

CITY OF NORMAN, OKLAHOMA

FINANCE COMMITTEE AGENDA

Study Session Room
201 West Gray

Thursday, November 12, 2015

5:00 P.M.

1. PRESENTATION BY BKD, LLC, ON THE FYE 2015 AUDIT AND COMPREHENSIVE ANNUAL FINANCIAL REPORT.
2. DISCUSSION AND PRESENTATION BY DR. AIMEE FRANKLIN, DIRECTOR OF PROGRAMMING IN PUBLIC ADMINISTRATION FOR THE UNIVERSITY OF OKLAHOMA, REGARDING ZERO BASED BUDGETING.
3. SUBMISSION OF THE REVENUE/EXPENDITURE REPORTS FOR OCTOBER 2015.
4. SUBMISSION OF THE REPORT ON OPEN POSITIONS.
5. MISCELLANEOUS DISCUSSION.

ITEM 1

ERP SYSTEM UPGRADE

Purpose and Need Statement:

Upgrading the City of Norman Enterprise Resource Planning (ERP) System

ERP Defined – the Enterprise Resource Planning system is a set of software applications that organize, define and standardize the business processes necessary to effectively plan and control an organization. This software is a computer model of a municipal governments operation – embodying the processes, information flow, procedures, and relationships between the various functions and activities that are carried out on a daily basis.

ERP systems are responsible for the management and storage of data including but not limited to:

1. Finance
 - a. Budgeting
 - b. Accounts Payable
 - c. Accounts Receivable
 - d. Assets
 - e. Inventory
 - f. Purchasing
2. Human Resource Management
 - a. Payroll
 - b. Personnel
3. Community development
 - a. Permits
 - b. Code Enforcement
 - c. Land/Parcel Management
4. Courts
5. Utility Billing
6. Citizen Relationship Management.

Major Vendors of ERP Systems

Tier 1 – Large Enterprise – These Solutions providers are implemented in large municipal governments like the Cities of New York, and Chicago.

- **SAP** – Municipal Government Solutions
- **CGI** - AMS
- **Oracle** – PeopleSoft / JD Edwards – City of OKC uses PeopleSoft

Tier 2 – Mid Sized Businesses – These solutions are used in smaller and mid-sized municipalities and would probably fit Norman well.

- **Tyler Technologies** – Recently purchased New World and Brazos (City of Norman uses New World for CAD, and Brazos for ticketing).
- **SunGard** – The SunGard OneSolution is SunGard’s modern ERP System. SunGard was purchased for \$9.1 billion by a large but relatively unknown provider of banking, payment and outsourcing solutions called Fidelity National Information Services.
- **Infor** – The Infor Lawson product is a Modern ERP solution combining financial management, human capital management, procurement, and analytics.

Why do we need a change in our ERP System?

The city’s current ERP system referred to as SunGard (aka. The iSeries, AS400, or HTE system) was purchased in 1996 and nearly 20 years old. The IBM hardware that processes and stores the data kept in the ERP system was purchased in 2005 (over 10 years old) and difficult to service/maintain. Maintenance costs are increasing on an annual basis as the system ages and becomes technically obsolete. The current maintenance contract for the SunGard hardware will expire in 2016 and professional services will not be available to aide if the system were to fail. The IT Department is looking at options for extending maintenance until the system can be replaced. However, this will be a costly investment to maintain a system that is outdated.

Along with the age of hardware and technology, many of the processes developed around using the SunGard systems are old and outdated. The majority of the businesses processes driven by the current ERP system are cumbersome and lengthy. Often times these processes are hampered with extra steps or inefficient communication that slow down daily work flow. These inefficiencies are a reflection of the limitations of an older system. Upgrading the city’s ERP system will involve process improvements and the implementation of updated business procedures to improve the way day-to-day business occurs.

As municipalities have moved forward in time, the need for systems that can easily integrate with the internet, wireless technology, and cloud based services has increased. Today’s customers rely heavily on the ability to make payments for various city services via the internet and wireless systems (smartphones, tablets, etc.). The ability to easily integrate these functions with a modern ERP system is invaluable to the business process as technology has changed over time.

Purpose:

One of the main benefits of implementing a modern ERP system is that vendors and businesses have spent a large amount of time on research and development, functionality improvements, and process enhancements that enable customers to gain from lessons learned and advanced technologies. The purpose of this project will be to add value and gain benefit by upgrading our technology and improving our processes - utilizing the best practices and lessons learned during the development of modern ERP systems. With an ERP upgrade the city's business operations will be examined, and improved. Many of the City of Norman's various departmental operations are currently using disparate systems that do not integrate with each other. This hampers the flow of data and thus the business process. A modern ERP system, when successfully implemented, should combine systems from various disciplines and allow for data and reporting tools that are relevant and customizable to each department's specific needs.

