

Special Revenue Funds

Summary

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

The City currently has approximately 130 non-grant Special Revenue Funds, with estimated expenditures totaling nearly \$492 million in 2018. New SRFs must be established by ordinance and approved by City Council. They are set up as either appropriated funds or on a cash basis (non-appropriated). An appropriated SRF's annual budget is established for the ensuing budget year by the amount appropriated in the Long Bill or enabling ordinance, and agencies cannot spend more out of the fund than approved by Council unless the fund receives additional spending authority. Examples of appropriated SRFs include federal entitlement programs administered by Denver Human Services, transfers from the General Fund for youth programs administered by the Office of Economic Development, and the Denver Arts and Venue operating fund, which receives ticket sales revenue from City-owned performing arts centers. Cash basis SRFs, on the other hand, are not appropriated in the Long Bill. Agencies can spend as much out of cash basis SRFs as the funds receive from their dedicated revenue source(s), provided the expenditures fall within the purpose of the fund as established by ordinance. Examples of cash basis SRFs include funds that receive and spend various fee revenue as well as donations funds for the Denver Animal Shelter, Denver Police Department, and other agencies.

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

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

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

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

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

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

Special Revenue Funds Summary

Economic Development Special Revenue Funds are for economic opportunity and community development purposes or activities and programs, including the administration of Community Development Block Grants, Housing and Neighborhood Development, Workforce Investment Act and Temporary Assistance for Needy Families (TANF). The Mayor or his designees, in particular the Director of the Office of Economic Development, are the expending authorities.

Information on the programs funded or partially funded by these special revenue funds can be found in the agency program section of this document.

Special Revenue Funds Financial Summary – All Funds

	2016 Actuals	2017 Appropriated	2018 Recommended
Financial Resources			
Annually Appropriated			
Property	64,568,362	72,169,645	81,271,079
Fees	76,834	15,000	0
Charges for Services	14,158	13,343,556	44,197,455
Use Charges	49,256,425	36,502,300	0
Internal Service and Indirect Cost	744,710	0	0
Miscellaneous Other	77,644,143	130,276,703	123,587,157
Total Annually Appropriated SRF Revenues	192,304,633	252,307,204	249,055,691
Uses of Resources			
Annually Appropriated			
Human Services	133,941,955	183,262,592	190,040,245
Culture And Recreation	44,205,430	49,208,084	47,110,796
Economic Development	860,083	16,095,000	15,733,188
Subtotal Annually Appropriated SRF Funds	179,007,468	248,565,676	252,884,229
Other SRF Expenditures			
General Government	96,052,676	120,758,775	106,538,087
Public Safety	61,022,363	63,609,164	70,071,574
Human Services	3,041,060	8,877,191	14,687,570
Health	695,546	952,576	1,992,127
Culture And Recreation	37,511,618	38,755,705	38,819,425
Economic Development	13,309,338	7,194,554	7,005,193
Subtotal Other SRF Funds	211,632,601	240,147,965	239,113,976
Total SRF Expenditures	390,640,070	488,713,641	491,998,205
Personnel Complement			
General Government	6.60	14.00	18.60
Public Safety	122.30	103.30	97.88
Human Services	1,133.27	1,230.38	1,294.38
Health	8.50	8.67	12.67
Culture And Recreation	156.23	157.98	158.98
Economic Development	21.58	9.62	9.95
Total Personnel Complement	1,448.48	1,523.95	1,592.46

Note: At the end of 2016, the BMO closed several Special Revenue Funds that were inactive and no longer being used. Some of these had cash balances and needed to be zeroed out to be closed. These transactions are recorded as expenditures and thus show up as actuals in 2016 in the SRF summary schedules.

General Government Estimated Expenditures

			2016 FTE	2017 FTE	2018 FTE	2016 Actuals	2017 Estimated	2018 Estimated
Community Planning and Development								
Office of the Manager								
11809	0141000	Landmark Preservation Fund	-	-	-	12,643	50,000	50,000
		Subtotal	-	-	-	12,643	50,000	50,000
Finance								
Budget and Management								
11829	2580000	Grant Development	-	-	-	156,071	93,127	93,127
		Subtotal	-	-	-	156,071	93,127	93,127
Capital Planning and Programming								
11865	2590000	Special Districts Revolving Loan	-	-	-	-	-	200,000
		Subtotal	-	-	-	-	-	200,000
Cash, Risk & Capital Funding								
11835	2550000	Convention Center Hotel - 11835	-	-	-	13,328,616	18,740,152	14,384,816
11860	2550000	Metro Mortgage Assistance Program	-	-	-	2,523,751	3,400,000	3,550,000
		Subtotal	-	-	-	15,852,367	22,140,152	17,934,816
Controller's Office								
11851	2560000	Denver Preschool Program	-	-	-	-	-	21,562,419
		Subtotal	-	-	-	-	-	21,562,419
Office of the Chief Financial Officer								
11863	2501000	Social Impact Bond Program	-	-	-	92,593	807,407	1,570,000
		Subtotal	-	-	-	92,593	807,407	1,570,000
Risk Management								
11838	2557000	Risk Management SRF	-	-	-	528,472	775,000	775,000
		Subtotal	-	-	-	528,472	775,000	775,000
Treasury Division								
11851	2540000	Denver Preschool Program	-	-	-	19,930,869	20,602,245	-
		Subtotal	-	-	-	19,930,869	20,602,245	-
Workers' Compensation								
11864	2558100	Firefighter Heart Benefit	-	-	-	-	-	50,000
		Subtotal	-	-	-	-	-	50,000
General Administration								
City Attorney								
11827	4511000	Liability Claims	-	-	-	2,469,260	7,239,658	2,000,000
		Subtotal	-	-	-	2,469,260	7,239,658	2,000,000
Human Rights and Community Partnerships								
11859	0150000	Energy Efficiency Assistance Fund	1.60	2.00	2.60	2,285,572	2,164,367	2,090,805
15704	0150000	Human Rights/Community Relations	-	-	-	61,120	45,000	50,000
11713	0150000	Strategic Partnership Donation	-	-	-	-	4,600	10,000
		Subtotal	1.60	2.00	2.60	2,346,692	2,213,967	2,150,805
Mayor's Office								
11808	0101000	City Team Week	-	-	-	45,876	-	-
11715	0101000	Mayor's Office Donations	-	-	-	87,368	153,340	153,340
		Subtotal	-	-	-	133,245	153,340	153,340
Office of Children's Affairs								
11704	0103000	Education / Advocacy Donations	-	-	-	13,374	150	150
		Subtotal	-	-	-	13,374	150	150

