

AN ORDINANCE 2013 - 09 - 12 - 0632

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. 2012-09-13-0696, passed and approved September 13, 2012 the City Council adopted the annual operating and capital budget for the City of San Antonio for Fiscal Year 2013 (Fiscal Year 2013); and

WHEREAS, through Ordinance No. 2013-09-12-0627, 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, the Finance Department provided guidance to and workshops for City Departments on the Fiscal Year 2013 year-end close-out procedures, including assistance in understanding and determining which encumbered balances should be carried forward to Fiscal Year 2014 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 2014 Budget, and such actions are necessary to ensure execution of Fiscal 2013 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 2014 Budget (adopted by Ordinance 2013-09-12-0627, dated September 12, 2013) for all funds is hereby increased by the amount of Fiscal Year 2013 outstanding encumbrances and commitments including purchase orders, shopping carts, and earmarks. If, at a later date, any Fiscal Year 2013 outstanding encumbrances and commitments carried forward into Fiscal Year 2014 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 2014 Budget is hereby amended by the Fiscal Year 2013 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 2013 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 2013 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 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 2013.

SECTION 7. Budget Ordinance Adjustments. That the Fiscal Year 2013 Budget is hereby amended to conform with re-estimates included in the Fiscal Year 2014 Budget. Budget adjustments are authorized between Funds to reflect actual debt payments and other transfers originally authorized in the Fiscal Year 2013 Budget and as re-estimated in the proposed Fiscal Year 2014 Budget.

SECTION 8. 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 2013 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 9. Budget Ordinances Amendments. That the Fiscal Year 2013 Budget Ordinance, Ordinance No. 2012-09-13-0696, passed and approved September 13, 2012, and the Fiscal Year

2014 Budget Ordinance, Ordinance No. 2013-09-12-0627, passed and approved September 12, 2013, is each hereby amended in accordance with the provisions set forth above.

SECTION 10. 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 12th day of September, 2013.



M A Y O R
Julián Castro

ATTEST:



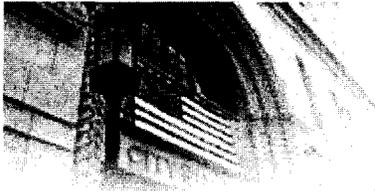
Leticia M. Vazek, City Clerk

APPROVED AS TO FORM:

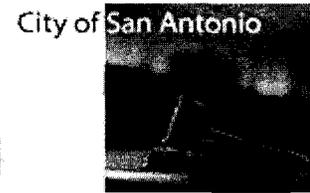


Michael D. Bernard, City Attorney

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Request for
COUNCIL
ACTION



Agenda Voting Results - F

Name:	F						
Date:	09/12/2013						
Time:	10:56:54 AM						
Vote Type:	Motion to Approve						
Description:	An Ordinance carrying forward certain Fiscal Year 2013 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
Julián Castro	Mayor		x				
Diego Bernal	District 1		x				
Ivy R. Taylor	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				
Elisa Chan	District 9		x				
Carlton Soules	District 10		x				

**ATTACHMENT I
FY 2013 CLOSING ORDINANCE
CARRYFORWARD ADJUSTMENTS TO FY 2014**

General Fund		
Department	Amount	Description
Municipal Court ¹	\$ 183,623	Funds for building redesign improvements at Municipal Court to improve customer flow
Center City Development Office ¹	402,182	Amount includes \$107,194 of available funds for HOPE Program, \$142,996 for Brownfield Program, and \$151,992 in estimated uncommitted funds as of 9/30/2013. Any additional unspent unencumbered Funds as of 9/30/2013 will also be carry forward.
Center City Development Office	550,000	OUR SA Land Bank activities and allowing for consolidation of all Land Bank activities into a restricted fund
City Auditor's Office	22,000	Certification and continuing education
Parks & Recreation	80,000	Walking Program and Holiday Lights
Downtown Operations	108,493	Install and remove Holiday Lights at River walk
Mayor and City Council ¹	600,000	City Council District and Constituent Office eligible accounts (Capital Outlay, Support Staff, Travel, Binding and Printing, and Mail and Parcel). Available amounts to be finalized at the closing of FY2013.
Mayor and City Council ¹	275,000	City Council Special Project Fund (CCPF) up to \$25,000 per City Council District and up to \$25,000 for Mayor in accordance with ordinance 2011-12-08-1011
Mayor and City Council ¹	54,858	Education Initiatives Budget
Public Works ¹	39,549	NAMP: Balance - CD 1
Public Works ¹	258,983	NAMP: Balance - CD 2
Public Works ¹	131,528	NAMP: Balance - CD 3
Public Works ¹	127,266	NAMP: Balance - CD 4
Public Works ¹	160,601	NAMP: Balance - CD 5
Public Works ¹	24,802	NAMP: Balance - CD 6
Public Works ¹	14,427	NAMP: Balance - CD 7
Public Works ¹	158,628	NAMP: Balance - CD 8
Public Works ¹	218,498	NAMP: Balance - CD 9
Public Works ¹	264,005	NAMP: Balance - CD 10
Human Services	375,000	District 7 Senior Center
Planning & Community Development	250,000	City Comprehensive Plan
Planning & Community Development	225,000	Economic Development Commercial Revitalization
Planning & Community Development	141,800	Mission Drive-In
Total General Fund	\$ <u>4,666,243</u>	

¹ All amounts above represent unencumbered balances or projections as of 9/5/2013. Actual amounts to be carried forward will vary from these amounts and will equal the unencumbered and available balance as of 9/30/13.

**ATTACHMENT I
FY 2013 CLOSING ORDINANCE
CARRYFORWARD ADJUSTMENTS TO FY 2014**

RESTRICTED FUNDS

Department	Amount	Description
Development Service Fund		
Development Services	<u>\$ 300,000</u>	Route Optimization Software and Hardware
Hotel Occupancy Tax Fund		
Culture and Creative Development	250,000	Film Incentives to be combined with FY 2014 Budget of \$250,000
Culture and Creative Development	47,467	Balance in Community Arts Access Program
	<u>\$ 297,467</u>	
Solid Waste Fund		
Solid Waste Management	<u>\$ 358,809</u>	Service Center Parking Lot Repairs and Vehicles for Inspectors
Convention Sports Facilities Fund		
HOT Tax Renewal & Improvement and Contingency Fund	<u>\$ 120,000</u>	Sewer Line Repair at Convention Center (from Savings from the Historic Homes Exterior Renovation Project)
Economic Development Incentive Fund		
Economic Development ¹	<u>\$ 1,200,000</u>	\$1 Million for Café Commerce, \$200,000 for International Initiative. Any unspent unencumbered EDIF Funds as of 9/30/2013 will also be carryforward.

¹ All amounts above represent unencumbered balances or projections as of 9/5/2013. Actual amounts to be carried forward will vary from these amounts and will equal the unencumbered and available balance as of 9/30/13.