

CARRYING FORWARD CERTAIN FUNDS; CLOSING ACCOUNTING RECORDS IN CERTAIN FUNDS; AMENDING PRIOR APPROPRIATIONS; APPROPRIATING FUNDS FOR REQUIREMENTS IN CITY PROJECTS AND DEPARTMENTS; APPROPRIATING CERTAIN CAPITAL PROJECT FUNDS; AND AMENDING RELATED ORDINANCES IN ACCORDANCE HERewith

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WHEREAS, through Ordinance No. 2007-09-13-0969, passed and approved September 13, 2007 the City Council adopted the annual operating and capital budget for the City of San Antonio for fiscal year 2007-2008; and

WHEREAS, through Ordinance No. 2008-09-11-0773, passed and approved September 11, 2008 the City Council adopted the annual operating and capital budget for the City of San Antonio for fiscal year 2008-2009; and

WHEREAS, the Finance Department provided guidance and workshops to other City Departments on the fiscal year 2007-2008 year-end close out procedures, including assistance in understanding and determining which encumbered balances should be carried forward to fiscal year 2008-2009 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, appropriate certain capital projects funds so that these projects can be completed in the new fiscal year, 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 2008-2009 Budget, and such actions are necessary to ensure execution of fiscal year 2007-2008 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 2008-2009 Budget (adopted by Ordinance No. 2008-09-11-0773 dated September 11, 2008) for all funds is hereby increased by the amount of fiscal year 2007-2008 outstanding encumbrances. If, at a later date, any fiscal year 2007-2008 outstanding encumbrances carried forward into fiscal year 2008-2009 are deemed to be invalid, then said encumbrances 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 2008-2009 Budget is hereby amended by the fiscal year 2007-2008 ending balance amounts listed in Attachment I in the designated accounts, which are hereby appropriated from the unappropriated fund balance of the designated funds. Should the actual fiscal year 2007-2008 ending balance in any account in Attachment I be less than the amount shown for the account in Attachment I, the Director of Finance or his designee is hereby directed to reduce the account in the

fiscal year 2008-2009 Budget in the appropriate fund center to the amount of the actual ending balance for fiscal year 2007-2008.

SECTION 3. Carry Forward Special Projects Balances. That the fiscal year 2008-2009 Budget is hereby amended to include the City Council Special One-Time Projects unencumbered balances in the amounts and in the accounts detailed in Attachment II. The remaining unencumbered balances within the Special Projects range of 7002010000 to 7002110000 are hereby canceled and they shall be returned to the General Fund fund balance in the Fiscal Year 2007-2008 Budget. The remaining unencumbered balances within Special Projects (excluding the range specified above) shall be carried forward to the fiscal year 2008-2009 Budget.

SECTION 4. Carry Forward District Office Capital Outlay and Mayor & Council Administrative Assistant Funds. That the fiscal year 2008-2009 Budget for the accounts listed in Attachment III is hereby amended by the amounts of the remaining balances in said accounts at the end of fiscal year 2007-2008, and such funds are hereby appropriated from the unappropriated fund balance of the General Fund. With regard to the City Council Administrative Assistant Funds (Council Aide Salary, Parking, and Health Care Insurance Reimbursement), the ending balance of each account shall be evaluated and adjustments made as necessary by the Director of Finance or his designee so that any negative ending balance in any of the three accounts shall be offset by the positive ending balances in other accounts before the positive balances in such other accounts are carried forward.

SECTION 5. 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 hereby authorized to be appropriated for transfer, if allowable under GAAP, other applicable law and related trust documents if any, to the General Fund or other allowable funding sources.

SECTION 6. Close Out Capital Projects & Grant Projects. That the completed capital projects funded with other than General Obligation Bond or Certificate of Obligation proceeds, or other debt instruments and grant projects identified through the year-end close-out process, are hereby authorized to be closed, and unencumbered balances of those projects are hereby appropriated and transferred to the balance of the originating fund.

