

**CITY OF COMMERCE CITY  
ANNUAL BUDGET**

---

**GENERAL FUND**

---

|                                     | 2007     | 2008      | 2009              | 2010              |
|-------------------------------------|----------|-----------|-------------------|-------------------|
|                                     | ACTUAL   | ESTIMATED | BUDGET            | PLAN              |
| <b>BEGINNING FUND BALANCE</b>       | 0        | 0         | 22,658,107        | 20,604,254        |
| <b>REVENUES:</b>                    |          |           |                   |                   |
| Taxes                               | 0        | 0         | 34,586,022        | 37,144,039        |
| Licenses and Permits                | 0        | 0         | 1,230,123         | 2,272,980         |
| Charges for Services                | 0        | 0         | 1,935,137         | 1,941,570         |
| Fines and Forfeits                  | 0        | 0         | 1,066,800         | 1,168,300         |
| Investment Earnings                 | 0        | 0         | 1,945,179         | 2,061,015         |
| Miscellaneous                       | 0        | 0         | 763,395           | 761,095           |
| <b>TRANSFERS IN:</b>                |          |           |                   |                   |
| Capital Improvement Projects Fund   | 0        | 0         | 1,394,429         | 0                 |
| Special Improvement District Fund   | 0        | 0         | 222,000           | 0                 |
| Reserve Equipment Fund Balance      | 0        | 0         | 45,804            | 88,510            |
| Source To Be Determined             | 0        | 0         | 0                 | 1,033,109         |
| Loan Repayment Fund Balance         | 0        | 0         | 0                 | 195,000           |
| <b>TOTAL REVENUES</b>               | <b>0</b> | <b>0</b>  | <b>43,188,889</b> | <b>46,665,618</b> |
| <b>EXPENDITURES:</b>                |          |           |                   |                   |
| General Government                  | 0        | 0         | 41,202,038        | 42,609,054        |
| <b>TRANSFERS OUT:</b>               |          |           |                   |                   |
| Police Pension Fund                 | 0        | 0         | 25,536            | 25,536            |
| Commerce City Housing Authority     | 0        | 0         | 60,000            | 60,000            |
| Elected Officials Retirement Fund   | 0        | 0         | 43,200            | 48,400            |
| Sales Tax bond Issues Fund          | 0        | 0         | 3,911,968         | 3,922,628         |
| <b>TOTAL EXPENDITURES</b>           | <b>0</b> | <b>0</b>  | <b>45,242,742</b> | <b>46,665,618</b> |
| <b>ENDING FUND BALANCE</b>          |          |           |                   |                   |
| Estimated Undesignated Fund Balance | 0        | 0         | 614,376           | 614,376           |
| Designated Fund Balance             | 0        | 0         | 293,315           | 293,315           |
| Reserve-Operating                   | 0        | 0         | 4,120,204         | 4,120,204         |
| Reserve-Safeguard                   | 0        | 0         | 6,500,220         | 6,500,220         |
| Reserve-Emergency Reserve Fund      | 0        | 0         | 1,236,061         | 1,236,061         |
| Interfund Loan Receivable           | 0        | 0         | 7,212,786         | 7,212,786         |
| GID Loan Receivable                 | 0        | 0         | 458,697           | 458,697           |
| Reserve - Equipment                 | 0        | 0         | 168,595           | 168,595           |
| <b>TOTAL ENDING FUND BALANCE</b>    | <b>0</b> | <b>0</b>  | <b>20,604,254</b> | <b>20,604,254</b> |

In 2009, the Sales and Use Tax Fund, the Street and Bridge Fund, and the Parks and Recreation Fund were combined with the General Fund.

