

1 **BY AUTHORITY**

2 ORDINANCE NO. _____

COUNCIL BILL NO. CB15-0223

3 SERIES OF 2015

COMMITTEE OF

4 REFERENCE:

5 Finance and Services

6 **A BILL**

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

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

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

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

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

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

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

27 (b) For special revenue accounts in fund nos. 11000, 12000, 13000, 14000, 15000, 16000,
28 17000, and 18000, closure of unused accounts may occur administratively without need
29 for an ordinance. Upon completion of the restricted purpose or upon notice from an
30 expending authority that a special revenue fund account has no further purpose, the
31 special revenue fund account may be closed as prescribed by the manager of finance
32 and the expending authority for the corresponding special revenue fund.
33

1 COMMITTEE APPROVAL DATE: April 21, 2015

2 MAYOR-COUNCIL DATE: April 28, 2015

3 PASSED BY THE COUNCIL _____
4 2015

5 _____ - PRESIDENT

6 APPROVED: _____ - MAYOR _____ 2015

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

10 NOTICE PUBLISHED IN THE DAILY JOURNAL _____, 2015; _____ ,
11 2015

12 PREPARED BY: Laurie J. Heydman - ASSISTANT CITY ATTORNEY - April 30, 2015

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

17 D. Scott Martinez, Denver City Attorney

18

19 BY: _____, Assistant City Attorney DATE: _____, 2015