SECTION 7. Close Out Capital Projects. That upon completion of all capital projects authorized by any specific General Obligation Bond Proposition or Certificate of Obligation authorization, or other debt instruments and/or any such projects identified as completed as part of the fiscal year 2007-2008 close-out process, are hereby authorized to be closed and any remaining unappropriated fund balance shall be transferred to the originating fund. In the alternative, but only to the extent permitted by applicable statute, rule, or regulation and applicable bond covenants, said remaining unappropriated fund balances may be utilized for payment of outstanding debt or for other projects as recommended by the City Manager and approved by City Council. The utilization and expenditure of said funds shall be approved through the adoption of subsequent ordinance(s).

SECTION 8. Adjust Fiscal Year 2007-2008 General Fund and Other Funds Transfers. That the fiscal year 2007-2008 Budget for the transfer internal orders shown in Attachment IV are revised in accordance with the transfer amounts given in Attachment IV. The Director of Finance or his designee shall execute the indicated transfers in the amounts set forth in Attachment IV for fiscal year 2007-2008 unless such amounts are inconsistent with other legal requirements. Each transfer indicated in Attachment IV is consistent with the fiscal year 2007-2008 Re-Estimates included in the fiscal year 2008-2009 Budget.

SECTION 9. Fiscal Year 2007-2008 Budget Adjustments. That the fiscal year 2007-2008 Budget is hereby amended up to the amounts listed below, to provide for adjustments to budgeted revenues and appropriations in the fiscal year 2007-2008 Budget in the departments shown below. If for any reason the respective adjustments to the Budget do not fully cover unanticipated expenditures required by these departments, funds from the ending unappropriated balance of the related fund, but only in amounts not to exceed 20% of the total of the additional funds as specified in each of the following paragraphs are hereby authorized to be transferred or encumbered.

Said transfer shall be included in the fiscal year 2007-2008 Budget accordingly. Any ending unappropriated fund balance of any related funds shall be adjusted accordingly. Any budgeted revenues and appropriations in the recipient fund accounts are also authorized to be adjusted to conform to the revised transfers contained below. The respective affected departments are as follows:

That the sum of \$247,949 is appropriated from the **Facility Services Fund** Unappropriated Fund Balance into the Purchasing Department's Facility Services Fund operating expenditures budget and is hereby authorized. The fiscal year 2007-2008 Budget is amended by said amount to provide funds for increased expenditures in the Department.

That the sum of \$2,248,913 is appropriated from the **Facility Services Improvement & Contingency Fund** Unappropriated Fund Balance into the Purchasing Department's Facility Services Improvement & Contingency Fund operating expenditures budget and is hereby authorized. The fiscal year 2007-2008 Budget is amended by said amount to provide funds for increased expenditures in the Department.

That the sum of \$3,956,032 is appropriated from the **Purchasing & General Services Fund** Unappropriated Fund Balance into the Purchasing Department's Purchasing & General Services Fund operating expenditures budget and is hereby authorized. The fiscal year 2007-2008 Budget is amended by said amount to provide funds for increased expenditures in the Department.

That the sum of \$200,364 is appropriated from the **Liability Insurance Fund** Unappropriated Fund Balance into the Human Resources Department's Liability Insurance Fund operating expenditures budget and is hereby authorized. The fiscal year 2007-2008 Budget is amended by said amount to provide funds for increased expenditures in the Department.

SECTION 10. Temporary Fund Transfers. That the Director of Finance or his designee is hereby authorized to temporarily transfer funds to various sub-funds with negative cash balances at the end of fiscal year 2007-2008 from the General Fund ending cash balance, and/or other City Funds' cash balances if necessary, for financial statement presentation and for compliance with Generally Accepted Accounting Principles (GAAP), provided that said transfer shall be reversed within ten (10) working days.

SECTION 11. TIRZ Property Tax Contributions. That a transfer of funds be made from fund balance within the General Fund and Debt Service Fund in the amount of \$3,469,128.06 and \$1,875,349.82, respectively, to the Tax Increment Financing Special Revenue Fund to reflect fiscal year 2007-2008 and prior fiscal years annual Tax Increment Reinvestment Zone (TIRZ) transfers to developers of active TIRZ's.

