



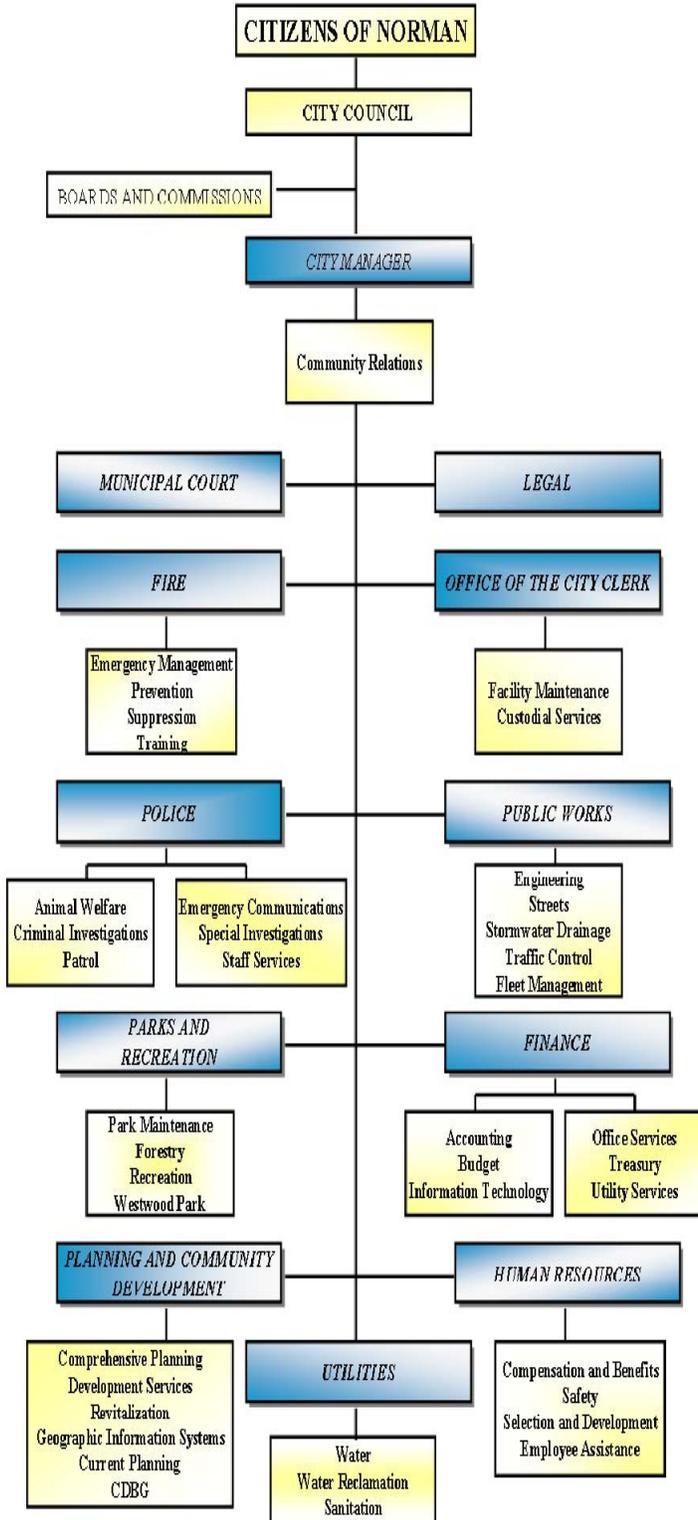
BUDGET-IN-BRIEF

Fiscal Year Ending 2014



THE CITY OF NORMAN, OKLAHOMA

City of Norman Organization Chart



INTRODUCTION

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 NORTH PARK AND DOWNTOWN NORMAN, AND THE SAM NOBLE OKLAHOMA MUSEUM OF NATURAL HISTORY.

