a modern roundabout at the intersection of Jenkins and Constitution/Imhoff Streets, drainage improvements and relocating major utilities underground.

The cover and divider page artwork shows a “drive along Jenkins”. Travelling from south to north, Jenkins serves the City’s Wastewater Reclamation Facility and Animal Welfare Center, before crossing State Highway 9. At State Highway 9, Jenkins serves the National Weather Center (which houses the National Oceanographic and Atmospheric Administration, Oklahoma Geological Survey, University of Oklahoma School of Meteorology and other facilities) and the Lloyd Noble Center Arena (home of OU basketball and gymnastics teams and other major events). Jenkins serves a major City community park, Reaves Park, where baseball, softball and major events such as the annual Medieval Fair, Juneteenth Festival and Norman Day (July 4th) are held. The eight-time national NCAA softball champion Oklahoma Sooners are headquartered at “Love’s Field” at the intersection of Jenkins Avenue and Imhoff Street (the modern roundabout will serve this facility). Love’s Field is considered the premiere college softball facility in the country.

Jenkins Avenue is the eastern boundary of the University of Oklahoma campus, and major university housing and parking facilities are served by Jenkins north of Timberdell Road. The Saint Thomas More Catholic parish is located on Jenkins and many private residents are served on the east side of Jenkins.

At the northern end of the Jenkins Avenue widening project, at the intersection with Lindsey Street, is Gaylord Family Oklahoma Memorial Stadium, home of the seven-time NCAA national football champion Oklahoma Sooners, and “Heisman Park”. Jenkins Avenue proceeds north bound into downtown Norman and ties into James Garner Avenue. The Lindsey widening project is scheduled to be completed in 2026, improving traffic flow and City infrastructure for generations into the future. As illustrated throughout this document, the widening of Jenkins Avenue will better service the major facilities that make Norman an outstanding place to live, work and play.

Photos were provided by the City of Norman Communications and Multimedia Division as well as by City of Norman Water Treatment Plant Operator Eli Coffman.

Graphic Art was provided by the C of Norman Office Services Divisi

CITY COUNCIL

MAYOR
Stephen Tyler Holman

Ward 1	David Gandesbery	**Ward 5**	Trey Kirby
Ward 2	Matthew Peacock	**Ward 6**	Joshua A. Hinkle
Ward 3	Robert Bruce	**Ward 7**	Kimberly Blodgett
Ward 4	Helen Grant	**Ward 8**	Scott Dixon

Presented by:
Darrel Pyle, City Manager

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THE CITY OF NORMAN

OUR MISSION

"WORKING TOGETHER TO DELIVER EXCEPTIONAL SERVICE"

To fulfill our mission, City of Norman employees pledge themselves to these values:

TEAMWORK

We value each other's contribution and encourage teamwork.

CARING

We value service to others in a caring manner. We listen with a willingness to understand the needs of others. We respond in a friendly, helpful way.

ACCOUNTABILITY

We are responsible for our work and actions.

SERVICE

We are committed to providing exceptional service in a courteous, dependable and efficient manner.

RESPECT

We respect our differences and treat each other with understanding and dignity.

FAIRNESS

We seek to understand the needs of others. We strive for equity in the delivery of services and in the treatment of individuals.

PROFESSIONALISM

We value a knowledgeable, capable and effective organization.

RESPONSIVENESS

We value a timely response to both customer and employee.

We believe that these values are the foundation of all our endeavors to make our community a better place now and for future generations.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Norman
Oklahoma

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Norman, Oklahoma, for its annual budget for the fiscal year beginning July 1, 2023.

In order to receive this award, a governmental unit must publish a budget document that meets the program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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CITY MANAGER'S LETTER

The City of
NORMAN
201 West Gray, Bldg. • P.O. Box 370
Norman, Oklahoma 73069 • 73070

CITY MANAGER'S OFFICE
Phone: 405-366-5402

April 16, 2026

The Honorable Mayor and City Council Members
Municipal Building
Norman, Oklahoma

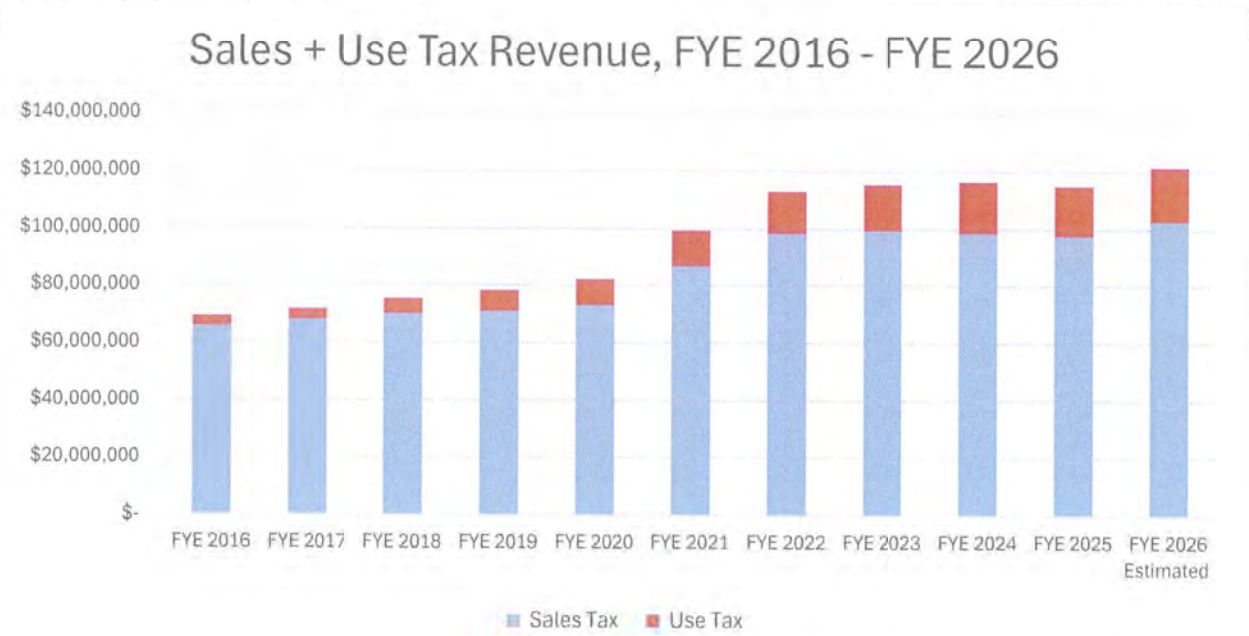
Dear Mayor Holman and Council Members:

INTRODUCTION

It is my privilege and responsibility to present to you the proposed budget for the fiscal year July 1, 2026 – June 30, 2027 (FYE 2027). The adoption of an annual budget is required by the City Charter (Article III, Section 4) and by State law (Title 11, Oklahoma Statutes, Section 17-205). An annual budget must be adopted by the City Council at least seven days before the beginning of the new fiscal year, have a public hearing at least fifteen days before the start of the fiscal year, publish a budget summary in the local newspaper at least five days before the public hearing and transmitted to the State Auditor and Inspector within 30 days of the start of the fiscal year. We encourage our residents to explore their City's budget document, which contains interesting and vital information on all aspects of the City's operation as well as information of general interest on Norman.

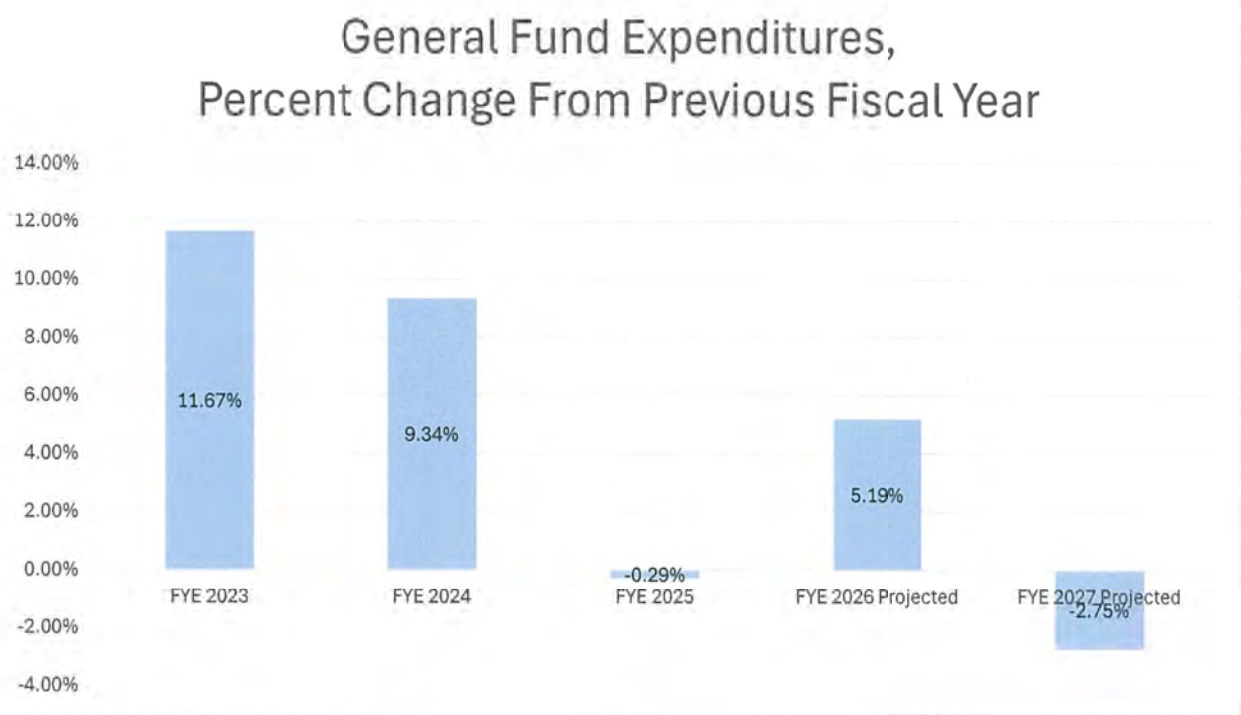
The FYE 2027 budget has been prepared, as it was in the previous year, in a continued environment of flat revenue growth within its largest revenue source, sales taxes. The ever-increasing cost of employee health care and increased project costs continue to add upward pressure on expenditures. A focused effort has been made to contain expenditures including the exclusion of cost of living adjustments and merit based adjustments for all employees.

Sales tax (and related use tax) is the major source of revenue in the City's major operating funds, the General Fund, Public Safety Sales Tax Fund, and the Transit and Parking Fund, as well as in the Capital Improvement Project Fund and Norman Forward Sales Tax Fund. Sales tax revenue has been stagnant or negative in the last five fiscal years, while expenditures have increased.



Due to the continued flat sales tax trend, the FYE 2027 budget is based on a modest one percent growth from projected FYE 2026 levels in the General Fund, Capital Fund, Public Safety, Transit and Parking and Norman Forward Sales Tax Funds.

The total budget for all City of Norman funds for fiscal year ending 2026 was $274,667,071 and for FYE 2027, the total budget is $271,079,582. The Council has been very prudent in holding the line of spending.



STRATEGIC PLANNING

At the start of each fiscal year, which is also the start of new Council Member terms, the Norman City Council conducts a strategic planning retreat, at which goals and plans for the coming year or years are discussed. Through the Retreat discussions, priority is given to those strategic areas in which the most interest is shown by Council Members. Through Council consensus at this Retreat, the various Council committees are given assignments of areas of concentration within their committee's purview, which will result in Council action and/or directions to the City Manager over the coming fiscal year or longer-term if addressing the priority will take more than a year, or require future voter consideration.

Examples of priority strategic areas directed by Council in fiscal year 2025-2026 were placing five propositions on the April 7, 2026 ballot, including extension of a five-year street maintenance program, increasing room tax rates by two percent and adding overnight stays in recreational vehicles and addressing homeless population needs by constructing a new shelter facility via General Obligation Bonds (all discussed in more detail below). In addition, two City Charter amendments to change the beginning Councilmember and Mayoral terms and allow for alternative professional certifications other than Certified Public Accountant as qualifications for the position of City Auditor.

GENERAL FUND RESERVE LEVELS

The City of Norman, in keeping with State law and standards of financial prudence, seeks to maintain adequate levels of fund balance to meet emergency expenditure demands, unexpected claims for workers' compensation and medical or torts against the City. Fund balance can only be appropriated for expenditure by an act of the City Council, and the adoption of the budget

appropriates projected funds for expenditure in the upcoming fiscal year, less funds that are held in fund balance. Norman has adopted fund balance policies in keeping with accepted accounting standards. By Ordinance O-1011-58 (adopted June 28, 2011) and as amended by Ordinance O-1819-10 (adopted September 11, 2018), the City has adopted formal reserve policies for the General Fund which require that an Emergency Reserve allocation of one percent (1%) of budgeted General Fund expenditures be appropriated within the General Fund budget; at least three percent (3%) of budgeted General Fund expenditures be held in General Fund balance (these are considered Operating, or "unrestricted" reserves by accounting standards); and at least an additional four percent (4%) of General Fund expenditures must be held in a segregated Net Revenue Stabilization (or "Rainy Day") Fund.

The Ordinance on Reserve Policy targets 5% of General Fund expenditures and up to a maximum of 6% of General Fund expenditures to be held in the Net Revenue Stabilization Fund. The Ordinance requires that at least the minimum fund balances be restored to the Rainy Day Fund within three years of any appropriation of fund balance in the Fund. Funds held in Net Revenue Stabilization Fund balance can only be appropriated by the Council if at least one of three circumstances is met:

- The General Fund Operating Reserve falls below one percent of budgeted expenditures;
- A natural or man-made disaster, declared by the President of the United States or the Governor of Oklahoma for the Norman area, has been declared which necessitates emergency expenditures to be made above the 1% Emergency Reserve appropriation;
- A major one-time or capital expenditure has been necessitated, such as for major repairs to City of Norman facilities or equipment damaged in storms or other circumstances.

Net Revenue Stabilization Fund balances are considered to be "Committed" fund balances under accounting standards. The combination of these fund balance reserve requirements results in a minimum of eight percent (8%) of General Fund expenditures to be held in reserve, a target of 9% and a maximum of 10 percent (10%). The City Council has never made any appropriations to spend money from the Rainy Day Fund.

As of the end of FYE 2027, the City projects to meet its Operating Reserve requirements in the General Fund, and the Rainy Day Fund is expected to exceed its (4%) Minimum balance and fall short of its (5%) Target balance.

Council is required by the Rainy Day Fund Ordinance to review the position of the Fund during the fiscal year, at the close of the prior fiscal year audit (in January or February), to consider whether to make a "deposit" to the Rainy Day Fund to restore its Minimum level, to bring it to its Target or Maximum level, or to draw down Rainy Day Fund balances. The Council decided not to appropriate funds to the Net Revenue Stabilization Fund during fiscal year 2025-2026.

Because of the inherent volatility in Norman's primary sources of General Fund revenue (sales and use tax) and our susceptibility to extreme weather conditions (necessitating unexpected emergency expenditures), it is very important for Norman to maintain adequate fund balances.

Projected and actual reserve levels will continue to be proactively managed and balanced with the ability to provide adequate levels of service to our citizens.

FISCAL YEAR 2026-2027 OPERATIONAL BUDGET PREPARATION

General Fund Budget Preparation

As noted in the Community Profile Section, the City of Norman runs a very small, efficient operation compared to cities with similar populations. The cost of providing these general government services have historically grown at a faster rate than the revenue sources to pay for them. As noted above, Council has decided take a hard line approach to control fiscal year 2026-2027 expenditures by not adding any new positions, major programs or giving cost of living/merit increases so that expenditures do not exceed revenues.

Capital Expenditure Budget Preparation

Major City of Norman capital improvement projects are funded by the dedicated 7/10 percent (0.7%) Capital Sales Tax (CST); the ½ percent (0.5%) NORMAN FORWARD and ½ percent (0.5%) Public Safety Sales Tax, utility rate payor fees, General Obligation Bond issuances, and other sources. Capital projects are detailed in the separate Capital Improvement Projects Budget document, and summarized in the Capital Projects Funds section. The CST also funds equipment replacements and other "capital outlay" items through transfers from the Capital Fund to the General Fund or related special revenue funds.

General Obligation Bond Program

On April 7, 2026, the voters of Norman approved a continuation of a rolling five-year General Obligation Bond-financed program to maintain streets throughout Norman. The 2027-2031 Street Maintenance Bond Program consists of $35,000,000 in authorized projects in five major areas:

- Urban Asphalt Street Resurfacing
- Rural Asphalt Street Surfacing (in partnership with Cleveland County)
- Urban Concrete Panel Replacement
- Urban Street Reconstruction
- Preventive Street Maintenance

This is the fifth time that voters have renewed the 5-year street maintenance bond program, and the referendum passed with over 7/10^{ths} (70%) voter approval. City plans to issue $17,000,000 of these bonds to close in June 2026.

Also on April 7, 2026, the voters of Norman approved the issuance of $8,000,000 in General Obligation Bonds to provide funds for the purpose of acquiring, constructing, reconstructing, expanding, repairing, which may also include improving, renovating, acquiring and equipping a homeless shelter community facility, to be owned exclusively by the City of Norman. This issuance is planned to close in June 2026.

The 2019 "Vision for Norman" General Obligation Bond program for roadway improvement projects (street widening projects with related sidewalks, bike lanes and drainage improvement), authorized for a total of $72,000,000, is also ongoing. In May 2023, the City issued its 2023A bonds to provide funding for the ongoing "Vision for Norman" street maintenance and construction programs. In December 2025, it was announced that the City of Norman was awarded a $25,000,000 grant to reconstruct and improve a portion of 36th Avenue Northwest, in partnership with the City of Moore. In March of 2026, the City signed an agreement with the Oklahoma Turnpike Authority (OTA) to provide additional funding and construction also related to the 36th Avenue Northwest project which is included in the "Vision for Norman" projects.

On October 10, 2023, the voters of Norman approved the issuance of $50,000,000 in General Obligation Bonds to reconstruct and repair bridges throughout Norman. Bridge structures throughout the city will be improved through this bond program. The first issuance ($16,000,000) of the bonds authorized in 2023 was completed in April, 2024. The second issuance ($10,000,000) is planned to close in June 2026.

Due to the Oklahoma Constitution's prohibition against cities using property taxes for operational purposes, voter-approved General Obligation Bonds are the major way that the City can diversify its revenue base and reduce its reliance on sales taxes. The Council will consider future capital financing programs with this revenue diversification as a factor in those considerations.

Rock Creek Entertainment Tax Increment Finance District

On September 17, 2024, the City Council approved a Project Plan Ordinance for the "Rock Creek Entertainment Tax Increment District" (RCED TIF). This proposed development, in north Norman along I-35 and adjacent to the University of Oklahoma Westheimer Airport, would include over 1,500 housing units, office and retail facilities, and an entertainment district anchored by an 8,500-seat arena/performance venue to host University of Oklahoma Sooner basketball games and gymnastics matches, concerts, and other programs. The RCED TIF will provide up to $600,000,000 in apportioned property tax and sales tax generated within the RCED over the next 25 years to offset costs of the arena and entertainment district.

Transient Guest Room Tax

On April 7, 2026, voters of Norman approved increasing the Transient Guest Room Tax Rate by two percent (2%) to a total of ten percent (10%) and expanding the application of the tax rate to include spaces temporarily rented for overnight stays in a recreational vehicle, effective on July 1, 2026. This budget includes assumptions regarding this rate increase.

Utility Enterprise Funds

The City of Norman operates three utility enterprises: Water and Water Reclamation (also known as "Wastewater" or "Sewer"), and Sanitation. Enterprise funds are established to account for the operations of the City that endeavor to operate like a private business, in that their services are provided to a discrete base of customers, as opposed to the citizenry as a whole, and user fees are charged to those customers at a level that seeks to recover the full costs of providing the services;

no general tax revenue is used to support the utility enterprises. The financial status of the Water and Sewer Utilities is largely driven by capital projects.

Norman Water Enterprise Utility

The Norman Water Utility is coordinating a major project to implement Advanced Meter Infrastructure (AMI) systems, replacing over 40,000 customer meters with automated, "smart" meters that will be more accurate and increase utility revenue. The AMI project will also implement new computer systems with enhanced customer capabilities and improved communication systems for billing purposes. This has been a multi-year implementation process and hopes to reach the ending stages during fiscal year 2026-2027. Also, waterline improvement projects continue construction including along Classen/Flood street from Highway 9 to Indian Hills road.

Norman Wastewater Reclamation (Wastewater) Enterprise Utility

The Wastewater Reclamation Utility is making major improvements to the sewage treatment plant, including replacement of the aeration blowers used in treatment processes and centrifuge equipment used in disposal of treatment process by-products. In addition, improvements are planned for the Main Control Building including expanded laboratory and maintenance functions.

Norman Sanitation Enterprise Utility

The Norman Sanitation Utility provides automated municipal solid waste collection and public access transfer station disposal for City customers. The Utility also provides recycling drop-off centers, yard waste collection and composting services, and on-call bulky item pickup services. The Norman Sanitation Utility, reflecting the desires of customers and Norman residents, is firmly committed to recycling and reuse of waste products, to the extent practical. Capital projects currently under way include Transfer Station renovation, as well as installation of solar panels at the facility.

CAPITAL BUDGET

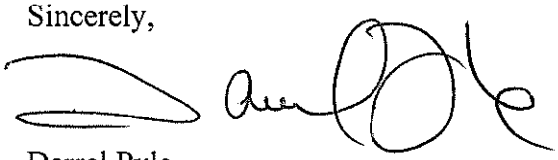
Detailed information on individual capital improvement projects is given in the Fiscal Year Ending 2027 Capital Improvement Project (CIP) Budget document. Pursuant to voter-approved ordinances, seven-tenths of one percent (0.7%) of sales tax revenue is dedicated for capital improvements, and this is a primary source of revenue for the Capital Fund.

SUMMARY

The fiscal year 2026-2027 budget is generally a status quo budget. Every effort has been made to continue to provide public services within available revenues in the General Fund. Under the direction of the Council, the City will continue to work within limited resources to provide the services which our residents deserve and demand while looking for new or more efficient revenue sources and/or reducing services in targeted areas. We recognize our elected officials for your leadership throughout this budget year and budget preparation process.

We encourage our residents and visitors to peruse this budget document at their leisure and as their needs require. The Budget documents and all other financial information of the City are open records and we stand ready to respond to questions that readers have.

Sincerely,



Darrel Pyle
City Manager

COMMUNITY PROFILE

History of Norman, Oklahoma

In 1870, the United States Land Office contracted with a professional engineer to survey much of Oklahoma territory. Abner E. Norman, a young surveyor, became chairman and leader of the central survey area in Indian Territory. The surveyor's crew burned the words "NORMAN'S CAMP" into an elm tree near a watering hole to taunt their younger supervisor. When the "SOONERS" (those who headed west before the official Land Run date, April 22, 1889) and the other settlers arrived in the heart of Oklahoma, they kept the name "NORMAN." Today, with an estimated 132,361 residents, Norman is the third largest city in the State of Oklahoma.

Norman was primarily developed around the Santa Fe Railroad. Home to a passenger depot as well as a freight station, Norman became the headquarters for the railway. As business grew, it was necessary to expand the depot three times in the first few years of its existence. The last expansion was announced by J.E. Hurley, General Manager of the Santa Fe Railway, in 1909. The Santa Fe Depot was deeded to the city in 1972 and has had major renovations in the recent past.

The City of Norman has agreed to preserve and maintain the Santa Fe Depot as a historical landmark and use the building in a manner as to benefit the entire community. Performing Arts Studio, Inc. leases the building for rental of meetings, banquets and parties. Daily Amtrak passenger service is provided at the depot as well.

The railroad laid the foundation for Norman to flourish into a prominent city. While other Oklahoma towns were battling to be the capital, Norman's Mayor, T.R. Waggoner, directed a bill through the Territorial Legislature to become home of the state's first institution of higher learning. In 1890, Norman was chosen as the location for the University of Oklahoma (OU), contingent upon the county passing bonds to construct a building. Town and country residents were also required to donate 40 acres of land for a campus site. The residents of Norman were successful in all their plans to be OU's home and by 1895, the university enrolled 100 students. Today, the Norman campus has an enrollment of approximately 31,863.

Today, OU and the City of Norman are still making history. Norman is recognized as one of the most progressive cities in the state and the Norman Public School system is acknowledged as one of the top school systems in Oklahoma.

Norman's rich history plays an important role in citizens' lives, and we continually make our history book more exciting with each passing year.

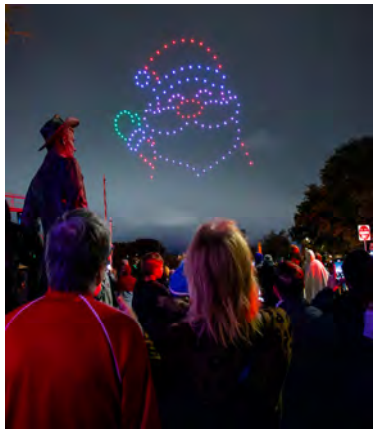
Norman — The City of Festivals

Widely recognized as the "City of Festivals", Norman is the host of several annual festivals that are free to the public. Spring and Summer festivals include the Medieval Fair, Earth Day Festival, Norman Music Festival, May Fair, Juneteenth Festival, Jazz in June, the 4th Fest, and Midsummer Night's Fair in July. Fall and Winter festivals include a Holiday Celebration in December, and the Chocolate Festival held in February.

Juneteenth Festival

Medieval Fair held in the Spring

4th Fest



Winterfest

Earth Day Festival in April

Midsummer Night's Fair held in July

Community Profile

Norman is Oklahoma's third largest city and is home to the University of Oklahoma Sooners. Family oriented activities are abundant in Norman. Places of interest include Lake Thunderbird, great shopping areas including Campus Corner, University Northpark, Downtown Norman, and the Sam Noble Oklahoma Museum of Natural History. The City of Norman also sponsors several events throughout the year including Norman Day, held on the 4th of July and the Daddy Daughter Dance.

Max Westheimer Airport

Owen Field and Oklahoma Memorial Football Stadium

Norman Music Festival

Lake Thunderbird

Sam Noble Oklahoma Museum of Natural History

Norman Day at Reaves Park

Photos courtesy of Norman Convention & Visitor's Bureau

Community Profile

Municipal Parks and Recreation

Community & Special Use centers	8
Number of developed parks	63
Developed park acreage	999.85
Number of undeveloped parks	5
Undeveloped park acreage	171.55
18-hole golf courses	1
Disc golf courses	5
Swimming pools	4
Spray-ground / Water Playground	3
Waterslides	3
Tennis courts	26
Skate park	4
Competition baseball / softball fields	31
Competition Soccer fields	25
Neighborhood practice baseball fields	30
Neighborhood soccer practice goals	27
Recreational football fields	9
Outdoor half-court basketball courts	28
Outdoor full-court basketball courts	5
Recreational / Fishing Ponds	9
Dog Parks	2
Miles of Walking Trails	36.7

Demographic Statistics Last Ten Years

Year	(1) Population	(2) Per Capita Income	(2) Median Age	(3) School Enrollment	(4) Unemployment Rate
2016	120,284	28,273	30.1	15,944	4.2
2017	122,180	28,458	30.3	16,363	4.2
2018	122,843	30,168	30.3	16,162	3.5
2019	123,471	28,977	30.1	16,289	3.2
2020	124,880	30,449	30.4	14,419	6.7
2021	128,026	31,710	30.9	15,449	3.2
2022	128,097	31,877	30.9	16,430	2.9
2023	129,627	33,899	32.3	15,786	2.7
2024	130,046	35,102	32.9	15,867	3.5
2025	131,010	39,077	34.1	16,048	3.3

Sources:
(1) Obtained from census data
(2) U.S. Census Bureau; 1-yr. American Community Survey Estimate
(3) Norman Public Schools
(4) U.S. Department of Labor

Community Profile

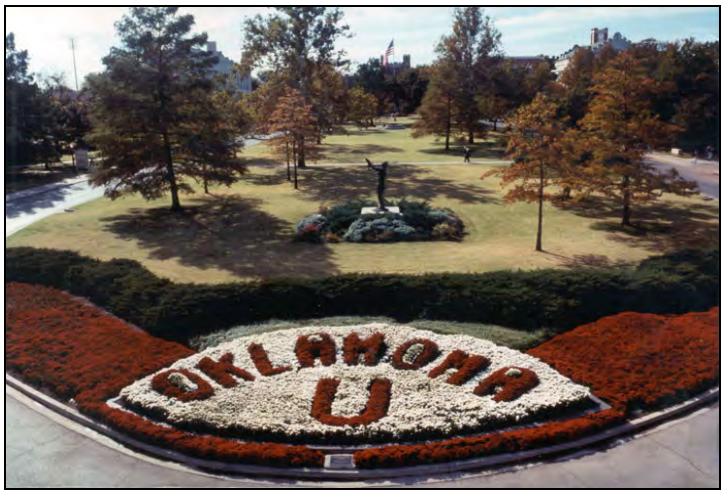
Facilities and services not included in the reporting entity:

Hospitals:

Number of Hospitals	1
Number of licensed patient beds (Norman Regional/ Healthplex)	326
Number of Free-Standing Emergency Departments (Norman Regional Nine)	1

Education (2025-2026 School Year):

Total school enrollment – Norman Public Schools	16,630
Number of elementary schools	17
Number of elementary students	7,942
Number of elementary school instructors	691
Number of secondary schools	6
Number of secondary school students	8,688
Number of secondary school instructors	594
Number of vocational technology centers	1
Number of universities	1



The University of Oklahoma campus

Major Employers in Norman

Name	Product / Service	Employees
The University of Oklahoma (Norman Campus only)	Education Services	11,917
Norman Regional Hospital	Medical Services	3,000
Norman Public Schools	Education Services	2,251
Wal-Mart/Sam's Club	General Merchandise Retailer	1,300
York International / Johnson Controls/ Bosch	Heating / Air Conditioning	1,300
City of Norman	Government Services	961
Cleveland County	Government Services	526
Advanced Call Center Technologies	Call Center Technologies	400
Oklahoma Veteran's Center	Counseling Services	399
Hitachi	Electronics Manufacturer	380

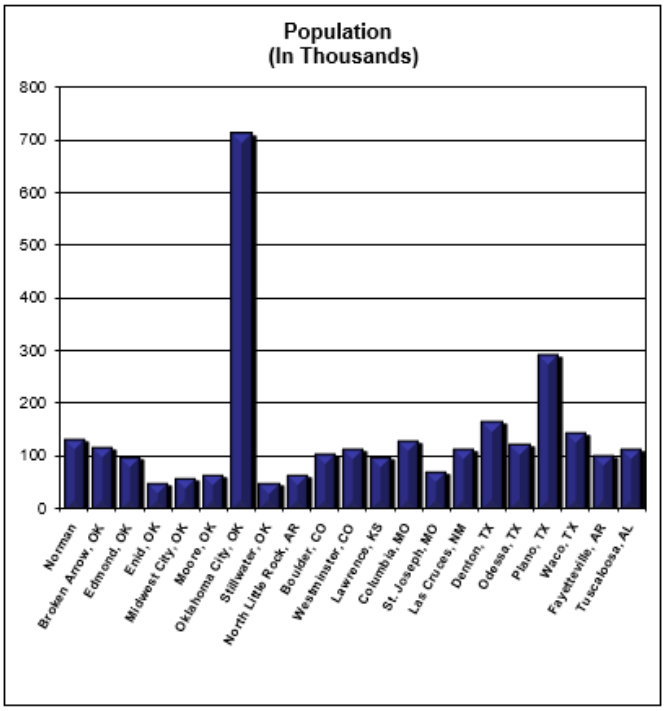
INTER-CITY BENCHMARK COMPARISONS

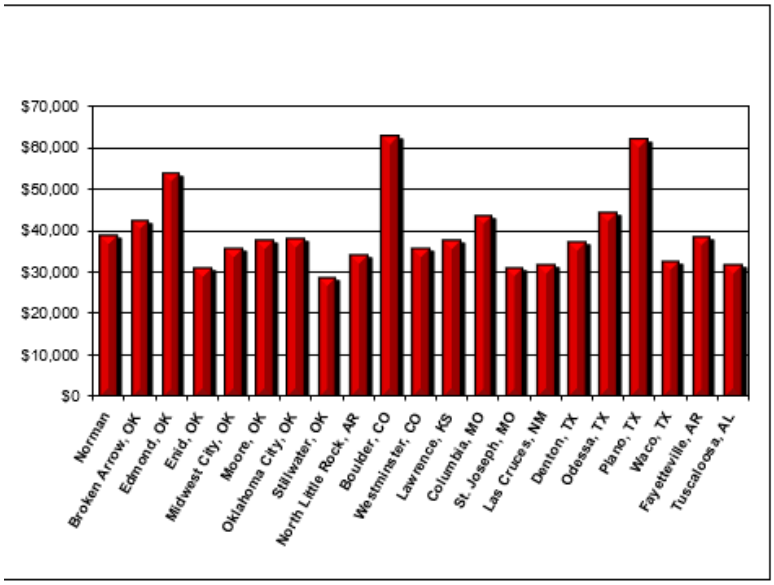
For purposes of comparative analysis, Norman compares ("benchmarks") itself to 18 other cities for a variety of criteria. These cities are generally selected based on the following factors.

1. Population within 20 percent (+ / - 20%) of Norman's
2. Located within a Metropolitan Statistical Area
3. Site of a major university
4. Located in Oklahoma or a bordering state

Inter-City Benchmark Comparison

City	Population	Median Age	Square Miles
Norman	**132,361**	**34.1**	**189.5**
Broken Arrow, OK	118,180	37.1	63.0
Edmond, OK	97,452	37.4	90.0
Enid, OK	50,519	35.2	73.9
Midwest City, OK	58,297	36.0	24.4
Moore, OK	63,845	34.2	22.2
Oklahoma City, OK	712,919	35.2	620.0
Stillwater, OK	49,525	25.2	28.4
North Little Rock, AR	64,538	38.0	54.9
Boulder, CO	106,433	28.8	27.4
Westminster, CO	115,484	37.4	33.9
Lawrence, KS	97,271	30.3	34.0
Columbia, MO	130,913	29.5	68.1
St. Joseph, MO	71,236	37.5	44.8
Las Cruces, NM	114,197	33.0	76.6
Denton, TX	165,986	31.4	98.8
Odessa, TX	123,861	32.9	51.4
Plano, TX	292,615	40.5	71.6
Waco, TX	146,603	30.8	88.9
Fayetteville, AR	101,680	28.5	56.12
Tuscaloosa, AL	114,274	26.7	72.22

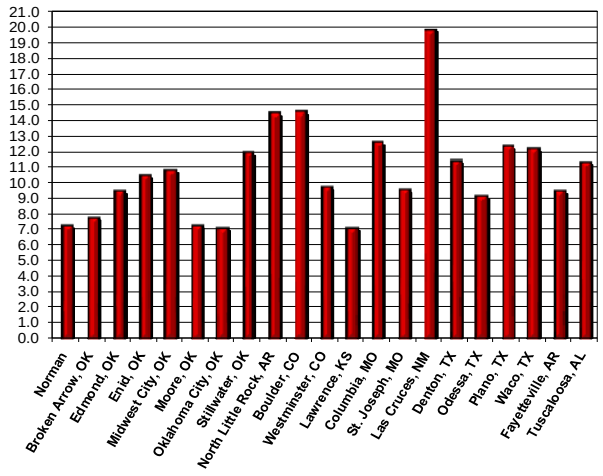




City	Per Capita Income
Norman	**$39,077**
Broken Arrow, OK	$42,669
Edmond, OK	$54,022
Enid, OK	$31,366
Midwest City, OK	$35,882
Moore, OK	$37,779
Oklahoma City, OK	$38,370
Stillwater, OK	$28,961
North Little Rock, AR	$34,174
Boulder, CO	$63,074
Westminster, CO	$35,882
Lawrence, KS	$37,968
Columbia, MO	$43,658
St. Joseph, MO	$31,208
Las Cruces, NM	$31,808
Denton, TX	$37,282
Odessa, TX	$44,457
Plano, TX	$62,312
Waco, TX	$32,566
Fayetteville, AR	$38,679
Tuscaloosa, AL	$31,881

City	Public School Enrollment	Unemployment Rates	Top Three Property Tax Payers
Norman	**16,630**	**3.70%**	**Oklahoma Gas & Electric (OG&E), York International, Walmart/Sam's**
Broken Arrow, OK	20,000	3.50%	not available
Edmond, OK	25,878	3.10%	n/a
Enid, OK	7,632	3.60%	ADM Milling, Nexterra Energy LLC, Tyson Foods, Inc.
Midwest City, OK	14,000	4.40%	not available
Moore, OK	22,700	3.30%	Mission Pointe Apartments Ltd., Oklahoma Gas & Electric, Walmart/Sam's
Oklahoma City, OK	31,104	3.80%	OG&E, Hobby Lobby Stores Inc, Devon Headquarters LLC
Stillwater, OK	6,150	3.60%	Stillwater Ranch Holdings LLC, Plato II OK I, PropCo, LP, One On 4th St., LLC
North Little Rock, AR	7,039	3.70%	not available
Boulder, CO	31,000	6.00%	Macerich 29th Street LLC, Public Service of CO, AGC Biologics Inc
Westminster, CO	7,724	3.70%	not available
Lawrence, KS	8,382	4.20%	Evergy, Black Hills Corp, Cherry Hill Properties
Columbia, MO	18,646	4.00%	Union Electric, Boone Electric Satellite Systems, Aurora Organic Dairy
St. Joseph, MO	9,781	3.10%	Boehringer Ingelheim Animal Services, AG Processing, American Water
Las Cruces, NM	22,755	4.80%	El Paso Electric Company, Las Cruces Medical Center LLC, Comcast of New Mexico Inc
Denton, TX	33,329	2.00%	PACCAR Inc., Denton ICC 35 LLC, TRDWIND Timberlinks
Odessa, TX	33,000	4.30%	1PointFive Stratos LLC, Diamondback E&P LLC, Halliburton Manufacturing & LC LLC
Plano, TX	47,899	3.60%	LW Owner I LLC, Toyota Motor North America Inc, Coreweave
Waco, TX	13,517	3.60%	Amazon.com Services, Inc, Refresco Beverages U.S. Inc, USRE Diana LLC
Fayetteville, AR	10,154	2.40%	Ozark Go (C/O Ozark Electric Co), Southwestern Electric Power Co., Ozark Electric Cooperative Corp.
Tuscaloosa, AL	11,303	8.20%	Alabama Power Company, Phifer Incorporated, The Greens at Tuscaloosa

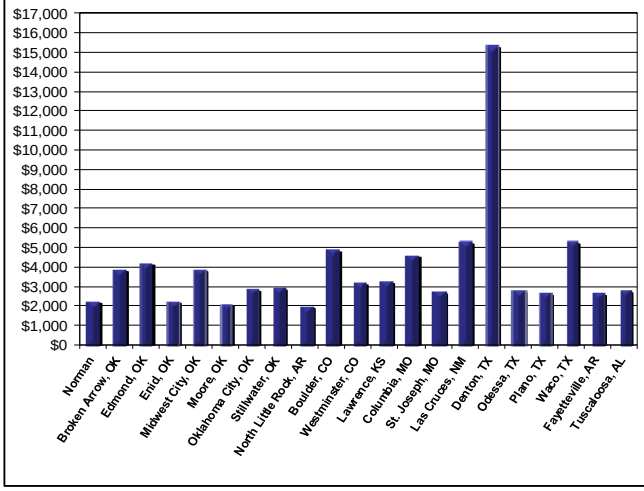
Employees Per 1,000 Citizens



City	Full-Time & Permanent Part-Time Budgeted Positions	Employees Per 1,000 Citizens
Norman	**961**	**7.3**
Broken Arrow, OK	923	7.8
Edmond, OK	924	9.5
Enid, OK	533	10.6
Midwest City, OK	633	10.9
Moore, OK	464	7.3
Oklahoma City, OK	5,090	7.1
Stillwater, OK	591	11.9
North Little Rock, AR	934	14.5
Boulder, CO	1,549	14.6
Westminster, CO	1,128	9.8
Lawrence, KS	931	7.1
Columbia, MO	1,653	12.6
St. Joseph, MO	684	9.6
Las Cruces, NM	2,277	19.9
Denton, TX	1,894	11.4
Odessa, TX	1,137	9.2
Plano, TX	3,614	12.4
Waco, TX	1,787	12.2
Fayetteville, AR	968	9.5
Tuscaloosa, AL	1,303	11.4

City	Budgeted Revenues (In Millions)	Budgeted Expenditures (In Millions)	Expenditures Per Capita
Norman	**$301.70**	**$300.96**	**$2,274**
Broken Arrow, OK	$454.00	$462.02	$3,909
Edmond, OK	$355.90	$413.05	$4,238
Enid, OK	$115.73	$116.20	$2,300
Midwest City, OK	$227.38	$227.38	$3,900
Moore, OK	$139.13	$139.13	$2,179
Oklahoma City, OK	$2,055.00	$2,055.00	$2,883
Stillwater, OK	$168.13	$148.37	$2,996
North Little Rock, AR	$132.70	$131.14	$2,032
Boulder, CO	$521.00	$521.00	$4,895
Westminster, CO	$487.60	$371.61	$3,218
Lawrence, KS	$511.04	$432.55	$3,304
Columbia, MO	$559.24	$608.09	$4,645
St. Joseph, MO	$190.35	$195.35	$2,742
Las Cruces, NM	$809.42	$612.22	$5,361
Denton, TX	$2,589.95	$2,551.20	$15,370
Odessa, TX	$321.78	$346.99	$2,801
Plano, TX	$933.37	$798.47	$2,729
Waco, TX	$786.60	$783.95	$5,347
Fayetteville, AR	$267.02	$273.86	$2,693
Tuscaloosa, AL	$325.99	$327.04	$2,862

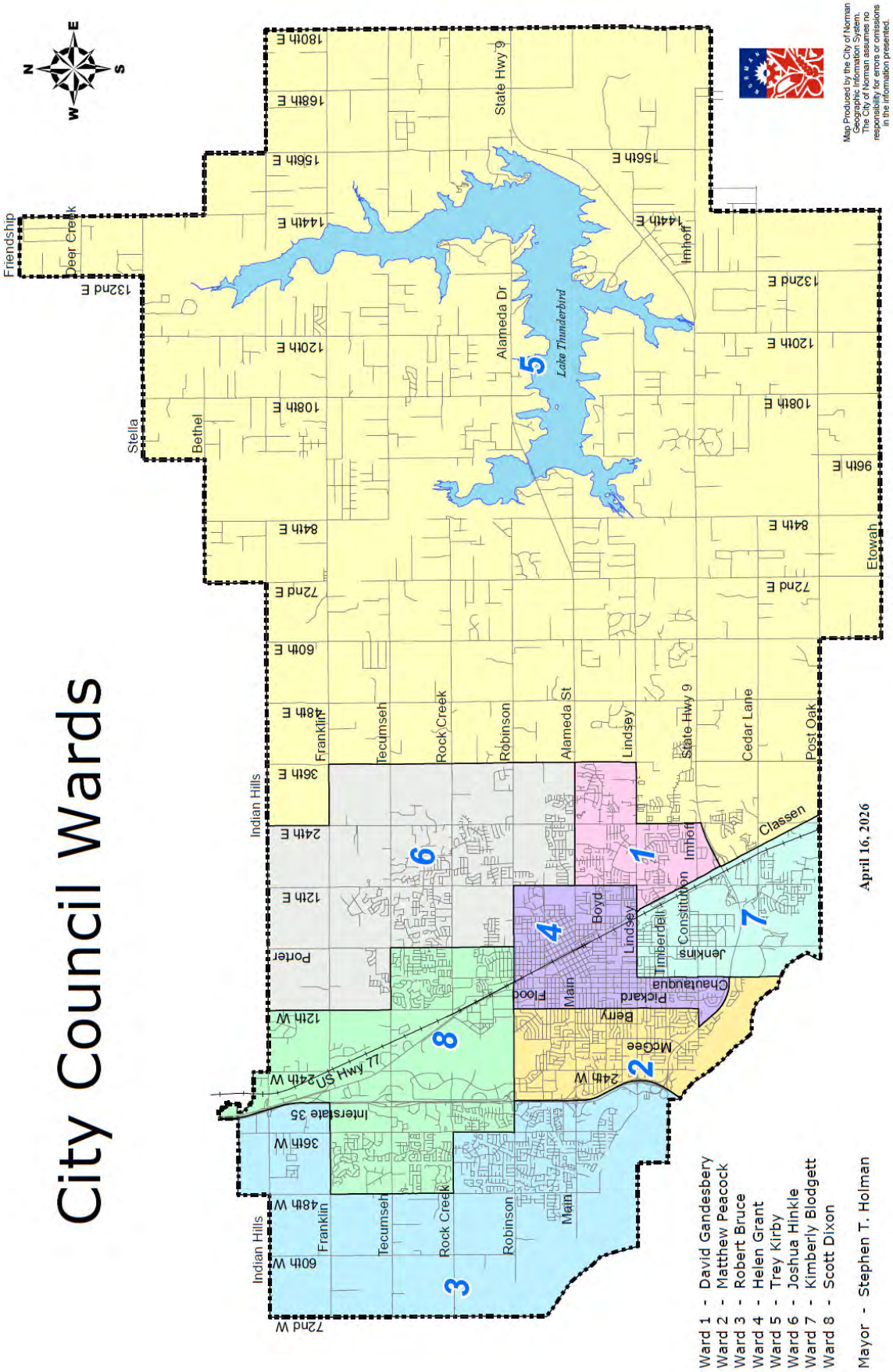
Expenditures Per Capita Income



Government Facilities and Service Statistics

Year of Incorporation: 1891
Form of Government: Council / Manager

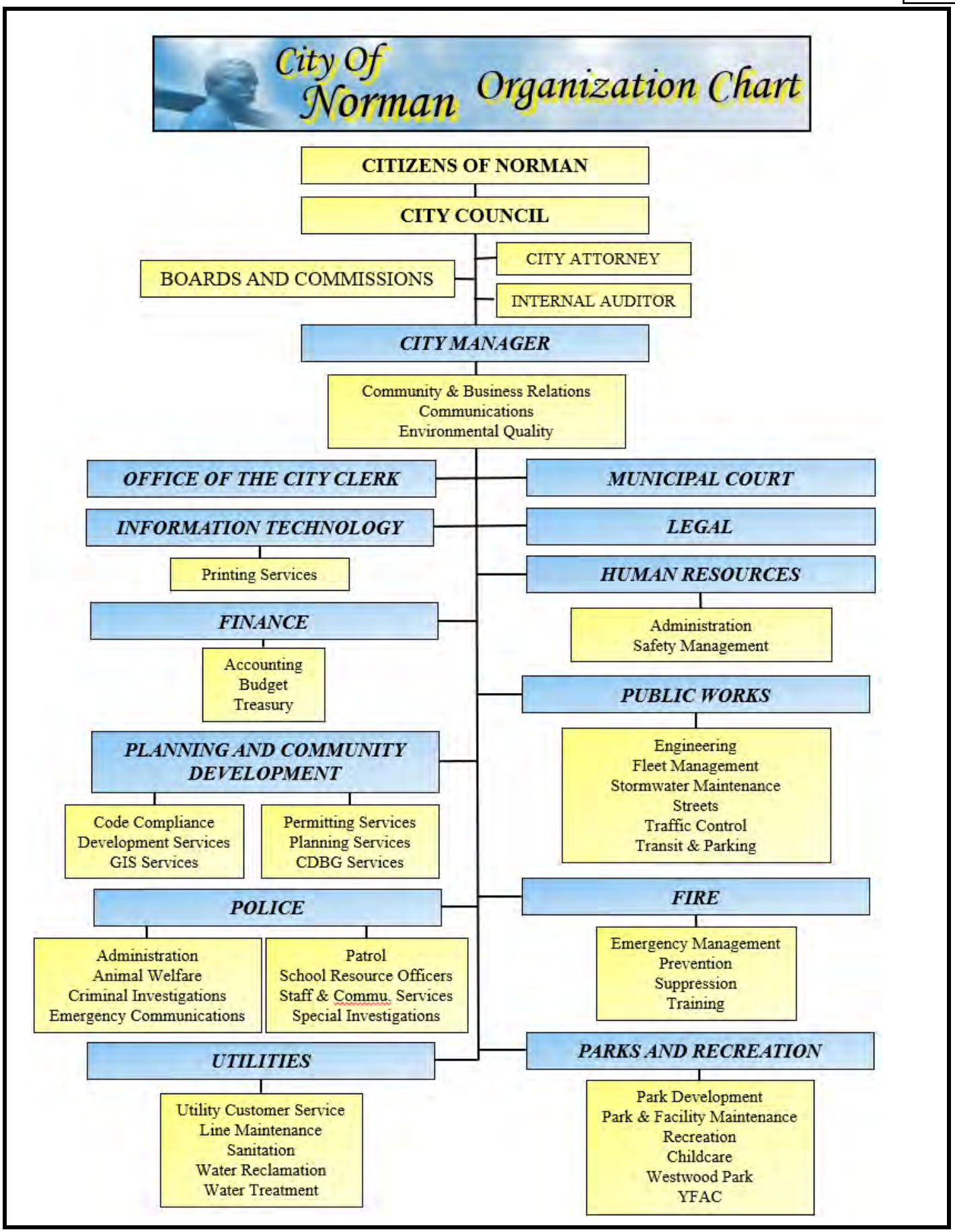
Area in square miles	189.5
General Obligation Debt Rating (Moody's rating)	Aa2
Number of Employees (excluding police and fire):	
Union	404
Non-Union	216
Fire Protection:	
Number of Stations	9
Number of fire personnel	165
Number of calls answered (for 2025)	20,636
Number of inspections conducted (for 2025)	1,725
Police Protection:	
Number of stations (includes Norman Investigations Center)	2
Number of police personnel (includes emergency communications & animal welfare staff)	260
Number of patrol units	90
Number of arrests including warrant requests (for 2025)	8,675
Traffic violations (for 2025)	33,788
Parking violations (for 2025)	9,396
Number of reported crimes (NIBRS Groups A & B 2024)	14,515
Police Department Calls for service (for 2025)	95,035
Sewerage System:	
Miles of sanitary sewers maintained by the City	515.2
Miles of storm sewers maintained by the City	102
Number of treatment plants	1
Daily average treatment in gallons	10,400,000
Design capacity of treatment plant in gallons	17,000,000
Water System:	
Miles of water mains maintained by the City	657
Number of service connections (includes 1,164 sprinkler connections)	43,534
Number of fire hydrants	7,159
Daily average production in gallons (for 2024-excluding water purchased from OKC)	13,338,000
Maximum daily capacity of plant in gallons	17,000,000
Number of water wells in operation	42
Street Maintenance:	
Miles of urban streets maintained by the City	550.3
Miles of rural streets maintained by the City	233.3
Number of street lights	6,767
Number of signalized locations	256


City Council Wards
April 16, 2026
Ward 1 - David Gandesbery
Ward 2 - Matthew Peacock
Ward 3 - Robert Bruce
Ward 4 - Helen Grant
Ward 5 - Trey Kirby
Ward 6 - Joshua Hinkle
Ward 7 - Kimberly Blodgett
Ward 8 - Scott Dixon
Mayor - Stephen T. Holman
Lake Thunderbird
Alameda Dr
State Hwy 9
Interstate 35
US Hwy 77
Classen
Robinson
Rock Creek
Tecumseh
Franklin
Indian Hills
Stella
Bethel
Friendship
Deer Creek
Imhoff
Etowah
Cedar Lane
Post Oak
Lindsey
Boyd
Main
Berry
McGee
Pickard
Chautauqua
Timberdell
Constitution
Jenkins
Porter
Flood
Map Produced by the City of Norman Geographic Information System. The City of Norman assumes no responsibility for errors or omissions in the information presented.

OVERVIEW/ STATISTICAL

INTRODUCTION

The purpose of the Overview/Statistical section of the Budget is to offer an overview of the approved budget along with historical information for comparison. The intent of this section is to give the reader a quick insight to the overall budget and provide a basis for better analysis and understanding of the detailed document.


City Of Norman Organization Chart
CITIZENS OF NORMAN
CITY COUNCIL
BOARDS AND COMMISSIONS
CITY ATTORNEY
INTERNAL AUDITOR
CITY MANAGER
Community & Business Relations
Communications
Environmental Quality
OFFICE OF THE CITY CLERK
MUNICIPAL COURT
INFORMATION TECHNOLOGY
LEGAL
Printing Services
HUMAN RESOURCES
FINANCE
Administration
Safety Management
Accounting
Budget
Treasury
PUBLIC WORKS
PLANNING AND COMMUNITY DEVELOPMENT
Engineering
Fleet Management
Stormwater Maintenance
Streets
Traffic Control
Transit & Parking
Code Compliance
Development Services
GIS Services
Permitting Services
Planning Services
CDBG Services
POLICE
FIRE
Administration
Animal Welfare
Criminal Investigations
Emergency Communications
Patrol
School Resource Officers
Staff & Commu. Services
Special Investigations
Emergency Management
Prevention
Suppression
Training
UTILITIES
PARKS AND RECREATION
Utility Customer Service
Line Maintenance
Sanitation
Water Reclamation
Water Treatment
Park Development
Park & Facility Maintenance
Recreation
Childcare
Westwood Park
YFAC

COUNCIL STRATEGIC PLAN, PRIORITIES, AND ISSUES

At the start of each fiscal year, coinciding with the commencement of new Council Member terms, the Norman City Council conducts a facilitated strategic planning retreat to establish priorities and guide policy direction for the coming year and beyond. During this retreat, Council Members collaboratively identify and discuss key areas of focus, with priority given to those initiatives reflecting the greatest collective interest and community impact. Through consensus, Council assigns specific areas of concentration to its standing committees, ensuring alignment between strategic goals and committee work plans.

These assignments inform subsequent Council actions and provide direction to the City Manager for implementation over the course of the fiscal year or, when necessary, across multiple years, particularly for initiatives requiring extended timelines or voter approval. Examples of priority strategic areas identified for fiscal year 2025–2026 included placing five propositions on the April 7, 2026 ballot: the extension of a five-year street maintenance program, adjustments to room tax rates including the addition of overnight recreational vehicle stays, addressing homelessness through the proposed construction of a new shelter facility funded by General Obligation Bonds, and charter amendments. All five measures were approved by voters.

Building on this momentum, Council will focus on the implementation of these voter-approved initiatives, including the timely execution of capital projects, refinement of funding mechanisms, and coordination with community partners and stakeholders. In addition, Council will continue to evaluate emerging needs, monitor progress on established priorities, and maintain flexibility to address evolving challenges, ensuring that strategic efforts remain responsive, sustainable, and aligned with the community's long-term vision.

MISSION STATEMENT: Through sustainable, innovative policies that enhance the lives of all residents, the Norman City Council are stewards of the public trust, committed to improving quality of life and responsibly investing in our future.

COUNCIL STRATEGIC PLAN, PRIORITIES, AND ISSUES

Board/ Committee	Goals/ Priorities
City Council	- Update Council Handbook - Public Safety Implementation Plan - NORMAN FORWARD II - Sobering Center - De-annexation of Ward 5 - Abatement of Derelict Properties - Sport Commission - Tree Ordinance Updates - Revitalization of Lindsey Street - Inclusionary Zoning
Business & Community Affairs Committee	- Land Banking - Food Forestry, Community - Microgrants for Placemaking - Park Safety (Installing Blue Lights) - Pre-approved Design Catalog - TIF Master Plan - Community Land Trust - Agri-tourism (Lake Thunderbird) - Incremental Development Alliance - Minimum Lot Sizes
Finance Committee	- Park Impact Fees - Small Developer Incentives - Tomorrow Fund (Fee on Code Violations) - Beautification Fund - Infrastructure Gap Funding - Non-profit Think Tank - Evaluation of City Fees - SRO Contract Updates - Trust Structures - Parking, Public Safety, Parks
Planning & Transportation Committee	- Parking Tax - Redefine Griffin ULI Study - Abolish Jaywalking Laws - ADA Sidewalks, Crosswalks, & Gap Areas - HOA Administration - Rightsizing Streets - Rural Notifications on Zoning - Mobility Hubs - Streetscaping
Oversight Committee	- Entertainment Districts/ Noise Ordinance - Environmental Incentives Program - Homebase Plan Update - Pet Friendly Cities - AWOC - Reinvest Norman - Livable Cities - Short Term Rental Updates - Stormwater Utility/ Flooding

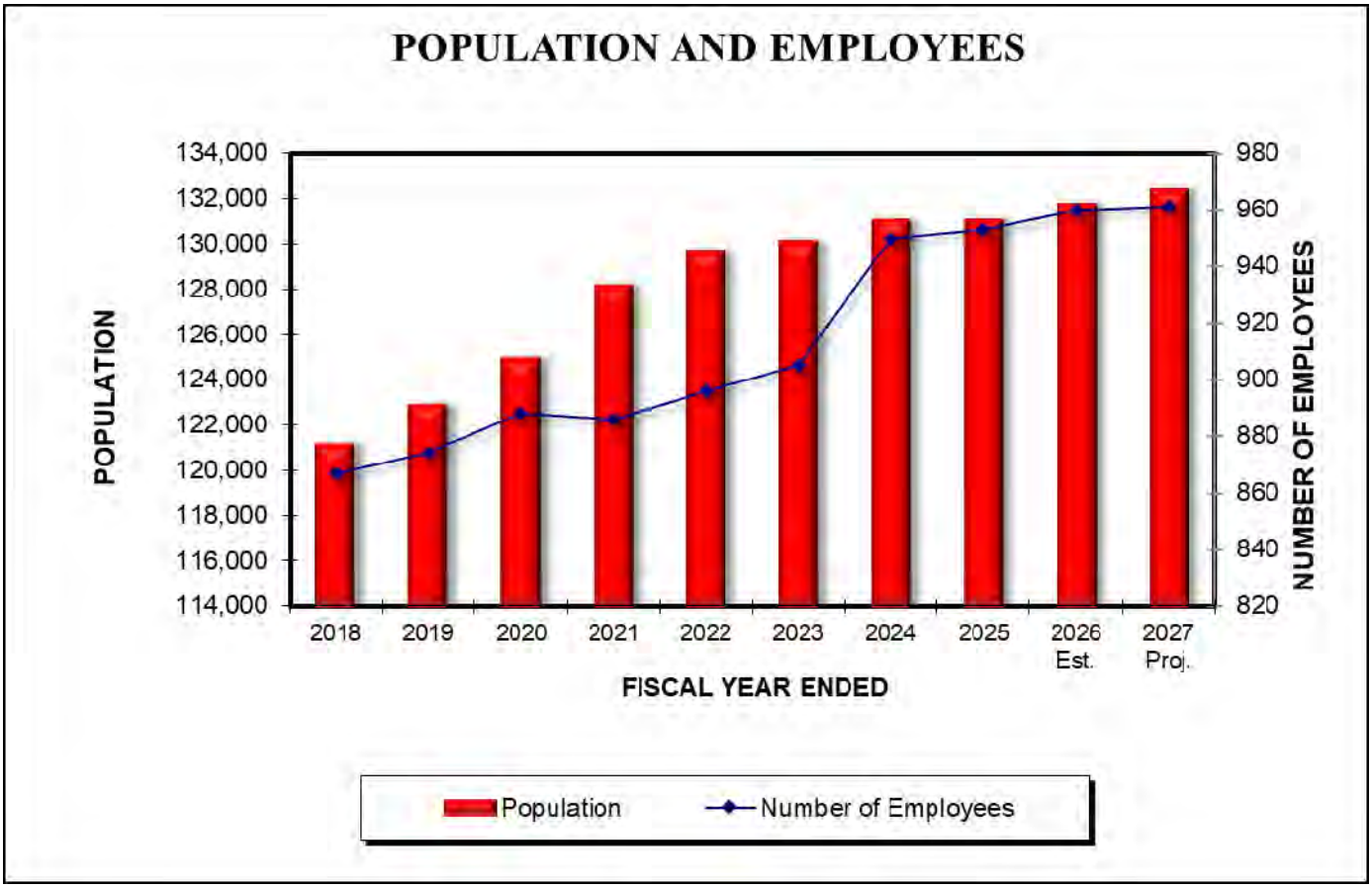
PERSONNEL HISTORY
(Headcount for all FT and PPT Personnel)

FUND	FYE 18	FYE 19	FYE 20	FYE 21	FYE 22	FYE 23	FYE 24	FYE 25	FYE 26	FYE 27
GENERAL	619	626	630	622	629	629	642	644	645	637
PUBLIC SAFETY SALES TAX	82	82	84	84	84	84	90	90	90	90
CDBG	5	5	5	8	7	6	4	4	4	4
SPECIAL GRANTS	0	0	0	0	0	0	0	0	2	2
YFAC FUND	0	0	0	0	0	0	28	27	30	30
SEIZURES & RESTITUTIONS	0	0	0	0	0	0	0	0	0	0
WESTWOOD PARK	8	9	9	9	9	9	10	10	10	10
WATER	51	51	52	52	52	62	62	63	63	70
WATER RECLAMATION	43	43	44	44	44	44	40	41	41	42
SANITATION	52	52	52	52	55	55	58	58	59	61
RISK MANAGEMENT	1	1	1	1	1	1	1	1	1	1
CAPITAL PROJECTS	5	4	4	4	5	5	5	5	5	5
SEWER MAINTENANCE	1	1	1	1	1	1	1	1	1	1
PUBLIC TRANSPORTATION	0	0	6	9	9	9	9	9	9	8
TOTAL	867	874	888	886	896	905	950	953	960	961

FYE 24 to FYE 25 - Added 4 School Resource Officers to the Public Safety Sales Tax Fund, added a Field Operations Supervisor, 3 Program Coordinators, 3 part-time Recreation Technicians, 6 part-time Recreation Leaders, 3 part-time Lifeguard Technicians, and 12 part-time Lifeguard Leaders to the YFAC Fund, added a part-time custodian to the Water Fund, and added a Utility Supervisor to the Sanitation Fund. For FYE 25, added a Veterinary Technician to the Police Department, and added a Plant Operator D and a Distribution Worker I to the Water Fund.

FYE 25 to FYE 26 - Added a Communications & Engagement Coordinator position to the City Manager's Department, added a Cybersecurity Analyst position to the Information Systems Department, cut an ADA Technician position from the Human Resources Department, and added a Program Coordinator position and cut 2 part-time Recreation Leader positions from the YFAC Fund. For FYE 26, added a part time Oil & Gas Inspector to the Planning Department, cut a part time Parking Service Officer from the Police Department, and added a Sanitation Worker II to the Sanitation Fund.

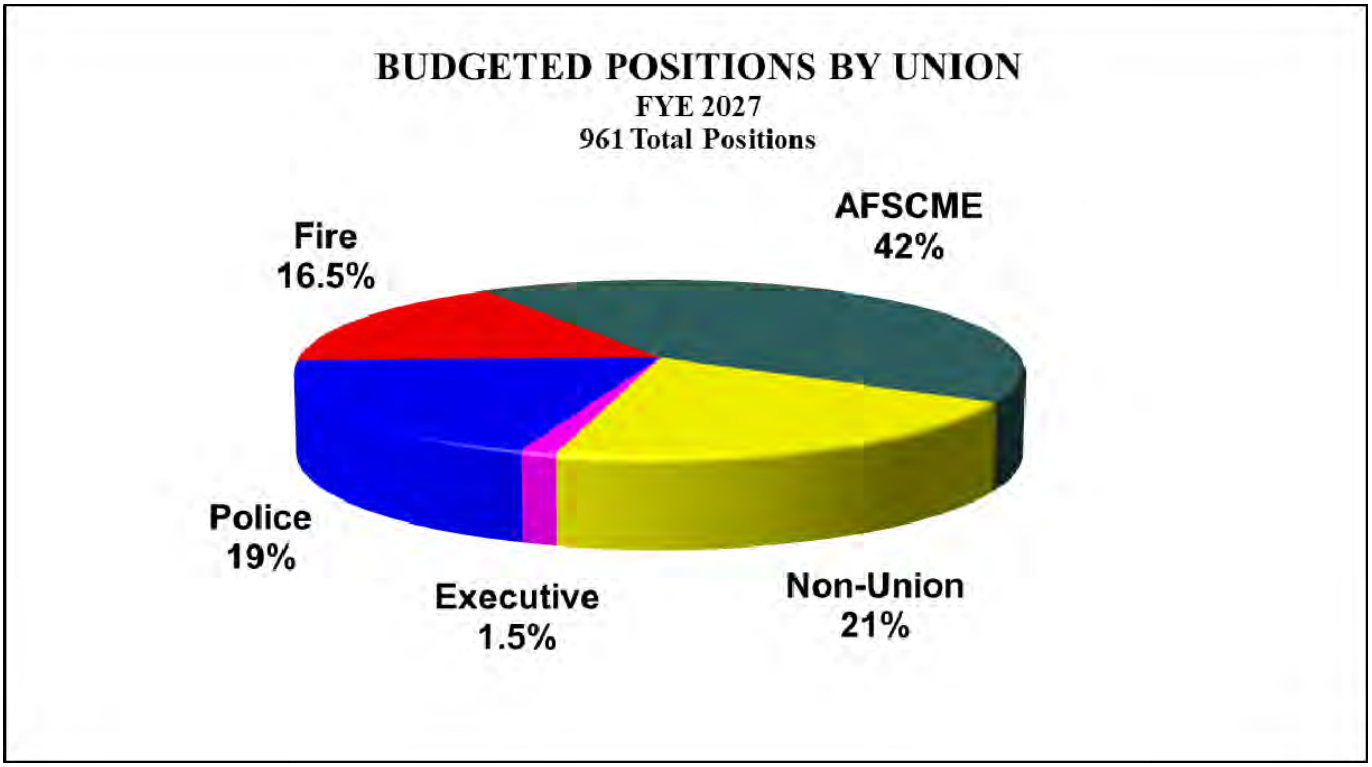
FYE 26 to FYE 27 - Added an AI Analyst to the IT Department, closed a Human Resources Coordinator position in the Human Resources Department, and added a Health & Safety Coordinator position to the Fire Department in the General Fund. Added a Social Worker/ Outreach Coordinator position and a Community Resiliency Manager to the Special Grants Fund and added 2 part-time Recreation Leaders and 1 part-time Recreation Technician to the YFAC Fund. For FYE 27: moved 7 Utility Customer Service positions from the General Fund to the Water Fund and closed an Administrative Technician III in the Plannning Department in the General Fund. Closed a Transit Service Technician in the Transit and Parking Fund, added a Specialist position in the Water Reclamation Fund, and added a Sanitation Worker II and a Heavy Equipment Operator in the Sanitation Fund.



Discussion of the Graph

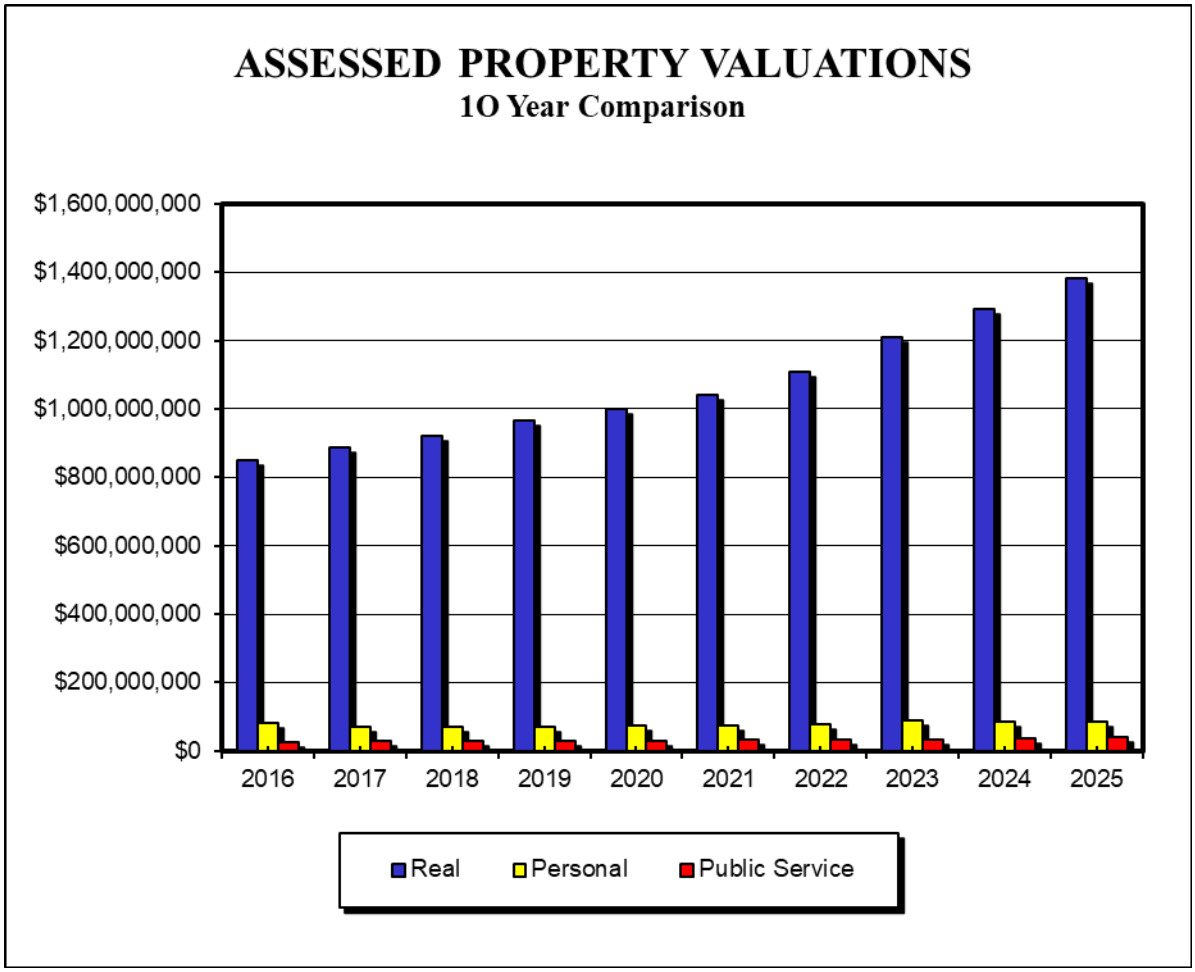
This graph illustrates the staffing level for the City of Norman relative to the population over a ten-year period. In FYE 2027, the City will employ 961 permanent employees, which is two positions more than budgeted in FYE 2026. Ninety positions are related to the Public Safety Sales Tax that was approved by citizens of Norman to increase Police & Fire protection. At 961 personnel, the City is budgeting 94 more positions than in FY 2018, or an increase of 11%. In 2027, the City of Norman's population is projected to be 132,361, an increase of approximately 9.3% from 2018.

Note: The 2026 and 2027 population figures used for the graph are estimates provided by the City of Norman Finance Department based on the World Population Review growth rate.



Discussion of the Graph

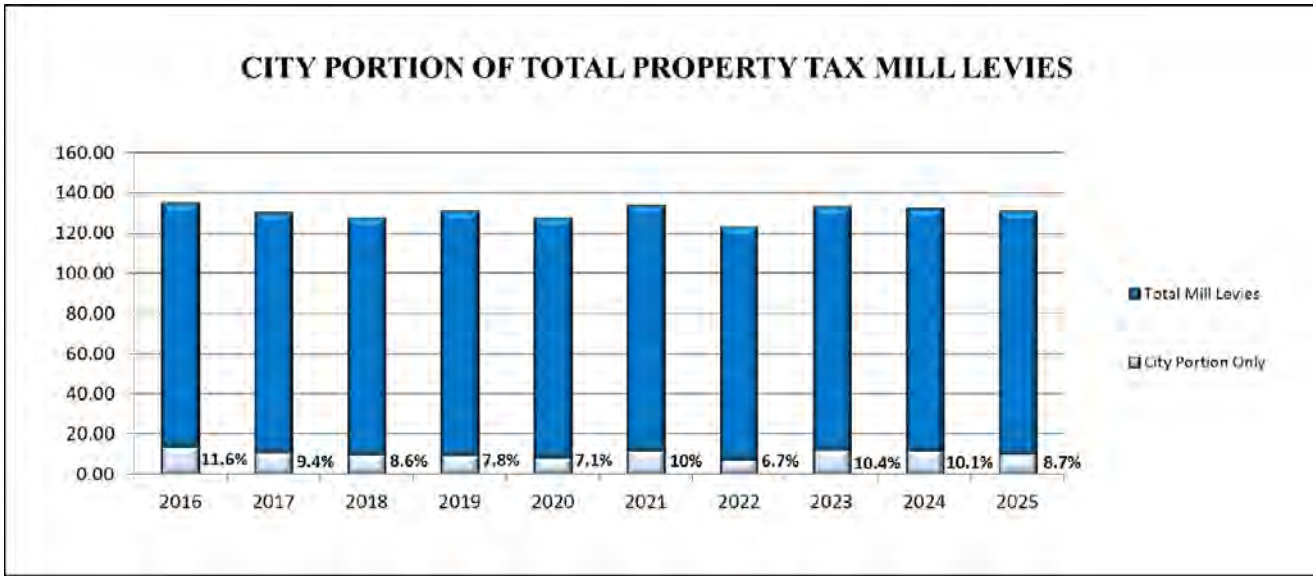
This graph illustrates the distribution of positions by bargaining unit. In FY 2026-2027 the City will employ 961 budgeted full-time and permanent part-time employees. The largest number of personnel (404) are in the American Federation of State, County and Municipal Employees (AFSCME) union. There are a total of 260 Police Department personnel, of which 182 are members of the Fraternal Order of Police (FOP) union and 52 are AFSCME members. There are a total of 165 Fire Department personnel, of which 159 are members of the International Association of Fire Fighters (IAFF) union. Executive employees include the 12 department directors, the Assistant City Manager, and the City Manager of the City of Norman. There are 201 employees that are non-union members including the executive employees.



Discussion of the Graph

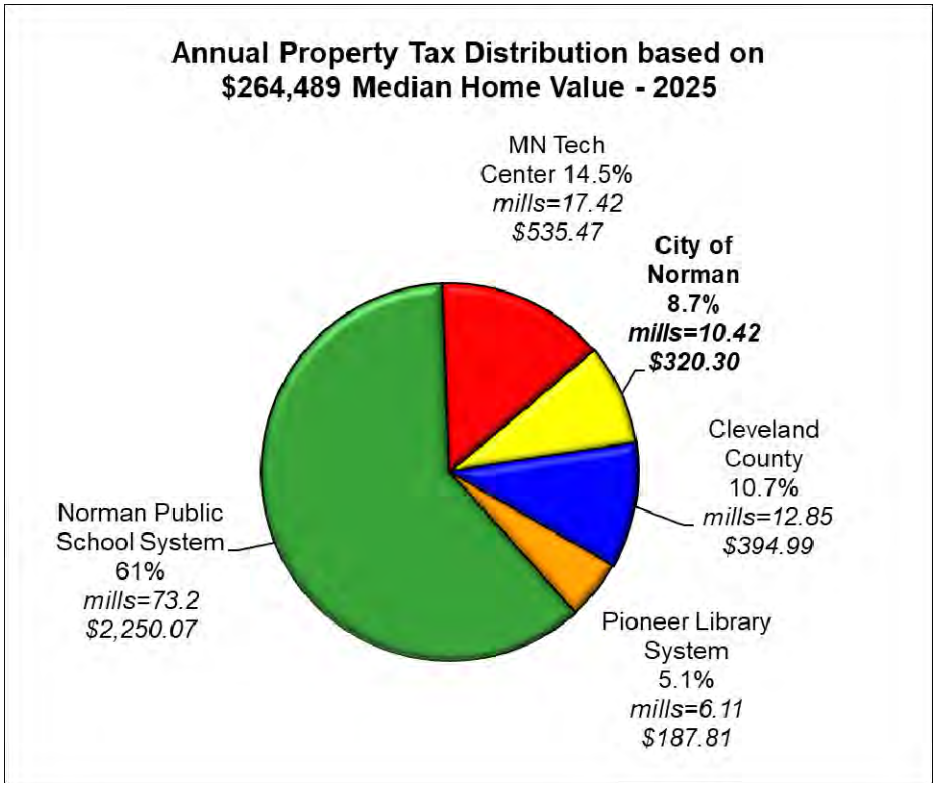
Property taxes are utilized by cities in Oklahoma only for repayment of debt and for payment of court judgements against the City. These taxes are assessed on approximately 12% of the estimated actual value of real, personal and public service property. The assessed property valuations reflect the revaluation process as well as the growth factor in the City of Norman. The on-going revaluation process reflects the upswing in real estate values, which began in FYE 1993, and has continued.

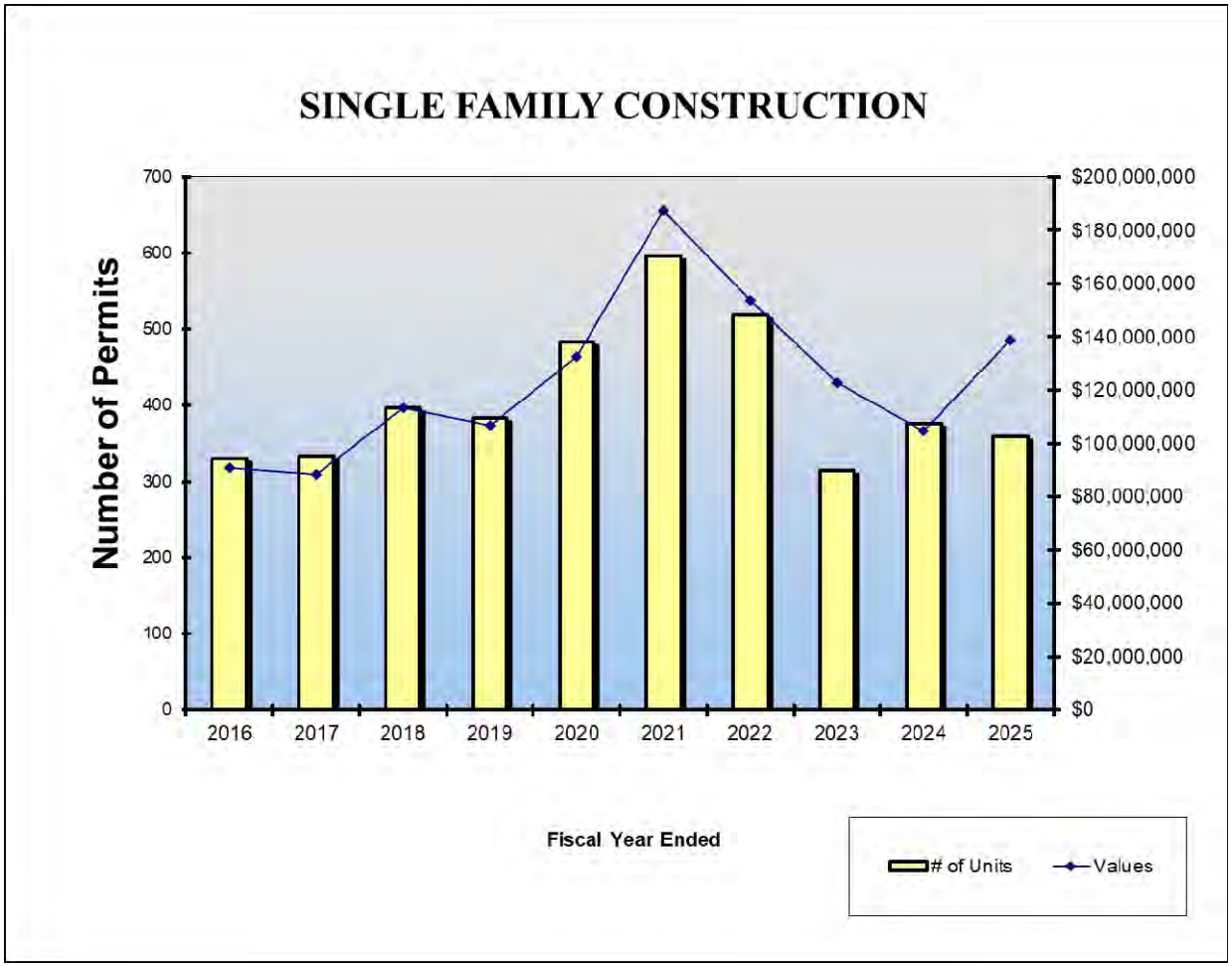
* Real Valuations do not include the homestead exemption



Discussion of the Graph

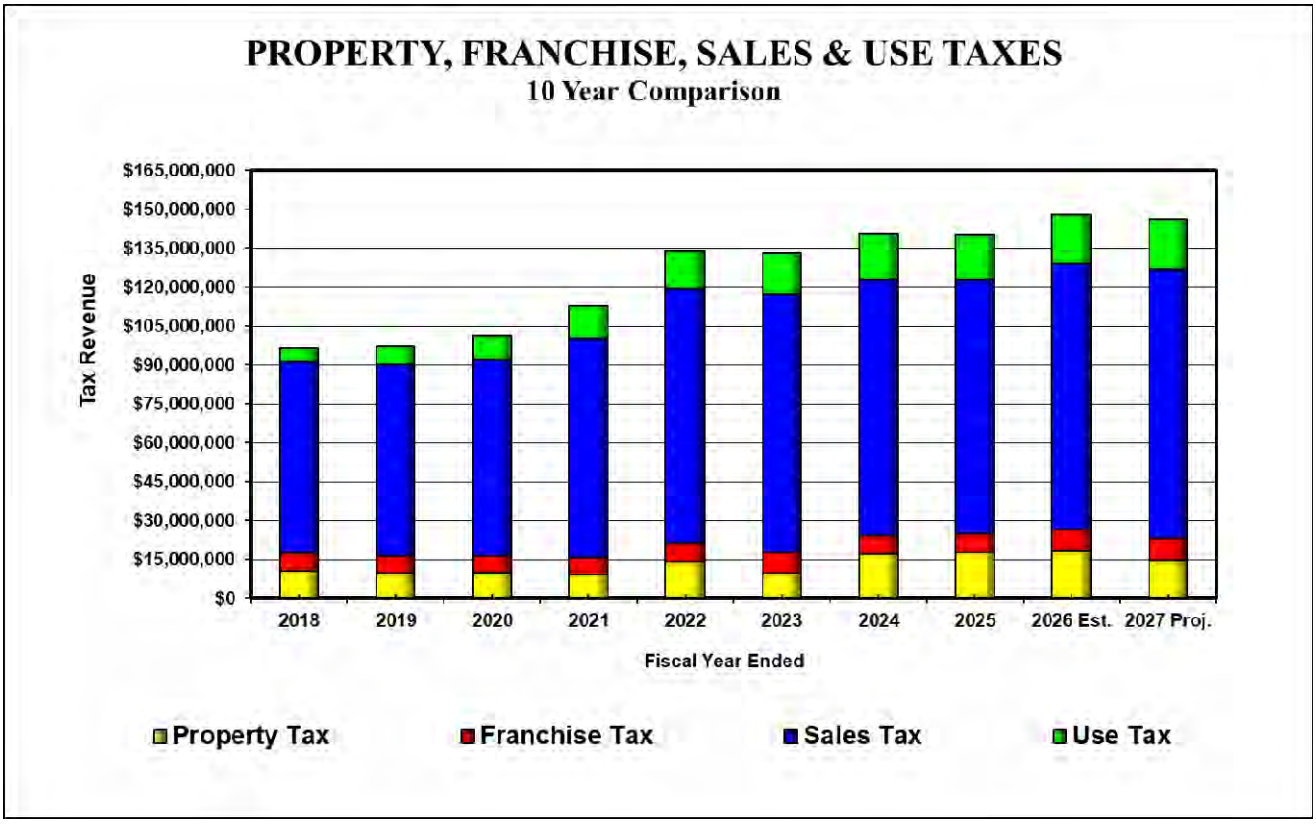
The City portion of actual property taxes levied in Norman in 2025 were 10.42 mills or $15,259,752, which is 1% of the assessed property value in Norman. According to the Cleveland County Assessor, the median home value in the City of Norman is an estimated $264,489.





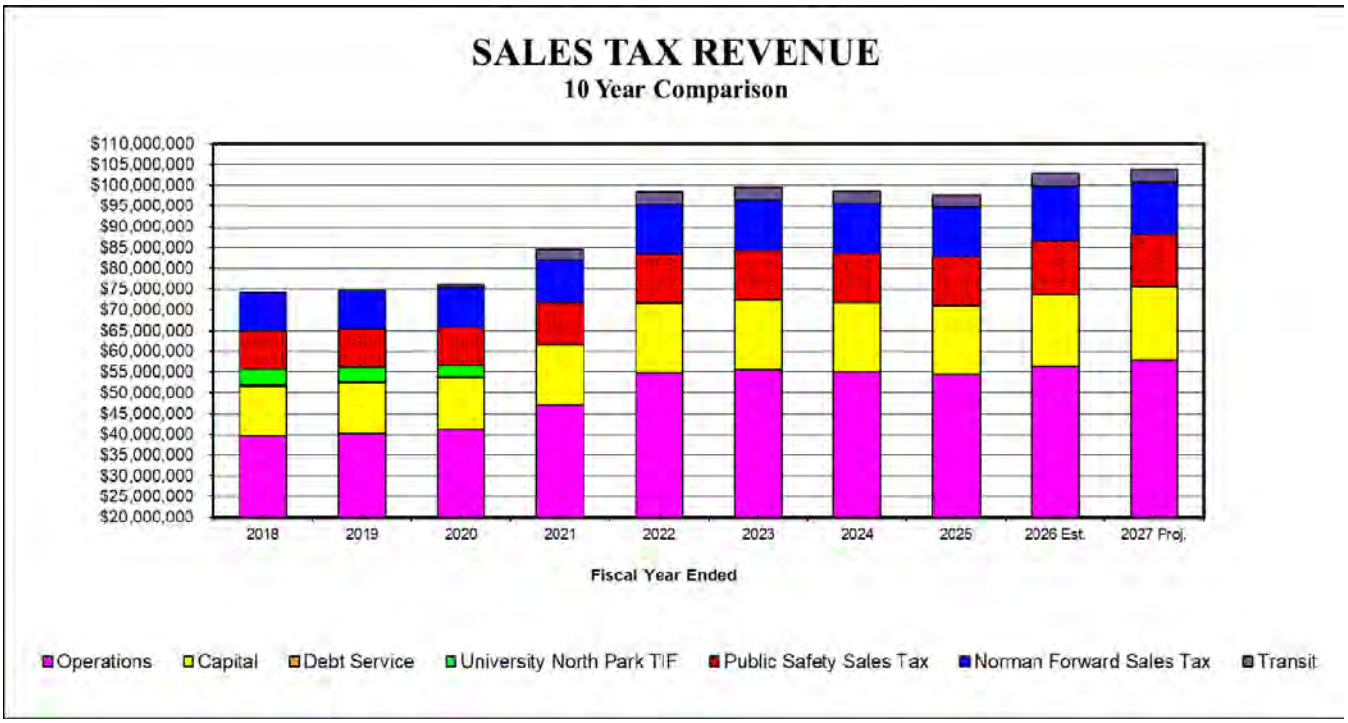
Discussion of the Graph

This graph represents new permits for construction of single-family residential permit values for the ten-year period. Beginning in 2015, residential construction levels dropped and continued to drop in 2016. In 2017, residential construction began to increase, and the average permit value jumped by about $20,000 per unit from fiscal year 2017 to 2018. Fiscal year 2019 saw a slight decrease in single family construction from 2018. Norman's permit count increased 56% from fiscal year 2019 to 2021, matching nation-wide growth trends for residential building permits that hit a 12-year high according to the U.S. Census Bureau. Permit counts and values started to return to normal levels in fiscal year 2022 but dropped in fiscal year 2023, possibly due to increased interest rates. Fiscal year 2024 saw a slight recovery in building permits and there was an increase in the value of building permits in FYE 25.



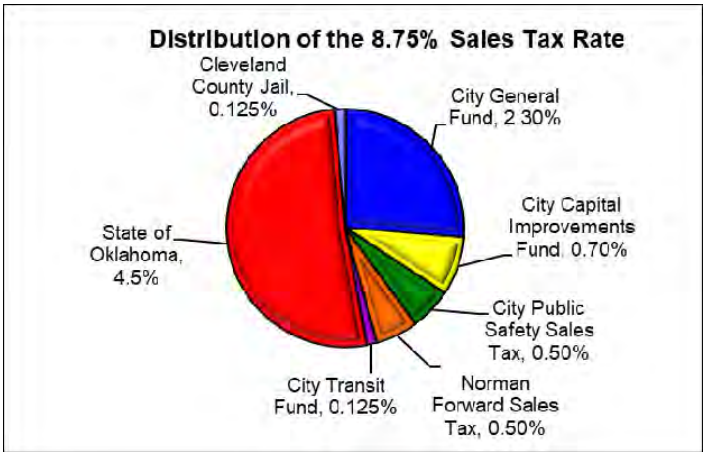
Discussion of the Graph

These are the primary tax sources available to the City of Norman. The property tax is used to service bonded debt and court judgments (see graph of Assessed Property Valuations), while the sales, use and franchise taxes are used for General Fund operations and capital (see graphs of General Fund Revenue and Distribution of Sales Tax). Beginning in FYE 09, sales tax includes the Public Safety Sales Tax that was approved by voters on May 13th, 2008. On April 1, 2014, the citizens approved a permanent extension of the Public Safety Sales Tax. On October 13, 2015, the citizens approved a one half of one percent (.5%) sales tax for NORMAN FORWARD quality of life projects. This tax became effective January 1st of 2016. On November 12, 2019, the citizens approved a one eighth of one percent (0.125%) sales tax transfer from Cleveland County to the city for the operation of the city's public transit program, effective April 1, 2020. Sales tax performance is a good indicator of economic trends. Property tax collections indicate an increasing level of bonded indebtedness.



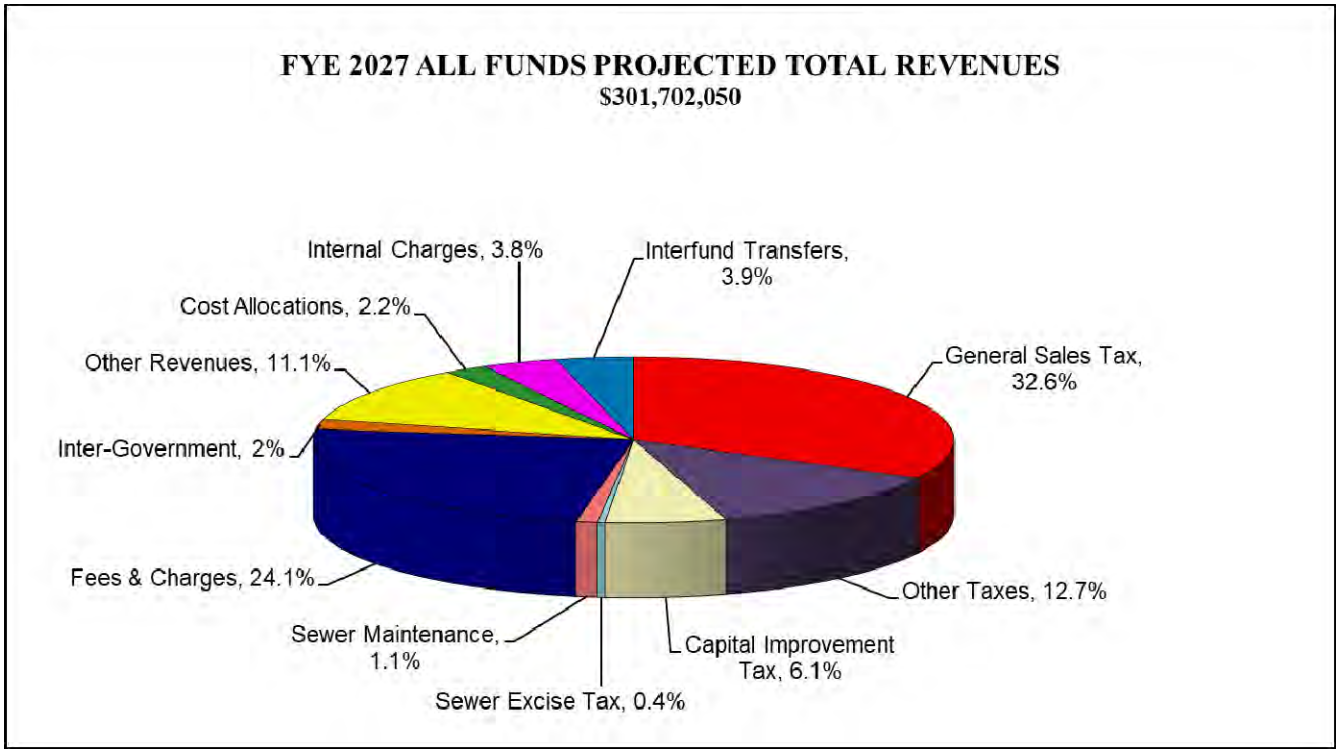
Discussion of the Graph

The City of Norman has a 4.125% sales tax rate effective April 1, 2020, which is the primary source of revenue for General Fund operations and capital expenditures. 7/10 of one percent (0.7%) of sales tax revenue is used to finance general governmental capital needs. Sales tax revenues remained relatively flat from 2017 to 2020 and saw significant growth from 2020 to 2022. On May 13, 2008, Norman citizens approved a 1/2 percent (0.5%), 7-year, public safety sales tax dedicated to additional police and fire personnel and two new fire stations. On April 1, 2014, the citizens approved a permanent extension of that tax. In October of 2015, citizens approved a 1/2 percent (0.5%) new sales tax called NORMAN FORWARD Sales Tax. The NORMAN FORWARD initiative provides funding for recreational, athletic, library, park and infrastructural improvements. On November 12, 2019, Norman citizens approved transferring 1/8 of one percent (0.125%) of sales tax from Cleveland County to the city to help fund the transit operation.



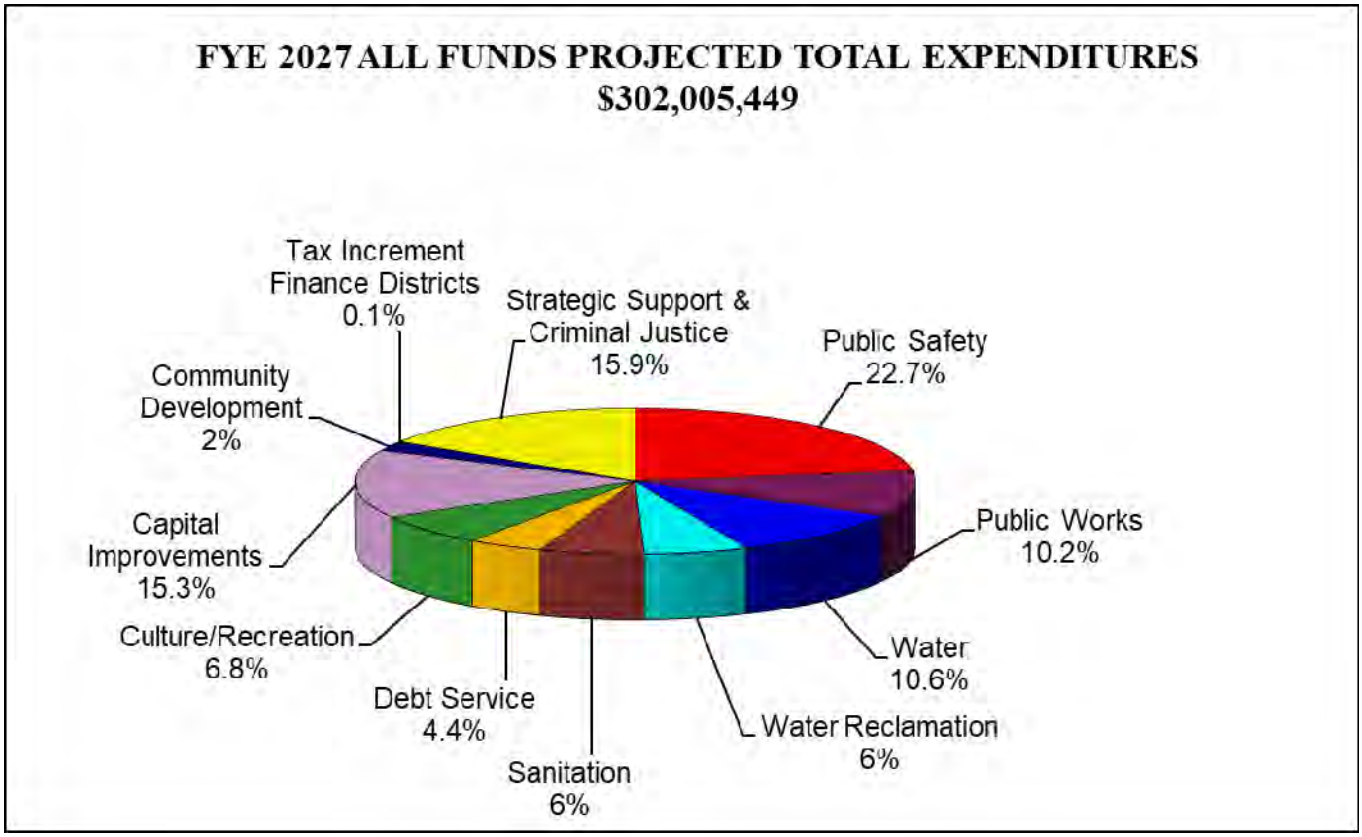
FYE 2027 Projected Figures:

Operations	$	57,940,142
Public Safety	$	12,595,683
Capital	$	17,633,956
NORMAN FORWARD	$	12,595,683
Transit	$	3,148,921
	$	103,914,385



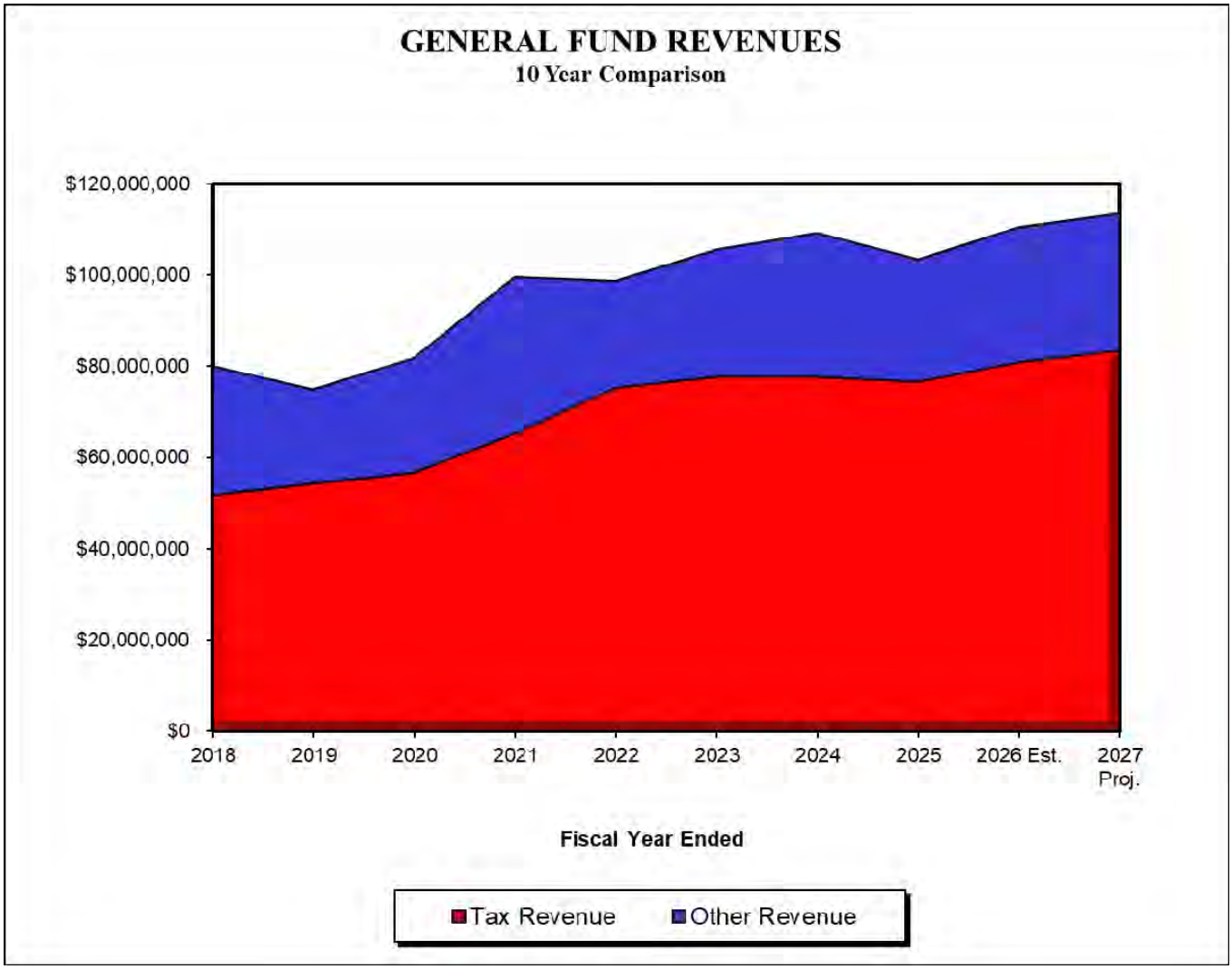
Discussion of the Graph

Budgeted revenues for FYE 2027 of $301,702,050 are derived from several sources. General Sales Tax and User Fees & Charges provide the City the largest share of revenue. Fees & Charges include user fees for Sanitation, Water, Water Reclamation, Westwood Park, licenses, and fees for other City services. The City of Norman is very reliant on sales tax collections for its operations. The "Other Taxes" portion includes the small percentage of property tax the City gets.



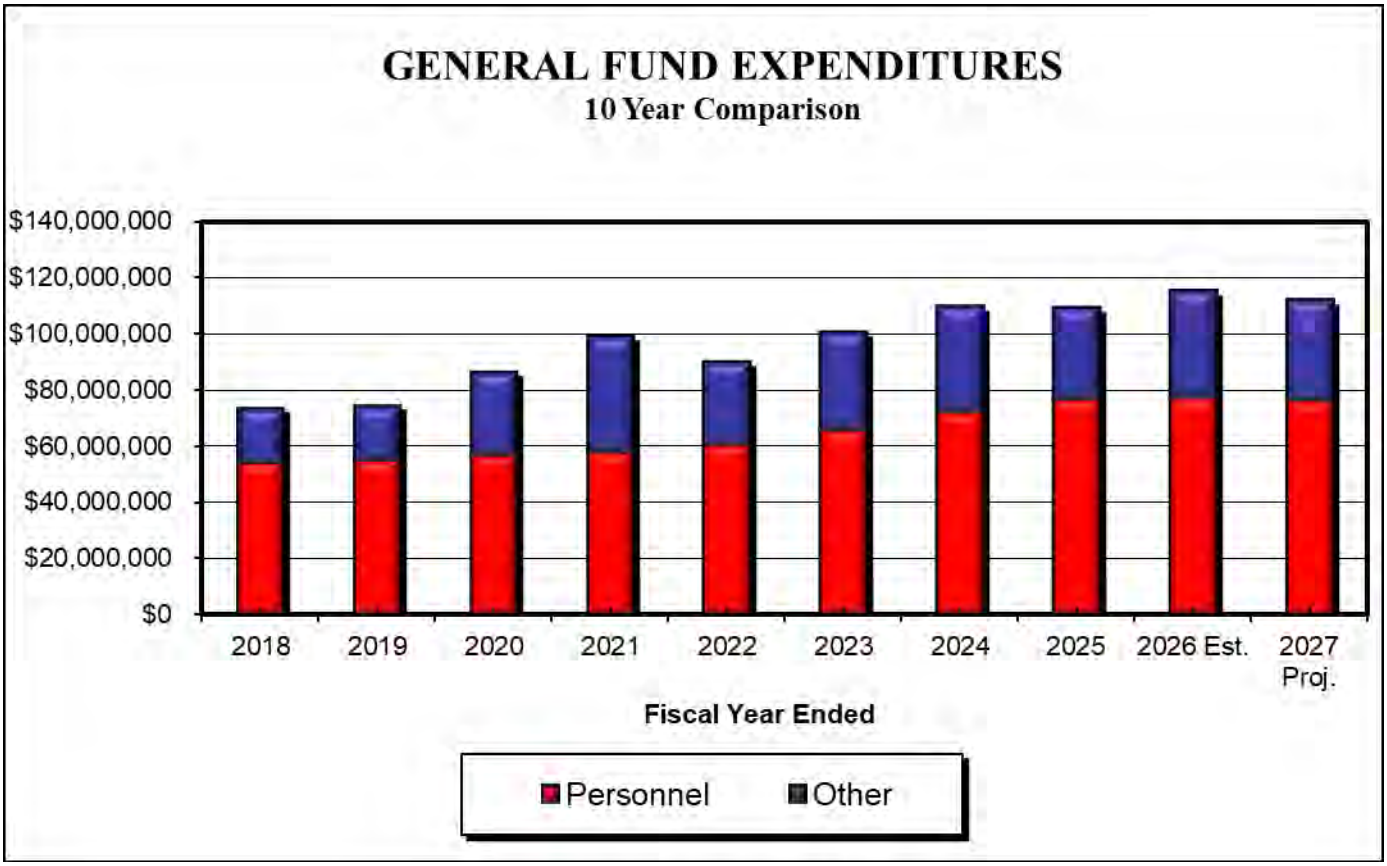
Discussion of the Graph

Budgeted expenditures for FYE 2027 of $302,005,449 are derived from several uses. The largest non-capital portion is Public Safety at 22.7%. The City of Norman is known for being a safe community and the citizens place a high importance on public safety.



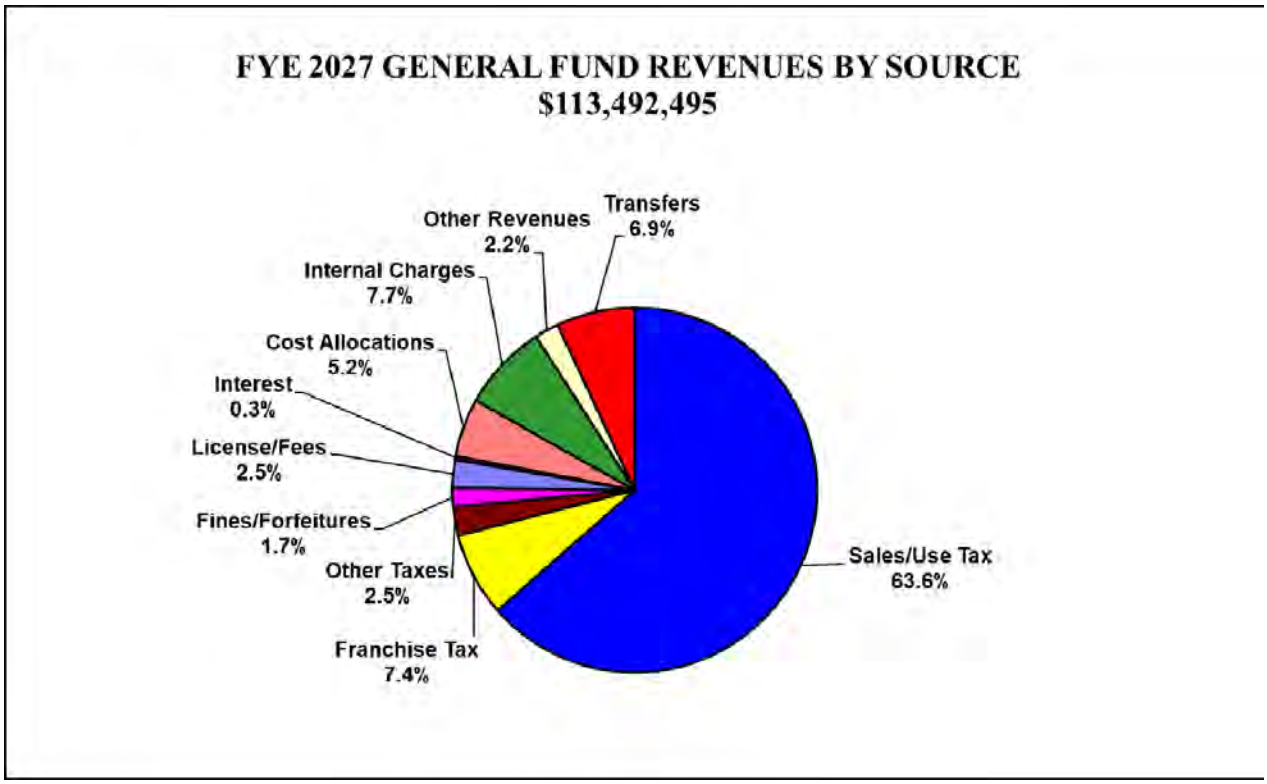
Discussion of the Graph

The primary sources of General Fund revenues are sales and franchise taxes. Total taxes were 65% of total revenues in FYE 2018, are estimated to be 73.2% of total revenues in FYE 2026 and are projected to be 73.5% of total revenues in FYE 2027. Beginning in FYE 11, the Public Safety Sales Tax was accounted for in the Public Safety Sales Tax Fund and removed from the General Fund. Beginning in FYE 20, the University North Park sales tax apportionment was accounted for in the General Fund and the Capital Fund in the same proportion as all general sales taxes. The associated increase in General Fund tax revenues is illustrated on the chart above.



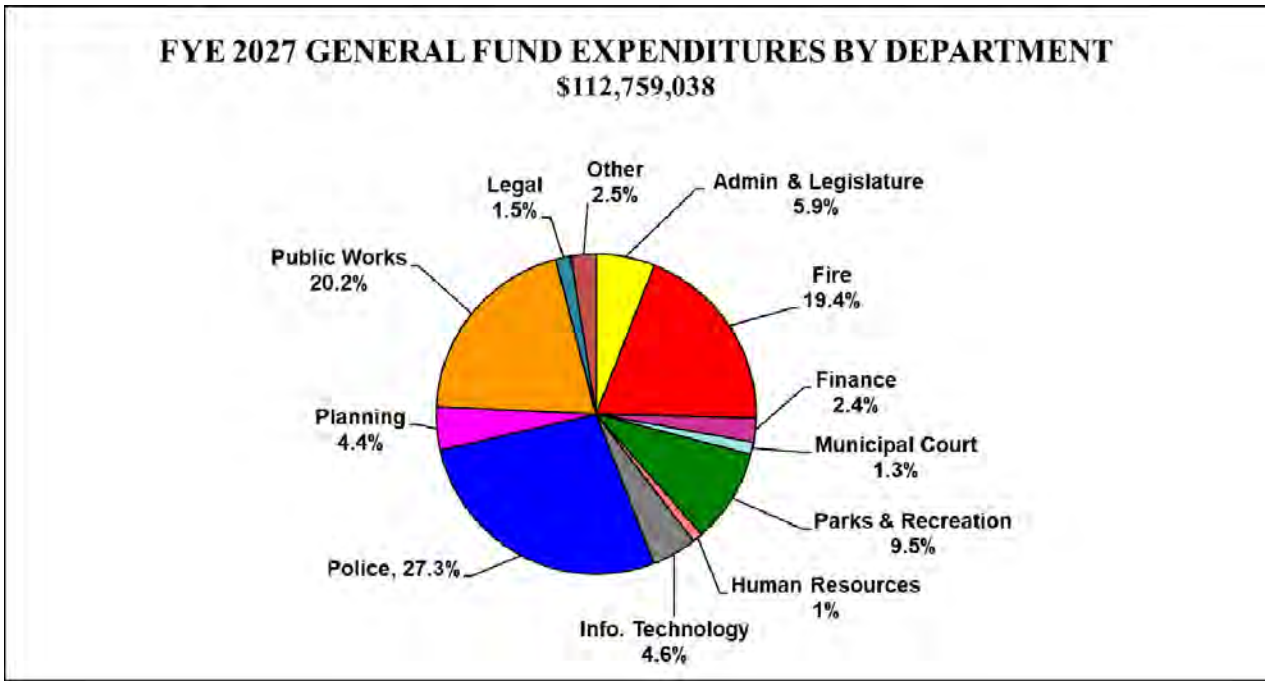
Discussion of the Graph

As shown by the graph, personnel costs represent the largest share of General Fund expenditures. Personnel costs represented approximately 74% of total General Fund expenditures in FYE 2018 and are projected to comprise about 68% of General Fund expenditures in FYE 2027. Beginning in FYE 2011, the Public Safety Sales Tax Fund was created, and the associated expenses were taken out of the General Fund.



