

**City and County of Denver  
Mayor's 1998 Budget**

**For the Fiscal Year Ending  
December 31, 1998**

**Wellington E. Webb, Mayor**

Bruce Baumgartner	Manager of Public Works
Betty Jean Brooks	Manager of Parks and Recreation
Fidel Montoya	Manager of Safety
Cheryl Cohen	Manager of Revenue
Theresa Donahue	Manager of Environmental Health
Alonzo Matthews	Manager of General Services
Philip Hernandez	Manager of Social Services
James DeLong	Manager of Aviation
Daniel Muse	City Attorney

**City Council**

District 1	Dennis Gallagher	District 8	Hiawatha Davis, Jr.
District 2	T. J. Hackworth	District 9	Deborah L. Ortega
District 3	Ramona Martinez	District 10	Edward Thomas
District 4	Joyce Foster	District 11	Allegra "Happy" Haynes
District 5	Polly Flobeck	At Large	Susan Barnes-Gelt
District 6	Susan Casey	At Large	Cathy Reynolds
District 7	William Himmelmann		

**Auditor**

Donald J. Mares

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*Wellington C. Webb*  
MAYOR



*City and County of Denver*

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October 20, 1997

Members of Denver City Council and Residents of Denver

It is with pleasure that I submit to you my recommended 1998 Budget for the City and County of Denver.

Denver is a City blessed by the 1990's. Each year our City has grown economically healthier, fiscally stronger, and physically more beautiful. Many years of steady growth in the local economy have resulted in a significant growth in the City's reserves. We have been cautious in using the resources these good years have brought, and we will continue to use multi-year budgeting, cost controls, and careful financial management to ensure a robust financial future for Denver. But I also believe it is time to invest some of these resources to ensure the long-term vitality of Denver and to improve services to businesses and residents in our neighborhoods.

The 1998 Budget therefore provides increased emphasis on strengthening and renewing our neighborhoods as the foundation of a livable City. The budget includes essential components for sustaining healthy, viable neighborhoods that have been part of my agenda since I became Mayor including:

- Continuing to ensure that Denver is a safe City for citizens in every neighborhood
- Maintaining and enhancing our parks throughout the City
- Ensuring that all our children receive quality education with our continued partnership with Denver Public Schools
- Providing quality basic services to citizens including street repairs and recycling.

The 1998 Budget continues to emphasize investments that will protect and improve the long-term financial condition of the City. It also reflects investments in our future economic development and existing infrastructure. Finally, it invests in our workforce, by partnering with the private sector to meet the challenge of welfare reform. These are achieved within a multi-year, financially prudent fiscal framework.

**Financial Overview**

Denver enters 1998 in a strong financial position. The local economy continues to be vibrant and is reflected in the City's revenue collections. General Fund tax collections in 1997 are projected to be 5.0 percent over 1996. The lodgers' tax is up 10.0 percent, and auto ownership taxes increased 5.0 percent. Sales and use taxes, which comprise almost 50 percent of all General Fund revenues, are projected to increase 5.7 percent in 1997 over 1996.

Revenue projections for 1998 reflect a continued strong local economy and steady City revenue growth. General Fund tax collections are expected to increase 4.2 percent. Property tax is projected to increase 4.0 percent. Sales and use taxes are projected to increase 4.1 percent and lodgers' tax 10.0 percent.

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## 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 (FMIS). The major categories are:

Code	Category	Description
5000	Personal Services	Salaries and fringe benefits for all unlimited (permanent) and limited (temporary and on-call) employees and individual contracts.
6000	Services and Charges	Purchase of professional and technical services (contract), utilities, repair and maintenance services, travel, printing and other services and charges.
7000	Supplies and Materials	Purchase of supplies and materials including office supplies, building materials, health supplies, food, and automotive parts.
The 6000 and 7000 categories are grouped into one total in the FMIS.		
8000	Capital Equipment	Purchase of fixed assets costing \$500 or more.
9000	Internal Services	Charges for services or materials from one City agency to another. Payments are made through an internal billing transfer.

## Exhibits

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

**Chart 1** provides a ten-year history of expenditures for all City funds.

**Exhibit 1** provides a three-year history of expenditures for all City funds.

**Exhibit 2** provides budgeted expenditures for all City funds by major expenditure categories.

**Exhibit 3** provides a three-year summary of gross revenues, expenditures, and changes in fund balance for all of the City's Governmental Funds.

**Exhibit 4** provides a three-year summary of estimated revenues, expenses and changes in retained earnings for all of the City's internal service funds.

**Exhibit 5** provides a three-year summary of estimated revenues, expenses and changes in retained earnings for all of the City's enterprise funds.

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

## Chart 1: Expenditures by Fund Type

Chart 1 provides a ten-year history of expenditures for all funds. Refer to the Appendices for a complete description of the funds.

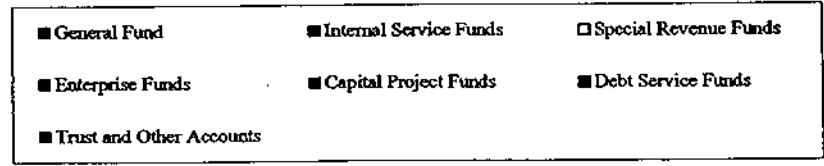
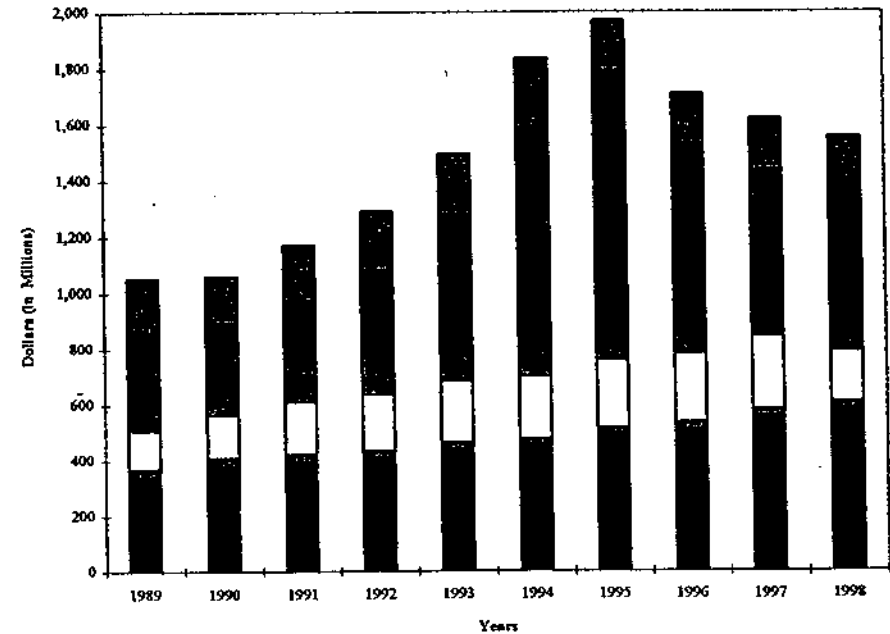
The dramatic increase in 1995 was due to the construction of the new Denver International Airport. The decrease budgeted for 1997 was due to deleting the Department of Health and Hospitals, which became an independent Authority on January 1, 1997. The decrease budgeted for 1998 is primarily due to reductions in federal funding for welfare and economic opportunity programs.

The Total Expenditures (All Funds) includes amounts budgeted for internal service charges and interfund transfers, both in the paying fund and the receiving fund. Refer to Exhibit 1, Expenditure Summary-All Funds by Year, for net expenditures for the last three years.

## Budget Summary

### Chart 1: Expenditures by Fund Type

Ten Year History, Total Expenditures by Fund Type



For several years we have consciously permitted the fund balance to increase beyond what we considered fiscally necessary so that we would have the capacity to make strategic spending decisions and respond to unanticipated needs or economic downturns without disrupting City services. However, at the end of 1996 the fund balance for the General Fund reached \$94 million, which is beyond the level necessary for conservative and prudent financial management. It is time for the City to gradually use some of these resources to achieve long-term efficiency savings and also to strengthen our neighborhoods through increased park, street, and safety investments.

The City expects to use \$5.7 million of the 1996 fund balance to cover planned expenditures in 1997. We also expect to use \$12.5 million more resources than projected revenues in 1998. The 1998 year-end fund balance is projected to be a healthy \$75.8 million.

## Neighborhoods

Our neighborhoods stood rock-solid as we rebuilt our Downtown Neighborhood, constructed the world's finest airport, and regained the safety of our streets. Now it is time to refocus on those neighborhoods, the building blocks for a livable City.

### Parks, Recreation and Open Space

Denver is a beautiful City. It is a beautiful City in great part because of our spectacular natural environment and our wonderful system of parks, parkways and trails. Neighborhood parks and recreation facilities enhance community life throughout our City. These are not only premier assets for our existing residents but also critical factors in our long-term ability to compete economically for business development, tourism, and new residents.

In 1998, we will continue to improve playgrounds so that they are safe and kid-friendly. Commons Park will join Cuernavaca Park to unite the Highland neighborhood and Jefferson Park with Downtown, Lower Downtown, and our new Central Platte Valley neighborhoods. Governor's Park will be rebuilt to increase safety, improve access, and enhance aesthetics. The Sloan Lake trail will be continued and Rocky Mountain Lake will be enhanced with beautiful landscaping to buffer park users from I-70. Skyland Recreation Center will be expanded, the Cook Recreation Center senior addition will be completed, and planning and design for Montbello and Rude Park Recreation Centers will be commenced. We will complete the 56th Avenue trail with concrete. The City will offer incentive funds to restore and use the historic Montclair Civic Building. The 1998 budget includes \$4,545,100 to implement neighborhood parks and recreation projects.

Our park and open space agenda will add more acreage to Denver's nationally renowned system than any era since that of Mayor Speer. Our efforts will extend the City Beautiful tradition that has graced Denver for more than sixty years. Along the Platte River, we will enjoy more than a hundred acres of parkland at seven new and expanded parks - Globeville, Cuernavaca, Commons, Centennial, Fishback, Gates Crescent and Grant Frontier.

In addition, the 1998 budget includes \$527,500 for increased maintenance for new park land coming on line in 1997 and 1998. The budget includes over \$2.6 million for park facilities repair and rehabilitation in the capital funds and \$200,000 for tree replacement City-wide in the General Fund.

### Public Safety

No City can be an attractive place to live and do business unless people feel safe. In 1993, we launched, in partnership with residents from every neighborhood of our City, the "Denver Safe City Program." More than three thousand Denverites came together to create a clear vision for a safer Denver. This vision blended smarter, better-targeted prevention programs with tougher law enforcement. Today we are seeing the results of

our efforts with a 27 percent reduction in juvenile arrests from 1993 through 1997, a 23 percent reduction in reported crime during curfew hours, and a 40 percent reduction in juvenile arrests in those neighborhoods where kids' participation has been the highest. The Curfew program has been an important element of the Safe City Program. As federal funds are eliminated, we will provide continued support for this vital program. In addition, funding for the Dahlia Street Youth Detention Facility will be increased to add four beds for the Denver Juvenile Court.

Safety of our community will also be improved as we strengthen our Fire Department's response capability by creating a full-time specialized Hazardous Material Response Team. Our neighborhoods' need for this resource was powerfully demonstrated when the Swansea community recently faced evacuation as a result of an accident involving a rail car carrying hazardous materials.

We have continued to expand our policing efforts. Since 1995, we have added 26 officers for community policing for 13 neighborhood police offices. In 1996 we opened a new District Six station in Capitol Hill to better serve that area and downtown. In 1998, two officers are added to improve the Court Liaison program to reduce unproductive police court time.

To be effective, the increase in policing efforts must be supported with increased resources in the rest of the criminal justice system. The 1998 budget includes 40 new deputy sheriffs who will be funded through the reduction of overtime costs which have been steadily increasing in the last few years. This is possible due to a new system that has been installed to more efficiently schedule deputy sheriffs for work, training, vacation, and scheduled days off. The continued growth in deputy sheriffs is due to an increasing jail inmate population and an overcrowded and inefficient jail.

Another component of our safety efforts has been focused on victims assistance. With the increased surcharge on municipal violations for Victim Assistance Law Enforcement (VALE), these programs are expanded and now include a Court Day Care program to provide day care assistance for those who must attend court.

### Kids and Schools

The success of our schools in many ways drives the success of our neighborhood and economic life today. More importantly, it drives the quality of leadership, civic life and the work force in the years to come. The challenges faced by the Denver Public Schools are enormous. I am proud that our administration has worked in so many ways to help our schools meet these challenges successfully. Our Great Kids grants help communities come together to test new ways to educate kids. Club Denver gives middle schoolers a chance to explore career opportunities after school. Mile High Scholars honors our students who are doing well in school. Summer Scholars pairs a non-profit reading program in the morning with our community recreation program in the afternoon. The Morey Neighborhood Center Project is a partnership with Denver Public Schools, the City and community residents that provides recreation and other valuable services to the neighborhood.

Beginning in 1997, Denver is taking a leadership role in the Head Start program. As one of the two Head Start grantees in Denver, the City will push for quality throughout our early childhood care and education networks. We will work to provide full-day, full-year programs for children of parents in training and at work.

Another effort to assist our schools is a new police and high school initiative. The City will assign school resource officers to 12 Denver public high schools. These officers will work with students and faculty to build relationships, promote a healthy school climate, resolve issues before they become problems, and involve students in the Safety Cadet Program. Denver Public Schools and the City will split the cost of this program. Denver Public Schools has already approved the program and the budgets, and we have received a three-year federal law enforcement grant to cover some of our costs during the trial period. I look forward to the successful implementation of this exciting and challenging idea.

## Basic Services

Neighborhood residents have often raised concerns about the upkeep of their streets. For many years, the street maintenance budget has been almost unchanged. I have increased this program from 1.35 million square yards to 1.5 million in 1997. In 1998, it is increased to 2.0 million square yards for an overall increase of 48 percent. As part of this plan, we are replacing the asphalt plant. The new plant will allow more recycled asphalt in production mixes and other efficiencies that will reduce the cost of asphalt production. Finally, the City is completing a pavement management study in 1997 to effectively determine which streets need maintenance on an annual basis. This investment will improve our streets and avoid more costly street reconstruction through a more timely and effective maintenance program.

Another effort is to improve alley maintenance throughout the City. The budget continues the use of "black gold" (recycled asphalt) and blading on the City's unimproved alleys. It also includes additional capital funding for alleys most in need of repair.

Graffiti is a problem that continues to plague some of our neighborhoods. The 1998 budget includes surveillance cameras and other tools to help eliminate this scourge on our neighborhoods.

Beginning in 1993, we began offering curbside recycling to our residents in a phased plan. In 1998 we are adding three new routes and 30,000 additional households. It is the sixth year of the seven-year plan.

In addition to physical improvements throughout our City, we will continue to involve our citizens in Denver's planning processes and ensure that lines of communication remain open between City Hall and our neighborhoods. I believe these communications have been substantially improved by the Office of Neighborhood Response I created in 1995. We will further improve our responsiveness to neighborhood problems by adopting many of the recommendations made in our Neighborhood Partnerships process, including funding in 1998 for a mediation program, a citizen handbook, and a neighborhood capacity-building conference.

## Efficiency Improvements

In order to support these initiatives while keeping taxes low, we must continue to find ways to cut costs and make services more competitive. I have initiated several undertakings that are resulting in significant service improvements and cost savings as described below.

**Management Review Oversight Committee.** In 1996 I created the Management Review Oversight Committee (MROC), a team of business, community and City officials, to identify ways the City can continue to improve the effectiveness of City operations. In 1997, the MROC has completed a study on the City's fleet maintenance functions and submitted recommendations that have generated over \$600,000 in savings in the 1998 budget. As we continue to implement these recommendations we expect to see even further savings for the future. The MROC has also completed a study of the City's telephone system and recommended that the City purchase an in-house system with a payback of three years. The 1998 budget reflects this proposed change.

I want to sincerely thank the MROC for their successful efforts and look forward to another year of their important work.

**Safety Management Information Systems.** The Safety Department is planning for significant improvements to its information management systems. It is anticipated that federal funds can be obtained for major systems. The 1998 budget includes increased staffing in the Office of Safety Information to meet current demands and assist in the planning for major systems replacement. An electronic engineer has been added to support the mobile computer terminals which have been installed in all patrol cars to ensure the peak performance of this technology.

**Investment Fund.** I set aside a reserve of \$4 million in 1997 to establish an Investment Fund. The purpose of this Investment Fund is to finance new projects that will improve the ways the City does business and generate long-term savings or revenue increases. Departments were asked to submit proposals for grants or loans from this reserve. Projects that have been approved so far include:

- **Renaissance Project.** This is a major re-design effort to simplify the permitting process in Denver to assure that Denver is an attractive place to build and do business.
- **Electronic Parking Meters.** Parking Management will replace mechanical parking meters with electronic parking meters to decrease mechanical jams, reject junk coins, and lower rates of parking ticket protests. Parking meter and parking ticket fine revenues are expected to increase with the installation of these meters.
- **Treasurer's Investment Software.** Treasury will install an investment accounting software package that will improve investment earnings.
- **City Engineer Imaging Project.** The City Engineer's Office will scan records using optical imaging technology to preserve important records, and reduce records retrieval time and photocopying costs.

**Sheriff's Relief Management Scheduling System.** The Undersheriff is in the process of implementing a new scheduling system that more efficiently schedules deputy sheriffs for work, training, vacation, and scheduled days off. The pilot project implemented in 1997 has already resulted in overtime savings. The system will enable the Sheriff to significantly control personnel costs and manage within available resources.

**Equipment.** We are continuing our regular vehicle replacement program to assure a police patrol fleet that adequately supports our officers on the street, timely replacement of trash and street maintenance vehicles, and planned replacement of our fire trucks. We are adding recycling trucks for the three new recycling routes, a rotomill and street sweeper for the expanded street maintenance program, and equipment for new maintenance activities in Parks. We are continuing to add to our planned equipment replacement reserve to assure the timely replacement of equipment in the future.

**Information Technology.** We are also planning for the smooth transition into the year 2000. In some cases it is simply not cost effective to modify existing programs and we need to invest in new systems. The 1998 budget includes funding for the Integrated Tax Project which will replace the existing sales, use, and lodgers' tax collection system. The new system will increase both effectiveness and efficiency in our tax collection systems. We are also planning to replace the City's Financial Management System which will result in increased effectiveness by streamlining the City's financial transactions.

## Economic Development

While we seek to reduce our costs we must also simultaneously seek to expand the City's underlying economic base. An important building block that a City provides for its citizens is a healthy central business district employment base. Through our Downtown agenda we are making important progress. The two-block, 350,000 square foot "Pavilions" project is now under construction. The renovated Adams Mark Hotel has just opened and returns a vibrancy to a long dormant area of Denver's most important commercial street. There is now a thriving residential base downtown. Acme Lofts, Streetcar Stable Lofts, the Studebaker Building and the Bank Lofts are just a few examples of a public and private investment of over \$100 million dollars in downtown housing. These projects and others have brought more than two thousand new residents downtown, and helped reverse years of population decline in Denver. The development of Commons Park has provided the stimulus for four new residential and

mixed use developments that will bring more than two thousand new housing units to our center City. The addition of lighting and amenities along 17th Street in downtown will increase pedestrian safety and improve the attractiveness of this regional financial district.

Our economic development efforts are not limited to downtown. We are proceeding with an infrastructure financing plan to support business development in the Gateway area around Denver International Airport. This plan includes reconstructing Tower Road from Peña Boulevard to 36th Avenue and 36th Avenue from Tower Road to Peña Boulevard. The Tower Road/Peña Boulevard interchange will also be completed. This project should return \$86 million in revenues from new economic activity over 20 years. The project will be financed by borrowing \$9.2 million from the Fleet Replacement Fund which will be reimbursed over time so that the City's fleet replacement will continue as planned. In addition, the redevelopment of the former Lowry Air Force Base and the former Stapleton Airport give us an opportunity to expand our residential base and the economic opportunities our residents will need.

Another important element in Denver's economic vitality is our community's sports and entertainment activities. The completion of the Pepsi Center negotiations will further enhance the City's reputation for sports excellence. I look forward to the construction of the new arena in the near future.

At this time we also face one of our weightiest challenges and most promising opportunities - welfare reform.


Our strong economic climate provides an excellent environment for us to meet this challenge. High demand for entry level workers gives us the chance to work cooperatively with the business community. Jointly, we will match welfare recipients with real job opportunities as they re-enter the work force, or in many cases, enter it for the first time.

The Denver Department of Social Services, the Mayor's Office of Employment and Training and the Mayor's Office of Economic Development are hard at work with private employers, the foundations and community-based organizations to help welfare reform succeed. The 1998 budget reflects the first year of block grant funding for Temporary Assistance for Needy Families (TANF), Child Care, and Child Welfare. Denver's plan focuses on identifying the skills Denver businesses require of entry level workers and working with these businesses to train those leaving welfare with those skills.

#### Conclusion

I have presented to you a budget that reflects an ambitious agenda - one that emphasizes the quality of life in our neighborhoods and continued economic development of the City. I look forward to working with you to making this a reality.