**CITY OF COMMERCE CITY  
ANNUAL BUDGET**

---

**SALES AND USE TAX FUND**

---

|                                   | 2007              | 2008              | 2009     | 2010     |
|-----------------------------------|-------------------|-------------------|----------|----------|
|                                   | ACTUAL            | ESTIMATED         | BUDGET   | PLAN     |
| <b>BEGINNING FUND BALANCE</b>     | 22,445,624        | 15,178,082        | 0        | 0        |
| <b>REVENUES:</b>                  |                   |                   |          |          |
| Sales and Use Tax                 | 30,578,943        | 28,422,965        | 0        | 0        |
| Investment Earnings               | 434,445           | 611,367           | 0        | 0        |
| Loan Interest                     | 296,198           | 296,200           | 0        | 0        |
| Miscellaneous                     | 0                 | 8,000             | 0        | 0        |
| <b>TRANSFERS IN:</b>              |                   |                   |          |          |
| Operating Reserves                | 0                 | 2,145,493         | 0        | 0        |
| <b>TOTAL REVENUES</b>             | <b>31,309,586</b> | <b>31,484,025</b> | <b>0</b> | <b>0</b> |
| <b>EXPENDITURES:</b>              |                   |                   |          |          |
| <b>TRANSFERS OUT:</b>             |                   |                   |          |          |
| General Fund                      | 16,136,144        | 19,321,084        | 0        | 0        |
| Street and Bridge Fund            | 3,920,643         | 3,967,659         | 0        | 0        |
| Parks and Recreation Fund         | 4,152,405         | 4,448,224         | 0        | 0        |
| Capital Expenditures Fund         | 6,123,598         | 1,800,000         | 0        | 0        |
| Sales Tax Bond Issue Fund         | 0                 | 3,917,738         | 0        | 0        |
| Commerce City Housing Authority   | 60,000            | 60,000            | 0        | 0        |
| Elected Officials Retirement Fund | 41,920            | 41,920            | 0        | 0        |
| Employee Housing Fund             | 20,000            | 20,000            | 0        | 0        |
| Parks and Recreation Capital Fund | 1,394,636         | 0                 | 0        | 0        |
| Fleet Management Fund             | 100,000           | 221,000           | 0        | 0        |
| Information Technology Fund       | 642,050           | 22,000            | 0        | 0        |
| Debt Service Fund                 | 3,145,732         | 0                 | 0        | 0        |
| Water Rights Acquisition Fund     | 2,840,000         | 0                 | 0        | 0        |
| Ordinances                        | 0                 | 451,196           | 0        | 0        |
| <b>TOTAL EXPENDITURES</b>         | <b>38,577,128</b> | <b>34,270,821</b> | <b>0</b> | <b>0</b> |
| <b>ENDING FUND BALANCE</b>        |                   |                   |          |          |
| Interfund Loan Receivable         | 7,212,786         | 7,212,786         | 0        | 0        |
| GID Loan Receivable               | 458,697           | 458,697           | 0        | 0        |
| Reserve-Safeguard                 | 5,600,000         | 4,719,803         | 0        | 0        |
| Undesignated Fund Balance         | 1,906,599         | 0                 | 0        | 0        |
| <b>TOTAL ENDING FUND BALANCE</b>  | <b>15,178,082</b> | <b>12,391,286</b> | <b>0</b> | <b>0</b> |

In 2009, the Sales and Use Tax Fund was combined with the General Fund.

**CITY OF COMMERCE CITY  
ANNUAL BUDGET**

---

**STREET AND BRIDGE FUND**

---

|                                  | 2007             | 2008             | 2009     | 2010     |
|----------------------------------|------------------|------------------|----------|----------|
|                                  | ACTUAL           | ESTIMATED        | BUDGET   | PLAN     |
| <b>BEGINNING FUND BALANCE</b>    | 3,712,250        | 2,735,723        | 0        | 0        |
| <b>REVENUES:</b>                 |                  |                  |          |          |
| Highway Users Tax                | 1,088,206        | 1,074,000        | 0        | 0        |
| Road and Bridge Tax              | 300,857          | 250,000          | 0        | 0        |
| Motor Vehicle Registration       | 152,223          | 140,000          | 0        | 0        |
| Excavation Permits               | 290,510          | 33,282           | 0        | 0        |
| Investment Earnings              | 163,149          | 150,000          | 0        | 0        |
| Miscellaneous                    | 22,038           | 2,000            | 0        | 0        |
| Transportation Tax               | 1,830,034        | 820,000          | 0        | 0        |
| <b>TRANSFERS IN:</b>             |                  |                  |          |          |
| Sales and Use Tax Fund           | 3,920,643        | 3,967,659        | 0        | 0        |
| General Fund                     | 5,989            | 0                | 0        | 0        |
| Ordinances                       | 0                | 156,565          | 0        | 0        |
| <b>TOTAL REVENUES</b>            | <b>7,773,649</b> | <b>6,593,506</b> | <b>0</b> | <b>0</b> |
| <b>EXPENDITURES:</b>             |                  |                  |          |          |
| Administration                   | 375,452          | 413,338          | 0        | 0        |
| Streets Maintenance              | 2,343,738        | 2,300,052        | 0        | 0        |
| Refuse Collection                | 990,603          | 1,097,976        | 0        | 0        |
| Engineering                      | 1,721,824        | 1,805,575        | 0        | 0        |
| <b>TRANSFERS OUT:</b>            |                  |                  |          |          |
| Capital Expenditures Fund        | 3,315,764        | 835,000          | 0        | 0        |
| Fleet Management Fund            | 1,076            | 0                | 0        | 0        |
| Facilities Services Fund         | 1,719            | 0                | 0        | 0        |
| <b>TOTAL EXPENDITURES</b>        | <b>8,750,176</b> | <b>6,451,941</b> | <b>0</b> | <b>0</b> |
| <b>ENDING FUND BALANCE</b>       |                  |                  |          |          |
| Designated Fund Balance          | 500              | 500              | 0        | 0        |
| Undesignated Fund Balance        | 1,472,275        | 1,613,840        | 0        | 0        |
| Reserve-Safeguard                | 1,100,000        | 1,100,000        | 0        | 0        |
| Reserve-Emergency Reserve Fund   | 162,948          | 162,948          | 0        | 0        |
| <b>TOTAL ENDING FUND BALANCE</b> | <b>2,735,723</b> | <b>2,877,288</b> | <b>0</b> | <b>0</b> |