Need:

Why do we need a modern ERP solution?

- Process improvements - Technology has changed and businesses practices along with it. The city is hampered by the limited capabilities of the current system. A modern ERP solution will help to improve processes and enhance capabilities.
- Costs for maintaining an older system are increasing on an annual basis.
- The ability to find qualified individuals who work on older systems is fading.
- Hardware is becoming increasingly difficult to find and procurement can be costly for an older system.
- Risk of hardware failure is increasing with older equipment.
- Ease of transfer and access to data – A modern ERP solution will combine functions from various departments within the municipality so that data and reports are on the same platform and thus easily transferred between entities.
- Explore the ability to tie various services to GIS mapping. This can be a useful tool for both citizens and city staff to visualize locations of current work, work orders, and site development.

Goals and Objectives:

- Improve business processes along with implementing a modern ERP system.
- Eliminate poor planning, poor project management, and lack of commitment to process improvements. These efforts will reduce the possibility that the new ERP system functions as poorly as the old one and should raise the overall satisfaction of the ERP users.

- Combine disparate systems in to the ERP solution where relevant. This should allow data to flow easily and create useful reporting tools that improve the overall business process.
- Increase communication and data sharing across various departments.
- Reduce waste by automating currently manual processes and digitizing forms, and records.

Timing and Process:

The complete project from selecting a consultant to implementation of a solution with the vendor of choice will take approximately 3 to 4 years. Each step in the table below describes in brief the highest level activity.

Process	Timing
Selection of a well-qualified consultant to lead the City Team through an assessment of our current system, vender RFP, and Implementation of the selected system.	6 – 8 weeks
Project planning, Stakeholder Interviews, and Needs Assessment conducted by consultant group	6 – 8 weeks
Requirements Definition, RFP Development and Initial Evaluation	2 – 3 Months
Scripted Demonstrations	2 – 3 Months
Contraction Negotiation and Pre-Implementation Planning. Selection and Implementation	36 – 48 Months

ITEM 2

REVENUE/EXPENDITURE REPORTS

**SUMMARY OF MAJOR GENERAL FUND REVENUE SOURCES
VS. BUDGET, FYE 2016 - AS OF NOVEMBER 30, 2015**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Sales Tax	39,667,500	16,216,471	3,278,685	16,856,815	3.95%	15,918,568	5.89%
Use Tax	2,472,000	1,018,758	214,923	1,042,008	2.28%	912,051	14.25%
Franchise Taxes/Fees	7,878,562	3,268,744	732,163	3,330,274	1.88%	3,320,977	0.28%
Licenses and Permits	1,483,185	449,426	91,496	545,288	21.33%	484,171	12.62%
Shared (Other) Taxes	2,334,549	972,729	387,683	1,137,132	16.90%	921,923	23.34%
Fines and Forfeitures	2,678,000	1,115,833	164,357	961,084	-13.87%	1,196,396	-19.67%
Investment/Interest Income	25,000	10,417	1,600	9,691	-6.96%	8,411	15.21%
TOTAL: General Fund (Major)	56,538,796	23,052,378	4,870,907	23,882,292	3.60%	22,762,498	4.92%

**SUMMARY OF MAJOR CAPITAL PROJECT FUND REVENUE SOURCES
VS. BUDGET, FYE 2016 - AS OF NOVEMBER 30, 2015**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Sales Tax	12,385,500	5,063,316	997,861	5,130,335	1.32%	5,434,569	-5.60%
Investment/Interest Income	150,000	62,500	15,057	76,981	23.17%	46,231	66.51%
TOTAL: Capital Fund (Major)	12,535,500	5,125,816	1,012,917	5,207,316	1.59%	5,480,800	-4.99%

**SUMMARY OF MAJOR ROOM TAX FUND REVENUE SOURCES
VS. BUDGET, FYE 2016 - AS OF NOVEMBER 30, 2015**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Hotel/Motel Room Tax	1,828,250	761,771	180,141	844,981	10.92%	789,403	7.04%
Investment/Interest Income	1,500	625	381	1,465	134.38%	853	71.70%
TOTAL: Room Tax Fund	1,829,750	762,396	180,522	846,446	11.02%	790,256	7.11%

**SUMMARY OF MAJOR UNP TIF FUND REVENUE SOURCES
VS. BUDGET, FYE 2016 - AS OF NOVEMBER 30, 2015**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Sales Tax	3,641,133	1,488,532	410,326	2,044,204	37.33%	1,937,875	5.49%
Investment/Interest Income	17,500	7,292	465	2,627	-63.98%	12,424	-78.86%
TOTAL: UNP TIF Fund (Major)	3,658,633	1,495,823	410,790	2,046,830	36.84%	1,950,299	4.95%

**SUMMARY OF MAJOR WESTWOOD FUND REVENUE SOURCES
VS. BUDGET, FYE 2016 - AS OF NOVEMBER 30, 2015**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Golf Green	655,184	303,737	24,948	246,535	-18.83%	245,176	0.55%
Golf Driving Range	114,725	49,116	3,633	49,257	0.29%	47,142	4.49%
Golf Carts	318,201	156,013	14,009	142,437	-8.70%	143,528	-0.76%
Swimming Pool	95,000	43,040	-	55,577	29.13%	37,693	47.45%
TOTAL: Westwood Fund (Major)	1,183,110	551,905	42,590	493,807	-10.53%	473,539	4.28%

**SUMMARY OF MAJOR WATER FUND REVENUE SOURCES
VS. BUDGET, FYE 2016 - AS OF NOVEMBER 30, 2015**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
User Fees-Residential	12,378,707	6,461,314	1,176,467	7,274,721	12.59%	4,829,923	50.62%
User Fees-Commercial	1,699,489	708,120	183,392	1,121,602	58.39%	643,306	74.35%
User Fees-Industrial	234,342	97,643	25,000	151,516	55.17%	83,674	81.08%
User Fees-Institutional	553,507	230,628	96,050	349,144	51.39%	222,546	56.89%
Connection Fees	900,000	375,000	34,113	163,344	-56.44%	219,630	-25.63%
Capital Improvement Charges	1,313,000	547,083	111,304	592,130	8.23%	610,480	-3.01%

Investment/Interest Income	120,000	50,000	16,255	67,975	35.95%	36,500	86.23%
TOTAL: Water Fund (Major)	17,199,045	8,469,788	1,642,582	9,720,431	14.77%	6,646,058	46.26%

**SUMMARY OF MAJOR WATER RECLAMATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2016 - AS OF NOVEMBER 30, 2015**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
User Fees-Residential	7,266,368	3,027,653	686,385	3,401,780	12.36%	3,376,160	0.76%
User Fees-Commercial	1,377,582	573,993	99,049	600,012	4.53%	605,399	-0.89%
User Fees-Industrial	150,657	62,774	12,261	73,169	16.56%	72,472	0.96%
User Fees-Institutional	1,001,131	417,138	118,427	540,550	29.59%	482,215	12.10%
Capital Improvement Charges	688,407	286,836	64,086	354,194	23.48%	331,484	6.85%
Investment/Interest Income	50,000	20,833	(614)	14,844	-28.75%	21,218	-30.04%
TOTAL: Water Reclamation Fund (Major)	10,534,145	4,389,227	979,595	4,984,551	13.56%	4,888,948	1.96%

**SUMMARY OF MAJOR SEWER MAINTENANCE FUND REVENUE SOURCES
VS. BUDGET, FYE 2016 - AS OF NOVEMBER 30, 2015**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Sewer Maintenance Fee	2,884,843	1,193,047	243,918	1,220,261	2.28%	1,202,578	1.47%
TOTAL: Sewer Maintenance Fund (Major)	2,884,843	1,193,047	243,918	1,220,261	2.28%	1,202,578	1.47%

**SUMMARY OF MAJOR NEW DEVELOPMENT EXCISE FUND REVENUE SOURCES
VS. BUDGET, FYE 2016 - AS OF NOVEMBER 30, 2015**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
WW Excise Tax (Residential)	1,300,000	509,220	69,890	446,975	-12.22%	758,526	-41.07%

WW Excise Tax (Commercial)	400,000	166,667	21,717	111,088	-33.35%	66,140	67.96%
TOTAL: New Development Excise Fund (Major)	1,700,000	675,887	91,607	558,063	-17.43%	824,666	-32.33%

**SUMMARY OF MAJOR SANITATION FUND REVENUE SOURCES
VS. BUDGET, FYE 2016 - AS OF NOVEMBER 30, 2015**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
User Fees-Residential	6,733,104	2,805,460	622,500	3,119,328	11.19%	3,064,988	1.77%
User Fees-Commercial	2,984,603	1,243,585	266,704	1,396,921	12.33%	1,397,462	-0.04%
User Fees-Industrial	135,265	56,360	11,376	59,353	5.31%	65,602	-9.53%
User Fees-Institutional	384,629	160,262	43,319	172,442	7.60%	146,906	17.38%
User Fees-Transfer Station	480,000	200,000	45,710	280,571	40.29%	218,300	28.53%
User Fees - Recycling	1,055,388	439,745	93,150	468,037	6.43%	461,716	1.37%
Recycled Material Sales	210,202	87,584	20,105	74,080	-15.42%	69,181	7.08%
Investment/Interest Income	30,000	12,500	5,993	26,099	108.79%	15,387	69.62%
TOTAL: Sanitation Fund (Major)	12,013,191	5,005,496	1,108,858	5,596,831	11.81%	5,439,542	2.89%