Yours truly,



Wellington E. Webb  
Mayor

## 1998 Budget Highlights

### Financial Soundness

Utilize a multi-year budget strategy to assure the stable and dependable delivery of quality City services without tax increases

Provide for a strong 1998 General Fund year-end balance of \$75.8 million

Improve the efficiency of basic service delivery in the General Fund through a strong equipment replacement program in 1997 \$11,097,000

Reduce Fleet Maintenance costs through implementation of recommendations of the Fleet Maintenance Expert Team (\$695,000)

Reduce telephone costs by installing and operating an in-house system with a three year payback

Increase tax compliance and revenue collection by \$1,500,000 by adding tax compliance personnel \$459,000

Implement the new Integrated Tax Project to improve revenue collections \$2,700,000

Reduce Undersheriff's overtime costs through the implementation of the Relief Management Scheduling System (\$695,000)

Provide first year funding to replace the City's Financial Management System for increased effectiveness \$2,000,000

Continue the Investment Fund Program using repayments from projects that have generated increased revenues \$802,800

Continue the Management Review process to streamline and improve City services

Improve the Court Liaison Program by adding two police officers for a net savings of \$56,200 (\$56,200)

## 1998 Budget Highlights

### Neighborhoods

#### Parks, Recreation and Open Space Initiatives

Renovate five playgrounds: Franco, Bear Valley #2, Harvey Park, Bezoff, and Platt, and build a new playground at Potenza Park	\$450,000
Complete Rocky Mountain Lake trail and landscaping and continue trail work at Sloan Lake	\$500,000
Complete senior center addition to Cook Park recreation center	\$135,100
Construct addition to Skyland Recreation Center	\$1,250,000
Design Rude Recreation Center remodel and Montbello Center addition	\$335,000
Provide incentive funds for a potential community user for Montclair Civic Building	\$150,000
Improve Platte River trail connections	\$100,000
Redevelop Governor's Park in accordance with the master plan	\$225,000
Finish widening 56th Avenue Trail and converting it from asphalt to concrete	\$200,000
Improve the Bear Valley/Bear Creek Trail	\$125,000
Begin circulation and parking study at City Park	\$50,000
Develop North Denver park in Globeville to reuse the Northside Treatment Plant site and add economic opportunity to the neighborhood	\$500,000

## 1998 Budget Highlights

### Neighborhoods

#### Parks, Recreation and Open Space Initiatives

Provide grant match to renovate Hirshorn Park	\$225,000
Develop a coordinated parks and transportation plan for the Cherry Creek Corridor	\$125,000
Increase Parks maintenance for newly developed park land, streetscape, and trails	\$527,500
Develop a natural areas management program	\$50,000
Provide potable water at Tall Bull Memorial	\$80,000
Continue the tree replacement program in parks and parkways	\$200,000
Improve lighting under bridges along the Cherry Creek, Bear Valley, and Platte Valley bike paths	\$63,000
Increase funding to \$100,000 for park benches and picnic tables	\$100,000

#### Public Safety

Improve safety in our neighborhoods by creating a full-time specialized hazardous material response team in the Fire Department	\$408,200
Provide helicopter support for the Patrol, Traffic and Metro Swat units beginning in April 1998	254,300

#### Kids and Schools

Implement the new federally funded Head Start Program	\$4,822,000
Continue the Mayor's Youth Program	\$200,000

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## 1998 Budget Highlights

### Neighborhoods

#### Kids and Schools

Provide \$1.0 million to meet Safe City Summit goals and objectives	\$1,000,000
Continue the Curfew Program after federal funding ends	\$156,000
Continue the Keeping Involved in Denver Schools (KIDS) program	\$70,000
Add temporary staff for increased recreation programs	\$43,100
Place police officers in high schools to build healthy relationships between cops and the community in cooperation with DPS and a federal grant	\$225,000
Support the Morey Neighborhood Center recreation program	\$61,000

#### Basic Services

Increase the number of streets resurfaced and provide preventative maintenance by increasing the street maintenance program by 48 percent from 1996	\$1,900,000
Increase the alley maintenance program	\$200,000
Expand curbside recycling by adding three new routes and 30,000 additional households	\$753,900
Reduce graffiti by adding surveillance cameras and other tools	\$75,000
Implement traffic mitigation measures in Central Denver neighborhoods	\$100,000
Improve responsiveness to neighborhood problems by adopting many of the recommendations of the Neighborhood Partnership process through the Office of Neighborhood Response	\$50,000

## 1998 Budget Highlights

### Basic Service Improvements

#### Human Resources

Increase training to improve management and supervisory skills of employees	\$50,000
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#### Public Works

Design a parking solution at Water Street/Crescent Drive which will improve service, access and aesthetics, as well as generate revenue	\$75,000
Build Little Raven Road from 15th to 19th Street	\$1,450,000
Improve ADA access with continuation of curb ramp program	\$1,000,000
Improve safety by continuing to rebuild the Speer Boulevard bridges at Platte River	\$1,105,000
Continue to rebuild the Broadway Viaduct to improve safety	\$750,000
Improve air quality and encourage traffic reduction with bus/HOV lanes on Broadway and Lincoln	\$160,000
Reduce the bottleneck at Burlington Railroad bridge underpass and Washington Street	\$700,000
Design widening of Chambers Road from 40th to 56th	\$172,000
Reconstruct South Syracuse Way from Yale to Yosemite	\$871,000

#### Public Office Buildings—Utilities

Increase utility savings by installing light emitting diodes in traffic signals and in exit lights in buildings	\$500,000
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## 1998 Budget Highlights

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### Welfare Reform

#### Temporary Assistance to Needy Families (TANF)

Plan establishes partnerships with private, and non-profit sectors to help participants move from welfare to work

Department will assess clients and develop Individual Responsibility Contracts with clients to achieve self-sufficiency

Diversion programs are created to meet emergency needs and avoid long-term assistance

Recipients must be engaged in a work activity within 24 months

Recipients are limited to a total of 5 years of benefits in their lifetime

Block grant program replaces and combines Aid to Families with Dependent Children (AFDC) entitlement program, JOBS, and Self Sufficiency administration

#### Child Care

Program addresses needs of low income working families by increasing eligibility from 137 percent to 160 percent of the federal poverty level

Provider rates are increased to improve availability and quality of child care

Block grant program combines Child Care Administration and Child Care payments

## 1998 Budget Highlights

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### Welfare Reform

#### Food Stamps

Employment First program which assists food stamp recipients in finding work is transferred from state administration to the county

Legal immigrants are excluded from benefits through federal legislation

#### Child Welfare

Capped block grant combines Family and Children's Services and Child Welfare payments which were formerly entitlement programs

#### Child Support Enforcement

Program provides improved customer service to assist custodial parents in getting child support

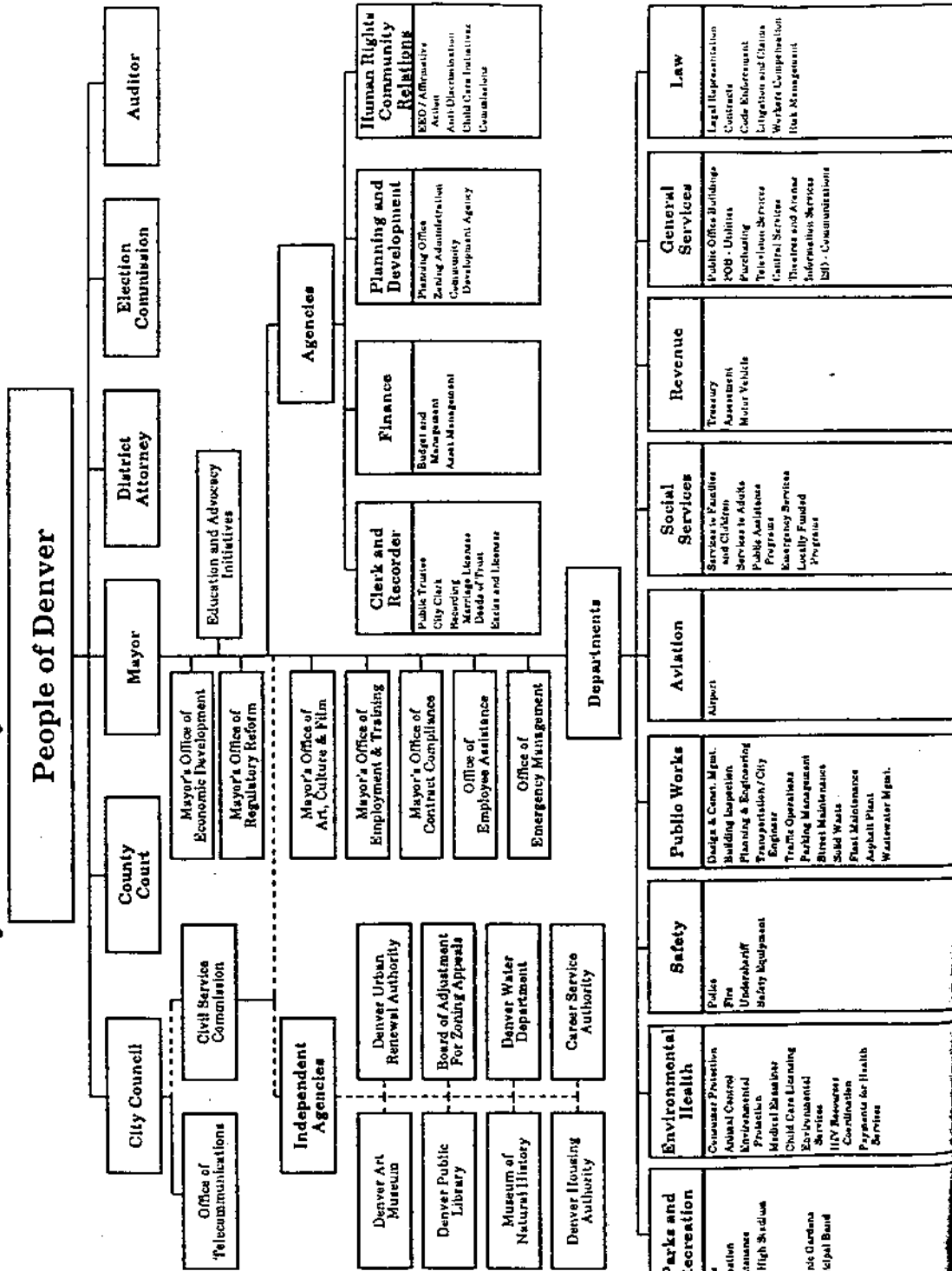
#### Electronic Benefit Transfer (EBT)

Beginning October 1, 1997, most benefits will be available to recipients through Electronic Benefit Transfer (EBT) debit cards

State and federal share for most programs will no longer appear in the City's budget

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# City and County of Denver Government



## Agency Description

### General Government

#### General Administration

The Mayor's Office directs all City agencies and departments except those administered by other elected officials.

Education and Advocacy Initiatives directs the City's education efforts and provides support for Denver Public Schools goals.

The Mayor's Office of Economic Development coordinates the City's effort to retain and encourage the expansion of existing Denver business and industry and to attract new business and industry to the City.

The Mayor's Office of Contract Compliance administers the Disadvantaged Business Enterprise program (DBE) and the Minority Business and Women Business Enterprise program (MBE/WBE).

The Mayor's Office of Employment and Training is a Special Revenue Fund agency that administers the federally funded employment and training programs for the City and County of Denver.

The Mayor's Office of Regulatory Reform identifies ways to eliminate unnecessary barriers and procedures in governmental regulations which discourage business creation and development and acts as ombudsman to assist small businesses with regulations required by the City.

The Mayor's Office of Art, Culture and Film promotes art and culture in Denver, actively recruits and promotes film production in Denver, and provides financial support for Denver's arts organizations, individual artists, and the Colorado Symphony Orchestra.

The Office of Employee Assistance provides counseling and referral services to all City employees and their families in the areas of drug and alcohol abuse; psychological and health problems; and financial and legal matters.

The City Attorney's Office serves as the legal advisor to the Mayor, City Council, department heads, and other City agencies. The City Attorney represents the City in negligence actions filed against the City, prosecutes all suits initiated on behalf of the City, and prosecutes violations of City ordinances. It also oversees the City's Workers' Compensation Program.

The Risk Management Office performs risk identification and analysis. It recommends and selects the coverages for the City's general liability and fire insurance programs.

The Clerk and Recorder records, indexes, and stores official documents and certifies copies of official documents to the public and other government agencies; serves as an ex-officio member of the Election Commission; serves as the Public Trustee which releases deeds of trust and administers foreclosure actions within Denver County; and administers the City Clerk's functions.

Excise and Licenses issues business licenses and serves as the City's licensing authority for administering the State's liquor code.

## Agency Description

### General Government

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**Human Rights and Community Relations** serves as a liaison between Denver residents, City agencies, and other governmental agencies. The agency educates individuals and handles complaints regarding violations of the anti-discrimination ordinance and equal employment opportunity laws; provides staff and support for the Commissions on Youth, Aging, Women, People with Disabilities, and Public Safety Review; and operates a child care information and referral service for employees.

### Independent Agencies

The **Denver City Council** enacts all ordinances, levies taxes, appropriates monies for all City government operations, and holds weekly public meetings. The Denver City Council is composed of 13 elected members: eleven represent districts and two are elected at large.

The **Office of Telecommunications** regulates and administers the City's cable television franchise with Mile Hi Cablevision.

The **Election Commission** conducts all federal, state and local elections in the City and County of Denver; maintains voter registration records and election equipment; facilitates voter registration; and promotes public participation in the election process.

The **Career Service Authority** manages the personnel system for the City and County of Denver that covers approximately 60 percent of City employees. It recruits, examines, and certifies applicants for employment and promotion; designs and administers the personnel rules that govern appointments, promotions, demotions, transfers, lay-offs, and other leaves from City positions; and provides City-wide training for City and County of Denver employees.

The **Board of Adjustment for Zoning Appeals** hears appeals regarding permit denials and cease and desist orders issued by the Zoning Administration.

The **Auditor's Office** maintains the City's central accounting system and performs the audit function for the City. The Auditor reviews, signs and processes all expenditures and contracts for compliance with the Charter, City ordinances, and the Davis-Bacon Act; audits and issues payroll and vendor warrants for all expenditures incurred by the City; and monitors the City's financial activities through the Financial Management Information System. The Auditor's Office is headed by the City Auditor, an independently elected official.

**Airport Auditor's Services** performs accounting and auditing services for Stapleton International Airport and the new Denver International Airport.

### Finance Office

The **Budget and Management Office** prepares and oversees the implementation of the City's budget, evaluates the financial aspects of major policy issues and new proposals by City agencies, and develops and monitors agency generated revenue and tax forecasts. It prepares the City's Six-Year Capital Improvements Program Plans, and prepares and oversees the annual Capital Improvements budget.

## Agency Description

### General Government

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**Asset Management** manages the asset portfolio of City-owned real estate; develops and implements comprehensive policies and guidelines for real estate acquisition, disposition, investment, and management; and implements real estate transactions for the City.

### Planning and Development

The **Planning Office** maintains, updates and promotes implementation of the comprehensive plan, neighborhood plans and sub-area plans of the City; advises the Mayor and City Council on physical development matters; and coordinates planning activities with regional planning agencies, City agencies, and neighborhood groups.

**Zoning Administration** enforces and administers the City zoning ordinances which govern the use and development of property; maintains a record of all zoning permits; and develops and recommends amendments to the official map and to the zoning ordinances.

The **Community Development Agency** is a Special Revenue Fund agency that administers the federally funded community development programs for the City and County of Denver.

### Revenue

The **Assessment Division** appraises, values, and locates all taxable real and personal property in the City and County of Denver in accordance with the State Board of Equalization and the Colorado Statutes and Constitution, including Amendment 1. The Assessor certifies valuations to special districts and school districts, prepares and delivers the tax warrant to the Treasurer, maintains records on exempt properties, provides assessed value notices to all real and personal property taxpayers, and processes written and in-person protests regarding assessed valuations.

The **Treasury Division** collects, records, and deposits all City taxes and other revenues, disburses money as required by law, manages the City's cash and investments, issues all City bonds and manages the City's debt, and enforces tax compliance.

The **Motor Vehicle Division** registers and licenses all motor vehicles owned by private and corporate residents of the City and County of Denver. The Division records liens and issues titles for motor vehicles; collects, accounts for, and distributes license and title fees, and City and state motor vehicle sales taxes; and verifies compliance with State-mandated emission inspection requirements.

### General Services

**General Services Administration** plans, directs and monitors the activities of the six operating divisions of the Department, including policy formulation, personnel, budgeting, and capital improvements.

**Purchasing** acquires goods and services for City agencies through standard, centralized, competitive purchasing procedures including direct purchases, informal bidding, formal advertisements, and the award of annual contracts. It also reassigns, stores, and disposes of all surplus City property.

## Agency Description

### General Government

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**Public Office Buildings (POB)** maintains the City's office buildings and maintenance facilities including custodial services, building systems maintenance, and building improvements; provides contractual guard services for City facilities; and provides space planning services for City agencies.

**Public Office Buildings-Utilities** acquires, analyzes, and pays for all the City's utility services with the exception of the Airport, the Denver Water Board, Wastewater Management, the Denver Public Library, Cultural facilities, and water for Parks and Recreation. It identifies and implements energy conservation strategies.

**Television Services** operates Channel 8 (formerly Channel 23) which provides live coverage of City Council meetings and selected committees, public hearings, news conferences, election events, and public policy forums; operates television production facilities to provide comprehensive video services for City agencies; and operates Channel 56, a video text bulletin board detailing City services and public information.

**Central Services Internal Service Fund** provides office supplies, micrographics, printing, records storage, and reproduction services to City agencies. It also provides U.S. and interoffice mail service.

**Information Services Division-Planning and Development and Information Services Internal Service Fund** provide data processing services for user agencies throughout the City.

**ISD-Communications** performs planning, acquisition, delivery, and maintenance services for City-wide voice/data/video/paging systems.

**The Theatres and Arenas Special Revenue Fund** administers the planning and operation of the Denver Performing Arts Complex, the Denver Coliseum, McNichols Sports Arena, and Red Rocks Amphitheater.

## Agency Description

### Public Safety

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#### Safety Department

**Safety Administration** formulates public safety policy for the City and County of Denver and oversees the Police, Fire, and Undersheriff departments. It administers the public safety cadet program, the pre-trial service and home detention program, the Safety Data Center, and the Combined Communications Center.

**Safe City Initiative** coordinates the City's efforts toward curbing urban violence.

**The Police Department** provides law enforcement services for the City and County of Denver through its six divisions: Administration, Patrol, Investigations, Staff Services, Traffic, and Community Services. There are 68 precincts and five district stations.

**The Denver Fire Department** provides emergency fire suppression, emergency medical assistance, and hazardous materials response; performs fire prevention through fire compliance inspections, investigation services, and public education; and provides equipment maintenance and other operational support through its Technical Services and Safety and Training Divisions.

**The Undersheriff** manages County Jail, manages the Pre-Arrestment Detention Facility (PADF), supervises the medical programs for the evaluation and care of prisoners, and provides services to the courts by transporting defendants, maintaining courtroom security, and serving court orders.

#### Other Safety Agencies

**The Civil Service Commission** recruits, tests, and certifies entry-level applicants for the Denver Police and Fire departments; conducts promotional testing within both departments; hears appeals of disciplinary actions; and investigates matters involving the administration and enforcement of the Commission's Charter requirements and Commission rules.

**The Denver District Attorney's Office** prosecutes misdemeanor, juvenile, and felony cases in County, Juvenile, and District Courts. It maintains an active community education and crime prevention program and provides assistance to witnesses and victims of crime. The City and County of Denver, as the Second Judicial District, elects a District Attorney as provided by State statute.

**Denver County Court**, which is both a municipal and a county court, handles all municipal traffic code violations; hears state criminal cases including preliminary proceedings on felony matters and trials for all misdemeanors; hears all city ordinance citations; hears civil cases up to \$10,000 and small claims up to \$3,500; and provides probation services, including evaluation and treatment referral services for drunk driving and domestic violence offenders.

**Emergency Preparedness** maintains the City's capabilities to prepare for and recover from major emergencies or disasters.

## Agency Description

### Parks, Recreation, and Cultural Facilities

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#### Parks and Recreation

**Parks and Recreation Administration** provides overall administration and policy planning for the department and coordinates the department's volunteer activity. It provides support services in the areas of accounting and financial control, personnel and safety.

The **Recreation Division** staffs and operates 29 recreation centers within the City; plans and administers a Community Recreation program, including After-School, "Summer-in-the-Parks" and outdoor recreation programs; administers a Special Needs program for people with disabilities; and maintains and operates 17 outdoor pools and nine indoor swimming pools.

**General Parks** landscapes and maintains over 4,000 acres of park land, including over 200 parks and playgrounds; maintains 97 miles of parkways and 125 miles of hike-bikeway systems; operates the City greenhouse, nursery, and mower shop; provides insect and disease control and emergency response services for downed or broken trees; and establishes policies on trees within the City's right-of-ways and inspects for violations.

**Colorado State University Cooperative Extension-Denver** provides educational programs for Coloradans in their communities. The Extension programs are supported by local, state, and federal governments.

The **Denver Mountain Parks** system consists of approximately 13,500 acres of parkland in Jefferson, Douglas, Clear Creek, and Grand counties. The agency prepares and maintains picnic areas within the parks, maintains 28 miles of roadway and 15 miles of marked hiking trails, provides food and care for two buffalo herds and an elk herd, repairs and maintains shelter houses and parking areas, and provides emergency forest fire assistance and trash collection in the parks.

The **Buffalo Bill Museum** collects and displays western art and artifacts, historical documents, and memorabilia relating to the life of "Buffalo Bill" Cody.

**Parks and Recreation Maintenance** conducts an annual preventive maintenance and repair program for all parks facilities and recreation centers and completes small construction projects.

The **Parks and Recreation Internal Service Fund** provides project planning, construction design and documentation, and contract administration for various Parks and Recreation capital projects funded through bonds or capital improvement monies.

The **Sports Stadium Enterprise Fund** operates and maintains Mile High Stadium, negotiates with tenants for proposed events, plans and coordinates the venue while hosting various events, and provides contract services for operations and security during events.

The **Golf Enterprise Fund** operates and maintains the City's five 18-hole golf courses, one 27-hole golf complex, and two 9-hole par-3 courses and negotiates and manages the associated concession contracts.

## Agency Description

### Parks, Recreation, and Cultural Facilities

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#### Cultural Facilities

The **Denver Public Library** maintains a collection of over four million books, periodicals, government publications, and other information pieces; provides professional services at the Central Library, 22 branch libraries, and a bookmobile; and administers inter-library loan services to all public libraries in the state under contract to the Colorado State Library.

**Cultural Facilities Transfers** provide City support to the Denver Art Museum, the Museum of Natural History, Botanic Gardens, the Zoological Gardens and the Denver Municipal Band.

## Agency Description

### Public Works

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#### Public Works

The **Office of the Manager** provides overall policy direction, management, media relations, and communications for the Department of Public Works.

**Finance and Administration** provides financial, accounting, purchasing, personnel, and payroll services for the General Fund and Internal Service Fund operating division of the Public Works Department.

**Design and Construction Management** manages the planning, design, construction, and reconstruction of all public building and related infrastructure improvements of the City and County of Denver.

**Building Inspection** enforces the building code by examining plans, administering licenses, inspecting building construction.

**Transportation Planning and Engineering** plans major improvements to the transportation system in conjunction with local, regional, and State planning agencies; designs, monitors, and controls traffic signals, traffic signs and pavement markings to ensure efficient traffic flow; and reviews public and private site development and redevelopment plans that change or impact traffic patterns.

The **City Engineer** manages the planning, design, and construction of public improvements on streets, alleys, viaducts, and bridges. The City Engineer supervises land survey records, reviews subdivision and development plans, and controls the use of the public right-of-way.

**Traffic Operations** installs, maintains, and performs emergency repair on the City's system of traffic control devices: signals, signs, pavement markings and crosswalks.