General Government Estimated Expenditures

			2016 FTE	2017 FTE	2018 FTE	2016 Actuals	2017 Estimated	2018 Estimated
General Services								
Convention & Visitors Bureau								
11845	3012000	Convention Marketing/Tourism	-	-	-	22,728,293	21,721,460	21,721,460
		Subtotal	-	-	-	22,728,293	21,721,460	21,721,460
Independent Agencies								
City Council								
11719	0201000	City Council Personal Meals Fund	-	-	-	1,585	2,000	2,000
11720	0201000	City Council Special Programs	-	-	-	26,656	35,000	35,000
11701	0201000	City Council Special Revenue Fund	-	-	-	144,583	150,000	150,000
		Subtotal	-	-	-	172,825	187,000	187,000
Division of the Clerk and Recorder								
11836	0130000	Electronic Filing Technology	-	-	-	105,000	250,000	100,000
		Subtotal	-	-	-	105,000	250,000	100,000
Office of Human Resources								
11846	0601000	Alternative Transportation	-	-	-	1,980,788	2,171,800	2,171,800
11806	0601000	Career Service Training	-	-	-	104,467	110,000	110,000
		Subtotal	-	-	-	2,085,255	2,281,800	2,281,800
Public Works								
Finance and Administration								
11702	5012000	City Neighborhood Partner Project	-	-	-	3,208	6,000	6,000
		Subtotal	-	-	-	3,208	6,000	6,000
Fleet Management								
11804	5053000	Fleet Replacement Planned	-	-	-	23,403,609	38,518,060	28,283,886
		Subtotal	-	-	-	23,403,609	38,518,060	28,283,886
Right-of-Way Services								
11867	5032000	Revolving Sidewalk Repair	-	-	4.00	-	-	4,000,000
		Subtotal	-	-	4.00	-	-	4,000,000
Solid Waste								
11862	5052000	Composting Fund	5.00	11.00	11.00	659,490	1,679,409	1,698,575
		Subtotal	5.00	11.00	11.00	659,490	1,679,409	1,698,575
Technology Services								
Communication Services								
11832	3072000	Communications Charges	-	-	-	274,266	500,000	500,000
		Subtotal	-	-	-	274,266	500,000	500,000
Denver Media Services								
11706	3041000	Public Access TV Support	-	1.00	1.00	1,213,162	1,500,000	1,118,616
11841	3041000	Technology Services Fund	-	-	-	27,366	40,000	101,093
		Subtotal	-	1.00	1.00	1,240,528	1,540,000	1,219,709
General Government Special Revenue Funds								
Closed*								
						3,844,618		
	Total		6.60	14.00	18.60	96,052,676	120,758,775	106,538,087

Note: At the end of 2016, the BMO closed several General Government Special Revenue Funds that were inactive and no longer being used. Some of these had cash balances and needed to be zeroed out to be closed. These transactions are recorded as expenditures and thus show up as actuals in 2016 in the SRF summary schedules.

Community Planning and Development

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

Department of Finance

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

The [Special Districts Revolving Loan Fund](#), established and funded by a one-time transfer from the general fund in 2018, will support the continued creation of business improvement districts (BIDs) and general improvement districts (GIDs) in the City and County of Denver. BIDs and GIDs will continue to be utilized by Denver as a formal mechanism to compel community financial support in furtherance of key aspects such as the promotion of businesses in targeted districts through specific marketing and placemaking activities and providing enhanced levels of services including the acquisition, installation, maintenance, and financing of enhancements in the public right of way. These enhancements can include specialized cross walks, improved sidewalks, additional pedestrian lighting, wayfinding signs, planters and bus shelters.

