

1 **BY AUTHORITY**

2 ORDINANCE NO.
3 SERIES OF 2019

COUNCIL BILL NO. CB19-0082
COMMITTEE OF REFERENCE:
Finance & Governance

5 **A BILL**

6 **For an ordinance establishing a new fund in the Public Health Special**
7 **Revenue Fund Series for the “Healthy Food for Denver’s Kids” Fund and**
8 **appropriating budget for the fund in 2019.**
9

10 **WHEREAS**, in the Denver General Election in November 2018, Denver voters approved
11 Initiated Ordinance 302 to increase the Denver sales tax rate by 0.08 percentage points to support
12 healthy food programs for youth in Denver; and

13 **WHEREAS**, the City and County of Denver passed Ordinance No. 1420 in Series 2018 to
14 compile and codify the fund plan, tax imposition, and tax remittance portions of the four sales and
15 use tax increases approved by the people of the City and County of Denver; and

16 **WHEREAS**, the City and County of Denver wishes to create a special revenue fund to
17 receive this additional sales tax revenue and administer the new program;

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

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22 **Section 1.** A new fund is hereby established in the Public Health Special Revenue Fund Series,
23 Accounting No. 14000, a “Healthy Food for Denver’s Kids” Fund, Accounting No. 14809, for the
24 purpose of receiving and accounting for the Healthy Food for Denver’s Kids Program’s portion of
25 sales and use tax receipts.

26 **Section 2.** Monies received from Denver sales and use tax collections which are determined
27 to be the Healthy Food for Denver’s Kids Program’s portion of such collections, as well as any
28 interest earned on said monies, shall be deposited into the Treasury of the City and credited to
29 Special Revenue Fund No. 14000, which is set forth and described in Section 20-18 of the Revised
30 Municipal Code of the City and County of Denver, and specifically to Accounting No. 14809-6500000.

31 **Section 3.** Program expenditures are hereby authorized for the “Healthy Food for Denver’s
32 Kids” Program Fund, Accounting No. 14809, to be expended by the Executive Director of the Denver
33 Department of Public Health and Environment. Authorized expenditures and administrative

1 spending caps for Accounting No. 14809 include those stipulated in Division 6 of article VIII of
2 Chapter 2 of the Denver Revised Municipal Code, as amended by Initiated Ordinance 302 and any
3 subsequent amendments. This is an appropriated, non-lapsing fund.

4 **Section 4.** For the year 2019, there is hereby appropriated to the appropriation account
5 hereinafter designated in the amount of money following such designation, to be expended for the
6 purposes and upon the authorizations in said Ordinance set forth:

<u>Accounting Number</u>	<u>Appropriation Account</u>	<u>Expending Authority</u>	<u>Amount</u>
14809-6500000	Healthy Food for Denver’s Kids	Executive Director of the Denver Department of Public Health and Environment	\$11,844,613

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8 Starting in 2020, expenditures for the “Healthy Food for Denver’s Kids” Program Fund shall be
9 authorized by the annual appropriation ordinance.

10 **Section 5.** To ensure that the correct amount of revenue is dedicated to this voter-approved
11 program, the amount appropriated each year shall be increased or decreased by the difference
12 between (1) the prior year’s appropriation that was based upon estimated revenues and (2) the
13 actual revenues received in the prior year as determined by the annual audit of the City’s financial
14 statements, per fiscal year-end close.

15 **Section 6.** The Chief Financial Officer of the City and County of Denver is hereby authorized
16 and directed to make such book and record entries and to do such other things as may be
17 necessary to accomplish the purposes of this Ordinance.

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23 [Signature page follows].

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1 COMMITTEE APPROVAL DATE: February 12, 2019

2 MAYOR-COUNCIL DATE: February 19, 2019

3 PASSED BY THE COUNCIL: _____

4 _____ - PRESIDENT

5 APPROVED: _____ - MAYOR _____

6 ATTEST: _____ - CLERK AND RECORDER,
7 EX-OFFICIO CLERK OF THE
8 CITY AND COUNTY OF DENVER

9 NOTICE PUBLISHED IN THE DAILY JOURNAL: _____; _____

10 PREPARED BY: Rachel Bardin, Budget and Management Office DATE: February 21, 2019

11 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the Office of
12 the City Attorney. We find no irregularity as to form, and have no legal objection to the proposed
13 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to §
14 3.2.6 of the Charter.

15 Kristin M. Bronson, Denver City Attorney

16 BY: *Kristin M. Bronson*, Assistant City Attorney DATE: Feb 21, 2019