**SUMMARY OF MAJOR FUND EXPENDITURES VS. BUDGET
VS. BUDGET, FYE 2016 - AS OF NOVEMBER 30, 2015**

FUND	TOTAL BUDGET	PROJECTED TO DATE *	Current Month Expended	EXPENDED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
General Fund	79,559,365	33,149,735	8,577,087	33,745,527	1.80%	29,137,300	15.82%
Capital Fund	71,755,259	29,898,025	5,654,900	11,320,187	-62.14%	11,541,104	-1.91%
Westwood Fund	1,533,484	638,952	116,961	555,057	-13.13%	547,165	1.44%
Water Fund	42,979,623	17,908,176	1,645,727	8,590,254	-52.03%	7,171,100	19.79%
Water Reclamation Fund	37,849,029	15,770,429	2,906,384	9,257,401	-41.30%	3,472,629	166.58%
Sewer Maintenance Fund	7,784,554	3,243,564	440,246	2,497,887	-22.99%	48,577	5042.07%
New Development Fund	18,631,374	7,763,073	458,224	2,838,648	-63.43%	1,701,895	66.79%
Sanitation Fund	15,488,443	6,453,518	1,332,174	4,806,476	-25.52%	4,943,018	-2.76%

**WATER RECLAMATION FUND:
As of November 30, 2015**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 5 Months	Unencumb Balance
Beginning Fund Balance	\$ 6,186,250	\$ 2,960,915	\$ 2,960,915	
REVENUES:				
Revenue	12,380,479	12,380,479	5,151,342	
Transfers In	-	-	-	
Total Revenue	<u>12,380,479</u>	<u>12,380,479</u>	<u>5,151,342</u>	
EXPENDITURES:				
Salary / Benefits	3,132,520	3,132,520	1,429,582	1,702,938
Supplies / Materials	502,673	498,827	92,276	387,109
Services / Maintenance	1,445,847	1,559,102	474,627	875,048
Internal Services	382,977	382,977	153,484	229,493
Cost Allocation	1,777,809	1,777,809	636,723	1,141,086
Capital Equipment	1,026,932	1,079,839	288,923	540,783
Capital Projects	1,314,000	23,874,374	4,640,671	3,529,363
Debt Service	5,018,633	5,018,633	46,015	4,972,618
Audit Adjustments	-	-	-	-
Transfers Out	524,948	524,948	1,495,098	(970,150)
Employee Turnover Savings	(46,988)	(46,988)		
Total Expenditures	<u>15,079,351</u>	<u>37,802,041</u>	<u>9,257,399</u>	<u>12,408,288</u>
Net Difference	<u>(2,698,872)</u>	<u>(25,421,562)</u>	<u>(4,106,057)</u>	
Ending Fund Balance	<u>\$ 3,487,378</u>	<u>\$ (22,460,647)</u>	<u>\$ (1,145,142)</u>	

GENERAL FUND:
As of November 30, 2015

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 5 Months	Unencumb Balance
Beginning Fund Balance	3,983,935	5,892,645	\$ 5,494,679	
REVENUES:				
Revenue	69,683,138	69,712,547	28,254,985	
Transfers In	4,981,738	5,111,247	2,198,633	
Total Revenue	<u>74,664,876</u>	<u>74,823,794</u>	<u>30,453,618</u>	
EXPENDITURES:				
Salary / Benefits	52,860,771	52,857,601	24,141,518	28,716,083
Supplies / Materials	6,195,149	6,348,002	1,990,213	4,213,128
Services / Maintenance	10,660,917	11,286,728	4,047,886	5,528,811
Internal Services	3,474,872	3,474,932	1,301,485	2,173,447
Capital Equipment	3,422,735	5,211,911	1,896,368	1,237,807
Debt Service	20,000	133,439	121,306	12,133
Transfers Out	-	246,752	246,752	-
Employee Turnover Savings	(800,000)	(800,000)		
Total Expenditures	<u>75,834,444</u>	<u>78,759,365</u>	<u>33,745,528</u>	<u>41,881,409</u>
Net Difference	<u>(1,169,568)</u>	<u>(3,935,571)</u>	<u>(3,291,910)</u>	
Ending Fund Balance	<u>\$ 2,814,367</u>	<u>\$ 1,957,074</u>	<u>\$ 2,202,769</u>	

