2027 Mayor's Budget

City and County of Denver



Proposed
September Draft

DENVER
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Mayor's Proposed 2027 Budget

September Draft

Mike Johnston, Mayor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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For the Fiscal Year Beginning

January 01, 2026

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Executive Director

Mayor's 2027 Budget
For the Fiscal Year Ending
December 31, 2027



Mike Johnston, Mayor

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Amy Ford	Executive Director of Transportation and Infrastructure
Jolon Clark	Executive Director of Parks and Recreation
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Al Gardner	Executive Director of Public Safety
Molly Duplechian	Executive Director of Licensing and Consumer Protection
Perla Gheiler	Executive Director of Human Rights and Community Partnerships

Denver City Council



Diana Romero Campbell, President
Council District 4



Serena Gonzales-Gutierrez, Pro Tempore
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Shontel M. Lewis
Council District 8



Darrell Watson
Council District 9



Chris Hinds
Council District 10



Stacie Gilmore
Council District 11



Sarah Parady
Council At-Large
Seat vacated August 5, 2026

Other Denver Elected Officials

Auditor

Timothy O'Brien

Clerk and Recorder

Paul López

District Attorney

John Walsh

Judicial Officers

Denver County Court

Honorable Kerri Lombardi	Presiding Judge
Honorable Melissa Annis	Magistrate
Honorable Arnie Beckman	Magistrate
Honorable David Blackett	Judge
Honorable Kelly Cherry	Judge
Honorable Marguerite Conboy	Judge
Honorable Andrea Eddy	Judge
Honorable Beth Faragher	Judge
Honorable Olympia Fay	Judge
Honorable Reneé Goble	Judge
Honorable Michelle Kline	Magistrate
Honorable Todd Mackintosh	Magistrate
Honorable Chelsea Malone	Judge
Honorable Michelle Martinez-Thomas	Judge
Honorable Isabel Pallarés	Judge
Honorable Nicole Rodarte	Judge
Honorable Barry Schwartz	Judge
Honorable Isaam Shamsid-Deen	Judge
Honorable Fran Simonet	Judge
Honorable Judith Smith	Judge
Honorable Theresa Spahn	Judge
Honorable AnnMarie Spain	Magistrate
Honorable Brian Williamson	Judge

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Office of the Controller

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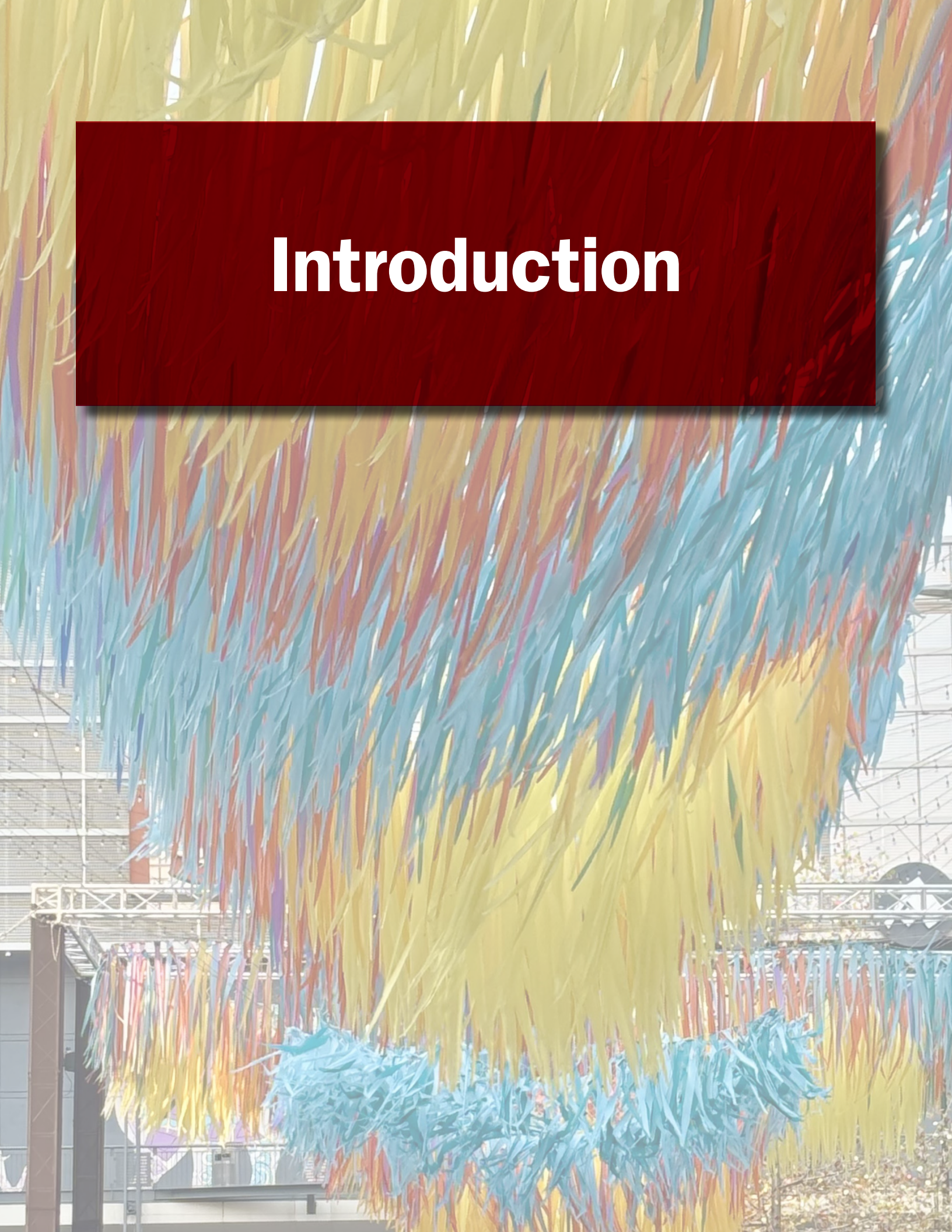
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Introduction

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September 10, 2026

Dear Denver City Council, city team members, and residents of Denver,

Today, I am submitting our proposed 2027 city budget.

Over the past three years, we have made hard choices to control costs while continuing to invest in the things that make Denver safer, more affordable, and more vibrant. We've driven economic recovery through a clear, three-step plan: resolve unsheltered homelessness, bring down crime, and reinvest in downtown—an economic engine for all of Denver. That strategy is paying off. More people are coming downtown, businesses are growing, and our economy is gaining momentum. Sales tax revenue citywide is projected to be 5% higher in 2027 than in 2025. And on 16th Street, our iconic downtown corridor that finally reopened, sales tax revenue is up 18% compared with the same time last year.

For the first time after several years of slowing revenues and difficult budget decisions, Denver's revenues are growing again. We project General Fund revenue will grow 1.1% in 2027. That turnaround reflects the hard work of city employees and Denverites and the investments we have made in our city's future. We have helped thousands of people move off the streets and into shelter and housing. We have driven substantial drops in homicides, auto theft, and property crime. We have reopened and reinvested in downtown and made major investments in neighborhoods across our city. Together, that work is helping put Denver on stronger economic and financial footing.

That stronger footing allows us to invest again in some of our highest priorities. Our proposed 2027 budget invests more in parks and recreation centers, provides critical new support for Denver families experiencing homelessness, increases funding for safe routes to schools, trains new firefighters and deputies, and reinvests in our hard-working employees, all while strengthening the city's reserves.

2026 Revised Revenue Outlook

Nine months into the year, our 2026 revenue projection remains steady and within 0.1% of our original estimate. In 2026, revenue to the city's General Fund is expected to total $1.666 billion, $1.8 million above our original estimate and up $2.9 million from actual revenue in 2025.

2027 Outlook

General Fund revenue in 2027 is projected to total $1.684 billion, an increase of $17.5 million or 1.1% over 2026. This increase is driven by continued growth in sales and use tax revenue, offset by reductions in other revenue sources including property taxes, state marijuana share back revenue,

and one-time revenue that will not continue in 2027. Our proposed 2027 budget keeps General Fund expenditures to $1.680 billion to match revenue, representing a 1% increase in expenditures from 2026 to 2027.

We will also strengthen the city's reserves in 2027. Our General Fund reserves ensure Denver is prepared to weather any economic challenge. Two years ago, when faced with an increasingly volatile national economy, new tariffs, uncertainty in federal funding, and slowing revenue, we took immediate steps to slow the growth of city government. Like many cities across the country, when revenues slowed further and costs continued to rise, we made deeper and more difficult cuts in 2025. Throughout that time, our reserves served as a critical backstop, allowing us to protect the core services Denverites rely on.

Heading into 2027, our disciplined decisions to manage costs and our drive to stimulate economic activity have put us on stronger financial footing. As a result, our proposed 2027 budget protects core city services, increases reserves from 11.4% as of the end of 2025 to 12% in 2027, and allows us to expand investments in several key areas.

Key Investments

In 2027, most city agencies will manage to a budget that is similar to 2026. Notable investments include:

- **$140 million for Denver Parks and Recreation,** a 1.82% increase over 2026, allowing us to open the new, all-electric Westwood Recreation Center in summer 2027, reopen Civic Center Park and Skyline Park in the fall of next year, and implement multiple drought-tolerant Landscape Transformations projects citywide.

- **$4.4 million to invest in Safe Routes to School** – double our 2026 budget proposal – to create safer pedestrian and bicycling paths along high-volume school routes.

- **$84.5 million to ensure every family and individual experiencing homelessness has an opportunity for shelter**, composed of $42.7 million from the General Fund and $41.8 million from the voter-approved Homelessness Resolution Fund. This includes funding to pilot the new Columbine Family Shelter, a family shelter where parents and children can stay together and regain stability.

- **$51 million to support the development of new affordable housing** for individuals and families.

- **$12.8 million for behavioral health programs**, with a focus on bringing clinicians in the city's successful STAR program in-house. Through work to integrate STAR, the Denver Police's co-responder program, and the Roads to Recovery program, we can make accessing care much easier for people in crisis and allow for a holistic approach to addressing individuals who are experiencing addiction or acute mental health concerns.

- **$3 million for new Denver Sheriff and Denver Fire recruit classes and to support the Denver Police Department's data-driven Place Network Investigation strategy to combat crime.** These investments will help maintain staffing in Fire and Sheriff, while Denver Police staffing remains at 96% of authorized strength.

- **$161.5 million for independent agencies** that receive funding from the city's General Fund, including the Denver Clerk and Recorder, City Auditor, District Attorney, County Court, and others, representing an average increase of 3.25%.

- **$10.4 million to invest in our city employees**, providing a 2% merit increase for eligible employees in 2027. The city will also cover increases in employee retirement costs so those costs aren't passed on to employees.

Budgets are ultimately about choices. They show what we value and what kind of city we want to build. Over the last three years, Denver has made hard choices when we needed to. We protected the services residents count on. We kept investing in our future. And we worked to get our economy growing again.

There is more work ahead. But we enter 2027 in a stronger position—with crime and homelessness down, downtown coming back, revenues growing again, and new investments going into neighborhoods across Denver.

I am incredibly proud of the city employees who made that progress possible and who show up every day to serve the people of Denver.

Signed,



Mayor Mike Johnston

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Guide to the Budget Book

The budget book provides detailed information on the City and County of Denver's estimated revenues and expenditures for the upcoming fiscal year. It also serves as a work plan for the City and its departments, establishing priorities, strategic initiatives, and performance measures.

The book is organized into three volumes, each with sections described below. Together, these volumes give residents, policymakers, and employees a clear view of Denver's financial priorities and plans for 2027.

Volume I

Introduction

Includes the Mayor's budget message and an overview of the City's Strategic Framework.

Budget Summary

Highlights the City's overall financial structure and policies. It includes:

- Budget highlights and process calendar
- Overview of fund structure
- Denver's financial and reserve policies
- Exhibits and charts summarizing revenues and expenditures across all funds (General Fund, Special Revenue, Capital Improvement, Debt Service, Enterprise, and Internal Service)
- A citywide personnel comparison across funds

Fund Summaries

- **General Fund**: Financial schedules summarizing revenues by source, expenditures by department/agency, changes in net financial position, and a detailed discussion of major revenue sources.
- **Special Revenue Funds** and **Grants**: Financial schedules for major grants and dedicated funding sources, grouped by program category.
- **Proprietary Funds**: Internal Service and Enterprise Funds, with descriptions, financial summaries, and other information for these business-type funds.
- **Debt Service Funds**: Overview of the City's long-term debt, including financial schedules of general obligation (GO) and excise bonds.

Volume II

Agency/Program Detail

Contains all department and agency budgets along with descriptions of services, goals, and resources. Organized by functional areas:

- Administration
- Aviation
- Community Planning and Development
- Economic Development
- Finance
- General Services
- Public and Environmental Health
- Housing Stability
- Human Services

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- Independent Agencies
- Parks, Recreation, and Cultural Facilities
- Public Safety
- Technology Services
- Transportation and Infrastructure

Department and agency narratives include the following information:

- **Organizational Chart** showing structure
- **Mission** stating the organization's overarching purpose and goals
- **Department** or **Agency Summary** providing a brief overview of the entire organization and its work, including a link to the organization's website
- **Services** describing functional program units and how they deliver service
- **Strategies** explaining ongoing and focused efforts to achieve the mission and improve performance
- **Performance and Program Highlights** summarizing key indicators or performance measures and notable programs, with context on trends, importance, and terminology
- **Department Budget** (large departments only) breaking down divisions, funding sources (General Fund, Enterprise, Internal Service, Special Revenue, and Capital), and comparing prior year actuals, current year appropriations, and the recommended budget
- **Significant Budget Changes** noting shifts in expenditures, revenues, or impacts from citywide policies
- **Budget Detail Tables** providing expenditure, revenue, and personnel summaries at the division or program level, including by funding source

Volume III

Capital Program Detail

Provides an overview of the capital budgeting process, along with financial summaries and detailed project listings by sub-fund. Projects are grouped by category (such as transportation, facilities, and parks) with descriptions and anticipated timelines.

How to Read the Budget Book

The Budget and Management Office uses consistent editorial and presentation conventions throughout the budget book to promote clarity and comparability. Agency mission statements are reproduced as provided by agencies, while other narrative content is edited for consistency. Acronyms are defined on first reference within each narrative.

Unless otherwise noted, **Actuals** reflect recorded activity for a completed fiscal year, **Appropriated** reflects the legally authorized budget for the current year, and **Proposed** reflects the Mayor's proposed budget for the upcoming year. Narrative amounts may be rounded for readability, while budget tables generally present exact amounts; totals may therefore differ slightly because of rounding. In budget tables, parentheses indicate negative amounts or decreases and a dash generally represents zero or no change.

A **full-time equivalent (FTE)** is a standardized measure of budgeted staffing and does not necessarily equal the number of individual employees. Beginning with the 2027 budget, on-call funding is no longer converted into imputed FTE counts. As a result, some apparent FTE reductions between 2026 and 2027 do not represent the elimination of positions, employees, or funding.

Significant Budget Changes identify notable additions, reductions, transfers, and other adjustments included in the proposed budget. These changes may not fully reconcile to the year-over-year variance shown in budget tables because the tables also incorporate baseline changes such as compensation, benefits, and vacancy savings.

The Budget and Management Office welcomes feedback on the clarity and usefulness of the budget book. To share thoughts or ask questions, please visit the Department of Finance website.

Strategic Framework

Protecting Core Services and Building the Conditions for Sustainable Growth

- **VISION:** Denver's vision is to be a **vibrant, affordable, and safe city for all**.
- **MISSION:** The City's mission reflects a simple belief: **our toughest problems are solvable, and we are the ones to solve them**.
- **VALUES:** Employees' work is guided by the values of **Listen, Dare, Deliver.**

The 2027 budget advances that vision by managing costs, protecting essential services, making targeted investments, and strengthening the City's long-term financial position.

These priorities reinforce one another. Safe neighborhoods, fewer people living unsheltered, reliable public infrastructure, a more predictable permitting process, and an active downtown make Denver a better place to live and create stronger conditions for private investment, job creation, and revenue growth. Improving revenues, in turn, helps the City sustain services and rebuild reserves. Although many factors influence the economy, the City's strategy is to focus resources on the conditions municipal government can directly improve.

Managing Costs While Protecting Core Services

Denver made difficult budget decisions in 2026 and continues to constrain expenditure growth in 2027. The City's approach is to preserve the services residents rely on most while aligning staffing, contracts, programs, and facilities with available resources. The budget prioritizes public safety and emergency response; clean streets, solid-waste collection, and infrastructure; parks, recreation, and libraries; permitting and other core regulatory functions; and housing, shelter, behavioral health, and public-health services.

Protecting core services does not mean that every program remains unchanged. Agencies continue to consolidate functions, eliminate or hold vacant positions where operationally feasible, reduce lower-priority spending, and improve business processes. The goal is to limit disruption to essential services while maintaining the capacity to respond to residents and support Denver's economic recovery.

Strategic Investments That Support Growth

Over the past several years, Denver has paired cost management with focused investments in safety, homelessness, housing, downtown, permitting, and public infrastructure. These actions are intended to address immediate needs while strengthening the foundation for long-term growth.

- **Safer neighborhoods and a stronger public-safety workforce**. Denver hired 159 in 2025 and will hire an estimated 127 in 2026. In 2025, murders declined 46 percent and total shootings declined 36 percent compared with 2023. The City continues to combine staffing and enforcement with prevention, behavioral-health response, and coordinated neighborhood interventions.
- **Fewer people living unsheltered**. The annual Point-in-Time Count recorded 1,423 people experiencing unsheltered homelessness in Denver in 2023 and 518 in 2026—a 64 percent reduction. The count is a one-night snapshot and should not be treated as a complete measure of homelessness, but it indicates substantial progress in moving people indoors. Denver is building on that progress through shelter, housing navigation, supportive services, behavioral-health care, and homelessness prevention.
- **A more active and investable downtown**. The rebuilt 16th Street fully reopened in late 2025. Since January 2025, 108 new downtown businesses have opened, and more than 2,500 homes have been built, are under construction, or are in the development pipeline. The expanded Downtown Denver Development Authority awarded $166 million across 13 projects in its 2025 pilot year, supporting housing, businesses, safety, parks, and public spaces.
- **Long-term infrastructure investment**. Denver voters approved the $950 million Vibrant Denver Bond in November 2025. The six-year program includes 58 projects involving streets, bridges, parks, recreation centers, libraries, cultural facilities, affordable housing, health facilities, and transportation safety. The City also acquired the 155-acre former Park Hill Golf Course property, which represented the largest single acquisition of private property for an urban park in Denver's history, and advanced $70 million in infrastructure to support a new 40-acre mixed-use development at Santa Fe Yards anchored by the City's first professional women's soccer team.

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- **A more predictable development process**. In 2024, average City review time declined 37 percent for residential projects and 17 percent for commercial projects. So far in 2026, Community Planning and Development (CPD) has completed approximately 90 percent of residential and commercial plan reviews on time. In 2027, the City expects to sustain that momentum. The Denver Permitting Office is coordinating the six primary departments involved in development review—CPD, Transportation and Infrastructure, Fire, Parks and Recreation, Public Health and Environment, and Housing Stability—to meet the 180-day City review standard and provide more transparent, accessible service. Faster and more predictable reviews reduce uncertainty and help housing and business investments move forward.

Advancing Equity Through the Budget

Equity remains a key consideration in how Denver allocates limited resources and evaluates changes to public services. An equitable budget process seeks to understand who benefits from a proposal, who may experience adverse effects, whether those effects fall disproportionately on historically underserved communities, and how identified impacts can be mitigated.

The Mayor's Office of Social Equity and Innovation (OSEI) and the Department of Finance (DOF) have worked to strengthen the integration of equity considerations into budget development. This work has included an annual equity review process, updated questions for agency budget proposals, training for Budget and Management Office staff, and improved systems for tracking and evaluating equity initiatives. For 2027, OSEI and DOF have continued refining this approach and partnership.

Equity is also reflected in the substance of the City's priorities: preserving access to essential services; expanding housing choices; improving safety and public spaces in neighborhoods across Denver; reducing barriers to City services; and helping residents participate in and benefit from economic growth.

Financial Resilience and Delivery

The 2027 budget balances near-term service delivery with long-term financial responsibility. Denver will continue to distinguish ongoing commitments from one-time investments, monitor economic and revenue conditions, and strengthen reserves as required by the City's fund balance policy. This discipline is essential to maintaining services through future economic cycles and preserving the City's strong credit standing.

Denver's strategic priorities are connected: safer and more stable neighborhoods support business and community activity; housing and permitting reforms can support affordability and investment; infrastructure and public spaces strengthen neighborhoods and downtown; and equitable, accessible services help more residents participate in Denver's success. The 2027 budget protects that foundation through sustainable growth.

Innovations – Peak Performance

Overview

Since 2011, the Peak Performance initiative has been supporting employee-driven innovation, facilitating innovative technological solutions, and creating a never-ending focus on delivering better services and more value to Denver residents. Pursuing an 'innovation approach' to improve service delivery and city processes allows the City to provide services more efficiently, thus decreasing the need to add new resources.

The primary pathways by which Peak Performance initiatives are implemented include the Peak Academy and project support services, which work together to improve the way services are delivered. Innovation is achieved by conducting business process improvement and training staff on those techniques and/or implementing modern technology solutions, such as providing online customer portals or replacing outdated legacy systems.

While modernizing technology is helping agencies to eliminate backlogs and improve the customer experience, it is especially important to note that innovation is driven by outcomes and business needs, not by technology, and that most of Peak Performance's improvements are the result of simple changes to business practices.

Denver Peak Academy

Through coaching, training, and project facilitation, Peak Academy inspires and empowers city staff at all levels to continuously improve service delivery for the community. Peak Academy is housed within the Office of the Chief Financial Officer in the Department of Finance. Also known as the Peak Team, staff teach the principles of continuous improvement methodologies to eliminate waste, improve efficiency, and ultimately create a higher standard of government.

City employees from all levels learn how to utilize process improvement in their everyday work and how to effectively create change within their agencies, giving them ownership and a personal investment in the outcome. To this end, Peak Academy teaches a monthly 4-hour Green Belt class and a monthly 3.5-day Black Belt class with a half-day Summit one month later.

Additionally, a four-hour Leading Like an Innovator class specifically tailored for managers looking to lead their team in a way that encourages innovation is offered quarterly, as requested by individual groups and as a part of the Office of Human Resources (OHR) Leading Teams series.

Black Belts Trained	Green Belts Trained	Innovations Actualized	Leading Like an Innovator
3,063	8,903	4,014	1,233

Most of the Peak Team's time is spent on project support services including process improvement, strategic planning, and change management. Below are a few examples of these projects.

2026 Innovations - Peak Performance

Return on Investment from the 2025-2026 Red Tape Great Government Initiative

Denver Peak's citywide Red Tape Reduction initiative aimed to make government services faster, easier, and less costly by eliminating outdated requirements and reducing the burden of processes and paperwork for employees, residents, and businesses. The initiative began with a survey asking people about the inefficiencies they experience from "red tape" and what improvements they would recommend. Through the feedback and ideas contributed by City staff, the initiative delivered 54 completed projects, resulting in 15,789 hours saved and more

than $2.2 million in realized savings. An additional 50-plus projects remain underway, projected to save 57,700 hours and $1.6 million once completed. Below are some highlights of some of those projects.

Restaurant Rapid Improvement Event

The Restaurant Rapid Improvement Event streamlined key regulatory processes by identifying more than 30 "just-stop-it" ideas across fire, plumbing, energy, and building teams. The Department of Transportation and Infrastructure (DOTI) increased flexibility in its Grease Trap policy, removing the need for variance requests, while the Department of Public Health and the Environment (DDPHE) improved its conditional approval process, raising approval rates from 56 percent to 70 percent. These targeted improvements reduce delays, simplify the applicant experience, and strengthen coordination across city regulatory agencies.

Contracting & Procurement: Executive Order 8

Significant improvements were made to Executive Order 8 through a coordinated effort involving 12 city agencies. Together, the team streamlined and modernized the document, removing 63 unnecessary pages, which ultimately reduced its length by 80 percent. This work is projected to reclaim $323,359 in staff time by eliminating redundancies and clarifying processes. The result is a more efficient, accessible, and effective contracting and procurement framework for the City.

Special Events Permitting

Significant improvements were made to the Special Events Permitting process, resulting in major time savings for both customers and staff. The team eliminated four forms, 35 data fields, and one process step, streamlining the experience end-to-end. These changes save customers an estimated 1,080 hours and reduce staff workload by 1,340 hours, totaling $44,250 in reclaimed staff capacity. The improved process is simpler, faster, and more accessible, enhancing service delivery for special event organizers citywide.

DOTI Work Order Simplification & Streamlining with Workday Strategic Sourcing

This project was the result of a red tape reduction idea proposed by employees in the Department of Transportation and Infrastructure. Professional services work orders submitted by contracted businesses previously took an average of 45 days to be approved for payment, creating operational challenges and prolonged delay for vendors waiting for compensation. A multidisciplinary team of internal employees worked together to make significant improvements, which reduced the number of required signatures from seven to three and required documents from four to one, while decreasing the rejection rate from 40 percent to less than 5 percent. Payment approvals now take only 14 days and are on track to be under 7 days by the end of 2026.



Budget Summary

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2027 Budget Highlights

All Funds

For 2027, appropriations—or amounts agencies are authorized to spend up to—across different fund types are recommended to be:

- $1.695 billion for the General Fund
- $1.044 billion for capital funds
- $1.001 billion for special revenue funds
- $1.271 billion for enterprise fund operations
- $910 million for debt service funds
- $162 million for internal services funds

General Fund expenditures are estimated to total $1.680 billion in 2027 after accounting for less than one percent of the budget that is not expected to be spent.

Grant awards and special revenue funds authorized to expend revenues as they are received are not appropriated, so are not included in the appropriated-funds totals above.

Estimated grant expenditures in 2027 total about $321 million, including $159 million associated with Denver International Airport grants. This is up from $285 million in 2026. Since 2021, the City has expended more than $300 million in ARPA funds and expects to fully spend all $308 million it was awarded by the December 31, 2026 deadline.

Most grants the City receives are from the federal government. For 2027, spending on federal grants awarded to the City, including those passed through the state, is estimated to total $291 million or over 90 percent of total awards.

General Fund

2027 General Fund Revenue

Total General Fund revenue is projected to increase by $17.5 million or about one percent to $1.684 billion in 2027 compared to the revised 2026 estimate. The revised 2026 General Fund revenue estimate is $1.666 billion. This represents an increase of $3 million, or 0.2 percent, compared to 2025 actual collections and an increase of $2 million, or 0.1 percent, compared to the original 2026 forecast.

- **Sales and Use Tax Revenue**: Sales and use tax is the largest source of General Fund revenue, accounting for approximately 58 percent of projected General Fund revenue in 2027. This category includes general sales tax, use tax, aviation fuel tax, short-term car rental tax, prepared food and beverage tax, and the special sales tax on retail marijuana. The 2027 sales and use tax projection totals $970.7 million, an increase of $32.5 million, or 3.5 percent, compared to the revised 2026 estimate.
- **Property Tax:** Property tax is the second-largest source of General Fund revenue, accounting for approximately 11 percent of total General Fund revenue in 2027. Property tax is levied on the assessed value of real property, certain personal property used to produce income, and public utilities within the City. The 2027 General Fund property tax projection totals $186.8 million, a decrease of $6.5 million, or 3.4 percent, compared to the revised 2026 estimate. This estimate factors in assessed valuation impacts from House Bill 24B-1001, a decrease in the abatement/refund mill levy, and assumes the General Fund's base mill levy remains unchanged from 2026.
- **Other Revenue:** In any given year, General Fund revenues are composed of as many as 300 different revenue streams. Notable changes for 2027 include:
    - A $3.1 million increase in traffic citation revenue largely attributable to increased Denver Police Department traffic enforcement efforts.

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- A $2.2 million increase attributable to the Department of Transportation and Infrastructure raising the daily parking meter bagging fee and expanding parking meter hours.
- A $10.3 million decrease attributable to facility lease rental revenue and one-time legal settlement revenue not carrying forward into 2027.
- A $1.3 million decrease attributable to the State of Colorado ending its marijuana sales tax share back with local governments on July 1, 2026 through HB26-1409.

For a more detailed explanation of 2026 revised revenue and 2027 projected revenue, please see to the Discussion of General Fund Revenues section.

2027 General Fund Expenditures

The 2027 General Fund appropriation is $1.695 billion, an increase of about $19 million, or one percent, compared to the 2026 General Fund appropriation.

Personnel costs account for approximately 70 percent of budgeted General Fund expenditures in 2027. Because the following changes affect multiple agencies, they are summarized here rather than repeated in each agency section. The 2027 budget reflects the following related to personnel budget:

- **Merit:** Funding for merit increases averaging two percent for eligible Career Service employees. Under Career Service Rule 13, individual increases are based on an employee's annual performance rating in 2026, time on staff in the prior year, and position within the applicable pay range. Merit awards across all eligible employees in each department or agency cannot be more than two percent. Accordingly, the two percent budgeted increase represents an average rather than an automatic increase for every employee. Eligible employees at or above the maximum of their pay range receive a lump-sum merit payment rather than an increase to their base salary. The projected cost of this increase for the General Fund is $10.4 million.
- **Health Insurance:** Funding for an approximately 10 percent increase in the City's projected medical plan costs. The City will continue offering self-funded UnitedHealthcare plans and fully insured Kaiser Permanente plans. For 2027, the City will replace Kaiser's Deductible Health Maintenance Organization plan with the Kaiser Everyday Care plan, which uses copays for many routine services to provide employees with more predictable out-of-pocket costs. The City will also maintain its existing contribution percentages for its high-deductible health plans, contributions to employees' Health Savings Accounts, and the employee wellness program. The City will continue evaluating opportunities to manage rising health care costs while maintaining competitive employee benefits. The projected cost of this increase for the General Fund is $10.7 million.
- **Dental Insurance:** A transition from the City's self-funded dental plan administered by Delta Dental to a fully insured plan provided by MetLife, which is expected to generate modest savings. The projected cost savings for the General Fund is $340,000.
- **DERP:** A 0.7 percentage-point increase in the City's contribution rate to the Denver Employees Retirement Plan (DERP), from 17.95 percent to 18.65 percent of covered payroll, to meet the plan's actuarially determined contribution and maintain the plan on a sound actuarial basis consistent with the Denver Revised Municipal Code. The City will fully fund the increase, while the employee contribution rate will remain unchanged at 8.45 percent. The projected cost of this increase for the General Fund is $3.8 million.
- **Uniform Collective Bargaining:** Funding for uniformed personnel consistent with applicable collective bargaining agreements and other approved compensation actions:
  - **Police:** The current collective bargaining agreement runs through the end of 2028 and includes a two percent increase on January 1, 2027, and an additional four percent increase on July 1, 2027. The projected cost in 2027 is $10.8 million in the General Fund
  - **Fire:** The current collective bargaining agreement runs through the end of 2027 and includes a two percent increase on January 1, 2027, and a three percent increase on July 1, 2027. The projected cost in 2027 is $7.3 million. Negotiations for a new agreement will begin in March 2027.
  - **Sheriff:** The current collective bargaining agreement expires at the end of 2026, and negotiations will begin in October 2026. No additional funding is budgeted for 2027 since negotiations have yet to start.
- **Non-Uniform Collective Bargaining**: Following the passing of collective bargaining rights for non-uniform city employees in 2024 and an implementation ordinance in 2025, several new bargaining units have been recognized in 2027. Negotiations are expected to begin in late September 2026. The Office of Human

Resources is currently using available budget in 2026 to begin making changes to the City's human resources system to accommodate changes needed for collective bargaining implementation. No additional funding is budgeted for 2027 since negotiations have yet to start.

- **Elected Official Salary Increases:** Funding elected official salary increases that will take effect July 19, 2027, as required by the City Charter and Denver Revised Municipal Code. Under the Charter, salaries are adjusted based on the lesser of the cumulative percentage change over the preceding four years in the Denver-area Consumer Price Index or the mean salary of Career Service employees. Based on current estimates, the 2027 budget provides for a 12 percent increase.

Services and supplies, internal services, and capital equipment costs account for a much smaller share of budgeted General Fund expenditures than personnel. There is $388 million in services and supplies budget (about 23 percent of the total), $136 million of internal services budget (about 8 percent of the total), and $260,000 of capital equipment budget (less than 0.02 percent of the total).

Agency-specific expenditure changes are identified in the Agency Detail section of this budget book, specifically in the significant budget changes bullets included in each agency's section.

Full Time Equivalent (FTE) Increases: Excluding the change in how on-call personnel are reported, the 2027 General Fund budget includes a net decrease of 10.2 permanent and limited FTE. This decrease reflects the elimination of vacant positions and the transfer of positions to other funding sources. It does not reflect the elimination of any filled positions.

Change to Budgeting Approach for On-Call Personnel: Beginning in 2027, on-call personnel funding is no longer assigned an imputed FTE count. Agencies use various classifications of on-call employees and often use this funding flexibly, so converting anticipated hours into FTE implies a level of regularly scheduled staffing and precision that does not exist. On-call funding remains included in agency budgets, but this methodology change results in an apparent reduction of 490 General Fund FTE. Accordingly, temporary FTE totals in the personnel table are not directly comparable with prior-year totals, which included imputed on-call FTE.

General Fund Reserves

The City maintains reserves consistent with its financial policies. Undesignated General Fund balance at the end of 2027 is projected to equal 12 percent of projected expenditures, or approximately $202 million. This is an increase from the 11.4 percent fund balance at the end of 2025 and the estimated 11.9 percent fund balance at the end of 2026. The City's strategy to build back to a 15 percent of expenditures fund balance will require continued revenue growth and expenditure discipline with a focus on budgeting annual expenditures less than expected revenue.

General Fund contingency for 2027 is budgeted at two percent of projected expenditures, or approximately $34.6 million.

Capital Funds

The Capital Improvement Plan (CIP) supports the long-term stewardship of City assets, delivery of essential services, community safety, and Denver's economic vitality. The following strategies guided development of the 2027 CIP:

- Advance the 2027–2032 six-year Capital Improvement Program.
- Reinvest in existing City assets to protect prior investments, maintain a state of good repair, and support the health and well-being of residents.
- Target investments to support resident safety through enhanced funding for city bridges, Safe Routes to School project funding, and investments that support the City's Vision Zero goals.
- Invest in neighborhoods through targeted transportation, safety, accessibility, and facility improvements.
- Prioritize equity in investment decisions and project delivery.
- Leverage dedicated revenue sources and external funding for transformative capital projects.

2027 Capital Revenue

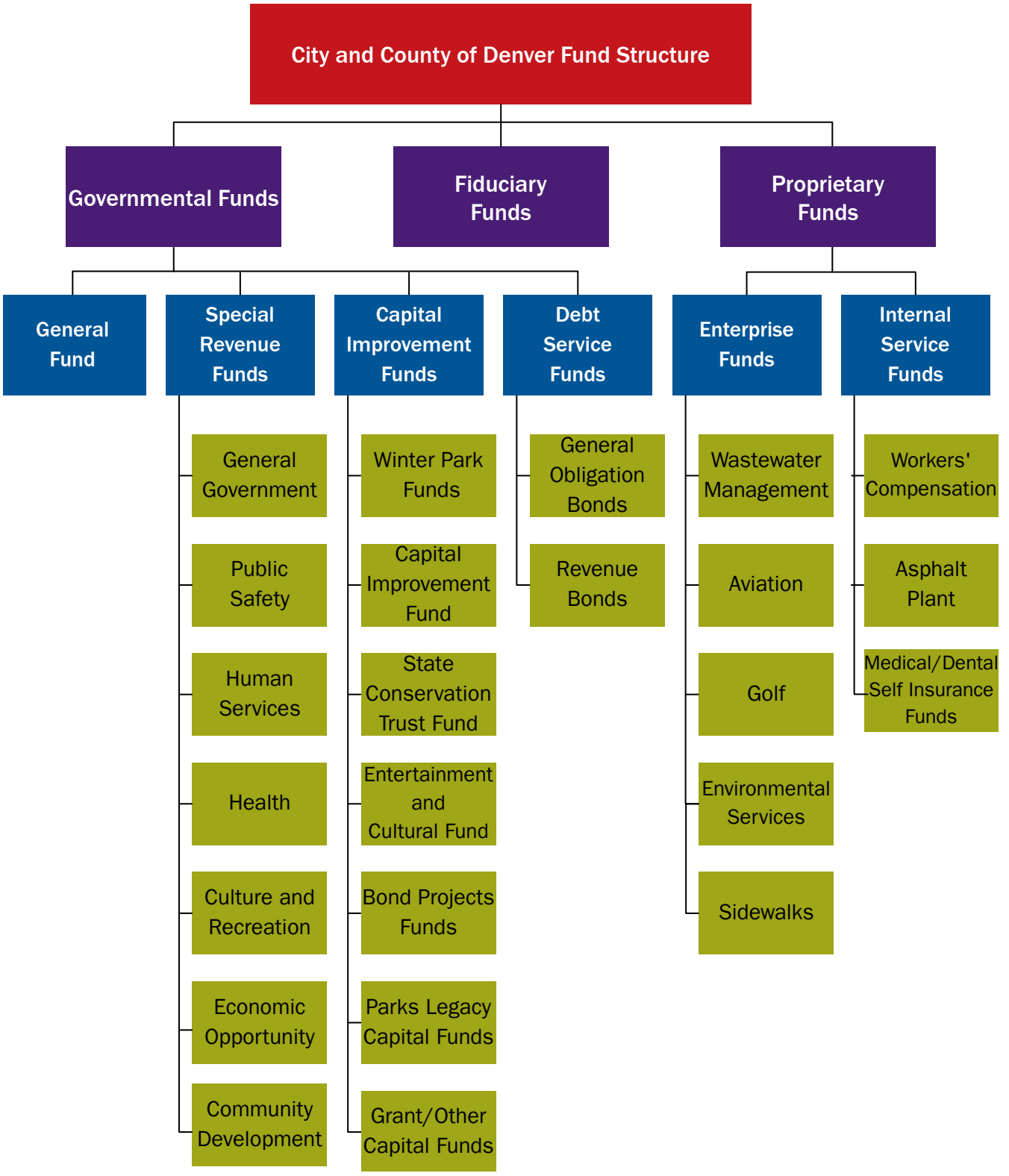
The Capital Improvement Program (CIP) is supported by a variety of funding sources. The primary source is the Capital Improvement Fund (CIF) which is composed of revenues from property taxes, Highway Users Trust Fund (HUTF) distributions from the State, and transfers from the General Fund. Additionally, the CIP receives transfers from special revenue funds (SRFs) that were created by voter-approved ballot initiatives. These include the Parks Legacy Fund, Climate Protection Fund, Transportation & Mobility Special Revenue Fund, and the Library 2i Fund. While transfers account for a smaller portion of total revenues in 2027, CIP revenues remain stable across the City. Please see Schedule 31000 for additional information on 2027 capital transfers.

Many of the City's larger capital projects currently underway are supported by bonds that were authorized by voters, and thereby have a pledged and dedicated revenue source. For example, the Vibrant Denver Bond, Elevate Denver Bond, and RISE Bond programs offer the opportunity to continue investment into projects residents voted overwhelmingly to support.

2027 Capital Program

Capital projects are supported by annual appropriations from sources including property tax, real estate proceeds, Highway Users Tax Fund revenue, sales tax revenue, state lottery proceeds, and Facilities Development Admission Tax revenue. The CIP also uses general obligation and revenue bonds, tax increment financing, federal and state grants, certificates of participation, and other eligible sources. The 2027 CIP includes $297 million for capital projects appropriated from annual capital revenue and transfers, along with $460 million of anticipated expenditures from bonds and other capital funding sources. Approximately $7 million of annual capital revenue remains unappropriated to address uncertainty and unforeseen capital needs during 2027.

City and County Fund Structure



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Overview of Fund Structure

Denver's budget is organized into separate funds, each with its own source of revenues and intended or allowable expenses. Money collected for a specific purpose—like capital improvements, debt payments, or wastewater services—can only be used for that purpose.

The fund structure is codified in Denver's Revised Municipal Code and ensures transparency, accountability, and compliance with national Governmental Accounting, Auditing, and Financial Reporting (GAAFR) standards. Each agency or activity of the City is placed within a specific fund. Many agencies rely on multiple funding sources and use multiple funds to carry out their work.

Some funds are considered major funds under accounting rules because of their size and importance. These include the General Fund and other funds that account for the City's most significant activities. The following is a breakdown of the City's fund structure.

Governmental Funds

Governmental funds support the City's basic operations, such as public safety, parks, public health, capital infrastructure, and administration. They use a modified accrual basis of accounting, meaning revenues are recorded when they are both measurable and available to finance current operations, while expenditures are recorded when the related liability is incurred.

- **General Fund**: The General Fund is the main operating fund for the City and County of Denver and accounts for all general government activity not accounted for in other funds. Sources include property and sales tax revenues, fees and fines, intergovernmental revenue, and numerous other sources. The General Fund pays for activities traditionally associated with local government.
- **Special Revenue Funds**: Special Revenue Funds account for revenue sources that are restricted by law or contract to certain purposes. Main sources of dedicated revenue include sales taxes for voter-approved initiatives, certain property tax mills, donations, as well as federal, state, and private grants.
- **Capital Improvement Fund**: The Capital Improvement Fund is used to acquire and maintain capital assets other than those financed through special assessments or Enterprise Funds. The primary source of revenue is property taxes.
- **Debt Service Fund**: The Debt Service Fund is used to pay principal and interest on general obligation and other long-term debts. The major source of revenue are dedicated principal and interest property tax mills.

Proprietary Funds

Proprietary funds operate like businesses, charging fees for goods and services. They use a full accrual basis of accounting, meaning revenues are recorded when earned (even if cash is not yet received), and expenses are recorded when incurred (even if not yet paid). There are two types of Proprietary Funds: Enterprise Funds and Internal Service Funds.

- **Enterprise Funds**: Enterprise Funds account for activities operated in a manner similar to private business like the Denver International Airport or City golf courses. The costs of providing these services on a continuing basis be financed or recovered primarily through user charges.
- **Internal Service Funds**: Internal Service Funds account for goods or services provided by one department or agency to other departments or agencies throughout the City on a cost reimbursement basis. Internal Service Funds are used to administer the City's self-insurance programs and asphalt plant.

Fiduciary Funds

Fiduciary funds are trust funds the City manages on behalf of others, such as the Denver Employees Retirement Plan and police and fire pension fund. These funds are not available to support programming for residents but must be managed on behalf of their intended beneficiaries.

Budget Calendar and Process

The annual budget process is designed to meet the requirements of the Charter of the City and County of Denver, Subtitle B, Article VII, Part 1, Sections 7.1.2 to 7.1.6. The City and County fiscal year is the same as the calendar year, thus the annual budget developed per the timeline and processes below is implemented January 1 of the following year.

Many of the key tasks are facilitated by the Department of Finance on behalf of the Mayor.

On or before May 1

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

April through June

- City departments and agencies prepare operating proposals and long-range capital programs guided by City's strategic framework, Mayoral and Council priorities, internal strategic plans and work programs, and capital improvement priorities. These are due to the Budget and Management Office (BMO) and the Capital Planning and Programming (CPP) teams, respectively, early in the summer along with the estimates of expenses and revenues as described below.

On or before July 1

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

July through August

- BMO reviews operating budget proposals and CPP reviews capital improvements budget proposals. Both the operating and the capital budget teams meet with agencies and make recommendations to the Mayor. The Mayor reviews and approves the proposed budget.

On or before September 15

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

On or before the third Monday in October

- The Mayor must submit to the City Council, after receiving and considering City Council's recommendations, a proposed budget including, but not limited to:
    - A general statement describing the important features of the budget.
    - Statements by fund 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.
    - The amount to be raised by taxation to pay interest on general obligation bonded indebtedness and to provide for the Debt Service Fund.

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  - 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 of funds.
- In the General Fund, the budget estimates must include an amount as a year-end closing balance that cannot be expended except for emergencies. Those expenditures must be approved by a two-thirds vote of the Council.
- In the General Fund, the budget estimates must include an amount not less than two percent of the total estimated expenditures for the payment of any unforeseen contingency.

On or before the fourth Monday in October

- City Council must publish a notice of the availability of the proposed budget 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.

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

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

On or before the second regular Council meeting in November

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

On or before the fourth Monday in November

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

Financial and Reserve Policies

Overview

The financial and reserve policies outlined below guide the City and County of Denver in developing an annual budget and fulfilling its fiscal duties and responsibilities to residents, taxpayers, elected officials, and external stakeholders. Some of these policies are incorporated into the City's Fiscal Accountability Rules (FARs). FARs apply to all expending authorities and officers and employees of the City. They are available on the Department of Finance's website: https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Department-of-Finance/Fiscal-Accountability.

Financial Planning Policies

Balanced Budget

According to City Charter, "the budget proposed by the Mayor shall not propose expenditures in excess of estimated opening balances and anticipated income." This requirement applies to all funds (https://library.municode.com/co/denver/codes/code_of_ordinances?nodeId=TITIHORU_SUBTITLE_BCH_ARTVIIBUFI_PT1BU_S7.1.4BABUEMCORE).

The City's objective is to achieve structural balance between operating revenues and expenditures. However, both can fluctuate without advance notice—particularly for the General Fund, where sales tax, the largest single revenue source, is closely tied to economic activity. Because of this volatility, it is critical to maintain strong reserves and clear policies for their use.

The City Charter requires the General Fund budget to include a contingency reserve of no less than two percent of estimated expenditures. In addition, City policy sets a target of 15 percent of annual General Fund expenditures for the reserve. The fund balance should not fall below 10 percent of expenditures except in response to a severe economic or other crisis.

While the Charter permits use of fund balance to balance the budget, this should not be relied upon as a long-term strategy. Planned uses of fund balance should be limited and strategic, and drawing the reserve below the 15 percent target should occur only in limited circumstances, such as during an economic downturn or to preserve essential services. In such cases, the City must have a plan to restore the balance to the 15 percent target.

It is appropriate to use fund balance above the 15 percent target when higher-than-expected revenues or unspent appropriations from the prior year are available. In such circumstances, fund balance should be directed to one-time expenditures rather than ongoing costs. More details on the City's Reserve Policies can be found below.

The executive branch is responsible for ensuring that the current-year budget remains in balance. The Budget and Management Office (BMO) advises the Mayor on year-to-date revenues, expenditures, and any corrective actions that may be necessary. The City Charter prohibits the use of fund balance during the year except in emergencies, and only with approval from two-thirds of City Council.

Long-Range Planning

The City must anticipate future imbalances between revenues and expenditures so that corrective action can be taken early to maintain financial stability.

- **Five-Year Forecast**: Each year, BMO develops a five-year General Fund revenue and expenditure forecast. The forecast uses reasonable, historically based assumptions to provide City officials with data for multi-year policy decisions. It considers factors such as new development, program changes, personnel costs (including health insurance, wage increases, and collective bargaining agreements), asset replacement schedules, and capital projects coming online.
- **Capital Planning**: All City agencies must annually assess and report capital improvement needs for the subsequent six years. For the first two years, project requests are limited to available annual capital

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revenues. During the budget process, each proposed capital project is evaluated to determine its impact on operating and maintenance costs.

- **Evaluation of Development Projects**: The Department of Finance (DOF) participates in the review of private development projects that use tax increment financing (TIF) to evaluate their long-term financial impact on the City.
- **Grant Sustainability**: Under FAR 9.1 – Awards, Applications, and Grant Proposals, the DOF reviews grant applications to ensure that matching funds are available and that agencies have resources to manage the grant. When grant funding ends, programs are evaluated for possible continuation through other funding sources, such as the General Fund, during the annual budget process.

Asset Inventory and Condition Assessment

The Department of Transportation and Infrastructure, Parks and Recreation, Denver Public Library, and Arts and Venues are required to maintain inventories of major assets, such as streets, bridges, traffic signals, sewers, buildings, irrigation systems, and parks. To meet accounting requirements, agencies must prepare periodic reports and establish systems to assess the condition of the assets they maintain. These condition assessments must be reviewed annually and formally updated every three to five years.

Revenue Policies

Revenue Diversification

The City values a diversified mix of revenue sources to reduce fiscal volatility. Sales and use tax, which accounts for more than half of General Fund revenue, is highly sensitive to economic cycles and inflation. To strengthen long-term stability, the City regularly evaluates opportunities to broaden and diversify its revenue base.

Fees and Charges

BMO periodically conducts cost studies to review City fees and uses the annual budget process to update, revise, or eliminate fees and fines in collaboration with agencies. For the 2026 budget, BMO reviewed agency proposals for fee and fine increases that affected overall revenue projections. BMO is also committed to facilitating cost recovery studies to evaluate future changes that may impact City revenues or revenue policies.

The City's general policy on fees and charges is guided by the following principles:

- **Use of Tax Dollars**: Tax revenues should support essential services that benefit the entire community, such as parks, police, and fire protection.
- **Cost Recovery**: For services that largely or solely benefit individuals, the City should recover full or partial costs through user fees.
- **Efficiency and Limits**: Fees should not be imposed when the cost of collection exceeds the cost of the service, and user fees must not exceed the full cost of providing the service.
- **Approval Requirement**: Fee increases and new fees must be approved before their associated revenue is included in the proposed budget.

When setting user fees, the City considers:

- Whether the service benefits the general community or only the individual or group receiving it.
- Whether the service is available only from the public sector or also from the private sector.
- Whether full cost recovery would create hardship for specific users.
- Whether full cost recovery would place the City at an economic disadvantage.
- Whether charging less than full cost would create unrealistic demand.

The **full cost** of providing a service includes:

- Direct employee time, including fringe benefits.
- Other direct costs, such as materials, supplies, contractual services, or internal service fund charges.
- Building and equipment depreciation.

- Supervision and administrative support at the unit, section, and division level.
- Departmental indirect costs.
- Citywide indirect costs (identified through the City's Indirect Cost Allocation Plan).

Use of One-time Revenues

One-time revenues should generally be reserved for one-time expenditures and not used to fund ongoing programs. Limited exceptions may be appropriate, such as providing a short-term bridge before an expected increase in revenues or decrease in expenditures. Because they cannot be relied upon in future budget years, one-time revenues must be treated as temporary resources. Common examples include unexpected sales tax audit collections, proceeds from the sale of City assets, or other nonrecurring payments to the City.

The most strategic use of one-time revenues is to invest in projects that generate long-term savings or address deferred needs. Appropriate uses may include early retirement of debt, capital investments that reduce operating costs, information technology projects that improve efficiency, or special initiatives that do not create ongoing operating obligations.

Use of Unpredictable Revenues

Sales tax revenue is highly sensitive to the business cycle and is therefore a volatile source of funding. In periods of strong growth, annual collections have risen by more than 15 percent, while in recessions or during the recent public health crisis, revenues declined year-over-year. To avoid creating structural imbalances, sales tax revenues above the normal growth rate (defined as the long-term historical average) should not be used for ongoing programs. Instead, these excess revenues should be directed to one-time expenditures or added to reserves to prepare for the next downturn. Conversely, when growth falls below the normal rate, the City may need to draw on reserves until expenditure reductions or other corrective actions can be implemented

Interest income is also subject to volatility. Earnings that exceed the ten-year average should likewise be used for one-time expenditures or to bolster reserves.

Use of Capital Improvement Fund Revenues

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

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

In addition, there are Capital Improvement Funds that have specific revenue sources dedicated for specific purposes. These include the State Conservation Trust Fund, the Winter Park Parks and Recreation Capital Fund, the Entertainment and Cultural Capital Projects Fund and the Parks, Trails and Open Space Fund.

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

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

Indirect Cost Charges

In 2014, the City adopted a policy capping indirect cost charges to Enterprise Funds at five percent of total expenditures to protect their financial stability. The cap may be adjusted as needed to ensure compliance with the State's TABOR requirements on subsidies to Enterprise Funds. Any adjustment must be approved by the City's Chief Financial Officer (CFO), and the cap is reviewed annually as part of City policy.

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Expenditure Policies

Debt Capacity, Issuance, and Management

The key principles of the City's debt policy:

- **Equity**: Those that benefit from the financed item should pay for it.
- **Effectiveness**: Once the transaction is complete, it accomplishes its intent and the identified revenue source for repayment is adequate to meet debt service.
- **Efficiency**: The relative cost of obtaining funds, including the costs of the financing and the costs of collecting pledged revenues, is better than competing alternatives.

Planning and Conditions of Issuance of Obligations

The CFO shall evaluate and consider the following factors in analyzing, reviewing, and recommending the issuance of obligations:

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

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

Types and Features of Debt

General Obligation (GO) Bonds

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

- No GO Bonds, including limited tax GO Bonds, shall be issued unless approved by a majority of those qualified electors voting. The refunding of GO Bonds shall be in accordance with applicable law.
- The issuance of GO bonds should be carefully conserved and used only for projects clearly benefiting the broad public interest. True public projects of an essential nature and without associated revenue streams shall be the strongest candidates for GO financing.

- Per Section 7.5.2 of the City Charter, the City shall not become indebted for GO bonds to any amount exceeding three percent of the actual value, as determined by the last final assessment, of the taxable property within the city. This limitation does not include bonds issued by the Denver Water Board. Section 7.5.2 of the City Charter is available here: https://library.municode.com/co/denver/codes/code_of_ordinances?nodeId=TITIHORU_SUBTITLE_BCH_ARTVIIBUFI_PT5IN_S7.5.2DELI.

Certificates of Participation (COP)

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

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

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

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

Revenue Bonds

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

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

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

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

Special Districts

Local Public Improvement Districts. Pursuant to Sections 7.6.1 and 7.6.2 of the Charter, the City may create districts to enable assessing the costs of constructing local public improvements. The financing of such costs can be accomplished through (1) the issuance of bonds or (2) the appropriation of revolving fund monies. Accordingly, the benefited properties will be assessed a proportionate share of the whole cost of the improvement in order to repay the principal of and interest due on any such funds advanced and any costs associated thereto.

1. The improvement must enhance the value of the property against which the assessment is levied in an amount at least equal to the amount of the assessment;
2. The term for repayment of the funds advanced should not exceed 15 years;
3. Voter authorization must be acquired to issue new bonds. An elector is defined as a person, qualified to register to vote in the general elections of the City, and (1) has been a resident of the district for not less than thirty days or (2) owns real or personal taxable property within the district—whether the person resides in the district or not;

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4. If the revolving fund is the financing mechanism, the rate of interest to be charged for any funds advanced shall approximate the rate as if General Obligation bonds were issued. The expenditure of revolving funds requires an appropriation by the City Council.

Sections 7.6.1 and 7.6.2 of the Chart are available here: https://library.municode.com/co/denver/codes/code_of_ordinances?nodeId=TITIHORU_SUBTITLE_BCH_ARTVIIBUFI_PT6ASDI.

Tax Increment Financing Districts

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

Interfund Borrowing

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

Operating/Capital Expenditure Accountability

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

Budget Adjustments within the Approved Appropriation: A department or agency may make budget adjustments within the approved appropriation. No budget revision moving budget out of the personnel service and capital equipment categories is allowed without the approval of the BMO director.

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

Agency managers are responsible for identifying significant changes in the work program, spending, or revenue variances. Agencies must notify BMO of all significant changes to the budget. An agency must identify the cause and recommend solutions minimizing unanticipated cost to the City as part of this notification.

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

BMO will work with agencies in approving mid-year budget changes. This includes:

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

The BMO director and the agency manager will present the recommendation to the Mayor for approval once a recommendation is developed.

Budgeted Vacancy Savings: As part of the annual budget process, BMO reduces personnel budgets for limited and unlimited non-uniform positions in the General Fund by a set percentage to account for normal employee turnover.

Because the City generally budgets positions for the full calendar year, normal attrition means most agencies—particularly larger agencies—do not fully expend their personnel budgets. Applying vacancy savings upfront reflects this reality and allows resources that would otherwise remain unspent in agency personnel budgets to support other City priorities. Vacancy savings are built into the proposed appropriations submitted to City Council for approval.

The 2027 budget continues the same vacancy savings methodology and rates used in 2026. Vacancy savings are calculated from personnel accounts directly tied to non-uniform positions, including regular compensation, taxes, retirement, health, and other insurance costs. Rates vary by agency size, as shown in the table below.

Vacancy savings are not applied on a percentage basis to sworn uniform positions, including police officers, firefighters, and deputy sheriffs, or to call-takers and dispatch staff at the 911 Emergency Communications Center. For these positions, vacancy savings may be applied on a case-by-case basis depending on staffing levels, recruit pipelines, and economic conditions. Vacancy savings are also not typically applied to non-General Fund agencies funded by dedicated revenues.

Number of FTE per Agency	Percent of Non-Uniform FTE Personnel Costs
Less than 11 FTE	0.0%
> 11 – 30 FTE	2.25%
> 31 – 100 FTE	3.25%
> 100 FTE	3.75%

Capital Budget Monitoring and Control. The Capital Management and Financing (CMF) Division in the Department of Finance is responsible for monitoring the implementation of the City's adopted annual capital budget, while capital project managers are expected to construct and implement projects within appropriated budgets. Project budget submittals should identify all the costs and provide sufficient contingency to meet unanticipated circumstances at the time of the original request. Capital expenditures are initiated in the City's financial system of record and are subject to approvals by the Department of Finance and/or other City agencies as defined by Fiscal Accountability Rules. No obligation or payment shall be made against any annual capital budget appropriation unless there is a sufficient unencumbered balance in the appropriation.

During the year, CMF will work with agencies to monitor the schedule, cost, and scope of capital projects to ensure projects are completed in a reasonable timeframe and in accordance with the DRMC and the scope approved by City Council as part of the annual budget appropriation. CMF will also regularly review actual capital project expenditure and revenue reports compared to the budgeted amounts.

The allowable expenditures for each capital fund are defined in Section 20-18 of the Revised Municipal Code, which is available here: https://library.municode.com/co/denver/codes/code_of_ordinances?nodeId=TITIIREMUCO_CH20FI_ARTIIFICO_S20-18FUPL. Capital expenditures are initiated in the City's financial system of record and may be subject to approvals by the Department of Finance and/or other agencies as defined by the Fiscal Accountability Rules. The City's fiscal Accountability Rules are available here: https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Department-of-Finance/Fiscal-Accountability.

Please refer to the Capital Improvement Program section for more information on the financial policies for the City's capital project budgets.

Capital Budget Contingency. Throughout the year, supplemental funds may be needed during the implementation of a capital project due to unforeseen circumstances. Each year, the annual capital budget maintains a contingency (fund balance) of annual revenue. Justifications for a supplemental from annual capital program contingency may include but are not limited to:

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

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Any increase in a capital budget appropriation is requested by the project sponsoring agency to CPP. Agencies will be asked to look at reducing scope or rescinding funds from other agency capital projects before new funds will be appropriated.

Reserve Policies

General Fund Reserve Policy

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

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

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

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

Contingency Reserve

The City Charter requires the proposed budget contain a contingency reserve for the General Fund including no less than two percent of total estimated expenditures. At year-end, any unspent contingency reserve rolls into the unassigned fund balance for the following budget planning year. The contingency reserve is the most flexible of the reserves addressed in this policy.

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

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

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

Unassigned General Fund Balance

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

Use of Reserves

Use of fund balance reserves above 15 percent

- Fund balance reserves above 15 percent can be used for one-time or capital expenditures and debt reduction.
- Reserves in this sub-category are flexible and available for use. These reserves provide an opportunity for strategic investment and problem solving. Typically, this amount is not reconciled until the financial year-end

close and post audit. Any available balance is addressed as part of the budget planning for the next available year.

Use of fund balance reserves above 10 percent and below 15 percent

- Fund balance reserves above 10 percent can be used for one-time expenditures and to stabilize the City during normal economic cycles when revenue growth is below the historical average. Fund balance reserves can be used when the anticipated revenue growth is below the historical average with the following considerations:
  - Reserves should only be used to provide a short-term solution to maintaining services until projected revenue growth or necessary expenditure reductions are achieved to balance the budget. It is critical to identify and address the issues causing the budget imbalance. The City must evaluate the length and severity of economic conditions and their impact on future revenue projections to determine the extent of expenditure reductions or revenue increases required to achieve structural balance.
  - The City should first seek to offset revenue declines with expenditure reductions. Reserves should only be used when further reductions in expenditures would significantly affect essential City services. As a minimum standard, any use of fund balance should be matched by equal or greater expense reductions in times of economic downturn.
  - Fund balance reserves may only be selectively used to offset further service cuts when beginning an economic recovery and projected revenues are not yet growing at the historical average if there is a replenishment plan.
  - Reserves in this sub-category are not flexible and should only be used to offset revenue shortfalls or extraordinary expenditure demands.

Use of fund balance reserves below 10 percent

- The use of fund balance reserve below 10 percent is restricted to responding to a severe economic or other crisis. This category is only used in the most unusual or unexpected situation.

Assigned General Fund Balance

Per Fiscal Accountability Rules, Assigned Fund Balance are unappropriated funds in the General Fund that are intended by the Department of Finance to be used for specific purposes but are neither restricted nor committed. The amount and intended specific purpose of Assigned Fund Balance will be designated by the Chief Financial Officer.

Reserve Replenishment

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

TABOR Reserve

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

Grant Administration

Applications for Federal, State, or Private Funds

Funds from federal, state, and private sources are important resources included in the City's financial plan. The City is committed to a citywide coordination of grant activities among agencies and to determine the immediate

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

Fiscal Rule 9.1 is available here: https://www.denvergov.org/content/dam/denvergov/Portals/344/documents/Fiscal_Rules/chapter_9_Grants/Rules/Rule_9_1_Grant_App_and_Awards.pdf.

Section 20-52 of the DRMC is available here: https://library.municode.com/co/denver/codes/code_of_ordinances?nodeId=TITIIREMUCO_CH20FI_ARTIVCOPUCO_DIV1GE_S20-52APGR-A.

Use of Grant Funds

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

Annual Contingency Reserves

General Fund Contingency Reserve

The City Charter requires the proposed budget for the General Fund include an amount not less than two percent of total estimated expenditures for payment after the passage of the annual appropriation ordinance of any unforeseen expense, casualty, accident or contingency. In 2027, the General Fund Contingency Reserve is **$34,601,000.**

Capital Improvement Fund Contingency Reserve

The Capital Improvement Fund also maintains a contingency reserve for unanticipated expenditures and/or revenue volatility. In 2027, the Capital Improvement Fund contingency reserve is **$7,000,000**.

Emergency Reserves and Undesignated Fund Balances

TABOR Reserve

The Taxpayer Bill of Rights (TABOR) amendment to the State Constitution requires that the City establish an emergency reserve fund of three percent of all covered funds. These funds cannot be used for economic conditions, revenue shortfalls, or salary or benefit increases. The TABOR reserve consists of cash and real estate assets satisfying the reserve requirements. In 2027, the estimated three percent reserve requirement is $72.6 million. This requirement has been met as follows:

TABOR Reserve	2025 Actual	2026 Estimate	2027 Objective
TABOR Reserve Special Revenue Fund	7,794	7,794	7,794
TABOR Reserve Real Estate Special Revenue Fund	79,187,000	79,187,000	90,184,000
Human Services Restricted Fund Balance	2,000,000	2,000,000	2,000,000
Total	**73,528,268**	**81,194,794**	**92,191,794**

In 2026, the following properties will be used as an asset to fulfill the City's obligation to meet the TABOR Reserve:

- Bear Valley Library
- Carla Madison Recreation Center
- Central Services Building

- Green Valley Ranch Recreation Center
- Information Services Division Building
- McNichols Building/Annex 1 Building
- Montclair Park Civic Building
- Westwood Child Development/Library/Community Center
- 1849 N. Emerson
- 405 S. Platte River
- 700 W. Colfax
- 710 W. Colfax

The insured value of these properties is over $90 million. The amount in the table above labeled as TABOR Reserve Real Estate Special Revenue Fund is calculated as this value plus the balance in the fund as of December 31, 2025. The calculated amount for the current year is used as the basis to project the fund's value in 2027.

Undesignated Fund Balance

As outlined in the Financial and Reserve Policies section, undesignated fund balances provide a safeguard during economic downturns and extraordinary emergency situations. In 2027, the projected ending unassigned fund balance in the General Fund is $202 million or 12.0 percent of expenditures. Although this is below the City's goal of a 15 percent undesignated fund balance, steps have been and will continue to be taken to bring the undesignated fund balance back to 15 percent.

Assigned Fund Balance

As outlined in this Financial Policies section, assigned fund balance are unappropriated funds in the General Fund that are intended by the Department of Finance to be used for specific purposes but are neither restricted nor committed. There is no assigned fund balance in 2027. The Chief Financial Officer designated this amount and the purpose of these funds is to address potential liabilities against the City. These funds are not appropriated and would require legislative action to become appropriated.

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Exhibit 1 Governmental Funds Financial Sources and Uses

Exhibit 1 - presents a three-year summary of gross revenues, expenditures, and changes in fund balance for all appropriated Governmental Funds. Governmental funds account for activities associated with the City's basic operations, and include the General Fund, Special Revenue Funds, Capital Improvement Funds, and Debt Service Funds. Governmental Funds differ from Proprietary Funds in that the focus is on available resources and changes in fund balance, and they do not account for fixed assets or depreciation. The City maintains a fund balance adequate to level out short term changes in revenue.

Note that Special Revenue Funds are broken out in the table between 'Human Services SRF' and "Total Other Special Revenue Funds", which includes all appropriated Special Revenue Funds. While the table does not include categories for grants or non-appropriated SRFs (non-major SRFs), Human Services grants and non-appropriated SRFs are included within the row labeled 'Net Other Expenditures', along with interfund transfers. Other Special Revenue Funds also include interfund transfers in that same category.

The **Financial Sources** pie chart and table section present an overview of how taxes, intergovernmental revenues, and other revenues are allocated to the General Fund, Special Revenue Funds, Human Services Fund, Debt Service Funds, and Capital Funds. Note that "Use of Fund Balance" is included as part of 'financial sources.'

The **Financial Uses** pie chart and **Expenditures** section of the table provide an overview of total Governmental Fund expenditures by major functions: General Government, Public Safety and Protection, Parks, Recreation and Culture, Transportation and Infrastructure, Health, Human Services, Capital Outlay, and Debt Service.

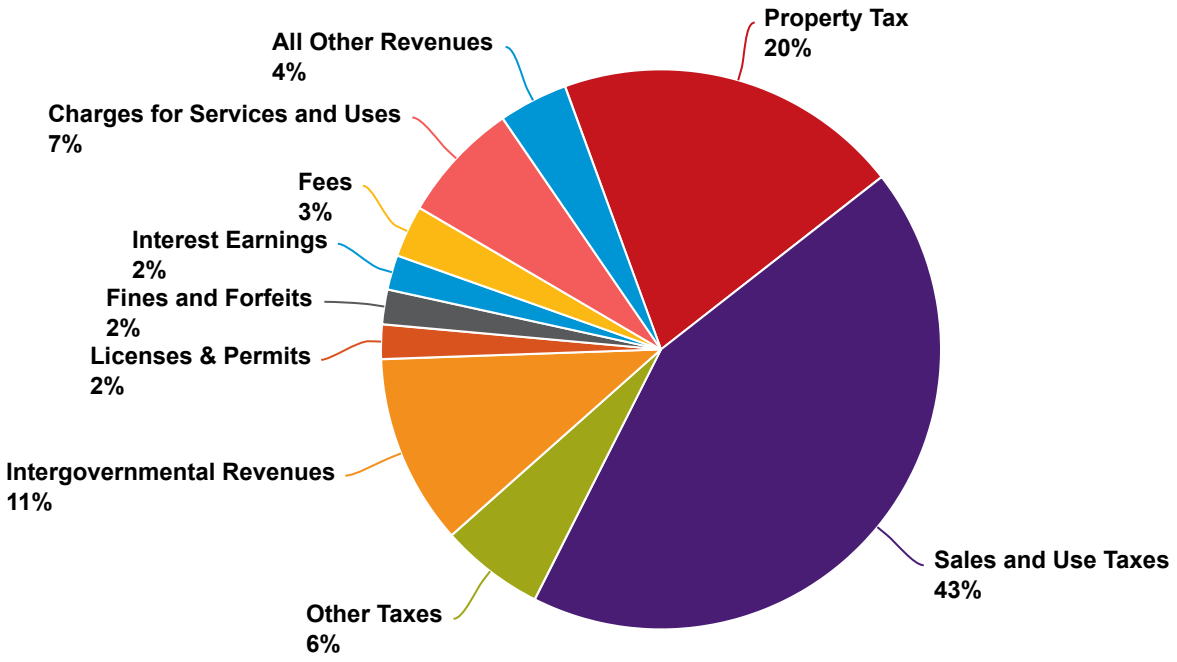
The **Expenditures** amount represents the estimated gross budget. This includes a budget for interfund transfers in both the paying fund and the receiving fund. Because cash transfers between funds are an expense to the paying fund, this results in these expenditures being counted twice because they are also counted as operating expenditures in the receiving fund. These 'duplicate expenditures' are not removed from the totals in Exhibit 1 so that the total expenditures and fund balances include all projected expenditures within each fund.

Note that the **Total Expenditures** also includes a line for 'Net Other Expenditures.' For the General Fund, this line sums General Fund Contingency and the estimate for unspent appropriation for the current and future years. In the actual year, these amounts have been incorporated into actual expenditures, and any unused reserves and unspent appropriations are reflected in the year-end fund balance. For DHS, the 'Net Other Expenditures' amount includes transfers, DHS grants, and non-appropriated SRF expenditures. For other Appropriated Special Revenue Funds, this amount is primarily transfers.

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

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

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

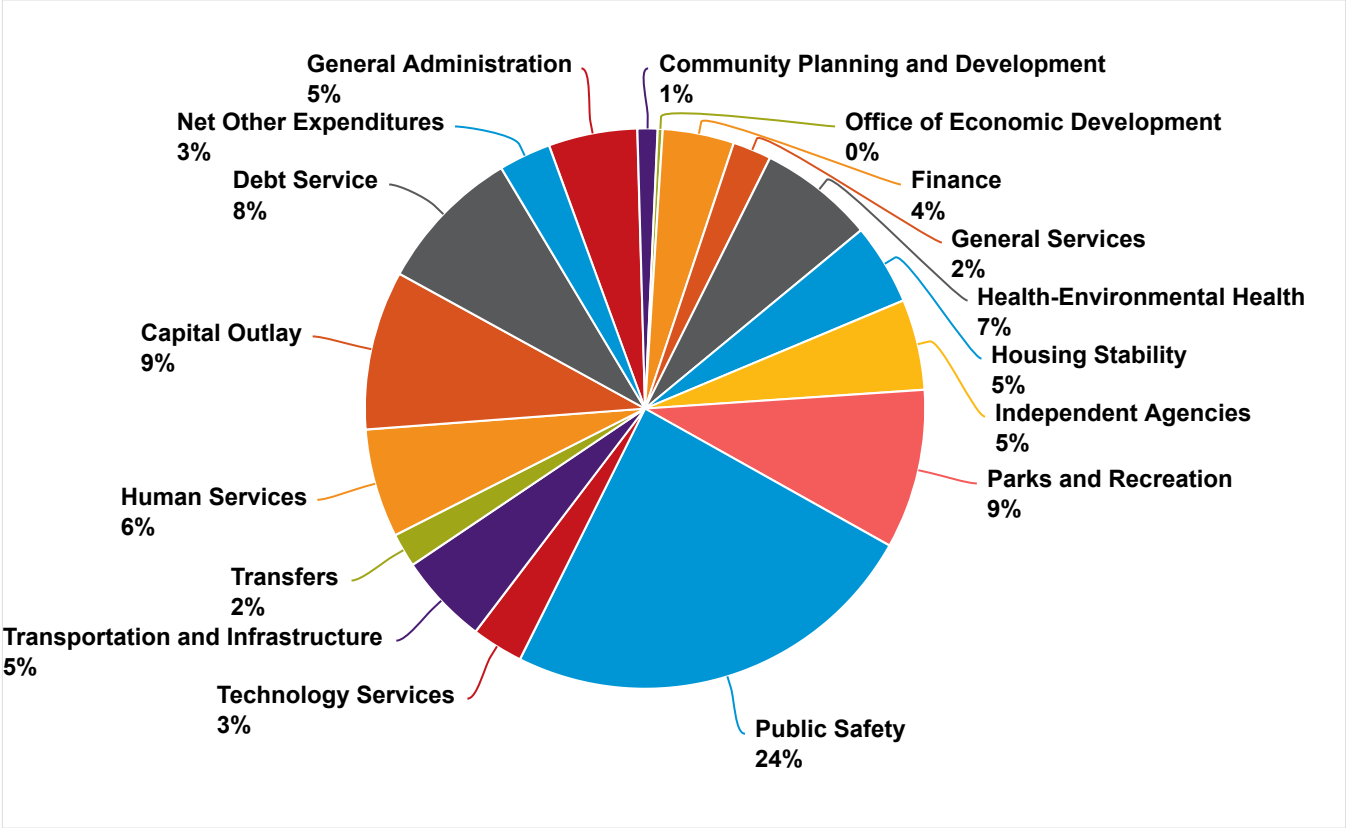


($ in Millions)

Source		Amount
Property Tax	$	634.92
Sales and Use Taxes	$	1,384.92
Other Taxes	$	202.64
Intergovernmental Revenues	$	365.17
Licenses & Permits	$	58.15
Fines and Forfeits	$	49.21
Interest Earnings	$	66.85
Fees	$	87.46
Charges for Services and Uses	$	208.81
All Other Revenues	$	148.97
	$	**3,207.12**

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Exhibit 1 Governmental Funds Financial Sources and Uses



($ in Millions)

Expenditure		Amount
General Administration	$	165.80
Community Planning and Development	$	37.43
Office of Economic Development	$	9.64
Finance	$	133.30
General Services	$	72.01
Health-Environmental Health	$	215.17
Housing Stability	$	151.50
Independent Agencies	$	169.44
Parks and Recreation	$	298.01
Public Safety	$	784.56
Technology Services	$	96.46
Transportation and Infrastructure	$	169.35
Transfers	$	63.45
Human Services	$	202.94
Capital Outlay	$	297.05
Debt Service	$	272.97
Net Other Expenditures	$	97.75
	$	**3,236.81**

Exhibit 1: Appropriated Governmental Funds

	General Fund			Human Services Special Revenue Fund		
($ in Thousands)	2025 Actual	2026 Estimated	2027 Budget	2025 Actual	2026 Estimated	2027 Budget
Financial Sources:						
Property Tax	187,650	193,311	186,769	86,839	87,075	84,874
Sales and Use Taxes	924,521	938,175	970,708	-	-	-
Other Taxes	128,663	128,723	128,526	-	-	-
Intergovernmental Revenues	39,091	59,275	45,225	111,260	111,461	110,549
Licenses & Permits	55,175	56,355	58,145	-	-	-
Fines and Forfeits	42,513	45,185	49,213	-	-	-
Interest Earnings	21,347	21,080	21,666	0	-	-
Fees	78,331	74,953	75,555	7	100	100
Charges for Services and Uses	57,359	54,906	51,659	-	5	5
All Other Revenues	128,622	94,215	96,193	311	80	80
Total Financial Sources	**$ 1,663,272**	**$ 1,666,176**	**$ 1,683,658**	**$ 198,416**	**$ 198,721**	**$ 195,607**
Expenditures:						
General Administration	64,675	57,803	60,363	-	-	-
Community Planning and Development	38,873	36,511	37,002	-	-	-
Office of Economic Development	11,449	4,514	4,670	-	-	-
Finance	110,121	105,322	104,882	-	-	-
General Services	72,872	69,514	70,239	-	-	-
Health-Environmental Health	78,651	71,757	72,469	-	-	-
Housing Stability	67,971	72,187	71,296	-	-	-
Independent Agencies	153,290	156,439	161,527	-	-	-
Parks and Recreation	150,668	138,439	140,965	-	-	-
Public Safety	646,677	646,480	662,111	-	-	-
Technology Services	107,571	96,006	96,458	-	-	-
Transportation and Infrastructure	125,109	114,235	114,941	-	-	-
Transfers	79,757	73,646	63,453	-	-	-
Human Services	-	-	-	207,016	225,151	202,936
Net Other Expenditures	-	20,226	19,601	41,168	(3,529)	(7,857)
Total Expenditures	**$ 1,707,683**	**$ 1,663,080**	**$ 1,679,977**	**$ 248,185**	**$ 221,621**	**$ 195,078**
Change in Fund Balance	$ (44,411)	$ 3,097	$ 3,681	$ (49,767)	$ (22,900)	$ 529
Beginning Budget Unassigned Fund Balance	$ 239,609	$ 195,192	$ 198,289	$ 112,730	$ 62,963	$ 40,062
Restricted, Noncash and GASB54 Adjustments	$ (6)	$ -	$ -	$ -	$ -	$ -
Budget Assigned Fund Balance						
Ending Budget Unassigned Fund Balance	**$ 195,192**	**$ 198,289**	**$ 201,970**	**$ 62,963**	**$ 40,062**	**$ 40,591**

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Exhibit 1: Appropriated Governmental Funds

($ in Thousands)	Total Other Special Revenue Fund 2025 Actual	2026 Estimated	2027 Budget	Debt Services Fund 2025 Actual	2026 Estimated	2027 Budget
Financial Sources:						
Property Tax	100,022	101,646	99,794	160,537	161,260	157,462
Sales and Use Taxes	269,515	346,015	359,666	55,675	53,700	54,551
Other Taxes	8,897	7,129	6,914	60,983	62,203	62,203
Intergovernmental Revenues	86,965	65,051	64,432	45,630	-	-
Licenses & Permits	1	10	10	-	-	-
Interest Earnings	9,358	5,921	8,581	15,139	15,367	15,794
Fees	7,650	15,295	11,808	-	-	-
Charges for Services and Uses	137,240	155,704	157,149	-	-	-
All Other Revenues	73,293	51,283	52,702	-	-	-
Total Financial Sources	**$ 692,941**	**$ 748,054**	**$ 761,054**	**$ 337,964**	**$ 292,530**	**$ 290,010**
Expenditures:						
General Administration	111,968	145,898	105,437	-	-	-
Community Planning and Development	0	410	425	-	-	-
Office of Economic Development	6,312	12,241	4,967	-	-	-
Finance	17,664	33,126	28,414	-	-	-
General Services	392	1,804	1,771	-	-	-
Health-Environmental Health	69,863	159,619	142,698	-	-	-
Housing Stability	92,307	141,603	80,202	-	-	-
Independent Agencies	4,757	11,837	7,914	-	-	-
Parks and Recreation	134,218	188,859	157,048	-	-	-
Public Safety	113,702	120,164	122,450	-	-	-
Transportation and Infrastructure	42,530	64,713	54,404	-	-	-
Debt Service	-	-	-	296,602	272,729	272,970
Net Other Expenditures	100,346	79,199	85,975	56,805	31	31
Total Expenditures	**$ 694,059**	**$ 959,473**	**$ 791,705**	**$ 353,407**	**$ 272,761**	**$ 273,001**
Change in Fund Balance	$ (1,118)	$ (211,419)	$ (30,651)	$ (15,444)	$ 19,769	$ 17,009
Beginning Budget Unassigned Fund Balance	$ 345,077	$ 344,072	$ 132,654	$ 222,686	$ 207,242	$ 227,012
Restricted, Noncash and GASB54 Adjustments	$ 113	$ -	$ -	$ -	$ -	$ -
Budget Assigned Fund Balance						
Ending Budget Unassigned Fund Balance	**$ 344,072**	**$ 132,654**	**$ 102,002**	**$ 207,242**	**$ 227,012**	**$ 244,020**

($ in Thousands)	Appropriated Capital Funds 2025 Actual	2026 Estimated	2027 Budget	Total Appropriated Governmental Funds 2025 Actual	2026 Estimated	2027 Budget
Financial Sources:						
Property Tax	106,375	110,457	106,017	641,423	653,748	634,916
Sales and Use Taxes	-	-	-	1,249,711	1,337,890	1,384,925
Other Taxes	-	5,000	5,000	198,543	203,055	202,643
Intergovernmental Revenues	136,727	107,311	144,963	419,673	343,098	365,168
Licenses & Permits	-	-	-	55,177	56,365	58,155
Fines and Forfeits	-	-	-	42,513	45,185	49,213
Interest Earnings	40,507	23,652	20,810	86,350	66,020	66,851
Fees	-	-	-	85,988	90,348	87,463
Charges for Services and Uses	111	-	-	194,710	210,616	208,812
All Other Revenues	-	-	-	202,225	145,578	148,974
Total Financial Sources	**$ 283,719**	**$ 246,419**	**$ 276,791**	**$ 3,176,312**	**$ 3,151,902**	**$ 3,207,120**
Expenditures:						
General Administration	-	-	-	176,642	203,701	165,800
Community Planning and Development	-	-	-	38,873	36,921	37,427
Office of Economic Development	-	-	-	17,761	16,756	9,638
Finance	-	-	-	127,785	138,449	133,296
General Services	-	-	-	73,264	71,318	72,010
Health-Environmental Health	-	-	-	148,514	231,376	215,167
Housing Stability	-	-	-	160,278	213,790	151,498
Independent Agencies	-	-	-	158,046	168,275	169,441
Parks and Recreation	-	-	-	284,886	327,298	298,013
Public Safety	-	-	-	760,379	766,645	784,561
Technology Services	-	-	-	107,571	96,006	96,458
Transportation and Infrastructure	-	-	-	167,639	178,949	169,345
Transfers	-	-	-	79,757	73,646	63,453
Human Services	-	-	-	207,016	225,151	202,936
Capital Outlay	235,590	276,683	297,052	235,590	276,683	297,052
Debt Service	-	-	-	296,602	272,729	272,970
Net Other Expenditures	-	-	-	198,320	95,927	97,750
Total Expenditures	**$ 235,590**	**$ 276,683**	**$ 297,052**	**$ 3,238,923**	**$ 3,393,618**	**$ 3,236,813**
Change in Fund Balance	$ 48,130	$ (30,264)	$ (20,260)	$ (62,611)	$ (241,717)	$ (29,693)
Beginning Budget Unassigned Fund Balance	$ 624,712	$ 672,842	$ 642,578	$ 1,544,814	$ 1,482,310	$ 1,240,593
Restricted, Noncash and GASB54 Adjustments	$ -	$ -	$ -	$ 107	$ -	$ -
Ending Budget Unassigned Fund Balance	**$ 672,842**	**$ 642,578**	**$ 622,317**	**$ 1,482,310**	**$ 1,240,593**	**$ 1,210,900**

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Exhibits 2 and 3: Expenditures - Funds by Year and Type

Exhibit 2 - **Combined Funds by Year** (table) provides a three-year history of expenditures for all city funds, including the General Fund, appropriated Special Revenue Funds, Proprietary Funds (Enterprise and Internal Service Funds), Capital Funds, and Debt Service Funds. Note that grant SRFs and non-appropriated SRFs are not included. Refer to the Introduction section for an overview of the City's fund structure.

The **Exhibit 2 pie chart "2027 Estimated Expenditures By Fund"** shows the same fund breakout for the future year budget, however, does ***not*** include the offset for duplicated expenditures. The pie chart total matches the table row "Total Expenditures (All Funds)", shown just above the section for duplicated expenditures.

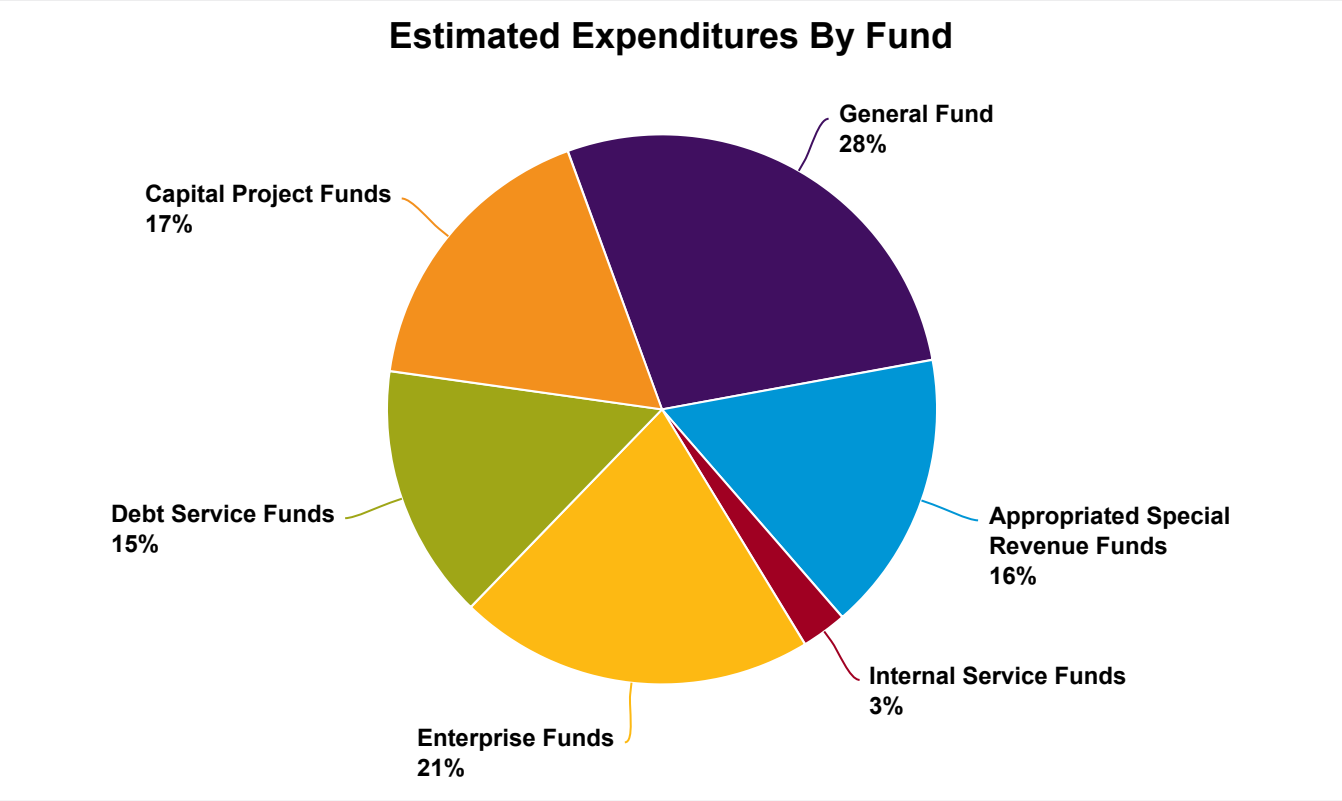
Exhibit 3 - **2027 Combined Funds by Appropriation Expenditure Type** (table) provides budgeted expenditures for all city funds (excluding grants and non-appropriated SRFs) by major expenditure categories: personnel, supplies and services, capital equipment and projects, internal services and interfund transfers, and debt service.

The **Exhibit 3 pie chart "2027 Expenditures by Type"** shows the same expenditure type breakout for the future year budget, including decreasing "Internal Services and Interfund Transfers" by duplicated expenditures.

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

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

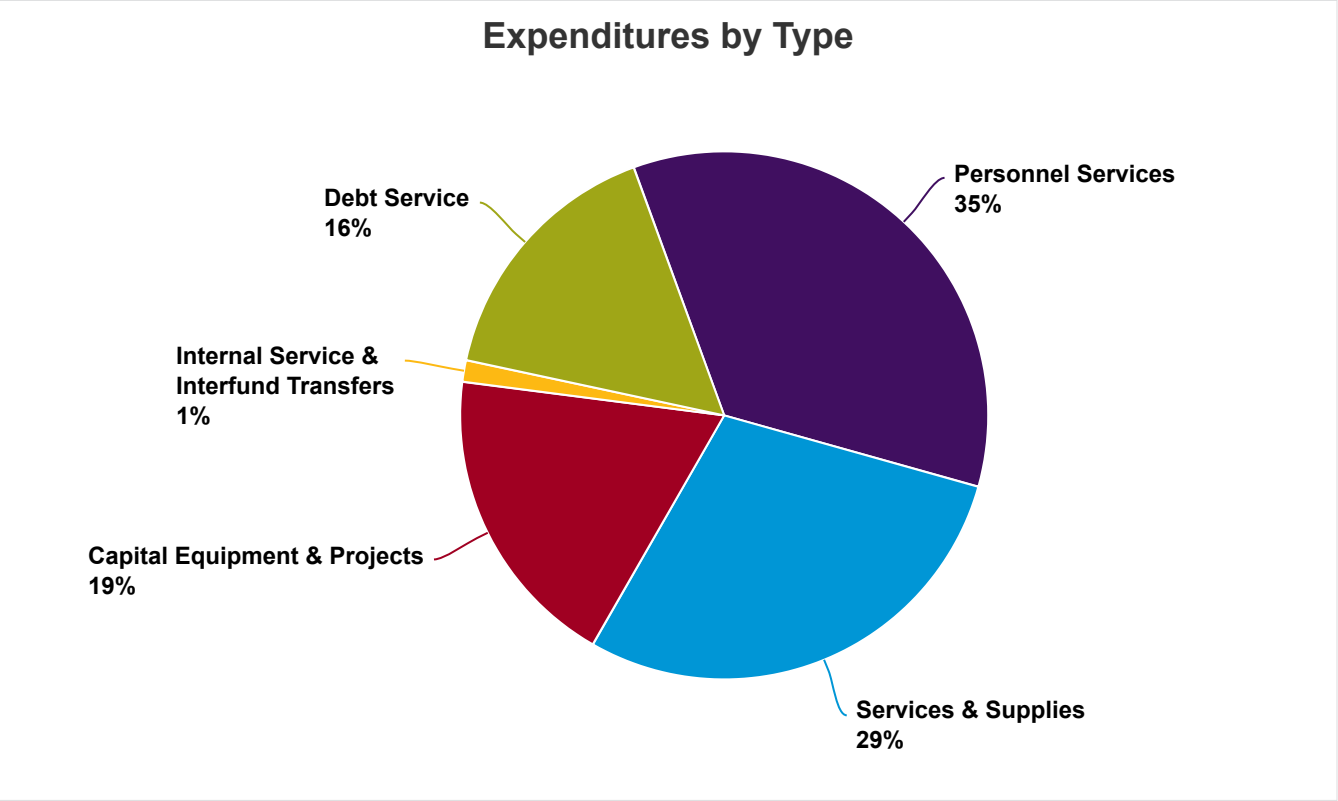
The **Total Net Expenditures (All Funds)** excludes internal service charges and interfund transfers (see subtable labeled "Less Duplications Budget"). Since these types of expenditures occur between City funds, the amounts are duplicated in the Total Budget, and the Net Expenditure amount represents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



($ in Millions)

Fund		Amount
General Fund	$	1,679.98
Appropriated Special Revenue Funds	$	1,001.17
Internal Service Funds	$	162.45
Enterprise Funds	$	1,271.17
Debt Service Funds	$	909.83
Capital Project Funds	$	1,044.66
	$	**6,069.26**

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($ in Millions)

Expenditure Type		Amount
Personnel Services	$	1,975.67
Services & Supplies	$	1,636.89
Capital Equipment & Projects	$	1,061.14
Internal Service & Interfund Transfers	$	74.69
Debt Service	$	909.83
	$	**5,658.22**

Budget Summary - Exhibit 2

2026-2027 Expenditure Summary - Combined Funds by Year

($ in Thousands)	2025 Actual	2026 Estimated	2027 Budget
General Fund			
General Administration	64,675	57,803	60,363
Community Planning and Development	38,873	36,511	37,002
Economic Development	11,449	4,514	4,670
Finance	110,121	105,322	104,882
General Services	72,872	69,514	70,239
Health	78,651	71,757	72,469
Housing Stability	67,971	72,187	71,296
Independent Agencies	153,290	156,439	161,527
Parks, Recreation, and Culturals	150,668	138,439	140,965
Public Safety	646,677	646,480	662,111
Technology Services	107,571	96,006	96,458
Transportation and Infrastructure	125,109	114,235	114,941
General Fund Total Operations	**$ 1,627,926**	**$ 1,569,208**	**$ 1,596,923**
General Fund Transfers	79,757	73,646	63,453
General Contingency	-	33,476	34,601
Unspent Agency Appropriations	-	(13,250)	(15,000)
General Fund Total	**$ 1,707,683**	**$ 1,663,080**	**$ 1,679,977**
Appropriated Special Revenue Funds			
General Government	249,197	393,325	343,579
Public Safety	63,805	73,228	73,458
Human Services	214,316	231,351	209,469
Health	69,734	91,959	70,699
Culture and Recreation	214,647	247,959	219,662
Community Development	92,307	141,603	80,202
Economic Opportunity	4,369	11,399	4,106
Total Appropriated Special Revenue Funds	**$ 908,375**	**$ 1,190,824**	**$ 1,001,174**
Internal Service Funds - Operations			
Workers Compensation	17,471	18,090	18,171
Medical Self-Insurance	107,665	96,832	134,517
Dental Self-Insurance	9,453	7,672	-
Asphalt Plant	7,986	18,767	9,759
Total Internal Service Funds	**$ 142,576**	**$ 141,362**	**$ 162,447**
Enterprise Funds - Operations			
Wastewater Management	239,935	264,951	242,155
Aviation	761,386	914,213	945,318
Sidewalks	21,671	40,751	41,326
Environmental Services	14,030	14,731	15,337
Golf	20,227	37,849	27,034
Total Enterprise Funds	**$ 1,057,248**	**$ 1,272,494**	**$ 1,271,169**
All Funds Total Operations	**$ 3,815,882**	**$ 4,267,759**	**$ 4,114,768**
Debt Service Funds			
General Obligation Bonds	164,715	165,408	162,103
Excise Tax Revenue Bond	188,692	107,352	110,898
Wastewater Management	7,635	8,700	8,700
Aviation	638,100	628,131	628,131
Total Debt Service Funds	**$ 999,143**	**$ 909,592**	**$ 909,832**
Capital Project Funds			

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($ in Thousands)	2025 Actual	2026 Estimated	2027 Budget
Winter Park and Recreation Funds	4,404	5,580	5,997
Capital Improvements	181,773	200,673	219,721
State Conservation Trust Funds (Lottery)	6,219	13,862	10,364
Parks Legacy Capital Improvement	34,457	31,901	34,257
Bond Project Funds	204,335	230,286	301,251
Grant/Other Capital Funds	98,172	152,932	159,232
Entertainment and Cultural Capital Funds	8,736	24,667	26,712
Subtotal Capital Projects Funds	**$ 538,097**	**$ 659,901**	**$ 757,535**
Capital Improvement Funds			
Wastewater Management	75,025	63,900	43,000
Aviation	176,324	177,948	202,762
Sidewalks	3,658	33,007	36,618
Environmental Services	7,970	2,550	2,750
Golf	979	14,000	2,000
Subtotal Capital Improvement Funds	**$ 263,956**	**$ 291,405**	**$ 287,129**
Total Capital Projects Funds	**$ 802,053**	**$ 951,306**	**$ 1,044,664**
Total Expenditures (All Funds)	**$ 5,617,077**	**$ 6,128,657**	**$ 6,069,264**
Less Duplications Budgeted			
Internal Service and Interfund Transfers	(438,481)	(454,289)	(411,046)
Total Net Expenditures (All Funds)	**$ 5,178,597**	**$ 5,674,368**	**$ 5,658,218**

Budget Summary - Exhibit 3

2027 Combined Funds by Appropriation Expenditure Type

($ in Thousands)	Personnel Services	Services and Supplies	Capital Equipment and Projects	Internal Service and Interfund Transfers	Debt Service	Total
General Fund:						
General Administration	50,610	9,718	-	35	-	60,363
Community Planning and Development	35,333	1,653	-	16	-	37,002
Office of Economic Development	4,010	641	-	20	-	4,670
Finance	44,489	25,174	-	35,219	-	104,882
General Services	17,995	50,585	152	1,507	-	70,239
Health-Environmental Health	26,999	45,385	3	82	-	72,469
Housing Stability	9,984	61,230	2	79	-	71,296
Independent Agencies	143,487	17,951	26	63	-	161,527
Parks and Recreation	117,600	22,619	-	746	-	140,965
Public Safety	587,579	74,306	53	174	-	662,111
Technology Services	48,284	48,072	14	88	-	96,458
Transportation and Infrastructure	83,821	31,009	11	100	-	114,941
General Fund Transfers	-	-	-	63,453	-	63,453
General Contingency	-	-	-	34,601	-	34,601
Estimated Unspent Appropriations	(15,000)	-	-	-	-	(15,000)
Total General Fund	**$ 1,155,190**	**$ 388,343**	**$ 260**	**$ 136,184**	**$ -**	**$ 1,679,977**
Appropriated Special Revenue Funds:						
General Government	113,083	204,161	2,291	24,045	-	343,579
Public Safety	69,800	3,657	-	-	-	73,458
Human Services	124,193	53,142	777	31,357	-	209,469
Health	834	69,865	-	-	-	70,699
Culture and Recreation	55,990	91,251	5,507	66,914	-	219,662
Community Development	4,293	75,909	-	-	-	80,202
Economic Opportunity	532	3,574	-	-	-	4,106
Total Special Revenue Funds	**$ 368,726**	**$ 501,558**	**$ 8,575**	**$ 122,316**	**$ -**	**$ 1,001,174**
Debt Service Funds:						
GO Bonds	-	-	-	-	162,103	162,103
Excise Tax Revenue Bonds	-	-	-	-	110,898	110,898
Total Debt Service Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 273,001**	**$ 273,001**
Capital Project Funds:						
Winter Park and Recreation Funds	-	-	5,997	-	-	5,997
Capital Improvements	-	-	219,721	-	-	219,721
State Conservation Trust Funds (Lottery)	-	-	10,364	-	-	10,364
Parks Legacy Capital Improvement	-	-	34,257	-	-	34,257
Bond Project Funds	-	-	301,251	-	-	301,251
Grant/Other Capital Funds	-	-	159,232	-	-	159,232
Entertainment and Cultural Capital Funds	-	-	26,712	-	-	26,712
Total Capital Project Funds	**$ -**	**$ -**	**$ 757,535**	**$ -**	**$ -**	**$ 757,535**
Total Governmental Funds	**$ 1,523,916**	**$ 889,901**	**$ 766,370**	**$ 258,499**	**$ 273,001**	**$ 3,711,687**
Internal Service Funds:						
Workers Compensation	7,814	9,811	-	547	-	18,171
Medical Self-Insurance	123,897	10,620	-	-	-	134,517
Asphalt Plant	1,273	8,320	-	167	-	9,759
Total Internal Service Funds	**$ 132,984**	**$ 28,750**	**$ -**	**$ 713**	**$ -**	**$ 162,447**
Enterprise Funds:						

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($ in Thousands)	Personnel Services	Services and Supplies	Capital Equipment and Projects	Internal Service and Interfund Transfers	Debt Service	Total
Wastewater Management	56,418	99,325	46,271	83,141	8,700	293,855
Aviation	238,515	607,422	203,390	98,753	628,131	1,776,211
Sidewalks	2,236	1,168	36,622	37,918	-	77,943
Environmental Services	7,830	3,218	2,840	4,200	-	18,087
Golf	13,770	7,105	5,648	2,510	-	29,034
Total Enterprise Funds	**$ 318,770**	**$ 718,238**	**$ 294,771**	**$ 226,521**	**$ 636,831**	**$ 2,195,130**
Total Expenditures (All Funds)	**$ 1,975,669**	**$ 1,636,888**	**$ 1,061,141**	**$ 485,734**	**$ 909,832**	**$ 6,069,264**
Less Duplications Budgeted						
Internal Service and Interfund Transfers	-	-	-	(411,046)	-	(411,046)
Total Net Expenditures (All Funds)	**$ 1,975,669**	**$ 1,636,888**	**$ 1,061,141**	**$ 74,688**	**$ 909,832**	**$ 5,658,218**

All Funds by Appropriation

	2025 Actual	2026 Appropriated	2027 Estimated	% Change 26-27
General Fund Total Operations	**1,627,925,767**	**1,569,207,795**	**1,596,922,956**	**1.77%**
Transfers Total	**79,756,883**	**73,645,750**	**63,452,628**	**(13.84%)**
General Fund Annual Appropriations	**1,707,682,650**	**1,642,853,545**	**1,660,375,584**	**1.07%**
General Fund Contingency	-	33,475,962	34,601,000	3.36%
General Fund Total Appropriations	**1,707,682,650**	**1,676,329,507**	**1,694,976,584**	**1.11%**
Appropriated Special Revenue Funds				
11000-General Government	249,197,372	393,325,223	343,579,096	(12.65%)
12000-Public Safety	63,804,615	73,227,734	73,457,627	0.31%
13000-Human Services	214,316,417	231,350,519	209,469,034	(9.46%)
14000-Health	69,733,784	91,959,072	70,698,755	(23.12%)
15000-Culture and Recreation	214,646,954	247,959,468	219,662,369	(11.41%)
16000-Community Development	92,307,323	141,602,982	80,201,954	(43.36%)
17000-Economic Opportunity	4,368,699	11,398,778	4,105,504	(63.98%)
Total Appropriated Special Revenue Funds	**908,375,163**	**1,190,823,776**	**1,001,174,339**	**(15.93%)**
Internal Service Funds - Operations				
Workers Compensation	17,470,804	18,090,402	18,171,438	0.45%
Asphalt Plant	7,986,362	18,767,282	9,759,473	(48.00%)
Medical Self-Insurance	107,665,213	96,831,783	134,516,556	38.92%
Dental Self-Insurance	9,453,211	7,672,287	-	(100.00%)
Total Internal Service Funds - Operations	**142,575,590**	**141,361,754**	**162,447,467**	**14.92%**
Enterprise Funds - Operations				
Wastewater Management	239,934,870	264,950,658	242,155,051	(8.60%)
Aviation	655,283,195	789,408,098	818,927,654	3.74%
Sidewalks	21,670,534	40,750,895	41,325,825	1.41%
Environmental Services	14,029,829	14,730,650	15,336,775	4.11%
Golf	20,226,906	37,848,633	27,033,817	(28.57%)
Total Enterprise Funds - Operations	**951,145,334**	**1,147,688,934**	**1,144,779,122**	**(0.25%)**
All Funds Total Operations	**3,709,778,738**	**4,156,203,971**	**4,003,377,512**	**(3.68%)**
Less Duplications Budgeted (All Funds)				
Internal Service and Interfund Transfers	(438,480,685)	(454,289,307)	(411,045,831)	(16.98%)
Total Net Operations (All Funds)	**3,271,298,053**	**3,701,914,664**	**3,592,331,681**	**(2.96%)**
Capital Projects Funds				
Winter Park and Recreation Funds	4,404,256	5,580,486	5,997,487	7.47%
Capital Improvements	181,773,258	200,672,561	219,721,235	9.49%
State Conservation Trust Funds (Lottery)	6,219,262	13,862,134	10,364,315	(25.23%)
Parks Legacy Capital Improvement	34,457,199	31,900,795	34,256,708	7.39%
Bond Project Funds	204,334,859	230,285,593	301,250,963	30.82%
Grant/Other Capital Funds	98,172,312	152,932,466	159,231,799	4.12%
Entertainment and Cultural Capital Funds	8,735,839	24,667,384	26,712,170	8.29%
Subtotal Capital Projects Funds	**538,096,985**	**659,901,419**	**757,534,677**	**14.80%**
Wastewater Management	75,025,315	63,900,000	43,000,000	(32.71%)
Aviation	176,324,401	177,948,038	202,761,824	13.94%
Environmental Services	7,969,578	2,550,000	2,750,000	7.84%
Golf	978,518	14,000,000	2,000,000	(85.71%)
Sidewalk	3,658,055	33,006,714	36,617,500	10.94%
Subtotal Capital Projects Funds	**263,955,866**	**291,404,752**	**287,129,324**	**(1.47%)**
Total Capital Projects Funds	**802,052,852**	**951,306,171**	**1,044,664,001**	**9.81%**
Total Net Operating and Capital Funds	**4,073,350,905**	**4,653,220,835**	**4,636,995,682**	**(0.35%)**

Note: The General Fund Total Appropriation in this report is not adjusted for estimated unspent appropriation, as it is in the 100B report in the General Fund expenditure section of this book.

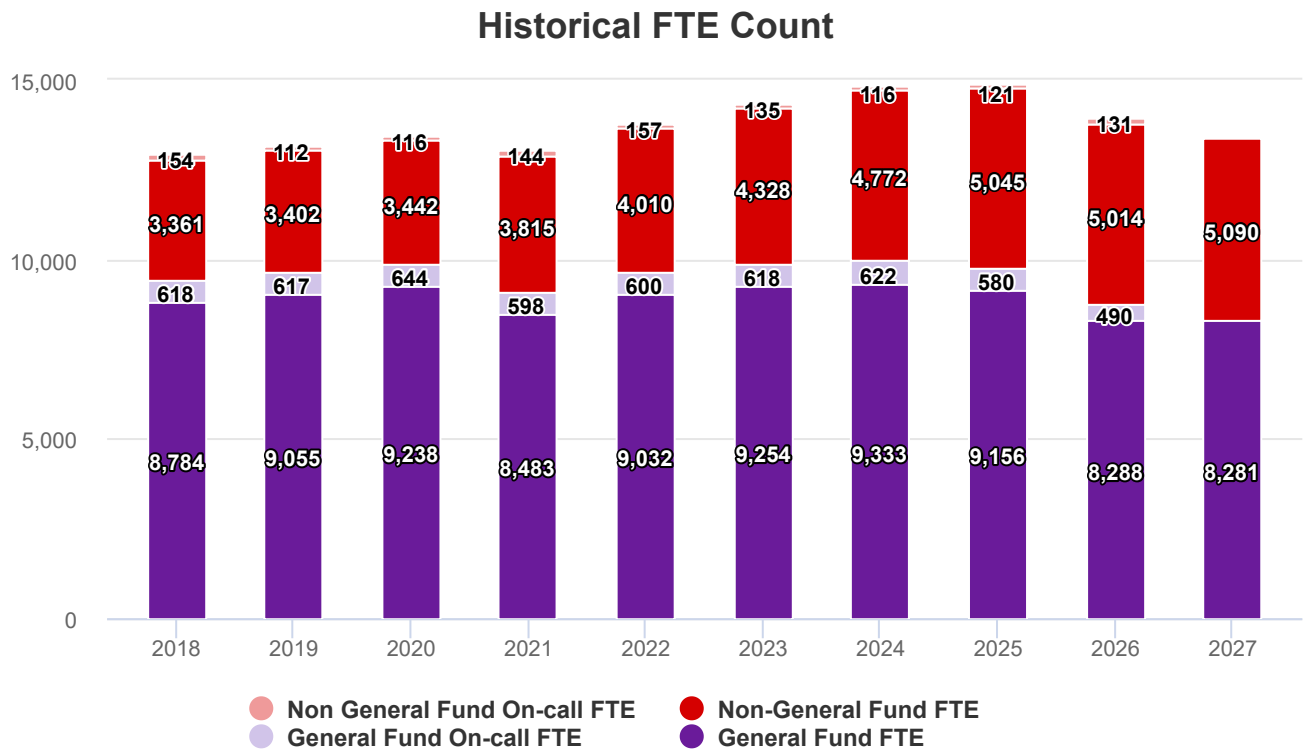
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Personnel Comparison

Personnel costs represent about 70 percent of the General Fund budget. The General Fund reflects a decrease of 10.2 permanent and temporary full-time equivalents (FTEs) in 2027—all of which comes from eliminating vacant positions or transferring positions to a different funding source. This decrease excludes changes in on-call FTE counts, which are reflected in the temporary column.

One major change from 2026 to 2027 is that on-call employees are no longer included in FTE counts, but agencies retained funding for on-calls. This change in how the City budgets on-call personnel is responsible for a decrease of 621 FTE Citywide and 490 FTE in the General Fund. When the decrease in General Fund on-calls is excluded, there is an increase of 9 temporary FTE, primarily from new positions that appear in the General Fund but are funded by Vibrant Bond, offset by positions expiring or being converted to permanent.

The chart below reflects the original number of budgeted FTE positions each year, separated between the General Fund and other funds. Through 2026, budgeted FTE counts included imputed FTEs for on-call employees. Beginning in 2027, the City has changed its budgeting methodology and no longer converts on-call funding into an estimated FTE count. Instead, on-call costs are budgeted as a dollar amount. This methodology change accounts for much of the apparent decline in FTEs from 2026 to 2027 and should be considered when comparing 2027 with prior years. For context, the 2026 budget included 490 General Fund and 131 other-fund imputed on-call FTEs, compared with 580 and 121, respectively, in 2025 and 622 and 116 in 2024.



Personnel Comparison

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

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

The number of FTE shown for each agency includes:

Permanent FTE	The agency's permanent complement
Temporary FTE	Limited, regular positions and, through 2026, on-call employees
Uniformed FTE	Police officers, firefighters, and deputy sheriffs

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

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Agency/Department	2025 Budgeted Perm	2025 Budgeted Temp	2025 Budgeted Total	2026 Appropriated Perm	2026 Appropriated Temp	2026 Appropriated Total	2027 Proposed Perm	2027 Proposed Temp	2027 Proposed Total	2027 Change Perm	2027 Change Temp	2027 Change Total
General Fund												
City Attorney	157.38	8.73	166.11	127.81	4.44	132.25	138.81	2.00	140.81	11.00	(2.44)	8.56
Department of Licensing and Consumer Protection	54.00	1.74	55.74	46.00	1.74	47.74	47.00	0.00	47.00	1.00	(1.74)	(0.74)
Division of Disability Rights	8.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Management	11.00	1.62	12.62	9.00	1.93	10.93	10.00	0.70	10.70	1.00	(1.23)	(0.23)
Human Rights and Community Partnerships	38.50	1.00	39.50	24.50	0.00	24.50	24.00	0.00	24.00	(0.50)	0.00	(0.50)
Mayor's Office	12.00	0.00	12.00	36.00	0.00	36.00	36.00	0.00	36.00	0.00	0.00	0.00
Office of Children's Affairs	20.43	0.50	20.93	7.85	0.00	7.85	7.60	0.00	7.60	(0.25)	0.00	(0.25)
Office of Climate Action, Sustainability and Resiliency	31.75	1.25	33.00	4.05	1.00	5.05	4.05	0.00	4.05	0.00	(1.00)	(1.00)
Office of Neighborhood Safety	36.00	0.00	36.00	26.00	3.00	29.00	31.00	1.00	32.00	5.00	(2.00)	3.00
Office of Social Equity and Innovation	16.00	0.00	16.00	11.00	0.00	11.00	11.00	0.00	11.00	0.00	0.00	0.00
Office of Special Events	7.33	0.00	7.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	**392.39**	**14.84**	**407.23**	**292.21**	**12.11**	**304.32**	**309.46**	**3.70**	**313.16**	**17.25**	**(8.41)**	**8.84**
Development Services	191.00	11.00	202.00	158.00	8.00	166.00	154.00	3.00	157.00	(4.00)	(5.00)	(9.00)
Office of the Manager	52.00	4.27	56.27	39.00	4.27	43.27	42.00	0.00	42.00	3.00	(4.27)	(1.27)
Planning Services Division	50.00	2.00	52.00	40.00	1.00	41.00	39.00	0.00	39.00	(1.00)	(1.00)	(2.00)
Community Planning and Development	**293.00**	**17.27**	**310.27**	**237.00**	**13.27**	**250.27**	**235.00**	**3.00**	**238.00**	**(2.00)**	**(10.27)**	**(12.27)**
Business Development Division	13.00	0.00	13.00	12.00	0.00	12.00	12.00	0.00	12.00	0.00	0.00	0.00
Executive Office	15.52	0.00	15.52	6.57	0.00	6.57	6.57	0.00	6.57	0.00	0.00	0.00
Neighborhoods	4.00	1.00	5.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00	0.00	0.00
Small Business Opportunity	17.00	1.00	18.00	4.00	0.50	4.50	4.00	0.00	4.00	0.00	(0.50)	(0.50)
Economic Development	**49.52**	**2.00**	**51.52**	**24.57**	**0.50**	**25.07**	**24.57**	**0.00**	**24.57**	**-**	**(0.50)**	**(0.50)**
Assessment Division	54.00	3.30	57.30	45.00	3.30	48.30	42.00	0.00	42.00	(3.00)	(3.30)	(6.30)
Budget and Management	23.00	0.00	23.00	14.20	0.00	14.20	15.00	0.00	15.00	0.80	0.00	0.80
Capital Management and Financing	23.00	3.00	26.00	22.80	0.00	22.80	11.50	2.00	13.50	(11.30)	2.00	(9.30)
Cash & Capital Funding Division	15.00	0.00	15.00	12.00	0.00	12.00	0.00	0.00	0.00	(12.00)	0.00	(12.00)
Controller's Office	93.55	1.65	95.20	82.80	1.65	84.45	88.80	1.65	90.45	6.00	0.00	6.00
Division of Real Estate	0.00	0.00	0.00	0.00	0.00	0.00	15.00	1.00	16.00	15.00	1.00	16.00
Office of the Chief Financial Officer	13.00	1.00	14.00	16.00	0.50	16.50	17.00	2.00	19.00	1.00	1.50	2.50
Risk Management and Worker's Compensation	4.00	0.00	4.00	3.00	0.00	3.00	3.00	0.00	3.00	0.00	0.00	0.00
Treasury Division	171.00	(4.00)	167.00	139.00	0.50	139.50	138.00	0.00	138.00	(1.00)	(0.50)	(1.50)
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Agency/Department	2025 Budgeted Perm	2025 Budgeted Temp	2025 Budgeted Total	2026 Appropriated Perm	2026 Appropriated Temp	2026 Appropriated Total	2027 Proposed Perm	2027 Proposed Temp	2027 Proposed Total	2027 Change Perm	2027 Change Temp	2027 Change Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance	**396.55**	**4.95**	**401.50**	**334.80**	**5.95**	**340.75**	**330.30**	**6.65**	**336.95**	**(4.50)**	**0.70**	**(3.80)**
Business Services	9.00	0.00	9.00	7.00	0.00	7.00	7.00	0.00	7.00	0.00	0.00	0.00
Facilities, Security, and Surplus	116.50	0.00	116.50	99.00	0.00	99.00	99.00	0.00	99.00	0.00	0.00	0.00
Office of the Executive Director	9.25	0.00	9.25	7.00	0.00	7.00	8.00	0.00	8.00	1.00	0.00	1.00
Sourcing and Strategy	26.50	0.00	26.50	28.00	0.50	28.50	26.50	0.00	26.50	(1.50)	(0.50)	(2.00)
General Services	**161.25**	**0.00**	**161.25**	**141.00**	**0.50**	**141.50**	**140.50**	**0.00**	**140.50**	**(0.50)**	**(0.50)**	**(1.00)**
Behavioral Health	34.25	2.65	36.90	36.10	0.00	36.10	24.00	6.20	30.20	(12.10)	6.20	(5.90)
Community Health	0.00	0.00	0.00	0.00	0.00	0.00	7.10	0.00	7.10	7.10	0.00	7.10
Denver Animal Protection	63.67	2.73	66.40	58.00	2.73	60.73	59.00	0.00	59.00	1.00	(2.73)	(1.73)
Emergency Management and Medical Operations	1.00	0.00	1.00	2.00	0.30	2.30	0.00	0.00	0.00	(2.00)	(0.30)	(2.30)
Executive Director's Office	6.00	1.10	7.10	3.25	1.10	4.35	3.00	0.00	3.00	(0.25)	(1.10)	(1.35)
Office of Communications, Community Engagement & Culture	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00	2.00	0.00	2.00
Office of Strategy and Operations	24.40	0.00	24.40	16.00	0.00	16.00	26.80	0.30	27.10	10.80	0.30	11.10
Office of the Medical Examiner	38.00	2.90	40.90	36.67	2.90	39.57	33.00	1.00	34.00	(3.67)	(1.90)	(5.57)
Public Health Investigations	55.00	0.00	55.00	41.60	0.00	41.60	41.60	0.00	41.60	0.00	0.00	0.00
Environmental Health	**222.32**	**9.38**	**231.70**	**193.62**	**7.03**	**200.65**	**196.50**	**7.50**	**204.00**	**2.88**	**0.47**	**3.35**
Department of Housing Stability	85.14	0.00	85.14	69.66	4.00	73.66	70.50	0.00	70.50	0.84	(4.00)	(3.16)
Housing Stability	**85.14**	**0.00**	**85.14**	**69.66**	**4.00**	**73.66**	**70.50**	**0.00**	**70.50**	**0.84**	**(4.00)**	**(3.16)**
Auditor	100.75	1.00	101.75	101.00	1.00	102.00	101.00	0.00	101.00	0.00	(1.00)	(1.00)
Board of Adjustment for Zoning Appeals	4.25	0.12	4.37	3.00	0.12	3.12	3.00	0.00	3.00	0.00	(0.12)	(0.12)
Board of Ethics	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00	0.00	0.00
City Council	74.00	0.00	74.00	74.00	0.00	74.00	75.00	0.00	75.00	1.00	0.00	1.00
Civil Service Commission	10.00	5.56	15.56	9.00	5.56	14.56	9.00	0.00	9.00	0.00	(5.56)	(5.56)
DCR Elections Division	29.00	36.00	65.00	27.00	36.00	63.00	27.00	0.00	27.00	0.00	(36.00)	(36.00)
DCR Operations	0.00	0.00	0.00	13.00	2.50	15.50	13.00	0.00	13.00	0.00	(2.50)	(2.50)
DCR Recording Division	41.00	2.50	43.50	29.00	0.00	29.00	29.00	0.00	29.00	0.00	0.00	0.00
Denver County Court	288.25	4.13	292.38	266.65	4.77	271.42	271.76	0.50	272.26	5.11	(4.27)	0.84
Denver District Attorney	301.80	2.00	303.80	292.80	1.00	293.80	290.80	1.00	291.80	(2.00)	0.00	(2.00)
Hearing Office	3.67	0.00	3.67	3.42	0.00	3.42	3.42	(0.08)	3.34	0.00	(0.08)	(0.08)
Office of Human Resources	122.75	1.00	123.75	91.75	0.00	91.75	90.75	0.00	90.75	(1.00)	0.00	(1.00)
Office of Independent Monitor	16.00	0.00	16.00	16.50	0.00	16.50	17.00	0.00	17.00	0.50	0.00	0.50
Office of Municipal Public Defender	43.41	0.00	43.41	43.75	0.00	43.75	42.75	0.00	42.75	(1.00)	0.00	(1.00)
Independent Agencies	**1,036.88**	**52.31**	**1,089.19**	**972.87**	**50.95**	**1,023.82**	**975.48**	**1.42**	**976.90**	**2.61**	**(49.53)**	**(46.92)**

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Agency/Department	2025 Budgeted Perm	2025 Budgeted Temp	2025 Budgeted Total	2026 Appropriated Perm	2026 Appropriated Temp	2026 Appropriated Total	2027 Proposed Perm	2027 Proposed Temp	2027 Proposed Total	2027 Change Perm	2027 Change Temp	2027 Change Total
Denver Public Library	592.00	13.50	605.50	489.75	0.00	489.75	461.74	0.00	461.74	(28.01)	0.00	(28.01)
Parks and Planning	399.25	118.53	517.78	336.00	92.12	428.12	336.10	1.25	337.35	0.10	(90.87)	(90.77)
Parks and Recreation Administration	37.00	0.90	37.90	34.00	0.67	34.67	34.00	0.00	34.00	0.00	(0.67)	(0.67)
Recreation	163.29	307.50	470.79	153.62	256.24	409.86	160.45	0.00	160.45	6.83	(256.24)	(249.41)
Parks and Recreation and Cultural Facilities	**1,191.54**	**440.43**	**1,631.97**	**1,013.37**	**349.03**	**1,362.40**	**992.29**	**1.25**	**993.54**	**(21.08)**	**(347.78)**	**(368.86)**
Safety Management	87.20	3.00	90.20	82.20	3.00	85.20	82.20	0.00	82.20	0.00	(3.00)	(3.00)
Safety Programs	61.40	33.50	94.90	61.40	33.50	94.90	57.40	0.00	57.40	(4.00)	(33.50)	(37.50)
Crime Prevention and Control Commission	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00	0.00	0.00
Community Corrections	40.50	0.00	40.50	34.00	0.00	34.00	34.00	0.00	34.00	0.00	0.00	0.00
Police Administration Division - Civilian	141.25	0.00	141.25	133.25	0.00	133.25	127.92	2.01	129.93	(5.33)	2.01	(3.32)
Police Administration Division - Uniform	110.00	0.00	110.00	112.00	0.00	112.00	112.00	0.00	112.00	0.00	0.00	0.00
Police Investigations Division - Civilian	136.81	2.00	138.81	136.81	2.00	138.81	143.81	(0.00)	143.81	7.00	(2.00)	5.00
Police Investigations Division - Uniform	344.00	0.00	344.00	342.00	0.00	342.00	342.00	0.00	342.00	0.00	0.00	0.00
Police Patrol Districts Division - Civilian	22.88	0.00	22.88	21.63	0.00	21.63	20.63	0.00	20.63	(1.00)	0.00	(1.00)
Police Patrol Districts Division - Uniform	1,053.00	0.00	1,053.00	1,053.00	0.00	1,053.00	1,053.00	0.00	1,053.00	0.00	0.00	0.00
Fire Department Administration - Civilian	45.00	0.00	45.00	36.00	0.00	36.00	36.00	0.00	36.00	0.00	0.00	0.00
Fire Department Administration - Uniform	167.00	0.00	167.00	157.00	0.00	157.00	146.00	0.00	146.00	(11.00)	0.00	(11.00)
Fire Department Operations - Civilian	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00	0.00	0.00	0.00
Fire Department Operations - Uniform	800.00	0.00	800.00	802.00	0.00	802.00	813.00	0.00	813.00	11.00	0.00	11.00
Sheriff Administration - Civilian	16.00	0.00	16.00	13.00	0.00	13.00	13.00	0.00	13.00	0.00	0.00	0.00
Sheriff Administration - Uniform	63.00	0.00	63.00	63.00	0.00	63.00	63.00	0.00	63.00	0.00	0.00	0.00
Sheriff Jail Operations - Civilian	115.75	0.00	115.75	82.75	0.00	82.75	81.75	(0.00)	81.75	(1.00)	(0.00)	(1.00)
Sheriff Jail Operations - Uniform	659.53	0.00	659.53	659.53	0.00	659.53	659.53	0.00	659.53	0.00	0.00	0.00
Sheriff Specialized Operations and Analysis - Civilian	66.00	5.00	71.00	46.00	2.00	48.00	47.00	0.00	47.00	1.00	(2.00)	(1.00)
Sheriff Specialized Operations and Analysis - Uniform	123.00	0.00	123.00	123.00	0.00	123.00	123.00	0.00	123.00	0.00	0.00	0.00
Sheriff Mental Health and Programs Division - Civilian	12.00	0.00	12.00	12.00	0.00	12.00	11.00	0.00	11.00	(1.00)	0.00	(1.00)
911 Emergency Communications	48.66	0.00	48.66	48.66	0.00	48.66	47.66	0.00	47.66	(1.00)	0.00	(1.00)
Public Safety	**4,119.98**	**43.50**	**4,163.48**	**4,026.23**	**40.50**	**4,066.73**	**4,020.90**	**2.01**	**4,022.91**	**(5.33)**	**(38.49)**	**(43.82)**
Applications Development	104.00	0.00	104.00	90.00	0.00	90.00	86.00	0.00	86.00	(4.00)	0.00	(4.00)
Data Tools and Governance	39.00	0.00	39.00	33.00	0.00	33.00	36.00	0.00	36.00	3.00	0.00	3.00
Denver Marketing and Media Services	64.00	11.64	75.64	50.00	11.64	61.64	50.00	0.00	50.00	0.00	(11.64)	(11.64)
Office of the Chief Information Officer	26.00	0.00	26.00	22.00	0.00	22.00	25.00	0.00	25.00	3.00	0.00	3.00
Operations	109.00	0.00	109.00	95.00	0.00	95.00	91.00	0.00	91.00	(4.00)	0.00	(4.00)
Technology Services	**342.00**	**11.64**	**353.64**	**290.00**	**11.64**	**301.64**	**288.00**	**0.00**	**288.00**	**(2.00)**	**(11.64)**	**(13.64)**

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Agency/Department	2025 Budgeted Perm	2025 Budgeted Temp	2025 Budgeted Total	2026 Appropriated Perm	2026 Appropriated Temp	2026 Appropriated Total	2027 Proposed Perm	2027 Proposed Temp	2027 Proposed Total	2027 Change Perm	2027 Change Temp	2027 Change Total
Department of Transportation Operations	460.00	12.48	472.48	380.50	12.48	392.98	375.50	0.00	375.50	(5.00)	(12.48)	(17.48)
Department of Transportation Project Delivery	133.14	32.00	165.14	100.90	14.00	114.90	100.90	16.00	116.90	0.00	2.00	2.00
National Western Center Office	2.00	6.00	8.00	1.00	12.00	13.00	1.00	11.00	12.00	0.00	(1.00)	(1.00)
Office of the Executive Director	182.80	6.34	189.14	146.30	5.34	151.64	144.30	6.00	150.30	(2.00)	0.66	(1.34)
Utilities/Solid Waste	12.00	0.58	12.58	18.00	0.58	18.58	18.00	0.00	18.00	0.00	(0.58)	(0.58)
Transportation and Infrastructure	**789.94**	**57.40**	**847.34**	**646.70**	**44.40**	**691.10**	**639.70**	**33.00**	**672.70**	**(7.00)**	**(11.40)**	**(18.40)**
Total General Fund	**9,080.51**	**653.72**	**9,734.23**	**8,242.03**	**539.88**	**8,781.91**	**8,223.20**	**58.53**	**8,281.73**	**(18.83)**	**(481.35)**	**(500.18)**
General Fund Civilian and Uniform												
Civilian	5,759.98	654.72	6,414.70	4,929.50	540.88	5,470.38	4,910.67	59.53	4,970.20	(18.83)	(481.35)	(500.18)
Uniform	3,319.53	0.00	3,319.53	3,311.53	0.00	3,311.53	3,311.53	0.00	3,311.53	0.00	0.00	0.00
Internal Service Funds												
Workers Compensation	26.00	0.00	26.00	28.00	0.00	28.00	28.00	0.00	28.00	0.00	0.00	0.00
Asphalt Plant	9.00	0.00	9.00	9.00	0.00	9.00	11.00	0.00	11.00	2.00	0.00	2.00
Total Internal Service Funds	**35.00**	**0.00**	**35.00**	**37.00**	**0.00**	**37.00**	**39.00**	**0.00**	**39.00**	**2.00**	**0.00**	**2.00**
Enterprise Funds												
Wastewater Management	392.64	13.55	406.19	395.13	13.55	408.68	393.13	10.00	403.13	(2.00)	(3.55)	(5.55)
Sidewalks	0.00	0.00	0.00	6.05	2.00	8.05	9.05	5.00	14.05	3.00	3.00	6.00
Environmental Services	43.00	3.25	46.25	48.90	4.05	52.95	48.40	2.10	50.50	(0.50)	(1.95)	(2.45)
Golf	66.00	51.17	117.17	68.00	51.17	119.17	72.00	0.00	72.00	4.00	(51.17)	(47.17)
Aviation	1,439.00	35.25	1,474.25	1,481.00	35.25	1,516.25	1,486.00	35.25	1,521.25	5.00	0.00	5.00
Total Enterprise Funds	**1,940.64**	**103.22**	**2,043.86**	**1,999.08**	**106.02**	**2,105.10**	**2,008.58**	**52.35**	**2,060.93**	**9.50**	**(53.67)**	**(44.17)**
Special Revenue Funds												
General Government	763.85	38.36	802.21	768.21	50.70	818.91	769.59	47.85	817.44	1.38	(2.85)	(1.47)
Public Safety	252.39	39.78	292.17	253.59	22.67	276.26	265.59	35.04	300.63	12.00	12.37	24.37
Health	13.93	73.55	87.48	25.80	44.38	70.18	12.02	70.50	82.52	(13.78)	26.12	12.34
Culture and Recreation	418.71	58.26	476.97	447.21	76.23	523.44	451.03	16.33	467.36	3.82	(59.90)	(56.08)
Community Development	34.85	2.00	36.85	34.62	2.00	36.62	32.50	1.50	34.00	(2.12)	(0.50)	(2.62)
Economic Opportunity	63.91	18.02	81.93	64.33	11.01	75.34	61.43	15.98	77.41	(2.90)	4.97	2.07
Human Services	1,279.00	25.70	1,304.70	1,205.00	7.50	1,212.50	1,205.00	6.00	1,211.00	0.00	(1.50)	(1.50)
Total Special Revenue Funds	**2,826.64**	**255.67**	**3,082.31**	**2,798.76**	**214.49**	**3,013.25**	**2,797.16**	**193.20**	**2,990.36**	**(1.60)**	**(21.29)**	**(22.89)**
Total Other Funds	**4,802.28**	**358.89**	**5,161.17**	**4,834.84**	**320.51**	**5,155.35**	**4,844.74**	**245.55**	**5,090.29**	**9.90**	**(74.96)**	**(65.06)**
Total Citywide Personnel (All Funds)	**13,882.79**	**1,012.61**	**14,895.40**	**13,076.87**	**860.39**	**13,937.26**	**13,067.94**	**304.08**	**13,372.02**	**(8.93)**	**(556.31)**	**(565.24)**
All Funds Civilian and Uniform												
Civilian	10,271.26	1,013.61	11,284.87	9,473.34	861.39	10,334.73	9,463.41	305.08	9,768.49	(9.93)	(556.31)	(566.24)
Uniform	3,610.53	0.00	3,610.53	3,602.53	0.00	3,602.53	3,603.53	0.00	3,603.53	1.00	0.00	1.00

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Internal Billings and Reimbursements Special Revenue Fund Positions

There are several agencies within the City that provide direct services to other funds such as Enterprise Funds and Human Services Special Revenue Funds, and these other funds are required to fully pay for these services. Beginning in 2021, positions that are dedicated to providing direct services to Denver International Airport (DEN) and Human Services were reallocated to the Internal Billings and Reimbursement Special Revenue Fund from which the positions are budgeted and expensed, and the billings process transacted. This does not have an impact to services.

Please note that the agency cost centers remain the same, and the respective agencies continue to have authority to manage their positions. The table below shows the agency cost centers with positions in the Internal Billings and Reimbursement SRF in 2026.

Agency / Cost Center	FTE Count
0112100-Denver Economic Development and Opportunity	5.00
0142000-Community Planning and Development - Permitting	2.00
0601220-Office of Human Resources - DHS Service Group	13.50
0601210-Office of Human Resources - DIA Service Group	20.50
3020200-General Services - Procurement	3.50
3031200-General Services - Historically Underutilized Business Opportunities (HUBO)	9.50
3515100-Police Department - DPD Airport Operations	132.00
3522600-Fire Department - DFD Airport Operations	137.00
4511300-City Attorney's Office - Employment and Labor Law	6.00
4511500-City Attorney's Office - Muni Legal Services	2.00
4513100-City Attorney's Office - Airport Legal Services	20.00
4514100-City Attorney's Office - Human Services Legal Services	43.00
5011100-Department of Transportation and Infrastructure - Administration	0.50
Total FTE in the Internal Billings and Reimbursement SRF	**394.50**

Citywide Expenditure Comparison and Summary Description

This section provides an explanation for the differences between the summary expenditure reports and exhibits in the Budget Summary and General Fund tabs.

The three Exhibits and 'All Funds' table in the Budget Summary tab and the Schedules 100B in the General Fund tab all report citywide expenditure data for the annual budget at a summary level. However, each report provides a different view or summary of that data, and these views vary based upon the funds and categories of expenditures they include.

Schedule 100B – This table presents three years of total expenditures in the General Fund, only, for all departments, agencies, and transfers. It includes all operating budgets, appropriated payments, cash transfers to other funds, General Fund Contingency, and estimated unspent. Note the 100B pie chart does not include an offset for estimated unspent, resulting in the table and pie chart totals being different by this amount. The General Fund total in the 100B table matches the General Fund total in the three exhibits. The General Fund Total in 100B pie chart matches the General Fund total in the All Funds report.

The **Estimated Unspent Agency Appropriation** reflects projected, planned lapsing appropriation and is subtracted from total possible expenditures to reflect the anticipated total use of resources.

Exhibit 1 – Presents three-year expenditure totals and fund balances for governmental funds, which account for activities associated with the City's basic operations (see the Fund Structure section in the Budget Summary tab for further detail). Exhibit 1 includes the General Fund Total plus all appropriated Special Revenue Funds plus Capital Improvement and Project Funds plus Debt Service Funds. This table is required to meet standards set by the Governmental Finance Officers Association (GFOA).

Exhibits 2 and 3 – These exhibits contain the same data and expenditure totals; however, each presents the data differently. Exhibit 2 displays three-year expenditure data arranged by fund type and then summed together. Exhibit 3 displays the future year expenditures broken out by expenditure type, arranged by fund and totaled. Both exhibits include the General Fund plus appropriated Special Revenue Funds plus Enterprise Funds and Internal Service Funds plus Capital Improvement and Project Funds plus and Debt Service Funds. Both exhibits net out duplicated expenditures below the grand total for all Operating and Capital Funds.

Duplicated Expenditures: Interfund transfers are accounted for as an expense to the paying fund and as revenue to the receiving fund that is then budgeted and spent in the receiving fund. The same is true for internal billings between funds for services provided. The fund providing the service incurs a cost and then bills their 'customer' for that cost. The customer then incurs a cost when they pay the bill, which is received as revenue by the charging fund. These transactions result in expenditures being double counted and are thus excluded in the "Total Net Operating and Capital Funds" totals to reflect total expenditures more accurately across all funding sources.

For example, most city fleet vehicles are purchased out of the 'Planned Fleet Fund', which receives most of its funding from an appropriated General Fund cash transfer. This transfer is budgeted and recorded as an expense to the General Fund and revenue to the Fleet Fund. When the Fleet Fund uses these funds to purchase a vehicle, they are recorded as an expense, resulting in the same dollars having been 'spent twice.' These duplicated expenditures are removed so that they are counted only once in citywide totals that include all funds.

All Funds Report – This table starts with the General Fund Total from the Schedule 100B excluding the offset for 'estimated unspent' (note the General Fund total here matches the 100B pie chart), and then adds the total operating expenditures for appropriated Special Revenue Funds, Enterprise Funds, Internal Services Funds, and Capital Project Funds. Debt Service Funds are excluded, as are 'non-aviation' operating expenditures funded in the Aviation Enterprise Fund (i.e., Customer Facility Charges, Hotel, and Concessions Joint Marketing Funds). Note that the 'Total All Operating Funds' includes the decrease for duplicated expenditures.

The table below provides a visual comparison of the different citywide expenditure reports.

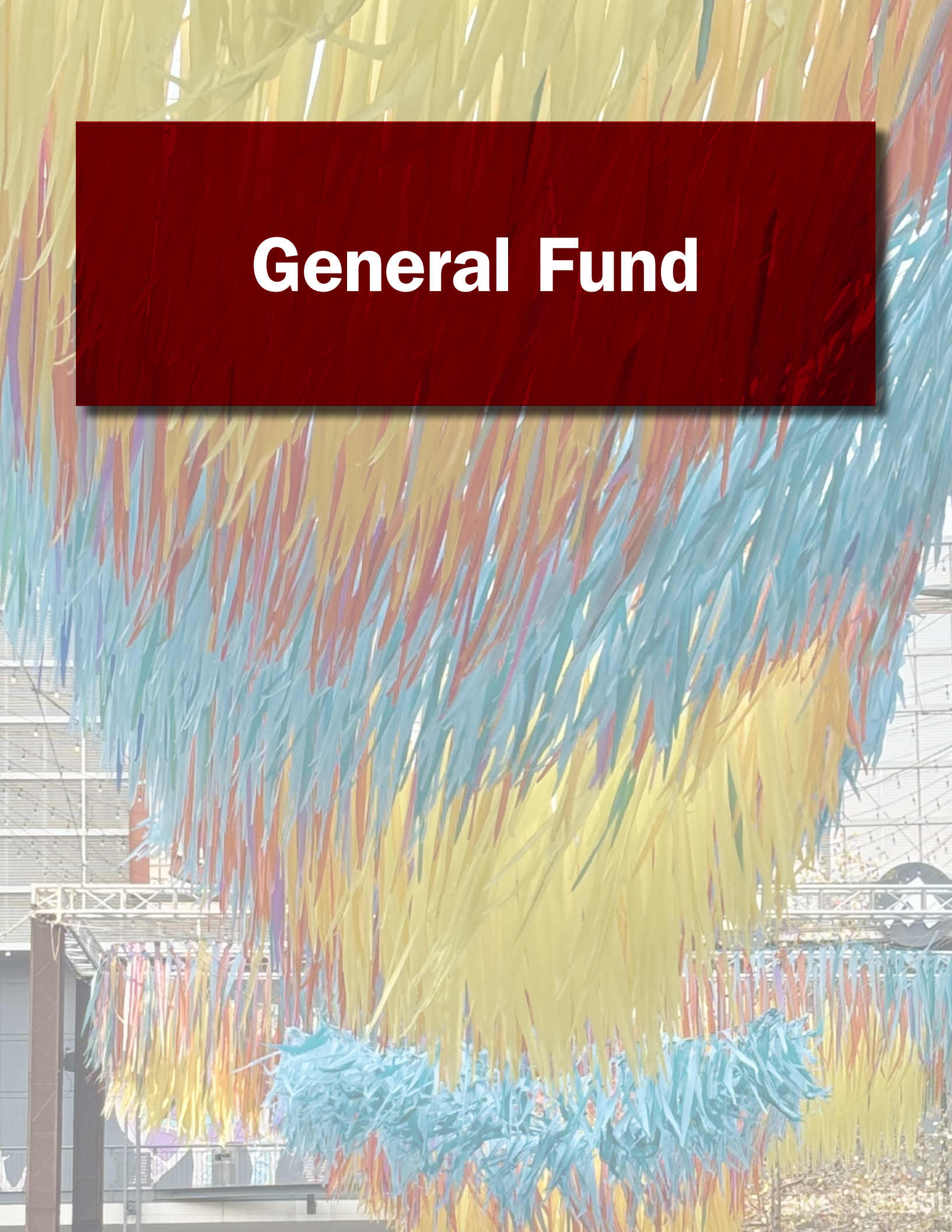
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Report Content	Schedule 100B	All Funds	Exhibit 1: Governmental Funds 3-year Comparison, with Fund Balance	Exhibit 2: Expenditures by Fund, 3-year Comparison	Exhibit 3: Expenditures by Type and by Fund
Fund Type					
General Fund (GF)	X	X	X	X	X
Appropriated SRFs		X	X	X	X
Revenue-based SRFs*			X		
Grant SRFs*			X		
Capital Funds**		X	X	X	X
Other Capital Funds		X		X	X
Debt Service Funds			X	X	X
Proprietary Funds		X		X	X
Account / Transaction					
Operating Expenditures	X	X	X	X	X
Capital Outlay		X	X	X	X
Cash Transfers	X	X	X	X	X
Contingency	X	X	X	X	X
Estimated Unspent Appropriation (GF)	X		X	X	X
Duplicate Expenditures Removed		X		X	X

*Grant funds and other non-appropriated Special Revenue Funds are not included in any of the tables described in this summary, except for Human Services in Exhibit 1.

**Capital Funds are displayed differently across the different tables; note capital grant project funds are not included in any of the tables described in this summary.

General Fund



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General Fund Summary

The General Fund is the largest of the City's operating funds. It includes all resources not restricted legally to a specific use. The major source of revenue for the General Fund is sales and use tax, which accounts for approximately 56 percent of the Fund's revenue.

Approximately 35 agencies are funded in the General Fund, providing over two hundred services and programs to the citizens of the City and County of Denver. This section includes a summary balance sheet for the General Fund (Schedule 100), a schedule of all revenues in the General Fund (Schedule 100A), a detailed discussion of these revenues, and a schedule of all projected expenditures by department/agency within the General Fund (Schedule 100B). The agency detail section of this document includes more detailed information on the services provided by the City and changes to budgeted resources.

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

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

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

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

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

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

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

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

The **Assigned Fund Balance** reflects unappropriated funds in the General Fund that are intended by the Department of Finance to be used for specific purposes but are neither restricted nor committed.

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

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

ACFR Reconciliation includes prepaid items and other assignments of fund balance per Governmental Accounting Standards Board (GASB) Statement No. 54. For more detailed information on the ACFR, please refer to https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Department-of-Finance/Financial-Reports/Annual-Comprehensive-Financial-Report.

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

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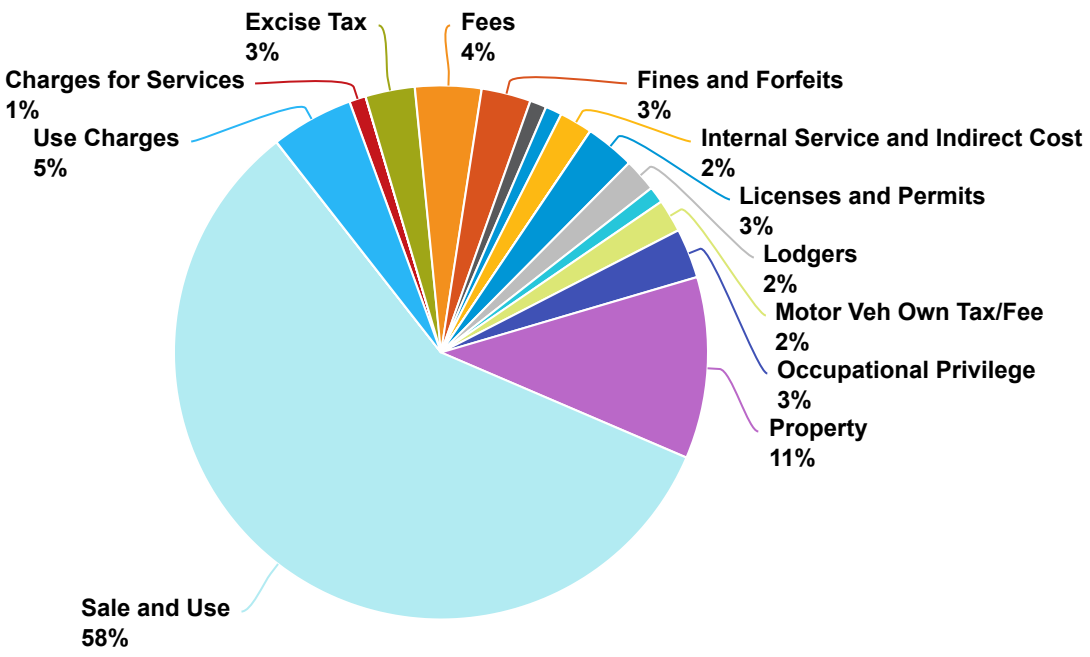
General Fund Financial Summary, Schedule 100

($ in thousands)		2025 Final	2026 Revised	2027 Proposed
Financial Resources				
General Government		$ 295,040	$ 307,918	$ 304,149
Intergovernmental		39,091	40,142	40,323
Taxes		1,240,834	1,260,208	1,286,003
Transfers		88,307	57,908	53,183
	Total	**$ 1,663,272**	**$ 1,666,176**	**$ 1,683,658**
Uses of Resources				
Annual Appropriations		$ 1,707,683	$ 1,642,854	$ 1,660,376
General Contingency		-	33,476	34,601
Estimated Unspent Appropriations		-	(13,250)	(15,000)
	Total	**$ 1,707,683**	**$ 1,663,080**	**$ 1,679,977**
Net Increase/(Decrease) in Fund Balance		$ (44,411)	$ 3,097	$ 3,681
Beginning Budget Unassigned Fund Balance		**$ 239,609**	**$ 195,192**	**$ 198,289**
Change in Fund Balance		(44,411)	3,097	3,681
Increase/Decrease in Restricted		(6)	-	-
Ending Budget Unassigned Fund Balance		**$ 195,192**	**$ 198,289**	**$ 201,970**
Ending Percent Fund Balance		11.4%	11.9%	12.0%
ACFR Reconciliation				
Ending ACFR Fund Balance:		**$ 296,323**	**$ -**	**$ -**
GASB 54 Funds Balance		106,021	-	-
Restricted		156	-	-
Net Non-Cash Adjustment		(5,046)	-	-
Ending Budget Unassigned Fund Balance		**$ 195,192**	**$ -**	**$ -**

Notes:

- **General Fund Appropriation:** The General Fund appropriation for the revised and proposed budgets is the sum of Annual Appropriations and General Contingency. Estimated Unspent Appropriations are not included in the appropriation total.
- **Estimated Unspent Appropriation:** The budget assumes a portion of General Fund appropriations will remain unspent at year-end based on historical patterns. This amount reduces estimated uses of resources but does not reduce legally authorized appropriations.
- **2027 Change in Financial Resources:** Total General Fund financial resources increase by approximately one percent, from $1.666 billion in 2026 to $1.684 billion in 2027.
- **2027 Change in Use of Resources:** Total General Fund uses of resources increase by approximately one percent, from $1.663 billion in 2026 to $1.680 billion in 2027.
- **2027 Fund Balance:** Proposed 2027 financial resources exceed uses of resources by approximately $3.7 million, increasing the projected Ending Budget Unassigned Fund Balance to approximately $202.0 million, or 12.0 percent of total General Fund uses of resources.

Revenue Summary Chart, Schedule 100A



Revenue Type		(In Millions) Amount
Cable Franchise	$	3.88
Charges for Services	$	20.47
Cigarette	$	1.57
Excise Tax	$	52.51
Fees	$	75.56
Fines and Forfeits	$	49.21
Highway Users	$	23.71
Interest Income	$	21.67
Internal Service and Indirect Cost	$	37.78
Investment Service	$	2.02
Licenses and Permits	$	58.14
Lodgers	$	41.06
Miscellaneous Other	$	19.94
Motor Veh Own Tax/Fee	$	31.36
Occupational Privilege	$	55.98
Property	$	186.77
Sale and Use	$	970.71
Telecommunications	$	0.13
Use Charges	$	31.19
	$	**1,683.66**

General Fund Financial Summary, Schedule 100

		2025 Actuals	2026 Revised	2027 Projected
Taxes				
Property		187,650,014	193,310,556	186,769,451
Sale and Use		924,520,883	938,174,775	970,707,539
Lodgers		40,251,628	41,056,660	41,056,660
Occupational Privilege		56,784,832	56,177,234	55,980,614
Motor Veh Own Tax/Fee		31,363,925	31,363,925	31,363,925
Telecommunications		262,847	125,000	125,000
	Taxes Subtotal	**1,240,834,129**	**1,260,208,150**	**1,286,003,189**
Intergovernmental				
Highway Users		22,430,359	23,005,955	23,712,268
Cigarette		1,254,969	1,569,044	1,569,044
Miscellaneous Other		15,405,667	15,567,361	15,041,217
	Intergovernmental Subtotal	**39,090,995**	**40,142,360**	**40,322,529**
General Government				
Licenses and Permits		55,175,393	56,354,853	58,144,849
Fines and Forfeits		42,513,099	45,184,983	49,212,522
Cable Franchise		4,660,702	4,307,301	3,878,975
Interest Income		21,346,960	21,079,540	21,665,551
Fees		78,330,783	74,953,300	75,555,345
Charges for Services		20,287,926	20,240,471	20,469,875
Use Charges		37,071,057	34,665,943	31,188,841
Internal Service and Indirect Cost		36,469,735	37,072,476	37,781,967
Investment Service		2,094,966	2,024,863	2,024,863
Miscellaneous Other		(2,910,668)	12,034,441	4,226,224
	General Government Subtotal	**295,039,952**	**307,918,171**	**304,149,012**
Transfers				
Excise Tax		49,167,709	50,809,910	52,506,961
Miscellaneous Other		39,139,129	7,097,856	675,916
	Transfers Subtotal	**88,306,838**	**57,907,766**	**53,182,877**
	General Fund Total Revenues	**1,663,271,913**	**1,666,176,447**	**1,683,657,607**

General Fund – Discussion of General Fund Revenues

Economic Overview

The economy faces headwinds going into 2027 but continues to show signs of resilience. The conflict in Iran, uncertainty around the future of artificial intelligence investments, decreasing labor market participation, and questions about whether consumers will curtail their spending amid cost of living pressures, are some of the major challenges underlying the economic outlook for this year's budget.

Energy prices are elevated. Two months into the conflict with Iran, the price of Brent oil peaked at $118 per barrel, up 94 percent from the beginning of the year. This translated into large increases at the pump, with the price of regular gas peaking at $4.56 per gallon in May, up from $2.83 per gallon at the beginning of the year. Diesel fuel was similarly impacted, up 62 percent from the start of the year. The cost of oil is expected to remain elevated due to the length of time it takes to replenish oil reserves once transit routes are fully reopened.

Inflation is volatile. Inflation across all U.S. cities climbed to 4.2 percent in May amid steep increases in energy prices. Inflation has since moderated to 3.5 percent as of June but remains elevated and above the Federal Reserve's targeted 2.0 percent rate.

Consumer confidence is down but shows signs of improvement. In May 2026, the University of Michigan's Consumer Sentiment index dropped to a record low with consumers expressing heightened concerns over surging gas prices and household cost pressures. The latest available data are as of July 2026 and show improvements from May. However, consumer confidence remains down compared to a year ago.

Artificial intelligence investments are contributing to growth. Consistent with national headlines, Denver has seen a boost from investments in AI infrastructure. In 2025, sales and use tax collections in the Information sector grew by 25 percent year-over-year and, through the first five months of 2026, collections are up by 21 percent year-over-year. There is uncertainty about the extent to which this growth to date is reflective of one-time infrastructure investments versus ongoing AI sales activity. The 2027 outlook assumes continued growth, albeit at a moderating pace.

Labor force is down. Denver's labor force has been declining, with year-over-year losses occurring every month since late 2025. In June 2026, Denver's labor force dropped by 2.9 percent year-over-year. This concerning trend is not unique to Denver, with labor force data at the state and national levels also showing weakness. In Colorado Legislative Council staff's June 2026 economic forecast, they attribute the decrease in statewide labor force to lower international migration, the aging population, and discouraged workers leaving the workforce.

Denver's strong convention calendar is offsetting weakness in leisure travel. Through the first half of 2026, downtown Denver has seen a 2.6 percent year-over-year increase in occupancy rates and a 5.4 percent year-over-year increase in lodging revenue per available room. Visit Denver expects moderate lodgers' tax growth in 2026 due to a solid convention calendar offset by weakness in leisure travel. Going into 2027, lodgers' tax is expected to be flat year-over-year.

Revised 2026 General Fund Estimate

The 2026 General Fund revenue estimate is **$1.666 billion**, reflecting a slight upward revision of $1.8 million or 0.1 percent compared to the original estimate. The $1.666 billion projection reflects year-over-year growth of $2.9 million or 0.2 percent. **This $2.9 million year-over-year increase is the net result of:**

- **$39.1 million increase** across various tax and non-tax revenue streams, and
- **$36.2 million decrease** attributable to one-time 2025 transfer revenue not carrying forward into 2026.

Were it not for the discontinuation of one-time transfer revenue, General Fund revenue would have reflected year-over-year growth of $39.1 million or 2.4 percent. **Significant drivers of this $39.1 million year-over-year growth include:**

- **$19.4 million increase in projected tax revenue.** Sales and use taxes are projected to increase by a net $13.6 million as consumers remain resilient in their spending and due to strength in the Information sector. Property tax is projected to grow by a net $5.7 million due to new revenue from the terminated Stapleton

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Tax Increment Financing (TIF) district and an increase in the abatement/refund mill levy. Partially offsetting property tax growth in 2026 is a decrease in assessed valuation. Lodgers' tax is projected to add $0.8 million to General Fund revenue. Offsetting tax revenue growth is a projected $0.6 million decrease in Occupational Privilege Tax due to labor market weakness and a $0.1 million decrease in telecommunication business tax due to decreasing demand for landline service.

- **$14.7 million net increase in non-tax revenue streams.** Growth comes from traffic citations, fire permits, recreation fees, indirect cost reimbursement, the excise tax transfer, billings revenue, a 2025 revenue reversal not carrying forward into 2026, and legal judgment revenue associated with the Denver Post settlement. Partially offsetting this growth are year-over-year decreases in parking meters, retail marijuana state share back revenue due in part to the passage of House Bill 26-1409, and a reduction in facility lease revenue.
- **$5 million increase due to budgeting a one-time transfer from the Border Crisis Response Fund.** This transfer will not carry forward into 2027 and is intended to help increase the General Fund's fund balance.

2027 General Fund Projection

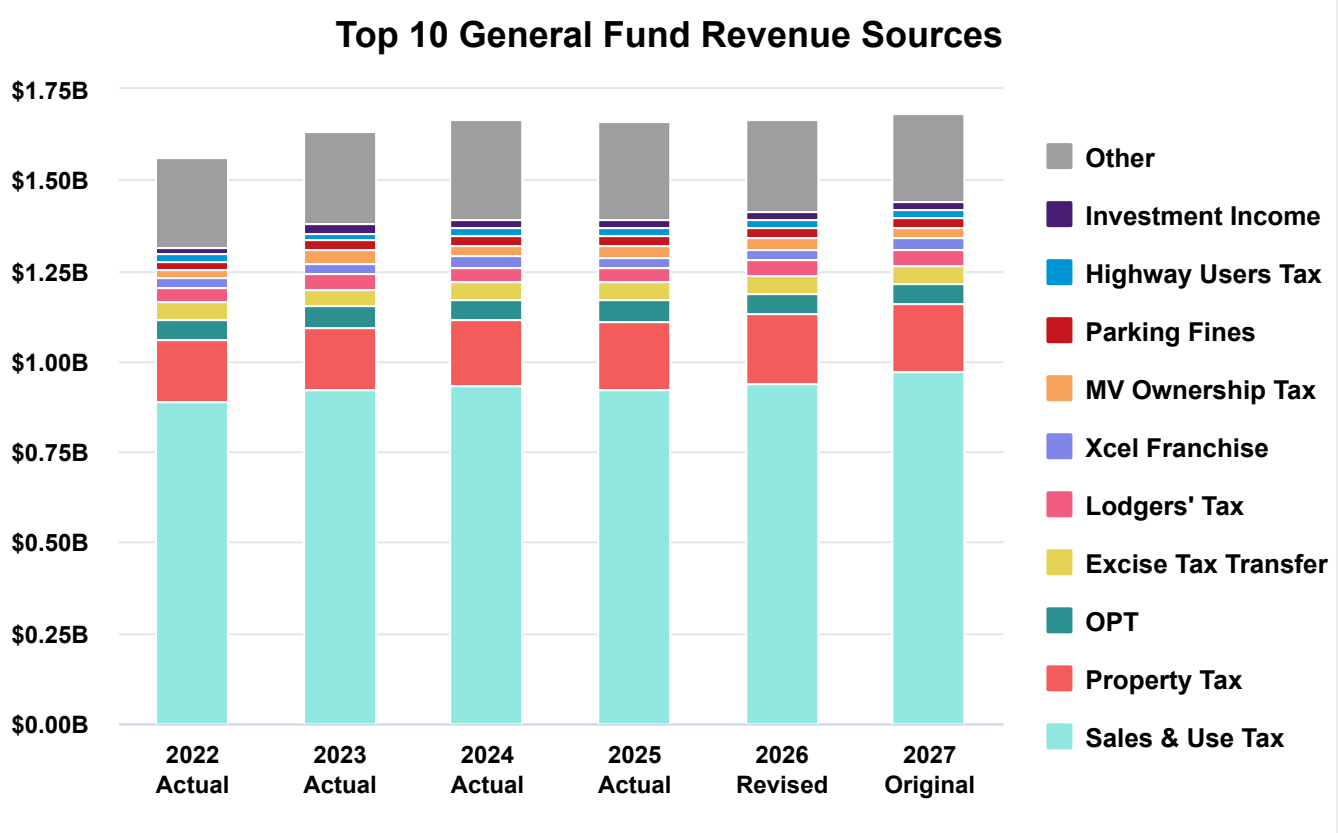
General Fund revenue for 2027 is projected at **$1.684 billion**, up $17.5 million or 1.1 percent from 2026. **This net $17.5 million increase is driven primarily by:**

- **$32.5 million increase in sales tax.** Projected growth in sales tax assumes de-escalation in the Iran conflict, continued economic resilience by consumers, further growth in the Information sector tied to artificial intelligence investments, and wage growth that exceeds the rate of inflation.
- **$3.1 million increase in traffic citations.** Increased traffic enforcement efforts are anticipated to increase citation revenue.
- **$2.2 million increase in parking meter and parking meter bagging revenue.** Growth is attributable to an increase in the daily parking meter bagging fee and expanded parking meter hours.
- **$1.7 million increase in the annual excise tax transfer.** Sufficient excise tax capacity enables 3.34 percent growth in the City's annual excise tax transfer to the General Fund.
- **$1.5 million increase in Xcel Franchise Fee revenue.** Per Xcel Energy's outlook, continued strength in electric demand and normalizing weather conditions are contributors to growth.
- **$10.7 million decrease associated with the Denver Post lease settlement.** A $7.7 million legal judgment payment as well as $3.0 million in facility lease payments associated with the Denver Post building are not carrying forward into 2027.
- **$6.6 million decrease due to one-time transfers not carrying forward.** This includes a $5 million transfer from the Border Crisis Response Fund and a $1.6 million transfer from HOST's Mandatory Affordable Housing Fee-in-Lieu special revenue fund to compensate the General Fund for building permit fee reductions.
- **$6.5 million decrease in property tax.** Property tax is projected to decrease due to the continued phasing-in of HB24B-1001 as well as a decrease in the abatement and refund mill levy. The City is not restoring any mills to offset these decreases.

Top 10 Revenue Sources

There are more than 300 revenue sources that contribute to the General Fund. Just 10 of these sources represent over 80 percent of total collections, as shown in the following table.

Rank	Top 10 General Fund Revenue Sources	% of Actual 2025 Revenue
1	Sales and Use Tax	56%
2	Property Tax	11%
3	Occupational Privilege Tax	3%
4	Annual Excise Tax Transfer	3%
5	Motor Vehicle Ownership Tax	2%
6	Xcel Franchise Fee	2%
7	Lodgers' Tax	2%
8	Parking Fines	2%
9	State Highway Users Tax	1%
10	Investment Income	1%
	Subtotal	**83%**
	Other Revenue	17%
	Grand Total	**100%**



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Sales and Use Tax

Sales and use tax is the City's largest General Fund revenue source, accounting for more than half of all revenue. Below are the City's varying sales and use tax bases and rates, including the portion of each tax base that is distributed to the General Fund.

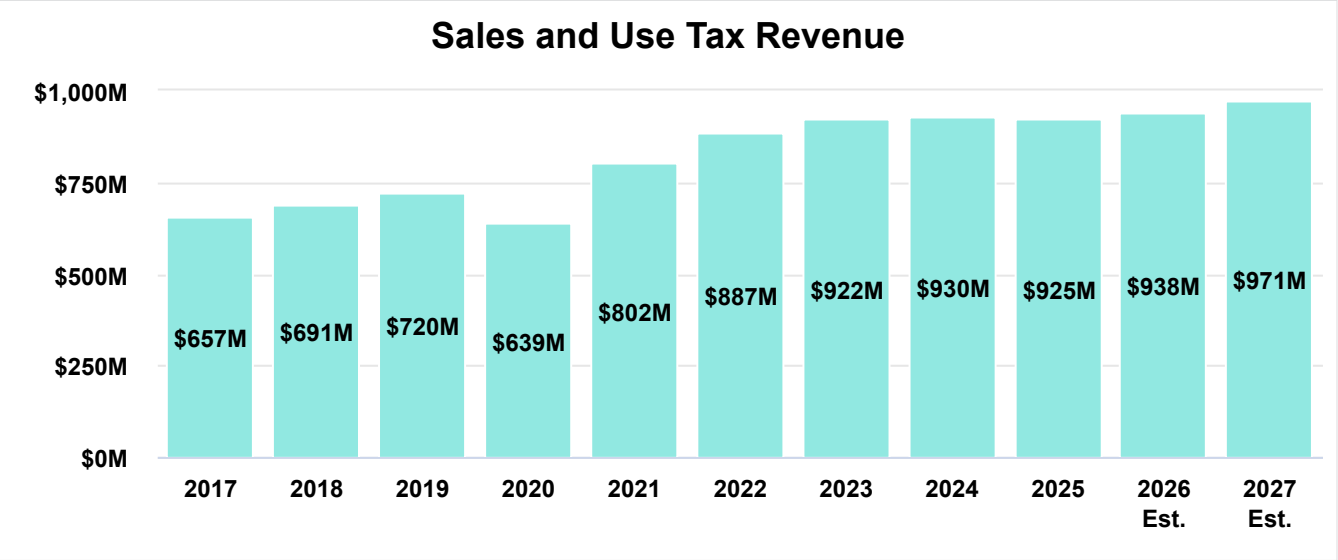
Tax Base	Total City Tax Rate	General Fund Portion	Non-General Fund Portion
Regular	5.15%	3.50%	1.65% to 8 sales tax programs
Prepared Food/Beverage	4.00%	3.50%	0.50% pledged to excise tax bonds
Short-Term Auto	7.25%	3.50%	3.75% pledged to excise tax bonds
Retail Marijuana	5.50%	2.50%	2% Affordable Housing, 1% Malone Fund
Aviation Fuel Tax	$0.04/gallon	$0.02/gallon	$0.02/gallon to Airport Fund

2026 Revised. The revised sales and use tax projection is **$938.2 million**, up $10 million or 1.1 percent from the original projection. Compared to 2025 actuals, the 2026 revised forecast reflects a year-over-year increase of $13.6 million or 1.5 percent. **This $13.6 million projected year-over-year increase is the net result of:**

- **$26.6 million increase in core sales and use tax collections.** Core sales and use tax is projected to grow by 3.1 percent in 2026. Factors contributing to this growth include: incremental sales tax revenue from the terminated Stapleton TIF district being fully annualized in 2026; strength in the Information sector, which has benefitted from investments in artificial intelligence; and inflationary impacts on prices in the Food and Beverage sector. Pulling down on core growth in 2026 is weakness in the Construction and Building Materials sector due to inflation and high interest rates discouraging development, and weakness in the Motor Vehicles and Auto Parts sector due to constrained household budgets, high interest rates, and the high cost of vehicle ownership.
- **$6.3 million increase attributable to a core sales and use tax formula revision.** Core sales and use tax revenue is calculated by subtracting audits and aviation fuel revenue from the City's total sales and use tax revenue. In the first quarter of 2025, the City adjusted the formula to only subtract 75 percent of total audit revenue to better account for the portion that is distributed to the General Fund (25 percent is distributed to other funds). This increased the 2025 core sales and use tax base upon which the 2026 projected core growth rate is applied, increasing the 2026 projection by $6.3 million.
- **$1.3 million increase in aviation fuel tax.** This increase is in alignment with year-over-year growth in to-date collections.
- **$20.6 million decrease tied to the termination of the Stapleton TIF district.** The City received its final Stapleton Retained Tax payment from DURA in 2025. This payment not carrying forward in 2026 is offsetting the overall sales tax growth rate.

2027 Projection. Sales and use tax is projected at **$970.7 million**, up $32.5 million or 3.5 percent from the 2026 revised estimate. **Drivers of this $32.5 million year-over-year growth include**:

- **$31.9 million increase in core sales and use tax collections.** Core collections are expected to grow by 3.6 percent in 2027. This growth assumes there is de-escalation in the Iran conflict, continued economic resilience by consumers, further growth in the Information sector tied to technology investments, and wage growth that exceeds the rate of inflation.
- **$0.6 million increase in aviation fuel tax.** This increase reflects continued gains in airline travel into 2027.



Property Tax

Denver's property tax applies to the assessed value of real property (land and buildings), certain personal property, and public utilities. Exemptions include agricultural equipment, government-owned property, and property used for religious or charitable purposes. State law requires reappraisal of real property every two years and of personal property annually. Property taxes payable in 2027 are based on the 2025 reappraisal, capturing physical changes such as new construction completed before January 1, 2026.

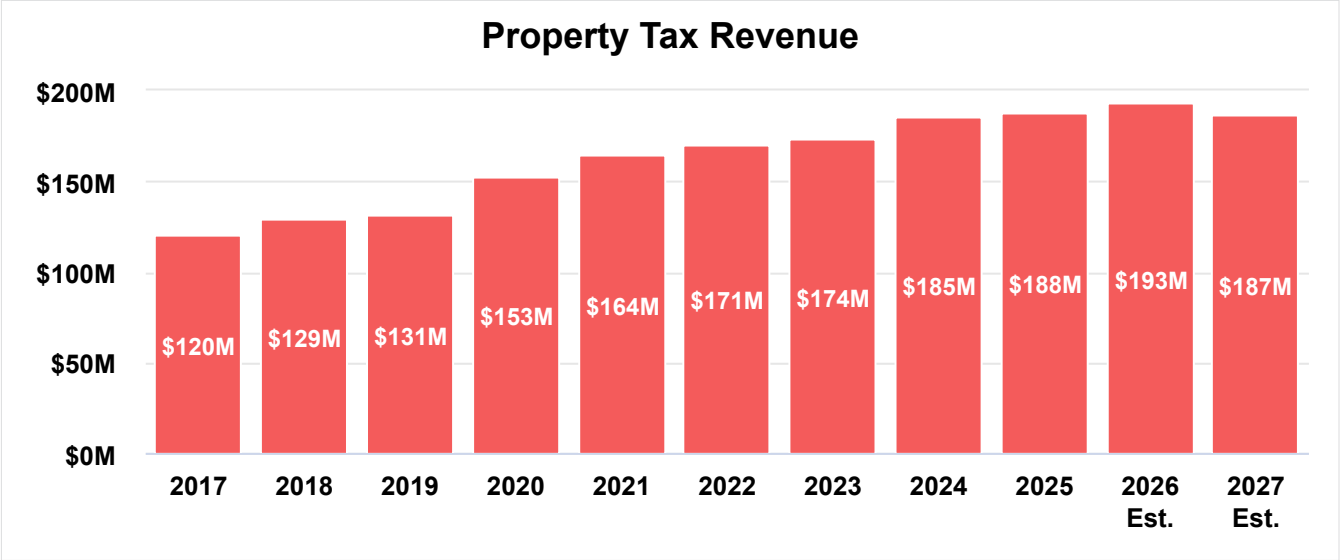
Denver voters approved **Measure 2A in 2012**, removing TABOR limits on property tax growth and replacing them with a cap of 6 percent plus local growth. To comply, the City may credit (lower) its mill levy when assessed value grows faster than the cap, while retaining the ability to restore mills in future years when revenue would remain under the limit. For 2027, no mills are being credited or restored.

State-level changes have also shaped Denver's property tax base. The repeal of the Gallagher Amendment in 2020 ended the fixed 45/55 split between residential and commercial property. Since then, assessment rates have been adjusted by legislation, including **Senate Bill 21-293** (temporary rate cuts), **Senate Bill 22-238** (further reductions and limited backfill), **Senate Bill 23B-001** (temporary 2024 relief), **Senate Bill 24-233** (carrying forward some relief for 2025), and **House Bill 24B-1001** (phasing in of assessment rate adjustments and residential valuation reductions through property tax year 2027, after which these adjustments and valuation reductions are made permanent). House Bill 24B-1001 also restricts property tax growth for certain local governments, though Denver is exempt as a home-rule jurisdiction.

2026 Revised. General Fund property tax revenue is projected at **$193.3 million**, an increase of **$5.7 million (3.0 percent)** over 2025. Growth comes from a full year of incremental property tax from the Stapleton TIF district and an increase in the abatement and refund mill levy. Offsetting factors include a decline in overall assessed valuation driven by lower assessment rates under HB24B-1001, falling commercial office valuations, and slower residential growth as high interest rates, insurance costs, and property taxes weigh on affordability.

2027 Projection. Revenue is forecast at **$186.8 million**, down **$6.5 million (3.4 percent)** from 2026. This decrease is driven by the continued phasing-in of HB24B-1001, including a 10 percent residential valuation subtraction (up to $70,000) and a decrease in non-residential assessment rates. Partially offsetting these decreases are a higher residential assessment rate and additional property tax revenue resulting from the termination of the Colorado National Bank, Point Urban, and Northeast Park Hill tax increment financing districts. Also contributing to decreased property tax revenue in 2027 is a decrease in the abatement/refund mill levy.

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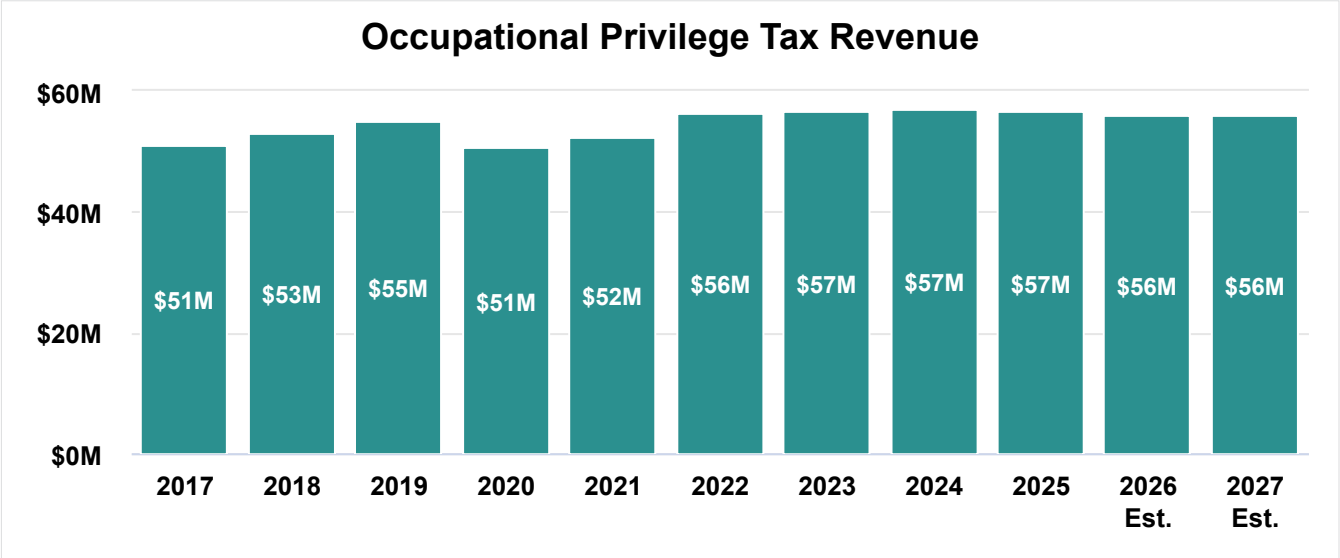


Occupational Privilege Tax

Denver's occupational privilege tax (OPT) applies to both employees and businesses. Any person working within city limits and earning at least **$500 per month** pays the tax, along with any business that maintains a fixed or temporary location in Denver. Exemptions apply to religious and charitable organizations, though employees of those organizations are still subject to the employee portion. Employees pay **$5.75 per month**, while employers pay **$4.00 per month** for each taxable employee, owner, partner, or manager.

2026 Revised. The revised 2026 estimate for OPT is **$56.2 million**, down 1.1 percent compared to 2025 collections. This projected decrease is reflective of a downward trend in Denver's labor force, which has been decreasing year-over-year since the second half of 2025. The revised forecast aligns with June year-to-date actuals.

2027 Projection. For 2027, OPT revenue is projected to total **$56.0 million**, reflecting a year-over-year decrease of 0.35 percent. This forecast assumes continued, albeit moderating, decreases in Denver's labor force.

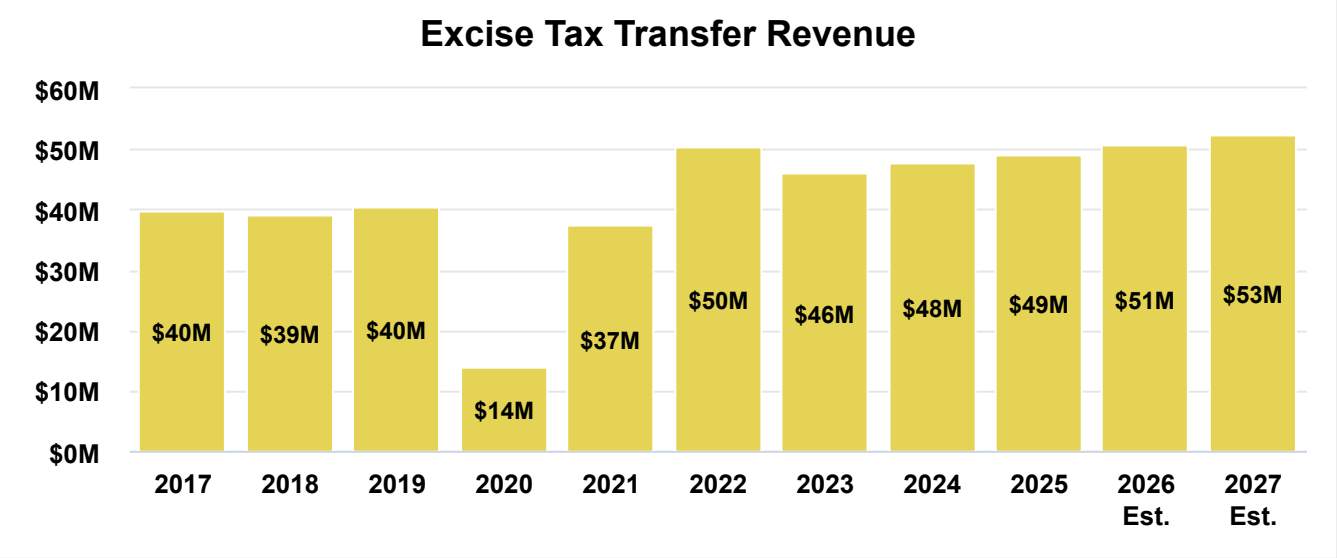


Excise Tax Transfer

Revenues to the Excise Tax Bond Fund that are in excess of required debt service and reserves may be transferred to the General Fund.

2026 Revised. The 2026 excise tax transfer totals **$50.8 million**, the same as the original projection, and reflects year-over-year growth of $1.6 million or 3.3 percent.

2027 Projection. The 2027 projected transfer totals **$52.5 million**, a $1.7 million or 3.3 percent increase over the 2026 projection.



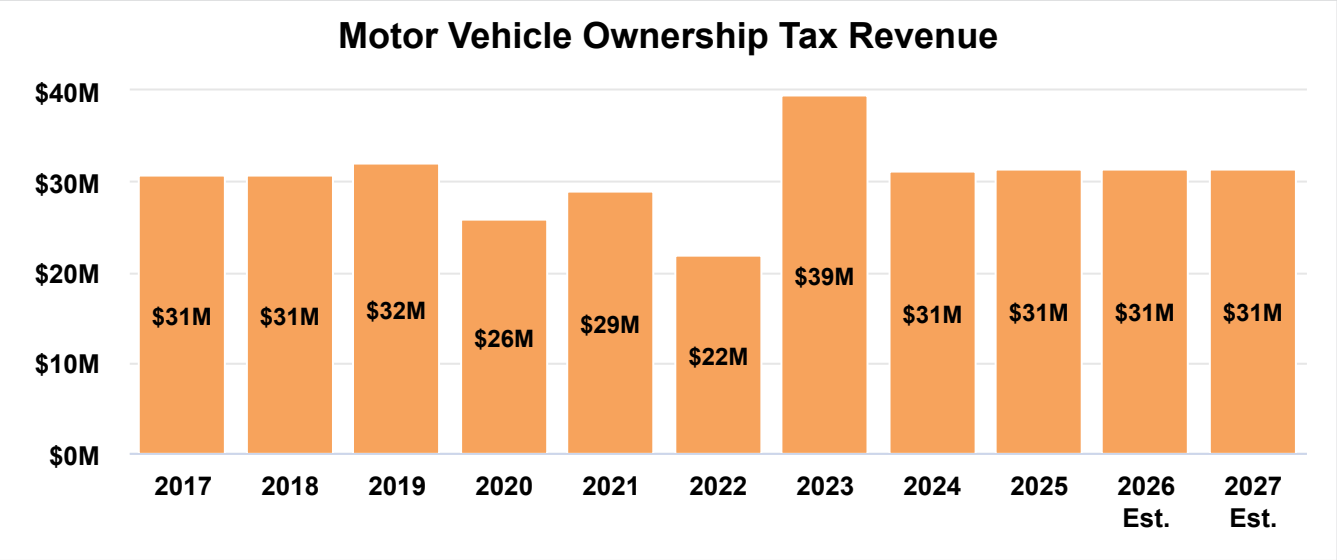
Motor Vehicle Ownership Tax

The motor vehicle ownership tax is levied annually on vehicles registered in Denver, whether purchased in the city or elsewhere. The tax is based on a vehicle's age and value, ranging from **0.45 percent to 2.10 percent** of taxable value, with older vehicles assessed at lower rates. Vehicles that are 10 years or older are taxed at a flat **$3.00** per year. Car rental agencies may pay **2.0 percent** of gross sales in lieu of the ownership tax.

2026 Revised. Revenue from the motor vehicle ownership tax is projected at **$31.4 million** in 2026, flat compared to 2025. Continued economic uncertainty, high new vehicle prices, and growth in insurance premiums are expected to remain barriers to growth.

2027 Projection. The 2027 forecast is also flat at **$31.4 million**, consistent with the Motor Vehicle Division's outlook for muted growth in registrations and taxable values.

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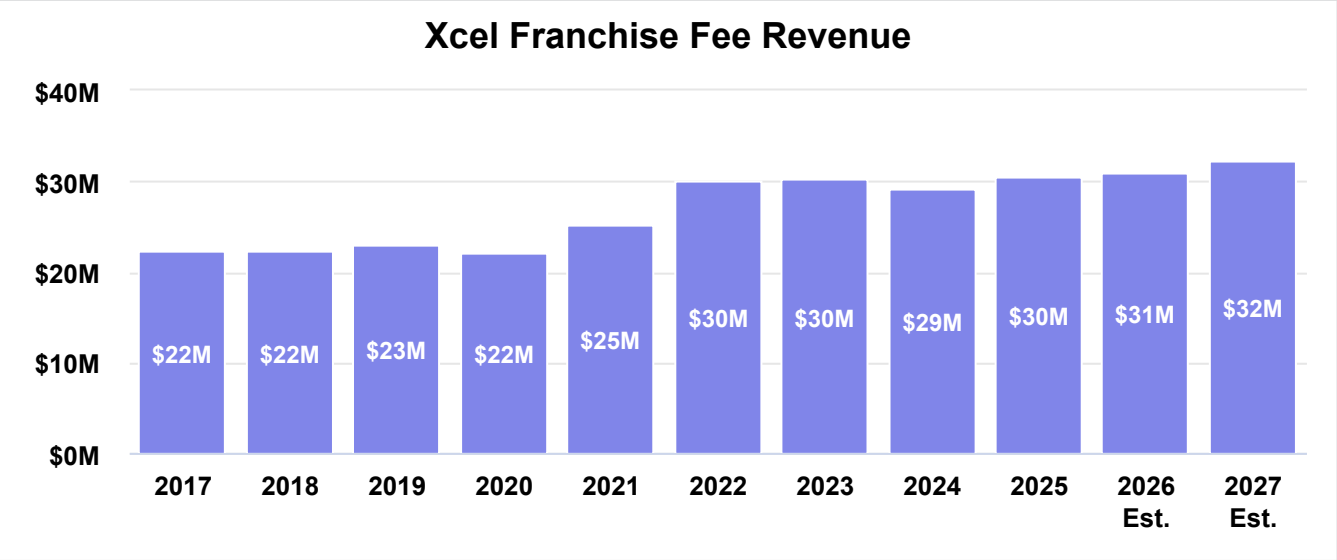
Xcel Franchise Fee

The City has a voter-approved franchise agreement with Xcel Energy that extends through December 31, 2026. Per this agreement, the City grants Xcel Energy the right to use public rights-of-way for its utility infrastructure needs. In exchange, the City receives a payment equal to 3 percent of Xcel's gross revenues from gas, electric, steam, and chilled water. Of this fee, $2 million is directed to the Energy Assistance Fund to support low-income energy assistance and energy-efficiency programs for individuals and nonprofits and the remainder is deposited in the General Fund.

Based on the current franchise agreement with Xcel Energy, the City anticipates continued revenue collection from Xcel in 2027. Voter authorization will be required before the City can enter into a new long-term franchise agreement with Xcel Energy.

2026 Revised. The 2026 revised Xcel franchise fee estimate totals **$30.9 million**, reflecting a $0.5 million or 1.6 percent increase over 2025 actual collections. Growth in the electric component of the forecast is expected to be strong due to continued efforts to transition from gas to electrification and due to an increase in the amount of electric vehicles and chargers. However, mild weather conditions have decreased demand for gas, reducing the overall rate of projected growth in 2026 revenue. The 2026 estimate is informed by Xcel Energy's outlook and does not factor in recent volatility in energy prices associated with the ongoing Iran conflict.

2027 Projection. Revenue generated from the 3 percent Xcel franchise fee is expected to increase by 4.8 percent in 2027, totaling **$32.3 million**. This forecast is informed by Xcel Energy and assumes continued strength in electric demand as well as a return to more normal weather conditions.



Lodgers' Tax

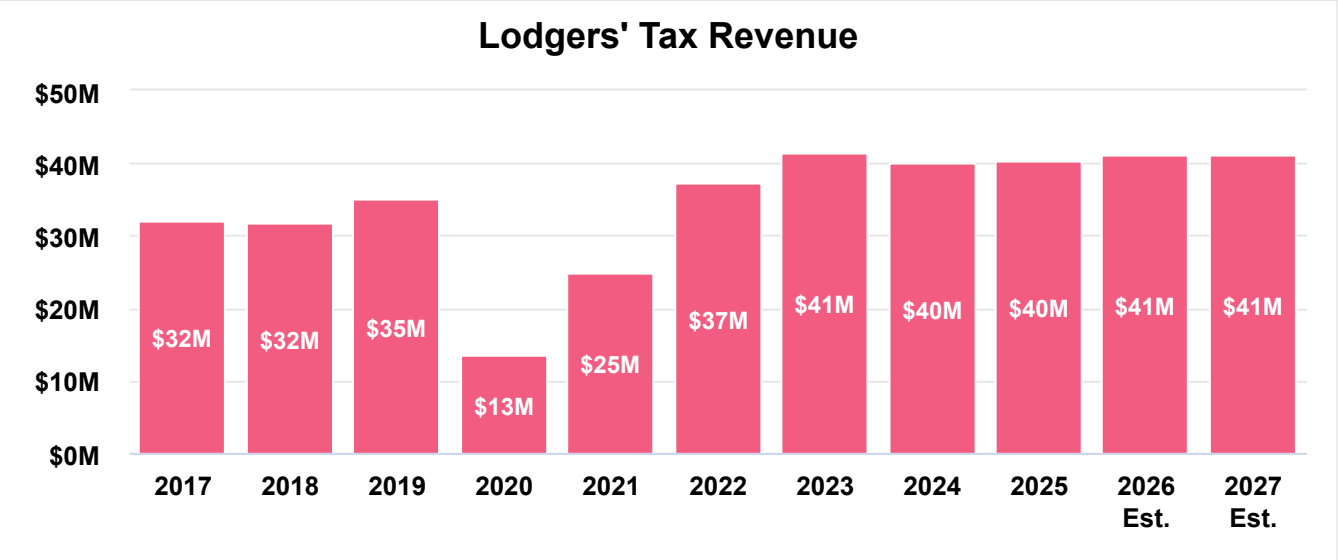
Guests staying in Denver lodging facilities for fewer than 30 consecutive days pay a City lodgers' tax of **10.75 percent** on the price of their lodging. Exemptions include governmental, religious, and charitable organizations. Of the total collected, **2.75 percent supports Visit Denver** for tourism promotion. The remaining **8.0 percent is pledged to excise tax bonds** for the National Western Center redevelopment and Colorado Convention Center expansion. If collections exceed bond requirements, **3.25 percent flows to the General Fund each month**, while **4.75 percent remains in the Excise Tax Revenue Fund**.

Tax Base	Tax Rate (50+ Rooms)	Tax Rate (<50 Rooms)	General Fund Portion
City	10.75%	10.75%	3.25%
Visit Denver	2.75%	2.75%	0.00%
Excise Tax Bonds	8.00%	8.00%	3.25%
Tourism Improvement District	1.00%	0.00%	0.00%
State	2.90%	2.90%	0.00%
Regional Transportation District	1.00%	1.00%	0.00%
Cultural Facilities District	0.10%	0.10%	0.00%
Grand Total	**15.75%**	**14.75%**	**3.25%**

2026 Revised. General Fund lodgers' tax revenue is projected at **$41.1 million**, a **$1.5 million downward revision** from the original forecast but still a **$0.8 million (2.0 percent) increase** over 2025. Convention bookings are strong in 2026, offsetting some of the softness in broader travel demand caused by economic uncertainty.

2027 Projection. General Fund lodgers' tax revenue is projected to be flat in 2027, totaling **$41.1 million**. This projection is informed by Visit Denver's outlook for convention bookings as well as that organization's expectation that leisure travel will continue to experience headwinds in 2027.

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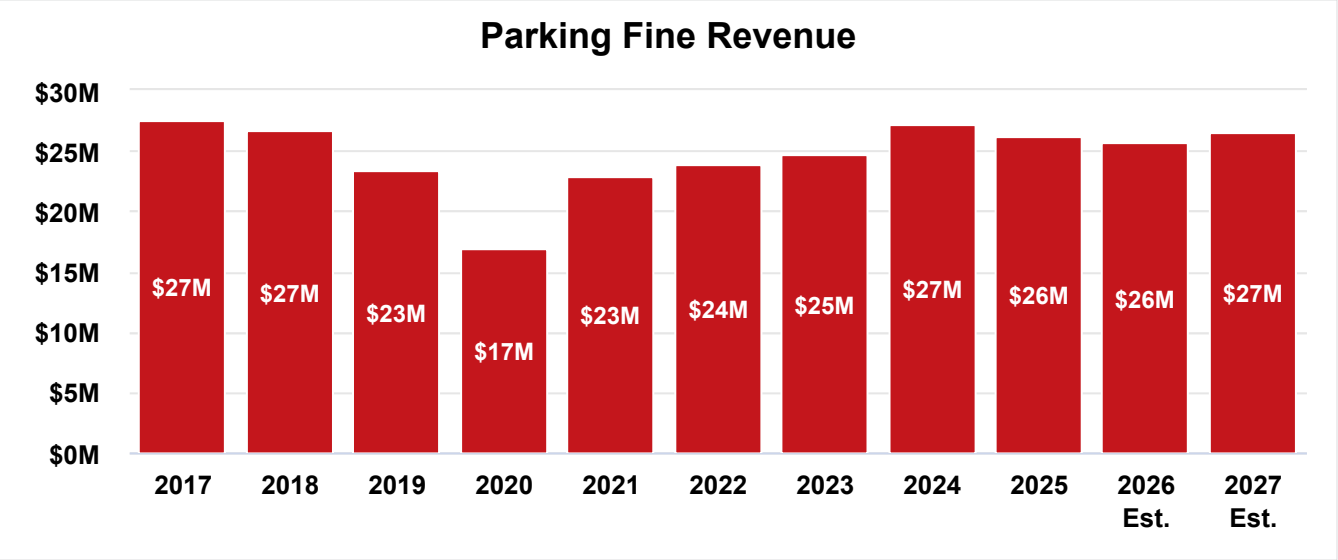


Parking Fines

Parking fines are assessed for violations of Chapter 54, Article VII of the Denver Revised Municipal Code. The fine amounts are set by the Presiding Judge and were last adjusted in 2022. Fine amounts are variable but most total $35 per infraction and can be as high as $350.

2026 Revised. The 2026 parking fine estimate is being revised down to **$25.7 million**. This is a $1.9 million downward revision compared to the original estimate of $27.6 million and is primarily due to fewer agents being available to issue citations in early 2026.

2027 Projection. Revenue is projected to total **$26.6 million** in 2027, a year-over-year increase of $0.9 million or 3.4 percent. Factors contributing to this growth include recovery in the number of deployed agents combined with a lower ticket dismissal rate.

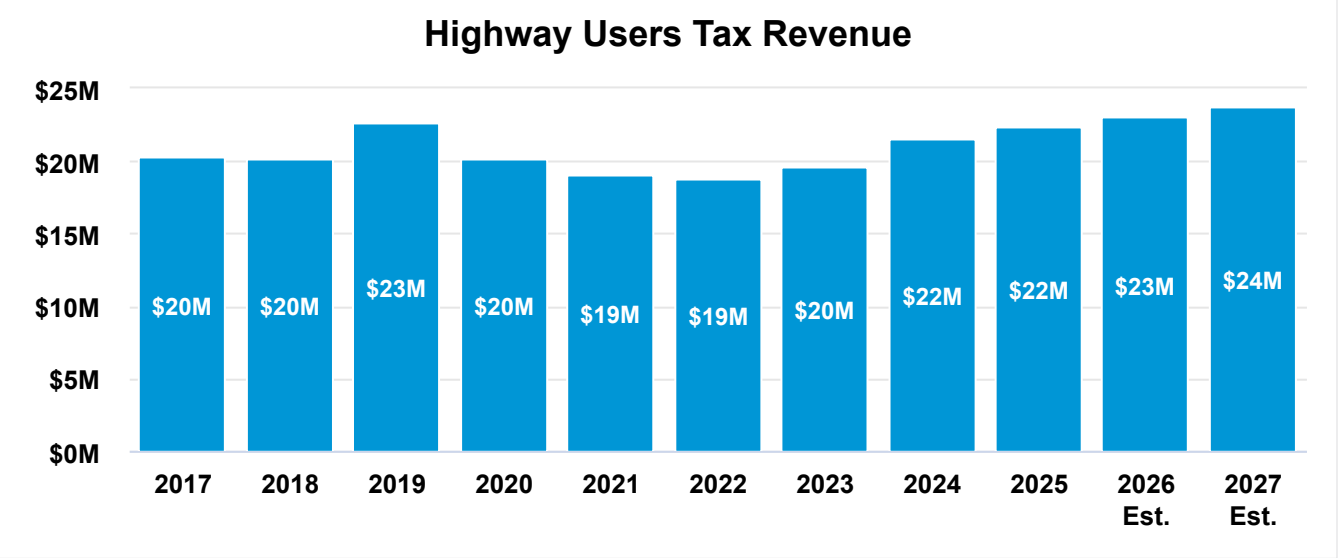


Highway Users Tax Fund

The Highway Users Tax Fund (HUTF) receives revenue from State-collected transportation-related taxes and fees, which is distributed monthly among the State, counties, and municipalities. Revenue comes from gasoline and special fuel taxes, motor vehicle registration fees, title fees, license fees, increases in driver's license fees, and certain truck registration fees. Beginning in 2022, additional fee revenue began flowing into the State's Highway Users Trust Fund under Senate Bill 21-260. This included the electric vehicle registration fee and the retail delivery fee, both of which increase annually with inflation. Senate Bill 21-260 also authorized a new road usage fee, implemented in 2023. Denver's share of HUTF is distributed to the General Fund and Capital Improvement Fund.

2026 Revised. The General Fund's share of HUTF is projected at **$23.0 million**, an increase of $576,600 or 2.6 percent year-over-year. Growth is supported by the continued phasing-in of Senate Bill 21-260 revenue streams, including the road usage and road usage equalization fees, as well as growth in the retail delivery and electric vehicle registration fees. Projections are informed by modeling from the Colorado Department of Transportation.

2027 Projection. The 2027 forecast totals **$23.7 million**, an increase of $706,300 or 3.1 percent over 2026. The outlook for 2027 incorporates Colorado Department of Transportation's HUTF modeling, which factors in trends such as declining fuel consumption and increasing electric vehicle adoption, as well as legislative impacts on HUTF revenues, including the impacts associated with House Bills 26-1102 and 26-1289. Not factored into the 2027 HUTF modeling is the potential impact of Initiative 175, which goes before voters on November 3, 2026, and would redirect existing state revenue sources to the Highway Users Tax Fund to support road improvements in counties and municipalities across the state, including Denver.



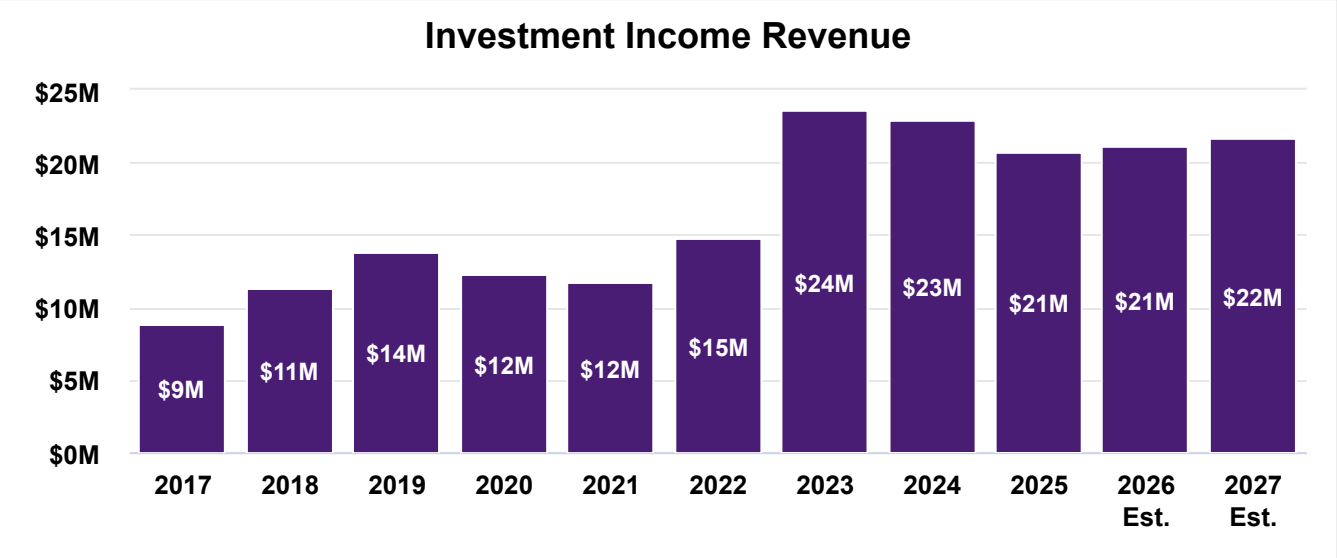
Investment Income

Interest income is earned on pooled city funds invested in securities. Earnings are distributed to individual funds in proportion to their share of the pool.

2026 Revised. Revenue is projected at **$21.1 million**, an increase of $315,600 or 1.5 percent year-over-year. This increase reflects growth in fund balances and relatively flat yields. The Iran conflict is expected to contribute to higher oil prices in the short- to medium-term, contributing to higher levels of inflation and discouraging the Federal Reserve from lowering the Federal Funds Rate, which totaled 3.50 percent to 3.75 percent as of July 2026.

2027 Projection. Revenue is projected at **$21.7 million**, an increase of 2.8 percent, reflecting continued gains in fund balances and a slight decline in projected yields due to new investments that are reflective of the Federal Reserve's rate reductions in 2024 and 2025.

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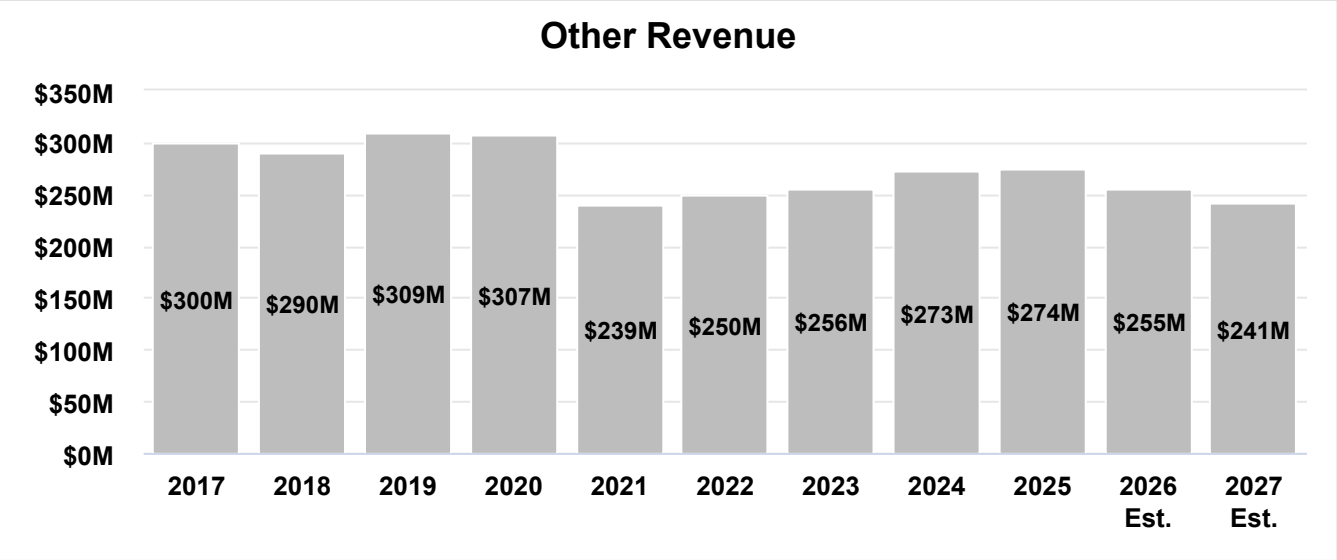


Other

Other revenue sources outside of the General Fund's Top 10 revenue streams span many different categories, including fees, fines, intergovernmental revenue, internal service revenue, and transfers.