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

The [Denver Metro Mortgage Assistance Plus Program](#) provides up to a 4 percent down payment assistance (DPA) grant for mortgage loans targeted to low income homebuyers. The program began in April of 2013. The fund is an administrative mechanism for the financial transactions to facilitate this HUD-allowed program. The program requires a revolving fund to cover expenditures (primarily the 4 percent DPA), which are reimbursed when the loans are pooled and sold as GNMA Certificates. Funded by the proceeds from the sale of loans.

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

The [Social Impact Bond Program](#) is an initiative aimed at measurably improving the lives of people most in need by driving resources towards better, more effective programs. Social Impact Bonds are a unique type of performance-based contract where private and/or philanthropic lenders loan funds to accomplish a specific objective and are repaid based on whether the program achieves its goals. Denver's Social Impact Bond program will use funds from lenders to provide housing and supportive case management services to homeless individuals who frequently use the city's emergency services, including police, jail, the courts, and emergency rooms. The increase in funding in 2018 will go towards program expansion and increased investment in wrap-around services. The program is funded by a General Fund transfer, and the fund is non-lapsing.

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

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

City Attorney

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

Human Rights and Community Partnerships

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

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

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

Mayor's Office

The [City Team Week](#) program provides funding for City Spirit activities including a City Spirit picnic, free days at various city venues, and for the purchase and re-sale of City Spirit store items. Funded by private donations from City and County of Denver benefit providers and City Spirit Store funds.

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

Office of Children's Affairs

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

General Services/Visit Denver

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

City Council

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

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

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

Office of Clerk and Recorder

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

Office of Human Resources

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

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

Public Works

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

The [Planned Fleet Replacement Fund](#) provides funding for fleet replacement on a periodic cycle. Funded by a General Fund transfer, interest income, and other sources. The City will run a companion ordinance to the 2018 Long Bill to broaden the purpose of this fund to include any vehicle acquisition and rename it the Planned Fleet Fund.

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

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

Technology Services

The [Communications Charges](#) Special Revenue Fund provides for charge back of the cost of additions, moves, and changes to agency voice and data wiring. Funded by billing the costs back to user agencies.

The [Public Access TV Support Special Revenue Fund](#)* provides funds to acquire capital equipment for the public access, education access, and government access cable casting operations.

**Comcast provides annual funding to the City via the PEG (Public, Education, and Government) Fee, for TV Support which was split between the Public Access TV Support and the Institutional Network (I-Net) Special Revenue funds. \$48,000 per year was put toward the I-Net fund for maintenance of secondary hub sites and the balance of PEG Fee funding continues to go to Public Access TV Support.*

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

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Public Safety Estimated Expenditures

			2016 FTE	2017 FTE	2018 FTE	2016 Actuals	2017 Estimated	2018 Estimated
Independent Agencies								
Denver County Court								
12807	0501000	Outstanding Judgement/Warrants	4.00	4.00	4.00	408,061	459,174	484,457
12808	0501000	Public Service Programs	5.00	5.00	4.00	277,202	302,476	315,147
Subtotal			9.00	9.00	8.00	685,263	761,650	799,604
Denver District Attorney								
12701	0401000	District Attorney Donations	-	-	-	7,302	7,600	7,600
12010	0401000	Property Confiscation	-	-	-	928,342	600,000	600,000
12811	0401000	Victim Assistance-D.A.	1.75	1.75	2.75	101,835	151,722	282,422
12707	0401000	Victim Services Donations	1.00	2.42	2.00	220,587	141,097	128,019
Subtotal			2.75	4.17	4.75	1,258,065	900,419	1,018,041
Public Safety								
Fire Department Administration								
12706	3521000	Fire Prevention/Investigation Donations	-	-	-	99,258	18,915	18,915
12824	3521000	Police/Fire Pension	-	-	-	19,282,116	23,773,929	24,028,347
12819	3521000	Rocky Mountain Fire Academy	-	-	-	99,484	75,000	75,000
Subtotal			-	-	-	19,480,857	23,867,844	24,122,262
Fire Department Operations								
12804	3522000	Fire Regional Service	-	-	-	33,681	4,424	3,770
12825	3522000	Wildland Fire Reimb Fee Program	1.00	2.00	2.00	2,830,840	2,665,310	2,692,046
Subtotal			1.00	2.00	2.00	2,864,520	2,669,734	2,695,816
Police Department Administration								
12824	3511000	Police/Fire Pension	-	-	1.0	14,599,254	18,896,155	19,577,499
Subtotal			-	-	1.0	14,599,254	18,896,155	19,577,499
Police Department Operations								
12702	3513000	Police Donations	-	-	-	41,995	4,583	4,583
12703	3513000	Police Equestrian Patrol	-	-	-	1,196	2,488	2,488
12704	3513000	Police K-9 Unit	-	-	-	773	2,043	2,043
Subtotal			-	-	-	43,964	9,114	9,114
Safety Management								
56540	3501000	911 Emergency Communications Trust Fund	72.00	68.33	62.33	9,239,518	11,738,360	17,071,530
12821	3501000	Crime Prevention/Control Fund	17.75	-	-	7,028,780	-	-
12804	3501000	Fire Regional Service	-	-	-	56,875	9,226	50,302
12805	3501000	Police Regional Service	-	-	-	51,253	50,000	50,000
Subtotal			89.75	68.33	62.33	16,376,426	11,797,586	17,171,832
Safety Programs								
12711	3504000	Safety Private Donations Fund	-	-	-	4,875	5,000	5,000
Subtotal			-	-	-	4,875	5,000	5,000
Sheriff Administration								

