DENVER

THE MILE HIGH CITY

# CITY AND COUNTY OF DENVER

# MAYOR'S 2019 BUDGET

VOLUME 1

# Mayor's 2019 Budget

## Michael B. Hancock, Mayor

GOVERNMENT FINANCE OFFICERS ASSOCIATION

# Distinguished Budget Presentation Award

PRESENTED TO

**City and County of Denver**

**Colorado**

For the Fiscal Year Beginning

**January 1, 2018**

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City and County of Denver, Colorado** for its annual budget for the fiscal year beginning **January 1, 2018**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# Mayor's 2019 Budget
# For the Fiscal Year Ending
# December 31, 2019

## Michael B. Hancock, Mayor

| | |
|---|---|
| Brendan Hanlon | Chief Financial Officer |
| Murphy Robinson | Executive Director of General Services |
| Jill Jennings Golich | Executive Director of Community Planning and Development |
| Eulois Cleckley | Executive Director of Public Works |
| Allegra "Happy" Haynes | Executive Director of Parks and Recreation |
| Kim Day | Executive Director of Aviation |
| Robert McDonald | Executive Director of Public Health and Environment |
| Don Mares | Executive Director of Human Services |
| Kristin Bronson | City Attorney |
| David Troy Riggs | Executive Director of Safety |

### Auditor
Timothy O'Brien

### Clerk and Recorder
Debra Johnson

### District Attorney
Beth McCann

# Denver City Council

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Council District 7

**Stacie Gilmore, Pro-Tem**
Council District 11

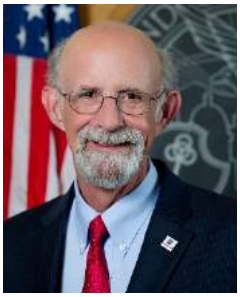
**Rafael Espinoza**
Council District 1

**Kevin Flynn**
Council District 2

**Paul D. López**
Council District 3

**Kendra Black**
Council District 4

**Mary Beth Susman**
Council District 5



**Paul Kashmann**
Council District 6

**Christopher Herndon**
Council District 8

**Albus Brooks**
Council District 9

**Wayne New**
Council District 10

**Robin Kniech**
Council At-Large

**Deborah "Debbie" Ortega**
Council At-Large

# Department of Finance

**Brendan Hanlon,** Chief Financial Officer

**Margaret Danuser**, Deputy Chief Financial Officer

## Budget and Management Office

**Stephanie Karayannis Adams**, Budget and Management Director

**Steve Bohn**, Financial Manager

**Kelly Greunke,** Manager of Budget Operations

**Rachel Bardin,** Budget Analyst Specialist

**Alyson Gawlikowski**, Revenue Specialist

**Kristin N. McCabe,** Senior Budget Analyst

**Feven Netsanet,** Associate Budget Analyst

**Katherine Pease**, Professional Occupational Intern II

**Rory Regan**, Budget Analyst Specialist

**Jessica Skibo**, Senior Budget Analyst

**Jackson Brockway**, Associate Budget Analyst

**Jeremy Matsen,** Senior Budget Analyst

**Derek Moretz**, Senior Budget Analyst

**Tara Olden,** Senior Budget Analyst

**Madelyn Rahn**, Professional Occupational Intern II

**Lindsay Schwerman,** Budget Analyst Specialist

## Peak Academy/Business Process Improvement

**Melissa Wiley,** Manager of Peak Academy

**Drew Brown**, Management Analyst III

**Jerraud Coleman,** Management Analyst IV

**Robert Peek,** Management Analyst III

**Nate Bradley,** Management Analyst I

**Patrice Hawkins**, Management Analyst III

**Andy Rees**, Management Analyst III

## Capital Planning and Programming Division

**Laura Kane Perry,** Capital Planning and Programming Director

**Emily Snyder**, Capital Program Manager

**Andrew Marzo,** Financial Analyst Specialist

## Office of the Controller

**Alla Feldman**, Accounting Specialist

**Eric Cobb,** Accounting Specialist

**Cover Photo:** Evan Semón

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# Introduction

*Michael B. Hancock*
Mayor

*City and County of Denver*
OFFICE OF THE MAYOR
CITY AND COUNTY BUILDING
DENVER, CO 80202-5390
TELEPHONE: (720) 865-9090 • FAX: (720) 865-8787
TTY/ TTD: (720) 865-9010

September 13, 2018

Dear Denver City Council Members, City Employees and Residents of Denver:

A city's budget reflects its values. Each budget I've released since becoming your Mayor in 2011 has prioritized investments that improved, strengthened and added to what we love about Denver without losing our sense of culture, character and community. My 2019 budget proposal embodies these core principles and will allow us to continue setting Denver's people and neighborhoods on an equitable path of prosperity well into the future.

In my 2018 State of the City Address, I outlined a new Equity Platform that will allow us to take a stronger role in connecting people to opportunity, so no one is left behind. My 2019 budget proposal will make strategic investments intended to fund key elements of the Equity Platform, particularly programs that will protect our people and neighborhoods and increase access to opportunity for all.

Other spending priorities in the 2019 budget submittal include: a significant increase in funding for affordable housing; improved services for the homeless and other vulnerable populations; offering more mobility options and addressing traffic congestion; delivering on the community-supported projects in the Elevate Denver Bond Program; and ensuring that Denver remains one of the safest big cities in the U.S.

I'm proud of the fact that Denver was recently reaffirmed as AAA rated by the top three credit rating agencies because of our strong financial management practices. My 2019 budget proposal is fiscally responsible and balanced, and it maintains healthy reserves and contingency funds for emergencies.

I am proposing a $1.46 billion General Fund budget, which will allow us to keep up with the demands of a growing city and continue to provide quality services for our people. This budget will specifically fund:

- A record of more than $50 million for affordable housing achieved in part by utilizing marijuana tax revenues to double our Affordable Housing Fund;
- My Equity Platform, including the creation of a new Neighborhood Equity and Stabilization Team, or NEST, additional neighborhood resource centers, and a $1.2 million investment in the WorkNow program to recruit and train local workers;
- A $14.7 million investment in homeless services and facilities, including $4 million to hire up to 10 "peer" navigators in our shelters and to begin implementing recommendations from our new Three-Year Shelter Strategic Plan;
- In 2019, 31 percent of affordable housing funds will also be dedicated to support those experiencing homelessness;
- An additional $27 million for transportation and mobility efforts, including a bigger commitment to bicycle and pedestrian infrastructure;
- 68 additional police officers and firefighters to continue to keep Denver residents safe;



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- Expanding the city's property-tax rebate program, in coordination with Denver City Council, so that home-owning families with at least one child earning less than 40 percent of AMI are now eligible. We are also expanding the eligibility requirements so more home-owning senior citizens and people with disabilities will qualify for support;
- The purchase of 119 electric vehicles for Police, Fire, and Public Works fleets to support our commitment to reducing greenhouse gas emissions 80 percent by 2050 and addressing climate change locally;
- Enhancing parks maintenance and safety crews so our parks remain safe and welcoming to all; and,
- Eliminating late fees for overdue library books and materials to remove barriers, even small ones, to access for those residents who rely on and benefit the most from the innovative services provided by the Denver Public Library.

**Expanding Affordable Housing Options & Homeless Services**
Providing equity for all neighborhoods and all people is how Denver will continue to rise. Yet affordable housing remains a primary challenge to achieving that equity. Since taking office, Denver has helped create or preserve over 5,000 affordable homes, house more than 6,300 families and individuals experiencing homelessness and nearly tripled our annual investment in homeless services and support. But we must do more. As federal funding dwindles, it's even more important for the city to step in and help create housing Denver's families can afford.

A two percent increase in the retail marijuana tax rate will contribute roughly $9 million annually toward housing. This, paired with a General Fund transfer increase of $7 million, will double our Affordable Housing Fund. Our new plan to create more housing options for residents sooner will direct 31 percent of the 2019 Affordable Housing Funds to serve those experiencing homelessness and 17 percent to those earning 30 percent Area Median Income (AMI) and below.

Our increased focus on housing has also extended to those experiencing homelessness. Since 2011, we've helped open three new shelters and launched -- and expanded -- two of our most successful efforts: our innovative supportive housing program for the chronically homeless, and Denver Day Works, which provides jobs for the homeless. To further support my administration's multi-faceted approach to helping those experiencing homelessness, my 2019 budget proposal will allocate $4 million to begin implementing recommendations of our new Three-Year Shelter Strategic Plan, including funds to make physical changes to shelter facilities and to place 5-10 peer navigators in shelters to help those experiencing homelessness gain access to resources from compassionate peers who have experienced homelessness themselves.

We are also making a $1.5 million investment in the Temporary Rental and Utility Assistance (TRUA) program to provide emergency funding for residents experiencing financial emergencies. We will also make an additional $160,000 investment in the Department of Human Services to provide eviction assistance and hotel vouchers to people in need of temporary help or housing.

**Improving Transportation and Mobility**
Equity must be a value that applies to everything we do as a city, including mobility, and it's time our streets learn to share. My administration remains focused on offering everyone more ways to get around by biking, walking and taking transit. In 2019, we will make an additional $27 million investment to continue implementing the city's Mobility Action Plan to improve safety, increase mobility options, manage and mitigate congestion, and address climate change.

In combining a variety of funding sources, including the General Fund, the Capital Improvement Program and Elevate Denver Bond Program, as well as state revenues, we will be making numerous investments in 2019, including:

- Doubling our annual commitment to bicycle-network buildout, with a $4.2 million investment. We also

are proposing a one-time $2.9 million investment in our bike network from the recent sale of city-owned property. This is part of an ambitious effort to add 125 miles of bike lanes over the next five years;

- Continuing to complete our pedestrian network with an investment of $3.8 million for pedestrian crossing improvements at 10 intersections and to fill critical sidewalk gaps;
- $2.6 million for projects to address safety at high crash locations, to implement recommendations of the Vision Zero Action Plan, and for new safety medians in Green Valley Ranch;
- An additional $250,000 for the projects that achieve Safe Routes to School, bringing our total investment in children's/youth safety and mobility to $750,000;
- $1 million dedicated for transit improvements and transit program development, including speed and reliability improvements along key corridors in coordination with RTD; and,
- $800,000 to continue the city's support for the Denver Bike Share program. This investment would allow us to discount or even offer free B-Cycle rides to Denver residents and extend the program into unserved neighborhoods.

The 2019 budget also includes funding for the "Navigate North Denver" program to help mitigate traffic and improve way-finding during the next few years of construction that will take place in north Denver.

**Protecting Denver's Unique Neighborhoods**

We should never stop investing in our neighborhoods or making the improvements that raise residents' quality of life. But we should also have strategies to keep families who want to stay in their neighborhoods from being displaced.

My 2019 budget proposal will fund the creation of NEST to deploy resources specifically tailored to help neighborhoods that are under threat of displacement as new public and private investment comes in.

We also are proposing to fund two new Neighborhood Resource Centers – in Globeville and Montbello – modeled after a pilot we launched in April inside the Valdez-Perry Branch Library. These resource centers will provide residents with easy, direct access to financial coaches, social services, housing resources and more right in their neighborhoods.

In addition, in 2019 we will begin to implement the recommendations submitted by more than 20,000 residents to inform the new *Denveright* long-term planning documents. Residents were clear they want the Denver of the future to focus on equity, underserved communities and neighborhood preservation. A $9 million investment will be made in *Denveright* priority capital projects in 2019.

Throughout my tenure as Mayor, we have strived to equitably serve our vulnerable residents. In 2019, we will seek to further ease the tax burden by expanding eligibility for our Elderly and Disabled Property Tax Rebate Program to seniors and disabled homeowners who earn 35 percent or less of the AMI and for families (defined as a household with at least one child under age 18) who earn less than 40 percent AMI.

**Enhancing Parks and Recreation**

Our goal is for every resident to live within a 10-minute walk of a park – every resident. Our families deserve nothing less than easily accessible, safe and fun parks where children of all ages can play and gather. That's why in 2019 we will be making improvements at neighborhood parks, expanding park land, and constructing a new pocket park in Westwood, new playgrounds in north Denver and a new dog park in south Denver. We will be improving maintenance, upkeep and safety patrols in downtown parks.



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Recreation centers are important community gathering places and offer Denver residents of all ages opportunities to play, recreate and exercise. In 2019, we will accelerate ongoing replacement of old equipment such as weights, medicine balls and mats at our city's recreation centers.

With $136 million from the Elevate Denver Bond Program directed to parks and recreation over the next 10 years, we will continue to improve our parks and bring more opportunities to more people and more neighborhoods.

**Keeping Denver a Safe Big City**

Keeping our people safe is one of the most important duties of being Mayor. I continue to prioritize investments in the personnel, equipment and programs that effectively maintain Denver as a safe big city. In 2019, we will see an increase in the number of uniformed personnel by 68, to provide better coverage in our growing city.

We also create stronger neighborhoods when our neighbors trust the people serving them. Today, our Police Department and Denver residents are working together like never before to improve community safety, accountability and dialogue between officers and neighbors. In 2019, we will put 31 additional police officers on the streets, including three new detectives to meet the demands of a growing city and further that mission of collaboration and cooperation. We will increase the department's "use of force" training to emphasize de-escalation tactics. We will also fund three additional detectives for the sole purpose of investigating domestic violence cases.

My 2019 budget will fund 37 new firefighters to help expand our capacity of first responders and ensure appropriate response times across the city. This includes 14 firefighters for the new Northfield fire station expected to be complete by mid-2019. The Medical Unit Program in downtown, which provides basic life support services for acute medical calls, will also be expanded from two to five days a week.

**Bolstering Mental Health Services and Mitigating Substance Misuse**

As I said in my State of the City Address this year, Denver continues to face mental health and substance use and misuse crises, and I have directed city agencies to devise a comprehensive approach to improving treatment and prevention programs. In July, we released an Opioid and Substance Misuse Strategic Action Plan that will use $3.1 million in funding in 2019 to ensure a coordinated response that draws on the expertise of service providers, policymakers and systems-level leaders. We are poised to begin piloting a 24/7 treatment-on-demand program with Denver Health. And to help people get access to services, we will be adding peer navigators in our libraries and within the Department of Public Health and Environment. We will also introduce a mobile van for needle exchange, syringe access and access to treatment and other services.

My 2019 budget will increase funding to ensure continued 24/7 access to mental and behavioral health services through Denver Health within the Sheriff's Department. This investment will help address growing mental health challenges in the jails because half of the Denver jail population experiences mental health issues.

The Crime Prevention and Control Commission will fund a "Navigator Court" in 2019 where individuals out of compliance with court orders will be provided with a navigator who can help ensure that they are actively trying to be compliant and who will assist them in working through barriers.

**Extending Equity and Access to Opportunity for Residents and Neighborhoods**

Denver is experiencing a cascade of opportunity from the increased investment that has occurred in our city, and we have redirected our economic strategy to address the negative impacts that growth and development may have on the culture, character and community of our neighborhoods. Through our new Equity Platform, Denver will begin taking an even stronger role in connecting people to opportunity, so that no one is left behind. Initiatives will take an equity-focused approach by extending job opportunities, business growth and support to

more residents, businesses and neighborhoods, as well as race and justice training for city staff so that we can better serve our residents.

In 2019, the Office of Economic Development will leverage $1.1 million for small business capacity-building services, a small business support lending program and to support youth employment.

Small investments can make a big difference. In 2019, we will expand the capacity of our Financial Empowerment Centers to serve more people and help address a waitlist of residents seeking financial guidance and tools. The Denver Public Library will also eliminate late fees on overdue books and other materials, to encourage greater participation in our wonderful libraries.

Another way to support our local economy is to deliver on capital construction projects and ensure that Denver's women- and minority-owned businesses are brought on to help deliver them, and that local workers are trained and hired. We have begun work on major public projects across this city and in 2019, we will focus on delivering on those commitments. Voters overwhelmingly approved the Elevate Denver Bond Program in November 2017. Several projects to improve our infrastructure are already under construction, while many others are in the development stages. By 2019, even more public projects will start to take shape across the city.

My 2019 budget proposal will expand our workforce development efforts, including a $1.2 million investment in WorkNow, the city's employment platform to place, retain and advance workers in the construction industry and to ensure that families living in communities directly affected by public construction projects can access the employment and skills development opportunities those projects provide.

The National Western Center program, which has made tremendous progress in laying the groundwork for infrastructure, is leading Denver's WorkNow efforts, and will begin initial construction in 2019 with the help of new positions focused on project delivery.

**Ensuring a Sustainable Future**

We will continue to expand the city's recycling and composting program with a $2.2 million investment in 2019 for 13 additional compost collection trucks, more compost service carts, and funding for education efforts. I'm confident these investments will help increase the 22 percent of recyclable and compostable material we currently divert from our landfill.

To achieve my goal of having at least 200 electric vehicles in the city fleet by 2020, we intend to buy 119 electric vehicles next year for the Police, Fire and Public Works departments.

In 2017, voters approved a new Green Roof initiative to create a new building code requiring large buildings across Denver to dedicate a portion of their roof to solar or vegetation. Two new positions were created in 2018 to implement this new program and one more will be added in 2019 in the Department of Community Planning and Development and one more will be created within the Department of Public Health and the Environment.

**2018 Budget Proposal**

The total operating budget for 2019 for all appropriated funds is $2.45 billion, an increase of 3 percent from 2018. The city's General Fund will increase to $1.46 billion, as base expenditures grow by a net 4.2 percent. The total General Fund transfer to the Capital Improvement Fund for 2019 is $24.2 million. This budget will increase Denver's fulltime employee count by 234, which includes a net increase of 68 new uniformed employees in our law enforcement agencies.



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**Revenue Performance**

The General Fund revenue forecast for 2019 totals $1.4 billion. This is a net increase of $56.5 million or 4.2 percent over the 2018 revised estimate. Tax revenue comprises close to 70 percent of the 2019 revenue forecast and represents three-quarters of projected revenue growth in 2019. The forecast for tax revenue in 2019 is increasing by $43.5 million, a 4.6 percent increase over the 2018 revised forecast. Most of this projected growth is attributable to growth in sales tax. The 2019 sales and use tax forecast totals $730 million, a $38.1 million or 5.5 percent increase over the 2018 revised estimate.

**Marijuana Revenues and Spending**

Projected revenue from the special retail marijuana tax and state shareback is $32.1 million in 2019. This includes the additional two percent that is dedicated to affordable housing. In 2019, in addition to supporting regulation, enforcement and education efforts related to marijuana use, revenue from the special retail marijuana tax and the state shareback will support the opioid intervention program mentioned above as well as one-time investments in the Capital Improvements Program.

**Reserves**

My 2019 budget maintains the General Fund reserve at 15.2 percent of expenditures, an amount that is consistent with the city's reserve policy of 15 percent of expenditures and I believe, is a sound financial practice. In addition, the annual General Fund contingency is budgeted at $28.6 million and the Capital Improvement fund will hold $5 million for unexpected needs in 2019.

I believe our progress as a city can best be measured by the intangibles; what changes lives and what builds up people, like access to opportunity and promoting equity in our communities. That is the full measure of a city on the rise – and Denver is truly a city on the rise. My 2019 budget proposal will make strategic investments to further the trajectory of this truly great city and ensure that we keep up with the demands of our unprecedented growth; expand affordable housing options and improve services we provide; protect our unique neighborhoods; deliver on major projects; improve mobility and transportation; and ensure that Denver remains one of the safest big cities in the U.S.

I am pleased to submit this 2019 budget proposal for consideration by the Denver City Council, city employees and the residents of Denver.

Respectfully,

Michael B. Hancock
Mayor

The budget document provides detailed information about the City and County of Denver's estimated revenues and expenditures for the ensuing fiscal year. It also serves as a work plan for the City and its departments, including a framework for setting priorities, strategic initiatives, and performance measures. The document is divided into the sections described below.

## Introduction

The Introduction contains the Mayor's budget message and, in the final 2019 Budget Document, an overview of the City's Strategic Framework. Changes made after the September draft was printed are included in this section, in both the October draft and final book.

## Budget Summary

The Budget Summary contains the budget highlights, an overview of the City's fund structure, a calendar of the budget process, and Denver's financial policies—including the City's reserve policies. The Budget Summary also contains exhibits and charts that summarize revenues and expenditures for the entire City budget, including the General Fund, Special Revenue Funds, Internal Service Funds, Enterprise Funds, Capital Improvement Funds, and Debt Service Funds. This section also contains a personnel comparison for all funds.

## Fund Summaries

The General Fund summary section includes financial schedules, which summarize revenues by source, expenditures by department/agency, changes in the fund's net financial position, and a detailed discussion of the major General Fund revenue sources.

The Special Revenue Fund and Grants sections includes financial schedules that detail all major grants and outside or dedicated funding sources, as well as descriptions of each broken down by major program categories.

The Internal Service and Enterprise Fund sections include financial summaries and details for these Proprietary (business-type) Funds.

The Capital Improvement Fund section includes an overview of the City's capital budgeting process, a summary of projected operating impacts from proposed capital projects and financial summaries and detailed project listings and descriptions for each sub-fund.

The Debt Service Fund section contains an overview of the City's long-term debt and a financial schedule of General Obligation (GO) Bonds and Excise Bonds.



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# Agency/Program Detail

The Agency Detail section contains all department and agency budgets and a description of services. The department and agency summaries include goals for the coming year and the resources dedicated to achieving those goals. The Budget and Management Office facilitates this process on behalf of the Mayor's Office.

The Agency Detail section is organized by the following functional areas:

Administration
Aviation
Community Planning and Development
Economic Development
Environmental Health
Finance
General Services
Human Services
Independent Agencies
Parks, Recreation, and Cultural Facilities
Public Safety
Public Works
Technology Services

Department and agency narratives include the following information:

An Organizational Chart representing the hierarchy of each department's or agency's functional program units.

A Mission stating the organization's purpose and goals.

A Department or Agency Summary providing a brief, high-level overview of the entire organization and purpose. Included in this section is a link to the organization's website, for more information.

A Services section, composed of the organization's functional program units and a description of what and how they deliver services to people in Denver.

Department Strategies describe both on-going and focused efforts to achieve the department's mission, and how it will improve its performance metrics.

Performance and Program Highlights provides an overview of the organization's high-level performance indicators and unique programs that support the organization's overall mission. This section may also provide a brief discussion of the performance measures, including identifying underlying historical trends, explaining why the measure is important and how it supports the agency's strategic plan, and translating acronyms or other terminology.

The Department Budget (department level only) summary provides a breakout of agencies or major divisions within the department, as well as by funding source, including: General Fund, Enterprise Funds and Internal Service Funds, grants and other Special Revenue Funds, and Capital Improvement Funds. Appropriated transfers and payments are included, where applicable. Each table in the summary compares the prior year actuals, current year appropriations and estimates, and the ensuing year recommended budget for the department's expenditures, personnel complement, and revenue.

The Programmatic Changes section explains notable increases and decreases in the future year recommended budget from the current year appropriation. At the department level, this section follows the department budget. For stand-alone agencies within the Administration and Independent Agencies tabs, this section follows the budget detail table. Some probable changes that are identified each year are:

- Changes in expenditures due to personnel changes, programmatic expansions or reductions, or committed savings.
- Changes in revenue that cannot be explained by economic or population growth that may be the result of increased customer demand, new fees or increases to existing fees, or additional programs.
- Impacts on departments from citywide policy or budgeting changes (i.e., the impact on a department or division from changing the way on-call FTE counts are estimated).

The Budget Detail pages include expenditure, revenue and personnel summaries at the agency detail level, both within large departments and for stand-alone agencies within the Administration and Independent Agency tabs. These mirror the department budget summaries except that they provide budget details at the activity level, and they include a list of the grants and other Special Revenue Funds that support the agency's programs.

## Appendices

The Appendices include a discussion of the City and County of Denver's budget basis; a description of major expenditure categories; a summary of the capital equipment program by department and funding source; an explanation of the Police and Fire Pension Plan; and a glossary of terms. In the October 2019 Budget document, the appendices also include a three-year comparison of property tax levies and assessed valuation; October changes to the proposed budget; a community profile; an overview of Denver's Tax Burden; and the full text of City Council amendments (if applicable). The final 2019 Budget document also includes a long-range forecast of General Fund revenues and expenditures, and a copy of the Annual Appropriation Ordinance (Long Bill).



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# The Strategic Framework

The City's annual budget is created to reflect the Mayor's priorities and address community needs each year. The budget process takes place over a five-month period, during which agencies propose new or expanded programs and investments to better serve the public and meet the goals set out by the City. The Budget & Management Office staff assess proposals for their merits across a collection of considerations, with the first among them being the Mayor's Strategic Framework. This framework, shown in the graphic below, illustrates Mayor Hancock's priorities as it relates to creating a prosperous and inclusive Denver.

The following pages outline key strategies and investments for priority areas and the measures used to gauge success. For a more interactive experience and story-maps with updated data, visit www.denvergov.org/peakperformance.

## Core Principles

- **Children & Youth** – Investments that enhance the resilience and health of children and young people are critical to Denver's future.
- **Public Safety** – All Denver residents and visitors deserve to be and feel safe in our community. The City is committed to a robust public safety system.
- **Safety Net** – The City is committed to serving residents in need and protecting its most vulnerable.
- **Jobs/Economic Opportunity** – All Denverites deserve access to great jobs and a path forward to their fullest potential. The 2019 budget makes equity and access to opportunity a cornerstone.
- **Customer Experience** – The City remains committed to services that are easy to navigate and understand and maintaining helpful and courteous staffing.
- **Sustainability** – Like Customer Experience, sustainability is embedded in the way the City delivers services to assure a sustainable future for our community. The City believes in operations, services, and an environment that are resilient and clean for future generations. Being responsible with financial and natural resources is emphasized in every decision made.

### Additional 2019 Focus Areas:

- **Affordability and Housing Options –** In an area of booming growth, families are feeling the pinch of higher prices in housing, goods, and services. Mayor Hancock is committed to helping residents stay in their homes and share more equitably in Denver's prosperity.
- **Mobility & Transportation –** Inclusive communities include numerous ways to get around. The 2019 budget includes increased investments toward an accessible, safe and multimodal transportation network.
- **Protecting Denver's Unique Neighborhoods –** Denver's unique neighborhoods add character to our City and bring joy to its residents and visitors. 2019 investments help bolster the City's ability to accommodate growth and change while building upon unique neighborhood characteristics.
- **Parks and Recreation –** Our parks system is beloved by Denver's residents and visitors. 2019 investments help keep our parks clean and safe for everyone.
- **Behavioral Health –** Along with national trends, Denver faces rising mental health challenges and/or drug addiction cases. The 2019 budget makes unprecedented local investment in helping to treat our neighbors who face these health challenges in their lives.

## Doing the Most with Every Dollar

The Strategic Framework guides the direction of the City and the priority program areas. The Budget & Management Office also considers departmental operational needs, feasibility, long-term financial impacts, performance metrics, alignment with strategic plans, and interagency coordination when developing recommendations for additional resources.

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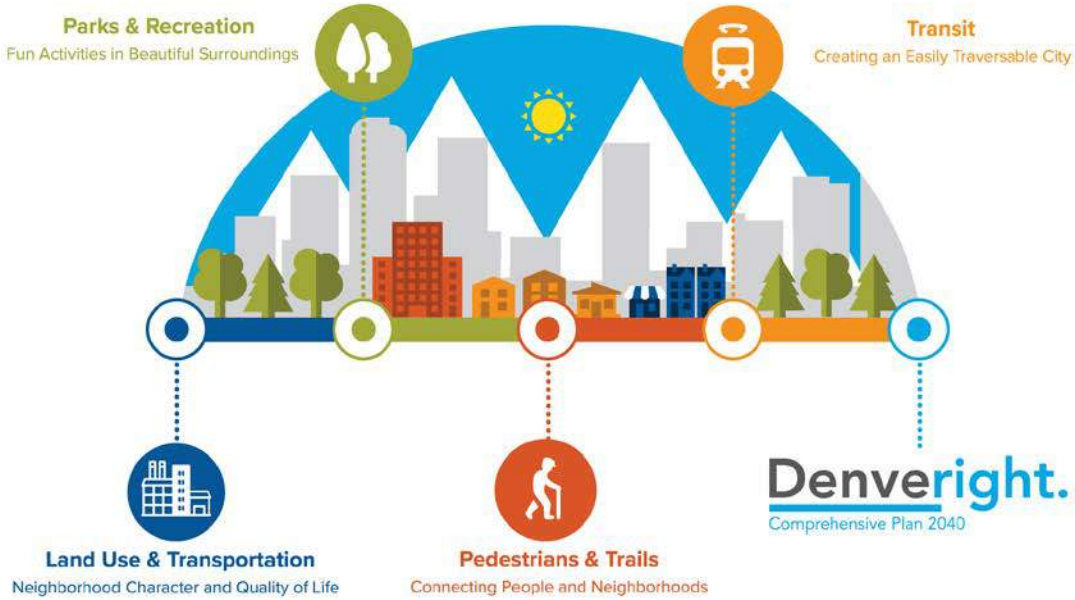
# Denveright Overview




Denveright is a more than two-year community planning process that led to plans for a more inclusive, connected, and healthy city. The Denveright plans will guide the city's growth, development, parks, mobility options and more over the next 20 years. This planning effort helps combine and align many planning efforts into one comprehensive plan. This includes the following plans:

- **Comprehensive Plan 2040**, the 20-year vision for Denver and its people.
- **Blueprint Denver**, A citywide land use and transportation plan.
- **Game Plan for a Healthy City**, A citywide and long-range parks and recreation plan.
- **Denver Moves: Transit**, A citywide transit plan.
- **Denver Moves: Pedestrians and Trails**, A citywide plan for completing and improving sidewalks, street crossings, and trails.

Through Denveright, thousands of Denverite's shared their unique perspectives on what makes Denver great and how it can evolve to be even better. Through various forms of input including public meetings, online surveys and the Denveright street team, who met and talked with people at events throughout the city, the community shared their values and dreams for the future of Denver. By sharing what was most important to them, the community helped to develop the Denveright vision elements. These six elements guide all of the Denveright plans. A full breakdown of the vision elements can be seen on the next page.

Learn more about Denveright at www.denvergov.org/denveright

The City and County of Denver has integrated these vision elements into its deliberation process during the preparation of the Mayor's 2019 Budget to ensure that funding decisions are aligning to the community's vision for Denver.

**Equitable, Affordable and Inclusive**: Denver will be an equitable, inclusive community with a high quality of life for all residents, regardless of income level, race, ethnicity, gender, ability or age. This will be accomplished by ensuring all residents have access to basic services, housing choices and a variety of amenities. Specific goals include reducing involuntary displacement of residents and businesses and integrating equity considerations into city policies, processes and plans.

**Strong and Authentic Neighborhoods**: Denver's neighborhoods will be complete, unique, diverse and economically strong. This will be accomplished by creating a city of complete neighborhoods that reflect the community's history and culture. Specific goals include leveraging arts to support placemaking and to strengthen community, creating and preserving public spaces that reflect neighborhood identity, and conducting intentional and equitable neighborhood planning.

**Connected, Safe and Accessible Places**: Denver will be connected by safe, high quality, multimodal transportation options. This means delivering a multimodal network that encourages more trips by walking, biking and transit and providing a safe transportation system. Specific goals include maximizing the public right-of-way to create great places and creating an equitable and connected multimodal network to improve access to opportunity and services.

**Economically Diverse and Vibrant**: Denver will be a global city with a robust economy that reflects the diversity of our community. This will be accomplished by ensuring economic mobility and improving access to opportunity for all residents. Specific goals include growing a strong, diversified economy, sustaining and growing Denver's neighborhood businesses, accelerating the city's economic vitality through arts and culture, and stimulating the growth of ideas and innovation.

**Environmentally Resilient**: Denver will be a thriving, sustainable city connected to nature and resilient to climate change. This relies on mitigating climate impact by significantly reducing greenhouse gas emissions and preparing for and adapting to climate change. Specific goals include conserving water, improving water quality, protecting and expanding the city's green infrastructure network, reducing the disposal of solid waste, and improving air quality.

**Healthy and Active:** Denver will be a city of safe, accessible and healthy communities. Specific goals include providing high quality parks and recreation to serve all Denver residents, creating environments that support physical activity and healthy living, ensuring access to affordable, nutritious and culturally-appropriate foods in all neighborhoods, and incorporating health analysis into relevant city policies, processes and planning.



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# Overview

Many City agencies, as well as community partners, including Denver Public Schools, are focused on achieving positive outcomes for the children and youth of Denver. They come together through two primary organizations: The Children's Cabinet and the Denver Education Compact.

The foundation for a world-class city must begin with investing in Denver's youngest residents. Denver residents understand that ensuring that our children and youth receive a quality education from pre-school through college will position Denver to have a better-educated workforce in the future. Approved by Denver voters in 2006 and reauthorized in 2014 to extend to 2026, the Denver Preschool Program (DPP) is funded by a 0.15 percent sales tax. Since our initial authorization in 2006, DPP has provided more than $106 million in tuition support to more than 50,000 children. While the City of Denver collects the sales tax, and distributes it to DPP, the program is run by a separate non-profit called the Denver Preschool Program. To learn more about DPP, visit https://dpp.org/.

# Key Strategies

The City has developed five strategies for children and youth and is working with internal agencies and community partners through the Denver Children's Cabinet and Denver Education Compact to focus on these strategies.

- Increase the number of children who have access to high-quality, early childhood experiences.
- Increase the number of third-grade students who can read at grade level.
- Decrease the number of disconnected youth, young adults who are not working or in school.
- Increase the number of students who have access to and complete a post-secondary pathway and obtain a job.
- Increase the number of children who are at a healthy weight.

# Outcome Measures

The City and County of Denver is committed to responding to and positively influencing these community outcomes. While the City is not directly responsible for these measures, being a world-class city means tracking and responding to them. The following outcome measures will guide investments. Data on the school year ending in 2018 and 2019 were not available at the time of the City budget's publication. For updated data, visit: www.denvergov.org/childrensaffairs and select the Status of Denver's Children.

| | 2015 Actual | 2016 Actual | 2017 Actual |
|---|---|---|---|
| Percent of 3rd graders reading at grade level | 31% | 32% | 38% |
| High school graduation rate | 65% | 67% | 67% |
| DPS students who are overweight or obese | 31% | 31% | 31% |
| Percent of 3-4-year old's attending preschool | 60% | 53% | 54% |
| Percent of DPS graduates enrolling in college | 48% | 50% | *N/A |

*Data for 2017 is not yet available.

## Key 2019 Investments

In 2019, Denver is allocating approximately $4.2 Million towards key investments in programs and services connected to children and youth. These investments include:

- $2,000,000 to keep Child Care benefits steady in the face of benefit eligibility changes made for 2019 by the state government. (Denver Human Services)
- $677,000 for continuation of “Healthy Lifestyles for Youth” programming, which supports after school and summer programs for youth from 4th to 8th grades. (Office of Children’s Affairs)
- $422,000 for personnel and services and supplies to support the Science, Technology, Engineering and Math (STEM) ideaLAB programs at Central and Sam Gary Branch locations. (Denver Public Library)
- $300,000 for continuation of the "High Costs" marijuana education campaign for Denver youth. (Excise and License)
- $250,000 to support quality teaching for the Denver Great Kids Head Start program by providing stipends, incentives for training, and additional trainings for teachers. (Office of Children’s Affairs)
- $200,000 to increase the Employment, Training, and Retention Fund to continue programming in-school training programs for youth in 2019.
- $138,000 for personnel and services and supplies to support the Youth Outreach Program. (Office of the Independent Monitor)
- $92,000 to move grant-funded positions to the General Fund. (Office of Children’s Affairs)
- $60,000 to support operating costs of the Next Generation City Builders program, which provides STEM education to youth through a summer engineering camp. (Office of Children’s Affairs)
- $50,000 to provide operating funds for the My Brother’s Keeper (MBK) program. (Office of Children’s Affairs)



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# Overview

Denver's objective is **Balanced Economic Growth,** which ensures a range of job opportunities and housing choices and preserves the authentic character of neighborhoods. At the core of a world-class city is a vibrant, diversified economy that supports and attracts a talented workforce, grows and sustains businesses, and focuses on a global and changing economy. Mayor Hancock is committed to ensuring that the city of Denver is home to innovative businesses and entrepreneurs poised to meet today's challenges and opportunities. Mayor Hancock is strategically connecting every business, big and small, with customized solutions to compete in a 21st century economy by ensuring that city government is efficiently:

- Working with partners such as the Downtown Denver Partnership and Visit Denver to improve the city's urban core, including the 16th Street Mall, Colorado Convention Center, Denver Performing Arts Complex and public spaces;
- Expanding workforce development services to connect Denver residents with jobs produced by Denver's GO Bond projects and other economic development initiatives;
- Expanding our global reach to open new international market opportunities for local manufacturers;
- Continuing to add new domestic and international flights at Denver International Airport (DEN);
- Expanding access to education and work/training programs for Denver's youth to prepare them for a changing economy.

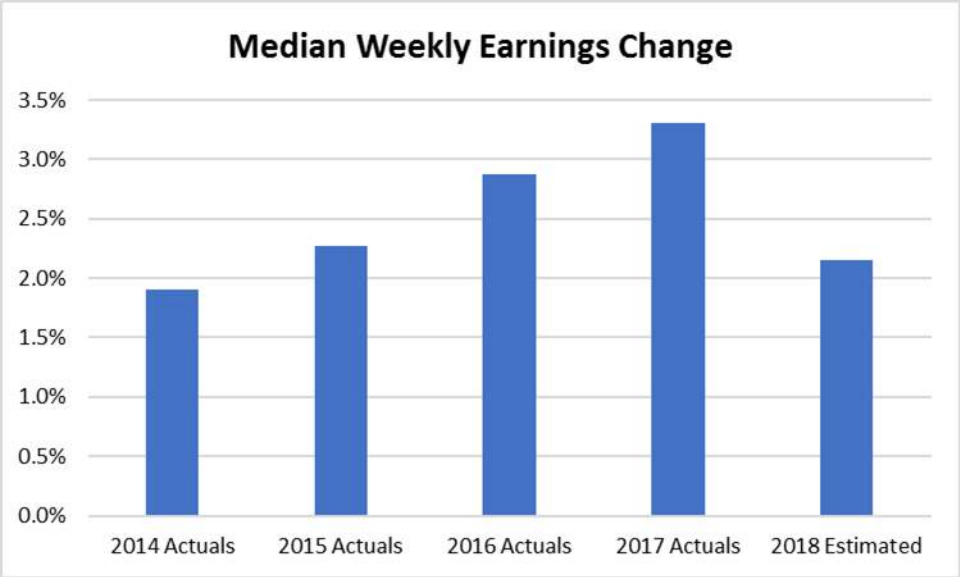
# Key Strategies

Several key strategies, identified below, focus on economic prosperity for the City of Denver, its businesses, neighborhoods, and residents through purposeful and intentional economic development. These strategies are geared towards stimulating balanced economic growth through business assistance, neighborhood revitalization, the development of a skilled workforce, and broadening the tax base. For more information on each agency and other strategies, please refer to the agency's section.

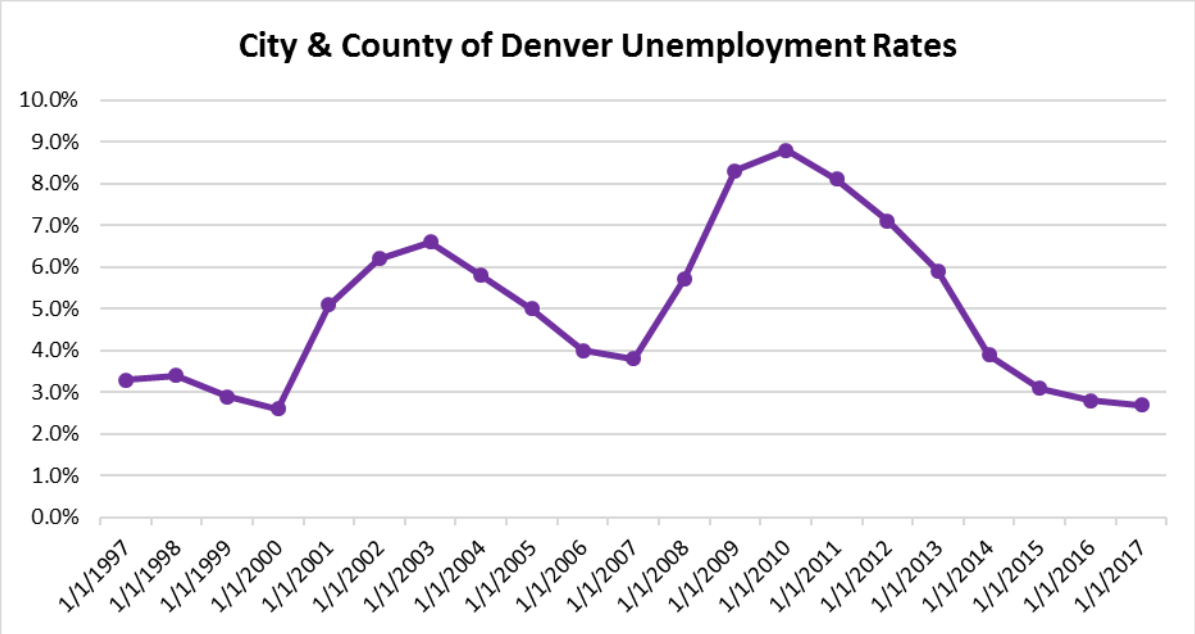
- The airport will continue to partner with local organizations that promote Denver as a tourism and business destination, to seek viable new air service, and position itself as a connecting hub for both international and domestic flights. DEN plans to increase international passengers by 40% and secure service to over 200 destinations worldwide.
- To empower small businesses with resources and support programs that allow them to grow, hire, and thrive in Denver. The City is committed to building the wealth of underrepresented populations and allowing all residents to realize prosperity from its major initiatives done through the GO Bond, National Western Center, and others.
- Provide skills and training programs to support and grow Denver's widely-recognized productive workforce, through direct and partner programs serving the current workforce and those seeking employment and Denver's youth. The City plans to especially focus on training disadvantaged residents in rapidly changing neighborhoods to participate in high-growth industries, further empowering them to stay in their communities.

## Outcome Measures

The City and County of Denver is committed to responding to and positively influencing these community outcomes. While the City is not directly responsible for measures of economic growth, being a world-class city means tracking and responding to economic measures. Annual wage growth is closely related to the City's goals of promoting prosperity for all residents.




*Source: Bureau of Labor Statistics, Median Usual Weekly Earnings (in Current Dollars). 2018 average based on Q1 and Q2 average.*




*Source: Economic Research Division, Federal Reserve Bank of St. Louis. Not seasonally adjusted*



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## Key 2019 Investments

In 2019, Denver is allocating approximately $2.5 million towards key investments in programs and services connected to jobs and the economy. Additional investments that support balanced economic growth can be found in other strategic areas such as Affordability. Key investments in the Office of Economic Development include:

- $1.2 million to support and expand the City and County of Denver's WorkNow program to place, retain, and advance workers in the construction industry in their neighborhoods (Office of Economic Development);

- $650,000 to establish a citywide business support program focused on low- and moderate-income business owners, small disadvantaged businesses (DBEs), and businesses certified as a Small Business Enterprise (SBE) or Minority or Women Owned Business Enterprise (M/WBE). The program will offer gap funding to businesses looking to scale-up their enterprises (Office of Economic Development);

- $262,700 to expand capacity at DEN to attract and help match workers to job opportunities with airport concessionaires and other employers (Office of Economic Development);

- $200,000 in additional investments in community organizations through the Office of Economic Development to help scale small businesses (Office of Economic Development).

## Overview

The City's Police, Fire and Sheriff Departments serve and protect every neighborhood, ensuring that Denver remains a safe place to live, work, and raise a family. Public Safety requires effective response and enforcement. Prevention also plays a large role in the Public Safety outcome. In 2019, the City and County of Denver will invest in a variety of public safety-related programs and services. The City's safety agencies have also made Community Resiliency a focal point for the near future. Community resilience, defined as "the sustained ability of a community to utilize available resources to respond to, withstand, and recover from adverse situations."

## Key Strategies

Key strategies are the driving forces behind ensuring the City's investments result in keeping the public safe.

- Denver Police Department will continue hiring and training efforts to meet the goal of 35% proactive time (officer initiated calls). This will allow officers more time to focus on crime prevention and creating relationships with the community.
- Improve fire response time through active management and oversight to identify instances when turnout times were greater than 60 seconds.
- Engage the Sheriff Department employees, inmates, and community to ensure best practices in inmate management, care and rehabilitation.
- Use crime data, model practices, and research to identify public safety concerns and employ effective crime prevention.
- Improve 911 call answering performance by optimizing work schedules, refining work expectations, improving training and research, and utilizing available technology.
- Identify additional opportunities for alternatives to incarceration by improving collaboration between criminal justice partners.
- Seek alternative responses through restoration and reintegration to efficiently and effectively address challenges impacting Public Safety, such as mental health services and substance abuse intervention.



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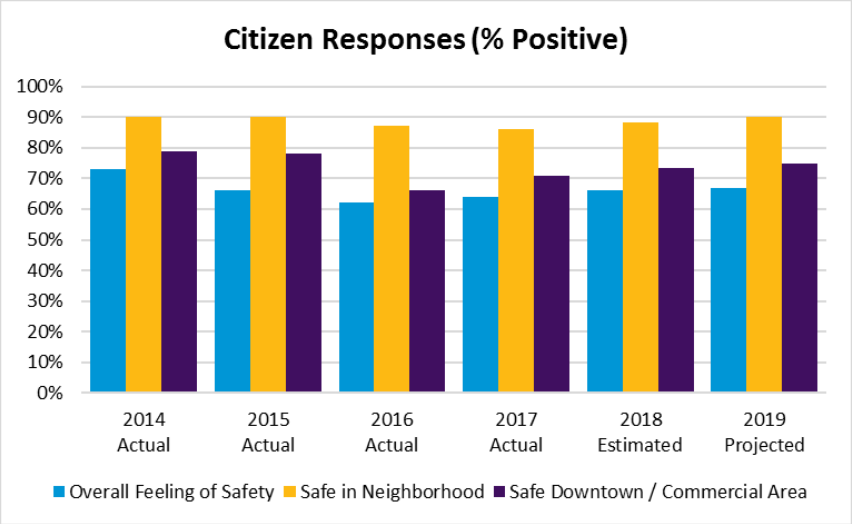
## Outcome Measures




The City and County of Denver is committed to responding to and positively influencing these community outcomes. The following outcome measures baseline the City's goal-setting and guide alignment of resources with the Mayor's priorities.

**Feeling of Safety** has been determined by the National Citizen Survey as one of the eight facets of livable communities. It is generally defined as, "protection from danger or risk" (e.g., public safety, personal security and welfare, emergency preparedness). Each one of our safety departments contributes directly or indirectly to the community's perception of their feeling of safety.

## Key 2019 Investments

In 2019, Denver is allocating approximately $19.4 Million towards key investments in programs and services connected to public safety. These investments include:

- $5.5 Million for training of 2019 police officer recruit class. (Police Department)
- $3.3 Million for training of 2019 sheriff deputy recruits. (Sheriff Department)
- $3 Million for training of 2019 firefighter recruits. (Fire Department)
- $1.6 Million for 31 new police officers to increase overall authorized strength. (Police Department)
- $1.3 Million to support fire protection engineer and technician positions to meet additional demand for commercial plan review services within the Denver Fire Department. (Fire Department)
- $1.1 Million for 31 new firefighter positions, 14 of which will support the new Fire Station 39 in Northfield. (Fire Department)
- $1 Million for 24/7 mental health and medical services provided by Denver Health for inmates. (Sheriff Department)
- $572,000 for overnight curfew enforcement in parks and open space. (Parks and Recreation)
- $350,000 to support the Denver Police Department's Domestic Violence Program. (Police Department)

- $347,000 for personnel in the Downtown Detention Center to improve security and reduce wait times during peak hours of operation. (Sheriff Department)
- $316,000 to support GRID's efforts to prevent gang involvement among Denver's high-risk youth. (Department of Public Safety)
- $222,000 to support the Park Ranger Program in downtown area parks. (Parks and Recreation)
- $200,000 for continuation of the Vision Zero Culture of Safety program. (Environmental Health)
- $195,000 for emergency communications technicians to support 911 emergency communications services. (Department of Public Safety)
- $150,000 for on-call employees to support background investigators to vet applicants for the Sheriff and 911 recruit academies. (Department of Public Safety)
- $141,000 to support the Parks and Recreation Industrial Safety Program. (Parks and Recreation)
- $90,000 for the expansion of the Denver Anti-Trafficking Alliance Program. (District Attorney)



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## Overview

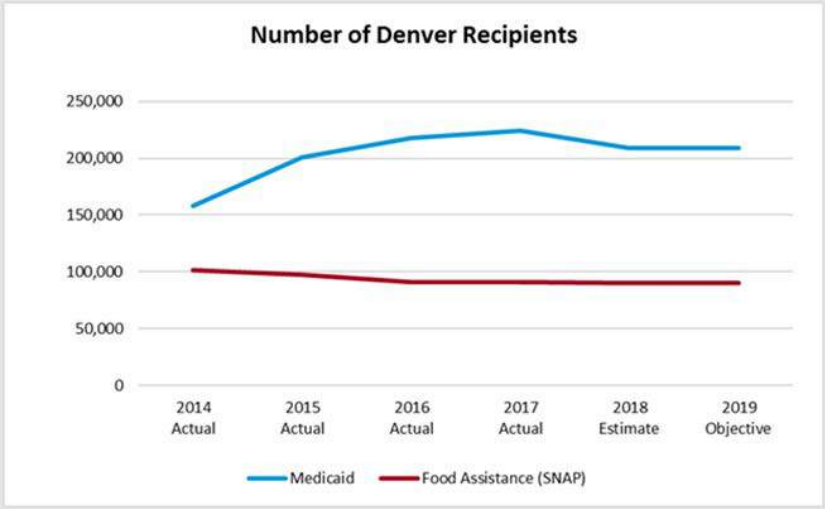
The greatest measure of a city is how it helps its most vulnerable. Investments from the Department of Human Services, the Department of Public Health and the Environment, Office of Economic Development, and Denver Health make up the bulk of the safety net programs, which address those in need, ranging from job training, healthcare access, and emergency shelter provisions to child welfare work. Many of these initiatives are performed with state and federal dollars. Like the City's Affordability initiatives, Safety Net programs provide resources to allow families to stay in Denver, but many or most of these programs are targeted toward the most vulnerable residents. In 2019, millions of additional dollars will be invested to address mental health access and drug addiction in the City and addressing needs of the homeless population. These investments reflect a deepening of the City's commitment to assisting the most vulnerable populations.

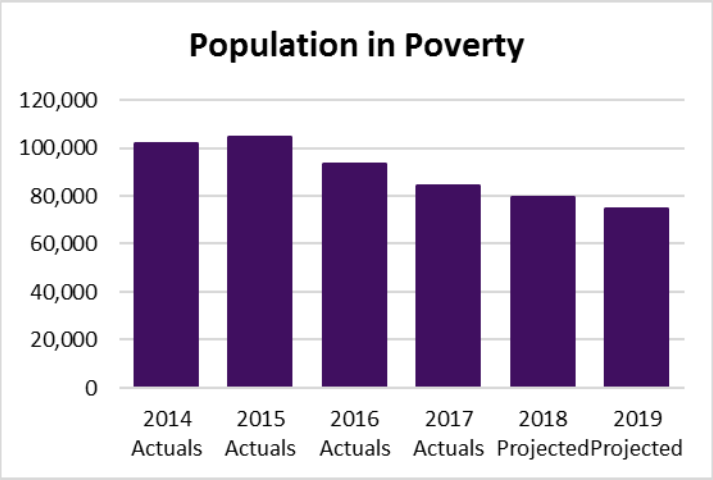
## Key Strategies

- Increase access to assistance programs that help families afford to stay in their home, whether through expanded eviction assistance programs or property tax relief programs.
- More efficiently and effectively determine eligibility for assistance programs that provide benefits to eligible Denver residents in financial need. Benefits include food assistance, energy assistance, child care, basic cash assistance, child support services, eviction assistance, rental assistance, burial assistance, medical assistance, and job placement and training services.
- Address the needs of all people along the homeless to housing continuum by using a holistic approach focused on providing access to stable housing, health care, and employment and coordinating services across the department.
- Focus on prevention and community-based service programs to decrease the number of children living out of home by utilizing child abuse/neglect prevention and intervention measures (e.g., intensive family finding, kinship supports and trauma-informed practice) to strengthen families and keep them together.
- Reduce stigma surrounding substance (mis)use, eliminate barriers to accessing treatment, ensure equity, create opportunity, and build resiliency.

## Outcome Measures

**Enrollment in SNAP (food assistance) and medical assistance programs** for eligible populations continues to be a focal point for DHS's Family and Adult Assistance Division (FAAD). The need for food assistance has not decreased despite the improved economy, and thus enrollment is estimated to remain flat. Medicaid eligibility is also in flux due to possible changes in state and federal legislation.






**Population in poverty** is estimated based on data from the American Community Survey (ACS) conducted by the U.S. Census Bureau. Projections are based on average change in poverty estimates seen between 2014 and 2017. Safety net programs aim to reduce the poverty rate in Denver through promoting integrated service provision that addresses the varied necessities of families in need and that allow families to stabilize their financial conditions and pursue opportunities for success.

## Key 2019 Investments

In 2019, Denver is allocating approximately $7.7 million towards key investments in programs and services related to Denver's safety net programs. These investments include:

- $3.4 Million in additional investments to primarily address capital needs related to the City's homeless shelter and the implementation of the three-year shelter plan vision. (Capital Improvement Program)
- $3.1 Million in additional investments to support treatment programs for substance misuse programs in response to the opioid crisis as outlined in Denver's Opioid and Substance Misuse Strategic Plan. This investment will expand access to prevention, treatment, and harm reduction services. (Public Health and the Environment)
- $400,000 in expanded budget for a pilot program to employ peer navigators to connect homeless individuals in shelters to supportive services. (Human Services)
- $350,000 for an expansion of the Library's peer navigator program to engage residents facing drug addiction and direct them to rehabilitation services. (Public Library)
- $300,000 to hire additional eligibility technicians to expand services in the Family and Adult Assistance Division. (Human Services)
- $115,000 for a position to facilitate and support alignment of housing initiatives and homeless initiatives as outlined in the City's three-year strategic plan for sheltering. (Office of Economic Development)
- $75,000 for expanding work opportunities for people experiencing homelessness through the Denver Day Works Program. (Human Services)



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# Overview

Securing an economically, socially and environmentally sustainable city for generations to come is a priority for Mayor Hancock and his administration. The City pursues sustainability to ensure that the basic resources upon which the economy and quality of life depend are available and affordable to everyone, now and into the future.

In 2013, the Mayor approved sustainability goals for 12 basic resource groups that are both comprehensive and ambitious. With the guidance of the City's Office of Sustainability, City agencies are developing and implementing a variety of initiatives to ensure achievement of these goals. Prosperity depends on an assured long-term supply of affordable basic resources. Protecting those resources also enhances the natural environment and provides a better quality of life for everyone.

# Key Strategies

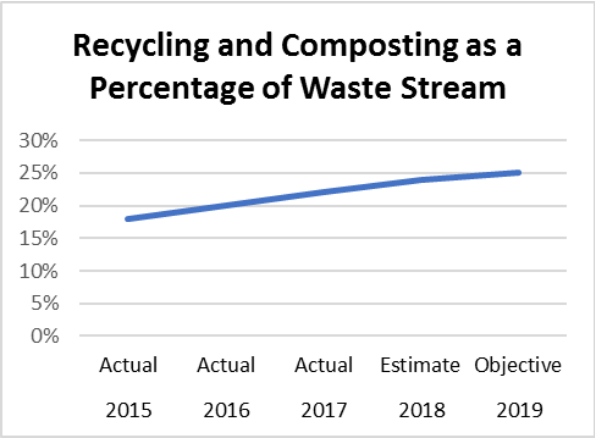
Several key strategies, identified below, are the driving forces behind ensuring the City's investments result in long-term prosperity for the people and businesses of Denver.

- Promote safer and cheaper mobility options by implementing Denver Moves, including the installation of bicycle lanes and shared lane markings, as well as initiating design and construction of protected bike lanes and bicycle boulevards.
- Allow the use of graywater for irrigation and toilet flushing and partner with Denver Water on improving the water efficiency of residences and commercial properties.
- Reduce greenhouse gas emissions and air pollution by strengthening building codes, providing incentives to build beyond code, providing a financing tool (PACE – Property Assessed Clean Energy) for commercial buildings to make energy and water improvements, encouraging owners of existing buildings to benchmark and share the energy performance of their buildings and improve their performance through retro-commissioning and audits.
- Expand recycling and composting services for Denver residents to reduce landfill waste.
- Identify and outreach to grocers that operate urban fresh food markets and provide technical and financial resources to assist them in opening a store in Denver's food deserts.

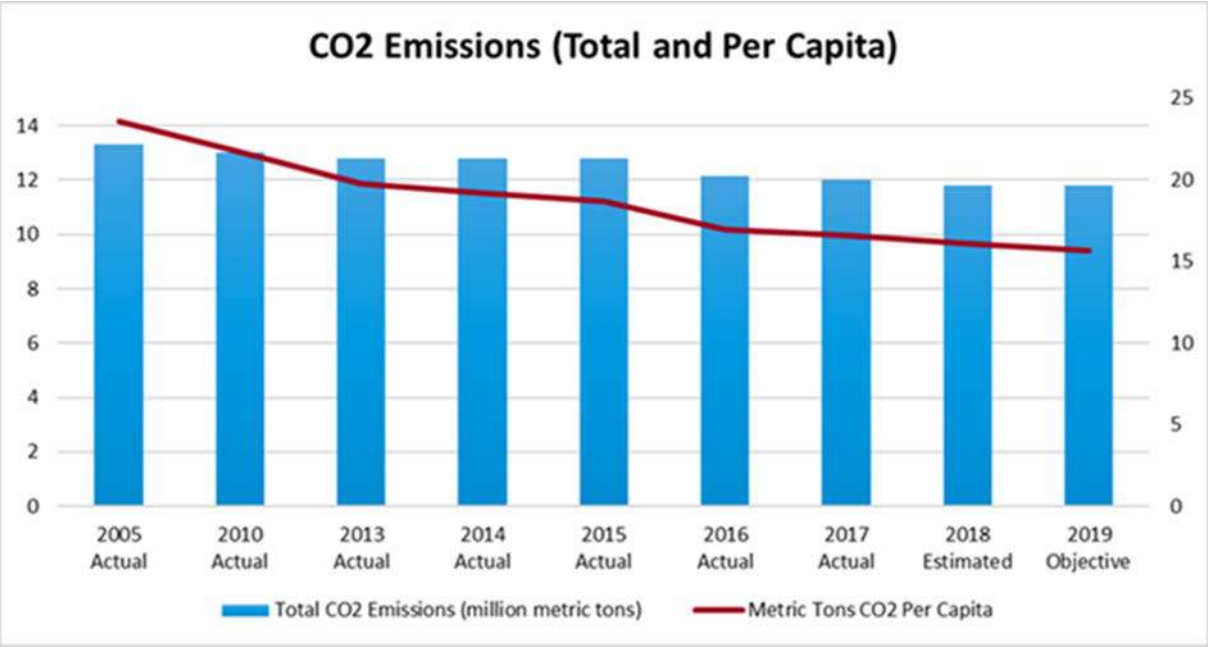
# Outcome Measures

The following represent key outcome measures that help baseline the City's goal-setting and guide alignment of resources with the Mayor's priorities.

**Recycling and composting as a percentage of waste stream** is calculated by dividing recycling and compost tons collected by total tons collected (trash plus recycling and composting). Denver is trying to increase its diversion of waste from the landfill. Tons of trash collected is expected to remain relatively constant at about 200,000 tons per year. Although the number of homes serviced continues to increase, the amount of waste generated per household has been declining and the amount recycled and composted has increased.



Denver's 2020 community-wide climate goal is to be at or below 1990 **CO2 gas emissions** (11.8 million metric tons, 16.1 metric tons per capita). Decreases are a result of 1) decreased carbon intensity from electric generation (renewable energy), 2) increased energy efficiency (assisted through the Certifiably Green Denver, Denver Energy Challenge, and Energize Denver grant-funded programs), and 3) improved fuel economy from cars and trucks. These reductions are happening even with significant growth in the region.




## 2020 Citywide Sustainability Goals

The sustainability goals focus on 12 basic resource groups, each with two corresponding goals, one for government operations and one for community. The following represent the general areas in which these goals apply. Detailed goals can be found at https://www.denvergov.org/content/denvergov/en/office-of-sustainability/2020-sustainability-goals.html.

- Air Quality
- Climate Change
- Energy
- Food
- Health
- Housing
- Land Use
- Materials
- Mobility
- Water Quantity
- Water Quality
- Workforce



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## Key 2019 Investments

Sustainability considerations impact many other investments the City makes. For this reason, many investments that contribute to sustainability are identified in other sections of the strategic framework, specifically Customer Service, Public Safety, and especially in Transportation/Mobility investments. The following list includes examples of sustainability investments that are not identified in other sections, such as:

- An additional $2.3 Million to expand the City's recycling and composting program by adding 13 additional compost collection trucks, more compost service carts, and adding funding for education efforts. (Public Works);

- $570,000 to support new positions to implement the voter-approved Green Roofs Ordinance (DDPHE, CPD); and

- Purchasing 119 electric vehicles for the Police, Fire, and Public Works fleets through the City's annual planned fleet replacement fund. This does not allocate new resources beyond the 2018 allocation but repurposes existing funds to purchase electric vehicles in lieu of traditional gasoline or hybrid vehicles (Public Works).

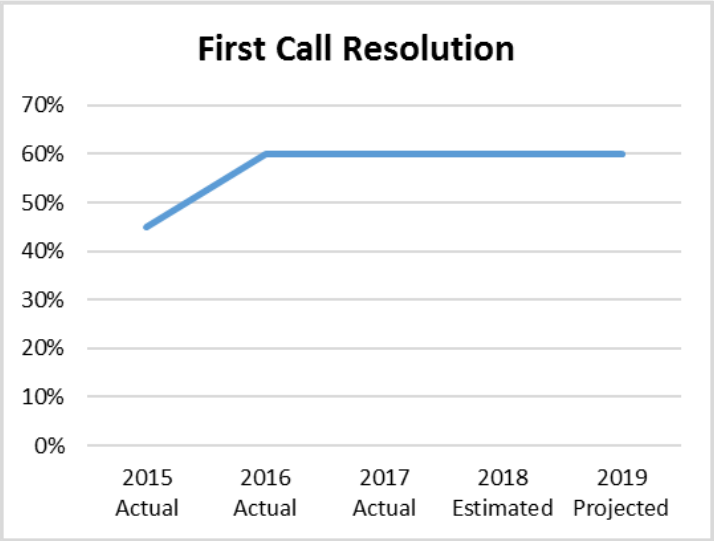
## Overview

The Customer Experience Program focuses on improving the digital experience, 311 integration with City services, and customer service skills.

## Key Strategies

The Customer Experience Program will improve customer experience by:

- Improving the digital experience – While some transactions and customer requests require face-to-face interactions, many types are better served through other channels. Two key initiatives aim to provide customers with better ways to get their business done or their questions answered. Ultimately, this will provide better service for those who choose the alternative channels as well as those who experience shorter wait times as a result.
    - **Pocketgov.com** – Launched in January 2015, this personalized application is on track to reach 50,000 active user profiles by the end of 2017 and over 10,000 drivers renew their license plates through pocketgov each month. The native app version will be launched in late 2017 and will enable custom push notifications on topics of personal interest, such as emergency messaging.
    - **Denvergov.org** – The City's website is the source of all information, particularly that which is not personalized to the user. For example, facility hours of operation, job postings, and inmate lookup remain popular features every year.
- Integrating 311 operations to improve the quality of customer service – In 2017, Denver began measuring Net Promoter Score across all 311 transactions, providing key customer feedback on all types of customer transactions. These metrics enable Denver to focus its improvement efforts in areas such as first call resolution and case closure rate, by department, and in areas that customers tell us matter.



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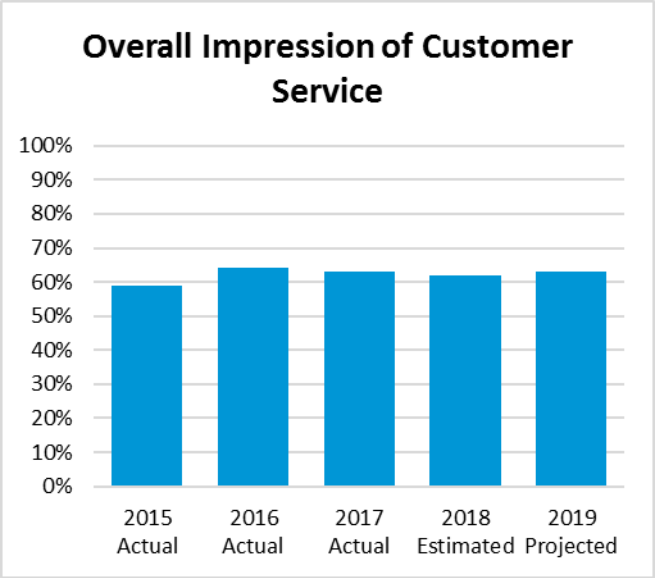
## Outcome Measures

**Citizen attitudes about Denver's customer service and public information** are determined through an annual Citizen Survey conducted by the National Research Center, Inc. The measure is the percentage of respondents who rated their interaction with our City staff or the City as "good" or "excellent." The survey is conducted in the fourth quarter of each year.




## Key 2019 Investments

In 2019, Denver is allocating approximately $3 Million towards key investments in programs and services to enhance customer service, improving internal processes, improving interactions with residents, and generally improving services offered by the City to its partners and residents. Key 2019 investments include:

- $2 Million to purchase software to combine sanitary and storm sewer billings on a single invoice. (Public Works)
- $1.2 Million to expand the Composting Collection Program, which is expected to begin in 2021. (Environmental Health)
- $282,000 for expansion of contractual custodial services at recreation centers. Current city employee custodian positions will be transferred to deep cleaning of recreation centers. (Parks and Recreation)
- $200,000 to increase collection of materials and resources for Library customers. (Public Library)
- $170,000 for the purchase and installation of an open caption video board at the Coliseum. (Arts and Venues)
- $141,000 for additional right-of-way inspections staff for construction, permitting and events. (Public Works)
- $66,000 to increase staffing for the issuance of licenses through the Department of Excise and License. (Excise and Licenses)
- $50,000 for the purchase of a van to offer transportation opportunities to recreation programs and opportunities. (Parks and Recreation)
- $34,000 to increase the number of 24-hour ballot drop-off boxes throughout the city. (Election Division)

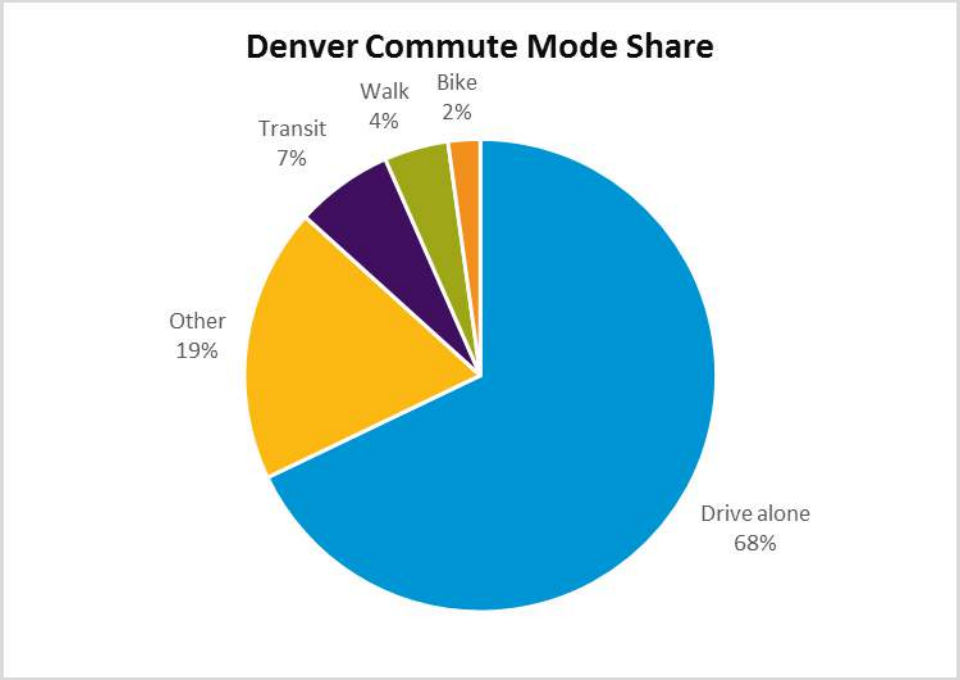
## Overview

Denver is committed to reinventing its transportation system with a focus on mobility, safety, equity, sustainability, and smart technology to improve connectivity, economic opportunity, and quality of life for everyone. It is Mayor Hancock's belief that Denver's residents and visitors deserve networks that offer more options to get around town in the ways that meet people's everyday needs and supports the choices they want to make—mobility freedom for everyone.

## Key Strategies

The five key strategies identified in the Mobility Action Plan released in the summer of 2017 are:

- Accelerate safety improvements and robustly pursue vision zero by reducing traffic fatalities and serious injuries through the Mayor's Vision Zero program, achieving zero deaths by 2030.
- Deliver a multi-modal network that encourages mode shift by reducing single-occupant vehicle (SOV) commuters to 50 percent and increase the percentage of bike and pedestrian commuters to 15 percent and transit commuters to 15 percent.
- Embrace innovative policies, technologies, and strategic partnerships through policy innovations and incentives to promote increased use of transit and other modes by residents and employees.
- Protect the climate and improve public health by increasing access to cleaner and healthier transportation choices to help Denver reach its climate goal of reducing greenhouse gas emissions 80 percent by 2050, and reduce incidents of asthma and respiratory illness.
- Improve funding, planning, organizational structure, and public involvement through increased investments in mobility projects and services; advance near-term policies; adjust the city's organizational structure to streamline decision-making and increase the pace of project delivery; and enhance public involvement.



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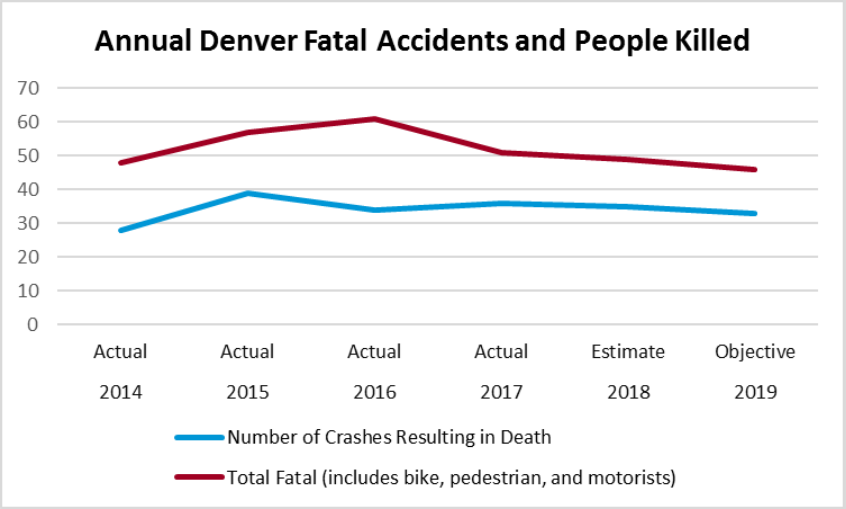
## Outcome Measures

As part of the effort to improve mobility citywide, the City will track several metrics including: number of crashes resulting in death, traffic fatalities and serious injuries, and commute mode share.




## Key 2019 Investments

The City is investing an additional $29 million in improving mobility in the City and implementing the Mobility Action Plan, bringing the total investment in mobility to $115.4 million. This amount includes both operating and capital expenses. These investments impact safety, the variety of transportation options, long-term planning, and maintenance needs of the City's vast transportation system.

2019 investments are primarily reflected in the Department of Public Works' budget, but highlights include:

- $12 million in mode choice investments, including the Denver Moves bicycles, pedestrians, and transit implementation among others. (Capital Improvement Funds)
- $9.4 in multi-modal construction projects or studies which will result in the development of a complete and connected multimodal network in areas across the city. (Capital Improvement Funds)
- $4.5 million in smart cities infrastructure, including significant investment in the redundancy and maintenance of fiber optic network, to position the City for transportation technology innovations, such as connected and autonomous vehicles, freight improvements, and transit information. (Capital Improvement Funds)
- $4 million in funding for improvements focused on safety for people walking and biking. This includes $1.1 million for rapid implementation projects to address safety at high crash locations and to progress recommendations of the Vision Zero Action Plan, safe routes to school and neighborhood safety improvements, and to calm traffic, and new safety medians in Green Valley Ranch. (Capital Improvement Funds)

# Overview

As property values, housing prices and rentals continue to rise, Mayor Hancock is working on a variety of approaches to keep Denver affordable and accessible to families of all income levels.

The City aims to provide support to families and individuals whose wage income is typically higher than eligibility limits for social safety net program assistance but is too low to afford current housing market conditions. The City recognizes that there must be intentional policies and investments made to support workforce housing to alleviate involuntary displacement and allow families and individuals to stay in their neighborhood and share in the prosperity of the city.

To help bolster affordability in Denver, the City is also directing focus to providing equity for all neighborhoods. This includes the deployment of the Neighborhood Equity and Stabilization Team (NEST), investments in neighborhood resource centers, and targeted capital investments and planning efforts to support neighborhoods as specified in the Denveright comprehensive plan.

Multiple city agencies work to maintain and expand affordability in Denver. Agencies leading the effort include the Office of Economic Development (OED), Department of Human Services (DHS), Department of Human Rights and Community Partnerships (HRCP), and the Department of Community Planning and Development (CPD).

# Key Strategies

The city's key strategies for addressing affordability are found in four major policy and programmatic areas:

- **Forwarding-Looking Community Planning and Engagement**: The City understands that addressing affordability concerns requires both short and long-term action. The vision elements encapsulated in the Denveright planning process provide key recommendations for land use, transportation, parks, and housing. These plans will guide and support thoughtful development that addresses the needs of all Denverite's across the housing spectrum, from those living without homes, to affordable housing, market rate housing and homeownership. CPD's current neighborhood planning processes, as well as Denveright planning engagement, play an important role in promoting mixed-income and diverse communities by bringing neighborhood stakeholders together to guide the City's vision for development that includes affordability for existing and new families and individuals.

- **Direct Financial Assistance**: Alongside long-term planning, many families need assistance now to stay in their homes and communities. The City will invest additional funds in rental assistance through programs in OED and DHS. Coordinated investments will provide families with targeted financial relief to avoid eviction, or if eviction occurs, financial resources to rapidly acquire alternative housing. Financial counseling is also available through city-supported Financial Empowerment Centers which aim to improve family financial resiliency.

- **Affordable Housing Preservation and Development**: Denver is amidst a boom in population, with 100,000 people moving to the city in the last ten years. After strategic investments to create 3,000 affordable housing units, more affordable housing is needed to maintain and expand affordability for families throughout the City, especially for those in changing neighborhoods who may be subjected to involuntary displacement. Through the expanded affordable housing fund and other local, state and federal funds, the City alongside the Affordable Housing Advisory Committee developed a Comprehensive 5-Year Housing Plan.

- **Workforce Training and Job Placement**: In the last few years, Denver has experienced some of the lowest unemployment rates in the U.S., and the workforce participation rate reached more than 90 percent. The City recognizes in 2019, there may be nearly $4 billion of public infrastructure projects underway, including the Central I-70 project, the National Western Center Complex, the Great Hall at the Denver International Airport, the Convention



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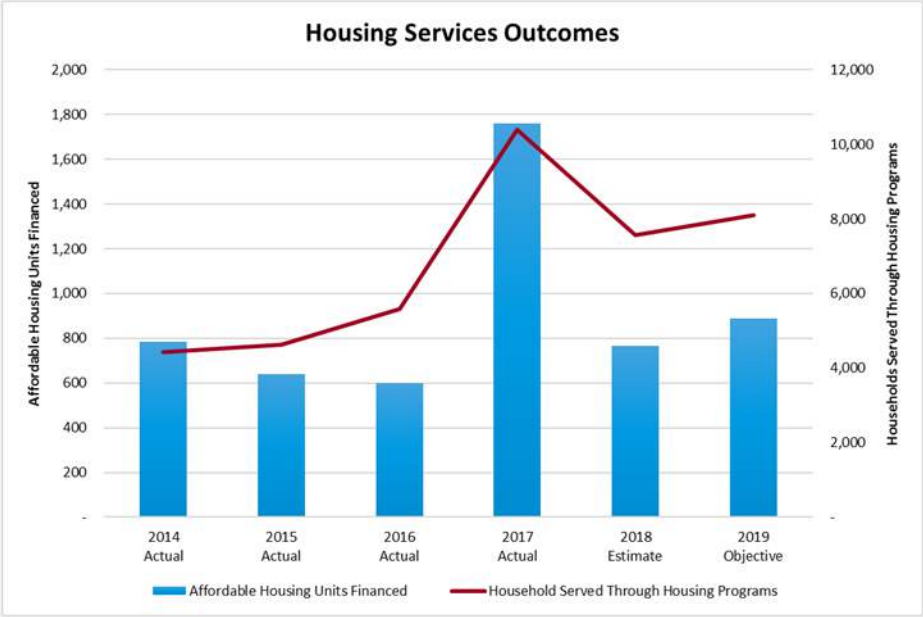
Center, and implementation of the General Obligation Bond funded projects. The City aims to leverage these public investments to create substantial employment opportunities for career paths in construction and supporting industries.

## Outcome Measures

The following measurements will help the City assess whether its policies and partnerships are helping to keep Denver a place in which all families can live and thrive.

- **Affordable Housing Units Financed:** shows the affordable units that the City funds through contracts
- **Households Services Through Housing Programs:** calculates the number of households that receive services from the City's partners, such as homeownership consulting or rental assistance.



## Key 2019 Affordability Investments

In 2019, Denver is allocating approximately $24 million towards key investments that help curb the impacts of rising costs of living in Denver. These investments include:

- $23 million additional dollars to support affordable housing, more than doubling the Affordable Housing Fund. This is from a two percent increase in the retail marijuana sales tax rate, which will generate $9 million, a $7 million transfer from the General Fund to the Affordable Housing Fund, and an additional $1 million in projected linkage fees. These, and other additional resources, will generate a record of more than $50 million for affordable housing in 2019. (Office of Economic Development)

- $305,800 to support Financial Empowerment Center coaching for Denver residents in need of financial planning assistance. (Human Rights and Community Partnerships)

- $280,000 to support staffing and materials for two new Neighborhood Resource Centers in the Globeville and Montbello neighborhoods. (Community Planning and Development – NDCC; Human Rights and Community Partnerships)

- $250,000 for community engagement activities associated with the North Denver Cornerstone Collaborative. (Community Planning and Development – NDCC)

- $131,000 for the hiring of a new Neighborhood Equity and Stabilization Team (NEST) Director, who will lead OED's efforts to address involuntary displacement associated with gentrification. (Office of Economic Development)



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# Overview

Mayor Michael B. Hancock implemented the Peak Performance initiative in 2011 to support employee-driven innovation, facilitate innovative technological solutions, and create a never-ending focus on delivering better services and more value to the citizens of Denver. The City of Denver has been experiencing historic population growth that, in turn, is driving rapid change in our communities. City leaders and employees alike recognize this means changing the way government does business. Pursuing an innovation approach to improve service delivery and city processes allows the City to provide services more efficiently, thus decreasing the need to add new resources.

The primary initiatives by which Peak Performance gets implemented include the Innovation Fund (iFund), the Peak Academy, and Peak Partnerships, all of which work together to improve the way services are delivered. Innovation is achieved by conducting business process improvement and training staff on those techniques and/or implementing modern IT solutions, such as providing on-line customer portals or replacing outdated, legacy systems. While modernizing IT is helping agencies to eliminate backlogs and improve the customer experience, it is especially important to note that innovation is driven by outcomes and business needs and is not driven by technology—and that many of Peak Performance's improvements are the result of simple changes to business practices.

## iFund

Created in June, 2012, the Innovation Fund (iFund) includes a cross-departmental group of city leaders from different departments that work collaboratively to guide investment in projects that measurably improve city operations and service delivery. iFund defines innovation as strategic change that results in performance improvement. As part of the annual budget process, city agencies have the opportunity to request funding from iFund for innovative projects, and approved projects must include elements of process improvement, data integrity improvement, and/or technology solutions.

Since its inception, the Innovation Fund has supported a wide-array of projects, including implementing an integrated criminal justice (ICJ) system; replacing citywide enterprise systems, such as new HR, Finance, Procurement and Budgeting systems; creating the Peak Academy; and facilitating other projects to improve transparency, accountability and data integrity throughout the City.

The iFund is funded by a transfer from the General Fund to a Capital Improvements Fund, and in 2019 the amount budgeted is $8,000,000. As indicated in the table below, the program will continue to invest in expanding functionality to both internal users and external customers. This includes implementing full digital plan review coordinated through a centralized web-portal, enhancing the mobile tools used for inspections, expanding the enterprise platform to additional agencies, and ensuring all eligible permit and license records are available as online transactions.

### 2019 iFund Projects List

| Agency/Department | Project |
|---|---|
| Denver Department of Public Health and Environment | Office of Medical Examiner – Full-Body Digital Imaging Device |
| Denver Human Services | Analysis - Denver Connects Customer-Centered Referral Guide |
| Office of Children's Affairs | Denver Afterschool Alliance Data System |

| Agency/Department | Project |
|---|---|
| Office of Emergency Management | Analysis - Transform Analog Emergency Operations Center (EOC) Process |
| Office of Human Resources | Driving Impactful Learning Experiences (Learning Management System) |
| Public Works | Analysis - Innovative Weekly Customer Care System |
| Safety | 911/Police/Fire System Alignment |
| Safety | Early Intervention System (EIS) for Police |
| Safety | Hot Spots in Fire Apparatus |
| Technology Services | Salesforce |
| Technology Services | Service Oriented Architecture (SOA) Replacement |

## Denver Peak Academy

The Denver Peak Academy trains city employees at all levels to improve the way government works. Through innovation, employees do more with less and enhance the Denver city experience. Initially piloted via funding from the iFund, Peak Academy is housed within the Budget and Management Office in the Department of Finance. Also known as "the Peak Team", academy staff teach the principles of "Lean", which teach how to eliminate waste, improve efficiency and ultimately create a higher standard of government. City employees from the ground up learn how to utilize process improvement in their every-day work and how to effectively create change within their agencies, thus also giving them ownership and a personal investment in the outcome. To this end, Peak Academy teaches a four-hour "Green Belt" class, held twice monthly, and a week-long "Black Belt" class held once each month.

| Black Belts Trained | Green Belts Trained | Innovations Actualized |
|---|---|---|
| 1,877 | 6,062 | 2,323 |

Peak Academy also measures success through hard-dollar budget savings as well as "soft-dollar" efficiency savings realized by city employees after participating in classes. Soft-dollar savings is calculated by monetizing the amount of staff hours freed up as a result of process improvement changes that can then be reallocated to other programs or service delivery within the agency. Participants have initiated 2,323 innovations, resulting in a net savings to date of approximately $33,500,000



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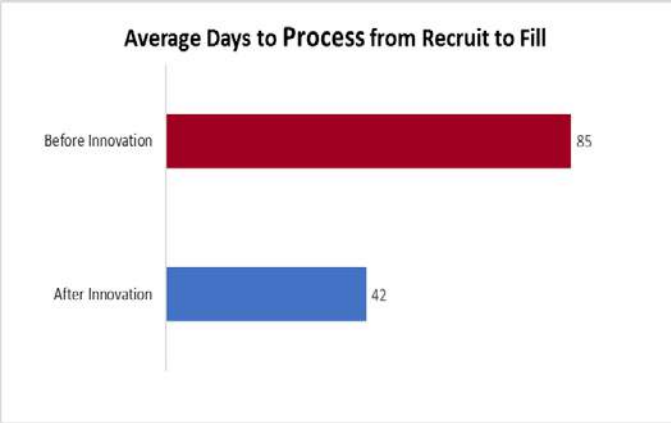
## Peak Partnerships

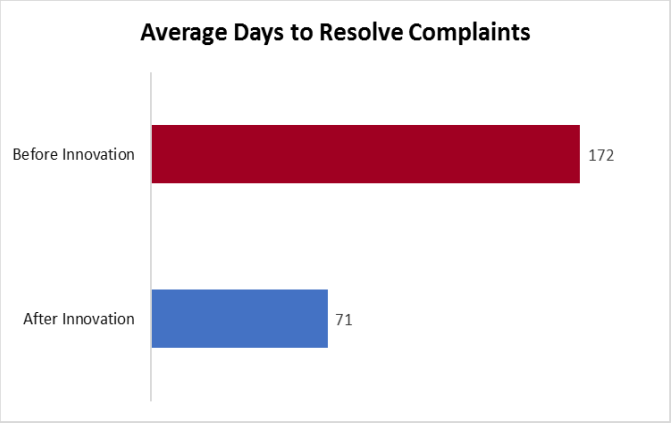
Peak Partnerships arose out of the Peak Academy and involve a Peak Team member who joins a city agency for a period of 6 months to 1 year to work with a selected team to improve a major area of operations. The team, focus area, key performance indicators, and goals are selected by the agency's executive leadership. Activities during partnerships include training front-line staff on process improvement, facilitating workshops, collecting and measuring performance data, and overseeing the implementation of innovations. Below are some examples of successful partnerships:

### Partnership Success Stories

**Office of Human Resources – Recruit to Fill Process**

The Peak Partnership with the Office of Human Resources Talent Acquisition Team focused on reducing the time it takes for an open position in the city to be filled. This engagement was initiated because feedback from both applicants and employees indicated that the process was taking too long. The lengthy recruitment and hiring process was making it difficult to attract top talent, and in many cases, applicants would receive offers elsewhere before making it all the way through the City's process. Before the partnership and subsequent changes, it took an average of 85 days to fill a position after its posting. Today, that number has been reduced by 50% and now takes approximately 42 days.



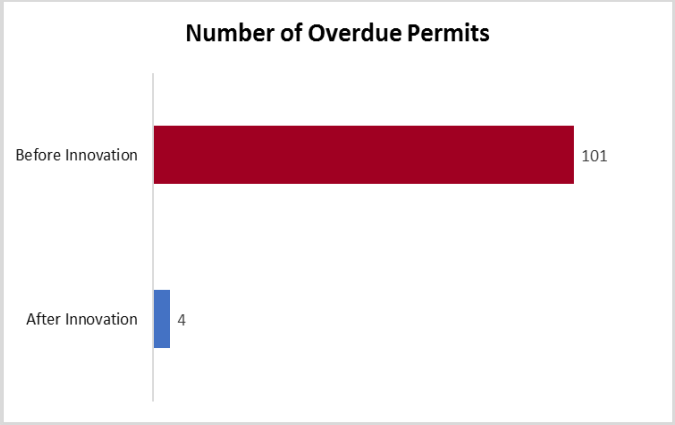




**Public Health Inspections – Complaint Process**

The Peak Partnership with Public Health Inspections in 2017 focused on improving customer service regarding open complaint investigations by the Residential Health team. Some of the most common complaints were related to bed bugs, pests/rodents, no hot water or heat, hoarding etc. Due to inconsistent training and a lack of standardized operations, the team was struggling to finalize complaint investigations in a timely manner. While the average days to resolve a complaint prior to the partnership was 172 days, there were several complaint investigations that had been open for more than a year. After comprehensive data analysis, numerous process improvement workshops, and the implementation of staff-driven innovations, the team dramatically decreased the backlog—both the quantity of cases and time to resolve complaints—and improved their customer service. The average days to resolve a complaint dropped to 71 days, reducing the number of open cases from 140 to 37.

**Community Planning & Development – Reducing plan-review times and increasing customer satisfaction**

Over the last year, CPD-Development Services focused on ways to improve customer service and more efficiently respond to an ever-increasing permit demand. Due to several innovations lead by Black Belt-trained staff, CPD's customer satisfaction rating has increased from 32% to 96%. This includes work that resulted in reducing the amount of time to find paper plans; leading the efforts to accept plans electronically; and decreasing the amount of time spent on zoning research by eliminating re-work and nonvalue-added steps in the process.




In addition, CPD has significantly reduced their backlog of permits from over 100 to nearly zero for most disciplines. For example, Commercial Zoning had a backlog of 101 overdue permits on February 11, 2018. After working with the team on innovating the process, including a level loading exercise, cross-training and a series of process improvement workshops, the backlog of overdue permits dropped to just 4 by mid-July—a decrease of 96%.

In total, Development Services has submitted or is working on over 50 individual innovations. These innovations have led to service level improvements and have the potential to save the department nearly 31,000 hours in staff time.

The CPD Development Services Black Belts were also awarded a 5281 Award for their positive impact on the City and its employees.



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# Budget Summary

# All Funds

The total 2019 operating budget for all appropriated funds is $2.4 billion, an increase of 3.0 percent from 2018. The budget maintains adequate reserves in all funds according to the City's financial policies and includes approximately $119.4 million in required debt service payments on outstanding general obligation debt. The City's main operating fund, the General Fund, will increase to $1.46 billion, up 4.2 percent in expenditure growth from the 2018 revised budget. The Enterprise Funds operating budgets (Airport, Wastewater, Golf and Environmental Services) will increase to $669.2 million, up less than 0.8 percent from 2018. A $22 million decrease to wastewater capital projects, which still maintains the capital workplan, contributes to this low growth rate. Without this significant decrease, the Enterprise Funds operating budgets would be increasing by 3.5 percent. The capital projects budget for annual Capital Improvement Program (CIP) is $423.9 million in 2019.

# General Fund

Revenue: The 2018 revised and 2019 beginning revenue forecasts were prepared during an expansionary period in Denver's economy. Forecasts of the City's economically-driven revenue streams assume the economy will continue to expand in the remainder of 2018 and into 2019, though at a more moderate pace.

- General Fund revised revenues are projected to increase by 3.4 percent in 2018 from 2017 actuals. (There were one-time revenues because of a settlement with online travel companies in 2017 that will not be realized again in 2018.) Revenues are expected to grow in 2019 by 4.2 percent.

- Core sales and use tax revenues (minus audits) are projected to grow by 6.5 percent in 2018 and 5.5 percent in 2019.

- The revised property tax for 2018 is 7.1 percent over 2017 actual property tax collections. Property taxes collectable in 2018 are based on values established during the 2017 re-appraisal and reflect any physical changes to property, including new construction, completed prior to January 1, 2018. The projected growth of property tax is constrained by the cap that was established in 2012 after voters approved measure 2A. The 2019 projection reflects an increase of 1.8 percent to account for local growth.

- For a more detailed explanation of the 2018 revised revenue and 2019 projected revenue, please refer to the 'Discussion of General Fund Revenues' section. Note that General Government revenue is reflected in the agency detail section.

Expenditures: General Fund expenditures are projected to grow by 4.2 percent in 2019 over revised 2018 appropriations. Personnel is over 65 percent of General Fund expenditures and increases to personnel impact the overall growth of the General Fund.

Specific increases to the personnel budget, which are reflected in all agency budgets, include:

- A budgeted merit-increase of 3.3 percent (to align with a market analysis) for Career Service Employees.
- An increase in health insurance of 5.1 percent.
- Approximately $1.2 million for the City's annual pay survey to address market adjustments for specific employee classifications found to be under market.
- An increase of 0.5 percent to the Denver Employee Retirement Program (DERP). The total increase of contribution needed is 1 percent. This increase is shared equally between the City and employees, with each increasing one-half percent. In 2019, the City contribution as the employer will increase to 13.0 percent toward retirement, and employees' share will increase to be 8.5 percent. This additional contribution is required as a result of an actuarial study that identified an increase in the longevity of retirees.



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- Increases to uniformed personnel are budgeted in accordance with collective bargaining agreements, and for 2019 as follows:
  - For the Police Collective Bargaining Agreement – the overall increase is 3.25%.
  - For the Fire Collective Bargaining Agreement, the overall increase is 3.75%.
  - For the Sheriff Collective Bargaining Agreement - the overall increase is 6.5%. The City completed collective bargaining negotiations for the Denver Sheriff Department in late 2017, after the 2018 budget was finalized. Therefore, the increase in DSD's personnel services in 2019 reflects the full impact of the raises for both 2018 and 2019 (3.5% and 3.0%, respectively).

- The 2019 budget maintains the subsidy for the employee EcoPass program, which continues to provide the opportunity for city employees to purchase the EcoPass for $10 per month. This is to encourage use of public transportation.
- Additional and specific significant increases are identified in the appropriate expending department or agency in the Agency Detail section of this budget book.

Full Time Equivalent (FTE) Increases: The City recognizes the importance of being prudent even in strong economic times. Adding positions in the City to meet the high demand of service is important, however, permanent FTE growth is base building and limits the flexibility of the City to respond when the economy softens. As a result, the City has created limited or temporary positions to address new programs, time-limited projects, or unusually high workloads. Many of the limited positions created in the 2019 Budget support time-limited projects such as the GO Bond Elevate Denver program which is anticipated to be completed in ten years.

Ballot measure 2A from 2012 continues to have a positive impact on the General Fund budget. Accelerated police and fire hiring will be maintained in 2019, as will street repaving, investments in recreation, and after-school programs for Denver's children.

Multiagency projects are reflected in each individual agency section and budget. The City's Performance Based Infrastructure (PBI) initiative is a multiagency initiative and will be led by the newly established PBI office. Funding for this initiative can be found in the PBI Office budget ($1.6 million), the Mayor's Office of the National Western Center's budget ($1.2 million), the City Attorney's Office ($1.5 million) and the Department of Finance ($400,000). In total, the 2019 proposed budget for PBI is $4.9 million.

# 2019 Budget Priorities

**Expanding Affordable Housing & Homeless Services**

- A record of more than $50 million for affordable housing thanks in large part to a 2 percent increase in the city's retail marijuana sales tax rate, allowing for the creation or preservation of more than 6,000 new housing units over the next five years. About 31 percent of affordable housing funds are dedicated to support those experiencing homelessness.
- In collaboration with City Council, $3.1 million to expand eligibility for the city's property tax rebate program to cover more home owning seniors and people with disabilities, and now low-income home-owning families with at least one child as well.
- $14.7 million investment in homeless services and facilities, including $4 million to hire up to 10 peer navigators to help shelter guests obtain services and to begin implementing recommendations from the new Three-Year Shelter Strategic Plan.
- $1.5 million to continue the Temporary Rental and Utility Assistance Program, which provides short-term support to struggling renters and helps prevent evictions and homelessness.

**Protecting Denver's Unique Neighborhoods**

- Creation of a new Neighborhood Equity and Stabilization Team to deploy resources specifically tailored to help protect vulnerable neighborhoods under threat of displacement.

- Expanding the capacity of our Financial Empowerment Centers and opening two new Neighborhood Resource Centers – in Globeville and Montbello – modeled after a pilot launched in April at the Valdez-Perry Branch Library. These resource centers will provide residents with easy, direct access to financial coaches, social services, housing resources and more – right in their neighborhoods.
- Launching "Denver Talks," an initiative to capture the unique stories and history of Denver's neighborhoods and residents.
- Beginning to implement recommendations in the new *Denveright* long-term planning documents, including $9 million in capital projects, with a focus on equity, underserved communities and neighborhood preservation.

**Improving Transportation and Mobility**

- An additional $27 million to continue implementing the city's Mobility Action Plan, including bigger commitments to Denver's bicycle and pedestrian networks. These investments include:
  - Doubling our annual commitment to bicycle-network buildout, with a $4.2 million investment. The Mayor also is proposing a one-time $2.9 million investment in the city's bike network from the recent sale of a city-owned property. These funds will support Mayor Hancock's ambitious effort to add 125 miles of bike lanes over the next five years.
  - $800,000 to continue the city's support for the Denver Bike Share program. This investment will allow us to discount or even offer free B-Cycle rides to Denver residents and to extend the program into currently unserved neighborhoods.
  - $3.8 million to continue pedestrian-network buildout by making improvements at 10 intersections and filling critical sidewalk gaps and repairs.
  - $2.6 million for projects to address safety at high crash locations, to implement recommendations of the Vision Zero Action Plan, and for new safety medians in Green Valley Ranch.
  - An additional $250,000 for Safe Routes to School projects, bringing our total 2019 investment in children's/youth safety and mobility to $750,000.
  - $1 million for transit reliability improvements on key RTD bus corridors.
- Funding for the "Navigate North Denver" program to help residents, delivery trucks and commuters maneuver around construction projects in this part of the city.

**Growing Our Parks and Enhancing Our Recreation Programs**

- More than $1 million to improve the upkeep, maintenance and safety of our downtown parks so they remain welcoming to all.
- $1.9 million to make improvements at neighborhood parks, expand parkland, construct a new pocket park in Westwood, new playgrounds in North Denver and a new dog park in south Denver.
- $200,000 to accelerate the replacement of old fitness equipment such as weights, balls and mats at recreation centers.

**Keeping Denver a Safe Big City**

- An increase of 68 additional police officers and firefighters to maintain the safety of Denver's neighborhoods and families, primarily as a result of:
  - 31 new police officers, and three new detectives dedicated solely to investigating domestic-violence cases, and improved use-of-force training to emphasize de-escalation tactics.
  - 37 new firefighters primarily to help ensure appropriate response times citywide and to open the new Northfield fire station in mid-2019.

**Bolstering Mental Health Services and Addressing Substance Misuse**

- $3.1 million to ensure a coordinated and comprehensive response to the mental-health, opioid and substance misuse challenges facing Denver, including:
  - Piloting a 24/7 treatment-on-demand program with Denver Health,
  - Hiring two substance misuse peer navigators,
  - Deploying a mobile van for needle exchange, syringe access and access to services.
- Ensure 24/7 access to mental health service in jail, because half of the Denver jail population experiences mental health issues.



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- Creating a "Navigator Court" to help guide defendants who are out of compliance with court orders to come back into compliance.

**Extending Equity and Access to Opportunity for Residents and Neighborhoods**

- $1.2 million for WorkNow, a key part of the Mayor's Equity Platform and the city's employment approach to training, placing and advancing workers in the construction industry. WorkNow also will help ensure that families living in communities directly affected by public construction projects – including the National Western Center, Colorado Convention Center expansion, and Elevate Denver infrastructure bond program – can access the employment and skills development opportunities offered by those projects.
- $1.1 million for small business capacity-building, a small business lending program, and youth employment.

**Ensuring a Sustainable Future**

- $2.2 million to continue expanding the city's curbside recycling and composting program.
- Purchasing 119 electric vehicles for the Police, Fire and Public Works fleets.
- Hiring additional staff to implement the voter-approved Green Roof initiative.

# Reserves

Reserves are maintained in a manner consistent with the guidelines approved by the Blue-Ribbon Task Force on Financial Management and with the City's established reserve policies. Undesignated reserves are expected to be 15.1 percent of projected expenditures, or $220.9 million, by the end of 2019. This is a significant achievement and highlights the City's strategy of building back to 15 percent of expenditures, from a low of 10.7 percent during the recession. The annual General Fund contingency is being budgeted at $28.7 million and the Capital Improvement Fund has $5.1 million budgeted for unappropriated expenditures to meet the criteria for supplemental appropriation in accordance with the financial policies.

# Federal and State Special Revenue Funds

The City's 2019 budget was developed while monitoring proposed federal funding. The community relies upon various federal and state-funded programs such as Temporary Assistance to Needy Families, Community Services Block Grant, Community Development and Block Grant, Head Start and Workforce Innovation and Opportunities Act. The services provided through these grants are essential to meeting the needs of the Denver community. At this time, there have not been significant changes to the federal or state grants and 2019 projections are relatively flat with previous years. Note that in the grants section of the 2019 Budget, 2019 projections are based upon various fiscal years and include those grants for which a notification was received by the City. It is likely that additional grants notifications will be received after the publication of the 2019 Budget.

The Human Services (DHS) budget for special revenue funds will total $193.6 million for 2019. The 2019 Budget includes a reduction in budgeted expenditures as a result of the transfer of the Solutions Center project budget and Crime Prevention and Control Fund to the Department of Public Health and Environment. There is no reduction in services. Program expansions within Human Services include increased local investment in child care assistance, more General Assistance dollars to help families in need of emergency shelter or eviction assistance and expanded caseworker and service navigation capacity within the Department, among other investments. Human Services also authorizes through state payments systems an additional $199.4 million in benefits to eligible low-income individuals, such as recipients of the Supplemental Nutrition Assistance Program (SNAP), and to community providers, such as child care centers. These direct payments are not appropriated in the City's budget, other than when Denver is required to share in the cost. The City is also investing an additional $3.8 million in services and sheltering for those experiencing homelessness, most of which is budgeted in the City's Capital Improvement Projects Fund.

## Capital Projects

In 2019, $185.5 million is budgeted for capital projects from annual capital revenues and includes the capital maintenance mill levy funding approved by voters in 2007. The capital project budget includes a $29.2 million General Fund transfer to the Capital Improvement Fund due to continued strong revenue growth. Of the $29.2 million transfer, $12.7 million is programmed for continuous investment in the Denver Health Westside Clinic, citywide space reallocations and moves, and street paving. The additional $16.5M is a transfer to support the Elevate Denver General Obligation Bond and implementation of the Mayor's Mobility Action Plan. These mobility investments include funding for new bikeways and Safe Routes to School projects, enhanced pedestrian and transit connectivity, redundancy and maintenance of the fiber optic network to support technology advancements in transportation, and construction of key medians on Green Valley Ranch Boulevard to address safety and accessibility.

The capital improvement program also funds critical maintenance and rehabilitation projects, matching funds to unlock state or federal dollars, legal obligations and other high-priority capital investments. In 2019, additional maintenance investment will be made in the City's bridges and structures, at popular performance venues like Red Rocks and the Denver Performing Arts Complex, and for critical life-safety improvements in city buildings. Denver also continues to leverage funding from regional partners and in 2019, capital funding is reserved as match for the 2020-2023 Denver Regional Council of Governments (DRCOG) Transportation Improvement Program (TIP). Other high-priority capital investments in 2019 include improvements to Swansea Park and St. Charles Park to better serve neighborhood youth; construction of a regional park and water quality improvements at Heron Pond; renovations to the Denver County Jail for in-person visitation and Park Avenue West facility for the Denver Police Department's Gang and SWAT units; and further study to inform implementation of major capital project needs of a Combined Safety Training Facility and future transportation investments in the Broadway Station Area, along 52nd Avenue in north Denver, and on the Yale Corridor between I-25 and Colorado.

In addition to these annual capital funds, approximately $184 million in one-time bond-funded projects will continue to be implemented in 2019 as part of the Elevate Denver and Better Denver Bond program (approved by voters in 2018 and 2007, respectively), the National Western Center program (approved by voters in 2016), and the Colorado Convention Center program (approved by voters in 2016). Please refer to the Capital Improvements section for additional detail.

## Marijuana-Related Budget in Detail

In November 2013, Denver residents voted to impose a special 3.5 percent retail marijuana sales tax to fund the enforcement and regulation of the retail marijuana industry to fund education and public health programs associated with marijuana consumption; and "to otherwise pay the expenses of operating and improving the city and its facilities." In addition to the city's voter-approved 3.5 percent special retail tax, the state also imposes an added tax on retail marijuana and distributes a portion, known as the State Shareback, to jurisdictions that collect retail marijuana tax revenue.

In 2018, Denver City Council approved a two percent increase to the special 3.5 percent retail marijuana sales tax, bringing the total tax rate for the special retail marijuana sales tax to 5.5 percent. This additional increment of tax funds is dedicated to the funding of affordable housing programs. Per ordinance, these funds shall be remitted to the Affordable Housing Fund.

Below are budget highlights showing the city's 2019 proposed budgeted allocations of the projected special retail tax revenue and State Shareback tax revenue across city agencies. In 2019, the City will continue to fund regulation, enforcement, and education at levels similar to 2018. The 2019 marijuana budget supports city agencies with personnel and services and supplies for the following:

**Regulation:** Includes funds allocated to Excise and Licenses/Office of Marijuana Policy to support marijuana policy development; Community Planning and Development, Department of Public Health and Environment, and Denver Fire



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Department to inspect marijuana facilities to ensure safety and compliance with all existing regulations. Funds also support the Department of Finance to oversee city tax compliance.