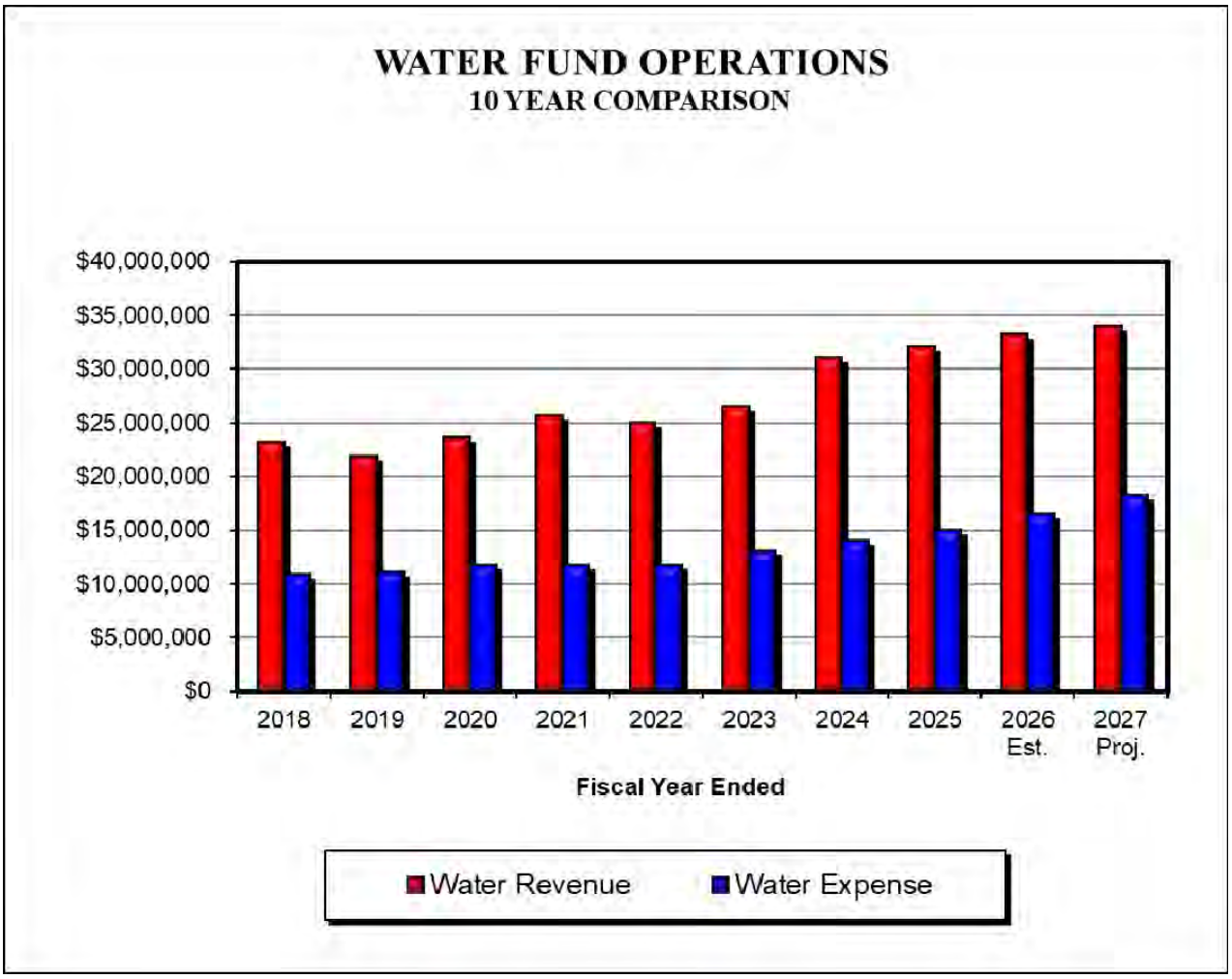
Discussion of the Graph

Taxes comprise approximately 73.5% of the General Fund's revenue; sales and use tax represents 63.6% while franchise fees represent 7.4% and other taxes account for 2.5%. Cost allocations represent 5.2% of the General Fund's revenue. These allocations are charges for central services such as management, accounting and data processing provided by the General Fund to other funds such as Enterprise Funds. Transfers include charges to the utility funds (payments in lieu of franchise fees and property taxes), a transfer from the Capital Fund for reimbursement of street maintenance crew labor used for capital projects and financing General Fund capital equipment needs, and a transfer from the Debt Service Fund for judgments and claims against the City. Other revenues include miscellaneous revenues such as animal adoption fees, weed abatement fees, returned check fees, etc.



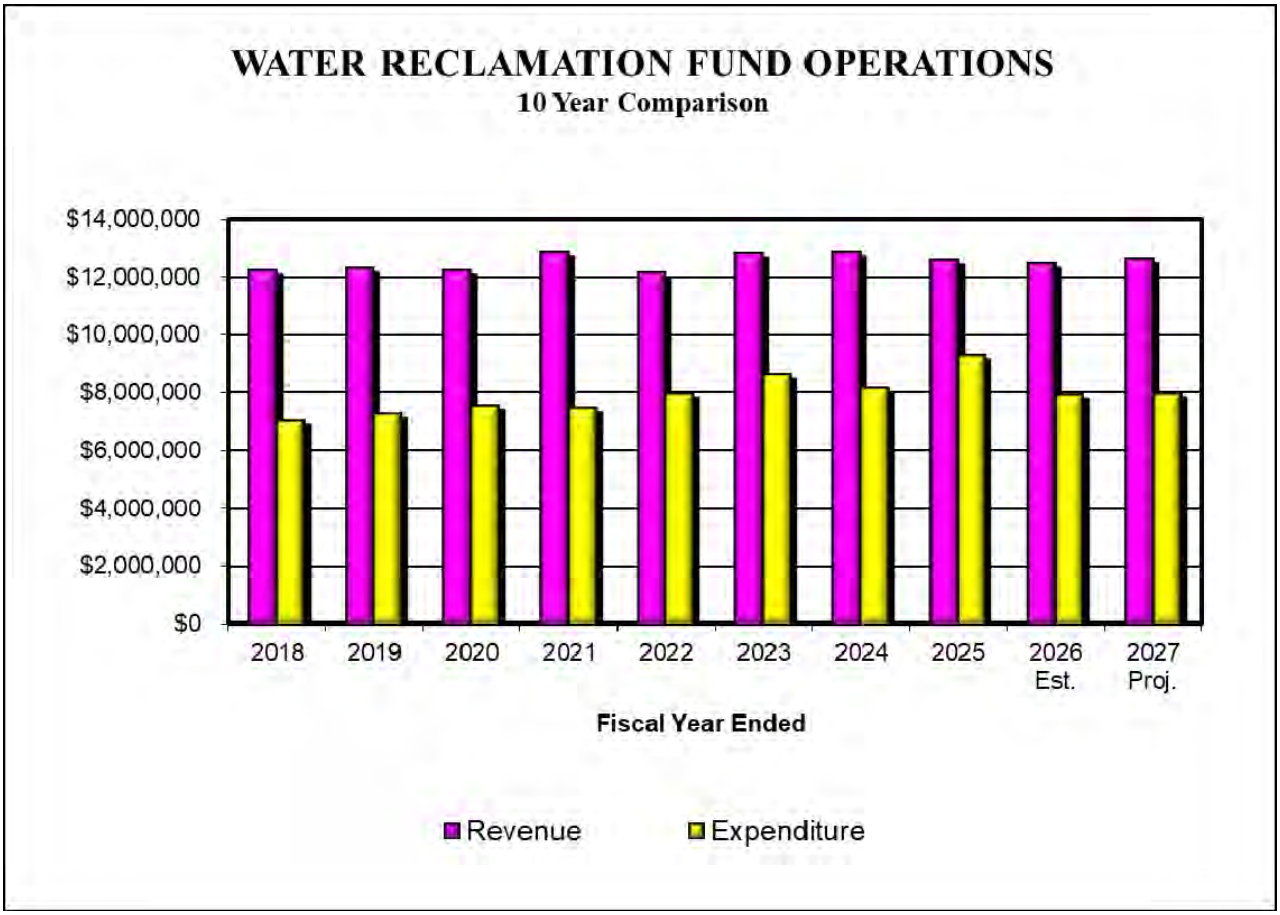
Discussion of the Graph

The largest departmental expenditure from the General Fund is the Police Department. The Police Department's expenditures total $30,725,088 or 27.3% of total General Fund expenditures. The Public Works Department has the next highest amount of General Fund expenditures, accounting for 20.2% of total General Fund expenditures. Public Safety (Police and Fire) and Public Works account for 66.9% of General Fund expenditures.



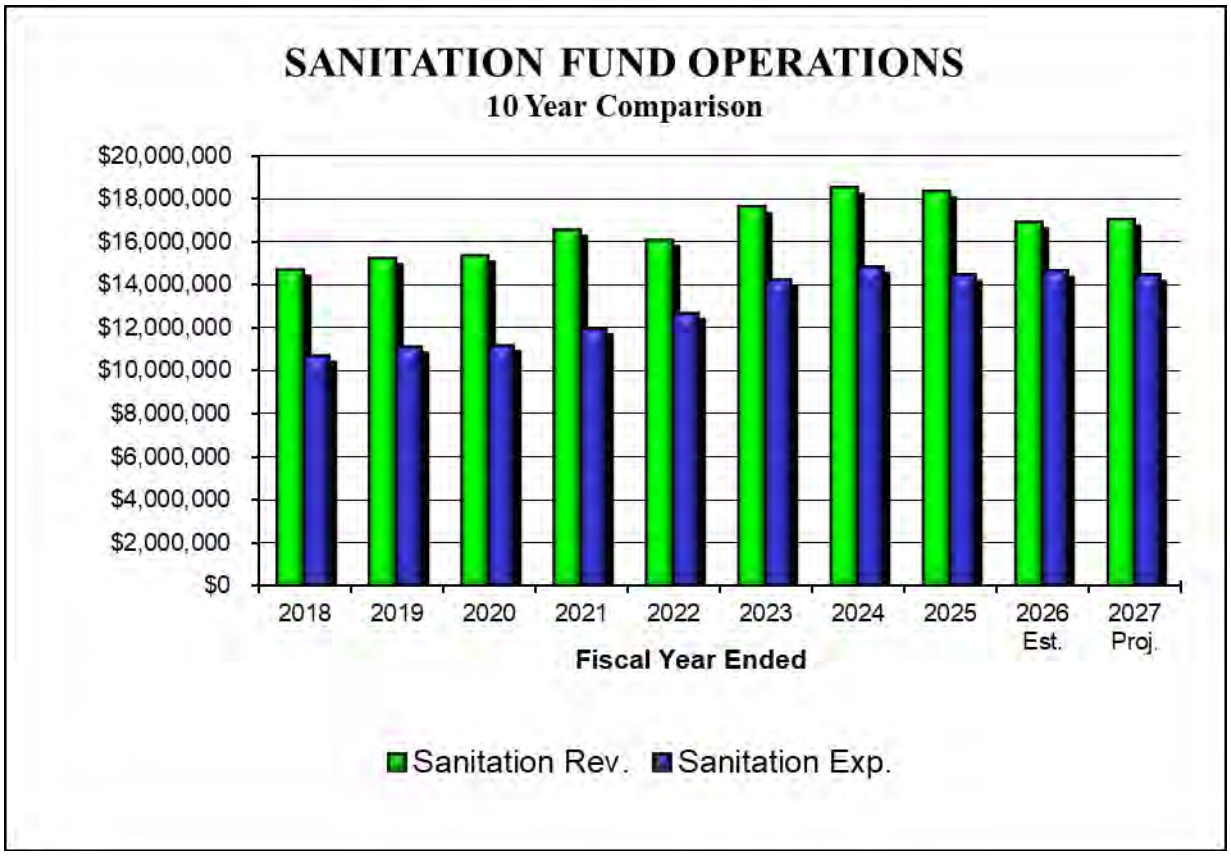
Discussion of the Graph

The Water Enterprise Fund is accounted for as a separate fund and as such bears its proportionate share of administrative cost allocations and internal service charges. Revenues and expenditures shown in this graph represent operations only. Any excess of operating revenues is used for capital outlay and capital project expenses, as well as to fund debt service. The significant increase in revenue in 2024 is due to a water rate increase that was approved by the citizens on June 13, 2023.



Discussion of the Graph

The Water Reclamation Enterprise Fund is accounted for as a separate fund and as such bears its proportionate share of administrative cost allocations and internal service charges. Revenues and expenditures shown in this graph represent operations only. The excess of operating revenues is used for capital outlay and capital project expenses, as well as to fund debt service. The last water reclamation rate increase was approved by the citizens on November 12, 2013.



Discussion of the Graph

The Sanitation Enterprise Fund is accounted for as a separate fund and as such bears its proportionate share of administrative cost allocations and internal service charges. Revenues and expenditures shown in this graph represent operations only. The excess operating revenues are used for capital outlay and capital project expenses. The last service rate increase was approved by voters on March 1, 2011.

CONSOLIDATED FUND SUMMARY
CITY-WIDE REVENUES AND EXPENDITURES
ALL FUNDS COMBINED

	FYE 23 Actual		FYE 24 Actual		FYE 25 Actual		FYE 26 Budget		FYE 26 Est.		FYE 27 Prelim
Total Combined Fund Revenues											
Sales Tax	$ 115,424,520	6.9%	$ 116,401,178	6.0%	$ 115,058,993	7.2%	$ 120,232,405	2.6%	$ 121,561,032	1.5%	$ 123,336,908
Property Tax	9,650,382	51.5%	17,039,980	-14.2%	17,763,324	-17.7%	18,276,463	-20.0%	18,276,463	-20.0%	14,623,053
Other Taxes	13,953,712	25.9%	14,467,864	21.4%	14,906,496	17.9%	15,559,323	12.9%	16,347,369	7.5%	17,568,422
Fees,User Charges & Fines	65,687,523	15.7%	72,220,590	5.3%	73,878,273	2.9%	75,011,159	1.4%	74,993,815	1.4%	76,030,948
Federal Funds	13,534,598	-56.5%	14,076,743	-58.2%	14,207,799	-58.6%	4,547,241	29.5%	26,733,649	-78.0%	5,886,917
State Funds	16,192	-100.0%	15,077	-100.0%	11,871	-100.0%	23,036	-100.0%	-	0.0%	-
Interest Income	5,668,294	-68.6%	11,418,234	-84.4%	9,504,921	-81.3%	1,603,520	11.1%	1,774,500	0.4%	1,781,940
Cost Allocations	5,933,578	10.6%	6,597,133	-0.5%	8,036,718	-18.3%	5,663,886	15.9%	5,663,886	15.9%	6,564,581
Internal Services	21,133,060	-45.5%	11,333,089	1.6%	10,404,079	10.6%	11,577,925	-0.6%	11,577,925	-0.6%	11,508,758
Interfund Transfers	23,866,713	-50.5%	21,313,477	-44.6%	18,042,065	-34.6%	7,351,119	60.6%	15,293,055	-22.8%	11,808,164
Bond/Loan Proceeds	39,500,000	-100.0%	16,000,000	-100.0%	4,493,353	-100.0%	34,000,000	-100.0%	83,745,218	-100.0%	-
Other	10,935,192	198.1%	25,501,036	27.8%	23,779,758	37.1%	23,301,104	39.9%	23,842,961	36.7%	32,592,359
	$ 325,303,764	-7.3%	$ 326,384,401	-7.6%	$ 310,087,650	2.3%	$ 317,147,181	-4.9%	$ 399,809,873	-20.7%	$ 301,702,050
Total Combined Fund Expenditures											
Salary / Benefits	$ 94,769,635	16.7%	$ 102,374,350	8.0%	$ 110,614,449	0.0%	$ 111,308,339	-0.6%	$ 110,605,175	0.0%	$ 110,600,755
Supplies / Materials	14,153,153	19.8%	14,415,116	17.7%	15,381,831	10.3%	15,906,926	6.6%	17,021,504	-0.4%	16,961,422
Services / Maintenance	48,826,272	27.9%	52,205,929	19.6%	56,295,217	10.9%	59,908,785	4.3%	63,326,083	-1.4%	62,455,904
Internal Services	6,391,208	30.6%	8,141,300	2.5%	6,934,455	20.4%	8,042,068	3.8%	8,037,073	3.9%	8,347,294
Capital Equipment	9,734,438	24.9%	18,648,503	-34.8%	11,855,154	2.6%	8,043,988	51.2%	13,335,811	-8.8%	12,161,559
Capital Projects	97,555,496	-62.1%	64,821,808	-42.9%	55,677,173	-33.6%	42,899,766	-13.8%	199,462,420	-81.5%	36,985,768
Interfund Transfers	23,866,713	-50.5%	21,313,477	-44.6%	18,042,065	-34.6%	7,351,119	60.6%	15,277,121	-22.7%	11,808,164
Cost Allocation Charges	5,944,117	-10.6%	6,270,315	-15.2%	6,736,652	-21.1%	5,663,886	-6.2%	5,663,886	-6.2%	5,314,581
Federal Grants	8,926,408	-69.2%	13,007,362	-78.8%	8,315,054	-66.9%	1,443,620	90.6%	21,528,492	-87.2%	2,751,885
Debt Service	31,903,421	8.5%	33,306,998	3.9%	38,784,095	-10.8%	39,709,680	-12.9%	39,709,680	-12.9%	34,602,118
Other	1,004,326	-202.6%	774,907	-233.0%	804,582	-228.1%	(1,018,185)	1.2%	(1,018,186)	1.2%	(1,030,365)
	$ 343,075,187	-12.3%	$ 335,280,065	-10.2%	$ 329,440,727	-8.6%	$ 299,259,992	0.6%	$ 492,949,059	-39.3%	$ 300,959,085
Net Difference	**$ (17,771,423)**		**$ (8,895,664)**		**$ (19,353,077)**		**$ 17,887,189**		**$ (93,139,186)**		**$ 742,965**

NET CITY BUDGET
FISCAL YEAR ENDING 2027

FUND	% TOTAL	FYE 27 BUDGET	COST ALLOCATIONS	INTERNAL SERVICES	TRANSFERS	NET FYE 27 BUDGET	NET FYE 26 BUDGET	% CHANGE
General	37.2%	$111,959,038		$6,434,212	$2,192,268	$103,332,558	$101,687,114	1.6%
Public Safety Sales Tax	5.1%	15,414,932		1,023,133	323,816	14,067,983	14,985,608	-6.1%
Community Development	0.5%	1,395,503		1,750		1,393,753	1,326,789	5.0%
Special Grants	0.5%	1,497,647	1,250,000			247,647	19,500	1170.0%
Room Tax	1.5%	4,370,806	207,237			4,163,569	3,692,830	12.7%
Young Family Athletic Center	0.7%	2,074,645		266,765		1,807,880	1,668,245	8.4%
Seizures and Restitutions	0.3%	831,848				831,848	0	100.0%
Cleet	0.0%	30,505				30,505	30,505	0.0%
Public Transportation & Parking	2.2%	6,492,817		366,439		6,126,378	6,857,012	-10.7%
Art In Public Places	0.0%	16,000				16,000	16,000	0.0%
Westwood Park	0.9%	2,846,976		128,316		2,718,660	2,662,163	2.1%
Water	10.6%	31,921,107	1,666,241	680,479	2,245,434	27,328,953	32,748,888	-16.5%
Water Reclamation	4.1%	12,395,810	1,109,538	416,206	741,119	10,128,947	13,382,311	-24.3%
Sewer Maintenance	1.2%	3,656,375		6,552		3,649,823	5,952,628	-38.7%
New Development Excise	0.6%	1,903,141				1,903,141	1,903,141	0.0%
Sanitation	6.0%	18,081,306	2,331,565	2,177,760	219,599	13,352,382	14,269,559	-6.4%
Risk Management	8.8%	26,630,347				26,630,347	16,747,120	59.0%
Capital Improvement	11.5%	34,526,622		7,146	4,968,170	29,551,306	28,285,870	4.5%
Norman Forward	3.8%	11,550,751			460,758	11,089,993	10,439,680	6.2%
Park Land and Development	0.0%	0				0	0	0.0%
University North Park TIF	0.0%	148,256				148,256	148,256	0.0%
General Debt Service	4.4%	13,214,653			657,000	12,557,653	16,181,336	-22.4%
Arterial Roads Recoupment	0.0%					0	0	0.0%
	100.0%	$300,959,085	$6,564,581	$11,508,758	$11,808,164	$271,077,582	$273,004,555	-0.7%

Explanation of Significant Changes

Special Grants	1,170% increase due to 2 positions added with the Opioid Settlement funds
Room Tax	12.7% increase due to an increase in the room tax rate
Seizures and Restitution	100% increase due to capital outlay budgeted in FYE 27
Public Transportation & Parking	-10.7% decrease due to cutting the microtransit program
Water	-16.5% decrease due to a decrease in capital projects
Water Reclamation	-24.3% decrease due to a decrease in capital projects
Sewer Maintenance	-38.7 decrease due to a decrease in capital projects
Risk Management	59% increase due to an increase in healthcare claim and admin costs
General Debt Service	-22.4% decrease due to a decrease in debt service payments for FYE 27

CITY OF NORMAN, OKLAHOMA
FISCAL YEAR ENDING 2027 ANNUAL BUDGET
SUMMARY OF FUND BALANCES

CITY FUND CLASSIFICATION	BEGINNING FUND BALANCE	REVENUES: OPERATING REVENUES	REVENUES: INTERFUND TRANSFERS	REVENUES: TOTAL REVENUES	EXPENDITURES: OPERATING EXPENSES	EXPENDITURES: INTERFUND TRANSFERS	EXPENDITURES: SUBTOTAL EXPENSES	EMP TURNOVER SAVINGS	EXPENDITURES: TOTAL EXPENSES	REVENUES OVER (UNDER) EXPENSES	ENDING FUND BALANCE
GOVERNMENTAL FUNDS											
General	$7,076,996	$105,614,338	$7,878,156	$113,492,494	$110,566,770	$2,192,268	$112,759,038	($800,000)	$111,959,038	1,533,456	8,610,452
SPECIAL REVENUE FUNDS											
Public Safety Sales Tax	0	15,562,292		15,562,292	15,091,116	323,816	15,414,932		15,414,932	147,360	147,360
Room Tax	894,939	5,180,922		5,180,922	4,370,806		4,370,806		4,370,806	810,116	1,705,055
Young Family Athletic Center	43,305	2,032,000		2,032,000	2,074,645		2,074,645		2,074,645	(42,645)	660
Seizures and Restitutions	1,137,688	500		500	831,848		831,848		831,848	(831,348)	306,340
Cleet	0	31,525		31,525	30,505		30,505		30,505	1,020	1,020
Public Transportation & Parking	0	7,089,652		7,089,652	6,492,817		6,492,817		6,492,817	596,835	596,835
Art in Public Places	819	16,000		16,000	16,000		16,000		16,000	0	819
Park Land and Development	374,968	95,000		95,000	0		0		0	95,000	469,968
Westwood Park	260,968	2,970,500	139,069	3,109,569	2,934,346		2,934,346	(87,370)	2,846,976	262,593	523,561
Net Revenue Stabilization	5,032,374	50,000		50,000			0		0	50,000	5,082,374
GRANT FUNDS											
Community Development	4,305,378	1,395,503		1,395,503	1,395,503		1,395,503		1,395,503	0	4,305,378
Special Grants	9,282,123	1,250,000		1,250,000	1,497,647		1,497,647		1,497,647	(247,647)	9,034,476
ENTERPRISE FUNDS											
Water	(797,610)	43,031,046		43,031,046	29,775,342	2,245,434	32,020,776	(99,669)	31,921,107	11,109,939	10,312,329
Water Reclamation	3,822,266	12,695,269		12,695,269	11,714,017	741,119	12,455,136	(59,327)	12,395,809	299,460	4,121,726
Sewer Maintenance	1,805,269	3,250,474		3,250,474	3,656,375		3,656,375		3,656,375	(405,901)	1,399,368
New Development Excise	1,220,144	1,130,000		1,130,000	1,903,142		1,903,142		1,903,142	(773,142)	447,002
Sanitation	6,350,790	17,300,850		17,300,850	17,861,707	219,599	18,081,306		18,081,306	(780,455)	5,570,334
INTERNAL SERVICE FUNDS											
Risk Management / Insurance	0	22,839,408	3,790,939	26,630,347	26,630,347		26,630,347		26,630,347	0	0
CAPITAL PROJECTS FUND											
Capital Improvements	53,553,358	18,333,956		18,333,956	29,558,452	4,968,170	34,526,622		34,526,622	(16,192,666)	37,360,692
Hall Park Assessment Dist.	0	0		0	0		0		0	0	0
University North Park TIF	752,919	0		0	148,256		148,256		148,256	(148,256)	604,663
Norman Forward	7,914,115	15,374,598		15,374,598	11,089,993	460,758	11,550,751		11,550,751	3,823,847	11,737,962
Arterial Roads Recoupment	895,348			0			0		0	0	895,348
Center City TIF	6,912,721	1,592,400		1,592,400			0		0	1,592,400	8,505,121
DEBT SERVICE FUNDS											
General Debt Service	9,442,991	13,057,653		13,057,653	12,557,653	657,000	13,214,653		13,214,653	(157,000)	9,285,991
G. O. Bonds	0			0			0		0	0	0
GRAND TOTAL ALL FUNDS	$120,281,869	$289,893,886	$11,808,164	301,702,050	$290,197,287	$11,808,164	$302,005,451	($1,046,366)	$300,959,085	$742,966	$121,024,834
Less: Interfund Transfers	0	0	(11,808,164)	(11,808,164)	0	(11,808,164)	(11,808,164)	0	(11,808,164)	0	0
Internal Service Charges	0	(11,508,758)		(11,508,758)	(11,508,758)	0	(11,508,758)	0	(11,508,758)	0	0
Cost Allocation Charges	0	(6,564,581)	0	(6,564,581)	(6,564,581)	0	(6,564,581)	0	(6,564,581)	0	0
Total Deductions	$0	($18,073,339)	($11,808,164)	(29,881,503)	($18,073,339)	($11,808,164)	($29,881,503)	$0	($29,881,503)	$0	$0
NET TOTAL ALL FUNDS	$120,281,869	$271,820,547	$0	271,820,547	$272,123,948	$0	$272,123,948	($1,046,366)	$271,077,582	$742,966	$121,024,834

TOTAL CITY REVENUES AND OTHER RESOURCES
FISCAL YEAR ENDING 2027

FUND	TAXES	FEES AND CHARGES	INTER-GOVERNMENT	INTEREST INCOME	MISC.	COST ALLOCATIONS	INTERNAL CHARGES	INTERFUND TRANSFERS	TOTAL REVENUES	FUND BALANCE	TOTAL RESOURCES
General	$83,453,634	$4,704,827		$379,440	$2,442,851	$5,858,423	$8,775,164	$7,878,156	$113,492,495		$113,492,495
Net Revenue Stabilization				$50,000					50,000		50,000
Public Safety Sales Tax	14,959,598	552,694		50,000					15,562,292		15,562,292
Community Development			1,535,503						1,535,503		1,535,503
Special Grants			1,250,000						1,250,000	247,647	1,497,647
Room Tax	5,178,422			2,500					5,180,922		5,180,922
Young Family Athletic Center		2,032,000							2,032,000	42,645	2,074,645
Seizures and Restitutions				500					500	831,348	831,848
CLEET			31,525						31,525		31,525
Public Transporation & Parking	3,660,122	182,640	3,209,889		37,000				7,089,651		7,089,651
Art in Public Places					16,000				16,000		16,000
Westwood Park		2,963,000		7,500				139,069	3,109,569		3,109,569
Water		33,254,888		120,000	8,950,000	706,158			43,031,046		43,031,046
Water Reclamation		12,645,269		50,000					12,695,269		12,695,269
Sewer Maintenance		3,202,437							3,202,437	405,901	3,608,338
New Development	1,400,000			70,000					1,470,000	433,141	1,903,141
Sanitation		16,900,850		300,000	100,000				17,300,850	780,456	18,081,306
Capital Improvement	17,633,956			700,000					18,333,956	16,192,666	34,526,622
Norman Forward	14,959,598			15,000	400,000				15,374,598		15,374,598
Park Land and Development		85,000		10,000					95,000		95,000
Univesity North Park TIF									0	148,256	148,256
Center City TIF	1,590,400			2,000					1,592,400		1,592,400
General Debt Service	13,032,653			25,000					13,057,653	157,000	13,214,653
Arterial Roads Recoupment									0		0
Risk Management / Insurance					20,105,814		2,733,594	3,790,939	26,630,347		26,630,347
	$155,868,383	$76,523,605	$6,026,917	$1,781,940	$32,051,665	$6,564,581	$11,508,758	$11,808,164	$302,134,013	$19,239,060	$321,373,073
PERCENT TO TOTAL	48.5%	23.8%	1.9%	0.6%	10.0%	2.0%	3.6%	3.7%	94.0%	6.0%	100.0%

CITY-WIDE OPERATING EXPENDITURES BY TYPE / CATEGORY
FISCAL YEAR ENDING 2027

FUND	Salaries & Benefits	Supplies & Materials	Services & Maintenance	Capital Equipment	Capital Projects	Internal Services	Cost Allocation Charges	Interfund Transfers	Other	Total
General	$ 76,165,826	$ 6,423,495	$ 16,814,853	$ 4,728,384	$	$ 6,434,212	$	$ 2,192,268	$ (800,000)	$ 111,959,038
Public Safety Sales Tax	$ 11,892,887	$ 147,378	$ 271,406	$ 775,910	$	$ 1,023,133	$	$ 323,816	$ 980,402	$ 15,414,932
Community Development	$ 301,012	$ 2,000	$ 1,090,741	$	$	$ 1,750	$	$	$	$ 1,395,503
Special Grants	$ 183,147	$ 1,000	$ 23,500	$ 40,000	$	$	$ 1,250,000	$	$	$ 1,497,647
Room Tax	$	$	$ 3,730,263	$	$	$	$ 207,237	$	$ 433,306	$ 4,370,806
Young Family Athletic Center	$ 1,182,369	$ 232,000	$ 393,511	$	$	$ 266,765	$	$	$	$ 2,074,645
Seizures & Restitutions	$	$	$ 97,000	$ 734,848	$	$	$	$	$	$ 831,848
CLEET	$	$	$ 30,505	$	$	$	$	$	$	$ 30,505
Public Transportation & Parking	$ 825,969	$ 45,100	$ 5,255,309	$	$	$ 366,439	$	$	$	$ 6,492,817
Art In Public Places	$	$	$ 16,000	$	$	$	$	$	$	$ 16,000
Westwood Park	$ 1,701,668	$ 568,742	$ 431,551	$ 104,069	$	$ 128,316	$	$	$ (87,370)	$ 2,846,976
Water	$ 6,644,572	$ 5,463,483	$ 3,811,348	$ 1,266,679	$ 4,475,000	$ 680,479	$ 1,666,241	$ 2,245,434	$ 5,667,871	$ 31,921,107
Water Reclamation	$ 3,955,111	$ 767,540	$ 1,781,359	$ 1,143,180	$	$ 416,206	$ 1,109,538	$ 741,119	$ 2,481,757	$ 12,395,810
Sewer Maintenance	$ 69,498	$ 1,800	$ 3,525	$	$ 3,575,000	$ 6,552	$	$	$	$ 3,656,375
New Development Excise	$	$	$	$	$	$	$	$	$ 1,903,141	$ 1,903,141
Sanitation	$ 5,689,437	$ 150,904	$ 4,103,552	$ 3,408,489	$	$ 2,177,760	$ 2,331,565	$ 219,599	$ 0	$ 18,081,306
Capital Improvement	$ 1,410,039	$	$ 16,499	$	$ 28,124,768	$ 7,146	$	$ 4,968,170	$	$ 34,526,622
Norman Forward	$	$	$	$	$ 671,000	$	$	$ 460,758	$ 10,418,993	$ 11,550,751
Park Land & Development	$	$	$	$	$	$	$	$	$	$ 0
University North Park TIF	$	$	$ 148,256	$	$	$	$	$	$	$ 148,256
General Debt Service	$	$	$	$	$	$	$	$ 657,000	$ 12,557,653	$ 13,214,653
Risk Management / Insurance	$ 1,063,379	$	$ 25,566,968	$	$	$	$	$	$	$ 26,630,347
Arterial Roads Recoupment	$	$	$	$	$	$	$	$	$	$ 0
Total	$ 111,084,914	$ 13,803,442	$ 63,586,146	$ 12,201,559	$ 36,845,768	$ 11,508,758	$ 6,564,581	$ 11,808,164	$ 33,555,753	$ 300,959,085

FINANCIAL POLICIES

FINANCIAL POLICIES

Several financial policies have been used in the development of the Fiscal Year Ending 2027 (FYE 27) Budget and five-year forecast. The applications of the policies vary given the type of Fund. The "Budget Highlights" section identifies the specific application of each policy, if it applies to that particular fund. The financial policies that have been applied to various funds are documented below.

Balanced Budget

The City shall annually adopt a balanced budget in accordance with the Oklahoma Municipal Act (Title 11 Oklahoma Statutes 2006). As such, expenditures may not legally exceed appropriations at the Fund level for each legally adopted annual operating budget (i.e., a fund balance cannot be negative).

Five Year Forecast

Five-year forecasts of resources and the utilization of those resources have been prepared for all Funds of the City for the purpose of projecting existing conditions into the future to determine future financial viability, to identify financial strengths and weaknesses and to provide a base for remedial or supportive financial policy actions. The City legally adopts a budget for a one-year period; five-year forecasts are prepared for financial planning purposes. Based on these actions and other factors, actual financial performance in future years will vary from that projected here.

Reasonable Cost of Service

For purposes of projecting existing costs into the future, it has been assumed that existing costs are reasonable given existing service levels.

Reserve Policies

Operating Reserve

In fiscal year 2011, Council directed staff to prepare a formal policy in Ordinance form codifying the City's reserve policies and complying with Governmental Accounting Standards Board Statement # 54. Direction was given to establish a separate "Rainy Day Fund" which could not be used except in unusual circumstances. The Ordinance (effective July 28, 2011) establishes a Net Revenue Stabilization or "Rainy Day" Fund, which would have minimum fund balance of three percent (3%) of annual budgeted General Fund expenses, a target fund balance of four and a half percent (4.5%) of General Fund expenses and a maximum fund balance of six percent (6%) of annual General fund expenses. The Ordinance also requires a minimum General Fund Operating Reserve fund balance of three percent (3%) of General Fund expenses and would require that the two percent (2%) Emergency Reserve allocation be included in future year's budgets. Under the Ordinance, Net Revenue Stabilization Fund balance could only be appropriated for expenditure by the City Council if at least one of three circumstances is met:

1.) The General Fund Operating Reserve fund balance is projected to fall below one percent (1%) of budgeted expenditures.

2.) A natural or man-made disaster has occurred; AND the City of Norman has spent or obligated to spend the two percent Emergency Reserve account in the General Fund

3.) A major one-time or capital expenditure has been necessitated, such as for major repairs to or replacement of City of Norman facilities.

Ordinance O-1819-10, approved by the Council in fiscal year ending 2019, reduced the budgeted Emergency Reserve allocation requirement from 2% to 1% in each future budget year. Once the 3% Operating Reserve and the 1% Emergency Reserve have been met, this Ordinance also increases the "Rainy Day Fund" minimum balance to 4% and maximum balance to 7% of annual budgeted General Fund expenses. The new targeted balance set by this Ordinance is 5% of annual budgeted General Fund expenses.

Capital Reserve

A portion of fund balance equal to the average of the forecasted capital expenditures during the five-year forecasted period has been reserved in each fiscal year budget to provide assurance that resources are available to provide for the normal replacement of depreciable assets.

Debt Reserve

A portion of fund balance equal to the average annual debt service requirement has been reserved to provide assurance that resources are available to meet each fiscal year's debt service payment. This policy may be superseded by requirements of bond covenants or the absence of outstanding debt.

Investment Policy

Policy:

It is the policy of the City of Norman to invest all public funds in a manner which will provide the maximum security of principal, while meeting the daily cash flow demands of the City, conforming to all state and local statutes governing the investment of public funds, and providing the highest practical investment return within these guidelines.

Diversification:

The City of Norman will diversify its investments by institution. Except for U.S. Treasury and agency securities and authorized pools, no more than 50% of the entity's total investment portfolio will be placed through a single financial institution.

Maximum Maturities:

To the extent possible, the City of Norman will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City of Norman will not directly invest in securities maturing more than ten years from the date of purchase.

Internal Control:

The City Finance Director shall establish an annual process of independent review by an external auditor. The review will provide internal control by assuring compliance with policies and procedures.

Performance Standards:

The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, considering the City of Norman's investment risk constraints and cash flow needs.

Reporting:

The City Finance Director shall provide the City Council with a monthly investment activity report within fifteen days of the closing of financial transactions for the month for which the report is made. The report shall include a listing of the investment transactions made and the amounts; therefore, interest earned on each investment within the month; current investment and maturity schedules; and overall performance compared to previous years and market benchmarks.

Debt Policy

The Debt Policy for the City of Norman is established to help ensure that all debt is issued both prudently and cost effectively. The Constitution of the State of Oklahoma, Article X, Sections 26-28 allow the indebtedness of a city for the purpose of financing the purchase, construction, or improvement of any public utility or combination of public utilities which shall be owned exclusively by such city.

The City of Norman, with differing levels of approval (majority voter approval for some, 60% voter approval for some, Council approval for some), may legally issue debt using any of the debt instruments below:

Unlimited Tax General Obligation Bonds
Limited Tax General Obligation Bonds
Revenue Bonds
Certificates of Participation (COPs)
Special Assessment District Bonds
Tax Increment Finance District Bonds
Revenue Anticipation Notes
Bond Anticipation Notes
Tax Anticipation Notes
Short Term Debt
Local Option Capital Asset Lending (LOCAL) Program Debt

The City of Norman’s 2024 legal debt limit is approximately $146,447, based on Section 26 of the Oklahoma Constitution. It states that bonds issued for road and/or bridge improvements cannot exceed ten percent (10%) of the net assessed valuation (gross valuation minus homestead) of

the City. This limit can be raised by a vote of the people. There is no real legal debt limit; the practical limit is based on what the voters would consider an appropriate level of property tax-backed debt.

The City maintained an "Aa2" rating from Moody's for those general obligation debt issues that are rated by the service. The Norman Utility Authority maintained an "Aa3" rating from Moody's for those debt issues that they rate.

Levelized Rates

Utility rates should be set at a level to meet the average net income requirement over a five-year period without the need for interim adjustments and to meet all reserve requirements at the end of the five-year period.

Utility Transfer to General Fund

The amount of transfer from the Water and Water Reclamation Funds in support of the General Fund is based on a policy that provides continuity in all three funds. A transfer equal to 5% of the operating revenue in each utility would return to the General Fund an amount consistent with what public utilities provide in franchise fees and property taxes. This transfer was increased in FYE 11 from 2%.

Municipal Budget Act

The City of Norman adopted the "Municipal Budget Act," a provision of State Statute, by Resolution R-7980-28 dated January 22, 1980. A copy of the Municipal Budget Act is found in this section of the document.

BUDGET CALENDAR

Fiscal Year Ending 2027

2025

September
18 Finance Committee meeting to discuss budget process for FYE 2027

November
10 Fleet Ranking Committee reviews vehicle replacements
18 Council Work Session on Capital Budget to identify Council priorities

December
8 I.T. critical computer replacement list due
12 "Budget Kick-Off" - Discuss budget process and forms
Fleet sends out vehicle replacement recommendations
19 Fleet vehicle **REPLACEMENT** requests due to Finance

2026

January
5-9 Budget Staff meets with individual departments as requested
Send Letters to Outside Agencies that request funding
15 Council Finance Committee Meeting on Mid-Year Amendments/Adjustments
20 Meet w/ NPS for SRO Program costing for FYE 27
23 Finance/City Manager begin review of reserve/budget policies

February
2 All New/Expanded/Replacement/Reclass Budget Requests and Base Budget Adjustment Requests due to Budget
Last day to make changes to Base Budgets
9 Revenue projections and Health Insurance Premium recommendation due
13 Preliminary Fund Summaries due
19 Council Finance Committee Meeting on Outside Agency Funding Requests
20 All Capital Project Requests & Schedules Due to Budget (Recurring Projects, Existing Projects with new funding requests, New Project Requests)
Fleet /HR/ IT reviews of Budget Requests due
Facility Maintenance Existing Facility project rankings due
Updated Dept./Div. Summary forms, Performance Measurement forms, and Org Charts due
Send out inter-city surveys and request budgets from NCVB and NAC

March
3 Council Retreat - Capital Budget (midpoint evaluations for CIP proposals)
6 Management Team Budget Retreat to prioritize and rank department requests
9-13 City Manager meets with department heads to review budget
City Manager review of all Funds
16 Finance begins compilation of budget data
23 City Manager wrap up and proposal of budget
Last day to make changes / additions to operating budget

April
14 Preliminary Budget to Print Shop
17 Council & Staff receive preliminary budget document
Publish Budget Summary in newspaper announcing 1st Public Hearing
28 Council Study Session - Overview, General Fund and Special Revenue Funds
1st Public Hearing at Council Meeting

May
5 Council Study Session for Capital Funds
15 Publish Budget Summary in newspaper announcing 2nd Public Hearing
19 Council Study Session for Enterprise Funds
26 2nd Public Hearing at Council meeting

June
2 Council Study Session (if necessary)
9 Council considers budget for adoption
19 Final Budget to Print Shop for printing/binding
26 File budget with Excise Board & State Auditor

July
1 Beginning of Fiscal Year Ending 2027

Note: The above dates are preliminary and may change.

THE BUDGET AND ACCOUNTING PROCESS

The City of Norman, Oklahoma, is a municipal corporation incorporated under a Municipal Charter pursuant to Article XVIII, of the Constitution and laws of the State of Oklahoma. The City operates under a Council-Manager form of government and provides such services as are authorized by its Charter to advance the welfare, health, morals, comfort, safety and convenience of the City and its inhabitants.

The City's major activities or functions include police and fire protection, parks and libraries, public health and social services, planning and zoning and general administrative services. In addition, the City owns and operates five major enterprise activities - the Water, Water Reclamation and Sanitation utility systems, and the Westwood Park and Young Family Athletic complexes. This budget includes the fund and account groups required to account for those activities, organizations and functions that are related to the City and controlled by or dependent upon the City's governing body, the City Council.

THE BUDGET PROCESS

The City prepares its annual operating budget on a basis (Budget basis) which differs from Generally Accepted Accounting Principles (GAAP basis). The major difference between GAAP and Budget basis is that encumbrances are recorded as reservations of fund balance on a GAAP basis as opposed to the equivalent of expenditures (Budget basis) in all governmental funds.

The City of Norman uses modified zero-based budgeting to develop the annual operating budget. This approach requires City Departments to present a basic budget and supplements to the basic budget, which represents program additions or enhancements. The City Council adheres to the following procedures in establishing the budget:

1. Under the City Charter, the City Manager is responsible for preparing and recommending an operating budget for City Council consideration. The City Manager, working with staff in all Departments, reviews and evaluates all basic budgets and supplemental requests to determine whether they fulfill City Council goals and objectives, improve management effectiveness, or increase productivity. The proposed budget, which the City Manager submits to the City Council, includes recommendations of the program of services, which the City should provide, and which can be financed by the City's projected revenue for the budget year. The Manager must submit a balanced budget for the next fiscal year not later than 30 days prior to the end of the current fiscal year.

2. The City Council considers the Manager's recommended budget in a series of work sessions and in public hearings at which citizen comment is invited. Citizens are encouraged to participate in the budget process. A copy of the proposed budget and the adopted budget are filed in the City Clerk's office and the Norman Public Library. Additional or supplemental information is available upon request.

3. The budget for the next fiscal year is legally enacted by the City Council through passage of a resolution not later than seven days before the beginning of the new budget year.

4. Expenditures may not legally exceed appropriations at the Fund level for each legally adopted

annual operating budget. The City Manager, without Council approval, may transfer appropriation balances from one expenditure account to another within a Fund/Department of the City. The City Council, however, must approve any transfer of unencumbered appropriation balance or portions thereof from one Fund to another.

5. Annual budgets are legally adopted for all governmental funds. Budgets for the Debt Service Funds are adopted on a basis consistent with Generally Accepted Accounting Principles. The expendable trust fund includes non-budgeted financial activities, which are not subject to an appropriated budget and the appropriation process nor to any legally authorized non-appropriated budget review and approval process.

6. At the close of each fiscal year, any unencumbered appropriation balance lapses or reverts to the undesignated fund balance.

THE ACCOUNTING PROCESS

The accounting and reporting policies of the City conform to Generally Accepted Accounting Principles ("GAAP") applicable to state and local governments. Generally Accepted Accounting Principles for local governments include those principles prescribed by the Governmental Accounting Standards Board ("GASB"), which includes all statements and interpretations of the National Council on Governmental Accounting unless modified by the GASB, and those principles prescribed by the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units. The following is a summary of the more significant policies and practices used by the City.

BASIS OF PRESENTATION

The accounts of the City are organized and operated based on funds or account groups, each of which is a separate fiscal and accounting entity. The operations of each fund are accounted for with a self-balancing set of accounts that comprise its assets, liabilities, fund balances or retained earnings, revenues and expenditures or expenses. The various funds are grouped by category and type. The City maintains the following fund classifications and account groups:

CITY OF NORMAN FUNDS

All the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

GOVERNMENTAL FUNDS

Governmental funds are used to account for the relatively liquid portion of the City's assets that are not accounted for through proprietary or fiduciary funds, the short-term obligations pertaining thereto and the net balance of these financial resources available for subsequent appropriation and expenditure.

General Fund - The General Fund is the general operating fund of the City. This fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that

are legally restricted to expenditures for specific purposes.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

Capital Project Fund - The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). They are presented in a separate document.

PROPRIETARY FUNDS

Proprietary Funds are those used to account for the City's ongoing organizations and activities which are similar to those found in the private sector. The measurement focus is upon capital maintenance and upon determination of net income, financial position and changes in financial position.

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises wherein the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds – Internal Service Funds are used to allocate certain costs (e.g. Risk Management/Insurance) to other funds within the government.

FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for other governmental units and/or other funds. Trust and Agency Funds include expendable trust and payroll agency funds. (Not presented in this document).

FUNDING SOURCES FOR EACH DEPARTMENT

	Governmental Funds				Proprietary Funds	
Divisions	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund
City Clerk	GF					
City Council	GF					
City Manager	GF					
Finance	GF					
Fire	GF					
Human Resources	GF					
Information Technology	GF					
Legal	GF					
Municipal Court	GF					
Parks & Recreation	GF					
Planning & Development	GF					
Police & Emergency Communications	GF					
Public Works	GF					
Non-Departmental	GF					
Net Revenue Stabilization (Rainy Day)	GF					
CLEET		SR				
Community Development		SR				
Fire - Public Safety Sales Tax		SR				
Police - Public Safety Sales Tax		SR				
Room Tax		SR				
YFAC Fund		SR				
Seizures & Restitution		SR				
Special Grants		SR				
Art in Public Places		SR				
Westwood Park		SR				
Public Transportation		SR				
Sanitation					EN	
Water Reclamation					EN	
Sewer Maintenance					EN	
New Development Excise					EN	
Water					EN	
Risk Management						IS
Capital Projects				CA		
Norman Forward Sales Tax				CA		
Park Land & Development				CA		
University North Park TIF District				CA		
Center City TIF District				CA		
Arterial Roads Recoupment				CA		
General Debt Service			DS			
General Obligation Bond			DS			

BASIS OF ACCOUNTING

Basis of accounting refers to the time at which revenues and expenditures or expenses are recognized in the accounts and reported. Governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Available means collectible within the current period or expected to be collected within 60 days after year end and be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include unmatured principal and interest on general long-term obligations which are recognized when due. This exception is in conformity with Generally Accepted Accounting Principles.

Property tax revenues and sales tax receipts are considered measurable and available when collected and recognized as revenue at that time. Licenses and permits, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until received. Investment earnings are recorded on the accrual basis in all funds.

Intergovernmental revenues are recorded on a basis applicable to the legal and contractual requirements of the various individual grant programs.

All proprietary funds are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recorded in the accounting period incurred, if measurable.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be honored during the subsequent year. For budgetary purposes, encumbrances outstanding at year end and the related appropriation are carried forward to the new fiscal year. Encumbrances constitute the equivalent of expenditures for budgetary purposes.

MUNICIPAL BUDGET ACT
(Title 11 Oklahoma Statutes 2006)

SECTION 17-201. MUNICIPAL BUDGET ACT.

This act may be cited as the "Municipal Budget Act."

SECTION 17-202. PURPOSE OF ACT.

The purpose of this act is to provide an alternate budget procedure for municipal governments, which will:

1. Establish standard and sound fiscal procedures for the adoption and administration of budgets;

2. Make available to the public and investors sufficient information as to the financial conditions, requirements and expectations of the municipal government; and

3. Assist municipal governments to improve and implement generally accepted standards of finance management.

SECTION 17-203. APPLICATION OF ACT

This act shall apply to any incorporated city or town which, by resolution of the governing body, opts to come under and comply with all its provisions and requirements. Once a municipality has selected the Municipal Budget Act to govern its budget procedures, the provisions of this act shall take precedence over any other state laws applicable to municipal budgets, except as may be provided otherwise in this act, and supersede any conflicting laws. Any action of a municipal governing body to implement, rescind or repeal the application of the Municipal Budget Act shall be effective as of the beginning or end of a budget year pursuant to this act.

SECTION 17-204. DEFINITIONS

As used in this act:

1. "Account" means an entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department;

2. "Appropriated fund balance" means any fund balance appropriated for a fund for the budget year;

3. "Appropriation" means an authorization to expend or encumber income and revenue provided for a purpose;

4. "Budget" means a plan of financial operations for a fiscal year, including an estimate of proposed expenditures for given purposes and the proposed means for financing them;

5. "Budget summary" means a tabular listing of revenues by source and expenditures by purpose for the budget year;

6. “Budget year” means the fiscal year for which a budget is prepared or being prepared;

7. “Chief executive officer” means the mayor of an aldermanic city or a strong-mayor-council city, the mayor of a town, or the city manager or chief administrative officer as it may be defined by applicable law, charter or ordinance;

8. “Current year” means the year in which the budget is prepared and adopted, or the fiscal year immediately preceding the budget year;

9. “Deficit” means the excess of a fund’s current liabilities and encumbrances over its current financial assets as reflected by its books of account;

10. “Department” means a functional unit within a fund which carries on a specific activity, such as a fire department or a police department within a general fund;

11. “Estimated revenue” means the amount of revenues estimated to be received during the budget year;

12. “Fiscal year” means the annual period for reporting fiscal operations which begins and ends on dates as the Legislature provides or as provided by law;

13. “Fund” means an independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives;

14. “Fund balance” means the excess of a fund’s current financial assets over its current liabilities and encumbrances, as reflected by its books of account;

15. “Governing body” means the city council of a city, the board of trustees of a town, or the legislative body of a municipality as it may be defined by applicable law or charter provision;

16. “Immediate prior fiscal year” means the year preceding the current year;

17. “Income and revenue provided” means the amount estimated or actual income and revenue appropriated by the governing body of the municipality;

18. “Levy” means to impose ad valorem taxes or the total amount of ad valorem taxes for a purpose or entity;

19. “Operating reserve” means that portion of the fund balance of the municipality which has not been appropriated in a budget year for another purpose;

20. “Municipality” means any incorporated city or town; and

21. “Purpose” means the specific budget item for a contract or claim.

SECTION 17-205. ANNUAL BUDGET - PREPARATION AND SUBMISSION - ASSISTANCE OF OFFICERS, EMPLOYEES AND DEPARTMENTS

At least thirty (30) days prior to the beginning of each fiscal year, a budget for the municipality shall be prepared by the chief executive officer and submitted to the governing body. The chief executive officer may require any other officer or employee who is charged with the management or control of any department or office of the municipality to furnish estimates for the fiscal year covering estimated revenues and expenditures of the department or office on or before a date set by the chief executive officer.

SECTION 17-206. REQUIREMENTS AND CONTENTS OF BUDGET

A. The municipal budget shall present a complete financial plan for the municipality and shall present information necessary and proper to disclose the financial position and condition of the municipality and the revenues and expenditures thereof.

B. Unless the budget is prepared in accordance with the subsection E of this section, the budget shall contain the following contents:

1. The budget shall contain a budget summary;

2. It shall also be accompanied by a budget message, which shall explain the budget and describe its important features;

3. The budget format shall be as provided by the governing body in consultation with the chief executive officer; and

4. It shall contain at least the following in tabular form for each fund, itemized by department and account within each fund:

   a. actual reserves and expenditures for the immediate prior fiscal year,

   b. revenues and expenditures for the current fiscal year as shown by the budget for the current year as adopted or amended, and

   c. estimates of revenues and expenditures for the budget year.

C. The estimate of revenues for any budget year shall include probable income by source which the municipality is legally empowered to collect or receive at the time the budget is adopted. The estimate shall be based on a review and analysis of past and anticipated revenues of the municipality. Any portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which is available for appropriation, as finally determined by the county excise board, or which can or must be raised as required by law. The budget of expenditures for each fund shall not exceed the estimated revenues for each fund. No more than ten percent (10%) of the total budget for any fund may be budgeted for miscellaneous purposes. Included in the budget of revenues or expenditures for any fund may be amounts transferred from or to another fund. Any such interfund transfer must be shown as a disbursement from the one fund and as a receipt to the other fund.

D. Encumbrances for funds whose sole purpose is to account for grants and capital projects and/or any unexpended appropriation balances may be considered nonfiscal and excluded from the budget by the governing body, but shall be re-appropriated to the same funds, accounts and for the same purposes for the successive fiscal year, unless the grant, project or purpose is designated or declared closed or completed by the governing body.

E. As an alternative to the budget format and content described in subsections B, C, and D of this section, the municipality may prepare its budget in a program or purpose format for the municipality as a whole without regard to fund accounting. Such budget shall be subject to all other requirements of the Municipal Budget Act, except those requirements specifically related to fund accounting.

SECTION 17-207. MONIES RECEIVED AND EXPENDED MUST BE ACCOUNTED FOR BY FUND OR ACCOUNT

Any monies received or expended by a municipality must be accounted for by fund and account, regardless of the format of the budget. Each municipality shall adopt an appropriation for the general fund and for all other funds established by the governing body pursuant to the provisions of Section 17-212 of this title, or as an alternative, for each purpose as established by the governing body. The municipal governing body shall determine the needs of the municipality for sinking fund purposes, pursuant to the provisions of Section 431 of Title 62 of the Oklahoma Statutes, Section 3017 of Title 68 of the Oklahoma Statutes, and Section 28 of Article 10 of the Oklahoma Constitution, and include these requirements in the debt service budget for the budget year.

SECTION 17-208. PUBLIC HEARING ON PROPOSED BUDGET - NOTICE - COPIES OF PROPOSED BUDGET

The municipal governing body shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summary, shall be published in a newspaper of general circulation in the municipality not less than five (5) days before the date of the hearing. The municipal clerk shall make available a sufficient number of copies of the proposed budget as the governing body shall determine and have them available for review or for distribution or sale at the office of the municipal clerk. Whenever the total operating budget, not including debt service, does not exceed Twelve Thousand Dollars ($12,000.00) per year, the proposed budget summary and notice may be posted at the governing body's principal headquarters in lieu of publication in a newspaper. At the public hearing on the budget any person may present to the governing body comments, recommendations or information on any part of the proposed budget.

SECTION 17-209. ADOPTION OF BUDGET - FILING - EFFECTIVE PERIOD - USE OF APPROPRIATED FUNDS - LEVYING TAX

A. After the hearing and at least seven (7) days prior to the beginning of the budget year, the governing body shall adopt the budget by resolution, or as any charter may require. The governing body may add or increase items or delete or decrease the items in the budget. In all cases the appropriations shall not exceed the income and revenue provided by the governing body from estimated revenues and appropriated fund balance.

B. The adopted budget shall be transmitted to the State Auditor and Inspector within thirty (30) days after the beginning of the fiscal year of the municipality and one copy shall be kept on file in the office of the municipal clerk. A copy of the municipality's sinking fund requirements shall be filed with the excise board of the county or counties in which the municipality is located.

C. The adopted budget shall be in effect on and after the first day of the fiscal year to which it applies. The budget as adopted and filed with the State Auditor and Inspector shall constitute an appropriation for each purpose as defined by the governing body, and the appropriation thus made shall not be used for any other purpose except as provided by law.

D. At the time required by law, the county excise board shall levy the taxes necessary for the municipality's sinking fund for the budget year pursuant to Section 431 of Title 62 of the Oklahoma Statutes.

SECTION 17-210. PROTESTS - FAILURE TO PROTEST - EXAMINATION OF FILED BUDGET

Within fifteen (15) days after the filing of any municipal budget with the State Auditor and Inspector, any taxpayer may file protests against any levy of ad valorem taxes for creating sinking funds in the manner provided by this section and Sections 24104 through 24111 of Title 68 of the Oklahoma Statutes. The fifteen-day protest period begins upon the date the budget is received in the Office of the State Auditor and Inspector. After receipt of a taxpayer protest, the State Auditor and Inspector shall transmit by certified mail one copy of each protest to the municipal clerk, and one copy of each protest to the county treasurer and the excise board of each county in which the municipality is located. The taxpayer shall specify the grounds upon which the protest is based. Any protest filed by any taxpayer shall inure to the benefit of all taxpayers. Provided, the provisions of this section shall not delay any budget expenditures of a municipality if the amount of revenue from the ad valorem tax levy which is deposited in the municipal general fund is less than five percent (5%) of the total revenue accruing to the municipal general fund during the prior year. If no protest is filed by any taxpayer within the fifteen-day period, the budget and any appropriations thereof shall be deemed legal and final until amended by the governing body or the county excise board as authorized by law. Taxpayers shall have the right at all reasonable times to examine the budget on file with the municipal clerk or the State Auditor and Inspector for the purpose of filing protests in accordance with this section and Sections 24104 through 24111 of Title 68.

SECTION 17-211. EXPENDITURE OR ENCUMBRANCE OF FUNDS - BALANCES TO BE CARRIED FORWARD - UNLAWFUL ACTS AND LIABILITY THEREFORE

A. No expenditure may be incurred or made by any officer or employee, which exceeds the fund balance for any fund. Any fund balance remaining in a fund at the end of the fiscal year shall be carried forward to the credit of the fund for the next fiscal year. No expenditure may be authorized or made by any officer or employee, which exceeds the appropriation of any fund.

B. It shall be unlawful for any officer or employee of the municipality in any budget year:

1. To create or authorize creation of a deficit in any fund; or

2. To authorize, make or incur expenditures in excess of ninety percent (90%) of the appropriation for any fund or the budget as adopted or amended until revenues received, including the prior fiscal year's fund balance carried forward, totals an amount equal to at least ninety percent (90%) of the appropriation for the fund. Expenditures may then be made and authorized so long as any expenditure does not exceed any fund balance.

C. Any obligation that is contracted or authorized by any officer or employee in violation of this act shall become the obligation of the officer or employee himself and shall not be valid or enforceable against the municipality. Any officer or employee who violates this act shall forfeit his office or position and shall be subject to such civil and criminal punishments as are provided by law. Any obligation, authorization for expenditure or expenditure made in violation of this act shall be illegal and void.

SECTION 17-212. FUNDS - ESTABLISHMENT - KINDS

A municipality shall establish funds consistent with legal and operating requirements. Each municipality shall maintain according to its own needs some or all of the following funds or ledgers in its system of accounts:

1. A general fund, to account for all monies received and disbursed for general municipal government purposes, including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund or special ledger account. All monies received by the municipality under the motor fuel tax or under the motor vehicle license and registration tax and earmarked for the street and alley fund may be deposited in the general fund and accounted for as a "street and alley account" within the general fund. Expenditures from this account shall be made as earmarked and provided by law. All references to the street and alley fund or to the special fund earmarked for state-shared gasoline and motor vehicle taxes may mean the street and alley account provided in this section;

2. Special revenue funds, as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes;

3. Debt service fund, which shall include the municipal sinking fund, established to account for the retirement of general obligation bonds or other long term debt and payment of interest thereon and judgments as provided by law. Any monies pledged to service general obligation bonds or other long-term debt must be deposited in the debt service fund;

4. Capital project funds, to account for financial resources segregated for acquisition, construction or other improvement related to capital facilities other than those accounted for in enterprise funds and non-expendable trust funds;

5. Enterprise funds, to account for each utility or enterprise or other service, other than those operated as a department of the general fund, where the costs are financed primarily through user charges or where there is a periodic need to determine revenues earned, expenses incurred or net income for a

service or program.

6. Trust agency funds, to account for assets held by the municipality as trustee or agent for individuals, private organizations or other governmental units or purposes, such as a retirement fund or a cemetery perpetual care fund;

7. Special assessment funds, to account for the financing of public improvements or services deemed to benefit properties against which special assessments are levied; a separate fund for each special improvement district established by the governing body shall be established, each of which shall be known as a special assessment fund;

8. Internal service funds, to account for the financing of goods or services provided by one department or agency of the municipality to another department or agency, or to another government, on a cost reimbursement basis;

9. A ledger or group of accounts in which to record the details relating to the general fixed assets of the municipality;

10. A ledger or group of accounts in which to record the details relating to the general bonds or other long term debt of the municipality; or

11. Such other funds or ledgers as may be established by the governing body.

SECTION 17-213. FUNDS - CLASSIFICATION OF REVENUES AND EXPENDITURES

Each fund shall be made up of accounts for classifying revenues and expenditures. Revenues shall be classified separately by source. Expenditures shall be departmentalized within each fund and shall be classified into at least the following accounts:

1. Personal services, which may include expenses for salaries, wages, per diem or other compensation, fees, allowances or reimbursement for travel expenses, and related employee benefits, paid to any officer or employee for services rendered or for employment. Employee benefits may include employer contributions to a retirement system, insurance, sick leave, terminal pay or similar benefits;

2. Materials and supplies, which may include articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies and repair and maintenance supplies, and all items of expense to any person, firm or corporation rendering service in connection with repair, sale or trade of such articles or commodities;

3. Other services and charges, which may include all current expenses other than those listed in paragraphs 1, 2, 4, 5 or 6 in this section, such as services or charges for communications, transportation, advertising, printing or binding, insurance, public utility services, repairs and maintenance, rentals, miscellaneous items and all items of expenses to any person, firm or corporation rendering such services;

4. Capital outlays, which may include outlays which result in acquisition of or additions to fixed assets which are purchased by the municipality, including machinery and equipment, furniture, land,

buildings, improvements other than buildings, and all construction, reconstruction, appurtenances or improvements to real property accomplished according to the conditions of contract;

5. Debt service, which may include outlays in the form of debt principal payments, periodic interest payments, or related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods; and

6. Fund transfers, which may include permanent transfers of resources from one fund to another.

SECTION 17-214. FUNDS - OPERATING RESERVE

A municipality may create an operating reserve for the purpose of providing a fund or reserve out of which to meet emergency expenditures.

SECTION 17-215. TRANSFER OF UNEXPENDED OR UNENCUMBERED APPROPRIATION - LIMITATIONS ON ENCUMBRANCES OR EXPENDITURES

A. The chief executive officer, or designee, as authorized by the governing body, may transfer any unexpended and unencumbered appropriation or any portion thereof from one purpose to another; except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required.

B. Any fund balance in an unrestricted fund of the municipality may be transferred to another fund of the municipality as authorized by the governing body. Other interfund transfers may be made only as adopted or amended according to Section 17-206 or 17-216 of this title.

C. Whenever the necessity for maintaining any fund of a municipality has ceased to exist and a balance remains in the fund, the governing body may authorize the transfer of the balance to the general fund or any other designated fund, unless otherwise provided by law.

D. No encumbrance or expenditure may be authorized or made by any officer or employee, which exceeds the available appropriation for each purpose as defined by the governing body.

SECTION 17-216. SUPPLEMENTAL APPROPRIATIONS TO FUNDS - AMENDMENT OF BUDGET

A. The governing body may amend the budget to make supplemental appropriations to any purpose up to the amount of additional income and revenues, which are available and provided for current expenditures due to:

1. Revenues received or to be received from sources not anticipated in the budget for that year;

2. Revenues received or to be received from anticipated sources but in excess of the budget estimates therefore; or

3. Unexpended and unencumbered fund balances on hand at the end of the preceding fiscal year, which had not been anticipated or appropriated in the budget. Any appropriation authorizing the

creating of indebtedness shall be governed by the applicable provisions of Section 26 of Article 10 of the Oklahoma Constitution.

B. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money to meet the requirements of appropriation, the governing body shall take action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations or it may amend the budget to transfer money from one purpose to another purpose, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unencumbered and unexpended balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law.

C. A budget amendment as provided in this section authorizing supplemental appropriations or a decrease in the total appropriation of funds shall be adopted at a meeting of the governing body and filed with the municipal clerk and the State Auditor and Inspector.

SECTION 3002 – AUDITS (Title 68 Oklahoma Statutes 2001)

A. (Also pertains to counties and school districts).

B. Each municipality that does not prepare an annual audit pursuant to Section 17-105 of Title 11 of the Oklahoma Statutes shall make a financial statement as required by this section. Such municipality shall adopt a budget, which shall contain estimates of expenditures and revenues, including probable income by source, for the budget year; provided, that all municipalities may use estimated fund balances if final certified fund balances are not available. The budget shall be in a format similar to the estimate of needs or, at the municipality's discretion, to Sections 17-207 and 17-212 through 17-214 of Title 11 of the Oklahoma Statutes. This section shall not apply to any municipality that has opted to prepare a budget pursuant to the Municipal Budget Act.

C. Each budget and each financial statement and estimate of needs for each county, city, incorporated town, or school district, as prepared in accordance with this section, shall be published in one issue in some legally qualified newspaper published in such political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board or authority making the estimate.

D. The financial statements and estimates of all counties shall be filed with the county excise board on or before August 17 of each year; and the financial statements and budgets of all incorporated towns shall be filed with the county excise board on or before August 22 of each year; and the financial statements and budgets of all cities shall be filed with the county excise board on or before August 27 of each year; and the financial statements and estimates of all school districts shall be filed with the county excise board on or before September 1 of each year. Said financial statements and estimates shall have attached thereto an affidavit showing the publication thereof as required herein, or they may be filed and the said affidavit attached thereto at any time within five (5) days after the filing thereof.

NORMAN IMPLEMENTATION OF MUNICIPAL BUDGET STATUTES

The City of Norman and its related Trusts and Authorities have been in full compliance with Generally Accepted Accounting Principles and the Oklahoma Municipal Budget Act since 1988. Some of the defined terms in Section 17-204 and 17-213 of the Municipal Budget Act are further explained as follows:

"Municipality" is The City of Norman and **"Governing Body"** is the City Council;

"Budget Year" and **"Fiscal Year"** is July 1 through June 30;

"Chief Executive Officer" is the City Manager;

"Personal Services" category expenditures are **"Salaries and Benefit"** category expenditures. These expenditures are generally for payments directly to full and part-time employees of the City, including contributions to retirement and pensions, social security, health insurance, uniform allowances and related expenses.

"Materials and Supplies" category expenditures are generally for consumable goods that are used (or "materially altered" when used) by City employees to provide services to the public and/or our customers (e.g., purchases of pencils, oil filters, chlorine).

"Other Services and Charges" category expenditures are **"Services and Maintenance"** category expenses, generally for services provided to the City of Norman by outside vendors (e.g., hiring Xerox to fix a City copier; hiring a Spanish interpreter, etc.).

"Internal Service" category expenditures are similar to **"Services and Maintenance"** category expenditures, except that the "vendor" that is providing the services to the City of Norman is another City department. Internal Service "vendors" of the City include the Fleet Management Division (providing centralized fueling and vehicle repair), the Facilities Management Division (providing centralized building repair, custodial and maintenance), the Office Services Division (providing centralized printing and mailing services) and the Risk Management Division (providing worker's compensation, health insurance and property casualty services).

FINANCIAL SUMMARIES

GENERAL FUND
BUDGET
HIGHLIGHTS

Background

The General Fund is used to account for resources that are utilized for general government activities such as:

- Park and Public Lands Maintenance
- Street Maintenance
- Neighborhood Revitalization and Code Compliance
- Public Safety and Emergency Response
- Traffic Control
- Public Transportation
- Stormwater Drainage and Flood Control

These services are distinct in that they promote the overall public good, are provided to everyone in the community equally, and cannot be denied to anyone.

The major sources of revenue are sales tax, franchise fees, and internal charges. Sales tax revenues allocated to the General Fund are equal to 77% of a three percent tax (3%). Franchise fees are generated by a fee on the gross receipts within Norman of public utilities as follows:

A T & T Cable	5%
A T & T Telephone	2%
Oklahoma Gas & Electric	3%
Oklahoma Natural Gas	3%
Cox Communications Cable	5%
Cox Communications Telephone	2%
Oklahoma Electric Cooperative	5%

The City's Water and Water Reclamation Utility Enterprises also make a five percent (5%) payment in-lieu of franchise fees to the General Fund.

Revenues derived from cost allocation charges are the result of the distribution of the cost of centrally-provided support services benefiting departments of the City such as:

- Management (Council and Manager)
- Accounting/Purchasing/Payroll/Risk Management
- Human Resources
- Information Systems
- Legal
- Investment/Debt Administration

A five-year financial forecast is found in this section. The purpose of a five-year forecast is to project existing conditions into the future, given certain assumptions, to determine future financial viability, to identify financial strengths and weaknesses, and to provide a base for remedial or supportive financial policy.

FYE 27 Budget

The Fiscal Year Ending June 30, 2027 (FYE 27) budget is a legally balanced budget in that total resources available for appropriations are greater than total expenditures.

Estimated Beginning Fund Balance	$ 7,076,996
Current Revenues & Interfund Transfers	113,492,495
Total Available Resources	120,569,491
Current Expenditures & Interfund Transfers	(111,959,038)
Estimated Ending Fund Balance	$8,610,452

In the City's Comprehensive Annual Financial Report, (page 93) for Fiscal Year ending June 30, 2025, reconciliation is given between budget fund balance and the General Fund balance reported on the City Balance Sheet. This reconciliation is summarized as follows:

Fund balances – budgetary basis, June 30, 2025	$ 7,487,012
Encumbrances outstanding	3,520,109
Fund summary cash balance	11,007,121
Current year accruals	9,050,421
"Rainy Day" Fund Balance	4,982,373
Total fund balances – fund balance sheet, June 30, 2024	$ 25,039,915

Estimated sales tax revenues are normally based on a 20-year, multivariate regression model. Due to variability in recent collection trends, FYE 27 sales and use tax are being projected at a 1% and 4% increase over FYE 26 collections, respectively. Franchise fees are projected at a 3% increase from FYE 26 estimated figures. Licenses and permit fees are projected at a 1% increase from FYE 26 estimated figures. Fines and forfeitures are estimated at a 3% increase over FYE 26 estimated collections and service fees and charges are estimated at a 1% increase from FYE 26 estimated figures.

FYE 27 expenditures are projected based on a line-item analysis within each department. Salaries and benefits are budgeted with no cost of living increases or merit increases to employee salaries.

A -1.4% decrease in salaries and benefits, a -15% decrease in supplies and materials, a -9% decrease in services and maintenance costs, and a -1.5 decrease in internal services costs from FYE 26 estimated figures are proposed for FYE 27.

For the FYE 27 General Fund Budget, the following position changes were made:

Department	Change
Finance Department	7 Utility Customer Service positions moved to the Water Fund
Planning Department	Closed an Administrative Technician III position

All line items have been reviewed on multiple occasions by department staff, Finance Department staff and the City Manager.

Five Year Outlook

- Sales tax revenues are projected at an increase of 1% from FYE 26 Estimate to FYE 27. Projections for FYE 28 through FYE 31 are projected on an average annual growth rate of 2%.
- State use tax is projected to increase at an average rate of 4%, and franchise and other taxes are projected to increase at an average of 3% from FYE 27 through FYE 31. Other major revenues are projected to increase at various rates.
- Transfers from the Water and Water Reclamation Utilities will be based on a rate equal to 5% of the gross operating revenues in each utility. This represents a policy to replicate the franchise fee payments from private utilities for franchise fees for the use of public rights-of-way. In addition, transfers from the Capital Improvement Fund are made for financing General Fund capital equipment needs.
- FYE 27 net expenditures represent an approximate 1.4% increase over the FYE 26 Budget. Total expenditures are projected to increase an average of 4% for future years.
- Other expenditure categories are generally based upon the current year level with a 1% increase per year after FYE 27, except Internal Services, which is projected at a 3% increase after FYE 27. Salaries and Benefits are projected at a -1.4% decrease from FYE 26 to FYE 27 and a 5% annual increase after FYE 27.

Summary

The FYE 27 General Fund Budget is a balanced budget that has maintained major service levels with current revenues estimated to exceed current expenditures by $1,533,457. Estimated year-end reserves of $8,610,452 exceed the 3% required operating reserve level.

GENERAL FUND (10)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 17,677,482	$ 12,075,889	$ 11,656,126	$ 7,076,996	$ 8,610,452	$ 8,860,075	$ 6,847,693	$ 1,218,706
2									
3	Revenues:								
4	Sales Tax	$ 54,499,647	$ 56,283,247	$ 56,283,247	$ 57,940,142	$ 59,098,945	$ 60,280,924	$ 61,486,542	$ 62,716,273
5	State Use Tax	12,592,773	12,979,200	13,637,973	14,183,492	14,750,832	15,340,865	15,954,500	16,592,680
6	Franchise Fees	7,271,012	7,589,409	8,200,000	8,446,000	8,699,380	8,960,361	9,229,172	9,506,047
7	Other Tax	2,339,717	2,622,545	2,800,000	2,884,000	2,970,520	3,059,636	3,151,425	3,245,968
8	Fines/Forfeitures	1,756,850	1,293,876	1,850,000	1,905,500	1,962,665	2,021,545	2,082,191	2,144,657
9	Interest/Investment Income	543,396	201,020	372,000	379,440	387,029	394,769	402,665	410,718
10	Other Revenues	310,342	2,418,664	2,418,664	2,442,851	2,467,280	2,491,953	2,516,873	2,542,042
11	License/Permit Fees	1,154,499	1,021,611	1,021,611	1,031,827	1,042,145	1,052,566	1,063,092	1,073,723
12	Service Fees and Charges	1,656,465	2,279,793	1,750,000	1,767,500	1,785,175	1,803,027	1,821,057	1,839,268
13	Cost Allocation Chrgs.	5,876,085	5,293,785	5,293,785	5,858,423	5,917,007	5,976,177	4,785,939	4,833,798
14	Internal Chrgs.	8,676,716	9,059,566	9,059,566	8,775,164	8,950,667	9,129,681	9,312,274	9,498,520
15									
16	Subtotal	$ 96,677,502	$ 101,042,716	$ 102,686,846	$ 105,614,339	$ 108,031,645	$ 110,511,504	$ 111,805,730	$ 114,403,694
17									
18	I/F Transf - Water	$ 1,398,776	$ 1,565,797	$ 1,565,797	$ 2,037,001	$ 1,613,564	$ 1,637,993	$ 1,662,792	$ 1,687,969
19	I/F Transf - Wastewater	540,939	579,819	579,819	588,516	597,344	606,304	615,399	624,630
21	I/F Transf - CIP (St Maint)	89,340	93,807	93,807	98,497	103,422	108,593	114,023	119,724
22	I/F Transf - Capital Outlay	4,233,795	3,428,384	5,226,711	4,728,384	4,856,391	4,953,519	5,052,590	5,153,641
23	I/F Transf - Norman Forward Fd	393,147	409,055	409,055	425,758	443,295	461,710	481,046	501,348
24	I/F Transf - Special Grants Fund	14,705	-	-	-	-	-	-	-
25	I/F Transf - Insurance	79,570	-	3,215	-	-	-	-	-
27									
28	Subtotal	$ 6,750,272	$ 6,076,862	$ 7,878,404	$ 7,878,156	$ 7,614,017	$ 7,768,120	$ 7,925,849	$ 8,087,312
29									
30	Total Revenue	$ 103,427,774	$ 107,119,578	$ 110,565,250	$ 113,492,495	$ 115,645,662	$ 118,279,624	$ 119,731,579	$ 122,491,007
31									
32	Expenditures:								
33	Salary / Benefits	$ 76,682,245	$ 77,303,906	$ 77,278,442	$ 76,165,826	$ 79,974,117	$ 83,972,823	$ 88,171,464	$ 92,580,038
34	Supplies/Materials	7,599,610	7,816,884	8,694,485	7,416,735	7,490,902	7,565,811	7,641,469	7,717,884
35	Services/Maintenance	15,203,257	15,643,673	17,309,109	15,766,949	15,924,618	16,083,865	16,244,703	16,407,150
36	Internal Services	4,657,762	5,524,264	5,524,264	5,440,972	5,549,791	5,660,787	5,774,003	5,889,483
37	Capital Equipment	4,233,795	3,428,384	5,226,711	4,728,384	4,856,391	4,953,519	5,052,590	5,153,641
38	Capital Projects	353,753		304,024					
39									
40	Subtotal	$ 108,730,422	$ 109,717,111	$ 114,337,035	$ 109,518,866	$ 113,795,821	$ 118,236,806	$ 122,884,230	$ 127,748,197
41									
42	Audit Adjustments/Encumbrances	$ (1,056,651)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	I/F Transf - Westwood	447,043	-	-	-	-	-	-	76,482
44	I/F Transf - Capital Fund	-	-	6,188	-	-	-	-	-
45	I/F Transf - CDBG Fund	800,000	-	-					
46	I/F Transf - Special Grts Fd	-	-	-	-	-	-	-	-
47	I/F Transf - PSST Fd	212,216	482,453	26,615	-	-	-	-	-
48	I/F Transf - Insurance Fd	-	-	1,571,512	2,192,268	2,015,279	2,413,909	2,800,711	3,212,403
49	I/F Transf - Transportation Fund	-	-	-	-	384,939	402,811	421,503	441,081
50	I/F Transf - YFAC Fund	302,089	-	-	-	-	38,480	54,123	70,051
51	I/F Transf - Norman Forward Fund	-	-	-	-	-	-	-	-
52	I/F Transf - CLEET Fund	14,011	-	3,030	-	-	-	-	-
53	Emergency Reserve	-	1,059,712	-	1,047,904	-	-	-	-
54									
55	Subtotal	$ 718,708	$ 1,542,165	$ 1,607,345	$ 3,240,172	$ 2,400,218	$ 2,855,200	$ 3,276,337	$ 3,800,017
56									
57	Total Expenditures	$ 109,449,130	$ 111,259,276	$ 115,944,380	$ 112,759,038	$ 116,196,039	$ 121,092,006	$ 126,160,567	$ 131,548,214
58	Employee Turnover Savings		(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
59	Supplies/Materials/Svs/Maint Savings								
60									
61	Net Expenditures	$ 109,449,130	$ 110,459,276	$ 115,144,380	$ 111,959,038	$ 115,396,039	$ 120,292,006	$ 125,360,567	$ 130,748,214
62									
63	Net Difference	$ (6,021,356)	$ (3,339,698)	$ (4,579,130)	$ 1,533,457	$ 249,623	$ (2,012,382)	$ (5,628,988)	$ (8,257,207)
64									
65	Ending Fund Balance	$ 11,656,126	$ 8,736,191	$ 7,076,996	$ 8,610,452	$ 8,860,075	$ 6,847,693	$ 1,218,706	$ (7,038,501)
66									
67	Reserved for encumbrances	$ 3,520,109							
68	Reserved for Operations (3%)	3,156,460	3,179,135	3,297,530	3,185,483	3,316,189	3,460,155	3,609,239	3,767,837
69	Reserve (Deficit)	4,979,557	5,557,056	3,779,466	5,424,970	5,543,886	3,387,539	(2,390,534)	(10,806,338)
70									
71	Total Reserves	$ 11,656,126	$ 8,736,191	$ 7,076,996	$ 8,610,452	$ 8,860,075	$ 6,847,693	$ 1,218,706	$ (7,038,501)

NET REVENUE STABILIZATION FUND
BUDGET
HIGHLIGHTS

Background

In fiscal year 2011, Council directed staff to prepare a formal policy in Ordinance form codifying the City's reserve policies and complying with Governmental Accounting Standards Board Statement # 54. Direction was given to establish a separate "Rainy Day Fund" which could not be used except in unusual circumstances. The Ordinance (O-1011-58 effective July 28, 2011) established a Net Revenue Stabilization, or "Rainy Day Fund", which would have minimum fund balance of three percent (3%) of annual budgeted General Fund expenses, a target fund balance of four and a half percent (4.5%) of General Fund expenses and a maximum fund balance of six percent (6%) of annual General fund expenses. The Ordinance also requires a minimum General Fund Operating Reserve fund balance of three percent (3%) of General Fund expenses and requires that a two percent (2%) Emergency Reserve allocation be included in annual budgets. Taken together, these codified reserve requirements equal the 8% reserves required by policy in other City funds.

Under the Ordinance, Net Revenue Stabilization Fund balance could only be appropriated for expenditure by the City Council if at least one of three circumstances is met:

1.) The General Fund Operating Reserve fund balance is projected to fall below one percent (1%) of budgeted expenditures; or

2.) A natural or man-made disaster has occurred, resulting in a federal or stated disaster declaration in Norman and the City of Norman has spent or obligated to spend the two percent Emergency Reserve account in the General Fund;

3.) A major one-time or capital expenditure has been necessitated, such as for major repairs to or replacement of City of Norman facilities.

Ordinance O-1819-10, approved by the Council in fiscal year 2019, reduced the budgeted Emergency Reserve allocation requirement from 2% to 1% in each future budget year. Once the 3% Operating Reserve and the 1% Emergency Reserve have been met, this Ordinance also increases the "Rainy Day Fund" minimum balance to 4% and maximum balance to 7% of annual budgeted General Fund expenses. The new targeted balance set by this Ordinance is 5% of annual budgeted General Fund expenses.

FYE 27 Budget

The FYE 27 Budget is projected to have a fund balance that is -$226,764 less than the Rainy Day Fund's targeted (5%) level and $835,064 more than the minimum Rainy Day Reserve.

NET REVENUE STABILIZATION FUND (11)
"Rainy Day Fund"
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED
1	Beginning Fund Balance	$ 4,750,438	$ 4,800,438	$ 4,982,374	$ 5,032,374	$ 5,082,374	$ 5,132,374	$ 5,182,374	$ 5,232,374
2									
3	Revenues:								
4	Interest Income	231,936	50,000	50,000	50,000	50,000	50,000	50,000	50,000
5									
6	Subtotal	$ 231,936	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
7									
8	I/F Transf - General Fund	-		-					
9	I/F Transf - PSST Fund	-		-					
10									
11	Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12									
13	Total Revenue	$ 231,936	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
14									
15	Expenditures:								
16	Audit Adjustments/Encumbrances		-	-	-	-	-	-	-
17	I/F Transf - Capital Fund	-	-	-	-	-	-	-	-
18									
19	Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20									
21	Net Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22									
23	Net Difference	$ 231,936	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
24									
25	Ending Fund Balance	$ 4,982,374	$ 4,850,438	$ 5,032,374	$ 5,082,374	$ 5,132,374	$ 5,182,374	$ 5,232,374	$ 5,282,374
NOTE: Rainy Day Reserve of 5% (deficit)		$ (278,393)	$ (448,121)	$ (463,509)	$ (226,764)	$ (394,608)	$ (584,550)	$ (783,025)	$ (997,355)
NOTE: Rainy Day Reserve of 4% (deficit)		$ 773,761	$ 611,591	$ 635,667	$ 835,064	$ 710,788	$ 568,835	$ 420,055	$ 258,591

PUBLIC SAFETY SALES TAX FUND
BUDGET
HIGHLIGHTS

Background

On May 13, 2008, the citizens of Norman passed a 7-year, one-half percent (1/2%) Public Safety Sales Tax (PSST) in order to increase the number of police officers and firefighters, and to construct two new fire stations. Ordinance O-0708-32 authorized the City to assess the new sales tax beginning October 1, 2008 and terminating on September 30, 2015.

On April 1, 2014, the citizens approved the permanent extension of the PSST. Over 10-15 years, this extension will enable the City to implement a School Resource Officer program, jointly funded by public school districts in Norman, to improve school safety and improve police-school relationships. The 2014 PSST Ordinance ("PSST II") also directs funding for several critical public safety needs (in priority order):

1. Replacement of City Emergency Communication Systems - $15,000,000*
2. Emergency Operations Center/Dispatch Facility - $6,500,000*
3. Fire Apparatus replacement - $6,800,000*
4. Reconstruct/relocate Fire Station #5 - $3,500,000*

*Estimated

In FYE 15, bond proceeds of $22,825,000 were authorized by the Norman Municipal Authority (NMA) Trustees and Council to finance the Emergency Communications (radio) System, Emergency Operations Center (EOC), and a platform fire truck.

The PSST II Ordinance contemplated the expanded public safety operations funded by the tax to be accounted for in the City's General Fund (3/8%) and Capital Fund (1/8%) after the Critical Public Safety Capital Needs were completed. All critical capital needs have been completed except for the reconstruction/ relocation of Fire Station #5.

FYE 27 Budget

Estimated FYE 27 PSST revenues of $15,562,292 are projected at a -11% decrease from estimated FYE 26 collections. The General Fund and Capital Fund will absorb any projected deficit of operational and capital costs.

PUBLIC SAFETY SALES TAX FUND (15)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 2,629,844	$ (0)	$ 54,145	$ 0	$ 147,360	$ 1,837,096	$ 3,208,041	$ 4,240,946
2									
3	Revenues:								
4	Sales Tax - Dedicated Public Safety	$ 11,847,749	$ 12,928,778	$ 12,928,778	$ 12,595,683	$ 12,847,597	$ 13,104,549	$ 13,366,640	$ 13,633,972
5	State Use Tax - Dedicated Public Safety	2,098,795	1,909,982	2,272,995	2,363,915	2,458,472	2,556,811	2,659,083	2,765,446
6	Interest / Other Income	103,351	50,000	50,000	50,000	50,000	50,000	50,000	50,000
7									
8	Subtotal	$ 14,049,895	$ 14,888,760	$ 15,251,773	$ 15,009,598	$ 15,356,069	$ 15,711,360	$ 16,075,723	$ 16,449,418
9									
10	I/F Transfer - General Fund	212,216	482,453	26,615	-	-	-	-	-
11	I/F Transfer - Capital Fund	70,739	160,818	1,687,595	-	-	-	-	-
12	SRO Reimbursement - NPS	501,721	557,794	541,857	552,694	580,329	609,345	639,812	671,803
13									
14	Subtotal	$ 784,676	$ 1,201,065	$ 2,256,067	$ 552,694	$ 580,329	$ 609,345	$ 639,812	$ 671,803
15									
16	Total Revenue	$ 14,834,571	$ 16,089,824	$ 17,507,840	$ 15,562,292	$ 15,936,397	$ 16,320,705	$ 16,715,535	$ 17,121,221
17									
18	Expenditures:								
19	Salary / Benefits	$ 12,123,490	$ 11,901,245	$ 11,901,245	$ 11,892,887	$ 12,487,531	$ 13,111,908	$ 13,767,503	$ 14,455,878
20	Supplies/Materials	510,223	660,396	687,555	658,323	664,906	671,555	678,271	685,054
21	Services/Maintenance	263,333	282,661	294,142	271,406	274,120	276,861	279,630	282,426
22	Internal Service	432,761	527,525	527,525	512,188	522,432	532,881	543,539	554,410
23	Capital Equipment	943,895	325,432	1,687,595	775,910	-	-	-	-
24	Capital Projects	-	-	-		-	-	-	-
25	Bond Project - '16 Issue	685,410	-	71,358	-	-	-	-	-
26	Debt Service	2,384,009	2,392,565	2,392,565	980,402	-	-	-	-
27									
28	Subtotal	$ 17,343,121	$ 16,089,824	$ 17,561,985	$ 15,091,116	$ 13,948,989	$ 14,593,205	$ 15,268,943	$ 15,977,768
29									
30	Audit Adjustments	67,149	-	-	-	-	-	-	-
31	I/F Transfer - Risk Fund				323,816	297,673	356,554	413,687	474,497
32									
33	Subtotal	$ 67,149	$ -	$ -	$ 323,816	$ 297,673	$ 356,554	$ 413,687	$ 474,497
34									
35	Total Expenditures	$ 17,410,270	$ 16,089,824	$ 17,561,985	$ 15,414,932	$ 14,246,662	$ 14,949,759	$ 15,682,630	$ 16,452,265
36									
37	Net Expenditures	$ 17,410,270	$ 16,089,824	$ 17,561,985	$ 15,414,932	$ 14,246,662	$ 14,949,759	$ 15,682,630	$ 16,452,265
38									
39	Net Difference	$ (2,575,699)	$ 0	$ (54,145)	$ 147,360	$ 1,689,735	$ 1,370,946	$ 1,032,905	$ 668,956
40									
41	Ending Fund Balance	$ 54,145	$ 0	$ 0	$ 147,360	$ 1,837,096	$ 3,208,041	$ 4,240,946	$ 4,909,903
42									
43	Reserves:								
44	Reserved for encumbrances	$ 1,474,320	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45	Reserve for Bond Proceeds - 16 Issue	1,498,396	-	1,427,038	-	-	-	-	-
46	Reserved for PSST activities	(2,918,571)	0	(1,427,038)	147,360	1,837,096	3,208,041	4,240,946	4,909,903
47									
48	Total Reserves	$ 54,145	$ 0	$ 0	$ 147,360	$ 1,837,096	$ 3,208,041	$ 4,240,946	$ 4,909,903

COMMUNITY DEVELOPMENT FUND
BUDGET
HIGHLIGHTS

Background

The Community Development Fund is a Special Revenue Fund established to account for the resources allocated to Community Development Block Grant (CDBG), the HOME Partnership Program, and other funds from the U.S. Department of Housing & Urban Development (HUD).

The Community Development Block Grant Program was established by Congress in the Community Development Act of 1974 to consolidate several Federal assistance programs into one "block grant" for the utilization of individual communities in solving community development problems. Funds are allocated annually on a formula basis to the City of Norman by the Department of Housing and Urban Development, the funding agency. As an entitlement city, Norman receives a funding allocation each year without having to compete against other cities. Once allocated, the funds remain available to the City until approved activities are completed. In 1995, Norman became an entitlement city for the HOME Program as well and therefore does not have to compete against other cities for funding.

The projects funded by the CDBG Program must meet the criteria of activities, which either primarily benefit low-to-moderate income people, or prevent or eliminate slums or blight. The four major categories of eligible activities are: (1) neighborhood upgrading, conservation, and renewal; (2) housing assistance; (3) social and economic development for moderate- and low-income groups; and (4) activities in support of the other categories, including administration and planning. HOME projects are all housing with all beneficiaries in the low-to-moderate income range, as defined by federal regulations.

A total of $58,542,702 in CDBG-HOME Program Funds (CDBG - $44,026,952 and HOME - $14,515,750) has been allocated to the City of Norman since fiscal year 1975-1975 (FYE 76), through FYE 27. The FYE 27 budget includes entitlements grants of $969,715 (CDBG), and $425,788 (HOME).

FYE 27 Budget

Expenditures are accounted for based upon program and grant year. Any remaining funds are expected to be expended in FYE 27.

COMMUNITY DEVELOPMENT FUND (21)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	B
		FYE 25 ACTUAL	FYE 26 PRELIMINARY	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PRELIMINARY
1	Beginning Fund Balance	$2,428,155	$ 2,828,155	$2,828,155	$4,305,378	$ 4,305,378
2						
3	Revenues					
4	Other Revenues	$ 6,003	$ -	$ -	$ -	$ -
5	Grant Revenue	778,041	944,814	984,443	1,710,116	969,715
6	Home Grant Revenue	69,886	390,065	441,286	1,779,114	425,788
7	Emergency Shelter	-	-	-	-	-
8	CDBG_CV	50,202	-	-	30,417	-
9	CDBG_CV2	(7,606)	-	-	-	-
10	COC Planning Grant	-	-	-	-	-
11	ARPA				1,539,064	
12	Pro Housing Grant				1,200,000	
13	I/F Transf - Capital	400,000	-	-	-	-
14	I/F Transf - General Fund	800,000				
15						
16	Total Revenue	$2,096,526	$ 1,334,879	$1,425,729	$6,258,711	$ 1,395,503
17						
18	Expenditures					
19	Community Development 18	$ -	-	-	$ -	-
20	Community Development 19	-			-	
21	Community Development 20	31,801			171,143	
22	Community Development 21	-	-	-	2,698	-
23	Community Development 22	8,518			11,482	
24	CDBG Public Svs 22	-				
25	CDBG Housing 22	65,437			-	
26	Community Development 23	-	-	-	60,000	-
27	CDBG Public Svs 23	-	-	-	32,816	-
28	CDBG Housing 23	-	-	-		-
29	FY16 Home Grant	-	-	-	-	-
30	Community Development 24	-			-	
31	CDBG Housing 24	50,327			13,358	
32	CDBG Public Svs 24	-				
33	Community Development 25	133,818	-	-	140,300	-
34	CDBG Housing 25	433,313	-	-	62,020	-
35	CDBG Public Svs 25	40,602	-	-	24,923	-
36	CDBG Neighborhood Initiatives 2	6,598	-	-	206,933	-
37	Community Development 26		326,040	328,040	328,040	-
38	CDBG Housing 26		506,312	538,403	538,403	-
39	CDBG Public Svs 26		55,000	58,000	58,000	-
40	CDBG Neighborhood Initiatives 26		57,462	60,000	60,000	-
41	Community Development 27					193,125
42	CDBG Housing 27					651,590
43	CDBG Public Svs 27					65,000
44	CDBG Neighborhood Initiatives 27					60,000
45	FY20 Home Grant	-	-	-	25,561	-
46	FY21 Home Grant	-			-	
47	FY22 Home Grant	19,735			297,478	
48	FY23 Home Grant	12,356	-	-	335,959	-
49	FY24 Home Grant	-			373,765	
50	FY25 Home Grant	15,000	-	-	305,065	-
51	FY26 Home Grant		390,065	441,286	441,286	-
52	FY27 Home Grant					425,788
43	Emergency Shelter Grant	-	-	-		-
54	Accruals/Adjustments	(875,109)	-	-	-	-
55	COC Planning Grant	-	-	-	-	-
56	CDBG-CV	33,306	-	-	30,417	-
57	CDBG-CV2	-				
58	Pro Housing Grant	-			1,200,000	
59	ARPA	20,150			1,539,064	
60						
61	Subtotal	$ (4,148)	$ 1,334,879	$1,425,729	$6,258,711	$ 1,395,503
62	I/F Transf - Capital	223,451	0	0	-	0
63						
64	Total Expenditures	$ 219,303	$ 1,334,879	$1,425,729	$6,258,711	$ 1,395,503
65						
66	Net Difference	$1,877,223	$ -	$ -	$ -	$ -
67						
68	Ending Fund Balance	$4,305,378	$ 2,828,155	$2,828,155	$4,305,378	$ 4,305,378
69						
70	Reserves:					
71	Reserve for Contingency	4,305,378	2,828,155	2,828,155	4,305,378	4,305,378
72						
73	Total Reserves	4,305,378	2,828,155	2,828,155	4,305,378	4,305,378

SPECIAL GRANTS FUND
BUDGET
HIGHLIGHTS

Background

The Special Grants Fund (a special revenue fund) is used to account for the proceeds of governmental grants or specific revenue sources (other than grants applicable to enterprise fund activities, or major capital projects) that are legally restricted to expenditure for specified purposes.

Opioid Settlement Grant - The City is expected to receive a total of $4,477,390.16 in funding from the Oklahoma Opioid Distributor Settlement over the eighteen (18) year payout schedule created under the Distributor Settlement Agreement. To date, the City has received $1,164,638.07 of this funding. In FYE 2027, $247,647 of these funds are programmed to fund a Community Services Manager, a Community Outreach Social Worker, and a Social Work Intern.

During the fiscal year, the City will continue to pursue appropriate grant opportunities. While it is anticipated that some additional grant funds will become available, and any applicable grants would be accounted for in the Special Grants Fund, the uncertain nature and amounts of the grants do not allow them to be budgeted.

SPECIAL GRANTS FUND (22)
STATEMENT OF REVENUES AND EXPENDITURES

		A	D	E	C	D
		FYE 25 ACTUAL	FYE 26 PRELIMINARY	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PRELIMINARY
1	Beginning Fund Balance	$ 4,485,128	$ 7,859,229	$7,859,229	$ 9,282,123	$ 9,282,123
2						
3	Revenues					
5	County Court DUI Fines	11,871	23,036	23,036	19,500	-
6	SHPO/CLG Grant	17,844	-	-	10,114	-
8	Misc. Police Grants	6,000	-	-	51,612	-
9	Homeland Security	473,019	-	-	126,981	-
10	Traffic & Alcohol Enforcement	43,711	-	-	60,000	-
11	Jag Grant	73,074	-	-	19,759	-
12	FEMA Reimbursements	(110,283)	-	-	-	-
14	ACOG Fleet Conversion	706,222	-	-	1,871,259	-
18	FTA Grant - Elec Bus	(988)			1,957,395	
20	Wash Facility ARPA	11,031			25,759	
21	Imhoff Creek Stabilization - ARPA	49,030			-	
22	Boyd SW - ARPA	12,114			1,926,391	
23	I/F Transf - Capital	4,121,601	-	-	-	-
25	Other Revenue/audit accruals	525,000	-	-	-	-
26	Traffic Control	16,000			398,548	
27	VOCA Grant	20,760	-	-	1,297	-
57	Stormwater Quality Grant				2,662,835	
28	Affordable Housing ARPA	1,000,000			4,500,000	
29	ECOC - ARPA	4,471,686			78,899	
30	Social Services - ARPA	107,755			8,770	
31	Opioid Abatement Grants	1,354,638			792,162	
32	Safe Oklahoma Grants	47,612				
33	Environmental Services Grant				11,000	
34	Misty Lake Dam Grant				747,500	
35	FHWA Grant					1,250,000
36	Interest income	323,561			-	
37						
38	Subtotal	$13,281,258	$ 23,036	$ 23,036	$15,269,781	$ 1,250,000
39						
40	Total Revenue	$13,281,258	$ 23,036	$ 23,036	$15,269,781	$ 1,250,000
41						
42	Expenditures					
43	DUI Enforcement	$ 2,658	$ 23,036	$ 23,036	$ 19,500	$ -
44	SHPO/CLG Grant	17,844	-	-	10,114	-
45	Misc. Police Grants	9,170	-	-	51,612	-
46	Homeland Security	473,019	-	-	126,981	-
48	Traffic & Alcohol Enforcement	43,711	-	-	60,000	-
49	Audit Adj/Encumbrances	(222,554)	-	-		-
50	Jag Grant	67,304	-	-	19,759	-
53	Traffic Control	16,000	-	-	398,548	-
54	ACOG Fleet Conversion	706,222	-	-	1,871,259	-
55	FTA Grant - Elec Bus	776,714			1,957,395	
57	Transit ARPA Grant	18,080			25,759	
60	Imhoff Creek Stabilization ARPA	40,097			-	
61	Boyd SW - ARPA	12,114			1,926,391	
63	Emergency Management Grant	9,962	-	-		-
65	Firehouse Art Center Grant	25,000	-	-		-
67	VOCA Grant	15,757	-	-	1,297	-
68	Stormwater Quality Grant				2,662,835	
70	ECOC - ARPA	3,870,715			78,899	
73	Affordable Housing ARPA	1,000,000			4,500,000	
74	Social Services ARPA	110,255			8,770	
77	Opioid Abatement Grants	229,471			792,162	247,647
78	Environmental Services Grant				11,000	
79	Misty Lake Dam Grant				747,500	
81	FHWA Grant Cost Administration					1,250,000
82						
83	Subtotal	$ 7,221,539	$ 23,036	$ 23,036	$15,269,781	$ 1,497,647
84	I/F Transf - Capital	1,248,019	-	-	-	-
85	I/F Transf - General Fund	14,705				
86						
87	Total Expenditures	$ 8,484,263	$ 23,036	$ 23,036	$15,269,781	$ 1,497,647
88						
89	Net Difference	$ 4,796,995	$ -	$ -	$ -	$ (247,647)
90						
91	Ending Fund Balance	$ 9,282,123	$ 7,859,229	$7,859,229	$ 9,282,123	$ 9,034,476
92						
93	Reserved for County DUI Program	$ 9,213	$ 388,937	$ 15,077	$ 9,213	$ 388,937
94	Unreserved	4,801,224	7,470,292	7,844,152	9,272,910	8,645,539
95						
96	Total Reserves	$ 9,282,123	$ 7,859,229	$7,859,229	$ 9,282,123	$ 9,034,476

ROOM TAX FUND
BUDGET
HIGHLIGHTS

Background

The Room Tax Fund is a Special Revenue Fund established to account for a tax on the gross revenues of hotel and motel establishments. According to Ordinance Number O-7980-58, which was passed in May 1980, the revenues are to be set aside and "used exclusively for the purpose of encouraging, promoting and fostering the convention and tourism development of the City of Norman. Uses in parks development and in promotion of arts and humanities are thus contemplated." Voters approved an increase to the room tax rate from 4% to 5% on April 2, 2013, from 5% to 8% on May 9, 2023, and from 8% to 10% on April 7, 2026.

The following formula was devised for the distribution of the 10% Room Tax revenue:

Administration Fee (City of Norman):	4% of Revenue
Parks Development (City of Norman):	25% of Revenue
Arts & Humanities (Norman Arts Council):	25% of Revenue
Convention & Tourism (Norman Convention & Visitors Bureau):	50% of Revenue

The City has authorized agreements between the Norman Arts Council, the Norman Convention and Visitors Bureau, and the City of Norman for the purpose of administering the proceeds of the distribution formula. Among the programs funded by the Room Tax are convention promotion activities, which have attracted major new hotels to the City; improvements to Norman's six community parks; public artwork; and annual festivals including: Jazz in June, Chocolate Festival, Medieval Fair, and the Norman Music Festival (live alternative rock, Latin, hip-hop, spoken word and other genre). Norman, the "City of Festivals", is widely recognized for its cultural activities, which are underwritten by the Room Tax.

Special Revenue Fund Financial Policies

Special Revenue Funds account for revenues that have been specifically identified and segregated to be used for special and specific purposes. An operating reserve of 8% of the annual operating cost is targeted for the Room Tax Fund, segregated for each of the three purposes of the Room Tax Funds (Convention and Tourism; Park Development; and Arts and Humanities).

FYE 27 Budget

Revenues from the 10% tax are projected to be $5,178,422, a 31% increase from estimated collections for FYE 26. In FYE 15, Council directed the administrative cost increase from 3% to 5%. This amount was reduced to 4% in FYE 18 due to budgetary constraints.

Expenditures in FYE 27 are based upon a pro rata share of the estimated revenue, as summarized below:

	FYE 2027
	Revenue
	5,180,922
Administrative Fee - 4%	$ 207,237
Arts & Humanities - 25%	1,243,421
Parks Development - 25%	433,306
Convention & Tourism - 50%	2,486,842
	$4,370,806

In FYE 22, bond proceeds of $3,882,000 were authorized by the Norman Municipal Authority (NMA) Trustees and Council to finance part of the Young Family Athletic Center (YFAC). The debt service payments come from the Parks Development share of the room tax revenue.

There are no capital projects scheduled in the Room Tax fund for FYE 27.

Five Year Outlook

Over the next five years, projected operating revenue of $27,505,446 will be available through this program to support convention, tourism, arts and humanities and parks development in the City of Norman.

ROOM TAX FUND (23)
STATEMENT OF REVENUE AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$1,179,144	$ 433,893	$1,026,492	$ 894,939	$ 1,705,055	$ 2,550,864	$ 3,434,656	$ 4,355,742
2									
3	Revenues								
4	Taxes	$4,218,919	$3,947,369	$3,947,369	$ 5,178,422	$ 5,333,775	$ 5,493,788	$ 5,658,602	$ 5,828,360
5	Interest/Investment Income	42,868	2,500	2,500	2,500	2,500	2,500	2,500	2,500
6	I/F Transf - Parkland Fund	29,240	-	-	-	-	-	-	-
7									
8	Total Operating Revenues	$4,291,027	$3,949,869	$3,949,869	$ 5,180,922	$ 5,336,275	$ 5,496,288	$ 5,661,102	$ 5,830,860
9									
10	Expenditures								
11	Administration	$ 161,725	$ 157,895	$ 157,895	$ 207,237	$ 213,451	$ 219,852	$ 226,444	$ 233,234
12	Arts & Humanities	942,500	1,000,000	1,000,000	1,243,421	1,280,706	1,319,109	1,358,664	1,399,406
13	Parks Capital Projects	624,195	-	245,332	-	-	-	-	-
14	Conventions/Visitor Bureau	2,119,688	2,070,000	2,246,641	2,486,842	2,561,412	2,638,218	2,717,329	2,798,813
15	I/F Transf - Norman Forward Fund	-		-					
16	Debt Service - 2021 Note	429,391	431,554	431,554	433,306	434,897	435,317	437,578	439,649
17	Carryover Encumbrances/Audit Adj.	166,180	-	-	-	-	-	-	-
18									
19	Total Expenditures	$4,443,679	$3,659,449	$4,081,422	$ 4,370,806	$ 4,490,466	$ 4,612,496	$ 4,740,015	$ 4,871,102
20									
21									
22	Net Difference	$ (152,652)	$ 290,420	$ (131,553)	$ 810,116	$ 845,809	$ 883,792	$ 921,087	$ 959,758
23									
24	Ending Fund Balance	$1,026,492	$ 724,313	$ 894,939	$ 1,705,055	$ 2,550,864	$ 3,434,656	$ 4,355,742	$ 5,315,500
25									
26	Reserves:								
27	Reserved for Administration	$ (2,019)	$ (11,083)	$ (1,919)	$ (1,919)	$ (1,919)	$ (1,919)	$ (1,919)	$ (1,919)
28	Reserved for Arts & Humanities	270,635	95,610	218,604	218,604	218,604	218,604	218,604	218,604
29	Reserved for Parks & Rec.	25,962	710,235	(58,444)	751,672	1,597,481	2,481,272	3,402,359	4,362,116
30	Reserved for Conv. & Tourism	731,914	(70,448)	736,698	736,699	736,699	736,699	736,698	736,698
31									
32	Total Reserves	$1,026,492	$ 724,313	$ 894,939	$ 1,705,055	$ 2,550,864	$ 3,434,656	$ 4,355,742	$ 5,315,500

NACB
NORMAN ARTS COUNCIL
FISCAL YEAR ENDING JUNE 30, 2027 BUDGET DRAFT

INCOME:

Norman Arts Council Share of City Room Tax Funds	$1,243,421
Donations	26,000
Fundraising	75,000
Foundation/ Grant Income	49,589
Artwalk Vendor Fees/Gallery Sales	23,000
Interest	11,000
TOTAL INCOME	**$1,428,010**

EXPENSES:

Arts Grants: (45%)	$639,028
Subtotal	**639,028**

Norman Arts Council Hotel/Motel Administration: (39%) (estimate of spread of expenses)

Executive Director's Operations Budget	39,302
Payroll	308,186
Insurance	8,000
Communications	6,500
Education (Professional Development)	7,500
Fees and Services (Bank charges, Dues, Legal/accounting, Meetings, Postage)	76,500
Printing (Equipment rental-RK Black)	2,500
Rent	60,000
Consultant	35,000
Fundraising	8,500
Office Supplies	5,500
Subtotal	**557,488**

Norman Arts Council Programs: (11%)

Second Friday	5,000
CARY Grants	20,000
50th Anniversary	4,000
Arts Education: Youth scholarships, Travel Scholarships	77,330
Public Art	95,000
MAINSITE Gallery Exhibits	30,800
Subtotal	**232,130**

Norman Arts Council Marketing (7%)

NAC Marketing/Development Expenses	20,000
KGOU Advertising for Arts Orgs	5,000
Subtotal	**25,000**

TOTAL EXPENSES **$1,453,646**

NORMAN CONVENTION & VISITORS BUREAU
FISCAL YEAR ENDING 2027 BUDGET

INCOME:	
Convention & Visitors Bureau/Sports Commission Share of City Room Tax Fund	$2,486,842
Advertising Income	40,000
Special Events	211,000
Rental Income	36,000
Interest	48,000
Souvenirs	5,360
TOTAL INCOME:	**$ 2,827,202**
EXPENSES:	
Consumer Advertising / Marketing	$ 927,081
Conference, Sports, and Groups Marketing	763,765
Venue Improvement Fund	150,000
Operations	370,325
Retail Center	10,000
Leisure Trade Shows	10,000
Convention Services	13,000
Personnel:	547,281
Executive Director	
Communications Manager	
Sales Manager	
Sales Manager	
Visitor Services Specialist	
Sports Commission	
Intern	
Special Events	25,000
Public Relations	10,750
TOTAL EXPENSES	**$2,827,202**

YOUNG FAMILY ATHLETIC CENTER FUND
BUDGET
HIGHLIGHTS

Background

The Young Family Athletic Center (YFAC) Fund is a Special Revenue Fund used to account for the resources used to operate the 122,000 square foot athletic facility built on a 12-acre site on the north side of Norman in 2023. The aquatic portion of the facility features two pools: an 8-lane 25-yard competition pool, and a 4-lane 25-meter recreation pool, and the multi-sport gymnasium portion of the facility houses 8 basketball courts and 12 volleyball courts which overlay the basketball courts.

