

AN ORDINANCE      2015-09-10-0759

**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. 2014-09-18-0695, 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**, through Ordinance No. 2015-09-10- 0754, passed and approved September 10, 2015, the City Council adopted the annual operating and capital budget for the City of San Antonio for fiscal year 2016 (Fiscal Year 2016); and

**WHEREAS**, the Finance Department provided guidance to and workshops for City Departments on the Fiscal Year 2015 year-end close-out procedures, including assistance in understanding and determining which encumbered balances should be carried forward to Fiscal Year 2016 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 with the Fiscal Year 2016 Budget, and such actions are necessary to ensure execution of Fiscal 2015 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 2016 Budget (adopted by Ordinance 2015-09-10-0754 dated September 10, 2015) for all funds is hereby increased by the Fiscal Year 2015 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 2015 of the accounts listed in Attachment I. The actual available ending balance may be lower or higher than the amounts listed in Attachment I. That the reserve of \$8.5 million, as included within the General Fund Fiscal Year

2015 estimates, is hereby transferred from the unappropriated fund balance of the FY2015 General Fund into the Fiscal Year 2016 Budget for any legal purpose of the General Fund, including, but not limited to, street maintenance.

**SECTION 2. Carry Forward Prior Years' Encumbrances.** That the Fiscal Year 2016 Budget is hereby amended by the amount of the Fiscal Year 2015 outstanding encumbrances and earmarks as approved by the Budget Director or her designee. If, at a later date, during Fiscal Year 2016 outstanding encumbrances or earmarks carried forward into Fiscal Year 2016 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.

**SECTION 3. Close Out Trust & Agency Funds Projects.** That any completed projects in Trust and Agency funds identified through the Fiscal Year 2015 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 in the Fiscal Year 2016 Budget.

**SECTION 4. Close Out Capital Projects & Grant Projects.** That upon completion of each capital project and grant project identified through the Fiscal Year 2015 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 Fiscal Year 2016 General Fund, unless such transfer is inconsistent with other legal or accounting requirements.

**SECTION 5. Close Out Restricted Funds.** That upon completion of the reconciliation of restricted funds as part of the Fiscal Year 2015 close-out process, remaining positive balances is 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 Fiscal Year 2016 General Fund, unless such transfer is inconsistent with other legal or accounting requirements.

**SECTION 6. General Accounting Standards Board (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 2015.

**SECTION 7. Accounting Adjustments.** That the Chief Financial Officer, or his designee, is hereby authorized to make necessary accounting adjustments to comply with ordinances approved during Fiscal Year 2015.

That a transfer of \$2.5 million is authorized from project 23-01480 entitled, "Street Maintenance Program FY 2016" to comply with Ordinance No. 2015-06-04-0486 to project 26-00640.

That decreasing appropriations in the amount of \$550,000 authorized by Ordinance No. 2015-06-04-0488 in Fund 11001000, Cost Center 5001000001, General Ledger 5201040, and

increasing appropriations in the same amount in Fund 11001000, General Fund, Internal Order #390000001828, GL 6102100 and authorizing the same amount to project 50-00003.


**SECTION 8. Budget Ordinance Adjustments.** That the Fiscal Year 2015 Budget is hereby amended to conform with re-estimates included in the Fiscal Year 2016 Budget. Budget adjustments are authorized between funds to reflect actual debt payments and other transfers originally authorized in the Fiscal Year 2015 Budget and as re-estimated in the proposed Fiscal Year 2015 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 2015 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 2015 Budget Ordinance, Ordinance No. 2014-09-18-0695, passed and approved September 9, 2014, and the Fiscal Year 2016 Budget Ordinance, Ordinance No. 2015-09-10-0754, passed and approved September 10, 2015, 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.

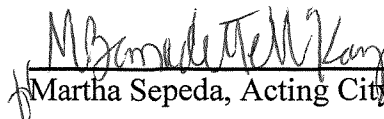
***PASSED and APPROVED*** this 10<sup>th</sup> day of September, 2015.

  
MAYOR  
For Ivy R. Taylor

**ATTEST:**

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Leticia M. Vacek, City Clerk

  
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Martha Sepeda, Acting City Attorney

<b>Agenda Item:</b>	<b>4F</b>						
<b>Date:</b>	09/10/2015						
<b>Time:</b>	11:12:03 AM						
<b>Vote Type:</b>	Motion to Approve						
<b>Description:</b>	An Ordinance carrying forward certain Fiscal Year 2015 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				
Roberto C. Treviño	District 1		x				
Alan Warrick	District 2		x				x
Rebecca Viagran	District 3		x				
Rey Saldaña	District 4		x				
Shirley Gonzales	District 5		x				
Ray Lopez	District 6		x			x	
Cris Medina	District 7		x				
Ron Nirenberg	District 8		x				
Joe Krier	District 9		x				
Michael Gallagher	District 10		x				

