

AN ORDINANCE 2017-09-14-0657

**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**

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**WHEREAS**, through Ordinance No. 2016-09-15-0693, passed and approved September 15, 2016 the City Council adopted the annual operating and capital budget for the City of San Antonio for fiscal year 2017 (Fiscal Year 2017); and

**WHEREAS**, through Ordinance No. 2017-09-14-0652, passed and approved September 14, 2017, the City Council adopted the annual operating and capital budget for the City of San Antonio for fiscal year 2018 (Fiscal Year 2018); and

**WHEREAS**, the Finance Department provided guidance to and workshops for City Departments on the Fiscal Year 2017 year-end close-out procedures, including assistance in understanding and determining which encumbered balances should be carried forward to Fiscal Year 2018 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 requirements of the 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 2018 Budget, and such actions are necessary to ensure execution of Fiscal Year 2017 commitments; **NOW THEREFORE**;

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

**SECTION 1. Carry Forward Prior Year Appropriations.** That the Fiscal Year 2018 Budget (adopted by Ordinance No. 2017-09-14-0652 dated September 14, 2017) for all funds is hereby increased by the Fiscal Year 2017 ending balance amounts listed in Attachment I in the designated accounts, which are hereby appropriated from the unappropriated fund balance of designated funds. The Deputy Chief Financial Officer, is hereby directed to carry forward the actual available ending balance for Fiscal Year 2017 of the accounts listed in Attachment I. The actual available ending balance may be lower or higher than the amounts listed in Attachment I.

**SECTION 2. Carry Forward Prior Years' Encumbrances.** That the Fiscal Year 2018 Budget is hereby amended by the amount of Fiscal Year 2017 outstanding encumbrances and earmarks as approved by the Budget Director by the closeout of the Fiscal Year 2017 Budget. In the event any Fiscal Year 2017 outstanding encumbrances or earmarks carried forward into Fiscal Year 2018 are deemed to be unnecessary, then said encumbrances and earmarks are hereby authorized to be canceled and any corresponding appropriations reduced and returned to fund balance. The Deputy Chief Financial Officer, is hereby directed to carry forward the actual available ending balance for FY 2017 of the encumbrances and earmarks approved by the Budget Director.

**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 Generally Accepted Accounting Principles (GAAP), to the appropriate fund(s), including, but not limited to, the General Fund. Any deficit balances can be funded with available surplus funds in applicable operating funds as identified and approved by the Budget Director and Deputy Chief Financial Officer, unless such funding is inconsistent with other legal or accounting requirements.

**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 and unencumbered balances or unspent appropriated balances of those projects are hereby authorized to be released in the originating fund. Any remaining cash balances are authorized to be transferred to the General Fund, unless such transfer is inconsistent with other legal or accounting requirements. Any deficit balances can be funded with available surplus balances as identified and approved by the Budget Director and Deputy Chief Financial Officer, unless such transfer is inconsistent with other legal or accounting requirements.

**SECTION 5. Close Out Restricted Funds.** That upon completion of reconciliation of restricted funds as part of the Fiscal Year 2017 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. General Accounting Standards Board (GASB) Statements Implementation.** That the Deputy Chief Financial Officer, is hereby authorized to take the necessary actions to implement each GASB Statement that is effective and applicable for Fiscal Year 2017.

**SECTION 7. Accounting Adjustments.** That the Deputy Chief Financial Officer is hereby authorized to make necessary accounting adjustments to comply with ordinances approved during Fiscal Year 2017, to analyze and report receivables based on collectability, and to write-off specifically identified U.S. Housing and Urban Development grant loan receivables whose funding purpose has been fully satisfied, are in default and deemed uncollectable due to bankruptcy, foreclosure or death.

**SECTION 8. Budget Ordinance Adjustments.** That the Fiscal Year 2017 Budget is hereby amended to conform with re-estimates included in the Fiscal Year 2018 Budget. Budget adjustments are authorized between funds to reflect actual debt payments and other transfers originally authorized in the Fiscal Year 2017 Budget and as re-estimated in the proposed Fiscal Year 2018 Budget.

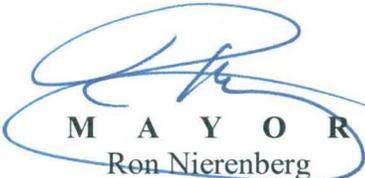
- A. Funds in the amount of \$121,756.88 are authorized to be appropriated from the City Cemeteries operating fund 29601000 Fund Balance into IO 390000002196 GL 6102100. The Transfer of \$121,756.88 is authorized from fund 29601000 and IO 390000002196 GL 6102100 to fund 29601001 and IO 311000002196 GL 6101100. This transfer is authorized to fund revenue deposits designated for the Perpetual Care Subfund.
- B. Funds in the amount of \$30,000 received from Rio San Antonio Cruises River Barge Concession Contract for scholarships through Ordinance 2016-08-11-0596 are authorized to be appropriated and carried forward to San Antonio Education Partnership and authorizes the City Manager or her designee to negotiate and execute an amendment or a contract with the San Antonio Education Partnership Agreement.
- C. On February 9, 2017, City Council approved Ordinance No. 2017-02-09-0073, which authorized Municipal Court to submit a grant application in an amount of up to \$2 million to the Criminal Justice Division of the Governor's Office to support the Uniform Truancy Case Management Program for the period of August 1, 2017 to July 31, 2018. The ordinance also authorized Municipal Court to accept the grant if approved. The grant was awarded in the summer for \$2 million. Funds in said amount are hereby authorized to be appropriated in internal order 103000000002 and a personnel complement of 20 positions is also authorized.
- D. Insurance proceeds received as a result of water damage at the Empire Theatre are authorized to be appropriated to the Foundation for Cultural Arts in San Antonio, Lessee of the Empire Theatre, as reimbursement for the cost associated with the repairs made to the Theatre. This transaction is in accordance with the amended and restated lease of Majestic Theater and Empire Theater approved by City Council through Ordinance No. 2006-08-17-0927.

