

STATISTICAL



Contents

This part of the City and County of Denver's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

135 FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the City's Financial performance and well-being have changed over time.

144 REVENUE CAPACITY

These schedules contain information to help the reader assess the City's most significant local revenue source, the sales tax.

148 DEBT CAPACITY

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

156 DEMOGRAPHIC AND ECONOMIC INFORMATION

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

159 OPERATING INFORMATION

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.



This page left blank intentionally.

Net Assets by Component

Last Six Fiscal Years* (dollars in thousands - accrual basis of accounting)

	2002	2003	2004	2005	2006	2007
Governmental activities						
Invested in capital assets, net of related debt	\$ 644,804	\$ 744,167	\$ 869,239	\$ 958,776	\$ 922,261	\$ 1,170,496
Restricted	82,085	85,203	173,850	212,958	168,361	274,159
Unrestricted	627,471	343,468	245,817	197,074	374,913	115,047
Total governmental activities net assets	\$ 1,354,360	\$ 1,172,838	\$ 1,288,906	\$ 1,368,808	\$ 1,465,535	\$ 1,559,702
Business-type activities						
Invested in capital assets, net of related debt	\$ 169,337	\$ 92,613	\$ 149,591	\$ 84,598	\$ 171,814	\$ 317,488
Restricted	379,620	459,196	496,591	572,175	546,394	678,687
Unrestricted	491,327	499,679	459,387	431,008	483,427	387,282
Total business-type activities net assets	\$ 1,040,284	\$ 1,051,488	\$ 1,105,569	\$ 1,087,781	\$ 1,201,635	\$ 1,383,457
Primary government						
Invested in capital assets, net of related debt	\$ 814,141	\$ 836,780	\$ 1,018,830	\$ 1,043,374	\$ 1,094,075	\$ 1,487,984
Restricted	461,705	544,399	670,441	785,133	714,755	952,846
Unrestricted	1,118,798	843,147	705,204	628,082	858,340	502,329
Total primary government net assets	\$ 2,394,644	\$ 2,224,326	\$ 2,394,475	\$ 2,456,589	\$ 2,667,170	\$ 2,943,159

Primary Government Net Assets



* The requirement for statistical data is ten years; only six years are available at this time.

Changes in Net Assets

Last Six Fiscal Years* (dollars in thousands - accrual basis of accounting)

Expenses	2002	2003	2004	2005	2006	2007
Governmental activities:						
General government	\$ 272,095	\$ 185,756	\$ 187,616	\$ 210,158	\$ 214,976	\$ 262,209
Public safety	371,437	363,706	365,856	428,094	435,094	475,728
Public works	129,251	99,233	92,968	104,375	103,687	79,496
Human services	118,171	107,614	100,488	98,766	112,754	132,535
Health	49,559	194,221	46,132	50,222	47,776	45,345
Parks and recreation	73,299	63,166	61,025	58,866	64,003	63,778
Cultural activities	87,960	82,313	73,912	66,188	86,490	89,967
Community development	45,078	67,185	38,013	36,864	31,964	47,098
Economic opportunity	24,357	22,803	19,417	18,723	20,362	26,280
Interest on long-term debt	31,857	44,843	54,572	52,498	55,772	54,592
Total governmental activities	1,203,064	1,230,840	1,039,999	1,124,754	1,172,878	1,277,028
Business-type activities:						
Wastewater management	62,399	65,473	70,260	57,829	66,488	76,298
Denver airport system	596,076	588,437	588,126	686,315	617,250	679,022
Stadium	1,298	-	-	-	-	-
Environmental services	5,638	9,480	9,315	11,864	5,076	12,319
Golf course	7,707	7,462	6,856	7,535	8,279	6,570
Total business-type activities	673,118	670,852	674,557	763,543	697,093	774,209
Total primary government expenses	\$ 1,876,182	\$ 1,901,692	\$ 1,714,556	\$ 1,888,297	\$ 1,869,971	\$ 2,051,237
Program Revenues						
Governmental activities:						
Charges for services:						
General government	\$ 42,754	\$ 47,395	\$ 58,075	\$ 66,067	\$ 71,106	\$ 51,541
Public safety	51,556	52,897	52,738	56,666	62,015	64,802
Public works	38,449	39,010	38,094	35,163	41,541	39,439
Community development	17,414	18,413	17,660	19,246	20,357	23,202
Other activities	40,800	27,546	25,177	25,992	36,088	38,044
Operating grants and contributions:						
General government	16,447	16,116	15,862	14,731	18,210	18,578
Public safety	21,846	18,547	24,311	31,990	25,487	29,266
Public works	24,285	21,444	22,023	20,833	29,432	32,333
Human services	83,280	71,070	64,459	63,135	76,593	82,879
Community development	55,058	35,518	36,991	18,138	15,859	26,151
Other activities	23,835	24,826	21,122	18,430	22,429	22,373
Capital grants and contributions:						
Public works	7,619	5,597	12,485	37,517	42,078	9,207
Other activities	7,549	8,216	25,303	14,008	15,828	16,809
Total governmental activities program revenues	430,892	386,595	414,300	421,916	477,023	454,624

continued

Changes in Net Assets - continued

Last Six Fiscal Years* (dollars in thousands - accrual basis of accounting)

	2002	2003	2004	2005	2006	2007
Business-type activities:						
Charges for services:						
Wastewater enterprises	64,113	65,827	67,091	70,220	73,684	75,750
Denver airport system	435,523	438,345	477,665	494,491	500,810	530,151
Other activities	13,668	11,923	13,290	14,512	14,609	16,773
Operating grants and contributions:						
Denver airport system	67,304	63,674	62,304	84,240	94,076	97,515
Capital grants and contributions:						
Wastewater enterprises	7,357	15,205	13,509	10,727	7,202	9,906
Denver airport system	91,152	40,542	62,205	31,547	29,188	2,426
Total business-type activities program revenues	679,117	635,516	696,064	705,737	719,569	732,521
Total primary government program revenues	\$ 1,110,009	\$ 1,022,111	\$ 1,110,364	\$ 1,127,653	\$ 1,196,592	\$ 1,187,145
General Revenues and Other Changes in Net Assets						
Governmental activities:						
Taxes:						
Property	\$ 139,112	\$ 148,213	\$ 179,497	\$ 212,778	\$ 217,119	\$ 227,188
Sales and use	394,160	385,361	381,891	412,288	420,693	455,436
Other	114,262	117,304	117,162	110,918	121,539	151,387
Investment and interest income	30,695	12,473	14,449	16,612	26,287	39,990
Other revenue	27,589	28,888	48,428	30,026	35,442	40,309
Special item loss on revised capital lease	-	(27,985)	-	-	-	-
Transfers	10,508	756	340	118	(28,498)	2,261
Total governmental activities	716,326	665,010	741,767	782,740	792,582	916,571
Business-type activities:						
Investment and interest income	46,353	27,626	24,982	39,760	62,814	87,885
Other revenue	8,722	19,670	7,932	376	66	33
Transfers	(10,508)	(756)	(340)	(118)	28,498	(2,261)
Total business-type activities	44,567	46,540	32,574	40,018	91,378	85,657
Total General Revenues and Other Changes in Net Assets	\$ 760,893	\$ 711,550	\$ 774,341	\$ 822,758	\$ 883,960	\$ 1,002,228
Changes in Net Assets						
Governmental activities	\$ (55,846)	\$ (179,235)	\$ 116,068	\$ 79,902	\$ 96,727	\$ 94,167
Business activities	50,566	11,204	54,081	(17,788)	113,854	43,969
Total primary government	\$ (5,280)	\$ (168,031)	\$ 170,149	\$ 62,114	\$ 210,581	\$ 138,136

*The requirement for statistical data is ten years; only six years are available at this time.

