

1 BY AUTHORITY

2 ORDINANCE NO. _____
3 SERIES OF 2026

COUNCIL BILL NO. _____
COMMITTEE OF

4 REFERENCE:
5

6 A BILL
7

8 **For an ordinance submitting to a vote of the qualified and registered electors of**
9 **the City and County of Denver at a special municipal election to be conducted at**
10 **the same time and in conjunction with the general election on November 3, 2026,**
11 **a proposed amendment to the Charter of the City and County of Denver to adjust**
12 **the City and County’s budget and appropriation process.**
13

14 **BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:**

15 **Section 1.** There is hereby submitted to the properly qualified and registered
16 electors of the City and County of Denver for their approval or rejection at a special municipal
17 election to be conducted at the same time and in conjunction with the general election to be held
18 in the City and County of Denver on November 3, 2026, a proposed amendment to the Charter of
19 the City and County of Denver, as follows:
20

21 **Effective upon publication and filing with the Secretary of State in accordance with**
22 **the Constitution and laws of the State of Colorado, the following sections of the**
23 **Charter of the City and County of Denver are amended to read as follows:**
24

25 **§ 7.1.1 Fiscal year and budget term.**

26 (a) The fiscal year of the City and County shall commence on the first day of January and
27 end on the last day of December of each year.

28 (b) The default budget term for the City is one fiscal year. Notwithstanding the one-year
29 default budget term, Council may adopt a budget term of two fiscal years by ordinance. If Council
30 adopts a two-year budget term, the budget procedures in § 7.1.10 apply to the consideration and
31 adoption of the City’s budget.

32 (c) An ordinance adopting a budget term of two fiscal years must be filed by January 31
33 of the year preceding the start of the first fiscal year of the budget term. An ordinance adopting a
34 budget term of two fiscal years is subject to the requirements and procedures of § 3.3.5, including
35 the procedures for veto and override of veto. Council may repeal an ordinance adopting a budget

1 term of two years at any time.

2 **§ 7.1.2 Budget calendar; budget estimates; capital improvements program.**

3 On or before May 1 of each year the Mayor shall prepare a budget calendar and procedures
4 for the preparation of the budget. ~~On or before July 1 of each year, all agencies, offices, departments,~~
5 ~~boards, commissions and other spending agencies of the City and County shall prepare and submit~~
6 ~~to the Mayor and City Council estimates of their expenditure requirements and estimated revenues~~
7 ~~for the ensuing fiscal year. The estimates of expenditures shall be based upon specific work~~
8 ~~programs which shall be set forth in detail sufficient to justify the proposed expenditures. The~~
9 ~~proposed expenditures shall be further classified so as to set forth the data by funds, character and~~
10 ~~object of expenditures and such other details as the Mayor or City Council may require. Revenue~~
11 ~~estimates shall be classified as to funds and sources of income in such detail as may be required by~~
12 ~~the Mayor or City Council. Changes In the budget, changes in ordinances establishing taxes, fees,~~
13 ~~charges and other types of Revenue may be proposed. The, and the Manager of Finance shall~~
14 ~~certify to the Mayor and City Council the amount of money to be raised by taxation to pay the interest~~
15 ~~on general obligation bonded indebtedness and to provide for the sinking fund. The Mayor shall~~
16 ~~develop long range plans for capital improvements and shall prepare a six-year capital improvements~~
17 ~~program.~~

18 **§ 7.1.3 Preparation of the budget.**

19 ~~On~~ Except as provided in § 7.1.10, on or before September 15 the first Friday of September
20 of each year, the Mayor shall brief the City Council on the tentative revenue and expenditure plans
21 for the ensuing year and the major program changes related thereto. After receiving and considering
22 the City Council's recommendations, the Mayor shall prepare and submit to the City Council, on or
23 before the ~~third Monday~~ second Friday in October of each year, a proposed budget which shall
24 include but need not be limited to: a general statement describing the important features of the
25 budget; statements by funds showing estimates of expenditures, receipts, opening and closing
26 balances compared with the last completed fiscal year and the current year; statements of
27 expenditures and work programs of the various agencies, offices, departments, boards,
28 commissions and other spending agencies; the amount to be raised by taxation to pay interest on
29 general obligation bonded indebtedness and to provide for the sinking fund; and the amounts to be
30 expended during the ensuing year for capital improvement projects and the sources of Revenue for
31 financing such projects. Revenue estimates that depend on ordinances that set tax rates, fees,
32 charges and other similar sources of receipts shall be based on already enacted ordinances
33 excluding the ordinance to establish the mill levy under Section 7.4.2 for City and County purposes.