Public Safety Estimated Expenditures



			2016 FTE	2017 FTE	2018 FTE	2016 Actuals	2017 Estimated	2018 Estimated
12822	3531000	Inmate Processing Fees	-	-	-	429,855	629,047	627,968
		Subtotal	-	-	-	429,855	629,047	627,968
Sheriff Operations								
12816	3532000	Sheriff Inmate Welfare and Recreation Fund	1.80	1.80	1.80	1,807,660	1,414,860	1,718,447
12009	3532000	Sheriff Regional Service	18.00	18.00	18.00	2,524,565	2,657,755	2,325,991
		Subtotal	19.80	19.80	19.80	4,332,225	4,072,615	4,044,438
Public Safety								
		Public Safety Special Revenue Funds Closed*	947,059					
		Total	122.30	103.30	97.88	61,022,363	63,609,164	70,071,574

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County Court

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

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

District Attorney

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

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

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

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

Fire Administration

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

The [Police/Fire Pension Fund](#) provides funds for the Police and Fire pensions, both old and new-hires, and is funded by revenue generated by the Police and Fire Pension dedicated mill levy. The funds are used to pay out all annual payments for both police and fire pension payments respectively, including the 8 percent employer contribution for current police officers and firefighters. This change eliminated the General Fund contribution for the City's new-hire Police and Fire pension. For more information, please see the complete details under the Appendices Tab, Police/Fire Pension Plan of this document. This fund is appropriated annually and lapses at year-end. This is for the Fire portion of the pension.

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

Fire Operations

The [Fire Regional Services Program](#) provides funds for the training of firefighters and for construction, remodeling, repair, maintenance, and/or financing of the Denver Fire training facility and is funded by payment from other fire jurisdictions that train their firefighters at this facility. This includes the Hazmat Cost Recovery program.

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

Police Administration

The [Police/Fire Pension Fund](#) provides funds for the Police and Fire pensions, both old and new-hires, and is funded by revenue generated by the Police and Fire Pension dedicated mill levy. The funds are used to pay out all annual payments for both police and fire pension payments respectively, including the 8 percent employer contribution for current police officers and firefighters. This change eliminated the General Fund contribution for the City's new-hire Police and Fire pension. For more information, please see the complete details under the Appendices Tab, Police/Fire Pension Plan of this document. This fund is appropriated annually and lapses at year-end. This is the Police portion of the pension.

Police Operations

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

The [Police Equestrian Patrol Fund](#) purchases horses and program equipment, provides care and veterinary services for the horses, and provides special training for the mounted patrol. Revenue is obtained exclusively from donations, contributions, and other private sources.

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

Safety Management

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

The [Crime Prevention and Control Commission](#) is focused on reducing crime, reducing recidivism, facilitating coordination among justice system agencies, and supporting the development of a data-driven criminal justice system. The Commission facilitates discussions and decisions regarding effective criminal justice policy development, jail population management, and evaluation of sanctions and programs to hold offenders accountable. To minimize jail bed days, the Commission encourages alternatives to sentencing, where appropriate. This program is supported by General Fund transfers as well as grants, donations, project incomes, interest earned, and private receipts. This program and associated funds were transferred to Denver Human Services in 2016. The fund is set up on a cash basis and does not lapse.

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

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

Safety Programs

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

Sheriff Administration

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

Sheriff Operations

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

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

Note: At the end of 2016, the BMO closed several Public Safety Special Revenue Funds that were inactive and no longer being used. Some of these had cash balances and needed to be zeroed out to be closed. These transactions are recorded as expenditures and thus show up as actuals in 2016 in the SRF summary schedules.