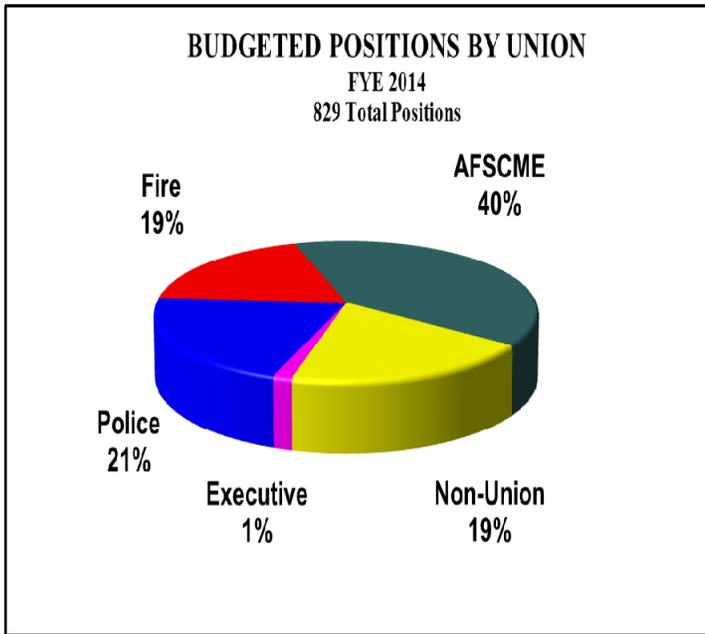


SAM NOBLE OKLAHOMA MUSEUM OF NATURAL HISTORY

WIDELY RECOGNIZED AS THE "CITY OF FESTIVALS", NORMAN IS THE HOST OF SEVERAL ANNUAL FESTIVALS THAT ARE FREE TO THE PUBLIC.



MEDIEVAL FAIR HELD IN THE SPRING



- ◆ THE GRAPH ABOVE ILLUSTRATES THE DISTRIBUTION OF POSITIONS BY BARGAINING UNIT. IN FY 2013-2014, 829 BUDGETED FULL-TIME AND PERMANENT PART-TIME EMPLOYEES ARE PROPOSED FOR THE CITY OF NORMAN.
- ◆ THE AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES CLAIMS 330 POSITIONS.
- ◆ THERE ARE A TOTAL OF 233 POLICE DEPARTMENT PERSONNEL, OF WHICH 171 ARE MEMBERS OF THE FRATERNAL ORDER OF POLICE UNION AND 44 ARE AFSCME MEMBERS.
- ◆ THERE ARE A TOTAL OF 163 FIRE DEPARTMENT PERSONNEL, OF WHICH 157 ARE MEMBERS OF THE INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS UNION.
- ◆ EXECUTIVE EMPLOYEES INCLUDE THE 11 DEPARTMENT HEADS AND THE CITY MANAGER OF THE CITY OF NORMAN.
- ◆ THERE ARE 171 EMPLOYEES WHO ARE NOT MEMBERS OF A UNION.

PARTIAL LIST OF CITY SERVICES

- Police Services
- Emergency and Fire Response
- Municipal Court
- Parks & Recreation Centers
- Street Maintenance
- Water System
- Sewage System
- Flood Control & Stormwater Management
- Animal Welfare
- Code Enforcement
- Solid Waste Collection
- Yard Waste Collection and Composting
- Curbside and Bin Recycling Services



Department	FY14 Positions	FY14 Budget
City Council	*-	\$ 2,248,223
City Manager	4	\$ 694,294
City Clerk	12	\$ 1,338,391
Finance	38	\$ 4,609,435
Fire	163	\$ 20,183,114
Human Resources	7	\$ 808,863
Legal	9	\$ 1,098,075
Municipal Court	12	\$ 1,137,026
Parks & Recreation	62	\$ 6,250,818
Planning & Community Development	36	\$ 4,564,085
Police	233	\$ 25,215,705
Public Works	108	\$ 16,937,587
Utilities - Sanitation	51	\$ 12,627,007
Utilities - Water	51	\$ 20,857,278
Utilities - Water Reclamation & Sewer Line Maintenance	43	\$ 49,062,124
Non-Departmental	0	\$ 57,421,937
Subtotal	829	\$ 225,053,962
(Less) Interfund Transfers ♦	-	\$ (14,416,392)
(Less) Internal Services ♦	-	\$ (7,317,884)
(Less) Cost Allocations ♦	-	\$ (4,689,975)
Grand Total	829	\$ 198,629,711

