

AN ORDINANCE 2014 - 09 - 18 - 0695

**CARRYING FORWARD CERTAIN FUNDS, CLOSING ACCOUNTING RECORDS IN CERTAIN FUNDS; AMENDING PRIOR APPROPRIATIONS; APPROPRIATING FUNDS FOR REQUIREMENTS IN CITY PROJECTS AND DEPARTMENTS; AND APPROPRIATING CERTAIN CAPITAL PROJECT FUNDS.**

\* \* \* \* \*

**WHEREAS**, through Ordinance No. 2013-09-12-0632, passed and approved September 12, 2013 the City Council adopted the annual operating and capital budget for the City of San Antonio for fiscal year 2014 (Fiscal Year 2014); and

**WHEREAS**, through Ordinance No. 2014-09-18- 0690, passed and approved September 18, 2014, the City Council adopted the annual operating and capital budget for the City of San Antonio for fiscal year 2015 (Fiscal Year 2015); and

**WHEREAS**, the Finance Department provided guidance to and workshops for City Departments on the Fiscal Year 2014 year-end close-out procedures, including assistance in understanding and determining which encumbered balances should be carried forward to Fiscal Year 2015 and which should be cancelled; and

**WHEREAS**, it is necessary to carry forward certain appropriations from the current Fiscal Year, close accounting records for certain funds, and make appropriations for certain other funds; and

**WHEREAS**, this Ordinance is part of the City’s annual year-end fiscal close-out process; and

**WHEREAS** the City must comply with Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB); and

**WHEREAS**, the actions authorized by this Ordinance do not increase budgeted expenditures within the Fiscal Year 2015 Budget, and are necessary to ensure execution of Fiscal Year 2014 commitments; **NOW THEREFORE:**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO:**

**SECTION 1. Carry Forward Prior Years’ Encumbrances.** That the Fiscal Year 2015 Budget (adopted by Ordinance 2014-09-18-0690, dated September 18, 2014) for all funds is hereby increased by the amount of Fiscal Year 2014 outstanding encumbrances and commitments including purchase orders, shopping carts, and earmarks. If, at a later date, any Fiscal Year 2014 outstanding encumbrances and commitments carried forward into Fiscal Year 2015 are deemed to be unnecessary, then said encumbrances and commitments are hereby authorized to be canceled and any corresponding appropriations reduced and returned to fund balance.

**SECTION 2. Carry Forward Prior Year Appropriations.** That the Fiscal Year 2015 Budget is hereby amended by the Fiscal Year 2014 ending balance amounts listed in Attachment I in the designated accounts, which are hereby appropriated from the unappropriated fund balance of designated funds. The Chief Financial Officer, or his designee, is hereby directed to carry forward the actual available ending balance for FY 2014 of the amounts listed in Attachment I. The actual available ending balance may be lower or higher than the amounts listed in Attachment I.

**SECTION 3. Close Out Trust & Agency Funds Projects.** That any completed projects in Trust and Agency funds identified through the year-end close-out process are hereby authorized to be closed, and any remaining funds are authorized to be appropriated for transfer, if allowable under GAAP, to the appropriate fund(s), including, but not limited to, the General Fund.

**SECTION 4. Close Out Capital Projects & Grant Projects.** That upon completion of each capital project and grant project identified through the year-end close-out process such capital projects and grant projects are hereby authorized to be closed after the project has been reconciled. Any remaining unencumbered balances or unspent appropriated balances of those projects are hereby authorized to be released in the originating fund.

**SECTION 5. Close Out Restricted Funds.** That upon completion of reconciliation of restricted funds as part of the Fiscal Year 2014 close-out process, remaining positive balances are authorized to be used to offset negative balances, unless such use is inconsistent with other legal or accounting requirements. Any remaining cash balances are authorized to be transferred to the General Fund, unless such transfer is inconsistent with other legal or accounting requirements.