RAINY DAY FUND:
As of November 30, 2015

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 5 Months	Unencumb Balance
Beginning Fund Balance	\$ 3,188,735	\$ 3,191,393	\$ 3,188,734	
REVENUES:				
Revenue	15,000	15,000	10,135	
Transfers In	-	-	-	
Total Revenue	<u>15,000</u>	<u>15,000</u>	<u>10,135</u>	
EXPENDITURES:				
Transfers Out	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Difference	<u>15,000</u>	<u>15,000</u>	<u>10,135</u>	
Ending Fund Balance	<u>\$ 3,203,735</u>	<u>\$ 3,206,393</u>	<u>\$ 3,198,869</u>	
Rainy Day Target - 4.5%			3,194,634	

PUBLIC SAFETY SALES TAX FUND:

As of November 30, 2015

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 5 Months	Unencumb Balance
Beginning Fund Balance	\$ 28,027,261	\$ 30,251,154	\$ 30,203,891	
REVENUES:				
Revenue	9,917,500	9,917,500	4,202,764	
Transfers In	-	-	-	
Total Revenue	<u>9,917,500</u>	<u>9,917,500</u>	<u>4,202,764</u>	
EXPENDITURES:				
Salary / Benefits	7,247,573	7,247,573	3,372,915	3,874,658
Supplies / Materials	381,144	399,759	81,487	279,337
Services / Maintenance	273,993	354,426	100,154	177,484
Internal Services	145,780	145,780	54,689	91,091
Capital Equipment	257,112	3,405,158	1,462,266	110,661
Capital Project	1,160,747	1,160,747	11,475	1,093,247
Debt Service	497,845	497,845	1,379	496,466
Transfers Out	-	-	-	-
Total Expenditures	<u>9,964,194</u>	<u>13,211,288</u>	<u>5,084,365</u>	<u>6,122,944</u>
Net Difference	<u>(46,694)</u>	<u>(3,293,788)</u>	<u>(881,601)</u>	
Ending Fund Balance	<u>\$ 27,980,567</u>	<u>\$ 26,957,366</u>	<u>\$ 29,322,290</u>	

ROOM TAX FUND:
As of November 30, 2015

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual 5 Months	Unencumb Balance
Beginning Fund Balance	\$ 236,847	\$ 353,118	\$ 468,211	
REVENUES:				
Revenue	1,829,750	1,829,750	846,446	
Transfers In	-	-	-	
Total Revenue	<u>1,829,750</u>	<u>1,829,750</u>	<u>846,446</u>	
EXPENDITURES:				
Services / Maintenance	1,319,131	1,336,666	659,566	10,000
Internal Services	91,488	91,488	33,297	58,191
Capital Projects	212,500	396,734	5,746	390,988
Transfers Out	203,754	203,754	84,900	118,854
Total Expenditures	<u>1,826,873</u>	<u>2,028,642</u>	<u>783,509</u>	<u>578,033</u>
Net Difference	<u>2,877</u>	<u>(198,892)</u>	<u>62,937</u>	
Ending Fund Balance	<u>\$ 239,724</u>	<u>\$ 154,226</u>	<u>\$ 531,148</u>	

WESTWOOD FUND:
As of November 30, 2015

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 5 Months	Unencumb Balance
Beginning Fund Balance	\$ 29,768	\$ -	\$ -	
REVENUES:				
Revenue	1,282,949	1,282,949	532,983	
Transfers In	340,754	340,754	141,985	
Total Revenue	<u>1,623,703</u>	<u>1,623,703</u>	<u>674,968</u>	
EXPENDITURES:				
Salary / Benefits	802,540	802,540	405,917	396,623
Supplies / Materials	126,562	126,885	57,670	67,877
Services / Maintenance	219,837	220,851	76,617	118,943
Internal Services	42,454	42,454	14,436	28,018
Capital Equipment	137,000	137,000	-	72,162
Capital Projects	-	-	-	-
Debt Service	203,754	203,754	416	203,337
Total Expenditures	<u>1,532,147</u>	<u>1,533,484</u>	<u>555,056</u>	<u>886,960</u>
Net Difference	<u>91,556</u>	<u>90,219</u>	<u>119,912</u>	
Ending Fund Balance	<u>\$ 121,324</u>	<u>\$ 90,219</u>	<u>\$ 119,912</u>	