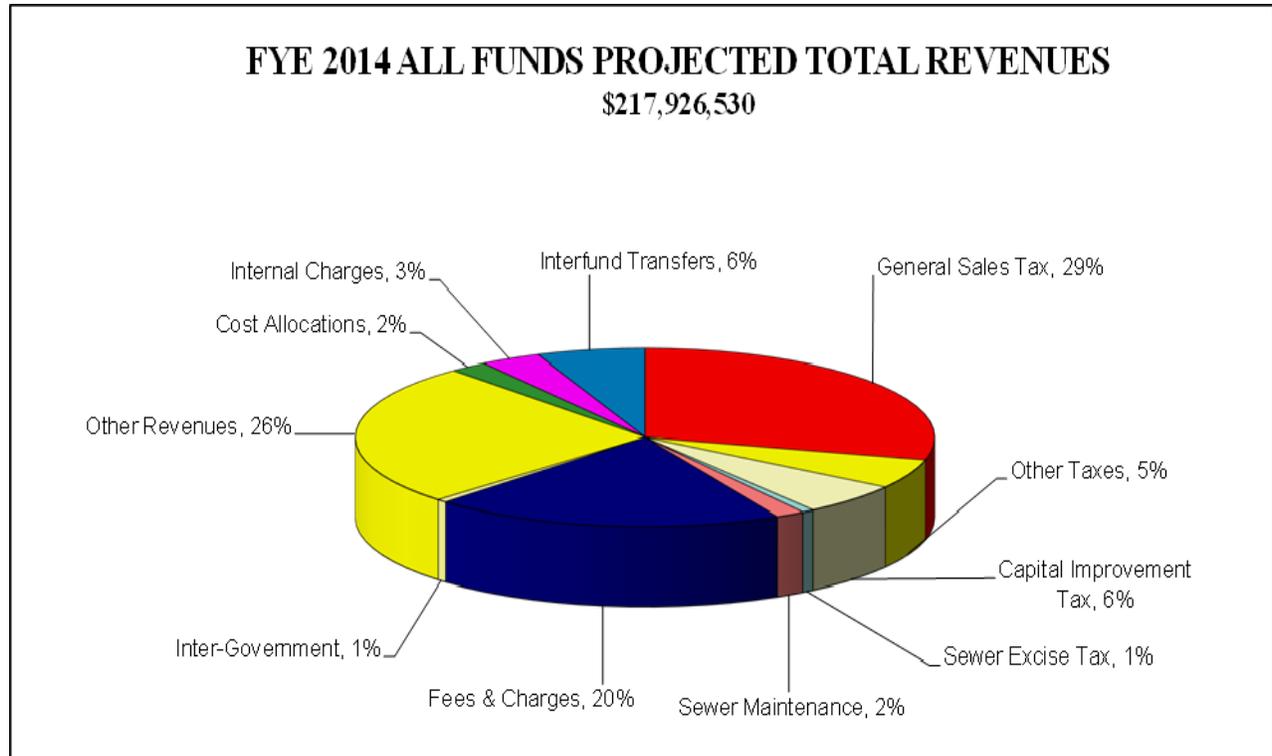
THIS TABLE SHOWS TOTAL BUDGET AND BUDGETED POSITIONS BY DEPARTMENT FOR FISCAL YEAR ENDING 2014. NO POSITIONS ARE BUDGETED IN THE NON-DEPARTMENTAL CATEGORY. ITS BUDGET INCLUDES DEBT SERVICE, CITY-WIDE CAPITAL PROJECTS AND OTHER MISCELLANEOUS COMMISSIONS AND PROGRAMS. THE GRAND TOTAL, OR NET CITY BUDGET, EXCLUDES INTER-FUND TRANSFERS, INTERNAL SERVICES AND COST ALLOCATIONS EQUIPMENT NEEDS.

