

BY AUTHORITY

ORDINANCE NO.
SERIES OF 2025

COUNCIL BILL NO. CB24-1840
COMMITTEE OF REFERENCE:
Finance & Governance

A BILL

For an ordinance establishing a new Fund in the General Government Special Revenue Fund Series for the “Denver Health and Hospital Authority Tax Fund” Program.

WHEREAS, in the Denver General Election in November 2024, Denver voters approved Referred Measure 2Q to increase the sales and use tax by a rate of 0.34 percent; and

WHEREAS, per the approved Measure 2Q the Denver Health and Hospital Authority will receive said revenue to fund certain services as defined in Ordinance 0717, series of 2024; and

WHEREAS, the City and County of Denver wishes to create a new Special Revenue Fund to receive revenue and administer services;

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 General Government Special Revenue Fund, Accounting No. 11000, a “Denver Health and Hospital Authority Tax Fund”, Accounting No. 11892, for the purpose of receiving and accounting for the Denver Health and Hospital Authority’s revenue from the increase in sales and use tax.

Section 2. Monies received from 2Q tax revenue, 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. 11000, which is set forth and described in Section 20-18 of the Revised Municipal Code of the City and County of Denver.

Section 3. Program expenditures are hereby authorized for the “Denver Health and Hospital Authority Tax Fund”, Accounting No. 11892, to be expended by the Manager of Public Health and Environment. Authorized expenditures for Accounting No. 11892 include those stipulated in article XV of Chapter 24 of the Denver Revised Municipal Code, as amended by Referred Measure 2Q and any subsequent amendments. This is an appropriated, lapsing fund.

Section 4. To ensure that the correct amount of revenue is appropriated to this voter-approved

1 program, the amount appropriated each year shall be increased or decreased administratively by
2 the difference between (1) the prior year's appropriation that was based upon estimated revenues
3 and (2) the actual revenues received in the prior year as determined by the annual audit of the
4 City's financial statements, per fiscal year-end close.

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

8 COMMITTEE APPROVAL DATE: December 24, 2024, by Consent

9 MAYOR-COUNCIL DATE: December 31, 2024, by Consent

10 PASSED BY THE COUNCIL: January 13, 2025

11 *Amanda P. Sandoval* - PRESIDENT

12 APPROVED: *Michael C. Johnston* - MAYOR 01/15/2025
[Michael C. Johnston \(Jan 15, 2025 3:02:54 MST\)](#)

13 ATTEST: _____ - CLERK AND RECORDER,
14 EX-OFFICIO CLERK OF THE
15 CITY AND COUNTY OF DENVER

16 NOTICE PUBLISHED IN THE DAILY JOURNAL: _____; _____

17 PREPARED BY: Nikki McCabe, Budget and Management Office DATE: January 2, 2025

18 Pursuant to section 13-9, D.R.M.C., this proposed ordinance has been reviewed by the Office of the
19 City Attorney. We find no irregularity as to form, and have no legal objection to the proposed
20 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to §
21 3.2.6 of the Charter.

22 Kerry Tipper, Denver City Attorney

23 BY: *Anshul Bagga*, Assistant City Attorney DATE: Jan 2, 2025