

1 **BY AUTHORITY**

2 ORDINANCE NO. _____
3 SERIES OF 2015

COUNCIL BILL NO. _____
COMMITTEE OF REFERENCE:
[General Government and Finance]

4
5 **A B I L L**

6 **for an ordinance amending section 20-19 of the Denver Revised Municipal Code**
7 **to close unused special revenue fund accounts without additional ordinance.**

8 **WHEREAS**, the Budget and Management Office will provide notice at least annually of
9 closure of unused special revenue fund accounts; and

10 **WHEREAS**, the closure of unused special revenue fund accounts has been determined to
11 best occur by a defined process instead of by individual ordinances for reasons of governmental
12 economy;

13 **NOW, THEREFORE, BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF**
14 **DENVER:**

15 **Section 1.** That Section 20-19 shall be amended by deleting the punctuation stricken and
16 adding the language underlined to read as follows:

17 **Sec. 20-19. Accounting for funds.**

18 (a) Each fund shall be separately set forth in the books of account maintained by the
19 manager of finance. Except for transfers made in order to apportion receipts or made
20 to account for services rendered among agencies, transfers of money between funds
21 shall be made only by ordinance. The assets and liabilities of each fund shall be
22 carried forward from year to year, but all appropriations except capital projects, grants
23 and nonappropriated special revenue projects or programs, shall lapse at the close of
24 each fiscal year.

25 (b) For special revenue accounts in fund nos. 11000, 12000, 13000, 14000, 15000,
26 16000, 17000, and 18000, closure of unused accounts may occur administratively
27 without need for an ordinance. Upon completion of the restricted purpose or upon
28 notice from an expending authority that a special revenue fund account has no further
29 purpose, the special revenue fund account may be closed as prescribed by the
30 manager of finance and the expending authority for the corresponding special revenue
31 fund.
32

1 COMMITTEE APPROVAL DATE: _____, 2015
2 MAYOR-COUNCIL DATE: _____, 2015
3 PASSED BY THE COUNCIL _____ 2015
4 _____ - PRESIDENT
5 APPROVED: _____ - MAYOR _____ 2015
6 ATTEST: _____ - CLERK AND RECORDER,
7 EX-OFFICIO CLERK OF THE
8 CITY AND COUNTY OF DENVER
9 NOTICE PUBLISHED IN THE DAILY JOURNAL _____, 2015; _____, 2015
10 PREPARED BY: Laurie Heydman - ASSISTANT CITY ATTORNEY - _____, 2015
11 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of the City
12 Attorney. We find no irregularity as to form, and have no legal objection to the proposed ordinance. The
13 proposed ordinance is not submitted to the City Council for approval pursuant to §3.2.6 of the Charter.
14 D. Scott Martinez, Denver City Attorney
15
16 BY: _____, City Attorney DATE: _____, 2015