*City Council Members are not included in the total as they are part-time & elected

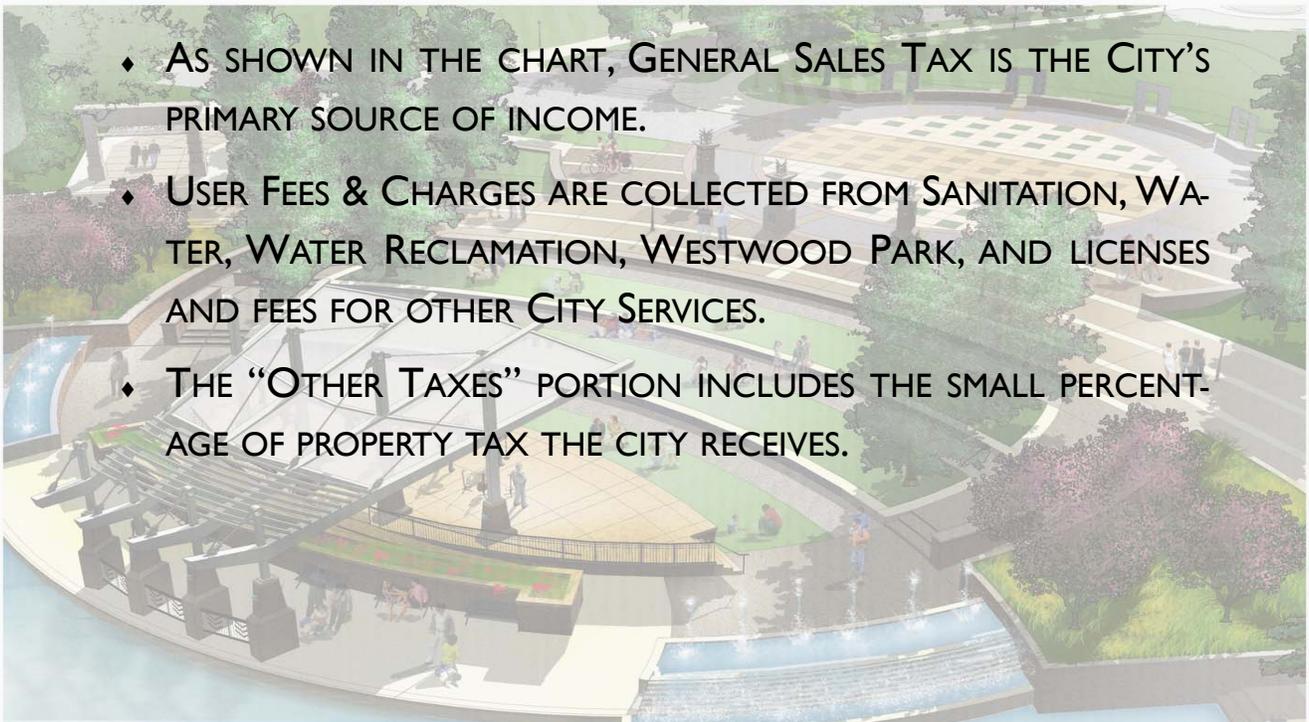
- ♦ INTERFUND TRANSFERS ARE TRANSFERS BETWEEN FUNDS OR DEPARTMENTS FOR SERVICES EXCHANGED. FOR EXAMPLE, THERE IS A TRANSFER OF FUNDS FROM THE CAPITAL IMPROVEMENT FUND TO THE GENERAL FUND TO FINANCE GENERAL FUND CAPITAL EQUIPMENT NEEDS.
- ♦ INTERNAL SERVICE EXPENDITURES ARE PAYMENTS FOR A SERVICE PROVIDED BY ONE DEPARTMENT TO ANOTHER DEPARTMENT. FOR EXAMPLE, THE OFFICE SERVICES DIVISION PROVIDES CENTRALIZED PRINTING AND MAILING SERVICES TO OTHER DEPARTMENTS AND DEPARTMENTAL USERS 'PAY' THE OFFICE SERVICES DIVISION FOR THEIR PRINTING AND POSTAGE NEEDS OUT OF THEIR BUDGETS.
- ♦ COST ALLOCATION CHARGES ARE USED TO DISTRIBUTE THE COSTS OF CENTRALLY PROVIDED SUPPORT SERVICES SUCH AS MANAGEMENT, ACCOUNTING, PURCHASING, PAYROLL AND LEGAL. FOR EXAMPLE, THE COMMERCIAL COLLECTION DIVISION IN THE SANITATION DEPARTMENT PAYS PAYROLL COST ALLOCATION CHARGES TO PAY ITS SHARE OF PAYROLL EXPENSES FOR ITS EMPLOYEES.