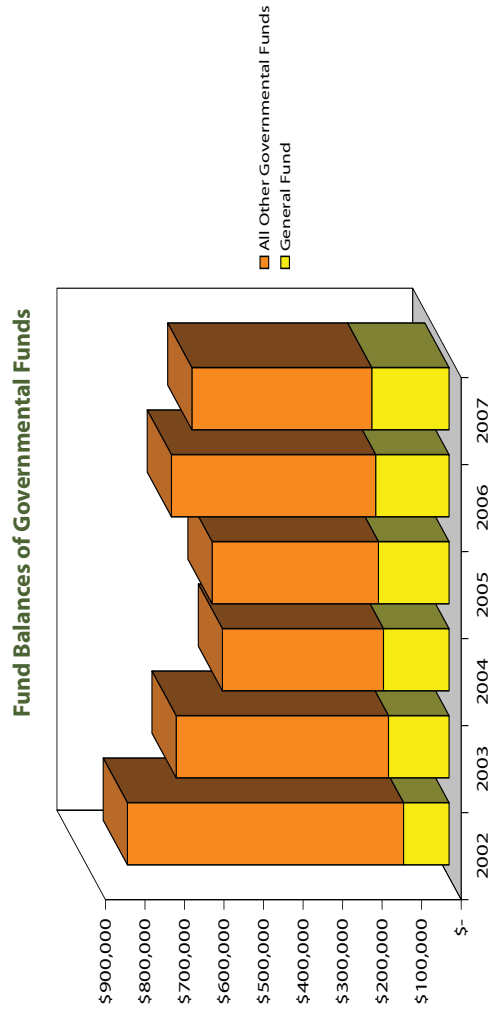


This page left blank intentionally.

Fund Balances of Governmental Funds

Last Six Fiscal Years* (dollars in thousands - modified accrual basis of accounting)

	2002	2003	2004	2005	2006	2007
General Fund						
Reserved	\$ 37,410	\$ 64,450	\$ 58,838	\$ 57,938	\$ 56,842	\$ 40,817
Unreserved	77,928	88,857	107,123	120,632	128,814	154,774
Total General Fund	\$ 115,338	\$ 153,307	\$ 165,961	\$ 178,570	\$ 185,656	\$ 195,591
All other governmental funds						
Reserved	\$ 436,583	\$ 395,899	\$ 256,762	\$ 242,792	\$ 278,996	\$ 338,498
Unreserved:						
Special revenue funds	64,190	68,058	87,541	64,599	61,626	96,139
Capital projects funds	194,361	70,016	59,542	110,099	172,918	16,871
Permanent funds	3,167	3,147	3,359	3,412	3,285	3,387
Total all other governmental funds	\$ 698,301	\$ 537,120	\$ 407,204	\$ 420,902	\$ 516,825	\$ 454,895



* The requirement for statistical data is ten years; only six years are available at this time.

Changes in Fund Balances of Governmental Funds

Last Six Fiscal Years* (dollars in thousands - modified accrual basis of accounting)

	2002	2003	2004	2005	2006	2007
Revenues						
Property taxes	\$ 139,112	\$ 148,213	\$ 179,497	\$ 212,778	\$ 217,119	\$ 227,188
Sales and use taxes	394,160	385,361	381,891	417,079	420,693	455,436
Other taxes	113,307	116,308	116,507	123,326	121,539	150,017
Special assessments	955	996	655	1,467	1,359	1,370
Licenses and permits	17,358	21,401	23,667	26,173	27,438	29,383
Intergovernmental revenues	202,427	177,461	192,256	170,760	188,010	211,351
Charges for services	123,794	128,264	130,888	121,920	160,030	156,564
Investment and interest income	30,695	12,473	14,449	16,612	26,287	39,990
Fines and forfeitures	33,338	33,559	33,512	32,844	36,856	37,013
Contributions	3,130	7,009	18,951	13,698	15,871	8,668
Other revenue	61,457	52,247	37,520	26,729	38,246	40,376
Total revenues	1,119,733	1,083,292	1,129,793	1,163,386	1,253,448	1,357,356
Expenditures						
General government	218,320	183,328	166,375	170,543	203,266	236,694
Public safety	353,887	352,755	364,355	427,634	437,632	470,978
Public works	79,012	74,641	67,957	69,247	74,339	96,313
Human services	120,481	105,784	98,234	98,041	112,112	129,451
Health	47,856	46,138	45,767	46,533	47,739	48,694
Parks and recreation	45,112	51,707	48,840	50,224	52,297	59,791
Cultural activities	60,680	52,560	54,226	66,901	81,307	72,974
Community development	45,796	54,955	44,273	41,062	34,069	53,877
Economic opportunity	24,369	22,551	19,130	17,702	20,512	26,122
Principal retirement	44,175	84,540	66,784	88,669	79,837	81,685
Interest	30,524	38,884	56,037	52,227	56,525	53,387
Bond issue costs	-	-	297	205	1	421
Capital outlay	234,944	497,190	211,182	102,394	88,695	95,821
Total Expenditures	1,305,156	1,565,033	1,243,457	1,231,382	1,288,331	1,426,208
Deficiency of revenues under expenditures	(185,423)	(481,741)	(113,664)	(67,996)	(34,883)	(68,852)

continued

Changes in Fund Balances of Governmental Funds, continued

Last Six Fiscal Years* (dollars in thousands - modified accrual basis of accounting)

	2002	2003	2004	2005	2006	2007
Other financing sources (uses)						
Proceeds from sale of capital assets	494	1,033	1,038	5,057	8	5,724
Developer advance	-	-	92	-	43	-
Repayment of developer advance	-	-	-	-	(375)	-
GID bonds issued	-	-	2,411	-	-	-
Payment to refunding escrow	-	-	(2,287)	(165,529)	-	-
Proceeds from certificates of participation	32,530	63,330	-	-	-	-
Excise tax revenue bonds issue	-	28,245	-	149,190	-	-
Capital leases	-	55,160	3,808	62,342	-	-
Refunding of capital lease	-	-	-	(55,985)	-	-
Other financing sources	33	-	-	-	-	-
General obligation bonds issued	52,500	183,000	-	77,000	125,000	8,861
Bond premium	-	20,297	-	21,296	10,408	-
Insurance recoveries	-	-	-	397	99	11
Transfers in	117,338	111,527	81,200	92,325	79,514	85,346
Transfers out	(113,604)	(124,171)	(89,860)	(91,790)	(76,805)	(83,085)
Total other financing sources (uses)	89,291	338,421	(3,598)	94,303	137,892	16,857
Net change in fund balances	\$ (96,132)	\$ (143,320)	\$ (117,262)	\$ 26,307	\$ 103,009	\$ (51,995)
Debt service as a percentage of noncapital expenditures	6.3%	9.7%	12.2%	12.1%	11.1%	10.7%

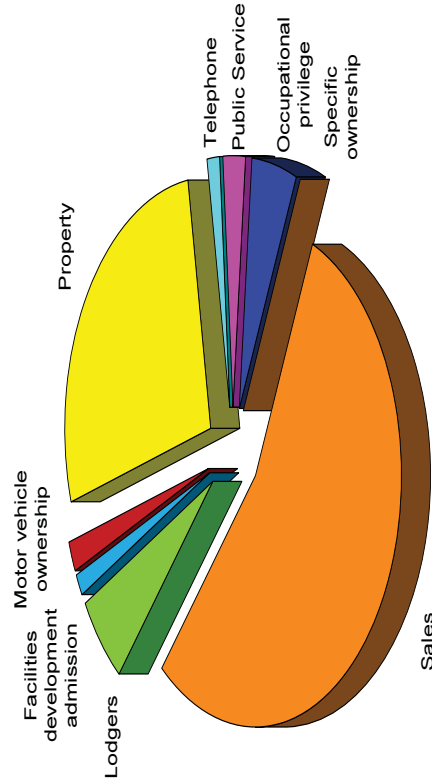
*The requirement for statistical data is ten years; only six years are available at this time.