**Parking Management** administers the City's parking program, including six off-street parking lots and 5,000 on-street parking meters. It enforces the City's parking regulations and processes citations and collects fines and penalties for approximately 500,000 citations annually.

**Street Maintenance** is responsible for maintaining streets, alleys, bridges, and viaducts in a safe and usable condition by resurfacing and profiling rough and worn streets, patching and repairing minor street faults, and slurry sealing existing hard surface streets. Street Maintenance removes snow, sweeps streets, and inspects street cuts.

**Solid Waste** provides weekly residential trash collection service and large item pickup service (LIP), on a routine and request basis. It provides neighborhood support services to enforce City codes related to the physical condition of neighborhoods; cuts and cleans weeds located on medians, streets, and vacant lots; and administers the City's Keep Denver Beautiful and graffiti removal programs. Solid Waste manages the City's recycling program.

**Fleet Maintenance Internal Service Fund** maintains approximately 1,700 pieces of City equipment, supplies fuel for the entire City fleet, and reviews and prepares specifications for the purchase of new equipment requested by agencies.

## Agency Description

### Public Works

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The **Asphalt Plant Internal Service Fund** produces new and recycled asphalt for resurfacing and maintaining the City's streets.

The **Wastewater Management Enterprise Fund** collects, transmits, treats, and disposes of sanitary sewage for the City and County of Denver and maintains the storm and sanitary sewer system for the City and County of Denver. It plans, designs, and constructs improvements to the City's 479-mile storm drainage system and 1,531-mile sanitary sewer system; performs preventive maintenance to the sanitary sewer system to minimize backups and private property damage; and evaluates financial needs for both operational and capital construction programs.

#### Aviation

The **Airport Enterprise Fund** manages the operation and maintenance of Denver International Airport (DIA). DIA is the principal airport for the Rocky Mountain region, serving more than 100 domestic airlines with nearly 600 daily nonstop flights.

## Agency Description

With the creation of the new Denver Health and Hospital Authority on January 1, 1997, the City's public health services have been reorganized.

The **Department of Environmental Health** is a new City department that will assume responsibility for the regulatory functions of the former Public Health department.

**Environmental Health Administration** provides overall direction of the Department of Environmental Health and coordinates the expertise and information systems of Consumer Protection, Animal Control, Environmental Protection, HIV Resources, Environmental Services, and the Medical Examiner.

**Consumer Protection** inspects and certifies food facilities such as restaurants, bars, retail food stores, and food processors to protect against food-borne disease; inspects and licenses health facilities such as child care facilities, nursing homes, group homes, pet shops, and kennels; and investigates insect and rodent complaints as well as providing insect and rodent control services.

**Animal Control** enforces the various ordinances involving animal care and control; investigates animal bites, serves summonses and complaints, and sells pet licenses; and provides temporary shelter for impounded animals.

**Environmental Protection** provides air quality and environmental protection services for Denver through guidelines, recommendations, regulations, ordinances, and legislation (local, state, and federal). It promotes environmental quality through research, policy initiatives, and education.

The **Office of the Medical Examiner** investigates all deaths reported to determine the cause, manner, and circumstances of death. The office assumes control over evidence, provides expert consultants and witnesses, and coordinates investigations with various agencies.

**HIV Resources Coordination** acts as the receiving agent for the Ryan White Emergency Relief Formula grant from the federal government. This agency oversees the competitive process through which funds are distributed to local organizations serving people affected by HIV/AIDS.

**Environmental Services Enterprise Fund** directs and coordinates all City involvement in the cleanup of Lowry Landfill, an Environmental Protection Agency "superfund" site. It also provides in-house environmental services as requested including sampling, testing, and data interpretation for other City agencies.

## Agency Description Social Services Special Revenue Fund

### Service Delivery and Administration

**Human Resources** manages personnel, payroll, and staff development for the Department of Social Services. It also administers the Commodity Supplemental Feeding Program, mass food distribution, and the Child Carseat Loaner Program.

**Executive Management** provides leadership, management and policy direction to the Department of Social Services. It staffs the Veterans Affairs Office which serves as an official advocate, assists Denver area veterans and their families with applications for available federal benefits, and provides housing for homeless veterans.

**Family and Children's Services** provides services to children and youth in need of protection or with disabilities and to adolescents in need of protection or who are in severe conflict with the community or their parents. It provides protection and/or out-of-home placement of young children who have been abused, neglected, and/or abandoned, and permanency planning options for children who cannot be returned to their homes.

**Business Management** monitors all fiscal activities involving the control of expenditures, program accountability, legislative intent of programs, allotment of funds, and the disclosure of financial data. It also provides orientation to first-time applicants and referrals to others seeking services.

**Adult and Support Services** provides adult protection and adult self-sufficiency services to the elderly, provides financial and medical assistance to the elderly and disabled and assists families who are eligible for food stamps.

**Self-Sufficiency** ensures timely and accurate determination of eligibility and payments for financial and medical assistance to individuals and families in the community in need of such benefits. It assists clients in becoming self-sufficient and independent of the Department of Social Services through coordination efforts of the Denver Family Opportunity Program and direct case management services as required by federal JOBS legislation and coordinates services for children in need of child care.

**Legal Services** provides legal advice and representation for the Department of Social Services. Its cases concern individual matters as well as department policy and it also provides service directly to Denver citizens through the Mental Health Unit of the Human Services Section of the City Attorney's Office.

**Management Information Systems (MIS)** manages the automated resources of the Department of Social Services and coordinates the development and use of information as a resource.

**Child Support Enforcement** provides children who no longer live with both their natural parents with financial support. This is accomplished by helping to obtain child support from the child's absent parent or parents. It also collects fraudulently obtained welfare from its recipients, as well as parental fees assessed against parents of children in foster care.

## Agency Description

### Social Services Special Revenue Fund

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Social Services administers financial and medical assistance programs including: Aid to Families with Dependent Children, Aid to the Blind, Aid to the Needy Disabled, Child Welfare, JOB Services, Colorado Refugee Assistance, Day Care, Medicaid Transportation, Old Age Pension, General Assistance, Locally Funded Community Services, and the Community Centered Board for Developmental Disabilities.

## The Budget Process

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The annual budget process is designed to meet the requirements of the Charter of the City and County of Denver, Article VI, Sections A6.7 to A6.10. The Charter prescribes that the following actions take place by specified deadlines.

### On or before May 1

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

### On or before July 1

On or before July 1, the following actions must take place:

- 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 Mayor must develop long-range plans for capital improvements and must prepare a six-year capital improvements program.
- The Manager of Revenue 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 sinking fund.

### 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.
- Statements of expenditures and work programs of the various agencies, offices, departments, boards, commissions, and other spending agencies.

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## The Budget Process

### Third Monday in October (Continued)

- The amount to be raised by taxation to pay interest on general obligation bonded indebtedness and to provide for the sinking 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 casualty, accident, or 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 on the Friday immediately following the first regular Council meeting held 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 accepts or 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 a budget. If the City Council fails to adopt a 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.

## The Capital Budget Process

The City Charter prescribes that the Mayor must develop long-range plans for capital improvements by completing a six-year capital improvements planning program in addition to submitting an annual budget for capital funds.

The evaluation of capital projects occurs concurrently with the development of the annual operating budget. Departments are required to describe and quantify any impact of requested projects on the operating budget. Additionally, for substantial new development projects, agencies are asked to quantify the annual maintenance costs and specify the funding sources for these ongoing costs.

A schedule of the Capital Improvements Program (CIP) planning process and the annual capital improvements budget process follows. The capital budget is developed concurrently with the operating budget and is integrated into the City budget.

### February

The Planning Office reviews neighborhood plans based on new community input which it has received throughout the past year. The Planning Office then prioritizes the projects and reviews them with the City agencies and departments responsible for project implementation.

### April

City departments or agencies expecting to undertake capital projects, regardless of funding source, develop a long-range capital needs assessment guided by their internal work programs and capital improvement priorities. The City's Comprehensive Plan and neighborhood plans are incorporated into the six-year needs assessment. The capital needs assessments identify projects, annual costs, and optimum scheduling over a six-year period. Capital budget decisions are made in the context of these six-year plans.

After developing an unconstrained needs assessment for projects, agencies prepare a three-year plan of candidate projects for funding. This plan is constrained by historical funding levels.

### June

The Planning Board reviews the Capital Improvements Needs Assessments and Three-Year Plans and makes recommendations to the Mayor.

### July

Agencies prepare a capital budget request based on the Capital Improvements Program Three-Year Plan. The Budget and Management Office drafts the capital improvements annual budget based on established criteria and revenue constraints.

### August

The Planning Board reviews the capital improvements budget and makes recommendations to the Mayor. The Mayor reviews and approves the budget.

### September

The Mayor submits recommended capital projects as part of the annual Proposed Budget.

## Budget Basis

### Annual Appropriation Ordinance

A single appropriation ordinance, known as the Annual Appropriation Ordinance, 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 Accounting

The City's accounts are organized on the basis of fund and account groups, each of which is considered a separate accounting 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 expenditures or expenses.

In Governmental Funds (General Fund, Special Revenue, Debt Service, and Capital Projects Funds), the modified accrual basis of accounting is used. 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.

In Proprietary Funds (Enterprise Funds and Internal Service Funds), the accrual basis of accounting is used. 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 at year end, related appropriations are encumbered and carried over into the next year, 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.

### Level of Control and Budget Transfers

Control of expenditures is exercised at the fund level. Fund and agency managers are responsible for all expenditures made against appropriations within their fund or agency appropriation.

## Budget Basis

There are two general types of budget transfers:

- Within Fund
  - Intra-appropriation transfers are transfers between line items within an appropriation, and require approval of the Finance Director and the Mayor.
  - Inter-appropriation transfers are transfers between 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 approval by ordinance.

### Lapsing of Appropriations

Any appropriations which 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—Appropriations funded by federal or state grant 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.

## Description of the Funds

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The City and County of Denver has established a comprehensive fund plan for financial accounting in accordance with the provisions of the Revised Municipal Code, Chapter 20, Section 18. Each agency or activity of the City and County of Denver is placed in a specific fund. This plan was designed to conform to the recommendations of the National Council on Government Accounting as outlined in their publication Government Accounting, Auditing, and Financial Reporting (GAAFR), the standard accounting guide for local governments.

### Governmental Funds

Governmental funds is 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. The types of governmental funds are:

#### General Fund

The General Fund is 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 almost 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.

#### Special Revenue Funds

Special Revenue Funds account for revenues which are restricted by law or administrative action to expenditures for specified purposes. Primary sources of special revenue funds are federal, state, local, and private grants. All Social Services functions are placed under a special revenue fund, and a number of Social Services programs are funded by a dedicated property tax mill levy.

#### Capital Project Funds

Capital Project Funds are used for the acquisition and maintenance of major capital assets other than those financed through special assessment or enterprise funds. The primary source of revenue is the Occupational Privilege Tax (Head Tax). Other sources include the sale of bonds, Winter Park funds, and State Conservation Trust (lottery) funds, as well as surplus Facilities Development Admission Tax (seat tax) and federal and state grants.

#### Debt Service Funds

Debt Service Funds are used for the payment of principal 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 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. This group of funds uses a full accrual basis of accounting and focuses on net income and capital maintenance. The types of proprietary funds are:

#### Internal Service Funds

Internal Service Funds are used for the operations of agencies that provide goods or services to other agencies within the City and County government on a cost-reimbursement basis. These agencies cover expenditures through user charges.

## Description of the Funds

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### Enterprise Funds

Enterprise Funds pay for operations that are similar to private business enterprises. These funds provide services to specific groups of users and are primarily paid for through user charges. The Airport, for example, provides services to airlines and air travelers. The revenues of some Enterprise Funds may be supplemented by General Fund transfers.

### Fiduciary Funds

Fiduciary funds are trust and agency funds which 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.

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## Budget Summary

### Exhibit 1: Expenditure Summary—All Funds by Year

Exhibit 1 provides a three-year history of expenditures for all City funds. Refer to the Appendices, for a complete description of the funds.

Reserves for capital equipment and general contingencies are shown for the Budgeted year. For the Estimated year, the wage survey and equipment reserves are included in the estimated expenditures. For the Actual year these reserves have been incorporated into the actual expenditures; any unused reserves 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.

### Exhibit 1 1996-1998 Expenditure Summary All Funds By Year

(For Budgetary Purposes Only)

(\$ in Thousands)	1996 Actual	1997 Estimated	1998 Budgeted
<b>General Fund:</b>			
General Government			
Payments to Elderly	\$100,288	\$109,109	\$114,764
Public Safety	1,566	1,700	1,800
Parks and Recreation	247,993	260,119	269,032
Public Library	30,401	33,423	34,546
Cultural Support	20,771	21,598	22,357
Public Works	4,383	4,381	4,514
Health	74,855	79,191	81,166
Wage Survey Reserve	30,533	34,501	36,305
Capital Equipment Reserve			5,758
Contingency Reserve			7,500
Unspent Agency Appropriations		14,258	11,555
<b>Total General Fund</b>	<u>\$510,790</u>	<u>\$558,280</u>	<u>\$584,297</u> (5,000)
<b>Special Revenue Funds:</b>			
General Government			
Public Safety	\$12,193	\$16,404	\$13,927
Social Services	16,250	19,499	17,200
Health	140,558	158,964	81,522
Culture and Recreation	16,961	2,802	4,444
Community Development	33,217	33,470	35,075
Economic Opportunity	20,314	21,630	22,582
<b>Total Special Revenue Funds</b>	<u>\$245,825</u>	<u>\$258,868</u>	<u>\$178,870</u>
<b>Debt Service Funds:</b>			
G. O. Bonds			
Excise Tax Revenue Bonds	\$44,963	\$44,814	\$44,850
<b>Total Debt Service Funds</b>	<u>24,328</u>	<u>25,800</u>	<u>26,880</u>
<b>Capital Project Funds:</b>			
Winter Park			
Capital Improvements	\$2,334	\$2,272	\$2,280
State Conservation Trust	25,239	26,516	28,282
Bond Projects	5,794	5,441	5,705
Grants/Other and Cultural	6,763	8,288	4,259
<b>Total Capital Project Funds</b>	<u>25,287</u>	<u>20,864</u>	<u>19,775</u>
<b>Total Governmental Funds</b>	<u>\$65,417</u>	<u>\$63,381</u>	<u>\$60,301</u>
	<u>\$891,323</u>	<u>\$951,143</u>	<u>\$895,198</u>

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**Exhibit 1**  
**1996-1998 Expenditure Summary**  
**All Funds By Year**

(For Budgetary Purposes Only)

(S in Thousands)	1996 Actual	1997 Estimated	1998 Budgeted
<b>Internal Service Funds:</b>			
Information Services	\$4,456	\$3,839	\$4,269
Central Services	5,748	5,642	4,864
Parks and Recreation	924	1,107	1,114
Fleet Maintenance	11,165	11,881	11,441
Asphalt Plant	2,688	2,699	3,237
<b>Total Internal Service Funds</b>	<b>\$24,981</b>	<b>\$25,168</b>	<b>\$24,925</b>
<b>Enterprise Funds:</b>			
Sports Stadium	\$6,321	\$8,285	\$7,172
Golf	4,603	5,160	7,046
Wastewater Management	71,732	68,758	71,979
Environmental Services	5,117	5,789	5,787
Airport	440,721	522,078	507,712
Health and Hospitals	234,458	0	0
<b>Total Enterprise Funds</b>	<b>\$762,952</b>	<b>\$610,070</b>	<b>\$599,696</b>
<b>Trust and Other Accounts:</b>			
Fire and Police Pensions	\$21,146	\$21,829	\$21,995
Workers Compensation	7,819	12,000	12,169
<b>Total Trust and Other Accounts</b>	<b>\$28,965</b>	<b>\$33,829</b>	<b>\$34,164</b>
<b>Total Expenditures (All Funds)</b>	<b>\$1,708,221</b>	<b>\$1,620,210</b>	<b>\$1,553,983</b>
<b>Total Net Expenditures * (All Funds)</b>	<b>\$1,584,486</b>	<b>\$1,532,725</b>	<b>\$1,459,231</b>

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

**Budget Summary**

**Exhibit 2: Estimated Expenditures--All Funds by Expenditure Type**

Exhibit 2 provides budgeted expenditures for all fund types by major expenditure categories. Refer to the Appendices for a complete description of the funds and a description of major expenditure categories.

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.

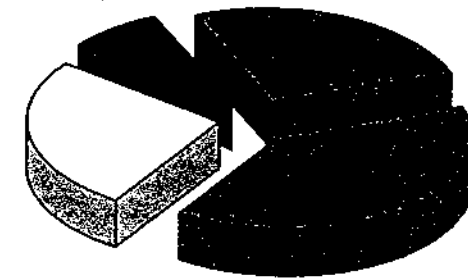
**1998 Estimated Expenditures - All Funds by Expenditure Type**

**Total Net Expenditures**  
**\$1,459.23 Million**

Capital Equipment and Projects (\$114.33)

Debt Service (\$383.05)

Services, Supplies, &  
 Materials (\$384.81)



Personal Services  
 (\$577.05)

(\$ in Millions)

Source: Exhibit 2 - All Funds by Expenditure Type

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**Exhibit 2**  
**1998 Estimated Expenditures**  
**All Funds By Expenditure Type**

(For Budgetary Purposes Only)

(\$ in Thousands)	Personal Services	Services, Supplies, and Materials	Capital Equipment and Projects	Internal Service and Interfund	Debt Service	Total
<b>General Fund:</b>						
General Government	\$56,068	\$42,262	\$41	\$16,393		\$114,764
Payments to Elderly		1,800				1,800
Public Safety	243,029	22,311	168	3,524		269,032
Parks and Recreation	25,417	7,409	50	1,669		34,546
Public Library	16,257	6,029		71		22,357
Cultural Support				4,514		4,514
Public Works	40,978	21,110	15	19,063		81,166
Health	5,563	30,538		204		36,305
Wage Survey Reserve	5,758					5,758
Capital Equipment Reserve			7,500			7,500
Contingency and Reserve	10,399	1,156				11,555
Unspent Agency Appropriations	(4,500)	(500)				(5,000)
<b>Total General Fund</b>	<b>\$398,968</b>	<b>\$132,115</b>	<b>\$7,775</b>	<b>\$45,439</b>	<b>\$0</b>	<b>\$584,297</b>
<b>Special Revenue Funds:</b>						
General Government	\$409	\$10,111	\$2,306	\$1,101		\$13,927
Public Safety	3,139	9,798	1,301	2,962		17,200
Social Services	46,167	32,134	778	2,444		81,522
Health	262	4,182	0	0		4,444
Culture and Recreation	18,010	14,199	571	2,295		35,075
Community Development	2,787	19,531	12	251		22,582
Economic Opportunity	1,110	2,909	100	0		4,120
<b>Total Special Revenue Funds</b>	<b>\$71,885</b>	<b>\$92,865</b>	<b>\$5,068</b>	<b>\$9,053</b>	<b>\$0</b>	<b>\$178,870</b>
<b>Debt Service Funds:</b>						
G. O. Bonds					\$44,850	\$44,850
Excise Tax Revenue Bonds					26,880	26,880
<b>Total Debt Service Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$71,730</b>	<b>\$71,730</b>
<b>Capital Project Funds:</b>						
Winter Park			\$2,280			\$2,280
Capital Improvements			28,282			28,282
State Conservation Trust			5,705			5,705
Bond Projects			4,259			4,259
Grants/Other & Cultural			19,775			19,775
<b>Total Capital Project Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,301</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,301</b>
<b>Total Governmental Funds</b>	<b>\$470,853</b>	<b>\$224,979</b>	<b>\$73,143</b>	<b>\$54,492</b>	<b>\$71,730</b>	<b>\$895,198</b>

**Exhibit 2**  
**1998 Estimated Expenditures**  
**All Funds By Expenditure Type**

(For Budgetary Purposes Only)

(\$ in Thousands)	Personal Services	Services, Supplies, and Materials	Capital Equipment and Projects	Internal Service and Interfund	Debt Service	Total
<b>Internal Service Funds:</b>						
Information Services	\$2,102	\$1,704	\$298	\$166		\$4,270
Central Services	1,203	3,507	68	86		5,364
Parks and Recreation	931	144	0	38		1,113
Fleet Maintenance	5,203	5,236	586	415		11,430
Asphalt Plant	355	2,729	5	147		3,436
<b>Total Internal Service Funds</b>	<b>\$9,794</b>	<b>\$13,321</b>	<b>\$957</b>	<b>\$853</b>	<b>\$0</b>	<b>\$24,925</b>
<b>Enterprise Funds:</b>						
Sports Stadium	\$808	\$1,577	\$3,784	\$1,004		\$7,173
Golf	3,032	1,375	1,842	797		6,946
Wastewater Management	15,077	27,687	22,168	7,048		72,980
Environmental Services	1,453	895	1,585	1,855		5,788
Airport	47,277	110,252	10,854	28,013	311,315	507,711
<b>Total Enterprise Funds</b>	<b>\$67,647</b>	<b>\$141,785</b>	<b>\$40,232</b>	<b>\$38,716</b>	<b>\$311,315</b>	<b>\$599,695</b>
<b>Trust and Other Accounts:</b>						
Fire and Police Pensions	\$21,995					\$21,995
Workers Compensation	6,757	\$4,723	\$0	\$689		\$12,169
<b>Total Trust and Other Accts</b>	<b>\$28,752</b>	<b>\$4,723</b>	<b>\$0</b>	<b>\$689</b>	<b>\$0</b>	<b>\$34,164</b>
<b>Total Expenditures (All Funds)</b>	<b>\$577,046</b>	<b>\$384,808</b>	<b>\$114,333</b>	<b>\$94,750</b>	<b>\$383,045</b>	<b>\$1,553,982</b>
<b>Total Net Expenditures* (All Funds)</b>	<b>\$577,046</b>	<b>\$384,808</b>	<b>\$114,333</b>		<b>\$383,045</b>	<b>\$1,459,232</b>

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

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## Budget Summary

### Exhibit 3: Governmental Funds Summary of Estimated Financial Sources and Uses

Exhibit 3 presents a three-year summary of gross revenues, expenditures, and changes in fund balance for 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, debt service funds, and capital funds.

The **Total Estimated Financial Sources** 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 and Social Services.

**General Contingencies and Reserves** includes reserves for the wage survey, capital equipment, general contingencies, and unspent agency appropriations; the amounts come from Schedule 100 for the General Fund, and from Schedules 3001, 3101, 3501 and 3900 for Capital Funds.

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

The **Amendment One Reserves** section includes an amount required by the tax limitation amendment to the state constitution.

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 to project the year-end fund balance.