PROJECTED TOTAL REVENUES FYE 2014

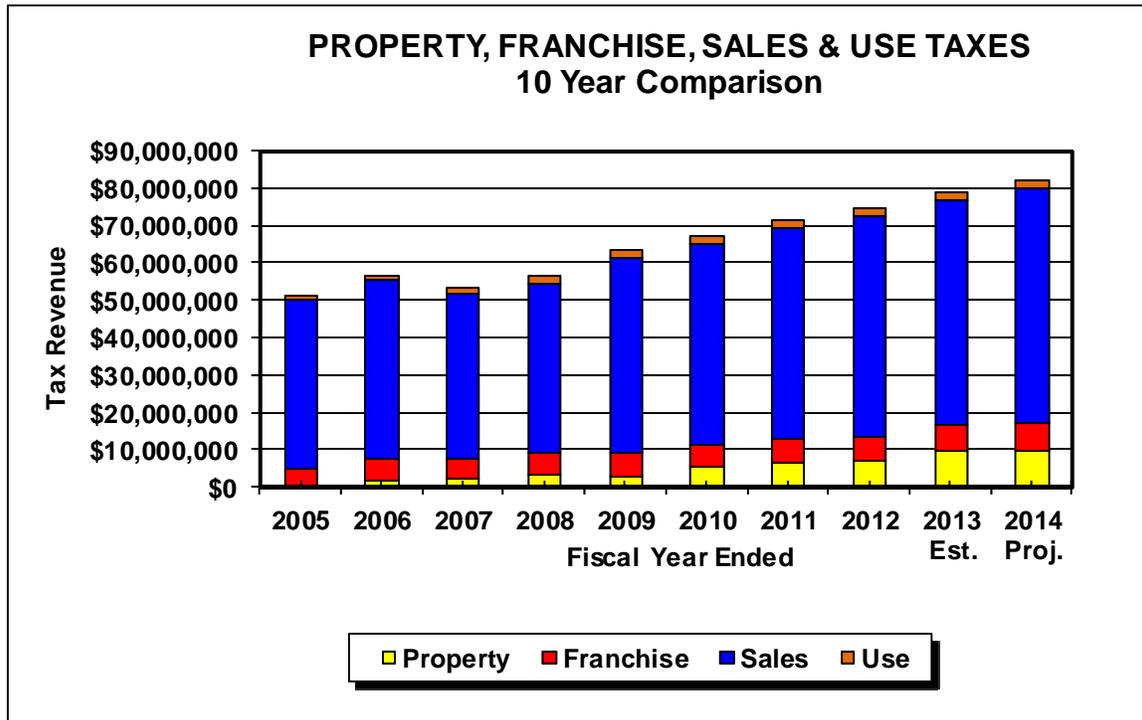
\$217,926,530



- ◆ AS SHOWN IN THE CHART, GENERAL SALES TAX IS THE CITY'S PRIMARY SOURCE OF INCOME.
- ◆ USER FEES & CHARGES ARE COLLECTED FROM SANITATION, WATER, WATER RECLAMATION, WESTWOOD PARK, AND LICENSES AND FEES FOR OTHER CITY SERVICES.
- ◆ THE "OTHER TAXES" PORTION INCLUDES THE SMALL PERCENTAGE OF PROPERTY TAX THE CITY RECEIVES.



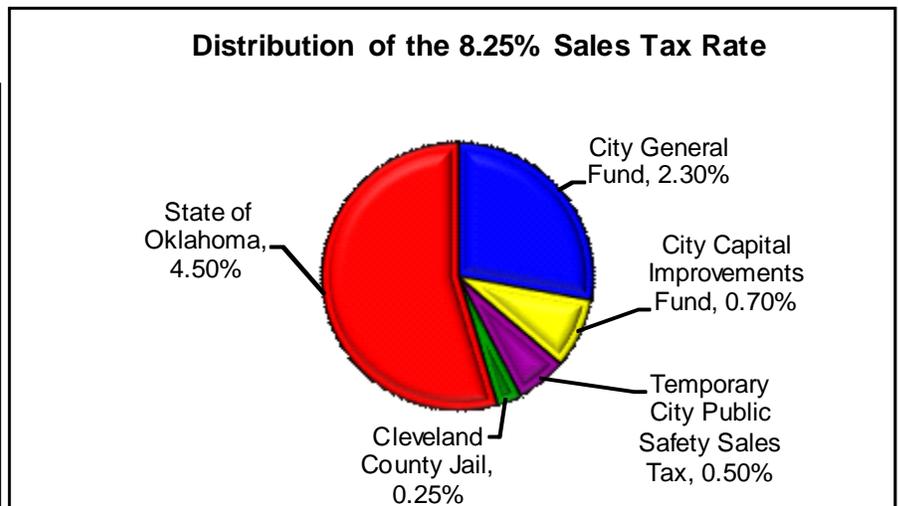
PRIMARY TAX SOURCES SUMMARY



