

A RESOLUTION OF COUNCIL OF THE CITY OF NORMAN, OKLAHOMA, APPROPRIATING \$40,152 FROM THE GENERAL FUND BALANCE; \$303,573 FROM THE PUBLIC SAFETY SALES FUND BALANCE; \$100,000 FROM THE SPECIAL REVENUE FUND BALANCE; \$106,904 FROM THE ROOM TAX FUND BALANCE; \$532,028 FROM THE UNIVERSITY NORTH PARK TAX INCREMENT FINANCE FUND BALANCE; \$35,000 FROM THE WESTWOOD PARK FUND BALANCE; \$1,023,649 FROM THE RISK MANAGEMENT FUND BALANCE; AND \$27,340 FROM THE SEWER LINE MAINTENANCE FUND BALANCE TO CLOSE OUT YEAR END ACCOUNTING ENTRIES FOR FYE 2018.

- § 1. WHEREAS, At the end of FYE 2018, several accounts exceeded their budgetary balances and by law the City of Norman cannot overdraw expenditure accounts beyond budgetary balances; and
- § 2. WHEREAS, funds need to be appropriated from the General Fund Balance to Westwood Fund Inter-fund Transfer account to cover higher than expected sales tax expenses associated with the grand opening of the new aquatic center; and
- § 3. WHEREAS, additional funds need to be appropriated from the Public Safety Sales Tax fund due to an unbudgeted salary and benefit increase resulting from unforeseen overtime needs during FYE 2018; and
- § 4. WHEREAS, funding is needed from the Special Revenue Fund to reimburse the Capital Fund for up-fronting the Association of Central Oklahoma grant funds for improvements to the Compressed Natural Gas facility; and
- § 5. WHEREAS, funds from the Room Tax Fund need to be appropriated to the Westwood Fund Inter-fund Transfer account to cover Westwood debt service costs from the 2002 golf course bond that were higher than budgeted and higher than anticipated Management Cost Allocation charges; and
- § 6. WHEREAS, appropriations are needed from the University North Park Tax Increment District (UNP TIF) Fund Balance related to debt service payments made by the Norman Tax Increment Finance Authority on behalf of the Norman Economic Development Coalition (NEDC) for NEDC's land purchases in the University North Park development; to cover expenses for interest payment expenses that were higher than budgeted; to cover the cost of all outside legal expenses incurred for UNP TIF related matters; and to pay for higher than expected Management Cost Allocation Charges; and
- § 7. WHEREAS, funds need to be appropriated from the Risk Management Fund to cover higher than anticipated health claim payments during FYE 2018; and
- § 8. WHEREAS, an appropriation is needed for the Sewer Maintenance Fund because it is underfunded due to audit adjustments, unanticipated overtime needs, and higher than anticipated sublet fleet repair costs in FYE 2018.



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

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

Account Name	Losing Account	Gaining Account	Amount
Inter-fund Transfer to Westwood Fd	010-0000-253.20-00	010-3094-491.80-29	\$ 40,152
Police Patrol-Overtime Salaries	015-0000-253-20-00	015-6122-421.21-10	\$ 226,500
Fire Suppression Overtime	015-0000-253-20-00	015-6543-422.21-10	\$ 77,073
Interfund Transfer to Capital fund	022-0000-253.20-00	022-3094-491-80-50	\$ 100,000
Interfund Transfer to Westwood Fund	023-0000-253.20-00	023-3042-451.80-29	\$ 103,702
Management Cost Allocation Chgs	023-0000-253.20-00	023-3040-415.49-01	\$ 3,112
Golf Course Sales Tax	029-0000-253-20-00	029-7032-451-47-08	\$ 18,627
Swimming Pool Operating Chem.	029-0000-253-20-00	029-7033-451-31-08	\$ 16,373
Health Claim Payments	043-0000-253.20-00	043-3005-415.44-20	\$ 1,023,649
Management Cost Allocation Chgs	057-0000-253.20-00	057-3090-415.49-01	\$ 62,500
Interest – Revenue Bonds	057-0000-253.20-00	057-3050-470.71-02	\$ 166,095
Interfund Transfer to General Fund	057-0000-253.20-00	060-3094-491.80-10	\$ 303,433
Bad Debt Expense	321-0000-253.00-00	321-3099-415.90-05	\$ 20,873
Utility Inspection Overtime	321-0000-253.00-00	321-5553-432.21-10	\$ 3,599
Utility Inspection Sublet Fleet Repair	321-0000-253.00-00	321-5553-432.48-03	\$ 2,868

PASSED AND ADOPTED by the City Council this 25th day of September, 2018.

Mayor

ATTEST:
