

**BY AUTHORITY**

ORDINANCE NO.  
SERIES OF 2019

COUNCIL BILL NO. CB19-0081  
COMMITTEE OF REFERENCE:  
Finance & Governance

**A BILL**

**For an ordinance establishing a new fund in the Public Health Special Revenue Fund Series for the “Caring for Denver” Fund and appropriating budget for the fund in 2019.**

**WHEREAS**, in the Denver General Election in November 2018, Denver voters approved Initiated Ordinance 301 to increase the Denver sales tax rate by 0.25 percentage points to support mental health programs that supplement existing mental health programs; and

**WHEREAS**, the City and County of Denver passed Ordinance No. 1420 in Series 2018 to compile and codify the fund plan, tax imposition, and tax remittance portions of the four sales and use tax increases approved by the people of the City and County of Denver; and

**WHEREAS**, the City and County of Denver wishes to create a special revenue fund to receive this additional sales tax revenue and administer the new program;

**NOW, THEREFORE, BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:**

**Section 1.** A new fund is hereby established in the Public Health Special Revenue Fund Series, Accounting No. 14000, a “Caring for Denver” Fund, Accounting No. 14810, for the purpose of receiving and accounting for the Caring for Denver Program’s portion of sales and use tax receipts.

**Section 2.** Monies received from Denver sales and use tax collections which are determined to be the Caring for Denver Program’s portion of such collections, as well as any interest earned on said monies, shall be deposited into the Treasury of the City and credited to Special Revenue Fund No. 14000, which is set forth and described in Section 20-18 of the Revised Municipal Code of the City and County of Denver, and specifically to Accounting No. 14810-6500000.

**Section 3.** Program expenditures are hereby authorized for the “Caring for Denver” Program Fund, Accounting No. 14810, to be expended by the Executive Director of the Denver Department of Public Health and Environment. Authorized expenditures and administrative spending caps for Accounting No. 14810 include those stipulated in article XIV of Chapter 24 of the Denver Revised

1 Municipal Code, as amended by Initiated Ordinance 301 and any subsequent amendments. This is  
2 an appropriated, lapsing fund.

3 **Section 4.** For the year 2019, there is hereby appropriated to the appropriation account  
4 hereinafter designated in the amount of money following such designation, to be expended for the  
5 purposes and upon the authorizations in said Ordinance set forth:

<u>Accounting Number</u>	<u>Appropriation Account</u>	<u>Expending Authority</u>	<u>Amount</u>
14810-6500000	Caring for Denver	Executive Director of the Denver Department of Public Health and Environment	\$37,014,414

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7 Starting in 2020, expenditures for the “Caring for Denver” Program Fund shall be authorized by the  
8 annual appropriation ordinance.

9 **Section 5.** To ensure that the correct amount of revenue is dedicated to this voter-approved  
10 program, the amount appropriated each year shall be increased or decreased by the difference  
11 between (1) the prior year’s appropriation that was based upon estimated revenues and (2) the  
12 actual revenues received in the prior year as determined by the annual audit of the City’s financial  
13 statements, per fiscal year-end close.

14 **Section 6.** The Chief Financial Officer of the City and County of Denver is hereby authorized  
15 and directed to make such book and record entries and to do such other things as may be  
16 necessary to accomplish the purposes of this Ordinance.

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[Signature page follows].

1 COMMITTEE APPROVAL DATE: February 12, 2019

2 MAYOR-COUNCIL DATE: February 19, 2019

3 PASSED BY THE COUNCIL: \_\_\_\_\_

4 \_\_\_\_\_ - PRESIDENT

5 APPROVED: \_\_\_\_\_ - MAYOR \_\_\_\_\_

6 ATTEST: \_\_\_\_\_ - CLERK AND RECORDER,  
7 EX-OFFICIO CLERK OF THE  
8 CITY AND COUNTY OF DENVER

9 NOTICE PUBLISHED IN THE DAILY JOURNAL: \_\_\_\_\_; \_\_\_\_\_

10 PREPARED BY: Rachel Bardin, Budget and Management Office DATE: February 21, 2019

11 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the Office of  
12 the City Attorney. We find no irregularity as to form, and have no legal objection to the proposed  
13 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to §  
14 3.2.6 of the Charter.

15 Kristin M. Bronson, Denver City Attorney

16 BY: \_\_\_\_\_, Assistant City Attorney DATE: \_\_\_\_\_