34 **§ 7.1.4 Balanced budget; emergencies; contingency reserve.**

1 The budget proposed by the Mayor shall not propose expenditures in excess of estimated
2 opening balances and anticipated income; however, in estimating, the Mayor may reduce the
3 anticipated income from property taxes by an amount for uncollectible taxes. In the general fund the
4 budget estimates for the ensuing year shall include an amount as a year-end closing fund balance
5 reserve which amount shall not be expended except for emergencies approved by a two-thirds vote
6 of Council, within the fiscal year to which the proposed budget applies but may be considered as
7 income available for expenditures in preparation of the proposed budget for the following year. The
8 proposed budget for the general fund shall also include an amount, not less than two (2) per cent of
9 the total estimated expenditures set forth in the general fund for the ensuing year, for the payment
10 of any expense, the necessity of which is caused by any casualty, accident or unforeseen
11 contingency, after the passage of the annual appropriation ordinance. This shall be referred to in the
12 annual appropriation ordinance as the general fund contingency. Revenues received during the year
13 in excess of those projected, or an opening balance larger than projected, will automatically be added
14 to the contingency fund balance reserve for the general fund.

15 **§ 7.1.8 Budget allotment and work programs Reserved.**

16 ~~On or before the fifteenth day of December in each year, the various agencies, offices,~~
17 ~~departments, boards, commissions and other spending agencies shall submit to the Mayor revised~~
18 ~~budget expenditure plans, work programs and budget allotments in accordance with the budget and~~
19 ~~appropriations adopted by the Council. The Mayor shall review the allotments and may revise, alter~~
20 ~~or change the allotments but may not increase or reduce the total amount for the spending agency.~~
21 ~~The Mayor shall file a copy of the approved allotments with necessary supporting documents with~~
22 ~~the Manager of Finance and shall file copies of the expenditure plans, work programs and allotments~~
23 ~~with the Council. The Manager of Finance shall allow lawful expenditures for the spending agencies~~
24 ~~to be made from the appropriations on the basis of the approved allotments and not otherwise. The~~
25 ~~approved allotments may be revised during the budget year in the same manner as the original~~
26 ~~allotments were made.~~

27 **§ 7.1.10 Procedures for a two-year budget term.**

- 28 (a) If Council adopts a two-year budget term, in the year preceding a new budget term:
29 (1) The Mayor shall include in the brief required by § 7.1.3 tentative revenue and
30 expenditure plans for both fiscal years of the two-year budget term and any major program changes
31 planned for the second fiscal year of the term, in addition to all other requirements of that Section.
32 (2) The Mayor shall include in the proposed budget required by § 7.1.3 a proposed
33 planned budget for the second fiscal year of the budget term. The Mayor's proposed planned budget
34 for the second fiscal year must include all information required by § 7.1.3 for the proposed budget

1 for the ensuing fiscal year.

2 (3) Council shall include the proposed planned budget for the second fiscal year in the
3 notice and public hearing required by § 7.1.5.

4 (4) Council shall consider and may amend the proposed planned budget for the second
5 fiscal year in accordance with § 7.1.6.

6 (5) The budget adopted by Council in accordance with § 7.1.6, or that becomes the official
7 budget in accordance with § 7.1.7, shall include the planned expenditures for the second fiscal year
8 and the sources and anticipated amounts of revenue for the second year to fund such expenditures
9 as a planned budget for the second fiscal year in addition to the information required by § 7.1.6 for
10 the ensuing fiscal year. The planned budget for the second fiscal year is subject to revision in a final
11 budget as provided in subsection (b) to comply with all requirements of the Charter and state law
12 and is contingent upon annual appropriation.