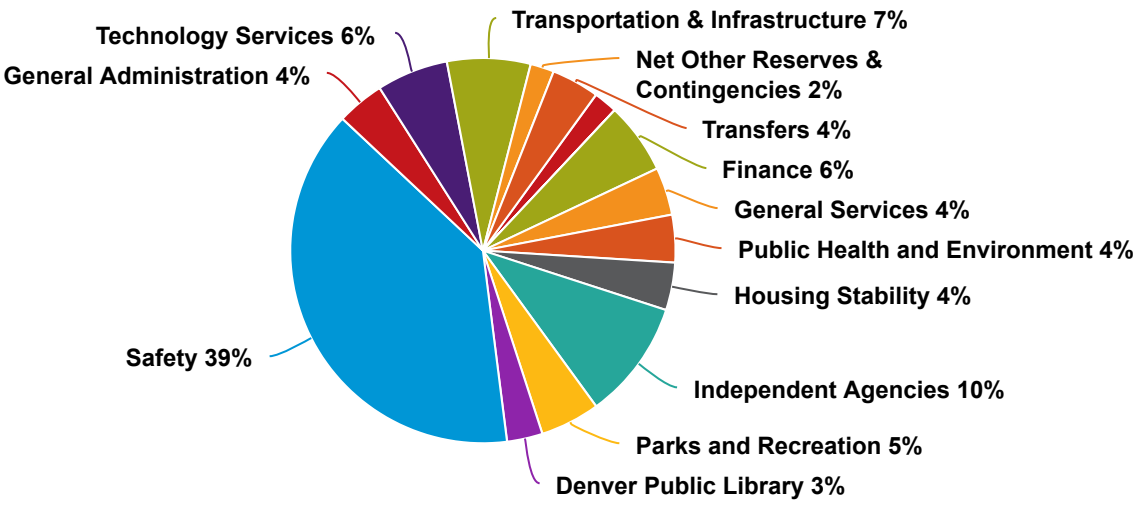
2026 Revised. In 2026, other budgeted revenues outside of the General Fund's Top 10 revenue streams span 244 revenue categories and total **$254.6 million**, or 15 percent of 2026 estimated revenue. The 2026 estimate represents a year-over-year net decrease of $19.1 million or 7.0 percent. Significant contributors to this net change include one-time 2025 transfers not carrying forward, a decrease in facility lease payments, and a decrease in retail marijuana share back revenue from the State due to the passage of House Bill 26-1409. These decreases are partially offset by growth related to legal judgment revenue, billings for services, indirect cost reimbursement, traffic court fines, recreational membership fees, fire permit fees, and a one-time accounting adjustment from 2025 not carrying forward.

2027 Projection. Other revenue is projected to total **$241.0 million** in 2027, reflecting a $13.6 million or 5.4 percent decrease compared to the 2026 estimate. Driving this net decrease is the 2026 legal judgment revenue from the Denver Post Media settlement not carrying forward, a continued decrease in facility lease rental revenue associated with the Denver Post building, a one-time 2026 transfer not carrying forward, full elimination of the City's retail marijuana share back revenue from the State per House Bill 26-1409, and a projected decrease in recreational membership fee revenue. Partially offsetting these decreases is growth in traffic court fines, parking meters, and parking meter bagging revenue.



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Expenditure Summary by Agency - Schedule 100B



Agency		Amount
General Administration	$	60.36
Community Planning & Development	$	37.00
Economic Development	$	4.67
Finance	$	104.88
General Services	$	70.24
Public Health and Environment	$	72.47
Housing Stability	$	71.30
Independent Agencies	$	161.53
Parks and Recreation	$	87.26
Denver Public Library	$	53.71
Safety	$	662.11
Technology Services	$	96.46
Transportation & Infrastructure	$	114.94
Net Other Reserves & Contingencies	$	34.60
Transfers	$	63.45
	$	**1,694.98**

$ in millions

Estimated Expenditures, Schedule 100B

	2025 Actual	2026 Appropriated	2027 Estimated	% Change 26-27
General Administration				
Mayor's Office	2,150,041	7,396,305	7,519,735	1.67%
Civic Events	887,118	682,739	682,739	0.00%
Office of Children's Affairs	5,347,265	2,689,111	2,707,339	0.68%
Office of Climate Action, Sustainability and Resiliency	4,555,287	1,642,920	1,674,376	1.91%
Office of Social Equity and Innovation	2,522,927	1,812,118	1,837,549	1.40%
Office of Neighborhood Safety	4,995,303	5,515,225	5,532,144	0.31%
Human Rights and Community Partnerships	6,868,311	4,917,475	4,944,194	0.54%
Office of Emergency Management	2,063,436	1,865,184	1,887,180	1.18%
Office of Special Events	533,928	-	-	0.00%
Department of Licensing and Consumer Protection	6,481,867	5,887,571	6,263,158	6.38%
City Attorney	28,269,354	25,394,451	27,314,541	7.56%
General Administration Total	**64,674,837**	**57,803,099**	**60,362,955**	**4.43%**
Community Planning and Development				
Office of the Manager	5,712,351	5,268,229	6,067,816	15.18%
Development Services	25,655,688	24,608,151	24,028,587	(2.36%)
Planning Services Division	7,505,189	6,634,125	6,905,202	4.09%
Community Planning and Development Total	**38,873,228**	**36,510,505**	**37,001,605**	**1.35%**
Economic Development				
Small Business Opportunity	2,605,456	585,517	563,505	(3.76%)
Neighborhoods	1,189,700	261,668	270,683	3.45%
Business Development Division	4,843,872	2,061,212	2,136,698	3.66%
Executive Office	2,809,567	1,605,756	1,699,420	5.83%
Economic Development Total	**11,448,594**	**4,514,153**	**4,670,306**	**3.46%**
Finance Operating Budget				
Office of the Chief Financial Officer	4,576,410	5,388,247	5,412,726	0.45%
Assessment Division	6,453,106	5,964,495	6,051,595	1.46%
Treasury Division	17,767,205	17,460,577	17,674,367	1.22%
Cash & Capital Funding	13,338,304	3,185,287	-	(100.00%)
Risk Management and Worker's Compensation	6,126,386	6,197,221	7,601,487	22.66%
Controller's Office	11,166,620	11,153,830	13,623,632	22.14%
Division of Real Estate	-	-	10,431,535	0.00%
Budget and Management	3,154,900	2,280,364	2,433,181	6.70%
Capital Management and Financing	12,831,209	13,393,431	2,444,669	(81.75%)
Finance Operating Subtotal	**75,414,140**	**65,023,452**	**65,673,192**	**1.00%**
DOF Citywide Payments				
Annual Rental Payments and Associated Property Management	22,820,389	28,098,958	25,959,235	(7.61%)
DPS-Stapleton Mill Levy Payment	1,310,348	-	-	0.00%
Special Payments and Other Funding	1,861,061	2,100,000	2,100,000	0.00%
Unemployment Comp Insurance	1,583,993	2,000,000	1,000,000	(50.00%)
Workers' Compensation Billings	7,131,393	8,100,000	10,150,000	25.31%
DOF Payments Subtotal	**34,707,185**	**40,298,958**	**39,209,235**	**(2.70%)**
Finance Total	**110,121,324**	**105,322,410**	**104,882,427**	**(0.42%)**
General Services				
Business Services	33,528,376	32,649,709	33,688,168	3.18%
Sourcing and Strategy	3,554,839	4,116,568	3,316,391	(19.44%)
Office of the Executive Director	1,634,771	1,316,356	1,550,266	17.77%
Facilities, Security, and Surplus	34,153,731	31,431,787	31,684,579	0.80%
General Services Total	**72,871,718**	**69,514,420**	**70,239,404**	**1.04%**
Public Health and Environment Operating Budget				

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	2025 Actual	2026 Appropriated	2027 Estimated	% Change 26-27
Behavioral Health	17,054,646	15,107,177	12,776,445	(15.43%)
Public Health Investigations	5,876,589	5,335,572	5,465,423	2.43%
Denver Animal Protection	7,517,926	7,325,279	7,411,234	1.17%
Office of the Medical Examiner	6,529,609	6,242,357	5,881,874	(5.77%)
Emergency Management & Medical Operations	283,741	477,697	-	(100.00%)
Office of the Executive Director	1,226,411	933,820	843,648	(9.66%)
Office of Strategy and Operations	2,397,309	2,495,778	4,399,234	76.27%
Community Health	-	-	1,459,196	0.00%
Office of Communications, Community Engagement & Culture	-	-	392,176	0.00%
Public Health and Environment Operating Budget Total	**40,886,230**	**37,917,680**	**38,629,230**	**1.88%**
DDPHE Public Health Payments				
Payment - Denver Cares	3,892,059	1	1	0.00%
Payment - Medically Indigent	30,777,296	30,777,300	30,777,300	0.00%
Payment - Park Hill Clinic Financing	83,559	-	-	0.00%
Payment - Poison Center	289,862	181,114	181,114	0.00%
Payment - Public Health Clinical	2,722,094	2,881,069	2,881,069	0.00%
Public Health Payments Subtotal	**37,764,870**	**33,839,484**	**33,839,484**	**0.00%**
Public and Environmental Health Total	**78,651,099**	**71,757,164**	**72,468,714**	**0.99%**
Housing Stability				
Department of Housing Stability	67,970,895	72,186,572	71,295,958	(1.23%)
Housing Stability Total	**67,970,895**	**72,186,572**	**71,295,958**	**(1.23%)**
Independent Agencies				
Board of Ethics	314,507	352,992	338,820	(4.01%)
Office of Independent Monitor	2,570,266	2,627,548	2,662,744	1.34%
City Council	9,357,497	10,184,469	10,509,192	3.19%
Auditor	14,984,462	16,076,607	16,139,185	0.39%
Denver District Attorney	45,213,435	44,616,718	46,315,185	3.81%
Denver County Court	38,762,031	39,059,795	40,559,795	3.84%
Office of Municipal Public Defender	6,705,419	6,807,360	6,905,083	1.44%
Office of Human Resources	19,313,790	16,260,656	16,294,474	0.21%
Hearing Office	551,607	668,814	678,716	1.48%
Division of the Clerk and Recorder	12,663,222	16,963,742	18,309,196	7.93%
Board of Adjustment for Zoning Appeals	394,405	411,863	420,378	2.07%
Civil Service Commission	2,459,066	2,408,198	2,394,435	(0.57%)
Independent Agencies Total	**153,289,708**	**156,438,762**	**161,527,203**	**3.25%**
Parks and Recreation and Cultural Facilities				
Parks and Recreation Administration	6,074,333	5,320,525	5,400,857	1.51%
Parks and Planning	54,845,766	47,496,197	48,618,631	2.36%
Recreation Division	31,514,629	32,629,103	33,235,864	1.86%
Denver Public Library	58,233,138	52,993,357	53,709,253	1.35%
Parks and Recreation and Cultural Facilities Total	**150,667,866**	**138,439,182**	**140,964,605**	**1.82%**
Public Safety				
Safety Management	14,689,331	14,311,535	14,822,461	3.57%
Safety Programs	8,327,972	9,436,063	8,822,093	(6.51%)
Crime Prevention and Control Commission	231,803	260,809	268,624	3.00%
Community Corrections	4,824,804	4,532,126	4,720,808	4.16%
Police Administration Division	40,063,741	41,016,759	42,265,129	3.04%
Police Investigations Division	92,007,833	93,687,623	89,741,917	(4.21%)
Police Patrol Districts Division	146,173,719	145,717,502	153,261,782	5.18%
Fire Department Administration	33,282,130	40,080,306	40,521,897	1.10%
Fire Department Operations	123,452,503	118,001,160	124,571,164	5.57%
Sheriff Administration	38,480,099	40,233,699	45,511,569	13.12%

	2025 Actual	2026 Appropriated	2027 Estimated	% Change 26-27
Sheriff Jail Operations	97,638,975	100,690,674	98,563,643	(2.11%)
Sheriff Specialized Operations and Analysis	40,634,954	32,123,631	32,626,524	1.57%
Mental Health and Programs Division	772,414	1,205,826	1,213,313	0.62%
911 Emergency Communications	6,096,279	5,182,523	5,200,241	0.34%
Public Safety Total	**646,676,558**	**646,480,236**	**662,111,165**	**2.42%**
Technology Services				
Denver Marketing and Media Services	9,141,441	8,166,596	8,422,381	3.13%
Office of the Chief Information Officer	7,060,125	12,456,101	11,227,977	(9.86%)
Operations	42,253,978	28,646,614	28,944,589	1.04%
Applications Development	35,140,806	33,368,974	33,849,288	1.44%
Data Tools and Governance	13,974,601	13,367,815	14,013,380	4.83%
Technology Services Total	**107,570,951**	**96,006,100**	**96,457,615**	**0.47%**
Transportation and Infrastructure				
Office of the Executive Director	47,043,409	45,246,364	45,616,354	0.82%
National Western Center Office	2,426,850	3,191,403	3,201,385	0.31%
Utilities/Solid Waste	2,477,494	2,271,435	2,291,669	0.89%
Department of Transportation Operations	49,608,745	43,485,435	43,991,374	1.16%
Department of Transportation Project Delivery	23,552,492	20,040,555	19,840,217	(1.00%)
Transportation and Infrastructure Total	**125,108,989**	**114,235,192**	**114,940,999**	**0.62%**
General Fund Total Operations	**1,627,925,767**	**1,569,207,795**	**1,596,922,956**	**1.77%**
General Fund Transfers				
Transfer to Affordable Housing SRF	800,000	800,000	800,000	0.00%
Transfer to Alternative Transportation SRF	-	-	48,595	0.00%
Transfer to Art Museum	1,513,753	1,362,378	1,362,378	0.00%
Transfer to Botanic Gardens	1,145,078	1,030,570	1,030,570	0.00%
Transfer to Business Incentives SRF	100,000	304,225	1,112,054	265.54%
Transfer to CIF - Infrastructure Repl	3,040,085	-	3,040,085	0.00%
Transfer to CIF - Innovation Projects	3,000,000	-	-	0.00%
Transfer to CIF - Radio Replacement and System Upgrade	1,552,600	1,552,600	1,552,600	0.00%
Transfer to CIF - Sheriff Reform	1,120,000	1,120,000	1,120,000	0.00%
Transfer to CIF - System Upgrades	2,500,000	-	2,500,000	0.00%
Transfer to CIF - User Component Repl	1,520,000	-	1,520,000	0.00%
Transfer to Convention Center SRF	5,000,000	6,942,000	6,000,000	(13.57%)
Transfer to Crime Prevention & Control	900,965	1,250,000	1,250,000	0.00%
Transfer to Economic Opportunity SRF	1,646,300	1,845,354	-	(100.00%)
Transfer to Educational Refund	-	100,000	100,000	0.00%
Transfer to Employer Recruitment, Training and Retention Program SRF	-	-	1,086,554	0.00%
Transfer to Fair Elections SRF	-	-	2,540,303	0.00%
Transfer to Four Mile Historic Park	66,600	66,600	66,600	0.00%
Transfer to General Government SRF	13,056,781	15,675,838	-	(100.00%)
Transfer to Grant/Other CIF	1,914,600	1,898,854	1,898,854	0.00%
Transfer to Housing and Neighborhood Development	3,477,000	4,713,853	3,477,000	(26.24%)
Transfer to Liability Claims SRF	3,200,000	2,000,000	2,000,000	0.00%
Transfer to Municipal Band	92,000	92,000	92,000	0.00%
Transfer to Museum of Nature & Science	1,174,026	1,056,623	1,056,623	0.00%
Transfer to Planned Fleet SRF	19,614,700	18,744,700	8,144,700	(56.55%)
Transfer to Risk Management SRF	-	-	500,000	0.00%
Transfer to Transportation and Mobility SRF	-	-	12,404,757	0.00%
Transfer to Volume-Based Trash Pricing Program	11,000,000	11,000,000	6,000,000	(45.45%)
Transfer to Youth Employment & Training Programs SRF	-	-	658,800	0.00%
Transfer to Zoological Gardens	2,322,395	2,090,155	2,090,155	0.00%
Transfers Total	**79,756,883**	**73,645,750**	**63,452,628**	**(13.84%)**

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	2025 Actual	2026 Appropriated	2027 Estimated	% Change 26-27
General Fund Annual Appropriations	**1,707,682,650**	**1,642,853,545**	**1,660,375,584**	**1.07%**
General Fund Contingency	**-**	**33,475,962**	**34,601,000**	**3.36%**
General Fund Total Appropriations	**1,707,682,650**	**1,676,329,507**	**1,694,976,584**	**1.11%**
Estimated Unspent Appropriations	**-**	**(13,250,000)**	**(15,000,000)**	**13.21%**
General Fund Total Expenditures	**1,707,682,650**	**1,663,079,507**	**1,679,976,584**	**1.02%**

General Fund Transfers

General Fund Transfers to Other Funds

The transfer to the **Affordable Housing SRF** has provided seed and gap funding for the purpose of supporting the development and preservation of affordable housing for low and moderate-income residents of the City and County of Denver. The General Fund transfer is one source of funding for this SRF. For more information on the Affordable Housing program, see the Housing Stability section of this budget book.

The transfer to the **Alternative Transportation SRF** provides funding support to encourage city employees to use alternative methods of transportation and reduce automobile usage. Funding for this effort traditionally consists of transfers from the General Fund, Human Services Funds, the Wastewater Management Enterprise Fund, and the Environmental Services Enterprise Fund, as well as contributions from participating employees via payroll deductions and internal billings from Denver International Airport. The Office of Human Resources administers the Alternative Transportation program.

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

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

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

The transfer to the **Convention Center SRF** provides funding support for utilities and other operating expenses at the Colorado Convention Center. Convention Center operations contribute the majority of funding for the convention center.

The transfer to the **Crime Prevention and Control SRF** provides funding for strategies and programs that reduce crime and recidivism, facilitate coordination among justice system agencies, and support the development of a data-driven criminal justice system. The primary source of revenue is a transfer from the General fund, but the fund can also receive grants, donations, project incomes, interest earned, and private receipts. For more information, see the Executive Director of Safety section of this book.

The transfer to the **Economic Opportunity SRF** provides funding for the Employer Recruitment, Training and Retention program and Youth Employment Opportunities managed by DEDO. See the DEDO agency section for additional details on those programs. Prior to 2027, the following transfers were consolidated under one transfer to the Economic Opportunity SRF: transfers to the Employer Recruitment, Training, and Retention SRF and the Youth Employment and Training Programs SRF. They are now budgeted in separately appropriated transfers.

The Transfer to the **Education Refund Program SRF** provides up to $2,000 per year in tuition reimbursement to eligible employees, to encourage them to continue their education and enhance their careers within the City.

The Transfer to **Employer Recruitment, Training and Retention Program SRF** was included in the Transfer to Economic Opportunity SRF prior to 2027 and is now budgeted separately to more transparently report resources allocated for this program. See the DEDO agency section for program details.

The Transfer to **Fair Elections SRF** was included in the Transfer to General Government SRF prior to 2027 and is now budgeted separately to more transparently report resources allocated for this program. See the Clerk and Recorder agency section for program details.

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

The transfer to the **General Government SRF** provides funding support for various programs within the General Government SRF. Prior to 2027, the following transfers were consolidated under one transfer to the General Government SRF: transfers to the Transportation and Mobility SRF, the Risk Management SRF, and the Fair Elections SRF. They are now budgeted in separately appropriated transfers.

The transfer to the **Housing and Neighborhood Development SRF** replaces the transfer previously made to the Social Impact Bonds SRF to support a multi-year reserve to make performance-based payments to contractors providing housing and case management for chronically homeless individuals.

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

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

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

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

The Transfer to **Risk Management SRF** was included in the Transfer to General Government SRF prior to 2027 and is now budgeted separately to more transparently report resources allocated for this program. See the Department of Finance section for program details.

The Transfer to **Transportation and Mobility SRF** was included in the Transfer to General Government SRF prior to 2027 and is now budgeted separately to more transparently report resources allocated for this program. See the Department of Transportation and Infrastructure section for program details.

The transfer to the **Volume-Based Trash Pricing SRF** supports the Volume-Based Trash Program, which provides trash, compost and recycling services to city residents. This program's costs are largely covered by monthly charges to residential dwellings with fewer than seven units.

The Transfer to **Youth Employment & Training Programs SRF** was included in the Transfer to Economic Opportunity SRF prior to 2027 and is now budgeted separately to more transparently report resources allocated for this program. See the DEDO agency section for program details.

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

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General Fund Transfers to Capital Improvement Funds

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

The transfer to the **CIF – Innovation Projects** has provided funding for the implementation of projects designed to improve city operations and efficiencies through automation and business process improvements. The Technology Services Department administers the Innovation Projects program with support from the Innovation Fund Committee. The Innovation Fund did not receive a General Fund transfer in 2026 and will not receive one for 2027, but innovation projects currently in flight will continue to be funded and implemented.

The transfer to the **CIF- Radio Replacement and System Upgrade** provides funding for the scheduled replacement of radios for safety and non-safety agencies and the replacement of police radar equipment within the General Fund, as well as the upgrade of radio system technology. The Technology Services Department manages the citywide radio repair and replacement program.

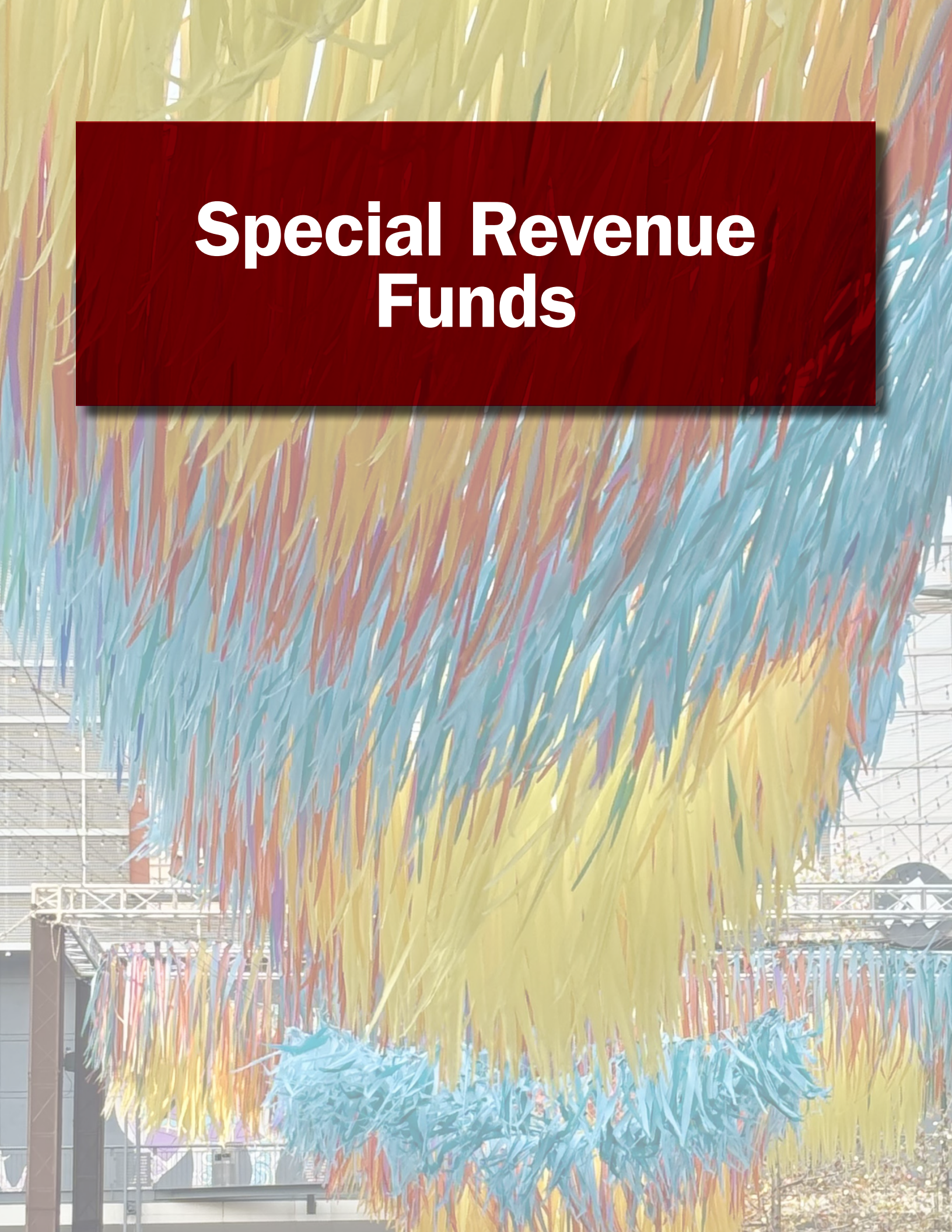
The transfer to **CIF – Sheriff Reform and Technology Investments** provides funding for technological improvements for the Denver Sheriff's Department.

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

The transfer to the **CIF – User Component** provides funding for the scheduled replacement of desktop and laptop computers for agencies within the General Fund, as well as the ruggedized laptops used by safety personnel in police and fire vehicles. The Technology Services Department manages the citywide computer replacement program.

The transfer to **Grant/Other CIF** provides funding for capital projects that have other sources of revenue such as grants, program fees, districts, etc. This transfer supports the Central Park Boulevard Bridge Project which completes the final 0.65-mile section of Central Park Boulevard (South of I-70), including an additional 900' two-lane span over Sand Creek. This transfer also supports the City's energy service contract (ESCO) program or energy performance contract.

Special Revenue Funds



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Special Revenue Funds Summary

Overview

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

The City currently has approximately 139 non-grant SRFs, with estimated expenditures totaling $1.216 billion in 2027. New SRFs must be established by ordinance and approved by City Council. They are set up as either appropriated funds or revenue-based (non-appropriated). An appropriated SRF's annual budget is established for the ensuing budget year by the amount appropriated in the Long Bill or enabling ordinance, and agencies cannot spend more out of the fund than approved by Council unless the fund receives additional spending authority. Examples of appropriated SRFs include federal entitlement programs administered by Denver Human Services, Youth Programs administered by the Denver Economic Development and Opportunity Department (DEDO), and the Denver Arts and Venues operating fund, which receives ticket sales revenue from City-owned performing arts centers. Revenue-based SRFs, on the other hand, are not appropriated in the Long Bill. Agencies can spend as much out of revenue-based 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 revenue-based 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 and revenue-based SRFs are used for program administration, financial management, and transparency purposes. They are broadly classified by purpose into the seven 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; the Office of Climate Action, Sustainability and Resiliency; Finance; Office of Children's Affairs; Office of Human Resources; the Department of Transportation and Infrastructure; and Technology Services. The Mayor or his or her 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 Court, District Attorney, Fire, and the Sheriff. The Mayor or his or her 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. They include both annually appropriated funds for the operations of the Denver Human Services as well as periodic grants that have been awarded for specific projects and programs. The Mayor or his or her 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 community and behavioral health, environmental quality, mitigation and sustainability activities, primarily in the Denver Department of Public Health and Environment (DDPHE). The Mayor or his or her designees, in particular the Executive Director of DDPHE, are the expending authorities.

Culture and Recreation Special Revenue Funds are for cultural and recreational purposes or activities in City departments, including Parks and Recreation and the Library. The category also includes the annually appropriated Denver Arts and Venues Special Revenue Fund, which accounts for all operating revenues and expenditures generated by this agency. The Mayor or his or her 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.

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Community Development Special Revenue Funds are for community development and housing stability purposes or activities and programs, including the administration of affordable housing programs. The Mayor or his or her designees, in particular the Executive Director of the Department of Housing Stability, are the expending authorities.

Economic Opportunity Special Revenue Funds are for economic opportunity purposes or activities and programs including the administration of business and workforce training programs, as well as assistance to businesses. The Mayor or his or her designees, in particular the Executive Director of Denver Economic Development and Opportunity, are the expending authorities.

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

Special Revenue Funds Financial Summary – All Funds

	2025 Actuals	2026 Appropriated	2027 Proposed
Financial Resources			
Annually Appropriated			
Charges for Services	45,619,066	66,915,167	66,536,672
Fees	7,656,946	15,295,000	11,807,874
Interest Income	9,357,703	5,920,963	8,580,594
Internal Service and Indirect Cost	73,602,533	51,363,213	52,781,594
Licenses and Permits	1,180	10,000	10,000
Lodgers	8,896,511	7,128,785	6,914,000
Miscellaneous Other	186,792,604	175,357,476	173,825,197
Payment In Lieu of Taxes	6,679,337	-	-
Property	186,860,446	188,720,805	184,667,166
Sale and Use	269,515,201	346,015,286	359,665,971
Use Charges	91,620,994	88,794,000	90,617,000
Annually Appropriated SRF Revenues Total	**886,602,522**	**945,520,695**	**955,406,068**
Uses of Resources			
Annually Appropriated			
11000-General Government	249,197,372	393,325,223	343,579,096
12000-Public Safety	63,804,615	73,227,734	73,457,627
13000-Human Services	214,316,417	231,350,519	209,469,034
14000-Health	69,733,784	91,959,072	70,698,755
15000-Culture and Recreation	214,646,954	247,959,468	219,662,369
16000-Community Development	92,307,323	141,602,982	80,201,954
17000-Economic Opportunity	4,368,699	11,398,778	4,105,504
Annually Appropriated SRF Budget Subtotal	**908,375,163**	**1,190,823,776**	**1,001,174,339**
Other SRF Expenditures			
11000-General Government	99,235,131	78,634,996	36,903,459
12000-Public Safety	47,060,873	45,863,090	43,744,637
13000-Human Services	30,722,369	9,166,340	4,166,340
14000-Health	628,020	1,210,687	1,259,871
15000-Culture and Recreation	57,254,784	53,743,212	93,617,505
16000-Community Development	24,080,735	23,821,459	28,179,910
17000-Economic Opportunity	1,998,453	8,228,674	7,360,916
Other SRF Expenditures Subtotal	**260,980,365**	**220,668,458**	**215,232,638**
SRF Expenditures Total	**1,169,355,528**	**1,411,492,234**	**1,216,406,977**
Personnel Complement			
11000-General Government	766.13	768.09	774.51
12000-Public Safety	259.49	258.74	273.74
13000-Human Services	1,298.20	1,207.00	1,206.50
14000-Health	17.35	15.00	12.60
15000-Culture and Recreation	476.97	523.44	467.36
16000-Community Development	34.50	34.50	33.50
17000-Economic Opportunity	10.84	6.22	5.25
Personnel Complement Total	**2,863.48**	**2,812.99**	**2,773.46**

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General Government Estimated Expenditures

Agency	Fund Number	Fund Name	2025 FTE	2026 FTE	2027 FTE	2025 Actuals	2026 Estimated	2027 Estimated
Appropriated Special Revenue Funds								
Office of Children's Affairs	11851	Denver Preschool Program	-	-	-	31,968,873	30,564,953	32,080,331
Office of Children's Affairs	11871	Prosperity Denver	-	-	-	16,350,636	16,119,855	16,864,430
CASR Climate Protection Fund Administration	11859	Energy Efficiency Assistance Fund	-	-	-	-	-	2,000,000
CASR Climate Protection Fund Administration	11880	Climate Protection Fund	62.25	66.96	66.88	41,112,607	76,857,221	38,145,556
DEDO Small Business Opportunity	11879	Internal Billings and Reimbursements	16.00	5.00	5.00	1,943,325	842,670	861,747
CPD Development Services	11879	Internal Billings and Reimbursements	-	2.00	2.00	65	410,194	425,236
HRCP Human Rights and Community Partnerships	11859	Energy Efficiency Assistance Fund	1.50	0.50	-	1,992,256	2,369,423	-
Office of Human Resources	11846	Alternative Transportation	-	-	-	213,161	431,200	431,200
Office of Human Resources	11879	Internal Billings and Reimbursements	34.25	34.00	34.00	4,389,903	4,842,085	4,942,492
DCR Elections Division	11872	Fair Elections	1.00	1.00	1.50	153,446	6,563,269	2,540,303
DOF Cash & Capital Funding Division	11835	Convention Center Hotel - 11835	-	-	-	11,000,000	15,500,000	-
DOF Cash & Capital Funding Division	11895	Payment Processing	-	-	-	-	8,000,000	-
DOF Controller's Office	11895	Payment Processing	-	-	-	-	-	6,000,000
DOF Capital Management and Financing	11835	Convention Center Hotel - 11835	-	-	-	-	-	15,500,000
DOF Capital Management and Financing	11868	Tourism Improvement District Marketing and Promotion Fund	-	-	-	6,663,793	9,626,210	6,914,000
GS Sourcing and Strategy	11879	Internal Billings and Reimbursements	4.00	14.00	13.50	380,114	1,803,694	1,770,546
GS Facilities, Security, and Surplus	11884	DOJ Settlement ADA Improvements	-	-	-	11,698	-	-
DPD Police Airport Operations	11879	Internal Billings and Reimbursements	132.00	132.00	132.00	25,098,724	22,181,262	22,955,595
DFD Fire Department Operations	11879	Internal Billings and Reimbursements	136.00	136.00	137.00	24,798,762	24,755,337	26,036,853
City Attorney Office	11827	Liability Claims	-	-	-	9,056,475	5,668,521	2,000,000
City Attorney Office	11879	Internal Billings and Reimbursements	75.00	72.00	71.00	11,486,694	14,318,146	14,346,942
DOTI Office of the Executive Director	11879	Internal Billings and Reimbursements	-	0.50	0.50	-	63,570	64,497
DOTI Office of the Executive Director	11886	Volume-Based Trash Pricing Program	-	-	-	5,818	-	-
DOTI Solid Waste	11886	Volume-Based Trash Pricing Program	279.18	279.18	280.18	39,138,613	44,765,526	42,935,048
DOTI Infrastructure Project Management	11882	Transportation and Mobility	6.20	5.45	5.45	2,538,925	18,235,536	9,571,754
DOTI Transportation Operations	11882	Transportation and Mobility	9.00	13.00	13.00	846,888	1,648,701	1,458,446
DOTI Right of Way Enforcement	11882	Transportation and Mobility	-	-	4.00	-	-	374,557
DHHA Contract Administration	11892	Denver Health and Hospital Authority Tax	-	1.50	1.50	129,155	67,659,469	71,999,123
Transfers	11835	Convention Center Hotel - 11835	-	-	-	-	4,500,000	4,500,000
Transfers	11880	Climate Protection Fund	-	-	-	15,600,000	13,163,000	15,643,000
Transfers	11882	Transportation and Mobility	-	-	-	1,600,000	-	1,000,000
Transfers	11884	DOJ Settlement ADA Improvements	-	-	-	500,000	217,941	-
Transfers	11886	Volume-Based Trash Pricing Program	-	-	-	2,217,440	2,217,440	2,217,440
Appropriated Special Revenue Funds Total			**756.38**	**763.09**	**767.51**	**249,197,372**	**393,325,223**	**343,579,096**
Non-Appropriated Special Revenue Funds								
Office of Children's Affairs	11704	Education / Advocacy Donations	-	-	-	5,047	20,000	20,000
Office of Children's Affairs	11887	Youth Activities Program	-	-	-	1,924,854	3,450,000	5,220,172
Office of Climate Action, Sustainability and Resiliency	11715	Climate Office Donations	-	-	-	-	30,000	30,000
Office of Climate Action, Sustainability and Resiliency	11885	Green Building Program	-	-	-	170,877	938,390	155,000

Agency	Fund Number	Fund Name	2025 FTE	2026 FTE	2027 FTE	2025 Actuals	2026 Estimated	2027 Estimated
CASR Climate Protection Fund Administration	11889	Climate Federal Revenue	-	-	-	-	-	1,128,592
CPD Office of the Manager	11809	Landmark Preservation Fund	-	-	-	12,544	12,500	12,500
CPD Office of the Manager	11881	Investment Impact	-	-	-	683,864	500,000	500,000
CPD Planning Services	11716	Downtown Denver Plan	-	-	-	493,468	-	-
Department of Housing Stability Special Revenue Funds	11860	Metro Mortgage Assistance Program	-	-	-	3,641,263	2,000,000	2,000,000
HRCP Human Rights and Community Partnerships	11713	Strategic Partnership Donation	-	-	-	35,160	25,000	1,223
HRCP Human Rights and Community Partnerships	11875	Human Rights and Community Partnerships Collaboration	-	-	-	2,150	-	3,533
HRCP Human Rights and Community Partnerships	15704	Human Rights/Community Relations	-	-	-	31,227	15,000	15,000
City Council	11720	City Council Special Programs	-	-	-	16,117	34,230	-
City Council	11701	City Council Special Revenue Fund	-	-	-	177,351	16,000	150,000
Office of Human Resources	11801	Education Refund Program	-	-	-	111,770	200,000	100,000
Office of Human Resources	11806	Career Service Training	-	-	-	27,867	7,437	-
Office of Human Resources	11891	OHR Special Events and Programs	-	-	-	-	3,850	3,850
DCR Elections Division	11874	Elections Equipment and Technology SRF	-	-	-	-	173,000	173,000
DCR Recording Division	11836	Electronic Filing Technology	-	-	-	262,705	100,000	100,000
DCR Recording Division	11883	Redaction Services	3.00	-	-	41,656	-	-
DCR Operations	11883	Redaction Services	-	-	-	9,060	-	-
Opioid Settlement Program	11888	Opioid Settlement	4.00	3.00	4.00	4,185,429	4,381,087	6,100,000
DOF Risk Management and Worker's Compensation	11838	Risk Management SRF	-	-	-	2,508,816	2,500,000	2,500,000
DOF Administration	11864	Firefighter Heart Benefit	-	-	-	-	50,000	75,000
DOF Indemnity and Medical	11864	Firefighter Heart Benefit	-	-	-	9,450	-	-
Special Payments and Other Funding	11878	Coronavirus Emergency Response	-	-	-	2,536,100	-	-
DOF Capital Management and Financing	11865	Special Districts Revolving Loan	-	-	-	5,000	100,000	-
DOF Capital Management and Financing	11893	Denver Downtown Development Authority - General Government	-	-	-	-	3,500,000	3,500,000
GS Convention & Visitors Bureau	11845	Convention Marketing/Tourism	-	-	-	35,287,110	35,334,192	-
TS Denver Marketing and Media Services	11706	Public Access TV Support	1.00	1.00	1.00	332,667	3,151,270	1,230,654
TS Denver Marketing and Media Services	11841	Technology Services Fund	-	-	-	9,000	58,000	100,000
DOTI CFO Finance and Administration	11867	Sidewalk Repair Revolving Fund	-	-	-	42,079	-	-
DOTI CFO Fleet Management	11804	Planned Fleet Fund	-	-	-	17,653,297	21,526,053	10,926,053
DOTI Mayors Office of the National Western Center	11870	National Western Center Campus Management	-	-	-	30,598	118,000	118,000
DPR Parks and Planning	11876	Planned Capital Equipment	-	-	-	769,947	-	-
DPR Recreation Operations	11876	Planned Capital Equipment	-	-	-	200,131	-	-
Transfers	11838	Risk Management SRF	-	-	-	1,000,000	-	-
Transfers	11873	Stapleton Retained Tax Reserve	-	-	-	6,000,000	-	-
Transfers	11878	Coronavirus Emergency Response	-	-	-	18,948,731	-	-

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Agency	Fund Number	Fund Name	2025 FTE	2026 FTE	2027 FTE	2025 Actuals	2026 Estimated	2027 Estimated
Transfers	11877	Disposable Bag Fee	-	-	-	1,500,000	-	-
Transfers	11885	Green Building Program	-	-	-	400,685	-	-
Non-Appropriated Special Revenue Funds Total			**9.75**	**5.00**	**7.00**	**99,235,131**	**78,634,996**	**36,903,459**
Total			**766.13**	**768.09**	**774.51**	**348,432,503**	**471,960,219**	**380,482,555**

General Government Descriptions by Agency

Citywide

The **Internal Billings and Reimbursements Fund** is used to bill Denver Human Services (DHS) and Denver International Airport (DEN) for direct services provided by agencies and departments within the City, including the City Attorney's Office, Community Planning and Development, the Denver Police Department, the Denver Fire Department, Denver Economic Development and Opportunity, General Services, the Office of Human Resources, and the Department of Transportation and Infrastructure. Appropriations for services provided by the above departments to DHS and DEN reside in the Internal Billings and Reimbursements Fund, and reimbursements and bills for services from DHS and DEN are received in this new fund. The program budget is administered by the agencies providing the services. This fund is subject to annual appropriation and lapses at year end.

The **Planned Capital Equipment Fund** was established to purchase and account for capital equipment items approved for General Fund agencies. Expending authorities are the agencies or departments receiving the approved capital equipment purchase. This fund is revenue-based, non-lapsing, and is funded by General Fund transfers.

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. This fund is revenue-based and non-lapsing.

The **Investment Impact Fund** is administered by Community Planning and Development, in collaboration with other agencies such as Denver Economic Development and Opportunity's Neighborhood Equity Stabilization Team, to strategically deploy priority programs that mitigate displacement in neighborhoods where the City is investing in large capital projects. Other city agencies with the subject matter expertise implement the programs. Funded by General Fund transfers with the potential to leverage other revenue sources in future years. This fund is revenue-based and non-lapsing.

The **Downtown Denver Plan Fund** provided a long-term framework for guiding the growth, development, and investment in downtown Denver. As part of the City and County of Denver's comprehensive planning framework, the plan established a shared vision and priorities for a vibrant, connected, resilient, and economically sustainable downtown. It served as a strategic guide for coordinating public investment, development, infrastructure, transportation, and community priorities to support downtown's continued vitality and long-term success. This program ended in 2025 and no expenditures are anticipated in 2026 or 2027. This fund is revenue-based and non-lapsing.

Denver Health and Hospital Authority Contract Administration

The **Denver Health 2Q Fund** is administered by Denver Department of Public Health and Environment and supports Denver Health and Hospital Authority (DHHA) operational costs and critical investments in emergency and trauma care, primary medical services, mental health care, substance use recovery, and pediatric care. Revenue is generated through an increase in sales and use tax approved by Denver voters on Ballot Measure 2Q. The fund began collecting revenues on January 1, 2025. In 2025, the City recorded only expenditures incurred directly by the City in the fund's 2025 budget, based on guidance from the City's external auditors that the revenues passed through to DHHA should be administered through a fiduciary fund arrangement. The City passed the remaining 2025 revenue through to DHHA through a fiduciary fund. For 2026 and 2027, the budget reflects the full amount of estimated Denver Health 2Q revenue, including amounts expected to pass through to DHHA and amounts the City expects to expend directly. The Department of Finance and the City Attorney's Office

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continue to evaluate the appropriate administrative and financial reporting structure for these funding sources and related expenditures to ensure alignment with Governmental Accounting Standards Board guidance.

Department of Finance

The **Convention Center Hotel Fund** 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 **Coronavirus Emergency Response Fund** was established in 2020 to support unbudgeted expenses incurred by General Fund agencies in their response to the COVID-19 pandemic. Program expenditures include services and supplies, personnel services, and capital equipment costs. The fund has also been used to temporarily accommodate expenses prior to their transfer to federal grant sources. This strategy helped the City fund services for community testing, personal protective equipment provision and emergency sheltering until federal obligations in these areas were secured. This fund is revenue-based and non-lapsing, and it is funded primarily by General Fund transfers.

The **Denver Downtown Development Authority (DDDA) Fund**, established in 2025, supports administrative and operational revenues and expenditures as approved in DDDA development plans and cooperation agreements. Revenue is from reimbursement of city costs by the DDDA for police overtime. This fund is revenue-based and non-lapsing.

The **Firefighter Heart Benefit Fund** provides benefits to eligible firefighters who experience qualifying heart or circulatory conditions within 48 hours of a defined work-related event. Colorado Senate Bill 14-172 established the program with support from Colorado firefighters and the Colorado Fire Chiefs Association. Benefit payments reflect the nature and extent of each qualifying condition. The program is eligible to receive state reimbursements based on funding availability, the number of eligible firefighters employed, and the actual or projected costs of providing benefits. These reimbursements fund eligible benefit payments and support the program's ongoing financial obligations. Prior to 2018, the Workers' Compensation Internal Service Fund accounted for program activity. In 2018, the City established a separate, non-lapsing fund to improve financial transparency and accountability. The dedicated fund enables Risk Management to track program revenues, expenditures, and investment earnings separately, while maintaining resources to meet future benefit obligations. This fund is revenue-based and non-lapsing.

The **Opioid Abatement Fund** supports efforts to address the opioid crisis through prevention, treatment, recovery, and other eligible activities under the Colorado Opioids Settlement Memorandum of Understanding. The fund is supported by opioid pharmaceutical settlement proceeds distributed by the Colorado Office of the Attorney General, with funding projected through 2040. Future revenues are subject to outstanding settlements and the timing and manner of fund requests through the Denver Opioid Abatement Council, a subcommittee formed to oversee fund administration. The fund resides under the Department of Finance, while the Denver Department of Public Health and Environment manages program services and expenditures. Funding is primarily awarded through a competitive request for proposal process to external partners supporting eligible opioid abatement activities. This fund is revenue-based and non-lapsing.

The **Payment Processing Fund** was created to separate the revenues generated from the new 2.5 percent credit/debit card processing fee assessed on eligible customer payments made to the City with credit/debit cards beginning in May 2025. These funds are applied to contract expenses for the respective payment processing services supporting these revenues. The assessment of credit/debit service fees was a budget proposal approved in 2024 to help offset processing costs and align the City with other local government processing models. Assessment of the 2.5 percent fee coincides with the City's implementation of a new cashiering and online payment platform that allows for expanded security and functionality including service fee application. This fund is supported through the revenue and expenses applied to eligible customer credit/debit card payments for government services, taxes, fines, and court costs. This fund is appropriated and lapses at year end.

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 crashes. Revenue has primarily been funded by insurance reimbursements and subrogation claims. This fund also receives a General Fund transfer to support the increase associated with insurance policy deductibles. This fund is revenue-based and non-lapsing.

The **Special Districts Revolving Loan Fund** supports the continued creation of business improvement districts (BIDs) and general improvement districts (GIDs) in the City and County of Denver. BIDs and GIDs will continue to be utilized by Denver as a formal mechanism to compel community financial support in furtherance of key aspects such as the promotion of businesses in targeted districts through specific marketing and placemaking activities and providing enhanced levels of services including the acquisition, installation, maintenance, and financing of enhancements in the public right of way. These enhancements can include specialized cross walks, improved sidewalks, additional pedestrian lighting, wayfinding signs, planters and bus stops. The program is funded by a General Fund transfer and repayments from recipients of the funds. It is revenue-based and non-lapsing.

The **Stapleton Retained Tax Fund** was established in 2019 to receive General Fund transfers to address an estimated one-year revenue gap in 2025 when the Stapleton TIF expired. This fund is revenue-based and non-lapsing.

The **Tourism Improvement District (TID) Fund,** established in November 2017, raises revenue through a one percent tourism improvement tax to district hotels with fifty or more rooms. Of the revenue generated, a portion is dedicated to fund the Colorado Convention Center expansion's annual Certificate of Participation payment. The remaining revenue, collected in the TID Marketing and Promotion special revenue fund, funds tourism improvements and services, including marketing and promotions services. This fund is appropriated and 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. This fund is an appropriated, non-lapsing fund, and is 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 non-profit agencies. It is funded by a dedicated portion of the Xcel Energy Franchise fee. In 2027, this program will be administered by the Office of Climate Action, Sustainability, and Resiliency. This fund is appropriated and non-lapsing.

The **Human Rights and Community Partnerships Collaboration Fund** is used for programs and services that are tied to shared initiatives between HRCP and other city agencies. This fund is revenue-based and non-lapsing.

The **Human Rights and Community Relations Fund** purchases equipment, furniture, supplies, and services associated with programs and events provided by the various commissions within the agency and is funded by private donations. This fund is revenue-based and non-lapsing.

The **Strategic Partnership Donation Fund** is used to support workshops, events, and programming in accordance with donor direction and outside the regular core funding support in place. It is funded by private donations from individuals, foundations, and corporations made to HRCP. This fund is revenue-based and non-lapsing.

Housing Stability

The **Denver Metro Mortgage Assistance Plus Program Fund** provides up to a four percent down payment assistance grant for mortgage loans targeted to low-income homebuyers. The program, which began in April of 2013, operates by aggregating mortgages into mortgage backed securities which are then sold to investors. Each time a security is sold, the City earns a return and program expenses are paid. The fund is an administrative mechanism for the financial transactions to facilitate this HUD-allowed program. The trust accounts represent the

City's ability to fund down payment assistance for families buying homes under the program as well as earnings for operating the program. This fund moved from the Department of Finance to the Department of Housing Stability in 2022. This fund is revenue-based and non-lapsing.

Office of Children's Affairs

The **Denver Preschool Program Fund** 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.

The **Education and Advocacy Donations Fund** provides funding for a variety of educational and children's programs and is funded by private donations. It is a revenue-based and non-lapsing fund.

The **Prosperity Denver Fund** provides funding to programs that increase college enrollment and degree completion by Denver residents who are earning a degree from a public or not-for-profit college, university, community college, or technical school in Colorado. Revenue to this fund consists of the proceeds of the dedicated 0.08 percent sales and use tax approved by Denver voters in 2019. This SRF was established in 2020 and the program is managed by a non-profit entity. It is subject to annual appropriation and lapses at year end.

The **Youth Activity Program Fund** was established in 2022 with one-time funds the City received as part of the sale of the Denver Broncos franchise. The User Agreement dictates that proceeds are to be used for "Youth Activity Programs." It is a revenue-based and non-lapsing fund.

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 City makes payments according to its 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. Starting in 2027, this program will be administered by Denver Arts and Venues under a new fund. This fund is revenue-based and non-lapsing.

The **DOJ Settlement ADA Improvements Fund** was established in 2021 to support operating costs to implement ADA improvements identified in a settlement with the Department of Justice. Funded by General Fund transfers. The 2024, 2025, and 2026 budgets include cash transfers to the General Fund. This fund is revenue-based and non-lapsing.

City Council

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. It is funded by non-city, private individuals or organizations, such as non-profit foundations, corporations, and individual citizens. This fund is revenue-based and non-lapsing.

The **City Council Procurement Special Revenue Fund** (formerly known as the City Council District Special Revenue Fund) is used to support the procurement of professional services that will aid City Council in carrying out its duties and responsibilities under the Charter. It is funded by appropriated transfers from the General Fund as part of the annual budget process. This fund is revenue-based and non-lapsing.

Office of Clerk and Recorder

The **Electronic Filing Technology Fund** collects revenue pursuant to State House Bill No. 02-1119, which requires 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 2024, the law was amended to extend collection of the fee through 2029. This fund is revenue-based and non-lapsing.

The **Elections Equipment and Technology Fund** is established to purchase new and replacement equipment, as well as fund equipment leases, storage and other space needs, and technology to support elections. Revenue is primarily General Fund transfers and reimbursements from the state or federal government. This fund is revenue-based and non-lapsing.

The **Fair Elections Fund** was established through the Denver Fair Elections Act, which went into effect on January 1, 2020. The fund administers a public matching program for certified candidates' campaigns, which can receive matching funds at a rate of 9-to-1. The fund may not exceed $8 million and is used for both the matching program and administrative costs. The Clerk and Recorder's Office began providing candidates with matching funds in August, 2022, for Denver's Municipal Election in 2023, the first local election since the fund was established. Allowable expenses include administrative costs of running the program and purchasing necessary equipment and software. This fund is appropriated and non-lapsing, and is funded by General Fund transfers.

The **Redaction Services Fund** was established to redact the Clerk and Recorder's online records and images in accordance with Colorado State Statutes and Executive Order 143. This fund is revenue-based and non-lapsing.

Office of Climate Action, Sustainability and Resiliency

The **Climate Federal Revenue Fund** manages and tracks federal Inflation Reduction Act (IRA) direct payments tied to Denver's eligible clean-energy investments. Fund revenue consists of federal IRA payments received directly by the City and repayments from partner organizations that use city funding to generate IRA credits. The fund supports Denver's climate programs and may transfer resources to related capital improvement efforts. This fund is revenue-based and non-lapsing.

The **Climate Office Donations Fund** receives donations supporting the City's environmental and sustainability initiatives. This fund is revenue-based and non-lapsing.

The **Climate Protection Fund** is dedicated to eliminating greenhouse gas emissions and air pollution, supporting climate adaptation, and creating new jobs to improve the lives of Denverites, with efforts focused on the communities most harmed by climate change. The fund is supported by a 0.25 percent sales tax, which was approved by voters in 2020 (Ballot Measure 2A). This fund is appropriated and non-lapsing.

The **Disposable Bag Fee Fund** receives revenue from a disposable bag fee – authorized by City Council in 2019 (Ord. No. 1176-19, § 1, 12-23-19) and implemented in 2021 – to encourage reusable bag use. The fund is used for program administration, providing reusable bags, education and outreach to encourage reducing single-use products, and funding for community cleanup events. Revenue to the fund is decreasing due primarily to retail and consumer behavioral changes regarding single-use, disposable bags, as well as changes to state law regarding plastic bags. This fund is revenue-based and non-lapsing.

The **Energy Efficiency Assistance Fund** provides funds for low-income energy and low-income energy efficiency programs for individuals and non-profit agencies. It is funded by a dedicated portion of the Xcel Energy Franchise fee. Prior to 2027, Human Rights and Community Partnerships administered this program. This fund is appropriated and non-lapsing.

The **Green Building Fund** receives fees from developers or owners who do not comply with requirements outlined in the Green Building Ordinance (Ord. No. 1134-18, § 1, 10-29-18), which apply to commercial buildings in Denver 25,000 SF or larger. Funds can be used to create and improve green space, green infrastructure, green roofs, and urban forest, and can also be used to advance solar and energy efficiency projects for low-income households. This fund is revenue-based and non-lapsing.

Office of Human Resources

The **Alternative Transportation Fund** supports initiatives that encourage city employees to use alternative modes of transportation and reduce reliance on automobiles. Fund revenue consists of transfers from the General Fund, the Human Services Fund, the Wastewater Management Enterprise Fund, the Climate Protection Fund, and the Environmental Services Enterprise Fund, as well as internal billings for Denver International Airport. Fund expenditures support transportation-related activities. This fund is appropriated and lapses at year-end.

The **Career Service Training Fund** supports citywide employee development and training initiatives designed to enhance job performance, strengthen workforce skills, develop leadership capabilities and prepare employees for

career advancement. The fund supports new hire orientation, professional development programs, and learning and development tools that promote a skilled, effective, and prepared workforce. Revenue consists of charges for services provided to agencies and programs supported by Special Revenue Funds and Enterprise Funds. This fund is revenue-based and non-lapsing.

The **Education Refund Program Fund** supports the City's commitment to employee development by encouraging full-time city employees to pursue continuing education. Employee eligibility is based on criteria outlined in the Denver Revised Municipal Code. Employees may receive up to $2,000 per calendar year for coursework deemed relevant by the Education Refund Committee. The fund is supported through transfers from the General Fund as well as contributions and reimbursements from agencies with participating employees. This fund is revenue-based and non-lapsing.

The **OHR Special Events and Programs Fund** supports citywide recruitment initiatives that expand and strengthen diverse pipelines for current and future talent for City employment opportunities. The fund receives revenue from sponsorships, donations, and other sources including the sale of promotional items created for recruitment events. These revenues offset a portion of event costs. This fund is revenue-based and non-lapsing.

National Western Center Office

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

Department of Transportation and Infrastructure

The **Planned Fleet Fund** provides funding for fleet replacement on a periodic cycle and is funded by a General Fund transfer, interest income, and other sources. This fund is revenue-based and non-lapsing.

The **Sidewalk Repair Revolving Fund** was funded by a General Fund transfer to complement the City's program for sidewalk inspections and repairs on a region-by-region basis. The fund was used to advance the cost of sidewalk repairs to offer an extended repayment option for qualifying homeowners. The fund also covered the cost of affordability discounts for qualifying homeowners. Repayments to the fund were used to advance the cost of additional sidewalk repairs. The General Fund provided original seed funding for the program. This fund is no longer incurring expenses due to the establishment of the Sidewalk Enterprise in 2025, which administers all sidewalk repair and construction activities. This fund was revenue-based and non-lapsing.

The **Transportation and Mobility Fund** was established in 2022 to provide dedicated support for transportation and mobility projects related to bicycles, sidewalks, safety, and transit improvements. It is funded by General Fund transfers associated with the revenue generated from parking meters and parking fines. This fund includes operating expenditures as well as transfers to the Capital Improvement Program to support transportation and mobility projects. For more detail on these projects, reference the Capital Improvements Program section of the budget book. This fund is appropriated and non-lapsing.

The **Volume-Based Trash Pricing Program Fund** administers the City's trash, recycling, and composting program using revenue from the trash collection fee. It was established in 2022 to support implementation costs associated with the program's launch in January 2023. The program was established through a 2022 ordinance that amended Chapter 48 of the Revised Municipal Code of the City and County of Denver to repeal the fee on composting and implement a volume-based pricing system for trash, recycling, and composting to facilitate improved waste diversion and its related environmental benefits. This fund is appropriated and non-lapsing.

Technology Services

The **Public Access TV Support Special Revenue Fund** provides funds to support capital expenses for Public, Education and Government (PEG) access cable television production and programming. Comcast provides

quarterly funding to the City via the PEG Fee, which amounts to $1.05 per month, per cable subscriber. This fund is revenue-based and non-lapsing.

The **Technology Services Fund** is the Denver Community Media Donation Fund which receives funds from reimbursement, contributions, donations, and other sources for the Denver 8, Government Access TV work program. It is used as a rotating fund to support content creation and programming for Denver 8 TV and its partners. This fund is revenue-based and non-lapsing.

Public Safety Estimated Expenditures

Agency	Fund Number	Fund Name	2025 FTE	2026 FTE	2027 FTE	2025 Actuals	2026 Estimated	2027 Estimated
Appropriated Special Revenue Funds								
Community Corrections	12302	Community Correction	33.10	32.10	46.10	7,404,580	9,313,580	8,393,628
Police Administration	12824	Police/Fire Pension	-	-	-	26,570,225	31,640,001	31,012,618
Police Recruits	12824	Police/Fire Pension	-	-	-	-	546,425	115,094
Police Airport Operations	12824	Police/Fire Pension	-	-	-	647,813	-	1,787,310
Fire Department Administration	12824	Police/Fire Pension	-	-	-	27,901,987	31,727,728	30,190,872
Fire Department Operations	12824	Police/Fire Pension	-	-	-	1,280,010	-	1,958,105
Appropriated Special Revenue Funds Total			**33.10**	**32.10**	**46.10**	**63,804,615**	**73,227,734**	**73,457,627**
Non-Appropriated Special Revenue Funds								
District Attorney Office	12701	District Attorney Donations	-	-	-	6,532	20,000	20,000
District Attorney Office	12707	Victim Services Donations	-	-	-	100,890	55,393	65,000
District Attorney Office	12811	Victim Assistance-D.A.	0.75	-	-	80,540	50,571	60,000
Property Confiscation DOJ	12010	Property Confiscation	-	-	-	504,394	537,847	650,000
Property Confiscation State	12010	Property Confiscation	-	-	-	265,391	462,153	250,000
County Court	12807	Outstanding Judgement/ Warrants	-	-	-	70,453	6,000	6,000
County Court	12808	Public Service Programs	1.00	1.00	2.00	116,256	108,315	128,189
County Court	12826	DCC Competency Diversion Initiative	-	-	-	503,331	240,096	240,096
Safety Management	12711	Safety Private Donations Fund	-	-	-	40,635	1,631	40,510
Safety Management	12804	Fire Regional Service	-	-	-	84,967	20,302	20,302
Safety Management	12805	Police Regional Service	-	-	-	-	50,000	50,000
Safety Management	56540	911 Emergency Communications Trust Fund	189.34	189.34	189.34	25,396,160	32,580,444	28,632,051
Crime Prevention and Control Commission	12821	Crime Prevention/Control Fund	5.50	5.50	5.50	1,731,739	1,500,000	1,550,036
Police Patrol Districts	12702	Police Donations	-	-	-	-	4,583	4,583
Police Patrol Districts	12703	Police Equestrian Patrol	-	-	-	-	2,488	2,488
Police Patrol Districts	12704	Police K-9 Unit	-	-	-	-	2,043	2,043
Fire Department Administration	12706	Fire Prevention/Investigation Donations	-	-	-	8,171	18,915	18,915
Fire Department Administration	12825	Wildland Fire Reimb Fee Program	-	-	1.00	164,734	-	249,476
Fire Department Operations	12804	Fire Regional Service	-	-	-	84,048	-	-
Fire Department Operations	12825	Wildland Fire Reimb Fee Program	14.00	15.00	14.00	14,874,649	7,380,010	8,892,712
Sheriff Administration	12009	Sheriff Regional Service	15.00	15.00	15.00	573,600	611,049	638,929
Sheriff Administration	12816	Sheriff Inmate Welfare and Recreation Fund	0.80	0.80	0.80	2,398,932	2,145,769	2,157,826
Sheriff Administration	12822	Inmate Processing Fees	-	-	-	55,450	65,481	65,481
Non-Appropriated Special Revenue Funds Total			**226.39**	**226.64**	**227.64**	**47,060,873**	**45,863,090**	**43,744,637**
Total			**259.49**	**258.74**	**273.74**	**110,865,488**	**119,090,824**	**117,202,264**

Public Safety Descriptions by Agency

County Court

Competency Diversion Fund program provides funds for a program designed to serve individuals with misdemeanor and felony level offenses who have been found incompetent to proceed in the last three years. The program identifies eligible individuals who are not likely competent to proceed and diverts them directly to community mental health treatment and services. This SRF is funded by the Consent Decree and Fines Committee. This fund is revenue-based and non-lapsing.

The **Outstanding Judgments and Warrants Program Fund** supports positions and IT purchases to upgrade and maintain the County Court's case management system. Revenue was previously derived from $30 administrative fees charged for outstanding judgment warrants on traffic violations, collected during driver's license renewals and split evenly between the State Motor Vehicle Division and Denver County Court. The State Legislature repealed this fee effective January 1, 2022. Projected remaining fund balance will be expended in 2027. This fund is revenue-based and non-lapsing.

Public Service Program Fund facilitates placement of approximately 2,300 defendants in public and nonprofit organizations to perform community service and covers program personnel costs. Funded by $75 fees paid by each sentenced participant. This fund is revenue-based and non-lapsing.

District Attorney

The **District Attorney Donations Fund** is used for the implementation of special projects to further the goals of the Agency, and it is funded by contributions, donations, project incomes, and other private sources. This fund is revenue-based and non-lapsing.

The **Property Confiscation Fund** supports training and equipment purchases in the Police Department and the District Attorney's Office. Revenues include the sale of civil property seized by court order. This fund is revenue-based and non-lapsing.

The **Victim Assistance DA/State Surcharge Fund** 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. This fund is revenue-based and non-lapsing.

The **DA Victim Services Donations Fund** pays for supplies and computer support used to provide services to victims of crime and service providers who serve crime victims. It is funded by private donations. This fund is revenue-based and non-lapsing.

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. Funding is from contributions, donations, and registration fees from seminars and other private sources. This fund is revenue-based and non-lapsing.

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 ten 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, 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.

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Fire Operations

The **Fire Regional Services Program Fund** supports the training of firefighters and construction, remodeling, repair, maintenance, and/or financing of the joint Denver/Aurora training facility. It is funded by payments from other fire jurisdictions that train their firefighters at the facility. This includes the Rocky Mountain Fire Academy program. This fund is revenue-based and non-lapsing.

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. This fund is revenue-based and non-lapsing.

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 ten 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. Funding is provided by private donations. This fund is revenue-based and non-lapsing.

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. It is funded by donations, contributions, and other private sources. This fund is revenue-based and non-lapsing.

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. It is funded by donations, contributions, and other private sources. This fund is revenue-based and non-lapsing.

Safety Management

The **911 Emergency Communications Trust Fund** provides funding for operating the 911 Communications Center and is funded by a surcharge on all citizen telephone bills. This fund is revenue-based and non-lapsing.

The **Community Corrections Program Fund** administers services for residential programs at halfway houses and administers substance abuse treatment for diversion and transitional placements in the community. The level of funding is determined by billings for services provided and annual state appropriations. Funding is provided by a revenue contract from the Colorado Department of Public Safety, Division of Criminal Justice, and the Colorado Department of Corrections. This fund is appropriated and lapses at year-end.

The **Crime Prevention and Control Commission Fund (CPCC)** is used to implement an evidence-based, accountable, and efficient public safety strategy to reduce crime and delinquency and to increase neighborhood safety. The funding for the CPCC is an annual General Fund transfer. This fund is revenue-based and non-lapsing.

The **Fire Regional Services Program Fund** provides funds for the training of firefighters and for construction, remodeling, repair, maintenance, and/or financing of the joint Denver/Aurora training facility. It is funded by payments from other fire jurisdictions that train their firefighters at the facility. This includes the Rocky Mountain Fire Academy program. This fund is revenue-based and non-lapsing.

The **Police Regional Services Program Fund** provides funds for training police officers and for the purchase and financing of equipment for the training facility and the forensic laboratory. It is funded by reimbursement from

other jurisdictions for services such as training, crime laboratory testing, video training, film production, and vehicle identification number inspections. This fund is revenue-based and non-lapsing.

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. This fund is revenue-based and non-lapsing.

Sheriff Administration

The **Inmate Processing Fees Fund** accounts for receipts and disbursements of the processing fee that is charged to convicted persons in custody. 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 those in custody. This fund is revenue-based and non-lapsing.

The **Inmate Welfare and Recreation Fund** receives revenue from a commissary system which allows those in custody 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. This fund is revenue-based and non-lapsing.

The **Sheriff Regional Services Fund** provides funds for services directly related to the care and custody of those in custody in a Denver jail facility, including programming for those in custody. It is funded by federal, state, and local agencies for the room and board of those in custody from various other jurisdictions held in the Denver County Jail. This fund is revenue-based and non-lapsing.

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Human Services Estimated Expenditures

Agency	Fund Number	Fund Name	2025 FTE	2026 FTE	2027 FTE	2025 Actuals	2026 Estimated	2027 Estimated
Appropriated Special Revenue Funds								
Human Services Administration	13008	Service Delivery and Admin	37.00	35.00	5.00	23,875,615	5,239,738	6,535,553
Human Services Legal	13008	Service Delivery and Admin	-	-	-	-	9,284,007	8,036,823
Information System and Technology	13008	Service Delivery and Admin	9.00	8.00	8.00	1,461,085	2,058,867	2,029,703
Financial Services	13008	Service Delivery and Admin	56.00	48.00	49.00	6,002,490	6,935,264	6,315,842
Performance Improvement and Accountability	13008	Service Delivery and Admin	117.00	97.00	84.00	13,611,936	12,582,188	11,125,269
Division of Strategic Insights and Impact	13008	Service Delivery and Admin	-	-	20.00	-	3,005,057	3,035,640
Facilities, Safety & Security	13008	Service Delivery and Admin	-	-	13.00	-	6,766,202	6,670,982
Economic Security	13008	Service Delivery and Admin	-	-	153.00	-	31,324,896	27,171,825
Family and Adult Assistance Division	13008	Service Delivery and Admin	424.00	428.00	392.00	40,675,159	36,413,172	37,114,285
Child Support Enforcement	13008	Service Delivery and Admin	123.00	108.00	-	11,129,812	2	-
Adult Protection Services	13008	Service Delivery and Admin	23.00	22.00	-	2,435,272	-	-
Resource Engagement and Prevention	13008	Service Delivery and Admin	67.20	50.00	-	6,276,090	-	-
Marketing and Communications	13008	Service Delivery and Admin	9.00	8.00	7.00	1,050,528	1,455,745	1,499,850
Economic Resilience	13008	Service Delivery and Admin	70.00	56.00	-	19,973,993	-	-
Human Services Office of Human Resources	13008	Service Delivery and Admin	-	-	-	-	2,694,975	2,682,395
Child Welfare Services	13008	Service Delivery and Admin	351.00	343.00	351.00	45,646,222	49,188,803	48,884,829
Aging and Independence	13008	Service Delivery and Admin	-	-	68.00	-	7,962,938	7,648,555
Engagement & Outreach	13008	Service Delivery and Admin	-	-	43.50	-	5,381,771	5,093,042
Culture & Inclusion	13008	Service Delivery and Admin	-	-	1.00	-	160,678	182,674
Employee Wellness	13008	Service Delivery and Admin	-	-	-	-	45,300	45,300
People Operations	13008	Service Delivery and Admin	-	-	2.00	-	348,203	358,484
Aid to Needy Disabled	13008	Service Delivery and Admin	-	-	-	540,027	651,000	651,000
Support Operations	13008	Service Delivery and Admin	-	-	1.00	-	314,128	326,605
Program Operations	13008	Service Delivery and Admin	-	-	2.00	-	339,435	495,692
Assistance Operations	13008	Service Delivery and Admin	-	-	1.00	-	245,390	251,219
Prevention and Protection Operations	13008	Service Delivery and Admin	-	-	2.00	-	378,925	389,236
Developmental Disabilities	13304	Board / Developmentally Disabled	4.00	4.00	4.00	32,638,187	42,373,835	26,390,714
Property Tax Relief Program	13813	Affordability Program	4.00	-	-	1,590,577	-	-
Financial Assistance	13813	Affordability Program	4.00	-	-	109,423	-	-
Transfers	13008	Service Delivery and Admin	-	-	-	4,500,000	6,200,000	6,224,600
Transfers	13813	Affordability Program	-	-	-	2,800,000	-	308,917
Appropriated Special Revenue Funds Total			**1,298.20**	**1,207.00**	**1,206.50**	**214,316,417**	**231,350,519**	**209,469,034**
Non-Appropriated Special Revenue Funds								
Human Services Administration	13301	Parental Fees Incentive	-	-	-	92,520	400,000	400,000
Human Services Administration	13310	Child Welfare Services	-	-	-	-	2,778,340	2,778,340
Human Services Administration	13502	Integrated Care Management Incentive	-	-	-	370,014	230,000	230,000
Human Services Administration	13706	DHS Volunteer Services Donation Fund	-	-	-	19,319	33,000	33,000
Human Services Administration	13802	Family Crisis Project	-	-	-	12,653	-	-
Human Services Administration	13808	Energy Assistance	-	-	-	122,239	125,000	125,000
Human Services Administration	13809	Border Crisis Response	-	-	-	7,927,437	-	-
Human Services Administration	13811	Assistance Incentive Program	-	-	-	178,186	600,000	600,000
Transfers	13809	Border Crisis Response	-	-	-	22,000,000	5,000,000	-
Non-Appropriated Special Revenue Funds Total			**-**	**-**	**-**	**30,722,369**	**9,166,340**	**4,166,340**
Total			**1,298.20**	**1,207.00**	**1,206.50**	**245,038,785**	**240,516,859**	**213,635,374**

Human Services Descriptions by Fund Type

Appropriated Special Revenue Funds

The **Affordability Program Fund** (also known as the **Property Tax Relief Program Fund** and previously known as the Senior/Disabled Rebate Program) provided a rebate on property taxes or rent paid by Denver residents who are elderly or disabled. Beginning in 2021, eligibility expanded to cover homeowner families with children earning up to 60 percent of area median income. It was funded by a General Fund transfer and local property tax revenue from the Social Services Mill Levy. In mid-2025, this program transitioned to the Department of Housing Stability (HOST). The Financial Assistance cost center of the Affordability Program Fund supported DHS's customer support and eligibility determination related to the instant rebate for the trash fee associated with the Volume-Based Trash Pricing Program (VBP), which launched in 2023. The General Fund transfers that funded DHS's Property Tax Relief Program also funded this work, which is now administered in the VBP Fund.

The **Service Delivery and Administration Fund** is the primary operating fund of Denver Human Services. It encompasses functions such as eligibility determination and certain benefit programs such as Aid to Needy Disabled and Old Age Pension, child support services, child welfare services, child care services, community outreach services, financial services, performance improvement, and facilities/security management. It is funded by a combination of state/federal allocations and local property tax revenue.

The **Services for People with Intellectual and Developmental Disabilities Fund** provides funding for children and adults who live in Denver with an I/DD. Programs are both through Rocky Mountain Human Services, the community centered board for Denver, as well as other organizations providing services to people with I/DD and their families. It is funded by a dedicated property tax levy.

Transfers from the Service Delivery and Administration Fund include:

- The **Transfer to the Alternative Transportation Fund** provides the DHS share of funding for the Alternative Transportation Program, which encourages City employees to reduce automobile usage. The transfer is funded by local property tax revenue.
- The **Transfer to the Human Services Special Revenue Fund** includes a transfer in 2025 to the Affordability Program Fund to support the Property Tax Relief Program when it was administered by Human Services. Transfers are funded by local property tax revenue.
- The **Transfer to Housing and Neighborhood Development** includes two transfers. The first is a transfer of $2.7 million to the Affordable Housing Property Tax and Other Local Revenue SRF to consolidate rental assistance programs under HOST. The second is a $4.5 million transfer to the Property Tax Rebate Program SRF, which was established in 2025 under HOST due to the program moving to that agency.
- The **Transfer from the Affordability Program Fund** included a one-time transfer in 2025 to the Property Tax Rebate Program SRF, which was established under HOST due to the program moving to that agency.

Non-Appropriated Special Revenue Funds

The **Assistance Incentive Program Fund** supports enhancements to the client eligibility-determination experience associated with Medicaid and other benefits, and it is funded by performance incentives from the state for meeting medical assistance program performance objectives.

The **Border Crisis Response Fund** was first established in 2023 to support personnel and program costs related to supporting newcomers coming to Denver from outside of the southern border. This program ended in 2025 and cash balances were transferred to the General Fund in 2026.

The **Child Welfare Services Fund** provides services to children and youth in need of protection and develops permanency planning options for children who cannot be returned to their homes. It is funded by the Managed Care Savings program from prior state fiscal years when there were surpluses in DHS's Child Welfare allocation.

The **DHS Volunteer Services Donations Fund** is used to operate the GIVE Center and distributes donated items to people in need, and it is funded by private donations to DHS.

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The **Energy Assistance Fund** provides heating and cooling assistance to low-income families in Denver and is funded by the Denver electrical utility as part of its franchise agreement with the City and County of Denver.

The **Family Crisis Project Fund** was established to support the Family Crisis Center (FCC), which provided short-term therapeutic shelter and residential care for children removed from their homes due to reported severe abuse or to being behaviorally beyond the control of their caregivers. Due to a federal, state, and local movement toward placement in family settings, the FCC closed in 2016. The fund's allowable uses were expanded to support families and children involved in the child welfare system. DHS spent the remaining cash in this fund in 2025.

The **Integrated Care Management Incentives Fund** provides supplemental funding to support child welfare services. DHS uses this funding for prevention services, and it is funded by the state.

The **Parental Fees Incentives Fund** supports various child welfare services, including client assistance. It is funded by the state based on DHS's collection of child support payments from non-custodial parents that offsets the cost of out-of-home placements.

The Transfer from the Border Crisis Response Fund is a transfer to the General Fund due to the program ending in 2025.

Health Estimated Expenditures

Denver Department of Public Health and Environment (DDPHE)

Agency	Fund Number	Fund Name	2025 FTE	2026 FTE	2027 FTE	2025 Actuals	2026 Estimated	2027 Estimated
Appropriated Special Revenue Funds								
Behavioral Health	14806	Public Health and Wellness	1.70	-	-	322,128	27,854	-
Behavioral Health	14809	Healthy Foods for Denver's Kids	6.32	4.00	-	19,670,621	40,969,063	8,565,273
Office of Strategy and Operations	14809	Healthy Foods for Denver's Kids	2.00	3.00	3.00	335,877	480,814	360,612
Office of Strategy and Operations	14810	Caring for Denver	1.00	1.00	1.35	49,405,157	50,481,341	52,829,624
Community Health	14809	Healthy Foods for Denver's Kids	-	-	3.00	-	-	8,943,246
Appropriated Special Revenue Funds Total			**11.02**	**8.00**	**7.35**	**69,733,784**	**91,959,072**	**70,698,755**
Non-Appropriated Special Revenue Funds								
Behavioral Health	14804	Tobacco Sting	4.00	5.00	-	397,546	593,555	117,431
Behavioral Health	14703	Drug Strategy and Behavioral Health	-	-	-	-	3,000	2,600
Public Health Investigations	14801	Environmental Health and Safety	-	-	-	1,734	2,000	2,000
Denver Animal Protection Division	14702	Animal Care and Control Donations	2.33	2.00	3.00	216,740	612,132	774,030
Environmental Quality Division	14805	Site Removal/Cleanup Fund	-	-	-	12,000	-	-
Community Health	14804	Tobacco Sting	-	-	2.25	-	-	363,810
Non-Appropriated Special Revenue Funds Total			**6.33**	**7.00**	**5.25**	**628,020**	**1,210,687**	**1,259,871**
Total			**17.35**	**15.00**	**12.60**	**70,361,804**	**93,169,759**	**71,958,626**

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Health Descriptions by Fund Type

Appropriated Special Revenue Funds

The **Caring for Denver Fund** administers the Caring for Denver program, which Denver voters passed in November of 2018. This measure increased the sales and use tax rate to fund mental health services and treatment for children and adults; suicide prevention programs; opioid and substance use disorder prevention, treatment, and recovery programs; and housing and case management services to reduce the number of people experiencing homelessness, improve long-term recovery, and reduce costly use of correctional facilities and emergency rooms for those with mental health and substance use disorder needs.

The **Healthy Food for Denver's Kids Fund** administers the Healthy Food for Denver's Kids program, and it is funded by revenue generated from an increase in the sales and use tax rate approved by Denver voters in November 2018. The Program was approved for ten years through 2029 to fund healthy food and food-based education for Denver's kids. The funding primarily targets low-income and at-risk youth and will be distributed through a Denver Food Commission made up of non-profit and government volunteer appointees (13 members in total).

The **Public Health and Wellness Fund** accepts state revenue contract funds for use on public health programs performed on behalf of the State. The Fund also receives additional funds via General Fund transfers to support DDPHE's other health and wellness initiatives, such as the "Wellness Winnie." Starting in 2024, the programs previously supported by the General Fund transfer were reallocated to the General Fund, and the GF transfer was eliminated.

Non-Appropriated Special Revenue Funds

The **Comprehensive Nicotine Control Fund** (formerly the **Tobacco Sting Fund**) accepts dollars from the Food and Drug Administration through the Colorado Department of Public Health and Environment to conduct routine, compliance follow-up and advertising and labeling inspections of tobacco retailers in the City and County of Denver. The purpose is to enforce federal tobacco laws related to the unlawful sale of tobacco to minors and improper advertising and labeling of tobacco products. Additionally, as of 2024, the fund was amended to receive funds recovered through a lawsuit against JUUL Labs and Altria Group, Inc. The fund allocates resources to programs that are designed to prevent youth and young adult vaping and raise public awareness about the health dangers of electronic cigarettes.

The **Drug Strategy and Behavioral Health Fund** accepts donations to support community based behavioral health programs.

The **Environmental Health and Safety Fund** provides additional funding for the Public Health Investigations Division to administer the childhood lead poisoning prevention program. Funds are typically used on required training and testing expenses. Revenue is primarily from donations from other governmental agencies as well as other types of organizations.

The **Denver Animal Protection Fund** (aka **Animal Care and Control Donations Fund**) accepts donations from businesses and individuals to help sustain and grow their progressive programs and services.

The **Site Removal/Cleanup Fund** supports the removal of improper accumulation or storage of rubbish, ashes, garbage or other waste matter from privately owned property. It is funded by billings to property owners and transfers from other city funds. Beginning in 2022, this fund was used to address citywide abandoned RV disposal costs, and in 2024, the RV disposal program was transferred to and administered in the General Fund.

Culture and Recreation Estimated Expenditures

Agency	Fund Number	Fund Name	2025 FTE	2026 FTE	2027 FTE	2025 Actuals	2026 Estimated	2027 Estimated
Appropriated Special Revenue Funds								
Denver Arts and Venues	15815	Denver Arts and Venues	121.32	137.57	120.00	81,248,647	81,250,000	96,976,759
Parks, Trails, and Open Space	15828	Parks Legacy	58.48	79.21	56.36	23,383,726	55,918,174	24,075,174
DPL Administration	15830	Denver Public Library	20.50	-	-	7,192,324	15,999	-
DPL Collections, Technology & Strategy	15830	Denver Public Library	18.00	-	-	8,378,787	5,431	-
DPL Communication & Community Engagement	15830	Denver Public Library	3.00	-	-	410,008	1,032	-
DPL Finance, Facilities & Security	15830	Denver Public Library	47.25	-	-	3,675,761	9,458	-
DPL Human Resources	15830	Denver Public Library	3.00	-	-	365,017	1,332	-
DPL Central Library Administration	15830	Denver Public Library	13.00	-	-	3,907,385	4,089	-
DPL Neighborhood Services Administration	15830	Denver Public Library	158.25	-	-	5,653,784	15,784	-
DPL Public Services General Administrative Budget	15830	Denver Public Library	-	-	-	212	(212)	-
DPL Administration Division	15830	Denver Public Library	-	-	-	-	13,758,502	28,000
DPL Equity and Strategy Division	15830	Denver Public Library	-	21.00	18.08	-	3,409,380	3,072,934
DPL Operations Division	15830	Denver Public Library	-	62.25	66.67	2,394	11,336,299	10,025,446
DPL Public Services Division	15830	Denver Public Library	-	179.75	178.25	20	23,133,450	22,869,907
Transfers	15815	Denver Arts and Venues	-	-	-	28,400,000	25,000,000	30,000,000
Transfers	15828	Parks Legacy	-	-	-	37,428,889	27,995,000	30,614,149
Transfers	15830	Denver Public Library	-	-	-	14,600,000	6,105,750	2,000,000
Appropriated Special Revenue Funds Total			**442.80**	**479.78**	**439.36**	**214,646,954**	**247,959,468**	**219,662,369**
Non-Appropriated Special Revenue Funds								
Museum of Natural History	15804	Denver Museum of Nature and Science	-	-	-	870,470	1,360,188	1,056,623
Denver Art Museum	15802	Denver Art Museum	-	-	-	1,513,648	1,362,378	1,362,378
Denver Arts and Venues	15607	Convention Center Special Revenue Fund	-	-	-	45,675,903	40,892,500	44,888,231
Denver Arts and Venues	15714	Preserve the Rock	-	-	-	4,249	5,000	5,000
Denver Arts and Venues	15845	Convention Marketing and Tourism Promotion	-	-	-	-	-	35,300,000
Parks and Recreation Administration	15710	Park/Rec Private Donations	-	-	-	213,124	225,000	225,000
Parks and Recreation Administration	15711	Public Tree Canopy	2.02	4.02	1.65	751,820	1,102,580	660,935
Parks and Recreation Administration	15813	Municipal Band	-	-	-	92,000	92,000	92,000
Parks and Recreation Administration	15814	Parks/Rec Property Damage	-	-	-	45,868	100,000	100,000
Parks and Recreation Administration	15817	Cableland Trust Expenditures	-	-	-	150,000	150,000	134,000
Parks and Recreation Administration	15821	Facility Rental Program	1.00	1.00	1.00	382,218	226,289	295,000
Parks and Recreation Administration	15823	Event Facility	6.50	6.50	2.00	468,565	501,794	501,794
Parks and Recreation Administration	15824	Citywide Sports Program	4.10	10.59	4.10	927,409	1,228,551	1,246,420
Parks and Recreation Administration	15826	DPR Admission Based Event	-	-	1.00	-	330,000	140,576
Parks and Recreation Administration	15827	Denver Employee Fitness Center SRF	0.70	0.70	-	45,420	100,976	105,000
Parks and Planning	15810	Four Mile Historic Park	-	-	-	66,600	66,600	66,600
Parks and Planning	15825	Denver Mountain Parks	7.35	10.35	8.75	1,564,968	1,564,353	2,350,223
Zoo	15806	Denver Zoological Foundation	11.00	10.00	9.00	2,299,608	2,426,071	2,090,156

Culture and Recreation Estimated Expenditures

Agency	Fund Number	Fund Name	2025 FTE	2026 FTE	2027 FTE	2025 Actuals	2026 Estimated	2027 Estimated
Botanic Gardens	15803	Denver Botanic Gardens	-	-	-	1,182,608	1,108,415	1,030,570
Recreation Operations	15824	Citywide Sports Program	-	-	-	135,309	-	-
DPL Administration	15807	Library - Special Trust Fund	-	-	-	13,520	-	-
DPL Collections, Technology & Strategy	15807	Library - Special Trust Fund	-	-	-	251,909	-	-
DPL Communication & Community Engagement	15807	Library - Special Trust Fund	-	-	-	49,060	-	-
DPL Finance, Facilities & Security	15807	Library - Special Trust Fund	-	-	-	10	-	-
DPL Central Library Administration	15807	Library - Special Trust Fund	-	-	-	354,095	-	-
DPL Neighborhood Services Administration	15807	Library - Special Trust Fund	1.50	-	-	196,402	-	-
DPL Administration Division	15807	Library - Special Trust Fund	-	-	-	-	205,000	200,000
DPL Equity and Strategy Division	15807	Library - Special Trust Fund	-	-	-	-	6,000	10,102
DPL Operations Division	15807	Library - Special Trust Fund	-	-	-	-	253,000	200,000
DPL Public Services Division	15807	Library - Special Trust Fund	-	0.50	0.50	-	436,517	1,556,897
Non-Appropriated Special Revenue Funds Total			**34.17**	**43.66**	**28.00**	**57,254,784**	**53,743,212**	**93,617,505**
Total			**476.97**	**523.44**	**467.36**	**271,901,738**	**301,702,680**	**313,279,874**

Culture and Recreation Descriptions by Agency

Denver Arts and Venues

The **Convention Center Special Revenue Fund** accounts for the operating expenses at the Colorado Convention Center, and is funded by revenue from Convention Center operations and a General Fund transfer. This fund is revenue-based and non-lapsing.

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 City makes payments according to its 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. Prior to 2027, this program was administered by General Services. This fund is revenue-based and non-lapsing.

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 **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, the McNichols Building, the future Loretto Heights Theatre, and Library renovation. The transfer is made from the agency's operating fund.

The **Preserve the Rocks Donations Fund** was established in 2002 to fund capital projects at Red Rocks Amphitheatre. It is funded by private donations, contributions, and other private receipts. This fund is revenue-based and non-lapsing.

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. The City provides support to the Botanic Gardens with a General Fund transfer to the SRF. This fund is revenue-based and non-lapsing.

Denver Art Museum

The **Denver Art Museum (DAM)** 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. The City provides support to the DAM with a General Fund transfer to the SRF. This fund is revenue-based and non-lapsing.

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. This fund is revenue-based and non-lapsing.

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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. The 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. Operational costs include payroll for full-time city employees that are paid through the Denver Zoo Special Revenue Fund. This fund is revenue-based and non-lapsing.

Denver Public Library

The **Denver Public Library (DPL) Special Trust Fund** supports various collections and activities relating to library services. Activities include acquisition and restoration of artifacts donated to the Special Collections and Digital Archives department; collection of fees for lost materials; provision of additional staffing and supplies for programs that benefit specific communities/populations; and purchase of books and supplies for the library. It is funded by private donations, contributions, and fundraising through the Friends Foundation. This fund is revenue-based and non-lapsing.

The **Denver Public Library Fund** was established when Denver voters passed ballot measure 2I in November 2022, providing DPL with a dedicated revenue source to supplement existing funding. The additional funding allows the library to invest in programs, services, collections and spaces to more fully meet the evolving needs of the community. This fund is appropriated and non-lapsing.

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. It is funded by interest earned on the Cableland Trust Fund. This fund is revenue-based and non-lapsing.

The **Citywide Sports Program Fund** pays for expenditures related to the operation of the citywide sports program and tournaments. It is funded by fees charged for citywide sports activities and tournament receipts. This fund is revenue-based and non-lapsing.

The **DPR Admission Based Event Fund** supports expenses related to admission-based events and funds programs, equipment, and materials throughout the Denver Parks system. Revenue comes from 15 percent of gross ticket sales reduced by the amount of seat tax applicable to each admission-based event. This fund is revenue-based and non-lapsing.

The **Denver Employee Fitness Center Fund** provides health and wellness programs and services to all city employees. The Center is located in the Wellington Webb Municipal Office Building, and it is funded by membership fees. This fund is revenue-based and non-lapsing.

The **Denver Mountain Parks Fund** is funded by facility fees, contributions, donations, and partnership support programs. The fund is used to increase public awareness and visitation, improve safety, and complete capital maintenance and improvements. This includes improvements at the Chief Hosa Lodge, Echo Lodge, Red Rocks Park, Genesee Park, and other various locations throughout the mountain park system. This fund is revenue-based and non-lapsing.

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. It is funded by fees generated at these facilities. This fund is revenue-based and non-lapsing.

The **Facility Rental Program Fund** receives revenue generated from facility rentals and funds staffing for after-hours events, replacement of tables and chairs, janitorial services, and other related expenditures. This fund is revenue-based and non-lapsing.

Four Mile Historic Park Fund is funded by a General Fund transfer, admission fees, special event fees, program fees, facility rentals, and private and governmental grants and donations. Four Mile Historic Park is a 12-acre park

offering museum tours, strolls through the gardens, exhibits, demonstrations, and special programming related to Denver's western heritage. This fund is revenue-based and non-lapsing.

The **Municipal Band Fund** 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 and are funded by a City General Fund transfer, private donations, and contributions. This fund is revenue-based and non-lapsing.

The **Parks Legacy Fund** was established in 2018 by a voter approved 0.25 percent increase in Sales and Use Tax (2018 Ballot Initiative-2A). The tax is dedicated to the improvement and expansion of Denver's parks and recreation system, accelerating implementation of the Game Plan for a Healthy City. This fund will create new opportunities to realize the Game Plan's goals and enhance the legacy of green space and outdoor culture that Denver Parks and Recreation will leave future generations. The fund is appropriated, non-lapsing and the future year budget reflects the sales tax revenue projection for the coming year, less fund reserves. It was formerly known as the Parks, Trails, and Open Space Fund.

The **Parks and Recreation Private Donations Fund** purchases equipment, furniture, supplies, and services for special programs and DPR events conducted. It is funded by private donations and partnerships. This fund is revenue-based and non-lapsing.

The **Parks and Recreation Property Damage Fund** pays for repair of damage done to DPR property by outside parties. It is funded by permitting deposits not refunded and from direct payments from the parties who caused the damage. This fund is revenue-based and non-lapsing.

The **Public Tree Canopy Fund** removes and replaces trees lost or damaged during city and private construction projects on street rights-of-way. It is funded by private donations, project incomes, and reimbursements. This fund is revenue-based and non-lapsing.

The **Transfer to Parks Legacy Capital Improvement Funds** is made from the Parks Legacy Operating Fund to support large capital improvements related to the Game Plan for a Healthy City, including improvements to existing parks and open space as well as developing new outdoor spaces.

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Community Development Estimated Expenditures

Agency	Fund Number	Fund Name	2025 FTE	2026 FTE	2027 FTE	2025 Actuals	2026 Estimated	2027 Estimated
Appropriated Special Revenue Funds								
Department of Housing Stability Special Revenue Funds	16606	Affordable Housing Property Tax and Other Local Revenue	15.00	16.00	15.00	30,099,096	37,681,184	17,143,329
Department of Housing Stability Special Revenue Funds	16812	Homeless Services Fund	-	-	-	-	109,392	-
Department of Housing Stability Special Revenue Funds	16813	Homelessness Resolution	17.00	16.00	16.00	56,551,609	95,935,406	54,349,476
Department of Housing Stability Special Revenue Funds	16814	HOST Performance Contracts	-	-	-	3,545,850	3,377,000	3,377,000
Department of Housing Stability Special Revenue Funds	16818	Property Tax Rebate	-	-	-	2,110,768	4,500,000	5,332,149
Appropriated Special Revenue Funds Total			**32.00**	**32.00**	**31.00**	**92,307,323**	**141,602,982**	**80,201,954**
Non-Appropriated Special Revenue Funds								
Department of Housing Stability Special Revenue Funds	11819	Skyline - Administration	-	-	-	-	14,467	-
Department of Housing Stability Special Revenue Funds	11821	Skyline - Housing	-	-	-	-	524,866	-
Department of Housing Stability Special Revenue Funds	16017	SIPPRA City Share	-	-	-	1,360,513	878,281	878,281
Department of Housing Stability Special Revenue Funds	16607	Affordable Housing Linkage Fee Fund	-	-	-	18,016,889	21,000,000	20,000,000
Department of Housing Stability Special Revenue Funds	16702	Community Development-Donation	-	-	-	84,961	160,500	26,000
Department of Housing Stability Special Revenue Funds	16703	Homeless Services Donations	-	-	-	-	94,000	-
Department of Housing Stability Special Revenue Funds	16803	Affordable Housing and Remediation Fund	-	-	-	78,131	310,000	235,000
Department of Housing Stability Special Revenue Funds	16808	Housing Incentive Program	2.50	2.50	2.50	227,941	239,345	3,214,629
Department of Housing Stability Special Revenue Funds	16810	Revolving Affordable Housing Loan Fund	-	-	-	4,190,000	-	137,000
Department of Housing Stability Special Revenue Funds	16911	Rental Rehab Assistance	-	-	-	-	-	-
Department of Housing Stability Special Revenue Funds	16811	Affordable Housing Incentive Fee Fund	-	-	-	122,300	600,000	189,000
Department of Housing Stability Special Revenue Funds	16815	Mandatory Affordable Housing Fee In-Lieu	-	-	-	-	-	1,500,000
Transfers	16815	Mandatory Affordable Housing Fee In-Lieu	-	-	-	-	-	2,000,000
Non-Appropriated Special Revenue Funds Total			**2.50**	**2.50**	**2.50**	**24,080,735**	**23,821,459**	**28,179,910**
Total			**34.50**	**34.50**	**33.50**	**116,388,058**	**165,424,441**	**108,381,864**

Community Development Descriptions by Fund Type

Appropriated Special Revenue Funds

The **Affordable Housing Property Tax and Other Local Revenue Fund** was established in 2017 to support the development and preservation of affordable housing for low- and moderate-income residents of the City and County of Denver. The funds are dedicated to the production and/or preservation of rental and for-sale housing, the funding of rental assistance and homebuyer assistance programs, the development of permanent supportive housing for persons experiencing homelessness 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 to obtain rental housing. The primary funding sources include property taxes and the additional tax revenue generated from increasing the special retail marijuana tax from 3.5 percent to 5.5 percent. This tax was increased in 2018. This fund is appropriated annually and non-lapsing. For more information, see the "Affordable Housing Funds" section of this budget book located within the Department of Housing Stability (HOST).

The **HOST Performance Contracts Fund** was established in 2022 for initiatives aimed at measurably improving the lives of people most in need by driving resources towards better, more effective programs. Performance-based contracts pay more when the providers meet established performance success criteria and achieve program goals. The current program provides 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. Prior to 2022, the program was administered by the Department of Finance in the Social Impact Bond Fund. Revenue to this fund comes from General Fund transfers.

The **Homeless Services Fund** was established in 2019 to administer programs supporting individuals experiencing homelessness after the creation of HOST. Administration of these programs was transferred from Denver Human Services (DHS) in 2020, and was funded by one-time cash transfers from DHS. This fund is appropriated and non-lapsing.

The **Homelessness Resolution Fund (HRF)** was approved by voters in November 2020, establishing a 0.25 percent sales tax increase to create a dedicated revenue stream to support housing, shelter, and services for persons experiencing or exiting homelessness in the City. The HRF is used to advance Denver's strategic goals as identified in its Five-Year Strategic Plan and annual action plans. Outcomes from the fund focus on proven solutions to address homelessness grounded in the needs of the people in Denver experiencing homelessness, including development of supportive housing with services, around the clock shelter, and other innovative supports. This fund is appropriated annually and non-lapsing. For more information, see the "Homelessness Resolution" section of this budget book located within the HOST agency section.

The **Property Tax Rebate Program Fund** provides rebates on property taxes or rent paid by Denver residents who are elderly or disabled. In 2021, eligibility expanded to include homeowner families with children earning up to 60 percent of the area median income (AMI). The program is funded through a combination of General Fund transfers and transfers from DHS, available through the local property tax revenue from the Social Services Mill Levy. Administration of the program transferred from DHS to HOST in 2025.

Non-Appropriated Special Revenue Funds

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 **Affordable Housing Incentive Fee Fund** was established in 2018 to fund the production or preservation of rental housing, including the funding of rental assistance programs, for qualified households earning 80 percent or less of AMI; the production or preservation of for-sale housing for qualified households earning 100 percent or less of AMI; the development of permanent supportive housing and for supportive services associated with such housing; programs supporting low-income, at-risk individuals in danger of losing their existing homes; mitigation of

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the effects of gentrification and involuntary displacement of lower-income households in neighborhoods of the city that are most heavily impacted by rapidly escalating housing costs; homeowner emergency repairs; or for other housing programs.

The **Affordable Housing Linkage Fee Revenue Fund** was established in 2017 to support the development and preservation of affordable housing for low- and moderate-income residents of the City and County of Denver. The funds are dedicated to increasing the supply of affordable rental housing, providing funding for renter assistance programs, increasing the supply of for-sale affordable housing, and supporting homebuyer assistance programs. Revenue is derived from an established linkage fee on development within the City and County of Denver beginning in 2017. The linkage fee structure was revised in 2022 through the Expanding Housing Affordability policy. For more information, see the "Affordable Housing Funds" section of this budget book located within HOST.

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

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. In 2020, this fund was transferred from DHS to the HOST to better align funds with the scope of the new department. Funded by private 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 Article VI, Chapter 27 of the Denver Revised Municipal Code. Revenue to this fund comes from developer payments and other contributions.

The **Mandatory Affordable Housing Fee-in-Lieu Fund** was established in 2022 to receive fees-in-lieu of creating affordable housing from developers who opt out of program requirements specified in the Denver Revised Municipal Code. Developers who build affordable housing under this program benefit from reduced permit fees. This fund reimburses the General Fund via cash transfers for the lost permit fee revenue resulting from the reduced fees. Fee-in-lieu revenue generated over and above those reimbursements can be spent on costs to administer the program (capped at eight percent of fund balance or $500,000) and on eligible affordable housing uses.

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 **SIPPRA City Share Fund** was established in 2022 to support the Social Impact Partnerships to Pay for Results Act (SIPPRA) program. The SIPPRA program includes both Federal and City funding to create the Housing to Health (H2H) project. H2H's theory of change is that providing permanent supportive housing serves as a health intervention because it allows individuals experiencing chronic homelessness to avoid injuries and illnesses that come with living on the streets, and it allows a care team to provide services that promote individuals' access to needed physical and behavioral health care while avoiding expensive and avoidable emergency services and detoxification centers—reducing federal health care outlays. This fund holds the City share of funding to make performance-based payments to contractors providing housing and case management for people experiencing homelessness.

The **Skyline - Administration Fund** provides for administration of Skyline grants. Housing Stability (HOST) is required to maintain separate funds for administration expenses related to the Housing projects.

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 loan repayments of principal and interest.

Economic Opportunity Estimated Expenditures

Agency	Fund Number	Fund Name	2025 FTE	2026 FTE	2027 FTE	2025 Actuals	2026 Estimated	2027 Estimated
Appropriated Special Revenue Funds								
Business Development Division	17601	Employer Recruitment, Training and Retention Program	8.00	4.00	4.00	1,990,919	1,758,131	612,427
Business Development Division	17805	The Malone Fund	-	-	-	8,379	7,485,693	2,360,150
Economic Development Grant and Special Revenue Funds	17601	Employer Recruitment, Training and Retention Program	0.79	0.15	0.15	660,047	1,467,043	474,127
Economic Development Grant and Special Revenue Funds	17603	Youth Employment and Training Programs	0.05	0.07	0.10	1,709,353	687,911	658,800
Appropriated Special Revenue Funds Total			**8.84**	**4.22**	**4.25**	**4,368,699**	**11,398,778**	**4,105,504**
Non-Appropriated Special Revenue Funds								
Business Development Division	11842	Enterprise Zone	1.00	1.00	1.00	103,532	757,164	475,159
Business Development Division	17807	Denver Retail Attraction	-	-	-	1,326,219	1,000,000	1,000,000
Business and Community Investment	11847	Business Incentives	-	-	-	325,000	4,235,700	4,176,344
Executive Office	11855	Marketing Sponsorships	-	-	-	-	19,244	28,478
Economic Development Grant and Special Revenue Funds	11814	Revolving Loan Fund	-	-	-	-	397,320	397,320
Economic Development Grant and Special Revenue Funds	17802	MOWD General Cost Pool	-	-	-	33,879	-	-
Economic Development Grant and Special Revenue Funds	17904	Business and Workforce Development Training, Support, Outreach	1.00	1.00	-	192,768	224,547	10,000
Economic Development Grant and Special Revenue Funds	11820	Skyline - Economic Development Project	-	-	-	17,055	1,594,699	1,273,615
Non-Appropriated Special Revenue Funds Total			**2.00**	**2.00**	**1.00**	**1,998,453**	**8,228,674**	**7,360,916**
Total			**10.84**	**6.22**	**5.25**	**6,367,152**	**19,627,452**	**11,466,420**

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Economic Opportunity Descriptions by Fund Type

Appropriated Special Revenue Funds

The **Employer Recruitment, Training, and Retention Fund** 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. Additionally, this Fund administers the **Denver Construction Career Program (DCCP)**, which enforces initiatives that expand the local skilled construction workforce by leveraging historic investments in infrastructure and public facilities by connecting Denver residents to jobs created by large-scale, publicly funded construction projects of $10 million or more. This fund is appropriated and non-lapsing.

The **Malone Fund**, formerly known as the **Denver Small Business Investment Fund**, expands access to venture capital for diverse-owned startups and early-stage companies in Denver. The fund is focused on increasing access to capital for companies led by individuals and communities that have historically experienced underinvestment, while supporting efforts to address systemic economic inequities. The Malone Fund is supported by revenue generated from one percent of retail marijuana sales tax, up to $50 million. Recently, revenue collected from retail marijuana sales tax has declined significantly, which may impact the amount of funding available for programs supported by this source. Currently, the Malone Fund supports the Build Denver program.

The **Youth Employment and Training Program Fund** provides employment opportunities for youth interested in a government-assisted summer work experience and other workforce training opportunities. It is funded by General Fund transfers. This fund is appropriated and non-lapsing.

Non-Appropriated Special Revenue Funds

The **Business Incentives Fund** is an important tool the City uses to attract and support businesses relocating to or expanding within the City and County of Denver. Through strategic incentives, the fund encourages new investment programs, helps seed and nurture emerging economic and business opportunities, and supports existing businesses with high economic impact. This fund supports business attraction and expansion efforts that can help create jobs and increase sales tax revenue over the long term.

The **Business and Workforce Development, Training, Support, and Outreach Fund** is used to administer programs related to training, outreach, and support for entrepreneurs, small businesses, and workforce development efforts for youth and adults. Revenue is from Colorado Urban Workforce Alliance (CUWA) contributions and special donations.

The **Denver Retail Attraction Fund** administers tax revenue-sharing City agreements for high-impact retail projects that create significant public benefits to the city. Public benefits include the elimination of blight through construction of significant improvements, new economic activity, an inflow of consumers from outside the city, filling a market need not otherwise being served locally, and serving as an anchoring/seeding project that will be a catalyst for surrounding community-serving development.

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

The **Marketing Sponsorships Fund** supports and promotes citywide initiatives, goals, and programs that cross multiple departments. Revenue is received through various sponsorships and private donations.

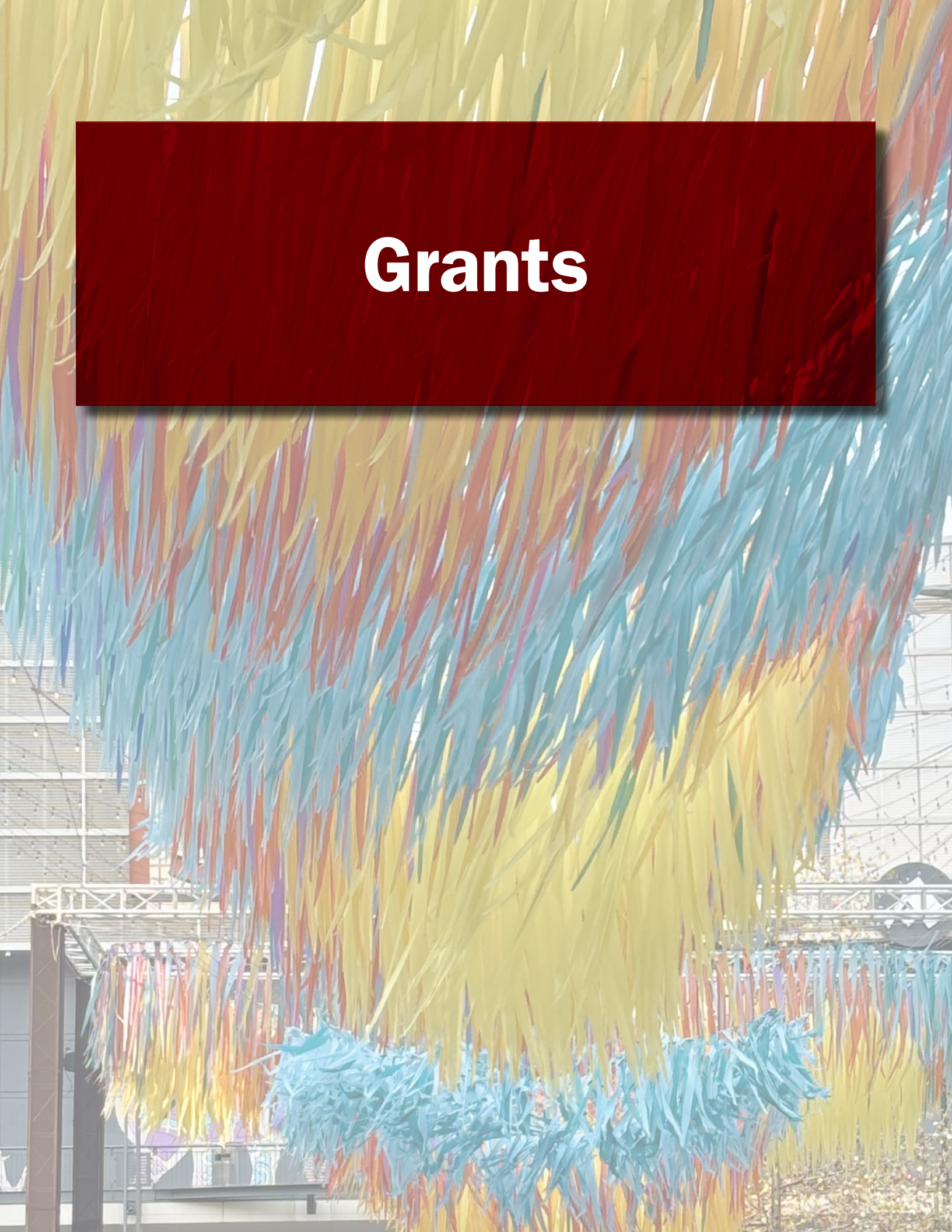
The **Revolving Loan Fund** provides revitalization loans to low-income homeowners and businesses in economic development target areas. Funded by a one-time federal grant, this fund now leverages loan payments that are returned to the fund and reused.

The **Skyline 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 to this fund comes from a settlement with the federal government.

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Grants



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Grants Program

Grants are funds awarded to the City to support specific programs, services, and capital investments. They are administered through special revenue funds and must be used for their approved purposes. The City's fund plan is defined in Section 20-18 of the Denver Revised Municipal Code.

Grants Overview

The City and County of Denver relies on federal, state, and private grant awards to supplement local resources, support essential services, and advance priority initiatives. Grant funding supports public health, human services, housing, public safety, transportation, infrastructure, environmental sustainability, and other important programs.

City agencies estimate they will spend approximately $320 million across all grant awards in 2027, including approximately $159 million associated with grants awarded to and managed by Denver International Airport. Federal grants account for approximately $290 million or 90% of estimated citywide grant expenditures in 2027.

Grant expenditure estimates for 2026 and 2027 reflect the City's best assessment of anticipated spending as of September 2026. Actual expenditures may differ due to changes in award amounts, project scopes or schedules, contracting and hiring timelines, reimbursement practices, or federal and state funding decisions. Accordingly, these estimates should be viewed as preliminary and subject to change.

The City enters 2027 at an important transition point for grant management. The American Rescue Plan Act funding that supported Denver's recovery from the COVID-19 pandemic has reached the end of its expenditure period. At the same time, the City continues to close out Federal Emergency Management Agency awards related to the pandemic and is preparing for possible changes to the federal requirements governing grant administration.

Conclusion of American Rescue Plan Act Funding

The American Rescue Plan Act, or ARPA, provided Denver with approximately $308 million through the Coronavirus State and Local Fiscal Recovery Funds program. The City used this one-time funding to respond to the public health and economic effects of the pandemic, restore services, and invest in Denver's longer-term recovery.

ARPA-supported programs included assistance for people experiencing homelessness, affordable housing development and preservation, behavioral health services, small-business assistance, workforce development, community recovery, public health activities, and efforts to revitalize downtown. The funding also temporarily supported certain City positions and operations affected by pandemic-related revenue losses.

Federal requirements directed the City to obligate its ARPA allocation by December 31, 2024, and expend the funding by December 31, 2026. As of early September 2026, the City had expended approximately $300.3 million, or 97.4% of its $308 million allocation. The remaining $7.7 million is expected to be fully expended before the federal deadline.

Although program expenditures conclude in 2026, administrative closeout will continue into 2027. This work includes final expenditure reconciliation, reporting to the U.S. Department of the Treasury, review of subrecipient documentation, resolution of outstanding monitoring matters, and maintenance of records required for future federal review or audit. The City must continue to demonstrate that expenditures complied with federal requirements even after the funding has been fully spent.

The conclusion of ARPA also marks the end of a significant but temporary source of funding. Because ARPA was primarily directed toward one-time investments, the City sought to avoid creating ongoing obligations without an identified long-term funding source. Where programs or positions supported by ARPA continue in 2027, they must be supported by the General Fund, another special revenue fund, a separate grant award, or another available funding source.

Of the 62 FTE positions supported by ARPA at its peak, 30 were transitioned to other funding sources, 29 were eliminated or allowed to expire, and 3.33 remain temporarily supported by ARPA-related interest or other eligible resources.

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FEMA COVID-19 Grant Closeout

In addition to ARPA, the City received reimbursement through the Federal Emergency Management Agency's Public Assistance program for eligible costs incurred in responding to the COVID-19 pandemic. FEMA assistance supported activities such as emergency sheltering, public health response, testing, vaccination, and personal protective equipment.

As of early September 2026, FEMA had obligated or committed to pay approximately $144.5 million for Denver's COVID-19 response. Approximately $4 million in submitted or anticipated reimbursement remained outstanding, and $120 million remained open or otherwise required final action.

Closing these awards is complex because FEMA reimbursement is subject to detailed documentation, eligibility, procurement, and cost-allocation requirements. FEMA may review claimed costs, request additional information, adjust project amounts, or disallow expenditures it determines are unsupported or ineligible. The City must also complete final reconciliations and retain records for potential future federal review or audit.

During 2027, the Department of Finance will continue working with FEMA and the Colorado Division of Homeland Security and Emergency Management to complete open projects, respond to information requests, obtain eligible reimbursements, and resolve remaining closeout matters. Because the timing and ultimate amount of reimbursement remain subject to federal review, the City will continue to monitor potential exposure associated with outstanding claims.

Changing Federal Grant Requirements

Federal administrative requirements for grants and other financial assistance are established primarily through the Office of Management and Budget's Uniform Guidance, codified in Title 2, Part 200 of the Code of Federal Regulations. These requirements govern areas such as internal controls, procurement, allowable costs, subrecipient monitoring, reporting, audit, and grant closeout.

In May 2026, OMB proposed significant revisions to the Uniform Guidance. Among other changes, the proposal would increase federal oversight of award recipients, expand certain compliance requirements, broaden federal agencies' ability to terminate discretionary awards when they no longer advance agency priorities or the national interest, and allow future government-wide changes to take effect more uniformly across federal agencies. The proposal may change before it is finalized, and its timing and effects on existing and future awards remain uncertain. More details on the potential changes are available here: https://www.federalregister.gov/documents/2026/05/29/2026-10817/regulation-for-federal-financial-assistance.

If finalized, these changes could increase the City's administrative responsibilities and financial risk. Awards could be modified or terminated after work begins, reimbursement requirements could become more restrictive, and limits on indirect costs could shift additional expenses to local funding. These risks are especially significant for reimbursement-based grants, under which the City incurs costs before receiving federal payment.

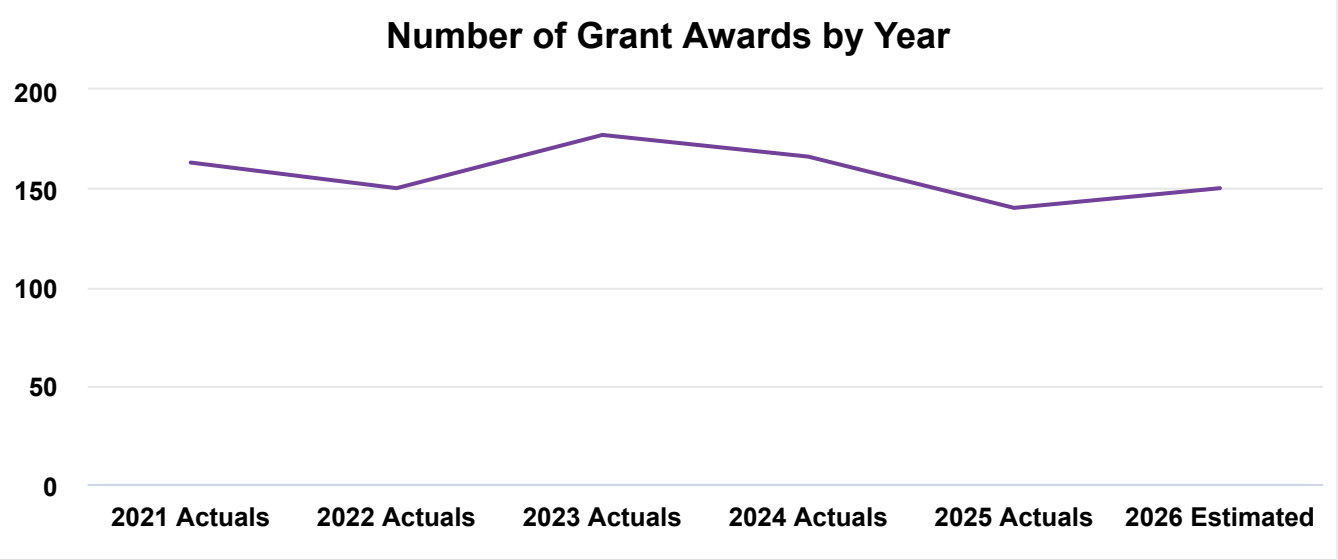
The Department of Finance will continue to evaluate new grant opportunities based on their financial, operational, legal, and compliance risks. Under Fiscal Accountability Rule 9.1 – Awards, Applications, and Grant Proposals, the Department of Finance reviews grant applications before agencies apply. This review helps identify match requirements, ongoing costs, reimbursement risks, staffing needs, policy considerations, and potential obligations after an award ends.

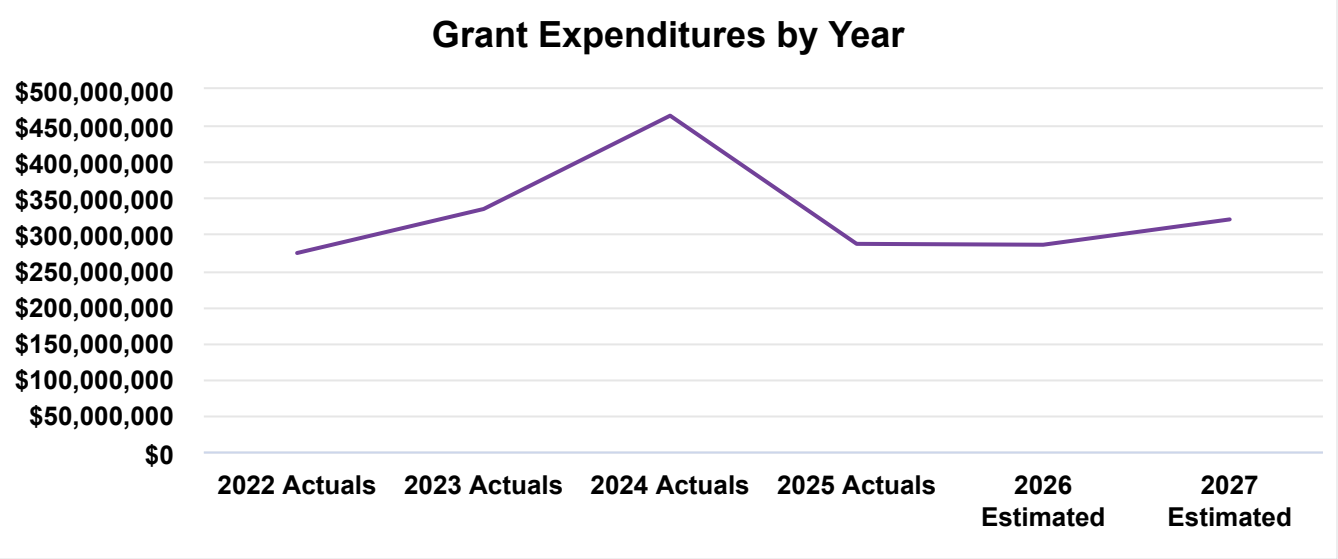
The Department of Finance also convenes the Grant Policy Advisory Committee, which includes grant professionals from across City agencies. The committee provides a forum for training, coordination, sharing best practices, and responding to changes in federal requirements. In 2027, this work will emphasize federal regulatory changes, subrecipient monitoring, internal controls, documentation, timely closeout, and findings identified through the City's annual single audit.

Outlook

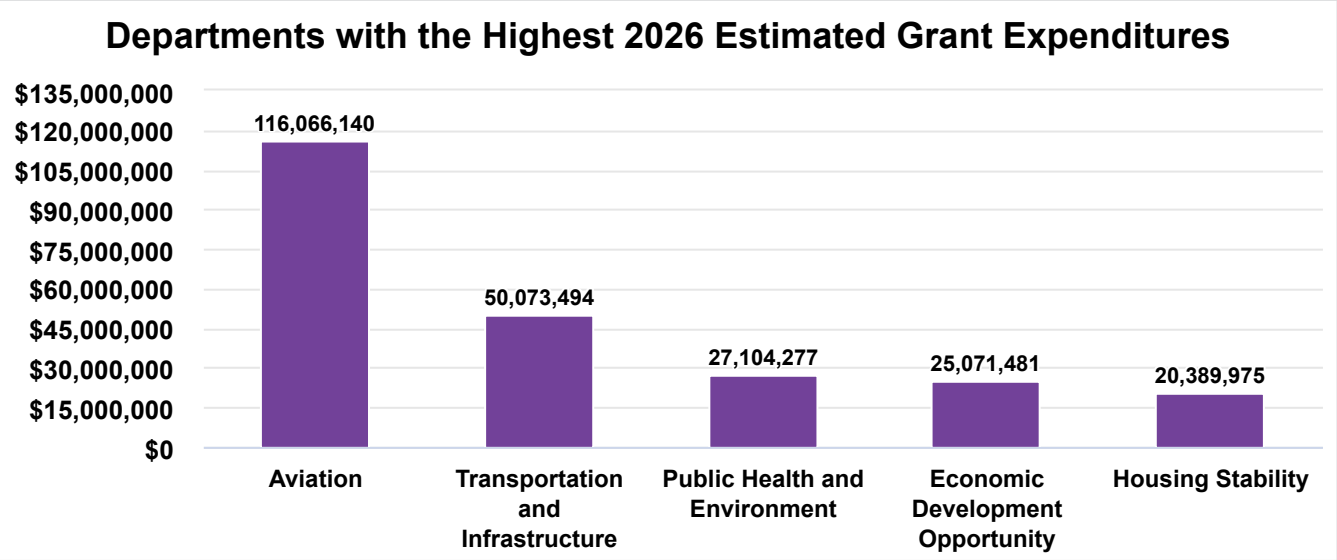
Denver will continue to pursue federal, state, and private grants that align with City priorities and provide meaningful benefits to residents. However, grant funding cannot always be assumed to be stable or fully interchangeable with local revenue. Many awards are restricted to specific purposes, require local matching funds, operate on a reimbursement basis, or create costs that continue after the award ends.

The City's 2027 grant strategy will therefore focus on completing pandemic-era grant closeout, protecting outstanding reimbursements, adapting to changing federal requirements, and carefully evaluating the financial and operational risks of new awards. These efforts will help the City maximize available external resources while protecting the General Fund and maintaining compliance with grant requirements.

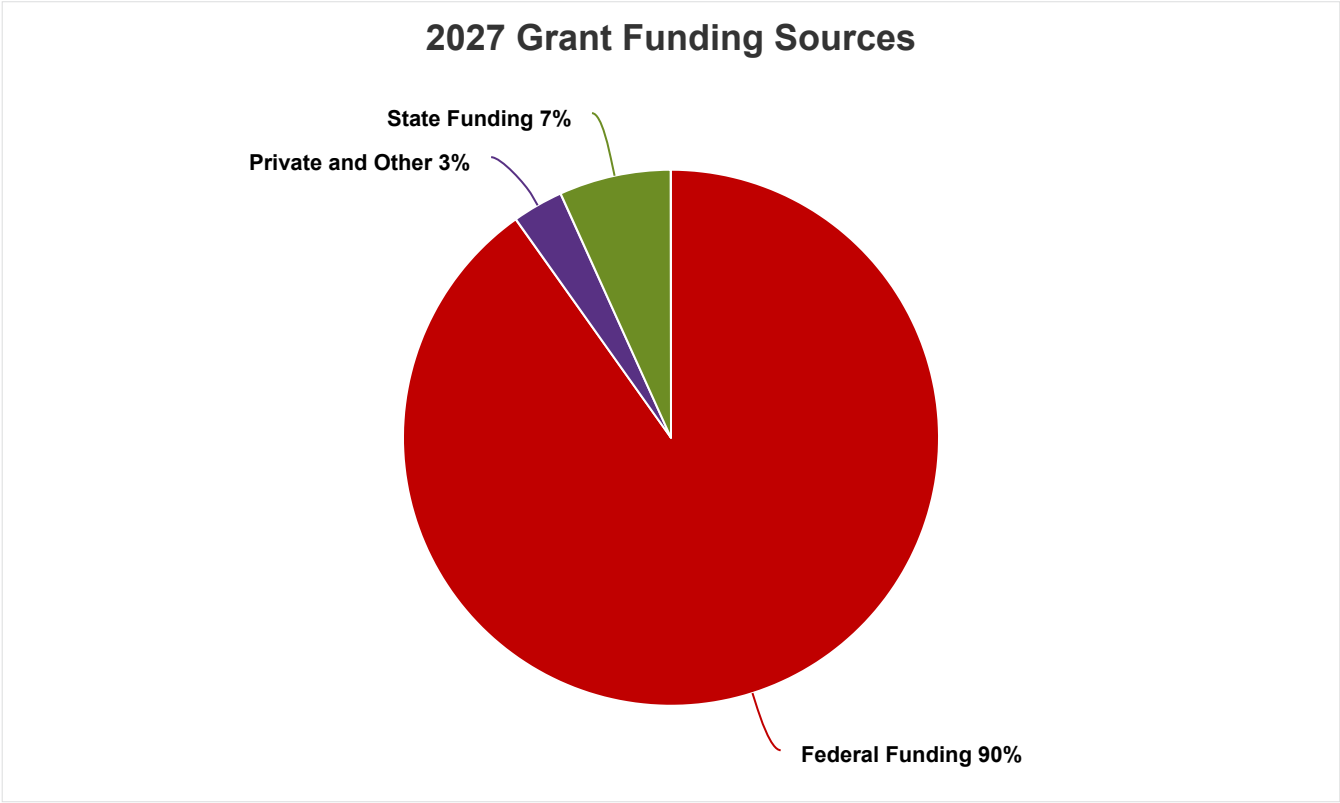




On an annual basis, the City and County of Denver receives between 140-175 grant awards totaling $200-$450 million. City agencies with the largest grant portfolios are the Department of Transportation and Infrastructure, Aviation, Public Health and Environment, Denver Economic Development and Opportunity, and Department of Housing Stability.



For the budget book, actual expenditures and FTE are reported for the prior year. Estimated expenditures are reported for the current and future years. The current and future year estimated expenditures are based on awards and letters of intent received before the publishing of this book. As a result, it may appear some grants are not continued into the next budget year, but this may not be the case as an award may have been received after this window.



Grants Expenditure Summary by Funding Source

Grant Expenditures by Funding Source	2025 Actuals	2026 Estimated	2027 Estimated
Federal Funding	247,097,092	248,079,211	289,538,785
State Funding	30,061,738	25,473,702	21,674,055
Private and Other	9,403,028	10,988,545	9,888,650
Total	**286,561,858**	**284,541,458**	**321,101,490**

Grant Special Revenue Fund Series by Purpose	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
General Government Grants Total	38.08	50.82	43.43	46,711,558	42,994,267	25,250,438
Safety Grants Total	32.18	17.52	26.89	16,077,548	12,281,668	11,420,114
Human Services Grants Total	6.50	5.50	4.50	3,047,000	2,104,580	1,442,979
Health Grants Total	68.88	55.18	69.92	22,844,710	22,829,277	23,267,792
Culture and Recreation Grants Total	0.00	0.00	0.00	2,480,047	723,523	257,000
Community Development Grants Total	2.35	2.12	0.50	18,257,641	10,337,229	11,385,127
Economic Opportunity Grants Total	71.09	69.12	72.16	20,780,063	22,671,481	23,058,334
Aviation Grants Total	0.00	0.00	0.00	71,159,620	116,066,140	158,938,842
Capital Grants Total	0.00	0.00	0.00	85,203,670	54,533,293	66,080,864
Grants Total	**219.1**	**200.3**	**217.4**	**286,561,858**	**284,541,458**	**321,101,490**

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General Government Grants

General Government Grant Expenditures

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
11001	Office of Children's Affairs	Summer Food Service Program	1.00	-	-	220,875	-	-
11011	Office of Children's Affairs	State and Local Fiscal Recovery Funds	-	-	-	648,182	500,000	-
11301	Office of Children's Affairs	Child and Adult Care Food Program (Snacks and Supper)	-	-	-	242,063	-	-
11607	Office of Children's Affairs	Wallace Foundation Social and Emotional Learning Initiative	-	-	-	118,871	145,967	-
11002	Head Start	Head Start	10.50	9.50	9.75	13,499,619	14,635,000	14,428,324
11010	Office of Climate Action, Sustainability and Resiliency	USDA IRA Urban Forestry	-	-	-	-	1,400,000	1,500,000
11010	Office of Climate Action, Sustainability and Resiliency	NASA-UCAR Subaward	-	-	-	-	50,000	100,000
11605	Office of Climate Action, Sustainability and Resiliency	HAAF Greener by Default	-	-	-	55,797	4,203	-
11011	Office of Social Equity and Innovation	State and Local Fiscal Recovery Funds	-	-	-	160,143	-	-
11304	Office of Social Equity and Innovation	Colorado Youth Detention Continuum (CYDC)	-	15.00	7.51	836,076	1,907,740	953,870
11605	Office of Social Equity and Innovation	Caring for Denver Foundation - OSEI	-	-	-	-	152,033	76,016
11011	Executive Office	State and Local Fiscal Recovery Funds	-	-	-	3,074,281	2,400,000	-
11001	Office of the Manager	NPS Underrepresented Communities Historic Context	-	-	-	43,054	-	-
11605	Office of the Manager	Civic Participation Through Arts and Culture	-	-	-	-	528	-
11605	Office of the Manager	National Preservation Funds	-	-	-	10,000	-	-
11001	Development Services	National Renewable Energy Lab	-	-	-	8,650	-	-
11010	Development Services	Building Decarbonization Program	-	3.00	3.00	-	690,000	530,000
11955	Development Services	Local Planning Capacity	-	-	-	144,716	187,500	-
11955	Development Services	Local Planning Capacity - DOLA AI Initiative	-	-	-	-	250,000	-
11001	Planning Services	Housing Policy and Strategy Pro-Housing Grant	-	7.00	7.00	169,047	1,100,002	1,720,000
11001	Planning Services	RTD TOD Federal BRT Plan	-	1.00	1.00	-	421,053	1,000,000
11955	Planning Services	CWCB Water Plan Grant	-	-	-	62,278	37,722	-
11011	Department of Housing Stability Special Revenue Funds	State and Local Fiscal Recovery Funds	-	-	-	12,833,985	10,052,746	1,015,000

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
11011	Human Rights and Community Partnerships	State and Local Fiscal Recovery Funds	-	-	-	454,394	125,000	-
11605	Human Rights and Community Partnerships	Immigration Policy Grant	1.00	-	-	140,871	-	-
11605	Human Rights and Community Partnerships	Nonprofit Impact Program	-	-	-	286,526	-	-
11605	Human Rights and Community Partnerships	Living Cities Financial Empowerment Centers	-	-	-	13,024	15,000	5,000
11605	Human Rights and Community Partnerships	Mercy Housing Mountain Plains	-	-	-	59,743	-	-
11605	Human Rights and Community Partnerships	DenverConnect	-	-	-	38,038	-	-
11001	Office of Emergency Management	Securing the Cities	2.53	2.50	2.61	36,028	850,000	1,200,000
11008	Office of Emergency Management	Emergency Management Performance	-	-	-	73,285	143,005	85,000
11011	Auditor's Office	State and Local Fiscal Recovery Funds	-	-	-	-	-	120,000
11605	Office of Municipal Public Defender	Caring for Denver - Denver's Front Door to Procedural Justice	-	-	-	13,777	-	-
11955	Office of Municipal Public Defender	Defense Counsel First Appearance Grant Program	-	-	-	313,850	111,150	-
11605	Office of Human Resources	Advancing Breastfeeding in Colorado	-	-	-	626	-	-
11007	DCR Elections Division	HAVA Election Judge Pay	-	-	-	329,187	-	-
11605	DCR Elections Division	Institute for Responsive Government Election	-	-	-	350,000	-	-
11011	DCR Recording Division	State and Local Fiscal Recovery Funds	-	-	-	-	-	800,000
11011	Office of the CFO	State and Local Fiscal Recovery Funds	4.85	3.85	2.33	2,559,891	575,736	500,888
11011	Sourcing and Strategy	State and Local Fiscal Recovery Funds	-	-	-	153,254	-	-
11011	Denver Arts and Venues	State and Local Fiscal Recovery Funds	-	-	-	1,759	-	-
11605	Denver Arts and Venues	Boettcher Foundation	-	-	-	75,000	-	-
11955	Office of the CIO	SIPA Digital Streaming Platform	-	-	-	116,443	116,400	95,157
11955	Office of the CIO	SIPA Smart-IVR	-	-	-	386,530	-	-
11011	Safety Management	State and Local Fiscal Recovery Funds	-	-	-	100,181	-	-
11001	City Attorney Office	Crime Victim Services	2.49	1.40	1.40	140,528	140,398	142,366
11001	City Attorney Office	Specialized Domestic Violence Prosecution	0.57	0.32	0.33	65,923	60,066	59,110
11605	City Attorney Office	Denver VALE Grant	-	-	-	919	7,020	-
11001	Office of the Executive Director	Geocoding Project	-	-	-	66,790	-	-
11001	Office of the Executive Director	Culture of Safety Education Program	-	1.50	-	274,433	357,939	-
11001	Office of the Executive Director	Safe Routes to School	0.80	-	-	162,517	87,741	172,550
11001	Office of the Executive Director	Vision Zero	3.00	0.75	-	-	-	-
11011	Office of the Executive Director	State and Local Fiscal Recovery Funds	-	-	-	214,280	2,000	-

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
11605	Office of the Executive Director	RTD Partnership Program	-	-	-	479,793	834,205	-
11955	Office of the Executive Director	Clean Transit Enterprise	-	-	-	-	96,364	172,727
11955	Office of the Executive Director	Mobility Innovation Grant	-	-	-	4,414	30,086	-
11955	Office of the Executive Director	Statewide Internet Portal Authority (SIPA)	-	-	-	-	22,301	33,451
11955	Office of the Executive Director	Cancer, Cardiovascular, and Pulmonary Disease Program	7.50	3.75	7.50	806,110	902,489	435,000
11955	Office of the Executive Director	Safer Main Streets	-	0.25	-	25,623	307,873	-
11001	Office of the Executive Director	Denver Booster and Seatbelt Engagement	2.00	-	-	-	-	-
11955	Solid Waste	Front Range Waste Diversion Organic Collection Vehicles	-	-	-	420,139	-	-
11011	Human Services Administration	State and Local Fiscal Recovery Funds	-	-	-	98,854	-	-
11011	Executive Director's Office	State and Local Fiscal Recovery Funds	1.84	1.00	1.00	5,808,207	4,275,000	105,979
11011	Parks and Recreation Administration	State and Local Fiscal Recovery Funds	-	-	-	508,792	-	-
11011	Recreation Operations	State and Local Fiscal Recovery Funds	-	-	-	4,191	-	-
		General Government Grants Total	**38.08**	**50.82**	**43.43**	**46,711,558**	**42,994,267**	**25,250,438**

General Government Grant Descriptions by Agency

Office of Children's Affairs

The **Child and Adult Care Food Program (CACFP)** provides free meals during the school year. The food is served in areas where a significant percentage of students (ages 18 and younger) are eligible for free or reduced school meals. While this state program also funds adults in need, Denver's program currently only provides meals for children. In addition to the Office of Children's Affairs (OCA) Meals Program, all Denver Great Kids Head Start delegate agencies participate in CACFP to ensure nutritious meals and snacks are provided to Head Start children. Funded through a state grant from the Colorado Department of Public Health and Environment. The program transitioned from the Office of Children's Affairs to the Denver Department of Public Health and Environment in 2026.

The **Denver Great Kids Head Start** program provides quality early childhood education and comprehensive services to more than 1,292 Early Head Start and Head Start children and their families residing in Denver. This program fosters healthy development in children living in low-income settings. Seven community-based delegate agencies provide a range of individualized services, including education and early childhood development, medical, dental and nutrition services, mental health and disabilities services, and family support services. Funded through a federal grant from the U.S. Department of Health and Human Services.

The **Summer Food Service Program (SFSP)** provides free meals during the summer to youth ages 18 and younger. The food is served in areas where a significant percentage of students are eligible for free or reduced school meals. Funded through a federal pass-through grant from the Colorado Department of Education. The program transitioned from the Office of Children's Affairs to the Denver Department of Public Health and Environment in 2026.

The **Wallace Foundation Social and Emotional Learning Initiative** grant is designed to strengthen the Denver Afterschool Alliance's professional learning series to infuse social and emotional learning as a foundation for quality and as a level for equity. Funded through a private grant from the Wallace Foundation.

Office of Climate Action, Sustainability, and Resiliency

The **HAAF Greener by Default** grant provides support to City and County of Denver agencies adopting a Plant-Based Default Policy and utilizing the funds to support eligible food purchases. Funded through a private grant from the Humane America Animal Foundation.

The **National Aeronautics and Space Administration - University Corporation for Atmospheric Research (NASA-UCAR) Subaward** will enhance the capacity of Denver communities to be climate resilient by supporting the development of actionable heat and air quality data. Funded through a federal subaward from the University Corporation for Atmospheric Research.

The **USDA IRA Urban Forestry** grant supports the Denver Community Tree Planting Initiative Expansion that focuses on planting trees in heat-vulnerable neighborhoods. Funded through a federal grant from the U.S. Department of Agriculture.

Office of Social Equity and Innovation

The **Colorado Youth Detention Continuum (CYDC)** program implements the Juvenile Services Plan under the direction of the Second Judicial District Juvenile Services Planning Committee with goals of reducing placement or length of stay of delinquent youths in state-funded detention centers, and/or prevent commitment to the Division of Youth Corrections. Funded through a state grant from the Colorado Department of Human Services.

The **Caring for Denver Foundation - OSEI** grant supports Youth Violence Prevention by funding training for community-based providers that expands evidence-based, client-centered skills across Denver's violence-prevention ecosystem, strengthening support for youth at highest risk of violence. Funded through the Caring for Denver Foundation.

Community Planning and Development (Planning Services)

The **Building Decarbonization Program** supports Denver's efforts to reduce greenhouse gas emissions from buildings. Funding strengthens staff capacity, streamlines permitting for energy-efficient technologies, and supports research and policies that advance building decarbonization. The grant is funded through a subaward from the Denver Regional Council of Governments using federal funding from the U.S. Environmental Protection Agency.

The **Civic Participation Through Arts and Culture** award from the Rose Community Foundation, The **National Preservation Funds** award from the National Trust for Historic Preservation, and the **National Park Service (NPS) Underrepresented Communities** grant, a federal award from the U.S. Department of the Interior, supported a historic context study focused on Native and Indigenous history in Denver and the Denver Mountain Parks. The project documents significant places, people, and themes from ancient times through the 1990s to help guide future preservation efforts and better represent Indigenous communities in Denver's historical narrative.

The **Colorado Water Conservation Board (CWCB) Water Plan Program** supports a collaborative effort to update Denver's landscape codes, promoting more climate-resilient, water-efficient, and drought-tolerant designs. This state grant aims to reduce water use while maintaining functional, attractive landscapes with long-term conservation, land use and drought planning strategies.

The **Housing Policy and Strategy Pro-Housing** grant is to further develop, evaluate, and implement housing policy plans, improve housing strategies, and facilitate affordable housing production and preservation in Denver. Funded through a federal grant through the U.S. Department of Housing and Urban Development.

The **Local Planning Capacity** grant supports Denver's efforts to expand affordable housing by streamlining the development review process. Funding supports technical assistance, process improvements, and collaboration to expedite affordable housing projects and meet Proposition 123's 90-day Fast Track requirement. Funded through a state grant from the Colorado Department of Local Affairs.

The **Local Planning Capacity - DOLA AI** grant supports Denver's efforts to expand affordable housing by streamlining the development review process. Funding supports the implementation of AI Technology solutions to improve land use and building permit reviews to help meet Proposition 123's 90-day Fast Track requirement. Funded through a state grant from the Colorado Department of Local Affairs.

The **National Renewable Energy Laboratory** grant provides funding for specialized training for electrical inspectors to support the use of new permitting technology and improve the efficiency of solar permit reviews. Funded through a federal grant from the U.S. Department of Energy.

The **RTD Transit Oriented Development (TOD)** subaward supports planning for transit-oriented development along Federal Boulevard. Federal funds support the completion of the TOD plan, which will help guide future development around transit investments. Funded through a federal subaward from the Regional Transportation District (RTD).

Department of Housing Stability

The **Emergency Rental Assistance Program** (ERAP) grant provided State and local entities funding to provide rental assistance to help renters stay housed during the pandemic. This program made funding available to assist households that are unable to pay rent or utilities. Funded through a federal grant from the U.S. Department of Treasury.

Human Rights and Community Partnerships

The **DenverConnect** program serves as a "satellite senior center" utilizing a customized van. The program allows the Office on Aging to deliver needed services and support to older residents in their own neighborhoods. Funded through support from the Colorado Attorney General's Office and the Denver Regional Council of Governments (DRCOG).

The **Immigration Policy Grant** fosters long-term integration and support of Denver's immigrant and refugee residents. In addition, the funding helps increase civic engagement related to national policies impacting municipal practices as well as supports access to Denver's immigration legal resources. Funded through a private grant from The Denver Foundation.

The **Living Cities Financial Empowerment Centers** grant provides funding for technical assistance for planning and launching the Office of Financial empowerment. Funded through a private grant from the Cities Financial Empowerment Fund, Inc.

The **Mercy Housing Mountain Plains Housing Stability Program** grant supports onsite financial coaching and education for residents at The Rose on Colfax. Services include one-on-one financial coaching, crisis support, budgeting, and financial literacy workshops with a goal to build long-term financial stability through personalized support and community based engagement. Funded through a private grant from Mercy Housing Mountain Plains.

The **Nonprofit Impact Program** strengthens the City's partnership with BIPOC led nonprofits by expanding capacity building efforts and increasing visibility for Black and Latinx-led organizations through initiatives like the Nonprofit Strong Campaign. The program also supports more equitable access to City contracting opportunities. Funded through a private grant from The Colorado Health Foundation.

Office of Emergency Management Grants

The **Emergency Management Performance Grant (EMPG)** program reimburses the Office of Emergency Management (OEM) for eligible operational costs related to administration, emergency planning, training, exercises, hazard mitigation, disaster response and recovery, as well as for the procurement of equipment and services up to a pre-identified level. Funded through a federal pass-through grant from the Federal Emergency Management Administration (FEMA) and administered by the Colorado Division of Homeland Security and Emergency Management.

The **Securing the Cities (STC)** grant provides radiological and nuclear detection capabilities through equipment, training and exercise within the Denver metro area. This program is a 10-year cooperative agreement that is intended to expand throughout Colorado and, potentially, into neighboring states. Funded through a federal grant from the Federal Emergency Management Administration's Office of CBRN Operations.

Office of the Municipal Public Defender

The **Caring for Denver Front Door to Procedural Justice** grant supports wraparound services for clients of the Municipal Public Defender, including behavioral health navigation, case management, and peer support. These

services help reduce recidivism and connect individuals to recovery and support systems, to promote long-term stability. Funded through the Caring for Denver Foundation.

The **Defense Counsel First Appearance Grant** provides reimbursement to local governments for costs associated with the provision of legal counsel to defendants at their first appearance in municipal courts. Funded through a state grant from the Colorado Department of Local Affairs.

Office of Human Resources

The **Advancing Breastfeeding in Colorado** grant supported the lactation room improvements in municipal buildings. Funded through a state grant from the Colorado Department of Public Health.

Office of the Clerk and Recorder

The **HAVA Election Judge Pay** grant supports compensation for election judges working during elections. Funded through a state grant from the Colorado Secretary of State.

The **Institute for Responsive Government Election** grant supports the nonpartisan public purpose of planning and operationalizing secure, efficient, and accessible election administration. Funded through a private grant from the Institute for Responsive Government.

Department of Finance (Special Payments and Other Funding)

FEMA Public Assistance COVID-19 Response Grant funding reimburses the City and County of Denver, Denver International Airport, and Denver Health and Hospital Authority for expenses paid in response to the public health emergency during the term of the Presidential Disaster Declaration. Eligible expenses include the costs of sheltering at-risk populations, personal protective equipment for city employees and their community partners, and Emergency Operations activities. Additional uses include community testing expenses and vaccine administration. Funding is a federal pass-through grant from the Colorado Office of Emergency Management and Homeland Security. Note that actual and estimated expenditures will be reflected in appropriate agencies, not in the Department of Finance. The Department of Finance will facilitate the reimbursement process.

State and Local Fiscal Recovery Funds are authorized from the American Rescue Plan Act (ARPA) of 2021. These one-time funds from the U.S. Department of Treasury are intended to help state and local jurisdictions manage the public health and economic impacts of the Covid-19 pandemic and to lay the groundwork for a strong and equitable recovery. Delivered in two, equal distributions – the first in July of 2021 and the second in July of 2022 – the funds are programmed for a variety of needs prior to their expiration in December 2026. Initial disbursements centered on the restoration of the City workforce through the hiring of vacant positions and the elimination of mandatory furlough days. These efforts also incorporated funding to address workloads by replenishing agency budgets cut due to the City's revenue losses, in addition to the hiring of specific positions that reduce backlogs and to provide administrative support for the grant program as a whole. Subsequent rounds support programming to rebuild social and economic structures so all residents, particularly historically marginalized communities, have access to stability and prosperity. Specific funding uses were determined collaboratively between the community and government. Funding was allocated across several City departments and agencies.

Estimated expenditures from State and Local Fiscal Recovery Funds also include use of ARPA interest earnings, which must be specifically approved by City Council. Any estimated spending in 2027 will be related to ARPA interest earnings only.

Denver Arts and Venues

The **Boettcher Foundation** is a private foundation grant to support the renovation of the Loretto Heights Theatre.

Department of Technology Services

The **Statewide Internet Portal Authority (SIPA) Digital Streaming Platform** grant provides support to help reduce the digital access divide for residents who require Americans with Disability Act (ADA) accommodations. This funding advances efforts to make city services and public documents more accessible, ensuring all community

members can more easily engage with local government resources. Funded through a state grant from the Colorado Statewide Internet Portal Authority.

The **Statewide Internet Portal Authority Smart-Interactive Voice Response (SIPA Smart-IVR)** grant supports the development of a new interactive voice response system for its 311 service. This advanced system will use artificial intelligence and natural language technology to allow residents to speak naturally when requesting information or services. Funded through a state grant from the Colorado Statewide Internet Portal Authority.

City Attorney

The **Crime Victim Services** grant provides funding for two victim advocates. These advocates contact victims prior to arraignment to assess risk, review the defendant's criminal history, discuss safety planning, connect victims with community resources, address immediate needs (e.g., grocery cards, bus passes), and empower the victim to have a voice in the criminal justice process. Victim advocates also stay in contact throughout the trial process, helping with restitution, victims' compensation, continued safety planning, and court accompaniment. This funding also provides training for advocacy staff and provides emergency hotel stays for victims who need safe lodging but cannot get into shelters. This program is funded through a federal pass-through from the Victim of Crime Act (VOCA) grant from the Colorado Department of Public Safety.

The **Denver Victim Assistance and Law Enforcement (VALE) Grant** provided funding to support the City Attorney's Service Dog and training related to victim-related issues for two criminal investigators. VALE funding is supported by surcharges collected through the criminal justice system.

The **Specialized Domestic Violence Prosecution** grant provides partial funding for the prosecutor's salary who works in Courtroom 2100 as part of the City Attorney Office's in-custody domestic violence arraignment team. This team contacts victims prior to arraignment to assess risk, reviews defendants' criminal histories, determines appropriate bond requests, discusses safety planning, connects victims to community resources, addresses immediate needs (e.g., grocery cards, bus passes), files motions for protection orders, and empowers victims to have a voice in the criminal justice process. This program is funded through a federal pass-through from the Services, Training, Officers, and Prosecutors (STOP) Violence Against Women Act (VAWA) grant from the Colorado Department of Public Safety.

Transportation and Infrastructure (Office of the Executive Director and Wastewater Administration)

The **Cancer, Cardiovascular Disease, and Pulmonary Disease Project** targets families in Denver's low-income neighborhoods that are disproportionately affected by resource-poor environments and negative health outcomes. The strategic framework aligns with the Chronic Disease State Plan with the Colorado Department of Public Health and Environment (CPDHE). Funded through a state grant from CDPHE.

The **Clean Transit Enterprise** grant provides funding to support expanded capacity and frequency of the Denver Connector service in Montbello-Gatway and initiate new "Westracks" serving six foothill recreation destinations. Funded through a state grant from the Colorado Department of Transportation.

The **Culture of Safety and Education Program** funds engagement and education strategies focused on vulnerable populations, travel behaviors, and social change to reduce traffic fatalities, serious bodily injuries (SBI), and crashes in the Denver region. Funded through a state grant from the Colorado Department of Transportation.

The **Denver Booster and Seatbelt Engagement** grant funds child passenger safety education and promotion of car seats and booster seats. Funded through a private grant from the American Automobile Association (AAA).

The **Front Range Waste Diversion Organic Collection Vehicles** grant funds the purchase of two new side loading organics collection vehicles. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Geocoding Project** establishes a system to accurately map and geocode off-highway crash records in the City and County of Denver. The data will be shared with the Colorado Department of Transportation to improve the accuracy of the state's crash records and support long-term traffic safety planning. Funded through a federal pass-through from the Colorado Department of Transportation.

The **Mobility Innovation Grant** supports the City and County of Denver's Shared Micromobility Programmatic Framework project. Funded through a state grant from the Colorado Department of Transportation.

The **Regional Transportation District (RTD) Partnership Program** leverages RTD and local funding to provide additional services that meet a community's local mobility needs. Funded through the Regional Transportation District.

The **Safe Routes to School Program** provides infrastructure improvements to get more children walking and biking to and from school. The project includes intersection improvements around Smith Elementary and Cole Arts and Science Academy. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **Safer Main Streets** grant funds the construction of medians and pedestrian bulb-outs at various locations to improve safety and multimodal transportation. Locations include Broadway, Federal Boulevard, and Colfax Avenue. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **Statewide Internet Portal Authority (SIPA)** grant will fund the development and implementation of an AI-driven sewer pipeline inspection system for Denver's Wastewater Management Department. The project aims to enhance inspection speed, accuracy, consistency, and efficiency through artificial intelligence (AI)-assisted analysis, enabling proactive maintenance and reducing the risk of sewer overflows. Funded through a state grant from the Colorado Statewide Internet Portal Authority.

The **Vision Zero** grant will fund Denver's Vision Zero Safety Awareness Campaign, with a focus on speed management. The emphasis areas include motorcycles, bicycles, and pedestrian safety. Funded through a federal pass-through grant from the Colorado Department of Transportation.

Note: Some grant programs in the Department of Transportation and Infrastructure are funded from multiple funds. Hence, in the grant table, a grant may appear twice, when it is merely funded from two or more different funds.

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Safety Grants

Safety Grant Expenditures by Agency

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
12100	Office of Emergency Management	Urban Area Security Initiative	3.35	3.08	3.13	2,675,380	3,340,220	4,676,308
12012	District Attorney Office	Adult Diversion	2.00	-	-	59,346	84,352	30,000
12012	District Attorney Office	Caring for Denver - Alternatives to Jail	-	2.00	2.00	153,165	320,000	238,240
12012	District Attorney Office	Juvenile Diversion Program	1.00	1.00	1.00	134,249	238,419	108,419
12250	District Attorney Office	Byrne Discretionary Grants Program	-	-	-	67,026	-	-
12250	District Attorney Office	CDAC Auto Theft	-	-	-	198,859	-	-
12250	District Attorney Office	DA Witness Protection Program	-	0.75	0.75	91,302	66,541	73,170
12250	District Attorney Office	Denver Anti-Trafficking Alliance Enhanced Collaborative Model	1.50	-	-	149,458	-	-
12250	District Attorney Office	Denver Cold Case Collaborative	-	0.75	-	210,228	229,747	-
12250	District Attorney Office	Denver DA's Office Victim Advocate Project	-	0.95	0.95	257,589	95,760	95,760
12250	District Attorney Office	Restorative Justice Initiative	0.30	0.30	-	-	25,000	-
12250	District Attorney Office	Specialized Domestic Violence Prosecution	-	-	-	66,377	62,515	62,515
12250	District Attorney Office	Adult Diversion	1.00	-	-	-	-	-
12250	District Attorney Office	DA Victim Compensation Program	2.00	-	-	1,056,000	-	-
12307	District Attorney Office	CDAC Auto Theft	-	-	-	140,557	291,996	145,998
12307	District Attorney Office	Restorative Justice Initiative	-	-	-	50,000	-	-
12307	District Attorney Office	Weekend Bond Hearing Assistance Grant	-	-	-	62,498	75,000	75,000
12301	County Court	Specialty Courts and Program Screener	-	-	0.50	-	-	45,462
12301	County Court	Drunk Driver Intervention	-	-	-	122,331	234,000	115,000
12601	County Court	Caring for Denver - DCC Specialty Courts	-	2.16	1.16	289,021	358,452	297,546
12220	Safety Management	Community Based Violence Intervention Program	-	-	-	265,797	272,300	-
12301	Safety Management	Youth Detention Continuum	14.50	-	-	858,197	-	-
12601	Safety Management	Alternatives to Jail Denver Thrives	-	-	-	56,829	-	-
12002	Police Administration	H.I.D.T.A.	0.25	0.25	0.25	598,668	860,000	860,000
12220	Police Administration	CDOT: Distracted Driving Enforcement	-	-	-	63,622	13,548	-
12220	Police Administration	Click It or Ticket	-	-	-	6,839	7,000	7,000
12220	Police Administration	Coverdell Forensic - Federal	-	-	-	5,823	70,000	70,000
12220	Police Administration	DNA Backlog Reduction	-	-	-	479,458	200,000	200,000
12220	Police Administration	JAG Outreach Case Coordinator	-	-	-	91,689	-	-
12220	Police Administration	Justice Assistance Grant	-	-	-	515,974	250,000	250,000
12220	Police Administration	CDOT Distracted Driving Enforcement	-	-	-	70,820	196,452	210,000

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
12220	Police Administration	Denver Community Foot Patrol Crime Prevention Initiative	-	-	-	31,565	-	-
12220	Police Administration	The Smart Policing Initiative	-	-	-	60,731	250,000	250,000
12220	Police Administration	Community Policing Development De-Escalation Training	-	-	-	6,850	-	-
12220	Police Administration	Coverdell Forensic - State	-	-	-	73,197	12,000	12,000
12220	Police Administration	Youth Crisis Response Team	-	-	-	66,082	-	-
12220	Police Administration	Denver Cold Case Collaborative	-	-	-	37,794	150,000	150,000
12220	Police Administration	Solving Cold Cases with DNA	-	-	-	91,374	-	-
12220	Police Administration	CDOT: Pedestrian Safety	-	-	-	51,469	30,000	30,000
12301	Police Administration	Denver Peace Officer Behavioral Health Support and Community Partnerships Program	-	-	-	167,527	150,000	200,000
12301	Police Administration	Law Enforcement Assisted Diversion Pilot Program	-	-	-	564,926	206,000	206,000
12301	Police Administration	Stealing Cars Steals Your Future	-	-	-	915,592	210,000	110,000
12301	Police Administration	Combat Illegal Gambling	-	-	-	8,309	-	-
12301	Police Administration	SA DNA Retesting Project	-	-	-	136,191	-	-
12301	Police Administration	CDOT: DUI Enforcement	-	-	-	103,361	135,000	135,000
12301	Police Administration	Learning Teams and EmpowHER	-	-	-	5,670	-	-
12301	Police Administration	Drug Recognition Certification Nights	-	-	-	-	14,946	14,946
12301	Police Administration	Gray and Black Market Marijuana Enforcement	-	-	-	75,478	19,750	19,750
12301	Police Administration	Lakewood Dry Gulch Trail	-	-	-	76,258	-	-
12301	Police Administration	Recruiting and Retention Project	-	-	-	16,356	-	-
12301	Police Administration	Youth Crime Prevention and Crisis Intervention Program	-	-	-	11,861	-	-
12601	Police Administration	Caring for Denver Co-Responder Program	3.38	3.38	14.25	2,343,503	1,900,000	1,900,000
12210	Sheriff Administration	Housing Navigation Program	-	-	-	280,573	327,170	125,000
12210	Sheriff Administration	Medication Assisted Treatment Program	-	-	-	584,598	500,000	-
12210	Sheriff Administration	JAG Mass Spectrometers	-	-	-	103,422	-	-
12240	Sheriff Administration	CRIT Training	-	-	-	-	208,500	-
12301	Sheriff Administration	CTB Release Assistance On Demand	-	-	-	104,237	170,000	-
12301	Sheriff Administration	DCJ OAJJA Denver Sheriff SMART	-	-	-	220,594	-	-
12301	Sheriff Administration	Jail Based Behavioral Services	-	-	-	833,275	367,000	367,000
12301	Sheriff Administration	Sober Living Scholarship	-	-	-	171,769	150,000	150,000
12601	Sheriff Administration	Caring for Denver	2.90	2.90	2.90	133,219	190,000	190,000
12601	Sheriff Administration	ACA Sheriff Improving Wellness Support	-	-	-	4,666	-	-
		Safety Grants Total	**32.18**	**17.52**	**26.89**	**16,077,548**	**12,281,668**	**11,420,114**

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Safety Grant Descriptions by Agency

Office of Emergency Management Grants

The **Urban Area Security Initiative (UASI) Program** grant is awarded to Denver because the Department of Homeland Security classifies Denver as a high-risky urban area for terrorist activity. Funding from this grant is used to build and deliver the regional capabilities necessary to prevent, protect against, mitigate, respond to, and recover from acts of terrorism. Denver OEM manages the UASI funding on behalf of the City and County of Denver and the Denver metro area. Funded through a federal pass-through grant from the Colorado Division of Homeland Security and Emergency Management.

District Attorney

The **Adult Diversion Program** provides intensive supervision and case planning to adult, non-violent felony offenders. It includes culturally competent services that repair harm caused to crime victims and the community, increases social competency skills of clients, and reduces the likelihood of further involvement in the criminal justice and court systems. Funded through the Office of the State Court Administrator, State of Colorado's Judicial Branch, and the Caring for Denver Foundation.

The **Byrne Discretionary Grants Program** provides funding for the expansion of the Human Trafficking Unit (HTU) through the addition of a full-time paralegal, as well as the equipment necessary to support the unit which consists of high-powered laptops and analytic software. The paralegal assists the HTU with the investigation and prosecution of sex and labor trafficking, filling much needed gaps in staffing. The grant also provides critically needed funding for victims of human trafficking with a focus on housing assistance. Funded through a federal grant from the U.S. Department of Justice.

The **Caring for Denver - Alternatives to Jail Program** is a network of initiatives designed to divert individuals from incarceration into supportive, community-based care. In collaboration with partners like WellPower, these programs address mental health, substance use, and other underlying challenges. The focus is on providing culturally competent services that promote healing, build life skills, and reduce future contact with the criminal legal system. By emphasizing treatment over punishment, the program supports healthier outcomes for individuals and communities alike. Funded through the Caring for Denver Foundation.

The **Colorado District Attorney's Council (CDAC) Auto Theft** grant supports the Regional Auto Theft Prosecution Team to investigate and prosecute large scale, multi-jurisdictional, complex criminal organizations engaged in auto-theft and attendant crimes throughout the Denver metro area. The team works in collaboration with local, state, and federal law enforcement partners through the CATPA Metro Auto Theft Task Force (CMATT), the Auto Theft Intelligence Coordination Center (ATICC), and the Denver Auto Theft Team (DATT). Funding is allocated for a Deputy District Attorney and an Investigator. Funded through a state grant from the Colorado Auto Theft Prevention Authority (CATPA), through the Colorado District Attorneys' Council (CDAC).

The **Denver Anti-Trafficking Alliance Enhanced Collaborative Model** grant program supports the development and enhancement of multidisciplinary human trafficking task forces that implement collaborative approaches to combat all forms of human trafficking within the United States. Funding helps implement victim-centered approaches to identifying victims, addressing victims needs through a comprehensive array of quality services, and engaging in proactive investigations and prosecutions of trafficking cases at local, state, and federal levels. Funded through a federal grant from the U.S. Department of Justice.

The **Denver Cold Case Collaborative** grant provides funding to resolve violent crime cold cases through the investigation and prosecution of cases where a suspect's DNA profile has been generated. The project employs leading edge forensic capabilities and collaboration between the DDAO, and Denver Police Department's (DPD) Major Crimes Division and Crime Laboratory to identify and prosecute perpetrators. Funding is allocated for a cold case Deputy District Attorney as well as for partner Denver Police Department staff. Funded through a federal grant from the U.S. Department of Justice.

The **Denver DA's Office Victim Advocate Project** provides funding for four Victim Advocates to deliver services to victims of domestic violence, child physical and sexual abuse, and sex and labor human trafficking. This grant also provides funding for a Restitution Technician to work with victims to obtain critical documentation and assemble financial figures and forms that support restitution requests for victims. Funded through a federal pass-through grant from the Colorado Department of Public Safety.

The **DA Victim Compensation Program** (CVC) is a victim service program of the Denver District Attorney's Office that is governed by Colorado law. CVC can provide financial assistance to victims of certain crimes for specified services. The program receives funding through surcharges from criminal convictions. Funded through a federal pass-through grant from the Colorado Department of Public Safety.

The **DA Witness Protection Program** grant supports the Denver District Attorney's Office of Witness Protection Program in addressing safety concerns and witness intimidation. Funding provides emergency and long-term housing assistance, case management services, and a dedicated Witness Protection Advocate to help victims and witnesses safely participate in the justice process. Funded through a federal pass-through grant from the Colorado Department of Public Safety.

The **Juvenile Diversion Program** provides culturally competent services that repair the harm caused by crime to victims and the community, increases social competency skills of offenders and reduces the likelihood of further involvement in the court system. This program addresses the barriers which prevent juvenile clients from building and maintaining positive, pro-social attitudes and behaviors through a multi-faceted, informational, counseling and skill development approach. Services include substance abuse treatment, behavior-based interventions (positive social activities, positive family, and peer relationships), and home-based case management. The grant also funds contractual and training costs. Funded through a state grant from the Colorado Department of Public Safety.

The **Restorative Justice Initiative** agreement supports an innovative collaboration between prosecutors and criminal defense attorneys to promote and support restorative justice within Colorado's criminal justice legal community and educate about best practices. Funded through an intergovernmental state agreement with the Office of the State Court Administrator.

The **Specialized Domestic Violence Prosecution/Firearm Relinquishment Program** provides funding for a portion of the Domestic Violence/Firearm Relinquishment Special Prosecutor (CDVFR SP) who works to improve the quality of cases filed as well as the conviction rates of domestic violence cases in Denver. This position ensures successful coordination with domestic violence detectives to ensure the most appropriate charges are filed and provides training and consultation with DA's regarding best practices in prosecution. Funded through a federal pass-through grant from the Colorado Department of Public Safety using Violence Against Women Act of 1994 (VAWA) funding.

The **Weekend Bond Hearing Assistance Grant** provides funding to compensate for staff time needed for weekend court appearances related to bond hearings required by legislation. Funded through the City District Attorney Council.

County Court

The **Drunk Driver Intervention** grant provides payment assistance for court-ordered treatment and monitoring for justice-involved individuals who cannot afford these services. Funded through a state grant from the Colorado Department of Human Services pursuant to HB 06-1171.

The **Caring for Denver - Denver County Court (DCC) Specialty Courts** grant funds personnel and peer support services that connect adults with substance use and behavioral health disorders to mental health treatment, substance use services, and basic-need resources. The program improves equitable access to community support, with the goal of reducing recidivism and improving participant well-being. Funded through the Caring for Denver Foundation.

The **Specialty Courts and Screener Program** grant supports one full-time screener who will be responsible for administering screening assessments to potentially eligible participants for three of the specialty programs. Denver County Court's Specialty Courts and Programs were developed to serve adults with substance use, mental health, and/or co-occurring disorders who are involved in the justice system. The specialty programs allow the teams to identify potentially eligible participants at the time of arrest and help the prosecution determine how best to meet each individual's needs. Funded through a state grant from the Colorado Judicial Branch.

Safety Programs and Management

The **Alternative to Jails Thrives** program uses community and systems collaborative strategies to address mental health and substance use harms for those disproportionately impacted and challenged by mental health and

substance misuse prior to and post-incarceration: BIPOC women and anyone who identifies as a woman**.** Funded through the Caring for Denver Foundation.

The **Community Based Violence Intervention** program sustains and expands existing secondary prevention and intervention strategies for high-risk youth (runaway youth, gang involved, justice-involved, high-risk victims) and adults. Funded through a federal grant from the U.S. Department of Justice.

The **Youth Detention Continuum** program implements the Juvenile Services Plan under the direction of the Second Judicial District Juvenile Services Planning Committee with goals of reducing placement or length of stay of delinquent youths in state-funded detention centers, and/or prevention commitment to the Division of Youth Corrections. Funded through a state grant from the Colorado Department of Human Services. The Colorado Youth Detention Continuum (CYDC) program transitioned from the Department of Safety (DOS) to the Office of Neighborhood Safety (ONS) in May 2024, organizationally. Financially, the CYDC budget moved to OSEI in June 2025, when the City received the 2025-2026 award. The amended CYDC contract and associated funding are now reflected in OSEI's budget.

Police Grants

The **Caring for Denver Co-Responder Program** provides expanded funding that pairs licensed mental health clinicians with police officers and focuses on responding to calls for service involving individuals with suspected or known mental health needs. Funding has also been provided for a Case Manager Hub with outreach case coordinators in each police district and the Specialized Operations Response Team (SORT) to provide ongoing supportive care and services for the community. These are voluntary services meant to increase long-term success for some of the City's most vulnerable populations. Funded through the Caring for Denver Foundation.

The **CDOT Speed and Distracted Driving Enforcement** Grant supports dedicated enforcement of speed and distracted driving violations. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **CDOT DUI Enforcement** Grant Program provides funds to reduce alcohol-related crashes in Denver through a variety of enforcement strategies (e.g. sobriety checkpoints and saturation patrols). Funded through both federal pass-through and state grants from the Colorado Department of Transportation.

The **CDOT Pedestrian Safety** is intended to reduce the number of auto-pedestrian fatalities through identifying hot spot locations in the City and County of Denver. The plan will increase the number of contacts made, resulting in an increase in auto-pedestrian education and overall awareness. Funded through a state grant from the Colorado Department of Transportation.

The **Click it or Ticket Program** enables local law enforcement operations to focus enforcement on driver seat belt use concurrent with statewide "Click it or Ticket" awareness campaigns. Grants fund both nighttime and daytime enforcement. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **Combat Illegal Gambling** grant supported the transportation and secure storage of gray gaming machines. Funded through a state grant from the Colorado Department of Revenue.

The **Community Policing Development De-Escalation Training** grant supported the development of a 16-hour Emotional Intelligence (EI) based De-Escalation training. The purpose is to maintain and build the de-escalation of our officers. This training takes a holistic view of the social dynamic between the officer and the escalated subject. Funded through a federal grant from the U.S. Department of Justice.

The **Denver Community Foot Patrol and Crime Prevention Initiative** supported the pairing of two officers with a member of a community or faith-based organizations to perform foot patrols in locations where data indicates chronic violent crime. Funded through a federal grant from the U.S. Department of Justice.

The **Denver Peace Officer Behavioral Health Support and Community Partnerships** project consists of providing grant funds to Denver for provision of co-responder response services to support peace officers' handling of persons with behavioral health disorders and behavioral health counseling services to peace officers, their immediate families and first responders. Funded through a state grant from the Colorado Department of Local Affairs.

The **Denver Cold Case Collaborative and Solving Cold Cases with DNA** grants support the DNA and Other Forensic Technologies Program to 1) prosecute violent crime and cold cases and 2) decrease the number of

violent crime cold cases awaiting prosecution. Through this program, the National Institute of Justice provides funding to support the prosecution of violent crime cold cases, where DNA has been used to identify a suspect. Funded through a federal grant from the U.S. Department of Justice.

The **DNA Capacity Enhancement and Backlog Reduction** grants support forensic staff, supplies, equipment, and analyst training to reduce the backlog of cases that await DNA analysis in the Denver Police Department Crime Laboratory. Funded through a federal grant from the U.S. Department of Justice.

The **Drug Recognition Certification Nights** program provides funding for Denver police officers to instruct others to become Drug Recognition Experts. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **High Intensity Drug Trafficking Area (H.I.D.T.A.)** grants provide funding to expand the collaborative enforcement of drug offenses in the area through increased information sharing. The HIDTA effort improves cooperation with the North Metro Task Force as well as other federal and local agencies in narcotics enforcement. Funded through a federal grant from the Office of the President-Office of National Drug Control Policy.

The **Gray and Black-Market Marijuana Enforcement** grant provides financial assistance to local law enforcement and district attorneys for the investigation and prosecution of unlicensed marijuana cultivation or distribution operations. Funded through a state grant from the Colorado Department of Local Affairs.

The **Justice Assistance Grant (JAG)** supports the City's most critical projects in law enforcement and prosecution. These revenues are awarded annually to Denver via a federal formula grant from the United States Department of Justice, Bureau of Justice Assistance. They support projects in both the Police Department and the District Attorney's Office, including District Attorney FTE paid from this grant program. Initiatives funded by annual federal JAG formula grants include the Victim Services Network of the Denver District Attorney's Office, and Denver's ShotSpotter expansion program. Funded through a federal grant from the U.S. Department of Justice.

The **Justice Assistance Grant (JAG) Outreach Case Coordinator** provided temporary funding for Outreach Case Coordinators to connect individuals in high-crime areas throughout the city with supportive community resources and public agencies. Funded through Congressionally Directed Spending from the U.S. Department of Justice.

The **Lakewood Dry Gulch Trail** grant provided funding to support safety improvements through the City's Safer Streets initiative. The project included installing new surveillance cameras, lighting, safety signage, fencing, and community mural, along with an Extreme Community Makeover to enhance the area. Funded through a state grant from the Colorado Department of Public Safety.

The **Law Enforcement Assisted Diversion** (LEAD) pilot program provides state funding for a pre-booking diversion that aims to improve public health and to end the cycle of recidivism. Instead of being charged and booked following an arrest, the arresting officer identifies the arrestee as a potential participant for the diversion program and subsequently connects them with a case manager. Funded through a state grant from the Colorado Department of Human Services.

The **Learning Teams and EmpowerHER** grant provides funding to support the Denver Police Department's EmpowerHER Policy Academy, a program designed to recruit and inspire the next generation of female law enforcement officers. Funded through a state grant from the Colorado Department of Public Safety.

The **Paul Coverdell Forensic Science Improvement** grant supports investments to improve the quality and timeliness of laboratory forensic services. State grant funds support scientist training, annual laboratory accreditation costs, and the retention of administrative staff for the Denver Police Department Crime Laboratory. Funded through both federal pass-through and state grants from the Colorado Department of Public Safety.

The **Recruiting and Retention Project** will seek a marketing assessment of current recruiting processes and create a plan to focus recruiting efforts on methods that have the biggest return on investment. Funded through a state grant from the Colorado Department of Public Safety.

The **Smart Policing Initiative Project** aims to reduce violence and sustain community safety in the most chronic violent crime hot spots across DPD districts; develop strategic expansion protocols for Place Network Investigations (PNI) that can be replicated by other law enforcement agencies; and advance the state of policing practice, accountability, and science. Funded through a federal grant from the U.S. Department of Justice.

The **Project Safe Neighborhoods** grant aims to reduce violence and sustain community safety in the most chronic violent crime hot spots across Denver Police Department (DPD) districts; expand strategic protocols for Police

Network Investigations (PNI) that can be replicated by other law enforcement agencies; and advance the state of policing practice, accountability, and science. DPD will use a centralized approach to crime reduction in the area of East Colfax and North Pearl Street, which is notorious for violent crime. Through focused PNI team operations, DPD will reduce crime by 25%. Funded through a state grant from the Colorado Department of Public Safety.

The **Sexual Assault (SA) DNA Retesting Project** provides funding for the DNA retesting of 99 sexual assault cases previously submitted to the Colorado Bureau of Investigation Forensic Services. Funded through a state grant from the Colorado Department of Public Safety.

The **Stealing Cars Steals Your Future** grant provides funding to pay for the "Stealing Cars Steals Your Future" curriculum. Funded through a state grant from the Colorado Department of Public Safety.

The **Youth Crime Prevention and Crisis Intervention Program** provided funding to develop a multidisciplinary approach focused on high-risk youth at six Denver Public Schools. Funded through a state grant from the Colorado Department of Public Safety.

The **Youth Crisis Response Team Program** provided funding to take a non-enforcement approach by creating a dedicated partnership with multiple agencies to address youth related crimes. Funded through a federal grant from the U.S. Department of Justice.

Sheriff

The **American Correctional Association (ACA) Sheriff Improving Wellness Support** grant provided funding to support participation on the Wellness Advisory Committee, providing expertise and guidance to strengthen and sustain staff wellness programs. Funded through a federal subaward from the American Correctional Association.

The **Caring for Denver** grants support Alternative to Jails Program which supports case management services at the jails in Denver to support the full implementation of the Transition from Jail to Community; a data-driven industry standard to increase public safety, decrease recidivism, and care for people in the criminal justice system. Caring for Denver grants also support the Medication Assisted Treatment Program which provides incarcerated individuals with case management and reentry services and coordinates the Medication Assisted Treatment (MAT) to expand and improve access to jail-based MAT continuation and induction. Funded through the Caring for Denver Foundation.

The **Collaborative Crisis Response and Intervention Training (CRIT) Program** grant provides one-time funding to purchase virtual reality technology that enhances the Department's evidence-based CRIT Program. The technology delivers immersive training for crisis intervention, de-escalation, and interactions with individuals experiencing mental health conditions in correctional settings. Funded through a federal grant from the U.S. Department of Justice.

The **Correctional Treatment Board (CTB) Release Assistance on Demand** program provides connections for individuals with substance use who are being released outside of normal City business hours. These include, but are not limited to, referrals from Pretrial Services, probation, parole, and Community Corrections. Funded through a state grant from the Colorado Judicial Branch.

The Division of Criminal Justice Adult & Juvenile Office of Justice Assistance **(DCJ OAJJA) Denver Sheriff SMART** grant provides funding to law enforcement agencies to increase the number of POST-certified and non-certified law enforcement officers who are representative of the communities they serve and to provide training for those additional law enforcement officers. Funded through a federal pass-through grant from the Colorado Department of Public Safety.

The **Housing Navigation Program** grant builds and strengthens relationships with community housing organizations, increases the Denver Sheriff Department's capacity to identify and use available housing opportunities for releasing individuals quickly, and provides housing assistance if needed. Funded through a federal grant from the U.S. Department of Justice.

The Colorado Behavioral Health Administration's **Jail Based Behavioral Services** Program provides funding for substance use disorders, mental health treatment, competency enhancements, jail medicated assisted treatment, and reentry coordinator services. Funded through a state grant from the Colorado Department of Human Services.

The **Justice Assistance Grant (JAG) Mass Spectrometers** grant provided one-time funding to purchase handheld mass spectrometer devices for use at jail facilities. The devices allow staff to identify potentially dangerous drugs and other illicit substances in suspected contraband, helping to reduce fentanyl overdoses, decrease contraband incidents, and increase the number of contraband referred cases to the District Attorney's Office for prosecution. Funded through a federal grant from the U.S. Department of Justice.

The **Medication Assisted Treatment Program (MAT)** grant increases the number of incarcerated individuals with access to MAT induction or maintenance while incarcerated in Denver Sheriff Department jail facilities. Funded through a federal grant from the U.S. Department of Justice.

The **Sober Living Scholarship** from the Colorado Judicial Branch will provide funding for 50 individuals from Release Assistance on Demand (RAD) program to pay a deposit and rent for the first 3 months at a sober living facility. Funded through a state grant from the Colorado Judicial Branch.

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Human Services Grants

Human Services Grant Expenditures by Agency

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
13001	Human Services Administration	Colorado Fatherhood Program	1.00	-	-	89,501	-	-
13001	Human Services Administration	Unaccompanied Refugee Minors	4.50	4.50	4.50	1,670,345	1,100,970	1,015,855
13001	Human Services Administration	Pathways to Success	-	-	-	46,145	34,996	-
13001	Human Services Administration	Promoting Safe and Stable Families	-	-	-	217,368	170,307	-
13007	Human Services Administration	Community Services Block Grant	1.00	1.00	-	997,266	774,338	427,124
13601	Human Services Administration	RTD Transit Assistance	-	-	-	26,375	23,969	-
		Human Services Grants Total	**6.50**	**5.50**	**4.50**	**3,047,000**	**2,104,580**	**1,442,979**

Human Services Grant Descriptions

Denver Human Services

The **Colorado Fatherhood Program (FIRE Grant)** strengthened fathers' well-being and prevented child maltreatment through wrap-around services and supports that increase healthy relationships, economic security, and parenting competence. Funded through a federal pass-through grant from the Colorado Department of Human Services.

The **Unaccompanied Refugee Minors Program** grant assists unaccompanied minor refugees in developing appropriate skills to enter adulthood and to achieve social self-sufficiency. Funded through a federal pass-through grant from the Colorado Department of Labor and Employment

The **Pathways to Success** grant provides a framework to prevent homelessness and instability for youth aging out of foster care. Funded through a federal pass-through grant from the Center for Policy Research.

The **Promoting Safe and Stable Families** grant promotes and supports time-limited reunification and strengthens families through individualized family service plans. Funded through a federal pass-through grant from the Colorado Department of Early Childhood.

The **Community Services Block Grant (CSBG)** funds programs designed to reduce the effects of poverty and increase food access including education and training programs, battered women's shelters, senior programs, and other self-sufficiency efforts. Funded through a federal pass-through grant from the Colorado Department of Local Affairs.

The **RTD Transit Assistance Grant** program provides transportation assistance to organizations serving clients with immediate transit needs. Funding is provided through the form of bus tickets through the Regional Transportation District (RTD).

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Health Grants

Health Grant Expenditures by Agency

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
14001	Behavioral Health	Maternal & Child Health	1.00	1.00	1.00	594,047	800,000	800,000
14001	Behavioral Health	SAMHSA DenverStrong	1.00	0.75	-	115,333	68,000	-
14001	Behavioral Health	Indoor Radon Grant	-	-	-	4,335	-	-
14001	Behavioral Health	Overdose Data 2 Action	7.00	7.50	6.35	1,989,192	1,302,185	1,201,611
14001	Behavioral Health	SUN - DOJ	-	-	-	47,457	-	-
14001	Behavioral Health	The Denver ReCAST SAMHSA Grant	1.10	0.75	-	911,197	100,000	-
14001	Behavioral Health	Composting and Food Waste Reduction	-	-	-	265,861	131,050	-
14001	Behavioral Health	DOJ Denver Supportive Housing Models for Healthy Youth	-	-	-	269,879	-	-
14001	Behavioral Health	Tasty Foods Program	-	-	-	74,643	250,000	250,000
14002	Behavioral Health	Ryan White/HIV Emergency Relief	9.90	6.50	6.40	7,042,374	7,285,533	7,285,533
14301	Behavioral Health	Proactive Secondhand Smoke Inspection Pilot	-	-	0.34	-	200,000	423,712
14301	Behavioral Health	SUN Co-Responder	0.35	-	0.70	251,997	350,000	350,000
14301	Behavioral Health	Tobacco T.R.A.I.L.S. To Quit	-	-	0.45	-	100,000	225,777
14301	Behavioral Health	Chronic Disease Program	-	1.00	1.10	-	636,868	536,968
14301	Behavioral Health	Combat Youth Vaping	-	-	-	331,175	209,983	-
14301	Behavioral Health	Community Tobacco Initiatives	5.15	3.00	3.21	824,969	831,087	831,087
14301	Behavioral Health	Food in Communities	2.50	1.00	1.00	987,692	800,000	800,000
14301	Behavioral Health	Maternal & Child Health	-	-	-	137,288	-	-
14301	Behavioral Health	Multi-Unit Housing Technical Assistance	1.30	0.08	1.80	268,457	287,375	287,375
14301	Behavioral Health	Indoor Radon Grant	-	-	-	9,084	9,000	9,000
14301	Behavioral Health	Harm Reduction	-	-	-	27	-	-
14601	Behavioral Health	Caring for Denver - Wellness Winnie	1.00	-	-	48,211	250,000	250,000
14601	Behavioral Health	Caring for Denver - STAR	-	-	7.80	732,512	1,609,279	3,187,952
14601	Behavioral Health	Caring for Denver SUN Award	-	0.30	0.30	158,925	281,328	281,328
14601	Behavioral Health	Caring for Denver House 1000	-	-	-	167,003	400,000	-
14601	Behavioral Health	Good Food Cities	-	-	-	30,000	30,000	-
14601	Behavioral Health	Good Food Purchasing Program	-	-	-	-	21,962	-
14301	Public Health Investigations	Childhood Lead Poisoning Prevention	0.50	-	-	68,923	68,000	68,000
14601	Denver Animal Protection Division	Animal Adoption and Foster Program	-	-	-	64,852	90,028	90,000
14601	Denver Animal Protection Division	ASPCA Forensic Blood Work	-	-	-	-	2,600	2,600
14601	Denver Animal Protection Division	ASPCA Veterinary Care	-	-	-	-	19,100	20,000
14601	Denver Animal Protection Division	Petco Love	-	-	-	2,639	25,000	25,000
14001	Medical Examiner Division	SUDORS	-	-	-	2,488	13,000	13,000

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Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
14301	Medical Examiner Division	Child Fatality Prevention	-	-	-	21,075	22,500	22,500
14301	Medical Examiner Division	Overdose Data to Action Coroner Toxicology Project	-	-	-	57,845	-	-
14301	Medical Examiner Division	Suicide Prevention	-	-	-	4,008	5,000	5,000
14301	Medical Examiner Division	Toxicology Testing	-	-	-	18,491	25,000	25,000
14001	Environmental Quality Division	DENVER - Immunization Round #3	2.50	-	-	162,235	-	-
14001	Environmental Quality Division	Brownfields Area-Wide Planning	-	-	-	179,241	-	158,000
14301	Environmental Quality Division	Graywater	-	-	-	136,175	15,624	10,000
14301	Environmental Quality Division	PFAS Roslyn	-	-	-	101,367	-	-
14601	Environmental Quality Division	Love My Air Program Support and Enhancement	-	-	-	137,245	26,876	20,000
14001	Emergency Management and Medical Operations	Emergency Preparedness & Response	-	6.00	6.65	285,495	800,000	800,000
14001	Emergency Management and Medical Operations	Enhanced Laboratory Capacity (ELC)	-	-	-	199,454	164,050	-
14301	Emergency Management and Medical Operations	Sexually Transmitted Infection Testing and Treatment Grant	-	0.50	0.50	82,862	100,000	100,000
14301	Emergency Management and Medical Operations	Core Immunization Services	-	-	1.20	-	-	-
14001	Executive Director's Office	DENVER - Immunization Round #4	5.00	-	-	572,881	-	-
14001	Executive Director's Office	Criminal Justice Diversion	-	-	-	385,405	-	-
14301	Executive Director's Office	Local Planning & Support	6.40	4.20	-	-	1,419,212	-
14001	Office of Strategy and Operations	Public Health, Infrastructure and Workforce Grant	13.00	19.35	23.91	2,537,277	2,548,506	3,147,157
14001	Office of Strategy and Operations	Core Immunization Services	-	1.00	-	28,356	532,000	532,000
14001	Office of Strategy and Operations	Emergency Preparedness & Response	2.76	-	-	454,438	-	-
14001	Office of Strategy and Operations	Enhanced Laboratory Capacity (ELC)	5.50	-	-	247,521	-	-
14001	Office of Strategy and Operations	Pertussis	-	-	-	9,156	9,156	9,156
14001	Office of Strategy and Operations	Trailhead Institute Public Health Works	1.00	-	0.30	47,171	36,600	36,600
14301	Office of Strategy and Operations	Local Planning & Support	-	1.25	4.91	1,651,162	828,087	1,334,212
14601	Office of Strategy and Operations	Caring for Denver Peer Support	1.92	1.00	2.00	125,288	125,288	129,224
		Health Grants Total	**68.88**	**55.18**	**69.92**	**22,844,710**	**22,829,277**	**23,267,792**

Health Grant Descriptions

Public Health and Environment

The **Animal Adoption and Foster Program** is funded by several private grants and encourages animal adoption and foster from the Denver Animal Shelter. Activities include enhanced behavior programs and training adoption counselors. This includes grants from the Animal Assistance Foundation and the Colorado Pet Overpopulation Fund.

The **ASPCA Forensic Blood Work** grant funds blood work for animals involved in criminal cases. Funded through a private grant from the American Society for the Prevention of Cruelty to Animals (ASPCA).

The **ASPCA Veterinary Care** grant provides spay/neuter, vaccines, microchips, emergency medical, and other veterinary care to owned animals in Denver. Funded through a private grant from the American Society for the Prevention of Cruelty to Animals (ASPCA).

The **Brownfields Area-Wide Planning** grant funds a limited number of environmental site assessments of brownfield properties within the Federal Blvd. corridor to promote redevelopment and expanded community services. This corridor was chosen because of the historical environmental justice issues and disinvestment in the area has created blighted vacant commercial lots. Funded through a federal grant from the U.S. Environmental Protection Agency.

The **Caring for Denver - Wellness Winnie** grant expands Wellness Winnie, Denver's mobile unit offering integrated behavioral health care and peer support services with a focus on traveling to underserved areas to increase equitable access to care and empower all people to thrive. This funding also expands overdose education and naloxone distribution through peer-to-peer social networks. Funded through the Caring for Denver Foundation.

The **Caring for Denver Peer Support** grant funds the salary of a full-time Peer Support Workforce Specialist for two years to spearhead the implementation of action steps identified by the Peer Support Workforce Advisory Group (PSWAG). Funded through the Caring for Denver Foundation.

The **Caring for Denver STAR** grant supports the Support Team Assisted Response (STAR) program. This grant provides operating support to both the STAR teams (paramedic and mental health clinicians) as well as the wrap around services provided by community-based providers. Funded through the Caring for Denver Foundation.

The **Caring for Denver SUN** grant supports the Substance Use Navigator (SUN) program, including funding SUN staff to serve justice-involved people with substance misuse needs and connect them with community support/ treatment, with the goal of keeping them out of the criminal justice system. Funded through the Caring for Denver Foundation.

The **Caring for Denver House 1000** grants supports mental health and substance misuse services for Denver residents receiving housing through the House 1000 program. Funding provides on-site clinical and non-clinical services, including peer support, therapy, recovery coaching, and medication management, to promote behavioral health and long-term housing stability. Funded through the Caring for Denver Foundation.

The **Child Fatality Prevention Program** focus is to reduce the number of child deaths in Colorado due to unintentional injury, violence, motor vehicle crashes, child abuse and neglect, sudden unexpected infant deaths, and suicide. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Child Lead Poisoning Prevention** grant provides resources for lead poisoning prevention, specifically focusing on in-home investigations for children with elevated blood lead levels. This funding supports outreach and educational materials, lead certifications and training, and lab supplies and analysis. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Chronic Disease Program** will initially support a pilot phase in 2026 and then provide three years of funding for state fiscal years 27-29. This project will implement evidence-based interventions to combat chronic disease in Denver. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Combat Youth Vaping** grant supports programming to address the youth vaping crisis in Colorado. Funded through a state grant from the Colorado Attorney General's Office.

The **Community Tobacco Initiatives** grant builds and enhances tobacco control programming efforts for low-income communities to reduce disease, disability, and death related to tobacco use. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Composting and Food Waste Reduction** grant supports food rescue efforts that reduce the amount of edible food that ends up in Denver Restaurants' trash. Funds support a food rescue application, which allows for recovery of surplus food from restaurants. The grant also funds providing education to restaurants to facilitate the donation of food (education about liability protection and food safety). Funded through a federal grant from the U.S. Department of Agriculture.

The **Core Immunization Services** grant supports DDPHE to respond to outbreaks of vaccine preventable disease (VPD). This includes case investigations, providing immunization education, and administering immunizations to

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prevent the spread of VPDs. Funded through a state grant from the Colorado Department of Public Health and Environment with additional federal pass-through funding from the Centers for Disease Control and Prevention.

The **Criminal Justice Diversion** grant supports the Roads to Recovery initiative through staffing in addition to contracted mental health and substance use services and supports. Funding supports preventing people with behavioral health disorders from becoming involved with the criminal justice system or further penetrating into the criminal justice system by redirecting individuals to appropriate community-based treatment and support services. Funded through a state grant from the Colorado Department of Human Services.

The **Denver Immunization Round #3 and #4** grant supports the critical work of preventing and responding to disease outbreaks through funding DDPHE's public health nursing team and support staff plus operating supplies and expenses. Funded through a federal pass-through grant from the Colorado Department of Public Health and Environment.

The **Denver ReCAST Substance Abuse and Mental Health Services Administration (SAMHSA)** grant provides funding to improve resiliency in communities after stress and trauma. Funded through a federal grant from the U.S. Department of Health and Human Services.

The **Department of Justice (DOJ) Denver Supportive Housing Models for Healthy Youth** grant examines the geographic, physical, perceptual, and policy implications for adopting micro, community-based, crisis and long-term supportive housing for youth and families in the Denver metropolitan area. Funded through a federal grant from the U.S. Department of Justice's Office of Juvenile Justice and Delinquency Prevention.

The **Emergency Preparedness and Response Program** is funded by the Public Health Emergency Planning (PHEP) and the Cities Readiness Initiative (CRI) grants. These grants support critical environmental public health emergency planning and response activities to ensure the city can effectively respond to public health emergencies. Funded through a state grant from the Colorado Department of Public Health and Environment with additional federal pass-through funds from the U.S. Department of Health and Human Services.

The **Enhanced Laboratory Capacity** (ELC 1, ELC 2 and ELC 2.1, ELC 2.2) grants support COVID-19 testing, case investigation, contact tracking, outbreak response activities, and community transmission level assessment activities. Funding supports the transition from COVID-19 pandemic response to routine operation, incorporating COVID-19 surveillance and investigations into routine local public health agency (LPHA) activities. Funded through a federal pass-through grant from the Colorado Department of Public Health and Environment.

The **Food in Communities Program** uses funding from Colorado Department of Public Health and Environment's Cancer, Cardiovascular and Pulmonary Disease (CCPD) grants program to fund a regional collaborative of three public health departments: Denver, Jefferson County, and Food Justice Northwest Aurora, to work in partnership with diverse stakeholders across multiple sectors to increase equitable access to healthy, affordable, and culturally important foods through food policies, systems, and environmental changes.

The **Good Food Cities** grant supports food equity and nutrition security by increasing access to affordable, healthy fruits and vegetables in under-resourced communities. The grant supports community partnerships, policy and program strategies, and public awareness efforts to reduce barriers to healthy food and strengthen local food systems to improve health outcomes and increase produce consumption. Funded through a private grant from the Partnership for a Healthier America.

The **Good Food Purchasing Program (GFPP)** supports large-scale food systems change by improving the quality of food being served to vulnerable communities. By undertaking a comprehensive food purchasing standard, the City boosts local economies and encourages the adoption of environmentally friendly food policies and fair labor practices. This grant is used for incentives and assessments to measure the progress agencies have made implementing the GFPP. Funded through a private grant from the Beacon Fund.

The **Graywater Education and Outreach Program** grant supports funding to develop a graywater education and outreach program to promote graywater use as a sustainable water conservation solution in Denver, including community workshops for homeowners and installers, and the establishment of an incentive fund for homeowners, builders, and developers. Funded through a state grant from the Colorado Department of Natural Resources.

The **Indoor Radon Grant** is used to educate the public about the health risks associated with radon, provides residents with radon test kits, testing guidance, mitigation information, and information on the Colorado Department of Public Health and Environment (CDPHE) Low Income Radon Mitigation Assistance Program. Funds

are also used to encourage radon testing and mitigation in daycare facilities and schools. Funded through a federal pass-through grant from the Colorado Department of Public Health and Environment.

The **Local Planning and Support** grant strengthens Colorado's public health system by ensuring core public health services are available statewide. This grant is housed in the Shared Services and Business Operations Division to allow for flexibility to administer the work across multiple divisions as a shared services program. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Love My Air Program Support and Enhancement** grant supports the expansion of Denver's Love My Air program, focused on improving air quality awareness and health outcomes for residents. Funding enables the purchase of advanced air quality monitoring equipment to track pollution levels in real time and supports community outreach and educational programming for those most impacted by air pollution including residents, students, families, and healthcare providers. Funded through a private grant from The Denver Foundation.

The **Maternal and Child Health Grant** helps develop, implement, and evaluate evidence-based Maternal and Child Health action plans that contribute to healthy outcomes for Colorado women, children, and youth. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Multi-Unit Housing Technical Assistance** grant provides funds for technical assistance, training, and education on secondhand smoke exposure, tobacco use, prevention, and best practices. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **National Violent Death Reporting System and State Unintentional Drug Overdose Reporting System (NVDRS and SUDORS)** funds the collection and dissemination of accurate, timely, and comprehensive surveillance data on all violent deaths and all overdose deaths in Colorado to drive public health action, leading to strong and healthy communities. This project is conducted through the National Violent Death Reporting System (NVDRS) and the State Unintentional Overdose Reporting System (SUDORS). Funded through a federal pass-through grant from the Colorado Department of Public Health and Environment.

The **Overdose Data 2 Action** grant establishes innovative mechanisms to reduce fatal and non-fatal opioid overdoses using data and support critical overdose prevention and education efforts and staffing. Funded through a federal pass-through grant from the Colorado Department of Public Health and Environment.

The **Overdose Data to Action Coroner Toxicology Project** serves to improve the surveillance of overdose deaths in Colorado by increasing the ability of local coroners and the medical examiner in the City and County of Denver to accurately determine and report to the state the number of deaths due to overdose. This grant funds toxicology testing for the Office of the Medical Examiner as part of the Overdose Data to Action grant from the Centers for Disease Control. Funded through a federal pass-through grant from the Colorado Department of Public Health and Environment.

The **Pertussis** grant supports public health activities related to pertussis through the investigation of all reported cases, systematic data collection, support for care and interventions, and evaluation of local and regional trends. Funded through a federal pass-through grant from the Colorado Department of Public Health and Environment.

The **Petco Love Foundation** private grant provides funding for Denver Animal Protection's Foster Program with the goal of providing more resources and training for animal foster parents, in turn helping to support more animals in need.

The **PFAS Rosylyn** grant supports the remedial design phase of cleanup efforts at the Roslyn Fire Training Center. This phase will define the technologies and strategies needed to address Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) contamination in groundwater with the goal toward long-term remediation and restoring site conditions to meet current EPA standards. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Proactive Secondhand Smoke Inspection Pilot** supports integrating proactive tobacco control into Denver's inspection program to reduce secondhand smoke exposure and improve housing habitability for residents of multi-unit housing, particularly in lower-income and disproportionately impacted communities. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Public Health Infrastructure and Workforce Grant** is a groundbreaking investment that supports critical public health infrastructure needs of jurisdictions across the United States. These funds strengthen, reinforce, and expand the public health workforce by hiring, retaining, supporting, and training the workforce and

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strengthening relevant workforce planning, systems, processes, and policies. Funded through a federal grant from the Centers for Disease Control and Prevention.

The **Ryan White/HIV Emergency Relief Formula Grant (includes Ryan White Part A)** provides emergency assistance to localities that are disproportionately affected by HIV/AIDS. The grant funds the development and implementation of systems to deliver services to individuals and families with HIV. Funded through a federal grant from the U.S. Department of Health and Human Services.

The **SAMHSA DenverStrong** grant provides funding to train individuals to recognize the signs and symptoms of mental health disorders, teach crisis de-escalation techniques, and educate them about mental health providers so they can refer individuals to appropriate services. Funded through a federal grant from the U.S. Department of Health and Human Services.

The **Sexually Transmitted Infection Testing and Treatment** grant supports Field Delivered Therapy (FDT) for individuals diagnosed with syphilis. It supports expanded sexually transmitted infection (STI) testing and treatment to address increased numbers of STI, specifically syphilis, within Denver. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Suicide Prevention** grant provides funds to improve available data to inform prevention efforts and to include county coroner's offices in Colorado as essential community partners in suicide prevention efforts. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **SUN-DOJ** grant enables the Substance Use Navigation (SUN) program to expand its operations, such as increasing the coordination and access to substance use services to people through street outreach and navigation/police co-response. Funded through a federal grant from the U.S. Department of Justice.

The **SUN Co-Responder** grant improves outcomes, streamlines services and creates system efficiencies for persons with behavioral health issues who have come to the attention of Denver law enforcement, corrections, and/or emergency responders. Funded through a state grant from the Colorado Department of Human Services.

The **Tasty Foods Program** grant provides free, nutritious summer meals to youth ages 18 and younger in communities where a significant percentage of students qualify for free or reduced-price school meals. Funded through a federal pass-through grant from the U.S. Department of Agriculture, administered by the Colorado Department of Education. Formerly known as the Summer Food Service Program (SFSP), the program transitioned from the Office of Children's Affairs to the Department of Public Health and Environment in 2026.

The **Tobacco T.R.A.I.L.S. To Quit** initiative will ensure cessation services are accessible, person-centered, and responsive to the unique needs of people experiencing homelessness in Denver. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Toxicology Testing** grant serves to facilitate reimbursement of Colorado coroners, offices and the medical examiner in the City and County of Denver for costs associated with completing required toxicology screens for all non-natural, non-homicide deaths among Colorado residents under 25 years of age, as specified in Section 30-10-624(b), C.R.S. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Trailhead Institute Public Health Works** funding includes two grant contracts: a privately funded grant from the Trailhead Institute and a federal pass-through grant from Americorps to the Trailhead Institute. Both grants support hiring of Public Health AmeriCorps / Community Health Worker Apprentices as part of the Colorado Public Health Works program.

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

Culture and Recreation Grants

Culture and Recreation Grant Expenditures by Agency

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
15001	Parks and Recreation Administration	Bicycle Education	-	-	-	44,264	66,006	-
15001	Parks and Recreation Administration	Habitat Restoration	-	-	-	57,488	125,012	-
15001	Parks and Recreation Administration	Night Moves Youth Violence Prevention	-	-	-	-	900	-
15301	Parks and Recreation Administration	GOCO Inspire Initiative	-	-	-	801,880	113,549	-
15301	Parks and Recreation Administration	Bluff Lake Nature Center Campus Improvements	-	-	-	500,000	-	-
15301	Parks and Recreation Administration	Fire Mitigation at Dedisse and Stanley Parks	-	-	-	126,025	-	-
15301	Parks and Recreation Administration	GOCO Generation Wild	-	-	-	243,434	106,566	-
15301	Parks and Recreation Administration	The Nature Conservancy	-	-	-	9,271	-	-
15301	Parks and Recreation Administration	The Park People	-	-	-	10,774	-	-
15601	Parks and Recreation Administration	Buffalo Bill Museum	-	-	-	52,317	60,366	-
15605	Parks and Recreation Administration	Denver Foundation Greenwood	-	-	-	-	4,149	-
15605	Parks and Recreation Administration	Denver Park and Trail Trees	-	-	-	13,202	5,798	2,000
15605	Parks and Recreation Administration	The Park People	-	-	-	20,253	-	-
15001	DPL Administration	Building an Inclusive Organizational Culture in Libraries	-	-	-	11,258	-	-
15301	DPL Collections, Technology & Strategy	State Grants for Libraries	-	-	-	176,579	174,337	175,000
15001	DPL Central Library Administration	Community Project Funding	-	-	-	371,969	40,000	80,000
15609	DPL Central Library Administration	RTD Transit Assistance	-	-	-	41,333	26,840	-
		Culture and Recreation Grants Total	**0.00**	**0.00**	**0.00**	**2,480,047**	**723,523**	**257,000**

Culture and Recreation Grant Descriptions by Agency

Parks and Recreation

The **Bicycle Education** grant is awarded to agencies, organizations, and tribal governments within the State of Colorado that provide programs, projects, services, and strategies that are intended to reduce the number of deaths and serious injuries resulting from traffic crashes on Colorado roads. Funded through a state grant from the Colorado Department of Transportation.