**WATER FUND:
As of November 30, 2015**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 5 Months	Unencumb Balance
Beginning Fund Balance	\$ 2,007,279	\$ 21,665,124	\$ 21,665,124	
REVENUES:				
Revenue	19,427,390	19,427,390	10,930,840	
Transfers In	-	-	-	
Total Revenue	<u>19,427,390</u>	<u>19,427,390</u>	<u>10,930,840</u>	
EXPENDITURES:				
Salary / Benefits	3,896,750	3,896,750	1,769,921	2,126,829
Supplies / Materials	2,533,633	2,796,493	470,311	2,029,650
Services / Maintenance	3,106,996	3,412,289	960,906	1,119,815
Internal Services	289,708	289,708	113,204	176,504
Cost Allocation	1,792,321	1,792,321	643,739	1,148,582
Capital Equipment	438,311	605,050	288,610	166,997
Capital Projects	3,096,000	26,779,241	3,436,739	19,479,694
Debt Service	2,546,271	2,546,271	547,863	1,998,408
Audit Adjustments	-	-	-	-
Transfers Out	861,500	861,500	358,960	502,540
Employee Turnover Savings	(58,451)	(58,451)		
Total Expenditures	<u>18,503,039</u>	<u>42,921,172</u>	<u>8,590,253</u>	<u>28,749,019</u>
Net Difference	<u>924,351</u>	<u>(23,493,782)</u>	<u>2,340,587</u>	
Ending Fund Balance	<u>\$ 2,931,630</u>	<u>\$ (1,828,658)</u>	<u>\$ 24,005,711</u>	

SEWER MAINTENANCE FUND:
As of November 30, 2015

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 5 Months	Unencumb Balance
Beginning Fund Balance	\$ 540	\$ 31,072	\$ 31,072	
REVENUES:				
Revenue	2,884,843	2,884,843	2,497,887	
Transfers In	-	-	-	
Total Revenue	<u>2,884,843</u>	<u>2,884,843</u>	<u>2,497,887</u>	
EXPENDITURES:				
Salary / Benefits	74,682	74,682	23,868	50,814
Supplies / Materials	2,516	2,516	1,402	1,114
Services / Maintenance	2,025	2,025	908	1,117
Internal Services	-	-	-	-
Cost Allocation	-	-	-	-
Capital Equipment	-	2,071	-	2,071
Capital Projects	2,785,000	7,703,260	2,471,709	4,832,220
Audit Adjustments	-	-	-	-
Employee Turnover Savings	-	-	-	-
Total Expenditures	<u>2,864,223</u>	<u>7,784,554</u>	<u>2,497,887</u>	<u>4,887,336</u>
Net Difference	<u>20,620</u>	<u>(4,899,711)</u>	<u>-</u>	
Ending Fund Balance	<u>\$ 21,160</u>	<u>\$ (4,868,639)</u>	<u>\$ 31,072</u>	

NEW DEVELOPMENT EXCISE FUND:

As of November 30, 2015

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 5 Months	Unencumb Balance
Beginning Fund Balance	\$ 11,723,368	\$ 8,138,024	\$ 8,138,024	
REVENUES:				
Revenue	1,900,000	1,900,000	580,326	
Transfers In	-	-	-	
Total Revenue	<u>1,900,000</u>	<u>1,900,000</u>	<u>580,326</u>	
EXPENDITURES:				
Services / Maintenance	-	16,180	16,180	-
Capital Projects	-	15,937,775	2,743,328	3,104,300
Debt Service	2,677,419	2,677,419	79,140	2,598,279
Audit Adjustments	-	-	-	-
Total Expenditures	<u>2,677,419</u>	<u>18,631,374</u>	<u>2,838,648</u>	<u>5,702,579</u>
Net Difference	<u>(777,419)</u>	<u>(16,731,374)</u>	<u>(2,258,322)</u>	
Ending Fund Balance	<u>\$ 10,945,949</u>	<u>\$ (8,593,350)</u>	<u>\$ 5,879,702</u>	

SANITATION FUND:
As of November 30, 2015

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 5 Months	Unencumb Balance
Beginning Fund Balance	\$ 4,540,931	\$ 9,105,778	\$ 9,105,778	
REVENUES:				
Revenue	12,950,120	12,950,120	6,042,551	
Transfers In	-	-	-	
Total Revenue	<u>12,698,825</u>	<u>12,950,120</u>	<u>6,042,551</u>	
EXPENDITURES:				
Salary / Benefits	3,958,861	3,958,861	1,906,071	2,052,790
Supplies / Materials	1,630,315	1,630,421	388,240	1,240,924
Services / Maintenance	2,995,796	2,996,073	1,054,515	1,941,558
Internal Services	849,008	849,008	274,740	574,268
Cost Allocation	1,362,362	1,362,362	508,454	853,908
Capital Equipment	1,726,605	1,984,681	609,321	156,069
Capital Projects	1,000,000	2,063,989	13,842	2,041,661
Debt Service	643,048	643,048	51,293	591,755
Audit Adjustments	-	-	-	-
Total Expenditures	<u>14,165,995</u>	<u>15,488,443</u>	<u>4,806,476</u>	<u>9,452,933</u>
Net Difference	<u>(1,467,170)</u>	<u>(2,538,323)</u>	<u>1,236,075</u>	
Ending Fund Balance	<u>\$ 3,073,761</u>	<u>\$ 6,567,455</u>	<u>\$ 10,341,853</u>	