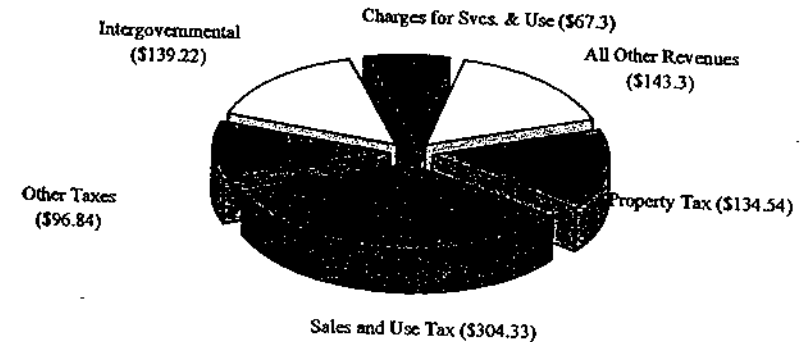
The **Fund Balance December 31** is the anticipated year-end balance, which is carried into the next budget year.

## Budget Summary

### Exhibit 3: Governmental Funds Summary of Estimated Financial Sources and Uses

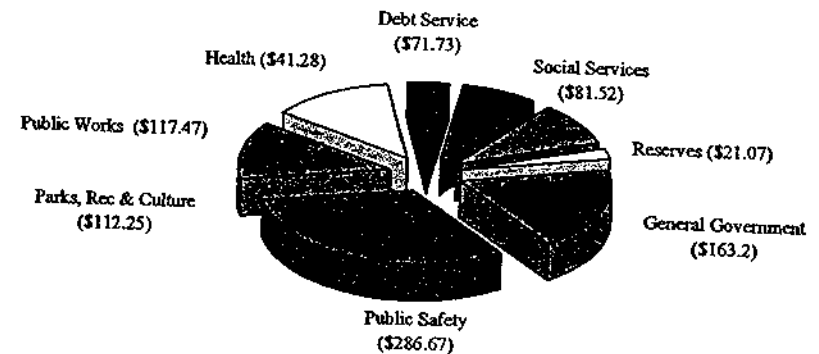
#### 1998 Estimated Financial Sources - Governmental Funds

Total Sources  
\$885.53 Million



#### 1998 Estimated Expenditures - Governmental Funds

Total Expenditures  
\$895.19 Million



(\$ in Millions)

Source: Exhibit 3 - Governmental Funds

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**Exhibit 3**

**Governmental Funds**

**1996-1998 Summary of Estimated Financial Sources and Uses**

(For Budgetary Purposes Only)

(\$ in Thousands)	General Fund			Special Revenue Funds		
	1996 Actual	1997 Estimated	1998 Budget	1996 Actual	1997 Estimated	1998 Budget
<b>Financial Sources:</b>						
Property Tax	\$54,857	\$55,900	\$58,136	\$24,632	\$25,089	\$26,093
Sales and Use Taxes	265,787	281,000	292,500			
Other Taxes	57,881	60,393	63,174			
Intergovernmental Revenues	25,167	28,390	29,128	165,815	191,665	105,753
Licenses & Permits	9,130	11,260	11,590			
Fines, Forfeits & Penalties	19,278	20,866	23,195			
Interest Earnings	13,051	10,487	9,990			
Fees	11,802	11,691	12,220			
Charges for Svcs. & Uses	48,207	49,700	52,758	27,480	14,358	14,544
All Other Revenues	17,837	22,933	19,140	43,390	27,265	29,195
<b>Total Estimated Financial Sources</b>	<b>\$522,997</b>	<b>\$552,620</b>	<b>\$571,831</b>	<b>\$261,317</b>	<b>\$258,377</b>	<b>\$175,585</b>
<b>Expenditures:</b>						
General Government	\$101,854	\$110,810	\$116,564	\$37,001	\$40,118	\$38,228
Public Safety and Protection	247,993	260,119	269,032	16,250	19,499	17,200
Parks, Recreation and Culture	55,556	59,402	61,417	33,217	33,470	35,075
Public Works	74,855	79,191	81,166	1,837	4,015	2,401
Health	30,533	34,501	36,305	16,961	2,802	4,444
Social Services				140,558	158,964	81,522
Debt Service						
<b>Total Budget:</b>	<b>\$510,791</b>	<b>\$544,023</b>	<b>\$564,484</b>	<b>\$245,824</b>	<b>\$258,868</b>	<b>\$178,870</b>
General Contingencies and Reserves		14,257	19,813			
<b>Total Use of Resources:</b>	<b>\$510,791</b>	<b>\$558,280</b>	<b>\$584,297</b>	<b>\$245,824</b>	<b>\$258,868</b>	<b>\$178,870</b>
Amendment One Reserves	776	700				
Net Increase (Decrease) in Fund Balance	\$11,430	(\$6,360)	(\$12,466)	\$15,493	(\$491)	(\$3,285)
Fund Balance - January 1	\$83,823	\$94,664	\$88,304	\$88,768	\$102,087	\$101,596
Residual equity transfers and other Adjustments	(589)			(2,174)		
<b>Fund Balance - December 31</b>	<b>\$94,664</b>	<b>\$88,304</b>	<b>\$75,838</b>	<b>\$102,087</b>	<b>\$101,596</b>	<b>\$98,311</b>

Debt Service Funds			Capital Funds			Total Governmental Funds		
1996 Actual	1997 Estimated	1998 Budget	1996 Actual	1997 Estimated	1998 Budget	1996 Actual	1997 Estimated	1998 Budget
\$43,102	\$43,955	\$50,306						
10,666	11,211	11,828				\$122,591	\$124,944	\$134,533
12,864	13,824	14,252	18,847	19,129	19,416	276,453	292,211	304,328
			4,226	4,621	4,338	89,592	93,346	96,844
						195,208	224,676	139,219
						9,130	11,260	11,590
3,696	5,192	3,050	3,606	3,314	3,292	19,278	20,866	23,195
						20,353	18,993	16,332
0	0	0				11,802	11,691	12,220
			29,855	26,012	31,628	75,687	64,058	67,302
						91,082	76,210	79,963
<b>\$70,328</b>	<b>\$74,182</b>	<b>\$79,436</b>	<b>\$56,534</b>	<b>\$53,076</b>	<b>\$58,674</b>	<b>\$911,176</b>	<b>\$938,255</b>	<b>\$885,526</b>
			\$4,372	\$6,049	\$8,403	\$143,227	\$156,977	\$163,195
			523	724	441	264,766	280,342	286,673
			29,328	20,379	15,766	118,101	113,251	112,258
			29,901	29,999	33,905	106,593	113,205	117,472
			3,583	988	530	51,077	38,291	41,279
69,291	70,614	71,730				140,558	158,964	81,522
						69,291	70,614	71,730
<b>\$69,291</b>	<b>\$70,614</b>	<b>\$71,730</b>	<b>\$67,707</b>	<b>\$58,139</b>	<b>\$59,045</b>	<b>\$893,613</b>	<b>\$931,644</b>	<b>\$874,129</b>
				5,242	1,256	0	19,499	21,069
<b>\$69,291</b>	<b>\$70,614</b>	<b>\$71,730</b>	<b>\$67,707</b>	<b>\$63,381</b>	<b>\$60,301</b>	<b>\$893,613</b>	<b>\$951,143</b>	<b>\$895,198</b>
						776	700	0
\$1,037	\$3,568	\$7,706	(\$11,173)	(\$10,305)	(\$1,627)	\$16,787	(\$13,588)	(\$9,672)
\$40,214	\$41,251	\$44,819	\$80,104	\$68,931	\$58,626	\$292,909	\$306,933	\$293,345
						(2,763)	0	0
<b>\$41,251</b>	<b>\$44,819</b>	<b>\$52,525</b>	<b>\$68,931</b>	<b>\$58,626</b>	<b>\$56,999</b>	<b>\$306,933</b>	<b>\$293,345</b>	<b>\$283,673</b>

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## Budget Summary

### Exhibits 4 and 5: Proprietary Funds Summary

**Proprietary Funds** are those 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 uses a full accrual basis of accounting, and focuses on net income and capital maintenance. The City's fund structure includes two types of proprietary funds: Internal Service Funds and Enterprise Funds.

**Internal Service Funds** are funds 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.

Exhibit 4 presents a **Summary of Estimated Revenues, Expenses, and Changes in Retained Earnings** for all the City's Internal Service Funds.

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

Exhibit 5 presents a **Summary of Estimated Revenues, Expenses, and Changes in Retained Earnings** for all the City's Enterprise Funds.

In each exhibit, the figures for operating revenues, expenses, and income are derived from the funds' Statements of Revenues, Expenses, and Changes in Retained Earnings which are prepared on an accrual basis.

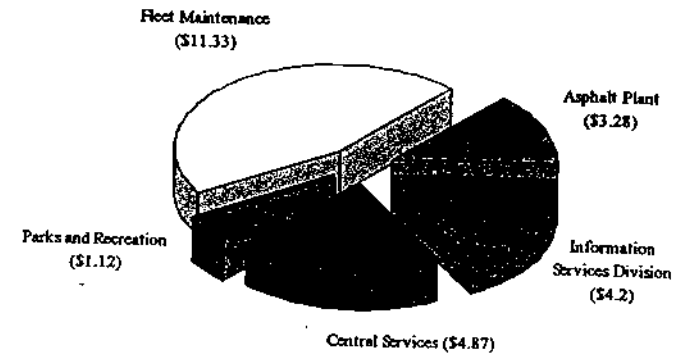
The Department of Health and Hospitals became an independent Authority on January 1, 1997. Therefore no expenditures are budgeted for this enterprise fund for 1997 or 1998.

## Budget Summary

### Exhibits 4 and 5: Proprietary Funds Summary

#### 1998 Estimated Expenditures - Internal Service Funds

**Total Operating Expenditures**  
\$24.8 Million

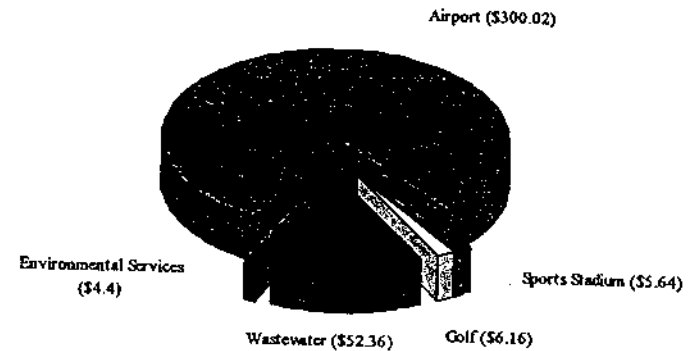


(\$ in millions)

Source: Exhibit 4 - Internal Service Funds

#### 1998 Estimated Expenditures - Enterprise Funds

**Total Operating Expenditures**  
\$368.58 Million



(\$ in millions)

Source: Exhibit 5 - Enterprise Funds

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**Exhibit 4**  
**Internal Service Funds**  
**1996-1998 Summary of Estimated Revenues, Expenses**  
**and Changes in Retained Earnings**

(For Budgetary Purposes Only)

(\$ in Thousands)	Information Services			Central Services			Parks and Recreation		
	1996 Actual	1997 Estimated	1998 Budget	1996 Actual	1997 Estimated	1998 Budget	1996 Actual	1997 Estimated	1998 Budget
<b>Operating Revenues</b>									
Charges for services	\$4,825	\$3,500	\$3,920	\$5,896	\$5,676	\$4,943	\$628	\$1,214	\$1,200
Other revenues	4			25			312		
<b>Total Operating Revenues</b>	<b>\$4,829</b>	<b>\$3,500</b>	<b>\$3,920</b>	<b>\$5,921</b>	<b>\$5,676</b>	<b>\$4,943</b>	<b>\$940</b>	<b>\$1,214</b>	<b>\$1,200</b>
<b>Operating Expenses</b>									
Personal services	\$1,741	\$1,840	\$2,102	\$1,170	\$1,203	\$1,203	\$782	\$930	\$931
Contractual services	594	575	811	407	3,461	2,860	31	118	122
Supplies and materials	212	120	150	722	782	647	7	22	22
Depreciation	310	300	300	86	76	76	0	3	3
Other operating expenses	945	897	838	3,348	93	86	100	37	39
<b>Total Operating Expenses</b>	<b>\$3,802</b>	<b>\$3,732</b>	<b>\$4,201</b>	<b>\$5,733</b>	<b>\$5,615</b>	<b>\$4,872</b>	<b>\$920</b>	<b>\$1,110</b>	<b>\$1,117</b>
<b>Operating Income (Loss)</b>	<b>\$1,027</b>	<b>(\$232)</b>	<b>(\$281)</b>	<b>\$188</b>	<b>\$61</b>	<b>\$71</b>	<b>\$20</b>	<b>\$104</b>	<b>\$83</b>
<b>Nonoperating Revenues (Expenses)</b>	<b>(57)</b>	<b>(61)</b>	<b>(48)</b>	<b>(50)</b>	<b>(48)</b>	<b>(46)</b>			
<b>Income (Loss) Before Operating Transfers</b>	<b>\$970</b>	<b>(\$293)</b>	<b>(\$329)</b>	<b>\$138</b>	<b>\$13</b>	<b>\$25</b>	<b>\$20</b>	<b>\$104</b>	<b>\$83</b>
<b>Operating Transfers in</b>									
<b>Operating Transfers out</b>									
<b>Net Income (Loss)</b>	<b>\$970</b>	<b>(\$293)</b>	<b>(\$329)</b>	<b>\$138</b>	<b>\$13</b>	<b>\$25</b>	<b>\$20</b>	<b>\$104</b>	<b>\$83</b>
<b>Retained Earnings January 1</b>	<b>948</b>	<b>1,918</b>	<b>1,625</b>	<b>180</b>	<b>318</b>	<b>331</b>	<b>148</b>	<b>168</b>	<b>277</b>
<b>Residual equity transfer out</b>									
<b>Retained Earnings December 31</b>	<b>\$1,918</b>	<b>\$1,625</b>	<b>\$1,296</b>	<b>\$318</b>	<b>\$331</b>	<b>\$356</b>	<b>\$168</b>	<b>\$272</b>	<b>\$355</b>

Fleet Maintenance			Asphalt Plant			Total Internal Service Funds		
1996 Actual	1997 Estimated	1998 Budget	1996 Actual	1997 Estimated	1998 Budget	1996 Actual	1997 Estimated	1998 Budget
\$11,842	\$12,032	\$11,643	\$2,714	\$2,850	\$3,436	\$25,905	\$25,272	\$25,142
\$11,842	\$12,032	\$11,643	\$2,714	\$2,850	\$3,436	341	0	0
\$5,013	\$5,300	\$5,203	\$339	\$386	\$355	\$9,045	\$9,659	\$9,794
17	65	65				1,049	4,219	3,858
4,496	4,886	4,971	2,141	2,150	2,627	7,578	7,960	8,417
436	455	475	41	54	147	873	888	1,001
407	762	615	154	163	147	4,954	1,952	1,725
\$10,369	\$11,468	\$11,329	\$2,675	\$2,753	\$3,276	\$23,499	\$24,678	\$24,795
\$1,473	\$564	\$314	\$39	\$97	\$160	\$2,747	\$594	\$347
(302)					(102)	(409)	(109)	(196)
\$1,171	\$564	\$314	\$39	\$97	\$58	\$2,338	\$485	\$151
						0	0	0
\$1,171	\$564	\$314	\$39	\$97	\$58	\$2,338	\$485	\$151
5,386	6,557	7,121	239	278	375	6,662	9,239	9,724
						0	0	0
\$6,557	\$7,121	\$7,435	\$278	\$375	\$433	\$9,000	\$9,724	\$9,875

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**Exhibit 5**  
**Enterprise Funds**  
**1996-1998 Summary of Estimated Revenues, Expenses**  
**and Changes in Retained Earnings**

(For Budgetary Purposes Only)

(S in Thousands)	Sports Stadium			Golf			Wastewater Management		
	1996 Actual	1997 Estimated	1998 Budget	1996 Actual	1997 Estimated	1998 Budget	1996 Actual	1997 Estimated	1998 Budget
<b>Operating Revenues</b>									
Charges for services	\$6,142	\$6,637	\$6,173	\$5,078	\$5,414	\$5,494	\$58,266	\$57,222	\$59,575
Other revenues	617	295	193	403	662	\$834	709	660	2,381
<b>Total Operating Revenues</b>	<b>\$6,759</b>	<b>\$6,932</b>	<b>\$6,366</b>	<b>\$5,481</b>	<b>\$6,076</b>	<b>\$6,328</b>	<b>\$58,975</b>	<b>\$57,882</b>	<b>\$61,956</b>
<b>Operating Expenses</b>									
Personnel services	\$780	\$840	\$808	\$2,534	\$2,865	\$3,032	\$13,945	\$14,873	\$15,077
Contractual services	680	615	748	0	0	0	4,276	5,635	6,230
Supplies and materials	1,246	784	836	393	396	607	672	1,102	1,106
Depreciation	2,103	2,177	2,257	1,084	1,091	1,151	6,279	6,400	6,600
Other operating expenses	913	1,031	993	1,262	1,476	1,367	24,925	24,792	23,350
<b>Total Operating Expenses</b>	<b>\$5,722</b>	<b>\$5,447</b>	<b>\$5,642</b>	<b>\$5,273</b>	<b>\$5,828</b>	<b>\$6,157</b>	<b>\$50,097</b>	<b>\$52,802</b>	<b>\$52,363</b>
<b>Operating Income (Loss)</b>	<b>\$1,037</b>	<b>\$1,485</b>	<b>\$724</b>	<b>\$208</b>	<b>\$248</b>	<b>\$171</b>	<b>\$8,878</b>	<b>\$5,080</b>	<b>\$9,593</b>
Nonoperating Revenues									
(Expenses)	417	400	430	72	85	81	1,910	1,285	1,849
<b>Income (Loss) Before Operating Transfers</b>	<b>\$1,454</b>	<b>\$1,885</b>	<b>\$1,154</b>	<b>\$280</b>	<b>\$333</b>	<b>\$252</b>	<b>\$10,788</b>	<b>\$6,365</b>	<b>\$11,442</b>
Operating Transfers in									
Operating Transfers out				0	(200)	(200)	(1,500)	(1,500)	(1,500)
<b>Net Income (Loss)</b>	<b>\$1,454</b>	<b>\$1,885</b>	<b>\$1,154</b>	<b>\$280</b>	<b>\$133</b>	<b>\$52</b>	<b>\$9,288</b>	<b>\$4,865</b>	<b>\$9,942</b>
<b>Retained Earnings January 1</b>	<b>10,117</b>	<b>11,571</b>	<b>13,456</b>	<b>5,777</b>	<b>6,057</b>	<b>6,190</b>	<b>73,175</b>	<b>82,463</b>	<b>87,328</b>
Adjustments									
<b>Retained Earnings December 31</b>	<b>\$11,571</b>	<b>\$13,456</b>	<b>\$14,610</b>	<b>\$6,057</b>	<b>\$6,190</b>	<b>\$6,242</b>	<b>\$82,463</b>	<b>\$87,328</b>	<b>\$97,270</b>

\* The Department of Health and Hospitals became an independent Authority on January 1, 1997. Therefore no expenditures are budgeted for this enterprise fund for 1997 and 1998.

Environmental Services	Airport			Health and Hospitals			Total Enterprise Funds				
	1996 Actual	1997 Estimated	1998 Budget	1996 Actual	1997 Estimated	1998 Budget	1996 Actual	1997 Estimated	1998 Budget		
\$2,203	\$4,522	\$4,102	\$388,621	\$399,407	\$421,744	\$200,911	\$0	\$0	\$661,221	\$473,202	\$497,000
4,678	256	365				39,140	0	0	45,547	1,873	3,773
<b>\$6,881</b>	<b>\$4,778</b>	<b>\$4,467</b>	<b>\$388,621</b>	<b>\$399,407</b>	<b>\$421,744</b>	<b>\$240,051</b>	<b>\$0</b>	<b>\$0</b>	<b>\$706,768</b>	<b>\$475,075</b>	<b>\$500,773</b>
\$1,253	\$1,288	\$1,453	\$56,036	\$60,965	\$66,001	\$128,625	\$0	\$0	\$203,173	\$80,831	\$86,337
1,675	2,608	2,332	76,379	100,599	104,464	43,668			126,678	109,457	113,777
329	65	70	8,343	10,550	11,798	25,066	0	0	36,049	12,897	14,411
86	103	100	121,783	113,906	117,734	6,864	0	0	138,199	123,677	127,841
1,881	1,060	440	13,555	122	25	37,823	0	0	80,359	28,481	26,177
<b>\$5,224</b>	<b>\$5,124</b>	<b>\$4,395</b>	<b>\$276,096</b>	<b>\$286,142</b>	<b>\$300,022</b>	<b>\$242,046</b>	<b>\$0</b>	<b>\$0</b>	<b>\$584,458</b>	<b>\$355,343</b>	<b>\$368,577</b>
\$1,657	(\$346)	\$72	\$112,525	\$113,265	\$121,722	(\$1,995)	\$0	\$0	\$122,310	\$119,732	\$132,289
388	175	600	(202,446)	(191,104)	(187,511)	(872)	0	0	(200,531)	(189,159)	(184,555)
\$2,045	(\$171)	\$672	(\$89,921)	(\$77,839)	(\$65,789)	(\$2,867)	\$0	\$0	(\$78,221)	(\$69,427)	(\$52,266)
200	1,445	1,715				125			325	1,445	1,715
(200)	(1,445)	(1,715)							(1,500)	(1,900)	(3,410)
<b>\$2,045</b>	<b>(\$171)</b>	<b>\$672</b>	<b>(\$89,921)</b>	<b>(\$77,839)</b>	<b>(\$65,789)</b>	<b>(\$2,742)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$79,396)</b>	<b>(\$69,882)</b>	<b>(\$53,961)</b>
5,297	7,342	7,171	386,719	306,140	237,801	97,575	0	0	578,660	413,573	351,946
		2,400	9,342	9,500	9,500				9,342	9,500	11,900
<b>\$7,342</b>	<b>\$7,171</b>	<b>\$10,243</b>	<b>\$306,140</b>	<b>\$237,801</b>	<b>\$181,512</b>	<b>\$94,833</b>	<b>\$0</b>	<b>\$0</b>	<b>\$508,606</b>	<b>\$353,191</b>	<b>\$309,877</b>

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Schedule 100

General Fund Summary

General Fund Budget Summary

Schedule 100 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 detailed in Schedule 100A, General Fund Actual and Estimated Revenues.

Uses of Resources summarizes the City's anticipated expenditures.