The **Bluff Lake Nature Center Campus Improvements** grant will include the construction of a new community education center and administration hub, public restrooms, and a reworked refuge entry. Funding will specifically

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support hard infrastructure improvements and a new universally accessible pathway. Funded through a state grant from the State Board of the Great Outdoors Colorado (GOCO).

The **Buffalo Bill Museum** grants provide funding for general office support and operation of the Buffalo Bill Museum. Funded through a private grant from the Scientific and Cultural Facilities District.

The **Denver Foundation Greenwood** grant provided funding for a Mountain Parks filing cabinet for the Buffalo Bill Museum. Funded through a private grant from The Denver Foundation Greenwood.

The **Denver Park and Trail Trees** grant supports tree planting at Barnum Park and Rude Recreation Center. Funded through a private grant from the One Tree Planted.

The **Fire Mitigation at Dedisse and Stanley Parks** grant funds the development of the Upper South Platte Landscape via mechanical forest thinning. Funded through a state grant from the Colorado Department of Natural Resources.

The **Great Outdoors Colorado (GOCO) Inspire Initiative and Generation Wild** grants fund the My Outdoor Colorado program, which will engage underserved families and youth in defining improvements to nearby outdoor natural spaces and the development of programs that provide a holistic set of learning experiences. The program will be piloted for two traditionally underserved communities in Denver, Westwood and Cole. Funded through the State Board of the Great Outdoors Colorado (GOCO).

The **Habitat Restoration** grant funding supports creating and/or restoring healthy wildlife habitats in Dartmouth Gulch and citywide. Funded through a federal pass-through grant from the Jefferson Conservation District and the National Fish and Wildlife Foundation.

The Community-Engaged Urban Forestry (consisting of **The Nature Conservancy and The Park People**) is to build Denver's urban tree canopy and grow the community's capacity to steward an urban forest. Funded through a state grant from the State Board of the Great Outdoors Colorado (GOCO).

The **Night Moves Youth Violence Prevention Program** targets youth 10-18 who may be at risk or may be involved in youth violence. Funded through a federal grant from the U.S. Department of Justice.

The Park People (Peaks to Plains Feasibility Study) is a feasibility study on the regional Peaks to Plains Trail to assess the options for grade separating the trail at West 52nd Avenue and realigning the trail within the creek corridor. Funded through a grant from Jefferson County Open Space passed through the City of Wheat Ridge.

The **PGA REACH** grant is to improve Denver Adaptive Golf facilities & services. Funded through a private grant from the Colorado Professional Golfers' Association Foundation.

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

Denver Public Library

The **Building an Inclusive Organizational Culture in Libraries** grant program supports applying an Equity, Diversity, and Inclusion (EDI) lens to every aspect of libraries' operations to transform their cultures so all staff and customers feel welcomed, supported, included, and valued by the library's leadership and each other. Funded through a federal grant from the Institute of Museum and Library Services (IMLS).

The **State Grants for Libraries** grant is used to purchase qualifying books, e-books, database subscriptions, and other educational resources. Funded through a state grant from the Colorado State Library.

The **Community Project Funding** grant supports the development and activation of a dedicated teen space at the Central Library. Funded through a federal grant from the Department of Housing and Urban Development.

The **RTD Transit Assistance** grant program provides transportation assistance to organizations serving clients with immediate transit needs. Funding provided through the form of bus tickets from the Regional Transportation District (RTD).

Community Development Grants

Community Development Grant Expenditures by Agency

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
16001	Department of Housing Stability Special Revenue Funds	Strong Communities	-	-	-	1,113,915	-	-
16001	Department of Housing Stability Special Revenue Funds	EDI Community Project	-	-	-	10,000	-	-
16001	Department of Housing Stability Special Revenue Funds	Transformational Homelessness Response	-	-	-	3,170,837	1,295,886	-
16001	Department of Housing Stability Special Revenue Funds	Emergency Solutions Grant	-	-	-	1,503,304	-	-
16004	Department of Housing Stability Special Revenue Funds	HOME Award	1.93	0.95	-	5,482,886	3,762,714	2,612,994
16006	Department of Housing Stability Special Revenue Funds	HOPWA Award	0.42	0.17	-	3,472,119	3,729,068	4,222,034
16014	Department of Housing Stability Special Revenue Funds	CoC Backhome Support	-	-	-	82,506	-	-
16014	Department of Housing Stability Special Revenue Funds	CoC Bedrock	-	-	-	634,880	-	-
16014	Department of Housing Stability Special Revenue Funds	CoC Spectrum	-	-	-	355,462	-	-
16015	Department of Housing Stability Special Revenue Funds	Emergency Solutions Grant	-	-	-	504,318	580,396	578,815
16016	Department of Housing Stability Special Revenue Funds	Social Impact Partnerships to Pay for Results Act (SIPPRA)	-	-	-	120,839	-	-
16217	Department of Housing Stability Special Revenue Funds	ARRA Neighborhood Stabilization	-	-	-	-	-	2,554,054
16302	Department of Housing Stability Special Revenue Funds	Housing Needs Assessment Project	-	-	-	-	240,701	-
16302	Department of Housing Stability Special Revenue Funds	IHOI Award	-	-	-	620,394	-	-
16302	Department of Housing Stability Special Revenue Funds	PROP 123 Affordable Homeownership Program (AHOP)	-	-	-	-	153,000	1,365,000
16302	Department of Housing Stability Special Revenue Funds	State Tenancy Support Services	-	-	-	651,559	475,200	-

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Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
16608	Department of Housing Stability Special Revenue Funds	Homeless Shelter Utility Support	-	-	-	233,412	-	-
16609	Department of Housing Stability Special Revenue Funds	Community Solutions Capacity	-	1.00	0.50	78,969	60,264	52,230
16609	Department of Housing Stability Special Revenue Funds	Good Neighbor Committee	-	-	-	-	40,000	-
16609	Department of Housing Stability Special Revenue Funds	Supportive Housing Neighborhood Engagement Guide	-	-	-	222,243	-	-
		Community Development Grants Total	**2.35**	**2.12**	**0.50**	**18,257,641**	**10,337,229**	**11,385,127**

Community Development Grant Descriptions

Department of Housing Stability

The **ARRA Neighborhood Stabilization** grant provides emergency assistance to stabilize communities with high rates of abandoned and foreclosed homes, and assists households whose annual incomes are up to 120 percent of the area median income. Funded through a federal grant from the U.S. Department of Housing and Urban Development and an award through the Colorado Department of Local Affairs.

The **CoC, Back Home Support (Rapid Re-Housing)** grant provides rental assistance and support services for homeless families and individuals. Funded through a federal grant from the U.S. Department of Housing and Urban Development (HUD). In 2026, external partners were directed to apply directly to HUD, removing HOST from the process.

The **CoC, Bedrock** (consolidated Lowry and Veterans) grant provides rental assistance for chronically homeless women with mental illness and veterans with special needs. Funded through a federal grant from the U.S. Department of Housing and Urban Development (HUD). In 2026, external partners were directed to apply directly to HUD, removing HOST from the process.

The **CoC, Spectrum** (consolidated Criminal Justice, Seniors, STAR and Rowan) grant assists chronically homeless women, seniors, and youth with mental illness, substance abuse, and other behavioral health issues. Funded through a federal grant from the U.S. Department of Housing and Urban Development (HUD). In 2026, external partners were directed to apply directly to HUD, removing HOST from the process.

The **Community Solutions Capacity** grant increases capacity at the City and County of Denver to ensure efficient use of funding. Specifically these funds are being used to fund a staff person (Housing Analyst Associate) to track workflow and outcomes, and to assist in process improvement for Housing Central Command efforts. Funded through a private grant from Community Solutions International.

The **EDI Community Project** consisted of two one-time awards. One, the Montbello FreshLo Hub (the HUB), is a 97-unit affordable Low Income Housing Tax Credit project with one-, two-, and three-bedroom apartments for families earning 30–70% of area median income. The building will be the only affordable housing development in Montbello that provides multi-bedroom units, suitable for families. Additionally, the HUB will include a flexible retail incubation space where entrepreneurs can offer new products at kiosks and test their concepts. Finally, the HUB will include a Community Service Facility providing mental health services for residents of the HUB and the Montbello neighborhood via WellPower, formerly the Mental Health Center of Denver. The HUB is at the heart of a six-mile walkable loop that connects the community to services, retail, and arts. The second award leveraged EDI Community Project funding to acquire three adjacent parcels in Northeast Denver to acquire the Stay Inn, a 96-room hotel at 12033 E 38th Avenue, Denver 80239 (located within a half-mile of the Regional Transit District (RTD) light-rail station). This building will operate as permanent supportive housing serving individuals experiencing homelessness. Funded through a federal grant from the U.S. Department of Housing and Urban Development.

The **Emergency Solutions (formerly Shelter) Grant** supplements funding to various homeless shelters and homeless service providers. Funded through a federal grant from the U.S. Department of Housing and Urban Development.

The **Good Neighbor Committee** grant supports community engagement around shelter and services for people experiencing homelessness. The grant funds the facilitation of Good Neighbor Committee meetings, bringing community members and stakeholders together to help ensure existing shelter options remain open and future shelter opportunities can succeed. Funded through a private grant from The Denver Foundation.

The **Home Investment Partnerships (HOME) Administration and Program** components rehabilitate single family and multi-family residences, both owner-occupied and rental housing; acquire and rehabilitate vacant and boarded-up buildings; develop housing for populations with special needs; and provide tenant rental assistance. These activities are designed to implement specific strategies outlined in Denver's approved comprehensive Housing Affordability Strategy, with emphasis on preservation of existing affordable housing stock through rehabilitation. Funded through a federal grant from the U.S. Department of Housing and Urban Development and return on housing investment opportunities.

The **Homeless Shelter Utility Support** grant provides funding for gas and other utility needs at homeless shelters. Funded through a private grant from British Petroleum.

The **Housing Needs Assessment Project** will provide funding to support the development of a new Housing Needs Assessment to identify housing needs in the City and County of Denver. Funded through a state grant from the Colorado Department of Local Affairs.

The **Housing Opportunities for Persons with AIDS (HOPWA) Program & Administration** grant provides loans to offer housing assistance and support services for persons with AIDS or related diseases and their families. Funds are used for rental assistance and grants for the development of housing for individuals with HIV. Funded through a federal grant from the U.S. Department of Housing and Urban Development.

The **Incentives Grant Program (IHOI) Award** provided one-time funding to support affordable housing development and address critical housing needs in Denver. Funding supported infrastructure and development costs, including gap funding for accessory dwelling units (ADUs) in the Villa Park and West Denver neighborhoods. Funded through federal stimulus funding from the U.S. Treasury and state funding from the Colorado Department of Local Affairs.

The **Proposition 123 Affordable Homeownership Program (AHOP)** grant supports the development and preservation of affordable homeownership opportunities through construction, acquisition, rehabilitation, and pre-development funding. Specifically, this award will support the development of the 10th and Wolff project, which will create 23 for-sale homes affordable to households earning up to 80% of the Area Medium Income (AMI). The project will include twenty on-bedroom homes and three two-bedroom homes. Funded through a state grant from the Colorado Department of Local Affairs.

The **Social Impact Partnerships to Pay for Results Act (SIPPRA)** grant is part of the Denver Housing to Health (H2H) Pay for Success project that will leverage the infrastructure and partnership established for Denver's pay-for-success Social Impact Bond (SIB), which seeks to break the community-to-jail cycle by increasing housing stability and decreasing jail time among individuals who are high users of the city's resources and experiencing homelessness. Funded by a federal grant from the U.S. Department of Treasury.

The **State Tenancy Support Services Grant** provides supportive services to create a tenant-based permanent supportive housing program. Services include housing search assistance, outreach, counseling, and ongoing support. These services complement housing vouchers by providing the additional support needed to build housing stability. Funded through a state grant from the Colorado Department of Local Affairs.

The **Strong Communities Planning Grant Program** supports local governments in planning for sustainable growth and development patterns and affordable housing into the future. This program provides planning grants to help communities align policies and regulations to locate affordable housing in infill locations near jobs, transit, and everyday services; ensure new neighborhoods have housing of all types, sizes, and price points; and direct housing to areas with access to multimodal transportation options. Funded through a federal pass-through grant from the Colorado Department of Local Affairs.

The **Supportive Housing Neighborhood Engagement Guide** supports wraparound services—such as mental health care, substance use treatment, and workforce training—at micro-communities and converted hotels. The

program is designed to strengthen the capacity of nonprofit service providers. Funded by a private grant from The Denver Foundation.

The **Transformational Homelessness Response (THR) Grant Program** supports efforts to connect people experiencing homelessness with services, treatment, and temporary and permanent housing. Funded through a federal pass-through grant from the Colorado Department of Local Affairs.

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

Economic Opportunity Grants

Economic Opportunity Grant Expenditures by Agency

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
17001	Business Development Division	Build to Scale Techup Program	0.07	-	-	547,069	-	-
17001	Business Development Division	Denver Inclusive Impact Catalyst	-	-	-	272,198	386,423	-
17301	Business Development Division	Enterprise Zone Administrative Grant	-	-	-	18,423	18,424	18,424
17301	Business Development Division	Economic Development Organization Action Grant	-	-	-	385	-	-
17001	Economic Development Grant and Special Revenue Funds	Disability Program Navigator	-	-	-	240	90,000	90,000
17001	Economic Development Grant and Special Revenue Funds	Good Jobs Challenge	-	-	-	2,651	1,212,724	1,210,073
17007	Economic Development Grant and Special Revenue Funds	Veterans Service to Career Program	-	-	-	-	7,644	7,644
17008	Economic Development Grant and Special Revenue Funds	Governor's Summer Job Hunt	0.36	0.86	0.22	16,630	46,000	46,045
17008	Economic Development Grant and Special Revenue Funds	Wagner-Peyser Employment Service Grant	18.74	18.98	16.86	1,563,354	1,243,893	1,877,605
17016	Economic Development Grant and Special Revenue Funds	Community Development Block Grant	17.66	22.56	22.22	9,609,742	10,584,559	11,775,681
17016	Economic Development Grant and Special Revenue Funds	Community Development Block Grant - Cares Act (CDBG - CV) Program	2.25	-	-	63,141	-	-
17100	Economic Development Grant and Special Revenue Funds	Building Pathways to Infrastructure Jobs TEC-P 3.0	-	2.87	3.37	369,235	1,004,044	1,004,044
17100	Economic Development Grant and Special Revenue Funds	Career Navigation and Coaching	-	-	-	6,687	-	-

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Economic Opportunity Grants

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
17100	Economic Development Grant and Special Revenue Funds	Disaster Recovery Grant	-	-	-	220,566	33,845	-
17100	Economic Development Grant and Special Revenue Funds	H-1B One Workforce Grant Program - TEC-P 2.0	3.69	-	-	124,261	-	-
17100	Economic Development Grant and Special Revenue Funds	Opportunity Now Grant	-	-	-	322,061	750,000	-
17100	Economic Development Grant and Special Revenue Funds	Reemployment Services and Eligibility Assessment (RESEA)	-	-	-	559,237	378,791	378,791
17100	Economic Development Grant and Special Revenue Funds	WIOA Adult	3.94	3.49	3.63	2,678,351	2,562,080	2,545,920
17100	Economic Development Grant and Special Revenue Funds	WIOA Dislocated Worker	3.59	2.97	2.97	574,856	503,625	481,792
17100	Economic Development Grant and Special Revenue Funds	WIOA Youth	4.80	3.97	7.96	1,618,578	1,752,324	1,903,463
17100	Economic Development Grant and Special Revenue Funds	Workforce Innovation Grant (WIG)	1.19	-	-	369,462	-	-
17100	Economic Development Grant and Special Revenue Funds	WIOA Workforce Evaluation	-	-	-	-	30,000	30,000
17100	Economic Development Grant and Special Revenue Funds	WIOA Workforce Performance Incentive	-	-	-	22,273	35,000	35,000
17100	Economic Development Grant and Special Revenue Funds	Apprenticeship USA for Work Based Learning Grant	-	-	-	15,413	-	-
17301	Economic Development Grant and Special Revenue Funds	CO Upskilling	1.77	-	-	235,509	-	-
17301	Economic Development Grant and Special Revenue Funds	Opportunity Now Grant	-	-	-	417,809	441,066	-
17301	Economic Development Grant and Special Revenue Funds	Veterans Service to Career Program	-	-	-	20,934	-	-

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
17301	Economic Development Grant and Special Revenue Funds	Workforce Enterprise Fund	13.03	12.92	13.93	1,130,997	1,528,226	1,528,226
17602	Economic Development Grant and Special Revenue Funds	Early Childhood Workforce	-	0.50	1.00	-	62,813	125,626
		Economic Opportunity Grants Total	**71.09**	**69.12**	**72.16**	**20,780,063**	**22,671,481**	**23,058,334**

Economic Opportunity Grant Descriptions

Denver Economic Development and Opportunity

The **Apprenticeship USA for Work Based Learning** grant provided funds to support the expansion of apprenticeships in Colorado and supported staff costs to develop all types of work-based learning opportunities, particularly those benefiting dislocated workers. Funded through a federal pass-through grant from the Colorado Department of Labor and Employment.

The Economic Development Administration - **Build to Scale Techup Program** is to further increase the capacities of Denver to plan and implement ecosystems that support innovators, entrepreneurs, and startups that are growing technology driven businesses, creating high-skill, high-wage jobs, and building the industries of the future. This award is used to implement programming that reflects the maturity and capacity of the respective innovation and entrepreneurial ecosystem within Denver. Funded through a federal grant from the U.S. Department of Commerce.

The **Building Pathways to Infrastructure Jobs TEC-P 3.0 (formally H-1B One) Workforce Grant Program** is a targeted industry sector initiative that will build the information technology (IT) and advanced manufacturing (AM) sectors through an industry and employer-driven approach that develops an education and training career pathway, leading to employment of long-term unemployed and incumbent workers in middle-to high-skilled jobs in IT and advanced manufacturing. Funded through a federal grant from the U.S. Department of Labor.

The **Career Navigation and Coaching** grant supports Colorado's workers to find careers that are meaningful, high quality jobs, and to empower workers to take concrete steps to pursue jobs where their skills and interests align with labor market demand. Funded through a federal pass-through grant from the Colorado Department of Labor and Employment.

The **CO Upskilling Grant** supports the Investments for Reskilling, Upskilling, and Next-Skilling Workers Program, an initiative of the Colorado Workforce Development Council. These funds support contracts with local community-based organizations that provide services to individuals disproportionately affected by the pandemic. Funded through a federal pass-through grant supported by stimulus funding from the American Rescue Plan Act of 2021, administered through the Colorado Department of Labor and Employment.

The **Community Development Block Grant (CDBG)** grant provides resources for decent, safe, and sanitary housing; suitable living environments; and expanded economic opportunities for individuals and families. CDBG stimulates the economy through measures that modernize the nation's infrastructure, improve energy efficiency, and expand educational opportunities and access to health care. Funded through federal grants from the U.S. Department of Housing and Urban Development.

The **Community Development Block Grant - Cares Act** grants provided additional funding to help Denver's small businesses respond to the economic impacts of COVID-19 to ensure they thrived and endured during the disruption and recovery of business. Funded through federal grants from the U.S. Department of Housing and Urban Development.

The Economic Development Administration - **Denver Inclusive Impact Catalyst Grant** provides operational support for the formation, launch, or scale of investment funds that seek to raise equity-based capital to deploy in scalable startups (e.g., angel, seed, or venture funds) or of organizations that expand equity-based capital

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access and deployment within a community, region, or regional industry (e.g., angel networks or investor training programs). Denver's Inclusive Impact Catalyst Grant has been created primarily to support the BIPOC+ Community to help their efforts toward becoming equity investment capital ready. Funded through a federal grant from the U.S. Department of Commerce

The **Disability Program Navigator** grant provides funding to support one full-time equivalent (FTE) to assist people with disabilities in making referrals to the Division of Vocational Rehabilitation (DVR), provide successful employment outcomes, increase community linkages, and provide new patterns of services for people within all categories of disabilities. Funded through a federal pass-through grant from the Colorado Department of Labor and Employment.

The **Disaster Recovery Grant** provides for employment equity, community, and industry resilience as the nation prioritizes economic and employment recovery from the COVID-19 pandemic. The initiative focuses on serving individuals whose employment has been negatively impacted by the pandemic, including individuals from historically marginalized and underserved populations who have been disproportionately impacted. Funded through a federal pass-through grant from the Colorado Department of Labor and Employment.

The **Early Childhood Workforce Grant** has been created to support the Colorado community in raising thriving kids by supporting behavioral and social competencies, early childhood education and preschool programs, parenting education and professional development. This grant is designed to lead regional strategies to recruit, train, and retain a high-quality early childhood education workforce across the Metro Denver area. This award helps the City manage collaborative initiatives that strengthen career pathways, expand training opportunities, and connect educators with sustainable employment in Early Childhood Education settings. Funded through a private grant from the Buell Foundation.

The **Economic Development Organization Action Grant** supports expansion of economic development programs and technical assistance services and is used for applying for grants and leveraging other sources that would help drive economic development initiatives within Denver. Funded through a private grant from the Economic Development Council of Colorado and International Trade.

The **Enterprise Zone Administrative Grant** 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. Funded through a state grant from the Colorado Office of Economic Development and International Trade.

The **Good Jobs Challenge** grant supports the federal economic development agenda by promoting innovation and competitiveness by preparing American regions, states, and tribes for growth and success in the global economy. This award supports regional workforce training systems in designing and implementing activities for established sectoral partnerships that prepare and place participants in good jobs and advance industries in key federal technology focus areas. Funded through a federal grant from the U.S. Economic Development Administration.

The **Governor's Summer Job Hunt Program** provides job placement assistance to youth during the summer. Funded through a federal pass-through grant from the Colorado Department of Labor and Employment.

The **H-1B One Workforce Grant Program - TEC-P 2.0** is a targeted industry sector initiative that will build the information technology (IT) and advanced manufacturing (AM) sectors through an industry and employer-driven approach that develops an education and training career pathway, leading to employment of long-term unemployed and incumbent workers in middle-to high-skilled jobs in IT and advanced manufacturing. Funded through a federal grant from the U.S. Department of Labor.

The **Jobs for Disabled Veterans Outreach Program (DVOP)** provides outreach to disabled veterans, identifying those with the most significant barriers to employment, and providing intensive, client-centered, mediated services to assist veterans in becoming employed. Funded through a federal pass-through grant from the Colorado Department of Labor and Employment.

The **Opportunity Now Grant** is provided to meet workforce development needs in identified regions of the state as the regions work to recover from the negative economic impacts of the COVID-19 pandemic. It is designed to create intentional pathways between kindergarten through twelfth grade education, higher education, and employment that allow learners and earners to transition more easily into and out of each system and that ensure a highly skilled and well-educated workforce. This grant will provide more opportunities for regional learners and

earners to be more economically mobile and earn a living wage in an in-demand, high-skill, high-wage occupation. Funded through a federal pass-through grant from the Colorado Office of Economic Development and International Trade.

The **Reemployment Services and Eligibility Assessment (RESEA)** funding is provided to orient participants to workforce services, quickly reemploy participants through early intervention strategies, and reduce the average duration that participants receive unemployment insurance benefits. Funded through a federal grant from the U.S. Department of Labor.

The **Wagner-Peyser Employment Service Grant** is a year-round program for unemployed workers, which provides basic work registration and labor exchange services. This program includes unemployment insurance claimant services. Funded through a federal pass-through grant from the Colorado Department of Labor and Employment.

The **Workforce Innovation and Opportunity Act (WIOA) Adult and Workforce Investment Act (WIA) Title I Adult** program reinforces the partnerships and strategies necessary for one-stops to provide job seekers and workers with the high-quality career services, education and training, and supportive services they need to get good jobs and stay employed. The program also helps businesses find skilled workers and access other supports, including education and training for their current employees. Funded through a federal pass-through grant from the Colorado Department of Labor and Employment.

The **WIOA Workforce and Dislocated Workers Evaluation** grants fund evaluation studies to promote, establish, implement, and utilize methods of continuously improving core program activities to achieve high level performance and outcomes within the workforce development system. Funded through federal pass-through grants from the Colorado Department of Labor and Employment.

The **WIOA Dislocated Workers Program** reinforces the partnerships and strategies necessary for one-stops to provide dislocated workers with the high-quality career services, education and training, and supportive services they need to get good jobs and stay employed, and to help businesses find skilled workers and access other supports, including education and training for their current employees. Funded through a federal pass-through grant from the Colorado Department of Labor and Employment.

The **WIOA Workforce Performance Incentive** grant funds are used to carry out employment and training and workforce development activities in the local area. Performance Incentive funds are used for any activities allowed under WIOA in support of the local area's one-stop services. Funded through a state grant from the Colorado Department of Labor and Employment.

The **WIOA Youth** program provides youth and young adults with career exploration and guidance, continued support for educational attainment, and opportunities for skills training in in-demand industries and occupations to culminate in a good job along a career pathway or enrollment in post-secondary education. Funded through a federal pass-through grant from the Colorado Department of Labor and Employment.

The **Workforce Enterprise (formerly Employment Support) Fund** supports local workforce areas in delivering innovative employment and training services tailored to community needs. Funding can be used for a wide range of activities including staffing, outreach, business engagement, and direct services for jobseekers. It also funds programs like the Employment First Navigator, which helps connect SNAP recipients to job training, support services, and pathways to employment. Funded through a state grant from the Colorado Department of Labor and Employment.

The **Workforce Innovation Grant (WIG)** was created for the purpose of promoting innovation in order to improve outcomes for learners and workers, including underserved populations, by promoting partnerships and helping prepare Coloradans for well-paying, quality jobs. Within the categories of eligible uses, recipients have broad flexibility to determine how best to use this funding to meet the needs of their communities, provided those uses are allowable and allocable under all federal and state laws and guidelines. The aim of this grant is to allow Workforce Development Boards to award grants to eligible applicants through a competitive process; for new program development; to expand access to existing programs; for outreach and engagement, especially to marginalized or disproportionately impacted populations; and for career coaching and navigation for individuals. Funded through a federal pass-through grant from the Colorado Department of Labor and Employment.

The **Veterans Service to Career Program** provides veterans, veterans' spouses, and other eligible participants with skills training, internships, job placement, mentorship opportunities, career and professional counseling, and support services. Funded through a state grant from the Colorado Department of Labor and Employment.

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Aviation Grants

Aviation Grant Expenditures by Agency

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
73852	Airport Capital Improvement Program	Annual Airfield	-	-	-	3,491,483	2,996,489	-
73852	Airport Capital Improvement Program	Baggage Handling System OS Lifts	-	-	-	-	3,750,000	-
73852	Airport Capital Improvement Program	BHS Modernization	-	-	-	24,107,260	44,716,113	36,231,914
73852	Airport Capital Improvement Program	Clean Fleet Vehicle and Technology	-	-	-	765,599	210,401	-
73852	Airport Capital Improvement Program	Concourse Information Booth	-	-	-	784,195	-	-
73852	Airport Capital Improvement Program	Drainage	-	-	-	3,109,620	-	-
73852	Airport Capital Improvement Program	Future Runway (Phase I)	-	-	-	1,608,140	500,000	-
73852	Airport Capital Improvement Program	PFAS Clean up	-	-	-	100,541	399,000	-
73852	Airport Capital Improvement Program	Pena Blvd	-	-	-	677,672	2,800,000	1,666,667
73852	Airport Capital Improvement Program	Pond 002	-	-	-	5,207,642	-	-
73852	Airport Capital Improvement Program	Runway Complex Program	-	-	-	3,525,022	26,927,400	2,713,274
73852	Airport Capital Improvement Program	Taxiway CN	-	-	-	5,949,062	-	-
73852	Airport Capital Improvement Program	Taxiway DS East	-	-	-	193,665	6,856,810	-
73852	Airport Capital Improvement Program	Taxiway DS West	-	-	-	-	10,000,000	44,000,000
73852	Airport Capital Improvement Program	Taxiway L Extension	-	-	-	-	-	47,500,000
73852	Airport Capital Improvement Program	TSA Recap	-	-	-	20,990,919	16,352,927	21,352,927
73852	Airport Capital Improvement Program	VALE	-	-	-	648,800	60,000	5,024,060
73852	Airport Capital Improvement Program	Waste Bin Upgrade	-	-	-	-	-	450,000
73852	Airport Capital Improvement Program	Wayfinding	-	-	-	-	497,000	-
		Aviation Grants Total	**0.00**	**0.00**	**0.00**	**71,159,620**	**116,066,140**	**158,938,842**

Aviation Grant Descriptions

Aviation

The **PFAS Clean Up** grant supports perfluoroalkyl and polyfluoroalkyl (PFAS) sampling, emergency response, and infrastructure projects that reduce exposure in drinking water. The program advances statewide efforts under Senate Bill 20-218. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Waste Bin Upgrade** grant will modernize waste and recycling receptacles across the airport. Funded through a state grant from the Colorado Department of Transportation.

The **Wayfinding** grant supports replacing outdated static directories with interactive digital kiosks. These modern touchscreens will offer real-time information, personalized navigation, and improved wayfinding, enhancing the customer experience. Funded through a state grant from the Colorado Department of Transportation.

Aviation Capital Grants

The **Annual Airfield** grant supports pavement rehabilitation. The projects include replacing aging concrete, upgrading lighting, and completing essential maintenance on taxiways and aprons. Funded through a federal grant from the Federal Aviation Administration.

The **Baggage Handling System OS Lifts** grant supports the replacement of oversize lifts with newer high-capacity lifts. Funded through a federal grant from the Federal Aviation Administration.

The **BHS Modernization** grant supports the rehabilitation of the Terminal Building's Baggage Handling System. The project includes design and construction of a modernized system to improve baggage processing. Funded through a federal grant from the Federal Aviation Administration.

The **Clean Fleet Vehicle and Technology** grant supports the purchase of electric buses to replace fossil-fueled vehicles to advance sustainable transportation. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Concourse Information Booth** grant will replace the originally installed concourse booths. These will meet American with Disabilities Act (ADA) standards and incorporate modern technology, enhancing the customer experience. Funded through a state grant from the Colorado Department of Transportation.

The **Drainage** grant improved drainage for the 17L-35R complex. This is part of the wildlife mitigation plan. Funded through a federal grant from the Federal Aviation Administration.

The **Future Runway (Phase I)** grant supports early environmental planning for a proposed runway. In coordination with the Federal Aviation Administration, Denver International Airport is conducting pre-planning work required under the National Environmental Policy Act (NEPA) to determine the appropriate level of environmental review. This phase includes evaluation of related projects, such as possible terminal expansion and additional aircraft gates to support future airport growth. Funded through a federal grant from the Federal Aviation Administration.

The **Peña Boulevard** grant supports design and environmental work for mobility improvements between I-70 and E-470, including managed lanes and a new multi-use trail connecting cyclists to DEN and regional transit. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **Pond 002** grant supported phase I of the West Gates Deicing Waste (DIW) pond expansion.. The project replaced the existing DIW Pond with four larger storage ponds and upgraded infrastructure to improve drainage and manage deicing runoff. Funded through a federal grant from the Federal Aviation Administration.

The **Runway Complex Program** supports pavement rehabilitation and electrical upgrades for runways at Denver International Airport. Funded through a federal grant from the Federal Aviation Administration.

The **Taxiway CN** grant will allow better movement of aircraft in and out of the apron reducing congestion. Funded through a federal grant from the Federal Aviation Administration.

The **Taxiway DS East** grant supports phase I construction of a new taxiway and deicing pad. The project includes airfield pavement, drainage, and deicing waste infrastructure to improve operational efficiency. Funded through a federal grant from the Federal Aviation Administration.

The **Taxiway DS West** grant will expand existing deice spots as well as create taxiway DS West. Funded through a federal grant from the Federal Aviation Administration.

The **Taxiway L Extension** grant is to complete the full-length of Taxiway L. This is to improve taxi circulation, safety and delay times. Funded through a federal grant from the Federal Aviation Administration.

The **TSA Recap** grant will be replacing existing equipment with newer faster equipment. Funded through an Other Transaction Agreement (OTA) with the Department of Homeland Security Transportation Security Administration.

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The **Voluntary Airport Low Emission (VALE)** grant supports the installation of sustainable electric ground support equipment. Funded through a federal grant from the Federal Aviation Administration.

Capital Grants

Capital Grant Expenditures by Agency

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
38765	Office of Climate Action, Sustainability and Resiliency	EECBG Formula Grant	-	-	-	-	60,000	595,720
38770	Office of Climate Action, Sustainability and Resiliency	Fleet Zero (Bayaud & Roslyn)	-	-	-	-	240,000	240,000
38775	Office of Climate Action, Sustainability and Resiliency	Charge Ahead Colorado	-	-	-	14,339	-	-
38775	Office of Climate Action, Sustainability and Resiliency	DOLA Climate Resilience Hub	-	-	-	217,434	1,000,000	1,006,621
38395	Department of Housing Stability Special Revenue Funds	State and Local Fiscal Recovery Funds	-	-	-	74,239	-	-
38630	Denver Arts and Venues	Public Art	-	-	-	112,500	280,575	-
38640	Denver Arts and Venues	Loretto Heights	-	-	-	-	630,000	630,000
38314	Office of the Executive Director	DENVER TSSIP - 2012	-	-	-	28,143	-	-
38810	Office of the Executive Director	Advanced Transportation and Congestion Management Technologies Deployment	-	-	-	830,169	77,051	-
38810	Office of the Executive Director	Alameda Underpass Imp	-	-	-	-	410,526	821,053
38810	Office of the Executive Director	Central Denver/BNSF Railroad Crossing Elimination	-	-	-	-	378,947	757,895
38810	Office of the Executive Director	Denver's Safety Revolution: Making Safer Streets for All (SS4A)	-	-	-	-	698,857	1,397,714
38810	Office of the Executive Director	Reunited Denver	-	-	-	-	3,547,468	7,094,936
38810	Office of the Executive Director	Safer Main Streets	-	-	-	297,793	75,764	-
38810	Office of the Executive Director	Washington Street Livability Project	-	-	-	1,473,767	2,542,263	5,083,891
38810	Office of the Executive Director	HUD- Community Project Funding - 16th St Mall	-	-	-	750,000	-	-
38820	Office of the Executive Director	Broadway Station & I-25 Safety/Access Imps-Phase 2	-	-	-	9,630,093	2,357,558	625,928
38820	Office of the Executive Director	Denver Passive Pedestrian Detection	-	-	-	374,661	-	-
38820	Office of the Executive Director	Denver Trails to Transit	-	-	-	-	75,000	150,000
38820	Office of the Executive Director	East Colfax Avenue Bus Rapid Transit	-	-	-	51,341,729	24,078,450	27,474,563
38820	Office of the Executive Director	Highline Canal Underpass at Yale Ave	-	-	-	1,074,171	1,608,375	1,199,669
38820	Office of the Executive Director	Highway Safety Improvement Program	-	-	-	376,071	1,664,840	3,223,771
38820	Office of the Executive Director	Jewell/Evans Station Bike & Pedestrian Bridge	-	-	-	2,854,335	690,366	161,459

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Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
38820	Office of the Executive Director	Metro Vision Regional Transportation Plan	-	-	-	-	26,087	52,174
38820	Office of the Executive Director	North Central Community Transportation Network Multimodal Improvements	-	-	-	-	249,743	499,486
38820	Office of the Executive Director	RTD DRCOG - Surface Transportation Block Grant	-	-	-	-	257,067	514,133
38820	Office of the Executive Director	Safe Routes to School	-	-	-	152,104	-	-
38820	Office of the Executive Director	Safer Main Streets	-	-	-	-	842,643	842,643
38820	Office of the Executive Director	Sheridan Blvd, Miss, & Morrison Intersection Safety Imprv	-	-	-	-	178,022	356,044
38820	Office of the Executive Director	South Platte River Trail Improvements	-	-	-	3,603,966	916,062	1,476,455
38820	Office of the Executive Director	Stanley British Ped Safety Imps	-	-	-	-	45,300	90,599
38820	Office of the Executive Director	TIP Buchtel and Evans Improvement	-	-	-	17,776	730,917	1,497,386
38820	Office of the Executive Director	TIP Program for Bayaud Ave & Phil Milstein Park	-	-	-	-	566,667	1,133,333
38820	Office of the Executive Director	Traffic Signal Investments	-	-	-	38,887	47,871	91,137
38820	Office of the Executive Director	Traffic Signal Technology Deployment	-	-	-	92,030	-	-
38820	Office of the Executive Director	Vision Zero	-	-	-	545,096	24,078	-
38820	Office of the Executive Director	ITS Systems	-	-	-	416,753	-	-
38820	Office of the Executive Director	RTD Bus Livability	-	-	-	2,731,610	-	-
38830	Office of the Executive Director	Broadway Station & I-25 Safety/Access Imps-Phase 2	-	-	-	20,295	44,948	89,896
38830	Office of the Executive Director	CDOT Nonattainment Area Air Pollution Mitigation Enterprise	-	-	-	-	85,714	171,429
38830	Office of the Executive Director	Highway Safety Improvement Program	-	-	-	17,963	29,141	57,679
38830	Office of the Executive Director	Jewell/Evans Station Bike & Pedestrian Bridge	-	-	-	-	1,418,624	1,027,838
38830	Office of the Executive Director	Safer Main Streets	-	-	-	4,605,715	1,556,482	2,084,311
38830	Office of the Executive Director	Sheridan Blvd, Miss, & Morrison Intersection Safety Imprv	-	-	-	-	19,780	39,560
38830	Office of the Executive Director	South Platte River Trail Improvements	-	-	-	1,687,420	584,088	529,859
38830	Office of the Executive Director	TIP Buchtel and Evans Improvement	-	-	-	22,072	961,537	1,877,366
38830	Office of the Executive Director	TIP Program for Bayaud Ave & Phil Milstein Park	-	-	-	-	66,667	133,333
38830	Office of the Executive Director	Traffic Signal Investments	-	-	-	5,927	4,164	10,126
38830	Office of the Executive Director	Transit Oriented Communities	-	-	-	-	571,429	1,142,857

Fund	Agency	Grant Program Name	2025 FTEs	2026 FTEs	2027 FTEs	2025 Actuals	2026 Estimated	2027 Estimated
38840	Office of the Executive Director	RTD Bus Livability	-	-	-	227,700	-	-
38710	Parks and Recreation Administration	Saving Americas Treasures	-	-	-	-	750,000	-
38720	Parks and Recreation Administration	Heron Pond Natural Area	-	-	-	423,545	33,585	-
38720	Parks and Recreation Administration	South Platte Wetland Habitat Restoration	-	-	-	6,065	-	-
38730	Parks and Recreation Administration	Heron Pond Natural Area	-	-	-	413,340	336,660	-
38730	Parks and Recreation Administration	Landscape Transformation	-	-	-	55,488	19,512	-
38730	Parks and Recreation Administration	Skyline Park: Outdoors in the Heart of Denver	-	-	-	-	250,000	750,000
38730	Parks and Recreation Administration	Westwood Recreation Center	-	-	-	-	300,000	300,000
38740	Parks and Recreation Administration	Bicycle Track	-	-	-	295,936	-	-
38740	Parks and Recreation Administration	High Line Canal Windsor and GVR	-	-	-	-	850,000	850,000
38740	Parks and Recreation Administration	Landscape Transformation	-	-	-	175,000	100,000	-
38740	Parks and Recreation Administration	Monuments Project - Denver Civic Center Park	-	-	-	49,536	2,250,465	-
38740	Parks and Recreation Administration	Westwood Park Improvements	-	-	-	150,000	-	-
		Capital Grants Total	**0.00**	**0.00**	**0.00**	**85,203,670**	**54,533,293**	**66,080,864**

Capital Grant Descriptions by Agency

Office of Climate Action, Sustainability, and Resiliency

The **Charge Ahead Colorado** grant funds charging stations for electric vehicles. Funded through a federal pass-through grant from the Regional Air Quality Council.

The **DOLA Climate Resilience hub** grant provides funding for the design and installation of equipment needed to enable the use of the 665-kilowatt direct current capacity (kWdc) community solar carport at the Central Park Recreation Center. Funded through a state grant from the Colorado Department of Local Affairs.

The **Energy Efficiency and Conservation Block Grant (EECBG)** supports a pilot project to install solar and battery storage systems at municipal facilities. Funded through a federal grant from the U.S. Department of Energy.

The **Fleet Zero** grant supports the installation of electric vehicle charging stations at 1271 W. Bayaud and 5440 N. Roslyn. Funded through a federal pass-through grant from the Colorado Energy Office.

Denver Arts and Venues

The **Loretto Heights** grant supports the preservation and redevelopment of the historic Loretto Heights Theatre and surrounding site, including improvements that enhance community and cultural programming. Funded through private foundations.

The **Public Art** grant funds the acquisition and installation of custom public artwork for the Central I-70 four acre park which is currently under construction as part of the Interstate 70 redevelopment. Funded through a state grant from the Colorado Department of Transportation.

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Transportation and Infrastructure

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

The **Alameda Underpass Improvement** grant supports the design and environmental review for reconstruction of the Alameda Avenue underpass between Kalamath and Cherokee Streets. The project will improve mobility with new sidewalks, a multi-use path, and expanded capacity for rail transit. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **Broadway Station and I-25 Safety/Access** grant funds the construction of a new southbound Interstate 25 on-ramp from the Broadway/Ohio Intersection and through the reconstruction of the local street network in the vicinity of the interchange, which includes Broadway, Lincoln, Kentucky, and Ohio Avenues. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **CDOT Nonattainment Area Pollution Mitigation Enterprise** grant supports Denver's efforts to reduce air pollution by improving first-and-last mile access to Federal Bus Rapid Transit (BRT). Funding supports safer and more connected bicycle, pedestrian, and bus facilities along east-west corridors, providing alternatives to driving alone. Funded through a state grant from the U.S. Department of Transportation.

The **Central Denver/BNSF Railroad Crossing Elimination** grant supports planning and safety and mobility improvements at six rail crossings between Walnut Street and Sante Fe Drive. In partnership with BNSF, the project will study these active public crossings to identify corridor-wide improvements that enhance the safety and movement of people and goods. Funded through a federal grant from the U.S. Department of Transportation.

The **Denver Passive Pedestrian Detection** grant funds infrared cameras for passive pedestrian detection at 17 intersections in pedestrian-heavy areas around Dicks Sporting Goods Park, Ball Arena, schools, and midblock crossings. Funded through a state grant from the Colorado Department of Transportation.

The **Denver's Safety Revolution: Making Safer Streets for All (SS4A)** grant supports planning, demonstration, and infrastructure improvements to prevent traffic deaths and serious injuries for all roadway users. Demonstration activities in Union Station, Downtown, and Five Points will use crash data to develop safety improvements at approximately 150 intersections. Implementation along Denver's High Injury Network will include speed cameras, signal timing improvements, and reconstruction of key intersections. Funded through a state grant from the Colorado Department of Transportation.

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

The **Denver Trails to Transit** grant supports the design and construction of the First Creek Trail connection to the 61st and Pena RTD A-Line station. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **East Colfax Avenue Bus Rapid Transit** grant funds the development of bus rapid transit along East Colfax Avenue. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The Federal **Highway Safety Improvement Program (HSIP)** funds the construction of nine new traffic signals at various locations. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **Highline Canal Underpass at Yale** funds the underpass project at the intersection of the High Line Canal Trail and E. Yale Avenue, just west of S. Holly Street intersection. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **HUD Community Project Funding - 16th Street Mall** grant supported the renovation and enhancement of the 16th Street Mall, including upgrades to pedestrian pathways, enhancements to public transportation facilities,

and the installation of new lighting and landscaping. Funded by Congressionally Directed Spending from the U.S. Department of Housing and Urban Development.

The **ITS Systems Project** funds implementation of the DRCOG Intelligent Traffic System Pool Project. Funded through a federal pass-through grant from the Denver Council of Regional Governments (DRCOG).

The **Jewell/Evans Station Bike and Ped Bridge** grant funds the construction of a bicycle and pedestrian bridge spanning Santa Fe and the rail corridor. Funded through a federal pass-through and state grant from the Colorado Department of Transportation.

The **Metro Vision Regional Transportation Plan** grant supports small area planning and infrastructure projects that contribute to the implementation of key outcomes within the Metro Vision Regional Transportation Plan. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **North Central Community Transportation Network Multimodal Improvements** grant supports multimodal transportation improvements in the Globeville and Elyria-Swansea neighborhoods. Funding will expand high-comfort bicycle facilities and improve crosswalk safety based on priorities identified through the GES Community Transportation Network planning project. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **Reunited Denver** project will construct a new pedestrian bridge, a new multimodal bridge and greenway, a new safety crossing railroad tracks, and remediate a contaminated parcel. Funded through a federal grant from the U.S. Department of Transportation.

The **RTD Bus Livability** grant is funding the reorganization and rebuilding of the transit way lanes of the 16th Street Mall from Market Street to Broadway. Funded through Federal Transit Capital Investment Grants.

The **RTD-DRCOG Surface Transportation Block Grant** supports a vision and alternatives study for the Welton Street corridor in Denver's historic Five Points neighborhood. The study will evaluate transit, pedestrian, bicycle, green infrastructure, and streetscape improvements that support community priorities, cultural heritage, and local businesses. Funded through a federal Surface Transportation Block Grant in partnership with the Regional Transportation District (RTD) and the Denver Regional Council of Governments (DRCOG).

The **Safe Routes to School Program** provides infrastructure improvements to get more children walking and biking to and from school. The project includes intersection improvements around Smith Elementary and Cole Arts and Science Academy. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **Safer Main Streets** grant will fund the construction of medians and pedestrian bulb-outs at various locations to improve safety and multimodal transportation. Locations include Broadway, Federal Boulevard, and Colfax Avenue. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **Sheridan Blvd, Mississippi, and Morrison Intersection Safety Improvement** project implements operation and safety improvements identified by a Road Safety Audit. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **Stanley British Pedestrian Safety Improvement Project** will enhance safety at Quebec Street and E. 4th Avenue through a Pedestrian Hybrid Beacon, pedestrian improvements, and upgraded School Zone signage, striping, and flashing beacons. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **South Platte River Trail Improvements** grant funds several projects that will provide an improved experience for all trail users, with wider concrete surfaces and adjacent crusher fine trails. Funded through a state grant from the Colorado Department of Transportation.

The **TIP Buchtel and Evans Improvements** grant funds the construction of a bicycle facility and pedestrian crossing improvements on Buchtel Blvd between University Blvd and Colorado Blvd. Funded through a federal pass-through and state grant from the Colorado Department of Transportation.

The **TIP Program for Bayaud Ave & Phil Milstein Park** funds will widen the existing trail and construct a new trail with lighting, wayfinding signs, and a pedestrian plaza. Funded through a federal pass-through and state grant from the Colorado Department of Transportation.

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The **Traffic Signal Investments** grant will fund the installation of a new High-Intensity Activated Crosswalk (HAWK) beacon at the intersection of South Federal Boulevard and Amherst Avenue. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **Traffic Signal Technology Deployment** grant will fund the installation of adaptive technology to the remaining signals along 56th Avenue between Quebec Street and Tower Road. The Adaptive technology will assist with changing traffic patterns that traditional signal timing cannot account for. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **Transit Oriented Communities Infrastructure** grant supports the Broadway Station Pedestrian Bridge, connecting the Broadway RTD Station with the NWSL soccer stadium and Sante Fe Yards development. The project improves pedestrian access and supports transit-oriented development and affordable housing. Funded through a state grant from the Colorado Department of Local Affairs, in partnership with the Colorado Energy Office and Colorado Department of Transportation.

The **Vision Zero** grant will fund Denver's Vision Zero Safety Awareness Campaign, with a focus on speed management. The emphasis areas include motorcycles, bicycles, and pedestrian safety. Funded through a federal pass-through grant from the Colorado Department of Transportation.

The **Washington St Livability Project** grant will help fund the construction of the redesign of Washington St between E 47th Ave and E 52nd Ave. Funded through a federal grant from the U.S. Department of Transportation.

Note: Some grant programs in the Department of Transportation and Infrastructure are funded from multiple funds. Hence, in the grant table, a grant may appear twice, when it is merely funded from two or more different funds.

Parks and Recreation

The **Bicycle Track** (consisting of Heron Pond Pump Track and Montbello Central Park Bike Pump Track) grant supports constructing bicycle pump tracks to improve the health of the Globeville, Elyria-Swansea, and Montbello neighborhoods and contribute to the overall health and well-being of those communities. Funded through private grants from the Colorado Health Foundation and the Denver Foundation respectively.

The **Heron Pond Natural Area** grant will develop a master plan and provide construction funding for an 80-acre regional open space in Denver and Adams County adjacent to the South Platte River. This will serve to expand and ecologically improve the Denver Heron Pond Natural Area. Funding has been provided by the Colorado Department of Natural Resources, State Board of the Great Outdoors Colorado (GOCO), Colorado Department of Public Health and Environment, and Adams County.

The **High Line Canal** grant funds design for enhanced trail surface in Windsor Neighborhood and Green Valley Ranch Canal Improvement Zone. Funded by High Line Canal Conservancy via state funded pass-through from the State Board of the Great Outdoors Colorado (GOCO).

The **Landscape Transformation** grants will convert existing non-functional and water intensive bluegrass turf to low maintenance native vegetation resulting in water conservation and higher ecological function for approximately 5.3 acres spread across 4 sites within Denver's park system. Funded through a state grant from the Colorado Water Conservation Board and intergovernmental agreement with the Board of Water Commissioners (Denver Water).

The **Monuments Project – Denver Civic Center Park** grant is for the Disability Rights Movement monument audit, community engagement, and Greek Theater south plaza design/construction at Civic Center Park. Funded through a private grant from the Mellon Foundation.

The **Saving America's Treasures** grant supports the rehabilitation of the Mount Morrison Civilian Conservation Corps Camp (CCC) mess hall and kitchen. Funded through a federal grant from The National Park Service.

The **Skyline Park: Outdoors in the Heart of Denver** supports funding for Halprin Fountain Colorado Garden Landscape using native plants, focusing on water conservation and safety improvement. Funded through a state grant from the State Board of the Great Outdoors Colorado.

The **South Platte River Wetland Habitat Restoration** provides Natural Resource Damages (NRD) funding to restore wetland habitat and water quality through planting and seeding a channel within the 8.8 acre parcel

along the South Platte River known as the Grant Frontier Park. Funded through a state grant from the Colorado Department of Public Health and Environment.

The **Westwood Recreation Center Geothermal System** supports the installation of geothermal loop systems or ground-source heat pumps. Funded through a state grant from the Colorado Energy Office.

The **Westwood Park Improvements** grant supports the design and construction of the Westwood Via Verde Trail project. Funded through a private grant from The Trust for Public Land.

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

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Proprietary Funds

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Proprietary Funds - Summary

Overview

Proprietary Funds are a category of funds that account for activities often seen in the private sector and operate in a similar manner. Specifically, Proprietary Funds traditionally use the Generally Accepted Accounting Principles (GAAP), including a full accrual basis of accounting and focusing on net income and capital maintenance and depreciation. The City maintains two different types of Proprietary Funds: Enterprise Funds and Internal Service Funds.

Enterprise Funds

Enterprise Funds account for operations that are financed and operated in a manner similar to businesses in the private sector. The intent of the governing body is that the cost of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. The City uses Enterprise Funds to account for its Wastewater Management, Denver Airport System, Environmental Services, Sidewalk Program, and Golf Course Funds.

Internal Service Funds

Internal Services Funds account for the financing of goods or services provided by one department or agency to other departments or agencies throughout the City on a cost reimbursement basis. The City uses Internal Service Funds to account for its Medical and Dental Self-insurance Programs, the Workers' Compensation Self-insurance Program, and the Asphalt Plant Operations. Internal Service Funds provide services that predominantly benefit governmental-type rather than business-type functions.

Enterprise Funds and Internal Service Funds differ in three ways:

1) Customers: the general public utilizes the services of Enterprise Funds, while other city departments or agencies within the City government utilize Internal Service Funds;

2) Cost Recovery: Enterprise Funds can be used for services for which the City may recover only a portion of the fees or user charges, whereas Internal Service Funds should only be used when the City will recover the full cost of the service provided; and

3) Accounting Standards: Enterprise Funds have the option to follow recently issued Financial Accounting Standards Board (FASB) guidelines. Proprietary Fund expenditures must be fully recovered by fees or other revenue to the fund; however, use of cash reserves within the specific fund may be used in years when the estimated revenue is less than expenditures.

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Internal Service Funds - Summary

Overview

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies throughout the City on a cost reimbursement basis. The City and County of Denver has four Internal Service Funds.

The **Asphalt Plant Internal Service Fund** produces asphalt for resurfacing and maintaining the City's streets and alleys. The Executive Director of the Department of Transportation and Infrastructure is the expending authority.

The **Workers' Compensation Internal Service Fund** accounts for the payment of workers' compensation claims and liabilities for city departments and agencies. A centralized payment is appropriated in the General Fund to pay workers' compensation premiums on behalf of all agencies funded by the General Fund, and approximately 80 percent of Workers' Compensation premiums are billed to the General Fund. All non-General Fund agencies are billed directly for workers' compensation premiums. The Chief Financial Officer is the expending authority.

The Workers' Compensation fund balance target policy states the City shall maintain the fund balance of the Workers' Compensation Fund so that at no time will the fund be less than 50 percent for adequacy of funding to meet all claims against the fund based upon an annual actuarial report. During challenging economic times, the balance may decrease but never to drop below a 50 percent confidence level. During normal or strong economic times, the annual premiums will be increased to build over time until the targeted 75 percent confidence level is reached. As part of the calculation, the City considers cash balances in the fund during the budget process, recognizing cash will be disbursed through the end of the year.

The **Dental Self-Insurance Fund** accounts for the payment of dental claims and administrative costs for the City's dental plan subsidized by the City and offered to employees as part of the benefits within the total compensation package. The Dental Self-Insurance Fund was created in 2005 to administer this benefit. Beginning in 2021, the program was converted from a Special Trust Fund to an Internal Service Fund due to recommendations from the City's outside auditor. Revenue to this fund includes both the City's share and the employee's share of the monthly premium. In 2022, the revenue included a cash transfer from the remaining balance of the Special Trust Fund, and the Special Trust Fund was closed. In 2024, the City began budgeting reserves—both INBR and 'cash reserves' in a segregated account, within the Fund's appropriation.

The **Medical Self-Insurance Fund** accounts for the payment of medical claims and administrative costs for the portion of the medical insurance program that is self-funded by the City. While the City offers its employees six subsidized medical plans with three separate providers to choose from, only one of the providers falls within the self-insurance program. The Medical Self-Insurance Program was implemented in 2020 with only one of the providers so that the City could assess if there would be sufficient cost savings over time to outweigh the risks of being self-insured, before considering full implementation or conversion to self-insurance. Beginning in 2021, the program was converted from a Special Trust Fund to an Internal Service Fund due to recommendations from the City's outside auditor. Revenue to this fund includes both the City's share and the employee's share of the monthly premium, as well as retiree premiums. In 2022, the revenue included a cash transfer from the remaining balance in the Special Trust Fund, and the Special Trust Fund was closed. In 2024, the City began budgeting reserves—both incurred but not reported "INBR" and 'cash reserves' in a segregated account, within the Fund's appropriation. In 2024, the Fund was converted from an appropriated basis to a revenue-based fund to increase flexibility for addressing fluctuations in claims payments. In 2025, the fund's appropriation is increased to reflect medical rate increases.

Additional information for the programs provided by these Internal Service Funds can be found in the agency detail section of this document.

Asphalt Plant (67100-5054000)	2025 Actuals	2026 Appropriated	2027 Recommended	$ Change	% Change
Expenditures by Type					
Personnel Services	819,022	895,252	1,273,211	377,959	42.22%
Services and Supplies	7,062,841	17,354,211	8,319,514	(9,034,697)	(52.06%)
Capital Equipment	61,494	458,405	-	(458,405)	(100.00%)
Internal Services and Misc.	43,004	59,414	166,748	107,334	180.65%
Expenditures by Type Total	**7,986,362**	**18,767,282**	**9,759,473**	**(9,007,809)**	**(48.00%)**
Expenditures by Activity					
Administration	471,417	531,036	477,493	(53,543)	(10.08%)
Capital Improvements	327,115	4,234,100	-	(4,234,100)	(100.00%)
Equipment Repair	308,231	699,999	-	(699,999)	(100.00%)
Production - Direct Costs	6,473,773	9,513,500	9,281,980	(231,520)	(2.43%)
Production - Indirect Costs/Overhead	405,826	750,001	-	(750,001)	(100.00%)
Reserve	-	2,580,241	-	(2,580,241)	(100.00%)
Vehicle/Equipment Replacement/ Expansion	-	458,405	-	(458,405)	(100.00%)
Expenditures by Activity Total	**7,986,362**	**18,767,282**	**9,759,473**	**(9,007,809)**	**(48.00%)**
Total Program Expenditures	**7,986,362**	**18,767,282**	**9,759,473**	**(9,007,809)**	**(48.00%)**
Personnel Complement (Budgeted)					
Administration	2.00	2.00	2.00	-	0.00%
Production - Direct Costs	7.00	7.00	9.00	2.00	28.57%
Personnel Complement Total	**9.00**	**9.00**	**11.00**	**2.00**	**22.22%**
Total Personnel Complement	**9.00**	**9.00**	**11.00**	**2.00**	**22.22%**
Revenue					
Internal Service and Indirect Cost	9,118,207	9,500,000	9,500,000	-	0.00%
Revenue Total	**9,118,207**	**9,500,000**	**9,500,000**	**-**	**0.00%**

Workers' Compensation (65100-2558100)	2025 Actuals	2026 Appropriated	2027 Recommended	$ Change	% Change
Expenditures by Type					
Personnel Services	7,994,141	7,732,921	7,813,957	81,036	1.05%
Services and Supplies	8,653,669	9,570,962	9,810,962	240,000	2.51%
Internal Services and Misc.	822,993	786,519	546,519	(240,000)	(30.51%)
Expenditures by Type Total	**17,470,804**	**18,090,402**	**18,171,438**	**81,036**	**0.45%**
Expenditures by Activity					
Indemnity and Medical	10,258,158	9,830,500	10,830,500	1,000,000	10.17%
WC Administration	7,212,646	8,259,902	7,340,938	(918,964)	(11.13%)
Expenditures by Activity Total	**17,470,804**	**18,090,402**	**18,171,438**	**81,036**	**0.45%**
Total Program Expenditures	**17,470,804**	**18,090,402**	**18,171,438**	**81,036**	**0.45%**
Personnel Complement (Budgeted)					
WC Administration	26.00	28.00	28.00	-	0.00%
Total Personnel Complement	**26.00**	**28.00**	**28.00**	**-**	**0.00%**
Revenue					
Interest Income	1,108,726	1,194,000	1,194,000	-	0.00%
Fees	-	300	300	-	0.00%
Internal Service and Indirect Cost	8,780,071	10,000,000	13,000,000	3,000,000	30.00%
Miscellaneous Other	2,052,492	760,000	760,000	-	0.00%
Revenue Total	**11,941,289**	**11,954,300**	**14,954,300**	**3,000,000**	**25.10%**

Medical Self-Insurance (66100-0604000)	2025 Actuals	2026 Appropriated	2027 Recommended	$ Change	% Change
Expenditures by Type					
Personnel Services	93,702,684	86,501,783	123,896,809	37,395,026	43.23%
Services and Supplies	8,749,861	10,330,000	10,619,747	289,747	2.80%
Internal Services and Misc.	5,212,668	-	-	-	0.00%
Expenditures by Type Total	**107,665,213**	**96,831,783**	**134,516,556**	**37,684,773**	**38.92%**
Expenditures by Activity					
Self-Insurance Benefits Programs	107,665,213	96,831,783	134,516,556	37,684,773	38.92%
Expenditures by Activity Total	**107,665,213**	**96,831,783**	**134,516,556**	**37,684,773**	**38.92%**
Total Program Expenditures	**107,665,213**	**96,831,783**	**134,516,556**	**37,684,773**	**38.92%**
Revenue					
Miscellaneous Other	94,943,094	99,844,451	127,412,719	27,568,268	27.61%
Revenue Total	**94,943,094**	**99,844,451**	**127,412,719**	**27,568,268**	**27.61%**

Dental Self-Insurance (66200-0604100)	2025 Actuals	2026 Appropriated	2027 Recommended	$ Change	% Change
Expenditures by Type					
Personnel Services	9,038,601	4,867,297	-	(4,867,297)	(100.00%)
Services and Supplies	414,610	435,390	-	(435,390)	(100.00%)
Restricted Budget	-	2,369,600	-	(2,369,600)	(100.00%)
Expenditures by Type Total	**9,453,211**	**7,672,287**	**-**	**(7,672,287)**	**(100.00%)**
Expenditures by Activity					
Self-Insurance Benefits Programs	9,453,211	7,672,287	-	(7,672,287)	(100.00%)
Expenditures by Activity Total	**9,453,211**	**7,672,287**	**-**	**(7,672,287)**	**(100.00%)**
Total Program Expenditures	**9,453,211**	**7,672,287**	**-**	**(7,672,287)**	**(100.00%)**
Revenue					
Miscellaneous Other	9,861,505	9,974,796	9,974,796	-	0.00%
Revenue Total	**9,861,505**	**9,974,796**	**9,974,796**	**-**	**0.00%**

Enterprise Funds - Summary

Overview

Enterprise Funds account for operations financed and operated in a manner like private business. The intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. All proposed Enterprise Funds go through the Council process prior to adoption. Once adopted, each Enterprise Fund also goes through the annual budget process requiring City Council's approval of the appropriation. Enterprise Funds may not be used for normal government operations or services but can be used to fund public utilities, health care, recreation, and transportation needs.

Enterprise Funds are not commingled with the General Fund and have a separate accounting and financial reporting process. The Denver Revised Municipal Code Subtitle B, Article VII, Part 3, Sections 7.3.1 and 7.3.2 outlines and limits how Enterprise Funds may be used. The City and County of Denver has the following five Enterprise Funds:

The **Wastewater Management Enterprise Fund** accounts for all sanitary and storm sewer operations in the City, including daily operations, monitoring, maintenance, repair and rehabilitation of related infrastructure, and planning and development for future needs. Primary sources of revenue for the fund are fees collected for storm drainage and sanitary sewer services. The Executive Director of the Department of Transportation and Infrastructure (DOTI) is the expending authority.

The **Aviation Enterprise Fund** accounts for the operation, maintenance, planning, and development of Denver International Airport (DEN). DEN is the largest airport in the United States by size with 53 square miles of land. DEN serves over 187 destinations across the United States and around the world and is known for its innovations in public art, operations, technology, service, and management. It is Colorado's primary economic engine, generating an estimated $42 billion in economic impact for the state. Revenues from airline sources such as facility rentals and landing fees as well as non-airline sources such as parking, concessions, and car rental charges support operations. The Chief Executive Officer of Aviation is the expending authority. More information regarding operations and service delivery can be found within the Aviation section of this budget book.

The **Environmental Services Enterprise Fund** accounts for the management and operation of environmental programs and services throughout the City. This includes programs addressing environmental health and sustainability through improving air, land, and water quality. It also accounts for the operation and activity of the City's chemical waste disposal and phase out of hazardous materials disposal sites. The primary source of revenue for the fund is landfill tipping fees at the Denver Arapahoe Disposal Site (DADS). The Executive Director of Public Health and Environment is the expending authority. More information regarding operations and service delivery can be found under Environmental Services within the Department of Public Health and Environment section of this budget book.

The **Golf Enterprise Fund** accounts for the operation and maintenance of the City's 5 18-hole golf courses, one 27-hole golf complex, two 9-hole par-3 courses, 72 holes of miniature golf, 4 junior courses, driving ranges, and pro shops. Denver Golf is home to First Tee Colorado Rocky Mountains, serving over 14,000 children annually. Primary activities include grounds maintenance, nightly watering functions, and providing starters and rangers for the golf courses. Revenues from greens fees, golf lessons, concession fees, cart rental fees, and pro shop revenues support fund operations. The Executive Director of Parks and Recreation is the expending authority. More information regarding operations and service delivery can be found under Golf within the Parks and Recreation section of this budget book.

The **Sidewalk Enterprise Fund**, established by Ordinance 307-22 in 2022, aims to create a comprehensive, accessible sidewalk network while alleviating the burden on individual property owners for sidewalk construction, reconstruction, and repair. This fund introduces a sidewalk service charge for every lot or parcel within the city. Revenue from this charge is dedicated to the City's efforts in constructing, reconstructing, and repairing sidewalks and related infrastructure. The Executive Director of the Department of Transportation and Infrastructure (DOTI) is the expending authority. More information regarding operations and service delivery can be found within the DOTI section of this budget book.

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Wastewater Management Enterprise Fund

Financial Summary

Wastewater (72000-5060000)	2025 Actuals	2026 Appropriated	2027 Proposed
Revenue			
Charges for Services	235,171,747	238,994,264	249,449,920
Fees	1,610,498	1,196,197	1,196,197
Interest Income	8,974,371	4,184,303	4,184,303
Internal Service and Indirect Cost	3,861,742	2,211,150	2,211,150
Investment Service	(922,121)	-	-
Licenses and Permits	(125)	-	-
Miscellaneous Other	210,296	3,065,600	1,000,000
Property	475,672	291,958	291,958
Total Revenues	**249,382,079**	**249,943,472**	**258,333,528**
Operating Expenditures			
Capital Projects Management	9,978,741	13,326,237	13,574,453
Right-of-Way Services	11,363,492	14,343,012	14,449,064
Wastewater Administration	87,160,828	110,640,146	112,775,186
Wastewater Operations	23,111,968	31,768,488	29,331,923
Total Operating Expenditures	**131,615,028**	**170,077,883**	**170,130,626**
Expenditures by Type			
Personnel Services	46,934,814	55,103,662	56,418,421
Services and Supplies	77,781,635	97,091,178	99,324,669
Capital Equipment	2,328,957	6,766,584	3,271,077
Internal Services and Misc.	4,569,622	11,116,459	11,116,459
Total Operating Expenditures (by type)	**131,615,028**	**170,077,883**	**170,130,626**
Capital Improvements			
Water Quality Capital Projects	11,602,743	6,000,000	10,800,000
WMD 2018 Bond Construction	576,588	-	-
WMD Sanitary Capital Improvement	16,151,975	26,900,000	15,750,000
WMD Storm Capital Improvement	44,334,096	30,900,000	16,450,000
WMD UDFCD Tracking	2,359,913	100,000	-
Total Capital Improvements	**75,025,315**	**63,900,000**	**43,000,000**
Debt Payments			
Wastewater Management Division Bond Debt Service	7,635,425	8,700,000	8,700,000
Total Debt Payments	**7,635,425**	**8,700,000**	**8,700,000**
Personnel Complement			
Administrative Services	4.78	4.38	5.38
Finance - Logistics	4.00	4.00	4.00
Finance	6.00	7.00	6.00
Accounting Services	17.09	15.99	12.90
Customer Services	24.00	23.80	23.80
Support Services	10.00	10.00	10.00
Safety	8.00	8.00	8.00
Director of Operations	8.50	8.50	8.50
Systems Maintenance	57.00	56.00	56.00
Television Crews	16.28	18.28	18.00
Quality Control	9.00	8.00	8.00
Laboratory	9.00	9.00	9.00
Construction Operations	33.00	33.00	32.00
Water Quality	18.93	18.93	17.00
Utility Locates	12.00	12.00	12.00

Wastewater (72000-5060000)	2025 Actuals	2026 Appropriated	2027 Proposed
Green Infrastructure	9.00	9.00	10.00
Administration	4.00	5.00	5.00
Survey	16.75	16.75	16.00
Inspection	27.50	30.50	30.00
Development Services	21.50	22.50	22.50
Engineering Regulatory and Analytics	15.00	14.00	14.00
Administration	11.00	11.00	13.00
Planning and Design	21.50	21.00	21.00
Construction	24.00	24.00	23.00
Special Projects	16.36	16.05	16.05
NDCC Support	2.00	2.00	2.00
Total Personnel Complement	**406.19**	**408.68**	**403.13**
Transfers			
Transfer to Alternative Transportation SRF	-	-	10,500
Transfer to Wastewater Bond Debt Service	14,510,842	14,507,175	14,513,925
Transfer to Wastewater Planned Fleet Replacement	7,859,000	3,065,600	1,000,000
Transfer to Wastewater Sanitary Capital Projects	16,900,000	26,900,000	15,750,000
Transfer to Wastewater Sanitary Operations	13,500,000	13,500,000	13,500,000
Transfer to Wastewater Storm Capital Projects	47,250,000	30,900,000	16,450,000
Transfer to Water Quality Capital Projects	8,300,000	6,000,000	10,800,000
Total Transfers	**108,319,842**	**94,872,775**	**72,024,425**

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Capital Improvements

Projects			2027 Proposed
Wastewater Management Division			
72400-5061000 WMD Sanitary Capital Improvement			
	PA800	Sanitary Capital - North	12,000,000
	PW715	Facility Improvements	3,000,000
	PZ711	WW Capital Maintenance - Utility Hole and Pipe Rehabilitation	750,000
	Total		**15,750,000**
72700-5061000 WMD Storm Capital Improvement			
	PC707	Citywide Concrete Improvements	2,200,000
	PC708	General Storm Improvements	3,500,000
	PC708	Waterway Improvements	2,000,000
	PH718	Storm Capital - Southeast	6,000,000
	PH725	Storm Capital - Southwest	2,000,000
	PZ710	WW Capital Maintenance - Citywide Storm Rehabilitation	750,000
	Total		**16,450,000**
72705-5061000 Water Quality Capital Projects			
	PC708	Water Quality Implementation	10,600,000
	PC708	Water Quality Project Development	100,000
	PZ712	WW Capital Maintenance - Green Infrastructure Maintenance	100,000
	Total		**10,800,000**
	Grand Total		**43,000,000**

Aviation Enterprise Fund

Financial Summary

Aviation (73000-6000000)	2025 Actuals	2026 Appropriated	2027 Recommended
Revenue			
Facility Rentals	471,964,884	510,392,000	563,117,000
Landing Fees	231,481,880	249,900,000	251,100,000
Parking Revenue	249,345,638	271,167,052	259,852,523
Car Rental Revenue	77,274,280	100,720,845	90,851,036
Concessions Revenue	142,045,388	148,780,806	157,065,006
Aviation Fuel Tax	33,539,204	37,948,157	35,658,108
Hotel	77,501,270	85,293,154	86,147,831
Ground Transportation	27,407,321	29,104,564	30,430,406
Other Sales & Charnges	6,581,693	7,316,040	8,526,012
Passenger Facility Charges	154,219,975	159,739,157	159,668,585
Customer Facility Charges	83,696,795	83,330,475	83,193,918
Investment Income	190,174,338	36,000,000	50,000,000
Other Non-Operating Revenues	27,083,080	600,000	600,000
Total Aviation Revenues	**1,772,315,746**	**1,720,292,250**	**1,776,210,425**
Operating Expenditures			
Executive Office	23,894,358	30,266,637	28,218,649
Chief of Staff	12,596,331	18,459,428	21,018,847
Commercial	31,819,819	38,414,261	36,636,836
Finance	67,026,315	95,644,009	96,704,884
Operations	447,595,580	519,636,379	547,308,661
Construction and Infrastructure	72,350,792	86,987,382	89,039,777
Total Operating Expenditures	**655,283,195**	**789,408,096**	**818,927,654**
Expenditures by Type			
Personnel Services	210,021,562	232,381,600	238,514,956
Services and Supplies	359,399,483	462,483,473	481,660,004
Internal Services and Misc.	85,862,150	94,543,023	98,752,694
Total Operating Expenditures (by type)	**655,283,195**	**789,408,096**	**818,927,654**
Capital Equipment and Improvements			
73851-6000000 Capital Equipment	36,230,329	30,000,000	30,000,000
73851-6000000 Capital Improvements	140,094,072	147,948,038	172,761,824
Total Capital Equipment and Improvements	**176,324,401**	**177,948,038**	**202,761,824**
Debt Service Funds			
73820-6000000 Airport Interest and Replacement	638,575,368	628,131,000	628,131,000
Total Debt Service Funds	**638,575,368**	**628,131,000**	**628,131,000**
Customer Facility Charge			
73790-6000000	4,612,710	70,000,000	70,000,000
Total Customer Facility Charge	**4,612,710**	**70,000,000**	**70,000,000**
Hotel			
73130-6000000	38,332,955	49,805,116	51,390,328
Total Hotel	**38,332,955**	**49,805,116**	**51,390,328**
Concessions Joint Marketing Funds			
73880-6000000	2,770,135	5,000,000	5,000,000
Total Joint Concessions and Marketing Funds	**2,770,135**	**5,000,000**	**5,000,000**
Total Aviation Expenditures	**1,515,898,764**	**1,720,292,250**	**1,776,210,806**
Personnel Complement			
Aviation Department Summary	1,474.25	1,516.25	1,521.25

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Environmental Services Enterprise Fund

Financial Summary

Environmental Services (78000-6506000)	2025 Actuals	2026 Appropriated	2027 Proposed
Revenue			
Charges for Services	697	-	-
Interest Income	825,677	322,000	322,000
Internal Service and Indirect Cost	37,845	10,000	10,000
Investment Service	(86,602)	-	-
Miscellaneous Other	985,813	1,519,500	769,500
Use Charges	10,320,127	10,678,942	10,678,942
Total Revenues	**12,083,558**	**12,530,442**	**11,780,442**
Operating Expenditures			
Environmental Quality Division	10,362,358	12,721,034	13,149,754
Total Operating Expenditures	**10,362,358**	**12,721,034**	**13,149,754**
Expenditures by Type			
Personnel Services	6,308,506	7,590,821	7,829,541
Services and Supplies	2,319,477	3,092,687	3,217,687
Capital Equipment	57,767	25,000	90,000
Internal Services and Misc.	1,676,608	2,012,526	2,012,526
Total Operating Expenditures (by type)	**10,362,358**	**12,721,034**	**13,149,754**
Capital Improvements			
Enviro Services Seed Capital	2,089,477	1,500,000	1,500,000
Lowry Closure Fund	5,791,419	750,000	1,000,000
Underground Storage Tanks	88,681	300,000	250,000
Total Capital Improvements	**7,969,578**	**2,550,000**	**2,750,000**
Personnel Complement			
Administration	11.25	17.95	9.80
Environmental Land Use & Planning (ELUP)	13.00	13.00	13.00
Clean Air and Water Quality	13.00	13.00	12.00
Environmental Management & Operations (EMO)	9.00	9.00	9.00
Centralized Cost Recovery	-	-	6.70
Total Personnel Complement	**46.25**	**52.95**	**50.50**
Transfers			
Transfer to Alternative Transportation SRF	-	15,000	242,405
Transfer to Environmental Capital Fund	1,500,000	1,500,000	1,500,000
Transfer to General Fund	1,967,471	194,616	194,616
Transfer to Underground Storage Tanks Fund	200,000	300,000	250,000
Total Transfers	**3,667,471**	**2,009,616**	**2,187,021**

Capital Improvements

Projects			2027 Proposed
Environmental Quality			
78310-6506000 Hazardous Substance Response Fund (Lowry Closure Fund)			
	EZ999	Environmental Quality (EQ) Capital Transfer	1,000,000
	Total		**1,000,000**
78410-6506000 Underground Storage Tanks			
	EZ005	Underground Storage Tanks	250,000
	Total		**250,000**
78500-6506000 Environmental Capital Fund			
	EZ500	Environmental Capital Fund	1,500,000
	Total		**1,500,000**
	Grand Total		**2,750,000**

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Golf Enterprise Fund

Financial Summary

Golf (79000-7029000)		2025 Actuals	2026 Appropriated	2027 Proposed
Revenue				
Charges for Services		(51,295)	-	4,176
Fees		-	541	-
Interest Income		876,084	230,099	300,189
Internal Service and Indirect Cost		742	865	897
Investment Service		(91,612)	(25,398)	(25,398)
Miscellaneous Other		210,551	274,742	39,899
Use Charges		27,291,116	28,153,475	29,905,028
	Total Revenues	**28,235,586**	**28,634,324**	**30,224,791**
Operating Expenditures				
Golf		20,226,906	23,848,633	27,033,817
	Total Operating Expenditures	**20,226,906**	**23,848,633**	**27,033,817**
Expenditures by Type				
Personnel Services		11,309,368	12,923,831	13,770,496
Services and Supplies		5,935,623	7,867,512	7,105,025
Capital Equipment		795,654	698,200	3,648,000
Internal Services and Misc.		2,186,260	2,359,090	2,510,296
	Total Operating Expenditures (by type)	**20,226,906**	**23,848,633**	**27,033,817**
Capital Improvements				
Golf Enterprise Capital Improv		978,518	14,000,000	2,000,000
	Total Capital Improvements	**978,518**	**14,000,000**	**2,000,000**
Personnel Complement				
Golf Operation		12.00	14.00	18.00
City Park Pro Shop		15.32	15.32	8.00
Evergreen Pro Shop		9.06	10.06	6.00
Harvard Gulch Pro Shop		7.48	7.48	4.00
Kennedy Golf Maintenance		17.90	18.90	10.00
Overland Pro Shop		14.98	12.98	6.00
Wellshire Maintenence		14.96	14.96	7.00
Willis Case Maintenence		12.56	12.56	6.00
Junior Golf		8.44	8.44	5.00
Aqua Golf		4.47	4.47	2.00
	Total Personnel Complement	**117.17**	**119.17**	**72.00**

Capital Improvements

Projects		2027 Proposed
Golf		
79400-7029000 Golf Enterprise Capital Improvements		
RG100	Golf Course Construction	2,000,000
Total		**2,000,000**
Grand Total		**2,000,000**

Sidewalks Enterprise Fund

Financial Summary

Sidewalks (76000-5090000)	2025 Actuals	2026 Appropriated	2027 Proposed
Revenue			
Charges for Services	27,803,347	-	-
Interest Income	235,429	-	-
Investment Service	(9,554)	-	-
Miscellaneous Other	1,986,409	-	300,000
Use Charges	-	37,594,775	37,796,366
Total Revenues	**30,015,631**	**37,594,775**	**38,096,366**
Operating Expenditures			
Sidewalks Administration	470,534	7,656,530	3,988,173
Sidewalks Capital	-	-	335,049
Sidewalks Operations	-	87,651	85,103
Total Operating Expenditures	**470,534**	**7,744,181**	**4,408,325**
Expenditures by Type			
Personnel Services	78,519	4,744,181	2,236,281
Services and Supplies	391,584	1,400,000	1,167,994
Capital Equipment	-	300,000	4,050
Internal Services and Misc.	432	1,300,000	1,000,000
Total Operating Expenditures (by type)	**470,534**	**7,744,181**	**4,408,325**
Capital Improvements			
Sidewalks Capital	3,658,055	33,006,714	36,617,500
Total Capital Improvements	**3,658,055**	**33,006,714**	**36,617,500**
Personnel Complement			
Executive Office	-	6.15	9.15
Finance	-	1.00	1.00
Accounting Services	-	0.10	0.10
Customer Services	-	0.20	1.20
Construction Inspection/Operations	-	0.60	0.60
Total Personnel Complement	**-**	**8.05**	**12.05**

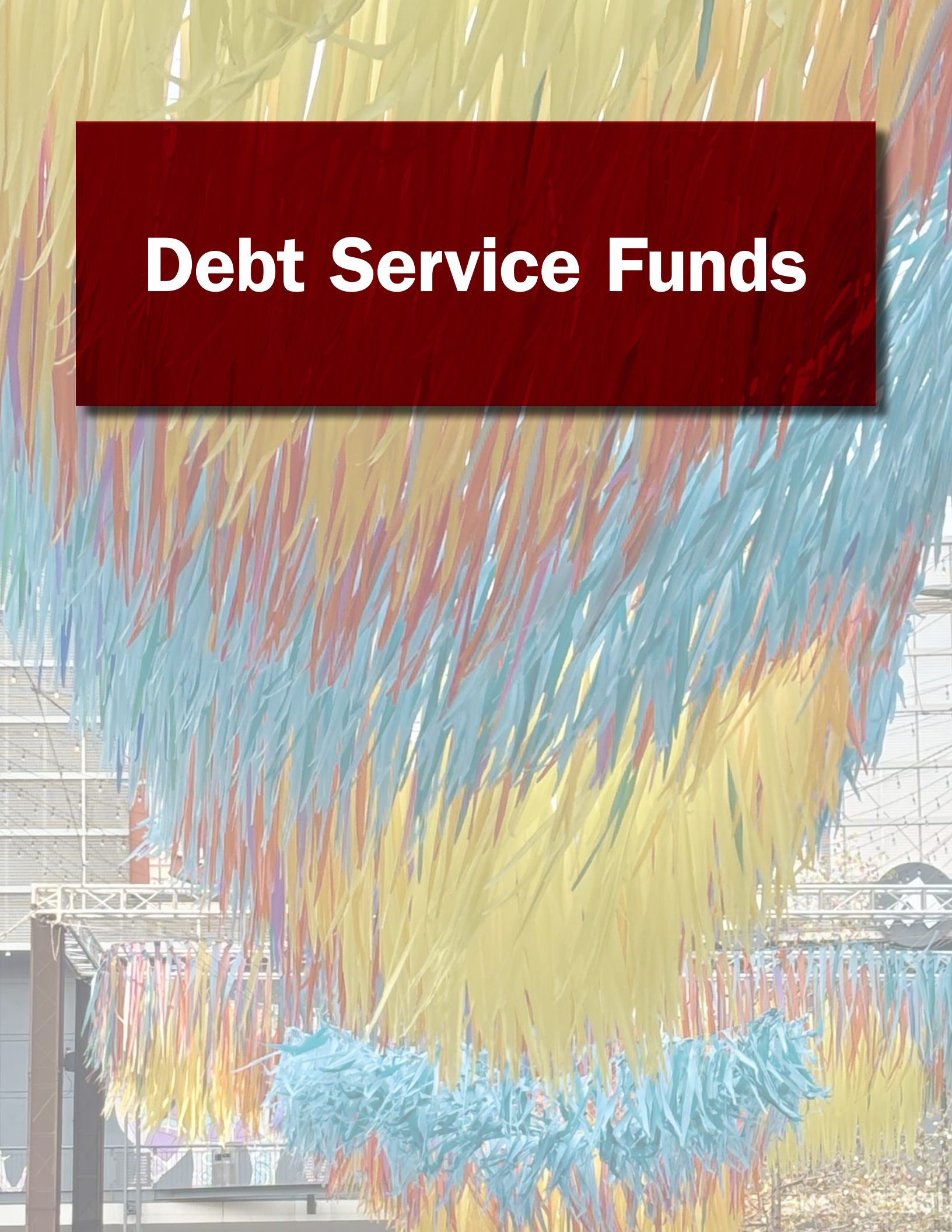
Capital Improvements

Projects			2027 Proposed
Sidewalks			
76300-5095000 Sidewalk Enterprise Capital Improvements			
	PSA01	Sidewalk Capital Maintenance	10,000,000
	PSA01	Sidewalk Discretionary	26,617,500
	Total		**36,617,500**
	Grand Total		**36,617,500**

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Debt Service Funds



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Debt Service Funds

Provided herein is an overview of long-term debt and lease obligations, which addresses the methods used by the City and County of Denver to finance certain capital projects, including property and equipment. Included in this overview is information about General Obligation (GO) and Revenue Bonds and lease purchase agreements, including Certificates of Participation (COPs).

Any information in this section dated after December 31, 2025 is estimated and unaudited. Since May 2010, the City's General Obligation Bonds have been continuously rated AAA, the highest bond rating, by all three major national credit rating agencies. These strong ratings attract investors and help lower the cost to taxpayers when the City borrows money.

General Obligation Bonds

General Obligation Bonds are backed by the full faith and credit of the City and are payable from ad valorem property taxes and other general revenues. Except for refunding bonds issued to achieve savings, Denver voters must approve general obligation debt prior to issuance.

In November 2017, Denver voters authorized $937,418,500 of new Elevate Denver General Obligation Bonds to address a wide variety of infrastructure improvements citywide. In June 2018, the Series 2018A Bonds were issued in the principal amount of $193,000,000, in May 2019, the Series 2019A Bonds were issued in the principal amount of $81,910,000, in November 2019, the Series 2019C Bonds were issued in the principal amount of $117,265,000, in December 2020, the Series 2020A Bonds were issued in the principal amount of $169,925,000, in May 2022, the Series 2022A Bonds were issued in the principal amount of $246,080,000, and in April 2024, the Series 2024A Bonds were issued in the principal amount of $129,235,000. As of August 31, 2026, the City has $3,500 in authorized but unissued general obligation bonds from the 2017 authorization for the Elevate Denver GO Bond Program. It is unlikely that any further general obligation bonds will be issued under the Elevate Denver GO Bond Program.

In November 2021, Denver voters authorized $260,030,000 of new RISE Denver General Obligation Bonds to address a wide variety of infrastructure improvements citywide. In May 2022, the Series 2022B and Series 2022C Bonds were issued in the principal amounts of $81,710,000 and $38,600,000, respectively, and in April 2024, the Series 2024B Bonds were issued in the principal amount of $139,720,000. As of August 31, 2026, the City does not have any remaining authorized but unissued general obligation bonds from the 2021 authorization for the RISE Denver GO Bond Program.

In November 2025, Denver voters authorized $950,000,000 of new Vibrant Denver General Obligation Bonds to address a wide variety of infrastructure improvements citywide. In March 2026, the Series 2026A and 2026B Bonds were issued in the principal amounts of $217,575,000 and $192,500,000, respectively. As of August 31, 2026, the City has $539,925,000 in authorization remaining.

The principal amounts for the Series 2026A and Series 2026B Bonds and the $3,500 in authorized but unissued general obligation bonds from the 2017 authorization for the Elevate Denver General Obligation Bond Program are not included in the calculations presented on the following pages, unless otherwise noted.

Debt Limitations

The City Charter limits general obligation bonded debt, excluding self-supporting water bonds, to three percent of the actual value of taxable property within the City.

The following schedule sets forth the computation of the general obligation debt margin of the City as of December 31, 2025.

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Computation of the General Obligation Debt Margin ($ in thousands)

TOTAL ESTIMATED ACTUAL PROPERTY VALUATION	$244,647,640
Maximum general obligation debt allowed (3 percent of total valuation)	$7,339,429
Outstanding bonds chargeable to limit	$927,910
Less amount reserved for long-term debt in fund balance	$179,764
Net chargeable to bond limit	$748,146
Legal Debt Margin	$6,591,283
Percent of Charter limit	10.19%

Existing Debt

The City's outstanding general obligation debt as of December 31, 2025, consisted of the following:

Series	Final Maturity Date	Amount Outstanding
2013A Better Denver & Refunding Bonds^	2030	$9,285,000
2014A Better Denver Mini-Bonds*	2028	$6,000,000
2018A Elevate Denver Bonds	2033	$60,720,000
2019A Elevate Denver Bonds	2029	$41,615,000
2019C Elevate Denver Bonds	2033	$20,020,000
2020A Elevate Denver Bonds	2039	$145,500,000
2020B General Obligation Refunding Bonds	2030	$217,145,000
2022A Elevate Denver Bonds	2039	$176,795,000
2022B RISE Denver Bonds	2042	$66,930,000
2022C RISE Denver Bonds	2027	$11,250,000
2024A Elevate Denver Bonds	2039	$80,750,000
2024B RISE Denver Bonds	2042	$91,900,000
Total General Obligation Bonds		**$927,910,000**

*The Series 2014A amount outstanding excludes compound interest of $4,380,600 for the mini-bonds as of December 31, 2025.

Indicators Related to General Obligation Debt Burden

Outstanding general obligation debt	$927,910,000
Total Estimated Actual Value*	$244,647,640,439
Net Assessed Value*	$26,045,588,170
Population as of July 1, 2025 (US Census Bureau)	740,613
Ratio of net direct general obligation debt to actual value	0.38%
Ratio of net direct general obligation debt to net assessed value	3.56%
Net direct general obligation debt per capita	$1,253

*From 2025 Final Certification for Valuation by County Assessor

Revenue Bonds

Revenue Bonds are payable from a specific, dedicated source of revenue that does not pledge the full faith and credit of the City. Denver's outstanding revenue bonds are described below. There are no City Charter limitations stipulating maximum revenue bond debt.

Excise Tax Revenue Bonds (also referred to as Dedicated Tax Revenue Bonds)

The majority of Denver's outstanding, non-airport Revenue Bonds are backed by dedicated excise taxes (portions of the City's Lodgers' tax and sales tax on short-term auto rentals and prepared food and beverages). Except for refunding bonds issued to achieve savings, Denver voters must approve these bonds prior to issuance.

In November 2015, Denver voters authorized the issuance of up to $778 million of new Excise Tax Revenue Bonds supported by pledged portions of the Lodgers', Food and Beverage, and Auto Rental Taxes for the purpose of financing tourism related projects for the National Western Center campus and for expansion improvements to the Colorado Convention Center. The City has issued all the debt under this authorization and no authorization remains.

In April 2016, the Series 2016A and 2016B Dedicated Tax Revenue Refunding and Improvement Bonds in the principal amount of $397,310,000 were issued to advance refund and decrease all the outstanding Series 2005A and 2009A Excise Tax Revenue Bonds as well as fund a portion of the construction and improvement costs for the National Western Center campus and the Colorado Convention Center Expansion Project. The City pledged additional portions of revenues for the repayment of the 2016A-B Bonds that were not previously pledged to the repayment of the 2005A and 2009A Bonds. The previously unpledged 3.25% and 3.5% portions of the Lodger's Tax and Auto Rental Tax, respectively, have been pledged to the repayment of the 2016A-B Bonds. Any portions of the additional pledged Lodger's Tax and Auto Rental Tax not utilized for debt service payment are then directed to the General Fund.

In August 2018, the City issued Dedicated Tax Revenue Bonds, Series 2018A-B, in the principal amount of $299,999,984 to provide additional project funding for the National Western Center campus.

In April 2021, the City issued Dedicated Tax Revenue Bonds, Series 2021A, in the principal amount of $273,830,000 to provide additional project funding for the National Western Center campus and the Colorado Convention Center Expansion Project.

No new excise tax or increase to existing excise taxes were imposed in conjunction with the issuance of the City's outstanding Excise Tax Revenue Bonds.

The City's outstanding excise tax revenue bonds as of December 31, 2025, consisted of the following:

Series	Final Maturity Date	Amount Outstanding
2016A Dedicated Tax Revenue Refunding & Improvement Bonds	2046	$192,870,000
2016B Dedicated Tax Revenue Refunding & Improvement Bonds (taxable)	2032	$42,285,000
2018A-1 Dedicated Tax Revenue Bonds	2048	$151,485,000
2018A-2 Dedicated Tax Revenue Bonds*	2040	$88,514,984
2018B Dedicated Tax Revenue Bonds (taxable)	2029	$39,730,000
2021A Dedicated Tax Revenue Bonds	2051	$273,830,000
Total Excise Tax Bonds		**$788,714,984**

*Amount outstanding excludes compound interest of $30,919,853 as of 12/31/25.

Airport System Revenue Bonds

As of December 31, 2025, the outstanding Airport System Revenue Bonds totaled $6,596,200,000 and have multiple maturities that range from 2026 to 2053. The bonds were issued to finance the construction of capital projects at the airport and to refinance earlier bond issuances. The bonds are payable solely from revenues derived by the Airport System and the City, through its Department of Aviation, has pledged future Airport System Net Revenues, as defined in the 2018 Airport System Amended and Restated General Bond Ordinance and the 2013 Airport System Supplemental Subordinate Bond Ordinance. It is expected that the outstanding Airport System Revenue Bonds will total $6,295,845,000 as of December 31, 2026.

Wastewater Revenue Bonds

In January 2012, the City issued $50,425,000 of Series 2012 Wastewater Revenue Bonds on behalf of the Wastewater Management Enterprise Fund of the City's Department of Public Works to finance improvements

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to the City's storm drainage facilities and to refund the remaining $20,350,000 of outstanding Series 2002 Wastewater Revenue Bonds. The bonds are payable solely from revenues derived by the City from the operation of its storm drainage and sanitary sewer facilities. The bonds will mature in 2032.

In November 2016, the City issued $115,000,000 of Series 2016 Wastewater Revenue Bonds on behalf of the Wastewater Management Enterprise Fund to finance the Platte to Park Hill storm drainage project. The bonds will mature in 2046.

In February 2018, the City issued $103,050,000 of Series 2018 Wastewater Revenue Bonds on behalf of the Wastewater Management Enterprise Fund to finance citywide storm drainage and sanitary sewerage improvements, including the Platte to Park Hill storm drainage project. The bonds will mature in 2047.

As of December 31, 2025, $192,995,000 of Wastewater Revenue bonds are outstanding. As of December 31, 2026, $185,840,000 are expected to be outstanding.

Lease Purchase Agreements

The City utilizes lease purchase agreements to facilitate the financing of certain public capital projects and capital equipment. The leases are subject to annual appropriation by the City Council and do not constitute a general obligation or other indebtedness of the City within the meaning of any constitutional, statutory, or Charter debt limitations. The City's obligation to make payments relating to its various leases is contingent upon the City appropriating the rental payments for the then-current fiscal year. In the event of non-appropriation, the lease terminates, and the pledged assets are liquidated to the benefit of the lease holders. In May 2026, the Series 2026 Certificates of Participation (COPs) were executed and delivered in the principal amount of $217,575,000 and $192,500,000, respectively. As of August 31, 2026, the City has $539,925,000 in authorization remaining.

The principal amounts for the Series 2026 COPs are not included in the calculations presented on the following pages, unless otherwise noted.

As of December 31, 2025, the principal portions of base rentals under the lease purchase agreements were $491,305,414. Of this amount, $469,489,640 was attributable to certificated lease purchase agreements and $21,815,774 was attributable to non-certificated capital leases.

Certificated Lease Purchase Agreements

Certificates of Participation have been executed and delivered in conjunction with various lease purchase agreements discussed in the paragraph above. The City's outstanding COPs as of December 31, 2025, consisted of the following:

Lease Purchase	Agreements	Final Maturity Date	Amount Outstanding
Series 2012C1-C3	Police Stations and other Denver Properties	2031	$ 13,110,000
Series 2015	Fire Station & Library Facilities	2034	$ 11,430,000
Series 2017A	Denver Botanic Gardens Refunding 2028	2028	$ 5,089,640
Series 2018A	Colorado Convention Center Expansion Project	2048	$ 114,955,000
Series 2020A2	Tax-Exempt Refunding Certificate	2030	$ 11,245,000
Series 2023	Wellington E. Webb Office Bldg.	2037	$ 207,080,000
Series 2024A	101 W. Colfax Avenue Facilities	2033	$ 86,055,000
Series 2024B	7525 E. Hampden Avenue Facilities	2033	$20,525,000
	Total		**$469,489,640**

The estimated 2027 payments for all certificated lease purchase agreements, including Series 2026, are $58,815,870. Of the total payments, approximately $47,330,843 is paid from the General Fund or Capital Improvement Funds, $9,087,995 from special revenue funds or non-General Fund/Capital Fund sources, and $2,472,025 from sources outside the City.

General Obligation Bonds - Schedule 20000

Dollars in thousands		2025 Actuals	2026 Estimate	2027 Proposed
Financial Resources				
Interest Income		6,343	6,439	6,618
Property		160,537	161,260	157,462
	Total	**$ 166,881**	**$ 167,699**	**$ 164,080**
Use of Resources				
Bond Counsel & Financial Services		17	14	16
Principal Payments - Bond		117,765	115,330	105,320
Interest Payments - Bond		46,933	50,064	56,767
	Total	**$ 164,715**	**$ 165,408**	**$ 162,103**
Excess of Revenues Over (under) Expenditures		2,165	2,291	1,977
Other Financing Sources (Uses)				
General Obligation Bonds Issued			443,958	-
Transfer Out			(443,958)	-
Net Increase (Decrease) in Fund Balance		2,165	2,291	1,977
Fund Balance January 1		89,180	91,345	93,636
Fund Balance December 31		**$ 91,345**	**$ 93,636**	**$ 95,613**

Excise Tax Revenue Bonds - Schedule 25000

Dollars in thousands		2025 Actuals	2026 Estimate	2027 Proposed
Financial Resources				
Interest Income		8,795	8,928	9,176
Lodgers		60,983	62,203	62,203
Sale and Use		55,675	53,700	54,551
	Total	**$ 125,453**	**$ 124,831**	**$ 125,930**
Use of Resources				
Bond Counsel & Financial Services		7	18	15
Principal Payments - Bond		14,180	16,215	18,725
Interest Payments - Bond		30,833	30,278	29,620
Bond Issuance Costs		31	31	31
	Total	**$ 45,051**	**$ 46,542**	**$ 48,392**
Excess of Revenues Over (under) Expenditures		80,402	78,289	77,538
Other Financing Sources (Uses)				
Transfer Out		(143,641)	(60,810)	(62,507)
Transfer In		45,630	-	-
	Total	**$ (98,011)**	**$ (60,810)**	**$ (62,507)**
Net Increase (Decrease) in Fund Balance		(17,609)	17,479	15,032
Fund Balance January 1		133,506	115,897	133,376
Fund Balance December 31		**$ 115,897**	**$ 133,376**	**$ 148,407**

The City pledged the excise tax base and excise tax increase revenues previously pledged to the 2005A and 2009A Bonds, as well as additional revenues that were not pledged to the repayment of the 2005A and 2009A Bonds, to the repayment of the 2016A-B, 2018A-B, and 2021A Bonds. These additional revenues, consisting of a 3.25% portion of the Lodger's Tax and a 3.5% portion of the Auto Rental Tax, were not needed in 2025 and are not expected to be needed in 2026 and 2027 to fulfill the debt service payments on these bonds. They are

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therefore not included in this schedule as they are reclassified to the General Fund each month after the debt service requirement is fulfilled. These additional revenues totaled $40,252,000 and $28,422,000, respectively, in 2025.

Appendices

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Long-Term General Fund Forecast (2027-2031)

From 2027 through 2031, General Fund revenues are projected to grow by between 0.5 percent and 3.6 percent annually under the modeled scenarios, with baseline growth of approximately 1.8 percent based on data available as of September 2026. The cost of maintaining 2027 service levels is projected to grow by approximately 4.0 percent annually based on historical cost trends. Actual results will depend on economic conditions and future policy decisions affecting both revenues and expenditures. This forecast does not necessarily predict that the City will spend more than it brings into the General Fund. Rather, it illustrates potential long-term pressures that will need to be addressed through future budget decisions.

Purpose of the Forecast

The City and County of Denver prepares a long-term financial forecast to support responsible planning and transparency. This forecast is intended to help policymakers and the public understand how revenues and expenditures may change over time if current service levels and policies remain in place under different economic scenarios. This forecast is not a commitment to or prediction of future spending decisions. It is intended to serve as a planning tool that highlights long-term trends and potential risks, and informs future budget and policy choices. Future spending decisions will be made based on official projections at the time.

Balanced Budget Requirement

Denver is required by Charter to adopt a balanced budget each year. If projected expenditures exceed revenues and available fund balance in any year or would result in deviation from the City's fund balance reserve policy, the City must take appropriate financial actions. The prposed 2027 budget would add to the City's General Fund balance if expenditures and revenues meet expectations. Based on reserve policy, the City is taking steps to build its unassigned fund balance back to the 15 percent of expenditures target over the next several years, including preservation of contingency, active management of personnel costs, and other ongoing measures. Over the past decade, the City's fund balance exceeded the 15 percent target largely because revenues exceeded projections and expenditures were lower than budgeted.

Economic Context

As of September 2026, the economy faces headwinds going into 2027 but continues to show signs of resilience.

- Energy prices are elevated due to the conflict with Iran.
- Inflation has climbed and is above the Federal Reserve's target inflation rate of 2.0 percent.
- Consumer confidence has recovered from a record low in May 2026 but remains down year-over-year.
- Denver county's labor force has shown year-over-year decreases each month since late 2025.
- Sales tax collections associated with artificial intelligence-related investments are supporting Denver's revenue growth, partially offsetting weakness in construction, vehicle sales, and retail marijuana.

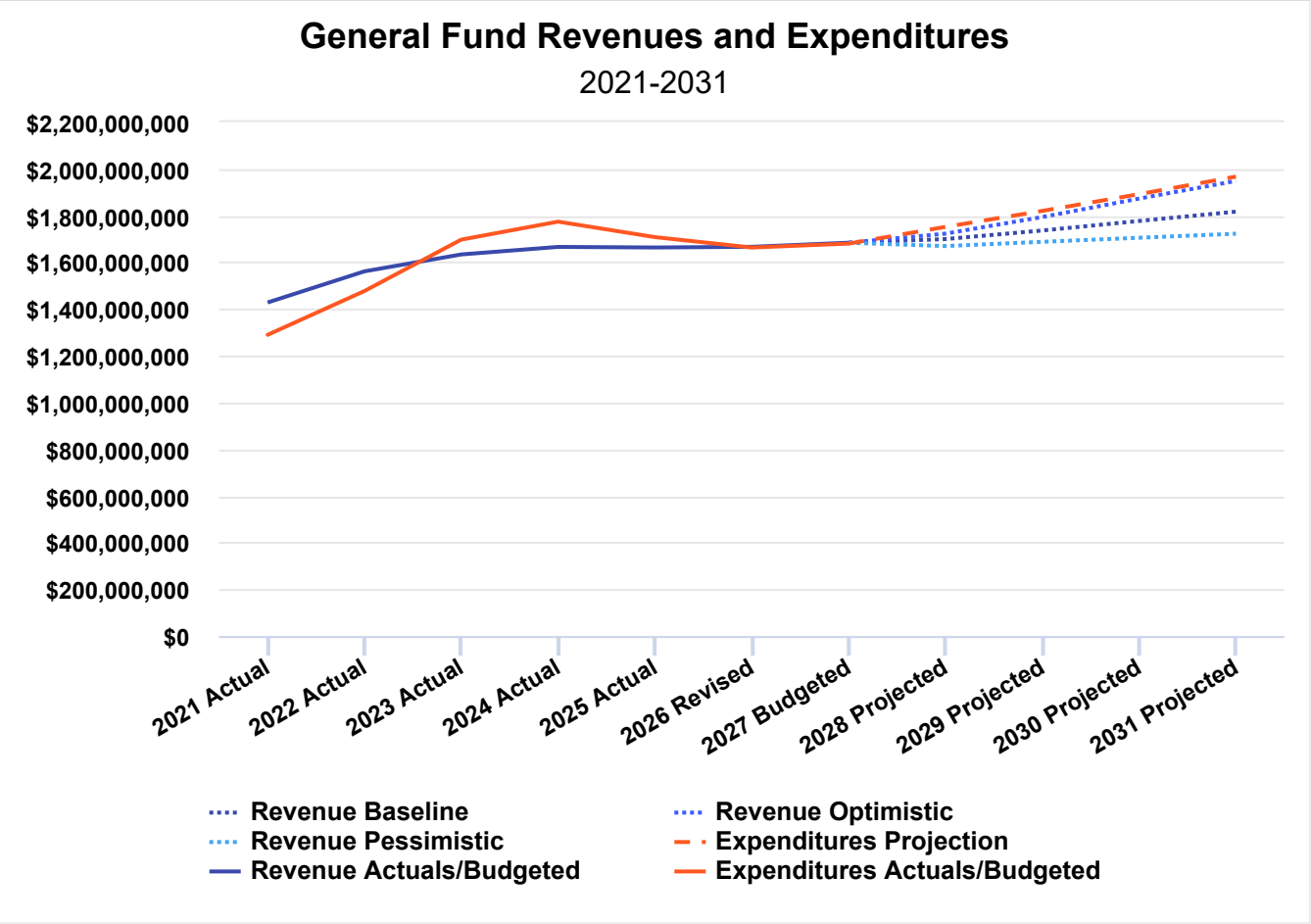
Based on historical growth patterns, expenditures are projected to grow faster than revenues under most scenarios. This dynamic underscores the importance of ongoing policy choices to maintain long-term balance.

Projected General Fund Revenues and Expenditures (Millions), 2027-2031

	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2027-2031 Projected Annual Growth
GF Revenue	$1,684	$1,655-$1,709	$1,674-$1,781	$1,697-$1,865	$1,716-$1,942	0.5%-3.6%
GF Expenditure	$1,680	$1,751	$1,820	$1,892	$1,967	4.0%

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The graph below presents the General Fund's actual revenues and expenditures for 2021 through 2025 and baseline revenue and expenditure projections out to 2031. It also shows the upper and lower bounds of the revenue forecast under optimistic and pessimistic sales and use tax scenarios.



Revenue Forecast Overview

In 2027, there are 249 budgeted General Fund revenue streams. Of these, 35 represent 96 percent of total General Fund revenue. These top 35 sources are the primary focus of this long-range revenue forecast.

The Budget and Management Office analyzed each of the top 35 revenue sources independently with input on expected growth rates from knowledgeable agencies. It also adjusted for known one-time factors such as transfers into the General Fund that are not expected to recur.

From 2027 through 2031, baseline General Fund revenues are projected to grow at an average rate of approximately 1.8 percent per year based on currently available information.

Alternative optimistic and pessimistic scenarios reflect economic uncertainty related to sales and use tax revenue, the single largest General Fund revenue source, setting a range of approximately 0.5 percent to 3.6 percent annual revenue growth.

Comparison of Historical and Projected Revenue Growth Rates

(parentheses indicate negative values)	2022–2026 Estimated Annual Growth	2027–2031 Projected Annual Growth	Outlook Informed By
Sales and Use Tax	1.4%	0.3%-5.6%	Core scenario modeling, audit outlook
Property Tax	3.2%	(0.5%)	Assessor's outlook, HB24B-1001 impacts
Occupational Privilege Tax	(0.1%)	(0.1%)	Labor force constraints
Transfers In/Excise Tax Bonds	0.2%	3.3%	Sufficient excise tax collection threshold
Lodgers' Tax	2.5%	3.0%	Visit Denver's lodging outlook
Parking Fines	1.9%	1.5%	DOTI's outlook, downtown visitation modeling
Xcel Franchise Fee	0.6%	2.2%	Historical 2015-2025 CAGR
Motor Vehicle Ownership Tax/Fee	9.3%	0.0%	MVD's outlook, constrained household budgets
Indirect Cost Reimbursement	0.7%	1.5%	Personnel cost increases
Highway Users Tax	5.2%	2.5%	CDOT's long-range modeling
Parking Meters	(6.1%)	1.5%	DOTI's outlook, downtown visitation modeling
Street Occupancy Permit	(4.6%)	0.0%	DOTI's outlook, volatile source
Investment Income	9.3%	2.8%	Federal Reserve's rate policy and fund balances
Billings for Services	3.7%	1.5%	Personnel cost increases
Construction/Excavation Permit	(5.6%)	0.4%	CPD's outlook, volatile source, inflationary growth
External Service Charges	3.8%	3.0%	Annual escalator per Fire's contractual agreements
Plan Checking	(9.0%)	2.3%	CPD's outlook, volatile source, inflationary growth
Retail MJ State Shareback	(38.9%)	n/a	Eliminated mid-2026 per HB26-1409
Cable TV Franchise Fees	(9.0%)	(9.9%)	Denver Media's outlook; shift away from cable
Photo Radar Traffic Fines	11.9%	0.0%	2026 enhanced enforcement carries forward
Auction Revenue - Auto	(6.9%)	(0.2%)	GS's outlook, donation program minimal impact
Recreation Membership Fees	16.2%	0.0%	P&R's outlook, no change in rates expected
Elevator Inspection Fees	2.9%	0.0%	Fire's outlook, stable collections expected
Motor Vehicle License Fees	1.6%	0.0%	MVD's outlook, stable collections expected
Recorder Fees	(1.5%)	(7.0%)	HB24-1269's $40 flat fee; interest rate constraints
Traffic Court Fines	7.3%	0.0%	2027 enhanced enforcement carries forward
Research Fees	0.40%	0.0%	County Court's outlook, no fee changes
Property Tax Collection Fees	1.2%	(0.2%)	2.5% of property tax projection
Marijuana Licensing	(9.6%)	(2.5%)	LCP's outlook for retail MJ industry contraction
State Reimb., Indirect Cost	2.4%	1.5%	Personnel cost increases
Parking Lots	3.5%	1.5%	DOTI's outlook, downtown visitation modeling
Electrical Permits	(1.0%)	5.7%	CPD's outlook, inflationary growth
Fire Permits	14.4%	0.0%	2026 fee increases carry forward
Administrative Penalties	15.0%	0.0%	No disruptions to staffing, policy, or rates
Misc Motor Vehicle Fees	6.3%	0.0%	MVD's outlook, 2025 rate increases carry forward
Top 35 Weighted Average	1.5%	0.5%-3.8%	
Other Revenue Weighted Average	4.4%	0.0%	
Total Weighted Average	**1.6%**	**0.5%-3.6%**	

Expenditure Forecast Overview

The expenditure forecast estimates the cost of maintaining 2027 service levels through 2031. The forecast:

- Does not assume new programs or service expansions
- Does not assume growth in the number of city employees
- Includes known ongoing financial obligations such as already-negotiated collective bargaining agreements
- Applies historical growth patterns based on type of cost

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Expenditures are grouped into major categories, including Personnel (broken into multiple components), Services and Supplies, Capital Equipment, and Internal Services. Each category is projected using assumptions that reflect how those costs have behaved in the recent past.

Personnel Forecast

Personnel represents approximately 70 percent of General Fund expenditures and is the primary driver of long-term spending growth. As a result, the forecast places particular emphasis on understanding how personnel costs evolve. Even with no increase in staffing, personnel costs are expected to grow over time due to pay, benefits, and other per-employee cost drivers.

Personnel costs grow due to multiple factors, including compensation, health care, retirement contributions, overtime and premium pay, and staffing levels. To better understand underlying cost pressures, the forecast separates personnel cost growth into two components:

- Staffing changes, which are policy decisions to increase or decrease staff
- Per-employee cost growth, such as compensation and benefit trends

For this forecast:

- Staffing levels are assumed to remain flat into the future
- Historical growth was adjusted to remove the impact of changes in staffing levels

This approach allows the forecast to estimate how much personnel costs would grow even if the City does not add employees. Adding more employees would be a policy decision. Predicting future policy decisions is outside the scope of this analysis.

Regular, Uniform, and On-Call Salary Compensation

Regular salary compensation for Career Service Authority (CSA), uniform, and on-call employees are all projected separately. Historical growth from 2022 to 2025 is used to estimate future growth, adjusted to reflect per-employee cost changes rather than staffing level changes. Annual growth for CSA and uniform employee salaries was 5.0 percent and 5.1 percent, respectively. Uniform employee salary compensation projections reflect current collective bargaining agreements. For years yet to be negotiated, the forecast uses historical growth.

Health Care Costs

Health care costs include medical, dental, and vision benefits. Separate historical growth rates are applied for CSA and uniform employees due to differences in benefits. The forecast assumes continued growth of 5.5 percent annual growth for CSA health benefits and 6.5 percent annual growth for uniform health benefits from 2022 to 2025.

Other Personnel Costs

Other personnel costs include employer retirement contributions, overtime, premium pay, leave payouts, and payroll taxes. These costs are projected using the historical growth rates from 2022 to 2025. Annual growth for other personnel costs is 3.8 percent for CSA and 3.5 percent for uniform employees.

Services and Supplies

Because the forecast assumes no service expansion, services and supplies are projected to grow by 2 percent annually. This assumption is below recent inflation levels but is generally consistent with longer-term historical trends. One-time services and supplies expenditures included in the 2027 budget totaling $1.5 million are removed beginning in 2028.

Capital Equipment

Capital equipment includes replacement and limited new purchases needed to maintain current operations. The forecast includes a baseline level of replacement equipment and applies the same two percent annual growth assumption used for services and supplies.

Internal Services

Internal services include transfers from the General Fund to other city funds, shared service charges, and Charter-required contingency budget. Since this budget is largely set based on policy decisions, it is assumed to remain flat.

Risks and Uncertainty

Several factors could cause actual revenues or expenditures to differ from this forecast, including:

- Economic downturns or stronger-than-expected growth
- Changes in inflation due to economic activity, tariffs, or geopolitical factors
- Health care cost volatility and continued regulatory changes
- Changes in federal or state policies, programs, and financial support
- Population changes affecting service demand
- Emergencies such as natural disasters or public health events

The City will continue to reassess these risks annually as part of the budget process.

Key Takeaway

This long-term forecast provides a baseline rooted in recent historical performance to help understand how the City's finances may evolve if current policies and service levels continue. By separating staffing decisions from underlying cost trends, the forecast helps policymakers and the public better understand potential long-term budget pressures in a relatively flat revenue environment and supports informed, transparent decision-making in future budget cycles. Absent future policy adjustments, the baseline pattern reflects a gap between ongoing revenues and the cost of maintaining current service levels.

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Budget Basis and Appropriation Rules

Annual Appropriation Ordinance

The Annual Appropriation Ordinance, referred to as the Long Bill, is a single appropriation ordinance enacted by City Council no later than the fourth Monday of November. This ordinance makes appropriations and authorizes expenditures for the ensuing fiscal year and codifies the adopted budget.

Basis of Budgeting

The City's accounts are organized by fund and account groups, each considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprising its assets, liabilities, fund equity, revenues, and expenses.

Governmental Funds (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds) use the modified accrual basis of budgeting and accounting. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liabilities are incurred.

Proprietary Funds (Enterprise Funds and Internal Service Funds) are budgeted on a modified accrual basis not including depreciation or compensated absences. Each fund's financial statements, included in the Annual Comprehensive Financial Report, are reported on a full accrual basis. In the accrual basis of accounting, both revenues and expenses are recognized in the accounting period in which they are earned and incurred.

Changes to the Adopted Budget

Budget Increases

Funds are expected to confine spending to amounts appropriated during the budget process. However, appropriations may be increased during the budget year in the following circumstances:

- **Carryover Encumbrances** — if a department has open purchase orders or contractual obligations at year-end, the encumbrances are closed and re-established in the ensuing year's budget, and the appropriation may be increased if needed to cover the actual expense when it occurs.
- **Unanticipated Revenue** — if a fund receives unexpected revenue during the year, such as from a grant or a bond issue, such revenue may be appropriated with City Council approval for expenditure in the year received. Denver voters approved Ballot Measure 2G in 2020. Beginning in 2021, this ballot measure allows Council to initiate appropriations of unanticipated revenue received during the current fiscal year; these appropriations will be subject to review and potential veto by the Mayor.
- **Reserves** — Council may approve appropriation amounts from contingency reserves to fund supplemental budget requests which were not included in the adopted budget or in accordance with financial policies in cases where a fund's reserves are greater than required by policies.

Budget Decreases

Budgets may be decreased during the year to levels below adopted appropriations when dictated by financial circumstances. Such decreases are accomplished by a Council ordinance rescinding a portion of an appropriation or through an administrative process restricting use of an appropriation. Starting in 2021, Council may initiate such rescissions of appropriations due to voter approval of 2G in 2020; previously this type of budget decrease could only be initiated by the Mayor and then subject to Council review.

Level of Control and Budget Transfers

Expenditure control is exercised at the budget or "control" level, which are major divisions within an appropriation (e.g., Police Operations is a budget or "control" level division within the Police Department). Fund and agency

managers are responsible for all expenditures made against appropriations within their fund or agency appropriation.

There are two general types of budget transfers:

Within Funds

Intra-appropriation transfers are made between major divisions (across account categories and/or between control level budgets) within an appropriation and require approval of the Budget and Management Office, and specifically of the Budget and Management Director if budget is transferred out of personnel accounts. Transfers between line-items within the same account category (e.g., personnel accounts such as overtime, supplies and services accounts such as office supplies or technology equipment, etc.) and within the same control level budget are reviewed by the Budget and Management Office but do not require approval.

Inter-appropriation transfers are transfers between two or more appropriation levels (e.g. between Police and Transportation and Infrastructure) within a fund and require approval of the Mayor and Council by ordinance.

Between Funds

This type of transfer requires approval of the Mayor and Council by ordinance.

Lapsing of Appropriations

Unspent appropriations lapse into fund balance at the end of the year. They cannot be spent unless approved by Council, with the following exceptions:

- Capital Projects — Appropriations for capital projects do not lapse until the project is completed and closed out.
- Special Revenue Funds — Some programs funded by federal or state grants or other special sources do not lapse until the funding expires or the project for which the funds were received is completed and closed out. Annually appropriated Special Revenue Funds typically lapse at the end of the year. A Special Revenue Fund's appropriated annual budget is established for the ensuing budget year by the amount appropriated in the Long Bill or enabling ordinance; agencies may not spend more out of the fund than approved by Council unless the fund receives additional spending authority. There are some Special Revenue Funds that are both appropriated and non-lapsing. Many Special Revenue Funds are set up on a cash basis (budget is authorized as revenue is received) and do not lapse.

Description of Major Expenditure Categories

Expenditure budgets are divided into categories. Each category is assigned a code in the City's financial management information system. The major categories are:

Code	Category	Description
500000	Personnel Services	Salaries and fringe benefits for all unlimited (permanent) and limited (temporary and on-call) employees and individual contracts.
600000*	Services and Charges	Purchase of professional and technical services (contract), utilities, repair and maintenance services, travel, printing and other services and charges.
700000	Supplies and Materials	Purchase of supplies and materials including office supplies, building materials, health supplies, food, automotive parts, and certain controlled assets.
800000	Capital Equipment	Purchase of fixed assets costing $5,000 or more.
900000	Internal Services	Charges for services or materials from one City agency to another; payments are made through an internal service delivery.

*The 600000 and 700000 categories are grouped into one total, named "Services and Supplies."

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Glossary of Terms

Accrual Basis

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. This is opposed to the cash basis of accounting under which transactions are recognized only when money changes hands.

Agency

A department, division, section, bureau, commission, board, or other organizational unit established by law as a part of the City.

Annual Appropriation Ordinance

An ordinance passed by City Council making appropriations to various agencies. The appropriations contained in the ordinance must match the budget as amended and adopted by City Council. The annual appropriation ordinance is approved concurrently with the tax levy ordinances necessary to support the adopted budget.

Appropriated Funds

All funds for which authorized expenditures have a legal spending limit established by ordinance and authorized by City Council.

Appropriation

An authorization, by ordinance, to a specified agency, program, project, or transfer fund to incur obligations and to expend from public money or anticipated public money. An appropriation is a sum of money from a specified fund or the General Fund for a specific purpose.

Assets

Resources with monetary value owned or held by a government.

Balanced Budget

Subtitle B, Article VII, Part 1.4 of the Denver City Charter states “the budget...shall not propose expenditures in excess of estimated opening balances and anticipated income; however, in estimating, the Mayor may reduce the anticipated income from property taxes by an amount for uncollectible taxes. In the General Fund, the budget estimates for the ensuing year shall include an amount as a year-end closing balance which amount shall not be expended except for emergencies approved by a two-thirds vote of Council, within the fiscal year to which the proposed budget applies but may be considered as income available for expenditures in preparation of the proposed budget for the following year.” This section of the Denver City Charter is available here: https://library.municode.com/co/denver/codes/code_of_ordinances?nodeId=TITIHORU_SUBTITLE_BCH_ARTVIIBUFI_PT1BU_S7.1.4BABUEMCORE.

Bond

A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date, together with periodic interest at a specified rate.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Calendar

The schedule for completion of the various phases in the preparation of the budget defined by the City Charter and Denver Revised Municipal Code. The budget calendar begins in April with the issuance of the budget instructions, including forms and procedures, and ends with the City Council approving the Long Bill (the annual appropriation ordinance) in November.

Budget Document

A document prepared by the Mayor that must include but is not limited to: a general statement describing the important features of the budget; statements by funds showing estimates of expenditures, receipts, opening and closing balances compared with the previous and current fiscal years; statements of expenditures and work programs of the various agencies; the amount to be raised by taxation to pay interest on general obligation bonded indebtedness and to provide for the debt service fund; and the amounts to be expended for capital improvement projects and the sources of revenue for financing such projects. City Council adopts the budget by motion but may revise or alter the budget prior to adoption by a two-thirds vote.

Budget Savings

A portion of an agency's budget set aside in a restricted account and unavailable for expenditure. These savings include budget reductions imposed as a result of revenue shortfalls and unspent agency appropriations resulting from programmatic changes.

Capital Budget

A plan of proposed expenditures resulting in the acquisition of or addition to fixed assets and the means for financing these expenditures.

Capital Equipment

- **Major** – Equipment that has a useful life of more than one year and a unit cost of at least $50,000.
- **Minor** – Nonrecurring items having a useful life of more than one year and a unit price of at least $5,000 but less than $50,000.

Capital Project Funds

Funds used for the acquisition and maintenance of major capital assets other than those financed through special assessment or enterprise funds.

Certificate of Participation (COP)

A form of financing which allows the purchase of an asset over time and requires City Council, but not voter, approval. Certificates are sold to investors, and the proceeds are used by the lessor (an outside party) to acquire a capital asset on behalf of the City. The asset becomes the collateral for the certificates, and the City assumes ownership of the asset at the end of paying the full amount of the lease. Payments are subject to annual appropriation and do not constitute a long-term obligation under TABOR.

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Contingency Reserve

As defined by the City Charter, the proposed budget for the General Fund shall include an amount, not less than 2% of the total estimated expenditures set forth in the General Fund for the ensuing year, for the payment of any expense, the necessity of which is caused by any casualty, accident or unforeseen contingency after the passage of the annual appropriation ordinance. Revenues received during the year in excess of those projected or an opening balance larger than projected may be added to the contingency reserve.

Current Assets

Those assets that are available or can be made readily available to finance current operations or to pay current liabilities.

Current Liabilities

Financial obligations payable within one year.

Debt Service Funds

Funds used for the payment of principal and interest on general obligation and other long-term debts.

Depreciation

The process of allocating the total cost of fixed assets over each period of their usefulness to the owner.

Encumbrance

The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. Purchase orders, contracts, and/or other commitments require a reservation of appropriation. These commitments cease to be encumbrances when paid or when canceled.

Enterprise Fund

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

Fiduciary Funds

Trust and agency funds accounting for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include expendable trust funds, non-expendable trust funds, pension trust funds, and agency funds.

Fixed Asset

A specific piece of tangible real or personal property with an expected useful life longer than one year. These items are acquired through outright purchase, construction, lease purchase agreements, installment purchase contracts, tax or special assessment foreclosure, eminent domain, donations, or gifts.

Fringe Benefits

The City's contribution to life insurance, retirement, health and dental insurance, and Social Security programs.

Fund

A fiscal and accounting entity, created by charter, ordinance, or applicable state law. A fund consists of a balanced set of accounts in which cash and other assets, related liabilities, residual balances, and changes therein are recorded and segregated. Funds have specific sources of receipts and specific purposes of expenditures except for the General Fund.

Fund Balance

The difference between fund assets and fund liabilities of governmental funds.

Funded Project

A funded appropriation for a specific purpose, such as street lighting.

General Fund

The largest of the City's funds including all resources not legally restricted to a specific use. Approximately fifty percent of the fund revenue is generated through the sales tax. The General Fund is also supported by the local property tax and the lodgers' tax as well as revenue derived from fees for services, materials, licenses, permits, and fines.

Governmental Funds

A group of funds accounting for activities associated with the City's basic operations. Types of Governmental Funds are the General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds. This group of funds uses a modified accrual basis of accounting and focuses on operating revenues and expenditures.

Internal Services Fund

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.

Lapsing Fund

A fund in which appropriated amounts the agency does not or cannot spend by the end of the fiscal year lapse or come to an end and are not carried forward into the next fiscal year. The budget is liquidated at the end of the budget period for all non-encumbered budget balances. All General Fund appropriations and enterprise funds are lapsing funds, as are some special revenue funds.

Mill Levy

The rate used in calculating taxes based on the value of property, expressed in mills per dollar of property value. A mill is 1/1000 of a dollar.

Net Income

The excess of all revenues over the total of all expenses.

Net Position

The difference between assets and liabilities (formerly net assets).

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Non-Lapsing Fund

A fund in which any remaining unspent appropriation at the end of the current fiscal year will carryforward to the next fiscal year.

Operating Budget

The plan of current expenditures and the proposed means of financing them.

Operating Expenses

Fund expenses which are directly related to the fund's primary service activities.

Operating Income

The excess of operating revenues over operating expenses.

Operating Revenue

Fund revenues directly related to the fund's primary service activities primarily consisting of user charges for services.

Personnel Services

Salaries and fringe benefits for all unlimited (permanent) and limited (temporary) employees and individual contracts.

Position

The aggregate of duties and responsibilities performed by one person. A position may be unlimited, limited, or on-call, and may be filled or vacant.

Proprietary Funds

A group of funds accounting for activities often seen in and operated in a similar manner to the private sector. This group of funds are budgeted on a modified accrual basis and are reported in the Annual Report using a full accrual basis of accounting, which focuses on net income and capital maintenance. Enterprise and Internal Service Funds belong to this group.

Reserve for Contingencies

See Contingency Reserve.

Retained Earnings

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue-Based Fund

Any fund for which authorized expenditures are set up based upon cash received into the fund and for which an appropriation ordinance and City Council authorization are not required to expend funds. These are sometimes known as cash-based funds.

Revenue

Total inflow of net assets; not equal to the amount of cash receipts.

Services and Charges

Purchase of professional and technical services (contract), utilities, repair and maintenance services, travel, printing and other services and charges.

Special Revenue Fund

Any fund which must be devoted to some special use in accordance with specific regulations and account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

Tax Increment Financing (TIF)

TIF is a method of facilitating development or redevelopment of defined areas of property by utilizing future tax revenues to pay for some of the necessary public improvements. TIF allows local officials to designate an area as a "TIF District" for improvement and then earmark any future growth in property tax and/or sales tax revenues in that district to pay for the predetermined development.

Taxpayer Bill of Rights (TABOR)

A 1992 amendment to the Colorado Constitution that limits the government's ability to raise and spend revenue without voter approval. It applies to all levels of government in Colorado and caps revenue growth based on inflation and population.

Temporary Assistance for Needy Families (TANF)

The federally funded block grant program that provides monthly cash assistance, work opportunities, and job training to families with children under age 18.

Transfer

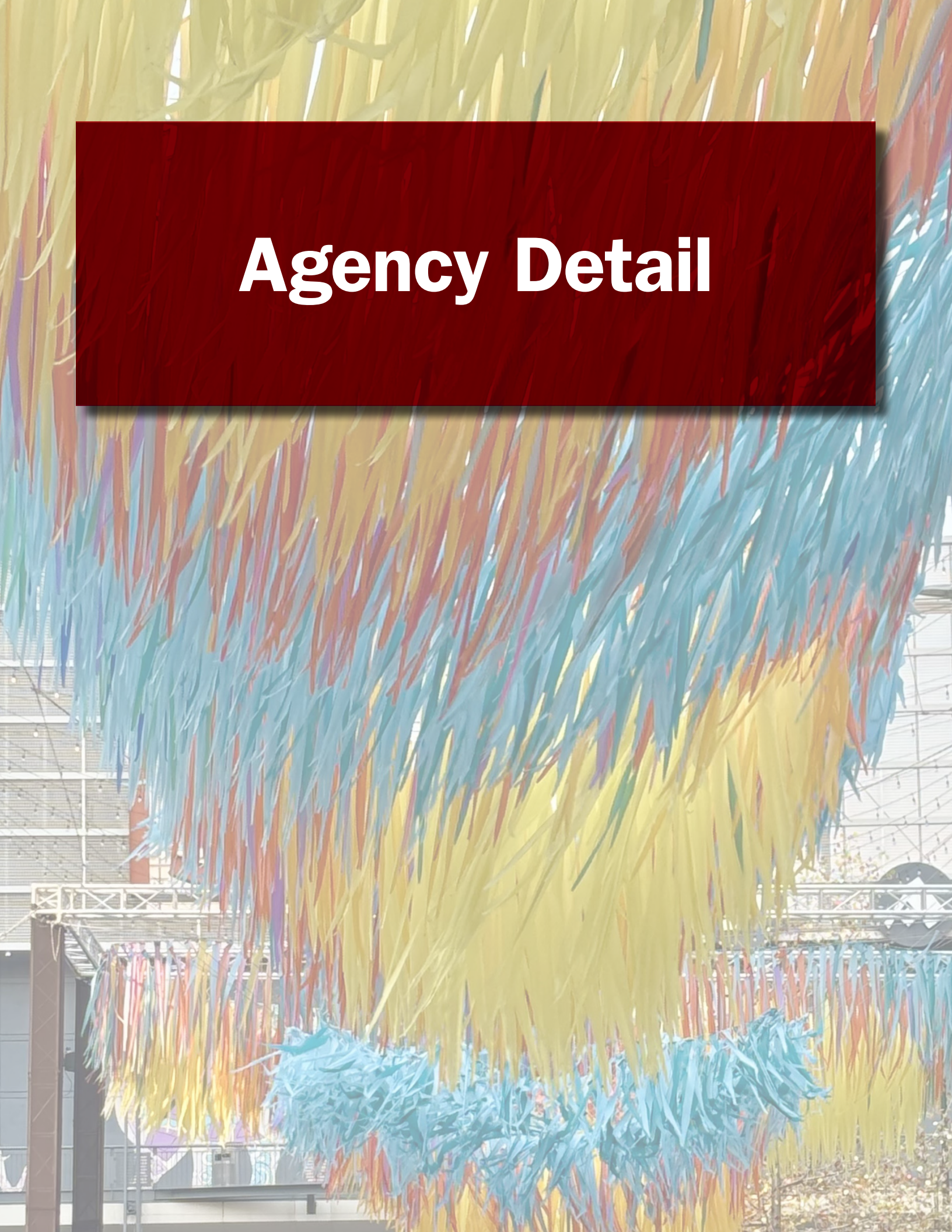
The movement of cash from one City fund to another by journal voucher. Transfers must be authorized by ordinance.

Vacancy Savings

An estimate of the savings occurring from the time a position becomes vacant until it can be refilled, generally the result of turnover and/or filling positions at a lower rate of pay and/or classification. Vacancy savings are calculated from all personnel accounts directly related to a position being filled or vacant (i.e. regular compensation, taxes, retirement, health insurance and other benefits, etc.) and is based on the size of the department.

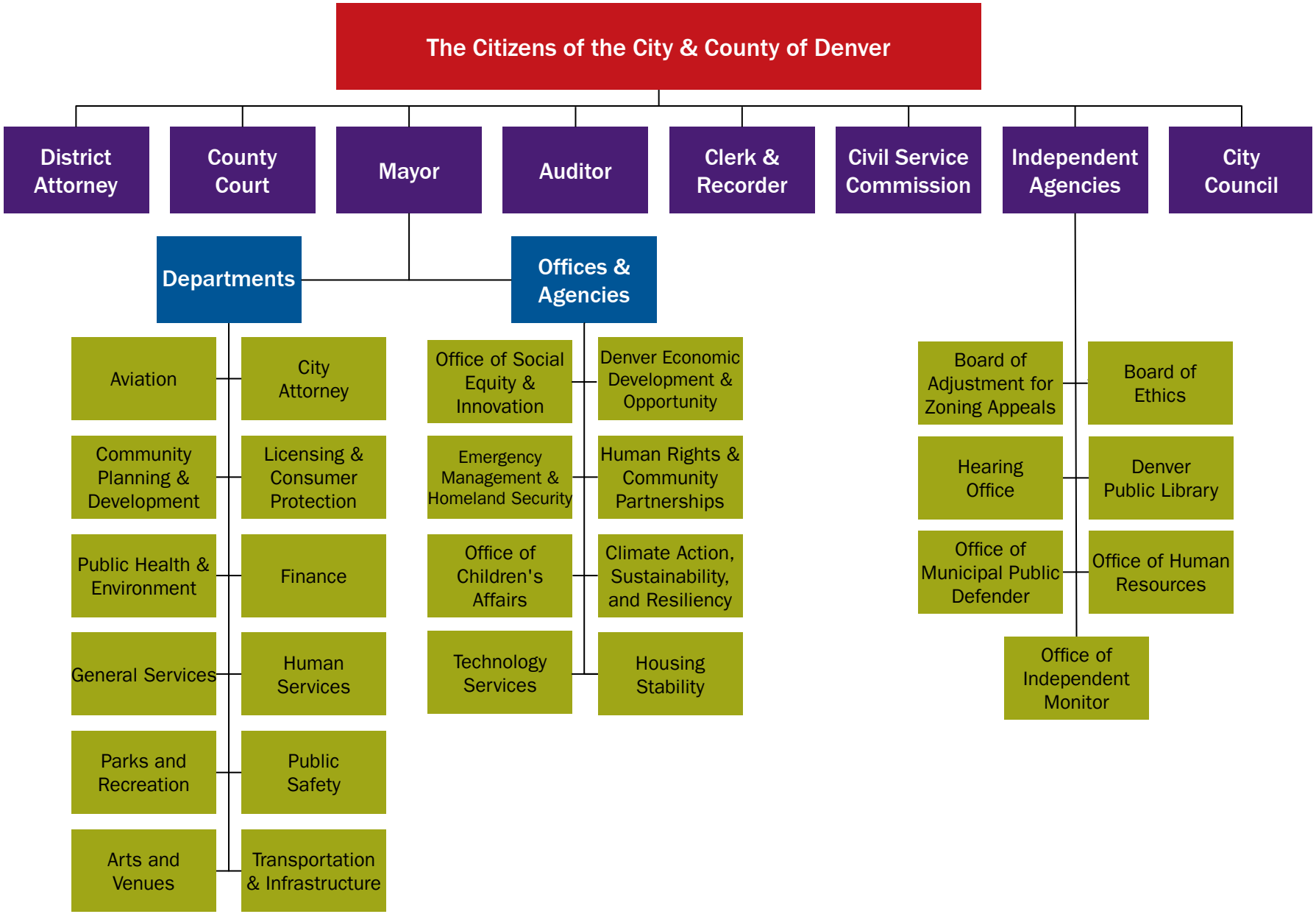
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Agency Detail



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City and County of Denver - Organizational Structure



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Administration



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Administration Budget Summary

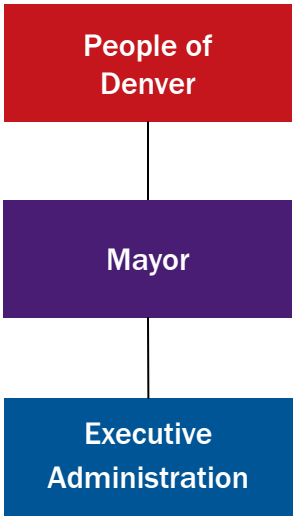
Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Mayor's Office	2,150,041	7,396,305	7,519,735	123,430	1.67%
Civic Events	887,118	682,739	682,739	-	0.00%
Office of Children's Affairs	5,347,265	2,689,111	2,707,339	18,228	0.68%
Office of Climate Action, Sustainability and Resiliency	4,555,287	1,642,920	1,674,376	31,456	1.91%
Office of Social Equity and Innovation	2,522,927	1,812,118	1,837,549	25,431	1.40%
Office of Neighborhood Safety	4,995,303	5,515,225	5,532,144	16,919	0.31%
Human Rights and Community Partnerships	6,019,919	4,917,475	4,944,194	26,719	0.54%
Division of Disability Rights	848,392	-	-	-	0.00%
Emergency Management	2,063,436	1,865,184	1,887,180	21,996	1.18%
Office of Emergency Management	533,928	-	-	-	0.00%
Department of Licensing and Consumer Protection	6,481,867	5,887,571	6,263,158	375,587	6.38%
City Attorney	28,269,354	25,394,451	27,314,541	1,920,090	7.56%
General Fund Expenditures Total	**64,674,837**	**57,803,099**	**60,362,955**	**2,559,856**	**4.43%**
General Fund Expenditures by Type					
Personnel Services	50,564,608	47,223,509	50,610,347	3,386,838	7.17%
Services and Supplies	14,048,049	10,533,004	9,717,849	(815,155)	(7.74%)
Capital Equipment	1,940	10,000	-	(10,000)	(100.00%)
Internal Services and Misc.	60,240	36,586	34,759	(1,827)	(4.99%)
General Fund Expenditures Total	**64,674,837**	**57,803,099**	**60,362,955**	**2,559,856**	**4.43%**
Other Program Funding Sources					
Special Revenue Funds Expenditures					
General Government	114,305,967	150,767,496	114,751,661	(36,015,835)	(23.89%)
Special Revenue Funds Total	**114,305,967**	**150,767,496**	**114,751,661**	**(36,015,835)**	**(23.89%)**
Grants					
General Government	17,090,908	20,135,432	18,549,686	(1,585,746)	(7.88%)
Public Safety	2,675,380	3,340,220	4,676,308	1,336,088	40.00%
Grant/Other Capital Funds	231,773	1,300,000	1,842,341	542,341	41.72%
Grants Total	**19,998,060**	**24,775,652**	**25,068,335**	**292,683**	**1.18%**
Capital Projects					
Capital Improvements	14,047,364	16,120,000	32,096,592	15,976,592	99.11%
Grant/Other Capital Funds	550,000	850,000	-	(850,000)	(100.00%)
Capital Projects Total	**14,597,364**	**16,970,000**	**32,096,592**	**15,126,592**	**89.14%**
Other Program Funding Sources Total	**148,901,392**	**192,513,148**	**171,916,588**	**(20,596,560)**	**(10.70%)**
Administration Expenditures Total	**213,576,229**	**250,316,247**	**232,279,543**	**(18,036,704)**	**(7.21%)**
Personnel Full Time Equivalents (FTE)					
General Fund Operations	407.23	304.32	313.16	8.84	2.90%
General Government	158.59	169.18	160.98	(8.20)	(4.85%)
Public Safety	3.35	3.08	3.13	0.05	1.62%
Personnel Full Time Equivalents (FTE) Total	**569.17**	**476.58**	**477.27**	**0.69**	**0.14%**
General Fund Revenue					
Licenses and Permits	6,573,695	6,515,008	6,683,558	168,550	2.59%
Fines and Forfeits	342,545	556,586	556,586	-	0.00%
Fees	680,236	789,519	789,519	-	0.00%
Charges for Services	3,560	57,450	11,450	(46,000)	(80.07%)
Use Charges	513	-	-	-	0.00%
Internal Service and Indirect Cost	651,081	753,520	808,411	54,891	7.28%

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	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
Miscellaneous Other	2,043,784	199,616	194,616	(5,000)	(2.50%)
General Fund Revenue Total	**10,295,415**	**8,871,699**	**9,044,140**	**172,441**	**1.94%**

Mayor's Office



Mission

The Office of the Mayor is dedicated to building a more vibrant, affordable, and safe Denver. The Office coordinates the activities of city government to deliver high-quality services, promote opportunity and equity for all residents, and advance the transformative initiatives critical to Denver's future.

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Department Summary

The Mayor is the chief executive officer of the City and County of Denver and is responsible for the oversight of 15 charter departments and 11 other agencies and offices. The Mayor's Office directs all city departments, agencies, and offices, except those administered by other elected officials and appointed boards, and delivers many services through city management.

For more detailed information, visit http://www.denvergov.org/content/denvergov/en/mayors-office.html.

Services

Executive Administration – The Mayor's Office directs city efforts to deliver on Denver communities' top priorities. This includes setting the vision for citywide goals, coordinating interagency work related to these priorities, and continuing important conversations with constituents and external partners about the future of the City.

The Mayor's Office believes that every agency and city employee is a part of making a difference in these priority areas. Underpinning this work is the Office's commitment to working collaboratively with each city agency to advance the values of justice, diversity, and inclusion.

Strategies

Key areas of focus for the 2027 budget include: building a vibrant, affordable, and safe city, which includes the resources to help the unhoused regain housing and stability. The administration is also advancing climate resilience while making Denver a more family-friendly city.

Vibrant Denver

Denver's unique neighborhoods and downtown are the heart of the city's culture and community. Investing in building community centers will result in a stronger, more vibrant city where residents want to live, work, and play in every neighborhood and in downtown. The Mayor's budget will help ensure the City is investing in local businesses and community organizations, bringing more resources into every Denver neighborhood, and expanding access to economic opportunity citywide.

Affordable Denver

Every hardworking family deserves the opportunity to live and grow in Denver, and the Mayor's Office is committed to making sure every Denverite, regardless of their income or background, can stay for years to come. More than half of Denverites are housing burdened, and people are getting priced out of the city they love. The Mayor's budget will address this issue by aggressively pursuing innovative solutions to create and preserve more housing that families can afford. The City has nearly doubled the number of housing units created over the last few years, and the Mayor's Office is committed to continuing that incredible work to make Denver a city that is affordable for every resident.

Safe Denver

Every Denverite deserves to feel safe and secure in their community, no matter who they are or where they live. Crime has continued to drop significantly over the last two years thanks to concentrated efforts from the City and community partners. The Mayor's budget will put public safety as a top priority by retaining the law enforcement officers who have delivered historic success in reducing crime to build strong community connections, prevent crime before it happens, and address issues quickly and diligently. The City will also focus on addressing crime at every level through increased coordination between partners and safety agencies, taking early action to connect people to services, and preventing non-violent crime citywide.

Resilient

Clean air and water should be a guarantee for all, no matter where you live. The City is steadfast in achieving its ambitious 2040 Climate goals and building a climate-resilient Denver. The entire world is facing a rapidly changing climate, and Denver is no exception. The Mayor's Office remains committed to meeting the long-term goals of

reducing greenhouse gas emissions and pushing forward innovative solutions to ensure the city is resilient in the face of growing climate risks. Denver is and will continue to be both pro-climate and pro-business, and the Mayor's budget will invest in data-backed initiatives to keep Denver sustainable and reduce its impact on the climate for generations to come.

Family Friendly

Denver should be the best city in America for raising a family. Engaging Denver kids and families in meaningful activities builds stronger, thriving communities. The Mayor's budget will invest in programs and opportunities to make it easier for both parents and kids to thrive in the city with the support of the entire community. Being a family-friendly city also means setting up Denver high schoolers and young adults for success through workforce training and growth opportunities. The City's free and high-quality programs have room for more Denver kids, and work will continue to ensure that every family can easily access out-of-school activities where kids can find and grow their passions as well as workforce training opportunities for young adults and parents.

All In Mile High

Every Denver resident should have access to a safe place to sleep at night, and business owners and residents should be able to freely access sidewalks and open spaces. All In Mile High connects people to resources and helps them get back on their feet while reopening and reactivating our public spaces for everyone to use. Since the start of this administration, the Mayor's Office has honed in on this strategy and hit every goal, bringing more than 6,000 Denverites indoors and more than tripling permanent housing outcomes thanks to creating coordinated systems between the City and providers. The Mayor's budget will invest in what works and continue that pace to ensure nobody ever has to sleep on the street in Denver. By focusing on long-lasting programs that are cost-effective, the City is on track to continue to decrease homelessness in Denver and help every individual, regardless of their needs, get back on the path to self-sufficiency.

Budget Detail

Mayor's Office (0101000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	1,646,467	6,997,098	7,424,528	427,430	6.11%
Services and Supplies	500,114	395,707	94,207	(301,500)	(76.19%)
Internal Services and Misc.	3,459	3,500	1,000	(2,500)	(71.43%)
General Fund Expenditures Total	**2,150,041**	**7,396,305**	**7,519,735**	**123,430**	**1.67%**
General Fund Expenditures by Activity					
Administration	2,150,041	7,396,305	7,519,735	123,430	1.67%
General Fund Expenditures Total	**2,150,041**	**7,396,305**	**7,519,735**	**123,430**	**1.67%**
Program Expenditures Total	**2,150,041**	**7,396,305**	**7,519,735**	**123,430**	**1.67%**
General Fund FTE					
Administration	12.00	36.00	36.00	-	0.00%
General Fund FTE Total	**12.00**	**36.00**	**36.00**	**-**	**0.00%**
Vacancy Savings			(249,041)		

Note: For decades, up until and including 2025, the budget and FTE count for most mayoral appointees were distributed across multiple departments and agencies within the City. Beginning in 2026, the mayoral appointee positions and associated budget were moved to the Mayor's Office appropriation.

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Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Administration		
Personnel Services		
• Restore one-time budget moved to services and supplies in 2026.	-	204,000
• Reduce regular compensation budget by delaying hiring when positions vacate.	-	(54,000)
Services and Supplies		
• Restore one-time budget moved to internal services in 2026.	-	2,500
• Remove one-time budget moved to services and supplies in 2026.	-	(204,000)
• Reduce services and supplies budget.	-	(100,000)
Internal Services		
• Remove one-time budget moved to internal services in 2026.	-	(2,500)

The budgeted vacancy savings is $249,041.

Civic Events

Program Summary

The Civic Events appropriation provides funding to support events of interest to the whole community; city membership in local, state, and national organizations; and payments for the City's legislative lobbyists. City membership affiliations include: Denver Regional Council of Governments, U.S. Conference of Mayors, Metro Mayors Caucus, and Colorado Association of Ski Towns. The Civic Events budget is administered by the Mayor's Office to support the City's goals and initiatives in national, state, and regional organizations.

Services

Community Events – Civic Events funding assists large, inclusive events for the community. These events include but are not limited to the following: Denver Days, meetings with Registered Neighborhood Organizations, community forums and town halls, celebrations, and other civic events.

Intergovernmental Engagement – Civic Events funding also keeps Denver affiliated with organizations that facilitate policy discussion, engagement, and collaboration between government entities.

Budget Detail

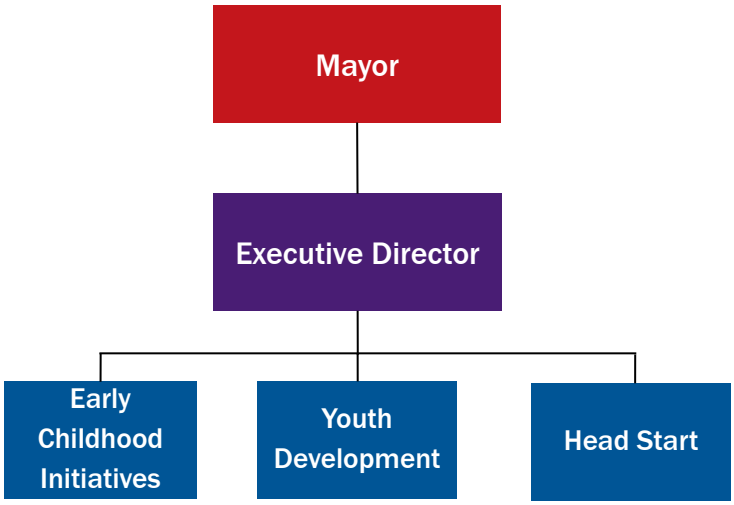
Civic Events (0102000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Services and Supplies	887,118	682,739	682,739	-	0.0
General Fund Expenditures Total	**887,118**	**682,739**	**682,739**	**-**	**0.0**
General Fund Expenditures by Activity					
Civic Events Administration	887,118	682,739	682,739	-	0.0
General Fund Expenditures Total	**887,118**	**682,739**	**682,739**	**-**	**0.0**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Administration		
Services and Supplies		
• No significant budget changes in 2027.	-	-

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Office of Children's Affairs



Mission

As the central hub for Denver's children, we ensure every young person, from birth to age 24, has the support and opportunities they need to thrive.

Department Summary

The Office of Children's Affairs (OCA) is the central coordinating entity for the City and County of Denver's efforts to support children and youth, from birth to age 24. Grounded in a clear mission and vision, OCA is committed to advancing a future in which all children realize their full potential, thereby contributing to a stronger, more connected, and resilient Denver community.

As the office evolves, OCA is expanding its role as a convener, strategic partner, and driver of cross-sector collaboration in service of children, youth, and families. Through sustained partnerships with community-based organizations and other public agencies, OCA supports efforts to improve quality, expand access, and ensure alignment across the ecosystem of child- and youth-focused services and opportunities.

For more information, visit the OCA website at Denvergov.org/OCA.

Services

Early Childhood Initiatives work to expand quality early childhood experiences for Denver children by eliminating unnecessary barriers and strengthening the early childhood education ecosystem. This includes partnering with the Denver Preschool Program (DPP) to expand access to preschool for all families, regardless of income, and supporting Family, Friend, and Neighbor (FFN) caregivers.

Denver Great Kids Head Start (DGKHS) supports pregnant women, infants, toddlers, and preschoolers through high-quality early learning and family services. By promoting school readiness via its Early Head Start and Head Start programs, DGKHS helps children develop essential social-emotional, physical, and cognitive skills. In partnership with families, it also offers health screenings, nutrition services, developmental assessments, and goal-setting to foster strong, supportive environments.

Denver Afterschool Alliance (DAA) strengthens out-of-school time programs by providing free professional development and a nationally recognized quality-improvement framework. DAA helps providers implement evidence-based practices, support social-emotional learning, and meet the diverse needs of Denver's children and families.

The Mayor's Youth Commission is a dynamic, engaged body of youth commissioners selected from across Denver to ensure geographic, demographic, and skillset diversity. These youth leaders serve as key advisors to city officials and a bridge between the youth community and the City, amplifying the voices and lived experiences of young people and advocating on issues that directly affect youth across Denver.

The Child Friendly Cities Initiative is a global effort led by the United Nations International Children's Fund (UNICEF) to recognize a city's commitment to protecting and uplifting child rights. Denver is working toward its designation as a certified Child Friendly City to further solidify its commitment to centering children's rights and well-being in civic planning, local governance, and service delivery.

The Community Grant Program fosters strong partnerships between the City and community-based organizations that deliver programs and services for children. These grants help Denver's youth access opportunities that promote their healthy development and long-term success.

Strategies

Elevate youth voice through a strategy anchored in regular, formal, and informal dialogue and feedback cycles that empower young people to shape the policies and programs that affect their lives.

Align cross-sector efforts by fostering coordination, sharing best practices, and collaboratively addressing systemic barriers affecting children and youth.

Advance results-driven solutions by tracking outcomes, sharing effective strategies, and scaling what works to drive meaningful change for children, youth, and families.

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Performance and Program Highlights

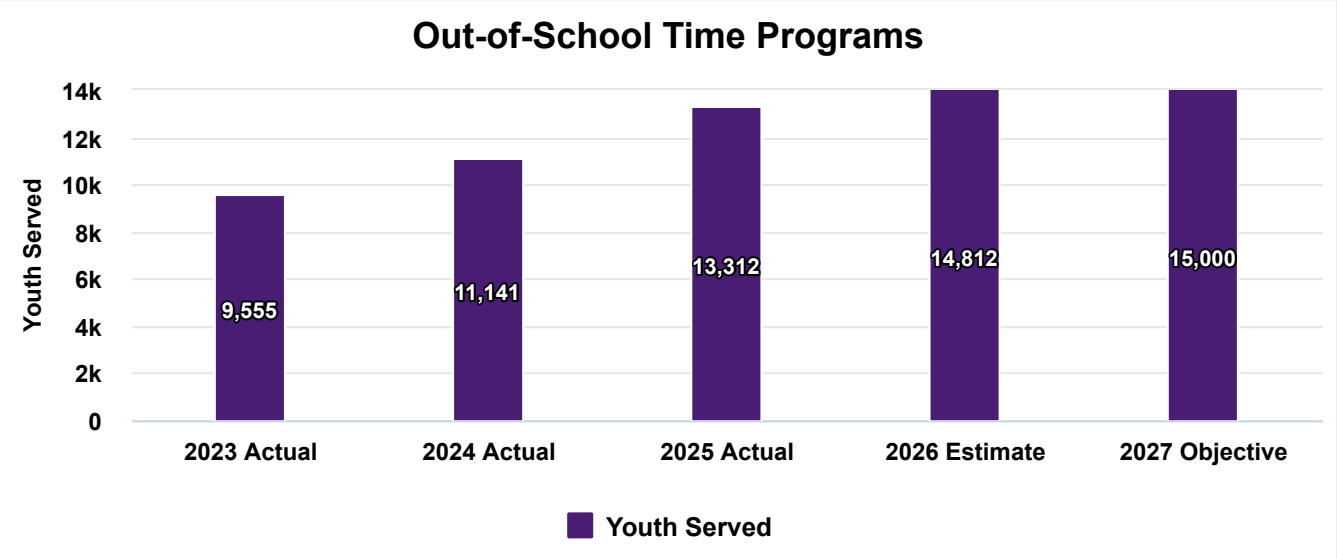
Denver Great Kids Head Start

The vision of DGKHS is to prepare Head Start (HS) and Early Head Start (EHS) children to enter kindergarten confidently with the social, physical, emotional, and cognitive skills and competencies necessary for continuing school success.

DGKHS operates as a grantee/delegate model with seven delegate agencies (HS and EHS providers) and eleven comprehensive service providers to provide high-quality preschool and direct services to up to 1,112 children and their families. Delegate agency providers currently operate 28 center locations. DGKHS is authorized to serve children in all Denver neighborhoods. Slots are allocated as follows: Catholic Charities (108 HS, 20 EHS), Clayton (160 HS, 22 EHS), Denver Public Schools (350 HS), Family Star (55 HS, 12 EHS), Mile High Early Learning (229 HS), Sewall (60 HS), and Volunteers of America (76 HS, 20 EHS).

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Five by Five family visits to cultural partners	65,000	71,500	79,086	82,800	82,800

The **Five by Five program** provides qualifying families of children as old as five with access to cultural experiences that support kindergarten readiness. The program is supported by 23 cultural partners such as the Denver Art Museum, Denver Botanic Gardens, and Denver Zoo, and leverages these cultural institutions to provide professional development opportunities to school providers and early education training to parents, who are the child's first teachers. OCA will continue to utilize an equity lens in providing access to Five by Five participants.



Out-of-School Time (OST) Programs

Quality OST programs help young people learn, grow, and thrive while providing families with the support they need to balance work and life. Funds are made available to community partners through competitive request for proposal (RFP) processes: an annual process focused on content-specific and enrichment providers, and a comprehensive multiyear RFP focused on high-dosage (a minimum of 12 program hours per week) programs that operate year-round. This investment also supports the DAA, which builds the capacity of afterschool programs and professionals to improve programming, use data more effectively, and engage in professional learning, while promoting policies and practices that create more equitable outcomes for Denver youth and families. DAA also advocates for afterschool funding and serves as a trusted expert on afterschool issues. In 2027, approximately $1.5 million of the nearly $1.9 million OCA has budgeted in its Youth Development and Engagement cost center

will be granted to OST providers. Over $1 million from the Youth Activities Program Fund will also be allocated towards OST programming. Using the Child Well-Being Index as part of the grant process, funds are directed to areas identified by data as having the greatest need.

MY Denver Card (MDC)

The MDC program began as a pilot in 2012 and was expanded to include all Denver school-age children in 2013 with the passage of ballot measure 2A. MDC allows participants free access to recreation centers, swimming pools, cultural facilities, and other opportunities. In 2027, MDC will continue to expand access and improve the participant experience, including through a planned upgrade to the program's digital platform and continued growth of its network of participating partners.

Childcare/FFN Care

Quality childcare is essential to Denver's economic success and to the safety and well-being of Denver's children. Currently, Denver has 31,000 children under age four and fewer than 5,000 available licensed childcare slots. Once children turn four, they become eligible for subsidies through DPP and Colorado Universal Preschool.

FFN providers fill a gap in childcare services by positively contributing to the development of children through quality care in a safe learning environment that mirrors the culture of Denver's families. Due to the high cost of childcare and limited licensed capacity, FFN caregivers are called upon to support families and their children.

In 2026, the Mayor charged OCA with leading a childcare task force to develop a plan for universal affordable childcare in Denver. The task force convenes city agencies, providers, and community members to examine licensing, program quality, workforce, and financing, informed by a citywide listening tour. Recommendations from the task force are expected in spring 2027 and will build on OCA's existing investments in FFN care and DPP. OCA's work to realize childcare for all will continue through 2027.

Budget Detail

Office of Children's Affairs (0103000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	2,350,185	1,093,262	1,132,442	39,180	3.58%
Services and Supplies	2,994,813	1,591,903	1,570,951	(20,952)	(1.32%)
Internal Services and Misc.	2,268	3,946	3,946	-	0.00%
General Fund Expenditures Total	**5,347,265**	**2,689,111**	**2,707,339**	**18,228**	**0.68%**
General Fund Expenditures by Activity					
Administration	925,735	590,876	583,400	(7,476)	(1.27%)
After School and Summer Programs	2,303,034	-	-	-	0.00%
Early Childhood Initiatives	253,016	225,138	234,074	8,936	3.97%
Health Initiatives	236,554	-	-	-	0.00%
Youth Development and Engagement	522,393	1,873,097	1,889,865	16,768	0.90%
Youth Violence Prevention	1,106,534	-	-	-	0.00%
General Fund Expenditures Total	**5,347,265**	**2,689,111**	**2,707,339**	**18,228**	**0.68%**
Other Program Funding Sources					
Grants					
Child and Adult Care Food Program (Snacks and Supper)	242,063	-	-	-	0.00%
Head Start	13,499,619	14,635,000	14,428,324	(206,676)	(1.41%)
State and Local Fiscal Recovery Funds	648,182	500,000	-	(500,000)	(100.00%)
Summer Food Service Program	220,875	-	-	-	0.00%
Wallace Foundation Social and Emotional Learning Initiative	118,871	145,967	-	(145,967)	(100.00%)
Grants Total	**14,729,611**	**15,280,967**	**14,428,324**	**(852,643)**	**(5.58%)**

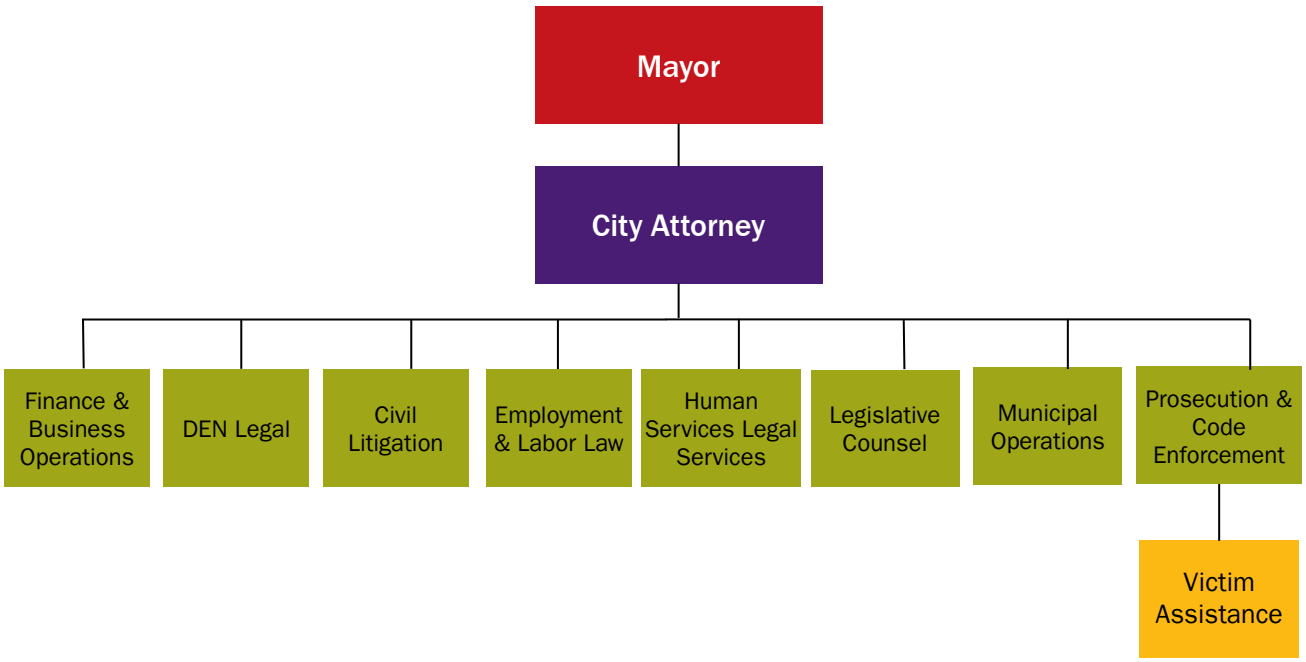
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Office of Children's Affairs (0103000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Government SRF					
Denver Preschool Program	31,968,873	30,564,953	32,080,331	1,515,378	4.96%
Prosperity Denver	16,350,636	16,119,855	16,864,430	744,575	4.62%
Education / Advocacy Donations	5,047	20,000	20,000	-	0.00%
Youth Activities Program	1,924,854	3,450,000	5,220,172	1,770,172	51.31%
Special Revenue Funds Total	**50,249,410**	**50,154,808**	**54,184,933**	**4,030,125**	**8.04%**
Other Program Funding Sources Total	**64,979,021**	**65,435,775**	**68,613,257**	**3,177,482**	**4.86%**
Program Expenditures Total	**70,326,286**	**68,124,886**	**71,320,596**	**3,195,710**	**4.69%**
General Fund FTE					
Administration	9.08	3.00	2.75	(0.25)	(8.33%)
Early Childhood Initiatives	1.00	1.00	1.00	-	0.00%
Youth Development and Engagement	3.30	3.85	3.85	-	0.00%
After School and Summer Programs	4.55	-	-	-	0.00%
Health Initiatives	2.00	-	-	-	0.00%
Youth Violence Prevention	1.00	-	-	-	0.00%
General Fund FTE Total	**20.93**	**7.85**	**7.60**	**(0.25)**	**(3.18%)**
Other Program Funds FTE					
Grants					
Head Start	10.50	9.50	9.75	0.25	2.63%
Summer Food Service Program	1.00	-	-	-	0.00%
Other Program Funds FTE Total	**11.50**	**9.50**	**9.75**	**0.25**	**2.63%**
FTE Total	**32.43**	**17.35**	**17.35**	**-**	**0.00%**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Administration		
Personnel Services		
• Move 0.25 of a Marketing and Communications Associate to the Head Start grant to align work with budget.	(0.25)	(26,800)
General Fund - Youth Development and Engagement		
Services and Supplies		
• Reduce professional services budget.	-	(21,000)
Special Revenue Funds		
• Add Youth Activities Program estimated expenditures to reflect the anticipated timing of program spending, including on community-led safety grants.	-	1,770,200
• Add Denver Preschool Program budget based on projected 2027 revenue.	-	1,515,400
• Add Prosperity Denver budget based on projected 2027 revenue.	-	744,600
Grants		
• Add 0.25 of a Marketing and Communications Associate to the Head Start grant, moved from the General Fund, to align work with budget.	0.25	26,800
• Remove State and Local Fiscal Recovery Funds grant expenditures following completion of the federally funded program in 2026.	-	(500,000)
• Reduce Head Start grant expenditures to reflect the spending plan for 2027.	-	(233,500)
• Remove Wallace Foundation Social and Emotional Learning Initiative grant expenditures upon expiration of the grant in 2026.	-	(146,000)

City Attorney



Mission

Together we serve the City through exceptional legal work.

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Department Summary

The City Attorney serves as the legal adviser to the Mayor, City Council, Auditor, Clerk and Recorder, and all city departments and agencies. The City Attorney represents and defends the City in legal matters, handles all lawsuits initiated on behalf of the City and County of Denver, prosecutes violations of city ordinances, and provides advice and counsel to elected officials and client agencies on Charter interpretation and reform. The office builds a more accountable city government and a more inclusive and equitable community through exceptional and innovative legal counsel.

For more information, visit the City Attorney's Office (CAO) website at: https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/City-Attorneys-Office.

Services

The CAO is composed of Administration and seven sections, as described below:

- **Administration** includes the CAO's executive leadership team as well as the **Finance and Business Operations Section**. It sets policy development and direction for the agency and performs purchasing, contract management, media relations, and financial management, including budgeting and accounting.
- The **DEN Legal Section** provides legal services to Denver International Airport (DEN) and its executive management team, including handling all leases, contracts and agreements, claims, regulatory compliance, real estate transactions, finance matters, construction projects, and litigation other than employment litigation. DEN reimburses the cost of these services.
- The **Civil Litigation Section** represents the City and County of Denver, city officials, and city employees in civil lawsuits alleging constitutional and civil rights violations as well as personal injury and property damage. Attorneys from the Civil Litigation Section appear in all levels of Colorado state and federal courts and represent the City's interests in mediation and settlement conferences. The section's claims adjusters are responsible for handling the majority of civil claims received by the City.
- The **Employment and Labor Law Section** defends the City in state and federal court litigation involving claims of discrimination and retaliation, constitutional violations, and violations of various state and federal employment laws. The attorneys in this section also represent the City in administrative appeals of adverse employment actions and workers' compensation claims, respond to grievances and charges of discrimination filed by city employees, represent the City in collective bargaining negotiations and labor-related matters, and provide employment law advice and training to managers and supervisors across the City.
- The **Human Services Legal Services Section** provides legal representation to Denver Human Services (DHS), including matters involving dependency and neglect cases, juvenile justice, adult protection, child support enforcement, unaccompanied refugee minors, benefit fraud, benefit appeals, Social Security appeals for children in DHS custody, and employment and tort cases. The section provides legal advice and transaction support, training, regulatory compliance, and legislative support to DHS programs and administration. DHS reimburses the cost of these services.
- The **Legislative Counsel Team** serves as legal advisor to City Council on municipal issues and assists council members with drafting legislation and responding to constituent matters. It also facilitates collaboration between City Council and the Mayor, city agencies, residents, business groups, and civic organizations. Additionally, it provides legal support and advice to the City Council's Legislative Services Team concerning open meeting laws, open records laws, parliamentary procedures, the legislative process, municipal finance, and budget issues.
- The **Municipal Operations Section** provides legal services to city agencies and departments. The section delivers legal services related to large project delivery, land use and zoning, real estate and development, parks and open space, transportation and infrastructure, taxation, bankruptcy, contracts, construction, and environmental and general municipal law advice. The section handles commercial litigation matters, condemnations and administrative hearings, and represents the City in Rule 106 appeals related to whether a board or agency made a decision lawfully and fairly.
- The **Prosecution and Code Enforcement (PACE) Section** prosecutes cases involving municipal ordinance violations and some misdemeanors in the City and supports the Department of Licensing and Consumer Protection, the Denver Department of Public Health and Environment, and the Denver Police Department's Nuisance Abatement Unit. PACE seeks justice in a wide variety of criminal offenses including domestic

violence cases and handles over a thousand civil filings each year for treatment of individuals experiencing mental illness and all extreme risk protection orders on behalf of the City. PACE also has a strong **Victim Assistance Program** that seeks to safeguard victim safety and helps victims understand and navigate the criminal justice system.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Municipal Operations – Contracts					
Contracts completed	2,349	2,892	2,791	2,500	2,500
PACE – Victim Resources					
Domestic violence victims contacted	1,449	2,126	2,126	2,232	2,344
Elder abuse victims contacted	150	169	187	120	160

Municipal Operations

The Municipal Operations section negotiates, drafts, and processes contracts that range from simple booking agreements to complex, multimillion-dollar construction contracts. CAO anticipates a decrease in the number of **contracts completed** in 2026 and 2027 due primarily to decreases in federal funding as well as citywide programmatic reductions as a result of budget constraints.

Victim Resources

The number of **domestic violence victims** and **elder abuse victims contacted** by PACE victim advocates and the subsequent caseload are driven primarily by municipal crime in Denver and staffing levels in CAO. The majority of the cases are domestic violence cases, which have risen steadily in 2025 and 2026. These cases require more time and attention from advocates because victims may still be living with or have contact with their perpetrators, and perpetrators typically maintain easy access to the victims. Victim advocates arrange for shelter or hotel stays for domestic violence victims, who also require support resources and planning from the advocacy team.

Elder cases, too, require more resources from advocates as the victims often request or require more contact. Elderly persons may require assistance with transportation to and from court and may need additional assistance while in court. CAO estimates a decrease in elder abuse victims contacted in 2026 due to turnover in the agency, but expects an increase in 2027 once positions are filled.

Budget Detail

City Attorney Office (4511000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	23,951,246	23,057,966	24,978,056	1,920,090	8.33%
Services and Supplies	4,298,664	2,336,485	2,336,485	-	0.00%
Internal Services and Misc.	19,444	-	-	-	0.00%
General Fund Expenditures Total	**28,269,354**	**25,394,451**	**27,314,541**	**1,920,090**	**7.56%**
General Fund Expenditures by Activity					
Administration	6,289,861	4,380,406	3,920,148	(460,258)	(10.51%)
Civil Litigation	3,150,156	3,680,728	4,952,388	1,271,660	34.55%
DEN Legal Services	4,801	-	-	-	0.00%
Employment & Labor Law	3,135,664	2,941,187	3,052,388	111,201	3.78%
Human Services Legal Services	24,747	-	-	-	0.00%
Muni Legal Services	4,708,490	4,503,440	4,665,260	161,820	3.59%
Municipal Operations	2,727,745	2,568,078	2,948,243	380,165	14.80%
Prosecution and Code Enforcement	5,862,093	5,175,152	5,521,454	346,302	6.69%
Victim Assistance	2,365,795	2,145,460	2,254,660	109,200	5.09%

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City Attorney Office (4511000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures Total	**28,269,354**	**25,394,451**	**27,314,541**	**1,920,090**	**7.56%**
Other Program Funding Sources					
Grants					
Crime Victim Services	140,528	140,398	142,366	1,968	1.40%
Denver VALE Grant	919	7,020	-	(7,020)	(100.00%)
Specialized Domestic Violence Prosecution	65,923	60,066	59,110	(956)	(1.59%)
Grants Total	**207,370**	**207,484**	**201,476**	**(6,008)**	**(2.90%)**
General Government SRF					
Internal Billings and Reimbursements	11,486,694	14,318,146	14,346,942	28,796	0.20%
Liability Claims	9,056,475	5,668,521	2,000,000	(3,668,521)	(64.72%)
Special Revenue Funds Total	**20,543,169**	**19,986,667**	**16,346,942**	**(3,639,725)**	**(18.21%)**
Other Program Funding Sources Total	**20,750,539**	**20,194,151**	**16,548,418**	**(3,645,733)**	**(18.05%)**
Program Expenditures Total	**49,019,892**	**45,588,602**	**43,862,959**	**(1,725,643)**	**(3.79%)**
General Fund FTE					
Administration	19.00	12.14	8.00	(4.14)	(34.10%)
Civil Litigation	25.30	22.30	27.00	4.70	21.08%
Employment & Labor Law	15.00	14.00	15.00	1.00	7.14%
Municipal Operations	16.00	12.00	15.00	3.00	25.00%
Muni Legal Services	28.00	23.00	25.00	2.00	8.70%
Prosecution and Code Enforcement	41.43	29.62	31.62	2.00	6.75%
Victim Assistance	21.38	19.19	19.19	-	0.00%
General Fund FTE Total	**166.11**	**132.25**	**140.81**	**8.56**	**6.47%**
Other Program Funds FTE					
Grants					
Crime Victim Services	2.49	1.40	1.40	(0.00)	(0.00%)
Specialized Domestic Violence Prosecution	0.57	0.32	0.33	0.01	3.13%
Grants FTE Total	**3.06**	**1.72**	**1.73**	**0.01**	**0.58%**
General Government SRF					
DEN Legal Services	20.00	20.00	20.00	-	0.00%
Employment & Labor Law	6.00	6.00	6.00	-	0.00%
Human Services Legal Services	47.00	44.00	43.00	(1.00)	(2.27%)
Muni Legal Services	2.00	2.00	2.00	-	0.00%
SRF FTE Total	**75.00**	**72.00**	**71.00**	**(1.00)**	**(1.39%)**
FTE Total	**244.17**	**205.97**	**213.54**	**7.57**	**3.68%**
General Fund Revenue					
Fines and Forfeits	139,222	142,855	142,855	-	0.00%
Fees	5,031	2,200	2,200	-	0.00%
Charges for Services	320	56,000	10,000	(46,000)	(82.14%)
Internal Service and Indirect Cost	651,081	693,520	738,411	44,891	6.47%
Miscellaneous Other	22,239	-	-	-	0.00%
General Fund Revenue Total	**817,893**	**894,575**	**893,466**	**(1,109)**	**(0.12%)**
Vacancy Savings			(957,031)		

Significant Budget Changes

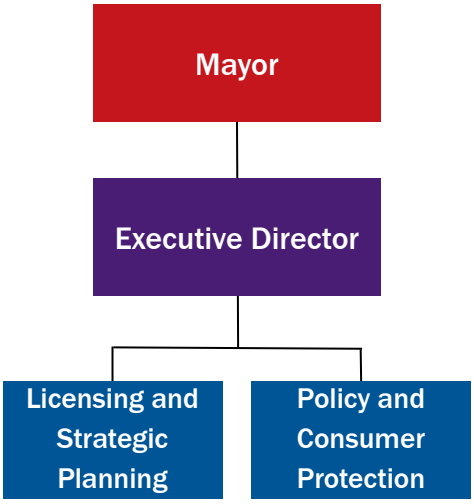
2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Add positions to bring more legal services in-house and reduce outside legal expenses, including 4 Associate City Attorneys, 3 Senior City Attorneys, 2 Entry City Attorneys, 2 Paralegal Is, and a Section Supervisor City Attorney.	12.00	2,059,700
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(4.44)	-

2027 Change Description	FTEs	Dollars
General Fund - Administration		
Personnel Services		
• Hold a Deputy City Attorney Mayoral Appointee vacant.	(1.00)	(283,800)
• Reduce on-call budget to align with actual spending.	-	(52,200)
General Fund - Municipal Legal Services		
Personnel Services		
• Add 2 Senior City Attorney FTEs to support the Vibrant Bond. These positions are fully funded by the bond so there is no General Fund budget impact.	2.00	-
Special Revenue Funds		
• Remove one-time Liability Claims Fund budget for a supplemental appropriation in 2026.	-	(3,000,000)
• Remove Liability Claims Fund budget due to unspent funds that rolled from 2025 into 2026. The 2027 budget only includes new revenue. Any remaining unspent budget in 2026 can be spent in 2027.	-	(668,500)
• Eliminate a vacant Paralegal II that had suppoted Denver Human Services Legal Services in the Internal Billings and Reimbursements Fund.	(1.00)	(131,000)

The budgeted vacancy savings is $957,031.

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Department of Licensing and Consumer Protection



Mission

Protecting the public's health, safety, and welfare by serving our community through the regulation of businesses.

Department Summary

The Department of Licensing and Consumer Protection (DLCP) regulates businesses and protects consumers. DLCP issues 120 types of business licenses to qualified applicants, determines whether licenses should be renewed or suspended, and collects fees for new applications and renewals. DLCP takes enforcement action on licenses, including revocation, and conducts public hearings, issues security alarm permits, and serves as the local authority for administering the State's liquor and marijuana codes.

In 2025, Denver voters approved a Charter amendment changing the Department's name from Excise and Licenses to the Department of Licensing and Consumer Protection. This change eliminates confusion around the core functions of the Department, which has no oversight over excise taxes. The new name reflects its two core functions: to create and foster accountability for safety (licensing), and to ensure Denver consumers can make confident, informed decisions via efficient regulation of businesses (consumer protection).

For more information, visit the DLCP website at: https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Business-Licensing.

Services

Administration includes key activities such as policy development, contract management, public education and outreach, media relations, data analytics and process improvements, records retention, financial management, and general office management.

Licensing includes intake, review, and issuance for all business and individual licenses including security guard, liquor, and marijuana licenses. Licensing also reviews applications for all transfers of location, transfers of ownership, and corporate structure changes and facilitates public hearings and appeal hearings.

Code Enforcement ensures compliance with city ordinances and protects neighborhood vitality by conducting inspections upon license application and compliance inspections throughout the year. Code Enforcement investigates complaints received by DLCP and issues notices, fines, and administrative citations to individuals and businesses that do not comply with the current ordinance.

Consumer Protection ensures that businesses in Denver operate ethically and equitably. DLCP receives complaints regarding conflicts with businesses and works to address each complaint by directing the complainant to the appropriate resource or following up on any violations of the licensing requirements.

Office of Marijuana Policy (OMP) recommends, administers, and implements goals and objectives related to marijuana policy for the City and ensures that city policies are consistent with emerging local and state policies. OMP partners with various city agencies to establish and implement policies related to marijuana. For more information, visit the OMP's website at: https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Marijuana-Information.

Strategies

- Issue and renew licenses in a professional and timely manner through efficient business operations and increased opportunities for online licensing.
- Support the City's economy, equity, and sustainability efforts by assisting businesses with the licensing process, creating additional business opportunities, and addressing regulatory or administrative hurdles.
- Improve the customer experience through superior customer engagement by responding to inquiries, complaints, feedback, and input.
- Enforce applicable laws, rules, and regulations equitably and justly to support the health, safety, and welfare of the City.
- Manage and develop policies related to marijuana and other licenses in the City by establishing and overseeing regulation and enforcement of all licensing policies and coordinating city agencies.
- Offer public outreach and education about licensing regulations, solicit feedback on policies, and keep the various business industries informed of changes to associated regulations.

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Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Inspections and investigations	4,111	3,175	2,434	2,200	2,000
License records created	45,363	41,831	39,785	41,000	45,000
Average time to close cases (days)	10	12	8	5	6

Performance Context

Inspections and investigations are the inspections of licensed premises, which are predominantly liquor and marijuana, as well as compliance investigations for short-term rentals. The total number of inspections includes licensing, renewal notifications, verification of proper posting preceding public hearings, marijuana compliance, license expirations, complaint response, and compliance investigations. Inspections have trended down as the team transitioned from simple checks to more thorough, impactful investigations.

License records created capture the sum of the work being done at DLCP from a business licensing standpoint. This includes new licenses, renewals, and amendments for both online and in-person licensing activities. DLCP experienced its largest volume year ever in 2023 due to the mandatory requirement for residential rentals. DLCP continues to see steady growth in licensing activity across its non-rental license types.

Average time to close cases indicates the number of days between a case being created and a case being responded to and closed. This number is impacted by some cases which require further investigation by DLCP, which can take weeks depending on the complexity of the investigation required. The number also includes the total time between the case being opened and fully resolved. As customers communicate with DLCP, cases close and re-open. On average, cases take two interactions with DLCP to be fully resolved.

Budget Detail

Department of Licensing and Consumer Protection (4001000)	2025 Actuals	2026 Appropriated	2027 Recommended	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	5,688,961	5,331,960	5,752,632	420,672	7.89%
Services and Supplies	787,561	551,135	506,050	(45,085)	(8.18%)
Internal Services and Misc.	5,346	4,476	4,476	-	0.00%
General Fund Expenditures Total	**6,481,867**	**5,887,571**	**6,263,158**	**375,587**	**6.38%**
General Fund Expenditures by Activity					
Administration	2,471,943	1,887,444	1,888,274	830	0.04%
Code Enforcement	1,317,823	1,105,807	1,403,809	298,002	26.95%
Communications & Marketing	124,717	137,703	140,721	3,018	2.19%
Licensing	1,699,397	1,964,126	1,991,131	27,005	1.37%
Marijuana Policy	867,988	792,491	839,223	46,732	5.90%
General Fund Expenditures Total	**6,481,867**	**5,887,571**	**6,263,158**	**375,587**	**6.38%**
Program Expenditures Total	**6,481,867**	**5,887,571**	**6,263,158**	**375,587**	**6.38%**
General Fund FTE					
Administration	14.00	11.50	11.50	-	0.00%
Licensing	21.74	19.74	17.00	(2.74)	(13.88%)
Code Enforcement	14.00	11.00	13.00	2.00	18.18%
Marijuana Policy	5.25	4.75	4.75	-	0.00%
Communications & Marketing	0.75	0.75	0.75	-	0.00%
General Fund FTE Total	**55.74**	**47.74**	**47.00**	**(0.74)**	**(1.55%)**
FTE Total	**55.74**	**47.74**	**47.00**	**(0.74)**	**(1.55%)**
General Fund Revenue					
Licenses and Permits	6,555,095	6,515,008	6,683,558	168,550	2.59%
Fines and Forfeits	200,923	413,731	413,731	-	0.00%
Fees	674,544	787,319	787,319	-	0.00%

Department of Licensing and Consumer Protection (4001000)	2025 Actuals	2026 Appropriated	2027 Recommended	$ Change	% Change
Charges for Services	1,240	1,450	1,450	-	0.00%
Miscellaneous Other	(91,884)	-	-	-	0.00%
General Fund Revenue Total	**7,339,918**	**7,717,508**	**7,886,058**	**168,550**	**2.18%**
Vacancy Savings			(184,781)		

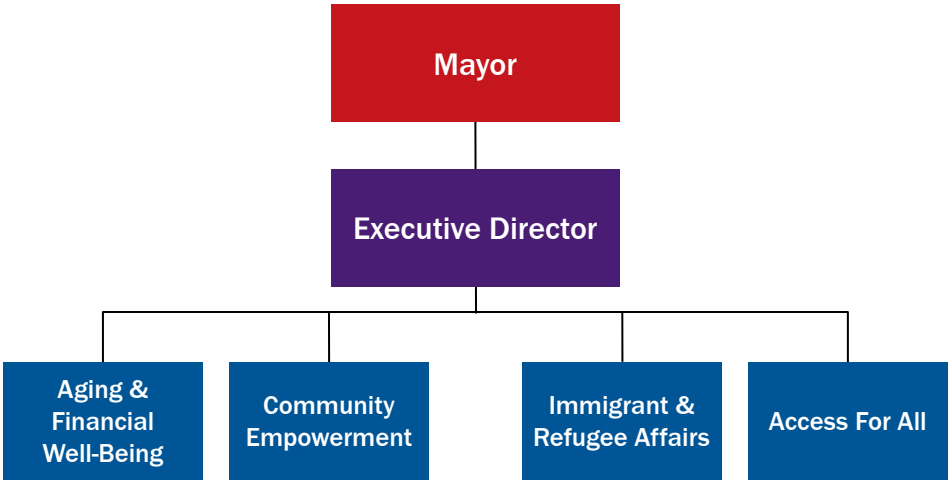
Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Add a Program Manager, moved from Human Rights and Community Partnerships, to better align with consumer protection core services.	1.00	148,400
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(1.74)	-
• Eliminate a vacant Director that was restored after being held vacant temporarily in 2026. Since this position was not budgeted in 2026, there is no change from 2026 to 2027.	-	-
Services and Supplies		
• Reduce professional services budget.	-	(45,100)
General Fund Revenue		
• Increase license and permit revenue to align with trends over the past year.	-	200,000
• Eliminate childcare license revenue per the elimination of local childcare business licenses, effective July 15, 2026.	-	(31,400)

The budgeted vacancy savings is $184,781.

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Human Rights and Community Partnerships



Mission

To proactively protect and advance human rights by strengthening relationships between the City and Denver's diverse communities. We foster engagement, build partnerships, and expand access to city resources and opportunities so every community member has the opportunity to fully participate, contribute, and thrive.

Department Summary

Human Rights and Community Partnerships (HRCP) works with communities to address local issues, promote equal opportunity, and protect the rights of all people regardless of race, color, creed, gender, sexual orientation, national origin, age, or disability.

Additionally, the agency oversees the work of 10 mayoral advisory commissions. The commissions serve as a bridge between their respective community, the Mayor, and the City and County of Denver. They are responsible for helping to identify challenges, opportunities, and areas for greater partnership and collaboration.

- Denver Commission on Aging
- Denver American Indian Commission
- Denver African American Commission
- Denver Asian American Pacific Islander Commission
- Denver Lesbian, Gay, Bisexual, Transgender, Queer (LGBTQ) Commission
- Denver Commission for People with Disabilities
- Denver Latino Commission
- Denver Women's Commission
- Denver Nonprofit Engagement Commission
- Denver Immigrant and Refugee Commission

For more information, visit the HRCP website at denvergov.org/hrcp.

Services

HRCP serves the public through four divisions.

HRCP Access for All Division coordinates the City and County of Denver's efforts to ensure compliance with Title II of the Americans with Disabilities Act (ADA) while advancing accessibility, inclusion, and equal access for people with disabilities. The division provides Deaf and Hard of Hearing services and tools to help address discrimination and promote access throughout the city.

HRCP Aging and Financial Well-Being Division supports and advocates for Denver's aging population through an intergenerational approach to community partnerships, policies, and practices. The division promotes financial well-being, accessibility, and successful aging in place by connecting older adults, their families, and the broader community with information, services, and resources that enhance quality of life.

HRCP Community Empowerment Division strengthens and streamlines collaboration between Denver communities, including Registered Neighborhood Organizations, nonprofits, community-based organizations, and city entities. The division improves communication, coordination, and access by building stronger connections and creating a more seamless experience for community members navigating city systems and for city entities engaging with the communities they serve.

HRCP Immigrant and Refugee Affairs Division promotes the well-being and meaningful inclusion of Denver's immigrant and refugee communities through advocacy; partnerships; and connections to resources, services, and opportunities to fully participate in the civic, economic, and cultural life of the city.

Strategies

- HRCP strengthens connections between city agencies and Denver communities by supporting departments in engaging community members around new, changing, and expanding programs and services. HRCP also leverages its mayoral advisory commissions and community partnerships to inform outreach, strengthen civic engagement, and connect communities with city resources and opportunities.
- The HRCP Access for All Division works with city agencies and employees to advance accessibility, equal access, and compliance with local, state, and federal disability rights laws, including Title II of the ADA. The division provides communication access services, including sign language interpretation and Communication Access Realtime Translation (CART), and connects individuals with antidiscrimination resources, including mediation services.
- The HRCP Aging and Financial Well-Being Division works with older adults, their families, and community partners to expand access to resources that promote financial well-being, accessibility, and successful aging in place. Through initiatives such as Aging Well, the division addresses systemic barriers and advances equitable access to resources, particularly for older adults and individuals with limited financial resources.

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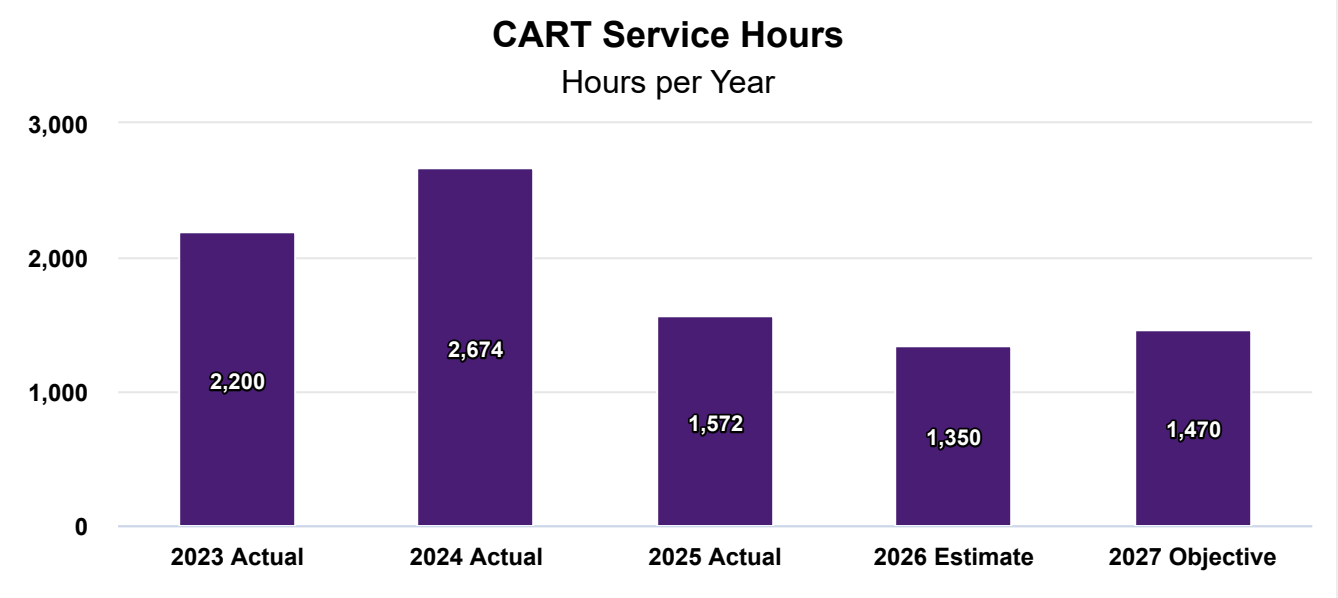
The division also develops financial empowerment models, provides financial coaching, and shares practices that support economic mobility and financial security.

- The HRCP Community Empowerment Division facilitates collaboration between city entities and community organizations, including Registered Neighborhood Organizations and nonprofits. The division strengthens communication, coordination, and access by identifying opportunities to improve community engagement practices and the experience of navigating city systems.
- The HRCP Immigrant and Refugee Affairs Division works with immigrant and refugee communities and community partners to strengthen civic engagement, build community capacity, inform policy, and improve access to city programs and services. Through initiatives such as My City Academy, the division helps community members better understand and participate in city government. The division also oversees the Citywide Language Access Program, which advances equitable access to city programs, services, and activities.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
New community partnerships	40	82	35	41	24
Total community partnerships	570	372	259	208	210

HRCP establishes **nonprofit and community partnerships** to help identify issues, develop solutions, implement programming, and build and maintain relationships with community members. Partnerships include both formal agreements and informal participation in agency initiatives and activities around specific areas of common ground. In many cases, the nonprofit partners deliver the services rather than HRCP. The number of partnerships has decreased in recent years in part because HRCP is targeting its resources on the strongest partnerships that are most beneficial to the community, and in part because some nonprofits have closed.



The Deaf and Hard of Hearing Services team monitors **CART service hours** to help assess and support equitable access to city programs and services. In 2025 and 2026, HRCP observed a decrease in service hours, due in part to reductions in city services and a decline in court cases requiring CART. Looking ahead, HRCP anticipates a slight increase in service hours based on a recent rise in requests from city employees seeking CART support for community members accessing their programs and services.

Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Human Rights and Community Partnerships	6,019,919	4,917,475	4,944,194	26,719	0.54%
Division of Disability Rights	848,392	-	-	-	0.00%
General Fund Expenditures Total	**6,868,311**	**4,917,475**	**4,944,194**	**26,719**	**0.54%**
General Fund Expenditures by Type					
Personnel Services	5,309,114	3,335,223	3,369,943	34,720	1.04%
Services and Supplies	1,553,090	1,574,512	1,566,511	(8,001)	(0.51%)
Internal Services and Misc.	6,107	7,740	7,740	-	0.00%
General Fund Expenditures Total	**6,868,311**	**4,917,475**	**4,944,194**	**26,719**	**0.54%**
Other Program Funding Sources					
Special Revenue Funds Expenditures					
General Government	2,060,793	2,409,423	19,756	(2,389,667)	(99.18%)
Special Revenue Funds Total	**2,060,793**	**2,409,423**	**19,756**	**(2,389,667)**	**(99.18%)**
Grants					
General Government	992,597	140,000	5,000	(135,000)	(96.43%)
Grants Total	**992,597**	**140,000**	**5,000**	**(135,000)**	**(96.43%)**
Other Program Funding Sources Total	**3,053,390**	**2,549,423**	**24,756**	**(2,524,667)**	**(99.03%)**
Department Expenditures Total	**9,921,701**	**7,466,898**	**4,968,950**	**(2,497,948)**	**(33.45%)**
Personnel Full Time Equivalents (FTE)					
General Fund Operations	47.50	24.50	24.00	(0.50)	(2.04%)
General Government	2.50	0.50	-	(0.50)	(100.00%)
Personnel Full Time Equivalents (FTE) Total	**50.00**	**25.00**	**24.00**	**(1.00)**	**(4.00%)**
General Fund Revenue					
Miscellaneous Other	138,320	5,000	-	(5,000)	(100.00%)
General Fund Revenue Total	**138,320**	**5,000**	**-**	**(5,000)**	**(100.00%)**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Administration		
Personnel Services		
• Add a Manager moved from the Immigrant and Refugee Affairs Division to align with HRCP's organizational structure.	1.00	183,400
• Add a portion of a Senior Contract Administrator moved from the Energy Efficiency SRF. This is offset by a decrease in professional services budget in the Access for All Division.	0.50	58,200
Services and Supplies		
• Add budget moved from the Aging and Financial Well-Being, Access for All, and Immigrant and Refugee Affairs Divisions to align with planned spending in 2027.	-	40,500
General Fund - Access for All Division		
Services and Supplies		
• Remove budget for an expired contract.	-	(74,800)
• Remove professional services budget to offset moving a portion of a Senior Contract Administrator from the Energy Efficiency SRF.	-	(58,200)
• Move budget to the Administration and Community Empowerment Divisions to align with planned spending in 2027.	-	(20,400)
General Fund - Aging and Financial Well-Being		
Personnel Services		

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2027 Change Description	FTEs	Dollars
• Move a Program Manager to the Department of Licensing and Consumer Protection to better align with consumer protection core services.	(1.00)	(148,400)
Services and Supplies		
• Move budget to the Administration and Community Empowerment Divisions to align with planned spending in 2027.	-	(80,700)
General Fund - Community Empowerment Division		
Services and Supplies		
• Add budget moved from the Aging and Financial Well-Being, Access for All, and Immigrant and Refugee Affairs Divisions to align with planned spending in 2027.	-	75,300
General Fund - Immigrant and Refugee Affairs Division		
Personnel Services		
• Move a Manager to the Administration Division to align with HRCP's organizational structure.	(1.00)	(183,400)
Services and Supplies		
• Add budget for the Denver Immigrant Legal Services Fund (DILSF) to maintain the same level of resources for this program in 2027. This offsets the expiration of a one-time allocation in the American Rescue Plan Act (ARPA) Fund in 2026.	-	125,000
• Move budget to the Administration and Community Empowerment Divisions to align with planned spending in 2027.	-	(14,700)
General Fund - Revenue		
• Decrease revenue from revolving loan fund repayments.	-	(5,000)
Special Revenue Funds		
• Move budget in the Energy Efficiency Assistance SRF to the Office of Climate Action, Sustainability, and Resiliency (CASR) and move a portion of a Senior Contract Administrator to the General Fund. CASR will administer this program starting in 2027.	(0.50)	(2,369,400)
• Reduce Strategic Partnerships Donations Fund estimated expenditures to reflect the spend-down of available donations in 2026.	-	(23,800)
Grants		
• Remove State and Local Fiscal Recovery Funds Grant expenditures reflecting a one-time allocation of interest earnings in the ARPA Fund for the DILSF. A corresponding increase in the General Fund maintains the same level of support for this program in 2027.	-	(125,000)
• Reduce Living Cities Financial Empowerment Centers grant expenditures as the grant approaches expiration.	-	(10,000)

The budgeted vacancy savings is $77,263.