Governmental Activities Tax Revenues by Source

Last Six Fiscal Years* (dollars in thousands - modified accrual basis of accounting)

Taxes	2002	2003	2004	2005	2006	2007
Facilities development admission tax	\$ 7,729	\$ 8,181	\$ 7,637	\$ 9,174	\$ 9,761	\$ 10,092
Lodgers tax	27,340	27,333	28,036	32,725	43,258	49,651
Motor vehicle ownership tax	14,894	15,476	16,655	16,815	15,884	16,963
Occupational privilege tax	41,026	41,191	40,138	41,500	41,502	42,751
Property tax	139,400	148,410	179,826	212,778	217,119	227,188
Public service ¹	12,526	14,766	16,196	18,666	18,890	20,578
Sales tax	394,160	385,361	381,891	412,288	420,693	455,436
Specific ownership tax	57	58	59	62	60	64
Taxicab operators tax	71	31	35	-	-	-
Telephone tax	9,376	9,075	7,422	9,175	11,074	9,918
Total primary government taxes	\$ 646,579	\$ 649,882	\$ 677,895	\$ 753,183	\$ 778,241	\$ 832,641

2007 Tax Revenues by Source



¹ Public service taxes were reclassified in 2007 from charges for services.

Note: 2005, 2006, and 2007 property taxes include taxes of \$28,439,000, \$28,725,000 and \$28,990,000 for Fire and Police Pension Association. This was previously disclosed in the agency funds.

* The requirement for statistical data is ten years; only six years are available at this time.

Sales Tax by Category

Last Ten Calendar Years (dollars in thousands)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Apparel stores	\$ 8,819	\$ 9,964	\$ 10,375	\$ 10,682	\$ 10,699	\$ 10,676	\$ 14,380	\$ 15,207	\$ 15,179	\$ 16,474
General merchandise	16,433	17,581	18,500	17,970	17,755	18,077	16,583	16,356	16,892	16,209
Food stores	9,115	9,917	10,234	10,234	9,649	9,441	15,420	15,845	16,729	16,210
Eating and drinking establishments	51,340	56,665	58,424	60,022	61,427	62,948	53,763	56,824	60,252	60,097
Home furnishings, electronics and appliances	60,149	67,335	75,208	76,908	65,422	71,162	17,727	20,255	21,268	21,543
Building materials and farm tools	33,917	36,795	38,984	40,847	45,944	42,225	35,058	39,322	39,353	35,826
Auto dealers and supplies	57,267	68,289	75,824	77,657	70,827	71,332	40,394	38,860	38,093	38,350
Service stations	-	-	-	-	-	-	14,597	13,390	13,702	11,942
Public utilities	-	-	-	-	-	-	21,928	24,598	25,068	24,503
Manufacturing	-	-	-	-	-	-	31,124	33,720	35,808	34,033
Information producers and distributors	-	-	-	-	-	-	34,329	37,376	39,768	36,164
Other retail stores	134,166	128,956	176,840	146,777	112,437	99,500	28,409	27,543	25,506	44,383
All other outlets	-	-	-	-	-	-	58,179	77,783	73,075	64,332
Total	\$ 371,206	\$ 395,502	\$ 463,796	\$ 441,097	\$ 394,160	\$ 385,361	\$ 381,891	\$ 417,079	\$ 420,693	\$ 420,066

City direct sales tax rate

3.5%

3.5%

3.5%

3.5%

3.5%

3.5%

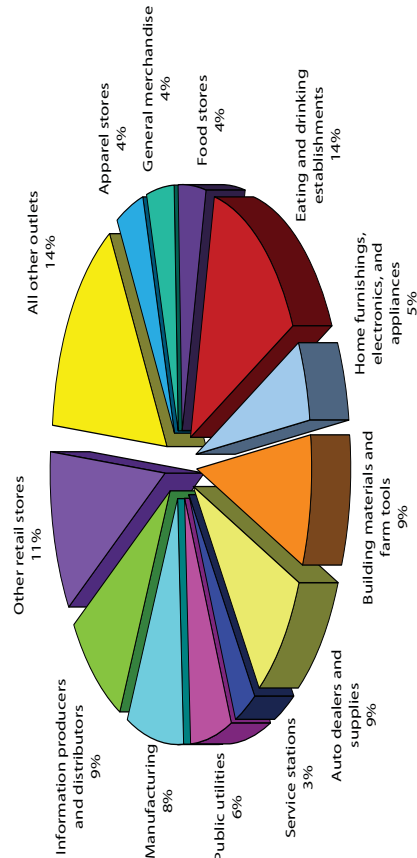
3.5%

3.5%

3.5%

3.5%

2007 Sales Tax by Category



Note: Beginning in 2003 data was tracked by NAICS code rather than SIC code and the number of categories was expanded in order to provide more detail when tracking revenues. This change was not done retroactively, so data in 2003 and prior has no corresponding NAICS information for these categories.

Source: Denver Treasury Division

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years (dollars in thousands)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Vacant property	\$ 84,025	\$ 104,289	\$ 95,301	\$ 107,816	\$ 98,117	\$ 157,090	\$ 141,131	\$ 185,080	\$ 172,889	\$ 198,284
Residential property	2,075,084	2,575,404	2,645,155	3,359,931	3,432,857	3,583,839	3,669,393	3,840,654	3,933,051	4,394,658
Commercial property	1,746,816	2,252,828	2,284,608	2,830,244	2,868,476	3,107,218	3,134,198	3,304,533	3,340,741	4,372,532
Industrial property	89,939	102,992	102,015	110,394	109,900	121,464	116,022	122,717	120,660	130,130
Agricultural property	71	325	332	39	35	77	40	288	49	113
Oil and gas property	-	-	21	1,828	935	898	761	929	1,043	1,279
Personal property	650,090	703,529	743,538	760,173	705,114	726,988	728,422	728,843	715,287	779,600
State assessed property	403,686	559,155	620,867	715,041	785,876	734,170	743,202	760,124	750,830	784,031
Total taxable assessed value	\$ 5,049,711	\$ 6,298,522	\$ 6,491,837	\$ 7,885,466	\$ 8,001,310	\$ 8,431,744	\$ 8,533,169	\$ 8,943,168	\$ 9,034,550	\$ 10,660,627
Total direct tax rate	80.814	67.299	67.321	58.745	59.855	64.162	64.402	66.202	66.948	66.897
Estimated actual taxable value	\$ 31,562,099	\$ 39,279,855	\$ 40,422,071	\$ 52,321,631	\$ 53,268,701	\$ 61,738,950	\$ 62,867,794	\$ 65,842,159	\$ 66,999,158	\$ 76,813,114
Assessed value as a percentage of estimated actual value	16.0%	16.0%	16.1%	15.1%	15.0%	13.7%	13.6%	13.6%	13.5%	13.9%

Note: The TABOR amendment, which was approved by Colorado voters in 1992, requires all assessors to use only the market approach in valuing residential property. For commercial real property, the income approach is generally the appropriate method to use in estimating value. Under Colorado law, all assessors must reappraise real property every two years; this occurs in every odd-numbered year (2003, 2005, 2007, etc.). If home sales have been very active, and home prices have been increasing, then the property value and assessment for many types and styles of homes typically will increase during these reappraisals. Property tax is determined by the mill levy, which is set in December of each year by the taxing authorities in Denver (the school district, city council, special districts, etc.)

