



## 2023 ADOPTED BUDGET



# CITY OF COMMERCE CITY

INSIDE FRONT COVER



# **CITY OF COMMERCE CITY**

## **2023 ADOPTED BUDGET**



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# DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Commerce City, Colorado** for its annual budget for the fiscal year beginning **January 1, 2022**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe the 2023 Adopted Budget continues to conform to program requirements, and are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Commerce City  
Colorado**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morill*

Executive Director

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# BUDGET MESSAGE

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## BUDGET HIGHLIGHTS

Budgeted revenue for City funds in 2023 is approximately \$120 million.

As revenues are vulnerable to economic cycles, the City maintains a conservative projection philosophy to ensure the fiscal stability of the City and continue to maintain expected service levels.

Investments in infrastructure are being made in 2023 that are consistent with our Capital Improvement and Preservation Plan.

Funding has been allocated to fully operate city facilities and maintain existing service levels.

The City continues to invest in economic development to encourage business development.

The City continues to focus on our mission of building a Quality Community for a Lifetime.



Honorable Mayor, Members of Council, and the Citizens of the City of Commerce City,

In accordance with the City's Charter, I am pleased to present the 2023 Adopted Budget for the City of Commerce City.

Consistent with the City's vision and City Council's policy direction, the budget reflects the following goals:

- **Promote a balanced, thriving, and inclusive city economy that cultivates, attracts, and retains business**
- **Protect resident health, safety, and education by promoting public safety, environmental health, and sustainability**
- **Develop and maintain public infrastructure, facilities, and transportation to improve community appearance and encourage continued development**
- **Address the full spectrum of housing needs, encourage sustainable development, and protect residents through enhanced oversight and balanced residential growth**
- **Promote City unity and support our diverse community by encouraging community connectivity, fostering civic pride, and improving resident health and wellness**
- **Lead in managerial best practices through strong stewardship of public funds, being an employer of choice, and providing technologically innovative and transparent public service**

The City's employees successfully contained costs this year while maintaining predictable levels of service. The 2023 Adopted Budget reflects normal revenue streams and does not include the use of any large one-time revenues to balance the budget.

## BUDGET PROCESS

Initial budget planning began in January, as City Council refined their goals, reviewed the work plan, and began creating the five-year Capital Improvement and Preservation Plan at the winter retreat. Throughout the year, City Council provided direction on key policy areas such as capital project criteria, use of voter-approved tax funds, and staffing levels, all of which were incorporated into the budget. The formal budget process began March 4<sup>th</sup> with the City Council Retreat prioritizing the city's outcomes to develop the 2023 work plan which drives the 2023 budget. From March to June the Finance team met with departments to review revenue projections,

# BUDGET MESSAGE

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## NATIONAL ECONOMY

The U.S. economy continued to rebound in the first quarter of 2022 with consumer spending remaining strong despite inflation concerns.

Gross Domestic Product (GDP) decreased 1.5% in the first quarter.

The labor market continued its strong recovery with the demand for labor increasing in the first half of 2022 and the unemployment rate falling to 3.6%.

Consumer price inflation rose to 6.3% in the spring of 2022 driven by an acceleration of retail food and energy prices.

Mortgage rates for households rose sharply.

Economic activity has continued to recover in many foreign economies amid the rise of inflation and impacts from the war in Ukraine.

\*Source: The United States Federal Reserve – Monetary Policy Report – June 17th, 2022

base budgets, and budget requests. Mid-year revenue trends, base budgeting, and outlook drove the creation of the 2023 budget. The Acting City Manager presented the initial recommended 2023 budget

August 8<sup>th</sup>, 2022 to City Council. More detailed budget information was presented to City Council on August 22<sup>nd</sup>, 2022, with the annual budget retreat occurring September 12<sup>th</sup>, 2022. The enclosed budget document reflects City Council's input and direction.

## THE COMMERCE CITY ECONOMY

Commerce City is not immune from national economic influences and trends. The Commerce City economy continued to perform well through the first half of 2022, with general fund operating revenues reaching 52.9% of amended budget for June 2022 reporting. Commerce City retail sales increased 42 percent between the first quarters of 2021 and 2022 to \$1.8 billion, representing \$530 million more in sales over-the-year. Consumer confidence has decreased since last year due to consumers' increasing concern about inflation, particularly rising gas and food prices.<sup>1</sup>

The unemployment rate was 5.2 percent in the first quarter of 2022, a decrease of 2.2 percentage points from the prior year's level. The labor force in Commerce City increased 3.8 percent, rising by 1,139 people to 31,091 working or looking for a job in the first quarter of 2022. Home sales activity reported decreased trends between the first quarters of 2021 and 2022, with sales of single-family attached homes in Commerce City decreasing 32.4 percent and sales of single-family detached homes decreasing 12.7 percent. The average home sales price increased (30.4 percent) in the single-family attached and (19.6 percent) in the single-family detached markets over-the-year. The number of residential units permitted in Commerce City fell 56 percent between the second quarters of 2021 and 2022, falling from 596 units to 262 units.

## CHALLENGES AND THE YEAR AHEAD

Commerce City remains economically stable and is committed to sustainable fiscal planning. With the growth of the City, demand for additional services continues to be a high. The cost of payroll and benefits continues to rise to meet market and regulatory demands. Continued growth in commercial and retail development is essential to reduce the pressure to increase expenditures faster than revenues will increase. Consequently, as we look to the future, we need to continually evaluate innovative means of providing the outstanding services our citizens and taxpayers expect and deserve. We must continue to carefully manage city operations to maintain our strong financial situation, controlling growth in the capital and operating budgets, while aligning financial investments to council

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<sup>1</sup> City of Commerce City, "Economic Activity Report" July 2022  
<https://www.redefiningcommerce.com/home/showpublisheddocument/17011/637938350725770000> Pages 1-10.



# BUDGET MESSAGE

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## COLORADO ECONOMY

Economic growth is expected to slow in 2023 due to rising inflation.

State revenue is projected to decrease through FY 2022-23 before gaining in FY 2023-24.

Colorado's labor market conditions are tight as labor demand continues to exceed supply.

Retail sales growth remains high and grew 19.8% in the first quarter of 2022 compared to 2021.

Consumer spending remains strong but consumer confidence has decreased due to inflation, supply chain issues, and higher interest rates concerns.

Colorado's inflation forecasts have been revised upward but will remain below the national forecast.

Sales tax expected to decrease from current levels due to inflation.

The median price of a home for sale continues to increase.

\*Source: The Colorado Office of State Planning and Budgeting – Colorado Economic and Fiscal Outlook – July 18, 2022.

goals and desired outcomes. City staff monitors monthly expenditures and revenues as compared to the approved budget, communicating concerns and disparities as they arise.

Given the current economic outlook, including concerns regarding inflation and impacts to consumer spending, City staff continues to monitor revenues and expenditures closely.

Commerce City is in a period of dynamic change, which will continue for the next fifteen to twenty years. During this period, Commerce City will face significant financial challenges to maintain the current service levels residents have come to expect.

## 2023 ADOPTED BUDGET

Commerce City's budget document supports and sustains the current goals of City Council. The budget is balanced using minimal fund balances and provides for continued operating needs and capital maintenance. This document serves as a policy tool for City Council, an operations guide for City staff, a financial plan for City stakeholders, and a communications device for the public. Key information is presented through the use of data, graphs, and tables, making it easier for the reader to interpret information.

The 2023 budget was prepared and balanced in conformance with the City Charter and state budget laws. The total anticipated revenues from all sources in 2023 are approximately \$120 million. The City of Commerce City has a relatively diverse revenue structure. General revenues sources (excluding restricted impact fees) are projected to increase 17 percent from estimated 2022 revenues. This increase is driven primarily by updated projections that account for the City's growth and the fact that 2022's projections were subject to COVID-19 pandemic's possible effect on revenues. The City has cash reserves of \$231,459,254, at the end of 2021 which includes the 3 percent TABOR emergency reserve and the City's self-imposed operating and safeguards policy reserves.

In closing, thank you for allowing us to serve the Commerce City Community. Every day, our dedicated employees are committed to the relentless pursuit of excellence. This document reflects our continued focus on organizational development. At the end of the day, excellence means that the City has consistency in programs and services, consistent expectations for employees, developed policies and systems, and measurable results so improvement can occur. In 2023, we will continue to further align our services with Council goals based upon community expectations, achieving meaningful outcomes that advance our vision of a *Quality Community for a Lifetime*.

Sincerely,



Acting City Manager Jason Rogers

# BUDGET MESSAGE

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## CITY OF COMMERCE CITY

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# BUDGET RESOLUTION

**RESOLUTION  
NO. 2022-38  
ADOPTING THE BUDGET FOR THE CITY OF COMMERCE CITY, COLORADO  
FOR THE YEAR 2023 AND PROVIDING FOR 2022 COMMERCE CITY TAX LEVY**

WHEREAS, the City Manager for the City of Commerce City, Colorado, has prepared and submitted to the Mayor and City Council of the City of Commerce City the annual budget for the City of Commerce City, Colorado, for the fiscal year commencing January 1, 2023 and ending December 31, 2023; and

WHEREAS, the budget as submitted and amended set forth the following estimated fiscal data for the year 2023:

I. Revenue and Fund Balance

Anticipated revenues from all sources	\$	138,919,472
Total	\$	138,919,472

II. Expenditure Requirements

The aggregated expenditure requirements are to be divided respectively as follows:

A. General Fund	\$	100,811,662
B. CIPP Fund		18,791,649
C. Conservation Trust Fund		766,598
D. Chemical Roundup Fund		25,000
E. Elected Officials Retirement Fund		47,280
F. Debt Service Fund		13,516,104
G. Water Right Acquisition Fund		2,128,500
H. Second Creek Drainage Basin Fund		120,825
I. Third Creek Drainage Fund		25,646
J. Buffalo Run Tributary Drainage		525,000
K. Impact Fee Fund		2,101,208
L. Commerce City Housing Authority		60,000
Total	\$	138,919,472

WHEREAS, the 2022 assessed valuation of taxable property for tax collection in the year 2023 in the City of Commerce City, as preliminarily certified by the County Assessor of Adams County, Colorado is the sum of \$1,417,703,360.

# BUDGET RESOLUTION

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NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Commerce City, Colorado, that the Budget for the City of Commerce City for the year 2023, a copy of which is on file with the City Clerk and available on the City’s website, be and hereby is adopted for the City of Commerce City for the year 2023, and the estimated budget expenditure requirement of \$138,919,472 is declared to be the amount of revenue necessary to be raised by tax levy and income from all sources, after consideration is given to anticipated fund balance as of January 1, 2023, to pay the current expenses and to provide a reasonable fund balance at the close of the fiscal year ending December 31, 2023.

BE IT FURTHER RESOLVED that a tax of 3.28 mills be levied upon each dollar of the assessed valuation of the taxable property in the City of Commerce City be temporarily reduced by 0.17 for compliance with TABOR resulting in a property tax rate of 3.11, with the understanding and intent that this reduction is not intended to be permanent, that the temporary reduction is not intended to limit the authority of the City to establish the mill levy at 3.28 mills, and that the mill levy shall remain at 3.28 mills in future years unless affirmatively reduced, for the purpose of raising the sum of \$4,409,359 (per the City’s TABOR calculation for property taxes, which accounts for a true up based upon prior year final assessed certification of valuation data provided by Adams County) and together with surplus and revenue from all other sources, such amount is anticipated to be necessary to meet the City of Commerce City budget expenditure requirements and to provide a reasonable closing fund balance for the fiscal year commencing January 1, 2023, and ending December 31, 2023.

BE IT FURTHER RESOLVED that the ad valorem tax levy for the City of Commerce City, Colorado, for the fiscal year, commencing January 1, 2023, and ending December 31, 2023, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

General Fund Mill Levy	3.28
Temporary Mill Levy Rate Reduction	<0.17>
2022 General Fund Mill Levy	3.11

RESOLVED AND PASSED THIS 7<sup>th</sup> DAY OF NOVEMBER, 2022.

CITY OF COMMERCE CITY, COLORADO

\_\_\_\_\_  
Benjamin A. Huseman, Mayor

ATTEST:

\_\_\_\_\_  
Dylan Gibson, CMC, City Clerk











# ORGANIZATION

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## CITY COUNCIL OF COMMERCE CITY

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Mayor Benjamin Huseman



Jennifer Allen-Thomas  
Mayor Pro Tem, Ward II



Oscar Madera  
Councilmember, Ward I



Rick Davis  
Councilmember, Ward III



Susan Noble  
Councilmember, Ward IV



Kristi Douglas  
Councilmember, At Large



Craig Hurst  
Councilmember, At Large



Sean Ford  
Councilmember, At Large



Craig Kim  
Councilmember, At Large

# ORGANIZATION

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## CITY MANAGER AND LEADERSHIP TEAM

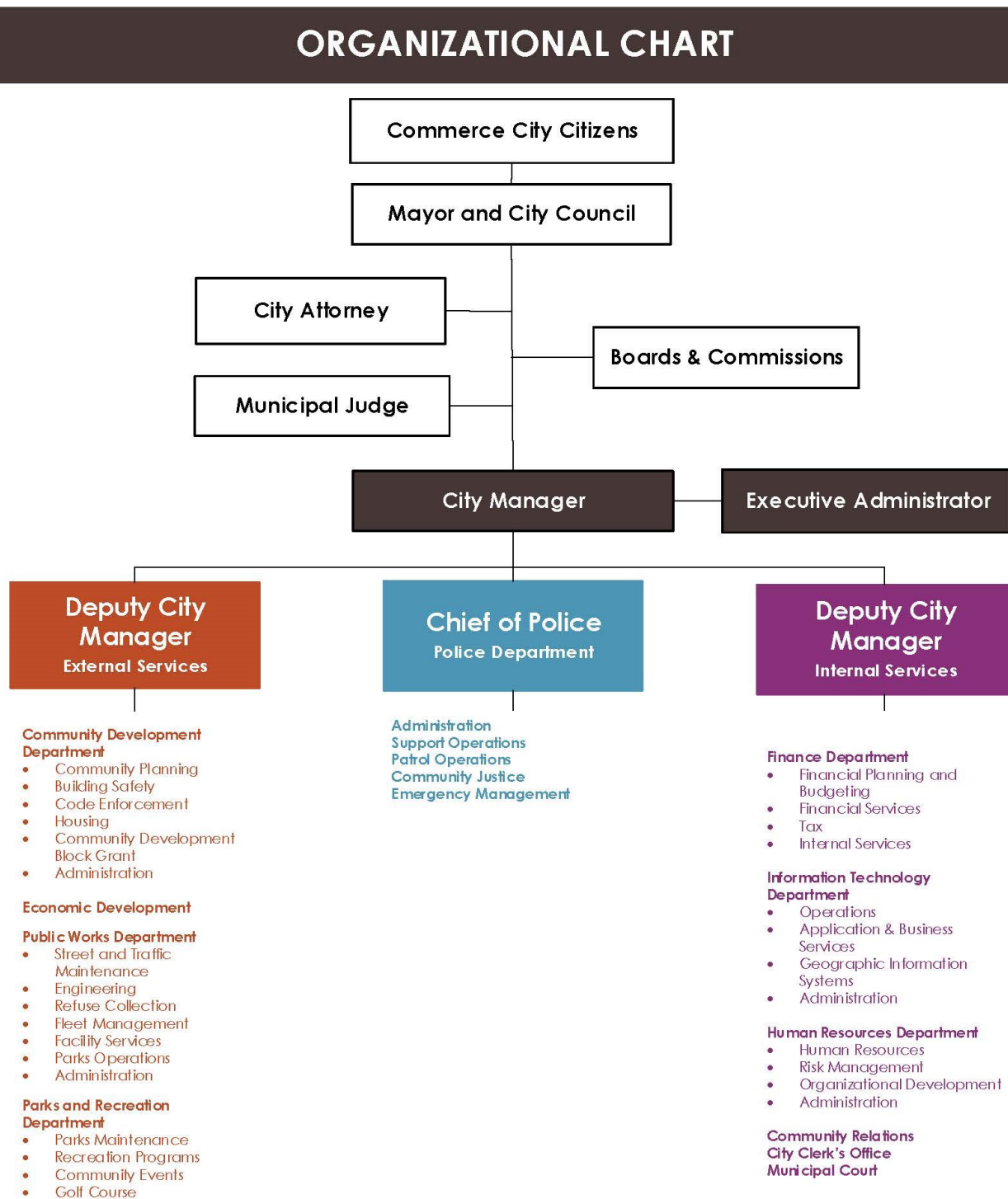
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Jason Rogers	Acting City Manager
Cathy Blakeman	Deputy City Manager, Internal Services
Richard Myers	Director of Public Safety
Sheryl Carstens	Director of Finance
James Tolbert	Director of Community Development
Armando Guardiola	Director of Human Resources
Justin Bingham	Director of Information Technology
Carolyn Keith	Director of Parks, Recreation & Golf
Joe Wilson	Director of Public Works
Bill Aiken	Director of Urban Renewal
Michelle Claymore	Economic Development Director
Dylan Gibson	City Clerk
Matt Hader	Acting City Attorney



# ORGANIZATION

## CITY ORGANIZATIONAL CHART



# ORGANIZATION

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## ABOUT COMMERCE CITY

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### The Organization

Commerce City became a home rule municipality in 1970, meaning the city council determines local laws within the city limits. The City operates under a council-manager form of government in which the city council sets the vision and then adopts policies, laws and budgets that further that vision and the City Manager serves as the chief executive officer for the organization. The laws that govern citizen conduct are contained in the City's municipal code.

### The City and Community

From its beginnings as a junction for railroads and highways, Commerce City, located in Adams County, is now one of the state's fastest-growing cities, with a population of over 62,000 – the 18th most populous city in the state. Located along Colorado's vibrant Front Range, Commerce City is a *Quality Community for a Lifetime*. The city enjoys proximity to Denver International Airport, Dick's Sporting Goods Park, which is home to the Colorado Rapids Major League Soccer Club, along with a revitalizing historic community.

Commerce City is among the fortunate towns that have benefited from the acquisition of federal land. The city's 15,000-acre Rocky Mountain Arsenal National Wildlife Refuge is one of the largest urban preserves in the country.

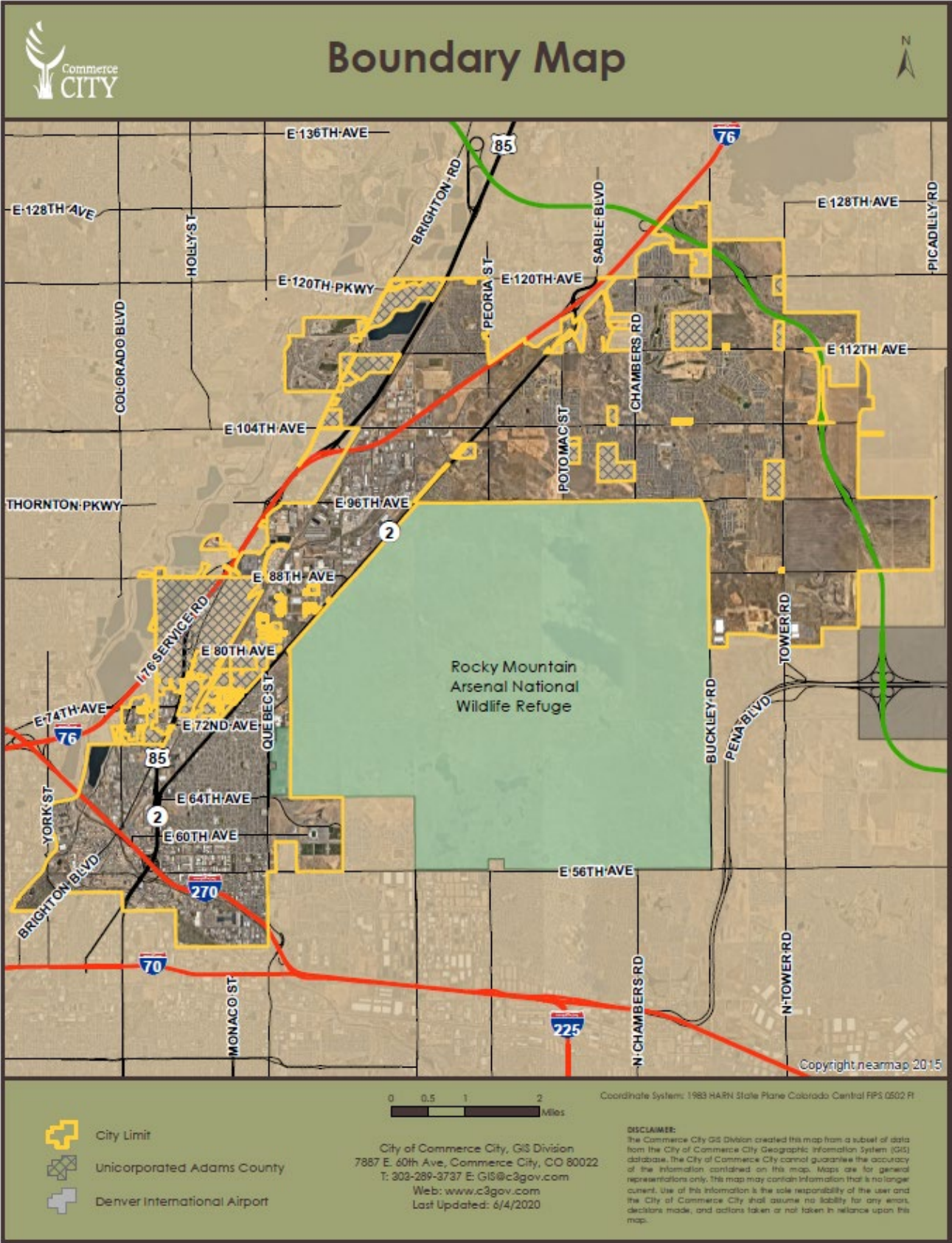
Commerce City is redefining itself for the next generation by building on historic values of community, industry, agriculture, and family. The city is a safe, diverse, and welcoming community with 25 miles of trails, a championship golf course, 840 acres of open space and parks, and over 1,700 thriving businesses. In a recent annual resident survey, 80% of respondents feel safe in their neighborhood while 75% rated their neighborhood as a good place to live. In the past years, Commerce City has experienced a significant increase of population from different racial, ethnic, and cultural backgrounds, and today Commerce City is one of the most diverse cities in the state of Colorado, one of very few with a majority non-white population.

Commerce City is one of the few majority Latino cities in the state of Colorado. According to the U.S. Census Bureau in 2020, Commerce City was home to approximately 62,418 individuals, and of those, 49% are Latino/Hispanic and within the core historic area of the city, which includes the Derby Downtown District, it is estimated that at least 70% of families are Latino/Hispanic. Learn more at [c3gov.com](https://c3gov.com).





# ORGANIZATION





# ORGANIZATION

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## FAST FACTS

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(Commerce City's Economic Profile 2022: Redefining Commerce)

- Incorporated: 1952 as Commerce Town, renamed in 1962
- Square Miles: 36.18<sup>1</sup>
- Current Population: 62,418<sup>2</sup>
- Projected Population at 2035: 78,655<sup>11</sup>
- Median Age of Residents: 32.6<sup>3</sup>
- Labor Force: 31,590<sup>4</sup>
- Households: 17,282<sup>5</sup>
- Student Enrollment (K-12): 9,676<sup>6</sup>
- No. of Jobs: 33,167<sup>7</sup>
- Average Wage: \$62,972<sup>8</sup>
- No. of Companies: 1,722<sup>9</sup>
- Median Household Income: \$82,939<sup>10</sup>
- 1,722 companies call Commerce City home, ranging from international and national headquarters to small businesses and entrepreneurs
- 48.9% of the city's population is comprised of individuals with Hispanic descent; nearly half of which are monolingual Spanish-speakers<sup>12</sup>



### Commerce City Area Attractions:

- Buffalo Run Golf Course
- Paradise Island Outdoor Pool at Pioneer Park
- Rocky Mountain Arsenal National Wildlife Refuge
- Dick's Sporting Goods Park, home of the Colorado Rapids MLS
- Commerce City Heritage and Cultural Center
- Mile High Flea Market



Sources: <sup>1</sup>Commerce City Public Works Department; <sup>2,10</sup>U.S. Census Bureau, Quick Facts; <sup>3</sup>U.S. Census Bureau, Fact Finder; <sup>4,7,8,9</sup>Colorado Department of Labor and Employment; <sup>5</sup>Denver Regional Council of Governments; <sup>6</sup>Adams 14 and 27J School Districts; <sup>11</sup>Denver Regional Council of Governments (DRCOG) Population Forecasts; <sup>12</sup>Census Bureau Annual Estimates of the Resident Population for Cities, Town, and Incorporated Places.

# ORGANIZATION

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## CITY COUNCIL GOALS

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The City Council sets policy goals for the city consistent with the city's Vision and Mission. These goals are used to create the city's budget and establish an annual work plan, which guides city programs, services and project delivery. Staff reports quarterly on progress towards established goals with a work plan update. The five goals established by City Council are listed below.

1. Promote a balanced, thriving, and inclusive city economy that cultivates, attracts, and retains business
2. Protect resident health, safety, and education by promoting public safety, environmental health, and sustainability
3. Develop and maintain public infrastructure, facilities, and transportation to improve community appearance and encourage continued development
4. Address the full spectrum of housing needs, encourage sustainable development, and protect residents through enhanced oversight and balanced residential growth
5. Promote City unity and support our diverse community by encouraging community connectivity, fostering civic pride, and improving resident health and wellness
6. Lead in managerial best practices through strong stewardship of public funds, being an employer of choice, and providing technologically innovative and transparent public service





# ORGANIZATION

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## COMMERCE CITY VISION, MISSION, AND VALUES

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### VISION

To be a quality community for a lifetime through the relentless pursuit of excellence.

### MISSION

As a municipality, we provide excellent public services and customer experiences by anticipating needs, embracing diversity, and fostering relationships to sustain a growing and vibrant community.

### VALUES

#### Integrity

We demonstrate integrity by:

- Doing the right thing even when nobody is looking.
- Being consistent in words and actions.

#### Collaboration

We demonstrate collaboration by:

- Investing in the success of others.
- Communicating information and insights.
- Working together towards common goals.

#### Innovation

We demonstrate innovation by:

- Embracing meaningful change that drives results.
- Adopting best and safe practices.
- Finding new and creative ways to solve problems.

#### Respect

We demonstrate respect by:

- Honoring diversity and differences.
- Valuing the worth of others.
- Patience and understanding.

#### Excellence

We demonstrate excellence by:

- Being accountable to the community, the organization and ourselves.
- Going beyond what's expected.
- Creating customer success.



# ORGANIZATION

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## CITY ANNUAL WORK PLAN

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The City's Annual Work Plan is a management and operations tool developed by the Leadership Team under the guidance of City Council. This Work Plan reflects current priorities and success indicators according to established Goals, Priorities, and Strategies. The five overarching Goals (shaded in the table below) were developed by City Council. The underlying Objectives were developed by the Leadership Team, comprised of the City Manager, Deputy City Managers, and Department Directors. Beneath these Objectives is a layer of Strategies that are not included in the table below, but are included in the department sections of the budget book. These Strategies serve as performance indicators and success measures and periodic updates are provided to City Council on a quarterly basis. To promote connectivity between Goals, Objectives, and Strategies, please note the developed number sequencing in which 1 represents the Goal, 1.1 the Objective, and 1.1.1 the Strategy.

### 1. Promote a balanced, thriving, and inclusive city economy that cultivates, attracts, and retains business.

- 1.1. Identify and develop a regional activity generator(s)
- 1.2. Revise city plans and codes, as needed, to achieve the vision
- 1.3. Become a leader in renewable energy and manufacturing
- 1.4. Create a Town Center design and development plan for destination live, work, play areas at 104th Avenue and Tower Road, the 72nd Avenue RTD light rail station, the downtown Derby area, and Victory Crossings

### 2. Protect resident health, safety, and education by promoting public safety, environmental health, and sustainability.

- 2.1. Increase investment in law enforcement
- 2.2. Include provision for fire safety in the Land Development Code
- 2.3. Become a model city for public safety using best practices
- 2.4. Support the growth and evolution of the Police Department
- 2.5. Improve the efficiency of public safety services through technology
- 2.6. Promote environmental and sustainability practices in the community that protect and restore water quality, air quality, and public health

### 3. Develop and maintain public infrastructure, facilities, and transportation to improve community appearance and encourage continued development

- 3.1. Connect trail systems and pedestrian networks to address equity and diverse points of interest along north-south and east-west corridors
- 3.2. Develop a clear definition of "public improvements" for development/redevelopment negotiations to support an appropriate level of infrastructure maintenance
- 3.3. Leverage infrastructure and transportation to support the needs of a diverse, fiscally, economically, and environmentally sensitive interconnected city

### 4. Address the full spectrum of housing needs, encourage sustainable development, and protect residents through enhanced oversight and balanced residential growth

- 4.1. Identify creative methods to encourage focused housing growth to create distinctive and balanced housing solutions in sustainable neighborhoods
- 4.2. Support the growth of the City using a net-zero approach strengthened by amendments to the building code that encourage the use of sustainable materials
- 4.3. Address the full spectrum of housing needs (homelessness to affordable to market-rate) through creative initiatives to accommodate quality of living and demand with a balanced solution

### 5. Promote City unity and support our diverse community by encouraging community connectivity, fostering civic pride, and improving resident health and wellness

- 5.1. Develop a large citywide park that creates an opportunity to connect the Core City and Northern Range



# ORGANIZATION

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5.2. Create entertainment venues that are adjacent to or within city parks to create a lively city where people can work, play, and shop

6. Lead in managerial best practices through strong stewardship of public funds, being an employer of choice, and providing technologically innovative and transparent public service

6.1. Secure a sustainable financial future and act as good stewards of public funds

6.2. Be an employer of choice that encourages diversity, safety, and innovation in the workplace

6.3. Leverage technological systems to increase efficiency and effectiveness in the organization

6.4. Act in a transparent and accountable manner

## COMMUNITY INPUT INITIATIVES

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This strategic plan is the result from both City of Commerce City citizens and the City leadership team into the future development and growth of Commerce City.

- In fall of 2018, more than 800 residents participated in the annual resident survey including topics such as: safety, education and enrichment, economy, environment, and recreation and wellness. They results were presented to City Council on January 28, 2019. This survey determined that the City should focus on safety and the economy. This survey has not been completed since 2018 due to the pandemic.
- In 2017, the City began using the independent National Research Center (NRC) to conduct an annual Commerce City Community Survey. A total of 836 surveys were completed.
- In January 2020 the city's historic preservation program conducted an open house seeking the community's insight to discuss how this program may affect residents, local benefits of historic preservation, how to stay involved through the establishment of a Commerce City Local Landmark Register, and design review for local landmark properties.

## BOARDS & COMMISSIONS

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The city has the following boards and commissions. These boards and commissions provide mechanisms for community input and make recommendations to City Council. This information is used to inform decisions around service levels and other service delivery changes.

- Active Adult Advisory Committees
- Blue Ribbon Economic Development Advisory Committee
- Citizens Public Safety Advisory Board
- Civic Academy
- Comprehensive Plan Citizen Advisory Committee
- Cultural Council
- Derby Review Board
- Diversity, Equity and Inclusion Commission
- Environmental Policy Advisory Committee (EPAC)
- Housing Authority Board
- Parks, Recreation & Golf Advisory Committee
- Planning Commission
- Quality Community Foundation
- Senior Commission
- Parks, Recreation & Golf Youth Advisory Committee
- Veterans Commission
- Youth Commission
- Zoning Board of Adjustment

# ORGANIZATION

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## PUBLIC HEARING PROCESS

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- Opens on first reading
- Zoning Board of Adjustment
- Public comment welcome
- Closes on second & final reading
- Provides avenue for comment prior to budget adoption
- See budget calendar for more detail

## LONG-RANGE FINANCIAL PLAN

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The city computed a Long-Range Financial Planning effort in 2010-2011. The process of updating Commerce City's comprehensive plan is underway. The updated plan should accurately reflect changing priorities, values, and goals for the city's future. Analysis and results of this effort are used to keep the city on a solid financial track and promote continued fiscal sustainability.

## WHERE TO FIND ADDITIONAL BUDGET AND FINANCIAL INFORMATION

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- Main Budget & Financial Reports Webpage:  
<https://c3gov.com/financialreports>
- 2022 Adopted Budget:  
<https://www.c3gov.com/home/showpublisheddocument/15083/637733599516470000>
- 2022 Budget at a Glance:  
<https://www.c3gov.com/home/showpublisheddocument/15121/637740459685470000>
- 2021 Annual Comprehensive Financial Report (ACFR):  
<https://www.c3gov.com/home/showpublisheddocument/16893/637922646109770000>
- 2021 Popular Annual Financial Report (PAFR):  
<https://www.c3gov.com/home/showpublisheddocument/17065/637944324175100000>
- OpenGov Portal:  
<https://c3gov.opengov.com/>

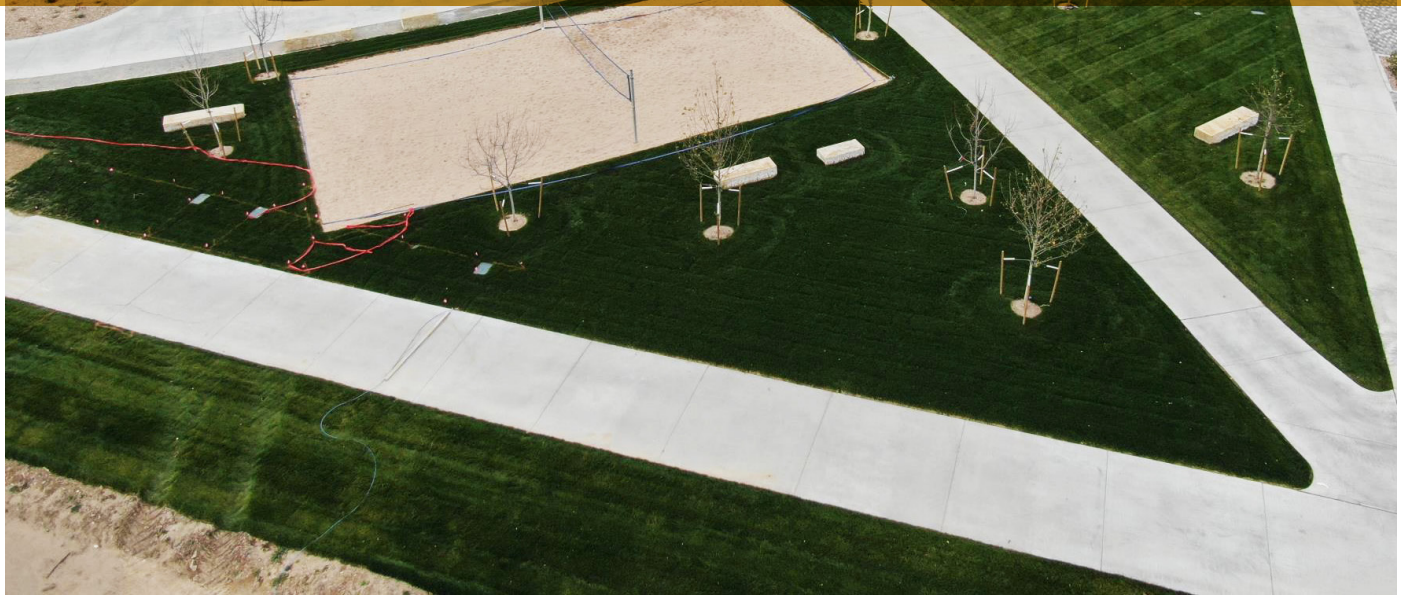


# ORGANIZATION

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## CITY OF COMMERCE CITY

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# BUDGET GUIDE

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The budget is the city's fundamental policy document. It describes the city's goals and details how resources are allocated to achieve those goals. In addition, the budget serves as the annual financial plan, an operations guide and a communications tool. The budget guide provides an overview of the elements of the budget document.

## ELEMENTS OF THE BUDGET DOCUMENT

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The budget document includes the following key elements:

### 1. Budget Message

The Budget Message is the City Manager's transmittal letter submitting the budget to the City Council. The Budget Message summarizes the city's current and long-term financial position, highlights new programs and organizational changes addressed in the budget, and outlines both short and long-term goals of the city government. Furthermore, the Budget Message identifies challenges faced in the year ahead and describes how the City intends to address these challenges and proceed in a way that ensures fiscal stability and accountability.

### 2. Organizational Goals

The Organizational goals include the City Council Vision, Mission Statement, and Organizational Values. These goals are identified in and implemented through the City Work Plan.

### 3. Budget Guide

The Budget Guide outlines the content of the budget document and includes tools to assist the reader in understanding key terminology contained in the document.

### 4. Financial Summaries

The Financial Summaries section provides financial information on projected revenues, expenditures, fund balances, and reserves. This section includes the Budget Summary of Funds as well as detailed fund descriptions and information on revenue sources and expenditure projections. This section contains an analysis of all City revenues by category. Revenue projections are based on trends, current economic indicators, and input from subject matter experts in departments. Sales tax projections are based on input from our tax division, industry trends, and major company forecasts. Property tax revenues are projected by the county and adjusted by staff based on known trends and regression analysis. Projects and other taxes are reviewed quarterly and project budgets are based on this trend analysis.

### 5. Departmental Operating Budgets

The Departmental Operating Budgets section details historical and proposed expenditures by operating department. The City is organized into eight key operating functions, including Administration, Human Resources, Finance, Community Development, Public Safety, Public Works, Park, Recreation & Golf, and Internal Service Funds. Each department budget includes a summary narrative, financial information regarding the department and each of its major divisions, and personnel information.

Expenditures for employee compensation and benefits are based on negotiated contracts. The materials categories of expenditures are based on trends. Contract services and capital outlay are justified each year by the departments. Special Projects include any one-time project or cost.

Departmental expenditures are divided into four categories, which include the following:

- Personnel Services represents permanent full-time and part-time salary costs, overtime, and benefits.
- Materials and Supplies represents items purchased for repair and maintenance, operational activities such as books, uniforms, recreation supplies, and office supplies.



# BUDGET GUIDE

- Services and Charges represents consulting and other professional services, contract repair and maintenance, utility charges, training and memberships, equipment rentals, insurance, employment services, and allocation charges to user departments.
- Capital Outlay represents expenditures for tangible fixed assets including land, buildings, furniture, equipment, and City vehicles.

## 6. Enterprise Fund and Other Funds

The Non-Departmental Operating Budgets section details historical and proposed expenditures for the functions of interfund transfers and debt service.

## 7. Capital Project Funds

The Capital Project Funds section details capital projects for 2023-2026. The City Council approves funding of capital improvements on a total project basis. The project may expend the funds over multiple years.

### FUND-DEPARTMENT MATRIX

The matrix below shows how City Funds relate to the City Departments responsible for providing the services related to the funding sources.