Budget Detail

Human Rights and Community Partnerships (0150000)	2025 Actuals	2026 Appropriated	2027 Recommended	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	4,664,994	3,335,223	3,369,943	34,720	1.04%
Services and Supplies	1,350,870	1,574,512	1,566,511	(8,001)	(0.51%)
Internal Services and Misc.	4,055	7,740	7,740	-	0.00%
General Fund Expenditures Total	**6,019,919**	**4,917,475**	**4,944,194**	**26,719**	**0.54%**
General Fund Expenditures by Activity					
Access for All Division	-	1,187,048	1,049,886	(137,162)	(11.55%)
Administration	1,796,910	1,017,077	1,284,378	267,301	26.28%
Aging and Financial Well-Being Division	231	1,046,135	841,489	(204,646)	(19.56%)
Aging and Protection Division	320,275	-	-	-	0.00%
Community Empowerment Division	-	359,221	459,599	100,378	27.94%
Deaf and Hard of Hearing Services	652,782	-	-	-	0.00%
Denver Office of Nonprofit Engagement	1,443	-	-	-	0.00%
Financial Empowerment Division	1,277,792	-	-	-	0.00%
Immigrant and Refugee Affairs Division	1,206,655	1,307,994	1,308,842	848	0.06%
Office of Community Affairs	683,822	-	-	-	0.00%
Office of Neighborhood Engagement	80,009	-	-	-	0.00%
General Fund Expenditures Total	**6,019,919**	**4,917,475**	**4,944,194**	**26,719**	**0.54%**
Other Program Funding Sources					
Grants					
DenverConnect	38,038	-	-	-	0.00%
Immigration Policy Grant	140,871	-	-	-	0.00%
Living Cities Financial Empowerment Centers	13,024	15,000	5,000	(10,000)	(66.67%)
Mercy Housing Mountain Plains	59,743	-	-	-	0.00%
Nonprofit Impact Program	286,526	-	-	-	0.00%
State and Local Fiscal Recovery Funds	454,394	125,000	-	(125,000)	(100.00%)
Grants Total	**992,597**	**140,000**	**5,000**	**(135,000)**	**(96.43%)**
General Government SRF					
Energy Efficiency Assistance Fund	1,992,256	2,369,423	-	(2,369,423)	(100.00%)
Human Rights and Community Partnerships Collaboration	2,150	-	3,533	3,533	0.00%
Human Rights/Community Relations	31,227	15,000	15,000	-	0.00%
Strategic Partnership Donation	35,160	25,000	1,223	(23,777)	(95.11%)
Special Revenue Funds Total	**2,060,793**	**2,409,423**	**19,756**	**(2,389,667)**	**(99.18%)**
Other Program Funding Sources Total	**3,053,390**	**2,549,423**	**24,756**	**(2,524,667)**	**(99.03%)**
Program Expenditures Total	**9,073,309**	**7,466,898**	**4,968,950**	**(2,497,948)**	**(33.45%)**
General Fund FTE					
Administration	11.25	4.25	5.75	1.50	35.29%
Immigrant and Refugee Affairs Division	6.00	4.00	3.00	(1.00)	(25.00%)
Office of Community Affairs	3.00	-	-	-	0.00%
Deaf and Hard of Hearing Services	4.00	-	-	-	0.00%
Financial Empowerment Division	11.25	-	-	-	0.00%
Aging and Financial Well-Being Division	-	7.25	6.25	(1.00)	(13.79%)
Access for All Division	-	6.00	6.00	-	0.00%
Aging and Protection Division	2.00	-	-	-	0.00%
Community Empowerment Division	1.00	3.00	3.00	-	0.00%
Office of Neighborhood Engagement	1.00	-	-	-	0.00%
General Fund FTE Total	**39.50**	**24.50**	**24.00**	**(0.50)**	**(2.04%)**
Other Program Funds FTE					
Grants					
Immigration Policy Grant	1.00	-	-	-	0.00%

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Human Rights and Community Partnerships (0150000)	2025 Actuals	2026 Appropriated	2027 Recommended	$ Change	% Change
Grants FTE Total	**1.00**	**-**	**-**	**-**	**0.00%**
General Government SRF					
Energy Efficiency Assistance Fund	1.50	0.50	-	(0.50)	(100.00%)
SRF FTE Total	**1.50**	**0.50**	**-**	**(0.50)**	**(100.00%)**
Other Program Funds FTE Total	**2.50**	**0.50**	**-**	**(0.50)**	**(100.00%)**
FTE Total	**42.00**	**25.00**	**24.00**	**(1.00)**	**(4.00%)**
General Fund Revenue					
Miscellaneous Other	138,320	5,000	-	(5,000)	(100.00%)
General Fund Revenue Total	**138,320**	**5,000**	**-**	**(5,000)**	**(100.00%)**
Vacancy Savings			(77,263)		

Division of Disability Rights (0152000)	2025 Actuals	2026 Appropriated	2027 Recommended	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	644,120	-	-	-	0.00%
Services and Supplies	202,220	-	-	-	0.00%
Internal Services and Misc.	2,052	-	-	-	0.00%
General Fund Expenditures Total	**848,392**	**-**	**-**	**-**	**0.00%**
General Fund Expenditures by Activity					
Disability Rights Administration	848,392	-	-	-	0.00%
General Fund Expenditures Total	**848,392**	**-**	**-**	**-**	**0.00%**
General Fund FTE					
Disability Rights Administration	8.00	-	-	-	0.00%
General Fund FTE Total	**8.00**	**-**	**-**	**-**	**0.00%**

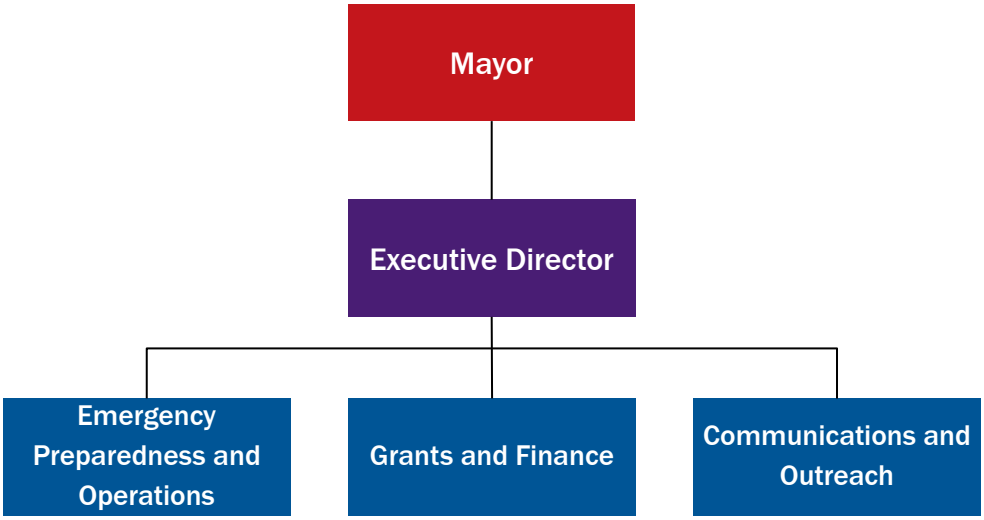
Office of Special Events

Budget Detail

Office of Special Events (0181000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	525,539	-	-	-	0.00%
Services and Supplies	6,121	-	-	-	0.00%
Internal Services and Misc.	2,268	-	-	-	0.00%
General Fund Expenditures Total	**533,928**	**-**	**-**	**-**	**0.00%**
General Fund Expenditures by Activity					
Administration	533,928	-	-	-	0.00%
General Fund Expenditures Total	**533,928**	**-**	**-**	**-**	**0.00%**
General Fund FTE					
Administration	7.33	-	-	-	0.00%
General Fund FTE Total	**7.33**	**-**	**-**	**-**	**0.00%**
General Fund Revenue					
Licenses and Permits	18,600	-	-	-	0.00%
Use Charges	513	-	-	-	0.00%
General Fund Revenue Total	**19,113**	**-**	**-**	**-**	**0.00%**

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Office of Emergency Management



Mission

Leading Denver's emergency management efforts to cultivate safe, prepared, and resilient communities.

Department Summary

The Denver Office of Emergency Management (OEM) is responsible for coordinating the City and County of Denver's efforts to prepare for, mitigate, respond to, and recover from all natural, technological, and human-caused hazards and threats impacting Denver's people, infrastructure, and the environment. OEM does this by providing multiagency coordination, planning, training, exercises, alert and warning, public information, and community outreach prior to, during, and after a local emergency or declared disaster.

For more information, visit the Office of Emergency Management website at Denvergov.org/oem.

Services

OEM provides a comprehensive suite of emergency management services in support of city agencies and the community:

- **Emergency Operations:** Manage Denver's Emergency Operations Center (EOC), multiagency Incident Coordination Group (ICGs), and OEM's 24/7 Duty Officer program in support of emergency response and recovery. Build and maintain the City's cache of emergency response supplies and equipment.
- **Crisis Communications:** Coordinate Denver's alert and warning systems, including public and employee notification systems, procedures, and training that enable timely, accurate messaging during major emergencies. Oversee the City's Joint Information System and Joint Information Center to unify communications across agencies.
- **Preparedness Capability Building:** Develop and maintain the City's Emergency Operations Plan and Citywide Preparedness Plan to strengthen readiness across agencies and partners. Provide training and exercises that strengthen multiagency coordination, decision-making, and overall emergency management capabilities across agencies.
- **Risk Reduction**: Develop and maintain the City's Risk Assessment to identify evolving threats and hazards, assess community risk, and develop mitigation strategies to reduce potential impacts on Denver. Coordinate with critical infrastructure partners such as utilities and communication providers to plan for potential disruptions and develop partnerships and agreements to minimize impacts on the community and city operations.
- **Continuity:** Manage the City's Continuity Program, including providing support for agency Continuity of Operations Plan (COOP) and the City's Continuity of Government (COG) plan. Work closely with city agencies to build COOP capacity, especially among agencies that provide critical citywide administrative, facility, and technology services to ensure that essential citywide services can be sustained or rapidly restored during disruptions.
- **Community Outreach:** Strengthen community resilience through equitable outreach and engagement, preparedness training, and support for community events. Lead the Local Emergency Planning Committee and build partnerships that help residents, businesses, and community organizations better understand risks and prepare for emergencies.
- **Grant Management:** Manage federal and state grant programs to ensure the City and County of Denver and regional partners have the necessary plans, training, exercises, and equipment to prevent and protect against threats and effectively respond to and recover from emergencies.

Strategies

OEM is in year two of implementing its 2025–2030 strategic plan to increase Denver's emergency management capabilities. This plan aligns with the City's equity platform, as well as the Mayor's citywide goals, and addresses the changing operational needs of the City and County of Denver due to the community's evolving hazard and threat environment. OEM's strategic priorities are:

- Build City Emergency Preparedness
- Enhance Emergency Operations and Communications
- Reduce Risk and Sustain City Services
- Strengthen Community Resilience

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Each of OEM's strategic priorities is directly aligned with the goals and objectives of the Citywide Preparedness Plan and achieved through the strategies listed below.

- **Alert and Warning:** Improve governance of the City's alert and warning systems, policy implementation, and training.
- **Technology Upgrades and Efficiencies:** Replace and upgrade aging EOC technology and implement new AI-driven tools to improve city staff efficiency when working in the EOC.
- **Full-Scale Exercise (FSE):** Plan and facilitate a regional FSE through the Urban Area Security Initiative (UASI) grant program in collaboration with Denver public safety agencies and regional mutual aid partners that focuses on a complex coordinated attack at a special event.
- **Emergency Agreements and Partnerships:** Develop memoranda of understanding with the Regional Transportation District, stadiums and venues, fuel suppliers, and other critical emergency resource providers.
- **Complete the 2027–2032 Hazard Mitigation Plan and public-facing interactive map**: This includes identifying strategies to reduce risk from hazards to people, infrastructure, and the environment.
- **Complete the 2027–2032 Continuity of Government (COG) plan update.**

This focused approach ensures that planning, investment, and coordination efforts are directed toward the services most critical to protecting Denver's people, infrastructure, and environment.

Performance and Program Highlights

Completion Rate for OEM Goals	2025 Actuals	2026 Estimate
Continuity program	72%	81%
Evacuation planning	67%	100%
Alert and warning	68%	81%
Community preparedness	50%	66%

The percentages in the table above represent the completion rate of milestone activities tracked under each of OEM's four 2025–2026 goals. Each of these goals was intended to be a two-year goal (2025 and 2026), and in 2027, OEM will be moving to a new set of goals that reflects evolving priorities (although some may carry forward). A new set of milestones will be established for the 2027 goals. Given this, completion rate objectives for 2027 are not shown. Due to changing circumstances in the past 12 months, OEM is no longer tracking toward 100 percent completion for all 2025–2026 goals. Work completed in 2026 that contributed to OEM's progress towards achieving its strategic goals is listed below.

- Activated the City's Emergency Operations Center or Incident Coordination Group at least four times for severe weather, elections, and power outage incidents.
- Successfully achieved accreditation in the international Emergency Management Accreditation Program.
- Completed the City's Protective Actions Annex, including robust evacuation modeling and an operational plan that provides a flexible, hazard-specific approach to evacuations.
- Conducted more than 70 alert and warning drills, including a live test of the outdoor warning siren system and citywide wireless emergency alerts.
- Developed and standardized more than 20 employee notification templates.
- Completed the first Agency Continuity Advancement Initiative, delivering hands-on continuity support to General Services, Technology Services, the Office of Human Resources, and the Department of Finance. This targeted support strengthened COOP capabilities for agencies with the greatest cascading impact on citywide service delivery and interagency operations.
- Conducted five multiagency, citywide tabletop exercises with key stakeholders, focused on immigration enforcement, power outages, evacuation operations, election continuity, and public safety coordination.
- Conducted community events and outreach activities for the National Preparedness Month campaign, integrating hazard overview information, and engaging people in English and Spanish.

Budget Detail

Office of Emergency Management (0160000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	1,672,922	1,667,419	1,723,234	55,815	3.35%
Services and Supplies	386,739	179,969	156,150	(23,819)	(13.24%)
Capital Equipment	349	10,000	-	(10,000)	(100.00%)
Internal Services and Misc.	3,426	7,796	7,796	-	0.00%
General Fund Expenditures Total	**2,063,436**	**1,865,184**	**1,887,180**	**21,996**	**1.18%**
General Fund Expenditures by Activity					
Administration	2,063,436	1,865,184	1,887,180	21,996	1.18%
General Fund Expenditures Total	**2,063,436**	**1,865,184**	**1,887,180**	**21,996**	**1.18%**
Other Program Funding Sources					
Grants					
Emergency Management Performance	73,285	143,005	85,000	(58,005)	(40.56%)
Securing the Cities	36,028	850,000	1,200,000	350,000	41.18%
Urban Area Security Initiative	2,675,380	3,340,220	4,676,308	1,336,088	40.00%
Grants Total	**2,784,693**	**4,333,225**	**5,961,308**	**1,628,083**	**37.57%**
Other Program Funding Sources Total	**2,784,693**	**4,333,225**	**5,961,308**	**1,628,083**	**37.57%**
Total Program Expenditures	**4,848,129**	**6,198,409**	**7,848,488**	**1,650,079**	**26.62%**
General Fund FTE					
Administration	12.62	10.93	10.70	(0.23)	(2.10%)
General Fund FTE Total	**12.62**	**10.93**	**10.70**	**(0.23)**	**(2.10%)**
Other Program Funds FTE					
Grants					
Securing the Cities	2.53	2.50	2.61	0.11	4.40%
Urban Area Security Initiative	3.35	3.08	3.13	0.05	1.62%
Other Program Funds FTE Total	**5.88**	**5.58**	**5.74**	**0.16**	**2.87%**
FTE Total	**18.50**	**16.51**	**16.44**	**(0.07)**	**(0.42%)**
Vacancy Savings			(39,590)		

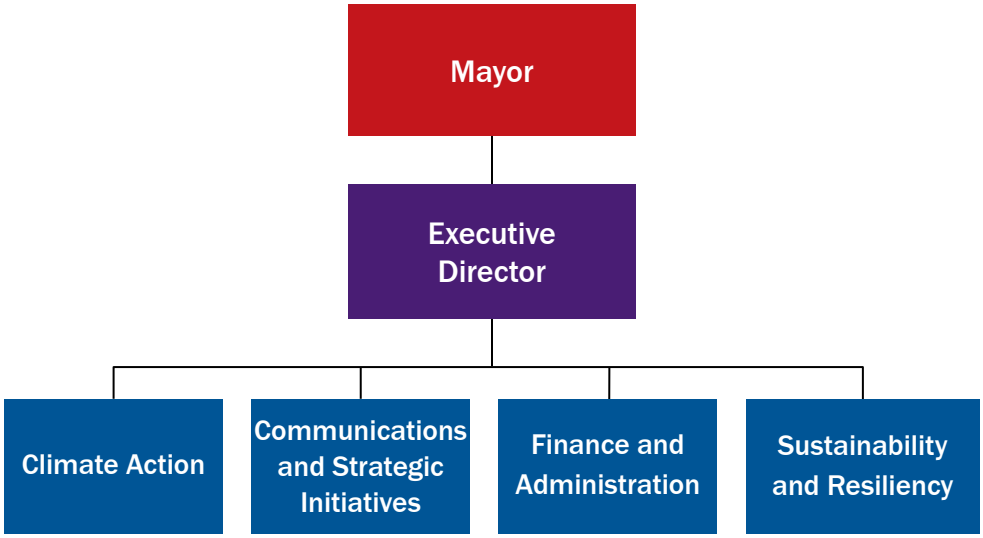
Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Move a portion of a Manager position from the General Fund to UASI and Securing the Cities grants.	(0.23)	(43,200)
Services and Supplies		
• Restore one-time budget moved to capital equipment to purchase warning sirens.	-	10,000
• Reduce professional services budget.	-	(33,800)
Capital Equipment		
• Remove one-time budget moved from services and supplies to purchase warning sirens.	-	(10,000)
Grants		
• Increase Urban Area Security Initiative grant estimated expenditures to align with current grant award and to move a portion of a Manager position from the General Fund.	0.05	1,336,100
• Increase Securing the Cities grant estimated expenditures to align with grant award and add a portion of a Manager position from the General Fund that is partially offset by an expiring, limited position.	0.11	350,000

The budgeted vacancy savings is $39,590.

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Office of Climate Action, Sustainability, and Resiliency



Mission

The climate crisis is solvable. Together, we are the ones to solve it.

Department Summary

The Office of Climate Action, Sustainability, and Resiliency (CASR) manages the City's bold climate action goals and promotes policies and programs that reduce greenhouse gas emissions while strengthening Denver's economic vitality. CASR is dedicated to equity, prioritizing the needs of Denver's most climate-vulnerable communities. CASR collaborates with other agencies and partners to develop a local skilled workforce to implement low or zero-carbon solutions.

View CASR's annual reports, community climate initiatives, and other information on the agency's website: www.denvergov.org/sustainability.

Services

The **Climate Action Division** advances policies, projects, and programs to reduce carbon pollution and expand access to affordable and reliable clean energy. Its work includes energy efficiency, electrification of buildings and transportation, solar and battery storage, district energy, microgrids, clean mobility options, and other carbon pollution reduction strategies.

The **Sustainability and Resiliency Division** advances policies, projects, and programs that help Denver prepare for extreme heat, drought, and other climate impacts. The Division implements nature-based solutions and sustainable land-use practices; reduces waste and pollution from materials; supports material reuse and circularity; promotes climate-resilient food systems; and advances clean-energy and natural-resource workforce development in partnership with Denver Economic Development and Opportunity.

The **Communications and Strategic Initiatives Division** implements communications and marketing strategies and develops engagement plans for high-impact community programs and projects. It also responds to all Colorado Open Records Act requests, manages CASR's language access plan, and oversees website content.

The **Finance and Administration Division** manages all funds for CASR; handles business processes and accounting services for financial transactions; provides budget oversight; develops, administers, and oversees contracts with vendors and technical consultants; and provides fiscal and programmatic support for grants and projects.

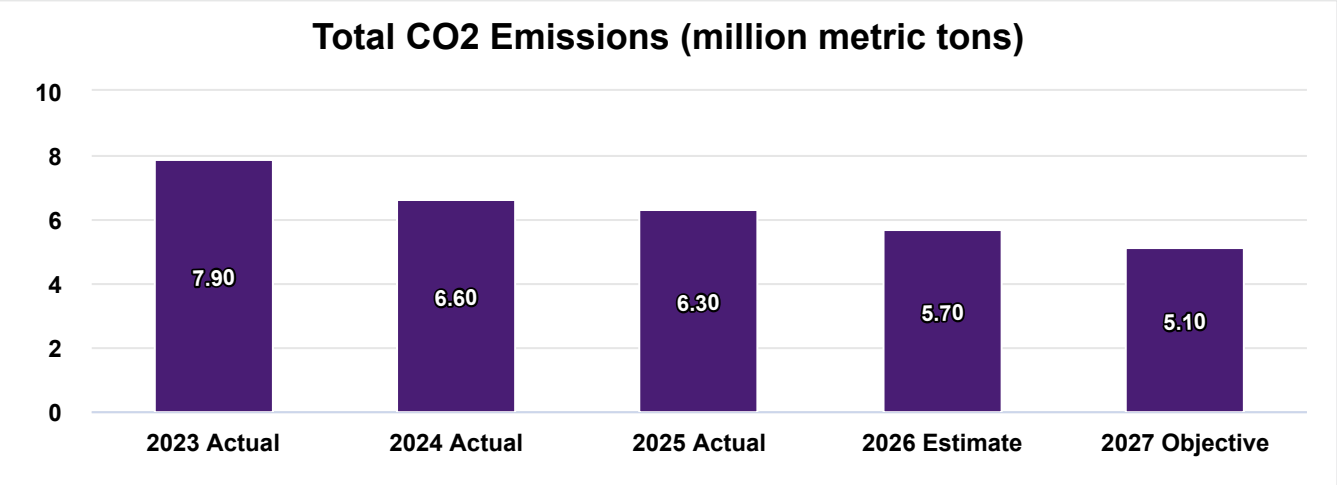
Strategies

CASR works to build a carbon pollution-free, sustainable, and climate-resilient city in collaboration with city departments, other government jurisdictions, and community partners. Below are the key strategies used to achieve those goals:

- Reduce carbon pollution by implementing energy efficiency programs, policies, and initiatives that support electrifying buildings and transportation; creating clean mobility options, like public transit, biking, and walking; and removing barriers to employment in clean energy careers.
- Adapt to climate change by supporting building codes, landscape transformations, and green infrastructure that reduce urban heat islands, strengthen biodiversity, minimize impermeable surfaces, conserve water, protect water quality, and promote healthier communities.
- Create programs that protect the health, safety, and quality of life of people and communities most affected by climate change and help them prepare for and recover from climate impacts.
- Advance 'Zero Waste and Circularity' by expanding recycling and composting to reduce landfill waste; implementing policies and programs to reduce single-use items, divert recyclable and compostable materials from multi-family and commercial buildings; developing strategies and supporting markets for reuse and remanufacturing of materials; and tracking and reporting on material use and consumption-based emissions.
- Strengthen community engagement and communication by implementing behavior-change campaigns for climate action; communicating shared values and building broad support for policies, programs, and services; developing clear, concise written and visual materials about Denver's climate policies, programs, and partnerships; and engaging the community in climate action planning and decision-making processes.
- Create policy and governance structures by establishing ambitious science-based climate goals and integrating those goals into city planning and policies, including land-use policies, and by collaborating with other cities, regions, and the State to share best practices, coordinate efforts, and leverage resources.

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Program and Performance Highlights



Performance Context

Denver's CO2 Emissions continue to decrease, propelled by strong gains in clean energy, electrification, and efficiency. The grid powering Denver continues to get cleaner, and more people are adopting all-electric solutions to heat and cool their homes. From 2024 to 2025, the number of clean energy technologies installed through Climate Protection Fund programs increased by 15 percent. Citywide, the number of permits for high-efficient, all-electric heat pumps and water heaters increased by 26 percent and 38 percent, respectively, from 2024 to 2025. Although the 2026 report was not available at the time of publication, available data indicate continued progress toward Denver's goal of eliminating emissions by 2040.

Climate Protection Fund

Overview

The Climate Protection Fund (CPF) is dedicated to eliminating greenhouse gas emissions and air pollution, supporting climate adaptation, and creating new jobs to improve the lives of Denverites, with efforts focused on the communities most harmed by climate change. The CPF is supported by a voter-approved 0.25 percent sales tax.

CPF investments directly benefit residents through six voter-approved allowable uses. The Fund also supports investments in City programs and facilities that improve energy efficiency and help the City meet Denver's building emissions-reduction requirements. Administrative costs associated with implementing these investments are also supported by the Fund.

The six allowable uses include:

- **Green Jobs** – Creates employment opportunities through local workforce training and new careers for under-resourced individuals in renewable and clean energy technology and management of natural resources.
- **Renewable Energy** – Increases investments in solar power, battery storage, and other renewable energy technology.
- **Environmental Justice** – Supports neighborhood-based programs that address environmental and climate-related inequities and improve conditions in communities most affected by pollution and climate change.
- **Adaptation and Resiliency** – Funds programs that help vulnerable communities prepare for, respond to, and recover from the effects of a changing climate.
- **Sustainable Mobility** – Supports affordable, clean, safe, and reliable transportation options, including walking, bicycling, public transit, electric vehicles, and neighborhood-scale transit.

- **Net Zero Emissions Buildings** – Upgrade the energy efficiency of homes, offices and industrial facilities to reduce their carbon footprint, utility bills, and indoor air pollution.
- **Administration** – Costs incurred by the City associated directly with the administration of the funds are not to exceed eight percent of the amount of revenue received in the CPF in each year.

Details of the Climate Protection Fund and the five-year plan for investments can be found at: https://denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Climate-Action-Sustainability-and-Resiliency/About-Us.

Climate Protection Fund (11880)	2025 Actuals	2026 Original Appropriation	2027 Proposed	$ Change	% Change
Expenditures by Program					
Adaptation and Resiliency	994,172	3,801,760	3,802,605	845	0.02%
Administration	3,139,939	3,418,356	1,698,559	(1,719,797)	(50.31%)
Environmental Justice	1,075,170	4,239,240	4,495,490	256,250	6.04%
Green Jobs	2,924,480	3,801,890	4,125,093	323,203	8.50%
Net Zero Emissions Building	22,076,006	16,901,886	17,115,066	213,180	1.26%
Renewable Energy	6,663,299	3,318,353	3,353,229	34,876	1.05%
Sustainable Mobility	4,239,540	3,404,332	3,555,514	151,182	4.44%
Total Operating Expenditures	**41,112,607**	**38,885,817**	**38,145,556**	**(740,261)**	**(1.90%)**
Climate Protection Fund Cash Transfers*	**15,600,000**	**13,163,000**	**15,643,000**	2,480,000	18.84%
Total Program Expenditures	**56,712,607**	**52,048,817**	**53,788,556**	**1,739,739**	**3.34%**
Revenue					
Climate Protection Fund Revenue	50,607,568	52,048,817	53,788,556	1,739,739	3.34%
Total Program Revenues	**50,607,568**	**52,048,817**	**53,788,556**	**1,739,739**	**3.34%**

*Includes $15.5M in transfers to the Climate Capital Improvement Fund and $100K to the Alternative Transportation SRF for 2027.

The table above shows the CPF budget by program without the 2025–2026 roll-forward or other amendments. Because the CPF is an appropriated, non-lapsing fund, any unspent appropriation at year-end automatically carries into the next fiscal year with its spending authority. These rolled funds are not included in future year appropriations to avoid double-budgeting the same dollars. In the budget details table below, the current year appropriation reflects the original budget plus amendments, including prior-year unspent funds, which can make future-year amounts appear lower. After year-end close, the Department of Finance also adjusts the current year budget based on actual revenue received compared to the original budget.

The CPF has two appropriations: an operating budget and cash transfers to other city funds, such as the Climate Capital Improvement Fund (CIF). Together, these cannot exceed the future-year revenue projection. For 2027, capital projects will be funded by $15.5M in cash transfers from the 2027 CPF budget and $15.4M in unspent appropriation rolled from previous years, which will be transferred to the Climate CIF in 2026 through a companion ordinance to the 2027 Long Bill. Capital projects supported by CPF cash transfers are listed in Volume 3.

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Budget Detail

Office of Climate Action, Sustainability, and Resiliency (0107000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	3,488,766	717,420	777,149	59,729	8.33%
Services and Supplies	1,055,817	923,937	894,991	(28,946)	(3.13%)
Internal Services and Misc.	10,704	1,563	2,236	673	43.06%
General Fund Expenditures Total	**4,555,287**	**1,642,920**	**1,674,376**	**31,456**	**1.91%**
General Fund Expenditures by Activity					
Climate Action	1,958,417	25,000	25,000	-	0.00%
Communications and Engagement	1,246,980	128,193	108,904	(19,289)	(15.05%)
Finance and Administration	948,140	133,265	150,285	17,020	12.77%
Zero Waste and Circular Economy	401,750	1,356,462	1,390,187	33,725	2.49%
General Fund Expenditures Total	**4,555,287**	**1,642,920**	**1,674,376**	**31,456**	**1.91%**
Other Program Funding Sources					
Grants					
Charge Ahead Colorado	14,339	-	-	-	0.00%
DOLA Climate Resilience Hub	217,434	1,000,000	1,006,621	6,621	0.66%
EECBG Formula Grant	-	60,000	595,720	535,720	892.87%
Fleet Zero (Bayaud & Roslyn)	-	240,000	240,000	-	0.00%
HAAF Greener by Default	55,797	4,203	-	(4,203)	(100.00%)
NASA-UCAR Subaward	-	50,000	100,000	50,000	100.00%
USDA IRA Urban Forestry	-	1,400,000	1,500,000	100,000	7.14%
Grants Total	**287,570**	**2,754,203**	**3,442,341**	**688,138**	**24.99%**
General Government SRF					
Climate Federal Revenue	-	-	1,128,592	1,128,592	0.00%
Climate Office Donations	-	30,000	30,000	-	0.00%
Climate Protection Fund	41,112,607	76,857,221	38,145,556	(38,711,665)	(50.37%)
Disposable Bag Fee	169,111	390,987	2,740,882	2,349,895	601.02%
Energy Efficiency Assistance Fund	-	-	2,000,000	2,000,000	0.00%
Green Building Program	170,877	938,390	155,000	(783,390)	(83.48%)
Disposable Bag Fee Cash Transfer Out	4,700,000	-	-	-	0.00%
General Government SRF Total	**46,152,596**	**78,216,598**	**44,200,030**	**(34,016,568)**	**(43.49%)**
Capital Projects					
Other Agency Capital Project	-	357,000	-	(357,000)	(100.00%)
Climate Protection Capital Projects	14,047,364	15,763,000	30,968,000	15,205,000	96.46%
Green Building Capital Fund	-	850,000	-	(850,000)	(100.00%)
Climate Federal Capital Projects	-	-	1,128,592	1,128,592	0.00%
Capital Projects Total	**14,047,364**	**16,970,000**	**32,096,592**	**15,126,592**	**89.14%**
Other Program Funding Sources Total	**60,487,530**	**97,940,801**	**79,738,963**	**(18,201,838)**	**(18.58%)**
Program Expenditures Total	**65,042,817**	**99,583,721**	**81,413,339**	**(18,170,382)**	**(18.25%)**
General Fund FTE					
Finance and Administration	5.00	0.35	0.45	0.10	28.57%
Climate Action	12.25	-	-	-	0.00%
Zero Waste and Circular Economy	5.25	4.20	3.20	(1.00)	(23.81%)
Communications and Engagement	10.50	0.50	0.40	(0.10)	(20.00%)
General Fund FTE Total	**33.00**	**5.05**	**4.05**	**(1.00)**	**(19.80%)**
Other Program Funds FTE					
General Government SRF					
Climate Protection Fund	62.25	66.96	66.88	(0.08)	(0.12%)
Disposable Bag Fee	1.75	1.00	2.00	1.00	100.00%
General Government SRF FTE Total	**64.00**	**67.96**	**68.88**	**0.92**	**1.35%**
Other Program Fund FTE Total	**64.00**	**67.96**	**68.88**	**0.92**	**1.35%**
FTE Total	**97.00**	**73.01**	**72.93**	**(0.08)**	**(0.11%)**

Office of Climate Action, Sustainability, and Resiliency (0107000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Revenue					
Fines and Forfeits	2,400	-	-	-	0.00%
Fees	662	-	-	-	0.00%
Charges for Services	2,000	-	-	-	0.00%
Internal Service and Indirect Cost	-	60,000	70,000	10,000	16.67%
Miscellaneous Other	1,967,471	194,616	194,616	-	0.00%
General Fund Revenue Total	**1,972,533**	**254,616**	**264,616**	**10,000**	**3.93%**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Remove on-call FTE count from Circular Economy & Zero Waste, with no corresponding budget decrease, per citywide adjustment.	(1.00)	-
Services and Supplies		
• Reduce professional services for Circular Economy & Zero Waste and Communications & Engagement.	-	(28,300)
General Fund - Revenue		
• Add indirect cost reimbursement to align with current grant awards.	-	10,000
Climate Protection Fund - Agencywide		
• Restore budget for the one-time adjustment in 2026 for the 2025 year-end true-up.	-	952,600
• Reduce budget for unspent funds that rolled forward from 2025 to 2026 across programs and accounts. The 2027 budget includes only new appropriation. Unspent budget remaining at the end of 2026 can be spent in 2027.	-	(38,962,200)
Reduce operating budget to increase the cash transfer to Climate Capital Improvement Fund to support additional projects.	-	(740,300)
Climate Protection Fund Transfers		
• Add budget to transfer cash from the Climate Protection Fund to the Climate Capital Projects Fund.	-	2,480,000
Add transfer budget to increase support for Climate Capital projects.	-	740,300
Climate Protection Fund - Revenue		
• Increase revenue to align with projected investment earnings.	-	1,088,000
• Increase revenue to align with projected sales tax revenue.	-	651,700
Other Special Revenue Funds		
• Add estimated expenditures for professional services to the Disposable Bag Fee Fund to implement expanded allowable uses of the fund.	-	2,235,400
• Add budget for the Energy Efficiency Assistance Fund that moved from Human Rights and Community Partnerships to CASR.	-	2,000,000
• Add estimated expenditures for the Federal Climate Revenue Fund. These funds will be transferred to the Federal Climate Capital Project Fund to support energy conservation projects.	-	1,128,600
• Add a three-year limited Administrator I position to implement new programs made possible by expanding allowable uses of Disposable Bag Fee funds.	1.00	114,500
• Restore estimated expenditures in the Green Building Fund for one-time decreases in 2026 that are offset by reducing budget for 2027.	-	15,000
• Eliminate cash transfer from the Green Building Fund to the Green Building Capital Project Fund.	-	(798,400)

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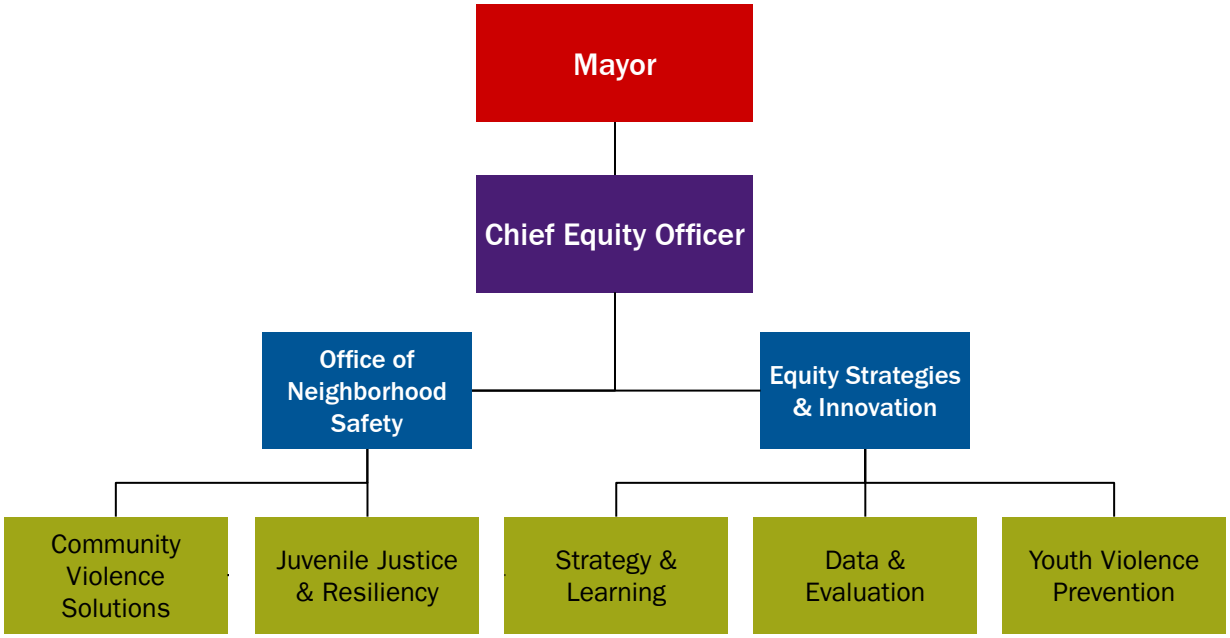
2027 Change Description

	FTEs	Dollars
Grants		
• Add estimated expenditures for Energy Efficiency and Conservation Block Formula grant.	-	535,700
• Reduce Humane America Animal Foundation Greener by Default grant estimated expenditures due to program ending.	-	(4,200)

Budget Detail

Climate Protection Fund (11880)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	7,189,807	11,902,998	10,897,222	(1,005,776)	(8.45%)
Services and Supplies	32,422,674	58,084,691	25,099,334	(32,985,357)	(56.79%)
Capital Equipment	1,354,839	5,179,066	2,000,000	(3,179,066)	(61.38%)
Internal Services and Misc.	145,287	256,198	149,000	(107,198)	(41.84%)
Restricted Budget	-	1,434,268	-	(1,434,268)	(100.00%)
Expenditures by Type Total	**41,112,607**	**76,857,221**	**38,145,556**	**(38,711,665)**	**(50.37%)**
Expenditures by Activity					
CPF - Adaptation and Resiliency	994,172	6,175,932	3,802,605	(2,373,327)	(38.43%)
CPF - Administration	3,139,939	5,012,252	1,698,559	(3,313,693)	(66.11%)
CPF - Environmental Justice	1,075,170	8,108,025	4,495,490	(3,612,535)	(44.56%)
CPF - Green Jobs	2,924,480	5,297,465	4,125,093	(1,172,372)	(22.13%)
CPF - Net Zero Emissions Buildings	22,076,006	32,646,226	17,115,066	(15,531,160)	(47.57%)
CPF - Renewable Energy	6,663,299	6,936,561	3,353,229	(3,583,332)	(51.66%)
CPF - Sustainable Mobility	4,239,540	12,680,760	3,555,514	(9,125,246)	(71.96%)
Expenditures Total*	**41,112,607**	**76,857,221**	**38,145,556**	**(38,711,665)**	**(50.37%)**
*The 2026 appropriation includes unspent 2025 budget that rolled into 2026 due to the non-lapsing nature of the Fund.					
Capital Projects					
Climate Protection Capital Projects	14,047,364	15,763,000	30,968,000	15,205,000	96.46%
Capital Projects Total	**14,047,364**	**15,763,000**	**30,968,000**	**15,205,000**	**96.46%**
Program Expenditures Total**	**55,159,971**	**92,620,221**	**69,113,556**	**(23,506,665)**	**(25.38%)**
**Note that the appropriation for CPF cash transfers to the Climate Capital Projects Fund is in a separate transfer appropriation not reflected in this table.					
CPF FTE					
CPF - Adaptation and Resiliency	8.15	7.30	8.48	1.18	16.16%
CPF - Administration	11.81	17.15	9.79	(7.36)	(42.92%)
CPF - Environmental Justice	6.00	5.60	6.47	0.87	15.54%
CPF - Green Jobs	6.50	2.90	4.47	1.57	54.14%
CPF - Net Zero Emissions Buildings	16.57	22.00	21.90	(0.10)	(0.45%)
CPF - Renewable Energy	7.00	6.13	7.48	1.35	22.02%
CPF - Sustainable Mobility	6.22	5.88	8.29	2.41	40.99%
CPF FTE Total	**62.25**	**66.96**	**66.88**	**(0.08)**	**(0.12%)**
CPF Revenue					
Sale and Use	49,395,877	52,048,817	52,700,537	651,720	1.25%
Interest Income	1,216,351	-	1,088,019	1,088,019	0.00%
Internal Service and Indirect Cost	(8,160)	-	-	-	0.00%
Miscellaneous Other	3,500	-	-	-	0.00%
CPF Revenue Total	**50,607,568**	**52,048,817**	**53,788,556**	**1,739,739**	**3.34%**

Office of Social Equity and Innovation



Mission

To foster an equitable and inclusive Denver by dismantling systemic barriers and creating targeted solutions for historically marginalized populations.

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Department Summary

The Mayor's Office of Social Equity and Innovation (OSEI) advances the City and County of Denver's commitment to building equitable, safe, and thriving communities. OSEI brings together the Office of Neighborhood Safety (ONS) and Equity Strategies and Innovation (ESI) to support immediate community needs and long-term systems change. Through this dual-approach operating model, OSEI works alongside residents, partners, and city agencies to ensure that race and other social identities no longer predict life outcomes.

ESI drives system changes by supporting agencies in building equitable policies, practices, and resource alignment. Through data-informed policy and program change, upstream strategy development, and equity infrastructure support, ESI helps city agencies integrate equity into operations, decision-making, and budget processes.

ONS focuses on daily impact by partnering with youth, families, and communities to build safety, stability, and opportunity. This work includes individualized intervention during periods of crisis or transition, violence prevention, and alternative pathways that reduce system involvement, relationship-based outreach, youth empowerment, and resource navigation that strengthens families and neighborhoods.

Together, these efforts reduce root causes of harm, expand opportunity, and strengthen Denver communities.

For more information about OSEI and the work it performs, visit: denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Mayors-Office/Programs-and-Initiatives/Social-Equity-and-Innovation.

Services

The **Community Violence Solutions** Team delivers individualized intervention, violence interruption, and case management for individuals at high risk of gun, group, or gang violence. Supported by system, community, and faith-based partners, the team provides culturally responsive services, rapid community mobilization, and coordinated support that addresses the root causes of violence, strengthens safety, and reduces future harm.

The **Data and Evaluation** Team builds the data infrastructure that drives continuous learning, accountability, and informed decision-making across OSEI. The team develops digital systems and modernizes data collection across ONS and ESI, creating more efficient, reliable, and actionable data. The team also equips staff with practical data tools, models, and training that build organizational capacity and promote rigorous, consistent data practices. The team helps improve services, measure outcomes, and inform policy, program, and investment decisions.

The **Juvenile Justice and Resiliency** Teams provide prevention and intervention services that reduce youth system involvement and strengthen family stability. Core programs include diversion and deflection pathways, outreach and safety planning for runaway and high-risk youth, multidisciplinary responses to exploitation, youth leadership and development opportunities, and equitable detention screening. Together, these services address root causes of harm, expand positive pathways, and support youth and families in achieving long-term stability.

The **Strategy and Learning** Team partners with city agencies to embed equity into the policies, practices, and decisions that shape how agencies operate. Through strategic planning, implementation support, training, and continuous learning, the team helps agencies strengthen internal systems and integrate equity into citywide planning, budgeting, and organizational decision-making. As the work continues to evolve, the team is expanding its focus to advance upstream strategies that increase opportunity, reduce disparities, and improve outcomes for all Denver residents.

The **Youth Violence Prevention** Team partners with community-based organizations, agencies, youth, families, and community members to strengthen the systems of support that prevent violence before it occurs. Through healing-centered, relationship-based strategies, the team advances equitable access to mentorship, family supports, workforce opportunities, and community resources while using community voice and data to shape long-term violence prevention efforts.

Strategies

OSEI will advance its citywide objectives by:

- Helping agencies develop active Racial Equity Action Plan (REAP) strategies in the new REAP platform.

- Enhancing the number of REAP strategies developed with measures of success.
- Bolstering the number of REAP strategies developed with empirical success.
- Increasing the number of completed strategies by agencies.
- Deploying measures to support juvenile diversion programming completion rates of at least 85%.

Performance and Program Highlights

ESI Performance Measures	2025 Actual	2026 Estimate	2027 Objective
Share of participating agencies with an active REAP strategy	73%	100%	100%
Share of strategies with measures of success	50%	75%	80%
Number of completed strategies	0	10	15

The REAP platform, within the ESI division, tracks 44 active equity, diversity, and inclusion (EDI) strategies across 19 participating agencies. ESI is now shifting from theoretical logic models to collecting and tracking measurable data, such as the **share of strategies with defined measures of success** and **the number of completed strategies**.

ONS Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Percentage of diversion clients successfully completing program	94%	96%	87%	90%	90%

ONS continues a multiyear effort to modernize its data infrastructure. Recent work to refine data strategy and systems requirements positions ONS to implement an integrated digital data system that improves key performance indicator tracking and supports consistent measurement of program outcomes. ONS continues to track the share of **diversion clients who successfully complete the program**, a measure that remains consistently high.

Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Office of Social Equity and Innovation	2,522,927	1,812,118	1,837,549	25,431	1.40%
Office of Neighborhood Safety	4,995,303	5,515,225	5,532,144	16,919	0.31%
General Fund Expenditures Total	**7,518,230**	**7,327,343**	**7,369,693**	**42,350**	**0.58%**
General Fund Expenditures by Type					
Personnel Services	5,931,408	5,023,161	5,452,363	429,202	8.54%
Services and Supplies	1,578,012	2,296,617	1,909,765	(386,852)	(16.84%)
Capital Equipment	1,591	-	-	-	0.00%
Internal Services and Misc.	7,218	7,565	7,565	-	0.00%
General Fund Expenditures Total	**7,518,230**	**7,327,343**	**7,369,693**	**42,350**	**0.58%**
Grants					
General Government	996,219	2,059,773	1,029,886	(1,029,887)	(50.00%)
Grants Total	**996,219**	**2,059,773**	**1,029,886**	**(1,029,887)**	**(50.00%)**
Other Program Funding Sources Total	**996,219**	**2,059,773**	**1,029,886**	**(1,029,887)**	**(50.00%)**
Department Expenditures Total	**8,514,449**	**9,387,116**	**8,399,579**	**(987,537)**	**(10.52%)**
Personnel Full Time Equivalents (FTE)					
General Fund Operations	52.00	40.00	43.00	3.00	7.50%
General Government	-	15.00	7.51	(7.49)	(49.93%)
Personnel Full Time Equivalents (FTE) Total	**52.00**	**55.00**	**50.51**	**(4.49)**	**(8.16%)**

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	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Office of Neighborhood Safety		
Personnel Services		
• Add 2 Diversion and Criminal Justice Officers to support violence prevention services, offset by a reduction in professional services budget.	2.00	191,200
• Add a Program Administrator for the Alternative to Citations and Diversion programs, offset by a reduction in professional services budget.	1.00	101,800
Services and Supplies		
• Reduce professional services budget to offset adding 2 Diversion and Criminal Justice Officers.	-	(191,200)
• Reduce professional services budget to offset adding a Program Administrator.	-	(101,800)
• Eliminate budget for a memorandum of understanding with the District Attorney's Office (DA) for Diversion Services. The DA will provide services in 2027 without OSEI support.	-	(88,900)
Grants		
• Remove Colorado Youth Detention Continuum (CYDC) Grant expenditures and FTE for the second half of 2027 to align with the 2026-2027 award term. The 2028 budget book will reflect the 2027-2028 CYDC award if granted, which would include the second half of 2027.	(7.50)	(953,900)
• Remove Caring for Denver grant expenditures, which expires in March of 2027.	-	(76,000)

The budgeted vacancy savings is $177,270.

Budget Detail

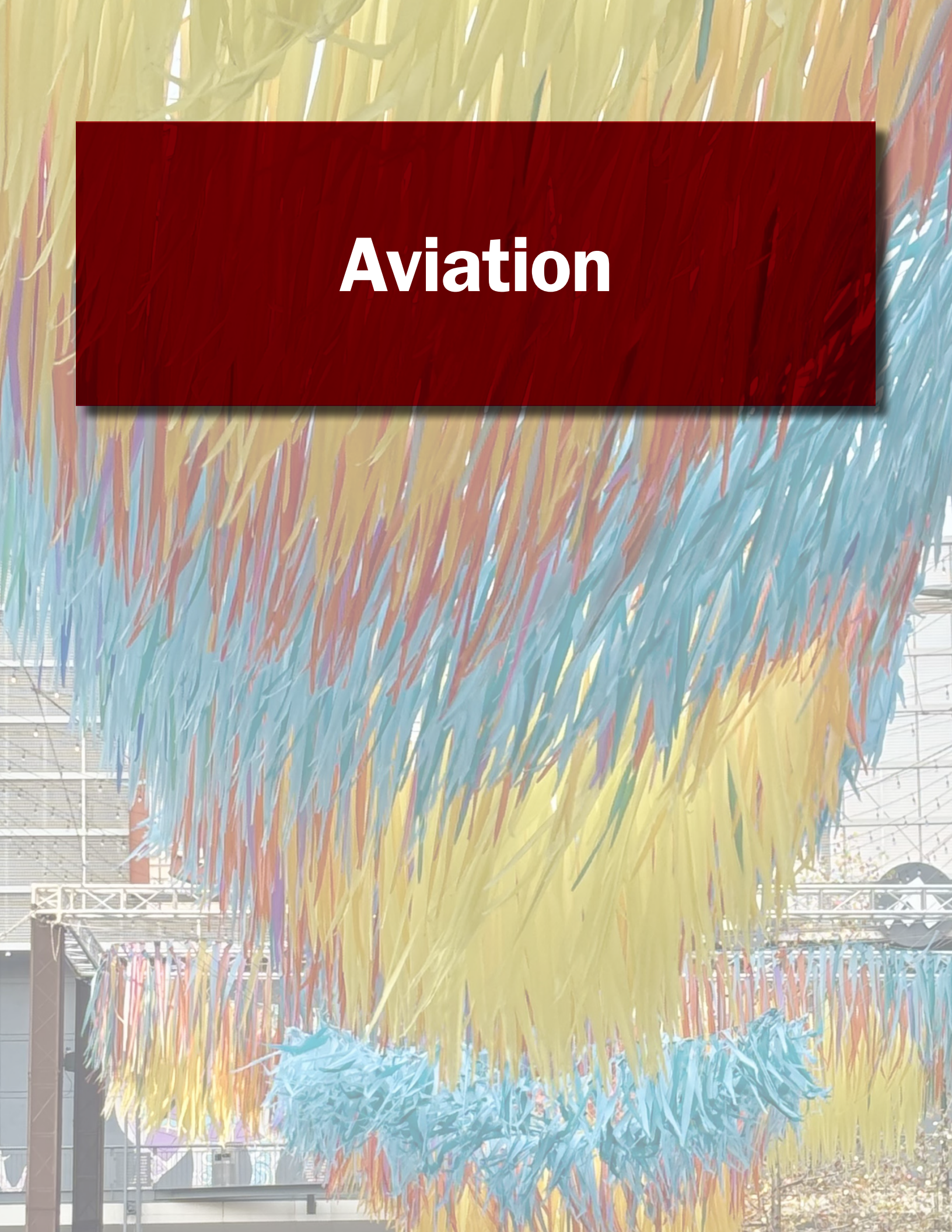
Office of Social Equity and Innovation (0108000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	2,490,299	1,724,342	1,751,168	26,826	1.56%
Services and Supplies	29,651	84,648	84,648	-	0.00%
Capital Equipment	1,591	-	-	-	0.00%
Internal Services and Misc.	1,386	3,128	1,733	(1,395)	(44.60%)
General Fund Expenditures Total	**2,522,927**	**1,812,118**	**1,837,549**	**25,431**	**1.40%**
General Fund Expenditures by Activity					
OSEI Administration	2,522,927	977,114	979,125	2,011	0.21%
OSEI Strategy & Learning	-	835,004	858,424	23,420	2.80%
General Fund Expenditures Total	**2,522,927**	**1,812,118**	**1,837,549**	**25,431**	**1.40%**
Other Program Funding Sources					
Grants					
Caring for Denver Foundation - OSEI	-	152,033	76,016	(76,017)	(50.00%)
Colorado Youth Detention Continuum (CYDC)	836,076	1,907,740	953,870	(953,870)	(50.00%)
State and Local Fiscal Recovery Funds	160,143	-	-	-	0.00%
Grants Total	**996,219**	**2,059,773**	**1,029,886**	**(1,029,887)**	**(50.00%)**
Other Program Funding Sources Total	**996,219**	**2,059,773**	**1,029,886**	**(1,029,887)**	**(50.00%)**
Program Expenditures Total	**3,519,146**	**3,871,891**	**2,867,435**	**(1,004,456)**	**(25.94%)**
General Fund FTE					
OSEI Administration	16.00	5.00	5.00	-	0.00%
OSEI Strategy & Learning	-	6.00	6.00	-	0.00%
General Fund FTE Total	**16.00**	**11.00**	**11.00**	**-**	**0.00%**
Other Program Funds FTE					
Grants					
Colorado Youth Detention Continuum (CYDC)	-	15.00	7.51	(7.49)	(49.93%)
Other Program Funds FTE Total	**-**	**15.00**	**7.51**	**(7.49)**	**(49.93%)**
FTE Total	**16.00**	**26.00**	**18.51**	**(7.49)**	**(28.81%)**
Vacancy Savings			(58,624)		

Office of Neighborhood Safety (0108500)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	3,441,110	3,298,819	3,701,195	402,376	12.20%
Services and Supplies	1,548,361	2,211,969	1,825,117	(386,852)	(17.49%)
Internal Services and Misc.	5,832	4,437	5,832	1,395	31.44%
General Fund Expenditures Total	**4,995,303**	**5,515,225**	**5,532,144**	**16,919**	**0.31%**
General Fund Expenditures by Activity					
ONS Administration	-	545,280	584,505	39,225	7.19%
ONS AID Center	264,128	-	-	-	0.00%
ONS Community Violence Solutions	1,946,789	1,484,811	1,295,790	(189,021)	(12.73%)
ONS Juvenile Justice & Resiliency	3,037	2,851,505	2,997,244	145,739	5.11%
ONS Juvenile Service Center	681,055	-	-	-	0.00%
ONS STAR Dispatch	129,195	2	2	-	0.00%
ONS Youth Programs	1,971,099	2,600	2,600	-	0.00%
ONS Youth Violence Prevention	-	631,027	652,003	20,976	3.32%
General Fund Expenditures Total	**4,995,303**	**5,515,225**	**5,532,144**	**16,919**	**0.31%**
General Fund FTE					

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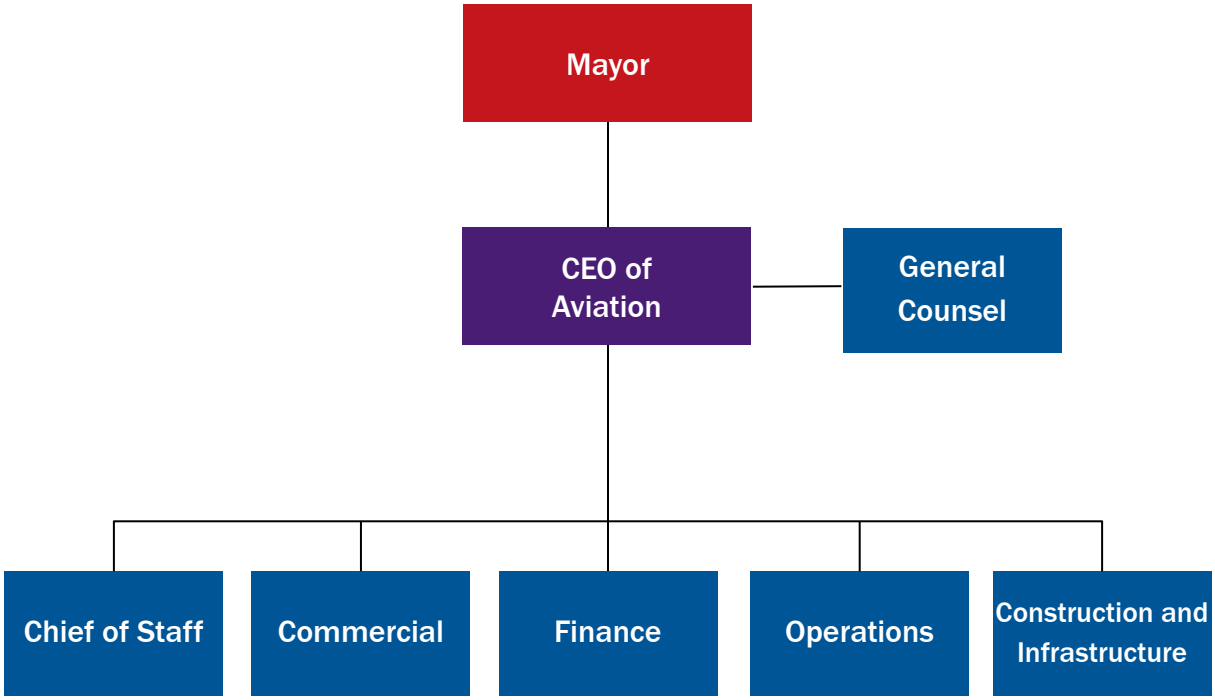
Office of Neighborhood Safety (0108500)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
ONS Community Violence Solutions	9.00	8.00	8.00	-	0.00%
ONS Juvenile Service Center	7.00	-	-	-	0.00%
ONS Youth Programs	16.00	-	-	-	0.00%
ONS AID Center	3.00	-	-	-	0.00%
ONS STAR Dispatch	1.00	-	-	-	0.00%
ONS Juvenile Justice & Resiliency	-	17.00	20.00	3.00	17.65%
ONS Youth Violence Prevention	-	1.00	1.00	-	0.00%
ONS Administration	-	3.00	3.00	-	0.00%
General Fund FTE Total	**36.00**	**29.00**	**32.00**	**3.00**	**10.34%**

Vacancy Savings	(118,646)


Aviation

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Aviation



Mission

Through the Power of our People, Be the Best in Class

Department Summary

The Airport Enterprise Fund supports the operation, maintenance, planning, and development of Denver International Airport (DEN). Covering approximately 53 square miles of land, DEN is the largest airport in the United States. In 2025, 82.4 million passengers passed through DEN, making DEN the fourth busiest airport in the U.S. and the world's 10th busiest airport. Passenger volumes are expected to continue growing to approximately 85.7 million by 2027. DEN is also a primary economic engine for Colorado, generating an estimated $47.2 billion in annual economic impact for the state according to the Colorado Department of Transportation Division of Aeronautics' 2025 Statewide Aviation Economic Impact Study.

DEN's passenger terminal complex has a landside terminal and three airside concourses, as well as cargo and general aviation facilities. The landside terminal accommodates passenger ticketing and check-in, baggage claim, concessions, and passenger screening, and is flanked by roads and curbs for public and private vehicles. Automobile parking is available in public garages adjacent to the landside terminal and in surface parking lots. For more information on DEN, including where to shop, dine, and relax, before and after your flight, visit https://www.flydenver.com/.

Services

The **Executive Office** includes the Aviation Chief Executive Officer and five Executive Vice Presidents overseeing the following areas: Chief of Staff, Commercial, Finance, Operations, Construction and Infrastructure, as well as the Airport's General Counsel. The Executive Office also includes budget allocations for several city agencies that provide direct support to airport operations, including the City Attorney, Auditor, Division of Small Business Opportunity, and Division of Workforce Development.

In addition, the Executive Office oversees the Global Communications, Marketing, and Customer Service Division. This division manages media relations, social media, employee and executive communications, customer service and experience, as well as all airport marketing and branding efforts.

The **Chief of Staff** portfolio focuses on organizationwide functions, including government and community affairs, strategic planning, airportwide process improvement, and employee engagement. It also leads initiatives related to equity, diversity, inclusion, and accessibility, and manages the Commerce Hub and the Center of Equity and Excellence in Aviation (CEEA). This portfolio partners with the City's Office of Human Resources to support DEN's workforce.

The **Chief Commercial Officer** portfolio is responsible for the Concessions Program, which includes retail and food and beverage operations throughout the terminal and concourses. It also oversees Business Operations, including procurement, contract management, and risk management. The portfolio also includes Airline Affairs and Air Service Development, which maintains existing air service and drives growth through the addition of new airlines and nonstop destinations. Lastly, the portfolio includes Airport Commercial Business, which manages rental car operations and commercial property, including the on-airport Westin Hotel.

The **Chief Financial Officer** portfolio oversees Accounting, Financial Planning, and Internal Audit, with responsibilities spanning financial analysis and reporting, capital planning and funding, rates and charges, budget development and management, financial statement preparation, risk-based audits, and risk management. The portfolio also includes oversight of Business Technologies, which manages the airport's technical infrastructure and cybersecurity.

The **Chief Operations Officer** portfolio includes Maintenance, Airport Operations, and Parking and Transportation. Maintenance is responsible for maintaining all airport assets. Airport Operations ensures the safe, efficient, and secure operation of the airfield, terminal, and concourses, and serves as the primary liaison with external partners such as the Denver Police Department, Transportation Security Administration, Federal Bureau of Investigation, and Customs and Border Protection. Parking and Transportation manages parking facilities, ground transportation services, and lost and found operations, and also oversees baggage-related construction projects currently underway at DEN.

The **Construction and Infrastructure Officer** portfolio oversees Design, Engineering, and Construction (DEC); Planning and Design; Sustainability; DEN Real Estate; and Special Projects. DEC manages environmental review, engineering design, and construction of roadways, runways, and other capital improvements. The Sustainability division ensures compliance with environmental regulations, oversees noise management, and advances

sustainability initiatives. DEN Real Estate is responsible for developing approximately 16,000 acres of commercial land to support a variety of industries. At 53 square miles, DEN is one of the largest airports in the United States and is well positioned for long-term growth while maintaining a competitive cost structure for airlines. Special Projects deliver major programs, including the Great Hall Program.

Strategies

DEN is guided by two long-term strategic plans: Vision 100, which prepares the Airport to accommodate 100 million annual passengers by 2032, and Operation 2045, which sets the course for the Airport's 50th anniversary and future growth beyond 120 million passengers. Both strategies are grounded in four guiding principles–Sustainability and Resiliency; Equity, Diversity, Inclusion, and Accessibility; Operational Excellence; and Customer Experience–and are executed through four strategic pillars.

Empowering Our People

- Foster a strong, inclusive workforce by investing in leadership development, training, and talent retention strategies, including the development of the CEEA to expand workforce programs and business development opportunities for minority-, women-, and veteran-owned enterprises.

Growing Our Infrastructure

- Meet increasing passenger demand, deliver major capital projects such as the Great Hall renovation, improved ground access, upgrades to Peña Boulevard, and the expansion of gates in concourse C-West.

Maintaining What We Have

- Prioritize maintaining and modernizing existing assets to ensure long-term reliability and improved customer experience.
- Focus on emissions reduction planning to meet citywide climate goals, and enhancing passenger experience through timely maintenance, clean facilities, and accessible infrastructure.

Expanding Our Global Connections

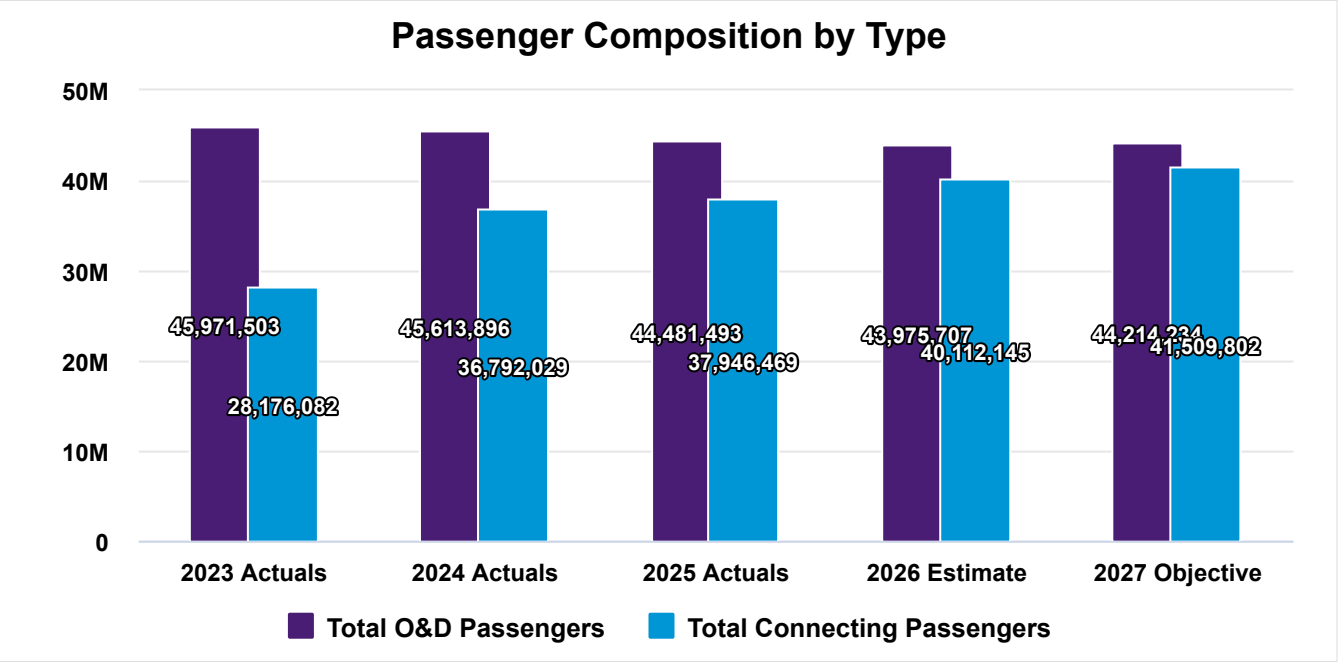
- Leverage DEN's central location and large land footprint to expand air service and cargo operations while supporting long-term commercial growth through DEN Real Estate.
- Generate new revenue streams, create business opportunities, and keep operational costs competitive for airline partners.

Performance and Program Highlights

DEN continues to build on its reputation for excellence through strong performance in sustainability, customer experience, and global connectivity. In 2025, DEN was named Overall Winner at the Routes Americas Awards. The award recognizes excellence in aviation route development. DEN was also honored for its success in the organization's Over 20 Million Passengers category. DEN has received additional recognition for its commitment to workforce development and equity, including Airport Workforce Development Accreditation Level 3 from Airports Council International–North America and Airport of the Year honors from the Airport Minority Advisory Council.

Sustainability remains a key strength for the airport. DEN ranked as the number one Green Fleet in North America by the NAFA Fleet Management Association in 2025. The airport also continues to earn strong customer-focused rankings, including top placements among U.S. airports for dining, shopping, and overall experience, reflecting its ongoing commitment to innovation and a high-quality customer experience.

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Performance Measures	2023 Actuals	2024 Actuals	2025 Actuals	2026 Estimate	2027 Objective
Gross concession revenue per enplaned passenger	$14.39	$15.79	$15.86	$16.11	$16.88
Cost per enplaned passenger	$10.75	$12.80	$15.94	$17.05	$18.20
Senior bond ratings	AA-/AA-/Aa3	AA-/AA-/Aa3	AA-/AA-/Aa3	AA-/AA-/Aa3	AA-/AA-/Aa3
Debt service coverage – all bonds (DSC)	2.04x	1.81x	1.62x	1.52x	1.57x
International destinations	27	31	34	36	35
Total destinations	214	221	232	231	238

- **Total origination and destination (O&D) passengers** represents passengers starting or ending their journey in Denver.
- **Total connecting passengers** represents passengers with connecting flights from Denver to other destinations.
- **Gross concession revenue per enplaned passenger** is the per passenger amount spent while at DEN on terminal and concourse concessionaires.
- **Cost per enplaned passenger** is the cost paid by airlines for the expenses, debt service, and other capital costs of the Airport divided by the number of enplaned passengers.
- **Senior bond ratings** impact the Airport's borrowing costs (Fitch/Standard & Poor's/Moody's).
- **Debt service coverage (DSC)** is the ratio of net revenues plus other funds available for debt divided by total debt service as defined in the Airport general bond ordinance. DSC does not include CFC funds.
- **International and Total Destinations** is the number of destinations served by DEN with regularly scheduled service at some point during the year.

Performance Context

Destinations

DEN's 2027 network reflects continued growth and global expansion, with 238 planned destinations across domestic and international routes in 19 countries. This expanded network brings the total number of international destinations to 35, strengthening DEN's connectivity across key global regions, including North America, Europe, Asia, and the Caribbean, and reinforcing its role as a major global gateway.

Innovation and Expansion

DEN continues making capital improvements to accommodate growth and modernize existing facilities through the Capital Improvement Plan (CIP). The Department is executing the 2023-2027 Capital Program and periodically evaluates projects with respect to their scope, timing, costs, availability of funding, Department cash position, any environmental issues that may arise, and other factors that might affect implementation.

In addition, the Department is working on the next capital program to add capacity at the Airport to accommodate the projected passenger growth as well as maintain and modernize existing facilities. Some of the projects in the next capital program being contemplated include additional gates on Concourse C west, expansion of the Automated Guideway Transit System (AGTS), a consolidated rental car facility, and north terminal expansion. For further information regarding the progress of the Capital Program, visit the City's Annual Disclosure Statement, https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Department-of-Finance/Financial-Reports/Annual-Disclosure-Statement.

Department Budget

Aviation Fund 73000-6000000	2025 Actuals	2026 Appropriated	2027 Recommended	$ Variance	% Variance
Expenditures by Agency					
Executive Office	23,894,358	30,266,637	28,218,649	(2,047,988)	(6.77%)
Chief of Staff	12,596,331	18,459,428	21,018,847	2,559,419	13.87%
Commercial	31,819,819	38,414,261	36,636,836	(1,777,425)	(4.63%)
Finance	67,026,315	95,644,009	96,704,884	1,060,875	1.11%
Operations	447,595,580	519,636,379	547,308,661	27,672,282	5.33%
Construction and Infrastructure	72,350,792	86,987,382	89,039,777	2,052,395	2.36%
Expenditures Total	**655,283,195**	**789,408,096**	**818,927,654**	**29,519,558**	**3.74%**
Expenditures by Type					
Personnel Services	210,021,562	232,381,600	238,514,956	6,133,356	2.64%
Services and Supplies	359,399,483	462,483,473	481,660,004	19,176,531	4.15%
Internal Services and Misc.	85,862,150	94,543,023	98,752,694	4,209,671	4.45%
Expenditures Total	**655,283,195**	**789,408,096**	**818,927,654**	**29,519,558**	**3.74%**
Other Program Funding Sources					
Hotel (73130-6000000)	38,332,955	49,805,116	51,390,328	1,585,212	3.18%
Debt Service (73820-6000000)*	638,575,368	628,131,000	628,131,000	-	0.00%
Concession Joint Marketing Fund (73880-6000000)*	2,770,135	5,000,000	5,000,000	-	0.00%
Customer Facility Charge (73790-6000000)	4,612,710	70,000,000	70,000,000	-	0.00%
Other Program Funding Sources Total	**684,291,168**	**752,936,116**	**754,521,328**	**1,585,212**	**0.21%**
Capital Projects (73850-6000000)					
Capital Equipment	36,230,329	30,000,000	30,000,000	-	0.00%
Net Revenue Deposits for Capital Improvements	140,094,072	147,948,038	172,761,824	24,813,786	16.77%
Capital Projects Total	**176,324,401**	**177,948,038**	**202,761,824**	**24,813,786**	**13.94%**
Department Expenditures Total	**1,515,898,764**	**1,720,292,250**	**1,776,210,806**	**55,918,556**	**3.25%**

*Non-lapsing fund that is appropriated based on revenues collected. Actuals are based on proceeds spent.

Aviation Operating Revenue					
Airline					
Facility Rentals	471,964,884	510,392,000	563,117,000	52,725,000	10.33%
Landing Fees	231,481,880	249,900,000	251,100,000	1,200,000	0.48%
Airline Revenue Total	**703,446,764**	**760,292,000**	**814,217,000**	**53,925,000**	**7.09%**
Non-Airline Revenue					
Parking Revenue	249,345,638	271,167,052	259,852,523	(11,314,529)	(4.17%)

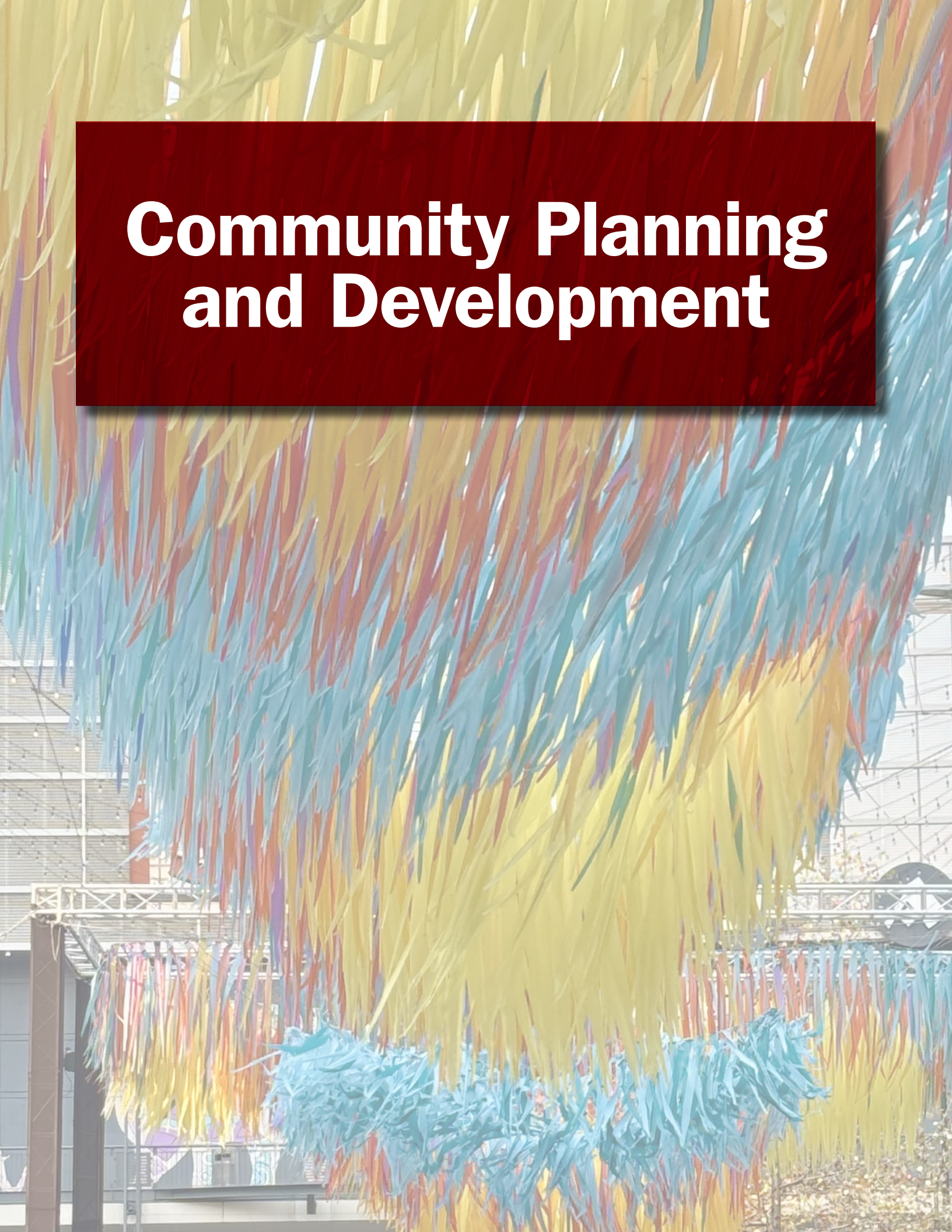
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Aviation Fund 73000-6000000	2025 Actuals	2026 Appropriated	2027 Recommended	$ Variance	% Variance
Car Rental Revenue	77,274,280	100,720,845	90,851,036	(9,869,809)	(9.80%)
Concessions Revenue	142,045,388	148,780,806	157,065,006	8,284,200	5.57%
Aviation Fuel Tax	33,539,204	37,948,157	35,658,108	(2,290,049)	(6.03%)
Hotel	77,501,270	85,293,154	86,147,831	854,677	1.00%
Ground Transportation	27,407,321	29,104,564	30,430,406	1,325,842	4.56%
Other Sales & Charges	6,581,693	7,316,040	8,526,012	1,209,972	16.54%
Non-Airline Revenue Total	**613,694,794**	**680,330,618**	**668,530,922**	**(11,799,696)**	**(1.73%)**
Operating Revenue Total	**1,317,141,558**	**1,440,622,618**	**1,482,747,922**	**42,125,304**	**2.92%**
Aviation Non-Operating Revenue					
Passenger Facility Charges	154,219,975	159,739,157	159,668,585	(70,572)	(0.04%)
Customer Facility Charges	83,696,795	83,330,475	83,193,918	(136,557)	(0.16%)
Investment Income	190,174,338	36,000,000	50,000,000	14,000,000	38.89%
Other Non-Operating Revenues	27,083,080	600,000	600,000	-	0.00%
Non-Operating Revenue Total	**455,174,188**	**279,669,632**	**293,462,503**	**13,792,871**	**4.93%**
Revenue Total	**1,772,315,746**	**1,720,292,250**	**1,776,210,425**	**55,918,175**	**3.25%**
Personnel Full Time Equivalents (FTE)					
Executive Office	92.00	93.00	93.00	0.00	0.00%
Chief of Staff	57.00	58.00	58.00	0.00	0.00%
Commercial	91.50	91.50	91.50	0.00	0.00%
Finance	204.00	207.00	207.00	0.00	0.00%
Operations	865.25	889.25	894.25	5.00	0.56%
Construction and Infrastructure	164.50	177.50	177.50	0.00	0.00%
FTE Total	**1,474.25**	**1,516.25**	**1,521.25**	**5.00**	**0.33%**
FTE by Type					
Permanent	1,439.00	1,481.00	1,486.00	5.00	0.34%
Temporary	35.25	35.25	35.25	0.00	0.00%
FTE Total	**1,474.25**	**1,516.25**	**1,521.25**	**5.00**	**0.33%**

Significant Budget Changes

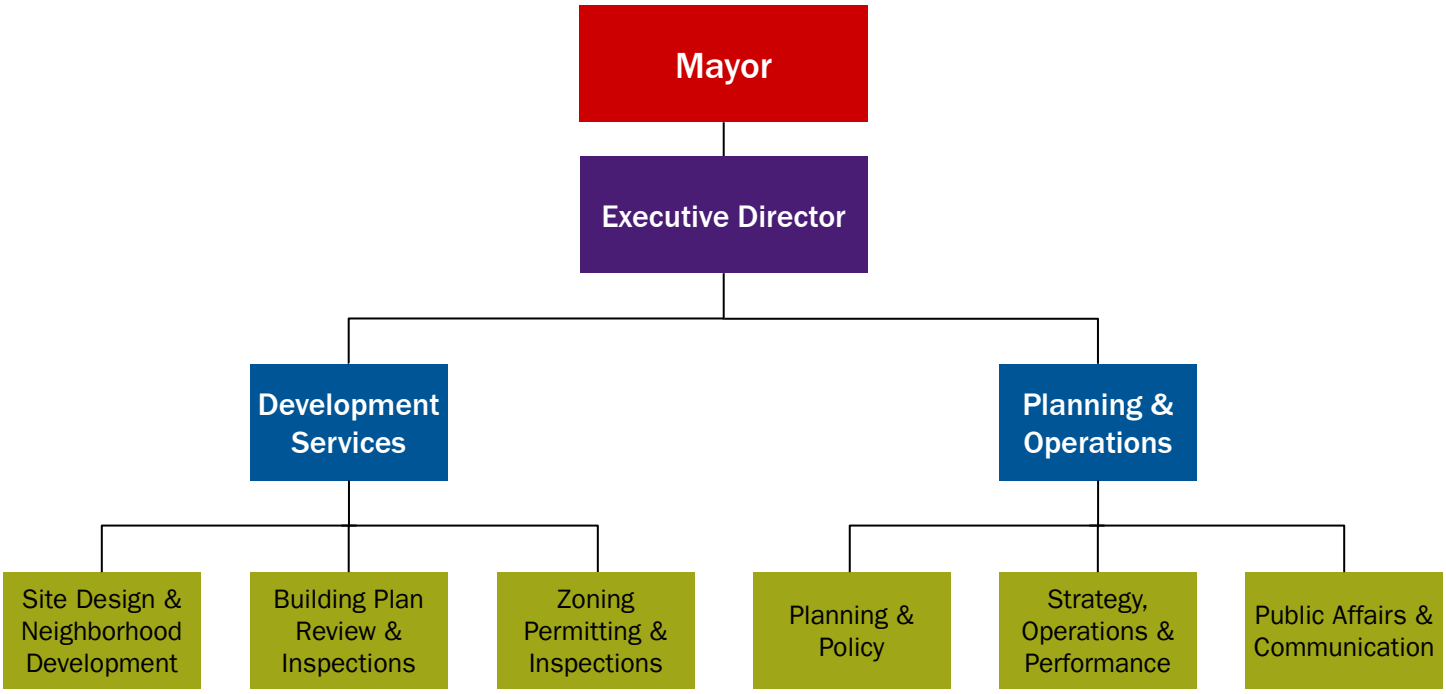
2027 Change Description	FTEs	Dollars
Aviation		
Personnel Services		
• Add 5 positions to support organizational capacity and growing operational needs.	5.00	844,000
Services and Supplies		
• Add budget for increased janitorial, security guard, maintenance, and waste hauling contracts.	-	15,283,000
• Add budget to maintain operations while accommodating an increased passenger volume and inflation.	-	1,972,200
• Add programming budget for the CEEA and Innovation & Analytics to support innovation initiatives.	-	971,000
• Add budget to expand the Zero Waste Valet program to the remaining concourses and Main Terminal.	-	950,000
Internal Services		
• Add internal services budget to support Police and Fire collective bargaining agreements.	-	4,209,700
Revenue		
• Increase airline revenue per 2027 projection.	-	55,918,200

Community Planning and Development



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Community Planning and Development



Mission

Denver's Community Planning and Development Department is responsible for visionary city planning and ensuring safe and sustainable building. The Department collaborates with Denver's residents, developers, city council members, and all other stakeholders to help guide the city's growth, enhancement and preservation. CPD prepares visioning plans, land use regulations, codes, as well as reviews permits, and inspects all development projects across the city.

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Department Summary

The Department of Community Planning and Development (CPD) provides the planning and regulatory framework for the creation and preservation of places where people live, work, and play. CPD shapes and directs growth in a way that aligns with Denver's values of being a city that is inclusive, connected, and healthy.

Working with stakeholders, CPD creates plans that articulate the vision for the future of Denver's diverse neighborhoods, corridors, and for the city as a whole. CPD is also responsible for administering the Denver Building and Fire Code as well as the Denver Zoning Code, which regulate land uses, provide building and site design standards, and outline development review processes. Through permitting and inspection services, CPD enforces land use, design, and construction standards to enhance and protect Denver's natural and built environments.

For more information, visit the Community Planning and Development website at www.denvergov.org/cpd.

Services

Planning and Operations leads policy, operations, and communications and includes the following divisions:

- **Strategy, Operations, and Performance** is responsible for establishing agency goals, objectives, and guidance; purchasing; contract management; performance management; overseeing customer experience; and financial management, including budgeting and accounting. This division also processes cashiering and collections transactions.
- **Planning and Policy** prepares citywide, neighborhood, and small area plans that respond to community needs and establish a clear vision for the future, including the City's Comprehensive Plan. This division also leads projects to implement the recommendations in adopted plans and leads the City's historic preservation program.
- **Public Affairs and Communications** leads communications strategy for CPD, including media relations. This division also includes public records management.

Development Services leads all of CPD's permitting and inspections services and includes the following divisions:

- **Site Design and Neighborhood Development (SDND)** manages the multiagency site plan development review process, which generally applies to new commercial and industrial buildings and multifamily projects with three or more units. This division also leads large development reviews, the adaptive reuse program, and the Affordable Housing Review Team (AHRT). The SDND team includes project champions, who help customers navigate the Denver Permitting Office's coordinated review process.
- **Building Plan Review and Inspections** manages the building plan review and permit process and leads building inspections. This division also develops building and energy codes in partnership with stakeholders, residents, and other agencies such as Denver's Office of Climate Action, Sustainability, and Resiliency.
- **Zoning Permitting and Inspections** leads all of the work related to administering and enforcing the City's two zoning codes. That includes management of zoning relief and zone lot amendments, commercial zoning permits, and all zoning code inspections and enforcement as well as administering the Neglected and Derelict Building program.

Strategies

CPD endeavors to create more inclusive, connected, and healthy communities using several strategies across divisions.

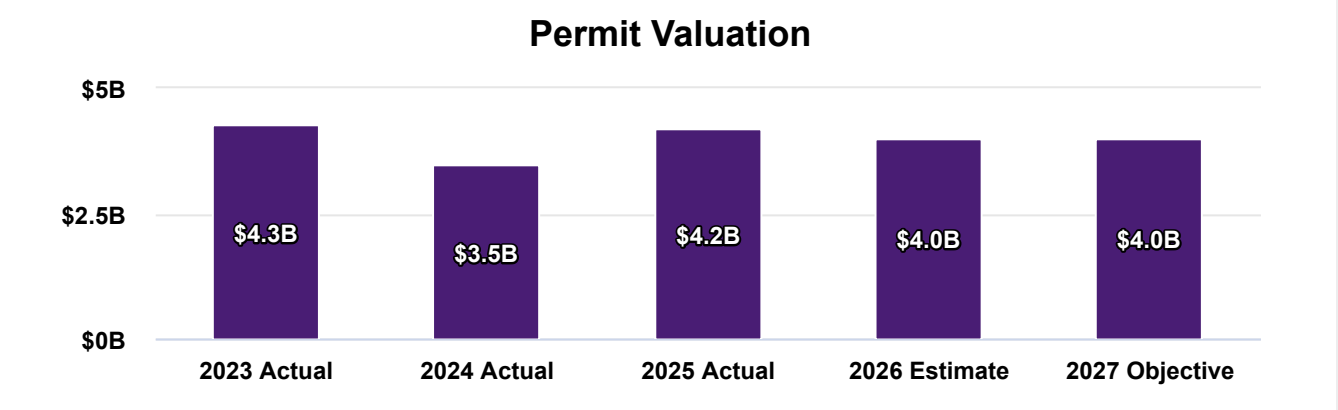
- **Create a Thriving, Equitable Workplace Culture:** invest in the people of CPD that help to build great places by focusing on recruiting a diverse talent pipeline; retaining staff by promoting work/life balance, deepening camaraderie, and celebrating accomplishments; and empowering staff, building trust across teams, and instilling personal accountability.
- **Make Great, Inclusive Places:** create innovative systems and processes that produce quality outcomes across all workgroups by collaborating with other departments, customers, and community partners; building strong partnerships; and improving tools and processes to deliver consistently high-quality services.

- **Build Trust with Stakeholders:** strengthen trust by helping stakeholders understand both CPD's role in guiding development aligned with the City's vision and the influence community members have in shaping Denver's future. This is achieved by actively listening to customers to gain a deep understanding of stakeholder and community needs and priorities, and engaging diverse groups proactively and equitably to ensure interactions are meaningful and constructive.

Performance and Program Highlights

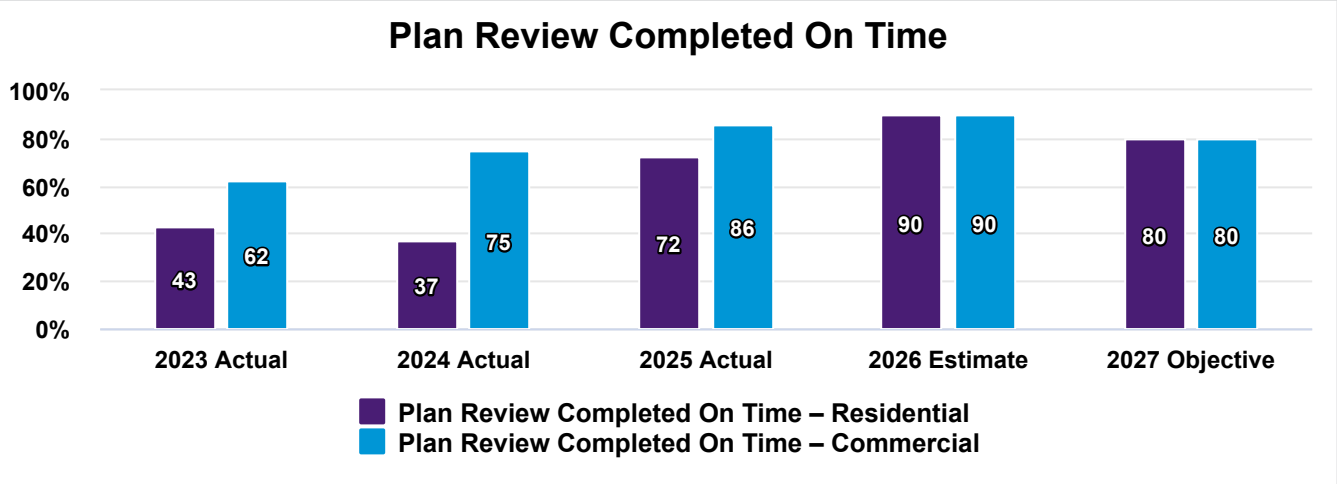
CPD is committed to delivering the highest level of customer service by applying performance management principles across the organization and fostering a culture of continuous improvement. Following extensive community engagement that shaped the 2019 Blueprint Denver land use and transportation plan, CPD continues to implement the plan's vision and policy updates. This work prioritizes affordability, equity, climate resiliency, and a more efficient regulatory environment.

In 2027, CPD will build on several initiatives launched in 2026. These include implementing the first phase of regulatory reforms to streamline and strengthen the Denver Zoning Code; reducing permitting review times while maintaining consistent on-time performance; continuing the new 90-day review for Prop 123 affordable housing projects; and updating the Denver Energy Code. Additional major priorities from 2026 that continue into 2027 include the Neighborhood Planning Initiative, planning and entitlements for the Burnham Yard redevelopment, Cycle 3 of the People's Budget, and Unlocking Housing Choices, which would expand housing options in Denver's low density neighborhoods.



Permit valuation represents the annual dollar valuation of building permits issued. Building permits are issued to authorize construction of residential and commercial units within the City. Permit valuation represents the sum of the estimated valuation of all labor and materials for permitted construction and is a key mission-level metric because it indicates the scale of investment in Denver's built environment. Permit valuation is one indicator of the size and complexity of development projects under review. This measure is influenced by market conditions including construction activity, material and labor costs, and interest rates.

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CPD is committed to ensuring timely and predictable plan review services for residents, businesses, and developers. In 2026, CPD has so far maintained—and often exceeded—the agency goal for **on-time permit review** of 80 percent. This remains a primary goal in 2027, with a multipronged approach that includes:

- Strategic staffing to align resources with demand,
- Streamlining internal processes to improve efficiency and reduce delays, and
- Enhancing accountability to ensure consistent performance and service delivery.

These efforts are designed to make the review process more transparent, efficient, and responsive. Depending on the size and complexity of a project, plan reviews can take anywhere from one day to four weeks. By improving how reviews are managed and executed, CPD aims to better serve the community and support responsible development across the city.

Planning and Policy

Blueprint Denver is a citywide land use and transportation plan that was first adopted in 2002 and updated in 2019. The plan covers a 20-year period and calls for growing an inclusive city through:

- Complete neighborhoods and complete transportation networks
- A measured, common-sense approach to new growth
- Land-use decisions through the lens of social equity

CPD measures outcomes related to the plan goals, policies, and strategies in Blueprint Denver. Annual reports for implementation can be accessed here: www.denvergov.org/blueprint.

Comprehensive Plan 2040, also adopted in 2019, is the 20-year vision for Denver and its people. It reflects the voices of thousands who have shared their hopes, concerns, and dreams for the future. CPD and other city leaders are using its recommendations to guide the decisions that will shape the City and County of Denver over the next 20 years. There are six vision elements outlined in the Comprehensive Plan. CPD measures outcomes under these vision elements. The most recent annual report can be accessed here: https://storymaps.arcgis.com/stories/20764df6e2d34503b0795524725952c3.

The six vision elements of Comprehensive Plan 2040



Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Office of the Manager	5,712,351	5,268,229	6,067,816	799,587	15.18%
Development Services	25,655,688	24,608,151	24,028,587	(579,564)	(2.36%)
Planning Services Division	7,505,189	6,634,125	6,905,202	271,077	4.09%
General Fund Expenditures Total	**38,873,228**	**36,510,505**	**37,001,605**	**491,100**	**1.35%**
General Fund Expenditures by Type					
Personnel Services	37,056,884	34,732,597	35,332,651	600,054	1.73%
Services and Supplies	1,798,888	1,743,877	1,652,548	(91,329)	(5.24%)
Capital Equipment	9,463	17,625	-	(17,625)	(100.00%)
Internal Services and Misc.	7,992	16,406	16,406	-	0.0
General Fund Expenditures Total	**38,873,228**	**36,510,505**	**37,001,605**	**491,100**	**1.35%**
Other Program Funding Sources					
Special Revenue Funds Expenditures					
General Government	1,189,941	922,694	937,736	15,042	1.63%
Special Revenue Funds Total	**1,189,941**	**922,694**	**937,736**	**15,042**	**1.63%**
Grants					
General Government	437,745	2,686,805	3,250,000	563,195	20.96%
Grants Total	**437,745**	**2,686,805**	**3,250,000**	**563,195**	**20.96%**
Capital Projects					
Capital Improvements	231,404	1,450,000	1,300,000	(150,000)	(10.34%)
Capital Projects Total	**231,404**	**1,450,000**	**1,300,000**	**(150,000)**	**(10.34%)**
Other Program Funding Sources Total	**1,859,090**	**5,059,499**	**5,487,736**	**428,237**	**8.46%**
Department Expenditures Total	**40,732,317**	**41,570,004**	**42,489,341**	**919,337**	**2.21%**
Personnel Full Time Equivalents (FTE)					
General Fund Operations	310.27	250.27	238.00	(12.27)	(4.90%)
General Government	-	13.00	13.00	-	0.0
Personnel Full Time Equivalents (FTE) Total	**310.27**	**263.27**	**251.00**	**(12.27)**	**(4.66%)**
General Fund Revenue					
Licenses and Permits	24,478,050	24,440,600	24,340,600	(100,000)	(0.41%)
Fees	9,212,191	8,893,300	8,588,300	(305,000)	(3.43%)
Charges for Services	1,021,967	644,700	844,700	200,000	31.02%
Internal Service and Indirect Cost	424,993	100,000	750,000	650,000	650.00%
Miscellaneous Other	(95,876)	1,585,299	-	(1,585,299)	(100.00%)
General Fund Revenue Total	**35,041,325**	**35,663,899**	**34,523,600**	**(1,140,299)**	**(3.20%)**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Office of the Manager		
Personnel Services		
• Add 2 Operational Supervisors, a Manager, a Management Analyst Senior, and a Marketing and Communications Specialist, moved from Development Services.	5.00	769,600
• Add an Architect Senior from Planning Services.	1.00	77,800
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(4.27)	-
• Move 2 Licensing Technicians and a Staff Assistant to Development Services.	(3.00)	(281,500)
Services and Supplies		
• Restore one-time budget moved to capital equipment in Development Services in 2026.	-	10,600
General Fund - Development Services		

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2027 Change Description

	FTEs	Dollars
Personnel Services		
• Add 2 Licensing Technicians and a Staff Assistant, moved from Office of the Manager.	3.00	281,500
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(4.00)	-
• Move 2 Operational Supervisors, a Manager, a Management Analyst Senior, and a Marketing and Communications Specialist to Office of the Manager.	(5.00)	(769,600)
• Eliminate vacant positions, including a Building Construction Inspector and a Mechanical Inspector.	(2.00)	(251,300)
• Move a City Planner Supervisor to Planning Services.	(1.00)	(198,700)
Services and Supplies		
• Reduce professional services contracts.	-	(109,000)
Capital Equipment		
• Remove one-time budget moved to capital equipment from other divisions in 2026.	-	(17,600)
General Fund - Planning Services		
Personnel Services		
• Add a City Planner Supervisor, moved from Development Services.	1.00	198,700
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(1.00)	-
• Eliminate a vacant Principal City Planner.	(1.00)	(192,200)
• Move an Architect Senior to Office of the Manager.	(1.00)	(77,800)
Services and Supplies		
• Restore one-time budget moved to capital equipment in Development Services in 2026.	-	7,000
General Fund - Revenue		
• Increase building permit teimbursements revenue to align with revenue projections.	-	650,000
• Increase administrative penalties revenue to align with revenue projections.	-	200,000
• Decrease revenue from the Department of Housing Stability's Mandatory Affordable Housing Fee-in-Lieu special revenue fund to compensate the General Fund for building permit fee reductions.	-	(1,585,300)
• Decrease plan checking revenue to align with revenue projections.	-	(300,000)
• Decrease fence roof antenna permit revenue to align with revenue projections.	-	(100,000)
• Decrease vacant and derelict property fee revenue to align with revenue projections.	-	(5,000)
Grants		
• Add estimated expenditures to the HUD Pro-Housing Grant.	-	620,000
• Add estimated expenditures to the FY25 FTA TOD Pilot Grant - Federal Blvd.	-	578,900
• Remove estimated expenditures for the FY25 DOLA Grant AI Initiative Grant.	-	(250,000)
• Remove estimated expenditures for the FY24 Local Planning Capacity Grant.	-	(187,500)
• Reduce estimated expenditures for the FY26 DRCOG Jurisdictional Support-Energy/Decarbonization Grant.	-	(160,000)
• Remove estimated expenditures for the Water Plant grant due to program ending.	-	(37,700)

The General Fund budgeted vacancy savings is $1,348,910

Budget Detail

Office of the Manager (0141000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	5,390,333	5,005,503	5,794,465	788,962	15.76%
Services and Supplies	311,529	258,504	269,129	10,625	4.11%
Capital Equipment	9,463	-	-	-	0.00%
Internal Services and Misc.	1,026	4,222	4,222	-	0.00%
General Fund Expenditures Total	**5,712,351**	**5,268,229**	**6,067,816**	**799,587**	**15.18%**
General Fund Expenditures by Activity					

Office of the Manager (0141000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Administration	4,473,984	4,097,515	5,182,316	1,084,801	26.47%
Finance & Accounting	1,238,367	1,170,707	885,500	(285,207)	(24.36%)
Performance and Operations	-	7	-	(7)	(100.00%)
General Fund Expenditures Total	**5,712,351**	**5,268,229**	**6,067,816**	**799,587**	**15.18%**
Other Program Funding Sources					
Grants					
Civic Participation Through Arts and Culture	-	528	-	(528)	(100.00%)
National Preservation Funds	10,000	-	-	-	0.00%
NPS Underrepresented Communities Historic Context	43,054	-	-	-	0.00%
Grants Total	**53,054**	**528**	**-**	**(528)**	**(100.00%)**
General Government SRF					
Investment Impact	683,864	500,000	500,000	-	0.00%
Landmark Preservation Fund	12,544	12,500	12,500	-	0.00%
Special Revenue Funds Total	**696,408**	**512,500**	**512,500**	**-**	**0.00%**
Capital Projects					
Other Agency Capital Project	141,886	150,000	-	(150,000)	(100.00%)
Other Program Funding Sources Total	**891,348**	**663,028**	**512,500**	**(150,528)**	**(22.70%)**
Program Expenditures Total	**6,603,699**	**5,931,257**	**6,580,316**	**649,059**	**10.94%**
General Fund FTE					
Administration	43.27	31.27	35.00	3.73	11.93%
Finance & Accounting	13.00	12.00	7.00	(5.00)	(41.67%)
General Fund FTE Total	**56.27**	**43.27**	**42.00**	**(1.27)**	**(2.94%)**
FTE Total	**56.27**	**43.27**	**42.00**	**(1.27)**	**(2.94%)**
General Fund Revenue					
Licenses and Permits	775,960	801,900	801,900	-	0.00%
Fees	31,525	28,000	28,000	-	0.00%
Charges for Services	3,221	9,700	9,700	-	0.00%
Miscellaneous Other	7,000	-	-	-	0.00%
General Fund Revenue Total	**817,706**	**839,600**	**839,600**	**-**	**0.00%**
Vacancy Savings			(216,845)		

Development Services (0142000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	25,060,392	23,812,663	23,359,678	(452,985)	(1.90%)
Services and Supplies	593,837	771,975	663,021	(108,954)	(14.11%)
Capital Equipment	-	17,625	-	(17,625)	(100.00%)
Internal Services and Misc.	1,458	5,888	5,888	-	0.00%
General Fund Expenditures Total	**25,655,688**	**24,608,151**	**24,028,587**	**(579,564)**	**(2.36%)**
General Fund Expenditures by Activity					
Inspections	10,218,419	9,404,544	9,875,092	470,548	5.00%
Permitting	15,437,269	15,203,607	14,153,495	(1,050,112)	(6.91%)
General Fund Expenditures Total	**25,655,688**	**24,608,151**	**24,028,587**	**(579,564)**	**(2.36%)**
Other Program Funding Sources					
Grants					
Building Decarbonization Program	-	690,000	530,000	(160,000)	(23.19%)
Local Planning Capacity	144,716	187,500	-	(187,500)	(100.00%)
Local Planning Capacity - DOLA AI Initiative	-	250,000	-	(250,000)	(100.00%)

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Development Services (0142000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
National Renewable Energy Lab	8,650	-	-	-	0.00%
Grants Total	**153,366**	**1,127,500**	**530,000**	**(597,500)**	
General Government SRF					
Internal Billings and Reimbursements	65	410,194	425,236	15,042	3.67%
Special Revenue Funds Total	**65**	**410,194**	**425,236**	**15,042**	**3.67%**
Other Program Funding Sources Total	**153,431**	**1,537,694**	**955,236**	**(582,458)**	**(37.88%)**
Program Expenditures Total	**25,809,119**	**26,145,845**	**24,983,823**	**(1,162,022)**	**(4.44%)**
General Fund FTE					
Permitting	115.00	94.00	85.00	(9.00)	(9.57%)
Inspections	87.00	72.00	72.00	-	0.00%
General Fund FTE Total	**202.00**	**166.00**	**157.00**	**(9.00)**	**(5.42%)**
Other Program Funds FTE					
Grants					
Building Decarbonization Program	-	3.00	3.00	-	0.00%
General Government SRF					
Internal Billings and Reimbursements	-	2.00	2.00	-	0.00%
Other Program Funds FTE Total	**-**	**5.00**	**5.00**	**-**	**0.00%**
FTE Total	**202.00**	**171.00**	**162.00**	**(9.00)**	(5.26%)
General Fund Revenue					
Licenses and Permits	23,670,629	23,553,700	23,453,700	(100,000)	(0.42%)
Fees	9,180,666	8,515,300	8,510,300	(5,000)	(0.06%)
Charges for Services	1,018,444	635,000	835,000	200,000	31.50%
Internal Service and Indirect Cost	424,993	100,000	750,000	650,000	650.00%
Miscellaneous Other	(102,876)	1,585,299	-	(1,585,299)	(100.00%)
General Fund Revenue Total	**34,191,855**	**34,389,299**	**33,549,000**	**(840,299)**	**(2.44%)**
Vacancy Savings			(894,214)		

Planning Services (0143000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	6,606,159	5,914,431	6,178,508	264,077	4.46%
Services and Supplies	893,522	713,398	720,398	7,000	0.98%
Internal Services and Misc.	5,508	6,296	6,296	-	0.00%
General Fund Expenditures Total	**7,505,189**	**6,634,125**	**6,905,202**	**271,077**	**4.09%**
General Fund Expenditures by Activity					
Planning	7,505,189	6,634,125	6,905,202	271,077	4.09%
General Fund Expenditures Total	**7,505,189**	**6,634,125**	**6,905,202**	**271,077**	**4.09%**
Other Program Funding Sources					
Grants					
CWCB Water Plan Grant	62,278	37,722	-	(37,722)	(100.00%)
Housing Policy and Strategy Pro-Housing Grant	169,047	1,100,002	1,720,000	619,998	56.36%
RTD TOD Federal BRT Plan	-	421,053	1,000,000	578,947	137.50%
Other Program Funding Sources Total	**231,325**	**1,558,777**	**2,720,000**	**1,161,223**	**74.50%**
Total Program Expenditures	**7,736,515**	**8,192,902**	**9,625,202**	**1,432,300**	**17.48%**
General Fund FTE					
Planning	52.00	41.00	39.00	(2.00)	(4.88%)
General Fund FTE Total	**52.00**	**41.00**	**39.00**	**(2.00)**	**(4.88%)**
Other Program Funds FTE					
Grants					
Housing Policy and Strategy Pro-Housing Grant	-	7.00	7.00	-	0.00%
RTD TOD Federal BRT Plan	-	1.00	1.00	-	0.00%

Planning Services (0143000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Grants FTE Total	**-**	**8.00**	**8.00**	**-**	**0.00%**
FTE Total	**52.00**	**49.00**	**47.00**	**(2.00)**	**(4.08%)**
General Fund Revenue					
Licenses and Permits	31,461	85,000	85,000	-	0.00%
Fees	-	350,000	50,000	(300,000)	(85.71%)
Charges for Services	302	-	-	-	0.00%
General Fund Revenue Total	**31,764**	**435,000**	**135,000**	**(300,000)**	**(68.97%)**
Vacancy Savings			(237,851)		

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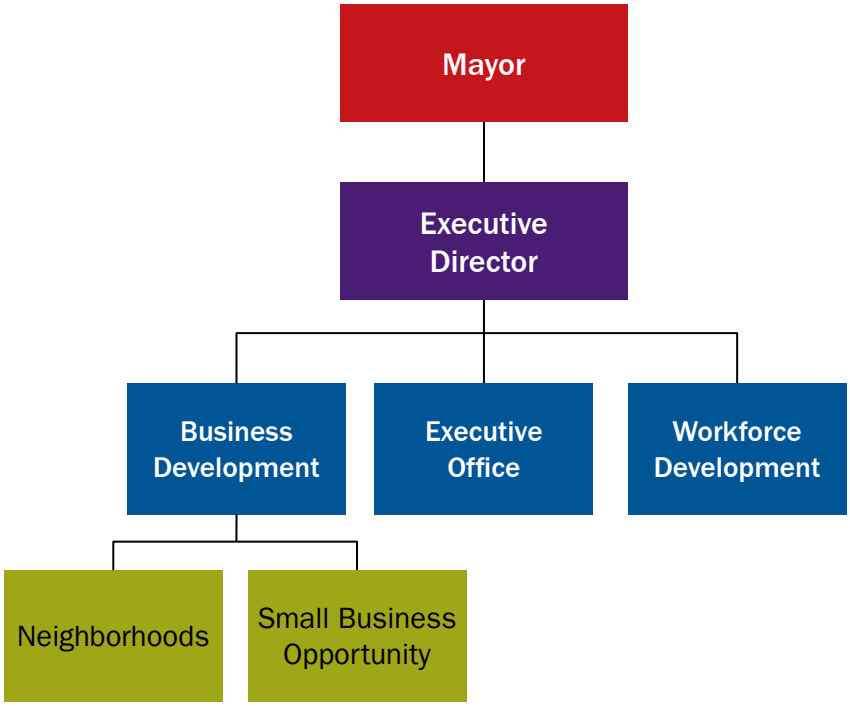
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Economic Development



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Denver Economic Development and Opportunity



Mission

Creating an economy that works for everyone.

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Department Summary

Denver Economic Development and Opportunity (DEDO) supports Denver's businesses, employers, and workforce, creating shared prosperity and sustained economic growth and building an economy that works for everyone.

DEDO centers its work on the premise that quality jobs are the most powerful tool to create better outcomes for Denverites. DEDO accomplishes its mission by supporting Denver jobseekers to gain the skills, training, and credentials needed to secure quality employment. Additionally, DEDO works to ensure Denver creates a business-friendly environment that attracts employers, supports business growth, and fosters job creation. DEDO's function is critical for achieving the Denver Jobs Agenda, which aims to invest in 10,000 new jobs over the next three years.

To learn more about DEDO's programs and services, visit denvergov.org/dedo.

Services

Denver Business Development

Denver Business Development focuses on growing, strengthening, and supporting Denver's businesses. The Division prioritizes small businesses through one-on-one technical assistance, financing, grants, strategic planning, and connections to additional resources. Denver Business Development supports entrepreneurs and startups that help to diversify Denver's economy and build the jobs of the future, and it promotes Denver on a global stage as a destination for businesses to launch, relocate, or expand operations and benefit from the City's highly educated and talented workforce. Denver Business Development examines city policies and processes to identify solutions that make it easier to own and operate a business in Denver.

Denver Business Development houses the **Division of Small Business Opportunity (DSBO)**, which supports small, minority- and women-owned businesses through certification programs that prioritize firms for city contracting opportunities. It also administers the **Neighborhood Equity and Stabilization (NEST) program** that works with neighborhoods across Denver to advance community development, mitigate displacement, and preserve the culture and character of Denver's neighborhoods by providing access to resources, elevating community voices, and supporting equitable growth.

Denver Workforce Development

As the City and County of Denver's public workforce agency, Denver Workforce Development connects local employers with a qualified and trained talent pipeline while providing jobseekers with training and employment opportunities. The Division partners with numerous public and private organizations to expand the talent pipeline needed for Denver's most in-demand jobs, ensuring a strong and prosperous economy for all. Denver Workforce Development manages several industry-specific talent development programs like the Green Workforce Hub, Technology Employment Colorado Partnership (TEC-P), and the Early Childhood Workforce Initiative. The Division also operates three workforce centers designed as a one-stop shop for jobseekers to get the resources, connection, and navigation they need in their job search. Workforce programs are funded primarily by grants and special revenue funds that receive their funding from General Fund transfers.

Executive Office

DEDO's Executive Office ensures the Department's operational effectiveness and high-quality customer service, and provides administrative support for its programs and initiatives. Key activities include strategic planning, compliance, policy development, marketing and communications, media relations, contract administration, finance, accounting, data analysis, and continuous improvement.

Strategies

DEDO's work aligns with city priorities, directly serving key mayoral goals. Key strategies and initiatives include:

Support Job Growth by Supporting Businesses

- Grow, strengthen, and support Denver's downtown economy, including launching initiatives that drive investment, supporting new business development, recruiting new office tenants, and connecting businesses currently in need with resources.
- Support Denver small businesses through the DSBO certification program to ensure that certified firms have equitable access to city contracting opportunities.
- Launch the Neighborhood Revitalization Strategy Area (NRSA) status—pending approval by the US Department of Housing and Urban Development (HUD)—for Denver's west side to guide investment while supporting existing moderate-and-low income residents and businesses, minimizing involuntary displacement, and preserving the culture and character of neighborhoods experiencing significant economic need and near-term investment opportunity.
- Foster and support a dynamic innovation and entrepreneurial hub in partnership with CU Denver with the development of a new downtown location and supplemental startup programming.
- Recruit employers from outside markets and promote Denver on the global stage to attract international capital through Denver's educated and skilled workforce.
- Continue to promote the Business Investments, Loans, and Development (BUILD) Denver program in partnership with the Colorado Enterprise Fund to offer accessible loans and coaching to undercapitalized small businesses which have traditionally lacked access to financing.

Champion Workforce Development and Job Creation

- Ensure Denver residents have access to quality jobs and one-on-one support offered through DEDO's three workforce centers.
- Offer programs that provide jobseekers connections and access to training, certification, and upskilling opportunities that align with in-demand workforce needs.
- Manage the Denver Construction Careers Program (DCCP), which creates opportunities for jobseekers to obtain training and employment on the City's largest construction projects.
- Build a strong talent pipeline by investing in Denver's youth through the Denver Youth Employment Program and the Mayor's YouthWorks Initiative.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Business Development					
Jobs influenced by DEDO	9,721	8,500	8,075	8,000	8,500
Businesses served in targeted neighborhoods	1,102	771	250	75	250
Workforce Development					
Jobseekers served	28,014	28,185	27,990	21,131	22,144

Performance Context

Business Development

Jobs influenced by DEDO is a metric tracked in the agency's customer relationship management system. It represents jobs created or retained as a result of both financial and technical support programs that have attracted new companies to Denver or enabled current companies to expand. These programs are managed by DEDO's Business Development and Global Business Development teams.

DEDO leveraged one-time ARPA investments to serve **businesses in targeted neighborhoods**. The spend-down of these funds led to annual decreases in the number of businesses served since 2023, particularly with their expiration in 2026. In 2027, DEDO plans to increase the number of businesses served through the launch of the NRSA strategy, pending HUD approval.

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Workforce Development

Jobseekers served includes any Denver jobseekers who access Workforce Development resources. Such resources include one-on-one staff assistance at workforce centers and job fairs and specialized workforce training programs.

Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Small Business Opportunity	2,605,456	585,517	563,505	(22,012)	(3.76%)
Neighborhoods	1,189,700	261,668	270,683	9,015	3.45%
Business Development Division	4,843,872	2,061,212	2,136,698	75,486	3.66%
Executive Office	2,809,567	1,605,756	1,699,420	93,664	5.83%
General Fund Expenditures Total	**11,448,594**	**4,514,153**	**4,670,306**	**156,153**	**3.46%**
General Fund Expenditures by Type					
Personnel Services	6,924,106	3,853,461	4,009,614	156,153	4.05%
Services and Supplies	4,520,304	641,086	641,086	-	0.00%
Capital Equipment	566	-	-	-	0.00%
Internal Services and Misc.	3,618	19,606	19,606	-	0.00%
General Fund Expenditures Total	**11,448,594**	**4,514,153**	**4,670,306**	**156,153**	**3.46%**
Other Program Funding Sources					
Special Revenue Funds Expenditures					
Small Business Opportunity	1,943,325	842,670	861,747	19,077	2.26%
Business Development Division	3,754,049	15,236,688	8,624,080	(6,612,608)	(43.40%)
Executive Office	-	19,244	28,478	9,234	47.98%
Economic Development Grant and Special Revenue Funds	2,613,103	4,371,520	2,813,862	(1,557,658)	(35.63%)
Special Revenue Funds Total	**8,310,477**	**20,470,122**	**12,328,167**	**(8,141,955)**	**(39.77%)**
Grants					
General Government	3,074,281	2,400,000	-	(2,400,000)	(100.00%)
Economic Opportunity	20,780,063	22,671,481	23,058,334	386,853	1.71%
Grants Total	**23,854,345**	**25,071,481**	**23,058,334**	**(2,013,147)**	**(8.03%)**
Other Program Funding Sources Total	**32,164,822**	**45,541,603**	**35,386,501**	**(10,155,102)**	**(22.30%)**
Program Expenditures Total	**43,613,416**	**50,055,756**	**40,056,807**	**(9,998,949)**	**(19.98%)**
Fund Type FTE					
General Fund Operations	51.52	25.07	24.57	(0.50)	(1.99%)
General Government	16.00	5.00	5.00	-	0.00%
Economic Opportunity	81.93	75.34	77.41	2.07	2.75%
FTE Total	**149.45**	**105.41**	**106.98**	**1.57**	**1.49%**
General Fund Revenue					
Fees	110,500	108,600	110,500	1,900	1.75%
Use Charges	25	-	-	-	0.00%
Internal Service and Indirect Cost	(3)	281,607	281,607	-	0.00%
Miscellaneous Other	(22,925)	-	-	-	0.00%
General Fund Revenue Total	**87,597**	**390,207**	**392,107**	**1,900**	**0.49%**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Small Business Opportunity		
Personnel Services		
• Eliminate a vacant, limited Staff Assistant that expired in June 2026.	(0.50)	(43,700)
Special Revenue Funds		
• Restore budget in the Malone Fund for the one-time adjustment in 2026 for the 2025 year-end true-up.	-	600,900
• Add budget for the Marketing Sponsorships SRF to align with the 2027 spending plan.		9,200
• Reduce budget in the Malone Fund for unspent funds that rolled forward from 2025 to 2026. The 2027 budget includes only new appropriation. Unspent budget remaining at the end of 2026 can be spent in 2027.	-	(5,618,700)
• Reduce budget in the Employer Recruitment, Training, and Retention Fund for the Construction Careers Program administered in the Business Development Division. This reduction is primarily for unspent funds that rolled forward from 2025 to 2026. The 2027 budget includes only new appropriation. Unspent budget remaining at the end of 2026 can be spent in 2027.		(1,145,700)
• Reduce budget in the Employer Recruitment, Training, and Retention Fund administered by the Workforce Division. This reduction is primarily for unspent funds that rolled forward from 2025 to 2026. The 2027 budget includes only new appropriation. Unspent budget remaining at the end of 2026 can be spent in 2027.	-	(992,900)
• Reduce expenditures in the Skyline - Economic Development Project SRF to align with the 2027 spending plan.		(321,100)
• Reduce expenditures in the Enterprise Zone SRF to align with the 2027 spending plan.		(282,005)
• Reduce expenditures in the Business and Workforce Development Training, Support, Outreach SRF to align with 2027 spending plan and to move a Manager to the Wagner-Peyser Employment Service Grant.	(1.00)	(214,500)
• Reduce expenditures in the Youth Employment and Training Programs Fund for unspent funds that rolled forward from 2025 to 2026. The 2027 budget includes only new appropriation. Unspent budget remaining at the end of 2026 can be spent in 2027.	0.04	(29,100)
Grants		
• Add net 3.05 FTE and professional services budget for programmatic changes in Workforce grants that reflect current grant awards and changing assignments between staff who support these Workforce grants.	3.05	1,998,200
• Eliminate expenditures in the State and Local Fiscal Recovery Funds grant due to the ARPA grant ending.	-	(2,400,000)
• Eliminate expenditures in the Opportunity Now grant due to this Covid-era grant ending.	-	(1,191,100)
• Eliminate expenditures in the Denver Inclusive Impact Catalyst grant due to this grant ending.	-	(386,423)
• Eliminate expenditures in the Disaster Recovery grant due to this Covid-era grant ending.	-	(33,800)

The budgeted vacancy savings in the General Fund is $133,878.

Budget Detail

Small Business Opportunity (0111000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	2,030,916	555,169	533,157	(22,012)	(3.96%)
Services and Supplies	572,947	25,700	25,700	-	0.00%
Capital Equipment	566	-	-	-	0.00%
Internal Services and Misc.	1,026	4,648	4,648	-	0.00%
General Fund Expenditures Total	**2,605,456**	**585,517**	**563,505**	**(22,012)**	**(3.76%)**
Expenditures by Activity					

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Small Business Opportunity (0111000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Airport Administration	70,855	-	-	-	0.00%
Certification	2,405,179	585,517	563,505	(22,012)	(3.76%)
Compliance	129,422	-	-	-	0.00%
General Fund Expenditures Total	**2,605,456**	**585,517**	**563,505**	**(22,012)**	**(3.76%)**
Other Program Funding Sources					
Program Expenditures Total	**2,605,456**	**585,517**	**563,505**	**(22,012)**	**(3.76%)**
Personnel Full Time Equivalents (FTE)					
Certification	17.00	4.50	4.00	(0.50)	(11.11%)
Compliance	1.00	-	-	-	0.00%
Personnel Full Time Equivalents (FTE) Total	**18.00**	**4.50**	**4.00**	**(0.50)**	**(11.11%)**
General Fund Revenue					
Fees	110,500	108,600	110,500	1,900	1.75%
General Fund Revenue Total	**110,500**	**108,600**	**110,500**	**1,900**	**1.75%**
Vacancy Savings			(17,743)		

Neighborhoods (0113000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	508,315	238,465	247,480	9,015	3.78%
Services and Supplies	681,385	21,453	21,453	-	0.00%
Internal Services and Misc.	-	1,750	1,750	-	0.00%
General Fund Expenditures Total	**1,189,700**	**261,668**	**270,683**	**9,015**	**3.45%**
Expenditures by Activity					
Neighborhoods Administration	1,189,700	261,668	270,683	9,015	3.45%
General Fund Expenditures Total	**1,189,700**	**261,668**	**270,683**	**9,015**	**3.45%**
Program Expenditures Total	**1,189,700**	**261,668**	**270,683**	**9,015**	**3.45%**
Personnel Full Time Equivalents (FTE)					
Neighborhoods Administration	5.00	2.00	2.00	-	0.00%
Personnel Full Time Equivalents (FTE) Total	**5.00**	**2.00**	**2.00**	**-**	**0.00%**
Vacancy Savings			(8,138)		

Business Development Division (0114000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	2,003,979	1,763,228	1,838,714	75,486	4.28%
Services and Supplies	2,837,949	295,836	295,836	-	0.00%
Internal Services and Misc.	1,944	2,148	2,148	-	0.00%
General Fund Expenditures Total	**4,843,872**	**2,061,212**	**2,136,698**	**75,486**	**3.66%**
Expenditures by Activity					
Business Assistance Center	137,990	-	139,347	139,347	0.00%
Business Development	4,600,551	1,968,012	1,904,151	(63,861)	(3.24%)
Business Development Administration	4,818	-	-	-	0.00%
Global Business Development	100,513	93,200	93,200	-	0.00%
General Fund Expenditures Total	**4,843,872**	**2,061,212**	**2,136,698**	**75,486**	**3.66%**
Other Program Funding Sources					
Grants					
Build to Scale Techup Program	547,069	-	-	-	0.00%
Denver Inclusive Impact Catalyst	272,198	386,423	-	(386,423)	(100.00%)
Economic Development Organization Action Grant	385	-	-	-	0.00%
Enterprise Zone Administrative Grant	18,423	18,424	18,424	-	0.00%

Business Development Division (0114000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Grants Total	**838,076**	**404,847**	**18,424**	**(386,423)**	**(95.45%)**
Economic Opportunity SRF					
Business Incentives	325,000	4,235,700	4,176,344	(59,356)	(1.40%)
Denver Retail Attraction	1,326,219	1,000,000	1,000,000	-	0.00%
Enterprise Zone	103,532	757,164	475,159	(282,005)	(37.24%)
Employer Recruitment, Training and Retention Program	1,990,919	1,758,131	612,427	(1,145,704)	(65.17%)
The Malone Fund	8,379	7,485,693	2,360,150	(5,125,543)	(68.47%)
SRF Total	**3,754,049**	**15,236,688**	**8,624,080**	**(6,612,608)**	**(43.40%)**
Other Program Funding Sources Total	**4,592,125**	**15,641,535**	**8,642,504**	**(6,999,031)**	**(44.75%)**
Program Expenditures Total	**9,435,996**	**17,702,747**	**10,779,202**	**(6,923,545)**	**(39.11%)**
Personnel Full Time Equivalents (FTE)					
Business Development	12.00	12.00	11.00	(1.00)	(8.33%)
Business Assistance Center	1.00	-	1.00	1.00	0.00%
Personnel Full Time Equivalents (FTE) Total	**13.00**	**12.00**	**12.00**	**-**	**0.00%**
Other Program Funds FTE					
Economic Opportunity SRF					
Employer Recruitment, Training and Retention Program	8.00	4.00	4.00	-	0.00%
Enterprise Zone	1.00	1.00	1.00	-	0.00%
SRF FTE Total	**9.00**	**5.00**	**5.00**	**-**	**0.00%**
Grants FTE					
Build to Scale Techup Program	0.07	-	-	-	0.00%
Grants FTE Total	**0.07**	**-**	**-**	**-**	**0.00%**
Other Program Funds FTE Total	**9.07**	**5.00**	**5.00**	**-**	**0.00%**
FTE Total	**22.07**	**17.00**	**17.00**	**-**	**0.00%**
General Fund Revenue					
Internal Service and Indirect Cost	-	281,607	281,607	-	0.00%
General Fund Revenue Total	**-**	**281,607**	**281,607**	**-**	**0.00%**
Vacancy Savings			(61,498)		

Executive Office (0115000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	2,380,896	1,296,599	1,390,263	93,664	7.22%
Services and Supplies	428,023	298,097	298,097	-	0.00%
Internal Services and Misc.	648	11,060	11,060	-	0.00%
General Fund Expenditures Total	**2,809,567**	**1,605,756**	**1,699,420**	**93,664**	**5.83%**
Expenditures by Activity					
Administration	2,809,567	1,605,756	1,699,420	93,664	5.83%
General Fund Expenditures Total	**2,809,567**	**1,605,756**	**1,699,420**	**93,664**	**5.83%**
Other Program Funding Sources					
Grants					
State and Local Fiscal Recovery Funds	3,074,281	2,400,000	-	(2,400,000)	(100.00%)
General Government SRFs					
Marketing Sponsorships	-	19,244	28,478	9,234	47.98%
Other Program Funding Sources Total	**3,074,281**	**2,419,244**	**28,478**	**(2,390,766)**	**(98.82%)**
Program Expenditures Total	**5,883,848**	**4,025,000**	**1,727,898**	**(2,297,102)**	**(57.07%)**
Personnel Full Time Equivalents (FTE)					
Administration	15.52	6.57	6.57	-	0.00%
FTE Total	**15.52**	**6.57**	**6.57**	**-**	**0.00%**

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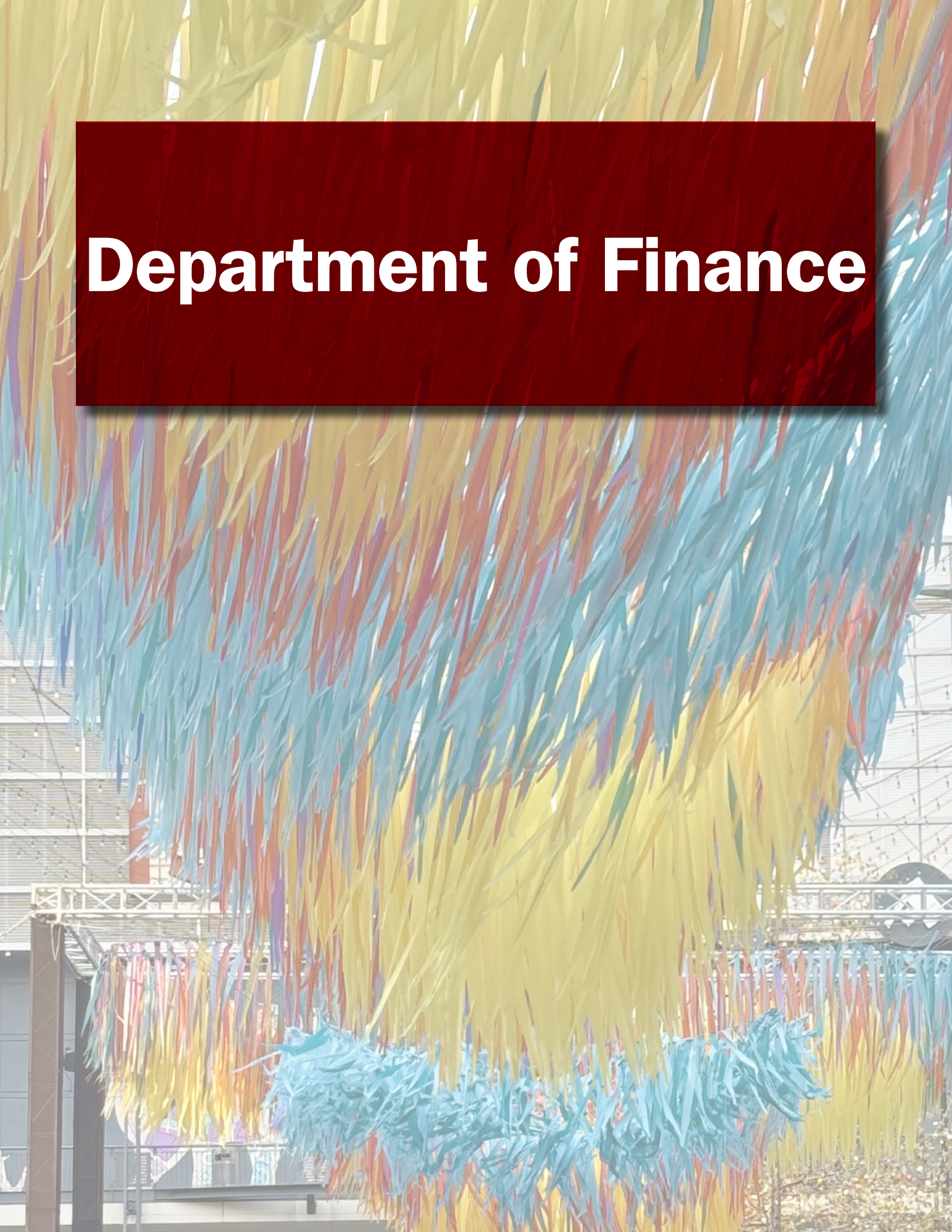
Executive Office (0115000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Revenue					
Use Charges	25	-	-	-	0.00%
Miscellaneous Other	558	-	-	-	0.00%
General Fund Revenue Total	**583**	**-**	**-**	**-**	**0.00%**
Vacancy Savings			(46,499)		

Economic Development Grant and Special Revenue Funds (0117000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	665,047	477,344	119,298	(358,046)	(75.01%)
Services and Supplies	1,921,082	3,882,509	2,694,564	(1,187,945)	(30.60%)
Capital Equipment	9,578	10,459	-	(10,459)	(100.00%)
Internal Services and Misc.	17,395	1,208	-	(1,208)	(100.00%)
Special Revenue Fund Expenditures Total	**2,613,103**	**4,371,520**	**2,813,862**	**(1,557,658)**	**(35.63%)**
Expenditures by SRF					
Business and Workforce Development Training, Support, Outreach	192,768	224,547	10,000	(214,547)	(95.55%)
Employer Recruitment, Training and Retention Program	660,047	1,467,043	474,127	(992,916)	(67.68%)
MOWD General Cost Pool	33,879	-	-	-	0.00%
Revolving Loan Fund	-	397,320	397,320	-	0.00%
Skyline - Economic Development Project	17,055	1,594,699	1,273,615	(321,084)	(20.13%)
Youth Employment and Training Programs	1,709,353	687,911	658,800	(29,111)	(4.23%)
Special Revenue Fund Expenditures Total	**2,613,103**	**4,371,520**	**2,813,862**	**(1,557,658)**	**(35.63%)**
Other Program Funding Sources					
Grants					
Apprenticeship USA for Work Based Learning Grant	15,413	-	-	-	0.00%
Building Pathways to Infrastructure Jobs TEC-P 3.0	369,235	1,004,044	1,004,044	-	0.00%
Career Navigation and Coaching	6,687	-	-	-	0.00%
CO Upskilling	235,509	-	-	-	0.00%
Community Development Block Grant	9,609,742	10,584,559	11,775,681	1,191,122	11.25%
Community Development Block Grant - Cares Act (CDBG - CV) Program	63,141	-	-	-	0.00%
Disability Program Navigator	240	90,000	90,000	-	0.00%
Disaster Recovery Grant	220,566	33,845	-	(33,845)	(100.00%)
Early Childhood Workforce	-	62,813	125,626	62,813	100.00%
Good Jobs Challenge	2,651	1,212,724	1,210,073	(2,651)	(0.22%)
Governor's Summer Job Hunt	16,630	46,000	46,045	45	0.10%
H-1B One Workforce Grant Program - TEC-P 2.0	124,261	-	-	-	0.00%
Opportunity Now Grant	739,869	1,191,066	-	(1,191,066)	(100.00%)
Reemployment Services and Eligibility Assessment (RESEA)	559,237	378,791	378,791	-	0.00%
Veterans Service to Career Program	20,934	7,644	7,644	-	0.00%
Wagner-Peyser Employment Service Grant	1,563,354	1,243,893	1,877,605	633,712	50.95%
WIOA Adult	2,678,351	2,562,080	2,545,920	(16,160)	(0.63%)
WIOA Dislocated Worker	574,856	503,625	481,792	(21,833)	(4.34%)
WIOA Workforce Evaluation	-	30,000	30,000	-	0.00%
WIOA Workforce Performance Incentive	22,273	35,000	35,000	-	0.00%
WIOA Youth	1,618,578	1,752,324	1,903,463	151,139	8.63%
Workforce Enterprise Fund	1,130,997	1,528,226	1,528,226	-	0.00%
Workforce Innovation Grant (WIG)	369,462	-	-	-	0.00%

Economic Development Grant and Special Revenue Funds (0117000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Grants Expenditure Total	**19,941,988**	**22,266,634**	**23,039,910**	**773,276**	**3.47%**
Program Expenditures Total	**22,555,090**	**26,638,154**	**25,853,772**	**(784,382)**	**(2.94%)**
Personnel Full Time Equivalents (FTE)					
Administration	0.84	0.07	1.10	1.03	1471.43%
CDBG Administration	-	0.15	0.15	-	0.00%
Colorado Urban Workforce Alliance	1.00	1.00	-	(1.00)	(100.00%)
Personnel Full Time Equivalents (FTE) Total	**1.84**	**1.22**	**1.25**	**0.03**	**2.46%**
Other Program Funds FTE					
Grants					
Building Pathways to Infrastructure Jobs TEC-P 3.0	-	2.87	3.37	0.50	17.42%
CO Upskilling	1.77	-	-	-	0.00%
Community Development Block Grant	17.66	22.56	22.22	(0.34)	(1.51%)
Community Development Block Grant - Cares Act (CDBG - CV) Program	2.25	-	-	-	0.00%
Early Childhood Workforce	-	0.50	1.00	0.50	100.00%
Governor's Summer Job Hunt	0.36	0.86	0.22	(0.64)	(74.42%)
H-1B One Workforce Grant Program - TEC-P 2.0	3.69	-	-	-	0.00%
Wagner-Peyser Employment Service Grant	18.74	18.98	16.86	(2.12)	(11.17%)
WIOA Adult	3.94	3.49	3.63	0.14	4.01%
WIOA Dislocated Worker	3.59	2.97	2.97	-	0.00%
WIOA Youth	4.80	3.97	7.96	3.99	100.50%
Workforce Enterprise Fund	13.03	12.92	13.93	1.01	7.82%
Workforce Innovation Grant (WIG)	1.19	-	-	-	0.00%
Grants FTE Total	**71.02**	**69.12**	**72.16**	**3.04**	**4.40%**
FTE Total	**72.86**	**70.34**	**73.41**	**3.07**	**4.36%**
Appropriated SRF Revenue					
Internal Service and Indirect Cost	300,093	-	-	-	0.00%
Miscellaneous Other	539,802	1,436,300	1,336,300	(100,000)	(6.96%)
Appropriated SRF Revenue Total	**839,895**	**1,436,300**	**1,336,300**	**(100,000)**	**(6.96%)**

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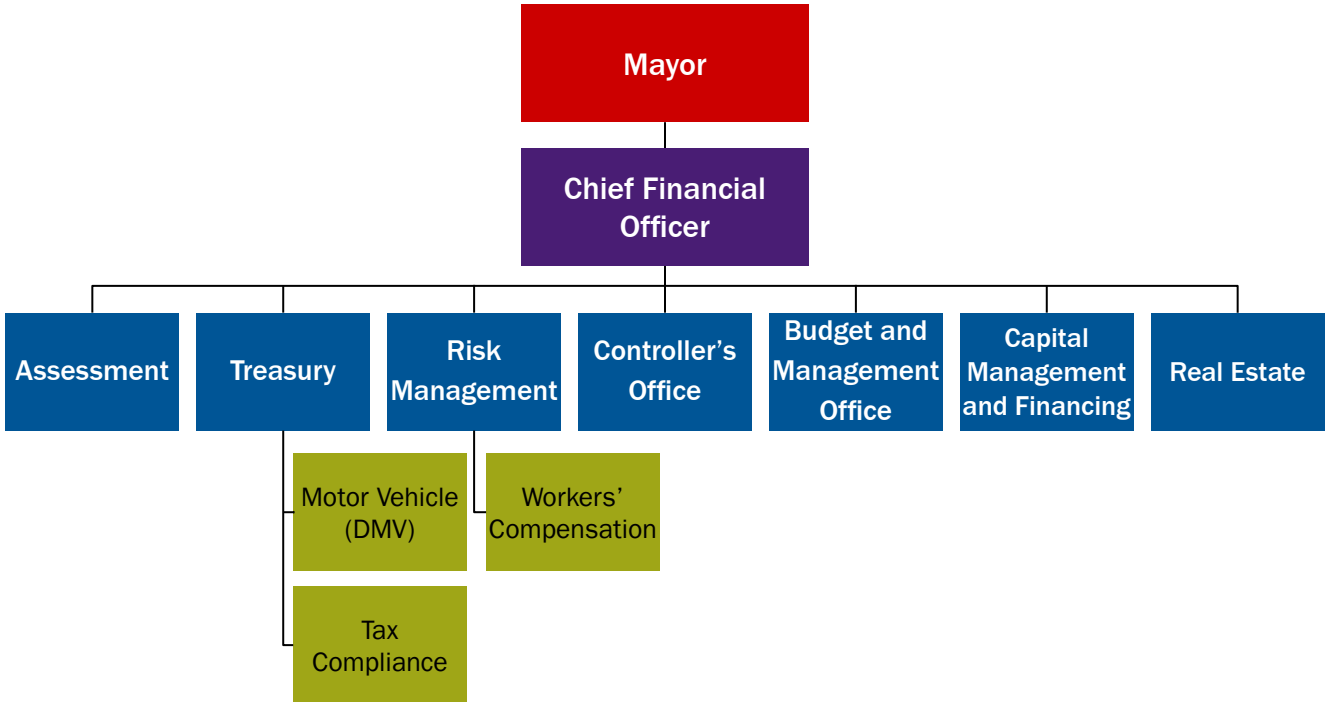
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Department of Finance

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Department of Finance



Mission

To be a responsible and ethical steward of the City's financial resources.

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Department Summary

The Department of Finance (DOF) is responsible for the fiscal health of the City. DOF leads fiscal analysis and guidance, budgeting, accounting functions, and enforcement of fiscal policies, practices, and procedures for the entire City and County of Denver. DOF fulfills the state statutory responsibilities for tax assessment and collection. DOF also manages the City's debt portfolio and investment portfolio and oversees the Vibrant Denver Bond Program. DOF commits to delivering these services through a financial structure that reflects the best practices of both the public and private sectors. This commitment promotes better service, enhanced performance measures, maximum accountability, and improved business processes.

For more detailed information, please visit the Department of Finance website at www.denvergov.org/finance.

For more information on Transparent Denver, please visit the website at www.denvergov.org/transparency.

Services

The Department of Finance unifies the City's accounting and financial functions under the **Office of the Chief Financial Officer (CFO)**. The Office of the CFO manages the Department's strategic direction, operations, economic analysis, Peak Academy, and communications. The Peak team within the Office of the CFO provides innovation, project facilitation, training, and coaching for employees at all levels to improve the way government works and to help employees maximize or reduce use of resources while enhancing experiences with the City for everyone.

The **Assessment Division** locates, appraises, and records all of Denver's real and personal properties in accordance with the Colorado Constitution, state statutes, and Board of Equalization procedures. The Assessor certifies valuations to all special tax districts and tracks values and annual tax increments within the City's tax increment financing (TIF) districts. The Division prepares and delivers the tax warrant to the Treasurer, maintains records on tax exemptions for seniors and other populations, generates value notices for all taxpayers, and processes written and in-person valuation protests and appeals.

The **Treasury Division** is comprised of two sections: Tax Compliance and Motor Vehicle. The Tax Compliance section collects, records, and deposits all city taxes and enforces tax compliance. The Denver Motor Vehicle section (DMV) is authorized as an agent of the State as outlined in the Colorado Revised Statutes to register and title vehicles and to collect, record, and deposit all taxes and fees prescribed for vehicles owned or operated by residents and business owners within the City and County of Denver.

In 2026, the Department of Finance reorganized, and teams from within the **Cash and Capital Funding Division** moved to the Controller's Office and Capital Management and Financing.

The **Risk Management and Workers' Compensation Division** oversees the identification, analysis, and management of the City's risk and exposure to loss related to the activities of the City, its agencies, and employees. The Risk Management unit manages the property and liability insurance program and contractual risk transfer, performs citywide risk assessments, implements citywide safety programs, and partners with stakeholders to provide emergency preparedness training to employees. The Workers' Compensation unit administers the City's self-insured Workers' Compensation program and Internal Service Fund, processing benefits required by the Colorado Workers' Compensation Act.

The **Controller's Office** ensures the integrity of the City's financial statements and maintains sound internal controls. The Controller's Office is responsible for citywide payroll, accounts payable, general accounting, financial reporting, and fiscal rules and policies. The Accounting Services team provides financial management services to 18 other city departments and agencies. In 2026, DOF's cash handling team, which also coordinates the Department's commercial banking services and invests the City's funds, moved into the Controller's Office.

The **Budget and Management Office (BMO)** prepares and oversees the implementation of the City's annual budget, evaluates new initiatives and program proposals by city agencies, makes recommendations to elected officials, and collects and analyzes fiscal and performance data related to the operations of the City. BMO also evaluates the financial and operational aspects of major policy issues and acts as a resource to the Mayor's Office, City Council, and other city departments. BMO supports agencies in effective delivery of public services through strategic allocation and management of resources based on financial analysis and related data.

The **Capital Management and Financing Division** oversees capital financial planning. It is responsible for strategic capital planning, budgeting, proposal prioritization, administration of special districts, and development of the City's Six-Year Capital Improvement Plan. The Division also manages the issuance, oversight, and administration of debt obligations and other financing instruments of the City and its enterprises.

The **Real Estate Division** is the exclusive asset manager for the City's real estate portfolio (excluding the Denver International Airport and designated park land). Real Estate maintains the City's real estate portfolio and continuously assesses the City's short- and long-term real estate needs. In 2026, the Real Estate Division moved out of Capital Management and Financing and into its own division.

Strategies

The Department's 2026-2027 Strategic Plan outlines the following:

Transparency and Clarity: Communicate clearly, share information openly, and provide accessible, accurate financial insights.

Collaboration and Engagement: Work across divisions and with partners in a timely, inclusive, and respectful way to achieve shared goals.

Equity and Customer Focus: Serve Denver's agencies and community with fairness, empathy, and responsiveness.

Innovation and Continuous Improvement: Seek better ways of doing business through proactive thinking, feedback, and ongoing learning.

Purpose-Driven Stewardship: Make objective, responsible decisions that support the long-term financial strength of the City.

Performance and Program Highlights

City's Bond Rating for General Obligation Debt	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Fitch	AAA	AAA	AAA	AAA	AAA
Moody's	Aaa	Aaa	Aaa	Aaa	Aaa
S&P	AAA	AAA	AAA	AAA	AAA

Bond ratings measure Denver's financial strength and its ability to repay debt. The **City's General Obligation (GO) bonds**, backed by the full faith and credit of Denver, carry the highest possible ratings: AAA from Fitch and S&P, and Aaa from Moody's. As of December 31, 2025, Denver had $927,910,000 in GO bonds outstanding.

High bond ratings save taxpayers money by allowing the City to borrow at lower interest rates, reducing the cost of funding major infrastructure and public projects. They also signal strong financial management, helping create a stable and predictable environment for businesses. In addition, investments in public infrastructure support job creation and fuel long-term economic growth.

Workers' Compensation Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Workers' Compensation actuarial liability	$38M	$36M	$35M	$36M	$37M
Claims as a percentage of FTE (%)	5.9%	5.8%	5.8%	6.3%	6.3%

Workers' Compensation

The Workers' Compensation unit analyzes key Workers' Compensation metrics to drive cost control, enhance employee safety, and maintain financial sustainability. Rising metrics may stem from higher medical costs, increases in state-mandated benefit rates, or delayed return-to-work timelines.

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Payments and Other Appropriations

Budget details for each payment can be found in the Department Budget table below.

The **DPS–Stapleton Mill Levy Payment** was added in 2018 and distributed a portion of City-retained tax revenue to Denver Public Schools (DPS). The annual amount was calculated based on actual collections from the most recently closed year. The City made its final payment in December 2025, at the termination of this agreement.

Workers' Compensation Billings is a centralized payment from the General Fund to the Workers' Compensation Internal Service Fund (ISF) for premiums on behalf of General Fund agencies. The fund remains above a 50 percent confidence level. In 2027, the General Fund transfer will maintain above a 50 percent confidence level. See the Workers' Compensation section of this book for further explanation regarding funding levels.

The **Unemployment Compensation Insurance** program reimburses the State of Colorado for unemployment benefits paid by the State to former General Fund employees. The 2026 level of unemployment was higher in 2026 due to layoffs in August 2025, but that amount is not needed in 2027.

The **Special Payments** appropriation funds miscellaneous payments to organizations with which the City has a financial partnership. In 2025 through 2027, this payment covers General Fund agencies' share of the City's sidewalk fee, which goes to the Sidewalks Enterprise Fund managed by the Department of Transportation and Infrastructure. Property owners with more than 230 linear feet of frontage that abuts the public right of way will pay the $150 base rate and an additional impact fee of $3.50 for every foot over 230 feet of frontage.

General Fund Contingency or the General Fund Contingency Reserve is appropriated as part of the annual budget. City Charter requires that the proposed budget for the General Fund include an amount no less than two percent of the total estimated expenditures for the payment of any expense, the necessity of which is caused by any casualty, accident or unforeseen circumstance after the passage of the annual appropriation ordinance. Throughout the year, when City Council approves supplemental appropriations, the same amount is rescinded from General Fund Contingency so the remaining balance reflects contingency reserves still available. The rescinded amounts are then reappropriated to departments. As a result, the General Fund Contingency line shows zero actuals, and the prior-year figure reflects the budget as of the time this book was prepared. Additional guidance on General Fund Contingency can be found in the Financial and Reserve Policies section of the budget book.

Annual Rental Payments and Associated Property Management are for existing Certificates of Participation (COPs) and other lease-purchase payments that are paid from the General Fund (other funds also pay COPs), as well as property management costs. The total annual rental payments must remain at or below the debt policy limit of five percent of the acquiring fund's annual revenues. Note that in 2027, the Civic Center Office Building payment includes an additional $7.5 million from COP proceeds not reflected in the table below. Additionally, the ARP Denver Post payment includes $3 million for property management costs associated with the purchase of the property, which is reflected in the table below.

The 2027 appropriation is comprised of the following amounts:

Annual Rental Payments and Associated Property Management	2027 Amount
Trustee Payments	$ 52,173
Civic Center Office Building	$ 15,137,830
ARP Denver Post	$ 10,305,285
Central Platte Campus	$ 463,947
Total	**$ 25,959,235**

Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Office of the Chief Financial Officer	4,576,410	5,388,247	5,412,726	24,479	0.45%
Assessment Division	6,453,106	5,964,495	6,051,595	87,100	1.46%
Treasury Division	17,767,205	17,460,577	17,674,367	213,790	1.22%

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
Cash & Capital Funding Division	13,338,304	3,185,287	-	(3,185,287)	(100.00%)
Risk Management and Worker's Compensation	6,126,386	6,197,221	7,601,487	1,404,266	22.66%
Controller's Office	11,166,620	11,153,830	13,623,632	2,469,802	22.14%
Division of Real Estate	-	-	10,431,535	10,431,535	0.00%
Budget and Management	3,154,900	2,280,364	2,433,181	152,817	6.70%
Capital Management and Financing	12,831,209	13,393,431	2,444,669	(10,948,762)	(81.75%)
General Fund Expenditures Total	**75,414,140**	**65,023,452**	**65,673,192**	**649,740**	**1.00%**
General Fund Expenditures by Type					
Personnel Services	44,863,715	42,719,564	43,489,423	769,859	1.80%
Services and Supplies	30,491,209	22,240,375	22,121,431	(118,944)	(0.53%)
Capital Equipment	20,291	1,175	-	(1,175)	(100.00%)
Internal Services and Misc.	38,925	62,338	62,338	-	0.00%
General Fund Expenditures Total	**75,414,140**	**65,023,452**	**65,673,192**	**649,740**	**1.00%**
General Fund Payments					
Annual Rental Payments and Associated Property Management	22,820,389	28,098,958	25,959,235	(2,139,723)	(7.61%)
DPS-Stapleton Mill Levy Payment	1,310,348	-	-	-	0.00%
Special Payments and Other Funding	1,861,061	2,100,000	2,100,000	-	0.00%
Unemployment Comp Insurance	1,583,993	2,000,000	1,000,000	(1,000,000)	(50.00%)
Workers' Compensation Billings	7,131,393	8,100,000	10,150,000	2,050,000	25.31%
General Fund Payments Total	**34,707,185**	**40,298,958**	**39,209,235**	**(1,089,723)**	**(2.70%)**
General Fund Total	**110,121,324**	**105,322,410**	**104,882,427**	**(439,983)**	**(0.42%)**
Other Program Funding Sources					
Other General Funds					
General Contingency	-	33,475,962	34,601,000	1,125,038	3.36%
Other General Funds Total	**-**	**33,475,962**	**34,601,000**	**1,125,038**	**3.36%**
Special Revenue Funds Expenditures					
General Government	26,908,588	43,657,297	40,589,000	(3,068,297)	(7.03%)
General Government SRF Transfers Out	25,948,731	-	-	-	0.00%
Special Revenue Funds Total	**52,857,319**	**43,657,297**	**40,589,000**	**(3,068,297)**	**(7.03%)**
Grants					
General Government	2,559,891	575,736	500,888	(74,848)	(13.00%)
Grants Total	**2,559,891**	**575,736**	**500,888**	**(74,848)**	**(13.00%)**
Internal Service Funds					
Workers' Compensation	17,470,804	18,090,402	18,171,438	81,036	0.45%
Internal Service Funds Total	**17,470,804**	**18,090,402**	**18,171,438**	**81,036**	**0.45%**
Capital Projects					
Capital Improvements	78,849,428	51,682,576	47,177,051	(4,505,525)	(8.72%)
State Conservation Trust Funds (Lottery)	292,886	-	-	-	0.00%
Bond Project Funds	23,738,935	13,680,000	28,716,472	15,036,472	109.92%
Grant/Other Capital Funds	40,026,543	88,776,351	99,201,872	10,425,521	11.74%
Entertainment and Cultural Capital Funds	1,654,809	2,885,350	430,993	(2,454,357)	(85.06%)
Capital Projects Total	**144,562,601**	**157,024,277**	**175,526,388**	**18,502,111**	**11.78%**
Other Program Funding Sources Total	**217,450,614**	**252,823,674**	**269,388,714**	**16,565,040**	**6.55%**
Department Expenditures Total	**327,571,938**	**358,146,084**	**374,271,141**	**16,125,057**	**4.50%**
Personnel Full Time Equivalents (FTE)					
General Fund Operations	401.50	340.75	336.95	(3.80)	(1.12%)
General Government	8.85	6.85	6.33	(0.52)	(7.59%)
Workers Compensation	26.00	28.00	28.00	-	0.00%
Personnel Full Time Equivalents (FTE) Total	**436.35**	**375.60**	**371.28**	**(4.32)**	**(1.15%)**
General Fund Revenue					
Property	187,650,014	193,310,556	186,769,451	(6,541,105)	(3.38%)
Sale and Use	924,520,883	938,174,775	970,707,539	32,532,764	3.47%

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	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
Lodgers	40,251,628	41,056,660	41,056,660	-	0.00%
Occupational Privilege	56,784,832	56,177,234	55,980,614	(196,620)	(0.35%)
Motor Veh Own Tax/Fee	31,363,925	31,363,925	31,363,925	-	0.00%
Telecommunications	262,847	125,000	125,000	-	0.00%
Cigarette	1,254,969	1,569,044	1,569,044	-	0.00%
Licenses and Permits	221	-	-	-	0.00%
Fines and Forfeits	63,520	40,000	40,000	-	0.00%
Interest Income	21,346,959	21,079,540	21,665,551	586,011	2.78%
Fees	43,791,733	41,121,186	42,332,931	1,211,745	2.95%
Charges for Services	209,659	139,400	139,400	-	0.00%
Use Charges	9,156,767	5,227,155	2,007,854	(3,219,301)	(61.59%)
Internal Service and Indirect Cost	19,461,096	20,783,502	20,783,502	-	0.00%
Investment Service	2,094,966	2,024,863	2,024,863	-	0.00%
Excise Tax	49,167,709	50,809,910	52,506,961	1,697,051	3.34%
Miscellaneous Other	42,363,300	22,427,790	8,914,932	(13,512,858)	(60.25%)
General Fund Revenue Total	**1,429,745,028**	**1,425,430,540**	**1,437,988,227**	**12,557,687**	**0.88%**
Internal Service Funds Revenue					
Interest Income	1,108,726	1,194,000	1,194,000	-	0.00%
Fees	-	300	300	-	0.00%
Internal Service and Indirect Cost	8,780,071	10,000,000	13,000,000	3,000,000	30.00%
Miscellaneous Other	2,052,492	760,000	760,000	-	0.00%
Internal Service Funds Revenue Total	**11,941,289**	**11,954,300**	**14,954,300**	**3,000,000**	**25.10%**
Department Revenue Total	**1,441,686,316**	**1,437,384,840**	**1,452,942,527**	**15,557,687**	**1.08%**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Office of the Chief Financial Officer		
Personnel Services		
• Add a Financial Director, moved from Cash and Capital Funding, as part of the DOF reorganization.	1.00	224,300
• Restore one-time budget shifted to ARPA grant funding in 2026.	-	50,000
• Add an Administrator II to support the Vibrant Bond. This position is fully funded by the bond so there is no General Fund budget impact.	1.00	-
• Move 0.1 of a Marketing and Communications Specialist position to bond funding to align with work on the Vibrant Bond. This position was budgeted at 0.5 FTE in the General Fund in 2026 and is being increased to 1 FTE to reflect the full position, consistent with other bond positions. The position is funded 60% by the bond, compared to 50% in 2026, resulting in a budget reduction equivalent to 0.1 FTE. Although the FTE is increasing, the associated budget is decreasing.	0.50	(14,100)
Services and Supplies		
• Add professional services budget for National Western Center Authority (NWCA) payments, per legal agreement, offset by reducing lease and rental budget in the Real Estate Division, which will no longer be needed in 2027.	-	1,185,000
• Remove professional services budget for one-time NWCA payments in 2026.	-	(1,389,900)
• Reduce professional services budget to partially offset fully allocating a Fiscal Administrator III in the Budget & Management Office (BMO) that was previously funded 80% on ARPA and made unlimited. This budget was previously used for a contract moved to CFO from BMO.	-	(128,000)
General Fund - Assessment Division		
Personnel Services		
• Eliminate vacant positions, including a Real Property Appraiser Associate, a Real Property Appraiser Senior, and a Real Property Appraiser Staff.	(3.00)	(346,000)

2027 Change Description	FTEs	Dollars
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(3.30)	-
Services and Supplies		
• Restore mail, freight, delivery and professional services budget reduced in 2026.	-	158,500
General Fund - Treasury Division		
Personnel Services		
• Eliminate a vacant Tax Technician Supervisor.	(1.00)	(136,100)
• Convert a vacant Tax Audit Supervisor to a Tax Auditor Staff, creating more frontline staff to support tax compliance programs and revenue recovery.	-	(87,500)
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(0.50)	-
General Fund - Cash and Capital Funding Division		
Personnel Services		
• Move 2 Financial Analyst Seniors, 2 Fiscal Administrator IIs, 2 Fiscal Administrator IIIs, a Financial Analyst Specialist, and a Financial Director to the Controller's Office and 2 Fiscal Administrator IIIs, a Fiscal Administrator II, and a Financial Executive to Capital Management and Financing as part of the DOF reorganization.	(12.00)	(2,202,800)
Services and Supplies		
• Move budget to the Controller's Office and Capital Management and Financing as part of the DOF reorganization.	-	(980,800)
Internal Services		
• Move budget to the Controller's Office and Capital Management and Financing as part of the DOF reorganization.	-	(7,200)
General Fund - Risk Management		
Services and Supplies		
• Restore Property and Liability Insurance Premiums budget, reduced in 2026.	-	1,369,600
General Fund - Controller's Office		
Personnel Services		
• Add 2 Financial Analyst Seniors, 2 Fiscal Administrator IIs, 2 Fiscal Administrator IIIs, a Financial Analyst Specialist, and a Financial Director, moved from Cash and Capital Funding, as part of the DOF reorganization.	8.00	1,403,800
• Eliminate vacant positions, including an Accounting Technician II and Payroll Associate Senior.	(2.00)	(185,300)
Services and Supplies		
• Add budget, moved from Cash and Capital Funding, as part of the DOF reorganization.	-	850,100
General Fund - Real Estate Division		
Personnel Services		
• Add 5 Project Manager Engineering Seniors, 4 Project Manager Engineering Associates, 3 Financial Managers, an Administrator II, an Operations Assistant, a Financial Director, and a Project Manager Senior, moved from Capital Management and Financing, as part of the DOF reorganization. One Project Manager Engineering Senior is fully funded by the Vibrant bond so there is no General Fund budget impact.	16.00	2,604,300
Services and Supplies		
• Add budget, moved from Capital Management and Financing, as part of the DOF reorganization.	-	9,123,100
• Reduce lease and rental budget, which is not needed in 2027 per no longer needing to rent a "swing" office space. A portion of this reduction offsets the addition of professional services budget in the CFO's Office for NWCA payments.	-	(1,300,000)
Internal Services		
• Add budget, moved from Capital Management and Financing, as part of the DOF reorganization.	-	9,700
General Fund - Budget and Management Office		
Personnel Services		

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2027 Change Description	FTEs	Dollars
• Add budget to fully allocate a Fiscal Administrator III that was previously funded 80% on ARPA in BMO and the Office of the CFO. This is offset by a reduction in services and supplies.	0.80	170,600
Services and Supplies		
• Reduce professional services, a portion of which will partially offset an increase in personnel to fully allocate a Fiscal Administrator III that was previously funded 80% on ARPA and made unlimited.	-	(80,400)
General Fund - Capital Management and Financing Division		
Personnel Services		
• Add 2 Fiscal Administrator IIIs and a Fiscal Administrator II, moved from Cash and Capital Funding, as part of the DOF reorganization.	3.00	574,700
• Add a Project Manager Senior, a Project Manager Engineering Senior, and a Fiscal Administrator I to support the Vibrant Bond. These positions are fully funded by the bond so there is no General Fund budget impact.	3.00	-
• Move 5 Project Manager Engineering Seniors, 4 Project Manager Engineering Associates, 3 Financial Managers, an Administrator II, an Operations Assistant, a Financial Director, and a Project Manager Senior to Real Estate as part of the DOF reorganization.	(16.00)	(2,604,300)
• Move a Manager Engineering and Science and a Fiscal Administrator II to bond funding to align with work on the Vibrant Bond. The Fiscal Administrator II was budgeted at 0.3 FTE in the General Fund in 2026 and is being increased to 1 FTE to reflect the full position, consistent with other bond positions. Both positions are fully funded by the bond, resulting in a budget reduction equivalent to 1.3 FTE. Although the FTE is increasing, the associated budget is decreasing.	0.70	(308,500)
Services and Supplies		
• Restore budget for costs associated with property leases and equipment rentals, temporarily reduced in 2026.	-	165,000
• Add budget, moved from Cash and Capital Funding, as part of the DOF reorganization.	-	130,700
• Move budget to Real Estate as part of the DOF reorganization.	-	(9,123,100)
Internal Services		
• Move budget to Real Estate as part of the DOF reorganization.	-	(9,700)
Opioid Settlement Program Fund		
• Add budget to support increases to services providing coordinated systems of care, harm reduction and overdose prevention, and access to medications for opioid use disorder.	-	1,593,300
• Add a Behavioral Health Specialist position that was approved in 2026 but was not extended in time for the 2027 budget.	1.00	103,300
Workers' Compensation Internal Service Fund		
Services and Supplies		
• Restore budget moved to internal services in 2026.	-	240,000
Internal Services		
• Remove budget moved from services and supplies in 2026.	-	(240,000)
Revenue		
• Add revenue for increased Workers' Compensation premium charges to all funds.		3,000,000
Special Revenue Fund		
• Increase Firefighter Heart Benefit Fund estimated expenditures for increased firefighters that require cardiac testing.	-	25,000
Special Revenue Funds		
• Decrease Tourism Improvement District Marketing and Promotion Fund budget due to unspent funds that rolled from 2025 into 2026. The 2027 budget includes only new revenue.	-	(2,712,200)
• Decrease Payment Processing Fund budget to align with projections. This fund also moved from Cash and Capital Funding to the Controller's Office as part of the DOF reorganization.	-	(2,000,000)
• Decrease Special Districts Revolving Loan Fund estimated expenditures, as it was spent down and there are no remaining funds.	-	(100,000)
Grants		

2027 Change Description	FTEs	Dollars
• Extend limited positions using ARPA interest, as approved by Council in ordinance 26-0926, including a Data Analytics Senior and a Fiscal Administrator I through December 2027 and a Fiscal Analyst Senior through April 2027.	2.33	368,600
• Add ARPA interest budget, as approved by Council in ordinance 26-0926, for data contracts associated with performance tracking and evaluating success of long-term outcomes from ARPA-funded programs.	-	132,300
• Remove expiring, limited positions, including a Financial Analyst Senior, a Fiscal Administrator I, a Data Analytics Senior, 0.8 of a Fiscal Administrator III, and .05 of a Financial Manager, from expiring ARPA grant.	(3.85)	(575,700)
General Fund Payments		
• Add professional services budget for property management costs in the Denver Post building.	-	3,000,000
• Add budget for the centralized General Fund Workers' Compensation Billings premium payment to maintain stability and sustainability for rising claim costs.	-	2,050,000
• Add budget for increased rental payments for the Central Platte Campus.	-	99,900
• Reduce budget for a net decrease in rental payments for the Civic Center Office Building, including an increase in costs offset by one-time savings from the Webb restack project.	-	(5,238,200)
• Remove one-time increase in Unemployment Compensation Insurance Administration in 2026 for layoffs that occurred in 2025.	-	(800,000)
General Fund Revenue		
• Add revenue for a net increase, including a decrease in property tax and occupational privilege tax, and an increase in sales and use tax, charges for services, and miscellaneous other. For more information, see the General Fund - Discussion of General Fund Revenues section.	-	28,629,800
• Increase interest income revenue to align with projections. This revenue also moved from Cash and Capital Funding to the Controller's Office as part of the DOF reorganization.	-	586,000
• Remove one-time legal settlement revenue received from Denver Post Media in 2026.	-	(7,703,200)
• Remove one-time transfer from the Border Crisis Response Fund in 2026.	-	(5,000,000)
• Decrease lease rental revenue per new tenant rental agreements in the Denver Post building, including losing the highest paying tenant and adding lower paying tenants. This revenue also moved from Capital Management and Financing to Real Estate as part of the DOF reorganization.	-	(3,219,300)

The budgeted vacancy savings is $1,667,481.

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Budget Detail

Office of the CFO (2501000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	2,362,365	2,559,078	2,916,411	357,333	13.96%
Services and Supplies	2,212,749	2,826,869	2,494,015	(332,854)	(11.77%)
Internal Services and Misc.	1,296	2,300	2,300	-	0.00%
General Fund Expenditures Total	**4,576,410**	**5,388,247**	**5,412,726**	**24,479**	**0.45%**
General Fund Expenditures by Activity					
Admin Team	672,387	377,758	310,032	(67,726)	(17.93%)
Business Process & Analysis	9,319	1,065,892	1,000,628	(65,264)	(6.12%)
Office of the CFO	3,894,704	3,944,597	4,102,066	157,469	3.99%
General Fund Expenditures Total	**4,576,410**	**5,388,247**	**5,412,726**	**24,479**	**0.45%**
Other Program Funding Sources					
Grants					
State and Local Fiscal Recovery Funds	2,559,891	575,736	500,888	(74,848)	(13.00%)
Capital Projects					
Theatres & Arenas Capital Projects	243,518	385,350	430,993	45,643	11.84%
Other Program Funding Sources Total	**2,803,409**	**961,086**	**931,881**	**(29,205)**	**(3.04%)**
Program Expenditures Total	**7,379,818**	**6,349,333**	**6,344,607**	**(4,726)**	**(0.07%)**
General Fund FTE					
Office of the CFO	10.00	5.75	10.00	4.25	73.91%
Business Process & Analysis	-	7.75	7.00	(0.75)	(9.68%)
Admin Team	4.00	3.00	2.00	(1.00)	(33.33%)
General Fund FTE Total	**14.00**	**16.50**	**19.00**	**2.50**	**15.15%**
Other Program Funds FTE					
Grants					
State and Local Fiscal Recovery Funds	4.85	3.85	2.33	(1.52)	(39.48%)
Other Program Funds FTE Total	**4.85**	**3.85**	**2.33**	**(1.52)**	**(39.48%)**
FTE Total	**18.85**	**20.35**	**21.33**	**0.98**	**4.82%**
General Fund Revenue					
Interest Income	336,643	-	-	-	0.00%
Charges for Services	-	120,000	120,000	-	0.00%
General Fund Revenue Total	**336,643**	**120,000**	**120,000**	**-**	**0.00%**
Vacancy Savings			(110,570)		

Assessment Division (2520000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	5,978,959	5,634,199	5,562,769	(71,430)	(1.27%)
Services and Supplies	473,499	329,000	487,530	158,530	48.19%
Internal Services and Misc.	648	1,296	1,296	-	0.00%
General Fund Expenditures Total	**6,453,106**	**5,964,495**	**6,051,595**	**87,100**	**1.46%**
General Fund Expenditures by Activity					
Administration	1,432,039	808,323	1,402,027	593,704	73.45%
GIS/Ownership	228,847	299,339	229,399	(69,940)	(23.36%)
Information Management	254,740	251,393	179,178	(72,215)	(28.73%)
Personal Property	705,799	742,264	717,512	(24,752)	(3.33%)
Real Estate	3,831,682	3,863,176	3,523,479	(339,697)	(8.79%)
General Fund Expenditures Total	**6,453,106**	**5,964,495**	**6,051,595**	**87,100**	**1.46%**
Program Expenditures Total	**6,453,106**	**5,964,495**	**6,051,595**	**87,100**	**1.46%**
General Fund FTE					
Administration	5.50	0.50	5.00	4.50	900.00%
Real Estate	35.50	33.50	27.00	(6.50)	(19.40%)

Assessment Division (2520000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Personal Property	8.30	8.30	6.00	(2.30)	(27.71%)
Information Management	4.00	3.00	2.00	(1.00)	(33.33%)
GIS/Ownership	4.00	3.00	2.00	(1.00)	(33.33%)
General Fund FTE Total	**57.30**	**48.30**	**42.00**	**(6.30)**	**(13.04%)**
FTE Total	**57.30**	**48.30**	**42.00**	**(6.30)**	**(13.04%)**
General Fund Revenue					
Charges for Services	-	1,400	1,400	-	0.00%
Miscellaneous Other	5,978	900	900	-	0.00%
General Fund Revenue Total	**5,978**	**2,300**	**2,300**	**-**	**0.00%**
Vacancy Savings			(203,887)		

Treasury Division (2540000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	15,663,613	15,350,170	15,563,960	213,790	1.39%
Services and Supplies	2,071,305	2,085,882	2,087,057	1,175	0.06%
Capital Equipment	20,291	1,175	-	(1,175)	(100.00%)
Internal Services and Misc.	11,996	23,350	23,350	-	0.00%
General Fund Expenditures Total	**17,767,205**	**17,460,577**	**17,674,367**	**213,790**	**1.22%**
General Fund Expenditures by Activity					
Administration	1,129,582	598,328	563,818	(34,510)	(5.77%)
DMV Branch Operations	5,254,478	5,548,672	5,660,377	111,705	2.01%
DMV Management Operations	1,246,334	1,124,836	1,135,963	11,127	0.99%
DMV Processing Center	206,187	277,879	271,060	(6,819)	(2.45%)
Tax Audit	4,931,566	4,763,566	4,788,523	24,957	0.52%
Tax Collection	4,999,058	5,147,296	5,254,626	107,330	2.09%
General Fund Expenditures Total	**17,767,205**	**17,460,577**	**17,674,367**	**213,790**	**1.22%**
Program Expenditures Total	**17,767,205**	**17,460,577**	**17,674,367**	**213,790**	**1.22%**
General Fund FTE					
Administration	3.00	2.00	2.00	-	0.00%
Tax Collection	44.00	40.00	39.00	(1.00)	(2.50%)
Tax Audit	48.00	34.00	34.00	-	0.00%
DMV Management Operations	6.00	4.00	4.00	-	0.00%
DMV Branch Operations	63.50	57.00	57.00	-	0.00%
DMV Processing Center	2.50	2.50	2.00	(0.50)	(20.00%)
General Fund FTE Total	**167.00**	**139.50**	**138.00**	**(1.50)**	**(1.08%)**
FTE Total	**167.00**	**139.50**	**138.00**	**(1.50)**	**(1.08%)**
General Fund Revenue					
Property	187,028,890	193,310,556	186,769,451	(6,541,105)	(3.38%)
Sale and Use	924,520,883	938,174,775	970,707,539	32,532,764	3.47%
Lodgers	40,251,628	41,056,660	41,056,660	-	0.00%
Occupational Privilege	56,784,832	56,177,234	55,980,614	(196,620)	(0.35%)
Motor Veh Own Tax/Fee	31,363,925	31,363,925	31,363,925	-	0.00%
Telecommunications	262,847	125,000	125,000	-	0.00%
Cigarette	1,254,969	1,569,044	1,569,044	-	0.00%
Licenses and Permits	221	-	-	-	0.00%
Fines and Forfeits	63,520	40,000	40,000	-	0.00%
Interest Income	240,365	-	-	-	0.00%
Fees	42,224,193	40,907,186	42,118,931	1,211,745	2.96%
Charges for Services	23,919	18,000	18,000	-	0.00%
Excise Tax	49,167,709	50,809,910	52,506,961	1,697,051	3.34%
Miscellaneous Other	3,919,950	6,423,673	5,614,032	(809,641)	(12.60%)

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Treasury Division (2540000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Revenue Total	**1,337,107,851**	**1,359,975,963**	**1,387,870,157**	**27,894,194**	**2.05%**
Vacancy Savings			(598,583)		

Cash & Capital Funding Division (2550000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	2,282,329	2,097,360	-	(2,097,360)	(100.00%)
Services and Supplies	11,052,681	1,080,775	-	(1,080,775)	(100.00%)
Internal Services and Misc.	3,294	7,152	-	(7,152)	(100.00%)
General Fund Expenditures Total	**13,338,304**	**3,185,287**	**-**	**(3,185,287)**	**(100.00%)**
General Fund Expenditures by Activity					
Financial Management	13,338,304	3,185,287	-	(3,185,287)	(100.00%)
General Fund Expenditures Total	**13,338,304**	**3,185,287**	**-**	**(3,185,287)**	**(100.00%)**
Other Program Funding Sources					
General Government SRF					
Convention Center Hotel - 11835	11,000,000	15,500,000	-	(15,500,000)	(100.00%)
Payment Processing	-	8,000,000	-	(8,000,000)	(100.00%)
Other Program Funding Sources Total	**11,000,000**	**23,500,000**	**-**	**(23,500,000)**	**(100.00%)**
Program Expenditures Total	**24,338,304**	**26,685,287**	**-**	**(26,685,287)**	**(100.00%)**
General Fund FTE					
Financial Management	15.00	12.00	-	(12.00)	(100.00%)
General Fund FTE Total	**15.00**	**12.00**	**-**	**(12.00)**	**(100.00%)**
FTE Total	**15.00**	**12.00**	**-**	**(12.00)**	**(100.00%)**
General Fund Revenue					
Interest Income	21,298,916	21,079,540	(2,024,863)	(23,104,403)	(109.61%)
Fees	1,130,394	-	-	-	0.00%
Internal Service and Indirect Cost	556,990	-	-	-	0.00%
Investment Service	2,094,966	2,024,863	2,024,863	-	0.00%
Miscellaneous Other	148	-	-	-	0.00%
General Fund Revenue Total	**25,081,414**	**23,104,403**	**-**	**(23,104,403)**	**(100.00%)**

Risk Management and Worker's Compensation (2557000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	728,755	484,916	519,626	34,710	7.16%
Services and Supplies	5,396,335	5,711,009	7,080,565	1,369,556	23.98%
Internal Services and Misc.	1,296	1,296	1,296	-	0.00%
General Fund Expenditures Total	**6,126,386**	**6,197,221**	**7,601,487**	**1,404,266**	**22.66%**
General Fund Expenditures by Activity					
Administration	2,500	-	-	-	0.00%
Insurance and Loss Prevention	6,123,886	6,197,221	7,601,487	1,404,266	22.66%
General Fund Expenditures Total	**6,126,386**	**6,197,221**	**7,601,487**	**1,404,266**	**22.66%**
Other Program Funding Sources					
General Government SRF					
Risk Management SRF	2,508,816	2,500,000	2,500,000	-	0.00%
Risk Management SRF Transfer to General Fund	1,000,000	-	-	-	0.00%
Other Program Funding Sources Total	**3,508,816**	**2,500,000**	**2,500,000**	**-**	**0.00%**
Program Expenditures Total	**9,635,201**	**8,697,221**	**10,101,487**	**1,404,266**	**16.15%**

Risk Management and Worker's Compensation (2557000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund FTE					
Insurance and Loss Prevention	4.00	3.00	3.00	-	0.00%
General Fund FTE Total	**4.00**	**3.00**	**3.00**	**-**	**0.00%**
FTE Total	**4.00**	**3.00**	**3.00**	**-**	**0.00%**
General Fund Revenue					
Internal Service and Indirect Cost	556,990	-	-	-	0.00%
General Fund Revenue Total	**556,990**	**-**	**-**	**-**	**0.00%**
Vacancy Savings			(20,152)		

Controller's Office (2560000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	11,014,680	10,887,447	12,504,504	1,617,057	14.85%
Services and Supplies	144,678	254,779	1,104,842	850,063	333.65%
Internal Services and Misc.	7,263	11,604	14,286	2,682	23.11%
General Fund Expenditures Total	**11,166,620**	**11,153,830**	**13,623,632**	**2,469,802**	**22.14%**
General Fund Expenditures by Activity					
Accounting and Financial Reporting	4,061,225	3,863,535	3,897,851	34,316	0.89%
Cash and Investments	-	-	2,254,902	2,254,902	0.00%
Financial Services	4,345,676	4,398,780	4,584,641	185,861	4.23%
Payroll	2,759,719	2,891,515	2,886,238	(5,277)	(0.18%)
General Fund Expenditures Total	**11,166,620**	**11,153,830**	**13,623,632**	**2,469,802**	**22.14%**
Program Expenditures Total	**11,166,620**	**11,153,830**	**13,623,632**	**2,469,802**	**22.14%**
General Fund FTE					
Accounting and Financial Reporting	28.00	25.00	24.00	(1.00)	(4.00%)
Payroll	28.00	24.00	23.00	(1.00)	(4.17%)
Financial Services	39.20	35.45	35.45	-	0.00%
Cash and Investments	-	-	8.00	8.00	0.00%
General Fund FTE Total	**95.20**	**84.45**	**90.45**	**6.00**	**7.10%**
FTE Total	**95.20**	**84.45**	**90.45**	**6.00**	**7.10%**
General Fund Revenue					
Property	621,124	-	-	-	0.00%
Interest Income	(528,964)	-	23,690,414	23,690,414	0.00%
Fees	71,302	14,000	14,000	-	0.00%
Use Charges	67,153	-	-	-	0.00%
Internal Service and Indirect Cost	676,948	668,283	668,283	-	0.00%
Miscellaneous Other	829,236	1,000,000	1,000,000	-	0.00%
General Fund Revenue Total	**1,736,798**	**1,682,283**	**25,372,697**	**23,690,414**	**1408.23%**
Vacancy Savings			(484,715)		

Division of Real Estate (2570000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	-	-	2,598,723	2,598,723	0.00%
Services and Supplies	-	-	7,823,072	7,823,072	0.00%
Internal Services and Misc.	-	-	9,740	9,740	0.00%
General Fund Expenditures Total	**-**	**-**	**10,431,535**	**10,431,535**	**0.00%**
General Fund Expenditures by Activity					
Real Estate Management	-	-	10,431,535	10,431,535	0.00%
Program Expenditures Total	**-**	**-**	**10,431,535**	**10,431,535**	**0.00%**

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Division of Real Estate (2570000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund FTE					
Real Estate Management	-	-	16.00	16.00	0.00%
General Fund FTE Total	**-**	**-**	**16.00**	**16.00**	**0.00%**
General Fund Revenue					
Use Charges	649,550	-	2,007,854	2,007,854	0.00%
Miscellaneous Other	(1,825)	-	-	-	0.00%
General Fund Revenue Total	**647,725**	**-**	**2,007,854**	**2,007,854**	**0.00%**
Vacancy Savings			(101,062)		

Budget & Management Office (2580000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	3,069,313	2,092,448	2,325,615	233,167	11.14%
Services and Supplies	78,232	184,916	104,566	(80,350)	(43.45%)
Internal Services and Misc.	7,355	3,000	3,000	-	0.00%
General Fund Expenditures Total	**3,154,900**	**2,280,364**	**2,433,181**	**152,817**	**6.70%**
General Fund Expenditures by Activity					
Budgeting and Analysis	2,132,816	2,280,364	2,433,181	152,817	6.70%
Business Process Analysis	1,022,083	-	-	-	0.00%
General Fund Expenditures Total	**3,154,900**	**2,280,364**	**2,433,181**	**152,817**	**6.70%**
Other Program Funding Sources					
General Government SRF					
Corona Virus Emergency Response Fund Transfer	18,948,731	-	-	-	0.00%
Stapleton Retained Tax Reserve	6,000,000	-	-	-	0.00%
Other Program Funding Sources Total	**24,948,731**	**-**	**-**	**-**	**0.00%**
Program Expenditures Total	**28,103,631**	**2,280,364**	**2,433,181**	**152,817**	**6.70%**
General Fund FTE					
Budgeting and Analysis	15.20	14.20	15.00	0.80	5.63%
Business Process Analysis	7.80	-	-	-	0.00%
General Fund FTE Total	**23.00**	**14.20**	**15.00**	**0.80**	**5.63%**
FTE Total	**23.00**	**14.20**	**15.00**	**0.80**	**5.63%**
General Fund Revenue					
Charges for Services	111,990	-	-	-	0.00%
Internal Service and Indirect Cost	18,227,158	20,115,219	20,115,219	-	0.00%
Miscellaneous Other	37,089,000	7,000,000	2,000,000	(5,000,000)	(71.43%)
General Fund Revenue Total	**55,428,148**	**27,115,219**	**22,115,219**	**(5,000,000)**	**(18.44%)**
Vacancy Savings			(90,233)		

Capital Management and Financing (2590000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	3,763,700	3,613,946	1,497,815	(2,116,131)	(58.55%)
Services and Supplies	9,061,731	9,767,145	939,784	(8,827,361)	(90.38%)
Internal Services and Misc.	5,778	12,340	7,070	(5,270)	(42.71%)
General Fund Expenditures Total	**12,831,209**	**13,393,431**	**2,444,669**	**(10,948,762)**	**(81.75%)**
General Fund Expenditures by Activity					
Capital Management and Financing Ops	2,535,109	1,954,197	2,444,669	490,472	25.10%
Office of Real Estate	10,296,100	11,439,234	-	(11,439,234)	(100.00%)
General Fund Expenditures Total	**12,831,209**	**13,393,431**	**2,444,669**	**(10,948,762)**	**(81.75%)**
Other Program Funding Sources					

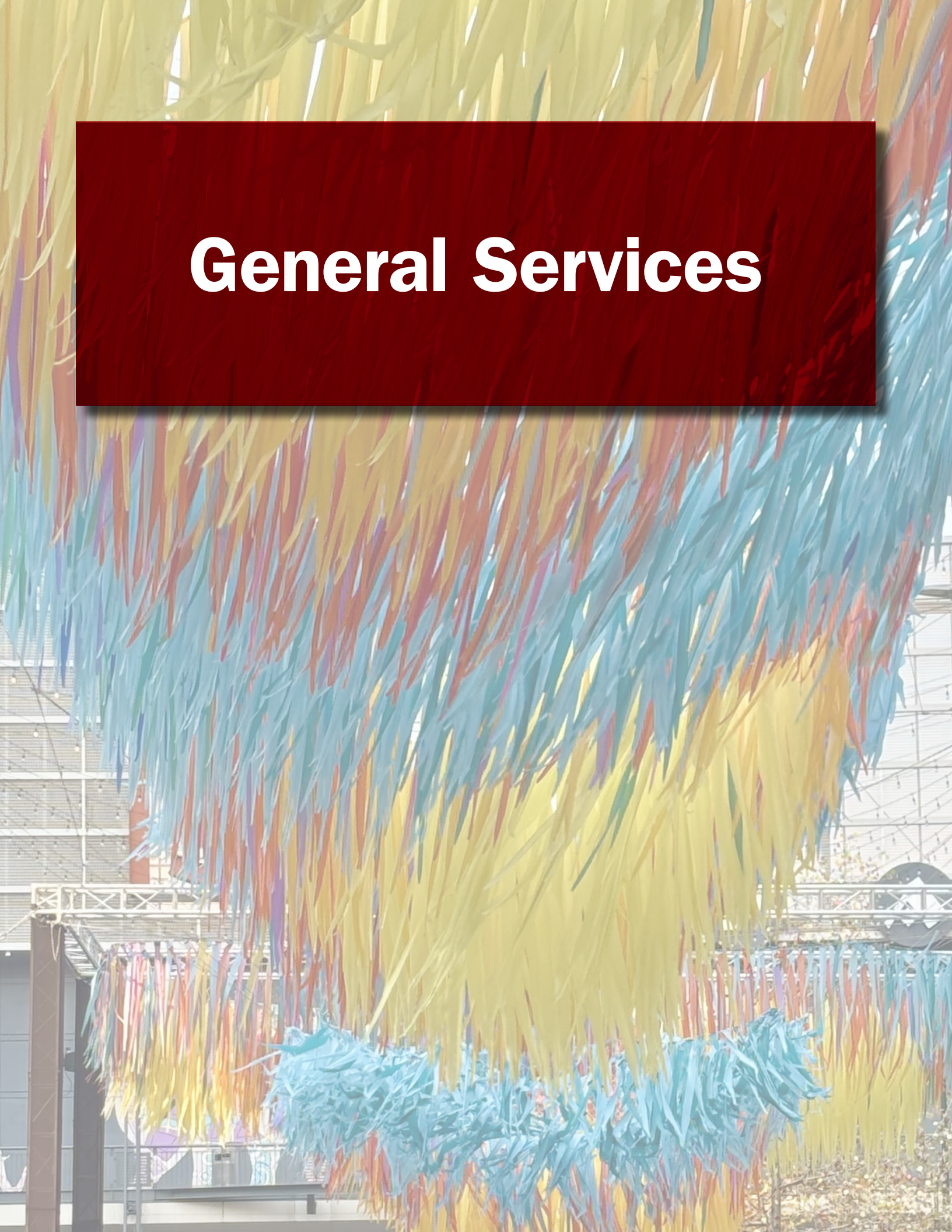
Capital Management and Financing (2590000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Government SRF					
Denver Downtown Development Authority - General Government	-	3,500,000	3,500,000	-	0.00%
Special Districts Revolving Loan	5,000	100,000	-	(100,000)	(100.00%)
Convention Center Hotel - 11835	-	-	15,500,000	15,500,000	0.00%
Tourism Improvement District Marketing and Promotion Fund	6,663,793	9,626,210	6,914,000	(2,712,210)	(28.18%)
Special Revenue Funds Total	**6,668,793**	**13,226,210**	**25,914,000**	**12,687,790**	**95.93%**
Capital Projects					
Capital Improvements Parant Fu	-	-	6,500,000	6,500,000	0.00%
Facility CIP Projects	2,384,152	9,247,500	7,000,000	(2,247,500)	(24.30%)
Revenue Projects	464,589	-	-	-	0.00%
DOF Real Estate	34,803	-	-	-	0.00%
Other Agency Capital Project	72,452,344	42,435,076	33,677,051	(8,758,025)	(20.64%)
Facilities Plan & Mgmt Cap Maintenance	3,513,540	-	-	-	0.00%
Parks Improvements Projects - 35050	292,886	-	-	-	0.00%
National Western Center 2018A Bonds - Tax-Exempt	(991,535)	9,550,000	-	(9,550,000)	(100.00%)
National Western Center 2021A Bonds - Tax-Exempt	6,653,139	-	26,966,472	26,966,472	0.00%
National Western Center 2016 Project Bonds - Taxable	-	130,000	-	(130,000)	(100.00%)
National Western Center 2018B Bonds - Taxable	18,077,331	4,000,000	1,750,000	(2,250,000)	(56.25%)
Culture & Recreation SRF	11,932	-	-	-	0.00%
DURA Downtown TIF Projects	11,260,896	-	-	-	0.00%
Denver Downtown Development Authority	119,800	60,000,000	1,839,746	(58,160,254)	(96.93%)
Colorado Convention Center Capital Fund	24,353,222	23,633,792	34,911,566	11,277,774	47.72%
Delgany Sewer Line IGA Metro Wastewater Fund	-	142,559	-	(142,559)	(100.00%)
Colorado Convention Center (CCC) Expansion	-	-	88,584	88,584	0.00%
District Energy	19,480	-	-	-	0.00%
National Western Center Revenue Projects	3,639,000	5,000,000	6,500,000	1,500,000	30.00%
East Hampden Campus Facilities	622,212	-	-	-	0.00%
2026A CCC Fire Alarm COP Project Funds	-	-	20,612,190	20,612,190	0.00%
2026A CCC Fire Alarm COP Project Reimbursement	-	-	35,249,786	35,249,786	0.00%
Theatres & Arenas Capital Projects	1,411,291	2,500,000	-	(2,500,000)	(100.00%)
Capital Projects Total	**114,154,077**	**65,362,576**	**75,893,523**	**10,530,947**	**16.11%**
Other Program Funding Sources Total	**120,822,870**	**78,588,786**	**101,807,523**	**23,218,737**	**29.54%**
Program Expenditures Total	**133,654,079**	**91,982,217**	**104,252,192**	**12,269,975**	**13.34%**
General Fund FTE					
Capital Management and Financing Ops	10.00	7.80	13.50	5.70	73.08%
Office of Real Estate	16.00	15.00	-	(15.00)	(100.00%)
General Fund FTE Total	**26.00**	**22.80**	**13.50**	**(9.30)**	**(40.79%)**
General Fund Revenue					
Fees	365,843	200,000	200,000	-	0.00%
Charges for Services	73,750	-	-	-	0.00%
Use Charges	8,440,063	5,227,155	-	(5,227,155)	(100.00%)
Miscellaneous Other	520,813	8,003,217	300,000	(7,703,217)	(96.25%)
General Fund Revenue Total	**9,400,470**	**13,430,372**	**500,000**	**(12,930,372)**	**(96.28%)**
Vacancy Savings			(58,279)		

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Opioid Settlement SRF 11888 - 2511100	2025 Actuals	2026 Appropriated	2027 Recommended	$ Change	% Change
Opioid Settlement Fund	4,185,429	4,381,087	6,100,000	1,718,913	39.23%
Opioid Settlement Fund Budgeted FTEs	4.00	3.00	4.00	1.00	33.33%

*The Opioid Settlement Fund is administered by the Denver Department of Public Health and Environment, but the Budget and Management Director in the Department of Finance is the fund's fiscal agent.

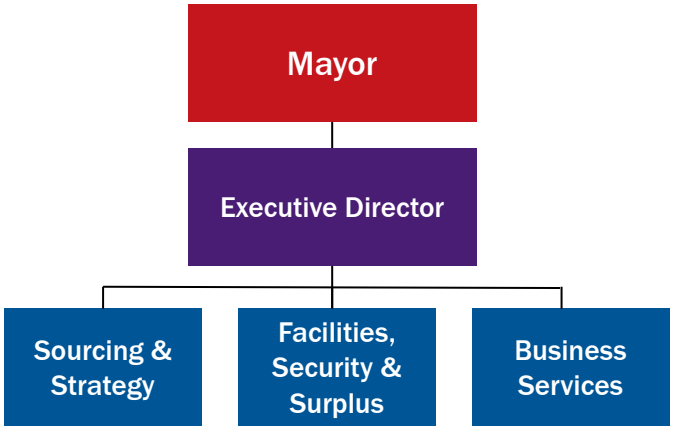
Worker's Compensation (65000-2558100)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	7,994,141	7,732,921	7,813,957	81,036	1.05%
Services and Supplies	8,653,669	9,570,962	9,810,962	240,000	2.51%
Internal Services and Misc.	822,993	786,519	546,519	(240,000)	(30.51%)
Expenditures Total	**17,470,804**	**18,090,402**	**18,171,438**	**81,036**	**0.45%**
Expenditures by Activity					
Indemnity and Medical	10,258,158	9,830,500	10,830,500	1,000,000	10.17%
WC Administration	7,212,646	8,259,902	7,340,938	(918,964)	(11.13%)
Expenditures Total	**17,470,804**	**18,090,402**	**18,171,438**	**81,036**	**0.45%**
Other Program Funding Sources					
General Government SRF					
Firefighter Heart Benefit	9,450	50,000	75,000	25,000	50.00%
Other Program Funding Sources Total	**9,450**	**50,000**	**75,000**	**25,000**	50.00%
Program Expenditures Total	**17,480,254**	**18,140,402**	**18,246,438**	**106,036**	**0.58%**
FTE					
WC Administration	26.00	28.00	28.00	-	0.00%
FTE Total	**26.00**	**28.00**	**28.00**	**-**	**0.00%**
Revenue					
Interest Income	1,108,726	1,194,000	1,194,000	-	0.00%
Fees	-	300	300	-	0.00%
Internal Service and Indirect Cost	8,780,071	10,000,000	13,000,000	3,000,000	30.00%
Miscellaneous Other	2,052,492	760,000	760,000	-	0.00%
Revenue Total	**11,941,289**	**11,954,300**	**14,954,300**	**3,000,000**	**25.10%**



General Services

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General Services



Mission

General Services equips Denver agencies to deliver high-quality services through equitable sourcing, safe and well-maintained facilities, and dependable operational support.

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Department Summary

The Department of General Services strives to be the foundation for innovative and sustainable solutions for operating a world class city. General Services provides integral support to 40-plus City and County of Denver agencies, departments, and offices by managing the maintenance, operations, and security for six million square feet in more than 140 city-maintained facilities and structures; leading citywide facility sustainability and efficiency efforts; providing citywide operations and business support, including mail and print services; and administering the City's procurement processes.

For more information, visit Denvergov.org/generalservices.

Services

In mid-2026, General Services reorganized their department to better align its work with the needs of the City and residents of Denver. The changes are reflected in the descriptions below.

Office of the Executive Director

The Office of the Executive Director leads the development and implementation of departmentwide initiatives and strategies. The Office also directly oversees the Business Services Division.

Business Services

The Business Services Division (formerly GS Administration) administers the programs below.

- The **Utility Payment and Analytics Office** (formerly the Denver Energy Office) manages centralized utility bill payments for city facilities and leads utility tracking, data analysis, and reporting. The Office supports citywide sustainability goals by verifying energy-related initiatives, analyzing usage trends and anomalies, and ensuring accurate utility expenditures.
- **Mail and Print Services** (formerly Central Services) delivers core administrative support, including printing and mailing operations, management of the City's central mailroom, and distribution of all interdepartmental mail and packages.
- The **RV Disposal Program** provides essential services to safely dispose of hazardous and non-hazardous waste from abandoned RVs and to demolish units that cannot be sold at auction, supporting community health and safety.
- The **Public Information, Legislation, and Special Projects** team reports to executive leadership in the Office of the Director, and provides support to all divisions, including policy and legislative support, special projects, media relations, internal and external communications, public engagement, and financial management.

Facilities Management, Security, and Surplus

The reorganized Facilities Management, Security, and Surplus Division brings together key operational functions to improve service delivery, efficiency, and coordination across the City.

- **Facilities Management** is responsible for the maintenance, repair, and operation of more than 140 city buildings, encompassing over six million square feet, plus nearly 15 million square feet of parking lots and structures. The team now also oversees access control for more than 17,000 employees, further strengthening coordination of building operations and security. Additionally, Facilities Management provides critical support to people experiencing homelessness by maintaining the City's congregate and non-congregate hotel shelter facilities, warming shelters, and micro-communities.
- The **Security Office** safeguards city facilities and operations through a range of proactive programs, including management of the 24/7 Security Operations Center, employee ID services, oversight of the citywide security contract, and promotion of security awareness. These efforts ensure a safe and secure environment for both city employees and Denver residents.
- **Surplus Operations** generates revenue for the City through online auctions of government surplus and confiscated property and supports strategic reuse of city assets.

Sourcing and Strategy

The reorganized Sourcing and Strategy Division (formerly Purchasing) brings together Purchasing, Contracts, and Small Business Opportunity Compliance to streamline sourcing services across the City. This division also includes the Department's data and metrics team.

- **Purchasing** manages the procurement of more than $775 million in city goods each year. The team engages the vendor community—including small, women- and minority-owned business enterprises (S/M/WBE)—by providing training, certification opportunities, and support for doing business with the City.
- **Contracts** initiates, procures, executes, and manages approximately 200 citywide service contracts valued at more than $330 million. These contracts support multiple city agencies and departments, and the Office ensures compliance and performance oversight throughout the contract lifecycle.
- **Strategic Sourcing Administration (SSA)** maintains the centralized procurement project request system. In 2026, SSA rolled out new, streamlined processes that established a unified procurement approach across the organization, ensuring effective, efficient procurement processes focused on continuous process improvement and collaboration.
- The **Historically Underutilized Business Opportunities (HUBO)** team supports the growth and long-term success of S/M/WBE. The compliance team sets and monitors participation goals and defined-pool opportunities to ensure fair access to city projects and procurements (certification and outreach services for this program are provided by the Division of Small Business Opportunity in Denver Economic Development and Opportunity). HUBO works with internal and external partners, coordinates with city agencies, and helps implement equitable programs and policies supported by local and federal funding—such as Justice40, the Disparity Study, and bond programs—to ensure intended benefits reach S/M/WBE.
- The **Data Strategy and Analytics** unit provides departmentwide leadership for analytics, reporting, data governance, and performance management. The team ensures that executive leadership has accurate, reliable, and decision-ready information to guide strategic planning, operational oversight, and citywide initiatives. It also represents General Services in cross-departmental data governance and analytics efforts.

Strategies

- Strengthen core functions and service delivery by utilizing performance data and metrics to identify efficiencies and drive continuous improvement across General Services
- Reorganize divisions and consolidate services where appropriate to align with budget and staffing realities
- Communicate clearly and consistently with stakeholders, partners, and employees

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Facilities Management					
Preventative maintenance work orders completed	10,876	10,858	10,180	10,062	10,062
Customer work orders completed	6,028	5,967	6,453	5,236	5,236
Priority work orders (within 14 days)	N/A	N/A	89%	93%	90%
Non-priority work orders (within 30 days)	N/A	N/A	82%	94%	90%
Sourcing and Strategy					
S/M/WBE spend (in $ millions)	$4.3	$3.8	$2.9	$2.4	$3.0

Performance Context

- **Preventative maintenance (PM) and customer request work orders:** Facilities Management operates city facilities through a combination of PM and customer-initiated work orders. Demand for these services continues to grow annually due to new building acquisitions, increased occupancy levels, and expanded hours of operation. However, in 2026, Facilities Maintenance completed a project to reduce the percent of PMs scheduled by 20 percent based on priority, frequency, and staffing levels. Additionally, the Facilities team started limiting work order services by focusing on mission-critical services. As more buildings continue to come online in 2027, the team will need to recalibrate priorities as PMs are set up.

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- **Work order performance goals:** Facilities Management established targets in 2025 to complete customer/priority work orders within 14 days and non-priority work orders within 30 days. In 2025, the team achieved an actual completion rate of 89 percent for priority work orders and 82 percent for non-priority work orders. Performance is estimated to increase to 93 percent for priority work orders and 94 percent for non-priority work orders in 2026. For 2027, the goal for both categories is 90 percent.
- **Small, minority-, and women-owned business partnerships (S/M/WBE**): Equity-focused outreach efforts by Purchasing continue to expand not only the City's spending with S/M/WBE firms but also the diversity of the overall vendor pool.

Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Business Services	33,528,376	32,649,709	33,688,168	1,038,459	3.18%
Sourcing and Strategy	3,554,839	4,116,568	3,316,391	(800,177)	(19.44%)
Office of the Executive Director	1,634,771	1,316,356	1,550,266	233,910	17.77%
Facilities, Security, and Surplus	34,153,731	31,431,787	31,684,579	252,792	0.80%
General Fund Expenditures Total	**72,871,718**	**69,514,420**	**70,239,404**	**724,984**	**1.04%**
General Fund Expenditures by Type					
Personnel Services	17,882,341	17,475,582	17,994,827	519,245	2.97%
Services and Supplies	54,062,602	50,349,208	50,585,295	236,087	0.47%
Capital Equipment	34,756	165,297	151,800	(13,497)	(8.17%)
Internal Services and Misc.	892,020	1,524,333	1,507,482	(16,851)	(1.11%)
General Fund Expenditures Total	**72,871,718**	**69,514,420**	**70,239,404**	**724,984**	**1.04%**
Other Program Funding Sources					
Special Revenue Funds Expenditures					
General Government	35,678,923	37,137,886	1,770,546	(35,367,340)	(95.23%)
General Government Transfers Out	500,000	222,664	-	(222,664)	(100.00%)
Special Revenue Funds Total	**36,178,923**	**37,360,550**	**1,770,546**	**(35,590,004)**	**(95.26%)**
Grants					
General Government	153,254	-	-	-	0.00%
Grants Total	**153,254**	**-**	**-**	**-**	**0.00%**
Capital Projects					
Capital Improvements	557,433	-	500,000	500,000	0.00%
Grant/Other Capital Funds	991,280	1,594,908	1,594,908	-	0.00%
Capital Projects Total	**1,548,713**	**1,594,908**	**2,094,908**	**500,000**	**31.35%**
Other Program Funding Sources Total	**37,880,889**	**38,955,458**	**3,865,454**	**(35,090,004)**	**(90.08%)**
Department Expenditures Total	**110,752,607**	**108,469,878**	**74,104,858**	**(34,365,020)**	**(31.68%)**
Personnel Full Time Equivalents (FTE)					
General Fund Operations	161.25	141.50	140.50	(1.00)	(0.71%)
General Government	4.00	14.00	13.50	(0.50)	(3.57%)
Personnel Full Time Equivalents (FTE) Total	**165.25**	**155.50**	**154.00**	**(1.50)**	**(0.96%)**
General Fund Revenue					
Fines and Forfeits	5,186,739	5,360,000	5,360,000	-	0.00%
Use Charges	(2,669)	300,000	80,000	(220,000)	(73.33%)
Internal Service and Indirect Cost	588,661	600,000	600,000	-	0.00%
Miscellaneous Other	614,931	986,941	669,000	(317,941)	(32.21%)
General Fund Revenue Total	**6,387,662**	**7,246,941**	**6,709,000**	**(537,941)**	**(7.42%)**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Business Services		
Personnel Services		
• Add on-call budget to support the RV disposal program, moved from Office of the Executive Director.	-	57,500
Services and Supplies		
• Add professional services budget to support the RV disposal program, moved from Sourcing and Strategy.	-	552,000
• Add utilities budget for new facilities coming online.	-	500,000
• Restore utilities budget for one-time reductions in 2026.	-	200,000
• Reduce utilities budget.	-	(297,000)
• Move travel and training budget to Office of the Executive Director as part of the department reorganization.	-	(12,500)
General Fund - Sourcing and Strategy		
Personnel Services		
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(0.50)	-
• Move a Director to Office of the Executive Director as part of the department reorganization.	(1.00)	(211,800)
• Move 0.50 of a Compliance-Certification Officer Associate to the Internal Billings and Reimbursements SRF to support HUBO Compliance work provided to Denver International Airport (DEN), which is billed for this service.	(0.50)	(63,900)
Services and Supplies		
• Move professional services budget to Business Services to support the RV disposal program as part of the department reorganization.	-	(552,000)
• Move travel and training budget to Office of the Executive Director as part of the department reorganization.	-	(28,100)
General Fund - Office of the Executive Director		
Personnel Services		
• Add a Director, moved from Sourcing and Strategy, as part of the department reorganization.	1.00	211,800
• Move on-call budget to Business Services to support the RV disposal program as part of the Department reorganization.	-	(57,500)
Services and Supplies		
• Add travel and training budget, moved from Business Services, Sourcing and Strategy, and Facilities Management, as part of the department reorganization.	-	56,700
General Fund - Facilities Management		
Personnel Services		
• Restore one-time budget moved to services and supplies in 2026.	-	197,600
Services and Supplies		
• Add budget moved from internal services.	-	5,000
• Remove one-time budget moved from personnel services and capital equipment in 2026.	-	(189,500)
Capital Equipment and Internal Services		
• Move budget to services and supplies in the Office of the Executive Director as part of the department reorganization.	-	(21,100)
• Remove one-time budget moved to capital equipment in 2026.	-	(8,100)
General Fund - Revenue		
• Decrease revenue to align with surplus property sales trends and vending machine contracts.	-	(320,000)
• Decrease revenue for a one-time transfer from the DOJ Settlement ADA SRF in 2026.	-	(217,900)

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2027 Change Description	FTEs	Dollars
Special Revenue Funds		
• Add 0.5 of a Compliance-Certification Officer Associate to the Internal Billings SRF, moved from General Fund Business Services, to support HUBO compliance work at DEN, which is billed for this service.	0.50	63,900
• Eliminate Convention Marketing/Tourism SRF expenditures to move the program to Denver Arts and Venues.	-	(35,334,200)
• Eliminate a vacant Compliance-Certification Supervisor in the Internal Billings and Reimbursements SRF.	(1.00)	(131,200)

The budgeted vacancy savings is $671,076.