**Enforcement:** Includes funds allocated to the Denver Police Department, Parks and Recreation, and the City Attorney's office to enforce the City's marijuana-related ordinances and policies and to limit black market marijuana activities.

**Education:** Includes funds allocated to Excise and Licenses/Office of Marijuana Policy for a Denver youth education campaign; Parks and Recreation and Children's Affairs for programs to encourage healthy lifestyles for children; the Office of Behavioral Health for intervention and treatment programs for youth in an environment with legalized marijuana; and Denver Health to analyze marijuana's health impacts to inform education efforts.

**Public Health:** Includes funds for opioid intervention and treatment provided by the Department of Public Health and Environment (DDPHE). In 2019, funds support the DDPHE opioid/substance misuse program which is focused on providing a comprehensive response to the current opioid epidemic. This program works to establish prevention, treatment, and harm reduction services in Denver to prevent the substance-use epidemic and other health concerns stemming from opioid use in Denver.

**Investment in the Capital Improvements Program:** As outlined in authorizing ordinance for the special tax rate for retail marijuana, these funds can be used for Improvements to the City and Facilities. In 2019, this includes funds for one-time mobility projects and maintenance. See the CIP section of the Budget Book for a list of the projects.

**Affordable Housing:** There are two sources of retail marijuana tax revenues supporting affordable housing in 2019. The first source is a portion of the 3.5 percent special retail marijuana tax, $1.9 million, that is part of the $10.2 million General Fund transfer to the Affordable Housing SRF. This allows the General Fund to meet the commitment to affordable housing that is not supported by the linkage fee and property tax projections. The second source is the dedicated two percent increase to the special retail marijuana sales tax passed by City Council that will go into effect in late 2018. Note that the most recent projections for the additional two percent increased from $8 million to $9.3 million. The revenue from both sources is appropriated into the Affordable Housing Fund, which is in the Office of Economic Development's budget. The Affordable Housing Fund supports land acquisition, unit development/production, housing assistance, and supportive housing services.

| Budget Highlights | 2019 Recommended |
|---|---|
| **Revenue** | |
| 3.5% Special Retail Marijuana Tax | 16,342,590 |
| 2% Dedicated Affordable Housing Marijuana Tax | 9,300,000 |
| State Shareback | 6,451,715 |
| **Total Special Marijuana Tax Revenues** | **32,094,305** |
| **Expenditures** | |
| **Regulation** | |
| Office of Marijuana Policy/Excise and Licenses | 418,670 |
| Community Planning and Development | 445,746 |
| Department of Public Health and Environment | 779,257 |
| Fire | 838,029 |
| Finance | 94,461 |
| **Total Regulation** | **2,576,163** |
| **Enforcement** | |
| Police | 1,107,513 |
| Parks and Recreation | 175,000 |

| Budget Highlights | 2019 Recommended |
|---|---|
| City Attorney's Office | 1,364,715 |
| **Total Enforcement** | **2,647,228** |
| **Education** | |
| Office of Marijuana Policy/Excise and Licenses | 997,889 |
| Parks and Recreation | 99,803 |
| Children's Affairs | 1,588,849 |
| Denver Health | 150,914 |
| Office of Behavioral Health | 753,180 |
| **Total Education** | **3,590,635** |
| **Total Expenditures for Regulation, Enforcement, and Education** | **8,814,026** |
| **Public Health** | |
| Opioid Intervention and Resources (Department of Public Health | 3,115,961 |
| **Total Public Health** | **3,115,961** |
| **Affordable Housing** | |
| General Fund Transfer | 1,900,000 |
| Dedicated 2% Sales Tax | 9,300,000 |
| **Total Expenditures for Affordable Housing** | **$11,200,000** |
| **Investments in the Capital Improvements Program** | **8,950,000** |
| **Total Expenditures** | **32,079,987** |
| **Personnel Complement (Budgeted)** | |
| Office of Marijuana Policy | 3.50 |
| Community Planning and Development | 5.00 |
| Department of Public Health and Environment | 9.00 |
| Fire | 7.00 |
| Finance | 1.00 |
| Police | 11.00 |
| City Attorney's Office | 11.00 |
| Parks and Recreation | 7.43 |
| Children's Affairs | 1.00 |
| Office of Behavioral Health | 1.00 |
| **Total Personnel Complement** | **56.93** |



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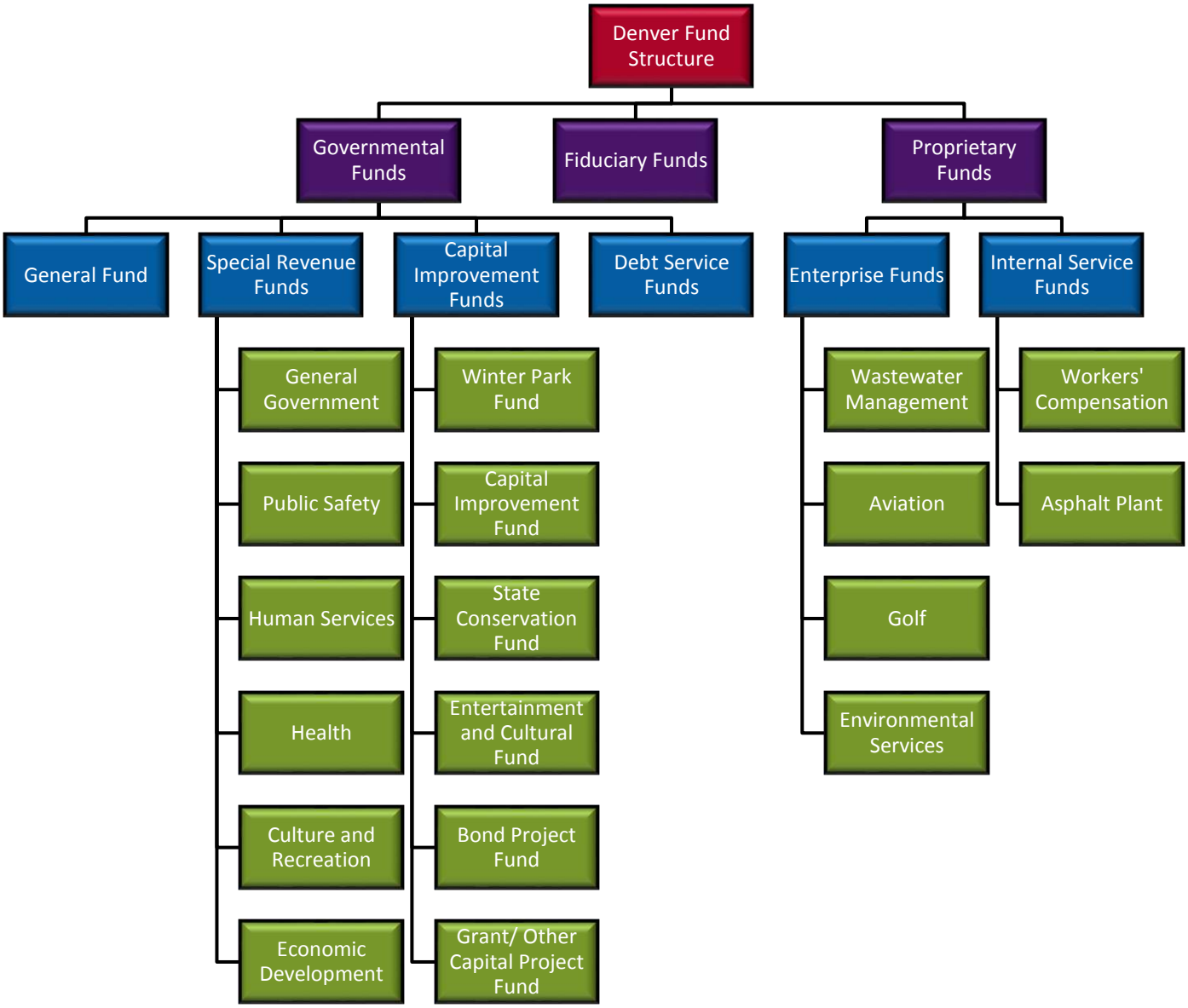
Denver Fund Structure
Governmental Funds
Fiduciary Funds
Proprietary Funds
General Fund
Special Revenue Funds
Capital Improvement Funds
Debt Service Funds
Enterprise Funds
Internal Service Funds
General Government
Public Safety
Human Services
Health
Culture and Recreation
Economic Development
Winter Park Fund
Capital Improvement Fund
State Conservation Fund
Entertainment and Cultural Fund
Bond Project Fund
Grant/ Other Capital Project Fund
Wastewater Management
Aviation
Golf
Environmental Services
Workers' Compensation
Asphalt Plant

The City and County of Denver has established a comprehensive fund plan for financial accounting in accordance with the provisions of the City's Revised Municipal Code. Each agency or activity of the City and County of Denver is placed within a specific fund. This plan was designed to conform to the recommendations of the National Council on Governmental Accounting as outlined in their publication Governmental Accounting, Auditing, and Financial Reporting (GAAFR), which is the standard accounting guide for local governments.

Major funds represent the significant activities of the city and include any funds for which revenues or expenditures, excluding other financing sources and uses, constitute more than ten percent of the revenues or expenditures of the appropriated budget. The following is a breakdown of the city's fund structure.

# Governmental Funds

Governmental funds are a group of funds that account for activities associated with the city's basic operations. This group of funds uses a modified accrual basis of accounting and focuses on operating revenues and expenditures.

## General Fund

The General Fund is the main operating fund for the City and County of Denver and accounts for all general government activity that is not accounted for in other funds. It includes most tax revenues and funds activities traditionally associated with local government, including public safety, public works, parks and recreation, health, and administration.

## Special Revenue Funds

Special Revenue Funds account for proceeds of revenue sources that are restricted by law or administrative action to expenditures for specific purposes. Primary sources of revenue are federal, state, local, and private grants.

## Capital Improvement Funds

The Capital Improvement Fund is used for the acquisition and maintenance of major capital assets other than those financed through special assessments or Enterprise Funds. The primary source of revenue is the property tax.

## Debt Service Fund

The Debt Service Fund is used for the payment of principle and interest on General Obligation and other long term debts. The major sources of revenue are the property tax and the Facilities Development Admission Tax (seat tax).

# Proprietary Funds

Proprietary Funds, also known as "business-type" funds, are a group of funds that account for activities that are often seen in the private sector and are operated in a similar manner as in the private sector. They provide goods and services on a fee or user charge basis, and should be self-sustaining. This group of funds uses a full accrual basis of accounting and focuses on net income and capital maintenance. There are two types of Proprietary Funds: Enterprise Funds and Internal Service Funds.

## Enterprise Funds

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

## Internal Service Funds

Internal Services Funds account for the financing of goods or services provided by one department or agency to other departments or agencies throughout the city on a cost reimbursement basis.



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## Fiduciary Funds

Fiduciary Funds are trust and agency funds that account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. These include expendable trust funds, non-expendable trust funds, pension trust funds, and agency funds.

The annual budget process is designed to meet the requirements of the Charter of the City and County of Denver, Subtitle B, Article VII, Part 1, Sections 7.1.2 to 7.1.6. The City and County fiscal year is the same as the calendar year, and thus, the annual budget developed per the timeline and processes below is implemented January 1st of the following year. Many of the key tasks are facilitated by the Department of Finance on behalf of the Mayor.

### On or before May 1

- The Mayor must prepare a budget calendar and procedures for the preparation of the budget.

### April – June

- City departments and agencies prepare operating proposals and long range capital programs guided by the Citywide Strategic Framework, Mayoral and Council priorities, internal strategic plans and work programs, and capital improvement priorities. These are due to the Budget and Management Office between the third week of May and first week of June, along with the estimates of expenses and revenues as described below.

### On or before July 1

- All agencies, offices, departments, boards, commissions, and other spending agencies must prepare and submit estimates of their revenues and expenditures to the Mayor and City Council for the ensuing fiscal year.
  - The estimates of **expenses** must be based upon specific work programs and classified by funds, character and object of expenditures.
  - The estimates of **revenues** must be classified by funds and sources of income.
- Changes in ordinances establishing taxes, fees, charges, and other types of revenues may be proposed.
- The Manager of Finance must certify to the Mayor and City Council the amount of money to be raised by taxation to pay the interest on general obligation bonded indebtedness and to provide for the debt service fund.

### July – August

- The Budget and Management Office reviews the operating and capital improvements budget proposals with each agency and makes recommendations to the Mayor. The Mayor reviews and approves the budget.

### On or before September 15

- The Mayor must brief the City Council on the tentative revenue and expenditure plans for the ensuing year and any major program changes.

### On or before the third Monday in October

- After receiving and considering City Council's recommendations, the Mayor must submit to the City Council a proposed budget that must include, but need not be limited to:
  - A general statement describing the important features of the budget.
  - Statements by funds showing estimates of expenditures, receipts and opening and closing balances compared with the last completed fiscal year and the current year.



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  - Statements of expenditures and work programs of the various agencies, offices, departments, boards, commissions, and other spending agencies.
  - The amount to be raised by taxation to pay interest on general obligation bonded indebtedness and to provide for the Debt Service Fund.
  - The amounts to be expended during the ensuing year for capital improvement projects and the sources of revenue for financing such projects.
- Revenue estimates must be based on already enacted ordinances, excluding the ordinance to establish the mill levy.
- Expenditures must not exceed the estimated opening balances and anticipated income.
- In the General Fund, the budget estimates must include an amount as a year-end closing balance that cannot be expended except for emergencies. Those expenditures must be approved by a two-thirds vote of the Council.
- In the General Fund, the budget estimates must include an amount not less than two percent of the total estimated expenditures for the payment of any unforeseen contingency.

### On or before the fourth Monday in October

- City Council must publish a notice showing that the proposed budget is available for inspection.
- The Council must hold a public hearing on the proposed budget.

### On or before the first regular Council meeting in November

- City Council may revise, alter, increase, or decrease any items in the Mayor's proposed budget by majority vote of the members of Council.

### On or before noon the Friday immediately following the first regular Council meeting in November

- The Mayor must submit to Council a list of the amendments and the items revised, altered, increased, or decreased, stating which of the amendments he or she accepts and rejects.

### On or before the second regular Council meeting in November

- Council may override the Mayor's rejection of any of its proposed amendments by a vote of at least two-thirds of its members.
- Council may adopt the budget. If the City Council fails to adopt the budget by the required date, the Mayor's proposed budget, with any amendments enacted by a two-thirds vote of the Council members, becomes the official budget.

### On or before the fourth Monday in November

- City Council must enact an ordinance making appropriations for the ensuing fiscal year.

# Overview

The following financial policies are established to provide direction in the fulfilling of duties and responsibilities in the City and County of Denver.

# Financial Planning Policies

## Balanced Budget

The City Charter states, "The budget proposed by the Mayor shall not propose expenditures in excess of estimated opening balances and anticipated income." (Sec. 7.1.4) This applies to all funds.

While the City Charter permits the City to use fund balance as a resource to balance the budget, fund balance should not and cannot be used as a long-term approach to balancing the budget. Planned uses of fund balances should be limited. It is appropriate to use fund balances below the City's 15 percent policy when there is a severe economic downturn. This provides the City additional time to make the necessary structural changes to bring the budget into alignment on a long-term basis.

It is also appropriate to use fund balance when fund balances have increased beyond the reserve requirements due to higher than anticipated revenues or unspent appropriation from the previous fiscal year. In this circumstance, the use of fund balances should be used for one-time expenditures, not ongoing operating costs. In all circumstances, it is important to retain sufficient undesignated fund balance for unforeseen circumstances. Refer to "Use of Reserve Accounts" for further discussion.

The executive branch is responsible for ensuring that the current year budget is in balance. The Budget and Management Office will advise the Mayor on year-to-date expenditures, revenues, and any corrective actions that are necessary. The City Charter prohibits use of additional fund balance during the year except for emergencies; such use must be approved by a two-thirds vote of City Council.

## Long-Range Planning

The City needs to have the ability to anticipate future challenges with revenue and expense imbalances so that corrective action can be taken before a crisis develops. To provide city officials with pertinent data to make decisions for multi-year policy direction, the Director of the Budget and Management Office shall annually develop a three-year General Fund revenue and expenditure forecast. This forecast will identify changes in revenue and expenditures due to projected new development in the City, program changes, collective bargaining agreements, asset replacement schedules, and capital projects coming online.

Agencies are required to assess and report annually on needed capital improvement projects for the subsequent six years. The report is then fiscally constrained for the first two years to the estimated total annual capital revenues.

During the budgeting process, all capital improvement projects are analyzed to determine if they reduce, maintain, or increase operating and maintenance costs.

The Department of Finance participates in the evaluation of private development projects that utilize tax increment financing to determine the long-term financial impact on the City.

The Budget and Management Office reviews grant applications to determine whether matching funds are available. Grant-funded programs for which grant funding is ending will be evaluated for alternative funding, such as the General Fund, as part of the annual budget process as appropriate.



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### Asset Inventory and Condition Assessment

The City and County of Denver inventories and assesses the condition of all major capital assets. Public Works, Parks and Recreation, Libraries, and Arts and Venues shall maintain inventories of all major assets including streets, bridges, traffic signals, sewers, buildings, irrigation systems, and parks. Each department or agency shall prepare periodic reports to meet accounting requirements. In addition, each department or agency shall develop systems and processes to assess the condition of the capital assets that they are responsible for maintaining. This condition assessment shall be reviewed on an annual basis and updated every three to five years.

## Revenue Policies

### Revenue Diversification

The City values a diversified mix of revenue sources to mitigate the risk of volatility. The major source of revenue for the General Fund is sales and use tax, which comprises 51 percent of total General Fund revenue in 2019. Since sales tax is a direct function of business cycles and inflation, it is important to make every effort to improve the diversity of the City's revenue sources.

### Fees and Charges

The Structural Financial Task Force recommended that the City annually reviews its fees and fines to ensure they are consistent with the costs they are set to recover. BMO has built this annual review into the budget process to ensure a system to reforecast, update, remove or revise occurs on a consistent basis. For the 2019 budget, the office reviewed fees and fines with proposed increases that impacted overall revenue projections. BMO is committed to a multi-year review of fees to evaluate future proposed changes that impact the City's revenue or revenue policies.

The general policy of the City and County of Denver regarding fees and charges is based upon the following considerations:

- Tax dollars should support essential city services that benefit and are available to everyone in the community (such as parks, police and fire protection).
- For services that largely or solely benefit individuals, the City should recover full or partial costs of service delivery through user fees.
- A fee should not be imposed on services where the cost to collect the fee exceeds the cost of the service and user fees must not exceed the full cost of providing the service.
- Fee increases, as well as new fees, must be approved and implemented prior to including associated revenue increases in the proposed budget.
- User fee pricing policies should take into consideration:
  - Whether the service benefits the community in general or only the individual or group receiving the service
  - Whether the service is only provided by the public sector, or also by the private sector
  - Whether imposing the full cost fee would pose a hardship on specific service users
  - Whether imposing the full cost fee would place the City at an economic disadvantage
  - Whether NOT imposing a full cost fee would cause an unrealistic demand on the service.

The full costs of providing a service shall include at least the following:

- Direct costs associated with providing the service, including:
  - The cost of the time all employees spend on the service, including fringe benefits
  - Other direct costs, such as materials and supplies, contractual services, or internal service fund charges associated with the service
- Building and equipment depreciation
- Unit, section, division supervision, clerical support, etc.
- Departmental indirect costs
- Citywide indirect costs (available through the City's Indirect Cost Allocation Plan)

## Use of One-time Revenues

One-time revenues should be used only for one-time expenditures and not for ongoing expenditures. By definition, one-time revenues cannot be relied on in future budget years. Examples of one-time revenues are unexpected audit collections for sales tax, sales of City assets, and one-time payments to the City.

The best use of one-time revenues is to invest in projects that will result in long-term operating or capital cost savings. Appropriate uses of one-time revenues include early debt retirement, capital expenditures that will reduce operating costs or address deferred capital needs, information technology projects that will improve efficiency, and special projects that will not incur ongoing operating costs.

## Use of Unpredictable Revenues

Sales tax revenue is a volatile source of revenue since it is a direct function of business cycles. During periods of strong growth, sales tax revenue has increased by over 10 percent from the previous year. During periods of recession, sales tax has been lower than the previous year. It is not prudent to allocate sales tax revenue that exceeds the normal growth rate (defined as the average historical annual growth rate) to ongoing programs. Therefore, sales tax revenues that exceed the normal growth rate should be used for one-time expenditures or to increase reserves for the next inevitable economic downturn. When sales tax revenue growth is less than the normal growth rate, it may be necessary to use reserves until appropriate expenditure reductions or other measures can be implemented. Refer to the General Fund Reserve Policy for further discussion.

Interest income is also volatile. Any interest earnings that exceed the average annual earnings over the last ten years should be used for one-time expenditures or to increase reserves.

## Use of Capital Improvement Fund Revenues

Capital improvements funds are used for the acquisition, repair, or rehabilitation of assets that last for 15 years or more. A project can be considered a capital improvement project if it is for nonrecurring expenses in excess of $10,000.

The primary financial resources dedicated to the Capital Improvements Fund include a portion of the property tax mill levy, a portion of the Highway Users Fund Transfer (which is allocated to roadway improvements), investment earnings of the fund, and proceeds from the sale of city assets.

In addition, there are capital improvement funds that have specific revenue sources dedicated for specific purposes. These include the State Conservation Trust Fund, the Winter Park Parks and Recreation Capital Fund, and the Entertainment and Cultural Capital Projects Fund.

Expenditures from the Capital Improvement Funds emphasize repair, rehabilitation, and upgrades to existing City infrastructure. A lesser percentage of the total annual funds are used for new projects. High-cost new projects should be financed with financing tools that do not significantly affect the use of annual Capital Funds.



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Capital funds are dedicated to capital uses as defined above, as well as capital planning studies. Capital planning studies include asset condition evaluations, infrastructure inventories, concept planning, master plans, and design.

### Indirect Cost Charges

In 2014, the City established a policy to cap the indirect cost charges the City imposes on an Enterprise Fund to avoid compromising the fund's financial standing. This cap has been set at 5% of total expenditures; however, the cap can be increased to ensure the fund complies with the State's TABOR laws regarding limits on subsidies for enterprise funds. Any caps must be approved by the City's Chief Financial Officer. It will be the City's policy to review this cap annually.

## Expenditure Policies

### Debt Capacity, Issuance, and Management

The key principles of the City's debt policy:

**Equity** - Those that benefit from the item financed should pay for it.

**Effectiveness** - Once the transaction is complete, it accomplishes its intent and the identified revenue source for repayment is adequate to meet debt service.

**Efficiency** - The relative cost of obtaining funds, including the costs of the financing and the costs of collecting pledged revenues, is better than competing alternatives.

### Planning and Conditions of Issuance of Obligations

The Chief Financial Officer (CFO) shall evaluate and consider the following factors in analyzing, reviewing, and recommending the issuance of obligations:

1. Purpose and feasibility of the project
2. Public benefit of the project
3. Quantification of capital costs
4. Impact on debt ratios generally applied by rating agencies
5. Impact on the General Fund
6. Availability of appropriate revenue stream(s)
7. Requirements for and costs of a vote for approval of the financing
8. Debt Service requirements including credit implications
9. Aggregate debt burden upon the City's tax base, including other entities' tax-supported debt
10. Analysis of financing and funding alternatives, including interfund borrowing and available reserves from other City funds
11. Opportunity costs to other capital needs and requirements
12. Political and policy implications
13. True interest cost of the proposed financing
14. Opportunity costs of City resources being deployed on the project
15. If refinancing: the net present value savings, size of issue, absolute dollar savings, and number of years remaining on outstanding obligations

The City's Debt Policy is updated periodically. For more details and to access the City's most recent policy please visit https://www.denvergov.org/content/denvergov/en/denver-department-of-finance/cash-risk-capital-funding/capital-funding.html

# Types and Features of Debt

## General Obligation (GO) Bonds

General Obligation Bonds are a common type of municipal bond that is secured by the local government's pledge to use legally available resources, including tax revenues, to repay bondholders.

- No GO Bonds, including limited tax GO Bonds, shall be issued unless approved by a majority of those qualified electors voting. The refunding of GO Bonds shall be in accordance with applicable law.

- The issuance of GO bonds should be carefully conserved and used only for projects clearly benefiting the broad public interest. True public projects of an essential nature and without associated revenue streams shall be the strongest candidates for GO financing.

- Per Section 7.5.2 of the City Charter, the City shall not become indebted for GO bonds to any amount that shall exceed three percent of the actual value as determined by the last final assessment of the taxable property within the city. This limitation does not include bonds issued by the Denver Water Board.

## Certificates of Participation (COPs)

COP financing for assets will be used only for expensive and long-lived assets that, if financed with cash annually, would be disruptive to an annual capital program. In addition, the City should adhere to the following guidelines:

1. COPs may be used for capital improvements and certain eligible capital equipment.
2. Capital improvements and capital equipment financed must be for "basic" and "essential" city services.
3. The useful life of the asset(s) being financed should not be shorter than the term of the lease, but in no event shall the maximum term of the lease exceed 30 years for real estate assets and 15 years for all other assets. Useful life will be determined based upon industry standards and past experience with consideration given to technological obsolescence.
4. Capital equipment must be replacement equipment for existing services, not for new service programs.
5. Capital improvements may be for new or replacement facilities.

For assets being acquired by either the General Fund or an Enterprise Fund, total annual certificate lease payments should not exceed five percent of annual fund revenues.

Before proceeding with a COP financing, the City Attorney's Office should be consulted regarding issues associated with the transaction, including cross collateralization, compulsion-to-pay, and other matters.

## Revenue Bonds

As a general rule, revenue bonds will be issued to finance assets that provide revenue that will repay the obligation issued.

The use of revenue bonds is the favored form of obligation if direct beneficiaries of a given improvement can be clearly identified and such beneficiaries can pay for a fair share of its costs.

New money non-Enterprise Fund tax revenue bonds shall not be issued unless approved by a majority of qualified electors voting.

Prior to issuance of Enterprise Fund debt, the CFO shall review the financial condition of the Enterprise Fund and the contemplated debt to confirm that current and future operating income is sufficient to ensure payment of obligations and maintain or improve current credit ratings.



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### Special Districts

Local Public Improvement Districts. Pursuant to Section 7.6.1 through 7.6.19 of the Charter, the City may create districts to enable assessing the costs of constructing local public improvements. The financing of such costs can be accomplished through (i) the issuance of bonds or (ii) the appropriation of Revolving Fund monies. Accordingly, the benefited properties will be assessed a proportionate share of the whole cost of the improvement in order to repay the principal of and interest due on any such funds advanced and any costs associated thereto.

1. The improvement must enhance the value of the property against which the assessment is levied in an amount at least equal to the amount of the assessment;
2. The term for repayment of the funds advanced should not exceed 15 years;
3. Voter authorization must be acquired to issue new money bonds. An elector is defined as a person, qualified to register to vote in the general elections of the City, and (i) has been a resident of the district for not less than thirty days or (ii) owns taxable real or personal property within the district—whether the person resides in the district or not;
4. If the Revolving Fund is the financing mechanism, the rate of interest to be charged for any funds advanced shall approximate the rate as if General Obligation bonds were issued. The expenditure of Revolving Funds requires an appropriation by the City Council.

### Tax Increment Financing Districts

The Denver Urban Renewal Authority administers Tax Increment Financing districts. New districts are created only upon analysis demonstrating that the future revenue benefits exceed the aggregate tax increment to be pledged for debt service.

### Inter-fund Borrowing

Inter-fund borrowing, to the extent permitted by applicable laws, will only be allowed subsequent to predetermining a repayment schedule, including the payment of interest.

## Operating/Capital Expenditure Accountability

Accounting System Budget Control Levels. No payment shall be made or obligation incurred against any appropriation unless there is a sufficient unencumbered balance in the appropriation.

Budget Adjustments within the Approved Appropriation. A department or agency may make budget adjustments within the approved appropriation. No budget revision that moves budget out of the personnel service and capital equipment categories is allowed without the approval of the Director of Budget and Management.

Operating Budget Monitoring and Control. Department and agency managers have primary responsibility for the control of budgeted expenditures, the collection of budgeted revenues, and the delivery of service in accordance with the adopted annual budget document/work plan.

Agency managers are responsible for identifying significant changes in the work program, spending, or revenue variances. Agencies must notify the Budget and Management Office of all significant changes to the budget. As part of this notification, an agency must identify the cause and recommend solutions that minimize any unanticipated cost to the City.

The Budget and Management Office is responsible for monitoring the implementation of the City's adopted annual budget. The Budget and Management Office will review quarterly actual expenditure and revenue reports compared to the budgeted amounts. The Budget and Management Office will also monitor department and agency progress in completing their work program through regular communication with agencies and review of programmatic performance indicators. When variances are identified, the Budget and Management Office will notify agencies and the Mayor's Office of the variances and develop corrective plans.

The Budget and Management Office will work with agencies in approving mid-year budget changes. This includes:

- Budget adjustments moving budget out of the personnel service and capital equipment categories
- Budget adjustments requiring supplemental appropriations or rescissions
- Revision of the revenue budget
- Revision of the work program

Once a recommendation is developed, the Director of Budget and Management and the agency manager will present the recommendation to the Mayor for approval.

Budgeted Vacancy Savings. As part of the annual budget process, the Budget and Management Office decreases the estimated personnel budget at the control budget level within departments for the ensuing fiscal year based upon historical spending. This savings is then reinvested into programs and services for the upcoming budget. Taking this approach to budgeting for turnover ensures that these funds are not idle in departmental budgets and allows for greater funding of city priorities.

Vacancy savings is the savings that occurs from the time a position becomes vacant until it can be refilled, and it is generally the result of turnover and filling positions at a lower rate of pay and/or classification. The City budgets personnel by position for the full calendar year, and due to regularly occurring turnover, departments do not typically spend the entirety of their personnel budget.

The budgeted vacancy savings are calculated from all personnel accounts that are directly related to a position being filled or vacant (i.e. regular compensation, taxes, retirement, health insurance and other benefits, etc.) and are based on the size of the department, as indicated in the table, below. Budgeted vacancy savings is not applied to sworn, uniform positions (e.g. police officers, firefighters and deputy sheriffs) and it is not generally applied to non-General Fund agencies unless requested.

| Number of FTE per Agency | Percent of personnel costs |
|---|---|
| Less than 11 FTE | 0.0% |
| 11 – 30 FTE | 2.0% |
| 31 – 100 FTE | 3.0% |
| More than 100 FTE | 3.5% |

Note that historically, agencies and departments still achieve savings over the course of the year in excess of the estimated amount explained above. Agencies and departments should use these savings to address unbudgeted personnel expenses throughout the year. If an agency's personnel expenditures exceed the amount budgeted after the reduction for budgeted vacancy savings, the agency will work with the Budget and Management Office to address the shortfall.

Retail Marijuana Special Sales Tax and State Shareback for Retail Marijuana. In 2018, Denver City Council approved a two percent increase to the special 3.5 percent retail marijuana sales tax, bringing the total tax rate for the special retail marijuana sales tax to 5.5 percent. This additional increment of tax funds is dedicated to the funding of affordable housing programs. These funds shall be remitted to the Affordable Housing Fund and not pass through the General Fund.

In November 2013, Denver residents voted to impose a special 3.5 percent retail marijuana special sales tax to fund the enforcement and regulation of the retail marijuana industry, to fund education and public health programs associated with marijuana consumption, and "to otherwise pay the expenses of operating and improving the city and its facilities." In addition to the City's voter-approved 3.5 percent special retail tax, the State also imposes an added tax on retail marijuana and distributes a portion, known as the State Shareback, to jurisdictions that collect retail marijuana tax revenue.

To increase transparency of the retail marijuana special sales tax and State shareback revenue, the City through the annual budget document and through the Office of Marijuana Policy website has accounted for the expenditures associated with the projected revenue. Note that both revenue sources are collected into the City's General Fund and will continue to be deposited into the General Fund.



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The City will maintain the commitment of leveraging the retail marijuana special sales tax of 3.5 percent for the purposes outlined in the ordinance establishing the special tax. Any revenue projected amount that exceeds the proposed expenditures for regulation, enforcement, and education will be subject to the annual deliberative process to address the other eligible program areas: Public Health and improvements to the City and facilities. The goal is to address one-time capital needs through an annual transfer to the capital improvement program. In the event of an economic situation which causes actual or revised revenue to fall short of projected revenue, the retail marijuana special tax and shareback revenue could be allocated to maintain City services and maintain a balanced budget until a plan to address the shortfall is developed. For the specific amounts of revenue and expenditures, please refer to the Excise and License section of the annual budget document.

Capital Budget Monitoring and Control. Capital project managers are expected to construct/implement projects within appropriated budgets. Project budget submittals at the time of original request should identify all the costs and provide sufficient contingency to meet unanticipated circumstances. During the year, the Capital Planning and Programming Division will work with agencies to monitor the schedule, cost, and scope of capital projects to ensure projects are completed in a reasonable timeframe and in accordance with the scope approved by City Council as part of the annual budget appropriation. The allowable expenditures for each capital fund are defined in Sec 20-18 of DRMC. Capital expenditures are initiated in the City's financial system of record and may be subject to approvals by the Department of Finance and/or other City agencies as defined by Fiscal Accountability Rules.

Capital Budget Contingency There are cases when supplemental funds may be needed during the implementation of a capital project. Each year, the Capital Budget maintains a contingency to address unforeseen circumstances. Justifications for a supplemental from Capital Budget Contingency are as follows:

1. An unanticipated serious health and/or safety hazard;
2. An unanticipated repair immediately necessary to maintain the integrity of the asset;
3. Changed conditions such as laws, regulations, or standards that require additional project elements;
4. Additional capital improvement or maintenance investments that might otherwise be more expensive to design or construct in the near (5-10 year) future or may provide operational savings;
5. New/additional private/other non-City matching funds available to support additional scope, and funds that might otherwise be lost;
6. Extraordinarily high bids and a scope of work that cannot be reduced;
7. A change in work program initiated or approved by the Mayor's Office.

Any increase in a capital budget appropriation must be approved by ordinance. Agencies will be asked to look at reducing scope or rescinding funds from other agency capital projects before new funds will be appropriated.

# Reserve Policies

## General Fund Reserve Policy

The City and County of Denver's overall objective is to achieve structural balance between operating revenues and expenditures. Because both revenues and service demands can fluctuate without much advance notice, it is financially prudent to have reserve funds and a policy for their use.

The City has multiple reserves in the General Fund (GF) to address unforeseen revenue shortfalls or unanticipated expenditures. The specific reserves include:

- A contingency reserve of two percent of expected General Fund expenditures
- Unassigned fund balance targeted at 15 percent of annual General Fund expenditures
- The state-required TABOR emergency reserve, which is three percent of all covered funds

These three reserves provide over 20 percent of the General Fund's expected expenditures to respond to revenue shortfalls or unanticipated expenditures. The following policy reflects a tiered approach to the use of reserves based on the severity level of the situation.

## Contingency Reserve

The City Charter requires that the proposed budget for the General Fund shall include no less than two percent of total estimated expenditures for payment of any expense, the necessity of which is caused by any casualty, accident or unforeseen contingency, after the passage of the annual appropriation ordinance. Revenues received during the year in excess of those projected, or a beginning balance larger than projected, may be added to the contingency reserve. At year-end, any unspent contingency reserve rolls into the unassigned fund balance for the following budget planning year. The contingency reserve is the most flexible of the reserves addressed in this policy.

The criteria for use of the contingency reserve to increase operating budgets are:

- An unexpected event such as a natural disaster or an accident;
- Large unappropriated retirement payouts or unrealized vacancy savings;
- A change in work program initiated or approved by the Mayor's Office;
- Prior year budget for a specific item that lapsed before the purchase;
- A technical correction of the original budget;
- A change in legislation creating an unfunded mandate;
- Planned one-time expenditures that advance a programmatic or financial outcome.

After the passage of the annual appropriation ordinance, the contingency reserve is the first reserve to use for any revenue shortfall or unanticipated expenditure. Any increase in an appropriation must be approved by City Council ordinance.

## Unassigned General Fund Balance

Given the volatility of sales tax revenue and TABOR restrictions, the City has a target of maintaining a fund balance reserve that is 15 percent of expenditures. The unassigned fund balance reserve amount should not go below 10 percent of expenditures, except in response to a severe crisis, economic or otherwise.

## Use of Reserves

**A. Use of fund balance reserves above 15 percent**

Fund balance reserves above 15 percent can be used for one-time or capital expenditures and debt reduction.

Reserves in this sub-category are very flexible and available for use. These reserves provide an opportunity for strategic investment and problem solving. Typically, this amount is not reconciled until the financial year-end close and post audit, the available balance is addressed as part of the budget planning for the next available year.

**B. Use of fund balance reserves above 10 percent and below 15 percent**

Fund balance reserves above 10 percent can be used for one-time expenditures and to stabilize the City during normal economic cycles when revenue growth is below the historical average. Fund balance reserves can be used when the anticipated revenue growth is below the historical average with the following considerations:

- Reserves should only be used to provide a short-term solution to maintaining services until projected revenue growth or necessary expenditure reductions are achieved to balance the budget. It is critical to identify and address the issues that are causing the budget imbalance. The City must evaluate the length and severity of economic conditions and their impact on future revenue projections to determine the extent of expenditure reductions or revenue increases that are required to achieve structural balance.



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- The City should first seek to offset revenue declines with expenditure reductions. Reserves should only be used when further reductions in expenditures would affect essential City services. As a minimum standard, any use of fund balance should be matched by equal or greater expense reductions in times of economic downturn.

- Fund balance reserves can be used very selectively to offset further service cuts when beginning an economic recovery and projected revenues are not yet growing at the historical average, only if there is a clear replenishment plan.

Reserves in this sub-category are not flexible and should only be used to offset revenue shortfalls or extraordinary expenditure demands.

**C. Use of fund balance reserves below 10 percent**

The use of fund balance reserves below 10 percent is restricted to responding to a severe crisis, economic or otherwise. This category is only used in the most unusual or unexpected situations. Ideally, this reserve category would never be used.

## Reserve Replenishment

Any use of fund balance reserves below the 15 percent target should be accompanied by a replenishment plan. This is particularly critical when reserves are below the 10 percent floor. If reserves dip below the 10 percent floor, no growth in discretionary expenditures should be allowed until the General Fund reserve is restored to 10 percent.

## TABOR Reserve

The TABOR amendment to the State Constitution requires that the City establish an emergency reserve fund of three percent of all covered funds. The funds cannot be used for economic conditions, revenue shortfalls, or salary and benefit increases. Any use of the TABOR reserve must be replaced within one year. Because of the constitutional restrictions and the requirement to repay this reserve by the end of the next fiscal year, use of the TABOR reserve is limited to extreme disasters. This requirement is met through a combination of cash reserves and real estate assets in Special Revenue Funds.

# Grant Administration

## Applications for Federal, State, or Private Funds

Funds from federal, state and private sources are important resources that need to be included in the City's financial plan. The City is committed to a citywide coordination of grant activities among agencies and to determine the immediate and longer-term financial consequences of accepting funding. Fiscal Rule 9.1 states that any city department/agency intending to apply for funding from a federal, state, or private source shall immediately notify the Department of Finance of its intent. Budget and Management reviews the notification to determine whether proposals are consistent with City priorities, ensures that proposals are coordinated with the City's existing programs, ensures that administrative, reporting and evaluation requirements are adequately addressed, assesses the need for a cash match, and evaluates the immediate and long-term financial consequences of the proposal. In accordance with Section 20-52 of the Revised Municipal Code, funds in excess of $500,000 from the federal or state governments require the approval and authorization of City Council acting by resolution prior to acceptance.

## Use of Grant Funds

Agencies receiving the spending authority are responsible for complying with grant restrictions, applicability, and reporting. All grant funds will be expended for the purposes for which they were granted and in the time period for which they were granted. Proper accounting records must be maintained.

# Annual Contingency Reserves

## General Fund Contingency Reserve

The City Charter requires that the proposed budget for the General Fund shall include an amount not less than two (2) percent of the total estimated expenditures for the payment of any expense, the necessity of which is caused by any casualty, accident or unforeseen contingency, after the passage of the annual appropriation ordinance. In 2019, the General Fund Contingency Reserve is $28,684,000.

## Capital Improvement Fund Contingency Reserve

The Capital Improvement Fund also maintains a contingency reserve for unanticipated expenditures. In 2019, the Capital Improvement Fund contingency reserve is $5,351,515.

# Emergency Reserves and Undesignated Fund Balances

## Tabor Reserve

The TABOR amendment to the State Constitution requires that the City establish an emergency reserve fund of three percent of all covered funds. These funds cannot be used for economic conditions, revenue shortfalls, or salary or benefit increases. The TABOR reserve consists of cash and real estate assets that satisfy the reserve requirements. In 2019, the estimated three (3) percent reserve requirement is $51.4 million. This requirement will be met as follows:



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| | 2017 | 2018 | 2019 |
|---|---|---|---|
| TABOR Reserve Special Revenue Fund | 15,795,000 | 16,051,900 | 16,051,900 |
| TABOR Reserve Real Estate Special Revenue Fund | 28,964,000 | 35,651,800 | 33,791,155 |
| Human Services Restricted Fund Balance | 2,000,000 | 2,000,000 | 2,000,000 |
| **Total** | **$46,759,000** | **$ 53,703,700** | **$51,843,055** |

In 2019, the following properties will be used as an asset to fulfill the City's obligation to meet the TABOR reserve:

- The Denver Art Museum Offices
- The McNichols Building/Annex 1
- The DPAC Performing Arts Office Building
- DFD Combined Communications Center
- Central Services on Jason Street
- Information Services Data Center
- Montclair Park Civic Building
- Red Rocks Park Trading Post

The Insured Value of these properties is $33,791,155.

## Undesignated Fund Balance

Undesignated fund balances provide a safeguard during economic downturns and extraordinary emergency situations, as outlined in the Financial Policies section. In 2019, the projected ending unassigned fund balance in the General Fund is $220,933,000 or 15.1 percent of expenditures.

This section provides tables and charts that summarize the entire City budget.

Exhibit 1 provides a three-year summary of gross revenues, expenditures, and changes in fund balance for appropriated Governmental Funds.

Exhibit 2 provides a three-year history of expenditures for City funds, combined by year, for both appropriated and non-appropriated funds.

Exhibit 3 provides future year budgeted expenditures for City funds combined by major expenditure categories.

The All Funds by Appropriation provides a three-year comparison of appropriations by Department/Agency and Fund Category.

The Personnel Comparison provides a three-year comparison of Full Time Equivalents (FTE) for each City appropriation.



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# Exhibit 1: Governmental Funds - Financial Sources & Uses

Exhibit 1 - presents a three-year summary of gross revenues, expenditures, and changes in fund balance for all appropriated Governmental Funds. Governmental Funds differ from Proprietary Funds in that the focus is on available resources and changes in fund balance; they do not account for fixed assets or depreciation. The City maintains a fund balance adequate to level out short term changes in revenue.

The Financial Sources section presents an overview of how taxes, intergovernmental revenues, and other revenues are allocated to the General Fund, Special Revenue Funds, Human Services Fund, Debt Service Funds, and Capital Funds.

The Estimated Expenditures amount represents the gross budget. This includes budget for interfund transfers in both the paying fund and the receiving fund.

The Expenditures section provides an overview of total Governmental Fund expenditures by major functions: General Government, Public Safety and Protection, Parks, Recreation and Culture, Public Works, Health, Human Services, Capital Outlay, and Debt Service.

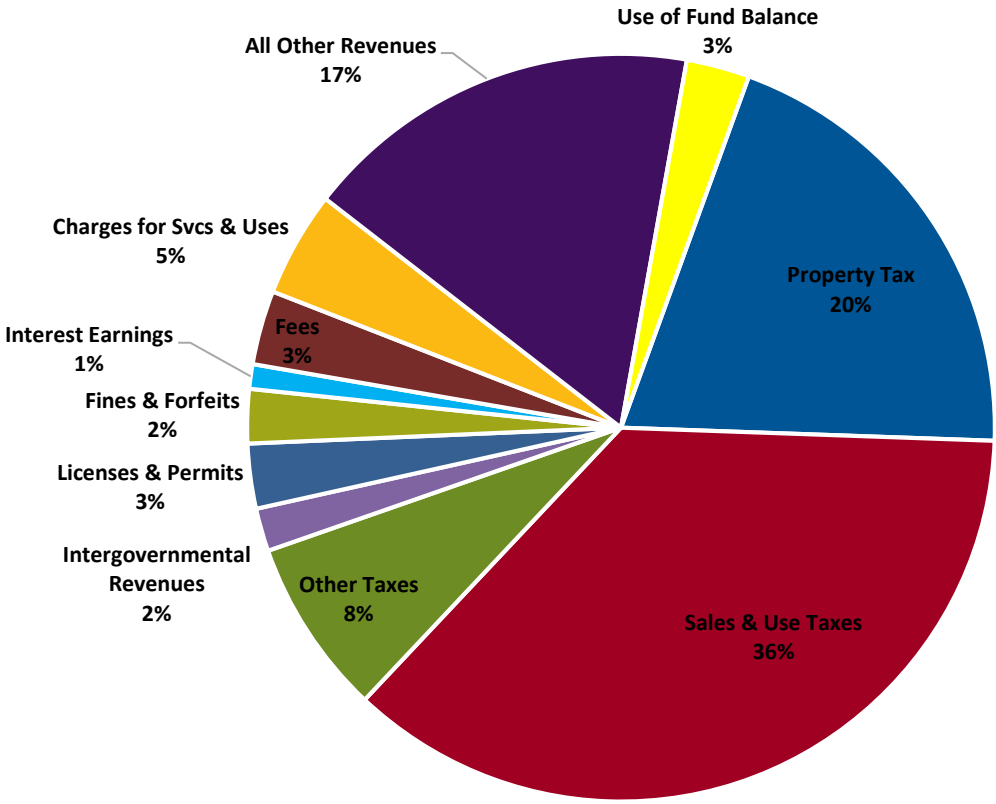
The Total Use of Resources section includes budget for interfund transfers in both the paying fund and the receiving fund.

The Net Increase (Decrease) in Fund Balance is the difference between total Financial Sources and total Uses of Resources.

The Fund Balance January 1 is the prior year's ending balance. This is added to the projected current year's Net Increase (Decrease) in Fund Balance and the TABOR adjustment to project the year-end fund balance.

The Fund Balance December 31 is the anticipated year-end balance, which is carried into the next budget year.

## 2019 Estimated Financial Sources – Government Funds




($ in Millions)

| Source | Amount |
|---|---|
| Property Tax | $430.17 |
| Sales & Use Taxes | $784.14 |
| Other Taxes | $164.18 |
| Intergovernmental Revenues | $39.97 |
| Licenses & Permits | $60.29 |
| Fines & Forfeits | $50.32 |
| Interest Earnings | $22.85 |
| Fees | $68.97 |
| Charges for Svcs & Uses | $98.03 |
| All Other Revenues | $372.75 |
| Use of Fund Balance | $58.73 |
| | **$2,150.39** |



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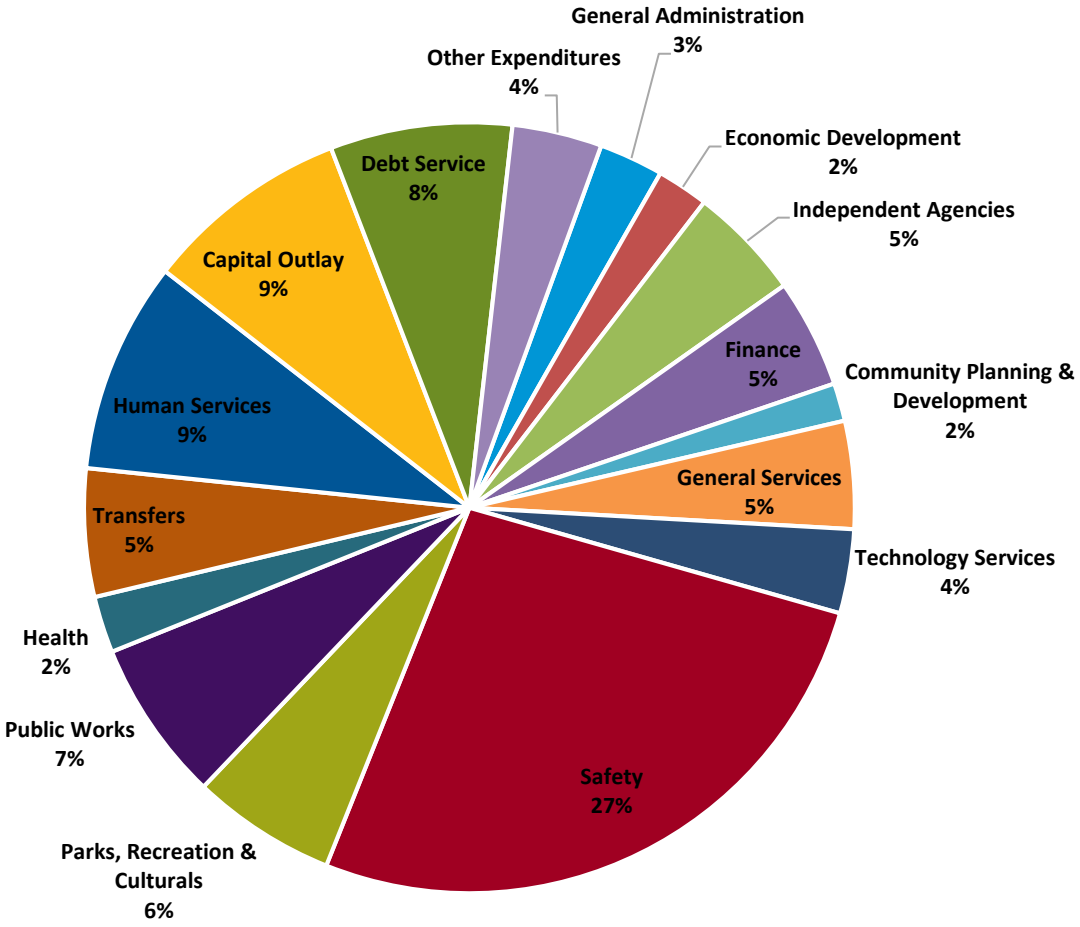
## 2019 Estimated Expenditures – Government Funds




($ in Millions)

| Expenditure | Amount |
|---|---|
| General Administration | $58.15 |
| Economic Development | $46.67 |
| Independent Agencies | $102.83 |
| Finance | $98.24 |
| Community Planning & Development | $34.22 |
| General Services | $97.17 |
| Technology Services | $75.88 |
| Safety | $572.79 |
| Parks, Recreation & Culturals | $130.33 |
| Public Works | $146.01 |
| Health | $50.97 |
| Transfers | $115.46 |
| Human Services | $190.85 |
| Capital Outlay | $185.66 |
| Debt Service | $164.21 |
| Other Expenditures | $80.97 |
| | $2,150.39 |

# Exhibit 1: Appropriated Governmental Funds

| (For Budgetary Purposes Only) | General Fund | | | Human Services Special Revenue Fund | | |
|---|---|---|---|---|---|---|
| | 2017 | 2018 | 2019 | 2017 | 2018 | 2019 |
| **($ in Thousands)** | **Actual** | **Estimated** | **Budget** | **Actual** | **Estimated** | **Budget** |
| **Financial Sources:** | | | | | | |
| Property Tax | $120,292 | $128,787 | $131,095 | $66,195 | $73,829 | $74,014 |
| Sales and Use Taxes | 656,531 | 692,304 | 730,450 | | | |
| Other Taxes | 116,346 | 115,729 | 118,810 | | | |
| Intergovernmental Revenues | 35,831 | 39,075 | 39,970 | | | |
| Licenses & Permits | 59,832 | 59,560 | 60,294 | | | |
| Fines and Forfeits | 49,770 | 49,633 | 50,320 | | | |
| Interest Earnings | 9,400 | 10,679 | 12,644 | | | |
| Fees | 66,415 | 67,869 | 68,965 | | | |
| Charges for Svcs. & Uses | 49,979 | 48,504 | 49,189 | 363 | 298 | 444 |
| All Other Revenues | 145,037 | 141,386 | 148,508 | 115,667 | 116,732 | 117,337 |
| **Total Financial Sources** | $1,309,433 | $1,353,526 | $1,410,245 | $182,225 | $190,859 | $191,795 |
| **Expenditures:** | | | | | | |
| General Administration | $50,898 | $52,251 | $58,146 | | | |
| Economic Development | 4,763 | $7,760 | $9,169 | | | |
| Independent Agencies | 84,810 | $94,670 | $102,832 | | | |
| Finance | 88,794 | $94,289 | $98,236 | | | |
| Community Planning and Development | 29,302 | $32,574 | $34,217 | | | |
| General Services | 49,027 | $53,233 | $54,139 | | | |
| Technology Services | 60,965 | $70,947 | $75,880 | | | |
| Safety | 511,548 | $540,483 | $572,793 | | | |
| Parks, Recreation and Culturals | 110,483 | $123,103 | $130,331 | | | |
| Public Works | 115,704 | $139,446 | $146,005 | | | |
| Health | 46,201 | $47,832 | $50,973 | | | |
| Transfers | 150,578 | $132,043 | $115,460 | | | |
| Human Services | | | | 149,633 | 186,948 | 190,846 |
| Capital Outlay | | | | | | |
| Debt Service | | | | | | |
| Other Expenditures | | 14,349 | 14,684 | 34,546 | 22,329 | 7,658 |
| **Total Expenditures:** | $1,303,073 | $1,402,980 | $1,462,865 | $184,179 | $209,277 | $198,504 |
| Change in Fund Balance | $6,360 | ($49,454) | ($52,620) | ($1,954) | ($18,418) | ($6,709) |
| Beginning Budget Undesignated Fund Balance | $316,570 | $323,006 | $273,552 | $76,029 | $75,582 | $76,462 |
| Commited and Nonspendable Adjustment | 76 | 0 | 0 | 1,507 | 19,298 | 0 |
| **Ending Budget Undesignated Fund Balance** | $323,006 | $273,552 | $220,932 | $75,582 | $76,462 | $69,753 |



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# Exhibit 1: Appropriated Governmental Funds

| (For Budgetary Purposes Only) | Denver Arts and Venues Special Revenue Fund | | | Economic Development Special Revenue Funds | | |
|---|---|---|---|---|---|---|
| | 2017 | 2018 | 2019 | 2017 | 2018 | 2019 |
| **($ in Thousands)** | **Actual** | **Estimated** | **Budget** | **Actual** | **Estimated** | **Budget** |
| **Financial Sources:** | | | | | | |
| Property Tax | | | | $6,735 | $7,220 | $7,534 |
| Sales and Use Taxes | | | | | | 9,300 |
| Other Taxes | | | | | | |
| Intergovernmental Revenues | | | | | | |
| Licenses & Permits | | | | | | |
| Fines and Forfeits | | | | | | |
| Interest Earnings | | | | | | |
| Fees | | | | | | |
| Charges for Svcs. & Uses | $49,456 | $43,914 | $48,400 | | | |
| All Other Revenues | 465 | 281 | 365 | 10,101 | 14,439 | 13,915 |
| **Total Financial Sources** | $49,921 | $44,195 | $48,765 | $16,836 | $21,659 | $30,749 |
| **Expenditures:** | | | | | | |
| General Administration | | | | | | |
| Economic Development | | | | 2,007 | 25,171 | 37,501 |
| Independent Agencies | | | | | | |
| Finance | | | | | | |
| Community Planning and Development | | | | | | |
| General Services | $40,284 | $41,111 | $43,029 | | | |
| Technology Services | | | | | | |
| Safety | | | | | | |
| Parks, Recreation and Culturals | | | | | | |
| Public Works | | | | | | |
| Health | | | | | | |
| Transfers | | | | | | |
| Human Services | | | | | | |
| Capital Outlay | | | | | | |
| Debt Service | | | | | | |
| Other Expenditures | 14,152 | 9,107 | 8,485 | | | |
| **Total Expenditures:** | $54,436 | $50,218 | $51,514 | $2,007 | $25,171 | $37,501 |
| Change in Fund Balance | ($4,515) | ($6,023) | ($2,749) | $14,829 | ($3,512) | ($6,752) |
| Beginning Budget Undesignated Fund Balance | $17,871 | $13,356 | $7,333 | $380 | $15,209 | $11,697 |
| Commited and Nonspendable Adjustment | 0 | 0 | 0 | 0 | 0 | 0 |
| **Ending Budget Undesignated Fund Balance** | $13,356 | $7,333 | $4,584 | $15,209 | $11,697 | $4,945 |

# Exhibit 1: Appropriated Governmental Funds

| (For Budgetary Purposes Only) | Debt Service Funds | | | Appropriated Capital Funds* | | |
|---|---|---|---|---|---|---|
| | 2017 | 2018 | 2019 | 2017 | 2018 | 2019 |
| ($ in Thousands) | Actual | Estimated | Budget | Actual | Estimated | Budget |
| **Financial Sources:** | | | | | | |
| Property Tax | $113,611 | $137,083 | $140,423 | $66,608 | $75,656 | $77,099 |
| Sales and Use Taxes | 42,122 | 43,095 | 44,388 | | | |
| Other Taxes | 49,905 | 42,253 | 44,366 | | 2,000 | 1,000 |
| Intergovernmental Revenues | | | | | | |
| Licenses & Permits | | | | | | |
| Fines and Forfeits | | | | | | |
| Interest Earnings | 1,824 | 2,503 | 2,800 | 3,600 | 6,168 | 7,402 |
| Fees | | | | | | |
| Charges for Svcs. & Uses | | | | 90 | | |
| All Other Revenues | 47,054 | 5,489 | 5,405 | 119,174 | 100,628 | 87,223 |
| **Total Financial Sources** | $254,516 | $230,423 | $237,382 | $189,472 | $184,452 | $172,724 |
| | | | | | | |
| **Expenditures:** | | | | | | |
| General Administration | | | | | | |
| Economic Development | | | | | | |
| Independent Agencies | | | | | | |
| Finance | | | | | | |
| Community Planning and Development | | | | | | |
| General Services | | | | | | |
| Technology Services | | | | | | |
| Safety | | | | | | |
| Parks, Recreation and Culturals | | | | | | |
| Public Works | | | | | | |
| Health | | | | | | |
| Transfers | | | | | | |
| Human Services | | | | | | |
| Capital Outlay | | | | 175,928 | 180,256 | 185,658 |
| Debt Service | 175,944 | 175,742 | 164,209 | | | |
| Other Expenditures | 89,630 | 47,519 | 50,138 | | | |
| **Total Expenditures:** | $265,574 | $223,261 | $214,347 | $175,928 | $180,256 | $185,658 |
| | | | | | | |
| Change in Fund Balance | ($11,058) | $7,162 | $23,035 | $13,544 | $4,196 | ($12,934) |
| | | | | | | |
| Beginning Budget Undesignated Fund Balance | $135,700 | $124,642 | $131,804 | $233,324 | $246,868 | $251,064 |
| | | | | | | |
| Commited and Nonspendable Adjustment | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | |
| **Ending Budget Undesignated Fund Balance** | $124,642 | $131,804 | $154,839 | $246,868 | $251,064 | $238,130 |

*Does not include capital bond or grant funds.



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# Exhibit 1: Appropriated Governmental Funds

| (For Budgetary Purposes Only) | Total Appropriated Governmental Funds | | |
|---|---|---|---|
| | 2017 | 2018 | 2019 |
| ($ in Thousands) | Actual | Estimated | Budget |
| **Financial Sources:** | | | |
| Property Tax | $373,441 | $422,575 | $430,165 |
| Sales and Use Taxes | $698,653 | $735,399 | $784,138 |
| Other Taxes | $166,251 | $159,982 | $164,176 |
| Intergovernmental Revenues | $35,831 | $39,075 | $39,970 |
| Licenses & Permits | $109,288 | $59,560 | $60,294 |
| Fines and Forfeits | $50,235 | $49,633 | $50,320 |
| Interest Earnings | $64,745 | $19,350 | $22,846 |
| Fees | $66,415 | $67,869 | $68,965 |
| Charges for Svcs. & Uses | $50,432 | $92,716 | $98,033 |
| All Other Revenues | $437,033 | $378,955 | $372,753 |
| **Total Financial Sources** | $2,052,324 | $2,025,114 | $2,091,660 |
| **Expenditures:** | | | |
| General Administration | $50,898 | $52,251 | $58,146 |
| Economic Development | $47,054 | $32,931 | $46,670 |
| Independent Agencies | $84,810 | $94,670 | $102,832 |
| Finance | $88,794 | $94,289 | $98,236 |
| Community Planning and Development | $29,302 | $32,574 | $34,217 |
| General Services | $49,027 | $94,344 | $97,168 |
| Technology Services | $60,965 | $70,947 | $75,880 |
| Safety | $511,548 | $540,483 | $572,793 |
| Parks, Recreation and Culturals | $110,483 | $123,103 | $130,331 |
| Public Works | $115,704 | $139,446 | $146,005 |
| Health | $46,201 | $47,832 | $50,973 |
| Transfers | $164,730 | $132,043 | $115,460 |
| Human Services | $204,069 | $186,948 | $190,846 |
| Capital Outlay | $175,928 | $180,256 | $185,658 |
| Debt Service | $171,429 | $175,742 | $164,209 |
| Other Expenditures | $124,176 | $93,304 | $80,965 |
| **Total Expenditures:** | $2,035,118 | $2,091,163 | $2,150,389 |
| Change in Fund Balance | $17,206 | ($66,049) | ($58,729) |
| Beginning Budget Undesignated Fund Balance | $779,874 | $798,663 | $751,912 |
| Commited and Nonspendable Adjustment | 1,583 | $19,298 | $0 |
| **Ending Budget Undesignated Fund Balance** | $798,663 | $751,912 | $693,183 |

# Exhibit 2 & 3: Expenditures - Funds by Year and Type

Exhibit 2 - provides a three-year history of expenditures for all City funds, both appropriated and non-appropriated.

Exhibit 3 - provides budgeted expenditures for all fund types by major expenditure categories. Refer to the Introduction section for an overview of the City's fund structure.

The Reserve for general contingencies and an estimate for Unspent Appropriations are shown for the Budgeted year and Estimated year. For the Actual year the reserves have been incorporated into the actual expenditures; any unused reserves and unspent appropriations are reflected in the year-end fund balance.

The Total Expenditures (All Funds) includes amounts budgeted for internal service charges and interfund transfers, both in the paying fund and the receiving fund.

The Total Net Expenditures (All Funds) excludes internal service charges and interfund transfers. Since these types of expenditures occur between City funds, the amounts are duplicated in the Total Budget; the Net Expenditure amount represents a more accurate picture of total City expenditures.



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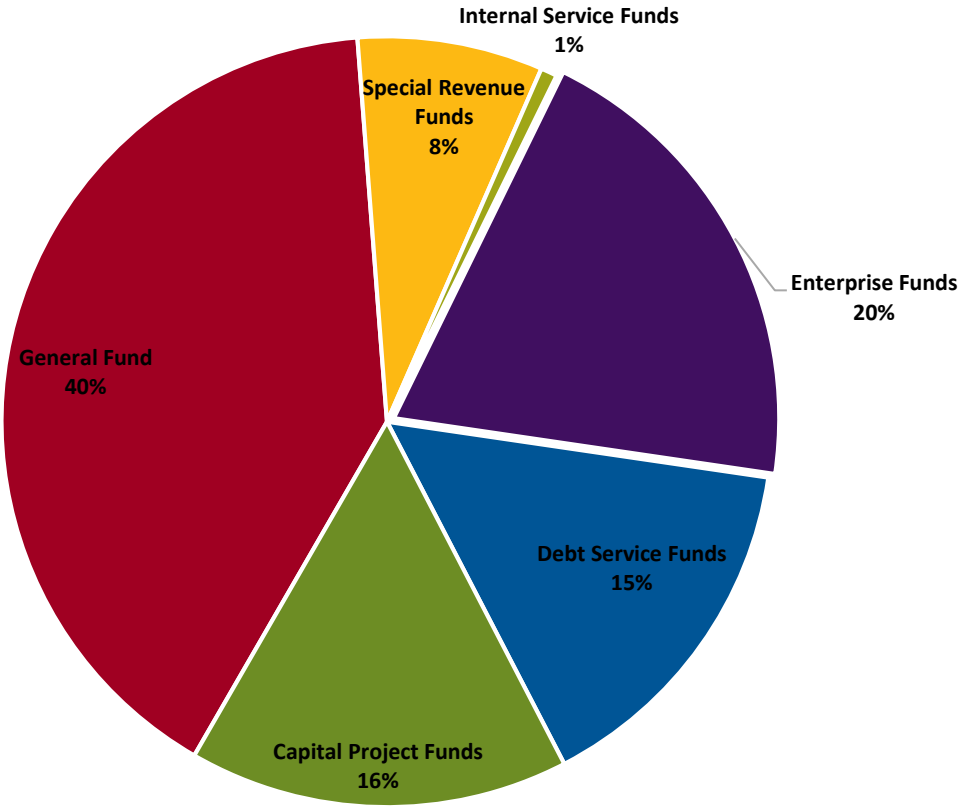
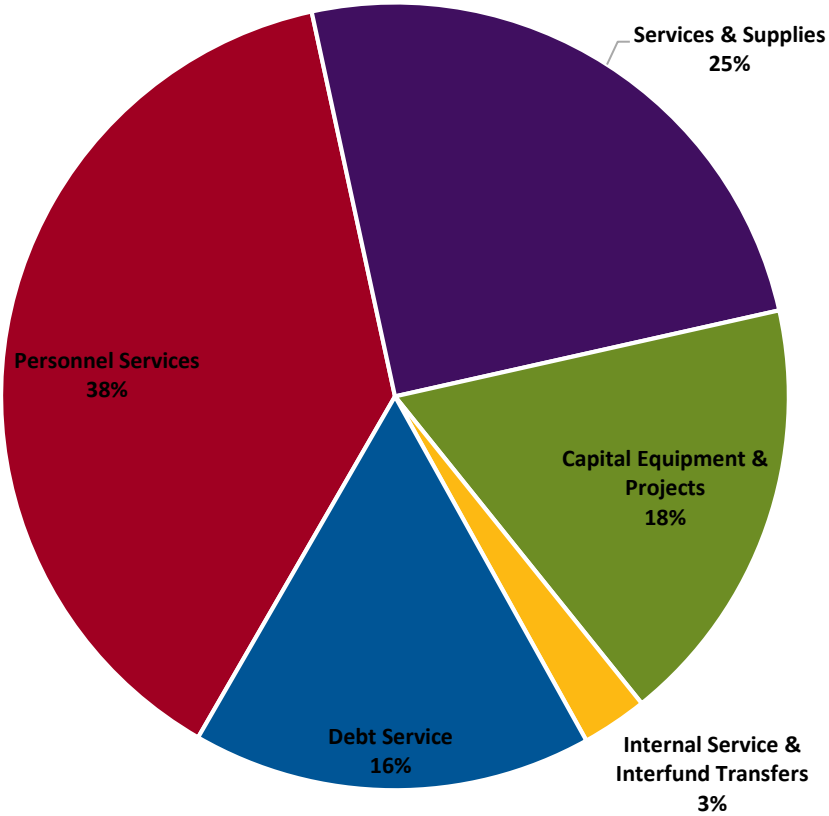
**2019 Estimated Expenditures – By Fund**




($ in Millions)

| Fund | Amount |
|---|---|
| General Fund | $1,462.87 |
| Special Revenue Funds | $281.68 |
| Internal Service Funds | $24.88 |
| Enterprise Funds | $725.83 |
| Debt Service Funds | $545.32 |
| Capital Project Funds | $576.68 |
| | $3,617.26 |

**2019 Estimated Expenditures – All Funds Total Net Exenditures by Type**




($ in Millions)

| Expenditure Type | Amount |
|---|---|
| Personnel Services | $1,271.80 |
| Services & Supplies | $827.08 |
| Capital Equipment & Projects | $589.31 |
| Internal Service & Interfund Transfers | $89.67 |
| Debt Service | $545.32 |
| | $3,323.17 |



FOR CITY SERVICES VISIT DenverGov.org | CALL 311

## 2017-2019 Expenditure Summary - Combined Funds by Year

(For Budgetary Purposes Only)

| ($ in Thousands) | 2017 Actual | 2018 Estimated | 2019 Budgeted |
|---|---|---|---|
| **General Fund:** | | | |
| General Administration | $50,898 | $52,251 | $58,146 |
| Economic Development | 4,763 | 7,760 | 9,169 |
| Independent Agencies | 84,810 | 94,670 | 102,832 |
| Finance | 88,794 | 94,289 | 98,236 |
| Community Planning and Development | 29,302 | 32,574 | 34,217 |
| General Services | 49,027 | 53,233 | 54,139 |
| Technology Services | 60,965 | 70,947 | 75,880 |
| Safety | 511,548 | 540,483 | 572,793 |
| Parks, Recreation, and Culturals | 110,483 | 123,103 | 130,331 |
| Public Works | 115,704 | 139,446 | 146,005 |
| Health | 46,201 | 47,832 | 50,973 |
| **General Fund Total Operations** | $1,152,495 | $1,256,588 | $1,332,721 |
| | | | |
| General Fund Transfers | $150,578 | $132,043 | $115,460 |
| General Contingency | 0 | 29,349 | 28,684 |
| Unspent Agency Appropriations | | (15,000) | (14,000) |
| **General Fund Total Appropriations** | $1,303,073 | $1,402,980 | $1,462,865 |
| | | | |
| **Appropriated Special Revenue Funds** | | | |
| Office of Economic Development | $2,007 | $25,171 | $37,501 |
| Denver Arts and Venues | 54,437 | 50,218 | 51,514 |
| Human Services | 153,871 | 190,040 | 192,661 |
| **Total Special Revenue Funds** | $210,315 | $265,429 | $281,676 |
| | | | |
| **Internal Service Funds - Operations** | | | |
| Asphalt Plant | 7,222 | 10,714 | 9,235 |
| Workers Compensation | 13,007 | 15,337 | 15,645 |
| **Total Internal Service Funds** | $20,229 | $26,051 | $24,880 |
| | | | |
| **Enterprise Funds - Operations** | | | |
| Wastewater Management | $156,255 | $203,332 | $182,374 |
| Airport | 448,954 | 495,414 | 512,803 |
| Environmental Services | 10,035 | 11,202 | 16,014 |
| Golf | 9,536 | 10,821 | 14,639 |
| **Total Enterprise Funds** | $624,780 | $720,769 | $725,830 |
| | | | |
| **All Funds Total Operations** | $2,158,397 | $2,415,229 | $2,495,251 |
| | | | |
| **Debt Service Funds:** | | | |
| G. O. Bonds | $138,313 | $140,139 | $119,373 |
| Excise Tax Revenue Bonds | 37,631 | 35,603 | 44,836 |
| Airport Debt Payment | 358,705 | 382,500 | 370,000 |
| Golf Debt Payment | 110 | 92 | 62 |
| Wastewater Management Debt Payment | 6,246 | 11,048 | 11,046 |
| **Total Debt Service Funds** | $541,005 | $569,382 | $545,317 |

# Budget Summary – Exhibit 2: Expenditures Summary

| ($ in Thousands) | 2017 Actual | 2018 Estimated | 2019 Budgeted |
|---|---|---|---|
| **Capital Project Funds:** | | | |
| Capital Improvements Funds | $155,976 | $155,157 | $157,139 |
| Winter Park Parks & Recreation Capital Fund | 4,382 | 2,268 | 4,110 |
| State Conservation Trust (Lottery) Fund | 5,796 | 8,647 | 8,833 |
| Entertainment & Cultural Capital Fund | 9,774 | 14,184 | 15,576 |
| Bond Project Funds | 117,511 | 154,545 | 184,951 |
| Grant/Other Capital Funds | 16,456 | 36,737 | 53,303 |
| **Subtotal Capital Projects Funds** | $309,895 | $371,538 | $423,912 |
| Wastewater Management Capital Improvement Funds | $63,226 | $43,856 | $42,738 |
| Airport Capital Improvement Funds | 103,463 | 85,187 | 104,708 |
| Environmental Services Capital Improvement Funds | 9,962 | 5,381 | 4,819 |
| Golf Capital Improvement | 1,511 | 1,000 | 500 |
| **Total Capital Projects Funds** | $488,057 | $506,962 | $576,677 |
| **Total Expenditures (All Funds)** | $3,187,459 | $3,491,573 | $3,617,245 |
| **Less Duplications Budgeted** | | | |
| Internal Service and Interfund Transfers | ($330,181) | ($328,080) | ($294,074) |
| **Total Net Expenditures (All Funds)** | $2,857,278 | $3,163,493 | $3,323,171 |



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## 2019 Combined Funds by Appropriation Expenditure Type

| ($ in Thousands) | Personnel Services | Services and Supplies | Capital Equipment and Projects | Internal Service and Interfund Transfers | Debt Service | Total |
|---|---|---|---|---|---|---|
| **General Fund:** | | | | | | |
| General Administration | $43,736 | $14,265 | $2 | $143 | | $58,146 |
| Economic Development | 6,698 | 2,452 | 0 | 19 | | 9,169 |
| Independent Agencies | 87,246 | 15,402 | 67 | 117 | | 102,832 |
| Finance | 39,212 | 24,318 | 8 | 34,698 | | 98,236 |
| Community Planning and Development | 31,199 | 2,975 | 2 | 41 | | 34,217 |
| General Services | 12,170 | 41,062 | 0 | 907 | | 54,139 |
| Technology Services | 39,684 | 35,567 | 542 | 87 | | 75,880 |
| Safety | 517,637 | 53,952 | 915 | 289 | | 572,793 |
| Parks, Recreation, and Culturals | 99,018 | 28,949 | 2,076 | 288 | | 130,331 |
| Public Works | 93,430 | 52,324 | 93 | 158 | | 146,005 |
| Health | 12,575 | 2,338 | 71 | 35,989 | | 50,973 |
| General Fund Transfer | 0 | 0 | 0 | 115,460 | | 115,460 |
| General Contingency | 0 | 0 | 0 | 28,684 | | 28,684 |
| Unspent Agency Appropriations | (14,000) | 0 | 0 | 0 | | (14,000) |
| **Total General Fund** | $968,605 | $273,604 | $3,776 | $216,880 | $0 | $1,462,865 |
| **Special Revenue Funds:** | | | | | | |
| Office of Economic Development | $2,452 | $35,049 | $0 | $0 | $0 | $37,501 |
| Denver Arts and Venues | 8,785 | 31,407 | 1,863 | 9,459 | 0 | 51,514 |
| Human Services | 99,579 | 76,725 | 2,332 | 14,025 | 0 | 192,661 |
| **Total Special Revenue Funds** | $110,816 | $143,181 | $4,195 | $23,484 | $0 | $281,676 |
| **Debt Service Funds:** | | | | | | |
| G. O. Bonds | | | | | $119,373 | $119,373 |
| Excise Tax Revenue Bonds | | | | | 44,836 | 44,836 |
| **Total Debt Service Funds** | $0 | $0 | $0 | $0 | $164,209 | $164,209 |
| **Capital Project Funds:** | | | | | | |
| Winter Park | | | $4,110 | | | $4,110 |
| Capital Improvements | | | 157,139 | | | $157,139 |
| State Conservation Trust | | | 8,833 | | | 8,833 |
| Bond Projects | | | 184,951 | | | 184,951 |
| Grants/Other | | | 53,303 | | | 53,303 |
| Entertainment and Cultural | | | 15,576 | | | 15,576 |
| **Total Capital Project Funds** | $0 | $0 | $423,912 | $0 | $0 | $423,912 |
| **Total Governmental Funds** | $1,079,421 | $416,785 | $431,883 | $240,364 | $164,209 | $2,332,662 |
| **Internal Service Funds:** | | | | | | |
| Asphalt Plant | 749 | 8,319 | 0 | 167 | | 9,235 |
| Workers Compensation | 5,919 | 9,177 | 2 | 547 | | 15,645 |
| **Total Internal Service Funds** | $6,668 | $17,496 | $2 | $714 | $0 | $24,880 |

| ($ in Thousands) | Personnel Services | Services and Supplies | Capital Equipment and Projects | Internal Service and Interfund Transfers | Debt Service | Total |
|---|---|---|---|---|---|---|
| **Enterprise Funds:** | | | | | | |
| Golf | $7,037 | $6,683 | $729 | $689 | $62 | $15,200 |
| Wastewater Management | 32,444 | 73,648 | 47,154 | 71,866 | 11,046 | 236,158 |
| Environmental Services | 6,168 | 3,610 | 4,833 | 6,222 | 0 | 20,833 |
| Airport | 140,060 | 308,858 | 104,708 | 63,885 | 370,000 | 987,511 |
| **Total Enterprise Funds** | $185,709 | $392,799 | $157,424 | $142,662 | $381,108 | $1,259,702 |
| **Total Expenditures (All Funds)** | $1,271,798 | $827,080 | $589,309 | $383,740 | $545,317 | $3,617,244 |
| **Less Duplications Budgeted** | | | | | | |
| Internal Service and Interfund Transfers | | | | ($294,074) | | ($294,074) |
| **Total Net Expenditures (All Funds)** | $1,271,798 | $827,080 | $589,309 | $89,666 | $545,317 | $3,323,170 |

* Less duplications budgeted for internal service charges and interfund transfers.



FOR CITY SERVICES VISIT DenverGov.org | CALL 311

| | 2017 Actual | 2018 Appropriated | 2019 Estimated | % Change 18 - 19 |
|---|---|---|---|---|
| **General Administration** | | | | |
| Mayor's Office | 1,635,314 | 1,821,734 | 1,864,804 | 2.36% |
| Civic Events | 1,043,788 | 1,111,447 | 1,187,019 | 6.80% |
| Office of Children's Affairs | 3,344,483 | 3,675,085 | 4,067,888 | 10.69% |
| Office of HOPE | 617,722 | 660,001 | 0 | 0 |
| Performance Based Infrastructure Office | 0 | 0 | 1,648,069 | 0 |
| Board of Ethics | 137,312 | 148,143 | 152,790 | 3.14% |
| Human Rights and Community Partnerships | 2,558,786 | 3,414,586 | 4,626,232 | 35.48% |
| Office of Independent Monitor | 1,548,452 | 1,616,911 | 1,951,082 | 20.67% |
| Emergency Management and Homeland Security | 823,129 | 1,351,303 | 1,663,845 | 23.13% |
| Office of Special Events | 641,324 | 740,263 | 686,489 | (7.26%) |
| Office of Marijuana Policy | 1,414,044 | 0 | 0 | 0 |
| Excise & Licenses | 2,808,133 | 4,610,338 | 4,667,917 | 1.25% |
| City Attorney | 34,325,913 | 33,101,080 | 35,630,009 | 7.64% |
| **General Administration Total** | **50,898,400** | **52,250,891** | **58,146,144** | **11.28%** |
| | | | | |
| **Economic Development** | | | | |
| Small Business Opportunity | 1,477,674 | 2,432,959 | 3,038,630 | 24.89% |
| Business Development Division | 1,224,586 | 1,898,037 | 2,519,432 | 32.74% |
| Operations and Communications | 2,060,397 | 3,428,753 | 2,766,947 | (19.30%) |
| Denver Housing Division | 0 | 0 | 844,484 | 0 |
| **Economic Development Total** | **4,762,657** | **7,759,749** | **9,169,493** | **18.17%** |
| | | | | |
| **Independent Agencies** | | | | |
| Division of the Clerk and Recorder | 2,442,727 | 2,920,896 | 2,916,997 | (0.13%) |
| City Council | 5,376,804 | 6,009,641 | 6,231,268 | 3.69% |
| Auditor | 7,857,711 | 9,133,086 | 9,990,669 | 9.39% |
| Denver District Attorney | 23,464,985 | 25,429,270 | 27,463,670 | 8.00% |
| Denver County Court | 23,388,681 | 24,778,592 | 26,323,944 | 6.24% |
| Office of Municipal Public Defender | 1,347,312 | 1,860,278 | 2,324,312 | 24.94% |
| Office of Human Resources | 9,915,448 | 11,149,833 | 11,974,673 | 7.40% |
| OHR Human Resource Services | 4,154,735 | 4,508,544 | 4,854,304 | 7.67% |
| Hearing Office | 867,345 | 592,878 | 607,171 | 2.41% |
| Election Division | 4,118,098 | 6,171,711 | 7,886,772 | 27.79% |
| Board of Adjustment for Zoning Appeals | 336,585 | 350,087 | 360,353 | 2.93% |
| Civil Service Commission | 1,539,679 | 1,765,019 | 1,898,034 | 7.54% |
| **Independent Agencies Total** | **84,810,109** | **94,669,835** | **102,832,167** | **8.62%** |
| | | | | |
| **Finance** | | | | |
| Office of the Chief Financial Officer | 1,579,610 | 1,321,871 | 2,043,329 | 54.58% |
| Assessment Division | 5,302,048 | 5,408,959 | 6,208,411 | 14.78% |

| | 2017 Actual | 2018 Appropriated | 2019 Estimated | % Change 18 - 19 |
|---|---|---|---|---|
| Treasury Division | 16,775,536 | 17,784,972 | 18,345,598 | 3.15% |
| Cash, Risk & Capital Funding | 13,359,903 | 14,832,842 | 15,927,768 | 7.38% |
| Controller's Office | 8,389,354 | 9,029,967 | 9,406,991 | 4.18% |
| Annual Rental Payments | 22,209,381 | 20,709,362 | 20,850,500 | 0.68% |
| Downtown Historic District Tax Rebate | 300,000 | 300,000 | 300,000 | 0.00% |
| DPS-Stapleton Mill Levy Payment | 0 | 760,753 | 1,201,600 | 57.95% |
| Hotel Tax Increment | 2,912,983 | 2,974,551 | 2,974,551 | 0.00% |
| Unemployment Comp Insurance | 687,684 | 1,200,000 | 800,000 | (33.33%) |
| Workers' Compensation Billings | 10,072,078 | 8,568,854 | 8,522,984 | (0.54%) |
| Division of Real Estate | 4,088,254 | 4,880,566 | 5,896,149 | 20.81% |
| Budget and Management | 3,117,418 | 3,502,029 | 3,420,128 | (2.34%) |
| Capital Planning and Programming | 0 | 3,014,689 | 2,337,236 | (22.47%) |
| **Finance Total** | **88,794,250** | **94,289,415** | **98,235,245** | **4.18%** |
| | | | | |
| **Community Planning and Development** | | | | |
| Office of the Manager | 3,963,385 | 3,840,482 | 3,989,285 | 3.87% |
| Development Services | 19,389,039 | 21,078,036 | 22,085,244 | 4.78% |
| Planning Services Division | 4,526,433 | 5,790,536 | 5,939,675 | 2.58% |
| North Denver Cornerstone Collaborative | 1,423,453 | 1,865,251 | 2,202,587 | 18.09% |
| **Community Planning and Development Total** | **29,302,309** | **32,574,305** | **34,216,791** | **5.04%** |
| | | | | |
| **General Services** | | | | |
| General Services Administration | 27,425,307 | 29,294,505 | 28,537,716 | (2.58%) |
| Purchasing | 2,619,168 | 2,887,052 | 3,346,358 | 15.91% |
| Strategic Initiatives | 431,238 | 0 | 0 | 0 |
| Facilities Management | 18,551,216 | 21,051,195 | 22,255,004 | 5.72% |
| **General Services Total** | **49,026,929** | **53,232,752** | **54,139,078** | **1.70%** |
| | | | | |
| **Technology Services** | | | | |
| Denver Marketing and Media Services | 1,833,331 | 3,341,792 | 4,276,777 | 27.98% |
| Office of the Chief Information Officer | 1,930,328 | 1,550,237 | 1,444,267 | (6.84%) |
| Operations | 30,108,029 | 32,767,309 | 34,543,887 | 5.42% |
| Applications Development | 25,100,866 | 30,842,920 | 33,133,599 | 7.43% |
| Denver 311 | 1,992,215 | 2,444,459 | 2,481,482 | 1.51% |
| **Technology Services Total** | **60,964,770** | **70,946,717** | **75,880,012** | **6.95%** |
| | | | | |
| **Public Safety** | | | | |
| Safety Management | 5,064,281 | 6,352,161 | 8,325,257 | 31.06% |
| Safety Programs | 8,539,752 | 9,453,587 | 10,298,078 | 8.93% |
| Police Department Administration | 32,494,991 | 33,869,732 | 31,536,845 | (6.89%) |
| Police Department Operations | 185,515,815 | 199,360,796 | 212,774,974 | 6.73% |
| Fire Department Administration | 25,256,655 | 26,796,944 | 29,700,697 | 10.84% |



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| | 2017 Actual | 2018 Appropriated | 2019 Estimated | % Change 18 - 19 |
|---|---|---|---|---|
| Fire Department Operations | 108,455,694 | 113,296,187 | 118,575,596 | 4.66% |
| Sheriff Admin | 14,944,849 | 21,291,591 | 0 | 0 |
| Sheriff Operations | 123,481,563 | 121,595,870 | 0 | 0 |
| Sheriff Administration | 0 | 0 | 21,308,547 | 0 |
| Sheriff Jail Operations | 0 | 0 | 90,113,217 | 0 |
| Sheriff Specialized Operations and Analysis | 0 | 0 | 37,772,697 | 0 |
| Sheriff Support Services | 0 | 0 | 2,785,969 | 0 |
| 911 Emergency Communications | 7,794,828 | 8,466,232 | 9,601,023 | 13.40% |
| **Public Safety Total** | **511,548,427** | **540,483,100** | **572,792,900** | **5.98%** |
| | | | | |
| **Parks and Recreation and Cultural Facilities** | | | | |
| Parks and Recreation Administration | 3,880,679 | 4,604,657 | 4,982,577 | 8.21% |
| Parks and Planning | 38,785,721 | 42,642,431 | 45,593,974 | 6.92% |
| Recreation Division | 21,715,143 | 26,457,525 | 27,106,348 | 2.45% |
| Denver Public Library | 46,101,494 | 49,398,031 | 52,648,400 | 6.58% |
| **Parks and Recreation and Cultural Facilities Total** | **110,483,037** | **123,102,644** | **130,331,299** | **5.87%** |
| | | | | |
| **Public Works** | | | | |
| CFO Finance and Administration | 13,350,845 | 14,477,994 | 13,912,070 | (3.91%) |
| CFO Fleet Management | 0 | 0 | 16,588,664 | 0 |
| CFO Street Lighting | 0 | 0 | 3,100,000 | 0 |
| Fleet Management | 13,936,680 | 16,629,480 | 0 | 0 |
| Office of the Executive Director | 1,070,321 | 1,828,722 | 3,774,740 | 106.41% |
| Policy, Planning and Sustainability | 1,816,428 | 1,614,549 | 0 | 0 |
| Street Lighting | 3,089,770 | 3,100,000 | 0 | 0 |
| National Western Center Office | 900,832 | 1,964,114 | 2,415,640 | 22.99% |
| Utilities/Solid Waste | 24,933,148 | 24,082,301 | 25,745,365 | 6.91% |
| Capital Projects Management | 7,266,102 | 10,344,118 | 340,988 | (96.70%) |
| Community Design and Project Development | 0 | 0 | 3,221,948 | 0 |
| Department of Transportation Project Delivery | 0 | 0 | 2,453,197 | 0 |
| Infrastructure Project Management | 0 | 0 | 10,346,256 | 0 |
| Major Projects Office | 0 | 0 | 934,095 | 0 |
| Program Implementation | 0 | 0 | 1,491,656 | 0 |
| Department of Transportation Operations | 0 | 0 | 19,934,655 | 0 |
| Maintenance Operations | 0 | 0 | 19,832,651 | 0 |
| Right of Way Enforcement | 0 | 0 | 12,706,148 | 0 |
| Right of Way Services | 0 | 0 | 9,206,569 | 0 |
| Right-of- Way Services | 19,456,019 | 23,345,153 | 0 | 0 |
| Street Maintenance | 14,859,658 | 19,671,739 | 0 | 0 |
| Transportation and Mobility | 15,024,413 | 22,387,503 | 0 | 0 |
| **Public Works Total** | **115,704,216** | **139,445,673** | **146,004,642** | **4.70%** |

| | 2017 Actual | 2018 Appropriated | 2019 Estimated | % Change 18 - 19 |
|---|---|---|---|---|
| **Environmental Health** | | | | |
| Community and Behavioral Health | 1,289,860 | 1,434,933 | 1,718,837 | 19.79% |
| Public Health Inspection | 3,300,311 | 3,674,919 | 3,954,880 | 7.62% |
| Denver Animal Protection | 3,954,317 | 4,263,517 | 4,353,741 | 2.12% |
| Office of the Medical Examiner | 3,184,135 | 3,249,318 | 3,358,188 | 3.35% |
| Division of Administration | 1,150,033 | 1,170,157 | 1,251,066 | 6.91% |
| Office of Sustainability | 315,630 | 344,052 | 379,452 | 10.29% |
| Payment - Denver Cares | 0 | 0 | 2,503,286 | 0 |
| Payment - Medically Indigent | 30,777,300 | 30,777,300 | 30,777,300 | 0.00% |
| Payment - Park Hill Clinic Financing | 151,394 | 133,041 | 160,359 | 20.53% |
| Payment - Poison Center | 151,900 | 156,900 | 156,900 | 0.00% |
| Payment - Public Health Clinical | 1,925,700 | 2,628,540 | 2,358,751 | (10.26%) |
| **Environmental Health Total** | **46,200,580** | **47,832,677** | **50,972,760** | **6.56%** |
| | | | | |
| **General Fund Total Operations** | **1,152,495,684** | **1,256,587,758** | **1,332,720,531** | **6.06%** |
| | | | | |
| **General Fund Transfers** | | | | |
| Transfer to General Government SRF | 9,149,593 | 4,705,171 | 400,000 | (91.50%) |
| Transfer to Alternative Transportation SRF | 483,700 | 1,020,700 | 1,388,700 | 36.05% |
| Transfer to Business Incentives SRF | 1,200,000 | 1,200,000 | 1,200,000 | 0.00% |
| Transfer to Affordable Housing SRF | 2,879,600 | 4,380,000 | 10,180,000 | 132.42% |
| Transfer to Safety Special Revenue Fund | 67,000 | 67,000 | 67,000 | 0.00% |
| Transfer to Crime Prevention & Control | 5,962,938 | 6,812,988 | 4,150,000 | (39.09%) |
| Transfer to Human Services Special Revenue Fund | 7,300,000 | 6,100,000 | 3,100,000 | (49.18%) |
| Transfer to Public Health Special Revenue | 0 | 500,000 | 3,115,961 | 523.19% |
| Transfer to Arts and Venues Denver | 19,453 | 20,000 | 0 | 0 |
| Transfer to Convention Center SRF | 2,500,000 | 2,500,000 | 2,500,000 | 0.00% |
| Transfer to Housing and Neighborhood Development | 4,058,171 | 0 | 0 | 0 |
| Transfer to Economic Opportunity SRF | 573,700 | 810,300 | 2,235,300 | 175.86% |
| Transfer to Social Impact Bonds SRF | 3,200,000 | 3,870,000 | 3,870,000 | 0.00% |
| Transfer to Training SRF | 75,000 | 75,000 | 75,000 | 0.00% |
| Transfer to Fleet Replacement SRF | 27,371,938 | 28,283,886 | 22,978,900 | (18.76%) |
| Transfer to Liability Claims SRF | 8,250,000 | 2,000,000 | 2,000,000 | 0.00% |
| Transfer to Capital Improvement Projects Fund | 46,101,383 | 38,388,001 | 29,240,100 | (23.83%) |
| Transfer to CIF - Innovation Projects | 11,000,000 | 10,500,000 | 8,000,000 | (23.81%) |
| Transfer to CIF - Radio Replacement and System Upgrade | 1,552,600 | 6,902,600 | 4,552,437 | (34.05%) |
| Transfer to CIF - User Component Repl | 1,395,000 | 1,395,000 | 1,581,808 | 13.39% |
| Transfer to CIF - Infrastructure Repl | 2,040,085 | 2,040,085 | 2,040,085 | 0.00% |
| Transfer to CIF - Strategic Resource | 2,650,000 | 2,650,000 | 2,900,000 | 9.43% |
| Transfer to CIF - Sheriff Reform | 3,075,000 | 0 | 1,404,322 | 0 |
| Transfer to CIF - System Upgrades | 1,000,000 | 1,000,000 | 1,000,000 | 0.00% |



FOR CITY SERVICES VISIT DenverGov.org | CALL 311

| | 2017 Actual | 2018 Appropriated | 2019 Estimated | % Change 18 - 19 |
|---|---|---|---|---|
| Transfer to Convention Center Capital Projects | 2,000,000 | 0 | 0 | 0 |
| Transfer to Grant/Other CIF | 840,000 | 840,000 | 840,000 | 0.00% |
| Transfer to National Western Center Campus Management SRF | 0 | 0 | 481,803 | 0 |
| Transfer to Art Museum | 1,398,881 | 1,440,847 | 1,484,072 | 3.00% |
| Transfer to Museum of Nature & Science | 1,084,934 | 1,117,482 | 1,151,006 | 3.00% |
| Transfer to Botanic Gardens | 1,058,183 | 1,089,928 | 1,122,625 | 3.00% |
| Transfer to Zoological Gardens | 2,173,120 | 2,210,542 | 2,276,858 | 3.00% |
| Transfer to Four Mile Historic Park | 66,600 | 66,600 | 66,600 | 0.00% |
| Transfer to Municipal Band | 51,000 | 57,000 | 57,000 | 0.00% |
| **Transfers Total** | **150,577,879** | **132,043,130** | **115,459,577** | **(12.56%)** |
| **General Fund Annual Appropriations** | **1,303,073,563** | **1,388,630,888** | **1,448,180,108** | **4.29%** |
| **General Fund Contingency** | 0 | 29,348,678 | 28,684,000 | (2.26%) |
| **General Fund Total Appropriations** | **1,303,073,563** | **1,417,979,566** | **1,476,864,108** | **4.15%** |
| **Appropriated Special Revenue Funds** | | | | |
| Economic Development | 2,007,254 | 25,171,370 | 37,500,667 | 48.98% |
| Culture and Recreation | 54,436,337 | 50,217,421 | 51,513,827 | 2.58% |
| Human Services | 153,871,246 | 190,040,245 | 192,661,056 | 1.38% |
| **Total Appropriated Special Revenue Funds** | **210,314,838** | **265,429,036** | **281,675,550** | **6.12%** |
| **Internal Service Funds - Operations** | | | | |
| Workers Compensation | 13,007,281 | 15,337,383 | 15,644,507 | 2.00% |
| Asphalt Plant | 7,221,921 | 10,713,779 | 9,235,363 | (13.80%) |
| **Total Internal Service Funds - Operations** | **20,229,202** | **26,051,162** | **24,879,870** | **(4.50%)** |
| **Enterprise Funds - Operations** | | | | |
| Wastewater Management | 156,255,378 | 203,331,898 | 182,373,902 | (10.31%) |
| Aviation | 400,604,759 | 438,675,637 | 456,202,663 | 4.00% |
| Environmental Services | 10,034,635 | 11,201,995 | 16,014,231 | 42.96% |
| Golf | 9,536,310 | 10,821,232 | 14,638,661 | 35.28% |
| **Total Enterprise Funds - Operations** | **576,431,081** | **664,030,762** | **669,229,457** | **0.78%** |
| **All Funds Total Operations** | **2,110,048,684** | **2,373,490,526** | **2,452,648,985** | **3.34%** |

| | 2017 Actual | 2018 Appropriated | 2019 Estimated | % Change 18 - 19 |
|---|---|---|---|---|
| **Less Duplications Budgeted (All Funds)** | | | | |
| Internal Service and Interfund Transfers | (330,180,778) | (328,080,055) | (294,073,503) | (10.37%) |
| **Total Net Operations (All Funds)** | **1,779,867,906** | **2,045,410,471** | **2,158,575,482** | **5.53%** |
| **Capital Projects Funds** | | | | |
| Winter Park and Recreation Funds | 4,382,240 | 2,268,303 | 4,109,624 | 81.18% |
| Capital Improvements | 155,976,292 | 155,156,954 | 157,139,303 | 1.28% |
| State Conservation Trust Funds (Lottery) | 5,796,170 | 8,646,674 | 8,833,596 | 2.16% |
| Bond Project Funds | 117,510,527 | 154,545,023 | 184,950,739 | 19.67% |
| Grant/Other Capital Funds | 16,456,347 | 36,737,316 | 53,302,602 | 45.09% |
| Entertainment And Cultural Capital Funds | 9,773,919 | 14,184,373 | 15,576,219 | 9.81% |
| **Subtotal Capital Projects Funds** | **309,895,495** | **371,538,643** | **423,912,083** | **14.10%** |
| Wastewater Management | 63,226,224 | 43,856,023 | 42,737,796 | (2.55%) |
| Aviation | 103,462,655 | 85,186,528 | 104,708,049 | 22.92% |
| Environmental Services | 9,962,364 | 5,380,994 | 4,819,000 | (10.44%) |
| Golf | 1,510,611 | 1,000,000 | 500,000 | (50.00%) |
| **Subtotal Capital Projects Funds** | **178,161,854** | **135,423,545** | **152,764,845** | **12.81%** |
| **Total Capital Projects Funds** | **488,057,349** | **506,962,188** | **576,676,928** | **13.75%** |



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The Personnel Comparison shows the number of Full Time Equivalents (FTE) for each agency.

One Full Time Equivalent (FTE) is equal to 2,080 working hours (40 hours per week for 52 weeks) in a one-year period. This may be one employee working full time, or the total hours worked by employees who work on a part-time, seasonal, or on-call basis.