Other YFAC amenities include NMotion – a Norman Regional Health System sports and human performance center with physician clinics, as well as concessions, a small retail space, administrative offices, tournament and team breakout rooms, and public restrooms. The facility hosts national and local athletic tournaments and leagues, special events, and community programming.

The YFAC furthers the citizen-initiated Norman Forward mission to fund and create quality of life projects for the community. This center was in part made possible by a generous $4 million donation from the Trae Young Family Foundation.

A five-year financial forecast is found in this section. The purpose of a five-year forecast is to project existing conditions into the future, given certain assumptions, in order to determine future financial viability, to identify financial strengths and weaknesses, and to provide a base for remedial or supportive financial policy.

FYE 27 Budget

The Young Family Athletic Center opened its doors at the beginning of 2024. Program expenditure projections of $2,074,645 exceed projected revenues by $42,645 in FYE 27.

YOUNG FAMILY ATHLETIC CENTER FUND (24)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 37,302	$ 195,342	$ 48,221	$ 43,305	$ 660	$ (51,734)	$ (76,692)	$ (98,443)
2									
3	Revenues								
4	Memberships	$ 43,070	$ 200,000	$ 200,000	$ 110,000	$ 113,300	$ 116,699	$ 120,200	$ 123,806
5	Pool Passes	1,122	-	-	-	-	-	-	-
6	Gym Passes	29,681	75,000	75,000	55,000	56,650	58,350	60,101	61,904
7	Classes/Leagues	12,856	250,000	250,000	55,000	56,650	58,350	60,101	61,904
8	Gym Classes	62,500	-	-	80,000	82,400	84,872	87,418	90,041
9	Misc/Camp	-	275,000	275,000	-	-	-	-	-
10	Rental Pool	152,702	175,000	175,000	275,000	283,250	291,748	300,500	309,515
11	Rental Gym	337,501	-	-	510,000	525,300	541,059	557,291	574,010
12	Rental Misc	2,525	-	-	30,000	30,900	31,827	32,782	33,765
13	Tournament Pool	-	-	-	-	-	-	-	-
14	Tournament Gym	329,361	350,000	350,000	410,000	422,300	434,969	448,018	461,459
15	Concession Lease	42,448	150,000	150,000	-	-	-	-	-
16	Concession				400,000	412,000	424,360	437,091	450,204
17	Advertising	88,930	150,000	150,000	107,000	110,210	113,516	116,921	120,429
18	Misc Income	2,587	-	-	-	-	-	-	-
19									
20	Subtotal	$1,105,283	$1,625,000	$1,625,000	$ 2,032,000	$ 2,092,960	$ 2,155,750	$ 2,220,423	$ 2,287,037
21									
22	I/F Transf - General Fund	$ 302,089	$ -	$ -	$ -	$ -	$ 38,480	$ 54,123	$ 70,051
23	I/F Transf - Capital Fund	-	-	-	-	-	-	-	-
24									
25	Total Revenue	$1,407,372	$1,625,000	$1,625,000	$ 2,032,000	$ 2,092,960	$ 2,194,230	$ 2,274,546	$ 2,357,088
26									
27	Expenditures								
28	Salaries & Benefits	$ 862,482	$1,065,828	$1,040,828	$ 1,182,369	$ 1,241,487	$ 1,303,562	$ 1,368,740	$ 1,437,177
29	Supplies & Materials	84,859	69,250	89,250	232,000	234,320	236,663	239,030	241,420
30	Services & Maintenance	454,589	481,410	486,410	393,511	397,446	401,421	405,435	409,489
31	Internal Service	5,442	13,428	13,428	266,765	272,100	277,542	283,093	288,755
32	Capital Equipment	-	-	-	-	-	-	-	-
33	Capital Projects	-	-	-	-	-	-	-	-
34	Audit adjustments	(10,919)	-	-	-	-	-	-	-
35									
36	Subtotal	$1,396,453	$1,629,916	$1,629,916	$ 2,074,645	$ 2,145,354	$ 2,219,188	$ 2,296,298	$ 2,376,841
37									
38	I/F Transf - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	I/F Transf - Capital Fund	-		-					
40									
41	Total Expenditures	$1,396,453	$1,629,916	$1,629,916	$ 2,074,645	$ 2,145,354	$ 2,219,188	$ 2,296,298	$ 2,376,841
42									
43	Net Difference	$ 10,919	$ (4,916)	$ (4,916)	$ (42,645)	$ (52,394)	$ (24,958)	$ (21,752)	$ (19,753)
44									
45	Ending Fund Balance	$ 48,221	$ 190,426	$ 43,305	$ 660	$ (51,734)	$ (76,692)	$ (98,443)	$ (118,197)
46									
47	Reserves								
48		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
49	Unreserved	48,221	190,426	43,305	660	(51,734)	(76,692)	(98,443)	(118,197)
50									
51	Total Reserves	$ 48,221	$ 190,426	$ 43,305	$ 660	$ (51,734)	$ (76,692)	$ (98,443)	$ (118,197)

SEIZURES AND RESTITUTION FUND
BUDGET
HIGHLIGHTS

Background

The Seizures and Restitution Fund is a Special Revenue Fund used to account for the revenue available through property seizures resulting from criminal investigations.

There are three basic sources of revenue available, two of which are controlled by the Cleveland County District Attorney and one controlled by the U.S. Federal Government.

Property that is seized by local enforcement officers is ultimately disposed of by court rulings. The property, including cash, is remanded to the District Attorney if the case does not involve federal laws. The District Attorney disposes of the non-cash property through an auction and deposits the proceeds into a revolving account. Periodically, distributions are made from the revolving account to municipalities.

The Courts also require restitution by defendants to law enforcement agencies for costs associated with an investigation. The restitution is made directly to the City and placed into this Fund.

The Courts remand property and cash seized through Federal cases to the Federal Government. If local law enforcement officers were involved in the case, they may make application to the Federal Government to recover property to offset the cost of their investigation.

State and Federal statutes provide that monies derived from these sources will be used to support drug enforcement activities and other criminal investigations.

FYE 27 Budget

Available revenues ($831,348) from fund balance are projected to be drawn down for capital needs to be used in enforcement activities.

SEIZURES AND RESTITUTION FUND (25)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Restatement								
2	Beginning Fund Balance	$2,113,858	$1,138,439	$1,381,399	$ 1,137,688	$ 306,340	$ 306,840	$ 307,340	$ 307,840
3									
4	Revenues								
5	Federal Seizures & Restitutions	$ 28,012	$ -	$ 1,322	$ -	$ -	$ -	$ -	$ -
6	State Seizures & Restitutions	554,589	-	512,796	-	-	-	-	-
7	Interest/Investment Income	78,299	500	500	500	500	500	500	500
8									
9	Total Revenues	$ 660,900	$ 500	$ 514,618	$ 500	$ 500	$ 500	$ 500	$ 500
10									
11	Expenditures								
12	Audit Adjustments	$ 2,367	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Salaries & Benefits- State	-		-					
14	Supplies/Materials- State	-	-	-	-	-	-	-	-
15	Services/Maintenance- Federal	855	-	-	-	-	-	-	-
16	Services/Maintenance- State	-	30,000	30,000	97,000	-	-	-	-
17	Capital Equipment- State	1,133,982	728,329	728,329	734,848	-	-	-	-
18	Capital Equipment- Federal	256,155	-	-	-	-	-	-	-
19									
20	Total Expenditures	$1,393,359	$ 758,329	$ 758,329	$ 831,848	$ -	$ -	$ -	$ -
21									
22	Net Difference	$ (732,459)	$ (757,829)	$ (243,711)	$ (831,348)	$ 500	$ 500	$ 500	$ 500
23									
24	Ending Fund Balance	$1,381,399	$ 380,610	$1,137,688	$ 306,340	$ 306,840	$ 307,340	$ 307,840	$ 308,340
25									
26	Reserves								
27	Reserve for Federal Seizures	$ 199,325	$ 148,870	$ 200,647	$ 200,647	$ 200,647	$ 200,647	$ 200,647	$ 200,647
28	Reserve for State Seizures	1,182,074	231,740	937,041	(599,608)	(599,108)	(598,608)	(598,108)	(597,608)
29									
30	Total Reserves	$1,381,399	$ 380,610	$1,137,688	$ (398,961)	$ (398,461)	$ (397,961)	$ (397,461)	$ (396,961)

CLEET FUND
BUDGET
HIGHLIGHTS

Background

The Council on Law Enforcement Education and Training (CLEET) Fund is a Special Revenue Fund established to account for revenue derived by provision of State law, to be utilized for law enforcement education and training (Title 20 § 1313.2-1313.4).

State law provides that any person convicted of an offense punishable by a fine of $10 or more, or by incarceration, excluding parking and standing violations, or any person forfeiting bond when charged with such an offense, shall be ordered by the court to pay $10, as a separate penalty assessment.

As an “academy city”, the City of Norman has the authority to retain $2 of the $10 penalty assessment collected for police, court and prosecution training. All remaining funds collected are forwarded to CLEET. The City is authorized to keep a 2% administrative fee on the amount collected, which is deducted from the $2 portion retained by the City.

State law also requires that municipalities collect a Fingerprinting Fee in the amount of $10, which is to be collected and reported to the Oklahoma State Bureau of Investigation (OSBI). The moneys collected from the fingerprinting fee pays for the Automated Fingerprint Identification System (AFIS) managed by the OSBI. An administrative fee of $.08 on each $10 assessment is retained by the City.

State law also provides for the collection of the Forensic Science Improvement Assessment in the amount of $10, which is to be collected at the same time and in the same manner as set forth in paragraph two above. Moneys from this fee are for the OSBI and will be used to upgrade laboratory facilities, equipment and personnel. Municipal courts are authorized to retain 5% of the amount collected as an administrative fee.

In addition, state law provides for a fee assessment of $5 on marijuana and paraphernalia convictions to be collected and reported to the Bureau of Narcotics (BON) Drug Education Revolving Fund. These fees are to be collected at the same time and in the same manner as set forth in paragraph two above. Moneys from these fees are to be used for purposes relating to drug education and information in the State of Oklahoma. No administrative fee is provided.

In summary, a total of $30 is collected on each traffic and non-traffic conviction or forfeiture (except possession of marijuana/paraphernalia which are $35), and deposited into a special revenue account created for that purpose. The assessments are in addition to and not in substitution for other fines and penalties provided by law. The money retained by the City, is divided between administrative fees, police training, and court/prosecution training. The City is authorized to retain all interest accrued prior to the due date for deposits. The remainder of money collected is forwarded monthly by the Court Clerk to CLEET, OSBI, and the BON.

FYE 27 Budget

FYE 27 projected revenues are $31,525 with projected expenditures at $30,505, which uses $0 of reserves. This leaves a projected ending fund balance of $1,020.

CLEET FUND (26)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ -	$ -	$ -	$ -	$ 1,020	$ 2,040	$ 3,060	$ 4,080
2									
3	Revenues								
4	CLEET for Police Training	$ 19,307	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
5	CLEET for Court Training	1,453	2,000	2,000	1,525	1,525	1,525	1,525	1,525
6	Misc revenue	3	-	-	-	-	-	-	-
7	Transfer from GF	14,011	-	3,030	-	-	-	-	-
8									
9	Total Revenues	$ 34,774	$ 32,000	$ 35,030	$ 31,525	$ 31,525	$ 31,525	$ 31,525	$ 31,525
10									
11	Expenditures								
12	Police Training	$ 33,541	$ 29,005	$ 33,530	$ 29,005	$ 29,005	$ 29,005	$ 29,005	$ 29,005
13	Court Training	1,233	1,500	1,500	1,500	1,500	1,500	1,500	1,500
14	Audit adjustments	-	-	-	-	-	-	-	-
15									
16	Total Expenditures	$ 34,774	$ 30,505	$ 35,030	$ 30,505	$ 30,505	$ 30,505	$ 30,505	$ 30,505
17									
18	Net Difference	$ -	$ 1,495	$ -	$ 1,020	$ 1,020	$ 1,020	$ 1,020	$ 1,020
19									
20	Ending Fund Balance	$ -	$ 1,495	$ -	$ 1,020	$ 2,040	$ 3,060	$ 4,080	$ 5,100
21									
22	Reserves								
23	Reserve for Police Training	$ (11,262)	$ (10,547)	$ (11,762)	$ (10,767)	$ (9,772)	$ (8,777)	$ (7,782)	$ (6,787)
24	Reserve for Court Training	11,262	12,042	11,762	11,787	11,812	11,837	11,862	11,887
25									
26	Total Reserves	$ -	$ 1,495	$ -	$ 1,020	$ 2,040	$ 3,060	$ 4,080	$ 5,100

PUBLIC TRANSPORTATION FUND
BUDGET
HIGHLIGHTS

Background

The Public Transportation and Parking Fund is a Special Revenue Fund established to account for revenue to fund operations, maintenance, and other expenses associated with the City of Norman's public transportation system. Revenue is derived from grants from the Federal Transit Administration (FTA) and the Oklahoma Department of Transportation; the Public Transit Sales Tax; advertising; and a contribution from the Norman Regional Health System.

On July 30, 2019, City Council passed Resolution R-1920-20 that established the Public Transportation and Parking Fund. The creation of the fund was performed during a transition period of the City public transit operations and assets from the University of Oklahoma to the City of Norman.

FYE 27 Budget

Projected revenues for FYE 27 include $3,148,921 in sales tax, and $2,980,903 in grant revenue from the Federal Transit Administration. FYE 27 expenditures are budgeted at $6,492,816 including $5,255,308 for Services and Maintenance, which includes contract fees paid to EMBARK for the operation of the bus system.

PUBLIC TRANSPORTATION FUND (27)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 482,733	$ (90,000)	$ 1,087,229	$ -	$ 596,835	$ 970,264	$ 1,349,302	$ 1,734,208
2									
3	Revenues								
4	Fare Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Advertising Fees	12,641	12,000	12,000	12,000	12,000	12,000	12,000	12,000
6	Grant Revenue - FTA	3,689,741	2,882,112	2,882,112	2,980,903	2,980,903	2,980,903	2,980,903	2,980,903
7	Grant Revenue - ODOT PTRF	291,195	207,400	207,400	228,986	207,400	207,400	207,400	207,400
8	Grant Revenue - Other	100,000		-					
9	Sales Tax	2,961,937	3,232,194	3,232,194	3,148,921	3,211,899	3,276,137	3,341,660	3,408,493
10	Use Tax	524,699	491,539	491,539	511,201	531,649	552,915	575,031	598,032
11	Parking Fees	165,791	210,090	210,090	182,640	186,293	190,019	193,819	197,695
12	Misc	245,229	181,477	181,477	25,000	50,000	50,000	50,000	50,000
13	Interest Income	62,633	-	-	-	-	-	-	-
14									
15	Subtotal	$ 8,053,866	$ 7,216,812	$ 7,216,812	$ 7,089,651	$ 7,180,144	$ 7,269,374	$ 7,360,813	$ 7,454,524
16									
17	I/F Transf - General Fund	$ -	$ -	$ -	$ -	$ 384,939	$ 402,811	$ 421,503	$ 441,081
18	I/F Transf - Capital Fund	-	-	250,938	-	-	-	-	-
19	I/F Transf - Risk Fund	10,047							
20									
21	Total Revenue	$ 8,063,913	$ 7,216,812	$ 7,467,750	$ 7,089,651	$ 7,565,083	$ 7,672,185	$ 7,782,316	$ 7,895,605
22									
23	Expenditures								
24	Salaries & Benefits	$ 841,275	$ 898,686	$ 898,686	$ 825,969	$ 867,267	$ 910,631	$ 956,162	$ 1,003,970
25	Supplies & Materials	392,321	352,251	362,332	324,541	327,786	331,064	334,375	337,719
26	Services & Maintenance	5,648,044	5,797,659	6,198,571	5,255,308	5,307,861	5,360,940	5,414,549	5,468,695
27	Internal Service	49,376	61,267	61,417	86,998	88,738	90,513	92,323	94,169
28	Capital Equipment	392,945	15,000	836,616	-	600,000	600,000	600,000	600,000
29	Capital Projects	-	-	197,357	-	-	-	-	-
30	Audit adjustments	(360,701)	-	-	-	-	-	-	-
31									
32	Subtotal	$ 6,963,260	$ 7,124,863	$ 8,554,979	$ 6,492,816	$ 7,191,653	$ 7,293,148	$ 7,397,409	$ 7,504,553
33									
34	I/F Transf - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	I/F Transf - Capital Fund	$ 496,157		$ -					
36									
37	Total Expenditures	$ 7,459,417	$ 7,124,863	$ 8,554,979	$ 6,492,816	$ 7,191,653	$ 7,293,148	$ 7,397,409	$ 7,504,553
38									
39	Net Difference	$ 604,496	$ 91,949	$ (1,087,229)	$ 596,835	$ 373,430	$ 379,037	$ 384,907	$ 391,052
40									
41	Ending Fund Balance	$ 1,087,229	$ 1,949	$ -	$ 596,835	$ 970,264	$ 1,349,302	$ 1,734,208	$ 2,125,260
42									
43	Reserves								
44	Reserved for Transit	$ 990,144	$ (267,906)	$ (229,863)	$ 264,736	$ 532,278	$ 801,701	$ 1,073,193	$ 1,346,954
45	Reserved for Parking	97,085	269,855	229,863	332,099	437,987	547,601	661,016	778,306
46									
47	Total Reserves	$ 1,087,229	$ 1,949	$ -	$ 596,835	$ 970,264	$ 1,349,302	$ 1,734,208	$ 2,125,260

ART IN PUBLIC PLACES FUND
BUDGET
HIGHLIGHTS

Background

The Art in Public Places Fund is a Special Revenue Fund established to account for revenue derived from citizen donations as a means to fund the acquisition of works of art by the City of Norman and to provide for the maintenance and repair of the works of art in the collection.

On August 28, 2007, City Council passed Ordinance O-0708-5 that established the Public Arts Board and the Art in Public Places Fund. The ordinance also set up the mechanism by which City of Norman utility service customers can opt to donate money to the Art in Public Places Fund by including an additional amount of money in their payment.

The Public Arts Board reports to the Norman Arts Council, who will be charged with expending monies in the Art in Public Places Fund.

FYE 27 Budget

FYE 27 projected revenues are $16,000. The Norman Arts Council manages donations to the Public Arts Fund on behalf of the City of Norman. Projects like Artful Inlets and the Artist Designed Bike Racks are just two examples of the way these funds are used (see pictures below). The fund has collected $156,196 in contributions since the beginning of FYE 08.

ART IN PUBLIC PLACES FUND (28)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 1,148	$ 1,148	$ 819	$ 819	$ 819	$ 819	$ 819	$ 819
2									
3	Revenues								
4	Citizen Donations	$ 4,951	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000
5	Interest income	80	-	-	-	-	-	-	-
6									
7	Total Revenues	$ 5,031	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000
8									
9	Expenditures								
10	Audit adjustments/encumb	$ 2		$ -					
11	Payment to Arts Board	5,358	16,000	16,000	16,000	16,000	16,000	16,000	16,000
12									
13	Total Expenditures	$ 5,360	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000
14									
15	Net Difference	$ (329)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16									
17	Ending Fund Balance	$ 819	$ 1,148	$ 819	$ 819	$ 819	$ 819	$ 819	$ 819

WESTWOOD PARK FUND
BUDGET
HIGHLIGHTS

Background

The Westwood Park Fund is a Special Revenue Fund established to account for the resources used to operate an 18-hole municipal golf course, 18-court municipal tennis center and municipal aquatic center.

The Norman Municipal Authority (NMA) was created in 1965 for the purpose of issuing revenue bonds for the construction of the 18-hole municipal golf course and swimming pool. The original bonds were retired as of July 1, 1993. A bond issue of $2,315,000 was issued in May 2002 to fund renovations to the golf course approved by Council NMA in the Westwood Master Plan. Revenue from the Park Capital Improvement portion of the Room Tax was pledged to secure the bonded debt, and these revenues were transferred to the Westwood Fund to pay annual debt service. These bonds were retired in FYE 22.

A five-year financial forecast is found in this section. The purpose of a five-year forecast is to project existing conditions into the future, given certain assumptions, to determine future financial viability, to identify financial strengths and weaknesses, and to provide a base for remedial or supportive financial policy.

FYE 27 Budget

Statement of Revenues and Expenditures

Revenues for Westwood Golf Course are estimated based on actual current experience in green fees and projected aquatic and tennis center revenue.

Projections for the swimming pool are based upon line-item analysis. All line items have been reviewed on multiple occasions by department staff, Finance Department staff and the City Manager.

Reserve Policy

Special Revenue Funds have no reserve requirements due to their dependence on General Fund support.

Five Year Outlook

Fees and charges, and service levels will continue to be monitored for adequacy and competitiveness to make needed capital improvements and meet all reserve requirements. Fee levels for use of Westwood Pool and Tennis have been re-set to reflect the expanded operations in the newly constructed facilities.

Summary

Significant effort will continue to be made to address the financial viability of this fund, to adequately structure rates to recover cost of service, and to explore other options for funding the ongoing concerns of the Fund.

WESTWOOD PARK FUND (29)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 178,044	$ 182,236	$ 186,662	$ 260,968	$ 523,561	$ 752,219	$ 943,713	$ 1,090,277
2									
3	Operating Revenues:								
4	Enterprise Fund Fees/Chgs	$ 2,484,644	$ 2,855,500	$ 2,855,500	$ 2,963,000	$ 3,022,260	$ 3,082,705	$ 3,144,359	$ 3,207,246
5	Service Fees/Chgs	-	-	-	-	-	-	-	-
6									
7	Total Operating Revenues	$ 2,484,644	$ 2,855,500	$ 2,855,500	$ 2,963,000	$ 3,022,260	$ 3,082,705	$ 3,144,359	$ 3,207,246
8									
9	Operating Expenditures:								
10	Salaries and Benefits	$ 1,832,805	$ 1,824,406	$ 1,824,406	$ 1,701,668	$ 1,786,751	$ 1,876,089	$ 1,969,893	$ 2,068,388
11	Supplies and Materials	626,383	606,504	611,259	577,693	583,470	589,305	595,198	601,150
12	Services/Maintenance	451,033	365,100	390,533	431,551	435,867	440,226	444,628	449,074
13	Internal Service Fund Chgs	79,254	80,706	80,706	119,365	121,752	124,187	126,671	129,204
14	Cost Allocation Charges	-	-	-	-	-	-	-	-
15	Employee Turnover Savings	-	(41,605)	(41,605)	(43,685)	(45,869)	(48,048)	(48,048)	(48,048)
16	Supplies & Mat'l Savings		(41,605)	(41,605)	(43,685)	(45,869)	(48,048)	(48,048)	(48,048)
17									
18	Total Operating Expenditures	$ 2,989,475	$ 2,793,506	$ 2,823,694	$ 2,742,907	$ 2,836,102	$ 2,933,711	$ 3,040,294	$ 3,151,720
19									
20	Net Operating Revenue	$ (504,831)	$ 61,994	$ 31,806	$ 220,093	$ 186,158	$ 148,994	$ 104,065	$ 55,526
21									
22	Other Revenues:								
23	I/F Transf - Capital Fund - Golf	$ 38,822	$ 95,986	$ 155,666	$ 104,069	$ 61,500	$ 61,500	$ 61,500	$ 61,500
26	I/F Transf - General Fund	447,043	-	-	-	-	-	-	76,482
27	I/F Transf - Norman Forward Fund	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
28	Interest Income	14,088	7,500	7,500	7,500	7,500	7,500	7,500	7,500
29	Misc. revenue	930	-	-	-	-	-	-	-
30									
31	Total Other Revenues	$ 535,883	$ 138,486	$ 198,166	$ 146,569	$ 104,000	$ 104,000	$ 104,000	$ 180,482
32									
34	Other Expenditures:								
35	Audit Accruals/Adj/encumbrances	(16,388)							
36	Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	Capital Projects-GOLF	2,881	-	46,877	-	-	-	-	-
38	Capital Equipment-GOLF	22,790	53,896	54,486	62,069	19,500	19,500	19,500	19,500
39	Capital Equipment - Golf Carts	-	42,000	42,000	42,000	42,000	42,000	42,000	42,000
40	Capital Equipment - Pool	13,151	-	12,303	-	-	-	-	-
41	Capital Equipment - Concessions			-					
42	I/F Transf - Room Tax	-							
43									
44	Total Other Expenditures	$ 22,434	$ 95,896	$ 155,666	$ 104,069	$ 61,500	$ 61,500	$ 61,500	$ 61,500
45									
46	Net Revenues (Expenditures)	$ 8,618	$ 104,584	$ 74,306	$ 262,593	$ 228,658	$ 191,494	$ 146,565	$ 174,508
47									
48	Ending Fund Balance	$ 186,662	$ 286,820	$ 260,968	$ 523,561	$ 752,219	$ 943,713	$ 1,090,277	$ 1,264,785
49									
50	Reserves								
51	Reserve for Operations	$ 239,158	$ 223,480	$ 225,896	$ 219,433	$ 226,888	$ 234,697	$ 243,224	$ 252,138
52	Reserve for Pool Capital Replacement	257,771	78,940	292,771	327,771	362,771	397,771	432,771	467,771
53	Reserve for Capital Project	70,014	72,142	70,014	61,500	61,500	61,500	61,500	61,500
54	Reserve (Deficit)	(380,281)	(87,742)	(327,713)	(85,143)	101,060	249,745	352,782	483,376
55									
56	Total Reserves	$ 186,662	$ 286,820	$ 260,968	$ 523,561	$ 752,219	$ 943,713	$ 1,090,277	$ 1,264,785

WATER FUND
BUDGET
HIGHLIGHTS

Background

The Water Fund is an enterprise fund established to account for the resources utilized to treat and supply water to the customers of the City of Norman. Water is supplied from Lake Thunderbird that is owned by the Central Oklahoma Master Conservancy District (COMCD) and by water wells that are owned by the City. The cities of Del City, Midwest City and Norman created the COMCD for the purpose of creating a water supply. The City annually pays a reclamation charge to the District as the City's share of debt retirement for construction of the lake. The City also pays a pro rata share of the cost to operate the District. There are approximately 657 miles of water mains in the City. The City operates a treatment plant whose capacity for treating water is 17 million gallons per day / peak day and as of March 2025, serves an average of 43,500 customers.

FYE 27 Budget

Statement of Revenues and Expenditures

The Norman Water Utility has a highly progressive residential rate structure, designed to encourage conservation of water resources. Current monthly residential water rates are as follows:

$10.90 Base Fee
$3.46 per thousand for 0 – 5,000 gallons
$4.50 per thousand gallons for 5,001 to 15,000 gallons
$6.75 per thousand gallons for 15,001 to 20,000 gallons
$9.51 per thousand gallons in excess of 20,001 gallons

Residential and commercial water rate increases were last approved by voters on June 13, 2023.

Revenue projections are based on historic collection patterns and a simple regression model using average rainfall as a predictor variable. Because of the extremely progressive nature of the Norman "inverted" water rate structure, Water Utility revenues are highly dependent on weather patterns, and can therefore fluctuate significantly.

The Water Utility has undertaken an aggressive capital improvement program to enhance the City's water supply and treatment systems, including expansion projects to the City's groundwater well supplies and improvements to waterlines to provide additional water supply (by constructing pipe connections to "blend" water from wells with water quality exceeding standards with water from wells that fall slightly short of standards).

This aggressive water capital project program will be financed through user fees and the Statewide Revolving Loan Fund of the Oklahoma Water Resources Board.

This water capital improvement program is the first of several steps to meet Norman's future water supply needs, suggested by the adopted Strategic Water Supply Plan. Future steps will include

reuse of wastewater through advanced treatment methods to be employed by the Norman Water Reclamation Utility, to supplement water supplied by Lake Thunderbird.

Additional water is supplied to Norman through a contract with the Oklahoma City Water Utilities Trust (OCWUT). Under this contract, available treated water is transported to Norman along a waterline located in northern Norman to supplement the water supplied by Norman's ground water and surface water facilities.

FYE 2027 expenditure projections are based on line-item analyses within the Water Division. Salary and benefit category expenditures are based on authorized staffing levels. The service and maintenance expenditure category includes increases in operating charges from the COMCD. All line items have been reviewed on multiple occasions by Department staff, Finance Department staff, and by the City Manager.

Reserve Policy

Enterprise funds by policy, reserve portions of fund balance as follows:

- Operating Reserve equal to 8% of the annual operating cost
- Capital Reserve equal to the annual average of the next 5-year capital expenditure plan

FYE 27 ending fund balance is projected to be $10,312,329 with a reserve surplus of $5,311,315. This fund balance is used for meeting the Fund's reserve requirements.

Transfer Policy

The amount of transfer from the Water Fund in support of the General Fund is based on a policy that provides for continuity in both funds. A transfer equal to 5% of Water Fund operating revenues returns to the General Fund an amount consistent with what non-governmental utilities provide in franchise fees.

Five Year Outlook

There are various factors, such as weather, population growth, average individual growth in usage, and changes in the mix of residential and commercial revenues that affect total water utility revenues from year to year. Therefore, a conservative approach was taken in projecting revenues due to the uncertainty of the net effect of these factors.

Summary

The Norman Utilities Authority and City Council have directed a policy through which Norman's water will be treated to levels which meet not only current environmental standards, but which provide for future treatment requirements and customer water quality demands.

WATER FUND (31)
STATEMENT OF REVENUES & EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 39,756,736	$ 8,644,380	$ 40,375,374	$ (797,610)	$ 10,312,329	$ 13,580,236	$ 22,425,051	$ 31,240,101
2									
3	Operating Revenues:								
4	Enterprise Fund Fees/Chgs	$ 28,900,653	$ 30,450,000	$ 30,450,000	$ 30,906,750	$ 31,370,351	$ 31,840,906	$ 32,318,520	$ 32,803,298
5	Connection Fee	708,606	865,946	865,946	883,265	900,930	918,949	937,328	956,074
6	Capital Improvement Charge	1,528,877	1,450,369	1,450,369	1,464,873	1,479,522	1,494,317	1,509,260	1,524,353
7	Cost Allocation	860,567	370,101	370,101	706,158	713,220	720,352	727,556	734,832
8									
9	Total Operating Revenues	$ 31,998,703	$ 33,136,416	$ 33,136,416	$ 33,961,046	$ 34,464,023	$ 34,974,524	$ 35,492,664	$ 36,018,557
10									
11	Operating Expenditures:								
12	Salaries / Benefits	$ 5,726,112	$ 5,889,459	$ 5,889,459	$ 6,644,572	$ 6,976,801	$ 7,325,641	$ 7,691,923	$ 8,076,519
13	Supplies / Materials	4,006,930	4,218,767	4,295,586	5,621,886	5,678,105	5,734,886	5,792,235	5,850,157
14	Services / Maintenance	2,526,321	3,411,563	3,479,581	3,811,348	3,849,461	3,887,956	3,926,836	3,966,104
15	Internal Services	446,154	525,951	525,951	522,076	532,518	543,168	554,031	565,112
16	Cost Allocations	2,212,309	2,359,729	2,359,729	1,666,241	1,682,903	1,699,732	1,716,730	1,733,897
17	Employee Turnover Savings		(88,342)	(88,342)	(99,669)	(104,652)	(109,885)	(115,379)	(121,148)
18									
19	Total Operating Expenditures	$ 14,917,826	$ 16,317,127	$ 16,461,964	$ 18,166,454	$ 18,615,136	$ 19,081,498	$ 19,566,375	$ 20,070,641
20									
21	Net Operating Revenue	$ 17,080,877	$ 16,819,289	$ 16,674,452	$ 15,794,591	$ 15,848,887	$ 15,893,025	$ 15,926,288	$ 15,947,916
22									
23	Other Revenues:								
24	Interest Income	$ 2,196,703	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000
25	Other Misc. Revenue	893,037	-	-	8,950,000	-	-	-	-
26	Revenue Bond Proceeds	3,899,982	-	10,915,218	-	-	-	-	-
27	Grant Revenue	916,355	-	2,083,645	-	-	-	-	-
28	I/F Transf - Sewer Fund	-		75,000					
29									
30	Total Other Revenues	$ 7,906,077	$ 120,000	$ 13,193,863	$ 9,070,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000
31									
32	Other Expenditures:								
33	Audit Accruals/Adj/Encumbrances	1,893,016							
34	Master Conservancy Debt	$ 264,342	$ 333,797	$ 333,797	$ 228,084	$ 192,968	$ 192,968	$ 192,968	$ 192,968
35	Debt Service - 15 Issue	1,486,431	1,491,319	1,491,319	740,275	-	-	-	-
36	Debt Service - 16 Issue	765,945	772,129	772,129	771,742	771,075	775,020	773,518	386,737
37	Debt Service - 17 Issue	1,994,641	1,996,641	1,996,641	1,996,641	1,996,641	1,996,641	1,996,641	1,996,641
38	Debt Service - 18 Issue	891,668	892,585	892,585	890,415	889,745	890,700	893,655	890,665
39	Debt Service - 22 Issue	368,260	1,140,382	1,140,382	1,140,382	1,140,382	1,140,382	1,140,382	1,140,382
40	Capital Projects	5,937,292	14,750,000	52,306,133	4,475,000	5,675,000	75,000	75,000	75,000
41	Capital Projects - 18 Issue	-	-	2,322,427	-	-	-	-	-
42	Capital Projects - 22 Issue	7,080,159	-	7,919,821					
43	Capital Equipment	382,786	96,435	150,854	1,266,679	230,000	230,000	230,000	230,000
44	I/F Transf - General Fund	1,398,776	1,565,797	1,565,797	2,037,001	1,613,564	1,637,993	1,662,792	1,687,969
45	I/F Transf - Capital Fund	1,905,000	-	-	-	-	-	-	-
46	I/F Transf - Risk Fund	-	-	149,414	208,433	191,605	229,506	266,282	305,424
47									
48	Total Other Expenditures	$ 24,368,316	$ 23,039,085	$ 71,041,299	$ 13,754,652	$ 12,700,980	$ 7,168,210	$ 7,231,238	$ 6,905,786
49									
50	Net Revenues (Expenditures)	$ 618,638	$ (6,099,796)	$ (41,172,984)	$ 11,109,939	$ 3,267,907	$ 8,844,815	$ 8,815,050	$ 9,162,130
51									
52	Ending Fund Balance	$ 40,375,374	$ 2,544,583	$ (797,610)	$ 10,312,329	$ 13,580,236	$ 22,425,051	$ 31,240,101	$ 40,402,231
53									
54	Reserves								
55	Reserve for Operations	$ 1,193,426	$ 1,305,370	$ 1,316,957	$ 1,453,316	$ 1,489,211	$ 1,526,520	$ 1,565,310	$ 1,605,651
56	Reserve for Encumbrances	12,061,035	-	-	-	-	-	-	-
57	Reserve for Bond Projects - 18 Issue	4,395,125	1,926,449	2,072,698	2,072,698	2,072,698	2,072,698	2,072,698	2,072,698
58	Reserve for Bond Projects - 22 Issue	-	-	-	-	-	-	-	-
59	Reserve for Capital	2,075,000	2,575,000	2,075,000	1,475,000	75,000	75,000	75,000	75,000
60	Reserve (Deficit) Surplus	20,650,788	(3,262,236)	(6,262,265)	5,311,315	9,943,327	18,750,833	27,527,093	36,648,882
61									
62	Total Reserves	$ 40,375,374	$ 2,544,583	$ (797,610)	$ 10,312,329	$ 13,580,236	$ 22,425,051	$ 31,240,101	$ 40,402,231

WATER RECLAMATION FUND
BUDGET
HIGHLIGHTS

Background

The Water Reclamation Fund (formerly known as "sewer" or "wastewater") is an enterprise fund established to account for the resources utilized to provide wastewater collection, conveyance and treatment to the customers of the City of Norman.

On November 3, 2001, the Norman Utilities Authority (NUA) adopted an updated Wastewater Master Plan, which directed a system-wide average treatment capacity expansion from 12 million gallons per day (MG/D) to 21.5 MG/D, by the year 2040. A $60 million project to expand the Water Reclamation Facility to 17 MG/D capacity, with significant improvements to treatment standards and odor control, was completed in 2017.

In 2001, the voters of Norman approved three revenue sources to partially pay for the improvements recommended by the Wastewater Master Plan:

- A temporary, 5-year, ½ percent sales tax dedicated to sewer system improvements;
- A $5 per month sewer maintenance rate, dedicated to neighborhood sewer line repairs;
- An excise tax on new development.

Currently, there are approximately 515.2 miles of sewer lines included in the total system. The Water Reclamation Utility is undertaking an aggressive program to rehabilitate existing neighborhood sewer lines and mains, and to construct new sewer mains in north and east Norman. Additional sewer system capital projects are reported in the Sewer Maintenance Fund and Sewer Excise Tax Fund.

FYE 27 Budget

Statement of Revenues and Expenditures

FYE 27 sewer user fee revenues have been estimated based on actual year-to-date receipts in FYE 26. On November 12, 2013 the citizens of Norman voted and approved a basic sewer rate increase for the first time since November 1, 1996 (pursuant to the Norman City Charter, utility rate increases require voter approval). Water reclamation rates, effective since November 12, 2013 are as follows:

Single Family/ Duplex $5.00 Base Fee + $2.70 per 1,000 gallons of treated water

FYE 27 expenditure projections are based upon line-item analysis within the Utility. Salaries and benefits are based on current authorized staffing levels. All line items have been reviewed on multiple occasions by department staff, Finance Department staff and the City Manager.

Reserve Policy

Enterprise funds have reserve policies to reserve portions of fund balance as follows:

- Operating Reserve equal to 8% of the annual operating cost
- Capital Reserve equal to the annual average of the next 5 year capital expenditure plan

The FYE 27 ending fund balance is projected to be $4,121,726 with a reserve surplus of $3,484,092. This fund balance is used for meeting the Fund's reserve requirements.

Transfer Policy

The amount of transfer from the Water Reclamation Fund in support of the General Fund is based on a policy that provides for continuity in both funds. A transfer equal to 5% of the Water Reclamation Fund's operating revenues returns to the General Fund an amount consistent with what non-governmental utilities provide in franchise fees.

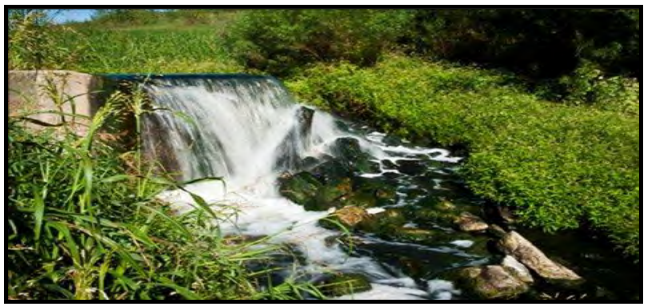
Five Year Outlook

Over the next five years operating revenues are projected to increase. FYE 27 projected revenues are 1.5% higher than FYE 26 budget revenues.

Summary

A major expansion of the Water Reclamation Facility (WRF) was completed in FYE 17. The expansion will allow for treatment capacity to increase and will improve the quality of the reclaimed water from the plant. The below pictures show the completed expansion project for the Water Reclamation Facility.

Water reclaimed by the Norman Water Reclamation Facility



WATER RECLAMATION FUND (32)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 7,258,403	$ 4,201,472	$ 3,559,978	$ 3,822,266	$ 4,121,726	$ 6,642,013	$ 10,194,981	$ 13,643,281
2									
3	Operating Revenues:								
4	Enterprise Fund Fees/Chgs	$ 11,628,278	$ 11,596,375	$ 11,596,375	$ 11,770,321	$ 11,946,876	$ 12,126,079	$ 12,307,970	$ 12,492,590
5	Capital Improvement Charge	983,263	866,285	866,285	874,948	883,698	892,535	901,460	910,475
6									
7	Total Operating Revenues	$ 12,611,541	$ 12,462,660	$ 12,462,660	$ 12,645,269	$ 12,830,574	$ 13,018,614	$ 13,209,430	$ 13,403,065
8									
9	Operating Expenditures:								
10	Salaries and Benefits	$ 4,384,763	$ 4,175,522	$ 4,175,522	$ 3,955,111	$ 4,152,867	$ 4,360,510	$ 4,578,535	$ 4,807,462
11	Supplies and Materials	825,462	737,873	897,044	896,122	905,083	914,134	923,275	932,508
12	Services and Maintenance	1,616,019	1,724,496	1,783,217	1,781,359	1,799,173	1,817,164	1,835,336	1,853,689
13	Internal Services	286,191	293,610	293,610	287,624	293,376	299,244	305,229	311,333
14	Cost Allocations	2,203,179	833,460	833,460	1,109,538	1,120,633	1,131,840	1,143,158	1,154,590
15	Employee Turnover Savings	-	(62,633)	(62,633)	(59,327)	(62,293)	(65,408)	(68,678)	(72,112)
16									
17	Total Operating Expenditures	$ 9,315,614	$ 7,702,328	$ 7,920,220	$ 7,970,427	$ 8,208,839	$ 8,457,484	$ 8,716,856	$ 8,987,471
18									
19	Net Operating Revenue	$ 3,295,927	$ 4,760,332	$ 4,542,440	$ 4,674,842	$ 4,621,734	$ 4,561,129	$ 4,492,574	$ 4,415,594
20									
21	Other Revenues:								
22	Interest Income	$ 372,462	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
23	Bond Proceeds/Grant Reimb.	593,371	-	11,830,000	-	-	-	-	-
24	Misc. Revenue/Cost Allocation	1,300,066	-	-	-	-	-	-	-
25									
26	Total Other Revenues	$ 2,265,899	$ 50,000	$ 11,880,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
27									
29	Other Expenditures:								
30	Audit Accruals/Adjustments	$ 1,111,014	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	Debt Service-14 SRF Note	2,325,160	2,257,294	2,257,294	2,257,294	1,129,897	-	-	-
32	Debt Service-24 SRF Note	2,252	177,353	177,353	283,790	283,923	283,826	283,920	283,888
33	Capital Projects	4,101,892	3,925,000	11,831,498	-	-	-	-	-
34	Capital Equipment	928,994	1,033,750	1,129,796	1,143,180	-	-	-	-
35	I/F Transf - General Fund	540,939	579,819	579,819	588,516	597,344	606,304	615,399	624,630
36	I/F Transf - Water Fund	-	-	75,000	-	-	-	-	-
37	I/F Transf - Capital Fund	250,000	-	-	-	-	-	-	-
38	I/F Transf - Risk Fund	-	-	109,392	152,603	140,283	168,031	194,956	223,614
39									
40	Total Other Expenditures	$ 9,260,251	$ 7,973,216	$ 16,160,152	$ 4,425,383	$ 2,151,447	$ 1,058,161	$ 1,094,275	$ 1,132,132
41									
42	Net Revenues (Expenditures)	$ (3,698,425)	$ (3,162,883)	$ 262,289	$ 299,459	$ 2,520,287	$ 3,552,968	$ 3,448,299	$ 3,333,462
43									
44	Ending Fund Balance	$ 3,559,978	$ 1,038,589	$ 3,822,266	$ 4,121,726	$ 6,642,013	$ 10,194,981	$ 13,643,281	$ 16,976,742
45									
46	Reserves								
47	Reserve for Encumbrances	$ 3,822,070	$ -	$ -	$ -	$ -	$ -	$ -	$ -
48	Reserve for Operations	745,249	616,186	633,618	637,634	656,707	676,599	697,348	718,998
49	Reserve for Capital	2,366,300	-	-	-	-	-	-	-
50	Reserve (Deficit) Surplus	(3,373,641)	422,403	3,188,648	3,484,092	5,985,306	9,518,382	12,945,933	16,257,744
51									
52	Total Reserves	$ 3,559,978	$ 1,038,589	$ 3,822,266	$ 4,121,726	$ 6,642,013	$ 10,194,981	$ 13,643,281	$ 16,976,742

SEWER MAINTENANCE FUND
BUDGET
HIGHLIGHTS

Background

The Sewer Maintenance Fund is an enterprise fund established October 1, 2001, to account for revenues from the $5 per month Sewer System Maintenance Rate (SMR). It is used to account for all expenditures related to major maintenance of the water reclamation system (capital improvement projects accomplished through contracts with private construction vendors), primarily for rehabilitation of neighborhood sewer lateral lines.

The SMR is intended to provide a higher level of maintenance, keeping the sewer system in good repair over the long term.

Beginning in FYE 15, Norman Sewer Line Maintenance Division personnel and related budget allocations, along with capital improvements charge revenue, was transferred to the Water Reclamation Fund.

During FYE 2015 Budget considerations, the Council Finance Committee discussed transferring the sewer line maintenance operations out of the Sewer Line Maintenance Fund into the Water Reclamation Fund in order to better track the collection and distribution of the $5 per month Sewer Maintenance Rate. This will more accurately reflect the capital work that is being done with the Sewer Maintenance Rate and will eliminate a transfer of funds between the two funds for the work done by Sewer Line Maintenance Division personnel during the year. Over time, this change in accounting will better reflect the declining amounts of sewer rehabilitation projects that can be paid for by the flat $5 rate due to inflation of material and labor costs. The maintenance program for neighborhood sewer collector lines (“laterals”) will continue in FYE 27 and beyond, generally, the oldest lines in the system are scheduled for replacement first (“worst things first”).

FYE 27 Budget

Statement of Revenues and Expenditures

Revenues have been estimated based on actual year to date receipts in FYE 26 extrapolated for a full year.

FYE 27 expenditure projections are based upon line-item analysis. Salaries and benefits are based on current authorized staffing levels. FYE 27 total budgeted expenditures are $3,575,000.

All line items have been reviewed on multiple occasions by department staff, Finance Department staff and the City Manager.

Reserve Policy

Enterprise funds by policy, reserve portion of Fund Balance as follows:

- Operating Reserve equal to 8% of the annual operating cost
- Capital Reserve equal to the annual average of the next 5-year capital expenditure plan.

SEWER MAINTENANCE FUND (321)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 18,604,265	$ 2,123,844	$ 18,272,230	$ 1,805,269	$ 1,399,368	$ 4,438,586	$ 7,523,476	$ 10,654,599
2									
3	Operating Revenues:								
4	Sewer Maintenance Rate	$ 3,298,111	$ 3,202,437	$ 3,202,437	$ 3,250,474	$ 3,299,231	$ 3,348,719	$ 3,398,950	$ 3,449,934
5									
6	Total Operating Revenues	$ 3,298,111	$ 3,202,437	$ 3,202,437	$ 3,250,474	$ 3,299,231	$ 3,348,719	$ 3,398,950	$ 3,449,934
7									
8	Operating Expenditures:								
9	Salaries and Benefits	$ 67,708	$ 70,004	$ 70,004	$ 69,498	$ 72,973	$ 76,622	$ 80,453	$ 84,475
10	Supplies and Materials	2,845	4,552	4,552	3,877	3,916	3,955	3,994	4,034
11	Services and Maintenance	1,255	3,525	3,525	3,525	3,560	3,596	3,632	3,668
12	Internal Services	1,422	5,665	5,665	4,475	4,565	4,656	4,749	4,844
13									
14	Total Operating Expenditures	$ 73,230	$ 83,746	$ 83,746	$ 81,375	$ 85,013	$ 88,828	$ 92,828	$ 97,022
15									
16	Net Operating Revenue	$ 3,224,881	$ 3,118,691	$ 3,118,691	$ 3,169,099	$ 3,214,218	$ 3,259,891	$ 3,306,122	$ 3,352,912
17									
18	Other Revenues:								
19	Interest Income	$ 809,585	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	Misc. Revenue	100,000	-	-	-	-	-	-	-
21	Transfer from Excise Tax Fund	-	-	-	-	-	-	-	-
22									
23	Total Other Revenues	$ 909,585	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24									
25									
26	Other Expenditures:								
27	Capital Projects	$ 4,466,501	$ 3,525,000	$ 19,516,146	$ 3,575,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000
28	Capital Equipment	-	69,506	69,506	-	-	-	-	-
29	I/F Transf - Capital Fund	-	-	-	-	-	-	-	-
30	Audit Accruals/Adjustments	-	-	-	-	-	-	-	-
31									
32	Total Other Expenditures	$ 4,466,501	$ 3,594,506	$ 19,585,652	$ 3,575,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000
33									
34	Total Revenues	$ 4,207,696	$ 3,202,437	$ 3,202,437	$ 3,250,474	$ 3,299,231	$ 3,348,719	$ 3,398,950	$ 3,449,934
35									
36	Total Expenditures	$ 4,539,731	$ 3,678,252	$ 19,669,398	$ 3,656,375	$ 260,013	$ 263,828	$ 267,828	$ 272,022
37									
38	Net Revenues (Expenditures)	$ (332,035)	$ (475,815)	$ (16,466,961)	$ (405,901)	$ 3,039,218	$ 3,084,891	$ 3,131,122	$ 3,177,912
39									
40	Ending Fund Balance	$ 18,272,230	$ 1,648,029	$ 1,805,269	$ 1,399,368	$ 4,438,586	$ 7,523,476	$ 10,654,599	$ 13,832,511

NEW DEVELOPMENT EXCISE TAX FUND
BUDGET
HIGHLIGHTS

Background

The New Development Excise Tax Fund is an enterprise fund established October 1, 2001, as a result of Ordinance 0001-58, adopted by City Council on June 12, 2001, and approved by voters on August 14, 2001. The fund was established to account for revenues and capital project expenditures from excise tax levied and collected on new development (including developments of tax-exempt property owners) to be served by the City's water reclamation system. The tax imposed is collected at the time a building permit is issued for all construction and based upon the square footage as set forth in the permit as follows:

- New Residential Construction - $850 for homes up to 1,200 square feet and $2 per square foot for each square foot in excess of 1,200 square feet.
- Non-Residential Construction - $115 per employee plus $4 per gallon per day of additional flow, if estimated flow is greater than 30 gallons per day per employee.
- Residential expansions which include the installation of plumbing fixtures – $1 per square foot for each additional square foot added to the current structure.

As agreed to between the permit applicant and the City Engineer and Utilities Department, water records for existing facilities will be used to estimate future wastewater flow for non-residential construction and projected employees will be agreed to in advance of the permit issuance.

The funds collected from the Excise Tax shall be used exclusively for wastewater expansion, improvements, and to pay debt service on obligations issued to finance future improvements and expansion of the wastewater system. Since its inception in 2001, the Wastewater Excise Tax has generated over $37,298,111 for system expansion and improvement.

FYE 27 Budget

Statement of Revenues and Expenditures

Revenues have been estimated on historic building permit records applied to excise tax regulations (i.e., projections are based on revenues that would accrue if past building patterns in an "average" year are continued) and are projected at $1,060,000 for FYE 27.

Five Year Outlook

Excise tax revenues are projected to be the same in years FYE 27 through FYE 31.

NEW DEVELOPMENT EXCISE FUND (322)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 4,191,340	$ 1,888,071	$ 3,145,391	$ 1,220,144	$ 447,002	$ 447,638	$ 1,224,553	$ 2,001,468
2									
3	Operating Revenues:								
4	Excise Tax - Residential	$ 920,406	$ 1,100,000	$ 1,100,000	$ 900,000	$ 900,000	$ 900,000	$ 900,000	$ 900,000
5	Excise Tax - Commercial	156,442	300,000	300,000	160,000	160,000	160,000	160,000	160,000
6									
7	Total Operating Revenues	$ 1,076,848	$ 1,400,000	$ 1,400,000	$ 1,060,000	$ 1,060,000	$ 1,060,000	$ 1,060,000	$ 1,060,000
8									
9	Total Operating Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10									
11	Net Operating Revenue	$ 1,076,848	$ 1,400,000	$ 1,400,000	$ 1,060,000	$ 1,060,000	$ 1,060,000	$ 1,060,000	$ 1,060,000
12									
13	Other Revenues:								
14	Interest Income	$ 130,068	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000
15									
16	Total Other Revenues	$ 130,068	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000
17									
18	Other Expenditures:								
19	Debt Service - 09 SRF	$ 351,334	$ 353,085	$ 353,085	$ 353,085	$ 353,085	$ 353,085	$ 353,085	$ 354,417
20	Debt Service - 14 SRF	1,595,509	1,550,056	1,550,056	1,550,056	776,279	-	-	-
21	Capital Projects	306,022	-	1,492,106	-	-	-	-	-
22	Transfer to Maint. Fund	-	-	-	-	-	-	-	-
23									
24	Total Other Expenditures	$ 2,252,865	$ 1,903,141	$ 3,395,247	$ 1,903,141	$ 1,129,364	$ 353,085	$ 353,085	$ 354,417
25									
26	Net Revenues (Expenditures)	$ (1,045,949)	$ (433,141)	$ (1,925,247)	$ (773,141)	$ 636	$ 776,915	$ 776,915	$ 775,583
27									
28	Ending Fund Balance	$ 3,145,391	$ 1,454,929	$ 1,220,144	$ 447,002	$ 447,638	$ 1,224,553	$ 2,001,468	$ 2,777,051

SANITATION FUND
BUDGET
HIGHLIGHTS

Background

The Sanitation Fund is an enterprise fund used to account for the operations associated with solid waste collection and disposal in the City of Norman. Residential collection services are provided weekly, with separate services for yard waste and household garbage. Commercial service is provided on an as-needed basis, and composting and recycling services are also available.

Sanitation rates, approved by the voters in 2011, are as follows:

Residential Customers: $14.00/unit/month + $3/month for curbside recycling

	Container Size	Base Rate	After	Rate cu. yd.
Commercial Customers	2 cu. yds.	52.12	8 cu. yds.	7.04
	3 cu. yds.	66.34	12 cu. yds.	5.95
	4 cu. yds.	78.17	16 cu. yds.	5.15
	6 cu. yds.	97.12	24 cu. yds.	4.48
	8 cu. yds.	113.71	32 cu. yds.	4.07

FYE 27 Budget

Statement of Revenues and Expenditures

Revenues have been estimated at an average growth rate of 1.5% per year with a projected increase of $1.00/per month for users who desire additional rollout carts.

FYE 27 expenditure projections are based upon line-item analysis within the Utility. Salaries and benefits are based on current authorized staffing levels. All line items have been reviewed on multiple occasions by Utilities Department staff, Finance Department staff and the City Manager.

Reserve Policy

Enterprise funds have reserve policies to reserve portions of fund balance as follows:

- Operating Reserve equal to 8% of the annual operating cost
- Capital Reserve equal to the annual average of the next 5-year capital expenditure plan

The FYE 27 ending fund balance is projected to be $5,570,334, which meets the operations and Capital Reserve requirements discussed above.

Levelized Rate Policy

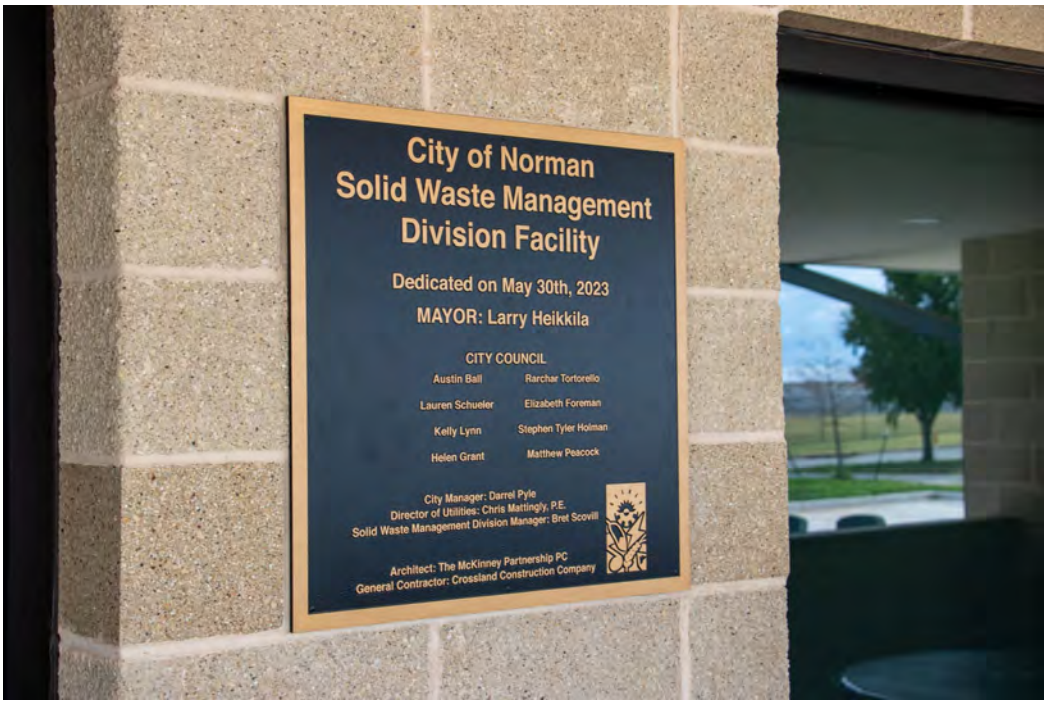
Utility rates should be set at a level to meet the average net income requirements over a five year period without the need for interim adjustments and to meet all reserve requirements at the end of the five-year period.

Five Year Outlook

All reserve requirements will be met and a surplus of funds will be held in reserves.

Summary

The Sanitation Utility will continue to deliver its level of customer service under the approved rate structure. The Utility will give a high priority to catching up on its backlogged fleet replacement schedules over time.



SANITATION FUND (33)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 11,300,608	$ 4,450,740	$ 11,884,700	$ 6,350,790	$ 5,570,334	$ 5,887,515	$ 6,024,567	$ 5,970,388
2									
3	Operating Revenues:								
4	Enterprise Fund Fees/Chgs	$ 18,040,455	16,651,084	$ 16,651,084	16,900,850	17,154,363	17,411,678	17,672,853	17,937,946
5	Other Revenue	282,091	235,524	235,524	100,000	101,000	102,010	103,030	104,060
6									
7	Total Operating Revenues	$ 18,322,546	$ 16,886,608	$ 16,886,608	$ 17,000,850	$ 17,255,363	$ 17,513,688	$ 17,775,883	$ 18,042,006
8									
9	Operating Expenditures:								
10	Salaries / Benefits	$ 6,594,654	$ 5,725,647	$ 5,725,647	$ 5,689,437	$ 5,973,909	$ 6,272,604	$ 6,586,235	$ 6,915,546
11	Supplies / Materials	1,333,198	1,440,449	1,448,401	1,230,244	1,242,546	1,254,971	1,267,521	1,280,196
12	Services / Maintenance	3,403,743	4,087,471	4,157,567	4,103,552	4,144,588	4,186,034	4,227,894	4,270,173
13	Internal Services	969,041	997,724	997,724	1,098,420	1,120,388	1,142,796	1,165,652	1,188,965
14	Cost Allocations	2,159,439	2,312,802	2,312,802	2,331,565	2,354,881	2,378,430	2,402,214	2,426,236
15									
16	Total Operating Expenditures	$ 14,460,075	$ 14,564,093	$ 14,642,141	$ 14,453,218	$ 14,836,312	$ 15,234,835	$ 15,649,516	$ 16,081,116
17									
18	Net Operating Revenue	$ 3,862,471	$ 2,322,515	$ 2,244,467	$ 2,547,632	$ 2,419,051	$ 2,278,853	$ 2,126,367	$ 1,960,890
19									
20	Other Revenue:								
21	Interest Income	$ 504,672	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000
22	Bond/Grant Proceeds	-	-	-	-	-	-	-	-
23									
24	Total Other Revenue	$ 504,672	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000
25									
26	Other Expenditures:								
27	Audit Accruals/Adjustments	$ 85,420	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	Capital Equipment	3,546,661	2,251,256	3,397,615	3,408,489	2,200,000	2,200,000	2,200,000	2,200,000
31	Capital Projects	150,970	200,000	4,523,344	-	-	-	-	-
32	I/F Transf - Risk Fund	-	-	157,418	219,599	201,870	241,801	280,547	321,786
33									
34	Total Other Expenditures	$ 3,783,051	$ 2,451,256	$ 8,078,377	$ 3,628,088	$ 2,401,870	$ 2,441,801	$ 2,480,547	$ 2,521,786
35									
36	Net Revenues (Expenditures)	$ 584,092	$ 171,259	$ (5,533,910)	$ (780,456)	$ 317,181	$ 137,052	$ (54,180)	$ (260,896)
37									
38	Ending Fund Balance	$ 11,884,700	$ 4,621,999	$ 6,350,790	$ 5,570,334	$ 5,887,515	$ 6,024,567	$ 5,970,388	$ 5,709,491
39									
40	Reserves								
41	Reserve for Operations	$ 1,156,806	$ 1,165,127	$ 1,171,371	$ 1,156,257	$ 1,186,905	$ 1,218,787	$ 1,251,961	$ 1,286,489
42	Reserve for Capital	3,585,890	2,502,122	2,441,698	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
43	Reserve (Deficit) Surplus	7,142,005	954,750	2,737,722	2,214,077	2,500,610	2,605,780	2,518,427	2,223,002
44									
45	Total Reserves	$ 11,884,700	$ 4,621,999	$ 6,350,790	$ 5,570,334	$ 5,887,515	$ 6,024,567	$ 5,970,388	$ 5,709,491

RISK MANAGEMENT FUND
BUDGET
HIGHLIGHTS

Background

The Risk Management Fund is an Internal Service Fund established to account for the resources utilized to provide for the self-insurance of Worker's Compensation and Unemployment Insurance and to pay "stop loss" premiums on insurance for high-dollar employee health and property casualty claims.

Health insurance claims are accounted for in this fund. The City self-insures for these benefits and utilizes a third-party administrator to administer the benefits. Consultants are also utilized to set premiums and structure plan benefits. FYE 27 health claim costs are projected to be $19,379,227.

Workers' Compensation benefits are paid to employees who are injured on the job. A third-party administrator administers this program in conjunction with the Legal Department, the Finance Department, and the Human Resources Department. Claims are submitted to the Finance Department for review and, if approved, are paid directly by the City. The projected cost in FYE 27 is $2,143,500.

Unemployment claims are filed with the State and when approved, are then submitted to the City for their response. The FYE 27 estimated cost of unemployment claims is approximately $22,200.

Judgments and claims against the City are accounted for in the Risk Management Fund. Judgments are placed on ad valorem tax rolls and revenues are transferred from the Debt Service Fund to cover claims expenditures.

Through Internal Service charges, City departmental budgets are charged "premiums" for each budgeted employee. These charges to City department budgets are accounted for as revenue in the Risk Management Fund for health insurance, workers' compensation, and unemployment benefits.

A five-year financial forecast is found in this section. The purpose of a five-year forecast is to project existing conditions into the future, given certain assumptions, to determine future financial viability, to identify financial strengths and weaknesses and to provide a base for remedial or supportive financial policy.

Reserve Policy

Operating Reserves are based on a three-month claim history excluding judgments and claims as they are repaid from ad valorem tax revenues. Reserve levels for health insurance and workers' compensation meet and exceed this targeted level.

FYE 27 Budget

With healthcare costs increasing over the past several fiscal years, subsidies from participating funds will be necessary to support the Risk Management Fund's projected expenses in fiscal years 2026 and 2027. In response, the City has re-established its Health Insurance Committee to develop and implement strategies aimed at strengthening the fund's long-term financial stability.

Five Year Outlook

The financial position of this Fund is dependent upon the participating funds.

Changes to employees' current health plan are needed to reduce the rate of growth in claim costs. Close scrutiny of the plan's operations and benefits will ensure minimal increases necessary to maintain existing coverage levels.

RISK MANAGEMENT FUND (43)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 2,115,188	$ 1,693,527	$ 577,029	$ 0	$ 0	$ 0	$ (0)	$ (0)
2									
3	Revenues								
4	Int Svs Ch - W/C	$ 522,447	$ 1,300,000	$ 1,300,000	$ 1,450,000	$ 2,350,000	$ 2,400,000	$ 2,500,000	$ 2,600,000
5	Int Svs Ch - Risk	1,204,916	1,196,159	1,196,159	1,260,594	1,225,771	1,250,572	1,276,247	1,302,838
6	Int Svs Ch - Unemployment	-	22,200	22,200	23,000	24,000	25,000	26,000	26,000
7	Int Svs Ch - Health Ins Prem - City	13,193,342	13,655,274	13,655,274	13,655,274	13,928,380	14,206,948	14,491,087	14,780,908
8	Health Ins Premiums - Employee	3,384,781	2,963,443	2,963,443	2,963,443	3,022,712	3,083,166	3,144,829	3,207,726
9	Health Ins Refunds	3,024,232	3,418,722	3,418,722	3,487,097	3,556,839	3,627,975	3,700,535	3,774,545
10	Other Revenues	384,500	-	-	-	-	-	-	-
11	I/F Transfer - Debt Service	688,358	500,000	516,000	657,000	500,000	500,000	500,000	500,000
12	I/F Transfer - General Fd	-	-	1,571,512	2,192,268	2,015,279	2,413,909	2,800,711	3,212,403
13	I/F Transfer - PSST Fd	-	-		323,816	297,673	356,554	413,687	474,497
14	I/F Transfer - Water Fd	-	-	149,414	208,433	191,605	229,506	266,282	305,424
15	I/F Transfer - Sewer Fd	-	-	109,392	152,603	140,283	168,031	194,956	223,614
16	I/F Transfer - Sanitation Fd	-	-	157,418	219,599	201,870	241,801	280,547	321,786
17	I/F Transfer - Capital Fd	-	-	26,681	37,220	34,215	40,983	47,550	54,539
18									
19	Total Revenues	$ 22,402,576	$ 23,055,798	$ 25,086,215	$ 26,630,347	$ 27,488,627	$ 28,544,445	$ 29,642,431	$ 30,784,281
20									
21	Expenditures								
22	Salary / Benefits - Risk	$ 252,735	$ 295,178	$ 295,178	$ 298,635	$ 313,567	$ 329,245	$ 345,707	$ 362,993
23	Salary / Benefits - Health Ins	111,269	112,738	112,738	112,044	117,646	123,529	129,705	136,190
24	Services / Maintenance	786,159	903,173	941,245	903,173	912,205	921,327	930,540	939,845
25	Judgments / Claims	653,035	516,000	516,000	657,000	500,000	500,000	500,000	500,000
26	Workers' Comp Pymts	1,382,103	2,143,500	2,144,019	2,143,500	2,229,240	2,318,410	2,411,146	2,507,592
27	Unemployment Claims	2,431	22,200	22,200	22,200	22,422	22,646	22,873	23,101
28	Health Insurance Claims	18,543,810	18,399,171	18,633,872	19,379,227	20,154,396	20,960,572	21,798,995	22,670,954
29	Health Insurance Fees	2,121,284	2,003,506	2,994,777	3,114,568	3,239,151	3,368,717	3,503,466	3,643,604
30	I/F Transfer - General Fd	79,570	-	3,215	-	-	-	-	-
31	I/F Transfer - Debt Service Fd	-	-	-	-	-	-	-	-
32	I/F Transfer - Transit Fd	10,047	-	-	-	-	-	-	-
33	Audit Accruals / Adjustments	(1,708)	-	-	-	-	-	-	-
34									
35	Total Expenditures	$ 23,940,735	$ 24,395,466	$ 25,663,244	$ 26,630,347	$ 27,488,626	$ 28,544,445	$ 29,642,431	$ 30,784,280
36									
37	Net Difference	$ (1,538,159)	$ (1,339,668)	$ (577,029)	$ (0)	$ 0	$ (0)	$ (0)	$ 0
38									
39	Ending Fund Balance	$ 577,029	$ 353,859	$ 0	$ 0	$ 0	$ (0)	$ (0)	$ 0
40									
41	Reserves:								
42	Reserved for Health Insurance	$ (2,896,957)	$ (1,392,864)	$ (2,586,488)	$ (1,952,574)	$ (2,074,912)	$ (2,158,856)	$ (2,250,838)	$ (2,346,144)
43	Reserved for Unemployment	(6,709)	(4,031)	(6,709)	(5,909)	(4,331)	(1,977)	1,150	4,049
44	Reserved for W/C/Claims/Judgments	1,637,451	124,108	793,432	99,932	220,692	302,282	391,136	483,545
45	Reserved for Risk Mgmt	1,843,244	1,626,646	1,799,765	1,858,551	1,858,551	1,858,551	1,858,551	1,858,551
46									
47	Total Reserves	$ 577,029	$ 353,859	$ 0	$ 0	$ 0	$ (0)	$ (0)	$ 0
48									
49	Targeted Reserves:								
50	Reserve for Health Insurance	$ 3,090,635	$ 3,066,529	$ 3,105,645	$ 3,229,871	$ 3,359,066	$ 3,493,429	$ 3,633,166	$ 3,778,492
51	Reserve for Workers Comp	230,351	357,250	357,337	357,250	371,540	386,402	401,858	417,932
52									
53	Total Targeted Reserves	$ 3,320,986	$ 3,423,779	$ 3,462,982	$ 3,587,121	$ 3,730,606	$ 3,879,830	$ 4,035,023	$ 4,196,424
	Reserve Deficit								
NOTE:	Reserve surplus (deficit)	$ (2,743,957)	$ (3,069,919)	$ (3,462,981)	$ (3,587,121)	$ (3,730,606)	$ (3,879,830)	$ (4,035,024)	$ (4,196,424)
	Health Ins Prem % Increase		0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%

CAPITAL IMPROVEMENTS FUND
BUDGET
HIGHLIGHTS

Background

The City of Norman Capital Improvements Budget document is produced as a separate document, which contains detailed descriptions of all current and proposed projects for the Fiscal Years Ending (FYE) 2027-2031. The document is divided into sections: an overview of policies and how the Capital Improvement Plan is based on Norman 2025, the City's Land Use and Transportation Plan; and summary information by project name, budget year, and funding source. Also, detailed project sheets describing the project, budget schedule, and progress by budget year.

The Capital Improvements Fund is established to account for capital projects funded by sales tax receipts or general obligation bond issues. Those projects relating to enterprise funds and funded with fees and charges are accounted for in the respective enterprise funds. All capital projects and their funding are approved by City Council. All capital projects, regardless of the source of funding, are identified and tracked in the Capital Improvements Plan, FYE 2027-2031 document.

Seventy percent (70%) of one percent (0.7%) of sales tax is set aside for capital improvements. Those projects approved for construction with this funding are accounted for in the Capital Improvements Fund. By Council policy, funds are allocated to priority capital categories as follows:

Information Technology Infrastructure:	5%
General Maintenance of Existing Facilities:	7%
General Contingency:	5%
Capital Outlay:	27%
Street Maintenance:	20%
Capital Projects:	Balance or 36%

The Capital Fund also includes funding for the following positions that provide support to capital projects: 3 CIP Engineers, a Traffic Engineer, a Construction Manager, a Staff Engineer, 25% of an Engineering Assistant, 25% of the Storm Water Program Manager, 70% of a Park Planner I, 50% of a Park Planner II, 80% of a Construction Inspector, 50% of a Construction Inspector, 80% of a Utility Coordinator, and 15% of a Facility Maintenance Supervisor.

Capital Projects generally cost more than $10,000, are relatively fixed or permanent in nature and have an expected life of more than five years. Such projects consist of the construction of a new, expanded or improved tangible asset, which is physically fixed. Major projects normally require more than one fiscal year to complete. Contracted services for design, land acquisition, utility relocations and construction may be required. Examples include land purchase, new buildings, building additions, street improvements, utility line improvements, parks and playgrounds, and major drainage channel improvements.

Capital Outlay on the other hand, is an expenditure directed towards maintaining or purchasing new or replacing tangible assets which themselves have expected life spans of one to five years. Expenses are generally one-time and occur within a single budget year. Examples include the

purchase of vehicles and equipment.

On April 7, 2026, the voters of Norman re-authorized a general obligation bond issue for street resurfacing and improvements city wide. This was the 5th renewal of the five-year G.O. Bond program by the voters, based on maintaining the same average property tax levy to repay the bonds. A total of approximately $35,000,000 in projects will be paid for by these bonds over five years, in the following types:

- 23% - Concrete street panel replacement and improvement
- 27% - Asphalt street resurfacing and improvement
- 20% - Major road reconstruction projects
- 15% - Rural road paving and improvement
- 15% - Preventative Maintenance

On October 10, 2023, the voters of Norman approved a 10-year, $50 million general obligation bond issue that will fund 6 bridge replacements, 4 major bridge maintenance and rehabilitation projects, and contingency funding for maintenance of the city's 80 bridges and 300 culvert crossings.

FYE 27 Budget

The FYE 27 Budget shows total projected resources available of $71,887,314, including beginning fund balance of $53,553,358 and total expenditures projected at $34,526,622 with an ending fund balance of $37,360,692. Sales tax is projected to increase by 1% over FYE 26 estimated revenue levels for FYE 27 and projected to grow an average of 2% in years FYE 28 through FYE 31. Expenditures are based on estimated project costs.

Capital projects funded in FYE 2027 will impact the General Fund operating budget. Various transportation projects are included in the FYE 2027 capital projects. Some of these projects will be streets built at a much higher standard, reducing maintenance expenses and congestion, as well as increasing safety. Other impacts include additional traffic control and parks facilities that will cumulatively add to the City's maintenance burden in future years. Additional public safety personnel and facilities will also burden future capital budgets.

Each project in the Capital Improvements Plan, FYE 2027-2031 document is evaluated for operating budget impact. A "positive" impact is defined as it will either generate some revenue to offset expenses or will reduce operating costs, "negligible" is defined as operating expenses will increase no more than about $10,000 per year, "slight" is defined as operating expenses will increase between about $10,001 and $50,000 per year, "moderate" is operating expenses will increase between about $50,001 and $100,000 per year, and "high" is operating expenses will increase more than $100,001 per year.

Below is a list of Capital Projects and their associated operating impact.

FYE 2027 projects			
Project Title	**Project Category**	**Operating Impact**	
Alley Repair Program	Street Maintenance	Positive	Reduce maintenance costs
Citywide Asphalt Maintenance	Street Maintenance	Negligible	Reduce maintenance costs
CitywideConcrete Pavement Maintenance	Street Maintenance	Negligible	Reduce maintenance costs
Crack Seal	Street Maintenance	Positive	Reduce maintenance costs
Harris Radio Contract	Police	Positive	Moving expense from operating to capital
Building Maintenance - Roofs	Facility Maintenance	Positive	Proactively address roof repairs
Building Maintenance - HVAC	Facility Maintenance	Positive	Extend Facility HVAC lifecycle
HVAC Automation	Facility Maintenance	Positive	Reduce down time and extend life of equipment
Capital Plumbing Replacement	Facility Maintenance	Positive	proactively address repairs and increase efficiency.
Monument Signs	Transportation	Negative	$3,000 per year for sign maintenance
Driveway Repair Program	Transportation	Positive	Will improve pedestrian, driveway access and safety
Horizontal Saw-Cut Program	Transportation	Positive	Will improve pedestrian and public safety
Traffic Calming	Traffic	Negative	$2,500 per year for sign maintenance
Sidewalk Accessability	Transportation	Positive	Will improve pedestrian and public safety
Sidewalk Schools and Arterials	Transportation	Positive	Will improve pedestrian and public safety
Sidewalks and Trails	Transportation	Positive	Will improve pedestrian and public safety
Citywide Sidewalk Reconstruction	Transportation	Positive	Will improve pedestrian and public safety
Downtown Area Sidewalks/Curbs	Transportation	Positive	Will improve pedestrian and public safety
Drainage Projects	Stormwater	Positive	Reduced employee services, materials, and equipment cost
Drainage Rehabilitation	Stormwater	Positive	updated service results in overall decrease expenditure
Force Account Drainage	Stormwater	Positive	Reduces employee services, materials, and equipment cost
Permenant Shleter Facility Project	Buildings & Grounds	Negative	increased costs to operate new city facility

Summary

Norman is a vibrant, growing city. This growth puts tremendous demands on capital improvement resources for street construction, park development, storm drainage and capital equipment. Alternative financing methods are being evaluated to maximize the accomplishment of needed projects.

CAPITAL IMPROVEMENTS FUND (50)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 81,182,295	$30,146,984	$ 70,335,099	$ 53,553,358	$37,360,692	$29,211,327	$23,873,058	$18,417,626
2									
3	Revenues:								
4	Sales Tax	$ 16,586,849	$17,512,533	$ 17,512,533	$ 17,633,956	$17,986,635	$18,346,368	$18,713,295	$19,087,561
5	Interest/Investment Income	715,162	400,000	400,000	400,000	400,000	400,000	400,000	400,000
6	GO Bond Interest Income	1,736,365	300,000	300,000	300,000	300,000	300,000	300,000	300,000
7	Donations/Other	142,577	-	-	-	-	-	-	-
8									
9	Subtotal	$ 19,180,953	$18,212,533	$ 18,212,533	$ 18,333,956	$18,686,635	$19,046,368	$19,413,295	$19,787,561
10	I/F Transf - CDBG Fund	223,451	-	-	-	-	-	-	-
11	I/F Transf - Special Grants Fund	1,248,019	-	-	-	-	-	-	-
12	I/F Transf - General Fund	-	-	6,188	-	-	-	-	-
16	I/F Transf - Transit & Parking Fund	496,157	-	-	-	-	-	-	-
	I/F Transf - Water Fund	1,905,000	-	-	-	-	-	-	-
	I/F Transf - Wastewater Fund	250,000	-	-	-	-	-	-	-
17	Bond Proceeds	-	34,000,000	61,000,000	-	-	-	-	-
18									
19	Total Revenue	$ 23,303,580	$52,212,533	$ 79,218,721	$ 18,333,956	$18,686,635	$19,046,368	$19,413,295	$19,787,561
20									
21	Expenditures:								
22	Salary and Benefits	$ 1,134,911	$ 1,393,020	$ 1,393,020	$ 1,410,039	$ 1,480,541	$ 1,554,568	$ 1,632,296	$ 1,713,911
23	Services and Maintenance	38,526	23,282	92,199	23,645	23,881	24,120	24,361	24,605
24	Capital Outlay (Transfer)	4,233,795	3,428,384	5,226,711	4,728,384	4,856,391	4,953,519	5,052,590	5,153,641
25	Street Maintenance	1,690,373	2,675,000	4,717,615	3,450,000	3,450,000	3,450,000	3,450,000	3,450,000
26	Information Technology Infrastructure	653,053	845,000	938,380	1,427,640	1,433,995	1,440,540	1,192,302	1,199,246
27	Capital Projects (See Detail)	6,923,457	4,091,848	22,068,348	5,346,123	4,890,000	5,140,000	5,040,000	5,415,000
28	Maintenance of Facilities	1,233,705	1,079,598	1,470,836	899,000	675,000	650,000	650,000	650,000
29	Paygo (Bond Projects)	-	-	-	-	-	-	-	-
30	New Bond Projects - 19B - 2019 Vote	4,704,121	-	-	-	-	-	-	-
31	New Bond Projects - 21 - 2021 Vote	2,981,438	-	2,973,448	-	-	-	-	-
32	New Bond Projects - 23A - 2019 Vote	2,318,980	-	25,677,205	-	-	-	-	-
33	New Bond Projects - 23B - 2021 Vote	-	3,793,343	11,289,131	-	-	-	-	-
34	New Bond Projects - 24A - 2023 Vote	3,497,850	3,424,883	10,535,369	1,500,000	715,000	-	-	-
35	New Bond Projects - 24B - 2019 Vote	-	1,437,511	4,759,308	2,726,670	1,229,367	-	-	-
36	New Bond Projects - 26A - 2023 Vote	-	2,401,583	-	-	-	-	-	-
37	New Bond Projects - 26B - 2026 Vote	-	-	-	4,775,335	7,882,688	6,960,813	7,604,105	7,729,197
38	New Bond Projects - 26C - 2026 Vote	-	-	-	8,000,000	-	-	-	-
39	Bond Issue Cost	-	-	-	-	-	-	-	-
40	Debt Service	-	-	-	-	-	-	-	-
41	Audit Accruals/Adj/Encumbrances	20,065	-	-	-	-	-	-	-
42									
43	Subtotal	$ 29,430,274	$24,593,452	$ 91,141,570	$ 34,286,836	$26,636,864	$24,173,561	$24,645,655	$25,335,601
44	I/F Transf - GF (Storm Water Drainage Labor)	89,340	93,807	93,807	98,497	103,422	108,593	114,023	119,724
45	I/F Transf - Special Grant Fund	4,121,601	-	1,957,395	-	-	-	-	-
46	I/F Transf - PSST Fund	70,739	160,818	1,687,595	-	-	-	-	-
47	I/F Transf - CDBG Fund	400,000	-	-	-	-	-	-	-
48	I/F Transf - Westwood - Golf	38,822	95,986	155,666	104,069	61,500	61,500	61,500	61,500
49	I/F Transf - Transit & Parking Fund	-	-	250,938	-	-	-	-	-
50	I/F Transf - Norman Forward Fund	-	-	686,810	-	-	-	-	-
51	I/F Transf - Risk Fund	-	-	26,681	37,220	34,215	40,983	47,550	54,539
52									
53	Total Expenditures	$ 34,150,776	$24,944,063	$ 96,000,462	$ 34,526,622	$26,836,001	$24,384,637	$24,868,727	$25,571,364
54									
55	Net Difference	$(10,847,196)	$27,268,470	$(16,781,741)	$(16,192,666)	$ (8,149,366)	$ (5,338,269)	$ (5,455,432)	$ (5,783,802)
56									
57	Ending Fund Balance	$ 70,335,099	$57,415,455	$ 53,553,358	$ 37,360,692	$29,211,327	$23,873,058	$18,417,626	$12,633,823
58									
59	Reserves:								
60	General Contingency	829,342	875,627	875,627	881,698	899,332	917,318	935,665	954,378
61	Reserve for Bond Proceeds - 21 - 2021 Vote	2,950,365	-	-	-	-	-	-	-
62	Reserve for Bond Proceeds - 23A - 2019 Vote	25,677,205	-	-	-	-	-	-	-
63	Reserve for Bond Proceeds - 23B - 2021 Vote	14,546,090	10,250,298	3,256,959	3,256,959	3,256,959	3,256,959	3,256,959	3,256,959
64	Reserve for Bond Proceeds - 24A - 2023 Vote	13,028,495	-	2,493,126	993,126	278,126	278,126	278,126	278,126
65	Reserve for Bond Proceeds - 24B - 2019 Vote	-	22,991,057	21,240,692	18,514,022	17,284,655	17,284,655	17,284,655	17,284,655
66	Reserve for Bond Proceeds - 26A - 2023 Vote	-	31,598,417	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
67	Reserve for Bond Proceeds - 26B - 2026 Vote	-	-	17,000,000	12,224,665	4,341,977	(2,618,836)	(10,222,941)	(17,952,138)
68	Reserve for Bond Proceeds - 26AC- 2026 Vote	-	-	8,000,000	-	-	-	-	-
69	Reserve for Encumbrances	13,445,721	-	-	-	-	-	-	-
70	Available for New Projects	(142,119)	(8,299,944)	(9,313,046)	(8,509,778)	(6,849,722)	(5,245,164)	(3,114,838)	(1,188,156)
71									
72	Total Reserves	$ 70,335,099	$57,415,455	$ 53,553,358	$ 37,360,692	$29,211,327	$23,873,058	$18,417,626	$12,633,823

NORMAN FORWARD SALES TAX CAPITAL FUND
BUDGET
HIGHLIGHTS

Background

NORMAN FORWARD is a citizen-initiative to renovate, expand, construct and fund Quality of Life projects, such as multiple recreational facilities, libraries, parks, athletic venues, public art, trails, swim complexes and other quality of life projects throughout Norman.

On October 13, 2015, the voters of Norman voted on and approved a one half of one percent (1/2%) 15-year temporary sales tax increase to fund Norman Forward Quality of Life Projects. The tax was effective January 1, 2016.

A $43,160,000 revenue note was approved through the Norman Municipal Authority in December 2015 for the financing of these projects, and a second financing, for $30,950,000 was completed in June 2017.

Some of the projects include:

- New Central and Eastside Branch Libraries
- James Garner Avenue Extension
- Westwood (Outdoor) Pool Reconstruction
- Westwood Tennis Center Renovation
- Reaves Park Baseball Complex Renovation
- Griffin Park Land Purchase
- Griffin Park Soccer Complex Reconstruction
- New Football and Softball Complex
- Neighborhood Park/Trail Development
- Community Park Development
- Canadian River Trails Park Development
- Road and Infrastructure Improvements
- Senior Citizens Center
- Young Family Athletic Center

Other authorized NORMAN FORWARD expenditures could include public art, maintenance and support personnel.

FYE 27 Budget

In FYE 27, $15,374,598 in revenue is projected. Expenditures of $11,550,751 are projected with the majority going towards debt service. Neighborhood park improvements and other Norman Forward projects are slated for FYE 2027.

NORMAN FORWARD SALES TAX CAPITAL FUND (51)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 8,125,188	$ 5,419,396	$ 10,248,636	$ 7,914,115	$ 11,737,962	$ 15,525,448	$ 19,364,221	$ 24,859,553
2									
3	Revenues:								
4	Sales Tax Revenue	11,847,749	12,928,778	12,928,778	12,595,683	12,847,597	13,104,549	13,366,640	6,816,986
5	Use Tax Revenue	2,098,795	1,966,154	2,272,995	2,363,915	2,458,471	2,556,810	2,659,083	1,382,723
6	Interest Income	301,738	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	Donations/Other	600,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
8									
9	Subtotal	$ 14,848,282	$ 15,309,932	$ 15,616,773	$ 15,374,598	$ 15,721,068	$ 16,076,359	$ 16,440,722	$ 8,614,709
10									
11	I/F Transf - General Fund	-	-	-	-	-	-	-	-
12	I/F Transf - UNP TIF Fund	-	-	-	-	-	-	-	-
13	I/F Transf - Room Tax Fund	-	-	-	-	-	-	-	-
14	I/F Transf - Capital Fund	-	-	686,810	-	-	-	-	-
15									
16	Subtotal	$ -	$ -	$ 686,810	$ -	$ -	$ -	$ -	$ -
17									
18	Total Revenue	$ 14,848,282	$ 15,309,932	$ 16,303,583	$ 15,374,598	$ 15,721,068	$ 16,076,359	$ 16,440,722	$ 8,614,709
19									
20	Expenditures:								
21	Audit Adjustments/Encumbrances	(20,799)	-	-	-	-	-	-	-
22	Services and Maintenance	-	-	-	-	-	-	-	-
23	Capital Projects - Pay Go	2,605,928	751,000	8,545,361	671,000	600,000	600,000	60,000	100,000
24	Debt Service - 2015 Bonds	5,987,485	6,189,327	6,189,327	6,176,172	6,146,842	5,829,895	-	-
25	Debt Service - 2017 Bonds	2,529,968	2,481,300	2,481,300	3,228,500	3,461,300	3,983,300	5,590,900	3,493,900
26	Debt Service - 2020 Bonds	1,194,105	978,061	978,061	1,014,321	1,247,145	1,327,680	4,778,445	6,985,700
27	I/F Transf - General Fund-East Library	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
28	I/F Transf - General Fund-Central Library	136,981	143,831	143,831	151,022	158,573	166,502	174,827	183,568
29	I/F Transf - General Fund-Ruby Grant Park	181,166	190,224	190,224	199,736	209,722	220,208	231,219	242,780
30	I/F Transf - Westwood Fund	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
31									
32	Total Expenditures	$ 12,724,834	$ 10,843,743	$ 18,638,104	$ 11,550,751	$ 11,933,582	$ 12,237,585	$ 10,945,391	$ 11,115,948
33									
34	Net Difference	$ 2,123,448	$ 4,466,189	$ (2,334,521)	$ 3,823,847	$ 3,787,486	$ 3,838,774	$ 5,495,331	$ (2,501,239)
35									
36	Ending Fund Balance	$ 10,248,636	$ 9,885,585	$ 7,914,115	$ 11,737,962	$ 15,525,448	$ 19,364,221	$ 24,859,553	$ 22,358,314
37									
38	Reserves:								
39	General Contingency	829,342	905,014	905,014	881,698	899,332	917,318	935,665	477,189
40	Available for Pay-Go Projects	9,419,294	8,980,571	7,009,101	10,856,264	14,626,116	18,446,903	23,923,888	21,881,125
41									
42	Total Reserves	$ 10,248,636	$ 9,885,585	$ 7,914,115	$ 11,737,962	$ 15,525,448	$ 19,364,221	$ 24,859,553	$ 22,358,314

PARK LAND AND DEVELOPMENT FUND
BUDGET
HIGHLIGHTS

Background

The Park Land and Development Fund is a Special Revenue Fund established for the purpose of accounting for Park Land fees as identified in Ordinance Number O-7576-21 dated January 1976. The Ordinance was amended in September 1994 and provides in Section 19-702, "All persons, firms or corporations subdividing land under provisions of the Code of the City of Norman for residential purposes within the boundaries of said City shall, prior to the recording of their respective final plats, and subject to the other provisions hereinafter following: (1) dedicate land to be used solely and exclusively for public park and recreation purposes or, (2) make an equivalent monetary contribution based upon a value of the land required to be dedicated, in lieu of the actual transfer of land or, (3) dedicate land to a mandatory Property Owner Association (P.O.A.) for private recreation purposes."

An additional park development fee approved in September 1994 is being accounted for in the Park Land and Development Fund. This fee is used 50% for development for community parks and 50% for neighborhood parks.

On March 1, 2011, voters approved a Charter Amendment to allow the use of park land fees in the nearest community and/or neighborhood park in the absence of suitable park land sites in the subdivision that generated the fees.

Community parks include Andrews, Reaves, Griffin, Sutton, Saxon, Ruby Grant, and Legacy Park. There are an additional 56 neighborhood parks.

FYE 27 Budget

There are revenues of $95,000 estimated in FYE 27, which include fees of $85,000.

There is a fund balance of $469,968 projected at the end of FYE 27 that may be utilized for the purposes discussed in the Park Land Ordinance.

PARK LAND AND DEVELOPMENT FUND (52)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 830,281	$ 283,183	$ 888,613	$ 374,968	$ 469,968	$ 564,968	$ 659,968	$ 754,968
2									
3	Revenues								
4	Interest/Investment Income	$ 40,778	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
5	Community Park Fees	33,675	50,000	50,000	50,000	50,000	50,000	50,000	50,000
6	Neighborhood Park Fees	18,600	35,000	35,000	35,000	35,000	35,000	35,000	35,000
7	In-Lieu of/Other	-	-	-	-	-	-	-	-
8	I/F Transfer - Capital	-	-	-	-	-	-	-	-
9									
10	Total Revenue	$ 93,053	$ 95,000	$ 95,000	$ 95,000	$ 95,000	$ 95,000	$ 95,000	$ 95,000
11									
12	Expenditures								
13	Community Park Projects	$ -	$ -	$ 576,320	$ -	$ -	$ -	$ -	$ -
14	Neighborhood Park Projects	4,213	-	32,325	-	-	-	-	-
15	Parkland acquisition	-	-	-	-	-	-	-	-
16	I/F Transf - Norman Forward	-	-	-	-	-	-	-	-
17	I/F Transf - Room Tax	29,240	-	-	-	-	-	-	-
18	I/F Transf - Capital	-	-	-	-	-	-	-	-
19	I/F Transf - GF	-	-	-	-	-	-	-	-
20	Services & maintenance	-	-	-	-	-	-	-	-
21	Audit Accruals/Adjustments	1,268	-	-	-	-	-	-	-
22									
23	Total Expenditures	$ 34,721	$ -	$ 608,645	$ -	$ -	$ -	$ -	$ -
24									
25	Net Difference	$ 58,332	$ 95,000	$ (513,645)	$ 95,000	$ 95,000	$ 95,000	$ 95,000	$ 95,000
26									
27	Ending Fund Balance	$ 888,613	$ 378,183	$ 374,968	$ 469,968	$ 564,968	$ 659,968	$ 754,968	$ 849,968
28									
29	Reserves								
30	Reserve for Community Parks	$ 35,899	$ (474,096)	$ (490,421)	$ (440,421)	$ (390,421)	$ (340,421)	$ (290,421)	$ (240,421)
31	Reserve for Neighborhood Parks	1,453,887	1,472,962	1,456,562	1,491,562	1,526,562	1,561,562	1,596,562	1,631,562
32	Reserve for Park Land	(601,173)	(620,683)	(591,173)	(581,173)	(571,173)	(561,173)	(551,173)	(541,173)
33									
34	Total Reserves	$ 888,613	$ 378,183	$ 374,968	$ 469,968	$ 564,968	$ 659,968	$ 754,968	$ 849,968

UNIVERSITY NORTH PARK TAX INCREMENT DISTRICT FUND
BUDGET
HIGHLIGHTS

Background

The University North Park Tax Increment Finance District (UNP TIF) Fund is a Capital Fund established to account for the incremental revenue from sales and property taxes generated from Tax Increment District Two, City of Norman and public improvement project costs within the district.

On May 23, 2006, the City Council adopted Ordinance O-0506-66, establishing the University North Park Tax Increment Finance District (City of Norman TIF #2). TIF #2 is located on a 580-acre tract of land along I-35 in north central Norman. Plans for the TIF include the construction of public infrastructure including road and traffic improvements; a conference center, a new community park ("Legacy Park") and extension of the City's Legacy Trail; construction of an overpass of Interstate 35 at Rock Creek Road; and economic development incentives designed to attract quality jobs and higher-end retail establishments to the UNP Development. Most of the infrastructure and park projects have been completed.

The Council approved the formation of the University North Park Business Improvement District (UNP BID) on July 8, 2014 (Resolution 1415-11). The BID collects assessments from property owners in the UNP development, which are matched by City TIF funds, together totaling $200,000 per year. These allocations are for the purpose of providing for the maintenance of Legacy Park, including park trails and greenways throughout the UNP development. BID proceeds may also be used for landscape and lighting plans, and for the design and/or construction of a decorative entryway into the UNP development. The first entryway sign project was completed in FYE 2018. Although the BID assessments ended in FYE 25, the FYE 2027 budget includes $148,256 in City TIF funds for these maintenance expenses. BID assessments are expected to be re-negotiated and commence again in the future.

UNIVERSITY NORTH PARK TAX INCREMENT DISTRICT FUND (57)
STATEMENT OF REVENUES AND EXPENDITURES

		A	E	C	F	G	H	I	I
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 11,001,783	$ 745,053	$ 6,035,672	$ 752,919	$ 604,663	$ 604,663	$ 604,663	$ 604,663
2									
3	Revenues								
4	Interest Income	$ 443,395	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Misc Income	-	-	-	-	-	-	-	-
6	BID Assessment Receipts	-	-	-	-	-	-	-	-
7									
8	Total Revenue	$ 443,395	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9									
10	Expenditures								
11	Services /Maintenance	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	BID Expenses	108,011	569,661	505,268	148,256	-	-	-	-
13	Capital Projects	5,300,000	-	4,777,485	-	-	-	-	-
14	Audit adjustments	(5)	-	-	-	-	-	-	-
15	I/F Transf - Norman Forward Fund	-	-	-	-	-	-	-	-
16									
17	Total Expenditures	$ 5,409,506	$ 569,661	$ 5,282,753	$ 148,256	$ -	$ -	$ -	$ -
18									
19	Net Difference	$ (4,966,111)	$ (569,661)	$ (5,282,753)	$ (148,256)	$ -	$ -	$ -	$ -
20									
21	Ending Fund Balance	$ 6,035,672	$ 175,392	$ 752,919	$ 604,663	$ 604,663	$ 604,663	$ 604,663	$ 604,663
22									
23	Reserves								
24	Reserved for BID	$ 653,524	$ -	$ 148,256	$ (148,256)	$ (148,256)	$ (148,256)	$ (148,256)	$ (148,256)
26	Unreserved	5,382,148	175,392	604,663	752,919	752,919	752,919	752,919	752,919
27									
28	Total Reserves	$ 6,035,672	$ 175,392	$ 752,919	$ 604,663	$ 604,663	$ 604,663	$ 604,663	$ 604,663

CENTER CITY TIF FUND
BUDGET
HIGHLIGHTS

Background

The CCFBC was adopted by the City Council on May 23, 2017, to codify the goals and objectives of the Center City Vision. The City Council adopted the Norman Center City Project Plan and Tax Increment Finance District No. 3 on December 19, 2017 (O-1718-27), for the purpose of stimulating the development contemplated by the Center City Form-based Code (CCFBC) and promoting smart development practices in the Center City area. The CCFBC consists of infill and new development with residential, multi-family residential, urban mixed-use, and improved streets, streetscapes, public improvements, connectivity, and pedestrian accessibility in the Center City area.

The project plan authorizes $44,000,000 in project costs for public infrastructure, and an additional $3,400,000 in project costs for contingencies and implementation/administration costs. The project plan authorizes 90 percent of the incremental tax revenue generated from increases in property taxes resulting from new private investment in the Increment District to be used to pay authorized project costs.

FYE 27 Budget

The FYE 27 Budget shows a beginning fund balance of $6,912,721 and projected property tax revenues of $1,590,400. No expenditures are projected for FYE 27.

CENTER CITY TIF FUND (58)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$4,051,818	$5,335,452	$5,706,356	$ 6,912,721	$ 8,505,121	$10,161,137	$11,883,314	$13,674,298
2									
3	Revenues								
4	Property Tax	$1,493,326	$1,529,231	$1,529,231	$ 1,590,400	$ 1,654,016	$ 1,720,177	$ 1,788,984	$ 1,860,543
6	Interest Income	221,179	2,000	2,000	2,000	2,000	2,000	2,000	2,000
12									
13	Subtotal	$1,714,505	$1,531,231	$1,531,231	$ 1,592,400	$ 1,656,016	$ 1,722,177	$ 1,790,984	$ 1,862,543
14									
15	I/F Transf - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17									
18	Total Revenue	$1,714,505	$1,531,231	$1,531,231	$ 1,592,400	$ 1,656,016	$ 1,722,177	$ 1,790,984	$ 1,862,543
19									
20	Expenditures								
21	Capital Projects	$ 54,980	$ -	$ 324,866	$ -	$ -	$ -	$ -	$ -
22	Audit adjustments	4,987	-	-	-	-	-	-	-
23	I/F Transf - General Fund	-	-	-	-	-	-	-	-
24									
25	Total Expenditures	$ 59,967	$ -	$ 324,866	$ -	$ -	$ -	$ -	$ -
26									
27	Net Difference	$1,654,538	$1,531,231	$1,206,365	$ 1,592,400	$ 1,656,016	$ 1,722,177	$ 1,790,984	$ 1,862,543
28									
29	Ending Fund Balance	$5,706,356	$6,866,683	$6,912,721	$ 8,505,121	$10,161,137	$11,883,314	$13,674,298	$15,536,842
30									
31	Reserves								
32		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	Unreserved	5,706,356	6,866,683	6,912,721	8,505,121	10,161,137	11,883,314	13,674,298	15,536,842
34									
35	Total Reserves	$5,706,356	$6,866,683	$6,912,721	$ 8,505,121	$10,161,137	$11,883,314	$13,674,298	$15,536,842

GENERAL DEBT SERVICE FUND
BUDGET
HIGHLIGHTS

Background

Debt financing allows improvements to be made as the need arises rather than delaying the project until sufficient revenue is accumulated. By using debt financing, the cost of capital improvements can be more equitably distributed to the users of the facility over its expected useful life.

The goal of the City of Norman's debt policy is to maintain the ability to provide essential City services in a cost-effective manner. This goal is balanced with maintaining the ability to borrow at the lowest possible rates. For a project to be soundly financed through the issuance of long-term debt, the City uses the following guidelines:

- Revenue sources that will be used to pay off the debt are conservatively projected
- The financing of the improvement will not exceed its useful life
- The benefits of the improvement must outweigh its cost, including the interest cost of financing
- Through the application of these policies, the Council rigorously tests the demand for debt financing

Debt financing supports necessary capital projects. These capital projects are integrated into the City's capital improvement plan, which also includes significant pay-as-you-go projects. All capital projects are linked to the services that the City provides to its residents, enterprise customers and visitors.

Outstanding Debt

The following table summarizes the City's outstanding debt as of the year ended June 30, 2025, including debt to be paid by City-operated enterprises.

General Government Debt	**Final Maturity**	**Outstanding Balance**	**Interest Rate**
Combined Purpose Bonds of 2012D	Dec. 1, 2032	8,445,000	2.5% - 3%
Combined Purpose Bonds of 2015	June 1, 2035	11,860,000	0.5% - 4%
Combined Purpose Bonds of 2016A	July 1, 2027	735,000	4.0% -5.0%
Combined Purpose Bonds of 2019B	June 1, 2039	14,750,000	2.0% - 3.0%
Combined Purpose Bonds of 2020A	August 1, 2040	9,480,000	2.0%-2.125%
Combined Purpose Bonds of 2021	June 21, 2026	3,375,000	0.25%-1.5%
Combined Purpose Bonds of 2023A	May 1, 2043	24,635,000	3% - 4%
Combined Purpose Bonds of 2023B	May 1, 2043	10,125,000	3% - 4%
Combined Purpose Bonds of 2024A	April 1, 2044	16,000,000	3% - 4%
Total		$ 99,405,000	

Enterprise Fund Debt	Maturity	Balance	Rate
Clean Water OWRB SRF Note	March 15, 2031	1,952,628	2.91%
NUA Clean Water OWRB SRF Note	Sept. 15, 2029	9,188,547	2.25%
NUA Utility Revenue Note, Series 2015	Nov. 1, 2026	2,180,000	2.13%
NMA Sales Tax Revenue Note, Series 2015	Mar. 1, 2027	4,650,000	2.33%
NMA Note	June 15, 2027	126,161	8.97%
NMA Sales Tax Revenue Note, Series 2015B	Jan. 1, 2029	22,795,000	2.98%
NUA Utility Revenue Note, Series 2016	Sept. 1, 2030	3,965,000	2.23%
NMA Sales Tax Revenue Note, Series 2017	July 1, 2030	20,450,000	3%
NMA Sales Tax Revenue Note, Series 2020	July 1, 2031	16,550,000	2.29%
Drinking Water OWRB SRF Note	Oct. 1, 2039	22,870,327	2.82%
Drinking Water OWRB Note	Oct. 1, 2038	9,485,000	3.2% - 5.2%
NMA Hotel/Motel Revenue Note, Series 2021	Sept. 1, 2031	2,637,000	1.89%
Clean Water OWRB Note	Sept. 15, 2041	3,725,482	2.53%
Clean Water OWRB Note	Sept. 15, 2050	74,500	2.82%
Total		$120,649,645	
Grand Total			**$220,054,645**

Enterprise fund debt is retired with revenues from the enterprise, and the City's ability to service the debt is measured by the amount of revenue from operations available to pay the amounts due. The following table illustrates historical debt coverage ratios for Water/Wastewater Enterprise revenue debt.

THE CITY OF NORMAN

PLEDGED REVENUE COVERAGE
NORMAN UTILITIES AUTHORITY
LAST TEN FISCAL YEARS
(DOLLARS IN THOUSANDS)

FISCAL YEAR	(1) GROSS REVENUE	(2) OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENT PRINCIPAL	INTEREST	TOTAL	(3) COVERAGE RATIO
2016	37,308	11,657	25,651	6,508	1,287	7,795	3.29
2017	33,834	18,055	15,779	5,943	1,053	6,996	2.26
2018	34,050	17,747	16,303	5,508	1,262	6,770	2.41
2019	35,355	6,402	28,953	5,631	2,156	7,787	3.72
2020	35,946	18,177	17,769	7,296	2,389	9,685	1.83
2021	39,647	21,199	18,448	7,409	2,239	9,648	1.91
2022	37,433	24,521	12,912	7,143	2,366	9,509	1.36
2023	40,365	23,927	16,438	7,104	2,551	9,655	1.70
2024	46,283	26,486	19,797	7,786	2,418	10,204	1.94
2025	50,186	31,737	18,449	8,064	1,816	9,880	1.87

(1) Total revenues (including interest) exclusive of sewer sales and use taxes and capital improvement charges.
(2) Total operating expenses exclusive of depreciation, amortization, Sewer Maintenance Fund expenses, and Sewer Sales Tax and Use Tax Fund expenses.

Source: City of Norman, 2025 Comprehensive Annual Financial Report, p. 129

General Government debt is retired with revenues from annual property tax levies unless specific revenue from other sources is dedicated, to the extent available, for debt service. The City's ability to repay this debt is judged based on a combination of factors, including legal debt margin, economic characteristics, governmental organizations, and financial performance. The City's debt capacity is established by Section 26 and 27, Article X of the Oklahoma Constitution. Section 26 limits bonds issued for road or bridge improvements to ten percent (10%) of the net assessed valuation (gross valuation minus homestead) of the City. Section 27 authorizes cities and towns to issue bonds for utilities, broadly defined as anything other than roads and bridges, used by the public. Although the amount of bonds issued under this provision is not specifically limited, debt exceeding 30% of the net assessed valuation would generally affect marketability of the bonds.

Legal Debt Margin - June 30, 2025 (in thousands)

Assessed Valuation:		
Net Assessed Value		$1,464,468
Section 26 limitation:		
10% of net assessed value	$ 146,447	
Section 27 limitation:		
30% of net assessed value		$439,340
Debt applicable to limitation:		
Total general bonded debt	$ 101,433	
Less amount available for payment	(9,461)	
Total debt applicable to limitation	$ 91,972	
Legal debt margin		$347,368

Source: City of Norman, 2025 Comprehensive Annual Financial Report, p. 128

FYE 27 Budget

The Norman Utilities Authority Water and Wastewater Division's revenues service the two revenue issues, while the Norman Municipal Authority revenues service the ERP and Public Safety revenue issues. Norman Forward Sales Tax Notes issued by the Norman Municipal Authority are serviced by Norman Forward Sales Tax Revenues.

In October 2023, a $50 million G.O. Bond referendum was approved by voters to rehab and replace multiple Norman bridges, which caused a significant increase in debt service payments for FYE 27 and beyond.

GENERAL DEBT SERVICE FUND (60)
STATEMENT OF REVENUES AND EXPENDITURES

		A	B	C	D	E	F	G	H
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 9,529,358	$ 8,932,518	$ 9,458,991	$ 9,442,991	$ 9,285,991	$ 9,285,991	$ 9,285,991	$ 9,285,991
2									
3	Revenues:								
4	Property Tax	$ 16,269,998	$ 16,747,232	$ 16,747,232	$ 13,032,653	$ 12,370,396	$ 8,681,280	$ 8,501,505	$ 8,328,945
5	Interest/Investment Income	572,567	25,000	25,000	25,000	25,000	25,000	25,000	25,000
6	Assessment District-HP	-	-	-	-	-	-	-	-
7									
8	Subtotal	$ 16,842,565	$ 16,772,232	$ 16,772,232	$ 13,057,653	$ 12,395,396	$ 8,706,280	$ 8,526,505	$ 8,353,945
10	I/F Transf - GF	-	-	-	-	-	-	-	-
11	I/F Transf - Insurance	-	-	-	-	-	-	-	-
12									
13	Total Revenue	$ 16,842,565	$ 16,772,232	$ 16,772,232	$ 13,057,653	$ 12,395,396	$ 8,706,280	$ 8,526,505	$ 8,353,945
14									
15	Expenditures								
16	Principal Payments	$ 12,785,000	$ 13,205,000	$ 13,205,000	$ 9,825,000	$ 9,460,000	$ 6,085,000	$ 6,085,000	$ 6,085,000
17	Interest Payments	3,426,095	3,062,232	3,062,232	2,727,653	2,430,396	2,116,280	1,936,505	1,763,945
18	Agents Fees	2,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000
19	Assessment District-HP	-	-	-	-	-	-	-	-
20	Audit Accruals/Adjustments	10,979	-	-	-	-	-	-	-
21									
22	Subtotal	$ 16,224,574	$ 16,272,232	$ 16,272,232	$ 12,557,653	$ 11,895,396	$ 8,206,280	$ 8,026,505	$ 7,853,945
23	I/F Transf - Insurance	688,358	500,000	516,000	657,000	500,000	500,000	500,000	500,000
24	I/F Transf - UNP TIF	-	-	-	-	-	-	-	-
25									
26	Total Expenditures	$ 16,912,932	$ 16,772,232	$ 16,788,232	$ 13,214,653	$ 12,395,396	$ 8,706,280	$ 8,526,505	$ 8,353,945
27									
28	Net Difference	$ (70,367)	$ -	$ (16,000)	$ (157,000)	$ -	$ -	$ -	$ -
29									
30	Ending Fund Balance	$ 9,458,991	$ 8,932,518	$ 9,442,991	$ 9,285,991	$ 9,285,991	$ 9,285,991	$ 9,285,991	$ 9,285,991

RETIREMENT SYSTEMS
BUDGET
HIGHLIGHTS

The City of Norman contributes to three separate retirement systems on behalf of City employees.

- Norman Employees Retirement System;
- Oklahoma Firefighters Pension and Retirement System;
- Oklahoma Police Pension and Retirement System.

Each of these retirement systems is administered by entities other than the City of Norman and as a result the City does not exercise budgetary control. Therefore, they are not included in the FYE 27 Budget as separate funds of the City. It should be noted that the costs of contributions to the systems appear as a part of salaries and benefit category of expenditure in every operating fund of the City.

Employee Retirement System

The Employee Retirement System (the "Plan") of the City of Norman is a single-employer public retirement system, which was established on November 1, 1967, by a City ordinance and amended on January 29, 1985 and July 1, 1991. The Plan was a defined benefit pension plan to which the City and employees contributed. The July 1, 1991, amendment converted that portion of the Plan which relates to non-retired participants to a money purchase defined contribution plan under section 414 (h) of the Internal Revenue Code (the "New Plan"). For active employees as of July 1, 1991, an amount equal to the greater of the participants' vested benefits under the Plan or their account balance in the Plan was transferred to a participant account in the New Plan.

A Board of Trustees, composed of six members, meeting at least quarterly, manages the New Plan. Members include the City Manager or a designee, Finance Director, and Human Resources Director. The City Council elects one additional member, and the American Federation of State, County, and Municipal Employees (AFSCME) union membership elects the final two members. All active employees who participate in the New Plan contribute 6.5 percent of their base pay and the City contributes 8.5 percent of member's payroll to the New Plan.

The Plan will remain in existence to pay benefits to those retired employees receiving benefits at July 1, 1991. As of April 1, 2025, the Plan included 3 retirees and other beneficiaries.

Oklahoma Firefighters Pension and Retirement System

The Oklahoma Firefighters Pension and Retirement System (OFPRS) cover uniformed members of the City's Fire Department, which is a cost-sharing multiple-employer public employee retirement system. All full-time firefighters, who are hired before age 45, are eligible to participate in the system. The pension plan provides pension benefits as well as death and disability benefits.

Members of the firefighter's retirement system are required to pay 9% of their base pay to the pension plan. By State Statute, the City contributes 14% of member's payroll to the OFPRS.

Oklahoma Police Pension and Retirement System

The Oklahoma Police Pension and Retirement System (OPPRS) cover uniformed members of the City's Police Department, which is a cost-sharing multiple-employer, public-employee retirement system. Police officers employed in participating municipalities are required to participate in the system, provided they meet certain requirements. Police officers are required to pass physical and medical examinations and must be not less than 21 or more than 35 years of age when accepted for initial membership. Members of the police retirement system are required to pay 8% of their base pay to the pension plan. By State Statute, the City contributes 14% of member's payroll to the OPPRS.