Human Services Estimated Expenditures



			2016 FTE	2017 FTE	2018 FTE	2016 Actuals	2017 Estimated	2018 Estimated
Appropriated Special Revenue Funds								
Child Welfare Services								
13005	5532000	Family Crisis Center	63.39	-	-	2,970,246	1,050,200	1,202,156
13005	5533000	Child Welfare Services	345.50	371.00	374.00	33,998,471	41,965,949	42,834,611
Subtotal			408.89	371.00	374.00	36,968,717	43,016,149	44,036,767
Service Delivery and Administration								
13008	5511000	Administration	37.00	35.00	38.00	14,300,601	21,223,261	21,701,815
13008	5513000	Business Management	16.00	17.00	18.00	5,617,344	7,507,094	4,826,642
13008	5515000	Information System and Technology	-	-	9.0	890,907	1,980,200	2,054,473
13008	5516000	Financial Services	51.28	45.28	47.28	3,655,650	3,937,256	4,355,188
13008	5517000	Performance Improvement and Accountability	98.11	113.11	126.11	6,730,523	9,126,625	10,281,376
13008	5521000	Family and Adult Assistance Services	362.99	390.91	410.99	32,468,722	37,662,691	39,732,246
13008	5522000	Child Support Enforcement	113.00	128.00	130.00	7,692,374	9,439,463	9,818,866
13008	5523000	Adult Protection Services	21.00	23.00	23.00	1,908,224	2,150,617	2,213,269
13008	5526000	Community Outreach and Resource Engagement	-	59.00	61.00	2,436,870	4,811,364	5,031,587
Subtotal			699.38	811.30	863.38	75,701,215	97,838,571	100,015,462
Transfers from Service Delivery and Administration								
13008	9910000	Transfer to Affordable Housing SRF - 13008-9911810	-	-	-	1,500,000	2,500,000	2,500,000
13008	9910000	Transfer to Alternative Transportation SRF - 13008-9911410	-	-	-	88,500	88,500	180,900
13008	9910000	Transfer to Crime Prevention and Control Fund - 13008-9913210	-	-	-	-	250,000	411,700
Subtotal			-	-	-	1,588,500	2,838,500	3,092,600
13017	5524000	Child Care	15.00	15.00	15.00	2,374,225	3,446,342	2,566,086
Subtotal			15.00	15.00	15.00	2,374,225	3,446,342	2,566,086
Human Services State and Local Programs								
13302	5543000	Aid to the Blind	-	-	-	-	1,000	1,000
13303	5541000	Aid to Needy Disabled	-	-	-	710,141	1,000,000	1,000,000
13304	5553000	Developmental Disabilities	-	-	-	9,308,544	14,581,654	17,550,654
13305	5551000	General Assistance	2.00	2.00	2.00	1,338,098	1,691,732	1,796,230
13306	5552000	Office of Community Impact - Denver's Road Home	8.00	5.00	5.00	5,952,516	6,548,644	7,281,446
13812	5557000	Homeless Services	-	-	-	-	9,200,000	8,600,000
13813	5581000	Senior/Disabled Rebate Program	-	-	4.00	-	2,600,000	3,100,000
13813	5582000	Wastewater Affordability Program	-	-	-	-	500,000	500,000
13813	5583000	Financial Assistance	-	-	-	-	-	500,000
Subtotal			10.00	7.00	11.00	17,309,298	36,123,030	40,329,330
Total Appropriated SRFs			1,133.27	1,204.30	1,263.38	133,941,955	183,262,592	190,040,245

Human Services Estimated Expenditures

			2016 FTE	2017 FTE	2018 FTE	2016 Actuals	2017 Estimated	2018 Estimated
Non-appropriated Special Revenue Funds								
13301	5511000	Parental Fees Incentive	-	-	-	5,202	100,000	105,000
13310	5511000	Child Welfare Services	-	-	-	-	-	3,000,000
13502	5511000	Integrated Care Management Incentive	-	-	-	188,861	230,000	230,000
13703	5511000	Drug Strategy Donations	-	-	-	1,509	6,000	7,500
13704	5511000	Homeless Services Donations	-	1.00	2.00	2,416,213	80,255	295,547
13706	5511000	DHS Volunteer Services Donation Fund	-	-	-	12,529	18,000	33,000
13802	5511000	Family Crisis Project	-	-	-	-	7,000	-
13808	5511000	Energy Assistance	-	-	-	29,801	130,000	230,000
13811	5511000	Assistance Incentive Program	-	-	-	144,691	100,000	250,000
13950*	5511000	Social Service (closed 2016)	-	-	-	242,253	-	-
Subtotal			-	1.00	2.00	3,041,060	671,255	4,151,047
Office of Behavioral Health Strategies								
13821	5554000	Crime Prevention and Control Fund	-	25.08	29.00	-	8,205,936	10,536,523
Subtotal			-	25.08	29.00	-	8,205,936	10,536,523
Total Non-appropriated SRFs			-	26.08	31.00	3,041,060	8,877,191	14,687,570
SRF Grand Total			1,133.27	1,230.38	1,294.38	136,983,016	192,139,783	204,727,815

Note: At the end of 2016, the BMO closed a number of Human Services Special Revenue Funds (including fund 13950, above) that were inactive and no longer being used. Some of these had cash balances and needed to be zeroed out to be closed. These transactions are recorded as expenditures and thus show up as actuals in 2016 in the SRF summary schedules.

Appropriated in the Long Bill

The [Family Crisis Center](#) provided short-term therapeutic shelter and residential care for children removed from their homes due to reported severe physical or sexual abuse or due to being behaviorally beyond the control of their caretakers. It was licensed to serve up to 64 youth. Funded by a combination of state/federal allocations, county match, and other local revenue. The Family Crisis Center closed in 2016. (See DHS program section for further information.)

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

[Service Delivery and Administration](#) is the primary operational division of Denver Human Services. Funded by a combination of state/federal allocations, county match, and other local revenue.

[Transfer – Housing Investment SRF](#) provides funding to the Office of Economic Development’s Housing Investment Fund. Funded by the appropriated Service Delivery and Administration SRF. For 2017, this transfer will go to the Affordable Housing Property Tax Special Revenue Fund to supplement the City’s dedicated affordable housing revenue.

[Transfer - Alternative Transportation SRF](#) provides the Human Services Department’s share of funding for the Alternative Transportation Program. Funded by the Service Delivery and Administration SRF.