Taxable assessed values are reported net of tax-exempt property.

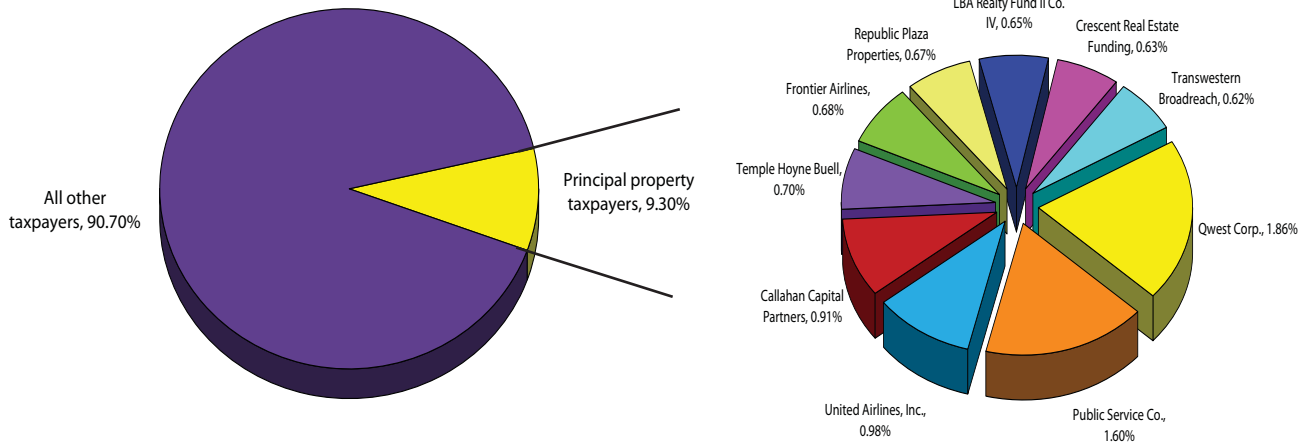
Source: Abstract of Assessment documents

Principal Property Taxpayers

Current Year and Nine Years Ago (dollars in thousands)

Taxpayer	2007			1998		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Qwest Corp.	\$ 197,929	1	1.86%	\$ 124,276	1	2.46%
Public Service Co.	170,858	2	1.60%	104,970	2	2.08%
United Airlines, Inc.	103,997	3	0.98%			
Callahan Capital Partners	96,501	4	0.91%			
Temple Hoyne Buell Foundation	75,206	5	0.70%	39,544	7	0.78%
Frontier Airlines	72,018	6	0.68%			
Republic Plaza Properties.	71,893	7	0.67%	42,633	6	0.85%
LBA Realty Fund II Co. IV	69,152	8	0.65%			
Crescent Real Estate Funding	67,390	9	0.63%	51,185	4	1.01%
Transwestern Broadreach	66,155	10	0.62%			
Equity Office Properties				55,941	3	1.11%
Columbia-Healthone, LLC				50,882	5	1.01%
AT&T				31,518	8	0.63%
Resources Capital Management				26,646	9	0.53%
Seven Seventeen HB Denver Corp.				25,567	10	0.51%
Totals	\$ 991,099		9.30%	\$ 553,162		10.97%

2007 Principal Property Taxpayers



Source: Denver County Assessor

Property Tax Levies and Collections

Last Ten Fiscal Years (dollars in thousands)

	Taxes levied	Prepaid amounts collected within the fiscal year of the levy	Amount collected in year due	Percentage of levy prepaid and collected in year due	Collections in subsequent years ¹	Total collections to date			
						Amount	Percentage of levy	Cancellations ²	
1998	\$ 58,231	\$ 711	\$ 57,309	99.64%	\$ 120	\$ 58,140	99.84%	\$ 91	
1999	61,938	483	61,167	99.54%	(178)	61,472	99.25%	78	
2000	63,456	445	62,549	99.27%	317	63,311	99.77%		
2001	67,297	574	66,033	98.97%	132	66,739	99.17%		
2002	69,763	563	67,394	97.41%	1,247	69,204	99.20%		
2003	72,151	529	70,800	98.86%	(163)	71,166	98.63%		
2004	73,536	462	72,317	98.97%	(31)	72,748	98.93%		
2005	75,646	561	74,192	98.82%	(63)	74,690	98.74%		
2006	79,818	571	78,698	99.31%	-	79,268	99.31%		
2007	63,216	437	n/a	0.69%	-	-	-	-	
Bond Principal Fund									
1998	\$ 38,659	472	\$ 38,047	99.64%	\$ 79	\$ 38,598	99.84%	\$ 61	
1999	29,279	228	28,915	99.54%	(84)	29,059	99.25%	37	
2000	29,997	211	29,567	99.27%	150	29,928	99.77%		
2001	31,424	268	30,838	98.99%	58	31,164	99.17%		
2002	36,189	292	34,957	97.40%	650	35,899	99.20%		
2003	50,995	374	50,040	98.86%	(115)	50,299	98.64%		
2004	51,348	323	50,494	98.97%	(19)	50,798	98.93%		
2005	53,381	396	52,355	98.82%	(44)	52,707	98.74%		
2006	59,356	425	58,523	99.31%	-	58,948	99.31%		
2007	47,618	329	n/a	0.69%	-	-	-	-	
Bond Interest Fund									
1998	\$ 11,545	141	\$ 11,362	99.64%	\$ 24	\$ 11,527	99.84%	\$ 18	
1999	14,051	110	13,876	99.54%	(40)	13,946	99.25%	18	
2000	14,396	101	14,190	99.27%	72	14,363	99.77%		
2001	10,406	89	10,212	98.99%	18	10,319	99.16%		
2002	13,619	109	13,157	97.41%	244	13,510	99.20%		
2003	17,922	131	17,586	98.86%	(40)	17,677	98.63%		
2004	18,046	113	17,746	98.96%	(7)	17,852	98.92%		
2005	18,668	138	18,310	98.82%	(16)	18,432	98.74%		
2006	12,842	92	12,662	99.31%	-	12,754	99.31%		
2007	36,921	255	n/a	0.69%	-	-	-	-	

continued

Property Tax Levies and Collections, continued

Last Ten Fiscal Years (dollars in thousands)

	Prepaid amounts collected within the fiscal year of the levy			Amount collected in year due	Percentage of levy prepaid and collected in year due	Collections in subsequent years ¹	Total collections to date		
	Taxes levied	\$					Amount	Percentage of levy	Amount
1998	\$ 26,155	\$	319	25,741	99.64%	\$ 54	\$ 26,114	99.84%	\$ 41
1999	27,818		217	27,472	99.54%	(80)	27,609	99.25%	35
2000	28,500		200	28,093	99.27%	142	28,435	99.77%	
2001	30,224		258	29,672	99.03%	43	29,973	99.17%	
2002	31,325		253	30,258	97.40%	823	31,074	99.20%	
2003	39,420		289	38,681	98.86%	(89)	38,881	98.63%	
2004	40,077		252	39,411	98.97%	(1)	39,648	98.93%	
2005	41,334		306	40,541	98.82%	(34)	40,812	98.74%	
2006	42,841		265	42,281	99.31%	-	42,546	99.31%	
2007	46,545		322	n/a	0.69%	-	-	-	
Total									

	Prepaid amounts collected within the fiscal year of the levy			Amount collected in year due	Percentage of levy prepaid and collected in year due	Collections in subsequent years ¹	Total collections to date		
	Taxes levied	\$					Amount	Percentage of levy	Amount
1998	\$ 134,590	\$	1,643	132,459	99.64%	\$ 277	\$ 134,379	99.84%	\$ 211
1999	133,086		1,038	131,430	99.54%	(382)	132,086	99.25%	168
2000	136,349		957	134,399	99.27%	681	136,037	99.77%	
2001	139,351		1,189	136,755	98.99%	251	138,195	99.17%	
2002	150,896		1,217	145,766	97.41%	2,964	149,687	99.20%	
2003	180,488		1,323	177,107	98.97%	(407)	178,023	98.63%	
2004	183,007		1,150	179,968	98.96%	(58)	181,046	98.93%	
2005	189,029		1,401	185,398	98.82%	(157)	186,641	98.74%	
2006	194,857		1,353	192,164	99.31%	-	193,516	99.31%	
2007	194,300		1,343	n/a	0.69%	-	-	-	

¹ Net of adjustments based upon the appeals process.