GENERAL FUND

GENERAL OPERATING FUND

The General Fund is the general operating fund of the City. This Fund is used to account for all financial resources except those required to be accounted for in another fund.

FUND SUMMARY

TOTAL GENERAL FUND (10)

MISSION:

The General Fund is the general operating fund of the City. This Fund is used to account for all financial resources except those required to be accounted for in another fund.

DESCRIPTION:

The General Fund accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

PERSONNEL:

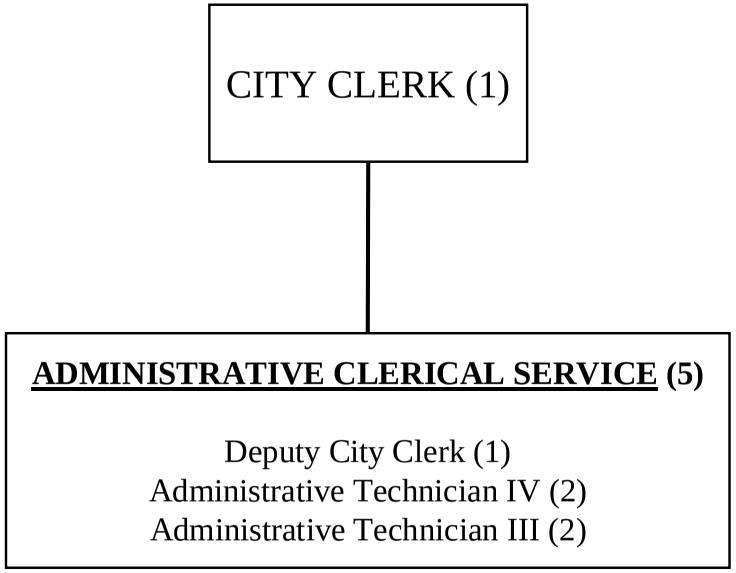
	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	626	626	627	627	619
Part-time Positions	19	19	19	19	19
Total Budgeted Positions	645	645	646	646	638

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 76,682,245	$ 77,303,906	$ 77,267,642	$ 77,267,642	$ 76,165,826
Supplies & Materials	$ 7,599,610	$ 7,816,884	$ 7,641,176	$ 7,672,376	$ 7,416,735
Services & Maintenance	$ 15,203,257	$ 16,703,385	$ 16,651,256	$ 16,620,056	$ 16,814,853
Internal Services	$ 4,657,762	$ 5,524,264	$ 5,517,264	$ 5,517,264	$ 5,440,973
Capital Equipment	$ 4,233,795	$ 3,428,384	$ 3,437,974	$ 3,437,974	$ 4,728,384
Subtotal	$ 108,376,669	$ 110,776,823	$ 110,515,312	$ 110,515,312	$ 110,566,771
Capital Projects	$ 353,753	$ -	$ 301,588	$ 301,588	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ 1,775,359	$ 482,453	$ 496,941	$ 496,941	$ 2,192,268
Audit Adjust/Encumbrances	$ (1,056,651)	$ -	$ -	$ -	$ -
Subtotal	$ 1,072,461	$ 482,453	$ 798,529	$ 798,529	$ 2,192,268
Fund Total	$ 109,449,130	$ 111,259,276	$ 111,313,841	$ 111,313,841	$ 112,759,039

OFFICE OF THE CITY CLERK

6 EMPLOYEES



DEPARTMENT SUMMARY

TOTAL CITY CLERK

MISSION:

To serve the citizens and employees of Norman effectively and efficiently providing informed and courteous written, verbal, and electronic communication in response to requests for records, licenses, information or assistance.

DESCRIPTION:

- Official custodian of all records belonging to the City
  - maintains books properly indexed and open to the public for inspection
  - maintains separate books for ordinances, resolutions, and actions of the Council
- City Clerk serves as clerk to the Council
  - attends all Council meetings
  - maintains a record of the proceedings
  - signs and attests all ordinances, resolutions, and other acts of the Council
- Processes applications and monitors the City Boards, Commissions, and Committees
- Issues City licenses
- Prepares City Council agendas and minutes
- Operates the City's Action Center
- Provides clerical administrative support for the City Council

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	6	6	6	6	6
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	6	6	6	6	6

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 592,279	$ 628,570	$ 628,570	$ 628,570	$ 536,484
Supplies & Materials	$ 5,383	$ 5,475	$ 5,475	$ 5,475	$ 5,198
Services & Maintenance	$ 153,608	$ 227,485	$ 247,485	$ 247,485	$ 314,603
Internal Services	$ 33,603	$ 37,580	$ 37,580	$ 37,580	$ 28,838
Capital Equipment	$ 12,288	$ 2,250	$ 2,250	$ 2,250	$ 7,500
Subtotal	$ 797,162	$ 901,360	$ 921,360	$ 921,360	$ 892,623
Department Total	$ 797,162	$ 901,360	$ 921,360	$ 921,360	$ 892,623

DIVISION SUMMARY

10120420 CITY CLERK

MISSION:

To serve the citizens and employees of Norman effectively and efficiently providing informed and courteous written, verbal, and electronic communication in response to requests for records, licenses, information or assistance. Provides a safe, productive, and comfortable environment for the employees and citizens of Norman.

DESCRIPTION:

- Official custodian of all records belonging to the City
  - maintains books properly indexed and open to the public for inspection
  - maintains separate books for ordinances, resolutions, and actions of the Council
- City Clerk serves as clerk to the Council
  - attends all Council meetings
  - maintains a record of the proceedings
  - signs and attests all ordinances, resolutions, and other acts of the Council
- Processes applications and monitors the City Boards, commissions, and Committees
- Issues City licenses
- Prepares City Council agendas and minutes
- Operates the City's Action Center
- Provides clerical administrative support for the City Council

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	6	6	6	6	6
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	6	6	6	6	6

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 592,279	$ 628,570	$ 628,570	$ 628,570	$ 536,484
Supplies & Materials	$ 5,383	$ 5,475	$ 5,475	$ 5,475	$ 5,198
Services & Maintenance	$ 78,017	$ 107,788	$ 127,788	$ 127,788	$ 131,488
Internal Services	$ 33,603	$ 37,580	$ 37,580	$ 37,580	$ 28,838
Capital Equipment	$ 12,288	$ 2,250	$ 2,250	$ 2,250	$ 7,500
Subtotal	$ 721,571	$ 781,663	$ 801,663	$ 801,663	$ 709,508
Division Total	$ 721,571	$ 781,663	$ 801,663	$ 801,663	$ 709,508

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

CITY CLERK

GOALS:

To enhance customer service by:

- Providing error free City Council agendas and minutes in a timely manner
- Increasing the number of documents provided electronically
- Responding to citizen requests for records in a timely manner
- Responding to citizen requests through the Action Center

OBJECTIVES:

- Maintain records of the City so they are easily accessible to internal and external customers.
- Maintain records of licenses and permits so businesses are inspected and properly licensed.
- Prepare City Council minutes and agendas to keep Council and the public informed of the City's business.
- Provide administrative support to the City Council and assist them in resolving problems with constituents.
- Provide efficient and effective assistance to citizens by telephone, written communication, and personal contact.
- Provide responses to citizens through the Action Center with cooperation from all City departments.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 2023 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Percentage of requests for files maintained in Central Files processed within 24 hours	95%	95%	99%	85%	95%
Percentage of Council items indexed and distributed within 3 days of Council action	50%	90%	100%	99%	100%
Percentage of minutes prepared within 3 days of Council meeting	50%	50%	50%	80%	50%
Percentage of minutes requiring correction	1%	1%	0%	1%	0%
Percent of responses to citizens by the next working day from Action Center personnel	97%	97%	90%	96%	90%

DIVISION SUMMARY

10120195 MUNICIPAL ELECTIONS

MISSION:

Pursuant to Article II, Sections 5 and 6, of the Charter of the City of Norman, funds are budgeted to pay for City Council elections and any special elections that are anticipated. By resolution adopted each year, the City Council shall designate a date in the following year, which is approved under then-current state law, for the holding of Norman's municipal elections and Municipal runoff elections. If allowed by then-current state law, the date for municipal elections shall be in February and the Municipal runoff elections shall be in April.

DESCRIPTION:

The City Clerk's office maintains the Municipal Election funds, which pay for City Council elections and any special elections; makes certain that all required notification is given to the Election Board in a timely manner; and makes certain that all legal notices are served in a timely manner.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 75,591	$ 119,697	$ 119,697	$ 119,697	$ 183,115
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 75,591	$ 119,697	$ 119,697	$ 119,697	$ 183,115
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 75,591	$ 119,697	$ 119,697	$ 119,697	$ 183,115

DEPARTMENT SUMMARY

TOTAL CITY COUNCIL

MISSION:

The mission of the City Council of Norman is to promote a community of excellence with effective, efficient, and responsive services which promote the health, safety, and general well-being of the citizens. The City Council encourages group and individual initiatives that create social and physical environments of high quality.

DESCRIPTION:

The City Council is the legislative and governing body of City government. All legislative powers, except the initiative and referendum, are vested in the City Council. The City Council consists of a Mayor elected at large and eight Council members elected by the registered voters of the respective wards of the City. The Mayor shall preside at all meetings of the Council and shall perform in addition to his/her legislative duties such ceremonial duties as are necessary in the conduct of the City's business.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	1	1	1	1	1
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	1	1	1	1	1

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 200,071	$ 200,164	$ 200,164	$ 200,164	$ 176,124
Supplies & Materials	$ 22,251	$ 32,679	$ 30,319	$ 30,319	$ 28,675
Services & Maintenance	$ 858,727	$ 1,951,648	$ 1,654,008	$ 1,654,008	$ 1,800,663
Internal Services	$ 30,133	$ 37,651	$ 37,651	$ 37,651	$ 37,938
Capital Equipment	$ 6,546	$ 2,250	$ 15,167	$ 15,167	$ -
Subtotal	$ 1,117,728	$ 2,224,392	$ 1,937,309	$ 1,937,309	$ 2,043,400
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Department Total	$ 1,117,728	$ 2,224,392	$ 1,937,309	$ 1,937,309	$ 2,043,400

DIVISION SUMMARY

10110101 CITY COUNCIL

GOALS:

The mission of the City Council of Norman is to promote a community of excellence with effective, efficient, and responsive services which promote the health, safety, and general well-being of the citizens. The City Council encourages group and individual initiatives that create social and physical environments of high quality.

OBJECTIVES:

The City Council is the legislative and governing body of City government. All legislative powers, except the initiative and referendum, are vested in the City Council. The City Council consists of a Mayor elected at large and eight Council members elected by the registered voters of the respective wards of the City. The Mayor shall preside at all meetings of the Council and shall perform in addition to his/her legislative duties such ceremonial duties as are necessary in the conduct of the City's business.

The FYE 2027 General Fund allocation to the City Council includes funding in the amount of $571,400 to several outside agencies providing beneficial services to the entire Norman community. These agencies include:

Center for Children and Families, Inc. (CCFI) - $138,000
Kiwanis Kruiser - $14,500
Association of Central Oklahoma Governments (ACOG) – Membership - $91,350
Oklahoma Municipal League (OML) – Membership - $69,550
Oklahoma Municipal Management Services – Membership - $5,000
Social and Voluntary Services Commission - $253,000

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 10,975	$ 11,627	$ 11,627	$ 11,627	$ 11,627
Supplies & Materials	$ 12,973	$ 17,929	$ 17,929	$ 17,929	$ 13,925
Services & Maintenance	$ 610,331	$ 1,655,942	$ 1,355,942	$ 1,355,942	$ 1,526,957
Internal Services	$ 28,772	$ 36,294	$ 36,294	$ 36,294	$ 36,509
Capital Equipment	$ -	$ 2,250	$ 8,915	$ 8,915	$ -
Subtotal	$ 663,051	$ 1,724,042	$ 1,430,707	$ 1,430,707	$ 1,589,018
Division Total	$ 663,051	$ 1,724,042	$ 1,430,707	$ 1,430,707	$ 1,589,018

FYE 27 includes a 1% Emergency Reserve of $1,047,904 and FYE 26 included a 1% Emergency Reserve of $1,059,712.

DIVISION SUMMARY

10110198 SISTER CITIES PROGRAM

MISSION:

To establish, maintain and coordinate international relationships of economic, cultural and educational activities.

DESCRIPTION:

The Sister Cities Program is composed of citizen volunteers who establish goals and objectives for the program. The program also encourages and facilitates sister city relationships for Norman with cities outside the United States. Norman has four Sister Cities: Clermont-Ferrand, France; Colima, Mexico; Sieka Town, Japan; and Arezzo, Italy.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ 7,800	$ 10,000	$ 7,640	$ 7,640	$ 10,000
Services & Maintenance	$ -	$ -	$ 2,360	$ 2,360	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 7,800	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 7,800	$ 10,000	$ 10,000	$ 10,000	$ 10,000

DIVISION SUMMARY

10110005 INTERNAL AUDIT

MISSION:

Add value for the City Council and City Management in advancing the City's objectives by providing an independent source of assurance and consulting services designed to improve performance.

DESCRIPTION:

The office of the City Auditor aims to strengthen the City of Norman's ("The City") ability to create, protect, and sustain value by providing City Council and Management (Department Heads, Division Managers, and Supervisors) with independent, risk-based, and objective assurance, advice, insight, and foresight, under the governance of City Council, in the effective discharge of its responsibilities. Specifically, internal audit provides independent and objective assurance on the adequacy and effectiveness of the internal control structure, the safeguarding of assets, compliance with applicable laws, regulations, City ordinances, and City policies and the achievement of City objectives. Internal Audit also provides reasonable assurance to Management and City Council that the City's financial and operational controls, designed to manage the organization's risks and achieve the City's objectives, are operating in an efficient, effective, and equitable manner.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	1	1	1	1	1
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	1	1	1	1	1

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 189,096	$ 188,537	$ 188,537	$ 188,537	$ 164,497
Supplies & Materials	$ 1,478	$ 4,750	$ 4,750	$ 4,750	$ 4,750
Services & Maintenance	$ 12,511	$ 20,706	$ 20,706	$ 20,706	$ 20,706
Internal Services	$ 1,361	$ 1,357	$ 1,357	$ 1,357	$ 1,429
Capital Equipment	$ 6,546	$ -	$ 6,252	$ 6,252	$ -
Subtotal	$ 210,992	$ 215,350	$ 221,602	$ 221,602	$ 191,382
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 210,992	$ 215,350	$ 221,602	$ 221,602	$ 191,382

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

INTERNAL AUDIT

GOALS:

- Become a preferred place of employment for the public sector internal auditors.
- Be a key resource for the City Council, Finance Committee, and Management.
- Ensure Internal Audit aligns with City's Strategy.
- Expand audit coverage to include process efficiency & productivity, cost & control resource optimization, and workforce performance & internal controls.
- Improve the Office of the City Auditor's industry standing within the public sector.

OBJECTIVES:

- Attract and retain specialized and diverse workforce.
- Grow IA bench to match growth pattern of the City.
- Cost effectively execute triennial audit plan.
- Provide routine updates on value added through auditing and consulting engagements.
- Demonstrate objectivity, independence, and insight.
- Deliver findings which objectively assess GRC and provide meaningful value creation opportunities.
- Employ industry best practices such as, following frameworks like IIA's Global Internal Audit Standards (International Professional Practices Framework) and GAGAS (Generally Accepted Government Auditing Standards).
- Develop and implement QAIP leading to external validation in 2027.
- Create and implement a fraud training program.

PERFORMANCE MEASUREMENTS - RESULTS REPORT

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Audit Service Hours	N/A	N/A	1,864	1,864	
Audit Plan Completion	N/A	N/A	33%	33%	
Report Cycle Time (Weeks)	N/A	N/A	5	5	
Audit Client Satisfaction Surveys	N/A	N/A	4	4	
Percent of Audit	N/A	N/A	100%	1	

DIVISION SUMMARY

10110187 SOCIAL AND VOLUNTARY SERVICES

MISSION:

The mission of Social and Voluntary Services is to provide quality social and voluntary services to the citizens of Norman. They coordinate services designed to prevent, alleviate, or contribute to the solution of recognized social problems, and to improve the well-being of individuals, groups and the community.

DESCRIPTION:

The Social and Voluntary Services Commission acts in an advisory capacity to the City Council with specific attention to the evaluation and coordination of social and voluntary services in, but not limited to, the following areas: Arts and Humanities, community goals analysis and evaluation, health and mental health, income security, information referral, senior citizens and youth.

PERSONNEL:

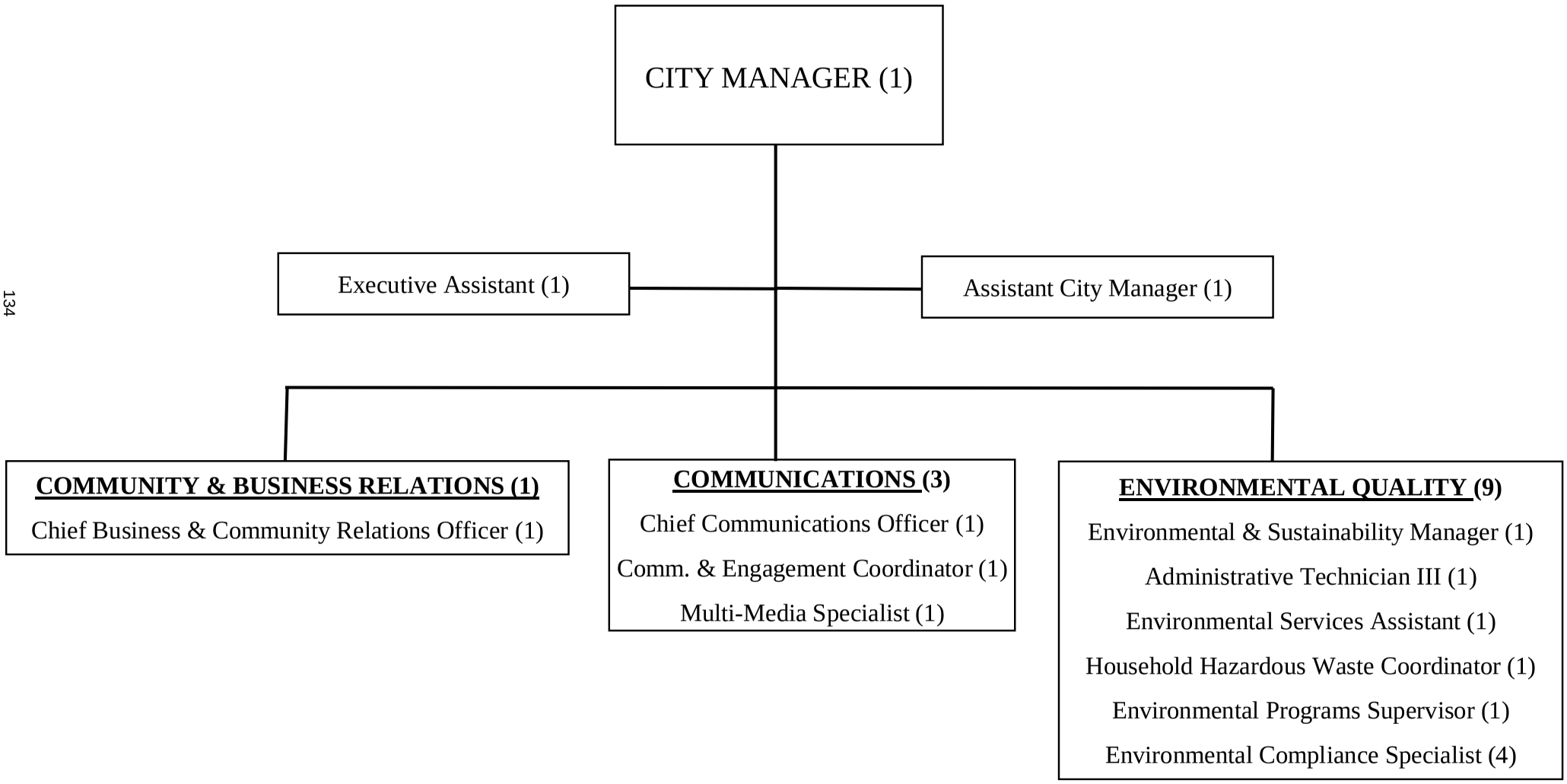
	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 235,885	$ 275,000	$ 275,000	$ 275,000	$ 253,000
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 235,885	$ 275,000	$ 275,000	$ 275,000	$ 253,000
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 235,885	$ 275,000	$ 275,000	$ 275,000	$ 253,000

OFFICE OF THE CITY MANAGER

16 EMPLOYEES



DEPARTMENT SUMMARY

TOTAL CITY MANAGER

MISSION:

The mission of the City Manager's office is to provide professional leadership, guidance and coordination to implement City policies as established by the City Council. The City Manager's office encourages employee development by providing a challenging and rewarding work environment. The City of Norman promotes the general well-being and understanding of the citizens of Norman.

DESCRIPTION:

The City Manager is appointed by and serves at the discretion of the City Council. The City Manager is responsible for the overall management and administration of day-to-day City operations

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	16	16	16	16	16
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	16	16	16	16	16

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 2,023,627	$ 2,155,841	$ 2,155,841	$ 2,155,841	$ 2,145,915
Supplies & Materials	$ 111,706	$ 172,865	$ 158,865	$ 158,865	$ 159,466
Services & Maintenance	$ 1,070,848	$ 1,187,773	$ 1,251,748	$ 1,251,748	$ 1,266,309
Internal Services	$ 67,258	$ 86,257	$ 86,257	$ 86,257	$ 84,895
Capital Equipment	$ 10,282	$ 101,281	$ 73,790	$ 73,790	$ 101,475
Subtotal	$ 3,283,720	$ 3,704,017	$ 3,726,501	$ 3,726,501	$ 3,758,060
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Department Total	$ 3,283,720	$ 3,704,017	$ 3,726,501	$ 3,726,501	$ 3,758,060

DIVISION SUMMARY

10110110 CITY MANAGER

MISSION:

The mission of the City Manager's office is to provide professional leadership, guidance and coordination to implement City policies as established by the City Council. The City Manager's office encourages employee development by providing a challenging and rewarding work environment. The City of Norman promotes the general well-being and understanding of the citizens of Norman.

DESCRIPTION:

The City Manager is appointed by and serves at the discretion of the City Council. The City Manager is responsible for the overall management and administration of day-to-day City operations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	3	3	3	3	3
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	3	3	3	3	3

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 697,377	$ 704,125	$ 704,125	$ 704,125	$ 702,489
Supplies & Materials	$ 14,988	$ 15,087	$ 15,087	$ 15,087	$ 17,053
Services & Maintenance	$ 729,756	$ 831,472	$ 881,472	$ 881,472	$ 831,472
Internal Services	$ 23,918	$ 35,427	$ 35,427	$ 35,427	$ 31,109
Capital Equipment	$ 1,659	$ 96,281	$ 68,790	$ 68,790	$ 101,475
Subtotal	$ 1,467,699	$ 1,682,392	$ 1,704,901	$ 1,704,901	$ 1,683,598
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,467,699	$ 1,682,392	$ 1,704,901	$ 1,704,901	$ 1,683,598

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

CITY MANAGER

GOALS:

- Provide professional leadership for the City
- Execute policies and procedures
- Develop and recommend alternative solutions to community problems for consideration by the Mayor and City Council
- Develop new programs and measures to meet emerging and future needs of the City
- Manage City's operating and capital improvements budgets
- Promote confidence in city government through citizen involvement and excellent customer service

PERFORMANCE MEASUREMENTS-RESULTS REPORT:

- Work with intergovernmental stakeholders at the local/state level to prepare proposed rules, options and regulations for water re-use.
- Continue discussions and implementation of Council goals and priorities, to include, but not limited to, homelessness, evaluations of all City fees, off-street parking requirements, parking structures, green building, short-term rentals, carports in residential areas, adopting updated zoning and sub-regulations, implementing major grant awards, and increased RTA coordination.

DIVISION SUMMARY

10110113 COMMUNICATIONS

MISSION:

The mission of the Communications Division of the City Manager's office is to encourage transparency and enhance public trust through consistent, timely communication with City of Norman residents, businesses, and stakeholders.

DESCRIPTION:

The Communications Office establishes and maintains effective communications and community relations through media relations, public information activities, and community outreach.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	3	3	3	3	3
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	3	3	3	3	3

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 295,243	$ 344,629	$ 344,629	$ 344,629	$ 326,464
Supplies & Materials	$ 9,963	$ 10,210	$ 10,210	$ 10,210	$ 10,210
Services & Maintenance	$ 4,644	$ 54,908	$ 54,908	$ 54,908	$ 94,908
Internal Services	$ 3,782	$ 3,749	$ 3,749	$ 3,749	$ 3,404
Capital Equipment	$ 1,659	$ -	$ -	$ -	$ -
Subtotal	$ 315,291	$ 413,496	$ 413,496	$ 413,496	$ 434,986
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 315,291	$ 413,496	$ 413,496	$ 413,496	$ 434,986

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

COMMUNICATIONS

GOALS:

- To effectively promote City services to Norman residents.
- To educate citizens regarding City news and important community issues.
- To foster citizen engagement with the City of Norman.
- To advise staff and elected officials in areas of communication and media relations.

OBJECTIVES:

- Produce quality media to keep the community informed about City news and programs.
- Establish and build upon positive relationships with the Press.
- Maintain open lines of communication with community partners and agencies.
- Coordinate and participate in public outreach/education events and opportunities.
- Provide effective communications during crisis and emergency situations.

PERFORMANCE MEASUREMENTS - RESULTS REPORT

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Report weekly newsletter	50	50	50	50	50
Report press	175	178	180	165	170
Report visits to the City of Norman website	1,305,591	1,452,211	1,310,000	1,420,000	1,500,000
Report Instagram followers	3,133	4,173	3,855	5,035	6,000
Report Facebook followers	23,690	25,228	26,160	27,590	29,090
Report Twitter followers	2,785	3,438	3,115	3,300	3,935
Report YouTube subscribers	2,785	3,438	3,115	3,300	3,935
Report Norman E-News	2,785	3,101	3,115	3,900	4,400
Report in-house video	55	28	45	30	30
Report live-stream videos	106	116	100	105	105
Report election/ awareness	2	1	2	2	2

DIVISION SUMMARY

10110111 COMMUNITY & BUSINESS RELATIONS

MISSION:

To enhance the local climate for new and existing businesses, special events, and other place making initiatives aimed at improving Norman's commercial districts.

DESCRIPTION:

The Community & Business Development division is a part of the City Manager's department. It oversees policy and programs to advance local economic development, specifically as it relates to the recruitment and retention of retail or other sales tax producing businesses, as well as managing the Special Event application process. This division serves as an liaison to external stakeholders including the local business community, special event organizers, and other community partners.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	1	1	1	1	1
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	1	1	1	1	1

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 155,419	$ 154,996	$ 154,996	$ 154,996	$ 153,890
Supplies & Materials	$ 617	$ 800	$ 800	$ 800	$ 800
Services & Maintenance	$ 41,849	$ 50,478	$ 50,045	$ 50,045	$ 50,478
Internal Services	$ 3,482	$ 3,432	$ 3,432	$ 3,432	$ 2,975
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 201,366	$ 209,706	$ 209,273	$ 209,273	$ 208,143
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 201,366	$ 209,706	$ 209,273	$ 209,273	$ 208,143

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

COMMUNITY & BUSINESS RELATIONS

GOALS:

- Showcase Norman as an attractive destination for new or expanding retailers
- Retention and strengthening of existing businesses
- Improve permit application process for Special Events
- Achieve Film-Friendly certification in partnership with VisitNorman
- Support place making initiatives in our commercial districts
- Collaborate with community partners to work towards building economic resiliency

OBJECTIVES:

- Continued recruitment of targeted retailers based on updated retail leakage reports and community needs
- Support programs aimed at assisting small business in Norman
- Continued implementation of City View software for Special Events, including addition of film permit
- Support local partners with place making and community-building efforts

PERFORMANCE MEASUREMENTS - RESULTS REPORT

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Website Data					
DestinationNorman.com	2,195	1,488	2,000	2,000	2,000
Event Permits	18	27	30	32	30
Film Permits	1	8	5	4	6

Notes to Results Report: *City View launched in November 2023.

DIVISON SUMMARY

10110343 ENVIRONMENTAL RESILIENCE AND SUSTAINABILITY

MISSION:

- To help protect human health, the environment, and the publicly owned treatment works.
- To help ensure City compliance with its Oklahoma Pollutant Discharge Elimination System (OPDES) and other regulatory permits.
- To administer the Earth Change, Industrial Pretreatment, and FOG permitting process.
- To ensure City compliance with its Oklahoma Pollutant Discharge Elimination System (OPDES) and other regulatory permits, including Phase II MS4 program and the Industrial Pretreatment Program.
- To control the introduction of pollutants into the MS4 stormwater discharges, spills, and dumping.
- To advise and assist the City of Norman to develop sustainable measures, practices, buildings, and fleets that are environmentally, economically, and socially responsible.
- To act as the Utilities Department representative on environmental issues.
- To assist citizens, businesses and the City government in preventing pollution.
- To enable smart choices for our community and its residents by promoting through education, outreach and awareness efforts, energy, fuel, and water conservation; investment in renewable energy; reduction of waste; and protection and restoration of the community's resources.
- To provide a safe and reliable place for residents to reuse, recycle and/or dispose of household hazardous materials.

DESCRIPTION:

The Division of Environmental Resilience and Sustainability helps protect the health, safety and welfare of our residents while also providing support to various City Departments and Divisions. These goals are achieved through their efforts in regulating certain activities like construction stormwater runoff and industrial wastewater discharges to the sanitary sewer, in monitoring and controlling pollutants from businesses or in stormwater runoff discharges that could cause harm to employees, residents, environment and City property and by helping internal and external stakeholders maintain compliance with environmental permits and requirements, as well as adopting, and providing support to others who have environmental and conservational activities, plans and programs. Additionally, they respond to citizen requests, pollution issues and the Norman Action Center notifications within two days. They are also tasked with planning and implementing projects within the Lake Thunderbird TMDL load reduction requirements so that the water quality within the lake is improved. Their activities are accomplished through programs such as the Municipal Separate Storm Sewer System (MS4) Program, the TMDL Monitoring and Compliance Program, the Industrial Pretreatment Program, the Fats Oil and Grease Program, the Cross Connection Control Program, the Household Hazardous Waste Facility, and other programs. This Division is the liaison with the Environmental Control Advisory Board which is a board responsible for education. This Division works with departments and divisions to plan and implement environmental and sustainability measures to protect and restore the community's environment. In addition, this Division is responsible for planning the Earth Day Festival and Earth Moon activities, as well as other participatory, educational, outreach and awareness events.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	6	6	6	6	6
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	6	6	6	6	6

DIVISON SUMMARY

10110343 ENVIRONMENTAL RESILIENCE AND SUSTAINABILITY

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 517,610	$ 642,561	$ 642,561	$ 642,561	$ 639,040
Supplies & Materials	$ 44,931	$ 89,396	$ 89,396	$ 89,396	$ 91,117
Services & Maintenance	$ 175,486	$ 186,251	$ 186,251	$ 186,251	$ 214,709
Internal Services	$ 28,841	$ 29,697	$ 29,697	$ 29,697	$ 32,038
Capital Equipment	$ 3,500	$ 5,000	$ 5,000	$ 5,000	$ -
Subtotal	$ 770,367	$ 952,905	$ 952,905	$ 952,905	$ 976,904
Capital Projects	$ -	$ -	$ -	$ -	$ -
Division Total	$ 770,367	$ 952,905	$ 952,905	$ 952,905	$ 976,904

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

ENVIRONMENTAL RESILIENCE AND SUSTAINABILITY

GOALS:

- To be in full compliance with Federal and State Pretreatment Regulations
- To provide the tools and training to have an educated staff with accurate, reliable information
- To provide a safe work environment
- To help protect the infrastructure of the Utilities Department
- To aid in protecting residents and the environment from pollution
- To educate businesses and the community on environmental issues, pollution prevention and waste reduction
- To provide technical support to the Utilities Department and all departments
- To recover costs for excessive strength waste and laboratory analysis and strive to reduce costs for other programs

OBJECTIVES:

- To be the city liaison and provide assistance to the Environmental Control Advisory Board with public education and providing guidance to Council.
- Maintain Green Norman website.
- Continue coordination of the Earth Day Festival and Earth Month activities.
- Provide a safe and reliable place for residents to reuse, recycle, or dispose of their household hazardous waste.
- Clearly communicate requirements for the Fats, Oil, and Grease (FOG) Program, the Dental Amalgam Program, and the Industrial Pretreatment Program to new and existing businesses.
- Provide technical advice, as related to Industrial Pretreatment, to other division/departments.
- Develop new programs and measures to meet emerging and future needs of division.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Respond to complaints within 24 hours of time reported	99%	99%	99%	98%	99%
Industrial users who have	88%	88%	88%	100%	88%
Full compliance with state and federal regulations	100%	100%	100%	100%	100%
Required licensed food	100%	100%	100%	100%	100%
Inspect all facilities and construction sites identified as potential stormwater pollution	84%	99%	100%	99%	99%
Permit all earth disturbing activities that meet permit requirements	100%	100%	100%	100%	100%
Revenue collected	$67,313	$7,272	$100,000	$80,000	$80,000

DIVISION SUMMARY

10110193 SPECIAL STUDIES / CONTRIBUTIONS

MISSION:

The mission of Special Studies/Contributions is to help the City of Norman move forward in funding special studies that are needed throughout the year.

DESCRIPTION:

Special Studies and Contributions is an account set up to help implement the funding to resolve various issues which arise during the fiscal year and are not anticipated in advance.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 49,999	$ 5,000	$ 5,000	$ 5,000	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 49,999	$ 5,000	$ 5,000	$ 5,000	$ -
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 49,999	$ 5,000	$ 5,000	$ 5,000	$ -

DIVISION SUMMARY

10110225 STORMWATER QUALITY

MISSION:

- To help protect human health, the environment, and the publicly owned treatment works.
- To protect the health safety and welfare of residents through regulation of the City's MS4 program and the TMDL monitoring and compliance program.
- Administer the Earth Change, Industrial Pretreatment, and FOG permitting processes.
- To ensure City compliance with its Oklahoma Pollutant Discharge Elimination System (OPDES) and other regulatory permits, including the Phase II MS4 program and the Industrial Pretreatment Program.
- To advise and assist the City of Norman to develop sustainable measures, practices, buildings, and fleets that are environmentally, economically, and socially responsible.
- To assist citizens, businesses, and the city government in preventing pollution.
- To control the introduction of pollutants into the MS4 from stormwater discharges, spills, dumping, illicit discharges, or other methods.
- Act as the Utilities Department representative on environmental issues.
- Enable smart choices for our community and its residents by promoting, through education, outreach and awareness efforts, energy, fuel, and water conservation; investment in renewable energy; reduction of waste; and protection and restoration of the community's resources.
- To provide a safe and reliable place for residents to reuse, recycle and/or dispose of household hazardous materials.

DESCRIPTION:

The Division of Stormwater Quality helps protect the health, safety and welfare of our residents, while also providing support to various City Departments and Divisions. These goals are achieved through their efforts in regulating certain activities like construction stormwater runoff and industrial wastewater discharges to the sanitary sewer, in monitoring and controlling pollutants from businesses or in stormwater runoff discharges that could cause harm to employees, residents, environment and City property and by helping internal and external stakeholders maintain compliance with environmental permits and requirements, as well as adopting, and providing support to others who have adopted, environmental and conservational activities, plans and programs. Additionally, they respond to citizen requests, pollution issues, and the Norman Action Center notifications within two days. They are also tasked with planning and implementing projects within the Lake Thunderbird Watershed to meet TMDL load reduction requirements so that the water quality within the lake is improved. Their activities are accomplished through programs such as the Municipal Separate Storm Sewer System (MS4) Program, the TMDL Monitoring and Compliance Program, the Industrial Pretreatment Program, the Fats, Oil and Grease Program, the Cross Connection Control Program, the Household Hazardous Waste Facility, and other programs. This Division is the liaison with the Environmental Control Advisory Board which is a board responsible for education. This Division works with Departments and Divisions to plan and implement environmental and sustainability measures to protect and restore the community's environment. In addition, this Division is responsible for planning the Earth Day Festival and Earth Month activities, as well as other participatory, educational, outreach and awareness events.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	3	3	3	3	3
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	3	3	3	3	3

DIVISION SUMMARY

10110225 STORMWATER QUALITY

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 357,978	$ 309,530	$ 309,530	$ 309,530	$ 324,032
Supplies & Materials	$ 41,208	$ 57,372	$ 43,372	$ 43,372	$ 40,286
Services & Maintenance	$ 69,115	$ 59,664	$ 73,664	$ 73,664	$ 74,742
Internal Services	$ 7,235	$ 13,953	$ 13,953	$ 13,953	$ 15,369
Capital Equipment	$ 3,463	$ -	$ -	$ -	$ -
Subtotal	$ 478,998	$ 440,519	$ 440,519	$ 440,519	$ 454,429
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 478,998	$ 440,519	$ 440,519	$ 440,519	$ 454,429

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

STORMWATER QUALITY

GOALS:

- To be in full compliance with Federal and State Pretreatment Regulations
- To provide the tools and training to have an educated staff with accurate, reliable information
- To provide a safe work environment
- To help protect the infrastructure of the Utilities Department
- To aid in protecting residents and the environment from pollution
- To educate businesses and the community on environmental issues, pollution prevention and waste reduction
- To provide technical support to the Utilities Department and all departments
- To recover costs for excessive strength waste and laboratory analysis and strive to reduce costs for other programs

OBJECTIVES:

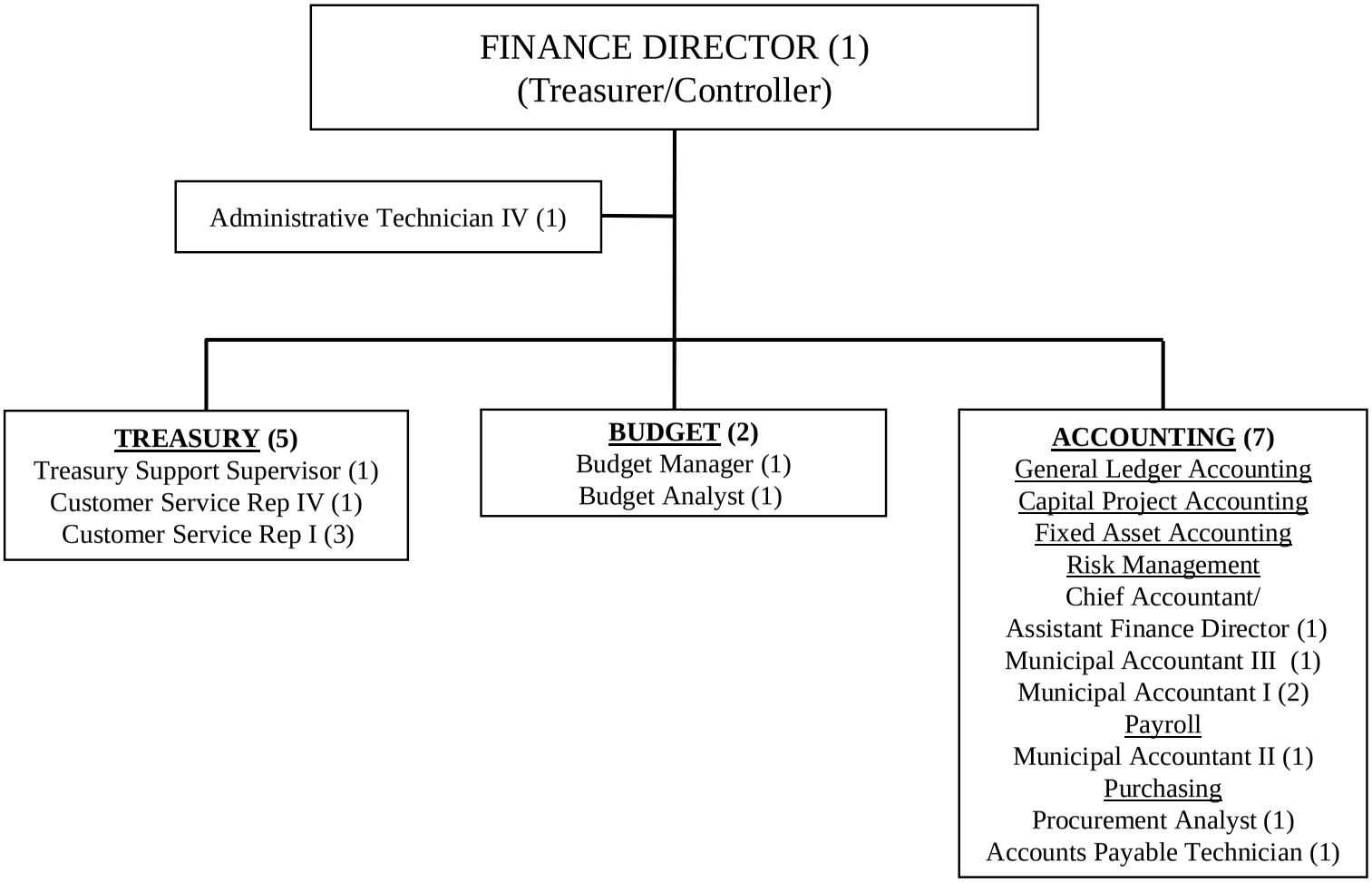
- To be the city liaison and provide assistance to the Environmental Control Advisory Board with public education and providing guidance to Council.
- Manage the Green Norman website.
- Continue coordination of the Earth Day Festival and Earth Month.
- Continue coordination and implementation of household hazardous waste disposal options for the community.
- Clearly communicate requirements for the MS4 and TMDL Compliance and Monitoring Programs, the Fats, Oil and Grease (FOG) program, the Dental Amalgam Program, the Cross Connections Control Program, and the Industrial Pretreatment Program to new and existing businesses.
- Provide technical advice to other divisions/departments.
- Develop new programs and measures to meet emerging and future needs of division.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Respond to stormwater complaints within 24 hours of report	99%	99%	99%	99%	99%
Industrial users who have achieved compliance with all of the significant requirements of the industrial pretreatments program	88%	88%	88%	100%	88%
Full compliance with the State and Federal regulations	100%	100%	100%	100%	100%
Required Licensed Food Establishments participating in Fats, Oil, and Grease program	100%	100%	100%	100%	100%
Inspect facilities and construction sites identified as potential stormwater pollution sources	84%	99%	100%	99%	99%
Permit all earth disturbing activities that meet permit requirements	100%	100%	100%	100%	100%
Revenue Collected	$ 67,313	$ 77,722	$ 100,000	$ 80,000	$ 100,000

FINANCE DEPARTMENT

16 EMPLOYEES



DEPARTMENT SUMMARY

TOTAL FINANCE DEPARTMENT

MISSION:

The mission of the Department of Finance is to plan, receive, monitor, safeguard, invest, account for and expend the financial resources of the City of Norman in the highest legal, ethical and professional standard practical, and to respond to the service needs of our customers in a timely, courteous and accurate manner.

DESCRIPTION:

The Department of Finance (DOF) is the central manager of the City's assets and is responsible for controlling and recording the organization's financial activity. Specifically, the DOF reviews and monitors financial activity against the City's financial plan (budget); initiates and records all investment activity; and prepares financial statements and schedules for audit and public information. The Department also provides purchasing, and payroll services to user departments. In FYE 2027, the 7 positions in the Utility Billing division transferred to the Water department.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	23	23	23	23	16
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	23	23	23	23	16

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 2,282,028	$ 2,295,804	$ 2,295,804	$ 2,295,804	$ 1,746,033
Supplies & Materials	$ 27,458	$ 27,255	$ 31,355	$ 31,355	$ 12,222
Services & Maintenance	$ 1,221,144	$ 1,239,597	$ 1,235,497	$ 1,235,497	$ 816,562
Internal Services	$ 209,436	$ 243,567	$ 243,567	$ 243,567	$ 155,115
Capital Equipment	$ 2,172	$ 12,500	$ 12,500	$ 12,500	$ 6,750
Subtotal	$ 3,742,239	$ 3,818,723	$ 3,818,723	$ 3,818,723	$ 2,736,682
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Audit Adjust/Encumbrances	$ (558)	$ -	$ -	$ -	$ -
Subtotal	$ (558)	$ -	$ -	$ -	$ -
Department Total	$ 3,741,681	$ 3,818,723	$ 3,818,723	$ 3,818,723	$ 2,736,682

DIVISION SUMMARY

10330320 ACCOUNTING

MISSION:

The mission of the Accounting Division is to provide, monitor and operate an accounting system which records all the financial transactions of the City on an accurate and timely basis for reporting and dissemination in appropriate format to user departments, management, oversight agencies, and citizens.

DESCRIPTION:

The Accounting Division maintains and operates the financial and budgetary accounting system, which captures and records all financial transactions of the City. In addition to the general ledger system, the Division maintains, processes, monitors and reconciles various sub-systems which capture detailed transactions in the areas of payroll administration and reporting, procurement of goods and services, accounts payable, accounts receivable, Risk Management, and fixed assets. The Division is responsible for special, monthly, and annual financial reporting in various formats, including the Annual Comprehensive Financial Report.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	7	7	7	7	7
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	7	7	7	7	7

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 768,106	$ 783,808	$ 783,808	$ 783,808	$ 790,219
Supplies & Materials	$ 6,396	$ 4,397	$ 4,397	$ 4,397	$ 4,397
Services & Maintenance	$ 305,969	$ 311,536	$ 288,436	$ 288,436	$ 288,436
Internal Services	$ 30,690	$ 34,289	$ 34,289	$ 34,289	$ 35,785
Capital Equipment	$ -	$ 12,500	$ 12,500	$ 12,500	$ 4,500
Subtotal	$ 1,111,161	$ 1,146,530	$ 1,123,430	$ 1,123,430	$ 1,123,337
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,111,161	$ 1,146,530	$ 1,123,430	$ 1,123,430	$ 1,123,337

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

ACCOUNTING

GOALS:

- To provide accurate financial information in an appropriate and timely manner to all users.
- To capture and record all financial transactions of the City in accordance with generally accepted accounting principles.
- To implement and observe all applicable Government Accounting Standards Board (GASB) pronouncements.
- To observe and meet all schedules and deadlines for financial reporting, tax deposits, payroll, purchasing, Risk Management, and accounts payable.

OBJECTIVES:

- Produce a Comprehensive Annual Financial Report each year, which conforms to the highest standards of financial reporting.
- Financial statements to be prepared in accordance with all GASB requirements.
- Ensure monthly departmental revenue and expenditure activity and reports are produced within 10 working days after the end of each month.
- Ensure receipt and verification of all personnel changes and time data to produce accurate biweekly payroll.
- Ensure distribution and deposit of all payroll withholdings.
- Monitor all requests for bids and requests for proposals to ensure compliance with statutory and policy requirements.
- Process all receiving and invoice documents when received to meet weekly accounts payable schedule.
- Maintain an organized and up-to-date filing system for all required documentation.
- Maintain project accounting system, which includes all capital projects of the City.
- 100% of fixed assets will be tagged and tracked using the fixed asset tracking system. An annual inventory will be performed to verify the status of the fixed assets and infrastructure activity will be tracked accordingly.

PERFORMANCE MEASUREMENTS - RESULTS REPORT

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Accounting and Financial					
Audited CAFR will be published within 180 days from end of fiscal year, 100% of the time	180 days	180 days	180 days	180 days	180 days
Number of years GFOA Certificate of Achievement for Excellence in Financial Reporting received since 1991	34	35	36	36	37
Monthly revenue and expenditure reports produced and disseminated within 10 working days from the end of the month, 95% of the time	3 days	3 days	3 days	3 days	3 days
Readily available fixed assets inventoried, and all fixed assets and infrastructure reconciled annually	100%	100%	100%	100%	100%

PERFORMANCE MEASUREMENTS - RESULTS REPORT (continued)

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Financial statements in the format required by GASB	100%	100%	100%	100%	100%
Payroll:					
Receive hours information from all departments on time, 95% of the time	96%	96%	96%	96%	96%
Checks processed on Wednesday prior to pay day, 100% of the time	100%	100%	100%	100%	100%
Taxes deposited timely, 100% of the time	100%	100%	100%	100%	100%
Increase in number of employees participating in direct deposit	100%	100%	100%	100%	100%
Purchasing:					
All invoices and payment authorizations received by deadline and checks processed as scheduled, 100% of the time	99%	99%	99%	99%	99%

DIVISION SUMMARY

10330301 ADMINISTRATION

MISSION:

The mission of the Administration Division is to facilitate the success of the operating divisions of the department through the provision of oversight, staff support and internal and public advocacy. The Division also provides financial advice and support to the City Council, the various departments of the City and to the public.

DESCRIPTION:

The Administration Division consists of the Director and the administrative support staff for the department. In addition to departmental oversight and support functions, the debt administration and investment activities of the City is conducted within the Administration Division.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	2
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	2	2	2	2	2

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 305,180	$ 306,549	$ 306,549	$ 306,549	$ 237,692
Supplies & Materials	$ 582	$ 680	$ 1,180	$ 1,180	$ 680
Services & Maintenance	$ 59,698	$ 19,421	$ 42,021	$ 42,021	$ 42,021
Internal Services	$ 88,489	$ 103,081	$ 103,081	$ 103,081	$ 78,239
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 453,948	$ 429,731	$ 452,831	$ 452,831	$ 358,632
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 453,948	$ 429,731	$ 452,831	$ 452,831	$ 358,632

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

ADMINISTRATION

GOALS:

To facilitate the success of the operating divisions of the Department of Finance in achieving their mission in support of the goals of the City of Norman.

OBJECTIVES:

Monitor the success of the operating divisions in achieving their stated performance measures and to increase returns on City investments within stated Investment Policy guidelines.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Achieve stated department-wide performance indicators	100%	100%	100%	80%	100%
Investment returns to meet or exceed budgeted interest returns	100%	100%	100%	75%	100%

DIVISION SUMMARY

10330130 BUDGET

MISSION:

The Budget Division is committed to enhancing communications, improving budget practices, providing guidance through budget policy, providing financial and operational information and serving the City departments, citizens and outside agencies in a timely and professional manner.

DESCRIPTION:

The Budget Division is responsible for preparing, coordinating, monitoring and administering the annual operating budget, assisting in special project research, preparing fiscal policy reports and conducting financial analyses for the City of Norman.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	2
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	2	2	2	2	2

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 252,971	$ 259,862	$ 259,862	$ 259,862	$ 259,268
Supplies & Materials	$ 1,841	$ 1,820	$ 5,420	$ 5,420	$ 1,820
Services & Maintenance	$ 9,883	$ 13,030	$ 9,430	$ 9,430	$ 13,530
Internal Services	$ 15,357	$ 20,498	$ 20,498	$ 20,498	$ 25,332
Capital Equipment	$ 2,172	$ -	$ -	$ -	$ 2,250
Subtotal	$ 282,224	$ 295,210	$ 295,210	$ 295,210	$ 302,200
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 282,224	$ 295,210	$ 295,210	$ 295,210	$ 302,200

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

BUDGET

GOALS:

- Produce a balanced operating budget as required by City Charter, Article III, Section 4 (I) and Article II, Section 17-205 of the Oklahoma Municipal Budget Act.
- Help decision-makers make informed choices about the use of services and capital assets by assisting in research efforts and analysis.
- Stay informed, up-to-date and educated on various technical and policy issues affecting government finance in order to provide professional support and training to others on finance, budget and accounting issues.
- Provide departments with clearly defined financial policies and procedures as they relate to finance and budget transactions to ensure compliance with City Manager, City ordinances and other regulatory governmental agency
- Monitor operational activities, and proactively strive to improve processes.

OBJECTIVES:

- Ensure the annual operating budget is timely, accurate, and meets the criteria set forth in the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award Program.
- Assist City departments, Council members and citizens in research efforts and developing approaches to achieve goals by providing accurate information to requestors in a timely manner or directing them to the appropriate resource.
- Increase awareness/knowledge related to various finance and budget issues through workshops and correspondence.
- Monitor daily financial activities for appropriateness/compliance and provide monthly reports to ensure that expenditures are within budgetary guidelines.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Number of years GFOA Distinguished Presentation Award received since 1991	34	35	36	36	37
City Manager's proposed Budget delivered to City Council at least 30 days prior to the end of the current fiscal year	78 days	80 days	81 days	81 days	67 days
Number of Training Workshops conducted/ attended	1/2	1/2	2/3	2/3	2/2
Issue monthly analysis reports within 3 days of receipt of monthly accounting reports, 95% of the time	100%	100%	100%	100%	100%
Actual revenues received vs. budget	+20.4%	+7%	n/a	+2%	n/a
Actual expenditures vs. budget	-32.60%	-34.80%	n/a	-31.30%	n/a

DIVISION SUMMARY

10330125 TREASURY

MISSION:

The primary mission of the Treasury Division is to act as the City's receipting and disbursing agent of public financial assets in order to maximize the utilization and safekeeping of City funds while maintaining a customer oriented and professional attitude.

DESCRIPTION:

Processes and records all City revenues, which include utility deposits and payments, either manually or by importing files from the bank to our new system Advanced Utilities. Processes and generates accounts receivables billing and maintains accounts receivable records for invoice billing. Receiving revenues generated by all departments throughout the City. Making bank deposits daily. Maintaining the City's operating fund for all the departments by reimbursement of petty cash tickets, trip requests, writing checks and reconciling the credit statements and activities. Responsibilities include processing and balancing Site Development, Inspection deposits, Oil and Gas Cash Bonds, Bulk Water deposits, and all the liability funds. Processing and reconciling for bank debits and credits. Maintains and processes all returned checks. Processes utility and other types of credit card payments including the Interactive Voice Response (IVR) utility payments made by customers on the phone, and Paymentus (online utility payments made by customers), and maintains all credit card records for Municipal Court, Parks and Recreation, Westwood Golf, Planning/Development Service & the Transfer Station.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	5	5	5	5	5
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	5	5	5	5	5

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 517,300	$ 491,405	$ 491,405	$ 491,405	$ 458,854
Supplies & Materials	$ 3,709	$ 4,675	$ 4,675	$ 4,675	$ 5,325
Services & Maintenance	$ 437,504	$ 411,760	$ 411,760	$ 411,760	$ 413,110
Internal Services	$ 16,635	$ 17,104	$ 17,104	$ 17,104	$ 15,759
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 975,148	$ 924,944	$ 924,944	$ 924,944	$ 893,048
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 975,148	$ 924,944	$ 924,944	$ 924,944	$ 893,048

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

TREASURY

GOALS:

- Timely and accurate receiving of customer payments and revenues.
- Cross training of all clerks in Treasury Division.
- Provide better means of storing records.
- Continue to track payment errors.

OBJECTIVES:

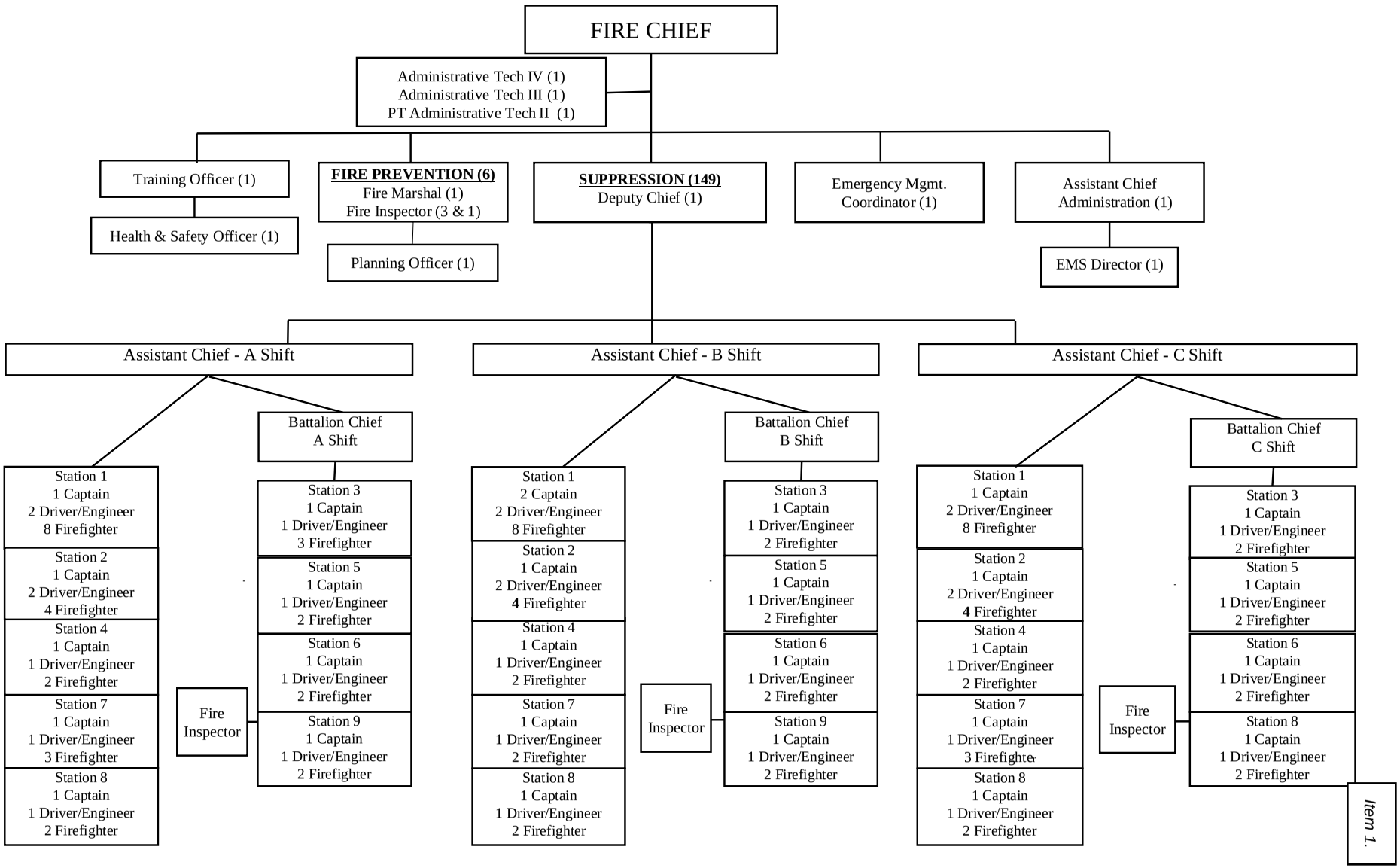
- Deposit all funds in financial institutions in a timely manner.
- Improve and increase cross training of employees, and customer service skills.
- Reduce storage by using spool view, scanning and reorganizing storage areas.
- Reduce payment error.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Funds deposited in bank within 24 hours of receipt	95%	95%	95%	95%	95%
Number of hours spent in cross training per clerk/per year	30	30	40	40	40
Keep payment errors to 1% a year	1%	1%	1%	1%	1%
Time spent on the reorganization of storage per year	24 hours	24 hours	24 hours	24 hours	24 hours

FIRE DEPARTMENT

165 EMPLOYEES



DEPARTMENT SUMMARY

TOTAL FIRE DEPARTMENT

MISSION:

The Norman Fire Department is committed to the efficient delivery of quality safety and protective services to the citizens of Norman.

DESCRIPTION:

The Norman Fire Department protects the citizens of Norman from emergencies and disasters through hazard suppression, prevention, mitigation, and educational programs.

*Beginning in FYE 11, personnel employed with the Public Safety Sales Tax Fund and their expenditures are accounted for in Fund 15 – Public Safety Sales Tax Fund.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	133	133	134	134	134
Part-time Positions	1	1	1	1	1
Total Budgeted Positions	134	134	135	135	135

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 19,733,547	$ 19,549,552	$ 19,549,552	$ 19,549,552	$ 19,017,679
Supplies & Materials	$ 368,613	$ 335,724	$ 340,465	$ 340,465	$ 333,395
Services & Maintenance	$ 444,953	$ 442,646	$ 440,646	$ 440,646	$ 494,802
Internal Services	$ 776,559	$ 1,117,521	$ 1,117,521	$ 1,117,521	$ 1,152,972
Capital Equipment	$ 409,997	$ 469,105	$ 478,695	$ 478,695	$ 923,766
Subtotal	$ 21,733,668	$ 21,914,548	$ 21,926,879	$ 21,926,879	$ 21,922,614
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Department Total	$ 21,733,668	$ 21,914,548	$ 21,926,879	$ 21,926,879	$ 21,922,614

DIVISION SUMMARY

10664240 ADMINISTRATION

MISSION:

The Fire Department Administration Division facilitates the effective integration and application of all available resources.

DESCRIPTION:

The Fire Department Administration Division provides for the general supervision of all activities in the Fire Department and is responsible for short and long-range department planning, budget formulation and administration, personnel administration, and the assembling and effective distribution of all Fire Department resources.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	7	7	7	7	6
Part-time Positions	1	1	1	1	1
Total Budgeted Positions	8	8	8	8	7

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,122,581	$ 1,237,199	$ 1,237,199	$ 1,237,199	$ 1,097,291
Supplies & Materials	$ 16,380	$ 10,180	$ 10,180	$ 10,180	$ 12,194
Services & Maintenance	$ 131,558	$ 133,537	$ 133,537	$ 133,537	$ 132,043
Internal Services	$ 30,779	$ 36,736	$ 36,736	$ 36,736	$ 34,067
Capital Equipment	$ 48,141	$ 6,750	$ 6,750	$ 6,750	$ 9,000
Subtotal	$ 1,349,439	$ 1,424,402	$ 1,424,402	$ 1,424,402	$ 1,284,595
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,349,439	$ 1,424,402	$ 1,424,402	$ 1,424,402	$ 1,284,595

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

ADMINISTRATION

GOALS:

- To continue to supervise and oversee all Fire Department activities in order to assure effective service to the public.
- To continue to coordinate and implement departmental planning; budget formulation and administration; personnel administration; and effective distribution and assignment of resources for all Department staff members to provide a healthy and productive work environment.
- To continue to review and update policy, procedures, rules and regulations for the Fire Department.

OBJECTIVES:

- Continue to look at, manage and implement our growth and apparatus plans.
- Continue to oversee implementation and improvement of CAD/RMS with Prevention for Fire Department use as well as all other divisions.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Apparatus replacement overhaul	100%	100%	100%	100%	100%
Future growth and management	100%	100%	100%	100%	100%
CAD/RMS implementation and improvement	100%	100%	100%	100%	100%

DIVISION SUMMARY

10664144 DISASTER PREPAREDNESS

MISSION:

To safeguard the community from the effects of disaster through a comprehensive disaster preparedness program.

DESCRIPTION:

The Emergency Management Division provides for warning to the community in case of natural, man-made, or technological disaster, and for coordinating mitigation, preparedness, response, and recovery operations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	1	1	1	1	1
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	1	1	1	1	1

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 164,553	$ 145,058	$ 145,058	$ 145,058	$ 143,953
Supplies & Materials	$ 47,376	$ 43,114	$ 43,114	$ 43,114	$ 42,936
Services & Maintenance	$ 43,194	$ 40,366	$ 40,366	$ 40,366	$ 40,366
Internal Services	$ 6,367	$ 10,788	$ 10,788	$ 10,788	$ 11,166
Capital Equipment	$ 77,989	$ 79,500	$ 79,500	$ 79,500	$ -
Subtotal	$ 339,479	$ 318,826	$ 318,826	$ 318,826	$ 238,421
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 339,479	$ 318,826	$ 318,826	$ 318,826	$ 238,421

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

DISASTER PREPAREDNESS

GOALS:

- To maintain the Outdoor Warning System operational at 90% or greater
- To plan for and coordinate mitigation, preparedness, response, and recovery operations throughout the City
- To give warning to the community in case of impending natural, man-made, or technological emergency
- To continue integration of the National Incident Management System (NIMS) into the City Emergency Operations Plan
- To maintain a Community Emergency Response Volunteer Program

OBJECTIVES:

- To increase public awareness of severe weather safety
- To coordinate staff activities in review and update of the Emergency Operations Plan
- To coordinate and present applicable NIMS training
- To provide community outreach concerning severe weather warning and expected actions

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Review and update Emergency Operations Plan	0	0	1	1	1
Emergency Operations Center equipment tested quarterly	4	4	4	4	4
Audible voice warning system tested	1	0	1	1	1
Audible tone warning system tested	43	45	42	42	42
Training attended	10	7	6	6	6
Public awareness activities	15	13	15	15	12
Staff exercises	0	0	1	1	2

DIVISION SUMMARY

10664142 PREVENTION

MISSION:

Develop and maintain effective partnerships between the Fire Department and all segments of the community for the cause of public safety of the community to decrease the incidence of uncontrolled fire.

DESCRIPTION:

The Fire Prevention Division provides for the public safety and reduces the incidence and effects of fires by developing and enforcing fire safety codes and ordinances; by educating and informing the public in effective safety practices; and by investigating and analyzing fire cause and behavior, determining the nature and scope of the local fire problem.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	5	5	5	5	6
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	5	5	5	5	6

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 875,984	$ 803,007	$ 803,007	$ 803,007	$ 967,752
Supplies & Materials	$ 25,390	$ 21,730	$ 24,230	$ 24,230	$ 21,133
Services & Maintenance	$ 37,054	$ 41,747	$ 39,747	$ 39,747	$ 41,747
Internal Services	$ 26,297	$ 29,458	$ 29,458	$ 29,458	$ 25,533
Capital Equipment	$ 156,828	$ -	$ -	$ -	$ 11,400
Subtotal	$ 1,121,553	$ 895,942	$ 896,442	$ 896,442	$ 1,067,565
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,121,553	$ 895,942	$ 896,442	$ 896,442	$ 1,067,565

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

PREVENTION

GOALS:

- Provide for the public's safety by creating awareness of fire as a personal, family, business and community concern and by securing the cooperation of individuals and property owners in fire-safe practices for the safety of themselves and others.
- Maintain Fire Inspector and Fire Protection Engineer skills to current state law and national standards.
- Provide for a fire safe community through the development of fire safety codes and ordinances, and inspection and enforcement by discovering and correcting deficiencies that pose a threat to life and property from fire.
- Examine 100% of all plans submitted for; deficiencies of built-in safeguards designed to prevent fire form starting, protect the occupants and limit the spread of fire should it occur.
- Determine the nature and scope of the local fire problem by identifying areas that may require corrective educational efforts, inspection emphasis, and legislation or criminal prosecution.

OBJECTIVES:

- Conduct 100% of all educational programs requested by the public. Host the annual Fire Prevention Week, Arson Awareness Week, participate in Safety Town and other public education activities.
- Maintain Fire Inspector, Investigation and Plan review skills through training and certifications to met NFPA, IFC, CLEET (for commissioned personnel), seminars and the National Fire Academy.
- Following NOC and IFC codes inspect 100% of all new construction and existing "high hazard" properties, inspect 100% of all existing multi-residential properties. All other properties subject to fire inspections completed biannually.
- Determine the cause for 90% of all fires that occur. Maintain a 60% clearance rate and 95% conviction rate for fires determined to be arson.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Public education conducted	95	82	110	75	70
Personnel fully certified	6	6	6	6	6
Inspections	1,368	1,704	1,600	1,800	1,850
Plans reviewed	529	572	575	575	570
Juvenile Fire Starter Contacts	9	7	6	7	8
Fire Investigations	127	155	115	145	150
Calls	216	312	260	325	350

DIVISION SUMMARY

10664143 SUPPRESSION

MISSION:

Fire Suppression Division forces are in a constant state of readiness to respond effectively to any emergency need.

DESCRIPTION:

The Fire Suppression Division, by maintaining an effective force of personnel and equipment, provides the emergency response to occurrences of fire, explosion, hazardous, toxic, and biological materials releases, and medical emergencies.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	119	119	119	119	119
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	119	119	119	119	119

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 17,356,320	$ 17,156,614	$ 17,156,614	$ 17,156,614	$ 16,448,513
Supplies & Materials	$ 266,465	$ 248,803	$ 251,044	$ 251,044	$ 198,762
Services & Maintenance	$ 221,655	$ 215,676	$ 215,676	$ 215,676	$ 194,176
Internal Services	$ 697,001	$ 1,018,555	$ 1,018,555	$ 1,018,555	$ 1,064,126
Capital Equipment	$ 127,039	$ 382,855	$ 392,445	$ 392,445	$ 559,601
Subtotal	$ 18,668,480	$ 19,022,503	$ 19,034,334	$ 19,034,334	$ 18,465,178
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 18,668,480	$ 19,022,503	$ 19,034,334	$ 19,034,334	$ 18,465,178

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

SUPPRESSION

GOALS:

- To provide an effective response to emergency medical calls, fires, explosions, hazardous materials releases, rescue from hazardous conditions and other emergencies to reduce the threats of harm or loss to the public.
- Provide an effective force of personnel and equipment in a constant state of readiness to assure the availability of a response at all times.

OBJECTIVES:

- Maintain per capita fire loss at less than the national average.
- To become more proficient in all of the fire, rescue, and hazardous materials response disciplines by preparation, training, and evaluating response effectiveness. Identify and engage personnel in the overall succession planning goals.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Unique Incident Calls	19,736	20,626	na	21,533 using a 4.4% factor	22,481
All unit Response	10,749	12,016	12,500	28,320 using a 4% factor	30,113
Resue & Emergency Medical Calls answered	12,016	12,430	12,500	12,865 using a 3.5% factor	12,865
Training Hours Fire/Rescue/HAZMAT/EMS	26,705	34,134	30,000	25,000	30,000
Typical staff/unit	4	4	4	4	4
Ratio to national staff / unit	100%	100%	100%	100%	100%

DIVISION SUMMARY

10664141 TRAINING

MISSION:

Develop and maintain a highly skilled workforce.

DESCRIPTION:

The Training Division provides for the development and maintenance of essential job skills for all Fire Department members through modern and comprehensive training programs. Training also provides staff support in all areas of human resource management and development.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	1	1	2	2	2
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	1	1	2	2	2

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 214,108	$ 207,674	$ 207,674	$ 207,674	$ 360,170
Supplies & Materials	$ 13,001	$ 11,897	$ 11,897	$ 11,897	$ 58,370
Services & Maintenance	$ 11,493	$ 11,320	$ 11,320	$ 11,320	$ 86,470
Internal Services	$ 16,115	$ 21,983	$ 21,983	$ 21,983	$ 18,080
Capital Equipment	$ -	$ -	$ -	$ -	$ 343,765
Subtotal	$ 254,718	$ 252,874	$ 252,874	$ 252,874	$ 866,855
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 254,718	$ 252,874	$ 252,874	$ 252,874	$ 866,855

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

TRAINING

GOALS:

- Provide essential job skill training to all Department members to assure a high level of proficiency
- To allow opportunity and attempt to get all NFD to a Firefighter II certified department
- Get monthly training distributed to the department
- Expand local training opportunities
- To aid Administration in ISO efforts
- Maintain a certified Firefighter I facility

OBJECTIVES:

- Provide courses needed to bring necessary staff members to the Train the Trainer level for Firefighter certification training.
- Maintain required proficiency certifications through internal training programs for all members.
- Increase participation in outside training programs.

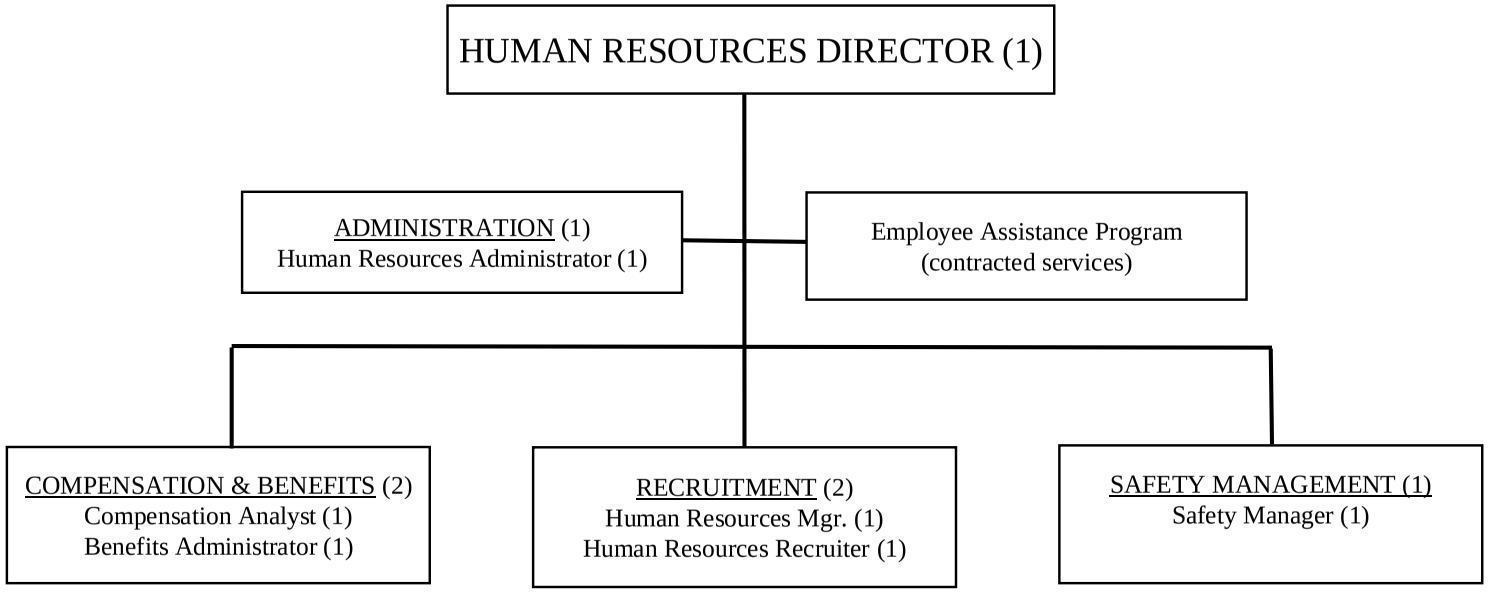
PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Total staff hours in internal training programs	20,705	28,094	25,000	20,000	25,000
Recruit academy	2,600	480	5,000	6,040	5,000
Total training hours	23,305	28,574	30,000	26,040	30,000
Firefighters with Firefighter Certification II	67	72	80	83	89
Outside training classes attended	52	62	60	45	60
Total EMT members	101	100	106	100	100
Total A-EMT members	27	26	28	26	30
Total Paramedic members	27	29	30	29	30

Notes to Results Report:
EMT – Emergency Medical Technician-Basic
A-EMT – Advanced Medical Technician

HUMAN RESOURCES DEPARTMENT

7 EMPLOYEES



DEPARTMENT SUMMARY

TOTAL HUMAN RESOURCES DEPARTMENT

MISSION:

The Human Resources Department serves as a strategic partner in advancing the City of Norman's mission by attracting, developing, and retaining a diverse and talented workforce. We are dedicated to providing responsive, innovative, and people-centered services that strengthen organizational performance, enhance employee engagement, and promote equity and transparency. In collaboration with City leadership, departments, and employees, HR fosters a culture of respect, accountability, and continuous growth aligned with City Council goals and community priorities.

DESCRIPTION:

The Human Resources Department fulfills this mission through:

- Administration of comprehensive human resource programs, policies, employee relations, and benefits—delivered with integrity, professionalism, and a strong commitment to customer service.
- Recruitment and selection in compliance with federal, state, and local laws.
- Training and development initiatives designed to strengthen our workforce, support career growth, and maximize both individual and organizational performance.
- Safety management and employee assistance programs dedicated to the health, well-being, and security of employees and citizens, while minimizing organizational risk.
- Maintenance of a fair and competitive classification and compensation system that supports internal equity and recognizes employee contributions to the City's success.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	9	9	7	7	7
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	9	9	7	7	7

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 788,123	$ 965,745	$ 848,326	$ 848,326	$ 694,731
Supplies & Materials	$ 41,553	$ 55,558	$ 38,669	$ 38,669	$ 44,266
Services & Maintenance	$ 236,354	$ 387,220	$ 353,423	$ 353,423	$ 365,365
Internal Services	$ 58,361	$ 76,677	$ 76,677	$ 76,677	$ 66,658
Capital Equipment	$ 2,230	$ 2,250	$ (4,750)	$ (4,750)	$ 6,750
Subtotal	$ 1,126,621	$ 1,487,450	$ 1,312,345	$ 1,312,345	$ 1,177,770
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Department Total	$ 1,126,621	$ 1,487,450	$ 1,312,345	$ 1,312,345	$ 1,177,770

DIVISION SUMMARY

10131530 HUMAN RESOURCES

MISSION:

The Human Resources Department is committed to hiring, developing, and retaining a diverse, knowledgeable, and effective workforce dedicated to providing high-quality and cost-effective services to the citizens of Norman. Through leadership, direction, and support, HR staff partner with managers and employees to achieve organizational excellence. Our programs are designed to align with City Council goals and objectives while fostering open communication, mutual respect, and strong representation between management and labor.

DESCRIPTION:

The Human Resources Department fulfills this mission through:

- Administration of comprehensive HR programs, policies, employee relations, and benefits—provided with integrity, professionalism, and a strong commitment to customer service.
- Recruitment and selection practices that attract and retain high-quality employees while ensuring full compliance with federal, state, and local laws.
- Training and development opportunities that strengthen our workforce and enhance both individual and organizational performance.
- Employee assistance and safety support dedicated to employee well-being and to minimizing risks that could affect employees, operations, or the community.
- Personalized assistance with employee benefits to ensure employees and retirees receive the information, support, and guidance they need to make informed decisions.
- Maintenance of an equitable and competitive classification and compensation system that supports fairness, internal consistency, and the City's ability to recruit and retain talent.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	7	7	6	6	6
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	7	7	6	6	6

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 633,942	$ 764,968	$ 764,968	$ 764,968	$ 621,340
Supplies & Materials	$ 20,418	$ 29,997	$ 29,997	$ 29,997	$ 29,822
Services & Maintenance	$ 140,913	$ 277,752	$ 277,752	$ 277,752	$ 277,752
Internal Services	$ 54,278	$ 72,518	$ 72,518	$ 72,518	$ 65,229
Capital Equipment	$ 2,230	$ 2,250	$ (4,750)	$ (4,750)	$ 6,750
Subtotal	$ 851,780	$ 1,147,485	$ 1,140,485	$ 1,140,485	$ 1,000,893
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 851,780	$ 1,147,485	$ 1,140,485	$ 1,140,485	$ 1,000,893

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

HUMAN RESOURCES

GOALS:

- Attract, develop, and retain a diverse and talented workforce that reflects the community we serve.
- Foster a culture of respect, accountability, and continuous learning across all departments.
- Enhance employee engagement through transparent communication, recognition, and professional development opportunities.
- Strengthen partnerships with City leadership and departments to deliver timely, customer-focused HR services.
- Deliver competitive and comprehensive benefits programs that promote employee well-being, retention, and financial security, while providing individualized support and assistance to employees and retirees navigating their benefits.
- Ensure compliance with all federal, state, and local employment laws and promote ethical, equitable practices.
- Maintain competitive and equitable classification and compensation systems that reward performance and support retention.
- Advance employee health, safety, and well-being through proactive risk management and wellness initiatives.
- Modernize HR processes and technology to improve efficiency, accessibility, and data-driven decision-making.

OBJECTIVES:

- Strengthen supervisor and manager capability by providing regular training, coaching, and guidance that promote fair, consistent, and respectful HR practices.
- Reduce employee concerns and grievances through proactive communication, early intervention, and collaborative problem-solving with union and management partners.
- Recruit, hire, and develop high-quality employees by using people-centered, equitable, and transparent selection processes.
- Provide personalized and accessible benefits support while offering active wellness and well-being programs that help employees and retirees feel informed, supported, and cared for.
- Enhance job performance and professional growth through an evaluation system that encourages continuous feedback, action planning, and year-round coaching.
- Build employee engagement and community connection through meaningful recognition, special events, and programs that reinforce belonging and appreciation across the organization.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Total Number of new hires	129	95	80	70	90
Annual benefits Satisfaction Score (via engagement or standalone survey)	n/a	n/a	85%	85%	85%
Individualized Support & Service Delivery (response time)	n/a	n/a	within 24 hours	within 24 hours	within 24 hours

DIVISION SUMMARY

10131192 EMPLOYEE ASSISTANCE PROGRAM

MISSION:

The mission of the Employee Assistance Program is to provide caring, confidential, and timely support that helps employees address personal or work-related challenges and maintain their well-being, safety, and effectiveness at work.

DESCRIPTION:

A comprehensive, confidential program that supports the prevention and resolution of employee concerns through education, assessment, and counseling. The EAP also coordinates and monitors alcohol and drug testing to ensure organizational safety and compliance.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ 44	$ 44	$ 44	$ 44
Services & Maintenance	$ 29,400	$ 29,400	$ 29,400	$ 29,400	$ 29,400
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 29,400	$ 29,444	$ 29,444	$ 29,444	$ 29,444
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 29,400	$ 29,444	$ 29,444	$ 29,444	$ 29,444

DIVISION SUMMARY

10131232 SAFETY

MISSION:

The mission of the Safety Division is to mentor, train, and support all City of Norman employees in delivering services safely and responsibly. We strive to minimize workplace hazards, prevent injuries, and protect City property and equipment, while ensuring the safety and well-being of the community we serve.

DESCRIPTION:

The Safety Division provides employees with the oversight, coaching, and training needed to ensure that safe operations remain a top priority in all City activities. We are committed to maintaining a healthy and hazard-free workplace by complying with applicable regulations and proactively identifying and addressing potential risks. This commitment is fulfilled through regular worksite inspections, hazard assessments, activity hazard analyses, training needs assessments, and by delivering the guidance, coaching, and instruction employees need to work safely and confidently.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	1	1	1	1	1
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	1	1	1	1	1

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 30,763	$ 73,843	$ 73,843	$ 73,843	$ 73,391
Supplies & Materials	$ 8,644	$ 9,128	$ 8,628	$ 8,628	$ 14,400
Services & Maintenance	$ 53,598	$ 40,913	$ 41,413	$ 41,413	$ 58,213
Internal Services	$ 1,361	$ 1,357	$ 1,357	$ 1,357	$ 1,429
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 94,366	$ 125,241	$ 125,241	$ 125,241	$ 147,433
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 94,366	$ 125,241	$ 125,241	$ 125,241	$ 147,433

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

SAFETY

GOALS:

- Develop and maintain effective safety practices within every department to reduce injuries and prevent incidents.
- Conduct regular safety inspections to ensure employees work in environments free from hazards and unsafe conditions.
- Provide meaningful and accessible training that strengthens employees' safety knowledge, confidence, and personal responsibility.
- Foster a culture where employees are actively engaged in safety practices, policies, and continuous improvement.

OBJECTIVES:

- Hold monthly safety meetings at each City facility and ensure training meets or exceeds OSHA standards.
- Mentor and support departmental safety committees to strengthen safety leadership across all departments.
- Deliver formal, hands-on training for operations employees, including trenching and shoring, confined space entry, traffic safety, operational risk assessment, vehicle operation, and regulatory compliance.
- Conduct quarterly safety inspections of all City facilities to identify and correct hazards promptly.
- Work closely with IT to make ongoing improvements in all departments as needed to protect employees and citizens.
- Improve overall Safety and Security with Active Shooter Preparedness and First Aid, CPR, and AED certification training for employees.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Certification of employees in First Aid/CPR/AED	20	1	30	30	30
Cost savings of certifying employees in First Aid/CPR/AED	1,200	0	2,400	2,400	2,400
Conduct safety meetings at CON facilities in compliance with OSHA standards to help minimize accidents/injuries	80	110	220	220	220
Perform Job Hazard Analyses at work sites and correct or improve hazards	20	20	20	20	20

Notes to Results Report:
Safety Manager was hired 7/6/25 therefore, indicators for FYE26 will not accurately reflect ability

INFORMATION TECHNOLOGY DEPARTMENT

19 EMPLOYEES

I.T. DIRECTOR (1)

Administrative Technician IV (1)

Business Systems and Development (8)
IT Manager (1)
Business Systems Analyst (3)
Web and App Developer (1)
AI Analyst (1)
Print Graphic Designer I (1)
Print Graphic Designer II (1)

Network, Infrastructure, and Support (7)
IT Manager (1)
Network Engineer (1)
Systems Administrator (2)
Systems Support Technician (3)

IT Security (2)
Chief Information Security Officer (1)
Security Analyst (1)

DEPARTMENT SUMMARY

TOTAL INFORMATION TECHNOLOGY DEPARTMENT

MISSION:

The mission of the Information Technology (IT) Department is to provide the highest quality technology-based services, in the most cost-effective manner, with optimal delivery, to the citizens, elected officials, and staff members of the City of Norman ensuring the maximization of the citizens' financial investments and the proper utilization, security, performance and availability of those technology-based services.

DESCRIPTION:

The Information Technology Department provides information systems management services to all departments in the City of Norman. This support includes approximately 1,900 personal computers, laptops, and network infrastructure devices. These devices are required for server connectivity to a 5-building main campus and 28 remote sites. The local area and wide area networks (LAN/WAN) provides workstations connectivity to each wireless and wired workstation used by employees in the City of Norman. Services provided by the IT Department include email storage and support, internet access support, desktop support, document administration, departmental systems application support and implementation, enterprise application support in the form of IBM iSeries, quality control for implementation, network servers and virtualization administration and support, web page design, security, telecommunications including VOIP and wireless phones, server and PC configuration management, data storage management, project management, and infrastructure design and support. The Office Services/ Print Shop division transferred to the Information Technology Department in FYE 23.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	18	18	19	19	19
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	18	18	19	19	19

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 2,524,179	$ 2,634,753	$ 2,634,753	$ 2,634,753	$ 2,743,575
Supplies & Materials	$ 57,415	$ 50,483	$ 60,483	$ 60,483	$ 60,680
Services & Maintenance	$ 1,891,023	$ 1,984,818	$ 1,974,818	$ 1,974,818	$ 2,246,118
Internal Services	$ 45,924	$ 46,701	$ 46,701	$ 46,701	$ 38,886
Capital Equipment	$ 71,920	$ 146,250	$ 153,250	$ 153,250	$ 50,250
Subtotal	$ 4,590,462	$ 4,863,005	$ 4,870,005	$ 4,870,005	$ 5,139,509
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Department Total	$ 4,590,462	$ 4,863,005	$ 4,870,005	$ 4,870,005	$ 5,139,509

DIVISION SUMMARY

10123121 INFORMATION TECHNOLOGY

MISSION:

The mission of the Information Technology (IT) Department is to provide the highest quality technology-based services, in the most cost-effective manner, with optimal delivery, to the citizens, elected officials, and staff members of the City of Norman ensuring the maximization of the citizens' financial investments and the proper utilization, security, performance and availability of those technology-based services.

DESCRIPTION:

The Information Technology (IT) Department provides information systems management services to all departments in the City of Norman. These services expand to approximately 1,900 personal computers, laptops, and network infrastructure devices. These devices are required for server connectivity to a 5 building main campus and 29 remote sites. The local area and wide area networks (LAN/WAN) provide all city workstations connectivity to the city wired, and wireless network for security, data processing, storage, and backup services. The IT Department also includes the following digital services: email processing, support, and storage, secure internet access, desktop support, document administrations, departmental systems application support and implementation services, enterprise application support, quality control for implementation, network servers, and virtualization administration, web page design and support, cyber security and threat mitigation, telecommunications including Voice Over Internet Protocol (VOIP), wireless device support, server and PC configuration management, data storage management, digital project management, and infrastructure design and support. The Office Services/ Print Shop division transferred to the IT Department in FYE 23.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	16	16	17	17	17
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	16	16	17	17	17

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 2,334,391	$ 2,426,875	$ 2,426,875	$ 2,426,875	$ 2,536,262
Supplies & Materials	$ 30,933	$ 26,207	$ 26,207	$ 26,207	$ 26,380
Services & Maintenance	$ 1,807,618	$ 1,874,492	$ 1,874,492	$ 1,874,492	$ 2,135,792
Internal Services	$ 42,952	$ 43,738	$ 43,738	$ 43,738	$ 35,777
Capital Equipment	$ 43,786	$ 146,250	$ 153,250	$ 153,250	$ 50,250
Subtotal	$ 4,259,680	$ 4,517,562	$ 4,524,562	$ 4,524,562	$ 4,784,461
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Department Total	$ 4,259,680	$ 4,517,562	$ 4,524,562	$ 4,524,562	$ 4,784,461

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

INFORMATION TECHNOLOGY

GOALS:

Information systems and infrastructure are utilized in every department within the City of Norman and therefore the services rendered by the City of Norman staff to the citizens of Norman are directly impacted by Information Technology. Our goal is to provide effective information technology solutions and support in the form of helpdesk operations, applications support, network and server support, network security, network infrastructure design/support, and process improvement/development to all departments of the City of Norman in order to:

• Ensure the security, integrity, and proper utilization of the City's information and communication systems hardware, software, and data resources.

• Protect the citizens', elected officials', and staff members' investment in the City's information and communication systems resources.

• Ensure that the City's information and communication systems resources are available to City staff members and the public.

• Ensure that the City's employees have complete support and training for any and all IT systems utilized.

• Strive for standardization of systems and processes when and where applicable.

• Develop a broader range of more robust and secure technology solutions.

OBJECTIVES:

• Sustain and monitor filters for email tracking, web filtering, and infrastructure protection to reduce system intrusions and establish a solid sustainment strategy. This includes implementing cybersecurity strategies with dedicated personnel to monitor our various IT systems, enhancing security, minimizing data loss, and maximizing data protection.

• Continue to educate and collaborate with end users through the IT Support Center for quick responses to issues, problems, and technical assistance requests. Utilize the Service Level Agreement (SLA) to organize IT trouble tickets and communicate fix times with end users, ensuring a smooth workflow and clear communication between IT staff and City employees.

• Enhance the disaster recovery strategy by expanding backup services to additional critical data points. Collaborate with the Emergency Operations Center (EOC) team to build a world-class data center focused on redundancy, uptime, and seamless failover, ensuring the continuity of critical and public safety technology in the event of power loss or a major disaster.

• Continue the momentum from previous years to improve data center wiring, electrical infrastructure, fire suppression, and cooling systems across various data centers. This will protect the public's investment in the critical technologies that keep the City's services operational.

• Engage various City departments and divisions in the ongoing effort to secure the City's physical locations through camera systems, building access management, and monitoring systems. This collaborative effort will create a more secure environment, safeguarding not only the City's network but also its valuable physical assets and people.

• Enhance the City's Enterprise Resource Planning (ERP) system, which includes software suites responsible for managing data related to budgeting, accounts payable, accounts receivable, assets, inventory, purchasing, payroll, personnel, permits, code enforcement, land/parcel management, courts, and utility billing. Improve business processes by implementing and sustaining a modern ERP solution. Continue to manage and maintain the ERP software, while educating users on business processes. Reduce waste by automating manual processes and digitizing forms, documents, and records.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Number of IT work requests completed	5,871	4,528	4,200	4,400	4,200
Number of public safety users supported	420	428	420	440	440
Number of public safety systems supported (PC's, laptops, printers, faxes, copiers, phones)	400	425	400	420	440
Number of public safety vehicles outfitted with IT supported equipment	165	145	155	152	140
Number of public safety network and infrastructure devices supported (wireless air cards, access points, network switches)	250	250	250	230	250
Number of public safety work requests resolved	1,407	1,589	1,500	1,863	1,700
Number of department system users supported (excluding public safety)	354	430	398	420	460
Number of department devices supported (excluding public safety) (VOIP Phones , Cell Phones/Devices, Access Control (Doors, Cameras), Tablets)	553	542	600	590	525
Number of business applications supported	375	375	375	378	375
Number and type of major projects launched	12	12	18	15	14
Percent of servers virtualized	99%	99%	99%	100%	100%
Data growth in petabytes*	1.5	1.5	1.2	99TB	1.0

Notes to Results Report:

*1Terabyte is equivalent to 1,024 Gigabytes and 1 Gigabyte is equivalent to a 65,000 page MS Word document. PD Body Cam will increase growth significantly.

DIVISION SUMMARY

10123123 OFFICE SERVICES

MISSION:

Office Services Division specialize in the creation of visual designs for print materials for the City of Norman including but not limited to; brochures, business cards, election material, marketing materials, inserts, training, utility billings, etc. We provide document solutions, printing, copying, scanning, and mail handling services for City departments and divisions. It is our commitment to consistently provide exceptional customer service and satisfaction. We are priority focused to meet deadlines, quality standards, and professionalism. It is our promise to identify cost saving measures, minimize waste, and utilize technological advances to meet and exceed the needs of the City regularly.

DESCRIPTION:

- Creation of visual designs for print materials for the City of Norman including but not limited to brochures, labels, business cards, election materials, marketing materials, inserts, training, etc. Staff are responsible to conceptualize designs, prepare mockups, and creation of final designs and product from print to binding and finishing.
- Operate and maintain a variety of enterprise level print shop equipment in or to print, bind, collate, hole punch, pad, cut, fold, and stuff printed materials

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	2
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	2	2	2	2	2

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 189,788	$ 207,878	$ 207,878	$ 207,878	$ 207,313
Supplies & Materials	$ 26,482	$ 24,276	$ 34,276	$ 34,276	$ 34,300
Services & Maintenance	$ 83,406	$ 110,326	$ 100,326	$ 100,326	$ 110,326
Internal Services	$ 2,972	$ 2,963	$ 2,963	$ 2,963	$ 3,109
Capital Equipment	$ 28,134	$ -	$ -	$ -	$ -
Subtotal	$ 330,782	$ 345,443	$ 345,443	$ 345,443	$ 355,048
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 330,782	$ 345,443	$ 345,443	$ 345,443	$ 355,048

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

OFFICE SERVICES

GOALS:

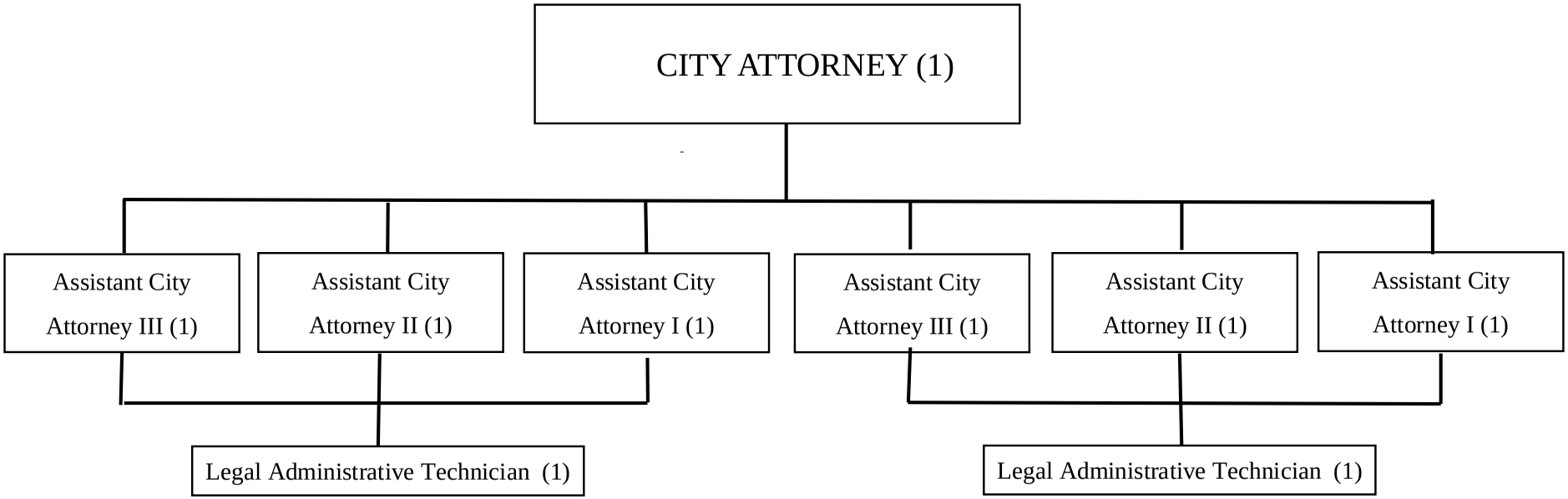
- Reduce the number of unneeded copies
- Strive for efficient excellence, flawless execution for quality and quantity while delivering a superior product in-house rather than outsourcing
- Review, examine, and evaluate needs of divisions citywide in effort to assist in time saving measures
- Improve customer satisfaction, reduce turn-a-round time for jobs by 5%
- Utilize technology by imposition prior to printing
- Ensure we are getting best possible price on supplies
- Increase waste awareness by sampling

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Percentage of equipment down	>5%	>5%	>5%	>5%	>5%
Complete requests for services by the scheduled completion date and time as specified percentage of time	99%	99%	95%	94%	98%
Reduce follow up time	7%	5%	>5%	10%	8%
Increase awareness regarding minimizing waste, monitor workflow, and advertise services	95%	95%	93%	100%	95%
Reduce outside printing costs by	>5%	10%	5%	10%	>5%

LEGAL DEPARTMENT

9 EMPLOYEES



DEPARTMENT SUMMARY

TOTAL LEGAL DEPARTMENT

MISSION:

It is the mission of the Legal Department of the City of Norman to provide effective, efficient, professional, informed, progressive and preventive legal advice and services to the City Council, City Manager, City staff, Boards and Commissions; thereby, protecting the rights and interests of the citizens of the City of Norman and the City as a municipal corporation.

DESCRIPTION:

The Legal Department provides legal services through prosecution of cases initiated by the City, defends actions brought against the City, and provides legal opinions and legal advice on pertinent issues. The Legal Department provides legal research for the City Council, City Manager, City staff, Boards and Commissions. Department representatives attend all City Council meetings and attend Study Sessions and Board and Commission meetings, as requested. A Department Representative serves as Police Legal Advisor and attends Police staff meetings. The Department provides legal representation for Municipal Court prosecutions and appeals. The Department also provides leadership in community juvenile crime offender programs and in the operation of the Dispute Mediation Program.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	9	9	9	9	9
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	9	9	9	9	9

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,287,406	$ 1,372,750	$ 1,427,476	$ 1,427,476	$ 1,445,564
Supplies & Materials	$ 5,472	$ 12,498	$ 12,498	$ 12,498	$ 12,498
Services & Maintenance	$ 330,388	$ 241,313	$ 186,587	$ 186,587	$ 241,313
Internal Services	$ 48,403	$ 49,646	$ 49,646	$ 49,646	$ 40,384
Capital Equipment	$ 1,993	$ 15,750	$ 15,750	$ 15,750	$ 2,250
Subtotal	$ 1,673,661	$ 1,691,957	$ 1,691,957	$ 1,691,957	$ 1,742,009
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Department Total	$ 1,673,661	$ 1,691,957	$ 1,691,957	$ 1,691,957	$ 1,742,009

DIVISION SUMMARY

10122220 LEGAL

MISSION:

It is the mission of the Legal Department of the City of Norman to provide effective, efficient, professional, informed, progressive and preventive legal advice and services to the City Council, City Manager, City staff, Boards and Commissions; thereby, protecting the rights and interests of the citizens of the City of Norman and the City as a municipal corporation.

DESCRIPTION:

The Legal Department provides legal services through prosecution of cases initiated by the City, defends actions brought against the City, and provides legal opinions and legal advice on pertinent issues. The Legal Department provides legal research for the City Council, City Manager, City staff, Boards and Commissions. Department representatives attend all City Council meetings and attend Study Sessions and Board and Commission meetings, as requested. A Department Representative serves as Police Legal Advisor and attends Police staff meetings. The Department provides legal representation for Municipal Court prosecutions and appeals. The Department also provides leadership in community juvenile crime offender programs and in the operation of the Dispute Mediation Program.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	9	9	9	9	9
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	9	9	9	9	9

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,287,406	$ 1,372,750	$ 1,427,476	$ 1,427,476	$ 1,445,564
Supplies & Materials	$ 5,472	$ 12,498	$ 12,498	$ 12,498	$ 12,498
Services & Maintenance	$ 330,388	$ 241,083	$ 186,357	$ 186,357	$ 241,083
Internal Services	$ 48,403	$ 49,646	$ 49,646	$ 49,646	$ 40,384
Capital Equipment	$ 1,993	$ 15,750	$ 15,750	$ 15,750	$ 2,250
Subtotal	$ 1,673,661	$ 1,691,727	$ 1,691,727	$ 1,691,727	$ 1,741,779
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,673,661	$ 1,691,727	$ 1,691,727	$ 1,691,727	$ 1,741,779

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

LEGAL

GOALS:

- Continue to enhance tort claims process
- Process workers' compensation cases more efficiently
- Process expungements more efficiently to ensure statutory requirements are met
- Expand and enhance staff productivity through better use of technology by staff
- Develop debt recovery/collections process for reimbursement of damages to City property
- Develop and produce a departmental policy regarding the appropriate use of AI
- Develop and produce a departmental policies/procedures handbook

OBJECTIVES:

- Maintain periodic updates of departmental website
- Review and streamline process and tracking of tort claims
- Establish databases and tracking mechanism for workers' compensation cases, pre and post February 1, 2014
- Maintain database and streamline tracking mechanism for expungements
- Establish database and streamline tracking mechanism for collection process
- Allow easier transition and cross-training for departmental staff

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Quarterly review and update of departmental website	75%	70%	75%	70%	80%
Process payment of tort claims within 30 business days of receipt of departmental response	70%	70%	75%	70%	75%
Develop database to track current workers' compensation cases with dates of injury prior to February 1, 2014	95%	95%	98%	95%	98%
Develop database to track current workers' compensation cases under new Act and guidelines effective February 1, 2014	95%	95%	98%	95%	98%
Review expungement database and modify to include all necessary steps to finalize expungement of records	95%	95%	98%	95%	98%
Expand use of various software packages to assist staff with tracking and maintaining updated information on departmental files and encouraging efficient use of time on the part of staff	40%	40%	50%	40%	50%
Develop procedure and tracking mechanism for pursuing reimbursement of property damage to City property	95%	95%	98%	95%	98%
Develop departmental policy/procedures handbook	50%	50%	75%	50%	75%

DIVISION SUMMARY

10122185 HUMAN RIGHTS COMMISSION

MISSION:

The mission of the Human Rights Commission is to promote and encourage fair treatment and mutual understanding among all citizens, combat all prejudice, bigotry and discrimination, advise the City of Norman on human rights issues, coordinate citizen involvement, and promote equality in all fields of human relations.

DESCRIPTION:

The Human Rights Commission receives, investigates and seeks the satisfactory adjustment of complaints, which charge unlawful practices set forth in Chapter 7 of the Norman Code of Ordinances.

PERSONNEL:

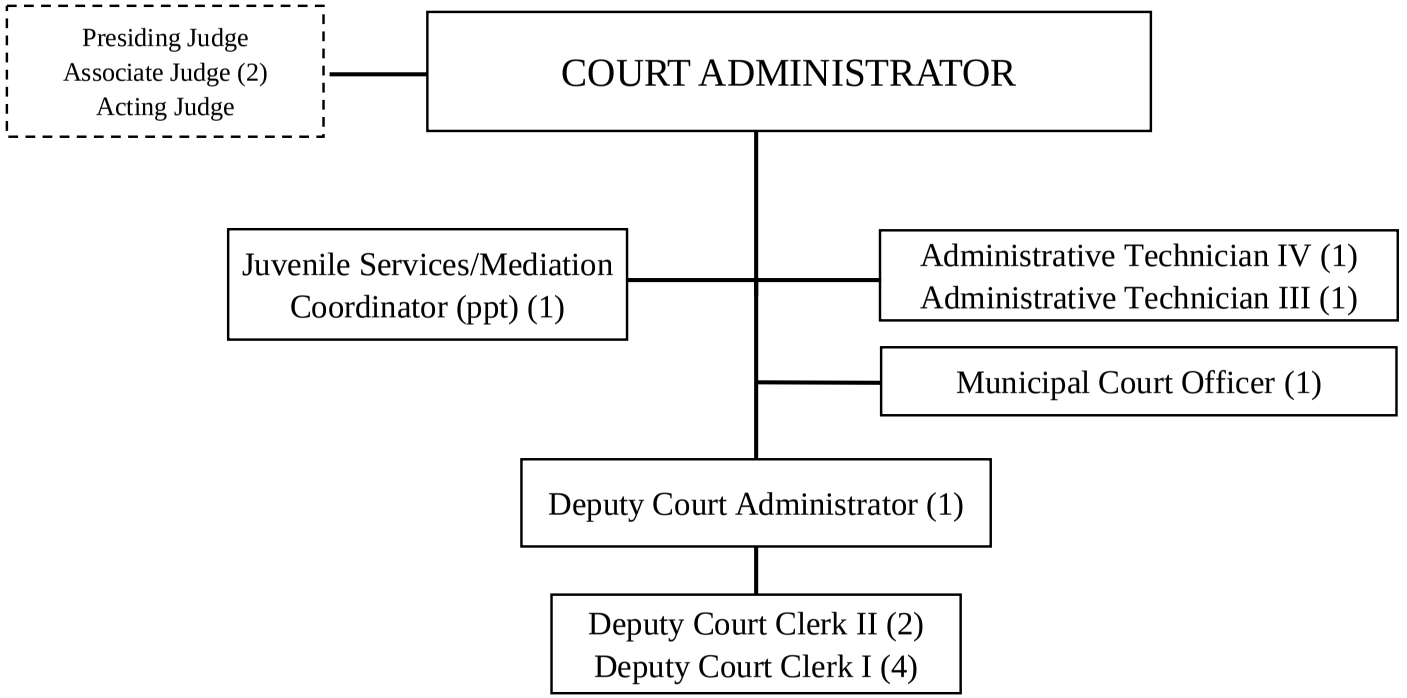
	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ 230	$ 230	$ 230	$ 230
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ 230	$ 230	$ 230	$ 230
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ -	$ 230	$ 230	$ 230	$ 230

MUNICIPAL COURT

12 EMPLOYEES



*The positions in the dashed box are part-time employees appointed by the City Council and are not included in the employee count.

DEPARTMENT SUMMARY

TOTAL MUNICIPAL COURT

MISSION:

The mission of the Municipal Criminal Court of Norman is to provide equal justice for all, and to protect the rights of the victim and accused. And, if the accused is convicted, assess a penalty, which will deter the defendant and others from similar conduct, which acts to the ultimate welfare of the entire community, reflecting judicial administration at its best.

DESCRIPTION:

The Court functions as the judicial branch of municipal government and is responsible for processing all alleged violations of municipal ordinances in a fair, impartial, expeditious, accurate and fiscally responsible manner.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	11	11	11	11	11
Part-time Positions	1	1	1	1	1
Total Budgeted Positions	12	12	12	12	12

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,274,698	$ 1,292,257	$ 1,292,257	$ 1,292,257	$ 1,285,450
Supplies & Materials	$ 6,777	$ 13,903	$ 13,903	$ 13,903	$ 13,862
Services & Maintenance	$ 32,801	$ 55,021	$ 55,021	$ 55,021	$ 55,021
Internal Services	$ 59,421	$ 58,267	$ 58,267	$ 58,267	$ 50,989
Capital Equipment	$ 14,372	$ 18,000	$ 18,000	$ 18,000	$ -
Subtotal	$ 1,388,069	$ 1,437,448	$ 1,437,448	$ 1,437,448	$ 1,405,322
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Department Total	$ 1,388,069	$ 1,437,448	$ 1,437,448	$ 1,437,448	$ 1,405,322

DIVISION SUMMARY

10121120 MUNICIPAL COURT

MISSION:

The mission of the Municipal Criminal Court of Norman is to provide equal justice for all, and to protect the rights of the victim and accused. And, if the accused is convicted, assess a penalty, which will deter the defendant and others from similar conduct, which acts to the ultimate welfare of the entire community, reflecting judicial administration at its best.

DESCRIPTION:

The Court functions as the judicial branch of municipal government and is responsible for processing all alleged violations of municipal ordinances in a fair, impartial, expeditious, accurate and fiscally responsible manner.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	11	11	11	11	11
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	11	11	11	11	11

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,274,698	$ 1,292,257	$ 1,292,257	$ 1,292,257	$ 1,285,450
Supplies & Materials	$ 6,057	$ 10,333	$ 10,333	$ 10,333	$ 10,292
Services & Maintenance	$ 30,300	$ 48,844	$ 48,844	$ 48,844	$ 48,844
Internal Services	$ 59,421	$ 58,267	$ 58,267	$ 58,267	$ 50,989
Capital Equipment	$ 14,372	$ 18,000	$ 18,000	$ 18,000	$ -
Subtotal	$ 1,384,849	$ 1,427,701	$ 1,427,701	$ 1,427,701	$ 1,395,575
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,384,849	$ 1,427,701	$ 1,427,701	$ 1,427,701	$ 1,395,575

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

MUNICIPAL COURT

GOALS:

Access to Justice

- Provide access to the judicial system through court proceedings, operations and facilities.

Expedition and Timeliness

- Perform court functions within a proper, suitable and reasonable time.

Equality, Fairness and Integrity

- Afford equality, fairness and integrity to all who have business before the court.

Independence and Accountability

- Affirm and maintain distinction as a separate branch of government and account publicly for the court's performance.

Public Trust and Confidence

- Provide educational training for court and legal personnel, emphasizing professional development.

OBJECTIVES:

Access to Justice

- Conduct court proceedings and other public business openly.
- Provide services to persons with special needs.
- Ensure customer service integrity.

Expedition and Timeliness

- Provide timely case processing while keeping current with incoming caseload.
- Maintain a high disposition rate.
- Recover costs for incarceration.

Equality, Fairness and Integrity

- Provide due process and equal protection of the law to all defendants.
- Provide indigent services to qualifying defendants.
- Ensure enforcement of court orders.
- Ensure accuracy and preservation of court records.

Independence and Accountability

- Clarify, promote, and institutionalize effective working relationships with other components of the justice system.
- Provide public education.

Public Trust and Confidence

- Enhance positive image of the court by maintaining a high level of professionalism in working relationships with other branches of city government, citizens, and other entities.
- Provide public education.
- Promote professional development for continuing education for Oklahoma Municipal Court Clerk's Association (OMCCA) certified personnel.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Access to Justice:					
Percentage of court sessions that	100%	100%	100%	100%	100%

PERFORMANCE MEASUREMENTS - RESULTS REPORT (continued)

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Percentage of court appointed interpreters provided within 48 hours to qualified defendants	100%	100%	100%	100%	100%
Expedition and Timeliness:					
Administrative Deferred Sentence Program	383	347	350	369	425
Disposition rate of traffic and non-traffic cases	119%	125%	125%	136%	125%
Equality, Fairness and Integrity:					
Assignment of court appointed attorneys for indigent defendants within 48 hours of approval	100%	100%	100%	100%	100%
Ratio of warrants served to warrants issued	87%	83%	90%	76%	95%
Independence and Accountability:					
Provide employee diversity training sessions	1	1	2	2	2
Public Trust and Confidence:					
Number of Community Outreach Events (Law Day for Youth)	4	4	3	3	3
Attendance and participation in courses to meet continuing education requirements (Per registered Clerk)	5	7	8	5	5

Notes to Results Report:
* Disposition Rate is higher than normal due to clearing more old cases than new cases coming in.