[Transfer - Crime Prevention and Control Commission](#) is a transfer from the appropriated Service Delivery and Administration SRF to the Crime Prevention and Control Commission to fund the Office of Drug Strategy within the Office of Behavioral Health Strategies. DHS’ Business Management division also provides approximately \$100,000 in contract compliance services to the Office of Behavioral Health Strategies.

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

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

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

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

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

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

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

The [Senior/Disabled Rebate Program](#) assists senior citizens and people with disabilities who are living on fixed incomes to lower their property tax or rental payments. The program utilizes a progressive payment system that increases payments to eligible residents in the lowest income categories. The program's income limits are indexed to the Social Security Cost of Living Adjustment index. Beginning in 2017, the Department of Human Services took over all aspects of this program including conducting the eligibility determination function and issuing actual payments. Funding for DHS to administer the program and make payments to eligible applicants comes from a transfer from the General Fund.

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

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

Other Special Revenue Funds

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

[Child Welfare Services](#) offers programming for adolescents in need of protection or who are in severe conflict with the community or their parents, and it provides protection and/or out-of-home (OOH) placement of young children who have been abused, neglected, and/or abandoned. It also develops permanency planning options for children who cannot be returned to their homes. Funded by Managed Care Savings program from prior state fiscal years where there were surpluses in the Child Welfare allocations. The Family Crisis Center was closed in 2016 due to program changes.

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

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

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

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

[Family Crisis Project](#) supported special projects in the Family Crisis Center. Funded by private donations.

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

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

The **Crime Prevention and Control Commission Fund** is focused on reducing crime, reducing recidivism, facilitating coordination among justice system agencies and supporting the development of a data-driven criminal justice system. The Commission facilitates discussions and decisions regarding effective criminal justice policy development, jail population management, and evaluation of sanctions and programs to hold offenders accountable. To minimize jail bed days, the Commission encourages alternatives to sentencing, where appropriate. This program is supported by General Fund transfers as well as grants, donations, project incomes, interest earned, and private receipts. This function was transferred from the Department of Safety to Denver Human Services in 2016.

Note: At the end of 2016, the BMO closed a number of Human Services Special Revenue Funds that were inactive and no longer being used. Some of these had cash balances and needed to be zeroed out to be closed. These transactions are recorded as expenditures and thus show up as actuals in 2016 in the SRF summary schedules.

Health Estimated Expenditures & Description by Agency



			2016 FTE	2017 FTE	2018 FTE	2016 Actuals	2017 Estimated	2018 Estimated
Community Health								
14702	6501000	Animal Care and Control Donations	1.50	1.67	-	150,837	296,638	-
14806	6501000	Public Health and Wellness	-	-	4.00	-	-	949,057
		Subtotal	1.50	1.67	4.00	150,837	296,638	949,057
Denver Animal Protection								
14702	6503000	Animal Care and Control Donations	-	-	1.67	-	-	378,600
		Subtotal	-	-	1.67	-	-	378,600
Public Health Inspection								
14903	6502000	Child Care Facility Inspection	7.00	7.00	7.00	530,328	655,938	664,470
14801	6502000	Environmental Health and Safety	-	-	-	6,000	-	-
		Subtotal	7.00	7.00	7.00	536,328	655,938	664,470
Public Health and Environment Special Revenue Funds								
		Closed*	-	-	-	8,381	-	-
		Total	8.50	8.67	12.67	695,546	952,576	1,992,127

Public Health and Environment

The [Animal Care and Control Donations Fund](#) accepts private donations for animal care and control purposes. This fund is being transferred from Community Health to Denver Animal Protection for 2018.

The [Public Health and Wellness Fund](#) accepts state funds restricted for use on public health programs and General Fund support to address special public health needs. The fund will receive \$500,000 in transfers from the General Fund in 2018 to fund the community response to opioid addiction in Denver.

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

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

Note: At the end of 2016, the BMO closed several Health Special Revenue Funds that were inactive and no longer being used. Some of these had cash balances and needed to be zeroed out to be closed. These transactions are recorded as expenditures and thus show up as actuals in 2016 in the SRF summary schedules.