SECTION 12. Recovery of Expenditures Associated with Capital Programs. That for and during fiscal year 2008-2009, the Director of Finance or his designee is authorized to transfer funds on a monthly basis or to charge expenditures directly to bond funds for General Fund and Capital Improvements Management Services (CIMS) Fund costs incurred from capital administration charges; engineering charges; small, minority, women-owned business program administration charges; right of way program charges; legal administration charges; and financial administration charges related to the City's Capital Improvements Program and appropriate funds as necessary based on cost summary reports from responsible departments.

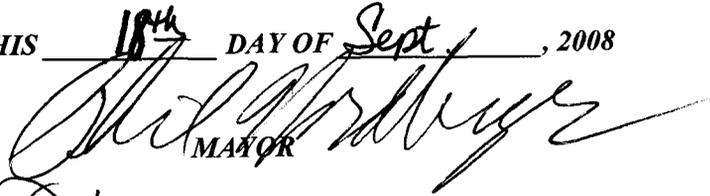
SECTION 13. General Accounting Standard Board (GASB) Statements Implementation. That the Director of Finance be authorized to take the necessary actions to implement GASB 45 – Accounting and Financial Reporting by Employers for Post employment Benefits Other Than Pensions for fiscal year 2007-2008 and GASB 48 – Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfer of Assets and Future Revenues for fiscal year 2007-2008.

SECTION 14. Budget Ordinances Amendments. That the fiscal year 2007-2008 Budget Ordinance, Ordinance No. 2007-09-13-0969, passed and approved September 13, 2007, and the fiscal year 2008-2009

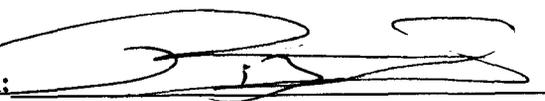
Budget Ordinance, Ordinance No. 2008-09-11-0773 passed and approved September 11, 2007, is each hereby amended in accordance with the provisions set forth above.

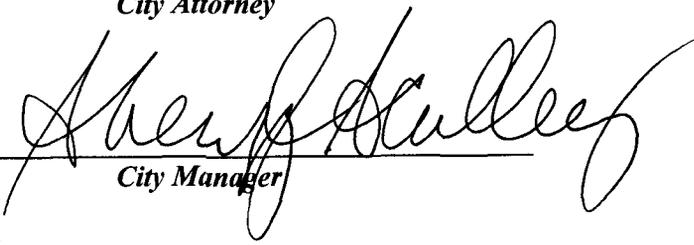
SECTION 15. Effective Date. Except as otherwise provided for herein, this Ordinance is effective immediately, upon passage by eight (8) affirmative votes; otherwise, said effective date shall be ten (10) days from the date of passage hereof.

PASSED AND APPROVED THIS 18th DAY OF Sept., 2008


MAYOR

ATTEST: 
City Clerk

APPROVED AS TO FORM: 
City Attorney

APPROVED AS TO FUND: 
City Manager



Request for
**COUNCIL
ACTION**



Agenda Voting Results - 40

Name:	40
Date:	09/18/2008
Time:	09:36:27 AM
Vote Type:	Motion to Approve
Description:	An Ordinance 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. [Sheryl Sculley, City Manager; Peter Zanoni, Director, Management & Budget]
Result:	Passed

Voter	Group	Not Present	Yea	Nay	Abstain	Motion	Second
Phil Hardberger	Mayor		x				
Mary Alice P. Cisneros	District 1		x				
Sheila D. McNeil	District 2		x				
Jennifer V. Ramos	District 3		x				
Philip A. Cortez	District 4		x			x	
Lourdes Galvan	District 5		x				
Delicia Herrera	District 6		x				x
Justin Rodriguez	District 7		x				
Diane G. Cibrian	District 8		x				
Louis E. Rowe	District 9	x					
John G. Clamp	District 10		x				