DIVISION SUMMARY

10121135 JUVENILE PROGRAMS

MISSION:

The mission of the Juvenile Program of the Municipal Criminal Court is to promote education, prevention and accountability for juvenile offenders rather than punishment only thereby deterring behaviors that could lead to more serious offenses causing them to become more deeply involved in the justice system.

DESCRIPTION:

The Juvenile Program provides juvenile offenders an opportunity to give back to their community through community service and make them more accountable for their actions by promoting education and prevention programs. These programs have been developed to support intervention efforts aimed at deterring at-risk youth from possible re-offending and assist them in becoming productive citizens.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	1	1	1	1	1
Total Budgeted Positions	1	1	1	1	1

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ 720	$ 3,570	$ 3,570	$ 3,570	$ 3,570
Services & Maintenance	$ 2,500	$ 6,177	$ 6,177	$ 6,177	$ 6,177
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -				
Subtotal	$ 3,220	$ 9,747	$ 9,747	$ 9,747	$ 9,747
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 3,220	$ 9,747	$ 9,747	$ 9,747	$ 9,747

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

JUVENILE PROGRAMS

GOALS:

- Deter further development of delinquent behaviors
- Partner with agencies that provide early intervention programs
- Educate teens and parents on the effects of substance abuse

OBJECTIVES:

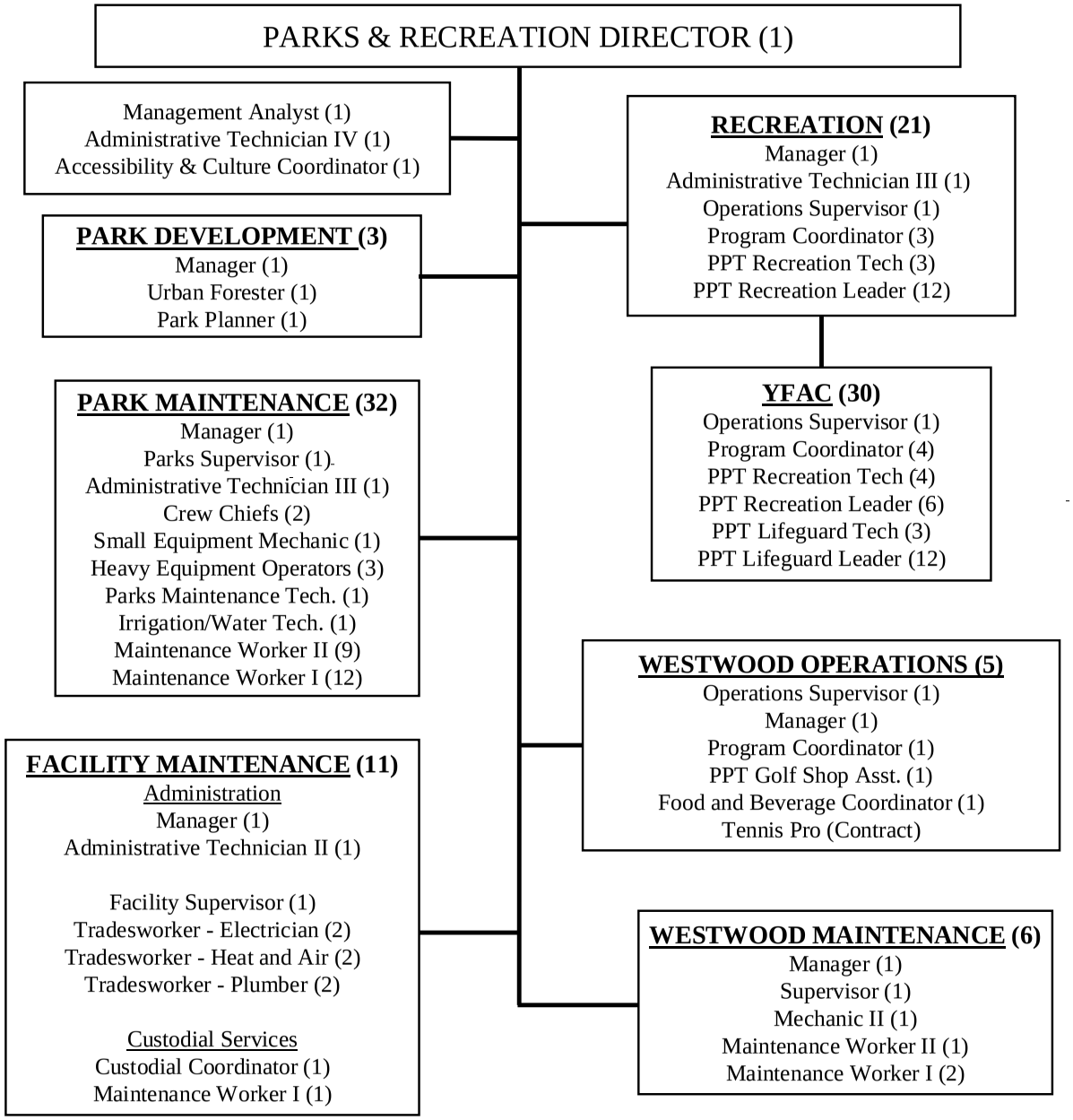
- Provide community service opportunities
- Refer to intervention services and counseling provided by Crossroads Youth and Family Services
- Utilize drug testing provided by Innovative Court Solutions
- Require participation in addiction information and counseling services provided by the Virtue Center

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Number of community service opportunities	76	68	75	94	83
Number of juveniles referred to intervention counseling	77	12	35	26	30
Number of juveniles referred to drug testing	50	7	40	5	10

PARKS & RECREATION DEPARTMENT

112 EMPLOYEES



DEPARTMENT SUMMARY

TOTAL PARKS DEPARTMENT

MISSION:

Our mission is to provide the community of Norman with safe, inclusive, and accessible parks, recreation, and cultural experiences that enhance the quality of life for residents of all ages.

DESCRIPTION:

The Parks and Recreation Department is responsible for the management of the park system, recreational facilities and programs, the Westwood Park Complex, and the Young Family Athletic Center. Management of the system includes the overall budget, accounting, purchasing, representation on City Boards and Commissions, representation to outside agencies, and the direction of the department in providing safe and enjoyable leisure activities and space for the citizens of Norman.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	56	56	57	57	57
Part-time Positions	15	15	15	15	15
Total Budgeted Positions	71	71	72	72	72

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 5,585,746	$ 5,794,433	$ 5,911,852	$ 5,911,852	$ 5,802,320
Supplies & Materials	$ 958,621	$ 1,007,295	$ 910,707	$ 910,707	$ 1,012,393
Services & Maintenance	$ 2,453,601	$ 2,068,928	$ 2,223,202	$ 2,223,202	$ 2,633,102
Internal Services	$ 783,608	$ 932,164	$ 925,164	$ 925,164	$ 910,109
Capital Equipment	$ 538,044	$ 655,425	$ 655,425	$ 655,425	$ 338,334
Subtotal	$ 10,319,620	$ 10,458,245	$ 10,626,349	$ 10,626,349	$ 10,696,258
Capital Projects	$ 353,753	$ -	$ 301,588	$ 301,588	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 353,753	$ -	$ 301,588	$ 301,588	$ -
Department Total	$ 10,673,373	$ 10,458,245	$ 10,927,937	$ 10,927,937	$ 10,696,258

DIVISION SUMMARY

10770370 ADMINISTRATION

MISSION:

The Parks and Recreation Administration Division is committed to professional leadership and direction of all divisions of the department.

DESCRIPTION:

The Parks and Recreation Administration Division is responsible for the department's short and long range capital projects planning, administration of the department's budget, the effective distribution of the department's resources and professional guidance to each division.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	3	3	4	4	4
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	3	3	4	4	4

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 424,575	$ 413,813	$ 531,232	$ 531,232	$ 546,522
Supplies & Materials	$ 20,864	$ 4,397	$ 8,347	$ 8,347	$ 4,397
Services & Maintenance	$ 381,588	$ 443,988	$ 473,885	$ 473,885	$ 464,714
Internal Services	$ 27,956	$ 30,050	$ 30,050	$ 30,050	$ 41,247
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 854,984	$ 892,248	$ 1,043,513	$ 1,043,513	$ 1,056,880
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 854,984	$ 892,248	$ 1,043,513	$ 1,043,513	$ 1,056,880

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

ADMINISTRATION

GOALS:

- To provide leadership ensuring the successful operation of each division of the Parks and Recreation Department in the execution of their goals and objectives.

OBJECTIVES:

- To provide leadership and guidance to each division of the Parks and Recreation Department.
- To administer resource allocation for each division.
- To provide direction for the department as a whole.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Westwood Pool participants	125,000	107,836			110,000
Westwood Golf participants	38,257	32,868	15,000	15,000	34,000
Park development participants	50	50			
Recreation Programs participants	42,547	43,591	20,000	20,000	44,000
Total number of participants in activities listed above	209,854	184,345	35,000	35,000	188,000

DIVISION SUMMARY

10770131 FACILITY CUSTODIAL SERVICES

MISSION:

- Provide a safe, clean environment for the employees and citizens of Norman.

DESCRIPTION:

- Oversee in-house custodial services for the City of Norman Complex.
- Stock cleaning supplies and dispense from warehouse to City Facilities.
- Perform custodial setup work as needed.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	2
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	2	2	2	2	2

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 130,033	$ 151,291	$ 151,291	$ 151,291	$ 149,261
Supplies & Materials	$ 125,107	$ 141,697	$ 141,697	$ 141,697	$ 209,411
Services & Maintenance	$ 520	$ 400	$ 400	$ 400	$ 441,492
Internal Services	$ 4,760	$ 5,729	$ 5,729	$ 5,729	$ 5,495
Capital Equipment	$ -	$ 97,650	$ 97,650	$ 97,650	$ -
Subtotal	$ 260,419	$ 396,767	$ 396,767	$ 396,767	$ 805,659
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 260,419	$ 396,767	$ 396,767	$ 396,767	$ 805,659

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

FACILITY CUSTODIAL SERVICES

GOALS:

- Plan and coordinate custodial functions that have minimal disruption during working hours.
- Maintain janitorial supplies inventory for all Municipal Buildings throughout the City and resupply biweekly.

OBJECTIVES:

- Monitor custodial work in Municipal Buildings and the library to make sure a high degree of building cleanliness is provided.
- Monitor supplies dispensed to make sure waste is at a minimum.
- Address day porter needs that cannot be accomplished with the nighttime custodians.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Percentage of time products are available	100%	100%	100%	100%	100%
Number of work orders processed for daytime activities	863	584	476	476	642

DIVISION SUMMARY

10770430 FACILITIES MAINTENANCE ADMINISTRATION

MISSION:

- Provide administrative and technical support to the Facilities Maintenance Division.
- Assist and provide electrical, plumbing and HVAC support to all departments and divisions.

DESCRIPTION:

- Provide quality maintenance and repair services for all Municipal Buildings, insure quality custodial and warehouse supplies service.
- Supervise Division operations, write specifications and contracts for outside services and act as Project Manager representing the City of Norman.
- Provide maintenance and administrative support to this Department and assist all departments and divisions throughout the City.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	2
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	2	2	2	2	2

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 240,500	$ 207,997	$ 207,997	$ 207,997	$ 216,912
Supplies & Materials	$ 2,370	$ 11,360	$ 5,780	$ 5,780	$ 11,661
Services & Maintenance	$ 479,416	$ 532,226	$ 607,039	$ 607,039	$ 172,995
Internal Services	$ 5,697	$ 58,039	$ 58,039	$ 58,039	$ 85,958
Capital Equipment	$ 7,484	$ 64,006	$ 64,006	$ 64,006	$ -
Subtotal	$ 735,467	$ 873,628	$ 942,861	$ 942,861	$ 487,526
Capital Projects	$ 353,753	$ -	$ 301,588	$ 301,588	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 353,753	$ -	$ 301,588	$ 301,588	$ -
Division Total	$ 1,089,220	$ 873,628	$ 1,244,449	$ 1,244,449	$ 487,526

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

FACILITY MAINTENANCE ADMINISTRATION

GOALS:

- Computerize records for day to day tasks with the ability to access this information for report and budget purposes.
- Create a comprehensive assessment of the present condition of City facilities for immediate and future repair and replacement of equipment and maintenance.
- Reduce repeat calls for the same repair work by instituting a program that emphasizes long term solution verses temporary repairs.
- Incorporate sustainable energy and equipment practices.
- Plan and schedule staff for optimal operation of repair and maintenance of City facilities.
- Provide enough resources to the division to accomplish the mission.

OBJECTIVES:

- Plan and accomplish work, anticipate problems, become proactive instead of reactive.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Response time to emergency repair measured in less than 4 hours	90%	90%	90%	90%	95%
Percentage of repeat calls for same problem	10%	10%	10%	10%	5%

DIVISION SUMMARY

10770132 FACILITY MAINTENANCE

MISSION:

- To service and maintain City facilities
- Complete repairs as requested with a high level of competence and safety
- Document repairs for future assessment for repairs/replacements
- Schedule preventative maintenance for City facilities in order to sustain cost effective maintenance and energy savings for the City of Norman

DESCRIPTION:

- Official custodian of all records belonging to the City

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	7	7	7	7	7
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	7	7	7	7	7

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 762,960	$ 841,729	$ 841,729	$ 841,729	$ 768,704
Supplies & Materials	$ 117,513	$ 197,315	$ 125,918	$ 125,918	$ 185,215
Services & Maintenance	$ 134,781	$ 98,523	$ 143,687	$ 143,687	$ 108,976
Internal Services	$ 25,086	$ 18,837	$ 18,837	$ 18,837	$ 32,532
Capital Equipment	$ 3,150	$ 20,234	$ 20,234	$ 20,234	$ -
Subtotal	$ 1,043,489	$ 1,176,638	$ 1,150,405	$ 1,150,405	$ 1,095,427
Division Total	$ 1,043,489	$ 1,176,638	$ 1,150,405	$ 1,150,405	$ 1,095,427

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

FACILITY MAINTENANCE

GOALS:

- Provide quality maintenance and repair service to City facilities.
- Assist all City departments and divisions in new and remodel projects.
- Accomplish work in a timely manner.
- Provide technical assistance to management to make informed decisions.
- Work in a safe and Code compliant manner.

OBJECTIVES:

- Plan and accomplish work, anticipate problems, become proactive instead of reactive.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Total work orders requested	2,505	2,669	1,976	1,976	2,936
HVAC work orders requested	674	679	437	437	747
Electrical work orders requested	618	421	235	235	463
Plumbing work orders requested	845	881	566	566	969
Misc. work orders requested	368	688	566	566	757

DIVISION SUMMARY

10770271 PARK DEVELOPMENT

MISSION:

To design and oversee construction of public park land, public landscapes and capital improvement projects at parks, recreation facilities and city-owned cultural facilities according to the stated priorities of the current Parks and Recreation Masterplan. Also plan to manage and expand the Urban Forest in Norman through the creation and implementation of an Urban Forest Master Plan and according to the professional performance of the City Forester. All projects shall be vetted through public input and an open bidding process for all projects and services overseen by the Park Development Division.

DESCRIPTION:

The Park Development Division oversees the acquisition of public park land via the Park Land Dedication Ordinance; and also helps create the Capital Improvement Plan and Budget for all publicly owned/regulated park land, cultural facilities, and green spaces in specific beautification and public tree planting project areas. The Forestry Division administers planting programs and community forestry projects according to the Urban Forest Master Plan; and also assists in a multiplicity of urban forestry activities interacting with other City Departments, Utility Companies, State and Federal agencies and the citizens of Norman.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	3	3	3	3	3
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	3	3	3	3	3

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 253,931	$ 207,104	$ 207,104	$ 207,104	$ 203,371
Supplies & Materials	$ 2,936	$ 24,609	$ 24,609	$ 24,609	$ 25,228
Services & Maintenance	$ 23,757	$ 42,268	$ 42,268	$ 42,268	$ 41,268
Internal Services	$ 5,281	$ 5,324	$ 5,324	$ 5,324	$ 6,331
Capital Equipment	$ -	$ -	$ -	$ -	$ 8,000
Subtotal	$ 285,904	$ 279,305	$ 279,305	$ 279,305	$ 284,198
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 285,904	$ 279,305	$ 279,305	$ 279,305	$ 284,198

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

PARK DEVELOPMENT

GOALS:

- Implement the parks and recreation construction projects approved in the current Capital Improvement Plan in budget; and plan for more projects in future budget years.
- Implement the recommendations of the Urban Forest Master Plan in order to promote tree health.
- Design and construct public parks and green spaces that enhance the natural environment of Norman and produce an appealing aesthetic in public spaces.
- Work with arts organizations housed in city-owned buildings to improve those spaces as-needed.
- Coordinate public art projects with the Norman Arts Council and install and maintain public art projects as part of capital projects and as-funded from outside organizations or grants.
- Continue to acquire parkland in areas of residential growth to utilize as future neighborhood parks; and revamp ordinance language to bring non-residential development into the park development fee structure to help fund park projects without straining the capital budget.

OBJECTIVES:

- Implement the parks and recreation construction projects approved in the current Capital Improvement Plan in budget; and plan for more projects in future budget years.
- Implement the recommendations of the Urban Forest Master Plan in order to promote tree health.
- Design and construct public parks and green spaces that enhance the natural environment of Norman and produce an appealing aesthetic in public spaces.
- Work with arts organizations housed in city-owned buildings to improve those spaces as-needed.
- Coordinate public art projects with the Norman Arts Council and install and maintain public art projects as part of capital projects and as-funded from outside organizations or grants.
- Continue to acquire parkland in areas of residential growth to utilize as future neighborhood parks; and revamp ordinance language to bring non-residential development into the park development fee structure to help fund park projects without straining the capital budget.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Hazardous Tree Removals	25	25	25	18	25
Neighborhood Park Renovations	n/a	4	3	4	3
Number of Trees planted as part	732	600	500	400	400
Park Land Acres Acquired per	n/a	1.0	7	2	7

DIVISION SUMMARY

10770284 PARK BOARD

MISSION:

The mission of the Board of Parks Commissioners is to assist the Parks and Recreation Department in providing accessible, attractive, enjoyable and safe park facilities and recreational activities to the citizens of Norman.

DESCRIPTION:

The Norman Board of Parks Commissioners is a board organized for the purpose of considering and investigating any matter affecting the development and betterment of park and recreational facilities and policies pertaining thereto, and to make recommendations as it may deem advisable to the City Council concerning the same. It is responsible for making recommendations to the City Council regarding a system of supervised recreation. The Board is specifically authorized to make recommendations to the City concerning the recreation programs and policies of the City. It is responsible for determining the funding levels for the Arts, Culture, & Event Organizations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ 66	$ 686	$ 686	$ 686	$ 686
Services & Maintenance	$ -	$ 81	$ 81	$ 81	$ 380,124
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 66	$ 767	$ 767	$ 767	$ 380,810
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 66	$ 767	$ 767	$ 767	$ 380,810

DIVISION SUMMARY

10770410 PARKS MAINTENANCE

MISSION:

The mission of the Parks Maintenance Division is to provide a park system of the highest quality, which is accessible, safe, and enjoyable to all.

DESCRIPTION:

The Park Maintenance Division is responsible for providing development and maintenance of the City's parks, recreational facility grounds, athletic fields, public grounds, as well as grounds at other City owned properties. These areas are maintained to aesthetically reflect the community identity, enrich the quality of life, and provide open space for leisure time activities.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	32	32	32	32	32
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	32	32	32	32	32

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 2,564,913	$ 2,761,925	$ 2,761,925	$ 2,761,925	$ 2,703,184
Supplies & Materials	$ 475,136	$ 389,826	$ 389,826	$ 389,826	$ 365,111
Services & Maintenance	$ 402,572	$ 322,847	$ 322,847	$ 322,847	$ 322,847
Internal Services	$ 427,374	$ 477,590	$ 477,590	$ 477,590	$ 422,297
Capital Equipment	$ 484,166	$ 469,035	$ 469,035	$ 469,035	$ 330,334
Subtotal	$ 4,354,161	$ 4,421,223	$ 4,421,223	$ 4,421,223	$ 4,143,773
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 4,354,161	$ 4,421,223	$ 4,421,223	$ 4,421,223	$ 4,143,773

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

PARKS MAINTENANCE

GOALS:

- To maintain outdoor recreational facilities in an aesthetically pleasing, orderly and safe manner.
- To develop and continue to renew a five-year maintenance plan for the entire park system.
- To assure a recreational climate beneficial to the physical and mental health and safety of all citizens.
- To be good stewards of the outdoor spaces maintained for all who enjoy them for many years to come.

OBJECTIVES:

- To provide high-quality maintenance to the City of Norman parks, facilities, and streetscapes.
- To create safe outdoor spaces for citizens to enjoy recreation and leisure activities within the park system.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Weekly mowing, playground inspection/ maintenance, athletic field maintenance frequency	90%	90%	75%	80%	70%
On the job injuries	2	6	6	6	2

DIVISION SUMMARY

10770421 RECREATION ADMINISTRATION

MISSION:

The Recreation Administration Division is committed to providing quality recreational services through programs for both passive and active users of all ages. This is accomplished through teamwork, respect and communication.

DESCRIPTION:

The Recreation Administration Division operates two facilities aimed at target groups of citizens. These centers include: one agency-based community center (Little Axe) and one multi-purpose center (12th Avenue). These centers not only provide recreational opportunities through their programming, but also offer rental space for meetings, parties and special events. In addition to these centers, we offer recreational programs at multiple locations across the City of Norman.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	5	5	5	5	5
Part-time Positions	3	3	3	3	3
Total Budgeted Positions	8	8	8	8	8

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 642,016	$ 686,513	$ 686,513	$ 686,513	$ 673,050
Supplies & Materials	$ 140,813	$ 133,427	$ 145,866	$ 145,866	$ 150,184
Services & Maintenance	$ 591,122	$ 564,092	$ 544,992	$ 544,992	$ 557,386
Internal Services	$ 231,228	$ 282,878	$ 282,878	$ 282,878	$ 211,354
Capital Equipment	$ 43,244	$ -	$ -	$ -	$ -
Subtotal	$ 1,648,423	$ 1,666,910	$ 1,660,249	$ 1,660,249	$ 1,591,974
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,648,423	$ 1,666,910	$ 1,660,249	$ 1,660,249	$ 1,591,974

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

RECREATION ADMINISTRATION

GOALS:

- To meet the needs of the citizens of Norman by offering quality programs and facilities and special events.

OBJECTIVES:

- To inform the community of the myriad of recreational opportunities offered through the Parks and Recreation Department through brochures, newspaper advertisements and banners.
- To involve as many citizens as possible in both active and passive recreational activities that are offered through our recreation centers.
- To implement new programs according to citizen requests and new industry trends.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Attendance at six recreation centers for both fee and non-fee activities	41,000	41,500	28,000	28,000	42,000
Tennis lessons, open court and tournament participants	12,927	33,947	25,000	25,000	36,000
Daddy-Daughter Dance participants	4,000	3,751	3,800	3,800	3,800
Child Care revenue	$ 343,523	$ 242,042	$ 172,842	$ 172,842	$ 25,000
Annual Participants including Congregate Meals and Special Events	1,500				
Total recreation revenue	$ 347,926	$ 315,998	$ 200,000	$ 200,000	$ 325,000

DIVISION SUMMARY

10770127 CHILDCARE

MISSION:

The Recreation Administration Division is committed to providing quality recreational services through programs for both passive and active users of all ages. This is accomplished through teamwork, respect and communication.

DESCRIPTION:

The Recreation Center Division account oversees the operation of the 12th Avenue Recreation Center and the Little Axe Community Center, including all programming, rentals, parties, and special events. The division delivers a wide range of recreational opportunities for all ages and manages facility rentals and community events with a focus on customer service and cost recovery. It is also responsible for daily operations, staffing, budget oversight, and maintaining safe, high-quality environments that support community engagement and wellness.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	2
Part-time Positions	12	12	12	12	12
Total Budgeted Positions	14	14	14	14	14

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 566,818	$ 524,061	$ 524,061	$ 524,061	$ 541,316
Supplies & Materials	$ 57,429	$ 60,500	$ 60,500	$ 60,500	$ 60,500
Services & Maintenance	$ 272,003	$ 18,300	$ 18,300	$ 18,300	$ 18,300
Internal Services	$ 3,653	$ 2,967	$ 2,967	$ 2,967	$ 8,977
Capital Equipment	$ -	$ 4,500	$ 4,500	$ 4,500	$ -
Subtotal	$ 899,903	$ 610,328	$ 610,328	$ 610,328	$ 629,093
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 899,903	$ 610,328	$ 610,328	$ 610,328	$ 629,093

DIVISION SUMMARY

10770323 ORIGINAL LIBRARY

MISSION:

Contains the maintenance costs for the city-owned building on S. Peters Ave. that was the original library and then the Senior Citizens building before the Adult Wellness & Education Center was built in FYE 25.

DESCRIPTION:

Contains the maintenance costs for the city-owned building on S. Peters Ave. that was the original library and then the Senior Citizens building before the Adult Wellness & Education Center was built in FYE 25.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ 1,478	$ 1,478	$ 1,478	$ -
Services & Maintenance	$ 7,534	$ 5,660	$ 5,660	$ 5,660	$ -
Internal Services	$ 52,575	$ 50,749	$ 43,749	$ 43,749	$ 41,999
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 60,109	$ 57,887	$ 50,887	$ 50,887	$ 41,999
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 60,109	$ 57,887	$ 50,887	$ 50,887	$ 41,999

DIVISION SUMMARY

10770326 ADULT WELLNESS CENTER

MISSION:

To provide a facility and programming that improves the physical and emotional wellness of 50+ adults by:

- connecting adults and creating community through social wellness activities and initiatives
- supplying access to professional and recreational physical fitness activities
- providing education and support on current adult-related issues
- delivering services for anyone in the community with reasonable membership prices, a sliding scale, and scholarships

DESCRIPTION:

The Adult Wellness Education Center opened in the fall of 2023 and is operated by Healthy Living & Fitness, Inc. The 30,000 square foot facility was funded in part by the NORMAN FORWARD initiative, and offers a variety of physical and wellness activities for adults aged 50+.

PERSONNEL:

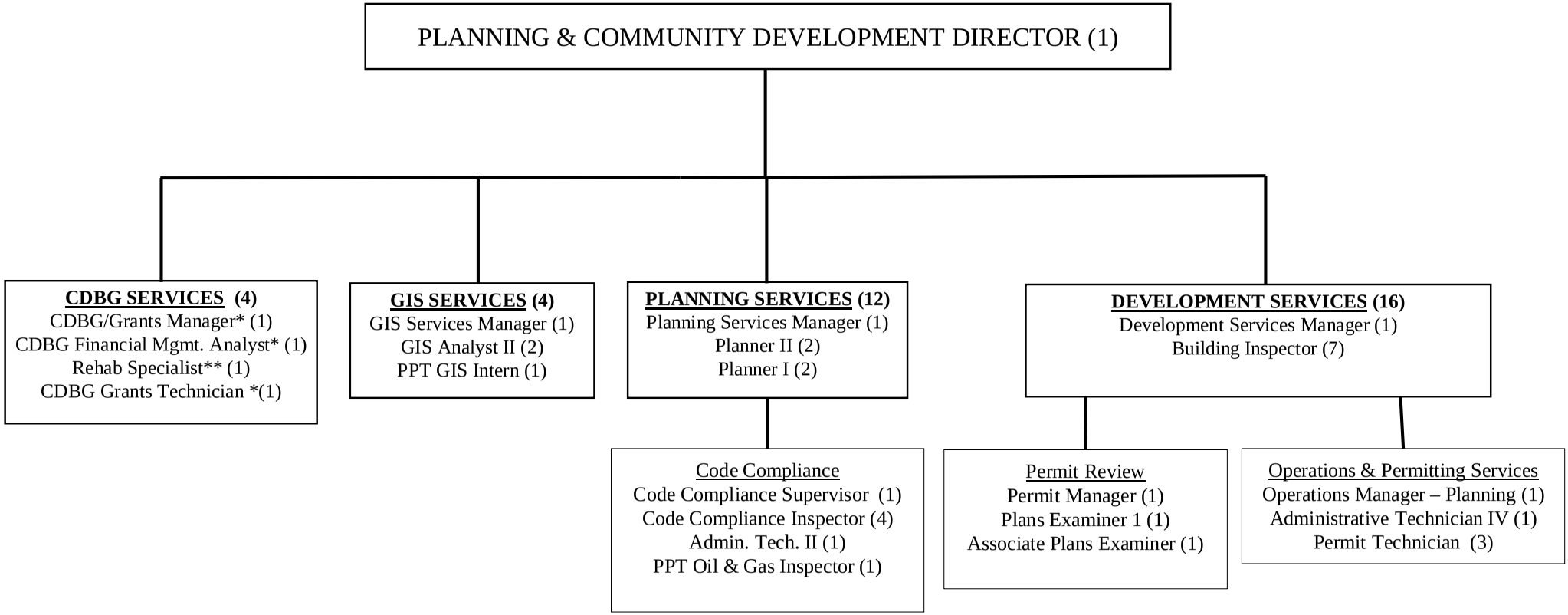
	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ 16,386	$ 42,000	$ 6,000	$ 6,000	$ -
Services & Maintenance	$ 160,308	$ 40,543	$ 64,043	$ 64,043	$ 125,000
Internal Services	$ -	$ -	$ -	$ -	$ 53,919
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 176,694	$ 82,543	$ 70,043	$ 70,043	$ 178,919
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 176,694	$ 82,543	$ 70,043	$ 70,043	$ 178,919

PLANNING & COMMUNITY DEVELOPMENT

38 POSITIONS



* Three CDBG positions are funded in part from the General Fund and in part from the Community Development Fund. ** One position is funded entirely from the Community Development Fund.

DEPARTMENT SUMMARY

TOTAL PLANNING & DEVELOPMENT

MISSION:

The mission of the Department of Planning & Community Development is to develop, implement, and monitor a comprehensive urban planning process, emphasizing continuing interdepartmental cooperation and assistance in the preparation of plans and programs, to protect the health, safety, and welfare of the citizens of Norman through enforcement of City Codes.

DESCRIPTION:

The Department of Planning & Community Development provides support to the City Council, Planning Commission, Board of Adjustment, Historic District Commission, and Board of Appeals. The Department is responsible for developing and updating Chapter 36 – the Zoning Ordinance – and updating the Comprehensive Land Use Plan and other visionary plans for the City. The Department reviews building permit applications, rezoning requests and subdivision of property while ensuring timely hearing of requests, which are reviewed by various Boards and the City Council. The Department is also responsible for enforcing various codes and ordinances related to the health, safety and welfare of citizens; updating all relevant ordinances, which comprise the regulatory framework against which development proposals are evaluated. In addition, the Department is responsible for the administration of ordinances that affect the health, safety and welfare of citizens, and administration of federal grants related to housing and urban development.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	33	33	33	33	32
Part-time Positions	1	2	2	2	2
Total Budgeted Positions	34	35	35	35	34

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 4,069,238	$ 4,069,095	$ 4,069,095	$ 4,069,095	$ 3,997,181
Supplies & Materials	$ 48,246	$ 51,286	$ 51,286	$ 51,286	$ 46,905
Services & Maintenance	$ 261,758	$ 324,931	$ 324,931	$ 324,931	$ 369,241
Internal Services	$ 232,315	$ 231,559	$ 231,559	$ 231,559	$ 187,380
Capital Equipment	$ 62,194	$ 16,500	$ 16,500	$ 16,500	$ 345,295
Subtotal	$ 4,673,751	$ 4,693,371	$ 4,693,371	$ 4,693,371	$ 4,946,002
Department Total	$ 4,673,751	$ 4,693,371	$ 4,693,371	$ 4,693,371	$ 4,946,002

DIVISION SUMMARY

10440140 ADMINISTRATION

MISSION:

The mission of the Administration Division is to provide effective, efficient, and responsive services, and to account for the resources allocated to the Planning Services, Development Services, Code, Grants and GIS Services Divisions of the Department, and to provide support services to all divisions.

DESCRIPTION:

The Administration Division serves as the administrative head of the Department of Planning & Community Development, coordinating division functions to provide for the more efficient operation of the department and services to the citizens of Norman.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	1
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	2	2	2	2	1

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 547,212	$ 448,653	$ 384,349	$ 384,349	$ 405,002
Supplies & Materials	$ 2,948	$ 4,704	$ 4,704	$ 4,704	$ 4,402
Services & Maintenance	$ 25,173	$ 36,860	$ 36,860	$ 36,860	$ 36,660
Internal Services	$ 95,273	$ 108,629	$ 108,629	$ 108,629	$ 79,804
Capital Equipment	$ 1,648	$ -	$ -	$ -	$ 9,000
Subtotal	$ 672,253	$ 598,846	$ 534,542	$ 534,542	$ 534,868
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 672,253	$ 598,846	$ 534,542	$ 534,542	$ 534,868

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

ADMINISTRATION

GOALS:

- Identify present and future community needs, establish priorities, and formulate long-term and short-term planning goals for consideration by City Council.
- Provide leadership ensuring the successful operation of each division of the Planning and Community Development Department in the execution of their goals and objectives. Develop and implement new processes and strategies for improved customer service.
- Coordinate and implement departmental planning: budget formulation and administration; personnel administration; and effective distribution and assignment of resources for all Department staff members to provide a healthy and productive work environment.
- Provide staff support to numerous Boards and Commissions which provide oversight for quality development in the City.
- Follow through with the update to the Comprehensive Land Use Plan.
- Provide public information on land development and planning issues through advertised public meetings and managing meetings in the office with applicants and other City staff.

OBJECTIVES:

- Provide leadership and guidance to each division of the Planning and Community Development Department.
- Administer resource allocations for each division.
- Provide direction for the department as a whole.

PERFORMANCE MEASUREMENTS – RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Prepare information packets for all Board and Commission meetings	100%	100%	100%	100%	100%
Prepare information packets for City Council meetings	100%	100%	100%	100%	100%
Implement adopted plans through recommendations to Boards, Commissions and City Council	100%	100%	100%	100%	100%

DIVISION SUMMARY

10440152 CODE COMPLIANCE

MISSION:

To provide a higher quality of life in Norman by protecting and ensuring the continued health, safety, and welfare of the citizens of Norman by achieving compliance with City Codes through prevention by educating residents and property owners, encouraging them to voluntarily comply when there is a violation and taking enforcement action when necessary in accordance with City Ordinance and State Law.

DESCRIPTION:

The Code Compliance Division is responsible for the enforcement of codes in Chapters 2, 6, 16, 20, 24, 28, 34, and 36 of the City of Norman Code of Ordinances, which include nuisance codes, dilapidated structures, signs, zoning and property maintenance, all of which directly affect the health, safety and welfare of the citizens of Norman. Code Compliance is responsible for review and processing of all sign permits. The Division also conducts annual inspections in order to ensure the health and safety of hotels and motels, rooming and boarding houses, fraternities and sororities, mobile home parks, salvage yards, towing storage yards and short-term rentals. The Division is also responsible for issuing all of these annual licenses, when full compliance is achieved.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	6	6	6	6	6
Part-time Positions	0	1	1	1	1
Total Budgeted Positions	6	7	7	7	7

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 554,805	$ 540,693	$ 540,693	$ 540,693	$ 564,941
Supplies & Materials	$ 12,040	$ 12,643	$ 12,643	$ 12,643	$ 10,580
Services & Maintenance	$ 80,190	$ 100,930	$ 100,930	$ 100,930	$ 111,420
Internal Services	$ 33,822	$ 35,000	$ 35,000	$ 35,000	$ 34,114
Capital Equipment	$ 54,419	$ -	$ -	$ -	$ 150,225
Subtotal	$ 735,275	$ 689,266	$ 689,266	$ 689,266	$ 871,280
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 735,275	$ 689,266	$ 689,266	$ 689,266	$ 871,280

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

CODE COMPLIANCE

GOALS:

• To educate the citizens of Norman about City Ordinances involving health nuisances, dilapidated structures, zoning, annual inspections/licenses and property maintenance in order to achieve voluntary compliance through awareness.
• To regularly patrol assigned areas and correct code violations through education and encouragement, followed by enforcement action when necessary.
• To perform annual inspections and issue annual licenses, which ensures the health and safety of hotels/motels, rooming and boarding houses, sororities and fraternities, mobile home parks, salvage yards, towing storage yards, and short-term rentals.
• To respond to violation complaints in a timely manner to determine the merit of complaints and pursue correction.
• To achieve correction of violations through notification and voluntary compliance; issuance of citations; abatement by City contractors; or through court action to preserve the public health & safety.
• To promote employee education and training to stay up-to-date with current laws regarding nuisance and property maintenance codes, and promote safety and awareness training to ensure inspector safety during time in the field.
• To increase the quality of life in Norman neighborhoods.

OBJECTIVES:

• To enforce City ordinances pertaining to health, safety, property maintenance, zoning, signs, dilapidated structures and annual licenses in a timely and professional manner.
• Continue to maintain the professional standard of the staff with appropriate certifications, licenses, continuing education and training.
• Continue to file liens/legal documents with the County in accordance with State Law requirements.
• Maintain consistent enforcement in all areas of Norman.
• Maintain quick response time on submitted complaints.
• Maintain a list of vacant structures.
• Continue to work closely with Fire/Police and other City Departments to address code violations and unsafe structures to protect the citizens of Norman.
• Continue to maintain inspection data and legal documents.
• Educate the public about City Codes through articles in the local news media, presentations, and on the City website.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Percent of violations voluntarily abated after owner notification	73%	75%	75%	80%	75%
Percentage of code cases that are proactive	85%	95%	90%	90%	90%

DIVISION SUMMARY

10440153 PLANNING SERVICES

MISSION:

Planning Services provides professional support, guidance, and assistance to the citizens of Norman, as well as all applicants, who are involved with some aspect of planning, zoning, or development, in order to ensure that all proposed development is consistent with the policies and ordinances of the City of Norman.

DESCRIPTION:

The Planning Services Division provides guidance and support to Norman residents and applicants looking to develop in the community. The Division provides staff support to the City Council, with primary staff responsibility to the Planning Commission, Board of Adjustment, Historic District Commission, and multiple Ad Hoc Committees. General and specific guidance is provided on zoning and development throughout the community, as well as a detailed review of all commercial, industrial, residential building and sign permits for consistency with policies and adopted ordinances. The Planning Services Division also updates and implements the City's comprehensive plan and other long-range, visionary plans.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	5	5	5	5	5
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	5	5	5	5	5

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 539,966	$ 656,358	$ 656,358	$ 656,358	$ 614,447
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 2,009	$ 2,373	$ 2,373	$ 2,373	$ 2,373
Internal Services	$ 8,923	$ 9,106	$ 9,106	$ 9,106	$ 8,486
Capital Equipment	$ 2,188	$ -	$ -	$ -	$ -
Subtotal	$ 553,085	$ 667,837	$ 667,837	$ 667,837	$ 625,306
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 553,085	$ 667,837	$ 667,837	$ 667,837	$ 625,306

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

PLANNING SERVICES

GOALS:

- Ensure that each complete application is processed in an expeditious manner.
- Provide a timely and professional review of development-related requests.
- Provide all required support to the Boards and Commissions which the department staffs.
- Periodically examine and revise the ordinances that regulate development within the community.
- Periodically review and update the visionary, long-range plans, including the comprehensive plan.

OBJECTIVES:

- Assist the public in filing applications to the City Council, Planning Commission, Pre-Development, Historic District and Board of Adjustment by providing clear direction and necessary assistance.
- Assist the Department in review of all required permits and licensing needed for applicants. Performs site inspections for building permits, rezoning and land use plan amendments.
- Expedite items from the Planning Commission to the City Council when possible, while ensuring that such items are correct, complete and express the concerns of the Planning Commission. Prepare detailed, accurate minutes of all public meetings.
- Conduct annual review and update of long-range plans, including the comprehensive plan.

PERFORMANCE MEASUREMENTS – RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Items processed for the Planning Commission within 31 days of receipt	100%	100%	100%	100%	100%
Complete, corrected items forwarded to the Clerk's office for the first Council meeting in the month following the Planning Commission meeting	100%	100%	100%	100%	100%
Pre-Development applications processed within two business days	100%	100%	100%	100%	100%
Board of Adjustment applications received and, newspaper and mailed notices processed within three business days	100%	100%	100%	100%	100%

Notes to Results Report: All measurements are calculated on a calendar year basis.

DIVISION SUMMARY

10440151 DEVELOPMENT SERVICES

MISSION:

Department Mission: The mission of the Development Services Division of the Planning Department is to provide professional support to the community involved with building or altering the built environment, to protect health, safety, and public welfare enforcing the currently adopted building, state, and local codes consistent with policies and ordinances adopted by the Norman City Council.

DESCRIPTION:

The Development Services Division provides services that impact building construction activities in the community, including providing guidelines and regulations to individuals and businesses interested in all aspects of construction while maintaining the highest standard of professionalism and customer service. The Division is responsible for plan review, fee collection, permitting, and appropriate field inspections to conclude construction activities with a Certificate of Occupancy (CO), or Certificate of Completion (CC) for lawful occupancy. Managing these efforts includes multiple City Departments including the Department of Planning, the Department of Public Works, the Department of Parks and Recreation, the Department of Utilities, and the Fire Department.

Construction permit applications for industrial, commercial and multi-family projects include but are not limited to new construction, new shell, new interior finish, addition/alteration, new multi-family, multi-family additions/alterations, temporary construction, construction trailer, swimming pool and paving. Construction permit applications for One and Two Family dwelling and related residential include but are not limited to new single-family, two family, townhome, addition/alterations, two-family addition/alterations, manufactured homes, storage building, storm shelter, carport, garage and swimming pools.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	17	17	17	17	17
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	17	17	17	17	17

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,971,286	$ 1,957,847	$ 2,022,151	$ 2,022,151	$ 1,948,471
Supplies & Materials	$ 31,479	$ 28,049	$ 28,049	$ 28,049	$ 26,033
Services & Maintenance	$ 35,700	$ 54,584	$ 54,584	$ 54,584	$ 54,584
Internal Services	$ 72,622	$ 61,677	$ 61,677	$ 61,677	$ 54,404
Capital Equipment	$ 3,940	$ -	$ -	$ -	$ 186,070
Subtotal	$ 2,115,027	$ 2,102,157	$ 2,166,461	$ 2,166,461	$ 2,269,562
Division Total	$ 2,115,027	$ 2,102,157	$ 2,166,461	$ 2,166,461	$ 2,269,562

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

DEVELOPMENT SERVICES

GOALS:

- Improve the timeliness of the permit review process with the updated City View paperless system, allowing users to apply for permits on-line by uploading documents from their home or business. Continuously review and update the permit processes and adopt specific performance targets.
- Enhance inspection services; utilize all available technologies, specifically City View, to minimize delays when inspections are required/requested.
- Expand on employee training, certifications and knowledge base to offer more services to the community.
- Ensure work is built in the conformance with the Building Codes.
- Help Educate the public and stakeholders about the new City View system and permitting/inspection processes.
- Continue communication with the building community about permitting and inspection services as well as improving customer service.
- Continue to update/adopt building codes to remain up-to-date and current.
- Continue to educate the public and stakeholders regarding building science, and the adopted building codes to promote quality plans and buildings.

OBJECTIVES:

- Provide the highest level of professionalism and customer service to those seeking permitting and inspection services.
- Utilize national standards to establish appropriate review time frames for each type of permit and inspection results.
- Continuously refine building permit application processes so that they are easily understood by the public, while still requiring all necessary information to properly process each permit type.
- Continue to improve the effectiveness and consistency of plan reviewers and building inspection staff.
- Continue to maintain the professional standard of the staff with appropriate certifications and licenses.
- Continue to refine the non-residential plan review process for all agencies (Building, Planning, Public Works, Fire) reviewing permit applications.
- Continue to modernize the permit and inspection process to help seasoned and new builders through the permit and inspection processes.
- Continue to coordinate with Building Departments in the Oklahoma City Metro Area to strive for consistency between each department for common inspection and plan review items.
- Continue to ensure safe, accessible, efficient and quality buildings are built to benefit the current and future building occupants.
- Remain current and involved with State Code Adoptions through the Oklahoma Uniform Building Code Commission (OUBCC).

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Non-Residential permit applications average review time by all departments. Goal 10 days*	n/a****	13	12	11.8	11
New Commercial Permit applications average review by departments. Goal 8 Days ***	n/a****				
Public Works/Engineering	n/a****	15.9	15	22	15
Planning/Development Services	n/a****	5.1	5	5.7	5
Fire	n/a****	8.5	8	8.4	9
Planning	n/a****	7.2	7	7.1	8

PERFORMANCE MEASUREMENTS - RESULTS REPORT (continued)

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Residential permit applications reviewed and approved within 2 days*	n/a****	2.7	3	3.8	3
New Single Family Permit applications average review by departments. Goal 1.5 Days ***					
Public Works/Engineering	n/a****	1.8	2	2.5	1.5
Planning/Development Services	n/a****	1.2	1	0.7	1.5
Planning	n/a****	1.5	2	3.1	1.5
Average Inspection Response time by division. Goal 1.1 Days **					
Public Works/Engineering	n/a****	1.4	1.1	1.2	1.1
Planning/Development Services	n/a****	1	1.1	1	1.1
Fire	n/a****	1.3	1.1	1.4	1.3
Planning	n/a****	1.7	1.1	2.2	1.5
% of Inspections performed within 48 hours. Goal 99%	n/a****	99.5	99	99.4	99
% of Inspections performed within 24 hours. Goal 95%	n/a****	98.2	97	97	95

Notes to Results Report: * Time from permit intake to approvals or correction notice send to client. ** The value of 1 is the date the inspection is requested. *** Time from permit intake to the completion of the department review. ****Data reporting changed to reflect more detailed information (New Online Permitting software allows for more refined reporting)

DIVISION SUMMARY

10440150 GEOGRAPHIC INFORMATION SERVICES

MISSION:

Maintain accurate and complete information of the City's infrastructure and legally mandated management zones and make that information available to support planning activities, public safety, the reporting required to comply with regulation, and the evaluation of the impact of changes in the built and regulatory environment.

DESCRIPTION:

The Division provides maps, analyses, and services in a support capacity for the public, the business community, other governmental agencies, City Council, City Boards and Commissions, and all departments within the City. A partial list of specific functions and activities include:

• Design, implementation, and maintenance of the Geographic Information System, especially as it relates to the various components of the City's infrastructure.

• Map and research resource for City Council, Planning Commission, the public, other City departments, and other divisions within the department.

• Providing online access to City maps and data for public consumption.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	3	3	3	3	3
Part-time Positions	1	1	1	1	1
Total Budgeted Positions	4	4	4	4	4

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 455,970	$ 465,544	$ 465,544	$ 465,544	$ 464,320
Supplies & Materials	$ 1,352	$ 5,800	$ 5,800	$ 5,800	$ 5,800
Services & Maintenance	$ 118,497	$ 127,283	$ 127,283	$ 127,283	$ 161,303
Internal Services	$ 21,347	$ 16,792	$ 16,792	$ 16,792	$ 9,931
Capital Equipment	$ -	$ 16,500	$ 16,500	$ 16,500	$ -
Subtotal	$ 597,166	$ 631,919	$ 631,919	$ 631,919	$ 641,354
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 597,166	$ 631,919	$ 631,919	$ 631,919	$ 641,354

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

GEOGRAPHIC INFORMATION SERVICES

GOALS:

- To maintain accurate and complete records of the land aspects of the City of Norman including physical improvements, legal entities, and administrative districts to support decision making and policy implementation.
- To respond swiftly and courteously to requests for information and provide quality service.
- To promote integration among databases that have a geographic component to improve the City's reporting and planning capacity.
- To improve access to GIS data from other offices throughout the City to expedite the retrieval of information and maximize its use.

OBJECTIVES:

- Reduce the time it takes to integrate ordinances, final plats, and as-builts into the database.
- Work with field personnel to improve the accuracy and completeness of GIS databases using GPS data collection.
- Produce all appropriate informational maps and reports as interactive web mapping applications.
- Provide support to facilitate the integration of databases, to reduce duplication of effort and promote efficiency.
- Provide GIS configuration and asset maintenance support to City software applications including: New World Public Safety, City View, Tyler EAM, and Advanced CIS Infinity.
- Improve access opportunities to digital GIS resources by providing data online and improving internal enterprise data infrastructure.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Update zoning database within 1 week of receipt of the ordinance by the division.	98%	100%	100%	100%	100%
Complete map requests for standard products within 2 days or by specified deadline.	100%	100%	100%	100%	100%
Complete all custom requests for data within 1 week or by specified deadline.	100%	100%	100%	100%	100%
Complete analysis and reports by assigned deadlines.	100%	100%	100%	100%	100%
Complete downloads and SDE layer updates, from GPS field collected data, on a weekly basis or by specified deadline.	100%	100%	100%	100%	100%
Review address issues from New World, City View or CIS within 2 days or by specified deadline.	100%	100%	100%	100%	100%

Notes to Results Report:
GIS – Geographic Information System
GPS - Global Positioning System

DIVISION SUMMARY

10440380 HISTORIC DISTRICT COMMISSION

MISSION:

The mission of the Historic District Commission is to safeguard the heritage of the City by preserving and regulating historic districts, which reflect elements of the City's cultural, social, political, and architectural history, as well as to promote the use of the historic districts for the culture, prosperity, education, and welfare of the people of the City and visitors to the City.

DESCRIPTION:

The Historic District Commission makes recommendations to the Planning Commission regarding the designation of historic districts within the City. The Historic District Commission reviews and approves or denies all applications for certificates of appropriateness concerning proposed exterior changes to structures located within the historic districts and develops guidelines to be used in such evaluations. The Commission also makes recommendations regarding the utilization of grants and budgetary appropriations that may be available to promote the preservation of historical, architectural, and archeological resources.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ 426	$ -	$ -	$ -	$ -
Services & Maintenance	$ 190	$ 2,644	$ 2,644	$ 2,644	$ 2,644
Internal Services	$ 328	$ 356	$ 356	$ 356	$ 641
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 944	$ 3,000	$ 3,000	$ 3,000	$ 3,285
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 944	$ 3,000	$ 3,000	$ 3,000	$ 3,285

DIVISION SUMMARY

10440181 PLANNING COMMISSION

MISSION:

The mission of the Planning Commission is to review land development applications, generally prepare plans for the systematic development and improvement of the City as a place of residence and business, and to make recommendations to City Council.

DESCRIPTION:

The Planning Commission holds public hearings on all proposed amendments to the City's comprehensive plan. It also makes recommendations to the City Council on all proposed rezoning applications and development proposals involving platting and subdivision of land. It reviews and recommends changes to the City's ordinances involving planning, zoning, building, and subdivision regulations, as well as specific items referred to the Commission by the City Council.

PERSONNEL:

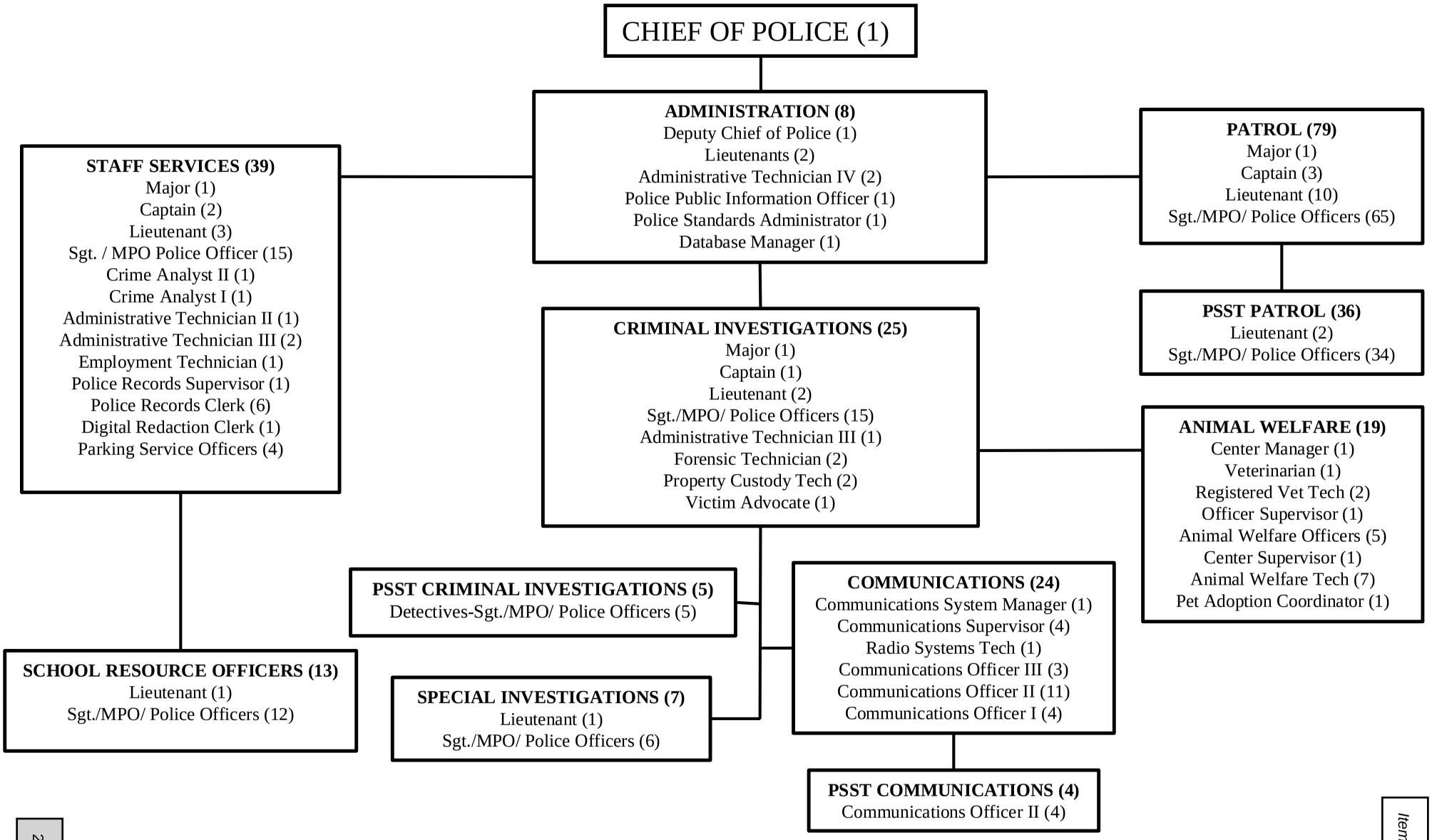
	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ 90	$ 90	$ 90	$ 90
Services & Maintenance	$ -	$ 257	$ 257	$ 257	$ 257
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ 347	$ 347	$ 347	$ 347
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ -	$ 347	$ 347	$ 347	$ 347

POLICE DEPARTMENT

260 EMPLOYEES



DEPARTMENT SUMMARY

TOTAL POLICE DEPARTMENT

MISSION:

Passionately serving our community through education, innovation, enforcement, and excellence in everything we do.

DESCRIPTION:

The Norman Police Department's primary function, in partnership with the community, is to protect life and property, and to understand and serve the needs of the City's residents, visitors, neighborhoods, and business community. To improve the quality of life of all persons by maintaining order, resolving problems, and providing leadership in a manner consistent with the law and reflective of shared community values.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	202	202	202	202	202
Part-time Positions	1	0	0	0	0
Total Budgeted Positions	203	202	202	202	202

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 26,144,706	$ 25,548,831	$ 25,484,241	$ 25,484,241	$ 25,745,142
Supplies & Materials	$ 1,114,327	$ 951,714	$ 959,114	$ 959,114	$ 927,170
Services & Maintenance	$ 1,826,193	$ 1,991,775	$ 2,060,680	$ 2,060,680	$ 2,022,278
Internal Services	$ 1,266,893	$ 1,421,702	$ 1,421,702	$ 1,421,702	$ 1,405,676
Capital Equipment	$ 1,309,153	$ 1,182,413	$ 1,196,987	$ 1,196,987	$ 624,822
Subtotal	$ 31,661,273	$ 31,096,435	$ 31,122,723	$ 31,122,723	$ 30,725,088
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Department Total	$ 31,661,273	$ 31,096,435	$ 31,122,723	$ 31,122,723	$ 30,725,088

DIVISION SUMMARY

10660310 ADMINISTRATION

MISSION:

Passionately serving our community through education, innovation, enforcement, and excellence in everything we do.

DESCRIPTION:

The Administration Division is responsible for effective oversight and support of all department operations and personnel in accordance with national, state, and local laws, standards, and requirements set forth by our community. The Administration Division is comprised of multiple elements including Public Information, Internal Affairs, and Police Standards. The Administration Division is responsible for communications with the city manager's office, department budgets, personnel matters, investigations into misconduct, external communications, department policy, Norman Community Advisory Board (NCAB), Police Data Initiative, and department annual reporting.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	9	9	9	9	9
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	9	9	9	9	9

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,366,070	$ 1,356,928	$ 1,356,928	$ 1,356,928	$ 1,407,169
Supplies & Materials	$ 38,633	$ 16,546	$ 16,546	$ 16,546	$ 15,341
Services & Maintenance	$ 134,798	$ 236,216	$ 236,216	$ 236,216	$ 242,832
Internal Services	$ 103,669	$ 92,626	$ 92,626	$ 92,626	$ 125,621
Capital Equipment	$ 95,699	$ 45,170	$ 45,170	$ 45,170	$ 13,500
Subtotal	$ 1,738,869	$ 1,747,486	$ 1,747,486	$ 1,747,486	$ 1,804,463
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,738,869	$ 1,747,486	$ 1,747,486	$ 1,747,486	$ 1,804,463

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

ADMINISTRATION

GOALS:

- Reduce Part A crimes by 2% before the end of December 2025
- Decrease incapacitating injury and fatal collisions by 5 percent from the prior year (2025)
- Implement a department-wide initiative to enhance operational efficiency, collaboration, and wellness by optimizing workflow processes, fostering open communication across all divisions, and promoting the physical, mental, and emotional well-being of our team. Through these efforts, we will strengthen our internal operations and improve the overall quality of service delivery to the community we serve.
- Establish and strengthen collaborative partnerships with local, regional, and state partners to comprehensively address community concerns related to homelessness, mental health, and drug abuse.

OBJECTIVES:

- Strengthen the department's ability to proactively reduce crime
- Strengthen traffic enforcement and conduct traffic education and information campaigns
- Enhance professional development, wellness and partnerships
- Enhance departmental capacity for vulnerable populations

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Provide exceptional service within budget	Within budget	Within budget	Within budget	Within budget	Within budget

DIVISION SUMMARY

10660270 ANIMAL WELFARE

MISSION:

The mission of Norman Animal Welfare is to encourage responsible pet ownership by promoting and protecting the health, safety, and welfare of the residents and pets of Norman through education, enforcement, and community partnership.

DESCRIPTION:

Norman Animal Welfare is comprised of three sections: Response, Facility, and Medical. Animal Welfare Officers (response) respond to citizen complaints, apprehend dangerous animals, confiscate and render aid to animals in need of care, pick up stray or deceased animals, handle loose livestock or nuisance wildlife, conduct animal cruelty investigations, and provide education to the public. Animal Welfare Facility staff provide customer service to citizens in-person, over the phone, or through electronic communication; conduct the intake of animals at the facility; conduct behavior evaluations; provide care to animals housed at the facility; maintain and clean the facility; provide education to the public; and work towards positive animal outcomes through transfer, foster, and adoption. The Medical Section provides medical evaluation and treatment of animals in our care; spay neuter services; and provides procedural guidance regarding care of animals in our custody.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	19	19	19	19	19
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	19	19	19	19	19

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,597,987	$ 1,619,572	$ 1,619,572	$ 1,619,572	$ 1,623,215
Supplies & Materials	$ 238,326	$ 228,980	$ 228,980	$ 228,980	$ 223,125
Services & Maintenance	$ 130,220	$ 153,205	$ 156,420	$ 156,420	$ 150,682
Internal Services	$ 135,062	$ 160,927	$ 160,927	$ 160,927	$ 132,181
Capital Equipment	$ 138,433	$ 76,383	$ 83,883	$ 83,883	$ 120,847
Subtotal	$ 2,240,029	$ 2,239,067	$ 2,249,782	$ 2,249,782	$ 2,250,050
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 2,240,029	$ 2,239,067	$ 2,249,782	$ 2,249,782	$ 2,250,050

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

ANIMAL WELFARE

GOALS:

- Establish and strengthen partnerships with outside entities to provide quality of life to the animals in our care.

OBJECTIVES:

- Provide ongoing information sharing and public education opportunities.
- Maintain 90% or greater live-release rate for Animal Welfare Division.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Intakes-Strays (cats and dogs)	2,591	2,264	2,500	2,500	2,600
Intakes-owner relinquishments	368	514	600	600	400
Total intakes of all animals	2,959	2,778	3,100	3,100	3,500
Outcomes-adoptions	1,769	1,758	1,850	1,850	1,900
Outcomes-Animals returned to Owner	483	515	650	650	675
Live Release Rate * Based on calendar years	93%	93%	93%	93%	94%
Presentations	12	10	15	15	12
Volunteer Hours	6,062	6,062	6,500	6,500	6,500

DIVISION SUMMARY

10660321 CRIMINAL INVESTIGATIONS

MISSION:

It is the mission of the Norman Police Department Criminal Investigations Division to provide appropriate assistance to victims of crimes, conduct thorough investigations into reported criminal offenses, seek facts, and when appropriate, submit charges and assist in the successful prosecution of offenders.

DESCRIPTION:

The Criminal Investigations Division is comprised of two sections. The Investigative Section primarily investigates crimes related to persons and property related offences, including Part I crimes, crimes against children, domestic abuse, burglaries, stolen vehicles, fraud, and many other criminal offenses. The Forensic Services and Property Section supports the department through property storage, evidence processing, and video analysis operations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	25	25	25	25	25
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	25	25	25	25	25

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 3,541,476	$ 3,636,709	$ 3,572,119	$ 3,572,119	$ 3,541,175
Supplies & Materials	$ 43,823	$ 52,870	$ 54,370	$ 54,370	$ 40,494
Services & Maintenance	$ 124,795	$ 104,302	$ 168,892	$ 168,892	$ 123,855
Internal Services	$ 110,532	$ 113,251	$ 113,251	$ 113,251	$ 126,522
Capital Equipment	$ 154,378	$ 88,908	$ 88,908	$ 88,908	$ 87,250
Subtotal	$ 3,975,004	$ 3,996,040	$ 3,997,540	$ 3,997,540	$ 3,919,296
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 3,975,004	$ 3,996,040	$ 3,997,540	$ 3,997,540	$ 3,919,296

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

CRIMINAL INVESTIGATIONS

GOALS:

- Reduce Part A crimes by 2% before the end of December 2025
- Decrease incapacitating and fatality collisions by 5% from the prior year (2025)
- Implement a department-wide initiative to enhance operational efficiency, collaboration, and wellness by optimizing workflow processes, fostering open communication across all divisions, and promoting the physical, mental, and emotional well-being of our team. Through these efforts, we will strengthen our internal operations and improve the overall quality of service delivery to the community we serve.
- Establish and strengthen collaborative partnerships with local, regional, and state partners to comprehensively address community concerns related to homelessness, mental health, and drug abuse

OBJECTIVES:

- Identify and remove barriers associated with victim support and advocacy.
- Install and foster the belief that every call and every action matter among all employees.
- Identify and refer community members with recurring need for assistance to resources.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

PEFORMANCE INDICATORS:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
Investigators	17	18	18	18	18
Cases closed by arrest	135	105	150	116	150
C.O.P. Follow-up	296	109	100	144	150
Cases Investigated	1,660	566	1,500	414	700
Deactivated Due to low staffing	255	321	350	326	300

Notes to Results Report:
COP-Community Oriented

DIVISION SUMMARY

10660139 EMERGENCY COMMUNICATIONS

MISSION:

The mission of the Emergency Communications division is to maintain and enhance the quality of life in Norman by handling 911 and other calls for service; dispatch appropriate emergency services in a prompt, courteous and professional manner, thereby protecting lives and property while providing accurate information in our responses.

DESCRIPTION:

The Emergency Communications division provides 24/7 services to internal and external customers. External customers include the public, other non-public safety agencies and other public safety agencies. Internal customers include the Norman Police Department, Norman Fire Department, EMSStat Emergency Medical Services, Little Axe Fire Department, and Norman Animal Welfare. The Emergency Communications Division is responsible for the maintenance and operations of the citywide radio systems, used across many city departments and partnering jurisdictions. Additionally, the division is responsible for the continued development and operations of the new Norman Emergency Communications and Operations Center.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	24	24	24	24	24
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	24	24	24	24	24

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 2,414,531	$ 2,196,460	$ 2,196,460	$ 2,196,460	$ 2,205,570
Supplies & Materials	$ 94,947	$ 50,496	$ 50,496	$ 50,496	$ 51,669
Services & Maintenance	$ 610,781	$ 682,888	$ 682,888	$ 682,888	$ 675,141
Internal Services	$ 90,726	$ 99,289	$ 99,289	$ 99,289	$ 139,586
Capital Equipment	$ 24,465	$ 9,750	$ 16,824	$ 16,824	$ 27,750
Subtotal	$ 3,235,450	$ 3,038,883	$ 3,045,957	$ 3,045,957	$ 3,099,716
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Fund Total	$ 3,235,450	$ 3,038,883	$ 3,045,957	$ 3,045,957	$ 3,099,716

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

EMERGENCY COMMUNICATIONS

GOALS:

- Reduce Part A crimes by 2% from prior year
- Decrease incapacitating and fatality collisions by 5% from prior year
- Implement a department-wide initiative to enhance operational efficiency, collaboration, and wellness by optimizing workflow processes, fostering open communication across all divisions, and promoting the physical, mental, and emotional well-being of our team. Through these efforts, we will strengthen our internal operations and improve the overall quality of service delivery to the community we serve.
- Establish and strengthen collaborative partnerships with local, regional, and state partners to comprehensively address community concerns related to homelessness, mental health, and drug abuse.

OBJECTIVES:

- Develop a plan to provide interoperability solutions to allow for communication with neighboring agencies
- Recruit and retain quality Communications Officers, turnover rate <10%
- Limit time to dispatch to < 60 seconds on 90% of all Fire/EMS and priority police calls
- Limit 911 answer time to < 10 seconds
- In conjunction with ACOG, implement regional Next Generation 911 (NG911) system
- Limit Administrative call queue time average to < 10 seconds
- Train all Dispatchers in CIT awareness or higher

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Interoperability solutions	75%	75%	75%	75%	100%
Dispatchers with CIT Training	100%	75%	80%	60%	100%
NG911	50%	50%	50%	75%	100%
Call Queue Time in seconds	14	14	9	13	10
911 Answer Time	80%	80%	95%	85%	90%
Time to dispatch	1:26.8	1:38	:59	1:30	1:20
Employee Retention	90%	90%	90%	90%	90%

A new radio code issue has been identified, required use to reprogram every public safety radio again, with current radio tech staffing this has proven extremely difficult. Still in discussions with the state to resume work on ISSI to OKWIN. Of the 2 CIT instructors, one retired and one was demoted out of training. Working on new instructor training, have identified other means of certification.

DIVISION SUMMARY

10660322 PATROL

MISSION:

The mission of the Patrol Division is to provide immediate response and stability to emergency situations, investigate criminal activities, develop community partnerships, and proactively identify and resolve public safety concerns of our community.

DESCRIPTION:

The Patrol Division is comprised of three Patrol Sections. The division provides around the clock response to emergency calls for assistance, provides directed proactive patrols, detains and arrests suspects who have warrants or have violated laws, provide initial investigations of criminal matters, investigate traffic collisions, and enforce traffic laws. The division uses a community policing approach to develop community partnerships intended to build community trust, improve accountability, and identify and resolve concerns of the community.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	79	79	79	79	79
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	79	79	79	79	79

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 11,428,683	$ 11,170,391	$ 11,170,391	$ 11,170,391	$ 11,167,242
Supplies & Materials	$ 321,574	$ 303,012	$ 303,012	$ 303,012	$ 268,065
Services & Maintenance	$ 265,730	$ 240,086	$ 240,086	$ 240,086	$ 244,086
Internal Services	$ 574,150	$ 663,177	$ 663,177	$ 663,177	$ 590,828
Capital Equipment	$ 383,884	$ 569,214	$ 569,214	$ 569,214	$ 168,750
Subtotal	$ 12,974,020	$ 12,945,880	$ 12,945,880	$ 12,945,880	$ 12,438,971
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 12,974,020	$ 12,945,880	$ 12,945,880	$ 12,945,880	$ 12,438,971

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

PATROL

GOALS:

- Reduce Part A crimes by 2% from previous year
- Decrease incapacitating and fatality collisions by 5% from the prior year
- Implement a department-wide initiative to enhance operational efficiency, collaboration, and wellness by optimizing workflow processes, fostering open communication across all divisions, and promoting the physical, mental, and emotional well-being of our team. Through these efforts, we will strengthen our internal operations and improve the overall quality of service delivery to the community we serve.
- Establish and strengthen collaborative partnerships with local, regional, and state partners to comprehensively address community concerns related to homelessness, mental health, and drug abuse

OBJECTIVES:

- Partner with the Pace Unit to identify and apprehend individuals involved in criminal activity
- Reduce DA's Office request for follow-ups by 10%
- Conduct thorough crime scene investigations whenever possible
- Enhance Roadway Safety Through Enforcement
- Utilize department data to coordinate top 5 high accident enforcement areas and see a reduction of collisions as compared to 2025
- Send 10 patrol officers to CIT training during 2026
- Equip all officers with updated resource guides/referral cards to distribute to individuals on calls for service
- Utilize the department issued PCD to enhance operational efficiency as well as wellness through the use of the appropriate application

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Calls for service	93,148	95,534	96,000	96,000	97,500
Case reports taken	12,248	11,888	12,500	11,500	12,500
Traffic Contacts (citations/warnings)	30,102	34,540	35,000	35,000	37,500
Collisions investigated	2,221	2,183	2,150	2,200	2,150
Arrests made	5,184	4,880	4,700	4,650	4,800

DIVISION SUMMARY

10660230 SPECIAL INVESTIGATIONS

MISSION:

The mission of the Norman Police Department Special Investigations Division is to conduct complex and lengthy investigations requiring specialty tactics and resources with the goal of providing appropriate assistance to victims of crimes; conduct thorough investigations into reported criminal offenses; seek facts and when appropriate, submit charges; and assist in the successful prosecution of offenders.

The Special Investigations Division provides the resources, personnel, and expertise to conduct complex, lengthy investigations including narcotics investigations, crimes against persons, and property crimes. In some cases, the division may provide support through advice, equipment, or undercover operations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	7	7	7	7	7
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	7	7	7	7	7

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,125,996	$ 1,139,465	$ 1,139,465	$ 1,139,465	$ 1,150,391
Supplies & Materials	$ 41,837	$ 38,542	$ 38,542	$ 38,542	$ 32,651
Services & Maintenance	$ 29,200	$ 39,158	$ 37,658	$ 37,658	$ 39,158
Internal Services	$ 65,819	$ 69,840	$ 69,840	$ 69,840	$ 68,035
Capital Equipment	$ 149,564	$ -	$ -	$ -	$ -
Subtotal	$ 1,412,415	$ 1,287,005	$ 1,285,505	$ 1,285,505	$ 1,290,235
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,412,415	$ 1,287,005	$ 1,285,505	$ 1,285,505	$ 1,290,235

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

SPECIAL INVESTIGATIONS

GOALS:

- Reduce Part A crimes by 2% from previous year.
- Decrease incapacitating and fatality collisions by 5% from prior year.
- Implement a department-wide initiative to enhance operational efficiency, collaboration, and wellness by optimizing workflow processes, fostering open communication across all divisions, and promoting the physical, mental, and emotional well-being of our team. Through these efforts, we will strengthen our internal operations and improve the overall quality of service delivery to the community we serve.
- Establish and strengthen collaborative partnerships with local, regional, and state partners to comprehensively address community concerns related to homelessness, mental health, and drug abuse

OBJECTIVES:

- Identify and remove barriers associated with victim support and advocacy.
- Install and foster the belief that every call and every action matter among all employees.
- Identify and refer community members with recurring need for assistance to resources.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Investigators	4	4	6	5	4
Number of investigations closed	84	25	85	24	30
Persons arrested	74	72	85	81	85
Search warrants	85	80	85	112	100

DIVISION SUMMARY

10660115 STAFF SERVICES

MISSION:

The mission of the Staff Services Division is to work with internal and external partners and the community in an effort to increase department efficiency, readiness and accountability through the development of processes intended to achieve our department's mission and vision.

DESCRIPTION:

The Staff Services Division consists of a multiple sections including employee recruitment and hiring, training and development, payroll, budgeting and purchasing, crime analysis, technology maintenance and growth, research and development, personnel management, strategic planning, equipment inventories, records retention and release, digital media redactions and release, and PBX operations. The division provides front line customer support through the Records Section and is responsible for receiving and processing the city phone operator functions during business hours. In addition, the division includes Traffic, Parking Services, and Community Outreach Sections as well as the Problem Resolution Section. These elements of the division are focused on creating proactive, long term, root cause focused solutions to our community's social harms. The division provides extensive community outreach and crime prevention programs and partners with other community agencies in a unified effort to address concerns in our community.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	39	39	39	39	39
Part-time Positions	1	0	0	0	0
Total Budgeted Positions	40	39	39	39	39

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 4,669,964	$ 4,429,306	$ 4,429,306	$ 4,429,306	$ 4,650,380
Supplies & Materials	$ 335,188	$ 261,268	$ 267,168	$ 267,168	$ 295,825
Services & Maintenance	$ 530,670	$ 535,920	$ 538,520	$ 538,520	$ 546,524
Internal Services	$ 186,935	$ 222,591	$ 222,591	$ 222,591	$ 222,903
Capital Equipment	$ 362,730	$ 392,988	$ 392,988	$ 392,988	$ 206,725
Subtotal	$ 6,085,486	$ 5,842,073	$ 5,850,573	$ 5,850,573	$ 5,922,357
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 6,085,486	$ 5,842,073	$ 5,850,573	$ 5,850,573	$ 5,922,357

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

STAFF SERVICES

GOALS:

- Reduce Part A crimes by 2% from prior year
- Decrease incapacitating and fatality collisions by 5% from prior year
- Implement a department-wide initiative to enhance operational efficiency, collaboration, and wellness by optimizing workflow processes, fostering interdepartmental communication, and promoting the physical, mental, and emotional well-being of our team. Through these efforts we will strengthen our internal operations and improve the overall quality of service delivery to the community we serve.
- Establish and strengthen collaborative partnerships with local, regional, and state partners to comprehensively address community concerns related to homelessness, mental health, and drug abuse.

OBJECTIVES:

- Provide training, resources, and reliable systems to enhance the department's ability to investigate and deter criminal activity
- Strengthen prevention and awareness initiatives through community engagement and proactive strategies
- Deliver training, resources, and reliable systems that strengthen traffic enforcement and lower injury and fatal collision rates
- Improve professional development, streamline processes, and strengthen wellness initiatives across the department
- Foster collaboration and wellness through community engagement and interdivisional partnerships
- Equip the department with tools and training to respond effectively to issues of homelessness, mental health, and substance abuse
- Build partnerships and connect vulnerable populations with resources through outreach and engagement
- Promote roadway safety through education, collaboration, and targeted enforcement

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Total number of in-service training hours scheduled of commissioned personnel	30	30	30	30	30
Total number of firearms training sessions for commissioned officer	4	4	4	4	4
Officers qualified on firearms courses	100%	100%	100%	100%	100%
Officers completing annual mental health training	100%	100%	100%	100%	100%
Records Counter Contacts	9,760	9,511	9,500	9,800	10,000
Records Phone Contacts	8,732	8,181	8,100	8,500	8,600
Records Cases Managed	11,992	18,988	19,000	20,000	20,100
Records Released	6,308	7,252	7,300	7,500	7,700
Videos Processed	820	970	1,000	1,100	1,200

PUBLIC WORKS DEPARTMENT

124 EMPLOYEES

PUBLIC WORKS DIRECTOR (1)

Management Analyst (1)

FLEET (28)
Fleet Program Manager (1)
Administrative Technician III (2)
Fleet Service Writer (1)

EMERG. EQUIP/EQUIP. SUPPORT
Supervisor (1)
Emerg. Vehicle Tech Specialist (1)
Emerg. Vehicle Tech Mechanic II (1)
Maintenance Worker II (1)

FLEET REPAIR

LIGHT EQUIPMENT
Fleet Light Repair Supervisor (1)
Auto Service Technician (2)
Mechanic II (2)
Mechanic I (2)
Tire Repair Technician (1)

HEAVY EQUIPMENT
Fleet Heavy Repair Supervisor (1)
Mechanic II (3)
Mechanic I (2)
Field Service Mechanic II (1)
Auto Service Technician (2)

TRANSIT
Fleet Transit Repair Supervisor (1)
Transit Mechanic II (2)

STREETS (33)
Streets Program Manager (1)
Street Maintenance Supervisor (1)
Administrative Technician III (1)

STREET MAINTENANCE
Pavement Maint. Coordinator (1)

ASPHALT CREW
Crew Chief (1)
Heavy Equipment Operator (3)
Maintenance Worker II (3)
Maintenance Worker I (1)

CONCRETE CREW
Crew Chief (1)
Heavy Equipment Operator (1)
Maintenance Worker II (2)
Maintenance Worker I (1)

GENERAL PURPOSE CREW
Crew Chief (1)
Heavy Equipment Operator (1)
Maintenance Worker II (1)
Maintenance Worker I (1)

SURFACE MAINT. CREW
Crew Chief (1)
Heavy Equipment Operator (1)
Maintenance Worker II (1)
Maintenance Worker I (1)

ROADSIDE MAINT. CREW
Crew Chief (1)
Heavy Equipment Operator (3)
Maintenance Worker II (3)
Maintenance Worker I (1)

TRAFFIC CONTROL (20)
Transportation Engineer (1)
Capital Project Engineer (1)
Traffic Engineer (1)
Administrative Technician III (1)

SIGNING – STRIPING
PARKING METERS-STUDIES
Traffic Control Supervisor (1)
Crew Chief (1)
Traffic Technician (1)
Heavy Equipment Operator (1)
Maintenance Worker II (2)
Maintenance Worker I (2)
Traffic Sign Fabricator (1)

SIGNALIZATION
Traffic Signal Supervisor (1)
Traffic Signal Technician (5)
Traffic Line Locator (1)

TRANSIT & PARKING (3)
Transit & Parking Program Manager (1)
Transit Planner & Grants Specialist (1)
Administrative Technician III (1)

STORMWATER (20)
Stormwater Program Manager (1)
Administrative Technician III (1)

STORMWATER MAINTENANCE
Stormwater Supervisor (1)
Stormwater Inspector/Locator (1)

INFRASTRUCTURE MAINTENANCE
Crew Chief (1)
Heavy Equipment Operator (1)
Maintenance Worker II (1)
Maintenance Worker I (1)

CHANNEL MAINTENANCE
Crew Chief (1)
Heavy Equipment Operator (1)
Maintenance Worker II (2)
Maintenance Worker I (2)

STREET SWEEPING / CAMERA CREW
Crew Chief (1)
Maintenance Worker II (4)
Maintenance Worker I (1)

ENGINEERING (18)
City Engineer (1)
Administrative Technician III (1)

CAPITAL PROJECTS
Capital Project Engineer (4)

CONSTRUCTION
Construction Manager (1)
Utility Coordinator (1)
Construction Inspector (4)

DEVELOPMENT
Subdivision Develop. Manager (1)
Development Engineer (1)
Subdivision Develop. Coord. (1)

DESIGN AND SURVEY
Engineering Assistant (1)
City Surveyor (1)
Engineering Technician I (1)

DEPARTMENT SUMMARY

TOTAL PUBLIC WORKS

MISSION:

The mission of the Public Works Department is to provide exceptional transportation, stormwater/flood control and subdivision development services to the citizens of Norman.

DESCRIPTION:

The Public Works Department is organized into seven functional divisions: Administration, Engineering, Fleet, Streets, Stormwater, Traffic Control, and Transit & Parking. The Department provides transportation, stormwater/flood control and subdivision development services through the development review, construction, reconstruction, operation and maintenance of public infrastructure and public transit and parking services. It provides support to every City department through specification development, acquisition assistance and maintenance of the City fleet.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	109	109	109	109	109
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	109	109	109	109	109

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 10,176,597	$ 10,796,111	$ 10,769,711	$ 10,769,711	$ 10,829,628
Supplies & Materials	$ 4,211,251	$ 5,100,149	$ 5,028,038	$ 5,059,238	$ 4,760,005
Services & Maintenance	$ 3,052,327	$ 3,752,911	$ 3,795,891	$ 3,764,691	$ 3,686,505
Internal Services	$ 864,850	$ 997,014	$ 997,014	$ 997,014	$ 1,130,321
Capital Equipment	$ 538,938	$ 804,410	$ 804,410	$ 804,410	$ 2,321,192
Subtotal	$ 18,843,963	$ 21,450,595	$ 21,395,064	$ 21,395,064	$ 22,727,651
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Department Total	$ 18,843,963	$ 21,450,595	$ 21,395,064	$ 21,395,064	$ 22,727,651

DIVISION SUMMARY

10550201 ADMINISTRATION

MISSION:

The mission of the Administration Division is to provide management support to the Engineering, Fleet, Street, Stormwater, Traffic Control, and Transit & Parking Divisions.

DESCRIPTION:

The Administration Division is composed of the Director of Public Works and the Management Analyst.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	2
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	2	2	2	2	2

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 350,796	$ 360,444	$ 360,444	$ 360,444	$ 353,355
Supplies & Materials	$ 9,539	$ 4,767	$ 4,767	$ 4,767	$ 4,767
Services & Maintenance	$ 36,498	$ 63,263	$ 63,263	$ 63,263	$ 54,777
Internal Services	$ 37,291	$ 50,712	$ 50,712	$ 50,712	$ 42,867
Capital Equipment	$ 1,659	$ 4,500	$ 4,500	$ 4,500	$ -
Subtotal	$ 435,784	$ 483,686	$ 483,686	$ 483,686	$ 455,766
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 435,784	$ 483,686	$ 483,686	$ 483,686	$ 455,766

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

ADMINISTRATION

GOALS:

- Evaluate and identify present and future community needs, establish priorities, formulate long and short range public works plans. Research, develop and implement new strategies for innovative and improved service.
- Ensure all work is performed in conformance with appropriate standards and specifications and maintain an awareness of federal and state regulations as they apply to various areas within the Public Works Department.
- Establish goodwill and resolve/respond to various issues by attending meetings, and through correspondence with various County, State and Federal regulatory agencies, civic and business associations, representatives of the press, city officials, citizens, and other City Departments.
- Improve the appearance of the community through implementation of specific projects and programs.
- Administer the American Public Works Association (APWA) Accreditation Program with an eye toward "Continuous improvement".

OBJECTIVES:

- Coordinate major highway improvement projects with the Oklahoma Department of Transportation including Interstate 35, State Highway 9, turnpikes, 36th Avenue NW Bond Project, and Legacy Trail.
- Continue the process of compliance with EPA and ODEQ Phase II Stormwater regulations by assisting in the fulfillment of the requirements of the NPDES permit and assist in educating the community on the regulations including the Lake Thunderbird TMDL.
- Reduce traffic congestion/delay by monitoring and upgrading current Traffic Signal Timing Program, capital projects, TMC operation and other pro-active traffic system improvements.
- Retain the City beautification program started as a litter control program including a right-of-way mowing and edging program through contract services and enhanced street sweeping operations.
- Enhance City's stormwater management and flood control programs through the successful implementation of the Stormwater Master Plan and updates and enforcement of the City's Floodplain Ordinance.
- Assist the community in its desire to improve appearance and appeal of the University of Oklahoma including the implementation of a citywide Wayfinding Program.
- Implement the City's updated Comprehensive Transportation Plan.
- Implement 2012 $89.5 million G.O. Bond Program including eight (8) major Transportation projects.
- Implement the City's adopted Alternative Fuel Program including enhancement of the City's Compressed Natural Gas (CNG) Fueling Facility and Vehicle Conversion Program.
- Implement the City's adopted Alternative Fuel Program including enhancement of the City's Compressed Natural Gas (CNG) Fueling Facility and Vehicle Conversion Program.
- Implement the 2026-2031 Street Maintenance Bond Program valued at $35 million.
- Serve as the City's liaison to the Association of Central Oklahoma Governments (ACOG) for all transportation issues including acquisition of up to $10 million in federal grants per year for local projects in Norman.
- Serve as a key member of the City's Response and Recovery Team for all weather disasters in Norman, particularly in the repair of damaged public infrastructure and the removal of debris.
- Maintain over 800 miles of public streets in Norman.
- Coordinate the land development, platting and building permit applications for hundreds of new residential, commercial and industrial properties each year.
- Maintain the City's fleet of over 900 vehicle and equipment items to the satisfaction of our customers who are made up of other City department personnel.
- Implement 2019 $139 million Transportation Bond Program including nineteen (19) projects
- Manage the City's Public Transportation (Bus) System, EMBARK Norman
- Manage the City's Public Parking Program.

PERFORMANCE MEASUREMENTS - RESULTS REPORT

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Highway projects completed	60%	60%	60%	80%	60%
Implement Stormwater Master Plan	50%	70%	75%	60%	65%
Implementation of Wayfinding Plan	50%	75%	90%	90%	95%
Implementation of 2012 Bond Program	90%	90%	90%	90%	100%
Implementation of 2019 Transportation Bond Program	15%	20%	27%	20%	30%
Completion of 2021-2026 Street Maintenance Bond Program	n/a	10%	20%	25%	30%
Implementation 2014 Comprehensive Transportation Plan (CTP)	n/a	n/a	n/a	n/a	20%

Notes to Results Report: Stormwater Master Plan and Comprehensive Transportation Plan updated in FY26.

DIVISION SUMMARY

10550210 ENGINEERING

MISSION:

The mission of the Engineering Division is to provide prompt, courteous, skillful, and conscientious service to the citizens of Norman concerning transportation and development services.

DESCRIPTION:

The Engineering Division provides technical and management support for development, infrastructure and construction. Proposed public and private improvements, including platting and infrastructure design, within the City are administered and technically reviewed by Engineering staff. Roadway Capital Projects are administered within the division including design, acquiring right of way, utility relocation and construction of the improvements. The division is also responsible for construction inspection services for new infrastructure constructed as a part of new developments or capital projects.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	13	13	13	13	13
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	13	13	13	13	13

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,270,505	$ 1,419,755	$ 1,411,355	$ 1,411,355	$ 1,423,366
Supplies & Materials	$ 23,492	$ 19,303	$ 19,903	$ 19,903	$ 15,975
Services & Maintenance	$ 31,521	$ 52,299	$ 60,099	$ 60,099	$ 52,208
Internal Services	$ 60,167	$ 63,616	$ 63,616	$ 63,616	$ 53,665
Capital Equipment	$ -	$ 75,587	$ 75,587	$ 75,587	$ 90,360
Subtotal	$ 1,385,686	$ 1,630,560	$ 1,630,560	$ 1,630,560	$ 1,635,574
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,385,686	$ 1,630,560	$ 1,630,560	$ 1,630,560	$ 1,635,574

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

ENGINEERING

GOALS:

- Respond to requests for information in a prompt, courteous manner.
- Manage projects efficiently and professionally.
- Provide other City Departments / Divisions with prompt, quality service.

OBJECTIVES:

- Respond to citizen complaints and regulatory agencies in a courteous, professional and timely manner.
- Perform more in-house designs of capital improvements, instead of using consulting engineers.
- Build and inspect construction projects in strict accordance with the plans and specifications.
- Complete construction projects on time and within budget.
- Investigate issues in the public Right-of-Way promptly.
- Provide technical advice to other City Departments / Divisions.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Complete projects within 15% of the original budget, 80% of the time	75%	75%	80%	75%	75%
Complete projects on time, 75% of the time	85%	85%	80%	80%	80%
Keep engineering, staking and quality control costs to less than 15% of the construction costs, 90% of the time	95%	95%	90%	95%	95%
Addresses will be assigned within 5 working days, 70% of the time	100%	100%	95%	100%	95%
Lot line adjustments will be completed within 5 working days, 70% of the time	90%	90%	85%	90%	90%
Public requests for information will be provided within 2 hours, 70% of the time	95%	85%	90%	85%	85%
Will inspect all active projects once a day, 90% of the time	100%	95%	95%	95%	95%
Prepare development punch list within 1 day of the final inspection, 90% of the time	95%	95%	95%	90%	90%
Will comply with the project plans and specifications, 100% of the time	100%	100%	100%	100%	100%
The review of residential building permits will be completed within 3 working days, 75% of the time	90%	95%	95%	95%	95%
2012 Transportation Bond Program	90%	90%	90%	90%	95%
2019 Transportation Bond Program	15%	20%	27%	25%	30%
The review of commercial building permits will be completed within 7 working days, 75% of the time	90%	90%	90%	90%	90%

DIVISION SUMMARY

10550170 FLEET ADMINISTRATION

MISSION:

The mission of the Public Works Fleet Administration Division is to provide safe, economical, state-of-the-art, environmentally friendly transportation and service to allow departments to fulfill their official duties and to enhance citizen mobility, accessibility, and transportation choices that are safe, economical, and reliable.

DESCRIPTION:

There are 31 employees within the Fleet Administration and Repair Divisions. The Public Works Fleet Administration Division ensures the City's Public Compressed Natural Gas (CNG) Fueling Facility and Public Electric Vehicle (EV) Chargers remain open to the public 24 hours a day. Fleet Administration uses a Fleet Management Information Software program to ensure accurate mechanic productivity, repair types, work orders, parts issued, inventory, fuel, and equipment replacement needs are posted. FuelMaster is a fuel management system used by the Fleet Division to track usage of compressed natural gas (CNG), unleaded, and diesel. FuelMaster allows the Fleet Division to report accurate usage of CNG from the public and private sector to the Internal Revenue Division for tax purposes. The Fleet Division provides the administrative, logistical, and mechanical support to all City departments who operate City owned equipment/vehicles. Fleet staff is responsible for establishing citywide budget figures based on a three (3) year average usage for the coming fiscal year with regards to the internal fuel, parts, and sublet accounts. Fleet Administrative staff establishes capital funds by awarding bids and/or using state contracts relating to the acquisition of new equipment/vehicles. The Equipment Support Supervisor and one Light Equipment Technician are responsible for the daily maintenance and the periodic repair of the City of Norman's CNG Fueling Facility. After-hours emergency repairs and monitoring is supported by a third-party contractor.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	4	4	4	4	4
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	4	4	4	4	4

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 509,878	$ 537,586	$ 526,786	$ 526,786	$ 522,970
Supplies & Materials	$ 8,498	$ 11,416	$ 8,416	$ 8,416	$ 8,030
Services & Maintenance	$ 142,029	$ 118,270	$ 132,070	$ 132,070	$ 187,751
Internal Services	$ 6,840	$ 7,932	$ 7,932	$ 7,932	$ 33,457
Capital Equipment	$ 2,188	$ -	$ -	$ -	$ 236,257
Subtotal	$ 669,433	$ 675,204	$ 675,204	$ 675,204	$ 988,465
Division Total	$ 669,433	$ 675,204	$ 675,204	$ 675,204	$ 988,465

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

FLEET ADMINISTRATION

GOALS:

- Provide support services to all City divisions and the public.
- Provide support services to all Norman citizens.
- Provide timely Preventive Maintenance.
- Web access to status of vehicle repair.
- Right-size the organization for long term sustainability.
- Fuel management and regulatory compliance.
- Pilot/demo/evaluate new vehicle and equipment technologies.
- Create a department culture that fosters and promotes teamwork.
- Strive to present a more professional appearance and attitude.

OBJECTIVES:

- To increase the awareness of the City's personnel in the need to support the Preventative Maintenance Service Program for vehicles/equipment to ensure safety standards are continually met, liabilities are reduced, and an overall reduction in maintenance costs can be achieved.
- Purchase vehicles and equipment following the guidelines of the City's Alternative Fuel Program.
- Work with City divisions to obtain equipment and vehicles that will be utilized to their maximum potential and remove obsolete, under-utilized equipment and vehicles from inventory.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Preventive maintenance program					
(missed or late services)	334	353	330	345	375
(completed services)	2,923	3,595	3,700	3,653	3,750
Capital Equipment/Vehicle Outlay					
General Fund (excluding	$4,052,692	$2,040,876	$3,026,300	$1,541,064	$2,200,000
PSST Fund	$188,400	$359,720	$2,285,000	$1,541,064	$1,959,133
Water/WRF Utility Funds	$334,335	$122,800	$1,094,191	$1,124,191	$1,784,309
Sanitation Fund	$4,966,464	$2,595,005	$2,160,400	$2,160,400	$1,967,910
Public Transportation Fund	$506,164	$506,164	$2,530,450	$2,490,144	$402,410
Vehicle Replacement Report:					
No. of requests received for replacement					
General Fund (excluding Westwood)	128	93	75	33	75
PSST Fund	11	13	21	6	18
Water/WRF Utility Funds	17	20	7	5	43
Sanitation Fund	19	14	5	5	11
Public Transportation Fund	9	4	4	4	2
Fixed Routes	5	3	3	3	0
Paratransit	4	1	1	1	2

PERFORMANCE MEASUREMENTS - RESULTS REPORT (continued)

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
No. of requests approved for replacement					
General Fund (excluding Westwood)	53	30	33	39	47
PSST Fund	4	3	6	3	21
Water/WRF Utility Funds	6	6	3	8	19
Sanitation Fund	17	7	4	5	4
Public Transportation Fund	1	4	4	0	2
No. of requests deferred for replacement					
General Fund (excluding	75	63	42	0	28
PSST Fund	7	10	15	3	0
Water/WRF Utility Funds	11	14	4	0	11
Sanitation Fund	2	7	1	0	2
Public Transportation Fund	8	0	0	4	0
Fuel Report:					
Diesel / gallons dispensed	240,770	243,610	284,307	298,385	364,656
Unleaded gasoline / gallons dispensed	241,561	237,535	282,313	313,893	379,541
Compressed natural gas dispensed	396,848	311,634	350,000	360,193	374,400
Compressed natural gas sold to public:					
Gallons	36,267	16,490	22,300	24,130	26,909
Sales	$76,131	$32,804	$46,830	$50,673	$56,509

Notes to Results Report:

Preventive Maintenance Program: This program is designed with the intent to "prevent" major repairs before they happen. Vehicles/equipment are scheduled on a routine basis, specifically every 4,000 miles (250 hours for those with meters) or every 6 months whichever comes first. With the cleaner burning fuel on our CNG Vehicles, they are scheduled on a routine basis, specifically every 7,500 miles (500 hours for those with meters) or once a year, whichever comes first. Public Transportation fixed route and paratransit vehicles are scheduled on a routine basis, specifically every 5000 miles. With the cleaner burning fuel on our CNG vehicles, they are scheduled on a routine basis of once a year.

Capital Equipment/Vehicle outlay: The Fleet Division uses the Oklahoma State Contract, where applicable, as one of its main tools in purchasing cars, police vehicles, pickup trucks, and large chassis which helps keep the initial investment lower**.**

Vehicle Replacement Analysis: Available through the Fleet Management Information System (FMIS) Program used by the Fleet Division, this report identifies units that are in need of replacement before maintenance costs exceed the value of a replacement. AssetWorks automatically calculates equipment replacement needs based on age, usage, and maintenance dollars spent.

Support of City Policies: The Fleet Division supports and aids in drafting policies that prohibit unskilled and untrained employees from performing repairs and/or modifications to City vehicles and equipment.

DIVISION SUMMARY

10550175 FLEET CNG STATION

MISSION:

To provide Norman citizens and city departments with compressed natural gas 24 hours a day seven days a week.

DESCRIPTION:

The Compressed Natural Gas (CNG) Station is a fueling facility for the City's fleet and the public. Fleet tracks CNG usage of the public and City's fleet while maintaining the fueling facility with repairs and maintenance ensuring it is open to the public 24 hours a day. Track usage of compressed natural gas (CNG) and report bi-weekly usage of CNG from the public and private sector to the Internal Revenue Service and the Oklahoma Tax Commission and payment of motor fuel taxes collected. The approximate annual through-put of CNG gallons is 374,358.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 69,464	$ 77,279	$ 77,279	$ 77,279	$ 75,197
Supplies & Materials	$ 226,484	$ 198,109	$ 199,136	$ 199,136	$ 167,143
Services & Maintenance	$ 91,652	$ 64,827	$ 100,227	$ 100,227	$ 68,968
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ 3,091	$ -	$ -	$ -	$ -
Subtotal	$ 390,690	$ 340,215	$ 376,642	$ 376,642	$ 311,308
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 390,690	$ 340,215	$ 376,642	$ 376,642	$ 311,308

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

FLEET CNG STATION

GOALS:

To provide City of Norman citizens and City departments with compressed natural gas (CNG), and to provide consistent and reliable service 24 hours a day, 7 days a week.

OBJECTIVES:

Deliver the highest level of customer service, conduct all department business in an ethical and timely manner, and always take a proactive rather than reactive approach to identify problems or issues and initiate corrective action immediately.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Number of CNG Transactions	8,309	3,391	8,500	3,502	6,500
Number of CNG gallons	396,848	311,634	312,545	360,193	374,400

DIVISION SUMMARY

10550173 FLEET FUEL & PARTS INVENTORY

MISSION:

The mission of the Fleet Division is to support the City departments and agencies in the delivery of municipal services by ensuring that the City vehicles (949) and other automotive-related equipment are available, dependable, and safe to operate. Supply the City vehicles and equipment with reliable fuel, including CNG, unleaded, and diesel.

DESCRIPTION:

This division accounts for all the fuel and parts inventory for City vehicles and equipment. The Fleet Division oversees the annual fuel usage of all City Departments totaling 904,732 gallons of diesel, unleaded, and CNG annually.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ 2,535,047	$ 3,443,284	$ 3,400,857	$ 3,400,857	$ 3,188,891
Services & Maintenance	$ 473,267	$ 579,184	$ 565,184	$ 565,184	$ 568,975
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ 4,778	$ -	$ -	$ -	$ -
Subtotal	$ 3,013,091	$ 4,022,468	$ 3,966,041	$ 3,966,041	$ 3,757,866
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 3,013,091	$ 4,022,468	$ 3,966,041	$ 3,966,041	$ 3,757,866

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

FLEET FUEL & PARTS INVENTORY

GOALS:

- Provide 90% of the non-consumable parts requirements on demand and 95% of the parts requirements within two (2) business hours of demand.
- Provide 24/7 access for unleaded, diesel, and compressed natural gas motor fuels for all City Departments.

MISSION:

Deliver the highest level of customer service, conduct all department business in an ethical and timely manner, and always take a proactive rather than reactive approach to identify problems or issues and initiate corrective action immediately.

PERFORMANCE MEASUREMENTS - RESULTS REPORT

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Non-consumable parts: On-Demand	>90%	>90%	>90%	>90%	>90%
Within 2 business hours	>95%	>95%	>85%	>85%	>85%
Citywide Gallons Used	879,180	678,613	1,170,729	408,830	744,197

DIVISION SUMMARY

10550171 FLEET AUTOMOTIVE/LIGHT EQUIPMENT REPAIR

MISSION:

The mission of the Fleet Light Repair Shop is to support the City Departments and agencies in the delivery of municipal services by ensuring that City vehicles and other light equipment are available, dependable, and safe to operate in a timely manner.

DESCRIPTION:

The Fleet Light Repair Shop consists of one Shop Supervisor and seven Technicians: two Mechanic II's, two Mechanic I's, two Auto Service Technicians, and one Tire Technician. These eight Fleet employees are responsible for the maintenance and repair of the City's light equipment and vehicles and trailers less than 16,000 lbs. GVW(gross vehicle weight.) The Fleet Automotive/Light Equipment Shop has maintained the Automotive Service of Excellence (ASE) Blue Seal Program since October 2008. This achievement is due to having 75% or more technicians ASE certified in each area of service provided. The Shop Supervisor is responsible for prioritizing equipment repairs to ensure all departments have a safe and ample amount of equipment available at all times. Additionally, the Supervisor oversees the procurement of all Light Duty Equipment. They manages the day-to-day operations, which include approximately 550 assets. They ensures the division employees' health, welfare, and safety regarding personnel, equipment, shop, and environmental protection.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	8	8	8	8	8
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	8	8	8	8	8

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 519,050	$ 631,871	$ 631,871	$ 631,871	$ 713,551
Supplies & Materials	$ 39,865	$ 34,566	$ 30,096	$ 30,096	$ 48,125
Services & Maintenance	$ 28,936	$ 31,819	$ 36,289	$ 36,289	$ 33,172
Internal Services	$ 57,269	$ 74,566	$ 74,566	$ 74,566	$ 89,312
Capital Equipment	$ 35,809	$ 10,000	$ 10,000	$ 10,000	$ -
Subtotal	$ 680,929	$ 782,822	$ 782,822	$ 782,822	$ 884,160
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 680,929	$ 782,822	$ 782,822	$ 782,822	$ 884,160

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

FLEET AUTOMOTIVE/LIGHT EQUIPMENT REPAIR

GOALS:

- Provide safe and reliable repairs to all Divisions that the Fleet Light Equipment Repair Services represents.
- Maintain the ASE Blue Seal of Excellence Program and keep the Fleet facility ASE certified.
- Provide outsourcing for repairs not provided in-house for vehicles and equipment.
- Deliver the highest level of customer service.
- Complete 80% of repairs in 24 hours and 90% of repairs in 48 hours.
- Provide 85% on demand for non-consumables; 90% of parts requirements will be available within 4 business hours; 98% on demand of repair parts designated as preventative maintenance requirements.
- Productivity goal of 72% or above.
- Provide technician training that covers the latest technological advances for the City's equipment.
- 95% overall equipment availability at any given time.

OBJECTIVES:

- Deliver the highest level of customer service.
- Conduct all Department business in an ethical and timely manner.
- Always take a proactive rather than reactive approach to identify problems or issues and initiate corrective action immediately.
- Increase the awareness of the City's personnel in the need to support the Preventive Maintenance Service program for vehicles and equipment so that safety standards are continually met, liabilities are reduced, and an overall reduction in repair costs can be achieved.
- Benchmark repairs with industry standards.
- Keep come-back repairs to a minimum (<5%).

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Number of light duty units	580	576	605	580	584
Number of light duty CNG units	92	78	83	84	83
Yearly productive average (national average is 70%)	>72%	>72%	>72%	>72%	>72%
Benchmark vehicle repair standards (average exceeding industry standard)	>50%	>50%	>50%	>50%	>50%
Preventive Maintenance Program:					
(missed or late services)	237	212	300	275	280
(completed services)	2,150	970	2,600	1,310	1,500
Work orders completed	3,118	2,479	2,200	1,266	1,300
(# of scheduled repairs)	2,360	1,330	1,300	1,448	1,500
(# of unscheduled repairs)	968	938	880	802	815
# of Sublet Vendor Repairs	61	71	60	78	82

Notes to Results Report:
ASE – Automotive Service Excellence
CNG – Compressed Natural Gas

DIVISION SUMMARY

10550172 FLEET TRUCK/HEAVY EQUIPMENT REPAIR

MISSION:

The mission of the Fleet Heavy Repair Shop is to service and maintain the City's fleet of heavy equipment and class 5 through class 8 trucks and trailers. Fleet services and repairs these units in the shop as well as in the field when necessary.

DESCRIPTION:

The Fleet Heavy Repair Shop consists of one (1) Public Works Supervisor, one (1) Field Service Mechanic II, three (3) Mechanic II's, two (2) Mechanic I's, and two (2) Service Technicians. These nine (9) employees are tasked with the maintenance, repair, and procurement of the City of Norman's heavy equipment and class 5 through class 8 trucks and trailers. The Heavy Shop oversees approximately 300 assets which includes all refuse trucks and large equipment used to repair and maintain the Streets, Stormwater, Solid Waste Operations, and Line Maintenance divisions in the City of Norman. As well as all other departments in the City. The Fleet Heavy Equipment Shop has maintained the Automotive Service of Excellence (ASE) Blue Seal Program since October 2008. This is achieved by having 75% or more technicians ASE certified in each area of service provided.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	9	9	9	9	9
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	9	9	9	9	9

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 771,493	$ 829,936	$ 829,936	$ 829,936	$ 725,132
Supplies & Materials	$ 60,477	$ 51,011	$ 43,901	$ 43,901	$ 27,832
Services & Maintenance	$ 23,765	$ 19,937	$ 27,047	$ 27,047	$ 29,987
Internal Services	$ 21,460	$ 19,025	$ 19,025	$ 19,025	$ 17,769
Capital Equipment	$ 19,813	$ 35,000	$ 35,000	$ 35,000	$ 7,000
Subtotal	$ 897,008	$ 954,909	$ 954,909	$ 954,909	$ 807,720
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 897,008	$ 954,909	$ 954,909	$ 954,909	$ 807,720

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

FLEET REPAIR SERVICES – HEAVY DUTY

GOALS:

- Provide safe and reliable repairs to all Divisions that Heavy Truck/Equipment Repair Services represents.
- Maintain the ASE Blue Seal of Excellence Program and keep the Fleet facility ASE certified.
- Provide outsourcing for repairs not provided in-house for vehicles and equipment.
- Deliver the highest level of customer service.
- Complete 80% of repairs in 24 hours and 90% of repairs in 48 hours.
- Provide 85% on demand for non-consumables; 90% of parts requirements will be available within 4 business hours; 98% on demand of repair parts designated as preventative maintenance requirements.
- Productivity goal of 72% or above.
- 95% overall equipment availability at any given time.

OBJECTIVES:

- Deliver the highest level of customer service.
- Conduct all department business in an ethical and timely manner.
- Always take a proactive rather than reactive approach to identify problems or issues and initiate corrective action immediately.
- Increase the awareness of the City's personnel in the need to support the Preventive Maintenance Service program for vehicles and equipment so that safety standards are continually met, liabilities are reduced, and an overall reduction in
- Benchmark repairs with industry standards.
- Keep come-back repairs to a minimum (<5%).

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Heavy duty units	287	298	299	300	302
Heavy duty CNG vehicles	42	40	45	38	37
Yearly productive average (national standard avg is 70%)	>72%	>72%	>72%	>72%	>72%
Benchmark vehicle repair standards (avg exceeding industry standard)	>50%	>50%	>50%	>50%	>50%
Preventive Maintenance Program:					
(missed or late services)	72	63	60	65	58
(completed services)	516	556	585	560	600
Work orders completed	1,002	1,999	1,900	1,706	1,850
(# of scheduled repairs)	516	846	1200	604	854
(# of unscheduled repairs)	486	1,041	700	1,052	950
(# of sublet vendor repairs)	67	111	55	148	155

Notes to Results Report:
ASE – Automotive Service Excellence
CNG – Compressed Natural Gas

DIVISION SUMMARY

10550222 STORMWATER MAINTENANCE

MISSION:

The Stormwater Division is responsible for the protection of the health, safety, and welfare of the people of Norman through the regulation and maintenance of the City's municipal separate storm sewer system (MS4) and the administration of the floodplain permitting process.

DESCRIPTION:

The Stormwater Division maintains and improves the stormwater system. The Stormwater Division is responsible for the day to day operation as well as emergency repairs to help insure floodwaters move safely throughout the city. The Stormwater Division is responsible for administering the City's floodplain permitting process. Floodplain permitting efforts help ensure the welfare and protection from floodwaters of lives and property within the City as well as the protection of the City's natural water resources. Stormwater responds to citizen requests, drainage concerns, and the City of Norman Action Center notifications within a 24 hour period. Administers the floodplain permitting process, assists the Utilities Division of Environmental Services with compliance to state stormwater regulations, including the Phase II MS4 general permit and the Lake Thunderbird TMDL. The Stormwater Division performs erosion control and debris removal within publicly owned drainage ways, maintains approximately 102 miles of storm sewers and 2,271,548 square feet of open channels. Collaborates with the Public Works Street Division to maintain 80 bridges and 2,000 culverts located within public streets rights-of-way or public drainage easements and emergency disaster response related to flooding, winter storms, severe storms, and non-hazardous material chemical spills . The Stormwater Division conducts street sweeping on major arterial and collector streets and coordinates rural drainage improvement projects with Cleveland County.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	20	20	20	20	20
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	20	20	20	20	20

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,708,262	$ 1,850,130	$ 1,842,930	$ 1,842,930	$ 1,788,927
Supplies & Materials	$ 266,941	$ 286,403	$ 286,403	$ 286,403	$ 251,804
Services & Maintenance	$ 132,984	$ 173,842	$ 181,042	$ 181,042	$ 172,976
Internal Services	$ 203,967	$ 243,785	$ 243,785	$ 243,785	$ 268,137
Capital Equipment	$ 6,771	$ 77,787	$ 77,787	$ 77,787	$ 629,425
Subtotal	$ 2,318,925	$ 2,631,947	$ 2,631,947	$ 2,631,947	$ 3,111,269
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 2,318,925	$ 2,631,947	$ 2,631,947	$ 2,631,947	$ 3,111,269

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

STORMWATER MAINTENANCE

GOALS:

To manage and perform construction, maintenance, and inspections of the City of Norman's Municipal Separate Storm Sewer System (MS4), bridges, culverts, drainage channels, detention ponds, and surface waters for potential stormwater problems related to drainage and water quality. To manage stormwater pollution issues and flood damage control and respond to emergency situations. To aid in the Norman City Council Strategic Plan, vision, and goals, for a functional, attractive, and clean and green Norman.

OBJECTIVES:

- Investigate drainage problems promptly.
- Manage and provide response to citizen's maintenance requests and the City of Norman Action Center notifications within a twenty-four hour response time.
- Provide efficient storm sewer system maintenance.
- Maintain clean streets and limit the amount of pollutants that enter the storm sewer system by sweeping curb and gutter streets.
- Along with Division of Environmental Resilience and Sustainability, ensure compliance with state stormwater and floodplain regulations, including the Phase II MS4 general permit and the Lake Thunderbird TMDL.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Respond to stormwater complaints and drainage concerns within 24 hours	99%	99%	99%	99%	99%
Mechanically sweep 500 curb miles per month (6,000 annually)	74%	60%	85%	60%	85%
Inspect and clean 100% of the urban drainage inlets three times a year	105%	50%	65%	50%	65%
Mow 2,271,548 square-feet (52 acres) of open drainage ways, 6x per year	55%	65%	70%	65%	70%
Permit all floodplain activities as appropriate	100%	100%	95%	100%	95%
Identify and assess the condition of stormwater infrastructure. (4 map grids per month)	0%	40%	85%	5%	50%
Capture CCTV of stormwater infrastructure for inspections and diagnostics within 72 hours of request.	n/a	n/a	n/a	n/a	1
Respond to 100% of Okie calls within 72 hours of request.	100%	100%	100%	100%	100%

DIVISION SUMMARY

10550221 STREET MAINTENANCE

MISSION:

The Street Division is responsible for the management, maintenance and construction improvements of streets, alleys, bridges and their associated systems. Related activities include snow removal, ice control, and repairs to maintain roadway conditions within approved pavement management criteria. Street Maintenance exists to provide safe, well drained, durable streets, effective pavement management and responsive emergency services to all citizens of Norman and their visitors.