Budget Detail

Business Services (3010000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	926,682	756,816	851,156	94,340	12.47%
Services and Supplies	31,722,087	30,392,305	31,335,774	943,469	3.10%
Internal Services and Misc.	879,608	1,500,588	1,501,238	650	0.04%
General Fund Expenditures Total	**33,528,376**	**32,649,709**	**33,688,168**	**1,038,459**	**3.18%**
General Fund Expenditures by Activity					
Mail and Print Services	402,767	417,690	432,058	14,368	3.44%
Public Information, Legislation, and Special Projects	-	-	1,150	1,150	0.00%
RV Disposal	-	-	609,592	609,592	0.00%
Utility Payment and Analytics	33,125,609	32,232,019	32,645,368	413,349	1.28%
General Fund Expenditures Total	**33,528,376**	**32,649,709**	**33,688,168**	**1,038,459**	**3.18%**
Other Program Funding Sources					
General Government SRF					
Convention Marketing/Tourism	35,287,110	35,334,192	-	(35,334,192)	(100.00%)
Capital Projects Funds					
Other Agency Capital Project	550,173	-	500,000	500,000	0.00%
Facilities Plan & Mgmt Cap Maintenance	7,260	-	-	-	0.00%
Other Program Funding Sources Total	**35,844,543**	**35,334,192**	**500,000**	**(34,834,192)**	**(98.58%)**
Program Expenditures Total	**69,372,920**	**67,983,901**	**34,188,168**	**(33,795,733)**	**(49.71%)**
General Fund FTE					
Mail and Print Services	4.00	4.00	4.00	-	0.00%
Utility Payment and Analytics	5.00	3.00	3.00	-	0.00%
General Fund FTE Total	**9.00**	**7.00**	**7.00**	**-**	**0.00%**
FTE Total	**9.00**	**7.00**	**7.00**	**-**	**0.00%**
General Fund Revenue					
Miscellaneous Other	2,886	4,000	4,000	-	0.00%
General Fund Revenue Total	**2,886**	**4,000**	**4,000**	**-**	**0.00%**
Vacancy Savings			(30,643)		

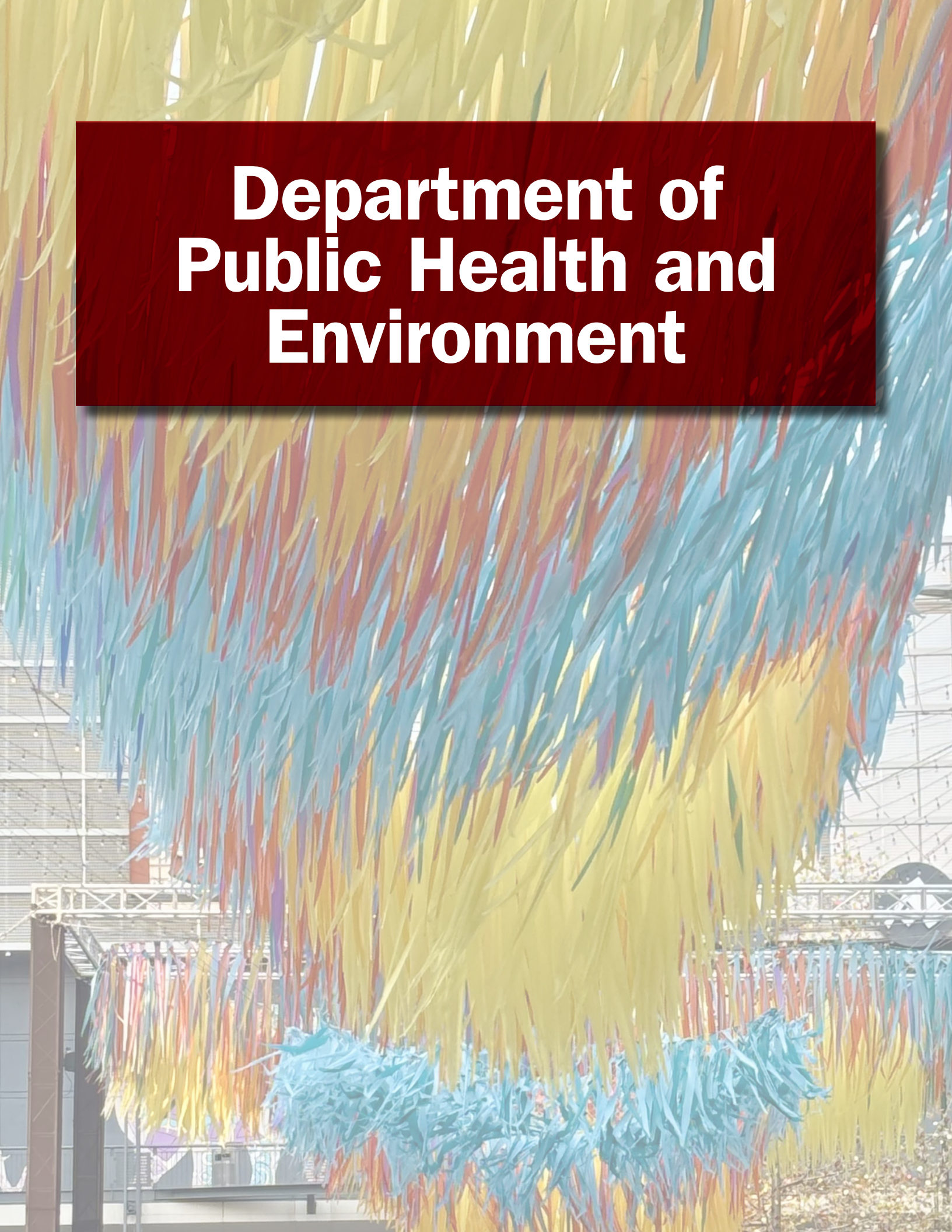
Sourcing and Strategy (3020000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	3,055,760	3,478,658	3,259,856	(218,802)	(6.29%)
Services and Supplies	499,079	633,110	52,385	(580,725)	(91.73%)
Capital Equipment	-	1,800	1,800	-	0.00%
Internal Services and Misc.	-	3,000	2,350	(650)	(21.67%)
General Fund Expenditures Total	**3,554,839**	**4,116,568**	**3,316,391**	**(800,177)**	**(19.44%)**

Sourcing and Strategy (3020000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Activity					
Contracts Office	1,411,381	1,671,272	896,966	(774,306)	(46.33%)
Historically Underutilized Business Opportunities (HUBO)	263	585,706	534,531	(51,175)	(8.74%)
Purchasing	1,758,435	1,666,659	1,194,368	(472,291)	(28.34%)
Sourcing and Strategy Administration	384,761	192,931	690,526	497,595	257.91%
General Fund Expenditures Total	**3,554,839**	**4,116,568**	**3,316,391**	**(800,177)**	**(19.44%)**
Other Program Funding Sources					
General Government SRF					
Internal Billings and Reimbursements	380,114	1,803,694	1,770,546	(33,148)	(1.84%)
Program Expenditures Total	**3,934,953**	**5,920,262**	**5,086,937**	**(833,325)**	**(14.08%)**
General Fund FTE					
Contracts Office	6.00	8.50	7.00	(1.50)	(17.65%)
Sourcing and Strategy Administration	2.00	1.00	5.50	4.50	450.00%
Purchasing	19.00	14.00	9.50	(4.50)	(32.14%)
Surplus Property	(0.50)	-	-	-	0.00%
Historically Underutilized Business Opportunities (HUBO)	-	5.00	4.50	(0.50)	(10.00%)
General Fund FTE Total	**26.50**	**28.50**	**26.50**	**(2.00)**	**(7.02%)**
Other Program Funds FTE					
General Government SRF					
Internal Billings and Reimbursements	4.00	14.00	13.50	(0.50)	(3.57%)
SRF FTE Total	**4.00**	**14.00**	**13.50**	**(0.50)**	**(3.57%)**
FTE Total	**30.50**	**42.50**	**40.00**	**(2.50)**	**(5.88%)**
General Fund Revenue					
Miscellaneous Other	2,172	-	-	-	0.00%
General Fund Revenue Total	**2,172**	**-**	**-**	**-**	**0.00%**
Vacancy Savings			(126,383)		

Office of the Executive Director (3031000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	1,572,042	1,256,856	1,434,066	177,210	14.10%
Services and Supplies	60,685	58,402	116,200	57,798	98.97%
Internal Services and Misc.	2,044	1,098	-	(1,098)	(100.00%)
General Fund Expenditures Total	**1,634,771**	**1,316,356**	**1,550,266**	**233,910**	**17.77%**
General Fund Expenditures by Activity					
Office of the Executive Director	1,634,771	1,316,356	1,550,266	233,910	17.77%
Program Expenditures Total	**1,634,771**	**1,316,356**	**1,550,266**	**233,910**	**17.77%**
General Fund FTE					
Office of the Executive Director	9.25	7.00	8.00	1.00	14.29%
FTE Total	**9.25**	**7.00**	**8.00**	**1.00**	**14.29%**
Vacancy Savings			(55,697)		

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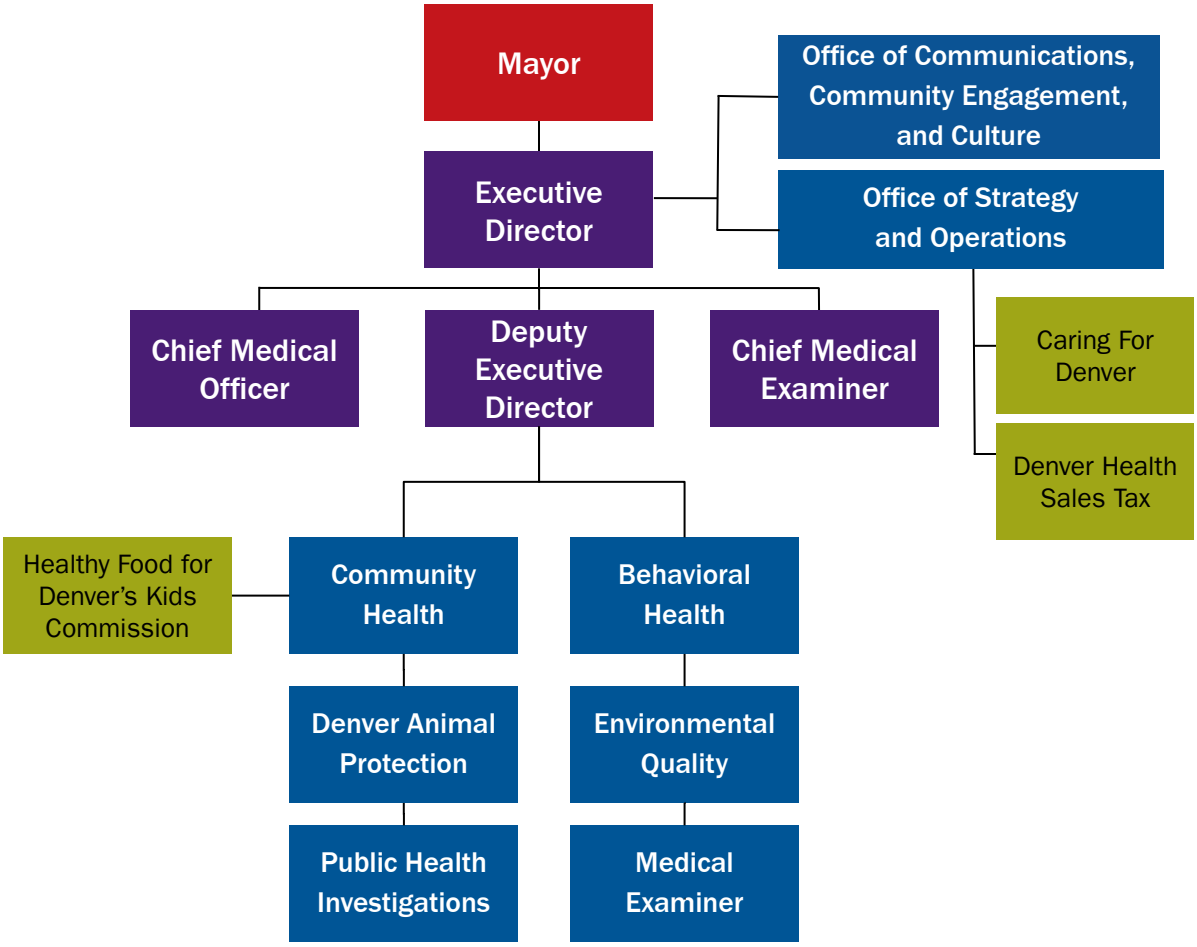
Facilities, Security, and Surplus (3082000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	12,327,856	11,983,252	12,449,749	466,497	3.89%
Services and Supplies	21,780,751	19,265,391	19,080,936	(184,455)	(0.96%)
Capital Equipment	34,756	163,497	150,000	(13,497)	(8.26%)
Internal Services and Misc.	10,368	19,647	3,894	(15,753)	(80.18%)
General Fund Expenditures Total	**34,153,731**	**31,431,787**	**31,684,579**	**252,792**	**0.80%**
General Fund Expenditures by Activity					
Administration	2,194,401	1,598,417	1,821,517	223,100	13.96%
Operations Team	8,394,480	8,244,394	8,064,266	(180,128)	(2.18%)
Project Management	420,141	364,674	524,105	159,431	43.72%
Security Office	11,649,073	9,653,228	9,470,677	(182,551)	(1.89%)
Shelter Support	1,636,653	1,739,464	1,746,266	6,802	0.39%
Surplus Property	859,818	916,364	940,207	23,843	2.60%
Team A	1,442,896	1,558,154	1,645,087	86,933	5.58%
Team B	1,897,449	2,058,752	1,855,045	(203,707)	(9.89%)
Team C	2,330,840	2,138,154	2,223,862	85,708	4.01%
Team D	1,994,983	1,909,835	2,133,834	223,999	11.73%
Team E	1,332,997	1,250,351	1,259,713	9,362	0.75%
General Fund Expenditures Total	**34,153,731**	**31,431,787**	**31,684,579**	**252,792**	**0.80%**
Other Program Funding Sources					
General Government SRF					
DOJ Settlement ADA Improvements	11,698	-	-	-	0.00%
DOJ Settlement ADA Improvements Transfer Out	500,000	222,664	-	(222,664)	(100.00%)
SRF Total	**511,698**	**222,664**	**-**	**(222,664)**	**(100.00%)**
Capital Projects Funds					
Energy Conservation Capital Projects	991,280	1,594,908	1,594,908	-	0.00%
Capital Projects Total	**991,280**	**1,594,908**	**1,594,908**	**-**	**0.00%**
Other Program Funding Sources Total	**1,502,978**	**1,817,572**	**1,594,908**	**(222,664)**	**(12.25%)**
Program Expenditures Total	**36,168,407**	**33,472,023**	**33,279,487**	**(192,536)**	**(0.58%)**
General Fund FTE					
Security Office	9.00	8.00	8.00	-	0.00%
Surplus Property	7.50	7.00	7.00	-	0.00%
Administration	4.00	6.00	7.00	1.00	16.67%
Team A	10.00	7.00	8.00	1.00	14.29%
Team B	9.00	11.00	10.00	(1.00)	(9.09%)
Project Management	2.00	2.00	3.00	1.00	50.00%
Team C	14.00	10.00	10.00	-	0.00%
Team E	9.00	6.00	6.00	-	0.00%
Team D	7.00	8.00	9.00	1.00	12.50%
Operations Team	39.00	23.00	20.00	(3.00)	(13.04%)
Shelter Support	6.00	11.00	11.00	-	0.00%
General Fund FTE Total	**116.50**	**99.00**	**99.00**	**-**	**0.00%**
FTE Total	**116.50**	**99.00**	**99.00**	**-**	**0.00%**
General Fund Revenue					
Fines and Forfeits	5,186,739	5,360,000	5,360,000	-	0.00%
Use Charges	(2,669)	300,000	80,000	(220,000)	(73.33%)
Internal Service and Indirect Cost	588,661	600,000	600,000	-	0.00%
Miscellaneous Other	609,874	982,941	665,000	(317,941)	(32.35%)
General Fund Revenue Total	**6,382,605**	**7,242,941**	**6,705,000**	**(537,941)**	**(7.43%)**
Vacancy Savings			(458,353)		



Department of Public Health and Environment

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Public Health and Environment



Mission

Protect, improve, and promote the health and environment of Denver.

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Department Summary

The Denver Department of Public Health and Environment (DDPHE) is the City's accredited public health agency, promoting healthy people, healthy pets, and a sustainable environment through education, engagement, and enforcement. The Department is funded by the General Fund, special revenue funds, and an enterprise fund, and a mix of state, federal, and private grants and donations. Services are delivered through the divisions and offices listed below. To learn more about DDPHE, visit www.Denvergov.org/dphe.

In 2026, DDPHE conducted a comprehensive review of its organizational structure to better align with updated strategic plans, mayoral priorities, and the Community Health Assessment and Improvement Plan. Through staff surveys and PEAK workshops, DDPHE received consistent feedback about silos, duplication, and coordination barriers, reinforcing the need for structural redesign. The new structure strengthens the foundation so the organization can thrive, while supporting staff capacity and wellbeing. Several structural shifts emerged from this reorganization, including:

- A new Office of Strategy and Operations (OSO), replacing the Shared Services and Business Operations Division, which will now house contracts/finance and data/evaluation functions previously embedded in divisions and also oversee Medical Operations, Emergency Response and Preparedness, and Vital Records.
- A new Office of Communications, Engagement, and Culture, bringing together communications, community engagement, health equity, and accessibility functions.
- The former Community and Behavioral Health Division will transition into two distinct divisions: Community Health, focused on prevention and core public health functions, and Behavioral Health, focused on direct services and contracted behavioral health programs.

Services

The **Behavioral Health (BH) Division** improves access to behavioral health services including support for individuals experiencing mental health or substance use challenges. The team provides direct outreach, care navigation, and behavioral health services that reduce barriers and connect residents to needed care. It oversees substance use prevention initiatives and administers the Support Team Assistance Response (STAR) program, the Behavioral Health Solutions Center, and related services that contribute to the Mayor's Roads to Recovery and All In Mile High (AIM) initiatives. The Division works collaboratively across systems to ensure residents can access compassionate, responsive, and effective behavioral health support.

The **Public Health Investigations (PHI) Division** minimizes health risks through education, investigations, and disease control efforts. The team uses a population-based, trauma-informed, and culturally responsive approach to promote equitable outcomes. PHI focuses on the most serious threats to public health and ensures operational excellence through inspections, enforcement, community partnerships, and staff training.

The **Denver Animal Protection (DAP)** provides animal care and protection services for all of Denver. DAP protects the safety and welfare of animals and people by enforcing animal ordinances, reuniting lost pets with owners, educating the public, and connecting animals with new, loving homes. DAP cares for approximately 10,000 animals annually and provides free pet care, education, and resources to underserved pet owners. DAP is currently in the process of changing the division name to Denver Animal Shelter (DAS) to better encapsulate the division's mission as a shelter with animal protection falling under its jurisdiction.

The **Office of the Medical Examiner (OME)** conducts independent, forensic death investigations to serve families, communities, and the justice system—providing answers after sudden or traumatic loss. OME also informs public health efforts by identifying death trends.

All programs within the **Emergency Management and Medical Operations (EMMO) Division** were consolidated with the new Office of Strategy and Operations (formerly Shared Services and Business Support). However, many of DDPHE's grants will continue to appear under this division until the current grant programs end or are renewed under a different division.

The **Executive Director's Office (EDO)** provides policy direction, management, communications, and operational leadership for DDPHE. It houses the executive team and leads the strategic execution of the Department's mission, grounded in equity, quality, and sound strategies.

The **Office of Strategy and Operations (OSO)** implements DDPHE's strategic direction while providing the data, resources, and operational support so that the Department can deliver equitable, high-quality services. The Office leads workforce development and performance improvement to ensure programs are aligned and responsive to community needs. It also strengthens Denver's readiness and resilience by coordinating public health emergency response and conducting disease investigation and intervention. OSO oversees the Denver Vital Records Office, which issues birth and death certificates to help residents access critical benefits. Together, these functions reduce barriers to care, protect communities from health threats, and advance the department's long-term strategy for a healthier, safer city.

The **Community Health (CH) Division** promotes healthy living through prevention, education, and community-centered strategies. The team works to prevent chronic disease and tobacco use, build safer neighborhoods, and strengthen access to nutritious foods, family support, and inclusive sexual health services. It oversees planning and implementation for food access and nutrition, maternal and child health, tobacco prevention and intervention, and Ryan White-HIV initiatives. Through partnership, outreach, and data-informed practices, the Division works to eliminate health disparities and ensure all Denver residents have the opportunity to live healthy, thriving lives.

The **Office of Communications, Community Engagement, and Culture (CCEC)** provides accurate and accessible information to help residents make well-informed decisions about their health and environment. It houses the team responsible for educating and engaging residents through a lens of equity and environmental justice. The Office oversees public communications, media relations, community outreach and engagement, and accessibility, centering the voices and lived experiences of the communities most impacted by health and environmental inequities.

The **Environmental Quality (EQ) Division** safeguards public and environmental health through scientific assessments, compliance support, education, and policy advocacy. The team prepares the City for environmental health emergencies and advances equity and environmental justice to create healthier, thriving communities. EQ is funded primarily by the Environmental Services Enterprise Fund.

Strategies

DDPHE advances public and environmental health with innovation, equity, and excellence, and recently updated its strategic priorities to provide clearer direction for the Department. These priorities were shaped using a framework that included mayoral priorities and citywide goals such as All in Mile High and Safe Denver; findings from the Denver Community Health Assessment; the Centers for Disease Control and Prevention's Ten Essential Public Health Services; social determinants of Health; and results from the employee engagement survey. Key strategies include the following:

- **Access to Health Care:** Improve health care access by expanding culturally responsive services, treatment options, and pathways to care.
- **Safe and Affordable Housing:** Increase access to safe and affordable housing by partnering with community members, organizations, and city agencies to inform housing programs and policy design.
- **Systemic Racism:** Reduce health disparities related to systemic racism by collaboratively addressing social determinants of health in programs, policies, and procedures.
- **Environment:** Promote environmental health and justice by increasing education opportunities, environmental regulation and compliance, and partnerships with community members and organizations.
- **Workforce:** Foster an engaged and resilient public health workforce by promoting a culture of appreciation and trust, wellness, and continuous learning to achieve excellence.
- **Gun Violence Prevention**: Reduce gun violence by using data-driven insights and partnering with the community to inform the development of equitable gun violence intervention strategies.

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Performance and Program Highlights

DDPHE prioritizes program evaluation and tracks performance to inform quality improvement. The table below highlights select DDPHE division and program performance measures.

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Health Equity Measures					
BH - clients served at the Behavioral Health Solutions Center	778	805	883	927	927
BH - percentage of clients who self-identify as a minority	51%	58%	53%	53%	53%
EMMO/OSO - vaccinations provided to at-risk populations	373	1,459	1,605	1,685	1,700
Other Performance Measures					
DAP - total animal intake	8,727	9,839	9,859	10,519	11,224
PHI - number of residential complaint responses	1,548	1,677	1,795	1,921	2,056
DDPHE - complaint response times within 3 business days	90%	92%	93%	98%	100%

Health Equity Measures

- The Behavioral Health Solutions Center (BHSC) provides comprehensive 24/7 assessment and support, including crisis-stabilization treatment and temporary shelter for individuals experiencing a behavioral health crisis, referred by first responders and approved community partners. Unique **clients served** include those accessing the drop-off/triage area, the crisis-stabilization clinic, and the transition center.
- Race and ethnicity data of people served at the BHSC is provided by the facility's contracted operator through monthly reports, and the **percentage of clients who self-identify as a minority** race and/or ethnicity is overrepresented compared to the general population of Denver.
- The DDPHE Office of Strategy and Operations Public Health Nursing team offers **vaccinations to at-risk populations** for the prevention of and response to communicable disease such as COVID-19, Varicella, Influenza, MMR(Measles, Mumps, Rubella), Rotavirus, and Polio for Denver communities, including people experiencing homelessness and newcomers. These numbers are expected to increase over time. The number of vaccinations provided is tracked using the Colorado Immunization Information System (CIIS).

Other Performance Measures

- Denver Animal Protection has experienced a significant rise in **animal intake** since 2023, a trend expected to continue. As the metro area's only full-service, open-admission shelter, the Denver Animal Protection (DAP) never turns animals away, provides 24/7 rescue through its Animal Protection Officers, does not charge owner-surrender fees, and offers safe-keep kennels for overnight drop-offs year-round. Contributing factors include housing instability, increasing costs of pet supplies and veterinary care, and policy changes at other area shelters that limit acceptance of strays or require fees and appointments for owner surrenders.
- **Residential complaint responses** continue to rise. PHI's Residential Health program promotes health equity across Denver's diverse housing by ensuring all residents have safe, sanitary, and healthy homes through complaint-based investigations and enforcement of Housing Code habitability standards. Case volumes are steadily increasing due to greater awareness of the program—driven by outreach with tenant unions and residential advocates—and more referrals from other city agencies collaborating with DDPHE on neglected properties. In 2026 and 2027, the program will further expand community engagement through stakeholder meetings to inform updates to the Housing Code and Residential Health Regulations, increasing visibility even more. Complaints for the first six months of 2026 increased four percent over the first six months of 2025, with approximately 1,900 complaints expected by year-end and more than 2,000 projected for 2027. In 2026, 98 percent of complaints were addressed within one business day.
- **Complaint Response Times** DDPHE continues to prioritize customer service by responding to complaints within three business days at least 93 percent of the time.

Dedicated Tax Special Revenue Funds

Caring for Denver Fund (2018 Ballot Measure 2B)

In 2018, voters approved a 0.25 percent sales tax by passing the Caring for Denver ballot measure to fund mental health and substance use treatment in Denver. This dedicated sales tax is passed through to the Caring for Denver Foundation, which operates as a 501(c)(3) nonprofit. Caring for Denver's goal is to provide grants that invest in strategies the community has determined are most important and most effective at reducing substance use challenges and promoting positive mental health. The mission of Caring for Denver is to address Denver's mental health and substance use needs by growing community-informed solutions, dismantling stigma, and turning the community's desire to help into action. DDPHE is the City's liaison to the Caring for Denver Foundation and is responsible for oversight of the agreement between the City and the Caring for Denver Foundation.

Budget Summary

Caring for Denver SRF 14810	2025 Actuals	2026 Appropriated	2027 Recommended	$ / FTE Change	% Change
Caring for Denver Fund	49,405,157	50,481,341	52,829,624	2,348,283	4.65%
Caring for Denver Fund FTEs	1.00	1.00	1.35	0.35	35.00%

Healthy Food for Denver's Kids Fund (2018 Ballot Measure 302)

The Healthy Food for Denver's Kids (HFDK) Initiative was created by the 2018 Denver Ballot Measure 302 by which Denver voters approved increasing the sales tax rate by 0.08 percentages for a ten-year period to increase access to and education about healthy foods among Denver's youth. The HFDK initiative established a 13-member Commission to determine the distribution of the sales tax revenue to support this initiative. The funds are distributed through competitive grants to local government agencies, public schools in Denver (including Denver Public Schools), and non-profit organizations, with an emphasis on serving low-income youth. The large decline in budget from 2026 to 2027 is due to the rollover of unspent funds from 2025 into 2026. This is due to Healthy Food for Denver's Kids being a non-lapsing appropriated fund that keeps its spending authority moving into the future year.

Budget Summary

Healthy Food for Denver's Kids SRF 14809	2025 Actuals	2026 Appropriated	2027 Recommended	$/FTE Change	% Change
Healthy Food for Denver's Kids Fund	20,006,498	41,449,877	17,869,131	(23,580,746)	-56.89%
Healthy Food for Denver's Kids Fund FTEs	8.32	7.00	6.00	(1.00)	-14.29%

Denver Health and Hospital Authority Tax Fund (2024 Ballot Measure 2Q)

On November 5, 2024, voters approved Ballot Measure 2Q, increasing the sales and use tax by 0.34 percent to create the Denver Health and Hospital Authority Tax Fund (Denver Health) Tax Fund. The Denver Health Tax Fund is dedicated to funding and supporting the provision of: emergency and trauma care; primary medical care, mental health care, drug and alcohol use recovery, and pediatric care services.

Budget Summary

Denver Health Sales Tax SRF 11892	2025 Actuals	2026 Appropriated	2027 Recommended	$/FTE Change	% Change
Denver Health and Hospital Authority Tax	129,155	67,659,469	71,999,123	4,339,654	6.41%
Denver Health and Hospital Authority Tax FTEs	-	1.50	1.50	0.00	0.00%

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Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Behavioral Health	17,054,646	15,107,177	12,776,445	(2,330,732)	(15.43%)
Public Health Investigations	5,876,589	5,335,572	5,465,423	129,851	2.43%
Denver Animal Protection	7,517,926	7,325,279	7,411,234	85,955	1.17%
Office of the Medical Examiner	6,529,609	6,242,357	5,881,874	(360,483)	(5.77%)
Emergency Management and Medical Operations	283,741	477,697	-	(477,697)	(100.00%)
Executive Director's Office	1,226,411	933,820	843,648	(90,172)	(9.66%)
Office of Strategy and Operations	2,397,309	2,495,778	4,399,234	1,903,456	76.27%
Community Health	-	-	1,459,196	1,459,196	0.00%
Office of Communications, Community Engagement & Culture	-	-	392,176	392,176	0.00%
Genral Fund Expenditures Total	**40,886,230**	**37,917,680**	**38,629,230**	**711,550**	**1.88%**
General Fund Expenditures by Type					
Personnel Services	25,729,344	24,111,637	26,998,641	2,887,004	11.97%
Services and Supplies	15,038,295	13,690,617	11,545,590	(2,145,027)	(15.67%)
Capital Equipment	61,562	33,348	2,921	(30,427)	(91.24%)
Internal Services and Misc.	57,029	82,078	82,078	-	0.00%
General Fund Expenditures Total	**40,886,230**	**37,917,680**	**38,629,230**	**711,550**	**1.88%**
General Fund Payments					
Payment - Denver Cares	3,892,059	1	1	-	0.00%
Payment - Medically Indigent	30,777,296	30,777,300	30,777,300	-	0.00%
Payment - Park Hill Clinic Financing	83,559	-	-	-	0.00%
Payment - Poison Center	289,862	181,114	181,114	-	0.00%
Payment - Public Health Clinical	2,722,094	2,881,069	2,881,069	-	0.00%
General Fund Payments Total	**37,764,870**	**33,839,484**	**33,839,484**	**-**	**0.00%**
General Fund Total	**78,651,099**	**71,757,164**	**72,468,714**	**711,550**	**0.99%**
Enterprise Fund Expenditures					
Enterprise Fund Expenditures by Agency					
Environmental Quality	10,362,358	12,721,034	13,149,754	428,720	3.37%
Enterprise Fund Expenditures Total	**10,362,358**	**12,721,034**	**13,149,754**	**428,720**	**3.37%**
Enterprise Fund Expenditures by Type					
Personnel Services	6,308,506	7,590,821	7,829,541	238,720	3.14%
Services and Supplies	2,319,477	3,092,687	3,217,687	125,000	4.04%
Capital Equipment	57,767	25,000	90,000	65,000	260.00%
Internal Services and Misc.	1,676,608	2,012,526	2,012,526	-	0.00%
Enterprise Fund Expenditure Total	**10,362,358**	**12,721,034**	**13,149,754**	**428,720**	**3.37%**
Transfers					
Transfer to Alternative Transportation SRF	-	15,000	242,405	227,405	1516.03%
Transfer to Environmental Capital Fund	1,500,000	1,500,000	1,500,000	-	0.00%
Transfer to General Fund	1,967,471	194,616	194,616	-	0.00%
Transfer to Underground Storage Tanks Fund	200,000	300,000	250,000	(50,000)	(16.67%)
Enterprise Fund Transfers Total	**3,667,471**	**2,009,616**	**2,187,021**	**177,405**	**8.83%**
Enterprise Fund Total	**14,029,829**	**14,730,650**	**15,336,775**	**606,125**	**4.11%**
Other Program Funding Sources					
Special Revenue Funds Expenditures					
General Government	129,155	67,659,469	71,999,123	4,339,654	6.41%
Health	70,361,804	93,169,759	71,958,626	(21,211,133)	(22.77%)
Special Revenue Funds Total	**70,490,959**	**160,829,228**	**143,957,749**	**(16,871,479)**	**(10.49%)**

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
Grants					
Health	22,844,710	22,829,277	23,267,792	438,515	1.92%
General Government	5,808,207	4,275,000	105,979	(4,169,021)	(97.52%)
Grants Total	**28,652,917**	**27,104,277**	**23,373,771**	**(3,730,506)**	**(13.76%)**
Capital Projects					
Capital Improvements	1,200,000	950,000	1,200,000	250,000	26.32%
Environmental Services	7,969,578	2,550,000	2,750,000	200,000	7.84%
Capital Projects Total	**9,169,578**	**3,500,000**	**3,950,000**	**450,000**	**12.86%**
Other Program Funding Sources Total	**108,313,454**	**191,433,505**	**171,281,520**	**(20,151,985)**	**(10.53%)**
Department Expenditures Total	**200,994,383**	**277,921,319**	**259,087,009**	**(18,834,310)**	**(6.78%)**
Personnel Full Time Equivalent (FTE)					
General Fund Operations	231.70	200.65	204.00	3.35	1.67%
General Government	1.84	2.50	2.50	-	0.00%
Health	87.48	70.18	82.52	12.34	17.58%
Environmental Services	46.25	52.95	50.50	(2.45)	(4.63%)
Personnel Full Time Equivalent (FTE) Total	**367.27**	**326.28**	**339.52**	**13.24**	**4.06%**
Total Personnel Complement	**367.27**	**326.28**	**339.52**	**13.24**	**4.06%**
General Fund Revenue					
Licenses and Permits	348,206	477,500	477,500	-	0.00%
Fees	1,614,804	1,533,550	1,535,650	2,100	0.14%
Charges for Services	816,347	1,003,600	880,000	(123,600)	(12.32%)
Internal Service and Indirect Cost	752,879	1,216,852	932,352	(284,500)	(23.38%)
Miscellaneous Other	62,863	1,000	1,000	-	0.00%
General Fund Revenue Total	**3,595,099**	**4,232,502**	**3,826,502**	**(406,000)**	**(9.59%)**
Enterprise Fund Revenue					
Interest Income	825,677	322,000	322,000	-	0.00%
Charges for Services	697	-	-	-	0.00%
Use Charges	10,320,127	10,678,942	10,678,942	-	0.00%
Internal Service and Indirect Cost	37,845	10,000	10,000	-	0.00%
Investment Service	(86,602)	-	-	-	0.00%
Miscellaneous Other	985,813	1,519,500	769,500	(750,000)	(49.36%)
Enterprise Funds Revenue Total	**12,083,558**	**12,530,442**	**11,780,442**	**(750,000)**	**(5.99%)**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Behavioral Health		
Personnel Services		
• Add positions to bring the STAR clinician function in-house, including 4.2 Environmental Public Health Analysts and 2.0 Environmental Public Health Administrator Seniors. This is offset by a reduction in services and supplies.	6.20	851,200
• Move positions to OSO as part of DDPHE's reorganization, including an Environmental Public Health Manager, a Public Health Nurse Practitioner, an Environmental Public Health Analyst Senior, a Data Analytics Associate, and a Public Health Nurse Associate.	(5.00)	(686,000)
• Move positions to the new CH Division as part of DDPHE's reorganization, including 1.10 Environmental Public Health Managers, an Environmental Public Health Administrator, an Environmental Public Health Program Supervisor, an Environmental Public Health Specialist, and an Environmental Public Health Technician III.	(5.10)	(731,800)
• Move a Therapist Supervisor to DAP and convert it to an Environmental Public Health Technician II. There is no dollar change because the budget moved in 2026.	(1.00)	-
• Move a Peer Support Specialist I to a grant administered by OSO.	(1.00)	(78,800)

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2027 Change Description	FTEs	Dollars
• Reduce on-call budget for the Tobacco Program.	-	(34,600)
Services and Supplies		
• Restore one-time budget moved to DAP for veterinary services.	-	200,000
• Restore one-time budget moved to capital equipment to purchase computers for the STAR clinicians.	-	25,300
• Move professional services budget to personnel services to fund added STAR Clinicians.	-	(843,300)
• Remove one-time budget for the STAR program.	-	(580,300)
• Reduce professional services budget.	-	(390,300)
• Move budget to CH as part of DDPHE's reorganization.	-	(390,300)
Capital Equipment and Internal Services		
• Remove one-time capital equipment budget in 2026.	-	(25,300)
• Move internal services budget to CH as part of DDPHE's reorganization.	-	(3,500)
General Fund - Public Health Investigations		
Personnel Services		
• Reduce budget for a vacant PHI Director position to offset personnel increases in OME.	-	(49,000)
Services and Supplies		
• Reduce supplies and parking budget.	-	(9,800)
General Fund - Denver Animal Protection		
Personnel Services		
• Add an Environmental Public Health Technician II position, moved from Behavioral Health and converted from a Therapist Supervisor.	1.00	-
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(2.73)	-
• Reduce on-call budget.	-	(42,200)
Services and Supplies		
• Remove one-time budget moved from BH for veterinary services.	-	(200,000)
General Fund - Office of the Medical Examiner		
Personnel Services		
• Restore one-time budget moved to supplies and services in 2026.	-	530,000
• Add a Director of Engineering Science, moved from EMMO, as part of DDPHE's reorganization.	1.00	245,700
• Add compensation for increased Forensic Pathologist salaries driven by market changes.	-	236,600
• Add 0.50 of a Program Administrator moved from the LPS grant in OSO and convert it to unlimited. This is offset by a reduction in personnel services budget in EDO.	0.50	57,300
• Convert an on-call Environmental Public Health Technician II to an unlimited position. This is offset by a reduction in on-call budget.	1.00	47,600
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment. The budget decrease reflects a move to OSO as part of DDPHE's reorganization.	(1.90)	(40,500)
• Move the Vital Records team, including 4 Environmental Public Health Technician IIs, an Environmental Public Health Technician Supervisor, and an Environmental Public Health Technician III to OSO as part of DDPHE's reorganization.	(6.00)	(645,100)
• Move a Director of Engineering and Science to CH that was held vacant most of 2026 as part of DDPHE's reorganization.	(0.17)	(37,200)
Services and Supplies		
• Add budget for a lease increase.	-	179,400
• Remove one-time budget moved from personnel services in 2026.	-	(530,000)
• Move budget to OSO as part of DDPHE's reorganization.	-	(425,700)
General Fund - Emergency Management and Medical Operations		
Personnel Services		
• Move a Director of Engineering to OME as part of DDPHE's reorganization.	(1.00)	(239,400)
• Move a Public Health Nurse Practitioner and 0.30 of a Public Health Nurse Associate to OSO as part of DDPHE's reorganization.	(1.30)	(217,400)
Services and Supplies		

2027 Change Description	FTEs	Dollars
• Move budget to OSO as part of DDPHE's reorganization.	-	(52,200)
Internal Services		
• Move budget to OSO as part of DDPHE's reorganization.	-	(700)
General Fund - Executive Director's Office		
Personnel Services		
• Add a Director of Medical Operations that was held vacant most of 2026.	0.75	302,900
• Move a Marketing and Communications Director to CCEC as part of DDPHE's reorganization.	(1.00)	(195,600)
• Reduce budget for a vacant Chief Medical Officer and reduce on-call dollars to offset expansions, including salary increases for the OME Forensic Pathologists and converting a limited Program Administrator and an on-call Environmental Public Health Technician III in OME to unlimited.	-	(172,100)
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(1.10)	-
Services and Supplies		
• Reduce budget for professional services and dues, licenses, and subscriptions.	-	(31,100)
• Move budget to CCEC as part of DDPHE's reorganization.	-	(24,200)
General Fund - Office of Strategy and Operations		
Personnel Services		
• Add an Environmental Public Health Manager, a Public Health Nurse Practitioner, an Environmental Public Health Analyst Senior, a Data Analytics Associate, and a Public Health Nurse Associate, moved from BH as part of DDPHE's reorganization.	5.00	686,000
• Add the Vital Records team, including 4 Environmental Public Health Technician II's, an Environmental Public Health Technician Supervisor, and an Environmental Public Health Technician III, moved from OME as part of DDPHE's reorganization.	6.00	645,100
• Add a Nursing Program Manager and 0.30 of a Public Health Nurse Associate, moved from EMMO as part of DDPHE's reorganization.	1.30	250,000
• Move an Environmental Public Health Manager to CCEC as part of DDPHE's reorganization.	(1.00)	(177,700)
• Move 0.20 of Data Analytics Specialist to the LPHA Chronic Disease Pilot grant in BH.	(0.20)	(37,300)
• Add on-call budget moved from OME as part of DDPHE's reorganization.	-	40,500
Services and Supplies		
• Add budget moved from OME as part of DDPHE's reorganization.	-	425,800
• Add budget moved from EMMO as part of DDPHE's reorganization.	-	52,200
Internal Services		
• Add budget moved from EMMO as part of DDPHE's reorganization.	-	700
General Fund - Community Health		
Personnel Services		
• Add 1.20 Environmental Public Health Managers, an Environmental Public Health Administrator, an Environmental Public Health Program Supervisor, an Environmental Public Health Specialist, and an Environmental Public Health Technician III, moved from BH as part of DDPHE's reorganization.	5.10	760,600
• Add a Director Engineering and Science, moved from OME as part of DDPHE's reorganization.	1.00	196,300
• Add a Program Administrator, moved from the Healthy Food for Denver's Kids SRF in BH, to correct a 2026 budget error for the Tasty Food Program.	1.00	115,200
• Reduce on-call budget for the Tobacco Program.	-	(34,600)
Services and Supplies		
• Add budget moved from BH to align with DDPHE's reorganization.	-	390,300
Internal Services		
• Add budget moved from BH to align with DDPHE's reorganization.	-	3,500
General Fund - Office of Communications, Community Engagement and Culture		
Personnel Services		

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2027 Change Description	FTEs	Dollars
• Add an Environmental Public Health Manager moved from OSO as part of DDPHE's reorganization.	1.00	200,700
• Add a Marketing and Communications Director moved from the EDO as part of DDPHE's reorganization.	1.00	181,500
Services and Supplies		
• Add budget moved from EDO, as part of DDPHE's reorganization.	-	24,200
General Fund Revenue - Agencywide		
• Increase indirect cost revenue in BH to align with projected costs of grants administration.	-	128,000
• Decrease internal services and indirect cost revenue in OSO to align with projected grants administration.	-	(412,500)
• Decrease PHI revenue to align with revised citation projections.	-	(123,600)
• Move $1.1M in Vital Records Revenue from OME to OSO as part of the DDPHE reorganization.	-	-
Environmental Services Enterprise Fund - Environmental Quality		
Personnel Services		
• Move 0.20 of a Marketing and Communications Specialist to State tobacco grants in BH.	(0.20)	(23,700)
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(2.25)	-
Services and Supplies		
• Add one-time budget for site assessments for asbestos and bond project environmental support.	-	675,000
• Remove one-time budget for Vibrant Denver Parks and All In Mile High project site assessments.	-	(550,000)
Capital Equipment		
• Add budget to replace an aging truck.	-	65,000
Transfers		
• Add transfer budget to support the Alternative Transportation SRF.	-	227,400
• Reduce transfer to the Underground Storage Tank Capital Improvement fund.	-	(50,000)
Enterprise Fund Revenue		
• Decrease revenue in operating budget to align with budgeted transfers in from the Lowry Capital Improvement Fund.	-	(750,000)
Enterprise Fund Capital Improvement Projects		
• Add budget to transfer cash from the Lowry Closure Capital Fund to the ESEF Operating Fund.	-	250,000
• Reduce budget in the Underground Storage Fund for Environmental Capital Improvement Projects.	-	(50,000)
Special Revenue Funds		
Behavioral Health		
• Increase budget to align with Healthy Food for Denver Kid's incremental expenditure adjustments.	-	850,400
• Remove Healthy Food for Denver Kid's budget due to unspent funds that rolled from 2025 to 2026. The 2027 budget only includes new revenue. Any remaining unspent budget in 2026 can be spent in 2027.	-	(24,444,900)
• Move program budget for Healthy Foods for Denver Kids to Community Health as part of DDPHE's reorganization.	-	(8,565,300)
• Move 2 Environmental Public Health Associates, a Program Administrator, and an Environmental Public Health Supervisor to CH to align with DDPHE reorganization.	(4.00)	(493,500)
• Move an Environmental Public Health Administrator, an Environmental Public Health Program Supervisor, an Environmental Public Health Investigator III to CH and funding for two on-call positions to align with DDPHE's reorganization.	(5.00)	(523,600)
• Remove Public Health and Wellness budget. Remaining funds were fully spent in 2026.	-	(27,900)
• Move Tobacco Sting budget to CH to align with DDPHE's reorganization.	-	(12,500)
Denver Animal Protection		
• Add Administrator I that was held vacant for 2026.	1.00	149,000
Office of Strategy and Operations		

2027 Change Description	FTEs	Dollars
• Add Caring for Denver Fund budget per adjusted revenue projections.	-	2,306,000
• Move 0.35 of a Public Health Nurse Associate from the PHEP grant in EMMO to the Caring for Denver SRF.	0.35	42,300
• Remove Healthy Food for Denver Kids (HFDK) Fund budget due to unspent funds that rolled from 2025 to 2026. The 2027 budget includes only new appropriation, and unspent funds from 2026 can be spent in 2027.	-	(120,200)
Community Health		
• Add HFDK budget, moved from BH.	3.00	8,565,300
• Add an Environmental Public Health Supervisor, an Environmental Public Health III, and 0.25 of an Environmental Public Health Administrator to the Tobacco Sting Fund, moved from BH as part of DDPHE's reorganization.	2.25	350,400
• Add Tobacco Sting estimated expenditures, moved from BH as part of DDPHE's reorganization.	-	12,500
Denver Health Sales Tax		
• Add Denver Health Sales Tax Fund budget to align with revenue projections.	-	4,339,700
Grants		
Behavioral Health		
• Add estimated expenditures for continued Caring for Denver STAR funding that also will support bringing clinicians in-house.	7.80	1,578,700
• Add estimated expenditures for the Proactive Secondhand Smoke Inspection Pilot grant, and add 0.11 of an Environmental Public Health Program Supervisor, 0.10 of an Environmental Health Administrator, 0.5 of a Marketing and Communications Specialist, and 0.08 of an Contact Administrator Senior.	0.34	223,700
• Add estimated expenditures for the Tobacco Tools Resources Advice Information Linkages Support (T.R.A.I.L.S.) Grant, and add 0.11 of an Environmental Public Health Program Supervisor, 0.15 of an Environmental Health Administrator, and 0.19 of an Environmental Health Analyst Associate.	0.45	213,000
• Remove expenditures from the expiring Caring for Denver House 1000 grant.	-	(400,000)
• Remove expenditures from the expiring Combat Youth Vaping grant.	-	(210,000)
• Reduce expenditures in the SAMHSA Denver Stong and SAMHSA ReCast grants and allow two 0.75 FTE Environmental Public Health Specialist to Behavioral Health positions to expire due to the grants ending.	(1.50)	(168,000)
Environmental Quality		
• Add estimated expenditures for the Brownfield Assessment grant.	-	158,000
• Reduce estimated expenditures in the Graywater grant funding to spend down remaining funds.	-	(15,600)
• Reduce estimated expenditures in the Love My Air Program Support and Enhancement grant.	-	(6,900)
Emergency Management and Medical Operations		
• Add a portion of a Public Health Nurse Associate to the Emergency Preparedness and Response grant with no change in expenditures.	0.65	-
• Remove expenditures in the expiring Enhanced Laboratory Capacity grant.	-	(164,100)
Executive Director's Office		
• Reduce State and Local Fiscal Recovery Fund grant estimated expenditures due to the planned spend down and expiration of one-time funding for Recovery programs provided through the American Rescue Plan Act (ARPA). Expenditures in 2027 reflect spend-down of ARPA interest allocations, which can be spent beyond 2026, and fund an Environmental Public Health Analyst Associate for Residential Health Inspections in 2027.	-	(4,173,500)
• Move expenditures and 3.5 FTE in the LPS grant to OSO to reflect this grant moving to OSO, and allow another 0.70 positions to expire.	(4.20)	(1,419,200)
Office of Strategy and Operations		
• Add estimated expenditures for the Public Health Infrastructure grant.	4.54	598,600
• Add estimated expenditures for the LPS grant to continue transitioning administration to OSO from EDO.	3.67	506,100

The budgeted vacancy savings is $983,342.

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Budget Detail

Behavioral Health (6501000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	4,276,117	4,220,858	3,908,370	(312,488)	(7.40%)
Services and Supplies	12,711,004	10,841,238	8,851,735	(1,989,503)	(18.35%)
Capital Equipment	55,797	25,269	-	(25,269)	(100.00%)
Internal Services and Misc.	11,728	19,812	16,340	(3,472)	(17.52%)
General Fund Expenditures Total	**17,054,646**	**15,107,177**	**12,776,445**	**(2,330,732)**	**(15.43%)**
General Fund Expenditures by Activity					
Administration	1,732,392	956,388	462,166	(494,222)	(51.68%)
Behavioral Health	558,406	942,669	1,048,560	105,891	11.23%
CBH - Road to Recovery	2,424,329	2,929,911	2,838,329	(91,582)	(3.13%)
Denver HIV Resources	624,224	109,160	-	(109,160)	(100.00%)
Health Promotion	890,319	643,843	-	(643,843)	(100.00%)
Public Health and Wellness	1,117,725	1,006,368	627,295	(379,073)	(37.67%)
Solutions Center Administration	4,397,487	4,055,451	3,955,451	(100,000)	(2.47%)
Support Team Assistance Response	5,301,248	4,450,887	3,844,644	(606,243)	(13.62%)
Tasty Foods	8,516	12,500	-	(12,500)	(100.00%)
General Fund Expenditures Total	**17,054,646**	**15,107,177**	**12,776,445**	**(2,330,732)**	**(15.43%)**
Other Program Funding Sources					
Grants					
Caring for Denver - STAR	732,512	1,609,279	3,187,952	1,578,673	98.10%
Caring for Denver - Wellness Winnie	48,211	250,000	250,000	-	0.00%
Caring For Denver - Wellness Winnie	48,211	250,000	250,000	-	0.00%
Caring for Denver House 1000	167,003	400,000	-	(400,000)	(100.00%)
Caring for Denver SUN Award	158,925	281,328	281,328	-	0.00%
Chronic Disease Program	-	636,868	536,968	(99,900)	(15.69%)
Combat Youth Vaping	331,175	209,983	-	(209,983)	(100.00%)
Community Tobacco Initiatives	824,969	831,087	831,087	-	0.00%
Composting and Food Waste Reduction	265,861	131,050	-	(131,050)	(100.00%)
DOJ Denver Supportive Housing Models for Healthy Youth	269,879	-	-	-	0.00%
Food in Communities	987,692	800,000	800,000	-	0.00%
Food In Communities	987,692	800,000	800,000	-	0.00%
Good Food Cities	30,000	30,000	-	(30,000)	(100.00%)
Good Food Purchasing Program	-	21,962	-	(21,962)	(100.00%)
Harm Reduction	27	-	-	-	0.00%
Indoor Radon Grant	13,419	9,000	9,000	-	0.00%
Maternal & Child Health	731,335	800,000	800,000	-	0.00%
Multi-Unit Housing Technical Assistance	268,457	287,375	287,375	-	0.00%
Overdose Data 2 Action	1,989,192	1,302,185	1,201,611	(100,574)	(7.72%)
Proactive Secondhand Smoke Inspection Pilot	-	200,000	423,712	223,712	111.86%
Ryan White/HIV Emergency Relief	7,042,374	7,285,533	7,285,533	-	0.00%
SAMHSA DenverStrong	115,333	68,000	-	(68,000)	(100.00%)
SUN - DOJ	47,457	-	-	-	0.00%
SUN Co-Responder	251,997	350,000	350,000	-	0.00%
Sun Co-Responder	251,997	350,000	350,000	-	0.00%
Tasty Foods Program	74,643	250,000	250,000	-	0.00%
The Denver ReCAST SAMHSA Grant	911,197	100,000	-	(100,000)	(100.00%)
Tobacco T.R.A.I.L.S. To Quit	-	100,000	225,777	125,777	125.78%
Grants Total	**16,549,560**	**17,353,650**	**18,120,343**	**766,693**	**4.42%**
Health SRF					
Drug Strategy and Behavioral Health	-	3,000	2,600	(400)	(13.33%)

Behavioral Health (6501000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Tobacco Sting	397,546	593,555	117,431	(476,124)	(80.22%)
Healthy Foods for Denver's Kids	19,670,621	40,969,063	8,565,273	(32,403,790)	(79.09%)
Public Health and Wellness	322,128	27,854	-	(27,854)	(100.00%)
Health SRF Total	**20,390,296**	**41,593,472**	**8,685,304**	**(32,908,168)**	**(79.12%)**
Other Program Funding Sources Total	**36,939,855**	**58,947,122**	**26,805,647**	**(32,141,475)**	**(54.53%)**
Program Expenditure Total	**53,994,502**	**74,054,299**	**39,582,092**	**(34,472,207)**	**(46.55%)**
General Fund FTE					
Administration	12.40	5.00	1.00	(4.00)	(80.00%)
Denver HIV Resources	1.10	0.10	-	(0.10)	(100.00%)
Health Promotion	3.00	3.00	-	(3.00)	(100.00%)
Public Health and Wellness	12.00	9.00	6.00	(3.00)	(33.33%)
Behavioral Health	3.90	3.00	4.00	1.00	33.33%
Support Team Assistance Response	2.00	1.00	7.20	6.20	620.00%
CBH - Road to Recovery	2.50	15.00	12.00	(3.00)	(20.00%)
General Fund FTE Total	**36.90**	**36.10**	**30.20**	**(5.90)**	**(16.34%)**
Other Program Funds FTE					
Grants FTE					
Caring for Denver - STAR	-	-	7.80	7.80	0.00%
Caring For Denver - Wellness Winnie	1.00	-	-	-	0.00%
Caring for Denver SUN Award	-	0.30	0.30	-	0.00%
Chronic Disease Program	-	1.00	1.10	0.10	10.00%
Community Tobacco Initiatives	5.15	3.00	3.21	0.21	7.00%
Food In Communities	2.50	1.00	1.00	-	0.00%
Food in Communities	2.50	1.00	1.00	-	0.00%
Maternal & Child Health	1.00	1.00	1.00	-	0.00%
Multi-Unit Housing Technical Assistance	1.30	0.08	1.80	1.72	2150.00%
Overdose Data 2 Action	7.00	7.50	6.35	(1.15)	(15.33%)
Proactive Secondhand Smoke Inspection Pilot	-	-	0.34	0.34	0.00%
Ryan White/HIV Emergency Relief	9.90	6.50	6.40	(0.10)	(1.54%)
SAMHSA DenverStrong	1.00	0.75	-	(0.75)	(100.00%)
SUN Co-Responder	0.35	-	0.70	0.70	0.00%
The Denver ReCAST SAMHSA Grant	1.10	0.75	-	(0.75)	(100.00%)
Tobacco T.R.A.I.L.S. To Quit	-	-	0.45	0.45	0.00%
Grants FTE Total	**32.80**	**22.88**	**31.45**	**8.57**	**37.46%**
Health SRF FTE					
Administration	4.00	4.00	-	(4.00)	(100.00%)
Community Health Tobacco Contract	2.00	3.00	-	(3.00)	(100.00%)
Health Promotion	2.32	-	-	-	0.00%
JUUL & Altria Settlement	2.00	2.00	-	(2.00)	(100.00%)
Public Health and Wellness	1.70	-	-	-	0.00%
Health SRF FTE Total	**12.02**	**9.00**	**-**	**(9.00)**	**(100.00%)**
Other Program Fund FTE Total	**44.82**	**31.88**	**31.45**	**(0.43)**	**(1.35%)**
FTE Total	**81.72**	**67.98**	**61.65**	**(6.33)**	**(9.31%)**
General Fund Revenue					
Internal Service and Indirect Cost	462,590	372,000	500,000	128,000	34.41%
Miscellaneous Other	17,317	-	-	-	0.00%
General Fund Revenue Total	**479,907**	**372,000**	**500,000**	**128,000**	**34.41%**
Vacancy Savings			(152,156)		

Public Health Investigations (6502000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	5,727,462	5,129,624	5,285,550	155,926	3.04%

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Public Health Investigations (6502000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Services and Supplies	123,272	168,640	142,565	(26,075)	(15.46%)
Internal Services and Misc.	25,855	37,308	37,308	-	0.00%
General Fund Expenditures Total	**5,876,589**	**5,335,572**	**5,465,423**	**129,851**	**2.43%**
Expenditures by Activity					
Administration	1,637,417	1,380,747	1,480,633	99,886	7.23%
Food Safety and Cannabis	2,316,529	2,213,111	2,152,466	(60,645)	(2.74%)
Healthy Families Healthy Homes	1,922,642	1,741,714	1,832,324	90,610	5.20%
General Fund Expenditures Total	**5,876,589**	**5,335,572**	**5,465,423**	**129,851**	**2.43%**
Other Program Funding Sources					
Grants					
Childhood Lead Poisoning Prevention	68,923	68,000	68,000	-	0.00%
FoodNet	0	-	-	-	0.00%
Grants Total	**68,923**	**68,000**	**68,000**	**-**	**0.00%**
Health SRF					
Environmental Health and Safety	1,734	2,000	2,000	-	0.00%
Health SRF Total	**1,734**	**2,000**	**2,000**	**-**	**0.00%**
Other Program Funding Sources Total	**70,657**	**70,000**	**70,000**	**-**	**0.00%**
Program Expenditure Total	**5,947,246**	**5,405,572**	**5,535,423**	**129,851**	**2.40%**
General Fund FTE					
Administration	15.00	10.00	11.00	1.00	10.00%
Healthy Families Healthy Homes	18.00	14.00	14.00	-	0.00%
Food Safety and Cannabis	22.00	17.60	16.60	(1.00)	(5.68%)
General Fund FTE Total	**55.00**	**41.60**	**41.60**	**-**	**0.00%**
Other Program Funds FTE					
Childhood Lead Poisoning Prevention	0.50	-	-	-	0.00%
Grants FTE Total	**0.50**	**-**	**-**	**-**	0.00%
Other Program Fund FTE Total	**0.50**	**-**	**-**	**-**	**0.00%**
FTE Total	**55.50**	**41.60**	**41.60**	**-**	**0.00%**
General Fund Revenue					
Charges for Services	802,760	973,600	850,000	(123,600)	(12.70%)
Internal Service and Indirect Cost	3,960	-	-	-	0.00%
Miscellaneous Other	4,052	-	-	-	0.00%
General Fund Revenue Total	**810,772**	**973,600**	**850,000**	**(123,600)**	**(12.70%)**
Vacancy Savings			(204,643)		

Denver Animal Protection Division (6503000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	6,790,402	6,677,351	6,951,116	273,765	4.10%
Services and Supplies	717,762	639,196	451,386	(187,810)	(29.38%)
Capital Equipment	5,765	-	-	-	0.00%
Internal Services and Misc.	3,996	8,732	8,732	-	0.00%
General Fund Expenditures Total	**7,517,926**	**7,325,279**	**7,411,234**	**85,955**	**1.17%**
General Fund Expenditures by Activity					
Animal Care Donations Programs	91,234	-	-	-	0.00%
Community Partnerships	248,453	207,923	85,851	(122,072)	(58.71%)
DAP Client Services	1,878,885	1,923,862	2,053,434	129,572	6.73%
Field Services	2,294,976	2,086,105	2,158,072	71,967	3.45%
Shelter Operations	1,721,763	1,806,796	1,958,645	151,849	8.40%
Veterinary Services	1,282,615	1,300,593	1,155,232	(145,361)	(11.18%)
General Fund Expenditures Total	**7,517,926**	**7,325,279**	**7,411,234**	**85,955**	**1.17%**
Other Program Funding Sources					
Grants					
Animal Adoption and Foster Program	64,852	90,028	90,000	(28)	(0.03%)
ASPCA Forensic Blood Work	-	2,600	2,600	-	0.00%
ASPCA Veterinary Care	-	19,100	20,000	900	4.71%
Petco Love	2,639	25,000	25,000	-	0.00%
Grants Total	**67,492**	**136,728**	**137,600**	**872**	**0.64%**
Health SRF					
Animal Care and Control Donations	216,740	612,132	774,030	161,898	26.45%
Health SRF Total	**216,740**	**612,132**	**774,030**	**161,898**	**26.45%**
Other Program Funding Sources Total	**284,231**	**748,860**	**911,630**	**162,770**	**21.74%**
Program Expenditures Total	**7,802,157**	**8,074,139**	**8,322,864**	**248,725**	**3.08%**
General Fund FTE					
DAP Client Services	12.00	14.00	15.00	1.00	7.14%
Community Partnerships	3.67	2.00	1.00	(1.00)	(50.00%)
Field Services	20.00	17.00	17.00	-	0.00%
Shelter Operations	19.73	19.73	18.00	(1.73)	(8.77%)
Animal Care Donations Programs	1.00	-	-	-	0.00%
Veterinary Services	7.00	8.00	8.00	-	0.00%
Administration Operations	3.00	-	-	-	0.00%
General Fund FTE Total	**66.40**	**60.73**	**59.00**	**(1.73)**	**(2.85%)**
Other Program Funds FTE					
Health SRF FTE					
Animal Care and Control Donations	2.33	2.00	3.00	1.00	50.00%
Health SRF FTE Total	**2.33**	**2.00**	**3.00**	**1.00**	50.00%
Other Program Fund FTE Total	**2.33**	**2.00**	**3.00**	**1.00**	50.00%
FTE Total	**68.73**	**62.73**	**62.00**	**(0.73)**	**(1.16%)**
General Fund Revenue					
Licenses and Permits	348,206	477,500	477,500	-	0.00%
Fees	596,872	397,000	397,000	-	0.00%
Charges for Services	13,587	30,000	30,000	-	0.00%
Internal Service and Indirect Cost	(320)	-	-	-	0.00%
Miscellaneous Other	7,377	-	-	-	0.00%
General Fund Revenue Total	**965,723**	**904,500**	**904,500**	**-**	**0.00%**
Vacancy Savings			(262,716)		

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Medical Examiner Division (6505000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	5,175,516	4,399,439	4,815,347	415,908	9.45%
Services and Supplies	1,350,583	1,830,951	1,059,718	(771,233)	(42.12%)
Capital Equipment	-	8,079	2,921	(5,158)	(63.84%)
Internal Services and Misc.	3,510	3,888	3,888	-	0.00%
General Fund Expenditures Total	**6,529,609**	**6,242,357**	**5,881,874**	**(360,483)**	**(5.77%)**
General Fund Expenditures by Activity					
Administration	5,634,181	5,219,425	5,881,874	662,449	12.69%
Vital Records	895,428	1,022,932	-	(1,022,932)	(100.00%)
General Fund Expenditures Total	**6,529,609**	**6,242,357**	**5,881,874**	**(360,483)**	**(5.77%)**
Other Program Funding Sources					
Grants					
Child Fatality Prevention	21,075	22,500	22,500	-	0.00%
Overdose Data to Action Coroner Toxicology Project	57,845	-	-	-	0.00%
SUDORS	2,488	13,000	13,000	-	0.00%
Suicide Prevention	4,008	5,000	5,000	-	0.00%
Toxicology Testing	18,491	25,000	25,000	-	0.00%
Grants Total	**103,907**	**65,500**	**65,500**	**-**	**0.00%**
Other Program Funding Sources Total	**103,907**	**65,500**	**65,500**	**-**	**0.00%**
Program Expenditures Total	**6,633,516**	**6,307,857**	**5,947,374**	**(360,483)**	**(5.71%)**
General Fund FTE					
Administration	34.00	32.67	34.00	1.33	4.07%
Vital Records	6.90	6.90	-	(6.90)	(100.00%)
General Fund FTE Total	**40.90**	**39.57**	**34.00**	**(5.57)**	**(14.08%)**
General Fund Revenue					
Fees	1,016,932	1,134,450	-	(1,134,450)	(100.00%)
Miscellaneous Other	34,517	1,000	1,000	-	0.00%
General Fund Revenue Total	**1,051,449**	**1,135,450**	**1,000**	**(1,134,450)**	**(99.91%)**
Vacancy Savings			(185,802)		

Office of the Executive Director (6508000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	1,177,974	830,404	787,192	(43,212)	(5.20%)
Services and Supplies	45,747	99,528	52,568	(46,960)	(47.18%)
Internal Services and Misc.	2,689	3,888	3,888	-	0.00%
General Fund Expenditures Total	**1,226,411**	**933,820**	**843,648**	**(90,172)**	**(9.66%)**
General Fund Expenditures by Activity					
Communication and Marketing	313,425	220,706	-	(220,706)	(100.00%)
Office of Executive Director	912,986	713,114	843,648	130,534	18.30%
General Fund Expenditures Total	**1,226,411**	**933,820**	**843,648**	**(90,172)**	**(9.66%)**
Other Program Funding Sources					
Grants					
Criminal Justice Diversion	385,405	-	-	-	0.00%
DENVER - Immunization Round #4	572,881	-	-	-	0.00%
Local Planning & Support	-	1,419,212	-	(1,419,212)	(100.00%)
State and Local Fiscal Recovery Funds	5,808,207	4,275,000	105,979	(4,169,021)	(97.52%)
Grants Total	**6,766,494**	**5,694,212**	**105,979**	**(5,588,233)**	**(98.14%)**
Health SRF					
Capital Projects Funds					
Other Agency Capital Project	1,200,000	950,000	1,200,000	250,000	26.32%

Office of the Executive Director (6508000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Captial Projects Funds Total	**1,200,000**	**950,000**	**1,200,000**	**250,000**	26.32%
Other Program Funding Sources Total	**7,966,494**	**6,644,212**	**1,305,979**	**(5,338,233)**	**(80.34%)**
Program Expenditures Total	**9,192,904**	**7,578,032**	**2,149,627**	**(5,428,405)**	**(71.63%)**
General Fund FTE					
Office of Executive Director	7.10	3.35	3.00	(0.35)	(10.45%)
Communication and Marketing	-	1.00	-	(1.00)	(100.00%)
General Fund FTE Total	**7.10**	**4.35**	**3.00**	**(1.35)**	**(31.03%)**
Other Program Funds FTE					
Grants					
COVID-19 Health Disparities	0.75	-	-	-	0.00%
DENVER - Immunization Round #4	5.00	-	-	-	0.00%
Local Planning & Support	6.40	4.20	-	(4.20)	(100.00%)
State and Local Fiscal Recovery Funds	1.84	1.00	1.00	-	0.00%
Grants Personnel Total	**13.99**	**5.20**	**1.00**	**(4.20)**	**(80.77%)**
Health SRF					
Other Program Funds FTE Total	**13.99**	**5.20**	**1.00**	**(4.20)**	**(80.77%)**
FTE Total	**21.09**	**9.55**	**4.00**	**(5.55)**	**(58.12%)**
General Fund Revenue					
Fees	1,000	-	-	-	0.00%
Internal Service and Indirect Cost	82,536	340,000	340,000	-	0.00%
General Fund Revenue Total	**83,536**	**340,000**	**340,000**	**-**	**0.00%**
Vacancy Savings			(28,315)		

Emergency Management and Medical Operations (6507000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	240,412	426,147	-	(426,147)	(100.00%)
Services and Supplies	40,675	50,900	-	(50,900)	(100.00%)
Internal Services and Misc.	2,654	650	-	(650)	(100.00%)
General Fund Expenditures Total	**283,741**	**477,697**	**-**	**(477,697)**	**(100.00%)**
General Fund Expenditures by Activity					
Emergency Management and Medical Operations	80,535	51,550	-	(51,550)	(100.00%)
EMMO Emergency Management	203,206	230,383	-	(230,383)	(100.00%)
EMMO Public Health Nursing Section	-	195,764	-	(195,764)	(100.00%)
General Fund Expenditures Total	**283,741**	**477,697**	**-**	**(477,697)**	**(100.00%)**
Grants					
Emergency Preparedness & Response	285,495	800,000	800,000	-	0.00%
Enhanced Laboratory Capacity (ELC)	199,454	164,050	-	(164,050)	(100.00%)
Sexually Transmitted Infection Testing and Treatment Grant	82,862	100,000	100,000	-	0.00%
Grants Total	**567,811**	**1,064,050**	**900,000**	**(164,050)**	**(15.42%)**
Other Program Funding Sources Total	**567,811**	**1,064,050**	**900,000**	**(164,050)**	**(15.42%)**
Program Expenditures Total	**851,552**	**1,541,747**	**900,000**	**(641,747)**	**(41.62%)**
General Fund FTE					
EMMO Public Health Nursing Section	-	1.30	-	(1.30)	(100.00%)
EMMO Emergency Management	1.00	1.00	-	(1.00)	(100.00%)
General Fund FTE Total	**1.00**	**2.30**	**-**	**(2.30)**	**(100.00%)**
Core Immunization Services	-	-	1.20	1.20	0.00%
Emergency Preparedness & Response	-	6.00	6.65	0.65	10.83%

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Emergency Management and Medical Operations (6507000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Sexually Transmitted Infection Testing and Treatment Grant	-	0.50	0.50	-	0.00%
Grants FTE Total	**-**	**6.50**	**8.35**	**1.85**	**28.46%**
Other Program Funds FTE Total	**-**	**6.50**	**8.35**	**1.85**	**28.46%**
FTE Total	**1.00**	**8.80**	**8.35**	**(0.45)**	**(5.11%)**

Office of Strategy and Operations (6509000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	2,341,461	2,427,814	3,847,728	1,419,914	58.49%
Services and Supplies	49,251	60,164	543,056	482,892	802.63%
Internal Services and Misc.	6,596	7,800	8,450	650	8.33%
General Fund Expenditures Total	**2,397,309**	**2,495,778**	**4,399,234**	**1,903,456**	**76.27%**
General Fund Expenditures by Activity					
Communications & Marketing	52,433	-	-	-	0.00%
Contracts, Grants, and Finance	352,230	353,601	357,458	3,857	1.09%
Data Management	1,360,132	1,478,286	929,747	(548,539)	(37.11%)
Emergency Preparedness & Response	783	-	135,304	135,304	0.00%
Epidemiology & Disease Investigations	-	-	980,929	980,929	0.00%
Public Health Nursing	-	-	343,640	343,640	0.00%
Race, Social Justice, Equity & Engagement	90,427	172,149	-	(172,149)	(100.00%)
Shared Services and Business Operations	541,304	491,742	605,540	113,798	23.14%
Vital Records	-	-	1,046,616	1,046,616	0.00%
General Fund Expenditures Total	**2,397,309**	**2,495,778**	**4,399,234**	**1,903,456**	**76.27%**
Other Program Funding Sources					
Grants					
Caring for Denver Peer Support	125,288	125,288	129,224	3,936	3.14%
Core Immunization Services	28,356	532,000	532,000	-	0.00%
Emergency Preparedness & Response	454,438	-	-	-	0.00%
Enhanced Laboratory Capacity (ELC)	247,521	-	-	-	0.00%
Local Planning & Support	1,651,162	828,087	1,334,212	506,125	61.12%
Pertussis	9,156	9,156	9,156	-	0.00%
Public Health, Infrastructure and Workforce Grant	2,537,277	2,548,506	3,147,157	598,651	23.49%
Trailhead Institute Public Health Works	47,171	36,600	36,600	-	0.00%
Grants Total	**5,100,369**	**4,079,637**	**5,188,349**	**1,108,712**	**27.18%**
Health SRF					
Caring for Denver	49,405,157	50,481,341	52,829,624	2,348,283	4.65%
Healthy Foods for Denver's Kids	335,877	480,814	360,612	(120,202)	(25.00%)
Health SRF Total	**49,741,035**	**50,962,155**	**53,190,236**	**2,228,081**	4.37%
Other Program Funding Sources Total	**54,841,404**	**55,041,792**	**58,378,585**	**3,336,793**	**6.06%**
Program Expenditures Total	**57,238,713**	**57,537,570**	**62,777,819**	**5,240,249**	**9.11%**
Personnel Full Time Equivalent (FTE)					
Shared Services and Business Operations	4.10	3.00	3.00	-	0.00%
Race, Social Justice, Equity & Engagement	0.50	1.00	-	(1.00)	(100.00%)
Data Management	14.00	10.00	5.80	(4.20)	(42.00%)
Contracts, Grants, and Finance	2.80	2.00	2.00	-	0.00%
Vital Records	-	-	6.00	6.00	0.00%
Communications & Marketing	3.00	-	-	-	0.00%
Emergency Preparedness & Response	-	-	1.00	1.00	0.00%

Office of Strategy and Operations (6509000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Public Health Nursing	-	-	2.30	2.30	0.00%
Epidemiology & Disease Investigations	-	-	7.00	7.00	0.00%
Personnel Full Time Equivalent (FTE) Total	**24.40**	**16.00**	**27.10**	**11.10**	**69.38%**
Other Program Funds FTE					
Health SRF					
Caring for Denver	1.00	1.00	1.35	0.35	35.00%
Healthy Foods for Denver's Kids	2.00	3.00	3.00	-	0.00%
Health SRF FTE Total	**3.00**	**4.00**	**4.35**	**0.35**	**8.75%**
Grants					
Caring for Denver Peer Support	1.92	1.00	2.00	**1.00**	100.00%
Core Immunization Services	-	1.00	-	**(1.00)**	(100.00%)
Emergency Preparedness & Response	2.76	-	-	**-**	0.00%
Enhanced Laboratory Capacity (ELC)	5.50	-	-	**-**	0.00%
Infectious Disease Outbreaks	0.50	-	-	**-**	0.00%
Local Planning & Support	-	1.25	4.91	**3.66**	292.80%
Public Health, Infrastructure and Workforce Grant	13.00	19.35	23.91	**4.56**	23.57%
Trailhead Institute Public Health Works	1.00	-	0.30	**0.30**	0.00%
Grants FTE Total	**24.68**	**22.60**	**31.12**	**8.52**	**37.70%**
Other Program Funds FTE Total	**27.68**	**26.60**	**35.47**	**8.87**	**33.35%**
FTE Total	**52.08**	**42.60**	**62.57**	**19.97**	**46.88%**
General Fund Revenue					
Fees	-	2,100	1,138,650	1,136,550	54121.43%
Internal Service and Indirect Cost	205,908	500,000	87,500	(412,500)	(82.50%)
General Fund Revenue Total	**205,908**	**502,100**	**1,226,150**	**724,050**	**144.20%**
Vacancy Savings			(149,710)		

Budget Detail

Community Health (6531000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	-	-	1,035,392	1,035,392	0.00%
Services and Supplies	-	-	420,332	420,332	0.00%
Internal Services and Misc.	-	-	3,472	3,472	0.00%
General Fund Expenditures Total	**-**	**-**	**1,459,196**	**1,459,196**	**0.00%**
General Fund Expenditures by Activity					
CH Health Promotion	-	-	578,808	578,808	0.00%
Community Health Division Administration	-	-	704,247	704,247	0.00%
Denver HIV Resources	-	-	35,282	35,282	0.00%
Food Systems	-	-	140,859	140,859	0.00%
General Fund Expenditures Total	**-**	**-**	**1,459,196**	**1,459,196**	**0.00%**
Health SRF					
Tobacco Sting	-	-	363,810	363,810	0.00%
Healthy Foods for Denver's Kids	-	-	8,943,246	8,943,246	0.00%
Health SRF Total	**-**	**-**	**9,307,056**	**9,307,056**	**0.00%**
Other Program Funding Sources Total	**-**	**-**	**9,307,056**	**9,307,056**	**0.00%**
Program Expenditures Total	**-**	**-**	**10,766,252**	**10,766,252**	**0.00%**
General Fund FTE					
Community Health Division Administration	-	-	3.00	3.00	0.00%
Denver HIV Resources	-	-	0.10	0.10	0.00%

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Community Health (6531000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
CH Health Promotion	-	-	3.00	3.00	0.00%
Food Systems	-	-	1.00	1.00	0.00%
General Fund FTE Total	**-**	**-**	**7.10**	**7.10**	**0.00%**
Other Program Funds FTE					
Health SRF FTE					
Community Health Division Administration	-	-	3.00	3.00	0.00%
JUUL & Altria Settlement	-	-	2.25	2.25	0.00%
Health SRF FTE Total	**-**	**-**	**5.25**	**5.25**	**0.00%**
Other Program Fund FTE Total	**-**	**-**	**5.25**	**5.25**	**0.00%**
FTE Total	**-**	**-**	**12.35**	**12.35**	**0.00%**
Vacancy Savings			(40,213)		

Office of Communications, Community Engagement, and Culture (6532000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	-	-	367,946	367,946	0.00%
Services and Supplies	-	-	24,230	24,230	0.00%
General Fund Expenditures Total	**-**	**-**	**392,176**	**392,176**	**0.00%**
General Fund Expenditures by Activity					
Communications & Marketing	-	-	217,439	217,439	0.00%
Health Equity & Accessibility	-	-	174,737	174,737	0.00%
General Fund Expenditures Total	**-**	**-**	**392,176**	**392,176**	**0.00%**
Other Program Funding Sources					
FTE Total	**-**	**-**	**392,176**	**392,176**	**0.00%**
General Fund FTE					
Communications & Marketing	-	-	1.00	1.00	0.00%
Health Equity & Accessibility	-	-	1.00	1.00	0.00%
General Fund FTE Total	**-**	**-**	**2.00**	**2.00**	**0.00%**
FTE Total	**-**	**-**	**2.00**	**2.00**	**0.00%**
Vacancy Savings			(14,336)		

Environmental Quality Division (78000 - 6506000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	6,308,506	7,590,821	7,829,541	238,720	3.14%
Services and Supplies	2,319,477	3,092,687	3,217,687	125,000	4.04%
Capital Equipment	57,767	25,000	90,000	65,000	260.00%
Internal Services and Misc.	1,676,608	2,012,526	2,012,526	-	0.00%
Expenditures Total	**10,362,358**	**12,721,034**	**13,149,754**	**428,720**	**3.37%**
Expenditures by Activity					
Administration	3,640,031	4,731,148	4,087,907	(643,241)	(13.60%)
Centralized Cost Recovery	709	-	914,953	914,953	0.00%
Clean Air and Water Quality	1,879,560	2,524,180	2,455,244	(68,936)	(2.73%)
Environmental Land Use & Planning (ELUP)	2,877,634	3,587,498	3,815,539	228,041	6.36%
Environmental Management & Operations (EMO)	1,964,423	1,878,208	1,876,111	(2,097)	(0.11%)
Expenditures by Activity Total	**10,362,358**	**12,721,034**	**13,149,754**	**428,720**	**3.37%**
Other Program Funding Sources					
Grants					
Brownfields Area-Wide Planning	179,241	-	158,000	158,000	0.00%
DENVER - Immunization Round #3	162,235	-	-	-	0.00%
Graywater	136,175	15,624	10,000	(5,624)	(36.00%)
Love My Air Program Support and Enhancement	137,245	26,876	20,000	(6,876)	(25.58%)

Environmental Quality Division (78000 - 6506000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
PFAS Roslyn	101,367	-	-	-	0.00%
Grants Total	**716,262**	**42,500**	**188,000**	**145,500**	**342.35%**
Health SRF					
Site Removal/Cleanup Fund	12,000	-	-	-	0.00%
Health SRF Total	**12,000**	**-**	**-**	**-**	**0.00%**
Capital Projects					
Lowry Closure Fund	5,791,419	750,000	1,000,000	250,000	33.33%
Underground Storage Tanks	88,681	300,000	250,000	(50,000)	(16.67%)
Enviro Services Seed Capital	2,089,477	1,500,000	1,500,000	-	0.00%
Capital Projects Total	**7,969,578**	**2,550,000**	**2,750,000**	**200,000**	**7.84%**
Other Program Funding Sources Total	**8,697,840**	**2,592,500**	**2,938,000**	**345,500**	**13.33%**
Program Expenditures Total	**19,060,198**	**15,313,534**	**16,087,754**	**774,220**	**5.06%**
EQ FTE					
Administration	11.25	17.95	9.80	(8.15)	(45.40%)
Environmental Land Use & Planning (ELUP)	13.00	13.00	13.00	-	0.00%
Clean Air and Water Quality	13.00	13.00	12.00	(1.00)	(7.69%)
Environmental Management & Operations (EMO)	9.00	9.00	9.00	-	0.00%
Centralized Cost Recovery	-	-	6.70	6.70	0.00%
EQ FTE Total	**46.25**	**52.95**	**50.50**	**(2.45)**	**(4.63%)**
Other Program Funds FTE					
Grants					
DENVER - Immunization Round #3	2.50	-	-	-	0.00%
Grants Personnel Complement Total	**2.50**	**-**	**-**	**-**	**0.00%**
FTE Total	**48.75**	**52.95**	**50.50**	**(2.45)**	**(4.63%)**
EQ Revenue					
Interest Income	825,677	322,000	322,000	-	0.00%
Charges for Services	697	-	-	-	0.00%
Use Charges	10,320,127	10,678,942	10,678,942	-	0.00%
Internal Service and Indirect Cost	37,845	10,000	10,000	-	0.00%
Investment Service	(86,602)	-	-	-	0.00%
Miscellaneous Other	985,813	1,519,500	769,500	(750,000)	(49.36%)
EQ Revenue Total	**12,083,558**	**12,530,442**	**11,780,442**	**(750,000)**	**(5.99%)**

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Payments and Other Appropriations

Denver Health Operating Agreement

In 1997, the Denver Health and Hospital Authority (DHHA) was established and assumed responsibility for Denver General Hospital and the medical-service functions formerly performed by the Denver Department of Health and Hospitals. The Denver Department of Public Health and Environment (DDPHE) retained key public health functions and continues to serve as the City and County of Denver's designated public health agency.

The City and DHHA maintain an Operating Agreement that identifies services Denver Health provides to the City and services the City provides to Denver Health. DDPHE administers and monitors the agreement. The parties update its appendices annually to establish funding for the next fiscal year and make other necessary modifications.

Denver Health is the City's safety-net hospital and serves residents throughout the Denver metropolitan area, including people who are uninsured or underserved, people experiencing homelessness, people who are incarcerated, and undocumented immigrants. As a result, Denver Health plays an important role in the City's efforts to improve and protect public health for all residents in all neighborhoods.

Services covered by the Operating Agreement include medically indigent care, public health clinical services, emergency medical services, correctional health care, and other health-related services. Appendix A identifies core services the City purchases from DHHA, Appendix B identifies non-core services the City may purchase, and Appendix C identifies services the City provides to DHHA. The City and DHHA also maintain separate agreements for certain services outside the Operating Agreement.

The City's contractual payments under the Operating Agreement are separate from revenue generated by the voter-approved Denver Health sales and use tax, which is managed through a contract with DDPHE and described in the DDPHE section of the budget book.

Payment - Public Health Clinical (6511000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Payment - Denver CARES Administration	3,892,059	1	1	-	0.00%
Payment - Medically Indigent Administration	30,777,296	30,777,300	30,777,300	-	0.00%
Payment - Park Hill Clinic Financing Admin	83,559	-	-	-	0.00%
Payment - Poison Center Administration	289,862	181,114	181,114	-	0.00%
Payment - Public Health Clinical Administration	2,722,094	2,881,069	2,881,069	-	0.00%
Program Expenditures Total	**37,764,870**	**33,839,484**	**33,839,484**	**-**	**0.00%**

Note: In the table above, Treatment on Demand is included in Denver CARES Administration, and Nurse Line is included under Poison Center Administration.

Context and Significant Changes

Medically Indigent Services is the City's contractual payment to DHHA for treatment of Denver residents who are medically indigent at Denver Health Medical Center and its outpatient clinics. Funding for Medically Indigent Services is based on the payment mechanism outlined in the Patient Care Services appendix of the Denver Health Operating Agreement.

- In 2027, the medically indigent payment totals $30,777,300, reflecting no change from 2026.

Denver CARES Administration was the City's contractual payment to Denver Health to support the Denver Comprehensive Addiction Rehabilitation Evaluation Service. This service provides non-hospital detoxification of people who are intoxicated; conducts outpatient alcohol counseling services for self- or court-referred patients; makes assessments, evaluations, treatments, and referrals based on individual needs; and provides police-dispatched emergency transportation for persons publicly intoxicated from alcohol or other substances. The Denver CARES Services appropriation also included the City's payment for the Treatment on Demand program.

- The Denver CARES Services appropriation, inclusive of Treatment on Demand, was reduced to $1 in 2026. No budget is restored in 2027.

The **Public Health Clinical Services** payment supports Denver Health's costs associated with running its Infectious Diseases Clinic, Immunization and Travel Clinic, Denver Sexual Health Clinic, and Tuberculosis Clinic.

- In 2027, the Public Health Clinical Services payment totals $2,881,100, representing no change from 2026.

Poison Center Administration appropriation included the City's contractual payment to Denver Health to support the Rocky Mountain Poison Center (RMPC), which provides drug consultation services to Denver residents. This appropriation also includes Denver's contractual payment for Denver Health's Nurse Line program.

- In 2026, the City's funding for RMPC was eliminated and is not being restored in 2027. The 2027 appropriation for the Nurse Line program totals $181,100, flat with 2026.

Park Hill Clinic Financing was the City's contractual payment to DHHA to finance the Park Hill Health Clinic located on Dahlia Street. Funding for this clinic was based on the payment mechanism outlined in the Park Hill Clinic appendix of the Denver Health Operating Agreement.

- This payment was eliminated in 2026 due to the final contractual payment occurring in 2025.

Contract Budget Summary

The table below represents all City payments to Denver Health under Appendices A and B of the Operating Agreement. These payments are included in the budget tables of each agency's respective section, which is identified beneath the applicable service below. The total estimated payment amount for the 2027 Operating Agreement from all city funding sources is $48,044,711, reflecting a decrease of $21,287,800 or 30.7 percent compared to the 2026 budgeted amount. This decrease is driven by Appendix B-3 jail medical services being moved out of the Operating Agreement and into a standalone contract between the City and Denver Health. The City's jail medical services budget is not eliminated in 2027 as a result of this change and can be found in Denver Sheriff Department's section of the budget book.

Appendix A Services	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
A-1. Medically Indigent Patient Care Public Health and Environment	30,777,296	30,777,300	30,777,300	-	0.00%
A-2. EMS Englewood Fire	1,272,728	1,272,728	1,475,441	202,713	15.93%
A-2. EMS - DEN Paramedic Service Aviation (DEN)	3,526,814	3,899,901	3,899,901	-	0.00%
A-2. Medical Direction, 911 Call Takers QA/QI Services Safety and 911	82,859	82,859	82,859	-	0.00%
A-2. Medical Direction Services Safety	193,573	193,573	193,573	-	0.00%
A-2. EMRS Oversight Safety	111,704	111,704	111,704	-	0.00%
A-2. EMS - ESP Safety	902,878	344,698	344,698	-	0.00%
A-3. Public Health Public Health and Environment	2,722,094	2,881,069	2,881,069	-	0.00%
A-4. Denver CARES Public Health and Environment	3,253,847	1	1	-	0.00%
A-6. Prisoner Medical Services (at DHHA) Sheriff	4,875,029	5,418,974	5,418,974	-	0.00%
A-8. Rocky Mountain Poison Center Public Health and Environment	115,040	-	-	-	0.00%
A-9. Coroner – Environmental Health Lab Services	32,660	25,000	25,000	-	0.00%

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Appendix A Services	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Public Health and Environment					
Appendix A Expenditures Total	**47,866,522**	**45,007,807**	**45,210,520**	**202,713**	**0.45%**

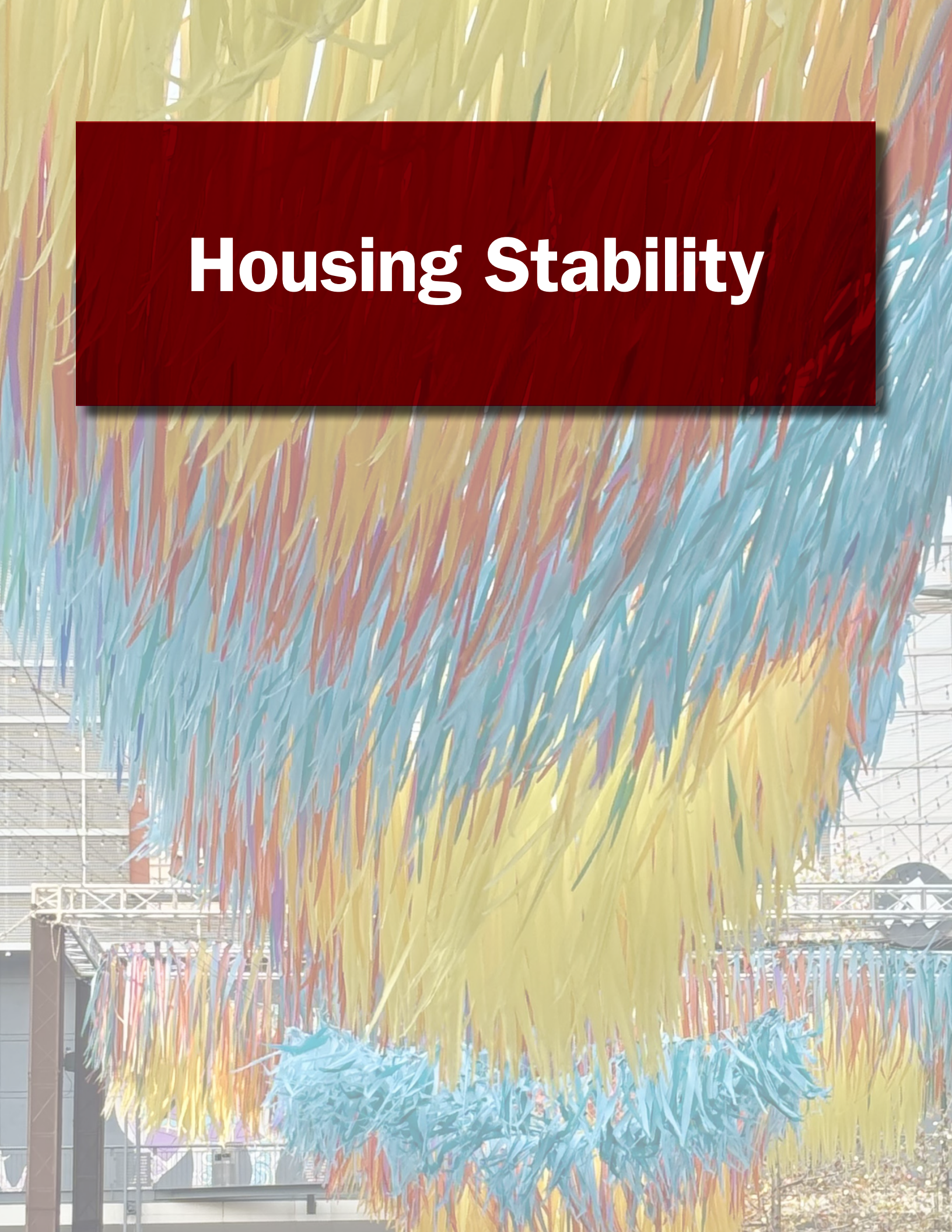
Appendix B Services	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
B-1. COSH and OUCH Line Finance	171,581	625,000	625,000	-	0.00%
B-2. Nurse Line Public Health and Environment	181,114	181,114	181,114	-	0.00%
B-2. Nurse Line Alpha Omega Public Health and Environment and 911	193,318	193,318	193,318	-	0.00%
B-3. Acute and Chronic Health Care at DCJ and DDC* Sheriff	22,315,257	21,740,490	-	(21,740,490)	(100.00%)
B-7. Park Hill Financing (Dahlia Debt Pmnt & Expansion) Public Health and Environment	83,559	-	-	-	0.00%
B-7. South Westside Clinic CIP Payment Finance	1,200,000	950,000	1,200,000	250,000	26.32%
B-7. Treatment on Demand Public Health and Environment	638,212	-	-	-	0.00%
B-7. Miscellaneous Services Public Health and Environment	7,753	30,000	30,000	-	0.00%
B-8. SANE Program Police	223,720	215,560	215,560	-	0.00%
B-8. DUI Blood Draws Police	9,454	8,439	8,439	-	0.00%
B-8. AIM Program Safety	212,610	212,610	212,610	-	0.00%
B-8. Tactical Casualty Care for Law Enforce. Train. Police	8,930	-	-	-	0.00%
B-8. Fitness for Duty Evals Safety	-	600	600	-	0.00%
B-9. Expert Witnesses District Attorney	856	1,950	1,950	-	0.00%
B-9. Court Competency Evaluations Denver County Court	252,975	165,600	165,600	-	0.00%
Total Appendix B Expenditures	**25,499,339**	**24,324,681**	**2,834,191**	**(21,490,490)**	**(88.35%)**
Total City Payments Under the Operating Agreement	**73,365,861**	**69,332,488**	**48,044,711**	**(21,287,777)**	**(30.70%)**

*Effective 2027, jail medical services that were previously outlined in Appendix B-3 of the Operating Agreement are now addressed in a standalone contract between the City and Denver Health.

Payments from Denver Health to the City

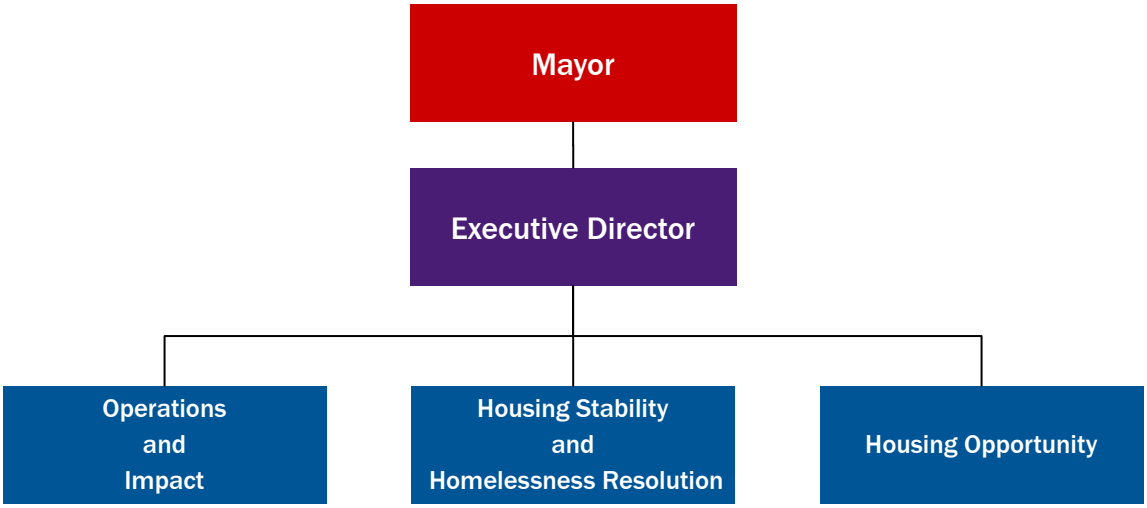
The City expects to receive approximately $2,755,503 from Denver Health in 2027 for services provided under Appendix C of the Operating Agreement. These include human resources support provided by the Office of Human Resources for Career Service employees assigned to Denver Health; payroll services provided by the Controller's Office; legal services provided by the City Attorney's Office; prisoner security services provided by the Denver Sheriff Department; and vehicle fueling services provided by Fleet Maintenance.

Housing Stability



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Department of Housing Stability



Mission

The Department of Housing Stability (HOST) works to create a healthy, housed, and connected Denver. Through strategic investments, policy development, and partnerships with community organizations, HOST strives to keep residents stably housed, rapidly resolve episodes of homelessness, and expand access to affordable housing opportunities. The department's work is guided by the following approaches:

- Supporting individuals at risk of involuntary displacement and connecting them to appropriate housing resources.
- Providing crisis support and facilitating access to shelter, transitional options, and long-term housing for individuals in need.
- Expanding the supply of affordable housing through investments in new development, preservation of existing units, and policy tools.
- Linking low- and moderate-income residents to new affordable housing opportunities.

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Department Summary

The Department of Housing Stability (HOST) was established by Executive Order 145 in the fall of 2019 to lead the development and implementation of policies and investments across the housing continuum—from individuals experiencing homelessness to those seeking new housing opportunities or working to remain stably housed. HOST drives the City and County of Denver's efforts to promote housing stability, expand housing opportunities, and resolve homelessness, both locally and through regional partnerships. As a convener, HOST brings together public, private, and nonprofit partners to advance long-term, collaborative solutions across the housing spectrum.

For more information, visit the HOST website at www.denvergov.org/housing.

Services

The Division of **Operations and Impact** ensures organizational coherence and operational excellence across HOST by overseeing strategic planning and performance reporting, data analysis and governance, contract and procurement coordination, financial administration, policy development, and comprehensive portfolio management.

The Division of **Housing Stability and Homelessness Resolution** leads the City's response to unsheltered homelessness and manages the long-standing shelter system, re-housing initiatives, service contracts, and housing stability programs that help residents remain housed.

The Division of **Housing Opportunity** facilitates access to new housing opportunities by advancing policies, investments, and partnerships that support the creation and preservation of income-restricted affordable housing. The division also assists residents in securing affordable housing options through targeted programs such as down-payment assistance and housing counseling.

Strategies

HOST's Strategic Plan is centered around a vision of a healthy, housed, and connected Denver. HOST is committed to advancing equity across the department's work such that race no longer predicts outcomes for involuntary displacement, homelessness, homeownership, or cost burden. The plan is available at www.denvergov.org/housingfiveyearplan.

The Division of Operations and Impact

- Engage key stakeholders, community members, and media partners to ensure residents are well-informed about and have equitable access to City and partner resources related to housing stability, housing opportunity, and homelessness resolution while also ensuring that programs are shaped by the input and needs of Denver residents.
- Facilitate the coordination of key operational functions across HOST divisions, including contract management, compliance and monitoring, data management and analysis, executive support, and policy development.
- Ensure effective oversight of the existing affordable housing portfolio by monitoring existing loans and collaborating with the asset management team to maintain compliance with established agreements.
- Develop and track budgets and expenditures related to investments in housing stability, housing opportunity, and homelessness resolution contracts.

The Division of Housing Stability and Homelessness Resolution

- Collaborate with shelter and service providers to assist individuals experiencing a crisis in achieving resolution to an episode of homelessness.
- Facilitate access to housing solutions for residents experiencing homelessness, ensuring alignment with appropriate support services.
- Collaborate with city agencies and stakeholder partners to develop, implement, and evaluate policies aimed at stabilizing residents at risk of displacement.

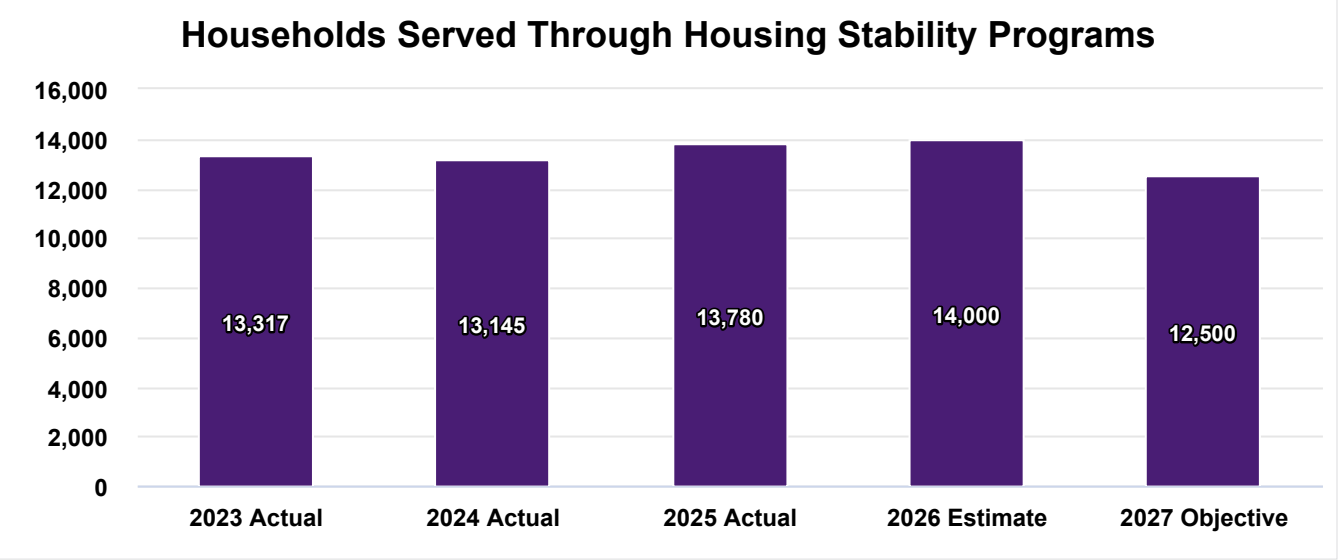
- Oversee the administration of Denver's shelter system—including hotel-based shelters, micro-communities, congregate shelters, and other models—designed to support individuals in transitioning from unsheltered homelessness to long-term housing stability.
- Link residents experiencing homelessness to housing solutions integrated with appropriate supportive services.
- Enhance available resources and solutions to assist individuals transitioning from homelessness to stable housing.

The Division of Housing Opportunity

- Partner with internal and external stakeholders to invest in the development and preservation of affordable rental and homeownership housing across the income spectrum.
- Ensure compliance with quality standards, affordability criteria, and other regulatory requirements for affordable housing units funded through federal and local sources.
- Coordinate policy development and lead negotiations at strategic sites across the city where affordable housing is integrated with market-rate and mixed-use developments.
- Provide robust oversight of the city's existing portfolio of affordable homeownership units by fostering partnerships with lenders, property owners/managers, and real estate professionals to connect low- and moderate-income households to available affordable housing opportunities.

Performance and Program Highlights

Following extensive community engagement, Denver City Council adopted HOST's Five-Year Strategic Plan for 2022–2026. In addition, HOST is engaged in other strategic planning efforts for 2027 and beyond. HOST's strategic plans outline both departmental and citywide goals, along with performance measures to monitor progress. Key metrics are highlighted in the 2027 budget book, with additional data available through HOST's public dashboard.



Households Served Through Housing Stability Programs tracks how many households receive support from HOST and its partners to stay in their homes. This includes a broad array of prevention and stability programs, including eviction and foreclosure prevention, fair housing education, home accessibility upgrades, and temporary rental and utility assistance (TRUA). These programs expanded significantly in 2020 due to federal COVID-19 relief funding, and the City was able to leverage one-time local and federal funds in subsequent years to maintain similar levels of investment.

Looking ahead to 2027, the one-time resources supporting stability and prevention programs, such as American Rescue Plan Act (ARPA) Recovery dollars, have concluded. Given the reduced level of resources compared to prior

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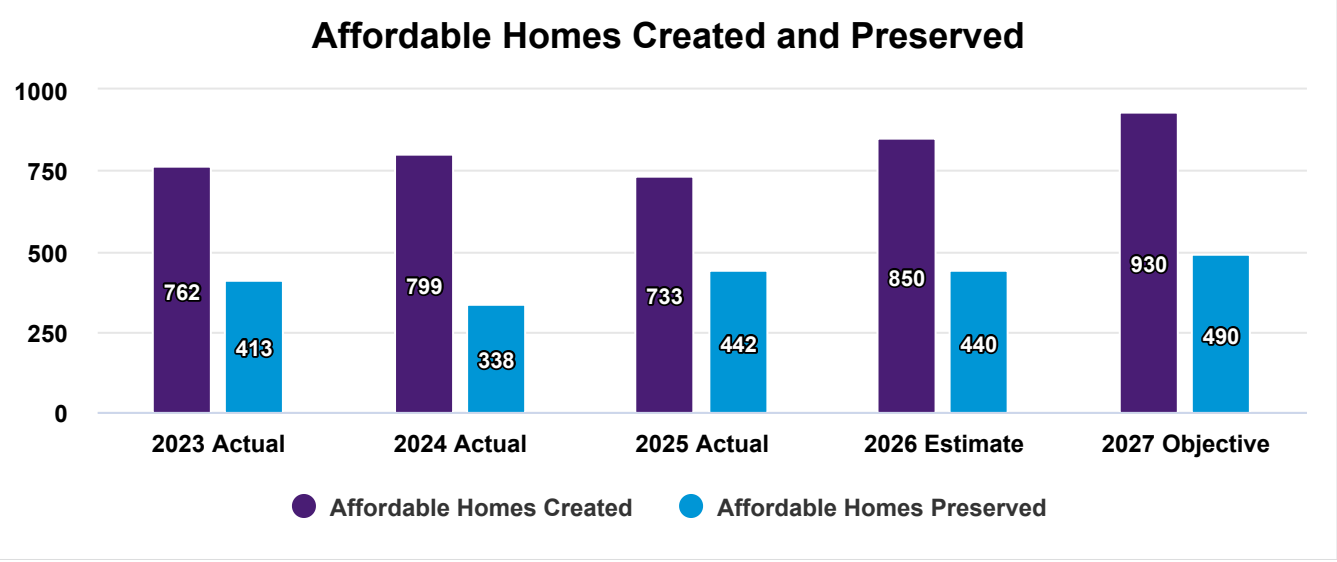
years and the continuing upward trend in need, HOST will prioritize assistance for households at highest risk of eviction, particularly those unlikely to recover on their own and who may face homelessness without support. To ensure these programs are achieving their intended outcomes, HOST will continue conducting additional research in 2027 to better understand how to help more residents remain in their homes and in the communities they choose.

Performance Measures	2023 Actuals	2024 Actuals	2025 Actuals	2026 Estimate	2027 Objective
Eviction Legal Defense					
Households served in eviction legal defense programs	2,485	3,331	3,584	3,055	3,055
Eviction filings	12,969	15,960	15,953	16,249	16,500
Supportive Housing Programs					
Households served in rehousing and supportive housing programs	3,200	3,200	3,283	3,200	3,200

Households Served in Eviction Legal Defense Programs measures the number of households that receive legal support from HOST partners during eviction proceedings. This program expanded in 2022 to meet growing demand and to implement the requirements of Article IX of Chapter 27, Tenant Legal Services, in the Denver Revised Municipal Code.

Annual Number of Eviction Filings tracks how often landlords in the City and County of Denver file eviction cases with the Denver County Court. This typically happens after a tenant receives notice of a lease violation and does not resolve it within the required timeframe. With limited resources and unprecedented demand for emergency rental assistance at the local and state levels, programs shifted focus from prevention to prioritize applicants who are already in the court eviction process instead of on prevention. While eviction filings rose steadily over recent years, they leveled off in 2025 and are projected to grow slightly in 2026 and 2027.

Households Served in Rehousing and Supportive Housing Programs tracks the number of households supported each year through HOST-funded programs designed to help people transition from homelessness to stable housing. This includes services such as rapid resolution, rapid rehousing, transitional housing, and supportive housing. While the City has lost some of its federal and state housing vouchers, it has invested more Homelessness Resolution Fund dollars to ensure exits from homelessness do not decline.



Affordable Homes Created measures the number of new units for which HOST's partners receive funding to support creation of homes with affordability restrictions. The number of projected affordable homes created is based on the known pipeline of development opportunities and currently available funding. It is subject to change as development opportunities or other funding resources are available throughout the year.

Affordable Homes Preserved measures the number of existing housing units that are maintained as affordable through support from HOST and investments in naturally occurring affordable housing (NOAH) at risk of market-rate conversion to ensure rents remain affordable and the building is sustainable in the long term. The projected number is based on the current pipeline of preservation opportunities and available funding and may change as new opportunities or funding sources emerge throughout the year. The 2027 projection reflects the preservation projects currently in HOST's pipeline that are expected to receive funding in that year. Unlike new development, preservation efforts can be less predictable, as opportunities often arise unexpectedly—such as the acquisition of NOAH properties or the sale of income-restricted units.

Homelessness Resolution Fund (2020 Ballot Measure 2B)

Overview

In November 2020, Denver voters approved the creation of the Homelessness Resolution Fund, establishing a dedicated revenue stream to support individuals experiencing or exiting homelessness. The measure, placed on the ballot by Denver City Council in August 2020, enacted a 0.25 percent sales tax increase to fund permanent supportive housing, shelter, and tenant supportive services. Garnering support from over 60 percent of voters, the fund is focused on proven, people-centered solutions such as the development of supportive housing, 24/7 shelter options, and other innovative approaches to addressing homelessness.

Permitted uses of the Homelessness Resolution Fund include:

- Capital improvements, operations and maintenance, and services;
- New or renovated housing, rental assistance, or supportive services;
- New or existing shelter capacity, improvement, operations, services, and accessibility for those experiencing homelessness including underserved populations;
- Other services or supports for those experiencing homelessness, including for those who are unsheltered; and
- Administrative costs (up to eight percent per year).

Budget Detail

Homelessness Resolution SRF 16813 - 0145000	2025 Actuals	2026 Original Appropriation	2027 Recommended	$ Change	% Change
Expenditures					
Unit Development and Preservation	11,104,461	3,655,500	4,776,136	1,120,636	30.66%
Housing Assistance	3,347,680	10,018,595	5,353,361	(4,665,234)	(46.57%)
Shelter and Services	39,796,752	36,114,228	41,838,062	5,723,834	15.85%
Administration	2,302,716	2,133,316	2,381,917	248,601	11.65%
Total Homelessness Resolution Expenditures	**56,551,609**	**51,921,639**	**54,349,476**	**2,427,837**	**4.68%**
Homelessness Resolution Fund FTEs	**17.00**	**16.00**	**16.00**	**-**	0.00%

Note: The Homelessness Resolution Fund is an appropriated, non-lapsing fund. Unspent appropriation and encumbrances are automatically rolled from the prior year into the next fiscal year when the year closes. The 2026 and 2027 columns in this table reflect only new appropriation for the fund and do not include the amounts rolled forward from the prior year, unlike the other tables in the budget book where this fund is presented. However, the 2025 actuals column contains actual expenditures and therefore includes rolled budget from prior years.

2027 Anticipated Expenditures by Permitted Uses

Unit Development and Preservation investments of approximately $4.8 million will support housing development, gap financing, project-based vouchers, and support services.

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Housing Assistance investments of approximately $5.4 million will provide rental assistance with services to help households regain stable housing through rapid rehousing, scattered site supportive housing, and other housing programs.

Shelter and Services investments of approximately $41.8 million will provide continued support for around-the-clock shelter across Denver's shelter network with supportive services, a prioritized focus on expanding access to family shelter, and support of operating expenses for the hotel purchases funded through American Rescue Plan Act dollars in 2024.

Administration support of $2.4 million will help HOST successfully administer and report on outcomes achieved through the fund. This includes support for development, program administration, finance, contracts, and other critical infrastructure.

Affordable Housing Funds

Overview

In September 2016, City Council passed an ordinance to create two Affordable Housing Funds (known collectively as the "Affordable Housing Fund") to provide revenue for housing development, preservation, and programs. The Affordable Housing Fund was originally supported through property taxes and a linkage fee on new development.

Additional support for the Affordable Housing Fund was added starting in 2018 through a dedicated sales tax on recreational marijuana. These resources generate more than $30 million annually to serve residents across the housing continuum who face a range of housing challenges. People experiencing homelessness, renters, and those working to achieve or maintain homeownership are all beneficiaries of the funds. In June 2022, City Council passed an ordinance to approve the "Expanding Housing Affordability" policy, a joint effort by the Department of Community Planning and Development and HOST to create more affordable housing options for the city's workforce and support funding for the Affordable Housing Fund. The law requires new residential development of ten units or more to designate eight percent to twelve percent of the units as affordable, regardless of whether the home is for rent or for sale. In higher-cost areas of the city, such as downtown, developers will need to provide two percent to three percent more affordable units. The law also gradually increases the linkage fee through updates in 2022, 2023, 2024, and 2025.

Permitted uses of the Affordable Housing Fund include:

- Production and preservation of rental housing, including renter assistance programs;*
- Production and preservation of for-sale housing;*
- Homebuyer assistance programs;
- Development and preservation of supportive housing for people experiencing homelessness and supportive services (up to ten percent of property tax and other revenue funds per year)
- Programs supporting low-income at-risk individuals in danger of losing their homes, mitigating the risk of gentrification and involuntary displacement, and other housing programs; and
- Administrative costs (up to eight percent per year).

*Linkage fee revenue can only support new construction of housing units, while property tax revenue can support both new construction and preservation.

Budget Detail

Affordable Housing Funds (16606 & 16607)	2025 Actuals	2026 Original Appropriation	2027 Proposed	$ Change	% Change
Expenditures by Fund					
Affordable Housing Property Tax and Other Local Revenue Fund (16606)	30,099,096	17,962,272	17,143,329	(818,943)	(4.56%)

Affordable Housing Funds (16606 & 16607)	2025 Actuals	2026 Original Appropriation	2027 Proposed	$ Change	% Change
Affordable Housing Linkage Fee Revenue Fund (16607)	18,016,889	21,000,000	20,000,000	(1,000,000)	(4.76%)
Total Program Expenditures	**48,115,985**	**38,962,272**	**37,143,329**	**(1,818,943)**	**(4.67%)**
Revenues by Fund					
Affordable Housing Property Tax and Other Local Revenue Fund (16606)	30,597,664	17,962,272	17,143,329	(818,943)	(4.56%)
Affordable Housing Linkage Fee Revenue Fund (16607)	16,946,664	20,000,000	20,000,000	-	0.00%
Total Program Revenues	**47,544,328**	**37,962,272**	**37,143,329**	**(818,943)**	**(2.16%)**

Note: The Affordable Housing Property Tax and Other Local Revenue Fund, 16606, is an appropriated, non-lapsing fund. Unspent appropriation and encumbrances are automatically rolled from the prior year into the next fiscal year when the year closes. The 2026 and 2027 columns in this table reflect only new appropriation for fund 16606 and do not include the amounts rolled forward from the prior year, unlike the other tables in the budget book where this fund is presented. However, the 2025 actuals column contains actual expenditures and therefore include rolled budget from prior years. The 2025 revenue in fund 16606 includes $14 million in one-time transfers from the Coronavirus Emergency Response Fund, of which $12 million was budgeted for TRUA and $2 million was budgeted for eviction legal defense. In both 2026 and 2027, revenue in fund 16606 includes a $1.7 million transfer from Denver Human Services (DHS) for TRUA that previously supported DHS' General Assistance program, which also provided rental assistance.

The Affordable Housing Linkage Fee Revenue Fund, 16607, is a revenue-based fund, so the 2026 and 2027 expenditures reflect spending plans supported by cash in the fund.

Affordable Housing Funds (16606 & 16607)	2025 Actuals	2026 Original Appropriation	2027 Recommended	$ Change	% Change
Expenditures					
Unit Development and Preservation	30,451,675	33,575,629	30,628,500	(2,947,129)	(8.78%)
Housing Assistance	15,928,357	3,200,000	4,746,246	1,546,246	48.32%
Administration	1,735,952	2,186,643	1,768,583	(418,060)	(19.12%)
Total Affordable Housing Funds Expenditures	**48,115,984**	**38,962,272**	**37,143,329**	**(1,818,943)**	**(4.67%)**
Affordable Housing Funds FTEs	**15.00**	**16.00**	**15.00**	**(1.00)**	**0.00%**

2027 Anticipated Expenditures by Permitted Uses

Unit Development and Preservation investments of approximately $30.6 million will support housing development gap financing to create and preserve units with affordability restrictions.

Housing Assistance investments of approximately $4.7 million will help provide rental and utility assistance to stabilize those most at risk of displacement, as well as bridge housing and rehousing support for people experiencing homelessness.

Administration support of approximately $1.8 million will help HOST successfully administer and report on outcomes achieved through the fund. This includes support for development, program administration, finance, contracts, and other critical infrastructure.

Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Department of Housing Stability	67,970,895	72,186,572	71,295,958	(890,614)	(1.23%)
General Fund Expenditures Total	**67,970,895**	**72,186,572**	**71,295,958**	**(890,614)**	**(1.23%)**
General Fund Expenditures by Type					
Personnel Services	10,230,060	9,685,404	9,984,257	298,853	3.09%

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	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
Services and Supplies	57,728,469	62,419,778	61,230,311	(1,189,467)	(1.91%)
Capital Equipment	-	2,000	2,000	-	0.00%
Internal Services and Misc.	12,365	79,390	79,390	-	0.00%
General Fund Expenditures Total	**67,970,895**	**72,186,572**	**71,295,958**	**(890,614)**	**(1.23%)**
Other Program Funding Sources					
Special Revenue Funds Expenditures					
General Government	3,641,263	2,000,000	2,000,000	-	0.00%
Community Development	116,388,058	165,424,441	106,381,864	(59,042,577)	(35.69%)
Special Revenue Funds Total	**120,029,321**	**167,424,441**	**108,381,864**	**(59,042,577)**	**(35.27%)**
Grants					
Community Development	18,257,641	10,337,229	11,385,127	1,047,898	10.14%
General Government	12,833,985	10,052,746	1,015,000	(9,037,746)	(89.90%)
Grant/Other Capital Funds	74,239	-	-	-	0.00%
Grants Total	**31,165,865**	**20,389,975**	**12,400,127**	**(7,989,848)**	**(39.19%)**
Other Program Funding Sources Total	**151,195,186**	**187,814,416**	**120,781,991**	**(67,032,425)**	**(35.69%)**
Department Expenditures Total	**219,166,081**	**260,000,988**	**192,077,949**	**(67,923,039)**	**(26.12%)**
Personnel Full Time Equivalents (FTE)					
General Fund Operations	85.14	73.66	70.50	(3.16)	(4.29%)
Community Development	36.85	36.62	34.00	(2.62)	(7.15%)
Personnel Full Time Equivalents (FTE) Total	**121.99**	**110.28**	**104.50**	**(5.78)**	**(5.24%)**
General Fund Revenue					
Fees	248	-	-	-	0.00%
Miscellaneous Other	5,550,344	4,878,318	4,878,318	-	0.00%
General Fund Revenue Total	**5,550,593**	**4,878,318**	**4,878,318**	**-**	**0.00%**

Note: The significant decrease seen in "Department Expenditures Total" is partially due to the inclusion of appropriated, non-lapsing funds, in which unspent appropriation from the prior year increases the current year budget, while the 2027 appropriation only reflects new revenue. This increased the 2026 budget by $64,305,579 over the original 2026 budget. This includes $44,477,650 from the Homelessness Resolution Fund, $19,718,537 from the Affordable Housing Property Tax and Other Local Revenue Fund, and $109,392 from the Homeless Services Fund. Any unspent budget from these appropriated, non-lapsing funds in 2026 is available to spend in 2027.

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Operations and Impact		
Personnel Services		
• Fully budget positions that support HOST General Fund operations. These positions were previously funded by grants and other funding sources that no longer align with the work performed. Positions include 2 Administrator IIs, 2 Fiscal Administrator IIs, a Contract Administrator, a Financial Director, and a Senior Applications Support Administrator. This increase is entirely offset by eliminating vacant positions and reducing services and supplies.	3.64	542,700
• Eliminate vacant positions to offset fully budgeting the above positions. This includes an Administrator I, a Program Administrator, and a Program Manager, as well as positions partially budgeted in the General Fund, including 0.50 of a Fiscal Administrator I and 0.30 of a City Planner Associate.	(3.80)	(438,800)
Services and Supplies		
• Reduce professional services budget.	-	(149,900)
General Fund - Housing Stability and Homelessness Resolution		
Personnel Services		
• Remove 3 expiring, limited positions from the Newcomer Outreach Team, including 2 Outreach Case Coordinator IIs and an Outreach Case Coordinator I.	(3.00)	(244,400)

2027 Change Description	FTEs	Dollars
• Convert a limited Community Services Supervisor previously supporting the Newcomer Outreach Team to unlimited to support outreach work that is now folded into HOST's regular operations. There is no year-over-year FTE or budget increase since the position was budgeted through December 2026 and is now maintained in 2027. This conversion is offset by a reduction in services and supplies.	-	-
Services and Supplies		
• Remove one-time budget for Denver Day Works in 2026.	-	(550,000)
• Remove one-time budget for the Newcomer Outreach Team in 2026.	-	(275,000)
• Reduce professional services budget to offset converting a limited Community Services Supervisor to unlimited.	-	(110,600)
• Reduce professional services budget to partially offset budgeting positions in Operations and Impact.	-	(104,000)
Special Revenue Funds - Homelessness Resolution		
• Add budget for the projected increase in sales tax revenue.	-	2,882,270
• Remove budget due to unspent funds that rolled from 2025 into 2026. The 2027 budget only includes new revenue. Any remaining unspent budget in 2026 can be spent in 2027.	-	(44,477,700)
Special Revenue Funds - Affordable Housing Property Tax and Other Local Revenue		
• Remove budget due to unspent funds that rolled from 2025 into 2026. The 2027 budget only includes new revenue. Any remaining unspent budget in 2026 can be spent in 2027.	-	(19,718,500)
• Reduce budget to align with the 2027 revenue projection.	-	(712,400)
• Hold an Accountant Associate vacant to offset extending an expiring Program Manager.	(1.00)	(106,900)
Special Revenue Funds - All Other Funds		
• Add estimated expenditures in the Housing Incentive Program, Mandatory Affordable Housing Fee In-Lieu, and Revolving Affordable Housing Loan Funds for projects planned in 2027.	-	4,612,300
• Add Property Tax Rebate budget to re-establish budget that lapsed in 2025 to support more rebates in 2027.	-	832,100
• Reduce AHF Linkage Fee estimated expenditures to align with the 2027 revenue projection.	-	(1,000,000)
• Reduce estimated expenditures in the Skyline Administration and Skyline Housing Funds to spend down the program in 2026.	-	(539,300)
• Reduce estimated expenditures from Affordable Housing Remediation and Affordable Housing Incentive Fee Funds to align with 2027 programs.	-	(486,000)
• Reduce estimated expenditures in the Homeless Services Donations and Community Development Donations Funds to align with planned spend of remaining donations.	-	(228,500)
• Remove budget in the Homelessness Services Fund because no additional revenue is anticipated in 2027.	-	(109,400)
Grants		
• Add ARRA Neighborhood Stabilization estimated expenditures to align with planned development projects.	-	2,554,100
• Add estimated expenditures in the Proposition 123 Affordable Homeownership Program grant for 2027 programs.	-	1,212,000
• Add estimated expenditures in the HOPWA grant for 2027 programs while removing the FTE count for partial allocations of positions that perform General Fund functions.	(0.17)	493,000
• Reduce State and Local Fiscal Recovery Fund grant estimated expenditures due to the planned spend down and expiration of one-time funding for Recovery programs provided through ARPA. Expenditures in 2027 reflect spend-down of ARPA interest allocations, which can be spent beyond 2026.	-	(9,037,700)
• Remove estimated expenditures for expiring grants including the Good Neighbor Committee, Housing Needs Assessment Project, Transformational Homelessness Response, and State Tenancy Support Services.	-	(2,051,800)
• Reduce estimated expenditures in the HOME grant to align with current 2027 spending plan while removing the FTE count for partial allocations of positions that perform General Fund functions.	(0.95)	(1,149,700)
• Reduce estimated expenditures in the Community Solutions Capacity grant, which expires mid-2027. The FTE decrease reflects the expiration of a limited Management Analyst Associate.	(0.50)	(8,000)

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2027 Change Description

	FTEs	Dollars
The budgeted vacancy savings in the General Fund is $335,184.		

Budget Detail

Department of Housing Stability (0144000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	10,230,060	9,685,404	9,984,257	298,853	3.09%
Services and Supplies	57,728,469	62,419,778	61,230,311	(1,189,467)	(1.91%)
Capital Equipment	-	2,000	2,000	-	0.00%
Internal Services and Misc.	12,365	79,390	79,390	-	0.00%
General Fund Expenditures Total	**67,970,895**	**72,186,572**	**71,295,958**	**(890,614)**	**(1.23%)**
General Fund Expenditures by Activity					
All In Mile High	33,709,638	33,633,742	28,612,091	(5,021,651)	(14.93%)
Homelessness Resolution	24,960,980	29,129,724	32,931,921	3,802,197	13.05%
Housing Opportunity	2,921,240	2,408,545	2,696,217	287,672	11.94%
Housing Stability	2,612,401	3,706,413	3,583,634	(122,779)	(3.31%)
Operations	3,766,636	3,308,148	3,472,095	163,947	4.96%
General Fund Expenditures Total	**67,970,895**	**72,186,572**	**71,295,958**	**(890,614)**	**(1.23%)**
General Fund FTE					
Operations	27.93	18.65	18.49	(0.16)	(0.86%)
Housing Stability	3.00	3.00	3.00	-	0.00%
Housing Opportunity	18.21	16.01	18.01	2.00	12.49%
Homelessness Resolution	15.00	12.00	10.00	(2.00)	(16.67%)
All In Mile High	21.00	24.00	21.00	(3.00)	(12.50%)
General Fund FTE Total	**85.14**	**73.66**	**70.50**	**(3.16)**	**(4.29%)**
General Fund Revenue					
Fees	248	-	-	-	0.00%
Miscellaneous Other	5,550,344	4,878,318	4,878,318	-	0.00%
General Fund Revenue Total	**5,550,593**	**4,878,318**	**4,878,318**	**-**	**0.00%**
Vacancy Savings			(335,184)		

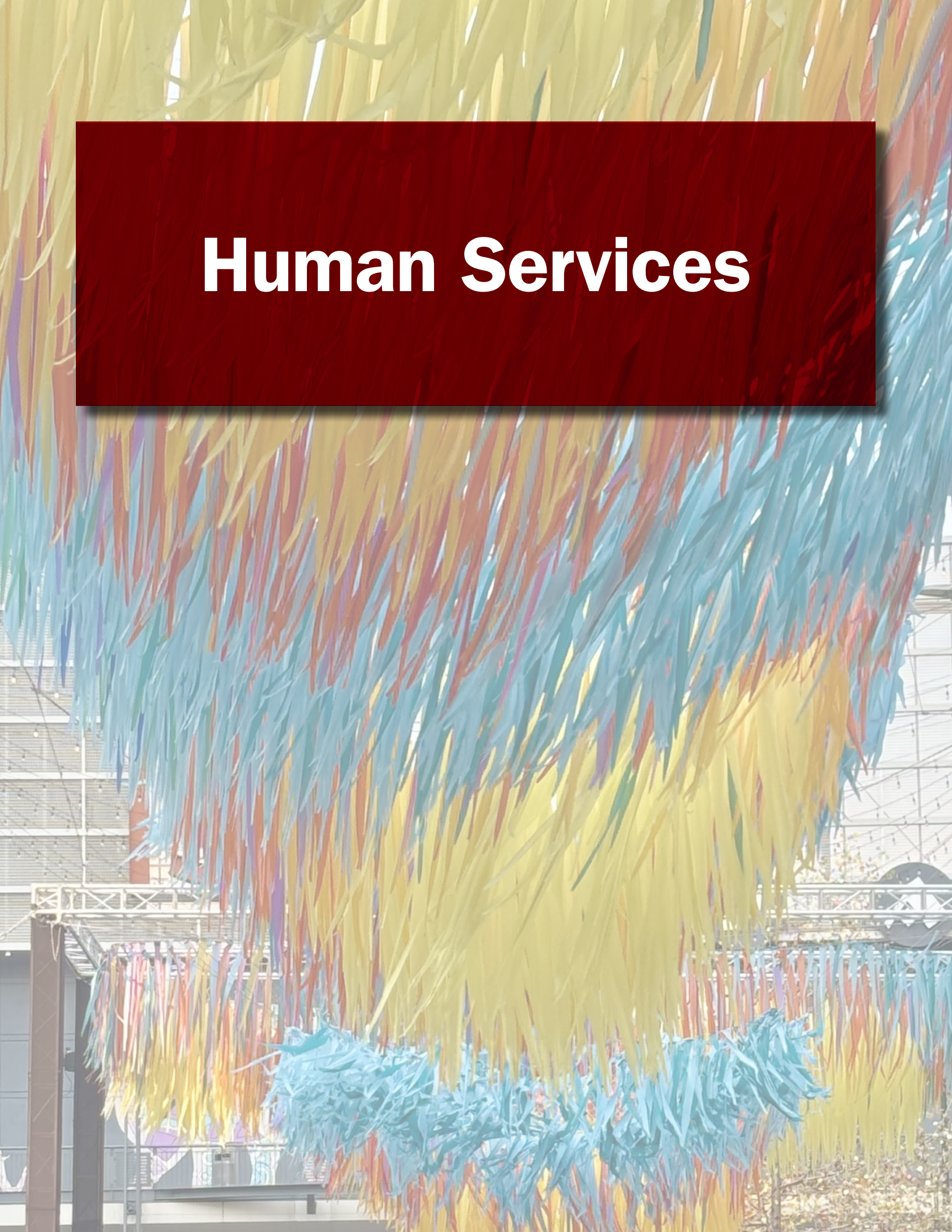
Department of Housing Stability Special Revenue Funds (0145000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Grant and SRF Expenditures by Type					
Personnel Services	3,761,661	9,903,385	4,643,634	(5,259,751)	(53.11%)
Services and Supplies	147,423,524	177,905,210	116,138,357	(61,766,853)	(34.72%)
Internal Services and Misc.	10,002	5,821	-	(5,821)	(100.00%)
Grant and SRF Expenditures Total	**151,195,186**	**187,814,416**	**120,781,991**	**(67,032,425)**	**(35.69%)**
Special Revenue Fund Expenditures					
Affordable Housing and Remediation Fund	78,131	310,000	235,000	(75,000)	(24.19%)
Affordable Housing Incentive Fee Fund	122,300	600,000	189,000	(411,000)	(68.50%)
Affordable Housing Linkage Fee Fund	18,016,889	21,000,000	20,000,000	(1,000,000)	(4.76%)
Affordable Housing Property Tax and Other Local Revenue	30,099,096	37,681,184	17,143,329	(20,537,855)	(54.50%)
Community Development-Donation	84,961	160,500	26,000	(134,500)	(83.80%)
Homeless Services Donations	-	94,000	-	(94,000)	(100.00%)
Homeless Services Fund	-	109,392	-	(109,392)	(100.00%)
Homelessness Resolution	56,551,609	95,935,406	54,349,476	(41,585,930)	(43.35%)
HOST Performance Contracts	3,545,850	3,377,000	3,377,000	-	0.00%

Department of Housing Stability Special Revenue Funds (0145000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Housing Incentive Program	227,941	239,345	3,214,629	2,975,284	1243.09%
Mandatory Affordable Housing Fee In-Lieu	-	-	1,500,000	1,500,000	0.00%
Metro Mortgage Assistance Program	3,641,263	2,000,000	2,000,000	-	0.00%
Property Tax Rebate	2,110,768	4,500,000	5,332,149	832,149	18.49%
Revolving Affordable Housing Loan Fund	4,190,000	-	137,000	137,000	0.00%
SIPPRA City Share	1,360,513	878,281	878,281	-	0.00%
Skyline - Administration	-	14,467	-	(14,467)	(100.00%)
Skyline - Housing	-	524,866	-	(524,866)	(100.00%)
Special Revenue Funds Total	**120,029,321**	**167,424,441**	**108,381,864**	**(59,042,577)**	**(35.27%)**
Grant Expenditures					
ARRA Neighborhood Stabilization	-	-	2,554,054	2,554,054	0.00%
CoC Backhome Support	82,506	-	-	-	0.00%
CoC Bedrock	634,880	-	-	-	0.00%
CoC Spectrum	355,462	-	-	-	0.00%
Community Solutions Capacity	78,969	60,264	52,230	(8,034)	(13.33%)
Emergency Solutions Grant	2,007,622	580,396	578,815	(1,581)	(0.27%)
Good Neighbor Committee	-	40,000	-	(40,000)	(100.00%)
HOME Award	5,482,886	3,762,714	2,612,994	(1,149,720)	(30.56%)
Homeless Shelter Utility Support	233,412	-	-	-	0.00%
HOPWA Award	3,472,119	3,729,068	4,222,034	492,966	13.22%
Housing Needs Assessment Project	-	240,701	-	(240,701)	(100.00%)
IHOI Award	620,394	-	-	-	0.00%
PROP 123 Affordable Homeownership Program (AHOP)	-	153,000	1,365,000	1,212,000	792.16%
Social Impact Partnerships to Pay for Results Act (SIPPRA)	120,839	-	-	-	0.00%
State and Local Fiscal Recovery Funds	12,833,985	10,052,746	1,015,000	(9,037,746)	(89.90%)
State Tenancy Support Services	651,559	475,200	-	(475,200)	(100.00%)
Strong Communities	1,113,915	-	-	-	0.00%
Supportive Housing Neighborhood Engagement Guide	222,243	-	-	-	0.00%
Transformational Homelessness Response	3,170,837	1,295,886	-	(1,295,886)	(100.00%)
Capital Project Grants					
State and Local Fiscal Recovery Funds	74,239	-	-	-	0.00%
Grants Total	**31,155,865**	**20,389,975**	**12,400,127**	**(7,989,848)**	**(39.19%)**
Total Program Expenditures	**151,185,186**	**187,814,416**	**120,781,991**	**(67,032,425)**	**(35.69%)**
SRF FTE					
Affordable Housing Property Tax and Other Local Revenue	15.00	16.00	15.00	(1.00)	(6.25%)
Homelessness Resolution	17.00	16.00	16.00	-	0.00%
Housing Incentive Program	2.50	2.50	2.50	-	0.00%
SRF FTE Total	**34.50**	**34.50**	**33.50**	**(1.00)**	**(2.90%)**
Grants FTE					
Community Solutions Capacity	-	1.00	0.50	(0.50)	(50.00%)
HOME Award	1.93	0.95	-	(0.95)	(100.00%)
HOPWA Award	0.42	0.17	-	(0.17)	(100.00%)
Grants FTE Total	**2.35**	**2.12**	**0.50**	**(1.62)**	**(76.42%)**
FTE Total	**36.85**	**36.62**	**34.00**	**(2.62)**	**(7.15%)**

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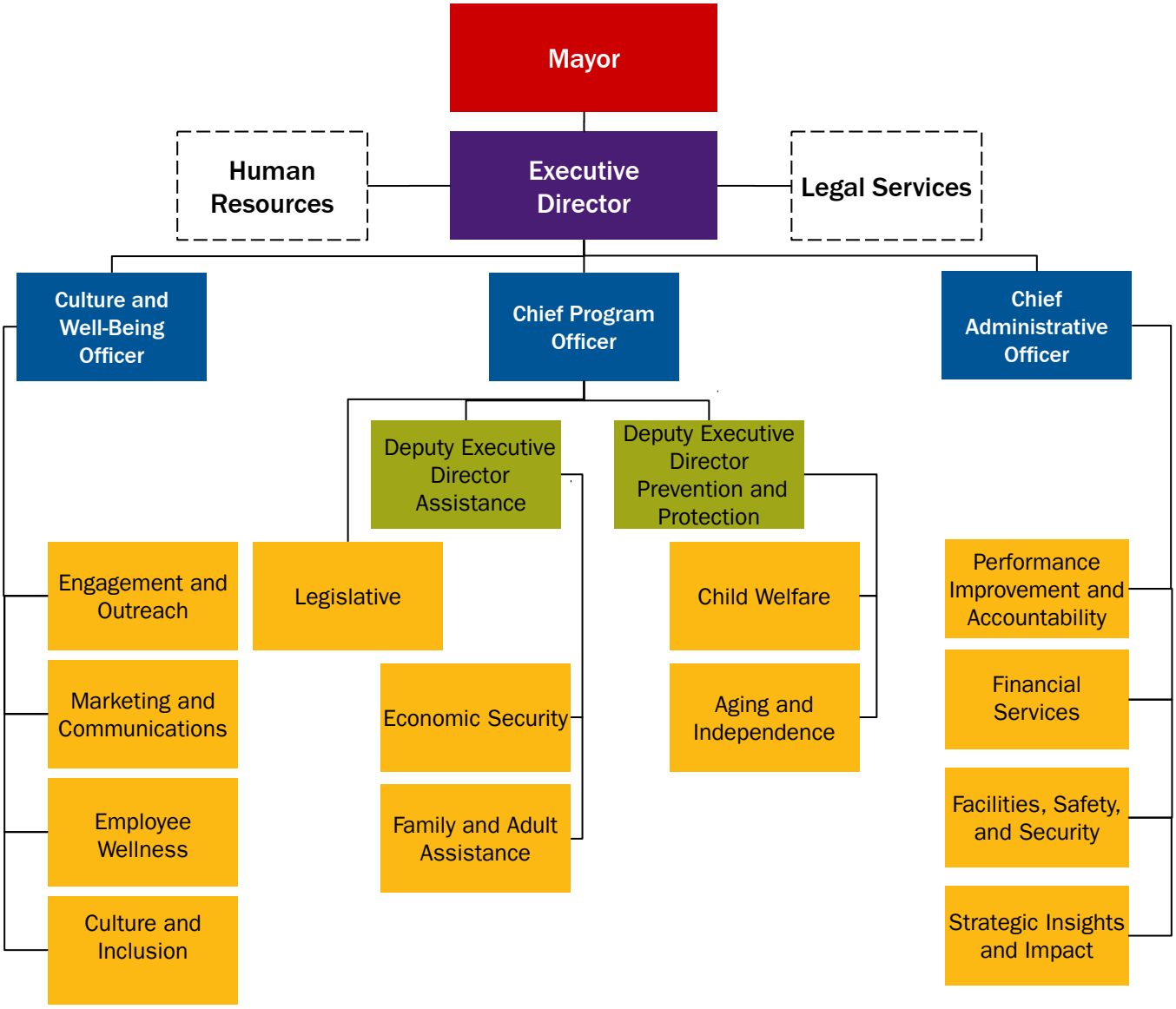
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Human Services



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Denver Human Services



Mission

We compassionately serve Denver residents by connecting them to basic needs, protective services, and community supports to improve their well-being.

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Department Summary

Denver Human Services (DHS) envisions a healthy community where people are connected, supported, safe, and well. More than one in three people in Denver turn to DHS for support during all stages of life. DHS is proud to employ a workforce that values empathy, inclusivity, integrity, and balance that strives every day to deliver essential services effectively and in a timely manner to those who rely on them.

In Colorado, many human services programs are state-supervised and county-administered. The state sets program rules and provides much of the funding, often using federal grants, but each of the state's 64 counties has a degree of flexibility to provide programs in line with local preferences. Denver is one of the State's two consolidated city and county government structures in the state (along with Broomfield) and acts as a county in terms of human services functions.

Counties pay a share of costs that varies by program and are funded primarily through local property taxes. Many counties use local revenue to administer discretionary human services programs specific to their county or to augment funding for mandated programs. Unlike most city agencies, DHS is not funded through the City's General Fund. Historically, DHS' property tax revenue has grown consistently while state and federal revenues have fluctuated more significantly from year to year. In 2027, DHS anticipates relatively flat to slightly declining revenue based on slightly declining state and federal appropriations and the resulting funding allocations to counties for some human services programs.

Services

DHS provides a variety of services related to income support for and protection of the community's most vulnerable residents. Many programs are mandated at the federal or state level. These include determining eligibility for Medicaid, Food Assistance, Colorado Works, Old Age Pension, Aid to Needy Disabled, and the Colorado Child Care Assistance Program (CCCAP) as well as establishing child support orders to facilitate payments by noncustodial parents.

Mandated protection services include receiving and assessing reports of suspected maltreatment or exploitation of children, youth, or at-risk adults. Interventions include partnering to mitigate identified concerns and providing services designed to strengthen individuals and families and to address safety, permanency, and well-being.

In collaboration with the Denver community, DHS provides preventative services and connection to resources that increase protective factors and reduce the risk of maltreatment or system involvement for individuals and families in need.

Some DHS programs are fully funded at the local level, including Burial Assistance and Intellectual and Developmental Disabilities Equitable Access to Services (IDDEAS). DHS determines eligibility for RTD LiVE through a contract with the Regional Transportation District, which reimburses the Department for associated costs.

Administration

Under the leadership of DHS's Executive Director, Administration is responsible for the overall management of the Department. Through agreements with the City Attorney's Office and Office of Human Resources, DHS has specialized legal and human resources teams embedded within the Department, with whom the Executive Director coordinates for their critical levels of support. The Executive Director supervises the Chief Program Officer, the Chief Administrative Officer, and the Culture and Well-Being Officer. The Department's Culture and Inclusion team reports to the Culture and Well-Being Officer.

Assistance

Assistance includes determining eligibility for state and federal programs, bolstering families' economic security with workforce and related support, and providing child support services. It has two divisions dedicated to each of those areas: Family and Adult Assistance and Economic Security. Programs administered through these divisions include food, cash, child care, child support, medical assistance, and workforce support. Assistance services are available online (https://denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Denver-Human-Services), by phone (720-944-4DHS), and in person at the Denver Human Services Richard T. Castro Building (1200 Federal Boulevard), the Denver Human Services East Office (3815 Steele Street),

the Arie P. Taylor Municipal Center (4685 Peoria Street), and the St. Francis Center (2323 Curtis Street). DHS continues to explore and find new ways to deliver accessible, client-facing services and meet individuals where they are. As an example, DHS began collaborating with Denver Public Library to send Outreach Case Coordinators to library locations to provide drop-in services to local community residents.

Prevention and Protection

Prevention and Protection includes two divisions: Child Welfare and Aging and Independence. Child Welfare case workers address challenges unique to each family or individual by identifying root causes and developing long-term solutions. DHS has adopted innovative approaches to preventing out-of-home placements for children who have experienced abuse or neglect and emphasizes kin placements when removal is necessary. The Aging and Independence division includes Adult Protection Services, Long Term Care, Burial Assistance, and Intellectual and Developmental Disabilities Equitable Access to Services (IDDEAS).

Strategies

The Department's strategic roadmap outlines the following overarching goals and strategies that provide direction for Denver Human Services, and they are based on input and feedback received from DHS customers, teammates, and community and service partners. DHS develops detailed annual plans to put these strategies into action and routinely measures progress on each. Each goal aligns with and supports one or more of the citywide goals. The Department's current and ongoing goals and strategies are as follows:

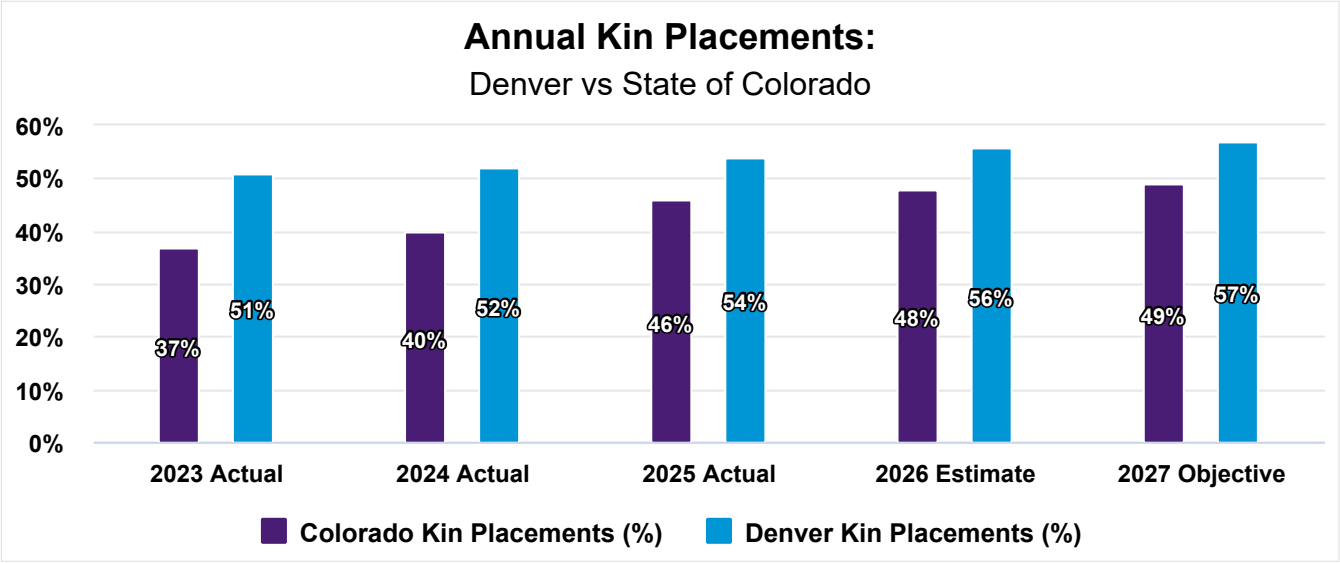
- Amplify the reach and influence of our programs and partnerships by:
  - Expanding access to our services by helping people know what they are eligible to receive, making it easier for them to apply and delivering services faster.
  - Measuring customer outcomes to ensure DHS is improving well-being, including safety, stability, and hope.
  - Helping make Denver the premier city in America to raise a family by collaborating with partners to strengthen prevention and supporting people to thrive after moving beyond DHS services.
- Uplift our team by fostering a healthy and supportive workplace using the following strategies:
  - Boosting employee engagement with a continued emphasis on flexibility and work-life balance.
  - Building a leadership initiative serving all DHS supervisors and managers, as well as team members aiming to enhance their leadership skills.
  - Revitalizing our facilities to create a better environment for our team, while continuing to prioritize employee and customer safety.
- Employ innovative approaches to maximize results for our customers by:
  - Strengthening collaboration and integration across our programs to provide customers with more holistic and efficient experiences.
  - Ensuring customers' voices and experiences are at the heart of program development, operations, and continuous improvement.
  - Prioritizing the use of data to inform decisions, track performance, and achieve transformative results.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Average number of SNAP recipients per month	106,878	115,386	118,206	113,317	108,000
Percent of Denver population eligible and enrolled in SNAP	99%	88%	89%	89%	90%
Average number of Medicaid recipients per month	244,623	211,607	210,739	204,586	200,000

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DHS is committed to ensuring that every individual in Denver has access to the support services for which they are eligible, enabling them to lead healthy and high-quality lives. These supports may include food assistance, Medicaid, and other essential benefits. DHS continues strategic outreach in neighborhoods where gaps in enrollment may still exist. H.R. 1 implemented stricter benefits-eligibility requirements. For the SNAP program, these requirements took effect on November 1, 2025, and for Medicaid, the effective date is October 1, 2026. These changes are expected to reduce program eligibility.



Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Average number of out-of-home placements per month	535	488	489	484	480

DHS is dedicated to advancing sustainable health, wellness, and safety outcomes for children and families in Denver. When placement is necessary, DHS prioritizes placements with kin, which provide better long-term outcomes for children, helping them maintain family and cultural ties. The protection and prevention strategies used by Child Welfare staff helped prevent out-of-home placements for Denver children from increasing substantially in 2025. In cases when placement of a child is necessary to ensure safety, DHS has increased placements with kin, improving the likelihood of reunification. Over the past three years, Denver has consistently outpaced the state in kin placements, averaging eight percentage points higher than the statewide rate.

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Percentage of total caseload with a legally-established court order	83%	81%	81%	82%	83%

Child Support Services boosts Denver families' economic resilience by ensuring children receive the financial support they need to thrive, even though they may not live with both parents. This is achieved through the establishment of paternity, the creation and enforcement of child support orders, and ongoing monitoring. In addition, the Parenthood Program connects parents with supportive resources to help address barriers that may impact their ability to meet support obligations.

A key performance metric for the Child Support Services program is the percentage of the total caseload with a legally established court order. Without a court order in place, the program cannot collect and distribute child support payments to families. The federal performance standard is set at 80 percent to maximize eligibility for

incentive funding. Denver's Child Support Services program has exceeded this benchmark for the past three years and anticipates continuing to surpass the goal in 2026 and 2027.

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Average number of Colorado Works/TANF recipients per month	7,919	9,611	9,569	7,895	7,000
Average number of children enrolled in CCCAP per month	2,932	3,062	2,696	2,257	2,000

Another key area supporting economic security is the Colorado Works program which provides income-qualified families monthly cash assistance payments and help preparing for and securing employment. Colorado Works/ Temporary Assistance for Needy Families (TANF) enrollment decreased last year, and DHS anticipates a slight decline in demand in the upcoming year.

DHS supports access to affordable child care for more than 2,200 children each month through CCCAP. Due to rising program costs as a result of state and federal legislative changes, Denver implemented a CCCAP enrollment freeze on January 1, 2025. Additionally, state and federal funding is anticipated to decline for the program slightly next year. The Colorado Department of Early Childhood oversees CCCAP and is working to better align it with the State's new universal pre-kindergarten (UPK) program, which in Denver is administered by the Denver Preschool Program.

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Annual DHS turnover (voluntary resignations)	12.0%	11.0%	8.4%	8.7%	10.0%

DHS's Office of Human Resources service group is dedicated to cultivating a healthy, connected, and well-equipped workforce capable of effectively serving and strengthening the Denver community. Recognizing that employees are an organization's most valuable asset, DHS invests in leadership development through a comprehensive training and development program for supervisors. In 2026, DHS launched the Conscious Leadership Program designed in partnership with The Human Blueprint. The goal of the program is to strengthen consistent, value-aligned leadership behaviors across DHS. DHS is proud to partner with the Office of Social Equity and Innovation to promote equity and social justice. DHS has a Culture and Well-being Officer who focuses on cultivating a human-centered workplace and offers wellness workshops to employees.

Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
Operating Expenditures by Agency					
Affordability Program	1,700,000	-	-	-	0.00%
Board / Developmentally Disabled	32,638,187	42,373,835	26,390,714	(15,983,121)	(37.72%)
Service Delivery and Admin	172,678,230	182,776,684	176,544,803	(6,231,881)	(3.41%)
Operating Expenditures Total	**207,016,417**	**225,150,519**	**202,935,517**	**(22,215,002)**	**(9.87%)**
Operating Expenditures by Type					
Personnel Services	130,671,565	126,834,984	124,193,243	(2,641,741)	(2.08%)
Services and Supplies	65,417,897	64,632,201	53,141,903	(11,490,298)	(17.78%)
Capital Equipment	477,850	776,750	776,750	-	0.00%
Internal Services and Misc.	10,449,104	11,540,054	11,582,341	42,287	0.37%
Restricted Budget	-	21,366,530	13,241,280	(8,125,250)	(38.03%)
Operating Expenditures Total	**207,016,417**	**225,150,519**	**202,935,517**	**(22,215,002)**	**(9.87%)**
Transfers					
Transfer to Alternative Transportation SRF	-	-	24,600	24,600	0.00%
Transfer to General Fund	24,800,000	5,000,000	-	(5,000,000)	(100.00%)
Transfer to Housing and Neighborhood Development	-	6,200,000	6,200,000	-	0.00%

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	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
Transfer to Human Services Special Revenue Fund	4,500,000	-	308,917	308,917	0.00%
Transfers Total	**29,300,000**	**11,200,000**	**6,533,517**	**(4,666,483)**	**(41.67%)**
Other Program Funding Sources					
Grants					
Human Services Administration	3,145,855	2,104,580	1,442,979	(661,601)	(31.44%)
Revenue-Based Special Revenue Funds					
Human Services Administration	8,722,369	4,166,340	4,166,340	-	0.00%
Other Program Funding Sources Total	**11,868,223**	**6,270,920**	**5,609,319**	**(661,601)**	**(10.55%)**
Expenditures Total	**248,184,640**	**242,621,439**	**215,078,353**	**(27,543,086)**	**(11.35%)**
Appropriated SRF Revenue					
Property	86,838,521	87,074,952	84,873,537	(2,201,415)	(2.53%)
Fees	6,759	-	-	-	0.00%
Use Charges	-	5,000	5,000	-	0.00%
Internal Service and Indirect Cost	309,836	80,000	80,000	-	0.00%
Miscellaneous Other	106,506,721	110,306,284	109,393,683	(912,601)	(0.83%)
Appropriated SRF Revenue Total	**193,661,838**	**197,466,236**	**194,352,220**	**(3,114,016)**	**(1.58%)**
Revenue-Based SRF Revenue					
Interest Income	6	-	-	-	0.00%
Fees	-	100,000	100,000	-	0.00%
Miscellaneous Other	1,592,343	1,155,000	1,155,000	-	0.00%
Internal Service and Indirect Cost	1,096	-	-	-	0.00%
Miscellaneous Other	3,160,787	-	-	-	0.00%
Revenue-Based SRF Revenue Total	**4,754,232**	**1,255,000**	**1,255,000**	**-**	**0.00%**
Revenue Total	**198,416,069**	**198,721,236**	**195,607,220**	**(3,114,016)**	**(1.57%)**
FTE					
Human Services	1,304.70	1,212.50	1,211.00	(1.50)	(0.12%)
FTE Total	**1,304.70**	**1,212.50**	**1,211.00**	**(1.50)**	**(0.12%)**
Fund Balance January 1	112,730,000	62,963,000	42,062,797	(20,900,203)	(33.19%)
Fund Balance December 31					
Reserve for TABOR Requirements	2,000,000	2,000,000	2,000,000	-	0.00%
Assigned Fund Balance	60,961,429	17,062,797	20,591,664	3,528,867	20.68%
Total Fund Balance December 31	**62,961,429**	**19,062,797**	**22,591,664**	**3,528,867**	**18.51%**
GASB54 Funds Net Change (13813)	**1,571**	**-**	**-**	**-**	**-**
Total ACFR Balance December 31	**62,963,000**	**19,062,797**	**22,591,664**	**3,528,867**	**18.51%**
Adjustment for Unspent Approp.	**-**	**21,000,000**	**20,000,000**	**(1,000,000)**	**(4.76%)**
Adjustment for Unspent Capital Improvements	**-**	**2,000,000**	**2,000,000**	**-**	**0.00%**
Adjusted Fund Balance	**62,963,000**	**42,062,797**	**44,591,664**	**2,528,867**	**6.01%**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
Agencywide		
• In 2026 DHS implemented a departmentwide reorganization that established additional cost centers and realigned budget allocations from existing cost centers to reflect the new organizational structure.		
Restricted Budget		
• Reduce to reflect 2026 reductions carried forward as restricted. Restricted budget remains in the DHS appropriation in case there is a change in revenue and more resources become available for programs. DHS cannot access this budget without approval from the Budget and Management Office.	-	(8,125,300)
Human Services Administration (13008-5511000)		
Personnel Services		
• Move 13 positions to Facilities, Safety, and Security to align with the DHS restructure. The budget for these positions has previously been moved.	(13.00)	
• Move 8 positions to Division of Strategic Insights and Impact to align with the DHS restructure. The budget for these positions has previously been moved.	(8.00)	-
• Move a Chief Culture and Well-Being Officer and an Executive Assistant II to People Operations to align with the DHS restructure. The budget for these positions has previously been moved.	(2.00)	-
• Move a Deputy Executive Director and an Executive Assistant II to Prevention and Protection Operations to align with the DHS restructure. The budget for these positions has previously been moved.	(2.00)	-
• Move a Chief Administrative Officer to Support Operations to align with the DHS restructure. The budget for this position has previously been moved.	(1.00)	-
• Move a Chief Program Officer to Program Operations to align with the DHS restructure. The budget for this position has previously been moved.	(1.00)	
• Move a Deputy Executive Director to Assistance Operations to align with the DHS restructure. The budget for this position has previously been moved.	(1.00)	-
• Move an Administrator II to Culture and Inclusion to align with the DHS restructure. The budget for this position has previously been moved.	(1.00)	-
• Move budget to restricted budget for estimated vacancy savings.	-	(250,000)
• Move a Strategic Advisor to Program Operations to align with the DHS restructure.	(1.00)	(170,700)
• Reduce budget by more than initially estimated through positions eliminated in 2026.	-	(87,600)
Services and Supplies		
• Restore one-time professional services budget moved to Colorado Works, Engagement and Outreach, Facilities, Security, and Safety, and Marketing and Communications in 2026.	-	2,055,900
• Move professional services budget to Economic Security to align with the DHS restructure.	-	(228,900)
Revenue		
• Decrease revenue to align with property tax revenue projection.	-	(1,148,500)
• Move revenue to Office of Human Resources to align with the DHS restructure.	-	(188,300)
• Move revenue to Facilities, Safety, and Security to align with the DHS restructure.	-	(173,400)
Grants		
• Move a Program Manager to Engagement and Outreach. The budget for this position has previously been moved.	(1.00)	-
• Reduce grant expenditures due to existing grants not yet having been renewed, including the Community Services Block Grant.	-	(433,300)
• Remove expenditures for expiring grants, including Pathways to Success, Promoting Safe and Stable Families, and RTD Transit Assistance.		(229,300)

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2027 Change Description	FTEs	Dollars
Human Services Office of Human Resources (13008-5530000)		
Internal Services		
• Reduce to align with compensation changes in the Office of Human Resources (OHR). OHR provides dedicated staff to DHS and charges DHS for those services.	-	(12,600)
Revenue		
• Add revenue moved from Human Services Administration to align with the DHS restructure.	-	188,300
Human Services Legal (13008-5514000)		
Internal Services		
• Increase to align with compensation changes in the City Attorney's Office (CAO). CAO provides dedicated staff to DHS and charges DHS for those services.	-	56,800
People Operations (13008-5539000)		
Personnel Services		
• Add a Chief Culture and Well-Being Officer and an Executive Assistant II moved from Human Services Administration to align with the DHS restructure. The budget for these positions has previously been moved.	2.00	-
Engagement & Outreach (13008-5536000)		
Personnel Services		
• Restore budget moved to restricted budget in 2026.	-	600,000
• Add 33 positions moved from Resource Engagement and Prevention to align with the DHS restructure. The budget for these positions has previously been moved.	33.00	-
• Add 10 positions moved from Economic Resilience to align with the DHS restructure. The budget for these positions has previously been moved.	10.00	-
• Add a Program Manager moved from Financial Services to align with the DHS restructure. The budget for this position has previously been moved.	1.00	-
• Add a Program Administrator moved from the Community Services Block Grant SRF to align with the DHS restructure. The budget for this position has previously been moved.	1.00	-
• Remove 2 expiring Eligibility Technician IIs and an Outreach Case Coordinator in June 2027.	(1.50)	(107,200)
• Remove one-time budget moved from Human Services Administration in 2026.	-	(85,200)
Revenue		
• Add revenue moved from Economic Resilience and Resource Engagement and Prevention to align with the DHS restructure.	-	440,000
Marketing & Communications (13008-5527200)		
Personnel Services		
• Move a Division Director to Aging and Independence to align with the DHS restructure. The budget for this position has previously been moved.	(1.00)	-
• Move budget to restricted budget for estimated vacancy savings.	-	(150,000)
Services and Supplies		
• Remove one-time professional services budget moved from Human Services Administration in 2026.	-	(10,700)
Culture & Inclusion (13008-5537000)		
Personnel Services		
• Add an Administrator II moved from Human Services Administration to align with the DHS restructure. The budget for this position has previously been moved.	1.00	-
Program Operations (13008-5545000)		
Personnel Services		
• Add a Strategic Advisor moved from Human Services Administration to align with the DHS restructure.	1.00	170,700

2027 Change Description	FTEs	Dollars
• Add a Chief Program Officer moved from Human Services Administration to align with the DHS restructure. The budget for this position has previously been moved.	1.00	-
Assistance Operations (13008-5546000)		
Personnel Services		
• Add a Deputy Executive Director moved from Human Services Administration to align with the DHS restructure. The budget for this position has previously been moved.	1.00	-
Economic Security (13008-5520000)		
Personnel Services		
• Add 105 positions moved from Child Support Enforcement to align with the DHS restructure. The budget for these positions has previously been moved.	105.00	-
• Add 48 positions moved from Economic Resilience to align with the DHS restructure. The budget for these positions has previously been moved.	48.00	-
• Move budget to restricted budget for estimated vacancy savings.	-	(1,000,000)
Services and Supplies		
• Restore social service payments budget moved to restricted budget in 2026.	-	2,300,000
• Add professional services budget moved from Human Services Administration to align with the DHS restructure.	-	228,900
• Remove one-time professional services budget moved from Human Services Administration in 2026.	-	(1,900,000)
Revenue		
• Add revenue moved from Economic Resilience and Child Support Enforcement to align with the DHS restructure.	-	22,152,300
Family & Adult Assistance (13008-5521000)		
Personnel Services		
• Add budget for the Long Term Care Team moved from Aging and Independence in May 2026. FTE positions have previously moved due to DHS restructure.	-	569,800
• Add 8 positions moved from Performance Improvement and Accountability to align with the DHS restructure. The budget for these positions has previously been moved.	8.00	-
• Add a Program Administrator moved from Resource Engagement and Prevention to align with the DHS restructure. The budget for this position has previously been moved.	1.00	-
• Move 36 positions to Aging and Independence to align with the DHS restructure. The budget for these positions has previously been moved.	(36.00)	-
• Move an Administrator II and an Administrator I to the Division of Strategic Insights and Impact to align with the DHS restructure. The budget for these positions has previously been moved.	(2.00)	-
• Reduce positions due to eliminating more than anticipated for 2026. The dollar amount is lower than the full costs of the positions due to vacancy savings adjustments related to restricted budget.	(7.00)	(615,800)
• Move budget to restricted budget for estimated vacancy savings.	-	(600,000)
Prevention & Protection Operations (13008-5547000)		
Personnel Services		
• Add a Deputy Executive Director and an Executive Assistant II from Human Services Administration to align with the DHS restructure. The budget for these positions has previously been moved.	2.00	-
Child Welfare Services (13008-5533000)		
Personnel Services		
• Add 9 positions from Resource Engagement and Prevention to align with the DHS restructure. The budget for these positions has previously been moved.	9.00	-
• Add a Social Caseworker Senior from Adult Protection Services to align with the DHS restructure. The budget for this position has previously been moved.	1.00	-
• Move budget to restricted budget for estimated vacancy savings.	-	(1,800,000)

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2027 Change Description	FTEs	Dollars
• Reduce positions due to eliminating more than anticipated for 2026. The dollar amount is lower than the full costs of the positions due to vacancy savings adjustments related to restricted budget.	(2.00)	(234,800)
Services and Supplies		
• Restore social service payments budget moved to restricted budget in 2026.	-	2,000,000
Aging & Independence (13008-5534000)		
Personnel Services		
• Add 36 positions moved from Family and Adult Assistance Division to align with the DHS restructure. The budget for these positions has previously been moved.	36.00	-
• Add 22 positions moved from Adult Protection Services to align with the DHS restructure. The budget for these positions has previously been moved.	22.00	-
• Add 5 positions moved from Resource Engagement and Protection to align with the DHS restructure. The budget for these positions has previously been moved.	5.00	-
• Add 4 positions moved from Economic Resilience to align with the DHS restructure. The budget for these positions has previously been moved.	4.00	-
• Add a Division Director moved from Marketing and Communications to align with the DHS restructure. The budget for this position has previously been moved.	1.00	-
• Move budget for the Long Term Care Team that moved to Family and Adult Division in May 2026. FTE positions have previously moved due to the DHS restructure.	-	(569,800)
Revenue		
• Add revenue moved from Adult Protective Services to align with the DHS restructure.	-	2,700,000
Support Operations (13008-5544000)		
Personnel Services		
• Add a Chief Administrative Officer moved from Human Services Administration to align with the DHS restructure. The budget for this position has previously been moved.	1.00	-
Performance Improvement & Accountability (13008-5517000)		
Personnel Services		
• Add positions due to eliminating fewer than anticipated for 2026. The dollar amount is lower than the full costs of the positions due to vacancy savings adjustments related to restricted budget.	5.00	190,700
• Move 10 positions to Division of Strategic Insights and Impact to align with the DHS restructure. The budget for these positions has previously been moved.	(10.00)	-
• Move 8 positions to Family and Adult Division to align with the DHS restructure. The budget for these positions has previously been moved.	(8.00)	-
• Move budget to restricted budget for estimated vacancy savings.	-	(400,000)
Financial Services (13008-5516000)		
Personnel Services		
• Add positions due to eliminating fewer than anticipated for 2026. The dollar amount is lower than the full costs of the positions due to vacancy savings adjustments related to restricted budget.	2.00	149,100
• Move a Program Manager to Engagement and Outreach to align with the DHS restructure. The budget for this position has previously been moved.	(1.00)	-
• Move budget to restricted budget for estimated vacancy savings.	-	(500,000)
Services and Supplies		
• Restore one-time professional services budget moved to Facilities, Security and Safety in 2026.	-	20,000
Facilities, Safety & Security (13008-5519000)		
Personnel Services		
• Add 13 positions moved from Human Services Administration to align with the DHS restructure. The budget for these positions has previously been moved.	13.00	-
Services and Supplies		
• Remove one-time professional services budget moved from Human Services Administration, Information Systems and Technology, and Financial Services in 2026.	-	(105,000)

2027 Change Description	FTEs	Dollars
Revenue		
• Add revenue moved from Human Services Administration to align with the DHS restructure.	-	173,400
Strategic Insights & Impact (13008-5518000)		
Personnel Services		
• Add 10 positions moved from Performance Improvement and Accountability to align with the DHS restructure. The budget for these positions has previously been moved.	10.00	-
• Add 8 positions moved from Human Services Administration. The budget for these positions has previously been moved.	8.00	-
• Add an Administrator II and an Administrator I moved from Family and Adult Assistance Division to align with the DHS restructure. The budget for these positions has previously been moved.	2.00	-
• Move budget to restricted budget for estimated vacancy savings.	-	(200,000)
Information Systems & Technology (13008-5515000)		
Personnel Services		
• Restore one-time professional services budget moved to Facilities, Security, and Safety in 2026.	-	25,000
Child Support Enforcement (13008-5522000)		
Personnel Services		
• Move 105 positions to Economic Security to align with the DHS restructure. The budget for these positions has previously been moved.	(105.00)	-
• Decrease positions due to eliminating more than anticipated for 2026.	(3.00)	-
Revenue		
• Move revenue to Economic Security to align with the DHS restructure.	-	(10,350,300)
• Decrease estimated revenue per projected decrease in spending.	-	(912,600)
Adult Protection Services (13008-5523000)		
Personnel Services		
• Add a position due to eliminating fewer than anticipated for 2026.	1.00	-
• Move 22 positions to Aging and Independence to align with the DHS restructure. The budget for these positions has previously been moved.	(22.00)	-
• Move a Social Caseworker Senior to Child Welfare Services to align with the DHS restructure. The budget for this position has previously been moved.	(1.00)	-
Revenue		
• Move revenue to Aging and Independence to align with the DHS restructure.	-	(2,700,000)
Resource Engagement & Prevention (13008-5527100)		
Personnel Services		
• Move 33 positions to Engagement and Outreach to align with the DHS restructure. The budget for these positions has previously been moved.	(33.00)	-
• Move 9 positions to Child Welfare Services to align with the DHS restructure. The budget for these positions has previously been moved.	(9.00)	-
• Move 5 positions to Aging and Independence to align with the DHS restructure. The budget for these positions has previously been moved.	(5.00)	-
• Decrease positions due to eliminating more than anticipated for 2026.	(2.00)	-
• Move a Program Administrator to Family and Adult Assistance to align with the DHS restructure. The budget for this position has previously been moved.	(1.00)	-
Revenue		
• Move revenue to Engagement and Outreach to align with the DHS restructure.	-	(140,000)
Economic Resilience (13008-5528000)		
Personnel Services		
• Add positions due to eliminating fewer than anticipated for 2026	6.00	-

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2027 Change Description	FTEs	Dollars
• Add an Eligibility Technician II from Family and Adult Division to align with DHS restructure. The budget for this position has previously been moved.	1.00	-
• Move 48 positions to Economic Security to align with the DHS restructure. The budget for these positions has previously been moved.	(48.00)	-
• Move 10 positions to Engagement and Outreach to align with DHS restructure. The budget for these positions has previously been moved.	(10.00)	-
• Move 4 positions to Aging and Independence to align with the DHS restructure. The budget for these positions has previously been moved.	(4.00)	-
• Move a Human Services Operations Supervisor to Family and Adult Division to align with the DHS restructure. The budget for this position has previously been moved.	(1.00)	-
Revenue		
• Move revenue to Economic Security and Engagement and Outreach to align with the DHS restructure.	-	(12,102,000)
Intellectual and Developmental Disabilities Equitable Access to Services (13304-5553000)		
Personnel Services		
• Reduce personnel services due to the budget roll-forward of unspent funds from 2025 to 2026. Unspent budget in 2026 will roll to 2027.	-	(91,700)
Services and Supplies		
• Reduce services and supplies due to the budget roll-forward of unspent funds from 2025 to 2026. Unspent budget in 2026 will roll to 2027.	-	(15,878,100)
Internal Services		
• Reduce internal services due to the budget roll-forward of unspent funds from 2025 to 2026. Unspent budget in 2026 will roll to 2027.	-	(1,300)
Revenue		
• Decrease revenue to align with property tax revenue projection.	-	(1,052,900)
Transfers		
• Add a one-time transfer from the Affordability Fund to the Service Delivery and Administration Fund to enable the closure of this fund, which is no longer used.		308,917
• Add a transfer from the Services Delivery and Administration Fund to the Alternative Transportation Special Revenue Fund to support free bus passes to employees.		24,600
• Remove a one-time transfer from the Border Crisis Response Fund to the General Fund.		(5,000,000)

DHS does not budget vacancy savings as a separate, across-the-board expenditure reduction. Instead, in 2027 like in 2026, some designated personnel funding is held as restricted budget and cannot be accessed without approval from the Budget and Management Office.

Budget Details

Human Services Administration (13008-5511000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	5,963,704	1,073,409	496,109	(577,300)	(53.78%)
Services and Supplies	7,876,253	2,340,918	4,168,576	1,827,658	78.07%
Capital Equipment	67,208	-	-	-	0.00%
Internal Services and Misc.	9,968,451	60,868	60,868	-	0.00%
Restricted Budget	-	1,764,543	1,810,000	45,457	2.58%
Expenditures Total	**23,875,615**	**5,239,738**	**6,535,553**	**1,295,815**	**24.73%**
Expenditures by Activity					
Legal Services Administration	7,433,674	-	-	-	0.00%
Office of the Manager	7,808,443	5,239,738	6,535,553	1,295,815	24.73%
Security, Facilities and Safety	6,532,989	-	-	-	0.00%
Staff Development/CSA Shared Services	2,100,510	-	-	-	0.00%
Expenditures Total	**23,875,615**	**5,239,738**	**6,535,553**	**1,295,815**	**24.73%**
Other Program Funding Sources					
Colorado Fatherhood Program	89,501	-	-	-	0.00%
Community Services Block Grant	997,266	774,338	427,124	(347,214)	(44.84%)
Pathways to Success	46,145	34,996	-	(34,996)	(100.00%)
Promoting Safe and Stable Families	217,368	170,307	-	(170,307)	(100.00%)
RTD Transit Assistance	26,375	23,969	-	(23,969)	(100.00%)
State and Local Fiscal Recovery Funds	98,854	-	-	-	0.00%
Unaccompanied Refugee Minors	1,670,345	1,100,970	1,015,855	(85,115)	(7.73%)
Grants Total	**3,145,855**	**2,104,580**	**1,442,979**	**(661,601)**	**(31.44%)**
Assistance Incentive Program	178,186	600,000	600,000	-	0.00%
Border Crisis Response	7,927,437	-	-	-	0.00%
Child Welfare Services	-	2,778,340	2,778,340	-	0.00%
DHS Volunteer Services Donation Fund	19,319	33,000	33,000	-	0.00%
Energy Assistance	122,239	125,000	125,000	-	0.00%
Family Crisis Project	12,653	-	-	-	0.00%
Integrated Care Management Incentive	370,014	230,000	230,000	-	0.00%
Parental Fees Incentive	92,520	400,000	400,000	-	0.00%
Special Revenue Funds Total	**8,722,369**	**4,166,340**	**4,166,340**	**-**	**0.00%**
Capital Projects					
Other Agency Capital Project	277,512	-	-	-	0.00%
Capital Projects Total	**277,512**	**-**	**-**	**-**	0.00%
Other Program Funding Sources Total	**12,145,735**	**6,270,920**	**5,609,319**	**(661,601)**	**(10.55%)**
Program Expenditures Total	**36,021,350**	**11,510,658**	**12,144,872**	**634,214**	**5.51%**
FTE					
Office of the Manager	22.00	22.00	5.00	(17.00)	(77.27%)
Security, Facilities and Safety	15.00	13.00	-	(13.00)	(100.00%)
Special Revenue Fund FTE Total	**37.00**	**35.00**	**5.00**	**(30.00)**	**(85.71%)**
Colorado Fatherhood Program	1.00	-	-	-	0.00%
Community Services Block Grant	1.00	1.00	-	(1.00)	(100.00%)
Unaccompanied Refugee Minors	4.50	4.50	4.50	-	0.00%
Grants FTE Total	**6.50**	**5.50**	**4.50**	**(1.00)**	**(18.18%)**
FTE Total	**43.50**	**40.50**	**9.50**	**(31.00)**	**(76.54%)**
Revenue					
Property	60,096,887	60,682,346	59,533,808	(1,148,538)	(1.89%)
Fees	6,759	-	-	-	0.00%
Internal Service and Indirect Cost	309,836	-	-	-	0.00%
Miscellaneous Other	37,202,252	35,260,658	34,899,037	(361,621)	(1.03%)

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Human Services Administration (13008-5511000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Revenue Total	**97,615,735**	**95,943,004**	**94,432,845**	**(1,510,159)**	**(1.57%)**

Human Services Office of Human Resources (13008-5530000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	-	200,086	200,086	-	0.00%
Services and Supplies	-	336,400	336,400	-	0.00%
Internal Services and Misc.	-	1,871,948	1,859,368	(12,580)	(0.67%)
Restricted Budget	-	286,541	286,541	-	0.00%
Expenditures Total	**-**	**2,694,975**	**2,682,395**	**(12,580)**	**(0.47%)**
Expenditures by Activity					
Office of Human Resources - Admin	-	2,694,975	2,682,395	(12,580)	(0.47%)
Expenditures Total	**-**	**2,694,975**	**2,682,395**	**(12,580)**	**(0.47%)**
Revenue					
Miscellaneous Other	-	-	188,266	188,266	0.00%
Revenue Total	**-**	**-**	**188,266**	**188,266**	**0.00%**

Human Services Legal (13008-5514000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Services and Supplies	-	216,941	218,941	2,000	0.92%
Internal Services and Misc.	-	7,761,066	7,817,882	56,816	0.73%
Restricted Budget	-	1,306,000	-	(1,306,000)	(100.00%)
Expenditures Total	**-**	**9,284,007**	**8,036,823**	**(1,247,184)**	**(13.43%)**
Expenditures by Activity					
Legal Services - Admin	-	9,284,007	8,036,823	(1,247,184)	(13.43%)
Expenditures Total	**-**	**9,284,007**	**8,036,823**	**(1,247,184)**	**(13.43%)**

People Operations (13008-5539000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	-	336,215	346,496	10,281	3.06%
Services and Supplies	-	11,340	11,340	-	0.00%
Internal Services and Misc.	-	648	648	-	0.00%
Expenditures Total	**-**	**348,203**	**358,484**	**10,281**	**2.95%**
Expenditures by Activity					
People Operations - Admin	-	348,203	358,484	10,281	2.95%
Expenditures Total	**-**	**348,203**	**358,484**	**10,281**	**2.95%**
FTE					
People Operations - Admin	-	-	2.00	2.00	0.00%
FTE Total	**-**	**-**	**2.00**	**2.00**	**0.00%**

Engagement & Outreach (5536000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	-	4,063,183	4,530,064	466,881	11.49%
Services and Supplies	-	497,330	497,330	-	0.00%
Internal Services and Misc.	-	648	648	-	0.00%
Restricted Budget	-	820,610	65,000	(755,610)	(92.08%)

Engagement & Outreach (5536000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures Total	**-**	**5,381,771**	**5,093,042**	**(288,729)**	**(5.36%)**
Expenditures by Activity					
E&O - Agency Trainers	-	250,056	246,003	(4,053)	(1.62%)
E&O - CSBG Admin	-	122,459	231,367	108,908	88.93%
E&O - Donations	-	168,252	162,679	(5,573)	(3.31%)
E&O - GIVE Outreach	-	328,869	447,764	118,895	36.15%
E&O - Outreach	-	1,615,718	1,725,861	110,143	6.82%
E&O - Parenthood/Fatherhood	-	471,569	360,606	(110,963)	(23.53%)
E&O - RTD LiVE	-	532,937	441,137	(91,800)	(17.23%)
E&O - Veteran Services	-	349,211	423,385	74,174	21.24%
Engagement & Outreach - Admin	-	1,542,700	1,054,240	(488,460)	(31.66%)
Expenditures Total	**-**	**5,381,771**	**5,093,042**	**(288,729)**	**(5.36%)**
FTE					
Engagement & Outreach - Admin	-	-	6.00	6.00	0.00%
E&O - Outreach	-	-	16.00	16.00	0.00%
E&O - Veteran Services	-	-	4.00	4.00	0.00%
E&O - Parenthood/Fatherhood	-	-	3.00	3.00	0.00%
E&O - GIVE Outreach	-	-	5.00	5.00	0.00%
E&O - Agency Trainers	-	-	2.00	2.00	0.00%
E&O - RTD LiVE	-	-	3.50	3.50	0.00%
E&O - CSBG Admin	-	-	2.00	2.00	0.00%
E&O - Donations	-	-	2.00	2.00	0.00%
FTE Total	**-**	**-**	**43.50**	**43.50**	**0.00%**
Revenue					
Internal Service and Indirect Cost	-	-	80,000	80,000	0.00%
Miscellaneous Other	-	-	360,000	360,000	0.00%
Revenue Total	**-**	**-**	**440,000**	**440,000**	**0.00%**

Marketing and Communications (13008-5527200)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	995,895	1,124,530	1,029,362	(95,168)	(8.46%)
Services and Supplies	53,985	138,077	127,350	(10,727)	(7.77%)
Internal Services and Misc.	648	1,000	1,000	-	0.00%
Restricted Budget	-	192,138	342,138	150,000	78.07%
Expenditures Total	**1,050,528**	**1,455,745**	**1,499,850**	**44,105**	**3.03%**
Expenditures by Activity					
Language Equity	3,179	100,000	100,000	-	0.00%
Marketing and Communications	1,047,349	1,355,745	1,399,850	44,105	3.25%
Expenditures Total	**1,050,528**	**1,455,745**	**1,499,850**	**44,105**	**3.03%**
FTE					
Marketing and Communications	9.00	8.00	7.00	(1.00)	(12.50%)
FTE Total	**9.00**	**8.00**	**7.00**	**(1.00)**	**(12.50%)**

Employee Wellness (13008-5538000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Services and Supplies	-	45,300	45,300	-	0.00%
Expenditures Total	**-**	**45,300**	**45,300**	**-**	**0.00%**
Expenditures by Activity					
Employee Wellness	-	45,300	45,300	-	0.00%

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Employee Wellness (13008-5538000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures Total	**-**	**45,300**	**45,300**	**-**	**0.00%**

Culture & Inclusion (13008-5537000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	-	135,428	157,424	21,996	16.24%
Services and Supplies	-	25,250	25,250	-	0.00%
Expenditures Total	**-**	**160,678**	**182,674**	**21,996**	**13.69%**
Expenditures by Activity					
Culture & Inclusion	-	160,678	182,674	21,996	13.69%
Expenditures Total	**-**	**160,678**	**182,674**	**21,996**	**13.69%**
FTE					
Culture & Inclusion	-	-	1.00	1.00	0.00%
FTE Total	**-**	**-**	**1.00**	**1.00**	**0.00%**

Program Operations (13008-5545000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	-	334,185	490,442	156,257	46.76%
Services and Supplies	-	5,250	5,250	-	0.00%
Expenditures Total	**-**	**339,435**	**495,692**	**156,257**	**46.03%**
Expenditures by Activity					
Program Operations - Admin	-	339,435	495,692	156,257	46.03%
Expenditures Total	**-**	**339,435**	**495,692**	**156,257**	**46.03%**
FTE					
Program Operations - Admin	-	-	2.00	2.00	0.00%
FTE Total	**-**	**-**	**2.00**	**2.00**	**0.00%**

Assistance Operations (13008-5546000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	-	239,720	245,549	5,829	2.43%
Services and Supplies	-	5,670	5,670	-	0.00%
Expenditures Total	**-**	**245,390**	**251,219**	**5,829**	**2.38%**
Expenditures by Activity					
Assistance Operations - Admin	-	245,390	251,219	5,829	2.38%
Expenditures Total	**-**	**245,390**	**251,219**	**5,829**	**2.38%**
FTE					
Assistance Operations - Admin	-	-	1.00	1.00	0.00%
FTE Total	**-**	**-**	**1.00**	**1.00**	**0.00%**

Economic Security (13008-5520000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	-	15,150,325	14,096,323	(1,054,002)	(6.96%)
Services and Supplies	-	8,167,216	8,796,154	628,938	7.70%
Internal Services and Misc.	-	21,296	20,648	(648)	(3.04%)
Restricted Budget	-	7,986,059	4,258,700	(3,727,359)	(46.67%)
Expenditures Total	**-**	**31,324,896**	**27,171,825**	**(4,153,071)**	**(13.26%)**
Expenditures by Activity					
Economic Security - Admin	-	7,294,850	540,825	(6,754,025)	(92.59%)
ES - Child Care Assistance	-	891,796	1,013,291	121,495	13.62%
ES - Child Care Assistance MOE	-	3,458,750	3,458,750	-	0.00%
ES - Child Support Services	-	11,470,348	10,012,570	(1,457,778)	(12.71%)
ES - Colorado Works	-	3,748,148	4,321,123	572,975	15.29%
ES - Colorado Works MOE	-	2,655,665	6,036,189	3,380,524	127.29%
ES - Snap to Success	-	1,805,339	1,789,077	(16,262)	(0.90%)
Expenditures Total	**-**	**31,324,896**	**27,171,825**	**(4,153,071)**	**(13.26%)**
FTE					
Economic Security - Admin	-	-	3.00	3.00	0.00%
ES - Child Support Services	-	-	104.00	104.00	0.00%
ES - Child Care Assistance	-	-	10.00	10.00	0.00%
ES - Snap to Success	-	-	15.00	15.00	0.00%
ES - Colorado Works	-	-	21.00	21.00	0.00%
FTE Total	**-**	**-**	**153.00**	**153.00**	**0.00%**
Revenue					
Miscellaneous Other	-	-	22,152,281	22,152,281	0.00%
Revenue Total	**-**	**-**	**22,152,281**	**22,152,281**	**0.00%**

Family and Adult Assistance Division (13008-5521000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	40,190,586	35,843,588	36,322,470	478,882	1.34%
Services and Supplies	478,363	363,110	363,110	-	0.00%
Internal Services and Misc.	6,210	6,000	6,000	-	0.00%
Restricted Budget	-	200,474	422,705	222,231	110.85%
Expenditures Total	**40,675,159**	**36,413,172**	**37,114,285**	**701,113**	**1.93%**
Expenditures by Activity					
Administration	12,600,282	12,878,186	11,821,516	(1,056,670)	(8.21%)
Adult Eligibility and Support Services	7,340,897	5,766,097	5,575,978	(190,119)	(3.30%)
Customer Contact Support	9,087,101	8,896,625	9,040,503	143,878	1.62%
Family Eligibility and Support Services	9,718,861	8,496,519	8,652,356	155,837	1.83%
LiEAP	-	12,352	12,352	-	0.00%
Medicaid Eligibility	1,928,018	363,393	2,011,580	1,648,187	453.55%
Expenditures Total	**40,675,159**	**36,413,172**	**37,114,285**	**701,113**	**1.93%**
FTE					
Administration	138.00	126.00	128.00	2.00	1.59%
Customer Contact Support	105.00	110.00	99.00	(11.00)	(10.00%)
Adult Eligibility and Support Services	70.00	81.00	59.00	(22.00)	(27.16%)
Family Eligibility and Support Services	92.00	92.00	85.00	(7.00)	(7.61%)
Medicaid Eligibility	19.00	19.00	21.00	2.00	10.53%
FTE Total	**424.00**	**428.00**	**392.00**	**(36.00)**	**(8.41%)**
Revenue					

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Family and Adult Assistance Division (13008-5521000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Miscellaneous Other	1,320,582	3,805,343	3,805,343	-	0.00%
Revenue Total	**1,320,582**	**3,805,343**	**3,805,343**	**-**	**0.00%**

Aid to Needy Disabled (13008 - 5541000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Services and Supplies	540,027	651,000	651,000	-	0.00%
Expenditures Total	**540,027**	**651,000**	**651,000**	**-**	**0.00%**
Expenditures by Activity					
Aid to Needy Disabled Administration	540,027	651,000	651,000	-	0.00%
Expenditures Total	**540,027**	**651,000**	**651,000**	**-**	**0.00%**
Revenue					
Miscellaneous Other	-	400,000	400,000	-	0.00%
Revenue Total	**-**	**400,000**	**400,000**	**-**	**0.00%**

Prevention and Protection Operations (13008-5547000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	-	373,255	383,566	10,311	2.76%
Services and Supplies	-	5,670	5,670	-	0.00%
Expenditures Total	**-**	**378,925**	**389,236**	**10,311**	**2.72%**
Expenditures by Activity					
Prevention and Protection Operations - Admin	-	378,925	389,236	10,311	2.72%
Expenditures Total	**-**	**378,925**	**389,236**	**10,311**	**2.72%**
FTE					
Prevention and Protection Operations - Admin	-	-	2.00	2.00	0.00%
FTE Total	**-**	**-**	**2.00**	**2.00**	**0.00%**

Child Welfare Services (13008-5533000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	36,417,199	38,060,375	36,856,338	(1,204,037)	(3.16%)
Services and Supplies	9,222,542	6,338,491	8,338,491	2,000,000	31.55%
Internal Services and Misc.	6,480	10,000	10,000	-	0.00%
Restricted Budget	-	4,779,937	3,680,000	(1,099,937)	(23.01%)
Expenditures Total	**45,646,222**	**49,188,803**	**48,884,829**	**(303,974)**	**(0.62%)**
Expenditures by Activity					
Administration	5,676,696	15,093,702	15,018,954	(74,748)	(0.50%)
Chafee Program	747,647	685,422	706,464	21,042	3.07%
Child Protection	4,000,871	-	-	-	0.00%
Core Services	1,021,864	-	-	-	0.00%
Direct Services	19,542,117	19,473,023	19,217,768	(255,255)	(1.31%)
Direct Services Special Funding	270,705	337,979	340,258	2,279	0.67%
Family Engagement	5,035,829	5,159,698	5,123,593	(36,105)	(0.70%)
Financial Support Services	2,740,214	2,801,019	2,854,351	53,332	1.90%
Foster Youth in Transition	6,063	-	-	-	0.00%
Permanency Planning and Adoption	54,734	-	-	-	0.00%
Placement Support Services	5,410,064	5,422,604	5,504,709	82,105	1.51%

Child Welfare Services (13008-5533000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Prevention Services	294,962	215,356	118,732	(96,624)	(44.87%)
Subsidized Adoption	1,128,761	-	-	-	0.00%
Utilization Management	(284,306)	-	-	-	0.00%
Expenditures Total	**45,646,222**	**49,188,803**	**48,884,829**	**(303,974)**	**(0.62%)**
FTE					
Administration	39.00	31.00	37.00	6.00	19.35%
Direct Services	186.00	186.00	191.00	5.00	2.69%
Direct Services Special Funding	3.00	3.00	3.00	-	0.00%
Prevention Services	2.00	2.00	1.00	(1.00)	(50.00%)
Family Engagement	44.00	44.00	43.00	(1.00)	(2.27%)
Financial Support Services	25.00	25.00	25.00	-	0.00%
Placement Support Services	46.00	46.00	45.00	(1.00)	(2.17%)
Chafee Program	6.00	6.00	6.00	-	0.00%
FTE Total	**351.00**	**343.00**	**351.00**	**8.00**	**2.33%**
Revenue					
Miscellaneous Other	40,451,310	43,410,305	43,410,305	-	0.00%
Revenue Total	**40,451,310**	**43,410,305**	**43,410,305**	**-**	**0.00%**

Aging and Independence (13008-5534000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	-	7,465,992	7,233,364	(232,628)	(3.12%)
Services and Supplies	-	414,191	414,191	-	0.00%
Internal Services and Misc.	-	1,000	1,000	-	0.00%
Restricted Budget	-	81,755	-	(81,755)	(100.00%)
Expenditures Total	**-**	**7,962,938**	**7,648,555**	**(314,383)**	**(3.95%)**
Expenditures by Activity					
Aging & Independence - Admin	-	327,547	350,969	23,422	7.15%
AID - Adult Protective Services	-	2,510,809	2,580,783	69,974	2.79%
AID - Burial Assistance	-	652,511	664,887	12,376	1.90%
AID - Complex Care	-	538,144	567,393	29,249	5.44%
AID - Long Term Care/Flex Team	-	3,933,927	3,484,523	(449,404)	(11.42%)
Expenditures Total	**-**	**7,962,938**	**7,648,555**	**(314,383)**	**(3.95%)**
FTE					
Aging & Independence - Admin	-	-	2.00	2.00	0.00%
AID - Adult Protective Services	-	-	22.00	22.00	0.00%
AID - Long Term Care/Flex Team	-	-	36.00	36.00	0.00%
AID - Complex Care	-	-	5.00	5.00	0.00%
AID - Burial Assistance	-	-	3.00	3.00	0.00%
FTE Total	**-**	**-**	**68.00**	**68.00**	**0.00%**
Revenue					
Miscellaneous Other	-	-	2,700,000	2,700,000	0.00%
Revenue Total	**-**	**-**	**2,700,000**	**2,700,000**	**0.00%**

Support Operations (13008-5544000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	-	308,230	320,707	12,477	4.05%
Services and Supplies	-	5,250	5,250	-	0.00%
Internal Services and Misc.	-	648	648	-	0.00%
Expenditures Total	**-**	**314,128**	**326,605**	**12,477**	**3.97%**
Expenditures by Activity					

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Support Operations (13008-5544000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Support Operations - Admin	-	314,128	326,605	12,477	3.97%
Expenditures Total	**-**	**314,128**	**326,605**	**12,477**	**3.97%**
FTE					
Support Operations - Admin	-	-	1.00	1.00	0.00%
FTE Total	**-**	**-**	**1.00**	**1.00**	**0.00%**

Performance Improvement and Accountability (13008-5517000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	13,490,174	10,391,424	10,148,964	(242,460)	(2.33%)
Services and Supplies	112,851	198,694	198,694	-	0.00%
Capital Equipment	-	5,000	5,000	-	0.00%
Internal Services and Misc.	8,910	10,000	10,000	-	0.00%
Restricted Budget	-	1,977,070	762,611	(1,214,459)	(61.43%)
Expenditures Total	**13,611,936**	**12,582,188**	**11,125,269**	**(1,456,919)**	**(11.58%)**
Expenditures by Activity					
Administration	1,342,884	3,182,339	1,608,288	(1,574,051)	(49.46%)
Data and IT Management	1,644,166	1,414,127	1,583,860	169,733	12.00%
Document Management	3,350,234	2,365,522	2,060,250	(305,272)	(12.91%)
Process Improvement Management	857,747	218,626	218,095	(531)	(0.24%)
Program Integrity	2,870,682	2,521,637	2,616,585	94,948	3.77%
Quality Improvement	3,137,615	2,384,024	2,656,261	272,237	11.42%
Technology and Security Support	408,608	495,913	381,930	(113,983)	(22.98%)
Expenditures Total	**13,611,936**	**12,582,188**	**11,125,269**	**(1,456,919)**	**(11.58%)**
FTE					
Administration	9.00	6.00	8.00	2.00	33.33%
Quality Improvement	25.00	19.00	21.00	2.00	10.53%
Data and IT Management	8.00	9.00	9.00	-	0.00%
Document Management	39.00	31.00	21.00	(10.00)	(32.26%)
Program Integrity	25.00	22.00	21.00	(1.00)	(4.55%)
Process Improvement Management	6.00	6.00	1.00	(5.00)	(83.33%)
Technology and Security Support	5.00	4.00	3.00	(1.00)	(25.00%)
FTE Total	**117.00**	**97.00**	**84.00**	**(13.00)**	**(13.40%)**
Revenue					
Miscellaneous Other	1,447,098	1,305,096	1,305,096	-	0.00%
Revenue Total	**1,447,098**	**1,305,096**	**1,305,096**	**-**	**0.00%**

Financial Services (13008-5516000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	5,555,933	5,402,958	5,225,602	(177,356)	(3.28%)
Services and Supplies	15,939	79,040	99,040	20,000	25.30%
Internal Services and Misc.	430,618	561,200	561,200	-	0.00%
Restricted Budget	-	892,066	430,000	(462,066)	(51.80%)
Expenditures Total	**6,002,490**	**6,935,264**	**6,315,842**	**(619,422)**	**(8.93%)**
Expenditures by Activity					
Accounting and State Reporting	1,266,960	240,541	120,362	(120,179)	(49.96%)
Administration	2,343,051	6,154,726	5,894,759	(259,967)	(4.22%)
Financial Operations	566,869	263,582	300,721	37,139	14.09%

Financial Services (13008-5516000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Grants Fiscal Management	1,825,610	276,415	-	(276,415)	(100.00%)
Expenditures Total	**6,002,490**	**6,935,264**	**6,315,842**	**(619,422)**	**(8.93%)**
FTE					
Administration	56.00	14.00	45.00	31.00	221.43%
Accounting and State Reporting	-	13.00	1.00	(12.00)	(92.31%)
Financial Operations	-	6.00	3.00	(3.00)	(50.00%)
Grants Fiscal Management	-	15.00	-	(15.00)	(100.00%)
FTE Total	**56.00**	**48.00**	**49.00**	**1.00**	**2.08%**
Revenue					
Use Charges	-	5,000	5,000	-	0.00%
Miscellaneous Other	4,626	-	-	-	0.00%
Revenue Total	**4,626**	**5,000**	**5,000**	**-**	**0.00%**

Facilities, Safety & Security (13008-5519000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	-	1,855,141	1,874,749	19,608	1.06%
Services and Supplies	-	2,693,217	2,588,217	(105,000)	(3.90%)
Internal Services and Misc.	-	1,224,431	1,224,431	-	0.00%
Restricted Budget	-	993,413	983,585	(9,828)	(0.99%)
Expenditures Total	**-**	**6,766,202**	**6,670,982**	**(95,220)**	**(1.41%)**
Expenditures by Activity					
Facilities, Safety & Security - Admin	-	1,333,887	360,351	(973,536)	(72.98%)
FSS - Facilities	-	3,055,550	3,945,499	889,949	29.13%
FSS - Safety	-	455,889	437,528	(18,361)	(4.03%)
FSS - Security	-	1,920,876	1,927,604	6,728	0.35%
Expenditures Total	**-**	**6,766,202**	**6,670,982**	**(95,220)**	**(1.41%)**
Facilities, Safety & Security - Admin	-	-	2.00	2.00	0.00%
FSS - Facilities	-	-	4.00	4.00	0.00%
FSS - Safety	-	-	3.00	3.00	0.00%
FSS - Security	-	-	4.00	4.00	0.00%
FTE Total	**-**	**-**	**13.00**	**13.00**	**0.00%**

Division of Strategic Insights and Impact (13008-5518000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	-	2,981,157	2,811,740	(169,417)	(5.68%)
Services and Supplies	-	20,900	20,900	-	0.00%
Internal Services and Misc.	-	3,000	3,000	-	0.00%
Restricted Budget	-	-	200,000	200,000	0.00%
Expenditures Total	**-**	**3,005,057**	**3,035,640**	**30,583**	**1.02%**
Expenditures by Activity					
Division of Strategic Insights and Impact	-	3,005,057	3,035,640	30,583	1.02%
Expenditures Total	**-**	**3,005,057**	**3,035,640**	**30,583**	**1.02%**
FTE					
Division of Strategic Insights and Impact	-	-	20.00	20.00	0.00%
FTE Total	**-**	**-**	**20.00**	**20.00**	**0.00%**

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Information System and Technology (13008-5515000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	902,333	918,973	950,733	31,760	3.46%
Services and Supplies	142,655	277,220	302,220	25,000	9.02%
Capital Equipment	410,643	771,750	771,750	-	0.00%
Internal Services and Misc.	5,454	5,000	5,000	-	0.00%
Restricted Budget	-	85,924	-	(85,924)	(100.00%)
Expenditures Total	**1,461,085**	**2,058,867**	**2,029,703**	**(29,164)**	**(1.42%)**
Expenditures by Activity					
Administration	1,461,085	2,058,867	2,029,703	(29,164)	(1.42%)
Expenditures Total	**1,461,085**	**2,058,867**	**2,029,703**	**(29,164)**	**(1.42%)**
FTE					
Administration	9.00	8.00	8.00	-	0.00%
FTE Total	**9.00**	**8.00**	**8.00**	**-**	**0.00%**

Child Support Enforcement (13008-5522000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	10,978,822	2	-	(2)	(100.00%)
Services and Supplies	131,285	-	-	-	0.00%
Internal Services and Misc.	19,706	-	-	-	0.00%
Expenditures Total	**11,129,812**	**2**	**-**	**(2)**	**(100.00%)**
Expenditures by Activity					
Administration	1,109,722	2	-	(2)	(100.00%)
Child Support Services	10,020,091	-	-	-	0.00%
Expenditures Total	**11,129,812**	**2**	**-**	**(2)**	**(100.00%)**
FTE					
Administration	6.00	3.00	-	(3.00)	(100.00%)
Child Support Services	117.00	105.00	-	(105.00)	(100.00%)
FTE Total	**123.00**	**108.00**	**-**	**(108.00)**	**(100.00%)**
Revenue					
Miscellaneous Other	10,866,145	11,262,875	-	(11,262,875)	(100.00%)
Revenue Total	**10,866,145**	**11,262,875**	**-**	**(11,262,875)**	**(100.00%)**

Adult Protection Services (13008-5523000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	2,410,457	-	-	-	0.00%
Services and Supplies	24,444	-	-	-	0.00%
Internal Services and Misc.	372	-	-	-	0.00%
Expenditures Total	**2,435,272**	**-**	**-**	**-**	**0.00%**
Expenditures by Activity					
Administration	255,672	(61,545)	-	61,545	(100.00%)
Adult Protective Service	2,179,601	61,545	-	(61,545)	(100.00%)
Expenditures Total	**2,435,272**	**-**	**-**	**-**	**0.00%**
FTE					
Administration	2.00	1.00	-	(1.00)	(100.00%)
Adult Protective Service	21.00	21.00	-	(21.00)	(100.00%)
FTE Total	**23.00**	**22.00**	**-**	**(22.00)**	**(100.00%)**
Revenue					
Miscellaneous Other	1,739,733	2,700,000	-	(2,700,000)	(100.00%)

Adult Protection Services (13008-5523000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Revenue Total	**1,739,733**	**2,700,000**	**-**	**(2,700,000)**	**(100.00%)**

Resource Engagement and Prevention (13008-5527100)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	5,966,453	-	-	-	0.00%
Services and Supplies	309,636	-	-	-	0.00%
Expenditures Total	**6,276,090**	**-**	**-**	**-**	**0.00%**
Expenditures by Activity					
Administration	1,180,561	-	-	-	0.00%
Immigrant and Refugee Services	31,900	-	-	-	0.00%
Outreach	1,939,642	-	-	-	0.00%
Prevention	3,123,987	-	-	-	0.00%
Expenditures Total	**6,276,090**	**-**	**-**	**-**	**0.00%**
FTE					
Administration	7.00	5.00	-	(5.00)	(100.00%)
Outreach	28.20	24.00	-	(24.00)	(100.00%)
Prevention	31.00	20.00	-	(20.00)	(100.00%)
Immigrant and Refugee Services	1.00	1.00	-	(1.00)	(100.00%)
FTE Total	**67.20**	**50.00**	**-**	**(50.00)**	**(100.00%)**
Revenue					
Internal Service and Indirect Cost	-	80,000.00	-	(80,000.00)	(100.00%)
Miscellaneous Other	19,616.03	60,000.00	-	(60,000.00)	(100.00%)
Revenue Total	**19,616.03**	**140,000.00**	**-**	**(140,000.00)**	**(100.00%)**

Economic Resilience (13008-5528000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	6,661,353	-	-	-	0.00%
Services and Supplies	13,311,219	-	-	-	0.00%
Internal Services and Misc.	1,421	-	-	-	0.00%
Expenditures Total	**19,973,993**	**-**	**-**	**-**	**0.00%**
Expenditures by Activity					
Administration	738,965	150,771	-	(150,771)	(100.00%)
CCAP	1,236,518	(150,771)	-	150,771	(100.00%)
CCAP MOE	3,227,717	-	-	-	0.00%
Colorado Works	7,052,533	-	-	-	0.00%
Colorado Works MOE	3,801,936	-	-	-	0.00%
General Assistance - Burials	508,912	-	-	-	0.00%
General Assistance - Emergency Assistance	1,356,160	-	-	-	0.00%
LEAP Outreach	86,534	-	-	-	0.00%
RTD LiVE	515,066	-	-	-	0.00%
SNAP to Success	1,449,653	-	-	-	0.00%
Expenditures Total	**19,973,993**	**-**	**-**	**-**	**0.00%**
FTE					
Administration	10.00	3.00	-	(3.00)	(100.00%)
RTD LiVE	5.00	6.00	-	(6.00)	(100.00%)
CCAP	14.00	7.00	-	(7.00)	(100.00%)
SNAP to Success	14.00	14.00	-	(14.00)	(100.00%)

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Economic Resilience (13008-5528000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Colorado Works	24.00	23.00	-	(23.00)	(100.00%)
General Assistance - Burials	3.00	3.00	-	(3.00)	(100.00%)
FTE Total	**70.00**	**56.00**	**-**	**(56.00)**	**(100.00%)**
Revenue					
Miscellaneous Other	7,458,422	12,102,007	-	(12,102,007)	(100.00%)
Revenue Total	**7,458,422**	**12,102,007**	**-**	**(12,102,007)**	**(100.00%)**

Developmental Disabilities Administration (13304-5553000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	746,198	576,808	473,155	(103,653)	(17.97%)
Services and Supplies	31,891,802	41,795,726	25,917,559	(15,878,167)	(37.99%)
Internal Services and Misc.	187	1,301	-	(1,301)	(100.00%)
Expenditures Total	**32,638,187**	**42,373,835**	**26,390,714**	**(15,983,121)**	**(37.72%)**
Expenditures by Activity					
Developmental Disabilities Administration	32,638,187	42,373,835	26,390,714	(15,983,121)	(37.72%)
Expenditures Total	**32,638,187**	**42,373,835**	**26,390,714**	**(15,983,121)**	**(37.72%)**
FTE					
Developmental Disabilities Administration	4.00	4.00	4.00	-	0.00%
FTE Total	**4.00**	**4.00**	**4.00**	**-**	**0.00%**
Revenue					
Property	26,741,634	26,392,606	25,339,729	(1,052,877)	(3.99%)
Miscellaneous Other	1,496,937	-	-	-	0.00%
Revenue Total	**28,238,571**	**26,392,606**	**25,339,729**	**(1,052,877)**	**(3.99%)**

Property Tax Relief Program (13813-5581000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	283,034	-	-	-	0.00%
Services and Supplies	1,306,895	-	-	-	0.00%
Internal Services and Misc.	648	-	-	-	0.00%
Expenditures Total	**1,590,577**	**-**	**-**	**-**	**0.00%**
Expenditures by Activity					
Property Tax Relief Program Administration	1,590,577	-	-	-	0.00%
Expenditures Total	**1,590,577**	**-**	**-**	**-**	**0.00%**
FTE					
Property Tax Relief Program Administration	4.00	-	-	-	0.00%
FTE Total	**4.00**	**-**	**-**	**-**	**0.00%**
Revenue					
Miscellaneous Other	4,300,000	-	-	-	0.00%
Revenue Total	**4,300,000**	**-**	**-**	**-**	**0.00%**

Financial Assistance (13813-5538000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	109,423	-	-	-	0.00%
Expenditures Total	**109,423**	**-**	**-**	**-**	**0.00%**
Expenditures by Activity					

Financial Assistance (13813-5538000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Financial Assistance Administration	109,423	-	-	-	0.00%
Expenditures Total	**109,423**	**-**	**-**	**-**	**0.00%**
FTE					
Financial Assistance Administration	4.00	-	-	-	0.00%
FTE Total	**4.00**	**-**	**-**	**-**	**0.00%**

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Independent Agencies



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Independent Agencies – Budget Summary

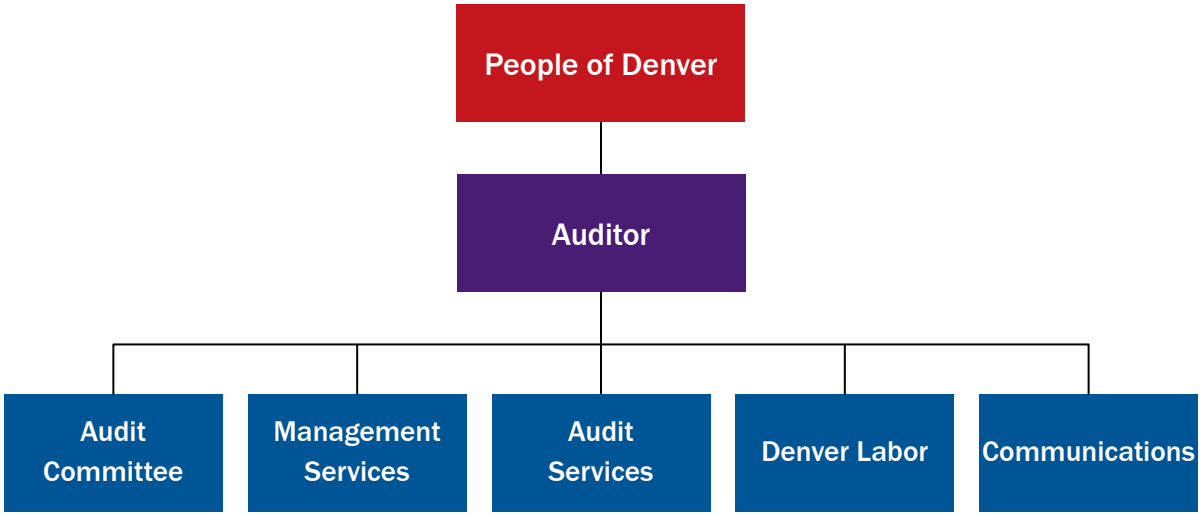
	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Auditor's Office	14,984,462	16,076,607	16,139,185	62,578	0.39%
Board of Adjustment - Zoning	394,405	411,863	420,378	8,515	2.07%
Board of Ethics	314,507	352,992	338,820	(14,172)	(4.01%)
City Council	9,357,497	10,184,469	10,509,192	324,723	3.19%
Civil Service Commission	2,459,066	2,408,198	2,394,435	(13,763)	(0.57%)
County Court	38,762,031	39,059,795	40,559,795	1,500,000	3.84%
DCR Elections Division	7,167,242	3,380,468	4,936,752	1,556,284	46.04%
DCR Operations	930,712	2,258,778	2,370,358	111,580	4.94%
DCR Recording Division	4,565,269	3,923,815	4,136,663	212,848	5.42%
District Attorney Office	45,213,435	44,616,718	46,315,185	1,698,467	3.81%
Election Cycle	-	7,400,681	6,865,423	(535,258)	(7.23%)
Hearing Office	551,607	668,814	678,716	9,902	1.48%
Office of Human Resources	19,313,790	16,260,656	16,294,474	33,818	0.21%
Office of Independent Monitor	2,570,266	2,627,548	2,662,744	35,196	1.34%
Office of Municipal Public Defender	6,705,419	6,807,360	6,905,083	97,723	1.44%
General Fund Expenditures Total	**153,289,708**	**156,438,762**	**161,527,203**	**5,088,441**	**3.25%**
General Fund Expenditures by Type					
Personnel Services	138,095,610	138,814,419	143,486,810	4,672,391	3.37%
Services and Supplies	15,127,789	17,432,488	17,951,395	518,907	2.98%
Capital Equipment	67,432	104,357	26,350	(78,007)	(74.75%)
Internal Services and Misc.	(1,124)	87,498	62,648	(24,850)	(28.40%)
General Fund Expenditures Total	**153,289,708**	**156,438,762**	**161,527,203**	**5,088,441**	**3.25%**
Other Program Funding Sources					
Internal Service Funds Expenditures by Agency					
Self-Insurance Benefits Programs	117,118,425	104,504,070	134,516,556	30,012,486	28.72%
Internal Service Funds Total	**117,118,425**	**104,504,070**	**134,516,556**	**30,012,486**	**28.72%**
Internal Service Funds Expenditures by Type					
Personnel Services	102,741,285	91,369,080	123,896,809	32,527,729	35.60%
Services and Supplies	9,164,471	10,765,390	10,619,747	(145,643)	(1.35%)
Internal Services and Misc.	5,212,668	-	-	-	0.00%
Restricted Budget	-	2,369,600	-	(2,369,600)	(100.00%)
Internal Service Funds Total	**117,118,425**	**104,504,070**	**134,516,556**	**30,012,486**	**28.72%**
Special Revenue Funds Expenditures					
General Government	5,403,036	12,371,071	8,440,845	(3,930,226)	(31.77%)
Public Safety	1,647,788	1,480,375	1,419,285	(61,090)	(4.13%)
Special Revenue Funds Total	**7,050,824**	**13,851,446**	**9,860,130**	**(3,991,316)**	**(28.82%)**
Grants					
General Government	1,007,439	111,150	920,000	808,850	727.71%
Public Safety	3,108,005	2,081,782	1,287,110	(794,672)	(38.17%)
Grants Total	**4,115,443**	**2,192,932**	**2,207,110**	**14,178**	**0.65%**
Other Program Funding Sources Total	**128,284,692**	**120,548,448**	**146,583,796**	**26,035,348**	**21.60%**
Department Expenditures Total	**281,574,400**	**276,987,210**	**308,110,999**	**31,123,789**	**11.24%**
Personnel Full Time Equivalents (FTE)					
General Fund Operations	1,089.19	1,023.82	976.90	(46.92)	(4.58%)
General Government	38.25	35.00	35.50	0.50	1.43%
Public Safety	9.55	8.91	8.36	(0.55)	(6.17%)
Personnel Full Time Equivalents (FTE) Total	**1,136.99**	**1,067.73**	**1,020.76**	**(46.97)**	**(4.40%)**
General Fund Revenue					
Fines and Forfeits	4,208,889	6,165,155	9,310,015	3,144,860	51.01%

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Independent Agencies – Budget Summary

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
Fees	14,426,555	13,615,900	13,319,900	(296,000)	(2.17%)
Charges for Services	154,602	136,000	136,000	-	0.00%
Internal Service and Indirect Cost	4,875,635	2,625,720	2,625,720	-	0.00%
Miscellaneous Other	228,532	2,326,248	2,903,715	577,467	24.82%
General Fund Revenue Total	**23,894,212**	**24,869,023**	**28,295,350**	**3,426,327**	**13.78%**
Internal Service Fund Revenue					
Miscellaneous Other	105,763,699	109,819,247	137,387,515	27,568,268	25.10%
Internal Service Fund Revenue Total	**105,763,699**	**109,819,247**	**137,387,515**	**27,568,268**	**25.10%**

Auditor



Mission

We deliver independent, transparent, and professional oversight to safeguard and improve the public's investment in the City of Denver. Our work is performed on behalf of everyone who cares about the City, including its residents, workers, and decision-makers. Our work delivers value and impact for Denver and follows the highest professional standards.