The number of FTE shown for each agency includes:

| | |
|---|---|
| Permanent FTE | The agency's permanent complement |
| Temp FTE | Limited, regular positions and on-call employees/seasonal labor |
| Uniformed FTE | Police officers, firefighters, and deputy sheriffs |

For more detail on departments' and agencies' FTEs, please see the budget tables in the Agency Detail section of this book.

| | 2017 Budgeted | | 2018 Appropriated | | 2019 Recommended | | 2019 Change | |
|---|---|---|---|---|---|---|---|---|
| **Agency/Department** | **Perm** | **Temp** | **Perm** | **Temp** | **Perm** | **Temp** | **Perm** | **Temp** |
| **General Fund** | | | | | | | | |
| Mayor's Office | 13.00 | 0.00 | 14.00 | 0.00 | 14.00 | 0.00 | 0.00 | 0.00 |
| Office of Children's Affairs | 10.45 | 1.75 | 10.45 | 2.25 | 11.30 | 3.10 | 0.85 | 0.85 |
| Office of HOPE | 4.00 | 0.00 | 3.00 | 0.00 | 0.00 | 0.00 | (3.00) | 0.00 |
| Performance Based Infrastructure Office | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | 0.00 | 2.00 | 0.00 |
| Board of Ethics | 1.00 | 0.00 | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| Human Rights and Community Partnerships | 16.90 | 4.30 | 17.40 | 1.50 | 24.75 | 1.00 | 7.35 | (0.50) |
| Office of Independent Monitor | 11.00 | 2.40 | 13.00 | 0.66 | 15.00 | 0.50 | 2.00 | (0.16) |
| Emergency Management and Homeland Security | 8.00 | 0.00 | 8.00 | 0.50 | 9.00 | 1.50 | 1.00 | 1.00 |
| Office of Special Events | 6.00 | 0.00 | 6.00 | 0.00 | 6.00 | 0.00 | 0.00 | 0.00 |
| Office of Marijuana Policy | 1.50 | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Excise & Licenses | 22.50 | 9.74 | 27.00 | 9.74 | 26.00 | 11.74 | (1.00) | 2.00 |
| City Attorney | 215.50 | 17.00 | 222.75 | 17.00 | 225.75 | 18.00 | 3.00 | 1.00 |
| **General Administration** | **309.85** | **38.19** | **322.60** | **31.65** | **334.80** | **35.84** | **12.20** | **4.19** |
| Small Business Opportunity | 18.05 | 0.00 | 22.05 | 0.00 | 26.00 | 3.00 | 3.95 | 3.00 |
| Business Development Division | 10.65 | 0.02 | 14.42 | 0.25 | 13.50 | 0.00 | (0.92) | (0.25) |
| Operations and Communications | 12.25 | 1.00 | 12.06 | 1.19 | 13.47 | 1.00 | 1.41 | (0.19) |
| Denver Housing Division | 0.00 | 0.00 | 0.00 | 0.00 | 5.00 | 0.00 | 5.00 | 0.00 |
| **Economic Development** | **40.95** | **1.02** | **48.53** | **1.44** | **57.97** | **4.00** | **9.44** | **2.56** |
| Division of the Clerk and Recorder | 30.00 | 2.50 | 28.00 | 3.50 | 26.00 | 2.50 | (2.00) | (1.00) |
| City Council | 57.00 | 0.00 | 57.00 | 0.00 | 56.00 | 1.00 | (1.00) | 1.00 |
| Auditor | 66.00 | 0.00 | 67.75 | 1.00 | 70.00 | 1.00 | 2.25 | 0.00 |
| Denver District Attorney | 197.50 | 1.00 | 205.75 | 1.75 | 221.58 | 1.75 | 15.83 | 0.00 |
| Denver County Court | 239.00 | 2.65 | 241.00 | 2.65 | 247.50 | 3.65 | 6.50 | 1.00 |
| Office of Municipal Public Defender | 12.50 | 1.00 | 16.50 | 1.00 | 16.50 | 1.00 | 0.00 | 0.00 |
| Office of Human Resources | 112.50 | 6.00 | 119.75 | 4.00 | 126.00 | 2.00 | 6.25 | (2.00) |

| Agency/Department | 2017 Budgeted Perm | 2017 Budgeted Temp | 2018 Appropriated Perm | 2018 Appropriated Temp | 2019 Recommended Perm | 2019 Recommended Temp | 2019 Change Perm | 2019 Change Temp |
|---|---|---|---|---|---|---|---|---|
| Hearing Office | 4.00 | 0.00 | 4.00 | 0.00 | 4.00 | 0.00 | 0.00 | 0.00 |
| Election Division | 21.00 | 28.39 | 21.00 | 29.39 | 24.00 | 29.39 | 3.00 | 0.00 |
| Board of Adjustment for Zoning Appeals | 4.25 | 0.12 | 3.00 | 1.37 | 4.25 | 0.12 | 1.25 | (1.25) |
| Civil Service Commission | 9.00 | 4.50 | 9.00 | 4.50 | 10.00 | 4.50 | 1.00 | 0.00 |
| **Independent Agencies** | **752.75** | **46.16** | **772.75** | **49.16** | **805.83** | **46.91** | **33.08** | **(2.25)** |
| Office of the Chief Financial Officer | 10.00 | 0.00 | 10.00 | 0.00 | 8.00 | 1.00 | (2.00) | 1.00 |
| Assessment Division | 58.00 | 0.80 | 57.00 | 2.80 | 57.00 | 8.80 | 0.00 | 6.00 |
| Treasury Division | 185.00 | 1.50 | 184.00 | 1.50 | 185.00 | 0.50 | 1.00 | (1.00) |
| Cash, Risk & Capital Funding | 18.00 | 0.00 | 15.00 | 2.00 | 15.00 | 3.00 | 0.00 | 1.00 |
| Controller's Office | 90.00 | 1.00 | 90.00 | 1.00 | 92.00 | 0.00 | 2.00 | (1.00) |
| Division of Real Estate | 7.00 | 0.00 | 8.00 | 1.00 | 8.00 | 2.00 | 0.00 | 1.00 |
| Budget and Management | 25.50 | 0.00 | 24.50 | 0.00 | 23.50 | 0.00 | (1.00) | 0.00 |
| Capital Planning and Programming | 0.00 | 0.00 | 9.00 | 0.00 | 9.00 | 0.00 | 0.00 | 0.00 |
| **Finance** | **393.50** | **3.30** | **397.50** | **8.30** | **397.50** | **15.30** | **0.00** | **7.00** |
| Office of the Manager | 29.00 | 5.00 | 32.00 | 2.00 | 33.00 | 1.00 | 1.00 | (1.00) |
| Development Services | 159.00 | 24.00 | 166.00 | 25.00 | 179.00 | 26.00 | 13.00 | 1.00 |
| Planning Services Division | 43.00 | 4.00 | 45.00 | 4.00 | 45.50 | 6.00 | 0.50 | 2.00 |
| North Denver Cornerstone Collaborative | 2.00 | 5.00 | 2.00 | 6.00 | 3.00 | 6.75 | 1.00 | 0.75 |
| **Community Planning and Development** | **233.00** | **38.00** | **245.00** | **37.00** | **260.50** | **39.75** | **15.50** | **2.75** |
| General Services Administration | 10.25 | 0.00 | 8.25 | 0.00 | 11.50 | 0.00 | 3.25 | 0.00 |
| Purchasing | 28.00 | 0.00 | 27.00 | 0.00 | 31.75 | 0.00 | 4.75 | 0.00 |
| Strategic Initiatives | 6.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Facilities Management | 100.00 | 0.00 | 103.00 | 0.00 | 102.00 | 0.00 | (1.00) | 0.00 |
| **General Services** | **144.25** | **0.00** | **138.25** | **0.00** | **145.25** | **0.00** | **7.00** | **0.00** |
| Denver Marketing and Media Services | 11.00 | 5.49 | 20.00 | 6.49 | 23.00 | 8.54 | 3.00 | 2.05 |
| Office of the Chief Information Officer | 8.00 | 0.00 | 3.00 | 0.00 | 3.00 | 0.00 | 0.00 | 0.00 |
| Operations | 135.00 | 0.00 | 126.00 | 0.00 | 121.00 | 0.00 | (5.00) | 0.00 |
| Applications Development | 118.00 | 0.00 | 130.00 | 3.00 | 133.00 | 3.00 | 3.00 | 0.00 |
| Denver 311 | 30.00 | 3.10 | 36.00 | 3.10 | 36.00 | 3.10 | 0.00 | 0.00 |
| **Technology Services** | **302.00** | **8.59** | **315.00** | **12.59** | **316.00** | **14.64** | **1.00** | **2.05** |
| Safety Management | 40.00 | 0.00 | 42.00 | 0.00 | 50.20 | 1.00 | 8.20 | 1.00 |
| Safety Programs | 63.00 | 33.50 | 62.00 | 42.50 | 62.60 | 42.50 | 0.60 | 0.00 |
| Police Department Administration - Civilian | 186.00 | 15.00 | 179.75 | 13.88 | 177.75 | 2.69 | (2.00) | (11.19) |
| Police Department Administration - Uniform | 103.00 | 0.00 | 100.00 | 0.00 | 88.00 | 0.00 | (12.00) | 0.00 |



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| Agency/Department | 2017 Budgeted Perm | 2017 Budgeted Temp | 2018 Appropriated Perm | 2018 Appropriated Temp | 2019 Recommended Perm | 2019 Recommended Temp | 2019 Change Perm | 2019 Change Temp |
|---|---|---|---|---|---|---|---|---|
| Police Department Operations - Civilian | 142.00 | 0.00 | 157.50 | 6.25 | 157.50 | 19.13 | 0.00 | 12.88 |
| Police Department Operations - Uniform | 1,400.00 | 0.00 | 1,425.00 | 0.00 | 1,468.00 | 0.00 | 43.00 | 0.00 |
| Fire Department Administration - Civilian | 32.00 | 3.00 | 35.00 | 3.00 | 43.58 | 0.00 | 8.58 | (3.00) |
| Fire Department Administration - Uniform | 133.00 | 0.00 | 138.00 | 0.00 | 143.00 | 0.00 | 5.00 | 0.00 |
| Fire Department Operations - Civilian | 0.00 | 0.00 | 2.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 |
| Fire Department Operations - Uniform | 872.00 | 0.00 | 872.00 | 0.00 | 904.00 | 0.00 | 32.00 | 0.00 |
| Sheriff Admin - Civilian | 76.20 | 3.00 | 79.20 | 3.00 | 0.00 | 0.00 | (79.20) | (3.00) |
| Sheriff Admin - Uniform | 46.50 | 1.00 | 57.00 | 0.00 | 0.00 | 0.00 | (57.00) | 0.00 |
| Sheriff Operations - Civilian | 161.14 | 0.00 | 169.75 | 0.00 | 0.00 | 0.00 | (169.75) | 0.00 |
| Sheriff Operations - Uniform | 780.34 | 0.00 | 801.75 | (0.75) | 0.00 | 0.00 | (801.75) | 0.75 |
| Sheriff Administration - Civilian | 0.00 | 0.00 | 0.00 | 0.00 | 13.75 | 0.00 | 13.75 | 0.00 |
| Sheriff Administration - Uniform | 0.00 | 0.00 | 0.00 | 0.00 | 5.00 | 0.00 | 5.00 | 0.00 |
| Sheriff Jail Operations - Civilian | 0.00 | 0.00 | 0.00 | 0.00 | 146.00 | 0.00 | 146.00 | 0.00 |
| Sheriff Jail Operations - Uniform | 0.00 | 0.00 | 0.00 | 0.00 | 641.77 | 0.00 | 641.77 | 0.00 |
| Sheriff Specialized Operations and Analysis - Civilian | 0.00 | 0.00 | 0.00 | 0.00 | 96.00 | 2.00 | 96.00 | 2.00 |
| Sheriff Specialized Operations and Analysis - Uniform | 0.00 | 0.00 | 0.00 | 0.00 | 189.00 | 0.00 | 189.00 | 0.00 |
| Sheriff Support Services - Civilian | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 | 0.00 | 3.00 | 0.00 |
| Sheriff Support Services - Uniform | 0.00 | 0.00 | 0.00 | 0.00 | 13.00 | 0.00 | 13.00 | 0.00 |
| 911 Emergency Communications | 85.16 | 0.00 | 100.66 | 0.00 | 107.33 | 0.00 | 6.67 | 0.00 |
| **Public Safety** | **4,120.34** | **55.50** | **4,221.61** | **67.88** | **4,311.48** | **67.31** | **89.87** | **(0.56)** |
| Parks and Recreation Administration | 33.00 | 0.55 | 35.00 | 2.55 | 37.75 | 2.55 | 2.75 | 0.00 |
| Parks and Planning | 283.25 | 146.27 | 299.75 | 150.07 | 326.00 | 148.07 | 26.25 | (2.00) |
| Recreation Division | 142.00 | 285.99 | 144.50 | 319.61 | 144.50 | 319.61 | 0.00 | 0.00 |
| Denver Public Library | 561.75 | 12.00 | 575.75 | 21.50 | 587.00 | 21.75 | 11.25 | 0.25 |
| **Parks and Recreation and Cultural Facilities** | **1,020.00** | **444.82** | **1,055.00** | **493.74** | **1,095.25** | **491.99** | **40.25** | **(1.75)** |
| Office of the Executive Director | 162.25 | 3.34 | 168.25 | 1.34 | 166.75 | 2.34 | (1.50) | 1.00 |
| National Western Center Office | 2.00 | 3.00 | 2.00 | 3.00 | 2.00 | 6.00 | 0.00 | 3.00 |
| Utilities/Solid Waste | 175.33 | 23.37 | 190.33 | 23.87 | 191.33 | 24.87 | 1.00 | 1.00 |
| Department of Transportation Project Delivery | 46.00 | 10.00 | 58.00 | 11.00 | 113.00 | 25.00 | 55.00 | 14.00 |
| Department of Transportation Operations | 522.34 | 24.52 | 540.34 | 40.52 | 528.34 | 25.48 | (12.00) | (15.04) |
| **Public Works** | **907.92** | **64.23** | **958.92** | **79.73** | **1,001.42** | **83.69** | **42.50** | **3.96** |

| Agency/Department | 2017 Budgeted Perm | 2017 Budgeted Temp | 2018 Appropriated Perm | 2018 Appropriated Temp | 2019 Recommended Perm | 2019 Recommended Temp | 2019 Change Perm | 2019 Change Temp |
|---|---|---|---|---|---|---|---|---|
| Community and Behavioral Health | 7.00 | 4.00 | 8.00 | 3.00 | 8.00 | 3.50 | 0.00 | 0.50 |
| Public Health Inspection | 37.00 | 4.00 | 37.00 | 5.00 | 37.00 | 5.00 | 0.00 | 0.00 |
| Denver Animal Protection | 49.00 | 3.06 | 49.00 | 5.64 | 47.00 | 8.06 | (2.00) | 2.42 |
| Office of the Medical Examiner | 20.00 | 7.44 | 21.00 | 3.76 | 21.00 | 3.76 | 0.00 | 0.00 |
| Division of Administration | 9.00 | 1.10 | 8.00 | 2.60 | 9.00 | 1.60 | 1.00 | (1.00) |
| Office of Sustainability | 1.00 | 2.00 | 1.00 | 2.00 | 1.00 | 2.00 | 0.00 | 0.00 |
| **Environmental Health** | **123.00** | **21.60** | **124.00** | **22.00** | **123.00** | **23.92** | **(1.00)** | **1.92** |
| **Total General Fund** | **8,347.56** | **721.40** | **8,599.16** | **803.48** | **8,849.00** | **823.35** | **249.84** | **19.86** |
| **Internal Service Funds** | | | | | | | | |
| Workers Compensation | 18.00 | 0.00 | 19.00 | 0.00 | 19.00 | 2.00 | 0.00 | 2.00 |
| Asphalt Plant | 8.00 | 0.00 | 8.00 | 0.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| **Total Internal Service Funds** | **26.00** | **0.00** | **27.00** | **0.00** | **27.00** | **2.00** | **0.00** | **2.00** |
| **Enterprise Funds** | | | | | | | | |
| Wastewater Management | 296.33 | 16.05 | 305.33 | 17.05 | 310.33 | 13.05 | 5.00 | (4.00) |
| Aviation | 1,237.00 | 38.25 | 1,270.00 | 38.25 | 1,270.00 | 38.25 | 0.00 | 0.00 |
| Environmental Services | 39.00 | 7.25 | 41.00 | 6.75 | 46.60 | 8.25 | 5.60 | 1.50 |
| Golf | 46.00 | 59.88 | 48.00 | 57.38 | 55.00 | 56.13 | 7.00 | (1.25) |
| **Total Enterprise Funds** | **1,618.33** | **121.43** | **1,664.33** | **119.43** | **1,681.93** | **115.68** | **17.60** | **(3.75)** |
| **Special Revenue Funds** | | | | | | | | |
| General Government | 13.00 | 1.00 | 12.60 | 6.00 | 16.25 | 2.00 | 3.65 | (4.00) |
| Economic Development | 9.62 | 0.00 | 9.95 | 0.00 | 18.86 | 4.50 | 8.91 | 4.50 |
| Public Safety | 99.13 | 4.17 | 94.13 | 3.75 | 94.13 | 2.00 | 0.00 | (1.75) |
| Human Services | 1,148.75 | 81.63 | 1,207.00 | 87.38 | 1,190.00 | 52.38 | (17.00) | (35.00) |
| Health | 7.00 | 1.67 | 11.00 | 3.67 | 34.25 | 12.67 | 23.25 | 9.00 |
| Culture And Recreation | 111.75 | 46.23 | 117.75 | 41.23 | 119.75 | 36.98 | 2.00 | (4.25) |
| Grants | 72.04 | 21.61 | 92.57 | 17.95 | 64.18 | 39.09 | (28.39) | 21.13 |
| **Total Special Revenue Funds** | **1,461.29** | **156.31** | **1,545.00** | **159.98** | **1,537.42** | **149.62** | **(7.58)** | **(10.37)** |
| **Total Other Funds** | **3,105.62** | **277.74** | **3,236.33** | **279.42** | **3,246.35** | **267.30** | **10.02** | **(12.12)** |
| **Total Citywide Personnel (All Funds)** | **11,453.18** | **999.14** | **11,835.49** | **1,082.90** | **12,095.35** | **1,090.65** | **259.86** | **7.75** |



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# General Fund

The General Fund is the largest of the City's operating funds. It includes all resources not restricted legally to a specific use. The major source of revenue for the General Fund is sales and use tax, which accounts for approximately 50 percent of the fund revenue.

Approximately thirty-three agencies are funded in the General Fund, providing over two hundred services and programs to the citizens of the City and County of Denver. This section includes a summary balance sheet for the General Fund (Schedule 100), a schedule of all revenues in the General Fund (Schedule 100A), a detailed discussion of these revenues, and a schedule of all projected expenditures by department/agency within the General Fund (Schedule 100B). The agency detail section of this document includes more detailed information on the services provided by the City and changes to budgeted resources.

The Schedule 100 on the following page presents a comparison of the revenue and expenditures of the General Fund to provide a picture of the Fund's financial condition.

Financial Resources include all revenues received by the General Fund. The sources and amounts are summarized in the Schedule 100A, followed by a detailed explanation of General Fund Revenues, including historical data.

Uses of Resources summarizes the City's anticipated expenditures by agency.

Annual Appropriations are appropriations to General Fund agencies for operating expenses (personnel, supplies and materials, capital equipment, and internal service charges) and transfers. The expenditures by agency are summarized in the Schedule 100B.

The General Contingency is no less than two percent of the total annual appropriations and designated reserves and is required by the City Charter and set aside to cover unanticipated operating costs throughout the year.

The Estimated Unspent Agency Appropriations are subtracted from total possible expenditures to reflect the anticipated total use of resources. This amount reflects anticipated lapsing appropriation.

The Net Increase (Decrease) in Fund Balance is the difference between total Financial Resources and total Uses of Resources.

The Beginning Budget Undesignated Fund Balance is the prior year's ending balance. This is added to the projected current year's Net Increase (Decrease) in Fund Balance to project the year-end fund balance.

Change in Fund Balance addresses non-spendable, restricted and committed as identified in the City's Annual CAFR (Comprehensive Annual Financial Report). In 2016, there was a positive adjustment to acknowledge that committed and non-spendable amounts were also accounted for in annual appropriations. Any adjustments to restricted amounts will be reflected in this line moving forward.

The Ending Budget Undesignated Fund Balance is the anticipated year-end balance, which is carried into the next budget year. This line includes the fund balance reserve. Please refer to the financial policies for additional detail on the fund balance reserve goals and minimum requirements.

CAFR Reconciliation includes prepaid items and other assignments of fund balance per Governmental Accounting Standards Board (GASB) Statement No. 54. For more detailed information on the CAFR, please refer to https://www.denvergov.org/content/denvergov/en/denver-department-of-finance/financial-reports/comprehensive-annual-financial-reports-cafr-.html

The Ending CAFR Fund Balance includes the total of unassigned and reserved portions of the General Fund Balance. According to GASB Statement No. 54, unassigned fund balance is 'the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications."



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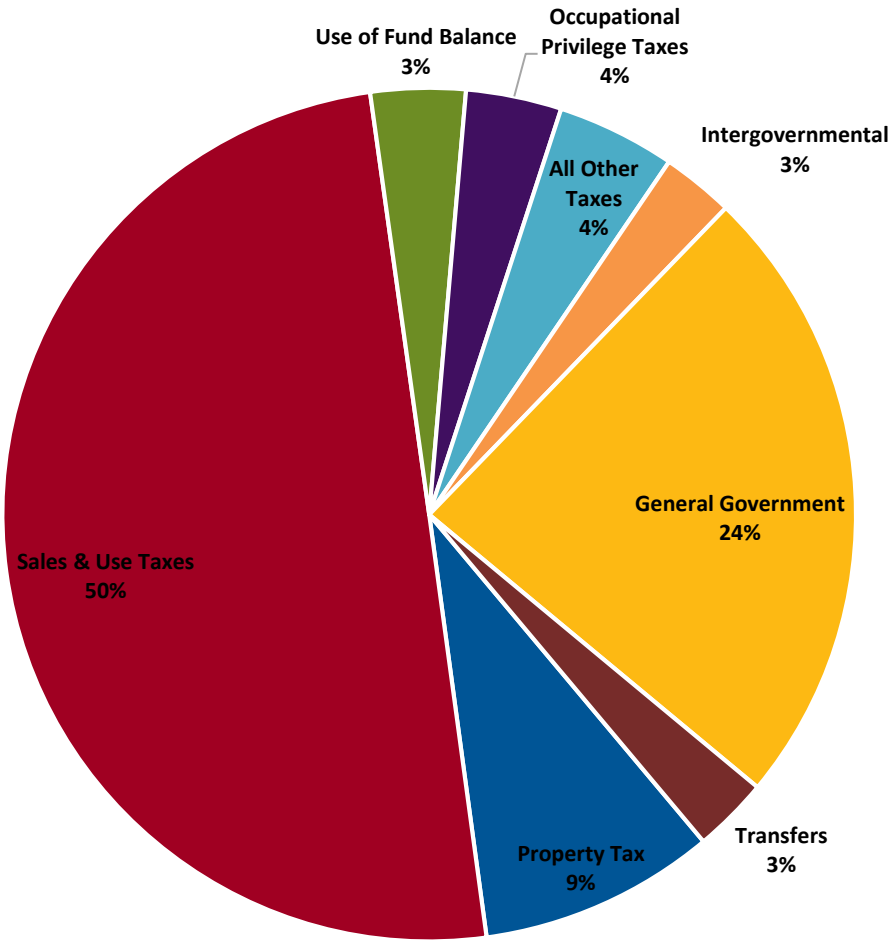
($ in thousands)

| | 2015 Final | 2016 Final | 2017 Final | 2018 Revised | 2019 Recommended |
|---|---|---|---|---|---|
| **Financial Resources** | | | | | |
| Fund Revenues | $1,148,464 | $1,192,071 | $1,268,978 | $1,312,945 | $1,368,419 |
| Transfers | 55,843 | 46,138 | 40,455 | 40,581 | 41,826 |
| **Total** | $1,204,307 | $1,238,209 | $1,309,433 | $1,353,526 | $1,410,245 |
| **Uses of Resources** | | | | | |
| Annual Appropriations | $1,179,767 | $1,234,442 | $1,303,073 | $1,388,631 | $1,448,180 |
| General Contingency | 0 | 0 | 0 | 29,349 | 28,684 |
| Estimated Unspent Appropriations | 0 | 0 | 0 | (15,000) | (14,000) |
| **Total** | $1,179,767 | $1,234,442 | $1,303,073 | $1,402,980 | $1,462,864 |
| **Net Increase/(Decrease) in Fund Balance** | $24,540 | $3,767 | $6,360 | ($49,454) | ($52,619) |
| **Beginning Budget Undesignated Fund Balance** | **$265,762** | **$285,552** | **$316,570** | **$323,006** | **$273,552** |
| Change in Fund Balance | 24,540 | 3,767 | 6,360 | (49,454) | (52,619) |
| Committed and Non-Spendable Adjustment | (4,751) | 27,251 | 76 | 0 | 0 |
| **Ending Budget Undesignated Fund Balance** | **$285,552** | **$316,570** | **$323,006** | **$273,552** | **$220,933** |
| **CAFR Reconciliation** | | | | | |
| **Ending CAFR Fund Balance** | **$394,200** | **$397,423** | **$394,059** | | |
| GASB 54 Funds Balance | 62,246 | 64,002 | 57,048 | | |
| Restricted | 49,579 | 22,327 | 22,252 | | |
| Net Non-Cash Adjustment | (3,176) | (5,476) | (8,247) | | |
| **Ending Budget Undesignated Fund Balance** | **$285,551** | **$316,570** | **$323,006** | | |

# Revenue Summary Chart- Schedule 100A




(In Millions)

| Revenue Type | Amount |
|---|---|
| Property Tax | $131.10 |
| Sales & Use Taxes | $730.45 |
| Use of Fund Balance | $52.62 |
| Occupational Privilege Taxes | $53.01 |
| All Other Taxes | $65.80 |
| Intergovernmental | $39.97 |
| General Government | $348.09 |
| Transfers | $41.83 |
| | $1,462.86 |



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# General Fund – Estimated Revenues Schedule 100A

| | 2017 Actuals | 2018 Revised | 2019 Projected |
|---|---|---|---|
| **Taxes** | | | |
| Property | 120,291,704 | 128,786,893 | 131,095,062 |
| Sale and Use | 656,530,921 | 692,303,862 | 730,449,979 |
| Lodgers | 32,146,231 | 30,312,168 | 31,221,533 |
| Occupational Privilege | 50,954,965 | 51,974,064 | 53,013,545 |
| Motor Veh Own Tax/Fee | 30,793,180 | 30,793,180 | 31,924,904 |
| Telecommunications | 2,452,471 | 2,650,000 | 2,650,000 |
| **Taxes Subtotal** | **893,169,471** | **936,820,167** | **980,355,023** |
| **Intergovernmental** | | | |
| Payment In Lieu of Taxes | 36,664 | 45,500 | 45,500 |
| Highway Users | 20,264,841 | 21,829,621 | 22,274,707 |
| Cigarette | 1,971,740 | 2,000,000 | 2,000,000 |
| Miscellaneous Other | 13,557,630 | 15,200,088 | 15,650,193 |
| **Intergovernmental Subtotal** | **35,830,874** | **39,075,209** | **39,970,400** |
| **General Government** | | | |
| Licenses and Permits | 59,832,245 | 59,559,575 | 60,294,325 |
| Fines and Forfeits | 49,769,608 | 49,633,105 | 50,320,092 |
| Cable Franchise | 8,514,212 | 7,050,604 | 6,987,034 |
| Interest Income | 9,400,312 | 10,678,952 | 12,644,121 |
| Fees | 66,415,120 | 67,868,960 | 68,965,217 |
| Charges for Services | 18,482,770 | 18,301,706 | 18,590,067 |
| Use Charges | 31,496,843 | 30,202,343 | 30,598,723 |
| Internal Service and Indirect Cost | 80,292,696 | 83,729,076 | 90,239,230 |
| Investment Service | 1,422,826 | 1,678,292 | 1,711,859 |
| Miscellaneous Other | 14,351,221 | 8,347,054 | 7,742,917 |
| **General Government Subtotal** | **339,977,852** | **337,049,667** | **348,093,585** |
| **Transfers** | | | |
| Excise Tax | 39,803,527 | 39,066,165 | 40,370,974 |
| Miscellaneous Other | 651,601 | 1,515,000 | 1,455,000 |
| **Transfers Subtotal** | **40,455,128** | **40,581,165** | **41,825,974** |
| **General Fund Total Revenues** | 1,309,433,325 | 1,353,526,208 | 1,410,244,982 |

# Economic Overview

The national economy continues to defy historical business cycle expectations and, instead of showing signs of a pending downturn, is continuing to exhibit strength. With the Great Recession officially ending in June 2009, the economy is in its ninth year of expansion. This is the second longest expansionary period on record and has led both expert and novice to ask, how long can it last?

Helping to fuel economic growth has been improvements in the labor market. Looking back at 2009, the average number of monthly unemployment claims totaled 576,831. Since this time, nearly every month has reflected a year-over-year decrease in claims, with the monthly average totaling 226,879 in the first half of 2018. Unemployment figures also highlight the strength of the national economy with the unemployment rate dropping to 3.8 percent in May 2018. This is the lowest unemployment level in 18 years.

Along with gains in the labor market, several other economic indicators point to the vibrancy of the national economy, including growth in GDP, wages and salaries, and consumer confidence. The Federal Reserve has taken note and, in an effort to ward off inflationary pressures, has actively sought to reign in the economy by raising interest rates. Since December 2015, the Federal Reserve has increased the Federal Funds Rate seven times. Based on analyst expectations, additional rate increases are expected through 2019. The extent to which the Federal Reserve's actions impact economic activity is unknown, but continued interest rate increases are expected to have a moderating effect on the national economy.

At the local level, economic performance is also strong. Denver has realized significant growth in recent years, consistently making headlines for its tight housing market and substantial gains in home price appreciation. In the first quarter of 2018, the median home price in the Denver-Aurora metro area totaled $441,500. This compares to a median value of $288,000 in the first quarter of 2014, representing a 53 percent increase in valuation during this four-year period, or an 11 percent compound annual growth rate. While the strength of Denver's housing market makes plain the attractiveness of Denver as a place to live and work, affordability has also become a major talking point. Businesses are having to operate and hire employees in an increasingly expensive market. The extent to which this acts as a barrier to hiring and prevents skilled-workers from being hired remains unclear. However, it is a potential headwind that is unique to Denver and could have a moderating impact on Denver's economically-driven revenue streams.

The 2018 revised and 2019 beginning revenue forecasts were prepared during this expansionary period in Denver's economy. Forecasts of the City's economically-driven revenue streams assume the economy will continue to expand in the remainder of 2018 and into 2019, though at a more moderate pace.

# Revised 2018 General Fund Estimate

The revised 2018 General Fund revenue estimate totals $1,353,526,200. This represents an increase of $44,092,900 or 3.4 percent over 2017 actual collections and a $17,060,100 or 1.3 percent increase over the original forecast. Growth over 2017 actuals is the net result of several anticipated revenue increases and decreases, including: $43,650,700 in tax revenue growth; a $3,244,300 increase in intergovernmental revenue; a net decrease of $2,928,200 in General Government collections; and a $126,000 increase in transfer revenue.

Tax revenue in 2018 is projected to total $936,820,200, representing an increase of $43,650,700 or 4.9 percent over 2017 actual collections and a $21,231,700 or 2.3 percent increase over the original forecast. Projected growth in sales tax collections is responsible for over 80 percent of tax revenue growth in 2018. Property tax makes up the next largest share of growth, followed by occupational privilege tax. Lodgers' tax reflects a year-over-year decrease of 5.7 percent due to one-time online travel settlement revenue not carrying forward into 2018.



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The 2018 estimate for intergovernmental revenue totals $39,075,200, reflecting an increase of $3,244,300 or 9.1 percent over 2017 actual collections. Contributing to this increase is growth in Highway Users Tax collections, local government contract revenue, and retail marijuana shareback revenue from the State.

General government revenue includes a wide range of revenue streams, including licenses and permits, fines, fees, and charges for services. In 2018, general government revenue is estimated to decrease by a net $2,928,200 or 0.9 percent compared to 2017 actual revenue. Factors contributing to this year-over-year decrease include one-time revenue not carrying forward into 2018, including legal fees associated with the City's online travel settlement and land sale revenue that posted to the General Fund in 2017. These decreases are partially offset by expected revenue increases in plan checking, construction and excavation permits, interest income, billings for services, and miscellaneous other increases.

In 2018, transfer revenue is estimated to increase by $126,000 or 0.3 percent compared to 2017 actual collections. Miscellaneous transfer increases, partially offset by a decrease in the City's excise tax transfer, are contributing to this year-over-year increase.

## Beginning 2019 General Fund Forecast

The General Fund revenue forecast for 2019 totals $1,410,245,000. This is a net increase of $56,718,800 or 4.2 percent over the 2018 revised estimate. Factors contributing to this increase include: $43,534,900 in tax revenue growth; an $895,200 increase in intergovernmental revenue; a $11,043,900 increase in General Government collections; and a $1,244,800 increase in transfer revenue.

The 2019 forecast for tax revenue is increasing by $43,534,900 or 4.6 percent over the 2018 revised forecast. Most of this projected increase is attributable to growth in sales tax revenue.

Intergovernmental revenue in 2019 is projected to increase by $895,200 or 2.3 percent. This growth is driven by increases in the City's Highway Users Tax and retail marijuana shareback revenue from the State.

General government revenue is projected to increase by $11,043,900 or 3.3 percent. Areas contributing to this growth include: billings revenue from non-General Fund agencies, investment income, building permit reimbursement revenue, and photo radar collections.

The 2019 forecast for transfer revenue is increasing by a net $1,244,800 or 3.1 percent over the 2018 revised estimate. An increase in the City's excise tax transfer as well as a one-time transfer from the City's Dental Health Insurance Fund are driving this growth. Partially offsetting growth is a reduction in transfer revenue from the Capital Improvement Fund.

## Taxes

**Property Tax**

The property tax is levied on the assessed value of all real property (land and buildings), certain personal property (property used in the production of income), and public utilities within the City. Agricultural equipment, property used for religious or charitable purposes, and property owned by governmental entities are exempt.

Per state statute, all assessable real property must be re-appraised every two years and personal property must be re-appraised annually. Property taxes collectable in 2019 are based on values established during the 2017 re-appraisal and reflect any physical changes to property, including new construction, completed prior to January 1, 2017.

The Gallagher Amendment requires that residential property carry 45 percent of the state-wide burden of all property taxes, with all other property owners (commercial, industrial) carrying a 55 percent share. To maintain this balance, the

ratio of assessment on residential property is adjusted in re-appraisal years. In 2017, the residential assessment rate decreased from 7.96 percent to 7.20 percent.

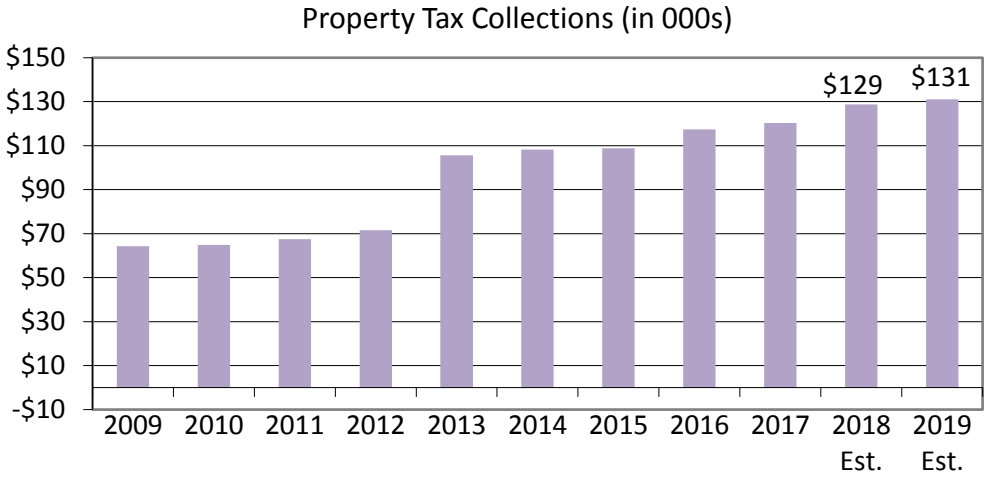
In November 2012, voters approved ballot measure 2A, eliminating TABOR growth restrictions on the City's property tax revenue. In place of the TABOR growth cap, property tax revenue to the General Fund and other affected funds is subject to a cap equal to 6 percent plus local growth. For property taxes due in 2019, total property tax collections to the General Fund are not anticipated to exceed the 2A cap. The projected 2018 General Fund mill levy for property taxes due in 2019 totals 7.869.

**2018 Estimate**

The 2018 estimate for property tax totals $128,786,900, representing an $8,495,200 or 7.1 percent increase over 2017 actual property tax collections. The revised 2018 estimate reflects a $3,161,600 decrease compared to the original projection. This downward revision is due to expired TIF incremental property tax revenue not being realized in 2018, as originally anticipated. Growth in projected 2018 property tax revenue is within the City's allowable growth rate approved by voters in the 2012 ballot measure discussed above.

**2019 Forecast**

Property tax to the General Fund is projected to increase by $2,308,200 or 1.8 percent in 2019 to $131,095,100.




**Sales and Use Tax**

Sales and use tax is the principal source of revenue to the General Fund, accounting for half of all revenues. Included in this revenue category are general sales tax, use tax, aviation fuel tax, short-term car rental tax, prepared food and beverage tax, and the special sales tax on retail marijuana.

The general sales tax is levied on the purchase price of tangible personal property sold at retail. Exempt items include sales to governments and eligible charitable organizations, cigarettes, motor fuel, un-prepared food sold by grocers, and sales to purchasers outside of the City when delivery is outside the City. Denver's sales tax rate is 3.65 percent, with 3.50 percent distributed to the General Fund and 0.15 percent distributed to a special revenue fund that supports the City's Preschool Program.



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The use tax is levied on the purchase price of tangible personal property that is used, stored, distributed or consumed in the City when there has been no previous payment of a legally imposed sales or use tax equal to or greater than the Denver rate. Denver's use tax is 3.65 percent and is distributed in the same way as sales tax.

The aviation fuel tax is imposed on the sale of airline fuel, a brokered commodity. If a licensed dealer sells the fuel, a sales tax is levied. If an unlicensed dealer sells the fuel, the tax is paid as use tax by the airlines. The aviation fuel tax is $0.04 per gallon with 50 percent of the proceeds going to the General Fund and 50 percent going to the Airport Gross Revenue Fund.

The short-term car rental tax is applied when automotive vehicles are hired, rented, or leased for 30 days or less. The tax rate is 7.25 percent and is divided among three funds: the General Fund receives 3.5 percent; the Excise Tax Pledged Revenue Fund receives 2.0 percent for the payment of the Colorado Convention Center bonds; and the Convention Center Expansion Fund receives 1.75 percent for the expansion of the Convention Center.

The prepared food and beverage tax applies to food or drink served by or furnished in restaurants, cafes, lunch counters, hotels, drugstores, etc. The tax rate is 4.0 percent and is divided between two funds: the General Fund receives 3.5 percent and the Excise Tax Pledged Revenue Fund receives 0.5 percent for the payment of the Colorado Convention Center bonds.

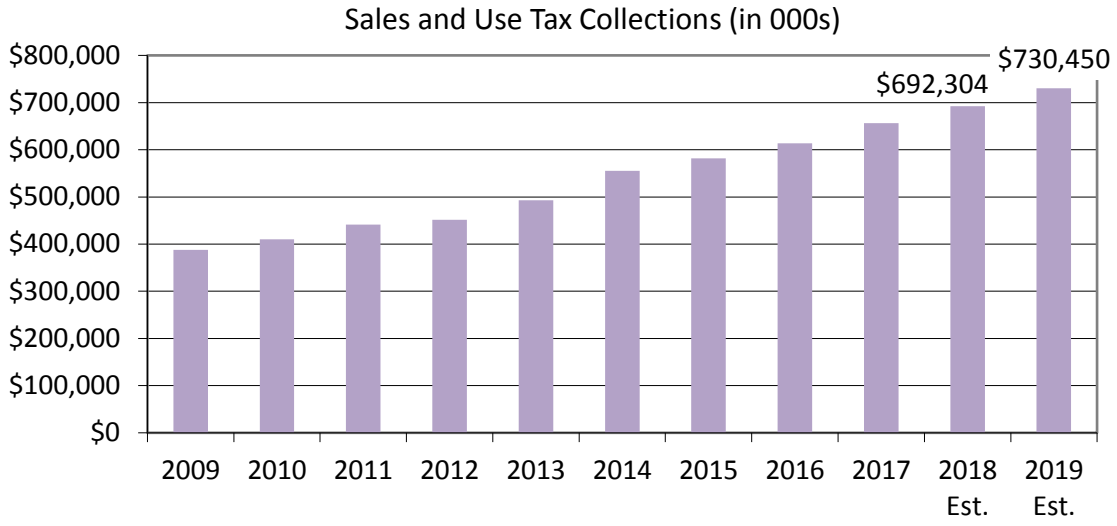
The special sales tax on retail marijuana totals 3.5 percent and is in addition to the 3.65 percent general sales tax that is also applied to retail marijuana purchases. The special 3.5 percent retail marijuana sales tax is distributed to the General Fund.

**2018 Estimate**

The 2018 revised sales and use tax estimate totals $692,303,900. This is an increase of $35,772,900 or 5.4 percent over 2017 actual collections and an increase of $21,530,700 or 3.2 percent over the original 2018 forecast. The 2018 revised projection assumes core sales and use tax collections (collections less audits, retained tax and aviation fuel tax) will increase by 6.5 percent year-over-year. Contributing to this anticipated increase is strong growth in projected retail marijuana sales tax revenue, which is forecast to increase by 13.7 percent in 2018. Other sectors that are contributing significantly to core sales tax growth include food and drinking establishments, building materials, and manufacturing. Factors that are expected to draw down on 2018 sales tax revenue include a projected decrease in medical marijuana sales tax revenue, continued phasing-in of the charitable organization tax exemption, and a decrease in projected audit revenue.

**2019 Forecast**

The 2019 sales and use tax projection totals $730,450,000 representing a $38,146,100 or 5.5 percent increase over the 2018 revised estimate. Core collections comprise over 90 percent of this estimate and are also projected to grow by 5.5 percent. Factored into 2019 core growth is continued growth in retail marijuana sales tax, which is forecast to increase by 9.9 percent. Drawing down on sales tax revenue in 2019 is continued phasing in of the charitable organization tax exemption. None of the sales tax measures that will appear on the November ballot will generate sales tax flowing through to the General Fund and are not accounted for in this forecast.




**Lodgers' Tax**

Guests staying in Denver lodging facilities for fewer than 30 consecutive days pay a lodgers' tax on the purchase price of their lodging. Primary exemptions include governmental, religious, and charitable organizations. Denver's lodgers' tax rate is 10.75 percent. Of the total revenues collected at this tax rate, Visit Denver receives 26 percent and the remainder is pledged for the repayment of the City's 2016 excise tax bonds associated with the National Western Center redevelopment project and the expansion of and improvements to the Colorado Convention Center. Pledged revenues exceed what is required for debt service, enabling 30 percent of the total lodgers' tax to be released to the General Fund each month and 44 percent of the total lodgers' tax to remain within the Excise Tax Revenue Fund. The forecasts listed below are the General Fund's portion of lodgers' tax. Any proceeds in the Excise Tax Revenue Fund received from lodgers' tax collections after debt service on the bonds has been paid each year can be found in the transfer revenue section. Lodger's tax projections are developed collaboratively with Visit Denver, Denver's tourism and marketing partner, who monitors the impact of tourism on Denver.

**2018 Estimate**

Lodgers' tax is projected to total $30,312,200 in 2018. This figure reflects a 5.7 percent decrease from 2017 actual collections. This decrease is due to one-time online travel settlement revenue not carrying forward into 2018. Backing out this one-time revenue, lodgers' tax reflects growth of 7.9 percent in 2018. Factored into the 2018 projection is growth in Denver's hotel room inventory, a slight decrease in occupancy rates due to new hotel inventory coming on line, and growth in room rates. Also factored into the forecast is the impact of short-term rental hosts collecting and remitting lodgers' tax per the short-term rental ordinance that took effect July 1, 2016. July year-to-date actuals support the 2018 revised lodgers' tax estimate.

**2019 Forecast**

The 2019 lodgers' tax forecast is projected to total $31,221,500, representing an increase of $909,400 or 3.0 percent over the 2018 revised estimate. A more moderate growth rate is anticipated due to the opening of the Gaylord Hotel. The 2019 forecast for lodgers' tax is in line with Visit Denver's projections for lodgers' tax growth.



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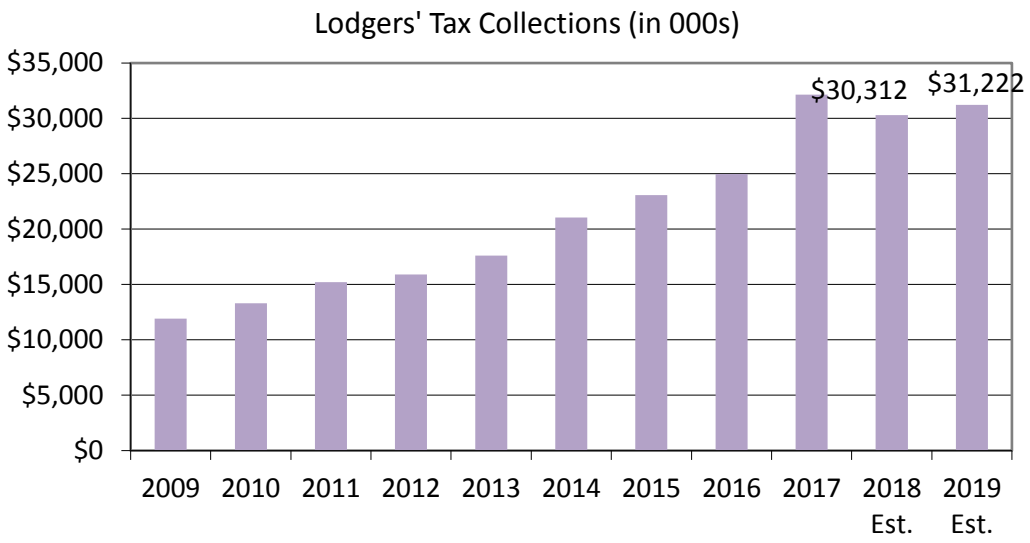



**Occupational Privilege Tax**

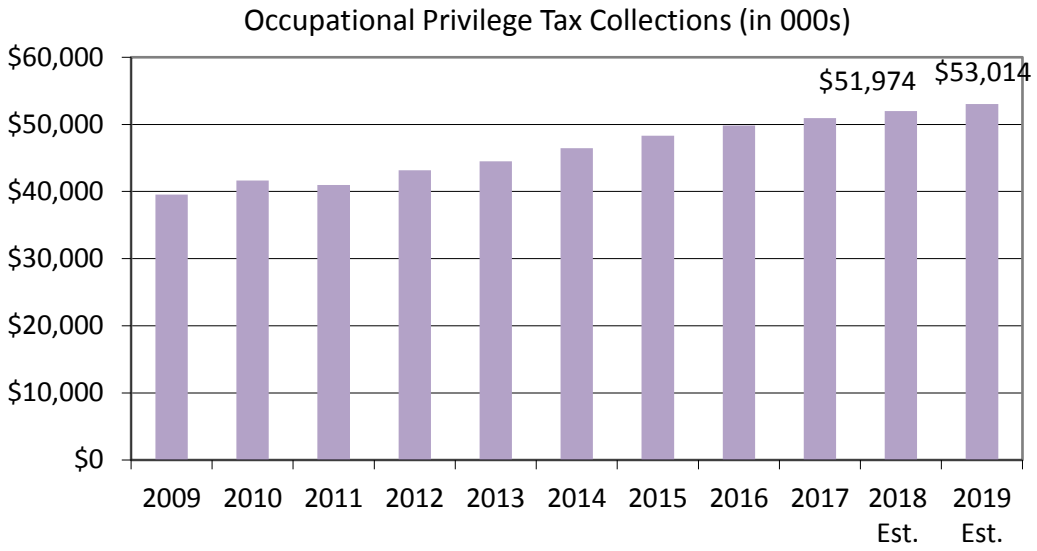
The occupational privilege tax is levied on any person employed within Denver city limits receiving $500 or more a month for services performed and on any business having a fixed or transitory location within the City. Primary exemptions include religious and charitable organizations. In these cases, employers do not pay the tax, but employees still pay their share. Employees pay $5.75 per month and employers pay $4.00 per month for each owner, partner, manager, or taxable employee.

**2018 Estimate**

The 2018 revised estimate for occupational privilege tax is $51,974,100, which is a $1,019,100 or 2.0 percent increase over 2017 actual revenue. This projection assumes continued growth in Denver employment.

**2019 Forecast**

In 2019, occupational privilege tax is projected to total $53,013,500, a $1,039,500 increase over the 2018 revised estimate.




**Motor Vehicle Ownership Tax (Auto A & B)**

The motor vehicle ownership tax (auto A & B) is levied annually on vehicle ownership and collected when new vehicles are registered or when license plates are renewed. Denver's motor vehicle ownership tax is derived from vehicles that are registered in Denver, regardless of where the vehicle is purchased. The tax is proportional to the age and value of the vehicle, ranging from 0.45 percent to 2.10 percent of the vehicle's taxable value, with older vehicles being assessed a lower rate. Vehicles that are 10 years old or older are taxed at a flat rate of $3.00. Car rental agencies can pay a tax of 2.0 percent of their gross sales in lieu of the ownership tax.

**2018 Estimate**

The 2018 motor vehicle ownership tax estimate totals $30,793,200 which is flat with last year's collections. In 2017, actual collection grew by 15 percent year-over year. This jump in revenue may be attributable to a change in how the fee is being calculated at the State level. The revised estimate is supported by June year-to-date collections.

**2019 Forecast**

In 2019, motor vehicle ownership tax is expected to show continued growth, totaling $31,924,900 or 3.7 percent over the 2018 revised estimate. This projection factors in expected growth in vehicle registrations and pricing.



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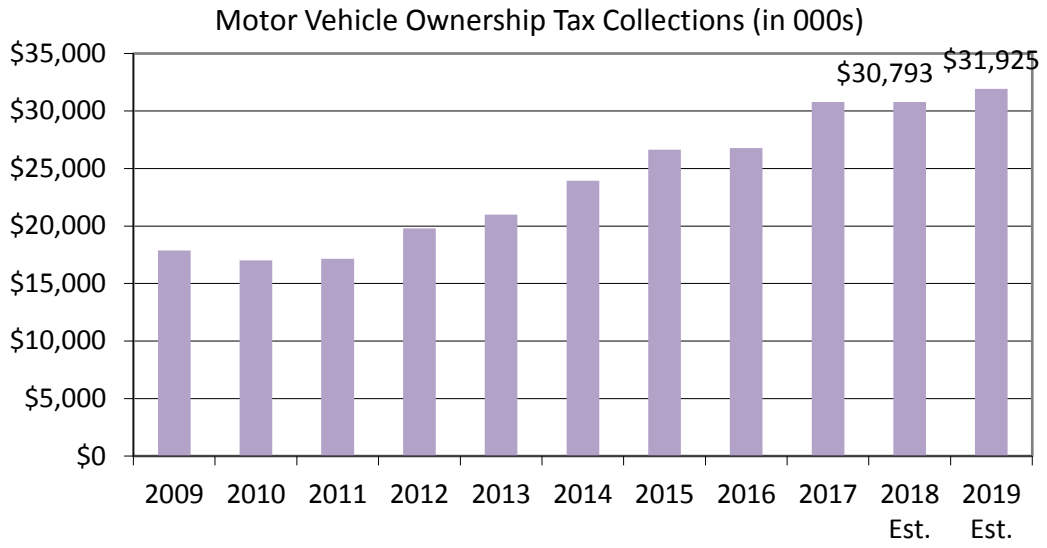



**Telecommunications Business Tax**

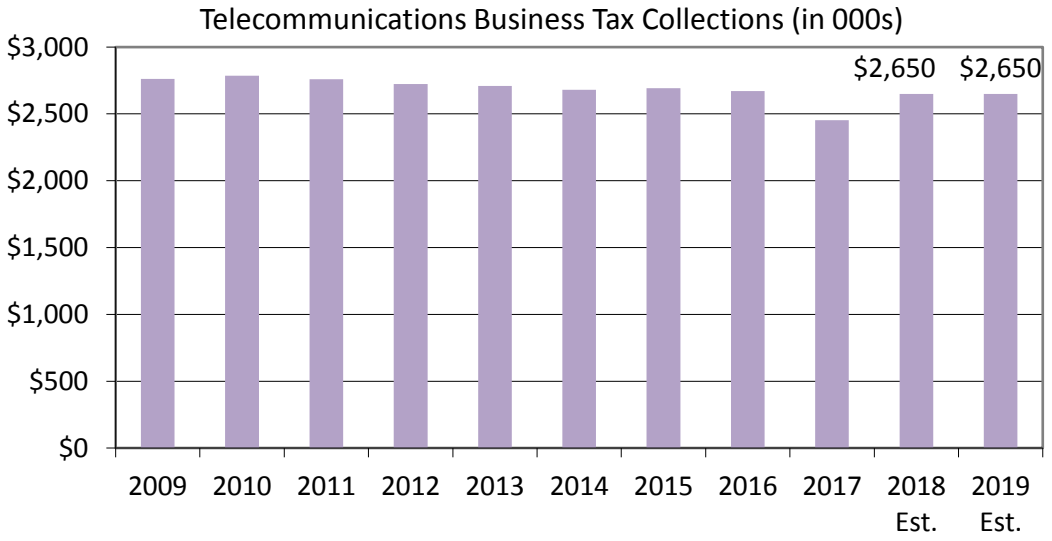
The telecommunications business tax is imposed on all companies that provide local exchange telecommunication service to Denver customers. It is a flat tax of $1.12 per account per month.

**2018 Estimate**

The 2018 telecommunications business tax estimate is $2,650,000, reflecting an increase of $197,500 over last year.

**2019 Forecast**

The 2019 forecast is projected to be flat with 2018, totaling $2,650,000. Growth in this revenue stream is constrained due to the prevalence of wireless communication, which is not subject to the telecommunications business tax.



# Intergovernmental

**Highway Users Trust Fund (HUTF)**

The highway users tax is state-collected, locally shared revenue that is distributed monthly among the state, counties, and municipalities. Revenue is derived from gasoline taxes, special fuel taxes, motor vehicle registration fees, title fees, license fees, and increases in driver's license fees, motor vehicle registration fees and certain truck registration fees. Highway users tax is distributed to the City's General Fund, Capital Improvement Fund, and Wastewater Enterprise Fund.

**2018 Estimate**

In 2018, the General Fund's share of highway users tax is projected to total $21,829,600, up 7.7 percent over 2017 actual highway users tax revenue. This relatively strong growth rate is reflective of processing a reconciliation of FASTER funds out of the General Fund and into the Capital Improvement Fund in 2017. Backing out this reconciliation, the General Fund's highway users tax revenue reflects growth of 2.9 percent in 2018.

**2019 Forecast**

Highway users tax distributed to the General Fund is estimated to total $22,274,700 in 2019. This represents a 2.0 percent increase over the 2018 revised estimate.

**Cigarette Tax Rebate**

The state levies a flat tax on cigarette sales and rebates a portion of the revenues to municipalities and counties. The tax equals $0.84 for a 20-count pack and $1.05 for a 25-count pack.

**2018 Estimate**

The cigarette tax rebate estimate for 2018 is $2,000,000, reflecting a slight 1.4 percent increase over 2017 actual collections. Higher taxes on cigarette sales and the statewide public smoking ban will restrict growth in this revenue stream for the foreseeable future.

**2019 Forecast**

The 2019 forecast totals $2,000,000.

**Miscellaneous Other Intergovernmental**

Miscellaneous intergovernmental revenues include retail marijuana shareback revenue from the State, motor vehicle license fees, indirect cost reimbursement from the State, reimbursement from the State to the Department of Public Works for road maintenance expenditures, Denver's share of the state severance tax, state grants to Environmental Health and the Police Department, and other collections from governmental entities.

**2018 Estimate**

In 2018, miscellaneous other intergovernmental revenue is estimated to total $15,200,100, a $1,642,500 or 12.1 percent increase over 2017 actual collections. Growth in the City's retail marijuana shareback revenue from the State and increased local government reimbursements are the primary drivers of this growth.

**2019 Forecast**

Miscellaneous other intergovernmental revenue is forecast to increase by 3.0 percent to $15,650,200 in 2019. Most of this growth is attributable to increased retail marijuana State shareback revenue.



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# General Government

**Licenses and Permits**

Revenue is derived from the sale of licenses and permits by a variety of City agencies, including contractors' licenses, building permits, business licenses, and sales tax licenses.

**2018 Estimate**

The 2018 estimate for licenses and permits totals $59,559,600. This is a $272,700 or 0.5 percent decrease from 2017 actual collections. Licensing and permit revenue is expected to trail 2017 collections due in part to decreases in various construction-related permits, including street occupancy permit revenue. Partially offsetting these and other decreases is a projected increase in permitting revenue related to construction work at Denver International Airport.

**2019 Forecast**

In 2019, revenue from licenses and permits is projected to increase by $734,800 or 1.2 percent to $60,294,300. Projected growth in construction-related permit revenue underlies most of this increase.

**Fines and Forfeits**

Fines are collected from persons or businesses that violate state statutes or City ordinances, and forfeits are collected from the sale of confiscated or abandoned property.

**2018 Estimate**

In 2018, fines and forfeits are projected to total $49,633,100, which is $6,125,200 or 11.0 percent lower than the original projection and $136,500 or 0.3 percent below actual collections. The 2018 forecast is being revised downward primarily due to a decrease in parking fine revenue and lower revenue expectations for photo radar fines.

**2019 Forecast**

The 2019 forecast totals $50,320,100, a $687,000 or 1.4 percent increase over the 2018 estimate. Contributing to this growth are increases in photo red light and photo radar. Revenue growth is partially offset by a continued decrease in parking fine revenue.

**Cable Franchise Fee**

Revenue is derived from a franchise agreement between Comcast (formerly AT&T Broadband) and the City and County of Denver.

**2018 Estimate**

The 2018 revised estimate for cable franchise fee revenue totals $7,050,600. This estimate reflects a $1,463,600 or 17.2 percent decrease compared to 2017 actual collections. This decrease is due in part to correcting an overpayment of franchise fees to the City. Also drawing down on collections is a shift in user preference towards internet-based services, which are not subject to the cable franchise fee.

**2019 Forecast**

In 2019, cable franchise fee revenue is projected to total $6,987,000, reflecting a 0.9 percent decrease from the 2018 estimate. This projection factors in a lowering of franchise fees to compensate subscribers for overpaying the City in prior years. Collections in 2019 are also expected to be constrained as a result of subscribers continuing to shift towards internet-based service.

**Interest Income**

Revenue is derived from investing "general pool" monies in various securities. The general pool is a collection of various cash accounts of certain City funds, including the General Fund. The earnings from these investments are apportioned back to the individual funds based on the ratio of a fund's average daily equity to the total equity of the pool.

**2018 Estimate**

The 2018 revised estimate for interest income is $10,679,000. This represents an increase of $1,278,600 or 13.6 percent over 2017 actual collections. The 2018 forecast factors in recent increases in the Federal Funds rate and assumes one additional rate increase in the second half of 2018. The forecast also factors in changes to the consolidated portfolio's yield due to new debt being issued for project work at Denver International Airport.

**2019 Forecast**

In 2019, investment income is projected to total $12,644,100, reflecting a $1,965,200 or 18.4 percent increase over the 2018 revised estimate. This forecast assumes the economy will continue to expand in 2018, prompting two additional rate increases.

**Fees**

General Fund agencies charge individuals and businesses for the provision of various services. This category includes the Xcel Franchise fee, motor vehicle license fees, docket fees, probation fees, foreclosure fees, recording of documents fees, property tax collection fees, plan checking fees, court cost fees, zoning fees, Excise and License application fees, copy work and certification fees, street repair fees, engineering inspection fees, animal shelter fees, and other fees.

**2018 Estimate**

In 2018, the revised estimate totals $67,869,000. This is an increase of $1,453,900 or 2.2 percent over 2017 actual collections. Increases in plan checking and elevator inspection fee revenue are driving this growth.

**2019 Forecast**

Fee revenue is projected to increase by $1,096,300 or 1.6 percent to $68,965,200. Growth in Xcel franchise fee revenue is the primary driver of this increase.

**Charges for Services**

Revenue is derived from charges to individuals and businesses for services, supplies and materials. Revenue includes towing and storage charges, charges for the care of federal and state prisoners in City facilities, charges for tree trimming, DUI alcohol evaluation charges, and charges for off-duty firefighters.

**2018 Estimate**

The estimate for 2018 is $18,301,700, representing a slight decrease of $181,100 or 1.0 percent from 2017 actual collections.



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**2019 Forecast**

In 2019, charges for services reflects growth of 1.6 percent, growing by $288,400 to $18,590,100.

**Use Charges**

User fees are charges to the public for the performance of specific services that benefit the person(s) charged. Included in this category are parking meter and parking lot charges, and recreation center and athletic field fees.

**2018 Estimate**

User fees are projected to total $30,202,300 in 2018, down from the prior year. Projected decreases in parking lot revenue and facility lease rentals are contributing to lower collections in 2018. Partially offsetting these decreases is an anticipated increase in Parks and Recreations' membership fees.

**2019 Forecast**

The 2019 forecast for user fees is $30,598,700, representing an increase of $396,400 or 1.3 percent over the revised 2018 projection. Growth in parking lot revenue is responsible for most of user fee growth in 2019.

**Internal Service Charges and Indirect Cost Billings**

Internal service charges result from General Fund agencies providing services and billing other City funds for these services. Indirect cost billings are the reimbursement of all costs incurred by General Fund agencies in support of non-General Fund activities that are not recovered through direct internal service charges.

**2018 Estimate**

The 2018 estimate totals $83,729,100, reflecting an increase of $3,436,400 or 4.3 percent compared to 2017 actuals. This increase is largely due to an increase in billings revenue from other City funds.

**2019 Forecast**

The 2019 forecast is increasing by $6,510,200 or 7.8 percent to $90,239,200. This growth is primarily due to increased billings revenue from non-General Fund agencies followed by an increase in building permit reimbursement revenue due to increased project work at Denver International Airport.

**Investment Service Fees**

Investment service fees are repayment to the General Fund for services rendered and expenses incurred in the administration, management, and investment of funds for various enterprise funds.

**2018 Estimate**

The 2018 estimate for investment service fee revenue is $1,678,300.

**2019 Forecast**

Investment service fees are projected to total $1,711,900 in 2019.

**Miscellaneous Other General Government**

The miscellaneous other general government category includes revenues such as short check collection fees, salvage item sales revenue, unclaimed monies, insurance recoveries, and various one-time revenue increases.

**2018 Estimate**

The 2018 revised estimate totals $8,347,100, a $6,004,200 or 41.8 percent decrease compared to 2017 actuals. This decrease is driven by one-time revenue from 2017 not carrying forward into 2018, including legal fees associated with the City's online travel settlement as well as land sale revenue that posted to the General Fund in 2017.

**2019 Forecast**

The 2019 forecast is decreasing by $604,100 to $7,742,900. This decrease is driven by a decrease miscellaneous Police revenue.

# Transfers

**Excise Tax Transfer and Other Transfers**

Revenue to the General Fund includes direct cash transfers from other City funds. The largest transfer is the Excise Tax Revenue Fund transfer, which reflects revenues from the Excise Tax Bond Fund in excess of the required annual debt service and capital reserve requirements.

**2018 Estimate**

Transfer revenue in 2018 is projected to total $40,581,200. This is a $126,000 or 0.3 percent increase over 2017 actual collections.

**2019 Forecast**

The 2019 forecast totals $41,826,000, a $1,244,800 or 3.1 percent increase over the 2018 revised estimate. This growth is due to an increase in the City's excise tax transfer as well as a one-time transfer from the City's Dental Self Insurance Fund going to the General Fund. Partially offsetting growth in the General Fund's 2019 transfer revenue is a reduction in the Capital Improvement Fund transfer.



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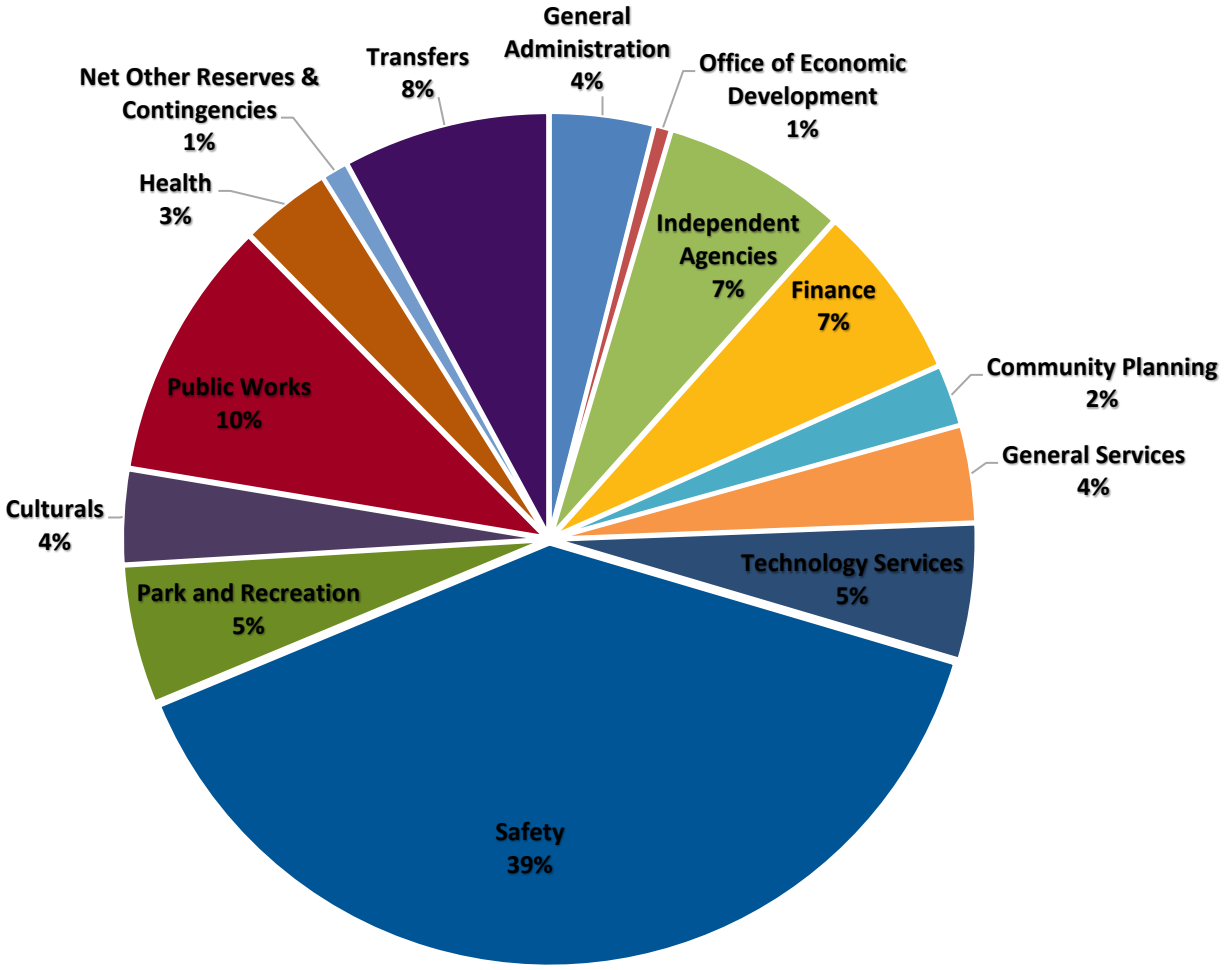
# Expenditure Summary by Agency – Schedule 100B




(In Millions)

| Agency | Amount |
|---|---|
| General Administration | $58.15 |
| Office of Economic Development | $9.17 |
| Independent Agencies | $102.83 |
| Finance | $98.24 |
| Community Planning | $34.22 |
| General Services | $54.14 |
| Technology Services | $75.88 |
| Safety | $572.79 |
| Park and Recreation | $77.68 |
| Culturals | $52.65 |
| Public Works | $146.00 |
| Health | $50.97 |
| Net Other Reserves & Contingencies | $14.68 |
| Transfers | $115.46 |
| | $1,462.86 |

| | 2017 Actual | 2018 Appropriated | 2019 Estimated | % Change 18 - 19 |
|---|---|---|---|---|
| **General Administration** | | | | |
| Mayor's Office | 1,635,314 | 1,821,734 | 1,864,804 | 2.36% |
| Civic Events | 1,043,788 | 1,111,447 | 1,187,019 | 6.80% |
| Office of Children's Affairs | 3,344,483 | 3,675,085 | 4,067,888 | 10.69% |
| Office of HOPE | 617,722 | 660,001 | 0 | 0 |
| Performance Based Infrastructure Office | 0 | 0 | 1,648,069 | 0 |
| Board of Ethics | 137,312 | 148,143 | 152,790 | 3.14% |
| Human Rights and Community Partnerships | 2,558,786 | 3,414,586 | 4,626,232 | 35.48% |
| Office of Independent Monitor | 1,548,452 | 1,616,911 | 1,951,082 | 20.67% |
| Emergency Management and Homeland Security | 823,129 | 1,351,303 | 1,663,845 | 23.13% |
| Office of Special Events | 641,324 | 740,263 | 686,489 | (7.26%) |
| Office of Marijuana Policy | 1,414,044 | 0 | 0 | 0 |
| Excise & Licenses | 2,808,133 | 4,610,338 | 4,667,917 | 1.25% |
| City Attorney | 34,325,913 | 33,101,080 | 35,630,009 | 7.64% |
| **General Administration Total** | **50,898,400** | **52,250,891** | **58,146,144** | **11.28%** |
| | | | | |
| **Economic Development** | | | | |
| Small Business Opportunity | 1,477,674 | 2,432,959 | 3,038,630 | 24.89% |
| Business Development Division | 1,224,586 | 1,898,037 | 2,519,432 | 32.74% |
| Operations and Communications | 2,060,397 | 3,428,753 | 2,766,947 | (19.30%) |
| Denver Housing Division | 0 | 0 | 844,484 | 0 |
| **Economic Development Total** | **4,762,657** | **7,759,749** | **9,169,493** | **18.17%** |
| | | | | |
| **Independent Agencies** | | | | |
| Division of the Clerk and Recorder | 2,442,727 | 2,920,896 | 2,916,997 | (0.13%) |
| City Council | 5,376,804 | 6,009,641 | 6,231,268 | 3.69% |
| Auditor | 7,857,711 | 9,133,086 | 9,990,669 | 9.39% |
| Denver District Attorney | 23,464,985 | 25,429,270 | 27,463,670 | 8.00% |
| Denver County Court | 23,388,681 | 24,778,592 | 26,323,944 | 6.24% |
| Office of Municipal Public Defender | 1,347,312 | 1,860,278 | 2,324,312 | 24.94% |
| Office of Human Resources | 9,915,448 | 11,149,833 | 11,974,673 | 7.40% |
| OHR Human Resource Services | 4,154,735 | 4,508,544 | 4,854,304 | 7.67% |
| Hearing Office | 867,345 | 592,878 | 607,171 | 2.41% |
| Election Division | 4,118,098 | 6,171,711 | 7,886,772 | 27.79% |
| Board of Adjustment for Zoning Appeals | 336,585 | 350,087 | 360,353 | 2.93% |
| Civil Service Commission | 1,539,679 | 1,765,019 | 1,898,034 | 7.54% |
| **Independent Agencies Total** | **84,810,109** | **94,669,835** | **102,832,167** | **8.62%** |



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| | 2017 Actual | 2018 Appropriated | 2019 Estimated | % Change 18 - 19 |
|---|---|---|---|---|
| **Finance** | | | | |
| Office of the Chief Financial Officer | 1,579,610 | 1,321,871 | 2,043,329 | 54.58% |
| Assessment Division | 5,302,048 | 5,408,959 | 6,208,411 | 14.78% |
| Treasury Division | 16,775,536 | 17,784,972 | 18,345,598 | 3.15% |
| Cash, Risk & Capital Funding | 13,359,903 | 14,832,842 | 15,927,768 | 7.38% |
| Controller's Office | 8,389,354 | 9,029,967 | 9,406,991 | 4.18% |
| Annual Rental Payments | 22,209,381 | 20,709,362 | 20,850,500 | 0.68% |
| Downtown Historic District Tax Rebate | 300,000 | 300,000 | 300,000 | 0.00% |
| DPS-Stapleton Mill Levy Payment | 0 | 760,753 | 1,201,600 | 57.95% |
| Hotel Tax Increment | 2,912,983 | 2,974,551 | 2,974,551 | 0.00% |
| Unemployment Comp Insurance | 687,684 | 1,200,000 | 800,000 | (33.33%) |
| Workers' Compensation Billings | 10,072,078 | 8,568,854 | 8,522,984 | (0.54%) |
| Division of Real Estate | 4,088,254 | 4,880,566 | 5,896,149 | 20.81% |
| Budget and Management | 3,117,418 | 3,502,029 | 3,420,128 | (2.34%) |
| Capital Planning and Programming | 0 | 3,014,689 | 2,337,236 | (22.47%) |
| **Finance Total** | **88,794,250** | **94,289,415** | **98,235,245** | **4.18%** |
| | | | | |
| **Community Planning and Development** | | | | |
| Office of the Manager | 3,963,385 | 3,840,482 | 3,989,285 | 3.87% |
| Development Services | 19,389,039 | 21,078,036 | 22,085,244 | 4.78% |
| Planning Services Division | 4,526,433 | 5,790,536 | 5,939,675 | 2.58% |
| North Denver Cornerstone Collaborative | 1,423,453 | 1,865,251 | 2,202,587 | 18.09% |
| **Community Planning and Development Total** | **29,302,309** | **32,574,305** | **34,216,791** | **5.04%** |
| | | | | |
| **General Services** | | | | |
| General Services Administration | 27,425,307 | 29,294,505 | 28,537,716 | (2.58%) |
| Purchasing | 2,619,168 | 2,887,052 | 3,346,358 | 15.91% |
| Strategic Initiatives | 431,238 | 0 | 0 | 0 |
| Facilities Management | 18,551,216 | 21,051,195 | 22,255,004 | 5.72% |
| **General Services Total** | **49,026,929** | **53,232,752** | **54,139,078** | **1.70%** |
| | | | | |
| **Technology Services** | | | | |
| Denver Marketing and Media Services | 1,833,331 | 3,341,792 | 4,276,777 | 27.98% |
| Office of the Chief Information Officer | 1,930,328 | 1,550,237 | 1,444,267 | (6.84%) |
| Operations | 30,108,029 | 32,767,309 | 34,543,887 | 5.42% |
| Applications Development | 25,100,866 | 30,842,920 | 33,133,599 | 7.43% |
| Denver 311 | 1,992,215 | 2,444,459 | 2,481,482 | 1.51% |
| **Technology Services Total** | **60,964,770** | **70,946,717** | **75,880,012** | **6.95%** |

| | 2017 Actual | 2018 Appropriated | 2019 Estimated | % Change 18 - 19 |
|---|---|---|---|---|
| **Public Safety** | | | | |
| Safety Management | 5,064,281 | 6,352,161 | 8,325,257 | 31.06% |
| Safety Programs | 8,539,752 | 9,453,587 | 10,298,078 | 8.93% |
| Police Department Administration | 32,494,991 | 33,869,732 | 31,536,845 | (6.89%) |
| Police Department Operations | 185,515,815 | 199,360,796 | 212,774,974 | 6.73% |
| Fire Department Administration | 25,256,655 | 26,796,944 | 29,700,697 | 10.84% |
| Fire Department Operations | 108,455,694 | 113,296,187 | 118,575,596 | 4.66% |
| Sheriff Admin | 14,944,849 | 21,291,591 | 0 | 0 |
| Sheriff Operations | 123,481,563 | 121,595,870 | 0 | 0 |
| Sheriff Administration | 0 | 0 | 21,308,547 | 0 |
| Sheriff Jail Operations | 0 | 0 | 90,113,217 | 0 |
| Sheriff Specialized Operations and Analysis | 0 | 0 | 37,772,697 | 0 |
| Sheriff Support Services | 0 | 0 | 2,785,969 | 0 |
| 911 Emergency Communications | 7,794,828 | 8,466,232 | 9,601,023 | 13.40% |
| **Public Safety Total** | **511,548,427** | **540,483,100** | **572,792,900** | **5.98%** |
| | | | | |
| **Parks and Recreation and Cultural Facilities** | | | | |
| Parks and Recreation Administration | 3,880,679 | 4,604,657 | 4,982,577 | 8.21% |
| Parks and Planning | 38,785,721 | 42,642,431 | 45,593,974 | 6.92% |
| Recreation Division | 21,715,143 | 26,457,525 | 27,106,348 | 2.45% |
| Denver Public Library | 46,101,494 | 49,398,031 | 52,648,400 | 6.58% |
| **Parks and Recreation and Cultural Facilities Total** | **110,483,037** | **123,102,644** | **130,331,299** | **5.87%** |
| | | | | |
| **Public Works** | | | | |
| CFO Finance and Administration | 13,350,845 | 14,477,994 | 13,912,070 | (3.91%) |
| CFO Fleet Management | 0 | 0 | 16,588,664 | 0 |
| CFO Street Lighting | 0 | 0 | 3,100,000 | 0 |
| Fleet Management | 13,936,680 | 16,629,480 | 0 | 0 |
| Office of the Executive Director | 1,070,321 | 1,828,722 | 3,774,740 | 106.41% |
| Policy, Planning and Sustainability | 1,816,428 | 1,614,549 | 0 | 0 |
| Street Lighting | 3,089,770 | 3,100,000 | 0 | 0 |
| National Western Center Office | 900,832 | 1,964,114 | 2,415,640 | 22.99% |
| Utilities/Solid Waste | 24,933,148 | 24,082,301 | 25,745,365 | 6.91% |
| Capital Projects Management | 7,266,102 | 10,344,118 | 340,988 | (96.70%) |
| Community Design and Project Development | 0 | 0 | 3,221,948 | 0 |
| Department of Transportation Project Delivery | 0 | 0 | 2,453,197 | 0 |
| Infrastructure Project Management | 0 | 0 | 10,346,256 | 0 |
| Major Projects Office | 0 | 0 | 934,095 | 0 |
| Program Implementation | 0 | 0 | 1,491,656 | 0 |
| Department of Transportation Operations | 0 | 0 | 19,934,655 | 0 |
| Maintenance Operations | 0 | 0 | 19,832,651 | 0 |
| Right of Way Enforcement | 0 | 0 | 12,706,148 | 0 |



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| | 2017 Actual | 2018 Appropriated | 2019 Estimated | % Change 18 - 19 |
|---|---|---|---|---|
| Right of Way Services | 0 | 0 | 9,206,569 | 0 |
| Right-of- Way Services | 19,456,019 | 23,345,153 | 0 | 0 |
| Street Maintenance | 14,859,658 | 19,671,739 | 0 | 0 |
| Transportation and Mobility | 15,024,413 | 22,387,503 | 0 | 0 |
| **Public Works Total** | **115,704,216** | **139,445,673** | **146,004,642** | **4.70%** |
| | | | | |
| **Environmental Health** | | | | |
| Community and Behavioral Health | 1,289,860 | 1,434,933 | 1,718,837 | 19.79% |
| Public Health Inspection | 3,300,311 | 3,674,919 | 3,954,880 | 7.62% |
| Denver Animal Protection | 3,954,317 | 4,263,517 | 4,353,741 | 2.12% |
| Office of the Medical Examiner | 3,184,135 | 3,249,318 | 3,358,188 | 3.35% |
| Division of Administration | 1,150,033 | 1,170,157 | 1,251,066 | 6.91% |
| Office of Sustainability | 315,630 | 344,052 | 379,452 | 10.29% |
| Payment - Denver Cares | 0 | 0 | 2,503,286 | 0 |
| Payment - Medically Indigent | 30,777,300 | 30,777,300 | 30,777,300 | 0.00% |
| Payment - Park Hill Clinic Financing | 151,394 | 133,041 | 160,359 | 20.53% |
| Payment - Poison Center | 151,900 | 156,900 | 156,900 | 0.00% |
| Payment - Public Health Clinical | 1,925,700 | 2,628,540 | 2,358,751 | (10.26%) |
| **Environmental Health Total** | **46,200,580** | **47,832,677** | **50,972,760** | **6.56%** |
| | | | | |
| **General Fund Total Operations** | **1,152,495,684** | **1,256,587,758** | **1,332,720,531** | **6.06%** |
| | | | | |
| **General Fund Transfers** | | | | |
| Transfer to General Government SRF | 9,149,593 | 4,705,171 | 400,000 | (91.50%) |
| Transfer to Alternative Transportation SRF | 483,700 | 1,020,700 | 1,388,700 | 36.05% |
| Transfer to Business Incentives SRF | 1,200,000 | 1,200,000 | 1,200,000 | 0.00% |
| Transfer to Affordable Housing SRF | 2,879,600 | 4,380,000 | 10,180,000 | 132.42% |
| Transfer to Safety Special Revenue Fund | 67,000 | 67,000 | 67,000 | 0.00% |
| Transfer to Crime Prevention & Control | 5,962,938 | 6,812,988 | 4,150,000 | (39.09%) |
| Transfer to Human Services Special Revenue Fund | 7,300,000 | 6,100,000 | 3,100,000 | (49.18%) |
| Transfer to Public Health Special Revenue | 0 | 500,000 | 3,115,961 | 523.19% |
| Transfer to Arts and Venues Denver | 19,453 | 20,000 | 0 | 0 |
| Transfer to Convention Center SRF | 2,500,000 | 2,500,000 | 2,500,000 | 0.00% |
| Transfer to Housing and Neighborhood Development | 4,058,171 | 0 | 0 | 0 |
| Transfer to Economic Opportunity SRF | 573,700 | 810,300 | 2,235,300 | 175.86% |
| Transfer to Social Impact Bonds SRF | 3,200,000 | 3,870,000 | 3,870,000 | 0.00% |
| Transfer to Training SRF | 75,000 | 75,000 | 75,000 | 0.00% |
| Transfer to Fleet Replacement SRF | 27,371,938 | 28,283,886 | 22,978,900 | (18.76%) |
| Transfer to Liability Claims SRF | 8,250,000 | 2,000,000 | 2,000,000 | 0.00% |
| Transfer to Capital Improvement Projects Fund | 46,101,383 | 38,388,001 | 29,240,100 | (23.83%) |
| Transfer to CIF - Innovation Projects | 11,000,000 | 10,500,000 | 8,000,000 | (23.81%) |

| | 2017 Actual | 2018 Appropriated | 2019 Estimated | % Change 18 - 19 |
|---|---|---|---|---|
| Transfer to CIF - Radio Replacement and System Upgrade | 1,552,600 | 6,902,600 | 4,552,437 | (34.05%) |
| Transfer to CIF - User Component Repl | 1,395,000 | 1,395,000 | 1,581,808 | 13.39% |
| Transfer to CIF - Infrastructure Repl | 2,040,085 | 2,040,085 | 2,040,085 | 0.00% |
| Transfer to CIF - Strategic Resource | 2,650,000 | 2,650,000 | 2,900,000 | 9.43% |
| Transfer to CIF - Sheriff Reform | 3,075,000 | 0 | 1,404,322 | 0 |
| Transfer to CIF - System Upgrades | 1,000,000 | 1,000,000 | 1,000,000 | 0.00% |
| Transfer to Convention Center Capital Projects | 2,000,000 | 0 | 0 | 0 |
| Transfer to Grant/Other CIF | 840,000 | 840,000 | 840,000 | 0.00% |
| Transfer to National Western Center Campus Management SRF | 0 | 0 | 481,803 | 0 |
| Transfer to Art Museum | 1,398,881 | 1,440,847 | 1,484,072 | 3.00% |
| Transfer to Museum of Nature & Science | 1,084,934 | 1,117,482 | 1,151,006 | 3.00% |
| Transfer to Botanic Gardens | 1,058,183 | 1,089,928 | 1,122,625 | 3.00% |
| Transfer to Zoological Gardens | 2,173,120 | 2,210,542 | 2,276,858 | 3.00% |
| Transfer to Four Mile Historic Park | 66,600 | 66,600 | 66,600 | 0.00% |
| Transfer to Municipal Band | 51,000 | 57,000 | 57,000 | 0.00% |
| **Transfers Total** | **150,577,879** | **132,043,130** | **115,459,577** | **(12.56%)** |
| **General Fund Annual Appropriations** | **1,303,073,563** | **1,388,630,888** | **1,448,180,108** | **4.29%** |
| **General Fund Contingency** | 0 | 29,348,678 | 28,684,000 | (2.26%) |
| **General Fund Total Appropriations** | **1,303,073,563** | **1,417,979,566** | **1,476,864,108** | **4.15%** |
| **Estimated Unspent Appropriations** | **0** | **(15,000,000)** | **(14,000,000)** | **(6.67%)** |
| **General Fund Total Expenditures** | **1,303,073,563** | **1,402,979,566** | **1,462,864,108** | **4.27%** |



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# General Fund Transfers to Other Funds

The transfer to the General Government SRF provides funding support for various programs within the General Government SRF. Transfers may be budgeted as part of the Annual Appropriation or take place throughout the budget year as requested or needed by agencies. In 2019, the transfer is decreasing by $4.3 million due to the one-time transfers in 2018 to seed two revolving funds: the Special Districts Revolving Loan Fund and the Neighborhood Sidewalk Repair Program and affordability program. In 2019, there is a $400,000 transfer to a new Special Revenue Fund for activities related to the 2020 Census, to be administered by Human Rights and Community Partnerships.

The transfer to the Alternative Transportation SRF provides funding support to encourage city employees to use alternative methods of transportation and reduce automobile usage. Funding for this effort consists of transfers from the General Fund, Human Services Funds, the Wastewater Management Enterprise Fund, and the Environmental Services Enterprise Fund, as well as contributions from participating employees via payroll deductions and internal billings for Denver International Airport. The Office of Human Resources administers the Alternative Transportation program. In 2019, the General Fund transfer is increasing by $368,000 to meet the increase in the number of City employees eligible for the program. This transfer maintains the same subsidy as 2018, allowing City employees to receive a transit pass for $10 per month. This increase is shared by all funds that contribute to the program.

The transfer to the Business Incentives SRF provides funding to encourage and develop new investment programs, support the seeding and nurturing of emerging economic and business targets, and support existing high economic impact businesses. These programs are administered by the Office of Economic Development to help meet job and growth requirements.

The transfer to the Affordable Housing SRF provides funding for the purpose of supporting the development and preservation of affordable housing for low and moderate-income residents of the City and County of Denver. The General Fund transfer was increased to address the variance between the $30 million commitment for 2019 and the projected revenue from the property mill, linkage fee, and dedicated marijuana sales tax revenues anticipated in 2019. For more information on the Affordable Housing program, see the Economic Development section of this book. DHS also continues to provide a transfer to this fund in 2019.

The transfer to the Public Safety SRF provides funding for the operations and maintenance of the Rocky Mountain Fire Academy.

The transfer to the Crime Prevention and Control SRF provides funding for strategies and programs that reduce crime and recidivism, facilitate coordination among justice system agencies, and support the development of a data-driven criminal justice system. Grants, donations, project incomes, interest earned and private receipts also contribute to funding this effort. For more information, see the Department of Public Health and Environment section of this book. In 2018, this program moved from the Department of Human Services to the Department of Public Health and Environment. The transfer was reduced in 2019 due to the Denver CARES program being budgeted in a different fund.

The transfer to the Human Services SRF provides the funding for the Senior and Disabled Property Tax Refund Program and the Wastewater Affordability Program. The 2019 transfer provides $3.1 million for the Elderly and Disabled Tax Refund program. The Wastewater Affordability program will be supported with fund balance from previous years. The transfer was reduced in 2019 primarily as homeless shelter facilities funding was budgeted in the Capital Improvement Fund rather than Human Services operating funds.

The transfer to Public Health Special Revenue Funds for 2019 reflects an increase of $2.6 million to fund a city opioid response program that includes staffing and a mobile unite. See the Denver Department of Public Health and Environment budget for additional detail.

The transfer to Denver Arts and Venues is not a budgeted transfer and the actuals represent funds that were transferred to the SRF for one-time initiatives or projects, per ordinance.

The transfer to the Convention Center SRF provides funding support for utilities and other operating expenses at the Colorado Convention Center. Convention Center operations contributes the majority of funding for this effort.

The transfer to the Economic Opportunity SRF provides funding for the Employer Recruitment, Training and Retention program and the Summer Youth program managed by the Office of Economic Development. In 2019, the Office of Economic Development will receive an additional $1,425,000 to support youth employment opportunities and the City's WorkNow employment program. See the Office of Economic Development for additional details on both of these programs.

The transfer to the Social Impact Bonds SRF provides the allocation towards creating a multi-year reserve to make performance-based payments to contractors providing housing and case management for chronically homeless individuals. It is anticipated that the Social Impact Bond program will provide housing and case management for up to 300 chronically homeless individuals over the course of six years. Payments will ultimately be made based on performance outcomes for clients and savings to the City.

The transfer to the Training SRF provides funding support for professional education and skills training to city employees for the purposes of job enhancement and promotion. Fees paid by participating agencies also contribute to the Training SRF, which is managed by the Office of Human Resources. Examples of training include supervisor, management and leadership training; conflict resolution and negotiation; and computer skills training.

The transfer to the Planned Fleet Replacement SRF provides funding for vehicle replacements on a periodic cycle, as well as for expansion vehicles. Fleet Management within Public Works manages this fund and partners with the Police Fleet and Fire Fleet on the vehicle replacement program.

The transfer to the Liability Claims SRF provides funding for a self-insurance program for settling claims and paying settlements and judgments against the City involving personal injury, property damage, and other damages as provided by law. Claims are paid after they are investigated and approved by the City Attorney's Office. Settlements in excess of $5,000 and all property damage claims in excess of $25,000 require approval by the Mayor and City Council before they are paid.

The transfer to the Mayor's Office of the National Western Center (NWCO) provides funding support for campus management expenses during the construction of the facility. The capital is generated from lease contracts with existing campus tenants.



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# General Fund Transfers to Capital Improvement Funds

The transfer to the Capital Improvement Fund provides funding support for the City's Capital Improvement Program (CIP). CIP funding is used to replace and maintain city assets, such as buildings, parks, and streets. Property tax, interest income, and highway users trust fund (HUTF) funding also contribute to funding this effort. The projects of the Program in 2019 are listed below. See the Capital Improvement Funds tab of the 2019 budget for more information and details.

- $11.5 Million for Citywide mobility projects including
    - $1.5 million for the Smart Cities Grant match
    - $3.12 million for resiliency and maintenance of fiber optics network for traffic signals
    - $2.5 million for the sidewalk gap and repair program for city owned facilities and land
    - $1.84 million for acceleration of the design and construction of new bikeways
    - $1.48 million for medians in northeast Denver
    - $600,000 for Vision Zero Implementation
    - $200,000 for Safe Routes to School
    - $250,000 for Denver Moves (downtown)
- $4.5 million to continue the 2A street improvements
- $4.3 million for the Elevate Denver Bond program management services
- $4 million for space planning and relocations for city staffing needs
- $3.49 million for paving crew materials
- $750,000 for the Westside Clinic annual payment
- $500,000 to fund a study for the Colfax and Federal intersection
- $200,000 to match funds from the Lowry Redevelopment Agency for pedestrian safety improvements

The transfer to the CIF – Innovation Projects provides funding for the implementation of projects designed to improve City operations and efficiencies through automation and business process improvements. The Technology Services Department administers the Innovation Projects program with support from the Innovation Fund Committee. The decrease in the transfer in 2019 is a result of prioritizing an investment in the security and reliability of the City's technology infrastructure.

The transfer to the CIF – Radio Replacement and System Upgrade provides funding for the scheduled replacement of radios for safety and non-safety agencies and the replacement of police radar equipment within the General Fund, as well as the upgrade of radio system technology. The Technology Services Department manages the citywide radio repair and replacement program. The decrease reflects one-time items in 2018 for the system upgrade that are not budgeted again in 2019.

The transfer to the CIF – User Component Replacement provides funding for the scheduled replacement of desktop and laptop computers for agencies within the General Fund, as well as the ruggedized laptops used by safety personnel in police and fire vehicles. The Technology Services Department manages the citywide computer replacement program. The increase for 2019 is due to the needs of the City's increased staff.

The transfer to the CIF – Infrastructure Replacement provides funding for the scheduled replacement of servers, routers, and other hardware, software, and tools necessary to maintain the City's network infrastructure for agencies within the General Fund.

The transfer to the CIF – Strategic Resource Alignment provides funding for Technology Services' efforts related to critical infrastructure items needed to stabilize and enhance services provided to citizens and employees, including multi-factor authentication, data center resiliency, and professional services to support intake requests.

The transfer to CIF – Sheriff Reform provides funding for technological improvements for the Denver Sheriff's Department, including the implementation of a jail management system (JMS). The increase in 2019 is to complete the JMS project.

The transfer to CIF – System Upgrades provides funding for technological enhancements and improvements of current citywide applications.

The transfer to Convention Center Projects was eliminated in 2018 because the revenue is going directly to the Capital Improvement Fund and not passing through the General Fund as a transfer.

The transfer to Grant/Other CIF provides funding for capital projects that may have other sources of revenue such as grants, program fees, districts, etc.

The transfer to the Denver Art Museum SRF provides for the general maintenance and upkeep of the museum's galleries and buildings.

The transfer to the Museum of Nature & Science SRF provides partial funding for capital and facility maintenance at the museum's campus.

The transfer to the Botanic Gardens SRF provides operational support for an adequate supply of water and utilities costs needed to maintain Botanic Gardens' facilities.

The transfer to the Zoological Gardens SRF provides operational support for an adequate supply of water and utilities costs needed to maintain Zoological Gardens' facilities. The transfer also funds a small workers' compensation budget maintained for legacy career service employees employed by the Zoological Gardens.

The transfer to the Four Mile Historic Park SRF provides funding to maintain and operate the Four Mile Historic Museum and grounds located at 715 South Forest Street in Denver. Admission fees, special event fees, program fees, facility rentals, and private and governmental grants and donations also contribute to funding this effort.

The transfer to the Municipal Band SRF provides funding support for the Municipal Band, which performs 15 free musical concerts in Denver parks during the summer. Expenditures are for supplies, materials, repairs, utilities and security associated with performances by the band. Donations and contributions also contribute to funding this effort.



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# Special Revenue Funds

# Summary

Special Revenue Funds (SRFs) account for the proceeds of revenue sources that are restricted by law or administrative action to expend for specific purposes. Primary sources of SRF revenue are federal, state, local and private grants; contractual agreements; taxes and fees earmarked for a specific purpose; donations, and transfers from other funds, including the General Fund. Grants are a special type of SRF since they are awarded for a specific purpose, must be expended within a set period of time, and typically entail various reporting requirements to a grantor. Grants are reported separately from other SRFs. Please refer to the Grant Program Overview for more details on grants the City receives.

The City currently has approximately 130 non-grant SRFs, with estimated expenditures totaling nearly $546 million in 2019. New SRFs must be established by ordinance and approved by City Council. They are set up as either appropriated funds or on a cash basis (non-appropriated). An appropriated SRF's annual budget is established for the ensuing budget year by the amount appropriated in the Long Bill or enabling ordinance, and agencies cannot spend more out of the fund than approved by Council unless the fund receives additional spending authority. Examples of appropriated SRFs include federal entitlement programs administered by Denver Human Services, youth programs administered by the Office of Economic Development, and the Denver Arts and Venue operating fund, which receives ticket sales revenue from City-owned performing arts centers. Cash basis SRFs, on the other hand, are not appropriated in the Long Bill. Agencies can spend as much out of cash basis SRFs as the funds receive from their dedicated revenue source(s), provided the expenditures fall within the purpose of the fund as established by ordinance. Examples of cash basis SRFs include funds that receive and spend various fee revenue as well as donations funds for the Denver Animal Shelter, Denver Police Department, and other agencies.

Both appropriated SRFs and those set up on a cash basis are used for program administration, financial management, and transparency purposes. They are broadly classified by purpose into the six categories identified below. A description of each of the City's SRFs can be found in the subsequent pages.

General Government Special Revenue Funds are for general government special purposes or activities not covered by other funds, including programs in City Attorney, City Council, Clerk and Recorder, Community Planning and Development, Human Rights and Community Partnerships, Finance, Mayor's Office, Office of Children's Affairs, Office of Human Resources, Public Works, and Technology Services. The Mayor, his designees, or other authorized officials are the expending authorities.

Public Safety Special Revenue Funds are for public safety purposes or activities in agencies including Police, County Courts, District Attorney, Fire, and the Sheriff. The Mayor or his designees, in particular the Executive Director of Safety and the District Attorney, are the expending authorities.

Human Services Special Revenue Funds are for the administration of all forms of public assistance in the City. It includes both annually appropriated funds for the operations of the Department of Human Services as well as periodic grants that have been awarded for specific projects and programs. The Mayor or his designees, in particular the Executive Director of Human Services, are the expending authorities.

Health Special Revenue Funds are for public health purposes and activities, including environmental quality, mitigation and sustainability activities, primarily in the Denver Department of Public Health and Environment (DDPHE). The Mayor or his designees, in particular the Executive Director of DDPHE, are the expending authorities.

Culture and Recreation Special Revenue Funds are for cultural and recreational purposes or activities in city departments, including Parks and Recreation and the Library. The category also includes the annually appropriated Denver Arts and Venues Special Revenue Fund, which accounts for all operating revenues and expenditures generated by this agency. The Mayor or his designees, in particular the Executive Director of Parks and Recreation and the directors of the Denver Public Library, Denver Arts and Venues and other cultural facilities, are the expending authorities.

Economic Development Special Revenue Funds are for economic opportunity and community development purposes or activities and programs, including the administration of Community Development Block Grants, Housing and Neighborhood



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Development, Affordable Housing programs, and the Workforce Investment Act and Temporary Assistance for Needy Families (TANF). The Mayor or his designees, in particular the Director of the Office of Economic Development, are the expending authorities.

Information on the programs funded or partially funded by these Special Revenue Funds can be found in the Description by Agency narratives in this section and in the agency program section of this document.

# Special Revenue Funds Financial Summary – All Funds

| | 2017 Actuals | 2018 Appropriated | 2019 Recommended |
|---|---|---|---|
| **Financial Resources Annually Appropriated** | | | |
| Property | 72,930,234 | 81,049,231 | 81,548,549 |
| Sales and Use | 0 | 0 | 9,300,000 |
| Interest Income | 89,720 | 0 | 0 |
| Charges for Services | 49,818,598 | 44,212,455 | 48,843,455 |
| Use Charges | 0 | 0 | 0 |
| Internal Service and Indirect Cost | 174,605 | 0 | 0 |
| Miscellaneous Other | 110,905,555 | 115,685,230 | 123,091,531 |
| **Total Annually Appropriated SRF Revenues** | **233,918,711** | **240,946,916** | **262,783,535** |
| **Uses of Resources Annually Appropriated** | | | |
| Human Services | 153,871,246 | 190,040,245 | 192,661,056 |
| Culture And Recreation | 54,436,337 | 50,217,421 | 51,513,827 |
| Economic Development | 2,007,254 | 25,171,370 | 37,500,667 |
| **Subtotal Annually Appropriated SRF Funds** | **210,314,838** | **265,429,036** | **281,675,550** |
| **Other SRF Expenditures** | | | |
| General Government | 114,883,600 | 113,166,430 | 122,209,137 |
| Public Safety | 61,111,339 | 71,767,520 | 67,511,310 |
| Human Services | 22,910,174 | 14,687,570 | 4,034,308 |
| Health | 889,375 | 1,709,598 | 17,735,106 |
| Culture And Recreation | 39,848,739 | 43,546,604 | 41,512,512 |
| Economic Development | 4,272,238 | 10,090,630 | 12,086,698 |
| **Subtotal Other SRF Funds** | **243,915,465** | **254,968,352** | **265,089,071** |
| **Total SRF Expenditures** | **454,230,302** | **520,397,388** | **546,764,621** |
| **Personnel Complement** | | | |
| General Government | 14.00 | 18.60 | 18.25 |
| Economic Development | 9.62 | 9.95 | 23.36 |
| Public Safety | 103.30 | 97.88 | 96.13 |
| Human Services | 1,230.38 | 1,294.38 | 1,242.38 |
| Health | 8.67 | 14.67 | 46.92 |
| Culture And Recreation | 157.98 | 158.98 | 156.73 |
| **Total Personnel Complement** | **1,523.95** | **1,594.46** | **1,583.77** |



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| | | | 2017 FTE | 2018 FTE | 2019 FTE | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| **Community Planning and Development** | | | | | | | | |
| **Office of the Manager** | | | | | | | | |
| 11809 | 0141000 | Landmark Preservation Fund | - | - | - | 4,976 | 50,000 | 50,000 |
| | | **Subtotal** | **-** | **-** | **-** | **4,976** | **50,000** | **50,000** |
| **Finance** | | | | | | | | |
| **Budget and Management** | | | | | | | | |
| 11829 | 2580000 | Grant Development | - | - | - | 94,933 | 85,627 | 85,627 |
| | | **Subtotal** | **-** | **-** | **-** | **94,933** | **85,627** | **85,627** |
| **Capital Planning and Programming** | | | | | | | | |
| 11865 | 2590000 | Special Districts Revolving Loan | - | - | - | - | - | 200,000 |
| 11868 | 2590000 | Tourism Improvement District Marketing and Promotion Fund | - | - | - | - | 5,000,000 | 6,500,000 |
| 11835 | 9910000 | Transfer to Colorado Convention Center Capital Fund | - | - | - | - | - | 3,355,398 |
| | | **Subtotal** | **-** | **-** | **-** | **-** | **5,000,000** | **10,055,398** |
| **Cash, Risk & Capital Funding** | | | | | | | | |
| 11835 | 2550000 | Convention Center Hotel | - | - | - | 13,740,033 | 14,384,816 | 14,384,816 |
| 11860 | 2550000 | Metro Mortgage Assistance Program | - | - | - | 1,606,333 | 2,550,000 | 2,550,000 |
| | | **Subtotal** | **-** | **-** | **-** | **15,346,366** | **16,934,816** | **16,934,816** |
| **Controller's Office** | | | | | | | | |
| 11851 | 2560000 | Denver Preschool Program | - | - | - | - | 22,268,529 | 23,448,761 |
| | | **Subtotal** | **-** | **-** | **-** | **-** | **22,268,529** | **23,448,761** |
| **Office of the Chief Financial Officer** | | | | | | | | |
| 11863 | 2501000 | Social Impact Bond Program | - | - | - | 407,197 | 1,570,000 | 1,570,000 |
| | | **Subtotal** | **-** | **-** | **-** | **407,197** | **1,570,000** | **1,570,000** |
| **Risk Management** | | | | | | | | |
| 11838 | 2557000 | Risk Management SRF | - | - | - | 495,934 | 775,000 | 775,000 |
| | | **Subtotal** | **-** | **-** | **-** | **495,934** | **775,000** | **775,000** |
| **Treasury Division** | | | | | | | | |
| 11851 | 2540000 | Denver Preschool Program | - | - | - | 21,084,590 | - | - |
| | | **Subtotal** | **-** | **-** | **-** | **21,084,590** | **-** | **-** |
| **Workers' Compensation** | | | | | | | | |
| 11864 | 2558100 | Firefighter Heart Benefit | - | - | - | - | 50,000 | 50,000 |
| | | **Subtotal** | **-** | **-** | **-** | **-** | **50,000** | **50,000** |
| **General Administration** | | | | | | | | |
| **City Attorney** | | | | | | | | |
| 11827 | 4511000 | Liability Claims | - | - | - | 11,256,572 | 2,633,087 | 2,000,000 |
| | | **Subtotal** | **-** | **-** | **-** | **11,256,572** | **2,633,087** | **2,000,000** |

| | | | 2017 FTE | 2018 FTE | 2019 FTE | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| **Human Rights and Community Partnerships** | | | | | | | | |
| 11869 | 0150000 | 2020 Census | - | - | 1.00 | - | - | 400,000 |
| 11859 | 0150000 | Energy Efficiency Assistance Fund | 2.00 | 2.60 | 1.25 | 1,871,427 | 2,292,982 | 1,961,749 |
| 15704 | 0150000 | Human Rights/Community Relations | - | - | - | 56,061 | 50,000 | 50,000 |
| 11713 | 0150000 | Strategic Partnership Donation | - | - | - | 6,612 | 10,000 | 10,000 |
| | | **Subtotal** | **2.00** | **2.60** | **2.25** | **1,934,101** | **2,352,982** | **2,421,749** |
| **Mayor's Office** | | | | | | | | |
| 11715 | 0101000 | Mayor's Office Donations | - | - | - | 118,827 | 153,340 | 153,340 |
| | | **Subtotal** | **-** | **-** | **-** | **118,827** | **153,340** | **153,340** |
| **Office of Children's Affairs** | | | | | | | | |
| 11704 | 0103000 | Education / Advocacy Donations | - | - | - | - | 150 | 150 |
| | | **Subtotal** | **-** | **-** | **-** | **-** | **150** | **150** |
| **General Services** | | | | | | | | |
| **Convention & Visitors Bureau** | | | | | | | | |
| 11845 | 3012000 | Convention Marketing/Tourism | - | - | - | 28,839,043 | 27,529,140 | 28,355,014 |
| | | **Subtotal** | **-** | **-** | **-** | **28,839,043** | **27,529,140** | **28,355,014** |
| **Independent Agencies** | | | | | | | | |
| **City Council** | | | | | | | | |
| 11719 | 0201000 | City Council Personal Meals Fund | - | - | - | 1,253 | 2,000 | 1,300 |
| 11720 | 0201000 | City Council Special Programs | - | - | - | 49,682 | 35,000 | 50,000 |
| 11701 | 0201000 | City Council Special Revenue Fund | - | - | - | 125,364 | 150,000 | 125,000 |
| | | **Subtotal** | **-** | **-** | **-** | **176,299** | **187,000** | **176,300** |
| **Division of the Clerk and Recorder** | | | | | | | | |
| 11836 | 0130000 | Electronic Filing Technology | - | - | - | 264,500 | 100,000 | 100,000 |
| | | **Subtotal** | **-** | **-** | **-** | **264,500** | **100,000** | **100,000** |
| **Office of Human Resources** | | | | | | | | |
| 11846 | 0601000 | Alternative Transportation | - | - | - | 2,060,798 | 2,171,800 | 2,665,434 |
| 11806 | 0601000 | Career Service Training | - | - | - | 64,574 | 110,000 | 110,000 |
| 11801 | 0601000 | Education Refund Program | - | - | - | - | 200,000 | 500,000 |
| 59500 | 9910000 | Transfer to General Fund | - | - | - | - | - | 440,000 |
| 59500 | 9910000 | Transfer to General Government | - | - | - | - | - | 500,000 |
| | | **Subtotal** | **-** | **-** | **-** | **2,125,372** | **2,481,800** | **4,215,434** |
| **Public Works** | | | | | | | | |
| **CFO Finance and Administration** | | | | | | | | |
| 11702 | 5012000 | City Neighborhood Partner Project | - | - | - | 2,596 | 6,000 | 6,000 |
| | | **Subtotal** | **-** | **-** | **-** | **2,596** | **6,000** | **6,000** |



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| | | | 2017 FTE | 2018 FTE | 2019 FTE | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| **CFO Fleet Management** | | | | | | | | |
| 11804 | 5053000 | Planned Fleet Fund | - | - | - | 30,174,089 | 28,283,886 | 22,978,900 |
| | | **Subtotal** | **-** | **-** | **-** | **30,174,089** | **28,283,886** | **22,978,900** |
| **National Western Center Office** | | | | | | | | |
| 11870 | 5041000 | National Western Center Campus Management | - | - | - | - | - | 481,803 |
| | | **Subtotal** | **-** | **-** | **-** | **-** | **-** | **481,803** |
| **Right of Way Services** | | | | | | | | |
| 11867 | 5032000 | Sidewalk Repair Revolving Fund | - | 4.00 | 4.00 | - | 400,000 | 3,600,000 |
| | | **Subtotal** | **-** | **4.00** | **4.00** | **-** | **400,000** | **3,600,000** |
| **Utilities/Solid Waste** | | | | | | | | |
| 11862 | 5052000 | Composting Fund | 11.00 | 11.00 | 11.00 | 806,351 | 1,698,575 | 1,745,399 |
| | | **Subtotal** | **11.00** | **11.00** | **11.00** | **806,351** | **1,698,575** | **1,745,399** |
| **Technology Services** | | | | | | | | |
| **Communication Services** | | | | | | | | |
| 11832 | 3072000 | Communications Charges | - | - | - | 28,613 | - | - |
| 11832 | 9910000 | Transfer to TS General Fund | | | | | | 405,443 |
| | | **Subtotal** | **-** | **-** | **-** | **28,613** | **-** | **405,443** |
| **Denver Marketing and Media Services** | | | | | | | | |
| 11706 | 3041000 | Public Access TV Support | 1.00 | 1.00 | 1.00 | 1,721,336 | 556,498 | 2,550,003 |
| 11841 | 3041000 | Technology Services Fund | - | - | - | 1,905 | 50,000 | 50,000 |
| | | **Subtotal** | **1.00** | **1.00** | **1.00** | **1,723,242** | **606,498** | **2,600,003** |
| | | **Total** | **14.00** | **18.60** | **18.25** | **114,883,600** | **113,166,430** | **122,209,137** |

# Community Planning and Development

The Landmark Preservation Fund receives and accounts for fees paid by the taxpayer for review of rehabilitation tax credit projects. Colorado statutes provide for a rehabilitation tax credit to owners of historic landmark property. The City is appointed by the State as a reviewer of applications for the tax credit; the appointment must be renewed annually by ordinance. Funded by fees paid by historic landmark property owners.

# Department of Finance

The Convention Center Hotel separates the revenues generated from the operation of the hotel from those revenues that are not pledged for other purposes. These funds are applied to contract payments to the Denver Convention Center Hotel Authority in return for economic development services to be provided by the Authority to the City. To the extent monies in the fund are not needed for such payments to the Authority, this fund makes payments to Denver Public Schools (DPS) in lieu of property taxes, pursuant to a revenue sharing agreement between DPS and the City. Revenue to this fund consists of use, sales, and lodgers' tax, as well as other revenue derived from the operation of the Convention Center Hotel. This fund is subject to annual appropriation and lapses at year end.