Culture and Recreation Estimated Expenditures



			2016 FTE	2017 FTE	2018 FTE	2016 Actuals	2017 Estimated	2018 Estimated
General Services								
DAV - Projects								
15717	3050102	Quigg Newton Auditorium Donations	-	-	-	-	200,000	-
		Subtotal	-	-	-	-	200,000	-
Denver Arts and Venues Special Revenue Fund								
15607	3050000	Convention Complex Payments	-	-	-	25,978,416	26,704,814	26,704,814
15815	3050000	Denver Arts and Venues	102.07	104.07	106.07	35,006,752	35,055,615	41,110,796
15714	3050000	Preserve the Rocks	-	-	-	54,973	15,000	15,000
15815	9938100	Transfer to Grant/Other CIF	-	-	-	9,198,678	14,152,469	6,000,000
		Subtotal	102.07	104.07	106.07	70,238,819	75,927,898	73,830,610
Parks and Recreation and Cultural Facilities								
Botanic Gardens								
15803	7027000	Denver Botanical Gardens	-	-	-	1,094,802	1,101,888	1,089,928
		Subtotal	-	-	-	1,094,802	1,101,888	1,089,928
Denver Art Museum								
15802	1200000	Denver Art Museum	3.00	-	-	1,336,732	1,476,188	1,440,847
		Subtotal	3.00	-	-	1,336,732	1,476,188	1,440,847
Denver Public Library								
15807	0801000	Library - Special Trust Fund	8.25	13.00	13.00	2,302,496	1,993,023	2,448,199
		Subtotal	8.25	13.00	13.00	2,302,496	1,993,023	2,448,199
Other Cultural Facilities Support								
15804	1000000	Denver Museum of Nature and Science	-	-	-	969,060	1,175,167	1,117,482
		Subtotal	-	-	-	969,060	1,175,167	1,117,482
Parks and Planning								
15825	7021000	Denver Mountain Parks	4.21	4.71	4.71	482,709	534,212	582,250
15810	7021000	Four Mile Historic Park	-	-	-	75,475	66,600	66,600
		Subtotal	4.21	4.71	4.71	558,184	600,812	648,850
Parks and Recreation Administration								
15817	7010000	Cableland Trust Expenditures	-	-	-	193,000	245,000	245,000
15824	7010000	Citywide Sports Program	3.00	3.00	3.00	874,861	762,920	835,133
15827	7010000	Denver Employee Fitness Center SRF	2.70	2.70	2.70	199,698	168,835	206,349
15707	7024000	CSU Extension Donations	-	-	-	1,292	-	-
15823	7010000	Event Facility	5.50	5.50	5.50	329,088	345,080	353,079
15821	7010000	Facility Rental Program	-	-	1.00	619,978	375,000	435,165
15812	7010000	Lookout Mountain Development	-	-	-	205,060	60,000	60,000
15813	7010000	Municipal Band	-	-	-	51,000	53,000	57,000
15710	7010000	Park/Rec Private Donations	0.50	-	-	378,039	750,000	750,000
15814	7010000	Parks/Rec Property Damage	-	-	-	27,554	35,000	35,000
15711	7010000	Public Tree Canopy	-	-	1.00	32,234	200,000	278,958
15716	7010000	Skatepark Maintenance	-	-	-	-	9,330	9,330
		Subtotal	11.70	11.20	13.20	2,911,803	3,004,165	3,265,014

Culture and Recreation Estimated Expenditures



			2016 FTE	2017 FTE	2018 FTE	2016 Actuals	2017 Estimated	2018 Estimated
Zoo								
15806	7026000	Denver Zoological Foundation	27.00	25.00	22.00	1,926,543	2,484,648	2,089,291
Subtotal			27.00	25.00	22.00	1,926,543	2,484,648	2,089,291
Culture And Recreation Special Revenue Funds Closed*						378,611		
Total			156.23	157.98	158.98	81,717,048	87,963,789	85,930,221

Note: At the end of 2016, the BMO closed several Culture and Recreation Special Revenue Funds that were inactive and no longer being used. Some of these had cash balances and needed to be zeroed out to be closed. These transactions are recorded as expenditures and thus show up as actuals in 2016 in the SRF summary schedules.



Denver Arts and Venues

The [Quigg Newton Auditorium Donations Fund](#) provides for remodeling and improvements to the Quigg Newton Auditorium. Funded by contributions, donations, project incomes, and interest earnings.

The [Convention Complex Payments Special Revenue Fund](#) accounts for the operating expenses at the Colorado Convention Center. Funded by Convention Center operations and a General Fund transfer.

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

The [Preserve the Rocks Donations Fund](#) was established in June 2002 for the purpose of preserving the Red Rocks Park and Amphitheatre. Funded by private donations, contributions, project income, and other private receipts.

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

Denver Botanic Gardens

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

Denver Art Museum

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

Denver Public Library

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



Denver Museum of Nature and Science

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

Parks and Planning

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

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

Parks and Recreation

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

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

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

The [Colorado State University \(CSU\) Extension Donations Fund](#) provides programming that is in alignment with the goals and strategies of the City and the Parks and Recreation Department, and as a response to local resident and industry needs. Program efforts strategically support the Parks and Recreation Vision of Sustainability, Equity, Engagement, and Sound Economics. Programming methods are delivered through the subject areas of 4-H Youth Development, Horticulture, Urban Agriculture, Nutrition, and Community Development. Revenue funded by private donations.

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

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

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

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



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

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

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

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

Denver Zoo

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

Note: At the end of 2016, the BMO closed several Culture and Recreation Special Revenue Funds that were inactive and no longer being used. Some of these had cash balances and needed to be zeroed out to be closed. These transactions are recorded as expenditures and thus show up as actuals in 2016 in the SRF summary schedules.