Funds		Departments							
		Administration	Human Resources	Finance	Community Development	Public Safety	Public Works	Parks, Recreation & Golf	Information Technology
General Fund									
Internal Service Funds									
▪ Facility Services Fund									
▪ Fleet Management Fund									
▪ Information Technology Fund									
▪ Benefits Fund									
Enterprise Funds									
▪ Solid Waste Fund									
Other Funds									
▪ Special Improvement District Fund									
▪ Police Donation Fund									
▪ Conservation Trust Fund									
▪ Chemical Roundup Fund									
▪ Grant Fund									
▪ Elected Officials Retirement Fund									
Capital Project Funds									
▪ Capital Improvements and Preservation Fund									
▪ Water Acquisition Fund									
▪ Second Creek Drainage Fund									
▪ Third Creek Drainage Fund									
▪ Buffalo Run Tributary Drainage Fund									
▪ Impact Fee Fund									
▪ CC/BSD Fund									

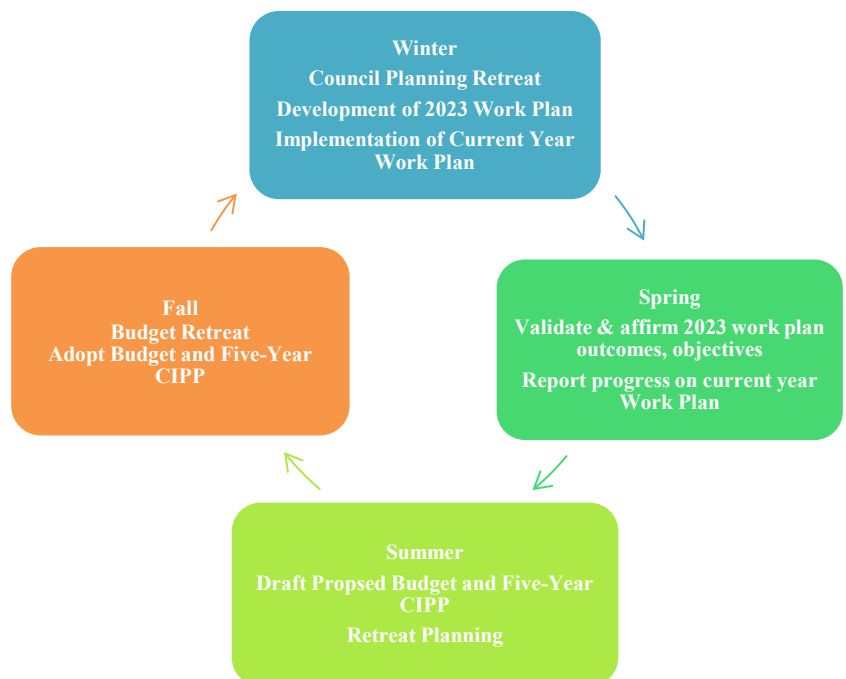
# BUDGET GUIDE

## BUDGET PROCESS

Prior to the beginning of the budget process, the City Manager and leadership meet with the City Council at the Council Planning Retreat to review current Council priorities and define new priorities. Following the identification of Council's priorities, the City Manager develops an appropriate work plan. In February, the budget process begins with Finance meeting with departments to update their base budgets and run detail line item analytics. During this budget cycle, the emphasis continues to be on updating and modifying performance measures based on the work plan. Departments are asked to develop performance measures that would measure quality and efficiency rather than workload measures. During the month of April, budget preparation review is conducted with leadership team and distributed to departments providing guidelines and instructions for preparing their budgets. Revenue and the expenditure budgets are submitted during May and June. Most departments have designated members that help the department director determine project priorities to be proposed in the operating budget. Meetings are held with each department, where budget requests and base budgets are reviewed by the City Manager, Deputy City Managers, Finance Director, and Budget Staff. Budget meetings are conducted to evaluate all requests using the City-wide work plan and to compare proposed expenditures to projected revenues with the objective of balancing the budget. In September, the City Manager and department directors meet with City Council for the annual budget retreat to finalize the annual budget.

The Finance Department recommends the final proposed budget in October of each year. The following information is required: detailed estimates with supporting explanations of all proposed expenditures for each department of the City, showing the expenditures for corresponding items for the last preceding fiscal year in full and estimated expenditures for the current fiscal year

- Statements of the bonded and other indebtedness of the City, showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking funds, if any
- Detailed estimates of all anticipated revenues of the City from sources other than taxes with a comparative statement of the amounts received by the City from each of the same similar sources for the last preceding fiscal year in full and estimated revenues for the current fiscal year
- A statement of the estimated balance or deficit for the end of the current fiscal year
- Comparative figures showing the actual expenditures and revenues for corresponding items and sources for the preceding fiscal year in full and for the current fiscal year up to the last day of the month preceding the month in which the recommended budget is submitted, and estimated expenditures and revenues for corresponding items and sources for the balance of the current fiscal year





# BUDGET GUIDE

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- Such other supporting information as the City Council may request, or as may be otherwise required by the Charter

## **BASE BUDGETING**

In an effort to create a more effective and efficient budget, the City of Commerce City adopted a new approach to budget development in 2019. Through multiple meetings with Department and City leadership, and utilizing three years of expenditure actuals, the Finance Department identified areas where reductions and or increases were necessary.

For the 2023 budget cycle, the City continued this base budgeting approach. Following the analysis done in 2019, the City set base levels for all City operations. New spending had to be requested and justified by Departments through enhancement requests, which were reviewed and approved or denied by City leadership and City Council. This process has created efficiencies in the City's budget and has allowed for productive conversations about the budget process going forward.

## **BUDGET HEARING**

A public hearing on the proposed budget shall be held before its final adoption at such time and place as the Council shall direct. Notice of such public hearing and notice that the proposed budget is on file in the Office of the Clerk shall be published in a newspaper that meets City Charter guidelines, at least one (1) week in advance of the hearing. The complete proposed budget shall be on file for public inspection during office hours at such office for a period of not less than one (1) week prior to such hearing.

## **BUDGET ADOPTION**

The Council shall adopt the budget by resolution at least five (5) working days before the final day established by law for the certification of the ensuing year's tax levy to the county. Provided, however, that notwithstanding the provisions in the City Charter, passage of this resolution shall require the affirmative vote of a majority of the entire Council in office at the time the vote is taken. If the Council fails to adopt the budget by said date, the amounts appropriated for each City fund for the current fiscal year shall be deemed appropriated for each City fund for the ensuing fiscal year.

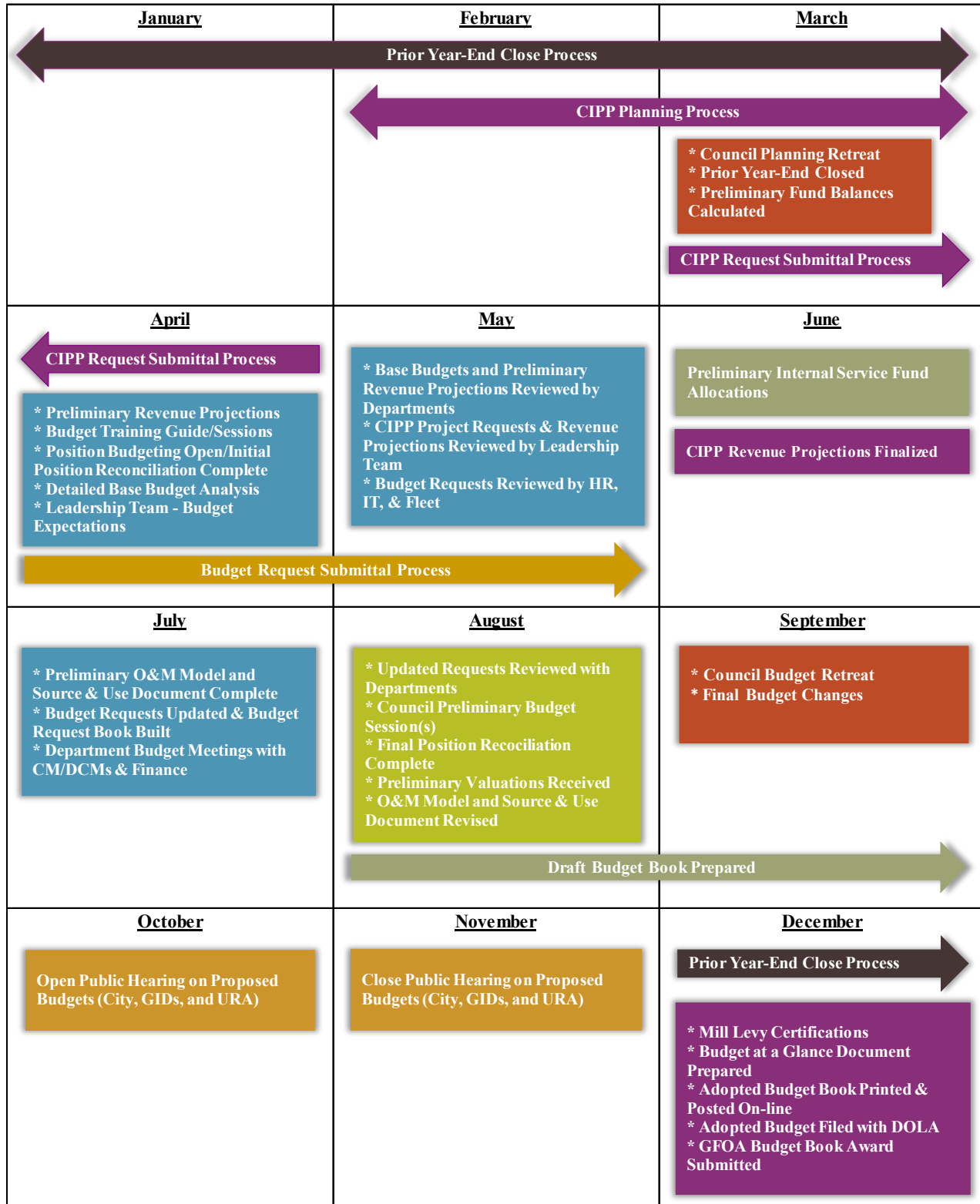
No changes were made to the proposed budget prior to budget adoption.

## **BUDGET AMENDMENTS**

After the budget has been adopted, the approved budget may be changed through a budget amendment. The process for a budget amendment generally begins with a request from the affected division or department to the Finance Department. The Finance Department reviews the request for consistency with City Council goals and is weighed against other City needs and the availability of funding. Upon the Finance Director's approval, the request and justification are presented to the City Manager for final approval.

# BUDGET GUIDE

## BUDGET CALENDAR





# BUDGET GUIDE

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## CITY OF COMMERCE CITY

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# 2023 FINANCIAL SUMMARY

## SUMMARY OF GENERAL FUND FINANCIALS

### FINANCIAL SOURCES

### 2023 BUDGET

General Fund Revenue	\$ 97,251,116
2k General Fund Revenue	\$ 22,689,422
<b>Transfers From</b>	
Fund Balance	\$ 872,748
2K Allocation	\$ 1,313,843
Water Acquisition Fund	\$ 530,831
<b>Total</b>	<b>\$ 122,657,960</b>

### FINANCIAL USES

### 2023 BUDGET

<b>Primary Government</b>	
Administration	\$ 8,846,034
Human Resources	\$ 2,100,086
Finance	\$ 10,187,412
Community Development	\$ 7,959,833
Public Safety	\$ 30,002,381
Public Works	\$ 21,772,036
Parks, Recreation & Golf	\$ 17,583,763
2K Allocations Long Term Capital (20%)	\$ 169,088
2K Allocations Administrative (15%)	\$ 1,144,755
Debt Service (2017A & 2017B)	\$ 2,360,077
<b>Transfers To</b>	
Commerce City Housing Authority	\$ 60,000
Elected Officials Retirement Fund	\$ 47,280
CIPP - Indirect allocation Long term Capital (20%)	\$ 169,088
CIPP - General Fund	\$ 3,000,000
CIPP - IT TIIP	\$ 271,717
CIPP - 2K Fund Balance	\$ 4,235,500
URA Fund - Derby Catalyst	\$ 83,000
Debt Service Fund - 2015	\$ 2,941,011
Debt Service Fund - 2014 2K	\$ 1,826,713
Debt Service Fund - 2016 2K	\$ 1,141,530
Debt Service Fund - 2022 A/B/C	\$ 6,756,656
<b>Total</b>	<b>\$ 122,657,960</b>

# 2023 FINANCIAL SUMMARY

## SUMMARY OF CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

FINANCIAL SOURCES	2023 BUDGET
Transportation Tax	\$ 2,597,070
Adams County Open Space Tax	\$ 918,252
HUTF	\$ 2,073,122
Road and Bridge	\$ 766,980
Fund Balnce- Road and Bridge	\$ 298,770
Cable Subscriber Fee (PEG)	\$ 40,150
<b>Transfers From</b>	
Fund Balance -2K	\$ 4,235,500
General Fund	\$ 3,000,000
General Fund IT TIIP	\$ 271,717
Solid Waste Fund	\$ 1,102,500
Conservation Trust Fund	\$ 567,000
Impact Fee- Drainage	\$ 94,500
IT Retained Earnings	\$ 1,300,000
Impact Fee- Road	\$ 315,000
Buffalor Run Tributary Drainage	\$ 525,000
Fleet Retained Earnings	\$ 517,000
General Fund Indirect Allocation 15%	\$ 169,088
<b>Total</b>	<b>\$ 18,791,649</b>
FINANCIAL USES	2023 BUDGET
<b>Approved Projects</b>	
2023 PRG Preservation	\$ 1,340,000
City Parking Lots Maintenance/Reconstruction	\$ 629,500
Crack repair Program	\$ 250,000
Fleet Wash Bay	\$ 780,000
Fleet Wet Fire System	\$ 127,000
Pavement Management 2023	\$ 2,500,000
Railroad Crossing Replacement Program	\$ 250,000
BR Toddler Slide/Paradice Island Tile/EP pump	\$ 69,500
Street Reconstruction	\$ 500,000
Traffic Signal Maintenance Program	\$ 120,000
ADA Compliance	\$ 250,000
CCC Stormwater Master Plan/ East of Hwy 2	\$ 90,000
Facility Assessment Projects	\$ 375,000
Flatwork (PW)	\$ 250,000
Buffalo Run Drainage Study	\$ 500,000
HSIP-Local Match	\$ 50,400
Long Lane Striping	\$ 157,500
Pavement Study	\$ 200,000
Railroad Crossing Quiet Zones	\$ 123,000
Sidewalk Connectivity (PW)	\$ 96,000
Traffic Calming Program	\$ 32,500
Traffic Signal Installation Program	\$ 300,000



# 2023 FINANCIAL SUMMARY

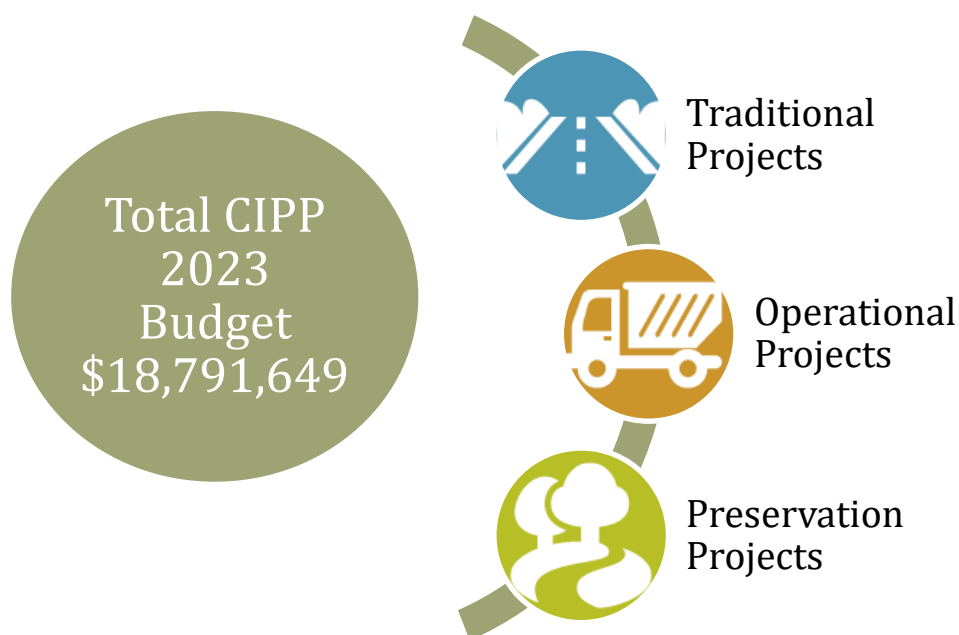
## CONTINUED-SUMMARY OF CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

### Approved Projects Cont.

104th Ave - S. Platte River to Hwy 85 Widening	\$	916,000
112th and US 85 Ave.	\$	500,000
62nd/64th and Holly	\$	625,000
68th AVE CO to Brighton	\$	200,000
Buffalo Run Drainage	\$	500,000
Core City Improvements	\$	250,000
Fairfax Park Drainage Reconstruction	\$	200,000
Highway 2 Median	\$	1,250,000
I76 on Ramp	\$	100,000
Irondale Regional Drainage	\$	300,000
O'Brian Canal Lining	\$	150,000
Road Materials Building MSC	\$	500,000
Rosemary Street Widening	\$	1,500,000
IT TIIP	\$	1,571,717
<b>Total</b>	<b>\$</b>	<b>17,553,117</b>

### Transfers To

Fund Balance - HUTF	\$	376,322
Fund Balance - Open Space	\$	78,252
Fund Balance - CIPP Cable Subscriber Fee (PEG)	\$	40,150
Fund Balance - CIPP Fund Balance	\$	182,363
Fund Balance - CIPP Contingency	\$	561,445
<b>Total</b>	<b>\$</b>	<b>18,791,649</b>



# 2023 FINANCIAL SUMMARY

## SUMMARY OF FINANCIAL SOURCES AND FINANCIAL USES BY FUND

### SOLID WASTE MANAGEMENT FUND

FINANCIAL SOURCES	2023 BUDGET
Revenues	\$ 1,189,639
Total	\$ 1,189,639
FINANCIAL USES	
Transfers To	
CIPP Fund	\$ 1,102,500
Fund Balance - Solid Waste	\$ 87,139
Total	\$ 1,189,639

### CONSERVATION TRUST FUND

FINANCIAL SOURCES	2023 BUDGET
Revenues	\$ 766,598
Total	\$ 766,598
FINANCIAL USES	
Transfers To	
CIPP Fund	\$ 567,000
Fund Balance - Conservation Trust	\$ 199,598
Total	\$ 766,598

### HOUSING AUTHORITY FUND

FINANCIAL SOURCES	2023 BUDGET
Transfer from	
General Fund	\$ 60,000
Total	\$ 60,000
FINANCIAL USES	
Housing Administration	\$ 60,000
Total	\$ 60,000

### CHEMICAL ROUNDUP FUND

FINANCIAL SOURCES	2023 BUDGET
Revenues	\$ 25,000
Total	\$ 25,000
FINANCIAL USES	
Chemical Roundup Expense	\$ 25,000
Total	\$ 25,000



# 2023 FINANCIAL SUMMARY

## ELECTED OFFICIALS RETIREMENT FUND

FINANCIAL SOURCES	2023 BUDGET
Transfers From	
General Fund	\$ 47,280
Total	\$ 47,280
FINANCIAL USES	
City Council Retirement Fund	\$ 47,280
Total	\$ 47,280

## DEBT SERVICE FUND

FINANCIAL SOURCES	2023 BUDGET
KSS Reimbursement	\$ 369,494
Transfers From	
General Fund	\$ 12,665,910
Urban Renewal Authority	\$ 480,700
Total	\$ 13,516,104
FINANCIAL USES	
Bond Issue Principal - Series 2015	\$ 2,075,000
Bond Issue Interest - Series 2015	\$ 1,715,875
Bond Issue Fee - Series 2015	\$ 330
Bond Issue Principal - 2K-Series 2014	\$ 1,705,000
Bond Issue Interest - 2K-Series 2014	\$ 121,350
Bond Issue Fee - Series 2014	\$ 363
Bond Issue Principal - 2K-Series 2016	\$ 915,000
Bond Issue Interest - 2K-Series 2016	\$ 226,200
Bond Issue Fee - Series 2016	\$ 330
Bond Issue Principle A/B/C	\$ 1,115,000
Bond Issue Fee A/B/C	\$ 5,640,831
Bond Issue Interest A/B/C	\$ 825
Total	\$ 13,516,104

# 2023 FINANCIAL SUMMARY

## WATER RIGHTS ACQUISITION FUND

FINANCIAL SOURCES	2023 BUDGET
Water Acquisition Fee	\$ 2,125,500
Earnings on Investments	\$ 3,000
Total	\$ 2,128,500
FINANCIAL USES	
Project Expense	\$ 1,597,669
Transfer to	
General Fund	\$ 530,831
Total	\$ 2,128,500

## SECOND CREEK DRAINAGE BASIN FUND

FINANCIAL SOURCES	2023 BUDGET
Impact Fee - Second Creek Drainage Basin	\$ 120,825
Total	\$ 120,825
FINANCIAL USES	
Restricted Impact - Second Creek Drainage Basin	\$ 120,825
Total	\$ 120,825

## THIRD CREEK DRAINAGE BASIN FUND

FINANCIAL SOURCES	2023 BUDGET
Impact Fee - Third Creek Drainage Basin	\$ 25,646
Total	\$ 25,646
FINANCIAL USES	
Restricted Impact - Third Creek Drainage Basin	\$ 25,646
Total	\$ 25,646

## BUFFALO RUN TRIBUTARY DRAINAGE DISTRICT FUND

FINANCIAL SOURCES	2023 BUDGET
Revenues	\$ 65,867
Transfer from	
Fund Balance	\$ 459,133
Total	\$ 525,000
FINANCIAL USES	
Transfer to	
CIPP	\$ 525,000
Total	\$ 525,000

# 2023 FINANCIAL SUMMARY

## IMPACT FEES FUND

FINANCIAL SOURCES	2023 BUDGET
Impact Fees - Parks/Open Space	\$ 1,137,753
Impact Fees - Transportation	\$ 705,000
Impact Fees - Drainage	\$ 258,455
	\$ 2,101,208
FINANCIAL USES	
Transfers To	
CIPP Fund	\$ 409,500
Restricted Impact - Parks/Open Space	\$ 1,137,753
Restricted Impact - Transportation	\$ 390,000
Restricted Impact - Drainage	\$ 163,955
Total	\$ 2,101,208

## INFORMATION TECHNOLOGY INTERNAL SERVICE FUND

FINANCIAL SOURCES	2023 BUDGET
Revenue	\$8,107,353
Transfers From	
Retained Earnings	\$1,300,000
Total	\$9,407,353
FINANCIAL USES	
Administration	\$4,298,353
Capital outlay	\$3,809,000
Transfers To	
CIPP Fund	\$1,300,000
Total	\$9,407,353

## FACILITY SERVICES INTERNAL SERVICE FUND

FINANCIAL SOURCES	2023 BUDGET
Revenue	\$3,699,056
Total	\$3,699,056
FINANCIAL USES	
Administration	\$3,514,056
Capital outlay	\$185,000
Total	\$3,699,056



# 2023 FINANCIAL SUMMARY

## FLEET MANAGEMENT INTERNAL SERVICE FUNDS

FINANCIAL SOURCES	2023 BUDGET
Revenue	\$5,686,467
Transfers From Retained Earnings	\$2,385,712
Total	\$8,072,179
FINANCIAL USES	
Administration	\$5,686,467
Capital outlay	\$1,868,712
Transfers To CIPP Fund	\$517,000
Total	\$8,072,179

## HEALTH INSURANCE INTERNAL SERVICE FUNDS

FINANCIAL SOURCES	2023 BUDGET
Revenue	\$5,622,154
Total	\$5,622,154
FINANCIAL USES	
Benefits-Health	\$5,662,154
Total	\$5,662,154

# 2023 FINANCIAL SUMMARY

## REVENUE SUMMARY

	<u>2021 Actual</u>	<u>2022 Adopted</u>	<u>To 9/30</u>	<u>2023 Budget</u>
<b>Taxes</b>				
General property tax	\$ 3,657,284	\$ 3,955,997	\$ 3,885,174	\$ 4,414,292
Specific ownership tax	292,722	260,000	185,963	284,494
Sales and Use Taxes	99,439,591	78,809,815	66,876,789	93,934,194
Motor vehicle registration tax	235,755	215,636	151,629	227,115
Franchise fees	3,495,587	3,200,000	2,456,734	3,430,671
Retail Excess	1,768,919	1,770,788	1,012,068	1,755,037
<b>Total Taxes</b>	<b>108,889,858</b>	<b>88,212,236</b>	<b>74,568,356</b>	<b>104,045,803</b>
<b>Licenses and Permits</b>				
Liquor licenses	42,069	49,857	41,730	49,784
Occupation licenses	21,011	18,960	13,135	19,052
Contractors' licenses	126,512	100,329	38,415	110,335
Building permits	3,653,085	3,000,000	2,663,187	3,217,980
Other	1,323,732	992,242	1,281,617	1,384,425
<b>Total Licenses and Permits</b>	<b>5,166,409</b>	<b>4,161,388</b>	<b>4,038,084</b>	<b>4,781,576</b>
<b>Intergovernmental</b>				
Cigarette tax	127,956	124,252	16,502	129,459
<b>Total Intergovernmental</b>	<b>127,956</b>	<b>124,252</b>	<b>16,502</b>	<b>129,459</b>
<b>Charges for Services</b>				
Recreation Golf Fees	5,291,662	5,028,986	4,763,989	5,561,662
Plan check fees	1,248,407	950,000	496,217	772,510
Court and Docket Fees	259,322	335,630	109,441	267,102
Zoning	137,697	135,400	49,112	123,648
Other	2,708,079	1,192,313	1,161,262	2,316,247
<b>Total Charges for Services</b>	<b>9,645,167</b>	<b>7,642,329</b>	<b>6,580,022</b>	<b>9,041,169</b>
<b>Fines and Forfeitures</b>				
Municipal court	603,468	728,873	272,888	621,258
DUI fees	23,839	26,088	12,081	12,765
Photo red light enforcement	962,083	619,919	634,173	895,724
Other	(10)	970	1,780	-
<b>Total Fines and Forfeitures</b>	<b>1,589,380</b>	<b>1,375,850</b>	<b>920,921</b>	<b>1,529,747</b>
<b>Miscellaneous</b>				
Investment earnings	(990,532)	1,200,000	874,095	100,000
Other	492,709	295,232	493,176	312,784
<b>Total Miscellaneous</b>	<b>(497,823)</b>	<b>1,495,232</b>	<b>1,367,271</b>	<b>412,784</b>
<b>Total General Revenues</b>	<b>124,920,947</b>	<b>103,011,287</b>	<b>87,491,157</b>	<b>119,940,538</b>

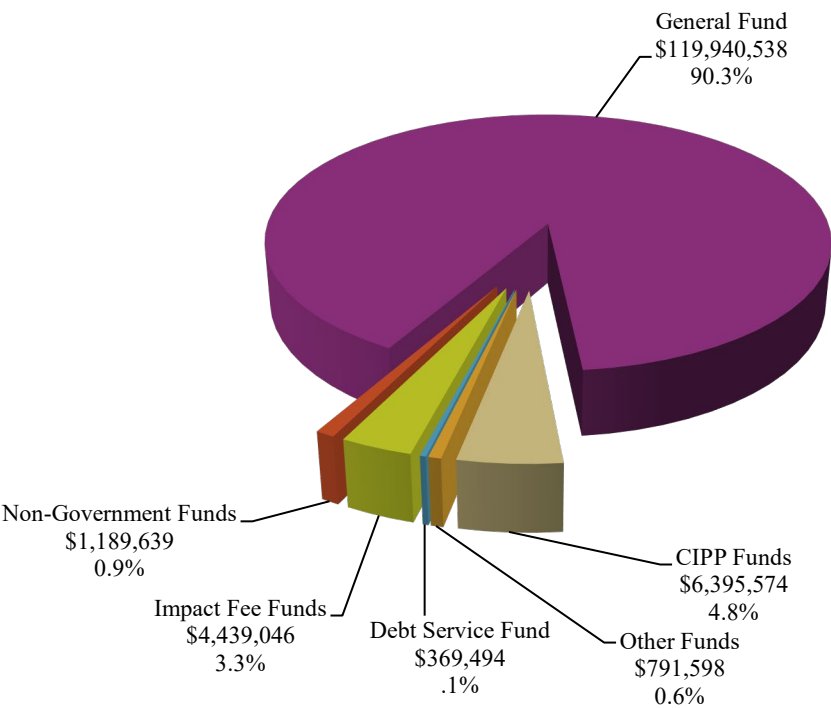
# 2023 FINANCIAL SUMMARY

	<u>2021 Actual</u>	<u>2022 Adopted</u>	<u>To 9/30</u>	<u>2023 Budget</u>
<b>Other Funds</b>				
Adams County Open Space Tax	929,306	725,174	503,039	918,252
Highway User Tax	2,054,727	1,831,632	1,141,939	2,073,122
Road and Bridge Tax	741,393	898,500	1,691,683	766,980
Conservation Trust Fund	708,920	685,400	579,339	766,598
Transportation tax	2,528,724	2,115,000	1,628,334	2,597,070
KSS debt reimbursement	351,152	397,544	376,230	369,494
Cable subscriber fees (Peg)	40,799	42,183	9,641	40,150
Chemical Round Up Fund	25,000	25,000	-	25,000
Impact Fee Fund - parks/open space	1,097,241	876,813	1,033,488	1,137,753
Impact Fee Fund - transportation	2,300,583	1,676,259	1,039,585	705,000
Impact Fee Fund - drainage	254,773	128,623	279,834	258,455
Impact Fee Fund - landscape	(413)	-	267	-
Water Rights Acquisition Fund	2,629,909	2,050,850	1,595,020	2,125,500
Second Creek Drainage Basin Fund	608,827	599,008	110,936	120,825
Buffalo Run Tributary Drainage Basin Fund	139,347	96,630	70,097	65,867
Third Creek Drainage Basin Fund	18,783	12,425	31,818	25,646
<b>Total Other Funds</b>	<b>14,429,071</b>	<b>12,161,041</b>	<b>10,091,252</b>	<b>11,995,712</b>
<b>Total Governmental Funds</b>	<b>139,350,017</b>	<b>115,172,328</b>	<b>97,759,468</b>	<b>131,936,250</b>
<b>Enterprise Funds</b>				
Solid Waste Management Fund	1,172,265	1,186,677	604,862	1,189,639
<b>Total Enterprise Funds</b>	<b>1,172,265</b>	<b>1,186,677</b>	<b>604,862</b>	<b>1,189,639</b>
<b>Total Government and Enterprise Funds</b>	<b>\$ 140,522,282</b>	<b>\$ 116,359,005</b>	<b>\$ 98,364,330</b>	<b>\$ 133,125,889</b>

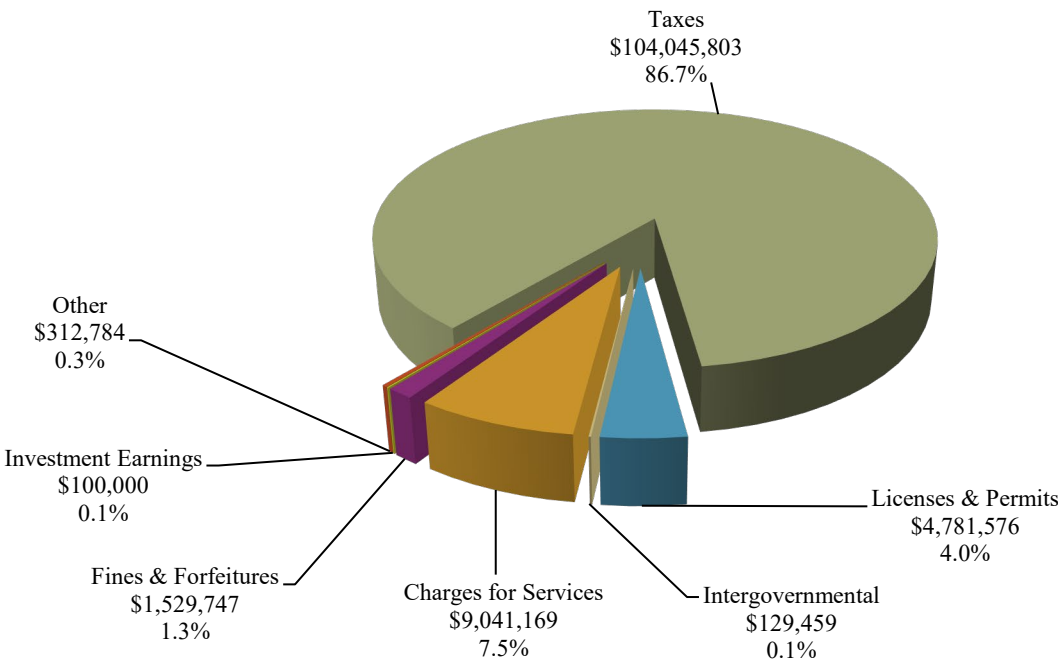


# 2023 FINANCIAL SUMMARY

## REVENUE SUMMARY

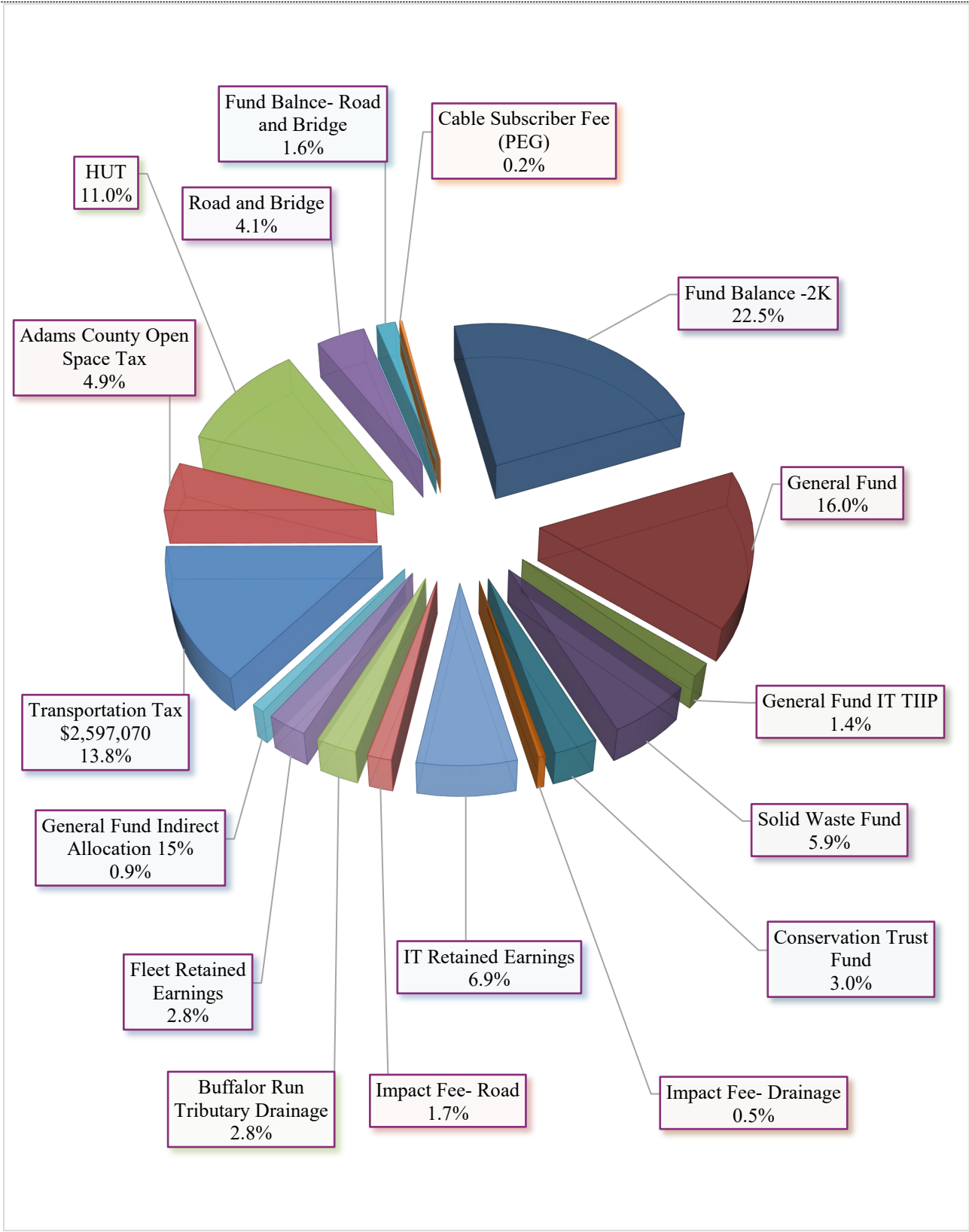


## SUMMARY OF FINANCIAL SOURCES – GENERAL FUND



# 2023 FINANCIAL SUMMARY

## SUMMARY OF FINANCIAL SOURCES CIPP FUND



# 2023 FINANCIAL SUMMARY

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## REVENUE OVERVIEW

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The City strives to maintain a strong, diverse revenue base recognizing that becoming too dependent upon any individual revenue source would make the City's revenues more vulnerable to economic cycles. Commerce City voters exempted all Commerce City revenues, with the exception of property tax revenues, from the revenue and expenditure limitations imposed by the TABOR Amendment and authorized their expenditure. All revenues are conservatively projected, monitored and updated as additional data becomes available and new developments unfold. Total 2023 general revenues (excluding restricted impact fees) are projected to increase by 16% to 119,940,538 from estimated 2022 revenues of \$103,011,287. This increase is primarily due to revised revenue projections that account for the City's continued growth and healthy revenue performance. Descriptions and a brief analysis of the City's largest revenue sources are included below.

## GENERAL REVENUES

### Property Tax

Property taxes are collected one year in arrears and are collected by Adams County, then remitted to the City. Property Taxes are levied on December 31<sup>st</sup> and attach an enforceable lien on property as of January 1<sup>st</sup>. Taxes are due in half payments with the first half-payment due by February 28<sup>th</sup> and the second half-payment due by June 15<sup>th</sup> or in full with the full payment due by April 30<sup>th</sup>. The City of Commerce City's property tax mill levy is 3.28 mills. However, the City periodically implements a temporary mill levy credit in order to comply with TABOR revenue growth limitations. For fiscal year 2023 property tax revenue is projected to be \$4,414,292, which includes \$4,933 for estimated delinquent tax revenue and is based on a preliminary net total taxable assessed valuation of \$1,417,703,360. For the 2022 mill levy certification process, which impacts property taxes to be collected in 2023, a temporary mill levy credit of 0.17 is being applied to the City's mill levy of 3.28, resulting in a 3.11 mill levy for the 2023 fiscal year.

### Franchise Fees

The City currently has a nonexclusive franchise agreement with Xcel Energy for the right to furnish, sell and distribute gas and electricity to residents and businesses within the community. The agreement provides Xcel Energy with access to public property to provide gas and electric services. In consideration for this franchise, Xcel Energy pays the City of Commerce City a sum equal to 3% of all revenues received from the sale of gas and electricity. In addition, the City receives franchise fees from the cable TV provider set at 5% of gross revenues and from United Power equal to 3% of their electricity revenues. Franchise fees are estimated to be \$3,430,671 in the 2023 budget which is a 7% increase from the 2022 Budget.

### Sales and Use Taxes

The City of Commerce City collects a total of 4.5% tax on the sales of tangible personal property and specific services. 3.5% of this is the City's general sales tax and 1.0% is the City's 2K sales tax. 2K was a voter approved sales tax measure (in 2013) resulting in the 1.0% increase to be used for specific capital projects and the associated operations and maintenance of those projects. A Use Tax is levied as a complement to the City's sales tax and is imposed upon taxable purchases on which a sales tax was not legally imposed. The City imposes the use tax on building materials, motor vehicles, and other tangible personal property (e.g., furniture, fixtures, supplies, and equipment). Budgeted sales and use tax revenues for 2023 are projected to increase 19% over 2022 budgeted revenues to \$93,934,194, of which \$72,759,929 is general sales and use tax and \$21,174,265 is 2K sales tax. A General Fund transfer of \$12,665,910 is made to the Debt Service Fund for Sales Tax Bond payments. Additional amounts are transferred from the General Fund to the Housing Authority, Elected Officials Retirement, Capital Expenditures, and Urban Renewal funds. Sales and Use Tax revenues provide the largest single source of revenue for the City.



# 2023 FINANCIAL SUMMARY

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## **Building Permit Fees**

Building Permit Fees are based on the dollar valuation of the construction work to be performed. Permit Fees are established by ordinance and are budgeted based on local construction and development trends. Estimated revenues for the 2023 budget are projected at \$3,217,980, which is an increase of 7% from the 2022 budget to meet current construction activity expectations for 2023.

## **Excavating Permits**

Excavation Permit Fee revenues are received from various contractors performing excavation activities within the City's various right-of-ways. The 2023 budget increased to \$1,383,787, which is an increase of 40% from the 2022 budget. This amount is based on expected levels of construction activity.

## **Other Permit and Construction Fees**

The City assesses other fees with respect to new residential and commercial construction. The 2023 budget includes Plan Check Fees of \$772,510, which is a decrease of 19% from the 2022 budget. This decrease is due to construction activity estimated to occur in 2023.