Annual Appropriations are appropriations to General Fund agencies for basic operating expenses (personnel, supplies and materials, capital equipment, and internal service charges).

The Reserve for Wage Survey sets aside money for wage increases which result from the annual Charter-mandated wage survey for City employees, and collective bargaining for police officers, firefighters, and correctional officers.

The Reserve for Equipment is set aside for the purchase of capital equipment.

The Reserve for Investment sets aside funds for efficiency projects that will result in long-term savings.

The Reserve for General Contingencies required by the City Charter is two percent of the total Annual Appropriations and designated reserves, and is set aside to cover unanticipated operating costs throughout the year.

The Unspent Agency Appropriations, Unused Wage Survey Reserve, and Unused Contingency Reserve are subtracted from total possible expenditures to reflect the total use of resources.

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

The Fund Balance January 1 (unreserved) 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.

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

General Fund Budget Summary

Schedule 100

(\$ in thousands)

	1996 Final	1997 Revised	1998 Recommended	1999 Projected
<b>Financial Resources</b>				
Fund Revenues	\$510,717	\$539,920	\$557,731	\$577,323
Transfers In				
Wastewater Management	1,500	1,500	1,500	1,500
Convention Center	10,048	11,200	12,600	12,915
Other	732			
<b>Total</b>	<b>\$522,997</b>	<b>\$552,620</b>	<b>\$571,831</b>	<b>\$591,738</b>
<b>Uses of Resources</b>				
Annual Appropriations	\$530,732	\$521,738	\$564,484	\$587,164
Reserve for Wage Survey		5,500	5,758	5,500
Reserve for Equipment		8,000	7,500	7,000
Reserve for Investments		4,000		
Reserve for General Contingencies		28,542	11,555	11,950
<b>Subtotal Possible Expenditures</b>	<b>\$530,732</b>	<b>\$567,780</b>	<b>\$589,297</b>	<b>\$611,614</b>
<b>Less</b>				
Unspent Reserves	(\$14,095)	(\$7,500)		
Unspent Agency Appropriations	(5,846)	(2,000)	(\$5,000)	(\$5,000)
<b>Subtotal</b>	<b>\$510,791</b>	<b>\$558,280</b>	<b>\$584,297</b>	<b>\$606,614</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$12,206</b>	<b>(\$5,660)</b>	<b>(\$12,466)</b>	<b>(\$14,876)</b>
<b>Fund Balance - January 1 (unreserved)</b>	<b>83,823</b>	<b>94,664</b>	<b>88,304</b>	<b>75,838</b>
<b>Amendment One Reserve</b>	<b>(776)</b>	<b>(700)</b>		<b>(500)</b>
<b>Adjustment for Prior Year Encumbrances and Adjustments to 1996 Auditor's Report</b>	<b>(589)</b>			
<b>Fund Balance - December 31</b>	<b>\$94,664</b>	<b>\$88,304</b>	<b>\$75,838</b>	<b>\$60,462</b>

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# General Fund Revenues

## Summary

### 1997 Overview

1997 General Fund revenue is forecast to increase \$29,622,600 or 5.7 percent over 1996.

#### Revisions in the 1997 Forecast

The lodgers' tax estimate has been increased by \$542,000 from \$13,029,000 to \$13,571,000. This is due to extremely strong convention and business travel.

The 1997 Highway Users' Tax estimate has been increased by \$1,230,000 from \$17,270,000 to \$18,500,000. The revision represents growth in aggregate demand, particularly in the gasoline sales tax component of the tax; the inclusion, starting July 1997, of "bridge funds," formerly a separate line item; and the effect of Senate Bill 95-47 which diverts more money to cities.

Miscellaneous Intergovernmental Revenue was increased by \$1,552,800 from the original budget of \$2,675,000 to \$4,227,800. This is primarily due to a reimbursement of \$1,430,400 from the federal government for police costs related to the Summit of the Eight.

Licenses and Permits were increased by \$1,944,600 from the original budget of \$9,315,000 to \$11,259,600. Revenue from Building Inspection permits was increased by \$2,120,000 based on year-to-date receipts. This is partially offset by transferring \$500,000 for Excise and Licenses alarm permits from this category to the fees category.

Fees were increased by \$1,143,600 from \$10,547,000 to \$11,690,600 due to transferring the Excise and Licenses alarm permit to this category and increasing the estimate for a total of \$600,000, increasing Clerk and Recorder fees by \$250,000, and increasing Traffic Court charges revenue by \$300,000.

Charges for Services were decreased by \$966,000 from \$3,708,000 to \$2,742,000 primarily due to transferring \$1,155,000 for community corrections reimbursements from this category to the Internal Service charge category.

Use Charges were increased by \$725,300 from \$9,733,000 to \$10,458,300 due to increasing on-street and off-street parking charges and increasing revenue from public phone commissions.

Internal Service and Indirect Cost Charges increased by \$2,801,600 from \$33,699,000 to \$36,500,600 due to the transfer of \$1,155,000 for community corrections reimbursements to this category, an increase in the estimated indirect cost reimbursement of \$650,000, an increase of \$664,400 in billings from the Fire Department to DIA, an increase of \$171,000 in utility charges, and other minor changes.

Telecommunications increased by \$550,000 from \$1,950,000 to \$2,500,000 based on a revised estimate of \$2,250,000 and one time revenue of \$250,000 to be received in 1997.

Miscellaneous Revenue increased by \$5,140,100 from \$1,393,000 to \$6,533,100 due to receipt of \$5,353,600 in proceeds from certificates of participation to reimburse the General Fund for funding the voting machines in advance of the financing being completed. This is offset by a reduction of \$130,000 in the sale of salvage based on year-to-date receipts and other minor changes.

## Summary

### 1998 Overview

1998 General Fund revenue is forecast to increase \$19,211,000 or 3.5 percent over 1997. Taxes are projected to increase 4.2 percent over 1997.

Intergovernmental revenue is expected to increase 2.6 percent over 1997.

General Government revenues are expected to increase 0.5 percent over 1997.

Transfers will increase 11 percent over 1997.

#### 1998 General Fund Revenue Assumptions

Overall, Denver's economic picture remains favorable. The first seven months of 1997 were characterized by strong growth in the sales tax, lodgers' tax, auto taxes, and the Highway Users' Trust Fund revenue. The forecast calls for sustained growth during the latter half of 1997. Conditions seem equally favorable in 1998, buoyed by the continued growth of residential construction, sustained auto sales, development of airline training facilities, and strength in convention and business travel.

### 1998 Revenue Highlights

Property tax collections will rise by \$2,236,000, or 4.0 percent, due to increases in assessed value and new construction.

Sales and use tax collections will be strengthened by tax revenue from residential construction, particularly at the Grant Ranch, in Green Valley, in Cherry Creek North, and the beginning development of Lowry and the Platte Valley. This revenue, plus revenue from sustained auto sales, the development of airline training facilities, continued strong restaurant sales and the results of increased sales tax audits, will expand sales and use tax collections by approximately 4.1 percent, or \$11,500,000.

Lodgers' tax collections will remain strong due to the high level of convention and business travel. Although new hotel rooms will come on line, occupancy rates and room rates will not significantly drop. Collections will increase by \$1,357,000 or approximately 10.0 percent.

Auto A&B Ownership (auto registration fees) will increase by 4.9 percent, or \$600,000. The increase reflects two phenomena: continued strength in auto sales and the purchase, in prior years, of relatively expensive vehicles which has raised the tax base. The tax is proportional to the age and value of each vehicle.

The 1998 Highway Users' Trust Fund estimate is 10.8 percent, or \$2,000,000 over the revised 1997 estimate. The forecast is based upon Colorado Municipal League estimates and includes a full year of bridge funds, formerly a separate line item.

Fines and Forfeits will increase by 11.2 percent or \$2,328,800 based on increased parking fines due to increased enforcement activities, the installation of electronic parking meters, and the introduction of handheld parking ticket writers.

Use Charges will increase by 9.9 percent or \$1,036,400 over the revised 1997 estimate due to increased revenue from on-street parking and parking lots. This is also based on the installation of electronic parking meters.

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## Summary

**Internal Service and Indirect Charges** are projected to increase by 5.1 percent or \$1,861,500 based on projected billings from General Fund agencies to other funds.

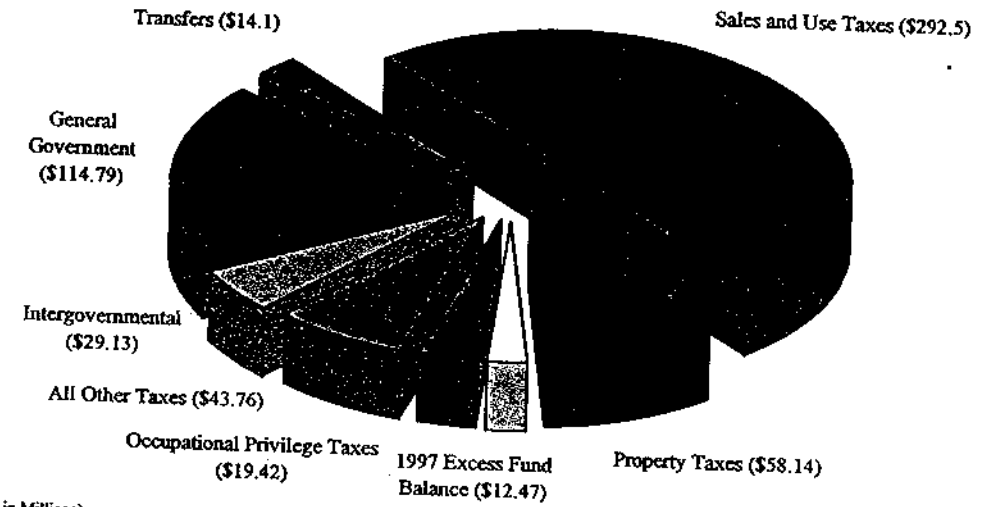
**Transfers** are projected to increase by 11.0 percent or \$1,400,000 due to surplus from the excise taxes levied to finance the convention center.

## Schedule 100A

## General Fund Summary

## General Fund Revenue Summary

### Where the Money Comes From... \$584.3 Million



(\$ in Millions)

Source: Schedule 100A

Schedule 100A provides a three-year comparison of revenues to the General Fund. The revenue categories are explained in detail in the discussion of General Fund Revenues.

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# General Fund Revenue Summary

## Schedule 100A

(\$ in thousands)

Source	1995 Actual	1996 Actual	1997 Revised	1998 Projected
<b>Taxes</b>				
Property	\$53,643	\$54,857	\$55,900	\$58,136
Sales and Use	259,826	265,787	281,000	292,500
Lodgers	10,644	12,337	13,571	14,928
Occupational Privilege	18,522	18,847	19,129	19,416
Auto A and B	10,753	11,624	12,200	12,800
Public Service Franchise	11,145	10,694	11,100	11,500
U. S. West Communications	3,770	3,791	3,800	3,900
Miscellaneous Other	568	588	593	630
<b>Subtotal</b>	<b>\$368,871</b>	<b>\$378,525</b>	<b>\$397,293</b>	<b>\$413,810</b>
<b>Intergovernmental</b>				
Payment in Lieu of Taxes	\$41	\$51	\$58	\$58
Highway Users	16,051	17,014	18,500	20,500
Cigarette	3,384	3,319	3,400	3,400
Auto Registration	1,610	1,658	1,729	1,729
Auto Clerk Hire	432	449	475	475
Miscellaneous Other	2,917	2,676	4,228	2,966
<b>Subtotal</b>	<b>\$24,435</b>	<b>\$25,167</b>	<b>\$28,390</b>	<b>\$29,128</b>
<b>General Government</b>				
Licenses and Permits	\$8,520	\$9,130	\$11,260	\$11,590
Fines and Forfeits	15,668	19,278	20,866	23,195
Interest Income	12,438	13,051	10,487	9,990
Fees	10,814	11,802	11,691	12,220
Charges for Services	3,020	3,150	2,742	2,901
Use Charges	8,160	9,069	10,458	11,495
Internal Service and Indirect Cost	32,189	35,988	36,500	38,362
Investment Service	1,200	1,200	1,200	1,200
Telecommunications	1,754	1,957	2,500	2,350
Miscellaneous Other	1,421	2,400	6,533	1,490
<b>Subtotal</b>	<b>\$95,184</b>	<b>\$107,025</b>	<b>\$114,237</b>	<b>\$114,793</b>
<b>Transfers</b>				
Wastewater Debt Service	\$1,500	\$1,502	\$1,500	\$1,500
Convention Center	9,052	10,778	11,200	12,600
<b>Subtotal</b>	<b>\$10,552</b>	<b>\$12,280</b>	<b>\$12,700</b>	<b>\$14,100</b>
<b>Grand Total</b>	<b>\$499,042</b>	<b>\$522,997</b>	<b>\$552,620</b>	<b>\$571,831</b>

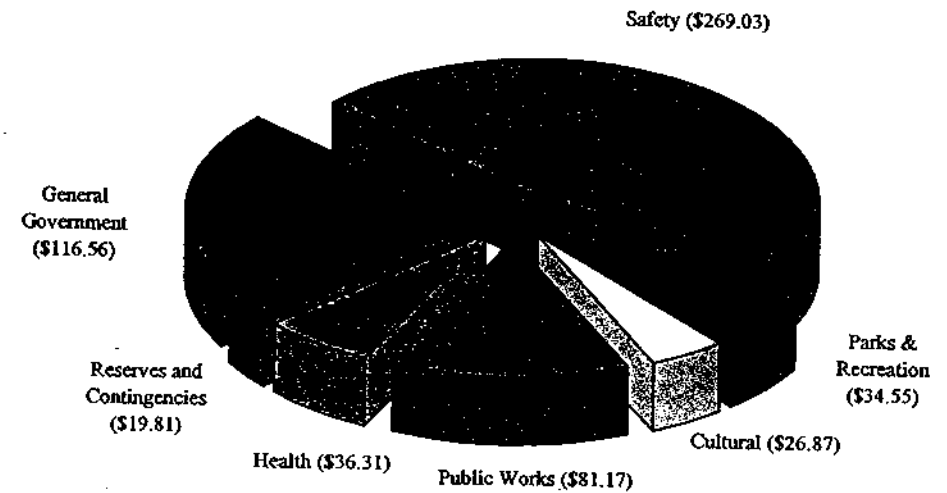
# General Fund Summary

## Schedule 100B

### General Fund Expenditure Summary By Agency

Where the Money Goes...

\$584.3 Million



(\$ in Millions)

Source: Schedule 100B

Schedule 100B provides a three-year summary of General Fund agency expenditures. The information is derived from the individual agencies' budget summary sheets in the budget document.

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**General Fund Expenditure Summary by Agency**  
**Schedule 100B**

	1996 Actual	1997 Appropriated	1998 Recommended
<b>General Administration</b>			
Mayor's Office	\$1,236,701	\$1,488,800	\$1,525,900
Education and Advocacy Initiatives	87,080	228,400	158,700
Civic Events	502,083	585,200	690,600
Mayor's Office of Economic Development	1,232,816	1,485,200	2,342,800
Business Incentive Transfer	370,000	0	0
Community Development Agency Transfer	339,700	305,700	275,100
Mayor's Office of Contract Compliance	711,422	819,700	853,200
Mayor's Office of Contract Compliance-Airport	338,272	449,600	473,200
Mayor's Office of Regulatory Reform	271,146	253,700	247,200
Mayor's Office of Art, Culture and Film	820,739	849,800	884,400
Transfer to Economic Opportunity SRF	400,000	0	0
Office of Employee Assistance	206,915	247,300	260,600
City Attorney	8,996,916	8,888,100	9,118,900
Liability Claims	1,271,169	1,400,000	1,400,000
Airport Legal Services	3,092,692	3,837,100	3,976,200
Social Services Legal Services	1,531,665	1,508,500	1,593,000
Risk Management	766,394	1,047,700	1,057,400
Workers' Compensation Trust Fund Transfer	5,000,000	5,000,000	5,000,000
Clerk and Recorder	1,167,262	1,171,700	1,152,700
Excise and Licenses	921,457	1,029,600	1,016,000
Human Rights and Community Relations	1,629,589	1,523,000	1,553,900
<b>General Administration Total</b>	<b>\$30,894,018</b>	<b>\$32,119,100</b>	<b>\$33,579,800</b>
<b>Independent Agencies</b>			
City Council	\$2,698,106	\$2,972,000	\$3,047,900
Office of Telecommunications	337,818	503,300	479,700
Election Commission	2,742,936	7,004,300	2,631,300
Career Service Authority	4,290,705	4,454,700	4,589,200
Training Transfer	50,000	50,000	100,000
Tuition Refund Transfer	150,000	150,000	150,000
Board of Adjustment for Zoning Appeals	207,066	224,500	209,200
Auditor	3,771,885	4,183,800	4,387,000
Airport Auditor's Services	480,953	565,600	578,900
City Council Miscellaneous Transfers	54,250	0	0
<b>Independent Agencies Total</b>	<b>\$14,783,719</b>	<b>\$20,108,200</b>	<b>\$16,173,200</b>

**General Fund Expenditure Summary by Agency**  
**Schedule 100B**

	1996 Actual	1997 Appropriated	1998 Recommended
<b>Finance Office</b>			
Budget and Management Office	\$1,893,429	\$2,074,300	\$2,068,300
Employees' Suggestion Program	3,768	10,000	10,000
Unemployment Compensation	312,485	350,000	350,000
Service Improvement Projects	49,173	100,000	100,000
Investment Fund Loan Payments	0	17,500	802,800
City Financial Management System	0	0	2,000,000
Asset Management	797,455	885,000	977,000
City Payments for 303 W. Colfax	369,586	1,671,300	1,253,800
<b>Finance Office Total</b>	<b>\$3,425,896</b>	<b>\$5,108,100</b>	<b>\$7,561,900</b>
<b>Planning and Development</b>			
Planning Office	\$1,716,231	\$1,814,000	\$2,070,600
Zoning Administration	1,293,350	1,289,500	1,302,000
<b>Planning and Development Total</b>	<b>\$3,009,581</b>	<b>\$3,103,500</b>	<b>\$3,372,600</b>
<b>Revenue</b>			
Assessment Division	\$4,860,693	\$5,181,400	\$5,247,100
Treasury Division	6,725,066	7,071,900	7,717,400
Integrated Tax Project	0	833,600	2,700,000
Payments to the Elderly and Disabled	1,566,467	1,700,000	1,800,000
Motor Vehicle Division	3,038,241	3,282,700	3,321,800
<b>Revenue Total</b>	<b>\$16,190,467</b>	<b>\$18,069,600</b>	<b>\$20,786,300</b>
<b>General Services</b>			
General Services Administration	\$429,794	\$473,700	\$464,900
Convention and Visitors Bureau	4,599,000	5,100,000	5,474,800
Purchasing	1,147,570	1,103,800	1,136,600
Public Office Buildings	7,059,636	7,142,000	7,533,200
POB-Utilities	8,197,590	6,917,300	7,472,500
Television Services	752,141	883,800	953,400
Information Services Division/P&D	314,464	388,100	390,500
Information Services General Fund Billings	3,263,992	3,100,000	3,600,000
ISD-Communications	5,586,181	5,092,300	5,964,200
Theaters and Arenas Transfer	2,200,000	2,100,000	2,100,000
<b>General Services Total</b>	<b>\$33,550,368</b>	<b>\$32,301,000</b>	<b>\$35,090,100</b>

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## General Fund Expenditure Summary by Agency

### Schedule 100B

	1996 Actual	1997 Appropriated	1998 Recommended
<b>Safety</b>			
Safety Administration	\$7,649,277	\$8,189,349	\$8,208,900
Safe City Initiatives	607,896	1,135,100	1,295,300
Mayor's Youth Program	140,178	200,000	200,000
Safety Initiatives Transfer	215,900	333,917	0
Collective Bargaining	63,509	100,000	100,000
<b>Police</b>			
Police Department	\$105,095,367	\$111,519,100	\$106,470,300
Police Department-Airport	0	0	6,202,500
Police Department-Fleet Maintenance	0	0	3,941,300
<b>Police Total</b>	<b>\$105,095,367</b>	<b>\$111,519,100</b>	<b>\$116,614,100</b>
<b>Fire</b>			
Fire Department	\$60,099,424	\$62,896,700	\$54,520,700
Fire Department-Airport	0	0	7,035,200
Fire Department-Fleet Maintenance	0	0	2,664,700
<b>Fire Total</b>	<b>\$60,099,424</b>	<b>\$62,896,700</b>	<b>\$64,220,600</b>
Undersheriff	\$49,578,758	\$50,320,500	\$52,433,500
<b>Safety Total</b>	<b>\$223,450,309</b>	<b>\$234,694,666</b>	<b>\$243,072,400</b>
<b>Other Safety Agencies</b>			
Civil Service Commission	\$863,763	\$915,700	\$925,300
District Attorney	10,057,413	10,311,900	10,448,800
Denver County Court	12,473,785	13,984,400	14,363,900
Court Fees and Expenses	952,531	0	0
Emergency Management	195,542	212,600	221,800
<b>Other Safety Agencies Total</b>	<b>\$24,543,034</b>	<b>\$25,424,600</b>	<b>\$25,959,800</b>
<b>Parks and Recreation</b>			
Parks and Recreation Administration	\$1,754,586	\$2,099,900	\$2,298,600
Recreation Division	\$10,683,452	\$11,911,800	\$12,174,000
<b>Parks Division</b>			
General Parks	\$14,069,044	\$15,045,400	\$15,564,000
Grant Match for Stapleton Trail	0	400,000	400,000
CSU Cooperative Extension	143,691	161,400	183,000
Mountain Parks	565,680	590,200	558,500
Four Mile Historic Park Transfer	45,000	45,000	45,000
Buffalo Bill Museum	144,666	167,400	186,200
Parks and Recreation Maintenance	2,994,584	3,001,400	3,136,300
<b>Parks Division Total</b>	<b>\$17,962,665</b>	<b>\$19,410,800</b>	<b>\$20,073,000</b>
<b>Parks and Recreation Total</b>	<b>\$30,400,703</b>	<b>\$33,422,500</b>	<b>\$34,545,600</b>