Economic Development Estimated Expenditures

			2016 FTE	2017 FTE	2018 FTE	2016 Actuals	2017 Estimated	2018 Estimated
Economic Development								
Appropriated Special Revenue Funds								
17401	0117200	Employment First	19.28	-	-	301,856	-	-
17601	0117000	Employer Recruitment, Training and Retention Program	-	-	-	262,027	277,500	277,500
17603	0117000	Summer Youth Programs	1.00	-	0.30	296,200	296,200	531,251
16606	0145000	Affordable Housing Property Tax Revenue Fund	-	9.10	9.10	-	14,721,300	13,424,437
16607	0145000	Affordable Housing Linkage Fee Fund	-	-	-	-	800,000	1,500,000
Total Appropriated SRFs			20.28	9.10	9.40	860,083	16,095,000	15,733,188
Non-Appropriated Special Revenue Funds								
Business Development Division								
11842	0114000	Enterprise Zone				101,000	86,000	86,000
11847	0114400	Business Incentives	-	-	-	5,562,443	2,360,812	2,250,000
Subtotal			-	-	-	5,663,443	2,446,812	2,336,000
Denver Housing Division								
16803	0145000	Affordable Housing and Remediation Fund	-	-	-	17,825	25,000	25,000
16702	0145000	Community Development-Donation	-	-	-	32,362	22,752	22,752
16808	0145000	Housing Incentive Program	1.30	0.52	0.55	208,384	295,000	295,000
16810	0145000	Revolving Affordable Housing Loan Fund	-	-	-	6,690,566	2,848,549	2,770,000
11814	0145000	Revolving Loan Fund	-	-	-	-	163,628	163,628
11819	0145000	Skyline - Administration	-	-	-	3,903	10,000	10,000
11820	0145000	Skyline - Economic Development Project	-	-	-	-	796,128	796,128
11821	0145000	Skyline - Housing	-	-	-	685,000	530,000	530,000
Subtotal			1.30	0.52	0.55	7,638,040	4,691,057	4,612,508
Operations and Communications								
11855	0115000	Marketing Sponsorships	-	-	-	-	16,800	16,800
Subtotal			-	-	-	-	16,800	16,800
Workforce Development Division Special Revenue Funds								
17904	0117000	DETA Special Projects	-	-	-	-	39,885	39,885
Subtotal			-	-	-	-	39,885	39,885
Economic Development Special Revenue Funds Closed*						7,855		
Total Non-Appropriated SRFs			1.30	0.52	0.55	13,309,338	7,194,554	7,005,193
SRF Grand Total			21.58	9.62	9.95	14,169,421	23,289,554	22,738,381

Note: At the end of 2016, the BMO closed several Economic Development Special Revenue Funds that were inactive and no longer being used. Some of these had cash balances and needed to be zeroed out to be closed. These transactions are recorded as expenditures and thus show up as actuals in 2016 in the SRF summary schedules.



Appropriated in the Long Bill

The [Employment First Program](#) provides employment services to assist recipients of food stamps in becoming self-sufficient. Revenues to this fund come from a transfer from the Department of Human Services' Adult Services program through a memorandum of understanding. The fund is appropriated annually and lapses at year end. This program discontinued in OED in 2017.

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

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

The [Affordable Housing Property Tax Revenue Fund](#) was established in 2017 to support the development and preservation of affordable housing for low and moderate-income residents of the City and County of Denver. The funds are dedicated to the production and/or preservation of rental and for-sale housing, the funding of rental assistance and homebuyer assistance programs, the development of permanent supportive housing for homeless persons and/or at-risk individuals in danger of losing their existing homes, homeowner emergency repairs, and other supportive services directly associated with assisting low income households obtain rental housing. The primary funding source is property tax; however, in 2018, it also includes a transfer from the General Fund. For more detailed information please see the Office of Economic Development's section of this budget book. This fund is appropriated annually and lapses at year end. For more information see the affordable housing section of this budget book located within the Office of Economic Development.

The [Affordable Housing Linkage Fee Revenue Fund](#) was established in 2017 to support the development and preservation of affordable housing for low- and moderate-income residents of the City and County of Denver. The funds are dedicated to increase the supply of affordable rental housing, provide funding for renter assistance programs, increase the supply of for-sale affordable housing, and to support homebuyer assistance programs. Revenue is derived from an established linkage fee on development within the City and County of Denver beginning in 2017. Linkage fees range from \$0.40 to \$1.70 per square foot depending on the type of development. For more detailed information please see the Office of Economic Development's section of this budget book. This fund is appropriated annually and lapses at year end. For more information see the affordable housing section of this budget book located within the Office of Economic Development.

Business Development Division

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

The [Business Incentives Fund](#) encourages and develops new investment programs, supports the seeding and nurturing of emerging economic and business targets, and supports existing high economic impact businesses. Revenue for this fund comes from a transfer from the General Fund.

Denver Housing Division

The [Affordable Housing and Remediation Fund](#) was established in 2001 as part of the implementation of the City's Housing Plan. The program supports the development of affordable housing for low and moderate-income residents of the City and County of Denver. This program focuses on the rehabilitation of single-family and multifamily residences, both owner-occupied and rental housing; developing housing for populations with special needs and helping to fund the removal and reduction of lead-based paint hazards. Revenue to this fund comes from developer contributions.

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

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

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

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

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

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

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

Operations and Communications

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



Division of Workforce Development

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

Note: At the end of 2016, the BMO closed several Economic Development Special Revenue Funds that were inactive and no longer being used. Some of these had cash balances and needed to be zeroed out to be closed. These transactions are recorded as expenditures and thus show up as actuals in 2016 in the SRF summary schedules.

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