The Denver Metro Mortgage Assistance Plus Program provides up to a four percent down payment assistance (DPA) grant for mortgage loans targeted to low income homebuyers. The program began in April of 2013. The fund is an administrative mechanism for the financial transactions to facilitate this HUD-allowed program. The program requires a revolving fund to cover expenditures (primarily the four percent DPA), which are reimbursed when the loans are pooled and sold as GNMA Certificates. Funded by the proceeds from the sale of loans.

The Denver Preschool Program provides the opportunity for every four-year-old in Denver to attend preschool, with tuition credits based on various factors. Revenue to this fund consists of the proceeds of the dedicated 0.15 percent sales and use tax. This fund is subject to annual appropriation and lapses at year-end. In 2018 this fund was transferred from the Treasury Division to the Controller's Office, and now resides under that division in the current year.

The Firefighter Heart Benefit program was created as a result of Colorado State Senate Bill 14-172, which was backed by Colorado Firefighters and the Colorado Fire Chiefs association. This Bill created a benefit program for firefighters who sustain certain identified heart and circulatory malfunctions within 48 hours of a defined work event. The act provided specified payments to eligible firefighters based on the nature and extent of their illness. Program reimbursements to the City of Denver and other public entities are based on the actual number of eligible firefighters employed by the entity and the actual cost or projected rate needed to cover future payments of benefits. Prior to 2018, the Risk Management team had been accounting for the funds in the Workers' Compensation Internal Service Fund, but a separate fund was created for purposes of transparency and to give the Risk Management team a more effective way to track revenue, expenditures, and earnings. Revenue is reimbursements from the State, and this fund is non-lapsing.

The Grant Development Fund pays for the City's grants management system and annual contract. Revenue is a transfer from the General Fund, and the fund is non-lapsing.

The Risk Management Fund pays deductibles for various insurance programs in the event of a loss. It also pays the replacement cost of City-owned vehicles involved in auto accidents. Funded by insurance reimbursements and subrogation claims.

The Social Impact Bond Program is an initiative aimed at measurably improving the lives of people most in need by driving resources towards better, more effective programs. Social Impact Bonds are a unique type of performance-based contract wherein private and/or philanthropic lenders loan funds to accomplish a specific objective and are repaid based on whether the program achieves its goals. Denver's Social Impact Bond program will use funds from lenders to provide housing and supportive case management services to homeless individuals who frequently use the city's emergency services, including police, jail, the courts, and emergency rooms. An expansion of the program launched in 2018 with the goal of serving at least 75 additional participants for a total of 325 participants. The program is based upon a proven model that combines



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the approaches of Housing First with a modified Assertive Community Treatment (ACT) model of intensive case management. The program is funded by a General Fund transfer, and the fund is non-lapsing.

The Special Districts Revolving Loan Fund will support the continued creation of business improvement districts (BIDs) and general improvement districts (GIDs) in the City and County of Denver. BIDs and GIDs will continue to be utilized by Denver as a formal mechanism to compel community financial support in furtherance of key aspects such as the promotion of businesses in targeted districts through specific marketing and placemaking activities and providing enhanced levels of services including the acquisition, installation, maintenance, and financing of enhancements in the public right of way. These enhancements can include specialized cross walks, improved sidewalks, additional pedestrian lighting, wayfinding signs, planters and bus stops. Established and funded by a one-time transfer from the General Fund in 2018; however, expenses will not occur until 2019.

The Tourism Improvement District (TID), established in November 2017, raises revenue through a one percent (1%) tourism improvement tax to district hotels with 50 or more rooms. Of the revenue generated, a portion is dedicated to fund the Colorado Convention Center expansion's annual Certificate of Participation payment. The remaining revenue, collected in the TID Marketing and Promotion special revenue fund, funds tourism improvements and services, including marketing and promotions services.

## City Attorney

The Liability Claims Fund provides a self-insurance program for settling claims and paying settlements and judgments against the City involving personal injury, property damage, and other damages as provided by law. Claims are paid after they are investigated and approved by the City Attorney's Office. All settlements in excess of $5,000 and all property damage claims in excess of $25,000 require approval by the Mayor and City Council before they are paid. Funded by a General Fund transfer.

## Human Rights and Community Partnerships

The 2020 Census Fund will support outreach and engagement as well a marketing campaign in an effort to conduct a full and accurate count of the population of the City and County of Denver in the 2020 Census. Funded by a General Fund transfer.

The Energy Efficiency Assistance Fund provides funds for low-income energy and low-income energy efficiency programs for individuals and nonprofit agencies. Funded by a dedicated portion of the Xcel Energy Franchise fee.

The Human Rights and Community Relations Special Revenue Fund purchases equipment, furniture, supplies, and services associated with programs and events provided by the various commissions within the agency. Funded by private donations.

The Office of Strategic Partnerships Donations Fund is used to support workshops, events, and programming in accordance with donor direction and outside the regular core funding support in place for the Office. Funded by private donations from individuals, foundations, and corporations made to the Office of Strategic Partnerships.

## Mayor's Office

The Mayor's Office Donations fund was established to receive private grants or donations in support of Mayor's Office priorities and initiatives. Funded by private donations.

## Office of Children's Affairs

The Education and Advocacy Donations Fund provides funding for a variety of educational and children's programs. Funded by private donations.

## General Services/Visit Denver

The Convention Marketing and Tourism Promotion Fund accounts for Visit Denver's share of the lodgers' tax which consists of 25.6 percent of proceeds collected from the levy of the 10.75 percent lodgers' tax. The Executive Director of General Services makes payments according to the City's agreement with Visit Denver. Funds are used to promote cultural tourism in local, regional, national, and international markets and develop corporate sponsorships of City facilities and events.

## City Council

The City Council Personal Meals Fund pays for occasional meals for City Council members and staff when there are late-night Council meetings. City Council members and staff donate into the fund from their campaign or personal accounts. A donation to the fund must be made in order to participate in the dinner program.

The City Council Special Programs Fund allows Council members to accept donations from private entities for various programs, events, or activities occurring in their Council districts or across the city. For example, these activities may include youth leadership development, senior citizen appreciation events, maintaining a recycling center, or retaining a vendor to conduct an economic study, among many others. Funded by non-city, private individuals or organizations, such as non-profit foundations, corporations, and individual citizens.

The City Council District Special Revenue Fund is used for activities that benefit a Council member's district or the City as a whole. Authorized expenditures are solely for capital improvements or capital equipment; for travel by the Council member or staff to attend conferences, training, meetings, or events (provided such travel is in compliance with City fiscal rules and is related to the official or ceremonial duties of the traveler); for communication from the Council or Council member to the public; or to pay the salary of temporary staff in the event of long-term leave or disability of permanent staff. Funded by unspent appropriation in the City Council General Fund budget at year-end.

## Office of Clerk and Recorder

The Electronic Filing Technology Fund collects revenue pursuant to State House Bill No. 02-1119, which required that beginning September 1, 2002, the County Clerk and Recorder collect a $1 surcharge for each document received for recording. The funds are used to defray the costs of implementing and providing electronic filing and recording capabilities. In 2017, the law was amended extending the collection of the fee through 2026.

## Office of Human Resources

The Alternative Transportation Fund encourages city employees to use alternative methods of transportation and reduce automobile usage. Revenue to this fund consists of transfers from the General Fund, the Human Services Fund, the Wastewater Management Enterprise Fund, and the Environmental Services Enterprise Fund, as well as contributions from participating employees via payroll deductions and internal billings for Denver International Airport. Expenditures from this fund are subject to annual appropriation.



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The Career Service Training Fund provides funds to support citywide employee development and training programs; new hire orientation; and learning and development tools for the purposes of increased job performance, strengthened skills, leadership capability, and readiness for promotion. Funded by a transfer from the General Fund and fees paid by participating agencies.

The Education Refund Program Fund encourages full-time city employees to continue their education and enhance their careers within the City. Employee eligibility is based on criteria outlined in the Denver Revised Municipal Code. Employees can receive up to $1,500 every calendar year for coursework deemed relevant by the Education Refund Committee.

## Mayor's Office of the National Western Center

The National Western Center represents a transformation of the National Western Complex into a year-round destination and agri-business hub. The National Western Center Campus Management Special Revenue Fund is used to capture revenue from commercial tenants who have entered into a short-term leaseback agreement with the City and County of Denver, for properties acquired for the development of the National Western Center. Revenues will be used to support stabilization and activation of remaining structures.

## Public Works

The City Neighborhood Partners Project Fund provides for imaginative and innovative graffiti curtailment and litter control through education initiatives. Funded by private grants and donations.

The Planned Fleet Fund provides funding for fleet replacement on a periodic cycle. Funded by a General Fund transfer, interest income, and other sources.

The Sidewalk Repair Revolving Fund is funded by a General Fund transfer to complement the City's new program for sidewalk inspections and repairs on a region by region basis over the next 10 years. The fund will be used to advance the cost of sidewalk repairs to offer an extended repayment option for qualifying homeowners. The fund will also cover the cost of affordability discounts for qualifying homeowners. Repayments to the fund will be used to advance the cost of additional sidewalk repairs.

The Composting Fund provides for the operations and expansion of the City's voluntary, fee-based composting program. Funded by a loan from the Denver Department of Public Health and Environment's Environmental Services Enterprise Fund and customer subscription fees.

## Technology Services

The Communications Charges Special Revenue Fund provided for charge back of the cost of additions, moves, and changes to agency voice and data wiring. Funded by billing the costs back to user agencies. This fund will be closed in 2019.

The Public Access TV Support Special Revenue Fund provides funds to support Public, Education and Government (PEG) access cable television production and programming. Comcast and Century Link provide quarterly funding to the City via the PEG Fee which amounts to $1.05 per cable subscriber.

Technology Services Fund is the Denver Media Services Donation Fund which receives funds from City partners in support of developing video products for client use and to air on Channel 8, Channel 58, and online.

| | | | 2017 FTE | 2018 FTE | 2019 FTE | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| **Independent Agencies** | | | | | | | | |
| **Denver County Court** | | | | | | | | |
| 12807 | 0501000 | Outstanding Judgement/Warrants | 4.00 | 4.00 | 2.00 | 377,901 | 354,629 | 217,427 |
| 12808 | 0501000 | Public Service Programs | 5.00 | 4.00 | 4.00 | 238,029 | 242,921 | 250,208 |
| | | **Subtotal** | **9.00** | **8.00** | **6.00** | **615,930** | **597,550** | **467,635** |
| **Denver District Attorney** | | | | | | | | |
| 12701 | 0401000 | District Attorney Donations | - | - | - | 15,779 | 7,600 | 59,860 |
| 12010 | 0401000 | Property Confiscation | - | - | - | 917,710 | 600,000 | 600,000 |
| 12811 | 0401000 | Victim Assistance-D.A. | 1.75 | 2.25 | 2.25 | 79,451 | 282,422 | 136,435 |
| 12707 | 0401000 | Victim Services Donations | 2.42 | 4.00 | 4.00 | 216,580 | 128,019 | 189,295 |
| | | **Subtotal** | **4.17** | **6.25** | **6.25** | **1,229,520** | **1,018,041** | **985,590** |
| **Public Safety** | | | | | | | | |
| **Fire Department Administration** | | | | | | | | |
| 12706 | 3521000 | Fire Prevention/Investigation Donations | - | - | - | 34,688 | 18,915 | 18,915 |
| 12824 | 3521000 | Police/Fire Pension | - | - | - | 22,665,526 | 24,028,347 | 25,297,559 |
| 12819 | 3521000 | Rocky Mountain Fire Academy | - | - | - | 83,815 | 75,000 | 75,000 |
| | | **Subtotal** | **-** | **-** | **-** | **22,784,029** | **24,122,262** | **25,391,474** |
| **Fire Department Operations** | | | | | | | | |
| 12804 | 3522000 | Fire Regional Service | - | - | - | 72,610 | 3,770 | - |
| 12825 | 3522000 | Wildland Fire Reimb Fee Program | 2.00 | 2.00 | 2.00 | 4,469,212 | 2,692,046 | 2,704,673 |
| | | **Subtotal** | **2.00** | **2.00** | **2.00** | **4,541,822** | **2,695,816** | **2,704,673** |
| **Police Department Administration** | | | | | | | | |
| 12824 | 3511000 | Police/Fire Pension | - | 1.00 | 1.00 | 17,553,877 | 19,577,499 | 20,971,600 |
| | | **Subtotal** | **-** | **1.00** | **1.00** | **17,553,877** | **19,577,499** | **20,971,600** |
| **Police Operations** | | | | | | | | |
| 12702 | 3513000 | Police Donations | - | - | - | 3,521 | 4,583 | 4,583 |
| 12703 | 3513000 | Police Equestrian Patrol | - | - | - | - | 2,488 | 2,488 |
| 12704 | 3513000 | Police K-9 Unit | - | - | - | 1,589 | 2,043 | 2,043 |
| | | **Subtotal** | **-** | **-** | **-** | **5,109** | **9,114** | **9,114** |
| **Safety Management** | | | | | | | | |
| 56540 | 3501000 | 911 Emergency Communications Trust Fund | 68.33 | 62.33 | 66.33 | 9,435,978 | 18,971,530 | 12,039,533 |
| 12804 | 3501000 | Fire Regional Service | - | - | - | 13,672 | 50,302 | 50,302 |
| 12805 | 3501000 | Police Regional Service | - | - | - | 43,076 | 50,000 | 50,000 |
| | | **Subtotal** | **68.33** | **62.33** | **66.33** | **9,492,727** | **19,071,832** | **12,139,835** |
| **Safety Programs** | | | | | | | | |
| 12711 | 3504000 | Safety Private Donations Fund | - | - | - | 2,777 | 3,000 | 3,000 |



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| | | | 2017 FTE | 2018 FTE | 2019 FTE | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| | | **Subtotal** | **-** | **-** | **-** | **2,777** | **3,000** | **3,000** |
| **Sheriff Administration** | | | | | | | | |
| 12822 | 3533000 | Inmate Processing Fees | - | - | - | 568,194 | 627,968 | 627,968 |
| 12816 | 3533000 | Sheriff Inmate Welfare and Recreation Fund | 1.80 | 1.80 | 1.80 | 1,766,938 | 1,718,447 | 1,772,139 |
| 12009 | 3533000 | Sheriff Regional Service | 18.00 | 18.00 | 18.00 | 2,550,417 | 2,325,991 | 2,438,282 |
| | | **Subtotal** | **19.80** | **19.80** | **19.80** | **4,885,549** | **4,672,406** | **4,838,389** |
| | | **Total** | **103.30** | **99.38** | **101.38** | **61,111,339** | **71,767,520** | **67,511,310** |

# County Court

The Outstanding Judgments and Warrants Program funds positions to upgrade and maintain County Court's computer system. Revenue comes from a $30 administrative fee charged for each outstanding warrant on a traffic violation. Fees are collected when drivers renew their driver's licenses and are evenly divided between the State Motor Vehicle Division and County Court.

The Public Service Program provides for the placement of approximately 2,300 alcohol-related defendants in public and not-for-profit organizations to perform free public service. The remaining portion is used to cover the program's personnel costs. Funded by a $75 fee paid by each person sentenced to the program.

# District Attorney

The District Attorney Donations Fund is used for the implementation of special projects to further the goals of the agency. Funded by contributions, donations, project incomes, and other private sources.

The Property Confiscation Fund supports activities of the Police Department and the District Attorney. By municipal ordinance, the funds can be used for training, equipment, and victim reimbursement. Funded by the sale of civil property that is seized by court order, the proceeds are deposited in the fund by the Police Property Bureau.

The Victim Assistance DA/State Surcharge is part of the Municipal Victim Assistance and Law Enforcement (VALE) program and provides counseling to victims of crime. This program is funded by a surcharge on state criminal convictions, which is determined by individual judges based upon the category of fine or type of crime. The surcharge also provides funding to the Victim Compensation Fund to reimburse victims for financial losses.

The DA Victim Services Donations program pays for supplies and computer support used to provide services to victims of crime and service providers who serve crime victims. Funded by private donations.

# Fire Administration

The Fire Prevention/Investigation Donations Fund covers the costs for fire prevention and investigation programs, including life safety seminars provided to Denver Public Schools, local businesses, and city residences. Funds are used for brochures, supplies, and fire education materials. Funded by contributions, donations, and registration fees from seminars and other private sources.

The Police/Fire Pension Fund provides funds for the Police and Fire pensions, both old- and new-hires, and is funded by revenue generated by the Police and Fire Pension dedicated mill levy. The funds are used to pay out all annual payments for both police and fire pension payments respectively, including the eight percent employer contribution for current police officers and firefighters. This change eliminated the General Fund contribution for the City's new-hire Police and Fire pension. For more information, please see the complete details under the Appendices Tab, Police/Fire Pension Plan of this document. This fund is appropriated annually and lapses at year-end. This is for the Fire portion of the pension.

The Rocky Mountain Fire Academy Fund pays for the operation and maintenance of the Fire Academy. The Academy was jointly operated and maintained by both the City and County of Denver and the City of Aurora until the end of 2015. As of January 1, 2016, the City and County of Denver is the sole proprietor of this facility. Funds received through transfers from the General Fund will be used to complete annual payment obligations for the fire burn building.



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## Fire Operations

The Fire Regional Services Program provides funds for the training of firefighters and for construction, remodeling, repair, maintenance, and/or financing of the Denver Fire training facility and is funded by payment from other fire jurisdictions that train their firefighters at this facility.

The Wildland Firefighting Reimbursement and Other Fee-Based Programs Fund pays for operational costs associated with maintaining fire service assistance programs. The programs are coordinated through operational agreements with state and federal government agencies, including the Colorado State Forest Service and Colorado Task Force I, and is funded by fees, donations, and other financial transactions.

## Police Administration

The Police/Fire Pension Fund provides funds for the Police and Fire pensions, both old and new-hires, and is funded by revenue generated by the Police and Fire Pension dedicated mill levy. The funds are used to pay out all annual payments for both police and fire pension payments respectively, including the eight percent employer contribution for current police officers and firefighters. This change eliminated the General Fund contribution for the City's new-hire Police and Fire pension. For more information, please see the complete details under the Appendices Tab, Police/Fire Pension Plan of this document. This fund is appropriated annually and lapses at year-end. This is the Police portion of the pension.

## Police Operations

The Police Donations Fund provides funding for investigative and enforcement operations. Donations often support a particular function or program such as canine training, narcotics enforcement, or other special interests. Funded by private donations.

The Police Equestrian Patrol Fund purchases horses and program equipment, provides care and veterinary services for the horses, and provides special training for the mounted patrol. Funded by donations, contributions, and other private sources.

The Police K-9 Unit Program purchases dogs and program equipment, provides care and veterinary services for the Dogs, and provides special training for the canine patrol. Funded by donations, contributions, and other private sources.

## Safety Management

The 911 Emergency Communications Trust Fund provides funding for operating the 911 Communications Center and is funded by a surcharge on all telephone bills of citizens. This fund is set up on a cash basis and does not lapse.

The Fire Regional Services Program provides funds for the training of firefighters and for construction, remodeling, repair, maintenance, and/or financing of the joint Denver/Aurora training facility. Funded by payments from other fire jurisdictions that train their firefighters at this facility. This includes the Rocky Mountain Fire Academy program.

The Police Regional Services Program provides funds for training police officers and for the purchase and financing of equipment for the training facility and the forensic laboratory. Funded by reimbursement from other jurisdictions for services such as training, crime laboratory testing, video training, film production, and vehicle identification number inspections.

## Safety Programs

The Safety Private Donations Fund is used for programs that support citywide goals around safety and is funded by private donations from the community.

## Sheriff Administration

The Inmate Processing Fee Fund accounts for receipts and disbursements of the processing fee that is charged to convicted inmates. By state statute, 60 percent of the total revenue may be transferred to the General Fund to offset costs; 20 percent is used for training of law enforcement personnel; and the remaining 20 percent is used for a community-based treatment program for the inmates. Funded by the Inmate Processing fee, which is set by state statute at $30 per arrest incident.

The Inmate Welfare and Recreation Fund receives revenue from the inmate commissary system which allows inmates to buy items for personal hygiene, health and recreation, and food and drink. Proceeds from the fund support items such as recreational equipment, legal research resources, educational supplies, and other items related to inmate welfare and recreation.

The Sheriff Regional Services Fund provides funds for services directly related to the care and custody of inmates, including inmate programs. Funded by federal, state and local agencies for the room and board of inmates from various other jurisdictions held in the Denver County Jail.



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| | | | 2017 FTE | 2018 FTE | 2019 FTE | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| **Appropriated Special Revenue Funds** | | | | | | | | |
| **Child Welfare Services** | | | | | | | | |
| 13005 | 5532000 | Family Crisis Center | - | - | - | 836,183 | 1,202,156 | 1,202,156 |
| 13005 | 5533000 | Child Welfare Services | 371.00 | 374.00 | 350.00 | 36,892,009 | 42,834,611 | 41,885,176 |
| | | **Subtotal** | **371.00** | **374.00** | **350.00** | **37,728,192** | **44,036,767** | **43,087,332** |
| **Service Delivery and Administration** | | | | | | | | |
| 13008 | 5511000 | Human Services Administration | 35.00 | 38.00 | 34.00 | 17,711,814 | 21,701,815 | 27,787,047 |
| 13008 | 5513000 | Business Management | 17.00 | 18.00 | - | 5,794,530 | 4,826,642 | - |
| 13008 | 5515000 | Information System and Technology | - | 9.00 | 9.00 | 1,009,941 | 2,054,473 | 2,013,100 |
| 13008 | 5516000 | Financial Services | 45.28 | 47.28 | 58.28 | 3,457,793 | 4,355,188 | 6,817,696 |
| 13008 | 5517000 | Performance Improvement and Accountability | 113.11 | 126.11 | 127.11 | 8,059,348 | 10,281,376 | 11,049,336 |
| 13008 | 5521000 | Family and Adult Assistance Services | 390.91 | 410.99 | 412.99 | 33,235,091 | 39,732,246 | 38,561,656 |
| 13008 | 5522000 | Child Support Enforcement | 128.00 | 130.00 | 129.00 | 8,437,239 | 9,818,866 | 10,077,297 |
| 13008 | 5523000 | Adult Protection Services | 23.00 | 23.00 | 23.00 | 1,903,754 | 2,213,269 | 2,192,989 |
| 13008 | 5526000 | Community Outreach and Resource Engagement | 59.00 | 61.00 | 72.00 | 4,361,710 | 5,031,587 | 6,819,576 |
| | | **Subtotal** | **811.30** | **863.38** | **865.38** | **83,971,222** | **100,015,462** | **105,318,697** |
| **Transfers from Service Delivery and Administration** | | | | | | | | |
| 13008 | 9910000 | Transfer to Affordable Housing SRF - 13008-9911810 | - | - | - | 2,500,000 | 2,500,000 | 1,500,000 |
| 13008 | 9910000 | Transfer to Alternative Transportation SRF - 13008-9911410 | - | - | - | 88,500 | 180,900 | 144,900 |
| 13008 | 9910000 | Transfer to Capital Improvement Projects Fund - 13008-9931100 | - | - | - | 1,400,000 | - | - |
| 13008 | 9910000 | Transfer to Crime Prevention and Control Fund - 13008-9913210 | - | - | - | 250,000 | 411,700 | 170,500 |
| | | **Subtotal** | **-** | **-** | **-** | **4,238,500** | **3,092,600** | **1,815,400** |
| **Child Care** | | | | | | | | |
| 13017 | 5524000 | Child Care | 15.00 | 15.00 | 14.00 | 2,618,783 | 2,566,086 | 4,461,546 |
| | | **Subtotal** | **15.00** | **15.00** | **14.00** | **2,618,783** | **2,566,086** | **4,461,546** |
| **Human Services State and Local Programs** | | | | | | | | |
| 13302 | 5543000 | Aid to the Blind | - | - | - | - | 1,000 | 1,000 |
| 13303 | 5541000 | Aid to Needy Disabled | - | - | - | 566,147 | 1,000,000 | 1,000,000 |
| 13305 | 5551000 | General Assistance | 2.00 | 2.00 | 2.00 | 1,649,390 | 1,796,230 | 1,993,051 |
| 13306 | 5552000 | Office of Community Impact | 5.00 | 5.00 | 6.00 | 6,242,204 | 7,281,446 | 7,383,376 |
| 13812 | 5557000 | Homeless Services | - | - | - | 5,487,485 | 8,600,000 | 3,950,000 |
| 13813 | 5581000 | Senior/Disabled Rebate Program | - | 4.00 | 4.00 | 1,198,725 | 3,100,000 | 5,600,000 |
| 13813 | 5582000 | Wastewater Affordability Program | - | - | - | 119,156 | 500,000 | 500,000 |
| 13813 | 5583000 | Financial Assistance | - | - | - | - | 500,000 | - |
| | | **Subtotal** | **7.00** | **11.00** | **12.00** | **15,263,106** | **22,778,676** | **20,427,427** |
| | | **Total Apppropriated SRFs** | **1,204.30** | **1,263.38** | **1,241.38** | **143,819,803** | **172,489,591** | **175,110,402** |

| | | | 2017 FTE | 2018 FTE | 2019 FTE | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| **Non-appropriated Special Revenue Funds** | | | | | | | | |
| 13811 | 5511000 | Assistance Incentive Program | - | - | - | 203,428 | 250,000 | 250,000 |
| 13310 | 5511000 | Child Welfare Services | - | - | - | 4,113,479 | 3,000,000 | 2,778,340 |
| 13304 | 5553000 | Developmental Disabilities | - | - | - | 10,051,443 | 17,550,654 | 17,550,654 |
| 13706 | 5511000 | DHS Volunteer Services Donation Fund | - | - | - | 28,534 | 33,000 | 33,000 |
| 13703 | 5511000 | Drug Strategy Donations | - | - | - | - | 7,500 | 7,500 |
| 13808 | 5511000 | Energy Assistance | - | - | - | 70,400 | 230,000 | 125,000 |
| 13704 | 5511000 | Homeless Services Donations | 1.00 | 2.00 | 1.00 | 10,344,267 | 295,547 | 210,468 |
| 13502 | 5511000 | Integrated Care Management Incentive | - | - | - | 243,850 | 230,000 | 230,000 |
| 13301 | 5511000 | Parental Fees Incentive | - | - | - | 62,118 | 105,000 | 400,000 |
| | | **Subtotal** | **1.00** | **2.00** | **1.00** | **25,117,520** | **21,701,701** | **21,584,962** |
| **Office of Behavioral Health Strategies** | | | | | | | | |
| 13821 | 5554000 | Crime Prevention and Control Fund | 25.08 | 29.00 | - | 7,844,098 | 10,536,523 | - |
| | | **Subtotal** | **25.08** | **29.00** | **-** | **7,844,098** | **10,536,523** | **-** |
| | | **Total Non-Appropriated SRFs** | **26.08** | **31.00** | **1.00** | **32,961,617** | **32,238,224** | **21,584,962** |
| | | **SRF Grand Total** | **1,230.38** | **1,294.38** | **1,242.38** | **176,781,421** | **204,727,815** | **196,695,364** |

Note: Fund 13821 moved to the Denver Department of Public and Environmental Health in 2019. For 2019 estimated expenditures, please reference the Health series of special revenue funds.



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# Appropriated in the Long Bill

The Family Crisis Center provided short-term therapeutic shelter and residential care for children removed from their homes due to reported severe physical or sexual abuse or due to being behaviorally beyond the control of their caretakers. It was licensed to serve up to 64 youth. Funded by a combination of state/federal allocations, county match, and other local revenue. The Family Crisis Center closed in 2016, but expenditures posted in 2017 and are anticipated in 2018 and 2019 due to the COP payment for the campus, which is shared with other divisions in DHS. (See DHS program section for further information.)

Child Welfare Services provides services to children and youth in need of protection or with disabilities; provides programs for adolescents in need of protection or who are in severe conflict with the community or their parents; provides protection and/or out-of-home (OOH) placement of young children who have been abused, neglected, and/or abandoned; and develops permanency planning options for children who cannot be returned to their homes. Funded by a combination of state/federal allocations, county match, and other local revenue.

Service Delivery and Administration is the primary operational fund of Denver Human Services. Funded by a combination of state/federal allocations, county match, and other local revenue.

Transfer – Affordable Housing SRF provides funding to the Office of Economic Development's Housing Investment Fund. Funded by the appropriated Service Delivery and Administration SRF. Starting in 2017, this transfer will go to the Affordable Housing Property Tax and Other Local Revenue Special Revenue Fund to supplement the City's dedicated affordable housing revenue.

Transfer - Alternative Transportation SRF provides the Human Services Department's share of funding for the Alternative Transportation Program, which provides funding support to encourage City employees to use alternative methods of transportation and reduce automobile usage. Funded by the Service Delivery and Administration SRF.

Transfer - Crime Prevention and Control Commission (CPCC) is a transfer from the appropriated Service Delivery and Administration SRF to the Crime Prevention and Control Commission to fund the Office of Drug Strategy within the Office of Behavioral Health Strategies (OBHS). In 2019, this transfer to the CPCC, which moved under the Denver Department of Public Health and Environment in 2018, supports contract management services in OBHS.

The Child Care Program pays vendors and providers for the day care of children whose eligible parent(s) meet one of the following criteria: they are eligible for benefits under the Temporary Assistance to Needy Families (TANF) program and are enrolled in an approved education or training program; they are employed and meet County-set income guidelines; they need assistance in caring for their special needs handicapped children; or they are in a transitional period after having become ineligible for TANF assistance payments. Funded by a combination of state/federal allocations, county match, and other local revenue.

The Aid to the Blind Program provides financial and medical benefits to eligible blind resident applicants, as well as occasionally providing medical treatment. The State of Colorado funds 80 percent of actual grant payments, which are paid directly to clients. Funded by local revenue.

The Aid to the Needy Disabled Program provides assistance to people who are unemployed due to mental or physical disability and who do not have sufficient income or resources to meet their basic living requirements. In some circumstances, these funds supplement federal benefits; in others, the funds provide interim assistance while federal benefit applications are being reviewed to determine eligibility. The State of Colorado funds 80 percent of actual grant payments, which are paid directly to clients. Funded by local revenue.

The Board for Developmental Disabilities provides funding, including matching funds for state-funded programs, for children and adults served by the Community Centered Board for Developmental Disabilities. These programs include temporary emergency housing, case management services, day program services, residential services, transportation services, and administrative support. Funded by a dedicated mill levy. Increases reflect the increase in property tax collections.

The General Assistance Program assists clients needing food or shelter. Funds can be used for one to three months by individuals who have a temporary need of shelter or food assistance. Needy Denver residents may be assisted with funeral and burial expenses based on available income and resources of the applicants and the deceased. Funded by local revenue.

Office of Community Impact addresses issues affecting Denver's homeless. Activities include education to and about these special populations and implementation of prevention and support services for homelessness, drug abuse, and veterans. Funded by a combination of state/federal allocations, county match, and other local revenue.

Homeless Services funds services and initiatives related to homelessness. It is funded by General Fund transfers and the countywide indirect cost reimbursement from the State.

The Senior/Disabled Rebate Program assists senior citizens and people with disabilities who are living on fixed incomes to lower their property tax or rental payments. The program utilizes a progressive payment system that increases payments to eligible residents in the lowest income categories. The program's income limits are indexed to the Social Security Cost of Living Adjustment index. Beginning in 2017, the Department of Human Services took over all aspects of this program including conducting the eligibility determination function and issuing actual payments. Funding for DHS to administer the program and make payments to eligible applicants comes from a transfer from the General Fund. Beginning in 2019 program eligibility will be expanded to cover senior and disabled persons earning up to 35% of area median income and families with children earning up to 40% area median income.

The Wastewater Affordability Program provides a benefit to low-income residents' subject to wastewater charges. This program began in 2017 after storm and sanitary fees were increased.

The Financial Assistance Program offers more flexible assistance to those in need, helping to provide funds for emergency needs related to mobility, housing, and other essential household expenses. This program was designed in 2018 to address the needs of families facing the burden of Denver's increasing costs of living and for those who may not qualify for assistance through other DHS programs. This program was a pilot that ended in 2018.

## Other Special Revenue Funds

The Assistance Incentive Program was established for incentives received from the State of Colorado for assistance programs. In accordance with statute, both for past and future contributions, the funding can be used to support clients for activities associated with Medicaid and other assistance programs. Funded by performance incentives earned from the State of Colorado for meeting medical assistance program performance objectives.

Child Welfare Services offers programming for adolescents in need of protection or who are in severe conflict with the community or their parents, and it provides protection and/or out-of-home (OOH) placement of young children who have been abused, neglected, and/or abandoned. It also develops permanency planning options for children who cannot be returned to their homes. Funded by Managed Care Savings program from prior state fiscal years where there were surpluses in the Child Welfare allocations.

DHS Volunteer Services Donations (GIVE Denver Center) serves as a drop-off and distribution center for donations, which are given to at-risk individuals helped by Denver Human Services (DHS). Donations are given to vulnerable children, adults and families including the homeless, foster children, veterans, at-risk and disabled seniors, and those living on the brink of poverty.

The Drug Strategy Donations Fund receives contributions, donations, project incomes, and other sources of private receipts for drug strategy programs and efforts.

Energy Assistance provides low-income energy assistance in accordance with the Low-Income Energy Assistance and Energy Conservation Contribution agreement between the City and County of Denver and the Public Service Company of Colorado to be used for low-income energy efficiency programs and for individuals and non-profit agencies. Public Service Company of Colorado matches the City's contribution.



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The Homeless Services Donations Fund was established for contributions, donations, and private/public receipts made for the provision of services for the homeless in Denver. Funded by private donations.

Integrated Care Management Incentives provides funds for family re-stabilization services such as 24-hour respite care, in-home services such as kinship care, and counseling and other services that assist families to reintegrate following separation or out-of-home placement. Funded by a state grant from the Colorado Department of Human Services.

Parental Fees Incentives were made for collections of parental fees, collected through Court order, from non-custodial parents to offset the cost of care of out-of-home placement that would otherwise be paid in part by the City and County of Denver.

The Crime Prevention and Control Commission Fund focuses on reducing crime, reducing recidivism, facilitating coordination among justice system agencies and supporting the development of a data-driven criminal justice system. The Commission facilitates discussions and decisions regarding effective criminal justice policy development, jail population management, and evaluation of sanctions and programs to hold offenders accountable. To minimize jail bed days, the Commission encourages alternatives to sentencing, where appropriate. This program is supported by General Fund transfers as well as grants, donations, project incomes, interest earned, and private receipts. This function was transferred from Denver Human Services to the Denver Department of Public Health and Environment in 2018.

# Public Health and Environment

| | | | 2017 FTE | 2018 FTE | 2019 FTE | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| **Environmental Health** | | | | | | | | |
| **Community Health** | | | | | | | | |
| 14702 | 6501000 | Animal Care and Control Donations | 1.67 | - | - | 291,769 | - | - |
| 14821 | 6501000 | Crime Prevention and Control | - | - | 33.00 | - | - | 6,931,915 |
| 14806 | 6501000 | Public Health and Wellness | - | 4.00 | 2.25 | - | 600,000 | 3,116,461 |
| 14808 | 6501000 | Solutions Center | - | - | - | - | - | 6,500,000 |
| 14804 | 6501000 | Tobacco Sting | - | 2.00 | 2.00 | 23,433 | 66,528 | 72,590 |
| | | **Subtotal** | **1.67** | **6.00** | **37.25** | **315,201** | **666,528** | **16,620,966** |
| **Denver Animal Protection** | | | | | | | | |
| 14702 | 6503000 | Animal Care and Control Donations | - | 1.67 | 2.67 | - | 378,600 | 382,959 |
| | | **Subtotal** | **-** | **1.67** | **2.67** | **-** | **378,600** | **382,959** |
| **Public Health Inspection** | | | | | | | | |
| 14903 | 6502000 | Child Care Facility Inspection | 7.00 | 7.00 | 7.00 | 566,674 | 664,470 | 731,181 |
| 14801 | 6502000 | Environmental Health and Safety | - | - | - | 7,500 | - | - |
| | | **Subtotal** | **7.00** | **7.00** | **7.00** | **574,174** | **664,470** | **731,181** |
| | | **Total** | **8.67** | **14.67** | **46.92** | **889,375** | **1,709,598** | **17,735,106** |

Note: Fund 14821 moved to the Denver Department of Public and Environmental Health in 2019. For 2017 actuals and 2018 estimated expenditures, please reference the Denver Human Services fund series of special revenue funds.

The Animal Care and Control Donations Fund accepts private donations for animal care and control purposes. This fund was transferred from Community Health to Denver Animal Protection for 2018.

The Crime Prevention and Control Commission (CPCC) funds are used to implement an evidence-based, accountable, and efficient public safety strategy to reduce crime and delinquency and to increase neighborhood safety. The funding for the CPCC is an annual General Fund transfer made on a yearly basis following the governing ordinance. This fund was transferred from Denver Human Services to the Denver Department of Public Health and Environment in 2018.

The Public Health and Wellness Fund accepts state funds for use on public health programs and General Fund support to address special public health needs. The fund will receive $2,116,461 in transfers from the General Fund in 2019 to fund the community response to opioid addiction in Denver.

The Solutions Center provides acute care and temporary living facilities to individuals in crisis in the city of Denver, with the intent to stabilize and reconnect them to the greater Denver society. The Mayor or his designees, in particular, the Executive Director of DDPHE, are the expending authorities.

The Tobacco Sting Fund accepts dollars from the Food and Drug Administration through the Colorado Department of Public Health and Environment to conduct routine, compliance follow-up and advertising and labeling inspections of tobacco retailers in the City and County of Denver. The purpose is to enforce federal tobacco laws related to the unlawful sale of tobacco to minors and improper advertising and labeling of tobacco products.



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The Child Care Licensing and Inspections Fund provides financial resources for the Child Care Facility Inspection Program, which conducts original licensure, renewals, and investigations for family child care homes, school age programs, child care centers, day treatments, and children's resident camps located in the City and County of Denver. Funded by an annual contract with the Colorado Department of Human Services.

The Denver Department of Public Health and Environment's Public Health Inspection Division is using the Environmental Health & Safety SRF for additional Lead Testing opportunities for disadvantaged families and to update and maintain a blood lead surveillance database that can be used to better target Denver's lead program activities. Funded by the U.S. Council of Mayors.

| | | | 2017 FTE | 2018 FTE | 2019 FTE | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| **General Services** | | | | | | | | |
| **Denver Arts and Venues Special Revenue Funds** | | | | | | | | |
| 15607 | 3050000 | Convention Center Special Revenue Fund | - | - | - | 28,443,393 | 30,615,474 | 29,479,788 |
| 15815 | 3050000 | Denver Arts and Venues | 104.07 | 106.07 | 107.57 | 40,283,869 | 41,110,796 | 43,028,827 |
| 15714 | 3050000 | Preserve the Rock | - | - | - | 13,302 | 110,000 | 100,000 |
| 15815 | 9910000 | Transfer to Grant/Other | - | - | - | 14,152,469 | 9,106,625 | 8,485,000 |
| | | **Subtotal** | **104.07** | **106.07** | **107.57** | **82,893,032** | **80,942,895** | **81,093,615** |
| **Parks and Recreation and Cultural Facilities** | | | | | | | | |
| **Botanic Gardens** | | | | | | | | |
| 15803 | 7027000 | Denver Botanical Gardens | - | - | - | 869,014 | 1,322,801 | 1,122,625 |
| | | **Subtotal** | **-** | **-** | **-** | **869,014** | **1,322,801** | **1,122,625** |
| **Denver Art Museum** | | | | | | | | |
| 15802 | 1200000 | Denver Art Museum | - | - | - | 1,272,000 | 1,645,035 | 1,484,072 |
| | | **Subtotal** | **-** | **-** | **-** | **1,272,000** | **1,645,035** | **1,484,072** |
| **Denver Public Library** | | | | | | | | |
| 15807 | 8110000 | Library - Special Trust Fund | 13.00 | 13.00 | 13.00 | 2,457,780 | 2,448,199 | 2,210,928 |
| | | **Subtotal** | **13.00** | **13.00** | **13.00** | **2,457,780** | **2,448,199** | **2,210,928** |
| **Other Cultural Facilities Support** | | | | | | | | |
| 15804 | 1000000 | Denver Museum of Nature and Science | - | - | - | 1,175,158 | 1,117,492 | 1,151,006 |
| | | **Subtotal** | **-** | **-** | **-** | **1,175,158** | **1,117,492** | **1,151,006** |
| **Parks and Planning** | | | | | | | | |
| 15825 | 7021000 | Denver Mountain Parks | 4.71 | 4.71 | 4.71 | 536,412 | 582,250 | 611,050 |
| 15810 | 7021000 | Four Mile Historic Park | - | - | - | 133,700 | 66,600 | 66,600 |
| | | **Subtotal** | **4.71** | **4.71** | **4.71** | **648,691** | **648,850** | **677,650** |
| **Parks and Recreation Administration** | | | | | | | | |
| 15817 | 7010000 | Cableland Trust Expenditures | - | - | - | 247,929 | 245,000 | 245,000 |
| 15824 | 7010000 | Citywide Sports Program | 3.00 | 3.00 | 3.00 | 795,470 | 835,133 | 907,592 |
| 15827 | 7010000 | Denver Employee Fitness Center SRF | 2.70 | 2.70 | 0.95 | 198,278 | 206,349 | 69,080 |
| 15823 | 7010000 | Event Facility | 5.50 | 5.50 | 5.50 | 482,590 | 353,079 | 354,680 |
| 15821 | 7010000 | Facility Rental Program | - | 1.00 | 1.00 | 378,232 | 435,165 | 457,174 |
| 15812 | 7010000 | Lookout Mountain Development | - | - | - | 69,282 | 60,000 | - |
| 15813 | 7010000 | Municipal Band | - | - | - | 51,000 | 63,000 | 57,000 |
| 15709 | 7010000 | Night Moves | - | - | - | - | - | 50,000 |
| 15710 | 7010000 | Park/Rec Private Donations | - | - | - | 324,402 | 750,000 | 750,000 |
| 15814 | 7010000 | Parks/Rec Property Damage | - | - | - | 165,275 | 35,000 | 35,000 |
| 15711 | 7010000 | Public Tree Canopy | - | 1.00 | 1.00 | - | 278,958 | 275,596 |
| 15716 | 7010000 | Skatepark Maintenance | - | - | - | - | 9,330 | 9,330 |
| 56700 | 7010000 | Special Events | - | - | - | 29,325 | - | - |
| | | **Subtotal** | **11.20** | **13.20** | **11.45** | **2,763,204** | **3,271,014** | **3,210,452** |



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| | | | 2017 FTE | 2018 FTE | 2019 FTE | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| **Zoo** | | | | | | | | |
| 15806 | 7026000 | Denver Zoological Foundation | 25.00 | 22.00 | 20.00 | 2,206,197 | 2,367,739 | 2,075,991 |
| | | **Subtotal** | **25.00** | **22.00** | **20.00** | **2,206,197** | **2,367,739** | **2,075,991** |
| | | **Total** | **157.98** | **158.98** | **156.73** | **94,285,076** | **93,764,025** | **93,026,339** |

# Denver Arts and Venues

The Convention Center Special Revenue Fund accounts for the operating expenses at the Colorado Convention Center. Funded by Convention Center operations and a General Fund transfer.

The Denver Arts and Venues Special Revenue Fund is the main operating fund for the Denver Arts and Venues agency. It accounts for all revenue generated at the facilities and expenditures associated with the operations of the venues. Details on the program can be found in the Agency Detail section of this document. This fund is appropriated annually and lapses at year-end.

The Preserve the Rocks Donations Fund was established in June 2002 to preserve the Red Rocks Park and Amphitheatre. Funded by private donations, contributions, project income, and other private receipts.

The Transfer to DAV Capital Fund provides for the capital improvement program for Denver Arts and Venues facilities including Boettcher Concert Hall, Buell Theatre, Ellie Caulkins Opera House, Denver Coliseum, Red Rocks Amphitheatre, Colorado Convention Center, and the McNichols Building. Revenue is a transfer from the agency's operating fund.

# Denver Botanic Gardens

The Botanic Gardens maintains and displays a permanent collection of tropical, semi-tropical, and herbaceous plants. It strives to connect people with plants, especially plants from the Rocky Mountain region and similar regions around the world. The Botanic Gardens provides a complete and unique garden experience to the community. Funded by a City General Fund transfer as well as admission and rental fees.

# Denver Art Museum

The Denver Art Museum strives to enrich the lives of present and future generations through the acquisition, presentation, and preservation of works of art, supported by exemplary scholarship and public programs related both to its permanent collections and to temporary exhibitions presented by the Museum. The Denver Art Museum provides accessible and diverse recreational and cultural opportunities to Denver residents. Funded by a General Fund transfer.

# Denver Public Library

The DPL Special Trust Fund supports various collections and activities relating to library services. Activities include acquisition and restoration of artifacts donated to the Western History Collection; collection of overdue library fees and fines; provision of additional staffing and supplies for the summer youth reading program and after school programs; and purchase of books and supplies for the library. Funded by private donations, contributions, book sales, photocopier fees, and meeting room rentals.



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## Denver Museum of Nature and Science

The Denver Museum of Nature and Science is the Rocky Mountain region's leading resource for informal science education through a variety of exhibitions, programs, and activities that inspire curiosity and excite minds of all ages. Though the Museum is an independent non-profit, the City and County of Denver owns the buildings in which it operates and provides partial funding for capital and facility maintenance through a General Fund transfer.

## Parks and Planning

The Denver Mountain Parks Fund develops programs to increase public awareness, visitation, and publicity for the Denver Mountain Parks. Expenditures are for managing and overseeing operations of various sites, such as Chief Hosa Lodge and Echo Lodge, throughout the year. Funded by facility fees, contributions, donations, project incomes, and partnerships.

Four Mile Historic Park maintains and operates the Four Mile Historic Museum and grounds located at 715 South Forest Street in Denver. The Park collects, displays, and interprets the history of Denver and the region through the Four Mile Historic House, its reproduced outbuildings, and the land surrounding it. Park staff provides regular public tours as well as special activities including tours for school children, a summer Living History Camp for children, and various special events throughout the year. Funded by a General Fund transfer, admission fees, special event fees, program fees, facility rentals, and private and governmental grants and donations.

## Parks and Recreation

The Cableland Trust Expenditures Fund supports operating and maintenance of the Cableland properties that were donated to the City and County of Denver. Funded by interest earned on the Cableland Trust Fund.

The Citywide Sports Program pays for expenditures related to the operation of the citywide sports program and tournaments. Funded by fees charged for citywide sports activities and tournament receipts.

The Denver Employee Fitness Center provides health and wellness programs and services to all City employees. The Center is located in the Wellington Webb Municipal Office Building. Funded by membership fees.

The Event Facility Fund provides funds to operate, maintain, and improve facilities at the Chief Hosa Lodge and Campground, the Washington Park Boathouse, the City Park Pavilion, the Montclair Civic Building, the Pavilion at Central Park, and the Fleming Mansion. Funded by fees generated at these facilities.

The Facility Rental Program allows for revenue generated from facility rentals to be deposited into this account and related expenditures to be paid out of this account. Expenditures are for staffing for after-hours events, replacement of tables and chairs, janitorial services, and other related expenditures.

The Lookout Mountain Development Fund provides operating and capital improvement funds for the Buffalo Bill Museum located on Lookout Mountain. Funded by on-site concessionaire payments and donations.

The Municipal Band performs free musical concerts in Denver parks during the summer. Expenditures are for supplies, materials, repairs, utilities, and security associated with performances by the band. Funded by a City General Fund transfer, private donations, and contributions.

The Night Moves Fund supported programming that provided recreational opportunities for at-risk youth. Funded by private donations from the Denver Nuggets.

The Parks and Recreation Private Donations Fund purchases equipment, furniture, supplies, and services for special programs and events conducted by the Department of Parks and Recreation. Funded by private donations and partnerships.

The Parks and Recreation Property Damage Fund pays for repair of damage done to Parks and Recreation property by outside parties. Funded by permitting deposits not refunded and from direct payments from the parties who caused the damage.

The Public Tree Canopy Fund removes and replaces trees lost or damaged during City and private construction projects on street rights-of-way. Funded by private donations, project incomes, and reimbursements.

The Skatepark Maintenance Fund is funded by contributions, donations, project incomes, special events, concessions, programs, sponsorship, or other sources of private receipts to provide repair and maintenance for the Skate Park, and providing programs, special events, and other amenities common to Skateboard Park facilities.

Parks and Recreation Special Events Fund was used to purchase venue admissions for field trips. Funded by contributions, donations, special events, programs, sponsorships or other sources of private receipts.

## Denver Zoo

The Denver Zoo provides a modern zoological park for the residents of Denver and the surrounding region and features recreation, education, conservation, and research programs. Denver Zoo inspires a lifelong passion for discovery and exploration in every generation through an array of interactive experiences, connections, and memories. The Denver Zoo receives operational support from the General Fund via a transfer for an adequate supply of water and all other utilities needed to maintain the Facility. Operational costs include payroll for full-time city employees that are paid through the Denver Zoo Special Revenue Fund.



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| | | | 2017 FTE | 2018 FTE | 2019 FTE | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| **Economic Development** | | | | | | | | |
| **Appropriated Special Revenue Funds** | | | | | | | | |
| 16606 | 0145000 | Affordable Housing Property Tax Revenue Fund | 9.10 | 9.10 | 16.36 | 1,819,523 | 22,757,612 | 35,264,094 |
| 17601 | 0115000 | Employer Recruitment, Training and Retention Program | - | - | 4.00 | 88,049 | 953,931 | 1,678,773 |
| 17603 | 0117000 | Summer Youth Programs | - | 0.30 | - | 99,682 | 1,459,827 | 557,800 |
| | | **Subtotal** | **9.10** | **9.40** | **20.36** | **2,007,254** | **25,171,370** | **37,500,667** |
| | | **Total Appropriated SRFs** | **9.10** | **9.40** | **20.36** | **2,007,254** | **25,171,370** | **37,500,667** |
| **Business Development Division** | | | | | | | | |
| 11847 | 0114400 | Business Incentives | - | - | - | 480,891 | 2,481,000 | 2,250,000 |
| 11842 | 0114000 | Enterprise Zone | - | - | 0.50 | 52,293 | 113,560 | 118,363 |
| | | **Subtotal** | **-** | **-** | **0.50** | **533,184** | **2,594,560** | **2,368,363** |
| **Denver Housing Division** | | | | | | | | |
| 16607 | 0145000 | Affordable Housing Linkage Fee Fund | - | - | - | - | 2,633,033 | 3,700,000 |
| 16803 | 0145000 | Affordable Housing and Remediation Fund | - | - | - | 362,716 | 194,259 | 60,000 |
| 16702 | 0145000 | Community Development-Donation | - | - | - | 16,931 | 16,081 | 16,759 |
| 16808 | 0145000 | Housing Incentive Program | 0.52 | 0.55 | 2.50 | 199,820 | 501,506 | 1,340,317 |
| 16911 | 0145000 | Rental Rehab Assistance | - | - | - | - | - | 1,050,000 |
| 16810 | 0145000 | Revolving Affordable Housing Loan Fund | - | - | - | 3,097,229 | 1,246,855 | 1,394,574 |
| 11814 | 0145000 | Revolving Loan Fund | - | - | - | - | 163,628 | 100,000 |
| 11819 | 0145000 | Skyline - Administration | - | - | - | - | 10,000 | - |
| 11820 | 0145000 | Skyline - Economic Development Project | - | - | - | - | 1,060,000 | 1,000,000 |
| 11821 | 0145000 | Skyline - Housing | - | - | - | 67,927 | 1,532,411 | 1,000,000 |
| | | **Subtotal** | **0.52** | **0.55** | **2.50** | **3,744,623** | **7,357,773** | **9,661,650** |
| **Operations and Communications** | | | | | | | | |
| 11855 | 0115000 | Marketing Sponsorships | - | - | - | - | 16,800 | 16,800 |
| | | **Subtotal** | **-** | **-** | **-** | **-** | **16,800** | **16,800** |
| **Workforce Development Division Special Revenue Funds** | | | | | | | | |
| 17904 | 0117000 | DETA Special Projects | - | - | - | 15,000 | 39,885 | 39,885 |
| 17802 | 0117000 | MOWD General Cost Pool | - | - | - | (20,570) | 81,612 | - |
| | | **Subtotal** | **-** | **-** | **-** | **(5,570)** | **121,497** | **39,885** |
| | | **Total Non-Appropriated SRFs** | **0.52** | **0.55** | **3.00** | **4,272,238** | **10,090,630** | **12,086,698** |
| | | **Total** | **9.62** | **9.95** | **23.36** | **6,279,491** | **35,262,000** | **49,587,365** |

## Appropriated in the Long Bill

The Affordable Housing Property Tax and Other Local Revenue Fund was established in 2017 to support the development and preservation of affordable housing for low and moderate-income residents of the City and County of Denver. The funds are dedicated to the production and/or preservation of rental and for-sale housing, the funding of rental assistance and homebuyer assistance programs, the development of permanent supportive housing for homeless persons and/or at-risk individuals in danger of losing their existing homes, homeowner emergency repairs, and other supportive services directly associated with assisting low-income households obtain rental housing. The primary funding sources include property taxes and the additional tax revenue generated from increasing the special retail marijuana tax from 3.5 percent to 5.5 percent. This tax was increased in 2018. For more detailed information please see the Office of Economic Development's section of this budget book. This fund is appropriated annually and does not lapse. For more information see the affordable housing section of this budget book located within the Office of Economic Development.

The Employer Recruitment, Training, and Retention (GF) Program establishes direct relationships with industry consortiums, determines their workforce needs and develops specific recruitment, training, and retention programs to create employment opportunities for the working poor. Revenue to this program is a transfer from the General Fund. This fund is appropriated annually and is non-lapsing.

The Mayor's Summer Youth Program provides employment opportunities for youth interested in a government-assisted summer work experience. Revenue to this program comes from a transfer from the General Fund as well as funding from the Department of Human Services. In 2018, the increased transfer amount from the General Fund reflected additional funding to comply with minimum wage requirements as well as funding to serve additional youth through the program. This fund is appropriated annually and is non-lapsing.

## Business Development Division

The Business Incentives Fund encourages and develops new investment programs, supports the seeding and nurturing of emerging economic and business targets, and supports existing high economic impact businesses. Funded by a General Fund transfer.

The Enterprise Zone Program manages the nonprofit portion of Enterprise Zone activity and markets the Enterprise Zone program. Enterprise Zones are targeted areas, whose boundaries are determined by the State, that are eligible to receive economic incentives based on factors including poverty and unemployment rates in those areas. Revenue to this fund comes from a percentage fee assessed to nonprofit organizations that are certified as Enterprise Zone projects in the City and County of Denver, as well as state or private contributions.

## Denver Housing Division

The Affordable Housing Linkage Fee Revenue Fund was established in 2017 to support the development and preservation of affordable housing for low- and moderate-income residents of the City and County of Denver. The funds are dedicated to increasing the supply of affordable rental housing, to providing funding for renter assistance programs, to increasing the supply of for-sale affordable housing, and to supporting homebuyer assistance programs. Revenue is derived from an established linkage fee on development within the City and County of Denver beginning in 2017. Linkage fees range from $0.41 to $1.76 per square foot depending on the type of development. For more detailed information please see the Office of Economic Development's section of this budget book. This a cash-basis and non-lapsing fund. For more information see the affordable housing section of this budget book located within the Office of Economic Development.

The Affordable Housing and Remediation Fund was established in 2001 as part of the implementation of the City's Housing Plan. The program supports the development of affordable housing for low- and moderate-income residents of the City and County of Denver. This program focuses on the rehabilitation of single-family and multifamily residences, both owner-



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occupied and rental housing; developing housing for populations with special needs; and helping to fund the removal and reduction of lead-based paint hazards. Revenue to this fund comes from developer contributions.

The Community Development Donations Program allows for the acceptance of funds from private sources to implement special projects and fund multifamily housing bond contracts. Revenue to this fund is donations.

The Housing Incentive Program Fund collects and disburses monies paid by developers in lieu of building moderately-priced dwelling units, and it funds incentives to developers and other costs related to affordable housing programs as provided in Section 27 of the Municipal Code. Revenue to this fund comes from developer payments and other contributions.

The Rental Rehabilitation project is a family housing rehabilitation program directed toward low-income tenants. Revenue to this program includes a one-time federal grant through the U.S. Department of Housing and Urban Development, granted in 1984, which is augmented by loan repayments that are returned to the project for future reuse.

The Revolving Affordable Housing Loan Fund provides funding for new affordable housing for the workforce rental population in Denver. The funding is intended to provide gap financing for the acquisition and rehabilitation of affordable housing units. Program revenue has included a transfer from the General Fund, transfers from other City special revenue funds, and private funding; but the fund now leverages loan payments that are returned to the fund and reused. This fund has not received a transfer from the General Fund since 2016.

The Revolving Loan Fund provides revitalization loans to low-income homeowners and businesses in economic development target areas. Funded by a one-time federal grant, this fund now leverages loan payments that are returned to the fund and reused.

The Skyline Administration Fund provides for administration of Skyline grants. The Office of Economic Development (OED) is required to maintain separate funds for administration expenses related to the Economic Development and Housing projects.

The Skyline Economic Development Fund encourages anchor projects in Neighborhood Business Revitalization (NBR) areas, as well as non-NBR areas, and makes business loans available through a shared risk pool with a participating bank in a target area where conventional financing is not readily available. The purpose of the project is to foster the revitalization of neighborhood business areas and the surrounding neighborhoods; to generate employment for Denver residents; to increase tax revenues; and to improve the services available to neighborhood residents. Revenue for this fund comes from a settlement with the federal government.

The Skyline Housing Fund provides additional housing opportunities for low- and moderate-income families and aims to revitalize neighborhoods through new housing development and the rehabilitation of existing units. It encourages innovative housing solutions within the community; returns vacant and boarded-up buildings to use by providing funds for purchase or repair; finances the rehabilitation of rental apartment buildings and single-family homes; finances construction of new housing; and provides grants for selected projects including housing for low-income households. Revenue for this fund comes from a settlement with the federal government.

## Operations and Communications

The Marketing Sponsorships Fund supports and promotes citywide initiatives, goals, and programs, such as the City Spirit employee-appreciation initiatives and programs, that cross multiple departments such as the station parties around the opening of the RTD West Line. Revenue is received through various sponsorships and private donations.

## Division of Workforce Development

The Denver Employment and Training Administration (DETA) Special Projects Funds are used for special projects to further economic opportunity. Revenue is from contributions, special donations, and funding from the airport.

The MOWD General Cost Pool was utilized to accumulate costs that were allocated to its grants and programs based upon OED's cost allocation plan. The fund is no longer used this way as funds are allocated directly to grants.



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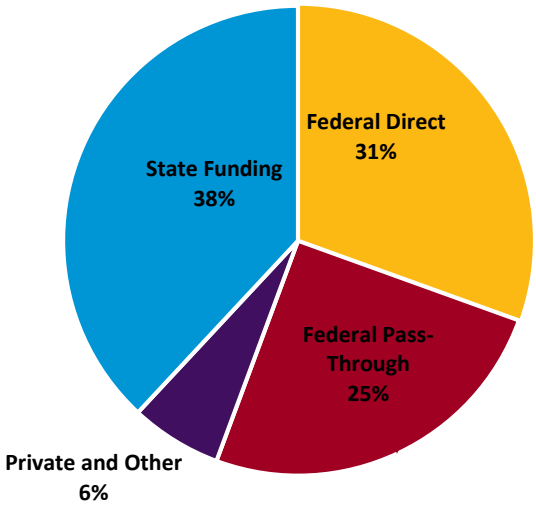
# Grants

Grants are a type of Special Revenue Fund that account for the proceeds of federal, state, local, and private funds awarded to the City or its departments to carry out a specific purpose and/or administer a program or service delivery on behalf of the federal or state government. Grant funds are restricted to their intended purpose as defined by the grantor in the award and contract process. Grant application and award, grant management, and grant closure are governed by Fiscal Accountability Rule 9 – Grants. As Special Revenue Funds, grants are categorized according to the same fund plan as other, non-grant Special Revenue Funds, and as defined in Section 20-18 of the Denver Revised Municipal Code. Please see the Special Revenue Fund section of this book for a description of the fund plan. Department of Aviation grants are not included in this summary due to a divergent grant accounting methodology.

On an annual basis, the City and County of Denver manages approximately 200 active grant awards totaling $100-$200 million. City agencies with the largest grant portfolios are the Office of Economic Development, Department of Public Works, Office of Children's Affairs, Department of Environmental Health, Department of Safety, and Denver Human Services. The City's grant portfolio is guided by an annual strategic plan developed by the Budget and Management Office, the City's grant writing consultant, and the Grant Policy Advisory Committee; the latter is a body composed of Grant Liaisons who support each department's grant program. The strategic plan communicates a shared vision and mission with respect to pursuing and implementing award funding; identifies strategic priorities for the City; and lays the groundwork for collaboration, dialogue, and exchange among agencies. For the budget book, actual expenditures and FTE are reported for the prior year. Estimated expenditures are reported for the current and future years. The current and future year estimated expenditures are based on awards and letters of intent received before June 15, 2018. As a result, it may appear some grants are not continued from 2017 to 2018, but this may not be the case as an award may have been received after June 15, 2018.

Questions about FTE or estimated expenditures may be addressed to grants@denvergov.org.




| Asset Type | Amount |
|---|---|
| Federal Direct | 28,864,159 |
| Federal Pass-through | 23,778,728 |
| Private and Other | 5,957,052 |
| State Funding | 36,006,559 |
| **Total** | **94,606,498** |



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# Grant Expenditures by Funding Source

| | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|
| **Grant Expenditures by Funding Source** | | | |
| Federal Direct | 44,173,675 | 39,573,659 | 28,864,159 |
| Federal Pass-through | 42,170,341 | 67,601,020 | 23,778,728 |
| Private and Other | 6,151,353 | 11,783,419 | 5,957,052 |
| State Funding | 28,295,444 | 36,151,369 | 36,006,559 |
| **Total** | **120,790,812** | **155,109,467** | **94,606,498** |

# Grant Expenditures by Agency

| Fund | Org. Number | Grant Program Name | 2017 FTEs | 2018 FTEs | 2019 FTEs | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| **City Attorney Office** | | | | | | | | |
| 11001 | 4511100 | Coordinated Elder Abuse Prevention | 2.00 | 3.30 | 0.00 | 78,296 | 111,519 | 0 |
| 11001 | 4511100 | Impact of Forensic Collaboration for Adults | 0.00 | 0.00 | 0.00 | 3,250 | 0 | 0 |
| 11001 | 4511100 | Municipal Crime Victim Services | 0.00 | 0.00 | 0.00 | 93,672 | 205,310 | 0 |
| 11001 | 4511100 | Specialized Domestic Violence Prosecution | 0.00 | 0.00 | 0.00 | 11,242 | 0 | 0 |
| 11001 | 4511100 | Wraparound Legal Services | 0.00 | 0.00 | 0.00 | 10,500 | 0 | 0 |
| **Subtotal** | | | **2.00** | **3.30** | **0.00** | **196,960** | **316,829** | **0** |
| **Community Planning and Development** | | | | | | | | |
| 11605 | 0141100 | CAMP Training at Saving Places Conference | 0.00 | 0.00 | 0.00 | 7,905 | 0 | 0 |
| 11301 | 0141100 | Historic Structure Assessment | 0.00 | 0.00 | 0.00 | 0 | 190,000 | 10,000 |
| 11001 | 0143300 | Transit Oriented Development Planning Pilot Program | 0.00 | 0.00 | 0.00 | 0 | 50,000 | 1,012,500 |
| **Subtotal** | | | **0.00** | **0.00** | **0.00** | **7,905** | **240,000** | **1,022,500** |
| **County Court** | | | | | | | | |
| 12301 | 0501100 | Drunk Driver Intervention | 0.00 | 0.00 | 0.00 | 104,464 | 110,580 | 55,290 |
| **Subtotal** | | | **0.00** | **0.00** | **0.00** | **104,464** | **110,580** | **55,290** |
| **Denver Department of Public Health and Environment** | | | | | | | | |
| 14601 | 6501100 | Adoption and Foster Program | 0.00 | 0.00 | 0.00 | 32,853 | 45,147 | 1,000 |
| 14301 | 6501100 | Cancer, Cardiovascular, and Pulmonary Disease Program | 1.00 | 0.50 | 0.00 | 249,321 | 325,794 | 408,000 |
| 14001 | 6501100 | Childhood Lead Poisoning Prevention Program | 0.00 | 0.00 | 0.00 | 25,481 | 16,000 | 0 |

| Fund | Org. Number | Grant Program Name | 2017 FTEs | 2018 FTEs | 2019 FTEs | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| 14001 | 6501100 | Denver Safe Routes to School | 0.00 | 0.00 | 0.00 | 29,500 | 42,000 | 0 |
| 14001 | 6501100 | FDA Tobacco Retail Inspections | 0.00 | 0.00 | 0.00 | 74,876 | 0 | 0 |
| 14601 | 6501100 | Healthy Childcare Makes a Healthy Start | 0.00 | 0.00 | 0.00 | 159,418 | 50,899 | 0 |
| 14001 | 6501100 | Indoor Radon Grant | 0.00 | 0.00 | 0.00 | 10,170 | 0 | 0 |
| 14001 | 6501100 | Lead Hazard Control and Health Homes | 0.00 | 0.00 | 0.00 | 0 | 1,146,000 | 0 |
| 14301 | 6501100 | Local Planning & Support | 0.00 | 0.00 | 4.50 | 0 | 471,274 | 942,548 |
| 14601 | 6501100 | Maddie's Fund | 0.00 | 0.00 | 0.00 | 0 | 9,075 | 4,125 |
| 14601 | 6501100 | Metro Denver Healthy Beverage Partnership | 0.50 | 0.00 | 0.00 | 36,322 | 31,000 | 0 |
| 14301 | 6501100 | OBHS Lead Interim | 0.00 | 0.00 | 0.00 | 0 | 462,186 | 560,707 |
| 14601 | 6501100 | Partnerships for Healthy Food Retail | 0.50 | 0.00 | 0.00 | 313,568 | 34,639 | 0 |
| 14601 | 6501100 | Pets for Life Community Outreach Program | 0.00 | 0.00 | 0.00 | 12,281 | 0 | 0 |
| 14601 | 6501100 | Rabies Vaccination | 0.00 | 0.00 | 0.00 | 0 | 1,960 | 0 |
| 14002 | 6501100 | Ryan White/HIV Emergency Relief | 4.25 | 7.25 | 6.25 | 7,706,120 | 7,830,661 | 2,054,257 |
| 14601 | 6501100 | Subsidized Spay and Neuter | 0.00 | 0.00 | 0.00 | 0 | 35,492 | 0 |
| 14301 | 6501100 | SUN Co-Responder | 0.00 | 0.00 | 0.00 | 0 | 92,396 | 317,469 |
| **Subtotal** | | | **6.25** | **7.75** | **10.75** | **8,649,909** | **10,594,923** | **4,288,106** |
| **Denver Housing Division** | | | | | | | | |
| 16217 | 0145100 | ARRA Neighborhood Stabilization | 0.00 | 0.00 | 0.00 | 178,209 | 0 | 0 |
| 16002 | 0145100 | CDBG - Administration | 16.25 | 17.53 | 10.85 | 1,558,929 | 1,703,095 | 2,071,873 |
| 16002 | 0145100 | CDBG - Program | 4.52 | 5.30 | 4.01 | 9,211,862 | 6,800,980 | 6,464,848 |
| 16005 | 0145100 | Clocktower Lofts Section 108 | 0.00 | 0.00 | 0.00 | 10 | 0 | 0 |
| 16004 | 0145100 | HOME - Administration | 0.00 | 0.00 | 2.64 | 0 | 0 | 322,110 |
| 16004 | 0145100 | HOME - Program | 1.91 | 2.44 | 0.00 | 3,002,230 | 2,962,882 | 2,640,772 |
| 16006 | 0145100 | HOPWA - Administration | 0.00 | 0.00 | 0.00 | 0 | 0 | 53,420 |
| 16006 | 0145100 | HOPWA - Program | 0.00 | 0.00 | 0.15 | 1,389,189 | 1,530,899 | 1,477,479 |
| 16005 | 0145100 | YMCA/Section 108 | 0.00 | 0.00 | 0.00 | 1,562,376 | 0 | 0 |
| **Subtotal** | | | **22.67** | **25.27** | **17.65** | **16,902,805** | **12,997,856** | **13,030,502** |
| **Denver Human Services** | | | | | | | | |
| 13001 | 5511010 | Children's Congregate Care Opportunity Project | 0.00 | 0.00 | 0.00 | 15,200 | 11,400 | 0 |
| 13012 | 5511010 | CoC Anchor Project | 0.00 | 0.00 | 0.00 | 154,710 | 142,250 | 101,649 |
| 13012 | 5511010 | CoC Back Home Rapid Re-Housing | 0.00 | 0.00 | 0.00 | 0 | 113,701 | 81,215 |
| 13012 | 5511010 | CoC Bedrock | 0.00 | 0.00 | 0.00 | 0 | 96,318 | 481,592 |



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| Fund | Org. Number | Grant Program Name | 2017 FTEs | 2018 FTEs | 2019 FTEs | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| 13012 | 5511010 | CoC Chronically Mentally Ill Women (Lowry) | 0.00 | 0.00 | 0.00 | 46,036 | 0 | 0 |
| 13012 | 5511010 | CoC Criminal Justice | 0.00 | 0.00 | 0.00 | 88,951 | 0 | 0 |
| 13012 | 5511010 | CoC Dave's Place | 0.00 | 0.00 | 0.00 | 23,461 | 0 | 0 |
| 13012 | 5511010 | CoC Housing First | 0.00 | 0.00 | 0.00 | 2,567,912 | 76,353 | 0 |
| 13012 | 5511010 | CoC Mariposa | 0.00 | 0.00 | 0.00 | 195,200 | 145,628 | 0 |
| 13012 | 5511010 | CoC Rowan Gardens | 0.00 | 0.00 | 0.00 | 98,967 | 109,499 | 0 |
| 13012 | 5511010 | CoC S+C Lowry/Women | 0.00 | 0.00 | 0.00 | 416,625 | 6,445 | 0 |
| 13012 | 5511010 | CoC Seniors | 0.00 | 0.00 | 0.00 | 110,738 | 0 | 0 |
| 13012 | 5511010 | CoC Spectrum | 0.00 | 0.00 | 0.00 | 0 | 405,611 | 405,611 |
| 13012 | 5511010 | CoC Starting Treatment & Recovery | 0.00 | 0.00 | 0.00 | 444,965 | 284,325 | 0 |
| 13012 | 5511010 | CoC Veterans | 0.00 | 0.00 | 0.00 | 47,267 | 37,000 | 40,573 |
| 13501 | 5511010 | Colorado Community Response | 0.00 | 0.00 | 0.00 | 135,876 | 150,000 | 75,000 |
| 13601 | 5511010 | Colorado Community Response Expansion | 0.00 | 0.00 | 0.00 | 0 | 100,903 | 172,976 |
| 13501 | 5511010 | Community Assistance for Gaining Eligibility | 0.00 | 0.00 | 0.00 | 65,083 | 0 | 0 |
| 13007 | 5511010 | Community Services Block Grant | 0.00 | 0.45 | 0.38 | 1,183,135 | 1,305,673 | 25,545 |
| 13001 | 5511010 | Denver Prevention Partnership for Family Success | 0.00 | 0.00 | 0.00 | 94,668 | 0 | 0 |
| 13009 | 5511010 | Emergency Solutions Grant | 0.00 | 0.00 | 0.00 | 493,652 | 195,992 | 391,984 |
| 13001 | 5511010 | Homeless Veterans Per Diem | 0.00 | 0.00 | 0.00 | (23,516) | 0 | 0 |
| 13001 | 5511010 | It Takes a Library | 0.00 | 0.00 | 0.00 | 47,199 | 0 | 0 |
| 13001 | 5511010 | Justice Reinvestment Initiative | 0.00 | 0.00 | 0.00 | 85,441 | 125,000 | 0 |
| 13001 | 5511010 | Now is the Time | 0.75 | 0.75 | 0.00 | 143,422 | 94,086 | 0 |
| 13601 | 5511010 | Parent Partner Program | 0.00 | 0.00 | 0.00 | 6,400 | 0 | 0 |
| 13001 | 5511010 | Pathways to Success | 0.75 | 0.00 | 0.00 | 53,763 | 75,497 | 0 |
| 13501 | 5511010 | Peer Recovery Support Services | 0.00 | 0.00 | 0.00 | 23,352 | 0 | 0 |
| 13001 | 5511010 | Personal Responsibility and Education Program | 1.50 | 0.00 | 0.00 | 171,710 | 116,250 | 0 |
| 13601 | 5511010 | Prevention Institute | 0.00 | 0.00 | 0.00 | 36,558 | 0 | 0 |
| 13001 | 5511010 | Promoting Safe and Stable Families | 0.00 | 0.00 | 0.00 | 296,645 | 150,000 | 0 |
| 13501 | 5511010 | Recovery Support Services | 0.00 | 0.00 | 0.00 | 16,729 | 64,210 | 0 |
| 13001 | 5511010 | Resources for Awareness and Prevention at Denver Public Schools | 0.00 | 0.00 | 0.00 | 28,897 | 50,000 | 0 |
| 13001 | 5511010 | SMART Pre-Trial | 0.00 | 0.00 | 0.00 | 97,916 | 0 | 0 |

| Fund | Org. Number | Grant Program Name | 2017 FTEs | 2018 FTEs | 2019 FTEs | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| 13601 | 5511010 | Title IVE Demonstration Savings | 0.00 | 0.00 | 0.00 | 18,107 | 179,000 | 34,609 |
| 13001 | 5511010 | Unaccompanied Refugee Minors | 0.00 | 0.00 | 0.00 | 175,241 | 479,853 | 0 |
| 13501 | 5511010 | Veterans Assistance Grant Program | 0.00 | 0.00 | 0.00 | 37,082 | 34,500 | 23,000 |
| **Subtotal** | | | **3.00** | **1.20** | **0.00** | **7,397,393** | **4,549,494** | **1,808,209** |
| **Denver Public Library** | | | | | | | | |
| 15301 | 8127500 | Historical Records Preservation | 0.00 | 0.00 | 0.00 | 0 | 3,130 | 0 |
| 15001 | 0801100 | IMLS Sparks | 0.00 | 0.00 | 0.00 | 23,852 | 0 | 0 |
| 15301 | 8127500 | Peer Navigator Program | 0.00 | 0.00 | 0.00 | 0 | 15,959 | 0 |
| 15301 | 8127500 | Read Aloud | 0.00 | 0.00 | 0.00 | 0 | 20,000 | 10,000 |
| 15301 | 0801100 | SIPA-Digital Formats Conversion | 0.00 | 0.00 | 0.00 | 2,732 | 3,768 | 0 |
| 15301 | 0801312 | State Grants for Libraries | 0.00 | 0.00 | 0.00 | 108,239 | 158,155 | 0 |
| 15301 | 8127500 | Western History Records Preservation | 0.00 | 0.00 | 0.00 | 0 | 22,990 | 0 |
| **Subtotal** | | | **0.00** | **0.00** | **0.00** | **134,823** | **224,002** | **10,000** |
| **Department of Parks and Recreation** | | | | | | | | |
| 15001 | 7011100 | Aspen Park Fire Mitigation | 0.00 | 0.00 | 0.00 | 0 | 43,000 | 40,000 |
| 15301 | 7011100 | Bear Creek Watershed Improvement | 0.00 | 0.00 | 0.00 | 69,501 | 18,903 | 18,885 |
| 15601 | 7011100 | Buffalo Bill Museum/SCFD Support | 0.00 | 0.00 | 0.00 | 42,195 | 46,081 | 0 |
| 38740 | 7011100 | Carla Madison Recreation Center Rooftop Terrace | 0.00 | 0.00 | 0.00 | 0 | 100,000 | 0 |
| 38740 | 7011100 | Dedisse Park Evergreen Lake Bridge Replacement | 0.00 | 0.00 | 0.00 | 28,608 | 84,509 | 0 |
| 38730 | 7011100 | GOCO Planning Grant - ELK Site Plan | 0.00 | 0.00 | 0.00 | 47,775 | 0 | 0 |
| 38740 | 7011100 | Graham-Bible House Interior Project | 0.00 | 0.00 | 0.00 | 200,000 | 0 | 0 |
| 38710 | 7011100 | Heron Pond Natural Area | 0.00 | 0.00 | 0.00 | 58,380 | 0 | 0 |
| 15301 | 7011100 | Inspire Initiative | 0.00 | 0.00 | 1.75 | 178,356 | 533,991 | 594,785 |
| 38730 | 7011100 | Inspire Initiative | 0.00 | 0.00 | 0.00 | 53,103 | 1,071,804 | 130,666 |
| 15301 | 7011100 | Landscape Typology | 0.00 | 0.00 | 0.00 | 39,488 | 0 | 0 |
| 15001 | 7011100 | Newton Park Fire Mitigation | 0.00 | 0.00 | 0.00 | 0 | 200,000 | 112,000 |
| 38720 | 7011100 | Outdoor Rec Legacy Partnership | 0.00 | 0.00 | 0.00 | 0 | 250,000 | 0 |
| 15301 | 7011100 | Project Citizen | 0.00 | 0.00 | 0.00 | 0 | 0 | 0 |
| 15301 | 7011100 | Purge the Spurge | 0.00 | 0.00 | 0.00 | 10,599 | 26,241 | 0 |
| 38740 | 7011100 | RAQC Commercial Lawn and Garden Grant Program | 0.00 | 0.00 | 0.00 | 0 | 8,094 | 0 |



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| Fund | Org. Number | Grant Program Name | 2017 FTEs | 2018 FTEs | 2019 FTEs | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| 38730 | 7011100 | Re-Imagine Play at Paco Sanchez Park | 0.00 | 0.00 | 0.00 | 350,000 | 0 | 0 |
| 38740 | 7011100 | Re-Imagine Play at Paco Sanchez Park | 0.00 | 0.00 | 0.00 | 351,525 | 798,475 | 0 |
| 38407 | 7011100 | River North Improvements | 0.00 | 0.00 | 0.00 | 44,470 | 10,100 | 0 |
| 38740 | 7011100 | River North Promenade | 0.00 | 0.00 | 0.00 | 0 | 7,500 | 0 |
| 38343 | 7011100 | River Vision - Greenway Foundation | 0.00 | 0.00 | 0.00 | 13,751 | 0 | 0 |
| 38359 | 7011100 | River Vision Grant Frontier RMNA | 0.00 | 0.00 | 0.00 | 67,031 | 22,412 | 0 |
| 15301 | 7011100 | Stapleton Xeriscape Garden | 0.00 | 0.00 | 0.00 | 27,062 | 0 | 10,000 |
| 38740 | 7011100 | Sun Dial at Cranmer Park | 0.00 | 0.00 | 0.00 | 0 | 680,000 | 0 |
| 38740 | 7011100 | Todos Activos | 0.00 | 0.00 | 0.00 | 0 | 100,000 | 200,000 |
| 15001 | 7011100 | Urban Conservation Treaty for Migratory Birds | 0.00 | 0.00 | 0.00 | 67,380 | 0 | 0 |
| 38730 | 7011100 | Westerly Creek Restoration | 0.00 | 0.00 | 0.00 | 519,705 | 0 | 0 |
| 38740 | 7011100 | Westwood Park Improvements | 0.00 | 0.00 | 0.00 | 0 | 253,094 | 0 |
| **Subtotal** | | | **0.00** | **0.00** | **1.75** | **2,168,929** | **4,254,204** | **1,106,336** |
| **District Attorney Office** | | | | | | | | |
| 12012 | 0401100 | Adult Diversion | 0.00 | 0.00 | 0.00 | 0 | 6,400 | 9,447 |
| 12250 | 0401100 | DA Family Violence | 0.00 | 1.00 | 1.50 | 140,696 | 224,526 | 132,661 |
| 12250 | 0401100 | DA Victim Compensation Program | 0.00 | 0.00 | 0.00 | 700,000 | 815,000 | 475,000 |
| 12250 | 0401100 | DA Witness Protection Program | 0.00 | 0.00 | 0.00 | 3,610 | 0 | 0 |
| 12250 | 0401100 | Integrated Intervention Program | 1.00 | 1.00 | 0.00 | 265,478 | 277,137 | 0 |
| 12012 | 0401100 | Juvenile Diversion ARTT/Mentoring | 0.50 | 0.00 | 0.00 | 119,100 | 93,406 | 72,245 |
| 12012 | 0401100 | Marijuana Tax Cash Fund for Juvenile Diversion | 0.00 | 0.00 | 0.00 | 65,272 | 100,504 | 35,882 |
| 12250 | 0401100 | Rose Andom Center Denver Family Justice Center | 0.50 | 2.83 | 0.50 | 252,252 | 178,391 | 33,140 |
| **Subtotal** | | | **2.00** | **4.83** | **2.00** | **1,546,408** | **1,695,364** | **758,375** |
| **Division of Workforce Development** | | | | | | | | |
| 17100 | 0117100 | Apprenticeship USA for Work Based Learning Grant | 0.00 | | 0.00 | 26,437 | 501 | 0 |
| 17602 | 0117100 | Career Opportunities in Retail | 0.00 | | 0.25 | 385,850 | 425,000 | 106,250 |
| 17602 | 0117100 | Denver Urban Renewal Authority (DURA) Construction Sector | 0.00 | | 0.00 | (125) | 0 | 0 |

| Fund | Org. Number | Grant Program Name | 2017 FTEs | 2018 FTEs | 2019 FTEs | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| 17008 | 0117100 | Disability Employment Initiative | 0.00 | | 0.00 | 0 | 18,000 | 443,000 |
| 17007 | 0117100 | Disabled Vets Outreach Program (DVOP) | 0.00 | | 0.00 | 21,000 | 21,000 | 21,000 |
| 17100 | 0117100 | EDW Hire for Colorado Initiative | 0.00 | | 0.00 | 100 | 0 | 0 |
| 17301 | 0117100 | Employment Support Fund | 3.63 | | 2.68 | 1,016,446 | 868,190 | 896,832 |
| 17008 | 0117100 | Governor's Summer Job Hunt | 0.75 | | 0.00 | 44,000 | 44,010 | 44,000 |
| 17100 | 0117100 | H-1B Ready to Work Grant | 3.46 | | 0.60 | 1,907,043 | 1,811,638 | 330,000 |
| 17007 | 0117100 | Local Veterans Employment Representative (LVER) | 0.00 | | 0.00 | 7,000 | 7,000 | 7,000 |
| 17100 | 0117100 | Reemployment Services & Eligibility Assessment | 0.00 | | 0.00 | 9,774 | 11,244 | 11,244 |
| 17100 | 0117100 | Sector Partnership Technical Assistance | 0.00 | | 0.00 | 6,594 | 34,812 | 0 |
| 17008 | 0117100 | TAA Case Management | 0.00 | | 0.75 | 24,299 | 61,339 | 69,015 |
| 17405 | 0117100 | TANF Employment and Training | 13.46 | | 0.85 | 4,166,254 | 2,803,538 | 900,000 |
| 17008 | 0117100 | Wagner-Peyser | 4.80 | | 16.25 | 520,473 | 1,290,365 | 1,071,123 |
| 17100 | 0117100 | WIA Technical Assistance | 0.00 | | 0.00 | 17,752 | 0 | 0 |
| 17100 | 0117100 | WIOA Adult | 3.48 | | 1.33 | 1,499,924 | 1,538,471 | 1,384,624 |
| 17100 | 0117100 | WIOA Dislocated Worker | 2.84 | | 1.33 | 568,801 | 632,183 | 409,991 |
| 17100 | 0117100 | WIOA Evaluation | 0.00 | | 0.00 | 20,000 | 0 | 0 |
| 17100 | 0117100 | WIOA Innovation | 0.00 | | 0.00 | 14,970 | 30 | 0 |
| 17100 | 0117100 | WIOA National Convening | 0.00 | | 0.00 | 750 | 0 | 0 |
| 17100 | 0117100 | WIOA Work Based Learning | 0.00 | | 0.00 | 17,653 | 52,420 | 0 |
| 17100 | 0117100 | WIOA Workforce Performance Incentive | 0.00 | | 0.00 | 20,490 | 44,265 | 0 |
| 17100 | 0117100 | WIOA Youth | 3.89 | | 2.24 | 798,582 | 612,369 | 810,000 |
| **Subtotal** | | | **36.31** | **29.53** | **26.28** | **11,094,066** | **10,276,375** | **6,504,079** |
| **Emergency Management** | | | | | | | | |
| 11008 | 0160100 | Emergency Management Performance | 0.00 | 0.00 | 0.00 | 134,748 | 0 | 0 |
| 38394 | 0160100 | FEMA Flood Projects | 0.00 | 0.00 | 0.00 | 0 | 32,813 | 0 |
| 11008 | 0160100 | Hazard Mitigation Grant | 0.00 | 0.00 | 0.00 | 27,416 | 0 | 0 |
| 12100 | 0160100 | Urban Area Security Initiative | 0.00 | 2.50 | 3.50 | 1,726,426 | 1,826,826 | 2,280,588 |
| **Subtotal** | | | **0.00** | **2.50** | **3.50** | **1,888,591** | **1,859,639** | **2,280,588** |
| **Environmental Quality Division** | | | | | | | | |
| 14601 | 6504100 | 11TH HOUR PROJECT | 0.00 | 0.00 | 0.00 | 45,530 | 45,000 | 9,470 |
| 14301 | 6504100 | Air Pollution Control | 1.00 | 1.00 | 0.00 | 209,373 | 135,265 | 0 |
| 14601 | 6504100 | Bloomberg Philanthropies Mayor's Challenge | 0.00 | 0.00 | 0.00 | 0 | 100,000 | 100,000 |



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| Fund | Org. Number | Grant Program Name | 2017 FTEs | 2018 FTEs | 2019 FTEs | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| 14217 | 6504100 | Clean Energy Loan Program Denver Energy Challenge | 0.00 | 0.00 | 0.00 | 398,001 | 200,000 | 200,000 |
| 14001 | 6504100 | Community Scale Air Toxics Ambient Monitoring | 0.00 | 0.00 | 0.00 | 116,435 | 241,600 | 0 |
| 14601 | 6504100 | Denver Energy Efficiency | 0.00 | 0.00 | 0.00 | 7,450 | 0 | 0 |
| 14601 | 6504100 | Denver Neighborhood Climate and Health Vulnerability Project | 0.00 | 0.00 | 0.00 | 31,966 | 10,000 | 0 |
| 11217 | 6504100 | EECBG Banking Fees | 0.00 | 0.00 | 0.00 | 15,019 | 0 | 0 |
| 14001 | 6504100 | Emergency Preparedness & Response | 0.50 | 0.00 | 0.40 | 89,565 | 31,042 | 62,695 |
| 14001 | 6504100 | FY 2015 EPA Brownfields Assessment Grant | 0.00 | 0.00 | 0.00 | 72,687 | 186,543 | 0 |
| 14001 | 6504100 | Local Agency Air Quality Projects Grant Pool | 0.00 | 0.00 | 0.00 | 49,625 | 0 | 0 |
| 14001 | 6504100 | Swansea Site Air Quality Monitoring | 0.00 | 0.00 | 0.00 | 60,192 | 22,000 | 0 |
| **Subtotal** | | | **1.50** | **1.00** | **0.40** | **1,095,844** | **971,450** | **372,165** |
| **Fire Department** | | | | | | | | |
| 12230 | 3521400 | FEMA Assistance to Firefighters | 0.00 | 0.00 | 0.00 | 88,395 | 0 | 0 |
| 12230 | 3521400 | Generator Grant at DFD Headquarters | 0.00 | 0.00 | 0.00 | 0 | 31,418 | 0 |
| **Subtotal** | | | **0.00** | **0.00** | **0.00** | **88,395** | **31,418** | **0** |
| **Human Rights/Community Partnership** | | | | | | | | |
| 11605 | 0150100 | Age Matters Needs Assessment | 0.50 | 0.00 | 0.00 | 16,963 | 0 | 0 |
| 11605 | 0150100 | Consumer Financial Protection | 0.00 | 0.00 | 0.00 | 0 | 62,500 | 62,500 |
| **Subtotal** | | | **0.50** | **0.00** | **0.00** | **16,963** | **62,500** | **62,500** |
| **Office of Children's Affairs** | | | | | | | | |
| 11301 | 0103100 | Child and Adult Care Food Program (Snacks and Supper) | 0.00 | | 0.00 | 285,312 | 275,074 | 0 |
| 11607 | 0103100 | Colorado Health Foundation | 0.00 | | 0.00 | 0 | 40,000 | 40,000 |
| 11605 | 0103100 | Creating Healthy Environments & Livable Conditions | 0.00 | | 0.00 | 41,800 | 0 | 0 |
| 11605 | 0103100 | Culture of Wellness | 0.00 | | 0.00 | 182,882 | 75,000 | 0 |
| 11605 | 0103100 | Denver Education Compact | 0.00 | | 0.00 | 173,916 | 21,202 | 0 |
| 11605 | 0103100 | Denver P-Tech at Manual: Recruitment and Promotion | 0.00 | | 0.00 | 0 | 50,000 | 0 |
| 11002 | 0104100 | Head Start | 7.30 | | 6.85 | 8,933,347 | 9,481,949 | 9,031,036 |
| 11605 | 0103100 | Head Start Mental Health | 0.00 | | 0.00 | 5,250 | 13,750 | 50,500 |

| Fund | Org. Number | Grant Program Name | 2017 FTEs | 2018 FTEs | 2019 FTEs | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| 11607 | 0103100 | Out of School Time | 0.25 | | 0.00 | 635,158 | 108,811 | 0 |
| 11605 | 0103100 | Pathways with a Purpose | 0.00 | | 0.00 | 5,000 | 0 | 0 |
| 11301 | 0103100 | Summer Food Service Program | 0.00 | | 0.00 | 180,845 | 229,673 | 0 |
| 11605 | 0103100 | Tony Grampsas Youth Services Program | 0.00 | | 0.00 | 7,422 | 20,577 | 0 |
| 11607 | 0103100 | Wallace Foundation Social and Emotional Learning Initiative | 0.00 | | 5.00 | 98,655 | 941,520 | 1,598,500 |
| **Subtotal** | | | **7.55** | **8.05** | **11.85** | **10,549,586** | **11,257,556** | **10,720,036** |
| **Office of Economic Development** | | | | | | | | |
| 11301 | 0114100 | Enterprise Zone | 0.00 | | 0.00 | 16,950 | 16,950 | 16,950 |
| **Subtotal** | | | **0.00** | **0.00** | **0.00** | **16,950** | **16,950** | **16,950** |
| **Office of the Independent Monitor** | | | | | | | | |
| 12001 | 0157100 | Justice Assistance Grant: Parent Track | 0.00 | 0.00 | 0.00 | 0 | 37,863 | 0 |
| 12001 | 0157100 | Justice Assistance Grant: Youth Outreach | 0.00 | 0.34 | 0.00 | 46,476 | 32,805 | 0 |
| **Subtotal** | | | **0.00** | **0.34** | **0.00** | **46,476** | **70,668** | **0** |
| **Police Department** | | | | | | | | |
| 12220 | 3511300 | 3-Dimensional Imaging Validation Grant | 0.00 | 0.00 | 0.00 | 6,677 | 60,942 | 0 |
| 12220 | 3511300 | Body-Worn Camera Policy and Implementation Program | 0.00 | 0.00 | 0.00 | 33,159 | 97,447 | 0 |
| 12220 | 3511300 | CDOT: Distracted Driving Enforcement | 0.00 | 0.00 | 0.00 | 38,510 | 38,780 | 0 |
| 12220 | 3511300 | CDOT: DUI Enforcement | 0.00 | 0.00 | 0.00 | 283,415 | 190,391 | 0 |
| 12220 | 3511300 | CDOT: Focused Speed Enforcement | 0.00 | 0.00 | 0.00 | 75,310 | 47,832 | 0 |
| 12220 | 3511300 | CDOT: Pedestrian Safety | 0.00 | 0.00 | 0.00 | 71,012 | 72,521 | 0 |
| 12220 | 3511300 | Click it or Ticket | 0.00 | 0.00 | 0.00 | 1,789 | 0 | 0 |
| 12220 | 3511300 | COPS Community Policing and Development | 0.00 | 0.00 | 0.00 | 29,843 | 33,324 | 0 |
| 12220 | 3511300 | Countering Violent Extremism Grant Program | 0.00 | 0.00 | 0.69 | 0 | 303,987 | 128,733 |
| 12220 | 3511300 | Coverdell Forensic - Federal | 0.00 | 0.00 | 0.00 | 20,895 | 160,117 | 0 |
| 12220 | 3511300 | Coverdell Forensic - State | 0.00 | 0.00 | 0.00 | 20,807 | 44,144 | 0 |
| 12220 | 3511300 | Crime Victim Services | 0.00 | 0.00 | 0.00 | 61,725 | 125,000 | 0 |
| 12601 | 3511300 | Demand Reduction Grant | 0.00 | 0.00 | 0.00 | 967 | 1,012 | 0 |
| 12220 | 3511300 | Denver Juvenile Drug Court | 0.00 | 0.00 | 0.00 | 60,743 | 55,000 | 55,000 |
| 12220 | 3511300 | Denver OCDETF Strike Force | 0.00 | 0.00 | 0.00 | 8,432 | 6,324 | 0 |
| 12220 | 3511300 | DNA Backlog Reduction | 0.00 | 0.00 | 1.00 | 146,586 | 210,099 | 131,377 |
| 12220 | 3511300 | Familial DNA Database Search | 0.00 | 0.00 | 0.00 | 53,385 | 0 | 0 |
| 12002 | 3511300 | H.I.D.T.A. | 1.00 | 0.00 | 3.00 | 781,592 | 202,739 | 272,902 |



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| Fund | Org. Number | Grant Program Name | 2017 FTEs | 2018 FTEs | 2019 FTEs | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| 12220 | 3511300 | Internet Crimes Against Children | 0.00 | 0.00 | 0.00 | 0 | 5,000 | 0 |
| 12220 | 3511300 | Justice Assistance Grant | 1.88 | 2.00 | 0.00 | 410,635 | 124,274 | 56,091 |
| 12220 | 3511300 | Latent Print Identification | 0.00 | 0.00 | 0.00 | 28,001 | 111,828 | 0 |
| 12220 | 3511300 | LISC Peer Learning Small Grant | 0.00 | 0.00 | 0.00 | 978 | 0 | 0 |
| 12220 | 3511300 | Optimal Extraction Methods of THC From Infused Products | 0.00 | 0.00 | 0.00 | 2,689 | 73,554 | 36,777 |
| 12220 | 3511300 | Optimized, Semi-Automated Differential DNA Extraction | 0.00 | 0.00 | 0.00 | 0 | 33,334 | 0 |
| 12220 | 3511300 | Project Safe Neighborhoods | 0.00 | 0.00 | 0.00 | 154,881 | 375,735 | 0 |
| 12220 | 3511300 | Solving Cold Cases with DNA | 0.00 | 0.00 | 0.00 | 16,307 | 0 | 0 |
| 12220 | 3511300 | Sun Valley Policing Project | 0.00 | 0.00 | 0.00 | 327,891 | 520,412 | 0 |
| **Subtotal** | | | **2.88** | **2.00** | **4.69** | **2,636,226** | **2,893,796** | **680,880** |
| **Public Works** | | | | | | | | |
| 38810 | 5011100 | Advanced Transportation and Congestion Management Technologies Deployment | 0.00 | 0.00 | 1.00 | 0 | 462,923 | 1,653,296 |
| 38840 | 5011100 | Brighton Blvd Reconstruction | 0.00 | 0.00 | 0.00 | 2,446,481 | 0 | 0 |
| 38840 | 5011100 | Building Healthy Places | 0.00 | 0.00 | 0.00 | 5,000 | 0 | 0 |
| 38820 | 5011100 | CDOT & Denver 56th and Pena | 0.00 | 0.00 | 0.00 | 0 | 0 | 3,832,000 |
| 38820 | 5011100 | CDOT TAP Sheridan Sidewalks | 0.00 | 0.00 | 0.00 | 0 | 400,000 | 400,000 |
| 38830 | 5011100 | Central 70 Environmental Mitigation & Denver Home Improvement Project | 0.00 | 0.00 | 0.00 | 51,328 | 1,948,672 | 300,000 |
| 38840 | 5011100 | Cherry Creek Tower Grant for Parking Lot Improvements | 0.00 | 0.00 | 0.00 | 200,000 | 0 | 0 |
| 38830 | 5011100 | Colfax & Lipan Auraria Higher Education Center | 0.00 | 0.00 | 0.00 | 0 | 400,000 | 0 |
| 38328 | 5011100 | Colfax Transit | 0.00 | 0.00 | 0.00 | 84,156 | 15,165 | 0 |
| 38312 | 5011100 | Confluence Park Bike/Ped Ramps | 0.00 | 0.00 | 0.00 | 125,724 | 0 | 0 |
| 38322 | 5011100 | Confluence Park Comprehensive Plan | 0.00 | 0.00 | 0.00 | 137,665 | 0 | 0 |
| 38820 | 5011100 | Denver ITS CTC Visibility | 0.00 | 0.00 | 0.00 | 136,100 | 239,152 | 0 |
| 38386 | 5011100 | DENVER TIP Signal System | 0.00 | 0.00 | 0.00 | 641,812 | 0 | 0 |
| 38820 | 5011100 | DENVER TIP 2015 | 0.00 | 0.00 | 0.00 | 23,636 | 561,300 | 420,493 |
| 38314 | 5011100 | DENVER TSSIP - 2012 | 0.00 | 0.00 | 0.00 | 143,873 | 50,801 | 10,000 |
| 38820 | 5011100 | Denver TSSIP - 2015 | 0.00 | 0.00 | 0.00 | 64,750 | 718,989 | 200,000 |
| 38820 | 5011100 | Denver TSSIP - 2017 | 0.00 | 0.00 | 0.00 | 272 | 612,134 | 2,685,376 |

| Fund | Org. Number | Grant Program Name | 2017 FTEs | 2018 FTEs | 2019 FTEs | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| 38369 | 5011100 | Denver TSSIP Design | 0.00 | 0.00 | 0.00 | 0 | 12,360 | 13,364 |
| 38840 | 5011100 | Denver Water IGA - Cherry Creek Drive South - Phase 3 | 0.00 | 0.00 | 0.00 | 137,218 | 39,504 | 0 |
| 38384 | 5011100 | Denver-RTD FasTracks | 0.00 | 0.00 | 0.00 | 0 | 39,237 | 0 |
| 38820 | 5011100 | DRCOG STAMP | 0.00 | 0.00 | 0.00 | 200,000 | 0 | 0 |
| 38820 | 5011100 | DRCOG TIP - HLC Hampden/Colorado | 0.00 | 0.00 | 0.00 | 0 | 122,730 | 1,170,000 |
| 38413 | 5011100 | DRCOG TIP - AZ to KY to Miss Denver Water IGA | 0.00 | 0.00 | 0.00 | 443,633 | 0 | 0 |
| 38820 | 5011100 | DRCOG TIP - DRCOG FY16-21 TIP Program for Iowa Underpass | 0.00 | 0.00 | 0.00 | 0 | 303,366 | 450,000 |
| 38820 | 5011100 | DRCOG TIP - FY 16-21 Quebec 13th-26th | 0.00 | 0.00 | 0.00 | 625,709 | 583,858 | 1,423,032 |
| 38840 | 5011100 | DRCOG TIP - HLC Req Match - Cherry Hills Village/Arapahoe Cty | 0.00 | 0.00 | 0.00 | 97,965 | 27,270 | 260,000 |
| 38820 | 5011100 | DRCOG TIP - HLC Req Match - Cherry Hills Village/Arapahoe Cty | 0.00 | 0.00 | 0.00 | 70,203 | 0 | 0 |
| 38404 | 5011100 | DRCOG TIP - Speer/Leetsdale Improvements | 0.00 | 0.00 | 0.00 | 64,930 | 0 | 0 |
| 38820 | 5011100 | DRCOG TIP 2016-2021 Martin Luther King Blvd. Extension | 0.00 | 0.00 | 0.00 | 0 | 2,500,000 | 4,672,000 |
| 38820 | 5011100 | DRCOG TIP 2016-2021 SB I-25 On Ramp & Broadway Recon. | 0.00 | 0.00 | 0.00 | 999,772 | 6,016,572 | 0 |
| 38820 | 5011100 | DRCOG TIP: High Line Canal | 0.00 | 0.00 | 0.00 | 470,610 | 0 | 0 |
| 38405 | 5011100 | Evergreen Road Bridge | 0.00 | 0.00 | 0.00 | 0 | 100,000 | 352,465 |
| 38372 | 5011100 | FASTER - CDOT Signals | 0.00 | 0.00 | 0.00 | 0 | 413,800 | 0 |
| 38830 | 5011100 | FASTER - CDOT Signals | 0.00 | 0.00 | 0.00 | 75,065 | 626,278 | 2,499,657 |
| 38840 | 5011100 | Federal Blvd and 52nd Ave Median | 0.00 | 0.00 | 0.00 | 27,648 | 0 | 0 |
| 38416 | 5011100 | Globeville Landing Outfall | 0.00 | 0.00 | 0.00 | 2,500,000 | 0 | 0 |
| 38820 | 5011100 | Highway Safety Improvement Program | 0.00 | 0.00 | 0.00 | 0 | 915,000 | 4,165,000 |
| 38400 | 5011100 | HSIP Havana/Hampden Sidewalk | 0.00 | 0.00 | 0.00 | 1,657,210 | 100,473 | 195,129 |
| 38840 | 5011100 | Inca Street (38th Ave - 45th Ave) | 0.00 | 0.00 | 0.00 | 3,156 | 0 | 0 |
| 38256 | 5011100 | ITS Systems | 0.00 | 0.00 | 0.00 | (484) | 6,855 | 0 |
| 38373 | 5011100 | Levitt Pavilion | 0.00 | 0.00 | 0.00 | 832,263 | 772,834 | 0 |
| 38840 | 5011100 | NDCC Bus Stop Improvements | 0.00 | 0.00 | 0.00 | 50,000 | 0 | 0 |
| 38321 | 5011100 | Peoria/Smith Grade Separation | 0.00 | 0.00 | 0.00 | (137,725) | 0 | 0 |
| 38415 | 5011100 | Platte to Park Hill | 0.00 | 0.00 | 0.00 | 23,396,452 | 37,770,862 | 0 |
| 38376 | 5011100 | RAMP 1 - CDOT Signals | 0.00 | 0.00 | 0.00 | 145,521 | 254,479 | 0 |



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| Fund | Org. Number | Grant Program Name | 2017 FTEs | 2018 FTEs | 2019 FTEs | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|---|---|---|---|
| 38379 | 5011100 | RAMP-Fed. Blvd | 0.00 | 0.00 | 0.00 | 2,694,479 | 3,499,061 | 8,000,000 |
| 11001 | 5011100 | RAQC Alt Fuel Veh/Equip | 0.00 | 0.00 | 0.00 | (204,489) | 0 | 0 |
| 38840 | 5011100 | RTD Free MetroRide Bus Feasibility Study & Implementation | 0.00 | 0.00 | 0.00 | 0 | 171,315 | 250,000 |
| 38371 | 5011100 | Safety Hazard Elimination | 0.00 | 0.00 | 0.00 | 0 | 978,500 | 0 |
| 38392 | 5011100 | Safety Hazard Elimination - Traffic Signal Upgrade | 0.00 | 0.00 | 0.00 | 0 | 1,242,000 | 0 |
| 38820 | 5011100 | Sanderson Gulch Drainage | 0.00 | 0.00 | 0.00 | 0 | 881,767 | 0 |
| 11605 | 5052400 | SEP - NE Denver Recycling & Training | 0.00 | 0.00 | 0.00 | 14,325 | 288,675 | 0 |
| 38840 | 5011100 | South Broadway Improvements - Widening & Constructing | 0.00 | 0.00 | 0.00 | 52,115 | 0 | 0 |
| 38361 | 5011100 | St. Luke Urban Renewal Area | 0.00 | 0.00 | 0.00 | 1,384,809 | 2,817,950 | 0 |
| 38820 | 5011100 | TAP_47th & York Crossing | 0.00 | 0.00 | 0.00 | 0 | 639,660 | 96,340 |
| 38820 | 5011100 | Weir Gulch (3rd/Hooker) | 0.00 | 0.00 | 0.00 | 279,247 | 0 | 0 |
| 38403 | 5011100 | Westwood Alley Improvement Project | 0.00 | 0.00 | 0.00 | 233,018 | 454,247 | 0 |
| **Subtotal** | | | **0.00** | **0.00** | **1.00** | **40,173,446** | **66,987,789** | **33,048,152** |
| **PW Wastewater Management Division** | | | | | | | | |
| 72510 | 5061100 | Sanderson Gulch Drainage | 0.00 | 0.00 | 0.00 | 0 | 5,290,603 | 0 |
| 72510 | 5061100 | Sanderson Gulch Drainage | 0.00 | 0.00 | 0.00 | 0 | 881,767 | 0 |
| 72520 | 5061100 | Sanderson Gulch Drainage | 0.00 | 0.00 | 0.00 | 0 | 881,767 | 0 |
| **Subtotal** | | | **0.00** | **0.00** | **0.00** | **0** | **7,054,137** | **0** |
| **Safety Programs and Management** | | | | | | | | |
| 12210 | 3501100 | Child and Parent Support Program | 0.00 | 0.00 | 0.00 | 7,992 | 0 | 0 |
| 12302 | 3501100 | Cognitive Behavioral Therapeutic Pilot | 0.00 | 0.00 | 0.00 | 469,900 | 0 | 0 |
| 12302 | 3501100 | Community Corrections | 6.00 | 7.00 | 5.40 | 15,244,852 | 17,000,000 | 17,388,711 |
| 12210 | 3501100 | Gang Reduction Initiative | 0.00 | 0.00 | 0.00 | 240,028 | 0 | 0 |
| 12210 | 3504101 | Gang Reduction Initiative | 3.00 | 0.00 | 0.00 | 17,664 | 0 | 0 |
| 12301 | 3501100 | Senate Bill 94 Grant | 0.00 | 17.00 | 17.00 | 87,295 | 1,580,285 | 1,362,649 |
| **Subtotal** | | | **9.00** | **24.00** | **22.40** | **16,067,731** | **18,580,285** | **18,751,360** |
| **Sheriff** | | | | | | | | |
| 12240 | 3531100 | Colorado Brain Injury Program | 0.00 | 0.00 | 0.00 | 6,942 | 0 | 0 |
| 12240 | 3531100 | Edward Byrne Memorial Justice Assistance Grant Program | 0.00 | 0.75 | 1.00 | 0 | 63,652 | 64,925 |
| | **Subtotal** | | 0.00 | 0.75 | 1.00 | 6,942 | 63,652 | 64,925 |
| **Total** | | | **93.65** | **110.52** | **103.27** | **120,790,812** | **155,109,467** | **94,580,953** |

# City Attorney

The Coordinated Elder Abuse Prevention Program funds a Specialized Domestic Violence Prosecutor to handle 1,500 municipal domestic violence cases. It also funds a statewide training team that provides training on domestic violence, sexual assault, and stalking in later life to professionals across the state. Funded by the S.T.O.P. Violence Against Women Act.

