

1 **BY AUTHORITY**

2 ORDINANCE NO. \_\_\_\_\_  
3 SERIES OF 2022

COUNCIL BILL NO. CB22-0861  
COMMITTEE OF REFERENCE:  
Land Use, Transportation and Infrastructure

5 **A BILL**

6 **For an ordinance revising Article II, Chapter 20; Article XII, Chapter 39; Article II,**  
7 **Chapter 53; and Article III, Chapter 53 of the Revised Municipal Code.**

8 **WHEREAS**, Ordinance Number 83, Series of 2019, established the Parks, Trails and Open  
9 Space Special Revenue fund, fund number 15828, to administer program approved by Denver voters  
10 in the 2018 election; and

11 **WHEREAS**, Since the Special Revenue Funds' establishment, the organization responsible  
12 for administration changed its name to Parks Legacy Fund. This bill request is an administrative  
13 action to change the name of the Fund to the Parks Legacy Fund to align with similar changes.

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

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17 **Section 1.** That Section 20-18, Article II of Chapter 20, at Fund Number 36000, of the Revised  
18 Municipal Code is hereby revised to read as follows:

19 *Fund Number: 36000*

20 *Name of fund:* Parks legacy ~~Parks, trails and open space~~ capital improvement fund.

21 *Source of funds:* Proceeds from the special revenue fund 15828.

22 *Purpose of expenditures:* Paying the cost of parks, trails, and open space capital  
23 improvements.

24 *Expending authority:* The executive director of parks and recreation.

25 **Section 2.** That Section 20-18, Article II of Chapter 20, at Account Number 97000/282110,  
26 subparagraph i., of the Revised Municipal Code is hereby revised to read as follows:

27 *Account Number 97000/282110*

28 *Name of account:* Unapportioned sales, use and lodger's tax.

29 *Source of funds:* City retail sales taxes, city use taxes and city lodger's taxes that have been  
30 collected, returned and await apportionment.

31 *Disposition of funds:*

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2 i. Monthly allocation apportionment and transfer of only those revenues raised at the rate  
3 of twenty-five one-hundredths of one (0.25) percent of gross taxable sales from sales  
4 and use taxes levied to the Parks Legacy Fund. ~~Parks, Trails, and Open Space Fund.~~

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6 *Disbursing authority:* Manager of finance.

7 **Section 3.** That title of Article XII of Chapter 39 of the Revised Municipal Code is hereby  
8 revised to read as follows:

9 **ARTICLE XII. PARKS LEGACY PROGRAM ~~PARKS, TRAILS, AND OPEN SPACE~~**  
10 **PROGRAM**

11 **Section 4.** That Section 39-224, Article XII, Chapter 39(a), of the Revised Municipal Code is  
12 hereby revised to read as follows:

13 **Sec. 39-224. Permitted uses of revenue in the parks legacy fund. ~~parks, trails, and open~~**  
14 **~~space fund~~.**

15 (a) All monies derived from the sales and use taxes in the parks legacy fund ~~parks, trails, and open~~  
16 ~~space fund~~ must be expended solely on:

- 17 (1) Acquiring additional land for parks, open spaces, and trails;
- 18 (2) Developing, improving, and maintaining new and existing parks, including Denver's  
19 mountain parks, open spaces, and trails;
- 20 (3) Restoring and protecting waterways, rivers, canals and streams;
- 21 (4) Purchasing, planting and caring of trees; and
- 22 (5) Operating and maintaining any additional acquisitions and capital improvements to the  
23 city's parks, mountain parks, and open space.

24 **Section 5.** That Section 39-224, Article XII, Chapter 39(b), of the Revised Municipal Code is  
25 hereby revised to read as follows:

26 (b) *Cap on administrative costs.* Monies in the parks legacy fund ~~parks, trails, and open space fund~~  
27 may be expended to pay the costs incurred by the city associated directly with the administration  
28 of the funds; except that, in no event may the amount expended from the funds for administrative  
29 expenses in any year exceed five percent (5%) of the amount of revenue received in the fund  
30 in that year.

31 **Section 6.** That Section 39-224, Article XII, Chapter 39(j), of the Revised Municipal Code is  
32 hereby revised to read as follows:

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(j) Capital fund series 36000 named the parcs legacy capital improvement fund ~~parcs, trails, and open space capital improvement fund~~ shall be created for the purposes of receiving these transfers and appropriating funds for parks, trails, and open space capital projects.

**Section 7.** That Section 53-56(h), Article II, Chapter 53, of the Revised Municipal Code is hereby revised to read as follows:

(h) *Sales tax increment to fund the Parks Legacy Program.* ~~*Parks, Trails, and Open Space Program.*~~ In addition to the sales tax otherwise imposed by this section, a tax of twenty-five one-hundredths of one (0.25) percent must be paid on all taxable sales of commodities or services, except on commodities or services specified in subsection (b) of this section, beginning January 1, 2019. The revenue from such additional tax must be used for the sole purpose of funding the Parks Legacy Program ~~Parks, Trails, and Open Space Program~~ created in article XII of chapter 39 of the Code.

**Section 8.** That Section 53-106(l), Article II, Chapter 53, of the Revised Municipal Code is hereby revised to read as follows:

(l) *Use tax increment to fund the Parks Legacy Program.* ~~*Parks, Trails, and Open Space Program.*~~ In addition to the use tax otherwise imposed by this section, a tax of twenty-five one-hundredths of one (0.25) percent must be paid on all taxable uses, consumptions, distributions, and storages of commodities and services, except on commodities and services specified in subsection (b) of this section, beginning January 1, 2019. The revenue from such additional tax must be used for the sole purpose of funding the Parks Legacy Program ~~Parks, Trails, and Open Space Program~~ created in article XII of chapter 39 of the Code.

1 COMMITTEE APPROVAL DATE: July 26, 2022

2 MAYOR-COUNCIL DATE: August 2, 2022

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: Jason D. Moore, Assistant City Attorney DATE: August 4, 2022

11 Pursuant to section 13-9, 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.

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16 Kristin M. Bronson, Denver City Attorney

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18 BY: *Jonathan Griffin*, Assistant City Attorney DATE: Aug 4, 2022