ORDINANCE NO. 167, 2013
OF THE COUNCIL OF THE CITY OF FORT COLLINS
APPROPRIATING PRIOR YEAR RESERVES IN THE CONSERVATION TRUST FUND AND AUTHORIZING THE TRANSFER OF APPROPRIATIONS TO THE CAPITAL PROJECTS FUND

WHEREAS, the City receives lottery proceeds from the State of Colorado each quarter and annually submits to the State a *Status of Conservation Trust Fund Report*, showing how the proceeds have been spent; and

WHEREAS, in August 2012, the Colorado Department of Local Affairs (DOLA) audited the City's 2011 *Status of Conservation Trust Fund Report*; and

WHEREAS, on January 9, 2013, the City was notified by DOLA that Conservation Trust Fund dollars were being improperly commingled with other City funds, contrary to the requirements of CRS Sec. 29-21-101; and

WHEREAS, this Ordinance separates the lottery funds by transferring the other City funds that are derived from interest earnings, grants, and contributions, out of projects in the Conservation Trust Fund and into projects in the Capital Projects Fund; and

WHEREAS, the City's Conservation Trust Fund has $13,808 in prior year reserves from interest earnings and contributions, which monies need to be appropriated for transfer to the Capital Projects Fund to comply with CRS Sec. 29-21-101; and

WHEREAS, the City's Conservation Trust Fund also has $1,084,261 of existing project appropriations from grants and contributions that also needs to be transferred to projects through the Capital Projects Fund; and

WHEREAS, Article V, Section 9 of the City Charter permits the City Council to appropriate by ordinance at any time during the fiscal year such funds for expenditure as may be available from reserves accumulated in prior years, notwithstanding that such reserves were not previously appropriated; and

WHEREAS, Article V, Section 10, of the City Charter authorizes the City Council to transfer by ordinance any unexpended and unencumbered appropriated amount or portion thereof from one fund (project) to another fund (project), provided that the purpose for which the transferred funds are to be expended remains unchanged.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS as follows:

Section 1. That there is hereby appropriated from prior year reserves in the Conservation Trust Fund the sum of THIRTEEN THOUSAND EIGHT HUNDRED AND

EIGHT DOLLARS ($13,808) for transfer to the Capital Projects Fund - Trail Acquisition/Development - Special Funds Project and appropriated therein.

Section 2. That the unexpended appropriated amount of ONE MILLION EIGHTY-FOUR THOUSAND TWO HUNDRED SIXTY-ONE DOLLARS ($1,084,261) in Conservation Trust Fund projects is hereby authorized for transfer to the Capital Projects Fund for the following projects:

Poudre River Trail Project		$737,597
Fossil Creek Trail Project		200,000
Pickle Plant Project		75,364
Hughes Stadium Disc Golf Course Project		71,300
	Total	$1,084,261

Introduced, considered favorably on first reading, and ordered published this 3rd day of December, A.D. 2013, and to be presented for final passage on the 17th day of December, A.D. 2013.

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Mayor

ATTEST:

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City Clerk

Passed and adopted on final reading on the 17th day of December, A.D. 2013.

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Mayor

ATTEST:

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City Clerk