² Taxes are determined to be uncollectable after six (6) years from the date of becoming delinquent are cancelled as authorized by C.R.S. 39-10-114.2(b).

Note: The property tax is certified by the City's Assessor on or before December 15 of each year, unless there is a special election. Property taxes are due and considered earned on January 1 following the year levied. The first and second halves become delinquent on March 1 and June 16, respectively.

Source: Denver Treasury Division

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years (dollars in thousands)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Governmental Activities										
General obligation bonds	\$ 237,809	\$ 303,114	\$ 295,740	\$ 268,226	\$ 280,505	\$ 424,524	\$ 378,977	\$ 404,667	\$ 472,309	\$ 422,924
Special assessment bonds	3,255	2,275	1,495	975	885	460	290	260	-	-
Excise tax revenue bonds	132,455	122,065	115,715	367,635	358,575	343,840	335,205	320,585	313,920	304,105
Certificates of participation	70,309	64,907	85,115	133,253	161,551	217,970	208,610	-	-	-
Capital leases	13,460	22,187	212,031	209,129	204,992	256,034	257,399	445,429	430,477	416,914
Unamortized premium	-	-	-	-	2,172	21,557	19,901	39,116	40,415	35,646
Unamortized gain of refunding	-	-	-	-	-	-	-	3,062	2,852	2,642
Line of credit	-	-	-	-	-	11,915	11,915	8,996	5,209	735
Note payable	-	-	-	-	-	22,395	15,901	14,832	16,082	14,038
Business-Type Activities										
Revenue bonds	4,106,095	4,045,715	4,120,709	4,038,167	4,109,355	4,158,358	4,115,443	4,011,015	3,903,190	4,230,760
Unamortized (discount)/premium	(153,848)	(146,655)	(113,225)	-	-	-	-	83	147	132
Deferred loss on refunding	(113,539)	(110,177)	(158,573)	(273,503)	(273,645)	(266,045)	(256,895)	(265,728)	(261,884)	(253,953)
Capital leases	8,942	8,161	12,730	6,384	-	5,105	3,114	1,062	-	-
Certificates of participation	6,965	6,215	-	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	60,000	76,213	56,763	88,985	61,671
Total primary government	\$ 4,311,903	\$ 4,317,807	\$ 4,571,737	\$ 4,750,266	\$ 4,844,390	\$ 5,256,113	\$ 5,166,073	\$ 5,040,142	\$ 5,011,702	\$ 5,235,614
Percentage of personal income	24.15%	22.43%	21.02%	20.18%	20.42%	21.68%	20.22%	18.93%	17.34%	n/a
Per capita	8,595	8,508	8,243	8,413	8,610	9,263	9,023	8,694	8,604	8,843

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years (dollars in thousands, except per capita amount)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General obligation bonds	\$ 237,809	\$ 303,114	\$ 295,740	\$ 268,226	\$ 280,505	\$ 424,524	\$ 378,977	\$ 404,667	\$ 472,309	\$ 422,924
Less amounts available in debt service fund	(21,187)	(28,608)	(28,607)	(25,469)	(22,029)	(18,450)	(23,485)	(23,683)	(19,288)	(19,930)
Total	\$ 216,622	\$ 274,506	\$ 267,133	\$ 242,757	\$ 258,476	\$ 406,074	\$ 355,492	\$ 380,984	\$ 453,021	\$ 402,994
Percentage of estimated actual taxable value of property	0.69%	0.70%	0.66%	0.46%	0.49%	0.66%	0.57%	0.58%	0.68%	0.53%
Per capita	\$ 432	\$ 541	\$ 482	\$ 430	\$ 459	\$ 716	\$ 621	\$ 657	\$ 778	\$ 681

Note: Details regarding the City outstanding debt can be found in the notes to the financial statement.

Direct and Overlapping Governmental Activities Debt

December 31, 2007 (dollars in thousands)

	Debt Outstanding	Percentage Applicable	City and County of Denver Share of Debt
Direct Debt			
General long-term debt	\$ 740,583		
Denver Airport System bonds	3,954,151		
Wastewater Management bonds	25,503		
Golf bonds	6,539		
Water Board bonds	346,352		
Gross Bonded Debt	5,073,128		
Less self supporting-bonds:			
Gateway Village bonds	2,463		
Golf bonds	6,539		
Excise tax revenue bonds	315,196		
Denver Airport System bonds	3,954,151		
Wastewater Management bonds	25,503		
Water Board bonds	346,352		
Less amount reserved for long-term debt	19,930		
Total Net Direct Debt	402,994		
Overlapping Debt			
Denver Metropolitan Football Stadium District	145,733	29.3% ¹	\$42,700
Regional Transportation District	994,400	29.3% ¹	291,352
Metro Wastewater Reclamation District	82,477	41.7% ²	34,393
School District #1	638,566	100.0%	638,566
Total Overlapping Debt	1,861,176		1,007,011
Total Net Direct and Overlapping Debt	\$ 2,264,170		\$ 1,410,005

¹ Percentage calculated on estimated Scientific and Cultural Facilities District sales and use tax for Denver City and County compared to State total, per the Colorado Department of Revenue, Office of Research and Analysis.

² Percentage calculated on Denver's wastewater charges compared to the entire metro district per Metro Wastewater Reclamation District.

Legal Debt Margin Information

Last Ten Fiscal Years (dollars in thousands)

Calculation of Legal Debt Margin for Fiscal Year 2007

Total Estimated Actual Valuation \$ 76,813,114

Maximum general obligation debt, limited to 3% of total valuation \$2,304,393

Outstanding bonds chargeable to limit 422,924

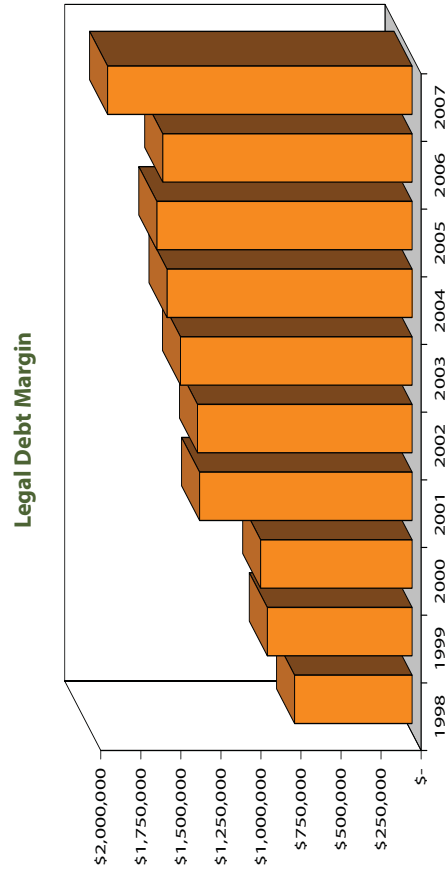
Less amount reserved for long-term debt 19,930