**ATTACHMENT I
FY 2008 CLOSING ORDINANCE
CARRYFORWARD ADJUSTMENTS TO FY 2009**

Fund	Department	Cost Center	General Ledger Account	Amount	Description
General Fund					
11001000	Fire	2006010001	5204080	185,208	EOC Building A/V Equipment Installation
11001000	Non-Departmental	8002060022	5201040	75,000	Downtown Trolley Initiative
11001000	Non-Departmental	8002060001	5201040	625,000	CPS Study
11001000	Parks & Recreation	2615040008	5201040	320,000	Five Year Parks Maintenance & Renovation Program
11001000	Parks & Recreation	2615040001	5301030	50,000	Five Year Parks Maintenance & Renovation Program
11001000	Parks & Recreation	2615040001	5304035	70,000	Five Year Parks Maintenance & Renovation Program
11001000	Parks & Recreation	2601010001	5201040	496,500	Five Year Parks Maintenance & Renovation Program
11001000	Police	1706070001	5501055	68,500	Lockers for SAPD Evidence Room
11001000	Public Works	2312030001	5201040	600,000	FY 2008 Pavement Marking Contract
			Subtotal	\$ 2,490,208	
Convention & Visitors Bureau Fund					
29006000	Convention and Visitors Bureau	4302010001	5201040	11,000	Downtown Trolley Initiative
			Subtotal	\$ 11,000	
Community & Visitors Facilities Fund					
29016000	Convention, Sports, Entertainment & Facilities	4501010001, 4504040001	5201040	99,000	Capital Purchase - Forklift
29016000	Convention, Sports, Entertainment & Facilities	4501010001	5201040	50,000	Downtown Trolley Initiative
			Subtotal	\$ 149,000	
Aviation Fund					
51001000	Aviation	3302060001	5709060	26,000	Capital Purchase - Forklift
51001000	Aviation	3302010001	5709090	160,000	Capital Purchase - Airfield Sweeper
51001000	Aviation	3302010001	5709060	135,000	Capital Purchase - Paint Stripper
			Subtotal	\$ 321,000	
Street Maintenance & Improvement Fund					
29050000	Public Works	2303050001	5301010	91,593	NAMP: Balance - CD 1
29050000	Public Works	2303050005	5301010	317,227	NAMP: Balance - CD 2
29050000	Public Works	2303050009	5301010	234,761	NAMP: Balance - CD 3
29050000	Public Works	2303050013	5301010	132,097	NAMP: Balance - CD 4
29050000	Public Works	2303050017	5301010	148,052	NAMP: Balance - CD 5
29050000	Public Works	2303050021	5301010	106,259	NAMP: Balance - CD 6
29050000	Public Works	2303050025	5301010	161,300	NAMP: Balance - CD 7
29050000	Public Works	2303050029	5301010	312,257	NAMP: Balance - CD 8
29050000	Public Works	2303050033	5301010	301,182	NAMP: Balance - CD 9
29050000	Public Works	2303050037	5301010	536,352	NAMP: Balance - CD 10
29050000	Public Works	2303020001	5201040	785,708	Alley Maintenance Program
			Subtotal	\$ 3,126,788	
Storm Water Operating Fund					
29070000	Public Works	2304120001	5201040	200,000	Storm Water Revenue Bond Scoping Services
			Subtotal	\$ 200,000	
Total All Funds				\$ 6,297,996	