The Impact of Forensic Collaboration for Adults provides funding for testing the impact of forensic collaboratives on victim- and criminal justice-focused outcomes. The primary goal of this proposal is to conduct a rigorous, randomized-control evaluation of the impact of the Denver Forensic Collaborative (DFC), a victim-focused, forensic multidisciplinary team, relative to usual care on criminal justice, as well as victim physical and mental health outcomes. Funded by the National Institute of Justice and awarded by the University of Denver.

The Municipal Crime Victim Services Grant provides funding for victim advocates who explain the Denver County Court process, help victims with restitution forms, refer them to Victims Compensation, assess domestic violence cases for risk of re-offense, offer referrals and resources, inquire about protection order requests and explain criminal vs. civil protection orders, and provide safety planning. This funding also allowed the City Attorney's Office (CAO) to translate resource and referral information into Braille, Amharic, Korean, Spanish, Mandarin, and Russian. Funded by a grant from the Colorado Division of Criminal Justice.

The Specialized Domestic Violence Prosecution Grant funded a portion of the full-time domestic violence prosecutor and a part-time victim specialist for the outreach office. This grant also funds the Division of Prosecution and Code Enforcement's (PACE) statewide abuse in later life training team. Funded by a state grant from the Colorado Division of Criminal Justice, which administers S.T.O.P. Violence Against Women Act funding.

The Wraparound Legal Services Grant Project was designed to fill gaps in legal services needed by Denver's crime victims. This collaborative project brings together system-based and nonprofit organizations to design a sustainable program and/or training project that will educate legal and non-legal partners in victim-centered and trauma-informed care. The training will be provided to those who can provide free or low-cost legal services to victims in Denver. Funded by a state grant from the Colorado Division of Criminal Justice. This project funding ended in 2016.

# Community Planning and Development

The CAMP Training at Saving Places Conference Grant funded conference registration fees for City staff who attended the conference. Funded by the State Historical Fund.

The Historic Structure Assessment Grant supports the creation of a Historic Structure Assessment (HSA) and Economic Feasibility Plan for the 1909 historic building of the National Western Center. This includes project management, advisory working group facilitation, economic feasibility analysis/business plan, and historic structure assessment to determine the physical condition of the Stadium Arena. Funded by a grant from the State Historical Fund.

The Transit-Oriented Development Planning Pilot Program supports transit-oriented development along the Colfax Corridor Connections bus rapid transit route. Funded by a federal pass-through grant from the Regional Transportation District.

# Human Rights and Community Partnerships

The Age Matters Needs Assessment Program funds a Program Administrator to conduct an assessment on the planning needs of older adults with over 15 City agencies. The assessment will yield policy and program recommendations to serve



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the needs of the older adult population in Denver. Funded by the American Association of Retired Persons (AARP) and the Colorado Health Foundation.

The Consumer Financial Protection grant provides technical assistance on the development of policy strategies around consumer financial protection, including enhanced mechanisms for consumers to file complaints and for a comprehensive consumer outreach and education strategy. Funded by a grant from the Bloomberg Cities for Financial Empowerment Fund.

## Office of Children's Affairs

The Child and Adult Care Food Program (CACFP) provides food during the school year. The food is served in areas where a significant percentage of students are eligible for free or reduced-priced school meals. While this state program funds adults in need, Denver's program currently only provides meals for children. In addition to the Office of Children's Affairs (OCA) Meals Program, all Denver Great Kids Head Start delegate agencies participate in CACFP to ensure that nutritious meals and snacks are provided to Head Start children. Funded by a state grant from the Colorado Department of Public Health and Environment.

The Culture of Wellness in Preschools Program (COWP) is a collaboration between Denver Great Kids Head Start and the Center for Disease Prevention at the University of Colorado Health Science Center. Launched in 2012 to improve health outcomes for Head Start children and staff, the COWP has expanded to early education programs across Colorado. The COWP provides staff and families with an overview of wellness and an opportunity to participate in workplace wellness programs such as I am Moving I am Learning, Nutrition Programming, Cooking Matters, Walking Clubs, and other interventions proven to support healthy lifestyle changes. The program focuses on healthy eating and staying active as a family. Funded by federal grants from the U.S. Department of Health and Human Services and the U.S. Department of Agriculture.

The Denver Education Compact leverages cross-sector leadership to create a robust educational continuum for Denver's youth from cradle to career – where all students enter kindergarten prepared, graduate from high school prepared, complete a post-secondary pathway, and obtain a job. Funded by a collaboration of private grants from the Denver Foundation as the fiscal sponsor.

The Denver P-Tech at Manual: Recruitment and Promotion is an outreach project that seeks to enroll youth at Manual High School in a post-secondary pathway program with a special emphasis on bio-medical curricula. Funded by a private grant through the Colorado Health Foundation.

The Head Start Program provides quality early childhood education and comprehensive services to more than 1,153 preschool children and their families residing in Denver. This program fosters healthy development in children living in low-income settings. Six community-based delegate agencies provide a range of individualized services, including education and early childhood development; medical, dental and nutrition services; mental health and disabilities services; and family support services. Funded by a federal grant from the U.S. Department of Health and Human Services. In addition, private grants help support important complementary services including the Creating Healthy Environments & Livable Conditions Program and the Head Start Mental Health Program; these programs provide mental health services and parenting training.

The Out of School Time (OST) grants support the Denver Afterschool Alliance. The Denver Afterschool Alliance aligns stakeholders to develop a sustainable citywide afterschool system to increase access to and participation in quality afterschool programs for all of Denver's youth to keep kids safe, inspire kids to learn, and prepare them for the future. Funding for these grants comes from multiple sources, including The Piton Foundation, The Jared Polis Foundation, The Denver Foundation, Anschutz, and many others.

The Pathways with a Purpose program provided data-driven and collaborative initiatives to open education and career pathways for a variety of disadvantaged Denver youth. Funded by a grant through USA Funds.

The Summer Food Service Program provides food during the summer. The food is served in areas where there are a significant percentage of students who are eligible for free or reduced priced school meals. This program provides meals for children at various city recreation centers and a few nonprofit youth-serving organization sites. Funded by a state grant from the Colorado Department of Education, Office of School Nutrition.

The Tony Grampsas Youth Services grant program supports efforts to serve children, youth, and their families to prevent youth crime and violence and child abuse and neglect. Funded by a grant from the Colorado Department of Human Services.

The Wallace Foundation Social and Emotional Learning Initiative grant program is a four-year program designed to strengthen social and emotional partnerships between schools and after-school programs. Funded by a private grant through the Wallace Foundation.

## Public Works

In 2016 Denver was awarded the U.S. DOT Advanced Transportation and Congestion Management Technologies Deployment Program (ATCMTD) grant. The ATCMTD funds cutting-edge transportation technologies to reduce congestion and to improve the safety of our transportation system. This four-year, $12 million effort is structured as a $6 million Federal grant with $6 million matching funds from Denver's Capital Improvement Program. With this effort, Denver will be one of the leading cities on the forefront of connected vehicle and infrastructure technology, which will improve congestion, air quality, and safety for Denver residents and businesses.

The Brighton Blvd Reconstruction grant funds the relocation of a water line under Brighton Boulevard. Funded by Denver Water.

The Building Healthy Places grant funds the installation of 4-6 wayfinding signs throughout the Montbello community to create destination routes to the Rocky Mountain Arsenal National Wildlife Refuge. Funded by a private grant from the Colorado Health Foundation.

The CDOT & Denver 56th and Pena CDOT TAP grant funds construction of operational improvements on 56th Avenue across the Pena Boulevard Corridor, including, but not limited to, lane-balancing, additional turn-lane capacity, and necessary transitions to existing lane configurations on 56th Avenue and Pena Boulevard. Funded by a grant from the Colorado Department of Transportation.

CDOT TAP Sheridan Sidewalks provides ADA-complaint sidewalks along the east side of Sheridan Blvd. between W. 8th and W. 10th Avenues, and between W. Colfax Avenue and W. 17th Avenue. Funded by a grant from the Colorado Department of Transportation.

The CDOT Central 70 Environmental Mitigation grant funds a contractor to assess up to 300 homes for receipt of potential CDOT Central I-70 Mitigation Measures and City Home Improvement Measures, as well as utility cost reduction. Funded by a grant from the Colorado Department of Transportation.

The Cherry Creek Tower Grant for Parking Lot Improvements Grant funds the construction of parking lot improvements for the Cherry Creek Tower building in conjunction with the Cherry Creek Drive South Phase 3 project. Funded by the Cherry Creek Tower Condominium Association.

The Colfax and Lipan AHEC Grant funds the construction of intersection improvements at Colfax Avenue and Lipan Street project. Funded by the Colorado Department of Education.

The Colfax Transit Grant is funded through the Federal Transit Administration (FTA) for the evaluation of transit alternatives on East Colfax Avenue and a new generation transportation demand model developed by the Denver Regional Council of Governments (DRCOG) for the region.



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The Confluence Bike/Ped Ramps project removes two existing substandard trail ramp structures at Confluence Park and replaces them with a single, multi-directional ramp at least 10-feet wide and ADA-compliant. A new pedestrian plaza and stairway, along with 20 bicycle parking spaces (10 of the spaces covered) and upgraded lighting will also be constructed. Funded by a grant from the Denver Council of Regional Governments.

The Confluence Park Comprehensive Plan is supported by a grant from the Urban Drainage and Flood Control District.

The Denver ITS CTC Visibility Project funds implementation of the DRCOG Intelligent Traffic System Pool Project. Funded by the Denver Council of Regional Governments.

The Denver TIP Signal System Grant supports the design of signal system infrastructures and the installation of system software and equipment, signal equipment, communication devices and communication media. Funded by a federal grant passed through the Colorado Department of Transportation (CDOT).

The Denver Traffic Signal System Improvement (TSSIP) Grant program was established in 1989 to improve inter-jurisdictional traffic signal timing and coordination on arterial roadways, and traffic signal system improvements. Denver receives an annual allocation to fund various project sites. Funded by federal grants passed through the Denver Council of Regional Governments.

The Denver Water IGA - Cherry Creek Drive South – Phase 3 funds the construction cost of relocating the Denver Water's water main over the Cherry Creek at University Boulevard. Funded by Denver Water.

The Denver RTD FasTracks Grant assists Denver in construction of infrastructure needed to accommodate the FasTracks rail system improvements. Funded by the Regional Transportation District (RTD).

The DRCOG STAMP Grant funds multiple Station Area Master Plans. Current projects include 40th Avenue and Colorado Boulevard and the I-25 Station Area Master Plan, among others. Funded by the Denver Council of Regional Governments.

DRCOG TIP is a federal funding program for the Transportation Improvement Program (TIP) which is administered by DRCOG to plan, design, and construct multimodal transportation improvements. The program funds various initiatives which are broken out on a project-by-project level within the grant summary table in this section and within the Public Works department detail section. Funded by the Denver Council of Regional Governments.

The Evergreen Road Bridge Grant supported the financing, design, and construction of the Dedisse Park Evergreen Lake House Road bridge replacement, which was falling into disrepair. Funds provided by the Colorado Department of Transportation.

The FASTER- CDOT Signals Grant provides for traffic signal upgrades. Funded by the Denver Council of Regional Governments.

The Federal Boulevard and 52nd Avenue Median Improvements Grant funds the construction of the medians at 52nd Ave and Federal Boulevard near Regis University. Funded by Regis University.

The CDOT Brighton Boulevard Box Culvert supports the construction of the drainage culvert under Brighton Blvd for the Globeville Landing Outfall project. Funded by a grant from the Colorado Department of Transportation.

The Federal Highway Safety Improvement Program (HSIP) is to construct nine new traffic signals at various locations. Funded by a federal grant passed through the Colorado Department of Transportation.

The HSIP Havana/Hampden Sidewalk Project provides sidewalks along SH30 to improve safety and improve pedestrian connectivity. Funding is provided by the US DOT through by the Colorado Department of Transportation.

The Inca Street (38th-45th Avenue) funding is for design elements for the multi-use path from 38th Avenue to 45th Avenue to include curb/gutter, a 12-foot-wide sidewalk on the east side of Inca Street, and roadway as required. Other elements to support the multi-use path include retaining walls to match existing grade on the east and retro-fitting existing drainage structures. Funded by a grant from Denver Water.

The ITS Systems Project funds implementation of the DRCOG Intelligent Traffic System Pool Project. Funded by the Denver Council of Regional Governments.

The Levitt Pavilion Grant supports the construction of the Levitt Pavilion in Ruby Hill Park, which is being completed in coordination with the Better Denver Bond program. Funded by a private grant from the Levitt Foundation.

The NDCC Bus Stop Improvements are funds to construct bus stop improvements for RTD's Route 48 at 52nd and Steele and 48th and York. The scope of work shall include site preparation and construction of ADA-compliant sidewalk, curb ramps, and a passenger boarding area within the limits of the project area. The ramp and relocation of an Xcel Energy transmission tower on southwest corner of York St. and 49th Ave is excluded from this project and will be addressed with future projects in 2019.

The P2P Project (Platte to Park Hill) is comprised of multiple projects. In 2016 and 2017, CDOT funded the acquisition of Right of Way for the Platte to Park Hill wastewater conveyance program, and construction of the drainage culvert under Brighton Boulevard for the Globeville Landing Outfall project. The Platte to Park Hill program also consists of the following projects: 39th Avenue open channel, Park Hill Golf Course Improvements and City Park Golf Course Improvements.

RAMP 1- CDOT Signals Grant funding upgrades traffic signals that were originally constructed in the 1950s along Colfax, Almeda Knox Ct., Santa Fe and Evans Streets. Funding provided by the Colorado Department of Transportation.

RAMP-Fed. Blvd Grant funding will be used to support the construction of Federal Boulevard from 6th Avenue to Howard. This appropriation leverages funding from the CDOT Responsible Acceleration of Maintenance and Partnerships (RAMP) funding.

The RACQ Alt Fuel Veh/Equip Program will improve the air quality in the City & County of Denver through the use of cleaner alternative fuels, specifically in this instance for Compressed Natural Gas. Solid Waste (trash trucks) vehicles travel extensively throughout the city daily, meaning the benefit will have lasting impacts on the area for years to come. Funded by a private grant through the Regional Air Quality Council.

The RTD Free MetroRide Bus Feasibility Study and Implementation is grant intended to improve operations for the MetroRide bus service to Union Station along 18th Street and 19th Street. Funded by a grant from the Regional Transportation District.

The Safety Hazard Elimination Program is an annual allocation for signal upgrades at intersections throughout Denver. Funded by a federal grant passed through by the Colorado Department of Transportation.

Safety Hazard Elimination – Traffic Signal Upgrade Grant supports new traffic poles, mast arms, controllers, UPS, ethernet switches, cabinets and bases, conduits, signal and pedestrian displays, and traffic signs and striping. Funding will also allow for upgrade of ADA ramps, sidewalks, medians, curbs, gutters, and travel lanes to meet federal standards. Funded by federal funds passed through by the Colorado Department of Transportation.

The CDBG-DR Infra: Sanderson Gulch Grant funds the Infrastructure program which will focus on disaster recovery and projects that build resilience for the CDBG-DR Infra: Sanderson Gulch Reach 1 Improvements project. Funded by the Colorado Division of Emergency Management.

The SEP-Northeast Denver Recycling & Training Grant provide funds to educate residents about property recycling and waste services. Funding provided by the Colorado Department of Public Health.



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The South Broadway Improvements – Widening and Construction project provides funding for the widening and constructing of associated utilities and other improvements within South Broadway Street. Funded by Broadway Station Partners, LLC.

The St. Luke's Urban Renewal Urban Redevelopment includes the area encompassing 19th and 20th avenues between Broadway and Park Avenue and related cross-streets. Final design to be completed by January 2017 and construction to be complete by June 2018. Funded by the Denver Urban Renewal Authority.

The TAP_47th & York grant represents funding to construct a grade-separated pedestrian and bicycle bridge over existing Union Pacific Railroad tracks at 47th and York to improve pedestrian and bicyclist safety and reduce travel delay. Funded by a federal grant passed-through the Colorado Department of Transportation.

The CDOT Contribution to Weir Gulch (3rd/Hooker) Grant funds the construction of the drainage culvert in the Weir Gulch drainage structure at 3rd Avenue and Hooker Street. Funded by the Colorado Department of Transportation.

The Westwood Alley Improvement Project funded improvements within the alleys in the Westwood Neighborhood. Funded by a grant from the Denver Urban Renewal Authority.

**Note:** Some grant programs in Public Works are funded from multiple funds. Hence, in the grant table, a grant may appear twice, when it is merely funded from two or more different funds.

## Public Works – Wastewater Management Division

The Sanderson Gulch Drainage project will fund Sanderson Gulch culvert and other structure improvements adjacent to the South Platte River to mitigate flood potential and improve safety. The project also funded initial disaster recovery and general infrastructure improvements around the Gulch. Funded by a federal pass-through grant from the Colorado Division of Emergency Management.

## County Court

The Drunk Driver Intervention Program provides reimbursement for persistent drunk drivers who are unable to pay for the required intervention or treatment services for clients of Denver County Court Probation, pursuant to HB 06-1711. Funded by a grant from the Alcohol and Drug Abuse Division in the State of Colorado Department of Human Services.

## District Attorney

The Adult Diversion Program is an extension of the Denver DA Juvenile Diversion Program and provides intensive supervision and counseling to adult, non-violent, felony offenders from the ages of 18 to 26. The funds are provided by the Office of the State Court Administrator and the State of Colorado's Judicial Branch.

The Denver DA Family Violence Victim Unit (FVU) Advocate Program provides funding for a Victim Advocate position to provide services to victims of domestic violence and sexual assault, specifically on children cases filed in the Denver District Court. Funded by a federal Victims of Crime Act pass-through grant from the State of Colorado Division of Criminal Justice.

The DA Victim Compensation Program supports eligible victims of crime within Denver. Funded by a federal pass-through grant to fund the Crime Victim Compensation Program in the Second Judicial District.

The DA Witness Protection Program funds an investigator position to assist the Witness Protection Team. Funded by a federal grant passed through from the Department of Justice to the State of Colorado's Department of Public Safety.

The Integrated Intervention Program provides enhanced collaboration and system response to Domestic Violence and Sexual Assault Cases prosecuted by the Denver District Attorney's office. Funded by a federal Violence Against Women Act pass through grant from the Colorado Division of Criminal Justice.

The Juvenile Diversion Acquiring Restitution through Talent (ARTT) / Mentoring Program assists juveniles in earning money to pay their restitution and provides mentoring and programs to help youth participants make positive life choices. Funded by a State of Colorado grant.

Marijuana Tax Cash Fund program funds are used for contract service providers for additional programing for youth. Types of services include substance abuse treatment, behaviorally based interventions (positive social activities, positive family and peer relationships) and home-based case management. Grant funds are also for contractual costs and training costs. Funded by state grants from the Colorado Division of Criminal Justice.

The Rose Andom Denver Family Justice Center Grant provides funds to expand partnerships to coordinate community response to domestic violence, improve outcomes to victims and increase offender containment and accountability, and increase access to and utilization of the criminal justice system and community-based services for victims of domestic violence. Funded by a federal grant from the U.S. Department of Justice.

## Fire Administration

The Federal Emergency Management Agency (FEMA) Assistance to Firefighters grant provides critical protective equipment to protect the health and safety of the public and firefighting personnel against fire and fire-related hazards. This grant also supports projects that enhance the safety of the public and firefighters through delivery of interactive training programs. Grant funds will be used to replace outdated fire helmets and to upgrade technology at fire stations to support implementation of multimedia and on-demand training courses. FEMA provides a direct grant to fund these projects.

The Generator Grant at Denver Fire Department (DFD) Headquarters funds the purchase and installation of a generator at Fire Station 1. Funded by a grant from the Colorado Division of Emergency Management.



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# Office of Emergency Management and Homeland Security

The Emergency Management Performance Grant (EMPG) program reimburses the Office of Emergency Management and Homeland Security (OEMHS) for eligible operational costs related to administration, emergency planning, training, exercises, hazard mitigation, disaster response and recovery, as well as for the procurement of equipment and services up to a pre-identified level. Funding for the Emergency Operations Center (EOC), Joint Information Center (JIC), and Duty Officer Program are part of this grant program. Funded by a federal Homeland Security grant that passes through the Colorado Division of Homeland Security and Emergency Management.

The FEMA Flood Projects are funded by the Presidential Disaster Grant, funded by the U.S. Department of Homeland Security and passed through the Colorado Division of Homeland Security and Emergency Management. Grants are used for Colorado flooding, severe storms and landslides that occurred in May and June of 2015. This grant reimburses the grantee for 75 percent of the federal share of the eligible FEMA Public Assistance program expenditures incurred in response to the recovery from the disaster.

The Hazard Mitigation Grant Program (HMGP) was funded by the U.S. Department of Homeland Security passed through the Colorado Division of Homeland Security and Emergency Management. There are two grants associated with this grant program that OEMHS has received. The funds for the first grant will be used to procure a contract to purchase and install one 100 KW generator and transfer switch at the Denver Fire Department Headquarters. In addition to the purchase and installation of the generator and transfer switch, other costs anticipated include construction management provided by the City and County of Denver. The second grant was used to develop a FEMA-approved Local Hazard Mitigation Plan (LHMP) update with adherence to the most current FEMA guidance and utilization of best available risk assessment data. The second HMGP grant closed in 2017.

The Urban Area Security Initiative Grant Program (UASI) program is awarded to Denver as a high-threat, high-density Urban area. Funding from this grant is used to build and deliver the capabilities necessary to prevent, protect against, mitigate, respond to and recover from acts of terrorism. The Office of Emergency Management and Homeland Security manages the funding on behalf of The City and County of Denver and the surrounding area.

# Police

The 3-Dimensional Imaging Validation Grant provides funds from the National Institute of Justice to study the efficacy of the Denver Crime Lab's HD3D system in validating evidence. The project then compares the technology's successfulness to current microscope methodologies.

The Body-Worn Cameras for Off-Duty Officers Grant supports the efforts of the Denver Police Department (DPD) to equip every off-duty officer with a body-worn camera. This award supports the refinement of body-worn camera policy development and implementation before and after deploying an additional 100 cameras on off-duty officers. Funded by a federal grant from the Bureau of Justice Assistance.

The CDOT Distracted Driving Enforcement Grant supports dedicated enforcement of distracted driving violations. Funded by a federal pass-through grant from the Colorado Department of Transportation.

The CDOT DUI Enforcement Grant Program provides funds to reduce alcohol-related crashes in Denver through a variety of enforcement strategies (sobriety checkpoints, saturation patrols). Funded by both federal pass-through and state direct grants from the Colorado Department of Transportation.

The CDOT Focused Speed Enforcement Program performs focused speed enforcement on Denver's high-risk roadways with particular emphasis on I-25 and I-70 (where the largest portion of speed-related crashes occur). Funded by a federal pass-through grant from the Colorado Department of Transportation.

The CDOT Pedestrian Safety Program focuses on the prevention of pedestrian/automobile collisions. The grant enables the Police Department to proactively conduct outreach to the public through educational enforcement, community meetings, and printing of educational flyers to reduce the number of pedestrian/auto collisions. Funded by a federal pass-through grant from the Colorado Department of Transportation.

The Click it or Ticket Program enables local law enforcement operations to focus enforcement on driver seatbelt use concurrent with statewide "Click it or Ticket" awareness campaigns. Grants fund both night time and day time enforcement. Funded by a federal pass-through grant from the Colorado Department of Transportation.

The COPS Community Policing Development Grant supports evaluation of best practices in recruiting for midsize departments with limited recruitment budgets with the goal of developing the most effective strategies for community-based outreach and recruiting. Funded by a federal grant from the U.S. Department of Justice, Community Oriented Policing Services.

The Countering Violent Extremism Grant is a federally funded program through the Department of Homeland Security, Federal Emergency Management Agency to mitigate the event of youth engaging in high-risk behavior that could result in extremist activities. The Denver Police Department is partnered with local agencies to collectively mentor youth through their most impressionable stages, including middle and high school, to foster an environment of inclusion and acceptance.

The Paul Coverdell Federal Forensic Science Improvement Grant provides support to improve the timeliness and quality of forensic science services provided by the Denver Police Department Crime Laboratory. This grant provides funding to support technology to improve the forensic imaging processes. Funded by a federal grant from the National Institute of Justice.

The Paul Coverdell State Forensic Science Improvement Grant supports investments to improve the quality and timeliness of laboratory forensic services. State grant funds support scientist training, annual laboratory accreditation costs, and the retention of administrative staff for the Denver Police Department Crime Laboratory. Funded by a federal pass-through grant allocated by the Colorado Division of Criminal Justice.

The Crime Victim Services Grant support the hiring and retention of three new Victim Advocates co-located within the Denver Police Department Victim Assistance Unit and Denver Pre-trial Services. The Victim Advocates provide around the clock assistance to domestic violence victims throughout the pre-trial process. Funded by a federal pass-through grant from the Colorado Division of Criminal Justice.

The Criminal Justice Innovation Program LISC Peer Learning Small Grant provides travel funds for DPD officers to attend peer-to-peer learning conferences in conjunction with the Byrne Criminal Justice Innovation program. Funded by a federal grant from the Bureau of Justice Assistance.

The Denver Juvenile Drug Court Grant provides funds to select off-duty police officers to assist in providing face-to-face support, mentoring, and guidance to assist individuals to complete probation and meet court orders. They will also assist by helping clients find resources, such as employment and housing. Funds are provided by the Colorado Division of Criminal Justice.

The Demand Reduction Grant allows DPD officers to conduct reverse sting operations targeted at online purchases of commercial sex with particular emphasis on those seeking minors, who are automatically considered victims of human trafficking. Funded by a private pass-through grant from the Denver Victim Assistance and Law Enforcement (VALE) Board.

The Determining Evidentiary Value of Latent Print Identification Project is an evaluation of a statistical model for (a) Reducing the variability in the decision-making process between multiple examiners when examining the same latent print; (b) Supporting and documenting the decisions made by examiners during the entire examination process (Analysis, Comparison and Evaluation); (c) And for determining statistical corroborative evidence from currently unreported latent prints. Funded by a federal grant from the National Institute of Justice.

The DNA Capacity Enhancement and Backlog Reduction Grants support forensic staff, supplies, equipment, and analyst



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training to reduce the backlog of cases that await DNA analysis in the Denver Police Department Crime Laboratory. Funded by a federal grant from the U.S. Department of Justice, National Institute of Justice.

The Familial DNA Database Search Project supports the development of a familial DNA database search tool that can help criminal justice and military practitioners rapidly search a DNA database to discover familial relationships. Funded by a federal grant administered by the U.S. Department of Defense via the Army Research Office.

The High Intensity Drug Trafficking Area (H.I.D.T.A.) Grants provide funding to expand the collaborative enforcement of drug offenses in the area through increased information sharing. The HIDTA effort improves cooperation with the North Metro Task Force as well as other federal and local agencies in narcotics enforcement. Funded by a federal grant from the Office of the President, Office of National Drug Control Policy.

The Internet Crimes Against Children (ICAC) Grant provides funds for Major Crimes Division officers to attend ICAC trainings that advance their ability to conduct proactive internet crimes against children investigations. Funded by a federal pass-through grant from the Colorado Springs Police Department.

The Justice Assistance Grant (JAG) supports the City's most critical projects in law enforcement and prosecution. These revenues are awarded annually to Denver via a federal formula grant from the United States Department of Justice, Bureau of Justice Assistance. They support projects in both the Police Department and the District Attorney's Office. Initiatives funded by annual JAG formula grants include the Victim Services Network of the Denver District Attorney's Office, and Denver's ShotSpotter expansion program.

The Organized Crime Drug Enforcement Task Forces (OCDETF) Strike Force Strategic Programs Grant provides funding to support one leased vehicle for organized crime drug enforcement task forces. Funded by a federal grant from the U.S. Department of Justice.

The Optimal Extraction Methods of THC from Infused Products Project supports forensic scientists' research that contributes to the forensic community's best practices, creates replicable validation methods, and increases laboratory efficiency. This grant funds the development of a method for extracting and quantifying the amount of THC in edible marijuana products. Funded by a federal grant from the National Institute of Justice.

The Optimized, Semi-Automated Differential DNA Extraction Project supports forensic scientists' research that contributes to the forensic community's best practices, creates replicable validation methods, and increases laboratory efficiency. This grant is focused on improving DNA extraction in sexual assault cases. Funded by a federal grant from the National Institute of Justice.

The Project Safe Neighborhoods (PSN) Federal grant for violent gang and gun reduction supports the regional Crime Gun Intelligence Center in Denver. Funds support targeted investigations and prosecutions, gang intervention activities, formalized partnerships with ATF, the Denver District Attorney, Lakewood Police, Aurora Police, and State Parole, and enhances gun tracing and ballistic data. Funded by a federal grant from the Bureau of Justice Assistance.

The Solving Cold Cases with DNA Grant supports forensic scientists' analysis of cold case sexual assault and homicide cases, investigative review of cold case homicides, and supplies and equipment for the crime laboratory to solve cold cases. Funded by a federal grant from the National Institute of Justice.

The Sun Valley Partnership Policing Project is a joint effort between the Denver Housing Authority, the Denver Police Department, Servicios de la Raza, and Denver Treatment Accountability for Safer Communities (TASC). This program targets the Sun Valley neighborhood for high visibility policing efforts. This project approaches crime prevention through environmental design, data driven policing, and youth and family engagement through restorative justice practices. Funded by a federal grant from the Bureau of Justice Assistance.

## Safety Programs and Management

The Child and Parent Support (CAPS) Program is a partnership between Denver Public Safety Youth Programs, Denver Public Schools Substance Use Prevention Department and the Denver Police Department intended to prevent/reduce substance use among middle school students at targeted DPS middle schools. The CAPS Program provides evidence-based universal and directed substance use prevention programming for middle school students attending Hamilton, Hill, and Rachel B. Noel Middle Schools. The CAPS program is funded by a grant from the State of Colorado Office of Behavioral Health.

The Cognitive Behavioral Therapeutic Pilot program was a state-funded grant to implement a 5-year pilot program focused on a high-risk male population with high intrinsic needs in antisocial mindsets and cognitive structures, criminal orientation/personality and impulse control skill deficits. The 48-bed pilot program utilized a 3-phase approach to address specific intrinsic and primary criminogenic needs of the identified high-risk criminal clients. Each phase included risk-informed and evidence-informed efforts in supervision, evidence-based interventions and applies research-based dosage targets with phases one and two incorporating a minimum of 300 hours of therapeutic and skill building interventions.

The Community Corrections Program administers services for residential programs at halfway houses and administers substance abuse treatment for diversion and transitional placements in the community. The level of funding is determined by billings for services provided and annual state appropriations. Funded by a grant from the Colorado Department of Public Safety, Division of Criminal Justice and the Colorado Department of Corrections.

The Gang Reduction Initiative of Denver (GRID) Grant provided funds to support the expansion of the GRID model and to develop a strategic plan to reduce gang violence in target neighborhoods. Funded by a federal grant from the United States Department of Justice.

The Senate Bill 94 Grant provides funding to implement the Juvenile Services Plan under the direction of the Second (2nd) Judicial District Juvenile Services Planning Committee with goals of reducing placement or length of stay of delinquent youths in State-funded detention centers, and/or prevent commitment to the Division of Youth Corrections.

## Independent Monitor

The Justice Assistance Grant: Youth Outreach program funds programming that seeks to proactively improve relationships between youth and law enforcement in Denver by educating youth on their rights and responsibilities when in contact with law enforcement and educating officers on key aspects of adolescent development and de-escalation techniques when contacting youth. Youth and officers participate in five-hour forums facilitated by community members who guide solution-oriented dialogue for improved relations on the street. The grant is funded through the Edward Byrne Memorial Justice Assistance Program by the federal Bureau of Justice Assistance, and through the Colorado Division of Criminal Justice's Department of Public Safety.

The Justice Assistance Grant: Parent Track funds pilot programming to train and engage parents on the importance of building relationships between youth and law enforcement. The grant is funded through the Edward Byrne Memorial Justice Assistance Program by the federal Bureau of Justice Assistance, and through the Colorado Division of Criminal Justice's Department of Public Safety.

## Sheriff

The Colorado Brain Injury Program is a partnership between Denver Sheriff Department (DSD) and the Colorado Brain Injury Program, which is administered by the State of Colorado Division of Vocational Rehabilitation at the Colorado Department of Human Services. The grant allows for the implementation of protocols for screening, identifying, assessing, and supporting those with traumatic brain injury (TBI) and co-occurring behavioral health conditions, specifically among



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inmates in the Denver County Jail. This grant specifically adds four hours a week to a part-time Jail Psychologist to perform such screenings and report to and work in coordination with the Colorado Brain Injury Program to best serve the needs of these clients.

The 2017 Edward Byrne Memorial Justice Assistance Grant Program is a partnership between the DSD and the Colorado Division of Criminal Justice, which is administered by the State of Colorado Department of Public Safety. The grant allows for the hiring of an individual to administer an improved assessment process of incarcerated individuals at the Downtown Detention Center and improved transition planning and interventions to reduce the likelihood of recidivism.

# Office of Economic Development

The Enterprise Zone Program manages the nonprofit portion of Enterprise Zone activity and markets the Enterprise Zone program. Enterprise Zones are targeted areas, whose boundaries are determined by the State, that are eligible to receive economic incentives based on factors including poverty and unemployment rates in those areas. Revenue to this fund comes from a percentage fee assessed to nonprofit organizations that are certified as Enterprise Zone projects in the City and County of Denver, as well as State or private contributions.

# Division of Workforce Development

The Apprenticeship USA for Work Based Learning Grant provides funds to support the expansion of apprenticeships in Colorado and supports staff costs to develop all types of work-based learning opportunities, particularly those benefitting dislocated workers.

The Career Opportunities in Retail Grant was awarded to institute and operate retail sector workforce strategies in Denver. The program establishes a retail sector partnership to form a career pathway and pipeline for local talent in retail. The grant is provided by the Chicago Cook Workforce Partnership.

The Disabled Veterans Outreach Program (DVOP) provides outreach to disabled veterans, identifying those with the most significant barriers to employment, and providing intensive, client-centered, mediated services to assist veterans in becoming employed. Funded by federal pass-through grant funds from the Colorado Department of Labor and Employment.

The Disability Employment Initiative (DEI) aims to improve education, training, and employment opportunities and outcomes for youth and adults with disabilities who are unemployed, underemployed, and/or receiving Social Security disability benefits. Funded by a federal pass-through grant from the Colorado Department of Labor and Employment.

The EDW Hire for Colorado Grant is part of the Governor's Long-Term Unemployed Initiative. This grant award from the Colorado Department of Labor and Employment is to help Denver's long-term unemployed get back to work.

The Employment Support Fund provides labor market exchange services to employers and job seekers. Funded by a grant from the State of Colorado Department of Labor and Employment.

The Governor's Summer Job Hunt Program provides job placement assistance to youth during the summer. Funded by federal pass-through grant funds from the Colorado Department of Labor and Employment.

The H-IB Ready to Work Grant is a targeted industry sector initiative that will build the information technology (IT) and advanced manufacturing (AM) sectors through an industry- and employer-driven approach that develops an education and training career pathway, leading to employment of long-term unemployed and incumbent workers in middle-to high-skilled jobs in IT and AM. Funded by a federal direct grant from the U.S. Department of Labor.

The Local Veterans Employment Representative (LVER) Program provides funding for employment services for all veterans and other eligible applicants. These services include registration, counseling and referral to supportive services; job development and labor market information; resume development, case management, job search assistance, and referral to training. Funded by federal pass-through grant from the Colorado Department of Labor and Employment.

The Reemployment Services and Eligibility Assessment (RESEA) funding is provided to orient participants to workforce services, quickly reemploy participants through early intervention strategies, and reduce the average duration that participants receive unemployment insurance benefits.



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The Sector Partnership Technical Assistance Grant provides support to active and emerging Colorado Sector Partnership in the local area that are implementing the Colorado Sector Partnership Model.

The Trade Adjustment Assistance (TAA) Case Management Program supports case management of Trade Adjustment Assistance customers. The TAA program is a federal entitlement program that assists persons who have lost employment due to foreign trade. Funded by federal pass-through grant funds from the Colorado Department of Labor and Employment.

The Temporary Assistance for Needy Families (TANF) Employment and Training programs provide employment training services to assist TANF families in becoming self-sufficient. Funded by a transfer from the TANF Block Grant through a memorandum of understanding (MOU) with the Denver Department of Human Services. As of July 2017, the case management of these TANF participants is being provided by Denver's Department of Human Services.

Wagner-Peyser is a year-round program for unemployed workers, which provides basic work registration and labor exchange services. This federally-funded program includes unemployment insurance claimant services. Funded by federal pass-through funds grant from the Colorado Department of Labor and Employment.

The WIA Technical Assistance Grant supported staff participation at the TalentFOUND WIOA work-based learning academy in June 2017. Funded by a grant from the Colorado Department of Labor and Employment.

The Workforce Investment and Opportunities Act (WIOA) Adult Program reinforces the partnerships and strategies necessary for one-stops to provide job seekers and workers with the high-quality career services, education and training, and supportive services they need to get good jobs and stay employed**.** The program also helps businesses find skilled workers and access other supports, including education and training for their current employees. Funded by federal pass-through grant funds from the Colorado Department of Labor and Employment.

The WIOA Dislocated Workers Program reinforces the partnerships and strategies necessary for one-stops to provide dislocated workers with the high-quality career services, education and training, and supportive services they need to get good jobs and stay employed, and to help businesses find skilled workers and access other supports, including education and training for their current employees. Funded by federal pass-through grant funds from the Colorado Department of Labor and Employment.

The WIOA Evaluation Grant funds evaluation activities and strategies which may include but are not limited to, focus groups, assessments, process mapping/flowcharting, internal program compliance monitoring, internal data validation monitoring, surveys, data collection for analysis and comparison, evaluation/strategic subcommittees, pilot program/project evaluation and or continuation of human-centered design implementation. Funded by a federal pass-through grant from the Colorado Department of Labor and Employment.

The WIOA Innovation Grant supports employment, training and other workforce development activities. Funded by a federal pass-through grant from the Colorado Department of Labor and Employment.

WIOA National Convening funding was provided to support the attendance of a staff member at the National Association of Workforce Boards. Denver Workforce Services receives the funding from Colorado Department of Labor as a federal pass-through.

The WIOA Performance Incentive Grant funds are used to carry out employment and training and workforce development activities in the Local Area. Performance Incentive funds are used for any activities allowed under WIOA in support of the Local Area's one-stop services. The grant is funded through the Colorado Department of Labor Employment.

The WIOA Work Based Learning Initiative provides Wagner-Peyser and 25 percent Enhanced Dislocated Worked formula funds to increase the use of work-based learning strategies as a foundation part of WIOA service delivery. Funded by a federal pass-through grant from the Colorado Department of Labor and Employment.

The WIOA Youth Program provides youth and young adults with career exploration and guidance, continued support for educational attainment, and opportunities for skills training in in-demand industries and occupations to culminate in a good job along a career pathway or enrollment in post-secondary education. Funded by federal pass-through grant funds from the Colorado Department of Labor and Employment.

## Denver Housing and Neighborhood Development

The ARRA Neighborhood Stabilization Program addresses the effects of abandoned and foreclosed properties in the nation's communities. This program funds single and multiple family foreclosed home acquisition and rehabilitation. Funded by a federal grant from the U.S. Department of Housing and Urban Development.

Community Development Block Grant (CDBG) Administration funds the management and coordination of the CDBG and other federally-funded programs. Federal regulations allow CDBG money to fund positions that are assigned to communities that have populations with median incomes below 80 percent of the median income for Denver. Funded by a federal grant from the U.S. Department of Housing and Urban Development.

CDBG Program funds CDBG program goals to provide decent, safe, and sanitary housing; provide suitable living environments; and expand economic opportunities. CDBG stimulates the economy through measures that modernize the nation's infrastructure, improve energy efficiency and expand educational opportunities and access to health care. Funded by a federal grant from the U.S. Department of Housing and Urban Development and return on economic investment opportunities.

Clock-tower Lofts Section 108 supports the Clocktower Lofts affordable housing project. Funded by a federal loan guarantee from the U.S. Department of Housing and Urban Development.

The HOME Program rehabilitates single family and multi-family residences, both owner-occupied and rental housing; acquires and rehabilitates vacant and boarded-up buildings; develops housing for populations with special needs; and provides tenant rental assistance. These activities are designed to implement specific strategies outlined in Denver's approved comprehensive Housing Affordability Strategy, with emphasis on preservation of existing affordable housing stock through rehabilitation. Funded by a federal grant from the U.S. Department of Housing and Urban Development and return on housing investment opportunities.

The Housing Opportunities for Persons with AIDS (HOPWA) Program provides loans to offer housing assistance and support services for persons with AIDS or related diseases and their families. Funds are used for rental assistance and grants for the development of housing for individuals with HIV. Funded by a federal grant from the U.S. Department of Housing and Urban Development.

The Neighborhood Stabilization I and III programs address the effects of abandoned and foreclosed properties in Denver's areas of greatest need. Funded by federal grants from the U.S. Department of Housing and Urban Development.

YMCA Section 108 supports the YMCA affordable housing project. Funded by a federal loan guarantee from the U.S. Department of Housing and Urban Development.



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# Public Health and Environment

The Adoption and Foster Program is funded by several private grants and encourages animal adoption and foster from the Denver Animal Shelter. Activities include enhanced behavior programs and training adoption counselors.

The Animal Spay/Neuter Program is funded by private grants from the Colorado Pet Overpopulation Fund and the American Society for the Prevention of Cruelty to Animals.

The Cancer, Cardiovascular Disease and Pulmonary Disease Project targets families in Denver's low-income neighborhoods that are disproportionately affected by resource-poor environments and negative health outcomes. The strategic framework aligns with the Chronic Disease State Plan with the Colorado Department of Public Health and Environment (CPDHE). Funded by a state grant from CDPHE.

The Pets for Life Community Outreach Program was funded by a private grant from the Humane Society of the United States. Funding was used for a Community Organizer, spay/neuter packages, and other outreach supplies.

The Childhood Lead Poisoning Prevention Program (CLPPP) funds local public health agencies that experience the largest burden of elevated childhood blood lead cases. The grant provides funding and resources to each local health department to provide proper care, education and information about lead poisoning to children and their families identified with an elevated blood lead level. The grant also requires universal data collection and sharing between the Colorado Department of Public Health and Environment (CDPHE) and local health departments for lead poisoning surveillance across the state. Funding originates at the Centers for Disease Control to CDPHE and passes to local health departments.

The Denver Safe Routes to School (SRTS) program is funded by CDOT to develop and produce safe routes for children when walking and bicycling to school. In Colorado, funds are distributed to develop programs for K-8 grades. The SRTS Advisory Committee includes educators, parents, bicyclists, pedestrians, law enforcement, and transportation planners. School districts, schools, cities, counties, state entities and tribal entities are eligible to apply. Nonprofits need to partner with a state subdivision to apply for funding.

The Healthy Childcare Makes a Healthy Start implements a range of programs and activities aimed at increasing daily healthy eating and physical activity for students, staff and parents. As a partner on the Healthy Childcare, Healthy Start project, the Rocky Mountain Prevention Research Center (RMPRC) will be involved in training Denver Department of Public Health and Environment (DDPHE) public health inspectors in the childcare division. RMPRC will provide technical assistance in the creation of the pilot project and provide subject matter expertise and review of facilitation, toolkit development, and evaluation.

The Indoor Radon Grant provided for public education about the health risks of indoor radon and encourages testing and mitigation of radon in personal residences, daycare facilities, and schools. Additionally, the program encouraged testing and mitigation of radon during real estate transactions and promoted awareness of radon to the medical community and underserved populations. Funded by a state grant from the Colorado Department of Public Health and Environment (CDPHE).

The FDA Tobacco Retail Inspections Smoking Prevention and Tobacco Control Program provided for enforcement of regulations addressing tobacco youth sales and marketing. Funded by a federal grant passed through the Colorado Department of Public Health and Environment.

The Lead Hazard Control and Healthy Homes grant allows for lead hazard testing and mitigation for low-income households. Funded by a federal grant from the U.S. Department of Housing and Urban Development.

The Local Planning and Support Grant strengthens Colorado's public health system by ensuring core public health services that are available statewide and reduces the number of child deaths in Colorado due to undetermined, unintentional injury, violence, motor vehicle accidents, child abuse and neglect, sudden unexpected infant deaths, and suicide. Funding provided by state grant from the Colorado Department of Public Health and Environment.

The Maddie's Fund grant provides for post adoption behavioral training support. Funded by a private grant from Maddie's Fund.

The Metro Denver Healthy Beverage Partnership (HBP), the Denver Department of Public Health and Environment (DDPHE) participates in the Regional Steering Committee and implement a variety of strategies to promote healthy food and beverages consumption in the City and County of Denver during the grant period. DDPHE will maintain a coordinator that will help to align City of Denver efforts for healthy food and beverage systems throughout City institutions and properties, as well as encourage adoption of similar policies in other regional child-facing institutions. Funded by a private grant from the Denver Health and Hospital Authority.

The OBHS Lead Interim grant provides interim funding to start services, hire staff, and attend Office of Behavioral Health LEAD training session. Funding provided by a state grant from the Colorado Department of Human Services.

The Partnerships for Healthy Food Retail funds a selection of pilot sites to increase healthy food offerings in corner stores, supports local grocers in implementing marketing strategies, and encourages youth and adults to purchase and eat healthier foods. Funded by a private grant from Colorado Health Foundation.

The Rabies Vaccination is a private grant funded by the Animal Assistance Foundation to provide rabies vaccinations.

The Ryan White/HIV Emergency Relief Formula Grant provides emergency assistance to localities that are disproportionately affected by HIV/AIDS. The grant funds the development and implementation of systems to deliver services to individuals and families with HIV. Using a competitive process, funds are made available to organizations that provide direct services to people affected by HIV/AIDS. Funded by a federal grant from the Health Resources and Services Administration, a division of the U.S. Department of Health and Human Services.

The Sun Co-Responder grant improves outcomes, streamlines services and creates system efficiencies for persons with behavioral health issues who have come to the attention of Denver law enforcement, corrections, and/or emergency responders. Funding provided by a state grant from the Colorado Department of Human Services.

## Environmental Quality

The 11th Hour Project is a strategic, targeted marketing campaign that will inform the demographics most likely to acquire a personal electric vehicle of the many advantages and benefits they provide, which will be the main strategy for accomplishing the project goal. Funded by a private grant from the Schmidt Family Foundation.

The Air Pollution Control Program supports air quality monitoring and inspections. Under the terms of the contract with the State, the City inspects permitted air emission sources, conducts asbestos inspections, issues notices of violation and compliance orders, investigates specific air contaminant sources upon receiving a complaint, conducts surveillance of any stationary sources observable during field activity, issues or denies permits for open burning, and performs various other administrative duties. Funded by a grant from the Colorado Department of Public Health and Environment (CDPHE).

The Bloomberg Philanthropies Mayors' Challenge funds the use of cutting-edge air pollution sensor technology to create a city-wide air quality monitoring program at public school buildings, resulting in better informed policy decisions using environmental, health, and economic data. Funded by a private grant from Bloomberg Philanthropies.

The Clean Energy Loan Program Denver Energy Challenge (DEC) provides free advising and other services to help homeowners find the best opportunities to reduce energy bills and to improve the comfort of their homes. Funded by a federal grant passed through Boulder County.

The Community Scale Air Toxics Ambient Monitoring Program will answer community concerns about air pollution in the Globeville, Elyria, and Swansea neighborhoods. This proposal focuses primarily on near highway (I-70) air pollution



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exposures and develops a baseline with which to compare future expansion. Funded by a grant from the U.S. Environmental Protection Agency.

The Denver Energy Efficiency Grant Program funded an energy efficiency intern position. Funds provided by a private grant from the Institute for Market Transformation.

The Denver Neighborhood Climate and Health Vulnerability (DNCHV) Project creates a GIS hot spot map as well as thematic maps that utilize multiple climate and health data to assess neighborhood vulnerabilities. This geographic information will be used to create a tool to analyze the climate vulnerability.

EECBG Banking Fees is a loan loss reserve used for loans originated from Elevations Credit Union for eligible energy efficient upgrades to Denver homes and businesses. The structure is a cooperative agreement amongst County of Boulder, Colorado Housing and Finance, Elevations Credit Union, and the City and County of Denver. The Department of Public Health and Environment's Denver Energy Challenge directs and utilizes this lending mechanism to achieve energy savings. Funded by a federal grant from the U.S. Department of Energy and passed through from Boulder County.

The Emergency Preparedness & Response Program supports environmental public health emergency planning and response activities. Under the terms of the agreement with the State, the City completes emergency planning, coordination, and response activities. Funded by a federal pass-through grant from the Colorado Department of Public Health and Environment.

The FY 2015 EPA Brownfields Assessment Grant provides for environmental assessments of blighted properties along the West Colfax corridor to enhance redevelopment in this area. Funded by a federal grant from the Environmental Protection Agency.

The Local Agency Air Quality Projects Grant Pool provides funding for the development and implementation of programs that result in benefits to air quality specifically focused on ground level ozone pollution reduction. Through this grant, the City will conduct research and provide valuable information on the state of local fast charging infrastructure in Denver. The grant will allow for a framework for future growth of the infrastructure, leading to wider spread electric vehicle adoption, and in turn, lower tailpipe emissions in Denver County. Funded by a private grant from the Regional Air Quality Council.

The Swansea Air Quality Monitoring Grant will fund the creation of ambient air monitoring facility located near Swansea Elementary School in the environmental justice communities of Elyria and Swansea.

# Human Services

The Children's Congregate Care Opportunity Project (CROP) supports trauma assessments in Denver County for open child welfare cases and provides coordination with Child Trauma and Resilience Assessment Center (CTRAC). Funded by a federal pass-through grant distributed by Larimer County Department of Human Services.

Colorado Community Response (CCR) provides support and services to families with the purpose of preventing entry in the child welfare system. Funds provided by the Colorado Department of Human Services.

Continuum of Care (CoC) Anchor Project provides housing assistance for chronically mentally ill people. Funded by a federal U.S. Department of Housing and Urban Development grant.

CoC, Back Home Rapid Re-Housing provides rental assistance and support services for homeless families and individuals. Funded by a federal U.S. Department of Housing and Urban Development grant.

CoC, Bedrock (consolidated Lowry and Veterans) provides rental assistance for chronically homeless women with mental illness and veterans with special needs. Funded by a federal U.S. Department of Housing and Urban Development grant.

CoC, Chronic Mentally Ill Women Homeless (Lowry) provides rental assistance for chronically homeless women with mental illness. Funded by a federal U.S. Department of Housing and Urban Development grant.

CoC, Criminal Justice provides rental assistance for chronically homeless men. Funded by a federal U.S. Department of Housing and Urban Development grant.

CoC, Dave's Place provides housing for homeless persons with HIV. Funded by a federal U.S. Department of Housing and Urban Development grant.

CoC, Housing First provides rental assistance for chronically homeless men with substance abuse, mental illness, or co-existing disorders. Funded by a federal U.S. Department of Housing and Urban Development grant.

CoC, Mariposa provides housing for homeless women. Funded by a federal U.S. Department of Housing and Urban Development grant.

CoC, Rowan Gardens provides rental assistance to chronically mentally ill homeless youth. Funded by a federal U.S. Department of Housing and Urban Development Grant.

CoC, S+C Lowry/Women provides rental assistance for chronically homeless women with mental illness. Funded by a federal U.S. Department of Housing and Urban Development grant.

CoC, Seniors provides rental assistance and case management for homeless seniors age 55 and older. Funded by a federal U.S. Department of Housing and Urban Development grant.

CoC, Spectrum (consolidated Criminal Justice, Seniors, STAR and Rowan) assists chronically homeless women, seniors, and youth with mental illness, substance abuse, and other behavioral health issues. Funded by a federal U.S. Department of Housing and Urban Development grant.

CoC, Starting Treatment and Recovery (STAR) assists homeless youth in substance abuse recovery. Funded by a federal U.S. Department of Housing and Urban Development grant.

CoC, Veterans provides rental assistance and case management for homeless veterans. Funded by a federal U.S. Department of Housing and Urban Development grant.



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Community Assistance for Gaining Eligibility Program assists individuals ages 18 to 59 receiving assistance for the Aid to Needy Disabled (AND) program to secure Medicaid benefits, specifically Supplemental Security Income (SSI) and Social Security Disability Income (SSDI). The project is funded by Colorado Department of Health Care Policy and Financing (HCPF) and managed in partnership with Colorado Disability Benefits Services (CDBS).

Community Services Block Grant funds programs designed to reduce the effects of poverty including education and training programs, battered women's shelters, senior programs and other self-sufficiency efforts. Funded by federal pass-through grants from the U.S. Department of Health and Human Services and distributed by the Colorado Department of Local Affairs to the counties.

Denver Prevention Partnership for Family Success (DPPFS) provides programming designed to decrease the likelihood that adolescents will become delinquent, and helps prevent child abuse and neglect. Funded by a grant from the U.S. Department of Justice and distributed by the Colorado Department of Public Safety, Division of Criminal Justice.

Emergency Solutions (formerly Shelter) Grant supplements funding to various homeless shelters and homeless service providers. Funded by a federal grant from the U.S. Department of Housing and Urban Development.

Homeless Veterans Per Diem supports Volunteers of America. Funds are distributed based on a per diem formula for each eligible veteran who resides in and receives services from Volunteers of America. Funded by a federal grant from the U.S. Department of Veteran Affairs.

It Takes a Library project works with Denver Public Library and Colorado Mental Wellness Network to provide peer support to homeless and at-risk patrons at the Denver Library to connect them to services. Funded by the Colorado Division of Criminal Justice through a federal pass-through grant from the U.S. Department of Justice.

Justice Reinvestment Initiative provides extensive training and technical assistance to analyze data and develop criminal justice system policy options. Funded by a federal grant from the U.S. Department of Justice.

Now is the Time Program, or Denver-AWARE, increases the number of adolescents (ages 12-18) from five high-risk Denver neighborhoods who are referred to and receive behavioral services, while simultaneously de-stigmatizing behavioral health issues in the targeted community. Project AWARE activities prioritize providing Youth Mental Health First Aid (YMHFA) training to individuals from city agencies, public schools, medical providers, faith-based organizations, youth-serving nonprofits and behavioral health providers. Funded by by the U.S. Department of Health and Human Services.

Parent Partner Program supports a parent partner program, linking parents who successfully resolved their child welfare case with parents and/or caregivers actively engaged with the child welfare system. Funded by a Colorado Human Services Directors Association pass-through grant from Casey Family Programs.

The Pathways to Success provides a framework to prevent homelessness and instability for youth aging out of foster care. Funded by a grant from the Colorado Department of Human Services.

Peer Recovery Support Services provides support for the Denver community to develop infrastructure for a Wellness Recovery Action Plan (WRAP) for persons experiencing behavioral health challenges. Doing so will help reduce crises for continued system involvement of at-risk persons. Funded by Colorado Mental Wellness Network through Colorado Office of Behavioral Health with a grant from U.S Department of Health and Human Services.

Personal Responsibility Education Program was designed to educate adolescents on both abstinence and contraception to prevent pregnancy and sexually transmitted infections (STIs), including HIV/AIDS. Funded by a federal pass-through grant from the Colorado Department of Human Services.

The Prevention Institute Grant develops a strategic plan intended to increase the number of adolescent males (ages 12-17) and young adult males (ages 18-25) in the City and County of Denver who are referred to and receive behavioral health services, and it also works to de-stigmatize mental health issues in the community. Objectives include developing a

community strategy to expand outreach and services addressing severe and persistent mental illness, and to help adolescent and young adult males cope with the psychosocial factors that negatively impact their mental health. Funded by the Prevention Institute.

Promoting Safe and Stable Families promotes and supports time-limited reunification and strengthens families through individualized family service plans. Funded by federal pass-through grant funds distributed from the State of Colorado Department of Human Services and Division of Child Welfare.

Resources for Awareness and Prevention at Denver Public Schools (RAP@DPS) supports DPS schools in the design, implementation, and evaluation of a program for substance use prevention and early intervention in DPS schools (grades 6-8) and in the community. There is also a focus on alternatives to traditional disciplinary measures for substance-related offenses. The project will also connect students and families to prevention and other types of support services in the community. Federal pass-through funds provided by the Colorado Department of Human Services.

SMART Pre-trial Demonstration Initiative provided evaluation of Denver's pre-trial system process. Funded by a federal grant from the U.S. Department of Justice.

Title IV-E Demonstration Savings provides funding for educating and training the child welfare workforce in both foster care and adoption services. Federal pass-through funds provided by the Colorado Department of Human Services.

Unaccompanied Refugee Minors Program grant assists unaccompanied minor refugees in developing appropriate skills to enter adulthood and to achieve social self-sufficiency. Funded by a federal pass-through grant distributed by the Colorado Department of Human Services.

Veterans Assistance Grant Program helps homeless and at-risk veterans with motel vouchers, transportation and cell phone assistance to promote stabilization. Funded by a grant from Colorado Department of Military and Veterans Affairs.



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## Denver Public Library

The Historical Records Preservation grant is a partnership with the Colorado Railroad Museum to digitize and catalog a portion of the Ralph E. Hallock Photograph Collection of approximately 250 photographs.

The IMLS Sparks grant enriched the lives of Denver adults experiencing homelessness and poverty. Denver Public Library (DPL) received funding to offer a broad array of diverse experiences that target creativity, encourage empathy and facilitate connection with the broader community, designed to remove barriers to access for this population. Inspired by research-based creative therapies, programming included storytelling through writing and sharing; art creation and discussion; knitting workshops; interactive theatre and movement classes; and share sessions. DPL staff hosted a monthly Coffee & Conversation session to talk with customers as individuals and learn their stories. A weekly guided meditation provided a regular opportunity for peaceful relaxation. Funded by a federal grant from the Institute of Museum & Library Services.

The Peer Navigator Program is supported by a private grant from Telligen Community Initiative to collaborate with Colorado Mental Wellness Network in providing peer navigators to support library social workers in outreach and to provide supplies for vulnerable customers of the Central Library.

The Read Aloud program is an early literacy program provided in neighborhoods with low-income, ethnically and culturally diverse populations, improving school readiness with proven methods. High quality storytimes are provided in over 350 classrooms each week for 30 weeks of the school year, one third of which are Spanish language instruction classrooms. Each week 130 trained volunteer readers (and nearly 50 readers from DPL staff) are sent into Read Aloud classrooms to improve school readiness through shared reading and other activities that promote learning, listening, and communication. Readers create a collection of books in their Read Aloud classroom and at the end of each semester, each child receives a brand-new gift book to keep. Funded by a private grant from the Temple Hoyne Buell Foundation.

The SIPA – Digital Formats Conversion project digitally converts archival footage from significant organizations from WHG's archives and upload to YouTube, making them accessible to the public. This collection includes footage from the Wilderness Society, Colorado Outward Bound, the American Farmland Trust, the 10th Mountain Division, the Morris Animal Foundation, the Denver Symphony Orchestra and the Denver Chamber of Commerce, in addition to significant local individuals such as sportscasters Stan Yelland and Russell Rayburn, historian Tom “Dr. Colorado” Noel, political consultant John Parr, and Henry Loewenstein, who ran the Bonfils Theater. These tapes capture the finished product of what was presented on TV in its earliest days, from 1956 to 1985. Funded by a state grant from the Colorado Judicial Branch.

The Colorado State Grants for Libraries Project is used to purchase qualifying books, e-books, database subscriptions, and other educational resources. Funded by a state grant from the Colorado State Library.

The Western History Records Preservation Program helps preserve the history of WWII's Elite Ski Troopers 10th Mountain Division. Funding supports on-call hours for archival work. Funded by a private grant from the Council on Library and Information Resources.

## Parks and Recreation

The Aspen Park Fire Mitigation Grant aids in the construction of a building, a garden, and a shelter on three different sites. Funding is provided by a state grant from Great Outdoors Colorado.

Bear Creek Watershed Improvement Fund supports Denver Parks and Recreation’s riparian restoration project along the Lower Bear Creek Corridor to remove noxious weed species. Funded by two grants: one from the State Colorado Division of Water Conservation Board and one from the State of Colorado Department of Natural Resources.

The Buffalo Bill Museum/SCFD Support Grant provides funding for general office support and operation of the Buffalo Bill Museum. Funded by a grant from the Scientific and Cultural Facilities District.

The Carla Madison Recreation Center Rooftop Terrace grant provides additional support for construction of the Carla Madison Recreation Center rooftop terrace. Funding is provided by a private grant from The Anschutz Foundation.

The Dedisse Park Evergreen Lake Bridge Replacement Grant supports the replacement of a bridge at Dedisse Park. Funded by the Evergreen Parks and Recreation District.

The GOCO Planning Grant – ELK Site Plan supported the development of an environmental education center with 4.5 acres of open space located within an underserved area of Montbello. The space provides at-risk youth and their families the opportunity to learn, play, and connect to science and nature. Partners on this project include ELK and The Trust for Public Land. Funded by a federal grant from the U.S. Department of the Interior.

The Graham-Bible House Interior Project supports the preservation and rehabilitation of City Park's Graham-Bible House including interior and exterior rehabilitation and mechanical/electrical upgrades. Funding by History Colorado, the Colorado Historical Society.

The Great Outdoors Colorado (GOCO) Inspire Initiative grant funds the My Outdoor Colorado program, which will engage underserved families and youth in defining improvements to nearby outdoor natural spaces and the development of programs that provide a holistic set of learning experiences. The program will be piloted for two traditionally underserved communities in Denver, Westwood and Montbello. Funded by Great Outdoors Colorado (GOCO).

The Heron Pond Natural Area Project funding ended in 2017. Funding was provided by the Colorado Department of Public Health and Environment.

The Landscape Typology Project assesses and maps landscape types in parks and along waterways. Funds are provided from the Urban Drainage and Flood Control District.

The Newton Park Fire Mitigation Grant supports Denver Parks and Recreation's efforts to perform fire mitigation efforts at Newton Park. Funded by a state grant from the Colorado State Forest Service.

The North Westerly Creek Improvements funds support for drainage and landscape improvements for Westerly Creek at the confluence with Sand Creek including the final design, right-of-way acquisition, and construction of drainage and flood control improvements. Funded by the Urban Drainage and Flood Control District.

The Outdoor Rec Legacy Partnership grant involves shortgrass prairie restoration of 4.5 acres of undeveloped land in Denver's Montbello community. Funded by a pass-through federal grant via the Colorado Department of Natural Resources Division of Parks and Wildlife.

Purge the Spurge implements a comprehensive weed management program in the City and County of Denver as well as on City-owned properties. Denver Parks and Recreation staff collaborated with City agencies and nonprofit organizations to educate residents regarding the need to eradicate noxious weeds, including myrtle spurge. Funded by a state grant from the Colorado Department of Agriculture.

The RACQ Commercial Lawn and Garden Grant provides funding assistance in purchasing new low-emission commercial lawn and garden equipment. Funded by a private grant the Regional Air Quality Council.

The Re-Imagine Play at Paco Sanchez Park project helps Denver Parks and Recreation create a multi-generational activity and play environment that provides the community the opportunity to remain active and enjoy a healthy lifestyle through Re-Imagine Play. This play environment at Paco Sanchez Park will provide critical infrastructure for physical activity to the underserved and at-risk community. Funded by the Denver Foundation and the Colorado Health Foundation.

The River North Improvements Grant supports Denver Parks and Recreation's master plan for the Globeville Landing Park and replacement of damaged trees resulting from the North Metro Rail Line project. Funded by a private grant from the Regional Transportation District (RTD).



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The River North Promenade grant provides support toward the design and construction of the River North Promenade. Funding is provided by The Colorado Parks Foundation.

River Vision Grant Frontier RMNA supports Denver Parks and Recreation's "South Platte River Vison" project for the restoration of habitat and improvements from Grant Frontier to Overland Park on the South Platte Regional Trail. Funded by the Colorado Department of Natural Resources.

The River Vision Greenway Foundation Project pass-through grant funding, supports Denver Parks and Recreation's design and construction of the River Vision Implementation Plan for revitalizing the South Platte River. Funded by a private grant from The Greenway Foundation.

The Stapleton Xeriscape Garden in Central Park grant supports the rehabilitation and maintenance of the Xeriscape Demonstration Garden, which provides water-wise landscape examples for neighborhoods surrounding Central Park. Funded by the Denver Board of Water Commissioners.

The Sun Dial Terrace at Cranmer Park Project will restore and reconstruct the sun dial terrace at Cranmer Park. Funded by a private grant from The Park People.

The Todos Activos grant improves the health of Globeville, Elyria, and Swansea residents by making needed improvements to physical activity infrastructure to inspire youth and families to be active. Funded by a private grant from the Colorado Health Foundation.

The Urban Conservation Treaty for Migratory Birds supports Denver Parks & Recreation's Natural Areas Program for facilitating partnerships that can bring funding and other resources to the Urban Bird Treaty program by providing education and outreach about the importance and conservation of migrating birds and enhancing their habitats. Funded by a federal grant from the National Fish and Wildlife Foundation.

The Westerly Creek Restoration supports restoration efforts from East 13th Ave to East 11th Ave, including restoring wetlands, riparian areas, and native uplands, and improving water quality. In addition to the stream channel restoration, funds will support trail and park improvements such as relocating an existing pedestrian trail and constructing a pedestrian stream crossing over the new channel to improve public safety and trail connections within Denver's parks and greenway system. Funded by the Colorado Department of Natural Resources

The Westerly Creek Greenway Project funds provides natural resource damage funds for stream restoration within New Freedom Park and the reach of Westerly Creek to south of East 12th Avenue. Funding is from the Colorado Department of Public Health & Environment, Hazardous Materials, and Waste Management.

The Westwood Park Improvements grant supports playground and park improvements at Westwood Park. Funded by a private grant from Westwood Healthy Places.

**Note:** Some grant programs in Parks and Recreation are funded from multiple funds. Hence, in the grant table, a grant may appear twice, when it is merely funded from two or more different funds.

# Proprietary Funds

# Overview

Proprietary Funds are a group of funds that account for activities that are often seen in the private sector and are operated in a similar manner as in the private sector. Specifically, Proprietary Funds traditionally use the Generally Accepted Accounting Principles (GAAP), using a full accrual basis of accounting and focusing on net income and capital maintenance. As a result, capital assets are depreciated over the useful life of the capital asset. The City maintains two different types of Proprietary Funds: Enterprise Funds and Internal Service Funds. Enterprise Funds and Internal Service Funds differ in three ways: 1) Customers: those who utilize the services of Enterprise Funds are the general public, while Internal Service Funds provide services to other city departments or agencies within the city government; 2) Cost Recovery: Enterprise Funds can be used for services for which the City may recover only a portion of the fees or user charges, whereas Internal Service Funds should only be used when the City will recover the full cost of the service provided; and 3) Enterprise Funds have the option to follow recently issued Financial Accounting Standards Board (FASB) guidelines. Proprietary Fund expenditures must be fully recovered by fees or other revenue to the fund; however, use of cash reserves within the specific fund may be used in years when the estimated revenue is less than expenditures.

## Enterprise Funds

Enterprise Funds account for operations that are financed and operated in a manner similar to businesses in the private sector. The intent of the governing body is that the cost of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. The City uses Enterprise Funds to account for its Wastewater Management, Denver Airport System, Environmental Services, and Golf Course funds.

## Internal Service Funds

Internal Services Funds account for the financing of goods or services provided by one department or agency to other departments or agencies throughout the City on a cost reimbursement basis. The City uses Internal Service Funds to account for its workers' compensation self-insurance program and asphalt plant operations. Internal Service Funds provide services that predominantly benefit governmental rather than business-type functions.



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| | 2017 Actual | 2018 Revised | 2019 Recommended |
|---|---|---|---|
| **Financial Resources** | | | |
| Property | $87,457 | $160,000 | $160,000 |
| Interest Income | 49,458,081 | 32,025,450 | 53,242,496 |
| Fees | 0 | 0 | 0 |
| Charges for Services | 946,779,735 | 982,622,698 | 1,036,333,216 |
| Use Charges | 0 | 0 | 0 |
| Internal Service and Indirect Cost | 36,103 | 30,000 | 30,000 |
| Miscellaneous Other | 230,618,074 | 168,744,352 | 176,283,108 |
| **Total Proprietary Funds Revenues** | $1,226,979,450 | $1,183,582,500 | $1,266,048,820 |
| **Uses of Resources** | | | |
| **Operating Expenditures** | | | |
| Workers Compensation | $13,007,281 | $15,337,383 | $15,444,806 |
| Asphalt Plant | 7,221,921 | 10,713,779 | 9,235,363 |
| Wastewater Management | 108,480,961 | 130,022,445 | 133,487,842 |
| Aviation | 400,604,759 | 438,675,637 | 456,202,663 |
| Environmental Services | 7,506,135 | 8,744,195 | 11,033,931 |
| Golf | 9,536,310 | 10,821,232 | 14,638,661 |
| **Total Operating Expenditures** | $546,357,367 | $614,314,671 | $637,885,776 |
| **Capital Improvements Funds** | | | |
| Wastewater Management | 63,226,224 | 43,856,023 | 42,737,796 |
| Aviation | 103,462,655 | 85,186,528 | 104,708,049 |
| Environmental Services | 9,962,364 | 5,380,994 | 4,819,000 |
| Golf | 1,510,611 | 1,000,000 | 500,000 |
| **Total Capital Improvements Funds** | $178,161,854 | $135,423,545 | $152,764,845 |
| **Debt Service Funds** | | | |
| Wastewater Management | 6,245,646 | 11,048,325 | 11,046,125 |
| Aviation | 358,705,134 | 382,500,000 | 370,000,000 |
| Golf | 110,446 | 91,613 | 62,113 |
| **Total Debt Service Funds** | $365,061,226 | $393,639,938 | $381,108,238 |
| **Transfers and Other Non-Operating Expenditures** | | | |
| Wastewater Management | 47,774,416 | 73,309,453 | 48,886,060 |
| Aviation | 48,349,405 | 56,737,576 | 56,600,365 |
| Environmental Services | 2,528,500 | 2,457,800 | 4,980,300 |
| **Total Transfers and Other Expenditures** | $98,652,321 | $132,504,829 | $110,466,725 |
| **Personnel Complement** | | | |
| Workers Compensation | 18.00 | 19.00 | 21.00 |
| Asphalt Plant | 8.00 | 8.00 | 8.00 |
| Wastewater Management | 312.38 | 322.38 | 323.38 |
| Aviation | 1,275.25 | 1,308.25 | 1,308.25 |
| Environmental Services | 46.25 | 47.75 | 54.85 |
| Golf | 105.88 | 105.38 | 111.13 |
| **Total Personnel Complement** | 1,765.76 | 1,810.76 | 1,826.61 |

# Overview

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies throughout the City on a cost reimbursement basis. The City and County of Denver has two Internal Service Funds.

The Asphalt Plant Internal Service Fund produces asphalt for resurfacing and maintaining the City's streets and alleys. The Executive Director of Public Works is the expending authority.

The Workers' Compensation Internal Service Fund accounts for the payment of workers' compensation claims and liabilities for city departments and agencies. A centralized payment is appropriated in the General Fund to pay workers' compensation premiums on behalf of all agencies funded by the General Fund. All non-General Fund agencies are billed for workers' compensation premiums. The Chief Financial Officer is the expending authority.

The Workers' Compensation fund balance target policy states the City shall maintain the fund balance of the Workers' Compensation Fund so that at no time will the fund be less than 50 percent for adequacy of funding to meet all claims against the fund based upon an annual actuarial report. All budgeted premiums are set to accrue a fund balance until a 75 percent confidence level. During challenging economic times, the balance may decrease but never to drop below a 50 percent confidence level. During normal or strong economic times, the annual premiums will be increased to build over time until the targeted 75 percent confidence level is reached. As part of the calculation, the City considers cash balances in the fund during the budget process, recognizing cash will be disbursed through the end of the year.

Information on the programs provided by these Internal Service Funds can be found in the agency detail section of this document.

| Asphalt Plant (67100-5054000) | 2017 Actuals | 2018 Appropriated | 2019 Recommended | $ Change | % Change |
|---|---|---|---|---|---|
| **Expenditures by Type** | | | | | |
| Personnel Services | 632,364 | 719,401 | 749,101 | 29,700 | 4.1% |
| Services and Supplies | 6,456,776 | 8,810,514 | 8,319,514 | (491,000) | (5.6%) |
| Capital Equipment | 34,633 | 1,009,000 | 0 | (1,009,000) | (100.0%) |
| Internal Services and Misc. | 98,149 | 174,864 | 166,748 | (8,116) | (4.6%) |
| **Expenditures by Type Total** | **7,221,921** | **10,713,779** | **9,235,363** | **(1,478,416)** | **(13.8%)** |
| **Expenditures by Activity** | | | | | |
| Administration | 424,032 | 299,692 | 304,245 | 4,553 | 1.5% |
| Production | 6,797,890 | 10,414,087 | 8,931,118 | (1,482,969) | (14.2%) |
| **Expenditures by Activity Total** | **7,221,921** | **10,713,779** | **9,235,363** | **(1,478,416)** | **(13.8%)** |
| **Total Program Expenditures** | **7,221,921** | **10,713,779** | **9,235,363** | **(1,478,416)** | **(13.8%)** |
| **Personnel Complement (Budgeted)** | | | | | |
| Administration | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Production | 7.00 | 7.00 | 7.00 | 0.00 | 0.0% |
| **Personnel Complement (Budgeted) Total** | **8.00** | **8.00** | **8.00** | **0.00** | **0.0%** |
| **Total Personnel Complement** | **8.00** | **8.00** | **8.00** | **0.00** | **0.0%** |
| **Revenue** | | | | | |
| Charges for Services | 9,169,225 | 11,652,642 | 11,652,642 | 0 | 0.0% |
| Miscellaneous Other | 1,060 | 0 | 0 | 0 | 0.0% |
| **Revenue Total** | **9,170,285** | **11,652,642** | **11,652,642** | **0** | **0.0%** |



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| Workers' Compensation (65000-2558100) | 2017 Actuals | 2018 Appropriated | 2019 Recommended | $ Change | % Change |
|---|---|---|---|---|---|
| **Expenditures by Type** | | | | | |
| Personnel Services | 5,632,111 | 5,613,087 | 5,919,131 | 306,044 | 5.5% |
| Services and Supplies | 6,396,071 | 9,193,704 | 9,177,057 | (16,647) | (0.2%) |
| Capital Equipment | 840 | 0 | 1,800 | 1,800 | 0.0% |
| Internal Services and Misc. | 978,258 | 530,592 | 546,519 | 15,927 | 3.0% |
| **Expenditures by Type Total** | **13,007,281** | **15,337,383** | **15,644,507** | **307,124** | **2.0%** |
| **Expenditures by Activity** | | | | | |
| WC Administration | 3,835,353 | 4,506,883 | 4,814,007 | 307,124 | 6.8% |
| Indemnity and Medical | 9,171,928 | 10,830,500 | 10,830,500 | 0 | 0.0% |
| **Expenditures by Activity Total** | **13,007,281** | **15,337,383** | **15,644,507** | **307,124** | **2.0%** |
| **Total Program Expenditures** | **13,007,281** | **15,337,383** | **15,644,507** | **307,124** | **2.0%** |
| **Personnel Complement (Budgeted)** | | | | | |
| WC Administration | 18.00 | 19.00 | 21.00 | 2.00 | 10.5% |
| **Total Personnel Complement** | **18.00** | **19.00** | **21.00** | **2.00** | **10.5%** |
| **Revenue** | | | | | |
| Interest Income | 1,135,719 | 1,058,400 | 1,194,000 | 135,600 | 12.8% |
| Charges for Services | 12,006,206 | 10,000,300 | 10,000,300 | 0 | 0.0% |
| Miscellaneous Other | 2,411,072 | 760,000 | 760,000 | 0 | 0.0% |
| **Revenue Total** | **15,552,997** | **11,818,700** | **11,954,300** | **135,600** | **1.1%** |

# Overview

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. All proposed Enterprise Funds go through the Council process prior to adoption. Once adopted, each Enterprise Fund also goes through the annual budget process requiring City Council's approval of the appropriation. Enterprise Funds may not be used for normal government operations or services, but can be used to fund public utilities, health care, recreation, and transportation needs.

Enterprise Funds are not commingled with the General Fund and have a separate accounting and financial reporting process. The Denver Revised Municipal Code outlines and limits how Enterprise Funds may be used. The City and County of Denver has the following four Enterprise Funds:

The Wastewater Enterprise Fund accounts for all sanitary and storm sewer operations in the City, including daily operations, monitoring, maintenance, repair and rehabilitation of related infrastructure, and planning and development of future needs. Primary sources of revenue for the fund are fees collected for storm drainage and sanitary sewer services. The Executive Director of Public Works is the expending authority. More information regarding operations and service delivery can be found under Wastewater within the Public Works section of this budget book.

The Aviation Enterprise Fund accounts for the operation, maintenance, planning, and development of Denver International Airport (DEN). DEN is the largest airport in the United States by size with 53 square miles of land. DEN serves over 187 destinations across the United States and around the world and is known for its innovations in public art, operations, technology, service, and management. It is the primary economic engine for the state of Colorado, generating an estimated $26 billion in economic impact for the state of Colorado each year. Revenues from airline sources such as facility rentals and landing fees as well as non-airline sources such as parking, concessions, and car rental charges support operations. The Chief Executive Officer of Aviation is the expending authority. More information regarding operations and service delivery can be found within the Aviation section of this budget book.

The Golf Enterprise Fund accounts for the operation and maintenance of the City's five 18-hole golf courses, one 27-hole golf complex, two 9-hole par-3 courses, 54 holes of miniature golf, driving ranges, and pro shops. Primary activities include grounds maintenance, nightly watering functions, and providing starters and rangers for the golf courses. Revenues from greens fees, golf lessons, concession fees, cart rental fees, and pro shop revenues support fund operations. The Executive Director of Parks and Recreation is the expending authority. More information regarding operations and service delivery can be found under Golf within the Parks and Recreation section of this budget book.

The Environmental Services Enterprise Fund accounts for the management and operation of environmental programs and services. This includes programs that address environmental health and sustainability by improving air, land, and water quality. It also accounts for the operation and activity of the City's chemical waste disposal and phase out of hazardous materials disposal sites. The primary source of revenue for the fund is landfill tipping fees at the Denver Arapahoe Disposal Site (DADS). The Executive Director of Public Health and Environment is the expending authority. The Environmental Services Enterprise Fund does not have any new capital projects budgeted for 2019. More information regarding operations and service delivery can be found under Environmental Services within the Department of Public Health and Environment section of this budget book.

More information on the programs provided by these Enterprise Funds can be found in the program section of this document.



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## Financial Summary

| | 2017 Actuals | 2018 Appropriated | 2019 Recommended |
|---|---|---|---|
| **Revenue** | | | |
| Property | 87,457 | 160,000 | 160,000 |
| Interest Income | 1,206,876 | 1,973,050 | 2,201,496 |
| Charges for Services | 149,752,890 | 159,523,351 | 169,325,749 |
| Miscellaneous Other | (575,636) | 16,000 | 16,000 |
| **Total Revenues** | **150,471,586** | **161,672,401** | **171,703,245** |
| **Operating Expenditures** | | | |
| Wastewater Administration | 82,474,747 | 91,988,960 | 94,472,660 |
| Wastewater Operations | 13,623,281 | 21,019,048 | 22,291,773 |
| Right-of-Way Services | 6,403,612 | 8,382,234 | 8,492,616 |
| Capital Projects Management | 5,979,321 | 8,632,203 | 8,230,793 |
| **Subtotal Operating Expenditures** | **108,480,961** | **130,022,445** | **133,487,842** |
| **Expenditures** | | | |
| Personnel Services | 26,079,120 | 31,000,875 | 32,443,766 |
| Services and Supplies | 61,840,430 | 73,871,655 | 73,648,448 |
| Capital Equipment | 1,673,028 | 2,594,007 | 4,416,000 |
| Internal Services and Misc. | 18,888,383 | 22,555,908 | 22,979,628 |
| **Subtotal Operating Expenditures (by type)** | **108,480,961** | **130,022,445** | **133,487,842** |
| **Capital Improvements** | | | |
| WMD Sanitary Capital Improvement | 2,715,509 | 13,400,000 | 7,000,000 |
| WMD Storm Capital Improvement | 21,711,557 | 25,905,000 | 29,150,000 |
| WMD UDFCD Tracking | 4,178,645 | 0 | 0 |
| Water Quality Capital Projects | 177,130 | 3,750,000 | 5,750,000 |
| East Corridor COP - 72710 | 429,289 | 801,023 | 837,796 |
| WMD 2016 Bond Construction | 34,014,094 | 0 | 0 |
| **Subtotal Capital Improvements** | **63,226,224** | **43,856,023** | **42,737,796** |
| **Debt Payments** | | | |
| Wastewater Management Division Bond Debt Service 72901-5061000 | 6,245,646 | 11,048,325 | 11,046,125 |
| **Subtotal Debt Payments** | **6,245,646** | **11,048,325** | **11,046,125** |
| **Personnel Complement** | | | |
| Permanent Full-Time Equivalents | 296.33 | 305.33 | 310.33 |
| Other Full-Time Equivalents | 16.05 | 17.05 | 13.05 |
| **Total Personnel Complement** | **312.38** | **322.38** | **323.38** |

| | 2017 Actuals | 2018 Appropriated | 2019 Recommended |
|---|---|---|---|
| **Transfers** | | | |
| Transfer to Wastewater Sanitary Capital Projects - 72100-9724110 | 7,507,305 | 11,511,644 | 7,517,397 |
| Transfer to Alternative Transportation SRF - 72100-9911410 | 29,500 | 32,900 | 12,900 |
| Transfer to Grant/Other CIF - 72100-9938100 | 727,252 | 0 | 0 |
| Transfer to Wastewater Sanitary Operations - 72300-9721110 | 16,140,040 | 13,500,000 | 13,500,000 |
| Transfer to Wastewater Storm Capital Projects - 72300-9727110 | 21,120,319 | 44,524,323 | 22,437,410 |
| Transfer to Water Quality Capital Projects - 72300-9728110 | 2,250,000 | 3,740,586 | 5,418,353 |
| **Subtotal Transfers** | **47,774,416** | **73,309,453** | **48,886,060** |

## Capital Improvements

| Projects | | 2019 Recommended |
|---|---|---|
| **PW Wastewater Management Division** | | |
| **72400-5061000 WMD Sanitary Capital Improvement** | | |
| PA800 | 49th Ave Sanitary Phase 2 | 2,000,000 |
| PZ718 | Capital Project Support | 1,000,000 |
| PZ726 | General Sanitary Improvements | 4,000,000 |
| **Total** | | **7,000,000** |
| **72700-5061000 WMD Storm Capital Improvement** | | |
| PC708 | General Storm Improvements | 5,000,000 |
| PC708 | Public Restrooms Program | 300,000 |
| PF706 | Rocky Mountain Ditch OSP | 100,000 |
| PA776 | Storm Capital - North | 20,500,000 |
| PC708 | Storm Project Development | 750,000 |
| PC708 | USACE Implementation: SPR and Gulches | 2,500,000 |
| **Total** | | **29,150,000** |
| **72705-5061000 Water Quality Capital Projects** | | |
| PC708 | Water Quality Implementation | 5,000,000 |
| PC708 | Water Quality Implementation Asbury/Tejon Settlement | 250,000 |
| PC708 | Water Quality Project Development | 500,000 |
| **Total** | | **5,750,000** |
| **72710-5061000 East Corridor COP - 72710** | | |
| PA776 | East Corridor COP Payment | 837,796 |
| **Total** | | **837,796** |
| **Grand Total** | | **42,737,796** |



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# Financial Summary & Capital Improvements

| | | 2017 Actuals | 2018 Appropriated | 2019 Recommended |
|---|---|---|---|---|
| **Revenue** | | | | |
| | Facility Rentals | 180,444,583 | 206,117,765 | 202,434,823 |
| | Landing Fees | 171,707,669 | 170,341,790 | 177,767,054 |
| | Parking Revenues | 176,005,664 | 179,546,527 | 198,351,444 |
| | Car Rentals Revenues | 71,805,946 | 72,100,182 | 77,377,903 |
| | Concession Revenues | 68,269,244 | 73,435,386 | 76,993,671 |
| | Aviation Fuel Tax | 25,993,127 | 20,042,047 | 23,167,921 |
| | Hotel | 47,411,831 | 49,331,857 | 51,321,812 |
| | Ground Transportation | 12,448,702 | 11,948,036 | 17,187,601 |
| | Other Sales & Charges | 14,838,780 | 10,311,500 | 8,200,000 |
| | Passenger Facility Charges | 118,332,696 | 123,709,199 | 128,849,483 |
| | Customer Facility Charges | 19,491,735 | 21,411,968 | 20,582,907 |
| | Investment Income | 46,779,006 | 28,800,000 | 49,600,000 |
| | Other Nonoperating Revenues | 71,892,182 | 10,000,000 | 15,700,000 |
| | **Total Aviation Revenues** | $1,025,421,165 | $977,096,257 | $1,047,534,619 |
| **Operating Expenditures** | | | | |
| | Aviation Department Summary | $400,604,759 | $438,675,637 | $456,202,663 |
| | **Total** | $400,604,759 | $438,675,637 | $456,202,663 |
| | Personnel Services | 118,160,075 | $134,355,499 | 140,060,458 |
| | Services and Supplies | 225,567,972 | $243,438,717 | 252,257,687 |
| | Internal Services & Misc. | 56,876,712 | $60,881,421 | 63,884,518 |
| | **Total Operating Expenditures** | $400,604,759 | $438,675,637 | $456,202,663 |
| **Capital Equipment and Improvements** | | | | |
| | Capital Equipment | $7,486,937 | $9,686,528 | $10,708,049 |
| | Capital Improvements | 95,975,718 | 75,500,000 | 94,000,000 |
| | **Total Capital Equipment and Improvements** | $103,462,655 | $85,186,528 | $104,708,049 |
| **Debt Service Funds** | | | | |
| | Airport Interest and Replacement | $358,705,134 | $382,500,000 | $370,000,000 |
| | **Total Debt Service Funds** | $358,705,134 | $382,500,000 | $370,000,000 |
| **Customer Facility Charge** | | | | |
| | Airport Interest and Replacement | $19,491,735 | $21,411,968 | $20,582,907 |
| | **Total Customer Facility Charge** | $19,491,735 | $21,411,968 | $20,582,907 |
| **Hotel** | | | | |
| | Airport Interest and Replacement | $27,699,196 | $32,125,608 | $32,817,458 |
| | **Total Hotel** | $27,699,196 | $32,125,608 | $32,817,458 |

| Revenue | | 2017 Actuals | 2018 Appropriated | 2019 Recommended |
|---|---|---|---|---|
| **Worldport** | | | | |
| | Worldport | $57,692 | $0 | $0 |
| | **Total Worldport Fund** | $57,692 | $0 | $0 |
| **Concessions Joint Marketing Funds** | | | | |
| | Concessions Joint Marketing Funds | $1,100,782 | $3,200,000 | $3,200,000 |
| | **Total Joint Concessions and Marketing Funds** | $1,100,782 | $3,200,000 | $3,200,000 |
| | **Total Aviation Expenditures** | $911,121,953 | $963,099,741 | $987,511,077 |
| **Personnel Complement** | | | | |
| | Aviation Department Summary | 1,275.25 | 1,308.25 | 1,308.25 |
| | **Total Personnel Complement** | 1,275.25 | 1,308.25 | 1,308.25 |



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## Financial Summary

| | 2017 Actuals | 2018 Appropriated | 2019 Recommended |
|---|---|---|---|
| **Revenue** | | | |
| Interest Income | 44,453 | 36,000 | 65,000 |
| Charges for Services | 11,850,547 | 9,645,815 | 11,590,296 |
| Miscellaneous Other | (619,346) | 1,693,685 | 1,319,718 |
| **Total Revenues** | **11,275,655** | **11,375,500** | **12,975,014** |
| **Operating Expenditures** | | | |
| Golf | 9,536,310 | 10,821,232 | 14,638,661 |
| **Subtotal Operating Expenditures** | **9,536,310** | **10,821,232** | **14,638,661** |
| **Expenditures** | | | |
| Personnel Services | 5,779,628 | 6,121,877 | 7,037,456 |
| Services and Supplies | 2,685,703 | 3,930,434 | 6,683,334 |
| Capital Equipment | 437,277 | 92,000 | 229,000 |
| Internal Services and Misc. | 633,702 | 676,921 | 688,871 |
| **Subtotal Operating Expenditures (by type)** | **9,536,310** | **10,821,232** | **14,638,661** |
| **Capital Improvements** | | | |
| Golf Enterprise Capital Improv | 1,510,611 | 1,000,000 | 500,000 |
| **Subtotal Capital Improvements** | **1,510,611** | **1,000,000** | **500,000** |
| **Debt Payments** | | | |
| Golf Debt Service Fund 79310-7029000 | 110,446 | 91,613 | 62,113 |
| **Subtotal Debt Payments** | **110,446** | **91,613** | **62,113** |
| **Personnel Complement** | | | |
| Permanent Full-Time Equivalents | 46.00 | 48.00 | 55.00 |
| Other Full-Time Equivalents | 59.88 | 57.38 | 56.13 |
| **Total Personnel Complement** | **105.88** | **105.38** | **111.13** |

## Capital Improvements

| Projects | | 2019 Recommended |
|---|---|---|
| **Golf** | | |
| **79400-7029000 Golf Enterprise Capital Improv** | | |
| RG100 | Golf Buildings/Mechanical | 125,000 |
| RG100 | Golf Course Construction | 250,000 |
| RG100 | Golf Course Water Infrastructure | 125,000 |
| **Total** | | **500,000** |
| **Grand Total** | | **500,000** |

## Financial Summary

| | 2017 Actuals | 2018 Appropriated | 2019 Recommended |
|---|---|---|---|
| **Revenue** | | | |
| Interest Income | 292,027 | 158,000 | 182,000 |
| Charges for Services | 9,914,101 | 8,937,000 | 9,162,000 |
| Internal Service and Indirect Cost | 36,103 | 30,000 | 30,000 |
| Miscellaneous Other | 4,845,531 | 842,000 | 855,000 |
| **Total Revenues** | **15,087,762** | **9,967,000** | **10,229,000** |
| **Operating Expenditures** | | | |
| Environmental Quality | 7,506,135 | 8,744,195 | 11,033,931 |
| **Subtotal Operating Expenditures** | **7,506,135** | **8,744,195** | **11,033,931** |
| **Expenditures** | | | |
| Personnel Services | 4,742,419 | 5,327,873 | 6,168,530 |
| Services and Supplies | 1,706,555 | 2,144,313 | 3,609,637 |
| Capital Equipment | 15,073 | 52,000 | 13,915 |
| Internal Services and Misc. | 1,042,088 | 1,220,009 | 1,241,849 |
| **Subtotal Operating Expenditures (by type)** | **7,506,135** | **8,744,195** | **11,033,931** |
| **Capital Improvements** | | | |
| Lowry Closure Fund | 6,206,084 | 3,334,494 | 250,000 |
| Underground Storage Tanks | 2,842,615 | 546,500 | 569,000 |
| Enviro Services Seed Capital | 913,664 | 1,500,000 | 4,000,000 |
| **Subtotal Capital Improvements** | **9,962,364** | **5,380,994** | **4,819,000** |
| **Personnel Complement** | | | |
| Permanent Full-Time Equivalents | 39.00 | 41.00 | 46.60 |
| Other Full-Time Equivalents | 7.25 | 6.75 | 8.25 |
| **Total Personnel Complement** | **46.25** | **47.75** | **54.85** |
| **Transfers** | | | |
| Transfer to Underground Storage Tanks Fund - 78100-9784110 | 733,500 | 546,500 | 569,000 |
| Transfer to Environmental Capital Fund - 78100-9785110 | 1,500,000 | 1,500,000 | 1,500,000 |
| Transfer to Alternative Transportation SRF - 78100-9911410 | 295,000 | 411,300 | 411,300 |
| Transfer to Environmental Capital Fund - 78200-9785110 | 0 | 0 | 2,500,000 |
| **Subtotal Transfers** | **2,528,500** | **2,457,800** | **4,980,300** |



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## Capital Improvements

| Projects | | 2019 Recommended |
|---|---|---|
| **Environmental Quality** | | |
| **78310-6506000 Lowry Closure Fund** | | |
| EZ600 | Hazardous Response Fund | 250,000 |
| **Total** | | **250,000** |
| **78410-6506000 Underground Storage Tanks** | | |
| EZ005 | Underground Storage Tanks | 569,000 |
| **Total** | | **569,000** |
| **78500-6506000 Enviro Services Seed Capital** | | |
| EZ500 | Environmental Capital Fund | 1,500,000 |
| EG500 | Landfill Gas to Energy | 2,500,000 |
| **Total** | | **4,000,000** |
| **Grand Total** | | **4,819,000** |

# Capital Improvement Funds

# Overview

Citizens and public officials in Denver have supported significant public investments that make Denver the world-class city it is today. The City's Capital Improvement Program (CIP) develops the Six-Year Capital Improvement Plan, manages the City's annual budget process for funding citywide capital maintenance and expansion projects, supports strategic capital planning and programming efforts with City departments, and provides analysis for judicious financial decision making.

A Capital Improvement is a project or effort that maintains, improves, or constructs a City asset, such as buildings, transportation networks, parks and recreation facilities, water and sewer systems, and public art. **To be considered a capital improvement project, a project must have non-recurring expenses of at least $10,000 and lifecycle of 15 years or more.** The funding to maintain, upgrade, or install capital assets is based on annual appropriations to the CIP from sources such as property tax, lease or sale of real estate, highway users trust fund, state lottery revenues, and facilities admission taxes. The CIP is also supported by general obligation and revenue bonds, tax increment financing, federal and state grants, certificates of participation, local improvement districts, metropolitan districts and grants.

As the City's fiscal health remains strong due to economic growth in 2019, the Capital Improvement Program continues to benefit. **The 2019 CIP includes $185.5M budgeted for capital projects from annual capital revenues, including a transfer from the General Fund in the amount of $29.2M.** While $12.7M of the General Fund transfer is programmed for continuous investment in the Denver Health Westside Clinic, citywide space reallocations and moves, and street paving, the additional $16.5M is a "one-time" transfer to support the Elevate Denver GO Bond program management and mobility investments toward the implementation of the Mayor's Mobility Action Plan.

# Capital Improvement Program Strategies

- Reinforce financial policies and priorities for use of "one-time" General Fund revenue to address deferred capital maintenance needs, reduce the City's capital maintenance backlog and prolong the life of our existing infrastructure.
- Evaluate strategies for project delivery and procurement to ensure the timely completion of capital projects with the goal of avoiding unanticipated construction market escalations and costly delays.
- Improve citywide capital project status reporting to increase understanding and enhance reporting of the City's completed capital projects and capital projects in progress.
- Enhance tracking, monitoring and reporting of the city asset condition and performance.
- Alignment with the vision elements identified in Denveright and identified citywide priorities.

# Annual Capital Planning Process and Criteria

The City charter mandates a six-year capital planning process. City agencies identify initiatives or objectives to be accomplished within six years and list priority projects that support those objectives. This information is published every two years in a document called the "Six-Year Capital Improvement Plan." With the assistance of the Capital Planning and Programming Division, City departments, the Mayor's Office and City Council also identify critical needs that are not currently funded and develop plans to address those needs in the Six-Year Plan. **The City's Six-Year Capital Improvement Plan will be updated in early 2019.** Building on department and community input during the 2017 General Obligation Bond process, the Six-Year Capital Improvement Plan will include projects that continue major rehabilitation of city assets and new investments in capital infrastructure. In conjunction with the update of the Six-Year Capital Improvement Plan, the City will be continuing to assess capital maintenance standards and the cost to maintain the City's assets at an acceptable level.



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It is the responsibility of City departments, the Capital Planning and Programming Division, the Mayor's Office and City Council to identify funding and select projects that can be undertaken within the funds available each budget year. At the start of each annual Capital Improvement Program process, City departments manage an internal process to define capital program needs, including outreach to City Council. To develop citywide capital funding recommendations, requests are grouped into the following three expenditure categories: contractual financial obligations, capital maintenance programs/projects, and system enhancement programs/projects.

There are cases when supplemental funds may be needed during the implementation of a capital project. Approximately four percent of annual capital revenues are maintained in unappropriated contingency (fund balance) to address unforeseen circumstances.

## Contractual Financial Obligations

Financial obligations include contractual commitments (e.g., grant matching funds), certificate of participation (COP) financing for capital projects, ongoing partnerships, and internal budget transfers. Approximately 16 percent of current available capital revenue is committed to existing financial obligations.

## Capital Maintenance Programs/Projects

Annual maintenance programs comprise the majority of the annual Capital Program, with the goal of maintaining or improving current levels-of-service in all City capital assets. In each budget year, City departments make decisions on how to allocate spending across asset categories to meet an overall target level for maintenance expenditures. The overall target level for maintenance expenditures is based from annual funding requirement recommendations identified in the *City and County of Denver Infrastructure Analysis* completed in 2017. This approach allows flexibility for departments on how to best utilize maintenance funding across individual asset programs to manage service delivery. In addition to annual capital maintenance programs, the City makes additional investments annually for the rehabilitation and replacement of existing assets to supplement annual maintenance programs. The City will continue to assess capital maintenance standards and funding needs to maintain desired levels of service. Approximately 51 percent of current available capital revenue is committed to the City's annual maintenance programs. **The total capital maintenance investment in 2019 is $81 million.** Improvements include street repaving, bridge rehabilitation/replacement, traffic signal reconstruction, faded signs replacement, playground replacement, recreation center capital maintenance and public art restoration.

## System Enhancement Programs/Projects

System enhancement projects include projects that address buildout of our infrastructure network, facility upgrades, plans, studies, and other infrastructure investments that result in improved quality of life, economic development, and recreational opportunities. Approximately 33 percent of current available capital revenue is committed to the City's system enhancement projects.

## Capital Planning Process

Each year, budget requests for the Capital Improvement Program are brought to the City's Executive Development Council, representing citywide departments at the cabinet level. The role of the Executive Development Council is to give a broader perspective to capital budgeting and align the capital budget with important City initiatives. Meetings occur year-round, with a focus on annual capital budget development in July and August. The Executive Development Council is comprised of representation from the Mayor's Office and the following City departments: Finance, Public Works, Denver International Airport, Parks and Recreation, Office of Economic Development, Community Planning and Development, General Services, the Department of Public Health and the Environment and the City Attorney's Office. The Denver Urban Renewal Authority (DURA) is also represented at Executive Development Council.

In 2019, the Executive Development Council used the following criteria to prioritize projects:

- Contributes to the Denveright vision elements, with an emphasis on *Equitable, Affordable, and Inclusiv*e and *Well Connected, Safe, and Accessible Places*
- Serves neighborhoods considered to be in areas of high-inequity, while balancing citywide needs
- Advances design and construction of current capital project efforts already underway
- Addresses existing maintenance or completes a budgeted capital project
- Leverages additional funding from local, regional, or state partners

Executive Development Council recommendations are forwarded to the Mayor and then City Council as part of the annual budget approval process. This process includes City Council budget hearings in September of each year and the adoption of the City's annual budget in November.

# 2019 Annual Capital Improvement Program Highlights

**The 2019 CIP includes capital projects that incorporate the Denveright vision elements, resolve critical life/safety issues and maintenance needs of City facilities, result in forward progress of the Mobility Action Plan, and achieve current City priorities.**

## Denveright

Over the past two-years the City has undertaken an extensive public outreach and visioning process called Denveright. This effort culminated in July of 2018 with the release of a draft for a new Comprehensive Plan and other master plans that set a vision for growth, parks and recreation, and mobility improvements. While the CIP contributes to achieving all Denveright vision elements, the 2019 CIP emphasizes the vision elements of Equity and Well Connected.

## Leveraging Alternative Funding Sources

In November 2013, Denver residents voted to impose a special 3.5 percent retail marijuana sales tax to fund the enforcement and regulation of the retail marijuana industry, education and public health programs associated with marijuana consumption, and other city expenses. This revenue is in addition to retail marijuana shareback revenue received from the State. Each year, the city determines the amount of investment needed for marijuana enforcement, regulation, education and public health. If marijuana revenues exceed the annual expenditure requirements, the city will make "one-time" investments as revenues allow for capital projects. Almost $9 million in marijuana revenues is allocated for one-time capital project investments in mobility, designated by MJ019, and include:

- $1,845,000 to accelerate the design and construction of new bikeways.
- $2,500,000 for sidewalk construction and repair projects
- $3,120,000 for building and maintaining a redundant fiber optic network.
- $1,485,000 for construction of medians along Green Valley Ranch Boulevard

Additional detail about each of these investments can be found in the Capital Improvement Fund Project Descriptions by Agency section.