## **Motor Vehicle Registration Fees**

Motor Vehicle Registration Fees are state imposed on the registration of a vehicle. Fees are primarily based on the weight and the age of the vehicle. The revenues received by a county or municipality are based on actual fees collected for the month on the number and type of vehicles registered. The City anticipates an increase to \$227,115 in Motor Vehicle Fees for 2023.

## **Municipal Court Fees**

Municipal Court Fees consist primarily of fines and forfeitures assessed against parties found guilty of any municipal offense through the court system. This revenue also includes charges for services such as docket fees, court surcharge fees, and fuel surcharges. Estimated total revenues for the 2023 budget are \$621,258, which is a projected decrease of 15% from the 2022 budget.

## **Recreation/Golf Activity Fees**

The City of Commerce City owns and operates two recreation centers for Commerce City residents as well as an award winning 18-hole golf course. A variety of recreation programs and activities are offered through the recreation centers and golf course. To access the activities and programs, users are charged a membership fee. Activity fee revenues are anticipated to increase to 5,561,662 in 2023, which is a 11% increase from the 2022 budget.

# 2023 FINANCIAL SUMMARY

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## OTHER FUNDS' REVENUES

### Adams County Open Space Tax

As the name suggests, the Adams County Open Space Tax is a county shared tax revenue. This revenue is comprised of a county sales tax that is shared with municipalities within Adams County, based upon the geographic location where the sales occur. Adams County Open Space Tax is projected to increase 27% to \$918,052

### Highway User's Tax

The Highway User's Tax (HUT) is a State tax shared revenue with local governments. HUT revenues are based on formulas that include revenues derived from motor fuel taxes and driver's licenses fees and motor vehicle registration fees. The HUT is distributed monthly to municipalities through a formula based on the number of vehicles registered and the miles of streets in each municipality relative to the same data in other municipalities. These funds may be expended on new construction, safety, reconstruction, improvements, repairs and maintenance, and capacity improvements. HUT is projected to increase 13% to 2,073,122 for the 2023 budget.

### Road and Bridge Tax

The Road and Bridge Tax is a county shared tax revenue. This revenue is comprised of a county sales tax that is shared with municipalities within Adams County, based upon the geographic location where the sales occur. Road and Bridge tax is projected to decrease 15% to \$766,980 for the 2023 budget.

### Transportation Tax

The Transportation Tax is also a county tax shared tax revenue. This revenue is comprised of a county mill levy portion that is shared with municipalities within Adams County, based upon property valuation. Transportation tax is projected to increase 23% to \$2,597,070 for the 2023 budget. This revenue stream is located in the Capital Expenditures Fund, where it is used on road improvement projects.

### Conservation Trust Fund

The Conservation Trust Fund is primarily funded by State lottery proceeds. Municipal lottery proceeds are based on the most current population estimates prepared by the State Department of Local Affairs' Division of Local Government. Funds can only be used for the acquisition, development, and maintenance of parks, or for capital improvements to or maintenance of recreational facilities on any public site. The City of Commerce City normally transfers Conservation Trust proceeds to the Capital Expenditures Fund. Lottery revenues, including earnings on investments, are projected to be \$766,598 for the 2023 budget.

### Impact Fee Fund

Impact Fees represent a monetary charge on development to recoup a proportionate share of the public capital costs required to accommodate development with necessary public infrastructure. Impact management includes subdivision dedication requirements, payments in lieu of dedication, environmental impact mitigation, and user and connection charges. In 2023 the Second Creek Drainage Basin Impact Fee is estimated to provide \$120,825 in revenues, the Buffalo Run Tributary Drainage Fee is estimated to provide \$65,867 in revenues and the Third Creek Drainage Basin is estimated to provide \$25,646 in revenues. Drainage impact fees for the DFA053 Drainage Basin are estimated to provide \$258,455 in revenues. General Impact Fees, which include parks/open space and transportation impact fees, are budgeted at \$1,842,753, which is comprise of \$1,137,753 for parks/open space and \$705,000 for transportation. Impact Fee funds are transferred to the Capital Expenditures Fund to assist with construction of applicable capital projects.

# 2023 FINANCIAL SUMMARY

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## **Water Rights Acquisition Fund**

The Water Rights Acquisition Fund exists for the purchase of irrigation and potable water rights. The Water Rights Acquisition Fee is estimated to generate \$2,125,500 in 2023. An annual transfer is made from this fund to cover debt service payments for the 2017B certificates of participation series, which relate to the purchase of City water. In 2023 this transfer is budgeted at \$530,831.

## **ENTERPRISE FUNDS' REVENUES**

### **Solid Waste Fees**

The City has one Enterprise Fund for the collection of landfill operations' charges (tipping fees). These waste disposal charges are paid by agreement with Republic Services. Waste disposal fees are estimated to generate \$1,189,639 in 2023. The Funds are transferred to the Capital Expenditures Fund for use on capital projects pertaining to surrounding roads and transportation impacts of the landfill.



# 2023 FINANCIAL SUMMARY

## EXPENDITURES SUMMARY

	<u>Personnel Services</u>		<u>Materials and Supplies</u>	<u>Services and Charges</u>	<u>Capital Outlay</u>	<u>Total</u>
	<u>Salaries</u>	<u>Benefits</u>				
Administration	\$ 4,567,960	\$ 998,917	\$ 57,025	\$ 3,222,132	\$ -	\$ 8,846,034
Human Resources	1,042,402	264,739	7,200	785,745	-	2,100,086
Finance	4,810,745	2,695,717	12,623	2,668,327	-	10,187,412
Community Development	4,486,252	1,144,820	77,900	2,250,861	-	7,959,833
Public Safety	16,535,758	3,703,564	590,075	9,172,984	-	30,002,381
Public Works	7,181,253	1,703,575	1,215,300	11,671,908	-	21,772,036
Parks, Recreation & Golf	8,923,175	1,365,600	2,195,551	4,699,077	400,360	17,583,763
Debt Service	-	-	-	2,360,117	-	2,360,117
CIPP Fund	-	-	-	-	18,791,649	18,791,649
Conservation Trust	-	-	-	766,598	-	766,598
Elected Officials Retirement Fund	-	-	-	47,280	-	47,280
Chemical Roundup Fund	-	-	-	25,000	-	25,000
Debt Service Fund	-	-	-	13,516,104	-	13,516,104
Water Rights Acquisition Fund	-	-	-	2,128,500	-	2,128,500
Second Creek Drainage Basin Fund	-	-	-	120,825	-	120,825
Third Creek Drainage Fund	-	-	-	25,646	-	25,646
Buffalo Run Tributary Drainage	-	-	-	525,000	-	525,000
Impact Fee Fund	-	-	-	2,101,208	-	2,101,208
Commerce City Housing Authority	-	-	-	60,000	-	60,000
<b>Total</b>	<b>\$ 47,547,545</b>	<b>\$ 11,876,932</b>	<b>\$ 4,155,674</b>	<b>\$ 56,147,312</b>	<b>\$ 19,192,009</b>	<b>\$ 138,919,472</b>

Note:

Excludes Solid Waste Management Fund

Includes Internal Service Funds Allocations

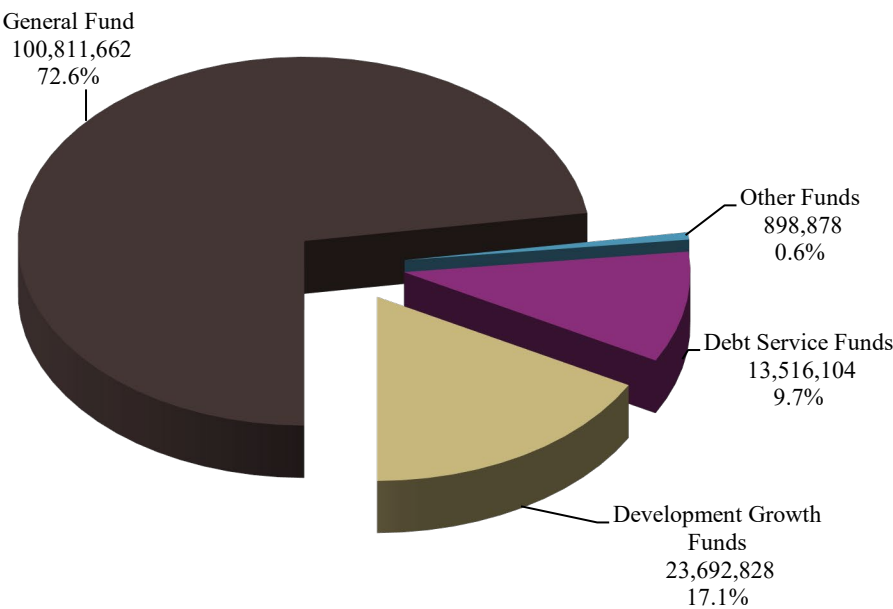


# 2023 FINANCIAL SUMMARY

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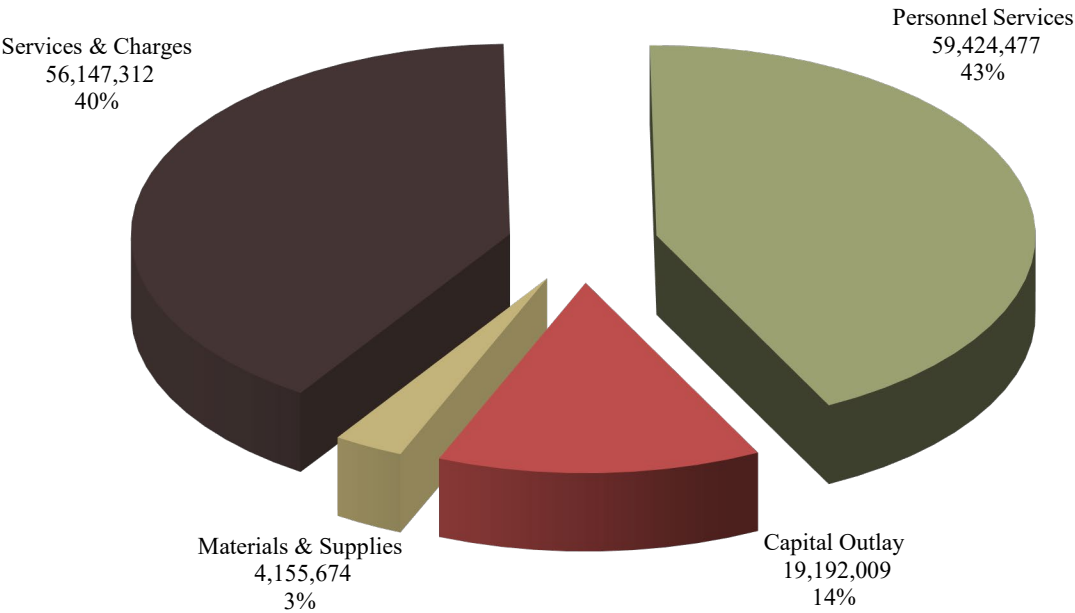
## EXPENDITURES SUMMARY BY FUND 2023

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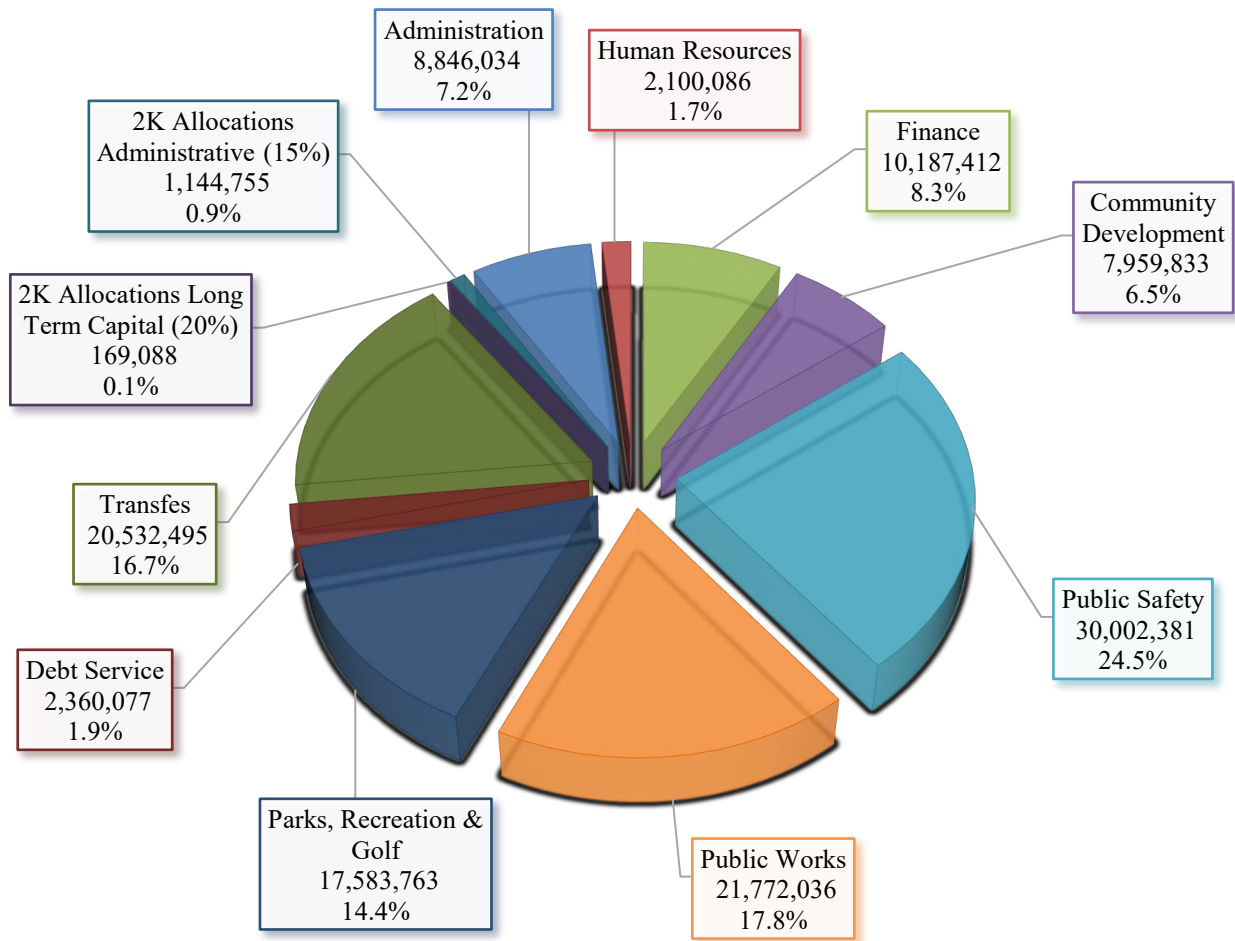
## EXPENDITURES SUMMARY BY TYPE 2023

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# 2023 FINANCIAL SUMMARY

## SUMMARY OF FINANCIAL USES-GENERAL FUND 2023





# 2023 FINANCIAL SUMMARY

## SUMMARY OF FINANCIAL USES-CIPP 2023

IT TIIP	\$1,571,717	9.0%
Rosemary Street Widening	\$1,500,000	8.5%
Road Materials Building MSC	\$500,000	2.8%
O'Brian Canal Lining	\$150,000	0.9%
Irondale Regional Drainage	\$300,000	1.7%
I76 on Ramp	\$100,000	0.6%
Highway 2 Median	\$1,250,000	7.1%
Fairfax Park Drainage Reconstruction	\$200,000	1.1%
Core City Improvements	\$250,000	1.4%
Buffalo Run Drainage	\$500,000	2.8%
68th AVE CO to Brighton	\$200,000	1.1%
62nd/64th and Holly	\$625,000	3.6%
112th and US 85 Ave.	\$500,000	2.8%
104th Ave - S. Platte River to Hwy 85 Widening	\$916,000	5.2%
Traffic Signal Installation Program	\$300,000	1.7%
Traffic Calming Program	\$32,500	0.2%
Sidewalk Connectivity (PW)	\$96,000	0.5%
Railroad Crossing Quiet Zones	\$123,000	0.7%
Pavement Study	\$200,000	1.1%
Long Lane Striping	\$157,500	0.9%
HSIP-Local Match	\$50,400	0.3%
Buffalo Run Drainage Study	\$500,000	2.8%
Flatwork (PW)	\$250,000	1.4%
Facility Assessment Projects	\$375,000	2.1%
CCC Stormwater Master Plan/ East of Hwy 2	\$90,000	0.5%
ADA Compliance	\$250,000	1.4%
Traffic Signal Maintenance Program	\$120,000	0.7%
Street Reconstruction	\$500,000	2.8%
BR Toddler Slide/Paradise Island Tile/EP pump	\$69,500	0.4%
Railroad Crossing Replacement Program	\$250,000	1.4%
Pavement Management 2023	\$2,500,000	14.8%
Fleet Wet Fire System	\$127,000	0.7%
Fleet Wash Bay	\$780,000	4.4%
Crack repair Program	\$250,000	1.4%
City Parking Lots Maintenance/Reconstruction	\$629,500	3.6%
2023 PRG Preservation	\$1,340,000	7.6%

# 2023 FINANCIAL SUMMARY

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## EXPENDITURES OVERVIEW

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Planned expenditures for the 2023 fiscal year, including the General Fund and Capital Projects, and allocated costs from the Internal Service Funds, but excluding the Solid Waste Management Fund, have been budgeted at \$138,919,472.

## EXPENDITURES SUMMARY BY FUND

City expenditures are recorded within multiple funds, depending upon the purpose of the expenditure. The City follows guidance and best practices set by the governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA). The City's main operating fund, the General Fund, houses the City's general tax dollars that provide for the general City operations. The City also has the other fund types listed below.

**Special Revenue Funds** – These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes the Grants Fund, which houses grant revenue received from the state and federal governments for expenditure on specific programs or projects. It also includes the Special Improvements, Police Department, Conservation Trust, Chemical Roundup, and CC/BSD Use Tax funds.

**Capital Project Funds** – These funds account for financial resources to be used for the acquisition or construction of capital projects. The City has a major capital project fund and several minor capital project funds for Water Rights Acquisition, Drainage, General Improvement District, and Impact Fees funds.

**Enterprise Fund** – Which accounts for operations financed and operated in a manner similar to private business enterprises. The City has one Enterprise Fund, which is the Solid Waste Management Fund used to account for the operations and administrative activities relating to the construction and maintenance of all roads and bridges affected by the waste management activity.

**Internal Service Funds** – These account for activities that provide support services to other city departments. The City has four internal services funds, the Facility Services, Fleet Management, Information Technology, and Benefits funds.

## EXPENDITURES SUMMARY BY TYPE

City expenditures are recorded within the applicable Fund, for examples, Public Safety materials and supplies are recorded in the General Fund and capital project expenditures are recorded in the Capital Expenditures Fund. City expenditures are also categorized into “categories” based on logical groupings for summation purposes. Expenditure categories include Personnel Services, Materials and Supplies, Services and Charges, Allocations, Debt Service, Capital Outlay, and Transfers.

**Personnel Services** – This expenditure category includes salaries and benefits costs for City employees. Personnel Services are expected to increase \$7,611,292 or 15.0% for the 2023 budget. Included in this increase are the addition of 75.0 new FTE, 16.0 of which were added during 2022 re-appropriations processes and 59.0 of which were added as approved 2023 budget requests. Please refer to the Personnel section of this budget book for more information regarding personnel services costs.

**Materials and Supplies** – This expenditure category includes tangible materials and supplies required for departments business operations. This includes office supplies, uniforms, tools, safety supplies, and various supplies needed for specific programs and services. Materials and Supplies are expected to increase \$314,675 or 8.0% for 2023.

# 2023 FINANCIAL SUMMARY

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**Services and Charges** – This expenditure category is related to nontangible expenditures provided by external sources. This includes outside services for auditing, consulting, training, career development, and memberships and dues. Services and Charges are expected to increase \$3,699,181 or 7.0% for the 2023 budget.

**Allocations** – This expenditure category is related to nontangible expenditures provided by Internal Service Funds (Facility Services, Fleet Management, Information Technology, and Benefits). Allocations are expected to increase \$8,011,778 or 53.0% for 2023. This is due to natural increases to allocations for Facility Services, Fleet Management, and Information Technology along with the new allocation for Benefits being incorporated for the 2023 budget as a result of the City's shift from a self-insured to fully funded plan for employee health insurance.

**Debt Service** – This expenditure category provides for principal and interest payments related to the City's debt related financial transaction obligations, including Revenue Bonds, Certificates of Participation (COPs), and Lease Purchase Agreements (when applicable). Debt Service is expected to increase \$1,842,051 or 15.8% for the 2023. The 2023 budgeted amount of \$13,516,104 is based upon amortization schedules for city debt issuances. Related expenditures in this category include principal, interest, and associated fees.

**Capital Outlay** – This expenditure category is comprised of capital asset acquisitions and equipment replacement. This includes radios, cameras, and other various types of operating equipment. Capital Outlay is expected to decrease \$10,346,012 or 35.0% for the 2023 budget.

**Transfers** – This expenditure category is comprised of internal transactions only and does not represent actual cash outflow from the City. Interfund Transfers occur when one fund transfers cash to another fund for an intended purpose. This primarily includes, but is not limited to, General Fund transfers to the Debt Services Fund for principal and interest payments and transfers to the Capital Expenditures Fund for capital projects. General Fund Transfers are expected to decrease \$5,057,745 or 19.8% for 2023.







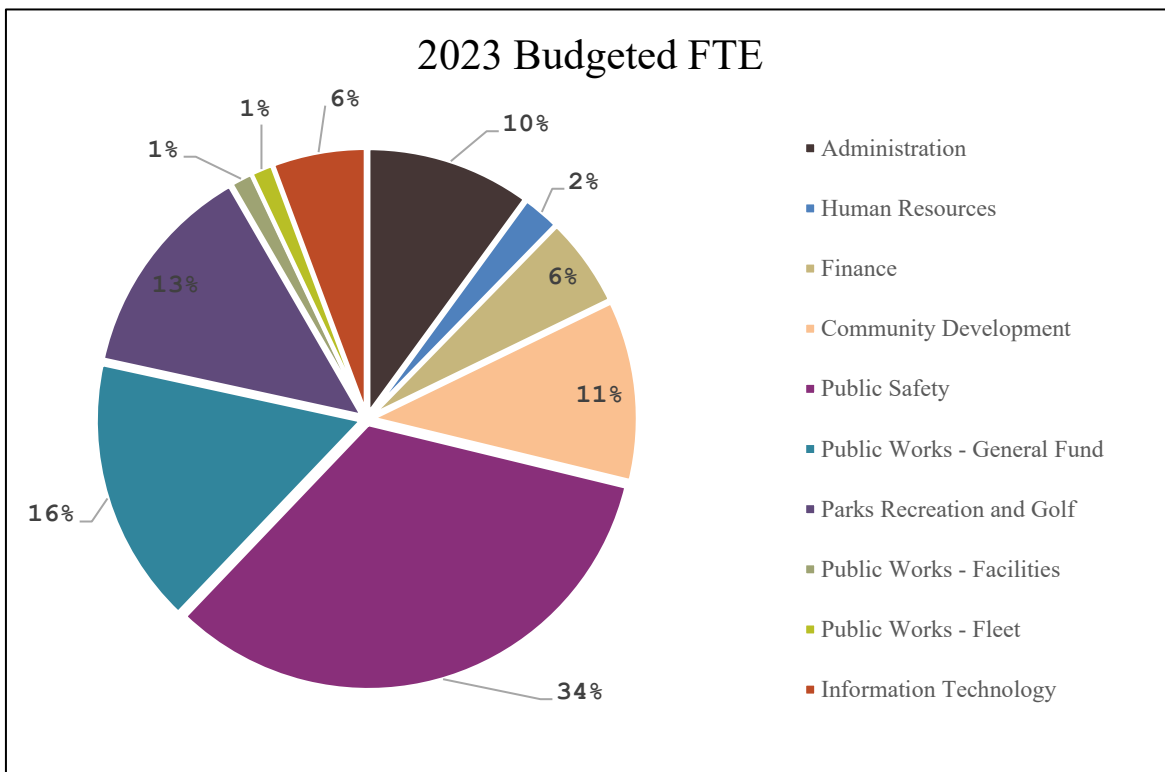




# PERSONNEL

## HUMAN RESOURCES OVERVIEW

	2021 ADOPTED	2022 ADOPTED	2023 BUDGET
Administration	43	48	53
Human Resources	8	10	12
Finance	24	24	29
Community Development	37	45	58
Public Safety	146	168	176
Public Works - General Fund	59	61	86
Parks Recreation and Golf	56	60	70
Public Works - Facilities	6	6	7
Public Works - Fleet	6	6	7
Information Technology	21	25	30
<b>Totals</b>	<b>406</b>	<b>453</b>	<b>528</b>





# PERSONNEL

## 2023 APPROVED NEW POSITIONS - FTE VARIANCE DESCRIPTION

Between the 2022 Adopted budget and the 2023 Adopted Budget, seventy five new positions were approved either by Council Appropriation or the 2023 budget process. Those positions are as follows.

Department Name	Position Name	Department Total
Administration	Assistant City Clerk, Urban Renewal Director, Chief Innovation Officer, Management Analyst II, City Attorney	5
Human Resources	Human Resources Technician, Benefits Coordinator	2
Finance	Accountant II (half year for 2023), Budget Supervisor, Senior Tax Auditor, Tax Audit Supervisor, Tax Auditor I	5
Community Development	2 Building Inspector II, Well-Being Manager, Senior Planner, Planner I, Building Inspector Apprentice, Building Inspector I, 2 Code Enforcement Inspectors, Housing Grants and Financial Coordinator, Permit Technician III, Senior Planner	12
Public Safety	6 Police Officers, Case Support Specialist, Training and Recruiting Technician	8
Public Works	2 Park Maintenance Supervisors, Stormwater Inspector, Administrative Specialist II, Administrative Supervisor, Parks and Street Project and Program Coordinator, 12 Parks Operations Technicians, 2 Parks Operations Technicians, 2 Streets Operations Technicians, Traffic Engineer/Planner, 2 Project Managers	25
Parks, Recreation & Golf	Recreation Coordinator - Special Events, Lead Cook, Planning, Design, and Strategic Initiatives Manager, Park Ranger Supervisor, 2 Park Rangers, Golf Course Maintenance Supervisor, Gold Shop Assistant, Recreation Coordinator - Aquatics, Recreation Coordinator - Fitness, Spray Technician	11
Facility Services	Facilities Project Manager	1
Fleet Management	Project and Program Coordinator	1
Information Technology	Administrative Specialist III, Business Analyst/Application Analyst, IT Technician, Service Desk Analyst, Sr. IT Project and Program Manager	5
Total New Positions Added in 2023		75

## 2023 COMPENSATION AND STAFFING OVERVIEW

The City of Commerce City recognizes that employees are critical to the success of the City's mission and goals. The City must retain and attract successful, professional, and results-oriented staff. The City strives to make our total compensation and rewards package competitive, within its ability to pay, driven by comparable market salaries, a well-rounded benefits package and a pay-for-performance structure. The City's compensation and benefits programs are critical tools in the employment relationship, which includes; challenging and rewarding work, growth and professional development, and being part of the success of the city's mission on delivering service excellence by being committed to "a quality community for a lifetime through the relentless pursuit of excellence."

The City uses widely recognized surveys to establish the competitive level of compensation for positions. The city's pay table is structured per position in individual pay ranges. Each full time position has its own set pay range with a minimum, average market salary (midpoint), and maximum. The 2023 compensation plan is formatted to adhere to

# PERSONNEL

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the police union's contract by which non-Fraternal Order of Police (FOP) employees will be eligible for the following increase based on individual performance evaluation rating:

Level 1 (lowest): 0%

Level 2: 0.5-1.0%, at management discretion

Level 3: 3.0-3.25%, at management discretion

Level 4: 3.5-3.75%, at management discretion

Level 5 (highest): 3.75-5.5%, at management

## COMPENSATION PLAN

Provisions of the revised compensation plan concept include the following:

### General Information

Prior to the beginning of each calendar year, the City uses a variety of factors to determine how much, if any, each pay range may be adjusted. Such factors may include, but are not limited to:

- The Employment Cost Index-Wages (ECI-W)
- The market analysis of classifications
- Budgetary sufficiency and the city's ability to pay
- Local economic factors

The market analysis includes reviewing current survey data from Employers Council and Colorado Municipal League, which are the primary sources used for the salary data and includes public and private sector organizations (EC only) in the Denver metropolitan area.

The average market salary (midpoint) of each pay range represents the approximate average salaries paid in the market for positions. The salary data reported through the salary surveys includes employees of many different performance levels and years of service at many different organizations. The actual market value of a specific job may be higher or lower than the average market salary. The minimum and maximum represent the low and high limits of compensation for those positions.

The city conducts a market analysis for every position outlined in the pay table. If a position qualifies for a market adjustment, and the adjustment is approved, the pay range will be adjusted based on the new average market salary. If these market adjustments affect employees whose salaries fall below the new minimum of the range, salaries will be adjusted. If an individual's salary falls below 94% compa-ratio, and they have been in the position for three years or more, their salaries may be adjusted based on the market adjustment.

### Performance Evaluation System

Employees receive performance reviews and merit increases, as applicable, on their evaluation date. Generally, the budget will account for an amount sufficient to provide each employee with a merit increase on the evaluation date, based on the employee's overall performance rating, reclassifications, and to meet any contract negotiated increases. The City utilizes a 5-point rating scale.

### Fringe Benefit Program

The City provides a comprehensive fringe benefits package to City employees including employee health insurance, dental insurance, retirement plan contributions, life insurance, and disability coverage. Other employee related costs include workers' compensation, unemployment insurance, employee assisted housing program, employee computer

# PERSONNEL

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loan program, employee assistance program, enhanced training program, Social Security and Medicare, general leave, and paid holidays.

Outlined below are the major components of the City's fringe benefits program and their impact on the 2023 Budget:

- **Health Insurance.** The City's medical provider is United Healthcare (UHC). The City is committed to offering employees greater choices in doctors, pharmacies, and plans, while positioning the city in the long-term to make better choices about benefits packages that meet our employees' needs. For several years the city has been evaluating the potential of transitioning to a self-funded medical insurance plan in order to reduce the increase in premiums. After extensive review of costs and risks, the city has made the decision to make this transition effective January 1, 2023, with the expectation to be able to continue to offer affordable benefits for employees and allow us to provide exceptional service and plan offerings long into the future. Dental Insurance. The City continues to offer dental insurance through Delta Dental.
- **Dental Insurance.** The City continues to offer two dental plans through Delta Dental.
- **Retiree Health Insurance Trust.** Council authorized establishment of the Retiree Health Insurance Trust and an annual amount can be budgeted each year; however in 2022 no expenditures will take place. Per Resolution 2006-40, new employees hired as of July 1, 2006 will not be included in the Retiree Health Insurance Trust.
- **Retirement Plan Contribution.** The City contributes 6% of each general and professional employee's salary, along with the employee match of 6%, to the City's retirement plans under ICMA. Under the collective bargaining agreement, sworn members of the collective bargaining agreement will receive a 10% matching contribution from the City, plus the employee's contribution of 10%, to the retirement plan. In addition, the City offers a 457 retirement plan contribution match of 50% of the employee's contribution up to a maximum of 2%.
- **Workers' Compensation.** The City's Workers' Compensation premium for 2023 is \$675,000. Increases are based on the increase in payroll, increases in higher-rated job classes (especially police officers and maintenance workers), and workers' compensation claims filed.
- **Employee Assisted Housing Program.** The Employee Assisted Housing Program is a popular program. The program provides financial assistance to employees of up to \$10,000 in down payment assistance or closing costs for homes purchased in Commerce City. The employee receives a loan from the City, which is "forgiven" over 6 to 10 years of continued employment with the City. This program will continue for 2023.
- **Employee Computer Loan Program.** The City will continue to provide an employee home computer purchase program for 2023. The purpose of the program is to increase computer literacy for all employees, resulting in higher use of technology and added productivity.











# GENERAL FUND

## GENERAL FUND CHART

	<u>2021 Actual</u>	<u>2022 Adopted</u>	<u>2023 Budget</u>
<b>Beginning Fund Balance</b>			
Restricted/unrestricted pooled cash and investments	\$ 86,546,123	\$ 115,569,794	\$ 115,569,794
<b>Revenues</b>			
Taxes	108,889,858	88,212,236	104,045,803
Licenses and permits	5,166,409	4,161,388	4,781,576
Intergovernmental	127,956	124,252	129,459
Charges for services	9,645,167	7,642,329	9,041,169
Fines and forfeits	1,589,380	1,375,850	1,529,747
Investment earnings	(990,532)	1,200,000	100,000
Miscellaneous	492,709	295,232	312,784
<b>Transfers In</b>			
General Fund- Fund Balance	-	986,650	872,748
2K Fund Balance	-	10,650,000	-
Water Rights Acquisition Fund	530,831	530,831	530,831
2K Allocation	-	1,209,045	1,313,843
<b>Total Revenues</b>	<b>125,451,778</b>	<b>116,387,813</b>	<b>122,657,960</b>
<b>Expenditures</b>			
Primary Government	74,688,800	90,797,573	102,125,465
<b>Transfers Out</b>			
General Fund - Fund Balance - 2K	-	10,650,000	4,235,500
CIPP Fund	10,251,938	3,500,000	3,000,000
CIPP Fund Indirect Allocation	-	131,720	169,088
CIPP Fund - IT	-	296,751	271,717
Information Technology Fund	105,872	-	-
Facility Management Fund	650,578	-	-
Commerce City Housing Authority	-	60,000	60,000
Elected Officials Retirement Fund	48,960	48,960	47,280
Debt Service Fund	2,949,111	2,941,961	2,941,011
Debt Service Fund - 2K	7,649,848	7,877,848	9,724,899
URA Fund (Derby Catalyst Program)	83,000	83,000	83,000
<b>Total Expenditures</b>	<b>96,428,107</b>	<b>116,387,813</b>	<b>122,657,960</b>
<b>Ending Fund Balance</b>			
Nonspendable fund balance	224,596	224,596	224,596
Restricted - emergency reserve fund	3,744,228	3,744,228	3,744,228
Restricted - capital outlay and operations	16,270,703	16,270,703	16,270,703
Assigned: Defined Contribution Plan	28,891,191	28,891,191	28,891,191
Unassigned fund balance	66,438,076	66,438,076	66,438,076
<b>Total Ending Fund Balance</b>	<b>\$ 115,569,794</b>	<b>\$ 115,569,794</b>	<b>\$ 115,569,794</b>



# GENERAL FUND

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## CITY OF COMMERCE CITY

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# ADMINISTRATION

## DEPARTMENT SUMMARY

### Department Divisions

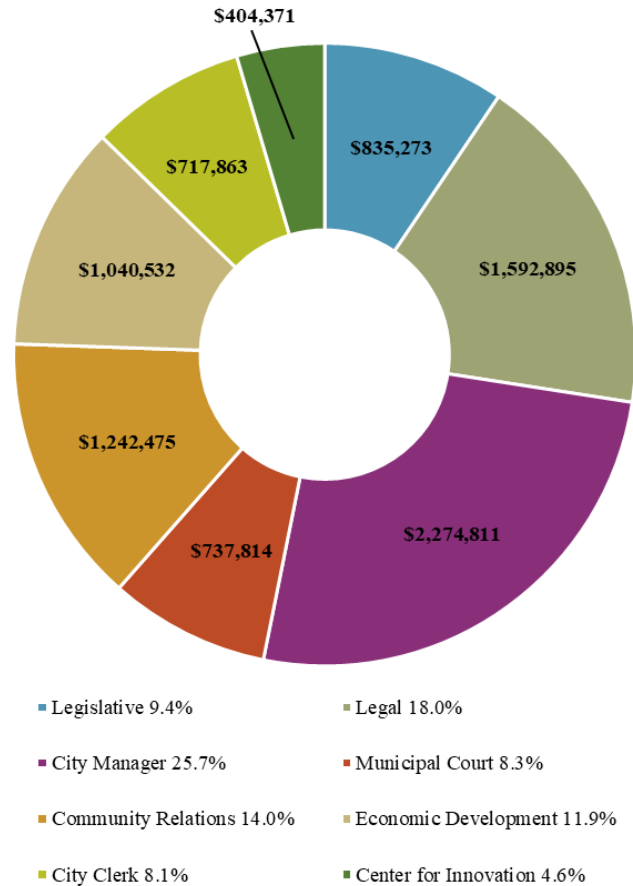
- Legislative
- Legal
- City Manager
- City Clerk
- Economic Development
- Community Relations
- Municipal Court
- Center for Innovation

### Key Responsibilities

- Legislative
  - Establish City policies, goals, and enact laws
  - Adopt ordinances, resolutions, and policies to conduct the City business
  - Review and approve the annual budget
- Legal
  - Provide legal support to the City
- City Manager
  - Implement City Council policies and priorities
- City Clerk
  - Conduct City elections
  - Preserve and provide access to records
- Economic Development
  - Promote the City's economic health
  - Create a quality standard of living for residents
- Community Relations
  - Provide public information, communications, marketing, and community services
- Municipal Court
  - Manage court process and procedures
  - Provide an accessible, efficient, and impartial forum for all court participants
- Center for Innovation
  - Process improvement
  - Trains and coaches employees
  - Quality assurance plans
  - External partnerships

### 2023 Adopted Budget

Total Revenue	\$1,339,162
Total Expenditures	\$8,846,034
Fund Balance	\$0
General Fund Cost	\$7,506,872
% Funded by General Fund	85%



Budgeted FTE	2021	2022	2023
<b>ADM - Administration</b>	<b>43.00</b>	<b>48.00</b>	<b>53.00</b>
Legislative	9.00	9.00	9.00
Legal	5.00	7.00	8.00
City Manager	8.00	10.00	11.00
City Clerk	4.00	4.00	5.00
Economic Development	4.00	5.00	5.00
Community Relations	7.00	7.00	7.00
Municipal Court	6.00	6.00	6.00
Center for Innovation	0.00	0.00	2.00
<b>Totals</b>	<b>43.00</b>	<b>48.00</b>	<b>53.00</b>

# ADMINISTRATION

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## DEPARTMENT MISSION

The Administration Department mission is to advise, direct, and evaluate department heads and other management personnel in a manner consistent with present and future community needs and in conformity with all laws, policies, and general direction provided by the City Council.

## DEPARTMENT OVERVIEW

- **Legislative (201)** – The City Council serves as the legislative and governing body of the City and has the responsibility for establishing City policies, goals, and enacting law. A budget is submitted each year for the City Council to review and approve that establishes spending levels within the various funds the City operates. The City Council appoints the City Manager, City Attorney, and Municipal Court Judge, as well as the various members of boards, commissions, and advisory committees.
- **Legal (222, 223)** – The City Attorney’s Office provides legal support to the City, through the City Council, City officials, and all City staff in matters relating to their official duties. The functions of the City Attorney’s Office include City Council governance matters, municipal prosecution, representation of the City in court and administrative proceedings, drafting laws and policies, negotiating and preparing contracts, and providing legal advice relating to the broad and varied issues that arise from municipal operations.
- **City Manager (241)** – Under general policy direction of the City Council, the City Manager functions as the Chief Executive Officer, exercising supervision and administrative direction over all City departments and divisions of the City Manager’s Office. The Office of the City Manager provides and coordinates all administrative, technical and analytical support functions for the City Council.
- **City Clerk (232)** – The City Clerk’s Division, under general policy direction of a Deputy City Manager, is organized into three functional areas: elections, legislative, and administrative. The Division also serves as a passport acceptance facility for the U.S. Department of State.
- **Economic Development (246)** – Economic Development by definition is a process designed to stimulate the creation of wealth within a community and raise the standard of living for the area’s residents. To help accomplish this, the Economic Development Division works to attract, retain, and expand quality businesses in the City of Commerce City for the long-term economic vitality and sustainability of the City.
- **Community Relations (234)** – The Community Relations Division provides public information, communications, marketing, and community relations services for external and internal audiences citywide. The Division’s goal is to engage the public to encourage community involvement, communication, and to build trust.
- **Municipal Court (211)** – The Municipal Court is responsible for court management and for providing an accessible, efficient, and impartial forum for all participants in cases involving traffic and municipal ordinance violations. The court promotes public trust in both the justice system and local government.
- **Center for Innovation (231)** – Center for Innovation offers three internal services: partnership (process improvement, change management, project management), training (White Belt, Black Belt and Green Belt, leadership coaching, project management change management), Quality Assurance (process audit, data analysis, Quality Assurance Plans) and one external service: External partnership (process improvement, smart city).

## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### 1.1. Identify and develop a regional activity generator(s)

1.1.1. Research and identify potential regional activity generators

1.1.2. Develop requests for proposals and assess the responses

1.1.3. Engage with local business groups to design a marketing campaign to support and attract regional activity generators

# ADMINISTRATION

## 1.3. Become a leader in renewable energy and manufacturing

- 1.3.1. Research and determine practical methods for increasing renewable energy use and manufacturing
- 1.3.2. Estimate resources needed to implement the identified methods
- 1.3.3. Prioritize the options
- 1.3.4. Identify funding to implement the options

## 1.4. Create a Town Center design and development plan for destination live, work, play areas at 104th Avenue and Tower Road, the 72nd Avenue RTD light rail station, the downtown Derby area, and Victory Crossings

- 1.4.1. Engage the community and stakeholders to obtain feedback on destination live, work, and play areas
- 1.4.2. Draft design and development plans
- 1.4.3. Review design and development plans with City leadership

## 6.4. Act in a transparent and accountable manner

- 6.4.1. Publish Council Agendas within 72 hours of meetings
- 6.4.2. Prepare new Ward maps for Council approval no later than May 2023
- 6.4.3. Conduct coordinated regular municipal election without major disruptions
- 6.4.4. Recruit board and commission members from "Core" Commerce City
- 6.4.5. Contribute to a sense of community through public events and encourage public engagement/involvement through city processes
- 6.4.6. Expand the reach of city message and increase equity of access by utilizing physical and non-digital communications tools
- 6.4.7. Effectively inform residents/stakeholders and contribute to city storytelling through strong digital content and growing online audiences
- 6.4.8. Increase engagement with Spanish-speaking residents through bilingual communications content and outreach opportunities
- 6.4.9. Enhance municipal court services for the community through identifying and implementing new technologies and innovative programs
- 6.4.10. Support creative criminal justice and alternative diversion programs

## DEPARTMENT REVENUES

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Charges for Services	\$ 658,449	\$ 743,604	\$ 390,107	\$ 668,120	-10%
Fines & Forfeitures	\$ 603,428	\$ 729,393	\$ 274,688	\$ 621,258	-15%
Licenses/Permits	\$ 42,069	\$ 49,857	\$ 41,730	\$ 49,784	0%
Reimbursed By Others	\$ 7,872	\$ -	\$ 5,152	\$ -	N/A
Total	\$ 1,311,818	\$ 1,522,854	\$ 711,677	\$ 1,339,162	-12%

## EXPENDITURES BY TYPE

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Salaries	\$ 3,222,183	\$ 3,423,331	\$ 2,350,223	\$ 4,405,560	29%
Benefits	\$ 433,010	\$ 444,699	\$ 323,132	\$ 998,917	125%
Contract Services	\$ 73,316	\$ 387,103	\$ 130,183	\$ 162,400	-58%
Services & Charges	\$ 2,077,594	\$ 2,826,467	\$ 2,254,912	\$ 3,222,132	14%
Materials & Supplies	\$ 26,625	\$ 46,124	\$ 25,991	\$ 57,025	24%
Total	\$ 5,832,728	\$ 7,127,724	\$ 5,084,442	\$ 8,846,034	24%



# ADMINISTRATION

## EXPENDITURES BY DIVISION

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
<b>Legislative</b>	\$ 598,017	\$ 699,194	\$ 596,623	\$ 835,273	20%
<b>Legal</b>					
City Attorney	\$ 903,392	\$ 1,117,579	\$ 621,151	\$ 1,376,095	23%
Legal Services	\$ 93,978	\$ 205,575	\$ 151,937	\$ 216,800	5%
<b>City Manager</b>					
City Manager	\$ 1,586,386	\$ 1,838,316	\$ 1,516,586	\$ 2,274,811	24%
City Clerk	\$ 453,785	\$ 607,984	\$ 452,700	\$ 717,863	18%
Economic Development	\$ 747,116	\$ 865,206	\$ 517,936	\$ 1,040,532	20%
Community Relations	\$ 882,783	\$ 1,185,179	\$ 768,261	\$ 1,242,475	5%
Municipal Court	\$ 567,272	\$ 608,691	\$ 459,248	\$ 737,814	21%
Center for Innovation	\$ -	\$ -	\$ -	\$ 404,371	N/A
<b>Total</b>	\$ 5,832,728	\$ 7,127,724	\$ 5,084,442	\$ 8,846,034	24%

## SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Legislative	Increase due to education program and sponsorship from 2022 Reappropriations. Additional 2023 budget increases include allocations, membership and dues, community outreach and education programs, and board and commission sponsorships.	\$ 136,079
Legal	Increase due to 1.0 FTE City Attorney position, salary, benefits, allocations, operating supplies, contractual services, and career development meetings in 2023.	\$ 269,741
City Manager	Increase due to 1.0 FTE Urban Renewal Director position and comprehensive growth management study and training and development from 2022 Reappropriations. Additional 2023 budget increases due to salary, benefits, allocations, and contract services for community communication.	\$ 436,495
City Clerk	Increase due to 1.0 FTE Assistant City Clerk position from 2022 Reappropriations. Additional 2023 budget increases primarily due to salary, benefits, allocations, and career development meetings.	\$ 109,879
Economic Development	Increase due to salary, benefits, and allocations increases.	\$ 175,326
Community Relations	Increase primarily due to 2023 salary, benefits, and allocation increases as well as increased funding for community events in 2023.	\$ 57,296
Municipal Court	Increase primarily due to 2023 salary, benefits, allocations, and outside services agreement increases.	\$ 129,123
Center for Innovation	Increase due to 1.0 FTE Chief Innovation Officer position and 1.0 FTE Management Analyst II position from 2022 Reappropriations for the newly created Center for Innovation division. Additional 2023 budget increases for allocations, training, cell phone services, and office and operating supplies.	\$ 404,371
<b>Total - Administration</b>		<b>\$ 1,718,310</b>











# HUMAN RESOURCES

## DEPARTMENT SUMMARY

### Department Divisions

- Human Resources Administration
- Risk Management
- Organizational Management

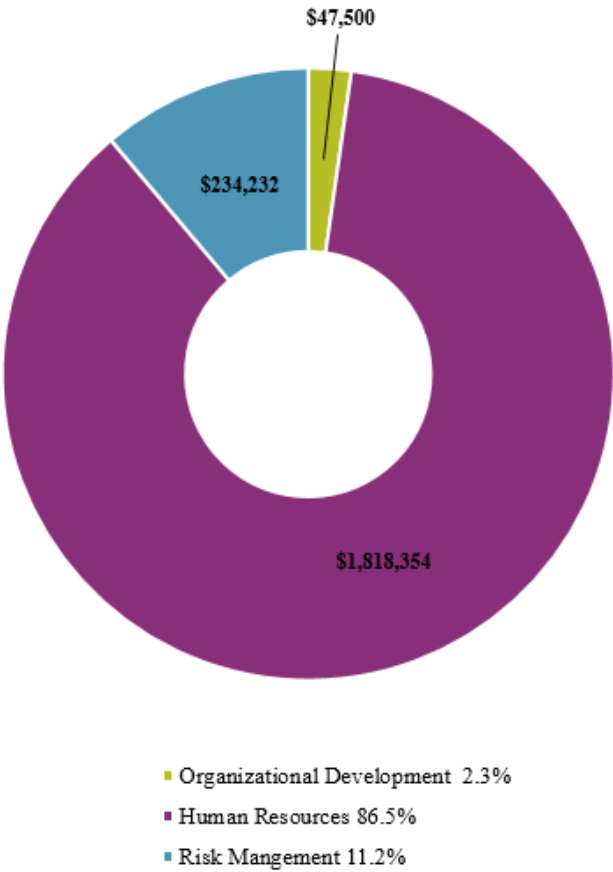
### Key Responsibilities

- Provide comprehensive and centralized services for recruitment, employee relations, development of policies and procedures, employee benefits and compensation, organizational training, and workplace safety, loss control, and risk management
- Lead negotiations and oversee contracts with two unions that represent city employees

### Human Resources Four Core Functions

- Strategic Partners
  - HR as Business Partners
  - Culture and Image
  - Strategic HR planning
- Change Agent
  - Recruitment and Staffing
  - Organizational Planning
  - Survey Action Planning
  - Performance Measurements
  - Training and Development
  - Recognition (Citywide)
- Employee Relations Experts
  - Employee Relations
  - Labor Relations
  - Safety & Workers Compensation
  - Diversity, Equity and Inclusion & EEO (Equal Employment Opportunity)
- Administrative Experts
  - Compensation
  - Benefits
  - HR Information System
  - Reporting
  - Compliance

2023 Adopted Budget	
Total Revenue	\$0
Total Expenditures	\$ 2,100,086
Fund Balance	\$0
General Fund Cost	\$ 2,100,086
% Funded by General Fund	100%



Budgeted FTE	2021	2022	2023
HR - Human Resources	8.00	10.00	12.00
Organizational Development	0.00	0.00	0.00
Human Resources Administration	7.00	9.00	11.00
Risk Management	1.00	1.00	1.00
Totals	8.00	10.00	12.00

# HUMAN RESOURCES

## DEPARTMENT MISSION

The Department of Human Resources mission is to provide leadership in Hiring, Training and Development, Compensation, Employee Benefits, Employee Relations, and Legal responsibilities.

## DEPARTMENT OVERVIEW

- **Organizational Development (233)** - The Organizational Development Division is responsible for planning, development, and implementation of a city-wide training program to provide employees with various opportunities to expand knowledge, skills, and abilities as well as mandatory compliance trainings.
- **Human Resources (244)** - The Human Resources Division is responsible for effectively administering the City's comprehensive Human Resource programs, including recruitment, classification and compensation, benefits, training, negotiation and contract administration, memoranda of understanding, and compliance with laws, rules, regulations, and council policies.
- **Risk Management (249)** - The Risk Management Division of the Human Resource's Department is responsible for administering various City insurance programs including Workers' Compensation and Property, and coordinates safety and environmental programs.

## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### 3.6 Be an employer of choice that encourages diversity, safety, and innovation in the workplace

- 6.2.1. Work with strategic partners to develop and direct an HR plan that supports and drives the overarching goals of the City
- 6.2.2. Serve as a change agent to ensuring that change is identified, developed and carried out in a respectful way, through relationship management, critical evaluation, consultation and leadership and navigation, to engage employees in the needed change at hand
- 6.2.3. Develop and implement employee relations expertise by encompassing all of the interactions that take place between employees and the City and creating autonomy
- 6.2.4. Effectively administer internal operational processes such as employment policy administration, compensation, benefits & wellness delivery, employment recordkeeping, and employment-related compliance

## EXPENDITURES BY TYPE

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Salaries	\$ 699,166	\$ 807,043	\$ 586,988	\$ 1,013,302	26%
Benefits	\$ 102,014	\$ 117,596	\$ 79,178	\$ 264,739	125%
Contract Services	\$ 2,001	\$ 28,080	\$ 821	\$ 29,100	4%
Services & Charges	\$ 438,127	\$ 670,482	\$ 467,057	\$ 785,745	17%
Materials & Supplies	\$ 7,421	\$ 4,771	\$ 3,738	\$ 7,200	51%
Total	\$ 1,248,729	\$ 1,627,972	\$ 1,137,783	\$ 2,100,086	29%

## EXPENDITURES BY DIVISION

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Organizational Development	\$ 43,265	\$ 46,450	\$ 32,181	\$ 47,500	2%
Human Resources	\$ 984,261	\$ 1,382,846	\$ 944,721	\$ 1,818,354	31%
Risk Management	\$ 217,402	\$ 198,676	\$ 160,881	\$ 234,232	18%
Total	\$ 1,248,729	\$ 1,627,972	\$ 1,137,783	\$ 2,100,086	29%

# HUMAN RESOURCES

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## SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Organizational Development	Increase due to Career Development Training.	\$ 1,050
Human Resources	Increase due to 1.0 FTE HR Technician position from 2022 Reappropriations and 1.0 FTE Benefits Coordinator position in 2023. Additional 2023 budget increases include salary and benefits, allocations, recruitment, employee platform software, and software licenses for Variable Hour Employee (VHE) email access.	\$ 435,508
Risk Management	Increase primarily due to salary and benefits and allocation increases.	\$ 35,556
<b>Total - Human Resources</b>		<b>\$ 472,114</b>



# HUMAN RESOURCES

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## CITY OF COMMERCE CITY

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# FINANCE

## DEPARTMENT SUMMARY

### Department Divisions

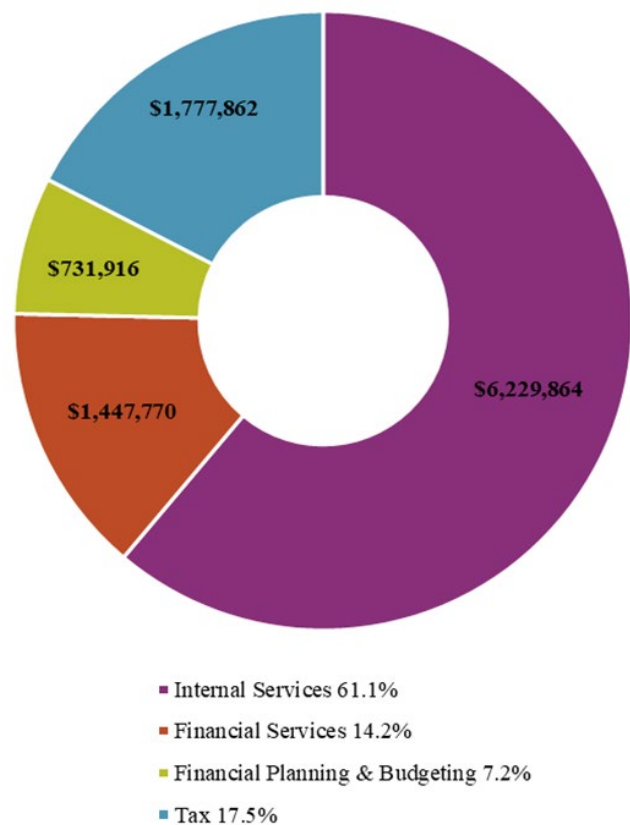
- Internal Services
- Financial Services
- Financial Planning and Budgeting
- Tax

### Key Responsibilities

- Manage the overall financial well-being of the City of Commerce City
- Maintain all financial record-keeping and reporting functions required by the City Charter
- Lead the City's annual budget process
- Prepare the City's Annual Comprehensive Financial Report and collaborate with the City's external financial auditor on the annual financial audit
- Manage all incoming/outgoing funds and City investments
- Administer and collect sales and use tax
- Perform sales and use tax audits
- Provide financial services (such as accounts payable/receivable, liens, and grants)

### 2023 Adopted Budget

Total Revenue	\$0
Total Expenditures	\$ 10,187,412
Fund Balance	\$0
General Fund Cost	\$ 10,187,412
% Funded by General Fund	100%



Budgeted FTE	2021	2022	2023
<b>FD - Finance</b>	<b>24.00</b>	<b>24.00</b>	<b>29.00</b>
Internal Services	0.00	0.00	0.00
Financial Services	8.00	8.00	10.00
Financial Planning & Budgeting	4.00	4.00	5.00
Tax	12.00	12.00	14.00
<b>Totals</b>	<b>24.00</b>	<b>24.00</b>	<b>29.00</b>

# FINANCE

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## DEPARTMENT MISSION

The Finance Department's mission is to provide responsive, professional, and ethical administrative and fiscal services to meet the needs of the public, the City Council, and all City departments.

## DEPARTMENT OVERVIEW

- **Internal Services (010)** – The Internal Services Division comprises expenses that cover the entire City such as insurance, general leave, and workers compensation. It also contains the contingency account which will cover the city in case of unforeseen expenses or emergencies.
- **Financial Services (242)** – The Financial Services Division is responsible for administration of all financial record-keeping and reporting functions required by the City Charter. This includes payroll, accounts payable, accounts receivable, pension and retirement administration, cash management, asset management, and grants.
- **Financial Planning and Budgeting (243)** – The Financial Planning and Budget Division is responsible for revenue forecasting, long-term financial planning, debt administration, and coordinating the annual operating budget and five-year Capital Improvement and Preservation Plan (CIPP) for the City.
- **Tax (247)** – The Tax Division is responsible for Sales and Use Tax education, compliance, licensing, collection, and enforcement. The Tax Division works in conjunction with City departments to ensure compliance with licensing and tax code requirements.

## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### 6.1.1. Secure a sustainable financial future and act as good stewards of public funds

6.1.1.1. Publish the 2024 Budget by December 31st, 2023

6.1.1.2. Sustain audit collections and revenue recovery of \$3M annually, pro-rated based on personnel vacancy rate

6.1.1.3. Increase tax compliance awareness by providing tax payers educational opportunities, enhanced online resources/tools, or by directly engaging at least 2.5% of licensed businesses during 2023

6.1.1.4. Demonstrate compliance with the procurement policy by tracking and managing Sole Source forms

## EXPENDITURES BY TYPE

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Salaries	\$ 1,588,093	\$ 4,106,153	\$ 1,286,773	\$ 4,777,145	16%
Benefits	\$ 7,096,895	\$ 6,922,963	\$ 4,576,040	\$ 2,695,717	-61%
Contract Services	\$ 26,764	\$ 29,400	\$ 20,018	\$ 33,600	14%
Services & Charges	\$ 1,889,088	\$ 2,885,012	\$ 1,531,370	\$ 2,668,327	-8%
Materials & Supplies	\$ 6,739	\$ 15,473	\$ 5,257	\$ 12,623	-18%
Total	\$ 10,607,578	\$ 13,959,001	\$ 7,419,458	\$ 10,187,412	-27%

# FINANCE

## EXPENDITURES BY DIVISION

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
<b>Internal Services</b>	\$ 8,149,463	\$ 11,053,737	\$ 5,254,855	\$ 6,229,864	-44%
<b>Financial Services</b>	\$ 982,951	\$ 1,084,217	\$ 931,669	\$ 1,447,770	34%
<b>Financial Planning &amp; Budgeting</b>	\$ 411,613	\$ 503,377	\$ 325,347	\$ 731,916	45%
<b>Tax</b>	\$ 1,063,550	\$ 1,317,670	\$ 907,587	\$ 1,777,862	35%
<b>Total *</b>	\$ 10,607,578	\$ 13,959,001	\$ 7,419,458	\$ 10,187,412	-27%

\*Total expenditures for 2021 Actual includes \$257,056 reported as debt service in the Annual Comprehensive Financial Report (ACFR). Once this item is taken into consideration the \$10,607,578 2021 actual amount above reconciles to the \$10,350,521 amount presented in the ACFR.

## SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Internal Services	Decrease primarily due to the City moving to a self-funded health insurance plan in 2023. This cost is now reflected in the new benefits internal service fund.	\$ (4,823,873)
Financial Services	Increase due to 1.0 FTE Accountant II position, salary, benefits, allocations, and career development training in 2023.	\$ 363,553
Financial Planning & Budgeting	Increase due to 1.0 FTE Budget Supervisor position in 2023. Additional 2023 budget increases include salary, benefits and allocations.	\$ 228,539
Tax	Increase due to 1.0 FTE Tax Audit Supervisor position, 1.0 FTE Senior Tax Auditor position, and 1.0 FTE Tax Auditor I position, salary, benefits, and allocation increases in 2023.	\$ 460,192
<b>Total - Finance</b>		<b>\$ (3,771,589)</b>



## CITY OF COMMERCE CITY

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COMMUNITY  
DEVELOPMENT



# COMMUNITY DEVELOPMENT

## DEPARTMENT SUMMARY

### Department Divisions

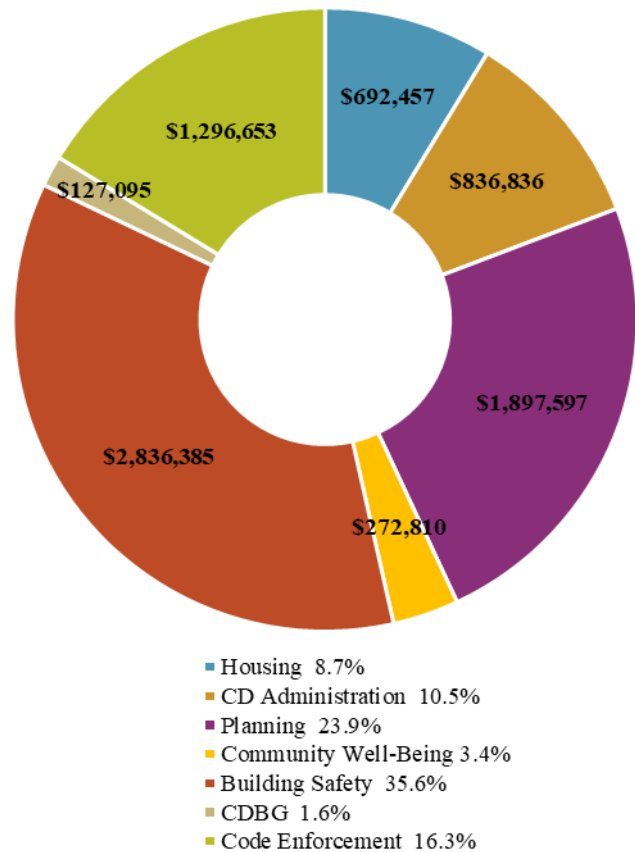
- Housing
- CD Administration
- Planning
- Community Well-Being
- Building Safety
- CDBG
- Code Enforcement

### Key Responsibilities

- Administration of planning and zoning codes
- Processing of planned unit developments (PUDs), subdivisions, annexations
- Technical assistance and interpretations for the Planning Commission, Zoning Board of Adjustment, Derby Review Board, and City Council
- Administers current planning, long-range planning, and neighborhood planning
- Enforce all building codes and ordinances dealing with new and rehab construction projects
- Review of construction plans, issuance of building permits, and field inspections to ensure compliance with all provisions of adopted building codes and City ordinances
- Fair, consistent, and equitable enforcement of codes and ordinances pertaining to zoning and property maintenance violations and coordination of graffiti removal and abatement
- Support the City's Housing Authority

### 2023 Adopted Budget

Total Revenue	\$4,304,404
Total Expenditures	\$ 7,959,833
Fund Balance	\$0
General Fund Cost	\$ 3,655,429
% Funded by General Fund	46%



Budgeted FTE	2021	2022	2023
<b>Community Development</b>	<b>37.00</b>	<b>45.00</b>	<b>58.00</b>
Housing	2.00	4.00	4.00
Administration	5.00	5.00	5.00
Community Well-Being	.00	.00	3.00
Planning	8.00	10.00	13.00
Building Safety	14.00	17.00	22.00
CDBG	1.00	1.00	1.00
Code Enforcement	7.00	8.00	10.00
<b>Totals</b>	<b>37.00</b>	<b>45.00</b>	<b>58.00</b>

# COMMUNITY DEVELOPMENT

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## DEPARTMENT MISSION

The Department of Community Development's mission is to guide the orderly growth and development of Commerce City and to maintain an attractive and healthy place to live, work, and play.

## DEPARTMENT OVERVIEW

- **CD Administration (251)** - The Community Development Administration Division provides management and administrative support for the Building, Planning, Neighborhood Services, and Housing divisions of the department. It also is responsible for developing, maintaining, and disseminating for use by other City departments, developers, outside agencies, and the City's website a variety of monthly, quarterly, and annual reports and other pertinent information generated by the Community Development Department.
- **Planning (252)** - The Planning Division applies planning principles to ensure the sound development and growth of the City. Planning administers and interprets the City's various planning and zoning codes and assists individuals and businesses with development plans. The Planning Division processes PUDs, Zoning, Subdivisions, Land Use Plan Amendments, Conditional Use Permits, Variances, and Use-by-Permits.
- **Community Well-Being (253)** - The Community Well-Being Division coordinates information and referral services, outreach, and programming to reach individuals and families needing services and support within Commerce City by collaborating with city departments and external organizations. The Community Well-Being Division develops programs, initiatives, and solutions to address poverty, homelessness, neighborhood, and race equity that serve and elevate vulnerable populations through effective communications and community engagement with a wide range of audiences at a strategic level.
- **Building Safety (254)** - The Building Safety Division is responsible for enforcement of the City's adopted building codes for all new buildings and alterations to existing buildings. Primary functions include reviewing construction plans for compliance with adopted codes, processing and issuing building permits, and conducting inspections during construction to ensure projects comply with the City's adopted building codes.
- **Code Enforcement (330)** - The Code Enforcement Division is responsible for the fair, consistent, and equitable enforcement of the codes and ordinances about code, zoning, and property maintenance violations. Code Enforcement strives to be a dynamic and committed partner in maintaining vibrant neighborhoods through pro-active education and enforcement. The primary goal is to gain voluntary compliance through community education and enforcement to maintain and improve the image of Commerce City.
- **Housing Authority (245)** - The Housing Authority is responsible for the administration of the Section 8 Housing Choice Voucher Program, home rehabilitation program, down payment/closing costs assistance, and collaborating with developers for the construction and rehabilitation of affordable housing.
- **CDBG (255)** - The Community Development Block Grant (CDBG) Division administers funding from Housing and Urban Development (HUD). The primary functions of the CDBG Division are citizen outreach, interagency coordination, project planning, grant application, project coordination, grant administration, and progress reporting. The CDBG division is also responsible for furthering fair housing and equal opportunities within the City's CDBG program.

# COMMUNITY DEVELOPMENT

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## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### 1.2. Revise city plans and codes, as needed, to achieve the vision

1.2.1. Review city plans and codes

1.2.2. Hold a workshop to discuss updates to the plans and codes that would support the achievement of the vision

1.2.3. Make Proposed Edits and Changes

1.2.4. Present proposed updates to the City Council for approval

### 2.2. Include provision for fire safety in the Land Development Code

2.2.1. Review the Land Development Code

2.2.2. Add provisions for fire safety that are consistent with state law

2.2.3. Present the new provisions to City Council for approval

### 2.6 Promote environmental and sustainability practices in the community that protect and restore water quality, air quality, and public health

2.6.1. Conduct an energy audit of City properties and make needed modifications to the facilities by coordinating with the Colorado Department of Energy Office's Energy Performance Contracting Program (EPC).

2.6.2. Complete the Greenhouse Gas Emissions study for municipal operations by coordinating with contractor

2.6.3. Present findings of the Environmental Policy Advisory Committee (EPAC) and develop strategies to implement recommendations

2.6.4. Develop and present new sustainable operations practices with the Municipal Sustainability Committee

### 4.2. Support the growth of the City using a net-zero approach strengthened by amendments to the building code that encourage the use of sustainable materials

4.2.1. Utilize \$83,000 of Derby Catalyst funds for district improvements to partner with the private sector in providing needed resources to a critical redevelopment area by December 31, 2022

4.2.2. Approve Planned Unit Development (PUD) Development Permits for Mile High Greyhound Park (MHGP) Sub Areas D1 and F1 prior to July 1, 2022

### 4.3. Address the full spectrum of housing needs (homelessness to affordable to market-rate) through creative initiatives to accommodate quality of living and demand with a balanced solution

4.3.1. Adopt at least one update to the Land Development Code in 2022

4.3.2. Provide effective zoning administration to citizen inquiries by completing zoning and marijuana verifications within 30 days of receipt

4.3.3. Develop fast track process to allow same-day reviews for small, non-complex commercial projects

4.3.4. Develop online access to city documents/publications



# COMMUNITY DEVELOPMENT

## DEPARTMENT REVENUES

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Charges for Services	\$ 1,386,104	\$ 1,085,400	\$ 541,553	\$ 896,158	-17%
Licenses/Permits	\$ 3,780,047	\$ 3,101,066	\$ 2,692,064	\$ 3,328,953	7%
Reimbursed By Others	\$ 79,666	\$ 42,426	\$ 77,572	\$ 79,293	87%
<b>Total</b>	<b>\$ 5,245,816</b>	<b>\$ 4,228,892</b>	<b>\$ 3,311,189</b>	<b>\$ 4,304,404</b>	<b>2%</b>

## EXPENDITURES BY TYPE

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Salaries	\$ 2,486,490	\$ 3,261,845	\$ 2,063,490	\$ 4,223,352	29%
Benefits	\$ 342,889	\$ 384,881	\$ 288,600	\$ 1,144,820	197%
Contract Services	\$ 453,079	\$ 393,721	\$ 278,630	\$ 262,900	-33%
Services & Charges	\$ 1,232,769	\$ 1,590,422	\$ 1,416,802	\$ 2,250,861	42%
Materials & Supplies	\$ 64,438	\$ 48,084	\$ 27,888	\$ 77,900	62%
<b>Total</b>	<b>\$ 4,519,666</b>	<b>\$ 5,678,953</b>	<b>\$ 4,075,409</b>	<b>\$ 7,959,833</b>	<b>40%</b>

## EXPENDITURES BY DIVISION

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Housing	\$ 249,117	\$ 333,924	\$ 193,496	\$ 692,457	107%
Administration	\$ 593,530	\$ 746,703	\$ 485,995	\$ 836,836	12%
Planning	\$ 1,427,706	\$ 1,605,172	\$ 1,321,504	\$ 1,897,597	18%
Community Well-Being	\$ -	\$ -	\$ -	\$ 272,810	100%
Building Safety	\$ 1,552,366	\$ 1,915,649	\$ 1,429,312	\$ 2,836,385	48%
CDBG	\$ 35,082	\$ 129,499	\$ 28,647	\$ 127,095	-2%
Code Enforcement	\$ 721,865	\$ 948,006	\$ 616,455	\$ 1,296,653	37%
<b>Total</b>	<b>\$ 4,519,666</b>	<b>\$ 5,678,953</b>	<b>\$ 4,075,409</b>	<b>\$ 7,959,833</b>	<b>40%</b>

# COMMUNITY DEVELOPMENT

## SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Housing	Increase due to addition of a emergency rental assistance fund and salary, benefits and allocation increase. Added 1.0 FTE Housing and Grants coordinator, but moved Community Navigator to Community Well-Being Division.	\$ 358,533
Administration	Increase primarily due to salary, benefits and allocations increase	\$ 90,133
Planning	Increase due to 2.0 FTE Senior Planner/Planner I positions in 2022 Re-appropriations and 1.0 FTE Senior Planner for 2023. Additional 2023 increases due to salary, benefits and allocations increase and Environmental Consultant funds.	\$ 292,425
Community Well-Being	Increase due to creation of a new division for 2023. Addition of 1.0 FTE Community Well-Being Manager and transfer of 1.0 Family Navigator and 1.0 Homless Navigator from Housing Division and Parks Recreation and Golf Department	\$ 272,810
Building Safety	Increase due to 2.0 FTE Building Inspectors II in 2022 Re-Appropriations and 3.0 FTE Building Inspector I/Building Inspector/Permit Tech III. Apprentice in 2023. Additional 2023 increases due to salary, benefits and allocations increase and additional Overtime funds.	\$ 920,736
CDBG	Decrease primarily associated with a removal of a one time add in 2022.	\$ (2,404)
Code Enforcement	Increase due to 2.0 FTE Code Enforcement Inspectors. Additional 2023 increases due to salary, benefits and allocations increase.	\$ 348,647
<b>Total - Community Development</b>		<b>\$ 2,280,880</b>

# COMMUNITY DEVELOPMENT

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## CITY OF COMMERCE CITY

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# PUBLIC SAFETY

## DEPARTMENT SUMMARY

### Department Divisions

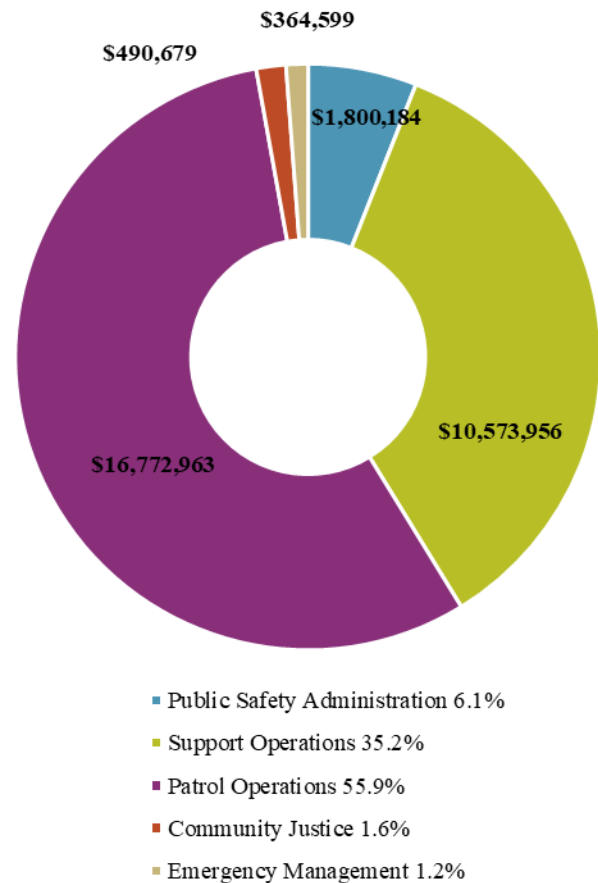
- Administration
- Support Operations
- Patrol Operations
- Community Justice
- Emergency Management

### Key Responsibilities

- Provide law enforcement services to the residents, businesses, and visitors to Commerce City
- Patrol Services
- Investigate Crime and complete crime reporting requirements
- File cases and coordination with the District Attorney's office in the prosecution of criminals
- Enforce municipal codes and other criminal laws
- Maintain and distribute police reports to members of the public, courts, and other City departments as needed

### 2023 Adopted Budget

Total Revenue	\$1,368,577
Total Expenditures	\$ 30,002,381
Fund Balance	\$0
General Fund Cost	\$28,633,804
% Funded by General Fund	95%



Budgeted FTE	2021	2022	2023
<b>Public Safety</b>	<b>146.00</b>	<b>168.00</b>	<b>176.00</b>
Administration	9.00	9.00	7.00
Support Operations	48.00	50.00	61.00
Patrol Operations	88.00	108.00	107.00
Emergency Management	1.00	1.00	1.00
<b>Totals</b>	<b>146.00</b>	<b>168.00</b>	<b>176.00</b>



# PUBLIC SAFETY

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## DEPARTMENT MISSION

The Commerce City Police Department is committed to displaying and holding ourselves accountable to our five core values every day in every interaction:

- Trust
- Respect
- Excellence
- Leadership
- Restraint

## DEPARTMENT OVERVIEW

- **PS Administration (301)** – The Public Safety Administration Division consists of administrative personnel as well as the Professional Standards Unit. Administration is responsible for coordination of the department, budget, and coordination of job duties for support staff. Professional Standards is responsible for the investigation of personnel complaints, recruitment, hiring of new officers, and department training.
- **Support Operations (302)** – The Support Operations Division encompasses a number of units. The various units within the division have quality personnel for criminal and complex investigations. Other personnel within the unit provide technical support such as crime scene investigation, assistance referrals to crime victims, geographical profiling to identify criminal patterns, processing and storing of evidence, processing and storing of all police department records and reports, along with building a partnership with youth and schools in our community. The entire unit is committed to quality service to the relationships we serve.
- **Patrol Operations (303)** – Patrol Operations provides first response to residents' requests for emergency and non-emergency incidents. By using a combination of patrol techniques including enforcement of laws, education, and community partnerships, patrol is responsible for the intervention, suppression, and prevention of crime, traffic flow, traffic safety, and enforcement; all intended to make citizens feel safe as well as to be safe.
- **Community Justice (306)** – Community Justice provides a variety of programs including: contract services for court appointed attorneys and interpreters, teen court, crime prevention materials, operating supplies and uniforms for Police Explorers, National Night Out, Adams County Juvenile Center, and outside services for the victim advocate program.
- **Emergency Management (308)** – The mission of the Commerce City Office of Emergency Management (OEM) is to build a resilient community, and to create and maintain the ability to bring all needed resources to bear during a crisis, in minimum time and with maximum effectiveness. In order to accomplish this mission, the Office of Emergency Management oversees and manages several different programs and resources.