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Department Summary

Denver's Charter authorizes the Auditor to conduct financial and performance audits of the City and County of Denver and its departments and agencies in accordance with the Generally Accepted Governmental Auditing Standards; audits of individual financial transactions, contracts, and franchises of the City and County of Denver; and audits of the financial and accounting systems and procedures administered by the Manager of the Department of Finance and other departments and agencies of the City and County of Denver. This includes records systems, revenue identification and accounting, and payment practices. By City Charter and ordinance, the Auditor has access to all books, accounts, reports, and other records or information of the City and County of Denver, including contractors to the City. The Auditor's audit workpapers are confidential.

In addition, the Denver Labor Division of the Auditor's Office is responsible for ensuring compliance with the City's prevailing wage ordinance, minimum wage ordinance, and civil wage theft ordinance.

Per Charter, the Auditor is the chairman of the Audit Committee and assists it in carrying out its powers and duties. The Auditor also countersigns all city contracts to ensure that incurring liability, disbursing money, or disposing of property is not contrary to law.

Auditor Timothy M. O'Brien, CPA, took office in July 2015 and was reelected in 2019 and 2023.

For more information, visit the Auditor's Office website at https://denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Auditors-Office.

Services

The independent **Audit Committee** is responsible for commissioning and supervising the annual independent audit of city finances. The Audit Committee consists of the Auditor and two appointments each by the Mayor, Auditor, and City Council. The committee receives reports resulting from audits, evaluations, and other types of engagements at televised monthly meetings. These reports are then communicated to the public, Mayor, and City Council. The Audit Committee also selects firms for the City's annual audits utilizing a thorough procurement process.

Management Services includes the Auditor and his appointed staff who oversee strategic planning, operations and resource support, community outreach and education, communications, budget, standards and compliance, and analysis of city contracts pursuant to the City Charter Section 5.2.2.

Audit Services executes the Auditor's strategically focused annual audit plan by conducting performance, financial, and information technology audits, audit analytics, and other types of evaluations and assessments of city departments, agencies, and organizations. Audit Services also performs compliance audits and evaluations of grants, construction projects, and contracts, and engages with third parties for cybersecurity assessments of city networks and infrastructure. The resulting recommendations from these efforts help city agencies, programs, and other city-funded entities strengthen governance, improve performance, enhance efficiency, increase revenues, reduce costs and risks, and improve the quality of services for Denver. Each audit is subject to stringent internal quality review as required by government auditing standards, and a peer review is performed by a third party every three years.

Denver Labor is responsible for enforcing the City's wage ordinances, including prevailing wage, Denver minimum wage, civil wage theft, and the federal Davis-Bacon Act on city projects. Denver Labor audits and investigates the pay and employment of more than 500,000 Denver workers, and ensures all workers receive all earned wages, benefits, paid sick leave, and rest breaks.

The **Communications** division works to support community outreach and engagement efforts for both Audit Services and Denver Labor. Using digital, email, video, print, media relations, and in-person platforms, the team engages with people and raises awareness about the Office's work. The communications division works to reach diverse community groups throughout Denver by working with local neighborhoods and community organizations, attending events, building relationships with consulates and stakeholder groups, and by translating outreach materials into multiple languages. The division also supports the writing, design, and publication of audit reports and annual reports such as the Audit Plan and Annual Report.

Strategies

- Foster a positive, equitable, inclusive, diverse, and productive culture by treating one another with respect and trust, while providing adequate internal and external resources and infrastructure to enable Management Services, Audit Services, Denver Labor, and Communications to accomplish the goals of the Auditor's Office.
- Create awareness and knowledge in the Denver community about the role of the Auditor's organization so that residents and all stakeholders support, understand, and care about the impactful information, findings, and recommendations communicated in audits and other engagements.
- Authentically and inclusively engage with community members and underserved populations so they know their wage and hour rights and so businesses can proactively comply with wage and hour laws. Forge partnerships with community-based organizations, including labor unions, nonprofits, RNOs, and local political groups to better engage with and educate diverse populations.
- Develop and execute a strategically focused annual Audit Plan based on robust and ongoing risk assessment. Produce impactful audits and projects, and effectively communicate audit results in reports to the public, officials, agencies, departments, and employees of Denver.
- Support consistent and effective quality assurance reviews, compliance with government auditing standards, and high-performing auditors through an extensive training plan that meets professional development goals and continuing professional education requirements.

Performance and Program Highlights

For seven of the past eight years, Auditor O'Brien and the Auditor's Office have produced one of the top audits of the year among the top government auditing organizations in the country and internationally. In 2025, the Association of Local Government Auditors (ALGA) awarded the Distinguished Knighton Award for the 2024 audit of "City Shelters."

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Audit recommendation agreement rate	94%	94%	91%	94%	94%
Total number of payrolls processed	96,129	102,054	102,755	105,000	110,000
Total wages collected for underpaid workers	$2,043,086	$2,070,153	$2,310,000	$2,100,000	$2,500,000

One key measure of the general effectiveness of an audit function is the organization's **audit recommendation agreement rate**. A high audit recommendation agreement percentage demonstrates the quality and feasibility of recommendations made by Audit Services to address risks, issues, and opportunities for improvement identified by audit work. The Denver Revised Municipal Code (DRMC) requires that audited entities formally respond to audit findings and recommendations. Audited entities and programs are under no obligation to agree to the recommendations. However, once agreed to, recommendations are reviewed for implementation in a follow-up audit. Implementation of the audit recommendations by agencies provides positive impact and improvement for the City.

Number of payrolls processed – Pursuant to statute, the Denver Labor Division of the Auditor's Office accepts, reviews, and audits all certified payrolls issued by city contractors subject to prevailing wage before any invoice from the contractor is paid. In addition, since 2019, Denver Labor has enforced Denver's minimum wage ordinance, and since 2023, the division has ensured compliance with Denver's civil wage theft ordinance. In 2024, Denver Labor audited more than 102,000 certified payroll records. The Division also helped 4,505 workers and closed 753 cases and anticipates even better results in 2025 and 2026.

Total wages collected for underpaid workers – The Auditor's Office has received a significant increase in wage complaints and violations, and since 2022, Denver Labor has engaged in active enforcement of wage and hour laws. In 2025, Denver Labor collected a record-setting $2.31 million, averaging $545.43 per worker. In total, the Auditor's Office enforced the rights of 7,200 workers, an increase of 2,675 from 2024. The Auditor's Office expects to increase restitution and help more individuals than ever under Denver's wage theft laws, based on increased capacity and strategic enforcement efforts.

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Budget Detail

Auditor's Office (0301000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	13,542,743	13,860,820	13,917,398	56,578	0.41%
Services and Supplies	1,434,393	2,201,894	2,214,062	12,168	0.55%
Capital Equipment	-	6,168	-	(6,168)	(100.00%)
Internal Services and Misc.	7,326	7,725	7,725	-	0.00%
General Fund Expenditures Total	**14,984,462**	**16,076,607**	**16,139,185**	**62,578**	**0.39%**
General Fund Expenditures by Activity					
AO - Communications	942,761	923,940	943,513	19,573	2.12%
AO - Denver Labor	4,506,200	4,804,979	4,571,924	(233,055)	(4.85%)
Audit Committee	604,829	759,494	759,494	-	0.00%
Audit Services	7,213,082	7,454,632	7,611,158	156,526	2.10%
Management Services	1,717,590	2,133,562	2,253,096	119,534	5.60%
General Fund Expenditures Total	**14,984,462**	**16,076,607**	**16,139,185**	**62,578**	**0.39%**
Grants					
State and Local Fiscal Recovery Funds	-	-	120,000	120,000	0.00%
Grants Total	**-**	**-**	**120,000**	**120,000**	**0.00%**
Program Expenditures Total	**14,984,462**	**16,076,607**	**16,259,185**	**182,578**	**1.14%**
General Fund FTE					
Management Services	10.50	10.50	10.50	-	0.00%
Audit Services	49.00	49.00	48.00	(1.00)	(2.04%)
AO - Denver Labor	37.25	37.50	37.50	-	0.00%
AO - Communications	5.00	5.00	5.00	-	0.00%
General Fund FTE Total	**101.75**	**102.00**	**101.00**	**(1.00)**	**(0.98%)**
FTE Total	**101.75**	**102.00**	**101.00**	**(1.00)**	**(0.98%)**
General Fund Revenue					
Internal Service and Indirect Cost	2,275,720	2,254,720	2,254,720	-	0.00%
Miscellaneous Other	6,119	-	300,000	300,000	0.00%
General Fund Revenue Total	**2,281,838**	**2,254,720**	**2,554,720**	**300,000**	**13.31%**
Vacancy Savings			(533,880)		

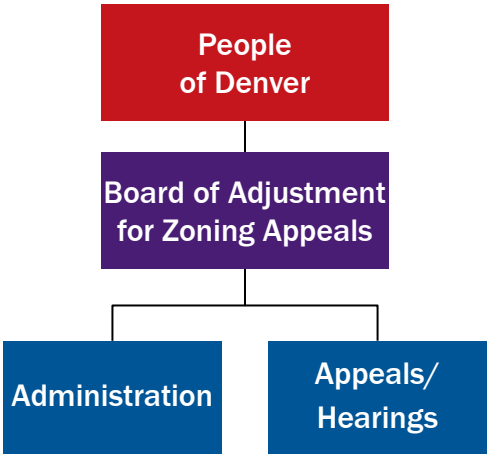
Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund – Auditor's Office		
Personnel Services		
• Remove one-time budget added in 2026.	-	(379,000)
• Remove one-time budget moved to personnel in 2026.	-	(6,000)
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(1.00)	-
Services and Supplies		
• Restore one-time budget moved to capital in 2026.	-	6,200
• Restore one-time budget moved to personnel in 2026.	-	6,000
Capital Equipment and Internal Services		
• Remove one-time budget moved to capital in 2026.	-	(6,200)
General Fund – Revenue		
• Increase revenue per a transfer of unclaimed recovered wages from the Wage Trust Fund as required by DRMC.	-	300,000
Grants		
• Reflect one-time American Rescue Plan Act (ARPA) interest grant budget in 2027. This was granted to Auditor's Office in 2026 but is not expected to be spent until 2027.	-	120,000

The budgeted vacancy savings is $533,880.

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Board of Adjustment for Zoning Appeals



Mission

To provide Denver citizens with fair, timely, and efficient access to the zoning appeals process established by the Charter and the Zoning Code of the City and County of Denver.

Agency Summary

The **Board of Adjustment for Zoning Appeals (BAZ)** is an independent agency that addresses issues related to the Denver Zoning Code and the Former Chapter 59 Zoning Code. The Board most commonly decides on zoning variance requests but can also grant delays of enforcement for existing non-compliant conditions, approve certain types of permits, and review appeals of administrative decisions. BAZ has seven board members, including five regular members and two alternates. The Mayor appoints two regular members and one alternate, City Council appoints two regular members and one alternate, and the Mayor and City Council jointly appoint one regular member to the Board. A full-time staff supports and conducts daily operations for the Board.

For more information visit the BAZ website at https://www.denvergov.org/content/denvergov/en/board-of-adjustment-for-zoning.html.

Services

Administrative Services supports board hearings, conducts the daily operations of the agency, and provides technical and administrative expertise for citizens, board members, and other stakeholders in the board process. Administrative services include case management, partnering with city agencies, notifying the public of decisions, and reviewing zoning codes.

Zoning Appeals and Hearings provide a process for granting reasonable relief from the technical requirements of the zoning code when applicants demonstrate that the applicable requirements for relief, such as hardship, have been met, allowing citizens to develop and use their property in the most consistent and efficient manner possible.

Strategies

To support timely and effective appeals, case review, and public communication, BAZ employs the following strategies:

- Strive to provide notice of filing within five business days 90 percent of the time via email notification for all concerned parties to allow as much time as possible for Registered Neighborhood Organizations (RNOs) and city agencies to seek information and provide input prior to hearing dates.
- Provide notice by email to RNOs, City Council members and staff, and Community Planning and Development staff to ensure timely responses with trackable information. Additionally, by providing email notice, all interested parties will have contact information for any other contacted parties.
- Provide electronic notice to 100 percent of stakeholders involved (applicants, tenants, and hearing attendees). Utilizing electronic communication saves on office expenses such as paper, envelopes, and stamps, and provides a digital trail of all communication to and from BAZ.
- Provide an option for virtual attendance for public convenience. Although physical attendance in the hearing room is still permitted, appellants and members of the public will have the option to attend their hearing through electronic means.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Cases filed	110	75	73	65	70
Notice sent out within five business days of filing	95%	100%	100%	95%	95%
Drawing and case review within 15 business days	90%	95%	100%	95%	95%
Findings of fact prepared within 14 business days of hearing	100%	100%	100%	100%	100%
Cases heard within 90 days	98%	96%	99%	98%	98%

Notices Sent Out Within Five Business Days of Filing

By promptly sending out notice of a case being filed, BAZ provides as much time as possible to appellants and RNOs to meet and discuss upcoming appeals. Additionally, this provides the City with time to begin the process

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of preparing documents and allows the appeals process to proceed in a timely manner. While 90 percent is the target, BAZ expects to achieve this goal for 95 percent of cases in 2027.

Drawing and Case Review Within 15 Business Days

Performing a full review of the submitted drawings and information from appellants and the City within three weeks, or 15 business days, allows sufficient time for the Board of Adjustment for Zoning Appeals to identify any complications, errors, or amendments prior to the hearing. This also allows Community Planning and Development to address any issues before a case goes in front of the Board, rather than discovering problems and complications too late and delaying the process.

Findings of Fact Prepared Within 14 Business Days of Hearing

Preparing the legal findings for Board approval within 14 business days of any decision provides concerned parties with as much time as possible to understand or appeal any decision from the Board. The objective is to meet this goal 100 percent of the time, and the Board has done so since 2018.

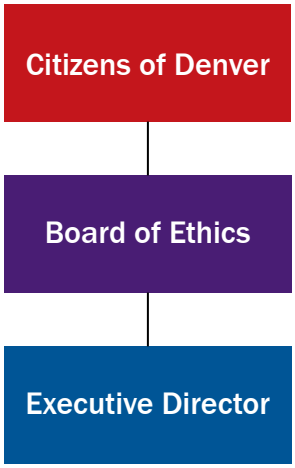
Budget Detail

Board of Adjustment - Zoning (0910000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	357,622	364,363	377,918	13,555	3.72%
Services and Supplies	36,783	47,500	42,460	(5,040)	(10.61%)
General Fund Expenditures Total	**394,405**	**411,863**	**420,378**	**8,515**	**2.07%**
General Fund Expenditures by Activity					
Administration	352,154	364,209	376,873	12,664	3.48%
Hearings	42,251	47,654	43,505	(4,149)	(8.71%)
General Fund Expenditures Total	**394,405**	**411,863**	**420,378**	**8,515**	**2.07%**
Program Expenditures Total	**394,405**	**411,863**	**420,378**	**8,515**	**2.07%**
General Fund FTE					
Administration	3.00	3.00	3.00	-	0.00%
Hearings	1.37	0.12	-	(0.12)	(100.00%)
General Fund FTE Total	**4.37**	**3.12**	**3.00**	**(0.12)**	**(3.85%)**
FTE Total	**4.37**	**3.12**	**3.00**	**(0.12)**	**(3.85%)**
General Fund Revenue					
Fees	15,060	26,900	26,900	-	0.00%
Miscellaneous Other	(271)	-	-	0	0.00%
General Fund Revenue Total	**14,789**	**26,900**	**26,900**	**-**	**0.00%**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(0.12)	-
Services and Supplies		
• Reduce professional services, books and education materials, and leases and rentals.	-	(5,000)

Board of Ethics



Mission

To encourage and guide city officers, officials, and employees to adhere to high levels of ethical conduct so that the public will have confidence that persons in positions of public responsibility are acting for the benefit of the public.

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Agency Summary

The Denver Board of Ethics is composed of one full-time Executive Director, one Administrative Support Assistant, and a five-member volunteer board. The Board is an independent agency, and the Executive Director reports to the Board. Members of the Board are appointed by the Mayor and by City Council. The Board is empowered to issue advisory opinions or waivers to Denver elected officials, city employees, and members of the City's boards and commissions as well as to consider complaints regarding possible violations of the Code of Ethics by city personnel. The Board holds monthly public meetings to ensure awareness and transparency.

For more information, visit the Board of Ethics website at https://www.denvergov.org/Government/Departments/Board-of-Ethics.

Services

Advisory Opinions – The Board issues opinions to officers, officials, and employees concerning how their future conduct will align with the Denver Code of Ethics. The Board is empowered to issue waivers for future conduct that might be considered a violation of the City's Ethics Code if there is a robust showing that doing so is in the best interests of the City. The advice to employees is either through contact with the Board's Executive Director and/or through official written advisory opinions issued by the Board.

Inquiries/Complaints – The Executive Director responds to complaints about city officers, officials, and employees. Complaints may be filed by anyone. The Board screens, investigates, and decides the merits of each official complaint. If cases are not dismissed, the subject of the official complaint has the right to a public hearing.

Education – The Executive Director works with the Office of Human Resources to update online training courses and provides one-on-one and classroom-style training about the City's Code of Ethics.

Strategies

The Board of Ethics:

- Works with the Office of Human Resources and the Department of Safety to ensure all new city employees receive mandatory ethics training and provides refresher ethics training for employees to increase understanding of the Code of Ethics and reduce potential violations.
- Provides recommendations for improvements to the Denver Code of Ethics based upon the Board's experience administering the Code of Ethics and research on other jurisdictions. The Board's Executive Director works with the Mayor's Office and City Council to implement changes.
- Strives to maintain a strong, positive ethical culture within the City by remaining available for advice and using various communication methods such as the Board's website that includes the Denver Code of Ethics, an employee handbook, online training courses, and employee email bulletins.

Performance and Program Highlights

The Board of Ethics has continued to see a high number of requests for advisory opinions and waivers, as well as complaints requiring assessment. The complexity of many cases is significant, with issues ranging from parties wanting to run for public office or expand their public service, to inquiries about outside or subsequent employment, to questions about avoiding conflicts of interest.

Performance Measures	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Official opinions issued	85	80	85	85
Informal request responses	281	312	275	275

The Board issues **official opinions** regarding complaints and requests for advisory opinions or waivers. The table above tracks the number of official cases over time.

The Executive Director responds to **informal requests** by giving quick, unofficial advisory opinions and help by email, telephone, or personal discussion to city personnel or citizens.

Budget Detail

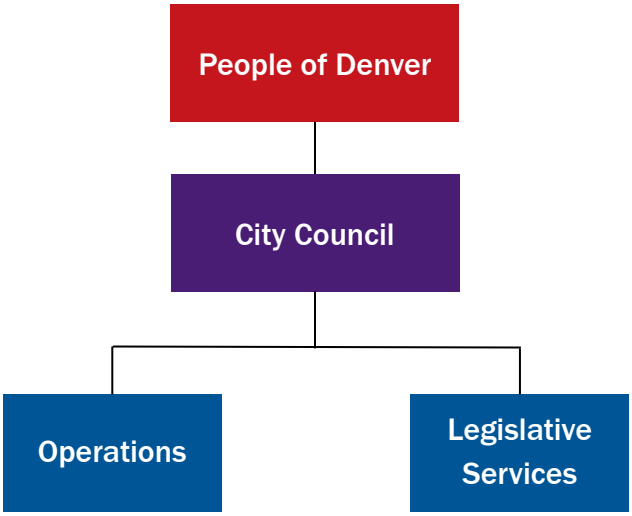
Board of Ethics (0135000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	307,131	344,416	335,172	(9,244)	(2.68%)
Services and Supplies	7,269	7,928	3,000	(4,928)	(62.16%)
Internal Services and Misc.	108	648	648	-	0.00%
General Fund Expenditures Total	**314,507**	**352,992**	**338,820**	**(14,172)**	**(4.01%)**
General Fund Expenditures by Activity					
Administration	314,507	352,992	338,820	(14,172)	(4.01%)
General Fund Expenditures Total	**314,507**	**352,992**	**338,820**	**(14,172)**	**(4.01%)**
General Fund FTE					
Administration	2.00	2.00	2.00	-	0.00%
General Fund FTE Total	**2.00**	**2.00**	**2.00**	**-**	**0.00%**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
Agencywide		
Personnel Services		
• Restore one-time budget moved to supplies and services for one-time business needs in 2026.	-	7,000
• Reduce budget to reclassify an Executive Assistant III to an Administrative Support Assistant III.	-	(13,600)
Services and Supplies		
• Add budget to support agency business needs.	-	2,100
• Remove one-time budget moved from personnel services for professional services and professional development for staff and board members.		(7,000)

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City Council



Mission

To give thoughtful consideration to all proposed legislation and budget measures, to assist residents with city-related issues and connect them with agency resources, to provide leadership and build coalitions to address neighborhood and citywide challenges, and to make decisions in accordance with the best interests of the citizens and the City and County of Denver.

Agency Summary

Denver City Council is the legislative branch of the City and County government. City Council is composed of thirteen elected members; eleven members represent districts and two are elected at-large. City Council's vision is to provide for the fiscal stability of the City's core assets and services; to maintain the City's infrastructure; to develop sound economic development strategies; and to allocate appropriate resources to provide for the safety of Denver's citizens.

City Council enacts ordinances, approves contracts and changes to the zoning code, appropriates money for city government operations, and holds public meetings to discuss and prepare proposed laws and changes to the Denver Revised Municipal Code. City Council is also the oversight body for city agencies and has the authority to investigate agency activities and employees. City Council members directly represent city residents and advocate for Denver's communities.

For more information, visit the City Council website at https://www.denvergov.org/content/denvergov/en/denver-city-council.html.

Services

City Council Operations includes Council members and Council aides. Activities include attendance at Council meetings and public votes on legislative items; oversight responsibilities; representation on boards and commissions; constituent services; office budget management; and coordination and collaboration with city agencies, the Mayor, city residents, business groups, and civic organizations.

Legislative Services includes the executive director, council secretary and parliamentarian, three legislative policy analysts, a senior accountant, a senior human resources business partner, an administrator of marketing and communications, and a legislative assistant. These employees collectively administer the City Council Central Office, facilitate Council's public meetings and provide parliamentary guidance, maintain official records of Council's proceedings, assist with committee work (e.g., bill research preparation and coordination with city agencies), perform policy research and development of legislative initiatives, issue communications on behalf of the Council as a whole, and provide administrative support to Council members, Council aides, and the legislative process.

Budget Detail

City Council (0201000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	7,691,622	8,457,441	9,115,616	658,175	7.78%
Services and Supplies	1,634,555	1,711,602	1,388,338	(323,264)	(18.89%)
Capital Equipment	28,512	7,582	1,350	(6,232)	(82.19%)
Internal Services and Misc.	2,808	7,844	3,888	(3,956)	(50.43%)
General Fund Expenditures Total	**9,357,497**	**10,184,469**	**10,509,192**	**324,723**	**3.19%**
General Fund Expenditures by Activity					
City Council Operations	9,357,497	10,184,469	10,509,192	324,723	3.19%
General Fund Expenditures Total	**9,357,497**	**10,184,469**	**10,509,192**	**324,723**	**3.19%**
Other Program Funding Sources					
General Government SRF					
City Council Special Programs	16,117	34,230	-	(34,230)	(100.00%)
City Council Special Revenue Fund	177,351	16,000	150,000	134,000	837.50%
Special Revenue Funds Total	**193,468**	**50,230**	**150,000**	**99,770**	**198.63%**
Other Program Funding Sources Total	**193,468**	**50,230**	**150,000**	**99,770**	**198.63%**
Program Expenditures Total	**9,550,965**	**10,234,699**	**10,659,192**	**424,493**	**4.15%**
General Fund FTE					
City Council Operations	74.00	74.00	75.00	1.00	1.35%
General Fund FTE Total	**74.00**	**74.00**	**75.00**	**1.00**	**1.35%**
General Fund Revenue					

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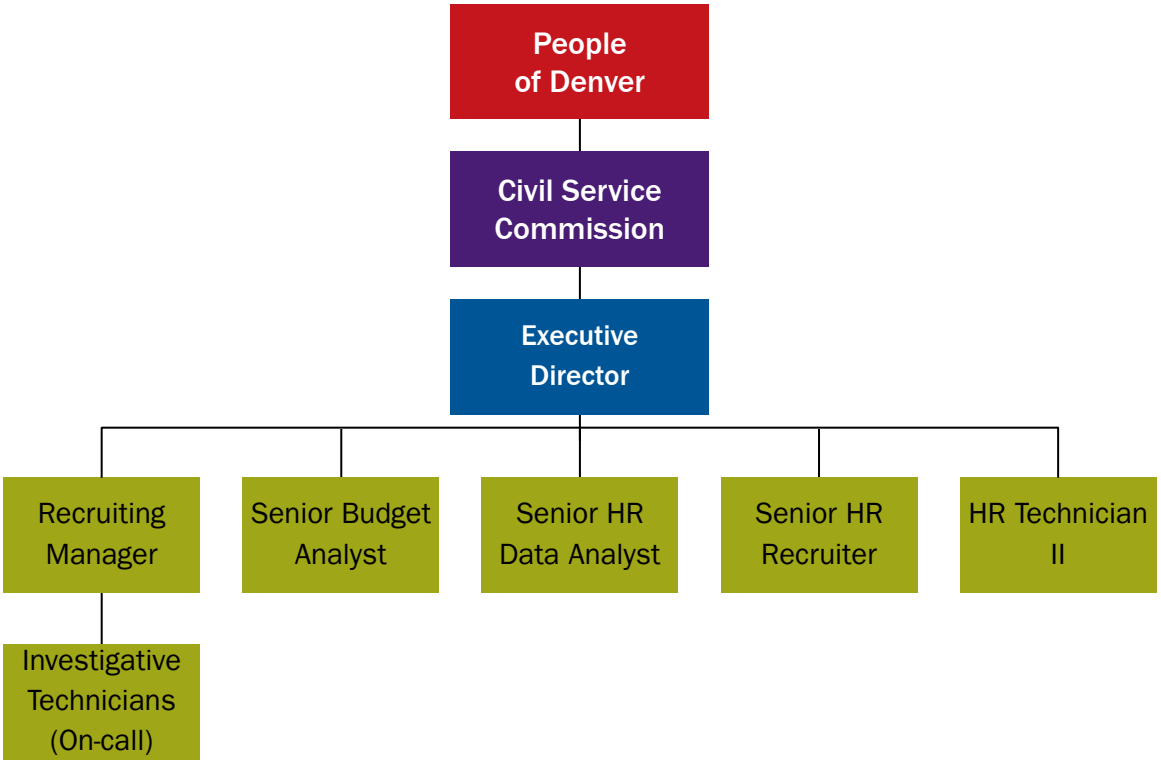
City Council (0201000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Miscellaneous Other	24,645	-	-	-	0.00%
General Fund Revenue Total	**24,645**	**-**	**-**	**-**	**0.00%**
Vacancy Savings			(303,011)		

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Restore one-time budget moved to non-personnel account codes in 2026.	-	182,400
• Add a Legislative Policy Analyst to conduct policy research, staff legislative committees, and support Council's role in passing the annual budget and long-term strategic planning.	1.00	131,200
• Restore a one-time budget moved to the Denver Department of Public Health and Environment (DDPHE) for the Support Team Assisted Response (STAR) Program.	-	65,800
Services and Supplies		
• Restore a one-time budget move to DDPHE for the STAR Program.	-	14,500
• Remove one-time budget moved to services and supplies in 2026.	-	(175,300)
• Reduce City Council Operations budget.	-	(167,400)
Capital Equipment & Internal Services		
• Remove one-time budget moved to capital equipment in 2026.	-	(7,600)
Special Revenue Funds		
• Add estimated expenditures in the City Council Special Revenue Fund for 2027 programs.	-	134,000
• Remove expenditures in the City Council Special Programs Fund to reflect spending donations on 2026 programs.	-	(34,200)

The budgeted vacancy savings is $303,011.

Civil Service Commission



Mission

The Civil Service Commission will adhere to the City Charter, the City's Code of Ethics, and we will endeavor to certify the best qualified candidates for employment and promotions that represent the diversity of the community we serve. This will enable the Civil Service Commission to not only meet but exceed our responsibilities to the Mayor, City Council, Denver Police, and Fire Departments, respective unions, employee organizations, and the citizens of Denver.

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Agency Summary

The Denver Civil Service Commission was established in 1904 as an independent agency overseen by a Board of Commissioners and governed by the City Charter and Commission rules. The Commission administers Denver's classified service for sworn members of the Denver Police Department (DPD) and Denver Fire Department (DFD), including entry-level and promotional testing, policy administration, and hearings involving disciplinary appeals.

Additional information is available on the Civil Service Commission website at https://www.denvergov.org/content/denvergov/en/civil-service-commission.html.

Services

The Civil Service Commission establishes and enforces rules governing the civil service, oversees the selection process, and ensures a fair, objective, and merit-based system for hiring and promotion. The Commission coordinates with the Executive Director of Safety and DPD and DFD recruitment teams, and contracts with 12 outside vendors to administer written tests, polygraphs, suitability assessments, medical evaluations, and promotional exam development. The Commission also facilitates hearings involving disciplinary appeals by classified members.

Strategies

- Enhance transparency and accountability by sharing performance results and gathering input from candidates, stakeholders, community members, and partners.
- Plan for the future by improving forecasting and scenario planning, assessing short- and long-term financial impacts, and establishing strong quality assurance and control processes.
- Optimize resources by leveraging technology, collaborating on shared services, and strengthening management of personnel, services, and costs.
- Align budgeting with strategic goals by setting clear plans, allocating resources based on results, focusing on outcomes, and incorporating input from candidates, stakeholders, community members, and partners.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Entry-Level and Lateral Entry Hiring				
Police applicants	1,585	2,650	1,843	2,083
Police hired	122	134	147	86
Firefighter applicants	1,503	1,667	810	0
Firefighters hired	73	52	24	0
EMT applicants	155	138	274	0
EMT hired	11	9	6	2

Approximately 90 percent of the Civil Service Commission's work involves recruiting and administering merit-based exams for DPD and DFD entry-level and promotional positions. The number of applicants is based on the total number of applications received for each job posting. The number of police officers, firefighters, or EMTs hired is based on their date of graduation from the training academy. As of September 2026, DFD plans to hold one academy class for 18 recruits in fall 2027, while DPD has no academy classes planned for 2027. The DFD class will be funded jointly by Denver International Airport and DFD's Wildland Special Revenue Fund.

Budget Detail

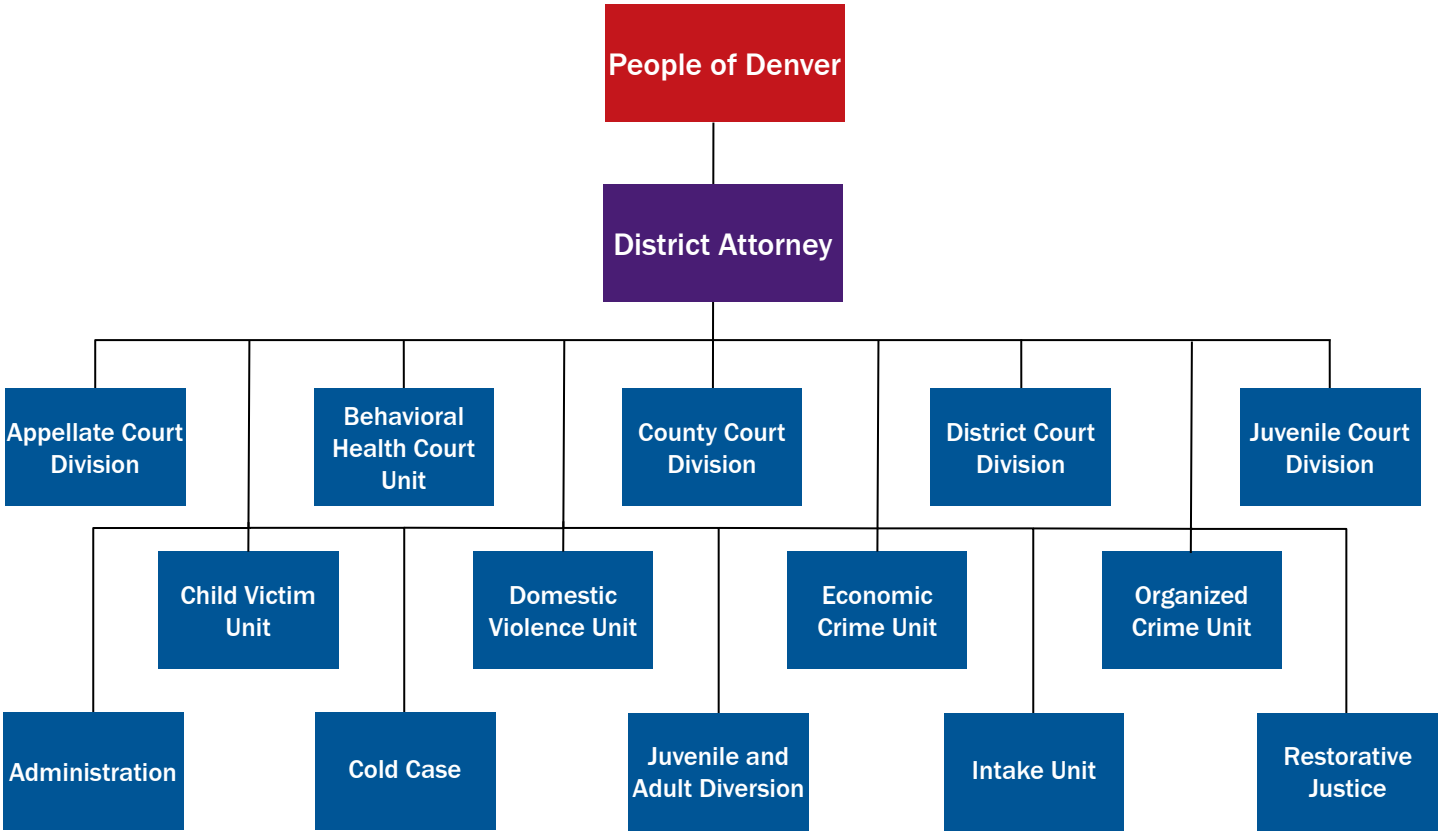
Civil Service Commission (1100000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	1,839,054	1,867,198	1,872,279	5,081	0.27%
Services and Supplies	620,011	538,000	519,156	(18,844)	(3.50%)
Internal Services and Misc.	-	3,000	3,000	-	0.00%
General Fund Expenditures Total	**2,459,066**	**2,408,198**	**2,394,435**	**(13,763)**	**(0.57%)**
General Fund Expenditures by Activity					
Administration	2,459,066	2,408,198	2,394,435	(13,763)	(0.57%)
Program Expenditures Total	**2,459,066**	**2,408,198**	**2,394,435**	**(13,763)**	**(0.57%)**
General Fund FTE					
Administration	15.56	14.56	9.00	(5.56)	(38.19%)
General Fund FTE Total	**15.56**	**14.56**	**9.00**	**(5.56)**	**(38.19%)**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
Agencywide		
Personnel Services		
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(5.56)	-
Services and Supplies		
• Reduce professional services budget.	-	(18,900)

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Denver District Attorney



Mission

The mission of the Denver DA's Office is to protect the community, to seek equal justice for all, and to improve the quality and fairness of criminal justice on behalf of the people of Colorado. We achieve that mission through excellence in our work investigating and prosecuting crime, supporting victims and their families, working with the community to prevent crime, and providing fair alternatives to incarceration in appropriate cases.

Department Summary

The District Attorney (DA) is elected by the voters of Colorado's Second Judicial District. The DA prosecutes state misdemeanor, juvenile, and felony cases in County, Juvenile, and District Courts; aids witnesses and victims of crime; provides alternatives to incarceration in appropriate cases; and maintains an active community education and crime prevention program. The Denver District Attorney's Office employs approximately 300 individuals, made up of attorneys, investigators, victim advocates, paralegals, and legal secretaries. The DA's Office provides training for police officers and sheriff deputies regarding legal issues in criminal justice.

The District Attorney and the Assistant District Attorneys are on-call 24/7 to respond to officer-involved shootings and in-custody deaths. The District Attorney's Office also provides around-the-clock support to the Denver Police Department for guidance on search and arrest warrants and to respond to all homicides.

For more information, please visit the Denver District Attorney website at https://www.denverda.org.

Services

The **Appellate Division** is responsible for briefing and arguing cases before the Colorado Court of Appeals, the Colorado Supreme Court, and the United States Supreme Court. The attorneys in this unit provide 24/7 trial support for the trial attorneys. The Appellate Division coordinates with outside counsel concerning civil cases brought against the Office and members of the Office.

The **Behavioral Health Court Unit (BHU)** appears at first and second advisements on all felonies and argues bond matters. BHU participates in assessments and recommendations regarding mental health and substance abuse treatment. Members of the unit screen, file, and prosecute misdemeanor and felony drug possession cases. The unit handles cases in which defendants are eligible for DIVERT Court, Sobriety Court, Veterans Court, the Recognizing and Establishing Smart Treatment Alternatives for Recovery and Transition (RESTART) program, and the mental health/competency courts for people claiming incompetency to proceed.

The **County Court Division** handles misdemeanor offenses, including alcohol-related traffic offenses and an extensive caseload of third-degree assault cases, domestic violence cases, and drug charges.

The **District Court Division** handles all adult felony cases except those routed to the Domestic Violence Unit, Child Violence Unit, Organized Crime Unit, Behavioral Health Unit, Human Trafficking Unit, or the Economic Crimes/Elder/At Risk Unit.

The **Juvenile Court Division** screens and files all cases in which the defendant is under the age of 18. The attorneys and staff in the unit have special expertise in juvenile matters, and they evaluate cases for appropriate resolutions to prevent future criminal activity.

The **Child Victim Unit** screens and prosecutes cases involving child sexual assault and other child abuse.

The **Domestic Violence Unit** screens and prosecutes cases involving spousal and intimate partner violence.

The **Economic Crime Unit** investigates and prosecutes complex financial crimes, consumer fraud offenses, embezzlement, public corruption, and election fraud. In addition, it focuses on crimes, including financial exploitation, committed against adults over the age of 70 and adults with intellectual and developmental disabilities. This unit also engages in community education about elder abuse and financial fraud. Finally, this unit handles property confiscation cases and often brings cases to the Denver Grand Jury.

The **Organized Crime Unit** typically prosecutes felony criminal cases that include gang involvement as well as complex organized crime rings. It consists of prosecutors and investigators with special knowledge and expertise in organized crime. The members of this unit use technological advancements to assist in solving crimes in high-crime areas. The unit investigates and prosecutes complex cases involving multiple defendants and often brings cases to the Grand Jury.

Administration includes key activities such as policy development and direction, establishment of agency goals and objectives, purchasing, contract management, IT support, public education, human relations, media relations, financial management, and police liaison duties.

The **Cold Case Unit** investigates, prosecutes, and resolves violent cold cases using a variety of sophisticated investigative techniques, including DNA technology. It works closely with DPD and the Crime Lab.

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The **Juvenile and Adult Diversion Program** provides alternatives for young people and adults involved in the system so one mistake does not ruin a person's life. Members of the Diversion team move to expunge or seal criminal records of those participating in the program. They provide case management and referrals to community treatment providers to address issues and provide guidance to those in the programs.

The **Intake Unit** is responsible for reviewing all felony arrest cases submitted by law enforcement. While police officers may recommend charges based on their investigations, the final decision regarding whether a felony case is accepted and what specific charges are filed rests with the DA's Office. Only cases that can be proven beyond a reasonable doubt are approved for filing.

Restorative Justice provides two community-based diversion programs that give eligible participants an opportunity to take accountability and repair harm outside traditional prosecution. These programs include the Restorative Justice Program and the Restorative Justice Gun Program. Each referral is evaluated for eligibility, victim participation when appropriate, and the potential for meaningful engagement. Participants who successfully complete a reparative agreement may have their cases dismissed.

Strategies

To protect the community, seek equal justice for all, and improve the quality and fairness of criminal justice on behalf of the people of Colorado, the Denver DA's Office applies multiple strategies, with a relentless focus on excellence:

- Legal excellence in our work investigating and prosecuting crime.
- Supporting the well-being of victims of crime through compassionate and thorough communication regarding cases and referral to service providers.
- Preventing crime and improving the juvenile justice system by engaging young people in community and school-based early intervention, and using restorative justice and diversion programs rather than incarceration when appropriate.
- Reducing mass incarceration by providing alternatives to prison for those with mental health and substance abuse problems through different diversion methods such as the DIVERT Court, Competency Courts and Diversion, Veterans Court, REACH, RESTART, Sobriety Court, and early assessment and treatment.
- Building trust between the community and members of law enforcement by participating in advisory councils and neighborhood meetings, improved communications, and increased transparency and accountability.
- Continuing development of external and internal data dashboards to make information about the work available to the public. These data support awareness of improvements in the office and the criminal justice system and enable data-based decision making.
- Strengthening the Organized Crime Unit to better address organized crime rings involved in violent crime, drug and gun distribution, and theft.
- Addressing fatal officer shootings through community presentations hosted by the District Attorney's Office to discuss the reasons when no charges are brought against the officer and to increase transparency and accountability in the DA's Office.
- Supporting the Conviction Review Unit to investigate claims of actual innocence, conduct reviews of certain sentences, and respond to clemency requests. Asking the court to reduce sentences in appropriate cases.
- Working with metro-wide task forces to eliminate gang and gun violence with a targeted, collaborative, and strategic approach with federal, state, and local law enforcement agencies that are targeting gang and gun violence throughout the metro area as well as distribution of fentanyl.

Performance and Program Highlights

In 2026, District Attorney Walsh focused on a variety of efforts, including:

- Contributing to the historic reduction in homicides through aggressive, successful prosecution of those cases.
- Implementing a restructuring of the District Court leadership team to provide more focus on supervision and training of younger deputies.
- Continued deepening, broadening, and strengthening of community engagement.

- Addressing the rise in domestic violence crimes with prosecutions through the recently-created Domestic Violence Unit and increased partnership with the Rose Andom Center and law enforcement partners to ensure appropriate services for victims.
- Remaining an active strategic partner with the City and County of Denver and the community, through multiple initiatives:
  - Addressing Downtown Denver safety concerns with a Senior Deputy District Attorney acting as lead and coordinator with the City and County of Denver and the Downtown Denver Partnership;
  - Addressing organized retail theft by actively partnering with the City and County of Denver and retail businesses in a new Retail Theft Task Force, with immediate results; and
  - Targeting car theft by leading a metro-wide car theft task force that has indicted multiple car theft rings.

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Misdemeanor prosecutions	7,426	7,563	6,985	6,480	6,400
Felony prosecutions	5,928	6,220	5,619	5,083	5,000
Hours of audio/video footage reviewed	27,815	52,369	63,629	73,000	80,000
Felony trials	75	89	88	90	90
Diversion Program cases	241	305	308	340	340
Restorative Justice Program referral success rate	97%	96%	95%	89%	83%
Restorative Justice Gun Program referral success rate	N/A	69%	75%	76%	71%

Restorative Justice

There are two **Restorative Justice (RJ) programs** at the Denver DA's Office. Both programs are community-based. Participants are expected to complete a reparative agreement and, if successful, the case may be dismissed.

Cases eligible for the RJ Gun Program involve charges of carrying a concealed weapon or prohibited use of a weapon involving intoxication or reckless conduct. Defendants must also have little or no prior criminal history. Although these cases have no identifiable victims, they present a risk of harm to the broader community. Program capacity for the RJ Gun Program is six cases per month. The RJ Gun Program began in December 2023.

In the regular RJ Program, the victim and the assigned district attorney must agree that restorative justice is an appropriate disposition for the case. Victims have the option to participate and speak directly to the defendant, use a surrogate representative, or write a letter to explain how they were harmed by the defendant's actions. Program capacity for regular RJ is 10 cases per month.

Budget Detail

District Attorney Office (0401000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	43,532,350	42,913,031	44,611,498	1,698,467	3.96%
Services and Supplies	1,669,441	1,703,687	1,703,687	-	0.00%
Capital Equipment	11,644	-	-	-	0.00%
General Fund Expenditures Total	**45,213,435**	**44,616,718**	**46,315,185**	**1,698,467**	**3.81%**
General Fund Expenditures by Activity					
Administration	12,397,255	12,924,312	13,646,984	722,672	5.59%
Appellate	1,389,172	1,340,573	1,378,840	38,267	2.85%
County Court	4,636,507	4,591,151	4,905,897	314,746	6.86%
District Court	15,008,524	14,346,824	14,376,146	29,322	0.20%
Drug Court Unit	440,537	418,553	465,851	47,298	11.30%
Economic Crime Unit	2,432,460	2,339,668	2,418,110	78,442	3.35%

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District Attorney Office (0401000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Family Violence Unit	3,978,661	3,897,423	4,117,609	220,186	5.65%
Intake	441,503	440,821	437,441	(3,380)	(0.77%)
Juvenile Division/ Juvenile Diversion	3,700,783	3,563,277	3,805,609	242,332	6.80%
Victim Assistance	788,034	754,116	762,698	8,582	1.14%
General Fund Expenditures Total	**45,213,435**	**44,616,718**	**46,315,185**	**1,698,467**	**3.81%**
Other Program Funding Sources					
Grants					
Adult Diversion	59,346	84,352	30,000	(54,352)	(64.43%)
Byrne Discretionary Grants Program	67,026	-	-	-	0.00%
Caring for Denver - Alternatives to Jail	153,165	320,000	238,240	(81,760)	(25.55%)
CDAC Auto Theft	339,415	291,996	145,998	(145,998)	(50.00%)
DA Victim Compensation Program	1,056,000	-	-	-	0.00%
DA Witness Protection Program	91,302	66,541	73,170	6,629	9.96%
Denver Anti-Trafficking Alliance Enhanced Collaborative Model	149,458	-	-	-	0.00%
Denver Cold Case Collaborative	210,228	229,747	-	(229,747)	(100.00%)
Denver DA's Office Victim Advocate Project	257,589	95,760	95,760	-	0.00%
Juvenile Diversion Program	134,249	238,419	108,419	(130,000)	(54.53%)
Restorative Justice Initiative	50,000	25,000	-	(25,000)	(100.00%)
Specialized Domestic Violence Prosecution	66,377	62,515	62,515	-	0.00%
Weekend Bond Hearing Assistance Grant	62,498	75,000	75,000	-	0.00%
Grants Total	**2,696,652**	**1,489,330**	**829,102**	**(660,228)**	**(44.33%)**
Public Safety SRF					
District Attorney Donations	6,532	20,000	20,000	-	0.00%
Property Confiscation	769,786	1,000,000	900,000	(100,000)	(10.00%)
Victim Assistance-D.A.	80,540	50,571	60,000	9,429	18.65%
Victim Services Donations	100,890	55,393	65,000	9,607	17.34%
Public Safety SRF Total	**957,748**	**1,125,964**	**1,045,000**	**(80,964)**	**(7.19%)**
Other Program Funding Sources Total	**3,654,400**	**2,615,294**	**1,874,102**	**(741,192)**	**(28.34%)**
Program Expenditures Total	**48,867,835**	**47,232,012**	**48,189,287**	**957,275**	**2.03%**
General Fund FTE					
Administration	85.20	85.20	81.20	(4.00)	(4.69%)
Appellate	6.10	6.10	6.10	-	0.00%
Intake	3.00	3.00	3.00	-	0.00%
County Court	38.00	35.00	36.00	1.00	2.86%
District Court	92.00	88.00	88.00	-	0.00%
Family Violence Unit	26.00	25.00	25.00	-	0.00%
Juvenile Division/ Juvenile Diversion	24.00	23.00	24.00	1.00	4.35%
Economic Crime Unit	19.00	18.00	18.00	-	0.00%
Drug Court Unit	2.50	2.50	2.50	-	0.00%
Victim Assistance	8.00	8.00	8.00	-	0.00%
General Fund FTE Total	**303.80**	**293.80**	**291.80**	**(2.00)**	**(0.68%)**
Other Program Funds FTE					
Grants					
Adult Diversion	3.00	-	-	-	0.00%
Caring for Denver - Alternatives to Jail	-	2.00	2.00	-	0.00%
DA Victim Compensation Program	2.00	-	-	-	0.00%
DA Witness Protection Program	-	0.75	0.75	-	0.00%
Denver Anti-Trafficking Alliance Enhanced Collaborative Model	1.50	-	-	-	0.00%
Denver Cold Case Collaborative	-	0.75	-	(0.75)	(100.00%)
Denver DA's Office Victim Advocate Project	-	0.95	0.95	-	0.00%
Juvenile Diversion Program	1.00	1.00	1.00	-	0.00%

District Attorney Office (0401000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Restorative Justice Initiative	0.30	0.30	-	(0.30)	(100.00%)
Public Safety SRF					
Victim Assistance-D.A.	0.75	-	-	-	0.00%
Other Program Funds FTE Total	**8.55**	**5.75**	**4.70**	**(1.05)**	**(18.26%)**
FTE Total	**312.35**	**299.55**	**296.50**	**(3.05)**	**(1.02%)**
General Fund Revenue					
Fees	(437)	-	-	-	0.00%
Charges for Services	19,463	5,000	5,000	-	0.00%
Miscellaneous Other	208,889	290,000	488,467	198,467	68.44%
General Fund Revenue Total	**227,915**	**295,000**	**493,467**	**198,467**	**67.28%**
Vacancy Savings			(1,731,782)		

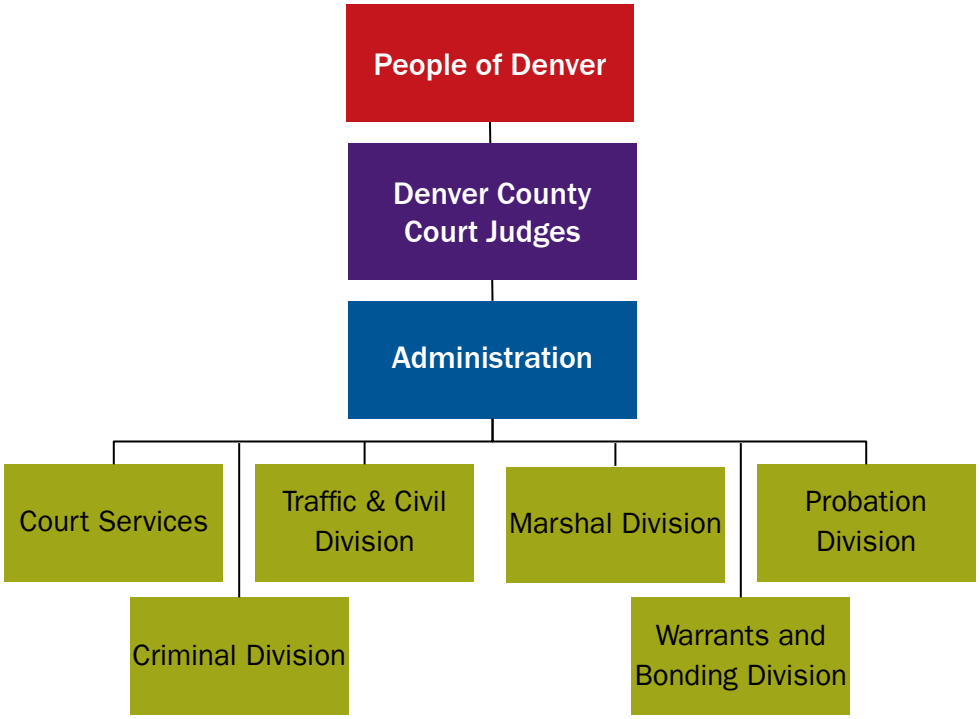
Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Restore budget from departmentwide furlough savings, reduced in 2026.	-	1,170,900
• Restore budget funded by state grants in 2026.	-	546,300
• Add budget to support leadership position salaries. This cost is offset by an equivalent increase in General Fund revenue from the State of Colorado.	-	198,500
• Reduce regular compensation budget by delaying hiring when positions vacate.	-	(1,702,800)
• Hold vacant an Administrative Support Assistant IV.	(1.00)	(82,500)
• Eliminate a vacant Process Server. The duties will be performed by on-call staff.	(1.00)	(78,200)
• Convert 5 Criminal Investigators into Criminal Investigations Technicians to provide additional entry level opportunities within the Department.	-	(58,300)
General Fund - Revenue		
• Increase intergovernmental revenue for the State's increased contribution toward deputy, chief deputy, and part-time deputy district attorney salaries pursuant to Senate Bill 24-013.	-	198,500
Grants		
• Add DA Witness Protection Program estimated expenditures to align with 2027 programs.	-	6,600
• Reduce Colorado District Attorney's Council Auto Theft estimated expenditures to align with 2027 programs.	-	(146,000)
• Reduce Juvenile Diversion Program estimated expenditures to align with 2027 programs.	-	(130,000)
• Remove an Associate Deputy District Attorney from expiring Denver Cold Case Collaborative grant.	(0.75)	(129,400)
• Remove Denver Cold Case Collaborative estimated expenditures from expiring grant.	-	(100,400)
• Reduce Caring for Denver-Alternatives to Jail Program estimated expenditures to align with 2027 programs.	-	(81,800)
• Reduce Adult Diversion estimated expenditures to align with 2027 programs.	-	(54,400)
• Remove an Associate Deputy District Attorney from expiring Restorative Justice Initiative grant.	(0.30)	(25,000)
Special Revenue Funds		
• Add Victim Services Donations estimated expenditures to align with 2027 programs.	-	9,600
• Add Victim Assistance-DA estimated expenditures to align with 2027 programs.	-	9,400
• Reduce Property Confiscation estimated expenditures to align with 2027 programs.	-	(100,000)

The budgeted vacancy savings is $1,731,782.

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Denver County Court



Mission

To administer justice fairly, efficiently, and effectively, provide excellent customer service and foster a positive work environment where employees enjoy their work.

Department Summary

Denver County Court serves as Denver's third branch of government, providing an impartial forum to resolve disputes and administer justice for all residents. Through fair and consistent proceedings, the Court upholds due process, equal protection, and the rule of law.

Beyond adjudication, the Court delivers rehabilitative services and referrals for individuals under community supervision, support for victims, and efficient case administration. As a fundamental government service, the Court prioritizes accessibility and tailors its approach to the circumstances of each case.

Denver's combined county and municipal court system is constitutionally unique in Colorado. Established under Article XX of the Colorado Constitution, the Court operates as both a home-rule municipal court and a state county court of record. Each year, the Court processes nearly 100,000 cases with 19 judges, four full-time magistrates, and more than 280 staff, including on-call employees, across six divisions: Administration and Court Services, the Marshal's Office, Criminal, Traffic and Civil, Warrants and Bonding, and Probation.

For more information, please visit the Denver County Court website at https://www.denvercountycourt.org.

Services

Administration and Court Services provide comprehensive oversight and coordination across all court and probation operations. Its functions include strategic planning and goal setting, policy development and implementation, program administration, legislative compliance, public information and media relations, procurement and contract management, financial administration, court registry management, human resources and staff development, and information technology infrastructure, including cybersecurity and data management.

The **Criminal Division** presides over approximately 35,000 cases annually. These include felony matters, which the division processes through preliminary hearing and bind-over to District Court, as well as state-misdemeanor cases and municipal-ordinance violations, which the division adjudicates to disposition. The division conducts advisements, bond hearings, motion proceedings, disposition hearings, and bench and jury trials for non-traffic municipal ordinance and state criminal law violations. It also operates seven specialized accountability and problem-solving courts accredited through the Colorado Judicial Department's problem-solving court accreditation program.

The **Civil and Traffic Division** adjudicates approximately 60,000 cases annually across two primary areas. The Civil Division handles all civil lawsuits and monetary disputes up to $25,000, along with name changes, replevins, nuisance abatement cases, and landlord-tenant and eviction matters; Small Claims Court adjudicates civil matters up to $7,500. Among its responsibilities are emergency protection order cases. Denver County Court is the only court in Colorado providing a dedicated courtroom and judge exclusively for protection order matters. The Traffic Division processes all municipal and state traffic and parking violations, including RTD and photo radar violations. Most traffic violations carry payable fines that may be resolved before the scheduled court date without requiring an appearance.

The **Marshal Division** comprises ten certified Peace Officers and one Judicial Associate. The division apprehends individuals who violate bond conditions or pretrial community supervision requirements and pose significant public safety risks, and it provides executive protection to judicial officers, municipal leadership, and visiting dignitaries. The Marshals also oversee Criminal Justice Information System security and certification for all employees and vendors, manage access to court facilities and systems, support court security operations, and provide mutual aid to other law enforcement agencies as needed. As of 2025, the Marshal Division also assumed supervisory oversight of the Warrants and Bonding Division.

The **Warrants and Bonding Division** issues, cancels, and maintains state and municipal criminal, traffic, and civil warrants, as well as protection orders issued by Denver County Court. The division manages more than 45,000 active warrants and protection orders at any given time and coordinates transportation, court appearances, and release procedures for in-custody defendants. Each year it processes approximately 25,000 new warrants and more than 12,000 bonds. The Bonding Office accepts appearance and appeal bond postings seven days a week, including holidays. In 2022, the Denver County Court implemented an online virtual bonding platform for individual sureties, and expanded the service to professional sureties in 2024.

The **Probation Division** advances public safety and victim reparation through client accountability, skill and competency development, and community service. The division supervises an average daily population of

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approximately 3,000 individuals sentenced to community supervision by the Denver County Court. Specialized units address varying client needs while working to achieve positive behavioral change and ensure community safety. Using evidence-based practices and innovative technology, the division allocates resources efficiently to maintain public safety and support client rehabilitation and reintegration, with the goal of reducing recidivism. Its staff administers risk and needs assessments, prepares presentence investigation reports, provides sentencing recommendations, conducts home visits, and develops individualized case plans with appropriate service referrals.

Strategies

Operational Excellence

- Complete the expansion of electronic filing across all divisions, building on the near-complete rollout in the Civil and Traffic Division.
- Optimize staffing and resource allocation through cross-training, succession planning, and structured knowledge transfer.

Safe and Accessible Courts

- Maintain the safety and well-being of all courthouse visitors and staff as a paramount priority.
- Expand language access through interpreter services, translation, and bilingual resources for individuals with limited English proficiency.

Court Innovation and Continual Improvement

- Reduce criminal justice barriers through access to substance use treatment, mental health services, housing, education, workforce development, and medical care.
- Strengthen evidence-based community supervision strategies that reduce recidivism, protect public safety, and generate cost savings.
- Provide post-sentencing victim support through timely notifications, compassionate communication, and service referrals.

Trust and Confidence in the Courts

- Educate the public and community organizations about the judicial branch, legal principles, and court operations.
- Support local and statewide civics education through judicial participation and collaboration with schools.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Self-Help Center clients served	8,553	10,489	13,445	15,000	16,000
Sobriety Court one-year recidivism	8%	10%	10%	10%	10%

Self-Help Center

The Self-Help Center assists people who come to court without a lawyer. In 2025 it served 13,445 litigants, a record, and nearly double the number served in 2022, averaging 54 people every business day.

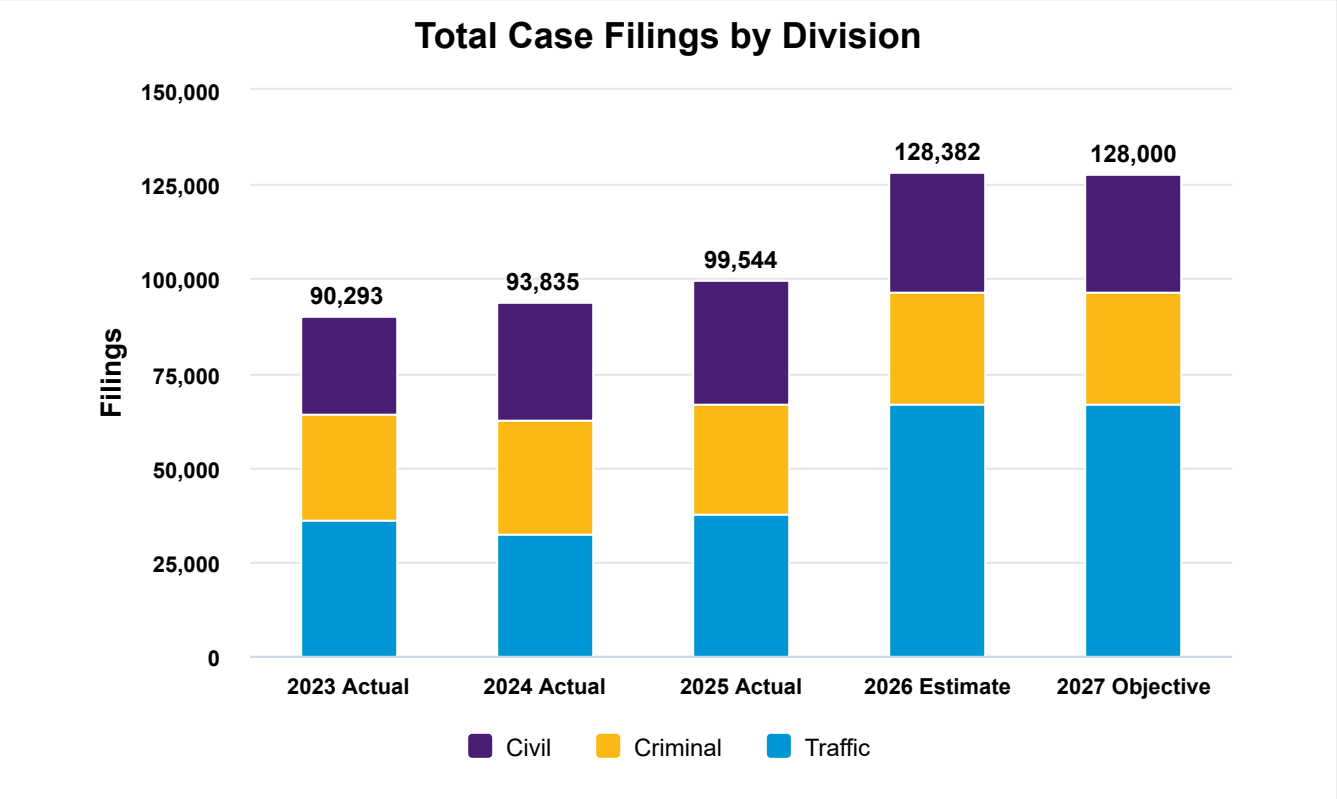
Most arrive in the middle of something urgent: an eviction, a debt collection suit, a small claims dispute, or a request for a protection order. Those four case types account for nearly nine in ten contacts. Staff assist both sides, landlords and tenants, creditors and debtors, explaining procedures and helping litigants prepare the filings needed to move a case forward. In 2025, the Center assisted litigants in more than 30 languages.

Helping self-represented litigants file correctly the first time serves a dual purpose: it advances access to justice while reducing the continuances, rescheduled hearings, and staff time that incomplete or improper filings would otherwise require.

Sobriety Court

Sobriety Court is a problem-solving court for people charged with driving under the influence who are assessed as high risk and have significant treatment needs. Rather than a standard sentence, participants enter an intensive program of treatment, regular testing, close supervision, and frequent hearings before a judge who follows their progress directly.

Among participants, one-year recidivism has fallen from 14 percent in 2022 to 10 percent, where it has held for three consecutive years. Measured over a three-year horizon, participants who successfully completed the program between 2022 and 2024 reoffended at a rate of 12 percent. For a population at elevated risk of re-offense, that result is measured in impaired drivers kept off Denver streets.



Case Filings

The figures above reflect total new cases filed across the Civil, Criminal, and Traffic Divisions. In 2025 the Court received 99,544 new filings, an average of roughly 400 every business day. These include moving violations, photo radar and light rail citations, and contested parking tickets; evictions, small claims, and protection orders; and municipal offenses, misdemeanors, DUI, juvenile matters, and felony case filings through the preliminary hearing stage. Filings have grown in every division since 2022: civil by 42 percent, criminal by 20 percent, traffic by 100 percent. Total filings are projected to reach 128,382 in 2026 and to remain near that level in 2027.

Budget Detail

County Court (0501000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	36,194,804	35,520,730	36,990,730	1,470,000	4.14%
Services and Supplies	2,552,474	3,526,565	3,561,565	35,000	0.99%
Capital Equipment	1,533	5,000	-	(5,000)	(100.00%)
Internal Services and Misc.	13,220	7,500	7,500	-	0.00%
General Fund Expenditures Total	**38,762,031**	**39,059,795**	**40,559,795**	**1,500,000**	**3.84%**
General Fund Expenditures by Activity					

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County Court (0501000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Administration	4,476,704	5,227,984	5,100,578	(127,406)	(2.44%)
Court Services	6,069,334	6,028,874	6,672,421	643,547	10.67%
Criminal & General Sessions	9,733,383	9,731,981	9,885,146	153,165	1.57%
Probation Department	7,578,336	7,949,007	8,097,534	148,527	1.87%
Traffic & Civil	8,791,645	8,213,103	8,726,218	513,115	6.25%
Warrants Division	2,112,628	1,908,846	2,077,898	169,052	8.86%
General Fund Expenditures Total	**38,762,031**	**39,059,795**	**40,559,795**	**1,500,000**	**3.84%**
Other Program Funding Sources					
Grants					
Caring for Denver - DCC Specialty Courts	289,021	358,452	297,546	(60,906)	(16.99%)
Drunk Driver Intervention	122,331	234,000	115,000	(119,000)	(50.85%)
Specialty Courts and Program Screener	-	-	45,462	45,462	0.00%
Grants Total	**411,352**	**592,452**	**458,008**	**(134,444)**	**(22.69%)**
Public Safety SRF					
DCC Competency Diversion Initiative	503,331	240,096	240,096	-	0.00%
Outstanding Judgment/Warrants	70,453	6,000	6,000	-	0.00%
Public Service Programs	116,256	108,315	128,189	19,874	18.35%
Public Safety SRF Total	**690,040**	**354,411**	**374,285**	**19,874**	**5.61%**
Other Program Funding Sources Total	**1,101,393**	**946,863**	**832,293**	**(114,570)**	**(12.10%)**
Program Expenditures Total	**39,863,423**	**40,006,658**	**41,392,088**	**1,385,430**	**3.46%**
General Fund FTE					
Administration	15.00	7.50	6.67	(0.83)	(11.07%)
Court Services	43.88	41.67	41.17	(0.50)	(1.20%)
Probation Department	71.00	70.25	69.42	(0.83)	(1.18%)
Warrants Division	17.00	17.00	18.00	1.00	5.88%
Traffic & Civil	75.50	63.25	67.00	3.75	5.93%
Criminal & General Sessions	70.00	71.75	70.00	(1.75)	(2.44%)
General Fund FTE Total	**292.38**	**271.42**	**272.26**	**0.84**	**0.31%**
Other Program Funds FTE					
Grants					
Caring for Denver - DCC Specialty Courts	-	2.16	1.16	(1.00)	(46.30%)
Specialty Courts and Program Screener	-	-	0.50	0.50	0.00%
Public Safety SRF					
Public Service Programs	1.00	1.00	2.00	1.00	100.00%
Other Program Funds FTE Total	**1.00**	**3.16**	**3.66**	**0.50**	**15.82%**
FTE Total	**293.38**	**274.58**	**275.92**	**1.34**	**0.49%**
General Fund Revenue					
Fines and Forfeits	4,208,589	6,165,155	9,310,015	3,144,860	51.01%
Fees	9,312,409	8,496,000	7,900,000	(596,000)	(7.02%)
Charges for Services	133,802	130,000	130,000	-	0.00%
Internal Service and Indirect Cost	26,275	12,000	12,000	-	0.00%
Miscellaneous Other	(19,409)	357,000	357,000	-	0.00%
General Fund Revenue Total	**13,661,665**	**15,160,155**	**17,709,015**	**2,548,860**	**16.81%**
Vacancy Savings			(1,410,111)		

Significant Budget Changes

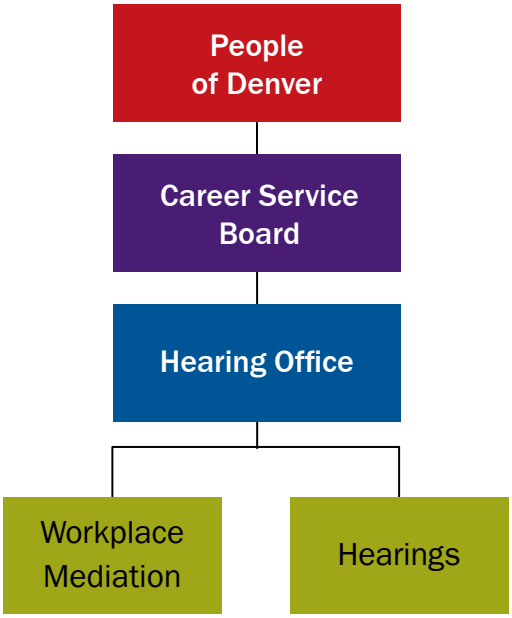
2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		

2027 Change Description	FTEs	Dollars
• Restore 16 positions, including 4 Probation Officer Is, 2 Court Division Supervisors, 2 Judicial Assistant Is, a Probation Officer III, a Probation Officer Supervisor, a Deputy Court Executive, an IT Systems Analsyst Senior, an IT Systems Analyst Associate, a Court Division Manager, a Program Administrator, and a Peer Support Specialist, reduced in 2026. These positions were held vacant for various lengths of time during 2026.	12.25	1,279,400
• Restore 3 part-time Magistrates, reduced in 2026.	1.60	479,500
• Add 2 Judicial Assistant Is that are partially offset by eliminating 1 Judicial Assistant II.	2.00	178,300
• Hold vacant 11 positions for various lengths of time during 2027, including 3 Probation Officer Is, 2 Court Division Supervisors, an IT Systems Administrator Senior, a Probation Officer III, a Probation Officer Supervisor, a Deputy Court Executive, an Agency Trainer, and a Marketing and Communications Manager.	(8.25)	(1,219,800)
• Reduce regular compensation budget by delaying hiring when positions vacate.	-	(430,300)
• Move a Court Division Supervisor to the Public Service Programs Fund.	(1.00)	(126,400)
• Eliminate a Judicial Associate I to offset 2 Judicial Assistant IIs.	(1.00)	(102,000)
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(4.77)	-
Services and Supplies		
• Add licensing budget for phone system, previously budgeted in Technology Services.	-	30,000
• Restore one-time budget moved to capital equipment in 2026.	-	5,000
Capital Equipment and Internal Services		
• Remove one-time budget moved to capital equipment in 2026.	-	(5,000)
General Fund - Revenue		
• Increase revenue in fines and forfeits related to increased safety traffic enforcement.	-	3,800,000
• Remove one-time revenue adjustment to traffic court fines, added in 2026.	-	(655,200)
• Decrease revenue in fees to align with projections.	-	(596,000)
Grants		
• Add Specialty Court and Program Screener grant expenditures to support a part-time Program Screener position.	0.50	45,400
• Remove Drunk Driver Intervention one-time expenditures, added in 2026.	-	(119,000)
• Remove Caring for Denver-DCC Specialty Courts expenditures for an expiring, limited Program Coordinator.	(1.00)	(60,900)
Special Revenue Funds		
• Add a Court Division Supervisor to the Public Services Program Fund, moved from the General Fund.	1.00	126,400

The budgeted vacancy savings is $1,410,111.

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Hearing Office



Mission

To provide Career Service employees and agencies a fair, neutral, and efficient process for employee appeals, to administer free, prompt, neutral, and confidential mediation services for employment disputes between city employees and their agencies, and to provide quality and efficient hearing services to other city departments.

Agency Summary

The Career Service Hearing Office (CSHO) is an independent agency of the City and County of Denver and is the administrative forum for employee appeals from agency actions as set forth in Career Service Rules 19 and 20. The CSHO reports directly to the Career Service Board and reviews appeals of actions by appointing authorities. The CSHO also coordinates mediation conducted by private mediators to resolve workplace disputes between city employees at all levels. Finally, the CSHO offers shared hearing services for other city agencies.

For more information, visit the CSHO website at www.denvergov.org/hearings.

Services

Employment Hearings – The CSHO conducts hearings and issues decisions in challenges to discipline, layoffs, disqualifications, grievance appeals, and whistleblower violations.

Inter-Agency Hearings – The CSHO offers hearing services to other city agencies that are interested in using its neutral and independent Hearing Officers. The CSHO is authorized to preside over hearings for the Department of Licensing and Consumer Protection, Denver Parks and Recreation, Denver Department of Public Health and Environment, the Auditor's Office, and the Division of Small Business Opportunity.

Mediations – The CSHO also administers the City's Workplace Mediation Program, which provides city employees and agencies with free mediation for employment disputes using an independent mediation organization. Mediation enables employees at all levels to resolve workplace disputes before they escalate. The program improves trust and productivity in the workplace and promotes a respectful environment for all employees.

Strategies

- Engage with other city agencies that conduct administrative hearings to raise awareness of CSHO resources and expand shared hearing services where appropriate.
- Consult with the Career Service Board on issues arising from the rules as observed in appeals that could be addressed with future training, rule changes, or other action.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Total cases	55	32	53	50	50
Percent of decisions issued within 49 days	50%	50%	88%	90%	90%

The number of **cases** CSHO reviews varies depending on how many appeals are filed. The increase in 2025 was in part driven by the City's layoffs that year. CSHO's goal is to issue **pre-hearing orders within two business days** to reduce delays in hearing appeals and to **set hearings no more than 77 calendar days after the pre-hearing order issues.** CSHO has achieved these goals 100 percent of the time since prior to the data collection period shown, so these measures are not included in the table above. Additionally, the CSHO's goal is to **issue decisions within 49 days**.

Budget Detail

Hearing Office (0603000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	547,254	646,755	656,657	9,902	1.53%
Services and Supplies	2,409	19,467	19,467	-	0.00%

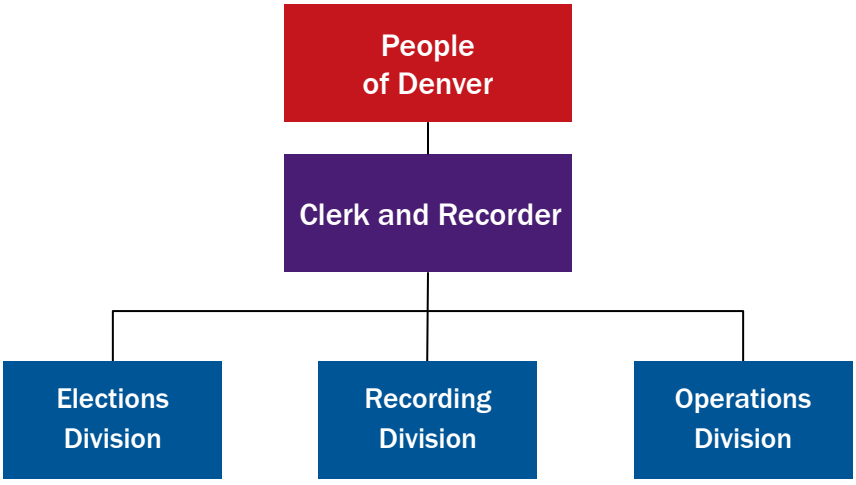
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Hearing Office (0603000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Internal Services and Misc.	1,944	2,592	2,592	-	0.00%
General Fund Expenditures Total	**551,607**	**668,814**	**678,716**	**9,902**	**1.48%**
General Fund Expenditures by Activity					
Administration	551,607	668,814	678,716	9,902	1.48%
General Fund Expenditures Total	**551,607**	**668,814**	**678,716**	**9,902**	**1.48%**
General Fund FTE					
Administration	3.67	3.42	3.34	(0.08)	(2.34%)
General Fund FTE Total	**3.67**	**3.42**	**3.34**	**(0.08)**	**(2.34%)**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Hold vacant a Law Clerk budgeted to start mid-2027 for an additional month.	(0.08)	(11,700)

Office of Clerk and Recorder



Mission

To serve the people of Denver by providing accessible, reliable, and secure civic services.

Department Summary

The Denver Clerk and Recorder (DCR), an independently elected office held by the Honorable Paul D. López, performs the legally mandated duties of a clerk and recorder under Colorado state statute and Denver City Charter, encompassing the City Clerk, County Recorder, Public Trustee, and Chief Elections Official functions.

The Clerk is also:

- A member of the Citywide Records Management Committee
- Attester to the signature of the Mayor
- Co-signer of all city ordinances and contracts
- Custodian of the official City Seal

DCR is committed to providing accessible, equitable, reliable, and secure services to the people of Denver. DCR works to ensure that every community member can fully participate in elections, exercise their right to marry, easily access public records, and navigate essential processes with confidence. For more information, visit the DCR's website at www.DenverClerkAndRecorder.org.

Services

DCR services are distributed between three divisions: Recording, Elections, and Operations.

Recording Division

City Clerk – This unit oversees city functions, including oversight of campaign finance, lobbying, and ethics reporting; management of the Fair Elections Fund; maintaining citywide legislative and legal filings (such as City Code, ordinances, and contracts); managing publication of notices for the City; and acting as DCR's records custodian.

Public Trustee – This unit holds property titles in trust when a borrower uses that property as collateral for a loan. The Public Trustee's two primary responsibilities are to administer foreclosures according to law, selling homes at auction when necessary, and to execute the release of deeds of trust to remove mortgage liens from a property.

Recording Unit – This unit provides two primary services: recording and maintaining real estate transactions that provide proof of land ownership (including title transfers, deeds, etc.), and issuing and recording marriage and civil union licenses and certificates. Both services operate under the authority of Colorado law and the 14th Amendment of the U.S. Constitution.

Elections Division

Ballot Services – This unit focuses on ensuring election integrity, creating ballot materials, implementing mail ballot voting processes, managing ballot verification and deconstruction, facilitating jail and group residential voting programs, and serving voters with disabilities and voters under the Uniformed and Overseas Citizens Absentee Voting Act (UOCAVA).

Elections Personnel and Training – This unit is responsible for the management of hundreds of temporary workers hired to ensure adequate and qualified staffing for each election, including recruitment, hiring, onboarding and offboarding, placement, and training, as well as coordination of specialized programs to recruit city employees and students as election judges.

Voting Infrastructure and Logistics – This unit is central to the management and operational execution of all the key components of running a successful election, including ballot production, voting site logistics, election supplies, voting systems, address libraries, geospatial analysis, logistical field support, reports and maps, canvassing, tabulation, and election results compilation.

Voter Services – This unit is responsible for all aspects of customer relations for voters, including voter registration, petition verification, voter registration system (SCORE) rolls accuracy, Election Call Center operations, voter correspondence coordination, voter service and polling centers support, early voting oversight, and out-of-county ballot transfers.

Operations Division

Administrative Support – This unit provides administrative support to all DCR staff, including employee onboarding and offboarding, orientation, development and certification, ordering of office supplies, facility scheduling and management, procurement assistance, continuity of operations, and emergency and contingency planning.

Finance and Accounting – This unit is responsible for all aspects of DCR's budget and financial operations management, strategy, monitoring, and oversight. This includes forecasting, compliance, and accounting functions, as well as managing positions, grants, contracts and intergovernmental agreements, procurement and purchasing, revenue and reimbursements, capital projects and planning, and financial audits.

Information Technology Services – This unit provides data and infrastructure services as well as enhanced technology client services for the highly specialized processes that occur in DCR. These services include systems analysis and management, data security management and cybersecurity support, application development, data architecture and analytics, hiring and training support, technology asset management and deployment, desktop support, and general operational support. These services apply to full-time DCR staff, as well as hundreds of temporary election workers per election, and ensure the integrity and efficiency of election systems. This team also regularly conducts systems fit-gap analyses, handles technology requests for proposals, and designs and maintains robust data systems and policies related to improving DCR business processes.

Executive Office

In addition to DCR's three divisions, the elected Clerk has three appointees: a Deputy Clerk and Recorder/Chief of Staff, a Senior Strategic Advisor, and a Senior Policy Advisor. The appointed Executive Office oversees two additional work units:

- **Policy and Compliance** – This unit leads DCR's legislative, policy, and regulatory compliance efforts, including tracking, drafting, and advising on municipal, state, and federal legislation, and administrative rules. The unit oversees campaign finance complaints, works with independent hearing officers, and facilitates ballot access for candidates and initiative proponents through the petition process. In addition, the unit reviews, coordinates, and maintains DCR's policies and procedures.
- **Communications and Community Engagement** – This unit engages directly with the public to provide information and updates on agency services and resources, develops partnerships that advance civic education priorities, facilitates training and community conversations, and gathers public feedback to inform DCR's work. These strategies are focused in under-resourced and underrepresented Denver communities. The team also manages key programs like the High School Deputy Registrar and ACCESO Spanish-language advisory board, which is mandated by the Denver Revised Municipal Code. This unit also supports DCR with internal and external communications, including content and messaging development, graphic design, photography and videography, media relations, website and social media management, and newsletter production. It educates constituents, counters misinformation, and enhances user experience across DCR functions.

Strategies

DCR's 2025–2027 Strategic Plan prioritizes the following strategies for the agency's work:

- Utilize process improvement tools to regularly review and revise standard operating procedures (SOP) and training materials using new data, legislative updates, and employee and constituent feedback.
- Identify and prioritize data- and community-driven strategies that address barriers to voting, with emphasis on historically underserved populations/neighborhoods.
- Strengthen adherence to financial stewardship, controls, and city financial rules and regulations to improve transparency, compliance, integrity, and responsibility of public funds.
- Ensure continuity of operations, as well as the physical and technological security of DCR infrastructure and personnel, through proactive risk monitoring, assessment, and participation in security networks.
- Bolster operational efficiency by facilitating administrative support needs.
- Continuously improve staff and election judge training to develop subject matter expertise about elections law and best practices.

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- Recruit and manage election judges to ensure bipartisan operations; reflect and be responsive to the diversity of the Denver community; and balance the need for accuracy, efficiency, and fiduciary responsibility.
- Provide clear, easy-to-understand information and communications to the public.
- Increase public awareness and understanding of DCR's services with a focus on developing public trust and confidence.
- Develop processes that support and expand language access.
- Monitor, assess, advise, and influence legislation and the regulatory environment.

Performance and Program Highlights

Performance Measures		2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Recording Division						
Marriages and civil unions		7,000	5,575	5,384	4,000	6,000
Total documents recorded		115,739	114,303	126,370	119,000	120,000
Elections Division						
Total registrations processed		350,000	568,836	497,536	550,000	585,000
Number of ballots cast		515,000	607,053	192,662	600,000	530,000
Cost per registered voter by election type:						
Municipal general election (every 4 years)	$	3.57$	0.00$	0.00$	0.00$	4.09
Municipal run-off election (every 4 years)	$	2.82$	0.00$	0.00$	0.00$	3.23
Coordinated election (every odd year)	$	3.54$	0.00$	4.99$	0.00$	5.31
Presidential primary election (every 4 years)	$	0.00$	3.53$	0.00$	0.00$	0.00
Statewide primary election (every even year)	$	0.00$	3.56$	0.00$	3.91$	0.00
General election (every even year)	$	0.00$	7.94$	0.00$	8.63$	0.00

Election Cycle

In 2026, DCR began budgeting for specific elections using new, unique cost centers under the Election Cycle umbrella. This approach provides greater transparency and supports more accurate tracking and reporting. Since the new cost centers were created mid-2026, many significant budget changes below identify mid-year moves that are reversed in the 2027 budget. The changes also include reallocations of base budget to Election Cycle for the specific elections planned in 2027.

Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
DCR Elections Division	7,167,242	3,380,468	4,936,752	1,556,284	46.04%
DCR Recording Division	4,565,269	3,923,815	4,136,663	212,848	5.42%
DCR Operations	930,712	2,258,778	2,370,358	111,580	4.94%
Election Cycle		7,400,681	6,865,423	(535,258)	(7.23%)
General Fund Expenditures Total	**12,663,222**	**16,963,742**	**18,309,196**	**1,345,454**	**7.93%**
General Fund Expenditures by Type					
Personnel Services	9,279,848	12,031,610	12,474,576	442,966	3.68%
Services and Supplies	3,462,363	4,835,838	5,796,458	960,620	19.86%
Capital Equipment	22,735	83,790	25,000	(58,790)	(70.16%)
Internal Services and Misc.	(101,724)	12,504	13,162	658	5.26%
General Fund Expenditures Total	**12,663,222**	**16,963,742**	**18,309,196**	**1,345,454**	**7.93%**
Program Expenditures Total	**12,663,222**	**16,963,742**	**18,309,196**	**1,345,454**	**7.93%**
General Fund Revenue					
Fines and Forfeits	300	-	-	-	0.00%

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
Fees	5,099,524	5,093,000	5,393,000	300,000	5.89%
Charges for Services	1,337	1,000	1,000	-	0.00%
Internal Service and Indirect Cost	2,573,641	359,000	359,000	-	0.00%
Miscellaneous Other	(879)	1,663,000	1,742,000	79,000	4.75%
General Fund Revenue Total	**7,673,922**	**7,116,000**	**7,495,000**	**379,000**	**5.33%**
Special Revenue Funds Expenditures					
General Government	466,867	6,836,269	2,813,303	(4,022,966)	(58.85%)
Special Revenue Funds Total	**466,867**	**6,836,269**	**2,813,303**	**(4,022,966)**	**(58.85%)**
Grants					
General Government	679,187	-	800,000	800,000	0.00%
Grants Total	**679,187**	**-**	**800,000**	**800,000**	**0.00%**
Personnel Full Time Equivalents (FTE)					
General Fund Operations	108.50	107.50	69.00	(38.50)	(35.81%)
General Government	4.00	1.00	1.50	0.50	50.00%
Personnel Full Time Equivalents (FTE) Total	**112.50**	**108.50**	**70.50**	**(38.00)**	**(35.02%)**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
Restore budget that was reduced in 2026.	-	476,300
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(38.50)	-
Services and Supplies		
• Restore budget that was reduced in 2026.	-	257,600
General Fund - Elections Division		
Personnel Services		
• Restore one-time budget moved to Election Cycle in 2026.	-	3,430,200
• Add a Ballot Services Manager, offset by eliminating an Administrator II in the Recording Division.	1.00	165,400
• Remove one-time on-call budget for 2026 elections.	-	(2,700,000)
• Move base on-call budget to Election Cycle for 2027 elections.	-	(728,800)
Services and Supplies		
• Restore one-time budget moved to Election Cycle in 2026.	-	3,970,500
• Move base budget to Election Cycle for 2027 elections.	-	(3,171,200)
General Fund - Recording Division		
Personnel Services		
• Eliminate an Administrator II to offset adding a Ballot Services Manager in the Elections Division.	(1.00)	(171,600)
General Fund - Election Cycle		
Personnel Services		
• Add on-call budget for 2027 municipal elections.	-	1,900,000
• Add budget moved from the Elections Division to support the 2027 elections.	-	1,150,000
• Remove one-time budget moved from the Elections Division in 2026.	-	(3,430,200)
Services and Supplies		
• Add budget moved from the Elections Division to support the 2027 elections.	-	2,750,000
• Add budget for 2027 municipal elections.	-	1,065,400
• Remove one-time budget moved from the Elections Division in 2026.	-	(3,911,700)
Capital Equipment and Internal Services		
• Remove one-time budget moved from the Elections Division in 2026.	-	(58,800)

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2027 Change Description	FTEs	Dollars
General Fund - Revenue		
• Add recording fee revenue reflecting the state's decision to move from a per-page fee to a flat recording fee.	-	300,000
• Increase elections reimbursement revenue from the Colorado Secretary of State per State estimates.	-	79,000
Special Revenue Funds		
• Add Fair Elections Fund budget in accordance with City Code, which requires the appropriation be adjusted annually to align with the most recent estimate of Denver's population.	-	82,200
• Add 0.5 FTE of a Business Operations Administrator to the Fair Elections Fund. The position's funding is split with the General Fund. DCR repurposed an existing General Fund position, resulting in no change in General Fund FTE.	0.50	50,000
• Remove Fair Elections Fund budget due to unspent funds that rolled from 2025 into 2026. The 2027 budget only includes new revenue. Any remaining unspent budget in 2026 can be spent in 2027.	-	(4,062,700)
Grants		
• Reflect one-time American Rescue Plan Act (ARPA) interest grant budget in 2027. This was granted to DCR in 2026 but is not expected to be spent until 2027.	-	800,000

The budgeted vacancy savings is $310,045.

Budget Detail

Elections Division (0701000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	4,602,390	3,206,674	3,745,595	538,921	16.81%
Services and Supplies	2,656,311	162,240	1,178,995	1,016,755	626.70%
Capital Equipment	11,785	-	-	-	0.00%
Internal Services and Misc.	(103,245)	11,554	12,162	608	5.26%
General Fund Expenditures Total	**7,167,242**	**3,380,468**	**4,936,752**	**1,556,284**	**46.04%**
General Fund Expenditures by Activity					
Elections Division Administration	4,189,358	494,982	2,180,992	1,686,010	340.62%
Elections IT Services	-	612,636	-	(612,636)	(100.00%)
Voting Infrastructure and Logistics	2,188,287	962,999	1,805,892	842,893	87.53%
Voting Services	789,597	1,309,851	949,868	(359,983)	(27.48%)
General Fund Expenditures Total	**7,167,242**	**3,380,468**	**4,936,752**	**1,556,284**	**46.04%**
Other Program Funding Sources					
Grants					
HAVA Election Judge Pay	329,187	-	-	-	0.00%
Institute for Responsive Government Election	350,000	-	-	-	0.00%
Grants Total	**679,187**	**-**	**-**	**-**	**0.00%**
General Government SRF					
Elections Equipment and Technology SRF	-	173,000	173,000	-	0.00%
Fair Elections	153,446	6,563,269	2,540,303	(4,022,966)	(61.30%)
General Government SRF Total	**153,446**	**6,736,269**	**2,713,303**	**(4,022,966)**	**(59.72%)**
Other Program Funding Sources Total	**832,633**	**6,736,269**	**2,713,303**	**(4,022,966)**	**(59.72%)**
Program Expenditures Total	**7,999,874**	**10,116,737**	**7,650,055**	**(2,466,682)**	**(24.38%)**
General Fund FTE					
Elections Division Administration	46.00	39.00	9.50	(29.50)	(75.64%)
Voting Services	9.00	13.00	7.50	(5.50)	(42.31%)
Voting Infrastructure and Logistics	10.00	7.00	10.00	3.00	42.86%
Elections IT Services	-	4.00	-	(4.00)	(100.00%)
General Fund FTE Total	**65.00**	**63.00**	**27.00**	**(36.00)**	**(57.14%)**

Budget Detail

Elections Division (0701000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Other Program Funds FTE					
General Government SRF					
Fair Elections	1.00	1.00	1.50	0.50	50.00%
Other Program Funds FTE Total	1.00	1.00	1.50	0.50	50.00%
FTE Total	**66.00**	**64.00**	**28.50**	**(35.50)**	**(55.47%)**
General Fund Revenue					
Fines and Forfeits	50	-	-	-	0.00%
Charges for Services	1,337	1,000	1,000	-	0.00%
Internal Service and Indirect Cost	2,573,641	359,000	359,000	-	0.00%
Miscellaneous Other	-	1,662,000	1,741,000	79,000	4.75%
General Fund Revenue Total	**2,575,027**	**2,022,000**	**2,101,000**	**79,000**	**3.91%**
Vacancy Savings			(124,125)		

Recording Division (0702000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	3,746,747	3,622,855	3,811,773	188,918	5.21%
Services and Supplies	806,052	300,960	324,890	23,930	7.95%
Capital Equipment	10,950	-	-	-	0.00%
Internal Services and Misc.	1,521	-	-	-	0.00%
General Fund Expenditures Total	**4,565,269**	**3,923,815**	**4,136,663**	**212,848**	**5.42%**
General Fund Expenditures by Activity					
Civic Engagement Team	299,482	479,142	504,794	25,652	5.35%
Communications	515,456	485,469	498,255	12,786	2.63%
Office of the City Clerk	385,336	429,350	427,566	(1,784)	(0.42%)
Office of the Public Trustee	429,581	616,563	432,275	(184,288)	(29.89%)
Policy & Compliance	180,983	166,306	219,365	53,059	31.90%
Recording	888,704	738,169	794,755	56,586	7.67%
Recording Division Administration	1,865,726	1,008,816	1,259,653	250,837	24.86%
General Fund Expenditures Total	**4,565,269**	**3,923,815**	**4,136,663**	**212,848**	**5.42%**
Other Program Funding Sources					
Grants					
State and Local Fiscal Recovery Funds	-	-	800,000	800,000	0.00%
Grants Total	**-**	**-**	**800,000**	**800,000**	**0.00%**
General Government SRF					
Electronic Filing Technology	262,705	100,000	100,000	-	0.00%
Redaction Services	41,656	-	-	-	0.00%
General Government SRF Total	**304,361**	**100,000**	**100,000**	**-**	**0.00%**
Other Program Funding Sources Total	**304,361**	**100,000**	**900,000**	**800,000**	**800.00%**
Program Expenditures Total	**4,869,630**	**4,023,815**	**5,036,663**	**1,012,848**	**25.17%**
General Fund FTE					
Recording Division Administration	16.50	5.00	6.00	1.00	20.00%
Recording	10.00	7.00	7.00	-	0.00%
Office of the Public Trustee	5.00	5.00	4.00	(1.00)	(20.00%)
Office of the City Clerk	4.00	4.00	3.00	(1.00)	(25.00%)
Communications	3.00	3.00	3.00	-	0.00%
Civic Engagement Team	4.00	4.00	4.00	-	0.00%
Policy & Compliance	1.00	1.00	2.00	1.00	100.00%
General Fund FTE Total	**43.50**	**29.00**	**29.00**	**-**	**0.00%**
General Government SRF					

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Recording Division (0702000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Redaction Services	3.00	-	-	-	0.00%
SRF FTE Total	**3.00**	**-**	**-**	**-**	**0.00%**
FTE Total	**46.50**	**29.00**	**29.00**	**-**	**0.00%**
General Fund Revenue					
Fines and Forfeits	250	-	-	-	0.00%
Fees	5,099,524	5,093,000	5,393,000	300,000	5.89%
Miscellaneous Other	(879)	1,000	1,000	-	0.00%
General Fund Revenue Total	**5,098,895**	**5,094,000**	**5,394,000**	**300,000**	**5.89%**
Vacancy Savings			(127,451)		

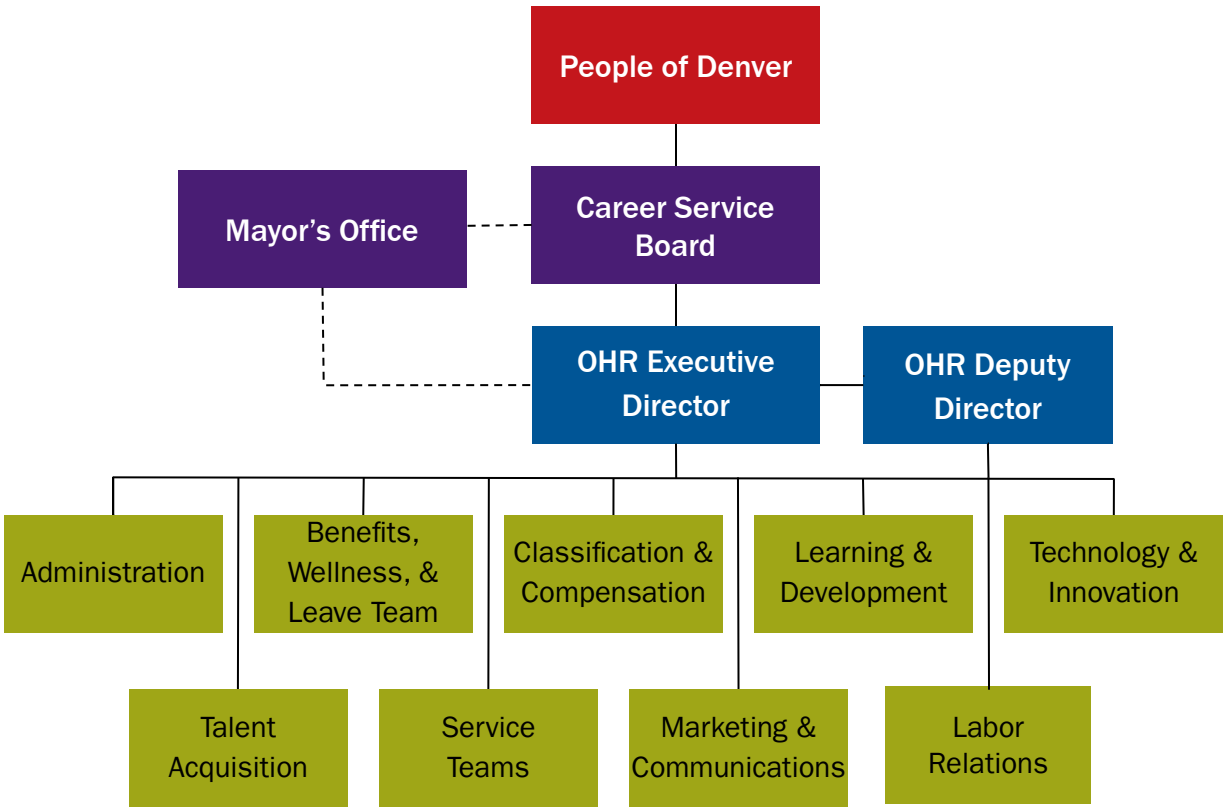
DCR Operations Division (0703000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	930,712	1,771,850	1,867,208	95,358	5.38%
Services and Supplies	-	460,978	477,150	16,172	3.51%
Capital Equipment	-	25,000	25,000	-	0.00%
Internal Services and Misc.	-	950	1,000	50	5.26%
General Fund Expenditures Total	**930,712**	**2,258,778**	**2,370,358**	**111,580**	**4.94%**
General Fund Expenditures by Activity					
DCR Administration	1,285	392,704	477,610	84,906	21.62%
DCR Communications & Civic Engagement	206,039	-	301,721	301,721	0.00%
DCR Information Technology	161,572	296,758	239,778	(56,980)	(19.20%)
DCR Operations	561,815	1,569,316	1,351,249	(218,067)	(13.90%)
General Fund Expenditures Total	**930,712**	**2,258,778**	**2,370,358**	**111,580**	**4.94%**
Other Program Funding Sources					
General Government SRF					
Redaction Services	9,060	-	-	-	0.00%
Special Revenue Funds Total	**9,060**	**-**	**-**	**-**	**0.00%**
Other Program Funding Sources Total	**9,060**	**-**	**-**	**-**	**0.00%**
Program Expenditures Total	**939,771**	**2,258,778**	**2,370,358**	**111,580**	**4.94%**
General Fund FTE					
DCR Administration	-	3.00	3.00	-	0.00%
DCR Operations	-	9.50	6.00	(3.50)	(36.84%)
DCR Communications & Civic Engagement	-	-	2.00	2.00	0.00%
DCR Information Technology	-	3.00	2.00	(1.00)	(33.33%)
General Fund FTE Total	**-**	**15.50**	**13.00**	**(2.50)**	**(16.13%)**
FTE Total	**-**	**15.50**	**13.00**	**(2.50)**	**(16.13%)**
Vacancy Savings			(58,469)		

Elections Cycle (0704000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	-	3,430,231	3,050,000	(380,231)	(11.08%)
Services and Supplies	-	3,911,660	3,815,423	(96,237)	(2.46%)
Capital Equipment	-	58,790	-	(58,790)	(100.00%)
General Fund Expenditures Total	**-**	**7,400,681**	**6,865,423**	**(535,258)**	**(7.23%)**
General Fund Expenditures by Activity					
Coordinated Election	-	-	3,000,000	3,000,000	0.00%
Election Cycle Admin & Amortized	-	3,826,021	750,000	(3,076,021)	(80.40%)
General Election	-	2,478,000	-	(2,478,000)	(100.00%)
Municipal General Election	-	-	2,115,423	2,115,423	0.00%
Municipal Run-Off Election	-	-	1,000,000	1,000,000	0.00%
Statewide Primary Election	-	1,096,660	-	(1,096,660)	(100.00%)

Elections Cycle (0704000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures Total	-	7,400,681	6,865,423	(535,258)	(7.23%)
Program Expenditures Total	-	7,400,681	6,865,423	(535,258)	(7.23%)

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Human Resources



Mission

To provide essential services, benefits and support to the employees, departments and agencies at the City and County of Denver, while ensuring a diverse, inclusive, and equitable workforce by recruiting and retaining top talent.

Department Summary

The Office of Human Resources (OHR) provides essential services and support to the employees and agencies that make up the City and County of Denver. OHR's work reaches all city departments and supports every employee, from the moment they submit a job application to the day they retire. OHR is at the center of the City's operations, partnering with agencies and leadership to drive functions that serve residents, ensure a diverse, inclusive, and equitable workforce and culture, and retain and grow the very best talent in the region. Additionally, OHR administers the City's Career Service Rules that govern employment including pay, classification, transfers, dispute resolution, promotions, training, recruitment, benefits, and other personnel policies. For more information, visit the OHR website at https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Office-of-Human-Resources.

OHR is an independent agency and reports to the Career Service Board**.**

The **Career Service (CS) Board** consists of five Denver citizens appointed by the Mayor for staggered five-year terms and provides oversight for OHR. Its charge is to maintain the merit system, and it is responsible for setting policy, considering appeals, and making rule changes that enhance the work environment. The Board selects the OHR Executive Director and appoints Career Service Hearing Officers.

Services

OHR is comprised of the divisions listed below. Each group has its own expert area of focus and works in concert with the greater "OneHR" team to ensure the City is meeting the needs of its current workforce while securing and sustaining new talent for the future.

Administration – Provides oversight, direction, and human resources strategy and sets policy, goals, objectives, and measurements of success for the agency. Leadership is supported by an administrative team and is also responsible for the agency's budget, finances, purchasing, and contract management and serves as the point of contact for the CS Board and Mayor's Office.

Benefits, Wellness, and Leave – Oversees the strategies, design, development, and implementation of City-sponsored insurance benefits, including medical, dental, disability, and life insurance, and manages the spending account benefits programs for all job positions. The Wellness Team designs, oversees, and implements wellness strategies and plans to educate employees about the value of wellness. The Leave Team oversees the administration and coordination of leave requests under the Family and Medical Leave Act and the Colorado Family Care Act. Additionally, OHR ADA Coordinators manage compliance with Title I of the Americans with Disabilities Act (ADA) by overseeing the administration of these benefits, advising employees regarding their rights, and ensuring front-line managers are educated in handling and responding to ADA requests in the workplace.

Classification and Compensation – Provides analysis and consultation to ensure the provision of market-competitive and internally equitable pay. The team designs, implements, and administers compensation strategies, policies, processes, and programs to ensure a market-based compensation plan as well as compliance with federal, state, and local regulations. The division oversees the classification and pay plan for all job titles and pay ranges (excluding sworn/civil service and elected Charter officers).

Learning and Development – Provides a comprehensive menu of continuous learning opportunities for all city employees that enhances engagement and performance and grows future leaders. The team also provides instructional design, consulting, and facilitation to augment an extensive online library of learning resources.

Technology and Innovation – Maintains and updates the HR module of the City's enterprise resource planning system, provides business analytics, coordinates HR systems support and technology acquisition, oversees pre-employment assessments, and leads the continual innovation and process improvement efforts for the agency. The team also stores and maintains citywide employee records and personnel actions and administers the HR Solutions Center, which provides technical support for all HR-related actions and activities.

Talent Acquisition – Provides recruiting and onboarding services, including supporting the sourcing, selection, and hiring of talent for all position types at all job levels for departments and agencies citywide (except for uniformed, civil service positions). This team also oversees job requisition management and candidate screening.

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Service Teams – Provide city agencies and departments direct access to resources and support by collaborating with leaders to drive talent strategies, generate business value, and elevate the work of the agency.

Marketing and Communications – Provides communications, marketing, and advertising services by creating and distributing both internal and external materials to support employees, the work of OHR divisions, and city agencies. This team is responsible for internal and citywide employment brand creation and execution, the production of scheduled citywide employee communications, marketing materials, advertising campaigns, public relations, programs and events, and requests filed under the Colorado Open Records Act.

Labor Relations – Provides interpretation of, and compliance with, the Career Service rules and executive orders, investigates grievances, advises on employee relations matters, trains supervisors and managers on dispute resolution and disciplinary processes, and manages the employee relations case management system. The division oversees the Career Service Board's rulemaking process and provides support to Career Service Board members with public meetings and appeals of Hearing Office decisions, and it also serves as the HR group for OHR.

Strategies

OHR will focus on four key strategic areas.

- **Culture:** Increase employee engagement and the diversity of OHR staff to better reflect the populations the agency serves at all levels. Ensure broad agency participation in Race and Social Justice training.
- **Recruitment:** Establish the City and County of Denver as a competitive employer and reduce the City's vacancy rate by prioritizing quality of hire, launching an updated employment brand, diversifying applicant pools, emphasizing accessibility by removing unnecessary barriers for candidates, and efficiently filling open positions.
- **Retention:** Reduce voluntary turnover in the City by focusing on the four largest agencies: the Department of Transportation and Infrastructure, the Department of Parks and Recreation, Denver Human Services, and Denver International Airport. OHR prioritizes retention in all agencies by focusing on the needs of the individual employee through an accessible wellness program that emphasizes mental health, expanded paid leave options, enhancing onboarding and engagement, ensuring pay equity, and customized learning and leadership development.
- **Technology and Innovation:** Create data-driven HR functions and improve job search capability. Leveraging technology not only supports better service delivery and access for city employees, it also enhances OHR's efforts to grow and engage with the City's workforce. By utilizing performance analytics, targeted datasets, and metrics, the agency can better identify opportunities to more accurately track the progress and impact these activities have on the OHR's work.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Citywide voluntary turnover rate	13.6%	12.6%	12.5%	13.0%	12.0%
Citywide average vacancy rate (CS unlimited & limited positions)	17.9%	17.9%	13.1%	15.5%	15.0%

The **citywide voluntary turnover rate** is measured by taking the number of employees at the start of the year, adding the number of employees at the end of the year, and dividing that number by two. The number of voluntary terminations is then divided by the calculated number. For example, if there are 100 employees on January 1, and 110 employees on December 31, this would result in an average of 105 employees for the year. If 10 employees voluntarily terminated in that same year, then the voluntary turnover rate would be 10/105= 9.5%. Terminations include all voluntary employment separation reasons for limited and unlimited employees (on-calls are excluded) and only include terminations that involve employees leaving the City (promotions and job changes within the City are excluded). Turnover rates have returned to historically normal rates.

The **citywide average vacancy rate** captures the percentage of unfilled unlimited and limited CS positions citywide at any given time. It decreased in 2025 in part because vacant positions were eliminated to address budget shortfalls. There was an uptick in 2026 as agencies leveraged vacancies for savings. In 2027, vacancy rates are projected to remain near 2026 levels, with modest improvement.

Budget Detail

Office of Human Resources (0601000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	16,638,029	14,085,148	14,239,140	153,992	1.09%
Services and Supplies	2,657,993	2,138,572	2,039,950	(98,622)	(4.61%)
Internal Services and Misc.	17,768	36,936	15,384	(21,552)	(58.35%)
General Fund Expenditures Total	**19,313,790**	**16,260,656**	**16,294,474**	**33,818**	**0.21%**
General Fund Expenditures by Activity					
Administration	1,140,658	1,029,674	1,071,655	41,981	4.08%
Benefits, Wellness and Leave	3,313,548	3,012,961	3,136,744	123,783	4.11%
Classification and Compensation	1,574,107	1,301,754	1,329,119	27,365	2.10%
Employee Relations	656,075	188,648	194,014	5,366	2.84%
Learning and Development	1,342,311	1,029,256	1,008,955	(20,301)	(1.97%)
Marketing and Communications	1,418,078	1,161,268	1,192,319	31,051	2.67%
Service Teams	3,412,621	3,181,680	3,133,413	(48,267)	(1.52%)
Talent Acquisition	3,971,880	2,858,418	2,836,178	(22,240)	(0.78%)
Technology and Innovation	2,484,514	2,496,997	2,392,077	(104,920)	(4.20%)
General Fund Expenditures Total	**19,313,790**	**16,260,656**	**16,294,474**	**33,818**	**0.21%**
Other Program Funding Sources					
Grants					
Advancing Breastfeeding in Colorado	626	-	-	-	0.00%
Grants Total	**626**	**-**	**-**	**-**	**0.00%**
General Government SRF					
Career Service Training	27,867	7,437	-	(7,437)	(100.00%)
Education Refund Program	111,770	200,000	100,000	(100,000)	(50.00%)
OHR Special Events and Programs	-	3,850	3,850	-	0.00%
Alternative Transportation	213,161	431,200	431,200	-	0.00%
Internal Billings and Reimbursements	4,389,903	4,842,085	4,942,492	100,407	2.07%
Special Revenue Funds Total	**4,742,702**	**5,484,572**	**5,477,542**	**(7,030)**	**(0.13%)**
Other Program Funding Sources Total	**4,743,327**	**5,484,572**	**5,477,542**	**(7,030)**	**(0.13%)**
Program Expenditures Total	**24,057,118**	**21,745,228**	**21,772,016**	**26,788**	**0.12%**
General Fund FTE					
Administration	5.00	4.00	4.00	-	0.00%
Marketing and Communications	5.00	5.00	5.00	-	0.00%
Learning and Development	9.00	5.75	5.75	-	0.00%
Talent Acquisition	36.75	21.00	20.00	(1.00)	(4.76%)
Benefits, Wellness and Leave	16.00	16.00	16.00	-	0.00%
Technology and Innovation	15.00	14.00	14.00	-	0.00%
Classification and Compensation	9.00	7.00	7.00	-	0.00%
Employee Relations	4.00	1.00	1.00	-	0.00%
Service Teams	24.00	18.00	18.00	-	0.00%
General Fund FTE Total	**123.75**	**91.75**	**90.75**	**(1.00)**	**(1.09%)**
Other Program Funds FTE					
General Government SRF					
DEN Service Group	19.00	20.50	20.50	-	0.00%
DHS Service Group	15.25	13.50	13.50	-	0.00%

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Office of Human Resources (0601000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Government SRF FTE Total	**34.25**	**34.00**	**34.00**	**-**	**0.00%**
Other Program Funds FTE Total	**34.25**	**34.00**	**34.00**	**-**	**0.00%**
FTE Total	**158.00**	**125.75**	**124.75**	**(1.00)**	**(0.80%)**
General Fund Revenue					
Miscellaneous Other	9,636	16,248	16,248	-	0.00%
General Fund Revenue Total	**9,636**	**16,248**	**16,248**	**-**	**0.00%**
Vacancy Savings			(551,449)		

Internal Service Funds Detail

Self-Insurance Benefits Programs (66100 and 66200)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	102,741,285	91,369,080	123,896,809	32,527,729	35.60%
Services and Supplies	9,164,471	10,765,390	10,619,747	(145,643)	(1.35%)
Internal Services and Misc.	5,212,668	-	-	-	0.00%
Restricted Budget	-	2,369,600	-	(2,369,600)	(100.00%)
Expenditures by Type Total	**117,118,425**	**104,504,070**	**134,516,556**	**30,012,486**	**28.72%**
Expenditures by Activity					
Medical Self-Insurance	107,665,213	96,831,783	134,516,556	37,684,773	38.92%
Dental Self-Insurance	9,453,211	7,672,287	-	(7,672,287)	(100.00%)
Expenditures by Activity Total	**117,118,425**	**104,504,070**	**134,516,556**	**30,012,486**	**28.72%**
Revenue					
Miscellaneous Other	104,804,599	109,819,247	137,387,515	27,568,268	25.10%
Revenue Total	**104,804,599**	**109,819,247**	**137,387,515**	**27,568,268**	**25.10%**

Significant Budget Changes

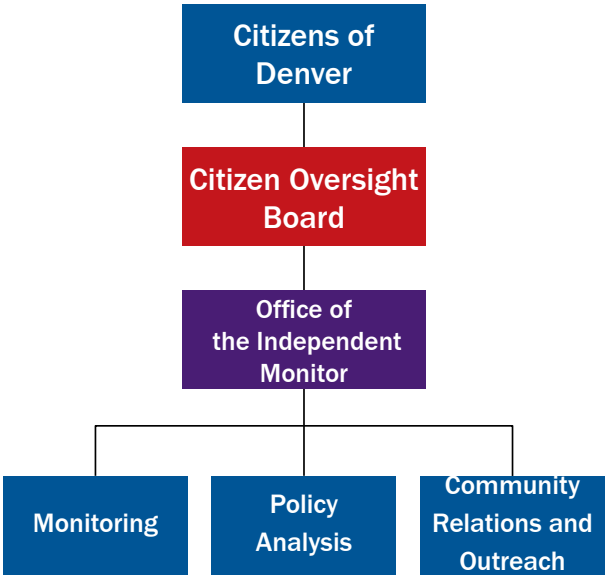
2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Internal Services		
• Reduce cell phone stipend budget to align with actual spending.	-	(21,600)
General Fund - Talent Acquisition		
Personnel Services		
• Eliminate a vacant Operational Supervisor I.	(1.00)	(102,100)
General Fund - Technology and Innovation		
Services and Supplies		
• Reduce training contract budget to remove coaching services.	-	(98,600)
Special Revenue Funds		
• Reduce expenditures in the Education Refund SRF to align with the budgeted General Fund transfer.	-	(100,000)
• Remove expenditures in the Career Service Training SRF, which will be fully spent in 2026.	-	(7,400)
Internal Service Funds		
• Add Medical Self-Insurance Fund budget for premium increases across all plans and administrative fees.	-	37,684,800

2027 Change Description	FTEs	Dollars
• Eliminate expenditures in the Dental Self-Insurance Fund to reflect being fully-insured in 2027.	-	(7,672,300)

The budgeted vacancy savings is $551,449.

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Office of the Independent Monitor



Mission

To promote accountability, effectiveness, and transparency in the Denver Police Department and Denver Sheriff Department disciplinary processes by: monitoring investigations into citizen complaints, internal complaints, and critical incidents involving sworn personnel; making recommendations on findings and discipline; publicly reporting on patterns of complaints, findings, and discipline; making recommendations regarding potential policy issues; conducting outreach to the Denver community and stakeholders in the disciplinary process; and promoting alternative and innovative means for resolving police complaints, such as mediation.

Department Summary

The Office of the Independent Monitor (OIM) works to ensure accountability, effectiveness, and transparency in the Denver Police Department (DPD) and Denver Sheriff Department (DSD) disciplinary processes. OIM ensures complaint and commendation processes are accessible to the community; monitors internal affairs investigations into community and internal complaints and critical incidents involving sworn personnel; makes recommendations for improving DPD and DSD policies, practices, and training; and conducts outreach to the Denver community and stakeholders in the disciplinary process. OIM aims to protect and enhance public safety by promoting the highest standards among the City's sworn personnel.

Additional information is available on the Office of the Independent Monitor website at https://www.denvergov.org/oim.

Services

Monitoring: OIM monitors investigations into allegations of misconduct by DPD and DSD sworn personnel to determine if the investigations are thorough, complete, impartial, and timely. OIM also makes recommendations regarding findings and discipline.

Policy Analysis: OIM evaluates DPD and DSD policies, practices, and training methodologies and issues public reports with recommendations for improvement. OIM releases at least two public reports per year containing statistical data on trends in complaints and discipline.

Community Relations and Outreach: OIM conducts regular outreach to community members and law enforcement through community forums, neighborhood meetings, and other events. The Office also trains youth on their rights and responsibilities when interacting with DPD and works to facilitate trust between police officers and youth through its award-winning Youth Outreach Project, Bridging the Gap: Kids and Cops.

Strategies

- Improve self-policing in DPD and DSD by actively monitoring internal affairs investigations and proposed disciplinary outcomes and making case-specific recommendations to promote thoroughness and fairness for all parties.
- Improve policing and detention practices by publishing data-driven reports that proactively identify and propose solutions to policy, practice, or training issues based on research and best practices.
- Maximize the benefits of OIM's community and police mediation program to police officers, DSD staff, and community members.
- Increase citizen engagement and trust by continuing to hold community outreach meetings and developing innovative strategies to engage with youth and families.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Percentage of DPD complaints referred within 3 days	97%	97%	91%	100%	100%
Percentage of DSD complaints referred within 3 days	98%	99%	90%	100%	100%
Percentage of investigation into DPD complaints reviewed	100%	100%	100%	100%	100%
Percentage of investigation into DSD complaints reviewed	100%	100%	100%	100%	100%
Percentage of DPD discplinary decisions reviewed	100%	100%	100%	100%	100%
Percentage of DSD discplinary decisions reviewed	100%	100%	100%	100%	100%
Percentage of DPD community complaints resolved through mediation	7%	5%	7%	10%	10%
Percentage of complainants satisfied with mediation	86%	100%	60%	85%	85%
Youths served through the OIM Youth Outreach Project	328	135	229	229	229
Percentage of youth participants in the Youth Outreach Project whose trust in the DPD increased	67%	75%	80%	74%	74%

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Community Complaint Referral: While community members can file misconduct complaints directly with OIM, the DPD Internal Affairs Bureau (IAB) and Department of Safety Administrative Investigations Unit (AIU) are responsible for conducting the actual investigations. To ensure that IAB and AIU can begin those investigations in a timely manner, OIM aims to refer the misconduct complaints that it receives to the appropriate group within three business days. In 2025, OIM forwarded 91 percent of complaints about DPD officers and 90 percent of DSD deputies within three business days. In 2026 and 2027, OIM's goal is to refer 100 percent of community complaints within three business days.

Investigation and Discipline Review: A core OIM function is reviewing administrative investigations of misconduct complaints to determine if they are thorough, complete, and fair to community members, officers, and deputies. OIM also reviews disciplinary decisions and makes recommendations about the appropriate findings and penalties, if any, under the departmental discipline matrices. In 2025, OIM reviewed 100 percent of investigations and disciplinary decisions associated with misconduct complaints about DPD and DSD sworn staff. This excludes scheduled discipline complaints, which are generally minor and have a specific, escalating penalty schedule defined in the DPD and DSD discipline handbooks. OIM's goal is to continue reviewing 100 percent of misconduct complaint investigations and disciplinary decisions in 2026 and 2027.

Complainant Satisfaction with Mediation: Mediation is an alternative to the traditional way of handling complaints through administrative investigations. OIM's Mediation Program is a collaborative effort with DPD. The process provides complainants with the opportunity to meet with an officer in a neutral and confidential setting with the assistance of a professional mediator. In 2025, seven percent of DPD community complaints were resolved through mediation and 60 percent of complainants reported being satisfied with the mediation process. In 2026 and 2027, OIM's goal is to resolve 10 percent of DPD community complaints through mediation and to attain at least an 85 percent community complainant satisfaction rate.

Youth Outreach Project (YOP): Through the YOP, OIM provides training and education to youth, police officers, and community facilitators. The YOP trains officers on adolescent development and de-escalation techniques geared toward youth and educates youth about their rights and responsibilities when in contact with law enforcement. In YOP forums, OIM brings together officers and youth while community facilitators assist them in sharing personal stories and developing guidelines to help de-escalate and improve future youth/officer contacts. In 2025, the YOP was able to train 105 DPD officers and hold forums with 229 Denver youth, 80 percent of whom reported more trust in the DPD than they had prior to participating in the YOP. In 2026 and 2027, OIM anticipates that the YOP will hold forums serving a similar number of youths. In 2026 and 2027, OIM anticipates that the YOP will hold forums serving a similar number of youths. Although OIM's YOP cost center below shows no budget for 2027, budget to staff this program is included in its Administration cost center.

Budget Detail

Office of Independent Monitor (0157000)	2025 Actuals	2026 Appropriated	2027 Recommended	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	2,371,992	2,537,143	2,572,339	35,196	1.39%
Services and Supplies	140,918	88,588	90,405	1,817	2.05%
Capital Equipment	3,009	1,817	-	(1,817)	(100.00%)
Internal Services and Misc.	54,348	-	-	-	0.00%
General Fund Expenditures Total	**2,570,266**	**2,627,548**	**2,662,744**	**35,196**	**1.34%**
General Fund Expenditures by Activity					
Administration	2,303,161	2,437,478	2,510,799	73,321	3.01%
Citizen Oversight Board	168,504	178,070	151,945	(26,125)	(14.67%)
Youth Outreach Project	98,602	12,000	-	(12,000)	(100.00%)
General Fund Expenditures by Activity Total	**2,570,266**	**2,627,548**	**2,662,744**	**35,196**	**1.34%**
Program Expenditures Total	**2,570,266**	**2,627,548**	**2,662,744**	**35,196**	**1.34%**
General Fund FTE					
Administration	15.00	15.50	16.00	0.50	3.23%
Citizen Oversight Board	1.00	1.00	1.00	-	0.00%
General Fund FTE Total	**16.00**	**16.50**	**17.00**	**0.50**	**3.03%**
Vacancy Savings			(58,971)		

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Add budget to annualize Deputy Monitor that started July 2026.	0.50	73,500
• Reduce regular compensation budget by delaying hiring when positions vacate.	-	(61,000)

The budgeted vacancy savings is $58,971.

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Office of the Municipal Public Defender



Mission

Our mission is to provide skilled, zealous, and holistic legal representation to indigent individuals accused of crimes in the Denver Courts, fulfilling the constitutional promise established by Gideon v. Wainwright. We are committed to advancing equity and ensuring every client receives high-quality, client-centered representation. By listening with compassion, building trust through meaningful support, and advocating tirelessly for our clients, we uphold their dignity, protect their rights, and work to restore hope throughout the legal process. The Office of the Municipal Public Defender (OMPD) ensures that Denver is known as a city where there is equal access to justice for all.

Agency Summary

The Denver Office of the Municipal Public Defender (OMPD) is a comprehensive public defender office that is client-centered, holistic, independent, and innovative in representation of defendants who face jail time for municipal ordinance violations and traffic cases in the Denver County Court System. Since July 2024, OMPD has also represented youth charged with municipal ordinance violations. OMPD sees roughly 12,000 cases—around 10,000 unique clients—a year, and all are eligible for indigent defense.

OMPD provides an equitable, inclusive, and diverse work environment. Through its Justice, Equity, Diversity, and Inclusion program, OMPD strives to respect and honor differences and create a culture of compassion, collaboration, and common purpose for sharing talents, skills, and creativity with each other. In 2026, OMPD continued to partner with the Office of Social Equity and Innovation to expand its work, including training and developing a Racial Equity Action Plan.

OMPD is mandated to represent indigent individuals charged with municipal ordinance violations and continues to see an increase in both the number and complexity of cases.

For more information, visit the Office of the Municipal Public Defender website at https://www.denvergov.org/content/denvergov/en/office-of-the-municipal-public-defender.html.

Services

The Chief Municipal Public Defender oversees the Legal, Administrative, and Client Support Team staff that provide legal counsel and client-centered, holistic representation to indigent defendants charged with municipal violations in the City and County of Denver. OMPD's clients are Denver's most vulnerable citizens: 100 percent of OMPD's clients are living at or below the poverty line. Around 90 percent of indigent clients struggle with trauma, mental health, and/or substance misuse conditions; over half of the individuals OMPD represents are experiencing homelessness or housing instability; and many are facing systemic racial inequities.

OMPD provides representation in the areas of arraignments, appeals, and trials through litigation of ordinance violations, traffic violations, and Denver's specialty outreach court dockets for substance abuse, mental illness, and homelessness. OMPD represents clients at first appearance seven days a week at the Denver Detention Center. OMPD's attorneys provide exceptional legal representation resulting in acquittals, dismissals, and favorable pleas.

To enhance OMPD's holistic defense, OMPD launched the Client Support Team (CST) in 2021. OMPD's holistic defense model provides strong legal representation while in tandem, providing support for clients and connections to vital resources and services. CST works closely with attorneys in court, creates reentry plans with clients in jail, and connects clients to resources like shelter, treatment, employment, and more with the aim of increasing court attendance rates, reducing future criminal justice involvement, and to help individuals gain stability in the community.

OMPD partnered with the Office of Immigrant and Refugee Affairs to develop and implement a Language Access Plan, ensuring all clients have access to interpretation and translation services. OMPD partners with community-based organizations and city agencies to increase awareness of OMPD services and to increase access to vital resources and services for OMPD's clients.

In 2024, recognizing a critical gap in representation for youth ages 10–17 in Denver Municipal Court, OMPD launched a dedicated youth representation program. OMPD's mission is to disrupt the school-to-prison pipeline by advocating for youth and connecting them and their families with culturally competent service providers that address each client's individual needs.

Strategies

- Provide effective legal counsel for individuals who cannot afford an attorney by employing ethical, compassionate, trained, prepared, and experienced public defenders and administrative staff who serve and assist clients both in and out of custody.
- Ensure clients are aware of their rights and receive excellent customer service by providing competent and accessible staff to assist them while navigating the Denver court system.

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- Provide support to clients while in the criminal justice system and improve long-term outcomes by connecting them with resources to improve court attendance and reduce further criminal justice involvement.

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
OMPD cases	9,226	10,609	10,734	11,593	11,593

Performance and Program Highlights

In 2026, case numbers are trending upwards. From January to May 2026, there has been an 8 percent increase in overall municipal criminal filings and a 38 percent increase in youth cases. There has also been a 9 percent increase in traffic cases during the same period. Additionally, cases have become more complicated and require more time for discovery than ever before. The prevalence of body worn cameras, increasing protests, and immigration service needs have all contributed to increased workload required in many cases.

Budget Detail

Office of Municipal Public Defender (0521000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	5,793,160	6,185,764	6,323,487	137,723	2.23%
Services and Supplies	909,181	612,847	572,847	(40,000)	(6.53%)
Internal Services and Misc.	3,078	8,749	8,749	-	0.00%
General Fund Expenditures Total	**6,705,419**	**6,807,360**	**6,905,083**	**97,723**	**1.44%**
General Fund Expenditures by Activity					
Administration	6,705,419	6,807,360	6,905,083	97,723	1.44%
General Fund Expenditures Total	**6,705,419**	**6,807,360**	**6,905,083**	**97,723**	**1.44%**
Other Program Funding Sources					
Grants					
Caring for Denver - Denver's Front Door to Procedural Justice	13,777	-	-	-	0.00%
Defense Counsel First Appearance Grant Program	313,850	111,150	-	(111,150)	(100.00%)
Grants Total	**327,627**	**111,150**	**-**	**(111,150)**	**(100.00%)**
Other Program Funding Sources Total	**327,627**	**111,150**	**-**	**(111,150)**	**(100.00%)**
Program Expenditures Total	**7,033,045**	**6,918,510**	**6,905,083**	**(13,427)**	**(0.19%)**
General Fund FTE					
Administration	43.41	43.75	42.75	(1.00)	(2.29%)
General Fund FTE Total	**43.41**	**43.75**	**42.75**	**(1.00)**	**(2.29%)**
FTE Total	**43.41**	**43.75**	**42.75**	**(1.00)**	**(2.29%)**
General Fund Revenue					
Miscellaneous Other	(198)	-	-	-	0.00%
General Fund Revenue total	**(198)**	**-**	**-**	**-**	**0.00%**
Vacancy Savings			(211,721)		

Significant Budget Changes

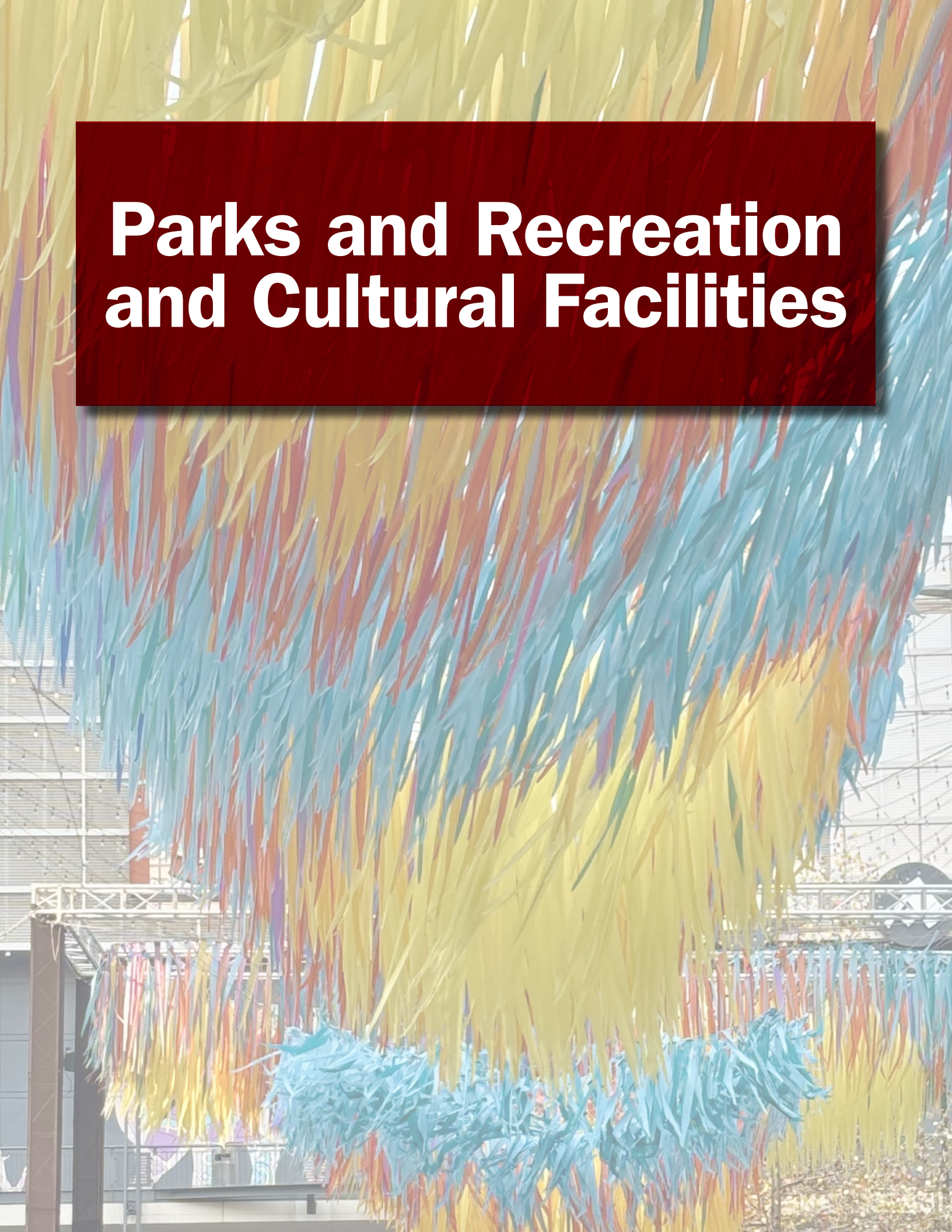
2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Hold an Administrative Support Assistant II vacant until December 2027.	(1.00)	(74,800)
• Reduce personnel budget by lowering budgeted salary for vacant Applications Support Administrator Senior.	-	(21,900)
Services and Supplies		
• Reduce training budget.	-	(40,000)
Grants		
• Remove Defense Counsel First Appearance grant expenditures due to grant closing in 2026.	-	(111,200)

The budgeted vacancy savings is $211,721.

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Parks and Recreation and Cultural Facilities



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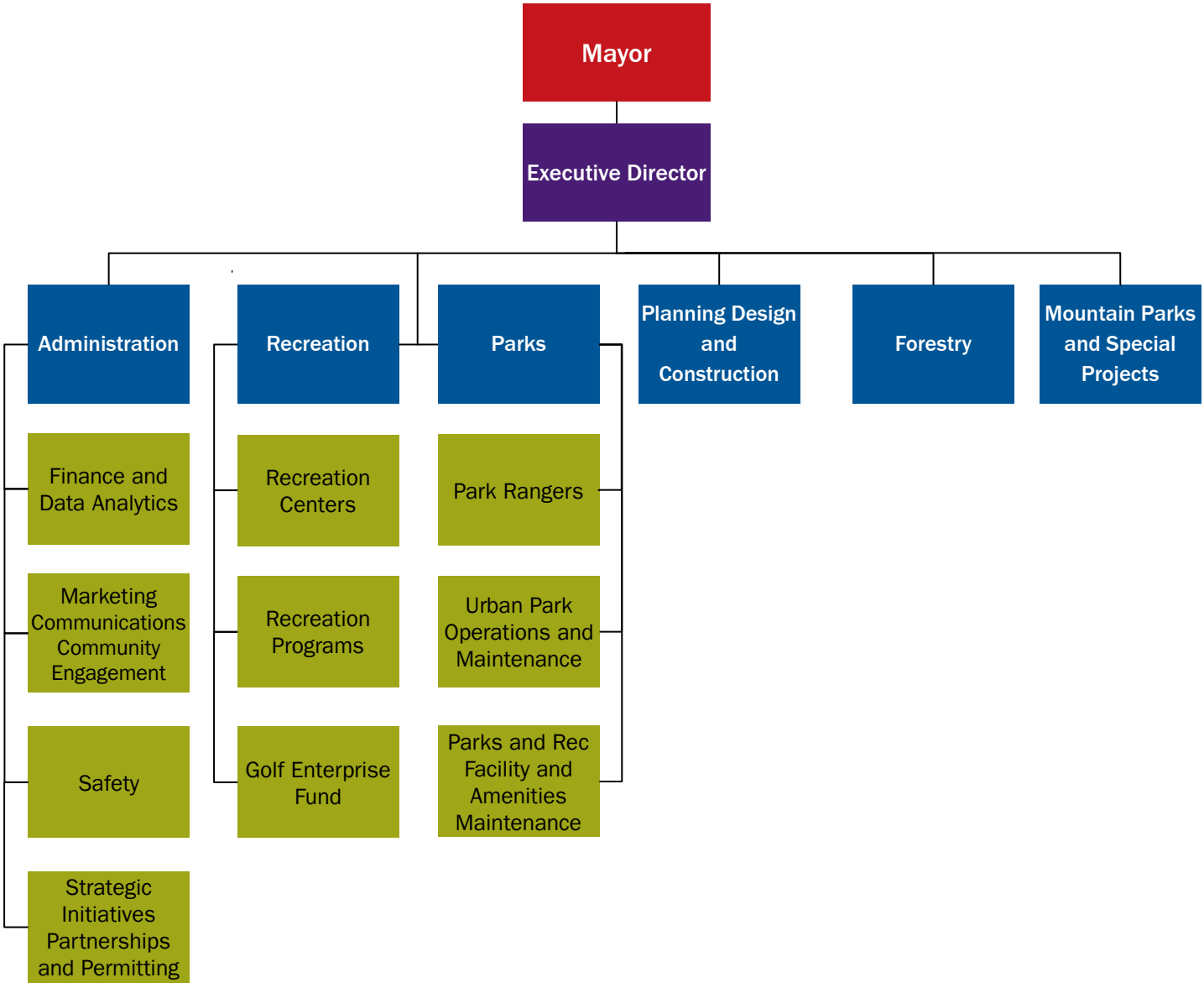
Parks and Recreation and Cultural Facilities Budget Summary

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Parks and Recreation Administration	6,074,333	5,320,525	5,400,857	80,332	1.51%
Parks and Planning	54,845,766	47,496,197	48,618,631	1,122,434	2.36%
Recreation	31,514,629	32,629,103	33,235,864	606,761	1.86%
Denver Public Library	58,233,138	52,993,357	53,709,253	715,896	1.35%
General Fund Expenditures Total	**150,667,866**	**138,439,182**	**140,964,605**	**2,525,423**	**1.82%**
General Fund Expenditures by Type					
Personnel Services	120,726,251	115,162,287	117,599,680	2,437,393	2.12%
Services and Supplies	28,709,300	22,386,189	22,618,608	232,419	1.04%
Capital Equipment	350,055	144,389	-	(144,389)	(100.00%)
Internal Services and Misc.	882,260	746,317	746,317	-	0.00%
General Fund Expenditures Total	**150,667,866**	**138,439,182**	**140,964,605**	**2,525,423**	**1.82%**
Enterprise Fund Expenditures					
Golf	20,226,906	23,848,633	27,033,817	3,185,184	13.36%
Enterprise Fund Expenditures Total	**20,226,906**	**23,848,633**	**27,033,817**	**3,185,184**	**13.36%**
Enterprise Fund Expenditures by Type					
Personnel Services	11,309,368	12,923,831	13,770,496	846,665	6.55%
Services and Supplies	5,935,623	7,867,512	7,105,025	(762,487)	(9.69%)
Capital Equipment	795,654	698,200	3,648,000	2,949,800	422.49%
Internal Services and Misc.	2,186,260	2,359,090	2,510,296	151,206	6.41%
Enterprise Fund Expenditures Total	**20,226,906**	**23,848,633**	**27,033,817**	**3,185,184**	**13.36%**
Enterprise Fund Transfers					
Transfer to Capital Improvement Projects Fund	14,600,000	6,105,750	2,000,000	(4,105,750)	(67.24%)
Transfer to Grant/Other CIF	28,400,000	25,000,000	30,000,000	5,000,000	20.00%
Transfer to Parks Legacy Capital Improvement Funds	37,428,889	27,995,000	30,614,149	2,619,149	9.36%
Enterprise Funds Transfer Total	**80,428,889**	**59,100,750**	**62,614,149**	**3,513,399**	**5.94%**
Enterprise Funds Total	**100,655,794**	**82,949,383**	**89,647,966**	**6,698,583**	**8.08%**
Other Program Funding Sources					
Special Revenue Funds Expenditures					
General Government	970,077	-	-	-	0.00%
Culture and Recreation	191,472,849	242,601,930	250,665,725	8,063,795	3.32%
Special Revenue Funds Total	**192,442,927**	**242,601,930**	**250,665,725**	**8,063,795**	**3.32%**
Grants					
Culture and Recreation	2,480,047	723,523	257,000	(466,523)	(64.48%)
General Government	589,742	-	-	-	0.00%
Grant/Other Capital Funds	1,681,410	5,800,797	2,530,000	(3,270,797)	(56.39%)
Grants Total	**4,751,199**	**6,524,320**	**2,787,000**	**(3,737,320)**	**(57.28%)**
Capital Projects					
Winter Park and Recreation Funds	4,404,256	5,325,000	5,955,560	630,560	11.84%
Capital Improvements	10,002,255	12,548,750	8,978,000	(3,570,750)	(28.46%)
State Conservation Trust Funds (Lottery)	5,926,376	13,420,000	12,974,272	(445,728)	(3.32%)
Parks Legacy Capital Improvement	34,457,199	31,900,795	40,227,067	8,326,272	26.10%
Bond Project Funds	319,714	-	-	-	0.00%
Grant/Other Capital Funds	16,830,915	36,400,000	45,500,000	9,100,000	25.00%
Entertainment and Cultural Capital Funds	7,081,030	20,820,830	25,295,299	4,474,469	21.49%
Golf	978,518	14,000,000	2,000,000	(12,000,000)	(85.71%)
Capital Projects Total	**80,000,264**	**134,415,375**	**140,930,198**	**6,514,823**	**4.85%**
Other Program Funding Sources Total	**277,194,389**	**383,541,625**	**394,382,923**	**10,841,298**	**2.83%**
Department Expenditures Total	**528,518,050**	**604,930,190**	**624,995,494**	**20,065,304**	**3.32%**
Personnel Full Time Equivalents (FTE)					

Parks and Recreation and Cultural Facilities Budget Summary

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Operations	1,631.97	1,362.40	993.54	(368.86)	(27.07%)
Culture and Recreation	476.97	523.44	467.36	(56.08)	(10.71%)
Golf	117.17	119.17	72.00	(47.17)	(39.58%)
Personnel Full Time Equivalents (FTE) Total	**2,226.11**	**2,005.01**	**1,532.90**	**(472.11)**	**(23.55%)**
General Fund Revenue					
Licenses and Permits	183,505	68,808	68,808	-	0.00%
Fines and Forfeits	8,321	10,000	10,000	-	0.00%
Fees	93,891	40,000	40,200	200	0.50%
Charges for Services	602,739	530,000	540,000	10,000	1.89%
Use Charges	10,792,287	12,113,438	11,244,708	(868,730)	(7.17%)
Internal Service and Indirect Cost	22,322	1,390,800	695,400	(695,400)	(50.00%)
Miscellaneous Other	(1,244,790)	200,800	200,800	-	0.00%
General Fund Revenue Total	**10,458,275**	**14,353,846**	**12,799,916**	**(1,553,930)**	**(10.83%)**
Enterprise Fund Revenue					
Interest Income	876,084	230,099	300,189	70,090	30.46%
Fees	-	541	-	(541)	(100.00%)
Charges for Services	(51,295)	-	4,176	4,176	0.00%
Use Charges	27,291,116	28,153,475	29,905,028	1,751,553	6.22%
Internal Service and Indirect Cost	742	865	897	32	3.70%
Investment Service	(91,612)	(25,398)	(25,398)	-	0.00%
Miscellaneous Other	210,551	274,742	39,899	(234,843)	(85.48%)
Enterprise Funds Revenue Total	**28,235,586**	**28,634,324**	**30,224,791**	**1,590,467**	**5.55%**

Parks and Recreation



Mission

As stewards of a legacy park system, Denver Parks and Recreation is dedicated to customer service and enhancing the health of residents and the environment through innovative programs and safe, beautiful, sustainable places.

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Department Summary

Denver Parks and Recreation (DPR) provides a broad range of programs, services, facilities, and park amenities within the City and County of Denver. The City's park system encompasses more than 290 urban parks, parkways, and natural areas, totaling over 7,000 acres. The Department boasts nearly 15,000 acres of pristine mountain parks, eight golf courses, 24 lakes, more than 87,000 park trees, 187,000 trees in the public right of way, over 90 miles of off-street trails, 16 off-leash dog parks, and over 300 athletic fields. The recreation system serves approximately 2.25 million visitors annually. It includes 30 active recreation centers and 31 indoor and outdoor pools. Recreation activities include arts and cultural classes and events, aquatics, sports and fitness opportunities, and youth programming. For more information, visit the DPR website available here: Denvergov.org/ParksandRecreation.

Services

The **Administration Division** provides overall strategic leadership for DPR, with a vision of sustainability, equity, and strong fiscal oversight. This includes policy development, establishment of agency goals and objectives, purchasing services to field staff, safety, technology/infrastructure, contract administration, partnership coordination and management, park permitting and facility rentals, marketing and communications, community engagement, and financial management.

The **Recreation Division** staffs and operates recreation centers, swimming pools, golf courses, and the Denver Employee Fitness Center, and offers programming in several areas, including Active Older Adults, Adaptive Recreation, Adult Sports, Alternative Sports, Aquatics, Arts and Culture, Fitness, MY Denver, Outdoor Recreation, and Youth Sports.

The **Parks Division** is responsible for the daily operations and management of the City's parks, trails, natural landscapes, park buildings and structures, parkways, the City Park greenhouse, and other land and water assets. The City's park system encompasses more than 7,000 urban park acres and 90 miles of trails. Parks and Recreation Facilities Maintenance manages and maintains all of DPR's buildings, structures, park amenities, athletic fields, and trails. Urban Park Operations and Maintenance manages and maintains developed and naturalized parkland, water conservation, greenhouses, natural areas, and wildlife. Park Rangers patrol parks to maximize public safety, protect park resources, and provide service to visitors.

The **Planning Design and Construction Division** provides strategic planning, master planning for new and existing parks, management of design, construction of capital improvement projects, and development of the annual Parks and Recreation capital improvement funding program for all park buildings and facility assets.

The **Office of the City Forester** manages Denver's urban forest, enforces Chapter 57 of the municipal code and the tree preservation ordinance, plants new and replacement trees, manages and monitors city-owned trees, reviews development landscape plans, licenses tree care contractors, and provides outreach and education to the residents of Denver and to the park districts.

Denver Mountain Parks manages the Buffalo Bill Museum and Grave, more than 45 Mountain Parks and conservation areas totaling nearly 15,000 acres and two bison herds, and provides family-oriented environmental education programs.

Strategies

Adapt to the Changing Climate: DPR will support the environmental health of the City and adapt to a changing climate by advancing conservation and sustainable practices, specifically focused on water use, stormwater and waterway health, urban trees and mountain forests, and energy and resource use.

Diversify Parks and Recreation Services: DPR will support the health of Denver residents by broadening park and recreational services to meet the interests of Denver's diverse communities.

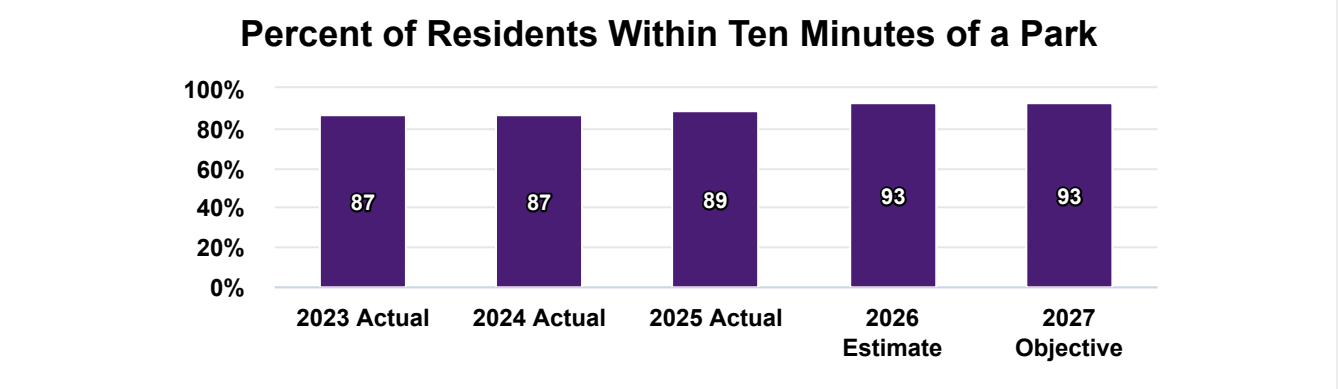
Grow the Park System and Recreation Access: DPR will continue providing excellent service and enhanced access to more people by expanding the network of parks and recreational facilities and programming.

Reinvest in Denver's Parks and Recreation Resources and People: DPR will reinvest in Denver's parks and recreation resources and people by focusing on equity; funding, operations, and staff; partnerships; and collaboration with the private sector.

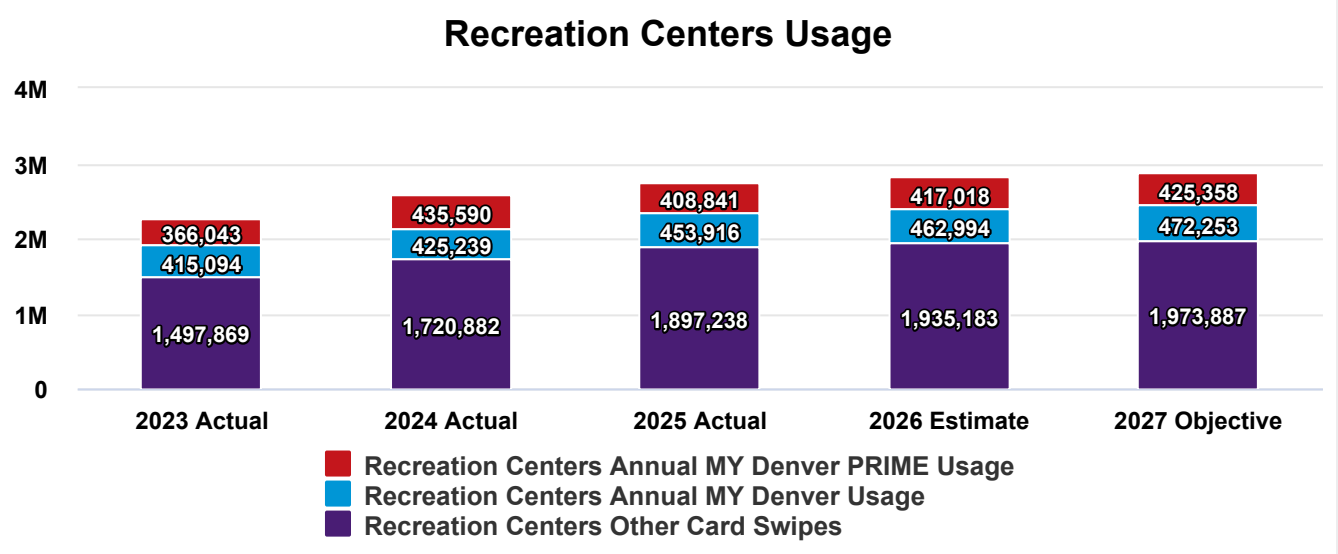
Connect to Denver's Nature and Culture: DPR will connect residents to nature and culture by improving Denver's parkways, tree-lined streets, and trails; supporting arts, culture, history, innovative parks, and nature and outdoor recreation.

Performance and Program Highlights

The Game Plan for a Healthy City is a citywide and long-range parks and recreation plan that will help the department respond to challenges including growth, limited water resources, and changes in the climate. The plan proclaims easy access to parks and open space as a basic right for all residents and establishes Denver's parks, facilities, and recreational programs as essential for a healthy environment, healthy residents, and a high quality of life for everyone.



As part of the Game Plan, DPR is focused on parkland acquisitions as a measure to help keep pace with Denver's growth and densification. DPR measures the **percentage of residents living within a ten-minute walk/roll** (or within a five-minute walk if downtown) to a quality park.



Recreation tracks **total annual usage for MY Denver PRIME, MY Denver, and paid membership card swipes**. MY Denver PRIME provides Denver residents ages 60+ with free access to all the City's recreation centers and pools. Similarly, MY Denver provides youth ages 5 to 18 free access to recreation centers and pools, in addition to the library and other cultural facilities and programs.

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Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Trees planted	3,386	3,100	3,931	3,000	2,500
Acres of turf converted	11	20	5	21	40
Golf customer service (positive responses)	93%	90%	91%	90%	90%

As Denver's urban forest continues to be under constant pressure from various threats, the Office of the City Forester will continue to protect the urban forest and track **the number of trees planted**. Volunteers planted an additional 792 trees in 2025. The projected decline in 2027 is due to budget cuts.

DPR is implementing resiliency projects such as **conversions of acreage from turf**, a high water-use landscape, to native grass species that require less water and provide pollinator habitat for birds, bees, and butterflies. The department recently passed a policy that turfgrass shall not be used as the primary landscaping groundcover in areas identified as providing limited to no functional recreation value and that drought-tolerant and ecosystem-restorative species are to be used instead, where applicable. Major fluctuations across years are due to planning, design, and build cycles. DPR expects the metric to continue to grow in the long term.

DPR also tracks the **percentage of positive responses regarding Golf customer service.** This is collected via online submissions from Golf customers.

Parks Legacy Fund (2018 Ballot Measure - 2A)

Overview

In 2018, the citizens of Denver approved a 0.25 percent increase of sales and use tax to support Parks, Trails and Open Space, now called the Parks Legacy Fund. The tax is dedicated to the improvement and expansion of Denver's parks system, accelerating the implementation of the Game Plan for a Healthy City, DPR's 20-year strategic plan. This fund creates new opportunities to realize the Game Plan's goals and enhance the legacy of green space and outdoor culture that DPR will leave future generations. Allowable uses for the fund are outlined in Section 39-224 of the Denver Revised Municipal Code. They are:

1. Acquiring additional land for parks, open spaces, and trails;
2. Developing, improving, and maintaining new and existing parks, including Denver's mountain parks, open spaces, and trails;
3. Restoring and protecting waterways, rivers, canals and streams;
4. Purchasing, planting and caring of trees; and
5. Operating and maintaining any additional acquisitions and capital improvements to the City's parks, mountain parks, and open space.

Detail on the plans mentioned above can be found at:

https://www.denvergov.org/files/assets/public/v/6/parks-and-recreation/documents/planning/legacy-fund-5-year-plan-25-29_digital-reduced_ada.pdf.

Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Parks and Recreation Administration	6,074,333	5,320,525	5,400,857	80,332	1.51%
Parks and Planning	54,845,766	47,496,197	48,618,631	1,122,434	2.36%
Recreation	31,514,629	32,629,103	33,235,864	606,761	1.86%
General Fund Expenditures Total	**92,434,728**	**85,445,825**	**87,255,352**	**1,809,527**	**2.12%**
General Fund Expenditures by Type					

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
Personnel Services	71,355,748	69,088,736	70,856,113	1,767,377	2.56%
Services and Supplies	19,863,739	15,466,383	15,652,922	186,539	1.21%
Capital Equipment	332,981	144,389	-	(144,389)	(100.00%)
Internal Services and Misc.	882,260	746,317	746,317	-	0.00%
General Fund Expenditures Total	**92,434,728**	**85,445,825**	**87,255,352**	**1,809,527**	**2.12%**
Other Program Funding Sources					
Special Revenue Funds Expenditures					
General Government	970,077	-	-	-	0.00%
Culture and Recreation	28,227,028	61,606,317	29,992,722	(31,613,595)	(51.32%)
Special Revenue Funds Total	**29,197,106**	**61,606,317**	**29,992,722**	**(31,613,595)**	**(51.32%)**
Grants					
General Government	512,983	-	-	-	0.00%
Culture and Recreation	1,878,908	482,346	2,000	(480,346)	(99.59%)
Grant/Other Capital Funds	1,568,910	4,890,222	1,900,000	(2,990,222)	(61.15%)
Grants Total	**3,960,801**	**5,372,568**	**1,902,000**	**(3,470,568)**	**(64.60%)**
Capital Projects					
Winter Park and Recreation Funds	4,404,256	5,325,000	5,955,560	630,560	11.84%
Capital Improvements	6,558,240	3,093,000	3,423,000	330,000	10.67%
State Conservation Trust Funds (Lottery)	5,926,376	13,420,000	12,974,272	(445,728)	(3.32%)
Parks Legacy Capital Improvement	34,457,199	31,900,795	40,227,067	8,326,272	26.10%
Bond Project Funds	(9,131)	-	-	-	0.00%
Grant/Other Capital Funds	1,756,141	-	-	-	0.00%
Entertainment and Cultural Capital Funds	700,000	500,000	750,000	250,000	50.00%
Capital Projects Total	**53,793,082**	**54,238,795**	**63,329,899**	**9,091,104**	**16.76%**
Other Program Funding Sources Total	**86,950,989**	**121,217,680**	**95,224,621**	**(25,993,059)**	**(21.44%)**
Department Expenditures Total	**179,385,716**	**206,663,505**	**182,479,973**	**(24,183,532)**	**(11.70%)**
Personnel Full time Equivalents (FTE)					
General Fund Operations	1,026.47	872.65	531.80	(340.85)	(39.06%)
Culture and Recreation	80.15	112.37	74.86	(37.51)	(33.38%)
Personnel Full time Equivalents (FTE) Total	**1,106.62**	**985.02**	**606.66**	**(378.36)**	**(38.41%)**
General Fund Revenue					
Licenses and Permits	183,505	68,808	68,808	-	0.00%
Fines and Forfeits	8,321	10,000	10,000	-	0.00%
Fees	93,891	40,000	40,200	200	0.50%
Charges for Services	602,739	530,000	540,000	10,000	1.89%
Use Charges	10,767,509	12,113,438	11,047,708	(1,065,730)	(8.80%)
Internal Service and Indirect Cost	22,322	1,390,800	695,400	(695,400)	(50.00%)
Miscellaneous Other	(1,244,829)	200,800	200,800	-	0.00%
General Fund Revenue Total	**10,433,458**	**14,353,846**	**12,602,916**	**(1,750,930)**	**(12.20%)**

* Because the Parks Legacy fund is non-lapsing, the agency may spend budget in 2027 that was not spent in prior years. The SRF expenses exclude the Parks Legacy SRF transfers to capital, which are $37.4M, $28.0M, and $30.7M in 2025, 2026, and 2027, respectively.

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(348.03)	-

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2027 Change Description	FTEs	Dollars
General Fund - Parks and Recreation Administration		
Personnel Services		
• Reduce on-call budget to offset adding budget for new credit card machines.	-	(43,000)
Services and Supplies		
• Add budget for new credit card machines, offset by reducing on-call budget.	-	43,000
General Fund - Parks and Planning		
Personnel Services		
• Add 0.70 of a Forestry Inspector II and 0.65 of an Equipment Operator IV, moved from the Public Tree Canopy SRF, to support organizational needs. This is offset by reducing services and supplies.	1.35	140,700
• Move a Staff Assistant to the Recreation Division.	(1.00)	(125,600)
Services and Supplies		
• Restore one-time budget moved to capital equipment in 2026.	-	21,100
• Reduce budget to offset moving positions from the Tree Canopy SRF to the General Fund.	-	(140,700)
Capital Equipment		
• Remove one-time budget moved from services and supplies in 2026.	-	(21,100)
General Fund - Recreation		
Personnel Services		
• Add on-call budget for Westwood Recreation Center staffing and programming.	-	486,500
• Add 5 positions for the new Westwood Recreation Center, including a Recreation Supervisor starting in January 2027, and 2 Aquatics Coordinators and 2 Recreation Center Coordinators starting in February 2027.	4.76	435,200
• Add on-call budget to annualize Swansea indoor pool.	-	162,500
• Add 2 Aquatics Coordinators for the Swansea Recreation Center pool. This includes annualizing a position that started in March 2026.	1.17	108,900
• Add a Staff Assistant, moved from the Parks and Planning Division.	1.00	90,900
• Reduce on-call budget.	-	(1,430,300)
Services and Supplies		
• Add budget for maintenance, operations, and programming at the new Westwood Recreation Center.	-	139,800
• Restore one-time budget moved to capital equipment in 2026.	-	123,300
Capital Equipment		
• Remove one-time budget moved from services and supplies in 2026.	-	(123,300)
General Fund - Revenue		
• Increase revenue due to greater demand for fitness classes and recreation programs.	-	34,300
• Increase revenue due to updated fee projections.	-	10,200
• Decrease revenue to align with 2027 recreation center membership sales projection.	-	(1,100,000)
• Decrease revenue for Wastewater billings due to an accounting adjustment.	-	(695,400)
Parks Legacy Special Revenue Fund		
Personnel Services		
• Restore one-time budget moved to restricted in 2026.	-	2,049,800
• Add budget for a Management Analyst Senior to support Parks Legacy data analytics projects.	1.00	122,500
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(23.85)	-
• Remove budget that rolled from 2025 to 2026. Unspent budget from 2026 can be spent in 2027.	-	(2,948,700)
Services and Supplies		
• Restore one-time budget moved to internal services in 2026.	-	61,300
• Remove budget that rolled from 2025 to 2026. Unspent budget from 2026 can be spent in 2027.	-	(7,408,800)
• Remove budget that was added to 2026 due to 2026 revenue overperformance.	-	(57,000)
Capital Equipment and Internal Services		
• Add budget for 2027 needs including land acquisition, mowers, tractors, plows, and trucks for Park Hill.	-	3,500,000
• Remove budget that rolled from 2025 to 2026. Unspent budget from 2026 can be spent in 2027.	-	(7,939,800)

2027 Change Description	FTEs	Dollars
• Remove one-time budget in 2026. Unspent budget from 2026 can be spent in 2027.	-	(6,500,000)
Internal Billings		
• Add budget for fleet charges and cell phones.	-	45,000
• Remove one-time budget moved from services and supplies in 2026.	-	(61,300)
• Remove budget that rolled from 2025 to 2026. Unspent budget from 2026 can be spent in 2027.	-	(26,900)
Restricted		
• Add budget to align with increased revenue in 2027.	-	2,101,200
• Add budget to align with the 2027 spending plan.	-	51,400
• Remove budget that rolled from 2025 to 2026. Unspent budget from 2026 can be spent in 2027.	-	(12,773,500)
• Remove one-time budget moved from personnel services in 2026	-	(2,049,800)
Other Special Revenue Funds		
• Add Mountain Parks Fund estimated expenditures to add a Park Ranger Supervisor and a Park Ranger, both limited through December 2028, to support operations for the Mt. Blue Sky Expansion and to align the 2027 spending plan with SRF needs. These expenditures are offset by reducing on-call budget and abolishing a vacant Utility Worker II.	1.00	785,900
• Add an Administrator II to Admission Based Events Fund to support Downtown Parks programming.	1.00	140,600
• Add Facility Rental Program Fund estimated expenditures to support rental growth.	-	68,500
• Add estimated expenditures in several SRFs to align budget with 2027 spending plan.	-	21,000
• Reduce Tree Canopy Fund estimated expenditures to move 0.70 of a Forestry Inspector II and 0.65 of an Equipment Operator IV from the Public Tree Canopy Fund to the General Fund and align 2027 expenditures with the resources in the Fund.	(1.35)	(442,000)
• Remove Admission Based Events Fund one-time expenditures used to purchase lawn mowers in 2026.	-	(330,000)
• Reduce Cableland Trust Fund estimated expenditures to maintain fund balance.	-	(16,000)
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment. This affects the Citywide Sports, Denver Employee Fitness Center, Event Facility, Mountain Parks, and Public Tree Canopy Funds.	(15.31)	-
Grants		
• Remove estimated expenditures for expiring grants.	-	(259,300)
• Remove Inspire Initiative grant estimated expenditures to align with the 2027 spend plan.	-	(113,500)
• Remove Generation Wild grant estimated expenditures due to grant closing in 2026.	-	(106,600)

The budgeted vacancy savings in the General Fund is $2,169,036.

Golf Enterprise Fund		
Personnel Services		
• Add a Plumber I, an HVAC Mechanic II, a Crew Lead, and an Arborist Technician II to assist with facility maintenance operations.	4.00	420,300
• Add budget for on-call minimum wage compression.	-	183,100
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(51.13)	-
Services and Supplies		
• Reduce budget to align with 2027 spending needs.	-	(762,500)
Capital Equipment and Internal Services		
• Add budget for replacement capital equipment needs including mowers, golf carts, and other utility vehicles.	-	2,794,000
• Add budget for capital equipment expansion items including computers, mowers, and utility vehicles.	-	854,000
• Add internal services budget for cell phone stipends and workers' compensation adjustments.	-	151,200
Revenue		
• Increase revenue to align with 2027 projections. There are no changes to fee schedules.	-	1,590,500

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Budget Detail

Parks and Recreation Administration (7010000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	5,126,676	4,731,794	4,769,125	37,331	0.79%
Services and Supplies	943,258	581,915	624,916	43,001	7.39%
Internal Services and Misc.	4,399	6,816	6,816	-	0.00%
General Fund Expenditures Total	**6,074,333**	**5,320,525**	**5,400,857**	**80,332**	**1.51%**
General Fund Expenditures by Activity					
Accounting/Finance	2,662,268	2,439,965	2,469,728	29,763	1.22%
Marketing & Communications	963,204	864,829	897,273	32,444	3.75%
P & R - Manager	1,051,145	914,451	939,462	25,011	2.74%
Permitting	609,673	429,075	454,543	25,468	5.94%
Safety	788,042	672,205	639,851	(32,354)	(4.81%)
General Fund Expenditures Total	**6,074,333**	**5,320,525**	**5,400,857**	**80,332**	**1.51%**
Other Program Funding Sources					
Grants					
Bicycle Education	44,264	66,006	-	(66,006)	(100.00%)
Bluff Lake Nature Center Campus Improvements	500,000	-	-	-	0.00%
Buffalo Bill Museum	52,317	60,366	-	(60,366)	(100.00%)
Denver Foundation Greenwood	-	4,149	-	(4,149)	(100.00%)
Denver Park and Trail Trees	13,202	5,798	2,000	(3,798)	(65.51%)
Fire Mitigation at Dedisse and Stanley Parks	126,025	-	-	-	0.00%
GOCO Generation Wild	243,434	106,566	-	(106,566)	(100.00%)
GOCO Inspire Initiative	801,880	113,549	-	(113,549)	(100.00%)
Habitat Restoration	57,488	125,012	-	(125,012)	(100.00%)
Night Moves Youth Violence Prevention	-	900	-	(900)	(100.00%)
State and Local Fiscal Recovery Funds	508,792	-	-	-	0.00%
The Nature Conservancy	9,271	-	-	-	0.00%
The Park People	31,027	-	-	-	0.00%
Grants Total	**2,387,700**	**482,346**	**2,000**	**(480,346)**	**(99.59%)**
Capital Grants					
Bicycle Track	295,936	-	-	-	0.00%
Heron Pond Natural Area	836,884	370,245	-	(370,245)	(100.00%)
High Line Canal Windsor and GVR	-	850,000	850,000	-	0.00%
Landscape Transformation	230,488	119,512	-	(119,512)	(100.00%)
Monuments Project - Denver Civic Center Park	49,536	2,250,465	-	(2,250,465)	(100.00%)
Saving Americas Treasures	-	750,000	-	(750,000)	(100.00%)
Skyline Park: Outdoors in the Heart of Denver	-	250,000	750,000	500,000	200.00%
South Platte Wetland Habitat Restoration	6,065	-	-	-	0.00%
Westwood Park Improvements	150,000	-	-	-	0.00%
Westwood Recreation Center	-	300,000	300,000	-	0.00%
Capital Grants Total	**1,568,910**	**4,890,222**	**1,900,000**	**(2,990,222)**	**(61.15%)**
Culture and Recreation SRF					
Cableland Trust Expenditures	150,000	150,000	134,000	(16,000)	-10.67%
Citywide Sports Program	927,409	1,228,551	1,246,420	17,869	1.45%
Denver Employee Fitness Center SRF	45,420	100,976	105,000	4,024	3.99%
DPR Admission Based Event	-	330,000	140,576	(189,424)	-57.40%
Event Facility	468,565	501,794	501,794	-	0.00%
Facility Rental Program	382,218	226,289	295,000	68,711	30.36%
Municipal Band	92,000	92,000	92,000	-	0.00%
Park/Rec Private Donations	213,124	225,000	225,000	-	0.00%
Parks/Rec Property Damage	45,868	100,000	100,000	-	0.00%

Parks and Recreation Administration (7010000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Public Tree Canopy	751,820	1,102,580	660,935	(441,645)	-40.06%
Special Revenue Funds Total	**3,076,425**	**4,057,190**	**3,500,725**	**(556,465)**	**(13.72%)**
Capital Projects					
Parks Debt Payments - 30015	704,891	425,000	425,000	-	0.00%
Parks Citywide Projects - 30045	2,091,066	3,400,000	3,241,258	(158,742)	(4.67%)
Park Improvement Projects	1,593,559	1,500,000	2,289,302	789,302	52.62%
Parks Infrastructure Response - 30135	14,740	-	-	-	0.00%
Parks Citywide Projects - 32045	875,192	2,593,000	2,523,000	(70,000)	(2.70%)
Parks Improvements Projects - 32050	2,604,669	-	-	-	0.00%
Parks Infrastructure Response - 32135	1,162	-	-	-	0.00%
Other Agency Capital Project	3,077,218	500,000	900,000	400,000	80.00%
Parks Debt Payments - 35015	20,000	-	-	-	0.00%
Parks Citywide Projects - 35045	4,816,905	7,920,000	4,045,888	(3,874,112)	(48.92%)
Parks Improvements Projects - 35050	860,614	5,500,000	8,928,384	3,428,384	62.33%
Parks Facilities Projects - 35130	131,943	-	-	-	0.00%
Parks Infrastructure Response Programs	96,915	-	-	-	0.00%
Parks Legacy Citywide Projects	6,903,730	18,786,232	9,536,708	(9,249,524)	(49.24%)
Parks Legacy Improvement Projects	27,553,470	13,114,563	30,690,359	17,575,796	134.02%
Elevate Denver GO Bond 2024A	(9,131)	-	-	-	0.00%
Parks and Recreation Capital Contributions	1,756,141	-	-	-	0.00%
Theatres & Arenas Capital Projects	700,000	500,000	750,000	250,000	50.00%
Capital Projects Total	**53,793,082**	**54,238,795**	**63,329,899**	**9,091,104**	**16.76%**
Other Program Funding Sources Total	**60,826,117**	**63,668,553**	**68,732,624**	**5,064,071**	**7.95%**
Program Expenditures Total	**66,900,450**	**68,989,078**	**74,133,481**	**5,144,403**	**7.46%**
General Fund FTE					
Accounting/Finance	16.86	16.63	16.00	(0.63)	(3.79%)
P & R - Manager	6.00	5.00	5.00	-	0.00%
Safety	5.00	4.00	4.00	-	0.00%
Marketing & Communications	5.00	5.00	5.00	-	0.00%
Permitting	5.04	4.04	4.00	(0.04)	(0.99%)
General Fund FTE Total	**37.90**	**34.67**	**34.00**	**(0.67)**	**(1.93%)**
Other Program Funds FTE					
Culture and Recreation SRF					
Citywide Sports Program	4.10	10.59	4.10	(6.49)	(61.28%)
Denver Employee Fitness Center SRF	0.70	0.70	-	(0.70)	(100.00%)
DPR Admission Based Event	-	-	1.00	1.00	0.00%
Event Facility	6.50	6.50	2.00	(4.50)	(69.23%)
Facility Rental Program	1.00	1.00	1.00	-	0.00%
Public Tree Canopy	2.02	4.02	1.65	(2.37)	(58.96%)
Other Program Funds FTE Total	**14.32**	**22.81**	**9.75**	**(13.06)**	**(57.26%)**
FTE Total	**52.22**	**57.48**	**43.75**	**(13.73)**	**(23.89%)**
General Fund Revenue					
Licenses and Permits	183,505	68,808	68,808	-	0.00%
Fines and Forfeits	1,321	-	-	-	0.00%
Fees	1,696	-	-	-	0.00%
Charges for Services	3,738	-	-	-	0.00%
Use Charges	1,866,375	1,800,000	1,800,000	-	0.00%
Miscellaneous Other	(1,027,908)	800	800	-	0.00%
General Fund Revenue Total	**1,028,728**	**1,869,608**	**1,869,608**	**-**	**0.00%**
Vacancy Savings			(184,564)		

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Parks and Planning (7021000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	39,962,853	37,196,215	38,459,325	1,263,110	3.40%
Services and Supplies	13,854,158	9,569,464	9,449,869	(119,595)	(1.25%)
Capital Equipment	160,784	21,081	-	(21,081)	(100.00%)
Internal Services and Misc.	867,971	709,437	709,437	-	0.00%
General Fund Expenditures Total	**54,845,766**	**47,496,197**	**48,618,631**	**1,122,434**	**2.36%**
General Fund Expenditures by Activity					
Administration	1,596,045	530,849	1,383,018	852,169	160.53%
Buffalo Bill Museum	349,253	367,645	376,384	8,739	2.38%
Colorado State University	193,098	194,513	194,513	-	0.00%
District Operation	20,198,647	21,250,504	20,974,258	(276,246)	(1.30%)
Greenhouse	930,547	886,401	872,805	(13,596)	(1.53%)
Maintenance	6,547,635	6,555,084	6,653,867	98,783	1.51%
Mountain Parks	1,262,748	1,253,507	1,368,713	115,206	9.19%
Natural Resource Protection & Management	7,142,538	6,028,440	6,181,921	153,481	2.55%
Planning, Design and Construction	4,456,127	1,772,926	1,847,118	74,192	4.18%
Ranger Program	4,297,554	4,080,817	4,175,011	94,194	2.31%
Volunteer Programs	203,113	91,315	121,294	29,979	32.83%
Water Conservation	7,668,461	4,484,196	4,469,729	(14,467)	(0.32%)
General Fund Expenditures Total	**54,845,766**	**47,496,197**	**48,618,631**	**1,122,434**	**2.36%**
Other Program Funding Sources					
Culture and Recreation SRF					
Denver Mountain Parks	1,564,968	1,564,353	2,350,223	785,870	50.24%
Four Mile Historic Park	66,600	66,600	66,600	-	0.00%
General Government SRF					
Planned Capital Equipment	769,947	-	-	-	0.00%
Special Revenue Funds Total	**2,401,515**	**1,630,953**	**2,416,823**	**785,870**	**48.18%**
Other Program Funding Sources Total	**2,401,515**	**1,630,953**	**2,416,823**	**785,870**	**48.18%**
Program Expenditures Total	**57,247,281**	**49,127,150**	**51,035,454**	**1,908,304**	**3.88%**
General Fund FTE					
Administration	18.87	2.00	10.00	8.00	400.00%
District Operation	278.53	251.99	180.00	(71.99)	(28.57%)
Natural Resource Protection & Management	49.67	44.67	37.35	(7.32)	(16.39%)
Water Conservation	7.00	8.00	8.00	-	0.00%
Greenhouse	11.72	8.72	6.00	(2.72)	(31.19%)
Volunteer Programs	1.60	0.60	-	(0.60)	(100.00%)
Ranger Program	47.26	40.26	34.00	(6.26)	(15.55%)
Maintenance	56.63	50.63	43.00	(7.63)	(15.07%)
Planning, Design and Construction	32.75	10.50	9.75	(0.75)	(7.14%)
Mountain Parks	9.76	6.76	6.25	(0.51)	(7.54%)
Buffalo Bill Museum	3.99	3.99	3.00	(0.99)	(24.81%)
General Fund FTE Total	**517.78**	**428.12**	**337.35**	**(90.77)**	**(21.20%)**
Other Program Funds FTE					
Culture and Recreation SRF					
Denver Mountain Parks	7.35	10.35	8.75	(1.60)	(15.46%)
Other Program Funds FTE Total	**7.35**	**10.35**	**8.75**	**(1.60)**	**(15.46%)**
FTE Total	**525.13**	**438.47**	**346.10**	**(92.37)**	**(21.07%)**
General Fund Revenue					
Fines and Forfeits	7,000	10,000	10,000	-	0.00%
Fees	92,195	40,000	40,200	200	0.50%
Charges for Services	599,001	530,000	540,000	10,000	1.89%
Use Charges	307,965	300,000	300,000	-	0.00%
Internal Service and Indirect Cost	22,322	1,390,800	695,400	(695,400)	(50.00%)

Parks and Planning (7021000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Miscellaneous Other	7,097	100,000	100,000	-	0.00%
General Fund Revenue Total	**1,035,579**	**2,370,800**	**1,685,600**	**(685,200)**	**(28.90%)**
Vacancy Savings			(1,356,651)		

Recreation Operations (7030000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	26,266,219	27,160,727	27,627,663	466,936	1.72%
Services and Supplies	5,066,323	5,315,004	5,578,137	263,133	4.95%
Capital Equipment	172,197	123,308	-	(123,308)	(100.00%)
Internal Services and Misc.	9,890	30,064	30,064	-	0.00%
General Fund Expenditures Total	**31,514,629**	**32,629,103**	**33,235,864**	**606,761**	**1.86%**
General Fund Expenditures by Activity					
Adaptive Recreation	532,803	632,917	575,041	(57,876)	(9.14%)
Administration	5,414,364	6,327,527	6,204,052	(123,475)	(1.95%)
Alternative & Adventure Sports	154,517	219,561	153,551	(66,010)	(30.06%)
Aquatics	5,532,703	5,269,486	3,989,220	(1,280,266)	(24.30%)
Arts and Culture	771,742	840,697	682,923	(157,774)	(18.77%)
City Wide Sports	947,897	806,620	799,688	(6,932)	(0.86%)
Fitness	1,110,890	1,087,287	1,239,925	152,638	14.04%
Outdoor Education	730,905	647,517	533,688	(113,829)	(17.58%)
Recreation Centers	13,065,647	13,460,721	14,906,813	1,446,092	10.74%
Westwood Recreation Center	-	5,000	555,513	550,513	11010.26%
Youth Programs	3,253,159	3,331,770	3,595,450	263,680	7.91%
General Fund Expenditures Total	**31,514,629**	**32,629,103**	**33,235,864**	**606,761**	**1.86%**
Other Program Funding Sources					
Grants					
State and Local Fiscal Recovery Funds	4,191	-	-	-	0.00%
Grants Total	**4,191**	**-**	**-**	**-**	**0.00%**
Other Program Funding Sources Total	**4,191**	**-**	**-**	**-**	**0.00%**
Program Expenditures Total	**31,518,819**	**32,629,103**	**33,235,864**	**606,761**	**1.86%**
General Fund FTE					
Administration	23.42	18.07	15.79	(2.28)	(12.62%)
Recreation Centers	211.88	195.28	105.00	(90.28)	(46.23%)
Westwood Recreation Center	-	-	4.66	4.66	0.00%
Youth Programs	62.66	44.70	12.00	(32.70)	(73.15%)
Adaptive Recreation	5.87	5.87	4.00	(1.87)	(31.86%)
Aquatics	119.13	99.11	4.00	(95.11)	(95.96%)
Arts and Culture	5.81	5.81	4.00	(1.81)	(31.15%)
Outdoor Education	4.40	4.40	2.00	(2.40)	(54.55%)
Alternative & Adventure Sports	2.00	1.00	1.00	-	0.00%
Fitness	19.01	19.01	4.00	(15.01)	(78.96%)
City Wide Sports	16.61	16.61	4.00	(12.61)	(75.92%)
General Fund FTE Total	**470.79**	**409.86**	**160.45**	**(249.41)**	**(60.85%)**
General Fund Revenue					
Use Charges	8,593,169	10,013,438	8,947,708	(1,065,730)	(10.64%)
Miscellaneous Other	(224,018)	100,000	100,000	-	0.00%
General Fund Revenue Total	**8,369,151**	**10,113,438**	**9,047,708**	**(1,065,730)**	**(10.54%)**
Vacancy Savings			(627,821)		

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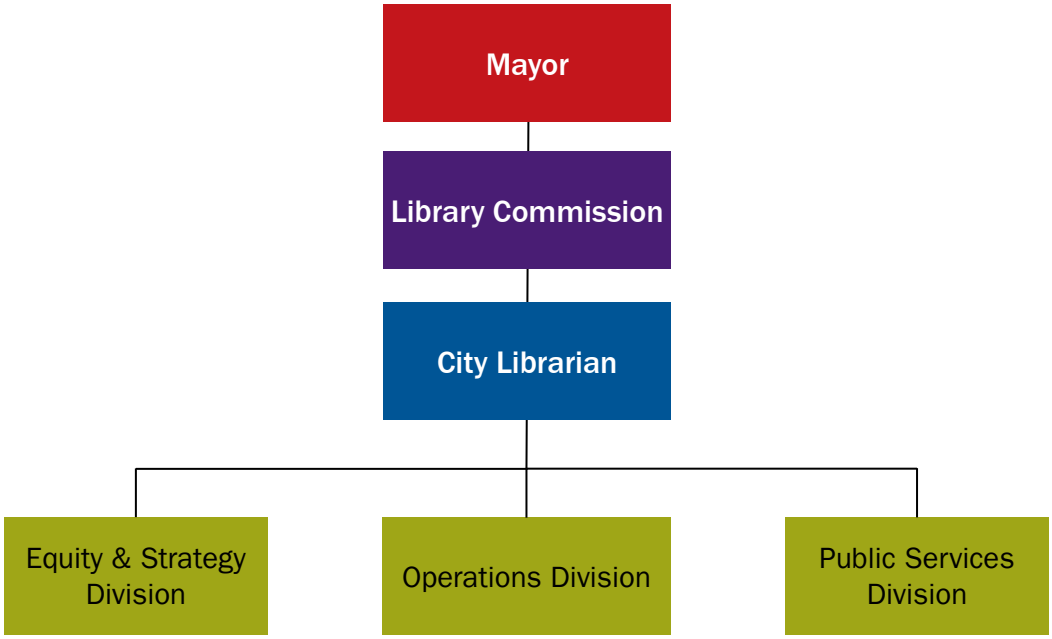
Golf (79000-7029000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Enterprise Fund Expenditures by Type					
Personnel Services	11,309,368	12,923,831	13,770,496	846,665	6.55%
Services and Supplies	5,935,623	7,867,512	7,105,025	(762,487)	(9.69%)
Capital Equipment	795,654	698,200	3,648,000	2,949,800	422.49%
Internal Services and Misc.	2,186,260	2,359,090	2,510,296	151,206	6.41%
Enterprise Fund Expenditures Total	**20,226,906**	**23,848,633**	**27,033,817**	**3,185,184**	**13.36%**
Enterprise Fund Expenditures by Activity					
Adaptive Golf	-	-	8,048	8,048	0.00%
Aqua Golf	582,427	682,819	644,534	(38,285)	(5.61%)
City Park	2,954,143	2,513,316	3,059,738	546,422	21.74%
Evergreen	1,724,913	1,868,394	2,050,749	182,355	9.76%
Golf Horticulture	-	-	172,657	172,657	0.00%
Golf Operation	3,486,691	7,456,841	6,500,802	(956,039)	(12.82%)
Harvard Gulch	619,789	745,382	931,218	185,836	24.93%
Junior Golf	668,602	720,832	743,922	23,090	3.20%
Kennedy	2,951,546	3,274,466	4,361,280	1,086,814	33.19%
Overland	2,919,996	2,178,022	2,730,768	552,746	25.38%
Wellshire	2,093,143	2,152,615	2,567,267	414,652	19.26%
Willis Case	2,225,656	2,255,946	3,262,834	1,006,888	44.63%
Enterprise Fund Expenditures Total	**20,226,906**	**23,848,633**	**27,033,817**	**3,185,184**	**13.36%**
Other Program Funding Sources					
Capital Projects					
Golf Enterprise Capital Improv	978,518	14,000,000	2,000,000	(12,000,000)	(85.71%)
Capital Projects Total	**978,518**	**14,000,000**	**2,000,000**	**(12,000,000)**	(85.71%)
Other Program Funding Sources Total	**978,518**	**14,000,000**	**2,000,000**	**(12,000,000)**	(85.71%)
Program Expenditures Total	**21,205,424**	**37,848,633**	**29,033,817**	**(8,814,816)**	**(23.29%)**
Enterprise Fund FTE					
Aqua Golf	4.47	4.47	2.00	(2.47)	(55.26%)
City Park	15.32	15.32	8.00	(7.32)	(47.78%)
Evergreen	9.06	10.06	6.00	(4.06)	(40.36%)
Golf Operation	12.00	14.00	18.00	4.00	28.57%
Harvard Gulch	7.48	7.48	4.00	(3.48)	(46.52%)
Junior Golf	8.44	8.44	5.00	(3.44)	(40.76%)
Kennedy	17.90	18.90	10.00	(8.90)	(47.09%)
Overland	14.98	12.98	6.00	(6.98)	(53.78%)
Wellshire	14.96	14.96	7.00	(7.96)	(53.21%)
Willis Case	12.56	12.56	6.00	(6.56)	(52.23%)
Enterprise Fund FTE Total	**117.17**	**119.17**	**72.00**	**(47.17)**	**(39.58%)**
Enterprise Fund Revenue					
Interest Income	876,084	230,099	300,189	70,090	30.46%
Fees	-	541	-	(541)	(100.00%)
Charges for Services	(51,295)	-	4,176	4,176	0.00%
Use Charges	27,291,116	28,153,475	29,905,028	1,751,553	6.22%
Internal Service and Indirect Cost	742	865	897	32	3.70%
Investment Service	(91,612)	(25,398)	(25,398)	-	0.00%
Miscellaneous Other	210,551	274,742	39,899	(234,843)	(85.48%)
Enterprise Fund Revenue Total	**28,235,586**	**28,634,324**	**30,224,791**	**1,590,467**	**5.55%**

Parks Legacy (15828-7040000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	5,055,624	10,195,914	9,419,524	(776,390)	(7.61%)
Services and Supplies	5,061,655	15,345,181	7,940,657	(7,404,524)	(48.25%)

Parks Legacy (15828-7040000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Capital Equipment	13,147,230	14,439,778	3,500,000	(10,939,778)	(75.76%)
Internal Services and Misc.	119,217	114,024	73,863	(40,161)	(35.22%)
Restricted Budget	-	15,823,277	3,141,130	(12,682,147)	(80.15%)
Expenditures by Type Total	**23,383,726**	**55,918,174**	**24,075,174**	**(31,843,000)**	**(56.95%)**
Expenditures by Activity					
Administration	749,737	12,157,894	4,050,058	(8,107,836)	(66.69%)
Forestry	1,195,428	4,410,263	1,355,900	(3,054,363)	(69.26%)
Land Acquisition	12,770,518	9,414,194	3,000,000	(6,414,194)	(68.13%)
Mountain Parks	1,246,482	3,477,462	1,738,664	(1,738,798)	(50.00%)
Outdoor Recreation	531,253	3,006,370	1,221,783	(1,784,587)	(59.36%)
Park Operations	3,191,427	14,405,867	6,413,119	(7,992,748)	(55.48%)
Parks Maintenance	596,793	2,949,326	1,230,417	(1,718,909)	(58.28%)
Planning Construction and Design	3,102,040	6,096,846	5,065,233	(1,031,613)	(16.92%)
Recreation Centers	48	(48)	-	48	(100.00%)
Program Expenditures Total	**23,383,726**	**55,918,174**	**24,075,174**	**(31,843,000)**	**(56.95%)**
Parks Legacy Full time Equivalents (FTE)					
Administration	6.00	5.00	6.00	1.00	20.00%
Forestry	1.00	2.79	1.00	(1.79)	(64.16%)
Mountain Parks	5.68	5.68	3.00	(2.68)	(47.18%)
Planning Construction and Design	14.00	28.25	28.25	-	0.00%
Parks Maintenance	8.50	8.50	4.00	(4.50)	(52.94%)
Park Operations	14.03	19.72	10.00	(9.72)	(49.29%)
Outdoor Recreation	9.27	9.27	4.11	(5.16)	(55.66%)
FTE Total	**58.48**	**79.21**	**56.36**	**(22.85)**	**(28.85%)**
Revenue					
Sale and Use	49,685,597	52,453,506	54,734,323	2,280,817	4.35%
Interest Income	2,005,776	-	-	-	0.00%
Miscellaneous Other	400	-	-	-	0.00%
Revenue Total	**51,691,773**	**52,453,506**	**54,734,323**	**2,280,817**	**4.35%**

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Denver Public Library



Mission

Together, we create welcoming spaces where all are free to explore and connect.