DESCRIPTION:

• Provide for the management, maintenance and construction of street, alleys and surface drainage systems.
• Respond to citizen requests.
• Maintenance of Portland cement concrete, asphalt pavement and aggregate surfaced rural roads and alleys.
• Provides maintenance and reconstruction/repair of the City's streets and roadways including roadside drainage, bridges and culverts.
• Provides emergency disaster response related to flood, winter storms, severe storms, and other non-storm related emergency responses.
• Mowing Rural and Urban rights-of-way.
• Apply vegetative chemical control to urban and rural rights-of-way.
• Provides snow removal and ice control for all identified urban and rural streets and coordinates with Cleveland County and ODOT for snow and ice control of rural roads and state highways respectively.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	33	33	33	33	33
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	33	33	33	33	33

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 2,928,497	$ 3,121,369	$ 3,121,369	$ 3,121,369	$ 3,112,949
Supplies & Materials	$ 678,494	$ 794,872	$ 763,672	$ 794,872	$ 796,313
Services & Maintenance	$ 156,212	$ 250,915	$ 282,115	$ 250,915	$ 310,299
Internal Services	$ 329,679	$ 377,045	$ 377,045	$ 377,045	$ 484,198
Capital Equipment	$ 43,925	$ 173,978	$ 173,978	$ 173,978	$ 656,840
Subtotal	$ 4,136,807	$ 4,718,179	$ 4,718,179	$ 4,718,179	$ 5,360,599
Division Total	$ 4,136,807	$ 4,718,179	$ 4,718,179	$ 4,718,179	$ 5,360,599

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

STREET MAINTENANCE

GOALS:

- To manage and perform maintenance and construction of streets, alleys, bridges, culverts.
- To manage and maintain urban and rural roadsides.
- To manage and perform snow/ice control and respond to emergency situations.
- Aid in the Norman City Council strategic plan, and goals, for a functional, attractive, and clean and green Norman.

OBJECTIVES:

- Manage and provide response to citizen's maintenance requests and the City of Norman Action Center notifications within a twenty-four hour response time.
- Provide safe and efficient transportation system.
- Weather damage response.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Respond to all Action Center requests within 24 hour period	429	429	400	400	400
Maintain up to 10 miles of asphalt roadway within capital program for given fiscal year	8	8	10	4	6
Maintain up to 2000 square yards of concrete roadway within capital program for given fiscal year	3,451.88	2,603.33	2,000	2,000	2,000
Mow rural and urban routes citywide 8 times per year	8	8	8	8	8
Debris removal - issue notice to proceed/task order within 48 hours of storm event	100%	100%	N/A	N/A	100%
Street maintenance bond program - contract all selected project categories for the bond within the same fiscal year	4	4	5	5	5
Bridge bond program - contract all selected projects for bond within the same fiscal year	0	0	2	2	2

DIVISION SUMMARY

10550223 TRAFFIC CONTROL

MISSION:

The mission of the Traffic Control Division is to provide and maintain the controls necessary for the safe movement of traffic with minimum delay by using nationally accepted standards, guidelines and procedures.

DESCRIPTION:

The Traffic Control Division operates and maintains 252 traffic and pedestrian signals, more than 24,000 traffic control signs, 205 parking meters, and pavement markings on approximately 200 miles of City streets.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	20	20	20	20	20
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	20	20	20	20	20

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 2,039,251	$ 1,967,741	$ 1,967,741	$ 1,967,741	$ 2,114,181
Supplies & Materials	$ 362,416	$ 256,418	$ 270,887	$ 270,887	$ 251,125
Services & Maintenance	$ 1,935,464	$ 2,398,555	$ 2,348,555	$ 2,348,555	$ 2,207,392
Internal Services	$ 148,086	$ 160,334	$ 160,334	$ 160,334	$ 140,916
Capital Equipment	$ 420,905	$ 427,558	$ 427,558	$ 427,558	$ 701,310
Subtotal	$ 4,906,123	$ 5,210,606	$ 5,175,075	$ 5,175,075	$ 5,414,924
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 4,906,123	$ 5,210,606	$ 5,175,075	$ 5,175,075	$ 5,414,924

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

TRAFFIC CONTROL

GOALS:

- Provide a transportation system that allows the safe, orderly and predictable movement of all traffic, motorized and non-motorized.
- Provide and maintain the control, guidance and warning devices necessary for the efficient movement of people and goods.
- Respond to citizen requests in a courteous, timely and efficient manner.
- Provide prompt assistance to other City Departments and Divisions.
- Ensure employee safety.

OBJECTIVES:

- Investigate traffic problems reported by the public in a timely manner.
- Complete traffic studies in a timely manner.
- Review plans in a timely manner.
- Maintain high quality pavement markings on roadways with more than 1,000 vehicles per day on average. Stripe high traffic volume roadways (with more than 10,000 vehicles per day) utilizing thermoplastic which is re-striped every 4 to 6 years depending on wear. All other roadways with more than 1,000 vehicles per day are striped annually utilizing waterborne paint.
- Perform appropriate Capital Project Management.
- Serve as ACOG MPO TC Member including development of periodic TIP submissions and addressing various calls for projects to Regional Plan Updates.
- Respond to damaged traffic control signs in a timely manner.
- Respond to traffic signal malfunctions in a timely manner.
- Perform preventive maintenance on all traffic signal and parking meter equipment.
- Provide a safe working environment for all employees.
- Maintain traffic signal timing plans for coordination of urban arterials on closed loop systems.
- Respond to neighborhood requests for traffic calming projects.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Provide initial response to citizen inquiries within 2 days	100%	100%	100%	100%	100%
Provide information requested by citizens within 7 days	100%	100%	95%	100%	95%
Complete traffic engineering studies within 45 days	100%	100%	99%	100%	99%
Review subdivision plats, construction traffic control plans, traffic impact statements, and other transportation improvement plans within 7 days	100%	100%	95%	100%	95%
Worker-hours per gallon of traffic paint used	0.8	0.8	0.8	0.8	0.8
Thermoplastic legend, arrows, stop bars and crosswalks installed	5	5	5	4 to 6	5
Preventive maintenance on each traffic signal once every 6 months	100%	100%	100%	100%	100%

PERFORMANCE MEASUREMENTS - RESULTS REPORT (continued)

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Development of periodic ACOG TIP submissions and addressing various call for projects to Regional Plan Updates	100%	100%	100%	100%	100%
Keep capital projects on schedule and within budget	95%	95%	95%	95%	95%
Response to reports of high priority sign damage (stop or yield signs) within one hour, other lower priority signs within one day, and street name signs within two weeks	100%	100%	99% high priority - 90% other signs	100%	100%
Percent of work hours lost due to on-the-job injuries	0.01%	<0.01%	<0.01%	<0.01%	<0.01%
Response to reports on traffic signal malfunctions within one hour	100%	100%	100%	100%	100%
Develop updated traffic signal timing plan for each closed loop system every 4 years	90%	90%	100%	90%	100%
Collect and evaluate traffic data for traffic calming project requests submitted between January and April, and between August and November, within 60 days of notice	90%	90%	100%	95%	100%
Conduct neighborhood meetings for eligible traffic calming projects between June and November and no more than 7 months from receipt of the neighborhood request	90%	90%	100%	95%	100%

NON-DEPARTMENTAL

The “Non-Departmental” divisions are City Boards, Commissions, and several City funded agencies and programs. All of these are funded in the General Fund. They are designated as “Non-Departmental” because they have City-wide impact and because no City personnel are budgeted in these divisions.

DIVISION SUMMARY

10770281 FIREHOUSE ART CENTER

MISSION:

The mission of the Firehouse Art Center is to serve as a vehicle for the visual arts to the citizens of Norman.

DESCRIPTION:

The Firehouse Art Center is a building owned and maintained by the City of Norman for the purpose of promoting and providing an opportunity for the visual arts to the citizens of Norman. The Firehouse Art Center, Inc. manages the day-to-day operations of the Firehouse. The City of Norman is currently providing funding for a portion of the utilities and a contribution to help allow continued operation of the center.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 135,873	$ 136,993	$ 136,993	$ 136,993	$ 15,440
Internal Services	$ 13,418	$ 13,794	$ 13,794	$ 13,794	$ 14,936
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 149,291	$ 150,787	$ 150,787	$ 150,787	$ 30,376
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 149,291	$ 150,787	$ 150,787	$ 150,787	$ 30,376

DIVISION SUMMARY

10770182 HISTORICAL MUSEUM

MISSION:

The mission of the Historical Museum is to serve as a museum and facility for special research dealing with local history.

DESCRIPTION:

The Norman and Cleveland County Museum is a house owned and maintained by the City of Norman for the purpose of serving as a museum and a facility for specialist research service dealing with local history for the benefit of the citizens of Cleveland County. The day-to-day operations of the museum are managed by the Norman and Cleveland County Historical Society. Currently, the City of Norman is providing a portion of the utility costs and a contribution to help with funding for the continued operation of the museum.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 51,757	$ 59,425	$ 59,425	$ 59,425	$ 8,933
Internal Services	$ 4,047	$ 5,015	$ 5,015	$ 5,015	$ 2,552
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 55,805	$ 64,440	$ 64,440	$ 64,440	$ 11,485
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 55,805	$ 64,440	$ 64,440	$ 64,440	$ 11,485

DIVISION SUMMARY

10930194 INTERFUND TRANSFERS

MISSION:

Account for and monitor all inter-fund transactions from the General Fund to all other funds.

DESCRIPTION:

An account established to record the subsidies transferred from the General Fund to various funds to cover the costs for which user fees are insufficient.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Public Safety Sales Tax Fund	$ 212,216	$ 482,453	$ 490,753	$ 490,753	$ -
CDBG Fund	$ 800,000	$ -	$ -	$ -	$ -
Westwood Fund	$ 447,043	$ -	$ -	$ -	$ -
YFAC Fund	$ 302,089	$ -	$ -	$ -	$ -
Capital Project Fund	$ -	$ -	$ 6,188	$ 6,188	$ -
Public Transit Fund	$ -	$ -	$ -	$ -	$ -
Risk Management Fund	$ -	$ -	$ -	$ -	$ 2,192,268
CLEET Fund	$ 14,011	$ -	$ -	$ -	$ -
Norman Forward Fund	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,775,359	$ 482,453	$ 496,941	$ 496,941	$ 2,192,268

DIVISION SUMMARY

10770280 NORMAN PUBLIC LIBRARY

MISSION:

Pursuant to a contract with the Pioneer Library Systems entered into Contract K-1314-88 on November 12, 2013, where the City agreed to provide building maintenance, custodial services and utilities for the Central Library and two branch libraries.

DESCRIPTION:

The Facility Maintenance Division of the Parks and Recreation Department performs maintenance services and preventive maintenance programs to all three libraries. The City of Norman also provides custodial services to all three facilities. The current Central Library is located at 301 West Acres Street. In FYE 2014 Norman Library West was opened in a portion of the Pioneer Library Systems Administrative Services Facility located at 300 Norman Center Court. Norman Library East is located at 3051 Alameda Street and opened in June 2018.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 13,478	$ -	$ -	$ -	$ -
Supplies & Materials	$ 299,316	$ -	$ -	$ -	$ -
Services & Maintenance	$ 148,028	$ 480,856	$ 480,856	$ 480,856	$ 454,914
Internal Services	$ -	$ 151,370	$ 151,370	$ 151,370	$ 122,736
Capital Equipment	$ -				
Subtotal	$ 460,821	$ 632,226	$ 632,226	$ 632,226	$ 577,650
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 460,821	$ 632,226	$ 632,226	$ 632,226	$ 577,650

DIVISION SUMMARY

10770286 SANTA FE DEPOT

MISSION:

The Norman Depot shall be available for use by the entire community. As stated in the lease of land 6(a): "The City of Norman agrees to preserve the Depot as an historical landmark and will utilize the building in such a manner as to benefit the entire community – restricted for public use."

DESCRIPTION:

The City will maintain the building and grounds and make the building available to the community on a rental-reservation basis. The building is also made available to morning and evening Amtrak passengers. Beginning in FYE 27, the contribution that Council elects to make to the Depot to help with operations will be reflected in this cost center instead of Council's cost center, in order to capture all Depot-related expenses in one place.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 4,414	$ 62,405	$ 62,405	$ 62,405	$ 4,737
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 4,414	$ 62,405	$ 62,405	$ 62,405	$ 4,737
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 4,414	$ 62,405	$ 62,405	$ 62,405	$ 4,737

DIVISION SUMMARY

10770183 SOONER THEATRE

MISSION:

The mission of the Sooner Theatre is to provide cultural and entertainment opportunities for the community by operating a financially sound performing arts center and by maintaining its historical integrity and character.

DESCRIPTION:

The Sooner Theatre is a building owned by the City of Norman for the purpose of promoting theatrical arts and entertainment for the citizens of Norman. The day-to-day operations of the theatre are managed by the Sooner Theatre, Inc. The City currently pays a portion of the utility costs and provides a contribution to help fund continued operation of the theatre.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 107,317	$ 107,640	$ 107,640	$ 107,640	$ 18,947
Internal Services	$ 15,505	$ 17,780	$ 17,780	$ 17,780	$ 10,587
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 122,821	$ 125,420	$ 125,420	$ 125,420	$ 29,534
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 122,821	$ 125,420	$ 125,420	$ 125,420	$ 29,534

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes.

FUND SUMMARY

TOTAL ART IN PUBLIC PLACES FUND – (28)

MISSION:

To create exciting, appealing, and harmonious public spaces by integrating art into public places in the City of Norman.

DESCRIPTION:

On August 28, 2007, City Council passed Ordinance O-0708-5 to establish this fund which allows citizens, through pledges added to their monthly utility bill, to help fund public art in Norman.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 5,358	$ 16,000	$ 16,000	$ 16,000	$ 16,000
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 5,358	$ 16,000	$ 16,000	$ 16,000	$ 16,000
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Audit Adjust/Encumbrances	$ 2	$ -	$ -	$ -	$ -
Subtotal	$ 2	$ -	$ -	$ -	$ -
Fund Total	$ 5,360	$ 16,000	$ 16,000	$ 16,000	$ 16,000

FUND SUMMARY

TOTAL CLEET PROGRAM FUND - (26)

MISSION:

The collection and disbursement of the portion of CLEET funds retained by the City for court and police training.

DESCRIPTION:

To accurately collect, account for, and disburse CLEET funds retained by the City.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 34,774	$ 30,505	$ 35,030	$ 30,505	$ 30,505
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 34,774	$ 30,505	$ 35,030	$ 30,505	$ 30,505
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Audit Adjust/Encumbrances	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Fund Total	$ 34,774	$ 30,505	$ 35,030	$ 30,505	$ 30,505

DIVISION SUMMARY

26121311 COURT CLEET TRAINING

MISSION:

The disbursement of CLEET funds for court and prosecution training until the fund balance is depleted.

DESCRIPTION:

Disbursement of CLEET funds for court and prosecution training.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 1,233	$ 1,500	$ 1,500	$ 1,500	$ 1,500
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 1,233	$ 1,500	$ 1,500	$ 1,500	$ 1,500
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,233	$ 1,500	$ 1,500	$ 1,500	$ 1,500

DIVISION SUMMARY

26660134 POLICE CLEET TRAINING

MISSION:

Established to account for revenue derived by provision of state law to be utilized for law enforcement education and training.

DESCRIPTION:

To provide law enforcement education and training, where appropriate.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 33,541	$ 29,005	$ 29,005	$ 29,005	$ 29,005
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 33,541	$ 29,005	$ 29,005	$ 29,005	$ 29,005
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 33,541	$ 29,005	$ 29,005	$ 29,005	$ 29,005

FUND SUMMARY

TOTAL COMMUNITY DEVELOPMENT FUND - CDBG (21)

MISSION:

The mission of the CDBG program is to promote the development of viable urban communities by providing decent housing, a suitable living environment, and expanded economic opportunities, principally for persons of low and moderate incomes. CDBG eligible activities are initiated and developed at the local level based upon the community's needs, priorities, and benefits. The mission of the HOME Investment Partnership Program (HOME) provides formula grants to fund a wide range of activities including building, buying, and/or rehabilitation of affordable housing for rent or ownership or providing direct rental assistance to low-income people.

DESCRIPTION:

The Community Development Fund is a special revenue fund established to account for resources from a variety of federal programs funded by the Department of Housing & Urban Development. The fund activities include implementation and management of projects, monitoring of activities, record keeping and reporting. Fund divisions reflect multi-year funding as well as different grant programs.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	4	4	4	4	4
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	4	4	4	4	4

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Community Development	$ 723,214	$ 866,443	$ 1,327,444	$ 1,327,444	$ 844,715
HOME	$ 47,091	$ 441,286	$ 1,779,114	$ 1,779,114	$ 425,788
Emergency Shelter	$ -	$ -	$ -	$ -	$ -
ARPA	$ 20,150	$ -	$ 1,539,064	$ 1,539,064	$ -
Neighborhood Initiatives	$ 6,598	$ 60,000	$ 266,933	$ 266,933	$ 60,000
Pro Housing Grant	$ -	$ -	$ 1,200,000	$ 1,200,000	$ -
CDBG-CV	$ 33,306	$ -	$ 30,417	$ 30,417	$ -
SHPRP ARRA Grant	$ -	$ -	$ -	$ -	$ -
COC Planning Grant	$ -	$ -	$ -	$ -	$ -
Public Services	$ 40,602	$ 58,000	$ 115,739	$ 115,739	$ 65,000
Interfund Transfers	$ 223,451	$ -	$ -	$ -	$ -
Audit Adjust/Encumbrances	$ (875,109)	$ -	$ -	$ -	$ -
Fund Total	$ 219,303	$ 1,425,729	$ 6,258,711	$ 6,258,711	$ 1,395,503

DEPARTMENT SERVICE EFFORTS AND ACCOMPLISHMENTS

COMMUNITY DEVELOPMENT FUND

GOALS:

- To provide resources to low-to-moderate income residents of targeted areas to revitalize the infrastructure of their residential areas according to an approved Consolidated Plan, with emphasis on leveraging other resources to accomplish as many improvements as possible.
- To assist social service providers who serve low-to-moderate income persons in the City in finding resources.
- To provide resources for a variety of housing programs to rehabilitate existing housing, including accessibility modifications and emergency repairs; and, to assist in the development of affordable housing.
- To support the efforts of the Cleveland County Continuum of Care (OK-504)
- To continue to support anti-poverty programs to improve the general quality of life in the community.
- To assist in the acquisition of newly identified resources for the City as potential grant funds through collaborative efforts with other departments or agencies to address unmet needs.

OBJECTIVES:

- Facilitate the design and construction of infrastructure projects that primarily benefit low and moderate income areas of the City.
- Continue existing Housing rehabilitation programs and review and potentially implement additional programs to address more households.
- Continue to support the Continuum of Care Steering Committee (OK-504); assist providers of homeless services in an effort to expand the continuum of care from prevention to permanent housing.
- Partner with and/or provide technical assistance to other appropriate local agencies to acquire new resources to address the needs of low-to-moderate income persons.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
CDBG Entitlement funding	$941,659	$944,550	$984,443	$984,443	$984,443
HOME Entitlement funding	$458,765	$390,065	$441,286	$441,286	$441,286

Notes to Results Report:
CDBG – Community Development Block Grant

FUND SUMMARY

TOTAL PARK LAND AND DEVELOPMENT FUND (52)

MISSION:

Established by City Ordinance to receive revenues from developer fees dedicated to the acquisition and development of park land around the City of Norman.

DESCRIPTION:

To efficiently receive and monitor the use of revenues dedicated to park land acquisition and development.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Community Park Improve	$ -	$ -	$ 576,320	$ -	$ -
Neighborhood Park Improve	$ 4,213	$ -	$ 32,325	$ -	$ -
Interfund Transfers	$ 29,240	$ -	$ -	$ -	$ -
Audit Adjust/Encumbrances	$ 1,268	$ -	$ -	$ -	$ -
Fund Total	$ 34,721	$ -	$ 608,645	$ -	$ -

FUND SUMMARY

TOTAL PUBLIC SAFETY SALES TAX FUND (15)

MISSION:

On May 13, 2008, the citizens of Norman passed a seven-year, one-half percent (1/2%) Public Safety Sales Tax (PSST) in order to increase the number of police officers and firefighters, and to construct two new fire stations. Ordinance O-0708-32 authorized the City to assess the new sales tax beginning October 1, 2008 and terminating on September 30, 2015. On April 1, 2014, the citizens passed a permanent one-half percent (1/2%) PSST in order to maintain the personnel added and to fund public safety equipment and projects.

DESCRIPTION:

The Public Safety Sales Tax Fund accounts for the revenues and expenditures related to the Public Safety Sales Tax. Both Police and Fire Departments have divisions in this Fund to account for the expenditures incurred related to the tax.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	90	90	90	90	90
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	90	90	90	90	90

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 12,123,490	$ 11,901,245	$ 11,901,245	$ 11,901,245	$ 11,892,887
Supplies & Materials	$ 510,223	$ 660,396	$ 666,296	$ 666,296	$ 658,323
Services & Maintenance	$ 263,333	$ 282,661	$ 285,061	$ 285,061	$ 271,406
Internal Services	$ 432,761	$ 527,525	$ 527,525	$ 527,525	$ 512,188
Capital Equipment	$ 943,895	$ 325,432	$ 325,432	$ 325,432	$ 775,910
Subtotal	$ 14,273,702	$ 13,697,259	$ 13,705,559	$ 13,705,559	$ 14,110,714
Capital Projects	$ 685,410	$ -	$ 1,436,237	$ 1,436,237	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 2,384,009	$ 2,392,565	$ 2,392,565	$ 2,392,565	$ 980,402
Interfund Transfers	$ -	$ -	$ -	$ -	$ 323,816
Audit Adjust/Encumb	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 3,069,419	$ 2,392,565	$ 3,828,802	$ 3,828,802	$ 1,304,218
Fund Total	$ 17,343,121	$ 16,089,824	$ 17,534,361	$ 17,534,361	$ 15,414,932

DEPARTMENT SUMMARY

TOTAL FIRE DEPARTMENT - PUBLIC SAFETY SALES TAX FUND (15)

MISSION:

The Fire Department Administration Division facilitates the effective integration and application of all available resources.

DESCRIPTION:

The Norman Fire Department protects the citizens of Norman from emergencies and disasters through hazard suppression, prevention, mitigation, and educational programs.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	30	30	30	30	30
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	30	30	30	30	30

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 5,005,771	$ 4,255,038	$ 4,255,038	$ 4,255,038	$ 4,231,764
Supplies & Materials	$ 217,396	$ 383,629	$ 383,629	$ 383,629	$ 371,507
Services & Maintenance	$ 79,509	$ 76,727	$ 76,727	$ 76,727	$ 74,771
Internal Services	$ 177,569	$ 213,570	$ 213,570	$ 213,570	$ 165,278
Capital Equipment	$ 609,834	$ 58,600	$ 58,600	$ 58,600	$ 426,310
Subtotal	$ 6,090,079	$ 4,987,564	$ 4,987,564	$ 4,987,564	$ 5,269,630
Capital Projects	$ -	$ -	$ 17,000	$ 17,000	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ 17,000	$ 17,000	$ -
Division Total	$ 6,090,079	$ 4,987,564	$ 5,004,564	$ 5,004,564	$ 5,269,630

DIVISION SUMMARY

15665143 SUPPRESSION – PUBLIC SAFETY SALES TAX

MISSION:

Fire Suppression Division forces are in a constant state of readiness to respond effectively to any emergency.

DESCRIPTION:

The Fire Suppression Division, by maintaining an effective force of personnel and equipment, provides emergency response to occurrences of fire, explosion, hazardous, toxic, and biological materials releases, and medical emergencies. This division accounts for the Fire personnel associated with the Public Safety Sales Tax approved by the citizens of Norman on May 13, 2008.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	30	30	30	30	30
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	30	30	30	30	30

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 5,005,771	$ 4,255,038	$ 4,255,038	$ 4,255,038	$ 4,231,764
Supplies & Materials	$ 217,396	$ 383,629	$ 383,629	$ 383,629	$ 371,507
Services & Maintenance	$ 79,509	$ 76,727	$ 76,727	$ 76,727	$ 74,771
Internal Services	$ 177,569	$ 213,570	$ 213,570	$ 213,570	$ 165,278
Capital Equipment	$ 609,834	$ 58,600	$ 58,600	$ 58,600	$ 426,310
Subtotal	$ 6,090,079	$ 4,987,564	$ 4,987,564	$ 4,987,564	$ 5,269,630
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 6,090,079	$ 4,987,564	$ 4,987,564	$ 4,987,564	$ 5,269,630

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

SUPPRESSION – PUBLIC SAFETY SALES TAX

GOALS:

- To provide an effective response to emergency medical calls, fires, explosions, hazardous materials releases, rescue from hazardous conditions and other emergencies to reduce the threats of harm or loss to the public.
- Provide an effective force of personnel and equipment in a constant state of readiness to assure the availability of a response at all times.

OBJECTIVES:

- Maintain typical staffing levels per unit at or above the national average.
- To become more proficient in all of the fire, rescue, and hazardous materials response disciplines by preparation, training, and evaluating response effectiveness. Identify and engage personnel in the overall succession planning goals.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Unique Incident Calls	19,736	20,626	na	21,533 Using a 4.4% factor	22,481
All Unit Response	24,976	26,635	na	28,320 using a 6.33% factor	30,113
Fire Calls Answered	239	358	275	350	375
Rescue & Emergency medical Calls answered	12,016	12,430	12500	12,865 using a 3.5% factor	12,865
Training Hours Fire/Rescue/HAZMAT/EMS	26,705	34,134	30,000	25,000	30,000
Typical staff/Unit	4	4	4	4	4
Ratio to national staff/unit	100%	100%	100%	100%	100%

DEPARTMENT SUMMARY

TOTAL POLICE DEPARTMENT – PUBLIC SAFETY SALES TAX FUND (15)

MISSION:

Passionately serving our community through education, innovation, enforcement, and excellence in everything we do.

DESCRIPTION:

The Norman Police Department's primary function, in partnership with the community, is to protect life and property, and to understand and serve the needs of the City's residents, visitors, neighborhoods, and business community. To improve the quality of life of all persons by maintaining order, resolving problems, and providing leadership in a manner consistent with law and reflective of shared community values.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	58	58	58	58	58
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	58	58	58	58	58

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 6,945,135	$ 7,443,313	$ 7,443,313	$ 7,443,313	$ 7,453,216
Supplies & Materials	$ 248,654	$ 260,256	$ 266,156	$ 266,156	$ 270,684
Services & Maintenance	$ 143,974	$ 169,345	$ 171,745	$ 171,745	$ 161,165
Internal Services	$ 252,229	$ 310,147	$ 310,147	$ 310,147	$ 342,847
Capital Equipment	$ 334,061	$ 266,832	$ 266,832	$ 266,832	$ 349,600
Subtotal	$ 7,924,053	$ 8,449,893	$ 8,458,193	$ 8,458,193	$ 8,577,512
Capital Projects	$ 55,958	$ -	$ 1,419,237	$ 1,419,237	$ -
Cost Allocations	$ -	$ -	$ -	.	$ -
Debt Service	$ 2,384,009	$ 2,392,565	$ 2,392,565	$ 2,392,565	$ 980,402
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 2,439,967	$ 2,392,565	$ 3,811,802	$ 3,811,802	$ 980,402
Department Total	$ 10,364,020	$ 10,842,458	$ 12,269,995	$ 12,269,995	$ 9,557,914

DIVISION SUMMARY

15661321 CRIMINAL INVESTIGATIONS

MISSION:

It is the mission of the Norman Police Department Criminal Investigation Division to provide appropriate assistance to victims of crimes, conduct thorough investigations into reported criminal offenses, seek facts, and when appropriate, submit charges and assist in the successful prosecution of offenders.

DESCRIPTION:

The Criminal Investigations Division is comprised of two sections. The Investigative Section primarily investigates crimes related to persons and property related offences, including Part I crimes, crimes against children, domestic abuse, burglaries, stolen vehicles, fraud, and many other criminal offenses. The Forensic Services and Property Section supports the department through property storage, evidence processing, and video analysis operations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	5	5	5	5	5
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	5	5	5	5	5

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 762,638	$ 846,375	$ 846,375	$ 846,375	$ 794,260
Supplies & Materials	$ 5,526	$ 5,343	$ 5,343	$ 5,343	$ 5,310
Services & Maintenance	$ 623	$ 2,160	$ 2,160	$ 2,160	$ 2,160
Internal Services	$ 16,524	$ 23,100	$ 23,100	$ 23,100	$ 20,822
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 785,311	$ 876,978	$ 876,978	$ 876,978	$ 822,552
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 785,311	$ 876,978	$ 876,978	$ 876,978	$ 822,552

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

CRIMINAL INVESTIGATIONS – PUBLIC SAFETY SALES TAX

GOALS:

- Reduce Part A crimes by 2% from previous year
- Decrease incapacitating and fatality collisions by 5% from the prior year
- Implement a department-wide initiative to enhance operational efficiency, collaboration, and wellness by optimizing workflow processes, fostering open communication across all divisions, and promoting the physical, mental, and emotional well-being of our team. Through these efforts, we will strengthen our internal operations and improve the overall quality of service delivery to the community we serve.
- Establish and strengthen collaborative partnerships with local, regional, and state partners to comprehensively address community concerns related to homelessness, mental health, and drug abuse.

OBJECTIVES:

- Identify and remove barriers associated with victim support and advocacy.
- Install and foster the belief that every call and every action matter among all employees.
- Identify and refer community members with recurring need for assistance to resources.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Investigators	17	18	18	18	18
Cases closed by arrest	135	105	150	116	150
C.O.P. Follow-up	296	109	100	144	150
Cases investigated	1,660	566	1,500	414	700
Deactivated due to low staffing	255	321	350	326	300

Notes to Results Report:

COP – Community Oriented Policing Program

DIVISION SUMMARY

15661139 EMERGENCY COMMUNICATIONS

MISSION:

The mission of the Emergency Communications division is to maintain and enhance the quality of life in Norman by handling 911 and other calls for service; dispatch appropriate emergency services in a prompt, courteous and professional manner; thereby protecting lives and property while providing accurate information in our responses.

DESCRIPTION:

The Emergency Communications Division provides 24/7 services to internal and external customers. External customers include the public, other non-public safety agencies and other public safety agencies. Internal customers include the Norman Police Department, Norman Fire Department, EMSStat Emergency Medical Services, Little Axe Fire Department, and Norman Animal Welfare. The Emergency Communications Division is responsible for the maintenance and operations of the citywide radio systems that are used across many city departments and partnering jurisdictions. Additionally, the division is responsible for the continued development and operations of the new Norman Emergency Communications and Operations Center.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	4	4	4	4	4
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	4	4	4	4	4

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 209,826	$ 264,274	$ 264,274	$ 264,274	$ 319,627
Supplies & Materials	$ 1,836	$ 3,860	$ 3,860	$ 3,860	$ 3,860
Services & Maintenance	$ 1,151	$ 1,200	$ 1,200	$ 1,200	$ 1,200
Internal Services	$ 5,442	$ 5,426	$ 5,426	$ 5,426	$ 5,717
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 218,256	$ 274,760	$ 274,760	$ 274,760	$ 330,404
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Fund Total	$ 218,256	$ 274,760	$ 274,760	$ 274,760	$ 330,404

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

EMERGENCY COMMUNICATIONS - PUBLIC SAFETY SALES TAX

GOALS:

- Reduce Part A crimes by 2% from prior year
- Decrease incapacitating and fatality collisions by 5% from prior year
- Implement a department-wide initiative to enhance operational efficiency, collaboration, and wellness by optimizing workflow processes, fostering open communication across all divisions, and promoting the physical, mental, and emotional well-being of our team. Through these efforts, we will strengthen our internal operations and improve the overall quality of service delivery to the community we serve.
- Establish and strengthen collaborative partnerships with local, regional, and state partners to comprehensively address community concerns related to homelessness, mental health, and drug abuse.

OBJECTIVES:

- Develop a plan to provide interoperability solutions to allow for communication with neighboring agencies.
- Recruit and retain quality Communications Officers, turnover rate <10%.
- Limit time to dispatch to < 60 seconds on 90% of all Fire/EMS and priority police calls.
- Limit 911 answer time to < 10 seconds.
- In conjunction with ACOG, implement regional Next Generation 911 (NG911) system.
- Limit administrative call queue time average to < 10 seconds.
- Train all Dispatchers in CIT awareness or higher.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Interoperability solutions	75%	75%	75%	75%	100%
Dispatchers with CIT Training	100%	75%	80%	60%	100%
NG911	50%	50%	50%	75%	100%
Call Queue time (seconds)	14	14	9	13	10
911 answer time	80%	80%	95%	85%	90%
Time to dispatch	1:26	1:38	:59	1:30	1:20
Retention	90%	90%	90%	90%	90%

DIVISION SUMMARY

15661322 PATROL

MISSION:

The mission of the Patrol Division is to provide immediate response and stability to emergency situations, investigate criminal activities, develop community partnerships, and proactively identify and resolve public safety concerns of our community.

DESCRIPTION:

The Patrol Division is comprised of three Patrol Sections. The division provides around the clock response to emergency calls for assistance, provides directed proactive patrols, detain and arrest suspects who have warrants or have violated laws, provide initial investigations of criminal matters, investigate traffic collisions, and enforce traffic laws. The division uses a community policing approach to develop community partnerships intended to build community trust, improve accountability, and identify and resolve concerns of the community.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	36	36	36	36	36
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	36	36	36	36	36

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 3,822,438	$ 4,423,096	$ 4,423,096	$ 4,423,096	$ 4,390,314
Supplies & Materials	$ 228,045	$ 244,513	$ 244,513	$ 244,513	$ 253,559
Services & Maintenance	$ 76,150	$ 105,343	$ 105,343	$ 105,343	$ 97,163
Internal Services	$ 209,117	$ 251,444	$ 251,444	$ 251,444	$ 287,065
Capital Equipment	$ 235,075	$ 266,832	$ 266,832	$ 266,832	$ 349,600
Subtotal	$ 4,570,825	$ 5,291,228	$ 5,291,228	$ 5,291,228	$ 5,377,701
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 4,570,825	$ 5,291,228	$ 5,291,228	$ 5,291,228	$ 5,377,701

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

PATROL – PUBLIC SAFETY SALES TAX

GOALS:

- Reduce Part A crimes by 2% from previous year
- Decrease incapacitating and fatality collisions by 5% from the prior year
- Implement a department-wide initiative to enhance operational efficiency, collaboration, and wellness by optimizing workflow processes, fostering open communication across all divisions, and promoting the physical, mental, and emotional well-being of our team. Through these efforts, we will strengthen our internal operations and improve the overall quality of service delivery to the community we serve.
- Establish and strengthen collaborative partnerships with local, regional, and state partners to comprehensively address community concerns related to homelessness, mental health, and drug abuse

OBJECTIVES:

- Partner with the Pace Unit to identify and apprehend individuals involved in criminal activity
- Reduce DA's Office request for follow-ups by 10%.
- Conduct thorough crime scene investigations when feasible.
- Enhance Roadway Safety Through Enforcement.
- Utilize department data to coordinate top 5 high accident enforcement areas and see a reduction of collisions as
- Utilize the department issued PCD to enhance operational efficiency as well as wellness through the use of the appropriate application.
- Send 10 patrol officers to CIT training during 2026.
- Equip all officers with updated resource guides/referral cards to distribute to individuals on calls for service.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Calls for service	93,148	95,534	96,000	96,000	97,500
Case reports taken	12,248	11,888	12,500	11,500	12,500
Traffic contracts (citations/warnings)	30,102	34,540	35,000	35,000	37,500
Collisions investigated	2,221	2,183	2,150	2,200	2,150
Arrests made	5,184	4,880	4,700	4,650	4,800

DIVISION SUMMARY

15661313 SCHOOL RESOURCE OFFICERS

MISSION:

Norman Police Department School Resource Officers (SROs) are dedicated to ensuring a safe learning environment while providing valuable resources to students, faculty, staff and parents. SROs also strive to develop permanent solutions to problems within the school district while actively mentoring students in an effort to create future leaders within the community.

DESCRIPTION:

The School Resource Officer Program provides specially trained, full-time uniformed police officers for assignment in various schools within the Norman Public Schools (NPS) and within the jurisdiction of the City of Norman. SROs ensure a safe learning environment while providing valuable resources to students, faculty, staff and parents. SROs strive to develop permanent solutions to problems within the school district while actively mentoring students in an effort to create future leaders within the community.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	13	13	13	13	13
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	13	13	13	13	13

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 2,150,233	$ 1,909,568	$ 1,909,568	$ 1,909,568	$ 1,949,015
Supplies & Materials	$ 8,331	$ 4,540	$ 4,540	$ 4,540	$ 5,955
Services & Maintenance	$ 17,378	$ 11,615	$ 11,615	$ 11,615	$ 11,615
Internal Services	$ 21,145	$ 30,176	$ 30,176	$ 30,176	$ 29,243
Capital Equipment	$ 98,986	$ -	$ -	$ -	$ -
Subtotal	$ 2,296,073	$ 1,955,899	$ 1,955,899	$ 1,955,899	$ 1,995,828
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 2,296,073	$ 1,955,899	$ 1,955,899	$ 1,955,899	$ 1,995,828

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

15661115 SCHOOL RESOURCE OFFICERS

GOALS:

• Reduce Part A crimes by 2% from the prior year

• Decrease incapacitating and fatality collisions by 5% from the prior year

• Implement a department-wide initiative to enhance operational efficiency, collaboration, and wellness by optimizing workflow processes, fostering open communication across all divisions, and promoting the physical, mental, and emotional well-being of our team. Through these efforts, we will strengthen our internal operations and improve the overall quality of service delivery to the community we serve.

• Establish and strengthen collaborative partnerships with local, regional, and state partners to comprehensively address community concerns related to homelessness, mental health, and drug abuse

OBJECTIVES:

• Work with school staff to recognize concerns and use threat assessments to provide intervention when required

• Coordinate with outreach groups to utilize resources when appropriate, and assist with diversionary court/methods when safe to do so

• Increase Crime Stoppers marketing at schools to help bring recognition to the program and increase information sharing

• Conduct traffic safety engagement and education to parents and students and continue mentoring and relationship building programs such as JPA, PAL, and Safety Town

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
SRO's assigned	13	13	13	13	13
Incidents	1,319	1,669	1,400	1,550	1,700
Arrests	31	21	25	30	32
Protective custody detentions	33	59	65	70	70

DIVISION SUMMARY

15661115 STAFF SERVICES

MISSION:

The mission of the Staff Services Division is to work with internal and external partners and the community in an effort to increase department efficiency, readiness and accountability through the development of processes intended to achieve our department's mission and vision.

DESCRIPTION:

The Staff Services Division consists of a multiple sections including employee recruitment and hiring, training and development, payroll, budgeting and purchasing, crime analysis, technology maintenance and growth, research and development, personnel management, strategic planning, equipment inventories, records retention and release, digital media redactions and release, and PBX operations. The division provides front line customer support through the Records Section and is responsible for receiving and processing the city phone operator functions during business hours. In addition, the division includes Traffic, Parking Services, and Community Outreach Sections as well as the Problem Resolution Section. These elements of the division are focused on creating proactive, long term, root cause focused solutions to our community's social harms. The division provides extensive community outreach and crime prevention programs and partners with other community agencies in a unified effort to address concerns in our community.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ 4,916	$ 2,000	$ 7,900	$ 7,900	$ 2,000
Services & Maintenance	$ 48,672	$ 49,027	$ 51,427	$ 51,427	$ 49,027
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 53,588	$ 51,027	$ 59,327	$ 59,327	$ 51,027
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 53,588	$ 51,027	$ 59,327	$ 59,327	$ 51,027

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

STAFF SERVICES - PSST

GOALS:

- Reduce Part A crimes by 2% from the prior year
- Decrease incapacitating and fatality collisions by 5% from the prior year
- Implement a department-wide initiative to enhance operational efficiency, collaboration, and wellness by optimizing workflow processes, fostering interdepartmental communication, and promoting the physical, mental, and emotional well-being of our team. Through these efforts we will strengthen our internal operations and improve the overall quality of service delivery to the community we serve.
- Establish and strengthen collaborative partnerships with local, regional, and state partners to comprehensively address community concerns related to homelessness, mental health, and drug abuse

OBJECTIVES:

- Provide training, resources, and reliable systems to enhance the department's ability to investigate and deter criminal activity
- Strengthen prevention and awareness initiatives through community engagement and proactive strategies
- Deliver training, resources, and reliable systems that strengthen traffic enforcement and lower injury and fatal collision rates
- Promote roadway safety through education, collaboration, and targeted enforcement
- Improve professional development, streamline processes, and strengthen wellness initiatives across the department
- Foster collaboration and wellness through community engagement and interdivisional partnerships
- Equip the department with tools and training to respond effectively to issues of homelessness, mental health, and substance abuse
- Build partnerships and connect vulnerable populations with resources through outreach and engagement

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Total number of in-service training hours scheduled of commissioned personnel	30	30	30	30	30
Total number of firearms training	4	4	4	4	4
Officers qualified on firearms courses	100%	100%	100%	100%	100%
Officers completing annual mental health training	100%	100%	100%	100%	100%
Records Counter Contacts	9,760	9,511	9,500	9,800	10,000
Records Phone Contacts	8,732	8,181	8,100	8,500	8,600
Records Cases Managed	11,992	18,988	19,000	20,000	20,100
Records Released	6,308	7,252	7,300	7,500	7,700
Videos Processed	820	970	1,000	1,100	1,200

DEPARTMENT SUMMARY

TOTAL PUBLIC WORKS – PUBLIC SAFETY SALES TAX FUND (15)

MISSION:

The mission of the Public Works Department is to provide exceptional transportation, stormwater/flood control and subdivision development services to the citizens of Norman.

DESCRIPTION:

The Public Works Department is organized into six functional divisions: Administration, Engineering, Fleet Management, Streets, Stormwater, and Traffic Control. The Department provides transportation, stormwater/flood control and subdivision development services through the development review, construction, reconstruction, operation and maintenance of public infrastructure. It provides support to every City department through specification development, acquisition assistance, and maintenance of the City fleet.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	2
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	2	2	2	2	2

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 172,584	$ 202,894	$ 202,894	$ 202,894	$ 207,907
Supplies & Materials	$ 19,022	$ 16,511	$ 16,511	$ 16,511	$ 16,132
Services & Maintenance	$ 20,605	$ 36,589	$ 36,589	$ 36,589	$ 35,470
Internal Services	$ 2,963	$ 3,808	$ 3,808	$ 3,808	$ 4,063
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 215,175	$ 259,802	$ 259,802	$ 259,802	$ 263,572
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Department Total	$ 215,175	$ 259,802	$ 259,802	$ 259,802	$ 263,572

DIVISION SUMMARY

15550172 FLEET EVT

MISSION:

The mission of the Fleet Emergency Vehicle Technician (EVT) public safety support is to service and maintain the City's Public Safety fleet for the Police and Fire Departments. This program will support the Police and Fire Departments at all times including during natural disaster events, fire events and remote training.

DESCRIPTION:

The Emergency Vehicle Technician (EVT) program is responsible for maintenance, repair and procurement of the City of Normans Public Safety Fleet for the Police and Fire Departments. This program consists of one (1) Public Works Supervisor, one (1) EVT Specialist, and one (1) EVT Mechanic II . These three (3) employees are responsible for approximately 47 units including specialized fire apparatus, and maintenance support for police vehicles. These include all pumper/tanker and ladder units for the Fire Department, as well as, the SWAT and the Mobile Emergency Command Center, and several Police Patrol units for the Police Department. The EVT Specialist and Mechanic II maintain master status in the Heavy Truck Automotive Service of Excellence (ASE) and master certification in the Emergency Vehicle Technician (EVT) program. The EVT program supplies support for the Police and Fire Department during natural disaster events, as well as, support service for the Law Enforcement Driver Training (LEDT) courses.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	2
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	2	2	2	2	2

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 172,584	$ 202,894	$ 202,894	$ 202,894	$ 207,907
Supplies & Materials	$ 19,022	$ 16,511	$ 16,511	$ 16,511	$ 16,132
Services & Maintenance	$ 20,605	$ 36,589	$ 36,589	$ 36,589	$ 35,470
Internal Services	$ 2,963	$ 3,808	$ 3,808	$ 3,808	$ 4,063
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 215,175	$ 259,802	$ 259,802	$ 259,802	$ 263,572
Capital Projects					
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
Division Total					
	$ 215,175	$ 259,802	$ 259,802	$ 259,802	$ 263,572

0

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

FLEET - EVT

GOALS:

- Provide safe and reliable repairs for the Public Safety Fleet.
- Maintain the ASE Blue Seal of Excellence Program and keep the Fleet facility ASE certified.
- Allocate funds and provide specifications for the replacement of our Heavy Fire and Police Fleet units.
- Provide outsourcing for repairs not provided in-house for vehicles and equipment.
- Deliver the highest level of customer service.
- Complete 80% of repairs in 24 hours and 90% of repairs in 48 hours.
- Provide 85% on demand for parts non-consumables; 90% of parts requirements will be available within 4 business hours; 98% on demand of repair parts designated as preventative maintenance requirements.
- Productivity goal of 72% or above.
- 95% overall equipment availability at any given time.

OBJECTIVES:

- Deliver the highest level of customer service as well as availability of our Public Safety Fleet units.
- Conduct all department business in an ethical and timely manner.
- Always take a proactive rather than reactive approach to identify problems or issues and initiate corrective action immediately.
- Increase the awareness of the City's personnel in the need to support the Preventive Maintenance Service program for vehicles and equipment so that safety standards are continually met, liabilities are reduced, and an overall reduction in repair costs can be achieved.
- Benchmark repairs with industry standards.
- Keep come-back repairs to a minimum (<5%).

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Number of EVT units	34	34	34	34	35
Number of EVT CNG vehicles	5	5	5	5	5
Yearly productive average (national standard average is 70%)	>72%	>72%	>72%	>72%	>72%
Benchmark vehicle repair standards (average exceeding industry standard)	>50%	>50%	>50%	>50%	>50%
Preventive Maintenance Program:					
(missed or late services)	10	10	12	15	20
(completed services)	65	111	98	82	100
Work orders completed	286	429	380	480	365
(# of scheduled repairs)	155	391	325	426	290
(# of unscheduled repairs)	73	96	65	38	54
# of sublet vendor repairs	18	16	15	18	15

Notes to Results Report:
ASE – Automotive Service Excellence
CNG – Compressed Natural Gas

FUND SUMMARY

TOTAL PUBLIC TRANSPORTATION FUND (27)

MISSION:

The mission of the Public Transportation Fund is to provide exceptional transportation services to the citizens of Norman.

DESCRIPTION:

Transit and Parking Administration consists of 3 full time City staff that provide the following services:

• Oversight of two different third party contractors for transit and microtransit operations (40+ employees) to ensure compliance with local, state, and federal requirements.
• Manage and coordinate Parking Services operations and improvements.
• Research, apply for, and manage grants.
• Research, review, coordinate, and implement service changes as necessary.
• Ensure the City of Norman remains in compliance with various federal and state requirements. Including Federal Transit Administration (FTA) regulations related to grant management, operations, and vehicle maintenance.
• Investigate and take appropriate action in response to complaints/inquiries from the public and initiate improvements to eliminate issues as necessary.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	9	9	9	9	8
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	9	9	9	9	8

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 841,275	$ 898,686	$ 898,686	$ 898,686	$ 825,969
Supplies & Materials	$ 392,321	$ 352,251	$ 352,251	$ 352,251	$ 324,541
Services & Maintenance	$ 5,648,044	$ 5,797,659	$ 5,825,166	$ 5,825,166	$ 5,255,308
Internal Services	$ 49,376	$ 61,267	$ 61,267	$ 61,267	$ 86,998
Capital Equipment	$ 392,945	$ 15,000	$ 822,598	$ 822,598	$ -
Subtotal	$ 7,323,961	$ 7,124,863	$ 7,959,968	$ 7,959,968	$ 6,492,816
Capital Projects	$ -	$ -	$ 197,357	$ 197,357	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ 496,157	$ -	$ -	$ -	$ -
Audit Adjust/Encumb	$ (360,701)	$ -	$ -	$ -	$ -
Subtotal	$ 135,456	$ -	$ 197,357	$ 197,357	$ -
Fund Total	$ 7,459,417	$ 7,124,863	$ 8,157,325	$ 8,157,325	$ 6,492,816

DIVISION SUMMARY

27550276 FLEET REPAIR TRANSIT

MISSION:

The mission of the Public Works Fleet Transit Division is to provide safe, cost effective, reliable, and sanitary public transportation in and around the City of Norman.

DESCRIPTION:

The Public Works Fleet Transit is comprised of one (1) Supervisor and two (2) Transit Mechanic II's. These three (3) employees are responsible for the daily availability, preventive maintenance, and repairs of the City's 27 transit buses, and four (4) transit support units. Fifteen of these units are powered by clean burning compressed natural gas (CNG), and two (2) by battery electric.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	6	6	6	6	5
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	6	6	6	6	5

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 464,053	$ 512,130	$ 512,130	$ 512,130	$ 440,022
Supplies & Materials	$ 59,249	$ 24,103	$ 24,103	$ 24,103	$ 22,789
Services & Maintenance	$ 226,665	$ 297,310	$ 324,817	$ 324,817	$ 196,629
Internal Services	$ 10,362	$ 9,522	$ 9,522	$ 9,522	$ 12,310
Capital Equipment	$ 7,914	$ -	$ 807,598	$ 807,598	$ -
Subtotal	$ 768,243	$ 843,065	$ 1,678,170	$ 1,678,170	$ 671,750
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 768,243	$ 843,065	$ 1,678,170	$ 1,678,170	$ 671,750

VISION SERVICE EFFORTS AND ACCOMPLISHMENTS

FLEET REPAIR TRANSIT – PUBLIC TRANSPORTATION

GOALS:

- Provide safe and reliable repairs for the Public Transit Fleet.
- Maintain the ASE Blue Seal of Excellence Program and keep the Fleet facility ASE certified.
- Allocate funds and provide specifications for the replacement the Transit Fleet.
- Provide outsourcing for repairs not provided in-house for vehicles and equipment.
- Deliver the highest level of customer service.
- Complete 80% of repairs in 24 hours and 90% of repairs in 48 hours.
- Provide 85% on demand for parts non-consumables; 90% of parts requirements will be available within 4 business
- Uphold a higher standard relationship with all customers.
- Productivity goal of 72% or above.
- 95% overall equipment availability at any given time.

OBJECTIVES:

- Deliver the highest level of customer service.
- Conduct all Department business in an ethical and timely manner.
- Always take a proactive rather than reactive approach to identify problems or issues and initiate corrective action immediately.
- Increase the awareness of the City's personnel in the need to support the Preventive Maintenance Service program for vehicles and equipment so that safety standards are continually met, liabilities are reduced, and an overall reduction in repair costs can be achieved.
- Benchmark repairs with industry standards.
- Keep come-back repairs to a minimum (<5%).

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Fixed Route units	13	12	12	12	12
Fixed Route CNG vehicles	11	9	9	9	9
Paratransit	14	17	17	17	17
Paratransit CNG Vehicles	9	6	6	6	6
Yearly productive average (national standard avg. is 70%)	>72%	>72%	>72%	>72%	>72%
Benchmark vehicle repair standards (average exceeding industry standard)	>50%	>50%	>50%	>50%	>50%
Preventive Maintenance Program:					
(missed or late services)	5	3	5	5	5
(completed services)	192	126	144	144	150
Work orders completed	969	595	612	612	725
(# of scheduled repairs)	192	636	606	606	478
(# of unscheduled repairs)	777	32	46	46	75
# of sublet vendor repairs	41	21	58	42	35

Notes to Results Report:
ASE – Automotive Service Excellence
CNG – Compressed Natural Gas

DIVISION SUMMARY

27550277 TRANSIT AND PARKING ADMINISTRATION

MISSION:

The mission of the Transit and Parking Administration Division is to provide safe, reliable, and efficient public transportation services to the citizens and visitors of the City of Norman.

DESCRIPTION:

Transit and Parking Administration consists of 3 full time City staff that provide the following services:

• Oversight of two different third party contractors for transit and microtransit operations (40+ employees) to ensure compliance with local, state, and federal requirements.
• Manage and coordinate Parking Services operations and improvements.
• Research, apply for, and manage grants.
• Research, review, coordinate, and implement service changes as necessary.
• Ensure the City of Norman remains in compliance with various federal and state requirements. Including Federal Transit Administration (FTA) regulations related to grant management, operations, and vehicle maintenance.
• Investigate and take appropriate action in response to complaints/inquiries from the public and initiate improvements to eliminate issues as necessary.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	3	3	3	3	3
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	3	3	3	3	3

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 377,222	$ 309,244	$ 309,244	$ 309,244	$ 308,932
Supplies & Materials	$ 313,873	$ 311,148	$ 311,148	$ 311,148	$ 284,752
Services & Maintenance	$ 5,221,679	$ 5,468,349	$ 5,468,349	$ 5,468,349	$ 5,026,679
Internal Services	$ 39,015	$ 51,745	$ 51,745	$ 51,745	$ 74,459
Capital Equipment	$ 6,660	$ -	$ -	$ -	$ -
Subtotal	$ 5,958,448	$ 6,140,486	$ 6,140,486	$ 6,140,486	$ 5,694,822
Capital Projects	$ -	$ -	$ 197,357	$ 197,357	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ 197,357	$ 197,357	$ -
Department Total	$ 5,958,448	$ 6,140,486	$ 6,337,843	$ 6,337,843	$ 5,694,822

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

TRANSIT AND PARKING ADMINISTRATION

GOALS:

- Provide a safe, reliable, and efficient public transit service to citizens and visitors in order to increase access to and from destinations in Norman.
- Provide accessible and convenient public parking services to citizens and visitors in order to meet community needs and goals.
- Provide exceptional customer service to citizens and visitors of Norman in order to provide a more positive experience when using public transit and parking services.

OBJECTIVES:

- Plan for and make improvements outlined in the updated transit long range plan
- Improve overall satisfaction in public transit service
- Improve reliability of transit by increasing on-time performance
- Provide safe public transit service and attract both repeat and new passengers

PERFORMANCE MEASUREMENTS - RESULTS REPORT

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Percentage of public transportation customers surveyed as satisfactory	82%	n/a	85%	n/a	n/a
Number of fixed-route passenger trips provided	379,993	479,673	500,000	505,000	515,000
Number of paratransit trips provided	23,236	25,225	26,000	23,500	25,000
Percentage of on-time fixed-route arrivals	67%	70%	75%	68%	75%
Percentage of on-time paratransit pick-ups	97%	93%	98%	94%	98%
Number of bus passengers per service hour, cumulative	18.4	20	22	21	22
Number of bus passengers per day, average	1,241	1,571	1,629	1,700	1,700
Percentage of required paratransit pickups denied due to capacity	0%	0%	0%	1%	0%

*Customer satisfaction survey conducted biennially in even numbered years.

DIVISION SUMMARY

27550278 PARKING SERVICES

MISSION:

The mission of Parking Services is to provide accessible and convenient parking services to the citizens and visitors of the City of Norman.

DESCRIPTION:

Parking Services provide the following services:

• General operation and maintenance of 23 parking pay stations located at two existing surface parking lots in Downtown Norman (E. Gray Street) and Campus Corner (Asp Avenue) as well as 204 on-street public parking spaces around Campus Corner and the Cleveland County Courthouse.
• Maintain maintenance records and inventory of spare parts
• Collect parking revenue and maintain revenue records
• Annual parking facility inspections
• Develop, maintain, and utilize Parking Studies and Plans to ensure services provided are an asset to the local community
• Investigate and take appropriate action in response to complaints/inquiries from the public and initiate improvements to eliminate issues as necessary
• Propose and manage parking improvements, infrastructure, and programs according to most recent Parking Studies
• Ensure the City of Norman remains in compliance with various federal and state requirements

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ 77,312	$ 77,312	$ 77,312	$ 77,015
Supplies & Materials	$ 12,831	$ 17,000	$ 17,000	$ 17,000	$ 17,000
Services & Maintenance	$ 27,949	$ 32,000	$ 32,000	$ 32,000	$ 32,000
Internal Services	$ -	$ -	$ -	$ -	$ 229
Capital Equipment	$ 21,456	$ 15,000	$ 15,000	$ 15,000	$ -
Subtotal	$ 62,236	$ 141,312	$ 141,312	$ 141,312	$ 126,244
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Department Total	$ 62,236	$ 141,312	$ 141,312	$ 141,312	$ 126,244

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

27550278 PARKING SERVICES

GOALS:

- Provide accessible and convenient public parking services to citizens and visitors in order to meet community needs and goals
- Respond to citizen requests in a courteous, timely, and efficient manner
- Provide prompt assistance to other City Departments and Divisions
- Ensure employee safety

OBJECTIVES:

- Investigate issues related to parking meters reported by the public in a timely and courteous manner
- Respond to malfunctions and damaged parking equipment in a timely manner
- Perform preventative maintenance on all parking meter equipment
- Research, implement and manage improvements outlined in the parking strategic plan
- Provide a safe working environment for all employees

PERFORMANCE MEASUREMENTS - RESULTS REPORT

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Provide initial response to citizen	100%	100%	100%	100%	100%
Provide follow-up response to	100%	100%	100%	100%	100%
Preventative maintenance on all	100%	100%	100%	100%	100%

FUND SUMMARY

TOTAL ROOM TAX FUND (23)

MISSION:

To account for and monitor all resources associated with the Room Tax Fund.

DESCRIPTION:

Established by City ordinances to receive revenues from the City Hotel/Motel Occupancy Tax to be used for promoting and fostering convention and tourism development in the City of Norman, support arts and humanities activities and provide funding for park development capital equipment.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 3,062,188	$ 3,070,000	$ 3,070,000	$ 3,070,000	$ 3,730,263
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 3,062,188	$ 3,070,000	$ 3,070,000	$ 3,070,000	$ 3,730,263
Capital Projects	$ 624,195	$ -	$ 238,074	$ 238,074	$ -
Cost Allocation	$ 161,725	$ 157,895	$ 157,895	$ 157,895	$ 207,237
Debt Service	$ 429,391	$ 431,554	$ 431,554	$ 431,554	$ 433,306
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Audit Adjust/Encumb	$ 166,180	$ -	$ -	$ -	$ -
Subtotal	$ 1,381,491	$ 589,449	$ 827,523	$ 827,523	$ 640,543
Fund Total	$ 4,443,679	$ 3,659,449	$ 3,897,523	$ 3,897,523	$ 4,370,806

DIVISON SUMMARY

23330340 ROOM TAX - ADMINISTRATION

MISSION:

Efficiently receipt and collect room tax revenues.

DESCRIPTION:

Administers the receipt and collection of room tax revenues. Reference is made in the Financial Summary Section for the determination of the appropriation amount for the administration charge.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ 161,725	$ 157,895	$ 157,895	$ 157,895	$ 207,237
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 161,725	$ 157,895	$ 157,895	$ 157,895	$ 207,237
Division Total	$ 161,725	$ 157,895	$ 157,895	$ 157,895	$ 207,237

DIVISION SUMMARY

23730241 ROOM TAX - ARTS COUNCIL

MISSION:

Provide funds for the Norman Arts Council to support, encourage, coordinate and promote awareness of quality arts activities and programs in Oklahoma, and foster better understanding of the fine, applied, and performing arts and humanities in Norman.

DESCRIPTION:

The Norman Arts Council reviews applications for the use of Room Tax funds and administers these funds. Reference is made in the Financial Summary Section for the determination of the appropriation amount for the Arts Council.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 942,500	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,243,421
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 942,500	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,243,421
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 942,500	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,243,421

DIVISION SUMMARY

23330243 ROOM TAX - CONVENTION & VISITORS BUREAU

MISSION:

Provide funds for promotion of the City of Norman and facilities available for meetings, conventions, etc.

DESCRIPTION:

Ordinance No. O-9293-22 provides for contracting with a not-for-profit corporation for the purpose of administering this portion of the Room Tax funds.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 2,119,688	$ 2,070,000	$ 2,070,000	$ 2,070,000	$ 2,486,842
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 2,119,688	$ 2,070,000	$ 2,070,000	$ 2,070,000	$ 2,486,842
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 2,119,688	$ 2,070,000	$ 2,070,000	$ 2,070,000	$ 2,486,842

DIVISION SUMMARY

2379* - ROOM TAX - CAPITAL PROJECTS

MISSION:

To perform capital projects funded with Room Tax Funds.

DESCRIPTION:

See Capital Improvements Five Year Plan FYE 27 - FYE 31 for a detailed analysis of Room Tax Capital Projects.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ 624,195	$ -	$ 238,074	$ 238,074	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 624,195	$ -	$ 238,074	$ 238,074	$ -
Division Total	$ 624,195	$ -	$ 238,074	$ 238,074	$ -

FUND SUMMARY

TOTAL SEIZURES AND RESTITUTION FUND (25)

MISSION:

A special revenue fund established to record revenues and expenditures for the specified purpose of police investigations.

DESCRIPTION:

To provide assistance with police investigations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 855	$ 30,000	$ 30,000	$ 30,000	$ 97,000
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ 1,390,137	$ 728,329	$ 728,329	$ 728,329	$ 734,848
Subtotal	$ 1,390,992	$ 758,329	$ 758,329	$ 758,329	$ 831,848
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Audit Adjust/Encumb	$ 2,367	$ -	$ -	$ -	$ -
Subtotal	$ 2,367	$ -	$ -	$ -	$ -
Fund Total	$ 1,393,359	$ 758,329	$ 758,329	$ 758,329	$ 831,848

DIVISION SUMMARY

25660138 FEDERAL SEIZURES AND RESTITUTION

MISSION:

A special revenue fund established to record revenues and expenditures for the specified purpose of police investigations.

DESCRIPTION:

To provide assistance with police investigations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 855	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ 256,155	$ -	$ -	$ -	$ 174,500
Subtotal	$ 257,010	$ -	$ -	$ -	$ 174,500
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 257,010	$ -	$ -	$ -	$ 174,500

DIVISION SUMMARY

25660235 STATE SEIZURES AND RESTITUTION

MISSION:

A special revenue fund established to record revenues and expenditures for the specified purpose of police investigations.

DESCRIPTION:

To provide assistance with police investigations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ 30,000	$ 30,000	$ 30,000	$ 97,000
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ 1,133,982	$ 728,329	$ 728,329	$ 728,329	$ 560,348
Subtotal	$ 1,133,982	$ 758,329	$ 758,329	$ 758,329	$ 657,348
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,133,982	$ 758,329	$ 758,329	$ 758,329	$ 657,348

FUND SUMMARY

TOTAL SPECIAL GRANTS FUND (22)

MISSION:

Contributions or gifts of cash or other assets from another government agency to be used or expended for a specified purpose, activity or facility.

DESCRIPTION:

To account for and monitor all related revenues and expenditures for all special revenue grants and projects of the City of Norman.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	2	2	2
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	2	2	2

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 79,970	$ -	$ 132,063	$ 132,063	$ 202,647
Supplies & Materials	$ 229,471	$ 1,000	$ 69,791	$ 69,791	$ 5,000
Services & Maintenance	$ 135,255	$ 18,500	$ 596,510	$ 596,510	$ -
Internal Services	$ 9,170	$ 3,536	$ 4,288	$ 4,288	$ -
Capital Equipment	$ 2,067,301	$ -	$ 6,513,807	$ 6,513,807	$ 40,000
Subtotal	$ 2,521,167	$ 23,036	$ 7,316,458	$ 7,316,458	$ 247,647
Capital Projects	$ 4,922,926	$ -	$ 6,010,839	$ 6,010,839	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ 1,250,000
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ 1,262,724	$ -	$ -	$ -	$ -
Audit Adjust/Encum	$ (222,554)	$ -	$ -	$ -	$ -
Subtotal	$ 5,963,096	$ -	$ 6,010,839	$ 6,010,839	$ 1,250,000
Fund Total	$ 8,484,263	$ 23,036	$ 13,327,296	$ 13,327,296	$ 1,497,647

FUND SUMMARY

TOTAL WESTWOOD PARK FUND (29)

MISSION:

Westwood Park is committed to providing accessible, attractive, enjoyable and safe park facilities and recreational activities for the citizens of Norman.

DESCRIPTION:

Westwood Park Fund is responsible for the management of the park system, recreational facilities and programs, and the Westwood Park Complex.

Beginning in FYE 2010, the Westwood Park Fund was classified as a Special Revenue Fund instead of an Enterprise Fund due to a change in City course of action regarding Westwood Golf and Pool operations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	9	9	9	9	9
Part-time Positions	1	1	1	1	1
Total Budgeted Positions	10	10	10	10	10

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,832,805	$ 1,824,406	$ 1,815,406	$ 1,815,406	$ 1,701,668
Supplies & Materials	$ 626,383	$ 606,504	$ 581,604	$ 581,604	$ 577,693
Services & Maintenance	$ 451,033	$ 365,100	$ 399,000	$ 399,000	$ 431,551
Internal Services	$ 79,254	$ 80,706	$ 80,706	$ 80,706	$ 119,365
Capital Equipment	$ 35,941	$ 95,896	$ 95,896	$ 95,896	$ 104,069
Subtotal	$ 3,025,416	$ 2,972,612	$ 2,972,612	$ 2,972,612	$ 2,934,346
Capital Projects	$ 2,881	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Audit Adjust/Encum	$ (16,388)	$ -	$ -	$ -	$ -
Subtotal	$ (13,507)	$ -	$ -	$ -	$ -
Division Total	$ 3,011,909	$ 2,972,612	$ 2,972,612	$ 2,972,612	$ 2,934,346

DIVISION SUMMARY

29970332 WESTWOOD GOLF COURSE

MISSION:

The mission of the Westwood Golf Course Division is to promote the game of golf and provide the highest quality golf facility possible to the citizens of Norman.

DESCRIPTION:

Westwood Golf Course is an 18-hole course, which includes a driving range, two large practice greens, a fully stocked pro shop and restaurant. Lessons are available, as well as programs for active men, women, juniors and seniors. Several tournaments are hosted at Westwood throughout the year.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	2
Part-time Positions	1	1	1	1	1
Total Budgeted Positions	3	3	3	3	3

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 374,419	$ 314,240	$ 305,240	$ 305,240	$ 294,545
Supplies & Materials	$ 175,364	$ 184,892	$ 159,992	$ 159,992	$ 185,142
Services & Maintenance	$ 90,222	$ 93,605	$ 127,505	$ 127,505	$ 143,341
Internal Services	$ 5,130	$ 5,068	$ 5,068	$ 5,068	$ 11,474
Capital Equipment	$ 1,659	$ 4,500	$ 4,500	$ 4,500	$ 3,500
Subtotal	$ 646,794	$ 602,305	$ 602,305	$ 602,305	$ 638,002
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 646,794	$ 602,305	$ 602,305	$ 602,305	$ 638,002

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WESTWOOD GOLF COURSE

GOALS:

- To grow the game of golf and create future interest in Westwood as an amenity that can be utilized for individual or family recreation, social activity and as a conduit to conduct business for Norman citizens and citizens from across the state.
- To continue to improve the course and provide an excellent golf facility with outstanding customer service and satisfaction.
- To increase revenue by increasing regular rounds of golf played, memberships, association activity and tournament play.
- To create junior, women's and couples play.

OBJECTIVES:

- Continue to improve membership programs and promote the men's, women's and junior associations to increase customer loyalty and frequency of play by implementing current trend indicators in the golf industry (pricing, programs and procedures) that influence our geographic location.
- Keep membership, association members and all players informed by emailing notices and having greater website ability becoming more proactive to the informational needs of the golfing community.
- Promote the game of golf through our professional teaching staff that has knowledge of golfing technique, principals and equipment to provide the individual golfer's game.
- Support junior clinics and the Junior Golf Academy.
- Continue the First Tee junior golf program.
- Continue to promote couples and family play and tournaments.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Annual rounds of golf*	35,327	32,868	36,507	3,723	37,516
Men's & Women's Associations	20	19	19	25	25
Outside tournaments	35	38	38	40	40
Junior Academy Participants	62	80	80	80	80
Regular annual memb w/cart	20	11	11	11	0
Regular annual memb w/cart & w/range	36	35	34	52	63
Senior annual memb w/cart & w/range	5	9	8	18	19
Junior annual membership	3	3	2	32	27
Junior summer membership	4	4	3	0	2
Additional family member	14	18	16	17	20

Notes to Results Report: *Number of rounds played is affected by weather, course conditions, price and number of other available

DIVISION SUMMARY

29970231 WESTWOOD GOLF MAINTENANCE

MISSION:

To provide a quality championship golfing facility which will be an asset to the Norman community, as well as an attraction for out of town visitors.

DESCRIPTION:

The Westwood Maintenance Division is responsible for maintaining the grounds and equipment at Westwood Park. The facility is a 137-acre complex, which includes an 18-hole championship golf course, 12 lighted tennis courts, a park with playground and pavilion, a 250-space parking lot and a swim complex. The golf course has approximately 65 acres of intensely maintained turf. There are six full time staff members and approximately 6,000 man-hours of temporary labor during the growing season.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	6	6	6	6	6
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	6	6	6	6	6

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 602,446	$ 654,766	$ 654,766	$ 654,766	$ 651,453
Supplies & Materials	$ 129,302	$ 131,712	$ 131,712	$ 131,712	$ 123,801
Services & Maintenance	$ 100,165	$ 93,245	$ 93,245	$ 93,245	$ 115,260
Internal Services	$ 45,222	$ 41,910	$ 41,910	$ 41,910	$ 52,154
Capital Equipment	$ 21,131	$ 89,146	$ 89,146	$ 89,146	$ 100,569
Subtotal	$ 898,265	$ 1,010,779	$ 1,010,779	$ 1,010,779	$ 1,043,237
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 898,265	$ 1,010,779	$ 1,010,779	$ 1,010,779	$ 1,043,237

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WESTWOOD GOLF MAINTENANCE

GOALS:

- To maintain a high level of customer satisfaction with the golf course operations.
- To maintain a golf cart fleet that is comfortable, easy to operate, safe and trouble free for the customer.
- To maintain putting greens and other turf areas that are consistent, have a good pace and allow for healthy vigorous turf.
- To provide a safe working environment for Westwood staff.
- To collect customer satisfaction data by customer surveys.

OBJECTIVES:

- Provide a program for customer comments.
- Produce vigorous turf using good cultural practices, as well as an integrated pest management system.
- Conduct regular safety meetings and training sessions.
- Initiate renovation projects.
- Monitor and improve quality of turf on the golf course.
- Achieve 95% customer satisfaction level.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
golf car availability	85%	97%	97%	97%	97%
turf quality	8.5	9	9.5	9.5	9.6

DIVISION SUMMARY

29970133 WESTWOOD POOL

MISSION:

The Westwood Family Aquatic Center is dedicated to providing quality service in a safe and healthy environment for the general public; this is accomplished through manager and lifeguard teamwork, training, responsiveness, and professionalism.

DESCRIPTION:

The Westwood Family Aquatic Center provides a 50 meter lap pool and diving area with a family slide, lazy river, zero depth entry family pool with toddler play features and a wet deck with dumping buckets and spray features similar to a splash pad during the summer months for use by the general public.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 722,947	$ 716,847	$ 716,847	$ 716,847	$ 645,900
Supplies & Materials	$ 129,317	$ 101,900	$ 101,900	$ 101,900	$ 103,650
Services & Maintenance	$ 242,395	$ 160,250	$ 160,250	$ 160,250	$ 138,500
Internal Services	$ 27,542	$ 32,371	$ 32,371	$ 32,371	$ 48,308
Capital Equipment	$ 13,151	$ -	$ -	$ -	$ -
Subtotal	$ 1,135,351	$ 1,011,368	$ 1,011,368	$ 1,011,368	$ 936,358
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,135,351	$ 1,011,368	$ 1,011,368	$ 1,011,368	$ 936,358

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WESTWOOD POOL

GOALS:

- Provide a safe and healthy swim complex for the citizens of Norman and the surrounding communities.
- Manage the swim complex on a self-supporting basis.
- Increase the number of youth swim lesson participants each year.

OBJECTIVES:

- Provide highly qualified staff to monitor use of the complex.
- Provide quality swim lessons to the general public.
- Increase attendance through advertising and positive experiences.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Revenue in excess of operating cost	$105,000	$165,921			$175,000
Number of season passes sold	2,400	6,277	400	400	6,500
Number of swim lessons sold	950	673	200	200	700
Total season attendance	130,000	95,764			110,000

DIVISION SUMMARY

29770035 WESTWOOD CONCESSIONS

MISSION:

The Westwood Golf Grill and Aquatic Center Concession is dedicated to providing quality food, drink, snacks, and service in a safe and clean atmosphere for its customers; this is accomplished through the managers and servers teamwork by receiving training, prompt responsiveness, and professionalism.

DESCRIPTION:

The Westwood Golf Grill and Aquatic Center Concession provide food, snacks, and drinks to customers at the Westwood Golf Course and the Westwood Family Aquatic Center.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	1	1	1	1	1
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	1	1	1	1	1

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 132,992	$ 138,553	$ 138,553	$ 138,553	$ 109,770
Supplies & Materials	$ 179,390	$ 188,000	$ 188,000	$ 188,000	$ 165,100
Services & Maintenance	$ 18,252	$ 18,000	$ 18,000	$ 18,000	$ 34,450
Internal Services	$ 1,361	$ 1,357	$ 1,357	$ 1,357	$ 7,429
Capital Equipment	$ -	$ 2,250	$ 2,250	$ 2,250	$ -
Subtotal	$ 331,995	$ 348,160	$ 348,160	$ 348,160	$ 316,749
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 331,995	$ 348,160	$ 348,160	$ 348,160	$ 316,749

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WESTWOOD CONCESSIONS

GOALS:

- Provide food, drink, and snacks at an affordable cost for the citizens of Norman that visit the Westwood Family Aquatic Center and the Westwood Golf Course.

OBJECTIVES:

- Provide support and supplemental revenue to the aquatic center and golf course through providing food and drink service for activities at Westwood Park.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Projected Profit	$107,957	$104,914	$130,512	$130,512	$105,000
Pool Concession Revenue	$190,310	$197,742	$135,392	$135,392	$200,000
Golf Restaurant Revenue	$130,206	$101,799	$111,224	$111,224	$105,000
Alcohol Sales	$61,487	$79,153	$63,380	$63,380	$80,000

FUND SUMMARY

TOTAL YFAC FUND (24)

MISSION:

The Young Family Athletic Center stands as a pinnacle of excellence, offering premier basketball and volleyball courts, aquatics, sports medicine, youth sports, sports camps, and leagues. The facility will be sought after for sports tournaments, will be open for rentals, and have hours available for the community to enjoy.

DESCRIPTION:

The Young Family Athletic Center is a new approximately 122,000 square foot facility built on a 12-acre site on the north side of Norman, OK. The Young Family Athletic Center furthers the citizen-initiated Norman Forward mission to fund and create quality of life projects for the community. The aquatic portion of the building features two pools: an 8-lane 25-yard competition pool with adequate spectator seating and a 4-lane 25-meter pool used as a warm-up pool during swim competitions. Men's and Women's Locker Rooms are located adjacent to the pools. When the pools are not being used for competitions, the citizens of Norman will have access to the pool for general use and swimming.

The Multi-Sport Gymnasium portion of the building houses eight basketball courts with 12 volleyball courts, which overlay the basketball courts. The regulation-size basketball court overlay two basketball courts and runs in the opposite direction.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	5	5	5	5	5
Part-time Positions	22	22	25	25	25
Total Budgeted Positions	27	27	30	30	30

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 862,482	$ 1,065,828	$ 958,628	$ 958,628	$ 1,182,369
Supplies & Materials	$ 84,859	$ 69,250	$ 96,450	$ 96,450	$ 232,000
Services & Maintenance	$ 454,589	$ 481,410	$ 561,410	$ 561,410	$ 393,511
Internal Services	$ 5,442	$ 13,428	$ 13,428	$ 13,428	$ 266,765
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 1,407,373	$ 1,629,916	$ 1,629,916	$ 1,629,916	$ 2,074,645
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Audit Adjust/Encumb	$ (10,919)	$ -	$ -	$ -	$ -
Subtotal	$ (10,919)	$ -	$ -	$ -	$ -
Fund Total	$ 1,396,454	$ 1,629,916	$ 1,629,916	$ 1,629,916	$ 2,074,645

DIVISION SUMMARY

24770412 - YFAC ADMINISTRATION

MISSION:

The Young Family Athletic Center stands as a pinnacle of excellence, offering premier basketball and volleyball courts, aquatics, sports medicine, youth sports, sports camps, and leagues. The facility will be sought after for sports tournaments, will be open for rentals, and have hours available for the community to enjoy.

DESCRIPTION:

The Young Family Athletic Center is a new approximately 122,000 square foot facility built on a 12-acre site on the north side of Norman, OK. The Young Family Athletic Center furthers the citizen-initiated Norman Forward mission to fund and create quality of life projects for the community. The aquatic portion of the building features two pools: an 8-lane 25-yard competition pool with adequate spectator seating and a 4-lane 25-meter pool used as a warm-up pool during swim competitions. Men's and Women's Locker Rooms are located adjacent to the pools. When the pools are not being used for competitions, the citizens of Norman will have access to the pool for general use and swimming.

The Multi-Sport Gymnasium portion of the building houses eight basketball courts with 12 volleyball courts, which overlay the basketball courts. The regulation-size basketball court overlay two basketball courts and runs in the opposite direction.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	5	5	5	5	5
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	5	5	5	5	5

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 457,038	$ 480,160	$ 480,160	$ 480,160	$ 469,578
Supplies & Materials	$ 84,230	$ 69,250	$ 39,250	$ 39,250	$ 82,000
Services & Maintenance	$ 450,114	$ 481,410	$ 556,410	$ 556,410	$ 393,511
Internal Services	$ 5,442	$ 13,428	$ 13,428	$ 13,428	$ 266,765
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 996,824	$ 1,044,248	$ 1,089,248	$ 1,089,248	$ 1,211,854
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 996,824	$ 1,044,248	$ 1,089,248	$ 1,089,248	$ 1,211,854

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

24770412 YFAC ADMINISTRATION

GOALS:

- To grow youth and adult sports and aquatics in Norman and create future interest in YFAC as an amenity that can be utilized for individual or family recreation, social activity, and as a conduit to conduct business for Norman residents as well as residents from across the state.
- To continue to improve the facility and provide an excellent sports and aquatics facility with outstanding customer service and satisfaction.
- To create revenue by increasing leagues, classes, memberships, and tournament rentals.

OBJECTIVES:

- Continue to improve membership programs and benefits as well as classes and leagues to increase customer loyalty and frequency of visitation by implementing current trend indicators in the youth and adult sports industry (pricing, programs and procedures) that influence our geographic location.
- Keep membership, parents and all players informed by continuously improving communication and becoming more proactive to the informational needs of the youth and adult sports community.
- Promote health and wellness through our memberships and class offerings.
- Support local operational partners and league operators.
- Continue to grow the local youth basketball and volleyball leagues.
- Continue to promote family visitation and tournaments.

PERFORMANCE MEASUREMENTS - RESULTS REPORT

	FYE 24 ACTUAL		FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:						
Regular Annual Memberships		n/a	119	126	126	155
Number of Day Passes sold annually		n/a	1,816	613	613	2,100
Annual Facility Rentals		n/a	56	31	31	65
Youth Athletics and Aquatics Class Attendance		n/a	6,200	3,300	3,300	6,500
Adult Athletics and Aquatics Class Attendance		n/a	77	65	65	180

DIVISION SUMMARY

24770413 - YFAC GYM

MISSION:

The Young Family Athletic Center is dedicated to providing quality service in a safe and healthy environment for the general public; this is accomplished through Supervisor and staff teamwork, training, responsiveness, and professionalism.

DESCRIPTION:

The Young Family Athletic Center is a new approximately 122,000 square foot facility built on a 12-acre site on the north side of Norman, OK. The Young Family Athletic Center furthers the citizen-initiated Norman Forward mission to fund and create quality of life projects for the community. The Multi-Sport Gymnasium portion of the building houses eight basketball courts with 12 volleyball courts, which overlay the basketball courts. The regulation-size basketball court overlay two basketball courts and runs in the opposite direction.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	7	7	7	7	7
Total Budgeted Positions	7	7	7	7	7

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 158,099	$ 237,287	$ 187,287	$ 187,287	$ 230,359
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 158,099	$ 237,287	$ 187,287	$ 187,287	$ 230,359
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 158,099	$ 237,287	$ 187,287	$ 187,287	$ 230,359

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

24770413 YFAC GYM

GOALS:

- To grow youth and adult sports and aquatics in Norman and create future interest in YFAC as an amenity that can be utilized for individual or family recreation, social activity, and as a conduit to conduct business for Norman residents as
- To continue to improve the facility and provide an excellent sports and aquatics facility with outstanding customer service and satisfaction.
- To create revenue by increasing leagues, classes, memberships, and tournament rentals.

OBJECTIVES:

- Continue to improve membership programs and benefits as well as classes and leagues to increase customer loyalty and frequency of visitation by implementing current trend indicators in the youth and adult sports industry (pricing, programs and procedures) that influence our geographic location.
- Keep membership, parents and all players informed by continuously improving communication and becoming more proactive to the informational needs of the youth and adult sports community.
- Promote health and wellness through our memberships and class offerings.
- Support local operational partners and league operators.

PERFORMANCE MEASUREMENTS - RESULTS REPORT

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Youth Athletics Class	n/a	5,500	3,000	3,000	5,725
Number of Sports Tournaments held annually	n/a	42	21	21	50
Youth Athletics Camps Attendance	n/a	13	6	6	15

DIVISION SUMMARY

24770414 - YFAC POOL

MISSION:

The Young Family Athletic Center is dedicated to providing quality service in a safe and healthy environment for the general public; this is accomplished through Supervisor and lifeguard teamwork, training, responsiveness, and professionalism.

DESCRIPTION:

The Young Family Athletic Center is a new approximately 122,000 square foot facility built on a 12-acre site on the north side of Norman, OK. The Young Family Athletic Center furthers the citizen-initiated Norman Forward mission to fund and create quality of life projects for the community. The aquatic portion of the building features two pools: an 8-lane 25-yard competition pool with adequate spectator seating and a 4-lane 25-meter pool used as a warm-up pool during swim competitions. Men's and Women's Locker Rooms are located adjacent to the pools. When the pools are not being used for competitions, the citizens of Norman will have access to the pool for general use and swimming.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	15	15	15	15	15
Total Budgeted Positions	15	15	15	15	15

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 247,346	$ 348,381	$ 291,181	$ 291,181	$ 290,307
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 4,475	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 251,821	$ 348,381	$ 291,181	$ 291,181	$ 290,307
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 251,821	$ 348,381	$ 291,181	$ 291,181	$ 290,307

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

24770414 YFAC POOL

GOALS:

- To grow youth and adult sports and aquatics in Norman and create future interest in YFAC as an amenity that can be utilized for individual or family recreation, social activity and as a conduit to conduct business for Norman residents as well as residents from across the state.
- To continue to improve the facility and provide an excellent sports and aquatics facility with outstanding customer service and satisfaction.
- To create revenue by increasing leagues, classes, memberships, and tournament rentals.

OBJECTIVES:

- Continue to improve membership programs and benefits as well as classes and leagues to increase customer loyalty and frequency of visitation by implementing current trend indicators in the youth and adult sports industry (pricing, programs and procedures) that influence our geographic location.
- Keep membership, parents and all players informed by continuously improving communication and becoming more proactive to the informational needs of the youth and adult sports community.
- Promote health and wellness through our memberships and class offerings.
- Support local operational partners and league operators.

PERFORMANCE MEASUREMENTS - RESULTS REPORT

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Youth Aquatics Class Attendance	n/a	700	300	300	750
Number of Swim Lessons Sold	n/a		14	14	50
Adult Aquatics Class Attendance	n/a	25	15	15	35
Number of accidents requiring EMS	n/a	2			

DIVISION SUMMARY

24770035 YFAC CONCESSIONS

MISSION:

The Time Out Cafe Concession is dedicated to providing quality food, drink, snacks, and service in a safe and clean atmosphere for its customers; this is accomplished through the managers and servers teamwork by receiving training, prompt responsiveness, and professionalism.

DESCRIPTION:

The Time Out Cafe Concession provide food, snacks, and drinks to customers at the Young Family Athletic Center.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	3	3	3
Total Budgeted Positions	0	0	3	3	3

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ 192,125
Supplies & Materials	$ -	$ -	$ 57,200	$ 57,200	$ 150,000
Services & Maintenance	$ -	$ -	$ 5,000	$ 5,000	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ 62,200	$ 62,200	$ 342,125
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ -	$ -	$ 62,200	$ 62,200	$ 342,125

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

YFAC CONCESSIONS

GOALS:

- Provide food, drink, and snacks at an affordable cost for the citizens of Norman that visit the Young Family Athletic Center.

OBJECTIVES:

- Provide support and supplemental revenue to the athletic center through providing food and drink service for activities at Young Family Athletic Center.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Projected Profit	n/a	n/a			

ENTERPRISE FUNDS

ENTERPRISE FUNDS

The Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the City is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the City Council has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

UTILITIES DEPARTMENT

174 EMPLOYEES

Utilities Engineer (1)
Capital Projects Engineer (1)
Staff Engineer (1)
GIS Utilities Analyst (1)
GIS Utilities Technician (1)
Construction Manager (1)

UTILITIES DIRECTOR (1)

Administrative Technician IV (1)

SANITATION (61)

Administration (4)
Solid Waste Manager (1)
Administrative Technician III (2)
Dispatcher (1)

Commercial Collection (12)
Utilities Supervisor (1)
Sanitation Worker II (11)

Waste Disposal (14)
Utilities Supervisor (1)
Container Maintenance
Container Repair Asst. (1)
Container Program Tech (1)
Transfer Station
Transfer Station Attendant (1)
Heavy Equipment Operator (7)
Compost Facility
Heavy Equipment Operator (2)
Compost Facility Attendant (1)

Recycling (7)
Utilities Supervisor (1)
Recycling Operator (3)
Sanitation Worker II (3)

Residential Collection (24)
Utilities Supervisor (1)
Sanitation Worker II (10)
Sanitation Worker I (1)
Greenwaste Collection
itation Worker II (6)
itation Worker I (6)

WATER RECLAMATION (21)

Administration (3)
Plant Manager (1)
Utilities Supervisor (1)
Administrative Technician III (1)

Laboratory (3)
Lab Manager (1)
Lab Technician (2)

Bio-Solids (3)
Heavy Equipment Operator (3)

Operations & Maintenance (11)
Crew Chief (1)
Plant Mechanic (1)
Maintenance Worker II (1)
Maintenance Worker I (1)
Plant Operator (6)
PT Custodian (1)
Utilities WTP/WRF Specialist (1)

UTILITY SERVICES (7)

Billing & Customer Service
Utility Billing Supervisor (1)
Customer Account Specialist (1)
Customer Service Rep I (5)

WATER TREATMENT (18)

Administration (3)
Plant Manager (1)
Utilities Supervisor (1)
Administrative Technician III (1)

Laboratory (3)
Lab Manager (1)
Lab Technician (1)
PT Lab Intern (1)

Plant Operations (10)
Utilities WTP/WRF Systems Admin (1)
Plant Operator (6)
Plant Mechanic (1)
Plant Op./Maint. Tech (1)
PT Custodian (1)

Wells (2)
Plant Operator (2)

LINE MAINTENANCE (59)

Administration (3)
Manager (1)
Administrative Technician III (2)

Water Line Maintenance (36)
Supervisor (1)
Specialist (1)
Crew Chief (4)
Heavy Equipment Operator (5)
Utility Distribution Worker II (7)
Utility Distribution Worker I (12)
Meter Service Supervisor (1)
Meter Service Rep. (3)
Utility Line Locator (2)

Sewer Line Maintenance (20)
Supervisor (1)
Specialist (1)
Crew Chief (2)
Heavy Equipment Operator (4)
Utility Collection Worker II (9)
Utility Collection Worker I (2)
Utility Line Locator (1)

DEPARTMENT SUMMARY

TOTAL UTILITIES DEPARTMENT

MISSION:

Providing environmentally sound and efficient utility services to our customers in a professional, safe manner at sustainable rates.

DESCRIPTION:

To manage, account for and administer the water system, water reclamation system, and sanitation services for the City of Norman. The department spans five separate Funds: the Water Fund, the Water Reclamation Fund, the Sewer Maintenance Fund, the New Development Excise Fund, and the Sanitation Fund.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	160	161	161	161	171
Part-time Positions	3	3	3	3	3
Total Budgeted Positions	163	164	164	164	174

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 16,773,237	$ 15,860,632	$ 15,860,632	$ 15,860,632	$ 16,358,618
Supplies & Materials	$ 6,168,435	$ 6,401,641	$ 6,541,889	$ 6,541,889	$ 7,752,129
Services & Maintenance	$ 7,547,338	$ 9,227,055	$ 9,042,528	$ 9,042,528	$ 9,699,784
Internal Services	$ 1,702,808	$ 1,822,950	$ 1,822,950	$ 1,822,950	$ 1,912,595
Capital Equipment	$ 4,858,441	$ 3,450,947	$ 3,782,926	$ 3,782,926	$ 5,818,348
Subtotal	$ 37,050,259	$ 36,763,225	$ 37,050,925	$ 37,050,925	$ 41,541,474
Capital Projects	$ 22,042,836	$ 22,400,000	$ 99,911,475	$ 99,911,475	$ 8,050,000
Cost Allocation	$ 6,574,927	$ 5,505,991	$ 5,505,991	$ 5,505,991	$ 5,107,344
Debt Service	$ 10,045,542	$ 10,964,641	$ 10,964,641	$ 10,964,641	$ 10,211,764
Interfund Transfers	$ 4,094,715	$ 2,145,616	$ 2,220,616	$ 2,220,616	$ 3,206,152
Audit Adjust/Encumbrances	$ 3,089,450	$ -	$ -	$ -	$ -
Subtotal	$ 45,847,470	$ 41,016,248	$ 118,602,723	$ 118,602,723	$ 26,575,260
Department Total	$ 82,897,729	$ 77,779,473	$ 155,653,648	$ 155,653,648	$ 68,116,734

DEPARTMENT SERVICE EFFORTS AND ACCOMPLISHMENTS

UTILITIES DEPARTMENT

GOALS:

- Protect the environment and provide a cleaner, greener Norman for our customers.
- Improve services and minimize costs for our water, water reclamation and sanitation customers through long-term planning, proper maintenance of our systems, proper contract and compliance management, by increasing employee knowledge through training and implementing new technologies where practical and cost effective.
- Increase knowledge of the general public regarding the capabilities of our utility systems and our need to maintain compliance with existing and proposed regulatory requirements.
- Provide a safe workplace for our staff, our contractors, and the general public by minimizing safety related accidents and associated costs.

OBJECTIVES:

- Protect the Environment**:**

1. Provide safe reliable potable water that meets and exceeds all State and Federal regulations at a reasonable cost for our customers.
2. Implement best available, cost efficient, treatment technologies to minimize pollutant discharges in our effluent.
3. Eliminate sewer overflows during rainfall and construction.
4. Provide safe and environmentally approved collection and disposal of municipal solid waste for all Norman residents.
5. Implement construction related Best Management Practices to protect storm waters.

- Improve Utility Services and Minimize Costs**:**

1. Consider adopted land use plan during planning phase for future projects.
2. Expand Water Reclamation Facility (WRF) capacity in advance of development in order to maintain the quality of effluent discharged and avoid any WRF bypass of wastewater.
3. Utilize and maintain water and water reclamation models to determine proper sizing of water distribution and wastewater collection systems to keep pace with development.
4. Explore alternative funding opportunities (grant funding) to minimize user fees for our customers.
5. Repair or replace deteriorated sanitary sewer lines and perform before and after flow monitoring to document reduction of infiltration and inflow into the collection system.
6. Maintain compliance with existing and proposed rules and regulations, and grant conditions where applicable.
7. Provide timely review of development plans and specifications, and coordinate collection of payback fees and excise tax fees with the Planning Department.
8. Review City of Norman water, water reclamation and solid waste regulations and, if required, coordinate annual updates with the Public Works Department.

- Increase Knowledge of the General Public**:**

1. Inform the public regarding the need for utility improvements prior to and during implementation.
2. Educate our customers regarding available technologies and the advantages of implementation.
3. Expand the discussion of treated effluent reuse for irrigation, process water and educate the public regarding the advantages of indirect reuse as a water supply.
4. Inform the public regarding changes to regulations and the impact on the cost of our services.
5. Increase knowledge of employees so they can advance into higher positions.

- Provide a safe workplace**:**

1. Minimize Capital Improvement Projects (CIP) construction related accidents or injuries.
2. Maximize OSHA compliance by CIP contractors and City staff.
3. Ensure submission of and compliance with Traffic Control Plans.
4. Reduce citizen complaints during construction.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
For Construction Projects**:**					
Project completed within contract time, 90% of the time	100%	100%	90%	100%	90%
Final project costs to be less than 110% of the original contract amount, 90% of the time	100%	100%	90%	100%	90%
Utility plans for new development to be reviewed and returned within 10 work days of receipt from Public Works Department, 90% of the time.	96%	80%	90%	66%	90%
Private water will permits to be reviewed and returned within 10 workdays of receipt from Planning Department, 90% of the time	100%	87%	90%	90%	90%
Complete calculation of Excise Tax and Payback Fees within 5 work days of receipt	100%	100%	90%	100%	95%
Reduce outside design consultant use by completing 3 projects in-house. Completeness measured by readiness to bid project.	3	2	3	3	3

Notes to Results Report:
OSHA – Occupational Safety & Health Administration
CIP – Capital Improvement Projects

FUND SUMMARY

TOTAL SANITATION FUND (33)

MISSION:

The Solid Waste Administration's mission is to make safety our first priority: Provide a high level of service with high levels of efficiency: Provide employees with a sense of ownership: encourage our employees dedication of service to the community: be good custodians of the community assets: and be good custodians of the community environment. Our long term goal is to invest in infrastructure that will provide low cost Solid Waste Management that accommodates municipal growth.

DESCRIPTION:

Monitor all expenditures related to the Sanitation Division. Oversite of all collections service, recycling and disposal of municipal solid waste generated by the City of Norman. Maintain compliance with all local, state, and federal regulations. The Sanitation Division is keeping long term mentality that ensures low cost Solid Waste management for the rate payers in Norman for many years to come. Most of the investment will be in permanent structures that will be built to grow the City.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	58	59	59	59	61
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	58	59	59	59	61

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 6,594,654	$ 5,725,647	$ 5,725,647	$ 5,725,647	$ 5,689,437
Supplies & Materials	$ 1,333,198	$ 1,440,449	$ 1,440,449	$ 1,440,449	$ 1,230,244
Services & Maintenance	$ 3,403,743	$ 4,087,471	$ 4,082,971	$ 4,082,971	$ 4,103,552
Internal Services	$ 969,041	$ 997,724	$ 997,724	$ 997,724	$ 1,098,420
Capital Equipment	$ 3,546,661	$ 2,251,256	$ 2,543,456	$ 2,543,456	$ 3,408,489
Subtotal	$ 15,847,297	$ 14,502,547	$ 14,790,247	$ 14,790,247	$ 15,530,142
Capital Projects	$ 150,970	$ 200,000	$ 4,523,344	$ 4,523,344	$ -
Cost Allocations	$ 2,159,439	$ 2,312,802	$ 2,312,802	$ 2,312,802	$ 2,331,565
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ 219,599
Audit Adjust/Encumbrances	$ 85,420	$ -	$ -	$ -	$ -
Subtotal	$ 2,395,829	$ 2,512,802	$ 6,836,146	$ 6,836,146	$ 2,551,164
Fund Total	$ 18,243,126	$ 17,015,349	$ 21,626,393	$ 21,626,393	$ 18,081,306

DIVISION SUMMARY

33955160 SANITATION / ADMINISTRATION

MISSION:

The Sanitation Administration's mission is to make safety our first priority; provide a high level of service with high levels of efficiency; provide employees with a sense of ownership; encourage our employees' dedication of service to the community; be good custodians of the community assets; be good custodians of the community environment; and provide long term, low cost Solid Waste management.

DESCRIPTION:

Monitor all expenditures of the Sanitation Division. Oversight of all collection service, recycling and disposal of municipal solid waste generated by the City of Norman. Maintain compliance with all local, state and federal regulations. Invest in long term infrastructure.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	4	4	4	4	4
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	4	4	4	4	4

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 412,750	$ 429,189	$ 429,189	$ 429,189	$ 435,245
Supplies & Materials	$ 8,611	$ 24,570	$ 24,570	$ 24,570	$ 24,570
Services & Maintenance	$ 98,398	$ 86,148	$ 86,148	$ 86,148	$ 86,320
Internal Services	$ 34,086	$ 24,892	$ 24,892	$ 24,892	$ 51,836
Capital Equipment	$ -	$ 4,500	$ 4,500	$ 4,500	$ 2,500
Subtotal	$ 553,844	$ 569,299	$ 569,299	$ 569,299	$ 600,471
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ 84,360	$ 88,069	$ 88,069	$ 88,069	$ 88,304
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ 219,599
Subtotal	$ 84,360	$ 88,069	$ 88,069	$ 88,069	$ 307,903
Division Total	$ 638,204	$ 657,368	$ 657,368	$ 657,368	$ 908,374

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

SANITATION / ADMINISTRATION

GOALS:

- Compliance with all federal, state, and local regulations, in both environmental and transportation.
- Protect the citizen's assets by proper care and proper spending.
- Provide a high level of service at a high level of efficiency.
- Continue to divert as tonnage from landfill use as per the expectation of the citizens of Norman.
- Supervise in a dignified manner that lends a sense of ownership to the employees.
- Define performance expectation to all employees.

OBJECTIVES:

- Put safety first
- Provide an efficient level of service
- Empower employees to have ownership in operations through professionalism
- Being good stewards of the community we serve

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Total Sanitation accounts (residential and commercial)	46,000	46,352	48,800	49,152	49,000
Total tons MSW collected (residential, recycle, commercial, and private businesses)	117,209	107,725	122,000	100,322	125,000
Total annual disposal	$2,658,500	$2,356,459	$2,745,000	$2,780,000	$2,813,000
Total vehicle accidents	3	3	0	0	1

Notes to Results Report:
MSW – Municipal Solid Waste

DIVISION SUMMARY

33955162 SANITATION / COMMERCIAL COLLECTION

MISSION:

To maximize efficiencies while providing a high level of service to all City of Norman commercial customers. To provide a safe and enjoyable work environment for all employees. To be good stewards of the rate payer's money by incorporating cost efficient methods and equipment. To provide a measurable statistic for down time by category, so that the Sanitation Division can make long term sustainable improvements.

DESCRIPTION:

The Sanitation Division manages all commercial sanitation customers. The Sanitation Division provides routine service, billing and customer service to all City of Norman businesses in need of commercial trash service. The Sanitation Division provides daily collection and disposal of dumpster and roll off containers. The Sanitation Division manage the commercial sanitation fund.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	13	13	13	13	14
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	13	13	13	13	14

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,307,459	$ 1,115,455	$ 1,115,455	$ 1,115,455	$ 1,177,925
Supplies & Materials	$ 284,305	$ 316,534	$ 316,534	$ 316,534	$ 260,937
Services & Maintenance	$ 33,243	$ 57,909	$ 57,909	$ 57,909	$ 58,615
Internal Services	$ 201,075	$ 237,192	$ 237,192	$ 237,192	$ 216,378
Capital Equipment	$ 1,550,962	$ 43,178	$ 113,178	$ 113,178	$ 1,198,330
Subtotal	$ 3,377,045	$ 1,770,268	$ 1,840,268	$ 1,840,268	$ 2,912,185
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ 337,040	$ 351,893	$ 351,893	$ 351,893	$ 352,831
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 337,040	$ 351,893	$ 351,893	$ 351,893	$ 352,831
Division Total	$ 3,714,085	$ 2,122,161	$ 2,192,161	$ 2,192,161	$ 3,265,016

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

SANITATION / COMMERCIAL COLLECTION

GOALS:

To provide a safe, effective, and efficient collection system for Commercial Solid Waste by dividing the increasing customer base into manageable routes in order to provide timely customer service and maintain and improve the appearance of the city.

OBJECTIVES:

To improve the high level of customer service, we are providing employees and customer education, Spring and Fall clean-up events, vehicle accident and personal injury prevention training, and continued monitoring of customer base so as to provide effective and efficient disposal of solid waste.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Number of commercial accounts	2,753	2,612	2,800	2,639	2,800
Annual tons collected	49,145	49,775	49,145	45,925	47,303
Annual disposal cost	$1,056,217	$1,069,665	$1,068,904	$998,869	$1,028,840
Chargeable vehicle accidents	3	1	0	0	1
Percent of hours lost to OJIs	2%	2%	0%	0.00%	0%

Notes to Results Report:
OJI-on the job injuries

DIVISION SUMMARY

33955165 SANITATION / COMPOST OPERATIONS

MISSION:

Provide quality compost in volumes that are sustainable as close to year round as possible. Operate in a safe manner with no lost time due to accidents. Provide courteous service. Offset as much landfill volume as our space will allow. Build infrastructure for long term cost stability.

DESCRIPTION:

Composting of yard waste from residential and commercial properties in the City of Norman. Divert from the landfill as many tons as our space will allow.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	3	3	3	3	3
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	3	3	3	3	3

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 416,002	$ 318,716	$ 318,716	$ 318,716	$ 318,037
Supplies & Materials	$ 99,486	$ 93,561	$ 93,561	$ 93,561	$ 76,838
Services & Maintenance	$ 8,196	$ 8,176	$ 8,176	$ 8,176	$ 9,379
Internal Services	$ 26,410	$ 35,404	$ 35,404	$ 35,404	$ 39,915
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 550,094	$ 455,857	$ 455,857	$ 455,857	$ 444,169
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ 84,358	$ 88,069	$ 88,069	$ 88,069	$ 88,304
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 84,358	$ 88,069	$ 88,069	$ 88,069	$ 88,304
Division Total	$ 634,452	$ 543,926	$ 543,926	$ 543,926	$ 532,473

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

SANITATION / COMPOST OPERATIONS

GOALS:

- Recycle yard waste into compost that meets or exceeds commercial quality standards within 120 days of receipt.
- Provide full access to clients that desire to obtain compost or dispose of yard waste at the compost facility.
- Protect the environment by ongoing efforts to promote the compost program.
- Provide for the safety of the employees and public.
- Sell loading services for mulch at $2.00 per yard.

OBJECTIVES:

- Encourage citizens to recycle yard waste and divert yard waste from the landfill.
- Provide a safe working environment for all employees by providing proper safety equipment and training.
- Improve the quality of the compost by reducing dust, odor, and the speed of maturing process.
- Score 100% on all ODEQ inspections.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Volume of Yard waste received (tons)	59,157	60,569	53,000	104,145	106,228
vs.					
Compost/mulch generated (tons)	18,000	12,200	20,000	10,950	11,200
Savings from landfill (cost avoidance)	$794,194	$1,317,376	$1,356,917	$2,265,154	$2,310,459
Revenue from sale of Mulch	$142,170	$114,170	$120,000	$114,785	$120,000
Length of time to mature compost (in months)	3-5	3-5	3-5	3-5	3-5

Notes to Results Report:
ODEQ –Updated procedures underway to achieve year round availability.

DIVISION SUMMARY

33950172 SANITATION / FLEET HEAVY REPAIR

MISSION:

To provide quality sanitation services to the citizens and businesses in the City of Norman in a dependable manner.

DESCRIPTION:

In previous years, funds were transferred from the Sanitation Fund to the General Fund for the salary and benefits of a Fleet Auto Parts Assistant assigned to repair sanitation vehicles. Beginning in FYE 12, this cost is directly charged to this Sanitation Division. In FYE 14, the Fleet Auto Parts Assistant was reclassed to an Administrative Technician position. The salary and benefits of a Mechanic II are charged to this division beginning in FYE 15 as a replacement.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 99,296	$ 115,822	$ 115,822	$ 115,822	$ 76,198
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 99,296	$ 115,822	$ 115,822	$ 115,822	$ 76,198
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 99,296	$ 115,822	$ 115,822	$ 115,822	$ 76,198

DIVISION SUMMARY

33955168 SANITATION / YARD WASTE

MISSION:

To provide an efficient, cost effective, sustainable, integrated Green Waste Management Program. The Sanitation Division continues to encourage our customers to utilize the Green Waste Program in connection with the composting operations to decrease the quantities of yard waste making it into our landfills. Continue to encourage customers to utilize biodegradable compost bags or reusable barrels instead of plastic bags.

DESCRIPTION:

The Sanitation division provides weekly curbside collection of residential yard waste both inside the city and in the rural areas of the City of Norman.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	12	12	12	12	12
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	12	12	12	12	12

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,043,358	$ 1,001,691	$ 1,001,691	$ 1,001,691	$ 949,590
Supplies & Materials	$ 89,045	$ 105,371	$ 105,371	$ 105,371	$ 88,010
Services & Maintenance	$ 287,331	$ 233,503	$ 233,503	$ 233,503	$ 233,503
Internal Services	$ 108,743	$ 126,778	$ 126,778	$ 126,778	$ 108,094
Capital Equipment	$ 389,356	$ -	$ -	$ -	$ -
Subtotal	$ 1,917,832	$ 1,467,343	$ 1,467,343	$ 1,467,343	$ 1,379,197
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ 707,816	$ 739,052	$ 739,052	$ 739,052	$ 741,026
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 707,816	$ 739,052	$ 739,052	$ 739,052	$ 741,026
Division Total	$ 2,625,648	$ 2,206,395	$ 2,206,395	$ 2,206,395	$ 2,120,223

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

SANITATION / YARD WASTE

GOALS:

- To provide a safe, effective and efficient collection system for residential yard waste.
- To divide the increasing customer base into manageable routes to provide timely customer service.
- Maintain and improve the appearance of the City.

OBJECTIVES:

- To improve the high level of customer service we are providing.
- Provide employee and customer education.
- Provide spring and fall clean-up events.
- Provide vehicle accident and injury prevention training.
- Continue monitoring the customer base to provide effective and efficient yard waste collection.

PERFORMANCE MEASUREMENTS – RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Number of residential accounts	44,698	44,786	46,264	45,465	16,264
Annual tons collected	3,657	4,257	4,000	4,234	4,300
Saving from landfill (cost avoidance)	$83,785	$97,532	$87,000	$92,090	$93,525
Percent hours lost to OJI (hours lost/total hours worked)	1%	1%	1%	1%	1%
Chargeable vehicle accidents per year	3	3	0	2	1
Reduce average number of complaints per route per year	20	20	20	20	20
Average number of households per route per day	910	910	950	975	985

Notes to Results Report:
OJI – On-the-Job Injury

DIVISION SUMMARY

33955166 SANITATION / RECYCLING OPERATION

MISSION:

The mission of the City of Norman Recycling Department is to provide a cost effective, informative way for our residents to recycle. This will be accomplished through coordinated administrative, operational and educational projects in waste reduction, reuse, recycling and disposal.

DESCRIPTION:

The Recycling Division of the Sanitation Division collects recyclables from local business and recycle centers placed throughout the City. The Recycling Division also provides curbside collection of commingled recyclables. The Recycling Division holds the same standard of services our residents and commercial customers have come to expect from our Sanitation Division.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	7	7	7	7	7
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	7	7	7	7	7

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 623,439	$ 617,698	$ 617,698	$ 617,698	$ 609,011
Supplies & Materials	$ 77,521	$ 138,992	$ 138,992	$ 138,992	$ 144,345
Services & Maintenance	$ 314,578	$ 500,150	$ 500,150	$ 500,150	$ 500,150
Internal Services	$ 36,972	$ 53,738	$ 53,738	$ 53,738	$ 83,218
Capital Equipment	$ 42,065	$ -	$ 87,100	$ 87,100	$ 87,100
Subtotal	$ 1,094,574	$ 1,310,578	$ 1,397,678	$ 1,397,678	$ 1,423,824
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ 55,987	$ 58,455	$ 58,455	$ 58,455	$ 58,612
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 55,987	$ 58,455	$ 58,455	$ 58,455	$ 58,612
Division Total	$ 1,150,561	$ 1,369,033	$ 1,456,133	$ 1,456,133	$ 1,482,436

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

SANITATION / RECYCLING OPERATION

GOALS:

- Maintain a recycling program that is convenient to the Citizens of Norman
- Operate a recycling program that is cost effective
- Promote reuse of recycled material
- To ensure employee safety

OBJECTIVES:

- Manage the program where proceeds from recyclable material are at the highest prices available to the City of Norman.
- Encourage citizens to recycle and divert recyclable waste out of the landfill.
- Provide a safe working environment for all employees by providing proper safety equipment and training.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Revenue earned from recyclables (drop centers)	$259,660	$149,747	$290,000	($20,613)	$99,453
Total tons of waste recycled (curbside)	1,956	1,951	2,100	2,100	2,100
Collect the following quantities (tons) of recyclable materials: (drop centers)					
aluminum	7.06	9..8	10	14.4	10.42
plastics	116	110	100	100.8	108.66
steel cans	7	9	8	15	10
mixed glass	162	230	185	188	194
metal	61	0	0	0	0
wood	0	0	0	0	0
mixed paper	143	174	155	129	149
cardboard	1,460	1,417	1,000	1,652	1,510
recycling center totals	1,895	1,951	1,100	2,099	1,982
Savings of landfill cost avoidance	$43,414	$42,435	$45,675	$45,675	$45,675
Collection of the following quantities (tons) of recyclable material (curbside recycling)					
Total tons of waste recycled	4,019	5,510	4,095	5,302	4,945
glass	288	315	320	303	305
aluminum	83	116	85	111	105
steel cans	143	182	115	174	170
plastics # pet	225	303	215	292	275
cardboard/occ	738	959	829	959	885
mixed paper	1,292	1,840	1,338	1,772	1,635
recycling totals	2,769	3,715	2,902	3,612	3,365
Savings of landfill cost avoidance	$86,216	$119,836	$89,066	$115,325	$107,554
recycling contamination rate-23%					

DIVISION SUMMARY

33955161 SANITATION / RESIDENTIAL COLLECTION

MISSION:

To provide an efficient, cost effective, and sustainable, integrated solid waste management program. To be good stewards of the customers' money by incorporating cost effective equipment, and cost efficient methods. To make long term sustainable improvements. To provide garbage collection, processing, and disposal services for residential customers by friendly, knowledgeable people.