# PUBLIC SAFETY

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## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### **2.1. Increase investment in law enforcement**

- 2.1.1. Research best practices in law enforcement
- 2.1.2. Conduct a needs assessment to determine ways to enhance law enforcement
- 2.1.3. Estimate the resources needed to invest in, and make improvements to law enforcement
- 2.1.4. Present findings to City Council for approval

### **2.3. Become a model city for public safety using best practices**

- 2.3.1. Research public safety best practices
- 2.3.2. Survey public safety staff to seek feedback on ways to improve public safety service delivery
- 2.3.3. Determine which best practices are not already in place in Commerce City
- 2.3.4. Update policies and procedures and train staff, to incorporate and implement public safety best practices

### **2.4. Support the growth and evolution of the Police Department**

- 2.4.1. Assess professional development and staffing needs
- 2.4.2. Prioritize the needs of sworn and civilian staff
- 2.4.3. Identify funding to address the needs

### **2.5. Improve the efficiency of public safety services through technology**

- 2.5.1. Conduct a needs assessment to determine the kinds of technology improvements that would improve efficiency
- 2.5.2. Estimate funding requirements to implement technological solutions

# PUBLIC SAFETY

## DEPARTMENT REVENUES

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Charges for Services	\$ 341,290	\$ 281,929	\$ 298,927	\$ 294,174	4%
Fines & Forfeitures	\$ 962,113	\$ 620,369	\$ 628,428	\$ 895,724	44%
Reimbursed By Others	\$ 144,159	\$ 228,370	\$ 164,888	\$ 178,679	-22%
<b>Total</b>	<b>\$ 1,447,562</b>	<b>\$ 1,130,668</b>	<b>\$ 1,092,243</b>	<b>\$ 1,368,577</b>	<b>21%</b>

## EXPENDITURES BY TYPE

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Salaries	\$ 12,136,457	\$ 14,352,317	\$ 8,949,358	\$ 15,059,858	5%
Benefits	\$ 1,733,043	\$ 1,871,113	\$ 1,347,968	\$ 3,703,564	98%
Contract Services	\$ 957,939	\$ 865,316	\$ 953,440	\$ 1,475,900	71%
Services & Charges	\$ 6,463,332	\$ 7,977,094	\$ 7,000,173	\$ 9,172,984	15%
Materials & Supplies	\$ 715,732	\$ 850,759	\$ 836,147	\$ 590,075	-31%
<b>Total</b>	<b>\$ 22,006,502</b>	<b>\$ 25,916,599</b>	<b>\$ 19,087,086</b>	<b>\$ 30,002,381</b>	<b>16%</b>

## EXPENDITURES BY DIVISION

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Administration	\$ 1,474,915	\$ 1,753,860	\$ 1,299,155	\$ 1,800,184	3%
Support Operations	\$ 7,754,935	\$ 8,670,597	\$ 6,583,271	\$ 10,573,956	22%
Patrol Operations	\$ 12,006,792	\$ 14,722,216	\$ 10,564,673	\$ 16,772,963	14%
Community Justice	\$ 382,101	\$ 455,755	\$ 355,834	\$ 490,679	8%
Emergency Management	\$ 387,759	\$ 314,171	\$ 284,153	\$ 364,599	16%
<b>Total</b>	<b>\$ 22,006,502</b>	<b>\$ 25,916,599</b>	<b>\$ 19,087,086</b>	<b>\$ 30,002,381</b>	<b>16%</b>

## SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Administration	Increase primarily due to salary, benefits and allocations increase offset by 2.0 FTE moving to Support Operations Division due to department re-organization	\$ 46,324
Support Operations	Increase due to addition of 2.0 FTE Case Support Specialist/Training and Recruiting Technician as well as 9.0 FTE moving to the division due to department re-organization. Additional 2023 increases due to salary, benefits and allocations increases and VHE budget enhancement.	\$ 1,903,359
Patrol Operations	Increase due to addition of 6.0 FTE Police Officers offset by 7.0 FTE moving to Support Operations Division due to departmental re-organization. Additional 2023 increases due to salary, benefits and allocations increases and several contractual increases.	\$ 2,050,747
Community Justice	Increase primarily due to contractual increases.	\$ 34,924
Emergency Management	Increase primarily due to salary, benefits and allocations increases.	\$ 50,428
<b>Total - Public Safety</b>		<b>\$ 4,085,782</b>











# PUBLIC WORKS

## DEPARTMENT SUMMARY

### Department Divisions

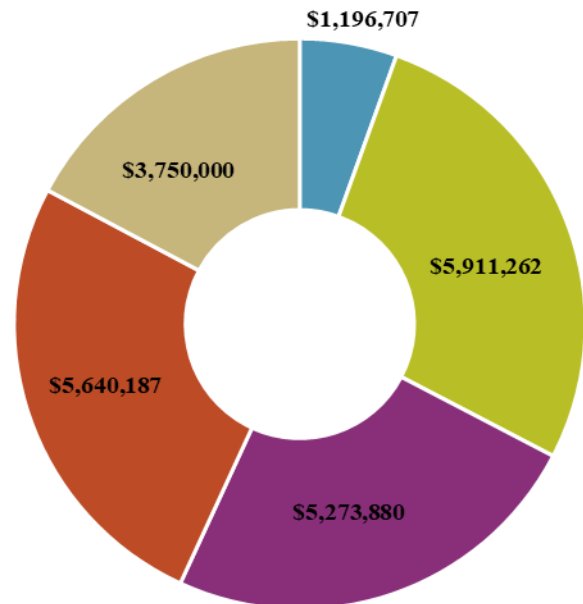
- Public Works Administration
- Street and Traffic Maintenance
- Engineering
- Parks Maintenance
- Refuse Collection

### Key Responsibilities

- Maintain all public infrastructure located within the City's rights-of-way including: the public street network and the public storm water drainage system
- Review development applications for conformance to the Land Development Code and City's engineering standards and specifications
- Manage the City's Municipal Separate Storm Sewer System (MS4) program
- Develop and manage capital improvement projects from initial planning through construction
- Oversee traffic management and maintenance
- Provide snow and ice control
- Provide street sweeping
- Oversee residential garbage and recycling
- Manage and inspect public rights-of-way

### 2023 Adopted Budget

Total Revenue	\$1,386,287
Total Expenditures	\$ 21,772,036
Fund Balance	\$0
General Fund Cost	\$20,385,749
% Funded by General Fund	94%



- Public Works Administration 5.5%
- Street & Traffic Maintenance 27.2%
- Engineering 24.2%
- Parks Maintenance 25.9%
- Refuse Collection 17.2%

Budget FTE	2021	2022	2023
<b>PW - Public Works</b>	<b>71</b>	<b>61</b>	<b>86</b>
Administration	6	6	8
Street Maintenance	23	23	26
Engineering	15	17	21
Parks Maintenance	15	15	31
<b>Totals</b>	<b>59.00</b>	<b>61.00</b>	<b>86.00</b>



# PUBLIC WORKS

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## DEPARTMENT OVERVIEW

- **PW Administration (401)** – Public Works Administration provides administrative and management support for all activities of the Public Works Department including street maintenance, garbage and recycling collection, engineering, capital projects, facility services, and fleet maintenance.
- **Street & Traffic Maintenance (404)** – The Street and Traffic Maintenance Division provides a wide variety of services related to maintaining the City’s roadways. These services include, but are not limited to, mowing of some roadway edges, litter control, street sweeping, snow plowing, roadway sign maintenance and replacement, pavement crack sealing, and striping maintenance. In addition to roadway maintenance, this Division also maintains much of the City’s drainage infrastructure and oversees the contractor performing recycling and garbage collection and disposal.
- **Engineering (409)** – Engineering services include development review and coordination and inspection; traffic and transportation engineering, administration of the Municipal Separate Storm Sewer System (MS4) permit, grading and erosion control, and right-of-way research and mapping. Services also include planning, design, inspection, and construction management of capital projects throughout the City as well as right-of-way permitting and management.
- **Parks Maintenance (410)** – The Parks Maintenance division performs a variety of services related to maintaining the City’s parks, trails, open spaces, and building grounds. These services include, but are not limited to, turf mowing, shrub and flower bed maintenance, tree care, litter control, restroom and shelter cleaning, ball-field maintenance, irrigation system operation and maintenance, and snow removal from City buildings, parking lots, parks, and trails. This Division also provides support to many Recreation Division programs and services, as well as, providing support services for many City sponsored community events. Capital improvement and preservation projects throughout the parks, trails, and open space system are also managed by the Parks Division.
- **Refuse Collection (421)** – A garbage and recycling service contract is administered within the department which includes all qualifying residential units in the City. Service is also provided to all City buildings, as well as parks, and the Buffalo Run Golf Course.

# PUBLIC WORKS

## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### 3.1. Connect trail systems and pedestrian networks to address equity and diverse points of interest along north-south and east-west corridors

3.1.1. Engage community and stakeholders to discuss trail system and pedestrian network connections

3.1.2. Determine which connection points would address equity and diverse points of interest

3.1.3. Develop a timeline to complete trail system connections

### 3.2. Develop a clear definition of "public improvements" for development/redevelopment negotiations to support an appropriate level of infrastructure maintenance

3.2.1. Research potential "public improvement" definitions, to appropriately specify the level of infrastructure maintenance

3.2.2. Draft a definition

3.2.3. Review the definition with City leadership

### 3.3. Leverage infrastructure and transportation to support the needs of a diverse, fiscally, economically, and environmentally sensitive interconnected city

3.3.1. Use existing plans to identify transportation and pedestrian improvements that connect neighborhoods and improves access

3.3.2. Prioritize and incorporate into the Capital Improvement Plan, as needed

3.3.3. Identify other funding source to support the improvements

## DEPARTMENT REVENUES

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Licenses/Permits	\$ 1,323,282	\$ 991,505	\$ 1,250,222	\$ 1,383,787	40%
Reimbursed By Others	\$ 14,230	\$ -	\$ 17,707	\$ -	0%
Unclassified	\$ 3,705	\$ -	\$ 440	\$ 2,500	100%
Total	\$ 1,341,217	\$ 991,505	\$ 1,268,369	\$ 1,386,287	40%

## EXPENDITURES BY TYPE

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Salaries	\$ 4,143,831	\$ 4,185,009	\$ 3,268,174	\$ 6,299,803	51%
Benefits	\$ 622,074	\$ 571,878	\$ 497,290	\$ 1,703,575	198%
Contract Services	\$ 854,327	\$ 1,071,912	\$ 767,247	\$ 881,450	-18%
Services & Charges	\$ 9,090,680	\$ 10,592,724	\$ 7,411,794	\$ 11,671,908	10%
Materials & Supplies	\$ 769,442	\$ 905,321	\$ 643,167	\$ 1,215,300	34%
Total	\$ 15,480,354	\$ 17,326,844	\$ 12,587,672	\$ 21,772,036	26%

# PUBLIC WORKS

## EXPENDITURES BY DIVISION

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Public Works Administration	\$ 651,447	\$ 728,669	\$ 567,002	\$ 1,196,707	64%
Street & Traffic Maintenance	\$ 4,152,758	\$ 5,031,214	\$ 3,762,587	\$ 5,911,262	17%
Engineering	\$ 3,561,864	\$ 3,897,936	\$ 2,640,084	\$ 5,273,880	35%
Parks Maintenance	\$ 3,760,261	\$ 4,269,025	\$ 3,688,742	\$ 5,640,187	32%
Refuse Collection	\$ 3,354,025	\$ 3,400,000	\$ 1,929,258	\$ 3,750,000	10%
<b>Total</b>	<b>\$ 15,480,354</b>	<b>\$ 17,326,844</b>	<b>\$ 12,587,672</b>	<b>\$ 21,772,036</b>	<b>26%</b>

## SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Public Works Administration	Increase due to addition of 2.0 FTE Administrative Specialist II and Administrative Supervisor added for 2023. Additional 2023 increases due to salary, benefits and allocations increase.	\$ 468,038
Street and Traffic Maintenance	Increase due to addition of 2.0 FTE Streets Operations Technicians and 1.0 FTE Streets Project and Program Coordinator added for 2023. Additional 2023 increases due to salary, benefits and allocations increase and enhancements to	\$ 880,048
Engineering	Increase due to addition of 2.0 FTE Project Managers 1.0 FTE Traffic Engineer and a 1.0 FTE Stormwater Inspector for 2023. Additional 2023 increases due to salary, benefits and allocations increase	\$ 1,375,944
Parks Maintenance	Increase due to 16.0 FTE Parks Maintenance Supervisors (2)/Parks Operations Technicians (14) added in 2023. This was offset by a lowering of VHE funds for 2023. Additional 2023 increases due to salary, benefits and allocations increase as well as training increase and enhancements to materials and supplies.	\$ 1,371,162
Refuse Collection	Increase due to contractual increases.	\$ 350,000
<b>Total - Public Works</b>		<b>\$ 4,445,192</b>











# PARKS, RECREATION & GOLF

## DEPARTMENT SUMMARY

### Department Divisions

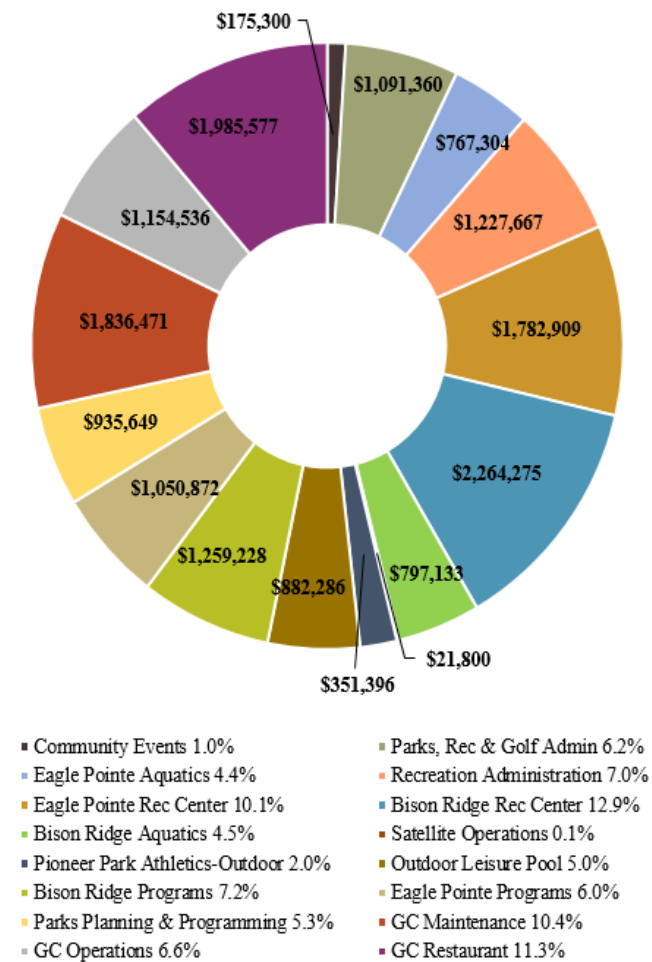
- Community Events
- Parks, Recreation & Golf Administration
- Eagle Pointe Aquatics
- Recreation Administration
- Eagle Pointe Recreation Center
- Bison Ridge Recreation Center
- Bison Ridge Aquatics
- Satellite Operations
- Pioneer Park Athletics-Outdoors
- Outdoor Leisure Pool
- Bison Ridge Programs
- Eagle Pointe Programs
- Parks, Planning & Programming
- Golf Course Maintenance
- Golf Course Operations
- Golf Course Restaurant

### Key Responsibilities

- Plan and direct inclusive recreation programs and services for individuals of all ages and diverse abilities
- Operate and maintain the Eagle Pointe Recreation Center, the Bison Ridge Recreation Center, and Paradise Island
- Acquire, develop, and program all parks, trails, and open space within the City boundaries
- Oversee Buffalo Run Golf Course and the Bison Grill full service restaurant
- Plan, implement, and evaluate programs to meet the needs of citizens of all ages
- Provide department strategic planning

### 2023 Adopted Budget

Total Revenue	\$5,567,299
Total Expenditures	\$17,583,763
Fund Balance	\$0
General Fund Cost	\$12,016,464
% Funded by General Fund	68%



Budgeted FTE	2021	2022	2023
PRG - Parks, Recreation & Golf	56.00	60.00	70.00
Administration	14.00	14.00	14.00
Parks Planning & Programming	4.00	7.00	10.00
Recreation/Golf Programs	38.00	39.00	46.00
Totals	56.00	60.00	70.00



# PARKS, RECREATION & GOLF

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## DEPARTMENT MISSION

The Parks, Recreation, and Golf Department's mission is to create a safe space to play for the entire community through parks, recreation and golf and promote play and the great outdoors to support a healthy community.

## DEPARTMENT OVERVIEW

- **Community Events (235)** – Events planned and/or supported by the Parks, Recreation and Golf Department that have a city-wide impact. Events such as, but not limited to 4th Fest and neighborhood outreaches.
- **Parks, Recreation & Golf Administration (501)** – Under general administrative direction of the Deputy City Manager, the Director of Parks, Recreation, and Golf oversees, plans, and directs the activities and staff of the City's Parks, Recreation, and Golf Department including, inclusion, grants, intergovernmental/non-profit collaboration, procurement, general recreation programs and services for all ages, the recreation centers, Paradise Island, park planning, programming, services and activities, Buffalo Run Golf Course, and the Bison Grill full service restaurant.
- **Eagle Pointe Aquatics (502)** – The Eagle Pointe Recreation Center includes a large swimming pool with slide, therapy pool, and steam room. The indoor pool provides swimmers and non-swimmers alike benefits from the many inclusive activities offered. For the avid swimmer, we offer lap swimming daily. For families and youth, we have open swim times every afternoon as well as in the evenings. For those who simply prefer mild exercise and a slower pace, adult only swim times are offered.
- **Recreation Administration (508)** – The Recreation Administration Division plans, develops and implements a variety of inclusive recreation programs and services for participants of all ages. The Recreation Administration Division contributes to the quality of life in our community, promotes lifelong learning and helps unify the City through our cultural, recreational and wellness programs. The Recreation Administration Division provides safe leisure opportunities, contributes to economic vitality and enhances the quality of our physical environment through our outstanding facilities, programs and services.
- **Eagle Pointe Recreation Center (509)** – The 80,000-square-foot Eagle Pointe Recreation Center offers a wide variety of inclusive health, fitness, creative programs, activities, and classes. This facility includes an Active Adult Center, a dance studio, exercise rooms with fitness equipment, an intergenerational game room, an indoor swimming pool, therapy pool, and steam room, a large weight room/cardio/circuit area, a yoga/spin studio, walking/jogging track, technology room, preschool, two racquetball courts, and three basketball and volleyball courts. The facility also features locker rooms, family locker rooms and child watch, rentable conference rooms, and event spaces.
- **Bison Ridge Recreation Center (510)** – The 108,000-square-foot Bison Ridge Recreation Center offers a wide variety of inclusive health, fitness, creative programs, activities, and classes. This spacious facility includes an indoor leisure pool with an interactive slide and pool party rooms, a gymnasium with walking/jogging track, a weight room/cardio/circuit area, group fitness rooms, a dance/aerobics studio, a gymnastics center, locker rooms, family locker rooms and child watch, a technology room, community rooms/event space, rentable conference rooms, and a catering kitchen.
- **Bison Ridge Aquatics (511)** – Located at the Bison Ridge Recreation Center, the indoor leisure pool provides swimmers and non-swimmers alike benefits from the many inclusive activities offered. For the avid swimmer, lap swimming is offered. For families and youth, the recreation center has open swim times every afternoon, as well as in the evenings. For those who simply prefer mild exercise and a slower pace, the recreation center offers adult only swim times. The indoor pool features lap lanes, a lazy river, playful water elements, and an interactive slide that displays a light show to the tune of a song selected by the user.
- **Satellite Operations (514)** – This area of the budget earmarks funds for a part time position, providing inclusive recreational programming for multiple off-sites including the residents of Conter Estates. Some expenditures are reimbursed in full by the Commerce City Housing Authority.

# PARKS, RECREATION & GOLF

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- **Pioneer Park Athletics-Outdoors (516)** – The City's largest and most feature-filled park, including state of the art baseball/softball fields, batting cages, rentable picnic shelters, a playground, concessions, and a skate park. The park features a perimeter walking/jobbing trail. The City's outdoor leisure pool, Paradise Island, is located within Pioneer Park. Pioneer Park is open year-round, weather permitting.
- **Outdoor Leisure Pool (518)** – Paradise Island is the City's outdoor game-themed leisure pool located at the east end of Pioneer Park. The first of its kind in Commerce City, and a state-of-the-art inclusive aquatic facility, the 2-acre center features:
  - A 5,000-square-foot zero-depth leisure pool
  - Three water slides (speed, body flume and inner tube)
  - A 250-foot lazy river with a variety of sprays and geysers
  - A 1,700-square-foot toddler pool with interactive water features
  - An activities pool for lap lanes, swim lessons and volleyball
  - Shaded areas, play structures, and concessions
- **Bison Ridge Programs (519)** – The Bison Ridge Programs Division implements a variety of inclusive recreation programs and services for participants of all ages. The Bison Ridge Programs Division provides safe leisure opportunities, contributes to economic vitality and enhances the quality of our physical environment through the City's outstanding facilities. Over 1,000 programs are offered City-wide year-round, seven days per week.
- **Eagle Pointe Programs (520)** – The Eagle Pointe Programs Division implements a variety of inclusive recreation programs and services for participants of all ages. The Eagle Pointe Programs Division provides safe leisure opportunities, contributes to economic vitality and enhances the quality of our physical environment through our outstanding facilities. Over 1,000 programs are offered city-wide year-round, seven days per week.
- **Parks Planning & Programming (552)** – Parks Planning performs land acquisition and coordination, preparation and administration of Parks, Trails, and Open Space Grants, completion of parks, trails, open space, recreation facilities, and golf planning studies and comprehensive plan amendments, development of five year capital improvement plans, development review, volunteer coordination, and provides representation for regional or multi-jurisdictional projects and local planning efforts.
- **Golf Course Maintenance (800)** – Buffalo Run Golf Course is the City's 18-hole inclusive championship course opened in 1996. The 200-acre property is maintained by staff following the guidelines of the Golf Course Superintendents Association of America. The Annual Maintenance Plan dictates routine practices related to mowing, aeration, and chemical applications. In addition, Buffalo Run staff maintain the irrigation system throughout the golf course and areas around the clubhouse. Staff also maintain the fleet of golf cars and all mowing equipment at Buffalo Run.
- **Golf Course Operations (810)** – Since opening on August 9, 1996, Buffalo Run Golf Course has added a new dimension in the availability and variety of inclusive recreational opportunities through the City's Parks, Recreation, and Golf Department. Buffalo Run Golf Course offers a number of programs designed to promote active living and healthy lifestyles through the game of golf. Programs at Buffalo Run cater specifically to groups such as veterans, women, men, couples, and juniors with the intent to grow interest in the game of golf. Buffalo Run is also the home site to four high school golf teams, allowing players to use the practice facility and golf course for competition. Professional Golfers' Association (PGA) staff members assist with learning the game of golf through lessons and clinics for players of all abilities.
- **Golf Course Restaurant (810)** – The Bison Grill is a full-service restaurant where customers can choose from a variety of menu items and daily specials, as well as seasonal options throughout the year. Banquet services are also available for weddings, holiday parties, and other special events. The restaurant provides food service for daily golfers as well as walk-in customers throughout the year. It has become a central meeting place for residents of Commerce City.

# PARKS, RECREATION & GOLF

## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### 5.1. Develop a large citywide park that creates an opportunity to connect the Core City and Northern Range

5.1.1. Engage with residents to identify their preferences for a new city park

5.1.2. Identify potential locations and amenities for the new park

5.1.3. Specify resources needed to develop the park

### 5.2. Create entertainment venues that are adjacent to or within city parks to create a lively city where people can work, play, and shop

5.2.1. Engage with residents to identify their preferences for new entertainment venues

5.2.2. Identify potential locations near or within existing city parks

5.2.3. Specify resources needed to create new venues

## DEPARTMENT REVENUES

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Charges for Services	\$ 3,595,050	\$ 2,955,718	\$ 2,814,462	\$ 3,318,663	12%
Donations	\$ 16,603	\$ -	\$ 29,437	\$ -	N/A
Program Revenues	\$ 1,697,400	\$ 2,078,794	\$ 1,892,746	\$ 2,248,636	8%
Reimbursed By Others	\$ 500	\$ -	\$ -	\$ -	N/A
Unclassified	\$ 1,967	\$ -	\$ 2,404	\$ -	N/A
Total	\$ 5,311,520	\$ 5,034,512	\$ 4,739,050	\$ 5,567,299	11%

## EXPENDITURES BY TYPE

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Salaries	\$ 3,481,420	\$ 3,718,869	\$ 2,690,281	\$ 4,661,309	25%
Benefits	\$ 727,023	\$ 508,936	\$ 603,875	\$ 1,365,600	168%
Contract Services	\$ 3,079,421	\$ 4,361,020	\$ 2,987,063	\$ 4,261,866	-2%
Services & Charges	\$ 3,603,327	\$ 4,634,744	\$ 4,199,819	\$ 4,699,077	1%
Materials & Supplies	\$ 1,554,276	\$ 1,970,467	\$ 1,418,932	\$ 2,195,551	11%
Capital Outlay	\$ 141,537	\$ 400,360	\$ 355,882	\$ 400,360	0%
Total	\$ 12,587,003	\$ 15,594,396	\$ 12,255,853	\$ 17,583,763	13%

## EXPENDITURES BY DIVISION

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Community Events	\$ 74,222	\$ 181,821	\$ 68,370	\$ 175,300	-4%
Parks, Rec & Golf Administration	\$ 832,422	\$ 893,420	\$ 746,823	\$ 1,091,360	22%
Eagle Pointe Aquatics	\$ 659,170	\$ 765,055	\$ 689,321	\$ 767,304	0%
Recreation Administration	\$ 947,084	\$ 1,072,951	\$ 816,392	\$ 1,227,667	14%
Eagle Pointe Rec Center	\$ 1,338,880	\$ 1,767,373	\$ 1,407,109	\$ 1,782,909	1%
Bison Ridge Rec Center	\$ 1,752,365	\$ 2,211,794	\$ 1,927,292	\$ 2,264,275	2%
Bison Ridge Aquatics	\$ 571,643	\$ 841,517	\$ 541,029	\$ 797,133	-5%
Satellite Operations	\$ 7,652	\$ 26,561	\$ 13,616	\$ 21,800	-18%
Pioneer Park Athletics-Outdoor	\$ 239,888	\$ 289,658	\$ 197,166	\$ 351,396	21%
Outdoor Leisure Pool	\$ 784,480	\$ 880,785	\$ 758,734	\$ 882,286	0%
Bison Ridge Programs	\$ 665,464	\$ 1,083,923	\$ 675,198	\$ 1,259,228	16%
Eagle Pointe Programs	\$ 656,779	\$ 1,049,883	\$ 566,765	\$ 1,050,872	0%
Parks Mnt/Planning & Programming	\$ 301,344	\$ 631,567	\$ 394,919	\$ 935,649	48%
GC Maintenance	\$ 1,291,465	\$ 1,275,087	\$ 1,082,823	\$ 1,836,471	44%
GC Operations	\$ 839,384	\$ 964,713	\$ 989,016	\$ 1,154,536	20%
GC Restaurant	\$ 1,624,761	\$ 1,658,288	\$ 1,339,157	\$ 1,985,577	20%
Total	\$ 12,587,003	\$ 15,594,396	\$ 12,255,853	\$ 17,583,763	13%



# PARKS, RECREATION & GOLF

## SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Community Events	Decrease due to lower needs for variousus purchased services and charges in 2023.	\$ (6,521)
Parks, Recreation & Golf Administration	Increase primarily due to 2023 salary and benefits, allocations, and outside services increases.	\$ 197,940
Eagle Pointe Aquatics	Increase primarily due to 2023 allocation increases.	\$ 2,249
Recreation Administration	Increase primarily due to 2023 salary, benefits, and allocation increases.	\$ 154,716
Eagle Pointe Recreation Center	Increase primarily due to 2023 salary, benefits, and allocation increases.	\$ 15,536
Bison Ridge Recreation Center	Increase primarily due to 2023 salary, benefits, and allocation increases.	\$ 52,481
Bison Ridge Aquatics	Decrease primarily due to a reduction in Lifeguard and Private Instructor salaries to be inline with prior year actual expense trends and operating supplies in 2023.	\$ (44,384)
Satellite Operations	Decrease due to 2023 reduction in Conter Estates salaries to be inline with prior year actual expense trends.	\$ (4,761)
Pioneer Park Athletics-Outdoor	Increase due to allocation increases in 2023.	\$ 61,738
Outdoor Leisure Pool	New in 2023 is the addition of 1.0 FTE Recreation Coordinator - Aquatics position. Decreases to the 2023 budget include Lifeguard salaries, benefits and operating supplies.	\$ 1,501
Bison Ridge Programs	Increase due to 1.0 FTE Recreation Coordinator - Special Events position from 2022 Reappropriations and 1.0 FTE Recreation Coordinator - Fitness position in 2023. Additional 2023 budget increase due to allocations.	\$ 175,305
Eagle Pointe Programs	Increase in 2023 budget due to allocations while there were decreases to salary and operating supplies.	\$ 989
Parks Planning & Programming	Increase due to 1.0 FTE Parks, Recreation, and Golf Planning, Design, and Strategic Initiatives Manager position and 1.0 FTE Park Ranger Supervisor from 2022 Reappropriations and 2.0 FTE Park Ranger positions in 2023. Additional 2023 budget increase due to electronic citations for Park Rangers, allocations, uniforms, and operating equipment. In 2023, 1.0 FTE Community Navigator position moved from the Parks, Recreation and Golf department to Community Development Department.	\$ 304,082
Golf Course Maintenance	Increase due 1.0 FTE 2nd Assistant Golf Course Maintenance Supervisor in 2023. This was offset by a lowering of Variable Hour Employee (VHE) funding for 2023. Additional 2023 budget increases for golf course maintenance equipment, fertilizer/chemicals, allocations, and utilities.	\$ 561,384
Golf Course Operations	Increase due to 1.0 FTE Assistant Golf Professional in 2023. This was offset by a lowering of VHE fund for 2023. Additional 2023 budget increases for allocations, advertising, and credit card fees.	\$ 189,823
Golf Course Restaurant	Increase due to 1.0 FTE Lead Cook position in 2022 Reappropriations. Additional 2023 budget increases for salary, benefits, allocations, and operating supplies.	\$ 327,289
<b>Total - Parks, Recreation &amp; Golf</b>		<b>\$ 1,989,367</b>

# PARKS, RECREATION & GOLF

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## CITY OF COMMERCE CITY

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INTERNAL SERVICE FUND -  
FACILITY SERVICES



# INTERNAL SERVICE FUND FACILITY SERVICES

## INTERNAL SERVICE FUND SUMMARY

Facility Services is a function of the Public Works Department, however, this service area is maintained as a separate internal service fund outside of the General Fund, where the Public Works Department resides.

### Key Responsibilities

- Provide maintenance, custodial services, and construction services for municipal buildings including the Civic Center, the Municipal Service Center, Recreation Centers, Buffalo Run Golf Course, and other City buildings
- Coordinate and oversee all interior and exterior facility repairs, remodeling, and construction projects, preventative maintenance services, life/safety inspections, and cleaning contract services for City facilities

### 2023 Adopted Budget

Total Revenue	\$ 3,699,056
Total Expenditures	\$ 3,699,056
Fund Balance	\$0
General Fund Cost	\$0
% Funded by General Fund	0%



■ Facility Services 100.0%

Budget FTE	2021	2022	2023
FAC - Public Works	6.00	6.00	7.00
Facility Services	6.00	6.00	7.00
<b>Totals</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>

# INTERNAL SERVICE FUND FACILITY SERVICES

## FUND OVERVIEW

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	<b>1,496,964</b>	<b>1,663,994</b>		<b>1,663,994</b>
<b>Revenues</b>				
Charges for services	\$ 2,793,451	\$ 3,430,303	\$ 3,430,303	\$ 3,699,056
Investment earnings	\$ (5,300)	\$ -	\$ 5,616	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>Transfers In</b>				
General fund	\$ 650,578	\$ -	\$ 559,980	\$ -
Retained earnings	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>3,438,729</b>	<b>3,430,303</b>	<b>3,995,899</b>	<b>3,699,056</b>
<b>Expenditures</b>				
Administration and operations	\$ 3,271,699	\$ 3,163,143	\$ 2,480,553	\$ 3,514,056
Improvements	\$ -	\$ 267,160	\$ 73,077	\$ 185,000
<b>Total Expenditures</b>	<b>3,271,699</b>	<b>3,430,303</b>	<b>2,553,630</b>	<b>3,699,056</b>
<b>Total Ending Fund Balance</b>	<b>1,663,994</b>	<b>1,663,994</b>		<b>1,663,994</b>



# INTERNAL SERVICE FUND FACILITY SERVICES

## FUND REVENUES

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Allocated Charges for Services	\$ 2,793,451	\$ 3,430,303	\$ 3,430,303	\$ 3,699,056	8%
Earnings on Investments	\$ (5,300)	\$ -	\$ 5,616	\$ -	0%
Transfer	\$ 650,578	\$ -	\$ 559,980	\$ -	0%
<b>Total</b>	<b>\$ 3,438,729</b>	<b>\$ 3,430,303</b>	<b>\$ 3,995,899</b>	<b>\$ 3,699,056</b>	<b>8%</b>

## EXPENDITURES BY TYPE

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Salaries	\$ 412,820	\$ 434,474	\$ 200,958	\$ 507,859	17%
Benefits	\$ 60,528	\$ 55,024	\$ 31,957	\$ 121,379	121%
Contract Services	\$ 61,256	\$ 60,000	\$ 67,520	\$ 60,000	0%
Services & Charges	\$ 2,293,257	\$ 2,306,639	\$ 1,829,826	\$ 2,402,818	4%
Materials & Supplies	\$ 273,674	\$ 135,974	\$ 220,349	\$ 248,600	83%
Capital Outlay	\$ -	\$ 267,160	\$ 73,077	\$ 185,000	-31%
Depreciation	\$ 170,162	\$ 171,032	\$ 129,943	\$ 173,400	1%
<b>Total</b>	<b>\$ 3,271,699</b>	<b>\$ 3,430,303</b>	<b>\$ 2,553,630</b>	<b>\$ 3,699,056</b>	<b>8%</b>

## SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Facility Services	Increase due to 1.0 FTE Project Program Coordinator added in 2022 Re-appropriations. Additional 2023 increases due to salary, benefits and allocations increase.	\$ 268,753
<b>Total - Facility Services</b>		<b>\$ 268,753</b>

# INTERNAL SERVICE FUND FACILITY SERVICES

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## CITY OF COMMERCE CITY

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INTERNAL SERVICE FUND -  
FLEET MANAGEMENT



# INTERNAL SERVICE FUND FLEET MANAGEMENT

## INTERNAL SERVICE FUND SUMMARY

Fleet Management is a function of the Public Works Department, however, this service area is maintained as a separate internal service fund outside of the General Fund, where the Public Works Department resides.

### Key Responsibilities

- Provide preventive maintenance and repair services for all City automobiles, trucks, and heavy equipment, as well as smaller equipment and motorized tools, excluding Buffalo Run Golf Course
- Procure all new vehicles and most motorized equipment and place those items into service

### 2023 Adopted Budget

Total Revenue	\$ 8,072,179
Total Expenditures	\$ 8,072,179
Fund Balance	\$0
General Fund Cost	\$0
% Funded by General Fund	0%



Budget FTE	2021	2022	2023
FLT - Public Works	6.00	6.00	7.00
600 - Fleet Management	6.00	6.00	7.00
<b>Totals</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>

# INTERNAL SERVICE FUND FLEET MANAGEMENT

## FUND OVERVIEW

	2021 Actual		2022 Adopted		As of 9/30/22		2023 Budget
<b>Beginning Fund Balance</b>		<b>8,162,874</b>		<b>8,309,982</b>			<b>8,309,982</b>
<b>Revenues</b>							
Charges for services	\$	4,094,926	\$	5,040,860	\$	5,040,860	\$ 5,686,467
Investment earnings	\$	(29,499)	\$	-	\$	28,831	\$ -
Sale of fixed asset	\$	148,194	\$	-	\$	390,231	\$ -
Miscellaneous	\$	111,806	\$	-	\$	24,365	\$ -
<b>Transfer In</b>							
Retained earnings	\$	-	\$	1,163,050	\$	-	\$ 2,385,712
<b>Total Revenues</b>		<b>4,325,427</b>		<b>6,203,910</b>		<b>5,484,287</b>	<b>8,072,179</b>
<b>Expenditures</b>							
Administration and operations	\$	4,178,319	\$	4,815,415	\$	3,013,951	\$ 5,686,467
Vehicles and Equipment	\$	-	\$	1,388,495	\$	287,450	\$ 1,868,712
<b>Transfers Out</b>							
CIPP Fund	\$	-	\$	-	\$	-	\$ 517,000
<b>Total Expenditures</b>		<b>4,178,319</b>		<b>6,203,910</b>		<b>3,301,401</b>	<b>8,072,179</b>
<b>Total Ending Fund Balance</b>		<b>8,309,982</b>		<b>8,309,982</b>			<b>8,309,982</b>



# INTERNAL SERVICE FUND FLEET MANAGEMENT

## FUND REVENUES

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Allocated Charges for Services	\$ 4,094,926	\$ 5,040,860	\$ 5,040,860	\$ 5,686,467	13%
Earnings on Investments	\$ (29,499)	\$ -	\$ 28,831	\$ -	0%
Fund Balance Transfer	\$ -	\$ 1,163,050	\$ -	\$ 2,385,712	105%
Gain/Loss on Sale	\$ 148,194	\$ -	\$ 390,231	\$ -	0%
Insurance Proceeds	\$ 72,389	\$ -	\$ 4,171	\$ -	0%
Reimbursed By Others	\$ 3,950	\$ -	\$ 1,005	\$ -	0%
Taxes	\$ 35,466	\$ -	\$ 19,189	\$ -	0%
Transfer	\$ -	\$ -	\$ 90,000	\$ -	0%
<b>Total</b>	<b>\$ 4,325,427</b>	<b>\$ 6,203,910</b>	<b>\$ 5,574,287</b>	<b>\$ 8,072,179</b>	<b>30%</b>

## EXPENDITURES BY TYPE

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Salaries	\$ 352,527	\$ 376,208	\$ 269,415	\$ 485,777	29%
Benefits	\$ 49,238	\$ 50,626	\$ 37,447	\$ 136,546	170%
Contract Services	\$ 5,911	\$ 4,000	\$ 1,679	\$ 4,000	0%
Services & Charges	\$ 272,162	\$ 479,776	\$ 355,046	\$ 1,041,926	117%
Materials & Supplies	\$ 2,564,025	\$ 2,687,254	\$ 1,733,015	\$ 3,162,639	18%
Capital Outlay	\$ -	\$ 1,388,495	\$ 287,450	\$ 1,868,712	35%
Depreciation	\$ 934,457	\$ 1,217,551	\$ 617,348	\$ 1,372,579	13%
<b>Total</b>	<b>\$ 4,178,319</b>	<b>\$ 6,203,910</b>	<b>\$ 3,301,401</b>	<b>\$ 8,072,179</b>	<b>30%</b>

## SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Fleet Management	Increase due to 1.0 FTE Construction Administrator(Limited Term) added in 2022 Re-appropriations. Additional 2023 increases due to salary, benefits and allocations increase as well as increases to materials and supplies and capital outlay.	\$ 1,868,269
<b>Total - Fleet Management</b>		<b>\$ 1,868,269</b>

# INTERNAL SERVICE FUND FLEET MANAGEMENT

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## CITY OF COMMERCE CITY

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# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## INTERNAL SERVICE FUND SUMMARY

Information Technology is a stand-alone Department, however, this service area is maintained as a separate internal service fund outside of the General Fund.

### Department Divisions

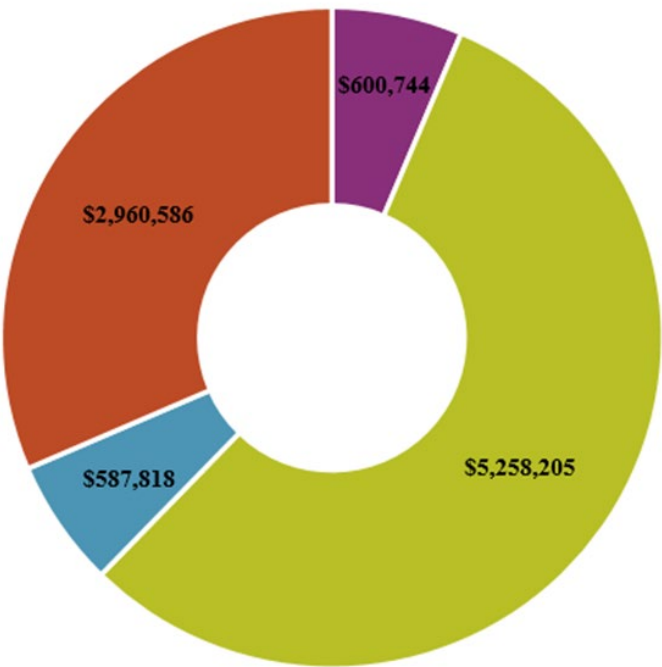
- Information Technology Administration
- Information Technology Operations
- Geographic Information Systems
- Application and Business Services

### Key Responsibilities

- Provide leadership in the acquisition, implementation, support, and ongoing maintenance of technology used by the City
- Oversee the City IT Strategic Plan
- Manage the City’s technology infrastructure services
- Maintain and support all Geographic Information Services (GIS) data
- Provide application and software support to City departments

### 2023 Adopted Budget

Total Revenue	\$ 9,407,353
Total Expenditures	\$ 9,407,353
Fund Balance	\$0
General Fund Cost	\$0
% Funded by General Fund	0%



- IT Administration 6.4%
- IT Operations 55.9%
- Geographic Information Systems 6.2%
- Application & Business Services 31.5%

Budgeted FTE	2021	2022	2023
IT - Information Technology	21.00	25.00	30.00
IT Technology Administration	2.00	2.00	3.00
IT Operations	9.00	11.00	13.00
Geographic Business Services	5.00	5.00	5.00
Application and Business Services	5.00	7.00	9.00
Totals	21.00	25.00	30.00

# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## FUND OVERVIEW

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	<b>\$ 5,605,573</b>	<b>\$ 5,836,533</b>		<b>\$ 5,836,533</b>
<b>Revenues</b>				
User charges	\$ 5,200,833	\$ 6,672,089	\$ 6,672,089	\$ 8,107,353
Investment earnings	\$ (55,575)	\$ -	\$ 40,716	\$ -
Miscellaneous	\$ -	\$ -	\$ 2,070	\$ -
<b>Transfer In</b>				
General Fund	\$ 105,872	\$ -	\$ 133,477	\$ -
Retained earnings	\$ -	\$ 193,000	\$ -	\$ 1,300,000
<b>Total Revenues</b>	<b>\$ 5,251,130</b>	<b>\$ 6,865,089</b>	<b>\$ 6,848,352</b>	<b>\$ 9,407,353</b>
<b>Expenditures</b>				
Administration	\$ 2,736,698	\$ 3,337,971	\$ 1,938,683	\$ 4,298,353
Capital outlay	\$ 2,283,472	\$ 3,334,118	\$ 1,833,803	\$ 3,809,000
<b>Transfers Out</b>				
CIPP Fund	\$ -	\$ 193,000	\$ 193,000	\$ 1,300,000
<b>Total Expenditures</b>	<b>\$ 5,020,170</b>	<b>\$ 6,865,089</b>	<b>\$ 3,965,486</b>	<b>\$ 9,407,353</b>
<b>Total Ending Fund Balance</b>	<b>\$ 5,836,533</b>	<b>\$ 5,836,533</b>		<b>\$ 5,836,533</b>



# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## DEPARTMENT MISSION

The Department of Information Technology's mission is to plan, develop, support, and maintain the information services and technologies needed to successfully achieve the City's mission.

