



# City of Santa Fe, New Mexico

## LEGISLATIVE SUMMARY

### Resolution No. 2015-\_\_\_\_ Parks Bond Review

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**SPONSOR(S):** Councilor Dominguez

**SUMMARY:** The proposed working draft of the resolution directs city staff to conduct a comprehensive review of the bond projects related to the 2008 general obligation bond including modifications to the plan, allocation/reallocation of funds, completion status of projects, and procedures used to carry out the projects. The resolution is drafted pursuant to the discussion by the Finance Committee on April 13, 2015 relating to a full review of the 2008 general obligation bond.

**PREPARED BY:** Jesse Guillen, Legislative Liaison

**FISCAL IMPACT:** Yes

**DATE:** April 24, 2015

**ATTACHMENTS:** Resolution (Working Draft)

**CITY OF SANTA FE, NEW MEXICO**

**RESOLUTION NO. 2015-\_\_\_\_**

**INTRODUCED BY:**

Councilor Carmichael Dominguez

**A RESOLUTION**

**DIRECTING STAFF TO CONDUCT A COMPREHENSIVE REVIEW OF THE 2008 BOND PROJECTS INCLUDING MODIFICATIONS, ALLOCATION AND REALLOCATION OF BOND FUNDS, COMPLETION OF PROJECTS AND PROCEDURES USED; REQUIRING A REPORT TO THE GOVERNING BODY.**

**WHEREAS**, on March 4, 2008 City of Santa Fe voters approved a \$30,300,000 general obligation bond (“2008 Bond”) to acquire land for, and to improve, public parks, trails and open spaces for recreational purposes; and

**WHEREAS**, on June 25, 2008, the Governing Body approved a draft implementation plan dated October 31, 2007 and identified as “Draft 4” (“D4 Plan”) for the 2008 Bond, together with certain amendments thereto;

**WHEREAS**, the D4 Plan identified proposed improvements and related cost estimates at City parks (collectively, “Bond Projects”); and

**WHEREAS**, on February 26, 2014 the Governing Body adopted Resolution No. 2014-17 (“Resolution”) authorizing a special external audit of 2008 Bond expenditures (“Audit”) upon

1 completion of the Bond Projects, excluding only the trail project at St. Francis Drive and Cerrillos  
2 Road; and

3 **WHEREAS**, the Resolution provided for the City’s Internal Auditor to collaborate with staff  
4 from the Public Works And Finance Departments and with members of the Bicycle and Trail  
5 Advisory Committee, the Parks and Open Space Commission and the City Audit Committee to  
6 develop procedures for the conduct of the Audit and to select an external auditor (“Auditor”) to  
7 perform the Audit; and

8 **WHEREAS**, the Resolution called for the Auditor to present the Audit to the Governing  
9 Body no later than December 31, 2014, which was extended by Resolution No. 2015-2 to March 31,  
10 2015; and

11 **WHEREAS**, on April 13, 2014 the Auditor presented its draft report and findings (the “Draft  
12 Report”) to the City of Santa Fe Finance Committee; and

13 **WHEREAS**, the Finance Committee concluded that additional information was needed about  
14 the City’s expenditures under the 2008 Bond.

15 **NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE**  
16 **CITY OF SANTA FE** that the City Manager shall direct necessary and appropriate staff to conduct a  
17 comprehensive review of the Bond Projects (“Staff Review”), including, without limitation,  
18 modifications to the D4 Plan; the allocation and reallocation of 2008 Bond funds to and among Bond  
19 Projects; whether the Bond Projects are complete and if not, the work remaining; and the procedures  
20 used to carry out the Bond Projects; and to report to the Governing Body on their findings and  
21 conclusions.

22 **BE IT FURTHER RESOLVED** that staff shall:

23 1. Consult with the City’s Audit Committee to identify any areas where further  
24 examination by the Auditor would be likely to result in a more complete history of 2008 Bond  
25 fund expenditures and, in the event that the Audit Committee recommends that the Auditor undertake

1 additional work, extend the Auditor's contract to include such work.

2           2.       Enlist the assistance of the New Mexico State Auditor in undertaking the Staff  
3 Review, refer to the State Auditor any potential issues identified in the course of the Staff Review,  
4 and cooperate fully with the State Auditor throughout.

5           3.       Consult with the Audit Committee and the State Auditor on the development of  
6 policies and procedures to address in the future any shortcomings identified as a result of the Staff  
7 Review, or independently by the Audit Committee or the State Auditor.

8           4.       Evaluate and report to the Governing Body on or before \_\_\_\_\_, 2015 on the  
9 impacts of funding force account staff out of the general fund rather than through CIP funds.

10          5.       Report to the Governing Body on the costs associated with the foregoing tasks,  
11 including in staff time.

12          6.       Develop a schedule for the foregoing tasks and provide it to the Governing Body on  
13 or before \_\_\_\_\_, 2015.

14                PASSED, APPROVED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

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17 ATTEST:

\_\_\_\_\_  
JAVIER M. GONZALES, MAYOR

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19 \_\_\_\_\_  
20 YOLANDA Y. VIGIL, CITY CLERK

21 APPROVED AS TO FORM:

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23 \_\_\_\_\_  
24 KELLEY A. BRENNAN, CITY ATTORNEY

25 *M/Legislation/ Resolutions 2015/Parks Bond Review*