DESCRIPTION:

The Sanitation Division provides once a week curbside collection of residential garbage inside Norman city limits, and provides once a week curbside collection of residential garbage in rural areas of the City of Norman. The Sanitation Division also provides bi-yearly spring and fall curbside clean-up events inside the city and rural areas of the City of Norman at no additional cost to the customer. The Sanitation Division offers household bulk pickups twice a month for a fee.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	11	12	12	12	12
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	11	12	12	12	12

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,471,077	$ 1,200,246	$ 1,200,246	$ 1,200,246	$ 1,168,529
Supplies & Materials	$ 330,629	$ 299,766	$ 299,766	$ 299,766	$ 289,083
Services & Maintenance	$ 737	$ 1,694	$ 1,694	$ 1,694	$ 1,694
Internal Services	$ 369,375	$ 315,056	$ 315,056	$ 315,056	$ 385,384
Capital Equipment	$ 306,769	$ 1,158,978	$ 1,289,578	$ 1,289,578	$ 1,889,244
Subtotal	$ 2,478,587	$ 2,975,740	$ 3,106,340	$ 3,106,340	$ 3,733,934
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ 721,373	$ 811,318	$ 811,318	$ 811,318	$ 826,073
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 721,373	$ 811,318	$ 811,318	$ 811,318	$ 826,073
Division Total	$ 3,199,960	$ 3,787,058	$ 3,917,658	$ 3,917,658	$ 4,560,007

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

SANITATION / RESIDENTIAL COLLECTION

GOALS:

- Provide a safe, effective and efficient automated collection system for residential solid waste.
- Divide the increasing customer base into manageable routes to provide timely customer service.
- Maintain and improve the appearance of the City.

OBJECTIVES:

- Improve the high level of customer service we are providing.
- Provide employee and customer education.
- Provide spring and fall clean-up events.
- Provide vehicle accident and personal injury prevention training.
- Continue monitoring the customer base to provide effective and efficient Residential Solid Waste collection.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Number of residential accounts	44,698	44,698	44,718	45,465	46,264
Annual tons collected	35,646	39,526	41,368	41,281	41,480
Annual disposal cost	$816,650	$859,690	$888,171	$886,303	$1,037,000
Percent hours lost to OJI (hours lost/total hours worked)	3%	3%	3%	3%	3%
Chargeable vehicle accidents per year	3	2	0	2	2
Reduce average number of complaints per route per year	30	30	30	40	30
Average number of households per route per day	985	985	1,000	1,000	1,000

Notes to Results Report:
OJI – on-the-job injury

DIVISION SUMMARY

33930122 SANITATION / UTILITY SERVICES

MISSION:

To provide quality sanitation services to the citizens and businesses in the City of Norman in a dependable manner.

DESCRIPTION:

In previous years an interfund transfer from the Sanitation Fund to the General Fund was made for the salary and benefits of a Meter Reader, Meter Service Rep., and a Customer Service Rep. I in the Utility Services Division of the Finance Department. One-third of the total cost is charged here beginning in FYE 19. The other two-thirds are split between the Water and Water Reclamation Funds. Beginning in FYE 27 - these positions are reported in the Water Fund.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 51,742	$ 49,985	$ 49,985	$ 49,985	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 51,742	$ 49,985	$ 49,985	$ 49,985	$ -
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 51,742	$ 49,985	$ 49,985	$ 49,985	$ -

DIVISION SUMMARY

33955163 SANITATION / WASTE DISPOSAL

MISSION:

The mission of the City of Norman Transfer Station is to provide a convenient, clean, and environmentally sound facility for our commercial trucks, as well as residential homeowners and commercial customers. This will be accomplished through coordinated administrative, operational, and educational projects in waste reduction, reuse, and recycling.

DESCRIPTION:

The City of Norman Transfer Station receives solid waste including household garbage, yard waste, construction debris, and tires. The City of Norman Transfer Station loads garbage into transfer trailers, and transports it to the Oklahoma City landfill. Yard waste is processed at the compost facility. Tires are collected and transported by a licensed tire processing and recycling facility. There is a recycling drop center hub located at the facility.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	8	8	8	8	9
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	8	8	8	8	9

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,116,771	$ 876,845	$ 876,845	$ 876,845	$ 954,902
Supplies & Materials	$ 443,601	$ 461,655	$ 461,655	$ 461,655	$ 346,461
Services & Maintenance	$ 2,658,579	$ 3,199,891	$ 3,195,391	$ 3,195,391	$ 3,213,891
Internal Services	$ 192,381	$ 204,664	$ 204,664	$ 204,664	$ 213,594
Capital Equipment	$ 476,369	$ 1,044,600	$ 1,049,100	$ 1,049,100	$ 231,315
Subtotal	$ 4,887,701	$ 5,787,655	$ 5,787,655	$ 5,787,655	$ 4,960,163
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ 168,505	$ 175,946	$ 175,946	$ 175,946	$ 176,415
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 168,505	$ 175,946	$ 175,946	$ 175,946	$ 176,415
Division Total	$ 5,056,206	$ 5,963,601	$ 5,963,601	$ 5,963,601	$ 5,136,578

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

SANITATION / WASTE DISPOSAL

GOALS:

- Transfer all solid waste from the City of Norman Transfer Station within 48 hours and provide citizens a direct disposal opportunity.
- Provide an environmentally safe place to dispose of household waste at a reasonable rate.

OBJECTIVES:

- Utilize six transport trucks and trailers at all times during working conditions.
- Reduce blowing litter from transport trucks in route to the landfill.
- Maintain a clean site, free of loose litter.
- Provide full access to clients that desire to dispose of waste at the transfer station.
- Provide a safe working environment for all employees by providing proper safety equipment and training.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Tons of municipal solid waste transported to landfill	116,041	108,343	113,000	100,321	110,000
Disposal Cost	$2,685,500	$2,356,459	$2,580,900	$2,290,515	$2,511,505
Quantity of municipal solid waste received at transfer station outside of route collections	33,456	24,270	26,000	24,741	26,000
Miles driven per year (transport trucks)	209,000	209,000	301,000	300,300	301,000
Tons of household waste disposed of during spring & fall cleanup	2,360	2,360	2,700	2,600	2,700

*Seasonally adjusted forecast

DIVISION SUMMARY

033 – SANITATION / CAPITAL PROJECTS

MISSION:

To invest in infrastructure that will provide low cost solid waste management for the next 30+ years.

DESCRIPTION:

The Sanitation division is focused on maintaining low cost solid waste management for the rate payers in Norman for many years to come. Most of the investment will be in permanent structures that will be built with the City.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ 150,970	$ 200,000	$ 4,523,344	$ 4,523,344	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 150,970	$ 200,000	$ 4,523,344	$ 4,523,344	$ -
Division Total	$ 150,970	$ 200,000	$ 4,523,344	$ 4,523,344	$ -

FUND SUMMARY

TOTAL WATER RECLAMATION FUND (32)

MISSION:

The mission of the Water Reclamation division is to transport and treat all wastewater received into the City's sewer system to a sufficient level of quality that no negative environmental impact will occur to the South Canadian River or agricultural application sites.

DESCRIPTION:

The Water Reclamation Division's responsibility is to transport and treat all wastewater discharged into the City of Norman's sewer system, to a sufficient quality before discharging it into the South Canadian River. In FYE 02, the Water Reclamation Fund reorganized into five separate cost centers. On October 1, 2002, a new Sewer Maintenance Fund was created to account for the revenues and operations of the previous Sewer Line Maintenance cost center. In FYE 15, the sewer line maintenance operations were transferred from the Sewer Maintenance Fund. In FYE 25, the Environmental Services division was transferred to the City Manager's Department.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	40	40	40	40	41
Part-time Positions	1	1	1	1	1
Total Budgeted Positions	41	41	41	41	42

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 4,384,763	$ 4,175,522	$ 4,175,522	$ 4,175,522	$ 3,955,111
Supplies & Materials	$ 825,462	$ 737,873	$ 803,621	$ 803,621	$ 896,122
Services & Maintenance	$ 1,616,019	$ 1,724,496	$ 1,618,969	$ 1,618,969	$ 1,781,359
Internal Services	$ 286,191	$ 293,609	$ 293,609	$ 293,609	$ 287,624
Capital Equipment	$ 928,994	$ 1,033,750	$ 1,073,529	$ 1,073,529	$ 1,143,180
Subtotal	$ 8,041,429	$ 7,965,250	$ 7,965,250	$ 7,965,250	$ 8,063,396
Capital Projects	$ 4,101,892	$ 3,925,000	$ 11,831,498	$ 11,831,498	$ -
Cost Allocations	$ 2,203,179	$ 833,460	$ 833,460	$ 833,460	$ 1,109,538
Debt Service	$ 2,327,412	$ 2,434,647	$ 2,434,647	$ 2,434,647	$ 2,541,084
Interfund Transfers	$ 790,939	$ 579,819	$ 654,819	$ 654,819	$ 741,119
Audit Adjust/Encumbrances	$ 1,111,014	$ -	$ -	$ -	$ -
Subtotal	$ 10,534,436	$ 7,772,926	$ 15,754,424	$ 15,754,424	$ 4,391,741
Fund Total	$ 18,575,865	$ 15,738,176	$ 23,719,674	$ 23,719,674	$ 12,455,137

DIVISON SUMMARY

32955341 WATER RECLAMATION / ADMINISTRATION

MISSION:

To provide the overall directives, policies, operating procedures, and goals of the facility.

DESCRIPTION:

The administration sub-division is responsible for the administrative side of the treatment facility which includes permitting, budget, payroll, planning, human resources, and public relations. This sub-division consists of 3 employees (manager, supervisor and administration technician.).

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	3	3	3	3	3
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	3	3	3	3	3

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 533,954	$ 544,949	$ 544,949	$ 544,949	$ 489,164
Supplies & Materials	$ 9,370	$ 11,376	$ 12,476	$ 12,476	$ 16,368
Services & Maintenance	$ 38,819	$ 69,982	$ 68,882	$ 68,882	$ 71,482
Internal Services	$ 7,645	$ 7,994	$ 7,994	$ 7,994	$ 10,899
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 589,788	$ 634,301	$ 634,301	$ 634,301	$ 587,913
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ 544,202	$ 707,386	$ 707,386	$ 707,386	$ 478,879
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 544,202	$ 707,386	$ 707,386	$ 707,386	$ 478,879
Division Total	$ 1,133,990	$ 1,341,687	$ 1,341,687	$ 1,341,687	$ 1,066,792

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WATER RECLAMATION / ADMINISTRATION

GOALS:

- Maintain permitted water quality requirements.
- Reduce operational and maintenance cost.
- Provide safe working conditions for all plant staff.
- Cross-train the majority of the staff members in operations, maintenance, centrifuge operations and laboratory analysis.

OBJECTIVES:

- Improve energy conservation through enhanced operator and maintenance input.
- Continue providing safety training for all staff members.
- Provide training for operators and maintenance staff for license upgrades.
- Facilitate cross-training by giving employees time to cross-train in other departments.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Maintain all water quality requirements	100%	100%	100%	100%	100%
Formal safety training hours per employee	4	12	12	12	12
Formal operations training hours per operator	12	12	12	12	12
Employees cross-trained	2	2	2	2	2

DIVISON SUMMARY

32955145 WATER RECLAMATION / BIO-SOLIDS

MISSION:

To transport environmentally safe bio-solids for beneficial usage on regulated farmlands and assist administration, maintenance, and operations in the performance of their duties.

DESCRIPTION:

Bio-solids sub-division operates all solids handling and dewatering equipment. They also transport our bio-solids to either our land application sites or the landfill. They are responsible for the operations of heavy equipment including front-end loaders, field tractors, forklifts, mowers, semi-tractor trailers and other equipment at the facility. This sub-division consists of three heavy equipment operators.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	3	3	3	3	3
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	3	3	3	3	3

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 338,265	$ 342,802	$ 342,802	$ 342,802	$ 304,832
Supplies & Materials	$ 287,822	$ 241,396	$ 322,356	$ 322,356	$ 311,482
Services & Maintenance	$ 313,739	$ 394,759	$ 288,324	$ 288,324	$ 389,759
Internal Services	$ 24,752	$ 35,905	$ 35,905	$ 35,905	$ 34,662
Capital Equipment	$ 287,960	$ 360,050	$ 338,908	$ 338,908	$ 65,705
Subtotal	$ 1,252,538	$ 1,374,912	$ 1,328,295	$ 1,328,295	$ 1,106,440
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ 100,158	$ 7,416	$ 7,416	$ 7,416	$ 44,020
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 100,158	$ 7,416	$ 7,416	$ 7,416	$ 44,020
Division Total	$ 1,352,696	$ 1,382,328	$ 1,335,711	$ 1,335,711	$ 1,150,460

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WATER RECLAMATION / BIO-SOLIDS

GOALS:

- Comply with all Environmental Protection Agency and Oklahoma Department of Environmental Quality regulations
- Increase the number of hours of formal and informal training.
- Increase the percentage of waste products recycled.

OBJECTIVES:

- Continue safe operation of highway and field equipment.
- Make time available for formal employee training sessions.
- Increase the percentage of bio solids recycled for beneficial use.
- Achieve a minimum average temperature of 35.0 degrees C during bio-solid digestion for bio-solid pathogen and vector attraction.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Reportable number of vehicular accidents	1	0	0	0	0
Number of training hours per employee	19	19	19	19	19
Percentage of bio-solids used for agricultural application	100%	100%	100%	100%	100%
Percentage of months a temperature of 35 degrees C was achieved.	92%	92%	100%	75%	100%

DIVISON SUMMARY

32950510 WATER RECLAMATION / ENGINEERING

MISSION:

To provide an environmentally safe, efficient and cost-effective wastewater treatment to the community for discharge to the South Canadian River.

DESCRIPTION:

In previous years, an interfund transfer from the Water Reclamation Fund to the General Fund was made for 25% of the salary and benefits of a Development Engineer in the Public Works Department. Beginning in FYE 12, this cost is directly charged to this Water Reclamation division.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 49,576	$ 49,966	$ 49,966	$ 49,966	$ 49,774
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 49,576	$ 49,966	$ 49,966	$ 49,966	$ 49,774
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 49,576	$ 49,966	$ 49,966	$ 49,966	$ 49,774

DIVISON SUMMARY

32955244 WATER RECLAMATION / LABORATORY

MISSION:

To collect and analyze water quality and bio-solids, and meet quality analysis/quality control (QA/QC) standards. To interpret lab analysis in order to provide operations staff and management accurate/reliable data in determining process control changes, and other parameters as deemed necessary.

DESCRIPTION:

Laboratory staff consists of two lab technicians and one lab manager. Their responsibility is to analyze all wastewater samples which include influent, effluent, activated sludge, bio-solids and other samples. They also ship samples for other analysis including metals, bio-monitoring and other parameters as deemed necessary.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	3	3	3	3	3
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	3	3	3	3	3

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 289,686	$ 329,820	$ 329,820	$ 329,820	$ 333,880
Supplies & Materials	$ 30,650	$ 47,950	$ 45,942	$ 45,942	$ 47,950
Services & Maintenance	$ 26,311	$ 19,140	$ 21,148	$ 21,148	$ 19,140
Internal Services	$ 4,135	$ 1,402	$ 1,402	$ 1,402	$ 1,710
Capital Equipment	$ 1,856	$ 4,500	$ 4,500	$ 4,500	$ 11,250
Subtotal	$ 352,638	$ 402,812	$ 402,812	$ 402,812	$ 413,930
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ 130,496	$ 7,416	$ 7,416	$ 7,416	$ 62,003
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 130,496	$ 7,416	$ 7,416	$ 7,416	$ 62,003
Division Total	$ 483,134	$ 410,228	$ 410,228	$ 410,228	$ 475,933

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WATER RECLAMATION / LABORATORY

GOALS:

- Improve ODEQ inspection reviews.
- Ensure the validity, reliability, and timeliness of the laboratory's analysis results.

OBJECTIVES:

- Adhere to the regulations in 40 CFR.
- Increase the percentage of "acceptable" quality control analysis.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Number of deficiencies on ODEQ annual inspections	3	0	0	0	0
Percent compliance with QC standards	100%	100%	100%	100%	100%

Notes to Results Report:
ODEQ – Oklahoma Department of Environmental Quality
CFR – Code of Federal Regulations
QC – Quality Control

DIVISION SUMMARY

32955246 WATER RECLAMATION / OPERATIONS & MAINTENANCE

MISSION:

Operations: To monitor the treatment process and interpolate lab data to make proper adjustments and to facilitate environmentally safe effluent. To maintain necessary monitoring records as required by management and regulatory agencies.

Maintenance: To maintain all treatment processes through preventative maintenance tasks, scheduled and unscheduled maintenance, repairing, calibrating, and monitoring of all equipment, and maintain maintenance records of that equipment.

DESCRIPTION:

Operations: Staff consist of four shift operators to cover midnight-8am, 8am-4pm, 4pm-midnight and Swing shift. Their main focus is to assure the treatment processes are performing as designed. To make hourly checks through the facility, to collect wastewater samples as needed, to monitor treatment process, make adjustments as needed, and collect data that will be used to create regulatory reports. **Maintenance:** Staff consist of six staff members, one crew chief, plant mechanic, maintenance worker II, maintenance worker I and two maintenance operators. The maintenance operators cover shifts for the operations staff in the event they are off duty. Maintenance staff maintain the treatment equipment up to design standards including, oil changes, repairs of any of the equipment taken out of service, and preventive maintenance on equipment. Other duties involve painting, mowing, cleaning out treatment equipment and new equipment installations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	10	10	10	10	11
Part-time Positions	1	1	1	1	1
Total Budgeted Positions	11	11	11	11	12

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 962,788	$ 943,730	$ 943,730	$ 943,730	$ 994,333
Supplies & Materials	$ 230,569	$ 226,984	$ 212,680	$ 212,680	$ 312,599
Services & Maintenance	$ 622,586	$ 709,515	$ 709,515	$ 709,515	$ 722,723
Internal Services	$ 58,208	$ 53,329	$ 53,329	$ 53,329	$ 58,953
Capital Equipment	$ 17,986	$ -	$ 60,921	$ 60,921	$ 211,395
Subtotal	$ 1,892,137	$ 1,933,558	$ 1,980,175	$ 1,980,175	$ 2,300,003
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ 294,185	$ 37,755	$ 37,755	$ 37,755	$ 147,343
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 294,185	$ 37,755	$ 37,755	$ 37,755	$ 147,343
Division Total	$ 2,186,322	$ 1,971,313	$ 2,017,930	$ 2,017,930	$ 2,447,346

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WATER RECLAMATION / OPERATIONS & MAINTENANCE

GOALS:

- To comply with all Environmental Protection Agency (EPA) and Oklahoma Department of Environmental Quality (ODEQ) regulations as related to our Oklahoma Pollutant Discharge Elimination System (OPDES) permit.
- To increase the hours of formal and informal training.
- To increase number of Standard Operating Procedures on file.

OBJECTIVES:

- Maintain compliance with OPDES permit with emphasis on UV disinfection.
- Conduct in-house training on plant process and allow time for off campus training.
- Increase number of standard operating procedures by 5.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Months of E Coli permit requirements met	12	8	12	11	12
Months of NH3 permit requirements met	12	10	12	11	12
Number of training hours per employee	22	22	22	22	22
Standard Operating Procedures on file	30	35	35	35	40

DIVISION SUMMARY

32955252 WATER RECLAMATION / SEWER LINE MAINTENANCE

MISSION:

To safely transport wastewater from the community and commerce to the water reclamation facility. The wastewater collection system is maintained to minimize service disruptions, household backups, and overflows into the environment. Public health and safety are the primary focus of this Division along with employee safety and development.

DESCRIPTION:

Sewer Line Maintenance personnel maintain approximately 514.7 miles of gravity mains, 12.8 miles of force mains, 6.5 miles of service laterals, 12,661 manholes, and 14 sewage lift stations. Personnel are on duty from 8:00 a.m. to 5:00 pm Monday-Friday, and on call 24 hours a day to ensure quick response to main breaks, sewer main stoppages, overflows and lift station malfunctions.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	21	21	21	21	21
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	21	21	21	21	21

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 2,006,116	$ 1,913,250	$ 1,913,250	$ 1,913,250	$ 1,782,120
Supplies & Materials	$ 178,259	$ 210,167	$ 210,167	$ 210,167	$ 207,723
Services & Maintenance	$ 504,029	$ 531,100	$ 531,100	$ 531,100	$ 578,255
Internal Services	$ 181,555	$ 185,634	$ 185,634	$ 185,634	$ 172,881
Capital Equipment	$ 621,192	$ 669,200	$ 669,200	$ 669,200	$ 854,830
Subtotal	$ 3,491,152	$ 3,509,351	$ 3,509,351	$ 3,509,351	$ 3,595,809
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ 918,944	$ 67,419	$ 67,419	$ 67,419	$ 289,549
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 918,944	$ 67,419	$ 67,419	$ 67,419	$ 289,549
Division Total	$ 4,410,096	$ 3,576,770	$ 3,576,770	$ 3,576,770	$ 3,885,358

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WATER RECLAMATION / SEWER LINE MAINTENANCE

GOALS:

- Hydroclean 25% of 12" and under collection mains annually.
- Respond to and resolve collection system obstructions within 45 minutes during business hours.
- Respond to and resolve collection system obstructions within 2 hours during emergency call back.

OBJECTIVES:

- Minimize sewer backups
- Quick response to citizen and commerce requests for service
- Reduce on-the-job injuries
- Treat a minimum of 100,000 linear feet of sewer main for roots
- Clean a minimum of 1,200,000 feet of sewer main
- CCTV a minimum of 350,000 feet of sewer main
- Maintain a comprehensive lift station program
- Reduce number of unpermitted sanitary sewer overflows
- Acoustically survey 25,000 feet of sewer main.
- Respond to 100% of utility locate requests within 72 hours

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Legal claims per 10,000 customers	5	5	0	3	0
Response to citizen calls (minutes)	28	23	45	24	45
On the job injuries	7	4	0	3	0
Feet of sewer line cleaned	993,582	1,220,502	1,200,000	1,039,370	1,200,000
Feet of sewer line roots mechanically removed	45,084	47,477	40,000	40,524	40,000
Feet of sewer pipe treated for roots	101,572	100,216	100,000	100,000	100,000
Feet of sewer pipe CCTV inspected	326,463	451,138	350,000	369,454	350,000
Feet of sewer pipe acoustically surveyed	44,678	26,696	25,000	25,000	25,000
Number of service requests responded to	255	264	250	230	250
Number of sanitary sewer overflows	13	12	15	12	15
City side	2	8	5	6	5
Private side	11	4	10	8	10
Lift station preventive maintenance hours	500	644	600	548	600
Safety training per employee per year	12	30	30	30	30
Number of locates completed	3,617	3,169	3,500	3,370	3,500

Notes to Results Report:
OJI – On-the-Job Injuries
CCTV – Closed Circuit Television

DIVISION SUMMARY

32930122 WATER RECLAMATION / UTILITY SERVICES

MISSION:

To provide an environmentally safe, efficient and cost-effective wastewater treatment to the community for discharge to the South Canadian River.

DESCRIPTION:

In previous years an interfund transfer from the Water Reclamation Fund to the General Fund was made for the salary and benefits of a Meter Reader, Meter Service Rep., and a Customer Service Rep. I in the Utility Services Division of the Finance Department. One-third of the total cost is charged here beginning in FYE 19. The other two-thirds are split between the Water and Water Reclamation Funds. Beginning in FYE 27, these positions will be reported in the Water Fund.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 51,743	$ 49,985	$ 49,985	$ 49,985	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 51,743	$ 49,985	$ 49,985	$ 49,985	$ -
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 51,743	$ 49,985	$ 49,985	$ 49,985	$ -

DIVISION SUMMARY

032 – WATER RECLAMATION / CAPITAL PROJECTS

MISSION:

To perform capital projects funded by the Water Reclamation Fund.

DESCRIPTION:

See Capital Improvements Five Year Plan FYE 27 - FYE 30 for a detailed analysis of Water Reclamation Fund Capital Operations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ 4,101,892	$ 3,925,000	$ 11,831,498	$ 11,831,498	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 4,101,892	$ 3,925,000	$ 11,831,498	$ 11,831,498	$ -
Division Total	$ 4,101,892	$ 3,925,000	$ 11,831,498	$ 11,831,498	$ -

DIVISION SUMMARY

32930149 WATER RECLAMATION / DEBT SERVICE

MISSION:

To account for and monitor all the resources for and the payment of general long-term debt principal and interest.

DESCRIPTION:

An account established to record accumulation of resources for and the payment of general long-term debt principal and interest of the Water Reclamation Fund.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 2,327,412	$ 2,434,647	$ 2,434,647	$ 2,434,647	$ 2,541,084
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 2,327,412	$ 2,434,647	$ 2,434,647	$ 2,434,647	$ 2,541,084
Division Total	$ 2,327,412	$ 2,434,647	$ 2,434,647	$ 2,434,647	$ 2,541,084

FUND SUMMARY

TOTAL SEWER MAINTENANCE FUND (321)

MISSION:

The Sewer Line Maintenance Division is responsible for safely transporting wastewater from the community and commerce to the water reclamation facility. The wastewater collection system is maintained in such condition as to minimize service disruption, household backup or overflows into the environment. Public health and safety are the primary focus of this Division along with employee safety and development.

DESCRIPTION:

In FYE 15, the Sewer Line Maintenance Division was transferred to the Water Reclamation Fund.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	1	1	1	1	1
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	1	1	1	1	1

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 67,708	$ 70,004	$ 70,004	$ 70,004	$ 69,498
Supplies & Materials	$ 2,845	$ 4,552	$ 4,552	$ 4,552	$ 3,877
Services & Maintenance	$ 1,255	$ 3,525	$ 3,525	$ 3,525	$ 3,525
Internal Services	$ 1,422	$ 5,665	$ 5,665	$ 5,665	$ 4,475
Capital Equipment	$ -	$ 69,506	$ 69,506	$ 69,506	$ -
Subtotal	$ 73,230	$ 153,252	$ 153,252	$ 153,252	$ 81,375
Capital Projects	$ 4,466,501	$ 3,525,000	$ 19,516,146	$ 19,516,146	$ 3,575,000
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Audit Adjust/Encumbrances	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 4,466,501	$ 3,525,000	$ 19,516,146	$ 19,516,146	$ 3,575,000
Fund Total	$ 4,539,731	$ 3,678,252	$ 19,669,398	$ 19,669,398	$ 3,656,375

DIVISION SUMMARY

32155253 UTILITIES INSPECTION

MISSION:

Provide quality control for the City of Norman's Water and Water Reclamation Capital Improvements Program while considering the best interest of the City of Norman, its citizens and the contractors performing the work.

DESCRIPTION:

Responsible for inspecting all stages of construction to identify problems and to ensure compliance with federal and state laws, City specifications, codes and regulations. Prepare necessary reports and maintain a daily log of construction activities. Advise and confer with citizens, contractors, engineers and City personnel concerning requirements, standards and/or changes that may be necessary for compliance with construction codes, specifications and regulations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	1	1	1	1	1
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	1	1	1	1	1

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 67,708	$ 70,004	$ 70,004	$ 70,004	$ 69,498
Supplies & Materials	$ 2,845	$ 4,552	$ 4,552	$ 4,552	$ 3,877
Services & Maintenance	$ 1,255	$ 3,525	$ 3,525	$ 3,525	$ 3,525
Internal Services	$ 1,422	$ 5,665	$ 5,665	$ 5,665	$ 4,475
Capital Equipment	$ -	$ 69,506	$ 69,506	$ 69,506	$ -
Subtotal	$ 73,230	$ 153,252	$ 153,252	$ 153,252	$ 81,375
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 73,230	$ 153,252	$ 153,252	$ 153,252	$ 81,375

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

SEWER MAINTENANCE FUND / UTILITIES INSPECTION

GOALS:

- To ensure all work is performed and completed in accordance with City of Norman standards and specifications.
- To provide the City of Norman with an efficient and effective water and wastewater distribution system.
- Improve method of informing citizens of pending construction.

OBJECTIVES:

- Maintain accurate log of daily activity and construction progress. Daily reports for each project.
- Maintain capital project photo library and as-built plans.
- Attend seminars and educational classes to improve knowledge of water and wastewater operation.
- Update and modify City of Norman standards details as necessary.
- Test newly installed water/wastewater utilities.
- Assist other departments as needed.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Inspect all active projects once a day – 90% of the time	100%	100%	90%	99%	95%
Respond to public requests for information within 4 working hours – 90% of the time	100%	100%	90%	100%	90%

DIVISION SUMMARY

321- SEWER MAINTENANCE FUND / CAPITAL PROJECTS

MISSION:

To account for capital projects funded by the Sewer Line Maintenance Fund.

DESCRIPTION:

See Capital Improvements Five-Year Plan FYE 26 – FYE 29 for a detailed analysis of Sewer Line Maintenance Fund capital operations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ 4,466,501	$ 3,525,000	$ 19,516,146	$ 19,516,146	$ 3,575,000
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 4,466,501	$ 3,525,000	$ 19,516,146	$ 19,516,146	$ 3,575,000
Division Total	$ 4,466,501	$ 3,525,000	$ 19,516,146	$ 19,516,146	$ 3,575,000

FUND SUMMARY

TOTAL NEW DEVELOPMENT EXCISE FUND (322)

MISSION:

To account for and monitor capital projects and debt service associated with the imposition of the City's Water Reclamation System New Development Excise Tax.

DESCRIPTION:

Effective October 1, 2001, a Wastewater System New Development Excise Tax was levied and collected on new development to be served by the City's Water Reclamation System.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ 306,022	$ -	$ 1,492,106	$ 1,492,106	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 1,946,843	$ 1,903,141	$ 1,903,141	$ 1,903,141	$ 1,903,141
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Audit Adjust/Encumbrances	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 2,252,865	$ 1,903,141	$ 3,395,247	$ 3,395,247	$ 1,903,141
Fund Total	$ 2,252,865	$ 1,903,141	$ 3,395,247	$ 3,395,247	$ 1,903,141

FUND SUMMARY

TOTAL WATER FUND (31)

MISSION:
Providing quality utility service to our customers in the most efficient and professional manner possible.

DESCRIPTION:
To manage, account for and administer the water system for the City of Norman.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	61	61	61	61	68
Part-time Positions	2	2	2	2	2
Total Budgeted Positions	63	63	63	63	70

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 5,726,112	$ 5,889,459	$ 5,889,459	$ 5,889,459	$ 6,644,572
Supplies & Materials	$ 4,006,930	$ 4,218,767	$ 4,293,267	$ 4,293,267	$ 5,621,886
Services & Maintenance	$ 2,526,321	$ 3,411,563	$ 3,337,063	$ 3,337,063	$ 3,811,348
Internal Services	$ 446,154	$ 525,951	$ 525,951	$ 525,951	$ 522,076
Capital Equipment	$ 382,786	$ 96,435	$ 96,435	$ 96,435	$ 1,266,679
Subtotal	$ 13,088,303	$ 14,142,175	$ 14,142,175	$ 14,142,175	$ 17,866,561
Capital Projects	$ 13,017,451	$ 14,750,000	$ 62,548,381	$ 62,548,381	$ 4,475,000
Cost Allocations	$ 2,212,309	$ 2,359,729	$ 2,359,729	$ 2,359,729	$ 1,666,241
Debt Service	$ 5,771,287	$ 6,626,853	$ 6,626,853	$ 6,626,853	$ 5,767,539
Interfund Transfers	$ 3,303,776	$ 1,565,797	$ 1,565,797	$ 1,565,797	$ 2,245,434
Audit Adjust/Encumbrances	$ 1,893,016	$ -	$ -	$ -	$ -
Subtotal	$ 26,197,839	$ 25,302,379	$ 73,100,760	$ 73,100,760	$ 14,154,214
Fund Total	$ 39,286,142	$ 39,444,554	$ 87,242,935	$ 87,242,935	$ 32,020,775

DIVISION SUMMARY

31955330 WATER / UTILITIES DEPARTMENT ADMINISTRATION

MISSION:

Providing environmentally sound, efficient utility service to our customers in a professional, safe manner at sustainable rates.

DESCRIPTION:

To manage, account for and administer the water system, water reclamation system and sanitation services for the City of Norman.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	5	5	5	5	5
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	5	5	5	5	5

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 858,103	$ 872,257	$ 872,257	$ 872,257	$ 886,638
Supplies & Materials	$ 1,511	$ 9,634	$ 14,134	$ 14,134	$ 2,252
Services & Maintenance	$ 40,889	$ 69,776	$ 65,276	$ 65,276	$ 77,869
Internal Services	$ 33,254	$ 47,704	$ 32,804	$ 32,804	$ 50,478
Capital Equipment	$ -	$ -	$ -	$ -	$ 11,500
Subtotal	$ 933,757	$ 999,371	$ 984,471	$ 984,471	$ 1,028,737
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ 210,074	$ 221,458	$ 221,458	$ 221,458	$ 150,027
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ 3,303,776	$ 1,565,797	$ 1,565,797	$ 1,565,797	$ 2,245,434
Subtotal	$ 3,513,850	$ 1,787,255	$ 1,787,255	$ 1,787,255	$ 2,395,461
Division Total	$ 4,447,607	$ 2,786,626	$ 2,771,726	$ 2,771,726	$ 3,424,198

Note: See Total Utilities Department Administration for Goals, Objectives and Performance Indicators.

DIVISION SUMMARY

31950510 WATER / ENGINEERING

MISSION:

To provide quality utility service to our customers in the most efficient and professional manner possible.

DESCRIPTION:

In previous years, an Interfund transfer from the Water Fund to the General Fund was made for 25% of the salary and benefits of a Development Engineer in the Public Works Department. Beginning FYE 12, this cost is directly charged to this Water division.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 49,576	$ 49,966	$ 49,966	$ 49,966	$ 49,774
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 49,576	$ 49,966	$ 49,966	$ 49,966	$ 49,774
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 49,576	$ 49,966	$ 49,966	$ 49,966	$ 49,774

DIVISION SUMMARY

31955233 WATER / UTILITIES MODELING

MISSION:

To maintain accurate and complete GIS information relating to the City's water and wastewater assets and make that information available to support utility planning operations; to facilitate the operation of water and wastewater models to assist in determining the impact of rehabilitation and new development on the City's utility infrastructure.

DESCRIPTION:

The division provides geographic data, analyses, and services to support the Department of utilities. The division serves as technical support to City applications that consume utility data, and assists in the integration of resources requiring a geographic component. The division also supports the reporting of utility asset information as required for regulatory compliance.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	2
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	2	2	2	2	2

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 112,393	$ 113,730	$ 113,730	$ 113,730	$ 113,683
Supplies & Materials	$ 30	$ 1,375	$ 1,375	$ 1,375	$ 1,375
Services & Maintenance	$ 4,071	$ 7,875	$ 7,875	$ 7,875	$ 8,175
Internal Services	$ 2,722	$ 2,713	$ 2,713	$ 2,713	$ 2,859
Capital Equipment	$ -	$ -	$ -	$ -	$ 2,250
Subtotal	$ 119,216	$ 125,693	$ 125,693	$ 125,693	$ 128,342
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 119,216	$ 125,693	$ 125,693	$ 125,693	$ 128,342

*Beginning FYE 08, Salary split between Water and Water Reclamation Funds.

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WATER / UTILITIES MODELING

GOALS:

- To maintain accurate and complete records of City's utility infrastructure to support planning and operations.
- To respond swiftly and courteously to requests for information and provide quality service.
- To promote integration among databases having a geographic component to improve the city's reporting and planning capacity.
- To improve access to GIS data for various utility divisions and maximize use.

OBJECTIVES:

- Produce appropriate informational maps and reports as interactive web mapping applications.
- Maintain water and wastewater datasets as current information.
- Reduce the time it takes to integrate utility improvements into the GIS database.
- Provide GIS configuration and asset maintenance support to the City software applications including; Tyler EAM, Advanced CIS Infinity, and City View.
- Work with field personnel to improve the accuracy and completeness of GIS databases using GPS data collection.
- Facilitate operation of water wastewater modeling programs.
- Provide support to facilitate the integration of databases, to reduce duplication of effort, and promote efficiency.

PERFORMANCE MEASUREMENTS – RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Complete all custom requests for data within 1 week or by specified deadline	100%	100%	95%	100%	95%
Complete map requests within 2 days or by specified deadline	100%	100%	99%	99%	99%
Update five water or sewer utility as-builts or incorporate 100 GPS points into the GIS database per month, depending on source availability	100%	100%	99%	99%	99%
Provide data and support to facilitate water and wastewater modeling efforts by specified deadline	100%	100%	99%	99%	99%
Provide technical support to assist Utilities Department staff in the completion of reporting for regulatory compliance by required deadlines	100%	100%	99%	99%	99%

Notes to Results Report:

GIS – Geographic Information Systems

DIVISION SUMMARY

31955350 WATER / LINE MAINTENANCE ADMINISTRATION

MISSION:

The mission of the Line Maintenance division is to manage the daily operation and maintenance of the water distribution and wastewater collection systems in such a manner that reliable, effective and efficient service is provided to the citizenry of Norman.

DESCRIPTION:

Utility Line Maintenance manages two sections, Water Line Maintenance and Sewer Line Maintenance, along with meter services and capital projects relating to the construction/rehabilitation of the water and collection systems. The administration oversees all expenditures related to the division and follows local, state and federal reporting procedures. Line Maintenance Division Manager is licensed by the Oklahoma Department of Environmental Quality (ODEQ) with an A Water Operator License, an A Wastewater Operator License and a Collection and Distribution License. Administrative staff administers the required ODEQ training for staff members to ensure that necessary skills are obtained to safeguard public health and safety.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	2
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	2	2	2	2	2

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 272,803	$ 228,663	$ 228,663	$ 228,663	$ 230,750
Supplies & Materials	$ 1,229	$ 2,448	$ 2,448	$ 2,448	$ 2,699
Services & Maintenance	$ 54,768	$ 60,588	$ 60,588	$ 60,588	$ 65,158
Internal Services	$ 9,991	$ 10,743	$ 10,743	$ 10,743	$ 8,111
Capital Equipment	$ 5,138	$ 3,500	$ 3,500	$ 3,500	$ 4,500
Subtotal	$ 343,929	$ 305,942	$ 305,942	$ 305,942	$ 311,218
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ 126,040	$ 132,875	$ 132,875	$ 132,875	$ 90,017
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 126,040	$ 132,875	$ 132,875	$ 132,875	$ 90,017
Division Total	$ 469,969	$ 438,817	$ 438,817	$ 438,817	$ 401,235

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WATER / LINE MAINTENANCE ADMINISTRATION

GOALS:

- Manage the water and sewer maintenance sections in such a manner as to provide optimum services to the citizens of Norman.
- Arrange for annual training of all Division personnel to ensure compliance with State of Oklahoma licensing procedures and statutes.
- Adhere to state and federal guidelines for data collection and reporting.
- Prepare voluntary CMOM (Capacity, Management, Operation and Maintenance) report for the sewer system of the City of Norman for the Utilities Director.
- Process all Division-received invoices same day of receipt.
- Complete capital projects within the fiscal year.
- Manage the history of maintenance, repairs, and customer service requests utilizing the Munis asset management program.
- Continue to place a great emphasis on the proper management of its water and sewer system.

OBJECTIVES:

- Provide adequate training for all personnel.
- Provide efficient and effective assistance to citizens in resolving requests.
- Submit regulatory compliance data to state and federal agencies with rule-specific guidelines.
- Process all invoices when received to meet payment authorization schedule.
- Maintain an organized project meeting schedule to review the status of all Line Maintenance Division capital projects.
- Process all daily work report data utilizing work order system through the Munis program.
- Reduce lost time due to injuries through monthly safety training meetings.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Average number of water and sewer service requests completed per day	24	24	25	26	25
% of state and federal regulatory compliance reports mailed within rule specific guidelines	100%	100%	100%	100%	100%
% of employees certified by ODEQ	100%	100%	100%	100%	100%
% of ODEQ training hours	100%	98%	100%	100%	100%
Annual safety training hours	12	12	12	12	12
On the job injuries	10	12	0	14	12
Total yearly cross training hours	260	260	260	260	260
% of daily work reports entered into Munis database system for asset tracking within 3 days	90%	90%	90%	90%	90%

Notes to Results Report:
ODEQ – Oklahoma Department of Environmental Quality
CMOM-Capacity, Management, Operation and Maintenance

DIVISION

31955251 WATER / LINE MAINTENANCE

MISSION:

The mission of the Water Section of the Line Maintenance Division is to transport clean drinking water from point sources within the distribution system to public and private users, and help provide accurate and efficient billing services for the City of Norman utility customers. The water distribution system is to be maintained in such a manner that the drinking water is safe and that adequate fire suppression supply and storage is available at all times. Public health and safety are the primary focus of this section along with employee safety and development.

DESCRIPTION:

The Water Line Maintenance Division is responsible for reading water meters and maintaining approximately 655 miles of water lines, 7,128 fire hydrants, and 14,838 line valves, along with 5 water storage towers. New water meter services, as well as maintenance on over 43,458 existing water meters are provided by staff in this division. Personnel are on duty from 8am to 5pm, Monday - Friday, with all personnel subject to emergency callback 24/7 to ensure public health and safety, as well as integrity of the distribution system.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	36	36	36	36	36
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	36	36	36	36	36

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 2,765,566	$ 2,956,985	$ 2,956,985	$ 2,956,985	$ 3,104,214
Supplies & Materials	$ 648,133	$ 790,082	$ 860,082	$ 860,082	$ 882,108
Services & Maintenance	$ 141,919	$ 489,279	$ 419,279	$ 419,279	$ 489,567
Internal Services	$ 312,472	$ 370,796	$ 385,696	$ 385,696	$ 333,814
Capital Equipment	$ 281,271	$ 17,010	$ 17,010	$ 17,010	$ 1,074,271
Subtotal	$ 4,149,361	$ 4,624,152	$ 4,639,052	$ 4,639,052	$ 5,883,974
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ 1,050,773	$ 1,107,719	$ 1,107,719	$ 1,107,719	$ 750,433
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 1,050,773	$ 1,107,719	$ 1,107,719	$ 1,107,719	$ 750,433
Division Total	$ 5,200,134	$ 5,731,871	$ 5,746,771	$ 5,746,771	$ 6,634,407

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WATER / LINE MAINTENANCE

GOALS:

- Maintain an infrastructure capable of transporting an adequate supply of potable water for the purpose of consumption, irrigation and fire suppression.
- Maintain a level of service for new meter installations so as not to create unnecessary delays in construction or disruption in customer service.
- Locate underground water lines as part of the Oklahoma One-Call System, Inc. to protect the City's infrastructure.
- Maintain residential Automatic Meter Reading (AMR) water meter installation.
- Maintain a comprehensive valve and fire hydrant maintenance program.
- Provide a stable and safe working environment.

OBJECTIVES:

- Minimize disruptions in customer service, by effectively maintaining the water distribution system, water towers, and fire hydrants.
- Respond to customer service requests within 30 minutes during business hours.
- Install new meters and services in an efficient manner. (National benchmark is 15.6 hours per set; City of Norman is less than 12 hours).
- Respond to 95% of Oklahoma One-Call System, Inc. locate calls for contractors and citizens of Norman within 48 hours.
- Install automatic read water meters.
- Reduce on-the-job injuries through safety and education.
- Survey 1,000 locations for lead service lines annually.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Average repair time: water off to water on (in hours)	1.75	1.62	2.2	1.74	2.2
Number of AMR/AMI meters installed	387	389	500	380	500
Service calls completed	5,901	6,416	5,500	5,820	5,500
Number of locates completed	5,253	6,923	6,000	7,040	6,000
Number of valves exercised	1,029	1,290	1,200	1,706	1,200
On the job injuries	4	8	0	4	0
Fire hydrants maintained	578	563	1,000	852	1,000
Hours of safety training per year/per employee	12	12	12	12	12
Feet of deteriorated water lines replaced due to age and/or undersize in urban area	500	-	-	400	-
Lead service lines surveyed by location	967	1,154	400	326	500

Notes to Results Report: AMR – Automated Meter Reading; OJI – On-the-job Injury

DIVISION SUMMARY

31955331 WATER / TREATMENT PLANT ADMINISTRATION

MISSION:

The overall mission of the Water Treatment Division is to efficiently provide safe high quality potable water to the City of Norman. The function of the Administration Division of the Water Production Group is to provide administration and over-sight of the other three water production divisions: Water Treatment Plant, Water Wells and Water Laboratory.

DESCRIPTION:

The Administration Division facilitates the work of the other water production divisions by coordinating work efforts, filing required reports, ordering materials and parts, ensuring safety of the workplace and providing training.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	3	3	3	3	3
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	3	3	3	3	3

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 353,069	$ 386,166	$ 386,166	$ 386,166	$ 388,913
Supplies & Materials	$ 5,978	$ 12,143	$ 12,143	$ 12,143	$ 8,184
Services & Maintenance	$ 45,522	$ 69,815	$ 69,815	$ 69,815	$ 69,521
Internal Services	$ 63,526	$ 65,124	$ 65,124	$ 65,124	$ 69,132
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 468,095	$ 533,248	$ 533,248	$ 533,248	$ 535,750
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ 825,422	$ 897,677	$ 897,677	$ 897,677	$ 675,764
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 825,422	$ 897,677	$ 897,677	$ 897,677	$ 675,764
Division Total	$ 1,293,517	$ 1,430,925	$ 1,430,925	$ 1,430,925	$ 1,211,514

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WATER / TREATMENT PLANT ADMINISTRATION

GOALS:

- To ensure employee safety and work to maintain an effective training program.
- Develop a public education program that includes: web based social media and public outreach at community events.
- Minimize the cost of water while maintaining quality.
- Develop interaction with staff on ideas to improve water treatment.

OBJECTIVES:

- Retain higher skilled workers and cross train workers.
- Improve the energy efficiency of the facility.
- Protect water levels and water quality in the ground water system.
- Minimize the cost of water produced by the division.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Safety training	10	42	70	70	70
OJI	0	1	0	0	0
Tours	21	21	12	20	12
Number of people on tours	187	230	175	220	210
Job related training (personnel hours)	343	343	650	600	600
Cross training (personnel hours)	27	192	50	120	50
Million gallons of Well Water Produced	905**	1,260	1,430	1,620	1,400

DIVISION SUMMARY

31955136 WATER / LABORATORY

MISSION:

- Efficiently provide and maintain a laboratory where Water Treatment Plant (WTP) staff can promptly and accurately analyze water samples for various chemical and bacterial constituents.
- Effectively communicate with WTP staff in an effort to meet all DEQ and EPA regulated constituents and reporting requirements.
- Support other divisions.
- Educate the community about water safety and quality.
- Address citizen complaints and concerns regarding water quality of private water wells and City of Norman water system.

DESCRIPTION:

- Monitor water quality testing and accept responsibility for this data on Monthly Operations Report to the Oklahoma Department of Environmental Quality (ODEQ).
- Maintain the State Certification for the Bacteriological Laboratory.
- Collect and arrange for the analysis of tap, well, and distribution system samples for bacterial and chemical contamination.
- Communicate with DEQ to coordinate sampling and data reporting.
- Analyze samples from other public water systems and the public for bacterial contamination.
- Assist the public with drinking water complaints and private well contamination questions.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	2	2	2	2	2
Part-time Positions	1	1	1	1	1
Total Budgeted Positions	3	3	3	3	3

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 196,403	$ 210,553	$ 210,553	$ 210,553	$ 218,604
Supplies & Materials	$ 81,049	$ 115,468	$ 115,468	$ 115,468	$ 120,028
Services & Maintenance	$ 50,613	$ 143,205	$ 143,205	$ 143,205	$ 138,645
Internal Services	$ 2,740	$ 2,724	$ 2,724	$ 2,724	$ 2,870
Capital Equipment	$ 8,051	$ -	$ -	$ -	$ -
Subtotal	$ 338,856	$ 471,950	$ 471,950	$ 471,950	$ 480,147
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 338,856	$ 471,950	$ 471,950	$ 471,950	$ 480,147

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WATER / LABORATORY

GOALS:

- Maintain certification from the DEQ for bacterial testing.
- Minimize the number of bacterial samples rejected due to lab error.
- Ensure the WTP and Well field meet all DEQ and EPA regulations for water quality, testing, monitoring and reporting.
- Respond to customer complaints and inquiries in a professional and timely manner while minimizing the number of calls we go to physically.
- Maintain records of the Water Treatment testing for use by ODEQ, citizens, staff, and consultants for a minimum of 10 years.
- Maintain an organized schedule for completing all necessary sample collections and ensure staff understands all standard operating procedures to collect and carry out any analyses.
- Keep the number of bacterial samples rejected due to lab error to 1% or less.

OBJECTIVES:

- Microbiology Laboratory will pass all performance tests and DEQ inspections.
- Collect all required samples, submit for analysis, carry out analysis with all necessary quality control checks, and review data for accuracy.
- Submit all data to regulatory agencies within the allowed timeframe.
- Fully document all complaints, inquiries in writing and respond to each situation appropriately.
- Staff will read and understand all completed standard operating procedures, and create new procedures when they arise.

PERFORMANCE MEASUREMENTS – RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Micro sample collection	100%	100%	100%	100%	100%
Data submitted	100%	100%	100%	100%	100%
Complaints responded to in person	58%	41%	55%	30%	40%
Performance tests passed	100%	100%	100%	100%	100%
Laboratory inspection deficiencies	no audit	7	no audit expected	no audit expected	5
Internal Audit Findings	15	5	2	3	3
Compliance Chemistry Well Sample Collection	not tracked	99%	100%	100%	100%
Percent of samples invalidated	0.15%	0.04%	0.15%	0.12%	0.00%
Percent of samples rejected	1.2%	0.3%	0.5%	0.2%	0.5%

WTP – Water Treatment Plant

^Based on old measurement of just straight number of samples rejected instead of percentage

**Bases on old measurement of all calls being addressed both virtually or physically

* Trouble with Most Probable Number (MPN) methods

DIVISION SUMMARY

31955234 WATER / TREATMENT PLANT

MISSION:

To provide for the safe, efficient and effective operation and maintenance of the Water Treatment Plant.

DESCRIPTION:

The Water Treatment Plant Division maintains the Water Treatment Plant, and operates both the Treatment Plant and water wells.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	11	11	11	11	11
Part-time Positions	1	1	1	1	1
Total Budgeted Positions	12	12	12	12	12

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 677,758	$ 786,200	$ 786,200	$ 786,200	$ 782,532
Supplies & Materials	$ 3,094,425	$ 3,155,388	$ 3,155,388	$ 3,155,388	$ 4,043,053
Services & Maintenance	$ 1,531,861	$ 1,742,186	$ 1,742,186	$ 1,742,186	$ 1,770,969
Internal Services	$ 17,749	$ 21,842	$ 21,842	$ 21,842	$ 22,715
Capital Equipment	$ 26,561	$ -	$ -	$ -	$ 33,750
Subtotal	$ 5,348,355	$ 5,705,616	$ 5,705,616	$ 5,705,616	$ 6,653,019
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 5,348,355	$ 5,705,616	$ 5,705,616	$ 5,705,616	$ 6,653,019

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WATER / TREATMENT PLANT

GOALS:

- Operate the water plant to meet demand, maintain water quality, and monitor cost associated with chemicals, labor allocation, and electricity throughout the year.
- Maintain the water plant in good operating condition.

OBJECTIVES:

Meet all primary drinking water standards. Perform scheduled preventive maintenance. Continue to use Antero system to schedule work, document the nature of work, condition of the equipment and categorize the nature of the work (emergency or routine).

PERFORMANCE MEASUREMENTS – RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Percentage of time tap turbidity was less than 0.1 NTU (quality)	99.70%	98.51%	100%	100%	100%
Percent of bacteriologically "Safe" compliance water samples	99.60%	99.67%	100%	100%	100%
Number of complaints on water quality or pressure	53	34	50	48	50
Percentage of Lake Thunderbird Allocation used during the Water Year (Oct-Sept)	100%	100%	100%	100%	100%
Million gallons of OKC water purchased	354	361	365	365	547.5

DIVISION SUMMARY

31930122 WATER / UTILITY SERVICES

MISSION:

To provide accurate and efficient billing services for the City of Norman utility customers; to be a customer advocate within City guidelines by providing modern, adaptable, quality focused customer support, responsive to the customers and their needs. The customer service area strives to educate customers regarding operating procedures, and to research and provide accurate and prompt information to requests made by citizens and intra-city departments.

DESCRIPTION:

The Utility Services division oversees all utility account activity, including initiating and ending utility service, managing delinquencies, investigating unusual water consumption, providing customer service, producing accurate and timely billings of all utilities offered by the City, and researching and responding to various citizen and agency requests for utility related information. Prior to FYE 27, this division was reported in the General Fund.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	7	7	7	7	7
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	7	7	7	7	7

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 491,784	$ 505,631	$ 505,631	$ 505,631	$ 609,064
Supplies & Materials	$ 14,931	$ 15,683	$ 15,683	$ 15,683	$ 25,683
Services & Maintenance	$ 331,194	$ 414,934	$ 414,934	$ 414,934	$ 444,934
Internal Services	$ 58,265	$ 68,595	$ 68,595	$ 68,595	$ 28,999
Capital Equipment	$ -	$ -	$ -	$ -	$ 2,250
Subtotal	$ 896,174	$ 1,004,843	$ 1,004,843	$ 1,004,843	$ 1,110,930
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 896,174	$ 1,004,843	$ 1,004,843	$ 1,004,843	$ 1,110,930

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

UTILITY SERVICES

GOALS:

- Accommodate customers by providing billing options
- Increase number of delinquent cutoffs
- Produce billings in accordance to cycle schedule
- Increase ACH billing participation
- Increase electronic billing participation

OBJECTIVES:

Please review the performance measurements for the objectives as a response to the goals listed above.

PERFORMANCE MEASUREMENTS - RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Customer Service/Billing:					
Number of billings produced and mailed on time	539,693	544,432	536,000	539,000	545,000
Ratio of ACH billing customers to total	29%	30%	28%	30%	30%
Ratio of Electronic billing customers to total	35%	38%	28%	30%	32%
Accounts <90 days turned over to collection agency	100%	100%	100%	100%	100%

DIVISION SUMMARY

31955335 WATER / WATER WELLS

MISSION:

To ensure the City's water wells are available to the Plant Division in order to provide potable water to the citizens and visitors of Norman.

DESCRIPTION:

The Division maintains the City's water wells in good operating condition including mowing around wells and water towers.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 319,404	$ 233,488	$ 233,488	$ 233,488	$ 260,400
Supplies & Materials	$ 88,621	$ 132,229	$ 132,229	$ 132,229	$ 536,504
Services & Maintenance	$ 584,213	$ 828,839	$ 828,839	$ 828,839	$ 746,510
Internal Services	$ 3,699	$ 4,304	$ 4,304	$ 4,304	$ 3,098
Capital Equipment	$ 14,575	$ 75,925	$ 75,925	$ 75,925	$ 138,158
Subtotal	$ 1,010,512	$ 1,274,785	$ 1,274,785	$ 1,274,785	$ 1,684,670
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,010,512	$ 1,274,785	$ 1,274,785	$ 1,274,785	$ 1,684,670

DIVISION SERVICE EFFORTS AND ACCOMPLISHMENTS

WATER / WATER WELLS

GOALS:

- To maintain well grounds and equipment.
- To meet all DEQ requirements for ground water wells.

OBJECTIVES:

- Perform scheduled maintenance, use the Antero database to schedule work and document nature of work, document condition and categorize the nature of work (emergency or routine).

PERFORMANCE MEASUREMENTS – RESULTS REPORT:

	FYE 24 ACTUAL	FYE 25 ACTUAL	FYE 26 PLAN	FYE 26 ESTIMATE	FYE 27 PROJECTED
PERFORMANCE INDICATORS:					
Pumps replaced	4	3	4	4	4
Annual well disinfection completion	100%	100%	100%	100%	100%
Number of total coliform positive samples collected from GWR samples	4	10	3	3	0
Number of Emergency work orders on water wells	0	0	0	0	0
Million gallons of well water produced	1,319	895	1,500	1,270	1,500

DIVISION SUMMARY

031 - WATER / CAPITAL PROJECTS

MISSION:

To perform capital projects funded by the Water Fund.

DESCRIPTION:

See Capital Improvements Five Year Plan FYE 27 - FYE 30 for a detailed analysis of Water Fund Capital Operations.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ 13,017,451	$ 14,750,000	$ 62,548,381	$ 62,548,381	$ 4,475,000
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 13,017,451	$ 14,750,000	$ 62,548,381	$ 62,548,381	$ 4,475,000
Division Total	$ 13,017,451	$ 14,750,000	$ 62,548,381	$ 62,548,381	$ 4,475,000

DIVISION SUMMARY

31930149 WATER / DEBT SERVICE

MISSION:

To account for and monitor all the resources for and the payment of general long-term debt principal and interest.

DESCRIPTION:

An account established to record the accumulation of resources for, and the payment of, general long-term debt principal and interest of the Water Fund.

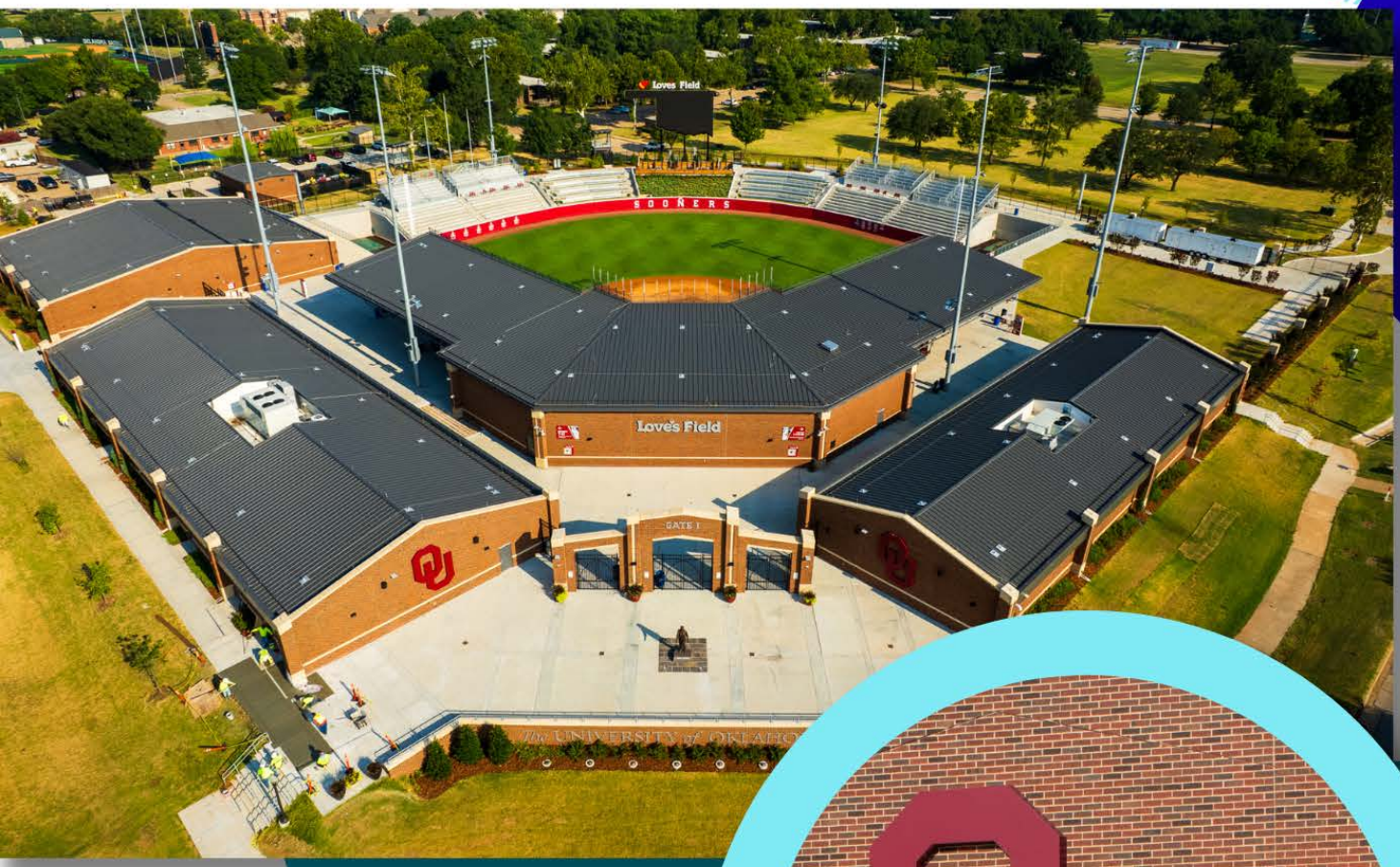
PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 1,567,441	$ 6,626,853	$ 6,626,853	$ 6,626,853	$ 5,767,539
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 1,567,441	$ 6,626,853	$ 6,626,853	$ 6,626,853	$ 5,767,539
Division Total	$ 1,567,441	$ 6,626,853	$ 6,626,853	$ 6,626,853	$ 5,767,539

INTERNAL SERVICE FUND



INTERNAL SERVICE FUNDS

The Internal Service Funds account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

FUND SUMMARY

TOTAL RISK MANAGEMENT FUND (43)

MISSION:

To administer an effective citywide Risk Management program that assists departments in developing employees motivated to work safely in a safe environment.

DESCRIPTION:

The Risk Management / Insurance Fund accounts for health insurance claims against the City including judgments and claims, workers' compensation and unemployment compensation.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 364,004	$ 1,060,616	$ 1,060,616	$ 1,060,616	$ 1,063,379
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 23,488,822	$ 23,334,850	$ 23,397,995	$ 23,397,995	$ 25,566,968
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 23,852,826	$ 24,395,466	$ 24,458,611	$ 24,458,611	$ 26,630,347
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ 89,617	$ -	$ 3,215	$ 3,215	$ -
Audit Adjust/Encum	$ (1,708)	$ -	$ -	$ -	$ -
Subtotal	$ 87,909	$ -	$ 3,215	$ 3,215	$ -
Department Total	$ 23,940,735	$ 24,395,466	$ 24,461,826	$ 24,461,826	$ 26,630,347

DIVISION SUMMARY

43330105 HEALTH INSURANCE

MISSION:

Account for and monitor all expenditures related to employee health insurance.

DESCRIPTION:

The Health Insurance Division includes the personnel costs for the City's Benefits Specialist and health claim costs.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 111,269	$ 112,738	$ 112,738	$ 112,738	$ 112,044
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 20,665,094	$ 20,402,677	$ 20,402,677	$ 20,402,677	$ 22,493,795
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 20,776,363	$ 20,515,415	$ 20,515,415	$ 20,515,415	$ 22,605,839
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 20,776,363	$ 20,515,415	$ 20,515,415	$ 20,515,415	$ 22,605,839

DIVISION SUMMARY

43122351 JUDGMENTS AND CLAIMS

MISSION:

Account for and monitor all expenditures related to judgments and claims.

DESCRIPTION:

Established to record all expenditures throughout the fiscal year relating to judgments and claims. A judgment is defined as an amount to be paid or collected by a government as the result of a court decision. Judgments are placed on ad valorem (property) rolls and revenues are transferred from Debt Service Fund to cover claims and expenditures.

Claims are defined in the Governmental Tort Claims Act and are paid administratively or by City Council approval.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 653,035	$ 516,000	$ 516,000	$ 516,000	$ 657,000
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 653,035	$ 516,000	$ 516,000	$ 516,000	$ 657,000
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 653,035	$ 516,000	$ 516,000	$ 516,000	$ 657,000

DIVISION SUMMARY

43330104 RISK MANAGEMENT ADMINISTRATION

MISSION:

To develop, implement and administer insurance and occupational health and safety programs that affect City employees and other assets.

DESCRIPTION:

To develop, implement and administer insurance and occupational health and safety programs that affect City employees and other assets.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 252,735	$ 295,178	$ 295,178	$ 295,178	$ 298,635
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 767,286	$ 903,173	$ 966,318	$ 966,318	$ 903,173
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 1,020,021	$ 1,198,351	$ 1,261,496	$ 1,261,496	$ 1,201,808
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,020,021	$ 1,198,351	$ 1,261,496	$ 1,261,496	$ 1,201,808

DIVISION SUMMARY

43330103 UNEMPLOYMENT COMPENSATION

MISSION:

To account for and monitor all unemployment compensation related expenditures.

DESCRIPTION:

An account established to record all unemployment compensation related expenditures throughout the fiscal year. The expenditures consist of unemployment benefits paid to separated City employees.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 2,431	$ 21,700	$ 21,700	$ 21,700	$ 21,700
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ 500	$ 500	$ 500	$ 500
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 2,431	$ 22,200	$ 22,200	$ 22,200	$ 22,200
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 2,431	$ 22,200	$ 22,200	$ 22,200	$ 22,200

DIVISION SUMMARY

43330102 WORKERS' COMPENSATION

MISSION:

To account for and monitor all workers' compensation related expenditures.

DESCRIPTION:

An account established to record all workers' compensation related expenditures throughout the fiscal year. The expenditures consist of payments on all on-the-job-injuries (OJI) medical treatments, subsequent workers' compensation temporary total disability (TTD) payments and workers' compensation court judgments related to an employee's original OJI injury. Claims are submitted to the Legal Department for review, and if approved, are paid directly by the City.

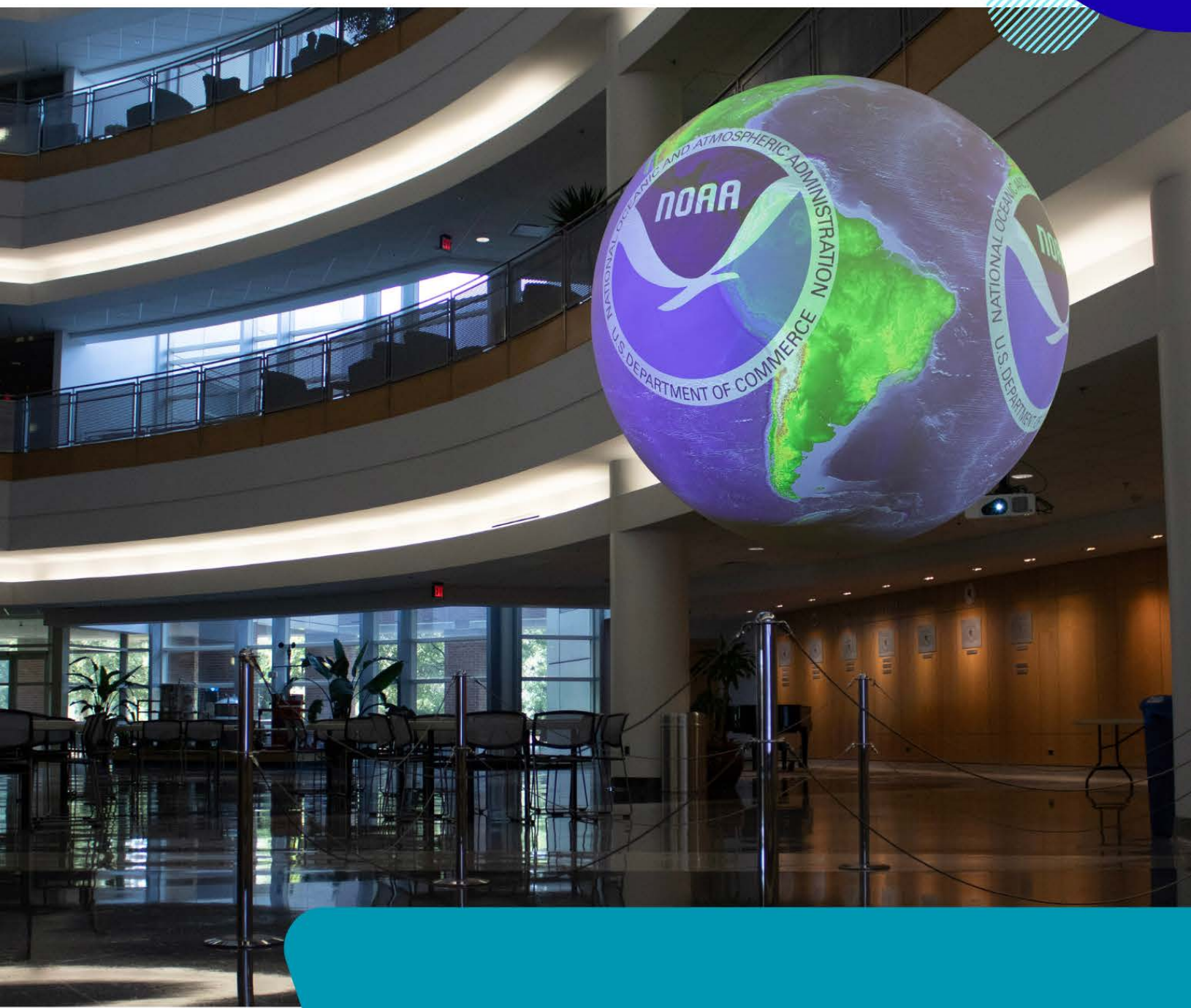
PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 361,504	$ 631,000	$ 631,000	$ 631,000	$ 631,000
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 1,020,598	$ 1,512,500	$ 1,512,500	$ 1,512,500	$ 1,512,500
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 1,382,103	$ 2,143,500	$ 2,143,500	$ 2,143,500	$ 2,143,500
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,382,103	$ 2,143,500	$ 2,143,500	$ 2,143,500	$ 2,143,500

CAPITAL PROJECTS FUNDS



CAPITAL PROJECTS FUNDS

The Capital Projects Fund is established to account for capital projects funded with sales tax revenue. All capital projects, regardless of the source of funding, are identified and tracked in the Capital Improvements Plan document.

FUND SUMMARY

TOTAL CAPITAL PROJECTS FUND (50)

MISSION:

The mission of the Capital Projects Fund is to provide capital needs of the General Fund, supported services in accordance with City goals, policies and strategies as defined in the 2025 Land Use and Transportation Plan and the Five Year Capital Plan. Revenues are derived from the 70% of the second cent sales tax and part of the Room Tax that is dedicated to parks.

DESCRIPTION:

The Capital Improvements Fund is established to account for capital projects funded with sales tax money. Seventy percent (70%) of one cent ($.01) sales tax is set aside for capital improvements and allocated as follows: 5% contingency, 27% capital outlay (primarily used for vehicle replacements, and other general departmental capital equipment needs), 20% street projects, 7% maintenance of facilities, 5% Information Technology Infrastructure, and 36% other General Fund supporting capital projects. See the Capital Improvements Five-Year Plan FYE 27 - FYE 30 for a detailed analysis of Capital Project Fund.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	5	5	5	5	5
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	5	5	5	5	5

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,134,911	$ 1,393,020	$ 1,393,020	$ 1,393,020	$ 1,410,039
Supplies & Materials	$ -		$ -	$ -	$ -
Services & Maintenance	$ 31,473	$ 16,499	$ 85,416	$ 85,416	$ 16,499
Internal Services	$ 7,053	$ 6,783	$ 6,783	$ 6,783	$ 7,146
Capital Equipment	$ 4,233,795	$ 3,428,384	$ 5,226,711	$ 5,226,711	$ 4,728,384
Subtotal	$ 5,407,232	$ 4,844,686	$ 6,711,930	$ 6,711,930	$ 6,162,068
Capital Projects	$ 24,002,977	$ 19,748,766	$ 84,429,640	$ 84,429,640	$ 28,124,768
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ 4,720,502	$ 350,611	$ 4,858,892	$ 4,858,892	$ 239,786
Audit Adjust/Encumb	$ 20,065	$ -	$ -	$ -	$ -
Subtotal	$ 28,743,544	$ 20,099,377	$ 89,288,532	$ 89,288,532	$ 28,364,554
Fund Total	$ 34,150,776	$ 24,944,063	$ 96,000,462	$ 96,000,462	$ 34,526,622

DIVISION SUMMARY

50550411 CAPITAL PROJECTS ENGINEER

MISSION:

The mission of this Division is to account for three (3) Capital Projects Engineers, a Capital Projects Manager, and a Construction Manager whose responsibility is to develop and implement capital projects per the approved five-year capital plan.

DESCRIPTION:

To efficiently account for Capital Projects Engineers.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	5	5	5	5	5
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	5	5	5	5	5

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 1,015,645	$ 1,210,388	$ 1,210,388	$ 1,210,388	$ 1,240,757
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ 499	$ 499	$ 499	$ 499
Internal Services	$ 7,053	$ 6,783	$ 6,783	$ 6,783	$ 7,146
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 1,022,698	$ 1,217,670	$ 1,217,670	$ 1,217,670	$ 1,248,402
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 1,022,698	$ 1,217,670	$ 1,217,670	$ 1,217,670	$ 1,248,402

DIVISION SUMMARY

50120430 CAPITAL PROJECTS / FACILITY MAINTENANCE PERSONNEL

MISSION:

The mission of this Division is to account for the Facility Maintenance Superintendent who manages existing facility and maintenance projects per the approved five-year capital plan.

DESCRIPTION:

To efficiently account for 15% of the Facility Maintenance Supervisor compensation due to Capital Project management. Prior to FYE 25, 85% of these salaries and benefits were paid in this division.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 26,811	$ 25,301	$ 25,301	$ 25,301	$ 26,246
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 26,811	$ 25,301	$ 25,301	$ 25,301	$ 26,246
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 26,811	$ 25,301	$ 25,301	$ 25,301	$ 26,246

DIVISION SUMMARY

50770370 CAPITAL PROJECTS / PARKS PERSONNEL

MISSION:

The mission of this Division is to account for a portion of two (2) Park Planners who manage park related capital projects per the approved five-year capital plan.

DESCRIPTION:

To efficiently account for a portion of Parks personnel related to Capital Project management.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ 92,455	$ 157,331	$ 157,331	$ 157,331	$ 143,036
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 92,455	$ 157,331	$ 157,331	$ 157,331	$ 143,036
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Division Total	$ 92,455	$ 157,331	$ 157,331	$ 157,331	$ 143,036

DIVISION SUMMARY

050 - CAPITAL PROJECTS

MISSION:

To perform capital projects and purchase capital equipment funded by the Capital Fund.

DESCRIPTION:

See Capital Improvements Five-Year Plan FYE 27 - FYE 30 for a detailed analysis of Capital Fund capital projects.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ 24,002,977	$ 19,748,766	$ 84,429,640	$ 84,429,640	$ 28,124,768
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 24,002,977	$ 19,748,766	$ 84,429,640	$ 84,429,640	$ 28,124,768
Division Total	$ 24,002,977	$ 19,748,766	$ 84,429,640	$ 84,429,640	$ 28,124,768

FUND SUMMARY

TOTAL NORMAN FORWARD SALES TAX FUND (51)

MISSION:

Norman Forward is designed to improve the quality of life in Norman through renovating, expanding, constructing, and funding projects including multiple recreational facilities, libraries, parks, athletic venues, public art, trails, and swim complexes. Norman Forward also includes traffic improvements and an extension of the existing James Garner Avenue. A citizen-initiated proposal, Norman Forward will enhance the Norman community for generations to come.

DESCRIPTION:

To efficiently receive and monitor the use of revenues received through a 15-year earmarked sales tax dedicated to 12 projects spanning the entire city at an estimated cost of $148 million, with other program expenses at an estimated cost of $55.4 million. Sales tax collections began on January 1, 2016 and will continue for 15 years.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ 2,605,928	$ 751,000	$ 8,545,361	$ 8,545,361	$ 671,000
Cost Allocation	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 9,711,558	$ 9,648,688	$ 9,648,688	$ 9,648,688	$ 10,418,993
Interfund Transfers	$ 428,147	$ 444,055	$ 444,055	$ 444,055	$ 460,758
Audit Adjust/Encum.	$ (20,799)	$ -	$ -	$ -	$ -
Subtotal	$ 12,724,834	$ 10,843,743	$ 18,638,104	$ 18,638,104	$ 11,550,751
Division Total	$ 12,724,834	$ 10,843,743	$ 18,638,104	$ 18,638,104	$ 11,550,751

FUND SUMMARY

TOTAL UNIVERSITY NORTH PARK TAX INCREMENT DISTRICT FUND (57)

MISSION:

Established to account for revenue generated from the University North Park Development Tax Increment District.

DESCRIPTION:

To account for the increment of sales and property taxes generated from Tax Increment District Two, University North Park.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ 109,511	$ 569,661	$ 505,268	$ 505,268	$ 148,256
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 109,511	$ 569,661	$ 505,268	$ 505,268	$ 148,256
Capital Projects	$ 5,300,000	$ -	$ 4,777,485	$ 4,777,485	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Audit Adjust/Encum	$ (5)	$ -	$ -	$ -	$ -
Subtotal	$ 5,299,995	$ -	$ 4,777,485	$ 4,777,485	$ -
Fund Total	$ 5,409,506	$ 569,661	$ 5,282,753	$ 5,282,753	$ 148,256

FUND SUMMARY

TOTAL CENTER CITY TAX INCREMENT FINANCE DISTRICT (58)

MISSION:

The Norman Center City Project Plan authorizes the allocation of Tax Increment Finance funds for public improvements projects undertaken by the City within the Center City, Increment District Number Three, project area.

DESCRIPTION:

To account for the increment of taxes generated from Tax Increment District Three, Center City.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ 54,980	$ -	$ 324,866	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Audit Adjust/Encum	$ 4,987	$ -	$ -	$ -	$ -
Subtotal	$ 59,967	$ -	$ 324,866	$ -	$ -
Fund Total	$ 59,967	$ -	$ 324,866	$ -	$ -

FUND SUMMARY

TOTAL ARTERIAL ROADS RECOUPMENT FUND (78)

MISSION:

To provide for the recoupment of costs associated with improvements to arterial roads.

DESCRIPTION:

To account for periodic transfers from the Capital Fund for construction of arterial road improvements, and to account for those costs to be recovered from adjacent property owners.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Audit Adjustments	$ 1,610	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 1,610	$ -	$ -	$ -	$ -
Fund Total	$ 1,610	$ -	$ -	$ -	$ -

PUBLIC SAFETY SALES TAX FUND
FYE 27 Capital Improvement Projects Budget

Account Number	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
Bond Funded Expenditures									
15693377	BP0046	Fire Station 5 Relocation	17,000	-	-	-	-	-	-
15695523	BP0029	Emergency Communications Center	1,501,052	-	-	-	-	-	-
Subtotal Bond Expenditures			**$ 1,518,052**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Pay-go Funded Expenditures									
15665143	FT0004	Fire Apparatus Replacement	1,263,384	-	-	-	-	-	-
Subtotal Pay-go Funded Expenditures			**$ 1,263,384**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL PSST FUND 15 Expenditures			**$ 2,781,436**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CDBG FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
21240007	GC0080	Original Townsite Street Improvements B19	171,142	-	-	-	-	-	-
21240011	GC0084	Senior Center Kitchen Rehabilitation	14,179	-	-	-	-	-	-
21240023	GC0091	Senior Center Kitchen Rehab FYE 23	60,000	-	-	-	-	-	-
21240303	GC0094	Affordable Rental Housing - ARPA	1,205,064	-	-	-	-	-	-
21240029	GC0097	FYE 25 Habitat Acquisition	40,000	-	-	-	-	-	-
21240027	GC0098	FYE 25 NHA Land Acquisition	100,000	-	-	-	-	-	-
21240003	GC0099	Zoning Code & Subdivision Update	550,000	-	-	-	-	-	-
21240003	GC0100	Neighborhood Pattern Book	250,000	-	-	-	-	-	-
21240003	GC0101	Parking Study	150,000	-	-	-	-	-	-
21240003	GC0102	Affordable Housing Action Plan	250,000	-	-	-	-	-	-
21240003	GC-	FYE 26 NHA Land Acquisition	100,000	-	-	-	-	-	-
21-	GC-	FYE 26 Habitat Acquisition	40,000	-	-	-	-	-	-
		TOTAL CDBG FUND 21 PROJECTS	**$ 2,930,385**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SPECIAL GRANTS FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
		EXPENDITURES							
22695523	BG0083	Emergency Operations Center ARPA	78,899	-	-	-	-	-	-
22550480	BG0086	City Hall Electric Vehicle Charging Station	6,076	-	-	-	-	-	-
22596688	BG0087	Traffic Management Center PayGo	378,548	-	-	-	-	-	-
22550480	BG0094	Bus Pantograph Charger Infrastucture	1,078,880	-	-	-	-	-	-
22550480	BG0095	Electric CNG Fueling Compressors (2)	786,303	-	-	-	-	-	-
22123645	BG0098	Backup Contigency OP Critical Data	126,981	-	-	-	-	-	-
22590303	BG0260	Northbase Ph2 Vehicle Wash Facility	25,758	-	-	-	-	-	-
22595303	DR0036	Boyd St. Pipeline Replacement	1,364,113	-	-	-	-	-	-
22595303	DR0062	Imhoffe Creek Stabilization	3,225,112	-	-	-	-	-	-
22596666	DR0065	Misty Lake Dam Repair	747,500	-	-	-	-	-	-
	TOTAL SPECIAL REVENUE FUND 22 PROJECTS		**$ 7,818,170**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ROOM TAX FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
		EXPENDITURES							
23798815	RT0008	12th Avenue Tennis Court Renovation	870	-	-	-	-	-	-
23798814	RT0087	Sooner Theatre Seat Replace & Interiors (matc	39	-	-	-	-	-	-
23796627	RT0090	Historic Museum Parking	4,843	-	-	-	-	-	-
23793364	RT0091	Westwood Tennis Center Improvements	234,560	-	-	-	-	-	-
23794442	RT0092	Westwood Park Masterplan	7,830	-	-	-	-	-	-
		TOTAL ROOM TAX FUND 23 PROJECTS	**$ 248,142**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PUBLIC TRANSPORTATION FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
EXPENDITURES									
27550277	TR0128	Transit Center Concrete Pavement	197,357	-	-	-	-	-	-
		TOTAL TRANSIT FUND 27 PROJECTS	**$ 197,357**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

WESTWOOD PARK FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
EXPENDITURES									
29793372	PC0029	Westwood Golf Improv - Bentley Donation	48,876	-	-	-	-	-	-
		TOTAL WESTWOOD FUND 29 PROJECTS	**$ 48,876**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

WATER FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
EXPENDITURES									
		WATER DISTRIBUTION SYSTEM							
31-	WA-	Water Line Replacement: Alameda Plaza and Apartments at Shiloh and Glenn	-	150,000	1,500,000	-	-	-	-
31-	WA-	Water Line Replacement: Venture area and Astor area	-	150,000	1,500,000	-	-	-	-
31993360	WA0173	Master Meters Installation	317,962	-	-	-	-	-	-
31993395	WA0201	Backflow Prevention Program	53,215	-	-	-	-	-	-
31993360	WA0239	WL Improvements: Segment D 24" Phase 4	1,318,315	2,000,000	-	-	-	-	-
31996683	WA0242	Water Line Replacement: Robinson- 24th NW to WTP	5,759,751	-	-	-	-	-	-
31999942	WA0337	Asset Management Plan	76,609	-	-	-	-	-	-
31995521	WA0338	Water Line Replacement: Classen/Flood, Highway 9 to Indian Hills	6,252,163	1,500,000	-	-	-	-	-
31996683	WA0339	Water Line Replacement: Sooner Mall	58,217	-	-	-	-	-	-
31993360	WA0348	Corporate Addition Utilities	376,200	-	-	-	-	-	-
31993360	WA0349	Water Line Improvements-Segment B (24th NE: Robinson to Tecumseh)	99,900	-	-	-	-	-	-
31993361	WA0351	Water Meter Automatic Metering Infrastructure (AMI)	1,779,012	-	-	-	-	-	-
31996683	WA0352	WL Replacement Southlake Addition	62,512	-	-	-	-	-	-
31996683	WA0353	Water Line Replacement: Jenkins Replacement	122,246	-	-	-	-	-	-
31995521	WA0363	Water Line Replacement: Fire Hydrant and Valve Replacements	320,150	75,000	75,000	75,000	75,000	75,000	75,000
31993346	WA0371	Crest Place - FY22 Urban SVC WL	104,000	-	-	-	-	-	-
31993346	WA0372	Blessing Court FY22 Urban SVC WL	16,000	-	-	-	-	-	-
31993346	WA0373	Jackson DR - FY22 Urban SVC WL	55,000	-	-	-	-	-	-
31993346	WA0377	Morren Dr - Urban SVC WL	66,000	-	-	-	-	-	-
31996683	WA0379	Water Line Replacement: Danfield -B/w Brookhaven	1,623,019	-	-	-	-	-	-
31993360	WA0380	Water Line Replacement: Tecumseh, 24th Ave NW to Journey Parkway	4,966,632	-	-	-	-	-	-
31993346	WA0381	Urban Service Area Waterlines FY 23	217,153	-	-	-	-	-	-
31993346	WA0383	Urban Service Area Waterlines FY 24	262,000	-	-	-	-	-	-
31996684	WA0384	Lead Service Line Inventory and Replacement	2,614,710	-	-	-	-	-	-
31993388	WA0385	Water Studies for Comp Plan	30,330	-	-	-	-	-	-
31993360	WA0386	42" WL Emergency Repair	40,569	-	-	-	-	-	-
31996683	WA0387	Westwood Estates Water Line Replacement	2,130,000	-	-	-	-	-	-
31996683	WA0388	Carter Water Line Replacement	1,620,000	-	-	-	-	-	-
31996683	WA0389	Royal Oaks Water Line Replacement	2,180,000	-	-	-	-	-	-
31996680	WA0386	WL Replacement - Flood: boyd-robinson	2,500,000	-	-	-	-	-	-
31996681	WA0387	Line maintenance Solar Array	125,000	-	-	-	-	-	-
31996682	WA0388	OTA WL Relocation: 48th NW- 24th NW	1,964,400	-	-	-	-	-	-
31996683	WA0389	WL Imp: W Brooks: S berry-S Wylie	382,130	-	-	-	-	-	-
		Subtotal Water Distribution System Projects	**$ 37,493,196**	**$ 3,875,000**	**$ 3,075,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**
		WATER TOWERS							
	WA-	Water Tower - New SE Tower	-	-	-	-	-	-	-
31993345	WA0182	Water Tower - Lindsey Tower	375,500	-	-	-	-	-	-
31993345	WA0294	Water Tower- Hall Park Tower	-	-	-	-	-	-	-
31993354	WA0364	Water Tower - Boyd Tower	376,500	-	-	-	-	-	-
31993345	WA0382	Water Tower - Robinson Tower	833,081	-	-	-	-	-	-
		Subtotal Water Tower Projects	**$ 1,585,081**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		WATER WELL IMPROVEMENTS							
31-	WA-	Well 31 Facility Replacement		50,000	-	-	-	-	-
31993395	WA0052	Historic Wells - 1 W Gray	10,000	-	-	-	-	-	-
31993345	WA0212	Water Well: 2015 Water Wells & Lines (paygo)	115,526	-	-	-	-	-	-
31993345	WA0235	Water Well: 2015 Well Field Development (paygo)	141	-	-	-	-	-	-
		Subtotal Water Well and Distribution System Projects	**$ 125,667**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		WATER TREATMENT PLANT							
31993395	WA-	Update Wate Supply Plan	-	-	-	-	-	-	-
31993395	WA-	Lake Thunderbird Augmentation	-	-	-	-	-	-	-
31-	WA-	WTP Residual Lagoon Improvements	-	200,000	100,000	-	-	-	-
31-	WA-	WTP Filter Media Replacement	-	300,000	2,500,000	-	-	-	-
31993398	WA0214	WTP Well Field Blending	8,212,990	-	-	-	-	-	-
31999939	WA0248	WTP Fiber Expansion	55,000	-	-	-	-	-	-
31999939	WA0249	WTP SCADA Improvements	178,300	50,000	-	-	-	-	-
31999939	WA0291	WTP Improvement Phase 1	38,388	-	-	-	-	-	-
31995521	WA0329	New Building for Line Maintenance (match)	31,412	-	-	-	-	-	-
31993395	WA0359	Corrosion Control Study	175,000	-	-	-	-	-	-
31993395	WA0360	Cyber & Physical Security Assessment (Split 50/50 between 031/032)	113,750	-	-	-	-	-	-
31993395	WA0362	WTP Sludge Disposal Study	100,000	-	-	-	-	-	-
31993395	WA0370	WTP: Solar Array	23,140	-	-	-	-	-	-
31993395	WA0375	WTP Rehab of Clarifiers 1 & 2	400,000	-	-	-	-	-	-
31993395	WA0376	WTP: Filter 1-4 Influent Pipe rehab	80,000	-	-	-	-	-	-
31999939	WA0390	WTP Improvement Phase 2B	3,406,221	-	-	-	-	-	-
		Subtotal WTP Other Projects	**$ 12,814,201**	**$ 550,000**	**$ 2,600,000**	**$ -**	**$ -**	**$ -**	**$ -**
		URBAN SERVICE AREA WATER LINES							
31993346	WA0332	Stinson St: Jenkins Ave to George Ave	78,000	-	-	-	-	-	-
31993346	WA0341	Kiowa Way: Hunting Horse Tr to dead end cul de sac	29,000	-	-	-	-	-	-
31993346	WA0342	W. Brooks St: Berry Rd to Wylie Rd	103,000	-	-	-	-	-	-
		Subtotal Urban Service Area Water Line Projects	**$ 210,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		HOT SOILS WATER LINE REPAIR PROGRAM							
31993344	WA0346	Crail Dr: 36th Ave NW to Astor Dr	27,980	-	-	-	-	-	-
31993344	WA0347	Buckingham Dr: Brownwood Ln to Bridgeport Rd	50,000	-	-	-	-	-	-
		Subtotal Hot Soils Water Line Repair Program	**$ 77,980**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		SUBTOTAL PAYGO WATER PROJECTS	**$ 52,306,125**	**$ 4,475,000**	**$ 5,675,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**
		WATER BOND PROJECTS							
31993345	WB0212	2015 Water Wells and Supply Lines (2 MGD)	2,282,267	-	-	-	-	-	-
31999938	WB0292	WTP: Phase 2 Improvements	40,160	-	-	-	-	-	-
31999361	WB0351	WaterMeters, Advance Infrastr-Bond	7,919,821	-	-	-	-	-	-
		Subtotal Bond Expenses for 2006 Water Bond Projects	**$ 10,242,249**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		TOTAL ALL WATER FUND 31 PROJECTS	**$ 62,548,373**	**$ 4,475,000**	**$ 5,675,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**

WATER RECLAMATION FUNDS
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
		EXPENDITURES							
32-	WW-	WRF Drying Bed	-	-	-	-	-	-	-
32-	WW-	Misc WRF Improvements	-	-	-	-	-	-	-
32-	WW-	Westside Lift Station Roof	-	-	-	-	-	-	-
32999942	WW0177	WW Conn Fee/Excise Tax Assessment	13,551	-	-	-	-	-	-
32993394	WW0205	WRF Non-Potable Reuse System	46,635	-	-	-	-	-	-
32993394	WW0211	WRF Non-Potable Reuse System Grant	500,000	-	-	-	-	-	-
32990048	WW0317	WRF Re-Use Pilot Study	182,504	-	-	-	-	-	-
32999911	WW0318	WRF Storage Building	822,820	-	-	-	-	-	-
32999911	WW0319	WRF Septage Receiving Station	800	-	-	-	-	-	-
32999911	WW0325	WRF Main Control Building Renovation	3,124,636	-	-	-	-	-	-
32999911	WW0326	Centrifuge Replacement	1,640,474	-	-	-	-	-	-
32995521	WW0329	Line Maintenance Building (match)	4,837	-	-	-	-	-	-
32999911	WW0331	WRF Solar Array	71,628	-	-	-	-	-	-
32999911	WW0332	Aeration Basin Turbo Blower Replacement	2,602,365	-	-	-	-	-	-
32999911	WW0336	Digester 3 Roof Replacement	250,000	-	-	-	-	-	-
32999942	WW0340	WRF Emerging Contaminant Study	499,770	-	-	-	-	-	-
32999911	WW0342	Water Rec Facility Upgrades	1,924,598	-	-	-	-	-	-
32995521	WW0392	Line Maintenance Solar Array	125,000	-	-	-	-	-	-
		TOTAL WATER RECLAMATION FUND 32 PROJECTS	**$ 11,809,618**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SEWER MAINTENANCE FUNDS
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
		EXPENDITURES							
32-	WW-	Sewer Maintenance Project FYE 27	-	3,250,000	-	-	-	-	-
32-	WW-	Sewer Maintenance Project FYE 28	-	-	-	-	-	-	-
32-	WW-	24 Inch Bishop Creek Interceptor Condition Assessment	-	150,000	-	-	-	-	-
32-	WW-	Manhole Rehabilitation	-	75,000	75,000	75,000	75,000	75,000	375,000
32-	WW-	Sewer Lift Station Rehab	-	100,000	100,000	100,000	100,000	100,000	500,000
32190048	WW0091	Replace Lift Station D Force Main-Phase 2	37,525	-	-	-	-	-	-
32193338	WW0178	SS Aerial Crossing: HWY 9 & OliverWood	25,305	-	-	-	-	-	-
32193338	WW0212	Bishop Creek Aerial Sewer Line Replacement	870,777	-	-	-	-	-	-
32199974	WW0248	SS Emergency Repairs	510,313	-	-	-	-	-	-
32193338	WW0316	Sewer Maint Projects FY18	5,927,002	-	-	-	-	-	-
32193338	WW0321	Sewer Maint Projects FY19	571,756	-	-	-	-	-	-
32193338	WW0334	Sewer Maint Projects FYE 2022	3,420,000	-	-	-	-	-	-
32193338	WW0337	Sewer Maint Projects FYE 2024	4,130,000	-	-	-	-	-	-
32192236	WW0338	Sewer Lift Station Rehab: Sutton Place	15,364	-	-	-	-	-	-
32192236	WW0339	Healthplex Lift Station SCADA Improve	293	-	-	-	-	-	-
32193338	WW0341	Ashton Grove San Sewer Assessment	52,808	-	-	-	-	-	-
32192236	WW0343	Eagle Cliff Lift Station Rehab	100,000	-	-	-	-	-	-
32192236	WW0344	Lift Station D Condition Assessment	75,000	-	-	-	-	-	-
32192236	WW0345	Lift Station Radio Comm Upgrade	250,000	-	-	-	-	-	-
32193338	WW0346	Sewer Maintenance Projects FYE 26	3,000,000	-	-	-	-	-	-
		TOTAL SEWER MAINTENANCE FUND 321 PROJECTS	**$ 18,986,143**	**$ 3,575,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 875,000**

NEW DEVELOPMENT EXCISE FUNDS
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
EXPENDITURES									
32290048	WW0174	Bishop Creek Interceptors	609,700	-	-	-	-	-	-
32290048	WW0179	WW Master Plan	74,005	-	-	-	-	-	-
32290048	WW0308	SE Lift Station Payback	902,000	-	-	-	-	-	-
32290048	WW0328	Brookhaven Creek Interceptors	160,000	-	-	-	-	-	-
32290722	WW0348	Corporation Addition Utilities	276,400	-	-	-	-	-	-
OTAL NEW DEVELOPMENT EXCISE FUND 322 PROJECTS			**$ 2,022,105**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SANITATION FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
		EXPENDITURES							
33999975	SA0005	Transfer Station Renovation	1,913,559	-	-	-	-	-	-
33999975	SA0012	Household Hazardous Waste Facility	89,001	-	-	-	-	-	-
33999975	SA0014	Compost Area Pad Improvements	196,388	-	-	-	-	-	-
33999975	SA0019	Compost Facility Scale House	1,243,329	-	-	-	-	-	-
33999975	SA0021	New Sanitation Facility	17,360	-	-	-	-	-	-
33999975	SA0022	West Norman Recycle Center	68,950	-	-	-	-	-	-
33999975	SA0024	Sanitation Storage Building	650,000	-	-	-	-	-	-
33999975	SA0025	Sanitation Cost of Service Study	40,988	-	-	-	-	-	-
33955944	SA0026	HHW Facility Solar Array	76,762	-	-	-	-	-	-
33999975	SA0027	Transfer Station Solar Array	200,000	-	-	-	-	-	-
33999975	WW0312	WRF Class A Sludge Improvements	43,749	-	-	-	-	-	-
		TOTAL SANITATION FUND 33 PROJECTS	**$ 4,540,086**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CAPITAL FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project	Project Name	FYE 2026 Revised Budget	FYE 27 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
STREET MAINTENANCE (Approximately 20% by Formula)									
50593369	SC-	Alley Repair Program FY 27	-	200,000	200,000	200,000	200,000	200,000	200,000
50593369	SC0725	Alley Repair Program FY 22	9,535	-	-	-	-	-	-
50593369	SC0747	Alley Repair Program FY 24	184,539	-	-	-	-	-	-
50593369	SC0765	Alley Repair Program FY 25	200,000	-	-	-	-	-	-
Asphalt Pavt Maint									
50595511	SC0750	144th Ave NE: Franklin Rd to North End	6,873	-	-	-	-	-	-
50595511	SC0753	60th Ave SE: Post Oak Rd to Etowah Rd	4,460	-	-	-	-	-	-
50595511	SC0754	Infrastructure Data Collection/Testing FYE 24	12,819	-	-	-	-	-	-
50595511	SC0766	36th Ave SE: Lindsey-Alameda	59,927	-	-	-	-	-	-
50595511	SC0768	144th Ave NE: Indian Hills-Bethel	14,559	-	-	-	-	-	-
50595511	SC0769	84th Ave SE: HWY 9	4,435	-	-	-	-	-	-
50595511	SC0770	Citywide Asphalt	140,997	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
50595511	SC0771	Infrastructure Data Collection/Testing FYE 25	31,471	-	-	-	-	-	-
50595511	SC0778	Citywide Asphalt Maintenance FYE 26	1,518,228	-	-	-	-	-	-
Asphalt Paver Patch									
50596692	SC0648	East Interstate Dr: Main to Robinson	1,509	-	-	-	-	-	-
Concrete Pavement Maintenance									
50590051	SC0630	Concrete Valley Gutter Project FYE 2018	2,863	-	-	-	-	-	-
50590051	SC0654	Concrete Valley Gutter Project FYE 2019	411	-	-	-	-	-	-
50597718	SC0672	Rock Creek: Flood to Stubbeman	105,000	-	-	-	-	-	-
50597718	SC0714	Larsh's Addition	40,000	-	-	-	-	-	-
50597718	SC0718	Universal Heights	40,000	-	-	-	-	-	-
50597718	SC0719	Sherwood Forest	20,500	-	-	-	-	-	-
50590051	SC0726	Concrete Valley Gutter Program	100,000	-	-	-	-	-	-
50597718	SC0737	Reeds Addition (College Ave-Brooks to Cruce St)	77,825	-	-	-	-	-	-
50597718	SC0756	Lakeview Terrace Addition: Stanton Dr	46,485	-	-	-	-	-	-
50597718	SC0757	Floyd Addition: Hoover St	61,452	-	-	-	-	-	-
50597718	SC0761	Misc. Citywide Concrete Repair Locations	28,606	-	-	-	-	-	-
50597718	SC0762	Infrastructure Data Collection/Testing	12,500	-	-	-	-	-	-
50596686	SC0763	Crack Seal FY 24	16,387	-	-	-	-	-	-
50597718	SC0764	Reed Avenue Improvements	537,507	-	-	-	-	-	-
50597718	SC0772	Park Drive: West Main-Symmes	70,000	-	-	-	-	-	-
50597718	SC0773	Wildwood Green Addition	50,000	-	-	-	-	-	-
50597718	SC0774	Parkway Drive: Interstate Dr-26th	75,000	-	-	-	-	-	-
50597718	SC0776	Misc. Citywide Concrete Repair Locations FY 25	127,856	-	-	-	-	-	-
50597718	SC0777	Infrastructure Data Collection/Testing FY 25	12,500	-	-	-	-	-	-
50597718	SC0779	Citywide Concrete Pavement Maintenance	325,000	350,000	350,000	350,000	350,000	350,000	350,000
50596686	SC0780	Crack Seal	750,000	800,000	800,000	800,000	800,000	800,000	800,000
Rural Roads Improvements									
		Subtotal Street Maintenance Projects	**$ 4,689,244**	**$ 3,450,000**	**$ 3,450,000**	**$ 3,450,000**	**$ 3,450,000**	**$ 3,450,000**	**$ 3,450,000**
INFORMATION TECHNOLOGY INFRASTRUCTURE (Approximately 5% by Formula)									
50194557	IT1001	Enterprise Hardware Infrastructure	632,506	550,000	550,000	550,000	550,000	550,000	550,000
50194557	IT1003	Enterprise Software Infrastructure	305,873	350,000	350,000	350,000	350,000	350,000	350,000
50-	IT	Harris Radio Contract	-	527,640	533,995	540,540	292,302	299,246	1,596,461
		Subtotal Information Technology Projects	**$ 938,379**	**$ 1,427,640**	**$ 1,433,995**	**$ 1,440,540**	**$ 1,192,302**	**$ 1,199,246**	**$ 2,496,461**
MAINTENANCE OF EXISTING FACILITIES (Approximately 7% by Formula)									
50-	EF-	Fleet Building Maintenance	-	89,000	25,000	-	-	-	-
50-	EF-	AW Kennel Replacement	-	120,000	120,000	120,000	120,000	120,000	120,000

CAPITAL FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project	Project Name	FYE 2026 Revised Budget	FYE 27 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
50196677	EF0020	Maintenance of Existing Facilities Contingency #	-	-	-	-	-	-	-
50-	EF-	PD Women's Restroom	-	80,000	-	-	-	-	-
50196677	EF0012	Park Parking Lots & Sidewalks Maintenance	110,114	-	-	-	-	-	-
50196677	EF0017	Sports Field Relighting	39,882	-	-	-	-	-	-
50196677	EF0062	Playground component replacement	46,300	30,000	40,000	40,000	40,000	40,000	50,000
50196677	EF0124	Park Sign & Fence Maintenance	32,125	25,000	25,000	25,000	25,000	25,000	25,000
50196677	EF0169	Painting Municipal Complex	1,156	25,000	25,000	25,000	25,000	25,000	-
50196677	EF0173	Recreation Center Interior Renovations	22,172	-	-	-	-	-	-
50196677	EF0180	Fire Administration Remodel	1,549	-	-	-	-	-	-
50196677	EF0187	Park Electrical Services Maintenance	46,638	10,000	10,000	10,000	10,000	10,000	10,000
50196677	EF0193	Sooner Theater Sign and Marquee Repairs	379	-	-	-	-	-	-
50196677	EF0197	Park Shelter,Restroom & Structure Maintenance	50,014	35,000	20,000	20,000	20,000	20,000	20,000
50196677	EF0226	Fire Station 4 - Rehabilitation	1,517	-	-	-	-	-	-
50196677	EF0227	Room in Police Building B	22,500	-	-	-	-	-	-
50196677	EF0230	Fire Station 9 Repairs	37	-	-	-	-	-	-
50696677	EF0231	Station 7 Apparatus Bay Heaters	1,351	-	-	-	-	-	-
50696677	EF0232	Fire Training Center Remodel	1,258	-	-	-	-	-	-
50696677	EF0234	Fire Station 4 Kitchen	2,658	-	-	-	-	-	-
50696677	EF0235	Fire Station 5 Flooring	97	-	-	-	-	-	-
50796677	EF0236	12th Ave Rec Center Improvements	27,958	-	-	-	-	-	-
50796677	EF0237	Westwood Aquatic Annual Maintenance	65,375	50,000	50,000	50,000	50,000	50,000	50,000
50796677	EF0239	Historical House Exterior Paint & Repairs	301	-	-	-	-	-	-
50196677	EF0240	HVAC Automation	3,121	50,000	50,000	50,000	50,000	50,000	-
50696677	EF0241	PD Patol Briefing Room Floor	4,206	-	-	-	-	-	-
50696677	EF0242	PD Training Faciity Updates/HVAC	44,000	-	-	-	-	-	-
50196677	EF0244	Library Furniture Replacement	50,000	-	-	-	-	-	-
50196677	EF0245	City Hall Floors	12,090	-	-	-	-	-	-
50796677	EF0246	Westwood Golf and Tennis Shop	125	-	-	-	-	-	-
50696677	EF0248	Fire Station 8 Driveway	22,764	-	-	-	-	-	-
50196677	EF0249	Library Ceiling Tile	-	-	-	-	-	-	-
50196677	EF0250	PD Restroom Tile	24,500	-	-	-	-	-	-
50196677	EF0251	PD Training Facility Repair	44,000	-	-	-	-	-	-
50196677	EF0252	Fire Station 2 Repairs	70,500	-	-	-	-	-	-
50196677	EF0253	Fire Station 3 Repairs	70,000	-	-	-	-	-	-
50196677	EF0254	Fire Station Overhead Doors	60,334	-	-	-	-	-	-
50196677	EF0255	Building Envelope Waterproofing	30,000	30,000	30,000	30,000	30,000	30,000	-
50595540	EF1002	Building Maintenance - Roofs	127,780	100,000	100,000	100,000	100,000	100,000	-
50595540	EF1003	Building Maintenance - Mechanical/HVAC	301,207	125,000	125,000	125,000	125,000	125,000	-
50595540	EF1004	Building Maintenance - Lighting	3	25,000	25,000	25,000	25,000	25,000	-
50595540	EF1008	Capital Plumbing Replacement	27	30,000	30,000	30,000	30,000	30,000	-
50595540	EF1009	Mold Remediation and Reconstruction	3,553	75,000	-	-	-	-	-
50595540	EF1010	Facility Maintenance Emergency Repairs	114,246	-	-	-	-	-	-
50595540	EF1011	Sports Complex Maintenance	15,000	-	-	-	-	-	-
		Subtotal Maintenance of Existing Facilities	**$ 1,470,836**	**$ 899,000**	**$ 675,000**	**$ 650,000**	**$ 650,000**	**$ 650,000**	**$ 275,000**

OTHER CAPITAL PROJECTS PAY-AS-YOU-GO

		TRANSPORTATION SYSTEMS WITH STATE AND FEDERAL FUNDING						
50593387	SR0100	Site #7 RckCrk/156NE/168NE	27,975	-	-	-	-	-	-
50593387	SR0101	Site #9 Post Oak/108E/120E	20,650	-	-	-	-	-	-
50593387	SR0102	Site #11 RckCrk/168NE/180NE	18,572	-	-	-	-	-	-
50593387	SR0104	Site #28 72ndNE/Tecumseh	114,268	-	-	-	-	-	-
50593387	SR0110	Franklin: 26th E-48th E	3,414	-	-	-	-	-	-

CAPITAL FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project	Project Name	FYE 2026 Revised Budget	FYE 27 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
50593352	TR0042	Hwy 9/Little River Bridge	1,605	-	-	-	-	-	-
50590079	TR0051	12th Ave. NE & Highmeadows Dr.	1,879	-	-	-	-	-	-
50590076	TR0057	Classen Blvd Signals	79,873	-	-	-	-	-	-
50590079	TR0059	Rock Creek: 12th NW & Trailwoods Signal	290,523	-	-	-	-	-	-
50590076	TR0064	Flood Ave & Venture Drive Signal	166,094	-	-	-	-	-	-
50591169	TR0066	Railroad Quiet Zone	14,062	-	-	-	-	-	-
50595535	TR0068	ODOT Audit Adjustments	471,849	100,000	100,000	100,000	100,000	100,000	100,000
50595552	TR0094	Rock Creek: Grandview to 36th NW Widening	491,639	-	-	-	-	-	-
50590076	TR0102	36th Ave NW & Crail Dr Signal	28,252	-	-	-	-	-	-
50595552	TR0106	Cedar Lane: E of 24th SE to 36th SE (PayGo)	30,685	-	-	-	-	-	-
50590076	TR0108	36th Ave NW & Tecumseh Road	133,712	-	-	-	-	-	-
50590076	TR0109	36th NW: Bart Conner to Cascade Blvd Signal Interconnect	46,149	-	-	-	-	-	-
50597712	TR0110	Classen Sidewalks: Boyd to 12th Ave SE	20,572	-	-	-	-	-	-
50596688	TR0111	Constitution Street Multi-Modal Path Extension	23,432	-	-	-	-	-	-
50596688	TR0112	Flood Avenue Multi-Modal Path	4,522	-	-	-	-	-	-
50597712	TR0113	Flood Sidewalk: Gray-Acres	4,168	-	-	-	-	-	-
50596611	TR0114	Tecumseh, Flood and Robinson Wayfinding	486,280	-	-	-	-	-	-
50597712	TR0115	McGee Drive Sidewalk: SH9-Lindsey	1,103	-	-	-	-	-	-
50593357	TR0120	Technology Place street extension	1,138,329	-	-	-	-	-	-
50590689	TR0124	Traffic Management Center	5,939	-	-	-	-	-	-
50596688	TR0125	Hwy9 MultiModal Path 48th-72nd	544,991	-	-	-	-	-	-
50596688	TR0127	Hwy 9 Multi Modal: 72nd-84th SE	323,759	-	-	-	-	-	-
50597712	TR0129	Boyd St Sidewalk/Pedestrian Bridge	764,429	-	-	-	-	-	-
50595552	TR0192	Jenkins: Imhoff-Lindsey Paygo	162,000	-	-	-	-	-	-
50595552	TR0193	Lindsey: 24th SW- Berry	15,270	-	-	-	-	-	-
50594405	TR0419	James Garner: Acres-Duffy Paygo	235,342	-	-	-	-	-	-
		Subtotal Transp w/ Fed'l Funds	**$ 5,671,338**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**
		TRANSPORTATION SYSTEMS WITH ONLY CITY FUNDING							
50593373	CD0001	Community/Neighborhood Improvements	379,099	-	-	-	-	-	-
50593378	SC0659	Driveway Repair Program	28,364	10,000	10,000	10,000	10,000	10,000	10,000
50592206	TC0038	ADA Compliance Audit and Repair	126,846	300,000	300,000	300,000	300,000	300,000	300,000
50593391	TC0047	Regional Transportation Authority	129,848	196,123	-	-	-	-	-
50594407	TC0155	Horizontal Sawcut Program	78,991	40,000	40,000	40,000	40,000	40,000	40,000
50596688	TC0158	Monument Signs	685,600	225,000	225,000	225,000	225,000	225,000	-
50597712	TC0159	Rock Creek & Ward 7 Sidewalks	41,779	-	-	-	-	-	-
5059668	TC0160	Experimental Traffic Devices	546	-	-	-	-	-	-
50590073	TC0230	Traffic Calming	117,166	50,000	50,000	50,000	50,000	50,000	250,000
50593316	TC0238	Sidewalk Accessibility	61,150	45,000	45,000	45,000	45,000	45,000	45,000
50593317	TC0249	Sidewalk Prog Schools & Arterials	115,525	100,000	100,000	100,000	100,000	100,000	100,000
50596687	TC0254	Bridge Maintenance Program	1,354,090	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
50597712	TC0256	Sidewalk: Brooks: Jenkins - Classen	12,885	-	-	-	-	-	-
50591179	TC0262	Sidewalks & Trails	181,536	140,000	140,000	140,000	140,000	140,000	140,000
50594406	TC0270	Street Striping	221,688	100,000	100,000	100,000	100,000	100,000	100,000
50590052	TC0273	Citywide Sidewalk Reconstruction	152,823	125,000	125,000	125,000	125,000	125,000	125,000
50597716	TC0274	Downtown Area Sidewalks & Curbs	63,486	50,000	50,000	50,000	50,000	50,000	50,000
50592206	TC0278	ADA Building & Park Evaluation	1,650	-	-	-	-	-	-
50596688	TC0279	Historical Markers	52,566	30,000	30,000	30,000	30,000	30,000	30,000
50592206	TC0280	Acres Street Inset Parking	18,453	-	-	-	-	-	-
50596688	TC0284	Festival Street Bollards Pilot	106,396	-	-	-	-	-	-
50594405	TC0484	Rock Creek Rd: Queenston-24th NE	74,702	-	-	-	-	-	-
		Subtotal Transp City Funds Only	**$ 4,005,189**	**$ 2,411,123**	**$ 2,215,000**	**$ 2,215,000**	**$ 2,215,000**	**$ 2,215,000**	**$ 2,190,000**