## General Fund Expenditure Summary by Agency

### Schedule 100B

	1996 Actual	1997 Appropriated	1998 Recommended
<b>Cultural Facilities</b>			
Denver Public Library	\$20,771,384	\$21,598,100	\$22,356,700
Denver Art Museum Transfer	1,365,500	1,356,900	1,360,500
Museum of Natural History Transfer	1,075,500	1,041,000	1,042,300
Botanic Gardens Transfer	865,300	882,300	899,200
Zoological Gardens Transfer	1,062,000	1,085,800	1,187,200
Municipal Band Transfer	15,000	15,000	25,000
<b>Cultural Facilities Total</b>	<b>\$25,154,684</b>	<b>\$25,979,100</b>	<b>\$26,870,900</b>
<b>Public Works</b>			
<b>Public Works - Administration</b>			
Office of the Manager	\$582,023	\$717,500	\$771,700
Finance and Administration	1,808,541	2,133,000	2,004,700
<b>Public Works - Administration Total</b>	<b>\$2,390,564</b>	<b>\$2,850,500</b>	<b>\$2,776,400</b>
<b>Public Works - Projects</b>			
Design and Construction Management	\$1,653,567	\$1,653,600	\$1,723,700
Building Inspection	6,018,919	6,818,300	6,978,800
<b>Public Works - Projects Total</b>	<b>\$7,672,486</b>	<b>\$8,471,900</b>	<b>\$8,702,500</b>
<b>Public Works - Transportation</b>			
Planning and Engineering	\$2,018,864	\$1,892,600	\$1,928,300
Transportation/City Engineer	4,046,944	4,035,400	4,035,000
Traffic Operations	4,042,026	4,472,700	4,766,600
Parking Management	6,713,861	6,973,500	7,790,400
Street Lighting	7,519,939	8,689,000	8,671,000
School Crossing Guards	52,838	119,500	119,500
HUTF Transfer	0	800,000	1,643,000
<b>Public Works - Transportation Total</b>	<b>\$24,394,472</b>	<b>\$26,982,700</b>	<b>\$28,953,800</b>
<b>Public Works - Operations</b>			
Street Maintenance	\$16,839,101	\$17,622,900	\$16,293,900
Solid Waste	17,384,153	16,802,900	17,239,200
Fleet Replacement Special Revenue Transfer	6,173,800	6,460,000	7,200,000
<b>Public Works - Operations Total</b>	<b>\$40,397,054</b>	<b>\$40,885,800</b>	<b>\$40,733,100</b>
<b>Public Works Total</b>	<b>\$74,854,576</b>	<b>\$79,190,900</b>	<b>\$81,165,800</b>

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# General Fund Expenditure Summary by Agency

## Schedule 100B

	1996 Actual	1997 Appropriated	1998 Recommended
<b>Health</b>			
<b>Public Health</b>			
Public Health Administration	\$704,556	\$0	\$0
Disease Control	2,660,557	0	0
Environmental Health	1,523,194	0	0
Animal Control	1,618,540	0	0
Air Quality/Environmental Protection	1,074,547	0	0
<b>Public Health Total</b>	<b>\$7,581,394</b>	<b>\$0</b>	<b>\$0</b>
<b>Health &amp; Hospitals</b>			
Occupational Health and Safety Clinic	\$1,061,238	\$0	\$0
Office of the Medical Examiner	1,720,329	0	0
City Payment for Hospital Services	17,608,000	0	0
Rocky Mountain Poison Center Transfer	102,000	0	0
Child Care Licensing Transfer	104,500	0	0
Denver C.A.R.E.S. Transfer	2,356,000	0	0
<b>Health &amp; Hospitals Total</b>	<b>\$22,952,067</b>	<b>\$0</b>	<b>\$0</b>
<b>Environmental Health</b>			
Environmental Health Administration	\$0	\$574,000	\$628,900
Public Health Inspection	0	1,131,540	1,217,600
Animal Control	0	1,761,960	1,764,000
Environmental Protection	0	1,385,800	1,389,100
Office of the Medical Examiner	0	1,892,600	2,110,300
Child Care Licensing Transfer	0	54,500	0
<b>Environmental Health Total</b>	<b>\$0</b>	<b>\$6,800,400</b>	<b>\$7,109,900</b>
<b>Payments to Denver Health &amp; Hospital Authority</b>			
Payment for Public Health Clinical Services	\$0	\$1,862,300	\$2,004,100
Payment for Occupational Health Services	0	676,000	676,000
Payment for Denver C.A.R.E.S. Services	0	2,460,000	2,513,900
Payment for Poison Center Services	0	102,000	102,000
Payment for Medically Indigent Services	0	22,600,000	23,900,000
<b>Payments to Authority Total</b>	<b>\$0</b>	<b>\$27,700,300</b>	<b>\$29,196,000</b>
<b>Health Total</b>	<b>\$30,533,461</b>	<b>\$34,500,700</b>	<b>\$36,305,900</b>
<b>General Fund Total</b>	<b>\$510,790,816</b>	<b>\$544,021,966</b>	<b>\$564,484,300</b>

# Special Revenue Funds

## Summary - Estimated Expenditures

	FTE	1996 Actual	1997 Estimated Expenditures	1998 Projected Expenditures
1100 General Government	4.0	\$12,193,324	\$16,404,240	\$13,927,444
1200 Public Safety	54.5	16,249,844	19,498,577	17,200,195
1300 Social Services	1,204.5	140,558,193	158,963,575	81,522,000
1400 Health	5.0	16,961,332	2,801,715	4,444,306
1500 Culture and Recreation	374.9	33,216,539	33,469,883	35,074,521
1600/1900 Community Development	46.0	20,313,819	21,630,448	22,581,761
1700 Economic Opportunity	16.0	6,332,332	6,099,327	4,119,781
<b>Total Special Revenue Funds</b>	<b>1,704.9</b>	<b>\$245,825,385</b>	<b>\$258,867,766</b>	<b>\$178,870,008</b>
5000 Personal Services		\$79,246,102	\$69,895,003	\$71,884,807
6/70 Services & Materials		150,606,749	171,619,450	92,864,873
8000 Equipment		6,129,057	9,291,154	5,067,792
9000 Internal Services		9,843,476	8,062,159	9,052,536
<b>Total</b>		<b>\$245,825,385</b>	<b>\$258,867,766</b>	<b>\$178,870,008</b>

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# Capital Projects

## Capital Projects Summary

Denver has a tremendous investment in its existing infrastructure—its streets, bridges, parks, recreation centers, and other public buildings. Each year the City replaces and adds to these assets through expenditures in various capital project funds, as well as capital expenditures in enterprise funds. The principal capital funds are as follows:

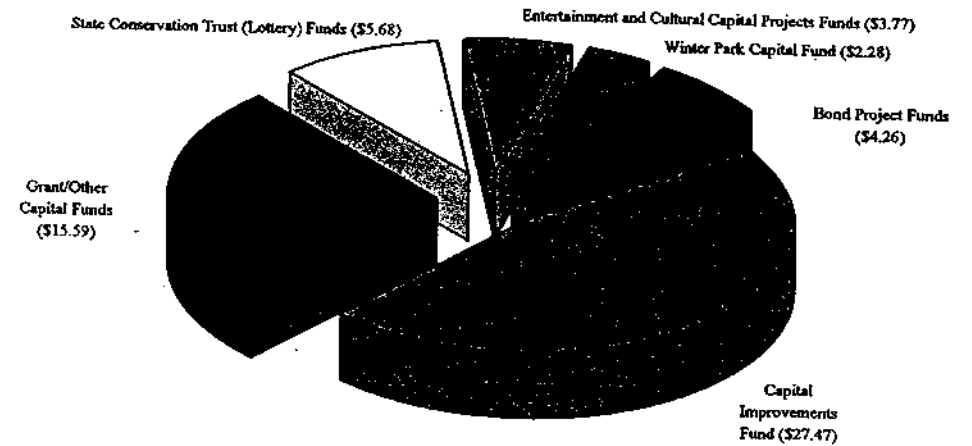
- Winter Park Parks and Recreation Capital Fund - projects are funded from annual revenues from the Winter Park Recreational Resort. Parks and recreation projects are eligible.
- Capital Improvements Fund - projects are funded with proceeds from the City's Occupational Privilege Tax. All facilities are eligible for funding.
- State Conservation Trust Fund - comprised of projects funded with Colorado State Lottery Fund proceeds. Park and recreation projects are eligible.
- Entertainment and Cultural Capital Projects Funds - surplus seat tax revenues are the sole funding source. Projects at facilities that generate the tax are eligible.
- Bond Project Funds - financial resources are bond proceeds from excise tax revenue bonds and general obligation bonds authorized in City-wide elections.
- Grant Capital Funds - funding sources are varied and may include State funds, private monies and federal grants.

A single review and evaluation process is used to select projects for the Winter Park, Capital Improvements, State Conservation, and Entertainment and Cultural Capital Projects Funds. Selection criteria include legal or contractual agreement mandates, health and safety concerns, preservation of infrastructure, economic benefits, annual work program goals, neighborhood plan, master plan or City Comprehensive Plan goals, and service delivery considerations.

# Capital Projects

## Capital Projects Expenditure Summary

**\$59.04 Million**



(\$ in Millions)

Source: Capital Projects - Schedules 3001, 3101, 3501, 3600, 3700, 3800, 3900

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**Winter Park Parks and Rec Capital Fund Summary**  
**Schedule 3001**

(\$ in thousands)

**Revenues, Expenditures, and Changes in Fund Balance**  
(For Budgetary Purposes Only)

	1996 Actual	1997 Revised	1998 Recommended
<b>Financial Resources</b>			
Winter Park Payments	\$2,099	\$2,062	\$2,094
Investment Earnings (interest)	156	51	50
Other Transfers	0	0	136
<b>Total</b>	<b>\$2,255</b>	<b>\$2,113</b>	<b>\$2,280</b>
<b>Uses of Resources</b>			
Expenditures/Appropriations	\$2,334	\$2,269	\$2,280
Contingency	0	3	0
<b>Total</b>	<b>\$2,334</b>	<b>\$2,272</b>	<b>\$2,280</b>
<b>Net Increase (Decrease) in</b>			
Fund Balance	(\$79)	(\$159)	(\$0)
<b>Fund Balance (Unreserved) January 1</b>	<b>\$237</b>	<b>\$159</b>	<b>\$0</b>
<b>Fund Balance (Unreserved) December 31</b>	<b>\$159</b>	<b>\$0</b>	<b>(\$0)</b>

**Capital Projects**

**Winter Park Parks and Recreation Capital Fund Projects**

Projects	1998 Recommended
<b>Department of Parks and Recreation</b>	
<b>New City-wide Facilities (53%)</b>	
3015-7010 Commons Park Land Payment	\$1,200,000
<b>Subtotal New City-wide Facilities</b>	<b>\$1,200,000</b>
<b>Neighborhood Facilities (47%)</b>	
3042-7010 Sloan Lake Trail	\$200,000
3073-7010 Bear Creek/Bear Valley Trail	125,000
3074-7010 Potenza Park Playground Development	35,000
3075-7010 Daniels Park Well	80,000
3076-7010 Cherry Creek Corridor Study	25,000
3077-7010 Governor's Park	225,000
3078-7010 Montclair Civic Building	150,000
3070-7010 Cook Recreation Center	135,100
3079-7010 Garland Park Dugout Covers	30,000
3059-7010 City-wide Signage	75,000
<b>Subtotal Neighborhood Facilities</b>	<b>\$1,080,100</b>
<b>Total Winter Park Projects</b>	<b>\$2,280,100</b>

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# Capital Improvements Fund Budget Summary

## Schedule 3101

(\$ in thousands)

### Revenues, Expenditures, and Changes in Fund Balance

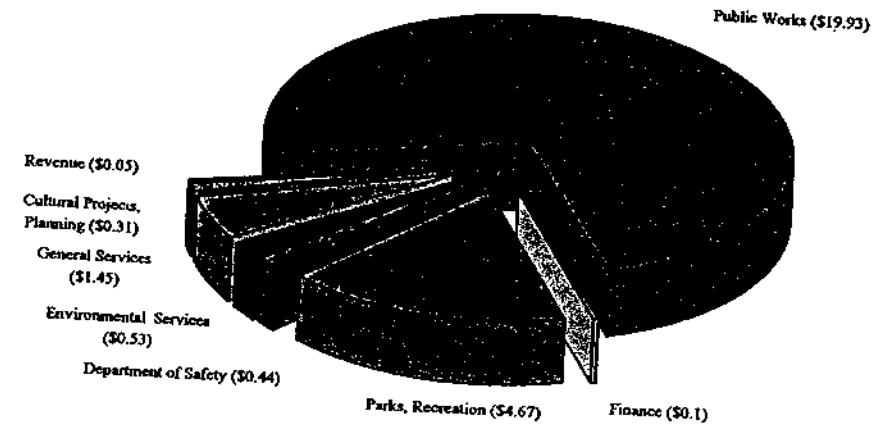
(For Budgetary Purposes Only)

	1996 Actual	1997 Estimated	1998 Recommended
<b>Financial Resources</b>			
Occupational Tax	\$18,847	\$19,129	\$19,416
Investment Earnings	3,013	2,867	2,845
Other (Reimbursements/ Sales)	1,479	2,946	3,060
Highway Users Transfer	0	800	1,643
Other Transfers	0	200	100
<b>Total</b>	<b>\$23,339</b>	<b>\$25,942</b>	<b>\$27,064</b>
<b>Uses of Resources</b>			
Expenditures/Appropriations	\$23,325	\$24,245	\$27,472
Supplementals/Rescissions	1,914	1,482	0
Contingency	0	679	810
Appropriation Transfers	0	110	0
<b>Total</b>	<b>\$25,239</b>	<b>\$26,516</b>	<b>\$28,282</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(\$1,900)</b>	<b>(\$574)</b>	<b>(\$1,218)</b>
<b>Fund Balance (Unreserved) January 1</b>	<b>\$3,692</b>	<b>\$1,792</b>	<b>\$1,218</b>
<b>Fund Balance (Unreserved) December 31</b>	<b>\$1,792</b>	<b>\$1,218</b>	<b>\$0</b>

# Capital Projects

## Capital Improvements Fund Distribution

\$27.47 Million



(\$ in Millions)

Source: Capital Improvements Fund Project Summary

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## Capital Projects

### Capital Improvements Fund Projects

Projects	1998 Recommended
<b>Department of Public Works</b>	
3146-5020 Match - Surface Transportation Program Alameda Ave/Federal Blvd. Intersection (3146-5023)	\$350,000
3145-5701 Bikeways	
Match - Bicycle Parking (3145-5713)	33,000
Match - Bikeway Improvements (3145-5717)	63,000
Match - Bikeway Route 18 (3145-5729)	38,000
3183-5010 Match - Broadway Viaduct Reconstruction	750,000
3173-5010 Match - Central Denver Signal System	32,000
3124-5010 Match - Chambers Road Widening, 40th to 56th	172,000
3127-5010 Match - Colfax Corridor Improvements	5,000
3143-5030 Match - Hazard Elimination Local Match HELM - City-wide (3143-5038)	40,000
3176-5010 Match - Race Ct. at Brighton RR Structure	210,000
3118-5010 Match - Speer Blvd Bridge at Platte River	1,105,000
3141-5700 Match - FAUS Washington/38th S. Platte River to I-70 (3141-5721)	700,000
3167-5010 Participation - Interscape 25 (Broadway to North City Limits)	10,000
3148-5010 Participation - Iowa Underpass Reconstruction	250,000
3170-5010 Participation - Punt the Creek on Cherry Creek	520,000
3177-5010 Participation - SE Transportation Mgmt. Organization	10,000
3194-5010 Alley Maintenance	200,000
3113-5010 Bridge and Viaduct Annual Program	250,000
3105-5010 Bridge Programmed Maintenance and Rehabilitation	
48th Avenue Viaduct Rehabilitation	700,000
8th Avenue Viaduct Rehabilitation	405,000
Havana/Sand Creek Bridge - Joint Repair	50,000
Bridge Maintenance	488,000
3107-5010 Concrete Street and Alley Repairs	400,000
3112-5010 Curb and Gutter Rehabilitation	800,000
3140-5010 Curb Ramps	1,000,000
3126-5010 Pavement Overlay Program	3,358,000
3158-5010 Faded Signs Replacement	200,000
3189-5010 Public Art Repairs	5,000
3179-5010 Sidewalk Repairs	100,000
3188-5010 Traffic Signal Loop Replacement	62,000
3111-5010 Traffic Signals Annual Program	649,000
3159-5010 17th Street Streetscape	1,662,000
3110-5010 Broadway/Lincoln Bus/HOV Lanes	160,000
3180-5010 Central Denver Trans. Study/Implementation	100,000
3114-5010 Central Platte Valley Air Quality/Parking Study	150,000
3195-5010 Cherry Creek Corridor Study	100,000
3108-5010 Cherry Creek Fountain Repair	30,000

## Capital Projects

### Capital Improvements Fund Projects

Projects (Continued)	1998 Recommended	
3178-5010 Light Rail Transit Station Development Program	\$200,000	
3132-5010 Local Improvement District - City Share	75,000	
3144-5010 Montbello Bridge Railings	150,000	
3168-5010 Salt and Sand Domes	250,000	
3101-9938 Transfer to Street & Alley Improvement District Revolving Fund	250,000	
3172-5010 Street Reconstruction - South Syracuse Way	871,000	
3150-5010 Traffic Signal Mastarm Reconstruction	208,000	
3196-5010 Water St./Crescent Dr. Parking & Streetscape Design	75,000	
3162-5010 Platte River Roads/Colorado Ocean Journey Road	450,000	
3197-5010 Little Raven Road - 15th to 19th	1,450,000	
3103-5010 North Denver Treatment Plant Site Demolition	250,000	
3104-5040 16th Street in Central Platte Valley		
16th St. Consolidated Main Line Ped. Crossing (3104-5046)	90,000	
16th St. Mall Extension - Wewatta to Chestnut (3104-5047)	50,000	
16th St. Bridge - Demolition/Replacement (3104-5048)	400,000	
<b>Total Department of Public Works</b>	<u>                    </u>	\$19,926,000
<b>Natural History Museum</b>		
3485-6910 Fire Alarm System Upgrade	\$50,000	
<b>Total Natural History Museum</b>	<u>                    </u>	\$50,000
<b>Art Museum</b>		
3477-6810 Security System Replacement	\$180,000	
<b>Total Art Museum</b>	<u>                    </u>	\$180,000
<b>Department of Safety</b>		
<b>Fire</b>		
3362-4010 Fire Station Renovations City-wide	\$163,400	
<b>Subtotal Fire</b>	<u>                    </u>	163,400
<b>Police</b>		
3310-3601 EEB/Service Center Work Area & Common Area HVAC	\$92,900	
<b>Subtotal Police</b>	<u>                    </u>	92,900
<b>Undersheriff</b>		
3311-3901 County Jail Repairs		
Heat Exchanger Hot Water	\$27,000	
Bldg 22 - Receptacle for Hot Carts	21,000	
Bldg 20 - Hot Water Boiler	15,000	
Contact Visit - HVAC	35,000	
Bldg 4 - Steam Piping	14,000	
Steam Consolidate Return Tank	45,000	
Header Valves for Boilers	28,000	
<b>Subtotal Undersheriff</b>	<u>                    </u>	185,000
<b>Total Department of Safety</b>	<u>                    </u>	\$441,300

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## Capital Projects

### Capital Improvements Fund Projects

Projects (Continued)	1998 <u>Recommended</u>	
<b>Department of Environmental Health</b>		
Environmental Services		
3151-5810    Underground Tank Testing/Replacement	\$515,000	
Subtotal Environmental Services	<u>515,000</u>	
Environmental Protection		
3491-8901    Denver Connect Project	\$15,000	
Subtotal Environmental Protection	<u>15,000</u>	
Total Department of Environmental Health		\$530,000
<b>Denver Public Library</b>		
3469-6710    Branch Libraries - Repairs		
Barnum Branch - Rooftop HVAC	\$30,000	
Total Denver Public Library	<u>30,000</u>	\$30,000
<b>Department of General Services</b>		
Utilities		
3454-1810    Energy Efficiency Relamping	\$500,000	
3455-1810    Energy Star Buildings	300,000	
Subtotal Utilities	<u>800,000</u>	
Public Office Buildings		
3421-1410    Repair and Rehabilitation - All Buildings	\$500,000	
3427-1410    Westwood Community Center -		
Parking Lot Repair, Structural & Grading Imprvmts	150,000	
Subtotal Public Office Buildings	<u>650,000</u>	
Total Department of General Services		\$1,450,000
<b>Department of Parks and Recreation</b>		
3205-7010    GOCO Match - Hirshorn Park	\$225,000	
3210-7010    Highline Trail	40,000	
3236-7010    Bear Creek Park Marston Tributary/Landscape	200,000	
3266-7010    City Park Fountain	100,000	
3267-7010    North Denver Park Development at Globeville	500,000	
3256-7010    Commons Park		
Design & Development	2,150,000	
Building Demolition	1,200,000	
3265-7010    Platte Tributaries - Trail Connections	100,000	
3259-7010    Daniels Park - Fence	50,000	
3204-7010    Maintenance Headquarters/Purchase Land/Bldg.	100,000	
Total Department of Parks and Recreation		\$4,665,000
<b>Department of Revenue</b>		
3451-2210    Local Improvement District City-Share	\$50,000	
Total Department of Revenue	<u>50,000</u>	\$50,000

## Capital Projects

### Capital Improvements Fund Projects

Projects (Continued)	1998 <u>Recommended</u>	
<b>Planning and Development Office</b>		
3495-0710    15th St. Pedestrian Corridor Upgrades - Court to California	\$50,000	
Total Planning and Development Office	<u>50,000</u>	\$50,000
<b>Department of Finance</b>		
3273-3010    303 W. Colfax Repair		
3457-3010    Property Planning and Evaluation	\$50,000	
3460-3010    City-wide Property Management	25,000	
Total Department of Finance	<u>25,000</u>	\$100,000
<b>Total Capital Improvements Fund</b>		<u>\$27,472,300</u>

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# State Conservation Trust Fund Budget Summary

## Schedule 3501

(\$ in thousands)

### Revenues, Expenditures, and Changes in Fund Balance

(For Budgetary Purposes Only)

	1996 Actual	1997 Estimated	1998 Recommended
<b>Financial Resources</b>			
Colorado State Grant	\$4,226	\$4,621	\$4,338
Investment Earnings (interest)	437	396	397
Other	4	0	809
<b>Total</b>	<b>\$4,667</b>	<b>\$5,017</b>	<b>\$5,544</b>
<b>Uses of Resources</b>			
Expenditures/Appropriations	\$5,874	\$5,381	\$5,680
Supplementals/Rescissions	(80)	0	0
Contingency	0	60	25
<b>Total</b>	<b>\$5,794</b>	<b>\$5,441</b>	<b>\$5,705</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(\$1,127)</b>	<b>(\$424)</b>	<b>(\$161)</b>
<b>Fund Balance (Unreserved) January 1</b>	<b>\$1,713</b>	<b>\$586</b>	<b>\$161</b>
<b>Fund Balance (Unreserved) December 31</b>	<b>\$586</b>	<b>\$161</b>	<b>\$0</b>

