

A RESOLUTION OF COUNCIL OF THE CITY OF NORMAN, OKLAHOMA, APPROPRIATING \$340,440 FROM THE PUBLIC SAFETY SALES TAX FUND BALANCE; \$46,871 FROM THE SPECIAL GRANT FUND BALANCE; \$5,807 FROM THE ROOM TAX FUND BALANCE; \$4,361,674 FROM THE WATER RECLAMATION FUND BALANCE; \$18,000 FROM THE CAPITAL FUND BALANCE; \$234,335 FROM THE UNIVERSITY NORTH PARK TAX INCREMENT FINANCE FUND BALANCE; \$149,858 FROM THE DEBT SERVICE FUND BALANCE; AND \$33,212 FROM THE SEWER LINE MAINTENANCE FUND BALANCE TO CLOSE OUT YEAR END ACCOUNTING ENTRIES FOR FYE 2015.

- § 1. WHEREAS, At the end of FYE 2015, several accounts exceeded their budgetary balances and by law the City of Norman cannot overdraw expenditure accounts beyond budgetary balances; and
- § 2. WHEREAS, in the Public Safety Sales Tax Fund, unbudgeted salary and benefit increases resulting from union contract settlements during FYE 2015 and revenue bond issuance costs were not budgeted; and
- § 3. WHEREAS, the FYE 2015 Special Grant Fund, funding needs to reimburse the Capital Fund for up-fronting the expenses for the Federal Shelter Rebate program; and
- § 4. WHEREAS, the FYE 2015 Room Tax Fund Balance is underfunded due to a higher than expected payment for debt service on the outstanding loan for improvements to Westwood Golf Course and additional administration cost allocation charges for higher than budget Room Tax Revenues; and
- § 5. WHEREAS, additional funds need to be appropriated from Fund balance for the FYE 2015 Water Reclamation Fund to complete a transfer to the Sewer Maintenance Fund related to sewer project costs that were budgeted in the Water Reclamation Fund but paid from the Sewer Maintenance Fund; and
- § 6. WHEREAS, the FY 2015 Capital Fund Balance is underfunded due to two capital outlay invoices paid after July 1, 2015, but for FYE 2015 services; and
- § 7. WHEREAS, the FYE 2015 University North Park Tax Increment Finance Fund balance requires additional funds cover debt service payments on behalf of the Norman Economic Development Coalition for their land purchases; and
- § 8. WHEREAS, the FYE 2015 Debt Service Fund has an under-budget amount due to the inter-fund transfer to the Risk Management/Insurance Fund for the payment of workers' compensation and tort judgments against the City of Norman; and
- § 9. WHEREAS, the FYE 2015 Sewer Line Maintenance Fund is underfunded due to an underfunded due to unbudgeted salary and benefit increases resulting from union contract settlements, utility customer write-offs, and capital equipment that has been capitalized and taken out as an expense.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA:

§ 10. That the following appropriations be made for the reasons as stated above.

<u>Account Name</u>	<u>Losing Account</u>	<u>Gaining Account</u>	<u>Amount</u>
Debt Service Issuance Cost	015-0000-253.20-00	015-3050-470.72-03	\$ 226,073
Criminal Invest.- Full-Time Salaries	015-0000-253.20-00	015-6121-421-20-01	\$ 25,312
Fire Supp. – Full-Time Salaries	015-0000-253-20-00	015-6543-422.20-01	\$ 89,055
Capital Proj.-Interfund Transfer	022-0000-253-20-00	022-3094-491.80-50	\$ 46,871
Westwood-Interfund Transfer	023-0000-253-20-00	023-3042-451.80-29	\$ 1,250
Mgt Cost Allocation Charges	023-0000-253-20-00	023-3040-415.49-01	\$ 4,557
Sewer Fund-Interfund Transfer	032-0000-253.00-00	032-5542-491.80-32	\$4,361,674
Sewer Line Maint-Interfund Transfer	032-5542-491.80-32	321-0000-391.19-32	\$4,361,674
General Fund-Interfund Transfer	050-0000-253.20-00	010-0000-391.19-50	\$ 18,000
Interest-GO Bonds	057-0000-253.20-00	057-3050-470.71-01	\$ 234,335
Interfund Transfers	060-0000-253.20-00	060-3050-491.80-43	\$ 146,904
Revenue Bond Charges	060-0000-253.20-00	060-3050-470.72-02	\$ 2,954
Sewer Line Maint-Full-Time Salaries	321-0000-253.00-00	321-5553-432.20-01	\$ 388
Bad Debt Expense	321-0000-253.00-00	321-3099-415.90-05	\$ 32,824

PASSED AND ADOPTED this 24th day of November, 2015.

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Mayor

ATTEST:

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City Clerk

A RESOLUTION OF THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA, APPROPRIATING \$1,003.00 FROM THE ROOM TAX FUND BALANCE, \$62,713.00 FROM THE DEBT SERVICE FUND BALANCE, \$113,362.00 FROM THE HALL PARK FUND BALANCE, AND \$56,953.00 FROM THE TRUST FUND DEBT SERVICE FUND BALANCE TO CLEAR NEGATIVE FYE 2005 EXPENDITURE BALANCES.

- § 1. WHEREAS, at the end of FYE 2005 fiscal year several accounts exceeded their budgetary balances and by law the City cannot overdraw expenditure accounts beyond budgetary balances; and
- § 2. WHEREAS, monies have been received in the subsequent Funds to cover the expenses and it is necessary to appropriate those revenues to expenditure accounts; and
- § 3. WHEREAS, the FYE 2005 Room Tax Fund cost allocations were budgeted based upon three percent room tax collections and room tax collections have exceeded the expected amounts; therefore, cost allocation charges are higher than budgeted; and
- § 4. WHEREAS, the FYE 2005 General Long Term Debt Fund was not updated for debt service transfers to the General Fund for estimated on the job injury claims; and
- § 5. WHEREAS, funds were not budgeted in the FYE 2005 Hall Park Debt Service Fund for estimated special assessment debt service payments; and
- § 6. WHEREAS, during FYE 2005 the Marlatt Special Assessment District debt was paid off due to early collection of special assessments from Marlatt property owners and a refund of excess Marlatt funds were made to current property owners neither of which were anticipated for FYE 2005.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA:

- § 7. That the following appropriation be made for reasons as stated above:

Account Name	Losing Account	Gaining Account	Amount
Cost Allocation Charges, Management	023-0000-253.20-00	023-3040-415.49-01	\$ 1,003.00
General Debt Service	060-0000-253.20-00	060-3050-491.80-10	\$ 62,713.00
Hall Park Debt Service	074-0000-253.20-00	074-3090-415.73-01	\$113,362.00
Trust Fund, Marlatt Refunds	077-0000-253.00-00	077-3099-415.90-11	\$ 51,121.00
Debt Service, Special Assessment	077-0000-253.00-00	077-5039-470.73-02	\$ 5,832.00

PASSED AND ADOPTED this 13th of September, 2005.

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Mayor

ATTEST:

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City Clerk