The Transportation Improvement Program (TIP), administered by the Denver Regional Council of Governments (DRCOG), identifies transportation projects to be implemented with state and federal funding. The 2019 CIP continues appropriations to leverage Denver Regional Council of Governments (DRCOG) Transportation Improvement Program (TIP) funding from the 2018-2021 cycle. Additional, DRCOG has initiated a new, "dual model" process for the 2020-2023 TIP that addresses both regional and local priority projects. The 2019 CIP reserves match funding for potential projects selected through the regional process, as well as match commitment for the "subregional" TIP funding dedicated to Denver, estimated to be approximately $55M over four years.



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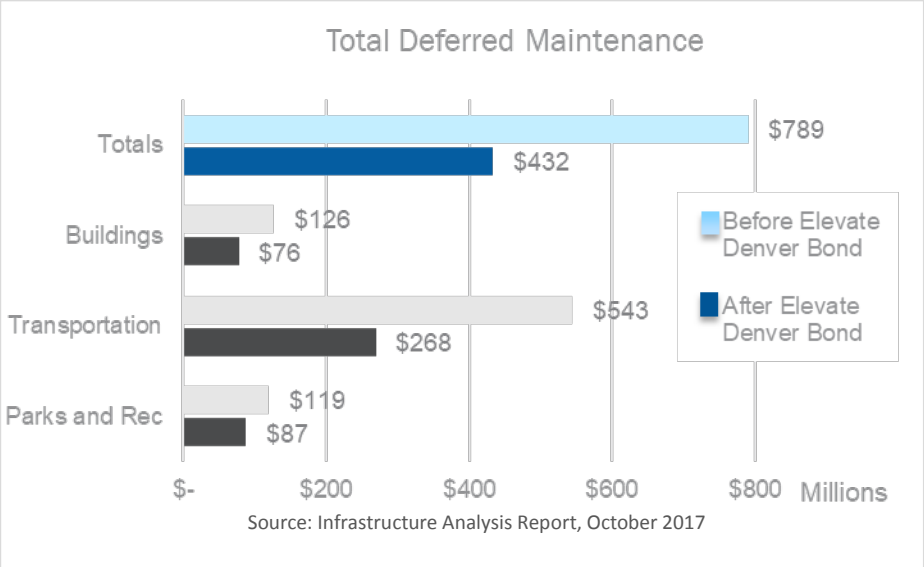
In spring of 2018, the Colorado General Assembly passed Senate Bill 001 which authorized a transfer from the state general fund to the state highway fund, the highway users tax fund, and a new multimodal transportation options fund. As a result, Denver will receive $9.4M for transportation projects to be programmed as part of the 2019 CIP. This $9.4M will go toward funding additional multimodal improvements on existing major capital construction projects and support increased funding levels for transportation safety and mobility.

## Deferred Maintenance

Infrastructure condition assessments continue to be a major emphasis for the capital program. In February 2017, the City completed a comprehensive infrastructure analysis report (*City and County of Denver Infrastructure Analysis*) to facilitate capital planning and asset management. The 2017 analysis identified $789 million in deferred maintenance. After the successful vote of the Elevate Denver General Obligation Bond, the City performed a re-baselining of the comprehensive infrastructure analysis. Total overall deferred maintenance backlog reduced from $789M to $432M.




Overall, the City is trending positively in the condition of its assets. Looking to the future, the city will need to balance the ongoing rehabilitation of existing assets and infrastructure with demands for future growth and investment. The 2019 capital budget includes enhanced investment in deferred maintenance which demonstrates the city's commitment in reducing the current backlog. In 2019, the capital maintenance program funding will support:

- Paving of 430 lane miles in poor condition. The paving of the additional lane miles will aide in stabilizing the citywide pavement condition index preventing the decline of pavement condition.
- Increased maintenance investment for major and minor rehabilitation of our City's bridges and structures.
- Increased maintenance investments in popular cultural venues such as Red Rocks Amphitheatre and the Denver Performing Arts Complex, to ensure these places are able to continue to attract and host nationally-renowned artists and performances.
- Address critical life-safety and accessibility issues in our City buildings, such as replacing the fire alarms in the City and County Building, elevators in the Police Administration Building, and electrical systems at the Denver County Jail.
- Rehabilitation of public buildings, continuing to concentrate repair monies on systems that are critical to the integrity of buildings and facilities, such as mechanical systems, electrical systems, roofs, and life safety. In 2019, annual capital funds will be used to continue to address critical findings identified in the Facilities Condition Assessment at

all public facilities, including library branches, police and fire stations, and recreation centers. Annual capital funding also supports facilities at the Zoo, Art Museum, Botanic Gardens, and Museum of Nature and Science.

- Continued capital investment in our park assets including recreation centers, playground replacement, irrigation system replacement and court rehabilitation.

## Mobility Action Plan (MAP)

In 2017, the City released the Mobility Action Plan (MAP), a comprehensive, multi-modal strategy to address Denver's transportation and mobility needs in the near term. The MAP outlines forty specific tactical actions which will ignite a multi-modal shift, make our streets safer, reduce carbon emissions and air pollution, improve public health and create smart connections. The plan will specifically accelerate the policies, programs and projects that promote pedestrians, bicycles, transit and mobility enhancing technology, all of which will improve place-making and walkability and ensure a quality experience for all users. **The total 2019 capital investment in the Mobility Action Plan is $34.2M.** The following is a summary of the capital projects that support implementation of the MAP.

- Substantial increase in the investment for design and construction of bicycle projects to accelerate the implementation of Denver Moves Bicycles and achieve the City goal of 125 miles of new bikeways in five years.

- Continued investment to implement Denver Moves Pedestrians and enhance pedestrian mobility with improvements to pedestrian crossing improvements at 10 intersections and complete over five miles of sidewalk gaps.

- Funding the implementation of Denver Moves Transit which includes design and construction of speed and reliability improvements on high frequency bus routes to improve bus travel and make transit a more attractive travel option.

- Over $1 million to support implementation of the Vision Zero Action Plan with the goal of zero transportation related deaths or injuries. Rapid safety improvements, such as crossing treatments, signal modifications, and geometry changes will be made along one or two high injury network corridors.

- Increased investment in Safe Routes to Schools which include sidewalk improvements around two schools and additional flashing beacons on busy traffic corridors around elementary schools.

- Continued funding for neighborhood transportation management to complete three plans which will capture neighborhood challenges and opportunities, examine current travel patterns, understand parking demand and supply to inform prioritization of future investments.

- Development of comprehensive street design guidelines to inform rules, standards, and regulations for street design in order to realize the Denveright vision for the better streets.

- Funding to construct medians along Green Valley Ranch Boulevard between Telluride and Yampa to increase safety, accessibility, and mobility for the large student population at the adjacent school campus.

- Significant investment in the redundancy and maintenance of fiber optic network to position the City for transportation technology innovations, such as connected and autonomous vehicles, freight improvements, and transit information.

- Continued appropriation to leverage the Advanced Transportation and Congestion Management Technologies Deployment (ATCMTD) funding which will accelerate the implementation of the City's Smart Cities Program by focusing on the Intelligent Vehicle project. The Intelligent Vehicle project will address the city's most pressing traffic congestion and safety issues and deliver measurable outcomes.



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- Multi-modal transportation studies which will result in the development of a phased improvements leading to a complete and connected multimodal network in areas across the city. Study areas include the Broadway Station Area and the Yale Corridor between I-25 and Colorado.

## Mayor's Priorities (Jobs, Children and Youth, Public Safety/Safety Net, Sustainability)

### Jobs

- Funding for a study to identify and evaluate improvements to 52nd Avenue from Vasquez to York to enhance mobility for freight traffic serving industrial businesses in the north Denver.

### Children and Youth

- Improvements to existing parks to better serve neighborhood youth, including physical activity area at Swansea Park geared to ages 10-14 and a new nature play equipment at St Charles Park.

- Appropriation to leverage Great Outdoors Colorado (GOCO) funding to improve youth connections to nature by creating and enhancing recreational places in the Cole neighborhood as well as generating complementary programs that provide a diversity of outdoor experiences.

### Public Safety/Safety Net

- Funding for the design and construction to existing and new shelter facilities to support the City's goals to end homelessness.

- Investment in capital improvements that will increase safety citywide for all travel modes. Improvements include intersection improvements and other multimodal safety improvements.

- Funding for the construction of in-person visitation at the Denver County Jail which will modernize its facility and allow for a more progressive system of visitation that will improve inmate and family wellness.

- Support for the relocation of the Denver Police Department's Gang and SWAT units to the Park Avenue West facility to create efficiencies, meet requirements for work environment, and provide operational needs for emergency response.

- Funding to address existing needs at the Street Maintenance facility at Roslyn to provide adequate and appropriate work environment for employees and eliminate unsafe, hazardous conditions.

- Additional work to refine the programming of a new Combined Safety Training Facility, including the development of a real estate strategy.

### Infrastructure Supporting Sustainability

- Two million dollars to begin construction on a regional park and water quality basin at Heron Pond to more sustainability treat storm water in the area, provide outdoor educational opportunities for the surrounding neighborhood, and provide more open space and nature play amenities.

## Other Capital Programs

The use of general obligation (GO) bonds to fund capital projects is only occasionally used to fund large projects outside of available annual CIP resources. These projects are authorized by voters and approved through ordinance after the elections and are not included in the annual budgeting process. Bond projects include Elevate Denver (2017 GO bond), National Western Center (2015 2C Ballot Initiative), and the Colorado Convention Center Expansion (2015 2C Ballot Initiative). A summary of currently budgeted bond projects (including 2017 actual expenditures, 2018 estimated expenditures and 2019 projected expenditures) is included in Schedule 36000/37000.



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Capital Improvement Funds account for the acquisition, construction, and maintenance of major capital assets other than those financed through special assessments or enterprise funds. The City and County of Denver has six main capital improvement funds.

**Winter Park Fund**. Under a 2002 agreement with Intrawest, the operators of the Winter Park Ski Resort, the City received $2 million annually from the resort through mid-2012. Based on a formula established in the July 1, 2012 to June 30, 2013 fiscal year by the Winter Park Recreational Association, the City receives annual payments from the resort's operations and has been eligible to receive additional incentive payments since September 2013. All funds are restricted to capital repair and rehabilitation of existing park and recreation facilities.

**Capital Improvement Fund (CIF).** The sources of revenue for the Capital Improvement Fund are the general property tax, 2.5 mills dedicated for capital maintenance, interest earnings, a portion of the Highway Users Trust Fund (HUTF), transfers from other funds (on occasion), and the sales of assets and reimbursements. The 2019 projected amount available for appropriation is approximately $152.5 million. This represents $35.1 million in general property tax; $42 million from the dedicated 2.5 mills for maintenance; $1 million from dedicated lodgers tax committed to annual capital maintenance of the National Western Center; $17.8 million in HUTF, including one-time $9.4 million contribution authorized by the state legislature in Senate Bill 001 for transportation projects; $5.8 million in investment earnings; $21.5 million transfer from the General Fund for Technology Services projects and infrastructure; $29.2 million transfer from the General Fund for multi-year capital commitments and one-time capital project needs; and $227K in reimbursements and real estate sales.

**State Conservation Trust Fund (SCTF).** The City receives a share of the lottery funds generated by the State for parks and recreation projects. Based on Denver's population, the City should receive approximately $6.6 million from the State in 2019 according to estimates made by the Colorado Division of Local Government.

**Entertainment and Cultural Capital Facilities Fund.** This fund, alternatively known as the Surplus Seat Tax Fund, derives its revenue from a facilities admissions tax (seat tax). A seat tax of 10 percent is charged on tickets at the following facilities: Denver Coliseum, Red Rocks, Denver Performing Arts Complex, Denver Botanic Gardens, National Western Stock Show and the Convention Center Complex. Beginning in 2019, seat tax revenue generated at the Convention Center Complex will be programmed to a new Convention Center Complex capital improvement fund to support capital maintenance and debt service for the Convention Center Complex expansion project. After allocating a portion of seat tax into the new Convention Center Complex fund, the anticipated revenues for 2019 are $8.8 million.

**General Obligation Bond Fund.** This fund accounts for projects funded with General Obligation Bonds. These projects are authorized by voters and approved through ordinance after the elections and are not included in the annual budgeting process. The use of general obligation bonds to fund capital projects is only occasionally used to fund large projects outside of available annual CIP resources. A summary of currently budgeted bond projects (including 2017 actual expenditures, 2018 estimated expenditures and 2019 projected expenditures) is included in this section in Schedule 36000/37000.

**Other Capital Project Fund.** The capital projects budgeted in the Other Capital fund are for projects that are funded by local or private monies. Proceeds coming directly to the City from a sale/lease-back certificate of participation are also assigned to this fund series. These projects are authorized by ordinance as needed throughout the year and are not included in the annual budgeting process. A list of currently budgeted projects (including 2017 actual expenditures, 2018 estimated expenditures and 2019 projected expenditures) is included in this section in Schedule 38000, followed by a narrative description of each project. Please refer to the Grants/Special Revenue Fund section of the budget book for information on State, Federal, and Local capital grants.

The City's capital program has several components:

**Proposed new annual appropriations**. Project appropriations from annual capital funds are described on the following pages, along with a financial statement on each fund. Mill levy funds for capital maintenance expenditures are separately identified using funds 34991 to 34995.

**Previously-appropriated capital funds.** Since capital appropriations do not lapse at the end of the year but rather roll forward, there will be capital expenditures in 2019 for projects authorized in previous years in many capital funds. These rollover capital expenditures only appear in the City's accounting system and are not detailed in the annual budget document. The projects that are completed are closed out, and any remaining funds are rescinded and returned to fund balance to be programmed for capital projects during the next annual budget cycle. Any recession amounts are noted in the fund schedule.

**Capital appropriations from enterprise funds and internal service funds**. These appropriations are listed in the respective Agency Detail sections and in the Enterprise Fund section in this book. They are included in this capital section only as part of the overall summary of 2019 capital expenditures.



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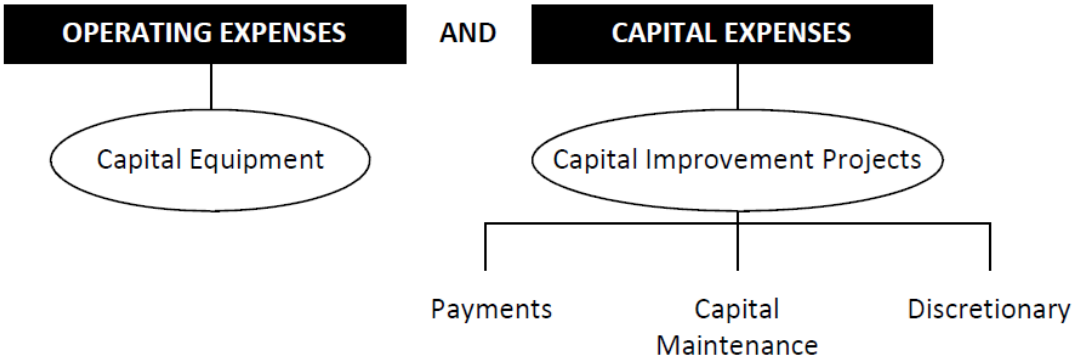
# Operating Impacts of Capital Projects

To provide service to its citizens, a City government needs funding for costs such as salaries, supplies and other operating items. Most public services also entail costs for furniture, automobiles, other equipment and vehicles, land and construction of buildings or other public facilities. These costs are separated into two large categories: (1) operating expenditures and (2) capital outlays.

**Operating expenditures** include personnel costs, day-to-day maintenance and operation of City assets, and the acquisition of goods that are consumed as a service is provided. These types of expenses cost less on a unit basis than most capital outlays, and they recur at roughly the same level from year to year.




Capital outlays occur on a periodic basis. Within the broad category of capital outlay expenditures, there are two subgroups: (a) capital equipment and (b) capital improvements. The City budgets capital equipment annually through an agency's operating budget. The City budgets capital improvements annually through dedicated revenue. **The City expends the capital improvement budget on the acquisition, rehabilitation or expansion of assets.**

Capital improvement expenses also generate operating costs that must be recognized and accommodated. For example, the construction of a new City facility may result in increases in utility costs, additional long-term facility maintenance costs and additional personnel and supplies to support operations. Capital improvements can also promote economic development, which can have a positive impact on the City's economy and fiscal condition. During the annual budget process, the Capital Planning and Programming division (CPP) works with departments to determine the anticipated impacts of capital projects on operating budgets for future years. The timeline for an operating budget increase is typically driven by the anticipated completion date of the project.

It is the goal of the Capital Improvement Program to improve the estimation of operating costs of capital projects in collaboration with departments to better facilitate the annual budget process, financial planning and long-range capital planning.

On the following pages, you will find a summary of the projected impact of the 2019 capital improvement program on the City's operating budget. The summary is categorized by project and by type of impact and does not include capital projects that are in the study phase of project development. Impacts are identified as either minor (small impact), modest (medium impact) or major (significant impact). The impact categories are as follows:

- Future Operating Cost Increases or Impacts Existing Work Programs
- Future Operating Cost Decreases (Rehab/Replacement of End of Life Assets)
- Capital Cost Avoidance (Decreases Costs and/or Avoids Future Costs)
- Potentially Increases Direct Revenues and/or Aids Economic Development

| Project | Operating Budget Impact | Description |
|---|---|---|
| **Future Operating Cost Increases or Impacts to Existing Work Programs** | | |
| **Parks and Recreation** | | |
| Heron Pond Parks and Water Quality Improvements | Major | Additional maintenance costs |
| Kentucky and Irving Pocket Park | Modest | Additional maintenance costs |
| St. Charles Park Playground | Minor | Additional maintenance & energy costs |
| GOCO Inspire Implementation | Minor | Additional maintenance costs |
| UDFCD Trail Development | Minor | Additional maintenance costs |
| Sand Creek Greenway | Minor | Additional maintenance costs |
| **Public Works Transportation** | | |
| Green Valley Ranch Medians Telluride to Yampa | Modest | Additional maintenance costs |
| Fiber System Resiliency & Maintenance | Modest | Expanded work program & maintenance costs |
| Safety and Neighborhood Programs | Minor | Additional maintenance costs |
| 56th Avenue and Pena Boulevard Interchange | Modest | Additional maintenance costs |
| Denver Moves Bicycles Implementation | Major | Expanded work program & maintenance costs |
| DRCOG TIP High Line Canal at Parker/Mississippi | Modest | Additional maintenance costs |
| DRCOG TIP I-25/Broadway Interchange | Modest | Additional maintenance costs |
| Denver Moves Downtown Multimodal Access Plan | Modest | Expanded work program & maintenance costs |
| Vision Zero Implementation | Modest | Expanded work program & maintenance costs |
| Sidewalk Gaps and Safety Repair | Modest | Expanded work program & maintenance costs |
| Safe Routes to School | Minor | Expanded work program & maintenance costs |
| DRCOG TIP Iowa/Santa Fe Connections | Minor | Additional maintenance costs |
| Denver Moves Transit Implementation | Minor | Expanded work program & maintenance costs |
| Pedestrian Crossing Improvements | Minor | Additional maintenance costs |
| **Public Works Facilities** | | |
| Street Maintenance Operations Building Improvements | Minor | Additional maintenance costs |
| County Jail Visitation Construction | Major | Additional maintenance & personnel costs |
| Gang/SWAT Design and Construction | Modest | Additional maintenance costs |
| **Department of Finance Real Estate Division** | | |
| Citywide Courtroom Improvements | Modest | Additional maintenance costs |
| Strategic Shelter Facilities | Modest | Expanded work program & maintenance costs |
| **North Denver Cornerstone Collaborative** | | |
| Swansea Park Improvements | Minor | Additional maintenance costs |



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| Project | Operating Budget Impact | Description |
|---|---|---|
| **Future Operating Cost Decreases (Rehab/Replacement of End of Life Assets)** | | |
| **Parks and Recreation** | | |
| Denver Zoo Operations Complex Upgrades | Minor | Rehabilitate existing/avoid end of life failure |
| Denver Botanic Gardens HVAC Repair | Modest | Energy efficiency improvements |
| **General Services** | | |
| Energy Conservation Projects (Citywide) | Major | Energy efficiency improvements |
| Police Administration Building Elevator Modernization | Modest | Rehabilitate existing/avoid end of life failure |
| **Public Works Transportation** | | |
| Traffic Signal Infrastructure | Minor | Replace existing/avoid end of life failure |
| Signal Systems Match | Modest | Replace existing/avoid end of life failure |
| Bridge Programmed Maintenance/Replacement | Major | Rehabilitate existing/avoid end of life failure |
| **Denver Public Library** | | |
| DPL Western History Archive Collection Shelving | Minor | Replace existing/avoid structure damage |
| **Capital Cost Avoidance (Decreases Costs and/or Avoids Future Costs)** | | |
| **Parks and Recreation** | | |
| Mountain Parks Infrastructure | Modest | Avoid structural damage |
| Annual Parks and Recreation Maintenance Programs | Modest | Repairs to avoid asset class deterioration |
| **Denver Art Museum** | | |
| Art Museum Building Maintenance/Repair | Minor | Repair existing/avoid structural damage |
| **Denver Zoo** | | |
| Zoo Building Maintenance/Repair | Minor | Repair existing/avoid structural damage |
| **Denver Museum of Nature & Science** | | |
| Museum of Nature and Science Maintenance/Repair | Minor | Repair existing/avoid structural damage |
| **Denver Botanic Gardens** | | |
| Botanic Gardens Maintenance/Repair | Minor | Repair existing/avoid structural dama+B2:D75ge |
| **National Western Stock Show** | | |
| NWC Maintenance/Repair | Minor | Repair existing/avoid structural damage |
| **Arts & Venues** | | |
| Public Art Maintenance | Modest | Repair existing/avoid structural damage |
| Building Maintenance & Repair (all facilities) | Modest | Repair existing/avoid structural damage |

| Project | Operating Budget Impact | Description |
|---|---|---|
| **Department of Finance Real Estate Division** | | |
| Space Reallocation & Move Support | Modest | Renovation and repairs to avoid asset class deterioration |
| **Public Works Transportation** | | |
| Annual Public Works Transportation Maintenance Programs | Modest | Repair existing/avoid structural damage |
| **Public Works Facilities** | | |
| Annual Public Works Facilities Maintenance Programs | Modest | Repair existing/avoid structural damage |
| **Potentially Increases Direct Revenue and/or Aids Economic Development** | | |
| **Public Works** | | |
| Smart Cities | Modest | Technological advances to drive innovation |
| 16th Street Mall Maintenance | Minor | Infrastructure to support access and events |
| **Arts & Venues** | | |
| Convention Center Capital Projects and Maintenance | Major | Infrastructure to support access and events |



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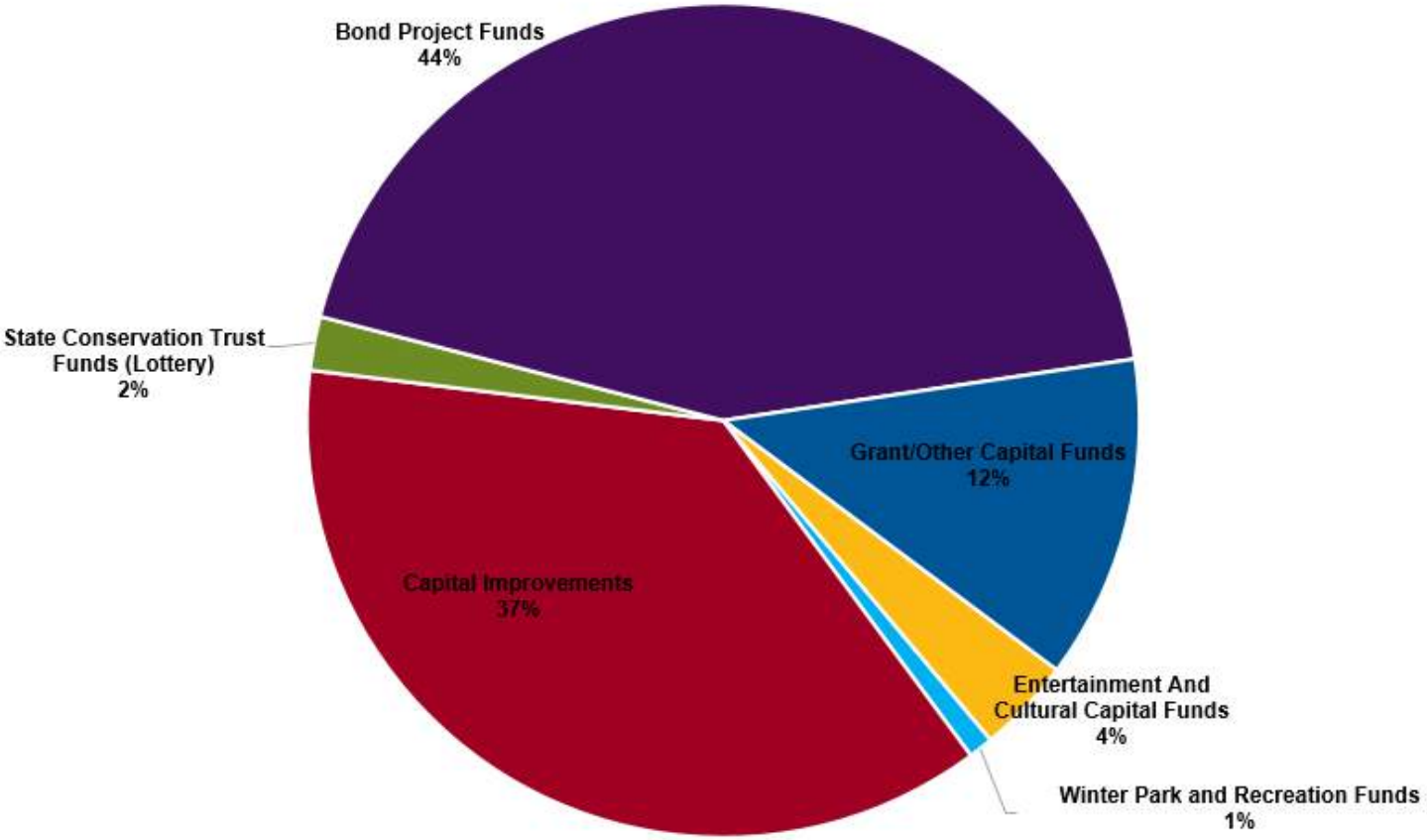
# Capital Projects - Expenditure Summary by Fund

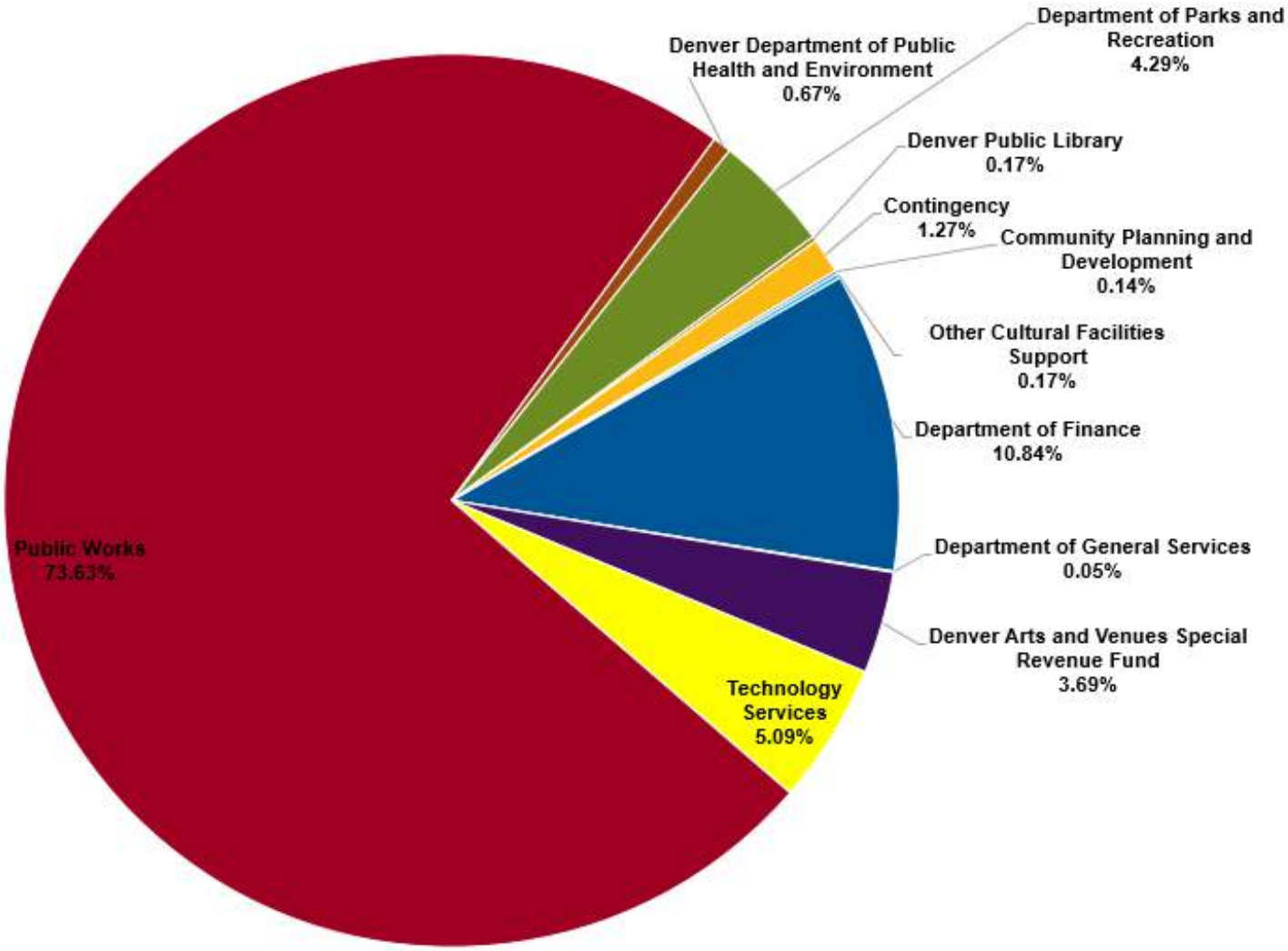



(In Thousands)

| Asset Type | Amount |
|---|---|
| Winter Park and Recreation Funds | 4,110 |
| Capital Improvements | 157,139 |
| State Conservation Trust Funds (Lottery) | 8,834 |
| Bond Project Funds | 184,951 |
| Grant/Other Capital Funds | 53,303 |
| Entertainment and Cultural Capital Funds | 15,576 |
| | $423,913 |

*Expenditures include fund balance.

# Capital Projects - Expenditure Summary by Department




(In Thousands)

| Asset Type | Amount |
|---|---|
| Community Planning and Development | 575 |
| Other Cultural Facilities Support | 700 |
| Department of Finance | 45,773 |
| Department of General Services | 200 |
| Denver Arts and Venues Special Revenue Fund | 15,584 |
| Technology Services | 21,479 |
| Public Works | 310,886 |
| Denver Department of Public Health and Environment | 2,845 |
| Department of Parks and Recreation | 18,099 |
| Denver Public Library | 730 |
| Contingency | 5,352 |
| | $422,223 |



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| (In Thousands) | 2017 Actuals | 2018 Appropriated | 2019 Recommended |
|---|---|---|---|
| **Financial Resources** | | | |
| **Annually Appropriated** | | | |
| Property | 66,608 | 75,656 | 77,099 |
| Lodgers | 0 | 2,000 | 1,000 |
| Occupational Privilege | 0 | 0 | 0 |
| Interest Income | 3,600 | 6,168 | 7,402 |
| Charges for Services | 90 | 0 | 0 |
| Miscellaneous Other | 119,174 | 100,628 | 87,223 |
| **Total Annually Appropriated CIP Revenues** | **189,472** | **184,453** | **172,723** |
| **Other CIP Revenues** | | | |
| Bond Project Funds | 117,511 | 154,545 | 184,951 |
| Grant/Other Capital Funds | 16,456 | 36,737 | 53,303 |
| **Total Other CIP Revenues** | **133,967** | **191,282** | **238,253** |
| **Total CIP Revenues** | **323,439** | **375,735** | **410,976** |
| **Uses of Resources** | | | |
| **By Fund** | | | |
| Winter Park and Recreation Funds | 4,382 | 2,268 | 4,110 |
| Capital Improvements | 155,976 | 155,157 | 157,139 |
| State Conservation Trust Funds (Lottery) | 5,796 | 8,647 | 8,834 |
| Bond Project Funds | 117,511 | 154,545 | 184,951 |
| Grant/Other Capital Funds | 16,456 | 36,737 | 53,303 |
| Entertainment And Cultural Capital Funds | 9,774 | 14,184 | 15,576 |
| **Total CIP Expenditures by Fund** | **309,895** | **371,539** | **423,912** |
| **By Department** | | | |
| Mayor's Office | 2 | 0 | 0 |
| Community Planning and Development | 1,430 | 1,225 | 575 |
| Other Cultural Facilities Support | 371 | 700 | 700 |
| Department of Finance | 22,319 | 26,214 | 45,773 |
| Department of General Services | 534 | 698 | 200 |
| Denver Arts and Venues Special Revenue Fund | 5,681 | 18,297 | 15,584 |
| Technology Services | 30,728 | 24,488 | 21,479 |
| Public Works | 199,161 | 269,503 | 310,886 |
| PW Wastewater Management Division | 36 | 0 | 0 |
| Denver Department of Public Health and Environment | 2,433 | 2,845 | 2,845 |
| Department of Parks and Recreation | 22,076 | 19,607 | 18,099 |
| Denver Public Library | 128 | 0 | 730 |
| Previous Year Appropriations | 24,997 | 6,597 | 1,690 |
| Contingency | 0 | 3,797 | 5,352 |
| Rescissions | 0 | (2,431) | 0 |
| **Total CIP Expenditures by Department** | **309,895** | **371,539** | **423,912** |

| (In Thousands) | 2017 Actuals | 2018 Appropriated | 2019 Recommended |
|---|---|---|---|
| **Other Capital Improvements (Enterprise Funds)** | | | |
| **By Fund** | | | |
| Wastewater Management | 63,226 | 43,856 | 42,738 |
| Aviation | 103,463 | 85,187 | 104,708 |
| Environmental Services | 9,962 | 5,381 | 4,819 |
| Golf | 1,511 | 1,000 | 500 |
| **Total Enterprise Fund CIP Expenditures** | **178,162** | **135,424** | **152,765** |



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# Winter Park Parks & Recreation Funds - Schedule 30001

| | 2017 Actuals | 2018 Appropriated | 2019 Recommended |
|---|---|---|---|
| **Financial Resources** | | | |
| Interest Income | 84,968 | 113,000 | 136,000 |
| Miscellaneous Other | 3,618,201 | 2,600,000 | 3,000,000 |
| **Total** | **3,703,169** | **2,713,000** | **3,136,000** |
| **Uses of Resources** | | | |
| Expenditures/Appropriations | 4,382,240 | 2,170,000 | 3,609,624 |
| Rescissions | 0 | (1,697) | 0 |
| Contingency | 0 | 100,000 | 500,000 |
| **Total** | **4,382,240** | **2,268,303** | **4,109,624** |
| Net Increase (Decrease) in Fund Balance | (679,071) | 444,697 | (973,624) |
| Fund Balance January 1 | 7,317,230 | 6,638,159 | 7,082,856 |
| **Fund Balance December 31** | **6,638,159** | **7,082,856** | **6,109,232** |

| Projects | | 2019 Recommended |
|---|---|---|
| **Department of Parks and Recreation** | | |
| **30015-7010000 Parks Debt Payments - 30015** | | |
| RJ007 | Sand Creek Greenway | 25,000 |
| RJ007 | UDFCD Trail Development | 400,000 |
| **Total** | | **425,000** |
| **30045-7010000 Parks Citywide Projects - 30045** | | |
| RJ010 | Citywide Courts Rehabilitation | 650,000 |
| RJ010 | Citywide Median Rehabilitation | 250,000 |
| RJ009 | Citywide Recreation Center Rehabilitation | 600,000 |
| RJ010 | Citywide Turf Restoration | 125,000 |
| RJ010 | Citywide Water Conservation | 1,059,624 |
| RC454 | Mountain Parks Facilities | 250,000 |
| RC454 | Mountain Parks Infrastructure | 250,000 |
| **Total** | | **3,184,624** |
| **Grand Total** | | **3,609,624** |



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# Department of Parks and Recreation

## Park Debt Payments

**Sand Creek Greenway** ($25,000). Funding is for annual multi-jurisdictional investment for Sand Creek Greenway maintenance and improvements managed by Sand Creek Greenway Foundation.

**UDFCD Trail Development** ($400,000). Funds will be used for annual match with Urban Drainage and Flood Control District (UDFCD) for repairs and improvements to drainageways and adjacent trail systems citywide.

## Parks Citywide Projects

**Citywide Courts Rehabilitation** ($650,000). Funding is for capital maintenance of basketball and tennis courts throughout the park system, including tennis courts at Sloan's Lake Park.

**Citywide Median Rehabilitation** ($250,000). Funding is for routine capital maintenance of city medians, including landscape replacement and irrigation upgrades.

**Citywide Recreation Center Rehabilitation** ($600,000). Funds are used for capital maintenance of recreation center facilities, including roof repair and replacement at Barnum Recreation Center and other critical facility needs citywide.

**Citywide Turf Restoration** ($125,000). Funding is for routine turf restoration and replacement in parks throughout the citywide park system.

**Citywide Water Conservation** ($1,059,624). Funding will be used to continue implementation of water conservation techniques to meet the sustainability program objectives of the City.

**Mountain Parks Facilities** ($250,000). Funding will be used for repair and maintenance of Denver Mountain Parks facilities including restrooms, shelters, historic structures, and other buildings.

**Mountain Parks Infrastructure** ($250,000). Funding will be used for repair and maintenance of Denver Mountain Parks infrastructure including trails, bridges, site improvements, and campground improvements.

# Capital Improvement Fund - Schedule 31000

| | 2017 Actuals | 2018 Appropriated | 2019 Recommended |
|---|---|---|---|
| **Financial Resources** | | | |
| Property | 66,607,863 | 75,656,289 | 77,098,520 |
| Lodgers | 0 | 2,000,000 | 1,000,000 |
| Occupational Privilege | 34 | 0 | 0 |
| Interest Income | 2,769,855 | 4,800,000 | 5,760,000 |
| Charges for Services | 89,644 | 0 | 0 |
| Miscellaneous Other | 95,117,069 | 79,503,438 | 68,766,571 |
| **Total** | **164,584,465** | **161,959,727** | **152,625,091** |
| **Uses of Resources** | | | |
| Expenditures/Appropriations | 155,976,292 | 155,926,710 | 154,789,303 |
| Rescissions | 0 | (2,419,756) | 0 |
| Contingency | 0 | 1,650,000 | 2,350,000 |
| **Total** | **155,976,292** | **155,156,954** | **157,139,303** |
| Net Increase (Decrease) in Fund Balance | 8,608,174 | 6,802,773 | (4,514,212) |
| Fund Balance January 1 | 194,296,000 | 202,904,174 | 209,706,946 |
| **Fund Balance December 31** | **202,904,174** | **209,706,946** | **205,192,734** |



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| Projects | | 2019 Recommended |
|---|---|---|
| **General Services** | | |
| **33069-3010000 Facility CIP Projects** | | |
| GK050 | PAB Elevator Modernization | 915,000 |
| **Total** | | **915,000** |
| **North Denver Cornerstone Collaborative** | | |
| **34080-0146000 Other Agency Capital Project** | | |
| MO001 | 52nd Ave Next Steps Study | 350,000 |
| MO001 | Xcel Substation Study in Elyria | 75,000 |
| **Total** | | **425,000** |
| **Community Planning and Development** | | |
| **34080-0141000 Other Agency Capital Project** | | |
| ZA904 | Board-up/Securing of Hazardous Structures | 150,000 |
| ZT001 | Broadway/I-25 Multi-modal Access Study | 275,000 |
| ZA901 | Demolish Hazardous Structures | 150,000 |
| **Total** | | **575,000** |
| **Other Cultural Facilities Support** | | |
| **34080-1000000 Other Agency Capital Project** | | |
| ZF100 | Museum of Nature and Science Maintenance | 350,000 |
| **Total** | | **350,000** |
| **34080-1200000 Other Agency Capital Project** | | |
| ZG100 | Denver Art Museum Maintenance | 350,000 |
| **Total** | | **350,000** |
| **Department of Finance** | | |
| **33090-2570000 Strategic Shelter Facilities** | | |
| HF001 | Strategic Shelter Facilities | 3,350,000 |
| **Total** | | **3,350,000** |
| **34080-2570000 Other Agency Capital Project** | | |
| PT008 | Citywide Courtroom Improvements | 2,925,000 |
| ZJ100 | Property Planning and Evaluation | 300,000 |
| PQ014 | Space Reallocation Move Support | 4,425,000 |
| **Total** | | **7,650,000** |
| **34080-2590000 Other Agency Capital Project** | | |
| SD100 | 2015A COP 911 and Fleet Service Center | 708,222 |
| PL001 | Central Platte Service Payment | 828,900 |
| ZE002 | National Western Center (NWC) Capital Maintenance | 1,000,000 |
| **Total** | | **2,537,122** |

| Projects | | 2019 Recommended |
|---|---|---|
| **Denver Arts and Venues Special Revenue Fund** | | |
| **34080-3050000 Other Agency Capital Project** | | |
| ZZ401 | Public Art Maintenance | 285,000 |
| **Total** | | **285,000** |
| **Technology Services** | | |
| **34080-3070100 Other Agency Capital Project** | | |
| ZI905 | Infrastructure and Network Replacement | 2,040,085 |
| ZI902 | Innovation Fund Projects | 8,000,000 |
| ZI903 | Radio Replacement - Radars | 52,600 |
| ZI903 | Radio Replacement - Safety | 1,664,109 |
| ZI903 | Radio System Upgrade | 2,835,728 |
| ZI907 | Sheriff Reform Technology Investments | 1,404,322 |
| ZI906 | Strategic Resource Alignment | 2,900,000 |
| ZI908 | Technology System Upgrades | 1,000,000 |
| ZI904 | User Component Replacement | 990,000 |
| ZI904 | User Component Replacement - Safety MDT/MCT Laptop Equipment | 591,808 |
| **Total** | | **21,478,652** |
| **Public Works** | | |
| **31015-5011000 PW Debt Payments** | | |
| PO007 | 16th Street Mall Maintenance Program | 300,000 |
| PH035 | 56th Avenue/Quebec Street Improvements | 766,000 |
| PO012 | Burn Building Replacement | 162,648 |
| PT006 | DRCOG 2020-2023 TIP Regional Share | 1,600,000 |
| PT007 | DRCOG 2020-2023 TIP Sub-Regional Share | 2,230,000 |
| PQ004 | DRCOG TIP I-25/Broadway Interchange | 1,398,333 |
| PR009 | DRCOG TIP Iowa/Santa Fe Connections | 1,602,000 |
| PM008 | East Corridor Payment | 3,870,861 |
| PQ003 | Pena Boulevard Operations and Maintenance | 1,000,000 |
| PQ001 | Pena Boulevard Tower Road Interchange | 25,400 |
| PR003 | Smart Cities | 1,500,000 |
| PP005 | Tower Road Improvements | 1,246,180 |
| **Total** | | **15,701,422** |
| **31025-5011000 PW Annual Programs** | | |
| PZ776 | 2A Streets Rotomill and Overlay Program | 4,500,000 |
| PN013 | Bike/Ped Bridges Maintenance Program | 62,206 |
| PZ034 | Bridge Programmed Maintenance/Replacement | 1,527,600 |
| PZ043 | Curb Ramps | 1,807,662 |
| PM014 | Medians/Traffic Islands | 279,083 |
| PH005 | Parking - Neighborhood Transition Improvements | 331,319 |



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| Projects | | 2019 Recommended |
|---|---|---|
| PH008 | Parking Garage Maintenance | 331,319 |
| PC022 | Safety and Neighborhoods | 438,196 |
| PZ041 | Street Rotomill and Overlay Program | 3,490,100 |
| PZ037 | Traffic Signal Infrastructure | 2,000,000 |
| PZ128 | Transportation Management Center (TMC) Program | 112,221 |
| PZ047 | Vehicle and Multi-Modal Detection | 112,221 |
| **Total** | | **14,991,927** |
| **31050-5011000 PW Improvement Projects** | | |
| PO006 | 56th Avenue and Pena Boulevard Interchange | 1,650,000 |
| PT009 | Colfax/Federal Interchange | 500,000 |
| PT003 | Denver Complete Streets Guidelines | 500,000 |
| MJ019 | Denver Moves Bicycles Implementation | 1,845,000 |
| PO008 | Denver Moves Bicycles Implementation | 5,282,000 |
| PQ009 | Denver Moves Downtown Multimodal Access Plan | 250,000 |
| PS006 | Denver Moves Transit Implementation | 1,000,000 |
| PQ002 | DRCOG TIP High Line Canal at Parker/Mississippi | 850,000 |
| PQ004 | DRCOG TIP I-25/Broadway Interchange | 3,500,000 |
| PR009 | DRCOG TIP Iowa/Santa Fe Connections | 1,050,000 |
| MJ019 | Fiber System Maintenance | 1,000,000 |
| MJ019 | Fiber System Resiliency | 2,120,000 |
| GO001 | GO Bond Program Management Services | 4,300,000 |
| MJ019 | Green Valley Ranch Medians Telluride to Yampa | 1,485,000 |
| PT010 | Lowry Pedestrian Improvements | 200,000 |
| PS011 | Pedestrian Crossing Improvements | 800,000 |
| PR008 | Safe Routes to School | 752,400 |
| PC022 | Safety and Neighborhoods | 250,000 |
| MJ019 | Sidewalk Gaps and Safety Repair | 2,500,000 |
| PR002 | Sidewalk Gaps and Safety Repair | 500,000 |
| PQ015 | Vision Zero Implementation | 1,100,000 |
| PT004 | Yale Avenue Corridor Study | 300,000 |
| **Total** | | **31,734,000** |
| **33069-5011000 Facility CIP Projects** | | |
| GK022 | 1245 Champa Maintenance/Repair | 125,000 |
| GK023 | Animal Shelter Maintenance/Repair | 30,000 |
| GK014 | City and County Building Campus Maintenance/Repair | 635,000 |
| GK050 | Combined Training Academy Program/Plan | 100,000 |
| GK050 | County Jail Visitation Construction | 1,070,000 |
| GK040 | Facilities Reserve for Emergency Projects | 300,000 |
| GK050 | Gang/SWAT Design and Construction | 750,000 |

| Projects | | 2019 Recommended |
|---|---|---|
| GK007 | Human Services (Main Campus) Maintenance/Repair | 335,000 |
| GK050 | Street Maintenance Operations Building Improvements | 800,000 |
| GK060 | Studies and Assessments | 238,813 |
| GK017 | Support Facilities Maintenance/Repair | 40,000 |
| GK001 | Webb Building Maintenance/Repair | 350,000 |
| **Total** | | **4,773,813** |
| **34991-5011000 Facilities Plan & Mgmt Cap Maintenance** | | |
| GK040 | Facilities Reserve for Emergency Projects | 300,000 |
| GK009 | Fire Facilities Maintenance/Repair | 1,310,245 |
| GK016 | Justice Center Maintenance/Repair | 1,022,900 |
| GK020 | Library Facilities Maintenance/Repair | 1,845,700 |
| GK002 | Minori Yasui Building Maintenance/Repair | 30,000 |
| GK012 | PAB/PADF Maintenance/Repair | 185,000 |
| GK004 | Parking Garages Maintenance/Repair | 75,000 |
| GK011 | Police Facilities Maintenance/Repair | 170,000 |
| GK025 | Rose Andom Maintenance/Repair | 110,688 |
| GK005 | Roslyn Campus Maintenance/Repair | 75,000 |
| GK013 | Sheriff Facilities Maintenance/Repair | 221,654 |
| **Total** | | **5,346,187** |
| **34993-5011000 Public Works Capital Maintenance** | | |
| PF033 | Alley Program | 173,073 |
| PZ038 | Annual Concrete Program - Curb and Gutter | 1,996,106 |
| PZ129 | Bike Infrastructure Maintenance | 534,385 |
| PZ035 | Bridge and Viaduct Emergency Repairs | 414,709 |
| PZ034 | Bridge Programmed Maintenance/Replacement | 2,532,373 |
| PZ036 | Concrete Street and Alley Repair Program | 1,239,201 |
| PZ043 | Curb Ramps | 1,526,873 |
| PZ045 | Faded Signs Replacement | 1,452,459 |
| PI008 | Pavement Markings | 2,094,790 |
| PA066 | Signal System Conduit Cable, Electronics | 331,319 |
| PZ130 | Signal Systems Match | 235,130 |
| PZ041 | Street Rotomill and Overlay Program | 18,472,633 |
| PZ037 | Traffic Signal Infrastructure | 5,695,149 |
| **Total** | | **36,698,200** |
| **Denver Department of Public Health and Environment** | | |
| **34080-6508000 Other Agency Capital Project** | | |
| EP001 | DHHA Office of the Medical Examiner Relocation | 1,645,080 |
| EO001 | DHHA Westside Clinic Payment | 1,200,000 |
| **Total** | | **2,845,080** |



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| Projects | | 2019 Recommended |
|---|---|---|
| **Department of Parks and Recreation** | | |
| **32015-7010000 Parks Debt Payments - 32015** | | |
| RS001 | GOCO Inspire Implementation | 200,000 |
| **Total** | | **200,000** |
| **32045-7010000 Parks Citywide Projects - 32045** | | |
| RJ010 | Citywide Lighting | 152,000 |
| RJ008 | Citywide Park Walks | 1,300,000 |
| RJ010 | Citywide Tree Program | 200,000 |
| RM006 | Project Development Funds | 200,000 |
| **Total** | | **1,852,000** |
| **32050-7010000 Parks Improvements Projects - 32050** | | |
| RT001 | Heron Pond Parks and Water Quality Improvements | 2,000,000 |
| **Total** | | **2,000,000** |
| **Denver Public Library** | | |
| **33069-0801000 Facility CIP Projects** | | |
| GK050 | DPL Western History Collection | 730,500 |
| **Total** | | **730,500** |
| **Grand Total** | | **154,789,303** |

## Department of General Services

**Police Administration Building (PAB) Elevator Modernization** ($915,000). Funding for the full modernization of the elevator controls and equipment at the PAB to alleviate frequent breakdown issues.

## North Denver Cornerstone Collaborative

**52nd Avenue Next Steps Study** ($350,000). Funding to determine the feasibility of improving accessibility of 52nd Ave. from Vasquez to York.

**Xcel Substation Study in Elyria** ($75,000). Funding for a study to understand the location and potential costs of a future Xcel Substation in the Elyria-Swansea neighborhood.

## Department of Community Planning & Development

**Board-up/Securing Hazardous Structures** ($150,000). Funding for the installation of temporary fencing (as needed) for the containment of vacant/derelict buildings that pose a threat to the public.

**Broadway/I-25 Area Multi-Modal Access Study** ($275,000). Funding to support a study to identify multi-modal transportation improvements in the Alameda and Broadway Station areas.

**Demolish Hazardous Structures** ($150,000). Funding for the demolition of vacant, derelict, or abandoned property that poses a hazard to the general population of the City and County of Denver, in accordance with Chapter 33, Section 3303 of the current building code.

## Museum of Nature and Science

**Museum of Nature and Science Maintenance** ($350,000). Funds will be used for ongoing maintenance and rehabilitation projects at the Museum of Nature and Science including sewer line replacement.

## Denver Art Museum

**Art Museum Maintenance** ($350,000). Funds will be used for ongoing maintenance and rehabilitation projects including exterior tile replacement, replacement of chilled water coils and other needed projects.

## Department of Finance

**Strategic Shelter Facilities** ($3,350,000). Funding for the design and construction of existing or new shelter facilities to improve capacity and services.

**Citywide Courtroom Improvements** ($2,925,000). Funding will be used for planning, design, and construction of additional courtroom space to address needs for County and District Courts.



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**Property Planning and Evaluation** ($300,000). Funding for initial property planning, evaluation and improvements needed for acquisition or disposition of City property.

**Space Reallocation and Move Support** ($4,425,000). Funding will be used for planning, design, and construction of capital projects which address citywide space needs.

**2015A COP 911 and Fleet Service Center** ($708,222). Funding for the annual base rental payment for the Certificate of Participation that funded the rehabilitation of the new 911 Communications Center facility located on Peoria Street and the purchase of the new Fleet Service Center located on 31st Avenue.

**Central Platte Service Payment** ($828,900). This funding provides a portion of the annual base rental payment for the Central Platte Campus Facilities Project.

**National Western Center (NWC) Capital Maintenance** ($1,000,000). Funding provides for capital maintenance of the National Western Center. The capital improvement fund receives $1 million annually from Lodgers Tax revenue to support these capital improvements.

## Denver Arts and Venues

**Public Art Maintenance** ($285,000). Funds will be used to perform ongoing maintenance for the City's art collection.

## Department of Technology Services

**Infrastructure and Network Replacement** ($2,040,085). Funding for the scheduled replacement of servers, routers, and other hardware, software, and tools necessary to maintain the City's network infrastructure.

**Innovation Projects** ($8,000,000). Funding for the implementation of projects designed to improve City operations and efficiencies through automation and business process improvement.

**Radio Replacement – Radars** ($52,600). Funding provides for the scheduled replacement of police radar equipment within the General Fund.

**Radio Replacement – Safety** ($1,664,109). Funding provides for purchases of radios for safety agencies within the General Fund.

**Radio System Upgrade** ($2,835,728). Funding for a payment to replace current end of life radio system technology.

**Sheriff Reform Technology Investments** ($1,404,322). Funding to complete the implementation of the jail management system project.

**Strategic Resources Alignment** ($2,900,000). Funding provides for Technology Services' efforts related to critical technology items needed to stabilize and enhance services provided to citizens and employees, including multi-factor authentication, data center resiliency, and professional services to support intake requests.

**Technology System Upgrades** ($1,000,000). Funding provides for the periodic upgrades of existing city software systems.

**User Component Replacement** ($990,000). Funding for the scheduled replacement of desktop and laptop computer for agencies within the General Fund.

**User Component Replacement – Safety MDT/MCT Laptop Equipment** ($591,808). Funding for the ruggedized laptops used by safety personnel in police and fire vehicles.

# Department of Public Works

## Public Works Payments

16th Street Mall Maintenance Program ($300,000). Funds will be used as the City's contribution towards the annual capital maintenance program for the 16th Street Mall in collaboration with RTD, the Downtown Business Improvement District and the Downtown Denver Partnership.

**56th Avenue/Quebec Street Improvements** ($766,000). Funds will be used towards the City's scheduled reimbursements to Commerce City for improvements at the 56th Avenue/Quebec St. intersection that were completed in 2007 to coordinate with construction of the new Dick's Sporting Goods Park.

**Burn Building Replacement** ($162,648). Funding provides the annual payment for the construction of a new burn building located at the Rocky Mountain Fire Academy on the Roslyn Campus.

**DRCOG 2020-2023 TIP Regional Share** ($1,600,000). This appropriation reserves match funding for potential projects funded through the Regional Transportation Improvement Program (TIP) administered by Denver Regional Council of Governments (DRCOG).

**DRCOG 2020-2023 TIP Subregional Share** ($2,230,000). This appropriation reserves match funding for the Denver sub-regional allocation of Transportation Improvement Program (TIP) funding from the Denver Regional Council of Governments (DRCOG).

**DRCOG TIP I-25/Broadway Interchange** ($1,398,333). Funds will be used to reconstruct southbound Broadway from E. Exposition Avenue to south of E. Ohio Avenue, including a new southbound on-ramp to I-25 to alleviate congestion. This appropriation leverages funding from the 2018-2021 Denver Regional Council of Governments (DRCOG) Transportation Improvement Program (TIP).

**DRCOG TIP Iowa/Santa Fe Connections** ($1,602,000). Funding will be used to implement bike and pedestrian connections along Iowa Avenue and Santa Fe, including construction of a multi-use sidewalk and signal improvements and underpass improvements. This appropriation leverages funding from the 2018-2021 Denver Regional Council of Governments (DRCOG) Transportation Improvement Program (TIP).

**East Corridor Payment** ($3,870,861). Funding provides the annual payment for the Certificates of Participation (COP) for the East Corridor project. The East Corridor project consists of the construction of a commuter rail line that will serve as a connection between Denver Union Station and Denver International Airport.

**Pena Boulevard Operations and Maintenance** ($1,000,000). Funds will be used for the City's share of operations and maintenance of Pena Boulevard.



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**Pena Boulevard Tower Road Interchange** ($25,400). Funds will be used for the City's share of operations and maintenance of the Tower Road interchange on Pena Boulevard.

**Smart Cities** ($1,500,000). Funding will be used for implementation of Smart City initiatives. This appropriation leverages funding from the United States Department of Transportation.

**Tower Road Improvements** ($1,246,180). Funding will be used to support a partnership with Commerce City for the reconstruction of Tower Road from 72nd Ave. to 80th Avenue into a four-lane median- divided roadway.

## Public Works Annual Programs

**2A Streets Rotomill and Overlay Program** ($4,500,000). Funding will be used to pave additional lane miles in poor condition. With this funding, the annual paving program will be accelerated significantly reducing the backlog of neighborhood streets, arterials and collectors in poor condition.

**Bike-Ped Bridges Maintenance Program** ($62,206). Funds will be used for ongoing maintenance of bike-ped bridges located in the public right-of-way.

**Bridge Programmed Maintenance/Replacement** ($1,527,600) Funds will be used to provide replacement or major rehabilitation of existing structures. The program encompasses all structures on a programmed basis.

**Curb Ramps** ($1,807,662). Funds will be used for the installation of curb ramps as required by the federal Americans with Disabilities Act (ADA).

**Medians/Traffic Islands** ($279,083). Funding will be used for hardscape capital maintenance of Citywide medians, including concrete nose repairs, curb repairs and wall repairs.

**Parking - Neighborhood Transition Improvements** ($331,319). Funds will be used for the study and implementation of parking improvements for neighborhoods in transition including the completion of area management plans.

**Parking Garage Maintenance** ($331,319). Funding will be used for maintenance in City-owned parking garage maintenance including upgrade of revenue control equipment and security systems (such as gates, card readers, CCTV and computers).

**Safety and Neighborhoods** ($438,196). Funds will be utilized to maintain and construct infrastructure to address safety concerns identified through 311, studies, plans, and the Neighborhood Transportation Management process.

**Street Rotomill and Overlay** ($3,490,100). Funding is for the Citywide street rotomill and overlay program. This annual program to maintain streets is based on optimized overlay levels determined by the Pavement Management Program.

**Traffic Signal Infrastructure** ($2,000,000). Funding will be used to reconstruct, replace and upgrade existing and new traffic signals. The work program is based on the number of new, warranted signals, accidents and maintenance data.

**Transportation Management Center (TMC) Program** ($112,221). This program continues the installation of equipment for the operation of the Intelligent Transportation Systems (ITS) and the Transportation Management Center (TMC). The TMC handles emergency operations, event management and congestion management.

**Vehicle and Multi-Modal Detection** ($112,221). Funds will be used to install and maintain detection devices for vehicles, bicycles and pedestrians citywide. Devices may include loops, cameras or other sensors.

## Public Works Improvement Projects

**56th Avenue and Peña Boulevard Interchange** ($1,650,000). Funding for pedestrian lighting improvements and water quality amenities as part of the construction of the 56th and Peña interchange.

**Colfax/Federal Interchange** ($500,000). Funding to support the next phases in planning and concept design for the Colfax Avenue and Federal Boulevard Interchange.

**Denver Complete Streets Guidelines** ($500,000). Funding for comprehensive guidelines to guide how sidewalks, shared spaces, water quality, travel lanes, bikeways, transit, and green infrastructure should be designed based on a specific street type.

**Denver Moves Bicycles Implementation** ($7,127,000). Funding will support an innovative approach to building bicycle infrastructure and accelerate the implementation of bikeways.

**Denver Moves Downtown Multimodal Access Plan** ($250,000). Funding for Denver Moves Downtown plan to rethink the way people move in, out, and within downtown and city center neighborhoods.

**Denver Moves Transit Implementation** ($1,000,000). Funding to support the implementation of Denver Moves Transit and joint projects with RTD including design and construction of a high frequency network, pavement markings, signalization improvements, and transit amenities.

**DRCOG TIP High Line Canal at Parker/Mississippi** ($850,000). Funding for design and construction of additional structural elements and pedestrian amenities as part of the construction of a new underpass for the High Line Canal at Parker and Mississippi intersection.

**DRCOG TIP I-25/Broadway Interchange** ($3,500,000). Funding for design and construction of additional multimodal improvements as part of the Broadway/I-25 Interchange project.

**DRCOG TIP Iowa/Santa Fe Connections** ($1,050,000). Funding for design and construction of additional segments of missing sidewalk as part of the Iowa/Santa Fe Connections project to further enhance bike and pedestrian connections.

**Fiber System Maintenance** ($1,000,000). This funding source will be used to repair, upgrade, and respond to degradation of the physical portion of the fiber optic system to ensure traffic signal communication with the Traffic Management Center (TMC) remains operational.

**Fiber System Resiliency** ($2,120,000). Funds will add redundancy, resiliency, and security upgrades to the existing fiber optic communication system.

**GO Bond Program Management Services** ($4,300,000). Funding to support resources needed for contract program management services partnering with city staff to oversee the implementation of the GO Bond projects.

**Green Valley Ranch Medians – Telluride to Yampa** ($1,485,000). Funding to allow for completion of a portion of the City's Green Valley Ranch Blvd median improvements.

**Lowry Pedestrian Improvements** ($200,000). These funds will leverage matching dollars from the Lowry Redevelopment Authority to address pedestrian safety at key intersections.



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**Pedestrian Crossing Improvements** ($800,000). Funding would support implementation of action items associated with Denver Moves Pedestrians, including signalized intersections, intersection improvements and decorative crosswalks.

**Safe Routes to School** ($752,400). Funding to implement improvements identified through the Safe Routes to School program, including flashing beacons and pedestrian infrastructure.

**Safety and Neighborhoods** ($250,000). Funding to study and implement capital projects which improve neighborhood safety, traffic patterns and parking supply and demand.

**Sidewalk Gaps and Safety Repair (**$3,000,000). Funding for the construction and repair of sidewalks throughout the city near public facilities, educational facilities, transit, and other critical areas.

**Vision Zero Implementation** ($1,100,000). Funding for the implementation of the Vision Zero Action Plan including improvements at high-crash intersections, road crossing safety treatments, and signal modification.

**Yale Avenue Corridor Study** ($300,000). Funding to create a comprehensive vision for the Yale Avenue corridor, building on previous work done between Dahlia and Glencoe.

## Facility CIP Projects

**1245 Champa Maintenance/Repair** ($125,000). Programmed projects including fan replacement and other needed improvements.

**Animal Shelter Maintenance/Repair** ($30,000). Programmed projects include improvements to the surgery room, the addition of dampers to electron voltage units to combat cold weather conditions, and other needed projects.

**City and County Building Campus Maintenance/Repair** ($635,000). Programmed projects include the replacement of fire alarm panels, electrical panel upgrades, repair of plaster and tiles, paint, and other needed projects.

**Combined Training Academy Program/Plan** ($100,000). Funding to further develop a plan for a phased approach to achieving a combined training facility for safety agencies.

**County Jail Visitation Construction** ($1,070,000). Funds for the build out of the Denver County Jail to facilitate contact visitation. This buildout will modernize the facility and provide a more progressive system for inmate visitation.

**Facilities Reserve for Emergency Projects** ($300,000). Funding is reserved as contingency for unprogrammed emergency issues or building needs.

**Gang/SWAT Design and Construction** ($750,000). Funds will support the design and construction of Denver Police Department's Gang and SWAT unit facilities to improve the operational needs of the units.

**Human Services (Main Campus) Maintenance/Repair** ($335,000). Programmed projects include the restoration and replacement of remote terminal units, sidewalk repairs and replacement, replacement of the make-up air units and other needed projects.

**Street Maintenance Operations Building** ($800,000). Funds for site improvements at the Public Works Street Maintenance Operations facility to address ADA issues and improve employee work environment.

**Studies and Assessments** ($238,813). Funds will be used to support the assessment and reassessment of the condition of City facilities to continue to inform citywide facilities capital planning.

**Support Facilities Maintenance/Repairs** ($40,000). Programmed projects include landscape and irrigation, fan and pump repairs, backflow on domestic water and fire and other needed projects.

**Webb Building Maintenance/Repairs** ($350,000). Funding to maintain the Wellington Webb Municipal Building as a class "A" building.

## Facilities Plan & Management Capital Maintenance

**Facilities Reserve for Emergency Projects** ($300,000). Funding is reserved as contingency for unprogrammed emergency issues or building needs.

**Fire Facilities Maintenance/Repair** ($1,310,245). Programmed projects include full roof replacements and HVAC conversions at various fire stations and other needed projects.

**Justice Center Maintenance/Repair** ($1,022,900). Programmed projects include the assessment of building pressurization needs, upgrade of HVAC controllers, lighting replacement and other needed projects.

**Library Facilities Maintenance/Repair** ($1,845,700). Programmed projects include repair of stone panels, pavers, leaking drains, lighting, and other maintenance needs at Denver's Central and branch libraries.

**Minori Yasui Building Maintenance/Repairs** ($30,000). Programmed projects include the replacement of elevator and other needed improvements.

**PAB/PADF Maintenance/Repair** ($185,000). Programmed projects include replacement of fire control panels and sprinkler valves, repair concrete, asphalt roofing, and other needed projects.

**Parking Garages Maintenance** ($75,000). Programmed projects include concrete repairs, water proofing and other needed projects.

**Police Facilities Maintenance/Repair** ($170,000). Programmed projects include upgrade of BAS systems, installation of heaters, water boiler replacement, and other needed projects.

**Rose Andom Maintenance/Repair** ($110,688). Programmed projects include roof repair, exterior wall repair, and other needed projects.

**Roslyn Campus Maintenance/Repair** ($75,000). Programmed projects include fire panel replacement and other needed projects.

**Sheriff Facilities Maintenance/Repair** ($221,654). Programmed projects include HVAC improvements, concrete repairs, and other needed projects.



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## Public Works Capital Maintenance

**Alley Program** ($173,073). This program funds maintenance and asphalt paving of Citywide alleys, including improvements to address drainage and serviceability issues in unimproved alleys. This program is not intended as a replacement for construction of new concrete alleys as the City standard.

**Annual Concrete Program - Curb and Gutter** ($1,996,106). This is an annual program for the replacement of curbs and gutters citywide and supporting concrete roadway infrastructure.

**Bike Infrastructure Maintenance** ($534,385). Funding will be used for ongoing construction and maintenance of bike lanes, signals, and signs.

**Bridge and Viaduct Emergency Repairs** ($414,709). This program uses funds for bridge/structure emergency repair and replacement. It encompasses all structures on an as-needed, programmed, or planned basis.

**Bridge Programmed Maintenance/Replacement** ($2,532,373) Funds will be used to provide replacement or major rehabilitation of existing structures. The program encompasses all structures on a programmed basis.

**Concrete Street and Alley Repair Program** ($1,239,201). This is an annual program for necessary repairs of concrete streets and alleys.

**Curb Ramps** ($1,526,873). Funds will be used for the installation of curb ramps as required by the federal Americans with Disabilities Act (ADA).

**Faded Signs Replacement** ($1,452,459). This is an annual program to replace and repair existing faded or damaged traffic and street signs. Funds will be used to provide maintenance in a programmatic and cost effective manner.

**Pavement Markings** ($2,094,790). This annual program provides installation of permanent pavement markings compliant with the Manual on Uniform Traffic Control Devices (MUTCD).

**Signal System Conduit, Cable, Electronics** ($331,319). Funding will be used to furnish materials that connect traffic signal installations to the "Icons" traffic signal control system.

**Signal System Match** ($235,130). Project provides regular funding (20 percent local match) for the DRCOG Transportation Improvement (TIP) ITS projects.

**Street Rotomill and Overlay** ($18,472,633). Funding is for the Citywide street rotomill and overlay program. This annual program to maintain streets is based on optimized overlay levels determined by the Pavement Management Program.

**Traffic Signal Infrastructure** ($5,695,149). Funding will be used to reconstruct, replace and upgrade traffic signals. The work program is based on the number of new, warranted signals, accidents and maintenance data.

# Department of Environmental Health

**DHHA Office of the Medical Examiner Relocation** ($1,645,080). Funds will be used for the rehabilitation of the new Office of the Medical Examiner offices located near the Denver Health campus. The new facility will offer an improved working environment that meets operational space demands.

**DHHA Westside Clinic Payment** ($1,200,000). Funding will be used as the City's contribution for construction of a new Westside Clinic located at 1100 Federal, which will provide adequate capacity to serve the neighborhood's health needs.

# Department of Parks and Recreation

## Parks Debt Payments

**GOCO Inspire Implementation** ($200,000). Funding would be used to provide recreational improvements in the Cole neighborhood. It is anticipated that this appropriation will leverage Great Outdoors Colorado (GOCO) funding.

## Parks Citywide Projects

**Citywide Lighting** ($152,000). Funds are for capital maintenance of park and trail lighting structures.

**Citywide Park Walks** ($1,300,000). Funds will be used for capital maintenance of walks and trails within the citywide parks system.

**Citywide Tree Program** ($200,000). Funding is for purchase of new replacement trees to maintain and refurbish Denver's tree canopy and to meet the sustainability program objectives of the City.

**Project Development Funds** ($200,000). Funding may be used for the conceptual or preliminary design of "shelf projects" for unanticipated mid-year programming needs, as well as studies, design, environmental clearance and other pre-construction activities.

## Parks Improvement Projects

**Heron Pond Park Improvements** ($2,000,000). Funding to construct a regional water quality basin and regional park space in accordance with the 2017 Heron Pond/Heller/Carpio-Sanguinette Master Plan.

# Denver Public Library

**Denver Public Library (DPL) Western History Collection** ($730,500). Funding to install compact shelving systems to hold the Western History Archive Collection and install task lighting in spots within the shelving to help preserve the collection and allow the librarians and archivists to see their immediate tasks.



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# State Conservation Trust Fund – Schedule 35000

| | | 2017 Actuals | 2018 Appropriated | 2019 Recommended |
|---|---|---|---|---|
| **Financial Resources** | | | | |
| Interest Income | | 522,375 | 856,000 | 1,027,000 |
| Miscellaneous Other | | 6,622,864 | 6,525,000 | 6,656,000 |
| | **Total** | **7,145,239** | **7,381,000** | **7,683,000** |
| **Uses of Resources** | | | | |
| Expenditures/Appropriations | | 5,796,170 | 8,406,427 | 8,583,596 |
| Rescissions | | 0 | (9,753) | 0 |
| Contingency | | 0 | 250,000 | 250,000 |
| | **Total** | **5,796,170** | **8,646,674** | **8,833,596** |
| Net Increase (Decrease) in Fund Balance | | 1,349,069 | (1,265,674) | (1,150,596) |
| Fund Balance January 1 | | 11,869,364 | 13,218,433 | 11,952,759 |
| **Fund Balance December 31** | | **13,218,433** | **11,952,759** | **10,802,163** |

| Projects | | 2019 Recommended |
|---|---|---|
| **North Denver Cornerstone Collaborative** | | |
| **35050-0146000 Parks Improvements Projects - 35050** | | |
| MO001 | Swansea Park Improvements | 350,000 |
| **Total** | | **350,000** |
| **Department of Parks and Recreation** | | |
| **35045-7010000 Parks Citywide Projects - 35045** | | |
| RJ010 | Citywide ADA Upgrades | 500,000 |
| RJ010 | Citywide Athletic Fields | 200,000 |
| RJ008 | Citywide Bridges | 590,000 |
| RJ010 | Citywide Dog Parks | 50,000 |
| RJ010 | Citywide Emergency and Response | 200,000 |
| RJ010 | Citywide Fountain Repairs | 275,000 |
| RJ010 | Citywide Furnishings and Picnic Facilities | 100,000 |
| RJ009 | Citywide General Pool Rehab | 750,000 |
| RJ010 | Citywide Historic Structures | 50,000 |
| RJ010 | Citywide Lighting | 148,000 |
| RJ010 | Citywide Natural Resources | 335,000 |
| RJ009 | Citywide Park Restrooms | 50,000 |
| RJ008 | Citywide Park Roads and Parking | 650,000 |
| RJ010 | Citywide Parks Rehabilitation | 425,000 |
| RJ010 | Citywide Playgrounds | 300,000 |
| RJ010 | Citywide Signage Program | 25,000 |
| RJ009 | Citywide Structures | 1,000,000 |
| RJ008 | Citywide Trail Improvements | 375,000 |
| RJ010 | Citywide Water Conservation | 340,376 |
| **Total** | | **6,363,376** |
| **35050-7010000 Parks Improvements Projects - 35050** | | |
| RT004 | 47th and Walden Master Plan | 150,000 |
| RT005 | Dog Park Development | 565,000 |
| RT002 | Kentucky and Irving Pocket Park | 380,000 |
| RT003 | St. Charles Park Playground | 625,220 |
| RT006 | Sunken Gardens Master Plan | 150,000 |
| **Total** | | **1,870,220** |
| **Grand Total** | | **8,583,596** |



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# North Denver Cornerstone Collaborative

## Parks Improvement Projects

**Swansea Park Improvements** ($350,000). Funds will go towards the design and construction of a physical activity area that is geared towards youth ages 10-14 in the Swansea neighborhood.

# Department of Parks and Recreation

## Parks Citywide Projects

**Citywide ADA Upgrades** ($500,000). Funding will be used for repairs and upgrades to park infrastructure for compliance with ADA regulations.

**Citywide Athletic Fields** ($200,000). Funding will be used for capital maintenance of citywide athletic fields, including sod replacement, bleacher replacement, shade structures and other minor and major replacement and improvements on permitted athletic fields

**Citywide Bridges** ($590,000). Funding will be used for capital maintenance on bridges located in parks and citywide trails.

**Citywide Dog Parks** ($50,000). Funds will be used for the maintenance of existing dog parks and for the construction of new dog parks.

**Citywide Emergency and Response** ($200,000). Funding will be used for emergency capital repair issues or other unplanned high priority capital facility needs.

**Citywide Fountains Repairs** ($275,000). Funding is for capital maintenance on fountains throughout the park system.

**Citywide Furnishings and Picnic Facilities** ($100,000). Funding will be used for installation and replacement of deteriorated or damaged park furnishings, including benches, trash receptacles, grills, and bicycle racks

**Citywide General Pool Rehab** ($750,000). Funding is used for capital maintenance at existing citywide pool and aquatic facilities.

**Citywide Historic Structures** ($50,000). Funding is for the restoration and reconstruction of historic structures located within parks.

**Citywide Lighting** ($148,000). Funds are for capital maintenance of park and trail lighting structures.

**Citywide Natural Resources** ($335,000). Funding will be used for capital maintenance and improvement to the City's natural areas system, including restoration, reclamation and lake edge management.

**Citywide Parks Restrooms** ($50,000). Funding will be used for the capital maintenance of park restroom facilities.

**Citywide Park Roads and Parking** ($650,000). Funding will be used for the capital maintenance or reconstruction of Park roadways and parking lots, including Four Mile Historic Park and Paco Sanchez, to provide system connectivity and enhance accessibility.

**Citywide Parks Rehabilitation** ($425,000). Funding will be used throughout the year for capital maintenance of citywide parks for those assets not included in regular maintenance programming (e.g., retaining walls, overlooks, etc.). This also includes matching funds for the Commons Park Community Garden.

**Citywide Playgrounds** ($300,000). Funding will be used for capital maintenance throughout the City's playground system, including necessary playground rehabilitation and replacement projects.

**Citywide Signage Program** ($25,000). Funding will be used to provide new interpretive and regulatory signs, replace deteriorated signage and maintenance of the signage network throughout the City's park system.

**Citywide Structures** ($1,000,000). Funding will be used for capital maintenance to buildings throughout the City's park system that require immediate attention, including park maintenance headquarters.

**Citywide Trail Improvements** ($375,000). Funding will be used for capital maintenance throughout the citywide trail system, including funding for Cherry Creek Trail between Iliff and Quebec and South Platte Trail at Mississippi.

**Citywide Water Conservation** ($340,376). Funding will be used to continue implementation of water conservation techniques to meet the sustainability program objectives of the City.

## Parks Improvement Projects

**47th and Walden Park Master Plan** ($150,000). Funding to develop a master plan of unnamed parkland at 47th and Walden to identify improvements for park access, recreation and amenities.

**Dog Park Development** ($565,000). Funding will support the analysis of existing park spaces to identify the best location for development and subsequent design and construction of new dog parks.

**Kentucky and Irving Pocket Park** ($380,000). Funding to support the development of a new pocket park in the Westwood neighborhood.

**St. Charles Park Playground** ($625,220). Funding for planning, design and construction of new nature play equipment and park amenities for active play and park access, including playground equipment, seating areas, walks, and parking.

**Sunken Gardens Park Master Plan** ($150,000). Funding to develop a master plan for Sunken Gardens Park to identify future improvements for park amenities and access.



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# Entertainment & Cultural Capital Fund – Schedule 39000

| | | 2017 Actuals | 2018 Appropriated | 2019 Recommended |
|---|---|---|---|---|
| **Financial Resources** | | | | |
| Interest Income | | 223,051 | 399,000 | 479,000 |
| Charges for Services | | 294 | 0 | 0 |
| Miscellaneous Other | | 13,815,629 | 12,000,000 | 8,800,000 |
| | **Total** | **14,038,973** | **12,399,000** | **9,279,000** |
| **Uses of Resources** | | | | |
| Expenditures/Appropriations | | 9,773,919 | 12,387,373 | 13,324,704 |
| Contingency | | 0 | 1,797,000 | 2,251,515 |
| | **Total** | **9,773,919** | **14,184,373** | **15,576,219** |
| Net Increase (Decrease) in Fund Balance | | 4,265,054 | (1,785,373) | (6,297,219) |
| Fund Balance January 1 | | 19,842,211 | 24,107,265 | 22,321,892 |
| **Fund Balance December 31** | | **24,107,265** | **22,321,892** | **16,024,673** |

| Projects | | 2019 Recommended |
|---|---|---|
| **Department of Finance** | | |
| **39010-2590000 Theatres & Arenas Capital Projects** | | |
| GE008 | Auditorium Lease Payment | 5,379,751 |
| **Total** | | **5,379,751** |
| **Denver Arts and Venues Special Revenue Fund** | | |
| **39010-3050000 Theatres & Arenas Capital Projects** | | |
| GJ804 | Auditorium Capital Maintenance | 160,000 |
| GJ802 | Boettcher Concert Hall Capital Maintenance | 1,420,000 |
| GI008 | Bonfils Theatre Complex Capital Projects | 200,481 |
| GJ803 | Buell Theatre Capital Maintenance | 50,000 |
| GJ805 | Coliseum Capital Maintenance | 350,000 |
| GJ801 | Denver Performing Arts Complex (DPAC) Capital Maintenance | 1,750,000 |
| GJ810 | McNichols Capital Maintenance | 330,000 |
| GM001 | National Western Capital Projects | 334,472 |
| GJ806 | Red Rocks Capital Maintenance | 1,855,000 |
| **Total** | | **6,449,953** |
| **Department of Parks and Recreation** | | |
| **39010-7010000 Theatres & Arenas Capital Projects** | | |
| ZG200 | Denver Botanic Gardens HVAC Repair | 250,000 |
| ZG200 | Denver Botanic Gardens Infrastructure Repairs | 350,000 |
| ZZ303 | Denver Zoo Operations Complex Upgrades | 545,000 |
| ZZ303 | Denver Zoo Repairs | 350,000 |
| **Total** | | **1,495,000** |
| **Grand Total** | | **13,324,704** |



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# Department of Finance

## Theatres & Arenas Capital Projects

**Auditorium Lease Payment** ($5,379,751). This represents the payment on the certificates of participation, the proceeds from which were used to remodel the Ellie Caulkins Opera House.

# Denver Arts and Venues

## Theatres & Arenas Capital Projects

**Auditorium Capital Maintenance** ($160,000). Funding will be used for ongoing capital maintenance and improvements at the Ellie Caulkins Opera House including electrical, plumbing, mechanical, structural, landscaping and other capital improvements as needed.

**Boettcher Concert Hall Capital Maintenance** ($1,420,000). Funding will be used for ongoing capital maintenance and improvements at the Boettcher Concert Hall including electrical, plumbing, mechanical, structural, landscaping and other capital improvements as needed.

**Bonfils Theatre Complex Capital Projects** ($200,481). Seat tax revenues from shows at the Bonfils Theatre Complex will be used for capital improvements at the Bonfils Theatre Company.

**Buell Theatre Capital Maintenance** ($50,000). Funds will be used for ongoing capital maintenance and improvements at the Buell Theatre including electrical, plumbing, mechanical, structural, landscaping and other capital improvements as needed.

**Coliseum Capital Maintenance** ($350,000). Funding will be used for ongoing capital maintenance and improvements at the Denver Coliseum including electrical, plumbing, mechanical, structural, landscaping and other capital improvements as needed.

**Denver Performing Arts Complex (DPAC) Capital Maintenance** ($1,750,000). Funding will be used for ongoing capital maintenance and improvements at the DPAC including electrical, plumbing, mechanical, structural, landscaping and other capital improvements as needed.

**McNichols Capital Maintenance** ($330,000). Funding will be used for ongoing capital maintenance and improvements at the McNichols building including electrical, plumbing, mechanical, structural, landscaping and other capital improvements as needed.

**National Western Capital Projects** ($334,472). A portion of seat tax revenues from National Western Stock Show events will be used for capital maintenance on Stock Show facilities.

**Red Rocks Capital Maintenance** ($1,855,000). Funding will be used for ongoing capital maintenance and improvements at the Red Rocks Amphitheater including electrical, plumbing, mechanical, structural, landscaping and other capital improvements as needed.

# Department of Parks and Recreation

## Theatres & Arenas Capital Projects

**Denver Botanic Gardens HVAC Repair** ($250,000). Funding for an engineering plan and installation of a new HVAC system in the Boettcher building to better control the environment for employees and guests.

**Denver Botanic Gardens Infrastructure Repairs** ($350,000). Funds will be used for maintenance and rehabilitation projects including external concert restoration and other needed projects.

**Denver Zoo Complex Upgrades** ($545,000). Funds will be used for necessary upgrades to some of Denver Zoo's oldest buildings including roof repairs and brick rehabilitation to maintain the building's historical integrity.

**Denver Zoo Repair** ($350,000). Funding for maintenance and rehabilitation projects at the Denver Zoo.



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# Bond Projects Funds Summary – Schedule 36000 & 37000

| | Projects | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|
| **Use of Resources** | | | | |
| 37073 | 05 Bond Justice Center Tranche 2 | 716,622 | 800,000 | 0 |
| 37105 | 07 Bond-Public Ofc Facilities | 9,408 | 277,834 | 0 |
| 37110 | 07 Bond -Refurb Cultural Facility | 4,645,271 | 2,050,454 | 173,000 |
| 37115 | 07 Bond-Health and Human Services | 97,496 | 75,000 | 0 |
| 37120 | 07 Bond - Parks | 302,919 | 521,022 | 4,000 |
| 37125 | 07 Bond - Public Safety | 640,768 | 995,944 | 0 |
| 37130 | 07 Bond-Street,Tran,PW sys fac | 4,313,537 | 1,600,000 | 10,000 |
| 37135 | 07 Bond - Libraries | 1,182,406 | 824,508 | 0 |
| 37140 | 07 Bond-Expansion Cult Facility | 12,418,315 | 1,000,000 | 123,000 |
| 37205 | National Western Center 2016 Project Bonds | 92,947,566 | 79,300,000 | 89,700,000 |
| 37210 | National Western Center 2016 Project Bonds - Taxable | 926 | 0 | 0 |
| 37305 | Convention Center 2016 Project Bonds - Tax-Exempt | 235,294 | 3,900,000 | 1,530,000 |
| 37401 | Elevate Denver General Obligation Bond Fund | 0 | 63,200,261 | 93,410,739 |
| | **Total** | **117,510,527** | **154,545,023** | **184,950,739** |

## Bond Funded Capital Improvement Project Highlights

Schedule 36000 and 37000 shown above lists each of the major bond projects and shows 2017 actual expenses, 2018 estimated expenditures and 2019 projected expenditures.

- The **Justice Center** was constructed using 2005 general obligation bonds. The downtown justice center campus was completed in 2011. Remaining funding from project savings and investment earnings has been allocated toward the completion of the buildout of Building 24 at the Denver County Jail. The project is anticipated to be completed in 2018.

- Work commenced in 2008 on the $550 million **Better Denver bond program**. Of 385 total bond projects, 379 have been completed as of August 2018. There are six projects in process which are estimated to be completed by the end of 2018.

- In 2016, work commenced on the **National Western Center (NWC)** campus and the expansion of the **Colorado Convention Center (CCC)** funded through the issuance of excise tax revenue bonds authorized by Ballot Measure 2C approved by Denver voters in late 2015. To date, $206 million in bond proceeds has been programmed consisting of $200 million for the NWC campus and $6 million for the CCC. An additional $300M in bond proceeds for the National Western Center is planned to be issued in mid-2018.

  - The National Western Center (NWC) will support Denver's global standing as an innovative hub for solving global food production and security issues. The current focus of the program is to deliver Phases 1 & 2 of the NWC Master Plan, which encompasses neighborhood connectivity, river access and the stockyards, as well as a new livestock center and equestrian center. The program is preparing for horizontal construction and is finalizing rail consolidation design, land acquisition and related demolition activities. Construction on the north segment of Brighton Boulevard, from 47th Avenue to Race Court, is underway and will be completed prior to the 2019 National Western Stock Show. Procurement activities have proceeded on schedule to put in place resources to deliver the new vertical facilities.

- The **Colorado Convention Center Expansion** project will focus on the quality and character of facility and experience, connectivity, flexible and unique spaces, and wayfinding technology, all of which will help keep the facility modern, vibrant and attractive. The Project will add approximately 250,000 square feet of vertical expansion, renovation of approximately 120,000 square feet of lobby space, installation of new vertical conveyances and required code and life safety upgrades. It is anticipated that design will be completed by the end of 2019. In addition to the $6M in bond proceeds issued in 2016, a certification of participation (COP) issuance totaling $129M occurred in August 2018. Information on the Colorado Convention Center expansion COP can be found in the "Grant/Other Capital Funds Summary" section.

- **Elevate Denver** is a 10-year, $937 million general obligation bond program approved by voters in 2017 to enhance the City and County of Denver by providing critical improvements to the community's infrastructure. Elevate Denver touches nearly every one of Denver's 78 unique neighborhoods by fixing roads and sidewalks, replacing police stations and playgrounds, restoring theaters and museums, and more. The program strengthens the fabric of the City in seven distinct ways: transportation and mobility, parks and recreation centers, Denver Health and Hospital Authority, cultural and public facilities, libraries, and public safety. In 2019, Elevate will continue to establish programmatic infrastructure enabling the development, design, and construction of projects across the City from the program's first issuance of $193M in 2018. The second issuance for the Elevate Denver bond program is anticipated to occur in 2019 (not included in 2019 projection).

The table below provides 2018 estimated expenditures and 2019 projected expenditures by bond purpose for the Elevate Denver bond program.

| | 2018 Estimated | 2019 Estimated |
|---|---|---|
| Purpose 1 - Transportation and Mobility | $ 750,000 | $ 20,700,000 |
| Purpose 2 – Cultural Facilities | $ 33,700,261 | $ 31,299,739 |
| Purpose 3 - Denver Health | $ 25,500,000 | $ 19,500,000 |
| Purpose 4 - Public Safety | $ 1,400,000 | $ 2,682,000 |
| Purpose 5 - Library | $ - | $ 2,654,000 |
| Purpose 6 - Parks | $ 1,280,000 | $ 16,575,000 |
| Purpose 7 - Public Facilities | $ 570,000 | $ - |
| **Total** | **$ 63,200,261** | **$ 93,410,739** |



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| Projects | | 2017 Actuals | 2018 Estimated | 2019 Estimated |
|---|---|---|---|---|
| **Use of Resources** | | | | |
| 38246 | Summit Lake Park Collections | 16,637 | 27,000 | 25,000 |
| 38266 | Denver Water Irrigation Project | 3,240 | 50,000 | 80,000 |
| 38267 | Stapleton Bus Ctr Dist | 23,738 | 0 | 0 |
| 38274 | Central Platte Service Center - 38274 | 115,531 | 200,000 | 200,000 |
| 38297 | Energy Conservation Capital Projects | 417,070 | 145,000 | 200,000 |
| 38301 | McNichols Building Renovation - 38301 | 1,231 | 0 | 0 |
| 38304 | Denver Art Museum Rehabilitation/Improvements | 10,844 | 0 | 0 |
| 38336 | Culture&Recreation SRF | 3,970,978 | 9,106,625 | 8,485,000 |
| 38348 | I-25/Broadway Access Improvmnt | 5,822 | 0 | 0 |
| 38367 | DURA Downtown TIF Projects | 1,425,682 | 1,550,000 | 9,940,000 |
| 38419 | Denver Water IGA | 1,643,085 | 750,000 | 600,000 |
| 38420 | NWC/CCC/Other Tourism Projects Fund | 1,765,248 | 0 | 0 |
| 38421 | Excise Tax Overperformance Capital Fund | 3,026,140 | 6,453,206 | 7,767,029 |
| 38422 | Colorado Convention Center Capital Fund | 0 | 3,700,000 | 9,148,823 |
| 38430 | Colorado Convention Center (CCC) Expansion | 0 | 0 | 10,040,000 |
| 38507 | East Corridor COP - 38507 | 77,099 | 437,713 | 437,000 |
| 38508 | 911 Communication Center COP | 2,775,044 | 9,514,772 | 12,000 |
| 38742 | Maintenance and Streetscape of Brighton Blvd | 442,527 | 0 | 0 |
| 38743 | Central Park Boulevard | 503,789 | 840,000 | 840,000 |
| 38744 | Denver Zoo Public Art Project | 25,250 | 203,000 | 67,750 |
| 38747 | Cableland Roof Insurance Payment | 207,393 | 0 | 0 |
| 38748 | North Fire Station Reimbursement Agreement | 0 | 3,760,000 | 5,460,000 |
| | **Total** | **16,456,347** | **36,737,316** | **53,302,602** |

# Grant/Other Capital Funds Project Descriptions

**Summit Lake Park Collections.** This fund captures U.S. Forest Service revenues that pass to the City for use at mountain parks.

**Denver Water Irrigation Project.** Funding will be used to support the intergovernmental agreement between the City and the Denver Board of Water Commissioners to undertake measures that increase the efficient use of water on Denver parks and golf courses.

**Stapleton Central Business District.** This fund represents a contribution from Stapleton Business Center District for the 56th Avenue Quebec to Havana project.

**Central Platte Service Center.** The Regional Transportation District (RTD) provided $12 million over four years for purchase of the City's maintenance facility at Decatur as part of the FasTracks project. The funds were used to construct the new Central Platte Service Center.

**Energy Conservation Capital Projects**. This is a fund to collect rebates from Xcel Energy for use in City energy projects.

**McNichols Building Renovation**. This is funding for the renovation of the McNichols Building.

**Denver Art Museum Rehabilitation/Improvements.** This is a settlement from the contractor for future rehab/improvement needs for the Hamilton Building.

**Denver Arts and Venues – Cultural & Recreation SRF.** Provides for the capital improvement program for Denver Arts and Venues facilities including Boettcher Concert Hall, Buell Theatre, Ellie Caulkins Opera House, Denver Coliseum, Red Rocks Amphitheatre, Colorado Convention Center and the McNichols Building. Source of funding is the agency's operating budget.

**I-25 Broadway Access Improvements.** This is a reimbursement from Denver Water for the Broadway Arizona to Iowa project.

**DURA Downtown TIF Projects**. This is an agreement with the Denver Urban Renewal Authority (DURA) to complete capital improvements in the designated Downtown Urban Redevelopment Area.

**Denver Water IGA.** This is funding from an intergovernmental agreement (IGA) with Denver Water for irrigation, water main line, and other improvements at parks and golf courses.

**NWC/CCC/Other Tourism Projects Fund.** The source of revenue to this fund will be excise tax which exceed the annual debt service requirements as part of the 2C (Series 2016) dedicated excise tax flow of funds. The fund will serve as a reserve for future capital projects and debt issuances at the National Western Center and the Colorado Convention Center.

**Excise Tax Overperformance Capital Fund**. This fund consists of additional excise tax revenues which exceed the debt service requirements to support the Series 2016 Excise Tax Revenue Bonds for the National Western Center and Colorado Convention Center. Funds will serve as a reserve for future capital projects at the National Western Center and the Colorado Convention Center. Excise Tax overperformance will be budgeted in arrears annually based on audited financials. This includes a transfer of $7,767,029 in 2019.

**Colorado Convention Center Capital Fund**. Funding to support debt obligations and capital maintenance at the Colorado Convention Center. Additional detail can be found in this section under "Colorado Convention Center".

**Colorado Convention Center (CCC) Expansion**. Funding is Certificate of Participation (COP) proceeds issued in 2018 to complete the expansion of the Colorado Convention Center.

**East Corridor.** This is an agreement with the Regional Transportation District to advance funds to support improvements on the East Corridor including grade separations, drainage, and enabling of an aviation station.

**911 Communication Center Certificate of Participation.** Funding is Certificate of Participation (COP) proceeds issued in 2014 to complete build out of the new 911 Communications Center.

**Maintenance and Streetscape of Brighton Blvd.** Funding for the construction of streetscape along Brighton Boulevard.

**Denver Zoo Public Art**. Funding for public art projects at the Denver Zoo.

**Cableland Roof Insurance Payment**. The project involved removing transite (asbestos containing) roof tiles from the sloped portions of the roof, and replacing them with stone coated steel roofing

**North Fire Station Reimbursement Agreement.** An agreement with the City of Denver, Denver Public Schools (DPS), Park Creek Metropolitan District, Forest City, and the Denver Urban Renewal Authority (DURA) to construct a new fire station in Northfield Stapleton.

**Central Park Boulevard, 36th to 40th**. This project completes the final 0.65 mile section of Central Park Boulevard (South of I-70), including an additional 900' two-lane span over Sand Creek. Funding to support this project will be City Retained Tax via an annual transfer from the General Fund.



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# Colorado Convention Center

**Colorado Convention Center Capital Fund 38422**

| Revenue | 2018 Estimated | 2019 Projected |
|---|---|---|
| 2C CCC Maintenance | $ - | $ 1,000,000 |
| CCC Hotel Special Revenue Fund | $ - | $ 3,500,000 |
| Seat Tax | $ 3,700,000 | $ 1,200,000 |
| Tourism Improvement District | $ - | $ 3,448,823 |
| | **$ 3,700,000** | **$ 9,148,823** |

| Expenditures | 2018 Estimated | 2019 Projected |
|---|---|---|
| CCC Expansion COP Payment | $ - | $ 8,148,823 |
| CCC Capital Maintenance | $ 3,700,000 | $ 1,000,000 |
| | **$ 3,700,000** | **$ 9,148,823** |

- Includes a transfer of $3,500,000 from the Convention Center Hotel Special Revenue Fund (fund 11835) to the Colorado Convention Center Capital Fund (fund 38422) to support the annual certificate of participation (COP) payment for the Colorado Convention Center expansion project. The annual COP payment is also supported by Seat Tax and Tourism Improvement District funding.

- Beginning in 2019, 2C capital maintenance funding and Seat Tax funding dedicated to the Colorado Convention Center will be budgeted in the Colorado Convention Center capital fund. The 2C capital maintenance funding (currently $1 million annually) was previously budgeted in the Capital Improvement Fund.

# Debt Service Funds

Provided herein is an overview of long-term debt and lease obligations, which addresses the methods used by the City and County of Denver to finance certain capital projects, including property and equipment. Included in this overview is information about General Obligation and Revenue Bonds and lease purchase agreements, including Certificates of Participation (COPs).

Any information in this section dated after December 31, 2017 is estimated and unaudited.

Since May 2010, the City's General Obligation Bonds have been rated AAA, the highest bond rating, by all three major national credit ratings agencies. These strong ratings will attract investors and help lower the cost to taxpayers when the City borrows money.

# General Obligation Bonds

General Obligation Bonds are backed by the full faith and credit of the City and are payable from ad valorem property taxes and other general revenues. Except for refunding bonds issued to achieve savings, Denver voters must approve general obligation debt prior to issuance.

Since 2009, the City has issued $549,730,000 of General Obligation Bonds for the Better Denver Bond Projects authorized by Denver voters in 2007. In November 2017, Denver voters authorized $937,418,500 of new Elevate Denver General Obligation Bonds to be issued to address a wide variety of infrastructure improvements citywide. As of August 31, 2018, the City had $744,418,500 authorized but unissued general obligation bonds from the November 2017 authorization for the Elevate Denver Bond program.

## Debt Limitations

The City Charter limits general obligation bonded debt, to three percent of the actual value of taxable property within the City.

The following schedule sets forth the computation of the general obligation debt margin of the City as of August 25th, 2018. Note that the remaining Elevate Denver General Obligation Bond authorization mentioned above is not included in the following schedules as the timing and amounts of future bond issuances have not yet been determined as of the final production of the 2019 budget book.

**Computation of the General Obligation Debt Margin**
**($ in thousands)**

| | |
|---|---|
| TOTAL ESTIMATED ACTUAL PROPERTY VALUATION | $140,933,338 |
| Maximum general obligation debt allowed (3 percent of total valuation) | $4,228,000 |
| Outstanding bonds chargeable to limit | 737,991 |
| Less amount reserved for long-term debt in fund balance | 29,854 |
| Net chargeable to bond limit | 708,137 |
| LEGAL DEBT MARGIN | $3,519,863 |
| Percent of Charter limit | 16.75% |



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## Existing Debt

On June 19th, 2018, the City issued $260,905,000 of Series 2018A-B General Obligation Bonds to finance $193,083,000 of Elevate Denver Bond projects and to deposit $75,824,375 in escrow sufficient to refund the outstanding General Obligation Justice System Facilities Bonds, Series 2008 to achieve interest cost savings.

It is expected that the City's outstanding general obligation debt as of December 31, 2018 will consist of the following:

| | Final Maturity Date | Amount Outstanding |
|---|---|---|
| 2007 Justice System Facilities (Mini-Bonds) | 2022 | *8,860,500 |
| 2009A Better Denver and Zoo Bonds | 2025 | 62,540,000 |
| 2010B Better Denver Bonds (Build America Bonds) | 2030 | 299,395,000 |
| 2013A Better Denver & Refunding Bonds | 2030 | 42,195,000 |
| 2013B1 General Obligation Refunding Bonds | 2025 | 35,200,000 |
| 2013B2 General Obligation Refunding Bonds | 2025 | 70,565,000 |
| 2014A Better Denver (Mini-Bonds) | 2028 | *12,000,000 |
| 2018A Elevate Denver Bonds | 2033 | 139,330,000 |
| 2018B Justice System Refunding Bonds | 2025 | 67,905,000 |
| **Total General Obligation Bonds** | | **$737,990,500** |

*Amount outstanding does not include compound interest of $6,478,000 and $2,646,000 on the Series 2007 and 2014A mini-bonds, respectively.

**Indicators Related to General Obligation Debt Burden**

| | |
|---|---|
| Outstanding general obligation debt | $737,990,500 |
| Total Estimated Actual Value* | $140,933,337,593 |
| Net Assessed Value* | $16,893,827,146 |
| Population (US Department of Commerce) | 693,292 |
| Ratio of net direct general obligation debt to actual value | 0.52% |
| Ratio of net direct general obligation debt to net assessed value | 4.37% |
| Net direct general obligation debt per capita | $1,064.47 |

*From 2018 Preliminary Certification for Valuation by County Assessor

# Revenue Bonds

Revenue Bonds are payable from a specific, dedicated source of revenue which does not pledge the full faith and credit of the City. Denver's various types of revenue bonds are described below. There are no City Charter limitations stipulating maximum revenue bond debt.

## Excise Tax Revenue Bonds

The majority of Denver's non-airport Revenue Bond issues are backed by certain excise taxes (portions of the City's Lodgers' tax and sales tax on short-term auto rentals and prepared food and beverages). It is expected that the City's outstanding excise tax bonds as of December 31, 2018 will consist of the following:

| | Final Maturity Date | Amount Outstanding |
|---|---|---|
| 2016A Dedicated Tax Revenue Refunding & Improvement Bonds | 2046 | 242,500,000 |
| 2016B Dedicated Tax Revenue Refunding & Improvement Bonds(taxable) | 2032 | 86,885,000 |
| 2018A-1 Dedicated Tax Revenue Bonds | 2048 | 151,485,000 |
| 2018A-2 Dedicated Tax Revenue Capital appreciation Bonds | 2040 | 88,514,894 |
| 2018B Dedicated Tax Revenue Bonds (taxable) | 2029 | 60,000,000 |
| **Total Excise Tax Bonds** | | **$629,384,894** |

The Series 2016A and 2016B Dedicated Tax Revenue Refunding and Improvement Bonds were issued to refund all of the Series 2005 and 2009A Excise Tax Revenue Refunding Bonds as well as finance a portion of the construction and improvement costs of the National Western Center and the Colorado Convention Center. The Series 2005 Excise Tax Revenue Bonds were originally issued to refinance a portion of the Series 2001A Bonds, which, in addition to the Series 2001B Excise Tax Revenue Bonds, were originally issued to finance the expansion improvements to the Colorado Convention Center. The Series 2009A Excise Tax Revenue Refunding Bonds were originally issued to refinance the Series 2001B Excise Tax Bonds.

On August 30, 2018, The City issued the Series 2018A-1, 2018A-2, and 2018B Dedicated Tax Revenue bonds for the purpose of financing additional improvements at the National Western Center.

## Airport System Revenue Bonds

As of December 31, 2017, the outstanding Airport System Revenue Bonds (including economically defeased bonds) totaled $3,965,580,000 and have multiple maturities that range from 2017 to 2050. The bonds were issued to finance the construction of capital projects at the airport and to refinance earlier bond issues. The bonds are payable solely from revenues derived by the Airport System and the City, through its Department of Aviation, has pledged future Airport System Net Revenues, as defined in the 1984 Airport System General Bond Ordinance and the 1990 Airport System Subordinate Bond Ordinance, both of which have been amended. On August 28th, 2018, the City issued $2,526,075,000 of Series 2018A-B Airport System Subordinate Revenue Bonds on behalf of its Department of Aviation to finance a portion of the Airport's 2018-2022 Capital Program. The bonds mature in 2048. It is expected that the outstanding Airport System Revenue bonds will total $6,305,515,000 as of December 31, 2018.



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## Wastewater Revenue Bonds

In January 2012, the City issued $50,425,000 of Series 2012 Wastewater Revenue Bonds on behalf of the Wastewater Management Enterprise Fund of the City's Department of Public Works to finance improvements to the City's Storm Drainage Facilities and to refund the remaining $20,350,000 of outstanding Series 2002 Wastewater Revenue Bonds. The bonds are payable solely from revenues derived by the City from the operation of its storm drainage and sanitary sewer facilities. The bonds mature in 2032.
In November 2016, the City issued $115,000,000 of Series 2016 Wastewater Revenue Bonds on behalf of the Wastewater Management Enterprise Fund to finance the Platte to Park Hill storm drainage project. The bonds will mature in 2046. On February 22, 2018, the City issued $103,050,000 of Series 2018 Wastewater Revenue Bonds on behalf of the Wastewater Management Enterprise Fund to finance citywide storm drainage and sanitary sewerage improvements, including the Platte to Park Hill storm drainage project. The bonds mature in 2047As of December 31, 2018, $242,975,000 of Wastewater Revenue bonds are expected to be outstanding.

## Golf Enterprise Revenue Bonds

In March 2006, on behalf of the Golf Enterprise of the City's Department of Parks and Recreation, the City issued $7,365,000 of Golf Enterprise Revenue Bonds. The bonds are payable solely from revenues derived by the City from the operation of its golf facilities. The bonds mature in 2020, and as of December 31, 2018, the outstanding principal on the bonds is expected to be $1,275,000.