Net chargeable to bond limit 402,994

Legal Debt Margin - December 31 \$ 1,901,399

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Debt limit	\$ 946,863	\$ 1,178,396	\$ 1,212,662	\$ 1,569,649	\$ 1,598,061	\$ 1,852,139	\$ 1,886,034	\$ 1,975,265	\$ 2,009,975	\$ 2,304,393
Total net debt application to limit	213,129	274,506	267,133	242,757	258,476	406,074	355,492	380,984	453,021	402,994
Legal debt margin	\$ 733,734	\$ 903,890	\$ 945,529	\$ 1,326,892	\$ 1,339,585	\$ 1,446,065	\$ 1,530,542	\$ 1,594,281	\$ 1,556,954	\$ 1,901,399

Total net debt applicable to the limit as a percentage of debt limit 22.51% 23.29% 22.03% 15.47% 16.17% 21.92% 18.85% 19.29% 22.54% 17.49%



Note: Section 7.2.5, Charter of the City and County of Denver: The City and County of Denver shall not become indebted for general obligation bonds, to any amount, which, including indebtedness, shall exceed three percent of the actual value as determined by the last final assessment of the taxable property within the City and County of Denver.

Convention Center Excise Pledged-Revenue Coverage

Last Eight Fiscal Years* (dollars in thousands)

	2000	2001	2002	2003	2004	2005	2006	2007
Pledged lodger's tax revenues	\$ 10,005	\$ 9,099	\$ 8,418	\$ 8,359	\$ 8,626	\$ 10,068	\$ 12,074	\$ 13,857
Pledged food and beverage tax revenues	7,764	7,804	7,833	7,840	8,201	8,537	9,326	10,396
Pledged short-term auto rental tax revenues	6,632	6,164	5,876	5,776	6,103	6,673	7,116	7,957
Other sources	1,486	1,381	688	730	243	441	677	1,026
Total pledged excise tax base	\$ 25,887	\$ 24,448	\$ 22,815	\$ 22,705	\$ 23,173	\$ 25,719	\$ 29,193	\$ 33,236
Debt service (1999A bonds)	\$ 7,377	\$ 7,378	\$ 7,384	\$ 7,382	\$ 7,376	\$ 7,376	\$ 7,380	\$ 7,383
Pledged excise tax base remaining after payment of 1999A bonds debt service	\$ 18,510	\$ 17,070	\$ 15,431	\$ 15,323	\$ 15,797	\$ 18,343	\$ 21,813	\$ 25,853
Pledged short-term auto rental increase	5,753	5,380	5,110	5,066	5,353	5,552	6,227	6,962
Pledged lodgers' tax increase	5,653	5,262	4,907	4,874	5,032	5,875	7,043	8,083
Available for Series 2001A, 2001B and 2005A Bonds debt service	\$ 29,916	\$ 27,712	\$ 25,448	\$ 25,263	\$ 26,182	\$ 29,770	\$ 35,083	\$ 40,898
Debt service (2001A, 2001B and 2005A bonds)	\$ -	\$ 16,620	\$ 11,618	\$ 11,923	\$ 12,630	\$ 14,120	\$ 11,507	\$ 13,165
Coverage	3.51	1.67	2.19	2.12	2.07	2.11	3.05	3.11
Required coverage	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25

Note: The pledged excise tax base is funded by portions of the lodger's tax (3%), short-term auto rental tax (2%), and food and beverage tax (.5%). The pledged excise tax base is used to pay the debt service on the series 1999A Excise Tax Bonds. The pledged excise tax increase is funded by portions of the lodger's tax (1.75%) and short-term auto rental tax (1.75%). The pledged excise tax increase can only be used to pay the 2001A, 2001B, and 2005A Excise Tax Bonds. Any deficiency in the pledged excise tax increase revenue is covered by excess funds in the pledged excise tax base. All of the bond issuances funded the expansion of the Colorado Convention Center.

Wastewater Management Fund Pledged-Revenue Coverage

Last Six Fiscal Years* (dollars in thousands)

	2002	2003	2004	2005	2006	2007
Net pledged revenues	\$ 21,660	\$ 26,540	\$ 22,800	\$ 24,144	\$ 22,873	\$ 14,993
Series 2002 maximum annual debt service requirements	\$ 2,467	\$ 2,451	\$ 2,446	\$ 2,441	\$ 2,449	\$ 2,450
Debt service coverage ratio	8.78	10.83	9.32	9.89	9.34	6.12
Required coverage	1.25	1.25	1.25	1.25	1.25	1.25

*Wastewater bonds were issued in 2002

Note: The Wastewater Management bonds are secured by the net revenues derived from the operation of Wastewater Management's Storm Drainage Facilities and Sanitary Sewer Facilities.

Golf Fund Pledged-Revenue Coverage

Last Six Fiscal Years* (dollars in thousands)

	2002	2003	2004	2005	2006	2007
Net pledged revenues	n/a	n/a	n/a	n/a	\$ 535	\$ 764
Rate maintenance account	n/a	n/a	n/a	n/a	\$ 240	\$ 240
Available fund balance	n/a	n/a	n/a	n/a	\$ 9,451	\$ 12,505
Annual debt service requirement	n/a	n/a	n/a	n/a	\$ 684	\$ 687
Service coverage ratio	n/a	n/a	n/a	n/a	14.95	13.62
Required coverage	n/a	n/a	n/a	n/a	1.35	1.35

*Golf bonds were issued in 2006

Note: The Golf bonds were issued to fund improvement to the City-owned golf courses and are secured by the gross revenues of the Golf Enterprise fund minus certain Operating and Maintenance Expenses.

Occupational Privilege and Facilities Development Admission Excise Tax Pledged-Revenue Coverage

Last Ten Fiscal Years (dollars in thousands)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Pledged occupational privilege tax (OPT) revenues	\$ 40,723	\$ 40,580	\$ 44,188	\$ 43,021	\$ 41,028	\$ 40,867	\$ 40,118	\$ 41,500	\$ 41,503	\$ 42,751
Pledged facilities development admission (FDA) tax revenues	13,098	10,924	8,696	9,368	7,327	8,434	7,906	9,352	10,016	10,110
Payments in lieu of FDA taxes ¹	-	-	-	2,700	2,700	2,700	2,700	2,700	2,700	2,700
Other revenues ²	134	377	302	329	194	-	-	-	-	-
Total pledged revenues	\$ 53,955	\$ 51,881	\$ 53,186	\$ 55,418	\$ 51,249	\$ 52,001	\$ 50,724	\$ 53,552	\$ 54,219	\$ 55,561
Debt service	\$ 6,033	\$ 6,033	\$ 6,030	\$ 6,027	\$ 6,032	\$ 6,036	\$ 3,058	\$ 3,054	\$ 3,055	\$ 3,054
Coverage	8.94	8.60	8.82	9.19	8.50	8.62	16.59	17.54	17.75	18.19
Required coverage	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25

¹ Payments in Lieu of FDA taxes represents an agreement made by the City and County of Denver and the Denver Broncos in exchange for early release of the Mile High Stadium lease. The payment is to be made through 2008 in lieu of taxes the Mile High Stadium would have generated to pay existing debt.