**SECTION 6. GASB Statements Implementation.** That the Chief Financial Officer, or his designee, is hereby authorized to take the necessary actions to implement each GASB Statement that is effective and applicable for Fiscal Year 2014.

**SECTION 7. Budget Ordinance Adjustments.** That the Fiscal Year 2014 Budget is hereby amended to conform with re-estimates included in the Fiscal Year 2015 Budget. Budget adjustments are authorized between funds to reflect actual debt payments and other transfers originally authorized in the Fiscal Year 2014 Budget and as re-estimated in the proposed Fiscal Year 2015 Budget.

Budget adjustments are authorized to aviation capital projects 33-00034 in the amount of \$24,100.00 from fund 51016000; project 33-00146 in the amount of \$1,395.00 from fund 51-013000; and project 33-00196 in the amount of \$51,419.57 from fund 51-013000.

An appropriation increase is authorized to the Right-of-way fund 29-052000 in the amount not to exceed \$44,764 from the Right-of-Way fund balance to reflect estimated total expenditures in said fund.

**SECTION 8. Children's Museum Contract Amendment.** The City Manager, or her designee, is authorized to execute an amendment to the Fiscal Year 2014 contract with the Children's


Museum to increase the contract amount from \$70,000 to \$140,000, consistent with the appropriations set forth in the FY 2014 Adopted Budget.

**SECTION 9. Temporary Fund Transfers.** That the Chief Financial Officer, or his designee, is hereby authorized to temporarily transfer funds to various Funds with negative cash balances at the end of Fiscal Year 2014, from the General Fund ending cash balance, and/or cash balances from other City Funds, if necessary, for financial statement presentation and for compliance with GAAP, provided that said transfer shall be reversed within ten (10) working days.

**SECTION 10. Budget Ordinances Amendments.** That the Fiscal Year 2014 Budget Ordinance, Ordinance No. 2013-09-12-0632, passed and approved September 12, 2013, and the Fiscal Year 2015 Budget Ordinance, Ordinance No. 2014-09-18-0690, passed and approved September 18, 2014, is each hereby amended in accordance with the provisions set forth above.

**SECTION 11. Effective Date.** Except as otherwise provided for herein, this Ordinance is effective immediately, upon passage by eight (8) affirmative votes; otherwise said effective date shall be ten (10) days from the date of passage hereof.

***PASSED and APPROVED this 18<sup>th</sup> day of September, 2014.***

  
M A Y O R  
Ivy R. Taylor

**ATTEST:**

  
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Leticia M. Vacek, City Clerk

**APPROVED AS TO FORM:**

  
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Robert F. Greenblum, City Attorney

<b>Agenda Item:</b>	4F						
<b>Date:</b>	09/18/2014						
<b>Time:</b>	10:30:29 AM						
<b>Vote Type:</b>	Motion to Approve						
<b>Description:</b>	An Ordinance carrying forward certain Fiscal Year 2014 funds; closing accounting records in certain funds; amending Departments and Funds prior appropriations; and appropriating certain capital project funds in accordance with Generally Accepted Accounting Principles.						
<b>Result:</b>	Passed						
<b>Voter</b>	<b>Group</b>	<b>Not Present</b>	<b>Yea</b>	<b>Nay</b>	<b>Abstain</b>	<b>Motion</b>	<b>Second</b>
Ivy R. Taylor	Mayor		x				
Diego Bernal	District 1		x				
Keith Toney	District 2		x				
Rebecca Viagran	District 3		x				
Rey Saldaña	District 4		x				
Shirley Gonzales	District 5		x				
Ray Lopez	District 6		x				
Mari Aguirre-Rodriguez	District 7		x				
Ron Nirenberg	District 8		x				
Joe Krier	District 9		x			x	
Michael Gallagher	District 10		x				x