## Lease Purchase Agreements

The City has used lease purchase agreements to facilitate the financing of certain public capital projects and capital equipment. The leases are subject to annual appropriation by the City Council and do not constitute a general obligation or other indebtedness of the City within the meaning of any constitutional, statutory, or Charter debt limitations. The City's obligation to make payments relating to its various leases is contingent upon the City appropriating the rental payments for the then-current fiscal year. In the event of non-appropriation, the lease terminates, and the pledged asset is liquidated to the benefit of the lease holders. As of December 31, 2017, the principal portions of base rentals under the lease purchase agreements, not including enterprise funds, were $360,219,033. Of this amount, $355,796,117 was attributable to certificated lease purchase agreements, and $4,422,916 was attributable to non-certificated capital leases.

On August 21, 2018, the City issued $129,000,000 of Certificates of Participation to expand and improve the Colorado Convention Center.

**Certificated Lease Purchase Agreements**
Certificates of Participation (COPs) have been executed and delivered in conjunction with various lease purchase agreements discussed in the paragraph above. Principal outstanding on COP transactions as of December 31, 2018 is expected to consist of the following:

| Lease Purchase Agreements | | Final Maturity Date | Amount Outstanding |
|---|---|---|---|
| Series 2005A | Human Services Center | 2020 | $3,475,000 |
| Series 2008A1-3 | Wellington E. Webb Office Bldg. | 2029-2031 | 202,350,000 |
| Series 2010A | Central Platte Campus | 2030 | 15,610,000 |
| Series 2010B | Wastewater Office Building/ Roslyn Maintenance Facility | 2021 | 6,680,000 |
| Series 2012A | Cultural Center Parking Garage | 2021 | $3,185,000 |
| Series 2012C1-3 | Police Stations and other Denver Properties | 2022-2031 | *28,631,389 |
| Series 2013A | Buell Theater Properties | 2023 | 23,295,000 |

| Lease Purchase Agreements | | Final Maturity Date | Amount Outstanding |
|---|---|---|---|
| Series 2015 | Fire Station & Library Facilities | 2034 | 19,320,000 |
| Series 2017A | Denver Botanic Gardens Refunding | 2028 | 15,824,830 |
| Series 2018A | Colorado Convention Center Expansion Project | 2048 | 129,000,000 |
| **TOTAL** | | | **$447,371,219** |

*Does not include $5,038,611 attributable to Wastewater Management Enterprise Fund

The estimated 2018 payments for all certificated lease purchase agreements, including swap payments associated with the Series 2008A COPs, are $22,949,899. Of the total payments approximately $13,963,056 is paid from the General Fund or Capital Improvement Funds, $6,695,000 from special revenue funds or non-General Fund/ capital fund sources, and $2,291,843 from sources outside the City.



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# General Obligation Bonds – Schedule 20000

| | 2016 Actuals | 2017 Actuals | 2018 Estimate | 2019 Recommended |
|---|---|---|---|---|
| **Financial Resources** | | | | |
| Property Taxes | 110,380 | 113,611 | 137,083 | 140,423 |
| Investment and Interest Income | 1,007 | 996 | 1,445 | 1,540 |
| Miscellaneous Other | 5,554 | 5,548 | 5,489 | 5,405 |
| **Total** | **$116,941** | **$120,155** | **$144,017** | **$147,368** |
| | | | | |
| **Use of Resources** | | | | |
| Bond Counsel & Financial Services | 12 | 0 | 11 | 11 |
| Principal Payments - Bond | 54,270 | 99,630 | 110,715 | 85,905 |
| Interest Payments - Bond | 36,759 | 38,684 | 29,413 | 33,457 |
| Payment to Escrow | 0 | 0 | 0 | 0 |
| **Total** | **$91,041** | **$138,314** | **$140,139** | **$119,373** |
| | | | | |
| Excess of Revenues Over (under) Expenditures | $25,901 | ($18,159) | $4,514 | $27,995 |
| | | | | |
| **Other Financing Sources (Uses)** | | | | |
| General Obligation Bonds Issued | 0 | 0 | 0 | 0 |
| Transfer In | 0 | 0 | 0 | 0 |
| **Total** | **$0** | **$0** | **$0** | **$0** |
| | | | | |
| Net Increase (Decrease) in Fund Balance | 25,901 | (18,159) | 4,514 | $27,995 |
| | | | | |
| **Fund Balance January 1** | 47,732 | 73,633 | 55,474 | 59,988 |
| | | | | |
| **Fund Balance December 31** | **73,633** | **55,474** | **59,988** | **87,983** |

*Dollars in Thousands

* In November 2017, Denver voters authorized $937,418,500 of new Our Denver General Obligation Bonds to be issued to address a wide variety of infrastructure improvements citywide. The City issued the first series of bonds under this authorization in June 2018. 2018 and 2019 figures include the Series 2018A-B bond issuance.

# Excise Tax Revenue Bonds – Schedule 25000

| | 2016 Actuals | 2017 Actuals | 2018 Estimated | 2019 Recommended |
|---|---|---|---|---|
| **Financial Resources** | | | | |
| Sale and Use | 40,543 | 42,122 | 43,095 | 44,388 |
| Lodgers | 39,269 | 49,905 | 42,253 | 44,366 |
| Interest Income | 737 | 828 | 1,058 | 1,260 |
| **Total** | **$80,549** | **$92,855** | **$86,406** | **$90,014** |
| **Use of Resources** | | | | |
| Bond Counsel & Financial Services | 1 | 0 | 4 | 5 |
| Principal Payments - Bond | 22,350 | 23,485 | 22,090 | 22,755 |
| Interest Payments - Bond | 9,291 | 14,146 | 13,509 | 22,076 |
| Bond Issuance Costs | 868 | 0 | 0 | 0 |
| **Total** | **$32,509** | **$37,631** | **$35,603** | **$44,836** |
| Excess of Revenues Over (under) Expenditures | $48,040 | $55,224 | $50,803 | $43,994 |
| **Other Financing Sources (Uses)** | | | | |
| Bond Premium | 12,809 | 0 | 0 | 0 |
| Bond Proceeds - Refunding | 193,140 | 0 | 0 | 0 |
| Payment to Refunding Escrow | (193,979) | 0 | 0 | 0 |
| Transfers Out | (23,322) | (48,124) | (47,519) | (50,138) |
| **Total** | **($11,352)** | **($48,124)** | **($47,519)** | **($50,138)** |
| Net Increase (Decrease) in Fund Balance | $36,688 | 7,100 | $3,284 | ($4,961) |
| **Fund Balance January 1** | $25,380 | $62,068 | $69,168 | $72,452 |
| **Fund Balance December 31** | **$62,068** | **$69,168** | **$72,452** | **$67,492** |

*Dollars in thousands

*In 2016, the City issued Series 2016A-B Dedicated Tax Revenue Bonds to fund the initial costs of the National Western Center and Colorado Convention Center improvements as well as to advance refund all of the outstanding Series 2005A and 2009A Excise Tax Revenue Bonds. The City pledged the excise tax base and excise tax increase revenues previously pledged to the 2005A and 2009A Bonds to the repayment of the 2016A-B Bonds as well as additional revenues that were not pledged to the repayment of the 2005A and 2009A Bonds. These additional revenues, consisting of 3.25% portion of Lodger's Tax and 3.5% portion of Auto Rental Tax, were not needed in 2016 and are not expected to be needed in 2017 and 2018 to fulfill the debt service payments on the Series 2016A-B Bonds. They are therefore not included in this schedule as they are reclassified to the General Fund each month after the debt service requirement is fulfilled. These additional revenues totaled $24,969,000 and $21,664,000, respectively, in 2016. The City issued Series 2018A-B Dedicated Tax Revenue Bonds on August 30, 2018. The issuance is not reflected in the 2018 Estimate, but payments for the 2018 bonds are included in 2019 principal and interest projected payments.



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# Appendices

# Annual Appropriation Ordinance

A single appropriation ordinance, known as the Annual Appropriation Ordinance or Long Bill, is enacted by City Council not later than the fourth Monday of November. This ordinance makes appropriations and authorizes expenditures for the ensuing fiscal year.

# Basis of Budgeting

The City's accounts are organized by fund and account groups, each of which is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenses.

Governmental Funds (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds) use the modified accrual basis of budgeting and accounting. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liabilities are incurred.

Proprietary Funds (Enterprise Funds and Internal Service Funds) are budgeted on a modified accrual basis, which does not include depreciation or compensated absences. Each fund's financial statements, which are included in the Comprehensive Annual Financial Report (CAFR), are reported on a full accrual basis. In the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which they occur.

# Changes to the Adopted Budget

## Budget Increases

Funds are expected to confine spending to amounts appropriated during the budget process. In certain cases, however, appropriations may be increased during the budget year in the following circumstances:

- Carryover Encumbrances—If a department has open purchase orders or contractual obligations at year-end, the encumbrances are closed and re-established in the ensuing year's budget, and the appropriation may be increased if needed to cover the actual expense when it occurs.

- Unanticipated Revenue—If a fund receives revenue during the year from a source that was not anticipated or projected in the budget, such as a grant or a bond issue, such revenue may be appropriated by Council for expenditure in the year received.

- Reserves—In cases where a fund's reserves are greater than required by policies, Council may appropriate amounts from reserves to fund supplemental requests which were not included in the adopted budget.

## Budget Decreases

When financial circumstances dictate, budgets may be decreased during the year to levels below adopted appropriations. Such decreases are accomplished by Council ordinances, to rescind a portion of an appropriation or administratively, to restrict use of an appropriation.



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# Level of Control and Budget Transfers

Control of expenditures is exercised at the budget level (major divisions within an appropriation; also, known as "control-level"). Fund and agency managers are responsible for all expenditures made against appropriations within their fund or agency appropriation.

There are two general types of budget transfers:

## Within Funds

Intra-appropriation transfers are transfers between major divisions (across account categories and/or between control level budgets) within an appropriation and require approval of the Budget and Management Office, and specifically of the Budget Director if budget is transferred out of personnel accounts. Transfers between line-items within the same account category (e.g., personnel accounts, supplies and services accounts, etc.) and within the same control level budget are reviewed by the Budget and Management Office, but do not require approval.

Inter-appropriation transfers are transfers between two or more appropriation levels within a fund and require approval of the Mayor and Council approval by ordinance.

## Between Funds

This type of transfer requires approval of the Mayor and Council by ordinance.

# Lapsing of Appropriations

Appropriations that are unspent at the end of the year lapse into fund balance, where they cannot be spent unless appropriated by Council, with the following exceptions:

- Capital Projects—Appropriations for capital projects do not lapse until the project is completed and closed out.

- Special Revenue Funds—Some programs funded by federal or state grants or other special sources do not lapse until the funding expires or the project for which the funds were received is completed and closed out. Special Revenue Funds that are annually appropriated typically lapse at the end of the year. An appropriated SRF's annual budget is established for the ensuing budget year by the amount appropriated in the Long Bill or enabling ordinance, and agencies cannot spend more out of the fund than approved by Council unless the fund receives additional spending authority. Many Special Revenue Funds are set up on a cash basis (budget is authorized as revenue is received) and do not lapse.

# Description of Major Expenditure Categories

Expenditure budgets are divided into categories of expenditures. Each category is assigned a code in the City's financial management information system. The major categories are:

| Code | Category | Description |
|---|---|---|
| 500000 | Personnel Services | Salaries and fringe benefits for all unlimited (permanent) and limited (temporary and on-call) employees and individual contracts. |
| 600000* | Services and Charges | Purchase of professional and technical services (contract), utilities, repair and maintenance services, travel, printing and other services and charges. |
| 700000 | Supplies and Materials | Purchase of supplies and materials including office supplies, building materials, health supplies, food, automotive parts, and certain controlled assets. |
| 800000 | Capital Equipment | Purchase of fixed assets costing $5,000 or more. |
| 900000 | Internal Services | Charges for services or materials from one City agency to another. Payments are made through an internal billing transfer. |

*The 600000 and 700000 categories are grouped into one total, named “Services and Supplies.”



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# 2019 Funding Sources and Expenditures

Capital equipment (non-fleet) is included in departments' operating budgets, for both replacement and new equipment. The Budget and Management Office classifies capital equipment as major and minor, depending on whether it is above or below $50,000, the threshold for requiring City Council approval through ordinance. According to the City's Fiscal Rules, capital equipment includes capital and controlled assets. Equipment purchases considered to be capital assets have a useful life greater than one year and are valued at $5,000 and above. Controlled assets can have various minimum thresholds for tracking depending on the asset. All equipment purchases between $2,500 and $4,999 are considered controlled. In addition, several technology-related items that are between $500 and $4,999, including computers, desktops, laptops, and tablets, are considered high-risk controlled assets. All capital, controlled, and high-risk controlled assets that meet these thresholds are tracked in the City's system of record and require periodic inventory.

Vehicles are purchased out of the Planned Fleet Fund which provides funding for fleet replacement on an annual cycle, and new/expansion vehicles are budgeted here as well. Revenues to this fund come from a General Fund transfer and interest income. All vehicles are considered capital assets that must be tracked, and those costing over $50,000 must be approved by City Council. The Planned Fleet Replacement Fund is not an appropriated fund so remaining funds (cost savings) may be used to replace additional vehicles as approved by the Department of Finance and by ordinance (if applicable).

## General Fund Capital Equipment Program

For 2019, the capital equipment program for General Fund agencies consists of the following elements:

- $22,978,900 for the purchase of vehicles funded by a General Fund transfer to the Planned Fleet Special Fund (11804-5053400). This includes $2,615,200 for new/expansion vehicles and $20,363,700 for replacement vehicles. A list of approved vehicles is included in the "Planned Fleet Detail by Fund and Department" table below under "Planned Fleet Fund." Note that the table also includes non-General Fund vehicles purchased by other funding sources.

- $3,772,900 is appropriated in agency budgets to purchase non-fleet equipment in the capital asset category. This includes $3,365,500 in replacement machinery and equipment and $407,400 in new equipment.

- $1,234,400 is appropriated in agency budgets to purchase equipment in the controlled asset category. This includes $882,000 in replacement equipment and $352,400 in new equipment in 2019, primarily for workstations and technology to support new positions. The replacement budget includes recreation items in Parks and Recreation as well as workstations and technology citywide.

- Certain information technology categories are funded out of the Technology Services Capital Projects CIP fund (34080-3070000). These project funds are supported by the following General Fund transfers:

    - Innovation Fund Projects - $8,000,000
    - Radio Replacement and System Upgrade - $4,552,400
    - User Component (computers, laptops, and Safety mobile data terminals) - $1,581,800
    - Replacement of Infrastructure and Network Components - $2,040,100
    - Strategic Resource - $2,900,000

Agencies and programs that are funded by Enterprise Funds, Internal Service Funds or Special Revenue Funds purchase vehicles and other capital equipment (both new and replacement) with those funding sources, and are not included in the General Fund Transfers to the Planned Fleet Fund, or the Technology Services Capital Projects Fund. Equipment for these agencies is also listed in the fleet and capital equipment tables, below.

# Capital Equipment Detail by Fund and Department

| Funding Source / Department | Agency | Equipment | Quantity | New/ Replacement |
|---|---|---|---|---|
| **General Fund (01010)** | | | | |
| **Auditor** | | | | |
| | **Department-wide** | Miscellaneous Office Equipment and Computers | | New |
| **Clerk & Recorder** | | | | |
| | **Elections Division** | Ballot Boxes | 2 | New |
| **Community Planning and Development** | | | | |
| | **Office of the Manager** | Tablets | 4 | Replacement |
| | | Polling Pads | 50 | Replacement |
| | | Microfiche Units | 2 | Replacement |
| | | Translation Equipment | 30 | Replacement |
| | | Personal Computer | 1 | Replacement |
| | | Miscellaneous Office Equipment and Computers | | New |
| **County Court** | | | | |
| | **Department-wide** | Miscellaneous Office Equipment and Computers | | New |
| **District Attorney** | | | | |
| | **Department-wide** | Miscellaneous Office Equipment and Computers | | New |
| **Executive Director of Safety** | | | | |
| | **Department-wide** | Miscellaneous Office Equipment and Computers | | New |
| **Fire Department** | | | | |
| | **Administration** | Fire Station Stoves | 4 | Replacement |
| | | Rowing Machines | 5 | Replacement |
| | | Treadmills | 4 | Replacement |
| | | Stationary Bikes | 4 | Replacement |
| | | Strength Training Machine | 1 | Replacement |
| | | Stair mills | 2 | Replacement |
| | | Cardiovascular Trainers | 2 | Replacement |
| | | Dual Cable Cross | 1 | Replacement |
| | | Leg Press | 1 | Replacement |
| | | Auto Extrication Kit | 1 | Replacement |
| | **Fleet** | Heavy Vehicle Lift | 1 | Replacement |
| | **Operations** | Extrication Power Units | 8 | Replacement |
| | | Extrication Rams | 8 | Replacement |
| | | Extrication Cutters | 2 | Replacement |
| | | Heavy Lift Rescue Tools | 8 | Replacement |



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| Funding Source / Department | Agency | Equipment | Quantity | New/ Replacement |
|---|---|---|---|---|
| | | Hazmat Decon Tent System | 1 | Replacement |
| | | Snake Camera | 1 | Replacement |
| | | Mobile Air Cart | 1 | Replacement |
| | | Confined Space Communications | 1 | Replacement |
| | | Confined Space Equipment | 1 | Replacement |
| | | Confined Space Breathing Equipment | 3 | Replacement |
| | **Department-wide** | Miscellaneous Office Equipment and Computers | | New |
| **General Services** | | | | |
| | **Department-wide** | Miscellaneous Office Equipment and Computers | | New |
| **Library** | | | | |
| | **Administration** | Video surveillance software | 1 | Replacement |
| | | Portable Sound Systems | 3 | Replacement |
| | | Surveillance Cameras | 30 | Replacement |
| | | Various Photo Digitization Equipment | | Replacement |
| | | Smartboard and Projectors | 7 | Replacement |
| | | ACER CHROMEBASE Ocs | 42 | Replacement |
| | | Computer Monitors | 800 | Replacement |
| | | Various Book Sorter Parts | | Replacement |
| | | Operating Systems | 3 | Replacement |
| | | Various Shelf Ranges | | Replacement |
| | | Miscellaneous Furniture | | Replacement |
| | | Miscellaneous Office Equipment and Computers | | New/Replacement |
| **Municipal Public Defender** | | | | |
| | **Department-wide** | Miscellaneous Office Equipment and Computers | | New |
| **Office of Economic Development** | | | | |
| | **Department-wide** | Miscellaneous Office Equipment and Computers | | New |
| **Office of the Independent Monitor** | | | | |
| | **Department-wide** | Computer | | New |
| **Park and Recreation** | | | | |
| | **Parks and Planning** | Utility Carts | 12 | Replacement |
| | | Pro-M Mower Lift workstations | 2 | Replacement |
| | | Trion Mower Lifts | 2 | Replacement |
| | | Pressure Washers | 8 | Replacement |
| | | Standing Mowers | 2 | Replacement |
| | | Infield Groomers | 2 | Replacement |
| | | Rotary Mower | 1 | Replacement |
| | | Concrete Grinder | 1 | Replacement |

| Funding Source / Department | Agency | Equipment | Quantity | New/ Replacement |
|---|---|---|---|---|
| | | Router | 1 | Replacement |
| | | Trailered Water Tank | 1 | Replacement |
| | **Recreation** | Treadmills | 32 | Replacement |
| | | Ellipticals | 18 | Replacement |
| | | Stair steppers | 3 | Replacement |
| | **Department-wide** | Miscellaneous Office Equipment and Computers | | New/Replacement |
| **Police Department** | | | | |
| | **Crime Lab** | Gas Chromatographs / Mass Spectrometers | 2 | Replacement |
| | | Gas Generators | 4 | Replacement |
| | | Genetic Analyzers | 2 | Replacement |
| | **Department-wide** | Miscellaneous Office Equipment and Computers | | New |
| **Public Health and Environment** | | | | |
| | **Medical Examiner** | Fork lift | 1 | Replacement |
| | **Executive Director** | Tables | 2 | New |
| | **Animal Protection** | Laptops | 14 | New |
| **Public Works Department** | | | | |
| | **Solid Waste** | Zonar Camera | 1 | New |
| | **Department-wide** | Cube Modifications | 3 | New |
| | | Tablets & Printers | 17 | New |
| | | Workstations | 4 | New |
| **Sheriff Department** | | | | |
| | **Jail Operations** | Kitchen Mixer | 1 | Replacement |
| | | Ice Machine | 1 | Replacement |
| | | Various Cameras in Cell Units | | New |
| | **Specialized Operations and Analysis** | Various workstations | | Replacement |
| | **Department-wide** | Miscellaneous Office Equipment and Computers | | |
| **Technology Services Department** | | | | |
| | **Denver Media Services** | Servers | 2 | Replacement |
| | | Keyboard, Video and Mouse System | 1 | Replacement |
| | | Camera System | 1 | Replacement |
| | | Audio Mixing Boards | 3 | Replacement |
| | | Television and Video Graphics Systems | 3 | Replacement |
| **Aviation Enterprise Fund (73850)** | | | | |
| | **Aviation** | Broom Walk Behind | 16 | Replacement |
| | | Light Portable | 4 | Replacement |
| | | Electric Lift | 2 | Replacement |



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| Funding Source / Department | Agency | Equipment | Quantity | New/ Replacement |
|---|---|---|---|---|
| **Citywide Sports Program (15824)** | | | | |
| | **Citywide Sports Program** | Rotary Motor | 1 | New |
| **Denver Arts and Venues (15815)** | | | | |
| | **All Divisions** | | | |
| | | Miscellaneous audio and video equipment | | Replacement |
| | | Miscellaneous concessions equipment | | Replacement |
| | | Miscellaneous housekeeping equipment | | Replacement |
| | | Miscellaneous lighting equipment | | Replacement |
| | | Miscellaneous minor equipment | | Replacement |
| | | Stage Components | | Replacement |
| | | Audio System Upgrade | 1 | Replacement |
| | | Video Board | 1 | New |
| | | Miscellaneous safety equipment | | New |
| **Economic Development (16606)** | | | | |
| | **Department-wide** | Miscellaneous Office Equipment and Computers | | New |
| **Environmental Quality Enterprise Fund (78100)** | | | | |
| | | Computers | 5 | Replacement |
| **Golf Enterprise Fund (791000)** | | | | |
| | **Golf** | Reel and Bed Knife Grinder | 1 | Replacement |
| | | Range Cart | 1 | Replacement |
| | | Skid Loader for Evergreen | 1 | Replacement |
| | | Plow Truck Short Bed | 1 | Replacement |
| | | Driving Range Ball Picker | 1 | Replacement |
| | | Miscellaneous Office Equipment and Computers | | New |
| **Human Services (13008)** | | | | |
| | **Department-wide** | Miscellaneous Office Equipment and Computers | | New |
| **Wastewater Management Enterprise Fund (72100)** | | | | |
| | **Construction** | CAD Computers | 16 | Replacement |
| | **Operations** | Personal Computer | 40 | Replacement |
| | | 24' Monitors | 40 | Replacement |
| | | 30' Monitors | 30 | Replacement |
| | | Tablets & Laptops | 30 | Replacement |
| | | CAD Computers | 20 | Replacement |
| | | Accounting Computers | 10 | Replacement |
| | | Analog Camera | 1 | Replacement |

# Planned Fleet Detail by Fund and Department

| Funding Source/ Department | Agency | Vehicle | Quantity | New/ Replacement |
|---|---|---|---|---|
| **Planned Fleet Fund (11804-5053400)** | | | | |
| **District Attorney's Office** | | | | |
| | **Administration** | Sedan | 1 | Replacement |
| **Fire Department** | | | | |
| | **Fire Prevention** | Engine | 3 | Replacement |
| | | Aerial Platform | 1 | Replacement |
| | **Operations** | Sedan | 13 | Replacement |
| | | SUV | 6 | Replacement |
| | | Sedan | 5 | Replacement |
| | | Sedan | 6 | New |
| **General Services** | | | | |
| | **Facilities** | Utility Van | 3 | Replacement |
| | | Pickup Truck | 3 | Replacement |
| | | Flatbed Trailer | 4 | Replacement |
| | | Stake Body Flat Bed Truck | 1 | Replacement |
| | | Lifter | 1 | Replacement |
| **Office of Emergency Management** | | | | |
| | **Administration** | Van | 1 | Replacement |
| **Parks and Recreation** | | | | |
| | **Parks and Planning** | | | |
| | City Park Maintenance | Trailer Flat Bed | 1 | Replacement |
| | General Parks - Citywide | Trailer Flat Bed | 1 | Replacement |
| | | SUV | 1 | Replacement |
| | Park Amenities | Trailer Flat Bed | 3 | Replacement |
| | Parks East | Trailer Flat Bed | 7 | Replacement |
| | | Pick Up | 3 | Replacement |
| | | Compressor | 1 | Replacement |
| | | Riding Mower | 1 | Replacement |
| | | Tractor | 1 | Replacement |
| | Parks Facility | Utility Van | 1 | Replacement |
| | Parks Forestry | Pickup Truck | 1 | Replacement |
| | | Loader | 2 | Replacement |
| | | Dump Truck | 1 | Replacement |
| | | Overhead Service Truck | 1 | Replacement |
| | | Stump Grinder | 2 | Replacement |
| | | Chipper | 1 | Replacement |
| | | Tree Spader | 1 | Replacement |
| | Parks NE | Trailer Flat Bed | 3 | Replacement |
| | | Tractor | 3 | Replacement |
| | | Riding Mower | 1 | Replacement |
| | | Pickup Truck | 1 | Replacement |
| | | Dump Truck | 1 | Replacement |
| | | Pickup Trucks | 3 | New |
| | | Crew Cab Truck | 1 | New |



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| Funding Source/ Department | Agency | Vehicle | Quantity | New/ Replacement |
|---|---|---|---|---|
| | | Dump Truck | 1 | New |
| | | Truck | 1 | New |
| | | Large Mower | 2 | New |
| | | Small Mower | 2 | New |
| | | Utility Vehicles | 3 | New |
| | Parks NW | Tractor | 1 | Replacement |
| | | Pickup Truck | 2 | Replacement |
| | | SUV | 1 | Replacement |
| | | Trailer Flat Bed | 3 | Replacement |
| | Parks SW | Tractor | 2 | Replacement |
| | | Pickup Truck | 5 | Replacement |
| | | Riding Mower | 2 | Replacement |
| | | Compressor | 2 | Replacement |
| | | Mounted Sprayer Roll | 1 | Replacement |
| | | Trailer Flat Bed | 1 | Replacement |
| | Parks Trails | Tractor | 1 | Replacement |
| | | Trailer Flat Bed | 1 | Replacement |
| | Parks Urban | Utility Vehicles | 3 | New |
| | | Four by Four Truck | 1 | New |
| | | Crew Cab Truck | 1 | New |
| | | Pickup Trucks | 3 | New |
| | | Tool Cat | 1 | New |
| | | Stake Bed Truck | 1 | New |
| | Ranger Program | Pickup Truck | 1 | Replacement |
| | | Truck - hazmat | 1 | New |
| | | Truck | 1 | New |
| | **Recreation** | Van | 1 | New |
| | | Mini-Bus | 1 | New |
| **Police Department** | | | | |
| | **Patrol** | Utility Vehicle | 2 | Replacement |
| | | SUV | 38 | Replacement |
| | | Large SUV | 6 | Replacement |
| | | Sedans | 8 | Replacement |
| | | Tow Truck | 1 | Replacement |
| | | Pickup Truck | 3 | Replacement |
| | | Van | 1 | Replacement |
| | | Box Van | 1 | Replacement |
| | | SUV | 6 | Reserve<br>Replacement |
| | | Large SUV | 3 | Reserve<br>Replacement |
| | | Sedans | 9 | Reserve<br>Replacement |
| | | SUV | 16 | New |
| **Public Health and Environment** | | | | |
| | **Community Health** | Mobile Van | 1 | New |
| **Public Works** | | | | |
| | **Fleet Management** | Pickup Truck | 1 | Replacement |
| | | Forklift | 1 | Replacement |

| Funding Source/ Department | Agency | Vehicle | Quantity | New/ Replacement |
|---|---|---|---|---|
| | **Right of Way Enforcement** | SUVs | 5 | Replacement |
| | | Passenger Van | 1 | Replacement |
| | **Right of Way Services** | Pickup Truck | 1 | Replacement |
| | | Trailer | 1 | Replacement |
| | | Pickup Trucks | 2 | New |
| | **Street Maintenance** | Pickup Trucks | 5 | Replacement |
| | | Loaders | 2 | Replacement |
| | | Rollers | 4 | Replacement |
| | | Live Bottom Trailers | 5 | Replacement |
| | | Truck Spreaders | 6 | Replacement |
| | | Street Sweeper | 1 | Replacement |
| | | Tractors | 5 | Replacement |
| | | Flatbed Stake Truck | 1 | Replacement |
| | **Capital Project Management** | Loader | 1 | Replacement |
| | | SUV | 1 | Replacement |
| | **Solid Waste** | Side Loader | 6 | Replacement |
| | | Front Loader | 1 | Replacement |
| | | Rear Loader | 4 | Replacement |
| | | Pickup Truck | 1 | Replacement |
| | | Forklift | 1 | Replacement |
| | | Trailer | 1 | Replacement |
| | | Stake Bed | 1 | New |
| | **Transportation & Mobility** | Flatbed Stake Truck | 2 | Replacement |
| | | Box Trailer | 1 | Replacement |
| | | Line Marker Truck | 1 | Replacement |
| | | Pickup Truck | 1 | Replacement |
| | | Sedan Hybrid | 1 | Replacement |
| | | Flatbed Trailer | 1 | Replacement |
| | | Overhead Service Truck | 1 | Replacement |
| **Sheriff Department** | | | | |
| | **Administration** | Pickup Truck | 7 | Replacement |
| | | Van | 1 | Replacement |
| | | Bus | 1 | Replacement |
| | | Sedan | 2 | Replacement |
| **Technology Services** | | | | |
| | **Electronic Engineering** | SUV | 1 | Replacement |
| | **Technology Services** | Van | 1 | Replacement |
| | | Sedan | 1 | Replacement |
| **Aviation Enterprise Fund (73850)** | | | | |
| | **Aviation** | Truck/Utility | 8 | Replacement |
| | | Truck/Utility/DPD | 7 | Replacement |
| | | Truck/Pickup | 8 | Replacement |
| | | Truck Tow | 1 | Replacement |
| | | Van Step | 3 | Replacement |
| | | Trailer Spalls | 1 | Replacement |



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| Funding Source/ Department | Agency | Vehicle | Quantity | New/ Replacement |
|---|---|---|---|---|
| | | Truck/Dump/Runway | 10 | Replacement |
| | | Loader | 2 | Replacement |
| | | Trailer Spalls | 1 | Replacement |
| | | Sweeper Litter | 2 | Replacement |
| | | Trailer Live Bottom | 2 | Replacement |
| | | Trailer Lowboy | 1 | Replacement |
| | | Deicer 400 gal Runway | 2 | Replacement |
| | | Compactor/Roller | 2 | Replacement |
| | | Sweeper Multifunction | 2 | Replacement |
| | | Truck/Air Blower | 2 | Replacement |
| **Denver Arts and Venues (15815)** | | | | |
| | **All Divisions** | Forklift | 1 | Replacement |
| | | Tractor | 1 | Replacement |
| | | Truck | 1 | Replacement |
| **Environmental Quality Enterprise Fund (78100)** | | | | |
| | **Environmental Quality** | Composting Vehicles | 12 | New |
| **Human Services SRF (13000)** | | | | |
| | **All Divisions** | | | |
| | | 10 Prius Sedans | 10 | New |
| **Golf Enterprise Fund (79100)** | | | | |
| | **Golf** | Van | 1 | New |
| **Wastewater Management Enterprise Fund (72100)** | | | | |
| | **Construction Operations** | SUV | 5 | Replacement |
| | | Jet Vac Combo | 2 | Replacement |
| | | CCTV Van | 1 | Replacement |
| | | Dump Truck | 2 | Replacement |
| | | Flatbed | 1 | Replacement |
| | | Compressor | 2 | Replacement |
| | | Pickup Truck | 2 | Replacement |
| | | Small Trailer | 1 | Replacement |
| | | SUV | 1 | Replacement |
| | | Bobcat | 1 | Replacement |
| | | SUV | 4 | New |

## Accrual Basis
The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. This is opposed to the cash basis of accounting under which transactions are recognized only when the cash changes hands.

## Agency
A department, division, section, bureau, commission, board or other organizational unit established by law as a part of the City.

## Annual Appropriating Ordinance
An ordinance passed by City Council making appropriations to various agencies. The appropriations contained in the ordinance must match the budget as amended and adopted by City Council. The annual appropriating ordinance is approved concurrently with the tax levy ordinances necessary to support the adopted budget.

## Appropriated Funds
All funds except debt service funds and except special revenue funds whose authorized expenditures are based upon cash or grants received.

## Appropriation
An authorization, by ordinance, to a specified agency, program, project, or transfer fund to incur obligations and to expend from public money or anticipated public money. An appropriation is a specified sum of money from a specified fund, or, if not specified, the General Fund, for a specific purpose.

## Assets
Resources owned or held by a government that have monetary value.

## Balance Sheet
See Statement of Net Assets.

## Balanced Budget
As defined by Denver City Charter, "The budget...shall not propose expenditures in excess of estimated opening balances and anticipated income; however, in estimating, the Mayor may reduce the anticipated income from property taxes by an amount for uncollectible taxes. In the General Fund, the budget estimates for the ensuing year shall include an amount as a year-end closing balance which amount shall not be expended except for emergencies approved by a two-thirds vote of Council, within the fiscal year to which the proposed budget applies but may be considered as income available for expenditures in preparation of the proposed budget for the following year."

## Bond
A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date, together with periodic interest at a specified rate.

## Budget
A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

## Budget Calendar
The schedule for completion of the various phases in the preparation of the budget, which is defined by the City Charter and Denver Revised Municipal Code; the calendar begins with the issuance of the budget instructions, including forms and procedures, in April and ends with City Council approving the Long Bill in November.



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## Budget Document
A document prepared by the Mayor that must include but is not limited to: a general statement describing the important features of the budget; statements by funds showing estimates of expenditures, receipts, opening and closing balances compared with the previous and current fiscal years; statements of expenditures and work programs of the various agencies; the amount to be raised by taxation to pay interest on general obligation bonded indebtedness, and to provide for the debt service fund; and the amounts to be expended for capital improvement projects and the sources of revenue for financing such projects. City Council adopts the budget by motion; however, Council may revise or alter the budget prior to adoption by a two−thirds vote.

## Budget Savings
A portion of an agency's budget set aside in a restricted account and unavailable for expenditure. These savings include budget reductions imposed as a result of revenue shortfalls and unspent agency appropriations that result from programmatic changes.

## Capital Budget
A plan of proposed expenditures that results in the acquisition of or addition to fixed assets, and the means for financing these expenditures.

## Capital Equipment
Major – Equipment that has a useful life of more than one year and a unit cost of at least $50,000.
Minor – Nonrecurring items having a useful life of more than one year and a unit price of less than $50,000 but at least $500.

## Capital Project Funds
Funds used for the acquisition and maintenance of major capital assets other than those financed through special assessment or enterprise funds.

## Certificate of Participation (COP)
A form of financing which allows the purchase of an asset over time and requires City Council approval (but not voter approval). Certificates are sold to investors, and the proceeds are used by the lessor (an outside party) to acquire a capital asset on behalf of the City. The asset becomes the collateral for the certificates, and the City assumes ownership of the asset at the end of paying the full amount of the lease. Payments are subject to annual appropriation and do not constitute a long-term obligation under TABOR.

## Contingency Reserve
As defined by the City Charter, the proposed budget for the General Fund shall include an amount, not less than two (2) percent of the total estimated expenditures set forth in the General Fund for the ensuing year, for the payment of any expense, the necessity of which is caused by any casualty, accident or unforeseen contingency, after the passage of the annual appropriation ordinance. Revenues received during the year in excess of those projected, or an opening balance larger than projected, may be added to the contingency reserve.

## Contributed Capital
An equity account that shows the amount of permanent fund capital contributed to that fund.

## Current Assets
Those assets that are available or can be made readily available to finance current operations or to pay current liabilities.

## Current Liabilities
Financial obligations that are payable within one year.

## Debt Service Funds
Funds used for the payment of principal and interest on General Obligation and other long-term debts.

## Depreciation
The process of allocating the total cost of fixed assets over each period of their usefulness to the entity.

## Encumbrance
The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. Purchase orders, contracts, and/or other commitments require a reservation of appropriation. These commitments cease to be encumbrances when paid or when cancelled.

## Enterprise Fund
A fund established to account for operations that are financed and operated in a manner similar to business enterprises in the private sector. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

## Fiduciary Funds
Trust and agency funds that account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include expendable trust funds, non-expendable trust funds, pension trust funds, and agency funds.

## Fixed Asset
A specific piece of real or personal property which is tangible in nature (possessing physical substance) and has an expected useful life longer than one year. The items are acquired through outright purchase, construction, lease purchase agreements, installment purchase contracts, tax or special assessment foreclosure, eminent domain, donations or gifts.

## Fringe Benefits
Fringe benefits include the City's contribution to life insurance, retirement, health and dental insurance, and Social Security programs.

## Fund
A fiscal and accounting entity, created by charter, ordinance, or applicable state law, consisting of a balanced set of accounts in which cash and other assets, related liabilities, residual balances, and changes therein, are recorded and segregated. Funds, excepting the General Fund, have specific sources of receipts and specific purposes of expenditures.

## Fund Balance
The difference between fund assets and fund liabilities of governmental funds.

## Funded Project
A funded appropriation for a specific purpose; such as street lighting.

## General Fund
The largest and most important of the City's funds. It includes all resources not restricted legally to a specific use. The major source of revenue for the General Fund is the sales tax, which accounts for approximately fifty percent of the fund revenue. Local property tax and the lodgers' tax also support the General Fund, as well as revenue derived from fees for services and materials, licenses, permits, and fines.

## Governmental Funds
A group of funds that account for activities associated with the City's basic operations. Types of Governmental Funds are the General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds. This group of funds uses a modified accrual basis of accounting and focuses on operating revenues and expenditures.



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### Internal Services Fund
A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.

### Lapsing Fund
A fund in which appropriated amounts that the agency does not or cannot spend by the end of the fiscal year lapse or come to an end and are not carried forward into the next fiscal year. The budget is liquidated at the end of the budget period for all non-encumbered budget balances. All General Fund appropriations and enterprise funds are lapsing funds, as are some special revenue funds.

### Mill Levy
The rate used in calculating taxes based on the value of property, expressed in mills per dollar of property value. A mill is 1/1000 of a dollar.

### Net Income
The excess of all revenues over the total of all expenses.

### Net Position
The difference between assets and liabilities (formerly net assets).

### Non-Lapsing Fund
A fund in which any remaining unspent appropriation at the end of the current fiscal year will carryforward to the next fiscal year.

### Operating Budget
The plan of current expenditures and the proposed means of financing them.

### Operating Expenses
Fund expenses which are directly related to the fund's primary service activities.

### Operating Income
The excess of operating revenues over operating expenses.

### Operating Revenue
Fund revenues which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

### Personnel Services
Salaries and fringe benefits for all unlimited (permanent) and limited (temporary) employees and individual contracts.

### Program Inventory
All programs and services the City provides to the community. The inventory facilitates prioritization during the annual budget process.

### Position
The aggregate of duties and responsibilities performed by one person. A position may be unlimited, limited, or on-call, and may be filled or vacant.

### Proprietary Funds
A group of funds that account for activities that are often seen in the private sector and are operated in a similar manner as in the private sector. This group of funds are budgeted on a modified accrual basis and are reported in the CAFR using a full accrual basis of accounting, which focuses on net income and capital maintenance. Enterprise and internal service funds belong to this group.

### Reserve for Contingencies
See Contingency Reserve.

### Retained Earnings
An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

### Revenue
Total inflow of net assets. (Revenue is NOT the amount of cash receipts).

### Services and Charges
Purchase of professional and technical services (contract), utilities, repair and maintenance services, travel, printing and other services and charges.

### Special Revenue Fund
Any fund which must be devoted to some special use in accordance with specific regulations and restrictions.

### Statement of Cash Flows
The basic financial statement which presents information on the sources and uses of cash during an accounting period.

### Statement of Revenues, Expenses and Changes in Fund
The basic financial operating statement that presents increases and decreases in an entity's net current assets.

### Statement of Net Position
The basic financial statement that shows the financial position of an entity at a specific date. Assets are the economic resources of the entity. Net position is total assets less liabilities (debt).

### Statement of Net Assets
Per GASB statement No. 63, this has been changed to Statement of Net Position (see above).

### Supplies and Materials
These include office supplies, building materials, health supplies, food, and automotive parts.

### Tax Increment Financing (TIF)
TIF is a method of facilitating development or redevelopment of defined areas of property by utilizing future tax revenues to pay for some of the necessary public improvements. TIF allows local officials to designate an area as a "TIF District" for improvement and then earmark any future growth in property tax and/or sales tax revenues in that District to pay for the predetermined development.

### Taxpayers Bill of Rights (TABOR)
A 1992 amendment to the Colorado Constitution that limits the government's ability to raise and spend revenue. TABOR applies to all levels of government in Colorado and requires voter approval to increase tax revenue; limits revenue collections by prescribing a formula for growth in spending; and limits spending to not more than a given percent.



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## Temporary Assistance for Needy Families (TANF)

The federally funded block grant program that provides monthly cash assistance, work opportunities and job training to families with children under age 18.

## Transfer

The movement of cash from one City fund to another by journal voucher. Transfers must be authorized by ordinance.

## Vacancy Savings

An estimate of the savings occurring from the time a position becomes vacant until it can be refilled, and it is generally the result of turnover and/or filling positions at a lower rate of pay and/or classification. Vacancy savings is calculated from all personnel accounts that are directly related to a position being filled or vacant (i.e. regular compensation, taxes, retirement, health insurance and other benefits, etc.) and is based on the size of the department, as indicated in the table, below.

| Number of FTE per Agency | Percent of personnel costs |
|---|---|
| Less than 11 FTE | 0.0% |
| 11 – 30 FTE | 2.0% |
| 31 – 100 FTE | 3.0% |
| More than 100 FTE | 3.5% |

## Working Capital

The excess of current assets over current liabilities, used to indicate the relative liquidity of an enterprise or internal service fund.

The City's fire and police pension plans are administered by a statewide association established by State statute—the Fire and Police Pension Association (FPPA). The City and County of Denver's role in providing pension plans for both police officers and firefighters is set forth in the City's charter and State statute. There are three pension plans in place. One is a combined plan for those police officers and firefighters hired after April 8, 1978 when the State replaced local plans with a statewide plan. The employees in this plan are called "new hires." Two separate plans exist for police officers and firefighters hired before April 8, 1978. The employees in these latter two plans are called "old hires."

Each of these plans is a defined benefit plan. In a defined benefit plan, the benefit amount to be paid to the retiree is set by a formula which includes pay level and years of service. Funding is computed by an actuary to attain that level of benefit. (This contrasts with a defined contribution plan which provides for a fixed level of annual contribution, so that at retirement the employee would be entitled only to whatever benefit that contribution level and investment earnings would support).

## Old-Hire Plans

In 1978, the Colorado Legislature intervened in police and fire pensions across the State because of a growing realization by all parties that the major plans were in serious financial trouble. Most plans had not been funded on an actuarially-sound basis, and so each carried a large "unfunded liability" for future pension payments. Put differently, cities had not contributed enough funds to the plans to assure payment of pension obligations. This would mean that, at some time in the future the plans would exhaust their capital without fully satisfying the accrued pension liabilities.

Colorado cities, employee groups, and the State agreed to contribute to a long-term plan to catch up on pension costs. Employers began to contribute local funds at higher levels. In part, this was to pay a substantial portion of the ongoing pension costs for active employees so that current activities would not aggravate the unfunded liability. The participating cities became liable for large annual payments to reduce the existing unfunded liability. The State also committed to making large annual contributions toward the unfunded liability, and employees began to contribute eight percent of payroll to cover a share of the ongoing pension costs for current employees.

The two "old hire" plans provide that after 25 years of service the plan participants are eligible to receive 50 percent of their wages as a pension (Firefighters must also have reached age 50 to become eligible for their pension.) This can increase 4 percent per year thereafter to a maximum benefit of 74 percent of wages. Neither police officers nor firefighters participate in the Social Security system.

In 2009, the Fire Old Hire Pension plan received no support from State funds and became the sole obligation of the City and County of Denver. In 2013, Senate Bill 13-234 authorized payments that completed the State's obligation to the Police Old Hire Pension by paying off the State's entire portion of the unfunded liability. Beginning in 2014, the Police Old Hire Pension Plan no longer received further payments from the State, and the funding of the plan is now the sole obligation of the City and County of Denver.

## New-Hire Plan

The "new hire" plan has been fully funded from the plan's inception to include all costs associated with the plan, so there is no unfunded liability. This plan provides that after 25 years of service and age 55, the plan participants are eligible to receive 50 percent of their wages as a pension. (For these purposes, pay includes base pay, longevity, and shift differential where applicable.) Additionally, a separate retirement account is created for each participant which is funded by any plan surplus. The balance in this separate retirement account fluctuates with the overall health of the plan.

The New-Hire Plan is funded by contributions from the employer and the employee. Employers contribute at 8 percent and employees at 8.5 percent of payroll in 2015. The employee contribution will increase over eight years by a half percent per year beginning in 2015 and will be fully implemented by 2022.



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## Funding of Police and Fire Pension Plans

Denver historically achieves its funding for old hire pensions through two separate mill levies, one for police and one for firefighters, to pay the unfunded liability. If, in any year, the mill levies do not generate the required payment, General Fund contributions from the agency operating budgets pay the remainder of the unfunded liability. The pension is revalued every two years by an actuary and the required payments are set for the following two years. New hire employer pension contributions have been made by a General Fund payment from the Police and Fire Department budgets with each bi-weekly payroll.

In 2016, the City established a Special Revenue Fund to account for the revenue generated by the Police and Fire Pension mills. The City estimates that the funds generated by the mills will be sufficient to pay for the old hire Annually Required Contribution (ARC) and the eight percent employer contribution for new hire police and fire pension contributions. The goal is to use the available funds in excess of the old hire pension contributions to pay for new hire police and fire pension costs which is consistent with the intent of the mills' establishment. This change eliminated the contribution from the General Fund for new hire police and fire pension. In future years, this contribution to new hire pension will not be required from the General Fund unless the contribution requirements exceed the police and fire pension mills revenue, in which case, the additional amount required will be budgeted in the Police and Fire operating budgets in the General Fund. To the extent funds remain in excess of the contribution, after a year-end reconciliation is performed, the City will either pay contributions above the ARC for old hire pensions, will retain the funds in fund balance for future year obligations, or the funds will be transferred to the General Fund as revenue. The SRF had a cash surplus at the end of 2018, which is partially funding the 2019 increase to contributions.

The 2019 funding requirements for the old-hire police and fire pension ARC and the new hire employer contributions are as follows:

| | **2019 Estimated** |
|---|---|
| Police Old Hire ARC | $8,803,193 |
| Fire Old Hire ARC | $17,248,106 |
| Old Hire Pension Contribution Total | $26,051,299 |
| | |
| Police New Hire Employer Contribution | $12,168,337 |
| Fire New Hire Employer Contribution | $8,049,523 |
| New Hire Pension Contribution Total | $20,217,860 |
| | |
| Total Pension Contributions | $46,269,159 |
| | |
| Estimated Police and Fire Pension Mill Revenue | $43,188,615 |

# Taxpayer's Bill of Rights (TABOR)

Colorado's TABOR amendment restricts revenues for all levels of government (state, local, and schools). Under TABOR, state and local governments cannot raise tax rates without voter approval and cannot spend revenues collected under existing tax rates if revenues grow faster than the rate of inflation and local growth, without voter approval. Through 2012, 85 percent of Colorado's local jurisdictions had received voter approval to remove some or all of the revenue limits set in place by TABOR.

# Denver's TABOR Experience

In 2000 and 2005, the City and County of Denver asked for and received voter approval to temporarily suspend TABOR's revenue limits on all taxes except property taxes. This allowed the City to retain taxes collected over TABOR limits. The requirement for voter approval of debt issuance and tax increases has remained in place since TABOR was enacted more than two decades ago and the City has never asked for its removal. Council officially adopted the Denver 2013 Annual Budget, 74 percent of the Denver Electorate voted to approve Ballot Initiative 2A, which asked voters: 'Without increasing any tax rate or adopting any new tax, and in order to pay for improvements to police, fire, streets, Denver Public Library, parks, after-school and summer programs for children and such services as specified in City Council Bill 12-566 and published on the City's web-site, shall the City and County of Denver be authorized to collect, retain, and spend all tax revenue derived from the City's existing gross tax rates to the extent those revenues exceed the constitutional limitation on tax revenue, also known as TABOR, beginning in 2013..."

### Passage of initiative 2A resulted in the following changes:

- Permanently removed TABOR restrictions on the City's tax base as has been done by 85 percent of Colorado jurisdictions. The requirement of voting on tax increases remains in place.
- Eliminated four TABOR-credited property tax mills in 2012, increasing the 2013 property tax revenue base upon which future revenue growth is based.
- Implemented an anti-spiking provision that restricts property tax growth to no more than the rate of six percent plus local growth.
- In 2018, the City is projected to collect $45.3 million more in property tax revenue than it would have collected if TABOR restrictions were still in effect.

Measure 2A also requires the Manager of Finance to provide an annual report documenting how 2A revenues are being spent. This section has been added to the annual budget document in 2014 to highlight those changes and meet the reporting requirement.

## 2019 2A Overview

The 2019 budget maintains the City's programmatic commitments made within the 2A ballot initiative. In 2013, four property-tax mills, which had been credited to taxpayers in order to remain below TABOR revenue collection limitation, were eliminated. The revenue generated from this change allowed the City to begin restoring essential services lost during the recession.

## 2019 Programmatic Overview

All 2A programs implemented in 2013 will continue in 2019. The following is a summary of the programs that were implemented in 2013 and key highlights of program changes for 2019.



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## Parks and Recreation

**MY Denver Program Expansion** – This expansion has allowed all Denver students – elementary through high school – free access to Denver's recreation centers and outdoor pools. An estimated 100,000 children will be served in 2019.

**Parks Maintenance Standards** – Prior to the passage of 2A, Parks only had the budget capacity to meet 70 percent of its maintenance standards for current acreage. The original goal was to bring maintenance standards up to 100 percent, but due to changes in the methodology used to evaluate park maintenance standards, maintenance standards will not reach 100 percent. The total number of maintenance positions funded through 2A is thirty. From 2013-2018, initiative 2A has provided an annual increase of $500,000 per year to improve maintenance standards for a total of $3,000,000. 2018 was the last year of the additional funding.

## Denver Human Services

**TANF Workforce Funding and Child Care Assistance** – Funding will continue to be used to support the TANF Workforce program to ensure that participants can receive workforce training and job placement services, including child care. Separately, the Colorado Child Care Assistance Program (CCCAP) currently serves an average of about 2,700 kids per month although changes to the program were recently enacted by the state legislature. The City and County of Denver has a nearly $2 million maintenance of effort requirement to drawdown state funding for child care assistance.

**Senior and Disabled Rebate Program** – Additional 2A funding of $1.25 million will continue supporting the property tax rebate offered to qualifying seniors and people with disabilities. For the 2017 program year, which ran from May 1 to December 31, 2017, 2,770 applicants were approved at an average rebate amount of $467. In the past, the program ran from May 1 of the prior year to April 30 of the current year.

## Office of Children's Affairs

**After-School Programming** – Some $500,000 in funding will continue to be distributed to support and restore investments in Out-of-School Time programs that take place before and after school and during the summer. It is estimated that this program will serve 3,250 children in 2019.

## Department of Safety

**Recruit Classes** – Two classes each for police and fire are anticipated in 2019.

**Fleet** – Safety and non-safety vehicles continue to be replaced at a rate to decrease the planned fleet replacement backlog. The $23.0 million investment in 2019 is a $5.3 million decrease over the 2018 investment (not including expansion vehicles). Approximately 14.5 percent of the City's active fleet units are operating beyond their useful life entering 2019, which is down from a high of 55% during 2013.

## Office of Economic Development

**Business Personal Property Tax Credit** – Measure 2A included a four-year Business Personal Property Tax exemption to companies that purchase new equipment. This incentive was offered through the end of 2016 and was extended by City Council for another five years until 2021. Thirty-three businesses participated in the 2018 program year for their 2017 investments. The applicant firms employed 6,387 employees in Denver prior to their expansion or relocation activities. Their additional investments of $96.3 million in business personal property resulted in 1,529 *net* new jobs being created. Overall, 7,916 jobs were impacted (created or retained).

**Business Incentive Fund** – Established in 2005, the Business Incentive Fund provides incentives for companies relocating or expanding with new jobs and tax revenues. Measure 2A increased funding by $500,000 in 2013, enabling the Office of Economic Development to attract and retain quality jobs in targeted industry sectors. In 2017, the

program provided support for five business attraction and expansion projects that impacted 2,157 jobs and encouraged $48M in investments.

## Denver Public Library

**System-Wide Hours Expansion** – A $3.5 million annual funding increase is allowing libraries to increase service from an average of 35.5 hours per week to more than 48 hours per week. The system hour increase and funding will continue in 2019 with base growth being applied to this cost in 2019.

## Public Works

**Street Maintenance Paving Program** – The 2019 Paving Program managed by Street Maintenance designed to address the needs of 430 lane miles of city streets. This will be broken down into approximately 250 lane miles of local streets and 180 lane miles of arterial and collector streets. This does not include any paving activities that may be funded with GO Bond projects.

## Technology Services

**Technology Services** – $2.9 million will be used in 2019 to help update the City's technology infrastructure, including security and other IT infrastructure needs identified in the Technology Strategic Resource Alignment.

## City-wide

**Furlough** Days – Funding from Measure 2A allowed the city to cease employee furlough days in 2013.



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This section presents the City and County of Denver's (City) five-year forecast of General Fund revenues and expenditures. The revenue and expenditure forecast will provide the reader with anticipated expenditure increases and how increases will be funded through increases in 22 revenue accounts that comprise 90 percent of General Fund revenue. Base expenditures refer to those required to maintain current level of services within the City. Expenditure projections do not take into consideration program or service expansions, but rather the necessary funding to maintain current level of services. Presented first is an overview of projected revenues and expenditures for each year 2019 through 2023, followed by a more detailed discussion of the methodology and assumptions used to prepare the forecast. The final section includes risks to the forecast and other relevant considerations.

# Overview

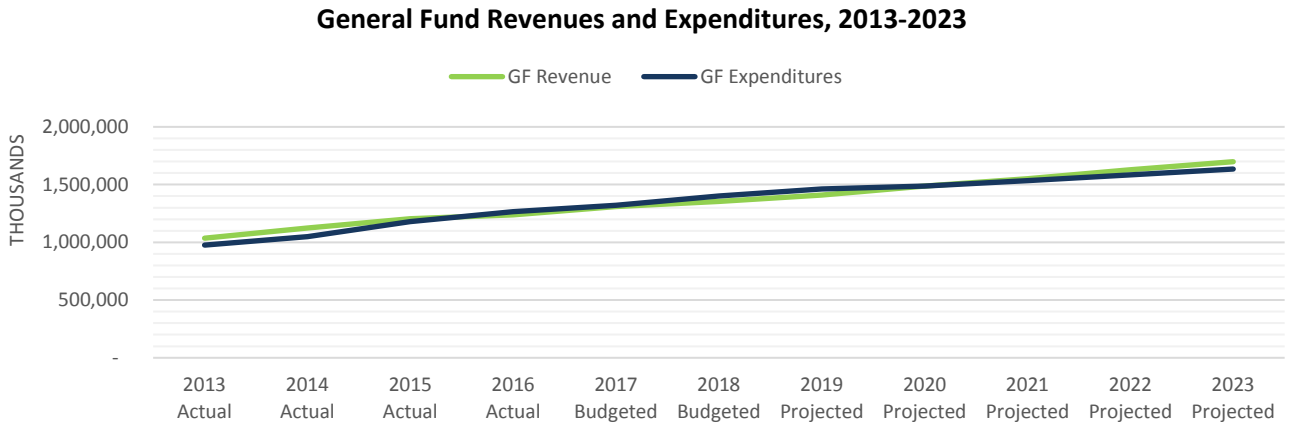
Between 2019 and 2023, General Fund revenue is projected to increase by $288 million, or 20 percent. This equates to a compound annual growth rate of 4.8 percent during the 2019-2023 forecast period. During this same period, General Fund expenditures are projected to increase by $168 million, or 11 percent, which translates into a compound annual growth rate of about three percent. Table 1 below provides a comparison of projected General Fund revenues and expenditures projected out to 2023. Note that the 2019 figures are the actual appropriated revenue and expenditure amounts.

**Table 1. Projected General Fund Revenues and Expenditures, 2019-2023**

| (000s) | 2019 Budgeted | 2020 Projected | 2021 Projected | 2022 Projected | 2023 Projected | 2019-2023 CAGR |
|---|---|---|---|---|---|---|
| GF Revenue | $1,410,245 | $1,487,289 | $1,550,176 | $1,627,816 | $1,698,393 | 4.8% |
| GF Expenditure | $1,462,864 | $1,488,142 | $1,535,475 | $1,584,358 | $1,634,845 | 2.8% |
| Revenue Over/(Under) | ($52,619) | ($853) | $14,701 | $48,692 | $69,376 | n/a |

As the table above highlights, expenditures are projected to exceed revenue in year 2019 and 2020. This difference will be funded through the City's rolling fund balance. From 2021 to 2023, rising revenues are estimated to result in a gradually increasing budget surplus, which could be used for future one time or ongoing programs or projects.

Seen in the graph below, the City's expenditures are below or equal to its revenues. The City is legally required to balance its budget each year and must solve projected deficits through spending reductions or use of fund balance. In future years where revenues exceed expenditures, the City has the opportunity to allocate the surplus to fund additional services and programing.



The General Fund has a variety of revenue sources, including tax revenues, fines and forfeits, licensing and permitting, and charges for services, to name a few. The factors impacting these revenue sources are varied. Inflation, interest rates, population growth, construction activity, energy pricing, property valuation, employment, income – these and many other factors impact the General Fund's revenue streams in varying and often overlapping ways. Through a simpler lens, General Fund revenue can be grouped into two broad categories: revenue that is impacted by economic conditions and revenue that is not. For example, sales tax collections fluctuate with changes in the economy while traffic fines are not subject to the same economic pressures. Historical data show that changes in the General Fund's overall collections are driven largely by changes in the economy. During the last recession, the General Fund's revenue collections were severely impacted, dropping by a precipitous 6 percent in 2009. This decrease in collections, driven by the recession, contributed to a relatively low 2.5 percent compound annual growth rate in revenue during the 2006-2010 period, as shown in Table 2. Expenditures were concurrently reduced in response. In the subsequent five-year period 2010-2014, as the national and local economies recovered from the Great Recession, the General Fund's compound annual growth rate in revenue was over 6 percent, a relatively robust growth rate. Expenditures grew at a more moderate pace, at a little above 5 percent. Between 2014-2018, the economy has continued to expand, although the rate of expansion has moderated. General Fund revenue growth has continued during this period, though at a more moderate pace at 4.7 percent, as shown in Table 2. Expenditures grew at a much faster rate in response to increased community needs as the City population grew exponentially, with fund balance occasionally being used to support one-time projects and some on-going programs. Projected base expenditure growth remains higher than 2006-2010 levels, although revenue growth has moderated only slightly. This additional revenue capacity offers opportunities to increase public services or improve city infrastructure.

**Table 2. Comparison of Historical and Future Compound Annual Growth Rates**

| | 2006-2010 CAGR | 2010-2014 CAGR | 2014-2018 CAGR | 2018-23 CAGR |
|---|---|---|---|---|
| **GF Revenue** | 2.5% | 6.6% | 4.7% | 4.6% |
| **GF Expenditure** | 2.0% | 5.5% | 7.8% | 2.8% |
| **% Point Difference** | 0.5% | 1.1% | -3.1% | 1.8% |

For this long-range forecast, projections of the General Fund's economically-driven revenue streams do not factor in potential recessions or periods of robust expansion, which may be realized during the forecast horizon. Instead, the revenue forecast assumes continued, moderate growth in the economy and the City's population. In addition, the long-range forecast for General Fund expenditures do not take into consideration expansion in services or programs or an increase in the number of city employees.

# Revenue Forecast

Twenty-two revenue accounts represent roughly 90 percent of General Fund revenue. These accounts serve as the primary focus of this long-range revenue forecast, with the assumption being that they will drive revenue growth during the forecast horizon. The 22 revenue accounts and their respective shares of revenue are shown in Table 3 below.

**Table 3. Top 22 Revenue Sources to the General Fund**

| Account | Share of General Fund Revenue |
|---|---|
| **Sales and Use Tax** | 50% |
| **Property Tax** | 9% |
| **Billings for Services** | 4% |
| **Occupational Privilege Tax** | 4% |
| **Excise Tax Bond Transfer** | 3% |
| **Parking Fines** | 2% |
| **Motor Vehicle Ownership Tax** | 2% |



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| Account | Share of General Fund Revenue |
|---|---|
| **Lodgers' Tax** | 2% |
| **Xcel Franchise Fee** | 2% |
| **Highway Users Tax** | 2% |
| **Indirect Cost Reimbursement** | 2% |
| **Street Occupancy Permit** | 1% |
| **Parking Meters** | 1% |
| **Construction/Excavation Permit** | 1% |
| **Plan Checking** | 1% |
| **Traffic Court Fines** | 1% |
| **Cable Franchise** | 1% |
| **Investment Income** | 1% |
| **Parking Lot** | 1% |
| **Photo Radar** | 0.3% |
| **Motor Vehicle License Fees** | 0.4% |
| **Recorder Fees** | 0.3% |
| **TOP 22 TOTAL** | 91.0% |

Sales and use tax is the largest source of revenue to the General Fund, followed distantly by property tax. Presented below are the methodologies and assumptions used to forecast these two largest sources of revenue.

## Sales and Use Tax

The sales and use tax forecast is broken down into eight components: non-marijuana sales and use tax, medical marijuana, retail marijuana, Stapleton Retained Tax, audit collections, aviation fuel tax, charitable organization tax exemption impact, and expired TIF district increment.

**Non-Marijuana Sales and Use Tax**

Non-marijuana sales and use tax is the largest component of the General Fund's sales and use tax revenue stream, representing 87 percent of collections. This component has a diversified tax base consisting of sales from restaurants and drinking establishments, motor vehicles and auto parts, car rental services, building materials, retail purchases such as clothing and furniture, cell phone services, and public utilities, to name a few. To forecast this component of sales and use tax, the Budget and Management Office regressed historical non-marijuana sales and use tax revenue against personal income and household counts in Denver County and the surrounding Denver Metro Area. Specifically, the Budget and Management Office's forecast relies on a multiple regression model with the following variables:

### Table 4. Multiple Regression Variables

| | |
|---|---|
| **Dependent Variable** | Y/Y % change in real non-MJ core sales and use tax revenue |
| **Independent Variables** | 1) Y/Y % change in real Denver County per capita personal income<br>2) Y/Y % change in real Metro Denver (sans Denver County) per capita personal income<br>3) Y/Y % change in Denver County households<br>4) Y/Y % change in Metro Denver (sans Denver County) households |

The regression model pulled in 1995-2016 annual data for each of the above dependent and independent variables. The adjusted R-squared value from this model totaled 52 percent, meaning 52 percent of the variation in Denver's year-over-year percent change in real non-MJ core sales and use tax is explained by variation in the year-over-year percent change in real per capita personal income and number of households. Given this relatively strong R-squared value and other statistical output, the model's coefficients were incorporated into the regression formula to project non-MJ core sales and use tax

revenue. Projected per capita personal income data from the Colorado Office of State Planning and Budgeting and projected household counts from the Colorado Demographer's Office were also incorporated into the formula. Output from the model was adjusted to account for inflation during the forecast horizon, which is assumed to total 2.0 percent annually.

**Medical Marijuana**

The City started collecting medical marijuana sales tax in 2010, four years prior to the legalization of retail marijuana. Between 2010 and 2013, medical marijuana tax collections increased by a compound annual growth rate of 59 percent. In 2014, when retail marijuana was legalized, collections fell by 3 percent. Since this time, there has not been a consistent downward trajectory in this revenue source. In fact, medical marijuana collections grew in both 2015 and 2016. Through the first half of 2018, collections are down 25 percent and the Budget Management Office is projecting a 20 percent decrease in 2018. Given the lack of a consistent year-over-year pattern in this revenue stream, the forecast assumes medical marijuana collections will be flat in 2019 and in future years.

**Retail Marijuana**

The 3.5 percent special sales tax and a portion of the standard sales tax on retail marijuana (3.5% of the 3.65%) goes to the General Fund. In 2017, collections increased by 30 percent. The forecast assumes this strong growth will not be sustained during the forecast period as the market matures and retail marijuana increasingly becomes available in other areas. In the first half of 2018, retail marijuana collections are up 9.4 percent year-over-year and the forecast assumes retail marijuana growth in 2018 will total 13.7 percent. In 2019, growth will continue to moderate, totaling 9.9 percent. Beyond this period, the forecast assumes continued maturation of the market, resulting in a gradual softening in the year-over-year growth rate.

**Stapleton Retained Tax**

The Denver Urban Renewal Authority (DURA) remits to the City a portion of the sales tax and property tax that is generated within the Stapleton Tax Increment Financing (TIF) district. This remittance is intended to reimburse the City for providing services (e.g., police, street maintenance, etc.) to Stapleton while the TIF district is active. The estimates used in this forecast are provided by DURA. These estimates assume the City's retained tax payment will total 30 percent of the total sales and property tax increment generated at Stapleton through 2019. In years 2020-2023, the City's retained tax payment increases to 47 percent of total incremental property and sales tax generated at Stapleton.

**Audits**

The audit unit in the City's Treasury Division works to ensure compliance with the City's tax requirements. Audited businesses that are found to be non-compliant are required to remit their back-due tax revenue and this revenue comes into the City as audit revenue. Numerous factors are at work that impact the amount of audit revenue that is collected in a given year. For example, if taxpayer compliance goes up, audit collections may go down. A legal issue may be resolved and result in either a large increase or decrease in audit revenue. The audit unit may close out some older, larger audits, resulting in a temporary boost in audit collections. Given the unpredictability of these and other factors, this forecast holds the 2019 audit projection flat for the duration of the forecast period.

**Aviation Fuel Tax**

The City collects .04 cents per gallon of aviation fuel that is sold and distributes one-half to the Airport Gross Revenue Fund and one-half to the General Fund. As of July 2018, Denver International Airport (DEN) had 10 consecutive months of record-setting passenger traffic. DEN has added new carriers and new destinations that are contributing to these trends. The forecast assumes the high level of airport activity that was realized in 2017 and 2018 will be sustained through the forecast period.



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**Charitable Organization Tax Exemption Impact**

Effective July 1, 2017, the City's charitable organization tax exemption took effect. Non-profits with annual incomes under $5 million are eligible for the exemption in 2017 and 2018. Organizations with annual incomes under $10 million become eligible in 2019 and all other non-profits become eligible in 2020. The sales tax impact to the General Fund in 2018, the first full-year of implementation, is estimated at roughly $3.5 million and ramps up to $6.5 million by 2023.

**Expired Tax Increment Finance (TIF) District Increment**

Four TIF districts with incremental sales tax expired in 2017. They include: Denver Dry, Lowenstein, South Broadway, and Guaranty Bank Lofts. The incremental sales tax revenue associated with these TIF districts flows to the City upon the expiration of each TIF. The estimated annual impact to the General Fund is an additional $2.7 million.

After factoring in the eight factors outlined in this section, General Fund sales and use tax is projected to total the amounts shown in Table 5 below. The compound annual growth rate for 2019-2023 sales and use tax totals 6.7 percent.

### Table 5. Total Sales and Use Tax Projection, 2019-2023

| (000s) | 2019 | 2020 | 2021 | 2022 | 2023 | 2019-23 CAGR |
|---|---|---|---|---|---|---|
| **Total S&U** | $730,450 | $786,805 | $835,909 | $890,973 | $947,212 | 6.7% |
| **Y/Y % Change** | 5.5% | 7.7% | 6.2% | 6.6% | 6.3% | n/a |

## Property Tax

Property tax to the General Fund is a function of the City's assessed valuation and calculated mill levy. The basic formula for calculating property tax is:

Property Tax = Assessed Valuation x (Mill Levy/1000)

With this formula in mind, this section outlines the factors that are impacting assessed valuation growth and the General Fund's calculated mill levy during the forecast horizon.

**Assessed Valuation.** All assessable real property is reassessed every odd year. The amount of assessed valuation in a given year has implications for the property tax revenue generated in the subsequent year. For example, using the formula above:

2019 Property Tax = 2018 Assessed Valuation x (Mill Levy/1000)

Using preliminary data, the City's total assessed valuation is projected to increase by 1.9 percent in 2018. In subsequent reassessment years, this forecast factors in the assessed valuation growth projections highlighted in Table 6 below.

### Table 6. Projected Growth in Assessed Valuation

| | 2018 A.V. | 2019 A.V. | 2020 A.V. | 2021 A.V. | 2022 A.V. |
|---|---|---|---|---|---|
| **Y/Y % Change** | 1.9% | 12.5% | 1.5% | 8.0% | 1.5% |

Further impacting the General Fund's property tax revenue is the anticipated expiration of several TIF districts during the forecast horizon. When a TIF district expires, its incremental assessed valuation is reclassified, and its incremental property tax starts flowing back to the City, including the General Fund. Below is a list of TIF districts that are expected to expire during the forecast horizon. Their projected impact on General Fund property tax revenue is factored into the forecast.

**Table 7. Expiring TIF Districts**

| | Initial Year of Impact |
|---|---|
| **Mercantile Square** | 2021 |
| **38th and York, Highland Gardens** | 2022 |

**Mill Levy Calculation.** In 2012, voters authorized ballot measure 2A, which eliminated TABOR growth restrictions on the City's property tax revenue. In place of TABOR, 2A put in place a property tax growth limitation equal to 6 percent plus local growth. To ensure the General Fund's property tax revenue does not exceed the 2A cap, the General Fund mill levy floats. How much it floats by and in what direction it floats depends on the amount of change in assessed valuation and the allowable, targeted amount of property tax growth. For property taxes due in 2019, the 2A cap is not being triggered but it is expected to be triggered for property taxes due in 2020 due to strong projected growth in 2019 assessed valuation. To stay within the 2A growth cap, the City's mill levy will need to float down.

**Table 8. Total Property Tax Projection, 2019-2023**

| (000s) | 2019 | 2020 | 2021 | 2022 | 2023 | 2019-23 CAGR |
|---|---|---|---|---|---|---|
| **Total Property Tax** | $131,095 | $140,553 | $142,650 | $153,216 | $155,399 | 4.3% |
| **Y/Y % Change** | 1.8% | 7.2% | 1.5% | 7.4% | 1.4% | n/a |

## Other Revenue Projection Assumptions

Briefly outlined below are revenue assumptions for the next tier of General Fund revenue, which in total represents 31 percent of General Fund collections.

**Billings for services.** Agencies funded out of the General Fund that provide services to non-General Fund agencies are reimbursed through the billings for services revenue account. Between 2009 and 2013, billings revenue increased by a compound annual growth rate of 0.2 percent. And between 2013-2017, billings for services increased by a compound annual growth rate of 5.5 percent. For years 2020-2023, the forecast assumes annual growth of 2.8 percent. This projected growth rate is the compound annual growth rate realized in 2009-2017.

**Occupational privilege tax.** Employers pay a monthly tax of $4 per taxable employee and employees pay a monthly tax of $5.75. The U.S. Bureau of Labor Statistics provides employee counts for Denver County. Looking at years 2012-2017, the year-over-year percent change in Denver's employment growth closely mirrored the growth in occupational privilege tax collections. Denver's employment growth slowed in 2017, growing by 2.3 percent compared to 3.5 percent in 2016 and 3.8 percent in 2015. The forecast assumes slower growth will carry forward through the forecast horizon, totaling 2.0 percent annually. Occupational privilege tax is projected to grow by the same percentage.

**Excise tax bond transfer.** Revenue from the Excise Tax Bond Fund that is in excess of the required annual debt service and capital reserve requirements is available for transfer to the General Fund. The amount that is transferred to the General Fund is capped at 3.34 percent annually. Any excess funds over this cap amount are transferred to the National Western Center and Convention Center projects. Pledged excise tax revenue that flows through to the General Fund is derived from the following sources: 3.0 percent of the City's 10.75 percent lodgers' tax; 2.0 percent of the City's 7.25 percent car rental tax; and 0.5 percent of the City's 4.0 percent prepared food and beverage tax. The forecast assumes pledged excise tax revenue is sufficient to meet the City's debt service obligations and there are sufficient funds left over to be transferred to the General Fund.

**Parking fines.** In 2017, the City issued 510,886 parking citations, down 11 percent compared to the prior year. This included citations for meter violations, parking in tow-away zones, license plate violations, overtime parking in non-meter spaces, and other prohibited parking. Meter violations represented the largest share of issued citations followed by parking in tow-away zones and license plate violations. Parking fine rates vary by type of citation. Current rates are as follows: $25 for a meter violation, $50 for parking in a tow-away zone, $75 for a license plate violation (e.g., expired registration tags), $25 for



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exceeding the time limit in a non-metered parking space, and $25-$150 for all other violations. These rates are not projected to change during the forecast horizon. Looking at historical parking fine revenue, there is not a consistent trend in collections. Several factors contribute to this lack of trending, including parking agent turnover and temporary meter sacking. Given these hard-to-predict factors, the forecast uses a simple approach to forecast parking fine revenue. Based on near-term expectations, continued decreases in parking fine revenue are projected through 2020 followed by modest increases in years 2021-2023.

**Motor vehicle ownership tax.** Motor vehicle ownership tax is mandated by State law and is collected annually for each registered vehicle in Colorado. Denver's share of motor vehicle ownership tax is derived from vehicles that are registered in Denver, regardless of where the vehicle is purchased. The amount of tax that is assessed per vehicle depends on vehicle type, weight, age, and the Manufacturer's Suggested Retail Price (MSRP). As vehicles age, the tax rate that is applied decreases. Between 2013 and 2017, motor vehicle ownership tax collections increased by a compound annual growth rate of 10 percent. There are several factors that are expected to act as barriers to this rate of growth continuing through the forecast horizon, including: a slow-down in Denver's population growth, a decrease in pent-up demand caused by the Great Recession, and rising interest rates. Additionally, in 2017 there was a jump in collections that the Denver Motor Vehicle division attributes to a one-time change in how motor vehicle ownership fees are calculated. In the out years of the forecast, motor vehicle ownership tax is projected to grow at the same rate as Denver's population.

**Lodgers' tax.** In addition to factoring in projected hotel room inventory, room rates and occupancy rates, the lodgers' tax forecast accounts for three factors that are anticipated to impact collections. On July 1, 2016, Denver's short-term rental ordinance took effect. This ordinance requires short-term rental hosts to collect and remit lodgers' tax to the City. Enforcement of the ordinance began in January 2017. The forecast accounts for the additional revenue that is expected to be collected due to short-term rental hosts remitting lodgers' tax. Second, the 1,500-room Gaylord Hotel is expected to open in Aurora in late 2018. Per an impact analysis by Hospitality Real Estate Counselors, Inc., the Gaylord Hotel is expected to capture occupied room nights from a competitive set of hotels in Denver. The lost occupied room nights identified in the impact analysis are incorporated into the forecast. The Gaylord Hotel is expected to soften growth in Denver's lodgers' tax revenue but not to the point that there is a decrease in collections. Third, in 2017, lodgers' tax to the General Fund included a one-time payment of $4,058,184 related to the City's legal settlement with online travel companies. This amount is not carried forward beyond 2017.

**Xcel Franchise Fee.** The City's current franchise agreement extends through the end of 2026. Under the agreement, the franchise fee totals 3 percent of Xcel's gross revenue. The two primary factors impacting revenue are weather and energy prices. The amount the City collects can vary greatly from year to year. The forecast assumes annual growth of 2 percent.

**Highway users tax.** The highway users tax is state-collected, locally shared revenue derived from the statewide fuel excise tax, motor vehicle registrations, FASTER surcharges, and other sources. The largest source of revenue to the fund is the fuel excise tax, which represents 58 percent of collections in State Fiscal Year 2018-2019. This tax is comprised of a motor fuel tax equal to $0.22 cents per gallon and a special fuel tax equal to $0.20 1/2 cents per gallon. The forecast does not assume any changes to these or other tax rates or fees. Distributions from the State highway users tax fund are based on a statutory waterfall structure. The first distribution is for "off-the-top" appropriations followed by distributions to the State, counties, and municipalities. Denver is treated as a municipality in this distribution formula. No changes to the waterfall distribution structure are assumed in the forecast. The municipal distribution factors in each municipality's share of vehicle registrations and center line miles. During the 10-year period 2007 to 2017, Denver's share of total municipal HUTF averaged 20.0 percent. This forecast assumes Denver's share will continue to average 20 percent.

**Indirect cost reimbursement.** The General Fund is reimbursed both directly and indirectly for the costs it incurs on behalf of the Airport, Wastewater, Golf, and Environmental Services enterprise funds. Between 2012 and 2017, growth in the General Fund's indirect cost reimbursement from these funds was relatively modest due in part to enterprise funds doing more direct billings. It is unclear how much direct billing the City's enterprise funds will do during the forecast horizon. The forecast assumes indirect cost reimbursement will grow by 2.7 percent annually, the same annual rate realized between 2012 and 2017.

**Street occupancy permits.** Collections from street occupancy permits are dependent on the type of permit issued, number of days and time of day the permitting is in place for, location and size of permitted area, and other factors. This revenue stream has experienced large growth in recent years, due in part to construction projects that have required permitting in the city's right of way. The forecast does not factor in swings in collections that may be realized during the forecast horizon due to construction activity. Instead, the forecast carries forward the 2019 budgeted growth rate of 2.9 percent.

**Parking meters.** Between 2012 and 2017, the number of parking meter transactions in Denver decreased by a compound annual rate of 0.6 percent. Some of this decrease is likely attributable to parking meters being out of commission due to construction activity. The forecast assumes the number of transactions will grow during the forecast horizon but at a slow rate based on lower projected growth in Denver's parking meter inventory and no additional changes in the hours that parking meters are active. The amount of revenue generated per transaction grew by 20 percent between 2012 and 2017, representing a compound annual growth rate of 3.6%. One factor contributing to this growth involved enabling parking meters to accept credit cards. The forecast assumes the credit card impact will normalize during the forecast horizon. In 2017, the total number of active meters in Denver averaged 6,300. Some growth is anticipated in Denver's meter inventory based on area management plans. However, this growth is expected to be partially offset by a loss of meters due to new bike lanes and development. Parking meter rates vary by location, totaling $1.00 per hour in the downtown area and hovering as low as $0.50 cents per hour in other areas of Denver. Parking rates are not projected to change during the forecast horizon.

**Construction/excavation permits and plan checking.** Construction permitting, and plan checking revenue are volatile sources of revenue to the General Fund. In 2015, collections from construction permitting grew by 50 percent and then dropped by 9 percent the following year. Large, one-time projects, such as the ongoing Great Hall project at Denver International Airport, can significantly boost revenue in a given year and then just as significantly, contribute to a decrease in collections the following year. Unpredictable events, such as hail storms, can also contribute to swings in collections. The construction/excavation permit and plan checking revenue forecasts do not attempt to predict these types of major swings in collections but instead carry forward 2019 projected revenue through to 2023.

**Traffic court fines.** Collections from traffic court fines decreased each year between 2012 and 2016. In 2017, collections increased by 1 percent. Part of this increase may be attributable to the Police Department hiring 19 part-time community report technicians (CRTs). These CRTs complete crash reports for officers who respond to traffic crashes. By having CRTs take over this reporting process, officers can return to their policing duties sooner. In 2018, the Police Department was authorized to hire 10 additional part-time CRTs. The onboarding of these CRTs as well as other factors is expected to contribute to traffic court fines leveling off and holding flat during the forecast horizon.

**Cable franchise.** The Comcast and CenturyLink franchise fees are the two revenue sources that comprise the City's cable franchise fee revenue stream. The Comcast and CenturyLink contracts extend through 2023 and 2025, respectively. Each of these contracts sets the City's franchise fee payment equal to 5 percent of gross revenue collections. The forecast assumes growth in the number of cable subscribers will not keep pace with projected growth in Denver's population, despite the historical near-alignment in cable subscriber and population growth rates. This assumption is driven by the expectation that some cable users will shift towards internet-based services, which are not subject to the cable franchise fee.

**Investment income.** General Fund investment income is derived from the City's consolidated investment portfolio. This portfolio invests monies from certain City funds, including the General Fund, into various securities. Earnings from these investments are apportioned back based on each fund's share of average daily equity. The City's current investment policy limits investments to a horizon of 10 years or less. Investments going further out on the yield curve have a higher rate of return but are also implicitly riskier. It is expected that the City will continue to abide by existing policy and not attempt to increase its return on investment by purchasing longer-term, higher-risk securities. Also factored into the forecast is the City's voter-authorized strategy to purchase new asset classes that have higher rates of return. The forecast assumes the City continues to leverage these new asset classes to increase investment income. Other factors impacting the General Fund's investment income is the amount of General Fund cash available for investment and interest rates. Between December 2015 and the second quarter of 2018, the Federal Reserve raised the Federal Fund's rate seven times. The latest increase was a 25-basis point increase on June 14, 2018, which raised the Federal Fund's rate range to 1.75 percent to 2.00



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percent. This forecast assumes one additional rate increase in 2018 and two additional rate increases in 2019 based on inflation expectations and continued economic expansion. Beyond 2019, no additional rate increases are assumed.

**Parking lots.** In 2018, there are eight off-street parking lots and seven garages serving the public and City employees that generate monthly and hourly parking lot revenue. A total of 4,053 parking spaces are includes in these lots and garages. Parking rates are based on market rates. Based on projections of market conditions, monthly rates are expected to increase by $5 to $10 each year. This forecast assumes monthly rates increase by the midpoint of this range annually and that hourly rates will increase by a proportionate amount.

**Photo radar.** In 2018, the Police Department's Photo Radar program utilizes six vans to provide photo radar enforcement at various locations around the city. Prior to 2018, the Photo Radar program operated with five vans. Photo radar vans are deployed in residential areas with a posted speed limit of 35 miles per hour or less, on streets bordering parks with any posted speed limit, and in safety zones, including school zones and work zones. The fine for a photo radar citation in a residential area or on a street bordering a park totals $40 and the fine for a citation issued in a safety zone totals $80. The specific locations where vans are deployed depends on varying factors that are difficult to predict, including citizen complaints, City Council requests, crash statistics, the number of tickets in a location, and observations by officers. Additionally, vans can be moved out of areas where improvements in driver behavior have been realized to other, more problematic areas of the city. Fine revenue from Photo Radar enforcement has not exhibited a consistent trend over time. One of the factors that has contributed to major swings in collections has been the opening and subsequent closure of construction zones. Given the lack of predictive variables and the lack of a consistent growth pattern over time, this forecast assumes no growth in photo radar revenue out to 2023.

**Motor vehicle license fees.** The motor vehicle license fee category consists of "base" license fees, which vary based on vehicle weight and vehicle type, and "add-on" fees, such as road and bridge fees and emission fees. This forecast assumes motor vehicle license fees remain unchanged during the forecast horizon and that there is not a major shift in the weight and type of vehicles that are registered and licensed in Denver. Motor vehicle license fees are projected to grow at the same rate as Denver's projected population growth.

**Recorder fees.** The fee to record a document in the Clerk and Recorder's Office totals $13 for the first page and $5 for each additional page. Out of the $13 fee, $10 goes to the General Fund, $1 goes to a special revenue fund, and $2 goes to a state fund managed by the Electronic Recording Technology Board. The $5 fee that is charged per additional page goes to the General Fund. Most recorder fee revenue is derived from the recording of real estate documents, including deeds of trust, warranty deeds, and foreclosure filings. During the period 2012-2017, collections decreased by a compound annual rate of 1.0 percent and collections did not exhibit a consistent trendline. Given this, the forecast assume collections will remain flat with the 2019 budgeted amount.

**Other revenue.** As shown in Table 3 at the beginning of this section, 22 revenue accounts represent roughly 90 percent of General Fund revenue. With the assumption being that these accounts will drive revenue collections out to 2023, each account was more closely examined, and a separate forecast was generated for each account. For the remaining 10 percent of General Fund revenue, the forecast assumes that overall revenue growth will total 2 percent annually.

Table 9 provides a comparison of historical and projected compound annual growth rates for each of the top 22 revenue accounts and other revenue streams that flow into the General Fund.

**Table 9. Comparison of Historical and Projected Revenue Growth Rates**

| | 2009-2013 Actual CAGR | 2013-2017 Actual CAGR | 2019-2023 Projected CAGR |
|---|---|---|---|
| **Sales and Use Tax** | 6.2% | 7.4% | 6.7% |
| **Property Tax** | 13.2% | 3.3% | 4.3% |
| **Billings for Services** | 0.2% | 4.1% | 2.1% |
| **Occupational Privilege Tax** | 3.0% | 3.4% | 2.0% |
| **Excise Tax Bond Transfer** | 10.7% | 8.0% | 3.3% |
| **Parking Fines** | 5.3% | -2.6% | 0.2% |
| **Motor Vehicle Ownership Tax** | 4.2% | 10.0% | 1.5% |
| **Lodgers' Tax** | 4.1% | 16.2% | 4.0% |
| **Xcel Franchise Fee** | -6.9% | 0.0% | 2.0% |
| **Highway Users Tax** | 0.4% | 4.7% | 2.8% |
| **Indirect Cost Reimbursement** | 10.2% | 2.0% | 2.7% |
| **Street Occupancy Permit** | 1.1% | 17.1% | 2.9% |
| **Parking Meters** | 8.1% | 2.6% | 0.9% |
| **Construction/Exc. Permit** | 23.7% | 15.0% | 1.5% |
| **Plan Checking** | 22.0% | 8.2% | 0.0% |
| **Traffic Court Fines** | 4.1% | -8.0% | 0.0% |
| **Cable Franchise** | 12.7% | 5.6% | -0.4% |
| **Investment Income** | 28.0% | 28.4% | 4.5% |
| **Parking Lot** | 1.5% | 6.9% | 4.3% |
| **Photo Radar** | 33.7% | -10.9% | 0.0% |
| **Motor Vehicle License Fees** | 7.4% | 3.3% | 1.5% |
| **Recorder Fees** | -5.3% | -1.9% | 0.0% |
| **TOP 22 TOTAL** | 6.3% | 6.2% | 5.0% |
| **OTHER REVENUE TOTAL** | 6.8% | 4.9% | 2.0% |
| **GRAND TOTAL** | 6.3% | 6.0% | 4.6% |

# Expenditure Forecast

The five-year forecast for General Fund expenditures was organized using the City's four main categories of expense accounts: personnel services, services and supplies, capital equipment, and internal services. Historical expenditure growth rates and inflation rates were used to project future year expenditures. Projections seek to determine future capacity based on current services provided, and thus do not consider any possible service expansions or increases in the number of city employees. Increases in personnel expenditure projections over historical actuals is primarily due to expected increases in compensation and health benefits. Increases in services and supplies, internal services, and replacement capital equipment were projected for the next five years using historical inflation rates provided by the Colorado Department of Local Affairs. Also, the five-year expenditure forecast does not take into consideration expansions in programs and services or an increase in the number of city employees due to future bond projects. In addition, this analysis does not take into consideration fluctuations in economic cycles, including recessions or periods of strong economic growth. The expenditure forecast illustrates resources needed to maintain the current level of city services. All program and service expansions remain decision points for the City's leadership to determine during the annual budget process. The weighted average of the four main account codes that were used to project the next five-year expenses is 3.18 percent.



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## Personnel Services

Personnel costs have make up an average of 68 percent of all city expenditures since 2012, and thus personnel costs are a key driver of the City's expenditure growth. Personnel costs are impacted by several factors including:

- Full-time equivalent (FTE) personnel growth
- Salary changes due to the City's yearly wage survey, conducted to align the City's compensation with the market in the region
- Salary growth because of Career Service Authority (CSA) merit pay adjustments and Uniform salary raises that result from collective bargaining agreements
- Financial impacts of retirements
- Health care plan price changes/plan design and employee participation rates – and Uniform benefit changes due to collective bargaining agreements
- Pension fund contribution changes
- Agencies use of overtime and on-call services

**Projection Assumptions:**

**FTE Growth**: This projection assumes that FTE growth will remain flat, and that current level of services will be maintained. This assumption was used for both Career Service Authority (CSA) employees and Uniform employees.

**Regular Compensation Growth (CSA/On-calls/Uniform):** Employees within the City and County of Denver are classified as either CSA employees, on-call, contingent or Uniform employees. For 2019, the approved General Fund Full Time Equivalent (FTE) was made up of 5,601.73 CSA employees and 3,451.8 Uniform employees. Projected pay increases for CSA and Uniform employees were estimated separately due to the difference in historical growth rates and the methodologies used to calculate increases. CSA employee pay increases are based upon a merit/performance system and Uniform pay increases are agreed to through the collective bargaining process. In 2005, voters modified the City Charter to provide the Mayor and City Council the authority to review, amend, and approve compensation increases for CSA employees based on the City's ability to pay. This allows for the Mayor and City Council more flexibility regarding merit increases and its impact on expenditures. The compound annual growth rate of the previous five years for regular compensation was used to determine the growth rate for the next five years. The historical lookback and five-year projection took into consideration merit increases, uniform raises, wage survey adjustments, and other salaries changes. After increases in the number of FTEs were removed from prior year growth rates, the adjusted five-year compound annual growth rate (CAGR) totaled 3.53 percent for CSA employees and 3.09 percent for Uniform employees. On-call usage was kept flat, and the on-call compensation growth rate tied to CSA costs as on-call employees are impacted by similar factors (wage survey or manager discretion, but not annual merit) and are not impacted by collective bargaining agreements.

**Health Care-Related Costs:** The City's health insurance costs include health care coverage, dental, and vision, for CSA and Uniform employees. In 2019, health benefits make up 8.0 percent of the total General Fund budget and 11 percent of the total personnel budget. To project future health care costs, this analysis took the compound annual growth rate of the past five years for both CSA and Uniform employees. Denver Police and Fire Departments were calculated separately because their health care benefits are determined through the collective bargaining process, and as a result, grow at a different rate than CSA employees. The result was a 5.12 percent CAGR for CSA employees and a 3.12 CAGR for Uniform employees. It should be noted the low growth rate for health care costs are due to plan changes the City implemented over the course of the last five years, which eliminated HMO/PPO options for CSA employees and replacing them with a low-cost deductible plan. Years prior to the City implementing a high-deductible plan, increases to health care costs were averaging 10 percent per year.

**Miscellaneous "Other" Personnel Accounts**: Fifty-seven other account codes make up approximately $152.7 million of the remaining personnel costs in 2019. These costs range from social security, Denver Employee Retirement Plan (DERP), and overtime, to vacation pay, sick pay, night differential, and clothing allowances. Some of these costs can fluctuate due to service demands or lack of sufficient staffing. For example, overtime in the City's Community Planning & Development division may be greater in a particular year due to a spike in building development. A snowy year may require higher payments for Public Works employees who must work into the night to clear roads. Some of these fluctuations are

unpredictable, such as weather-related events. To project future costs for "Other" this analysis used the same methodology used for regular compensation and heath care by taking the CGAR of the past five years. When following this methodology, the CAGR for CSA employees is projected to grow by 3.53 percent, whereas the projected costs for Uniform employees is projected to grow at 3.09 percent.

**Table 10. Total Personnel Services Projection, 2019-2023**

| (000s) | 2019 | 2020 | 2021 | 2022 | 2023 | 2019-23 CAGR |
|---|---|---|---|---|---|---|
| **Regular Compensation (CSA)** | $375,528 | $388,762 | $402,485 | $416,693 | $431,403 | 3.5% |
| **Regular Compensation (Uniform)** | $321,623 | $334,512 | $344,849 | $355,504 | $366,490 | 3.1% |
| **On-call Compensation** | $20,861 | $21,530 | $22,290 | $23,077 | $23,892 | 3.5% |
| **Health-Related Accounts (CSA)** | $61,447 | $64,594 | $67,901 | $71,377 | $75,032 | 5.1% |
| **Health-Related Accounts (Uniform)** | $51,252 | $53,331 | $54,829 | $56,370 | $57,954 | 3.1% |
| **Other Personnel Costs (CSA)** | $89,608 | $92,772 | $96,046 | $99,437 | $102,947 | 3.5% |
| **Other Personnel Costs (Uniform)** | $63,086 | $65,035 | $67,045 | $69,116 | $71,252 | 3.1% |

## Services and Supplies

Services and supplies accounts have made up approximately 20 percent of the General Fund budget since 2012. Of this category, professional services accounts have made up 44 percent of these costs. Services and supplies are also made up of the City's utilities budget and medical services for inmate care and the medically indigent to the Denver Health Hospital Authority. Utility costs have varied over the past five-years, ranging from $25-$30 million, while the payment to Denver Health has stayed fairly consistent. Because this forecast assumes no growth in city services and FTE count, services and supplies are projected to increase by the average inflation rate of the past five years. To determine the future inflation rate for services and supplies, this analysis used data from the Colorado Department of Local Affairs. The average inflation rate for the past five years was 2.64 percent. Years 2020-2023 does not include services and supplies investments considered "one-time costs" in 2019. Most of the "one-time" costs in services and supplies are related to provisions obtained to support new staff added in 2019.

**Table 11. Total Services and Supplies Projection, 2019-2023**

| (000s) | 2019 | 2020 | 2021 | 2022 | 2023 | 2019-23 CAGR |
|---|---|---|---|---|---|---|
| **Services and Supplies** | $315,334 | $314,224 | $322,520 | $331,034 | $339,774 | 1.9% |

## Capital Equipment

Capital equipment (non-fleet) is included in departments' operating budgets, for both replacement and new equipment. Major capital equipment includes all items that have a useful life of more than one year and a unit cost of at least $50,000. They are recorded and tracked as capital assets and must be approved by City Council via ordinance. Minor equipment includes items with a unit price less than $50,000, but more than $500. They are considered controlled assets, which also require tracking and periodic inventory.



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Capital equipment accounts includes both new capital equipment and replacement capital equipment for city departments. These numbers can fluctuate greatly depending on replacement needs in a given year. It should be noted that many large capital items (mostly vehicles) are replaced and paid out of the Special Revenue Fund. For example, the City's fleet replacement is funded through a General Fund transfer budgeted in Internal Services. This fund will be discussed in the Internal Services section below.

Approximately a third of the budget came from capital purchase expansions, with most expansions offering increased equipment for Safety departments and Public Works. A large portion of all capital equipment is on a five-year replacement cycle. The majority of capital purchases support Parks and Recreation, the Denver Public Library, Public Works, Technology Services and Safety agencies. Using 2019 as a base year, the five-year projection removed all one-time capital expansion items that will not be replaced in future years. This is why there is such a large delta between 2019 and 2020. The new base was increased by the average rate of inflation from the past five-years of 2.64 percent (Colorado Department of Local Affairs).

| (000s) | 2019 | 2020 | 2021 | 2022 | 2023 | 2019-23 CAGR |
|---|---|---|---|---|---|---|
| **Capital Equipment Budget** | $3,775 | $1,511 | $1,551 | $1,592 | 1,634 | -18.89% |

## Internal Services

Internal Services accounts are used for goods or services provided by one city department or agency to another city department or agency. In addition to agency to agency service budget, Internal Services also houses General Fund transfers to Special Revenue Funds. Also within Internal Services is the City's General Fund contingency budget which can be used (with the approval of the Mayor and City Council) to address expenses that comply with the contingency financial policy guidance. By City Charter, General Fund contingency must equal two percent of the total estimated annual expenditures. General Fund contingency can be used for any expense for the necessity of which is caused by any casualty, accident or unforeseen event, after the passage of the annual appropriation. A number of internal services are for one-time transfers for equipment purchases, such as equipment for the City's Solid Waste division or new and replacement vehicles for citywide agencies. Transfers within Internal Services are also used to assist in funding the City's capital improvement program and other programmatic needs. Transfers related to true one-time expansions were removed in 2020 and the new amount project forward five-years using the same 2.64 percent inflation rate.

| (000s) | 2019 | 2020 | 2021 | 2022 | 2023 | 2019-23 CAGR |
|---|---|---|---|---|---|---|
| **Internal Service Billings & Transfers** | $145,665 | $137,429 | $141,057 | $144,781 | $148,603 | 0.5% |
| **Budgeted Contingency** | $28,684 | $29,474 | $30,441 | $31,380 | $32,380 | 3.1% |

# Risks to the Forecast

Many factors could impact the revenues and expenditures in the upcoming years. The following list of unforeseen risks could impact the City's revenue collection or expenditure obligations, which would require the City to adjust financial plans and future budgets.

**Economic Cycles**
Economic expansions or recessions impact the City's revenues, particularly through sales taxes, which make up 50 percent of the City's revenues. Increased consumer confidence and disposable income spur greater purchasing and higher sales taxation. In addition, increased incomes and economic health improve the desirability of property, rising property

valuations and therefore property tax revenue collectable. In recessions, both spending and property values could be impacted. Changes in economic conditions over the next few years will require the City to adjust its spending.

**Federal and State Grantmaking**
The City receives millions in support from the State of Colorado and U.S. departments which support programming. Changes in revenues or grant dollars received would require the City to change its budget to maintain City priorities.

**Health Care Regulatory Changes**
Healthcare regulatory changes and government laws related to insurance impact the City as an employer. Changes in federal or state regulation could change the options and costs available to the City in providing health, dental, and vision insurance options.

**Population Changes**
Unexpected increases in population *could* result in additional public service needs, such as for police and fire coverage, solid waste removal, wastewater services, and more. The City will strategically address public service needs as population changes.



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# City & County Tax Rates

The Budget and Management Office compared Denver's local sales taxes and mill levies with those of 25 municipalities in the Denver metropolitan area. The comparison treats municipalities that span multiple counties as distinct jurisdictions to offer a detailed look at the tax burden landscape in the metropolitan community. The comparison includes the following taxes:

- Sales taxes (levied by city and county governments)
- Property taxes (county, city, library, fire, recreation and school; additional levies imposed by bond issuances are not included) – the millage identified below are 2017 rates, payable in 2018

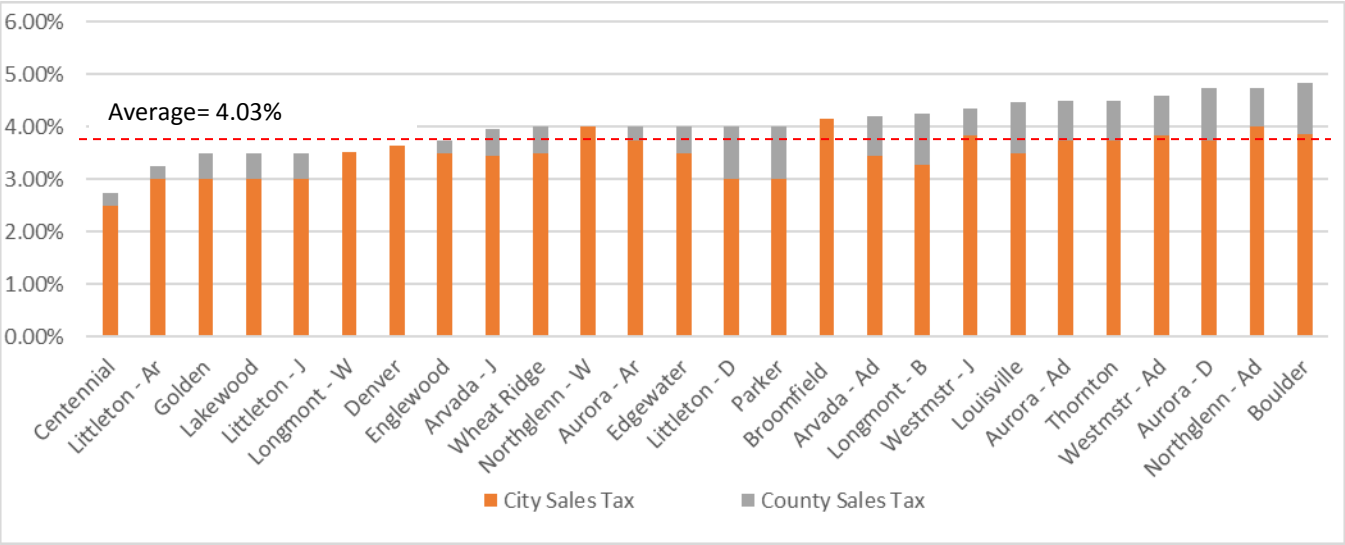
There are also a number of regional levies imposed to support regional infrastructure and programs. Because they generally uniformly impact neighboring municipalities, they were excluded from the comparison. These include:

- Sales taxes supporting the Regional Transportation District (RTD)
- Sales taxes supporting the Scientific and Cultural Facilities District (which supports facilities such as the Denver Art Museum and Denver Botanic Gardens)
- Mill levies supporting the Urban Drainage and Flood Control District

## Sales Tax

The sales taxes considered were those imposed by cities and counties in 2018. Denver's sales tax rate ranks 7th lowest in the region at 3.65 percent, while the average sales tax rate across the 26 jurisdictions is 4.03 percent.

**Figure 1: Sales Tax Rates by Jurisdiction, 2018**



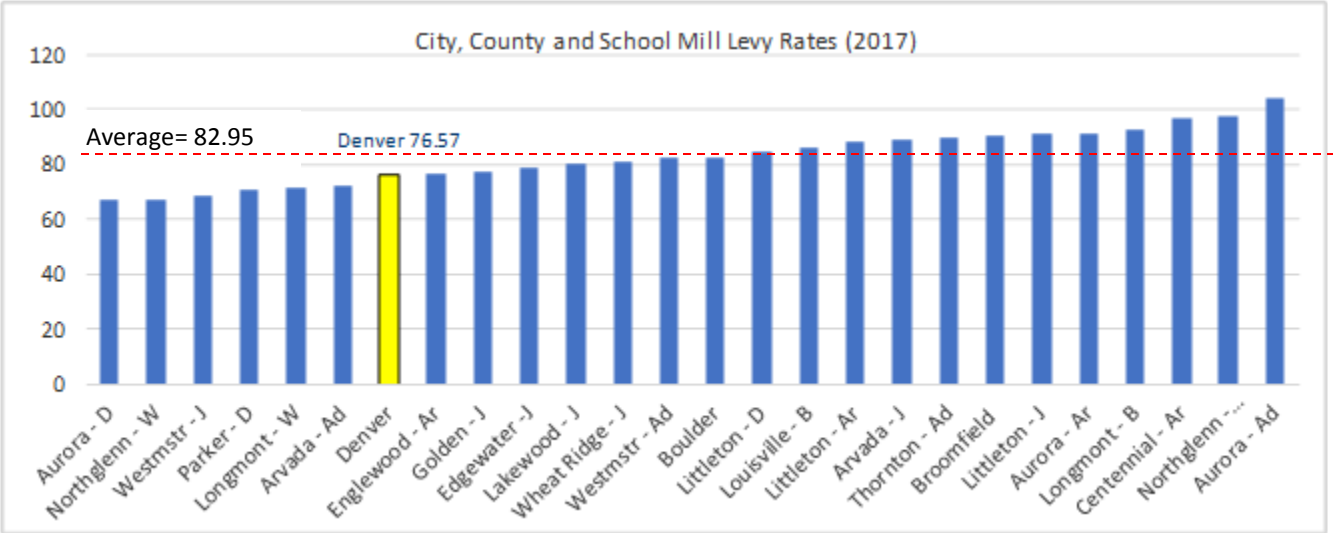

County Index: B-Boulder, J-Jefferson, D-Douglas, Ar-Arapahoe, Ad-Adams, W-Weld

## Mill Levies

Property tax comparisons can be seen in Figure 2 on the following page. The millage includes all related locally imposed mills, including those of the county, city, fire, schools, and mills used for recreation support. For jurisdictions with multiple school or fire districts due to municipalities in multiple counties, an average millage rate was calculated. Mill levy rates related to bond authorizations were included. Among the 26 jurisdictions, the average millage rate was 82.947, and Denver ranked 7th lowest, with a rate of 76.57. For Denver residents, about 37% percent of the mills paid support the City and

County of Denver and approximately 63% percent support the Denver Public School District. A detailed list of the mills and sales tax rates among the 26 municipalities can be seen in Table 1 on the next page.