13 (b) If Council adopts a two-year budget term, in the first fiscal year of the budget term:

14 (1) In lieu of the briefing required by § 7.1.3, on the first Friday of September the Mayor
15 shall brief the City Council on any necessary revisions to the revenue and expenditure plans
16 presented the previous year.

17 (2) The Mayor shall propose a final budget for the second fiscal year of the term following
18 the requirements of § 7.1.3. The proposed budget shall include a general statement of the proposed
19 changes to the planned budget adopted the year prior, including adjustments made to comply with
20 applicable state law and § 7.1.4, along with all other information required by § 7.1.3.

21 (3) The Mayor's proposed final budget for the second fiscal year must include any
22 revisions to the planned budget necessary to ensure that the final budget complies with all
23 requirements of § 7.1.4.

24 (4) Council shall publish notice and hold a public briefing on the proposed final budget as
25 required by § 7.1.5.

26 (5) Council shall consider and may amend the proposed final budget in accordance with
27 § 7.1.6. Council shall adopt the final budget for the second fiscal year in accordance with § 7.1.6 or
28 the proposed final budget shall become the official budget for the second fiscal year in accordance
29 with § 7.1.7.

30 (6) The annual appropriation ordinance required by § 7.2.1 for the second fiscal year shall
31 appropriate amounts that do not exceed the amounts fixed in the final budget adopted in accordance
32 with this subsection (b).

33 (c) References in this Charter or in ordinance to the budget or adopted budget with regard
34 to the second fiscal year of a two-year budget term refer to the final budget, unless context requires

1 otherwise.

2 **§ 7.2.3 Year-end lapsing of appropriations; exceptions.**

3 All appropriations shall lapse at the end of the year to the extent that they shall not have been
4 expended or encumbered, except appropriations for capital projects and funds designated in their
5 initiating ordinance as non-lapsing which shall run until the projects or programming are completed
6 or any ~~balances~~ budget is rescinded by ordinance.

7 **Section 2.** The ballot shall contain the following title and submission clause:
8

9 **REFERRED QUESTION**

10 Shall the Charter of the City and County of Denver be amended to adjust the City and County's
11 budget and appropriation process, and in connection therewith, allowing the City Council to adopt a
12 two-year budget planning and adoption process and modernizing or repealing certain charter sec-
13 tions?
14

15 **Section 3.** The proper officials of the City and County of Denver as are charged with duties
16 relating to the election shall, before the election, issue such calls, make such certifications and
17 publications, give such notices, make such appointments, and do all such other acts and things
18 in connection with the submission of this Charter amendment to the registered electors of the City
19 and County of Denver at the election as are required by the Constitution and laws of the State of
20 Colorado and the Charter and ordinances of the City and County of Denver.

21 **Section 4.** The ballots cast at such election shall be canvassed and the results ascer-
22 tained, determined, and certified in accordance with the requirements of the Constitution and laws
23 of the State of Colorado and the Charter and ordinances of the City and County of Denver.

24 **Section 5.** If any section, paragraph, clause, or other portion of this ordinance is held to be
25 invalid or unenforceable for any reason, the validity of the remaining portions of this ordinance shall
26 not be affected.
27

28 COMMITTEE APPROVAL DATE: _____, 2026.

29 MAYOR-COUNCIL DATE: _____, 2026.

30 PASSED BY THE COUNCIL _____ 2026

31 _____ - PRESIDENT

32 APPROVED: _____ - MAYOR _____ 2026

33 ATTEST: _____ - CLERK AND RECORDER,
34 EX-OFFICIO CLERK OF THE
35 CITY AND COUNTY OF DENVER

1

2 NOTICE PUBLISHED IN THE DENVER POST _____ 2026; _____ 2026

3

4 PREPARED BY: _____; DATE: _____

5

6 Pursuant to section 13-9, D.R.M.C., this proposed ordinance has been reviewed by the office of the
7 City Attorney. We find no irregularity as to form and have no legal objection to the proposed
8 ordinance. The proposed ordinance _____ is/ _____ is not submitted to the City Council for approval
9 pursuant to § 3.2.6 of the Charter.

10

11 Miko Ando Brown, Denver City Attorney

12

13 BY: _____, _____ City Attorney DATE: _____

DRAFT