**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 10th day of September, 2015.**

**M A Y O R**
For Ivy R. Taylor

**ATTEST:**

Leticia M. Vacek, City Clerk

**APPROVED AS TO FORM:**

Martha Sepeda, Acting City Attorney

| | |
|---|---|
| **Agenda Item:** | **4F** |
| **Date:** | 09/10/2015 |
| **Time:** | 11:12:03 AM |
| **Vote Type:** | Motion to Approve |
| **Description:** | 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. |
| **Result:** | Passed |

| Voter | Group | Not Present | Yea | Nay | Abstain | Motion | Second |
|---|---|---|---|---|---|---|---|
| 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

| GENERAL FUND | | |
|---|---|---|
| **Department** | **Amount** | **Description** |
| 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[1] |
| | 365,774 | City Council Special Project Fund (CCPF)[1,2] |
| 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[1] |

[1] 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.

[2] 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.

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

| Restricted Funds | | |
|---|---|---|
| **Fund /Department** | **Amount** | **Description** |
| ***Culture & Creative Development Fund*** | | |
| Culture & Creative Development | $ 178,094 | Centro de Artes Programming |
| | 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 |
| | 500,000 | Television and Broadcast Marketing consistent with FY 2016 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 |

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

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