**ATTACHMENT II
 FY 2008 CLOSING ORDINANCE
 FY 1999, FY 2000 & FY 2001 CITY COUNCIL SPECIAL ONE-TIME PROJECT BALANCES**

Fund	Fund Center	Functional Area	General Ledger Account	Related Project Titles	FY 2008 Amount
City Council District 3					
11001000	7002030000	990000103001	5201040	Old Corpus Christ Rd - Lateral Sewers; Old Corpus Christi Rd - Extension of Lateral Sewers; Impact Fees for Old Corpus Christi Rd; Highland Park/Hills Planning Study; and Military Parade Project	35,256
Subtotal \$					35,256
City Council District 7					
11001000	7002070000	990000107001	5501045	Jefferson / Monticello Parks	3,644
Subtotal \$					3,644
City Council District 8					
11001000	7002080000	990000108001	5501045	Playground Equipment	6,268
11001000	7002080000	700001000001	5201040	Finance San Antonio	255
Subtotal \$					6,522
City Council District 9					
11001000	7002090000	990000109001	5201040	CPS Powerlines	1,981
Subtotal \$					1,981
City Council District 10					
11001000	7002100000	990000110002	5201040	Speed Humps and Fire Station #14	2,519
Subtotal \$					2,519
Mayor					
11001000	7002110000	990000111001	5201040	UDC Consulting Fees	3,440
11001000	7002110000	700001000001	5202025	City South Project	35,404
Subtotal \$					38,844
Total \$					88,766

**ATTACHMENT III
 FY 2008 CLOSING ORDINANCE
 MAYOR & COUNCIL CARRYFORWARD OF REMAINING FY 2008 BALANCES**

CITY COUNCIL DISTRICT & CONSTITUENT OFFICE			
Fund Center Name	Fund Center	General Ledger Account	Description
Mayor & Council - District 1	0101010000		Balances for each of the Fund Centers Listed will be carryforward for the following Capital Outlay General Ledger Accounts: 5501000 -- Computer Equipment 5501055 -- Machinery & Equipment Other 5501065 -- Furniture & Fixtures
Mayor & Council - District 1	0101020000		
Mayor & Council - District 2	0102010000		
Mayor & Council - District 2	0102020000		
Mayor & Council - District 3	0103010000		
Mayor & Council - District 3	0103020000		
Mayor & Council - District 4	0104010000		
Mayor & Council - District 4	0104020000		
Mayor & Council - District 5	0105010000		
Mayor & Council - District 5	0105020000		
Mayor & Council - District 6	0106010000		
Mayor & Council - District 6	0106020000		
Mayor & Council - District 7	0107010000		
Mayor & Council - District 7	0107020000		
Mayor & Council - District 8	0108010000		
Mayor & Council - District 8	0108020000		
Mayor & Council - District 9	0109010000		
Mayor & Council - District 9	0109020000		
Mayor & Council - District 10	0110010000		
Mayor & Council - District 10	0110020000		
Mayor & Council - Mayor	0115010000		
Mayor & Council - Mayor	0115020000		

MAYOR & COUNCIL ADMINISTRATIVE ASSISTANT FUNDS			
Fund Center Name	Fund Center	General Ledger Account	Description
Mayor & Council - District 1	0101030000		Balances for each of the Fund Centers Listed will be carryforward for the following General Ledger Accounts: 5406540 -- Support Staff 5406550 -- Support Staff Health 5406560 -- Support Staff Parking
Mayor & Council - District 2	0102030000		
Mayor & Council - District 3	0103030000		
Mayor & Council - District 4	0104030000		
Mayor & Council - District 5	0105030000		
Mayor & Council - District 6	0106030000		
Mayor & Council - District 7	0107030000		
Mayor & Council - District 8	0108030000		
Mayor & Council - District 9	0109030000		
Mayor & Council - District 10	0110030000		
Mayor & Council - Mayor	0115030000		

**ATTACHMENT IV
 FY 2008 CLOSING ORDINANCE
 REVISED FY 2008 TRANSFERS BUDGETS**

To reflect amounts included in Fund Schedules used to develop FY 2009 the Adopted Budget

TRANSFERS FROM GENERAL FUND TO OTHER FUNDS

Fund	Description	Internal Order	General Ledger Account	Revised Budget FY 2007-2008
11001000	Animal Care Services	390000000410	6102100	6,197,408
11001000	Streets Maintenance & Improvement Fund	300000000095	6102100	58,674,796
11001000	Capital Improvement Management Services Fund	300000000594	6102100	4,674,561
11001000	Recreation & Athletic Fund	300000000583	6102100	213,604