Department Summary

The Denver Public Library (DPL) provides information, education, and cultural programs while managing a collection of more than two million books, e-books, periodicals, government publications, and audiovisual materials. DPL also provides professional reference and research services, maintains a computer network that allows the public to access the internet, and participates in interlibrary loan services with libraries worldwide. The library system includes the Central Library, 27 branch libraries, and three bookmobiles.

For more information, please visit the DPL website at https://denverlibrary.org.

Services

DPL activities are governed by the Library Commission per the City Charter. The volunteer Library Commission consists of eight commissioners appointed by the Mayor. DPL delivers services through the following functional areas and divisions:

- **Administration** is composed of the Office of the City Librarian and provides executive and strategic leadership to the entire Denver library system.
- **Equity and Strategy** includes Communications and Community Engagement; Human Resources; Inclusion, Diversity, Equity, and Accessibility; and Organizational Strategy and Development.
- **Operations** includes Information Technology; Facilities Management and Planning; Safety and Security; and Financial Services.
- **Public Services** includes five sections that provide traditional and innovative public library services:
  - The **Collection Management and Discovery** Division selects, processes, and catalogs books, audiovisual materials, and online resources for the entire library system.
  - The **Special Collections and Archives** Division provides access to world-renowned research and collections through archive, research, digitization, and museum services.
  - The **Library Services and Community Outreach** Division manages the daily operations at the Central Library with dedicated spaces for children and teens, 10 branch library locations, and mobile services.
  - The **Library Services and Reference Resources** Division manages the daily operations of 17 neighborhood branch libraries and reference services across the system.
  - The **Service Design and Coordination** Division leads the design and implementation of tailored programs and services at all library locations, including Adult Services, Digital Inclusion, Community Resources, Plaza and Language Services, and Youth Services.

Strategies

In 2025, DPL launched a new strategic plan: *Denver, Here.* Designed through intentional engagement with customers from all walks of life, strategic partners, and library staff, this plan guides the organization's operational and financial decision-making. D*enver, Here* provides a roadmap for how library resources and services can be structured to allow for everyone in the community to have access to information, technology, spaces, and experiences so that they can pursue their own unique interests and connect to others in ways that are meaningful to them. To read a copy of D*enver, Here,* go to https://www.denverlibrary.org/sites/dplorg/files/2025/02/denver-here-final-2025-single-sheet.pdf.

Denver, Here is structured around three strategic themes that directly correspond with DPL's core services, which are defined as the services that the Library is uniquely positioned to provide in the community.

Be Here *— Our free, welcoming and clean public spaces*

- By 2030, DPL will ensure that its spaces reflect customers' needs by providing access aligned with their schedules, including evenings and weekends.

Discover Here *— Our vast library collections and accessible technology*

- By 2030, DPL seeks to expand customers' access to a variety of popular and historically underrepresented narratives in different formats and languages—and reduce wait times—by developing a collection of freely available materials.

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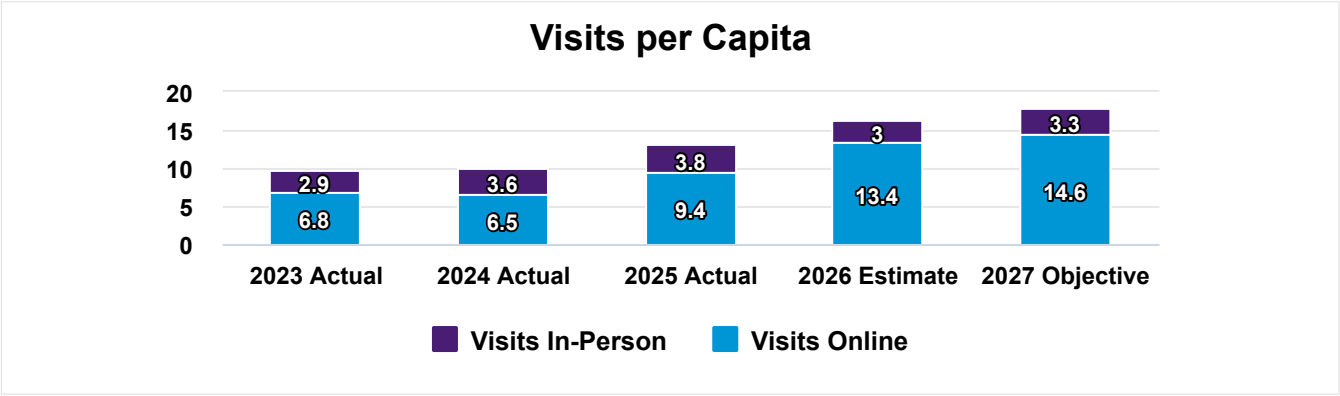
Engage Here — *Our kind, adaptable, and skilled staff*

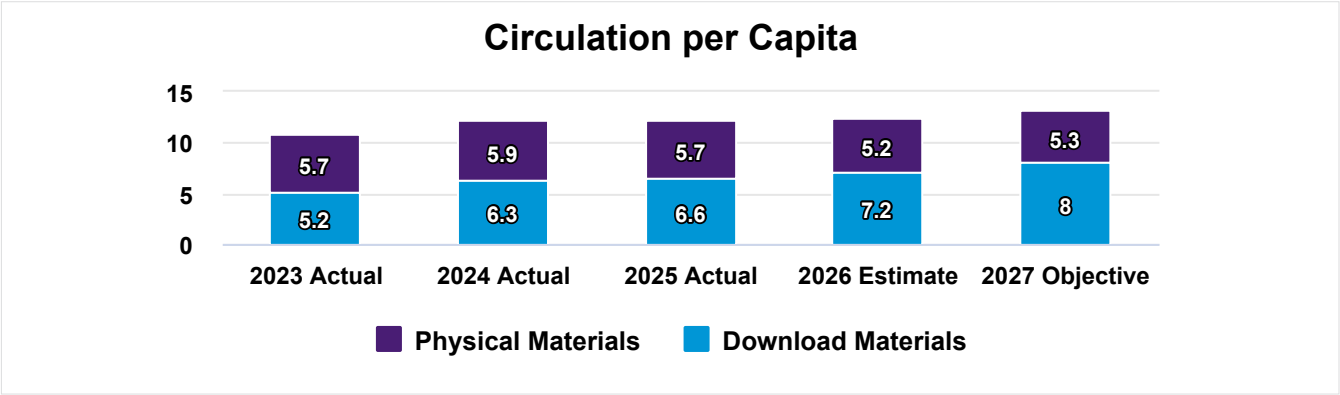
- By 2030, DPL will form intentional teams capable of high quality interactions with customers, helping them to identify and respond to their inquiries, and engage in their preferred languages.

The community can follow DPL's strategic plan progress, including the performance measures described below, on the Library's public dashboard at: https://performance.envisio.com/dashboard/denverpubliclibrary4411.

Performance and Program Highlights

All of DPL's work is connected back to a strategic theme or one of the pillars of operational excellence. Within each strategic theme, DPL defines the community-level indicators that will help the library monitor its impact.





Be Here

DPL strives to create spaces in its buildings that reflect the identity of each diverse neighborhood, showcasing local and historical art and designing attractive, multifunctional spaces that reflect the accessibility and use of Denver's dynamic community.

The selected community indicator is **visits per capita**, which informs whether the community views the Library as a desired place to be. This indicator measures the average number of times a Denver resident visits a library location or the DPL website.

Discover Here

The selected community indicator for Discover Here is **circulation per capita**, which helps the Library understand the variety of materials accessed and the volume of materials consumed by the Denver population. This indicator measures the average number of loans made to each resident annually.

Engage Here

DPL is driven to inform Denver residents of services through outreach and marketing. DPL helps make the complex landscape of social and community services easier to navigate by bringing critical partners to customers

and facilitating connections to outside resources.

Awareness of library offerings reflects how Denver residents responded when asked *"How knowledgeable are you about the programs and services provided by the Denver Public Library?"* in the 2022 Community Survey. This indicator is used to understand how effective DPL's efforts are at making what they offer known to the public.

While there is limited historical data on this indicator, only 9.6 percent of respondents were very knowledgeable, with 87 percent of respondents somewhat or not at all knowledgeable, meaning there is significant room for improvement in making the public more aware of DPL's programs and services.

Denver Public Library Fund (2022 Ballot Measure 2I)

Overview

The Denver Public Library (Library) Fund is a special revenue fund established in 2023. This fund was created by ordinance following voter approval of ballot initiative 2I in November 2022 to establish ongoing dedicated property tax revenue for DPL for the purpose of maintaining existing services and meeting the increased demand for additional services.

The revenue derived from the property tax increase supplements, and does not replace or supplant any General Fund revenue appropriated each year to the Denver Public Library.

The purpose of this funding is to allow the Library to more fully meet the evolving needs of the community. The Library determines the use of the DPL Fund based on programs, services, and uses that enhance or expand service delivery to the community. These investments are guided by the Library's strategic plan, which is rooted in extensive community and staff feedback. The community can follow DPL's strategic plan progress on their public dashboard: https://performance.envisio.com/dashboard/denverpubliclibrary4411.

2027 Program Expenditures

In 2027, the Denver Public Library Fund will focus on sustainably supporting core services and enhancing library services, including:

- Support the selection of physical and electronic materials and databases
- Align staffing levels to support operations at Central Library and branch locations
- Address deferred maintenance backlog at all locations
- Maintain the One Book, One Denver program and other community events

Budget Detail

DPL Administration Budget (8150000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	49,370,503	46,073,551	46,743,567	670,016	1.45%
Services and Supplies	8,845,561	6,919,806	6,965,686	45,880	0.66%
Capital Equipment	17,074	-	-	-	0.00%
General Fund Expenditures Total	**58,233,138**	**52,993,357**	**53,709,253**	**715,896**	**1.35%**
General Fund Expenditures by Activity					
DPL Administration	6,598,338	-	-	-	0.00%
DPL Administration Division	-	468,827	507,202	38,375	8.19%
DPL Central Library Administration	8,348,540	-	-	-	0.00%
DPL Collections, Technology & Strategy	11,981,267	-	-	-	0.00%
DPL Communication & Community Engagement	2,750,350	-	-	-	0.00%
DPL Equity and Strategy Division	-	4,746,557	4,686,265	(60,292)	(1.27%)
DPL Finance, Facilities & Security	7,890,388	-	-	-	0.00%
DPL Human Resources	1,006,978	-	-	-	0.00%
DPL Neighborhood Services Administration	19,651,724	-	-	-	0.00%

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DPL Administration Budget (8150000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
DPL Operations Division	3,148	12,656,726	13,436,373	779,647	6.16%
DPL Public Services Division	2,406	35,121,247	35,079,413	(41,834)	(0.12%)
General Fund Expenditures Total	**58,233,138**	**52,993,357**	**53,709,253**	**715,896**	**1.35%**
Other Program Funding Sources					
Grants					
Building an Inclusive Organizational Culture in Libraries	11,258	-	-	-	0.00%
Community Project Funding	371,969	40,000	80,000	40,000	100.00%
RTD Transit Assistance	41,333	26,840	-	(26,840)	(100.00%)
State Grants for Libraries	-	174,337	175,000	663	0.38%
Grants Total	**424,560**	**241,177**	**255,000**	**13,823**	**5.73%**
Culture and Recreation SRF					
Denver Public Library	29,585,692	51,690,544	35,996,287	(15,694,257)	(30.36%)
Library - Special Trust Fund	864,995	900,517	1,966,999	1,066,482	118.43%
Capital Projects					
Facility CIP Projects	1,847,442	2,000,000	2,000,000	-	0.00%
Library Capital	5,456,244	6,105,750	2,000,000	(4,105,750)	(67.24%)
Other Program Funding Sources Total	**38,178,933**	**60,937,988**	**42,218,286**	**(18,719,702)**	**(30.72%)**
Department Expenditures Total	**96,412,072**	**113,931,345**	**95,927,539**	**(18,003,806)**	**(15.80%)**
General Fund FTE					
DPL Administration	62.00	-	-	-	0.00%
DPL Administration Division	-	2.00	2.00	-	0.00%
DPL Central Library Administration	98.25	-	-	-	0.00%
DPL Collections, Technology & Strategy	56.00	-	-	-	0.00%
DPL Communication & Community Engagement	24.00	-	-	-	0.00%
DPL Equity and Strategy Division	-	35.00	35.00	-	0.00%
DPL Finance, Facilities & Security	96.50	-	-	-	0.00%
DPL Human Resources	10.00	-	-	-	0.00%
DPL Neighborhood Services Administration	258.75	-	-	-	0.00%
DPL Operations Division	-	122.25	111.00	(11.25)	(9.20%)
DPL Public Services Division	-	330.50	313.74	(16.76)	(5.07%)
General Fund FTE Total	**605.50**	**489.75**	**461.74**	**(28.01)**	**(5.72%)**
Other Program Funds FTE					
Special Revenue Funds					
Denver Public Library	263.00	263.00	263.00	-	0.00%
Library - Special Trust Fund	1.50	0.50	0.50	-	0.00%
Other Program Funds FTE Total	**264.50**	**263.50**	**263.50**	**-**	**0.00%**
FTE Total	**870.00**	**753.25**	**725.24**	**(28.01)**	**(3.72%)**
General Fund Revenue					
Use Charges	24,778	-	197,000	197,000	0.00%
Miscellaneous Other	39	-	-	-	0.00%
General Fund Revenue Total	**24,817**	**-**	**197,000**	**197,000**	**0.00%**
Vacancy Savings			(1,807,164)		

Denver Public Library (15830)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	18,354,800	24,685,020	27,859,069	3,174,049	12.86%
Services and Supplies	10,140,688	11,152,482	8,137,218	(3,015,264)	(27.04%)
Capital Equipment	1,045,603	1,335,300	-	(1,335,300)	(100.00%)
Internal Services and Misc.	44,601	53,114	-	(53,114)	(100.00%)
Restricted Budget	-	14,464,628	-	(14,464,628)	(100.00%)

Denver Public Library (15830)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type Total	**29,585,692**	**51,690,544**	**35,996,287**	**(15,694,257)**	**(30.36%)**
Expenditures by Activity					
DPL Administration	7,192,324	15,999	-	(15,999)	(100.00%)
DPL Administration Division	-	13,758,502	28,000	(13,730,502)	(99.80%)
DPL Central Library Administration	3,907,385	4,089	-	(4,089)	(100.00%)
DPL Collections, Technology & Strategy	8,378,787	5,431	-	(5,431)	(100.00%)
DPL Communication & Community Engagement	410,008	1,032	-	(1,032)	(100.00%)
DPL Equity and Strategy Division	-	3,409,380	3,072,934	(336,446)	(9.87%)
DPL Finance, Facilities & Security	3,675,761	9,458	-	(9,458)	(100.00%)
DPL Human Resources	365,017	1,332	-	(1,332)	(100.00%)
DPL Neighborhood Services Administration	5,653,784	15,784	-	(15,784)	(100.00%)
DPL Operations Division	2,394	11,336,299	10,025,446	(1,310,853)	(11.56%)
DPL Public Services Division	20	23,133,450	22,869,907	(263,543)	(1.14%)
DPL Public Services General Administrative Budget	212	(212)	-	212	(100.00%)
Expenditures by Activity Total	**29,585,692**	**51,690,544**	**35,996,287**	**(15,694,257)**	**(30.36%)**
Capital Projects					
Facility CIP Projects	(3,102,557)	2,000,000	2,000,000	-	0.00%
Library Capital	5,456,244	6,105,750	2,000,000	(4,105,750)	(67.24%)
Capital Projects Total	**2,353,687**	**8,105,750**	**4,000,000**	**(4,105,750)**	**(50.65%)**
Total Program Expenditures	**31,939,379**	**59,796,294**	**39,996,287**	**(19,800,007)**	**(33.11%)**
Personnel Full Time Equivalent (FTE)					
DPL Administration	20.50	-	-	-	0.00%
DPL Central Library Administration	13.00	-	-	-	0.00%
DPL Collections, Technology & Strategy	18.00	-	-	-	0.00%
DPL Communication & Community Engagement	3.00	-	-	-	0.00%
DPL Equity and Strategy Division	-	21.00	18.08	(2.92)	(13.90%)
DPL Finance, Facilities & Security	47.25	-	-	-	0.00%
DPL Human Resources	3.00	-	-	-	0.00%
DPL Neighborhood Services Administration	158.25	-	-	-	0.00%
DPL Operations Division	-	62.25	66.67	4.42	7.10%
DPL Public Services Division	-	179.75	178.25	(1.50)	(0.83%)
Personnel Full Time Equivalent (FTE) Total	**263.00**	**263.00**	**263.00**	**-**	**0.00%**
Revenue					
Property	37,409,193	38,666,417	37,196,943	(1,469,474)	(3.80%)
Interest Income	1,379,310	-	799,349	799,349	0.00%
Miscellaneous Other	1,535	-	-	-	0.00%
Revenue Total	**38,790,038**	**38,666,417**	**37,996,292**	**(670,125)**	**(1.73%)**

The 2026 appropriation includes unspent 2025 budget that rolled into 2026 due to the non-lapsing nature of the fund. Additionally, the above table excludes transfers from this Fund to the Capital Improvement Program. Budgeted transfers in 2025, 2026, and 2027 are $7.6M, $6.1M, and the $2M, respectively.

Significant Budget Changes

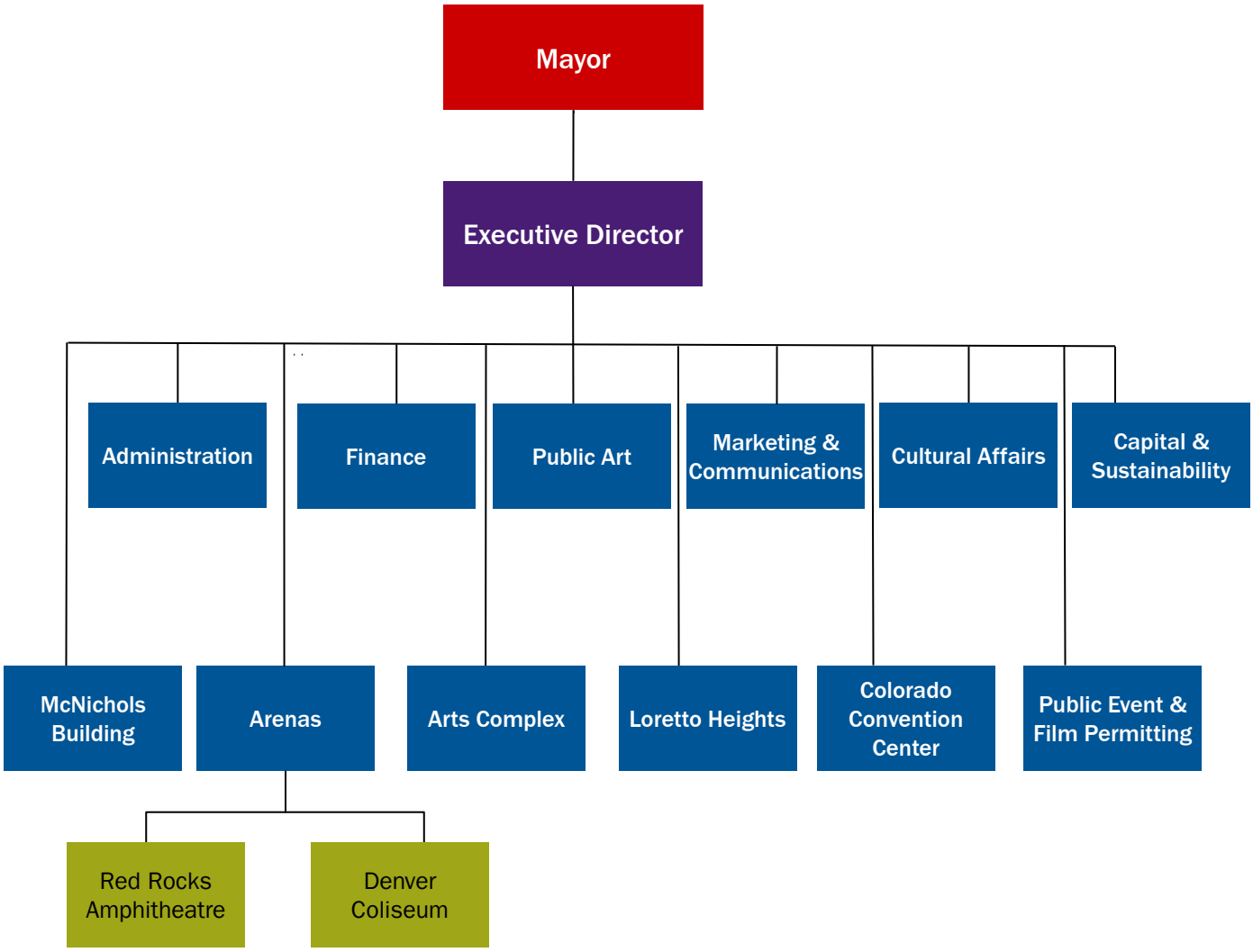
2027 Change Description	FTEs	Dollars
General Fund - Equity and Strategy		
Personnel Services		
• Add budget for staff time to support leasing out new event space.	-	151,100
Services and Supplies		
• Add professional services budget to support leasing out new event space.	-	45,900
General Fund - Operations		

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2027 Change Description	FTEs	Dollars
Personnel Services		
• Eliminate vacant positions to align FTE count with a budget move to services and supplies made in 2026 that continues into 2027. Because the move occurred in 2026, there is no budget change in either personnel or services and supplies.	(11.25)	-
Services and Supplies		
• Restore one-time budget moved to Public Services in 2026.	-	16,900
General Fund - Public Services		
Personnel Services		
• Eliminate vacant positions, including 4.5 Administrative Support Assistant IIs, 4 Library Program Associates, and 2 Librarians.	(10.50)	(885,600)
• Eliminate vacant positions to align FTE count with a budget move to services and supplies made in 2026 that continues into 2027. Because the move occurred in 2026, there is no budget change in either personnel or services and supplies.	(6.25)	-
Services and Supplies		
• Remove one-time budget moved from Operations in 2026.	-	(16,900)
General Fund - Revenue		
• Add revenue for leasing out new event space.	-	197,000
DPL Special Revenue Fund		
• Add revenue for projected investment earnings.	-	799,300
• Remove restricted budget for unspent funds that rolled from 2025 into 2026. The 2027 budget includes only new appropriation. Any remaining unspent budget in 2026 can be spent in 2027.	-	(14,283,200)
• Reduce expenditures to align with a decrease in property tax revenue projections.	-	(1,469,500)
Other Special Revenue Funds		
• Add estimated expenditures for the Library Special Trust Fund.	-	1,066,500
Grants		
• Add estimated expenditures to the Community Project Funding grant.	-	40,000
• Reduce estimated expenditures from the expiring RTD grant.	-	(26,800)

The budgeted vacancy savings is $1,807,164.

Denver Arts and Venues



Mission

Arts and Venues enriches and advances Denver's quality of life and economic vitality through the advancement of arts, culture, and entertainment opportunities for all.

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Department Summary

Denver Arts and Venues (DAV) is the City and County of Denver agency responsible for operating some of the region's most renowned facilities, including Red Rocks Amphitheatre, the Denver Performing Arts Complex, the Colorado Convention Center, the Denver Coliseum, McNichols Civic Center Building, and the Theatre at Loretto Heights. DAV reinvests the revenue it generates into venue operation and maintenance, grants for artists and arts organizations, free and low-cost cultural events, art in public spaces, and arts education. DAV also oversees the development and implementation of DENVER CREATES (Denver's Cultural Plan), the Denver Public Art Program, as well as public event and film permitting.

Every good time at one of DAV's venues enriches Denver through arts and culture and helps Denver's cultural community thrive—for good! For more detailed information, visit http://artsandvenuesdenver.com/.

Services

The **Administration** Division manages mission-critical activities such as executive vision, policy development and direction, establishing goals and objectives, and providing financial oversight. Additionally, it oversees the Colorado Convention Center contracts for booking and operations, and downtown activation strategies in close coordination with partner city agencies, the Denver Theatre District, and the Downtown Denver Partnership.

The **Colorado Convention Center (CCC)** is one of the country's most successful convention, trade show, and business meeting facilities. The facility has a significant impact on the region's economy and generates substantial lodgers' tax, sales and use tax, and employment opportunities in the private sector. DAV is responsible for oversight of the City's management agreement for day-to-day operations of the CCC, an agreement with Visit Denver to book conventions, and the food and beverage service contract for the facility.

The **Finance** Division is responsible for developing and managing DAV's annual budget, overseeing accounting, contract management, accounts receivable, and administering procurement and vendor payments. The division also monitors and reports financial performance across all divisions to promote efficiency, accountability, and responsible financial management.

The **Capital and Sustainability** Division is responsible for the planning and coordination of capital projects, sustainability efforts, and ADA compliance across DAV-managed city facilities.

Denver's Public Art Division is responsible for implementing the one percent for Public Art ordinance, which sets aside one percent of every City-funded capital improvement project over $1 million for the creation and maintenance of public art and the development of public art partnerships.

The **Marketing and Communications** Division is responsible for growing revenue, sustaining a favorable reputation for DAV and its facilities, promoting and protecting venue and programmatic brands, and ensuring a positive, memorable experience for patrons and clients. The division accomplishes this through its management of a third-party contract with DAV's exclusive ticketing provider, selling and servicing corporate sponsorships, ensuring an active and impactful presence across digital platforms, media relations, crisis communications, and creating, disseminating, and managing creative content and materials through a variety of methods and channels.

The **Cultural Affairs** Division is responsible for stewarding *DENVER CREATES: A Collective Commitment to the Arts*—the shared roadmap for a thriving, inclusive, and resilient creative ecosystem. In alignment with the roadmap, the division provides community-focused funding through the *DENVER CREATES Fund*, the *P.S. You Are Here* creative placemaking fund, and the *Five Points Jazz Fund*. The division also organizes shared learning events and cross-sector collective impact work.

The **Public Events and Film Permitting (PEFP)** team oversees coordinated, compliant permitting for public events and film productions on public property across Denver. In 2025, PEFP provided guidance and support to help organizers successfully navigate city requirements and secure permits for 278 events and 100 film projects. PEFP works closely with city agencies and external partners to balance activation and safety while maintaining essential city services and operations. PEFP also supports major event bids, advances creative placemaking initiatives, and resolves construction and infrastructure conflicts to promote long-term, shared use of Denver's public spaces.

Outside of the PEFP team, but event related, DAV also assists with major bids to bring large-scale, high-profile events to Denver, as well as supporting other City initiatives.

DAV's **Arenas** Division manages the Denver Coliseum and Red Rocks Amphitheatre, including the Trading Post and Visitor Center. The Denver Coliseum hosts sporting events, family entertainment shows, concerts, and the National Western Stock Show and Rodeo. Red Rocks Amphitheatre is a critically acclaimed, natural, open-air concert venue ranked among the top venues in the world. The Trading Post serves as a retail outlet, and the Visitor Center serves as an amenity for visitors to the Amphitheatre and the park. Venue management includes booking, patron and client services, event oversight, facilities maintenance, and food and beverage contracts.

The **Denver Performing Arts Complex (Arts Complex)** is a world-renowned performing arts campus covering 12 acres in downtown Denver. The Arts Complex includes the Ellie Caulkins Opera House, Boettcher Concert Hall, Temple Hoyne Buell Theatre, Helen Bonfils Theatre Complex, Garner Galleria Theatre, Champa Arts Building (1245 Champa), Sculpture Park, and an Arts Complex parking garage with ground-floor retail uses that include two restaurants, a jazz club, a small gallery, and offices. Services provided by the Arts Complex division include booking, patron and client services, event oversight, cultural partner programming, security and parking management, facilities maintenance, food and beverage contract management, and oversight for retail spaces in the parking garage.

The **McNichols Civic Center Building** is a historic building in downtown's Civic Center Park serving as a central support and amenity for park activations and programs as well as public and private events. The building also hosts arts and culture functions for the public. Services provided by the McNichols Building division include facility maintenance and operations, booking, event oversight, and patron and client services.

Strategies

DAV's work is centered around the Mayor's goal of creating a vibrant Denver. DAV's primary strategies include:

- **Manage City venues** (Red Rocks Amphitheatre, Denver Performing Arts Complex, Colorado Convention Center, Denver Coliseum, Loretto Heights Theatre, McNichols Civic Center Building) to maintain and improve the buildings, manage costs, and maximize revenue generation (*good times*) while creating opportunities and access to art and cultural experiences through partnerships and investments (*for good*).
- **Maximize venue activation** by curating free and low-cost opportunities for artists and audiences to engage at the Arts Complex and Red Rocks.
- **Manage the City's public art program and public art partnerships**, with 75 active projects scheduled for 2027, and a collection of 530 pieces to maintain.
- **Support the planning and execution of safe and compliant public events** held on public property and assist with bringing large-scale public events to Denver.
- **Steward the City's cultural roadmap, DENVER CREATES**, by serving as a central connector by giving people ways to get involved, building stronger networks and long-term partnerships, turning community feedback into real initiatives, and providing community-focused funding opportunities to artists and arts organizations.
- **Accurately align DAV's 2027 budget with its vision for the year** by establishing an appropriation that is comprehensive and captures DAV's full operating requirements to avoid requesting a supplemental appropriation mid-year. The expenditure growth in 2027 is supported by revenue, while still preserving revenue that can be used for capital needs.

Top Five Key Priority Projects/ Initiatives Include:

1. Launching DENVER CREATES biennial Summit and Impact Teams on 1) Arts and Culture brand awareness and 2) audience engagement.
2. Launch Denver arts fellowship program with partner organizations.
3. Develop arts affordability initiative, including business and professional development.
4. Continue downtown activation, including McNichols partnerships, Sundance events, and final Aspen Light installation.
5. Deliver major bond project phases at Boettcher and Red Rocks, with partners.

Venue-Specific Projects:

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Loretto Heights: Neighborhood Activation

In 2021, Denver voters approved bond funding to support the renovation of the May Bonfils Theatre on the Loretto Heights campus in Southwest Denver. In 2024, the schematic design was developed, including a fully accessible and ADA-compliant, approximately 750-seat house with necessary structural and systems upgrades. The project began construction in summer 2026 with the goal of an inaugural performance season in 2028.

Arts Complex Galleria: Downtown Activation

The covered outdoor area, or the "Galleria," of the Arts Complex is an underutilized asset that, when activated, can attract more diverse audiences and contribute to a more vibrant downtown, help stimulate economic recovery, and be more accessible and welcoming to daytime visitors. Based on a visioning process with more than 80 stakeholders, DAV will continue to upgrade and renovate the space in 2027.

McNichols Civic Center Building

The McNichols Civic Center Building will be undergoing a major transformation in 2027 with the build-out of a restaurant, outdoor dining patio, and arts marketplace on the first floor, and museum on the second floor. The third floor will remain a premier event space, available for rent. DAV's goal is to reopen the building alongside the reopening of the renovated Civic Center Park in late 2027.

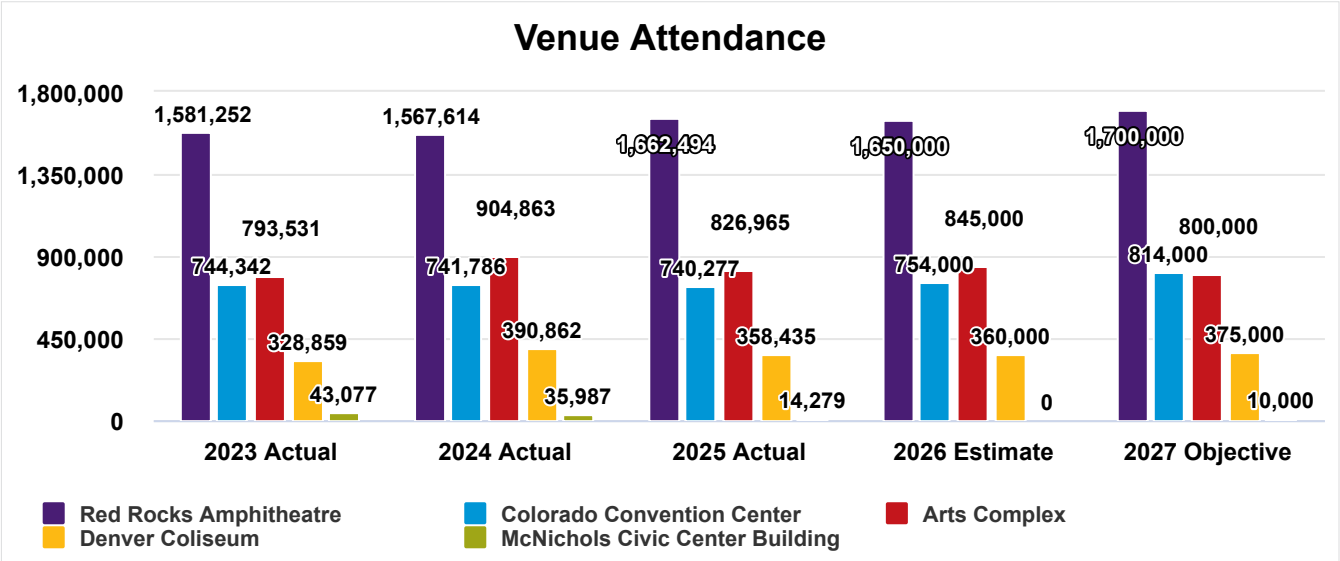
Vibrant Bond Projects

- Red Rocks Amphitheatre backstage renovation and modernization
- Loretto Heights Theatre garage
- Boettcher Concert Hall renovation and modernization

Focus on Equity

DAV is deeply committed to an equity, diversity, and inclusion (EDI) practice that closes gaps in access to arts and culture with urgency and accountability. DAV believes that long-term impact requires changing traditional processes, creating new systems, and developing authentic relationships and transformative work. DAV's work stands at the intersection of arts, culture, and community. Programmatic spending reflects DAV's values through the support of organizations, programs, and initiatives that serve historically marginalized communities.

Performance and Program Highlights



Events and attendance metrics are highly correlated with agency revenue and expenditures. There was no McNichols attendance in 2026 due to construction that started in October of 2025 and is anticipated to continue through July of 2027.

Budget Detail

Denver Arts and Venues (15815-3050000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	14,377,844	16,468,111	18,711,759	2,243,648	13.62%
Services and Supplies	65,313,218	62,773,889	75,173,000	12,399,111	19.75%
Capital Equipment	396,550	885,000	2,007,000	1,122,000	126.78%
Internal Services and Misc.	1,161,035	1,123,000	1,085,000	(38,000)	(3.38%)
Expenditures by Type Total	**81,248,647**	**81,250,000**	**96,976,759**	**15,726,759**	**19.36%**
Expenditures by Activity					
Administration	4,363,194	3,567,304	3,968,111	400,807	11.24%
Arenas	44,560,339	41,451,652	50,372,266	8,920,614	21.52%
Arts and Venues - Programming and Activation	273,573	425,000	325,000	(100,000)	(23.53%)
Capital Planning and Sustainability	9,029	909,998	1,081,748	171,750	18.87%
Cultural Affairs	4,007,484	3,563,547	3,640,708	77,161	2.17%
Denver Convention Complex	1,230	-	-	-	0.00%
Denver Performing Arts Complex	23,729,543	24,635,341	26,912,363	2,277,022	9.24%
Loretto Heights Campus	337,751	470,000	3,110,576	2,640,576	561.82%
Marketing	3,457,530	4,040,233	4,746,810	706,577	17.49%
Public Art	9,970	1,096,444	1,473,447	377,003	34.38%
Public Events and Film Permitting	499,004	1,090,481	1,345,730	255,249	23.41%
Expenditures by Activity Total	**81,248,647**	**81,250,000**	**96,976,759**	**15,726,759**	**19.36%**
Other Program Funding Sources					
Grants					
Boettcher Foundation	75,000	-	-	-	0.00%
Loretto Heights	-	630,000	630,000	-	0.00%
Public Art	112,500	280,575	-	(280,575)	(100.00%)
State and Local Fiscal Recovery Funds	1,759	-	-	-	0.00%
Grants Total	**189,259**	**910,575**	**630,000**	**(280,575)**	**(30.81%)**
Special Revenue Funds Expenditures					
Convention Center Special Revenue Fund	45,675,903	40,892,500	44,888,231	3,995,731	9.77%
Convention Marketing and Tourism Promotion	-	-	35,300,000	35,300,000	0.00%
Preserve the Rock	4,249	5,000	5,000	-	0.00%
Special Revenue Funds Total	**45,680,153**	**40,897,500**	**80,193,231**	**39,295,731**	**96.08%**
Capital Projects					
MOACF Capital Projects	43,440	-	-	-	0.00%
Other Agency Capital Project	672,066	350,000	555,000	205,000	58.57%
Culturals Capital Maintenance	100,102	-	-	-	0.00%
05 Bond Justice Center Tranche 2	8,720	-	-	-	0.00%
Elevate Denver General Obligation Bond Fund	164,769	-	-	-	0.00%
Elevate Denver GO Bond 2019C	12,194	-	-	-	0.00%
Elevate Denver GO Bond 2020A	56,662	-	-	-	0.00%
Elevate Denver GO Bond 2022A	86,500	-	-	-	0.00%
Culture & Recreation SRF	14,992,549	36,000,000	45,000,000	9,000,000	25.00%
High Line Canal/Yale Avenue Improvements	1,975	-	-	-	0.00%
Public Art Contributions	35,000	400,000	500,000	100,000	25.00%
Denver Zoo Public Art Project	45,250	-	-	-	0.00%
Theatres & Arenas Capital Projects	6,381,030	20,320,830	24,545,299	4,224,469	20.79%
Capital Projects Total	**22,600,257**	**57,070,830**	**70,600,299**	**13,529,469**	**23.71%**
Other Program Funding Sources Total	**68,469,669**	**98,878,905**	**151,423,530**	**52,544,625**	**53.14%**
Program Expenditures Total	**149,718,316**	**180,128,905**	**248,400,289**	**68,271,384**	**37.90%**
Personnel Full Time Equivalents (FTE)					
Administration	18.75	20.00	14.00	(6.00)	(30.00%)
Capital Planning and Sustainability	-	-	6.00	6.00	0.00%
Public Events and Film Permitting	-	7.00	9.00	2.00	28.57%
Marketing	14.00	16.00	18.00	2.00	12.50%

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Denver Arts and Venues (15815-3050000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Cultural Affairs	14.00	18.00	10.00	(8.00)	(44.44%)
Public Art	-	-	10.00	10.00	0.00%
Arenas	15.00	15.00	18.00	3.00	20.00%
Denver Performing Arts Complex	59.57	61.57	34.00	(27.57)	(44.78%)
Loretto Heights Campus	-	-	1.00	1.00	0.00%
FTE Total	**121.32**	**137.57**	**120.00**	**(17.57)**	**(12.77%)**
Revenue					
Licenses and Permits	1,180	10,000	10,000	-	0.00%
Interest Income	1,205,416	1,000,000	1,000,000	-	0.00%
Fees	5,371,092	5,295,000	5,395,000	100,000	1.89%
Charges for Services	11,079,311	10,654,000	10,904,000	250,000	2.35%
Use Charges	91,620,994	88,789,000	90,612,000	1,823,000	2.05%
Internal Service and Indirect Cost	64,887	54,000	54,000	-	0.00%
Miscellaneous Other	5,659,413	5,038,000	5,038,000	-	0.00%
Revenue Total	**115,002,293**	**110,840,000**	**113,013,000**	**2,173,000**	**1.96%**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
Agencywide		
Personnel Services		
• Add 7 positions to support organizational capacity and growing operational needs, including an Executive, a Financial Manager, a Marketing and Communications Manager, a Strategic Advisor, a Program Administrator, a Facilities Superintendent, and an Administrator II.	7.00	1,089,500
• Add 2 Administrator IIs to support delivery of the 1% Public Art Program and maintenance of the public art collection.	2.00	281,200
• Add an Administrator II to lead the daily operations of the PEFP team.	1.00	163,300
• Add an Administrator II for technical production management at Denver Performing Arts Complex.	1.00	140,600
• Add a Project Manager Engineering Associate to support mid- and long-term agency projects.	1.00	140,600
• Eliminate vacant positions, including an Executive Assistant III and an Operations Manager.	(2.00)	(251,600)
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(27.57)	-
Services and Supplies		
• Add professional services and utilities budget to support cost increases for venue operations and maintenance. This is supported by revenue.	-	9,558,100
• Add budget for programs and operations at Loretto Heights.	-	2,500,000
• Restore one-time budget moved to capital equipment and internal services in 2026.	-	341,000
Capital Equipment and Internal Services		
• Add capital equipment budget to replace housekeeping equipment, concessions equipment, and general production equipment for Red Rocks Amphitheatre, Arts Complex, and McNichols Civic Center Building.	-	1,350,000
• Add capital equipment budget to replace laptops and computers.	-	75,000
• Remove one-time budget moved to capital equipment in 2026.	-	(303,000)
• Remove one-time budget moved to internal services in 2026.	-	(38,000)
Revenue		
• Increase revenue primarily per projected concessions sales and event activity.	-	2,173,000
Special Revenue Funds		
• Add estimated expenditures in the Convention Marketing and Tourism SRF. This fund moved from General Services and will be administered by DAV starting in 2027.	-	35,300,000
• Add estimated expenditures in the Convention Center SRF to align with the 2027 spending plan.	-	3,995,700
Grants		

2027 Change Description	FTEs	Dollars
• Remove expenditures from the Public Art grant.	-	(280,600)

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Other Cultural Facilities Support

Art Museum 15802-1200000	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Special Revenue Fund Estimated Expenditures					
Denver Art Museum	1,513,648	1,362,378	1,362,378	-	0.00%

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 Art Museum. The Art Museum provides accessible and diverse cultural experiences to the residents of Denver. The Denver Art Museum receives operational support from the General Fund for galleries and buildings maintenance. There is no change in the General Fund transfer to the Denver Art Museum SRF in 2027.

For more information, visit the Denver Art Museum website at https://denverartmuseum.org/.

Denver Botanic Gardens 15803-7027000	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Special Revenue Fund Estimated Expenditures					
Denver Botanic Gardens	1,182,608	1,108,415	1,030,570	(77,845)	(7.02%)

The **Denver Botanic Gardens** is considered one of the top botanical gardens in the United States and a pioneer in water conservation. Accredited by the American Alliance of Museums, the Gardens' living collections encompass specimens from the tropics to the tundra, showcasing a plant palette chosen to thrive in Colorado's semi-arid climate. The Gardens' dynamic, 24-acre urban oasis offers unforgettable opportunities to flourish with unique garden experiences for the whole family, as well as world-class education and plant conservation research programs. The Botanic Gardens receives some operational support from the General Fund for an adequate supply of water, operational costs, and other utilities needed to maintain the facility. There is no change in the General Fund transfer to the Botanic Gardens SRF in 2027. The decrease in 2027 estimated expenditures reflects unspent funds that rolled from 2025 to 2026. The 2027 budget only includes new revenue. Any remaining unspent budget in 2026 can be spent in 2027.

For more information, visit the Botanic Gardens website at https://www.botanicgardens.org/.

Museum of Nature and Science 15804-1000000	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Special Revenue Fund Estimated Expenditures					
Denver Museum of Nature and Science	870,470	1,360,188	1,056,623	(303,565)	(22.32%)

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 nonprofit, 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. There is no change in the General Fund transfer to the Denver Museum of Nature and Science SRF in 2027. The decrease in 2027 estimated expenditures reflects unspent funds that rolled from 2025 to 2026. The 2027 budget only includes new revenue. Any remaining unspent budget in 2026 can be spent in 2027.

For more information, visit the Denver Museum of Nature and Science website at https://www.dmns.org/.

Denver Zoo 15806-7026000	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Special Revenue Fund Estimated Expenditures					
Denver Zoological Foundation	2,299,608	2,426,071	2,090,156	(335,915)	(13.85%)
Personnel Complement					

Denver Zoological Foundation	11.00	10.00	9.00	(1.00)	(10.00%)

The **Denver Zoo**, formally known as the Denver Zoo Conservation Alliance, provides a modern zoological park for the residents of Denver and the surrounding region and features recreation, education, conservation, and research programs. The Denver Zoo inspires a lifelong passion for discovery and exploration in every generation through an array of interactive experiences, connections, and memories, and is home to nearly 3,800 animals representing over 550 species. The Denver Zoo is accredited by the Association of Zoos and Aquariums, which assures the highest standards of animal care. The Denver Zoo receives some operational support from the General Fund for an adequate supply of water and other utilities needed to maintain the facility. Operational costs include payroll for full-time City employees that are paid through the Denver Zoo SRF. There is no change in the General Fund transfer to the Denver Zoo SRF in 2027. The decrease in 2027 estimated expenditures reflects unspent funds that rolled from 2025 to 2026. The 2027 budget only includes new revenue. Any remaining unspent budget in 2026 can be spent in 2027.

The Zoo had one City employee leave their position in 2026. As city-funded positions are vacated, they are converted to Zoo positions. Therefore, the Zoo has one fewer FTE reflected in the City's 2027 budget book.

For more information, visit the Denver Zoo website at https://www.denverzoo.org/.

Denver Municipal Band 15813-7011000	**2025 Actuals**	**2026 Appropriated**	**2027 Proposed**	**$ Change**	**% Change**
Special Revenue Fund Estimated Expenditures					
Municipal Band	92,000	92,000	92,000	-	0.00%

The **Denver Municipal Band (DMB)** was first established in the 1860s and is the oldest continuous professional concert band in the United States. The staple of DMB activity remains the over century-long tradition of summer concerts. Presented in accessible park settings, these performances encourage family gatherings and are performed by the area's leading professional players. In addition to the full 40 piece concert band, the DMB family of ensembles includes a 17-piece jazz band, jazz combo, brass band, plus woodwind and brass quintets. These smaller groups regularly present concerts in schools and community centers. The General Fund provides a cash transfer for the purchase of supplies, materials, repairs, utilities, security, and stage rental associated with the performances by the band. There is no change in the General Fund transfer to the Denver Municipal Band SRF in 2027.

For more information, visit the Denver Municipal Band website at https://denvermunicipalband.org/.

Four Mile Historic Park 15810-7021000	**2025 Actuals**	**2026 Appropriated**	**2027 Proposed**	**$ Change**	**% Change**
Special Revenue Fund Estimated Expenditures					
Four Mile Historic Park	66,600	66,600	66,600	-	0.00%

Four Mile Historic Park (Four Mile) is a 12-acre park and portal to Denver's Western heritage, with historically accurate replicas, a working farm with livestock, and Denver's oldest standing structure, the Four Mile House Museum built in 1859. Four Mile serves Denver residents through monthly programs, partnerships, signature events, and general admission. It also enriches Denver schools through outreach and on-site field-trip programs. To ensure access to Four Mile programming, free or reduced admission costs are provided to MY Denver Card holders, Five by Five program participants, and SNAP recipients, and reduced-cost educational programming is available to all Title I schools in the Denver Public School system. The General Fund provides a cash transfer that assists Four Mile with the cost of materials, equipment, and personnel needed for the maintenance, operation, and interpretation of the park. There is no change in the General Fund transfer to the Four Mile SRF in 2027.

For more information, visit the Four Mile website at https://www.fourmilepark.org/.

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Public Safety

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Public Safety Budget Summary

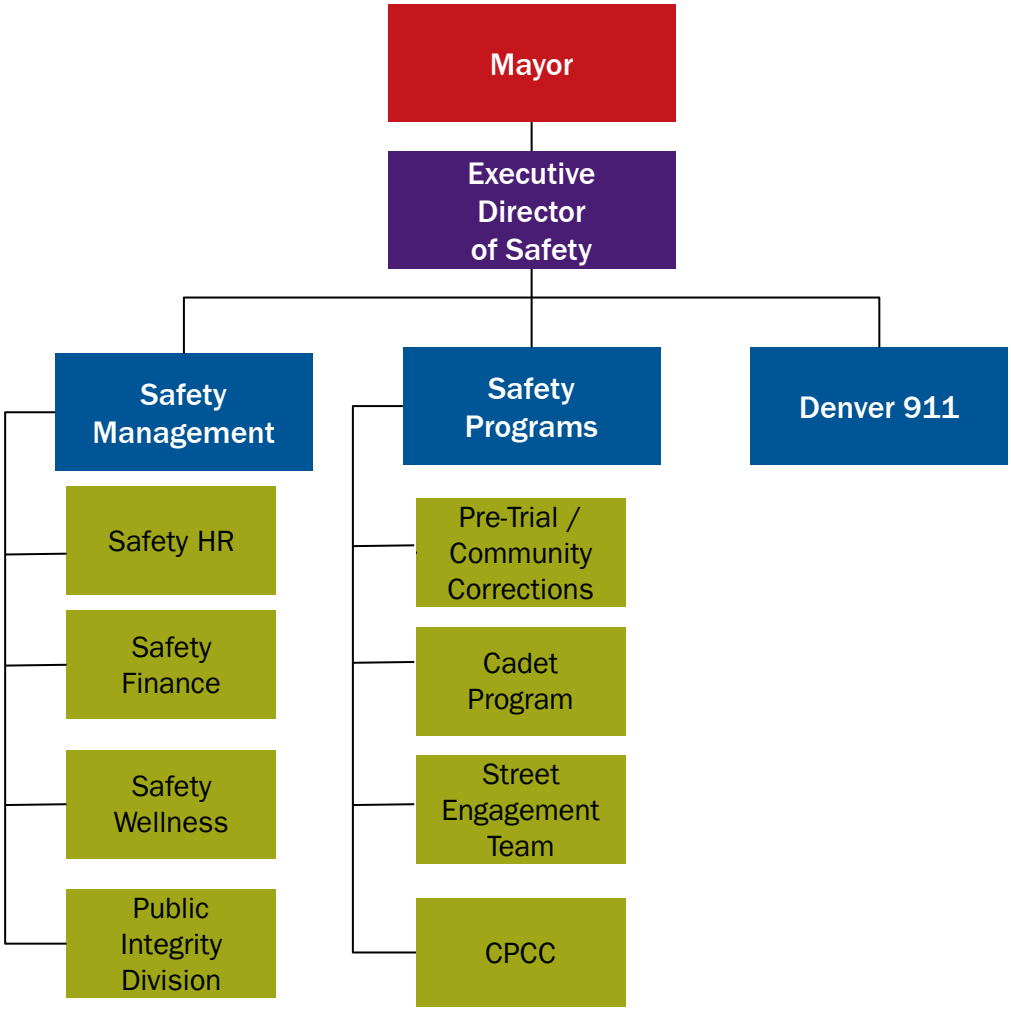
	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Safety					
Safety Management	14,689,331	14,311,535	14,822,461	510,926	3.57%
Safety Programs	8,327,972	9,436,063	8,822,093	(613,970)	(6.51%)
Crime Prevention and Control Commission	231,803	260,809	268,624	7,815	3.00%
Community Corrections	4,824,804	4,532,126	4,720,808	188,682	4.16%
911 Emergency Communications	6,096,279	5,182,523	5,200,241	17,718	0.34%
Safety Total	**34,170,190**	**33,723,056**	**33,834,227**	**111,171**	**0.33%**
Police					
Police Administration Division	40,063,741	41,016,759	42,265,129	1,248,370	3.04%
Police Investigations Division	92,007,833	93,687,623	89,741,917	(3,945,706)	(4.21%)
Police Patrol Districts Division	146,173,719	145,717,502	153,261,782	7,544,280	5.18%
Police Total	**278,245,293**	**280,421,884**	**285,268,828**	**4,846,944**	**1.73%**
Fire					
Fire Department Administration	33,282,130	40,080,306	40,521,897	441,591	1.10%
Fire Department Operations	123,452,503	118,001,160	124,571,164	6,570,004	5.57%
Fire Total	**156,734,634**	**158,081,466**	**165,093,061**	**7,011,595**	**4.44%**
Sheriff					
Sheriff Administration	38,480,099	40,233,699	45,511,569	5,277,870	13.12%
Sheriff Jail Operations	97,638,975	100,690,674	98,563,643	(2,127,031)	(2.11%)
Sheriff Specialized Operations and Analysis	40,634,954	32,123,631	32,626,524	502,893	1.57%
Sheriff Mental Health and Programs Division	772,414	1,205,826	1,213,313	7,487	0.62%
Sheriff Total	**177,526,442**	**174,253,830**	**177,915,049**	**3,661,219**	**2.10%**
General Fund Expenditures Total	**646,676,558**	**646,480,236**	**662,111,165**	**15,630,929**	**2.42%**
General Fund Expenditures by Type					
Personnel Services	577,187,538	574,537,773	587,578,710	13,040,937	2.27%
Services and Supplies	69,342,058	71,622,187	74,306,322	2,684,135	3.75%
Capital Equipment	136,043	146,643	52,500	(94,143)	(64.20%)
Internal Services and Misc.	10,919	173,633	173,633	-	0.00%
General Fund Expenditures Total	**646,676,558**	**646,480,236**	**662,111,165**	**15,630,929**	**2.42%**
Other Program Funding Sources					
Special Revenue Funds Expenditures*					
General Government	49,897,485	46,936,599	48,992,448	2,055,849	4.38%
Public Safety	109,217,700	117,610,449	115,782,979	(1,827,470)	(1.55%)
Special Revenue Funds Total	**159,115,186**	**164,547,048**	**164,775,427**	**228,379**	**0.14%**
Grants					
General Government	100,181	-	-	-	0.00%
Public Safety	10,298,011	6,859,666	5,456,696	(1,402,970)	(20.45%)
Grants Total	**10,398,192**	**6,859,666**	**5,456,696**	**(1,402,970)**	**(20.45%)**
Other Program Funding Sources Total	**169,513,378**	**171,406,714**	**170,232,123**	**(1,174,591)**	**(0.69%)**
Department Expenditures Total	**816,189,936**	**817,886,950**	**832,343,288**	**14,456,338**	**1.77%**
Personnel Full Time Equivalents (FTE)					
General Fund Operations - Civilian	843.95	755.20	711.38	(43.82)	(5.80%)
General Fund Operations - Uniform	3,319.53	3,311.53	3,311.53	0.00	0.00%
Personnel Full Time Equivalents (FTE) Total	**4,163.48**	**4,066.73**	**4,022.91**	**(43.82)**	**(1.08%)**
Special Revenue Funds FTE*					
Special Revenue Funds - Civilian	256.27	241.27	266.14	24.87	10.31%
Special Revenue Funds - Uniform	291.00	291.00	292.00	1.00	0.34%
Special Revenue Funds FTE Total	**547.27**	**532.27**	**558.14**	**25.87**	**4.86%**

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	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Revenue					
Licenses and Permits	2,654,402	4,109,250	4,651,000	541,750	13.18%
Fines and Forfeits	6,388,590	7,122,000	7,122,000	-	0.00%
Fees	6,269,503	6,648,250	6,548,250	(100,000)	(1.50%)
Charges for Services	16,924,704	17,229,321	17,393,325	164,004	0.95%
Use Charges	89,948	53,000	-	(53,000)	(100.00%)
Internal Service and Indirect Cost	4,618,264	4,126,385	5,110,885	984,500	23.86%
Miscellaneous Other	773,810	149,924	231,224	81,300	54.23%
General Fund Revenue Total	**37,719,221**	**39,438,130**	**41,056,684**	**1,618,554**	**4.10%**

*The budget and positions for police officers and firefighters that provide direct services to Denver International Airport are reflected in the Internal Billings and Reimbursements Fund, which is part of the General Government Special Revenue Fund Series, rather than the General Fund.

Executive Director of Safety



Mission

To support and oversee Denver's public safety agencies in their goal to ensure a safe city through collective effort.

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Department Summary

The Department of Public Safety (DOS) is composed of agencies and administrative support functions unified under the Executive Director of Safety (EDOS). The Executive Director strives to improve departmentwide collaboration, efficiency, customer service, accountability, transparency, and innovation through independent civilian oversight. Collectively, DOS delivers a spectrum of public safety services and focuses on three core values that contribute to public safety: integrity, equity, and accountability.

For more information, please visit the Public Safety website at https://www.denvergov.org/content/denvergov/en/department-of-safety.html.

DOS developed its 2027 budget by prioritizing essential services for the community, public safety agencies, and employees. The budget continues funding for core functions that support the City's public safety agencies and operations, with an emphasis on accountability, efficiency, transparency, and alternative response. DOS also realigned its reporting structure. The budget preserves filled positions responsible for answering 911 calls. Budget changes include:

- Moving a 911 Manager from the General Fund to the 911 Emergency Communications Trust Fund.
- Removing funding for four vacant Street Engagement Team Liaison positions.
- Reducing Cadet Program on-call personnel funding to align with current staffing.
- Adding 14 previously unfunded positions to the Community Corrections Special Revenue Fund to support operations at the newly renovated Dahlia Street facility. Existing IMPACT Center staff and participants will relocate to Dahlia.

These changes reflect a deliberate effort to align resources with the City's highest priorities.

Services

Safety Management provides management, discipline, human resources, administrative support, and policy direction for the Police, Fire, and Sheriff Departments and the 911 Emergency Communications Center. Safety Management also provides administrative support for Community Corrections-Electronic Monitoring and Pre-Trial Services and the Denver Public Safety Cadet Program. Primary activities include policy development and direction; establishment of agency goals, objectives, and guidance; employee wellness; purchasing; and financial management. The Division also houses the Public Integrity Division and the Street Engagement Team.

- The **Safety Human Resources Team** provides human resources services to the entire DOS, including talent acquisition and onboarding, leave management, employee relations/investigations, HR data analytics dashboarding, learning and development, compensation, and HR communications.
- The **Safety Finance Team** provides financial management services, including accounting, budgeting, purchasing, contract management, and grant administration and management for all Safety departments.
- The **Safety Wellness Team** provides oversight of mental health and substance abuse services to all DOS employees. The Employee Wellness Program also includes direct access to physical therapy services through an integrated physical therapy team. The Program provides employee incentives and wraparound services that include wellness screenings, group exercise, and access to a DOS-contracted physician.
- The **Public Integrity Division (PID)** is charged with investigating misconduct complaints against sworn members of the Denver Sheriff Department and high-ranking sworn members of the Denver Police Department. The Division was established in 2020 to enhance investigatory abilities, reduce the time frame of investigations, and be available to investigate administrative complaints involving mayoral appointees, if necessary.

Safety Programs serve the community through the Denver Public Safety Cadet Program, Community Corrections-Electronic Monitoring and Pre-Trial Services, and the Street Engagement Team. Under the direction of the Executive Director's Office, these agencies partner with other criminal justice organizations to promote safety in the community.

- The **Community Corrections-Electronic Monitoring and Pre-Trial Services** program provides alternative sentencing for participants through substance abuse treatment services, electronic monitoring equipment, supervision, and three residential programs. These include Intentional Men Practicing Accountability, Compassion, and Trust (IMPACT); Project Elevate at Tooley Hall (a women's facility); and the Men Overcoming

Obstacles Re-Entry (MOORE) Center. Pre-trial services include risk assessment, bond recommendations, and supervision alternatives to pre-trial incarceration.

- The **Cadet Program** creates part-time employment opportunities for top-performing high school graduates to work in public safety while providing financial assistance for their college education. The program serves the community by developing educated, well-trained, and diverse candidates for public safety employment.
- The **Street Engagement Team (SET)** supports innovative action that encompasses both a trauma-informed approach and addresses concerns using well-trained civilians for enforcement measures.
- The **Crime Prevention and Control Commission (CPCC)** Special Revenue Fund (SRF) provides funding for strategies and programs that reduce crime and recidivism, facilitate coordination among justice system agencies, and support the development of a data-driven criminal justice system. The primary source of revenue is a transfer from the General Fund. The General Fund also provides administrative support for strategies and programs funded through the SRF.

The **Denver 911 Emergency Communications Center** is the public safety answering point for 911 telephone calls and texts for the City and County of Denver. The 911 Operations program answers and processes 911 emergency telephone calls and non-emergency telephone calls and texts for the City. Non-Emergency Communications Technicians answer non-emergency and administrative lines coming into the Denver public safety answering point, triage caller needs, and refer callers to the appropriate resources.

- **911 Call Intake** answers incoming telephone calls and determines the nature of requests for help, provides life-saving emergency medical dispatch instructions, and electronically routes information to Law Enforcement Dispatch, Denver Health Paramedic Dispatch, and Denver Fire Department Dispatch.
- **Law Enforcement Dispatch** receives calls electronically from 911 Call Intake Operations and manages the response of the most appropriate law enforcement emergency personnel to the incident scene.
- **911 Support** provides administration, analysis, and training for the Emergency Communications Center.
- **911 National Crime Information Center (NCIC) Division** provides support services for warrant entry and cancellation, electronic monitoring, social agency passes, booking and release clearances, sex offender registration, missing persons, and critical circumstances. The Division also assists with pre-employment background checks and Criminal Justice Information Services (CJIS) compliance services, and it serves as the liaison between EDOS and Colorado Bureau of Investigation.

Strategies

- Use data, evidence-based best practices, and research to identify and address public safety concerns with particular focus on DOS's core values: integrity, equity, and accountability.
- Evaluate how DOS services can advance the department's core values while improving strategic alignment and community outreach.
- Improve 911 call answering performance by optimizing work schedules, improving training, and using available technology in accordance with national standards.
- Align cultural and operational policies across DOS to build trust between the community and public safety agencies, implement equitable alternatives to traditional service delivery, and use research, data, and evidence to evaluate outcomes.
- Continue development of recruitment and retention strategies to optimize staffing levels.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
911 Response Times					
Percent of 911 calls answered within 15 seconds	59%	82%	77%	85%	88%
Percent of 911 calls answered within 20 seconds	62%	84%	79%	88%	90%
Pre-Trial Services					
Adult pre-trial success rate	59%	61%	62%	62%	62%

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The National Emergency Number Association standards are to answer 90 percent of **911 calls** arriving at the Public Safety Answering Point (PSAP) within 15 seconds and 95 percent within 20 seconds.

Pre-trial success rate is the number of closed cases in which the defendant was released from custody, supervised by pre-trial, and successfully transitioned from supervision. Pre-trial supervision focuses on supervising individuals that are moderate- to high-risk to either fail to appear in court or to be re-arrested. Supervision strategies aim to mitigate risk factors and can include drug/alcohol testing, electronic monitoring, and connection to services.

Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Safety Management	14,689,331	14,311,535	14,822,461	510,926	3.57%
Safety Programs	8,327,972	9,436,063	8,822,093	(613,970)	(6.51%)
Crime Prevention and Control Commission	231,803	260,809	268,624	7,815	3.00%
Community Corrections	4,824,804	4,532,126	4,720,808	188,682	4.16%
911 Emergency Communications	6,096,279	5,182,523	5,200,241	17,718	0.34%
General Fund Expenditures Total	**34,170,190**	**33,723,056**	**33,834,227**	**111,171**	**0.33%**
General Fund Expenditures by Type					
Personnel Services	28,385,862	27,853,046	27,740,091	(112,955)	(0.41%)
Services and Supplies	5,783,409	5,830,593	6,054,719	224,126	3.84%
Internal Services and Misc.	918	39,417	39,417	-	0.00%
General Fund Expenditures Total	**34,170,190**	**33,723,056**	**33,834,227**	**111,171**	**0.33%**
Other Program Funding Sources					
Special Revenue Funds Expenditures					
Public Safety	34,658,081	43,465,957	38,686,527	(4,779,430)	(11.00%)
Special Revenue Funds Total	**34,658,081**	**43,465,957**	**38,686,527**	**(4,779,430)**	**(11.00%)**
Grants					
General Government	100,181	-	-	-	0.00%
Public Safety	1,184,671	272,300	-	(272,300)	(100.00%)
Grants Total	**1,284,851**	**272,300**	**-**	**(272,300)**	**(100.00%)**
Other Program Funding Sources Total	**35,942,932**	**43,738,257**	**38,686,527**	**(5,051,730)**	**(11.55%)**
Department Expenditures Total	**70,113,122**	**77,461,313**	**72,520,754**	**(4,940,559)**	**(6.38%)**
Personnel Full Time Equivalents (FTE)					
General Fund Operations	276.26	264.76	223.26	(41.50)	(15.67%)
Personnel Full Time Equivalents (FTE) Total	**276.26**	**264.76**	**223.26**	**(41.50)**	**(15.67%)**
Special Revenue Funds FTE					
Public Safety	242.94	226.94	240.94	14.00	6.17%
Special Revenue Funds FTE Total	**242.94**	**226.94**	**240.94**	**14.00**	**6.17%**
General Fund Revenue					
Licenses and Permits	5,751	5,000	5,000	-	0.00%
Fees	166,137	153,000	153,000	-	0.00%
Internal Service and Indirect Cost	-	-	-	-	0.00%
Miscellaneous Other	12,859	-	81,300	81,300	0.00%
General Fund Revenue Total	**184,748**	**158,000**	**239,300**	**81,300**	**51.46%**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Safety Management		
Personnel Services		
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(3.00)	-

2027 Change Description	FTEs	Dollars
Services and Supplies		
• Add professional services budget for Denver Health and Hospital Authority Emergency Services contract escalation, per the operating agreement.	-	202,700
• Restore budget moved to Denver Department of Public Health and Environment for the Support Team Assisted Response Program in 2026.	-	119,000
General Fund - Safety Programs		
Personnel Services		
• Reduce Cadet program on-call budget to align with actual cadet levels.	-	(500,000)
• Hold vacant 4 Street Engagement Team Liaisons.	(4.00)	(345,300)
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(33.50)	-
General Fund - Community Corrections		
Personnel Services		
• Add 7 Correctional Services Specialist Is, 2 Correctional Services Supervisors, and a Correctional Services Specialist II to the Community Corrections - Dahlia Facility cost center moved from the IMPACT Program.	10.00	869,700
• Restore one-time budget moved to services and supplies in 2026.	-	97,600
• Move 7 Correctional Services Specialist Is, 2 Correctional Services Supervisors, and a Correctional Services Specialist II to the Community Corrections - Dahlia Facility cost center.	(10.00)	(869,700)
Services and Supplies		
• Remove one-time budget moved to personnel services in 2026.	-	(97,600)
General Fund - 911 Emergency Communications		
Personnel Services		
• Move a Manager to the 911 Emergency Communications Trust Fund.	(1.00)	(202,100)
General Fund - Revenue		
• Add revenue per the final 911 Emergency Communications Trust Fund loan repayment to the General Fund.	-	81,300
Grants		
• Remove expenditures from the expiring Community Based Violence Intervention Program grant.	-	(272,300)
Special Revenue Funds		
• Add 4 Correctional Services Specialist IIs, 4 Correctional Services Specialist Is, 3 Correctional Case Specialist IIs, an Administrative Support Assistant IV, a Program Manager, and a Manager to the Community Correction SRF to support opening the Dahlia facility.	14.00	1,389,200
• Add a Manager to the 911 Emergency Communications Trust Fund moved from the EDOS General Fund.	1.00	202,100
• Remove one-time 911 Emergency Communications Trust Fund budget for the CAD system upgrade.	-	(4,500,000)
• Reduce Community Correction SRF budget to align with 2027 program activity.	-	(2,309,200)
• Eliminate a vacant 911 Police Dispatcher in the 911 Emergency Communications Trust Fund to offset moving a Manager from the General Fund.	(1.00)	(172,900)

The budgeted vacancy savings is $371,260.

Budget Detail

Safety Management (3501000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	12,046,807	12,174,790	12,364,011	189,221	1.55%

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Safety Management (3501000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Services and Supplies	2,642,524	2,104,343	2,426,048	321,705	15.29%
Internal Services and Misc.	-	32,402	32,402	-	0.00%
General Fund Expenditures Total	**14,689,331**	**14,311,535**	**14,822,461**	**510,926**	**3.57%**
General Fund Expenditures by Activity					
Administration	5,504,935	5,290,438	5,441,128	150,690	2.85%
Collective Bargaining Administration	405	-	-	-	0.00%
DOS Finance	1,849,710	1,727,969	1,974,795	246,826	14.28%
DOS Wellness/PTs	1,471,634	1,426,882	1,465,239	38,357	2.69%
Human Resources	3,832,897	3,643,353	3,670,859	27,506	0.75%
Public Integrity Division (PID)	2,029,750	2,222,893	2,270,440	47,547	2.14%
General Fund Expenditures Total	**14,689,331**	**14,311,535**	**14,822,461**	**510,926**	**3.57%**
Other Program Funding Sources					
Grants					
Alternatives to Jail Denver Thrives	56,829	-	-	-	0.00%
Community Based Violence Intervention Program	265,797	272,300	-	(272,300)	(100.00%)
Gang Reduction Initiative	1,909	-	-	-	0.00%
State and Local Fiscal Recovery Funds	100,181	-	-	-	0.00%
Youth Detention Continuum	858,197	-	-	-	0.00%
Grants Total	**1,282,913**	**272,300**	**-**	**(272,300)**	**(100.00%)**
Public Safety SRF					
911 Emergency Communications Trust Fund	25,396,160	32,580,444	28,632,051	(3,948,393)	(12.12%)
Fire Regional Service	84,967	20,302	20,302	-	0.00%
Police Regional Service	-	50,000	50,000	-	0.00%
Safety Private Donations Fund	40,635	1,631	40,510	38,879	2,383.75%
Special Revenue Funds Total	**25,521,761**	**32,652,377**	**28,742,863**	**(3,909,514)**	**(11.97%)**
Other Program Funding Sources Total	**26,804,674**	**32,924,677**	**28,742,863**	**(4,181,814)**	**(12.70%)**
Program Expenditures Total	**41,494,005**	**47,236,212**	**43,565,324**	**(3,670,888)**	**(7.77%)**
General Fund FTE					
Administration	22.00	21.00	20.00	(1.00)	(4.76%)
Public Integrity Division (PID)	17.00	17.00	17.00	-	0.00%
DOS Finance	18.20	14.20	15.20	1.00	7.04%
Human Resources	27.00	27.00	24.00	(3.00)	(11.11%)
DOS Wellness/PTs	6.00	6.00	6.00	-	0.00%
General Fund FTE Total	**90.20**	**85.20**	**82.20**	**(3.00)**	**(3.52%)**
Other Program Funds FTE					
Grants					
Law Enforcement Assisted Diversion Pilot Program	0.50	-	-	-	0.00%
Youth Detention Continuum	14.50	-	-	-	0.00%
Public Safety SRF					
911 Emergency Communications Trust Fund	189.34	189.34	189.34	-	0.00%
Other Program Funds FTE Total	**204.34**	**189.34**	**189.34**	**-**	**0.00%**
FTE Total	**294.54**	**274.54**	**271.54**	**(3.00)**	**(1.09%)**
General Fund Revenue					
Licenses and Permits	5,751	5,000	5,000	-	0.00%
Fees	1,757	3,000	3,000	-	0.00%
Internal Service and Indirect Cost	-	-	-	-	0.00%
Miscellaneous Other	3,677	-	81,300	81,300	0.00%
General Fund Revenue Total	**11,185**	**8,000**	**89,300**	**81,300**	**1,016.25%**
Vacancy Savings			(464,390)		

Safety Programs (3504000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	7,040,486	7,352,048	6,738,078	(613,970)	(8.35%)
Services and Supplies	1,287,486	2,082,000	2,082,000	-	0.00%
Internal Services and Misc.	-	2,015	2,015	-	0.00%
General Fund Expenditures Total	**8,327,972**	**9,436,063**	**8,822,093**	**(613,970)**	**(6.51%)**
General Fund Expenditures by Activity					
AID Center	4,341	-	-	-	0.00%
Cadet Program	1,586,345	1,560,287	1,062,864	(497,423)	(31.88%)
Gang Reduction Initiative of Denver	4,822	-	-	-	0.00%
Juvenile Service Center	9,194	-	-	-	0.00%
Pre-Trial / Electronic Monitoring	5,939,090	6,809,672	6,984,327	174,655	2.56%
Safety Youth Programs	34,441	-	-	-	0.00%
Street Engagement Team (SET)	749,738	1,066,104	774,902	(291,202)	(27.31%)
General Fund Expenditures Total	**8,327,972**	**9,436,063**	**8,822,093**	**(613,970)**	**(6.51%)**
Other Program Funding Sources					
Grants					
Gang Reduction Initiative	1,939	-	-	-	0.00%
Other Program Funding Sources Total	**1,939**	**-**	**-**	**-**	**0.00%**
Program Expenditures Total	**8,329,911**	**9,436,063**	**8,822,093**	**(613,970)**	**(6.51%)**
General Fund FTE					
Cadet Program	34.50	34.50	1.00	(33.50)	(97.10%)
Pre-Trial / Electronic Monitoring	48.40	48.40	48.40	-	0.00%
Street Engagement Team (SET)	12.00	12.00	8.00	(4.00)	(33.33%)
General Fund FTE Total	**94.90**	**94.90**	**57.40**	**(37.50)**	**(39.52%)**
FTE Total	**94.90**	**94.90**	**57.40**	**(37.50)**	**(39.52%)**
General Fund Revenue					
Fees	164,380	150,000	150,000	-	0.00%
Miscellaneous Other	9,182	-	-	-	0.00%
General Fund Revenue Total	**173,562**	**150,000**	**150,000**	**-**	**0.00%**
Vacancy Savings			(237,228)		

Crime Prevention and Control Commission (3505000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	227,931	257,809	265,624	7,815	3.03%
Services and Supplies	3,872	3,000	3,000	-	0.00%
General Fund Expenditures Total	**231,803**	**260,809**	**268,624**	**7,815**	**3.00%**
General Fund Expenditures by Activity					
CPCC Administration	231,803	260,809	268,624	7,815	3.00%
General Fund Expenditures Total	**231,803**	**260,809**	**268,624**	**7,815**	**3.00%**
Other Program Funding Sources					
Public Safety SRF					
Crime Prevention/Control Fund	1,731,739	1,500,000	1,550,036	50,036	3.34%
Other Program Funding Sources Total	**1,731,739**	**1,500,000**	**1,550,036**	**50,036**	**3.34%**
Program Expenditures Total	**1,963,543**	**1,760,809**	**1,818,660**	**57,851**	**3.29%**
General Fund FTE					
CPCC Administration	2.00	2.00	2.00	-	0.00%
General Fund FTE Total	**2.00**	**2.00**	**2.00**	**-**	**0.00%**
Other Program Funds FTE					
Crime Prevention/Control Fund	5.50	5.50	5.50	-	0.00%
Other Program Funds FTE Total	**5.50**	**5.50**	**5.50**	**-**	**0.00%**
FTE Total	**7.50**	**7.50**	**7.50**	**-**	**0.00%**

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Crime Prevention and Control Commission (3505000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Vacancy Savings			(10,349)		

Community Corrections (3506000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	2,976,042	2,948,576	3,234,837	286,261	9.71%
Services and Supplies	1,848,762	1,583,550	1,485,971	(97,579)	(6.16%)
General Fund Expenditures Total	**4,824,804**	**4,532,126**	**4,720,808**	**188,682**	**4.16%**
General Fund Expenditures by Activity					
Comm Corr - Dahlia Facility	-	180,500	1,050,160	869,660	481.81%
IMPACT Program	1,058,310	784,433	-	(784,433)	(100.00%)
MOORE Center	3,140,384	2,873,168	2,976,623	103,455	3.60%
Project Elevate	626,110	694,025	694,025	-	0.00%
General Fund Expenditures Total	**4,824,804**	**4,532,126**	**4,720,808**	**188,682**	**4.16%**
Other Program Funding Sources					
Public Safety SRF					
Community Correction	7,404,580	9,313,580	8,393,628	(919,952)	(9.88%)
Other Program Funding Sources Total	**7,404,580**	**9,313,580**	**8,393,628**	**(919,952)**	**(9.88%)**
Program Expenditures Total	**12,229,385**	**13,845,706**	**13,114,436**	**(731,270)**	**(5.28%)**
General Fund FTE					
IMPACT Program	10.00	10.00	-	(10.00)	(100.00%)
MOORE Center	24.00	24.00	24.00	-	0.00%
Comm Corr - Dahlia Facility	6.50	-	10.00	10.00	0.00%
General Fund FTE Total	**40.50**	**34.00**	**34.00**	**-**	**0.00%**
Other Program Funds FTE					
Community Correction	33.10	32.10	46.10	14.00	43.61%
Other Program Funds FTE Total	**33.10**	**32.10**	**46.10**	**14.00**	**43.61%**
FTE Total	**73.60**	**66.10**	**80.10**	**14.00**	**21.18%**
Vacancy Savings			(126,035)		

911 Emergency Communications (3541000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	6,094,595	5,119,823	5,137,541	17,718	0.35%
Services and Supplies	765	57,700	57,700	-	0.00%
Internal Services and Misc.	918	5,000	5,000	-	0.00%
General Fund Expenditures Total	**6,096,279**	**5,182,523**	**5,200,241**	**17,718**	**0.34%**
General Fund Expenditures by Activity					
911 Call Intake Operations	197,133	358,530	363,048	4,518	1.26%
911 Support	3,392,505	2,138,062	2,071,839	(66,223)	(3.10%)
Law Enforcement Dispatch Center	-	311,000	311,000	-	0.00%
National Crime Information Center	2,506,640	2,374,931	2,454,354	79,423	3.34%
General Fund Expenditures Total	**6,096,279**	**5,182,523**	**5,200,241**	**17,718**	**0.34%**
General Fund FTE					
911 Support	19.66	21.66	20.66	(1.00)	(4.62%)
911 Call Intake Operations	1.00	1.00	1.00	-	0.00%
National Crime Information Center	28.00	26.00	26.00	-	0.00%
General Fund FTE Total	**48.66**	**48.66**	**47.66**	**(1.00)**	**(2.06%)**
Vacancy Savings			(134,032)		

Police Department



Mission

Preventing crime and increasing public trust while honoring the responsibilities granted to us by those we serve, with continued focus on partnerships, learning, and innovation.

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Department Summary

The Denver Police Department (DPD), in partnership with the community, endeavors to keep the public safe by implementing crime prevention and reduction strategies; structuring the organization to promote professional, well-trained, ethical, and accountable employees; partnering with all who call Denver home to improve policing; and utilizing the most modern and effective practices and methods. In addition, the Department makes recommendations regarding law enforcement activities to the Mayor, City Council, the Executive Director of Safety, other city agencies, and community partners. DPD is comprised of two divisions:

Administration and Support, which oversees training and officer development, administrative management, recruiting, resiliency and wellness, diversity and equity, airport security, collection and analysis of forensic evidence, crisis services, and internal affairs; and

Operations, which oversees the patrol of six police districts, major crimes, special operations, strategic investigations, and community engagement.

The authorized strength for DPD is 1,639 officers (1,507 budgeted in the General Fund and 132 reimbursed by Denver International Airport). As of August 2026, DPD has 1,572 officers and recruits.

Additional information is available at the DPD website at https://www.denvergov.org/police.

DPD's 2027 budget prioritizes emergency response, crime prevention and investigation, and other essential public safety services. The Department sought to minimize impacts on filled positions and core operations while identifying contractual, equipment, and personnel savings. DPD is currently staffed at approximately 96 percent of its authorized strength with a class of 56 recruits anticipated to start in October 2026 and finish in March 2027. Given this relatively high staffing level, no additional recruit classes are planned for 2027. The principal budget reductions and revenue adjustments include:

- Saving $1.1 million through expiring and renegotiated contracts.
- Generating an additional $3.8 million in revenue collected by Denver County Court by assigning additional officers to traffic enforcement.
- Shifting $4.2 million in personnel costs for 27 filled officer positions from the General Fund to airport revenue as the officers fill vacant positions at Denver International Airport.

These changes align resources with the City's highest priorities while minimizing impacts on essential policing and public safety services.

Services

The **Office of the Chief of Police** oversees the Conduct Review Bureau, which evaluates officer conduct in internal investigations, and the Operational Innovation Bureau, which develops solutions for the Department through policy creation and research. The office also provides media information through the Communications Bureau and guidance for legislative and city ordinance issues.

The **Patrol Districts** protect life and property through crime prevention and community engagement. Uniform police officers and detectives staff the six patrol districts throughout the City.

The **Major Crimes Bureau** assists in the apprehension of criminals through investigation of criminal acts while providing assistance and customer service to victims of crime and their families. This Bureau includes Robbery/Homicide, Sex Crimes/Missing and Exploited Persons, Domestic Violence/Fraud, and Fugitive Investigations.

The **Special Operations Bureau** promotes public safety through traffic enforcement, traffic investigations, photo enforcement programs, and other specialized units within DPD such as the Special Weapons and Tactics (SWAT), Bomb, and Air Support units. Additionally, this Bureau assists in the prevention and investigation of crime through the Special Operations Response Team (SORT).

The **Strategic Investigations Bureau** increases communication and cooperation between the DPD, city agencies, and the State's Colorado Information Analysis Center (CIAC). The Bureau works collaboratively across DPD and with stakeholders to proactively identify and prevent acts of terrorism, organized crime, and school violence. Additionally, this Bureau oversees VICE/Narcotics, Intelligence, and the Real Time Crime Information Center.

The **Community Engagement Bureau** builds relationships with members of the Denver community, promoting positive interactions between community members and personnel of DPD. The Bureau includes the Community Relations Unit, the Volunteers in Police Service Program, and the Community Engagement Program Managers.

The **Forensics and Evidence Bureau** aids victims of crime by identifying evidence and ensuring its integrity, providing analysis and interpretation of exhibits, and demonstrating the quality and reliability of its work through an ongoing quality assurance program.

The **Data and Analysis Bureau** provides data-driven support to the Department, combining disparate data sources to provide analytics, mapping, pattern analysis, correlations, and incident and offender trends to assist the department in identifying strategic and administrative priorities.

The **Crisis Services Bureau** provides support services to victims of crimes and persons experiencing mental health crises. This Bureau includes the Victim Assistance Unit, Pre-Trial Victim Services Unit, and the Crisis Intervention Response Unit.

Training organizes and promotes training programs, including the development and distribution of training modules to supplement and comply with Colorado Peace Officer Standards and Training (POST) requirements. The unit also organizes and coordinates recruit training, and institutes seminars and other training programs for internal and external audiences.

The **Accountability and Development Bureau** is comprised of the Internal Affairs Unit and Professional Development Unit, tasked with identifying needs for training and conducting investigations of policy violations.

The **Cyber Bureau** plays a central role in advancing DPD's major technology initiatives, overseeing the development, implementation, and sustainment of critical systems—particularly those that are large-scale or complex. It is responsible for cybercrime investigations, digital forensics, surveillance capabilities, and the management of digital evidence and enterprise information systems. The Bureau also develops and maintains technology that supports real-time situational awareness and facilitates coordinated operations across DPD.

The **Diversity, Equity, and Support Bureau** collaborates with employees and community members to identify and eliminate barriers to diversity, equity, and inclusivity.

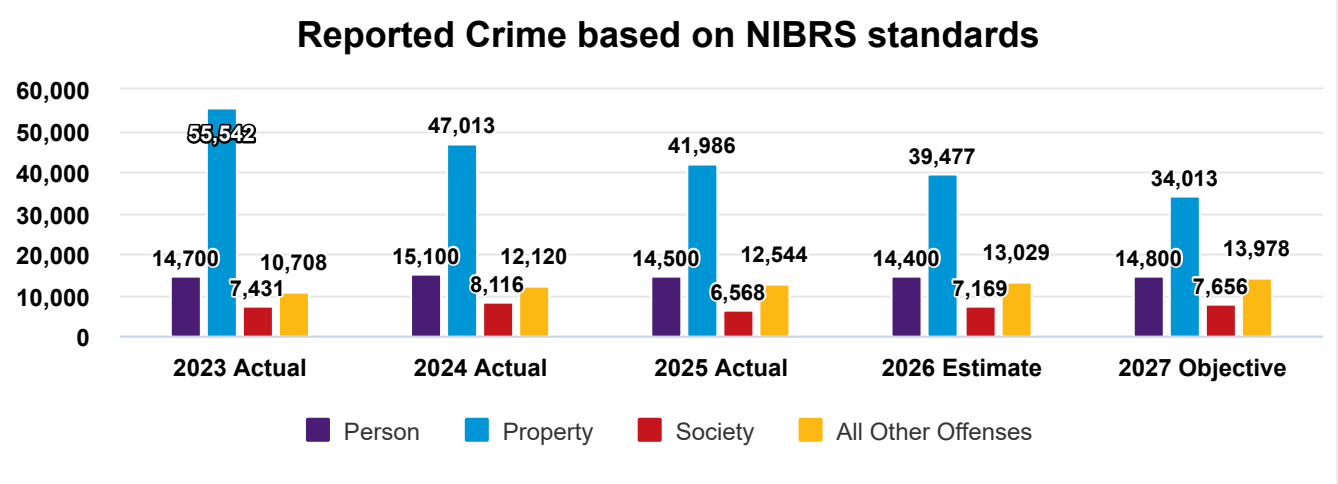
The **Airport Police Bureau** provides sworn staffing at Denver International Airport in support of airport operations. This unit is funded in a special revenue fund and is fully reimbursed by airport revenue.

Strategies

- Implement evidence-based crime reduction strategies in collaboration with the community and city partners.
- Increase transparency through access to data that is clear and understandable to a broad audience.
- Develop interagency strategies to address complex issues related to unhoused communities, acute mental health concerns, and substance misuse.
- Provide training for department personnel that supports development from the academy through retirement.
- Create workload-based staffing models that align personnel with department and public safety priorities.

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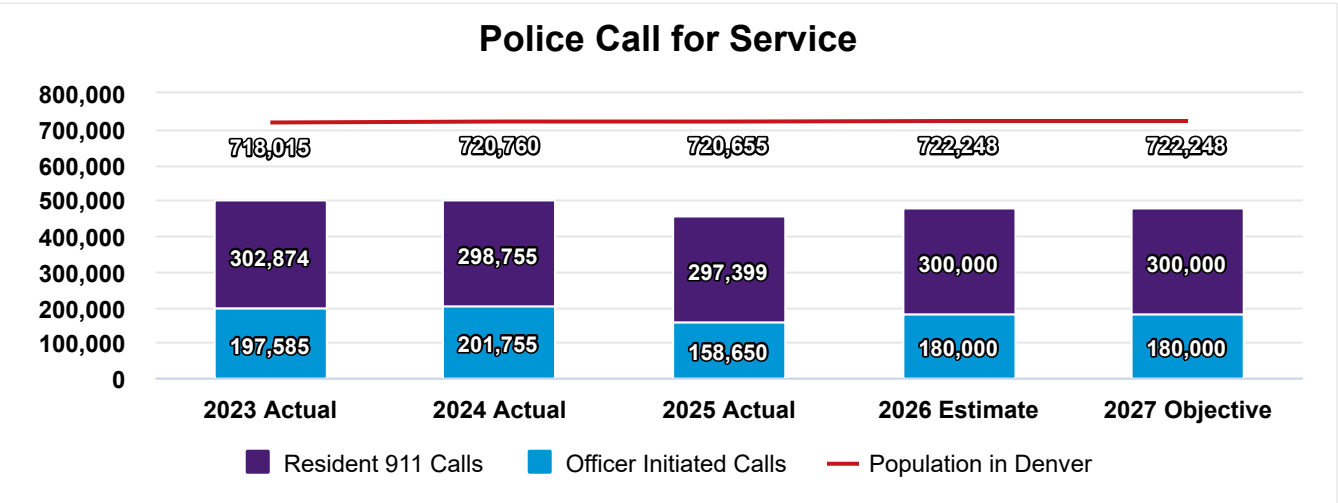
Performance and Program Highlights



DPD is updating its performance metrics to align with current data systems and reporting practices. The Data Analysis Bureau recalculated historical data back to 2016 using the updated methodology to ensure consistency over time. New measures now include reported offenses, resident 911 calls, officer-initiated activity, community-focused officer activity, traffic citations, crashes, and crash report technician hours.

DPD previously used the FBI's Uniform Crime Reporting (UCR) Summary Reporting System, but the FBI shifted to NIBRS in 2021. The National Incident-Based Reporting System (NIBRS) provides more detailed incident information, and the old UCR-based measures can no longer be reliably reproduced. The updated metrics better reflect modern policing by capturing calls for service, crime response, proactive work, and traffic safety.

Because crime data are continually refined as reports are updated, figures may change over time. Near-real-time crime data are available at: https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Police-Department/Performance-and-Transparency#section-3.



Resident 911 and officer-initiated calls for service are measures used to determine officer productivity. Resident 911 calls determine the workload required of the patrol officer. Officer initiated calls are actions initiated by the officer in response to a situation they observe as opposed to responding to a resident calling for assistance. The population of Denver is included with this metric because changes in the number of residents may affect call volume and the demand for police services over time.

Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Police Administration Division	40,063,741	41,016,759	42,265,129	1,248,370	3.04%
Police Investigations Division	92,007,833	93,687,623	89,741,917	(3,945,706)	(4.21%)
Police Patrol Districts Division	146,173,719	145,717,502	153,261,782	7,544,280	5.18%
General Fund Expenditures Total	**278,245,293**	**280,421,884**	**285,268,828**	**4,846,944**	**1.73%**
General Fund Expenditures by Type					
Personnel Services	262,085,815	261,983,569	269,438,647	7,455,078	2.85%
Services and Supplies	16,154,798	18,391,068	15,742,989	(2,648,079)	(14.40%)
Capital Equipment	-	12,555	52,500	39,945	318.16%
Internal Services and Misc.	4,680	34,692	34,692	-	0.00%
General Fund Expenditures Total	**278,245,293**	**280,421,884**	**285,268,828**	**4,846,944**	**1.73%**
Special Revenue Funds Expenditures					
Public Safety	27,218,038	32,195,540	32,924,136	728,596	2.26%
General Government	25,098,724	22,181,262	22,955,595	774,333	3.49%
Special Revenue Funds Total	**52,316,762**	**54,376,802**	**55,879,731**	**1,502,929**	**2.76%**
Grants					
Public Safety	6,676,988	4,674,696	4,624,696	(50,000)	(1.07%)
Grants Total	**6,676,988**	**4,674,696**	**4,624,696**	**(50,000)**	**(1.07%)**
Other Program Funding Sources Total	**58,993,749**	**59,051,498**	**60,504,427**	**1,452,929**	**2.46%**
Department Expenditures Total	**337,239,042**	**339,473,382**	**345,773,255**	**6,299,873**	**1.86%**
General Fund FTE					
General Fund Operations - Civilian	302.94	293.69	294.37	0.68	0.23%
General Fund Operations - Uniform	1,507.00	1,507.00	1,507.00	-	0.00%
General Fund FTE Total	**1,809.94**	**1,800.69**	**1,801.37**	**0.68**	**0.04%**
Special Revenue Funds FTE					
Public Safety	3.63	3.63	14.50	10.87	299.45%
General Government	132.00	132.00	132.00	-	0.00%
Special Revenue Funds FTE Total	**135.63**	**135.63**	**146.50**	**10.87**	**8.01%**
Personnel Full Time Equivalents (FTE) Total	**1,945.57**	**1,936.32**	**1,947.87**	**11.55**	**0.60%**
General Fund Revenue					
Licenses and Permits	316,680	225,000	225,000	-	0.00%
Fines and Forfeits	6,388,590	7,122,000	7,122,000	-	0.00%
Fees	490,626	601,500	501,500	(100,000)	(16.63%)
Charges for Services	24,061	24,000	24,000	-	0.00%
Use Charges	60,906	53,000	-	(53,000)	(100.00%)
Internal Service and Indirect Cost	3,942,044	3,384,385	4,384,385	1,000,000	29.55%
Miscellaneous Other	100,600	5,500	5,500	-	0.00%
General Fund Revenue Total	**11,323,507**	**11,415,385**	**12,262,385**	**847,000**	**7.42%**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Add budget for the 2026–2028 Denver Police Collective Bargaining Agreement.	-	10,883,300
General Fund - Administration		
Personnel Services		

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2027 Change Description	FTEs	Dollars
• Add 3 limited Outreach Case Coordinators and a Program Manager budgeted through August 2027 from the Caring for Denver Co-Responder grant to the General Fund. This is offset by a reduction in services and supplies.	2.67	273,000
• Move 6 positions, including 3 Criminalists, a Criminalist Supervisor, a Forensic Scientist Associate, and a Forensic Scientist Staff, to Investigations for organizational alignment.	(6.00)	(735,000)
Services and Supplies		
• Restore budget moved to the Denver Department of Public Health and Environment for the Support Team Assisted Response Program in 2026.	-	381,000
General Fund - Investigations		
Personnel Services		
• Add budget for 3 months of a 56-recruit class that is anticipated to start in October 2026 and finish in March 2027.	-	1,347,000
• Add 6 positions, including 3 Criminalists, a Criminalist Supervisor, a Forensic Scientist Associate, and a Forensic Scientist Staff, moved from Administration for organizational alignment.	6.00	735,000
• Add a Criminalist Supervisor moved from Patrol for organizational alignment.	1.00	132,200
• Remove one-time 2026 recruit class budget.	-	(7,697,700)
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(2.00)	
Services and Supplies		
• Restore one-time budget moved to capital equipment in 2026.	-	12,600
• Remove one-time recruit class equipment budget in 2026.	-	(1,688,700)
• Reduce professional services to offset the cost of positions added to the General Fund from the Caring for Denver Co-Responder grant.	-	(273,000)
Capital Equipment		
• Remove one-time budget moved to capital equipment in 2026.	-	(12,600)
General Fund - Patrol Districts		
Personnel Services		
• Restore budget from moving uniform officers to Denver International Airport in 2026.	-	3,681,500
• Move uniform officers to vacant positions at the Denver International Airport, resulting in General Fund savings.	-	(4,189,300)
• Move a Criminalist Supervisor to Investigations for organizational alignment.	(1.00)	(132,200)
Services and Supplies		
• Remove professional services budget for shot detection technology and police academy software while alternative approaches and systems are evaluated.	-	(1,017,000)
• Remove professional services budget for police academy software that will be covered by the State of Colorado.	-	(63,000)
Special Revenue Funds		
• Add Internal Billings and Reimbursement Fund budget to move General Fund uniform officers to the Denver International Airport.	-	4,189,300
• Add to the Fire and Police Pension Fund budget associated with the 2026–2028 Denver Police Collective Bargaining Agreement.	-	728,700
• Add Internal Billings and Reimbursement Fund personnel budget associated with the 2026–2028 Denver Police Collective Bargaining Agreement.	-	266,500
• Remove Internal Billings and Reimbursement Fund budget from moving General Fund uniform officers to the Denver International Airport in 2026.	-	(3,681,500)
Grants		
• Add 14.25 limited FTE funded by the Caring for Denver Co-Responder grant through August 2027 to bring previously contracted services in-house. This increase is offset by an equivalent reduction in grant professional services funding.	14.25	1,726,800
• Add expenditures in the Caring for Denver Co-Responder grant for 2027 spending plan.	-	339,300

2027 Change Description

	FTEs	Dollars
• Increase expenditures for Denver Peace Officer Behavioral Health Support and Community Partnerships Program.	-	50,000
• Reduce professional services that previously funded contracted services to offset the addition of 14.25 limited FTE funded by the Caring for Denver Co-Responder grant through August 2027.	-	(1,726,800)
• Move 3 Outreach Case Coordinators and a Program Manager budgeted through August 2027 from the Caring for Denver Co-Responder grant to the General Fund.	(2.67)	(273,000)
• Reduce Stealing Cars Steals Your Future grant expenditures to align with the 2027 spending plan.	-	(100,000)
• Remove a limited Outreach Case Coordinator that expires on August 2026.	(0.75)	(66,300)

General Fund - Revenue

• Add revenue from a new contract with Denver Public Schools to partially reimburse costs for the School Resource Officers program.	-	1,000,000
• Decrease revenue related to certification collections projected trends.	-	(100,000)
• Decrease revenue for administration parking due to renovations on the parking garage.	-	(53,000)

The budgeted vacancy savings for non-uniform personnel is $1,275,358.

Budget Detail

Police Administration (3511000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	37,090,275	36,922,310	37,789,672	867,362	2.35%
Services and Supplies	2,970,478	4,065,801	4,446,809	381,008	9.37%
Internal Services and Misc.	2,988	28,648	28,648	-	0.00%
General Fund Expenditures Total	**40,063,741**	**41,016,759**	**42,265,129**	**1,248,370**	**3.04%**
General Fund Expenditures by Activity					
Administrative Management	11,065,649	15,631,709	16,020,462	388,753	2.49%
Chief of Police	7,745,426	6,185,357	7,810,716	1,625,359	26.28%
Community Relations and Public Affairs	1,660,891	1,718,139	1,015,030	(703,109)	(40.92%)
Financial Services	1,748,448	1,270,649	1,420,649	150,000	11.80%
Fleet Services	4,037,955	4,466,912	4,531,591	64,679	1.45%
Internal Affairs	3,429,656	2,884,054	3,141,540	257,486	8.93%
Planning, Research and Support	626,671	778,006	808,720	30,714	3.95%
Property Management	1,714,493	2,204,244	2,267,376	63,132	2.86%
Training	8,034,552	5,877,689	5,249,045	(628,644)	(10.70%)
General Fund Expenditures Total	**40,063,741**	**41,016,759**	**42,265,129**	**1,248,370**	**3.04%**
Other Program Funding Sources					
Grants					
Caring for Denver Co-Responder Program	2,343,503	1,900,000	1,900,000	-	0.00%
CDOT Distracted Driving Enforcement	70,820	196,452	210,000	13,548	6.90%
CDOT: Distracted Driving Enforcement	63,622	13,548	-	(13,548)	(100.00%)
CDOT: DUI Enforcement	103,361	135,000	135,000	-	0.00%
CDOT: Pedestrian Safety	51,469	30,000	30,000	-	0.00%
Click It or Ticket	6,839	7,000	7,000	-	0.00%
Combat Illegal Gambling	8,309	-	-	-	0.00%
Community Policing Development De-Escalation Training	6,850	-	-	-	0.00%
Coverdell Forensic - Federal	5,823	70,000	70,000	-	0.00%
Coverdell Forensic - State	73,197	12,000	12,000	-	0.00%
Denver Cold Case Collaborative	37,794	150,000	150,000	-	0.00%
Denver Community Foot Patrol Crime Prevention Initiative	31,565	-	-	-	0.00%

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Police Administration (3511000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Denver Peace Officer Behavioral Health Support and Community Partnerships Program	167,527	150,000	200,000	50,000	33.33%
DNA Backlog Reduction	479,458	200,000	200,000	-	0.00%
Drug Recognition Certification Nights	-	14,946	14,946	-	0.00%
Gray and Black Market Marijuana Enforcement	75,478	19,750	19,750	-	0.00%
H.I.D.T.A.	598,668	860,000	860,000	-	0.00%
JAG Outreach Case Coordinator	91,689	-	-	-	0.00%
Justice Assistance Grant	515,974	250,000	250,000	-	0.00%
Lakewood Dry Gulch Trail	76,258	-	-	-	0.00%
Law Enforcement Assisted Diversion Pilot Program	564,926	206,000	206,000	-	0.00%
Learning Teams and EmpowHER	5,670	-	-	-	0.00%
Recruiting and Retention Project	16,356	-	-	-	0.00%
SA DNA Retesting Project	136,191	-	-	-	0.00%
Solving Cold Cases with DNA	91,374	-	-	-	0.00%
Stealing Cars Steals Your Future	915,592	210,000	110,000	(100,000)	(47.62%)
The Smart Policing Initiative	60,731	250,000	250,000	-	0.00%
Youth Crime Prevention and Crisis Intervention Program	11,861	-	-	-	0.00%
Youth Crisis Response Team	66,082	-	-	-	0.00%
Grants Total	**6,676,988**	**4,674,696**	**4,624,696**	**(50,000)**	**(1.07%)**
Public Safety SRF					
Police/Fire Pension	26,570,225	31,640,001	31,012,618	(627,383)	(1.98%)
Other Program Funding Sources Total	**33,247,213**	**36,314,697**	**35,637,314**	**(677,383)**	**(1.87%)**
Program Expenditures Total	**73,310,954**	**77,331,456**	**77,902,443**	**570,987**	**0.74%**
General Fund FTE					
Chief of Police	33.50	34.50	44.18	9.68	28.06%
Financial Services	3.00	-	-	-	0.00%
Administrative Management	91.00	97.00	95.00	(2.00)	(2.06%)
Fleet Services	37.00	37.00	37.00	-	0.00%
Property Management	21.00	19.00	19.00	-	0.00%
Planning, Research and Support	4.00	5.00	5.00	-	0.00%
Community Relations and Public Affairs	12.75	11.75	5.75	(6.00)	(51.06%)
Internal Affairs	18.00	17.00	17.00	-	0.00%
Training	31.00	24.00	19.00	(5.00)	(20.83%)
General Fund FTE Total	**251.25**	**245.25**	**241.93**	**(3.32)**	**(1.35%)**
Other Program Funds FTE					
Grants FTE					
Caring for Denver Co-Responder Program	3.38	3.38	14.25	10.87	321.60%
H.I.D.T.A.	0.25	0.25	0.25	-	0.00%
Grants FTE Total	**3.63**	**3.63**	**14.50**	**10.87**	**299.45%**
FTE Total	**254.88**	**248.88**	**256.43**	**7.55**	**3.03%**
General Fund Revenue					
Licenses and Permits	316,680	225,000	225,000	-	0.00%
Fines and Forfeits	1,411	-	-	-	0.00%
Fees	490,513	600,000	500,000	(100,000)	(16.67%)
Charges for Services	13,136	-	-	-	0.00%
Use Charges	60,906	53,000	-	(53,000)	(100.00%)
Internal Service and Indirect Cost	297,298	-	-	-	0.00%
Miscellaneous Other	(694)	5,500	5,500	-	0.00%
General Fund Revenue Total	**1,179,251**	**883,500**	**730,500**	**(153,000)**	**(17.32%)**
Vacancy Savings			(562,284)		

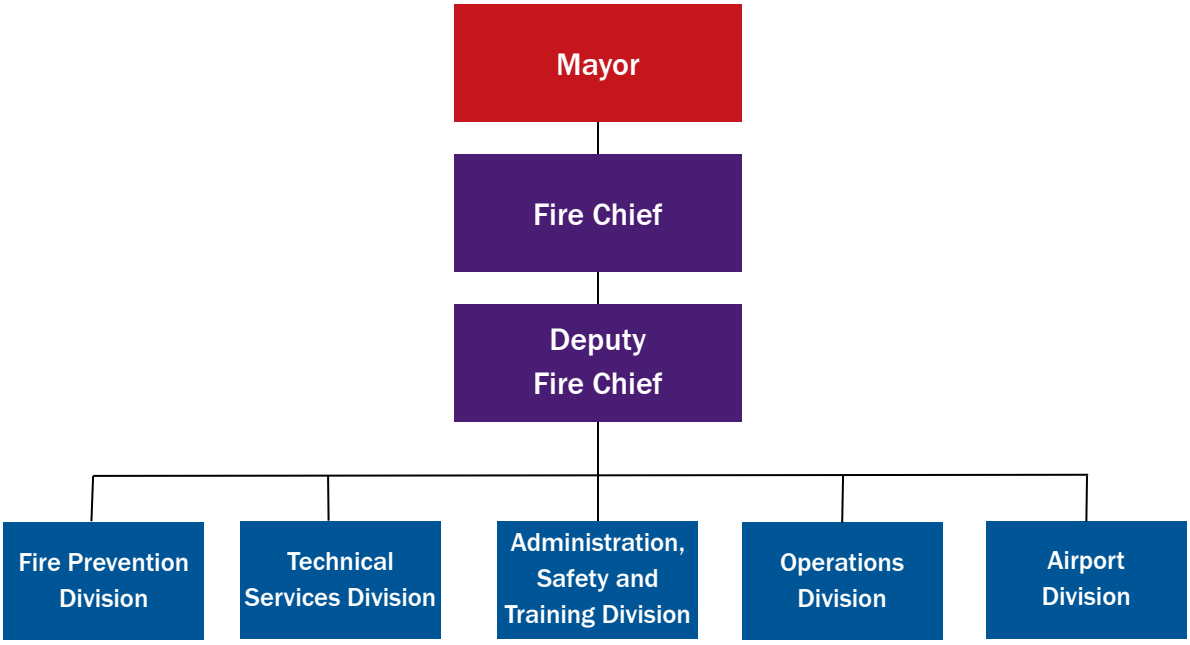
Police Investigations (3512000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	82,913,490	83,063,897	81,079,833	(1,984,064)	(2.39%)
Services and Supplies	9,092,651	10,607,071	8,657,984	(1,949,087)	(18.38%)
Capital Equipment	-	12,555	-	(12,555)	(100.00%)
Internal Services and Misc.	1,692	4,100	4,100	-	0.00%
General Fund Expenditures Total	**92,007,833**	**93,687,623**	**89,741,917**	**(3,945,706)**	**(4.21%)**
General Fund Expenditures by Activity					
Crisis Services	1,202,539	2,387,116	2,132,943	(254,173)	(10.65%)
Forensics and Evidence	10,871,146	11,406,976	12,230,750	823,774	7.22%
Investigative Services	23,029,354	19,935,844	21,770,518	1,834,674	9.20%
Major Crimes	23,105,287	23,243,602	23,395,899	152,297	0.66%
Patrol Districts	485,075	-	800,678	800,678	0.00%
Photo Traffic Enforcement	2,540,406	2,870,931	2,931,845	60,914	2.12%
Police Recruits	7,135,833	9,386,402	1,347,016	(8,039,386)	(85.65%)
Special Operations	23,638,193	24,456,752	25,132,268	675,516	2.76%
General Fund Expenditures Total	**92,007,833**	**93,687,623**	**89,741,917**	**(3,945,706)**	**(4.21%)**
Other Program Funding Sources					
Public Safety SRF					
Police/Fire Pension	647,813	546,425	1,902,404	1,355,979	248.15%
General Government SRF					
Internal Billings and Reimbursements	25,098,724	22,181,262	22,955,595	774,333	3.49%
Special Revenue Funds Total	**25,746,536**	**22,727,687**	**24,857,999**	**2,130,312**	**9.37%**
Program Expenditures Total	**117,754,369**	**116,415,310**	**114,599,916**	**(1,815,394)**	**(1.56%)**
General Fund FTE					
Patrol Districts	-	-	6.00	6.00	0.00%
Special Operations	149.56	140.56	136.56	(4.00)	(2.85%)
Major Crimes	127.00	138.00	131.00	(7.00)	(5.07%)
Photo Traffic Enforcement	11.50	11.50	11.50	-	0.00%
Investigative Services	108.00	103.00	109.00	6.00	5.83%
Crisis Services	16.00	16.00	14.00	(2.00)	(12.50%)
Forensics and Evidence	70.75	71.75	77.75	6.00	8.36%
General Fund FTE Total	**482.81**	**480.81**	**485.81**	**5.00**	**1.04%**
Other Program Funds FTE					
General Government SRF FTE					
Internal Billings and Reimbursements	132.00	132.00	132.00	-	0.00%
FTE Total	**614.81**	**612.81**	**617.81**	**5.00**	**0.82%**
General Fund Revenue					
Fines and Forfeits	6,387,179	7,122,000	7,122,000	-	0.00%
Fees	113	-	-	-	0.00%
Charges for Services	10,925	24,000	24,000	-	0.00%
Internal Service and Indirect Cost	2,181,537	2,462,885	2,462,885	-	0.00%
Miscellaneous Other	91,769	-	-	-	0.00%
General Fund Revenue Total	**8,671,522**	**9,608,885**	**9,608,885**	**-**	**0.00%**
Vacancy Savings			(680,249)		

Police Patrol Districts (3513000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	142,082,050	141,997,362	150,569,142	8,571,780	6.04%
Services and Supplies	4,091,669	3,718,196	2,638,196	(1,080,000)	(29.05%)
Capital Equipment	-	-	52,500	52,500	0.00%
Internal Services and Misc.	-	1,944	1,944	-	0.00%
General Fund Expenditures Total	**146,173,719**	**145,717,502**	**153,261,782**	**7,544,280**	**5.18%**
General Fund Expenditures by Activity					

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Police Patrol Districts (3513000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Police Patrol Districts	146,173,719	145,717,502	153,261,782	7,544,280	5.18%
General Fund Expenditures Total	**146,173,719**	**145,717,502**	**153,261,782**	**7,544,280**	**5.18%**
Other Program Funding Sources					
Public Safety SRF					
Police Donations	-	4,583	4,583	-	0.00%
Police Equestrian Patrol	-	2,488	2,488	-	0.00%
Police K-9 Unit	-	2,043	2,043	-	0.00%
Special Revenue Funds Total	**-**	**9,114**	**9,114**	**-**	**0.00%**
Program Expenditures Total	**146,173,719**	**145,726,616**	**153,270,896**	**7,544,280**	**5.18%**
General Fund FTE					
Police Patrol Districts	1,075.88	1,074.63	1,073.63	(1.00)	(0.09%)
General Fund FTE Total	**1,075.88**	**1,074.63**	**1,073.63**	**(1.00)**	**(0.09%)**
General Fund Revenue					
Fees	-	1,500	1,500	-	0.00%
Internal Service and Indirect Cost	1,463,209	921,500	1,921,500	1,000,000	108.52%
Miscellaneous Other	9,525	-	-	-	0.00%
General Fund Revenue Total	**1,472,734**	**923,000**	**1,923,000**	**1,000,000**	**108.34%**
Vacancy Savings			(32,825)		

Fire Department



Mission

The Denver Fire Department is dedicated to: providing quality, timely, and professional emergency services to those who live in, work in, and visit the City and County of Denver; respecting each other through trust, pride, diversity, integrity, and training; and working together to achieve the highest levels of preparedness, prevention, and community involvement with a dedication to purpose.

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Department Summary

Established in 1866, the Denver Fire Department (DFD) serves people who live in, work in, and visit Denver through fire suppression, emergency medical services (EMS), technical rescue, hazardous-materials response, and water and high-angle rescue. DFD currently has over 1,100 firefighters supporting daily fire/rescue and medical operations. There are 39 fully staffed firehouses supporting fire and emergency calls within Denver as well as in Glendale, Sheridan, Englewood, and the Skyline Fire District.. The Department also has five fully staffed firehouses located at Denver International Airport.

The authorized strength for the Denver Fire Department is 1,106 firefighters (959 budgeted in the General Fund, 137 budgeted in the Internal Billings and Reimbursement Fund reimbursed by Denver International Airport, and 10 budgeted in the Wildland Fund).

For more information, please visit the Denver Fire Department website at https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Fire-Department.

DFD approached the 2027 budget with a focus on prioritizing its most essential services to the public. These include emergency fire response, emergency medical response, hazardous spill containment and mitigation, technical rescue, and needed structured training opportunities. The principal budget adjustments include:

- Personnel savings from shifting $1.5 million of costs to the Wildland Fund.
- Reducing the General Fund transfer to the Planned Fleet Replacement Fund in 2027 to reflect purchasing fewer replacement vehicles in 2027.
- In addition to the cost savings listed above, DFD and the Denver International Airport (DEN) have agreed to share the cost of 18 recruits beginning in the fall of 2027, which will assist in maintaining authorized strength levels and reduce the need for overtime.

These changes reflect a deliberate effort to align limited resources with the City's highest priorities, while minimizing impact to those who live, work, and visit the City and County of Denver.

Services

The **Fire Prevention Division** provides fire and building code enforcement, public safety, and research and testing of new materials and technology. Recently, the Division has become more extensively involved with enforcement of hazardous materials ordinances and codes.

The **Technical Services Division** contains five groups, encompassing Fire Dispatch/Communications, Fleet Management, Facility Maintenance, Warehouse Operations, and the Line Shop. The Dispatch group, which acts as an integral part of the 911 call system, dispatches, tracks, and monitors all communications for more than 100,000 emergency service calls annually and operates the emergency warning systems. Fleet Management maintains and repairs DFD vehicles and equipment and supports vehicle specification, acquisition, and construction. Warehouse Operations manages the inventory and distribution of firefighter uniforms and protective gear, specialized firefighting equipment, medical supplies, and other equipment and supplies required for fire emergency response. The Line Shop maintains DFD's electrical needs and provides specialized support for the electrical systems at the 911 Combined Communications Center and the 72-siren emergency warning system.

The **Administration Division** supports all DFD employees in the areas of peer support, benefits and payroll, personnel management, risk management, records, and internal investigations. This Division also manages the Fire Arson Investigation Unit, which is charged with investigating and determining the cause of fires. In addition, this Division oversees recruitment and the Youth Fire Stop program, which aims to prevent misuse of fire by youth in our community.

The **Safety and Training Division** prepares and equips all members of the Department, including new recruits, with the knowledge, skills, and abilities to perform their duties safely and effectively. The Rocky Mountain Fire Academy, founded in 1986, serves as a hub for the Training Division and features a five-story drill tower and live burn building where realistic fire scenarios and evolutions are practiced. The Division oversees research and development and works to ensure that DFD personnel have appropriate, up-to-date equipment. Additionally, it maintains and manages the Department's wellness program that helps the City's firefighters stay healthy and fit.

The **Operations Division** provides day-to-day emergency services. Its personnel respond to emergency medical incidents, vehicle crashes, structure fires, major disasters, and other calls for assistance within Denver while also

providing mutual aid to surrounding communities. The division functions as an all-hazards response organization prepared to respond to a wide range of emergencies.

The **Airport Rescue Fire Fighting (ARFF) Division** provides emergency services for the Denver International Airport (DEN) and the surrounding area. These duties include aircraft accident mitigation, evacuation and rescue, fire suppression, EMS, hazardous materials response, fire prevention and inspections, and training related to Federal Aviation Administration Regulations Part 139 and Denver Fire Department requirements.

Strategies

- Evaluate turnout and response times to identify opportunities for improvement when turnout exceeds applicable targets or travel time exceeds four minutes. Continue using global positioning system technology to locate emergencies and support timely response.
- Provide efficient and timely annual inspections through dedicated fire personnel to ensure that buildings comply with standards that affect life safety and protection of buildings from fire.
- Provide needed continuing education and training to meet industry standards and ensure firefighters continue to perform at the highest, safest, and most professional level while protecting residents and the business community.
- Review hiring and scheduling practices to maintain the appropriate complement of full-time equivalent positions, address anticipated attrition, and reduce overtime expenditures.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Fire Prevention					
Plan reviews	11,687	10,335	8,999	8,684	10,000
Percent of plan reviews completed within target timeframe	68%	76%	75%	73%	100%
Insurance Services Office (ISO) rating	Class 1	Class 1	Class 1	Class 1	Class 1
Fire Operations Support					
Percent of turnouts within 60 seconds	92%	91%	89%	89%	90%
Percent of responses within 4 minutes	68%	66%	63%	63%	63%

Plan reviews are performed by Fire Prevention personnel to ensure that buildings comply with standards that affect life safety and protection of a building from fire. The figures shown represent the total **plan reviews** logged within the specified year. Target completion times vary according to the size and complexity of each project. DFD uses a tiered review system to establish appropriate turnaround targets and monitor timely completion.

The **Insurance Services Office (ISO)** evaluates a community's capabilities to respond to a structure fire and assigns a Public Protection Classification from 1 to 10, with Class 1 representing the highest classification. Insurance companies utilize the PPC rating to determine premiums for fire insurance, which can offer lower premiums in jurisdictions with higher quality fire protection services. In 2018, ISO committee members returned to Denver to survey the Department's fire suppression delivery system and awarded the City a Class 1 rating, effective August 1, 2018.

DFD tracks **turnout and response times** for all emergency response calls it receives. **Turnout time** is the time from when a crew is assigned to the time a crew is en route. The **response time** includes the time from when the apparatus is en route until the apparatus has arrived on scene. The industry standard is a 60-second turnout time for emergency medical incidents, an 80-second turnout time for fire incidents, and a four-minute response time. Increased population, traffic congestion, and road closures due to construction have impacted response times in recent years.

Department Budget

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	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Fire Department Administration	33,282,130	40,080,306	40,521,897	441,591	1.10%
Fire Department Operations	123,452,503	118,001,160	124,571,164	6,570,004	5.57%
General Fund Expenditures Total	**156,734,634**	**158,081,466**	**165,093,061**	**7,011,595**	**4.44%**
General Fund Expenditures by Type					
Personnel Services	152,578,436	154,120,962	161,132,557	7,011,595	4.55%
Services and Supplies	4,055,743	3,878,000	3,955,004	77,004	1.99%
Capital Equipment	98,761	77,004	-	(77,004)	(100.00%)
Internal Services and Misc.	1,693	5,500	5,500	-	0.00%
General Fund Expenditures Total	**156,734,634**	**158,081,466**	**165,093,061**	**7,011,595**	**4.44%**
Special Revenue Funds Expenditures					
Public Safety	44,313,598	39,126,653	41,310,080	2,183,427	5.58%
General Government	24,798,762	24,755,337	26,036,853	1,281,516	5.18%
Special Revenue Funds Total	**69,112,360**	**63,881,990**	**67,346,933**	**3,464,943**	**5.42%**
Other Program Funding Sources Total	**69,112,360**	**63,881,990**	**67,346,933**	**3,464,943**	**5.42%**
Department Expenditures Total	**225,846,993**	**221,963,456**	**232,439,994**	**10,476,538**	**4.72%**
Personnel Full Time Equivalents (FTE)					
General Fund Operations - Civilian	50.00	41.00	41.00	-	0.00%
General Fund Operations - Uniform	967.00	959.00	959.00	-	0.00%
Personnel Full Time Equivalents (FTE) Total	**1,017.00**	**1,000.00**	**1,000.00**	**-**	**0.00%**
Special Revenue Funds FTE					
Public Safety	14.00	15.00	15.00	-	0.00%
General Government	136.00	136.00	137.00	1.00	0.74%
Special Revenue Funds FTE Total	**150.00**	**151.00**	**152.00**	**1.00**	**0.66%**
Personnel Full Time Equivalents (FTE) Total	**1,167.00**	**1,151.00**	**1,152.00**	**1.00**	**0.09%**
General Fund Revenue					
Licenses and Permits	2,331,970	3,879,250	4,421,000	541,750	13.97%
Fees	4,740,500	5,443,750	5,443,750	-	0.00%
Charges for Services	14,799,279	15,157,000	15,321,004	164,004	1.08%
Use Charges	29,042	-	-	-	0.00%
Internal Service and Indirect Cost	652,638	738,000	722,500	(15,500)	(2.10%)
Miscellaneous Other	49,903	4,424	4,424	-	0.00%
General Fund Revenue Total	**22,603,332**	**25,222,424**	**25,912,678**	**690,254**	**2.74%**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Add budget for the 2026–2027 Denver Firefighters Collective Bargaining Agreement.	-	7,249,300
General Fund - Fire Administration		
Personnel Services		
• Move budget to the Wildland Fund to limit General Fund budget growth.	-	(1,500,000)
• Move 11 uniform positions to Fire Operations to align ranks with operational assignments.	(11.00)	(1,052,900)
Services and Supplies		
• Restore one-time budget moved to capital equipment in 2026.	-	21,200
Capital Equipment		
• Remove one-time budget moved to capital equipment in 2026.	-	(21,200)
General Fund - Fire Operations		

2027 Change Description	FTEs	Dollars
Personnel Services		
• Add 11 uniform positions moved from Fire Administration to align ranks with operational assignments.	11.00	1,052,900
Services and Supplies		
• Restore one-time budget moved to capital equipment in 2026.	-	55,800
Capital Equipment		
• Remove one-time budget moved to capital equipment in 2026.	-	(55,800)
Special Revenue Funds		
• Add Wildland Fund estimated personnel expenditures, moved from the General Fund.	-	1,500,000
• Add Internal Billings and Reimbursement Fund personnel budget associated with the 2026–2027 Denver Firefighters Collective Bargaining Agreement.	-	1,104,600
• Add budget to the Fire and Police Pension Fund associated with the 2026–2027 Denver Firefighters Collective Bargaining Agreement.	-	421,300
• Add Wildland Fund estimated personnel expenditures to share the costs of a 18-recruit class anticipated to begin in the second half of 2027. A portion of this class will be paid for by Denver International Aiport.		350,000
• Add Wildland Fund estimated personnel expenditures associated with the 2026–2027 Denver Firefighters Collective Bargaining Agreement.	-	262,200
• Move an Assistant Chief from Wildland Fund Operations control to Wildland Fund Administration Control to align ranks with operational assignments.	1.00	247,200
• Add a Fire Lieutenant to the Internal billings and Reimbursement Fund to support Denver International Airport fire operations.	1.00	177,000
• Move an Assistant Chief to Wildland Fund Administration Control from Wildland Fund Operations control to align ranks with operational assignments.	(1.00)	(247,200)
General Fund - Revenue		
• Increase licenses and permits revenue per projected fire inspection and permit volumes.	-	541,800
• Increase charges for services revenue per projected reimbursements under intergovernmental agreements.	-	324,000
• Decrease internal service and indirect cost revenue to align with projected recoveries.	-	(175,500)

The budgeted vacancy savings is $231,321.

Budget Detail

Fire Department Administration (3521000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	30,830,844	37,849,794	38,291,385	441,591	1.17%
Services and Supplies	2,406,061	2,203,838	2,225,012	21,174	0.96%
Capital Equipment	43,532	21,174	-	(21,174)	(100.00%)
Internal Services and Misc.	1,693	5,500	5,500	-	0.00%
General Fund Expenditures Total	**33,282,130**	**40,080,306**	**40,521,897**	**441,591**	**1.10%**
General Fund Expenditures by Activity					
Administration Services	5,698,555	11,262,167	10,951,230	(310,937)	(2.76%)
Arson	1,867,599	1,984,550	1,790,213	(194,337)	(9.79%)
Fire Prevention	12,693,060	15,162,341	14,215,877	(946,464)	(6.24%)
Fleet Management	2,832,126	2,636,175	2,808,159	171,984	6.52%
Safety and Training	3,374,300	2,572,048	3,811,985	1,239,937	48.21%
Technical Services	6,816,490	6,463,025	6,944,433	481,408	7.45%
General Fund Expenditures Total	**33,282,130**	**40,080,306**	**40,521,897**	**441,591**	**1.10%**
Public Safety SRF					
Fire Prevention/Investigation Donations	8,171	18,915	18,915	-	0.00%

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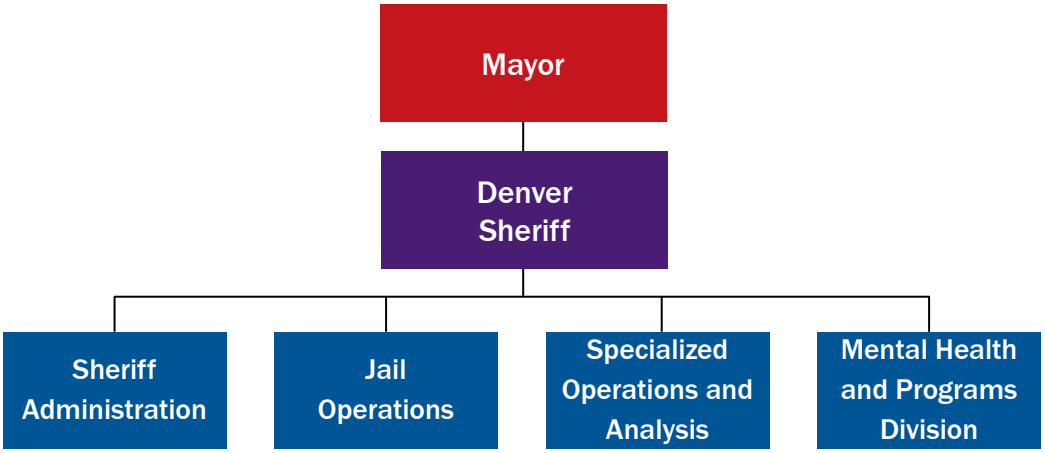
Fire Department Administration (3521000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Wildland Fire Reimb Fee Program	164,734	-	249,476	249,476	0.00%
Police/Fire Pension	27,901,987	31,727,728	30,190,872	(1,536,856)	(4.84%)
Special Revenue Funds Total	**28,074,891**	**31,746,643**	**30,459,263**	**(1,287,380)**	**(4.06%)**
Other Program Funding Sources Total	**28,074,891**	**31,746,643**	**30,459,263**	**(1,287,380)**	**(4.06%)**
Program Expenditures Total	**61,357,021**	**71,826,949**	**70,981,160**	**(845,789)**	**(1.18%)**
General Fund FTE					
Fire Prevention	104.00	90.00	78.00	(12.00)	(13.33%)
Technical Services	41.00	38.00	39.00	1.00	2.63%
Administration Services	22.00	20.00	16.00	(4.00)	(20.00%)
Safety and Training	15.00	14.00	20.00	6.00	42.86%
Arson	11.00	14.00	12.00	(2.00)	(14.29%)
Fleet Management	19.00	17.00	17.00	-	0.00%
General Fund FTE Total	**212.00**	**193.00**	**182.00**	**(11.00)**	**(5.70%)**
Other Program Funds FTE					
Public Safety SRF FTE					
Wildland Fire Reimb Fee Program	-	-	1.00	1.00	0.00%
Other Program Funds FTE Total	**-**	**-**	**1.00**	**1.00**	**0.00%**
FTE Total	**212.00**	**193.00**	**183.00**	**(10.00)**	**(5.18%)**
General Fund Revenue					
Licenses and Permits	2,331,970	3,879,250	4,421,000	541,750	13.97%
Fees	4,740,500	5,443,750	5,443,750	-	0.00%
Charges for Services	14,798,369	15,157,000	15,321,004	164,004	1.08%
Use Charges	29,042	-	-	-	0.00%
Internal Service and Indirect Cost	652,023	738,000	722,500	(15,500)	(2.10%)
Miscellaneous Other	49,903	-	-	-	0.00%
General Fund Revenue Total	**22,601,807**	**25,218,000**	**25,908,254**	**690,254**	**2.74%**
Vacancy Savings			(198,629)		

Fire Department Operations (3522000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	121,747,592	116,271,168	122,841,172	6,570,004	5.65%
Services and Supplies	1,649,682	1,674,162	1,729,992	55,830	3.33%
Capital Equipment	55,229	55,830	-	(55,830)	(100.00%)
General Fund Expenditures Total	**123,452,503**	**118,001,160**	**124,571,164**	**6,570,004**	**5.57%**
General Fund Expenditures by Activity					
Suppression	123,452,497	118,001,160	124,571,164	6,570,004	5.57%
Wildland Operations	6	-	-	-	0.00%
General Fund Expenditures Total	**123,452,503**	**118,001,160**	**124,571,164**	**6,570,004**	**5.57%**
Other Program Funding Sources					
General Government SRF					
Internal Billings and Reimbursements	24,798,762	24,755,337	26,036,853	1,281,516	5.18%
Public Safety SRF					
Fire Regional Service	84,048	-	-	-	0.00%
Wildland Fire Reimb Fee Program	14,874,649	7,380,010	8,892,712	1,512,702	20.50%
Police/Fire Pension	1,280,010	-	1,958,105	1,958,105	0.00%
Other Program Funding Sources Total	**41,037,468**	**32,135,347**	**36,887,670**	**4,752,323**	**14.79%**
Program Expenditures Total	**164,489,972**	**150,136,507**	**161,458,834**	**11,322,327**	**7.54%**
General Fund FTE					
Suppression	805.00	807.00	818.00	11.00	1.36%
General Fund FTE Total	**805.00**	**807.00**	**818.00**	**11.00**	**1.36%**
Other Program Funds FTE					

Fire Department Operations (3522000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Government SRF					
Internal Billings and Reimbursements	136.00	136.00	137.00	1.00	0.74%
Public Safety SRF					
Wildland Fire Reimb Fee Program	14.00	15.00	14.00	(1.00)	(6.67%)
FTE Total	**955.00**	**958.00**	**969.00**	**11.00**	**1.15%**
General Fund Revenue					
Charges for Services	910	-	-	-	0.00%
Internal Service and Indirect Cost	615	-	-	-	0.00%
Miscellaneous Other	-	4,424	4,424	-	0.00%
General Fund Revenue Total	**1,525**	**4,424**	**4,424**	**-**	**0.00%**
Vacancy Savings			(32,692)		

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Sheriff Department



Mission

To provide safe and secure custody for those placed in our care and to perform all of our duties in a manner that is responsive to the needs of our diverse community.

Department Summary

The Denver Sheriff Department (DSD) is the largest sheriff department in the State of Colorado and is responsible for many law enforcement and detention-related functions for the City and County of Denver. DSD is comprised of over 1,000 uniformed and non-uniformed staff overseeing many diverse divisions and operations including two jail facilities, security for the district and county court systems, state inmate transportation, extradition duties, fugitive and K-9 units, a vehicle impound facility, and security at Denver Health Medical Center.

DSD is accredited by the American Correctional Association (ACA), National Commission on Correctional Health Care (NCCHC), and Commission on Accreditation for Law Enforcement (CALEA) and has received the Triple Crown Award for being accredited by all three. DSD has an authorized strength of 858.53 Sheriff Deputy FTEs (845.53 budgeted in the General Fund and 13 budgeted in the Sheriff Regional Services SRF). Any increases as a result of collective bargaining are not reflected in the 2027 budget as negotiations do not begin until October and any agreement will require union and City Council approval before taking effect.

For more information, please visit the DSD at Denvergov.org/content/denvergov/en/sheriff-department.html.

DSD developed its 2027 budget by prioritizing safe and secure custody, continuity of essential services, and support for employees and people in custody. The Department sought to minimize impacts on filled positions and core operations while aligning staffing and facility use with the current jail population. The principal budget reductions include:

- Eliminating one vacant Institution Food Steward position that is no longer required based on food-service primarily being provided through a contract.
- Reducing uniform personnel funding by $2.4 million for vacant deputy positions not expected to be filled in 2027.
- Reducing $4.9 million through the closure of five pods and two corridor posts across the County Jail and Downtown Detention Center. Current jail population levels, which are lower than the last several years, and operational restructuring make it possible for DSD to consolidate operations.

These changes align limited resources with the City's highest priorities while maintaining essential services and a safe and secure environment for employees, people in custody, and the community.

Services

The Sheriff is the Chief Executive Officer of DSD and oversees the administration of departmentwide initiatives, including community engagement and communications.

Sheriff Administration provides executive leadership for DSD, including oversight of the Denver Health contract. This agreement provides a central mechanism for planning and analyzing expenses associated with medical and behavioral health care provided to inmates by Denver Health and Hospital Authority (DHHA) Medical Center (DHMC). In addition to providing on-site medical care, including mental health services, at both Denver jails, inmates also receive care at Denver Health's main hospital at 777 Bannock Street in a specialized locked unit known as the Correctional Care Medical Facility.

Jail Operations Division directs and maintains a safe and secure environment for inmates and staff at the Denver County Jail and the Downtown Detention Center, including intake, classification, release, records, maintenance, and food services. Both facilities provide quality medical services through contracted services with DHHA. Operations provides oversight and support to the following:

Downtown Detention Center (DDC) is the intake detention facility for all individuals arrested in Denver. Arrestees are booked, identified, and arraigned, then either released on bond or processed for custody. The DDC is also the detention facility for people in custody awaiting trial on felony, misdemeanor, and city ordinance violations and is often used to temporarily house individuals in custody for other law enforcement jurisdictions.

Denver County Jail (COJL) primarily holds all sentenced men and all pre-sentenced and sentenced women in custody for misdemeanor and city ordinance violations. Individuals sentenced for felony convictions are generally transferred to the State Department of Corrections.

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Jail Support manages intake and release processes, records, and housing classification to ensure everyone in custody is housed safely and appropriately.

Court Services provides a safe and secure environment within courtroom settings for the public, inmates, and staff. This program transports incarcerated defendants between courtroom and detention facilities, transports inmates to and from institutions designated by the courts, and extradites offenders from other jurisdictions.

The **Civil Unit** in Court Services is responsible for conducting a multitude of tasks including eviction noticing and safety oversight, processing and delivering services that involve temporary and fixed-term restraining orders, mental health pickups, child pickups, and judicial foreclosures.

The **Programs Team** strives to improve the success of community reentry by addressing a wide spectrum of needs through a case management approach that provides people in custody with programs and resources, such as behavioral health services, classes, and connections to community organizations.

Specialized Operations and Analysis manages specialized services and programs including training and recruitment, the Vehicle Impound Facility, data and technology management, and professional standards. Specialized Operations and Analysis provides oversight and support to the following:

Training and Recruitment manages training for new recruits and existing staff including the development and inclusion of curriculum in alignment with best practices and accreditation standards.

The **Vehicle Impound Facility** provides a secure location for abandoned and confiscated vehicles and for vehicles impounded by law enforcement and other supporting agencies through the intake, storage, security, release, and disposal of confiscated or abandoned property.

The **Technology Management Unit** includes the Data Science Unit, provides administration and oversight of technical systems, data development, and maintenance throughout DSD.

Professional Standards manages the accreditation and internal assessment functions of DSD to proactively identify opportunities for improvement and ensure compliance with accreditation standards and applicable legal requirements.

Mental Health and Programs Division manages Behavioral Health Services and the Crisis Response Team in both facilities. This Division abides by best practices consistent with community mental health standards and assists in the success of each individual as they reenter society. Both facilities provide quality mental health services through contracted services with DHHA.

Behavioral Health Services, which includes psychiatric nurses, nurse practitioners, physician assistants, psychologists, social workers, and therapeutic case managers, provides screening, assessment, diagnosis, and treatment for any mental health concerns within both facilities.

The **Crisis Response Team** is a group of DSD mental health professionals who work alongside the sworn staff to respond to crises within both facilities involving individuals with mental illness. They are trained to use de-escalation, crisis intervention, and therapeutic skills to resolve crises in a humane manner.

Strategies

- Provide safety and security for staff, the community, and people in custody by employing best practices in inmate management and rehabilitation that support trust, transparency, and accountability.
- Support employees by providing staff with the resources and tools necessary to be successful and engaged.
- Improve safety, respect, and rehabilitation practices for inmates by using data analytics to strengthen evidence-based programs.
- Build strong partnerships with the community by developing techniques to effectively engage and incorporate community input.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Budgeted recruits in given year	60	60-80	60-80	60-80	40-60
Recruit graduation rate	97%	92%	84%	87%	90%
Inmates involved in Job Readiness Program	193	159	83	48	30
Percent of enrolled inmates graduating from RISE Program	58%	60%	77%	75%	79%
Vehicles impounded	17,361	14,663	12,418	12,559	13,232
Percent of vehicles released to owners or auctioned	96%	79%	81%	74%	73%

An academy class generally lasts four months followed by a field training program lasting five weeks. Classes beginning in the latter part of any year may have recruits who graduate and become sworn deputies the following year. In 2023 and 2024, DSD had smaller class sizes with lower attrition rates prior to graduation. While the budget in 2027 reflects 40 recruits, DSD may hire beyond the **number of budgeted recruits** if budget is identified to address the large number of uniform vacancies. From 2024 through 2026, DSD identified budget to hire additional recruits beyond the original budgeted amount.

The number of inmates involved in the **Job Readiness Program** includes participants released from the County Jail who attend job readiness classes, flagger training classes, and justice-friendly employer mini job-fairs. The program includes resume classes, job readiness skills, and partnerships with felon-friendly employers. Jail population has a direct impact on the participation in these programs.

The **Recovery in a Secure Environment (RISE) Program** consists of alcohol and addiction housing units that offer counseling and classes to participants. DSD expects participation to remain relatively flat and continues to work with contract partners to improve data collection and program success measures, which is expected to provide actionable information to better deploy resources.

The Vehicle Impound Facility (VIF) serves as the primary receiving point for vehicles impounded by the City. The **number of vehicles impounded** represents the total volume of vehicles delivered and received by the abandoned vehicle unit. The **percentage of vehicles released** to owners or auctioned indicates the proportion of the number of vehicles impounded that are ultimately reclaimed by their owner or sold at auction.

Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Sheriff Administration	38,480,099	40,233,699	45,511,569	5,277,870	13.12%
Sheriff Jail Operations	97,638,975	100,690,674	98,563,643	(2,127,031)	(2.11%)
Sheriff Specialized Operations and Analysis	40,634,954	32,123,631	32,626,524	502,893	1.57%
Sheriff Mental Health and Programs Division	772,414	1,205,826	1,213,313	7,487	0.62%
General Fund Expenditures Total	**177,526,442**	**174,253,830**	**177,915,049**	**3,661,219**	**2.10%**
General Fund Expenditures by Type					
Personnel Services	134,137,425	130,580,196	129,267,415	(1,312,781)	(1.01%)
Services and Supplies	43,348,107	43,522,526	48,553,610	5,031,084	11.56%
Capital Equipment	37,282	57,084	-	(57,084)	(100.00%)
Internal Services and Misc.	3,628	94,024	94,024	-	0.00%
General Fund Expenditures Total	**177,526,442**	**174,253,830**	**177,915,049**	**3,661,219**	**2.10%**
Other Program Funding Sources					
Special Revenue Funds Expenditures					
Public Safety	3,027,983	2,822,299	2,862,236	39,937	1.42%
Special Revenue Funds Total	**3,027,983**	**2,822,299**	**2,862,236**	**39,937**	**1.42%**

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	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
Grants					
Public Safety	2,436,353	1,912,670	832,000	(1,080,670)	(56.50%)
Grants Total	**2,436,353**	**1,912,670**	**832,000**	**(1,080,670)**	**(56.50%)**
Other Program Funding Sources Total	**5,464,336**	**4,734,969**	**3,694,236**	**(1,040,733)**	**(21.98%)**
Department Expenditures Total	**182,990,778**	**178,988,799**	**181,609,285**	**2,620,486**	**1.46%**
Personnel Full Time Equivalents (FTE)					
General Fund Operations - Civilian	214.75	155.75	152.75	(3.00)	(1.93%)
General Fund Operations - Uniform	845.53	845.53	845.53	-	0.00%
Personnel Full Time Equivalents (FTE) Total	**1,060.28**	**1,001.28**	**998.28**	**(3.00)**	**(0.30%)**
Other Program Funds FTE					
Grants					
Caring for Denver	2.90	2.90	2.90	-	0.00%
Public Safety SRF					
Sheriff Inmate Welfare and Recreation Fund	0.80	0.80	0.80	-	0.00%
Sheriff Regional Service	15.00	15.00	15.00	-	0.00%
Other Program Funds FTE Total	**18.70**	**18.70**	**18.70**	**-**	**0.00%**
FTE Total	**1,078.98**	**1,019.98**	**1,016.98**	**(3.00)**	**(0.29%)**
General Fund Revenue					
Fees	872,240	450,000	450,000	-	0.00%
Charges for Services	2,101,364	2,048,321	2,048,321	-	0.00%
Internal Service and Indirect Cost	23,582	4,000	4,000	-	0.00%
Miscellaneous Other	610,435	140,000	140,000	-	0.00%
General Fund Revenue Total	**3,607,622**	**2,642,321**	**2,642,321**	**-**	**0.00%**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Add budget associated with the 2026 Denver Sheriff Collective Bargaining Agreement. The terms of the agreement were not reflected in the 2026 budget due to the timing of the annual budget process and when the contract was finalized in early 2026.	-	3,207,800
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(2.00)	-
General Fund - Administration		
Services and Supplies		
• Add budget for the DHHA Jail Medical Services. This is in addition to $27.2 million already included in DSD's base appropriation.	-	4,800,000
General Fund - Jail Operations		
Personnel Services		
• Restore budget for vacant uniform deputy positions, reduced in 2026.	-	1,923,800
• Reduce budget for the closure of 5 pods and 2 corridor posts in the Denver County Jail and Downtown Detention Center. The restructuring and current inmate population allows for this consolidation.	-	(4,900,000)
• Reduce budget for vacant uniform deputy positions not anticipated to be filled in 2027.	-	(2,401,400)
• Eliminate a vacant Institution Food Steward position. DSD will use an existing food-service contract to perform the associated work.	(1.00)	(98,800)
Services and Supplies		
• Restore one-time budget moved to capital equipment in 2026.	-	21,400
Capital Equipment and Internal Services		
• Remove one-time budget moved to capital equipment in 2026.	-	(21,400)

2027 Change Description	FTEs	Dollars
General Fund - Specialized Operations and Analysis		
Personnel Services		
• Add budget for 2 full classes of 20 recruits each in 2027.	-	1,531,000
• Remove budget for recruit class costs in 2026. There is no budget in 2027 for rollover recruits.	-	(2,620,500)
Services and Supplies		
• Add budget for recruit class equipment cost in 2027.	-	390,000
• Restore one-time budget moved to capital equipment in 2026.	-	35,700
• Remove budget for recruit class equipment costs in 2026.	-	(216,000)
Capital Equipment and Internal Services		
• Remove one-time budget moved to capital equipment in 2026.	-	(35,700)
Grants		
• Remove expenditures from the expiring Medication Assisted Treatment Program.	-	(500,000)
• Remove expenditures from the expiring Collaborative Crisis Response and Intervention Training Program.	-	(208,500)
• Remove expenditures from the expiring Housing Navigation Program.	-	(202,200)
• Remove expenditures from the expiring Correctional Treatment Board Release Assistance on Demand.	-	(170,000)

The budgeted vacancy savings for non-uniform personnel is $626,486.

Budget Detail

Sheriff Administration (3533000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	9,626,177	10,964,145	11,442,015	477,870	4.36%
Services and Supplies	28,850,942	29,259,530	34,059,530	4,800,000	16.40%
Internal Services and Misc.	2,980	10,024	10,024	-	0.00%
General Fund Expenditures Total	**38,480,099**	**40,233,699**	**45,511,569**	**5,277,870**	**13.12%**
General Fund Expenditures by Activity					
Correctional Care Medical Facility (CCMF)	3,072,687	4,542,589	4,721,900	179,311	3.95%
Denver Health Contracts	27,242,858	27,169,464	31,969,464	4,800,000	17.67%
DSD Administration	151,001	-	-	-	0.00%
Inmate Programs	88,332	-	-	-	0.00%
Sheriff	2,339,568	3,578,288	3,720,985	142,697	3.99%
Support Services	5,585,655	4,943,358	5,099,220	155,862	3.15%
General Fund Expenditures Total	**38,480,099**	**40,233,699**	**45,511,569**	**5,277,870**	**13.12%**
Other Program Funding Sources					
Grants					
ACA Sheriff Improving Wellness Support	4,666	-	-	-	0.00%
Caring for Denver	133,219	190,000	190,000	-	0.00%
CRIT Training	-	208,500	-	(208,500)	(100.00%)
CTB Release Assistance On Demand	104,237	170,000	-	(170,000)	(100.00%)
DCJ OAJJA Denver Sheriff SMART	220,594	-	-	-	0.00%
Housing Navigation Program	280,573	327,170	125,000	(202,170)	(61.79%)
JAG Mass Spectrometers	103,422	-	-	-	0.00%
Jail Based Behavioral Services	833,275	367,000	367,000	-	0.00%
Medication Assisted Treatment Program	584,598	500,000	-	(500,000)	(100.00%)
Sober Living Scholarship	171,769	150,000	150,000	-	0.00%
Grants Total	**2,436,353**	**1,912,670**	**832,000**	**(1,080,670)**	**(56.50%)**
Public Safety SRF					
Inmate Processing Fees	55,450	65,481	65,481	-	0.00%

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Budget Detail

Sheriff Administration (3533000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Sheriff Inmate Welfare and Recreation Fund	2,398,932	2,145,769	2,157,826	12,057	0.56%
Sheriff Regional Service	573,600	611,049	638,929	27,880	4.56%
Special Revenue Funds Total	**3,027,983**	**2,822,299**	**2,862,236**	**39,937**	**1.42%**
Other Program Funding Sources Total	**5,464,336**	**4,734,969**	**3,694,236**	**(1,040,733)**	**(21.98%)**
Program Expenditures Total	**43,944,435**	**44,968,668**	**49,205,805**	**4,237,137**	**9.42%**
General Fund FTE					
Sheriff	13.00	12.00	12.00	-	0.00%
Inmate Programs	2.00	-	-	-	0.00%
Correctional Care Medical Facility (CCMF)	36.00	36.00	36.00	-	0.00%
Support Services	28.00	28.00	28.00	-	0.00%
General Fund FTE Total	**79.00**	**76.00**	**76.00**	**-**	**0.00%**
Other Program Funds FTE					
Grants					
Caring for Denver	2.90	2.90	2.90	-	0.00%
Public Safety SRF					
Sheriff Inmate Welfare and Recreation Fund	0.80	0.80	0.80	-	0.00%
Sheriff Regional Service	15.00	15.00	15.00	-	0.00%
Other Program Funds FTE Total	**18.70**	**18.70**	**18.70**	**-**	**0.00%**
FTE Total	**97.70**	**97.60**	**97.60**	**-**	**0.00%**
General Fund Revenue					
Fees	(62,885)	-	-	-	0.00%
Charges for Services	264,606	336,189	336,189	-	0.00%
Internal Service and Indirect Cost	7,206	-	-	-	0.00%
Miscellaneous Other	4,991	-	-	-	0.00%
General Fund Revenue Total	**213,918**	**336,189**	**336,189**	**-**	**0.00%**
Vacancy Savings			(66,923)		

Sheriff Jail Operations (3534000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	85,642,243	89,552,386	87,425,355	(2,127,031)	(2.38%)
Services and Supplies	11,959,451	11,047,904	11,069,288	21,384	0.19%
Capital Equipment	37,282	21,384	-	(21,384)	(100.00%)
Internal Services and Misc.	-	69,000	69,000	-	0.00%
General Fund Expenditures Total	**97,638,975**	**100,690,674**	**98,563,643**	**(2,127,031)**	**(2.11%)**
General Fund Expenditures by Activity					
Community Corrections Security	1,176,940	-	-	-	0.00%
County Jail	23,977,293	25,859,231	25,810,871	(48,360)	(0.19%)
Downtown Detention Center	50,416,987	55,411,877	53,063,325	(2,348,552)	(4.24%)
Jail Operations	11,516,022	10,129,094	10,119,175	(9,919)	(0.10%)
Jail Support	10,226,257	8,948,975	9,138,554	189,579	2.12%
Programs Team	325,476	341,497	431,718	90,221	26.42%
General Fund Expenditures Total	**97,638,975**	**100,690,674**	**98,563,643**	**(2,127,031)**	**(2.11%)**
General Fund FTE					
Jail Operations	4.00	4.00	4.00	-	0.00%
County Jail	253.42	237.42	237.42	-	0.00%
Jail Support	73.00	66.00	64.00	(2.00)	(3.03%)
Downtown Detention Center	440.11	433.11	433.11	-	0.00%
Programs Team	4.75	1.75	2.75	1.00	57.14%
General Fund FTE Total	**775.28**	**742.28**	**741.28**	**(1.00)**	**(0.13%)**

Sheriff Jail Operations (3534000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
FTE Total	**775.28**	**742.28**	**741.28**	**(1.00)**	**(0.13%)**
General Fund Revenue					
Miscellaneous Other	2,731	-	-	-	0.00%
General Fund Revenue Total	**2,731**	**-**	**-**	**-**	**0.00%**
Vacancy Savings			(323,034)		

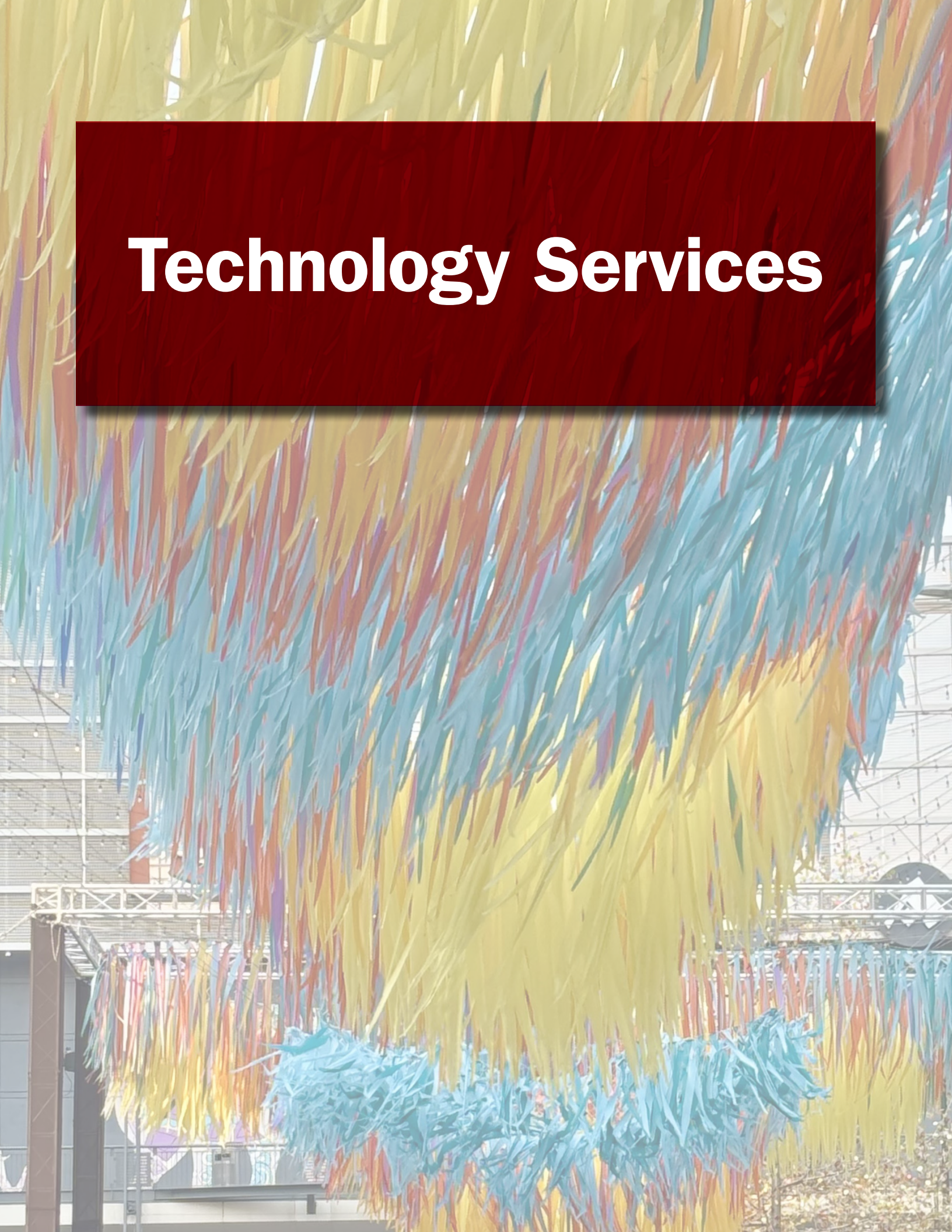
Sheriff Specialized Operations and Analysis (3535000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	38,117,186	28,879,839	29,208,732	328,893	1.14%
Services and Supplies	2,517,120	3,193,092	3,402,792	209,700	6.57%
Capital Equipment	-	35,700	-	(35,700)	(100.00%)
Internal Services and Misc.	648	15,000	15,000	-	0.00%
General Fund Expenditures Total	**40,634,954**	**32,123,631**	**32,626,524**	**502,893**	**1.57%**
General Fund Expenditures by Activity					
Administration	9,389,770	3,553,123	3,652,917	99,794	2.81%
Court Services and Civil	8,390,182	10,976,877	11,514,033	537,156	4.89%
Professional Standards	1,172,172	1,150,694	1,186,742	36,048	3.13%
Technology Management Unit	1,759,297	2,229,784	2,255,795	26,011	1.17%
Training and Recruitment	16,727,184	10,145,218	9,756,658	(388,560)	(3.83%)
Vehicle Impound Facility	3,196,349	4,067,935	4,260,379	192,444	4.73%
General Fund Expenditures Total	**40,634,954**	**32,123,631**	**32,626,524**	**502,893**	**1.57%**
General Fund FTE					
Administration	18.00	18.00	18.00	-	0.00%
Training and Recruitment	39.00	33.00	31.00	(2.00)	(6.06%)
Vehicle Impound Facility	34.00	26.00	27.00	1.00	3.85%
Court Services and Civil	77.00	74.00	74.00	-	0.00%
Technology Management Unit	13.00	12.00	12.00	-	0.00%
Professional Standards	13.00	8.00	8.00	-	0.00%
General Fund FTE Total	**194.00**	**171.00**	**170.00**	**(1.00)**	**(0.58%)**
FTE Total	**194.00**	**171.00**	**170.00**	**(1.00)**	**(0.58%)**
General Fund Revenue					
Fees	935,125	450,000	450,000	-	0.00%
Charges for Services	1,836,758	1,712,132	1,712,132	-	0.00%
Internal Service and Indirect Cost	16,377	4,000	4,000	-	0.00%
Miscellaneous Other	602,713	140,000	140,000	-	0.00%
General Fund Revenue Total	**3,390,973**	**2,306,132**	**2,306,132**	**-**	**0.00%**
Vacancy Savings			(190,114)		

Mental Health and Programs Division (3536000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	751,819	1,183,826	1,191,313	7,487	0.63%
Services and Supplies	20,595	22,000	22,000	-	0.00%
General Fund Expenditures Total	**772,414**	**1,205,826**	**1,213,313**	**7,487**	**0.62%**
General Fund Expenditures by Activity					
Crisis Response Team	755,216	1,205,826	1,213,313	7,487	0.62%
Support Services	17,197	-	-	-	0.00%
General Fund Expenditures Total	**772,414**	**1,205,826**	**1,213,313**	**7,487**	**0.62%**
General Fund FTE					

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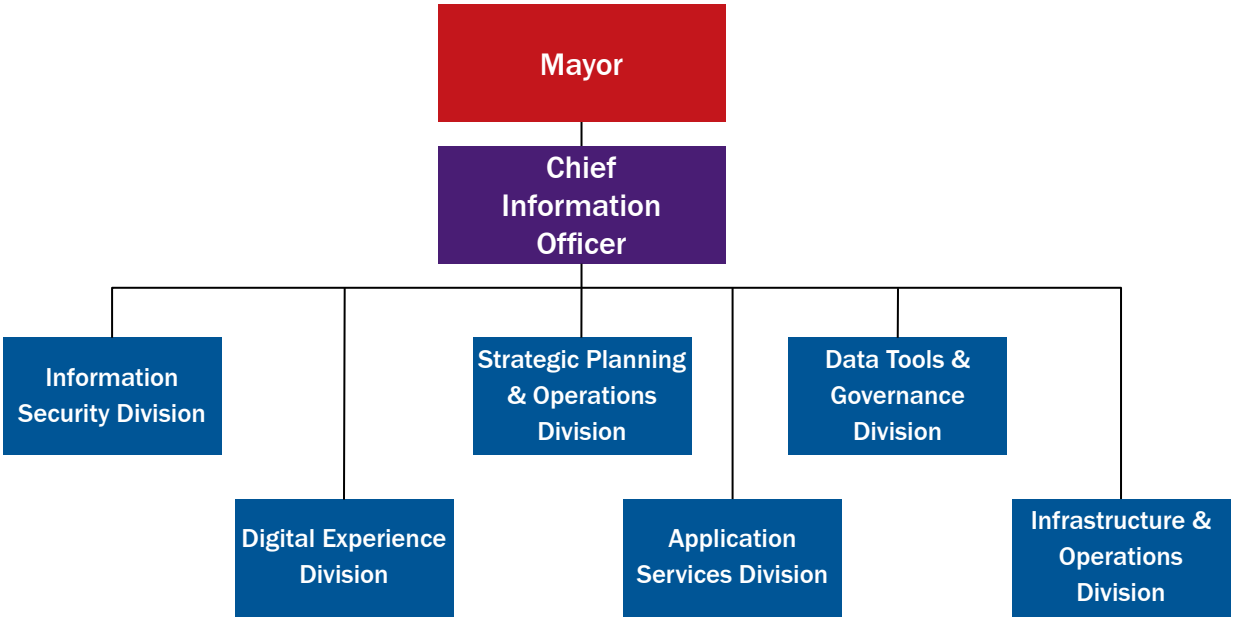
Mental Health and Programs Division (3536000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Crisis Response Team	12.00	12.00	11.00	(1.00)	(8.33%)
General Fund FTE Total	**12.00**	**12.00**	**11.00**	**(1.00)**	**(8.33%)**
FTE Total	**12.00**	**12.00**	**11.00**	**(1.00)**	**(8.33%)**
Vacancy Savings			(46,415)		

Technology Services



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Technology Services



Mission

To improve City performance.

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Department Summary

Technology Services (TS) is the central information technology department for the City and County of Denver. The agency provides technology infrastructure, development, support, and solutions to all city departments; management of 911 system communications and Denver's 311 nonemergency contact center; public, educational, and government television operations; and oversight of digital transformation.

For more information, visit the TS website at https://www.denvergov.org/technologyservices.

Services

The **Information Security Division** is responsible for the City's cybersecurity posture, including defensive controls, risk management, policy creation and enforcement, incident planning and response, privacy, compliance, and governance.

The **Strategic Planning and Operations Division** is responsible for TS' overall strategy, budget, policy, direction, and resource and demand management as well as the program and project management team, which oversees project support and establishes policies, procedures, financial tracking, and standardized methodologies for efficiently and successfully delivering approved technology projects.

The **Data Tools and Governance Division** connects internal and external customers to information and services by providing the access, tools, and expertise required to fully leverage the City's data and information assets.

The **Digital Experience Division** oversees 311, Denvergov.org, educational, and government television operations, including Denver 8 TV and Denver Community Media, and the administration of the City's cable franchise agreements. The Division is responsible for transforming digital communications with residents through email, Short Message Service (SMS), social media, and online experiences.

The **Application Services Division** provides software solutions that increase efficiency, automate processes, improve customer service, and achieve city objectives. The Division oversees the procurement, development, implementation, integration, quality assurance and testing, maintenance, and support for more than 300 applications, including underlying systems and databases.

The **Infrastructure and Operations Division** oversees the engineering and maintenance of city technology infrastructure, data storage, and networks. The Division provides voice system and end-user device support, Computer-Aided Dispatch (CAD) support to Denver 911, and communication and voice radio systems management for first responders and other city agencies.

Strategies

TS plays a critical role in supporting city operations and delivering reliable technology for employees and residents. TS' strategic plan is organized around four objectives that guide the agency's work.

Operational Stability

Reliable technology is the backbone of city operations. This objective focuses on maintaining secure, stable, and resilient systems while reducing disruptions to the services employees and residents rely on every day. TS is strengthening its ability to deliver reliable and secure technology to ensure city data and technology resources remain protected.

Strategic Growth – Delivering Technology with Predictability and Efficiency

As city priorities evolve, TS must deliver projects consistently while making the most effective use of limited resources. This objective focuses on delivering solutions with greater predictability and maximizing technology resource investments through improved planning, stronger partnerships with agencies, and ensuring investments are aligned with business needs.

Customer Experience – Making Technology Easier to Use

Technology should make interacting with city services simple, convenient, and intuitive. This objective focuses on offering multiple digital engagement services and providing a frictionless digital experience, improving customer interactions and delivering a seamless experience regardless of how customers engage with the City.

Accelerating Innovation – Turning New Ideas into Better Solutions

Innovation helps TS continually improve how the agency works and serves the City. This objective emphasizes TS' ability to pilot new solutions quickly and drive business transformation by testing ideas, encouraging continuous improvement, and leveraging emerging technologies such as AI to create measurable value.

Performance and Program Highlights

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Mean time to resolve a critical incident (hours)	9	6	8	6	8
Mean time to resolve a noncritical incident (hours)	122	103	90	85	100
311 abandonment rate after 60 seconds	1.6%	3.2%	5.0%	4.3%	10.0%
311 average speed of answer (minutes)	2:34	3:57	4:45	4:00	8:00

As part of the reliable technology strategy, TS measures the **mean time in hours to resolve an incident.** TS classifies an incident as an IT system or application not working correctly for a few people (minor incident P2/3/4) to a large group (major incident P1). Since 2018, TS has cut the amount of time it takes to resolve a major incident by 97 percent.

As part of the Resident-Centric Technology strategy, TS measures the **abandonment rate after 60 seconds**, or the percentage of 311 callers who hang up after waiting on hold for one minute. TS also measures the **average speed of answer**, or time the caller must remain on hold before connecting with a person.

Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Denver Marketing and Media Services	9,141,441	8,166,596	8,422,381	255,785	3.13%
Office of the Chief Information Officer	7,060,125	12,456,101	11,227,977	(1,228,124)	(9.86%)
Operations	42,253,978	28,646,614	28,944,589	297,975	1.04%
Applications Development	35,140,806	33,368,974	33,849,288	480,314	1.44%
Data Tools and Governance	13,974,601	13,367,815	14,013,380	645,565	4.83%
General Fund Expenditures Total	**107,570,951**	**96,006,100**	**96,457,615**	**451,515**	**0.47%**
General Fund Expenditures by Type					
Personnel Services	49,628,765	47,724,873	48,283,743	558,870	1.17%
Services and Supplies	53,688,075	48,009,984	48,072,169	62,185	0.13%
Capital Equipment	4,147,391	143,043	13,500	(129,543)	(90.56%)
Internal Services and Misc.	106,720	128,200	88,203	(39,997)	(31.20%)
General Fund Expenditures Total	**107,570,951**	**96,006,100**	**96,457,615**	**451,515**	**0.47%**
Other Program Funding Sources					
Special Revenue Funds Expenditures					
General Government	341,667	3,209,270	1,330,654	(1,878,616)	(58.54%)
Special Revenue Funds Total	**341,667**	**3,209,270**	**1,330,654**	**(1,878,616)**	**(58.54%)**
Grants					
General Government	502,973	116,400	95,157	(21,243)	(18.25%)
Grants Total	**502,973**	**116,400**	**95,157**	**(21,243)**	**(18.25%)**
Capital Projects					
Capital Improvements	10,899,428	1,552,600	8,612,685	7,060,085	454.73%
Capital Projects Total	**10,899,428**	**1,552,600**	**8,612,685**	**7,060,085**	**454.73%**

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	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
Other Program Funding Sources Total	**11,744,069**	**4,878,270**	**10,038,496**	**5,160,226**	**105.78%**
Department Expenditures Total	**119,315,020**	**100,884,370**	**106,496,111**	**5,611,741**	**5.56%**
Personnel Full Time Equivalents (FTE)					
General Fund Operations	353.64	301.64	288.00	(13.64)	(4.52%)
General Government	1.00	1.00	1.00	-	0.00%
Personnel Full Time Equivalents (FTE) Total	**354.64**	**302.64**	**289.00**	**(13.64)**	**(4.51%)**
General Fund Revenue					
Cable Franchise	4,660,702	4,307,301	3,878,975	(428,326)	(9.94%)
Use Charges	116,679	157,500	157,500	-	0.00%
Internal Service and Indirect Cost	478,596	438,500	438,500	-	0.00%
Miscellaneous Other	17,126	100,000	100,000	-	0.00%
General Fund Revenue Total	**5,273,104**	**5,003,301**	**4,574,975**	**(428,326)**	**(8.56%)**

Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Office of the Chief Information Officer (CIO)		
Personnel Services		
• Add 2 IT Asset Management Analyst Seniors and an IT Asset Management Analyst Associate, moved from Operations, for organizational alignment.	3.00	411,500
• Add an IT Administrator II and a Contract Administrator Senior, moved from Data Tool and Governance, for organizational alignment.	2.00	309,700
• Restore one-time budget moved to services and supplies in 2026.	-	50,200
• Move an IT Administrator I to Data Tools and Governance for organizational alignment.	(1.00)	(190,400)
• Move a Staff Assistant to Applications Development for organizational alignment.	(1.00)	(109,000)
• Convert 2 vacant Project Management Specialist positions to Project Manager Senior.	-	(45,500)
Services and Supplies		
• Add budget to maintenance agreements and licensing for increases in contractual agreements, offset by position conversions.	-	382,200
• Move budget to Applications maintenance agreements and licensing to right-size increases in contractual agreements.	-	(1,000,000)
• Move budget to Operations maintenance agreements and licensing to right-size increases in contractual agreements.	-	(750,000)
• Move budget to Data Tools and Governance maintenance agreements and licensing to right-size increases in contractual agreements.	-	(250,000)
• Remove one-time budget moved from personnel services in 2026.	-	(50,200)
General Fund - Operations		
Personnel Services		
• Move 2 IT Asset Management Analyst Seniors and an IT Asset Management Analyst Associate to the Office of the CIO for organizational alignment.	(3.00)	(411,500)
• Hold an IT Director vacant through December 2027.	(1.00)	(281,900)
• Convert 2 vacant IT Technician III positions to IT Technician II.	-	(69,800)
• Convert a vacant Contract Administrator Senior position to a Contract Administrator.	-	(8,000)
Services and Supplies	-	
• Add budget to maintenance agreements and licensing, moved from the Office of the CIO, for increases in contractual agreements.	-	750,000
• Restore one-time budget moved to capital equipment in 2026.	-	121,100
• Restore one-time budget moved to internal services in 2026.	-	7,100
• Move budget to Denver County Court to align organizational telephony expenditures.	-	(30,000)
Capital Equipment		
• Remove one-time budget moved from services and supplies in 2026.	-	(121,100)
Internal Services		

2027 Change Description	FTEs	Dollars
• Remove one-time budget moved from services and supplies in 2026.	-	(7,100)
General Fund - Applications Development		
Personnel Services		
• Add a Staff Assistant, moved from the Office of the CIO, for organizational alignment.	1.00	109,000
• Move 5 IT Database Administrator Seniors to Data Tools and Governance for organizational alignment.	(5.00)	(1,045,000)
• Convert a vacant IT Quality Assurance Analyst Senior position to an IT Quality Assurance Analyst Associate.	-	(18,000)
Services and Supplies		
• Add budget to maintenance agreements and licensing, moved from the Office of the CIO, for increases in contractual agreements.	-	1,000,000
• Restore one-time budget moved to internal services in 2026.	-	20,500
Internal Services		
• Remove one-time budget moved from services and supplies in 2026.	-	(20,500)
General Fund - Data Tools and Governance		
Personnel Services	-	
• Add 5 IT Database Administrator Seniors, moved from Applications Development, for organizational alignment.	5.00	1,045,000
• Add an IT Administrator I, moved from the Office of the CIO, for organizational alignment.	1.00	190,400
• Move an IT Administrator II and a Contract Administrator Senior to the Office of the CIO for organizational alignment.	(2.00)	(309,700)
• Hold an IT Director vacant through December 2027.	(1.00)	(240,000)
Services and Supplies		
• Add budget to maintenance agreements and licensing, moved from the Office of the CIO, for increases in contractual agreements.	-	250,000
• Restore one-time budget moved to internal services in 2026.	-	10,700
• Reduce budget for maintenance agreements and licensing. The affected applications and services were developed and will be maintained internally.	-	(409,300)
• Remove one-time budget moved from capital equipment in 2026.	-	(6,000)
Capital Equipment		
• Restore one-time budget moved to services and supplies in 2026.	-	6,000
Internal Services		
• Remove one-time budget moved from services and supplies in 2026.	-	(10,700)
General Fund - Media Services		
Personnel Services		
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(11.64)	-
Services and Supplies		
• Restore one-time budget moved to capital equipment in 2026.	-	14,500
Capital Equipment		
• Remove one-time budget moved from services and supplies in 2026.	-	(14,500)
General Fund - Revenue		
• Decrease Cable Franchise Fee revenue to align with actuals.	-	(428,300)
Special Revenue Funds		
• Increase Technology Services Fund expenditures to reflect the spending plan for 2027.	-	42,000
• Reduce Public Access TV Support Fund expenditures for a one-time capital expense in 2026.	-	(1,920,600)
Grants		
• Reduce Statewide Internet Portal Authority Smart-Interactive Voice Response grant expenditures to reflect the spending plan for 2027.	-	(21,200)

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2027 Change Description	FTEs	Dollars
Capital Improvements		
• Add budget in capital technology to reflect the 2027 General Fund transfer for infrastructure replacements.	-	3,040,000
• Add budget in capital technology to reflect the 2027 General Fund transfer for system upgrades.	-	2,500,000
• Add budget in capital technology to reflect the 2027 General Fund transfer for user component replacements.	-	1,520,000

The budgeted vacancy savings is $1,844,882.

Budget Detail

Denver Marketing and Media Services (3041000)	2025 Actual	2026 Appropriated	2027 Recommended	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	7,625,120	6,974,641	7,230,426	255,785	3.67%
Services and Supplies	1,480,597	1,165,274	1,181,420	16,146	1.39%
Capital Equipment	26,004	16,961	2,500	(14,461)	(85.26%)
Internal Services and Misc.	9,720	9,720	8,035	(1,685)	(17.34%)
General Fund Expenditures Total	**9,141,441**	**8,166,596**	**8,422,381**	**255,785**	**3.13%**
General Fund Expenditures by Activity					
Cable Franchising	135,472	139,448	566,200	426,752	306.03%
TS 311 City Services Center	3,328,568	3,154,579	3,077,845	(76,734)	(2.43%)
TS Marketing Services	2,318,315	2,061,174	2,102,706	41,532	2.01%
TS Media Services	3,359,087	2,811,395	2,675,630	(135,765)	(4.83%)
General Fund Expenditures Total	**9,141,441**	**8,166,596**	**8,422,381**	**255,785**	**3.13%**
Other Program Funding Sources					
General Government SRF					
Public Access TV Support	332,667	3,151,270	1,230,654	(1,920,616)	(60.95%)
Technology Services Fund	9,000	58,000	100,000	42,000	72.41%
Special Revenue Funds Total	**341,667**	**3,209,270**	**1,330,654**	**(1,878,616)**	**(58.54%)**
Other Program Funding Sources Total	**341,667**	**3,209,270**	**1,330,654**	**(1,878,616)**	**(58.54%)**
Program Expenditures Total	**9,483,109**	**11,375,866**	**9,753,035**	**(1,622,831)**	**(14.27%)**
General Fund FTE					
TS Marketing Services	10.00	8.00	8.00	-	0.00%
TS Media Services	23.54	21.54	11.00	(10.54)	(48.93%)
Cable Franchising	1.00	1.00	5.00	4.00	400.00%
TS 311 City Services Center	41.10	31.10	26.00	(5.10)	(16.40%)
General Fund FTE Total	**75.64**	**61.64**	**50.00**	**(11.64)**	**(18.88%)**
Other Program Funds FTE					
General Government SRF					
Public Access TV Support	1.00	1.00	1.00	-	0.00%
Other Program Funds FTE Total	**1.00**	**1.00**	**1.00**	**-**	0.00%
FTE Total	**76.64**	**62.64**	**51.00**	**(11.64)**	**(18.58%)**
General Fund Revenue					
Cable Franchise	4,660,702	4,307,301	3,878,975	(428,326)	(9.94%)
Internal Service and Indirect Cost	428,771	430,000	430,000	-	0.00%
Miscellaneous Other	871	-	-	-	0.00%
General Fund Revenue Total	**5,090,343**	**4,737,301**	**4,308,975**	**(428,326)**	**(9.04%)**
Vacancy Savings			(229,480)		

Office of the CIO (3070100)	2025 Actual	2026 Appropriated	2027 Recommended	$ Change	% Change
General Fund Expenditures by Type					

Office of the CIO (3070100)	2025 Actual	2026 Appropriated	2027 Recommended	$ Change	% Change
Personnel Services	4,521,024	4,215,193	4,654,427	439,234	10.42%
Services and Supplies	1,714,083	8,221,400	6,553,394	(1,668,006)	(20.29%)
Capital Equipment	815,118	-	-	-	0.00%
Internal Services and Misc.	9,899	19,508	20,156	648	3.32%
General Fund Expenditures Total	**7,060,125**	**12,456,101**	**11,227,977**	**(1,228,124)**	**(9.86%)**
General Fund Expenditures by Activity					
TS Program & Project Management	2,624,621	2,459,955	2,450,452	(9,503)	(0.39%)
TS Technology Services	4,435,504	9,996,146	8,777,525	(1,218,621)	(12.19%)
General Fund Expenditures Total	**7,060,125**	**12,456,101**	**11,227,977**	**(1,228,124)**	**(9.86%)**
Other Program Funding Sources					
Grants					
SIPA Digital Streaming Platform	116,443	116,400	95,157	(21,243)	(18.25%)
SIPA Smart-IVR	386,530	-	-	-	0.00%
Grants Total	**502,973**	**116,400**	**95,157**	**(21,243)**	**(18.25%)**
Capital Projects					
Other Agency Capital Project	10,899,428	1,552,600	8,612,685	7,060,085	454.73%
Capital Projects Total	**10,899,428**	**1,552,600**	**8,612,685**	**7,060,085**	454.73%
Other Program Funding Sources Total	**11,402,401**	**1,669,000**	**8,707,842**	**7,038,842**	421.74%
Program Expenditures Total	**18,462,526**	**14,125,101**	**19,935,819**	**5,810,718**	**41.14%**
General Fund FTE					
TS Technology Services	7.00	10.00	13.00	3.00	30.00%
TS Program & Project Management	19.00	12.00	12.00	-	0.00%
General Fund FTE Total	**26.00**	**22.00**	**25.00**	**3.00**	**13.64%**
General Fund Revenue					
Use Charges	(3,885)	-	-	-	0.00%
General Fund Revenue Total	**(3,885)**	**-**	**-**	**-**	**0.00%**
Vacancy Savings			(180,788)		

Operations (3071000)	2025 Actual	2026 Appropriated	2027 Recommended	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	15,464,637	15,177,752	14,755,727	(422,025)	(2.78%)
Services and Supplies	23,462,320	13,301,644	14,149,836	848,192	6.38%
Capital Equipment	3,293,649	121,082	-	(121,082)	(100.00%)
Internal Services and Misc.	33,372	46,136	39,026	(7,110)	(15.41%)
General Fund Expenditures Total	**42,253,978**	**28,646,614**	**28,944,589**	**297,975**	**1.04%**
TS Agency Services	2,868,023	2,966,424	3,017,328	50,904	1.72%
TS Client Services	17,211,467	6,283,196	6,011,125	(272,071)	(4.33%)
TS Infra & Operations Mgmt	518,350	11,252,684	11,941,383	688,699	6.12%
TS Service Engineering	16,906,099	4,313,843	4,800,522	486,679	11.28%
TS Services Operations	4,750,039	3,830,467	3,174,231	(656,236)	(17.13%)
General Fund Expenditures Total	**42,253,978**	**28,646,614**	**28,944,589**	**297,975**	**1.04%**
General Fund FTE					
TS Infra & Operations Mgmt	3.00	2.00	2.00	-	0.00%
TS Services Operations	25.00	21.00	17.00	(4.00)	(19.05%)
TS Client Services	42.00	36.00	34.00	(2.00)	(5.56%)
TS Agency Services	13.00	12.00	12.00	-	0.00%
TS Service Engineering	26.00	23.00	26.00	3.00	13.04%
Service Delivery - Communications	-	1.00	-	(1.00)	(100.00%)
General Fund FTE Total	**109.00**	**95.00**	**91.00**	**(4.00)**	**(4.21%)**
General Fund Revenue					
Use Charges	120,564	157,500	157,500	-	0.00%

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Operations (3071000)	2025 Actual	2026 Appropriated	2027 Recommended	$ Change	% Change
Internal Service and Indirect Cost	49,826	8,500	8,500	-	0.00%
Miscellaneous Other	16,132	100,000	100,000	-	0.00%
General Fund Revenue Total	**186,522**	**266,000**	**266,000**	**-**	**0.00%**
Vacancy Savings			(569,516)		

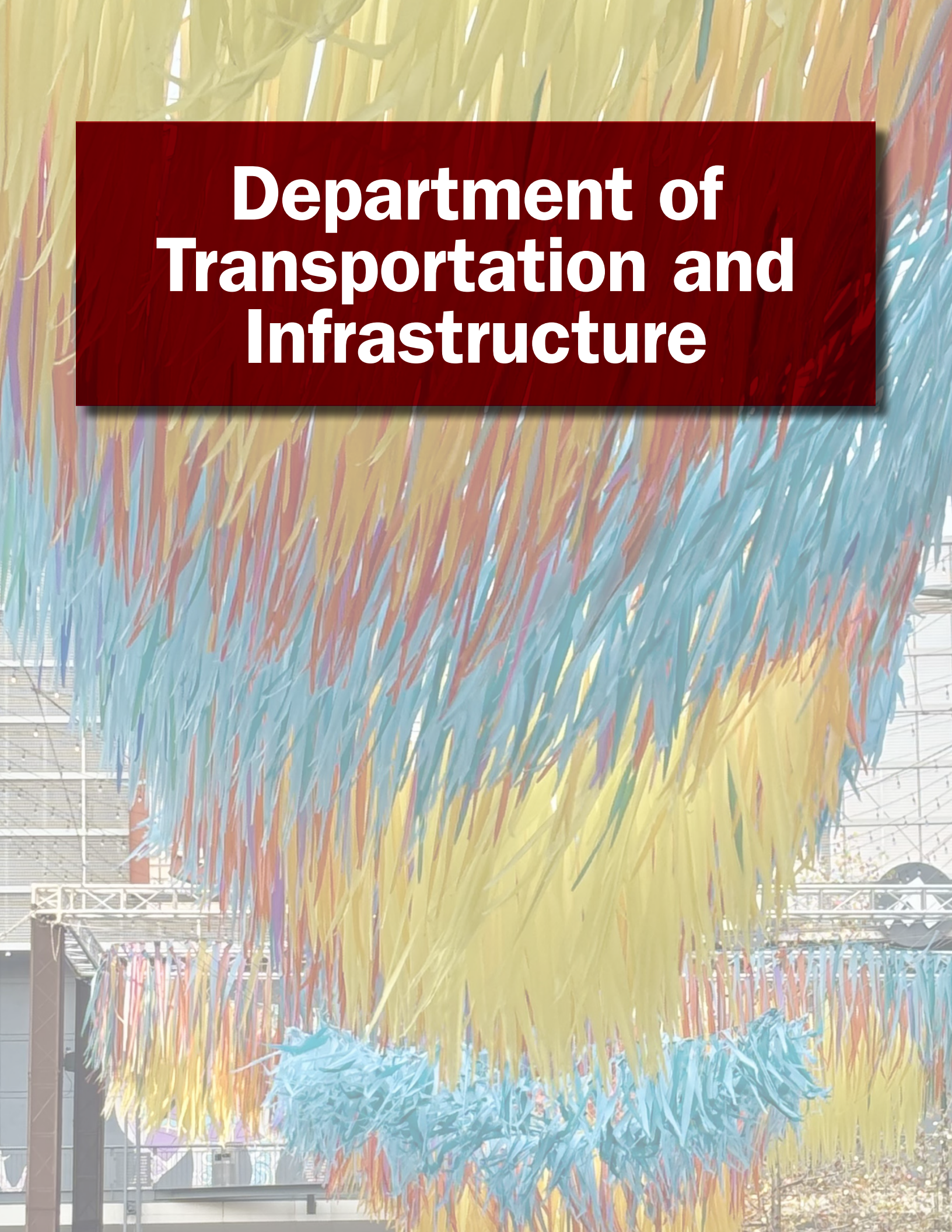
Applications (3074000)	2025 Actual	2026 Appropriated	2027 Recommended	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	15,904,547	15,472,572	14,952,886	(519,686)	(3.36%)
Services and Supplies	19,198,513	17,853,818	18,874,342	1,020,524	5.72%
Capital Equipment	-	5,000	5,000	-	0.00%
Internal Services and Misc.	37,746	37,584	17,060	(20,524)	(54.61%)
General Fund Expenditures Total	**35,140,806**	**33,368,974**	**33,849,288**	**480,314**	**1.44%**
General Fund Expenditures by Activity					
TS Application Development	3,984,457	3,705,117	304,077	(3,401,040)	(91.79%)
TS Application Management	6,262,258	6,023,087	6,733,659	710,572	11.80%
TS Application Planning	4,710,429	3,443,999	3,039,270	(404,729)	(11.75%)
TS Application Services	1,338,557	302,652	310,164	7,512	2.48%
TS Application Services Support	18,845,105	19,894,119	23,462,118	3,567,999	17.93%
General Fund Expenditures Total	**35,140,806**	**33,368,974**	**33,849,288**	**480,314**	**1.44%**
General Fund FTE					
TS Application Services	1.00	1.00	1.00	-	0.00%
TS Application Planning	25.00	21.00	19.00	(2.00)	(9.52%)
TS Application Development	26.00	20.00	1.00	(19.00)	(95.00%)
TS Application Management	40.00	36.00	37.00	1.00	2.78%
TS Application Services Support	12.00	12.00	28.00	16.00	133.33%
General Fund FTE Total	**104.00**	**90.00**	**86.00**	**(4.00)**	**(4.44%)**
General Fund Revenue					
Miscellaneous Other	123	-	-	-	0.00%
General Fund Revenue Total	**123**	**-**	**-**	**-**	**0.00%**
Vacancy Savings			(580,184)		

Data Tools and Governance (3076000)	2025 Actual	2026 Appropriated	2027 Recommended	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	6,113,437	5,884,715	6,690,277	805,562	13.69%
Services and Supplies	7,832,561	7,467,848	7,313,177	(154,671)	(2.07%)
Capital Equipment	12,620	-	6,000	6,000	0.00%
Internal Services and Misc.	15,983	15,252	3,926	(11,326)	(74.26%)
General Fund Expenditures Total	**13,974,601**	**13,367,815**	**14,013,380**	**645,565**	**4.83%**
General Fund Expenditures by Activity					
TS Data & Analytic Services	3,879,141	3,484,433	4,339,610	855,177	24.54%
TS Data Tools and Governance	675,554	310,992	510,661	199,669	64.20%
TS Information Security	9,419,906	9,572,390	9,163,109	(409,281)	(4.28%)
General Fund Expenditures Total	**13,974,601**	**13,367,815**	**14,013,380**	**645,565**	**4.83%**
General Fund FTE					
TS Data Tools and Governance	1.00	1.00	2.00	1.00	100.00%
TS Information Security	22.00	19.00	17.00	(2.00)	(10.53%)
TS Data & Analytic Services	16.00	13.00	17.00	4.00	30.77%
General Fund FTE Total	**39.00**	**33.00**	**36.00**	**3.00**	**9.09%**

Data Tools and Governance (3076000)	2025 Actual	2026 Appropriated	2027 Recommended	$ Change	% Change
Vacancy Savings			(284,914)		

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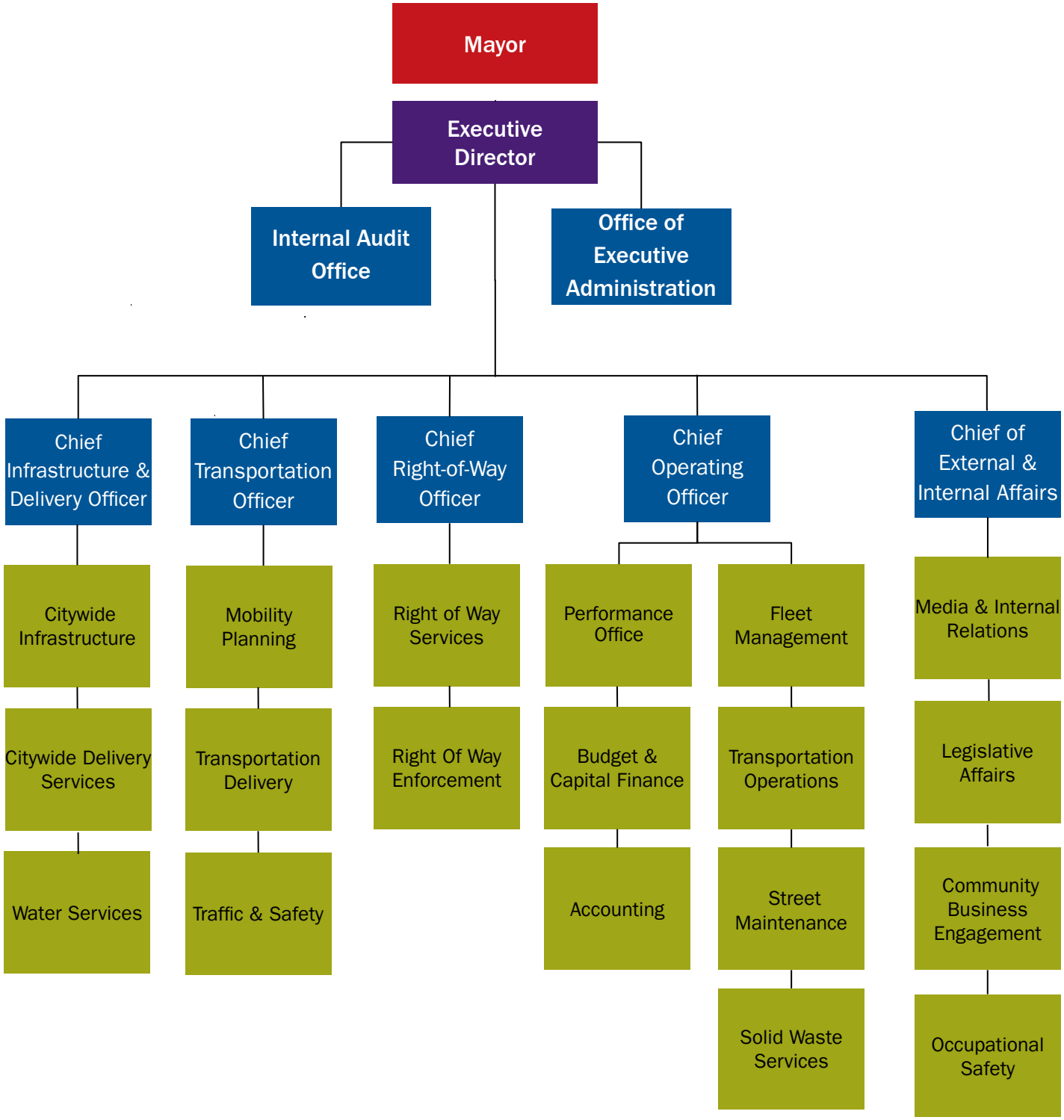
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Department of Transportation and Infrastructure

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Transportation and Infrastructure Department



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Mission

The Department of Transportation and Infrastructure (DOTI), through its employees, enhances the quality of life in Denver by safely and efficiently delivering effective, high-quality, sustainable, and equitable public infrastructure and services.

Department Summary

DOTI is responsible for planning, designing, building, operating, regulating, and maintaining the City's infrastructure. DOTI offices include Infrastructure and Delivery, Transportation Services, Right of Way, Operations, Internal and External Affairs, Internal Audit, and Executive Administration.

DOTI staff are guided by the Department's vision of being the ideal transportation and infrastructure department in the country. Additional department information can be found at: https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Department-of-Transportation-and-Infrastructure.

Services

To effectively plan, design, build, deliver, operate, maintain, regulate, and enforce essential services, DOTI is organized into one executive office and six distinct offices responsible for the following core functions:

- The **Office of Executive Administration** is responsible for department support and oversight of administrative functions.
- The **Office of Infrastructure and Delivery** is responsible for the planning and delivery of citywide infrastructure projects and services, including construction projects and Wastewater operations and capital improvements.
- The **Office of Transportation** is responsible for the planning, implementation, and safety of Denver's multimodal transportation system. The office works to reduce transportation infrastructure inequities and advances programs and initiatives, including Safe Routes to School and Vision Zero, to improve transportation safety, access, and mobility throughout Denver.
- The **Office of Right of Way** is responsible for the Right of Way Enforcement and Right of Way Services Divisions, which handle plan review and permit issuance.
- The **Office of Operations** maintains assets within the City's right-of-way and delivers Solid Waste Services. The office also oversees budgeting, capital finance, accounting, revenue, grant compliance, performance management, and strategic planning.
- The **Office of External and Internal Affairs** is responsible for all internal and external communications.
- The **Office of Internal Audit** is responsible for all internal audits across the department.

Strategies

DOTI has four strategic focus areas that are critical to ensuring efficient delivery of capital projects and services while also ensuring the Department is constantly adapting and improving how it meets the needs of the residents and businesses in the City and County of Denver:

- Investing in Our People
- Operating with Discipline
- Using Data to Drive Decisions
- Delivering Results

Performance and Program Highlights

Denver Moves Everyone 2050

Denver Moves Everyone 2050 (DME) is a community-driven citywide strategic transportation plan that prioritizes equitable transportation improvements that will increase safety, provide more connected and efficient travel

options, reduce emissions, and green Denver's streets. DME uses data to identify the long-term capital improvements and strategies needed to meet the goals that are important to Denverites.

To learn more about the planning process, how transportation has changed in Denver, and what travel looks like today, read the Denver Moves Everyone State of the System Report, which is available here: https://www.denvergov.org/files/assets/public/doti/documents/programsservices/denver-moves-everyone/dme-2022-state-of-the-system.pdf.

Additional information about Denver Moves Everyone 2050 is available here: https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Department-of-Transportation-and-Infrastructure/Programs-Services/Everyone.

Vision Zero

Transportation safety is a fundamental goal for DOTI and embedded within all work carried out across the department. In 2017, DOTI committed to Vision Zero, an internationally recognized strategy to eliminate all traffic fatalities and severe injuries, while increasing safe, healthy, equitable mobility for all. Denver has embraced Vision Zero and is now among the nation's most advanced cities at integrating policies and practices aimed specifically at achieving the Vision Zero goals.

DOTI believes that everyone has the right to travel safely on Denver's streets no matter where they are going and how they travel. DOTI employs key Vision Zero principles in every project, including:

- Traffic deaths and severe injuries are preventable.
- Human life and health are prioritized in the design and operation of the transportation system.
- Human error is inevitable, and transportation systems should be designed to reduce the consequences of those errors.
- Safety efforts focus on system-level changes rather than relying primarily on individual behavior.
- Vehicle speed is recognized as a primary factor affecting crash severity.

DOTI tracks real-time safety statistics to identify immediate action measures, inform future investment, and evaluate the effectiveness of investments. While year-over-year trends highlight too many tragedies on city streets, DOTI continues to seek positive change and improve traffic safety through engineering, enforcement, and education.

Transportation and Mobility Special Revenue Fund

The Transportation and Mobility Special Revenue Fund (SRF) was created in 2022 to support transportation and mobility programs. It is funded by a General Fund transfer made possible by an increase in parking meter fees and revenue generated by changes to parking citation fines implemented in early 2022. The Transportation and Mobility SRF can be spent on both operating and capital programs that support the continued development and improvements related to transportation and mobility.

The Transportation and Mobility SRF currently funds the parking management systems used throughout Denver. The 2027 budget includes a $1 million transfer to the Capital Improvement Fund for traffic-calming improvements, pedestrian-crossing enhancements, and traffic-signal analysis and upgrades.

Volume-Based Trash Pricing Program

Denver's volume-based trash pricing program is intended to reduce landfill waste and its environmental impacts by increasing recycling and composting among approximately 181,000 customers. In June 2022, City Council amended the Denver Revised Municipal Code to repeal the fee on composting and implement a volume-based pricing system for trash starting in January 2023, including recycling and composting services at no extra charge. The citywide compost rollout is now complete, and DOTI continues efforts to increase resident participation in composting and recycling.

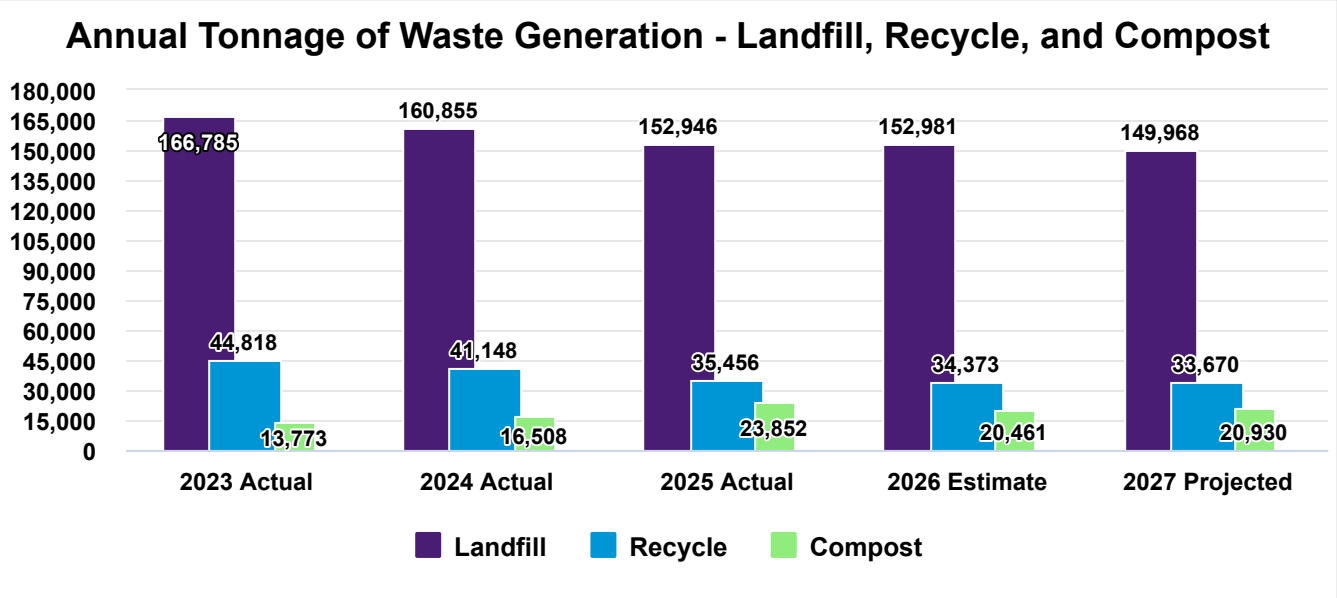
Solid Waste Management's trash, recycling, and composting operations transitioned from the General Fund to the Volume-Based Trash Pricing Program Special Revenue Fund in January 2023. This SRF receives trash fee revenue. The General Fund continues to support the Affordability Program, administered by the Utility Billing team, which provides instant fee rebates to eligible households. Additionally, the General Fund covers the costs of maintaining

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waste collection trucks, including outsourced repairs and labor and the purchase of parts. The General Fund also continues to support the Denver Action Team, Keep Denver Beautiful, and Graffiti programs.

Revenue generated from trash collection fees is used primarily for:

1. Expanded trash, recycling, and composting collection services.
2. Periodic overhaul and replacement of solid waste management vehicles to help maintain the fleet in a state of good repair.
3. Administrative and process improvement activities that support program oversight and continuous improvement.



This chart illustrates the total annual residential waste generation in tons. The current trend shows a slight decline in overall waste tonnage produced. Compost tonnage increased following the citywide rollout of composting service in 2025 but is projected to decline in 2026. The projected 2026 decrease primarily reflects reduced yard waste, which constitutes most of the compost stream, due in part to drought conditions and water restrictions.

Sidewalk Enterprise Fund

In 2022, Denver voters approved a new approach to sidewalk construction and maintenance that shifted primary responsibility from adjacent property owners to the City. The Sidewalk Enterprise Fund was established to collect the sidewalk service charge and fund construction, reconstruction, and repair of sidewalks and related infrastructure. The City established the Enterprise Fund in 2025, expects to complete the sidewalk master plan in 2026, and will begin implementing the plan in 2027.

Wastewater Enterprise Fund

The Wastewater Enterprise Fund supports the City and County of Denver's wastewater system, including the operation, maintenance, and long-term management of the infrastructure and services needed to collect and treat wastewater. The fund ensures these essential services are delivered reliably, safely, and in compliance with regulatory requirements while maintaining the system's long-term financial and operational sustainability.

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Pavement condition index - local	77.0	76.9	75.9	76.0	75.6
Pavement condition index - arterial/collectors	74.0	73.1	72.1	71.0	71.9
Pavement condition index - network average citywide	75.9	75.8	74.7	75.0	74.6

Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Objective
Pavement condition index - local	77.0	76.9	75.9	76.0	75.6
Equipment availability - all departments	87%	91%	86%	87%	87%

Pavement Condition Index (PCI)

DOTI's paving program utilizes best practices and a mix of techniques to preserve city roadways that are in good condition and rehabilitate those in a greater state of disrepair, applying appropriate treatments at appropriate times to maximize the life of city streets in the most cost-effective manner possible.