**ATTACHMENT I  
FY 2014 CLOSING ORDINANCE  
CARRYFORWARD ADJUSTMENTS TO FY 2015**

GENERAL FUND		
Department	Amount	Description
Center City Development	\$ 141,800	Mission Drive-In Revitalization
City Clerk	50,000	Lobbyist Management Software
Communication & Public Affairs	125,000	Furniture for Plaza De Armas Communication Studios
Economic Development	278,250	Project Quest - Balance in Cloud Academy Project
Economic Development	400,000	Economic Development - Site Redevelopment located in District 4
Economic Development	300,000	Vacant Lot Property Cleanup in District 8
Economic Development	152,050	International Initiative Program
Human Services	89,000	District 6 Senior Center renovation
Human Services	365,000	District 5 Senior Center and District 10 Senior Center furniture purchase
Mayor and City Council <sup>1</sup>	1,104,778	City Council District and Constituent Office eligible accounts (Capital Outlay, Support Staff, Travel, Binding and Printing, and Mail and Parcel)
Mayor and City Council <sup>1</sup>	102,027	City Council Special Project Fund (CCPF) up to \$10,000 per City Council District and up to \$10,000 for Mayor in accordance with ordinance 2013-11-07-0761
Parks and Recreation	40,000	Fitness Initiative
Parks and Recreation	70,000	Normoyle Community Center HVAC Improvements
Planning & Community Development	679,898	REnewSA Initiative
Planning & Community Development	264,616	City Comprehensive Plan
Transportation & Capital Improvements <sup>1</sup>	2,306,854	Neighborhood Access and Mobility Program (NAMP)

<sup>1</sup>All amounts above represent unencumbered balances or projections as of 8/31/2014. Actual amounts to be carried forward will vary from these amounts and will equal the unencumbered and available balance as of 9/30/2014.



**ATTACHMENT I  
FY 2014 CLOSING ORDINANCE  
CARRYFORWARD ADJUSTMENTS TO FY 2015**

<b>RESTRICTED FUNDS</b>		
<b>Fund/Department</b>	<b>Amount</b>	<b>Description</b>
<b>Advanced Transportation District</b>		
Transportation & Capital Improvements	\$ 138,000	Bucket truck for Traffic Division
<b>Energy Efficiency Fund</b>		
Office of Sustainability	388,290	Energy Efficiency Fund projects
<b>Culture and Creative Development Fund</b>		
Culture & Creative Development	125,000	Arts Funding for Opera SA consistent with FY 2015 Budget
Culture & Creative Development	100,000	Arts Funding for National Western Art Foundation consistent with FY 2015 Budget
Culture & Creative Development	240,000	La Villita website development and Marketing Plan consistent with FY 2015 Budget
Culture & Creative Development	75,000	La Villita Signage funds from Destination SA Fund
Culture & Creative Development	57,844	SA Film Incentive balance
<b>Convention &amp; Sports Facilities</b>		
Convention & Sports Facilities	162,576	City's Contribution for State Reimbursement Program related to the American Dental Association Event in October 2014
HOT Tax Renewal & Improvements and Contingency Fund	12,352	Convention Center Lift Station (Savings from the Historic Homes Exterior Renovation Project)
<b>Convention &amp; Visitors Bureau</b>		
Convention & Visitors Bureau	500,000	Television and Broadcast Marketing consistent with FY 2015 Budget
Convention & Visitors Bureau	200,000	Advertising and marketing consistent with FY 2015 Budget
Convention & Visitors Bureau	125,000	Air Incentive
Any remaining uncommitted balances for Hosting Obligations as of 9/30/2014 are authorized to be carried forward to FY 2015 up to an amount of \$200,000		
<b>Economic Development Incentive Fund (EDIF)</b>		
*Any remaining uncommitted balances for the Economic Development Incentive Fund program as of 9/30/2014 are authorized to be carried forward to FY 2015		
<b>Inner City Incentive Fund</b>		
*Any remaining uncommitted balances for the Inner City Incentives as of 9/30/2014 are authorized to be carried forward to FY 2015 to the Inner City Incentive Fund		