- ◆ FRANCHISE, PROPERTY, SALES, AND USE TAX ARE THE PRIMARY TAX SOURCES AVAILABLE TO THE CITY OF NORMAN.
- ◆ THE PROPERTY TAX IS USED TO SERVICE BONDED DEBT AND COURT JUDGMENTS, WHILE THE SALES AND FRANCHISE TAXES ARE USED FOR GENERAL FUND OPERATIONS AND CAPITAL.
- ◆ THE CHART ON THE BOTTOM RIGHT BREAKS DOWN THE 8.25% SALES TAX RATE. 2.30% OF THE SALES TAX GOES TO THE CITY GENERAL FUND

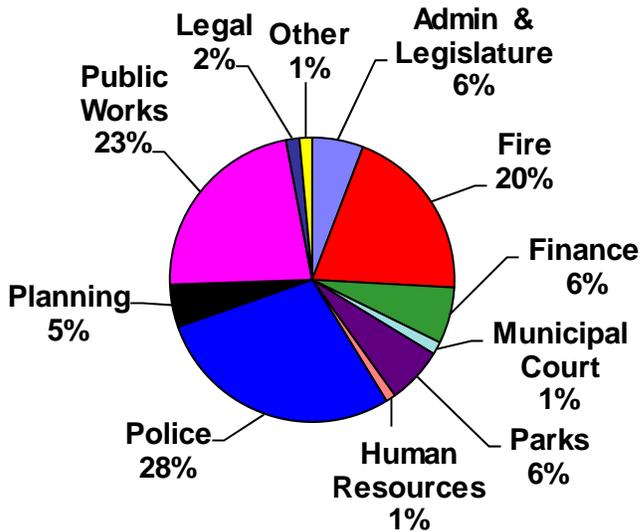
FYE 2014 PROJECTED SALES TAX REVENUES:

OPERATIONS	\$37,767,030
PUBLIC SAFETY	\$ 8,956,112
CAPITAL	\$12,362,720
TAX INCREMENT FINANCE:	3,407,506
Total	\$62,493,368



Expenditures Summary

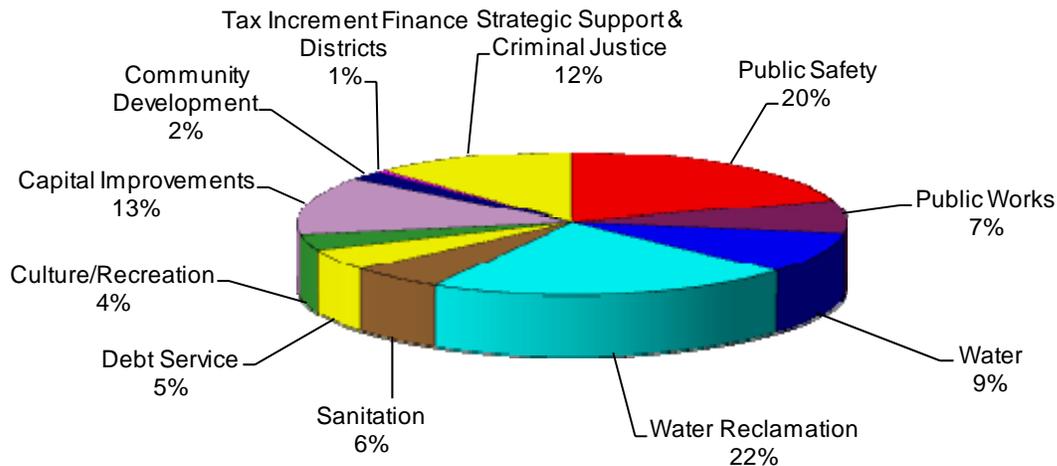
**GENERAL FUND EXPENDITURES BY DEPARTMENT
FYE 2014**



THE CITY OF NORMAN IS CONTINUING TO GROW AND DEVELOP INTO ONE OF OKLAHOMA'S FINEST CITIES. THE CHART (LEFT) REPRESENTS EXPENDITURES FROM THE GENERAL FUND. THE LARGEST DEPARTMENTAL EXPENDITURE IS THE POLICE DEPARTMENT TOTALING \$20,427,486 OR 28% OF TOTAL GENERAL FUND EXPENDITURES. PUBLIC SAFETY AND PUBLIC WORKS COMBINED ACCOUNT FOR 71% OF GENERAL FUND EXPENDITURES.

BELOW ARE THE PROJECTED EXPENDITURES FOR FYE 2014 TOTALING \$225,053,779. THE LARGEST PORTION IS WATER RECLAMATION AT 22% OR \$49,062,124. PUBLIC SAFETY IS THE NEXT LARGEST PORTION AT 20% OR \$45,560,752. THE CITY OF NORMAN IS KNOWN FOR BEING A SAFE COMMUNITY AND THE CITIZENS PLACE A HIGH IMPORTANCE ON PUBLIC SAFETY.

**FYE 2014 ALL FUNDS PROJECTED TOTAL EXPENDITURES
\$225,053,962**



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Municipal Accountant III

CITY COUNCIL

Mayor: Cindy Rosenthal

Ward 1 Roger Gallagher

Ward 2 Tom Kovach

Ward 3 Robert Castleberry

Ward 4 Greg Jungman

Ward 5 Dave Spaulding

Ward 6 Jim Griffith

Ward 7 Linda Lockett

Ward 8 Chad Williams

This document was prepared by the City of Norman, Finance Department and printed by City of Norman, Office Services Division.

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Special Thanks to Connor Cox—Finance Intern