TRANSFERS FROM OTHER FUNDS TO GENERAL FUND

Fund	Description	Internal Order	General Ledger Account	Revised Budget FY 2007-2008
29630000	Transfer from Better Jobs	300000000041	6101100	568,569

TRANSFERS BETWEEN OTHER FUNDS

Fund	Description	Internal Order	General Ledger Account	Revised Budget FY 2007-2008
76002000	Transfer from Facility Services Improvement & Contingency Fund to Facility Services Fund	390000000340	6102100	1,831,241
29016000	Transfer from Convention Facilities Fund to Wolff Stadium Fund	TBD	6102100	142,396



CITY OF SAN ANTONIO
Request for Council Action

Agenda Item # 40
Council Meeting Date: 9/18/2008
RFCA Tracking No: R-3823

DEPARTMENT: Office of Management and Budget

DEPARTMENT HEAD: Peter Zanoni

COUNCIL DISTRICT(S) IMPACTED:
City Wide

SUBJECT:
FY 2008 Closing Ordinance

SUMMARY:

This item authorizes the following: 1) The carry forward of budgeted, yet unencumbered, FY 2008 expenditures to FY 2009; 2) The carry forward or prior year encumbrances to FY 2009; 3) The closing of accounting records in certain funds and when appropriate returning balances to the appropriate funds; 4) Amending FY 2008 appropriations levels to be consistent with FY 2008 Re-estimates included within the FY 2009 Adopted Budget.

These actions are consistent with Generally Accepted Accounting Principles (GAAP) and the City's financial policies. Also, these actions do not increase budgeted expenditures within the FY 2009 Budget beyond what has been planned and is necessary to ensure execution of FY 2008 commitments.

BACKGROUND INFORMATION:

At the end of each fiscal year it is necessary for City staff to obtain from City Council authority to perform various financial transactions prior to the close of the current fiscal year to ensure that fund accounting meets GAAP principles and the City's financial policies. Specifically, the authorizing Ordinance carries forward planned, yet unencumbered, FY 2008 expenditures to FY 2009. This ordinance, for example, carries forward unencumbered Neighborhood Access and Mobility Program (NAMP) Funds and unencumbered Human Development Services Funds into FY 2009. This item also carries forward prior year encumbrances to FY 2009. An example of this item includes the carry forward of FY 2008 encumbrances for the purchase of equipment that has been ordered, yet not received and for which the invoice has not been paid, carrying forward the encumbrance to FY 2009 will ensure sufficient funds are available to issue payment in FY 2009 when the item is received.. This Ordinance also closes accounting records in certain funds and returns balances to the appropriate originating funds. An example of this action includes closing funds that are not longer necessary such as the Hurricane Katrina Relief Fund.

The Ordinance is developed with input from all City offices and departments with assistance from the Finance Department and does not increase budgeted expenditures

within the FY 2009 Budget beyond what has been planned and is necessary to ensure execution of FY 2008 commitments.

ISSUE:

This item presents for City Council consideration an ordinance authorizing City staff to perform various financial transactions prior to the close of the current fiscal year.

ALTERNATIVES:

This item is required by City Charter as part of the City's annual year-end fiscal close-out process.

FISCAL IMPACT:

This action does not increase budgeted expenditures within the FY 2009 Budget beyond what has been planned and is necessary to ensure execution of FY 2008 commitments.

RECOMMENDATION:

City staff recommends approval of this item.

ATTACHMENT(S):

File Description	File Name
Closing Ordinance Items	Closing Ordinance.pdf
Voting Results	
Ordinance/Supplemental Documents	200809180833.pdf

DEPARTMENT HEAD AUTHORIZATIONS:

Peter Zaroni Director Office of Management and Budget

APPROVED FOR COUNCIL CONSIDERATION:

Sheryl Sculley City Manager