Denver measures the condition of its roadways using a **pavement condition index**, or PCI, that ranges from 0 to 100. A new street would have a PCI of 100, and that number would decrease over time as a street deteriorates, based on traffic volumes and types, soil conditions, weather, utility work, and other factors. Industry standard is a PCI above 75 to provide the traveling public with a quality street network. DOTI improves about 450 miles of roadway in Denver annually to help maintain the citywide pavement condition index.

Funding from Measure 2A, approved by voters in 2012, significantly increased the PCI of Denver's local street network. More recently, additional funding from the Elevate Denver Bond Program has supported the PCI of the City's arterial and collector streets.

Denver's 2027 target is to maintain a network-wide PCI average at or above 72. This target reflects staffing challenges, an aging vehicle fleet, and rising costs. Denver's network-wide PCI is currently 74.6.

Equipment Availability

Equipment availability measures the percentage of time vehicles and equipment are available for use. The generally accepted industry benchmark is an availability rate of 95 percent or better across the entire fleet. A high availability rate ensures vehicles and equipment can be used for operations and delivery of services. DOTI tracks equipment availability across departments supported by its Fleet team, including Solid Waste and Street Maintenance, with a goal of maintaining availability at or above minimum service levels.

The National Western Center

The National Western Center (NWCO) oversees the City's role in the transformation of the National Western Center site into a year-round destination and regional asset. While NWCO is budgeted within DOTI, the Mayor has assigned responsibility for the design, planning, and construction of the National Western Center to NWCO per Executive Order 141. More information can be found at: http://www.nationalwesterncenter.com.

The campus will encompass a wide range of focuses, including entertainment, food, animal health and performance, water, energy, agriculture, livestock, equestrian activities, sustainability, and environmental stewardship. Located in the Globeville and Elyria-Swansea (GES) community, this redevelopment initiative continues to strengthen North Denver by fostering community connections and creating both economic and social opportunities.

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Department Budget

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
General Fund Expenditures by Agency					
Office of the Executive Director	47,043,409	45,246,364	45,616,354	369,990	0.82%
National Western Center Office	2,426,850	3,191,403	3,201,385	9,982	0.31%
Utilities/Solid Waste	2,477,494	2,271,435	2,291,669	20,234	0.89%
Department of Transportation Project Delivery	23,552,492	20,040,555	19,840,217	(200,338)	(1.00%)
Department of Transportation Operations	49,608,745	43,485,435	43,991,374	505,939	1.16%
General Fund Expenditures Total	**125,108,989**	**114,235,192**	**114,940,999**	**705,807**	**0.62%**
General Fund Expenditures by Type					
Personnel Services	88,178,349	82,715,153	83,820,960	1,105,807	1.34%
Services and Supplies	36,758,497	31,394,400	31,008,642	(385,758)	(1.23%)
Capital Equipment	74,062	12,426	11,397	(1,029)	(8.28%)
Internal Services and Misc.	98,081	113,213	100,000	(13,213)	(11.67%)
General Fund Expenditures Total	**125,108,989**	**114,235,192**	**114,940,999**	**705,807**	**0.62%**
Other Program Funding Sources					
Internal Service Funds Expenditures by Agency					
Asphalt Plant	7,986,362	18,767,282	9,759,473	(9,007,809)	(48.00%)
Internal Service Funds Expenditures Total	**7,986,362**	**18,767,282**	**9,759,473**	**(9,007,809)**	**(48.00%)**
Internal Service Funds Expenditures by Type					
Personnel Services	819,022	895,252	1,273,211	377,959	42.22%
Services and Supplies	7,062,841	17,354,211	8,319,514	(9,034,697)	(52.06%)
Capital Equipment	61,494	458,405	-	(458,405)	(100.00%)
Internal Services and Misc.	43,004	59,414	166,748	107,334	180.65%
Internal Service Funds Expenditures Total	**7,986,362**	**18,767,282**	**9,759,473**	**(9,007,809)**	**(48.00%)**
Enterprise Fund Expenditures by Agency					
Wastewater Administration	87,160,828	110,640,146	112,775,186	2,135,040	1.93%
Wastewater Operations	23,111,968	31,768,488	29,331,923	(2,436,565)	(7.67%)
Right-of-Way Services	11,363,492	14,343,012	14,449,064	106,052	0.74%
Capital Projects Management	9,978,741	13,326,237	13,574,453	248,216	1.86%
Sidewalks Administration	470,534	7,656,530	3,988,173	(3,668,357)	(47.91%)
Sidewalks Operations	-	87,651	85,103	(2,548)	(2.91%)
Sidewalks Capital	-	-	335,049	335,049	0.00%
Enterprise Funds Total	**132,085,563**	**177,822,064**	**174,538,951**	**(3,283,113)**	**(1.85%)**
Enterprise Fund Expenditures by Type					
Personnel Services	47,013,333	59,847,843	58,654,702	(1,193,141)	(1.99%)
Services and Supplies	78,173,219	98,491,178	100,492,663	2,001,485	2.03%
Capital Equipment	2,328,957	7,066,584	3,275,127	(3,791,457)	(53.65%)
Internal Services and Misc.	4,570,054	12,416,459	12,116,459	(300,000)	(2.42%)
Enterprise Funds Total	**132,085,563**	**177,822,064**	**174,538,951**	**(3,283,113)**	**(1.85%)**
Special Revenue Funds Expenditures					
General Government	60,256,219	86,357,386	65,448,355	(20,909,031)	(24.21%)
Special Revenue Funds Total	**60,256,219**	**86,357,386**	**65,448,355**	**(20,909,031)**	**(24.21%)**
Grants					
General Government	2,454,098	2,640,998	813,728	(1,827,270)	(69.19%)
Grant/Other Capital Funds	83,216,248	47,432,496	61,708,523	14,276,027	30.10%
Grants Total	**85,670,346**	**50,073,494**	**62,522,251**	**12,448,757**	**24.86%**

	2025 Actuals	2026 Appropriated	2027 Proposed	$ Variance	% Variance
Capital Projects					
Capital Improvements	63,812,783	104,490,517	112,560,321	8,069,804	7.72%
Bond Project Funds	179,149,652	216,605,593	272,534,491	55,928,898	25.82%
Grant/Other Capital Funds	39,771,714	25,311,207	12,935,019	(12,376,188)	(48.90%)
Wastewater Management	75,025,315	63,900,000	43,000,000	(20,900,000)	(32.71%)
Sidewalks	3,658,055	33,006,714	36,617,500	3,610,786	10.94%
Capital Projects Total	**361,417,518**	**443,314,031**	**477,647,331**	**34,333,300**	**7.74%**
Other Program Funding Sources Total	**647,416,008**	**776,334,257**	**789,916,361**	**13,582,104**	**1.75%**
Department Expenditures Total	**772,524,997**	**890,569,449**	**904,857,360**	**14,287,911**	**1.60%**
Personnel Full Time Equivalents (FTE) Total					
General Fund Operations	847.34	691.10	672.70	(18.40)	(2.66%)
General Government	305.68	304.38	310.63	6.25	2.05%
Asphalt Plant	9.00	9.00	11.00	2.00	22.22%
Wastewater Management	406.19	408.68	403.13	(5.55)	(1.36%)
Sidewalks	-	8.05	14.05	6.00	74.53%
Personnel Full Time Equivalents (FTE) Total	**1,568.21**	**1,421.21**	**1,411.51**	**(9.70)**	**(0.68%)**
General Fund Revenue					
Highway Users	22,430,359	23,005,955	23,712,268	706,313	3.07%
Licenses and Permits	20,937,314	20,743,687	21,923,383	1,179,696	5.69%
Fines and Forfeits	26,314,495	25,931,242	26,813,921	882,679	3.40%
Interest Income	0	-	-	-	0.00%
Fees	2,131,122	2,202,995	2,290,095	87,100	3.95%
Charges for Services	554,348	500,000	525,000	25,000	5.00%
Use Charges	16,917,507	16,814,850	17,698,779	883,929	5.26%
Internal Service and Indirect Cost	4,596,211	4,755,590	4,755,590	-	0.00%
Miscellaneous Other	1,343,027	1,843,722	1,849,752	6,030	0.33%
General Fund Revenue Total	**95,224,383**	**95,798,041**	**99,568,788**	**3,770,747**	**3.94%**
Internal Service Funds Revenue					
Internal Service and Indirect Cost	9,118,207	9,500,000	9,500,000	-	0.00%
Internal Service Funds Revenue Total	**9,118,207**	**9,500,000**	**9,500,000**	**-**	**0.00%**
Enterprise Fund Revenue					
Property	475,672	291,958	291,958	-	0.00%
Licenses and Permits	(125)	-	-	-	0.00%
Interest Income	9,209,799	4,184,303	4,184,303	-	0.00%
Fees	1,610,048	1,196,197	1,196,197	-	0.00%
Charges for Services	262,975,094	238,994,264	249,449,920	10,455,656	4.37%
Use Charges	-	37,594,775	37,796,366	201,591	0.54%
Internal Service and Indirect Cost	3,861,742	2,211,150	2,211,150	-	0.00%
Investment Service	(931,674)	-	-	-	0.00%
Miscellaneous Other	2,196,705	3,065,600	1,300,000	(1,765,600)	(57.59%)
Enterprise Funds Revenue Total	**279,397,261**	**287,538,247**	**296,429,894**	**8,891,647**	**3.09%**
Revenue Total	**383,739,850**	**392,836,288**	**405,498,682**	**12,662,394**	**3.22%**

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Significant Budget Changes

2027 Change Description	FTEs	Dollars
General Fund - Agencywide		
Personnel Services		
• Add 5 FTE, including 4 Project Manager Engineering Seniors and an Engineer Senior, to support the Vibrant Bond. These positions are fully funded by the bond so there is no General Fund budget impact.	5.00	-
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(13.40)	-
• Extend an expiring, limited Infrastructure Program Manager and move to the Vibrant Bond. The budget decrease reflects the move from the General Fund to Vibrant Bond. The FTE count remains in DOTI.	-	(228,600)
General Fund - Office of the Executive Director		
Personnel Services		
• Restore one-time budget moved to services and supplies in 2026.	-	400,000
Services and Supplies		
• Add budget moved from other divisions and account codes to support logistics needs in 2027.	-	252,400
• Remove one-time budget moved to services and supplies in 2026.	-	(419,600)
Capital Equipment and Internal Services		
• Move internal services budget to services and supplies for logistics.	-	(8,300)
General Fund - Mayor's Office of the National Western Center		
Personnel Services		
• Hold a Project Manager Engineering Senior vacant until January 2028.	(1.00)	(161,400)
General Fund - Utilities - Solid Waste		
Services and Supplies		
• Remove budget moved to services and supplies in 2026.	-	(45,000)
General Fund - Department of Transportation - Transportation and Mobility Planning		
Personnel Services		
• Eliminate vacant positions, including a Project Manager Engineering Senior, a City Planner Senior, and a Project Manager Principal.	(3.00)	(603,700)
• Eliminate a vacant Project Manager Engineering Senior to offset converting an Engineer Architect Senior set to expire in 2026 to unlimited.	(1.00)	(165,800)
Services and Supplies		
• Move budget to services and supplies in the Office of the Executive Director Division.	-	(114,200)
Capital Equipment and Internal Services		
• Add internal services budget moved from Transportation Operations Division to align with actual spend.	-	3,600
General Fund - Department of Transportation - Operations		
Personnel Services		
• Eliminate vacant positions, including an Administrator I, a Land Surveyor, and a Plans Review Supervisor.	(3.00)	(383,700)
• Move a Utility Worker II and an Equipment Operator III to the Asphalt Internal Service Fund.	(2.00)	(161,100)
• Remove on-call budget.	-	(129,500)
Services and Supplies		
• Restore one-time budget moved from services and supplies in 2026.		65,600
• Move budget to services and supplies in the Office of the Executive Director Division.	-	(125,000)
Capital Equipment and Internal Services		

2027 Change Description	FTEs	Dollars
• Move budget to services and supplies in the Office of the Executive Director Division and internal services in the Transportation and Mobility Planning Division.	-	(8,500)
General Fund - Revenue		
• Add parking meter revenue to reflect an additional third hour parking option that went into effect in August 2026.	-	1,168,000
• Add parking meter bagging fee revenue to reflect a fee increase from $25 to $50.	-	1,000,000
• Increase parking fine revenue to align with 2027 projections. There are no changes to fine schedules.	-	882,700
• Increase Highway Users Tax Fund revenue to align with 2027 projections provided by the Colorado Department of Transportation.	-	706,300
Special Revenue Funds		
• Add 3 limited Parking and Speed Citation Technicians and a limited Business Operations Administrator to the Transportation and Mobility SRF to support the First Level Review Program.	4.00	374,600
• Add two 0.5 Eligibility Technician IIs to the Volume-Based Trash Pricing SRF to support the eligibility verification process. These positions are partially funded by the Sidewalk Enterprise Fund.	1.00	86,600
• Reduce Planned Fleet Replacement SRF expenditures to align with the General Fund transfer in 2027, which was reduced to offset growth in DPD and DFD. No replacement vehicles are planned for those agencies in 2027.	-	(10,600,000)
• Remove Transportation and Mobility SRF budget that rolled from 2025 to 2026. The 2027 budget only includes new revenue. Any remaining unspent budget in 2026 can be spent in 2027.	-	(6,005,300)
• Reduce Volume-Based Trash Pricing SRF budget to reflect planned spend in 2027.	-	(1,917,100)
• Reduce Transportation and Mobility SRF operating expenditures to align with the 2027 revenue projection and the 2027 spending plan.	-	(1,848,800)
• Reduce Transportation and Mobility SRF operating expenditures to make a transfer to the Capital Improvement Fund for projects supporting traffic calming, pedestrian crossing enhancements, and signal movement upgrades.	-	(1,000,000)
Grants		
• Add capital grant expenditures for multiple programs to reflect 2027 project plans. See the grants section of the budget book for more details.	-	13,465,900
• Reduce expenditures in the Cancer, Cardiovascular, and Pulmonary Disease grant per the 2027 spending plan, and extend limited positions previously set to expire June 2026 to align with the new grant term. This includes 4 Program Administrators, 3 Program Coordinators, a Program Manager, and an Administrator I.	3.75	(467,500)
• Remove expenditures in the Denver Culture of Safety Education Program grant, which expires in 2026, and remove expiring, limited positions, including a Program Administrator and a Program Manager.	(1.50)	(357,900)
• Remove expenditures in the expiring East Colfax Safer Main Streets grant, and remove an expiring, limited Program Coordinator.	(0.25)	(307,900)
• Remove expenditures and remove an expiring, limited Program Coordinator in the Vision Zero Safety Awareness Program grant.	(0.75)	(24,100)
The budgeted vacancy savings is $3,174,938.		
Internal Service Fund - Asphalt Plant		
Personnel Services		
• Restore one-time budget moved to services and supplies in 2026.	-	614,800
• Add a Utility Worker and an Equipment Operator III, moved from the General Fund.	2.00	161,100
• Remove budget that rolled from 2025 to 2026. The 2027 budget only includes new revenue. Any remaining unspent budget in 2026 can be spent in 2027.	-	(396,100)
Services and Supplies		
• Remove budget that rolled from 2025 to 2026. The 2027 budget only includes new revenue. Any remaining unspent budget in 2026 can be spent in 2027.	-	(8,105,100)
• Remove one-time budget moved to services and supplies in 2026.	-	(929,600)
Capital Equipment and Internal Services		

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2027 Change Description	FTEs	Dollars
• Restore one-time budget moved to services and supplies in 2026.	-	313,400
• Remove capital equipment budget that rolled from 2025 to 2026. The 2027 budget only includes new revenue. Any remaining unspent budget in 2026 can be spent in 2027.	-	(458,400)
• Remove internal services budget that rolled from 2025 to 2026. The 2027 budget only includes new revenue. Any remaining unspent budget in 2026 can be spent in 2027.	-	(206,000)
Enterprise Fund - Sidewalks		
Personnel Services		
• Add 3 limited FTEs to execute the Sidewalk Implementation Plan, including an Engineer, a Project Manager Engineering Associate, and a Project Manager Engineering Senior.	3.00	452,300
• Add an Engineer Senior and a Project Manager Engineering Senior to support ongoing Sidewalk Program needs.	2.00	335,000
• Add two 0.5 Eligibility Technician IIs to support the eligibility verification process. These positions are partially funded by the Volume-Based Trash Pricing SRF.	1.00	86,600
• Remove one-time budget in 2026 established to create flexibility while DOTI determined how resources should be allocated between city employees and contract dollars for program implementation. The 2027 personnel budget and FTE count align with DOTI's current strategy.	-	(3,400,000)
Services and Supplies		
• Add professional services budget for 2027 needs, including billing software.	-	368,000
• Remove one-time professional services budget in 2026.	-	(600,000)
Capital Equipment and Internal Services		
• Add internal services budget to pay for estimated services provided by General Fund agencies, as calculated through the annual cost allocation plan.	-	1,000,000
• Remove one-time billings for services internal services budget in 2026.	-	(1,300,000)
• Remove one-time vehicle capital equipment budget in 2026.	-	(300,000)
Sidewalks - Revenue		
• Add one-time transfer revenue from the Sidewalks Fleet Enterprise Funds.	-	300,000
• Add sidewalk fee revenue reflecting a rate increase of 0.26%, effective January 1, 2027.	-	201,600
Enterprise Fund - Wastewater		
Personnel Services		
• Add a Project Manager Senior and an Engineer Architect Manager to support the Vibrant Bond. These positions are fully funded by the bond so there is no General Fund budget impact.	2.00	-
• Remove on-call FTE count, with no corresponding budget decrease, per citywide adjustment.	(6.55)	-
• Eliminate a vacant Accountant Senior.	(1.00)	(121,500)
Services and Supplies		
• Add budget for Metro Water Recovery sewer treatment charges to align with projected 2027 fees.	-	2,073,500
• Add budget to repair and replace items in lift stations to prevent backups in the City's sanitary and storm lines.	-	500,000
• Restore one-time budget moved to capital equipment in 2026.		164,500
• Remove one-time budget for lift stations and maintenance fees in 2026.		(507,400)
Capital Equipment and Internal Services		
• Add capital equipment budget to replace utility vehicles.	-	3,140,000
• Add budget for capital equipment items to support green infrastructure projects.	-	86,100
• Remove one-time capital equipment budget in 2026.	-	(6,557,100)
• Remove one-time capital equipment budget moved from services and supplies in 2026.	-	(164,500)
Wastewater Revenue		
• Add revenue for utility rate increases tied to the Consumer Price Index (CPI), effective January 1, 2027.	-	10,455,700
• Reduce transfer revenue in the Wastewater Fleet Enterprise Funds from the Wastewater Operating Enterprise Funds to align with planned vehicle purchases from the Fleet EF in 2027.	-	(2,065,600)

The budgeted vacancy savings is $3,174,938.

Budget Detail

Office of the Executive Director (5011000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	21,075,229	18,627,831	19,173,773	545,942	2.93%
Services and Supplies	25,922,768	26,579,869	26,412,684	(167,185)	(0.63%)
Capital Equipment	26,302	11,835	11,397	(438)	(3.70%)
Internal Services and Misc.	19,109	26,829	18,500	(8,329)	(31.04%)
General Fund Expenditures Total	**47,043,409**	**45,246,364**	**45,616,354**	**369,990**	**0.82%**
General Fund Expenditures by Activity					
Accounting	756,750	712,463	812,275	99,812	14.01%
Administration	10,210,024	7,545,838	7,021,140	(524,698)	(6.95%)
Collections	-	7,134	7,132	(2)	(0.03%)
Contract Administration	1,969,209	1,828,116	1,816,474	(11,642)	(0.64%)
Denver Action Team	234	-	-	-	0.00%
FIN NDCC Support	-	600	600	-	0.00%
Finance - Logistics	1,793,679	1,800,645	87,626	(1,713,019)	(95.13%)
Lighting Construction	57,901	242,617	242,617	-	0.00%
Lighting Repair and Maintenance	3,161,836	3,291,413	3,291,413	-	0.00%
Maintenance	7,931,303	8,316,046	8,516,571	200,525	2.41%
Materials Handling	6,648,914	7,823,128	7,823,128	-	0.00%
Office of Business and Community Engagement	711,929	456,914	462,198	5,284	1.16%
Office of Policy, Legislative Affairs and Special Initiatives	344,043	314,346	585,485	271,139	86.25%
Parts/Supplies	10,774,541	10,706,650	12,579,893	1,873,243	17.50%
Performance Office	974,347	818,987	820,570	1,583	0.19%
Public Information Office	342,458	229,481	237,859	8,378	3.65%
Replacement	(290)	-	-	-	0.00%
Research and Analysis	481,545	465,109	481,482	16,373	3.52%
Safety Program	512,806	417,177	434,891	17,714	4.25%
Uniforms/PPE	372,179	269,700	395,000	125,300	46.46%
General Fund Expenditures Total	**47,043,409**	**45,246,364**	**45,616,354**	**369,990**	**0.82%**
Other Program Funding Sources					
Capital Grants					
Advanced Transportation and Congestion Management Technologies Deployment	830,169	77,051	-	(77,051)	(100.00%)
Alameda Underpass Imp	-	410,526	821,053	410,527	100.00%
Broadway Station & I-25 Safety/Access Imps-Phase 2	9,650,388	2,402,506	715,824	(1,686,682)	(70.21%)
CDOT Nonattainment Area Air Pollution Mitigation Enterprise	-	85,714	171,429	85,715	100.00%
Central Denver/BNSF Railroad Crossing Elimination	-	378,947	757,895	378,948	100.00%
Denver Passive Pedestrian Detection	374,661	-	-	-	0.00%
Denver Trails to Transit	-	75,000	150,000	75,000	100.00%
DENVER TSSIP - 2012	28,143	-	-	-	0.00%
Denver's Safety Revolution: Making Safer Streets for All (SS4A)	-	698,857	1,397,714	698,857	100.00%
East Colfax Avenue Bus Rapid Transit	51,341,729	24,078,450	27,474,563	3,396,113	14.10%
Highline Canal Underpass at Yale Ave	1,074,171	1,608,375	1,199,669	(408,706)	(25.41%)
Highway Safety Improvement Program	394,035	1,693,981	3,281,450	1,587,469	93.71%
HUD- Community Project Funding - 16th St Mall	750,000	-	-	-	0.00%
ITS Systems	416,753	-	-	-	0.00%

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Office of the Executive Director (5011000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Jewell/Evans Station Bike & Pedestrian Bridge	2,854,335	2,108,990	1,189,297	(919,693)	(43.61%)
Metro Vision Regional Transportation Plan	-	26,087	52,174	26,087	100.00%
North Central Community Transportation Network Multimodal Improvements	-	249,743	499,486	249,743	100.00%
Reunited Denver	-	3,547,468	7,094,936	3,547,468	100.00%
RTD Bus Livability	2,959,310	-	-	-	0.00%
RTD DRCOG - Surface Transportation Block Grant	-	257,067	514,133	257,066	100.00%
Safe Routes to School	152,104	-	-	-	0.00%
Safer Main Streets	4,903,508	2,474,889	2,926,954	452,065	18.27%
Sheridan Blvd, Miss, & Morrison Intersection Safety Imprv	-	197,802	395,604	197,802	100.00%
South Platte River Trail Improvements	5,291,386	1,500,150	2,006,314	506,164	33.74%
Stanley British Ped Safety Imps	-	45,300	90,599	45,299	100.00%
TIP Buchtel and Evans Improvement	39,848	1,692,454	3,374,752	1,682,298	99.40%
TIP Program for Bayaud Ave & Phil Milstein Park	-	633,334	1,266,666	633,332	100.00%
Traffic Signal Investments	44,814	52,035	101,263	49,228	94.61%
Traffic Signal Technology Deployment	92,030	-	-	-	0.00%
Transit Oriented Communities	-	571,429	1,142,857	571,428	100.00%
Vision Zero	545,096	24,078	-	(24,078)	(100.00%)
Washington Street Livability Project	1,473,767	2,542,263	5,083,891	2,541,628	99.98%
Capital Grants Total	**83,216,248**	**47,432,496**	**61,708,523**	**14,276,027**	**30.10%**
Operating Grants					
Cancer, Cardiovascular, and Pulmonary Disease Program	806,110	902,489	435,000	(467,489)	(51.80%)
Clean Transit Enterprise	-	96,364	172,727	76,363	79.24%
Culture of Safety Education Program	274,433	357,939	-	(357,939)	(100.00%)
Front Range Waste Diversion	0	-	-	-	0.00%
Geocoding Project	66,790	-	-	-	0.00%
Mobility Innovation Grant	4,414	30,086	-	(30,086)	(100.00%)
RTD Partnership Program	479,793	834,205	-	(834,205)	(100.00%)
Safe Routes to School	162,517	87,741	172,550	84,809	96.66%
Safer Main Streets	25,623	307,873	-	(307,873)	(100.00%)
State and Local Fiscal Recovery Funds	214,280	2,000	-	(2,000)	(100.00%)
Statewide Internet Portal Authority (SIPA)	-	22,301	33,451	11,150	50.00%
Operating Grants Total	**2,033,959**	**2,640,998**	**813,728**	**(1,827,270)**	**(69.19%)**
General Government SRF					
Internal Billings and Reimbursements	-	63,570	64,497	927	1.46%
Planned Fleet Fund	17,653,297	21,526,053	10,926,053	(10,600,000)	(49.24%)
Sidewalk Repair Revolving Fund	42,079	-	-	-	0.00%
Volume-Based Trash Pricing Program	5,818	-	-	-	0.00%
Special Revenue Funds Total	**17,701,194**	**21,589,623**	**10,990,550**	**(10,599,073)**	**(49.09%)**
Capital Projects					
DOTI Debt Payments	10,207,403	9,077,858	5,200,320	(3,877,538)	(42.71%)
DOTI Matching Funds	230,450	-	-	-	0.00%
DOTI Annual Programs	4,857,294	17,677,555	21,461,165	3,783,610	21.40%
DOTI Studies/Implementation	390,989	58,279	-	(58,279)	(100.00%)
DOTI Improvement Projects	7,045,598	12,375,980	21,135,000	8,759,020	70.77%
Facility CIP Projects	878,197	813,400	1,750,000	936,600	115.15%
Other Agency Capital Project	(2,321,189)	-	-	-	0.00%
Transportation and Mobility Capital Projects	-	-	1,000,000	1,000,000	0.00%
Facilities Plan & Mgmt Cap Maintenance	731,608	-	-	-	0.00%

Office of the Executive Director (5011000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
DOTI Capital Maintenance	41,792,432	64,487,445	62,013,836	(2,473,609)	(3.84%)
National Western Center 2016 Project Bonds	199,176	-	-	-	0.00%
National Western Center 2018A Bonds - Tax-Exempt	2,096,098	-	-	-	0.00%
National Western Center 2021A Bonds - Tax-Exempt	3,266,902	-	-	-	0.00%
National Western Center 2016 Project Bonds - Taxable	281,169	-	-	-	0.00%
National Western Center 2018B Bonds - Taxable	2,264,556	-	-	-	0.00%
Convention Center 2021A Bonds - Tax-Exempt	5,130,102	-	-	-	0.00%
Elevate Denver General Obligation Bond Fund	7,125,953	619,689	174,237	(445,452)	(71.88%)
Elevate Denver GO Bond 2019A	1,567,668	-	-	-	0.00%
Elevate Denver GO Bond 2019C	9,122,525	1,048,346	428,813	(619,533)	(59.10%)
Elevate Denver GO Bond 2020A	21,744,874	5,851,352	3,793,551	(2,057,801)	(35.17%)
Elevate Denver GO Bond 2022A	77,868,355	56,926,091	37,954,547	(18,971,544)	(33.33%)
Elevate Denver GO Bond 2024A	23,103,624	70,745,980	37,178,290	(33,567,690)	(47.45%)
RISE Denver GO Bond 2022C Taxable	-	-	52,000	52,000	0.00%
RISE Denver GO Bond 2022B	15,954,328	11,572,429	18,080,007	6,507,578	56.23%
RISE Denver GO Bond 2024B	9,424,323	69,841,706	76,909,982	7,068,276	10.12%
Vibrant Denver GO Bond 2026A	-	-	68,220,799	68,220,799	0.00%
Vibrant Denver GO Bond 2026B	-	-	29,742,265	29,742,265	0.00%
Denver Art Museum Rehabilitation/ Improvements	2,285	-	-	-	0.00%
Colfax Bus Rapid Transit Aurora Contribution	136,337	5,620,120	4,500,000	(1,120,120)	(19.93%)
Culture & Recreation SRF	6,452,217	-	-	-	0.00%
Globeville TIF Improvements Fund	315,838	-	250,000	250,000	0.00%
40th Avenue Bridge Devolution	840	-	-	-	0.00%
Colorado Convention Center Capital Fund	66,757	-	7,955,699	7,955,699	0.00%
National Western Center CSU Facilities Development Fund	1,868,929	3,500,000	92,553	(3,407,447)	(97.36%)
National Western WSSA Campus Development Fund	24,845,133	15,425,000	29,043	(15,395,957)	(99.81%)
Colorado Convention Center (CCC) Expansion	2,465,961	-	-	-	0.00%
Convention Center Settlement Funds	1,449,513	-	-	-	0.00%
High Line Canal/Yale Avenue Improvements	366,219	766,087	76,100	(689,987)	(90.07%)
Capital Improvement Claims Settlement	66,113	-	31,624	31,624	0.00%
East Corridor COP - 38507	43,263	-	-	-	0.00%
Public Art Contributions	189,603	-	-	-	0.00%
DOTI Capital Contributions	163,135	-	-	-	0.00%
16th Street Mall Waterline Replacement IGA	1,339,572	-	-	-	0.00%
Capital Projects Total	**282,734,148**	**346,407,317**	**398,029,831**	**51,622,514**	**14.90%**
Other Program Funding Sources Total	**385,685,549**	**418,070,434**	**471,542,632**	**53,472,198**	**12.79%**
Program Expenditures Total	**432,728,958**	**463,316,798**	**517,158,986**	**53,842,188**	**11.62%**
General Fund FTE					
Administration	13.95	8.65	6.70	(1.95)	(22.54%)
Office of Policy, Legislative Affairs and Special Initiatives	6.95	2.00	2.95	0.95	47.50%
Performance Office	7.00	5.00	5.00	-	0.00%
Public Information Office	1.95	0.95	0.95	-	0.00%
Safety Program	11.00	3.00	3.00	-	0.00%
Office of Business and Community Engagement	7.00	2.00	2.00	-	0.00%
Administration	6.23	4.73	4.50	(0.23)	(4.86%)

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Office of the Executive Director (5011000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Research and Analysis	3.95	2.70	2.70	-	0.00%
Contract Administration	15.00	13.50	12.50	(1.00)	(7.41%)
Collections	1.11	0.11	-	(0.11)	(100.00%)
Finance - Logistics	22.00	19.00	-	(19.00)	(100.00%)
Administration	17.00	16.00	16.00	-	0.00%
Maintenance	70.00	69.00	69.00	-	0.00%
Accounting	6.00	5.00	6.00	1.00	20.00%
Parts/Supplies	-	-	19.00	19.00	0.00%
General Fund FTE Total	**189.14**	**151.64**	**150.30**	**(1.34)**	**(0.88%)**
Grants					
Cancer, Cardiovascular, and Pulmonary Disease Program	7.50	3.75	7.50	3.75	100.00%
Culture of Safety Education Program	-	1.50	-	(1.50)	(100.00%)
Safe Routes to School	0.80	-	-	-	0.00%
Safer Main Streets	-	0.25	-	(0.25)	(100.00%)
Vision Zero	3.00	0.75	-	(0.75)	(100.00%)
Grants FTE Total	**11.30**	**6.25**	**7.50**	**1.25**	**20.00%**
Internal Billings and Reimbursements	-	0.50	0.50	-	0.00%
Other Program Funds FTE Total	**11.30**	**6.75**	**8.00**	**1.25**	**18.52%**
FTE Total	**200.44**	**158.39**	**158.30**	**(0.09)**	**(0.06%)**
General Fund Revenue					
Highway Users	22,430,359	23,005,955	23,712,268	706,313	3.07%
Licenses and Permits	5,710	-	-	-	0.00%
Fines and Forfeits	56,735	65,000	65,000	-	0.00%
Interest Income	0	-	-	-	0.00%
Fees	3,976	33,468	33,468	-	0.00%
Internal Service and Indirect Cost	1,870,431	1,975,000	1,975,000	-	0.00%
Miscellaneous Other	(276,883)	-	-	-	0.00%
General Fund Revenue Total	**24,090,329**	**25,079,423**	**25,785,736**	**706,313**	**2.82%**
Vacancy Savings			(717,495)		

Mayor's Office of the National Western Center (5041000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	1,417,354	2,171,048	2,181,030	9,982	0.46%
Services and Supplies	1,008,849	1,018,355	1,018,355	-	0.00%
Internal Services and Misc.	648	2,000	2,000	-	0.00%
General Fund Expenditures Total	**2,426,850**	**3,191,403**	**3,201,385**	**9,982**	**0.31%**
General Fund Expenditures by Activity					
NWCO Administration	2,426,850	3,191,403	3,201,385	9,982	0.31%
Other Program Funding Sources					
General Government SRF					
National Western Center Campus Management	30,598	118,000	118,000	-	0.00%
Program Expenditures Total	**2,457,448**	**3,309,403**	**3,319,385**	**9,982**	**0.30%**
General Fund FTE					
NWCO Administration	8.00	13.00	12.00	(1.00)	(7.69%)
General Fund FTE Total	**8.00**	**13.00**	**12.00**	**(1.00)**	**(7.69%)**
Vacancy Savings			(84,975)		

Solid Waste (5052000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	1,836,085	1,712,591	1,777,825	65,234	3.81%
Services and Supplies	629,511	558,844	513,844	(45,000)	(8.05%)
Capital Equipment	11,898	-	-	-	0.00%
General Fund Expenditures Total	**2,477,494**	**2,271,435**	**2,291,669**	**20,234**	**0.89%**
General Fund Expenditures by Activity					
Administration	3,019	-	-	-	0.00%
Graffiti Program	783,726	691,895	730,249	38,354	5.54%
Keep Denver Beautiful	1,178,310	1,251,053	1,222,809	(28,244)	(2.26%)
Large Item Pickup	418	-	-	-	0.00%
Trash Collection	512,021	328,487	338,611	10,124	3.08%
General Fund Expenditures Total	**2,477,494**	**2,271,435**	**2,291,669**	**20,234**	**0.89%**
Other Program Funding Sources					
Front Range Waste Diversion Organic Collection Vehicles	420,139	-	-	-	0.00%
General Government SRF					
Volume-Based Trash Pricing Program	39,138,613	44,765,526	42,935,048	(1,830,478)	(4.09%)
Other Program Funding Sources Total	**39,558,752**	**44,765,526**	**42,935,048**	**(1,830,478)**	**(4.09%)**
Program Expenditures Total	**42,036,246**	**47,036,961**	**45,226,717**	**(1,810,244)**	**(3.85%)**
General Fund FTE					
Trash Collection	7.00	3.00	3.00	-	0.00%
Graffiti Program	5.58	8.58	8.00	(0.58)	(6.76%)
Keep Denver Beautiful	-	7.00	7.00	-	0.00%
General Fund FTE Total	**12.58**	**18.58**	**18.00**	**(0.58)**	**(3.12%)**
Other Program Funds FTE					
General Government SRF					
Volume-Based Trash Pricing Program	279.18	279.18	280.18	1.00	0.36%
FTE Total	**291.76**	**297.76**	**298.18**	**0.42**	**0.14%**
General Fund Revenue					
Charges for Services	1,648	-	-	-	0.00%
Miscellaneous Other	46	-	-	-	0.00%
General Fund Revenue Total	**1,695**	**-**	**-**	**-**	**0.00%**
Vacancy Savings			(67,663)		

Transportation and Mobility Planning (5071000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	23,075,548	19,712,561	19,622,777	(89,784)	(0.46%)
Services and Supplies	430,124	285,754	171,590	(114,164)	(39.95%)
Capital Equipment	1,784	-	-	-	0.00%
Internal Services and Misc.	45,036	42,240	45,850	3,610	8.55%
General Fund Expenditures Total	**23,552,492**	**20,040,555**	**19,840,217**	**(200,338)**	**(1.00%)**
General Fund Expenditures by Activity					
Infrastructure Administrative	1,733,497	1,515,766	1,595,450	79,684	5.26%
Infrastructure Bridge	1,753,306	1,809,563	1,621,421	(188,142)	(10.40%)
Infrastructure Interagency	4,654,311	3,917,476	3,900,764	(16,712)	(0.43%)
National Western Center	256,181	-	-	-	0.00%
NDCC Support	54,874	1,860	1,860	-	0.00%
PDA Administrative	203,626	648	-	(648)	(100.00%)
PDA Transportation Plan	160,319	100,614	103,769	3,155	3.14%
PDA Transportation Project Management	2,345,021	2,195,150	1,726,624	(468,526)	(21.34%)

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Transportation and Mobility Planning (5071000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Program Management	983,871	671,117	729,771	58,654	9%
Special Projects and Initiatives	246,295	2,444	1,150	(1,294)	(52.95%)
Transit Operations	-	2,000	2,000	-	0.00%
Transportation Administrative	87,679	24,828	6,750	(18,078)	(72.81%)
Transportation and Mobility Engineering	2,418,709	2,401,301	2,420,559	19,258	0.80%
Transportation Engineering Admin	-	2,000	2,000	-	0.00%
Transportation Implementation	6,000,981	5,262,410	5,669,164	406,754	7.73%
Transportation Mobility Planning	2,413,822	2,133,378	2,058,935	(74,443)	(3.49%)
Transportation Mobility Planning - Programs	240,000	-	-	-	0.00%
General Fund Expenditures Total	**23,552,492**	**20,040,555**	**19,840,217**	**(200,338)**	**(1.00%)**
General Government SRF					
Transportation and Mobility	2,538,925	18,235,536	9,571,754	(8,663,782)	(47.51%)
Program Expenditures Total	**26,091,417**	**38,276,091**	**29,411,971**	**(8,864,120)**	**(23.16%)**
General Fund FTE					
PDA Transportation Plan	2.00	1.00	1.00	-	0.00%
Transportation and Mobility Engineering	15.00	14.00	14.00	-	0.00%
Project Development	1.00	-	-	-	0.00%
Infrastructure Administrative	12.90	8.90	8.90	-	0.00%
Infrastructure Interagency	27.00	21.00	23.00	2.00	9.52%
Infrastructure Bridge	11.00	11.00	10.00	(1.00)	(9.09%)
NDCC Support	1.00	-	-	-	0.00%
National Western Center	4.00	-	-	-	0.00%
PDA Administrative	2.24	-	-	-	0.00%
Special Projects and Initiatives	3.00	-	-	-	0.00%
Program Management	8.00	4.00	4.00	-	0.00%
PDA Transportation Project Management	15.00	13.00	11.00	(2.00)	(15.38%)
Transportation Administrative	2.00	-	-	-	0.00%
Transportation Mobility Planning	20.00	13.00	12.00	(1.00)	(7.69%)
Transportation Implementation	41.00	29.00	33.00	4.00	13.79%
General Fund FTE Total	**165.14**	**114.90**	**116.90**	**2.00**	**1.74%**
Other Program Funds FTE					
General Government SRF					
Transportation and Mobility	6.20	5.45	5.45	-	0.00%
FTE Total	**171.34**	**120.35**	**122.35**	**2.00**	**1.66%**
General Fund Revenue					
Fees	40	35,000	35,000	-	0.00%
General Fund Revenue Total	**40**	**35,000**	**35,000**	**-**	**0.00%**
Vacancy Savings			(763,210)		

Transportation Operations (5081000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
General Fund Expenditures by Type					
Personnel Services	40,774,133	40,491,122	41,065,555	574,433	1.42%
Services and Supplies	8,767,246	2,951,578	2,892,169	(59,409)	(2.01%)
Capital Equipment	34,078	591	-	(591)	(100.00%)
Internal Services and Misc.	33,288	42,144	33,650	(8,494)	(20.15%)
General Fund Expenditures Total	**49,608,745**	**43,485,435**	**43,991,374**	**505,939**	**1.16%**
General Fund Expenditures by Activity					
Administration	6,452,145	5,699,207	5,925,144	225,937	3.96%
Alley Paving and Grading	-	29,335	29,335	-	0.00%
Concrete Repair and Construction	683,576	734,385	683,430	(50,955)	(6.94%)
Curbside Management	4,365,940	1,828,876	1,879,133	50,257	2.75%

Transportation Operations (5081000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Customer Service	327,747	299,079	296,159	(2,920)	(0.98%)
Development Services	404,707	520,835	547,714	26,879	5.16%
Engineering and Regulatory	852,580	691,619	603,429	(88,190)	(12.75%)
Inspection	5,633,388	4,442,539	4,606,530	163,991	3.69%
Permitting and Enforcement	9,432,198	5,455,202	5,526,313	71,111	1.30%
Pothole Patching	1,226,022	1,348,896	1,394,217	45,321	3.36%
Signals, Signs and Markings	7,252,543	7,453,368	7,414,063	(39,305)	(0.53%)
Snow Removal	1,102,563	2,756,734	2,756,734	-	0.00%
Street and Alley Sweeping	3,540,609	3,670,307	3,881,245	210,938	5.75%
Street Resurfacing and Reconstruction	4,771,754	5,476,536	5,429,951	(46,585)	(0.85%)
Survey	1,508,840	1,314,104	1,202,077	(112,027)	(8.52%)
Transportation Mgmt Center	2,054,134	1,764,413	1,815,900	51,487	2.92%
General Fund Expenditures Total	**49,608,745**	**43,485,435**	**43,991,374**	**505,939**	**1.16%**
Other Program Funding Sources					
General Government SRF					
Transportation and Mobility	846,888	1,648,701	1,833,003	184,302	11.18%
Other Program Funding Sources Total	**846,888**	**1,648,701**	**1,833,003**	**184,302**	**11.18%**
Program Expenditures Total	**50,455,633**	**45,134,136**	**45,824,377**	**690,241**	**1.53%**
General Fund FTE					
Transportation Mgmt Center	11.00	12.00	12.00	-	0.00%
Signals, Signs and Markings	82.12	70.12	64.00	(6.12)	(8.73%)
Curbside Management	26.00	17.00	17.00	-	0.00%
Administration	45.00	39.00	39.00	-	0.00%
Customer Service	4.00	3.00	3.00	-	0.00%
Street Resurfacing and Reconstruction	80.10	69.10	60.00	(9.10)	(13.17%)
Pothole Patching	18.00	16.00	16.00	-	0.00%
Street and Alley Sweeping	44.00	42.00	43.00	1.00	2.38%
Concrete Repair and Construction	9.00	9.00	8.00	(1.00)	(11.11%)
Administration	7.00	5.00	5.00	-	0.00%
Survey	12.00	10.00	9.00	(1.00)	(10.00%)
Inspection	47.00	34.00	34.00	-	0.00%
Development Services	3.00	2.50	2.50	-	0.00%
Engineering and Regulatory	5.00	4.00	3.00	(1.00)	(25.00%)
Permitting and Enforcement	79.26	60.26	60.00	(0.26)	(0.43%)
General Fund FTE Total	**472.48**	**392.98**	**375.50**	**(17.48)**	**(4.45%)**
Other Program Funds FTE					
General Government SRF					
Transportation and Mobility	9.00	13.00	17.00	4.00	30.77%
Other Program Funds FTE Total	**9.00**	**13.00**	**17.00**	**4.00**	**30.77%**
FTE Total	**481.48**	**405.98**	**392.50**	**(13.48)**	**(3.32%)**
General Fund Revenue					
Licenses and Permits	20,931,604	20,743,687	21,923,383	1,179,696	5.69%
Fines and Forfeits	26,257,760	25,866,242	26,748,921	882,679	3.41%
Fees	2,127,106	2,134,527	2,221,627	87,100	4.08%
Charges for Services	552,700	500,000	525,000	25,000	5.00%
Use Charges	16,917,507	16,814,850	17,698,779	883,929	5.26%
Internal Service and Indirect Cost	2,725,780	2,780,590	2,780,590	-	0.00%
Miscellaneous Other	1,619,623	1,843,722	1,849,752	6,030	0.33%
General Fund Revenue Total	**71,132,080**	**70,683,618**	**73,748,052**	**3,064,434**	**4.34%**
Vacancy Savings			(1,541,595)		

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Asphalt Plant (67100-5054000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	819,022	895,252	1,273,211	377,959	42.22%
Services and Supplies	7,062,841	17,354,211	8,319,514	(9,034,697)	(52.06%)
Capital Equipment	61,494	458,405	-	(458,405)	(100.00%)
Internal Services and Misc.	43,004	59,414	166,748	107,334	180.65%
Expenditures Total	**7,986,362**	**18,767,282**	**9,759,473**	**(9,007,809)**	**(48.00%)**
Expenditures by Activity					
Administration	471,417	531,036	477,493	(53,543)	(10.08%)
Capital Improvements	327,115	4,234,100	-	(4,234,100)	(100.00%)
Equipment Repair	308,231	699,999	-	(699,999)	(100.00%)
Production - Direct Costs	6,473,773	9,513,500	9,281,980	(231,520)	(2.43%)
Production - Indirect Costs/Overhead	405,826	750,001	-	(750,001)	(100.00%)
Reserve	-	2,580,241	-	(2,580,241)	(100.00%)
Vehicle/Equipment Replacement/Expansion	-	458,405	-	(458,405)	(100.00%)
Expenditures Total	**7,986,362**	**18,767,282**	**9,759,473**	**(9,007,809)**	**(48.00%)**
Internal Service Funds FTE					
Administration	2.00	2.00	2.00	-	0.00%
Production - Direct Costs	7.00	7.00	9.00	2.00	28.57%
Internal Service Funds FTE Total	**9.00**	**9.00**	**11.00**	**2.00**	**22.22%**
FTE Total	**9.00**	**9.00**	**11.00**	**2.00**	**22.22%**
Internal Service Fund Revenue					
Internal Service and Indirect Cost	9,118,207	9,500,000	9,500,000	-	0.00%
Internal Service Fund Revenue Total	**9,118,207**	**9,500,000**	**9,500,000**	**-**	**0.00%**

Wastewater Administration (72000-5061000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	7,988,951	8,728,246	8,839,802	111,556	1.28%
Services and Supplies	75,481,180	92,609,043	94,666,267	2,057,224	2.22%
Capital Equipment	43,088	33,740	-	(33,740)	(100.00%)
Internal Services and Misc.	3,647,609	9,269,117	9,269,117	-	0.00%
Expenditures Total	**87,160,828**	**110,640,146**	**112,775,186**	**2,135,040**	**1.93%**
Expenditures by Activity					
Accounting Services	73,883,004	91,136,913	93,054,921	1,918,008	2.10%
Administrative Services	4,723,706	7,293,944	7,718,610	424,666	5.82%
Customer Services	3,504,090	6,702,585	6,254,731	(447,854)	(6.68%)
Finance	608,510	694,424	629,427	(64,997)	(9.36%)
Finance - Logistics	817,227	649,700	741,135	91,435	14.07%
Safety	1,041,378	1,160,510	1,198,794	38,284	3.30%
Support Services	2,582,913	3,002,070	3,177,568	175,498	5.85%
Expenditures Total	**87,160,828**	**110,640,146**	**112,775,186**	**2,135,040**	**1.93%**
Other Program Funding Sources					
Capital Projects					
WMD Sanitary Capital Improvement	16,151,975	26,900,000	15,750,000	(11,150,000)	(41.45%)
WMD Storm Capital Improvement	44,334,096	30,900,000	16,450,000	(14,450,000)	(46.76%)
WMD UDFCD Tracking	2,359,913	100,000	-	(100,000)	(100.00%)
Water Quality Capital Projects	11,602,743	6,000,000	10,800,000	4,800,000	80.00%
WMD 2018 Bond Construction	576,588	-	-	-	0.00%
Capital Projects Total	**75,025,315**	**63,900,000**	**43,000,000**	**(20,900,000)**	**(32.71%)**
Other Program Funding Sources Total	**75,025,315**	**63,900,000**	**43,000,000**	**(20,900,000)**	**(32.71%)**
Program Expenditures Total	**162,186,144**	**174,540,146**	**155,775,186**	**(18,764,960)**	**(10.75%)**

Wastewater Administration (72000-5061000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Enterprise Fund FTE					
Administrative Services	4.78	4.38	5.38	1.00	22.83%
Finance - Logistics	4.00	4.00	4.00	-	0.00%
Finance	6.00	7.00	6.00	(1.00)	(14.29%)
Accounting Services	17.09	15.99	12.90	(3.09)	(19.32%)
Customer Services	24.00	23.80	23.80	-	0.00%
Support Services	10.00	10.00	10.00	-	0.00%
Safety	8.00	8.00	8.00	-	0.00%
FTE Total	**73.87**	**73.17**	**70.08**	**(3.09)**	**(4.22%)**
Revenue					
Property	475,672	291,958	291,958	-	0.00%
Licenses and Permits	(125)	-	-	-	0.00%
Interest Income	8,974,371	4,184,303	4,184,303	-	0.00%
Fees	14,796	173,641	173,641	-	0.00%
Charges for Services	233,884,141	238,761,873	249,217,529	10,455,656	4.38%
Internal Service and Indirect Cost	3,861,742	2,211,150	2,211,150	-	0.00%
Investment Service	(922,121)	-	-	-	0.00%
Miscellaneous Other	210,296	-	-	-	0.00%
Revenue Total	**246,498,772**	**245,622,925**	**256,078,581**	**10,455,656**	**4.26%**

Wastewater Operations (72000-5062000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	18,033,005	19,943,304	20,668,893	725,589	3.64%
Services and Supplies	2,049,414	3,698,376	3,847,495	149,119	4.03%
Capital Equipment	2,193,875	6,582,350	3,271,077	(3,311,273)	(50.31%)
Internal Services and Misc.	835,673	1,544,458	1,544,458	-	0.00%
Expenditures Total	**23,111,968**	**31,768,488**	**29,331,923**	**(2,436,565)**	**(7.67%)**
Expenditures by Activity					
Construction Operations	5,470,358	5,149,279	5,253,898	104,619	2.03%
Director of Operations	1,462,689	8,265,742	5,175,617	(3,090,125)	(37.38%)
Green Infrastructure	1,359,709	1,895,133	1,973,075	77,942	4.11%
Laboratory	1,172,095	1,315,698	1,355,078	39,380	2.99%
Quality Control	1,052,481	1,222,871	1,310,216	87,345	7.14%
Systems Maintenance	6,237,453	6,816,952	6,910,944	93,992	1.38%
Television Crews	1,902,106	2,497,487	2,627,438	129,951	5.20%
Utility Locates	1,740,443	1,367,197	1,526,479	159,282	11.65%
Water Quality	2,714,634	3,238,129	3,199,178	(38,951)	(1.20%)
Expenditures Total	**23,111,968**	**31,768,488**	**29,331,923**	**(2,436,565)**	**(7.67%)**
Enterprise Fund FTE					
Director of Operations	8.50	8.50	8.50	-	0.00%
Systems Maintenance	57.00	56.00	56.00	-	0.00%
Television Crews	16.28	18.28	18.00	(0.28)	(1.53%)
Quality Control	9.00	8.00	8.00	-	0.00%
Laboratory	9.00	9.00	9.00	-	0.00%
Construction Operations	33.00	33.00	32.00	(1.00)	(3.03%)
Water Quality	18.93	18.93	17.00	(1.93)	(10.20%)
Utility Locates	12.00	12.00	12.00	-	0.00%
Green Infrastructure	9.00	9.00	10.00	1.00	11.11%
FTE Total	**172.71**	**172.71**	**170.50**	**(2.21)**	**(1.28%)**
Revenue					
Miscellaneous Other	-	3,065,600	1,000,000	(2,065,600)	(67.38%)

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Wastewater Operations (72000-5062000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Revenue Total	-	3,065,600	1,000,000	(2,065,600)	(67.38%)

Right-of-Way Services (72000-5064000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	11,175,511	13,615,205	13,844,603	229,398	1.68%
Services and Supplies	64,782	367,932	382,700	14,768	4.01%
Capital Equipment	78,277	138,114	-	(138,114)	(100.00%)
Internal Services and Misc.	44,921	221,761	221,761	-	0.00%
Expenditures Total	**11,363,492**	**14,343,012**	**14,449,064**	**106,052**	**0.74%**
Expenditures by Activity					
Administration	995,720	1,676,265	1,634,958	(41,307)	(2.46%)
Development Services	3,238,327	3,656,134	3,748,709	92,575	2.53%
Engineering Regulatory and Analytics	2,139,114	2,505,505	2,549,155	43,650	1.74%
Inspection	3,344,935	4,456,854	4,415,748	(41,106)	(0.92%)
Permitting and Enforcement	-	9,142	9,142	-	0.00%
Survey	1,645,396	2,039,112	2,091,352	52,240	2.56%
Expenditures Total	**11,363,492**	**14,343,012**	**14,449,064**	**106,052**	**0.74%**
FTE					
Administration	4.00	5.00	5.00	-	0.00%
Survey	16.75	16.75	16.00	(0.75)	(4.48%)
Inspection	27.50	30.50	30.00	(0.50)	(1.64%)
Development Services	21.50	22.50	22.50	-	0.00%
Engineering Regulatory and Analytics	15.00	14.00	14.00	-	0.00%
FTE Total	**84.75**	**88.75**	**87.50**	**(1.25)**	**(1.41%)**
Revenue					
Fees	1,595,701	1,022,556	1,022,556	-	0.00%
Charges for Services	1,282,468	232,391	232,391	-	0.00%
Revenue Total	**2,878,169**	**1,254,947**	**1,254,947**	**-**	**0.00%**

Capital Projects Management (72000-5065000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	9,737,346	12,816,907	13,065,123	248,216	1.94%
Services and Supplies	186,259	415,827	428,207	12,380	2.98%
Capital Equipment	13,717	12,380	-	(12,380)	(100.00%)
Internal Services and Misc.	41,419	81,123	81,123	-	0.00%
Expenditures Total	**9,978,741**	**13,326,237**	**13,574,453**	**248,216**	**1.86%**
Expenditures by Activity					
Administration	1,319,428	2,167,452	2,222,546	55,094	2.54%
Construction	2,516,026	3,835,709	3,814,635	(21,074)	(0.55%)
NDCC Support	204,761	309,288	385,637	76,349	24.69%
Planning and Design	3,130,920	4,064,273	4,166,020	101,747	2.50%
Special Projects	2,807,606	2,949,515	2,985,615	36,100	1.22%
Expenditures Total	**9,978,741**	**13,326,237**	**13,574,453**	**248,216**	**1.86%**
FTE					
Administration	11.00	11.00	13.00	2.00	18.18%
Planning and Design	21.50	21.00	21.00	-	0.00%
Construction	24.00	24.00	23.00	(1.00)	(4.17%)
Special Projects	16.36	16.05	16.05	-	0.00%

Capital Projects Management (72000-5065000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
NDCC Support	2.00	2.00	2.00	-	0.00%
FTE Total	**74.86**	**74.05**	**75.05**	**1.00**	**1.35%**

Sidewalks Operations (76000-5091000)	2025 Actuals	2026 Appropriated	2027 Proposed	$ Change	% Change
Expenditures by Type					
Personnel Services	78,519	4,744,181	2,236,281	(2,507,900)	(52.86%)
Services and Supplies	391,584	1,400,000	1,167,994	(232,006)	(16.57%)
Capital Equipment	-	300,000	4,050	(295,950)	(98.65%)
Internal Services and Misc.	432	1,300,000	1,000,000	(300,000)	(23.08%)
Expenditures Total	**470,534**	**7,744,181**	**4,408,325**	**(3,335,856)**	**(43.08%)**
Expenditures by Activity					
Accounting Services	-	24,335	26,121	1,786	7.34%
Construction Inspection/Operations	-	87,651	85,103	(2,548)	(2.91%)
Customer Services	-	37,810	126,217	88,407	233.82%
Executive Office	470,534	7,515,740	3,755,227	(3,760,513)	(50.04%)
Finance	-	78,645	80,608	1,963	2.50%
Sidewalk Projects	-	-	335,049	335,049	0.00%
Expenditures Total	**470,534**	**7,744,181**	**4,408,325**	**(3,335,856)**	**(43.08%)**
FTE					
Executive Office	-	6.15	9.15	3.00	48.78%
Finance	-	1.00	1.00	-	0.00%
Accounting Services	-	0.10	0.10	-	0.00%
Customer Services	-	0.20	1.20	1.00	500.00%
Construction Inspection/Operations	-	0.60	0.60	-	0.00%
Sidewalk Projects	-	-	2.00	2.00	0.00%
FTE Total	**-**	**8.05**	**14.05**	**6.00**	**74.53%**
Revenue					
Interest Income	235,429	-	-	-	0.00%
Charges for Services	27,803,347	-	-	-	0.00%
Use Charges	-	37,594,775	37,796,366	201,591	0.54%
Investment Service	(9,554)	-	-	-	0.00%
Miscellaneous Other	1,986,409	-	300,000	300,000	0.00%
Revenue Total	**30,015,631**	**37,594,775**	**38,096,366**	**501,591**	**1.33%**

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Capital Improvement Fund

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Overview

Infrastructure is everywhere. It's the road people walk, bike or drive, or the park people play in. It's the library and cultural facility that promote community and education, and the fire station and recreation center that ensure our health and wellbeing. Residents and public officials in Denver have long supported capital investments that build infrastructure to make Denver the world-class city it is today.

The City's Capital Improvement Program (CIP) involves facilitating the development of the Six-Year Capital Improvement Plan, supporting strategic capital planning and implementation efforts with City leadership and departments, managing the City's annual capital budget process, and monitoring capital expenditures for effective use of financial resources. A capital improvement is a project or effort that maintains, improves, or constructs a City asset or infrastructure, such as buildings, transportation networks, parks and recreation facilities, water and sewer systems, and public art. The City owns over 300 buildings throughout Denver, ranging from office and maintenance facilities, fire and police stations, branch libraries, recreation centers, performing arts venues, and shelters. There are over 2,350 miles of streets with bridges, traffic signals, bike lanes, and sidewalks and 26,000 acres of urban and mountain parks.

2027 Capital Improvement Program Strategies

In 2026, the Capital Management and Financing Team (CMF) embarked on an update of the Six-Year Capital Improvement Plan (CIP), resulting in the 2027 – 2032 Capital Improvement Plan Update. This plan includes appropriations for 2027 capital improvements in the 2027 Budget. This plan is a long-term implementation framework centered around:

Safety

Addressing critical infrastructure needs that support the safety of our community. This includes both reinvesting back into aging infrastructure and new capital improvements to enhance safety across the community. This includes investments into bridge replacement and rehabilitation, Safe Routes to School (SRTS), Vision Zero, facility improvements to support the wellbeing of residents, visitors, and City employees, and support for the Place Network Investigation (PNI) program. Direct investments into Safety total over $35.8 million.

Specific to multi-modal transportation, safety is the primary lens by which these projects are evaluated, and the 2027 CIP invests more than two-thirds of all capital multi-modal transportation dollars into improvements with a direct safety benefit.

Highlight: Safe Routes to School (SRTS)*

The funding summary below splits out all capital funding directed towards SRTS with the following key assumptions:

- SRTS benefits were calculated based on proximity of projects to schools (1,000' buffer), and the benefits that these projects provide to children and their care givers accessing schools.
- 2027 funding appropriated towards SRTS will not be fully expended in 2027, expenditure rate is dependent on project phase.
- The summary table includes direct benefits - such as crosswalks along school routes or traffic calming along school campus frontages.

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Safe Routes to School Capital Summary

Program	Projects	Schools Served	Council Districts	2027 SRTS Appropriation
Major Multi-Modal	Stout St. Two Way Conversion Design	Denver Language School Gilpin Campus	9	800,000
Traffic Calming	S. Irving St. Safety Improvements Construction	S. Irving St. will deliver traffic calming improvements along a corridor home to many schools. Up to 6 schools could be served by this project such as Kepner Beacon MS, RMP Southwest, RMP SMART, RMP Westwood, Charles M. Schenck Community School (MS), Johnson Elementary, Abraham Lincoln HS, Compass Academy MS, Respect Academy HS, Gust Elementary.	2, 3	300,000
Traffic Calming	Design of Neighborhood Traffic Calming Improvements	Traffic calming in areas adjacent to schools, such as, but not limited to, Westwood, Maxwell, and Lowry	5, 11	200,000
Pedestrian Crossings	Crossing Implementation	Construction of enhanced crosswalks near schools such as Barnum Elementary, Colorado High School Charter, Escuela de Guadalupe, Denison Montessori, Denver Child Care Academy, DSST: Cole/CASA, and Joe Shoemaker Elem.	2, 3, 4, 9	1,183,452
Bikes	Bikeway Safety Near Schools	Improving bikeways on neighborhood streets near schools	Citywide	300,000
Traffic Signals	School Zone Flashing Beacons	School Zone Flashing Beacons at up to four school locations	1, 7, 11	200,000
Traffic Signal Grant	Signal Design and Construction	Traffic design and construction of traffic signal near Stanley British Primary School	5	838,045
Multi-Modal Plans & Studies	Evaluation Initiative	Evaluate SRTS improvements installed to verify efficacy and update standards to improve future projects	Citywide	150,000
Grand Total*				**3,971,497**

*The total 2027 funding amount for SRTS across all financial categories is $4,442,878. There is an additional $471,381 allocated towards SRTS in operating supporting a SRTS Crossing Guard Program ($250,000) and a Teacher Champion Program ($221,381)

Highlight: Safety (Vision Zero)*

The table below summarizes projects delivered by each multi-modal capital program to improve safety in order to achieve the City's Vision Zero goals:

Vision Zero Summary

Program	Projects	Safety Benefit	Council Districts	2027 Vision Zero Appropriation
Major Multi-Modal	Stout St. Two Way Conversion Design	Safer vehicle speeds	9	800,000
Major Multi-Modal	Park Hill Park Connectivity Design	Improved multi-modal connections to Park Hill Park from surrounding neighborhoods	8	275,000
Major Multi-Modal	Downtown Intersection Safety	Safety upgrades to 10 downtown intersections along 20th Ave, 22nd Ave, and Park Ave. Funding will be used to install green infrastructure elements in spaces created by the safety improvements.	10	750,000
Pedestrian Crossings	Up to 13 enhanced pedestrian crossings near schools, trails, parks, libraries, and business areas	Higher visibility crossing locations, more comfortable and frequent places to cross	1, 2, 3, 4, 6, 7, 8, 9, 10	2,000,000

Vision Zero Summary

Program	Projects	Safety Benefit	Council Districts	2027 Vision Zero Appropriation
Bikes & Micromobility	1 Core Network Bikeway design; up to 20 upgrades to bikeways coordinated with repaving, designing up to 20 intersection upgrades	Increased access to schools, parks, and other destinations by biking	Citywide	1,700,000
New Traffic Signals	Design of new traffic signals, and design and construction of up to 4 school zone flashing beacons	Safer intersections for all travel modes and more comfortable places to cross the roadway	1, 5, 6, 7, 11	1,825,000
Traffic Calming	Safety improvements on neighborhood streets citywide to encourage safe speeds, including Rapid Response projects	Safer traffic speeds and on neighborhood streets	3, 5, 11, Citywide	1,500,000
Multi-Modal Plans & Studies	Safety evaluation for improvements installed to verify efficacy and update standards to improve future projects	Better future project designs to improve safety	Citywide	150,000
Connected Mobility	Implementing Roadside Safety Units at signalized intersections for a connected transportation network that allows for emergency vehicle, snowplow and transit priority along with pedestrian protection	Reduce traffic accidents, allow for faster first responder response times and and build a system that can incorporate pedestrian and transit pre-emption	Citywide	1,500,000
Signal Rebuilds	Rebuild signal intersections in critical condition	Safer intersections for all travel modes and more comfortable places to cross the roadway	5, 7, 10, Citywide	5,800,000
Pavement Markings	Maintain and replace roadway markings, including vertical elements	Protect bike network users with markings and vertical elements for traffic separation; this also includes some upgrades upon replacement	10, Citywide	1,771,628
Safety & Neighborhoods	Analysis and minor roadway signal modifications	Improved traffic flow and safety	Citywide	85,000
Grand Total				**18,156,628**

*SRTS and Vision Zero funding has overlap as both capital categories address safety in transportation zones

An Accessible, Connected Denver

Investing in infrastructure is a necessity for expanding accessibility and connectivity within the City and County of Denver. The 2027 CIP provides funding for a diverse range of capital improvements including traffic calming, transit investments, pedestrian crossings, and bike infrastructure. This investment category also considers improving access to city services and amenities. The 2027 CIP invests $18.9 million into supporting the accessibility and connectivity of Denver.

Supporting a State of Good Repair for the City's Assets

Taking care of City assets is an essential function of the CIP. Over time, the cost of deferred maintenance increases each year, and it is essential that the city direct resources towards both addressing our current deferred maintenance backlog and lifecycle sustainment to ensure current levels of service. This puts investments back into our roads, parks, and city facilities and supports energy efficiency improvements to support the city's climate goals. The 2027 CIP recommends a 17% increase in reinvestment funding from 2026, with $145.5 million to support a state of good repair across all CIP funding sources.

Enabling and Supporting Catalytic Projects

Due to the limited nature of CIP resources, this set of funding sources may not be able to fully fund the largest capital investments in the City. However, CIP dollars are often utilized to help progress projects, support readiness of future projects, or a supplement to complete a capital stack for a project. The 2027 CIP invests $32.6 into progressing or supplementation of capital projects.

Prioritizing Equity in Decision Making Processes

Consistent with City values, the Capital Management and Financing (CMF) team collaborated with the Office of Social Equity and Innovation (OSEI) to integrate an equity lens into the various levels of decision-making in the CIP. There were three levels in which equity is considered as part of the Capital Improvement Program.

- **Planning** – Focuses on making capital funding decisions that result in equitable infrastructure outcomes where race and ethnicity can no longer be used to determine the quality of the built environment. Evaluation of capital projects weighted equity, defined by the characteristics of a project's location and the populations served. This included a prioritization of projects located in areas of higher inequity as shown on the Comprehensive Plan's Access to Opportunity Map, as well as in neighborhoods with higher percentages of people of color and First Nations/Indigenous people as compared to the city in its entirety. It also considered how projects served certain other historically marginalized communities, such as older adults, people with disabilities, communities of color and First Nations people, and under-resourced communities.
- **Programming** – Relates to how City departments are allocating and scoping citywide program budgets to create equitable outcomes. Each department applies their own equity lens to inform their capital priorities for the assets in which the department is responsible for constructing and maintaining. This process includes in-depth conversations with internal Equity, Diversity, and Inclusion (EDI) teams, consultation with OSEI, and department-wide project scoring with an equity perspective in mind.
- **Implementation** – Incorporates deliberate, inclusive actions taken to mitigate impacts of disruption because of capital project construction to identified communities. Each project is responsible for considering how construction might interrupt access to infrastructure or services and how to mitigate potential disruptions.

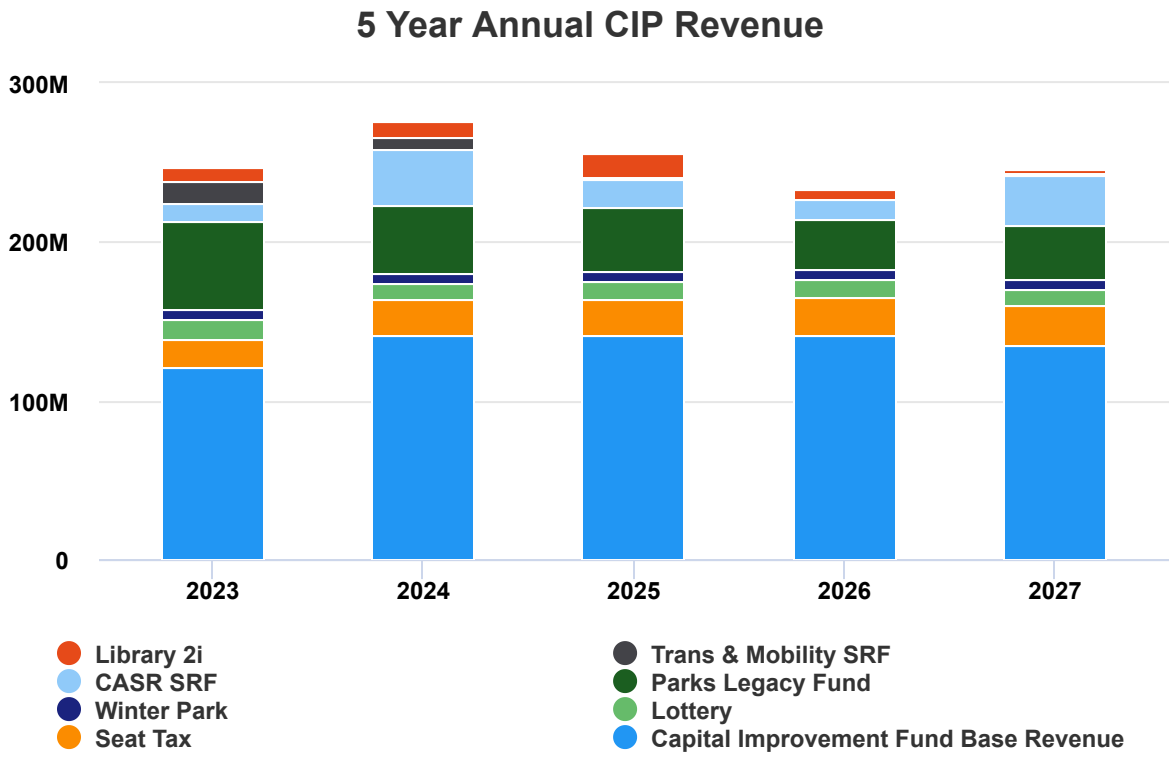
CMF's evaluation processes outlined above guided the 2027 CIP and informed CMF's decision making, ensuring that equity is deeply integrated in the delivery of capital projects across the City.

Leveraging Dedicated Revenue Sources for Transformative Capital Projects.

Of the many revenue sources available within the CIP, many are dedicated for specific purposes. A principal strategy is to leverage these dedicated funding sources to make notable progress on key initiatives of the City. This includes community-focused investments in the City's Parks Legacy Fund, Climate Protection Fund, and Library 2i Fund.

- **Parks Legacy:** The total Parks Legacy funding for capital projects in 2027 is roughly $40 million, with $26.1 million attributed to "maintaining the legacy" by providing additional dollars to DPR city wide maintenance programs. The other $13.8 million is dedicated to "enhancing the legacy". This includes acquisition of new parkland, new planning initiatives, and capital projects for outdoor recreation, resiliency, and signature spaces. The Legacy Fund contribution is coupled with robust funding levels from other CIP sources dedicated to parks, trails, and open space for a total investment of over $59 million. Highlights include:
    - $8.6 million for improvements to Brest Park, Chaffee Park, City Park, and Civic Center Park
    - $6.5 million for La Alma - Lincoln Park construction
    - $5 million for trail improvements advancing the Mile High Line along the SPR Trail
    - $3 million for Scheitler Natatorium and locker room upgrades
    - $2.5 million for a new trail and pedestrian bridge at Bear Creek Park

- **Climate Protection Fund:** Total capital funding from the Climate Protection Funds in 2027 is $30.1 million. This includes an additional $1.2 million in Federal IRA reimbursements.Improvements funded through these funds include:
  - $15.2 million for energy conservation improvements
  - $11.2.million for public and city fleet EV charging projects
  - $2.9 million for community solar and storage projects
- **Library 2i Fund:** Total capital funding from the Library 2i Fund in 2027 is $2 million; Library 2i funds will be used to support the development and maintenance of the City's branch library system.



2027 Capital Program Revenue Highlights

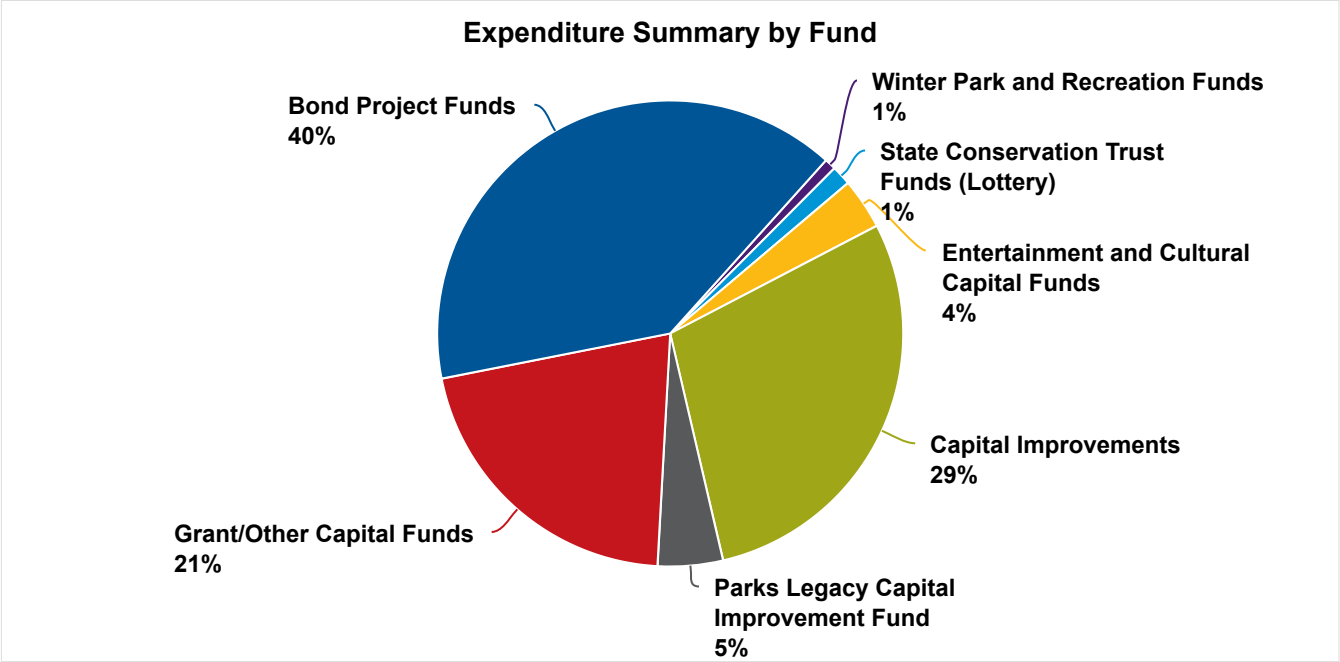
The Capital Improvement Program (CIP) is supported by a variety of funding sources. The primary source is the Capital Improvement Fund (CIF), which is comprised of revenues from property taxes, Highway Users Trust Fund (HUTF) distributions from the State and transfers from the general fund. Additionally, the CIP receives transfers from special revenue funds (SRFs) that were created by voter-approved ballot initiatives. These include the Parks Legacy Fund, Climate Protection Fund, Transportation & Mobility Special Revenue Fund, and the Library 2i Fund. While transfers account for a smaller portion of total revenues in 2027, CIP revenues remain stable across the City. Please see Schedule 31000 for additional information on the 2027 capital transfers.

Many of the City's larger capital projects currently underway are supported by bonds that were authorized by voters and thereby have a secured dedicated revenue source pledged. For example, the Vibrant Denver Bond, Elevate Denver Bond, and RISE Bond programs offer the opportunity to continue investment into projects the community voted overwhelmingly to support.

2027 Capital Program Expenditure Highlights

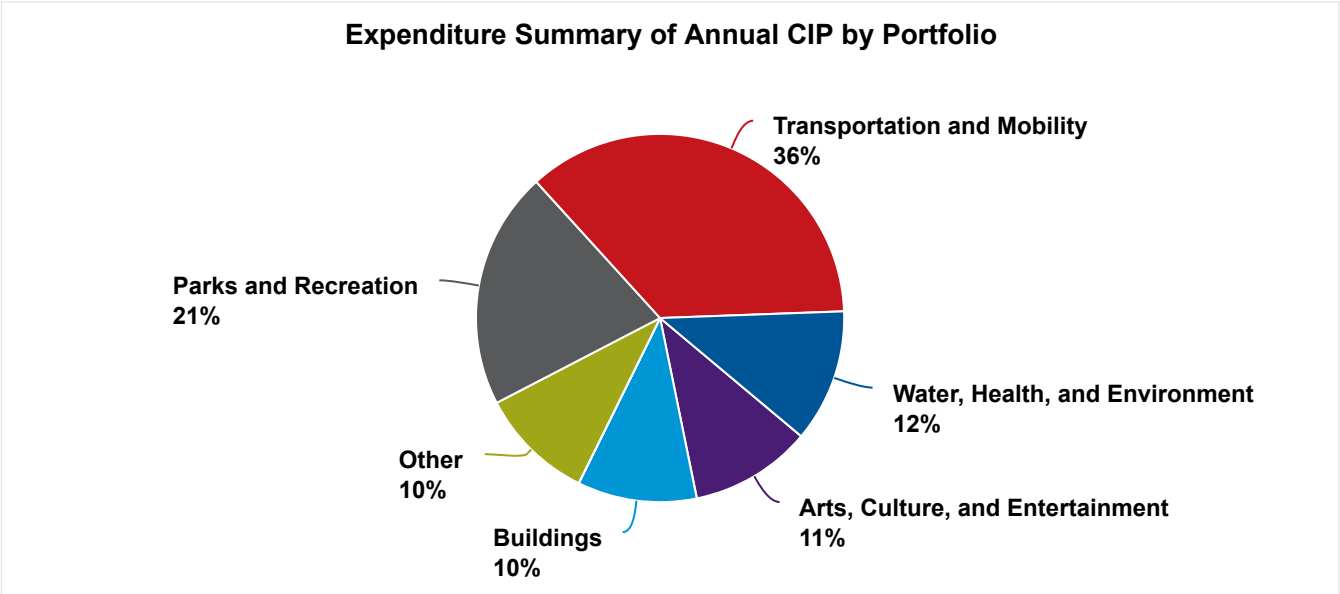
The funding for capital projects is based on annual appropriations from revenue sources such as property tax, sale of real estate, highway users trust fund, sales tax increments, state lottery revenues, and facilities

development admission taxes. The CIP is also supported by other funding sources such as general obligation and revenue bonds, tax increment financing, federal and state grants, and certificates of participation. **The 2027 CIP includes $297 million for capital projects appropriated from annual capital revenue and transfers,** with another $460.5 million derived from bonds and other capital funding sources. There are cases when supplemental funding may be needed mid-year to address unforeseen circumstances. To protect against uncertainty of revenues in 2027, approximately $7 million of annual capital revenues remain in unappropriated contingency.



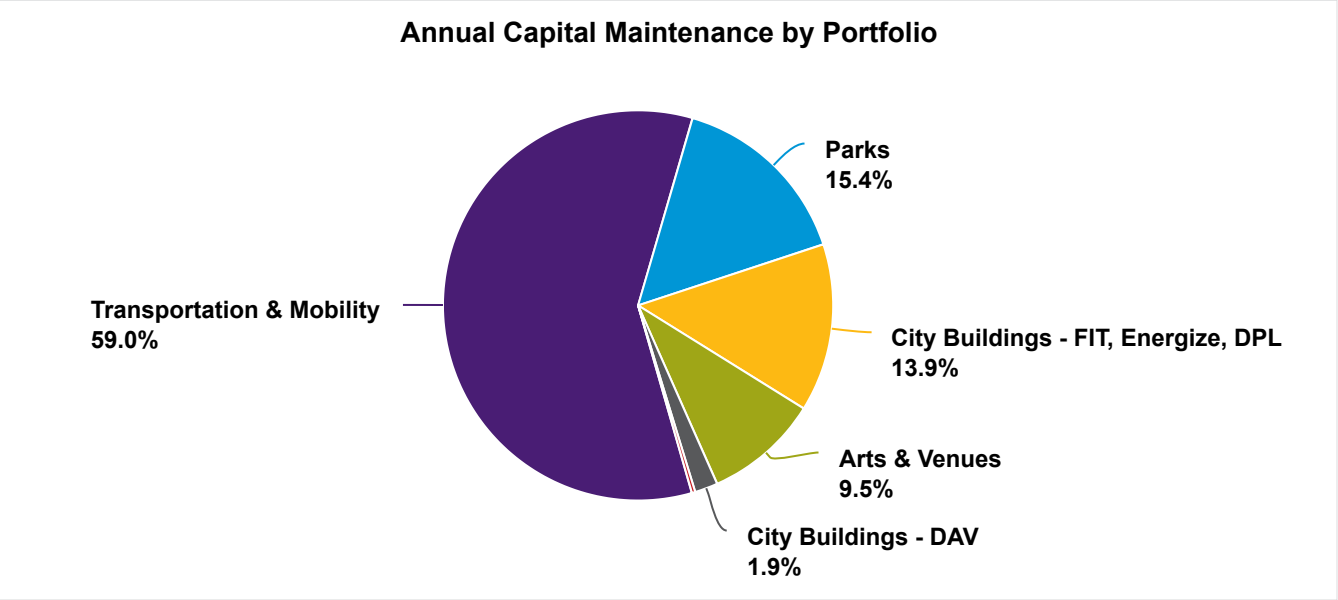
Expenditures by Portfolio

Another way to look at annual CIP expenditures is by portfolio. There are five capital portfolios highlighted in the 6 Year CIP: Arts, Culture, and Entertainment; Buildings, Parks and Recreation, Transportation and Mobility, and Water, Health, and Environment. Capital improvement funding for each portfolio is grouped into three expenditure categories: financial obligations, capital maintenance programs, and system enhancements.



Annual Capital Maintenance Programs

As discussed earlier in this section, annual capital maintenance programs comprise more than half of the annual CIP, with the goal of maintaining or improving current levels of service for all City capital assets. Activities include street repaving, bridge rehabilitation/replacement, traffic signal infrastructure, curb and gutter repair, playground replacement, athletic field and sport courts rehabilitation, recreation center maintenance, and many others. In each budget year, City departments make decisions on how to allocate spending across asset categories to meet an overall target level for annual maintenance expenditures. This approach allows flexibility for departments on how best to utilize maintenance funding across asset categories and to manage service delivery. **Approximately $145.5 million of available capital revenues is committed to project that advance the state of good repair and maintenance of existing assets, a 17% increase over 2026.**



System Enhancement Programs/Projects

System enhancements include projects that address the buildout of City infrastructure, including our multimodal network, parks, major deferred maintenance projects, facility upgrades and expansions, plans, studies, and other infrastructure investments that result in improved quality of life, economic development, and recreational opportunities. **Over $129 million of current available capital revenue is committed to the City's system enhancement projects.**

Financial Obligations/Payments

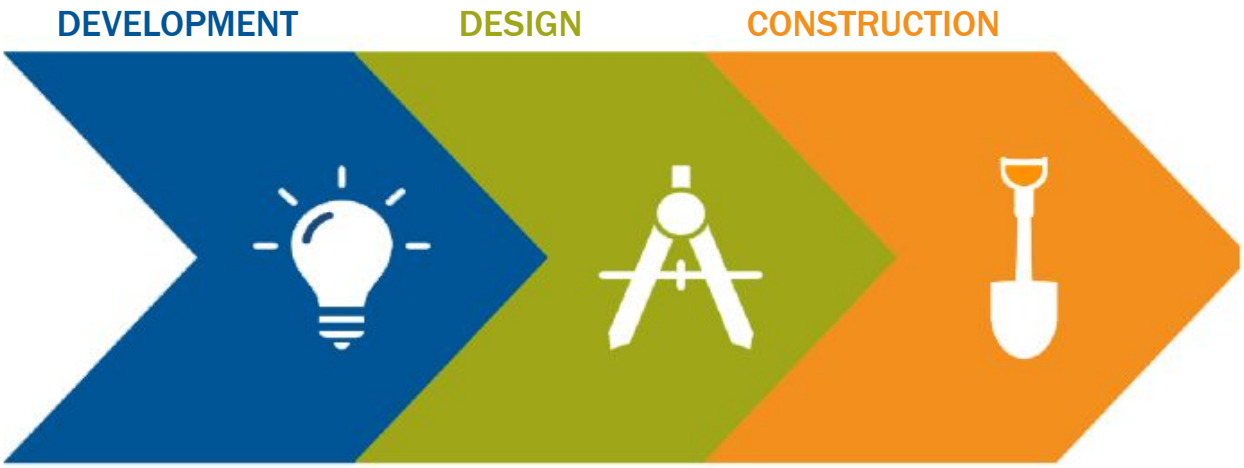
Financial obligations include contractual commitments, matching funds for grants, certificate of participation (COP) financing for capital projects, and ongoing partnerships. **Approximately $22.5 million of current available capital revenue is committed to existing financial obligations.**

Project Delivery Lifecycle

It can take several years from the time funding is identified to complete a capital project: development, design, and construction. Most annual maintenance programs, such as roadway striping, involve standard work and do not need development or design and can be completed on an annual basis. However, more complex capital projects require all three phases and may take three or more years.

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Project Development Lifecycle



This phase includes the establishment of fundamental design criteria and decision-making processes, which form the essential design choices made to meet the project goals.

- Establish project goals
- Define design criteria
- Preliminary programming needs
- Site studies
- Concept plans
- Land use/code review
- Agreement/partnership
- Public outreach
- Environmental analysis
- Establish schedule and budget

This phase includes development of the means, techniques, and criteria to meet the requirement of the project goals and design intent.

- Continued public outreach
- Design survey
- Geotechnical analysis
- Utility coordination
- Property acquisition
- Site plan development
- Cost and scope refinements
- Preliminary and final design
- Develop construction packages
- Environmental and historic investigation, permitting, and clearances

In this phase, construction activities are initiated and completed as per the project's design requirements.

- Public information
- Manage traffic during construction
- Construction surveying
- Utility relocation
- Demolition
- Environmental remediation/abatement
- Site work
- Foundations/footing
- Paving
- Testing
- Furniture, Fixtures, and Equipment Installation

It is the responsibility of City departments, the Department of Finance's Capital Management and Financing team (CMF), the Mayor's Office, and City Council to determine capital projects to be undertaken within the funds available.

Six-Year Capital Improvement Plan

Denver needs capital funding to support the ongoing maintenance and construction of infrastructure and the City charter mandates a six-year capital planning process. DRMC § 7.1.2 states the City "shall develop long range plans for capital improvements and shall prepare a six-year capital improvements program." The Six-Year Capital Improvement Plan is a foundation for a healthy, transparent program that takes a citywide perspective on public infrastructure. It also serves as an important tool to effectively utilize limited resources to realize priority outcomes.

Every two years, the CMF team updates the City's Six-Year Capital Improvement Plan. The Six-Year Capital Improvement Plan ("Plan") is a framework that consists of a comprehensive list of major capital projects envisioned in Denver in the coming years. The 2025-2030 Six-Year Capital Improvement Plan currently serves as this guiding document.

CMF is in the process of updating the 2027 - 2032 Capital Improvement Plan, with appropriations included in the 2027 budget serving as the first year of the plan. The updated plan will be released in Q4 of 2026 and will include additional information on planned investments in 2028 - 2032.

The Capital Improvement Plan guides capital budgeting and decision-making, as well as the programming of funding opportunities such as grants and general obligation bond programs. The intent of the Plan is to align capital expenditures with citywide goals and initiatives. and it serves as a tool for capital planning and resource allocation.

Capital Project Intake

CMF oversees an on-going intake process to receive, evaluate, and fund capital program and project requests from sponsoring City departments and agencies. The type of project requests includes, but is not limited to:

- New capital program or project effort
- Renovation, refurbishment, or maintenance of existing capital assets
- Acquisition of real property
- Special districts and tax increment financing
- Private activity bonds and conduit financing
- Innovative financing proposals
- Local financial commitments for grants and other agreements

The majority of capital program and project requests are received and evaluated during the annual Capital Improvement Program (CIP) budget process described below. However, situations arise where a sponsoring City department or agency may submit a request outside of the annual CIP process. CMF reviews project requests with the following qualifications:

- The project aligns with the City's policies, priorities, and values for investment
- The project is likely to have a net positive benefit to the City
- The project's execution and operation falls within the city's financial and operational capacity

Specifically, CMF reviews project proposals for the following:

- Sufficient project budget including contingencies, escalation, and requirements (e.g., public art)
- Project readiness and schedule
- Risks including possible impacts to adjacent neighborhoods
- Multi-departmental coordination
- Resource requirements to deliver and maintain the proposed infrastructure

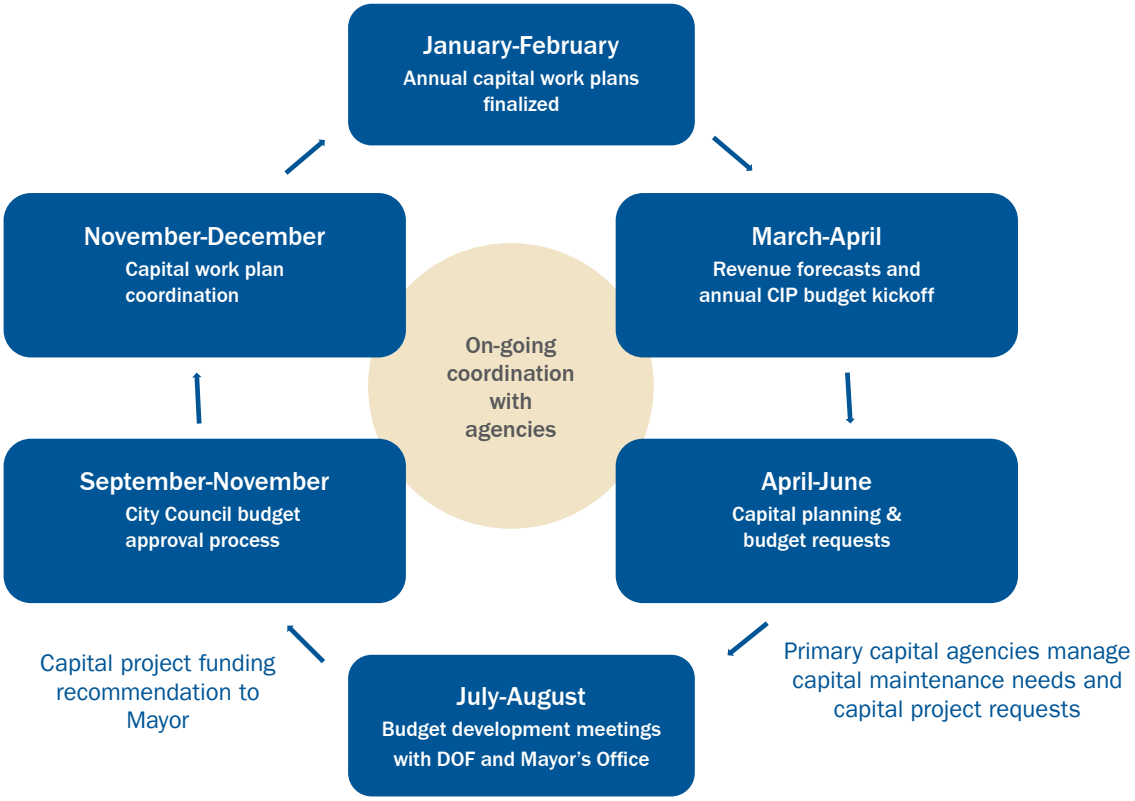
If CMF determines a capital project or program is ready for consideration, further evaluation is initiated by Department of Finance leadership before final recommendation to the Mayor's Office.

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Annual CIP Budget Process

CMF facilitates a citywide annual budget process to determine the allocation of annual capital funding to capital programs and projects. The City Charter states, "The budget proposed by the Mayor shall not propose expenditures in excess of estimated opening balances and anticipated income" (Sec. 7.1.4). This applies to all funds. The executive branch is responsible for ensuring that the current year budget is in balance.

Annual CIP Budget Process



At the start of each annual Capital Improvement Program budget process, CMF determines the amount of unbudgeted reserves, confirms the total needed for financial obligations, and sets annual reinvestment targets. City departments then manage an internal process to define capital improvement needs and submit capital reinvestment budgets and project requests to CMF. CMF evaluates capital project requests, soliciting feedback from a diverse committee of agency representatives and subject matter experts. As part of the City's annual budget process, CMF works in coordination with City agencies and the Mayor's Office to recommend projects that can be undertaken within the funds available. CMF manages the list of committed financial obligations and sets annual reinvestment target amounts for primary capital planning agencies to determine their annual reinvestment program budgets. Meetings occur year-round, with a focus on annual capital budget development in July and August. For the 2027 annual capital budget, the CMF team used the following criteria to prioritize projects and look at each given project's:

- Impact on health and safety
- Ability to address accessibility needs of the disabilities community
- Environmental benefits
- Impact on neighborhood stability and affordability
- Equity impact
- Economic development impact
- Alignment with adopted citywide and/or neighborhood plans
- Benefit towards the efficient delivery of City Services

- Fiscal impact
- Degree of financial planning
- Identification / mitigation of risk
- Readiness
- Mandate requirements (if applicable)

Recommendations are forwarded to the Mayor's Office and then to City Council as part of the annual budget approval process. The process includes City Council budget hearings in September of each year and the adoption of the City's annual budget in November. Capital appropriations are included in the City's annual Budget Book and annual long bill.

Capital Improvement Program Roles and Partnerships

CMF strives to provide citywide transparency and communication of expected capital revenues and expenditures. To facilitate identification of capital needs, CMF prepares the Six-Year Capital Plan and facilitates the annual Capital Improvement Program process.

CMF is also responsible for reviewing the submitted lists of expansion project requests from agencies. CMF presents expansion project requests to the Chief Financial Officer for review and feedback. On an ongoing basis, CMF performs long-range revenue and expenditure forecasting and analysis of the capital improvement program financials.

CMF monitors agency delivery of all capital projects to ensure:

- Expenditures meet the original intent of the project budget appropriation.
- Projects are finished in a reasonable timeframe.
- Projects are completed on budget or with reasonable justifications for cost increases.

Primary Capital Planning Agencies, including independent cultural agencies, are responsible for tracking their capital needs and appropriated capital budgets throughout the year. These agencies manage an internal decision-making process to identify required payments, prioritize capital maintenance projects, and develop a list of prioritized expansion capital project requests for submittal to CMF. To support a fiscally responsible budget, CMF provides capital reinvestment targets to each agency; agencies determine the allocation of spending across programs within this overall target, as the agency is most knowledgeable about portfolio asset needs.

The agency capital budget process is based on an agency's mission, strategic plans, and work program, and it is done in coordination with outreach to City Council. In addition to annual reinvestment programs and design and construction of expansion projects, city staff undertake smaller condition assessments and facility plans. These studies inform implementation programs and provide another filter for looking at capital project needs.

The City routinely inventories and assesses the condition of all major capital assets owned by the City. Each department or agency prepares periodic reports to meet accounting requirements. In addition, each department or agency is encouraged to develop systems and processes to assess the condition of the capital assets that they are responsible for maintaining.

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Primary and Support Capital Planning Agencies

Primary Capital Planning Agencies	Independent Cultural Agencies	Support Capital Planning Agencies
• Department of Transportation & Infrastructure (DOTI) • Department of Parks & Recreation • Denver Arts & Venues • Denver Public Library • General Services • Office of Real Estate	• Denver Art Museum • Denver Botanic Gardens • Denver Museum of Nature & Science • Denver Zoo • National Western Center Authority	• Climate Action, Sustainability, and Resiliency (CASR) • Community Planning & Development • Housing Stability (HOST) • Public Health & Environment (DDPHE) • Safety (Police, Fire, Sheriff)

Support Capital Planning Agencies are able to participate in the annual capital budget process by submitting expansion capital project requests to CMF. Additionally, these agencies often review and comment on requests made by Primary Capital Planning Agencies prior to submission. All capital project requests, including reinvestment, require scope coordination with CASR, DDPHE, and the Department of Finance Office of Real Estate, among others.

Primary and Support Capital Planning agencies have operating budgets supported by the City's General Fund.

Non-General Fund Agencies, such as Denver Human Services (DHS), and Enterprise Fund agencies (Denver International Airport, Environmental Services, Golf, Wastewater, and Sidewalks) also participate in the City capital program. For example, DHS coordinates with the Department of Transportation & Infrastructure's Interagency (IA) division for building maintenance. Enterprise fund agencies use enterprise-generated revenues for capital maintenance and improvement that support their missions. Each of these agencies can also submit expansion project requests to CMF for consideration during the annual CIP planning process.

The **City Council** is responsible for making laws, approving the Mayor's budget, and serving the citizens of the City and County of Denver. Since 1971, the Council has had 13 total members. 11 of those members are from equally populated districts, and 2 are elected at large. Council committees, each concerned with various areas of city government, meet frequently to discuss and prepare proposed laws and policy.

It is the responsibility of capital planning agencies and CMF to conduct outreach to the City Council while developing capital maintenance priorities and developing a list of prioritized expansion project requests to ensure the City's priorities are being met. Capital funding recommendations made to the Mayor's Office are included in the City's annual capital budget, which is approved by the City Council as part of the City's annual budget process.

Definition of Capital Improvement

A capital improvement is a project or effort that acquires, maintains, improves, or constructs a capital asset such as buildings, streets, bridges, bike lanes, plazas, parks and playgrounds, public art, or other real property of a permanent nature. There are six capital infrastructure portfolios, not including the airport, displayed below. The primary portfolios of Parks and Recreation, Transportation and Mobility, and Buildings comprise the majority of the capital improvement program.

Denver Capital Portfolios



Use of Funds

Capital improvements funds are used for the acquisition, repair, or rehabilitation of assets that last for 15 years or more. **A project is considered a capital improvement project if the expenses are non-recurring and are in excess of $10,000.** Allowable expenditures for capital funds are defined in Sec 20-18 of Denver Revised Municipal Code (DRMC).

The allowable expenditure of proceeds from debt or other financial obligations (including bond premium and interest earnings on bond proceeds) are specified by individual ordinance and are subject to Internal Revenue Service (IRS) tax code. Capital expenditures funded by debt and other obligations should generally have a useful life of greater than one year and the weighted average life of all expenditures funded by each issuance should align with the term of the issuance. Limited exceptions can be made for working capital expenditures needed to affect the completion of capital projects (i.e., cost of project management or other related program services).

Examples of Eligible Uses for Capital Improvement Funds

Allowable	Unallowable	Special Considerations for Financed Capital Programs
• Construction • Design • Capital planning studies • Asset condition evaluations • Community outreach associated with capital projects • Professional services associated with capital projects	• Travel and training • Food • Clothing • Marketing materials • Dues and Subscriptions • Vehicles • Equipment (not part of FF&E) • Tools • Staff time	• Temporary and/or traveling art installations • Bonuses in construction contracts • Studies • Options on real property • Building supplies that won't last a year

Additionally, capital funding may be appropriated for a specific purpose. The annual long bill and budget book, or mid-year ordinance language, further defines the eligible project expenditures. Use of funds for capital expenditures are subject to review by CMF.

Furniture, Fixtures and Equipment

The City routinely constructs new facilities. Furniture, fixtures, and equipment (FF&E) may be funded from the capital budget and generally should have a useful life of one year or more. Items related to programming the facility typically include furniture, fixtures, equipment, information technology, and telecommunications requirements. Initial software purchases related to a capital asset are an allowable expenditure of FF&E, however further software fees are not.

Facility project budgets should be developed from project development and refined into implementation. An estimated FF&E budget is provided for CMF review prior to FF&E finalization. During, and upon completion of the FF&E procurement, a list of FF&E purchases is to be maintained and provided to CMF by the project team.

Up to 90 days' supply of consumables may be budgeted as part of a FF&E budget for items related to the opening of a newly constructed or renovated facility. Consumables typically include items such as paper towels, light bulbs, garbage cans, toilet paper, etc. The inclusion of opening day consumables as part of a project budget is made on a project-by-project basis and is subject to change during implementation in response to market, financial, economic, or other unanticipated project conditions.

Program or Project Management Expenditures

Capital improvement funds are generally reserved for the repair, rehabilitation, and construction of City infrastructure, but project management staff time is a capitalizable project cost under Generally Accepted Accounting Principles (GAAP). Therefore, capital funding may be used to support professional services for program or project management activities necessary to successfully deliver a capital project. If utilizing debt or other

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financing proceeds for program or project management, the use of proceeds for this purpose must be to the extent allowable by IRS tax code regulations.

City staff time spent on project management is traditionally paid for by the City's general fund to preserve capital funding to address the city's capital needs. However, in times of financial hardship, City staff time may be charged to the project budget and paid for by capital improvement funds, subject to Department of Finance review and approval.

Capital project management expenditure policies are subject to change based on market, economic, or other conditions at the determination of the Manager of Finance.

Public Art

Denver's Public Art Program was established in 1988 by Executive Order No. 92 and is defined in Sec 20-85 to 20-89 of the DRMC. The purpose of the ordinance was to "... establish policies and procedures for the funding and implementation of a public art program for the City and County of Denver." The intent of the program was to "... expand the opportunities for Denver residents to experience art in public places, thereby creating more visually pleasing and human environments."

The Public Art ordinance directed that one percent of the construction budget of any capital improvement project over $1 million undertaken by the City be set aside for the installation of public art. It must involve improvements to or new construction of a "building or structure, road, streetscape, pedestrian mall or plaza or park" or any other project that includes "finished space for human occupancy" and will be "available for public view." For capital projects that meet both of these qualifications, one percent of the construction budget is set aside for artwork at or adjacent to that site. Exclusions to the Public Art Ordinance include temporary improvements, ordinary repair and maintenance projects, mechanical and electrical projects, and other projects not available to public view and for human occupancy.

Since the program was established in 1988, more than 400 public artworks have been commissioned and installed throughout the City and County of Denver through a process overseen by Denver Arts and Venues.

Capital Program Budget Management

Annual CIP

Recording of Funds. Revenues are recorded by the Department of Finance in accordance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) principles, and applicable Fiscal Accountability Rules.

Establishment of Project Budgets. Capital appropriations approved by City Council as part of the annual long bill or mid-year funding ordinances are uploaded by the Department of Finance into the City's financial system of record. Department of Finance coordinates with agencies to allocate the capital appropriations to the appropriate project(s).

New project appropriations from annual capital funds are described within the annual budget. Since capital appropriations do not lapse at the end of the year but rather roll forward, there will be capital expenditures in 2027 for projects authorized in previous years. These rollover capital expenditures only appear in the City's accounting system and are not detailed in the annual budget document.

Expenditure Review/Approval Process. CMF is responsible for monitoring the implementation of the City's adopted annual capital budget, while capital project managers are expected to construct and implement projects within appropriated budgets. Capital expenditures are initiated in the City's financial system of record and are subject to approvals by the Department of Finance and/or other City agencies as defined by Fiscal Accountability Rules. No obligation or payment shall be made against any annual capital budget appropriation unless there is a sufficient unencumbered balance in the appropriation.

During the year, CMF will work with agencies to monitor the schedule, cost, and scope of capital projects to ensure projects are completed in a reasonable timeframe and in accordance with the DRMC and the scope approved by City Council as part of the annual budget appropriation. CMF will also regularly review actual capital project expenditure and revenue reports compared to the budgeted amounts.

Project Closeout and Rescind/Reappropriation. Remaining capital budget appropriations from completed projects may be reviewed and rescinded by CMF as part of the annual budget process or mid-year ordinance as referenced in Fiscal Accountability Rule 4.3 Capital Projects.

Fiscal Accountability Rule 4.3 Capital Projects (Link below):

https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Department-of-Finance/Fiscal-Accountability.

Section 20-1: DRMC outlines appropriation requirements for capital improvements. Decreases to capital appropriations which exceed $20,000 or 10% of the total appropriation (whichever is less) and supporting transfers of funds to increase other capital appropriations (rescind and reappropriation) requires approval by City Council. Once projects are completed and reach financial close, any remaining appropriation is rescinded and returned to fund balance to be programmed for future capital project needs through a future budget process.

Section 20-1 (Link below):

https://library.municode.com/co/denver/codes/code_of_ordinances?nodeId=TITIIREMUCO_CH2OFI_ARTIINGE_S20-1EXNOEXAMAPUNPUCAEQPR

Contingency/Fund Balance. Throughout the year, supplemental funds may be needed during the implementation of a capital project due to unforeseen circumstances. Each year, the annual capital budget maintains a contingency of annual revenue. Justifications for a supplemental from annual capital program contingency may include but are not limited to:

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

Any increase in a capital budget appropriation is requested by the project sponsoring agency to CMF. Agencies will be asked to look at reducing scope or rescinding funds from other agency capital projects before new funds will be appropriated. Any changes in the annual capital work program will be approved by the Mayor's Office. If the request is approved and it is confirmed that additional funds are needed, the additional appropriation must be approved by ordinance.

Debt and Other Obligations

Recording of Funds. Debt or other obligations are issued to fund public purpose capital improvements such as roads and public facilities. Upon financial close of a transaction, the following are recorded:

1. Bond premium (if applicable)
2. Cost of issuance
3. Interest earnings
4. Project funds
5. Debt service payments
6. Debt service reserve fund (if applicable)
7. Changes in allocations

Expenditure Review/Approval Process. CMF is responsible for monitoring the implementation and financial management of the City's capital programs funded with debt or other obligations. Capital project managers are

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expected to construct and implement projects within approved budgets. The expenditure of proceeds received due to debt or other financial obligations are subject to Internal Revenue Service (IRS) tax code regulations and as advised by the City Attorney's Office (CAO). Capital expenditures are initiated in the City's financial system of record and may be subject to approvals by DOF and/or other City agencies as defined by Fiscal Accountability Rules and the City's Post Issuance Compliance Procedures and outlined in the City's Debt Policy.

City's Debt Policy (Link below):

http://www.denvergov.org/content/dam/denvergov/Portals/344/documents/crcf/DebtAdmin/Debt_Policy.pdf

During the year, CMF will work with agencies to monitor the schedule, cost, and scope of capital projects to ensure projects are completed in a required timeframe. CMF will also review quarterly actual capital project expenditure and revenue reports compared to the budgeted amounts.

Phased Encumbrances. Certain larger capital projects financed with bonds or other obligations may benefit from phased encumbrances. Phased encumbrance is a tool that may be used if the capital project meets specific criteria, subject to review by CMF and the ultimate determination of the Manager. Further information on phased encumbrance may be found in the DOF Progressive Encumbrance Policy and Fiscal Accountability Rule 7.10.

Fiscal Accountability Rule 7.10. (Link below):

http://www.denvergov.org/content/dam/denvergov/Portals/344/documents/Fiscal_Rules/chapter_7_Expenditures/Rules/Rule_7.10_Encumbrances.pdf

Governance and Change Management. Capital projects and programs financed with debt or other obligations are encouraged to develop a change management plan and associated policies and procedures which outline a governance structure for the management of capital funding.

Reporting Requirements. For capital projects and programs financed with debt and other obligations, there are market disclosure considerations and IRS regulations on the use of proceeds that require close tracking and monitoring of the expenditure of proceeds.

To comply with federal, state, and local regulations and the City's Debt Policy, the following reports are required of all major City capital projects and programs to ensure appropriate tracking, accounting and record keeping of capital projects and programs: cost worksheets, cash flow, supplier summary, schedule, major encumbrance pipeline, private use, staffing plan, and project closeout.

Many of the capital reporting requirements outlined in this policy will also be used by DOF to comply with post-issuance activities as outlined in the City's Debt Policy and Post Issuance Compliance Procedures.

City Debt Policy (Link below):

http://www.denvergov.org/content/dam/denvergov/Portals/344/documents/crcf/DebtAdmin/Debt_Policy.pdf

Capitalization

Many capital improvement project expenditures are eligible for capitalization and recorded in the City's system of record. Capital assets are assets that are used in operations and have an initial useful life greater than one year. City agencies are responsible for reviewing capital improvement project expenditures and determining if the transactions meet the definition of a capital asset as defined by Generally Accepted Accounting Principles (GAAP) and the City's Fiscal Accountability Rule 4.2 – Capital and Controlled Assets.

Accountability Rule 4.2 – Capital and Controlled Assets (Link below):

http://www.denvergov.org/content/dam/denvergov/Portals/344/documents/Fiscal_Rules/chapter_4_Assets/Rules/Rule_4.2CapitalAndControlledAssets.pdf

Annual Revenue

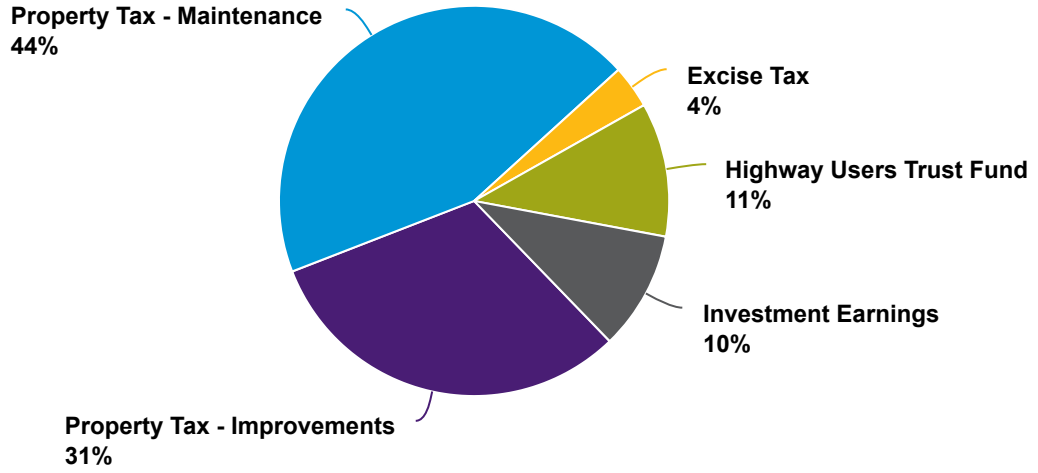
The City's capital improvement program and budget process is based upon a commitment to annual capital financial obligations and maintenance programs, as well as working with citywide leadership to collaboratively fund expansion capital projects to adequately address the critical capital needs of the City. As of 2026, the City has eight sources of annual revenue that support capital projects. Details regarding the 2027 projections for each fund are described below.

2027 Revenue by Fund

Winter Park Fund. Under a 2002 agreement with the operators of the Winter Park Ski Resort, the City received $2 million annually from the resort through mid-2012. Based on a formula established in the 2012-2013 fiscal year with the Winter Park Recreational Association, the City continues to receive the $2 million annual payments from the resort's operations, as well as an additional incentive payment. Winter Park Ski Resort remains in an overall stable financial position to make an incentive payment, with an estimated $3.3 million incentive payment forecasted for 2027. All Winter Park funds are restricted to capital repair, rehabilitation, and expansion of parks and recreation facilities.

Capital Improvement Fund (CIF). The Capital Improvement Fund is the primary annual funding source of capital improvement projects. The types of revenue that comprise the Capital Improvement Fund include general property tax, 2.5 mills dedicated for capital maintenance, interest earnings, a portion of the Highway Users Trust Fund (HUTF), transfers from other funds (on occasion), and the sales of real estate assets and reimbursements. The 2027 projected revenue into CIF is forecasted to be $140 million, a decrease of four percent over the prior year's forecast. This represents $44 million in general property tax, $62 million from the dedicated mills for maintenance, $5 million from dedicated lodgers tax committed to annual capital maintenance of the National Western Center, $16 million in HUTF, and $14 million in investment earnings and other revenues.

Exhibit Composition of Revenue Sources that Support the Capital Improvement Fund



State Conservation Trust Fund (SCTF). Based on Denver's population, the City receives a share of the lottery funds generated by the State for parks and recreation projects. For 2027 revenue projections, the City is estimated to receive just under $11 million, which comprises State transfers and interest earnings.

Parks Legacy Fund. In November of 2018, voters of the City and County of Denver passed ballot measure 2A increasing the sales and use tax by a rate of 0.25 percent and dedicating the revenue derived from the new tax rate to fund Denver parks, trails, open space programs, projects, and resources. This is also known as the Parks Legacy Fund. Revenues via the sales tax levy are collected in an operating special revenue fund and an annual transfer occurs into a dedicated capital fund to support parks, trails, and open space capital improvements. For 2027, the transfer into the Parks, Trails, and Open Space Capital Fund is estimated to be approximately $31 million.

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Climate Protection Fund. In November 2020, Denver voters approved Referred Measure 2A, which increased the sales tax rate by 0.25 percent to create the Climate Protection Fund (CPF); it is dedicated to mitigating the causes of climate change, with a focus on equity. Authorized expenditures include workforce training, investments in alternative energy and technology, environmental and climate justice programs, adaptation and resilience programs for vulnerable communities, clean transportation choices, and residential and commercial energy efficiency upgrades. Revenues are collected in an operating special revenue fund and an annual transfer occurs into a dedicated capital fund. In 2027, the transfer into the Climate Protection Capital Projects Fund is anticipated to be approximately $31 million.

Entertainment and Cultural Capital Facilities Fund. Alternatively known as the Surplus Seat Tax Fund, the Entertainment and Cultural Capital Facilities Fund receives revenue from a facilities development admissions tax (seat tax). A seat tax of 10 percent is charged on tickets at many performing arts venues and events, including the Denver Coliseum, Red Rocks, Denver Performing Arts Complex, Denver Botanic Gardens, National Western Center, and the Convention Center Complex. Revenues for 2027 are projected to be just under $25 million.

Denver Public Library Fund. In November 2022, Denver voters approved Referred Measure 2i, which created a dedicated mill levy of 1.5 mills to support the ability for Denver Public Library to maintain existing services as well as to meet increased demand for additional services. This may include increasing staff pay, increasing technology support, enhancing programs and services for children, youth, older adults, communities of color, and vulnerable groups like immigrants and refugees, and capital improvements at library facilities. In 2027, the transfer into the Denver Public Library Capital Fund is anticipated to be $2 million.

Other Revenue Sources

There are many critical initiatives that are proposed during each annual capital budget process that are outside the capacity of annual revenue amounts. It is important that these initiatives are sufficiently tracked to prioritize significant needs from year to year. Prioritized critical needs will support future bond initiatives and use of other alternative funding strategies, such as grant funding. These funding sources will be used to supplement annual capital funding in implementing City priorities on a periodic basis or as revenue sources are available.

Debt and Other Obligations

The City and County of Denver utilizes several types of financing obligations to provide funding toward certain capital projects, including property and equipment. These types of financing obligations include but are not limited to General Obligation and Revenue Bonds and lease purchase agreements, including Certificates of Participation (COPs).

General Obligation Bonds

General Obligation (GO) Bonds are backed by the full faith and credit of the City and are payable from ad valorem property taxes and other general revenues. Except for refunding bonds issued to achieve savings, Denver voters must approve general obligation debt prior to issuance.

- No GO Bonds, including limited tax GO Bonds, shall be issued unless approved by a majority of those qualified electors voting. The refunding of GO Bonds shall be in accordance with applicable law.
- The issuance of GO bonds should be carefully conserved and used only for projects clearly benefiting the broad public interest. True public projects of an essential nature and without associated revenue streams shall be the strongest candidates for GO financing.
- Per Section 7.5.2 of the City Charter, the City shall not become indebted for GO bonds to any amount exceeding three percent of the actual value, as determined by the last final assessment, of the taxable property within the city.

Section 7.5.2 (Link below)

https://library.municode.com/co/denver/codes/code_of_ordinances?nodeId=TITIHORU_SUBTITLE_BCH_ARTVIIBUFI_PT5IN_S7.5.2DELI

Since 2009, the City has issued all $550 million of General Obligation Bonds for the Better Denver Bond Projects authorized by Denver voters in 2007.

In November 2017, Denver voters authorized $937 million of new Elevate Denver General Obligation Bonds to be issued to address a wide variety of infrastructure improvements citywide. As of September 2025, all funds have been issued.

In November 2021, voters approved the Rebuilding for an Inclusive and Sustainable Economy (RISE) program. This 10-Year, $260 Million Investment supports a variety of infrastructure improvements citywide, including facilities, transportation, and parks and recreation. As of September 2025, all funds have been issued.

Since May 2010, the City's General Obligation Bonds have been rated AAA, the highest bond rating, by all three major national credit ratings agencies. These strong ratings will attract investors and help lower the cost to taxpayers when the City borrows money.

A summary of currently budgeted GO bond projects, including 2025 actual expenditures, 2026 estimated expenditures and 2027 projected expenditures, is included in this section in Schedule 37000.

Revenue Bonds

Revenue Bonds are payable from a specific, dedicated source of revenue, which does not pledge the full faith and credit of the City. Denver's various types of revenue bonds are described below. There are no City Charter limitations stipulating maximum revenue bond debt. The City's revenue bonds currently include:

- Excise (Dedicated) tax revenue bonds (backed by portions of the City's Lodgers' tax and sales tax on short-term auto rentals and prepared food and beverages) for the construction and improvement costs of the National Western Center and expansion of the Colorado Convention Center. (Except for refunding bonds issued to achieve savings, Denver voters must approve Excise (Dedicated) tax revenue bonds prior to issuance.)
- General Airport revenue bonds issued on behalf of Denver International Airport for capital projects of the airport. As a qualified Enterprise as defined by TABOR, voter approval is not required prior to the issuance of bonds.
- Wastewater revenue bonds issued on behalf of the Wastewater Management Enterprise Fund of the City's Department of Transportation and Infrastructure to finance the Platte to Park Hill storm drainage project

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and citywide storm drainage and sanitary sewerage improvements. As a qualified Enterprise as defined by TABOR, voter approval is not required prior to issuance of bonds.

Certificates of Participation (COPs)

The City has used lease purchase agreements to facilitate the financing of certain public capital projects and capital equipment. The leases are subject to annual appropriation by the City Council and do not constitute a general obligation or other indebtedness of the City within the meaning of any constitutional, statutory, or Charter debt limitations. The City's obligation to make payments relating to its various leases is contingent upon the City appropriating the rental payments for the then current fiscal year. In the event of non-appropriation, the lease terminates, and the pledged asset becomes the benefit of the lease holders.

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

1. Capital improvements and certain capital equipment will be eligible.
2. Capital improvements should provide new revenue stream or measurable cost efficiencies or savings which may be realized and dedicated to lease payments of COPs.
3. Capital improvements financed should be for basic and essential City services.
4. The useful life of the asset(s) being financed should not be shorter than the term of the lease, but the maximum term of the lease should not exceed 30 years for real estate assets and 15 years for all other assets. Useful life will be determined based upon industry standards and past experience with consideration given to technological obsolescence.
5. Capital improvements may be new or replacement facilities.

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

As of December 31, 2025, the principal portions of base rentals under the lease purchase agreements were $491,305,414. Of this amount, $469,489,640 was attributable to certificated lease purchase agreements and $21,815,774 was attributable to non-certificated capital leases

For more information on the City's debt obligations please refer to the City's Debt Policy.

Special Districts

Pursuant to Sections 7.6.1 and 7.6.2 of the Charter, the City may create local improvement districts to enable assessing the costs of constructing local public improvements.

Sections 7.6.1 and 7.6.2 9 (Link below)

https://library.municode.com/co/denver/codes/code_of_ordinances?nodeId=TITIHORU_SUBTITLE_BCH_ARTVIIBUFI_PT6ASDI

The financing of such costs can be accomplished through (1) the issuance of bonds or (2) the appropriation of revolving fund monies. Accordingly, the benefited properties will be assessed a proportionate share of the whole cost of the improvement in order to repay the principal of and interest due on any such funds advanced and any costs associated thereto.

1. The improvement must enhance the value of the property against which the assessment is levied in an amount at least equal to the amount of the assessment;
2. The term for repayment of the funds advanced should not exceed 15 years;
3. Voter authorization must be acquired to issue new bonds. An elector is defined as a person, qualified to register to vote in the general elections of the City, and (1) has been a resident of the district for not less than thirty days or (2) owns real or personal taxable property within the district—whether the person resides in the district or not;

4. If the revolving fund is the financing mechanism, the rate of interest to be charged for any funds advanced shall approximate the rate as if General Obligation bonds were issued. The expenditure of revolving funds requires an appropriation by the City Council.

Tax Increment Financing Districts

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

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Grant/Other Capital Funds

The funds displayed in the Grant / Other Capital Fund Hierarchy (Schedule 38000) are for projects funded by other local or private monies. There are three fund categories: grants-in-aid for a City capital project, payments made in consideration for work performed by the City on behalf of another agency or jurisdiction, and municipal revenues dedicated for a specific capital project or purpose. The schedule 38000 includes 2025 actual expenditures, 2026 estimated expenditures, and 2027 projected expenditures including additional appropriations needed in 2027. Please refer to the Grants/Special Revenue Fund section of the budget book for information on State, Federal, and Local capital grants.

Enterprise Funds

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public be financed or recovered primarily through user charges. Enterprise funds also fund capital improvement projects to support the infrastructure assets provided by the fund. The following describe the capital improvements funded by the five Enterprise Funds.

Wastewater Enterprise Fund

Accounts for all sanitary and storm water operations including monitoring, maintenance, repair and rehabilitation of related infrastructure, as well as planning and development of future needs. This fund is managed by the Executive Director of Transportation and Infrastructure.

Denver's Wastewater Management creates the Wastewater Six-Year Plan Capital Improvements Program ("Wastewater Program") and has prioritized enhancements and repairs in the following categories:

- Neighborhood Needs - citywide storm drainage, concrete repair, and sanitary sewer projects.
- Focus Basins - critical storm drainage and sanitary sewer projects to reduce risk to health, life, and property.
- Focus Waterways - restoration and infrastructure improvements to reduce risk to health, life, and property.
- Water Quality - projects that improve the health of Denver's waterways.

Aviation Enterprise Fund

Manages the operation, maintenance, planning, and development of the Denver International Airport. The fund is managed by the Chief Executive Officer of Aviation. For detailed information on the Denver International Airport, please see the Department of Aviation section herein.

It is Airport management's practice to develop a capital program for the Airport System and reevaluate the capital needs of the Airport System on a regular basis to reflect changes in, among other things (i) the type of projects that it plans to undertake based on current and projected aviation demand and major maintenance needs of facilities and/or equipment, (ii) the scope and timing of individual projects, (iii) project costs, and (iv) the timing and amount of available funding sources. The projects included in the Total Capital Program are periodically evaluated by the Airport with respect to their scope, timing, costs, availability of funding, Airport cash position, any environmental issues that may arise, and other factors that might affect the implementation of the Total Capital Program. Accordingly, timing and costs of projects included in the Total Capital Program are subject to change. For detailed information on the Total Capital Program, please visit https://www.flydenver.com/business-and-community/investor-relations/ or the City's most recent Annual Disclosure Statement, found at https://www.denvergov.org/Government/Agencies-Departments-Offices/Agencies-Departments-Offices-Directory/Department-of-Finance/Financial-Reports/Annual-Disclosure-Statement

Golf Enterprise Fund

Operates and maintains the City's five 18-hole golf courses, one 27-hole golf complex, two 9-hole par-3 courses, 54 holes of miniature golf, driving ranges, and pro-shops. The fund is managed by the Executive Director of Parks and Recreation.

Environmental Services Enterprise Fund

Manages the City's environmental liability and addresses environmental health and sustainability by improving air, land, and water quality. The fund is managed by the Executive Director of Public Health and Environment.

Sidewalks Enterprise Fund

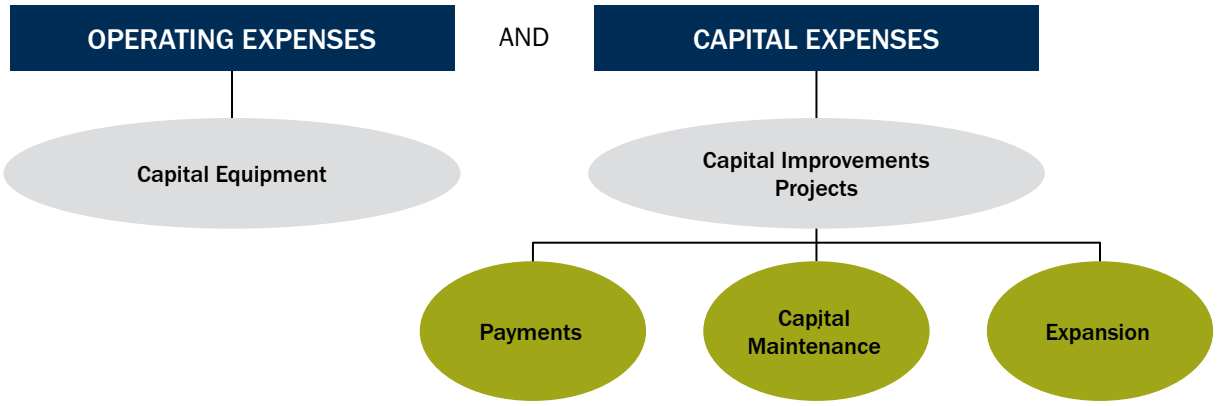
Manages the City's sidewalk program, which is charged with maintaining, replacing, and building new sidewalks as authorized by Initiative 307, approved by voters in 2022. This fund is managed by the Executive Director of Transportation and Infrastructure.

	2025 Actuals	2026 Appropriated	2027 Proposed
Financial Resources			
Annually Appropriated			
Property	106,375	110,457	106,017
Lodgers	-	5,000	5,000
Interest Income	40,507	23,652	20,810
Charges for Services	111	-	-
Miscellaneous Other	136,727	107,311	144,963
Total Annually Appropriated CIP Revenues	**283,719**	**246,419**	**276,791**
Other CIP Revenues			
Bond Project Funds	204,335	230,286	301,251
Grant/Other Capital Funds	98,172	152,932	159,232
Total Other CIP Revenues	**302,507**	**383,218**	**460,483**
Total CIP Revenues	**586,227**	**629,637**	**737,274**
Uses of Resources By Fund			
Winter Park and Recreation Funds	4,404	5,580	5,997
Capital Improvements	181,773	200,673	219,721
State Conservation Trust Funds (Lottery)	6,219	13,862	10,364
Parks Legacy Capital Improvement	34,457	31,901	34,257
Bond Project Funds	204,335	230,286	301,251
Grant/Other Capital Funds	98,172	152,932	159,232
Entertainment and Cultural Capital Funds	8,736	24,667	26,712
Total CIP Expenditures by Fund	**538,097**	**659,901**	**757,535**
By Department			
General Administration	14,597	16,970	32,097
Community Planning and Development	231	1,450	1,300
Housing Stability	2,224	-	2,000
Finance	144,563	157,024	175,526
General Services	1,549	1,595	2,095
Technology Services	10,899	1,553	8,613
Public Safety	489	6,170	5,870
Transportation and Infrastructure	282,734	346,407	398,030
Human Services	278	-	-
Health-Environmental Health	1,200	950	1,200
Parks and Recreation	79,022	120,415	138,930
Office of Economic Development	311	-	-
Contingency	-	7,367	7,018
Rescissions	-	-	(15,144)
Total CIP Expenditures by Department	**538,097**	**659,901**	**757,535**
Other Capital Improvements (Enterprise Funds)			
Wastewater Management	75,025	63,900	43,000
Sidewalks	3,658	33,007	36,618
Environmental Services	7,970	2,550	2,750
Golf	979	14,000	2,000
Aviation	176,324	177,948	202,762
Total Enterprise Fund CIP Expenditures	**263,956**	**291,405**	**287,129**

To provide service to its residents, a City government needs funding for costs such as salaries, supplies, and other operating items. Most public services also entail costs for furniture, automobiles, other equipment and vehicles, land and construction of buildings or other public facilities. These costs are separated into two large categories: (1) operating expenditures and (2) capital outlays.

Operating expenditures include personnel costs, day-to-day maintenance and operation of City assets, and the acquisition of goods that are consumed as a service is provided. These types of expenses cost less on a unit basis than most capital outlays, and they recur at roughly the same level from year to year.

Capital outlays occur on a periodic basis. Within the broad category of capital outlay expenditures there are two subgroups: (a) capital equipment and (b) capital improvements. The City budgets capital equipment annually through an agency's operating budget. The City budgets capital improvements annually through dedicated revenue for the **acquisition, rehabilitation, or expansion of assets.**



Capital improvement expenses also generate operating costs that must be recognized and accommodated. For example, the construction of a new City facility may result in increases in utility costs, additional long-term facility maintenance costs, and additional personnel and supplies to support operations. Capital improvements can also promote economic development, which can have a positive impact on the City's economy and fiscal condition. During the annual budget process, the CMF team works with departments to determine the anticipated impacts of capital projects on operating budgets for future years. The timeline for an operating budget increase is typically driven by the anticipated completion date of the project.

It is the goal of the Capital Improvement Program to improve the estimation of operating costs of capital projects in collaboration with departments to better facilitate the annual budget process, financial planning, and long-range capital planning.

Winter Park Parks and Recreation Fund - Schedule 30001

		2025 Actuals	2026 Appropriated	2027 Proposed
Financial Resources				
Interest Income		663,834	453,638	474,172
Miscellaneous Other		5,828,000	5,933,508	5,333,508
	Total	**6,491,834**	**6,387,146**	**5,807,680**
Uses of Resources				
Expenditures/Appropriations		4,404,256	5,325,000	5,955,560
Rescissions		-	-	(190,380)
Contingency		-	255,486	232,307
	Total	**4,404,256**	**5,580,486**	**5,997,487**
Net Increase (Decrease) in Fund Balance		2,087,578	806,660	(189,807)
Fund Balance January 1		15,200,920	17,288,498	18,095,158
Fund Balance December 31		**17,288,498**	**18,095,158**	**17,905,351**

Projects		2027 Proposed
Department of Finance		
30050-7010000 Park Improvement Projects - 30050		
ZB003	Santa Fe Yards Improvements - Vanderbilt Park	189,302
	Total	**189,302**
Department of Parks and Recreation		
30015-7010000 Parks Debt Payments - 30015		
RJ007	Sand Creek Greenway	25,000
RJ007	UDFCD Trail Development	400,000
	Total	**425,000**
30045-7010000 Parks Citywide Projects - 30045		
RB001	Citywide Parks Revitalization	1,078
RZ454	Mountain Parks - Infrastructure	400,000
RZ008	Park Access - Median Rehabilitation	250,000
RZ008	Park Access - Park Walks	350,000
RZ010	Park Amenities - Dog Parks	50,000
RZ010	Park Amenities - Lighting	30,000
RZ010	Park Amenities - Outdoor Recreation	300,000
RZ010	Park Amenities - Playgrounds	125,000
RZ009	Park Facilities - Recreation Center Rehabilitation	332,250
RZ009	Park Facilities - Structures	500,000
RZ010	Parks Amenities - Picnic Facilities	75,000
RC001	Parks and Recreation Contingency	227,930
RZ006	Reinvestment - Project Development Funds	600,000
	Total	**3,241,258**
30050-7010000 Park Improvement Projects - 30050		
RZ009	Park Facilities - Outdoor Aquatics Rehabilitation	600,000
RZ009	Park Facilities - Recreation Center Rehabilitation	300,000
RZ009	Park Facilities - Structures	250,000
RW006	Park Restroom Facilities Improvements and Construction	850,000
RZ007	Resiliency - Natural Resources	100,000
	Total	**2,100,000**
	Grand Total	**5,955,560**

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Department of Parks and Recreation

Park Debt Payments

RJ007 — Sand Creek Greenway ($25,000). Funding will be used for multi-jurisdictional investment in maintenance and improvements to the Sand Creek Greenway. This will be managed by Sand Creek Greenway Foundation.

RJ007 — UDFCD Trail Development ($400,000). Funding will be used for annual matches with the Mile High Flood Control District (f/k/a Urban Drainage and Flood Control District) for repairs and improvements to drainageways and adjacent trail systems citywide.

Parks Citywide Projects

RB001 — Citywide Parks Revitalization ($1,078). Funding will be used for the enhancement and revitalization of parks citywide.

RZ454 — Mountain Parks — Infrastructure ($400,000). Funding will be used for repair and maintenance of Denver Mountain Parks infrastructure including trails, bridges, site improvements, and campground improvements.

RZ008 — Park Access — Median Rehabilitation ($250,000). Funding is for routine capital maintenance of city medians, including landscape replacement and irrigation upgrades.

RZ008 — Park Access — Park Walks ($350,000). Funding will be used for the maintenance and repair of park walks citywide including Harvard Gulch walks.

RZ010 — Park Amenities — Dog Parks ($50,000). Funds will be used to enhance, restore, and maintain citywide dog parks.

RZ010 — Park Amenities — Lighting ($30,000). Funding will be used to enhance, restore, and maintain citywide lighting.

RZ010 — Park Amenities — Outdoor Recreation ($300,000). Funding will be used for enhancements throughout the City's outdoor recreation system, including necessary outdoor recreation rehabilitation and replacement projects.

RZ010 — Park Amenities — Playgrounds ($125,000). Funding will be used for enhancements throughout the City's playground system, including necessary playground rehabilitation and replacement projects.

RZ009 — Park Facilities — Recreation Center Rehabilitation ($332,250). Funding will be used for enhancements throughout the City's recreation system, including necessary recreation rehabilitation and replacement projects.

RZ009 — Park Facilities — Structures ($500,000). Funding will be used for the capital maintenance of buildings throughout the City's park system that require immediate attention.

RZ010 — Park Amenities — Picnic Facilities ($75,000). Funding will be used for installation and replacement of deteriorated or damaged park furnishings, including benches, trash receptacles, grills, and bicycle racks.

RC001 - Parks and Recreation Contingency ($227,930). Funding is reserved as contingency for unprogrammed emergency repairs or maintenance needs.

RZ006 - Reinvestment - Project Development Funds ($600,000). Funding will be used for the conceptual and preliminary design of projects or unanticipated mid-year programming needs such as studies, design, environmental clearance, and other pre-construction activities.

Parks Improvement Projects

RZ009 - Park Facilities - Outdoor Aquatics Rehabilitation ($600,000). Funding is used for capital maintenance of outdoor pools and aquatic facilities such as splash pads.

RZ009 — Park Facilities — Recreation Center Rehabilitation ($300,000). Funding will be used for enhancements throughout the City's recreation system, including necessary recreation rehabilitation and replacement projects.

RZ009 — Park Facilities — Structures ($250,000). Funding will be used for the capital maintenance of buildings throughout the City's park system that require immediate attention.

RW006 — Park Restroom Facilities Improvements and Construction ($850,000). Funds will be used for the design and construction of park restroom facilities.

RZ007 — Resiliency - Natural Resources ($100,000). Funding will be used for the capital maintenance and improvement to the City's natural areas system, including restoration, reclamation, and lake edge management.

ZB003 — Santa Fe Yards Improvements - Vanderbilt Park ($189,302). Funding will be used for construction of public infrastructure facilities and improvements at Vanderbilt Park.

Capital Improvement Fund - Schedule 31000

		2025 Actuals	2026 Appropriated	2027 Proposed
Financial Resources				
Charges for Services		110,762	-	-
Interest Income		29,182,269	16,275,143	13,812,500
Lodgers		-	5,000,000	5,000,000
Miscellaneous Other		62,939,450	41,582,768	77,519,253
Property		106,375,255	110,456,621	106,017,497
	Total	**198,607,735**	**173,314,532**	**202,349,250**
Uses of Resources				
Expenditures/Appropriations		181,773,258	194,964,443	220,294,649
Rescissions		-	-	(5,947,753)
Contingency		-	5,708,118	5,374,339
	Total	**181,773,258**	**200,672,561**	**219,721,235**
Net Increase (Decrease) in Fund Balance		16,834,477	(27,358,029)	(17,371,985)
Fund Balance January 1		452,248,479	469,082,956	441,724,927
Fund Balance December 31		**469,082,956**	**441,724,927**	**424,352,942**

- 2027 CIF revenues include the following transfers into Fund 31000:
  - A $30,968,000 transfer from the Climate Protection Special Revenue Fund into the
  - A $9,732,685 transfer from the General Fund for technology investments.
  - A $8,688,000 transfer from the Gateway Impact Fee Road and Fire Facility Funds for projects as designated in the plan area capital improvement plan.
  - A $8,400,000 transfer from Central Park Boulevard Bridge TIF project reimbursements.
  - A $2,000,000 transfer from the Denver Public Library Fund into the Library Facilities Deferred Maintenance Fund for library facilities improvements.
  - A $1,128,592 transfer from the Climate Federal Revenue Fund of collected Solar Garden project rebates.
  - A $1,000,000 transfer from the Transportation & Mobility Special Revenue fund to support multimodal transportation and safety projects.

Projects			2027 Proposed
Climate Action, Sustainability and Resiliency			
34804-0107000 Climate Protection Capital Projects			
	CW004	Climate Adaptation and Resilience	2,750,000
	CW003	Electrified Mobility Improvements	10,980,000
	CZ003	Electrified Mobility Maintenance	200,000
	CW002	Energy Conservation Improvements	14,118,000
	CW001	Solar Infrastructure Improvements	2,750,000
	CZ001	Solar Infrastructure Maintenance	170,000
	Total		**30,968,000**
34805-0107700 Climate Federal Capital Projects			
	CW002	Energy Conservation Improvements	1,128,592
	Total		**1,128,592**
Community Planning and Development			
34080-0141000 Other Agency Capital Projects			
	GX004	Participatory Budgeting	1,300,000
	Total		**1,300,000**
Other Cultural Facilities Support			
34080-1000000 Other Agency Capital Project			
	ZF100	Museum of Nature and Science Maintenance	500,000
	Total		**500,000**
34080-1200000 Other Agency Capital Projects			
	ZG100	Denver Art Museum Maintenance	500,000
	Total		**500,000**
Department of Housing Stability			
33069-1444000 Other Agency Capital Projects			
	GZ060	Residential - Shelter Facilities Maintenance/Repair	2,000,000
	Total		**2,000,000**
Department of Finance			
31000-2560000 Capital Improvements Parent Fund			
	ZE002	National Western Center (NWC) Capital Maintenance	6,500,000
	Total		**6,500,000**
33069-259000 Facility CIP Projects			
	GZ001	Facilities Maintenance Contingency Reserve	1,000,000
	GZ001	Facilities Support - Facilities Reserve for Emergency Projects	1,500,000
	GZ002	2026 FIT FCAP Findings	4,500,000
	Total		**7,000,000**
34080-2590000 Other Agency Capital Projects			
	SD100	2015A COP 911 and Fleet Service Center	557,943
	PL001	Central Platte Service Payment	1,301,235
	ZB001	Connective Infrastructure	6,000,000
	ZB002	Santa Fe Yards Capital Improvements	5,250,000
	PQ014	Facility Improvements, Space Planning, and Property Acquisition	19,405,000
	NW001	NWC Campus Energy Support	987,873
	ZJ100	Property Planning and Evaluation	175,000
	Total		**33,677,051**
Department of General Services			
34080-3010000 Facilities Plan & Mgmt Cap Maintenance			

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Projects			2027 Proposed
	HY001	Shelter Improvements	500,000
	Total		**500,000**
Denver Arts and Venues			
34080-3050000 Other Agency Capital Projects			
	ZZ401	Public Art Maintenance	555,000
	Total		**555,000**
Technology Services			
34080-3070100 Other Agency Capital Projects			
	ZI903	Radio Replacement - Safety	1,552,600
	ZI904	User Component Replacement	1,520,000
	ZI905	Infrastructure and Network Replacement	3,040,085
	ZI908	Technology System Upgrades	2,500,000
	Total		**8,612,685**
Safety Programs and Management			
34080-3501000 Other Agency Capital Projects			
	GX005	Safety Facilities - Expansion and Improvements	4,450,000
	GB001	Place Network Investigation Implementation	300,000
			4,750,000
Denver Sheriff Department			
34080-3531000 Other Agency Capital Projects			
	ZI907	Sheriff Reform Technology Investments	1,120,000
	Total		**1,120,000**
Department of Transportation and Infrastructure			
31015-5011000 DOTI Payments			
	PM008	East Corridor Payment	2,512,310
	PW001	I-70 Availability Payment	2,688,010
	Total		**5,200,320**
31025-5011000 DOTI Annual Programs			
	PB002	Major Bridge Replacements	13,400,000
	PZ037	Traffic Signal Infrastructure and Maintenance	8,061,165
	Total		**21,461,165**
31050-5011000 DOTI Improvement Projects			
	PO008	Denver Moves Bicycles Implementation	1,700,000
	PS006	Denver Moves Transit Implementation	3,700,000
	PZ128	Connected Mobility	1,500,000
	PY001	Major Multi-Modal Projects	1,075,000
	PQ017	Neighborhood Transportation and Traffic Calming	1,000,000
	PS011	Pedestrian Crossing Improvements	1,750,000
	PZ037	Traffic Signal Infrastructure and Maintenance	1,575,000
	PS002	Multimodal Plans and Studies	147,000
	PJ100	Gateway Regional Infrastructure	6,000,000
	PJ100	Gateway Regional Infrastructure; Roads and Medians	2,000,000
	PJ100	Gateway Regional Infrastructure: Fire	688,000
	Total		**21,135,000**
33069-5011000 Facility CIP Projects			
	GX002	DOTI Facilities - Expansion and Improvements	1,750,000
	Total		**1,750,000**
34801-5011000 Transportation and Mobility Capital Projects			
	PQ017	Neighborhood Transportation and Traffic Calming	500,000

Projects			2027 Proposed
	PS011	Pedestrian Crossing Improvements	250,000
	PZ037	Traffic Signal Infrastructure and Maintenance	250,000
	Total		**1,000,000**
34993-5011000 DOTI Capital Maintenance			
	PZ034	Bridge Maintenance and Emergency Repairs Program	12,898,603
	PZ039	Neighborhood Infrastructure Maintenance	750,000
	PZ043	Right of Way Concrete Maintenance - Concrete Street and Alley Repair Program	2,000,000
	PZ043	Right of Way Concrete Maintenance - Curb and Gutter	3,000,000
	PZ043	Right of Way Concrete Maintenance - Curb Ramps	5,000,000
	PZ045	Signs and Marking Maintenance - Faded Signs	250,000
	PZ045	Signs and Marking Maintenance - Pavement Markings	3,127,111
	PZ041	Street and Alley Asphalt Maintenance - Alley Program	1,685,308
	PZ041	Street and Alley Asphalt Maintenance - Street Rotomill and Overlay Program	29,688,979
	PZ128	System Operations Maintenance - Fiber Maintenance	750,000
	PZ128	System Operations Maintenance - Transportation Management Center (TMC) Program	200,000
	PZ128	System Ops Maintenance - ITS Device Deployment, Operation, and Maintenance	850,000
	PZ037	Traffic Signal Infrastructure and Maintenance	1,438,835
	PZ001	Transportation Maintenance Contingency Reserve	375,000
	Total		**62,013,836**
Denver Department of Public Health and Environment			
34080-6508000 Other Agency Capital Projects			
	E0001	DHHA Westside Clinic Payment	1,200,000
	Total		**1,200,000**
Department of Parks and Recreation			
32045-7010000 Parks Citywide Projects			
	RZ008	Park Access - Bridges	2,523,000
	Total		**2,523,000**
34080-7010000 Other Agency Capital Projects			
	ZZ303	Denver Zoo Repairs	900,000
	Total		**900,000**
Denver Public Library			
33069-8113000 Library Capital			
	GX020	Library Facilities Deferred Maintenance	1,400,000
	GX020	Library Facilities Life Cycle Sustainment	600,000
	Total		**2,000,000**
34041-8113000 Library Capital			
	GX020	Library Facilities Deferred Maintenance	1,350,000
	GX020	Library Facilities Life Cycle Sustainment	650,000
	Total		**2,000,000**
	Grand Total		**220,294,649**

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Department of Climate Action, Sustainability and Resiliency

Climate Protection Capital Projects

CW004 — Adaptation and Resiliency ($2,750,000). Funding will be used to support the design and implementation of improvements to create resilient landscapes and conserve natural resources.

CW003 — Electrified Mobility Improvements ($10,980,000). Funding will be used to support the design, development, and construction of electric vehicle chargers, City fleet electrification, and other measures that promote the use of electrified mobility.

CZ003 — Electrified Mobility Maintenance ($200,000). Funding will be used to support the maintenance of electric vehicle chargers and other measures that promote the use of electrified mobility and support the City's fleet electrification.

CW002 — Energy Conservation Improvements ($14,118,000). Funding will be used to support the design, and installation of efficiency measures, and all-electric equipment in buildings, including projects that support the City's compliance with the Energize Denver Ordinance.

CW001 — Solar Infrastructure Improvements ($2,750,000). Funding will be used to support the design, development, and installation of solar photovoltaic generating facilities, battery energy storage systems, microgrids, and related distributed energy resources.

CZ001 — Solar Infrastructure Maintenance ($170,000). Funding will be used for the capital maintenance of solar photovoltaic generating facilities, battery energy storage systems, microgrids, and related distributed energy resources.

Climate Federal Capital Projects

CW002 — Energy Conservation Improvements ($1,128,592). Funding will be used to support the design, and installation of efficiency measures, and all-electric equipment in buildings, including projects that support the City's compliance with the Energize Denver Ordinance.

Community Planning and Development

GX004 — Participatory Budgeting ($1,300,000). Funding will be used for the implementation and delivery of capital assets through a participatory budgeting program.

Museum of Nature and Science

ZF100 — Museum of Nature and Science Maintenance ($500,000). Funding will be used for ongoing maintenance and rehabilitation projects at the Museum of Nature and Science. Projects include sprinkler head replacement, fall protection systems, and other needed projects.

Denver Art Museum

ZG100 — Denver Art Museum Maintenance ($500,000). Funding will be used for ongoing maintenance and rehabilitation projects at the Denver Art Museum.

Department of Housing Stability

GZ060 — Facilities Housing Projects ($2,000,000). Funding will be used for the maintenance and repair of City owned residential facilities including shelters.

Department of Finance

Capital Improvement Parent Fund Transfers

ZE002 - National Western Center (NWC) Capital Maintenance ($6,500,000). This denotes a transfer to Fund 38437. Funding will be used for the capital maintenance and improvements of facilities at the National Western

Center complex. The Capital Improvement Fund (CIF) receives $5 million annual from Lodgers Tax revenues to support these capital improvements.

CIP Projects

GZ001 — Facilities Maintenance Contingency Reserve ($1,000,000). Funding is reserved as contingency for unprogrammed facilities maintenance needs.

GZ001 — Facilities Support - Facilities Reserve for Emergency Projects ($1,500,000). Funding is reserved as contingency for unprogrammed emergency issues at city facilities.

GZ002 — 2026 FIT FCAP Findings ($4,500,000). Funding is reserved for facilities projects, maintenance, etc. as identified in the most recent FCAP findings as identified by the 2026 Facilities Condition Assessment Plan.

Other Agency Capital Projects

SD100 — 2015A COP 911 and Fleet Service Center ($557,943). Funding for the annual base rental payment for the Certificate of Participation that funded the rehabilitation of the new 911 Communications Center facility located on Peoria Street, and the purchase of the new Fleet Service Center located on 31st Avenue.

PL001 — Central Platte Service Payment ($1,301,235). This funding provides a portion of the annual base rental payment for the Central Platte Campus facilities project.

ZB001 — Connective Infrastructure ($6,000,000). Funding will be used for the planning, design, and construction of connective infrastructure, such as new or improved roads, pedestrian and vehicular bridges, park improvements, and other improvements.

ZB002 — Sante Fe Yards Contribution ($5,250,00). Funding will be used for the planning, design, and construction of connective infrastructure surrounding Sante Fe Yards.

PQ014 — Facility Improvements, Space Planning, and Property Acquisition ($19,405,000). Funding will be used for the planning, design, and construction of capital projects which address community placemaking, citywide space needs, and property acquisition.

NW001 — NWC Campus Energy Support ($987,873). Pursuant to the Contingent Commitment Agreement with the National Western Authority, funds contribute to providing credit support to secure a district energy heating and cooling system for the National Western Center Campus.

ZJ100 — Property Planning and Evaluation ($175,000). Funding will be used for initial property planning, evaluation and improvements needed for acquisition, or disposition of City property.

Department of General Services

HY001 - Shelter Improvements ($500,000). Funding will be used for repairs and upgrades to city owned shelters.

Denver Arts and Venues

ZZ401 — Public Art Maintenance ($555,000). Funding will be used to perform ongoing maintenance for the City's public art assets.

Department of Technology Services

ZI903 - Radio Replacement - Safety ($1,552,600). Funding for a payment to replace current end of life radio system technology.

ZI904 - User Component Replacement ($1,520,000). Funding for the scheduled replacement of desktop and laptop computers for agencies within the General Fund.

ZI905 - Infrastructure and Network Replacement ($3,040,085). Funding for the scheduled replacement of servers, routers, and other hardware, software, and tools necessary to maintain the City's network infrastructure.

ZI908 - Technology System Upgrades ($2,500,000). Funding provides for the periodic upgrades of existing city software systems.

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Safety Programs and Management
Other Agency Capital Projects

GX005 — Safety Facilities - Expansion and Improvements ($4,450,000). Funding for repairs, upgrades, and expansion projects at public safety facilities.

GB001 — Place Network Investigation Implementation ($300,000). Funding to be used for Place Network Investigation (PNI) implementation, which may include investments such as in lighting and other activation infrastructure to improve public safety.

Denver Sheriff Department

ZI907 — Sheriff Reform Technology Investments ($1,120,000). Funding will be used to support technology security upgrades at the Downtown Detention Center and the County Jail.

Department of Transportation and Infrastructure (DOTI)

DOTI Payments

PM008 — East Corridor Payment ($2,512,310). Funding will be used for the annual Certificates of Participation (COP) payment that financed additional transportation and drainage improvements constructed as part of the East Corridor project.

PW001 — I-70 Availability Payment ($2,688,010). Funding will be used for the annual payment to the Colorado Department of Transportation per the terms of the I-70 East Corridor IGA.

DOTI Annual Programs

PB002 — Major Bridge Replacement ($13,400,000). Funds will be used for vehicular bridge replacements on major road corridors.

PZ037 — Traffic Signal Infrastructure and Maintenance ($8,061,165). Funding will be used to reconstruct, replace, maintain, and upgrade traffic signals. Funding will also be used for studies, analysis, and design related to timing, standards, and other needs for the signal program. The work program is based on the number of new warranted signals, crashes, and maintenance data.

DOTI Improvement Projects

P0008 - Denver Moves Bikes Implementation ($1,700,000). Funding will be used for Safe and Slow Streets with Bikeways projects, including but not limited to, neighborhood diverters and bike lane hardening. .

PS006 — Denver Moves Transit Implementation ($3,700,000). Funding to support the implementation of transit improvements, including design and construction of high frequency networks and transit amenities.

PZ128 — Connected Mobility ($1,500,000). Funds will be used to install and maintain detection devices for vehicles, bicycles, and pedestrians citywide.Devices may include loops, cameras, or other sensors.

PY001 — Major Multi-Modal Projects ($1,075,000). Funding will be used for the development of complex “complete street” and/or safety projects. This will include enhancements that benefit all street users, such as new and wider sidewalks, trees, high-comfort bikeways, new and enhanced crossings, or dedicated bus lanes and improved bus stops.

PQ017 — Neighborhood Transportation and Traffic Calming ($1,000,000). Funding will be used to implement traffic and safety improvements for vehicles, pedestrians, and cyclists to improve mobility within the neighborhoods.

PS011 — Pedestrian Crossings ($1,750,000). Funding will be used to install new pedestrian crossings in critical locations throughout the City.

PZ037 — New Traffic Signal Infrastructure ($1,575,000). Funding will be used to install new traffic signals at critical locations throughout the City.

PS002 — Planning & Evaluation ($147,000). Funding for area next step plans, multimodal access, and connectivity studies.

PJ100 — Gateway Regional Infrastructure ($6,000,000). Funds will be used for the implementation of impact fee projects in the Gateway Area. This is a transfer of system development fees collected in the Gateway Trust Funds.

PJ100 — Gateway Regional Infrastructure - Roads and Medians ($2,000,000). Funds will be used for the implementation of fire station facility projects in the Gateway Area, especially road and median improvements. This is a transfer of system development fees collected in the Gateway Trust Funds.

PJ100 — Gateway Regional Infrastructure - Fire ($688,000). Funds will be used for the implementation of road and median projects in the Gateway Area. This is a transfer of system development fees collected in the Gateway Trust Funds.

DOTI Facility CIP Projects

GX002 — DOTI Facilities - Expansion and Improvements ($1,750,000). Funds will be used for maintenance and repairs at DOTI operations campuses including the Roslyn, Osage, Central Platte, and Cherry Creek campuses.

DOTI Transportation & Mobility

PQ017 — Neighborhood Transportation and Traffic Calming ($500,000). Funding will be used to implement traffic and safety improvements for vehicles, pedestrians, and cyclists to improve mobility within the neighborhoods.

PS011 — Pedestrian Crossings ($250,000). Funding will be used to install new pedestrian crossings in critical locations throughout the City.

PZ037 — New Traffic Signal Infrastructure ($250,000). Funding will be used to install new traffic signals at critical locations throughout the City.

DOTI Capital Maintenance

PZ034 — Bridge Maintenance and Emergency Repairs ($12,898,603). Funding will be used to provide maintenance, rehabilitation, and replacement of existing structures, including bridges, underpasses, and retaining walls. This also encompasses emergency repairs to all structures.

PZ039 — Neighborhood Infrastructure Maintenance ($750,000). Funding will be used to assess and resolve transportation related safety concerns, typically identified through 311, studies, and plans. Neighborhood improvements may include pedestrian crossings and betterments, minor roadway modifications, as well as the associated analysis, data collection, and policy development.

PZ043 — Right of Way Concrete Maintenance — Concrete Street and Alley Repair Program ($2,000,000). Funding will be used for necessary repairs of concrete streets and alleys.

PZ043 — Right of Way Concrete Maintenance — Curb and Gutter ($3,000,000) Funding will be used for the replacement of curbs and gutters citywide and supporting concrete roadway infrastructure.

PZ043 — Right of Way Concrete Maintenance — Curb Ramps ($5,000,000). Funding will be used for the installation or upgrade of pedestrian curb ramps as required by the Americans with Disabilities Act (ADA).

PZ045 — Signs and Marking Maintenance — Faded Signs ($250,000). Funding for the maintenance and replacement of faded traffic signs.

PZ045 — Signs and Marking Maintenance — Pavement Markings ($3,127,111). Funding for work and materials related to the placement of traffic markings.

PZ041 — Street and Alley Asphalt Maintenance — Alley Program ($1,685,308). This program funds maintenance of asphalt surfaced Citywide alleys and improvements to address drainage and serviceability issues in unimproved alleys. This program is not intended as a replacement for construction of new concrete alleys as the City standard.

PZ041 — Street and Alley Asphalt Maintenance — Street Rotomill and Overlay Program ($29,688,979). Funding is for the citywide street rotomill and overlay program. This annual program to maintain streets is based on optimized overlay levels determined by the Pavement Management Program.

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PZ128 — Systems Operations Maintenance — Fiber Maintenance ($750,000). Funding will be used for the operation and maintenance of the fiber and conduit infrastructure. Expenditures may include repairs, upkeep, infrastructure upgrades, and programming.

PZ128 — System Operations Maintenance — Transportation Management Center (TMC) Program ($200,000). This program continues the installation of equipment for the operation of the Intelligent Transportation Systems (ITS) and the Transportation Management Center (TMC). The TMC handles emergency operations, event management, and congestion management.

PZ128 — Systems Operations Maintenance — ITS Device Deployment, Operation, and Maintenance ($850,000). Funds will be used to install, operate, and maintain Intelligent Transportation Systems (ITS) devices and systems used for signal operation (presence and count detection), communication, data collection, and to support the integrated transportation infrastructure.

PZ037 — Traffic Signal Infrastructure and Maintenance ($1,438,835). Funding will be used to reconstruct, replace, maintain, and upgrade traffic signals. Funding will also be used for studies, analysis and design related to timing, standards, and other needs for the signal program. The work program is based on the number of new warranted signals, crashes, and maintenance data.

PZ001 — Transportation Maintenance Contingency ($375,000). Funding is reserved as contingency for unprogrammed emergency repairs or maintenance needs.

Department of Public Health and Environment

E0001 — DHHA Westside Clinic Payment ($1,200,000). Funding will be used for the City's contribution for construction of a new Westside Clinic, which will provide adequate capacity to serve the neighborhood's health needs.

Department of Parks and Recreation

Parks Citywide Projects

RZ008 — Park Access - Bridges ($2,523,000). Funding will be used for capital maintenance of pedestrian and bicycle bridges located within Denver.

Other Agency Capital Project

ZZ303 — Denver Zoo Repairs ($900,000). Funding for maintenance and repair projects at the Denver Zoo.

Denver Public Library

Library Facility CIP Projects

GX020 — Library Facilities Deferred Maintenance ($1,400,000). Funding will be used to address deferred maintenance needs at Denver Public Library facilities.

GX020 — Library Facilities Life Cycle Sustainment ($600,000). Funding will be used to address deferred maintenance needs at Denver Public Library facilities, with an emphasis on projects that sustain the life cycle of library assets.

Library Capital

GX020 — Library Facilities Deferred Maintenance ($1,350,000). Funding will be used to address deferred maintenance needs at Denver Public Library facilities.

GX020 — Library Facilities Life Cycle Sustainment ($650,000). Funding will be used to address deferred maintenance needs at Denver Public Library facilities, with an emphasis on projects that sustain the life cycle of library assets.

		2025 Actuals	2026 Appropriated	2027 Proposed
Financial Resources				
Interest Income		4,236,086	2,507,766	2,398,651
Miscellaneous Other		8,401,430	8,552,917	8,250,000
	Total	**12,637,516**	**11,060,683**	**10,648,651**
Uses of Resources				
Expenditures/Appropriations		6,219,262	13,420,000	12,974,272
Rescissions		-	-	(3,035,904)
Contingency		-	442,134	425,946
	Total	**6,219,262**	**13,862,134**	**10,364,315**
Net Increase (Decrease) in Fund Balance		6,418,254	(2,801,451)	284,336
Fund Balance January 1		27,909,145	34,327,399	31,525,948
Fund Balance December 31		**34,327,399**	**31,525,948**	**31,810,284**

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Projects		2027 Proposed
Department of Parks and Recreation		
35045-7010000 Parks Citywide Projects - 35045		
RB001	Citywide Parks Revitalization	87,199
RJ010	Citywide Turf Restoration	165,000
RJ010	Citywide Water Conservation	250,000
RJ010	Citywide Playgrounds Public Art	44,884
RZ454	Mountain Parks - Infrastructure	75,000
RZ008	Park Access - Park Walks	50,000
RZ008	Park Access - Roads and Parking	50,000
RZ008	Park Access - Trail Improvements	450,000
RZ010	Park Amenities - Historic Structures	50,000
RZ009	Park Facilities - Park Restrooms	50,000
RZ009	Park Facilities - Structures	50,000
RZ009	Park Facilities - Water Features	50,000
RC001	Parks and Recreation Contingency	403,805
RZ006	Reinvestment - ADA Upgrades	500,000
RZ006	Reinvestment - Emergency Response	300,000
RZ006	Reinvestment - Parks Rehabilitation	470,000
RZ007	Resiliency - Natural Resources	350,000
RZ007	Resiliency - Tree Program	400,000
RZ007	Resiliency - Water Conservation	250,000
Total		**4,045,888**
35050-7010000 Parks Improvements Projects - 35050		
RZ454	Mountain Parks - Infrastructure	400,000
RZ010	Park Amenities - Playgrounds	400,000
RZ009	Park Facilities - Recreation Center Rehabilitation	3,500,000
RZ009	Park Facilities - Structures	190,000
RZ006	Reinvestment - Parks Rehabilitation	400,000
RZ007	Resiliency - Natural Resources	800,000
RZ007	Resiliency - Water Conservation	289,679
ZB003	Santa Fe Yards Improvements - Vanderbilt Park	2,948,705
Total		**8,928,384**
Grand Total		**12,974,272**

Department of Parks and Recreation

Parks Citywide Projects

RB001 — Citywide Parks Revitalization ($87,199). Funding will be used for the enhancement and revitalization of parks citywide.

RJ010 — Citywide Turf Restoration ($165,000). Funding will be used for repair, maintenance, and restoration of turf areas throughout the City's park system.

RJ010 — Citywide Water Conservation ($250,000). Funding will be used to implement water conservation techniques to meet the sustainability program objectives of the City. Additionally, these funds will be utilized by in-house irrigation repair crews to rapidly respond to irrigation problems.

RJ010A — Citywide Playgrounds Public Art ($44,884). Funding will be used for public art projects at parks citywide.

RZ454 — Mountain Parks — Infrastructure ($75,000). Funding will be used for repair and maintenance of Denver Mountain Parks infrastructure including trails, bridges, site improvements, and campground improvements.

RZ008 — Park Access — Park Walks ($50,000). Funding will be used for maintenance and repair of park walks citywide.

RZ008 — Park Access — Roads and Parking ($50,000). Funding will be used for capital maintenance or reconstruction of park roadways and parking lots.

RZ008 — Park Access — Trail Improvements ($450,000). Funding will be used for capital maintenance throughout the citywide trail system, including trail design.

RZ010 — Park Amenities — Historic Structures ($50,000). Funding is for the restoration and reconstruction of historic structures located within Parks.

RZ009 — Park Facilities — Park Restrooms ($50,000). Funding is for the rehabilitation, repair, and construction of restrooms citywide.

RZ009 — Park Facilities — Structures ($50,000). Funding will be used for capital maintenance of buildings throughout the City's park system that require immediate attention.

RZ009 — Park Facilities — Water Features ($50,000). Funding is for capital maintenance on water features including fountain repair throughout the park system.

RC001 — Parks and Recreation Contingency ($403,805). Funding is reserved as contingency for unprogrammed emergency repairs or maintenance needs.

RZ006 — Reinvestment — ADA Upgrades ($500,000). Funds will be used for citywide park and facility improvements as required by the federal Americans with Disabilities Act (ADA).

RZ006 — Reinvestment – Emergency Response ($300,000). Funding will be used for emergency repairs and rehabilitation within the Denver Parks and Recreation system.

RZ006 — Reinvestment – Parks Rehabilitation ($470,000). Funds will be used to enhance, restore, and maintain citywide park areas.

RZ007 — Resiliency — Natural Resources ($350,000). Funding will be used to enhance, restore, or convert citywide park areas including landscape conversations and pollinator gardens.

RZ007 — Resiliency — Tree Program ($400,000). Funding will be used for the purchase of new replacement trees to maintain and refurbish Denver's tree canopy, and to meet the sustainability program objectives of the City.

RZ007 — Resiliency — Water Conservation ($250,000). Funding will be used to continue implementation of water conservation techniques to meet the sustainability goals of the City, including rehabilitation of the central controllers.

Parks Improvement Projects

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RZ454 — Mountain Parks — Infrastructure ($400,000). Funding will be used for repair and maintenance of Denver Mountain Parks infrastructure including trails, bridges, site improvements, and campground improvements.

RZ010 — Park Amenities — Playgrounds ($400,000). Funding will be used for enhancements throughout the City's playground system, including necessary playground rehabilitation and replacement projects.

RZ009 — Park Facilities — Recreation Center Rehabilitation ($3,500,000). Funding will be used for enhancements throughout the City's recreation system, including necessary recreation rehabilitation and replacement projects.

RZ009 — Park Facilities — Structures ($190,000). Funding will be used for capital maintenance of buildings throughout the City's park system that require immediate attention.

RZ006 — Reinvestment – Parks Rehabilitation ($400,000). Funds will be used to enhance, restore, and maintain citywide park areas.

RZ007 — Resiliency — Natural Resources ($800,000). Funding will be used to enhance, restore, or convert citywide park areas including landscape conversations and pollinator gardens.

RZ007 — Resiliency — Water Conservation ($289,679). Funding will be used to continue implementation of water conservation techniques to meet the sustainability goals of the City, including rehabilitation of the central controllers.

ZB003 — Santa Fe Yards Improvements - Vanderbilt Park ($2,948,705). Funding will be used for construction of public infrastructure facilities and improvements at Vanderbilt Park.

		2025 Actuals	2026 Appropriated	2027 Proposed
Financial Resources				
Interest Income		4,349,957	3,035,698	2,724,764
Miscellaneous Other		37,428,889	27,995,000	30,614,149
	Total	**41,778,846**	**31,030,698**	**33,338,913**
Uses of Resources				
Expenditures/Appropriations		34,457,199	31,900,795	40,227,067
Rescissions		-	-	(5,970,358)
	Total	**34,457,199**	**31,900,795**	**34,256,708**
Net Increase (Decrease) in Fund Balance		7,321,646	(870,097)	(917,795)
Fund Balance January 1		90,624,963	97,946,609	97,076,512
Fund Balance December 31		**97,946,609**	**97,076,512**	**96,158,717**

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Projects		2027 Proposed
36045-7010000 Parks Citywide Projects		
RJ010	Citywide Athletic Fields	250,000
RA001	Downtown Park Projects	2,750,000
RI802	Irrigation Replacement	100,000
RZ008	Park Access - Trail Improvements	3,500,000
RZ010	Park Amenities - Outdoor Recreation	930,000
RC001	Parks and Recreation Contingency	506,708
RZ007	Resiliency - Water Conservation	1,500,000
Total		**9,536,708**
36050-7010000 Parks Improvement Projects		
RV004	City Park Master Plan Implementation	2,800,000
RB001	Citywide Parks Revitalization	358,366
RA001	Downtown Park Projects	250,000
RW004	La Alma/Lincoln Park Master Plan	6,500,000
RZ454	Mountain Parks - Infrastructure	2,000,000
RZ008	Park Access - Roads and Parking	300,000
RZ008	Park Access - Trail Improvements	1,500,000
RZ010	Park Amenities - Outdoor Recreation	2,820,000
RZ010	Park Amenities - Playgrounds	200,000
RZ009	Park Facilities - Recreation Center Rehabilitation	250,000
RZ009	Park Facilities - Structures	200,000
RZ006	Reinvestment - Parks Rehabilitation	2,950,000
RZ007	Resiliency - Natural Resources	4,950,000
ZB003	Santa Fe Yards Improvements - Vanderbilt Park	5,611,993
Total		**30,690,359**
Grand Total		**40,227,067**

Department of Parks and Recreation

Parks Citywide Projects

RJ010 — Citywide Athletic Fields ($250,000). Funding will be used for capital maintenance of citywide athletic fields, including sod replacement, bleacher replacement, shade structures, and other minor or major replacements or improvements on permitted athletic fields.

RA001 — Downtown Park Projects ($2,750,000). Funding will be used to support maintenance and improvements to downtown park projects including, but not limited to, Skyline Park and Civic Center Park.

R1802 — Irrigation Replacement ($100,000). Funding will be used for the enhancement or replacement of irrigation systems at parks citywide.

RZ008 — Park Access — Trail Improvements ($3,500,000). Funding will be used for capital maintenance throughout the citywide parks and recreation trail system.

RZ010 — Park Amenities — Outdoor Recreation ($930,000). Funding will be used for enhancements throughout the City's outdoor recreation system, including necessary outdoor recreation rehabilitation and replacement projects.

RC001 — Parks and Recreation Contingency ($506,708). Funding is reserved as contingency for unprogrammed emergency repairs or maintenance needs.

RZ007 — Resiliency — Water Conservation ($1,500,000). Funding will be used to continue implementation of water conservation techniques to meet the sustainability goals of the City, including rehabilitation of the central controllers.

Parks Improvement Projects

RV004 — City Park Master Plan Implementation ($2,800,000). Funding will be used to implement recommendations from the City Park Master Plan.

RB001 — Citywide Parks Revitalization ($358,366). Funding will be used for the enhancement and revitalization of parks citywide

RA001 — Downtown Park Projects ($250,000). Funding will be used to support maintenance and improvements to downtown park projects including, but not limited to, Skyline Park and Civic Center Park.

RW004 — Lincoln/La Alma Master Plan ($6,500,000). Funding will be used to develop a master plan for the existing La Alma Lincoln Park and make improvements to park infrastructure identified in the plan.

RZ454 — Mountain Parks — Infrastructure ($2,000,000). Funding will be used for the repair and maintenance of Denver Mountain Park facilities including restrooms, shelters, historic structures, and other buildings.

RZ008 — Park Access — Roads and Parking ($300,000). Funding will be used for capital maintenance or reconstruction of park roadways and parking lots.

RZ008 — Park Access — Trail Improvements ($1,500,000). Funding will be used for capital maintenance throughout the citywide trail system including trail design.

RZ010 — Park Amenities — Outdoor Recreation ($2,820,000). Funding will be used for enhancements throughout the City's outdoor recreation system, including necessary outdoor recreation rehabilitation and replacement projects.

RZ010 — Park Amenities — Playgrounds ($200,000). Funding will be used for enhancements throughout the City's playground system, including necessary playground rehabilitation and replacement projects.

RZ009 — Park Facilities — Recreation Center Rehabilitation ($250,000). Funding will be used for enhancements throughout the City's recreation system, including necessary recreation rehabilitation and replacement projects.

RZ009 — Park Facilities — Structures ($200,000). Funding will be used for capital maintenance of buildings throughout the City's park system that require immediate attention.

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RZ006 — Reinvestment — Parks Rehabilitation ($2,950,000). Funds will be used to enhance, restore, and maintain citywide park areas.

RZ007 — Resiliency — Natural Resources ($4,950,000). Funding will be used to enhance, restore, or convert citywide park areas including landscape conversations and pollinator gardens.

ZB003 — Santa Fe Yards Improvements - Vanderbilt Park ($5,611,993). Funding will be used for construction of public infrastructure facilities and improvements at Vanderbilt Park.

		2025 Actuals	2026 Appropriated	2027 Proposed
Financial Resources				
Interest Income		2,074,528	1,379,790	1,400,410
Miscellaneous Other		22,128,997	23,246,529	23,246,529
	Total	**24,203,525**	**24,626,319**	**24,646,939**
Uses of Resources				
Expenditures/Appropriations		8,735,839	23,706,180	25,726,292
Contingency		-	961,204	985,878
	Total	**8,735,839**	**24,667,384**	**26,712,170**
Net Increase (Decrease) in Fund Balance		15,467,686	(41,065)	(2,065,231)
Fund Balance January 1		38,728,187	54,195,873	54,154,808
Fund Balance December 31		**54,195,873**	**54,154,808**	**52,089,577**

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Projects		2027 Proposed
Department of Finance		
39010-2501000 Theatres & Arenas Capital Projects		
GM001	National Western Capital Projects	430,993
	Total	**430,993**
Denver Arts and Venues		
39010-3050000 Theatres & Arenas Capital Projects		
GI008	Bonfils Theatre Complex Capital Projects	545,299
GZ101	Denver Performing Arts Complex (DPAC) Capital Maintenance	7,432,500
GZ101	Boettcher Concert Hall Capital Maintenance	13,126,500
GZ101	Buell Theatre Capital Maintenance	520,500
GZ101	Auditorium Capital Maintenance	1,427,700
GZ102	McNichols Capital Maintenance	69,300
GZ103	Coliseum Capital Maintenance	181,500
GZ103	Red Rocks Capital Maintenance	1,242,000
	Total	**24,545,299**
Denver Arts and Venues		
39010-7010000 Theatres & Arenas Capital Projects		
ZG200	Denver Botanic Gardens Infrastructure Repairs	750,000
	Total	**750,000**
	Grand Total	**25,726,292**

Department of Finance

Theaters & Arenas Capital Projects

GM001 — National Western Capital Projects ($430,993). Seat tax revenue generated at the National Western Center will be used for capital maintenance of NWC facilities.

Denver Arts and Venues

Theaters & Arenas Capital Projects

GI008 — Bonfils Theatre Complex Capital Projects ($545,299). Seat tax revenues generated at the Bonfils Theatre Complex will be reinvested in capital improvements at the complex.

GZ101 — Denver Performing Arts Complex (DPAC) Capital Maintenance ($7,432,500). Funding will be used for ongoing capital maintenance and improvements at the DPAC including electrical, plumbing, mechanical, structural, landscaping, and other capital improvements as needed. It also includes fire suppression improvements, security improvements, and critical maintenance for the garage.

GZ101 — Boettcher Concert Hall Capital Maintenance ($13,126,500). Funding will be used for ongoing capital maintenance and improvements at the Boettcher Concert Hall including electrical, plumbing, mechanical, structural, landscaping, and other capital improvements as needed.

GZ101 — Buell Theatre Capital Maintenance ($520,500). Funding will be used for ongoing capital maintenance and improvements at the Buell Theatre including elevator modernization, electrical, plumbing, mechanical, structural, landscaping, and other capital improvements as needed.

GZ101 — Auditorium Capital Maintenance ($1,427,700). Funding will be used for ongoing capital maintenance and improvements at the Ellie Caulkins Opera House including electrical, plumbing, mechanical, structural, landscaping, and other capital improvements as needed.

GZ102 — McNichols Capital Maintenance ($69,300). Funding will be used for ongoing capital maintenance and improvements at the McNichols building including roofing, electrical, plumbing, mechanical, structural, landscaping, and other capital improvements as needed.

GZ103 — Coliseum Capital Maintenance ($181,500). Funding will be used for ongoing capital maintenance and improvements at the Denver Coliseum including electrical, plumbing, mechanical, structural, landscaping, and other capital improvements as needed.

GZ103 — Red Rocks Capital Maintenance ($1,242,000). Funding will be used for ongoing capital maintenance at the Red Rocks Parks and Amphitheater.

Denver Botanic Gardens

ZG200 — Denver Botanic Gardens Infrastructure Repair ($750,000). Funding will be used for maintenance and rehabilitation projects at the Denver Botanic Gardens.

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Projects		2025 Actuals	2026 Estimated	2027 Estimated
Use of Resources				
37073	05 Bond Justice Center Tranche 2	8,720	-	-
37205	National Western Center 2016 Project Bonds	199,176	-	-
37206	National Western Center 2018A Bonds - Tax-Exempt	1,104,563	9,550,000	-
37207	National Western Center 2021A Bonds - Tax-Exempt	9,920,041	-	26,966,472
37210	National Western Center 2016 Project Bonds - Taxable	281,169	130,000	-
37211	National Western Center 2018B Bonds - Taxable	20,341,887	4,000,000	1,750,000
37307	Convention Center 2021A Bonds - Tax-Exempt	5,130,102	-	-
37401	Elevate Denver General Obligation Bond Fund	7,290,722	619,689	174,237
37402	Elevate Denver GO Bond 2019A	1,567,668	-	-
37403	Elevate Denver GO Bond 2019C	9,134,718	1,048,346	428,813
37404	Elevate Denver GO Bond 2020A	21,801,536	5,851,352	3,793,551
37405	Elevate Denver GO Bond 2022A	77,954,855	56,926,091	37,954,547
37406	Elevate Denver GO Bond 2024A	23,094,493	70,745,980	37,178,290
37410	RISE Denver GO Bond 2022C Taxable	1,126,558	-	52,000
37411	RISE Denver GO Bond 2022B	15,954,328	11,572,429	18,080,007
37412	RISE Denver GO Bond 2024B	9,424,323	69,841,706	76,909,982
37421	Vibrant Denver GO Bond 2026A	-	-	68,220,799
37422	Vibrant Denver GO Bond 2026B	-	-	29,742,265
	Total	**204,334,859**	**230,285,593**	**301,250,963**

Bond Funded Capital Programs

Schedule 37000 shown above lists each of the major bond projects and shows 2025 actual expenses, 2026 estimated expenditures, and 2027 projected expenditures.

- The Justice Center was constructed using 2005 general obligation bonds. The downtown justice center campus was completed in 2011, and the buildout of Building 24 at the Denver County Jail was completed in 2021. Remaining bond funding has been allocated toward the completion of the public art project related to the buildout of Building 24 at the Denver County Jail.
- Work commenced in 2008 on the $550 million **Better Denver bond program**. Projects are primarily complete, and the bond program is in the closeout stage.
- In 2016, work commenced on the **National Western Center (NWC)** campus and the expansion of the **Colorado Convention Center (CCC)** funded through the issuance of excise tax revenue bonds authorized by Ballot Measure 2C approved by Denver voters in late 2015. In 2016, $206 million in bond proceeds was programmed consisting of $200 million for the NWC campus and $6 million for the CCC. An additional $295 million in bond proceeds for the National Western Center was issued in August 2018. The final 2C issuance closed in April 2021 and included proceeds of $193 million for the NWC and $98 million for the CCC.
    - The **National Western Center campus** is open and active, with partner organizations hosting a wide range of events, programs, and activities that bring the campus to life year-round. The NWC Program Team continues to advance planning, design, and construction of the remaining campus assets while completing closeout activities for recently finished projects. Construction of the Pedestrian Bridge and Bettie Cram Drive Bridge is underway. Negotiations also continue on the Equestrian Center development agreement, which will establish the framework for completing design and advancing the project into construction. Planning for the 92-acre area known as the NWC Triangle is also advancing through a community-driven process shaped by Globeville, Elyria, and Swansea residents. Together, these efforts support the City's vision for a sustainable, connected, and vibrant 250-acre campus while advancing community benefits, equitable development, and long-term opportunities for surrounding neighborhoods.
    - The **Colorado Convention Center Expansion (CCC)** project improves the quality and character of the facility and experience by providing improved connectivity, flexible and unique spaces, and additional wayfinding, all of which will help keep the facility modern, vibrant, and attractive. The project adds approximately 220,000 square feet of vertical expansion, the renovation of lobby space, installation of new vertical conveyances, and required code and life safety upgrades. Construction was substantially

completed in December 2023, and the project is now working on the closeout process. In addition to the $6 million in bond proceeds issued in 2016 and $98 million in 2021, a certification of participation (COP) issuance totaling $129 million occurred in August 2018. Information on the Colorado Convention Center expansion COP can be found in the "Grant/Other Capital Funds Summary" section.

- **Elevate Denver** is a 10-year, $937 million general obligation bond program approved by voters in 2017 to enhance the City and County of Denver by providing critical improvements to the community's infrastructure. Elevate Denver touches nearly every one of Denver's 78 unique neighborhoods by fixing roads and sidewalks, replacing police stations and playgrounds, restoring theaters and museums, and more. The program strengthens the fabric of the city in seven distinct ways: transportation and mobility, parks and recreation centers, Denver Health and Hospital Authority, cultural and public facilities, libraries, and public safety. As of August 2026, all funds have been issued, of which 83% have been spent. Across the program, most projects are scheduled to be substantially complete by December 31, 2027 and will be delivered within the program budget

The table below provides 2026 estimated expenditures and 2027 projected expenditures by bond purpose for the Elevate Denver bond program. The table excludes program level projected expenditures.

		2026 Estimated*	2027 Estimated*
Purpose 1 - Transportation and Mobility		73,387,824	49,074,200
Purpose 2 – Cultural Facilities		-	-
Purpose 3 - Denver Health		-	-
Purpose 4 - Public Safety		19,225,864	21,613,038
Purpose 5 - Library		7,311,821	4,340,625
Purpose 6 - Parks and Recreation		35,265,949	4,487,434
Purpose 7 - Public Facilities		-	14,141
	Total	**135,191,458**	**79,529,438**

*The table excludes program level projected expenditures.

- **Rebuilding for an Inclusive and Sustainable Economy (RISE) Denver** is a 10-year, $260 million general obligation bond program approved by voters in 2021 to support a variety of infrastructure improvements citywide including facilities, transportation, and parks and recreation and is the first general obligation bond program that is supporting the housing and sheltering system. RISE Denver serves our most vulnerable residents and unhoused neighbors, increases mobility and safety in our neighborhoods and accessibility within city facilities, and preserves Denver's history and culture through building restorations. As of August 2026, all funds have been issued, of which 45% have been spent. Across the program, most projects are scheduled to be substantially complete by December 31, 2027 and will be delivered within the program budget.

The table below provides 2026 estimated expenditures and 2027 projected expenditures by bond purpose for the RISE Denver bond program. The table excludes program level projected expenditures.

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		2026 Estimated*	2027 Estimated*
Purpose 1 – Denver Facilities		35,126,396	29,904,388
Purpose 2 – Housing and Sheltering		-	52,000
Purpose 3 - Transportation		18,602,905	37,904,474
Purpose 4 – Parks and Recreation		27,684,834	27,181,127
	Total	**81,414,135**	**95,041,989**

*The table excludes program level projected expenditures.

- The **Vibrant Denver Bond** is a public program to improve Denver's infrastructure and community spaces—including roads, bridges, parks, playgrounds, recreation centers, and libraries—without adding any new taxes. It was informed by direct community input from thousands of Denverites and community leaders. The city will build the projects in this bond over six years from 2026 to 2031.
- The $950 million bond package was approved by voters on November 4, 2025.

		2026 Estimated*	2027 Estimated*
Purpose 1 - Transportation and Mobility		24,090,806	34,832,218
Purpose 2 - Parks and Recreation		3,553,966	12,928,231
Purpose 3 - Health and Human Services		24,513,115	5,519,672
Purpose 4 - Denver Facilities		7,106,317	37,005,894
Purpose 5 - Housing and Sheltering		4,618,033	7,677,049
	Total	**63,882,237**	**97,963,064**

*The table excludes program level projected expenditures.

GO Bond Performance Dashboards (Link below):

All GO Bonds: https://www.denvergov.org/Government/Citywide-Programs-and-Initiatives/GO-Bonds

Elevate and Rise: https://app.powerbigov.us/view?r=eyJrIjoiYzRkNjFmODgtYjRhOC00MjE5LWE0OTMtYTg5MT-FlNzZhY2UzIiwidCI6IjM5Yzg3YWIzLTY2MTItNDJjMC05NjIwLWE2OTZkMTJkZjgwMyJ9&pageName=ReportSectio-n067c841f02406cb7d85b

Vibrant: https://www.denvergov.org/Government/Citywide-Programs-and-Initiatives/GO-Bonds/2025-Vibrant-Denver-Bond/Vibrant-Denver-Bond-Dashboard

- The GO Bond Performance Dashboard provides a real-time status of the two GO Bond Programs, Elevate Denver & RISE by purpose, citywide initiative, and project phase.
- As of August 2026, over 90%, or 511 projects, are either completed or under construction, with the remaining 10%, or 56 projects, either in design or development phases
- All gray tiles on the left side of the dashboard can be used to drill down into individual programs and large citywide initiatives.
- Under each program, (Elevate and/or RISE) the data can be filtered down by purpose or by individual project.
- Any of the tiles under the "Program Summary by Phase" can be used to summarize all projects under the various phases of construction.

Projects		2025 Actuals	2026 Estimated	2027 Estimated
Use of Resources				
38297	Energy Conservation Capital Projects	991,280	1,594,908	1,594,908
38304	Denver Art Museum Rehabilitation/Improvements	2,285	-	-
38333	Colfax Bus Rapid Transit Aurora Contribution	136,337	5,620,120	4,500,000
38336	Culture & Recreation SRF	21,456,698	36,000,000	45,000,000
38367	DURA Downtown TIF Projects	11,260,896	-	-
38381	Globeville TIF Improvements Fund	315,838	-	250,000
38383	Denver Downtown Development Authority	119,800	60,000,000	1,839,746
38390	40th Avenue Bridge Devolution	840	-	-
38422	Colorado Convention Center Capital Fund	24,419,979	23,633,792	42,867,265
38426	National Western Center CSU Facilities Development Fund	1,868,929	3,500,000	92,553
38427	National Western WSSA Campus Development Fund	24,845,133	15,425,000	29,043
38428	Delgany Sewer Line IGA Metro Wastewater Fund	-	142,559	-
38430	Colorado Convention Center (CCC) Expansion	2,465,961	-	88,584
38431	District Energy	19,480	-	-
38432	Convention Center Settlement Funds	1,449,513	-	-
38433	High Line Canal/Yale Avenue Improvements	368,194	766,087	76,100
38434	Capital Improvement Claims Settlement	66,113	-	31,624
38437	National Western Center Revenue Projects	3,639,000	5,000,000	6,500,000
38505	2003 Series B COP Proceeds	1,860	-	-
38507	East Corridor COP - 38507	43,263	-	-
38512	East Hampden Campus Facilities	622,212	-	-
38513	2026A CCC Fire Alarm COP Project Funds	-	-	20,612,190
38514	2026A CCC Fire Alarm COP Project Reimbursement	-	-	35,249,786
38604	Green Building Capital Fund	550,000	850,000	-
38650	Public Art Contributions	224,603	400,000	500,000
38705	Parks and Recreation Capital Contributions	1,756,141	-	-
38744	Denver Zoo Public Art Project	45,250	-	-
38805	DOTI Capital Contributions	163,135	-	-
38841	16th Street Mall Waterline Replacement IGA	1,339,572	-	-
	Total	**98,172,312**	**152,932,466**	**159,231,799**

- Includes 2025 actuals, 2026 estimate,d and 2027 projected expenditures for appropriated and revenue-based funds in the Grant and Other Capital Funds fund series. An asterisk in the fund descriptions below denotes a new 2027 appropriation.
- Any transfers of funding from these funds above are identified in the fund descriptions below.

Grant/Other Capital Funds Descriptions

16th Street Mall Waterline Replacement IGA. Reimbursement from Denver Water to support the design and construction work completed on water lines during the 16th Street project.

40th Avenue Bridge Devolution. Funding for bridge maintenance related to shift of ownership of the 40th Avenue bridge from the Colorado Department of Transportation to the City and County of Denver.

2003 Series B Proceeds. Funding is Certificate of Participation (COP) proceeds returned as a rental overpayment once funded projects were complete.

2026A CCC Fire Alarm Project Funds. Funding is Certificate of Participation (COP) proceeds issued in 2026 to complete the Colorado Convention Center Fire Alarm (CCCFA) project.

2026A CCC Fire Alarm Project Reimbursement. Funding is Certificate of Participation (COP) proceeds issued in 2026 to reimburse CIP expenses put towards the Colorado Convention Center Fire Alarm (CCCFA) project.

Capital Improvement Claims Settlement Fund. Funding from a transfer of $200,000 from the Risk Management Special Revenue Fund to support bridge maintenance projects citywide.

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Colfax Bus Rapid Transit Aurora Contribution. IGA between the City and County of Denver and the City of Aurora for design and construction costs associated with portions of the Colfax BRT project occurring within the City of Aurora's jurisdiction.

Colorado Convention Center (CCC) Expansion. Funding is Certificate of Participation (COP) proceeds issued in 2018 to complete the expansion of the Colorado Convention Center.

Colorado Convention Center (CCC) 2026A Certificates of Participation Proceeds. Funding is Certificate of Participation (COP) proceeds issued in 2026 to complete the Fire Alarm at CCC.

Colorado Convention Center Capital Fund.* Funding to support debt obligations and capital maintenance at the Colorado Convention Center. Additional detail can be found in this section under "Colorado Convention Center".

Convention Center Revenue Projects. Funding to support capital improvements for the Colorado Convention Center.

Convention Center Settlement Funds. Fund for capital improvements for the Colorado Convention Center funded by monies received from a settlement for this purpose.

Cultural & Recreation SRF. Transfer from Denver Arts and Venues operating fund for capital improvements at performing arts facilities including Boettcher Concert Hall, Buell Theatre, Ellie Caulkins Opera House, Denver Coliseum, Red Rocks Amphitheatre, and the McNichols Building.

Globeville TIF Improvements Fund. Tax Increment Funding to support projects within the Globeville TIF area.

DDDA TIF Surplus - City Share. These funds are surplus tax increment revenue generated within the Denver Downtown Development Authority (DDDA) area, remaining after the payment of DDDA loan debt service and associated expenses, allocated to originating taxing entities.

Delgany Sewer Line IGA Metro Wastewater Fund. Fund for the purpose of accounting for the receipt and expenditure of program dollars as stipulated in the Intergovernmental Agreement with Metro Wastewater Reclamation District concerning the Delgany Sewer Line.

Denver Art Museum Rehabilitation/Improvements. Fund for capital maintenance and capital improvements for the Denver Art Museum Hamilton Building funded by monies received from a settlement for this purpose.

Denver Downtown Development Authority (DDDA). Tax Increment Financing revenues remaining after the payment of debt obligations and associated expenses, to be expended in accordance with the DDDA Act.

Denver Zoo Public Art Project. Funding for the installation of public art improvements at the Denver Zoo.

District Energy. Funding from reimbursement agreement for design and construction expenses related to the district heating and cooling system for the National Western Center.

DOTI Capital Contributions. A revenue-based fund to support the receipt of funds for transportation and infrastructure projects from partner organizations or private entities.

DURA Downtown TIF Projects. This is an agreement with the Denver Urban Renewal Authority (DURA) to complete capital improvements in the designated Downtown Urban Redevelopment Area.

East Corridor COP. Funding will be used for the annual Certificates of Participation (COP) payment that financed additional transportation and drainage improvements constructed as part of the East Corridor project.

East Hampden Campus Facilities. Certificate of Participation (COP) proceeds to acquire the Embassy Suites on Hampden Avenue in 2024.

Energy Conservation Capital Projects.* This is a fund for other revenues, including energy rebates, to be used for energy conservation projects in City facilities.

Gateway Impact Fee — Parks and Recreation. A capital special revenue funds for depositing revenues from Gateway Area Development Fees in lieu of parkland dedication.

Gateway Area Fee-in-lieu Fund for Parks. Funding from development fees paid in lieu of parkland dedication to be used for future park capital improvements in the Gateway Area. .

Green Building Capital Fund. Authorized expenditures include acquisition of green space within the city, improvements for existing green space, water quality improvements and green infrastructure, urban forest

protection and expansion, green roof creation, and solar adoption and energy efficiency projects in areas of low-income and affordable housing populations.

High Line Canal / Yale Ave Improvements. Funding via an agreement between the City and County of Denver and Arapahoe County for improvements to Yale Avenue, including the High Line Canal Trail.

Mile High Flood District Green Infrastructure Guideline IGA. Funding from Mile High Flood District for the reimbursement of work completed on a city-sponsored project to update the Ultra Urban Green Infrastructure Guidelines.

National Western Center CSU Facilities Development Fund. Funding from Colorado State University for the Equine Sports Medicine Facility/Community Outreach Clinic, Water Resource Center and CSU Center to be located at the National Western Center.

National Western Center Project. Fund to support financial contributions and miscellaneous partnership agreements related to the delivery of the National Western Center campus.

National Western Center WSSA Campus Development Fund. Funding from the Western Stock Show Association to support campus development in accordance with the National Western Center Framework Agreement.

National Western Center Revenue Projects.* Funding to support debt obligations and capital maintenance at the National Western Center.

Parks and Recreation Capital Contributions. A revenue-based fund to support the receipt of funds for parks and recreation projects from partner organizations or private entities. Eligible use of funds include planning, design, or construction activities of parks and recreation capital assets.

Public Art Contributions. A revenue-based fund to support the receipt of funds for public art projects from partner organizations or private entities. Eligible use of funds include planning, design, or construction activities for public art installations.

Colorado Convention Center Capital Fund (38422)

Revenue	2026 Estimated	2027 Projected
2C CCC Maintenance	5,000,000	5,000,000
CCC Hotel Special Revenue Fund	4,500,000	4,500,000
Seat Tax	2,636,500	2,129,939
Tourism Improvement District	4,638,042	4,696,454
CCC Fire Alarm Reimbursements	-	19,857,371
CIF Transfer	1,000,000	-
Seat Tax Transfer	2,500,000	-
	$ 20,274,542	**$ 36,183,764**

Expenditures	2026 Estimated	2027 Projected
CCC Expansion COP Payment	8,149,894	8,149,894
CCC Fire Alarm COP Payment	7,859,250	7,683,500
CCC Capital Maintenance	7,624,648	7,176,499
CCC Fire Alarm Reimbursements	-	19,857,371
	$ 23,633,792	**$ 42,867,264**

- Starting in 2021 and thereafter, a portion of Tourism Improvement District (TID) funding is retained to support capital maintenance per the agreement.
- Includes a transfer of $4,500,000 from the Convention Center Hotel Special Revenue Fund (fund 11835) to the Colorado Convention Center Capital Fund (fund 38422) to support the annual certificate of participation (COP) payment for the Colorado Convention Center Expansion Project and the Colorado Convention Center Fire Alarm Project. The annual COP payments are also supported by Capital Improvement, Seat Tax, and TID funding.
- In 2027, total expenditures for the CCC Fire Alarm COP will be partially paid for by revenues previously and currently appropriated in 38422.

The tables below list the appropriations for capital projects funded by Enterprise Funds. They are included in this capital section only as part of the overall summary of 2027 capital expenditures. More information on Denver International Airport and the Enterprise Funds shown in this section can be found in the respective Agency Detail sections and in the Proprietary Fund section of the Budget Book.

Wastewater Enterprise Fund

Projects		2027 Proposed
Wastewater Management Division		
72400-5061000 WMD Sanitary Capital Improvement		
PZ711	WW Capital Maintenance - Utility Hole and Pipe Rehabilitation	750,000
PW715	Facility Improvements	3,000,000
PA800	Sanitary Capital - North	12,000,000
	Total	**15,750,000**
72700-5061000 WMD Storm Capital Improvement		
PC707	Citywide Concrete Improvements	2,200,000
PZ710	WW Capital Maintenance - Citywide Storm Rehabilitation	750,000
PC708	General Storm Improvements	3,500,000
PH718	Storm Capital - Southeast	6,000,000
PH725	Storm Capital - Southwest	2,000,000
PC708	Waterway Improvements	2,000,000
	Total	**16,450,000**
72705-5061000 Green Infrastructure (Water Quality) Capital Projects		
PZ712	WW Capital Maintenance - Green Infrastructure Maintenance	100,000
PC708	Water Quality Implementation	10,600,000
PC708	Water Quality Project Development	100,000
	Total	**10,800,000**
	Grand Total	**43,000,000**

Wastewater Management Division – Sanitary Capital Improvements

PZ711 – WW Capital Maintenance - Utility Holes and Pipe Rehabilitation ($750,000). Funding will be used for annual rehabilitation of sanitary sewers that are at imminent risk of failure with preventative maintenance.

PW715 – Facility Improvements ($3,000,000). Funding will be used for wastewater facility improvements including deferred maintenance on the wastewater building for mechanical, electrical, and plumbing upgrades, as well as new windows for energy efficiency.

PA800 – Sanitary Capital - North ($12,000,000). Funding will be used for upgrades to sanitary lift (pumping) stations for operational efficiencies and state regulatory compliance.

Wastewater Management Division — Storm Capital Improvements

PC707 – Citywide Concrete Improvements ($2,200,000). Funding will be used for annual capital improvements for curb, gutter, cross-pan, and miscellaneous drainage related concrete repairs citywide.

PZ710 – WW Capital Maintenance — Citywide Storm Rehabilitation ($750,000). Annual rehabilitation and repair of storm improvements that are at imminent risk of failure and/or for operational and preventative maintenance needs.

PC708 - General Storm Improvements ($3,500,000). Annual storm system upgrades at multiple locations to address nuisance flooding and other citywide stormwater management issues.

PH718 – Storm Capital – Southeast ($6,000,000). Funding will be used for design and construction of channel improvements along Harvard Gulch from McWilliams Park to Colorado Blvd.

PH725 – Storm Capital - Southwest ($2,000,000). Funding will be used for design and construction of storm sewer systems to address drainage problems in Sanderson Gulch.

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PC708 – Waterway Improvements ($2,000,000). Funding will be used for design and construction of storm sewer systems to address flood risk in the Globeville/Utah Junction Basin.

Water Quality Capital Projects

PZ712 – WW Capital Maintenance - Green Infrastructure Maintenance ($100,000). Annual rehabilitation of green infrastructure assets that are at imminent risk of failure and/or for operational and preventative maintenance needs.

PC708 – Water Quality Implementation ($10,600,000). Design and construction of green infrastructure projects that use soils, vegetation, and natural processes to manage stormwater while providing many other citywide benefits, including improved air and water quality, urban heat migration, as well as resilience to climate change, and enhanced community livability.

PC708 – Water Quality Project Development ($100,000). Annual project for development and master planning of the citywide water quality program.

Sidewalk Enterprise Fund

Projects			2027 Proposed
Sidewalk			
76300-5095000 Sidewalk Enterprise Capital Improv			
PSA01	Sidewalk Capital Maintenance		10,000,000
PSA01	Sidewalk Discretionary		26,617,500
		Total	**36,617,500**
		Grand Total	**36,617,500**

Sidewalk Enterprise Fund - Capital Improvements and Maintenance

PSA01-01 - Sidewalk Capital Maintenance ($10,000,000). Funds for the maintenance, rehabilitation, and replacement of existing sidewalks.

PSA01-02 - Sidewalk Discretionary ($26,617,500). Funds for the planning, design, and construction of sidewalk widening and expansion projects.

Environmental Quality Fund

Projects			2024 Recommended
Environmental Quality			
78310-6506000 Lowry Closure Fund			
EZ999	Environmental Quality (EQ) Capital Transfer		1,000,000
	Total		
78410-6506000 Underground Storage Tanks			
EZ005	Underground Storage Tanks		250,000
	Total		**250,000**
78500-6506000 Enviro Services Seeds Capital			
EZ500	Environmental Capital Fund		1,500,000
	Total		**1,500,000**
		Grand Total	**2,750,000**

Environmental Quality Projects

EZ999 – Environmental Quality (EQ) Capital Transfer ($1,00,000). Denotes a transfer to reimburse the Hazardous Response Fund for past Superfund related investigation and remediation.

EZ005 – Underground Storage Tanks ($250,000). Funding to support annual capital maintenance of the city's underground fuel storage tanks.

EZ500 – Environmental Capital Fund ($1,500,000). Funding to support the assessment and remediation of emerging contaminants and to support other environmental priority projects.

Golf Enterprise Fund

Projects			2027 Proposed
Golf Enterprise Fund			
79550-2560000 Golf Bond Capital Improvement			
79400-7029000 Golf Enterprise Capital Improv			
	RG100	Golf Course Construction	2,000,000
		Total	**2,000,000**
		Grand Total	**2,000,000**

Golf Improvement Projects

RG100 — Golf Course Construction ($2,000,000). Funds for course construction, such as tee box rehabilitation, green maintenance, bunker renovation and weather shelter upgrades.

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