² Interest earnings on OPT and FDA tax revenues were pledged towards payment of the bonds until the issuance of the 2003 bonds.

Note: The excise bonds were issued to fund improvements to City-owned venues, secured by the FDA tax, which is 10% of the admission price to events at City-owned venues, and the OPT, which \$9.75 per month per employee working in Denver.

Denver International Airport Fund Pledged-Revenue Coverage

Last Ten Fiscal Years (dollars in thousands)

	1998	1999	2000	2001	2002	2003	2004	2005	2006 ¹	2007
Gross Revenues	\$ 500,247	\$ 522,098	\$ 530,694	\$ 526,631	\$ 499,435	\$ 527,567	\$ 543,044	\$ 567,853	\$ 592,110	\$ 616,106
Operation and maintenance expenses	168,126	186,596	192,384	211,272	216,791	201,573	220,254	231,733	262,559	282,746
Net revenues	332,121	335,502	338,310	315,359	282,644	325,994	322,790	336,120	329,551	333,360
Other available funds	60,724	67,247	55,620	54,558	46,751	50,807	54,849	55,173	50,791	53,251
Total amount available for debt service	\$ 392,845	\$ 402,749	\$ 393,930	\$ 369,917	\$ 329,395	\$ 376,801	\$ 377,639	\$ 391,293	\$ 380,342	\$ 386,611
Debt service requirements for the senior bonds	\$ 250,020	\$ 269,370	\$ 243,423	\$ 226,504	\$ 202,797	\$ 204,897	\$ 221,453	\$ 223,331	\$ 205,935	\$ 229,923
Debt service coverage	1.57	1.50	1.62	1.63	1.62	1.84	1.71	1.75	1.85	1.68
Required coverage	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25

¹ Per restated financial statements.

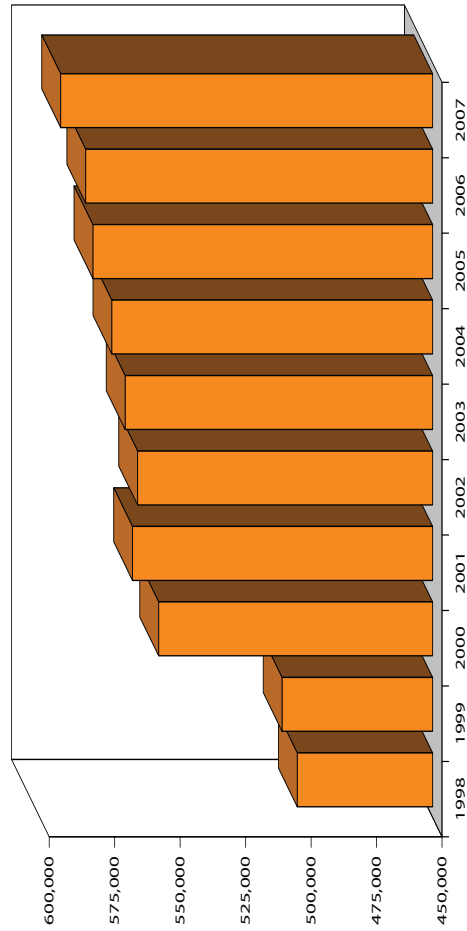
Source: Official Bond Statements
Denver Treasury

Demographic and Economic Statistics

Last Ten Calendar Years

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Population	501,700	507,500	554,636	564,606	562,657	567,431	572,526	579,744	582,474	592,052
Personal income (expressed in millions)	\$ 17,852	\$ 19,247	\$ 21,746	\$ 23,535	\$ 23,729	\$ 24,239	\$ 25,551	\$ 26,622	\$ 28,902	n/a
Per capita personal income	\$ 35,583	\$ 37,925	\$ 39,208	\$ 41,684	\$ 42,173	\$ 42,717	\$ 44,629	\$ 45,920	\$ 50,193	n/a
School enrollment	68,893	69,776	70,956	72,437	72,617	72,489	72,901	73,018	73,399	73,873
Unemployment rate	4.10%	3.10%	3.00%	3.50%	5.90%	6.00%	5.60%	5.00%	4.30%	3.90%

City and County of Denver Population



Source: Bureau of Economic Analysis
 Denver Public Schools
 U.S. Department of Commerce

Principal Employers

Current Year and Seven Years Ago

	2007			2000		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
City and County of Denver	11,602	1	3.3%	11,418	1	3.0%
Denver Public School District #1	9,298	2	2.6%	9,523	2	2.5%
State of Colorado Central Payroll	9,183	3	2.6%	9,061	4	2.3%
U. S. D. A. National Finance Center	8,833	4	2.5%	5,782	6	1.5%
University of Colorado	6,060	5	1.7%	6,495	5	1.7%
United Airlines, Inc.	5,455	6	1.5%	9,136	3	2.4%
Frontier Airlines	4,171	7	1.2%	-	-	-
Denver Health and Hospital Authority	3,982	8	1.1%	-	-	-
HealthOne of Denver	3,199	9	0.9%	3,269	10	0.8%
King Soopers	2,509	10	0.7%	-	-	-
Accounting Service Center (Postal Service)	-	-	-	4,870	7	1.3%
Qwest Corporation	-	-	-	4,117	8	1.1%
Exempla, Inc.	-	-	-	3,903	9	1.0%
Total	64,292		18.1%	67,574		17.6%

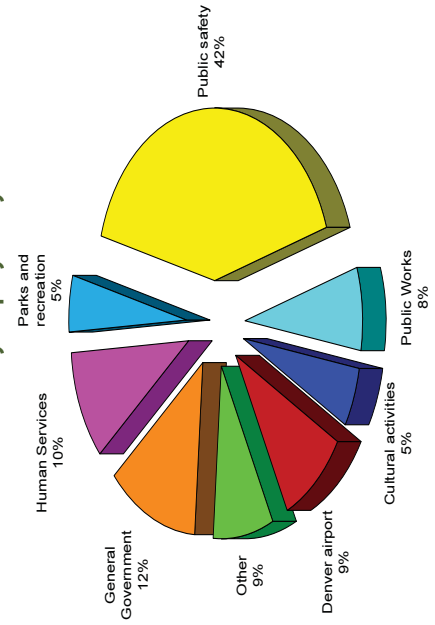
Source: Based on 2007 and 2000 Occupational Privilege Tax Remitters.

Full-Time Equivalent City Government Employees by Function

Last Ten Fiscal Years (dollars in thousands)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General Government	1,060	1,199	1,176	1,245	1,242	1,132	1,174	1,216	1,319	1,309
Public safety	4,164	4,084	4,152	4,221	4,082	4,057	4,070	4,128	3,452	4,303
Public Works	783	786	789	858	851	801	810	779	778	804
Human Services	1,226	1,063	1,045	1,121	1,093	1,017	887	897	990	1,060
Health	116	119	120	126	119	121	122	126	115	120
Parks and recreation	832	579	593	610	634	594	576	547	544	548
Cultural activities	892	612	567	604	585	546	539	552	545	575
Community development	199	253	262	273	268	255	235	229	229	225
Economic opportunity	85	74	80	105	107	126	134	165	151	226
Wastewater management	246	245	241	250	259	262	261	251	247	255
Denver airport system	833	839	845	872	877	896	910	924	948	990
Environmental services	16	21	19	17	21	21	19	20	20	26
Golf course	48	46	48	43	42	43	41	44	40	44
Total	10,500	9,920	9,937	10,345	10,180	9,871	9,778	9,878	9,378	10,485