## Capital Projects

### State Conservation Trust Fund (Lottery) Projects

Projects	1998 Recommended
<b>Department of Parks and Recreation</b>	
3519-7010 Mountain Parks Improvements Morrison Vehicular Bridge Rehabilitation	\$50,000 \$50,000
3533-7010 Recreation Center Rehabilitation City-wide Recreation Center Repair Projects	\$893,000 \$893,000
3533-7001 Recreation Center Rehabilitation (PRM)	\$177,000 \$177,000
3512-7002 Recreation Center Improvements College View - Senior Center HVAC (3512-7007) Recreation Centers Condition Assessment (3512-7008)	\$30,000 65,000 \$95,000
3513-7010 Rude Recreation Center Remodel	\$75,000 \$75,000
3514-7010 Skyland Recreation Center Addition	\$1,250,000 \$1,250,000
3529-7010 Montbello Recreation Center Addition	\$260,000 \$260,000
3535-7010 Swimming Pool Rehabilitation City-wide Swimming Pool Program	\$128,500 \$128,500
3535-7001 Swimming Pool Rehabilitation (PRM)	\$50,000 \$50,000
3531-7010 Swimming Pool Scheduled Repair/Improvements Berkeley Pool - Paint & Tile (Indoor) Washington Park Pool - Paint Mestizo-Curtis Baby Pool - Repair 20th Street - Filter Replacement MLK Pool - Paint	\$40,000 40,000 20,000 118,000 40,000 \$258,000
3542-7010 Playgrounds - Rehabilitation Bear Valley #2 - Redevelop Playground Harvey Park - Redevelop Playground Bezoff - Redevelop Playground Platt - Redevelop Playground Franco - Redevelop Playground	\$75,000 75,000 75,000 110,000 75,000 \$410,000
3542-7001 Playgrounds - Rehabilitation (PRM) Sand Replacement Equipment Response Fund	\$50,000 50,000 \$100,000

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## Capital Projects

### State Conservation Trust Fund (Lottery) Projects

Projects (Continued)	1998 Recommended
3544-7001 <b>Irrigation/Drainage Improvements (PRM)</b> City-wide Meters and Backflow Preventers	\$50,000
3541-7010 <b>Parks Rehabilitation</b>	\$165,000
City-wide Parks & Parks Buildings Maintenance	
City-wide Citizens Response	\$15,000
Exterior Rehabilitation	20,000
Security/Fire	15,000
Painting	20,000
HVAC/Electrical/Mechanical	15,000
Interior Rehabilitation	20,000
Roof Repair	30,000
City-wide Signage Replacement	15,000
Lighting	15,000
3541-7001 <b>Parks Rehabilitation (PRM)</b>	\$110,000
City-wide Parks & Parks Buildings Maintenance	
Drinking Fountain Repair & Replacement	\$10,000
Monument/Fountain Repair	20,000
City-wide Amenities Response	15,000
Bollards & Gates	20,000
Fencing	5,000
Pavement Marking	10,000
Concrete Facilities	20,000
Building Rehabilitation	10,000
3534-7003 <b>Parks Improvements</b>	\$70,000
Rocky Mountain - Remove Burned Restrooms (3534-7005)	\$20,000
Salisbury Lateral Ditch/Pipe Installation (3534-7006)	50,000
3536-7010 <b>City-wide Bus Bench Replacement Program</b>	\$50,000
3538-7010 <b>Rocky Mountain Lake Trail &amp; Shoreline</b>	\$300,000
3540-7001 <b>Picnic/Park Benches Installation/Replacement (PRM)</b>	\$100,000
3530-7010 <b>Harvard Gulch Park Improvements</b>	\$135,000
3545-7010 <b>56th Avenue Concrete Trail</b>	\$200,000
3554-7010 <b>Tennis Court Rehabilitation</b>	\$12,000
City-wide Tennis Program	

## Capital Projects

### State Conservation Trust Fund (Lottery) Projects

Projects (Continued)	1998 Recommended
3554-7001 <b>Tennis Court Rehabilitation (PRM)</b>	\$26,000
3555-7010 <b>Athletic Field Rehabilitation</b>	\$110,000
City-wide Athletic Field Program	
3555-7001 <b>Athletic Field Rehabilitation (PRM)</b>	\$70,000
3546-7010 <b>Athletic Field Improvements</b>	\$20,000
East Ranch Ballfield Development	
3559-7010 <b>Concrete/Asphalt Paving Rehabilitation</b>	\$70,000
City-wide Park Roads	
3559-7001 <b>Concrete/Asphalt Paving Rehabilitation (PRM)</b>	\$30,000
City-wide Park Roads	
3548-7010 <b>Concrete/Asphalt Paving Improvements</b>	\$100,000
Sloan Lake - Road Improvements	\$50,000
City Park Circulation & Parking Study	50,000
3506-7010 <b>Trails/Walks Rehabilitation</b>	\$70,000
City-wide Trails Response	\$20,000
City-wide Railings/Recovery	50,000
3506-7001 <b>Trails/Walks Rehabilitation (PRM)</b>	\$50,000
City-wide Trails Response	
3510-7010 <b>Botanic Gardens</b>	\$100,000
Structural Repairs	
3549-7010 <b>Denver Zoo</b>	\$95,000
Administration Office Reroofing	\$55,000
Monkey House Reroofing	40,000
<b>Total Lottery Projects</b>	
	\$5,679,500

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## Capital Projects

### Entertainment and Cultural Capital Projects

#### Entertainment and Cultural Capital Projects Fund

**For information only**

As a matter of policy, each November the Mayor initiates an appropriation to this capital fund in an amount equal to the surplus seat tax revenues that are available each year after all annual debt service payments are made on the 1985 Excise Tax Revenue Bonds. Projects at facilities generating seat tax are eligible for funding. The appropriation occurs as follows:

In November, the manager of the Department of Revenue determines the amount of surplus seat tax and transfers this amount to the General Fund. The Mayor then requests an ordinance transferring a corresponding amount from the General Fund to this capital fund, and appropriating the transfer to specific projects at the City's entertainment and cultural facilities. These facilities include Mile High Stadium, the Convention Complex, Coliseum, Red Rocks, Denver Arts Complex, and McNichols Arena.

The projects considered for funding are evaluated as part of the City's annual capital improvements budget process but, as indicated above, are not appropriated as part of the Mayor's annual budget. The following pages show the estimated revenue available for capital projects recommended for this fund for appropriation in November 1997.

## Entertainment and Cultural Capital Projects Fund Schedule 3900

(\$ in thousands)

### Revenues, Expenditures, and Changes in Fund Balance (For Budgetary Purposes Only)

	1996 Actual	1997 Estimated	1998 Recommended
<b>Financial Resources</b>			
Transfer from General Fund*	\$4,559	\$6,660	\$8,200
Other	1	0	0
<b>Total</b>	<b>\$4,560</b>	<b>\$6,660</b>	<b>\$8,200</b>
<b>Uses of Resources</b>			
Expenditures/Appropriations	\$3,315	\$3,020	\$3,768
Supplementals/Rescissions	259	0	0
Contingency Reserve	0	4,500	421
<b>Total</b>	<b>\$3,574</b>	<b>\$7,520</b>	<b>\$4,189</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$986</b>	<b>(\$860)</b>	<b>\$4,011</b>
<b>Fund Balance (Unreserved) January 1</b>	<b>\$3,525</b>	<b>\$4,511</b>	<b>\$3,651</b>
<b>Fund Balance (Unreserved) December 31</b>	<b>\$4,511</b>	<b>\$3,651</b>	<b>\$7,662</b>

\*Revenue is received in November preceding the year shown.

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## Capital Projects

### Entertainment and Cultural Capital Projects

Projects	1998 Recommended
<b>Theatres and Arenas</b>	
<b>Denver Performing Arts Complex</b>	
Repair and Paint Vaults 1 and 2	\$200,000
Repair Pavilion Roof Leak and Replace Carpet	50,000
Pavilion Food/Beverage Space Improvements	25,000
<b>Coliseum</b>	
Roof (Arcade)	60,000
Asbestos Abatement	10,000
HVAC Air Quality Control	50,000
Restroom Upgrades	40,000
Paint Interior	100,000
Renovate Dressing Rooms	25,000
Carpet Replacement	10,000
Hook-up Third Chiller (Ice Floor)	25,000
Box Office Upgrade (Door 4)	25,000
Upgrade Show Power	30,000
<b>McNichols</b>	
Repair/Replace Building Transformers	50,000
Repair Exterior Walkways	10,000
Private Boxes Repairs	30,000
Annual Carpet Replacement	20,000
Locker Room Repairs	20,000
Install NBA Lighting	40,000
Parking Lot Signage/Striping/Sealing	20,000
<b>Convention Center</b>	
Upgrade Telephone System	10,000
Meeting Room Ventilation and A/C	25,000
Electrical Upgrade in Meeting Rooms	20,000
Exhibit Floor Plug-in Bus Duct System	490,000
Repair Exterior Steps/Concrete	32,000
<b>Currigan Hall</b>	
Handicap Accessible Water Fountains	40,000
Repair 13th Street Ceiling	68,000
Replace All Dimmers	25,000
Concrete Repairs to Plazas and Walk	24,000
Repair Pedestrian Access Doors	79,000
<b>Red Rocks</b>	
Mixing Console/Suite	100,000
Trading Post Roof	25,000
Domestic Water Design/Construction	90,000
Sewer Design/Construction to Morrison	40,000

## Capital Projects

### Entertainment and Cultural Capital Projects

Projects (Continued)	1998 Recommended
Road #1 Tunnel Repair	125,000
Modify North and South Tower Boxes	40,000
Safety Improvements - Rails and Gates	10,000
Seat Repairs (Replacement)	50,000
Road Repair	30,000
Street/Parking Lot Lighting	100,000
Directional/Informational Signage	10,000
Flagstone Repair	50,000
<b>Buell Theatre</b>	
Ventilation in Break Room	60,000
Rework Lobby Signage	10,000
<b>Boettcher Hall</b>	
Replace Chillers/Cooling Tower	100,000
Roof Replacement	300,000
Humidity-Dispersion Tubes	10,000
<b>Auditorium/Conference Rooms</b>	
Replace Ext. Doors	15,000
Roof Repair	75,000
<b>All Facilities</b>	
ADA Improvements	25,000
Asphalt/Concrete Repairs/Striping	50,000
<b>Total Theatres and Arenas</b>	<b>\$2,968,000</b>
<b>Department of Public Works (3931-5010)</b>	
<b>Denver Performing Arts Complex</b>	
D.P.A.C. Garage Improvements	\$250,000
Revenue Control Upgrade	100,000
Concrete Repair; Entrance Rework	290,000
Retail Space HVAC, Steam, and Fire Sprinkler Replacement	50,000
Signage Rehabilitation	100,000
Lighting Upgrade	10,000
Elevator Upgrade	10,000
<b>Total Public Works</b>	<b>\$800,000</b>
<b>Total Entertainment and Cultural Projects</b>	<b>\$3,768,000</b>

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# Bond Project Funds Expenditure Summary

## Schedule 3600 and 3700

(For Budgetary Purposes Only)

Projects	1996	1997	1998
	Actual	Estimated	Projected
<b>Excise Tax Bonds</b>			
3652-1610 Arts Complex Construction	\$5,710	\$893	\$26,705
3653-1610 Red Rocks Construction	944	34	12,518
<b>1989 General Obligation Bonds</b>			
3751-4030 Fire Station #10	\$247	\$0	\$0
3753-1610 Public Events Centers	15,579	380	0
3754-0100 National Western Stock Show	65,124	0	0
3755-5010 Central Platte Valley	182,303	126,650	0
3756-1430 City & County Building Repair	30,842	224,693	227,053
3757-1440 City & County Air Conditioning	522,834	100,000	233,623
3758-8010 Denver Health Medical Center	1,980	0	0
3759-7030 Parks and Recreation	3,521,005	4,933,447	2,887,528
3760-5010 Streets and Highways	660,318	2,777,302	332,500
<b>1990 General Obligation Bonds</b>			
3761-6710 Denver Public Library	\$1,756,173	\$124,826	\$539,276
	<u>\$6,763,059</u>	<u>\$8,288,225</u>	<u>\$4,259,203</u>

# Grant/Other Capital Funds Expenditure Summary

## Schedule 3800

(For Budgetary Purposes Only)

Projects	1996	1997	1998
	Actual	Estimated	Projected
3807-0110 GOCO Legacy Project 1996-2000	\$158,925	\$700,000	\$716,075
3820-0110 South Platte River Signage	0	0	20,000
3868-0110 Platte River Corridor - Imperative 2000	37,171	12,829	0
3888-0110 Northside Water Treatment Plant Demolition	0	0	800,000
3864-1610 Denver Performing Arts Center Improvements	(14,345)	0	0
3890-1610 Arts Complex - Non-bond	33,319	0	0
3805-5010 Park Ave. West at Market St. Hazard Elim.	15,917	0	0
3809-5010 York Street/47th Avenue Railroad Crossing	0	16,314	124,265
3811-5010 Federal & Alameda Intersection Improvements	1,413,765	3,519,177	500,000
3816-5010 Hazard Elimination	(48,059)	0	0
3817-5010 Colorado Blvd. at Alameda & at Evans	94,213	143,053	100,000
3819-5010 Platte Valley Improvements Reimbursement	434,620	845,184	498,375
3821-5010 DUT Intermodal Feasibility Study	53,187	0	0
3824-5010 Airport Corridor Rail Service - DOT	19,854	0	0
3825-5010 Eastbound Speer Blvd. Bridge	0	180,055	1,000,000
3831-5010 Central Business Dist. -Traffic Control Signals	0	0	500,000
3832-5010 Westbound Speer Blvd. Bridge	0	100,000	3,000,000
3833-5010 6th Ave. Viaduct, Kalamath to Seminole	364,614	4,254,455	27,815
3834-5010 6th Ave. Viaduct Widening and Bridge Rehab	(2,470)	0	0
3841-5010 Light Rail - Traffic Signal Program	0	0	150,000
3846-5010 Lowry Business Center Loop Road	0	0	0
3847-5010 Broadway Viaduct Replacement	0	0	0
3851-5010 Alameda Pkwy/Monaco Pkwy	4,147,956	983,000	1,547,573
3853-5010 Federal Blvd. Median Improvements	9,141	47,204	0
3855-5010 Restoration, Renovation Fire Station #18	232,911	14,816	150,000
3857-5010 Federal Boulevard Traffic Signal Upgrades	0	27,000	64,395
3862-5010 Railroad Crossing Florida/Lipan	1,800	0	0
3863-5010 Central Platte Valley Infrastructure	(2,265)	52,567	0
3865-5010 Auraria Pedestrian Safety Improvements	0	974,566	2,857,000
3867-5010 Intersection Mobility Management Study	0	100,000	40,000
3880-5010 23rd Street Viaduct	34,249	3,984	7,171
3881-5010 Local Public Improvement Dist. Construction	2,665,238	325,557	1,500,000
3883-5010 Local Public Improvement Dist. Assessment	0	40,000	436,285
3886-5010 Alameda Avenue/Federal Boulevard to Knox	0	0	0
3889-5010 Washington Avenue/38th, I-70 to Platte River	27,954	0	0
3891-5010 8th Avenue, Federal Boulevard to Knox	12,287	309,084	0
3893-5010 Excise Tax Non-Bond Project (Conv. Center)	81,051	0	0
3896-5010 Traffic Signals Study-CDOT	66,329	10,126	32,728
3896-5041 Traffic Study-Signal Equipment Purchase	68,944	6,300	31,604
3896-5043 Traffic Study-Alameda Ave. Fiber Optic Conduit	0	50,000	100,000
3898-5010 Broadway Viaduct - Phase II	0	150,000	150,000
3802-7010 Kepner/Westwood Trails	5,972	46,722	447,306
3803-7010 Rockmont Park-GOCO	86,516	0	0
	43,883	81,117	0

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# Grant/Other Capital Funds Expenditure Summary

## Schedule 3800

(For Budgetary Purposes Only)

Projects	1996	1997	1998
	Actual	Estimated	Projected
3804-7010 S. Platte River Fishing Pier	40,394	9,606	0
3806-7010 Smokey Hill North Trail Interpretive	8,589	38,411	0
3813-7410 CCC Camp Rehab Plan & Roof	1,400	2,944	0
3818-7010 Tall Bull Memorial Renovation	7,390	19,183	0
3822-7010 Rockmont Park Pedestrian Bridges	0	125,000	0
3827-7010 Field at Fred Thomas Park	0	0	99,000
3828-7010 Fleming Mansion/Landscape and Renovation	0	50,000	50,000
3829-7010 Bluff Lake Park	0	0	57,600
3836-7010 Rockmont Trail Connection to Platte River	0	35,000	0
3852-7010 20th Street Recreation Center Renovation	20,500	4,500	0
3854-7010 Sand Creek Trail Corridor	0	0	55,000
3856-7010 Red Rocks Trading Post Restoration	0	0	48,750
3866-7010 Colorado Blvd. Median No.7	0	0	33,000
3869-7010 Platte Trail Connection to Adams County	0	0	50,000
3873-7010 Cheesman Park Pavilion Restoration	100,000	0	0
3875-7010 Parks and Recreation Maintenance Facility	238,410	45,640	0
3876-7010 Gates Crescent Park Expansion	150,185	0	0
3882-7010 Rockmont Park UDFCD Mtc. Trail	0	15,000	0
3884-7010 Commons Land Acquisition	11,003,216	5,000	391,784
3885-7010 Rockmont Park Acquisition/Development	19,887	0	0
3887-7010 Montbello Drainage Irondale Gulch	78,539	385	0
3894-7010 Leetsdale & Mississippi Park Escrow	1,700	0	0
3897-7010 Children's Fountain	103	0	0
<b>Total</b>	<b>\$21,712,989</b>	<b>\$13,343,779</b>	<b>\$15,585,726</b>

# Debt Service Fund General Obligation Bonds

## Schedule 2000

(\$ in thousands)

### Revenues, Expenditures, and Changes in Fund Balance

(For Budgetary Purposes Only)

	1996 Actual	1997 Estimated	1998 Recommended
<b>Financial Resources</b>			
Property Taxes	\$43,102	\$43,955	\$50,306
Interest Income	2,572	4,427	2,250
<b>Total</b>	<b>\$45,674</b>	<b>\$48,382</b>	<b>\$52,556</b>
<b>Uses of Resources</b>			
Bond Principal Payments	\$26,410	\$27,875	\$29,540
Bond Interest Payments	18,553	16,939	15,310
<b>Total</b>	<b>\$44,963</b>	<b>\$44,814</b>	<b>\$44,850</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$711</b>	<b>\$3,568</b>	<b>\$7,706</b>
<b>Fund Balance January 1</b>	<b>24,166</b>	<b>24,877</b>	<b>28,445</b>
<b>Fund Balance December 31</b>	<b>\$24,877</b>	<b>\$28,445</b>	<b>\$36,151</b>

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## Budget Summary

### Personnel Comparison

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

Definition: 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:

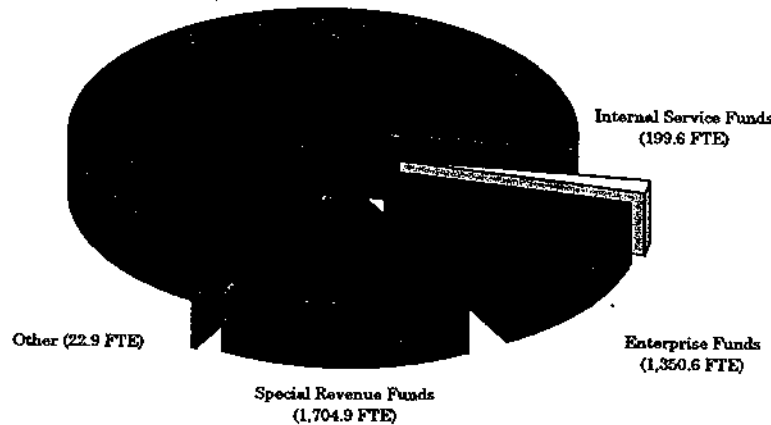
<b>Permanent FTE</b>	The agency's permanent complement
<b>Other FTE</b>	Temporary and on-call employees and seasonal labor
<b>Uniformed FTE</b>	Police officers, firefighters, and deputy sheriffs

The breakdown among the types of FTE can be found on the agency's budget summary page in the Agency Detail section of the budget document.