## DEPARTMENT OVERVIEW

- **Information Technology Administration (651)** - The Information Technology Administration Division provides management and administrative support for the Operations, Geographic Information Systems, and Application/Business Services divisions of the department. This division is also responsible for leadership in the overall City IT Strategic Plan.
- **Information Technology Operations (652)** - The Information Technology Operations Division provides service desk support and infrastructure management for all City departments. This division is responsible for providing service desk support via email, phone, web-based requests. In addition, this division manages the City's infrastructure services including voice and data services for all City departments.
- **Geographic Information Services (653)** - The Information Technology Geographic Information Services (GIS) Division provides mapping technologies to improve the City's planning and decision-making process as well as provide public information. This division is responsible for maintaining all GIS services and providing staff training and technical support on GIS technologies.
- **Application and Business Services (654)** - The Information Technology Application and Business Services Division provides application and business analyst support to City departments. This division is responsible for providing leadership in acquiring, deploying and maintaining the City's application services. The division is also responsible for business analyst services, enterprise application management, training, and technical project management.

## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### 6.3. Leverage technological systems to increase efficiency and effectiveness in the organization

- 6.3.1. Implement new technology projects
- 6.3.2. Evaluate existing IT systems
- 6.3.3. Expand usage of current IT systems
- 6.3.4. Protect technology systems and services from major cybersecurity threats

## FUND/DEPARTMENT REVENUE

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Allocated Charges for Services	\$ 5,200,833	\$ 6,672,089	\$ 6,672,089	\$ 8,107,353	22%
Earnings on Investments	\$ (55,575)	\$ -	\$ 40,716	\$ -	0%
Fund Balance Transfer	\$ -	\$ 193,000	\$ -	\$ 1,300,000	574%
Transfer	\$ 105,872	\$ -	\$ 133,477	\$ -	0%
Unclassified	\$ -	\$ -	\$ 2,070	\$ -	0%
Total	\$ 5,251,130	\$ 6,865,089	\$ 6,848,352	\$ 9,407,353	37%

# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## EXPENDITURES BY TYPE

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Salaries	\$ 1,681,140	\$ 2,329,257	\$ 1,149,872	\$ 2,922,083	25%
Benefits	\$ 234,653	\$ 273,001	\$ 157,828	\$ 593,049	117%
Contract Services	\$ 78,497	\$ 55,200	\$ 73,679	\$ 92,900	68%
Services & Charges	\$ 538,530	\$ 805,903	\$ 608,511	\$ 1,930,321	140%
Materials & Supplies	\$ 81,417	\$ 262,489	\$ 70,993	\$ 323,998	23%
Capital Outlay	\$ 2,251,874	\$ 3,139,239	\$ 1,817,225	\$ 3,545,002	13%
Depreciation	\$ 154,060	\$ -	\$ 87,377	\$ -	N/A
<b>Total</b>	<b>\$ 5,020,172</b>	<b>\$ 6,865,089</b>	<b>\$ 3,965,486</b>	<b>\$ 9,407,353</b>	<b>37%</b>

## EXPENDITURES BY DIVISION

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
IT Administration	\$ 285,174	\$ 444,310	\$ 226,992	\$ 600,744	35%
IT Operations	\$ 2,737,692	\$ 3,563,875	\$ 2,041,190	\$ 5,258,205	48%
Geographic Information Systems	\$ 324,571	\$ 537,165	\$ 257,858	\$ 587,818	9%
Application & Business Services	\$ 1,672,736	\$ 2,319,739	\$ 1,439,446	\$ 2,960,586	28%
<b>Total</b>	<b>\$ 5,020,172</b>	<b>\$ 6,865,089</b>	<b>\$ 3,965,486</b>	<b>\$ 9,407,353</b>	<b>37%</b>

## SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
IT Administration	Increase due to 1.0 Administrative Specialist III position, salary, benefits, and allocations in 2023.	\$ 156,434
IT Operations	Increase due to 1.0 FTE IT Technician position, 1.0 FTE Senior Desk Analyst position, salary, benefits, and overtime expense, contractual services, allocations, cell phone maintenance/service, and hardware and software replacement and maintenance in 2023.	\$ 1,694,330
Geographic Information Systems	Increase primarily due to 2023 salary, benefits, and allocation increases.	\$ 50,653
Application & Business Services	Increase due to 1.0 Business Analyst/Application Analyst position, 1.0 Senior IT Project and Program Manager position, salary, benefits, allocations, and office renovation in 2023.	\$ 640,847
<b>Total - Information Technology</b>		<b>\$ 2,542,264</b>











# INTERNAL SERVICE FUND BENEFITS

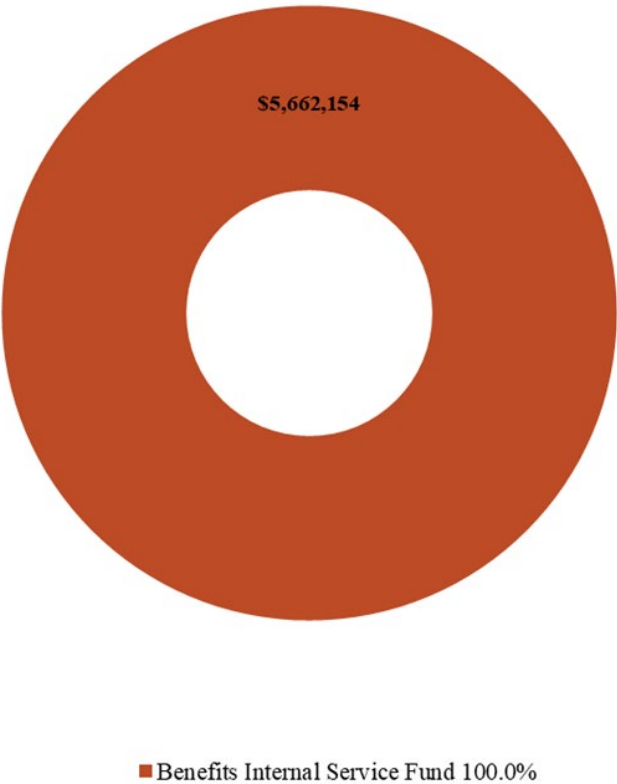
## INTERNAL SERVICE FUND SUMMARY

The Benefits Internal Service Fund was created in 2022 for use beginning in 2023 to account for employees’ medical benefits provided to all departments of the City.

### Key Responsibilities

- Provide for employees’ medical benefits
- Beginning January 1, 2023, the City is shifting from a fully insured medical insurance plan to a self-funded medical insurance plan
- The City subsidizes a portion of the medical plan with cost-share responsibilities from employees
- Prior to 2023, this function was housed in the Internal Services Division of the Finance Department, which is where all non-medical insurance employee benefits still remain
- The Benefits Internal Services Fund does not contain any FTE

2023 Adopted Budget	
Total Revenue	\$ 5,662,154
Total Expenditures	\$ 5,662,154
Fund Balance	\$0
General Fund Cost	\$0
% Funded by General Fund	0%



Budgeted FTE	2021	2022	2023
BEN - HR	.00	.00	.00
Benefits Internal Service Fund	0.00	0.00	0.00
Totals	.00	.00	.00

# INTERNAL SERVICE FUND BENEFITS

## FUND REVENUES

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	\$ -	\$ -		\$ -
<b>Revenues</b>				
Allocated Charges for Services	\$ -	\$ -	\$ -	\$ 5,662,154
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ 5,662,154
<b>Expenditures</b>				
Insurance - Admin Fee/Health	\$ -	\$ -	\$ -	\$ 214,302
Insurance - Stop Loss/Health	\$ -	\$ -	\$ -	\$ 597,227
Insurance- Health	\$ -	\$ -	\$ -	\$ 4,850,625
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ 5,662,154
<b>Total Ending Fund Balance</b>	\$ -	\$ -		\$ -

## FUND REVENUES

	2022 Actual	Adopted 2022	As of 9/30/22	2023 Budget	% Change
Allocated Charges for Services	\$ -	\$ -	\$ -	\$ 5,662,154	N/A
<b>Total</b>	\$ -	\$ -	\$ -	\$ 5,662,154	N/A

## EXPENDITURES BY TYPE

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget	% Change
Insurance - Admin Fee/Health	\$ -	\$ -	\$ -	\$ 214,302	N/A
Insurance - Stop Loss/Health	\$ -	\$ -	\$ -	\$ 597,227	N/A
Insurance - Health	\$ -	\$ -	\$ -	\$ 4,850,625	N/A
<b>Total</b>	\$ -	\$ -	\$ -	\$ 5,662,154	N/A

## SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Benefits Internal Services Fund	In 2023, the City created the Benefits Internal Service Fund to account for employees' medical benefits. This expense was previous accounted for in the General Fund in the Internal Services division in Finance.	\$ 5,662,154
<b>Total - Benefits Internal Services Fund</b>		<b>\$ 5,662,154</b>











# ENTERPRISE FUND SOLID WASTE MANAGEMENT

## SOLID WASTE MANAGEMENT FUND

### FUND DETAILS

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	<b>2,203,697</b>	<b>1,785,282</b>		<b>1,785,282</b>
<b>Revenues</b>				
Solid Waste Fee	\$ 1,177,720	\$ 1,186,677	\$ 592,366	\$ 1,189,639
Investment Earnings	\$ (5,457)	\$ -	\$ 12,496	\$ -
<b>Transfers In</b>				
Fund Balance	\$ -	\$ 1,401,519	\$ -	\$ -
<b>Total Revenues</b>	<b>1,172,265</b>	<b>2,588,196</b>	<b>604,862</b>	<b>1,189,639</b>
<b>Expenditures</b>				
	\$ -	\$ -	\$ -	\$ -
<b>Transfers Out</b>				
CIPP Fund	\$ 1,590,680	\$ 2,588,196	\$ -	\$ 1,102,500
Fund Balance	\$ -	\$ -	\$ -	\$ 87,139
<b>Total Expenditures</b>	<b>1,590,680</b>	<b>2,588,196</b>	<b>-</b>	<b>1,189,639</b>
<b>Total Ending Fund Balance</b>	<b>1,785,282</b>	<b>1,785,282</b>	<b>-</b>	<b>1,785,282</b>

### DESCRIPTION

As part of the Republic Services (BFI) PUD Zone Document approval, two service charges were established to mitigate various impacts created by the landfill operations.

Landfill Operations' Charge (Tipping Fee) – Republic Services agreed to pay the City 5% of disposal revenues from the landfill operation. These funds are to be used for financing solid waste management projects and services within the City. Specifically, they can be used for a wide range of projects to mitigate impacts of the landfill operation including roadway infrastructure, beautification, traffic control, facilities construction, and other projects. These funds may be appropriated by the City Council at the time of adopting the CIPP or by ordinances making appropriations for capital projects.

The City must report to Republic Services on the use of the revenues each year and submit a plan for the use of the service charge for the current fiscal year.



# ENTERPRISE FUND SOLID WASTE MANAGEMENT

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## CITY OF COMMERCE CITY

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OTHER FUNDS







# OTHER FUNDS

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## SPECIAL IMPROVEMENT DISTRICTS

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### FUND DETAILS

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	<b>73,119</b>	<b>84,321</b>		<b>84,321</b>
<b>Revenues</b>				
Assessments	\$ 12,127	\$ -	\$ -	\$ -
Investment Earnings	\$ (912)	\$ -	\$ 542	\$ -
<b>Total Revenues</b>	<b>11,215</b>	<b>-</b>	<b>542</b>	<b>-</b>
<b>Expenditures</b>				
Administrative Fees	\$ 13	\$ -	\$ 65	\$ -
<b>Total Expenditures</b>	<b>13</b>	<b>-</b>	<b>65</b>	<b>-</b>
<b>Total Ending Fund Balance</b>	<b>84,321</b>	<b>84,321</b>	<b>-</b>	<b>84,321</b>

### DESCRIPTION

In 2009, all Special Improvement District Funds were combined into one Special Improvement Districts Fund. Although all special assessment bonds were called in December 2001, there are still five residents on a payment plan making tax assessment payments. Revenue into this fund is comprised of assessment revenue and investment earnings.

# OTHER FUNDS

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## POLICE DONATION FUND

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### FUND DETAILS

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	<b>43,330</b>	<b>42,808</b>		<b>42,808</b>
<b>Revenues</b>				
Donations	\$ 2,239	\$ -	\$ 713	\$ -
<b>Total Revenues</b>	<b>2,239</b>	<b>-</b>	<b>713</b>	<b>-</b>
<b>Expenditures</b>				
Explorer Program	\$ 2,761	\$ -	\$ 272	\$ -
<b>Total Expenditures</b>	<b>2,761</b>	<b>-</b>	<b>272</b>	<b>-</b>
<b>Total Ending Fund Balance</b>	<b>42,808</b>	<b>42,808</b>	<b>-</b>	<b>42,808</b>

### DESCRIPTION

The Police Donation Fund accounts for donations received for police programs, such as the Explorer, School Resource, and Victim Services programs. This Fund starts with a \$0 budget that will be amended during the new fiscal year, when remaining donations balances are carried over for program expenditures.





# OTHER FUNDS

## CONSERVATION TRUST FUND

### FUND DETAILS

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	<b>247,118</b>	<b>696,163</b>		<b>696,163</b>
<b>Revenues</b>				
State of Colorado	\$ 721,857	\$ 685,400	\$ 564,436	\$ 766,598
Investment Earnings	\$ (12,937)	\$ -	\$ 14,903	\$ -
<b>Transfers In</b>				
Fund Balance	\$ -	\$ 572,749	\$ -	\$ -
<b>Total Revenues</b>	<b>708,920</b>	<b>1,258,149</b>	<b>579,339</b>	<b>766,598</b>
<b>Expenditures</b>				
<b>Transfers Out</b>				
CIPP Fund	\$ 259,875	\$ 1,258,149	\$ -	\$ 567,000
Fund Balance	\$ -	\$ -	\$ -	\$ 199,598
<b>Total Expenditures</b>	<b>259,875</b>	<b>1,258,149</b>	<b>-</b>	<b>766,598</b>
<b>Total Ending Fund Balance</b>	<b>696,163</b>	<b>696,163</b>	<b>-</b>	<b>696,163</b>

### DESCRIPTION

The Conservation Trust Fund accounts for revenues received from the Colorado State Lottery Fund designated for the development and improvement of parks, recreation, and open-space development. All appropriated Lottery money is transferred to the Capital Expenditures Fund for approved capital projects.



# OTHER FUNDS

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## CHEMICAL ROUNDUP FUND

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### FUND DETAILS

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	<b>404,530</b>	<b>425,577</b>		<b>425,577</b>
<b>Revenues</b>				
Service Charge Fee	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Investment Earnings	\$ (3,953)	\$ -	\$ 2,701	\$ -
<b>Total Revenues</b>	<b>21,047</b>	<b>25,000</b>	<b>2,701</b>	<b>25,000</b>
<b>Expenditures</b>				
Project Expense	\$ -	\$ 25,000	\$ -	\$ 25,000
<b>Total Expenditures</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>
<b>Total Ending Fund Balance</b>	<b>425,577</b>	<b>425,577</b>	<b>-</b>	<b>425,577</b>

### DESCRIPTION

Household Hazardous Waste Charge – Republic Services (BFI) agreed to pay a minimum of \$25,000 per year to the City. The amount is to be adjusted annually in direct proportion to population increases within the City. The funds are to be used for the management of household hazardous waste in the City. The money is used for the Household Chemical Clean-up Program and other related projects administered by Adams County Health Department.



# OTHER FUNDS

## GRANT FUND

### FUND DETAILS

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	-	-	-	-
<b>Revenues</b>				
Sex Assault Task Force	\$ 94,568	\$ -	\$ -	\$ -
Bulletproof	\$ 15,713	\$ -	\$ -	\$ -
Click/Ticket	\$ 4,096	\$ -	\$ 3,543	\$ -
State DCFA	\$ 675	\$ -	\$ 1,200	\$ -
State CDOT	\$ 15,322	\$ -	\$ 4,064	\$ -
State POMH	\$ 1,900	\$ -	\$ -	\$ -
LEAF Grant	\$ 7,738	\$ -	\$ 9,040	\$ -
GOCO Wild	\$ 497,751	\$ -	\$ 626,866	\$ -
Healthy Places	\$ 193,387	\$ -	\$ -	\$ -
State PSI	\$ -	\$ -	\$ 7,370	\$ -
<b>Total Revenues</b>	<b>831,150</b>	<b>-</b>	<b>652,083</b>	<b>-</b>
<b>Expenditures</b>				
Sex Assault Task Force	\$ 94,568	\$ -	\$ -	\$ -
Bulletproof	\$ 15,713	\$ -	\$ -	\$ -
Click/Ticket	\$ 4,096	\$ -	\$ 3,543	\$ -
State DCFA	\$ 675	\$ -	\$ 1,200	\$ -
State CDOT	\$ 15,322	\$ -	\$ 4,064	\$ -
State DOJ/JAG	\$ -	\$ -	\$ 30,096	\$ -
State POMH	\$ 1,900	\$ -	\$ -	\$ -
LEAF Grant	\$ 7,738	\$ -	\$ 9,040	\$ -
GOCO Wild	\$ 497,751	\$ -	\$ 626,866	\$ -
Healthy Places	\$ 193,387	\$ -	\$ 199,044	\$ -
State PSI	\$ -	\$ -	\$ 7,370	\$ -
<b>Total Expenditures</b>	<b>831,150</b>	<b>-</b>	<b>881,223</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### DESCRIPTION

The Grants Fund accounts for revenues received by the city for grant funded projects. New grants are incorporated via budget amendment ordinance once awarded by a grantor and approved by City Council. This Fund starts with a \$0 budget that will be amended during the new fiscal year, when remaining fund balances are carried over for grants in process at year-end.

# OTHER FUNDS

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## ELECTED OFFICIALS RETIREMENT FUND

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### FUND DETAILS

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	<b>274,613</b>	<b>271,946</b>		<b>271,946</b>
<b>Revenues</b>				
Investment Earnings	\$ (2,667)	\$ -	\$ 1,758	\$ -
<b>Transfers In</b>				
General Fund	\$ 48,960	\$ 48,960	\$ 48,960	\$ 47,280
<b>Total Revenues</b>	<b>46,293</b>	<b>48,960</b>	<b>50,718</b>	<b>47,280</b>
<b>Expenditures</b>				
Retirement Payments	\$ 48,960	\$ 48,960	\$ 31,660	\$ 47,280
<b>Total Expenditures</b>	<b>48,960</b>	<b>48,960</b>	<b>31,660</b>	<b>47,280</b>
<b>Total Ending Fund Balance</b>	<b>271,946</b>	<b>271,946</b>	<b>-</b>	<b>271,946</b>

### DESCRIPTION

The Elected Officials Retirement Fund accounts for the Elected Officials Retirement Plan. This fund was established in compliance with City Ordinance #764, adopted on March 17th, 1986. Subsequent ordinances related to this plan were passed by council on June 3<sup>rd</sup>, 2002 (Ordinance #1141) and October 24<sup>th</sup>, 2011 (Ordinance #1873). The City is to provide a monthly cash benefit of twenty dollars per month for each year of service for council members that have served more than five years and have attained their sixtieth birth date. The city finances this plan on a pay-as-you-go basis



# OTHER FUNDS

## DEBT SERVICES FUND

The City has issued long-term debt from time to time, to complete capital projects. The City has issued Sales and Use Tax Revenue Bonds and Certificates of Participation. The City has also entered Lease Purchase Agreements.

These forms of long-term debt are defined below:

- **Revenue Bonds** – are payable from a specific, dedicated source of revenue which does not pledge the full faith and credit of the entity involved. The City's 2K Sales and Use Tax (additional 1.0%) serves as the pledged revenue to repay these bonds.
- **Certificates of Participation (COPs)** – are obligations issued to finance assets that can be leased including land, buildings, and equipment. The municipality makes lease payments over a specified period of time to use the property or equipment. The lease payments are subject to annual appropriation by the City Council. The City currently has two COP obligations, the 2017A COPs related to the construction of the Civic Center and the 2017B COPs related to water acquisition. These are both repaid from the General Fund, which receives an annual transfer of \$530,831 from the Water Rights Acquisition Fund to assist with the repayment of the 2017B COPs. Though funded by the General Fund, this debt service information is included within this section for streamlined presentation of debt services information.
- **Lease Purchase Agreements** – are used to facilitate the financing of certain public capital projects and capital equipment. The City has one 2013 Lease Purchase Agreement related to the purchase of solar photovoltaic and energy conservation equipment on various City buildings. The final lease payment related to this agreement was originally due to be paid in January 2023, however, the City has opted to pay this off in full during 2022.

The City's long-term debt obligations are further summarized below.

## REVENUE BONDS

**2014 Sales and Use Tax Revenue Bonds** – On June 5, 2014 the City originally issued serial revenue bonds in the amount of \$73,445,000 to finance construction, installation, operation and maintenance of parks, recreation, and roadway improvements. The interest rate ranges are 1.75% – 5.00%. Annual principal and interest payments are due February and August 1, with the principal maturing August 1, 2044. On March 28, 2022, the City partially refunded these revenue bonds. Annual debt service requirements to amortize the remaining debt, as of December 31, 2022 follow:

2014 Sales and Use Tax Revenue Bonds			
Year	Principal	Interest	Total
2023	1,705,000	121,350	1,826,350
2024	1,755,000	70,200	1,825,200
Total	\$ 3,460,000	\$ 191,550	\$ 3,651,550

## OTHER FUNDS

**2015 Sales and Use Tax Revenue Bonds** – On April 2, 2015, the City issued serial revenue bonds in the amount of \$52,645,000 to refinance and combine the remaining balances of the 2005 Series Sales and Use Tax Revenue Bonds (\$14,530,000) and the 2006 Series Sales and Use Tax Revenue Bonds (\$39,995,000). The interest rate ranges are 2.00% – 5.00%. Annual principal and interest payments are due February and August 1, with the principal maturing August 1, 2036. Annual debt service requirements to amortize this debt, as of December 31, 2022 follow:

<b>2015 Sales and Use Tax Revenue Bonds</b>			
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	2,075,000	1,715,875	3,790,875
2024	2,175,000	1,612,125	3,787,125
2025	2,280,000	1,503,375	3,783,375
2026	2,385,000	1,389,375	3,774,375
2027	2,515,000	1,270,125	3,785,125
2028-2032	14,440,000	4,505,175	18,945,175
2033-2036	11,655,000	1,218,575	12,873,575
Total	\$ 37,525,000	\$ 13,214,625	\$ 50,739,625

**2016 Sales and Use Tax Revenue Bonds** – On September 20, 2016 the City originally issued serial revenue bonds in the amount of \$54,460,000 to finance construction, installation, operation and maintenance of parks, recreation, and roadway improvements. The interest rate ranges are 2.00% – 5.00%. Annual principal and interest payments are due February and August 1, with the principal maturing August 1, 2046. On March 28, 2022, the City partially refunded these revenue bonds. Annual debt service requirements to amortize the remaining debt, as of December 31, 2022 follow:

<b>2016 Sales and Use Tax Revenue Bonds</b>			
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	915,000	226,200	1,141,200
2024	1,260,000	198,750	1,458,750
2025	1,325,000	135,750	1,460,750
2026	1,390,000	69,500	1,459,500
Total	\$ 4,890,000	\$ 630,200	\$ 5,520,200

**2022A Sales and Use Tax Revenue Bonds** – On March 28, 2022, the City issued serial revenue bonds in the amount of \$37,560,000 to finance construction, installation, operation and maintenance of parks, recreation, and roadway improvements. The interest rate is 3.28%. Annual principal and interest payments are due February and August 1, with the principal maturing August 1, 2046. Annual debt service requirements to amortize this debt, as of December 31, 2022 follow:

<b>2022A Sales and Use Tax Revenue Bonds</b>			
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	1,045,000	1,220,652	2,265,652
2024	1,080,000	1,186,376	2,266,376
2025	1,115,000	1,150,952	2,265,952
2026	1,150,000	1,114,380	2,264,380
2027	1,190,000	1,076,660	2,266,660
2028-2032	6,545,000	4,772,728	11,317,728
2033-2037	7,695,000	3,626,368	11,321,368
2038-2042	9,040,000	2,278,616	11,318,616
2043-2046	8,355,000	696,016	9,051,016
Total	\$ 37,215,000	\$ 17,122,748	\$ 54,337,748



## OTHER FUNDS

**2022B Sales and Use Tax Revenue Bonds** – On March 11, 2022, the City issued serial revenue bonds in the amount of \$62,780,000 to refinance a portion of the 2014 Series Sales and Use Tax Revenue Bonds in the amount of \$58,325,000. The interest rate ranges are 2.87% – 3.72%. Annual principal and interest payments are due February and August 1, with the principal maturing August 1, 2044. Annual debt service requirements to amortize this debt, as of December 31, 2022 follow:

<b>2022B Sales and Use Tax Revenue Bonds</b>			
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	-	2,319,234	2,319,234
2024	115,000	2,189,695	2,304,695
2025	2,350,000	1,786,001	4,136,001
2026	2,415,000	1,718,556	4,133,556
2027	2,485,000	1,649,246	4,134,246
2028-2032	13,525,000	7,135,251	20,660,251
2033-2037	15,575,000	5,080,331	20,655,331
2038-2042	17,955,000	2,712,150	20,667,150
2043-2044	7,925,000	342,822	8,267,822
Total	\$ 62,345,000	\$ 24,933,284	\$ 87,278,284

**2022C Sales and Use Tax Revenue Bonds** – On March 11, 2022, the City issued serial revenue bonds in the amount of \$54,985,000 to refinance a portion of the 2016 Series Sales and Use Tax Revenue Bonds in the amount of \$48,215,000. The interest rate ranges are 2.97% – 3.85%. Annual principal and interest payments are due February and August 1, with the principal maturing August 1, 2046. Annual debt service requirements to amortize this debt, as of December 31, 2022 follow:

<b>2022C Sales and Use Tax Revenue Bonds</b>			
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	70,000	2,100,945	2,170,945
2024	75,000	2,098,250	2,173,250
2025	75,000	2,095,363	2,170,363
2026	195,000	1,975,562	2,170,562
2027	2,025,000	1,608,404	3,633,404
2028-2032	11,045,000	7,104,389	18,149,389
2033-2037	12,785,000	5,363,969	18,148,969
2038-2042	14,800,000	3,348,972	18,148,972
2043-2046	13,500,000	1,017,077	14,517,077
Total	\$ 54,570,000	\$ 26,712,929	\$ 81,282,929

# OTHER FUNDS

## FUND DETAILS – REVENUE BONDS

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Revenues</b>				
Series 2014 Sales Tax	\$ (23,085)	\$ -	\$ 10,232	\$ -
Series 2015 Sales Tax	\$ (13,603)	\$ -	\$ 5,458	\$ -
Series 2016 Sales Tax	\$ 1,414	\$ -	\$ (6,090)	\$ -
Series 2022A Sales Tax	\$ -	\$ -	\$ 119	\$ -
Series 2022B Sales Tax	\$ -	\$ -	\$ 192	\$ -
Series 2022C Sales Tax	\$ -	\$ -	\$ 177	\$ -
KSS Reimbursement	\$ 351,152	\$ 397,544	\$ 376,230	\$ 369,494
Transfer In	\$ 11,055,659	\$ 11,276,509	\$ 9,645,748	\$ 13,146,610
<b>Total Available Revenues</b>	<b>\$ 11,371,537</b>	<b>\$ 11,674,053</b>	<b>\$ 10,032,066</b>	<b>\$ 13,516,104</b>
<b>Expenditures</b>				
Series 2014 Fees	\$ 330	\$ 330	\$ 363	\$ 363
Series 2015 Fees	\$ 300	\$ 330	\$ 300	\$ 330
Series 2016 Fees	\$ 2,800	\$ 330	\$ -	\$ 330
Series 2022A Fees	\$ -	\$ -	\$ -	\$ 275
Series 2022B Fees	\$ -	\$ -	\$ -	\$ 275
Series 2022AC Fees	\$ -	\$ -	\$ -	\$ 275
Series 2014 Principal	\$ 1,560,000	\$ 1,640,000	\$ 1,640,000	\$ 1,705,000
Series 2015 Principal	\$ 1,960,000	\$ 2,000,000	\$ 2,000,000	\$ 2,075,000
Series 2016 Principal	\$ 450,000	\$ 685,000	\$ 685,000	\$ 915,000
Series 2022A Principal	\$ -	\$ -	\$ 345,000	\$ 1,045,000
Series 2022B Principal	\$ -	\$ -	\$ 435,000	\$ -
Series 2022C Principal	\$ -	\$ -	\$ 415,000	\$ 70,000
Series 2014 Interest	\$ 2,972,688	\$ 2,894,688	\$ 1,540,819	\$ 121,350
Series 2015 Interest	\$ 1,844,875	\$ 1,795,875	\$ 1,795,875	\$ 1,715,875
Series 2016 Interest	\$ 2,666,500	\$ 2,657,500	\$ 1,452,125	\$ 226,200
Series 2022A Interest	\$ -	\$ -	\$ 414,078	\$ 1,220,652
Series 2022B Interest	\$ -	\$ -	\$ 784,959	\$ 2,319,234
Series 2022C Interest	\$ -	\$ -	\$ 711,521	\$ 2,100,945
<b>Total Expenditures</b>	<b>\$ 11,457,493</b>	<b>\$ 11,674,053</b>	<b>\$ 12,220,040</b>	<b>\$ 13,516,104</b>



# OTHER FUNDS

## CERTIFICATES OF PARTICIPATION

**2017A Certificates of Participation** – On March 15, 2017, the City issued certificates of participation in the amount of \$28,335,000 to refund the 2006 Certificates of Participation that funded the civic center and related facilities. The interest rate ranges are 2.00% – 5.00%. Annual principal (starting in 2017) and interest payments are due June and December 15, with the principal maturing December 15, 2037. The City refunded the 2006 Certificates of Participation of \$30,900,000 to reduce the total debt service payment over the 20 years by \$4,843,257 and obtain an economic gain of \$3,305,852. Annual debt service requirements to amortize this debt, as of December 31, 2022 follow:

Year	2017A Certificates of Participation		
	Principal	Interest	Total
2023	835,000	989,406	1,824,406
2024	875,000	956,006	1,831,006
2025	925,000	912,256	1,837,256
2026	975,000	866,006	1,841,006
2027	1,010,000	817,256	1,827,256
2028-2032	5,810,000	3,301,438	9,111,438
2033-2037	13,250,000	1,935,775	15,185,775
Total	\$ 23,680,000	\$ 9,778,144	\$ 33,458,144

**2017B Certificates of Participation** – On October 19, 2017 the City issued certificates of participation in the amount of \$6,500,000 to finance the purchase of City water. The interest rate is 2.73%. The actual amount of principal paid over the course of the year is impacted by the fact that payments are made monthly rather than semi-annually (in actuality, a higher principal amount is being paid over the course of the year). Per the rental letter, principal and interest payments are due monthly on the 15<sup>th</sup>, with the principal maturing August 1, 2032. Annual debt service requirements to amortize this debt, as of December 31, 2022 follow:

Year	2017B Certificates of Participation		
	Principal	Interest	Total
2023	405,493	125,338	530,831
2024	416,563	114,268	530,831
2025	427,935	102,896	530,831
2026	439,618	91,213	530,831
2027	451,619	79,212	530,831
2028-2032	2,449,905	204,249	2,654,154
Total	\$ 4,591,132	\$ 717,175	\$ 5,308,308

# OTHER FUNDS

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## FUND DETAILS – CERTIFICATES OF PARTICIPATION

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Expenditures</b>				
Series 2017 Fees	\$ 6,400	\$ 4,800	\$ 4,700	\$ 4,840
Series 2017A Principal	\$ 765,000	\$ 800,000	\$ -	\$ 835,000
Series 2017B Principal	\$ 388,598	\$ 394,718	\$ 297,834	\$ 405,493
Series 2017A Interest	\$ 1,044,352	\$ 1,021,407	\$ 510,700	\$ 989,406
Series 2017B Interest	\$ 141,892	\$ 136,114	\$ 100,180	\$ 125,338
<b>Total Expenditures</b>	<b>\$ 2,346,242</b>	<b>\$ 2,357,039</b>	<b>\$ 913,414</b>	<b>\$ 2,360,077</b>





CAPITAL PROJECT FUNDS





# CAPITAL PROJECT FUNDS

## WATER RIGHTS ACQUISITION FUND

### FUND DETAIL

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	<b>8,965,737</b>	<b>10,998,190</b>		<b>10,998,190</b>
<b>Revenues</b>				
Water Aquisition Fees	\$ 2,629,909	\$ 2,050,850	\$ 1,595,020	\$ 2,125,500
Investment Earnings	\$ (62,339)	\$ 11,000	\$ 37,266	\$ 3,000
<b>Total Revenues</b>	<b>2,567,570</b>	<b>2,061,850</b>	<b>1,632,286</b>	<b>2,128,500</b>
<b>Expenditures</b>				
Water Share Acquisition	\$ 4,286	\$ 1,531,019	\$ -	\$ 1,597,669
<b>Transfer Out</b>				
Transfer to General Fund (Debt)	\$ 530,831	\$ 530,831	\$ 1,222,456	\$ 530,831
<b>Total Expenditures</b>	<b>535,117</b>	<b>2,061,850</b>	<b>1,222,456</b>	<b>2,128,500</b>
<b>Ending Fund Balance</b>				
Committed for Water Rights	\$ 5,455,581	\$ 5,455,581	\$ -	\$ 5,455,581
Restricted - Assets Held for Resale	\$ 5,542,609	\$ 5,542,609	\$ -	\$ 5,542,609
<b>Total Ending Fund Balance</b>	<b>10,998,190</b>	<b>10,998,190</b>	<b>-</b>	<b>10,998,190</b>

### DESCRIPTION

In June 2006, Ordinance #1633 recognizing revenues in the amount of \$3,250,000 and authorizing expenditures to purchase Water Rights and/or Equivalent Residential Units (ERUs) with the limitation that, expenditures shall not exceed revenues available within the Water Rights Acquisition Fund.



# CAPITAL PROJECT FUNDS

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## SECOND CREEK DRAINAGE BASIN

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### FUND DETAIL

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	<b>880,580</b>	<b>1,489,407</b>		<b>1,489,407</b>
<b>Revenues</b>				
Interest Earnings	\$ (16,347)	\$ 599,008	\$ 9,821	\$ -
Impact Fees	\$ 625,174	\$ -	\$ 101,115	\$ 120,825
<b>Total Revenues</b>	<b>608,827</b>	<b>599,008</b>	<b>110,936</b>	<b>120,825</b>
<b>Expenditures</b>				
Project Expense	\$ -	\$ 599,008	\$ -	\$ 120,825
<b>Total Expenditures</b>	<b>-</b>	<b>599,008</b>	<b>-</b>	<b>120,825</b>
Committed for Capital Outlay	\$ 1,471,142	\$ 1,471,142	\$ -	\$ 1,471,142
Restricted for Emergencies	\$ 18,265	\$ 18,265	\$ -	\$ 18,265
<b>Total Ending Fund Balance</b>	<b>1,489,407</b>	<b>1,489,407</b>	<b>-</b>	<b>1,489,407</b>

### DESCRIPTION

The Second Creek Drainage Basin Fee is \$1,700/acre for new homes built in the drainage basin. This was approved by an ordinance in 2003. These funds may be used only for drainage improvements within the drainage basin.



# CAPITAL PROJECT FUNDS

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## THIRD CREEK DRAINAGE BASIN FUND

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### FUND DETAIL

	2021 Actual		2022 Adopted		As of 9/30/22		2023 Budget
<b>Beginning Fund Balance</b>		<b>89,459</b>		<b>108,243</b>			<b>108,243</b>
<b>Revenues</b>							
Impact Fees	\$	19,982	\$	12,425	\$	30,962	\$ 25,646
Interest earnings	\$	(1,198)	\$	-	\$	856	\$ -
<b>Total Revenues</b>		<b>18,784</b>		<b>12,425</b>		<b>31,818</b>	<b>25,646</b>
<b>Expenditures</b>							
Project Expense	\$	-	\$	12,425	\$	-	\$ 25,646
<b>Total Expenditures</b>		<b>-</b>		<b>12,425</b>		<b>-</b>	<b>25,646</b>
<b>Ending Fund Balance</b>							
Committed for Capital Outlay	\$	107,680	\$	107,680	\$	-	\$ 107,680
Restricted for Emergencies	\$	563	\$	563	\$	-	\$ 563
<b>Total Ending Fund Balance</b>		<b>108,243</b>		<b>108,243</b>		<b>-</b>	<b>108,243</b>

### DESCRIPTION

The Third Creek Drainage Basin Fee is \$1,445/acre for new homes built in the drainage basin. This was approved by an ordinance in 2007. These funds may be used only for drainage improvements within the drainage basin.

# CAPITAL PROJECT FUNDS

## BUFFALO RUN TRIBUTARY DRAINAGE BASIN FUND

### FUND DETAIL

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	<b>675,409</b>	<b>584,301</b>		<b>584,301</b>
<b>Revenues</b>				
Impact Fees	\$ 144,327	\$ 96,630	\$ 66,166	\$ 65,867
Interest Earnings	\$ (4,981)	\$ -	\$ 3,931	\$ -
<b>Transfers In</b>				
Fund Balance	\$ -	\$ -	\$ -	\$ 459,133
<b>Total Revenues</b>	<b>139,346</b>	<b>96,630</b>	<b>70,097</b>	<b>525,000</b>
<b>Expenditures</b>				
Project Expense	\$ 46,704	\$ 96,630	\$ 2,740	\$ -
<b>Transfers Out</b>				
CIPP	\$ 183,750	\$ -	\$ -	\$ 525,000
<b>Total Expenditures</b>	<b>230,454</b>	<b>96,630</b>	<b>2,740</b>	<b>525,000</b>
<b>Ending Fund Balance</b>				
Restricted For Emergencies	\$ 4,180	\$ 4,180	\$ -	\$ 4,180
Committed for Capital Outlay	\$ 580,121	\$ 580,121	\$ -	\$ 580,121
<b>Total Ending Fund Balance</b>	<b>584,301</b>	<b>584,301</b>	<b>-</b>	<b>584,301</b>

### DESCRIPTION

The Buffalo Run Tributary Drainage Basin Fee is \$2,132/acre for new homes built in the drainage basin. This was approved by an ordinance in 2005. These funds may be used only for drainage improvements, within the drainage basin.



# CAPITAL PROJECT FUNDS

## IMPACT FEE FUND

### FUND DETAIL

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	<b>6,643,369</b>	<b>9,939,486</b>		<b>9,939,486</b>
<b>Revenues</b>				
Impact Fees - Parks/Open Space	\$ 1,097,241	\$ 876,813	\$ 1,033,488	\$ 1,137,753
Impact Fees - Drainage	\$ 254,773	\$ 128,623	\$ 279,834	\$ 258,455
Impact Fees - Landscape	\$ (413)	\$ -	\$ 267	\$ -
Impact Fees - Roads	\$ 2,300,582	\$ 1,676,259	\$ 1,039,585	\$ 705,000
<b>Transfers In</b>				
Fund Balance-Roads	\$ -	\$ 396,377	\$ -	\$ -
<b>Total Revenues</b>	<b>3,652,184</b>	<b>3,078,072</b>	<b>2,353,175</b>	<b>2,101,208</b>
<b>Expenditures</b>				
Restricted Impact - Parks/Open Space	\$ -	\$ 801,738	\$ -	\$ 1,137,753
Restricted Impact - Drainage	\$ -	\$ -	\$ -	\$ 163,955
Restricted Impact - Landscape	\$ -	\$ -	\$ -	\$ -
Restricted Impact - Roads	\$ 107,217	\$ 1,256,259	\$ 6,447	\$ 390,000
<b>Transfers Out</b>				
CIPP Fund - Parks	\$ -	\$ 1,020,075	\$ 1,020,075	\$ -
CIPP Fund - Drainage	\$ 73,500	\$ -	\$ -	\$ 94,500
CIPP Fund - Roads	\$ 175,350	\$ -	\$ -	\$ 315,000
<b>Total Expenditures</b>	<b>356,067</b>	<b>3,078,072</b>	<b>1,026,522</b>	<b>2,101,208</b>
<b>Ending Fund Balance</b>				
Committed- Impact Fees	\$ 9,829,920	\$ 9,829,920		\$ 9,829,920
Restricted	\$ 109,566	\$ 109,566		\$ 109,566
<b>Total Ending Fund Balance</b>	<b>9,939,486</b>	<b>9,939,486</b>	<b>-</b>	<b>9,939,486</b>

### DESCRIPTION

#### Parks/Open Space

Currently, the Impact Fee for Parks/Open Space is \$0.34 per square foot of residential lot area.