In 2009, the Street and Bridge Fund was combined with the General Fund.

**CITY OF COMMERCE CITY  
ANNUAL BUDGET**

---

**PARKS AND RECREATION FUND**

---

|  | 2007             | 2008             | 2009     | 2010     |
|--|------------------|------------------|----------|----------|
|  | ACTUAL           | ESTIMATED        | BUDGET   | PLAN     |
| <b>BEGINNING FUND BALANCE</b>              | 692,828          | 783,625          | 0        | 0        |
| <b>REVENUES:</b>                           |                  |                  |          |          |
| Recreation Fees                            | 761,993          | 847,182          | 0        | 0        |
| Investment Earnings                        | 55,371           | 45,000           | 0        | 0        |
| Donations                                  | 13,010           | 500              | 0        | 0        |
| Miscellaneous                              | 4,286            | 49,000           | 0        | 0        |
| <b>TRANSFERS IN:</b>                       |                  |                  |          |          |
| Sales and Use Tax Fund                     | 4,152,405        | 4,448,224        | 0        | 0        |
| General Fund                               | 2,375            | 0                | 0        | 0        |
| <b>TOTAL REVENUES</b>                      | <b>4,989,440</b> | <b>5,389,906</b> | <b>0</b> | <b>0</b> |
| <b>EXPENDITURES:</b>                       |                  |                  |          |          |
| Administration                             | 939,451          | 865,450          | 0        | 0        |
| Recreation                                 | 1,937,851        | 2,253,868        | 0        | 0        |
| Parks Maintenance                          | 1,720,249        | 2,270,588        | 0        | 0        |
| Trails and Open Space                      | 106,092          | 0                | 0        | 0        |
| <b>TRANSFERS OUT:</b>                      |                  |                  |          |          |
| Capital Expenditures Fund                  | 75,000           | 0                | 0        | 0        |
| Water Rights Acquisition Fund              | 100,000          | 0                | 0        | 0        |
| Parks and Recreation Captial Projects Fund | 20,000           | 0                | 0        | 0        |
| <b>TOTAL EXPENDITURES</b>                  | <b>4,898,643</b> | <b>5,389,906</b> | <b>0</b> | <b>0</b> |
| <b>ENDING FUND BALANCE</b>                 |                  |                  |          |          |
| Equipment Reserve                          | 14,207           | 14,207           | 0        | 0        |
| Undesignated Fund Balance                  | 427,482          | 427,482          | 0        | 0        |
| Reserve-Inventory                          | 822              | 822              | 0        | 0        |
| Reserve-Safeguard                          | 200,000          | 200,000          | 0        | 0        |
| Reserve-Emergency Reserve Fund             | 141,114          | 141,114          | 0        | 0        |
| <b>TOTAL ENDING FUND BALANCE</b>           | <b>783,625</b>   | <b>783,625</b>   | <b>0</b> | <b>0</b> |

In 2009, the Parks and Recreation Fund was combined with the General Fund.

**CITY OF COMMERCE CITY  
ANNUAL BUDGET**

**THIS PAGE INTENTIONALLY LEFT BLANK**