### 1998 Personnel Comparison - All Funds

**TOTAL FTE: 10,495.6**

General Fund (7,217.7 FTE)



Source: 1998 Personnel Comparison (Budget Summary Section)

## Personnel

### Personnel Comparison (FTE)

Agency/Department	1996 Actual		1997 Approp.		1998 Recom.		1998 Change	
	Perm	Other	Perm	Other	Perm	Other	Perm	Other
<b>General Fund</b>								
0101-0110 Mayor's Office	18.3	0.0	19.6	0.3	20.1	0.3	0.5	0.0
0142-0110 Education and Advocacy Initiatives	1.0	0.0	1.0	0.0	1.0	0.0	0.0	0.0
0101-1010 Mayor's Office of Economic Development	8.5	0.0	10.5	0.0	10.5	0.0	0.0	0.0
0101-3210 Mayor's Office of Contract Compliance	10.4	0.5	14.8	0.0	15.0	0.0	0.2	0.0
0145-3210 Mayor's Office of Contract Compliance-Airport	6.7	0.7	7.0	0.0	8.0	0.0	1.0	0.0
0101-3310 Mayor's Office of Regulatory Reform	3.9	0.4	4.0	0.0	4.0	0.0	0.0	0.0
0101-3410 Mayor's Office of Art, Culture and Film	6.8	0.7	8.0	0.0	8.0	0.0	0.0	0.0
0101-0120 Office of Employee Assistance	3.4	0.0	4.0	0.0	4.0	0.0	0.0	0.0
0101-0510 City Attorney	114.6	4.7	118.5	0.0	116.0	0.0	(2.5)	0.0
0125-0510 Airport Legal Services	14.3	0.6	16.0	0.0	16.0	0.0	0.0	0.0
0149-0510 Social Services Legal Services	19.2	0.0	19.5	0.0	19.5	0.0	0.0	0.0
0101-2910 Risk Management	1.9	0.0	2.0	0.0	2.0	0.0	0.0	0.0
0101-0610 Clerk and Recorder	23.8	2.4	25.0	0.0	25.0	0.0	0.0	0.0
0101-3110 Excise and Licenses	18.9	5.7	20.0	1.5	22.0	0.0	2.0	(1.5)
0101-1110 Human Rights and Community Relations	28.8	2.3	28.0	0.0	28.0	0.0	0.0	0.0
<b>General Administration</b>								
	280.5	18.0	297.9	1.8	299.1	0.3	1.2	(1.5)
0101-0210 City Council	33.3	12.4	45.0	0.0	45.0	0.0	0.0	0.0
0101-0215 Office of Telecommunications	4.5	0.1	6.0	0.0	6.0	0.0	0.0	0.0
0101-0310 Election Commission	21.0	21.0	23.0	0.0	23.0	7.2	0.0	7.2
0101-0410 Career Service Authority	77.3	2.5	79.5	0.0	79.5	0.0	0.0	0.0
0101-0910 Board of Adjustment for Zoning Appeals	3.0	1.5	4.0	0.5	4.0	0.5	0.0	0.0
0101-2010 Auditor	66.0	3.1	70.0	0.0	71.0	0.0	1.0	0.0
0101-2050 Airport Auditor's Services	9.4	0.0	11.0	0.0	11.0	0.0	0.0	0.0
<b>Independent Agencies</b>								
	214.5	40.6	238.5	0.5	239.5	7.7	1.0	7.2
0101-2510 Budget and Management Office	25.4	0.9	28.0	0.0	27.0	0.0	(1.0)	0.0
0101-3010 Asset Management	8.0	0.0	7.0	0.0	7.0	0.0	0.0	0.0
<b>Finance Office</b>								
	33.4	0.9	35.0	0.0	34.0	0.0	(1.0)	0.0

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## Personnel

### Personnel Comparison (FTE)

Agency/Department	1996		1997		1998		1998	
	Actual		Approp.		Recom.		Change	
	Perm	Other	Perm	Other	Perm	Other	Perm	Other
0101-0710 Planning Office	24.9	0.0	27.6	0.0	29.3	0.0	1.8	0.0
0101-0810 Zoning Administration	21.3	0.0	23.0	0.0	24.0	0.0	1.0	0.0
<b>Planning &amp; Development</b>	46.2	0.0	50.6	0.0	53.3	0.0	2.8	0.0
0101-2110 Assessment Division	91.3	0.3	100.0	0.0	99.0	0.0	(1.0)	0.0
0101-2210 Treasury Division	119.4	1.8	125.0	0.0	137.0	0.0	12.0	0.0
0101-2310 Motor Vehicle Division	67.9	2.4	72.0	3.3	72.0	1.3	0.0	(2.0)
<b>Revenue Department</b>	278.6	4.5	297.0	3.3	308.0	1.3	11.0	(2.0)
0101-1910 General Services Administration	5.8	0.0	6.0	0.0	6.0	0.0	0.0	0.0
0101-1410 Purchasing	19.2	0.4	20.0	0.0	20.0	0.0	0.0	0.0
0101-1710 Public Office Buildings	101.4	0.3	107.5	0.0	114.0	0.0	6.5	0.0
0101-1750 POB-Utilities	4.0	0.0	3.0	0.0	3.0	0.0	0.0	0.0
0101-1850 Television Services	7.7	0.1	8.0	0.8	8.5	2.1	0.5	1.3
0101-2610 Information Services Division- <b>Planning &amp; Development</b>	4.8	0.0	6.0	0.0	6.0	0.0	0.0	0.0
0101-2620 ISD-Communications	7.0	1.0	9.5	4.0	15.0	0.0	5.5	(4.0)
<b>General Services Department</b>	149.9	1.8	160.0	4.8	172.5	2.1	12.5	(2.7)
0101-3510 Safety Administration	134.9	50.4	140.5	50.4	143.0	50.4	2.5	0.0
0126-3510 Safe City Initiatives	2.0	0.0	2.0	0.0	2.5	0.0	0.5	0.0
0129-3510 Mayor's Youth Program	0.0	14.3	0.0	20.8	0.0	18.8	0.0	(2.0)
0101-3600 Police Department								
Civilian	184.7	0.0	194.3	0.0	196.0	0.0	1.8	0.0
Uniform	1,424.4		1,409.8		1,399.5		(10.3)	0.0
0101-4000 Fire Department								
Civilian	32.1	1.1	29.0	0.0	29.0	0.0	0.0	0.0
Uniform	879.5		878.0		891.0		13.0	0.0
0101-3901 Undersheriff								
Civilian	207.9	0.0	111.0	0.0	111.0	0.0	0.0	0.0
Uniform	581.4		666.0		706.0		40.0	0.0
<b>Safety</b>	3,446.9	65.8	3,430.5	71.2	3,478.0	69.2	47.5	(2.0)
0101-4210 Civil Service Commission	9.0	0.0	9.0	0.0	9.0	0.0	0.0	0.0
0101-4410 District Attorney	152.8	0.0	155.7	0.0	157.7	0.0	2.0	0.0
0101-4510 Denver County Court	256.8	2.8	265.8	0.0	267.0	0.0	1.3	0.0
0101-4610 Emergency Management	4.0	0.0	4.0	0.0	4.0	0.0	0.0	0.0
<b>Other Safety Agencies</b>	422.6	2.8	434.5	0.0	437.7	0.0	3.3	0.0

## Personnel

### Personnel Comparison (FTE)

Agency/Department	1996		1997		1998		1998	
	Actual		Approp.		Recom.		Change	
	Perm	Other	Perm	Other	Perm	Other	Perm	Other
0101-7010 Parks and Recreation Administration	21.9	1.8	27.0	1.5	34.5	0.0	7.5	(1.5)
0101-7310 Recreation Division								
0101-7510 General Parks	150.2	118.0	165.0	126.0	166.0	128.0	1.0	2.0
0101-7110 CSU Cooperative Extension	186.1	90.6	203.0	94.6	205.0	100.4	2.0	5.8
0101-7410 Mountain Parks	2.0	0.5	2.0	0.5	2.5	0.5	0.5	0.0
0101-7450 Buffalo Bill Museum	7.0	3.4	8.0	3.0	8.0	3.0	0.0	0.0
0101-7610 Parks and Recreation Maintenance	3.9	0.5	4.5	0.0	4.3	0.0	(0.3)	0.0
<b>Parks &amp; Recreation Department</b>	35.8	22.0	38.0	18.1	41.0	18.1	3.0	(0.0)
0101-6710 Denver Public Library	406.9	236.8	447.5	243.7	461.3	249.9	13.8	6.2
<b>Cultural Facilities</b>	415.5	10.3	437.1	3.0	437.1	4.5	0.0	1.5
0101-5110 Office of the Manager	415.5	10.3	437.1	3.0	437.1	4.5	0.0	1.5
0101-5120 Finance and Administration	5.0	1.4	8.0	0.2	8.0	0.2	0.0	0.0
<b>Public Works - Administration</b>	32.6	0.8	35.5	0.8	36.0	0.8	0.5	0.0
0101-5210 Design and Construction Management	37.6	2.2	43.5	1.0	44.0	1.0	0.5	0.0
0101-5230 Building Inspection	13.4	6.6	18.0	3.0	21.0	0.0	3.0	(3.0)
<b>Public Works - Projects</b>	96.4	0.5	112.0	0.5	113.0	0.5	1.0	0.0
0101-5310 Planning and Engineering	109.8	7.1	130.0	3.5	134.0	0.5	4.0	(3.0)
0101-5320 Transportation/City Engineer	26.0	0.2	27.7	0.0	28.0	0.0	0.3	0.0
0101-5530 Traffic Operations	35.7	17.1	47.0	10.0	58.0	0.0	11.0	(10.0)
0101-5910 Parking Management	57.8	0.0	61.0	0.0	62.0	4.1	1.0	4.1
0101-5570 School Crossing Guards	80.5	3.8	86.0	5.8	86.0	5.8	0.0	0.0
<b>Public Works - Transportation</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0101-5510 Street Maintenance	200.0	21.1	221.7	15.8	234.0	9.9	12.3	(5.9)
0101-5520 Solid Waste	173.1	21.3	173.0	27.9	174.0	30.7	1.0	2.8
<b>Public Works - Operations</b>	184.4	35.0	197.0	35.0	196.3	32.2	(0.7)	(2.8)
<b>Public Works Department</b>	357.5	56.3	370.0	62.9	370.3	62.9	0.3	0.0
	704.9	86.7	765.2	83.2	782.3	74.3	17.1	(8.9)

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## Personnel

### Personnel Comparison (FTE)

Agency/Department	1996		1997		1998		1998	
	Actual		Approp.		Recom.		Change	
	Perm	Other	Perm	Other	Perm	Other	Perm	Other
0101-8801 Public Health Administration	9.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0101-8810 Disease Control	41.2	4.0	0.0	0.0	0.0	0.0	0.0	0.0
0101-8850 Environmental Health	31.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0101-8858 Animal Control	36.4	0.5	0.0	0.0	0.0	0.0	0.0	0.0
0101-8859 Air Quality/Environmental Protection	16.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0
<b>Public Health Total</b>	<b>133.9</b>	<b>4.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
0101-8819 Occupational Health and Safety Clinic	8.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0101-8910 Office of the Medical Examiner	18.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Health &amp; Hospitals Total</b>	<b>26.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
0101-8920 Environmental Health Administration	0.0	0.0	6.0	0.0	7.5	0.0	1.5	0.0
0101-8930 Public Health Inspection	0.0	0.0	21.0	0.0	23.0	0.0	2.0	0.0
0101-8940 Animal Control	0.0	0.0	38.0	0.0	38.0	0.0	0.0	0.0
0101-8950 Environmental Protection	0.0	0.0	17.0	0.0	16.0	0.0	(1.0)	0.0
0101-8960 Office of the Medical Examiner	0.0	0.0	21.0	0.0	21.2	0.0	0.2	0.0
<b>Environmental Health</b>	<b>0.0</b>	<b>0.0</b>	<b>103.0</b>	<b>0.0</b>	<b>105.7</b>	<b>0.0</b>	<b>2.7</b>	<b>0.0</b>
<b>Health *</b>	<b>160.5</b>	<b>4.9</b>	<b>103.0</b>	<b>0.0</b>	<b>105.7</b>	<b>0.0</b>	<b>2.7</b>	<b>0.0</b>
<b>Total General Fund</b>	<b>6,560.4</b>	<b>473.0</b>	<b>6,696.7</b>	<b>411.5</b>	<b>6,808.5</b>	<b>409.2</b>	<b>111.8</b>	<b>(2.2)</b>
<b>Internal Service Funds</b>								
6101-1510 Central Services Internal Service Fund	30.7	0.5	33.0	0.5	31.0	0.3	(2.0)	(0.3)
6201-2610 Information Services Division Internal Service Fund	29.9	2.0	32.5	2.0	33.0	2.0	0.5	0.0
6301-5610 Fleet Maintenance Internal Service Fund	112.8	0.3	123.0	1.0	108.0	1.3	(15.0)	0.3
6401-7610 Parks and Recreation Internal Service Fund	13.7	11.0	17.0	0.8	16.0	1.0	(1.0)	0.3
6711-5620 Asphalt Plant Internal Service Fund	7.9	0.0	8.0	0.0	7.0	0.0	(1.0)	0.0
<b>Total Internal Service Funds</b>	<b>195.0</b>	<b>13.8</b>	<b>213.5</b>	<b>4.3</b>	<b>195.0</b>	<b>4.6</b>	<b>(18.5)</b>	<b>0.3</b>

## Personnel

### Personnel Comparison (FTE)

Agency/Department	1996		1997		1998		1998	
	Actual		Approp.		Recom.		Change	
	Perm	Other	Perm	Other	Perm	Other	Perm	Other
<b>Enterprise Funds</b>								
7200-6000 Wastewater Management Enterprise Fund	276.8	6.8	297.0	10.5	285.0	10.0	(12.0)	(0.5)
7300-6100 Airport Enterprise Fund	770.0	25.7	879.0	33.0	883.0	33.0	4.0	0.0
7400-8000 Denver General Hospital Enterprise Fund *	2,707.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7711-7000 Sports Stadium Enterprise Fund	12.0	4.2	13.5	6.8	12.5	6.8	(1.0)	0.0
7800-5800 Environmental Services Enterprise Fund	21.2	0.2	23.4	0.0	23.9	0.0	0.5	0.0
7900-7900 Golf Enterprise Fund	37.1	40.9	40.0	49.0	43.0	53.5	3.0	4.5
<b>Total Enterprise Funds</b>	<b>3,824.7</b>	<b>77.8</b>	<b>1,252.9</b>	<b>99.3</b>	<b>1,247.4</b>	<b>103.2</b>	<b>(5.5)</b>	<b>4.0</b>
<b>Special Revenue Funds</b>								
General Government	4.0		4.0		4.0			0.0
Safety	32.9		58.4		54.5			(3.9)
Social Services	1,125.0		1,192.5		1,204.5			12.0
Health *	278.2		6.8		5.0			(1.8)
Culture and Recreation	341.9		367.4		374.9			7.5
Community Development	46.9		47.0		46.0			(1.0)
Economic Opportunity	23.5		27.0		16.0			(11.0)
<b>Total Special Revenue Funds</b>	<b>1,852.4</b>		<b>1,703.0</b>		<b>1,704.9</b>			<b>1.9</b>
<b>Trust and Capital Funds</b>								
Workers Compensation Special Trust Fund	15.6	1.4	17.0	0.0	20.0	0.0	3.0	0.0
Capital Improvements Fund	0.0	6.5	0.0	7.1	0.0	2.9	0.0	(4.2)
<b>Total Trust and Capital Funds</b>	<b>15.6</b>	<b>7.9</b>	<b>17.0</b>	<b>7.1</b>	<b>20.0</b>	<b>2.9</b>	<b>3.0</b>	<b>(4.2)</b>
<b>Total Personnel Complement</b>	<b>12,448.1</b>	<b>572.5</b>	<b>9,883.1</b>	<b>522.1</b>	<b>9,975.7</b>	<b>519.9</b>	<b>92.7</b>	<b>(2.1)</b>

\* The Department of Health and Hospitals became an independent Authority on January 1, 1997. Approximately 100 employees remained with the City's new Department of Environmental Health. The remainder of employees in the public health and hospital enterprise fund areas became employees of the Authority.

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## Lease Purchase Agreements and Payments

### Lease Purchase Agreements

#### Equipment, Furniture and Other Personal Property

Fund/Org	Agency	Item	Original Lease	Outstanding Liability As of 12/31/97	1998 Scheduled Payments
0101-0310	Election Commission	Copier	\$ 20,592	\$ 9,627	\$ 7,104
0101-2010	Auditor's Office	Computer Eq.	529,182	11,025	11,025
0101-2620	Information Services Communications	Switch	189,975	186,113	46,341
0101-3601	Police Department	Crime Lab Eq.	305,633	45,845	45,845
0101-6710	Denver Public Library	Copiers Computer Eq.	314,754 132,019	209,838 44,006	52,459 44,006
6201-2610	Information Services	Computer Eq.	1,667,551	1,000,530	333,510
7381-6150	Denver International Airport	AGTS Trains	15,006,315	13,505,684	1,500,631

### Lease Purchase Payments

#### Equipment

Year	Item	Original Lease	Outstanding Liability As of 12/31/97	1998 Scheduled Payments
<b>5675-2010 Master Lease (Equipment)</b>				
1989	Equipment	\$12,895,000	\$ 595,000	\$321,750
1990	Equipment	13,365,000	2,110,000	924,920
1991A	Equipment	5,220,000	775,000	249,425

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## Lease Purchase Agreements and Payments

### Real Property

Year	Item	Original Lease	Outstanding Liability As of 12/31/97	1998 Scheduled Payments
<b>5675-2010 Master Lease</b>				
1986	Fire Jail	\$ 1,500,000 2,460,000	\$ 540,000 1,495,000	\$155,830 225,030
1991A	Wastewater	11,395,000	7,665,000	1,176,230
1991B	Denver C.A.R.E.S.	3,225,000	2,350,000	334,085
<b>Stand-Alone Lease Purchase</b>				
1988	Car Impound Lot	\$ 805,000	\$ 145,000	\$ 81,203
<b>5680-2410 Master Indenture</b>				
1996	Human Services Center Project	\$36,100,000	\$ 36,050,000	\$139,778
1996	303 West Colfax Office Building	9,835,000	9,550,000	809,416
1997	Voting Equipment	5,480,000	5,480,000	508,338
<b>5685-2410 Master Indenture</b>				
1996	Commons Open Space	\$12,160,000	\$11,990,000	\$1,227,196
<b>5695-2410 1993-95 Lease Purchase</b>				
1993	23rd St. Salt & Sand Facility	\$1,388,000	\$1,142,000	\$206,141 <sup>1</sup>
1994	Montbello Motor Vehicle Satellite Station	1,235,000	1,063,000	190,525 <sup>1</sup>
1995	Central Services Warehouse	715,000	655,000	85,648 <sup>1</sup>
1995	Information Services Division Facility	860,000	835,000	91,328 <sup>1</sup>

<sup>1</sup> This payment reflects interest accrued during the course of 1998, a portion of which is due 1/1/99

## Tax Levy Assessment and Assessed Valuation

### Tax Levy Assessment

(Per \$1,000 Assessed Value)

	Mills Levied		
	1995	1996	1997
General Fund Budget-City and County	12.783	12.783	11.666
Special Levy			
Social Services Fund	5.541	5.541	5.057
Developmentally Disabled	0.200	0.200	0.183
Bond Sinking Fund	5.473	7.745	7.745
Bond Indebtedness Interest fund	<u>4.585</u>	<u>2.313</u>	<u>2.313</u>
Total Tax Levy-City and County	<u>28.582</u>	<u>28.582</u>	<u>26.964</u>
School			
General Fund	43.518	43.183	39.830
Bond Redemption	<u>3.775</u>	<u>3.775</u>	<u>3.775</u>
Total Tax Levy-School District #1	<u>47.293</u>	<u>46.958</u>	<u>43.605</u>
Others			
Fire Pension Fund	2.055	2.055	1.875
Police Pension Fund	2.451	2.451	2.237
Urban Drainage and Flood Control	<u>0.780</u>	<u>0.780</u>	<u>0.749</u>
Total Tax Levy-Others	<u>5.286</u>	<u>5.286</u>	<u>4.861</u>
<b>Total Tax Levy</b>	<b><u>81.161</u></b>	<b><u>80.826</u></b>	<b><u>75.430</u></b>

### Assessed Valuation

	1995	1996	1997
	Valuation	Valuation	Valuation
Real Estate	\$3,276,701,400	\$3,335,263,000	\$3,848,632,200
Personal Property	546,053,800	579,426,000	623,805,800
Public Utilities	427,037,600	447,879,000	466,307,490
Vacant Land	<u>70,794,100</u>	<u>69,404,000</u>	<u>90,888,140</u>
<b>Total</b>	<b><u>\$4,320,586,900</u></b>	<b><u>\$4,431,972,000</u></b>	<b><u>\$5,029,633,630</u></b>

\* Reflects a temporary mill levy rate reduction for 1997 taxes collectible in 1998. The Taxpayer's Bill of Rights, Section 20, Article X, of the Colorado Constitution (TABOR) limits increases in property tax revenue based on a formula cited in the Constitution, and provides methods including temporary rate reductions to bring property tax revenues within the limits imposed by TABOR. For 1997 the City has temporarily reduced certain mill levies so that it will not exceed the limitations imposed by TABOR.

## General Information and Statistics

### General Information

Denver is located on the eastern slope of the Rocky Mountains in the north-central part of the State. Denver is the capital of Colorado and is the service, financial, transportation and distribution center of the Rocky Mountain region. Over one-half of the population of the State currently resides in the Denver metropolitan area.

### Organization

The City was originally incorporated by a special act passed at the first session of the Legislative Assembly of the Territory of Colorado, adopted and approved on November 7, 1861. The State Constitution was adopted by the people of the State on March 14, 1876, and the Territory was admitted into the Union as a state by proclamation of President Grant on August 1, 1876. Article XX (the "home-rule" amendment) was added to the State Constitution at the State's general election in November, 1902. The City was reorganized thereunder as the consolidated municipal government known as the City and County of Denver and exists as a "home-rule city" under the City Charter adopted by the qualified electors of the City on March 29, 1904, and amended from time to time. The City is a single governmental entity performing both municipal and county functions.

### Government

The City Charter establishes a "strong-mayor" form of government. The Mayor of the City is the chief executive, exercising all administrative and executive powers granted to the City, except as otherwise delegated by the City Charter. The Mayor is elected every four years. The legislative powers of the City are vested in the City Council, consisting of thirteen members, two of whom are elected on an at-large basis and eleven of whom are elected by districts, all for four-year terms. Seven members constitute a quorum, and the vote of seven members is necessary to adopt any ordinance or resolution. Ordinances and resolutions passed by the City Council are subject to veto by the Mayor (except certain ordinances concerning Charter amendment or conventions). The Mayor's veto may be overridden by nine council members.

The City Auditor is the principal accountant of the City and has general powers under the City Charter to account for revenues and expenditures. The City Auditor is elected every four years.

The City Charter provides that a vacancy in the office of the Mayor is to be filled by a special election, except that, if the vacancy occurs within the final six months of a term of office, the acting Mayor, determined as described below, is to discharge the duties of the Mayor for the unexpired portion of the term. Prior to the special election or for the remainder of the unexpired portion of the term, in the event a vacancy occurs in the office of Mayor, the City Charter provides for succession to such office in the following order: the Cabinet member designated by the Mayor as Deputy Mayor, President of the City Council or a Councilmember elected by the City Council.

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The City Charter also establishes a five-member nonpartisan Board of Water Commissioners (the "Water Board") and vests the complete charge and control of the City's water system and plant in the Water Board. All revenues of the system are accounted for in the Water Works Fund, disbursements from which are controlled by the Water Board. Members are appointed by the Mayor for six-year overlapping terms and serve at nominal compensation.

#### Statistical Information

Year of incorporation	1861
Form of government	Mayor-Council
Area in square miles	154.97
Population (1996)	492,650
Number of fire stations	31
Number of police stations	6
Number of parks (includes mountain parks)	285
Acres of parks (includes mountain parks)	18,359
Per capita income (1994)	\$26,466
Total gross assessed property value (1997)	\$5,029,633,630

#### Ten largest taxpayers:

- U. S. West Communications
- Public Service Company of Colorado
- United Airlines
- Columbia-Health One
- Temple Hoyne Buell (Cherry Creek Mall)
- Republic Plaza Corporation
- Crescent Real Estate Equities
- Miller Anschutz Properties, LLC
- Resources Capital Management
- American Telephone and Telegraph

Source of statistical information: Auditor's Comprehensive Annual Financial Report for year ended December 31, 1996.

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