CAPITAL FUND:
As of November 30, 2015

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 5 Months	Unencumb Balance
	\$ 11,406,653	\$ 58,262,441	\$ 59,395,691	
REVENUES:				
Revenue	12,547,056	12,547,056	5,216,318	
Transfers In	1,019,975	2,378,677	1,358,702	
Total Revenue	<u>13,567,031</u>	<u>14,925,733</u>	<u>6,575,020</u>	
EXPENDITURES:				
Salary / Benefits	935,065	935,065	444,423	490,642
Supplies / Materials	16,000	16,000	946	15,054
Internal Services	200	200	83	117
Capital Projects	13,750,319	61,467,544	4,735,425	50,042,950
Debt Service	-	-	-	-
Transfers Out	4,752,265	9,336,450	6,139,310	3,197,140
Total Expenditures	<u>19,453,849</u>	<u>71,755,259</u>	<u>11,320,187</u>	<u>53,745,903</u>
Net Difference	<u>(5,886,818)</u>	<u>(56,829,526)</u>	<u>(4,745,167)</u>	
Ending Fund Balance	<u>\$ 5,519,835</u>	<u>\$ 1,432,915</u>	<u>\$ 54,650,524</u>	

NORMAN FORWARD SALES TAX FUND:

As of November 30, 2015

	<u>Original Budget - Annual</u>	<u>Adjusted budget - Annual</u>	<u>YTD Actual - 5 Months</u>	<u>Unencumb Balance</u>
	\$ -	\$ -	\$ -	
REVENUES:				
Revenue	-	-	-	
Transfers In	-	5,582,696	5,582,696	
Total Revenue	<u>-</u>	<u>5,582,696</u>	<u>5,582,696</u>	
EXPENDITURES:				
Salary / Benefits	-	-	-	-
Supplies / Materials	-	-	-	-
Internal Services	-	-	-	-
Capital Projects	-	5,582,696	22,000	5,560,696
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	<u>-</u>	<u>5,582,696</u>	<u>22,000</u>	<u>5,560,696</u>
Net Difference	<u>-</u>	<u>-</u>	<u>5,560,696</u>	
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,560,696</u>	

Appropriations from Fund Balance FY16

Fund	Amount	Agenda Date	Item No.	Project No.	Description
General Fund					
010-0000-365-1372	2,150.00	7/28/2015	26		donations to purchase emergency lighting & sirens for NPD bicycles
010-0000-365-1372	1,425.00	11/10/2015	10		donations to purchase emergency lighting for NPD bicycles
Emergency Reserve Fund					
010-1001-411-4097	63,131.00	11/24/2015	14	SR0100	design of May 2015 storm permanent repair project-Rock Creek/156th/168th
010-1001-411-4097	66,586.00	11/24/2015	14	SR0101	design of May 2015 storm permanent repair project-Post Oak/108E/120E
010-1001-411-4097	43,996.00	11/24/2015	14	SR0102	design of May 2015 storm permanent repair project-Rock Creek/168th/180th
010-1001-411-4097	52,173.00	11/24/2015	14	SR0103	design of May 2015 storm permanent repair project-Imhoff Channel
010-1001-411-4097	20,866.00	11/24/2015	14	SR0104	design of May 2015 storm permanent repair project-72nd/Tecumseh
Community Development Fund Balance					
021-0000-253-2000	4,337.00	9/22/2015	21		2014 continuum of care grant for homelessness care
Special Grants Fund					
022-0000-331-1312	10,000.00	7/28/2015	50		ACOG traffic data grant for traffic studies
022-0000-334-1326	15,000.00	8/11/2015	19		CLG grant to support local historic programs
022-0000-334-1326	1,000.00	8/11/2015	19		CLG grant to support local historic programs
022-0000-334-1326	1,000.00	8/11/2015	19		CLG grant to support local historic programs
022-0000-331-1333	13,405.00	9/8/2015	26	GP0019	JAG grant for online training for PD
022-0000-331-1333	1,500.00	9/8/2015	26	GP0019	JAG grant for online training for PD
022-0000-253-2000	43,200.00	9/8/2015	22	GP0115	OHSO grant for alcohol & traffic enforcement
022-0000-253-2000	19,000.00	9/8/2015	22	GP0116	OHSO grant for alcohol & traffic enforcement
022-0000-253-2000	16,500.00	9/8/2015	22	GP0116	OHSO grant for alcohol & traffic enforcement
022-0000-331-1330	25,000.00	9/8/2015	21		OHSO DRE grant for 2015-16 to host 2 statewide training classes
022-0000-331-1330	46,000.00	9/8/2015	21		OHSO DRE grant for 2015-16 to host 2 statewide training classes
022-0000-334-1343	3,000.00	11/10/2015	17	GP0025	NFSIA grant for accreditation fees for Norman Police Forensic Lab
Room Tax Fund					
023-0000-253-2000	10,000.00	9/8/2015	24		artist's exchange program with Norman's sister city, Arezzo Italy
Seizures & Restitution Fund					
025-0000-253-2000	19,400.00	7/14/2015	13		purchase Lexipol Policy subscription-web based policy manuals with training component
Risk Management Fund					
043-0000-367-1264	9,964.00	7/14/2015	35		Insurance funds received to pay for damages to traffic signal equipment from accidents
043-0000-367-1264	1,357.00	7/14/2015	35		Insurance funds received to pay for damages to traffic signal equipment from accidents
043-0000-253-2000	341,000.00	9/22/2015	26		hail damage repair to city vehicles for May'15 storm
043-0000-367-1264	4,749.00	11/10/2015	19		Insurance funds received to pay for damages to police vehicles
Capital Fund Balance					
050-0000-253-2000	20,658.00	9/22/2015	24		refund from Duncan Technologies for failed parking meter system
050-0000-253-2000	1,111,950.00	10/27/2015	40	BP0016	to purchase land N. of Acres & W. of RR tracks for future municipal purposes