**ATTACHMENT I**  
**FY 2015 CLOSING ORDINANCE**  
**UNENCUMBERED CARRYFORWARD ADJUSTMENTS TO FY 2016**

<b>GENERAL FUND</b>		
<b>Department</b>	<b>Amount</b>	<b>Description</b>
Animal Care Services	\$ 10,000	Decal Design and Installation on vehicles
	44,085	Light Duty Vehicle
Center City Development and Operations	141,800	Mission Marquee Revitalization
City Clerk	50,000	Boards & Commissions Technology Enhancement Project
	23,000	Passport Office Queuing System
Code Enforcement	300,000	District 8 Vacant Lot Clean Up
Economic Development	293,000	International Development Initiative
	450,000	District 4 Site Development
Fire	73,674	Computer Software
	171,454	Fire Equipment
Health	30,500	Air Pollution Program
	49,200	Project Worth Website
Historic Preservation	11,844	Computer Hardware
Human Services	1,935,186	Grants
Library	80,000	Collins Garden Library Facility Improvements
Mayor & Council	1,309,853	City Council District and Constituent Office <sup>1</sup>
	365,774	City Council Special Project Fund (CCPF) <sup>1,2</sup>
Parks and Recreation	200,000	Brackenridge Park Retaining Wall Improvements
Police	320,000	Body Worn Cameras
	122,000	Automated Fingerprint Identification (AFIS) Database Expansion
Transportation and Capital Improvements	44,181	Heavy Duty Vehicles
	2,435,837	Neighborhood Access and Mobility Program <sup>1</sup>

<sup>1</sup> All amounts above represent unencumbered balances or projections as of 8/31/2015. Actual amounts to be carried forward will vary from these amounts and will equal the unencumbered and available balance as of 9/30/2015.

<sup>2</sup> 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. Amount also includes committed, but unencumbered balances as of September 1, 2015.

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Fund /Department		Restricted Funds		Description
Culture & Creative Development Fund				
	\$	178,094	Centro de Artes Programming	
Culture & Creative Development		66,610	Sister City Cultural Exchange Program	
		307,844	SA Film Incentive Program	
		40,000	La Villita Marketing Plan	
Tricentennial Office		21,678	Tricentennial Operating	
Community and Visitor Facilities Fund				
Convention Sports and Facilities		61,600	Facilities Maintenance & Lila Cockrell Theatre Roof Repairs	
Culture & Creative Development		325,000	Maverick Wall Project	
Convention and Visitors Bureau				
Convention and Visitors Bureau		250,000	Air Service Development	
		35,312	La Villita Way finding	
		9,500	2 Photo booths	
		200,000	Advertising and marketing consistent with FY 2016 Budget	
			Television and Broadcast Marketing consistent with FY 2016 Budget	
		500,000	Budget	
		363,452	Hosting Obligations Balance for Reserve	
Economic Development Initiatives				
Economic Development			Any remaining uncommitted balances for the Economic Development Incentive Fund program as of 9/30/2015 are authorized to be carried forward to FY 2016	
Storm water Operating Fund				
Transportation and Capital Improvements		719,081	Natural Creekway Contract	
		50,000	Pollution Prevention Program	
		32,000	Light Duty Vehicle	
Advanced Transportation District				
Transportation and Capital Improvements		138,000	Heavy Duty Vehicles	
Inner City Incentive Fund				
Center City Development and Operations			Any remaining uncommitted balances for the Inner City Incentives program as of 9/30/2015 are authorized to be carried forward to FY 2016 to the Inner City Incentive Fund	
Energy Efficiency Fund				
Office of Sustainability		89,694	B-Cycle Support	
		322,000	Energy Efficiency Projects	
Airport Operations and Maintenance Fund				
Aviation		115,383	Computer Hardware	
		778,480	Facilities Maintenance	
		447,818	Light Duty Vehicle	
		207,998	Radio Equipment	
		170,000	Utility Vehicle	

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**FY 2015 CLOSING ORDINANCE**  
**UNENCUMBERED CARRYFORWARD ADJUSTMENTS TO FY 2016**

Restricted Funds		
Fund /Department	Amount	Description
<b><i>Purchasing and General Services Fund</i></b>		
Finance	160,000	SAePS Catalogs Development
<b><i>Information Technology Services Fund</i></b>		
Information and Technology Services	750,000	Software Upgrade
	2,859,704	PC Replacement (several city departments)
<b><i>Building Maintenance and Repair Operating Fund</i></b>		
Building and Equipment Services	132,707	City Hall redesign project
	111,410	City Vacant Building Compliance