**SECTION 9. Temporary Fund Transfers.** That the Deputy Chief Financial Officer is hereby authorized to temporarily transfer funds to various Funds with negative cash balances at the end of Fiscal Year 2017 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 2017 Budget Ordinance, Ordinance No. 2016-09-15-0693, passed and approved September 15, 2016, and the Fiscal Year 2018 Budget Ordinance, Ordinance No. 2017-09-14-0652 passed and approved September 14, 2017, 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 14<sup>th</sup> day of September, 2017.



M A Y O R  
Ron Nierenberg

**ATTEST:**



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Leticia M. Vacek, City Clerk

**APPROVED AS TO FORM:**



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Andrew Segovia, City Attorney

<b>Agenda Item:</b>	4F						
<b>Date:</b>	09/14/2017						
<b>Time:</b>	12:11:39 PM						
<b>Vote Type:</b>	Motion to Approve						
<b>Description:</b>	An Ordinance carrying forward certain Funds; amending prior appropriations; appropriating Funds for requirements in City projects and departments; and appropriating funds.						
<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>
Ron Nirenberg	Mayor		x				
Roberto C. Treviño	District 1		x				x
William Cruz Shaw	District 2		x				
Rebecca Viagran	District 3		x				
Rey Saldaña	District 4		x			x	
Shirley Gonzales	District 5		x				
Greg Brockhouse	District 6		x				
Ana E. Sandoval	District 7		x				
Manny Pelaez	District 8		x				
John Courage	District 9		x				
Clayton H. Perry	District 10		x				

**ATTACHMENT I - FY 2017 Closing Ordinance  
UNENCUMBERED CARRYFORWARD ADJUSTMENTS TO FY 2018**

**GENERAL FUND**

Department	Amount	Description
Animal Care Services	\$ 25,000	Community Assistance Program - Fence replacement
	89,036	Purchase of light duty equipment requisitioned not yet received
Center City Development and Operations	7,500	First Responder Homeowner Incentive Program
		Any remaining uncommitted balances for the Inner City Redevelopment program as of 9/30/17 are authorized to be carried forward to FY 2018
Health	63,000	Purchase of software to replace medical records keeping system
		Any remaining uncommitted balances in the Mayor and City Council District and Constituent Office as of 9/30/17 are authorized to be carryforward to FY 2018
Mayor & Council	110,000	City Council Special Project Fund (CCPF) up to \$10,000 per City Council District and Mayor in accordance with ordinance 2013-11-07-0761 and any funding allocated to Council projects
	170,000	SPARK Program
Parks & Recreation	100,000	Denman Pond Modification
	96,450	Maintenance Projects for San Pedro Springs Park
	20,000	Eisenhower Water Consultant
Park Police	64,740	Purchase of radios for park police
	49,912	Annexation Program
Planning	42,903	North East Corridor Grant Program
	60,000	SA Tomorrow Master Plan FY 2017
	20,935	Docking Stations for Body Worn Cameras
Police	313,849	Equipment and Vehicles for 15 Officers funded at mid year
	573,602	Grants (ReACT, COPS and STEP)
		Any remaining uncommitted balances for the Neighborhood Access and Mobility program as of 9/30/17 are authorized to be carried forward to FY 2018
World Heritage	228,297	World Heritage Work plan implementation
<b>Restricted Funds</b>		
<b>Arts &amp; Culture Fund</b>		
	100,000	Centro de Artes Gallery Lighting Repair
	75,000	Cultural Strategic Plan Update
	806,899	SA Film Incentive Program
Tricentennial	100,000	Sculpture Trail
<b>Community and Visitor Facilities Fund</b>		
Convention and Sports Facilities	357,586	Electrical rerouting and HVAC repairs at the Lila Cockrell and Hemisfair Ballroom Lighting Retrofit
Alamodome	66,568	Parking Lot Point of Sale System
	89,360	Accesibility Improvements at Bathrooms, Box Office Ticket Windows, and Ramps to Alamodome South Plaza
Non-Departmental	924,188	Hosting Obligations balance for reserve of future conventions
	261,000	Curtain system for Alamodome
World Heritage	250,000	WiFi at Mission San Jose and connection at Concepcion Park
<b>Environmental Fund - Parks &amp; Recreation</b>	30,000	Tree Trimming
<b>Economic Development Incentive Fund</b>		Any remaining uncommitted balances for the Economic Development Incentive Fund program as of 9/30/17 are authorized to be carried forward to FY 2018
<b>Equipment Renewal &amp; Replacement Fund</b>	1,000,000	Vehicle Replacement Software for the City's Fleet
<b>Facility Services Fund</b>	15,550	City Vacant Building Compliance
	205,123	Security Camera Upgrades at some City facilities
<b>Inner City Incentive Fund</b>		Any remaining uncommitted balances for the Inner City Incentives program as of 9/30/17 are authorized to be carried forward to FY 2018 to the Inner City Incentive Fund
<b>Solid Waste Fund</b>	100,000	Receptacles for downtown garbage and recycling
<b>All Funds</b>		Any remaining uncommitted balances related to employee computer replacement program as of 9/30/2017 are authorized to be carried forward to FY2018 in the General Fund and Restricted

All amounts above represent unencumbered balances or projections as of 09/08/2017. Actual amounts to be carried forward will vary from these amounts and will equal the unencumbered and available balance as of 9/30/2017.