050-0000-253-2000	177,813.00	11/10/2015	16	BP0016	to purchase land N. of Acres & W. of RR tracks for future municipal purposes
050-0000-253-2000	607,123.00	11/24/2015	21	BP0017	architectural services for East Norman Library branch
050-0000-253-2000	3,685,810.00	11/24/2015	20	BP0016	architectural services for Central Norman Library

Park Land Fund Balance

052-0000-253-2000	37,560.00	10/27/2015	28	PR0160	Picnic shelter project in Faculty Heights Park
052-0000-253-2000	16,880.00	10/27/2015	28	PR0145	Picnic shelter project in Crestland Park
052-0000-253-2000	16,485.00	10/27/2015	31	PR0161	Walking trails in Lion's Park
052-0000-253-2000	19,051.00	10/27/2015	31	PR0163	Oak Tree South park improvements
052-0000-253-2000	4,859.00	10/27/2015	31	PR0136	Colonial Estates park improvements

University North Park TIF Fund

057-0000-253-2000	41,000.00	11/24/2015	17	UT0012	design of 24th Ave. NW & Radius Way intersection improvements
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Sewer Maintenance Fund

321-9338-432-6101	1,000,000.00	8/25/2015	19	WW0200	Increase sewer maint fund balance
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**General Fund Transfers Over \$50,000 between Expenditure Categories - FYE 16
November 2015**

Department	Division	Losing Account	Account Description	Gaining Account	Account Description	Amount
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NONE TO REPORT *****

ITEM 3

OPEN POSITIONS REPORT

CITY OF NORMAN
Position Vacancy Report
11/30/2015

POSITIONS AUTHORIZED TO FILL			
Position	Department/Division	Status	
Chief Communications Officer	City Manager	Accepting Applications	
Administrative Technician II	City Clerk/Facility Maintenance	Accepting Applications	
Custodian (PPT)	City Clerk/Custodial Services	Accepting Applications	
Engineering Technician	Public Works/Engineering	Accepting Applications	
Laboratory Technician	Utilities/Water Reclamation	Accepting Applications	
Crime Analyst I	Police/Investigations	Conducting Selection Process	
Communications Officer II	Police/Emergency Communication	Conducting Selection Process	
Communications Officer I (2)	Police/Emergency Communication	Conducting Selection Process	
Pet Adoption Coordinator	Police/Animal Welfare	Conducting Selection Process	
Total:10			
POSITIONS CURRENTLY ON HOLD			
Position	Department/Division	Date of Vacancy	Notes
General Fund:			
Assistant City Attorney I	Legal	05/01/12	Pending approval
Police Officer (8)	Police/Patrol	Unfilled from 53rd Academy	Pending next academy
Firefighter (2)	Fire/Suppression	09/14/15	Pending next academy
Total: 11			
Enterprise Fund:			
Total: 0			
POSITIONS RECENTLY FILLED			
Position	Department/Division	Action	
Mechanic I	Public Works/Fleet	DOH 11/16/15	
Parking Service Officer (PPT)	Police/Patrol	DOH 11/30/15	
Administrative Technician III	City Clerk/Administration	Promoted 11/30/15	