2007 Full-Time City Employees by Function



Source: Denver Controller's Office

Operating Indicators by Function

Last Two Fiscal Years

	2007	2006
Police		
Physical arrests	75,312	73,668
Traffic violations	119,336	117,855
Fire		
Emergency responses	91,838	80,418
Fires extinguished	690	530
Inspections	23,946	23,134
Sheriff		
Average daily population	2,412	2,475
Number of jails	2	2
Public works		
Parking tickets issued	585,290	578,547
Recyclables collected (tons)	26,550	21,760
Refuse collected (tons)	231,956	234,059
Other public works		
Alleys paved (square yards)	74,887	117,611
Potholes repaired (tons of asphalt)	4,273	3,943
Street resurfacing (square yards)	549,260	624,609
Human services		
Family Medicaid Application for Denver clients	13,747	13,247
Community development		
Permits issued	52,184	52,958
Economic opportunity		
Low income affordable housing units created	30	261
Percent of job seekers entering employment	61.84%	59.70%
Parks and recreation		
Admissions	618,796	629,270
Memberships	39,708	33,513
Library		
Total volumes borrowed	9,517,573	9,244,353
Volumes in collection	2,436,793	2,455,965
Wastewater		
Average daily sewage treatment (thousands of gallons)	59,945	70,226
Denver airport system		
Passenger air traffic	49,800,000	47,000,000
Excise and Licenses		
Number of business license transactions	62,839	59,212

Source: Denver Department of Safety, Fire and Police
 Denver Water Board
 Denver Controller's Office
 Denver Public Schools
 Denver Department of Parks and Recreation
 Denver Building Inspection Division

Denver Theatres and Arenas Division
 Denver Assessment Division
 Denver Museum of Nature and Science
 Denver Regional Council of Governments
 Colorado Department of Labor Statistics

Denver Zoological Foundation
 Denver Art Museum
 Denver Public Library
 Bureau of Economic Analysis
 U.S. Department of Commerce

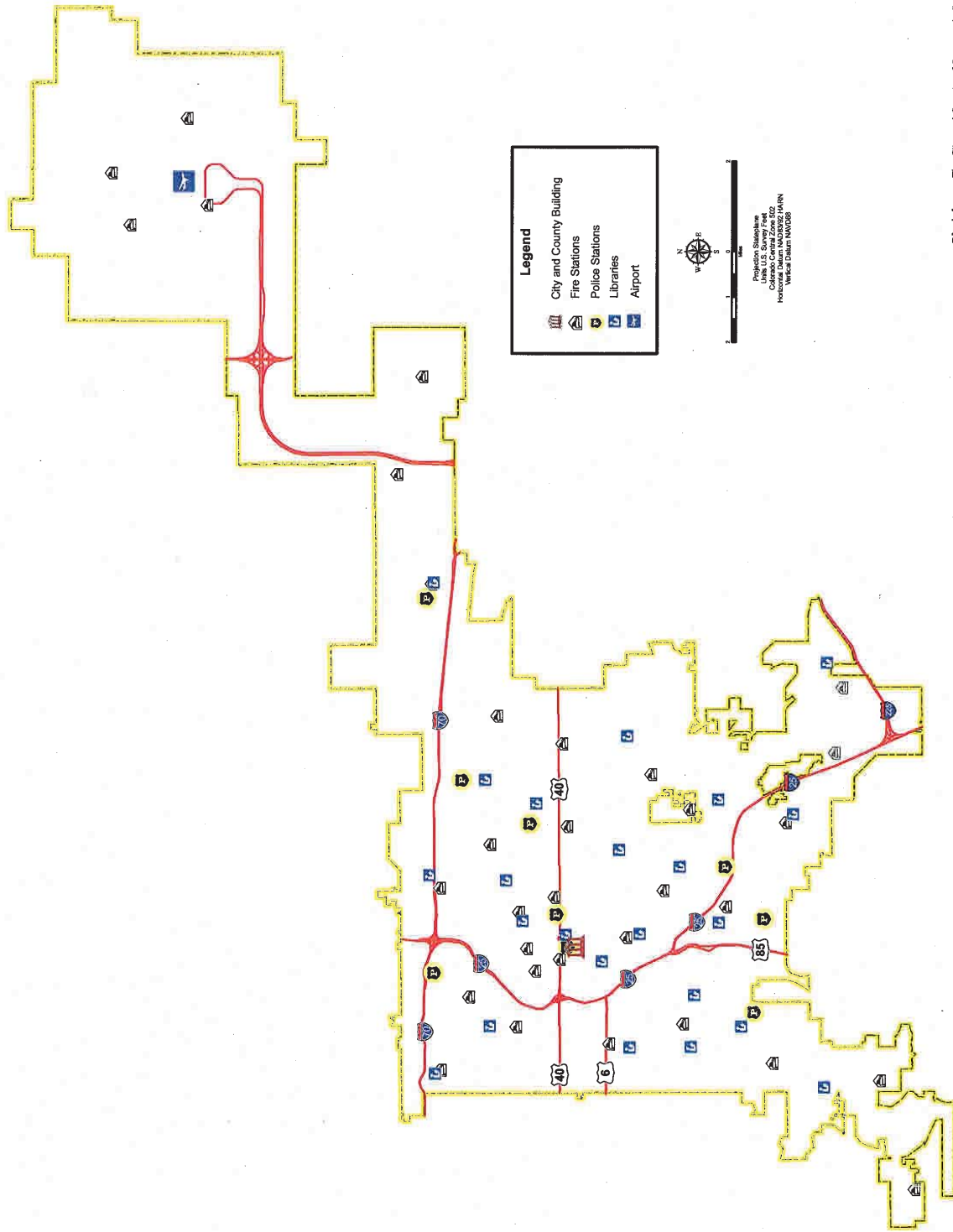
Capital Asset Statistics

Last Two Fiscal Years

	2007	2006
Fire		
Number of engines/trucks	39/23	39/23
Number of stations	33	33
Police		
Number of marked/unmarked vehicles	313/101	314/78
Number of stations	6	6
Public works		
Bridges (major/minor)	288/177	287/175
Alleys		
paved	4,340	4,216
unpaved	791	915
Streets (centerline miles)	1,949	1,868
Traffic signals	1,255	1,249
Parks and recreation		
Acreage	19,832	19,000
Golf courses	7	7
Mountain acreage	14,131	14,000
Number of parks (includes mountain parks)	399	397
Parkways (miles)	100	100
Athletic fields/lighted	324/28	329/27
Recreation centers	29	29
Swimming pools	28	28
Tennis courts/lighted	140/67	140/67
Cultural activities		
Concert venues	7	7
Public libraries	23	23
Wastewater		
Sanitary sewers (miles)	1,875	1,872
Storm sewers (miles)	985	966
Treatment capacity (millions of gallons)	18,888	18,888
Denver airport system		
Acreage	33,800	33,800
Number of runways	6	6
Seating Capacities		
Boettcher Concert Hall	2,679	2,679
Colorado Convention Center	20,000	20,000
Denver Auditorium Theatre	2,245	2,245
Denver Coliseum	11,500	11,500
Ellie Caulkins Opera House	2,225	2,225
Red Rocks Amphitheater	9,450	9,450
Temple Hoyne Buell Theatre	2,844	2,844

Source: *Denver Department of Safety, Fire and Police*
Denver Controller's Office
Denver Department of Parks and Recreation
Denver Department of Public Works
Denver Theatres and Arenas Division
Denver Public Library

City and County of Denver



Disclaimer: The City and County of Denver shall not be liable for damages of any kind arising out of the use of this information. The information is provided "as is" without warranty of any kind, express or implied, and is not intended to, the fitness for a particular use. This is not a legal document.



This page left blank intentionally.