CAPITAL FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project	Project Name	FYE 2026 Revised Budget	FYE 27 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
		BUILDINGS AND GROUNDS							
50195556	BG0047	Access Control System Consolidation/Migrations	1,945	-	-	-	-	-	-
50195556	BG0060	City Fiber Infrastructure Repair & Expansion	188	-	-	-	-	-	-
50195529	BG0070	ERP Replacement Project (2017 Loan)	240,846	-	-	-	-	-	-
50193365	BG0071	Core Network Switches Replace	215,108	-	-	-	-	-	-
50495533	BG0074	GIS Mapping Update	278,850	225,000	-	225,000	-	225,000	225,000
50196644	BG0075	Municipal Complex Reno/Expansion (PayGo)	227,051	-	-	-	-	-	-
50550480	BG0086	City Hall Electric Veh Charging Sta	1,520	-	-	-	-	-	-
50596688	BG0087	Traffic Management Center	74,970	-	-	-	-	-	-
50799943	BG0088	Legacy Trail Lighting	16,183	-	-	-	-	-	-
50193365	BG0091	Imhoff & Oakhurst Property Prep	65,053	-	-	-	-	-	-
50193365	BG0097	AWE ADA Doors	2,378	-	-	-	-	-	-
50193365	BG0099	Homeless Shelter Facility PayGo	216,665	-	-	-	-	-	-
50593388	BG0102	Fire Station Studies	106,944	-	-	-	-	-	-
50593388	BG0164	Comprehensive Land Use Plan	126,958	-	-	-	-	-	-
50593388	BG0165	North Base Feasibility Study	17,336	-	-	-	-	-	-
50593388	BG0252	Transit/Fire Maintenance Facility	9,425	-	-	-	-	-	-
50594908	BG0255	Debt Repayment for Asp Ave Parking Lot Purchase	402	-	-	-	-	-	-
50590078	BG0260	North Base Ph2 Vehicle Wash Facility	72,104	-	-	-	-	-	-
50595534	WS0002	Debris Management Plan	13,359	-	-	-	-	-	-
		Subtotal Buildings and Grounds	**$ 1,687,285**	**$ 225,000**	**$ -**	**$ 225,000**	**$ -**	**$ 225,000**	**$ 225,000**
		PARKS AND RECREATION							
50796674	PC0003	Saxon Community Park Design & Improvements	10,059	-	-	-	-	-	-
50-	PR-	ADA Transition Plan Update	-	105,000	-	-	-	-	-
50799973	PR0013	Park Site Amenities and Furnishings	56,208	60,000	60,000	60,000	60,000	60,000	60,000
50794442	PR0028	Carter/Alameda Stormwater Park	1,234,506	-	-	-	-	-	-
50792218	PR0151	Park Mstr Pln: Eastwood Park	21,063	-	-	-	-	-	-
50792218	PR0153	Park Mstr Pln: NE Lions Park	22,080	-	-	-	-	-	-
50793364	PR0170	Westwood Tennis IT Fiber Network Connection	1,049	-	-	-	-	-	-
50798813	PR0174	NEET Easement Vegetation Replacement	118,469	-	-	-	-	-	-
50799966	PR0212	Tree Program	116,204	45,000	15,000	15,000	15,000	15,000	15,000
		Subtotal Parks & Recreation	**$ 1,579,638**	**$ 210,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**
		STORMWATER DRAINAGE AND STORM SEWER SYSTEMS							
50599966	DR0024	Rowena Dr Drainage Improvements	31,486	-	-	-	-	-	-
50599967	DR0025	Drainage Misc Projects	5,224	1,500,000	1,600,000	1,600,000	1,700,000	1,850,000	1,850,000
50599967	DR0027	Findlay Drive Drainage Improvements	1,355,734	-	-	-	-	-	-
50599967	DR0028	Barton Street Drainage Improvements	79,202	-	-	-	-	-	-
50599906	DR0030	Regis Court Drainage Improvement	20,000	-	-	-	-	-	-
50599967	DR0032	Woodland Ave Pipe Replacement	213,701	-	-	-	-	-	-
50599906	DR0033	Force Account Drainage Misc	27,487	100,000	100,000	125,000	150,000	150,000	150,000
50599967	DR0034	Drainage Rehab	4,147	400,000	400,000	400,000	400,000	400,000	400,000
50599968	DR0036	Boyd St. Pipeline Replacement FY 24	730,450	-	-	-	-	-	-
50599968	DR0037	Summit Hollow Drainage Rehab	151,255	-	-	-	-	-	-
50599968	DR0038	Pipe Lining Service Contract	172,630	-	-	-	-	-	-
50599968	DR0061	Lake Thunderbird Watershed TMDL Compliance	1,229,572	400,000	400,000	400,000	400,000	400,000	400,000
50595531	DR0062	Imhoff Creek Stabilization	2,852,551	-	-	-	-	-	-
50596686	DR0065	Misty Lake Dam Repair	610,512	-	-	-	-	-	-
		Subtotal Drainage	**$ 7,483,951**	**$ 2,400,000**	**$ 2,500,000**	**$ 2,525,000**	**$ 2,650,000**	**$ 2,800,000**	**$ 2,800,000**
		Subtotal Other Paygo Capital Projects	**$ 20,427,401**	**$ 5,346,123**	**$ 4,890,000**	**$ 5,140,000**	**$ 5,040,000**	**$ 5,415,000**	**$ 5,390,000**

CAPITAL FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project	Project Name	FYE 2026 Revised Budget	FYE 27 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
TRANSPORTATION BOND PROJECTS (October 2012 Referendum)									
50595552	BP0189	Lindsey: 24th SW to Berry Rd Widening	6,000	-	-	-	-	-	-
50595552	BP0190	Alameda Street Safety Project	253,591	-	-	-	-	-	-
50595552	BP0191	12th Ave SW: Highway 9 to Cedar Lane Widening	12,110	-	-	-	-	-	-
50595552	BP0192	24th East Widening from Lindsey to Robinson	3,012	-	-	-	-	-	-
50593352	BP0194	Bridge Replacement Main St Local Bridge No 016	78,450	-	-	-	-	-	-
50590079	BP0196	Cedar Lane Rd: 12th Ave SE to 24th Ave SE Widening	15,438	-	-	-	-	-	-
50595552	BP0197	36th Ave NW: Tecumseh to Indian Hills Rd Widening	2,566,507	-	-	-	-	-	-
		Subtotal 2012 GOB Fund 50	**$ 2,935,109**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
STREET MAINTENANCE BOND PROJECTS (April 2021 and April 2026 Referendums)									
50594401		**Urban Asphalt Pavement**							
	BP-	Ubran Asphalt FYE 27	-	1,583,375	1,700,000	1,500,000	2,000,000	2,000,000	-
	BP0618	Parsons Addition	477,930	-	-	-	-	-	-
	BP0619	Sherwood Forest Addition	56,800	-	-	-	-	-	-
	BP0620	Highland Addition	166,000	-	-	-	-	-	-
	BP0621	University Heights Addition	125,990	-	-	-	-	-	-
	BP0622	University Heights Addition	141,600	-	-	-	-	-	-
	BP0667	Astor Dr: Tecumseh to Crail	607,685	-	-	-	-	-	-
	BP0668	Crail Dr: 36th NW-Astor Dr	137,020	-	-	-	-	-	-
	BP0669	Goddard Ave: Flood Ave-2113 Goddard	202,725	-	-	-	-	-	-
	BP0811	Robinson St: Loma Dr-Canterbury	1,900,000	-	-	-	-	-	-
	BP0812	E Interstate Dr:Robinson-Rock Creek	600,000	-	-	-	-	-	-
50593393		**Urban Concrete Pavement**							
	BP-	Urban Concrete Pavement FY 27	-	1,203,036	2,000,000	2,000,000	2,000,000	2,000,000	-
	BP0770	Colonial Estates Addition	72,900	-	-	-	-	-	-
	BP0771	Town & Country Estates Addition	1,152,280	-	-	-	-	-	-
	BP0772	OEC Hemphill Addition	506,078	-	-	-	-	-	-
	BP0773	Brookhaven Addition	72,900	-	-	-	-	-	-
	BP0774	Willow Brook Addition	570,046	-	-	-	-	-	-
	BP0775	Boyd View Addition	114,050	-	-	-	-	-	-
	BP0776	Westwood Estates Addition	414,504	-	-	-	-	-	-
50593376		**Rural Asphalt**							
	BP-	Rural Asphalt FY 27	-	355,000	1,000,000	1,000,000	1,500,000	1,500,000	-
	BP0631	48th Ave NE: Robinson-Alameda	237,600	-	-	-	-	-	-
	BP0632	Robinson St: 48th NW-60th NW	234,405	-	-	-	-	-	-
	BP0633	Robinson St: 72nd NE-84th NE	245,195	-	-	-	-	-	-
	BP0634	Robinson St: 60th NE-72nd NE	242,880	-	-	-	-	-	-
	BP0634	Robinson St: 60thNE/72ndNE FY 25	242,800	-	-	-	-	-	-
50593385		**Urban Reconstruction**							
	BP-	Urban Reconstruction FY 27	-	850,000	2,182,688	1,460,813	1,104,105	1,229,197	-
	BP0521	Willowbrook Addition	800	-	-	-	-	-	-
	BP0541	Ross's Addn	29,977	-	-	-	-	-	-
	BP0542	Willow Brook Addn	217,459	-	-	-	-	-	-
	BP0579	Oakbrook Dr: Pickard-Fairfield	497,000	-	-	-	-	-	-
	BP0580	Pickard Ave: Imhoff-2710 S Pickard	389,693	-	-	-	-	-	-
	BP0635	North Base Ave: Main St-Kansas St	555,900	-	-	-	-	-	-
	BP0777	Sherry Ave: Main St-Holiday St	624,800	-	-	-	-	-	-
	BP0778	Danfield Ln:Danfield Dr-Brookhaven	278,000	-	-	-	-	-	-
50593399		**Preventative Maintenance**							
	BP-	Preventative Maintenance FY 27	-	783,924	1,000,000	1,000,000	1,000,000	1,000,000	-
		Subtotal 2021 Street Maintenance Bond	**$ 11,115,018**	**$ 4,775,335**	**$ 7,882,688**	**$ 6,960,813**	**$ 7,604,105**	**$ 7,729,197**	**$ -**

CAPITAL FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project	Project Name	FYE 2026 Revised Budget	FYE 27 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
TRANSPORTATION BOND PROJECTS (April 2019 Referendum)									
50594019	BP0417	Jenkins Ave - Imhoff Road to Lindsey Street Widening & Reco	1,746,479	-	-	-	-	-	-
50594019	BP0418	Porter Ave Streetscape	386,055	-	-	-	-	-	-
50594019	BP0419	James Garner Ave - Acres to Duffy St Roadway Improvt	4,253,997	-	-	-	-	-	-
50594019	BP0420	Cedar Lane - E of 24th Ave SE to 36th Ave SE Reconst.	5,403,017	-	-	-	-	-	-
50594019	BP0421	Constitution St - Jenkins Ave to Classen Blvd Reconst.	2,311,648	-	-	-	-	-	-
50594019	BP0423	36th SE - Cedar Lane to SH9 Widening and Reconstruction	2,444,740	-	-	-	-	-	-
50594019	BP0424	Gray Street 2-way conversion	1,437,795	-	-	-	-	-	-
50594019	BP0425	36th Ave NW - Indian Hills Rd to City Limits Widening	2,150,824	-	-	-	-	-	-
50594019	BP0426	24th Ave NE - Rock Creek to Tecumseh Widening	1,311,328	1,629,404	-	-	-	-	-
50594019	BP0427	48th Ave NW Phase 1 - Robinson to Rock Creek Widening	2,052,983	400,000	1,229,367	-	-	-	-
50594019	BP0428	Lindsey Street Phase 1 - Elm Ave to Jenkins Ave Widening	793,653	-	-	-	-	-	-
50594019	BP0430	Indian Hills Road and I-35 Matching Funds	2,000,000	-	-	-	-	-	-
50594019	BP0431	48th Ave NW Phase 2 - Rock Creek to Tecumseh Widening	768,261	-	-	-	-	-	-
50594019	BP0432	Lindsey Street Phase 2 - Pickard Ave to Elm Ave Widening	1,153,775	697,266	-	-	-	-	-
50594019	BP0433	Tecumseh - 12th Ave NE to 24th Ave NE Reconst.	962,774	-	-	-	-	-	-
50594019	BP0434	Rock Creek Road - Queenston Ave to 24th Ave NE	589,934	-	-	-	-	-	-
50594019	BP0455	GOB 2019 Project Oversight	669,250	-	-	-	-	-	-
		Subtotal 2019 BOND	**$ 30,436,513**	**$ 2,726,670**	**$ 1,229,367**	**$ -**	**$ -**	**$ -**	**$ -**
BRIDGE MAINTENANCE BOND PROJECTS (October 2023 Referendum)									
50595367	BP-	72nd Avenue NE Bridge Replacement	-	1,000,000	-	3,100,000	-	-	-
50595367	BP0810	24th Ave NE Bridge Recon	455,150	-	-	-	-	-	-
50595367	BP0609	60th Ave NE Bridge	189,516	-	-	-	-	-	-
50595367	BP0610	Lindsey St & Classen Blvd Bridge	332,106	-	-	-	-	-	-
50595367	BP0611	East Post Oak Road Bridge	1,844,898	-	-	-	-	-	-
50595367	BP0612	Main St. Bridge	782,429	-	-	-	-	-	-
50595367	BP0613	Franklin Rd Bridge	4,258,025	500,000	715,000	-	-	-	-
50595367	BP0614	24th Ave NW Bridge	1,738,629	-	-	-	-	-	-
50595367	BP0615	North Porter Bridge	1,389,766	-	-	-	-	-	-
		Subtotal 2023 GO Bond Total	**$ 10,013,747**	**$ 1,500,000**	**$ 715,000**	**$ -**	**$ -**	**$ -**	**$ -**
PERMANENT SHELTER BOND PROJECT (April 2026 Referendum)									
50-	BP-	Permenant Shelter Facility Project	-	8,000,000	-	-	-	-	-
		Subtotal 2026 GO Bond	**$ -**	**$ 8,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		TOTAL CAPITAL FUND 50 PROJECTS' EXPENSES	**$ 82,026,247**	**$ 28,124,768**	**$ 20,276,050**	**$ 17,641,353**	**$ 17,936,407**	**$ 18,443,443**	**$ 11,611,461**

NORMAN FORWARD SALES TAX CAPITAL FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
		EXPENDITURES							
I. Bond Funded									
51796639	NFB001	Griffin Park Remodel	73,131	-	-	-	-	-	-
51795546	NFB002	Indoor Aquatic Facility	44,826	-	-	-	-	-	-
51794442	NFB005	Community Sports Park Development	56,404	-	-	-	-	-	-
51792205	NFB006	Reaves Park Remodel	43,842	-	-	-	-	-	-
51790050	NFB019	Andrews Park Improvements	5,848	-	-	-	-	-	-
		SUBTOTAL BOND FUNDED	**$ 224,051**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
II. Paygo Funded									
051-	NFP	Canadian River Park Development	-	-	-	-	-	-	-
51795500	NFP100	Public Arts Projects	21,000	21,000	-	-	-	-	-
51798830	NFP101	Neighborhood Park Improvements	1,191,272	650,000	600,000	600,000	60,000	100,000	100,000
51798830	NFP104	New Neighborhood Park Development	506,109	-	-	-	-	-	-
51796674	NFP106	Saxon Park Development	1,166,845	-	-	-	-	-	-
51594403	NFP109	James Garner Blvd: Flood to Acres	304,467	-	-	-	-	-	-
51790601	NFP110	Young Family Athletic Center PayGo	2,179,200	-	-	-	-	-	-
51793365	NFP111	New Senior Citizens Center	41,894	-	-	-	-	-	-
		SUBTOTAL PAYGO FUNDED	**$ 5,410,787**	**$ 671,000**	**$ 600,000**	**$ 600,000**	**$ 60,000**	**$ 100,000**	**$ 100,000**
		TOTAL NORMAN FORWARD FUND 51 PROJECTS	**$ 5,634,838**	**$ 671,000**	**$ 600,000**	**$ 600,000**	**$ 60,000**	**$ 100,000**	**$ 100,000**

PARK LAND AND DEVELOPMENT FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
		EXPENDITURES							
		COMMUNITY PARKS							
52794442	PC0018	Sports Complex Bleachers	474	-	-	-	-	-	-
52795518	PC0022	Legacy Pk Foundation Strm Damg Repair	22,020	-	-	-	-	-	-
52792205	PC0024	Reaves Park Restroom Building	253,826	-	-	-	-	-	-
52792205	PC0027	Reaves Park Maintenance Building	300,000	-	-	-	-	-	-
		Subtotal Community Parks	**$ 576,320**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		NEIGHBORHOOD PARKS							
52770342	PR0129	The Links Park Improvements	25,000	-	-	-	-	-	-
52793067	PR0171	Summit Lakes Park Improv	7,325	-	-	-	-	-	-
		Subtotal Neighborhood Parks	**$ 32,325**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		TOTAL PARK DEVELOPMENT FUND 52 PROJECTS	**$ 608,645**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

UNIVERSITY NORTH PARK TAX INCREMENT DISTRICT FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
EXPENDITURES									
57595512	UT0008	Economic Development	254,311	-	-	-	-	-	-
57595552	UT0011	Robinson Street West of I-35 (MATCH Fund 50)	678	-	-	-	-	-	-
57595552	UT0015	24th & Flood at Tecumseh Intersection	2,452,525	-	-	-	-	-	-
57796601	UT0017	Recreation Facility	2,069,971	-	-	-	-	-	-
TOTAL UNIVERSITY NORTH PARK TIF FUND 57 PROJECTS			**$ 4,777,485**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CENTER CITY TIF FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
EXPENDITURES									
58593369	TC0287	Center City Alleys 2025	191,066	-	-	-	-	-	-
58593388	BG0089	CC TIF Urban Design/ Implementation Plan	133,800	-	-	-	-	-	-
		TOTAL CENTER CITY TIF FUND 58 PROJECTS	**$ 324,866**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ARTERIAL ROAD RECOUPMENT FUND
FYE 27 Capital Improvement Projects Budget

Acct No	Project Number	Project Name	FYE 2026 Revised Budget	FYE 2027 Preliminary	FYE 2028	FYE 2029	FYE 2030	FYE 2031	BEYOND 5 YEARS
EXPENDITURES									
78599964	AR	TBD	-	-	-	-	-	-	-
78595517	AR	TBD	-	-	-	-	-	-	-
TOTAL ARTERIAL ROAD RECOUPMENT FUND 78 PROJECTS			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

OUTSTANDING DEBT

OUTSTANDING DEBT

This section includes all outstanding debt related to the General Fund and the Enterprise Funds.

The General Debt Service Fund is established to account for the receipt of monies collected for the payment of general obligation debt and the receipt of monies for the reimbursement of claims and judgments that the City has been ordered to pay.

Schedules for debt service payments made by Enterprise Funds are also included.

FUND SUMMARY

TOTAL GENERAL DEBT SERVICE FUNDS (60)

MISSION:

The Debt Service Fund accounts for the accumulation of financial resources for the payment of interest and principal on the general long-term debt of the City, other than debt service payments made by enterprise funds.

DESCRIPTION:

Account for and monitor tax levies and other financial resources for the payment of interest and principal on the general long-term debt of the City of Norman.

PERSONNEL:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Full-time Positions	0	0	0	0	0
Part-time Positions	0	0	0	0	0
Total Budgeted Positions	0	0	0	0	0

EXPENDITURES:

	FYE 25 ACTUAL	FYE 26 ORIGINAL	FYE 26 REVISED	FYE 26 ESTIMATED	FYE 27 PROPOSED
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -
Services & Maintenance	$ -	$ -	$ -	$ -	$ -
Internal Services	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ -	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ -	$ -	$ -	$ -	$ -
Cost Allocations	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 16,213,595	$ 16,272,232	$ 16,272,232	$ 16,272,232	$ 12,557,653
Interfund Transfers	$ 688,358	$ 500,000	$ 516,000	$ 516,000	$ 657,000
Audit Adjust/Encum	$ 10,979	$ -	$ -	$ -	$ -
Subtotal	$ 16,912,932	$ 16,772,232	$ 16,788,232	$ 16,788,232	$ 13,214,653
Fund Total	$ 16,912,932	$ 16,772,232	$ 16,788,232	$ 16,788,232	$ 13,214,653

2012D GENERAL OBLIGATION BONDS
60930149

Name: Combined Purpose: For various street improvements
Issuer: City of Norman
Trustee: J.P. Morgan Chase
Amount: $20,050,000
Interest: 2.375% to 3%
Dated: December 1, 2012
Retired: December 1, 2032
Source of Funds Property Tax (mill levy)

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2012-2013	0	0	0	0	20,050,000
2013-2014	20,050,000	0	722,241	722,241	20,050,000
2014-2015	20,050,000	1,055,000	465,669	1,520,669	18,995,000
2015-2016	18,995,000	1,055,000	434,019	1,489,019	17,940,000
2016-2017	17,940,000	1,055,000	402,369	1,457,369	16,885,000
2017-2018	16,885,000	1,055,000	375,994	1,430,994	15,830,000
2018-2019	15,830,000	1,055,000	354,894	1,409,894	14,775,000
2019-2020	14,775,000	1,055,000	333,794	1,388,794	13,720,000
2020-2021	13,720,000	1,055,000	312,694	1,367,694	12,665,000
2021-2022	12,665,000	1,055,000	291,594	1,346,594	11,610,000
2022-2023	11,610,000	1,055,000	270,494	1,325,494	10,555,000
2023-2024	10,555,000	1,055,000	249,394	1,304,394	9,500,000
2024-2025	9,500,000	1,055,000	228,294	1,283,294	8,445,000
2025-2026	8,445,000	1,055,000	205,875	1,260,875	7,390,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	7,390,000	1,055,000	181,478	1,236,478	6,335,000
2047-2028	6,335,000	1,055,000	156,422	1,211,422	5,280,000
2028-2029	5,280,000	1,055,000	130,706	1,185,706	4,225,000
2029-2030	4,225,000	1,055,000	104,330	1,159,330	3,170,000
2030-2031	3,170,000	1,055,000	77,296	1,132,296	2,115,000
2031-2032	2,115,000	1,055,000	47,624	1,102,624	1,060,000
2032-2033	1,060,000	1,060,000	15,900	1,075,900	0
		20,050,000	5,361,081	25,411,081	

2015 GENERAL OBLIGATION BONDS
60930149

Name: Combined Purpose
Issuer: City of Norman
Trustee: BancFirst
Amount: $22,525,000
Interest: .75% - 3.7% - estimated
Dated: April, 2015
Retired: June 1, 2035
Source of Funds: Property Tax (mill levy)

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2015-2016	0	0	610,304	610,304	22,525,000
2016-2017	22,525,000	1,185,000	610,304	1,795,304	21,340,000
2017-2018	21,340,000	1,185,000	609,711	1,794,711	20,155,000
2018-2019	20,155,000	1,185,000	609,119	1,794,119	18,970,000
2019-2020	18,970,000	1,185,000	608,526	1,793,526	17,785,000
2020-2021	17,785,000	1,185,000	572,976	1,757,976	16,600,000
2021-2022	16,600,000	1,185,000	549,276	1,734,276	15,415,000
2022-2023	15,415,000	1,185,000	501,876	1,686,876	14,230,000
2023-2024	14,230,000	1,185,000	454,476	1,639,476	13,045,000
2024-2025	13,045,000	1,185,000	407,076	1,592,076	11,860,000
2025-2026	11,860,000	1,185,000	359,676	1,544,676	10,675,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	10,675,000	1,185,000	328,570	1,513,570	9,490,000
2047-2028	9,490,000	1,185,000	293,020	1,478,020	8,305,000
2028-2029	8,305,000	1,185,000	257,470	1,442,470	7,120,000
2029-2030	7,120,000	1,185,000	221,920	1,406,920	5,935,000
2030-2031	5,935,000	1,185,000	186,370	1,371,370	4,750,000
2031-2032	4,750,000	1,185,000	150,820	1,335,820	3,565,000
2032-2033	3,565,000	1,185,000	114,085	1,299,085	2,380,000
2033-2034	2,380,000	1,185,000	76,758	1,261,758	1,195,000
2034-2035	1,195,000	1,195,000	38,838	1,233,838	0
		22,525,000	7,561,171	30,086,171	

2016A GENERAL OBLIGATION REFUNDING BONDS
60930149

Name: Refunding
Issuer: City of Norman
Trustee: BancFirst
Amount: $7,775,000
Interest: 4.0 to 5.0%
Dated: June 1, 2016
Retired: June 1, 2027
Source of Funds: Property Tax (mill levy)

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2016-2017	7,775,000	740,000	357,600	1,097,600	7,035,000
2017-2018	7,035,000	770,000	320,600	1,090,600	6,265,000
2018-2019	6,265,000	780,000	282,100	1,062,100	5,485,000
2019-2020	5,485,000	785,000	243,100	1,028,100	4,700,000
2020-2021	4,700,000	790,000	203,850	993,850	3,910,000
2021-2022	3,910,000	795,000	164,350	959,350	3,115,000
2022-2023	3,115,000	795,000	124,600	919,600	2,320,000
2023-2024	2,320,000	795,000	92,800	887,800	1,525,000
2024-2025	1,525,000	790,000	61,000	851,000	735,000
2025-2026	735,000	370,000	29,400	399,400	365,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	365,000	365,000	14,600	379,600	0
		7,775,000	1,894,000	9,669,000	

2019B GENERAL OBLIGATION REFUNDING BONDS
60930149

Name: Combined Purpose: For various street improvements
Issuer: City of Norman
Trustee: BancFirst
Amount: $20,000,000
Interest: 2.0 to 3.0%
Dated: June 1, 2019
Retired: June 1, 2039
Source of Funds: Property Tax (mill levy)

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2019-2020	0	0	544,875	544,875	20,000,000
2020-2021	20,000,000	1,050,000	544,875	1,594,875	18,950,000
2021-2022	18,950,000	1,050,000	523,875	1,573,875	17,900,000
2022-2023	17,900,000	1,050,000	502,875	1,552,875	16,850,000
2023-2024	16,850,000	1,050,000	481,875	1,531,875	15,800,000
2024-2025	15,800,000	1,050,000	460,875	1,510,875	14,750,000
2025-2026	14,750,000	1,050,000	429,375	1,479,375	13,700,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	13,700,000	1,050,000	397,875	1,447,875	12,650,000
2047-2028	12,650,000	1,050,000	366,375	1,416,375	11,600,000
2028-2029	11,600,000	1,050,000	334,875	1,384,875	10,550,000
2029-2030	10,550,000	1,050,000	303,375	1,353,375	9,500,000
2030-2031	9,500,000	1,050,000	279,750	1,329,750	8,450,000
2031-2032	8,450,000	1,050,000	253,500	1,303,500	7,400,000
2032-2033	7,400,000	1,050,000	222,000	1,272,000	6,350,000
2033-2034	6,350,000	1,050,000	190,500	1,240,500	5,300,000
2034-2035	5,300,000	1,050,000	159,000	1,209,000	4,250,000
2035-2036	4,250,000	1,050,000	127,500	1,177,500	3,200,000
2036-2037	3,200,000	1,050,000	96,000	1,146,000	2,150,000
2037-2038	2,150,000	1,050,000	64,500	1,114,500	1,100,000
2038-2039	1,100,000	1,100,000	33,000	1,133,000	0
		20,000,000	6,316,875	26,316,875	

2020A GENERAL OBLIGATION BONDS
60930149

Name: Combined Purpose: For municipal complex improvements
Issuer: City of Norman
Trustee: BancFirst
Amount: $11,250,000
Interest: 2.0 to 2.13%
Dated: August 1, 2020
Retired: August 1, 2040
Source of Funds Property Tax (mill levy)

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2020-2021	0	0	0	0	11,250,000
2021-2022	11,250,000	0	347,532	347,532	11,250,000
2022-2023	11,250,000	590,000	225,788	815,788	10,660,000
2023-2024	10,660,000	590,000	213,988	803,988	10,070,000
2024-2025	10,070,000	590,000	202,188	792,188	9,480,000
2025-2026	9,480,000	590,000	190,388	780,388	8,890,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	8,890,000	590,000	175,638	765,638	8,300,000
2047-2028	8,300,000	590,000	160,888	750,888	7,710,000
2028-2029	7,710,000	590,000	149,088	739,088	7,120,000
2029-2030	7,120,000	590,000	137,288	727,288	6,530,000
2030-2031	6,530,000	590,000	125,488	715,488	5,940,000
2031-2032	5,940,000	590,000	113,687	703,687	5,350,000
2032-2033	5,350,000	590,000	101,887	691,887	4,760,000
2033-2034	4,760,000	590,000	90,087	680,087	4,170,000
2034-2035	4,170,000	590,000	78,287	668,287	3,580,000
2035-2036	3,580,000	590,000	66,487	656,487	2,990,000
2036-2037	2,990,000	590,000	54,687	644,687	2,400,000
2037-2038	2,400,000	590,000	42,887	632,887	1,810,000
2038-2039	1,810,000	590,000	31,087	621,087	1,220,000
2039-2040	1,220,000	590,000	19,287	609,287	630,000
2040-2041	630,000	630,000	6,693	636,693	0
		11,250,000	2,533,350	13,783,350	

2023A GENERAL OBLIGATION BONDS
60930149

Name: Combined Purpose: For various street improvements
Issuer: City of Norman
Trustee: BancFirst
Amount: $26,000,000
Interest: 3.0 to 4.00%
Dated: May 1, 2023
Retired: May 1, 2043
Source of Funds: Property Tax (mill levy)

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2023-2024	26,000,000	0	903,500	903,500	26,000,000
2024-2025	26,000,000	1,365,000	903,500	2,268,500	24,635,000
2025-2026	24,635,000	1,365,000	862,550	2,227,550	23,270,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	23,270,000	1,365,000	821,600	2,186,600	21,905,000
2047-2028	21,905,000	1,365,000	780,650	2,145,650	20,540,000
2028-2029	20,540,000	1,365,000	739,700	2,104,700	19,175,000
2029-2030	19,175,000	1,365,000	698,750	2,063,750	17,810,000
2030-2031	17,810,000	1,365,000	657,800	2,022,800	16,445,000
2031-2032	16,445,000	1,365,000	616,850	1,981,850	15,080,000
2032-2033	15,080,000	1,365,000	575,900	1,940,900	13,715,000
2033-2034	13,715,000	1,365,000	534,950	1,899,950	12,350,000
2034-2035	12,350,000	1,365,000	494,000	1,859,000	10,985,000
2035-2036	10,985,000	1,365,000	439,400	1,804,400	9,620,000
2036-2037	9,620,000	1,365,000	384,800	1,749,800	8,255,000
2037-2038	8,255,000	1,365,000	330,200	1,695,200	6,890,000
2038-2039	6,890,000	1,365,000	275,600	1,640,600	5,525,000
2039-2040	5,525,000	1,365,000	221,000	1,586,000	4,160,000
2040-2041	4,160,000	1,365,000	166,400	1,531,400	2,795,000
2041-2042	2,795,000	1,365,000	111,800	1,476,800	1,430,000
2042-2043	1,430,000	1,430,000	57,200	1,487,200	0
		26,000,000	10,576,150	36,576,150	

2023B GENERAL OBLIGATION BONDS
60930149

Name: Combined Purpose: For various street improvements
Issuer: City of Norman
Trustee: BancFirst
Amount: $13,500,000
Interest: 3.0 to 4.00%
Dated: May 1, 2023
Retired: May 1, 2028
Source of Funds Property Tax (mill levy)

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2023-2024	13,500,000	0	438,750	438,750	13,500,000
2024-2025	13,500,000	3,375,000	438,750	3,813,750	10,125,000
2025-2026	10,125,000	3,375,000	337,500	3,712,500	6,750,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	6,750,000	3,375,000	236,250	3,611,250	3,375,000
2047-2028	3,375,000	3,375,000	135,000	3,510,000	0
		13,500,000	1,586,250	15,086,250	

2024A GENERAL OBLIGATION BONDS
60930149

Name: Combined Purpose: Constructing, reconstructing, repairing, improving and rehabilitation bridges
Issuer: City of Norman
Trustee: BancFirst
Amount: $16,000,000
Interest: ?.0 to ?.??%
Dated: April 1, 2024
Retired: April 1, 2044
Source of Funds Property Tax (mill levy)

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2024-2025	16,000,000	840,000	0	840,000	15,160,000
2025-2026	15,160,000	840,000	0	840,000	14,320,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	14,320,000	840,000	0	840,000	13,480,000
2047-2028	13,480,000	840,000	0	840,000	12,640,000
2028-2029	12,640,000	840,000	0	840,000	11,800,000
2029-2030	11,800,000	840,000	0	840,000	10,960,000
2030-2031	10,960,000	840,000	0	840,000	10,120,000
2031-2032	10,120,000	840,000	0	840,000	9,280,000
2032-2033	9,280,000	840,000	0	840,000	8,440,000
2033-2034	8,440,000	840,000	0	840,000	7,600,000
2034-2035	7,600,000	840,000	0	840,000	6,760,000
2035-2036	6,760,000	840,000	0	840,000	5,920,000
2036-2037	5,920,000	840,000	0	840,000	5,080,000
2037-2038	5,080,000	840,000	0	840,000	4,240,000
2038-2039	4,240,000	840,000	0	840,000	3,400,000
2039-2040	3,400,000	840,000	0	840,000	2,560,000
2040-2041	2,560,000	840,000	0	840,000	1,720,000
2041-2042	1,720,000	840,000	0	840,000	880,000
2042-2043	880,000	880,000	0	880,000	0
		16,000,000	0	16,000,000	

2015 NORMAN MUNICIPAL AUTHORITY BONDS
15930149

Name: Combined Purpose
Issuer: Norman Municipal Authority
Trustee: BancFirst
Amount: $22,825,000
Interest: 2.330%
Dated: March 24, 2015
Retired: March 1, 2027
Source of Funds $.50 Public Safety Sales Taxes

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2015-2016	0	0	497,845	497,845	22,825,000
2016-2017	22,825,000	1,810,000	521,338	2,331,338	21,015,000
2017-2018	21,015,000	1,865,000	478,873	2,343,873	19,150,000
2018-2019	19,150,000	1,915,000	435,128	2,350,128	17,235,000
2019-2020	17,235,000	1,965,000	390,217	2,355,217	15,270,000
2020-2021	15,270,000	2,015,000	344,141	2,359,141	13,255,000
2021-2022	13,255,000	2,070,000	296,842	2,366,842	11,185,000
2022-2023	11,185,000	2,120,000	248,320	2,368,320	9,065,000
2023-2024	9,065,000	2,180,000	198,574	2,378,574	6,885,000
2024-2025	6,885,000	2,235,000	147,489	2,382,489	4,650,000
2025-2026	4,650,000	2,295,000	95,064	2,390,064	2,355,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	2,355,000	2,355,000	41,240	2,396,240	0
		22,825,000	3,695,071	26,520,071	

2015B NORMAN MUNICIPAL AUTHORITY BONDS
51930149

Name: Combined Purpose
Issuer: Norman Municipal Authority
Trustee: BancFirst
Amount: $43,160,000
Interest: 2.980%
Dated: December 17, 2015
Retired: January 1, 2029
Source of Funds $.50 Norman Forward Sales Taxes

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2016-2017	43,160,000	500,000	1,336,186	1,836,186	42,660,000
2017-2018	42,660,000	1,000,000	1,263,818	2,263,818	41,660,000
2018-2019	41,660,000	1,000,000	1,234,018	2,234,018	40,660,000
2019-2020	40,660,000	1,400,000	1,204,218	2,604,218	39,260,000
2020-2021	39,260,000	2,000,000	1,155,048	3,155,048	37,260,000
2021-2022	37,260,000	2,000,000	1,095,448	3,095,448	35,260,000
2022-2023	35,260,000	2,965,000	1,035,848	4,000,848	32,295,000
2023-2024	32,295,000	4,315,000	933,113	5,248,113	27,980,000
2024-2025	27,980,000	5,185,000	798,789	5,983,789	22,795,000
2025-2026	22,795,000	5,550,000	636,826	6,186,826	17,245,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	17,245,000	5,700,000	473,671	6,173,671	11,545,000
2027-2028	11,545,000	5,845,000	299,341	6,144,341	5,700,000
2028-2029	5,700,000	5,700,000	127,394	5,827,394	0
		43,160,000	11,593,718	54,753,718	

2017 NORMAN MUNICIPAL AUTHORITY BONDS
51930149

Name: Combined Purpose
Issuer: Norman Municipal Authority
Trustee: BancFirst
Amount: $30,950,000
Interest: 2.980%
Dated: June 27, 2017
Retired: July 1, 2030
Source of Funds $.50 Norman Forward Sales Taxes

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2017-2018	30,950,000	400,000	379,653	779,653	30,550,000
2018-2019	30,550,000	800,000	728,400	1,528,400	29,750,000
2019-2020	29,750,000	800,000	709,200	1,509,200	28,950,000
2020-2021	28,950,000	1,000,000	688,800	1,688,800	27,950,000
2021-2022	27,950,000	1,500,000	664,800	2,164,800	26,450,000
2022-2023	26,450,000	2,000,000	622,800	2,622,800	24,450,000
2023-2024	24,450,000	2,000,000	574,800	2,574,800	22,450,000
2024-2025	22,450,000	2,000,000	526,800	2,526,800	20,450,000
2025-2026	20,450,000	2,000,000	478,800	2,478,800	18,450,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	18,450,000	2,800,000	426,000	3,226,000	15,650,000
2027-2028	15,650,000	3,100,000	358,800	3,458,800	12,550,000
2028-2029	12,550,000	3,700,000	280,800	3,980,800	8,850,000
2029-2030	8,850,000	5,400,000	188,400	5,588,400	3,450,000
2030-2031	3,450,000	3,450,000	41,400	3,491,400	0
		30,950,000	6,669,453	37,619,453	

2020 NORMAN MUNICIPAL AUTHORITY BONDS
51930149

Name: Combined Purpose
Issuer: Norman Municipal Authority
Trustee: BancFirst
Amount: $22,250,000
Interest: 2.290%
Dated: January 1, 2021
Retired: July 1, 2031
Source of Funds $.50 Norman Forward Sales Taxes

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2021-2022	22,250,000	1,800,000	519,035	2,319,035	20,450,000
2022-2023	20,450,000	1,750,000	458,000	2,208,000	18,700,000
2023-2024	18,700,000	1,350,000	418,498	1,768,498	17,350,000
2024-2025	17,350,000	800,000	391,590	1,191,590	16,550,000
2025-2026	16,550,000	600,000	375,560	975,560	15,950,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	15,950,000	650,000	361,820	1,011,820	15,300,000
2027-2028	15,300,000	900,000	344,645	1,244,645	14,400,000
2028-2029	14,400,000	1,000,000	325,180	1,325,180	13,400,000
2029-2030	13,400,000	4,500,000	275,945	4,775,945	8,900,000
2030-2031	8,900,000	6,800,000	183,200	6,983,200	2,100,000
2031-2032	2,100,000	2,100,000	24,045	2,124,045	0
		22,250,000	3,677,518	25,927,518	

2021 NORMAN MUNICIPAL AUTHORITY BONDS
23930149

Name: Hotel/Motel Tax Revenue Note, Taxable Series 2021
Issuer: Norman Municipal Authority
Trustee: BancFirst
Amount: $3,882,000
Interest: 1.890%
Dated: September 14, 2021
Retired: September 1, 2031
Source of Funds Hotel/Motel taxes

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2021-2022	3,882,000	149,000	34,036	183,036	3,733,000
2022-2023	3,733,000	358,000	68,872	426,872	3,375,000
2023-2024	3,375,000	365,000	62,078	427,078	3,010,000
2024-2025	3,010,000	373,000	55,141	428,141	2,637,000
2025-2026	2,637,000	381,000	48,053	429,053	2,256,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	2,256,000	390,000	40,805	430,805	1,866,000
2027-2028	1,866,000	399,000	33,396	432,396	1,467,000
2028-2029	1,467,000	407,000	25,817	432,817	1,060,000
2029-2030	1,060,000	417,000	18,077	435,077	643,000
2030-2031	643,000	427,000	10,149	437,149	216,000
2031-2032	216,000	216,000	2,042	218,042	0
		3,882,000	398,466	4,280,466	

2015 NORMAN UTILITIES AUTHORITY
31930149 & 32930149

Name: Norman Utilities Authority Refunding
Issuer: Norman Utilities Authority
Trustee: BancFirst
Amount: $17,505,000
Interest: 2.130%
Dated: March 10, 2015
Retired: November 1, 2026
Source of Funds Revenue Generated from NUA

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2014-2015	0	0	52,822	52,822	17,505,000
2015-2016	17,505,000	2,430,000	358,852	2,788,852	15,075,000
2016-2017	15,075,000	1,835,000	309,223	2,144,223	13,240,000
2017-2018	13,240,000	1,445,000	274,398	1,719,398	11,795,000
2018-2019	11,795,000	1,480,000	243,406	1,723,406	10,315,000
2019-2020	10,315,000	1,390,000	211,722	1,601,722	8,925,000
2020-2021	8,925,000	1,285,000	183,340	1,468,340	7,640,000
2021-2022	7,640,000	1,320,000	155,810	1,475,810	6,320,000
2022-2023	6,320,000	1,350,000	127,533	1,477,533	4,970,000
2023-2024	4,970,000	1,375,000	98,618	1,473,618	3,595,000
2024-2025	3,595,000	1,415,000	69,118	1,484,118	2,180,000
2025-2026	2,180,000	1,450,000	38,818	1,488,818	730,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	730,000	730,000	7,775	737,775	0
		17,505,000	2,131,435	19,636,435	

2009 NORMAN UTILITIES AUTHORITY
32230149

Name: Norman Utilities Authority Clean Water SRF Note
Issuer: Norman Utilities Authority
Trustee: BancFirst
Amount: $4,964,024
Interest: 2.910%
Dated: September 15, 2011
Retired: March 15, 2031
Source of Funds: Sewer Fees

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2013-2014	4,964,024	212,595	102,676	315,271	4,751,429
2014-2015	4,751,429	218,913	138,607	357,520	4,532,516
2015-2016	4,532,516	225,063	132,457	357,520	4,307,453
2016-2017	4,307,453	232,109	125,411	357,520	4,075,344
2017-2018	4,075,344	239,007	118,513	357,520	3,836,337
2018-2019	3,836,337	246,111	111,409	357,520	3,590,226
2019-2020	3,590,226	253,146	100,905	354,051	3,337,080
2020-2021	3,337,080	260,950	89,635	350,585	3,076,130
2021-2022	3,076,130	268,706	81,879	350,585	2,807,424
2022-2023	2,807,424	276,693	73,892	350,585	2,530,731
2023-2024	2,530,731	284,723	65,862	350,585	2,246,008
2024-2025	2,246,008	293,379	57,206	350,585	1,952,629
2025-2026	1,952,629	302,098	48,487	350,585	1,650,531

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	1,650,531	311,078	39,507	350,585	1,339,453
2027-2028	1,339,453	320,228	30,257	350,485	1,019,225
2028-2029	1,019,225	329,841	20,744	350,585	689,384
2029-2030	689,384	339,645	10,940	350,585	349,739
2030-2031	349,739	349,739	846	350,585	0
		4,964,024	1,349,233	6,313,257	

2014 NORMAN UTILITIES AUTHORITY - CONSTRUCTION
32930149 & 32230149

Name: Norman Utilities Authority Series 2014 Clean Water SRF Loan
Issuer: Norman Utilities Authority
Trustee: BancFirst
Amount: $50,300,000
Interest: 1.75% plus .5% admin fee
Dated: March 10, 2015
Retired: November 1, 2026
Source of Funds Revenue Generated from NUA

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2014-2015	12,575,000	1,410,000	19,372	1,429,372	11,165,000
2015-2016	24,382,960	2,865,000	137,536	3,002,536	21,517,960
2016-2017	26,629,817	2,935,000	446,005	3,381,005	23,694,817
2017-2018	43,090,000	3,005,000	969,525	3,974,525	40,085,000
2018-2019	40,085,000	10,860,168	901,913	11,762,081	29,224,832
2019-2020	29,224,832	3,151,634	455,274	3,606,908	26,073,198
2020-2021	26,073,198	3,225,670	576,680	3,802,350	22,847,528
2021-2022	22,847,528	3,299,675	502,675	3,802,350	19,547,853
2022-2023	19,547,853	3,375,378	426,972	3,802,350	16,172,475
2023-2024	16,172,475	3,451,914	350,435	3,802,349	12,720,561
2024-2025	12,720,561	3,532,014	270,336	3,802,350	9,188,547
2025-2026	9,188,547	3,613,048	189,303	3,802,351	5,575,499

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	5,575,499	3,695,940	106,409	3,802,349	1,879,559
2027-2028	1,879,559	1,879,559	21,615	1,901,174	0
		50,300,000	5,374,050	55,674,050	

Note: Interest amounts estimated

2016 NORMAN UTILITIES AUTHORITY
31930149

Name: Norman Utilities Authority Revenue Note, Refunding Series 2016
Issuer: Norman Utilities Authority
Trustee: BancFirst
Amount: $9,380,000
Interest: 2.230%
Dated: May 19, 2016
Retired: September 1, 2030
Source of Funds: Water Fees

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2016-2017	9,380,000	470,000	161,734	631,734	8,910,000
2017-2018	8,910,000	570,000	195,515	765,515	8,340,000
2018-2019	8,340,000	585,000	182,749	767,749	7,755,000
2019-2020	7,755,000	595,000	169,647	764,647	7,160,000
2020-2021	7,160,000	610,000	156,267	766,267	6,550,000
2021-2022	6,550,000	625,000	142,609	767,609	5,925,000
2022-2023	5,925,000	640,000	128,560	768,560	5,285,000
2023-2024	5,285,000	655,000	114,232	769,232	4,630,000
2024-2025	4,630,000	665,000	99,570	764,570	3,965,000
2025-2026	3,965,000	685,000	84,629	769,629	3,280,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	3,280,000	700,000	69,242	769,242	2,580,000
2027-2028	2,580,000	715,000	53,575	768,575	1,865,000
2028-2029	1,865,000	735,000	37,520	772,520	1,130,000
2029-2030	1,130,000	750,000	21,017	771,017	380,000
2030-2031	380,000	380,000	4,236	384,236	0
		9,380,000	1,621,102	11,001,102	

2017 NORMAN UTILITIES AUTHORITY - CONSTRUCTION
31930149

Name: Norman Utilities Authority Series 2017 Drinking Water SRF Loan
Issuer: Norman Utilities Authority
Trustee: BancFirst
Amount: $31,000,000
Interest: 2.820%
Dated: October 1, 2017
Retired: October 1, 2039
Source of Funds: Revenue Generated from NUA

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2017-2018	12,750,000	0	150,400	150,400	12,750,000
2018-2019	21,623,038	0	680,913	680,913	21,623,038
2019-2020	28,004,393	1,550,000	866,234	2,416,234	26,454,393
2020-2021	29,450,000	1,550,000	833,945	2,383,945	27,900,000
2021-2022	27,900,000	1,204,869	596,949	1,801,818	26,695,131
2022-2023	26,695,131	1,239,564	754,577	1,994,141	25,455,567
2023-2024	25,455,567	1,273,314	720,827	1,994,141	24,182,253
2024-2025	24,182,253	1,311,925	682,216	1,994,141	22,870,328
2025-2026	22,870,328	1,349,703	644,438	1,994,141	21,520,625

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	21,520,625	1,388,570	605,571	1,994,141	20,132,055
2027-2028	20,132,055	1,427,033	567,108	1,994,141	18,705,022
2028-2029	18,705,022	1,469,648	524,493	1,994,141	17,235,374
2029-2030	17,235,374	1,511,968	482,173	1,994,141	15,723,406
2030-2031	15,723,406	1,555,506	438,635	1,994,141	14,167,900
2031-2032	14,167,900	1,599,251	394,890	1,994,141	12,568,649
2032-2033	12,568,649	1,646,351	347,790	1,994,141	10,922,298
2033-2034	10,922,298	1,693,759	300,382	1,994,141	9,228,539
2034-2035	9,228,539	1,742,533	251,608	1,994,141	7,486,006
2035-2036	7,486,006	1,792,194	201,947	1,994,141	5,693,812
2036-2037	5,693,812	1,844,319	149,822	1,994,141	3,849,493
2037-2038	3,849,493	1,897,428	96,713	1,994,141	1,952,065
2038-2039	1,952,065	1,952,065	42,076	1,994,141	0
		31,000,000	10,333,707	41,333,707	

Note: Interest amounts estimated

2018 NORMAN UTILITIES AUTHORITY - CONSTRUCTION
31930149

Name: Norman Utilities Authority Series 2018 Promissory Note
Issuer: Norman Utilities Authority
Trustee: BancFirst
Amount: $12,000,000
Interest: Ranging between 3.2% and 5.2%
Dated: July 18, 2018
Retired: October 1, 2038
Source of Funds Revenue Generated from NUA

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2018-2019	0	0	352,390	352,390	0
2019-2020	12,000,000	300,000	496,625	796,625	11,700,000
2020-2021	11,700,000	410,000	485,265	895,265	11,290,000
2021-2022	11,290,000	425,000	471,905	896,905	10,865,000
2022-2023	10,865,000	435,000	453,795	888,795	10,430,000
2023-2024	10,430,000	460,000	430,525	890,525	9,970,000
2024-2025	9,970,000	485,000	405,955	890,955	9,485,000
2025-2026	9,485,000	510,000	380,085	890,085	8,975,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	8,975,000	535,000	352,915	887,915	8,440,000
2027-2028	8,440,000	560,000	327,245	887,245	7,880,000
2028-2029	7,880,000	585,000	303,200	888,200	7,295,000
2029-2030	7,295,000	610,000	281,155	891,155	6,685,000
2030-2031	6,685,000	630,000	258,165	888,165	6,055,000
2031-2032	6,055,000	655,000	231,180	886,180	5,400,000
2032-2033	5,400,000	685,000	203,040	888,040	4,715,000
2033-2034	4,715,000	710,000	173,745	883,745	4,005,000
2034-2035	4,005,000	740,000	144,092	884,092	3,265,000
2035-2036	3,265,000	770,000	114,054	884,054	2,495,000
2036-2037	2,495,000	800,000	82,896	882,896	1,695,000
2037-2038	1,695,000	830,000	50,604	880,604	865,000
2038-2039	865,000	865,000	17,087	882,087	0
		12,000,000	6,015,923	18,015,923	

Note: Interest amounts estimated

2022 NORMAN UTILITIES AUTHORITY
31930149

Name: Norman Utilities Authority Clean Water SRF Note
Issuer: Norman Utilities Authority
Trustee: BancFirst
Amount: $15,000,000
Interest: 3.030%
Dated: November 4, 2022
Retired: March 15, 1941
Source of Funds: Water Fees

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2022-2023	0	0	0	0	0
2023-2024	0	0	0	0	0
2024-2025	187,500	362,000	364,100	726,100	8,638,000
2025-2026	14,638,000	736,000	437,987	1,173,987	13,902,000

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	13,902,000	752,000	415,565	1,167,565	13,150,000
2027-2028	13,150,000	768,000	392,658	1,160,658	12,382,000
2028-2029	12,382,000	786,000	369,251	1,155,251	11,596,000
2029-2030	11,596,000	804,000	345,299	1,149,299	10,792,000
2030-2031	10,792,000	822,000	320,801	1,142,801	9,970,000
2031-2032	9,970,000	841,000	295,758	1,136,758	9,129,000
2032-2033	9,129,000	861,000	270,125	1,131,125	8,268,000
2033-2034	8,268,000	883,000	243,870	1,126,870	7,385,000
2034-2035	7,385,000	905,000	216,948	1,121,948	6,480,000
2035-2036	6,480,000	928,000	189,360	1,117,360	5,552,000
2036-2037	5,552,000	952,000	161,060	1,113,060	4,600,000
2037-2038	4,600,000	976,000	132,032	1,108,032	3,624,000
2038-2039	3,624,000	1,002,000	102,263	1,104,263	2,622,000
2039-2040	2,622,000	1,029,000	71,705	1,100,705	1,593,000
2040-2041	1,593,000	1,057,000	40,314	1,097,314	536,000
2410-2042	536,000	536,000	8,120	544,120	0
		15,000,000	4,377,216	19,377,216	

Note: Interest amounts estimated

2024 NORMAN UTILITIES AUTHORITY
32930149

Name: Norman Utilities Authority Clean Water SRF Note
Issuer: Norman Utilities Authority
Trustee: BancFirst
Amount: $5,000,000
Interest: 2.820%
Dated: March 26, 2024
Retired: September 15, 2050
Source of Funds Sewer Fees

Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2024-2025	74,500	0	51,716	51,716	5,000,000
2025-2026	5,000,000	69,100	105,753	174,853	4,930,900

To be Paid

Fiscal Year	Principal Beginning Balance	Principal	Interest	Total Payment	Principal Ending Balance
2026-2027	4,930,900	141,200	140,090	281,290	4,789,700
2027-2028	4,789,700	145,400	136,023	281,423	4,644,300
2028-2029	4,644,300	149,500	131,826	281,326	4,494,800
2029-2030	4,494,800	153,900	127,519	281,419	4,340,900
2030-2031	4,340,900	158,300	123,088	281,388	4,182,600
2031-2032	4,182,600	162,800	118,531	281,331	4,019,800
2032-2033	4,019,800	167,600	113,829	281,429	3,852,200
2033-2034	3,852,200	172,400	109,002	281,402	3,679,800
2034-2035	3,679,800	177,300	104,039	281,339	3,502,500
2035-2036	3,502,500	182,500	98,932	281,432	3,320,000
2036-2037	3,320,000	187,700	93,663	281,363	3,132,300
2037-2038	3,132,300	193,100	88,258	281,358	2,939,200
2038-2039	2,939,200	198,600	82,698	281,298	2,740,600
2039-2040	2,740,600	204,400	76,979	281,379	2,536,200
2040-2041	2,536,200	210,300	71,077	281,377	2,325,900
2041-2042	2,325,900	216,300	65,021	281,321	2,109,600
2042-2043	2,109,600	222,600	58,792	281,392	1,887,000
2043-2044	1,887,000	229,000	52,381	281,381	1,658,000
2044-2045	1,658,000	235,600	45,768	281,368	1,422,400
2045-2046	1,422,400	242,300	38,985	281,285	1,180,100
2046-2047	1,180,100	249,400	32,007	281,407	930,700
2047-2048	930,700	256,600	24,826	281,426	674,100
2048-2049	674,100	263,900	17,418	281,318	410,200
2049-2050	410,200	271,500	9,817	281,317	138,700
2050-2051	138,700	138,700	1,999	140,699	0
		5,000,000	2,120,037	7,120,037	

Note: Interest amounts estimated

PENSION FUNDS

NORMAN
Bringing People & Pets TOGETHER
ANIMAL WELFARE

PENSION FUNDS

The City of Norman contributes to three separate retirement systems on behalf of City employees.

- Employee Retirement System
- Oklahoma Firefighters Pension and Retirement System
- Oklahoma Police Pension and Retirement System

Each of these retirement systems is administered by entities other than the City of Norman and as a result the City does not exercise budgetary control. Therefore, they are not included in the budget as separate funds of the City. It should be noted that the cost of contributions to the system by the City is a part of the City's budget and shows up as a part of salaries and benefits.

APPENDIX

GLOSSARY OF TERMS and ACRONYMS

ACTIVITY - A specified and distinguishable line of work performed by a Division.

ACCRUAL BASIS – The accrual basis of accounting recognizes revenues in the period earned and expenses in the period incurred rather than when cash is received or paid.

AD VALOREM TAX – An ad valorem property tax is a tax imposed based on the "value of the article or thing taxed." An ad valorem tax is usually imposed at recurring intervals on the same piece of property.

ADA – American Disabilities Act

AFIS – Automated Fingerprint Identification System

APPROPRIATION - A legal authorization made by the City Council which permits City officials to incur obligations for a specific purpose. Each appropriation is made at the Fund and Department level, which is the highest level of budget control.

ASSESSED VALUATION - A value set upon real estate or other property by a government as a basis for levying taxes.

ASSETS - Resources owned or held by the City which has monetary value.

BALANCED BUDGET - The City shall annually adopt a balanced budget in accordance with the Oklahoma Municipal Budget Act (Title 11 Oklahoma Statutes 2006). As such, expenditures may not legally exceed appropriations at the Fund level for each legally adopted annual operating budget (i.e., a fund balance cannot be negative).

BASIN – An area defined by the network of sewer line segments that are tributary to and terminate at a designated and control point.

BIOLOGICAL OXYGEN DEMAND (BOD) – A standard measure of wastewater strength that quantifies the oxygen consumed in a stated period, usually 5 days and at 20°C.

BIOLOGICAL PROCESS – The process by which the metabolic activities of bacteria and other microorganisms break down complex organic materials to simple, more stable substances.

BIOSOLIDS – Solid organic matter recovered from municipal wastewater treatment that can be beneficially used, especially as a fertilizer. Bio-solids are solids that have been stabilized within the treatment process, whereas sludge has not.

BOND - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common type of bonds is general obligation (GO) and revenue (Water/Sewer) bonds. These are most frequently used for construction of large capital projects, such as buildings and streets.

BUDGET - A plan of financial operation embodying an estimate of proposed means of financing them. The term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the City Council for adoption and sometimes it designates the plan finally approved by the body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGET YEAR – July 1 through June 30

BUDGETARY CONTROL - The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available resources.

CAFR – Comprehensive Annual Financial Report

CAPITAL IMPROVEMENT CHARGE (CIC) – A charge placed upon all consumers and users of sewer or water service furnished by the City. The current CIC is $1.00 per month for a residential customer. City Code Section 21-107 (a)(1) requires the CIC amount to equal 60 percent of the actual monthly sewer charge for commercial and industrial customers. The CIC was implemented on March 24, 1970, as part of Ordinance 2156.

CAPITAL OUTLAY - is an expenditure directed towards maintaining or purchasing new or replacing tangible assets which themselves have expected life spans of one to five years. Expenses are generally one-time and occur within a single budget year. Examples include the purchase of vehicles and equipment.

CAPITAL PROJECT FUNDS – generally cost more than $10,000, are relatively fixed or permanent in nature and have an expected life of more than five years. Such projects consist of the construction of a new, expanded or improved tangible asset, which is physically fixed. Major projects normally require more than one fiscal year to complete. Contracted services for design, land acquisition, utility relocations and construction may be required. Examples include land purchase, new buildings, building additions, street improvements, utility line improvements, parks and playgrounds, and major drainage channel improvements.

CBOD – Carbonaceous Biochemical Oxygen Demand

CDBG – Community Development Block Grant Program

CFR – Code of Federal Regulations

CHIEF EXECUTIVE OFFICER – City Manager

CLEET – Council on Law Enforcement Education and Training

CNG – Compressed Natural Gas Vehicles

COLLECTION SYSTEM – In wastewater, a system of conduits, generally underground pipes, that receives and conveys sanitary wastewater and/or stormwater. In water supply, a system of conduits or canals used to capture a water supply and convey it to a common point.

COMCD – Central Oklahoma Master Conservancy District

CONNECTION FEE – Previously known as the tap fee, was first developed in 1970. A charge for sewer or water connection based upon the size of the service line leading into and to be utilized for the furnishing of water or sewer to any user or structure. Monies received from the connection charge are evenly divided between the City of Norman's Water and Wastewater Funds. Collected fees are used to fund activities performed in both the water and sewer utility systems.

CORE AREA – Boundaries are officially Berry Road on the west, Robinson on the north, 12th Avenue on the east, and Constitution / Imhoff extended on the south.

COST ALLOCATION - Distribution of costs of centrally provided support services such as management, accounting, purchasing, payroll, information services, and legal.

DEBT SERVICE - The City's obligation to pay the principal and interest of general obligation and revenue bonds according to a predetermined payment schedule.

DEFICIT - The excess of the liabilities of a fund over its assets, or the excess of expenditures over revenues during an accounting period.

DEPARTMENT - A section of the total organization which is comprised of Divisions and is under the oversight of a Director who reports to the City Manager.

DEPRECIATION – The decrease in value of physical assets due to use and passage of time.

DEQ – Department of Environmental Quality

DIVISION - A sub-section of a Department which carries out a specific line of work assigned to the Department.

DMR – Discharge Monitoring Report

DO – Dissolved oxygen

DOF – Department of Finance

DUI – Driving Under the Influence

DTMF – Dual-tone-multi-frequency or "touch-tone"

E911 – Emergency 911 Telephone Fund

ECAB – Environmental Control Advisory Board

EEOC – Equal Employment Opportunity Commission

EFFLUENT – Partially or completely treated water or wastewater flowing out of a basin or treatment plant.

EID (Environmental Information Document)– The document which provides the basic information about a project and its environmental effects.

EMD – Emergency Medical Dispatch

EMS – Emergency Medical Services

EMT-B – Emergency Medical Technician-Basic

EMT-P – Emergency Medical Technician-Paramedic

ENCUMBRANCE - A commitment related to unperformed contracts or goods or services. Encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND - A fund established to account for operations that are financed and operated in a manner like private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

EPA – Environmental Protection Agency

EXCISE TAX – An excise tax is any tax, which is not an ad valorem tax and is generally imposed on the performance of an act, engaging in an occupation, or enjoying a privilege.

EXPENDITURES (EXPENSES) - Decrease in total net assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FACE VALUE (PAR, PRINCIPAL) – The full amount of an investment security, usually appearing on the face of the instrument.

FIDUCIARY FUNDS (TRUST & AGENCY FUNDS) – An accounting fund type recommended by the Oklahoma Municipal Budget Act to account for assets held by the municipality as trustee or agent for individuals, private organizations or other governmental units or purposes.

FISCAL YEAR - The period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Norman has a fiscal year of July 1 through June 30.

FIXED ASSETS - Long-lived tangible assets obtained or controlled because of past transactions, events, or circumstances. Fixed assets include buildings, equipment, and improvements other than building and land.

FT – Full-time (employee)

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - Fund balance is the excess of assets over liabilities.

FUND BALANCE - RESERVED FOR DEBT SERVICE - A portion of fund balance that is legally restricted to the payment of long-term debt principal and interest maturing in future years.

FY – Fiscal Year

FYE – Fiscal Year Ending

GAAP – Generally Accepted Accounting Principles

GASB – Government Accounting Standards Board

GENERAL FUND – An accounting fund type recommended by the Oklahoma Municipal Budget Act to account for all monies received and disbursed for general governmental purposes.

GENERAL OBLIGATION BONDS (GO) - Legal debt instruments, which finance a variety of public projects such as streets, buildings, and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues.

GF – General Fund

GFOA – Government Finance Officers Association

GIS – Graphical Interface System

GO – General Obligation (bond)

GOVERNING BODY- City Council

GOVERNMENTAL FUNDS-Governmental funds are used to account for the relatively liquid portion of the City's assets that are not accounted for through proprietary or fiduciary funds, the short-term obligations pertaining thereto and the net balance of these financial resources available for subsequent appropriation and expenditure.

HEADWORKS – The initial structure and devices located at the receiving end of a water or wastewater treatment plant.

HHW – Hazardous Household Waste Program

HOME – Home Investment Partnerships Program

HUD – Housing and Urban Development

HVAC – Heating Vent Air Conditioning

I / I – An abbreviation for Infiltration and Inflow into the Sanitary Sewer System.

IMPACT FEES – Fees collected from developers and set aside to help fund infrastructure adjustments within the community. Monies to be used as the development further impacts the municipality.

INFILTRATION – Groundwater that enters the sanitary sewer through defects in the pipes and manholes such as cracks, separated joints, deteriorated manhole components, building foundation drains, and defective service laterals.

INFLOW – Surface stormwater that enters the sanitary sewer through direct sources such as vented manhole covers, downspouts, area drains, and uncapped cleanouts.

INTERCEPTOR – Sanitary sewer interceptors are those lines that convey sewage from neighborhood to neighborhood in route to the wastewater treatment plant. Pipe diameters are generally larger than lines placed within residential developments.

INTERGOVERNMENTAL REVENUE - Grants, entitlements and cost reimbursements from another federal, state or local government.

ISO – International Organization for Standardization standards

INTERNAL SERVICE – Category expenditure for services and maintenance provided by a vendor that is another department within the City.

INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to other departments of a government, on a cost-reimbursement basis.

ISSUER – A political subdivision (city, county, state, authority, etc.) that borrows money through the sale of bonds or notes. The City of Norman is an issuer of General Obligation Bonds, and the Norman Utilities Authority and Norman Municipal Authority are issuers of Revenue Bonds.

LAND APPLICATION – The disposal of wastewater or municipal solids onto land under controlled conditions.

LEVY - (Verb) To impose taxes, special assessments or service charges for the support of government activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES - Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LIFT STATION – A pumping facility that conveys wastewater flow, from an area that would not naturally drain to the wastewater treatment plant, into the gravity sewer system for delivery and treatment.

LINE ITEM BUDGET - A budget prepared along divisional line items that focus on what is to be bought.

MATERIALS AND SUPPLIES – Category expenditures generally for consumable goods that are used by City employees.

MATURITY – The date when the principal amount of an investment security becomes due and payable.

MSW – Municipal Solid Waste

MUNICIPALITY – City of Norman

NAHC – Norman Arts & Humanities Council

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES) – Program in the U.S. to issue, monitor, and enforce pretreatment requirements and discharge permits under the Clean Water Act.

NEDC – Norman Economic Development Coalition

NEW DEVELOPMENT EXCISE TAX – Sewer excise tax levied and collected on new development (including developments of tax – exempt property owners) to be served by the City's water reclamation system. The tax imposed is collected at the time a building permit is issued for all construction and based upon the square footage as set forth in the permit. The New Development Excise Tax and Fund was established Oct. 1, 2001 as a result of Ordinance 0001-58, adopted by Council in June, 2001, and approved by voters in August, 2001. These funds shall be used exclusively for wastewater expansion, improvements, and to pay debt service on obligations issued to finance future improvements and expansion of the wastewater system.

NFPA – National Fire Protection Agency

NIMS – National Incident Management System

NFSTF – Norman Forward Sales Tax Fund

NMA – Norman Municipal Authority – Established in April 1965 includes financing and operating the Westwood Park recreational facilities and sanitation services for the City.

NPDES – National Pollutant Discharge Elimination System

NTU – Nephelometer Units

NUA – Norman Utilities Authority – Established in February 1970 includes financing and operating the utility systems for the City (water and wastewater).

NYSCA – Norman Youth Sports Coaches Association

OBJECT - Expenditure classification according to the types of items purchased or services obtained.

ODEQ – Oklahoma Department of Environmental Quality

OFPRS – Oklahoma Firefighters Pension & Retirement System

OJI – On-the-Job Injury

OMCCA – Oklahoma Municipal Court Clerks Association

OPERATING BUDGET - Plans of current expenditures and the PROPOSED means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of the City are controlled. The use of annual operating budgets is required by State Law.

OPDES – Oklahoma Pollutant Discharge Elimination System

OPPRS – Oklahoma Police Pension & Retirement System

OSHA – Occupational Safety Hazard Association

OTHER SERVICES AND CHARGES – Services provided to the City of Norman by outside vendors.

OVERFLOW – A condition in which the wastewater flow rate in a sewer system exceeds the capacity of the sewer to the extent that raw wastewater is discharged directly to storm and drainage systems.

PAYBACK ORDINANCE – Ordinance (O-9697-30) allows the City Council to appropriate funds to pay costs of extending wastewater and water lines from an existing location to, alongside or beyond the boundaries of a developer's new construction.

PC – Personal Computer

PER CAPITA DEBT - The amount of a government's debt divided by its population.

PERSONAL SERVICES - Cost related to compensating employees, including salaries, wages, insurance, payroll taxes, and retirement contributions.

PPT – Permanent Part-time (employee)

PRIVATE SECTOR – Those facilities which are owned and maintained by property owners other than the municipality.

PROPERTY TAX - Taxes levied on all real and personal property according to the property's valuation and the tax rate, in compliance with State Property Tax Code.

PSRP – Process to Significantly Reduce Pathogens

PT – Part-time (employee)

PSST – Public Safety Sales Tax

PUBLIC SECTOR – Those facilities which are operated and maintained by the municipality.

QC – Quality Control

REAL PROPERTY - Property classified by the State Property Tax Board including residential, single, and multi-family, vacant lots, acreage, farm and ranch improvements, commercial and industrial, oil, gas, and other mineral reserves.

REFUNDING – A system by which a bond issue is redeemed by a new bond issue under conditions generally more favorable to the issuer (lower interest rate; fewer restrictions, etc.).

REPLACEMENT COSTS - The cost as of a certain date of a property which can render similar service (but which need not be of the same structural form) as the property to be replaced.

RESERVE, CAPITAL - A portion of fund balance equal to the average of the forecasted capital expenditures during the five-year forecasted period has been reserved in each fiscal year budget to provide assurance that resources are available to provide for the normal replacement of depreciable assets.

RESERVE, DEBT - A portion of fund balance equal to the average annual debt service requirement that has been reserved to provide assurance that resources are available to meet each fiscal year's debt service payment.

RESERVE, (DEFICIT) - The amount by which fund balance does not meet all reserve requirements.

RESERVE, LEGAL - A portion of fund balance that is not appropriate for expenditures or is legally segregated for a specific future use.

RESERVE, OPERATING - A portion of fund balance that has been reserved in each fiscal year budget to protect service delivery from unexpected revenue loss or expenditure requirement.

RESERVE, SURPLUS - A portion of fund balance that is not reserved for any specified purpose and may be appropriated for one-time expenditures as needed.

REVENUE - Increases net total assets from other than expense refunds, capital contributions, and residual equity transfers. Funds received as income.

REVENUE BONDS - Legal debt instruments which finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds.

RFP – Request for Proposal

ROI – Return on Investment

ROW - Right-of-Way

SALARIES AND BENEFITS – Payments direct to full and part-time City of Norman employees for services performed, including contributions to retirement and pensions, social security, health insurance uniform allowances and related expenses.

SALES TAX – A tax levied by the City on retail sales of tangible personal property and some services.

SERVICES AND MAINTENANCE – Services provided to the City of Norman by outside vendors.

SIU – Significant Industrial User

SLUDGE – Accumulated and concentrated solids generated within the wastewater treatment process that have not undergone a stabilization process.

SOP – Standard Operating Procedures

SPECIAL ASSESSMENT FUNDS – An accounting fund type recommended by the Oklahoma Municipal Budget Act to account for the financing of public improvements or services deemed to benefit properties in a specified area, against which special assessments are levied.

SPECIAL REVENUE FUNDS – An accounting fund type recommended by the Oklahoma Municipal Budget Act to account for the proceeds of specific revenue sources and related expenditures separate and apart from other funds, but for which the specified revenues may be insufficient to meet the related expenditures.

STATEWIDE REVOLVING FUND (SRF) LOANS – Under the SRF program, municipalities can obtain up to 40 percent in matching funds for approved projects, when 60 percent of the construction costs can be obtained by the municipality on the open municipal bond market or from available funds of the municipality.

SUBSIDY – A gift or grant of public monies to a private individual or corporation or to another governmental jurisdiction, or a gift or grant of monies from one sub-entity to another within a governmental jurisdiction.

TAX INCREMENT FINANCE (TIF) DISTRICT – The use of incremental sales and property tax in a designated district to be used in accordance with approved plans to finance projects in the district such as facilities, infrastructure, parks, sidewalks and other public improvements.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TIP – Transportation Improvement Plan

TMA – Traffic Management Area

TMDL (Total Maximum Daily Load) – The amount of pollutants, from natural and man-made sources, which can be discharged to a specific body of water without causing harm to the water's quality or aquatic life. Any pollutant loading above the TMDL results in violation of applicable water quality standards.

TSS – Total suspended solids

TTD – Trial Total Disability (payments)

USE TAX – A tax levied by the City of Norman on out-of-state purchases of tangible personal property that is stored, used or otherwise consumed within the State of Oklahoma by the purchaser.

WTP – Water Treatment Plant

WWTP – Wastewater Treatment Plant

WASTEWATER TREATMENT PLANT INVESTMENT FEE (WWTPIF) – A source of revenue to offset the cost of improvements made to the Norman Wastewater Treatment Plant in 2000. The WWTPIF was an impact fee that was authorized by Ordinance 9697-2 on July 23, 1996. The WWTPIF was a one-time charge paid at the time when new homes or businesses are permitted for connection to the sewerage system. The WWTPIF expired in December 2004, when sufficient funds were generated to pay the portion of the costs of the improvements attributable to new development ($6,192,039).

ZERO-BASED BUDGETING – The process of preparing an operating plan or budget that starts with no authorized funds. Each activity to be funded must be justified every time a new budget is prepared.

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NOAA
AND ATMOSPHERIC ADMINISTRATION

NOAA
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
U.S. DEPARTMENT OF COMMERCE
Total Surface Precipitation on 08/09/2025 at 09z
GFS 3-hr precipitation totals (mm)
0.1
25
Mesonet
Solar Radiation (W/m²)
Mesonet

Fiscal Year 2026-2027 Budget

Overview – General Fund and Special Revenue Funds

Clint Mercer, Finance Director
Kim Coffman, Assistant Finance Director / Chief Accountant
Jacob Huckabaa, Budget Technician

CITY OF NORMAN

Building an Inclusive Community

THE BUDGET IS:

- A Policy Document
- A Financial Plan
- An Operations Guide
- A Public Communication Device

Fiscal Year 2026-2027 Summarized Budget Calendar

- Council Finance Committee Budget Discussions
- Council Capital Budget Study Session (11/18/2025)
- Finance Committee Mid-Year Budget Review (1/15/2026)
- Council Capital Budget Study Session (3/3/2026)
- Council Budget Study Session – General & Special Revenue (4/28/2026)
- Public Budget Hearing (4/28/2026)
- Council Budget Study Session – Capital Funds (5/5/2026)
- Council Budget Study Session – Enterprise Funds (5/19/2026)
- Public Budget Hearing (5/26/2026)
- Council Budget Study Session – Optional Follow-up (6/2/2026)
- Council Considers Budget for Adoption (6/9/2026)
- Beginning of Fiscal Year 2026-2027 (7/1/202

Format of Budget Documents

Summary → Detail

- City Manager's Letter (Pages i-xii)
- Community Profile Section (Pages 1-9)
  - Demographic/Socioeconomic Information
  - Benchmark Comparisons
  - Ward Map
- Overview/Statistical Section (Pages 11-35)
- Financial Policies (Pages 36-55)
- Financial Summaries (Pages 56-120)
- Fund/Department Detail (Pages 122-471)
  - Mission Statements
  - Organization Charts
  - Goals/Objectives
  - CIP Summaries
  - Outstanding Debt
- Appendices (Pages 472-485)

FUNDING SOURCES FOR EACH DEPARTMENT

Divisions	Governmental Funds				Proprietary Funds	
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund
City Clerk	GF					
City Council	GF					
City Manager	GF					
Finance	GF					
Fire	GF					
Human Resources	GF					
Information Technology	GF					
Legal	GF					
Municipal Court	GF					
Parks & Recreation	GF					
Planning & Development	GF					
Police & Emergency Communications	GF					
Public Works	GF					
Non-Departmental	GF					
Net Revenue Stabilization (Rainy Day)	GF					
CLEET		SR				
Community Development		SR				
Fire - Public Safety Sales Tax		SR				
Police - Public Safety Sales Tax		SR				
Room Tax		SR				
YFAC Fund		SR				
Seizures & Restitution		SR				
Special Grants		SR				
Art in Public Places		SR				
Westwood Park		SR				
Public Transportation		SR				
Sanitation					EN	
Water Reclamation					EN	
Sewer Maintenance					EN	
New Development Excise					EN	
Water					EN	
Risk Management						IS
Capital Projects				CA		
Norman Forward Sales Tax				CA		
Park Land & Development				CA		
University North Park TIF District				CA		
Center City TIF District				CA		
Arterial Roads Recoupment				CA		
General Debt Service			DS			
General Obligation Bond			DS			

Financial Policies

- Budget Adoption required by City Charter
- The Municipal Budget Act (State Statute) was adopted by the City of Norman in January 22, 1980
  - At least 30 days prior to the beginning of each fiscal year, the Chief Executive Officer (City Manager) shall present a proposed budget to the governing body for consideration
  - A Public Budget Hearing must be held at least 15 days prior to the start of the fiscal year (Council opted to add a 2nd public hearing in FYE 2020) with notice and a budget summary published in a local newspaper at least 5 days prior
  - “Balanced” budget adoption required by State Law at least 7 days before the start of the fiscal year
  - The Adopted Budget must be transmitted to the State Auditor and Inspector within 30 days after the beginning of the fiscal year
  - The Adopted Budget must be available to the public in print and electronically

Financial Policies

- Council re-adopts our financial policies with adoption of the budget
- Council appropriates the projected revenues and allocated expenditures with adoption of the budget
- Balanced Budget Requirement = Positive Fund Balance in each fund
- Fund Summaries depict Five-Year Forecasts that are formula-based
- Operating, Capital, and Debt Reserve Policies
- Levelized Utility Rates (5-Year)
- Utility / Room Tax Transfers to the General Fund
- Compliance with Oklahoma Municipal Budget Act

Net Revenue Stabilization Fund – *Reserve Policies*

- Adopted by Ordinance O-1011-58; Amended by Ordinance O-1819-10
- **Minimum** 3% General Fund Operational Reserve in General Fund
- **Mandated** 1% General Fund Emergency Reserve Budget Allocation in the General Fund
- **Minimum** 4% “Rainy Day Fund” Reserve
- **Target** 5% “Rainy Day Fund” Reserve
- **Maximum** 7% “Rainy Day Fund” Reserve
- TOTAL Reserve Levels = 8%-10% of General Fund Budgeted Expenditures

Net Revenue Stabilization Fund – *Reserve Policies*

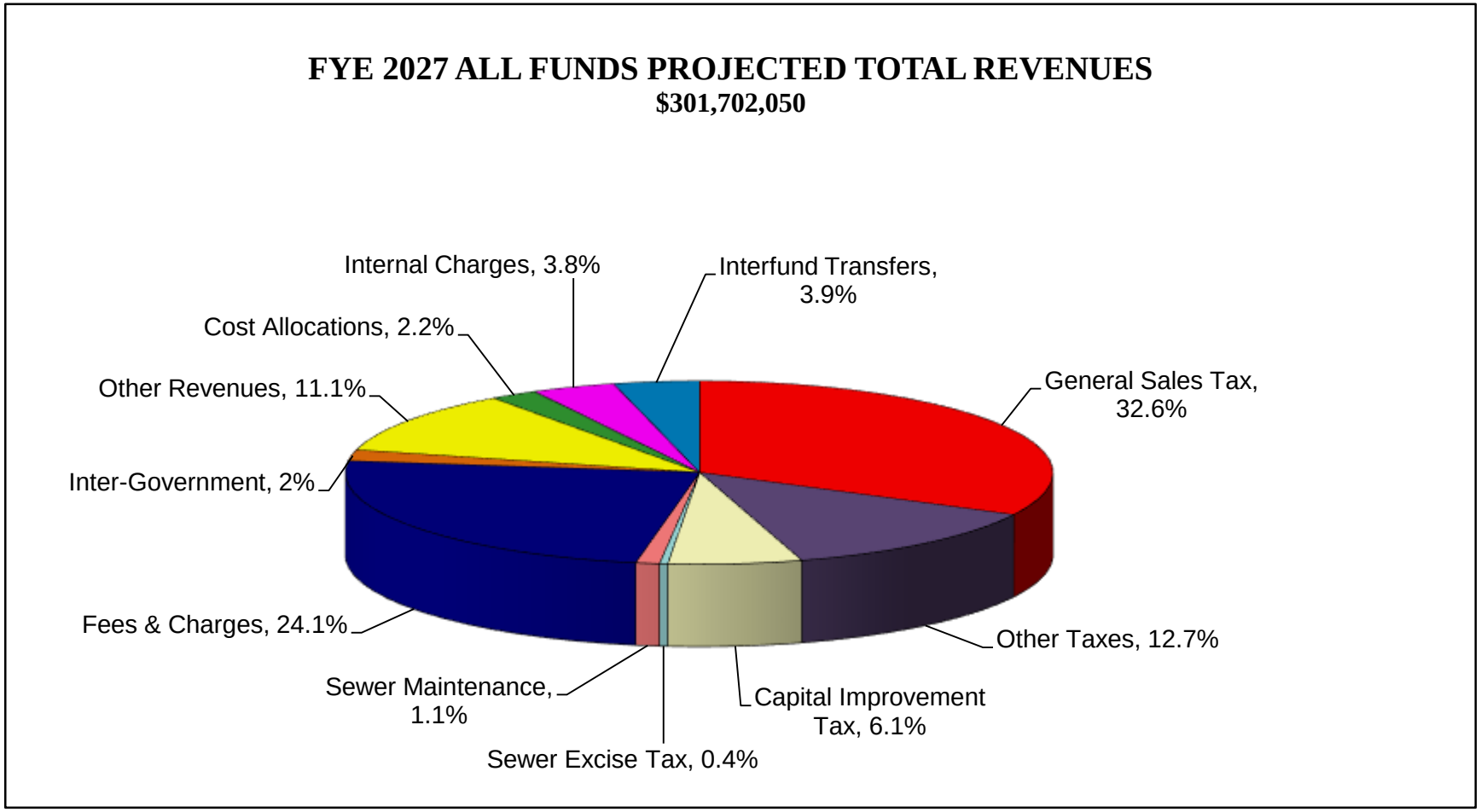
- Rainy Day Fund Balance appropriation ONLY IF:
  - General Fund 1% Emergency Reserve Allocation has been spent; AND
  - Projected General Fund Balance falls below 1%; AND
  - Federally or State-declared disaster in Cleveland County, after emergency reserve is spent; OR
  - One-time major repair / replacement is required
- For FYE 2027 – Rainy Day Fund is projected to be above **Minimum** Level and $226,764 below the **Targeted** Level

Fiscal Year 2026-2027 Budget and Five-Year Projections

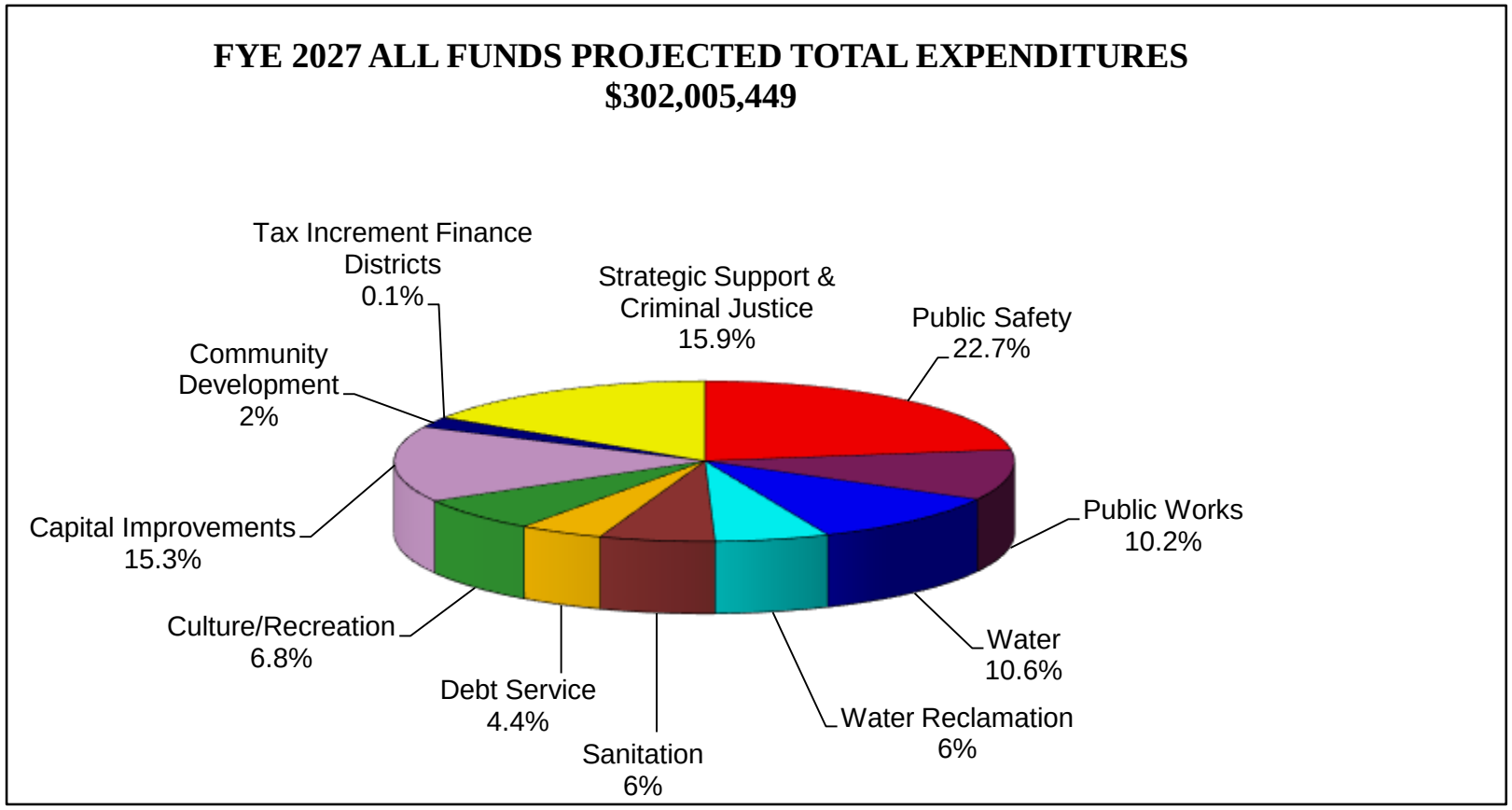
Overriding Theme:

Preserve Fund Balance

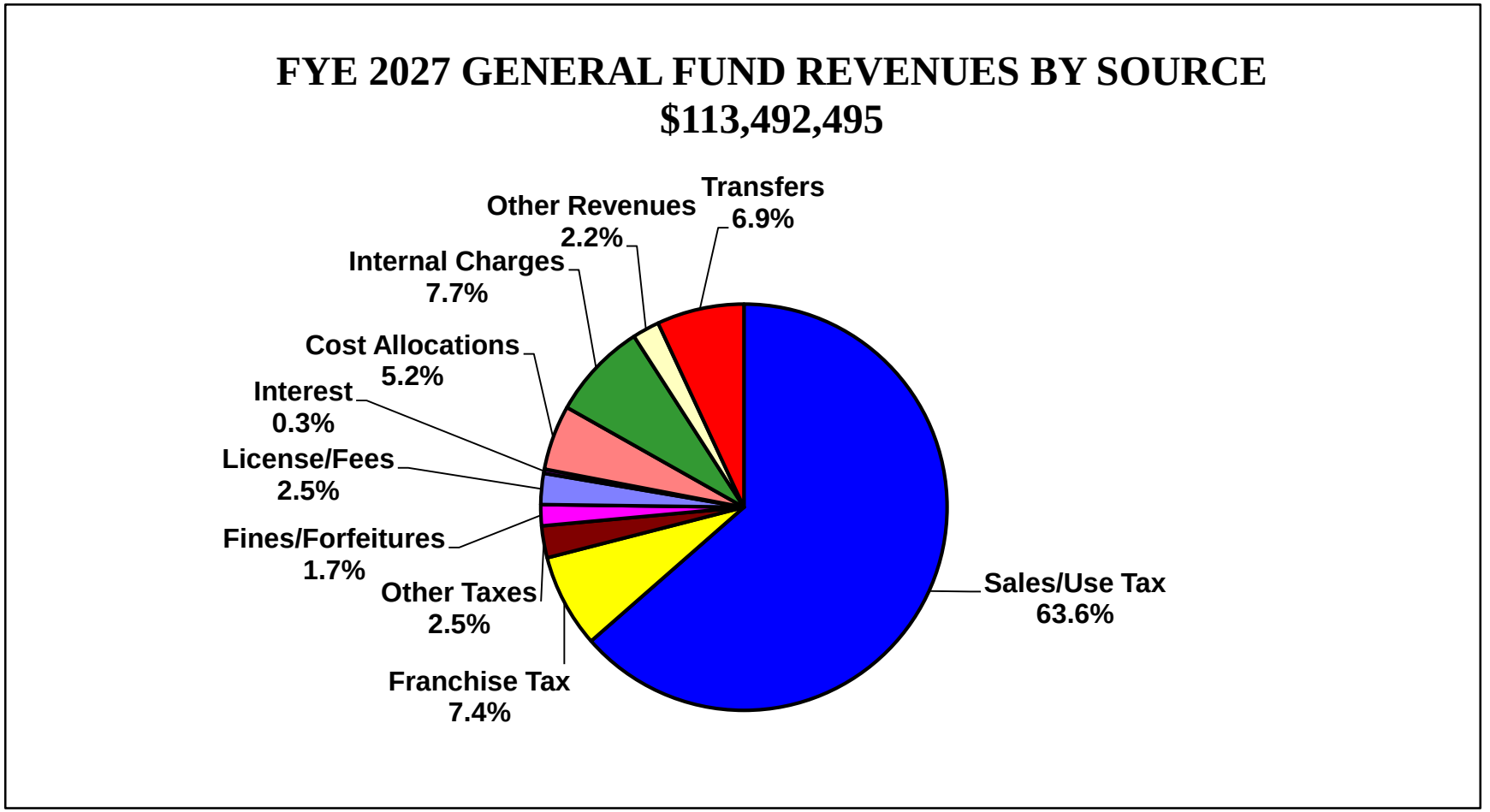
Fiscal Year 2026-2027



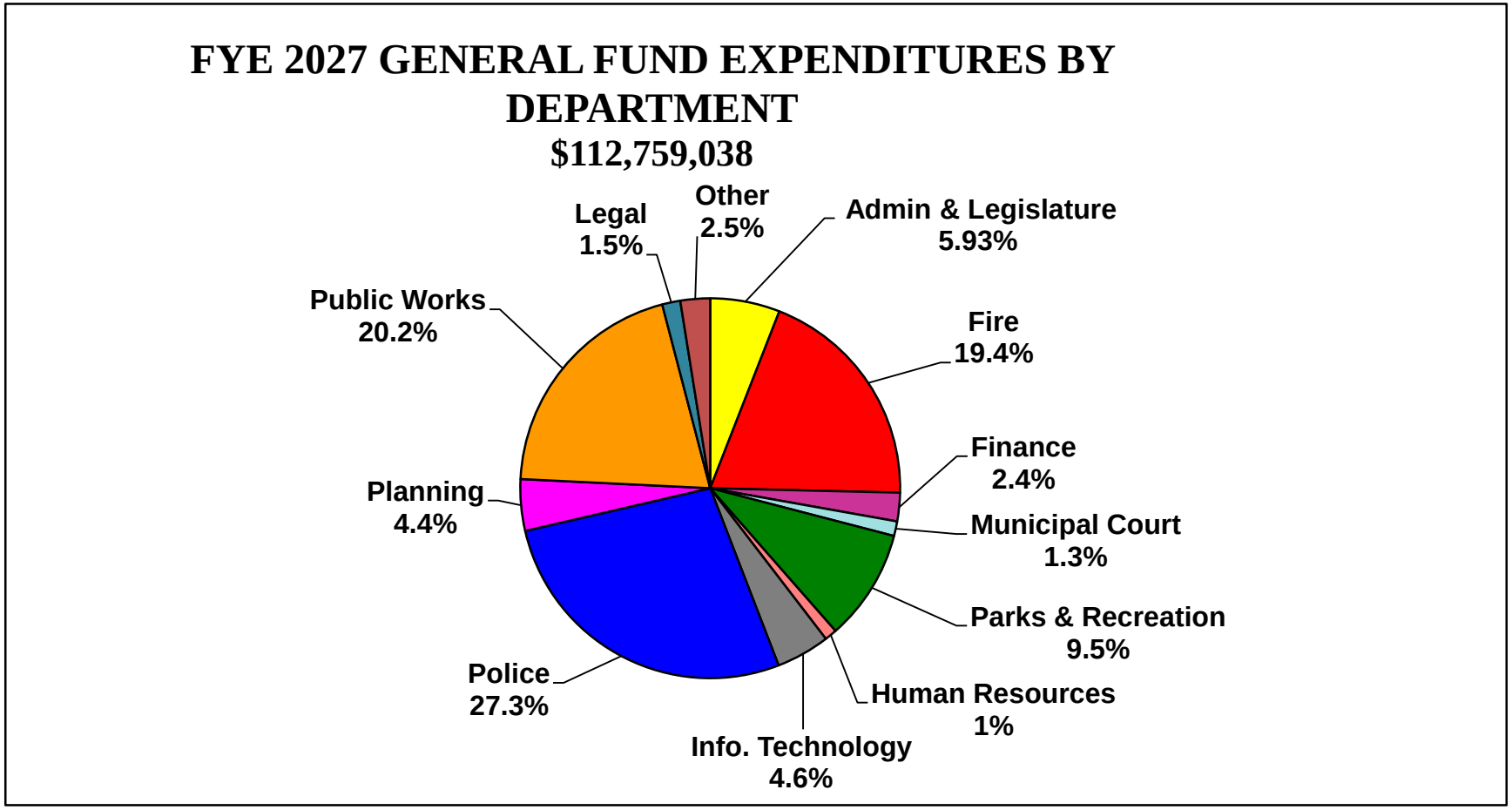
Fiscal Year 2026-2027



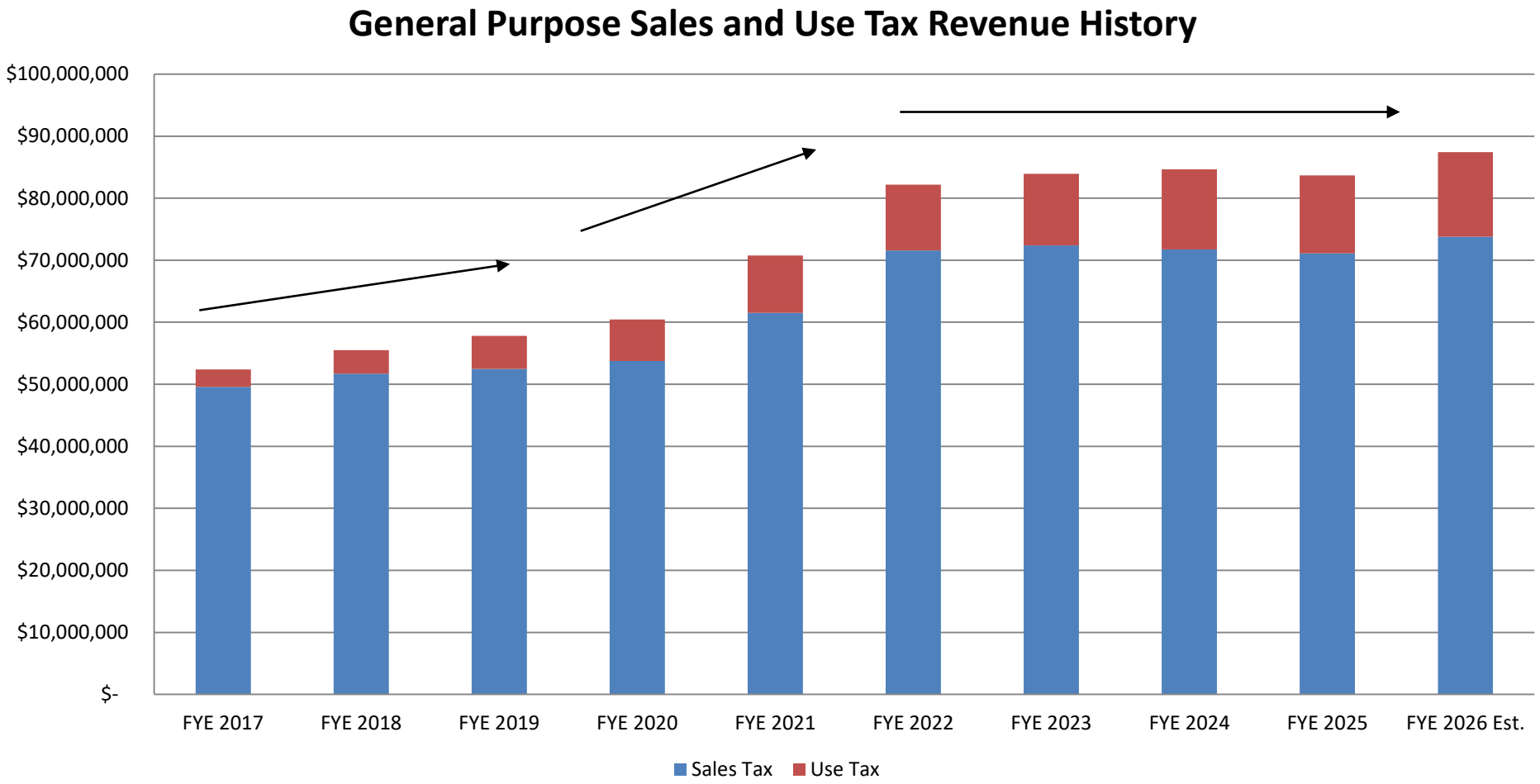
Fiscal Year 2026-2027



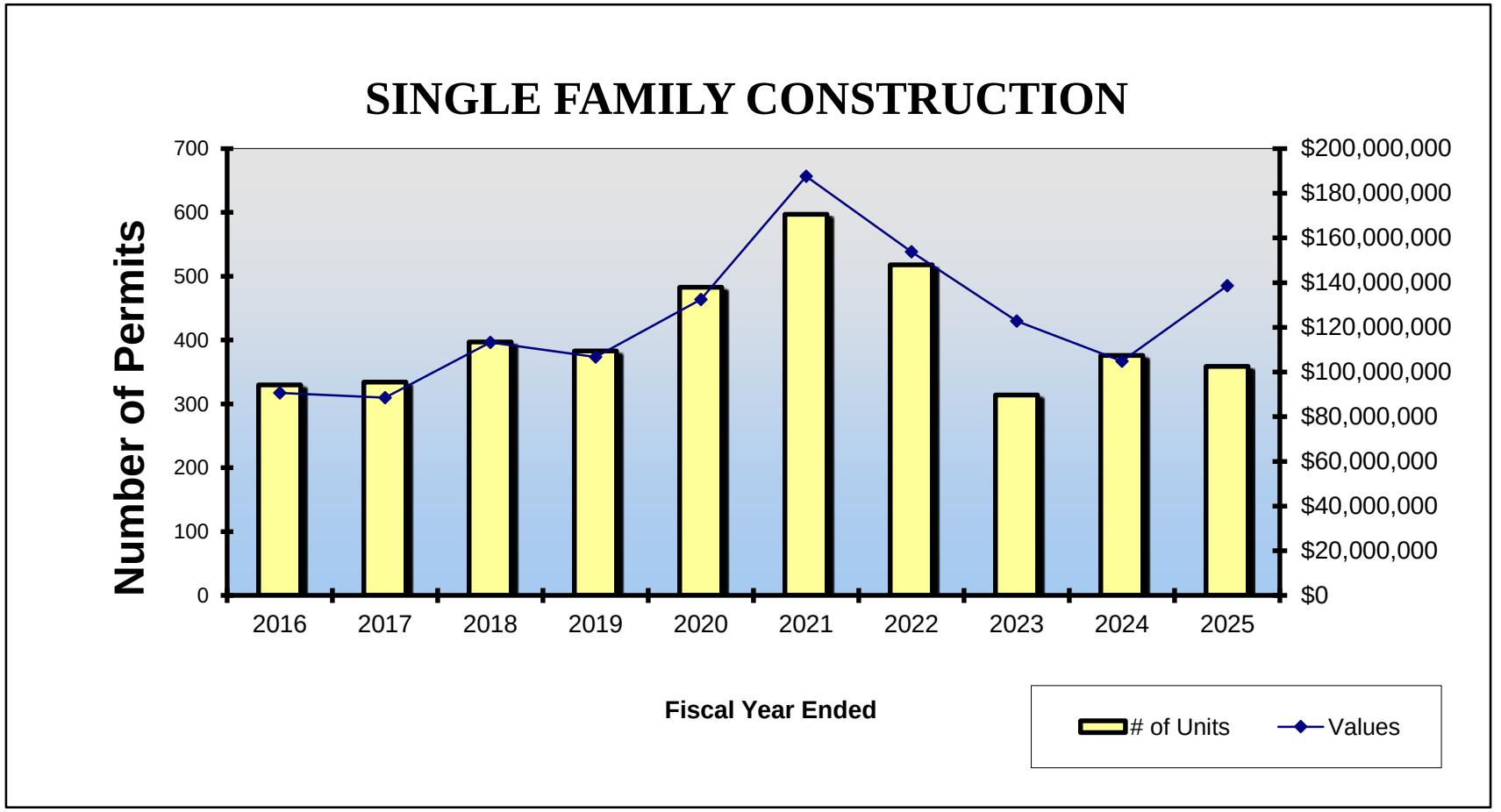
Fiscal Year 2026-2027



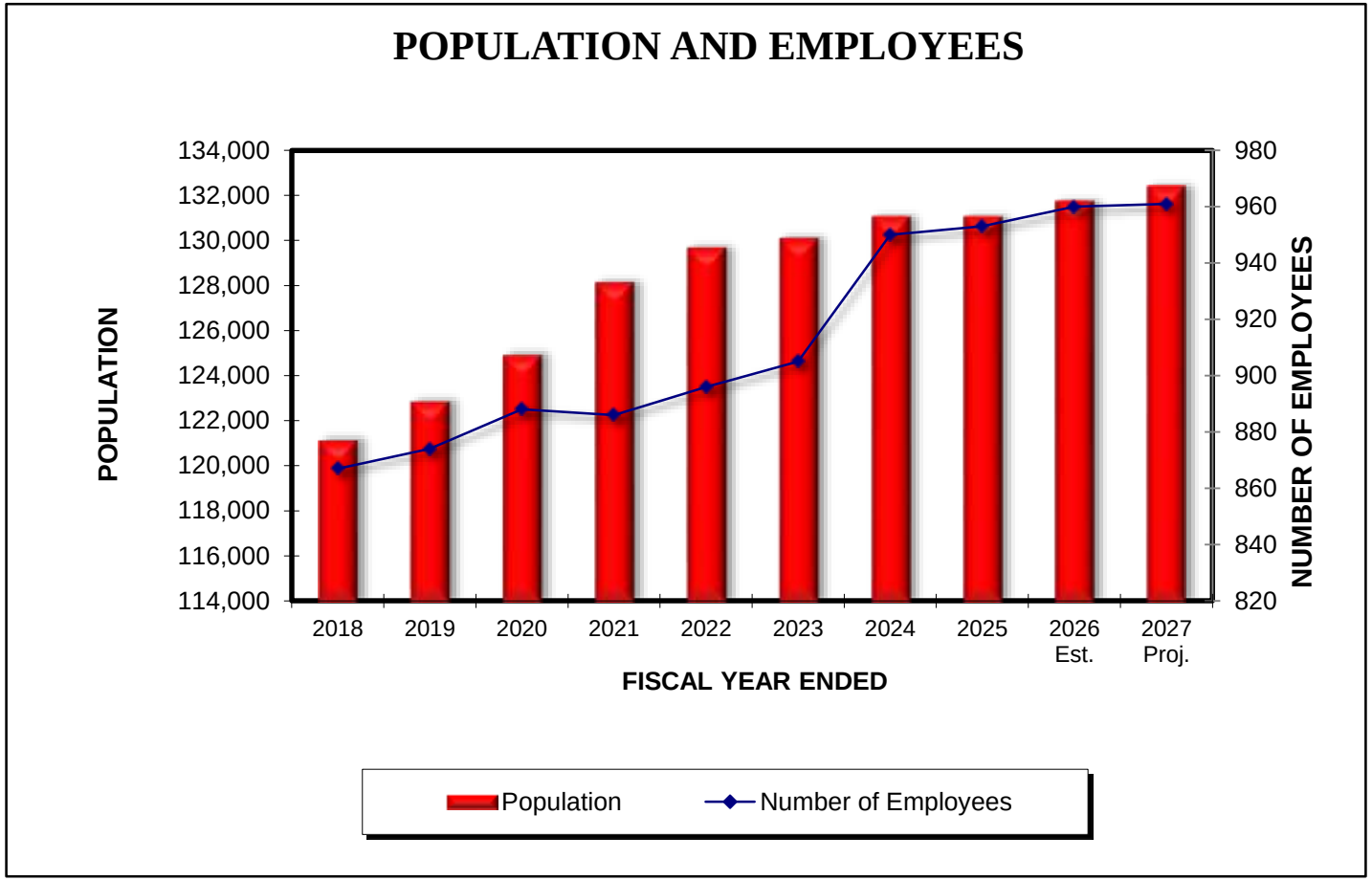
Fiscal Year 2026-2027



Fiscal Year 2026-2027



Fiscal Year 2026-2027



Personnel Changes, Last 5 Fiscal Years

	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027
General Fund	-10, +10	13	2	1	-8
PSST Fund		6			
CDBG Fund	-1	-2			
Special Grants Fund				2	
YFAC Fund		28	-1	3	
Westwood Fund		1			
Water Fund	10		1		7
Water Reclamation Fund		-4	1		1
Sanitation Fund		3		1	2
Public Transportation Fund					-1
	9	45	3	7	1

IN FYE 2026:

- General Fund: Added a part time Oil & Gas Inspector position; cut a part time Parking Service Officer position
- Sanitation Fund: Added a Sanitation Worker II position.
- Special Grants Fund: Added 2 positions from Opioids Grant program.

IN FYE 2027:

- General Fund: Moved 7 Utility Customer Service positions to Water Fund.
- Sanitation Fund: Added Sanitation Worker II and Heavy Equipment Operator.

Major General Fund Revenue Assumptions

- FYE 2027 General Fund Revenue Growth projections from FYE 2026 levels:
  - Sales Tax – modest 1% growth
  - Use Tax – 4% growth
  - Fines/Forfeitures – 3% growth
  - Franchise Fee, Other Tax Revenue – 3% growth
- Transfers from Water and Water Reclamation Utilities of 5% of their revenue (based on private utility payments for taxes and use of ROW) – includes tax on $8,950,000 OTA payment ($447,500).
- Transfers from Room Tax for administrative services 4% of Room Tax Revenue
- Cost Allocation charges for central services provided to utilities – includes $1,250,000 FHWA Grant (15% indirect costs)

Major General Fund Expenditure Assumptions

- Salary and Benefit category expenses budgeted for each position in FYE 2027 based on contractual costs, assuming NO merit or COLAs.
- Five-year projections made to “determine future viability and to provide a base for remedial policy actions”
  - Salary and Benefit costs assumed to grow by 5% per year in FYE 2028-2031
  - Supply and Service costs assumed to grow by 1% per year in FYE 2028-2031
  - Internal Service costs assumed to grow 2% each year in FYE 2028-2031
- Employee Turnover Savings of $800,000 assumed in FYE 2027 and future years
- “Subsidy” to the Risk Management Fund (Insurance Fund)

Public Safety Sales Tax Fund

- ½ % Public Safety Sales Tax approved in 2008 to fund the addition of 71 police and fire personnel, vehicles, equipment, and 2 new fire stations. Permanently extended in 2014 to add 19 more personnel, and the “Critical Capital Needs” – Radio System Replacement, Emergency Communications and Operations Center (ECOC), Fire Apparatus Replacement Program, and Reconstruct/Relocate Fire Station #5.
- All obligated staff additions have been made as of FYE 2024 and the ECOC is complete
- Relocation of Fire Station #5 is the only remaining obligated Critical Capital Need
- Debt for the Radio System and the ECOC will be paid off in FYE 2027
- 3/8% of PSST revenue to General Fund and 1/8% to Capital Fund when Critical Capital Needs are completed

Room Tax Fund

- Room Tax Rate of 8% currently
  - April 7, 2026 vote increased to 10%
  - Adds overnight stays in recreational vehicle rental spaces
  - Effective July 1, 2026
- Split between participants returned to previous percentages
  - Administrative Fee – 4%
  - Norman Conventions & Visitor Bureau – 50%
  - Norman Arts Council – 25%
  - Parks Department – 25%
- FYE 2027 Fund Balance projected to be $1,705,055; $751,672 reserved for Park Development

Young Family Athletic Center (YFAC) Fund

- Accounts for the resources used to operate the 122,000 square foot YFAC athletic facility containing two pools and a gymnasium, which began operating in FYE 2024
- 5 full time employees and 25 part time employees
- NRHS operations – physical therapy
- Retail space – operated by outside vendor
- City took over operations of Concessions area in Fall 2025
- FYE 2027 Revenue projections increased by 25%

Seizures and Restitution Fund

- Revenue from Federal and State property seizures is not budgeted or assumed
- Available fund balance of $1.1 million estimated at the end of FYE 2026
- $831,848 in proposed allocations for FYE 2027:
  - $419,848 to replace 5 police vehicles
  - $382,000 for software for records management
  - $30,000 for Pivot Community Intervention Services

Public Transportation Fund

- Accounts for the resources used to operate and maintain Norman's public transportation system
- 8 Full Time Employees
- About 52% of revenues come from 0.125% dedicated sales and use tax, 45% from FTA grants, and the rest from parking fees, misc fees, and other grants
- Projected FYE 2027 revenues exceed projected expenditures by $596,835

Westwood Park Fund

- Accounts for the resources used to operate the Westwood Golf Course, Tennis Center, and Aquatic Center
- 9 Full Time Employees and 1 Part Time Employee
- FYE 2027 revenue projections increased by 4% over FYE 2026 levels
- Projected FYE 2027 revenues exceed projected expenditures by $262,593

Other Special Revenue Funds

- Council on Law Enforcement Education and Training (CLEET)
- Community Development Block Grant (CDBG Budget Process)
- Art in Public Places
- Special Grants Fund
- Park Land and Development Fund

Upcoming Council / Public Budget Meetings

- 4/28/2026 – 1st Public Budget Hearing
- 5/5/2026 – Capital Fund Budgets
- 5/19/2026 – Enterprise Funds Budgets
- 5/26/2026 – 2nd Public Budget Hearing
- 6/3/2026 – Optional Budget Study Session (Amendments?)
- 6/9/2026 – Council Considers Budget for Adoption
- 7/1/2026 – Beginning of Fiscal Year 2026-2027

CITY OF NORMAN

QUESTIONS

Sed ut perspiciatis unde omnis iste natus error sit voluptatem accusantium doloremque laudantium,

405-217-7720

Clint.Mercer@Normanok.gov

NormanOK.gov