**Figure 2: Mill Levy Rates by Jurisdiction, 2017 (With Bond-Related Levies – 2017 Rates, Payable in 2018)**




County Index: B-Boulder, J-Jefferson, D-Douglas, Ar-Arapahoe, Ad-Adams, W-Weld

**Table 1: Tax Rates by Community (City and County) in Detail**

| City | County Levy | City Levy | Library | Fire | Recreation | School | Total Levy | City Sales Tax Rate | County Sales Tax Rate |
|---|---|---|---|---|---|---|---|---|---|
| **Arvada - Ad** | 26.929 | 4.310 | 0.000 | 0.000 | 0.000 | 40.759 | 71.998 | 3.46% | 0.75% |
| **Arvada - J** | 22.42 | 4.310 | 0.000 | 14.723 | 4.745 | 42.878 | 89.076 | 3.46% | 0.50% |
| **Aurora - Ad** | 26.929 | 8.605 | 0.000 | 0.000 | 0.000 | 69.006 | 104.540 | 3.75% | 0.75% |
| **Aurora - Ar** | 13.817 | 8.605 | 0.000 | 0.000 | 0.000 | 69.006 | 91.428 | 3.75% | 0.25% |
| **Aurora - D** | 19.774 | 8.605 | 0.000 | 0.000 | 0.000 | 38.996 | 67.375 | 3.75% | 1.00% |
| **Boulder** | 22.726 | 11.981 | 0.000 | 0.000 | 0.000 | 47.780 | 82.487 | 3.86% | 0.99% |
| **Broomfield** | 17.511 | 11.457 | 0.000 | 14.71 | 0.000 | 46.937 | 90.615 | 4.15% | 0.00% |
| **Centennial - Ar** | 13.817 | 5.006 | 5.853 | 8.464 | 8.056 | 55.558 | 96.754 | 2.50% | 0.25% |
| **Denver** | 28.333 | | | | | 48.244 | 76.57 | 3.65% | 0.00% |
| **Edgewater -J** | 22.42 | 0.000 | 0.000 | 13.219 | 0.000 | 42.878 | 78.517 | 3.50% | 0.50% |
| **Englewood - Ar** | 13.817 | 10.745 | 0.000 | 0.000 | 0.000 | 52.372 | 76.934 | 3.50% | 0.25% |
| **Golden - J** | 22.42 | 12.340 | 0.000 | 0.000 | 0.000 | 42.878 | 77.638 | 3.00% | 0.50% |
| **Lakewood - J** | 22.42 | 2.148 | 0.000 | 13.219 | 0.000 | 42.878 | 80.665 | 3.00% | 0.50% |
| **Littleton - Ar** | 13.817 | 6.662 | 0.000 | 8.464 | 8.496 | 51.166 | 88.605 | 3.00% | 0.25% |
| **Littleton - D** | 19.774 | 6.662 | 0.000 | 10.451 | 8.496 | 38.996 | 84.379 | 3.00% | 1.00% |
| **Littleton - J** | 22.42 | 6.662 | 0.000 | 10.449 | 8.496 | 42.878 | 90.905 | 3.00% | 0.50% |
| **Longmont - B** | 22.726 | 13.420 | 0.000 | 0.000 | 0.000 | 56.394 | 92.540 | 3.28% | 0.99% |



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| City | County Levy | City Levy | Library | Fire | Recreation | School | Total Levy | City Sales Tax Rate | County Sales Tax Rate |
|---|---|---|---|---|---|---|---|---|---|
| **Longmont - W** | 15.800 | 13.420 | 3.256 | 0.000 | 0.000 | 39.270 | 71.746 | 3.53% | 0.00% |
| **Louisville - B** | 22.726 | 8.869 | 0.000 | 6.686 | 0.000 | 47.780 | 86.061 | 3.50% | 0.99% |
| **Northglenn - Ad** | 26.929 | 11.597 | 3.669 | 14.81 | 0.000 | 40.759 | 97.764 | 4.00% | 0.75% |
| **Northglenn - W** | 15.800 | 11.597 | 3.256 | 14.710 | 0.000 | 22.146 | 67.509 | 4.00% | 0.00% |
| **Parker - D** | 19.774 | 2.602 | 0.000 | 9.250 | 0.000 | 38.996 | 70.622 | 3.00% | 1.00% |
| **Thornton - Ad** | 26.929 | 10.210 | 3.669 | 0.000 | 0.000 | 48.659 | 89.467 | 3.75% | 0.75% |
| **Westmstr - Ad** | 26.929 | 3.650 | 0.000 | 0.000 | 0.000 | 51.807 | 82.386 | 3.85% | 0.75% |
| **Westmstr - J** | 22.42 | 3.650 | 0.000 | 0.000 | 0.000 | 42.878 | 68.948 | 3.85% | 0.50% |
| **Wheat Ridge - J** | 22.42 | 1.830 | 0.000 | 13.971 | 0.000 | 42.878 | 81.099 | 3.50% | 0.50% |

## Denver Tax Levy Assessment

(Per $1,000 Assessed Value)

| | 2016 | 2017 | 2018 |
|---|---|---|---|
| General Fund Budget-City and County | 11.276 | 9.944 | 9.922 |
| Special Levy | | | |
| Social Services Fund | 3.835 | 3.380 | 3.374 |
| Developmentally Disabled | 1.010 | 1.010 | 1.009 |
| Bond Sinking Fund | 7.433 | 7.000 | 7.000 |
| Bond Indebtedness Interest fund | 1.000 | 1.433 | 1.433 |
| Capital Maintenance | 2.528 | 2.526 | 2.525 |
| Fire Pension | 1.345 | 1.185 | 1.183 |
| Police Pension | 1.604 | 1.413 | 1.411 |
| Urban Drainage and Flood Control | 0.620 | 0.557 | 0.820 |
| Affordable Housing | 0.500 | 0.442 | 0.444 |
| Total Tax Levy-City and County | 30.531 | 28.890 | 29.121 |
| | | | |
| School | | | |
| General Fund | 41.013 | 38.594 | 38.676 |
| Bond Redemption | 9.383 | 9.650 | 9.568 |
| Total Tax Levy-School District #1 | 50.396 | 48.244 | 48.244 |
| | | | |
| **Total Tax Levy** | **81.547** | **77.134** | **77.365** |

## Assessed Valuation

| | 2016 Valuation | 2017 Valuation | 2018 Valuation |
|---|---|---|---|
| Real Estate | $12,724,307,110 | $15,475,510,550 | $15,827,682,640 |
| Personal Property | 827,331,330 | 887,721,267 | 918,036,400 |
| Public Utilities | 920,535,100 | 925,502,900 | 947,790,700 |
| Vacant Land | 186,912,160 | 259,612,620 | 231,624,290 |
| Total | $14,659,085,700 | $17,548,347,337 | $17,925,134,030 |



FOR CITY SERVICES VISIT DenverGov.org | CALL 311

## Denver: The Mile-High City

The City and County of Denver, located 5,280 feet above sea level, is the capital city of the State of Colorado. Geographically, Denver is in the north-central part of the state and is bordered by the Rocky Mountains to the west and the Great Plains to the east. Since its founding in 1858, Denver has expanded from 3.52 square miles to 154.6 square miles. Denver is the service, financial, transportation, and distribution center of the Rocky Mountain region. Over the last few years, Denver has gained national recognition as one of the nation's most desirable cities in which to live, work, and play. In 2017, Denver was ranked as the *Best City to be a Homeowner and to Sell a House* by SmartAsset. In 2016, Denver was ranked as the *Best Place to Live* by U.S. News & World Report. And in 2018, Forbes Magazine ranked the Denver-Aurora-Lakewood Metropolitan Area as a top 5 *Best Places for Business and Careers*. In addition, Denver's population grew by over 11,621 in 2018 to more than 704,000 residents (a 1.4 percent increase over the prior year). Denver is ranked among the top 10 destination cities for millennials and is currently one of the fastest growing cities in the US.

## Denver Fun Facts

- Denver records an average of over 300 days of sunshine a year, more than many beach communities in the United States.
- The 13th step of the state capital building in Denver is exactly one mile (5280 feet) above sea level.
- Denver was the first city to implement the "wheel clamp", also known as the "parking boot" or the "Denver boot" to enforce traffic fines.
- The National Western Stock Show, held in Denver, is the largest stock show in the world.
- There are 200 named peaks that are visible from Denver, and 32 of these mountains are at 13,000 feet in elevation or above.

## Denver's Government

Denver is both a city and a county, exercising municipal and county functions. Some of Denver's officers are county officials and have jurisdiction and functions broader in scope than their counterparts in other municipalities. Since 1904, Denver has existed as a "home-rule" city with extraordinary governing powers and the state legislature retains, under the home-rule amendment, the right to act to the exclusion of Denver in matters of state-wide concern.

The City charter, adopted in 1904, established a "strong mayor" form of government. The Mayor of the City, elected directly by the people every four years, is limited to three consecutive terms. The Mayor is the chief executive exercising all administrative and executive powers, except as otherwise delegated by the City Charter, including drafting the annual City budget. The City Council, consisting of 13 members elected every four years with a three consecutive-term limit, is the legislative branch of the government with eleven members being elected by district and two being elected at large. Seven members constitute a quorum, and the vote of seven members is necessary to adopt any ordinance or resolution. While the mayor has the power to veto, council can override said veto by nine council votes. Denver also directly elects an auditor, district attorney, and clerk and recorder.

## Denver's Economy

Denver's economy has become increasingly mature and diversified. Four major industry sectors, including professional and business services, government, retail, and transportation/communications/public utilities, provide the majority of Denver's current employment. Sectors with the largest employment growth from September 2017 to September 2018 included Information (6.8%), construction (5.2%), and leisure and hospitality (3.1%).[1] In addition, The unemployment rate in the Denver Metro Area for October 2018 was 3.0%, well below the October 2018 national unemployment rate of 4.0%.[2] The number of building permits is also a strong indicator of economic growth, and from 2017 to 2018, the City's number of residential and commercial building permits is stabilizing, with a year to date decrease of 2% in total permit valuation.[3]

[1] Employment growth rates and the unemployment rate are reported by the Bureau of Labor Statistics, December 6, 2018 for the Denver Area. Figures provided are not seasonally adjusted.
[2] Bureau of Labor Statistics
[3] Source: The City and County of Denver, Community Planning and Development Internal Records

Denver's thriving tourism industry brought in an all-time high of 17.4 million overnight visitors in 2017 which also facilitated $5.6 billion in spending (a 5.0 percent increase over 2016). More visitors are being drawn to Denver every year, from 2016 to 2017 the number of visitors making overnight trips increased by 2 percent.

Denver is located on the 105th meridian, the exact midpoint between Tokyo, Japan and Munich, Germany, which, allows Denver to conduct business with both countries in the same business day. Denver International Airport is the largest airport in the United States by size with 53 square miles of land. It is one of the busiest airports in the world, with a record-breaking 61.4 million passengers traveling through in 2017. DEN Serves over 200 domestic and international destinations and is known around the globe for its innovations in public art, operations, technology, service, and management.

Denver has also gained a reputation as one of the best places to start and grow a business, and the Denver Startup Week, co-founded by the Downtown Denver Partnership in 2012, has grown into the largest free entrepreneurial event of its kind. A start up is defined as a company in the technology industry that was founded in the past decade and has under 100 employees. In 2017, there were 772 total center city startups, employing 5,140 people. In Downtown Denver, 8.4 percent of businesses are startups and they employee an average of 6.7 employees each. [4]

## Denver's Culture and Recreation

Denver is a vibrant city that embraces its diverse culture in a variety of ways. Denver Arts and Venues provides diverse recreational and cultural opportunities, such as concerts in the parks and arts education for Denver's youth while supporting Denver's economy through cultivating nonprofit and commercial cultural enterprises.

Unique entertainment destinations also attract visitors from across the state and country to Denver. The most notable venues include Red Rocks Amphitheater, an internationally-recognized concert venue; the Denver Coliseum, which hosts the National Western Stock Show; the Buffalo Bill Museum, and Denver's Performing Arts Complex, home to a Tony Award-winning repertory theatre company, Broadway touring productions, contemporary dance and ballet, magnificent chorales, a major symphony orchestra, and an internationally-acclaimed opera. Denver also offers several museums, two water parks, the Denver Zoo, Elitch Gardens amusement park, the U.S. Mint, and the Denver Botanic Gardens as entertainment destinations. Additionally, the Denver Comic Con—which recently changed its name to the Denver Pop Culture Con, returned for the seventh year to the Colorado Convention Center. Attendance has quadrupled since it started in 2012, with more than 100,000 comic book and pop culture fans attending in 2018.

Annual multicultural events such as the Indigenous Film and Arts Festival, the Denver March Pow Wow, the Cinco de Mayo Festival, and the Colorado Dragon Boat Festival, are all indicative of the city's cultural diversity. Over a quarter of Denver residents speak languages other than English at home including Spanish, Vietnamese, Khmer, Chinese/Mandarin, and French. Denver also has a strong LGBT community and hosts one of the largest Pride Festivals in the nation. Denver showcases some of its culinary specialties annually through the Taste of Colorado, Denver Beer Festival, the Great American Beer Festival, and the Denver International Wine Festival.

Denver is a hub for professional sports in the Rocky Mountain region and is home to the National Football League's Denver Broncos, the National Basketball Association's Denver Nuggets, the Major-League Baseball's Colorado Rockies, the National Hockey League's Colorado Avalanche, Major League Soccer's Colorado Rapids, and the National Lacrosse League's Colorado Mammoths.

The City and County facilitates numerous opportunities for residents and visitors to enjoy Denver's outdoors and engage in physical activities. The City's park system includes over 6,000 acres of urban parkland, over 14,000 acres of mountain parks, and several viewing points of the City's elk and bison herds. Other recreation opportunities are found on Denver's 193 miles of hiking and bikeway trails, 24 lakes for boating and fishing, eight public golf courses, and one of the largest free skate parks in the U.S. The City and County operates 29 recreation centers along with 16 outdoor and 15 indoor swimming pools. The City also hosts the Colfax Marathon and the Rock and Roll Half Marathon.

[4] Source: Downtown Denver Partnership website at https://www.downtowndenver.com



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The Denver Public Library system is comprised of the Central Library and 25 branch libraries, two bookmobiles, including the Blair Caldwell African American Research Library, a 40,000-square foot facility that highlights African Americans in early Denver, the Black West, and African American leadership. Denver's library system has a collection of over four million books, periodicals, and other publications.

## Demographic Profile of Denver County

Since 1990, the City and County of Denver has seen dramatic population growth, from 467,610 in 1990 to 704,621 in 2017, a 51% increase in the last 27 years. In the past 7 years alone, the City and County of Denver's population has grown 15%, and according to Wallet Hub in 2018, Denver is the 3rd fasted growing large city.

| | 1990 | 2000 | 2010 | 2017 |
|---|---|---|---|---|
| Population | 467,610 | 554,636 | 600,158 | 704,621 |
| 0-4 Years* | 7.4 | 6.8 | 7.3 | 6.4 |
| 5-20 Years* | 14.6 | 15.1 | 14.2 | 13.6 |
| 19-34 Years* | 30.3 | 31.2 | 30.8 | 30.5 |
| 35-64 Years* | 33.8 | 35.6 | 37.3 | 38.3 |
| 65 Years and Over* | 13.9 | 11.3 | 10.4 | 11.2 |
| Median Age | 34.00 | 33.10 | 33.7 | 34.4 |
| Males (%) | 48.7 | 50.5 | 50.1 | 50.0 |
| Females (%) | 51.4 | 49.5 | 49.9 | 50.0 |
| Percent of Population by Race | | | | |
| White | 72.1 | 65.3 | 69.0 | 79.7 |
| Black | 12.8 | 11.1 | 10.2 | 10.8 |
| American Indian | 1.2 | 1.3 | 1.4 | 2.1 |
| Asian/Pacific Islander | 2.4 | 2.9 | 3.4 | 5.0 |
| Other | 11.5 | 19.3 | 16.0 | 6.1 |
| Hispanic Latino Origin (%) | 23.0 | 31.7 | 31.9 | 30.5 |
| Non-Hispanic/Latino (%) | 77.0 | 68.3 | 68.2 | 69.5 |
| Education (25 Years and Over) | | | | |
| 0 – 8 Years Completed | 7.7 | 9.1 | 7.7 | 7.3 |
| 12 or More Years Completed | 79.2 | 78.5 | 85.7 | 85.8 |
| College (4 or More Years Completed) | 29.0 | 34.5 | 40.9 | 47.1 |

Source: U.S. Census Bureau, 1990 Census; U.S. Census Bureau, 2000 Census; U.S. Census Bureau, 2010 Census; U.S. Census Bureau, American Community Survey, 2017 Population Estimates.

## Economic and Financial Profile (City and County of Denver)

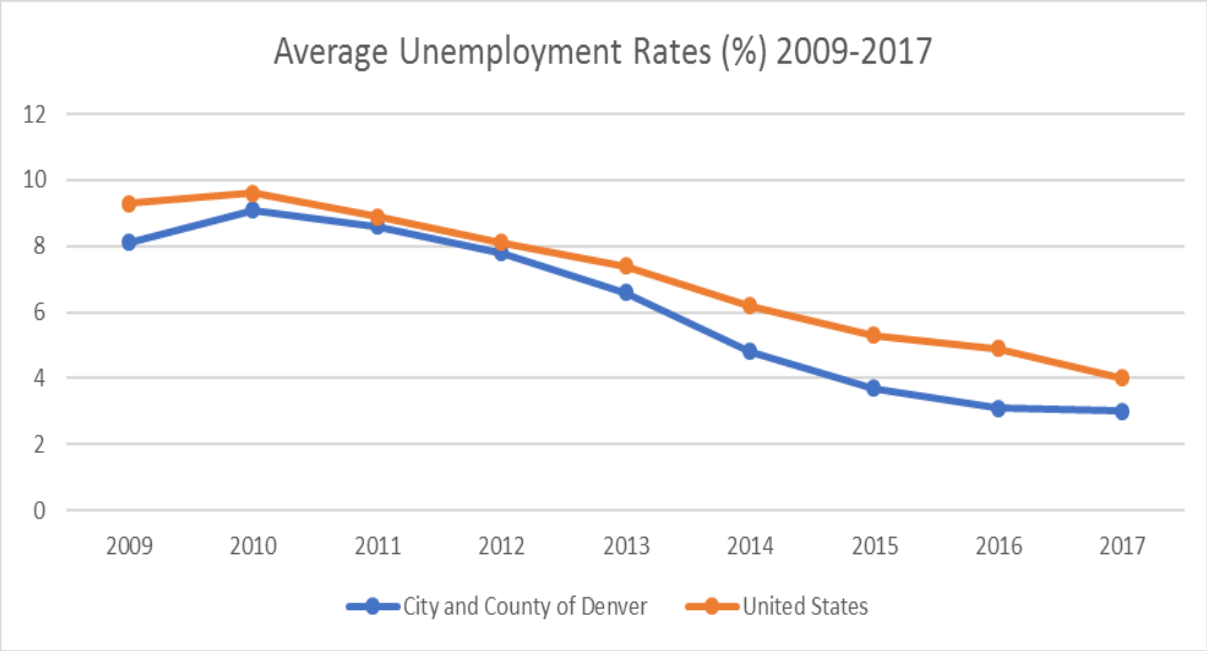
Data from the U.S. Census Bureau shows that the key statistics surrounding income (Median family, median household, and per capita increase) have all continued to increase. The continued strength of the Colorado and Denver economy, low unemployment rates (shown below), continued growth in a variety of key business sectors, and wage growth help contribute to this increase.

| | 2014 | 2015 | 2016 | 2017 |
|---|---|---|---|---|
| **Income** | | | | |
| Median Family | $71,439 | $72,455 | $78,641 | $85,166 |
| Median Household | $54,941 | $58,003 | $61,105 | $65,224 |
| Per Capita | $34,423 | $35,218 | $36,616 | $40,559 |

Source: U.S. Census Bureau, American Community Survey, one-year estimates (2014, 2015, 2016, and 2017 inflation-adjusted dollars)

## Average Unemployment Rates (%)

Denver's unemployment continues to overperform compared to the national trend, with national unemployment at 4.0% and Denver's unemployment rate at 3.0%. The metro area, as a whole, has remained consistent with that of the City and County of Denver, which has matching rates of unemployment dating back to 2012, when Denver's unemployment rate remained higher than the Metropolitan Statistical Area (MSA) during the recession from 2009-2012.




Source: The U.S. Bureau of Labor Statistics

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|---|---|---|---|---|---|---|---|---|---|
| City and County of Denver | 8.1 | 9.1 | 8.6 | 7.8 | 6.6 | 4.8 | 3.7 | 3.1 | 3 |
| United States | 9.3 | 9.6 | 8.9 | 8.1 | 7.4 | 6.2 | 5.3 | 4.9 | 4 |
| Denver-Aurora MSA | 7.5 | 8.7 | 8.3 | 7.7 | 6.6 | 4.8 | 3.7 | 3.1 | 3 |
| Colorado | 7.6 | 8.8 | 8.3 | 7.8 | 6.7 | 4.9 | 3.8 | 3.3 | 3.2 |



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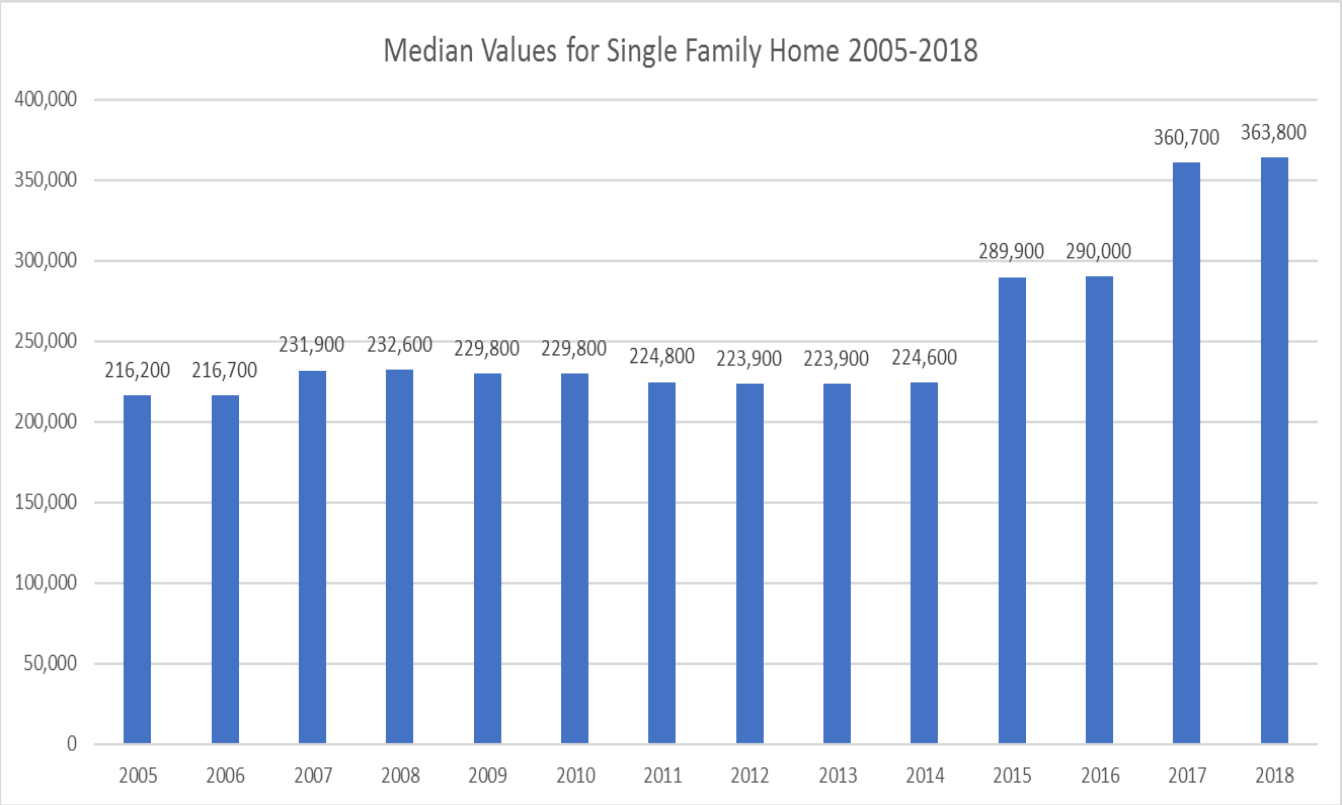
## Median Values for Single-Family Home

The strong economy and limited housing stock have created a spike in housing prices, driving the City's investment in affordable housing programs in the 2019 Annual Budget. As shown in the below chart, median housing values have increased from $223,900 to $360,700, a 68% increase over this period.




Source: Department of Finance, Assessment Division. Figures are based on appraisal year, not tax year. (i.e., the amount for 2009 is based on the 6/30/08 base year valuation.)

## Principal Employers in the City and County of Denver

| Rank | Employer | Employees |
|---|---|---|
| 1 | Denver Public School District #1 | 12,387 |
| 2 | City and County of Denver | 11,190 |
| 3 | State of Colorado Central Payroll | 10,548 |
| 4 | Denver Health and Hospital Authority | 6,842 |
| 5 | United Airlines, Inc. | 6,000 |
| 6 | CHC Payroll Agent, Inc (HCA Health One) | 4,303 |
| 7 | USDA National Finance Center | 4,240 |
| 8 | University of Denver | 4,009 |
| 9 | University of Colorado Central | 3,399 |
| 10 | U.S. Postal Service | 3,225 |

Source: 2017 Comprehensive Annual Financial Report (CAFR)

## Principal Property Taxpayers in the City and County of Denver

| Rank | Employer | Assessed Valuation |
|---|---|---|
| 1 | Public Service Co. | 281,847,000 |
| 2 | Brookfield Properties | 244,372,000 |
| 3 | Invesco Realty Advisers Inc. | 159,599,000 |
| 4 | Beacon Capital Partners | 148,688,000 |
| 5 | Republic Plaza Properties | 141,701,000 |
| 6 | Franklin Street Properties | 130,296,000 |
| 7 | UBS Realty Investors | 128,054,000 |
| 8 | Beacon Capital Partners | 126,543,000 |
| 9 | Taubman Centers Inc. | 111,836,000 |
| 10 | Columbia-HealthONE | 108,776,000 |

Source: 2017 Comprehensive Annual Financial Report

## City Bond Ratings

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|---|---|---|---|---|---|---|---|---|---|
| Standard and Poor's | AAA | AAA | AAA | AAA | AAA | AAA | AAA | AAA | AAA |
| Fitch | AAA | AAA | AAA | AAA | AAA | AAA | AAA | AAA | AAA |
| Moody's | Aaa | Aaa | Aaa | Aaa | Aaa | Aaa | Aaa | Aaa | Aaa |

Source: 2017 Comprehensive Annual Financial Report (CAFR) and bond rating agencies (for 2018).

## Infrastructure Profile

| | | 2017 |
|---|---|---|
| **Fire** | | |
| | Number of fire apparatus | 65 |
| | Number of stations | 38 |
| **Police** | | |
| | Number of stations | 6 |
| **Parks and Recreation** | | |
| | Acreage | 20,374 |
| | Golf courses | 8 |
| | Mountain acreage | 14,141 |
| | Number of parks (includes mountain parks) | 336 |
| | Parkways (miles) | 60 |
| | Athletic fields/lighted | 324/52 |
| | Recreation centers | 31 |
| | Swimming pools | 31 |
| | Tennis courts/lighted | 147/90 |



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| | 2017 |
|---|---|
| **Cultural Activities** | |
| Concert venues | 7 |
| Public libraries | 26 |
| **Denver Airport System** | |
| Acreage | 33,800 |
| Number of runways | 6 |
| **Seating Capacities** | |
| Boettcher Concert Hall | 2,679 |
| Colorado Convention Center | 20,000 |
| Denver Auditorium Theatre | 2,245 |
| Denver Coliseum | 10,000 |
| Ellie Caulkins Opera House | 2,225 |
| Red Rocks Amphitheater | 9,525 |
| Temple Hoyne Buell Theatre | 2,884 |
| McNichols Civic Center Building | 1,900 |

Source: 2017 Comprehensive Annual Financial Report (CAFR)

**October Draft Changes:** the table below provides a list of the significant dollar and FTE changes that were made after publication of the September draft of the Mayor's proposed 2019 Budget.

## General Fund Expenditure Changes

| Fund | Org | Agency/Division | Dollars | FTE | Description |
|---|---|---|---|---|---|
| 01010 | 9931000 | General Fund Transfer to CIP | 500,000 | 0.00 | Per the Mayor's letter to City Council, increased the General Fund Transfer to the CIP to fund a study for the Federal & Colfax intersection. |
| 01010 | 5052000 | Public Works - Solid Waste | 250,000 | 0.00 | Per the Mayor's letter to City Council, increased funding in Solid Waste for composting and recycling education and outreach. |
| 01010 | 5071000 | Public Works - Transportation and Mobility Planning | 220,500 | 2.00 | Per the Mayor's letter to City Council, added two engineering positions, one for Vision Zero and one for the Safe Routes to School program. The balance of the two $500,000 requests will be addressed from 2018 out of budget savings. |
| 01010 | 9931000 | General Fund Transfer to CIP | 200,000 | 0.00 | Per the Mayor's letter to City Council, increased the General Fund Transfer to CIP to match the funds for pedestrian improvements from the Lowry Redevelopment Agency. |
| 01010 | 0150000 | Human Rights and Community Partnerships | 150,000 | 0.00 | Per the Mayor's letter to City Council, increased professional services budget to fund two additional FEC coaches. |
| 01010 | 5084000 | Public Works - Right of Way Enforcement | 143,300 | 0.00 | Per the Mayor's letter to City Council, converted seven on-call ROWE Enforcement Agents to unlimited positions. |
| 01010 | 0150000 | Human Rights and Community Partnerships | 100,000 | 0.00 | Per the Mayor's letter to City Council, increased funding for the immigration legal defense program dollars. |
| 01010 | 7030000 | Department of Parks and Recreation - Recreation Operations Division | 70,000 | 1.00 | Per the Mayor's letter to City Council, added a Recreation Supervisor for the College View Rec Center. |
| 01010 | 9931000 | General Fund Transfer to CIP | 4,300,000 | 0.00 | Correction to transfer budget for the Elevate Denver Bond program management contract to a General Fund Transfer to CIP from the Public Works Operating budget. |
| 01010 | 3501100 | Department of Safety - Safety Administration | 642,100 | 0.00 | Moved ESP budget to Safety Admin from the Denver CARES payment in DDPHE. |
| 01010 | 2520000 | Department of Finance - Assessment Division | 100,000 | 0.00 | Corrected the amount budgeted for regular compensation due to an omission in the September draft. |
| 01010 | 7030000 | Department of Parks and Recreation - Recreation Operations Division | 61,400 | 1.00 | Corrected the omission of an Administrative Support Assistant IV position. |
| 01010 | 2580900 | General Fund Contingency | 32,000 | 0.00 | Increase General Fund Contingency due to increasing the overall General Fund appropriation. |
| 01010 | 5011000 | Public Works - Office of the Executive Director | 0 | (1.00) | Corrected additional funding for strategic guidance through professional services contract instead of an FTE and moved the budget from personnel to supplies and services. |
| 01010 | 5084000 | Public Works - Right of Way Enforcement | 0 | 0.00 | Per the Mayor's letter to City Council, converted nine limited ROWE Enforcement Agents to unlimited positions. |
| 01010 | 6503000 | Department of Public Health and Environment - Denver Animal Protections | 0 | 2.00 | Per the Mayor's letter to City Council, increased the FTE count for an Animal Care Attendant and an Animal Control Officer at the Denver Animal Shelter. DDPHE will absorb the cost of these positions with existing on-call budget and SRF funds. |
| 01010 | 2550000 | Department of Finance - Cash, Risk, and Capital Funding Division | (103,400) | (1.00) | Transferred an Insurance Administrator position for the ROCIP program from the Department of Finance Division of Cash, Risk and Capital Funding to the Workers' Compensation ISF for 2019. |
| 01010 | 5083000 | Public Works - Right of Way Services | (211,800) | (4.00) | Corrected four position allocations in Public Works Right of Way Services division that were incorrectly allocated to the General Fund instead of the Sidewalk Repair Revolving Fund. |
| 01010 | 6511000 | DDPHE - Denver CARES payment | (642,100) | 0.00 | Moved ESP budget from the DDPHE CARES payment to Safety Administration. |



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| Fund | Org | Agency/Division | Dollars | FTE | Description |
|---|---|---|---|---|---|
| 01010 | 5073000 | Public Works - Infrastructure Project Management | (4,300,000) | 0.00 | Transferred budget for the Elevate Denver Bond program management contract from the Public Works Operating budget to a General Fund Transfer to CIP. |
| | | **Total Net General Fund Expenditure Change** | **1,512,000** | **0.00** | |

## There were no General Fund revenue changes.

## Non-General Fund Expenditure Changes

| Fund | Org | Agency/Division | Dollars | FTE | Description |
|---|---|---|---|---|---|
| 11867 | 5032300 | Public Works Sidewalk Repair Revolving Fund | 211,800 | 4.00 | Corrected four position allocations in Public Works Right of Way Services division by moving four positions to the Sidewalk Repair Revolving Fund that were incorrectly allocated to the General Fund. |
| 11867 | 5032300 | Public Works Sidewalk Repair Revolving Fund | 0 | 0.00 | Adjusted the estimated expenditures between 2018 and 2019, which had not been updated for the September draft. Some estimated expenditures were shifted forward from 2018 to 2019, based on 2018 YTD and 2019 projected spending. |
| 11868 | 2590000 | Department of Finance - Capital Planning and Programming Division | 200,000 | 0.00 | Corrected the 2019 estimated expenditures for the Tourism Improvement District based on revised estimates for 2018. |
| 13007 | 5511010 | Department of Human Services - Community Services Block Grant | (61,500) | (1.00) | Corrected a position allocation to move a position from the Community Services Block Grant to the Financial Services Division. |
| 13008 | 5511000 | Department of Human Services - Administration | 75,000 | 0.00 | Per the Mayor's letter to City Council, increased funding for the Denver Day Works Program. |
| 13008 | 5516000 | Department of Human Services - Financial Services | 61,500 | 1.00 | Corrected a position allocation to move a position to the Financial Services Division from the Community Services Block Grant. |
| 13813 | 5581000 | Department of Human Services - Affordability Program Fund | 3,000,000 | 0.00 | Increased appropriation for the Affordability Fund based on revised projections for surplus cash at year end. |
| 31050 | 5011000 | Public Works Capital Projects | 4,300,000 | 0.00 | Moved funds for the Denver Elevate Bond program management contract to CIP from the Public Works operating budget in the General Fund |
| 65000 | 2558100 | Department of Finance - Workers' Compensation Fund | 103,400 | 1.00 | Moved the Insurance Administrator position for the ROCIP program to the Workers' Compensation ISF from the Department of Finance, Division of Cash, Risk and Capital Funding General Fund budget. |
| 65000 | 2558100 | Department of Finance - Workers' Compensation Fund | 95,476 | 1.00 | Corrected an omission of the Safety and Industrial Hygiene position for the ROCIP program and moved it from the General Fund to the Workers' Compensation ISF. |
| 72000 | 5066000 | PW Waste Water Administration | 2,000,000 | 0.00 | Corrected the omission of funding to purchase and implement a new enterprise billing system for Waste Water. |
| 72000 | 5064000 | PW Waste Water Right of Way Services | 157,000 | 1.00 | Corrected the omission of funding for a limited engineer to support the Central 70 project team. |
| | | **Total Net Non-General Fund Expenditure Changes** | **10,142,676** | **7.00** | |

## Non-General Fund Revenue Changes

| Fund | Org | Agency/Division | Dollars | FTE | Description |
|---|---|---|---|---|---|
| 13008 | 5511000 | Department of Human Services - Administration | 15,754,684 | 0.00 | Revenue was revised down in 2018 to reflect refined projections ($8,500,587) and up in 2019 ($7,254,985) with estimates in state fund distribution and updated property tax numbers. These changes were made across the agency's funds and the cumulative impact was an increase in variance between 2018 and 2019. |
| 78100 | 6506000 | Department of Public Health and Environment - Environmental Quality | 208,000 | 0.00 | Corrected the omission of a revenue change. |
| | | **Total Net Non-General Fund Revenue Changes** | **15,962,684** | **0.00** | |



FOR CITY SERVICES VISIT DenverGov.org | CALL 311

**BY AUTHORITY**

ORDINANCE NO. 20181280
SERIES OF 2018

COUNCIL BILL NO. CB18-1280
COMMITTEE OF REFERENCE:
N/A

**A BILL**

**For an ordinance making appropriations to pay the expenses of conducting the public business for the year 2019 and for the purposes required by the Charter and by other law.**

**BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:**

**Section 1.** General Fund Appropriations for Agencies: There is hereby appropriated from the General Fund (Accounting No. 01010) for the year 2019 the amounts of money indicated in the following tabulation to be expended for the purpose indicated by the title of each item. The appropriations are to be expended upon the order of the respective officers, or employees designated, or of their duly authorized agents.

| Item No. | Accounting Number | Appropriation Account | Expending Authority | Total Budget |
|---|---|---|---|---|
| 1 | 01010-0101000 | Mayor's Office | Mayor | $1,864,804 |
| 2 | 01010-0103000 | Office of Children's Affairs | Director | 4,067,888 |
| 3 | 01010-0106000 | Performance Based Infrastructure Office | Executive Director | 1,648,069 |
| 4 | 01010-0110000 | Office of Economic Development | Director | 9,169,493 |
| 5 | 01010-0135000 | Board of Ethics | Director | 152,790 |
| 6 | 01010-0140000 | Community Planning and Development | Executive Director | 34,216,791 |
| 7 | 01010-0150000 | Human Rights/Community Partnerships | Director | 4,626,232 |
| 8 | 01010-0157000 | Office of the Independent Monitor | Monitor | 1,951,082 |
| 9 | 01010-0160000 | Emergency Management | Director | 1,663,845 |
| 10 | 01010-0180000 | Office of Special Events | Executive Director | 686,489 |
| 11 | 01010-0201000 | City Council | President | 6,231,268 |
| 12 | 01010-0301000 | Auditor's Office | Auditor | 9,990,669 |
| 13 | 01010-0401000 | District Attorney Office | District Attorney | 27,463,670 |
| 14 | 01010-0501000 | County Court | Presiding Judge | 26,323,944 |
| 15 | 01010-0520000 | Office of Municipal Public Defender | Public Defender | 2,324,312 |
| 16 | 01010-0601000 | Office of Human Resources | Personnel Director | 16,828,977 |
| 17 | 01010-0603000 | Hearings Office | Career Service Board | 607,171 |


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| Item No. | Accounting Number | Appropriation Account | Expending Authority | Total Budget |
|---|---|---|---|---|
| 18 | 01010-0710000 | Office of the Clerk and Recorder | Clerk and Recorder | 10,803,769 |
| 19 | 01010-0910000 | Board of Adjustment Zoning | Secretary | 360,353 |
| 20 | 01010-1100000 | Civil Service Commission | Executive Director | 1,898,034 |
| 21 | 01010-2500000 | Department of Finance | Chief Financial Officer | 63,585,610 |
| 22 | 01010-3000000 | Department of General Services | Executive Director | 54,139,078 |
| 23 | 01010-3070000 | Technology Services | Director | 75,880,012 |
| 24 | 01010-3501000 | Safety Programs and Management | Executive Director of Safety | 28,224,358 |
| 25 | 01010-3510000 | Police Department | Executive Director of Safety | 244,311,819 |
| 26 | 01010-3520000 | Fire Department | Executive Director of Safety | 148,276,293 |
| 27 | 01010-3530000 | Sheriff | Executive Director of Safety | 151,980,430 |
| 28 | 01010-4001000 | Department of Excise and License | Director | 4,667,917 |
| 29 | 01010-4511000 | City Attorney Office | City Attorney | 35,630,009 |
| 30 | 01010-5000000 | Public Works | Executive Director | 146,004,642 |
| 31 | 01010-6500000 | Denver Department of Public Health and Environment | Executive Director | 15,016,164 |
| 32 | 01010-7000000 | Department of Parks and Recreation | Executive Director | 77,682,899 |
| 33 | 01010-8100000 | Denver Public Library | City Librarian | 52,648,400 |

**Section 2.** General Fund Authorized Capital Equipment: The General Fund (Accounting No. 01010) Agency appropriations in Section 1 for the year 2019 include the following tabulation of capital equipment items. The capital equipment items are to be purchased upon the order of the respective officers, or employees designated, or of their duly authorized agents.

| Item No. | Accounting Number | Appropriation Account | Expending Authority | Capital Equipment Description | Quantity |
|---|---|---|---|---|---|
| 1 | 01010-3070000 | Technology Services | Director | Television and Video Graphic Systems | 3 |
| 2 | 01010-3510000 | Police Department | Executive Director of Safety | Gas Chromatographs / Mass Spectrometers | 2 |
| 3 | 01010-3510000 | Police Department | Executive Director of Safety | Genetic Analyzers | 2 |
| 4 | 01010-3520000 | Fire Department | Executive Director of Safety | Heavy Vehicle Lift | 1 |
| 5 | 01010-8100000 | Denver Public Library | City Librarian | Video Surveillance Software | 1 |
| 6 | 01010-8100000 | Denver Public Library | City Librarian | Operating Systems | 3 |

**Section 3.** General Fund Appropriated Transfers: There is hereby appropriated from the General Fund (Accounting No. 01010) for the year 2019 the amounts of money indicated in the following tabulation to be transferred to and expended by the program indicated by the title of each



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transfer account. The Chief Financial Officer is the expending authority and shall initiate, by the last day of each calendar quarter in 2019 which is not a Saturday, Sunday, or holiday, or as required, the transfer of the amounts required for the operation or disbursement of the respective programs, not to exceed one-fourth of the total appropriation, unless otherwise directed.

| Item No. | Accounting Transfer Number | Transfer Account Name | Amount |
|---|---|---|---|
| 1 | 01010-9911100 | Transfer to General Government SRF | $400,000 |
| 2 | 01010-9911410 | Transfer to Alternative Transportation SRF | 1,388,700 |
| 3 | 01010-9911510 | Transfer to Business Incentives SRF | 1,200,000 |
| 4 | 01010-9911810 | Transfer to Affordable Housing SRF | 10,180,000 |
| 5 | 01010-9912100 | Transfer to Public Safety Special Revenue Fund | 67,000 |
| 6 | 01010-9912510 | Transfer to Crime Prevention & Control | 4,150,000 |
| 7 | 01010-9913100 | Transfer to Human Services Special Revenue Fund | 3,100,000 |
| 8 | 01010-9914100 | Transfer to Public Health and Wellness SRF | 3,115,961 |
| 9 | 01010-9915510 | Transfer to Colorado Convention Center Complex SRF | 2,500,000 |
| 10 | 01010-9917100 | Transfer to Economic Opportunity SRF | 2,235,300 |
| 11 | 01010-9918110 | Transfer to Social Impact Bonds SRF | 3,870,000 |
| 12 | 01010-9920100 | Transfer to Training SRF | 75,000 |
| 13 | 01010-9923100 | Transfer to Planned Fleet SRF | 22,978,900 |
| 14 | 01010-9926100 | Transfer to Liability Claims SRF | 2,000,000 |
| 15 | 01010-9931100 | Transfer to Capital Improvement Projects Fund | 29,240,100 |
| 16 | 01010-9934110 | Transfer to CIF - Innovation Projects | 8,000,000 |
| 17 | 01010-9934210 | Transfer to CIF - Radio Replacement and System Upgrade | 4,552,437 |
| 18 | 01010-9934310 | Transfer to CIF - User Component Replacement | 1,581,808 |
| 19 | 01010-9934410 | Transfer to CIF - Infrastructure Replacement | 2,040,085 |
| 20 | 01010-9934610 | Transfer to CIF - Strategic Resource | 2,900,000 |
| 21 | 01010-9934710 | Transfer to CIF - Sheriff Reform | 1,404,322 |
| 22 | 01010-9934810 | Transfer to CIF - System Upgrades | 1,000,000 |
| 23 | 01010-9938100 | Transfer to Grant/Other CIF | 840,000 |
| 24 | 01010-9938200 | Transfer to National Western Center Campus Management SRF | 481,803 |
| 25 | 01010-9991100 | Transfer to Art Museum | 1,484,072 |
| 26 | 01010-9992100 | Transfer to Museum of Nature & Science | 1,151,006 |
| 27 | 01010-9993100 | Transfer to Botanic Gardens | 1,122,625 |
| 28 | 01010-9994100 | Transfer to Zoological Gardens | 2,276,858 |
| 29 | 01010-9995100 | Transfer to Four Mile Historic Park | 66,600 |
| 30 | 01010-9996100 | Transfer to Municipal Band | 57,000 |
| | | **TOTAL TRANSFERS** | **$115,459,577** |

**Section 4.** General Fund Appropriations for Programs or Projects: There is hereby appropriated from the General Fund (Accounting No. 01010) for the year 2019 the amounts of money indicated in the following tabulation, to be expended for the purpose indicated by the title of each

item. The appropriations are to be expended upon the order of the respective officers or employees designated, or of their duly authorized agents.

| Item No. | Accounting Number | Appropriation Accounts | Expending Authority | Amount |
|---|---|---|---|---|
| 1 | 01010-0102000 | Civic Events | Mayor | $1,187,019 |
| 2 | 01010-2554000 | Workers' Compensation Billings | Chief Financial Officer | 8,522,984 |
| 3 | 01010-2562000 | Hotel Tax Increment | Chief Financial Officer | 2,974,551 |
| 4 | 01010-2563000 | Downtown Historic District Tax Rebate | Chief Financial Officer | 300,000 |
| 5 | 01010-2564000 | Stapleton Mill Levy Payment | Chief Financial Officer | 1,201,600 |
| 6 | 01010-2565000 | Annual Rental Payments | Chief Financial Officer | 20,850,500 |
| 7 | 01010-2580800 | Unemployment Comp Insurance | Chief Financial Officer | 800,000 |
| 8 | 01010-2580900 | General Contingency | Chief Financial Officer | 28,684,000 |
| 9 | 01010-6511000 | Payment for Public Health Clinic | Executive Director of Public Health and Environment | 2,358,751 |
| 10 | 01010-6513000 | Payment for Denver Cares | Executive Director of Public Health and Environment | 2,503,286 |
| 11 | 01010-6514000 | Payment for Poison Center | Executive Director of Public Health and Environment | 156,900 |
| 12 | 01010-6515000 | Payment for Medically Indigent | Executive Director of Public Health and Environment | 30,777,300 |
| 13 | 01010-6517000 | Payment for Park Hill Clinic Financing | Executive Director of Public Health and Environment | 160,359 |

**Section 5.** Estimated General Fund Revenues: The amount of revenues to be realized during the year 2019 by taxation, estimated upon the Assessor's valuation and the tax levy, and from other sources of revenue by the General Fund is estimated as follows:

| Item No. | | |
|---|---|---|
| 1 | TAXES: | |
| 2 | Property | $131,095,062 |
| 3 | Sale and Use | 730,449,979 |
| 4 | Lodgers | 31,221,533 |
| 5 | Occupational Privilege | 53,013,545 |
| 6 | Motor Vehicle Ownership Tax/Fee | 31,924,904 |
| 7 | Telecommunications | 2,650,000 |
| 8 | | |
| 9 | INTERGOVERNMENTAL: | |
| 10 | Payment In Lieu of Taxes | 45,500 |
| 11 | Highway Users Tax Apportionment | 22,274,707 |
| 12 | Cigarette Tax Apportionment | 2,000,000 |
| 13 | Miscellaneous Other | 15,650,193 |
| 14 | | |
| 15 | GENERAL GOVERNMENT: | |
| 16 | Licenses and Permits | 60,294,325 |
| 17 | Fines and Forfeits | 50,320,092 |



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| Item No. | | |
|---|---|---|
| 18 | Interest Income | 12,644,121 |
| 19 | Fees | 68,965,217 |
| 20 | Charges for Services, Supplies and Materials | 18,590,067 |
| 21 | Use Charges | 30,598,723 |
| 22 | Internal Service Charges and Indirect Cost | 90,239,230 |
| 23 | Investment Service Charges | 1,711,859 |
| 24 | Cable Franchise | 6,987,034 |
| 25 | Miscellaneous Other | 7,742,917 |
| 26 | | |
| 27 | TRANSFERS: | |
| 28 | Excise Tax | 40,370,974 |
| 29 | Miscellaneous Other | 1,455,000 |
| 30 | | |
| 31 | TOTAL FINANCIAL RESOURCES | $1,410,244,982 |
| 32 | | |
| 33 | | |
| 34 | USES OF FINANCIAL RESOURCES | |
| 35 | General Fund Appropriations | $1,448,180,000 |
| 36 | General Contingency | 28,684,000 |
| 37 | Less: Unspent Agency Appropriations | (14,000,000) |
| 38 | | |
| 39 | | |
| 40 | TOTAL USES OF FINANCIAL RESOURCES | $1,462,864,000 |
| 41 | INCREASE/ (DECREASE) IN FUND BALANCE | (52,619,000) |
| 42 | | |
| 43 | | |
| 44 | Unassigned Fund Balance, January 1, 2019 | $273,552,000 |
| 45 | | |
| 46 | | |
| 47 | UNASSIGNED FUND BALANCE, DECEMBER 31, 2019 | $220,933,000 |

**Section 6.** Human Services Special Revenue Fund Appropriation: There is hereby appropriated from the Human Services Special Revenue Fund (Accounting No. 13000) for the year 2019 the amounts of money indicated in the following tabulations to be expended for the purposes indicated by the title of each item. The appropriations are to be expended upon the order of the Executive Director of Human Services, or by duly authorized agents.

| Item No. | Accounting Number | Appropriation Accounts/Title | Total Budget |
|---|---|---|---|
| 1 | 13005-5530000 | Child Welfare | $43,087,332 |
| 2 | 13008-5510000 | Service Delivery and Admin | 105,318,697 |
| 3 | 13017-5524000 | Child Care | 4,461,546 |
| 4 | 13302-5543000 | Aid to the Blind | 1,000 |
| 5 | 13303-5541000 | Aid to the Needy Disabled | 1,000,000 |
| 6 | 13304-5553000 | Developmental Disabilities | 17,550,654 |

| Item No. | Accounting Number | Appropriation Accounts/Title | Total Budget |
|---|---|---|---|
| 7 | 13305-5551000 | General Assistance | 1,993,051 |
| 8 | 13306-5552000 | Local Funded Community Service | 7,383,376 |
| 9 | 13812-5557000 | Homeless Services | 3,950,000 |
| 10 | 13813-5580000 | Affordability Program | 6,100,000 |
| | | **TOTAL APPROPRIATED OPERATING EXPENDITURES** | **$190,845,656** |

| Item No. | Accounting Transfer Number | Transfer Account Name | Amount |
|---|---|---|---|
| 1 | 13008-9911410 | Transfer to Alternative Transportation SRF | 144,900 |
| 2 | 13008-9911810 | Transfer to Affordable Housing SRF | 1,500,000 |
| 3 | 13008-9913210 | Transfer to Crime Prevention and Control Fund | 170,500 |
| | | **TOTAL APPROPRIATED TRANSFERS** | **$1,815,400** |

**Section 7.** Special Revenue Funds: There is hereby authorized from the following listed Special Revenue Funds such specific expenditures as are necessary for specific programs for the year 2019, not to exceed the amount appropriated herein or in addition to amounts appropriated by separate ordinance for such specific programs on the basis of anticipated revenue. Grants from the state or federal government for specific projects, programs or services and deposited to a Special Revenue Fund shall be deemed custodial funds not subject to appropriation within the meaning of Charter § 7.2.2, and may be expended upon the order of the agency or department signified by the Accounting number. For those specific expenditures funded by private donations, loan repayments, or other revenues as permitted in separate ordinances, expenditures are hereby authorized in amounts not to exceed the revenues actually received and deposited to a Special Revenue Fund for a specific program, to be expended upon the order of the agency or department head signified by the Accounting number:

General Government Special Revenue Fund (Accounting No. 11000)
Public Safety Special Revenue Fund (Accounting No. 12000)
Human Services Special Revenue Fund (Accounting No. 13000)
Public Health Special Revenue Fund (Accounting No. 14000)
Culture and Recreation Special Revenue Fund (Accounting No. 15000)
Community Development Special Revenue Fund (Accounting No. 16000)
Economic Opportunity Special Revenue Fund (Accounting No. 17000)
TABOR Excess Revenue Special Revenue Fund (Accounting No. 19000)

Expenditures are hereby authorized from Special Revenue Funds in the amounts of money in the following tabulation, to be expended for the purposes and upon the authorizations in said Ordinance set forth.



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| Item No. | Accounting Number | Appropriation Account Title | Expending Authority | Total Budget |
|---|---|---|---|---|
| 1 | 11827-4511000 | Liability Claims | City Attorney | $2,000,000 |
| 2 | 11835-2550000 | Convention Center Hotel | Chief Financial Officer | 14,384,816 |
| 3 | 11835-9910000 | Transfer to Colorado Convention Center Capital Fund | Chief Financial Officer | 3,355,398 |
| 4 | 11846-0601000 | Alternative Transportation | Personnel Director | 2,665,434 |
| 5 | 11851-2560000 | Denver Preschool Program | Chief Financial Officer | 23,448,761 |
| 6 | 11859-0150000 | Energy Efficiency Assistance Fund | Director of HRCP | 1,961,749 |
| 7 | 11862-5052000 | Composting Fund | Executive Director of Public Works | 1,745,399 |
| 8 | 11868-2590000 | Tourism Improvement District Marketing and Promotion Fund | Chief Financial Officer | 6,500,000 |
| 9 | 12824-3511000 | Police/Fire Pension | Executive Director of Safety | 20,971,600 |
| 10 | 12824-3521000 | Police/Fire Pension | Executive Director of Safety | 25,297,559 |
| 11 | 14806-6501000 | Public Health and Wellness | Executive Director of Public Health and Environment | 3,116,461 |
| 12 | 14903-6502000 | Child Care Facility Inspection | Executive Director of Public Health and Environment | 731,181 |
| 13 | 15815-3050000 | Denver Arts and Venues | Director of Denver Arts and Venues | 43,028,827 |
| 14 | 16606-0145000 | Affordable Housing Property Tax and Other Local Revenue | Director of Economic Development | 35,264,094 |
| 15 | 17601-0117000 | Employer Recruitment, Training and Retention Program | Director of Economic Development | 1,678,773 |
| 16 | 17603-0117000 | Summer Youth Program | Director of Economic Development | 557,800 |

**Section 8.** Authorized Transfers

(a) Special Revenue Fund Authorized Transfers: There is hereby authorized the following cash transfers from the General Government Special Revenue Fund to the General Fund the amount indicated in the following tabulation:

| Accounting Number | Account Title | Amount Transferred Out |
|---|---|---|
| 11832 | Communications Charges | $405,422.95 |

| Accounting Number | Account Title | Amount Transferred In |
|---|---|---|
| 01010 | General Fund | $405,422.95 |

The Communications Charges Special Revenue Fund shall be closed after the forgoing cash transfer is completed. The amount of said transfer may be adjusted due to transactions that may occur before the Fund is closed.

(b) Dental Self-Insurance Fund Appropriation and Cash Transfer: Expenditures are hereby authorized in 2019 from the Dental Self-Insurance Fund, Accounting No. 59500, the amounts of money in the following tabulation to be expended for the purpose of transferring cash from surplus reserves and upon the authorizations in said Ordinance set forth:

| Item No. | Accounting Number | Account Title | Expending Authority | Amount Appropriated |
|---|---|---|---|---|
| 1 | 59500-9901100 | Transfer to General Fund | Chief Financial Officer | $440,000 |
| 2 | 59500-9911000 | Transfer to General Government SRF | Chief Financial Officer | 500,000 |
| 3 | | | **TOTAL** | **$940,000** |

The foregoing appropriations are for a cash transfer to the General Fund to conduct a classification and compensation study and an employee engagement survey, and a cash transfer to the Education Refund Special Revenue Fund for the Tuition Reimbursement Program.

(c) Excise Tax and Revenue Bond Transfer: There is hereby authorized the following cash transfer from the Excise Tax and Revenue Fund to the Grant and Other Money Projects Fund in the amount indicated in the following tabulation:

| Accounting Number | Account Title | Expending Authority | Amount Appropriated |
|---|---|---|---|
| 25500-9938000 | Transfer to Grant and Other Money Projects Fund | Chief Financial Officer | $7,767,029 |

The foregoing appropriation is due to excise tax overperformance as part of the 2C dedicated excise tax flow of funds.

**Section 9.** Special Revenue Fund Authorized Capital Equipment: There is hereby authorized capital equipment purchases from Special Revenue Funds as indicated in the following tabulation:

| Item No. | Accounting Number | Appropriation Account | Expending Authority | Capital Equipment Description | Quantity | New/ Replacement |
|---|---|---|---|---|---|---|
| 1 | 15824-7010000 | Citywide Sports Program | Director of Parks and Recreation | | | |
| 2 | | | | Rotary Motor | 1 | New |
| 3 | 15815-3050000 | Denver Arts and Venues | Director of Denver Arts and Venues | | | |
| 4 | | | | Audio System Upgrade | 1 | New |
| 5 | | | | Video Upgrade | 1 | New |
| 6 | | | | Forklift | 1 | Replacement |
| 7 | | | | Tractor | 1 | Replacement |
| 8 | | | | Truck | 1 | Replacement |



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**Section 10.** Planned Fleet Fund Authorized Capital Equipment: There is hereby authorized the purchase of new and replacement vehicles from the Planned Fleet Special Revenue Fund, Accounting No. 11804-5053400, for the departments and agencies as indicated in the following tabulation. The Executive Director of Public Works is the expending authority for said purchases.

| Item No. | Department | Vehicle | Quantity | New/ Replacement |
|---|---|---|---|---|
| 1 | Fire Department | | | |
| 2 | | Engine | 3 | Replacement |
| 3 | | Aerial Platform | 1 | Replacement |
| 4 | | SUV | 5 | Replacement |
| 5 | General Services | | | |
| 6 | | Pickup Truck | 1 | Replacement |
| 7 | | Stake Body Flat Bed Truck | 1 | Replacement |
| 8 | Office of Emergency Management | | | |
| 9 | | Van | 1 | Replacement |
| 10 | Department of Parks and Recreation | | | |
| 11 | | SUV | 1 | Replacement |
| 12 | | Pickup Truck | 10 | Replacement |
| 13 | | Riding Mower | 4 | Replacement |
| 14 | | Tractor | 8 | Replacement |
| 15 | | Loader | 2 | Replacement |
| 16 | | Dump Truck | 2 | Replacement |
| 17 | | Overhead Service Truck | 1 | Replacement |
| 18 | | Stump Grinder | 1 | Replacement |
| 19 | | Crew Cab Truck | 2 | New |
| 20 | | Large Mower | 2 | New |
| 21 | | Pickup Trucks | 3 | New |
| 22 | | Stake Bed Truck | 1 | New |
| 23 | | Van | 1 | New |
| 24 | | Mini-Bus | 1 | New |
| 25 | Police Department | | | |
| 26 | | SUV | 36 | Replacement |
| 27 | | Large SUV | 6 | Replacement |
| 28 | | Tow Truck | 1 | Replacement |
| 29 | | Pickup Truck | 3 | Replacement |
| 30 | | Box Van | 1 | Replacement Reserve |
| 31 | | SUV | 2 | Replacement Reserve |
| 32 | | Large SUV | 3 | Replacement |
| 33 | | SUV | 16 | New |
| 34 | Public Health and Environment | | | |
| 35 | | Mobile Van | 1 | New |
| 36 | Department of Public Works | | | |
| 37 | | Forklift | 1 | Replacement |
| 38 | | Pickup Truck | 5 | Replacement |
| 39 | | Loaders | 3 | Replacement |
| 40 | | Rollers | 4 | Replacement |
| 41 | | Live Bottom Trailers | 5 | Replacement |
| 42 | | Truck Spreaders | 6 | Replacement |

| Item No. | Department | Vehicle | Quantity | New/ Replacement |
|---|---|---|---|---|
| 43 | | Street Sweeper | 1 | Replacement |
| 44 | | Tractors | 5 | Replacement |
| 45 | | Flatbed Stake Truck | 3 | Replacement |
| 46 | | Side Loader | 6 | Replacement |
| 47 | | Front Loader | 1 | Replacement |
| 48 | | Rear Loader | 4 | Replacement |
| 49 | | Trailer | 1 | Replacement |
| 50 | | Line Marker Truck | 1 | Replacement |
| 51 | | Overhead Service Truck | 1 | Replacement |
| 52 | | Pickup Trucks | 2 | New |
| 53 | | Stake Bed Truck | 1 | New |
| 54 | Sheriff Department | | | |
| 55 | | Vans | 7 | Replacement |
| 56 | | Pickup Truck | 1 | Replacement |
| 57 | | Bus | 1 | Replacement |
| 58 | | Sedan | 2 | Replacement |

**Section 11.** Debt Service Funds: There is hereby authorized from the Debt Service Funds (Accounting Nos. 21000/22000/25000) such amounts as are necessary for payment of interest on and principal of general obligation bonds and commercial paper, and excise tax revenue bonds, and payments of associated fees during the year 2019, to be expended by the Chief Financial Officer or by duly authorized agents.

**Section 12.** Capital Improvements Fund

(a) There is hereby appropriated from the Winter Park Parks and Recreation Capital Projects Fund (Accounting No. 30000) the amounts of money indicated in the following tabulation to be expended for the purpose indicated by the title of each item, including associated capital equipment items. The appropriations are to be expended upon the order of Executive Director of Parks and Recreation, or of their duly authorized agents.

| Item No. | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|
| 1 | 30015-7010000 | | | |
| 2 | | RJ007 | Sand Creek Greenway | $25,000 |
| 3 | | RJ007 | UDFCD Trail Development | 400,000 |
| 4 | | | **Total** | **$425,000** |
| 5 | 30045-7010000 | | | |
| 6 | | RJ010 | Citywide Courts Rehabilitation | $650,000 |
| 7 | | RJ010 | Citywide Median Rehabilitation | 250,000 |
| 8 | | RJ009 | Citywide Recreation Center Rehabilitation | 600,000 |
| 9 | | RJ010 | Citywide Turf Restoration | 125,000 |
| 10 | | RJ010 | Citywide Water Conservation | 1,059,624 |
| 11 | | RC454 | Mountain Parks Facilities | 250,000 |
| 12 | | RC454 | Mountain Parks Infrastructure | 250,000 |



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| Item No. | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|
| 13 | | | Total | $3,184,624 |
| 14 | | | GRAND TOTAL | $3,609,624 |

(b) There is hereby appropriated from the Capital Improvements Fund (Accounting No. 31000) the amounts of money indicated in the following tabulation to be expended for the purpose indicated by the title of each item, including associated capital equipment Items. The appropriations are to be expended upon the order of the respective officers or employees designated, or of their duly authorized agents.

| Item No. | Agency | Expending Authority | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|---|---|
| 1 | General Services | Executive Director | 33069-3010000 | | | |
| 2 | | | | GK050 | PAB Elevator Modernization | $915,000 |
| 3 | | | | | Total | 915,000 |
| 4 | North Denver Cornerstone Collaborative | Executive Director of CPD | 34080-0146000 | | | |
| 5 | | | | MO001 | 52nd Ave Next Steps Study | 350,000 |
| 6 | | | | MO001 | Xcel Substation Study in Elyria | 75,000 |
| 7 | | | | | Total | 425,000 |
| 8 | Community Planning and Development | Director | 34080-0141000 | | | |
| 9 | | | | ZA904 | Board-up/Securing of Hazardous Structures | 150,000 |
| 10 | | | | ZT001 | Broadway/I-25 Multi-modal Access Study | 275,000 |
| 11 | | | | ZA901 | Demolish Hazardous Structures | 150,000 |
| 12 | | | | | Total | 575,000 |
| 13 | Other Cultural Facilities Support | Museum of Nature and Science | 34080-1000000 | | | |
| 14 | | | | ZF100 | Museum of Nature and Science Maintenance | 350,000 |
| 15 | | | | | Total | 350,000 |
| 16 | Other Cultural Facilities Support | Denver Art Museum | 34080-1200000 | | | |
| 17 | | | | ZG100 | Denver Art Museum Maintenance | 350,000 |
| 18 | | | | | Total | 350,000 |
| 19 | Department of Finance | Chief Financial Officer | 33090-2570000 | | | |
| 20 | | | | HF001 | Strategic Shelter Facilities | 3,350,000 |
| 21 | | | | | Total | 3,350,000 |

| Item No. | Agency | Expending Authority | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|---|---|
| 22 | Department of Finance | Chief Financial Officer | 34080-2570000 | | | |
| 23 | | | | PT008 | Citywide Courtroom Improvements | 2,925,000 |
| 24 | | | | ZJ100 | Property Planning and Evaluation | 300,000 |
| 25 | | | | PQ014 | Space Reallocation Move Support | 4,425,000 |
| 26 | | | | | **Total** | **7,650,000** |
| 27 | Department of Finance | Chief Financial Officer | 34080-2590000 | | | |
| 28 | | | | SD100 | 2015A COP 911 and Fleet Service Center | 708,222 |
| 29 | | | | PL001 | Central Platte Service Payment | 828,900 |
| 30 | | | | ZE002 | National Western Center (NWC) Capital Maintenance | 1,000,000 |
| 31 | | | | | **Total** | **2,537,122** |
| 32 | Denver Arts and Venues Special Revenue Fund | Director | 34080-3050000 | | | |
| 33 | | | | ZZ401 | Public Art Maintenance | 285,000 |
| 34 | | | | | **Total** | **285,000** |
| 35 | Technology Services | Director | 34080-3070100 | | | |
| 36 | | | | ZI905 | Infrastructure and Network Replacement | 2,040,085 |
| 37 | | | | ZI902 | Innovation Fund Projects | 8,000,000 |
| 38 | | | | ZI903 | Radio Replacement - Radars | 52,600 |
| 39 | | | | ZI903 | Radio Replacement - Safety | 1,664,109 |
| 40 | | | | ZI903 | Radio System Upgrade | 2,835,728 |
| 41 | | | | ZI907 | Sheriff Reform Technology Investments | 1,404,322 |
| 42 | | | | ZI906 | Strategic Resource Alignment | 2,900,000 |
| 43 | | | | ZI908 | Technology System Upgrades | 1,000,000 |
| 44 | | | | ZI904 | User Component Replacement | 990,000 |
| 45 | | | | ZI904 | User Component Replacement - Safety MDT/MCT Laptop Equipment | 591,808 |
| 46 | | | | | **Total** | **21,478,652** |
| 47 | Public Works | Executive Director | 31015-5011000 | | | |
| 48 | | | | PO007 | 16th Street Mall Maintenance Program | 300,000 |
| 49 | | | | PH035 | 56th Avenue/Quebec Street Improvements | 766,000 |
| 50 | | | | PO012 | Burn Building Replacement | 162,648 |



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| Item No. | Agency | Expending Authority | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|---|---|
| 51 | | | | PT006 | DRCOG 2020-2023 TIP Regional Share | 1,600,000 |
| 52 | | | | PT007 | DRCOG 2020-2023 TIP Sub-Regional Share | 2,230,000 |
| 53 | | | | PQ004 | DRCOG TIP I-25/Broadway Interchange | 1,398,333 |
| 54 | | | | PR009 | DRCOG TIP Iowa/Santa Fe Connections | 1,602,000 |
| 55 | | | | PM008 | East Corridor Payment | 3,870,861 |
| 56 | | | | PQ003 | Pena Boulevard Operations and Maintenance | 1,000,000 |
| 57 | | | | PQ001 | Pena Boulevard Tower Road Interchange | 25,400 |
| 58 | | | | PR003 | Smart Cities | 1,500,000 |
| 59 | | | | PP005 | Tower Road Improvements | 1,246,180 |
| 60 | | | | | **Total** | **15,701,422** |
| 61 | Public Works | Executive Director | 31025-5011000 | | | |
| 62 | | | | PZ776 | 2A Streets Rotomill and Overlay Program | 4,500,000 |
| 63 | | | | PN013 | Bike/Ped Bridges Maintenance Program | 62,206 |
| 64 | | | | PZ034 | Bridge Programmed Maintenance/Replacement | 1,527,600 |
| 65 | | | | PZ043 | Curb Ramps | 1,807,662 |
| 66 | | | | PM014 | Medians/Traffic Islands | 279,083 |
| 67 | | | | PH005 | Parking - Neighborhood Transition Improvements | 331,319 |
| 68 | | | | PH008 | Parking Garage Maintenance | 331,319 |
| 69 | | | | PC022 | Safety and Neighborhoods | 438,196 |
| 70 | | | | PZ041 | Street Rotomill and Overlay Program | 3,490,100 |
| 71 | | | | PZ037 | Traffic Signal Infrastructure | 2,000,000 |
| 72 | | | | PZ128 | Transportation Management Center (TMC) Program | 112,221 |
| 73 | | | | PZ047 | Vehicle and Multi-Modal Detection | 112,221 |
| 74 | | | | | **Total** | **14,991,927** |
| 75 | Public Works | Executive Director | 31050-5011000 | | | |
| 76 | | | | PO006 | 56th Avenue and Pena Boulevard Interchange | 1,650,000 |
| 77 | | | | PT009 | Colfax/Federal Interchange | 500,000 |
| 78 | | | | PT003 | Denver Complete Streets Guidelines | 500,000 |
| 79 | | | | MJ019 | Denver Moves Bicycles Implementation | 1,845,000 |
| 80 | | | | PO008 | Denver Moves Bicycles Implementation | 5,282,000 |

| Item No. | Agency | Expending Authority | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|---|---|
| 81 | | | | PQ009 | Denver Moves Downtown Multimodal Access Plan | 250,000 |
| 82 | | | | PS006 | Denver Moves Transit Implementation | 1,000,000 |
| 83 | | | | PQ002 | DRCOG TIP High Line Canal at Parker/Mississippi | 850,000 |
| 84 | | | | PQ004 | DRCOG TIP I-25/Broadway Interchange | 3,500,000 |
| 85 | | | | PR009 | DRCOG TIP Iowa/Santa Fe Connections | 1,050,000 |
| 86 | | | | MJ019 | Fiber System Maintenance | 1,000,000 |
| 87 | | | | MJ019 | Fiber System Resiliency | 2,120,000 |
| 88 | | | | GO001 | GO Bond Program Management Services | 4,300,000 |
| 89 | | | | MJ019 | Green Valley Ranch Medians Telluride to Yampa | 1,485,000 |
| 90 | | | | PT010 | Lowery Pedestrian Improvements | 200,000 |
| 91 | | | | PS011 | Pedestrian Crossing Improvements | 800,000 |
| 92 | | | | PR008 | Safe Routes to School | 752,400 |
| 93 | | | | PC022 | Safety and Neighborhoods | 250,000 |
| 94 | | | | MJ019 | Sidewalk Gaps and Safety Repair | 2,500,000 |
| 95 | | | | PR002 | Sidewalk Gaps and Safety Repair | 500,000 |
| 96 | | | | PQ015 | Vision Zero Implementation | 1,100,000 |
| 97 | | | | PT004 | Yale Avenue Corridor Study | 300,000 |
| 98 | | | | | **Total** | **31,734,400** |
| 99 | Public Works | Executive Director | 33069-5011000 | | | |
| 100 | | | | GK022 | 1245 Champa Maintenance/Repair | 125,000 |
| 101 | | | | GK023 | Animal Shelter Maintenance/Repair | 30,000 |
| 102 | | | | GK014 | City and County Building Campus Maintenance/Repair | 635,000 |
| 103 | | | | GK050 | Combined Training Academy Program/Plan | 100,000 |
| 104 | | | | GK050 | County Jail Visitation Construction | 1,070,000 |
| 105 | | | | GK040 | Facilities Reserve for Emergency Projects | 300,000 |
| 106 | | | | GK050 | Gang/SWAT Design and Construction | 750,000 |
| 107 | | | | GK007 | Human Services (Main Campus) Maintenance/Repair | 335,000 |
| 108 | | | | GK050 | Street Maintenance Operations Building Improvements | 800,000 |
| 109 | | | | GK060 | Studies and Assessments | 238,813 |
| 110 | | | | GK017 | Support Facilities Maintenance/Repair | 40,000 |
| 111 | | | | GK001 | Webb Building Maintenance/Repair | 350,000 |
| 112 | | | | | **Total** | **4,773,813** |
| 113 | Public Works | Executive Director | 34991-5011000 | | | |
| 114 | | | | GK040 | Facilities Reserve for Emergency Projects | 300,000 |
| 115 | | | | GK009 | Fire Facilities Maintenance/Repair | 1,310,245 |



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| Item No. | Agency | Expending Authority | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|---|---|
| 116 | | | | GK016 | Justice Center Maintenance/Repair | 1,022,900 |
| 117 | | | | GK020 | Library Facilities Maintenance/Repair | 1,845,700 |
| 118 | | | | GK002 | Minori Yasui Building Maintenance/Repair | 30,000 |
| 119 | | | | GK012 | PAB/PADF Maintenance/Repair | 185,000 |
| 120 | | | | GK004 | Parking Garages Maintenance/Repair | 75,000 |
| 121 | | | | GK011 | Police Facilities Maintenance/Repair | 170,000 |
| 122 | | | | GK025 | Rose Andom Maintenance/Repair | 110,688 |
| 123 | | | | GK005 | Roslyn Campus Maintenance/Repair | 75,000 |
| 124 | | | | GK013 | Sheriff Facilities Maintenance/Repair | 221,654 |
| 125 | | | | | **Total** | **5,346,187** |
| 126 | Public Works | Executive Director | 34993-5011000 | | | |
| 127 | | | | PF033 | Alley Program | 173,073 |
| 128 | | | | PZ038 | Annual Concrete Program - Curb and Gutter | 1,996,106 |
| 129 | | | | PZ129 | Bike Infrastructure Maintenance | 534,385 |
| 130 | | | | PZ035 | Bridge and Viaduct Emergency Repairs | 414,709 |
| 131 | | | | PZ034 | Bridge Programmed Maintenance/ Replacement | 2,532,373 |
| 132 | | | | PZ036 | Concrete Street and Alley Repair Program | 1,239,201 |
| 133 | | | | PZ043 | Curb Ramps | 1,526,873 |
| 134 | | | | PZ045 | Faded Signs Replacement | 1,452,459 |
| 135 | | | | PI008 | Pavement Markings | 2,094,790 |
| 136 | | | | PA066 | Signal System Conduit Cable, Electronics | 331,319 |
| 137 | | | | PZ130 | Signal Systems Match | 235,130 |
| 138 | | | | PZ041 | Street Rotomill and Overlay Program | 18,472,633 |
| 139 | | | | PZ037 | Traffic Signal Infrastructure | 5,695,149 |
| 140 | | | | | **Total** | **36,698,200** |
| 141 | Department of Public Health and Environment | Executive Director | 34080-6508000 | | | |
| 142 | | | | EP001 | DHHA Office of the Medical Examiner Relocation | 1,645,080 |
| 143 | | | | EO001 | DHHA Westside Clinic Payment | 1,200,000 |
| 144 | | | | | **Total** | **2,845,080** |
| 145 | Department of Parks and Recreation | Executive Director | 32015-7010000 | | | |
| 146 | | | | RS001 | GOCO Inspire Implementation | 200,000 |
| 147 | | | | | **Total** | **200,000** |
| 148 | Department of Parks and Recreation | Executive Director | 32045-7010000 | | | |
| 149 | | | | RJ010 | Citywide Lighting | 152,000 |

| Item No. | Agency | Expending Authority | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|---|---|
| 150 | | | | RJ008 | Citywide Park Walks | 1,300,000 |
| 151 | | | | RJ010 | Citywide Tree Program | 200,000 |
| 152 | | | | RM006 | Project Development Funds | 200,000 |
| 153 | | | | | **Total** | **1,852,000** |
| 154 | Department of Parks and Recreation | Executive Director | 32050-7010000 | | | |
| 155 | | | | RT001 | Heron Pond Parks and Water Quality Improvements | 2,000,000 |
| 156 | | | | | **Total** | **2,000,000** |
| 157 | Denver Public Library | City Librarian | 33069-0801000 | | | |
| 158 | | | | GK050 | DPL Western History Collection | 730,500 |
| 159 | | | | | **Total** | **730,500** |
| 160 | | | | | **GRAND TOTAL** | **$154,789,303** |

(c) There is hereby appropriated from the State Conservation Trust Fund Projects (Accounting No. 35000) the amounts of money indicated in the following tabulation to be expended for the purpose indicated by the title of each item. The appropriations are to be expended upon the order of the Executive Director of Parks and Recreation or by duly authorized agents.

| Item No. | Agency | Expending Authority | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|---|---|
| 1 | North Denver Cornerstone Collaborative | Executive Director of CPD | 35050-0146000 | | | |
| 2 | | | | MO001 | Swansea Park Improvements | $350,000 |
| 3 | | | | | **Total** | **350,000** |
| 4 | Department of Parks and Recreation | Executive Director | 35045-7010000 | | | |
| 5 | | | | RJ010 | Citywide ADA Upgrades | 500,000 |
| 6 | | | | RJ010 | Citywide Athletic Fields | 200,000 |
| 7 | | | | RJ008 | Citywide Bridges | 590,000 |
| 8 | | | | RJ010 | Citywide Dog Parks | 50,000 |
| 9 | | | | RJ010 | Citywide Emergency and Response | 200,000 |
| 10 | | | | RJ010 | Citywide Fountain Repairs | 275,000 |
| 11 | | | | RJ010 | Citywide Furnishings and Picnic Facilities | 100,000 |



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| Item No. | Agency | Expending Authority | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|---|---|
| 12 | | | | RJ009 | Citywide General Pool Rehab | 750,000 |
| 13 | | | | RJ010 | Citywide Historic Structures | 50,000 |
| 14 | | | | RJ010 | Citywide Lighting | 148,000 |
| 15 | | | | RJ010 | Citywide Natural Resources | 335,000 |
| 16 | | | | RJ009 | Citywide Park Restrooms | 50,000 |
| 17 | | | | RJ008 | Citywide Park Roads and Parking | 650,000 |
| 18 | | | | RJ010 | Citywide Parks Rehabilitation | 425,000 |
| 19 | | | | RJ010 | Citywide Playgrounds | 300,000 |
| 20 | | | | RJ010 | Citywide Signage Program | 25,000 |
| 21 | | | | RJ009 | Citywide Structures | 1,000,000 |
| 22 | | | | RJ008 | Citywide Trail Improvements | 375,000 |
| 23 | | | | RJ010 | Citywide Water Conservation | 340,376 |
| 24 | | | | | **Total** | **6,363,376** |
| 25 | Department of Parks and Recreation | Executive Director | 35050-7010000 | | | |
| 26 | | | | RT004 | 47th and Walden Master Plan | 150,000 |
| 27 | | | | RT005 | Dog Park Development | 565,000 |
| 28 | | | | RT002 | Kentucky and Irving Pocket Park | 380,000 |
| 29 | | | | RT003 | St. Charles Park Playground | 625,220 |
| 30 | | | | RT006 | Sunken Gardens Master Plan | 150,000 |
| 31 | | | | | **Total** | **1,870,220** |
| 32 | | | | | **GRAND TOTAL** | **$8,583,596** |

(d) Grant and Other Money Projects Fund: There is hereby authorized from the following Grant and Other Money Projects Fund (Accounting No. 38000) such specific expenditures as are necessary for specific capital projects for the year 2019, not to exceed the amount appropriated herein or in addition to amounts appropriated by separate ordinance for such specific programs on the basis of anticipated revenue. Grants from the state or federal governments or other sources including private grants and program revenue for specific capital projects, and deposited to a Grant and Other Money Projects Fund shall be deemed custodial funds not subject to appropriation within the meaning of Charter § 7.2.2, and may be expended upon the order of the agency or department signified by the Accounting number. For those specific capital projects funded by private donations, loan repayments, or other revenues as permitted in separate ordinances, expenditures are hereby authorized in amounts not to exceed the revenues actually received and

deposited to a Grant and Other Money Project Fund for a specific program, to be expended upon the order of the agency or department head signified by the Accounting number.

There is hereby appropriated from the Grant and Other Money Project Fund (Accounting No. 38000) the amounts of money indicated in the following tabulation to be expended for the purpose indicated by the title of each item. The appropriations are to be expended upon the order of the Chief Financial Officer or by duly authorized agents.

| Item No. | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|
| 1 | 38421-2500000 | ZG002 | Excise Tax Over Performance | $7,767,029 |
| 2 | 38422-2500000 | ZE002 | Colorado Convention Center Capital Fund | 1,000,000 |
| 3 | 38743-2500000 | PR014 | Central Park Boulevard | 840,000 |

(e) There is hereby appropriated from the Entertainment and Cultural Capital Projects Fund (Accounting No. 39000) the amounts of money indicated in the following tabulation to be expended for the purpose indicated by the title of each item, including associated Authorized Capital Equipment Items. The appropriations are to be expended upon the order of the respective officers or employees designated, or of their duly authorized agents.

| Item No. | Agency | Expending Authority | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|---|---|
| 1 | Department of Finance | Chief Financial Officer | 39010-2590000 | | | |
| 2 | | | | GE008 | Auditorium Lease Payment | $5,379,751 |
| 3 | | | | | **Total** | **5,379,751** |
| 4 | Denver Arts and Venues | Director | 39010-3050000 | | | |
| 5 | | | | GJ804 | Auditorium Capital Maintenance | 160,000 |
| 6 | | | | GJ802 | Boettcher Concert Hall Capital Maintenance | 1,420,000 |
| 7 | | | | GI008 | Bonfils Theatre Complex Capital Projects | 200,481 |
| 8 | | | | GJ803 | Buell Theatre Capital Maintenance | 50,000 |
| 9 | | | | GJ805 | Coliseum Capital Maintenance | 350,000 |
| 10 | | | | GJ801 | Denver Performing Arts Complex (DPAC) Capital Maintenance | 1,750,000 |
| 11 | | | | GJ810 | McNichols Capital Maintenance | 330,000 |
| 12 | | | | GM001 | National Western Capital Projects | 334,472 |
| 13 | | | | GJ806 | Red Rocks Capital Maintenance | 1,855,000 |
| 14 | | | | | **Total** | **6,449,953** |



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| Item No. | Agency | Expending Authority | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|---|---|
| 15 | Department of Parks and Recreation | Executive Director | 39010-7010000 | | | |
| 16 | | | | ZG200 | Denver Botanic Gardens HVAC Repair | 250,000 |
| 17 | | | | ZG200 | Denver Botanic Gardens Infrastructure Repairs | 350,000 |
| 18 | | | | ZZ303 | Denver Zoo Operations Complex Upgrades | 545,000 |
| 19 | | | | ZZ303 | Denver Zoo Repairs | 350,000 |
| 20 | | | | | **Total** | **1,495,000** |
| 21 | | | | | **GRAND TOTAL** | **$13,324,704** |

**Section 13.** Lease Purchase Rentals:

(a) 2005A Lease Base Rentals. There is hereby authorized the payment of $1,828,075 from the Master Indenture Special Trust Fund (Accounting No. 56800) for the total City-wide 2019 lease payments associated with Lease Purchase Agreement 2005A with Denver Public Facilities Leasing Trust 2005A. Upon written request by the Chief Financial Officer, funds (monies) shall be transferred from City agency accounts by intergovernmental transfer in such amounts and at such times as deemed necessary for the 2019 annual rental payments under the terms of the lease in accordance with the following schedule of amounts:

| Item No. | Accounting Number | Appropriation Account | Amount to be Transferred |
|---|---|---|---|
| 1 | 13008-5513000 | HSOA Business Management | $914,038 |
| 2 | 13005-5532000 | Family Crisis Center | 914,037 |
| 3 | | **Total** | **$1,828,075** |

(b) 2010B Lease Base Rentals. There is hereby authorized the payment of $2,528,631 from the 2001A Lease Base Rentals Special Trust Fund (Accounting No. 56820) for the 2019 lease payments associated with Lease Purchase Agreement No. 2010B with Wastewater/Roslyn Properties Leasing Trust 2010B. Upon written request by the Chief Financial Officer, funds (monies) shall be transferred from City agency accounts by inter-governmental transfer in such amounts and at such times as deemed necessary for the 2019 annual rental payments under the terms of this lease, in accordance with the following schedule of amounts:

| Item No. | Accounting Number | Appropriation Account | Amount to be Transferred |
|---|---|---|---|
| 1 | 01010-2565000 | Annual Rental Payments (Blair-Caldwell Library) | $1,280,700 |
| 2 | N/A | Zoo Parking Structure | 641,556 |
| 3 | N/A | Denver Museum of Nature & Science | 606,375 |
| 4 | | **Total** | **$2,528,631** |

(c) 2012A Lease Base Rentals. There is hereby authorized the payment of $1,131,500 from the 2002A and 2002B Lease Base Rentals Special Trust Fund (Accounting No. 56841) for the 2019 lease payments associated with Lease Purchase Agreement No. 2012A-B (amends and restates 2002A Lease) with Denver Public Facilities Leasing Trust 2012 A-B, formerly known as Denver Public Facilities Leasing Trust 2002A-B. Upon written request by the Chief Financial Officer, funds (monies) shall be paid from the aforesaid account as deemed necessary for the 2019 annual rental payments under the terms of these leases, in accordance with the following schedule of amounts:

| Accounting Number | Appropriation Account | Amount to be Transferred |
|---|---|---|
| 01010-2565000 | Annual Rental Payments (Cultural Center & N. Cherry Creek Parking Garage) | $1,131,500 |

(d) 2013A Lease Base Rentals. There is hereby authorized the payment of $5,379,751 from the 2003 B Lease Base Rental Special Trust (Accounting No. 56844) for the 2019 lease payments associated with Lease Purchase Agreement No. 2013A (Buell Theatre Property) with Denver Public Facilities Leasing Trust 2013A, formerly known as Denver Public Facilities Leasing Trust 2003B. Upon written request by the Chief Financial Officer, funds (monies) shall be paid from the aforesaid account as deemed necessary for the 2019 annual rental payments under the terms of this lease, in accordance with the following schedule of amounts:

| Accounting Number | Appropriation Account | Amount to be Transferred |
|---|---|---|
| 39010-2540000 | Denver Arts and Venues Capital Projects; FOR: GE008, Quigg Newton Municipal Auditorium | $5,379,751 |

(e) 2008A Lease Base Rentals and Additional Rental Payments: There is hereby authorized the payment of $16,405,000 from the 2008A Lease Base Rental Special Trust Fund (Accounting No. 56845) for the 2019 lease payments or additional rental payments associated with the Second Amended and Restated Build to Suit Lease Purchase Agreement No. 2008A with Civic Center Office Building Inc. Upon written request by the Chief Financial Officer, funds (monies) shall be paid from the aforesaid account as deemed necessary for the 2019 annual rental payments under the terms of this lease, in accordance with the following schedule of amounts:

| Accounting Number | Appropriation Account | Amount to be Transferred |
|---|---|---|
| 01010-2565000 | Annual Rental Payments (Wellington E. Webb Municipal Office Building) | $16,405,000 |



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(f) 2010A Lease Base Rentals. There is hereby authorized the payment of $1,564,000 from 2010A Lease Base Rental Special Trust Fund (Accounting No. 56847) for the total City-wide 2019 lease payments associated with Lease Purchase Agreement No. 2010A with Central Platte Campus Facilities Leasing Trust 2010. Upon written request by the Chief Financial Officer, funds (monies) shall be transferred from City agency accounts by intergovernmental transfer in such amounts and at such times as deemed necessary for the 2019 annual rental payments under the terms of this lease in accordance with the following schedule of amounts:

| Item No. | Accounting Number | Appropriation Account | Amount to be Transferred |
|---|---|---|---|
| 1 | 01010-2565000 | Annual Rental Payments (Platte Service Center) | $735,100 |
| 2 | 33080-2540000 | Revenue Capital Projects; FOR: PL001, Central Platte Service Center | 828,900 |
| 3 | | **Total** | **$1,564,000** |

(g) 2012C Lease Base Rentals. There is hereby authorized the payment of $4,708,657 for the total City-wide 2019 lease payments associated with Lease Purchase Agreement No. 2012C with Denver Properties Leasing Trust 2012C in accordance with the following schedule of amounts:

| Item No. | Accounting Number | Appropriation Account | Amount |
|---|---|---|---|
| 1 | 31015-5011100 | East Corridor COP; FOR: PM008 | $3,870,861 |
| 2 | 72710-5061100 | East Corridor COP; FOR: PA776 | 837,796 |
| 3 | | **Total** | **$4,708,657** |

(h) 2015A Lease Base Rentals. There is hereby authorized the payment of $1,898,995 for the total City-wide 2019 lease payments associated with Lease Purchase Agreement No. 2015A with Denver Public Facilities Leasing Trust 2015A in accordance with the following schedule of amounts:

| Item No. | Accounting Number | Appropriation Account | Amount |
|---|---|---|---|
| 1 | 56540-3501000 | 2015A Capital Projects; FOR: SD100 | $1,190,773 |
| 2 | 33080-2540000 | 2015A Capital Projects; FOR: SD100 | 708,222 |
| 3 | | | **$1,898,995** |

(i) 2017A Lease Base Rentals. There is hereby authorized the payment of $1,698,187 from the 2008B Lease Base Rental Special Trust Fund (Accounting No. 56846) for the 2019 lease payments associated with Lease Purchase Agreement No. 2017A with Denver Botanic Gardens

Parking Facility Leasing Trust 2017A. Lease payments will be made from revenues deposited with the trustee by the Denver Botanic Gardens Foundation.

(j) 2018A Lease Base Rentals. There is hereby authorized the payment of $8,148,823 from the 2018A Lease Base Rental Special Trust Fund (Accounting No: 38422) for the 2019 lease payments associated with Lease Purchase Agreement No. 2018A with the Denver Public Facilities Leasing Trust 2018A.

| Accounting Number | Appropriation Account | Amount |
|---|---|---|
| 38422-5011100 | CCC10 - Convention Center Expansion Project | $8,148,823 |

**Section 14.** Workers' Compensation Internal Service Fund: There is hereby authorized from the Workers' Compensation Internal Service Fund (Accounting No. 65100) such expenditures as are necessary for the operation of the Workers' Compensation program during the year 2019, not to exceed the annual revenue plus cash balance of said Internal Service Fund, to be expended upon the order of the Chief Financial Officer or by duly authorized agents.

**Section 15.** Asphalt Plant Internal Service Fund: There is hereby authorized from the Asphalt Plant Internal Service Fund (Accounting No. 67000) such expenditures as are necessary for the operation of the Asphalt Plant (Accounting No. 67100) during the year 2019, not to exceed the annual revenue plus cash balance of said Internal Service Fund, to be expended upon the order of the Executive Director of Public Works or by duly authorized agents.

**Section 16.** Wastewater Management Enterprise Fund:

(a) There is hereby appropriated from the Wastewater Management Enterprise Fund (Accounting No. 72000) the amounts of money as are necessary for the operation, maintenance, equipment, and capital projects support of Denver's sanitary and storm sewage systems for the year 2019, to be expended upon the order of the Executive Director of Public Works or by duly authorized agents for the purpose indicated in the following tabulation. This authorization for expenditures includes the capital equipment program as indicated in the following tabulation:

| Accounting Number | Appropriation Account Title | Amount |
|---|---|---|
| 72100-506000 | Wastewater Management | $116,321,317 |

Authorized Capital Equipment Program:



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| Item No. | Description | Quantity | New/ Replacement |
|---|---|---|---|
| 1 | Jet Vac Combo | 2 | Replacement |
| 2 | CCTV Van | 1 | Replacement |
| 3 | Dump Truck | 2 | Replacement |
| 4 | Flatbed | 1 | Replacement |
| 5 | Compressor | 1 | Replacement |
| 6 | Pickup Truck | 1 | Replacement |
| 7 | Analog Camera | 1 | New |

| Item No. | Accounting Number | Appropriation Accounts Title/Description | Amount |
|---|---|---|---|
| 1 | 72300-5060000 | Storm Operations | $17,166,525 |
| 2 | 72901-5060000 | Storm Bond Payments | 11,046,125 |
| 3 | 72100-9724100 | Transfer to Sanitary Capital Fund | 7,517,397 |
| 4 | 72300-9721100 | Transfer to Sanitary Operating Fund | 13,500,000 |
| 5 | 72300-9727100 | Transfer to Storm Capital Fund | 22,437,410 |
| 6 | 72300-9728100 | Transfer to Water Quality Capital Projects | 5,418,353 |
| 7 | 72100-9911400 | Transfer to Alternative Transportation SRF | 12,900 |

(b) There is hereby appropriated from the Wastewater Management Enterprise Fund (Accounting No. 72000) the amounts of money for Sanitary Capital Improvements (Accounting No. 72400) as indicated in the following tabulation, to be expended upon the order of the Executive Director of Public Works or by duly authorized agents.

| Item No. | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|
| 1 | 72400-5061000 | PA800 | 49th Ave Sanitary Phase 2 | $2,000,000 |
| 2 | | PZ718 | Capital Project Support | 1,000,000 |
| 3 | | PZ726 | General Sanitary Improvements | 4,000,000 |
| 4 | | | **Total** | **7,000,000** |

(c) There is hereby appropriated from the Wastewater Management Enterprise Fund (Accounting No. 72000) the amounts of money for Storm Capital Improvements (Accounting No. 72700) as indicated in the following tabulation, to be expended upon the order of the Executive Director of Public Works or by duly authorized agents.

| Item No. | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|
| 1 | 72700-5061000 | PC708 | General Storm improvements | $5,000,000 |
| 2 | | PC708 | Public Restrooms Program | 300,000 |
| 3 | | PF706 | Rocky Mountain Ditch OSP | 100,000 |
| 4 | | PA776 | Storm Capital - North | 20,500,000 |

| Item No. | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|
| 5 | | PC708 | Storm Project Development | 750,000 |
| 6 | | PC708 | USACE Implementation: SPR and Gulches | 2,500,000 |
| 7 | | | **Total** | **$29,150,000** |

(d) There is hereby appropriated from the Wastewater Management Enterprise Fund (Accounting No. 72000) the amounts of money for Water Quality Capital Improvements (Accounting No. 72705) as indicated in the following tabulation, to be expended upon the order of the Executive Director of Public Works or by duly authorized agents.

| Item No. | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|
| 1 | 72705-5061000 | PC708 | Water Quality Implementation | $5,000,000 |
| 2 | | PC708 | Water Quality Implementation Asbury/Tejon Settlement | 250,000 |
| 3 | | PC708 | Water Quality Project Development | 500,000 |
| 4 | | | **Total** | **$5,750,000** |

(e) There is hereby appropriated from the Wastewater Management Enterprise Fund (Accounting No. 72000) the amounts of money for East Corridor COP (Accounting No. 72710) as indicated in the following tabulation, to be expended upon the order of the Executive Director of Public Works or by duly authorized agents.

| Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|
| 72710-5061000 | PA776 | East Corridor COP Payment | $837,796 |

**Section 17.** Airport Enterprise Fund:

(a) There is hereby appropriated from the Airport Enterprise Fund (Accounting No. 73000) the amounts of money as are necessary for the operation, maintenance, equipment, and capital expenditures of the Airport facilities for the year 2019, to be expended upon the order of the Chief Executive Officer of Aviation or by duly authorized agents for the purpose indicated in the following tabulation. This authorization for expenditures includes the capital equipment program as indicated in the following tabulation:

| Item No. | Accounting Number | Appropriation Accounts Title | Amount |
|---|---|---|---|
| 1 | 73130-6000000 | Hotel | $32,817,458 |
| 2 | 73790-6000000 | Customer Facility Charge | 20,582,907 |



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| Item No. | Accounting Number | Appropriation Accounts Title | Amount |
|---|---|---|---|
| 3 | 73810-6000000 | Airport Enterprise Fund - Operations | 456,202,663 |
| 4 | 78350-6000000 | Capital Equipment and Improvements Fund | 104,708,049 |

Authorized Capital Equipment Program:

| Item No. | Description | Quantity | New/ Replacement |
|---|---|---|---|
| 1 | Truck/Utility | 8 | Replacement |
| 2 | Truck/Utility/DPD | 7 | Replacement |
| 3 | Truck/Pickup | 8 | Replacement |
| 4 | Truck Tow | 1 | Replacement |
| 5 | Van Step | 3 | Replacement |
| 6 | Trailer Spalls | 1 | Replacement |
| 7 | Truck/Dump/Runway | 10 | Replacement |
| 8 | Loader | 2 | Replacement |
| 9 | Trailer Spalls | 1 | Replacement |
| 10 | Sweeper Litter | 2 | Replacement |
| 11 | Trailer Live Bottom | 2 | Replacement |
| 12 | Trailer Lowboy | 1 | Replacement |
| 13 | Deicer 400 gal Runway | 2 | Replacement |
| 14 | Compactor/Roller | 2 | Replacement |
| 15 | Sweeper Multifunction | 2 | Replacement |
| 16 | Truck/Air Blower | 2 | Replacement |
| 17 | Broom Walk Behind | 16 | Replacement |
| 18 | Light Portable | 4 | Replacement |
| 19 | Electric Lift | 2 | Replacement |

(b) There is hereby authorized from the Airport Enterprise Fund (Accounting No. 73000) such expenditures as are necessary for the payment of interest on and principal of airport revenue bonds and airport special facilities revenue bonds, becoming due in the year 2019, to be expended by the Chief Financial Officer or by duly authorized agents.

(c) There is hereby authorized from the Airport Enterprise Fund (Accounting No. 73000) such expenditures as are necessary for the Special Facilities Revenue Bonds services and charges, not to exceed the available funds in said Special Facilities Revenue Bond Funds, to be expended by the Chief Executive Officer of Aviation or by duly authorized agents.

**Section 18.** Environmental Services Enterprise Fund:

(a) There is hereby appropriated from the Environmental Services Enterprise Fund (Accounting No. 78000) the amounts of money necessary for the operation, maintenance, and equipment of said enterprise activities for the year 2019, to be expended upon the order of the Executive Director of Public Health and Environment or by duly authorized agents, for the purpose indicated in the following tabulation. This authorization for expenditures includes the capital equipment program as indicated in the following tabulation:

| Item No. | Accounting Number | Appropriation Accounts Title | Amount |
|---|---|---|---|
| 1 | 78100-6506000 | Environmental Services - Operations | $11,033,931 |
| 2 | 78100-9784100 | Transfer to Underground Storage Tanks SRF | 569,000 |
| 3 | 78100-9785100 | Transfer to Environmental Capital SRF | 1,500,000 |
| 4 | 78100-9911400 | Transfer to Alternative Transportation SRF | 411,300 |
| 5 | 78200-9785100 | Transfer to Environmental Capital SRF | 2,500,000 |

Authorized Capital Equipment Program:

| Description | Quantity | New/ Replacement |
|---|---|---|
| Composting Trucks | 12 | New |

(b) There is hereby appropriated from the Environmental Services Enterprise Fund (Accounting No. 78000) the amounts of money for the Environmental Services Enterprise Lowry Closure Fund, the Underground Storage Tanks, and Seed Capital Funds as indicated in the following tabulation, to be expended upon the order of the Executive Director of Public Health and Environment or by duly authorized agents.

| Item No. | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|
| 1 | 78310-6506000 | | | |
| 2 | | EZ600 | Hazardous Response Fund | $250,000 |
| 3 | | | **Total** | **250,000** |
| 4 | | | | |
| 5 | 78410-6506000 | | | |
| 6 | | EZ005 | Underground Storage Tanks | 569,000 |
| 7 | | | **Total** | **569,000** |
| 8 | | | | |
| 9 | 78500-6506000 | | | |
| 10 | | EZ500 | Environmental Capital Fund | 1,500,000 |
| 11 | | EG500 | Landfill Gas to Energy | 2,500,000 |
| 12 | | | **Total** | **4,000,000** |
| 13 | | | **GRAND TOTAL** | **$4,819,000** |



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**Section 19.** Golf Enterprise Fund:

a) There is hereby appropriated from the Golf Enterprise Fund (Accounting No. 79000) the amounts of money necessary for the operation, maintenance, and equipment of said enterprise activities for the year 2019, to be expended upon the order of the Executive Director of Parks and Recreation or by duly authorized agents, for the purpose indicated in the following tabulation. This authorization for expenditures includes the capital equipment program as indicated in the following tabulation:

| Item No. | Accounting Number | Appropriation Accounts Title | Amount |
|---|---|---|---|
| 1 | 79100-7029000 | Golf-Operations | $14,638,661 |
| 2 | 79310-7029000 | Golf Bond Payment | 62,113 |

Authorized Capital Equipment Program:

| Item No. | Description | Quantity | New/ Replacement |
|---|---|---|---|
| 1 | Van | 1 | New |
| 2 | Reel and Bed Knife Grinder | 1 | Replacement |
| 3 | Skid Loader for Evergreen | 1 | Replacement |

(b) There is hereby appropriated from the Golf Enterprise Fund (Accounting No. 79000) the amounts of money for Golf Enterprise Capital Improvements Fund (Accounting No. 79400) as indicated in the following tabulation, to be expended upon the order of the Executive Director of Parks and Recreation or by duly authorized agents.

| Item No. | Accounting Number | Project Number | Project Title | Amount |
|---|---|---|---|---|
| 1 | 79400-7029000 | RG100 | Golf Buildings/Mechanical | $125,000 |
| 2 | | RG100 | Golf Course Construction | 250,000 |
| 3 | | RG100 | Golf Course Water Infrastructure | 125,000 |
| 4 | | | **Total** | **$500,000** |

**Section 20.** The Executive Director of General Services shall, whenever practical, require in all specifications that items submitted for consideration on a bid to the city be manufactured in the United States.

**Section 21.** Employee Pay. The appropriations set forth herein are based upon the following provisions for employee pay for the year 2019.

A. The following provisions shall apply to employees in the Career Service and employees not in the Career Service whose pay is administered in accordance with Career Service Rules as provided in Chapter 18, D.R.M.C.:

1. Employees shall be eligible for merit increases in pay in accordance with Career Service Rule 13.
2. Employees shall receive no performance-based incentive payments pursuant to Chapter 18, Article II, Division 4, D.R.M.C.
3. The annual survey of generally prevailing pay rates shall be implemented as provided in Section 18-5, D.R.M.C., and Career Service Rule 7.

B. Employees subject to collective bargaining contracts shall be paid in accordance with such contracts.

**Section 22.** Appropriation Credits: Grants from the State of Colorado, transfers by reasons of services performed, concession fees and other receipts shall be credited to the appropriate funds, but shall in no case operate to increase any appropriation.

**Section 23.** Effective Date: This ordinance shall be effective January 1, 2019. The Chief Financial Officer of the City and County of Denver is hereby authorized and directed to make such book and record entries and to do such other things as may be necessary to accomplish the purposes of this Ordinance.

**Section 24.** Separability: If any part or parts of this ordinance shall be held to be illegal or unconstitutional, such illegality or unconstitutionality shall not affect the validity of the remaining parts of this ordinance. The Council hereby declares that it would have passed the remaining parts of this ordinance if it had known that such part or parts thereof would be declared illegal or unconstitutional.



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THIS BILL IS THE ANNUAL APPROPRIATION ORDINANCE AND IS REQUIRED BY LAW IN ORDER TO IMPLEMENT THE CITY'S ANNUAL BUDGET AS ADOPTED BY CITY COUNCIL.

PASSED BY THE COUNCIL: November 26, 2018

_____ - PRESIDENT

APPROVED: _____ - MAYOR Nov 27, 2018

ATTEST: Debra Johnson - CLERK AND RECORDER, EX-OFFICIO CLERK OF THE CITY AND COUNTY OF DENVER

NOTICE PUBLISHED IN THE DAILY JOURNAL: November 22, 2018 ; November 30, 2018

PREPARED BY: Rachel Bardin, Budget and Management Office DATE: November 15, 2018

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

Kristin M. Bronson, Denver City Attorney

BY: _____, Assistant City Attorney DATE: Nov 15, 2018