Use of the Funds: These funds may be used only for the acquisition, planning, and construction of public parks, trails, and recreation facilities, and may be appropriated by the City Council at the time of adopting the CIPP or by ordinances making appropriations for capital projects.



# CAPITAL PROJECT FUNDS

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## DESCRIPTION – CONTINUED

### **Transportation**

The Commerce City Road Impact Fee Ordinance established the Impact Fee for the northern range defined as the area of the city located (i) east of the Union Pacific Railroad tracks and north of 80th Avenue; and (ii) west of the Union Pacific Railroad tracks and north of 88th Avenue.

Currently, the Transportation Impact Fee is \$1,181 per house, \$726 per townhome or \$4,471 per 1,000 square feet of commercial space under 100,000 square feet in size in new development. There are different fees for other sizes and types of construction.

Use of the Funds: These funds may be used only for building, maintaining, and improving roads within the road benefit district where the funds were collected. There are three road benefit districts: (i) District 1 is the area of the northern range west of Highway 2 and north of 80<sup>th</sup> Avenue; (ii) District 2 is the area of the northern range between Highway 2 and Picadilly Road; (iii) District 3 is the areas of the northern range east of Picadilly Road. The funds are to be appropriated by the City Council at the time of the annual budget upon the recommendation of the Impact Fee Administrator.

### **Drainage**

Until 2003, Drainage Impact Fees were established solely by development agreement as negotiated by the City's Public Works Department. Currently, the city calculates what we charge per housing based on the regional drainage impact fee for that basin. In 2003, the City Council approved an ordinance establishing a Regional Drainage Improvements Impact Fee at \$1,700 per developable acre for the Second Creek drainage basin. In 2005, the City Council approved an ordinance establishing a Regional Drainage Improvements Impact Fee at \$2,132 per developable acre for the Buffalo Run Tributary Drainage Basin. The DFA 0053 Drainage Basin fee was established in 2006 at \$3,055 per developable acre. In 2007, the City Council approved an ordinance establishing a Regional Drainage Improvements Impact Fee at \$1,445 per developable acre for the Third Creek Drainage Basin. These funds may be used only for drainage improvements.

### **Landscape**

In some cases the City has collected a Landscape Fee from developments for future landscape installation along arterial roadways. This is a voluntary Impact Fee not an ordinance requirement. In many cases the arterial roadways were not required to be constructed immediately and there was a need to create an account for the City to install landscape elements at a later date. This helps with the shortfall in the Road Impact Fee that does not adequately provide for landscape costs. In 2018 the Landscape Fee was modified to only pertain to commercial properties.

# CAPITAL PROJECT FUNDS

## CC/BSD USE TAX FUND

### FUND DETAIL

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
<b>Beginning Fund Balance</b>	<b>188,219</b>	<b>305,618</b>		<b>305,618</b>
<b>Revenues</b>				
Investment earnings	\$ (4,101)	\$ -	\$ 5,304	\$ -
Agreements	\$ 121,500	\$ -	\$ 600,782	\$ -
<b>Transfer In</b>				
Transfer from Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>117,399</b>	<b>-</b>	<b>606,086</b>	<b>-</b>
<b>Expenditures</b>				
Project Expense	\$ -	\$ -	\$ -	\$ -
<b>Transfer Out</b>				
Transfer to CIPP	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>305,618</b>	<b>305,618</b>		<b>305,618</b>
Restricted for Capital Outlay	\$ 305,618	\$ 305,618	\$ -	\$ 305,618
<b>Total Ending Fund Balance</b>	<b>305,618</b>	<b>305,618</b>	<b>-</b>	<b>305,618</b>

### DESCRIPTION

In December of 2002 an Intergovernmental Agreement between The City of Commerce City and Brighton School District No. 27 and No. 14 of Adams County set up the Commerce City-Brighton School District Use Tax fund. This agreement requires that upon receipt of use taxes paid to Commerce City by the school district those funds be deposited in this interest bearing restricted account. These funds shall be used only for the cost of financing, design, land acquisition, site development, and construction of (i) recreational facilities, (ii) school/park sites and (iii) Gymnasiums located within both the city and the school district. Expenditure of the funds must be approved by both City Council, representing Commerce City, and the School Board representing the School District.

# CAPITAL PROJECT FUNDS

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## CITY OF COMMERCE CITY

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CAPITAL IMPROVEMENTS  
AND PRESERVATION PLAN



# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

## CAPITAL EXPENDITURES FUND

As a part of the annual budget process, The City updates the five-year Capital Improvements and Preservation Plan (CIPP). Approved projects are administered within the Capital Expenditures Fund.

	2021 Actual	2022 Adopted	2023 Budget
<b>Beginning Fund Balance</b>	<b>45,463,601</b>	<b>52,267,861</b>	<b>52,267,861</b>
<b>Revenues</b>			
Transportation Tax	\$ 2,528,724	\$ 2,115,000	\$ 2,597,070
Adams County Open Space	\$ 929,306	\$ 725,174	\$ 918,252
Highway Users Tax	\$ 2,054,727	\$ 1,831,632	\$ 2,073,122
Road and Bridge Tax	\$ 741,393	\$ 898,500	\$ 766,980
Cable Subscribers Fee (PEG)	\$ 40,799	\$ 42,183	\$ 40,150
Fund Balance - Transportation Tax	\$ -	\$ 882,120	\$ -
Fund Balance - Adams County Open Space	\$ -	\$ 1,193,231	\$ -
Fund Balance - HUTF	\$ -	\$ 111,930	\$ -
Fund Balance - Road and Bridge	\$ -	\$ -	\$ 298,770
Miscellaneous	\$ 2,666,716	\$ -	\$ -
2K Bond Earnings	\$ (72,322)	\$ -	\$ -
Agreements - General	\$ 24,765	\$ -	\$ -
Grants - Miscellaneous	\$ 660,700	\$ -	\$ -
<b>Transfers In</b>			
Fund Balance - HUTF (GF)	\$ 964,611.00	\$ -	\$ -
Fund Balance - Road and Bridge (GF)	\$ 296,647	\$ -	\$ -
General Fund	\$ 1,300,000	\$ 3,500,000	\$ 3,000,000
General Fund IT TIIP	\$ 225,000	\$ 296,751	\$ 271,717
General Fund - 2K fund balance	\$ 7,350,000	\$ 10,650,000	\$ 4,235,500
General Fund - Indirect Allocation LTC	\$ 115,680	\$ 131,720	\$ 169,088
Conservation Trust Fund	\$ 259,875	\$ 685,400	\$ 567,000
Fund Balance - Conservation Trust	\$ -	\$ 572,749	\$ -
IT Retained Earnings	\$ -	\$ 193,000	\$ 1,300,000
Fleet Retained Earnings	\$ -	\$ -	\$ 517,000
Impact Fee Fund (Roads)	\$ -	\$ 420,000	\$ 315,000
Impact Fee Fund (Drainage)	\$ -	\$ 128,623	\$ 94,500
Fund Balance - Impact Fee (Drainage)	\$ -	\$ 396,377	\$ -
Impact Fee Fund (Parks)	\$ 248,850	\$ 75,075	\$ -
NIGID	\$ -	\$ 1,700,000	\$ -
Solid Waste Management Fund	\$ 1,096,106	\$ 1,186,677	\$ 1,102,500
Fund Balance - Solid Waste	\$ 494,574	\$ 1,401,519	\$ -
BRT Drainage Fund	\$ 69,573	\$ -	\$ 65,867
BRT Drainage Fund (Fund Balance)	\$ 114,177	\$ -	\$ 459,133
CCURA Derby	\$ 525,000	\$ -	\$ -
<b>Total Revenues</b>	<b>22,634,901</b>	<b>29,137,661</b>	<b>18,791,649</b>





# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

## CAPITAL EXPENDITURES FUND – CONTINUED

	2021 Actual	2022 Adopted	2023 Budget
<b>Expenditures</b>			
Appropriated Projects	\$ 15,830,641	\$ 28,012,278	\$ 17,553,117
<b>Transfers Out</b>			
Fund Balance (CIPP)	\$ -	\$ 131,720	\$ 182,363
Fund Balance (CIPP Contingency)	\$ -	\$ 424,799	\$ 561,445
Fund Balance (Road and Bridge)	\$ -	\$ 526,681	\$ -
Fund Balance (HUTF)	\$ -	\$ -	\$ 376,322
Fund Balance (Channel 8 PEG)	\$ -	\$ 42,183	\$ 40,150
Fund Balance (ADCO Open Space)	\$ -	\$ -	\$ 78,252
<b>Total Expenditures</b>	<b>15,830,641</b>	<b>29,137,661</b>	<b>18,791,649</b>
<b>Ending Fund Balance</b>			
Designated Carry-Over	\$ 45,196,614	\$ 45,196,614	\$ 45,196,614
Reserve - Emergency Reserve Fund	\$ 7,071,247	\$ 7,071,247	\$ 7,071,247
<b>Total Ending Fund Balance</b>	<b>52,267,861</b>	<b>52,267,861</b>	<b>52,267,861</b>

### Capital Projects Impacts to Operating Budget

The table below summarizes anticipated capital project impacts to the operating budget. Estimates represent anticipated additional project costs related to operations and maintenance of capital projects in the out-years included within the five-year Capital and Preservation Plan (CIPP) planning horizon.

Project	Ongoing Maintenance Costs			
	2024	2025	2026	2027
Buffalo Run Drainage	20,000	20,000	20,000	20,000
<b>Parks, Recreation &amp; Golf Total</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
62nd/64th and Holly	10,000	10,000	10,000	10,000
Highway 2 Median	20,000	20,000	20,000	20,000
Rosemary Widening	-	25,000	25,000	25,000
112th Widening	20,000	20,000	20,000	20,000
City Parking Lot Maintenance	-	5,000	10,000	15,000
Street Reconstruction	10,000	20,000	30,000	40,000
Traffic Signal Program	10,000	20,000	30,000	40,000
Facility Assessment Projects	10,000	15,000	20,000	25,000
<b>Public Works Total</b>	<b>\$80,000</b>	<b>\$135,000</b>	<b>\$165,000</b>	<b>\$195,000</b>
<b>Ongoing Maintenance Costs Total</b>	<b>\$100,000</b>	<b>\$155,000</b>	<b>\$185,000</b>	<b>\$215,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

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## INTRODUCTION

Commerce City continues to be one of Colorado's fastest-growing communities. As a result, the demand for superior transportation, recreation, and lifestyle is high. In order to meet the demand for these services, the City must continuously invest in capital improvement efforts. As such, the purpose of Commerce City's five-year 2023-2027 Capital Improvement Preservation Plan (CIPP) is to systematically guide capital expenditures that provide budget predictability while maintaining and improving public infrastructure. Because infrastructure investments typically require large-scale, multi-year resource commitments to implement successfully, producing a five-year CIPP is an important milestone for Commerce City. By establishing a five-year plan, the City improves its budget certainty, advances strategic goals and initiatives, communicates priorities to residents and other stakeholders, and systematically manages its project portfolio. This section of the budget provides background information on the CIPP, plan definitions, process, and project-specific information by year and proposed funding source. Intended to be a working document, the five-year CIPP will undergo regular updates from City Council based on public input and changing priorities.

## HISTORY

In 2013, Commerce City voters approved a 1.0 percent Sales and Use Tax increase to be used for funding specific capital projects. Voters also authorized up to \$166 million in debt issuances for the capital projects. This \$166 million was issued in three tranches - \$73,445,000 in 2014, \$54,460,000 in 2016, and \$37,560,000 in 2022 – for a total of \$165,465,000 in debt issuances. During the annual budget retreat in 2015, City Council identified the need to create a five-year CIPP. Once potential projects were weighted against evaluation criteria, an annual CIPP was approved in 2015 and 2016. Also in 2016, Council adopted a CIPP philosophy that focused on completing existing projects on schedule and within budget and adopted a more conservative approach to funding CIPP.

In 2017, City Council expanded upon this philosophy by (1) leveraging priority outcomes to guide capital investments, (2) affirming a commitment to maintain existing assets, and (3) recognizing the need to allocate more general fund revenues to capital needs.

## DEFINITIONS

A **capital expenditure** is an outlay of significant value that results in the acquisition of or addition to a capital asset that is property held or used for more than one year and typically more than five years. A **capital improvement project** will add value or extend the life of a capital asset. For the purposes of this program, capital improvement projects, which may include capital construction and capital maintenance projects, are defined as “non-recurring major projects.”

In general, capital projects include public infrastructure or building improvements that cost \$50,000 or more. Capital projects do not include vehicles and equipment that are acquired and funded through the Fleet Management Internal Service Fund, or the routine acquisition of computers, related equipment, or software applications that are financed through the Information Technology Internal Services Fund. Facility capital projects funded through the Facility Services Internal Services Fund costing \$50,000 or more shall be treated as capital expenditures in a “special fund” under Section 12.10 “Lapse of Appropriation” provisions of the City Charter, without having to be budgeted within the Capital Improvement and Preservation Fund.

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

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Capital projects and fixed assets that cost between \$5,000 and \$50,000 are budgeted under the capital outlay part of each department's budget request. Departmental needs assessments or studies that cost more than \$50,000 and are conducted in anticipation of or in preparation for a capital improvement project or city-wide strategic planning documents may be included in the CIPP.

## CIPP FRAMEWORK

In 2017, City Council established a tiered framework for the CIPP to better define categories of capital investment:

*Preservation Capital Projects:* Long-term asset maintenance/replacement of roads, flatwork, parks, and golf assets.

*Operational Capital Projects:* projects that meet the capital expenditure definition needed to meet regulatory or operational requirements, such as traffic signals, bridge replacements, emergency warning towers, sidewalk connections, drainage/water quality, studies/assessments, or park and roadway enhancements.

*Traditional Capital Projects:* new parks, recreation amenities, multi-modal transportation needs, and buildings.

Facilities, fleet, and information technology capital projects are either funded through the Capital Expenditures Fund or funded through internal service funds dependent on timeframe and scale.

## APPLICABLE CHARTER PROVISIONS

The following Charter provisions are applicable to the five-year CIPP:

*Section 12.4, Schedule of Capital Outlay:* If requested, the City Manager shall submit to the City Council recommended capital outlay expenditures for the ensuing year.

*Section 12.10, Lapse of Appropriation:* Every appropriation, EXCEPT an appropriation for a capital expenditures fund or special fund, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered, unless otherwise provided by ordinance. An appropriation for a capital expenditures fund or special fund shall continue in effect until the purpose for which it has been made has been accomplished or abandoned or it is transferred as permitted in Section 12.11.

*Section 12.11, Capital Expenditures Fund and Special Funds (d).* Subject to provisions of Chapter XV and as permitted in Section 12.9, subsection (c), any unencumbered balance in funds created under authority of this Section may be transferred by the Council to any other fund, and likewise, Council may transfer any unencumbered balance from any other fund to any fund created under authority of this Section.

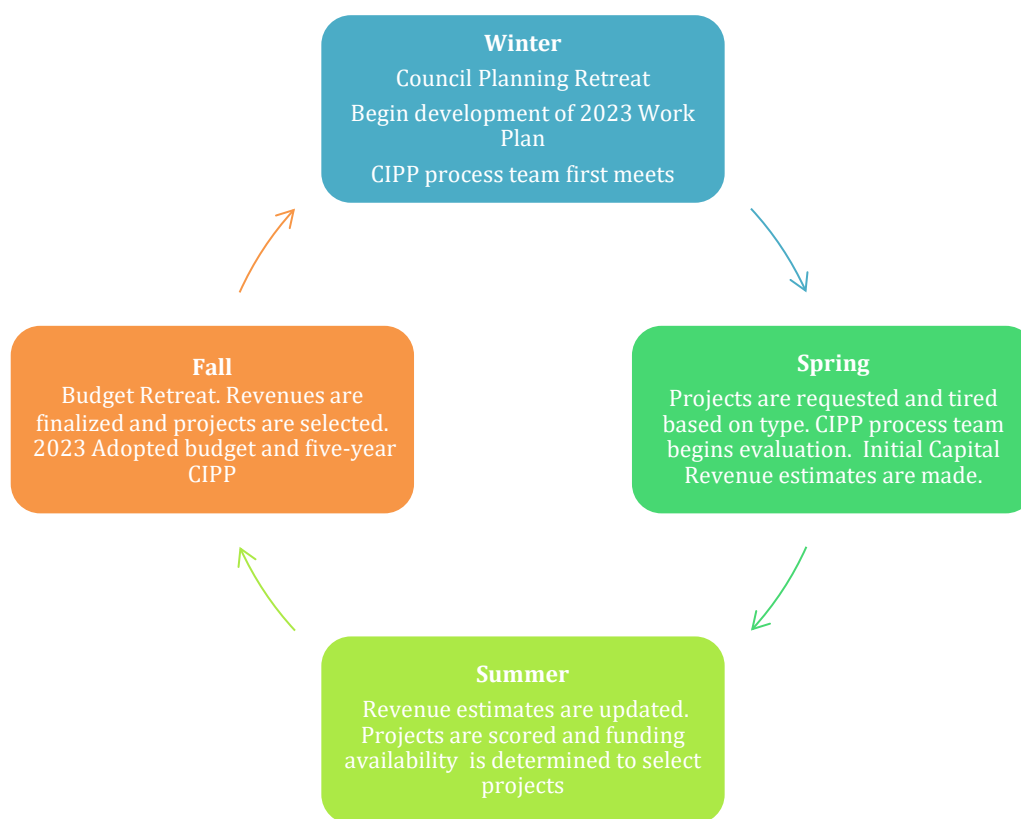


# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

## PLANNING PROCESS

The capital improvement budget process is the allocation of resources between competing demands and prioritizing projects in alignment with City Council's goals, outcomes, and desired objectives. The CIPP adheres to the City's Strategic Planning Cycle identified in Figure 1. Prior to presenting the draft five-year plan to City Council, the City Manager's Office works with department directors to identify the most pressing current and future needs.

Figure 1. Annual Strategic Planning Process



Before seeking project submittals from City departments, staff obtained City Council's feedback on their desired philosophy and approach to the CIPP process. At the planning retreat, Council expressed their desire to align capital investments with prioritized work plan outcomes and a need for an analytical approach for deciding projects. In 2022 a CIPP process team was created with members from multiple departments to score projects based on criteria discussed by City Council.

To facilitate this process all projects were separated into three tiers based on priority. Tier 1: Safety or Statutory Requirement, Tier 2: Up to Standard or Code, and Tier 3: New/Top of class. After tiers 1 and 2 are fit into predicted

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

funding availability. Tier 3 projects are scored and compete with the remaining funding available, if any. See table that follows for more detail.

<b>TIER 1: SAFETY OR STATUTORY REQUIREMENT</b>
These projects are required to meet legal requirements or urgent safety needs. A good example of these are bridge repairs or ADA compliance.
<b>TIER 2: UP TO STANDARD OR CODE</b>
These projects are mostly repairs of existing infrastructure that have not reached the level of imminent safety concern. Railroad crossings are a good example.
<b>TIER 3: NEW/TOP OF CLASS</b>
These projects are new infrastructure or significant improvements to existing infrastructure. These are the projects that are scored and compete with each other. An examples of this are the 120 <sup>th</sup> Avenue/US85 interchange.

Scoring was based on 10 criteria. Each criterion is scored between 1 and 10 with 10 being very important and 0 being no importance. Once all CIPP process team members have scored each project the results are averaged and help lead the discussion with what projects to move forward with. Along with scoring, timeline feasibility and staff capacity are all weighed to help select projects and finalize the 2023-2027 CIPP Five Year framework.

#	Criteria
1	Addresses City Council goals and objectives.
2	Addresses an identified safety issue.
3	Repair and/or preservation of existing infrastructure.
4	Continues a previous commitment.
5	Takes advantage of opportunities for outside funding.
6	Helps to encourage economic development.
7	Continues or completes a multi-phased project.
8	Economies of scale through linkage with other projects.
9	Maintenance and operating cost impacts. (Note: Reduce maintenance costs is considered good - "important")
10	Popular support: Reduces liability, preserves property values or social enhancement.

## ANNUAL UPDATES

The 2023-2027 Capital Improvement and Preservation Plan is designed to serve as a tool that improves budget planning and decision-making. As Commerce City continues to grow, capital investments will be needed to meet demand from residents, businesses, and commuters alike.

Throughout the year, members of the general public, City Council, and City staff will identify projects that need to be considered for funding.

The CIPP planning process allows for review of these requests and will rely on department staff, and City Council to determine whether new needs rank higher than currently funded projects.

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

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## FUNDING SOURCES

There are a variety of funding sources eligible for CIPP expenditures, including:

- General Fund
- Highway Users Tax
- Motor Vehicle Registrations
- Adams County Open Space Tax
- Conservation Trust Fund
- Drainage Basin Funds
- Solid Waste Tipping Fee
- Park Impact Fee
- Road Impact Fee
- Adams County Road & Bridge Tax
- General Improvement Districts
- Airport Revenue
- Community Development Block Grants (CDBG)
- Other Grants
- 2K Fund Balance

\*More information and definitions on these sources can be found in the Appendix.

The 2023-2027 CIPP followed a conservative funding approach, utilizing historical trends for projected revenue sources. The five-year plan does not rely on unpredictable revenues, such as third-party repayments or project close-outs, and did not predict additional bonding or certificates of participation at the time the five-year CIPP was developed. The 2023-2027 includes a formal general fund transfer for capital projects, based on need determined by the City Manager. This transfer recognizes the need to create additional and consistent revenue streams for CIPP as the community continues to grow. In order to address unforeseen conditions and cost escalations, the plan also calls for the creation of a programmatic contingency that represents five percent of planned expenditures for certain funding sources. Prior to use, the City Manager will thoroughly review and approve contingency requests.

The 2023-2027 CIPP is summarized on the next few pages, beginning with a five-year table showing project plans across all five years. Following this table are more details for each project. 2023 project details include dollar amounts and funding sources, while 2023-2027 project details are summarized without dollar amounts and funding sources, as those are subject to change during each budget cycle.



# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

## FIVE-YEAR CIPP

Project Name	2023	2024	2025	2026	2027
<b>Preservation</b>	<b>\$ 6,566,000</b>	<b>\$ 6,676,000</b>	<b>\$ 6,760,000</b>	<b>\$ 4,566,000</b>	<b>\$ 4,646,000</b>
2023 PRG Preservation	1,340,000	1,816,000	2,210,000	526,000	466,000
City Parking Lots Reconstruction	629,500	1,100,000	650,000	-	-
Crack repair Program	250,000	250,000	250,000	250,000	250,000
Fleet Wash Bay	780,000	-	-	-	-
Fleet Wet Fire System	127,000	-	-	-	-
Pavement Management	2,500,000	2,600,000	2,700,000	2,800,000	2,900,000
Railroad Crossing Replacement	250,000	260,000	270,000	280,000	290,000
PRG Facility Repairs	69,500	-	-	-	-
Street Reconstruction	500,000	525,000	550,000	575,000	600,000
Traffic Signal Maintenance Program	120,000	125,000	130,000	135,000	140,000
<b>Operational</b>	<b>\$ 2,424,400</b>	<b>\$ 2,816,000</b>	<b>\$ 3,969,500</b>	<b>\$ 2,673,000</b>	<b>\$ 2,910,000</b>
ADA Compliance	250,000	100,000	100,000	100,000	-
CCC Stormwater Master Plan	90,000	90,000	-	-	-
Facility Assessment Projects	375,000	758,000	2,953,500	1,617,000	1,914,000
Flatwork (PW)	250,000	265,000	280,000	295,000	310,000
Buffalo Run Drainage Study	500,000	500,000	-	-	-
HSIP-Local Match	50,400	-	-	-	-
Long Lane Striping	157,500	165,000	172,500	180,000	187,500
Pavement Study	200,000	-	-	-	-
Railroad Crossing Quiet Zones	123,000	492,000	-	-	-
Sidewalk Connectivity (PW)	96,000	96,000	96,000	96,000	96,000
Traffic Calming Program	32,500	35,000	37,500	40,000	42,500
Traffic Signal Installation Program	300,000	315,000	330,000	345,000	360,000
<b>Traditional</b>	<b>\$ 10,562,717</b>	<b>\$ 8,835,000</b>	<b>\$ 10,795,000</b>	<b>\$ 13,880,000</b>	<b>\$ 7,690,000</b>
104th Ave - S. Platte to Hwy 85 Widening	916,000	3,000,000	2,000,000	-	1,000,000
112th and US 85 Ave.	500,000	1,200,000	4,800,000	4,800,000	-
62nd Ave. & Vasquez (MHGP)*	2,000,000	-	-	-	-
62nd/64th and Holly	625,000	-	-	-	-
68th AVE CO to Brighton	200,000	-	-	-	-
96th Ave Widening	-	625,000	625,000	5,700,000	5,700,000
Buffalo Run Drainage Improvements	500,000	-	-	-	-
Core City Improvements	250,000	260,000	270,000	280,000	290,000
Fairfax Park Drainage Reconstruction	200,000	1,950,000	1,400,000	1,400,000	-
Highway 2 Median	1,250,000	-	-	-	-
I76 on Ramp	100,000	-	1,000,000	1,000,000	-
Irondale Regional Drainage	300,000	300,000	700,000	700,000	700,000
IT THIP	1,571,717	-	-	-	-
O'Brian Canal Lining	150,000	-	-	-	-
Road Materials Building MSC	500,000	-	-	-	-
Rosemary Street Widening	1,500,000	1,500,000	-	-	-
<b>Grand Total</b>	<b>\$ 19,553,117</b>	<b>\$ 18,327,000</b>	<b>\$ 21,524,500</b>	<b>\$ 21,119,000</b>	<b>\$ 15,246,000</b>

\* While included in the plan, this project is not currently funded as it is awaiting state legislation

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Budget		Funding Sources	Amount
<b>Project Name:</b>	PRG Preservation	ADCO Open Space	800,000
<b>Project Type:</b>	Preservation	Conservation Trust	540,000
<b>Description:</b>	Annual program to maintain and improve all of the City's existing parks and facilities.		
		<b>Total Amount</b>	<b>1,340,000</b>
2023 Budget		Funding Sources	Amount
<b>Project Name:</b>	City Parking Lot Reconstruction	General Fund	629,500
<b>Project Type:</b>	Preservation		
<b>Description:</b>	This project will preserve, repair, and improve the City facility parking lots including the Civic Center, Municipal Service Center, Recreation Centers, and misc. facilities throughout the City.		
		<b>Total Amount:</b>	<b>629,500</b>
2023 Budget		Funding Sources	Amount
<b>Project Name:</b>	City Crack Repair Program	Road and Bridge	250,000
<b>Project Type:</b>	Preservation		
<b>Description:</b>	This annual program will repair transverse cracks in asphalt pavement throughout the City.		
		<b>Total Amount:</b>	<b>250,000</b>
2023 Budget		Funding Sources	Amount
<b>Project Name:</b>	Fleet Wash Bay Re-construction	General Fund	390,000
<b>Project Type:</b>	Preservation	Fleet Retained Earnings	390,000
<b>Description:</b>	Complete re-construction of Public Works Vehicle and Equipment Wash Facility.		
		<b>Total Amount</b>	<b>780,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Fleet Wet Fire System Analysis <b>Project Type:</b> Preservation <b>Description:</b> Hire a fire, safety and code professional to assess fire suppression system and make recommendations for modifications to system and implement identified repairs/modifications.	Fleet Retained Earnings	127,000
Total Amount		127,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Pavement Management <b>Project Type:</b> Preservation <b>Description:</b> Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year Budget focused on roadways with pavement condition index less than 70.	Transportation Tax Solid Waste Road and Bridge HUTF	300,000 600,000 495,000 1,105,000
		2,500,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Railroad Crossing Replacement Program <b>Project Type:</b> Preservation <b>Description:</b> This program will replace outdated railroad crossings throughout the City.	Road and Bridge	250,000
Total Amount:		250,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> PRG Facility Repairs <b>Project Type:</b> Preservation <b>Description:</b> Replacement and repair of several items in the recreation centers and outdoor pool.	2K Fund Balance	69,500
Total Amount		69,500



# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Budget		Funding Sources	Amount
<b>Project Name:</b>	Street Reconstruction	<b>Transportation Tax</b>	<b>300,000</b>
<b>Project Type:</b>	Preservation	<b>Solid Waste</b>	<b>200,000</b>
<b>Description:</b>	Annual program to reconstruct roads which have deteriorated beyond repair by mill & overlay. Proposed project for 2023 is 106th Avenue between Havana and Fulton.		
<b>Total Amount</b>			<b>500,000</b>
2023 Budget		Funding Sources	Amount
<b>Project Name:</b>	Traffic Signal Maintenance	<b>Road and Bridge</b>	<b>20,000</b>
<b>Project Type:</b>	Preservation	<b>HUTF</b>	<b>100,000</b>
<b>Description:</b>	Annual program to evaluate and replace or upgrade traffic signal equipment as needed.		
<b>Total Amount:</b>			<b>120,000</b>
2023 Budget		Funding Sources	Amount
<b>Project Name:</b>	ADA Compliance	<b>General Fund</b>	<b>250,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Projects that bring PRG facilities and amenities into ADA compliance.		
<b>Total Amount:</b>			<b>250,000</b>
2023 Budget		Funding Sources	Amount
<b>Project Name:</b>	CCC Stormwater Master Plan	<b>Drainage Impact Fee</b>	<b>90,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Master Drainage Study for portion of City east of Hwy 2 and north of the Rocky Mountain Arsenal.		
<b>Total Amount</b>			<b>90,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Facility Assessment Projects <b>Project Type:</b> Operational <b>Description:</b> Recently all City Facilities were assessed and several projects were identified including HVAC, roof, and AC work. These funds will help complete a portion of that work.	<b>General Fund</b>	<b>375,000</b>
<b>Total Amount</b>		<b>375,000</b>
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Concrete Flatwork <b>Project Type:</b> Operational <b>Description:</b> Annual program to evaluate and replace substandard concrete, including broken sidewalk, curb, gutter, and concrete pavement panels.	<b>Solid Waste</b>	<b>250,000</b>
<b>Total Amount</b>		<b>250,000</b>
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Buffalo Run Drainage Study <b>Project Type:</b> Operational <b>Description:</b> This project a drainage study with the City/Mile High Flood District Drainage Study.	<b>BRT Drainage</b>	<b>500,000</b>
<b>Total Amount</b>		<b>500,000</b>
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> HSIP Local Match <b>Project Type:</b> Operational <b>Description:</b> The Highway Safety Improvement Program is a Federal-aid program to achieve a significant reduction in traffic fatalities and serious injuries on all public roads. The money allocated in 2023 is the City's local match for the grant.	<b>Transportation Tax</b>	<b>50,400</b>
<b>Total Amount</b>		<b>50,400</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Long Lane Striping <b>Project Type:</b> Operational <b>Description:</b> Annual Program to re-stripe all collector and arterial roadways within the City.	HUTF	157,500
Total Amount:		157,500
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Pavement Study <b>Project Type:</b> Operational <b>Description:</b> Asphalt pavement analysis to determine the condition of all asphalt roads within the City.	Transportation Tax	200,000
Total Amount		200,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Railroad Crossing Quiet Zones <b>Project Type:</b> Operational <b>Description:</b> This project will design and construct wayside horns at the Union Pacific crossings at 69th Ave & 72nd Ave. For 2023 we would anticipate design and coordination efforts.	Transportation Tax	123,000
Total Amount		123,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Sidewalk Connectivity <b>Project Type:</b> Operational <b>Description:</b> Annual program to install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb.	HUTF	96,000
Total Amount:		96,000



# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Traffic Calming Program <b>Project Type:</b> Operational <b>Description:</b> Program to install various implements to ease traffic congestion throughout the City and improve safety in residential areas.	HUTF	32,500
Total Amount:		32,500
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Traffic Signal Program <b>Project Type:</b> Operational <b>Description:</b> The City is experiencing rapid growth. In order to keep the traveling public safe, traffic signals need to be installed as they are warranted.	Road Impact Fee	300,000
Total Amount		300,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> 104th Ave S. Platte River to Hwy 85 <b>Project Type:</b> Traditional <b>Description:</b> This project will widen 104th Avenue from South Platte River to Highway 85. The design and widening of 104th Avenue is a joint project between Commerce City, Thornton, and Adams County. Project is currently in the environmental and preliminary designs phase.	2K Fund Balance	916,000
Total Amount		916,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> 112th and US85 <b>Project Type:</b> Traditional <b>Description:</b> This project would install designated left turn lanes for eastbound and westbound movements at the intersection of 112th Ave and US85. In addition, concrete medians, improved railroad crossing, drainage improvements and signal timing.	2K Fund Balance	500,000
Total Amount		500,000

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Budget	Funding Sources	Amount
<b>Project Name:</b> 62nd & Vasquez Intersection* <b>Project Type:</b> Traditional <b>Description:</b> This Project is a part of the Vasquez project that includes improvements to Vasquez between 60th Avenue and 62nd Avenue. Specifically this project is to advance the construction of a new signalized intersection at Vasquez and 62nd Avenue.	*Funding for this project is awaiting State Legislation	
<b>Total Amount</b>		-
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> 62nd/64th and Holly <b>Project Type:</b> Traditional <b>Description:</b> Design and construction of bulb-outs at the intersection of 62nd Avenue and Holly Street to enhance safety for pedestrians. Design and construction of an updated intersection at 62nd Avenue and Holly Street to enhance safety for pedestrians and motorists.	Transportation Tax	625,000
<b>Total Amount:</b>		625,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> 68th Ave Colorado Blvd. to Brighton Rd. <b>Project Type:</b> Traditional <b>Description:</b> Design and construction of 68th Avenue from Colorado Blvd to Brighton Blvd. Design in 2023. Construction in 2024.	Transportation Tax	200,000
<b>Total Amount:</b>		200,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Core City Improvements <b>Project Type:</b> Traditional <b>Description:</b> Continue to address pavement within the Core City that has a PCI below 70. In addition, we will identify missing sidewalks and drainage improvements that will benefit the Core City area	Transportation Tax HUTF	125,000 125,000
<b>Total Amount</b>		250,000

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Fairfax Park Drainage <b>Project Type:</b> Traditional <b>Description:</b> This project initiates infrastructure improvements, through implementation of the joint City/Mile High Flood District Drainage Study, on how best to address the outfall system from Fairfax Park.	General Fund	200,000
Total Amount:		200,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Highway 2 Median <b>Project Type:</b> Traditional <b>Description:</b> Install a center median on Highway 2 from 75th Pl. to 112th Ave.	2K Fund Balance	1,250,000
Total Amount		1,250,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> I76 On-Ramp <b>Project Type:</b> Traditional <b>Description:</b> Construct an on-ramp from 104th Avenue to I-76.	Transportation Tax	100,000
Total Amount		100,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Irondale Regional Drainage <b>Project Type:</b> Traditional <b>Description:</b> This project will be to install storm water infrastructure to implement the Irondale Neighborhood and Infrastructure Plan.	Transportation Tax	300,000
Total Amount:		300,000



# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Budget	Funding Sources	Amount
<b>Project Name:</b> O'Brian Canal Lining <b>Project Type:</b> Operational <b>Description:</b> This project will construct surface for the O'Brian Canal under the Potomac Street bridge.	Transportation Tax	150,000
Total Amount:		150,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> MSC Road Materials Building <b>Project Type:</b> Traditional <b>Description:</b> Replacement of the existing road deicing materials vinyl roofed structure (MSC) to increase storage capacity to sufficient levels, increase operational effectiveness, efficiencies and safety.	General Fund	500,000
Total Amount		500,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Rosemary Street Widening <b>Project Type:</b> Traditional <b>Description:</b> This project will widen Rosemary Street from 80th Avenue to 86th Avenue - adding a center turn lane as well as curb & gutter, sidewalk and drainage improvements	2K Fund Balance	1,500,000
Total Amount		1,500,000
2023 Budget	Funding Sources	Amount
<b>Project Name:</b> Buffalo Run Drainage Improvements <b>Project Type:</b> Traditional <b>Description:</b> Project to improve Buffalo Run drainage flows to promote better turf recovery and growth.	General Fund	500,000
Total Amount:		500,000

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Budget	Funding Sources	Amount
<b>Project Name:</b> IT TIIP	<b>IT Retained Earnings</b>	<b>1,300,000</b>
<b>Project Type:</b> Traditional	<b>General Fund</b>	<b>271,717</b>
<b>Description:</b> IT Projects include Audio Visual at Bison Ridge, Network Wiring Upgrades, Server Infrastructure and more.		
<b>Total Amount:</b>		<b>1,571,717</b>

2024 - 2027 Planned Projects	
Project Name:	PRG Preservation
Project Type:	Preservation
Description:	Annual program to maintain and improve all of the City's existing parks and facilities.
Project Name:	City Parking Lot Maintenance
Project Type:	Preservation
Description:	This project would maintain and make improvements to the Civic Center parking lot
Project Name:	Crack Repair Program
Project Type:	Preservation
Description:	This annual program will repair transverse cracks in asphalt pavement throughout the City.
Project Name:	Railroad Crossing Replacement Program
Project Type:	Preservation
Description:	This program will replace outdated railroad crossings throughout the City.
Project Name:	Pavement Management
Project Type:	Preservation
Description:	Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year plan focused on roadways with pavement condition index less than 70.

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2024 - 2027 Planned Projects	
<b>Project Name:</b>	Street Reconstruction
<b>Project Type:</b>	Preservation
<b>Description:</b>	The pavement management program is only designed to help maintain paved roads that do not need full reconstruction. In order to maintain Citywide pavement conditions, we also need to address paved roads that need to be fully reconstructed.
<b>Project Name:</b>	Traffic Signal Maintenance
<b>Project Type:</b>	Preservation
<b>Description:</b>	Annual program to evaluate and replace or upgrade traffic signal equipment as needed.
<b>Project Name:</b>	ADA Compliance
<b>Project Type:</b>	Operational
<b>Description:</b>	Projects that bring PRG facilities and amenities into ADA compliance.
<b>Project Name:</b>	CCC Stormwater Master Plan
<b>Project Type:</b>	Operational
<b>Description:</b>	Master Drainage Study for portion of City east of Hwy 2 and north of RMA
<b>Project Name:</b>	Facility Assessment Projects
<b>Project Type:</b>	Operational
<b>Description:</b>	Recently all City Facilities were assessed and several projects were identified including HVAC, roof, and AC work. These funds will help complete a portion of that work.
<b>Project Name:</b>	Concrete Flatwork
<b>Project Type:</b>	Operational
<b>Description:</b>	Annual Program to re-stripe all collector and arterial roadways within the City
<b>Project Name:</b>	Buffalo Run Drainage Study
<b>Project Type:</b>	Operational
<b>Description:</b>	This project would be to conduct a study to determine the best way to convey storm drainage across the golf course to the regional detention pond located at 120th and Laredo Street.



# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2024 - 2027 Planned Projects	
<b>Project Name:</b>	Long Lane Striping
<b>Project Type:</b>	Operational
<b>Description:</b>	Annual Program to re-stripe all collector and arterial roadways within the City
<b>Project Name:</b>	Railroad Crossing Quiet Zones
<b>Project Type:</b>	Operational
<b>Description:</b>	This program will replace outdated railroad crossings throughout the City
<b>Project Name:</b>	Sidewalk Connectivity
<b>Project Type:</b>	Operational
<b>Description:</b>	Annual program to install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb ramps to current ADA standards, as appropriate.
<b>Project Name:</b>	Traffic Calming Program
<b>Project Type:</b>	Operational
<b>Description:</b>	Program to install various implements to ease traffic congestion throughout the City and improve safety in residential areas.
<b>Project Name:</b>	Traffic Signal Installation
<b>Project Type:</b>	Operational
<b>Description:</b>	The City is experiencing rapid growth. In order to keep the traveling public safe, traffic signals need to be installed as they are warranted.
<b>Project Name:</b>	104th Ave - S Platte River to Hwy 85 Widening
<b>Project Type:</b>	Traditional
<b>Description:</b>	This project will widen 104th Avenue from South Platte River to Highway 85. The 2023 phase includes the environmental study and right-of-way acquisition.
<b>Project Name:</b>	112th Ave and US 85
<b>Project Type:</b>	Traditional
<b>Description:</b>	This project would install designated left turn lanes for eastbound and westbound movements at the intersection of 112th Ave and US85. In addition, concrete medians, improved railroad crossing, drainage improvements and signal timing.

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

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2024 - 2027 Planned Projects	
<b>Project Name:</b>	96th Ave Widening
<b>Project Type:</b>	Traditional
<b>Description:</b>	The intersection of US/85 and 62nd Avenue is an important intersection for the commercial development of the MHGP. This project is being done in coordination with CDOT to improve the overall safety and functionality of the corridor.
<b>Project Name:</b>	Core City Improvements
<b>Project Type:</b>	Traditional
<b>Description:</b>	Continue to address pavement withing the Core City that has a PCI below 70. In addition, we will identify missing sidewalks and drainage improvements that will benefit the Core City area.
<b>Project Name:</b>	Fairfax Park Drainage Reconstrction
<b>Project Type:</b>	Traditional
<b>Description:</b>	This project initiates infrastructure improvements, through implementation of the joint City/Mile High Flood District Drainage Study, on how best to address the outfall system from Fairfax Park.
<b>Project Name:</b>	I-76 On ramp
<b>Project Type:</b>	Traditional
<b>Description:</b>	Construct an on-ramp from 104th Avenue t o I-76.
<b>Project Name:</b>	Irondale Regional Drainage
<b>Project Type:</b>	Traditional
<b>Description:</b>	This project will be to install storm water infrastructure to implement the Irondale Neighborhood and Infrastructure Plan.
<b>Project Name:</b>	Rosemary Street Widening
<b>Project Type:</b>	Traditional
<b>Description:</b>	This project will widen Rosemary Street from 80th Avenue to 86th Avenue - adding a center turn lane as well as curb & gutter, sidewalk and drainage improvements.

# CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

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## CITY OF COMMERCE CITY

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# APPENDIX

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## BUDGET AND FINANCIAL POLICIES

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### BUDGET OVERVIEW

The budget is the plan by which financial policy is made, implemented, and controlled. The City Charter, State Constitution, and state laws provide the basic legal requirements and time-lines for the process. Council goals, ordinances, and resolutions provide additional direction that respond to the needs and desires of the community.

Municipal services are financed through a variety of taxes, fees, charges for service, and intergovernmental assistance. The City:

- Utilizes conservative growth and revenue forecasts
- Appropriates the budget in accordance with the City Charter, the State Constitution, and state laws
- Adopts financial management policies which establish guidelines for financial plans
- Establishes budgets for all funds based on adopted policies and practices
- Adjusts the budget to reflect changes in priorities, the local economy, and receipt of unbudgeted revenues
- Organizes the budget so that revenues are related to expenditures as much as possible
- Prepares a multi-year financial plan for capital improvements
- Allows staff to manage the operating and capital budgets, with City Council approval
- Provides department managers with immediate access to revenue and expenditure information to assist their efforts in controlling annual expenditures against appropriations

### BUDGET PHILOSOPHY

Commerce City's budget philosophy is best summarized by the following principles:

- Balance the budget by matching expenditures to revenues by evaluating expenditures in the current year and estimates for the next budget year
- Keep our workforce whole, because the employees are our number one resource
- Provide first class service to our citizens and the public
- Continually improve operational efficiency to do more with less
- Position the City to sustain economic downturns and robust growth
- Maintain healthy reserves and using them as last resort
- Direct one-time revenues toward one-time expenditures and capital projects
- Continue to implement plans of City

### BUDGET GOALS

In keeping with the first principal above, that the City's current revenues will be sufficient to support current operating expenditures, reserves will be utilized only in emergencies. Under certain circumstances fund balances will be used for operations. These circumstances include, but are not limited to, one-time expenditures where money was accumulated in the fund balance in anticipation of a planned expenditure.

Sales and Use Tax audit revenues in excess of \$2,500,000 per year shall go into fund balance or be used to replenish Operating Reserves, for capital projects or for one-time projects.

One-time revenues will be used only for one-time expenditures and/or capital projects.



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## **BUDGET PROCESS**

The budget has been structured and prepared using the guidelines of the Governmental Finance Officers Association (GFOA). Two publications, the Governmental Accounting, Auditing and Financial Reporting (GAAFR) “Blue Book” and the Governmental Accounting Standards Board (GASB) standards and guidance, guide the financial reporting and annual budget process. The City of Commerce City prepares its budget on a calendar-year basis as required under City Charter. The budget must be balanced or show a revenue surplus.

## **BASIS OF ACCOUNTING**

The budget parallels the City’s accounting system and is prepared on the same basis. A modified accrual basis is used for general governmental operations. Significant revenues are recorded when measurable and available. Expenditures are recorded when incurred (except for unmatured interest on general long-term debt, which is recognized when due). Records for the City’s proprietary funds are maintained on a full accrual basis.

## **BUDGET TERM**

The budget term begins with the first day of January and ends on the last day of December.

## **BUDGET RECOMMENDATION**

On or before November 1, the City Manager is required by the City Charter to bring forward a recommended budget for the upcoming year. The recommended budget provides a complete financial plan for each fund of the City and includes appropriate financial statements for each type of fund showing comparative figures for the last completed fiscal year, comparative figures for the current year and recommendations for the ensuing year.

Annually, the City Council also adopts a five-year plan for the Capital Improvement and Preservation Plan (CIPP) as a planning tool. Expenditures are approved for the current budget year only, however, the plan identifies revenue estimates and projected costs for capital improvements and capital maintenance projects for both the current budget year and four years beyond

## **PUBLIC HEARINGS**

The City Manager’s proposed budget is a matter of public record and is open to the public for inspection. The public hearing regarding the proposed budget and revisions to the current year’s budget is opened during a Council meeting in October. The hearing is continued to the first Council meeting in November and then concluded and closed at that meeting. Appropriate notice of the time and place of the hearing is placed in a newspaper of general circulation.

## **ADOPTION OF BUDGET AND APPROPRIATION OF FUNDS**

After the public hearings, and on or before December 15, the City Council adopts a balanced budget for the upcoming year. The Council appropriates sums of money as it deems necessary to defray all expenditures.

## **CHANGES TO ADOPTED BUDGET**

After the commencement of the fiscal year, the amounts appropriated for the proposed expenditures in the adopted budget are irrevocable and are deemed appropriated for each purpose specified. The expenditures of City operating funds cannot exceed the budgeted appropriations for the respective fund. In certain cases, however, adopted budgets can be increased, decreased or amounts transferred between funds upon Council authorization.

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## **SUPPLEMENTAL APPROPRIATION**

On recommendation by the City Manager, the City Council, by ordinance, can make supplemental appropriations from actual and anticipated revenues and prior year reserves as long as the total amount budgeted does not exceed the actual or anticipated revenue total or the available reserve balance. No appropriation can be made which exceeds the revenues, reserves, or other funds anticipated or available except for emergencies due to accident or unforeseen event arising after the adoption of the annual appropriation.

## **UNANTICIPATED REVENUE**

Council may, by ordinance, approve for expenditure unanticipated revenue that may be received during the fiscal year. Such revenue may be generated from grants, issuance of bonds, unanticipated tax assessments or the implementation of a new fee.

## **ENCUMBRANCE CARRYOVER**

If a fund has open purchase orders at the end of a fiscal year, the purchase orders are closed and any remaining funds are unencumbered.

## **BUDGET DECREASES**

The budget can also be decreased below approved levels during the fiscal year. Changes in service demands, economic conditions, projected growth limits, and Council goals and direction may cause such budget reductions. Each service area is responsible for developing a plan to reduce expenses. Each plan must be in place and ready for implementation should the need arise. If the City Manager directs budget reductions, Council will be informed immediately and the appropriations will be set aside through administrative action. While this administrative action does not lower the appropriations within a fund, expenditures are prevented. If the circumstances leading to the reduction in budget changes the appropriation may be made available for expenditure.

## **LEVEL OF CONTROL AND BUDGET TRANSFERS**

Control of expenditures is exercised at the department/fund level. Department heads and managers are responsible for all expenditures made against appropriations within their budget and may allocate resources within the departmental budget. The City may transfer appropriated monies between spending agencies within a fund or from one fund to another provided:

- The transfer is made from a fund in which the amount appropriated exceeds the amount needed to accomplish the purpose specified by the appropriation;
- The purpose for which the funds were initially appropriated no longer exists.

## **LAPSED APPROPRIATIONS**

All appropriations not spent or unencumbered at the end of the fiscal year lapse into the fund balance applicable to the specific fund, except for as follows:

- Capital projects – appropriations for capital projects do not lapse until the project is completed and closed out
- Grant Funds – appropriations for federal or state grants do not lapse until the expiration of the grant

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The City Council can terminate a capital project or a federal or state grant at any time prior to completion of the project or expiration of the grant.

## FUND ACCOUNTING

Fund accounting is used both for budgeting and accounting purposes. Each fund is established for a specific purpose and is considered a separate accounting entity.

Council must approve or appropriate any expenditure from the various funds including expenditures from reserves. The appropriation is generally done prior to the beginning of each fiscal year, but can be done by the City Council anytime during the year if funds are available. In government, *appropriate or appropriation* is used instead of authorize or authorization.

## CITY FUND TYPES

### General Fund

This fund accounts for the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

### Special Revenue Funds

These funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The City has the following special revenue funds:

- CC/BSD Use Tax Fund – accounts for activities of the Commerce City-Brighton School District Use Tax fund. Per a December 2002 agreement, use taxes paid to the city by the school district are retained by the city in an interest bearing account for use on applicable school facilities.
- Police Forfeiture Funds – account for the disposition of proceeds received by the City’s Police Department from forfeitures of contraband and grants.
- Police Donation Fund – accounts for donations received for police programs, such as the Explorer, School Resource, and Victim Services programs.
- Grants Fund – accounts for revenues received by the City for grant funded projects.
- Urban Renewal Authority Fund – accounts for revenues and expenditures associated with the various urban renewal areas and plans.
- Conservation Trust Fund – accounts for revenues received from the Colorado State Lottery designated for the development, improvement, and maintenance of parks, recreation, and open-space programs;
- Chemical Roundup Fund – Republic Services (formerly BFI) pays a minimum of \$25,000 per year to the City. The amount is adjusted annually in direct proportion to population increases within the City. The funds are to be used for the management of household hazardous waste in the City. The money is used for the Household Chemical Clean-up Program and other related projects administered by Tri-County Health.
- Special Improvements Fund – accounts for curb, gutter, and sidewalk improvements in certain parts of the City. Financing is provided by a specific tax levy on residents of the City.

### Capital Projects Funds

These funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds). The following funds are currently established:



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- Water Rights Acquisition Fund – provides for future acquisition of water rights;
- Impact Fees Fund – accounts for transportation, drainage, and park impact fees from developers.
- Second Creek Drainage Fund – accumulates funds for drainage improvements within the drainage basin.
- Third Creek Drainage Fund – accumulates funds for drainage improvements within the drainage basin.
- Buffalo Run Tributary Drainage District Fund – accumulates funds for drainage improvements within the drainage basin.
- Capital Projects Fund – accounts for the design, construction, and resurfacing of various individual construction projects of the City;
- Northern Infrastructure General Improvement District – accounts for the construction of infrastructure improvements within the district. The district is a blended component unit of the City;
- E-470 Commercial Area GID – accounts for the construction of infrastructure improvements within the district. The district is a blended component unit of the City;
- E-470 Residential Area GID – accounts for the construction of infrastructure improvements within the district. The district is a blended component unit of the City;

## **Proprietary Funds**

These funds account for activities that involve business-like interactions, either within the government (internal service funds) or outside of it (enterprise funds).

- Solid Waste Management Enterprise Fund – accounts for the operations and administrative activities relating to the construction and maintenance of all roads and bridges affected by the waste management activity.
- Information Technology, Facility Services, and Fleet Management Internal Service Funds – account for the administration, operation, and acquisition of new and replacement items related to these three service areas. Related costs are charged back user departments on a cost allocation basis.

## **Fiduciary Funds**

These funds account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include expendable trust, pension trust and agency funds. The City has the following fiduciary funds:

- Police Pension Fund – accounts for City and employee contributions to the defined contribution plan and disbursement of these monies to a financial management company which administers the plan;
- 401(a) Employee Retirement Plans Fund – accounts for the City’s defined contribution pension plans;
- Elected Official Retirement Fund – accounts for the elected official defined benefit pension plan;
- School Facility Fee Fund – accounts for collection of School Impact Fees from developers for school districts.

## **REVENUE POLICIES**

The City of Commerce City strives to achieve and maintain a balanced revenue structure. Because Commerce City is a well-established community, some annual revenues are stabilized and can be used year to year as a sound revenue base. Because of substantial residential growth, other revenues vary significantly from year to year depending upon the amount of construction in a particular year. Major revenue sources in the General Fund are sales and use tax, property tax, building permit fees, intergovernmental revenues, franchise charges, fines and forfeitures, and user fees and charges.

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The amount of a fee should not exceed the overall cost of providing the facility, infrastructure, or service for which the fee is imposed. Direct and indirect costs may be included when calculating the cost to be covered by a fee. That includes costs directly related to the provision of the service and support costs that are more general in nature, but supporting the provision of service. The City reviews all fees for licenses, permits, fines and other miscellaneous charges as part of the annual budget process.

## EXPENDITURE POLICIES

The General Fund contains all the daily City operations and is comprised of seven departments and forty-seven divisions and/or programs consisting of: Administration (including Legislative, Legal, City Manager, City Clerk, Community Relations, Municipal Court, and Economic Development); Human Resources (including Operations, Risk Management, Organizational Development, and Employee Assisted Housing); Finance (including Financial Planning and Budgeting, Financial Services, Tax, and Internal Services); Community Development (including Administration, Building Safety, Community Planning, Neighborhood Services, CDBG, and Housing); Parks, Recreation, and Golf (including Administration, Community Events, Golf, and Recreation); Public Safety (including Administration, Support Operations, Patrol, Community Justice, and Emergency Management) and Public Works (including Administration, Engineering, Street and Traffic Maintenance, Parks Operations, and Refuse Collection).

Expenditures are classified within each division and/or program as the following:

### **Personnel Services**

Includes salaries for full-time and part-time employees, overtime pay, insurance, retirement, and other costs related to the employee. The compensation plan is intended to provide all employees with fair and equitable pay and to provide a uniform system of payment.

### **Materials and Supplies**

Operating and maintenance supplies which encompass administrative costs such as office supplies, uniforms, small tools, ammunition, salt, sand and gravel.

### **Allocations**

Consists of computer and software allocation, facility allocation, and vehicle allocation, which are charges from the Internal Services Funds for services or equipment they provide.

### **Services and Charges**

Contains such items as dues, subscriptions, travel and training, safety programs, audit/legal/consulting fees, telephone/utility charges, photocopying, etc.

### **Capital Outlay**

Consists of fixed assets over \$5,000 and a useful life of five years. This expenditure area consists of furniture/fixtures, computer hardware, etc.

A detailed, “line-item” budget is provided to departments to facilitate monitoring day-to-day expenditures.

## TAXPAYER’S BILL OF RIGHTS (TABOR)

In 1992, Colorado voters approved an amendment to the Colorado Constitution that placed limits on revenue and expenditures of the State and all local governments. Even though the limit is placed on both revenue and expenditures, the constitutional amendment actually applies to a limit on revenue collections. Growth in revenue is limited to the

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increase in the Denver-Boulder Consumer Price Index plus local growth (new construction and annexation). This percentage is added to the preceding year's revenue base, giving the dollar limit allowed for revenue collection in the ensuing year. Any revenue collected over the limit must be refunded to the citizens. Cities have the option of placing a ballot measure before the voters asking for approval on retaining the revenue over the limit. Federal grants or gifts to the City are not included in the revenue limit.

City "Enterprise Funds" are exempt from the imposed limits.

In Commerce City voters approved a ballot measure that allows the City to exclude all revenues, with the exception of property tax revenues, from those included within Article X, Section 20 of the Colorado Constitution.

## RESERVES POLICY

A top priority of the City Council is to keep the City in good fiscal health. Revenue projections are conservative and authorized expenditures are closely monitored. In stable economic times, the combination of these two strategies lead to revenue collections higher than actual expenditures. The accumulation of fund balances and reserves protects the City from uncontrollable increases in expenditures or unforeseen reductions in revenue, or a combination of both. It also allows for the prudent financing of capital projects.

The City of Commerce City maintains reserves that are required by law or contract and that serve a specific purpose. These types of reserves are considered restricted and are not available for other uses. Within specific funds, additional reserves may be maintained according to adopted policies. All expenditures of reserves must be approved by City Council. This may occur during the budget process or throughout the year. Following are the four levels of reserves established by Commerce City:

- TABOR Reserve: Restricted for Emergencies – Article X, Section 20 of the State Constitution requires a reserve of three percent (3%) of fiscal spending for emergencies. The use of this reserve is restricted to the purpose for which it was established and can be used solely for declared emergencies. These emergency reserves are calculated on all applicable City expenditures and funds.
- Designated "Safeguard" Reserves – The City Council has determined that Safeguard Reserves be established at the level of ten percent (10%) of expenditures (excluding the capital improvement funds) and fifty percent (50%) of debt service required for that fiscal year. Safeguard Reserves may be used for operations or debt service only in times of emergency such as natural disasters, acts of terrorism or war, widespread riots, or similar emergencies impacting the community. Ordinances authorizing appropriations from the Safeguard Reserves will require approval by an extra-ordinary majority of Council.
- Restricted Fund Balance - The City Council has determined that Operating Reserves be established to provide for unforeseen reductions in revenues in the current year if budgeted revenues are less than actual revenues and expenditures, including encumbrances, are greater than actual. The target for Operating Reserves will be ten percent (10%) of operating expenditures (excluding the capital improvement funds). Operating Reserves may be used during economic downturns to fill the gap between operating revenues and expenditures. The Operating Reserves are to be replenished as soon as possible when operating revenues rebound or from sales and use tax audit revenues in excess of the amount budgeted in that year.
- Unrestricted Fund Balance – This reserve provides for the temporary financing of unforeseen opportunities or needs of an emergency nature including increases in service delivery costs. Monies held in this reserve may be appropriated during the current budget year and may also be used for ensuing budget years as a



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revenue source if additional expenditures are required to maintain appropriate levels of service exceed projected revenues. Of all the reserves, the Unrestricted Fund Balance is the most flexible.

## **CAPITAL PROJECTS FUNDS**

The City has a significant financial investment in streets, public facilities, parks, natural areas, and other capital improvements. In past years, the City Council voiced a firm commitment to, and investment in, the City's capital projects.

Costs for the Capital Improvement and Preservation Plan (CIPP) are estimated and funding sources are identified for each project. Operating and maintenance costs are identified at the time projects are approved. A variety of funding sources have been identified for capital improvements including Adams County Open Space revenues, Conservation Trust funds, Adams County transportation tax shared revenues, and a variety of grant funds.

## **IMPACT FEE FUND**

There are four types of Impact Fees within this Fund: Drainage, Landscaping, Parks/Open Space, and Transportation. Monies received for these impact fees are accounted for by type within the Fund. Impact Fees are intended to collect money from development to help pay for the public improvements made necessary by the development.

### **Drainage**

Until 2003, Drainage Impact Fees were established solely by development agreement as negotiated by the City's Public Works Department. In 2003, the City Council approved an ordinance establishing a regional drainage improvements impact fee at \$1,700 per developable acre for the Second Creek drainage basin. The Buffalo Run Tributary Drainage Basin fee was established in early 2005 at \$2,132 per developable acre. The DFA 0053 Drainage Basin fee was established late in 2006 at \$3,055 per developable acre. The Third Creek Drainage Basin fee was established in early 2007 at \$1,445 per developable acre. These funds may be used only for drainage improvements.

### **Landscape**

In some cases, the City has collected a landscape fee from developments for future landscape installation along arterial roadways. This is a voluntary impact fee, not an ordinance requirement. In many cases, the arterial roadways are not constructed immediately resulting in a need to create an account for the City to install landscape elements at a later date. This helps with the shortfall in the road impact fee that does not adequately provide for landscape costs.

### **Parks/Open Space**

Currently, the Impact Fee for Parks/Open Space is \$0.34 per square foot of residential lot area.

These funds may only be used for the acquisition, planning, and construction of public parks, trails, and recreation facilities and may be appropriated by the City Council at the time of adopting the CIPP or by ordinances making appropriations for capital projects.

### **Transportation**

The Commerce City Road Impact Fee Ordinance established the Impact Fee for the northern range defined as the area of the city located (i) east of the Union Pacific Railroad tracks and north of 80th Avenue; and (ii) west of the Union Pacific Railroad tracks and north of 88th Avenue (Commerce City Code Section 21-9220).

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Currently, the Transportation Impact Fee is \$1,181 per house, \$726 per townhome or \$4,471 per 1,000 square feet of commercial space under 100,000 square feet in size in new development. There are different fees for other sizes and types of construction.

Use of the Funds – These funds may be used only for building, maintaining, and improving roads within the benefit district where the funds were collected. There are three road benefit districts: (i) District 1 is the area of the northern range west of Highway 2 and north of East 80th Ave.; (ii) District 2 is the area of the northern range between Highway 2 and Picadilly Road; (iii) District 3 is the area of the northern range east of Picadilly Road. The funds are to be appropriated by the City Council at the time of the annual budget upon the recommendation of the impact fee administrator (Section 21-9220 Commerce City Code).

Any fees collected must be returned to the fee payer or the fee payer's successor if the fees have not been spent within 7 years from the date of the building permit for the development was issued, along with 6% interest. The Council may extend this by 3 years by resolution.

## **WATER RIGHTS ACQUISITION FUND**

The Water Rights Acquisition fee is an impact fee established in 2003 as a separate fund. The water rights acquisition fee provides for buying water rights to supply both irrigation and potable water for parks, recreation centers, and open space in the City. Because the cost of water rights is rising so rapidly, there is an annual 10% escalator in the fee per dwelling unit that started in 2005. The City Council also has the flexibility to change the fee by resolution to adapt the fee to changing water market conditions.

## **SOLID WASTE MANAGEMENT FUND**

As part of the Republic Services (formerly BFI) PUD Zone Document approval, two service charges were established to mitigate various impacts created by the landfill operation.

Landfill Operations' Charge (Tipping Fee) – Republic Services pays the City 5% of disposal revenues from the landfill operation. These funds are to be used for financing solid waste management projects and services within the city. Specifically, they can be used for a wide range of projects to mitigate impacts of the landfill operation, including roadway infrastructure, beautification, traffic control, facilities construction, and other projects. These funds may be appropriated by the City Council at the time of adopting the CIPP or by ordinances making appropriations for capital projects.

The City must report to Republic Services on the use of the revenues each year and submit a plan for the use of the service charge for the current fiscal year.

## **DEBT AND LONG-TERM FINANCING POLICIES**

The City of Commerce City recognizes the primary purpose of capital facilities is to support provision of services to residents. Using debt financing to meet the capital needs of the City must be evaluated according to two tests, efficiency and equity. The test of efficiency equates to the highest rate of return for a given investment of resources. The test of equity requires a determination of who should pay for the cost of capital improvements. In meeting the demand for additional capital facilities, the City strives to balance the load between debt financing and “pay as you go” methods. The City realizes failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects.

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Through the rigorous testing of the need for additional debt financed facilities and the means by which the debt will be repaid, the City strikes an appropriate balance between service demands and the amount of debt. The City may use lease purchase financing for the provision of new and replacement equipment, vehicles, and rolling stock to ensure the timely replacement of equipment and vehicles, and to decrease the impact of the cost to the user department by spreading the costs over several years. For purposes of securing credit ratings and monitoring annual debt service as a percentage of operating expenditures, lease purchase financing is considered a long-term liability of the City, although subject to annual appropriation, and, therefore, will be issued under the same conditions as long-term debt.

The City may use certificates of participation to finance capital facility construction. Certificates of participation are a larger version of lease purchasing agreements. Certificates are sold to investors to spread risk and to raise large amounts of funds. Certificates of participation must be secured by public facilities such as buildings. A non-profit building corporation, in this case the Commerce City Finance Authority, must have ownership of the asset so that each investor purchasing the certificates can receive a proportionate interest share in the mortgage and an indenture of trust. Certificates of participation do not count against the City's debt limit and do not require elector approval. The interest rate on insured certificates of participation generally costs only 5 to 10 basis points more than interest on general obligation bonds.

The City's issuance of general obligation debt is limited to 10% of the assessed valuation of taxable property within the City. The electors of the City must give approval before general obligation debt may be issued.

## CASH MANAGEMENT AND INVESTMENT POLICY

General provisions for the City's investment strategies are outlined in the City Charter. The investment policy for the City shall apply to the investment of all general and special funds of the City of Commerce City over which it exercises financial control.

The City's objectives for cash management and investments are:

- Observe investment management objectives of safety, liquidity, and yield;
- Preservation of capital through the protection of investment principal;
- Maximization of cash available for investment;
- Maintenance of sufficient liquidity to meet the City's cash needs;
- Diversification of the types and maturities of investments purchased to avoid incurring unreasonable credit or market risk regarding a specific security, maturity periods, or institution;
- Maximization of the rate of return for prevailing market conditions for eligible securities;
- Conformance with all federal, state, and other legal requirements.

Responsibilities for the collection of City funds and cash management functions are assigned to the City's Director of Finance. The Director of Finance is responsible for the investment of all funds. Others within the Department of Finance may be assigned to assist in the cash management and investment functions. The Director of Finance may contract with an outside service to manage the investment of the City's funds. Such a service provider must employ one or more Chartered Financial Analysts.

The standard of prudence to be used for managing the City's assets is the "prudent investor" rule, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived." All commercial



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investments must hold the highest available rating from at least one of the nationally recognized organizations which regularly rate such obligations. Such ratings include the AAA rating for long-term paper and A1/P1 for short-term paper. Any security issued by the United States, a Federal Farm Credit bank, the Federal Land Bank, a Federal Home Loan bank, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Export-Import Bank, the Government National Mortgage Association, a state within the United States, or a local government within the United States shall have a minimum of an AA rating from at least one of the nationally recognized organizations which regularly rate such obligations.

The Director of Finance and designees are authorized to invest funds of the City in accordance with the City Charter in any of the following investments. These are legal investments for governmental entities as provided in the Colorado Revised Statutes. Such investments shall be structured in a laddered portfolio designed to meet the objectives of safety first, liquidity second, and finally investment return. City funds may be invested in these securities if the period from the date of purchase of such security to its maturity date is ten years or less, with a maximum portfolio duration of five years or less, or if the City authorizes investment for such period in excess of ten years. It is lawful to invest public funds in any of the following securities:

1. Any security issued by, guaranteed by, or for which the credit of any of the following is pledged for payment: The United States, a Federal Farm Credit bank, the Federal Land Bank, a Federal Home Loan bank, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Export-Import Bank, or the Government National Mortgage Association.
2. Any security issued by, guaranteed by, or for which the credit of the following is pledged for payment: An entity or organization which is not listed in paragraph (1) above, but which is created by, or the creation of which is authorized by, legislation enacted by the United States Congress and which is subject to control by the federal government, which is at least as extensive as that which governs an entity or organization listed in paragraph (1) above. No security may be purchased pursuant to this paragraph (2) unless, at the time of purchase, the security is rated in its highest rating category by one or more nationally recognized organizations, which regularly rate such obligations.
3. Demand accounts, interest bearing savings accounts or certificates of deposit in one or more state banks, national banks having their principal office in Colorado, or savings and loan associations having their principal office in Colorado, which are collateralized in accordance with article 75 of title 24, Colorado Revised Statutes (C.R.S. 24-75-601). Under no circumstance shall the City invest in such instruments with local institutions, which are not “eligible public depositories” as defined under Colorado law (and therefore not required to collateralize public deposits).
4. Any Banker’s Acceptance that is issued by a state or national bank which has a combined capital and surplus of at least two hundred fifty million dollars. No security may be purchased pursuant to this paragraph (4) unless (a) the deposits of such bank are insured by the federal deposit insurance corporation, and (b) at the time of purchase, the long-term debt of such bank or the holding company of such bank is rated in one of its three highest rating categories by one or more nationally recognized organizations which regularly rate such obligations.
5. Commercial Paper that, at the time of purchase, is rated in its highest rating category by one or more nationally recognized organizations which regularly rate such obligations.

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6. Any interest in any local government investment pool organized pursuant to part 7 of article 75 of title 24, Colorado Revised Statutes, as amended.
7. Repurchase Agreements fully collateralized by obligations referred to in paragraphs (1) or (2) above if all of the following are met: a) the securities subject to the repurchase agreement must be marketable; b) the title to or a perfected security interest in such securities, along with any necessary transfer documents, must be transferred to the City or to a custodian acting on behalf of the City; c) such securities must actually be delivered to a third-party custodian or trustee for safekeeping on behalf of the City; and d) the collateral securities of the repurchase agreement must be collateralized at no less than one hundred two percent (102%) and marked to market no less frequently than weekly.
8. Investment instruments defined in the Colorado law as eligible for the investment of police and pension funds and police duty, death, and disability funds.
9. There investments, not listed above but permitted under Colorado law, which the Finance Director may, from time to time, deem appropriate for investment of City funds.
10. Mortgage-backed securities rated AAA with maturities longer than ten years, provided the expected payout is less than ten years even with a negative shift in interest rates of 300 basis points.

Speculative investments are not allowed. The City does not purchase investments that, at the time of investment, cannot be held to maturity. This does not mean that an investment cannot be sold ahead of maturity.

To protect against potential fraud and embezzlement, all securities transactions, including collateral for repurchase agreements, shall be secured through third-party custody under a written agreement or kept in safekeeping at a bank with a triple-A rating with either Moody's or Standard & Poor's (Aaa/AAA). Investment officials must be bonded to protect the public against possible embezzlement and malfeasance.

## RISK MANAGEMENT

The goal of our Risk Management program is to protect the assets of the City and provide a safe work environment for our employees. We accomplish this goal by planning for the negative consequences of any decision, process, or action by using risk control, risk retention, and risk transfer strategies. More specifically, the main features of this program are as follows:

- Delivering loss control programs such as defensive driving education, confined space entry education, safe lifting education, blood borne pathogens education, and a variety of other safety education measures to prevent or at least lessen the severity of workplace injuries, which saves money. Loss control also includes random audits of City facilities to detect safety hazards in order to make services safe for the public;
- Reviewing City contracts for the proper insurance requirements and to ensure the City is properly designated on the contractor insurance policy;
- Monitoring changes in the law at the federal and state level to determine if any changes affect the way we deliver services, that in turn create liability for the City;
- Developing the financial resources to pay for expected and unexpected losses;
- Monitoring the exposure in all City programs and services that may involve the City in future liabilities.

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## USE OF 2K FUNDS FOR OPERATION & MAINTENANCE POLICY

This is a policy to guide how operation and maintenance costs are to be funded from either 2K or non-2K monies. This guidance is necessary, because equipment and personnel will be used on both 2K funded projects and non-2K funded projects. It is impractical to try to segregate equipment, staff time, supplies, and utilities used on 2K versus non-2K funded projects since that would require the duplication of equipment, staff time, and supplies, as well as cause operational inefficiencies. An alternative method involving the tracking of equipment, staff time, and supplies spent on 2K versus non-2K projects would require substantial resources to perform the tracking. This policy is meant to provide the most efficient approach to allocating operation and maintenance costs to 2K and non-2K General Fund monies consistent with the ballot language approved by voters in 2013.

**Facility Services:** The allocation of costs for 2K funded projects will be based on the ratio of 2K funded building square footage to the total City owned and maintained building square footage. That ratio will then be applied to the total cost of facilities maintenance, including personnel. Utility costs will be based on the actual invoiced expenditures for each building.

**2K Parks:** The allocation of costs for 2K funded projects will be based on the ratio of 2K funded park land to the total City owned land that is maintained by the parks maintenance division. That ratio will then be applied to the total cost of parks operation and maintenance, including the salary and all benefit costs for parks maintenance employees. Utility costs will be based on the actual invoiced expenditures for each facility.

**2K Roads:** The allocation of costs for 2K funded Roads will be based on the ratio of 2K funded lane miles of streets to the total City owned and maintained lane miles of streets. That ratio will then be applied to the total cost of street and traffic operation and maintenance, including the salary and all benefit costs for street division employees.

**Indirect cost allocation to 2K Parks and 2K Roads:** Support costs related to 2K funded projects and long term capital replacement cost will be recovered by application of an indirect cost percentage. The percentage for 2K parks and 2K roads is 20% which will be applied to the total 2K cost as calculated above.

**Paradise Island Leisure Pool:** All revenue and expenses that can be directly attributed to the operation of this facility will be accounted for in a division budget and applied directly to 2K funding. Due to the seasonal nature of this facilities operation all seasonal and variable hour salaries are applied directly to the division budget.

Long Term Capital repair and replacement: Facility Services will charge an allocation for the future needs of equipment (e.g. HVAC, Boiler, Roof, and FF&E).

Recreation Centers: The City operates two recreation center facilities, one facility is 100% 2K funded and the other is funded by both 2K and General Fund sources.

Personnel: A square footage ratio will be applied to all Salaries and Benefits cost associated with both recreation centers. The allocation of costs for 2K funded recreation center space will be based on the ratio of 2K funded square footage to the total recreation center(s) square footage.

Operations: All revenues and expenses minus salaries and benefits that can be directly attributed to the operation of this facility will be accounted for in a division budget and applied directly to 2K funding. Utility costs will be based on the actual invoiced expenditures for each facility.



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Long Term Capital repair and replacement: Facility Services will charge an allocation for the future needs of equipment (e.g. HVAC, Boiler, Roof, and FF&E).

**Indirect cost allocation to Recreation Centers and Outdoor Pool:** Support costs related to 2K funded projects cost will be recovered by application of an indirect cost percentage. The indirect cost percentage for both recreation centers and outdoor pool is 15% which will be applied to the total 2K cost as calculated above.

Internal Service Funds (Facility Services, Fleet Management, and Information Technology) will be allocated to 2K funded facilities using the allocation system in place for each fund. Facility Services, Fleet Management, and Information Technology are allocated based on facility square footages, number of vehicles, and computers and software assigned (all allocations include equipment, personnel, and supplies).

## DEFINITIONS

**2K:** This refers to the ballot measure approved by the Commerce City electors on November 5, 2013 whereby the sales and use tax rate was raised from 3.5% to 4.5%; the additional revenue raised by the one point increase in the rate was dedicated to funding parks, recreation, and streets construction projects and the ongoing operation and maintenance costs of those funded projects; and the City was authorized to issue up to \$166 million of debt to fund the parks, recreation, and streets construction projects.

**2K Funded Projects:** These are the parks, recreation, and streets construction projects authorized by the 2K ballot measure approved by the Commerce City electors on November 5, 2013.

**2K Operating Money:** This is the revenue from the one-point increase in the sales and use tax rate not required for repaying the debt issued to fund the parks, recreation, and streets construction projects authorized by the 2K ballot measure, which is available for paying the ongoing operation and maintenance costs of those 2K funded projects.

**Administrative Service Departments and/or Divisions:** The administrative service departments and/or divisions include those departments providing support services to the operating department. Examples include the departments of City Attorney, City Manager, Finance, and Human Resources.

**Allocation of Costs:** The operating and maintenance costs of the 2K funded projects consist of the equipment, staff time, supplies, and utilities required for the ongoing operation and maintenance of the 2K funded parks, recreation, and streets construction projects funded by the 2K revenue, whether through debt financing or by accumulated operating money, which are typically, but not necessarily required to be, budgeted and accounted for in the City's General Fund. The allocation is a method of distinguishing between those operation and maintenance costs paid for by the regular General Fund revenues and those to be paid for by the 2K revenues since both 2K and non-2K operating and maintenance costs are typically budgeted within the General Fund. An exception to budgeting these costs in the General Fund is when they are budgeted and accounted for in one of the internal service funds such as the Facility Services Fund, Fleet Maintenance Fund, or Information Technology Fund.

**Engineering Utilities:** These include the electricity necessary for operating the street lights and traffic signals on all City streets.

**Facility Services:** This is the internal service division of the Public Works Department, which maintains and services the City's buildings to keep them in their existing state or to preserve them from decline or failure. Its costs are allocated out to all other City departments.

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**Internal Service Departments and Divisions:** The internal service departments and divisions are funded via allocation of their costs to all the other City departments. In 2015, the Information Technology Department, the Facility Services Division of Public Works, and the Fleet Division of Public Works are the internal service departments and divisions. Other departments or divisions may become internal service funds in the future.

**Maintenance:** This is the cost of keeping something in its existing state or to preserve from decline or failure. This may include preventative maintenance and repair or restoration.

**Operation:** This is to cause something to function or an action providing a service.

**Parks Maintenance:** This is the act of keeping parks in their existing state or to preserve them from decline or failure. This may include mowing, playground equipment maintenance and repair or restoration, trash removal, watering, and vegetation replacement to name a few examples. Parks maintenance costs include all equipment, personnel, and supplies necessary to provide the maintenance.

**Recreation Programs:** This is the act of providing recreational programs to the public. This may include aquatics, adult sports, creative arts, gymnastics, performing arts, physical fitness, outdoor leisure pool, youth activities, and youth sports to name a few examples. Recreation program costs include all equipment, personnel, and supplies necessary to provide the program.

**Street and Traffic Maintenance:** This is the act of keeping streets and traffic control devices in their existing state or to preserve them from decline or failure. This may include chip sealing, crack sealing, mowing, pothole filling, sign replacement, slurry sealing, snow and ice removal, stripe painting, trash removal, watering, and vegetation replacement to name a few examples. Street and traffic maintenance costs include all equipment, personnel, and supplies necessary to provide the maintenance.

**Support Costs:** There are administrative support costs incurred as a result of the additional 2K funded projects, operation and maintenance, and additional staff members not directly involved in providing the actual 2K funded program or service. These administrative support costs may include City Attorney Office contract review; Finance Department functions such as accounting, accounts payable, and payroll; Human Resources functions such as recruiting/hiring, on-boarding, and off-boarding; and capital improvement program and/or project management.

**Utility Costs:** This is the invoiced cost of electricity, natural gas, water service, and sewer service to name a few examples.



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## GLOSSARY

<b>Account</b>	A record of a business transaction; a reckoning of money received or paid.
<b>Accounting System</b>	The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups or organizational components.
<b>Accounts Payable</b>	A short-term liability account reflecting amounts owed to others for goods and services received by the City.
<b>Accounts Receivable</b>	An asset account reflecting amounts due from others for goods or services furnished by the City (not including amounts due from other funds or other governments).
<b>Accrual Basis</b>	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
<b>Ad Valorem Tax</b>	A tax based on value (e.g., a property tax).
<b>Agency Fund</b>	A fund used to account for assets held by a government as an agent for individuals, private organizations, or other governments, and/or other funds.
<b>All Funds Budget</b>	The “all funds budget” is the total of the appropriations for each fund.
<b>Allocation</b>	Funds that are apportioned or designated to a program, function, or activity.
<b>Appropriation</b>	The legal authorization by City Council to make expenditures and/or to incur obligation for specific purposes.
<b>Arbitrage</b>	The price differential or profit made, from investing inherently lower yielding tax-exempt debt proceeds in higher yielding taxable investments.
<b>Arbitrage Rebate Requirements</b>	The requirements of what must be done with any arbitrage above the bond yield earned on the investment of the gross proceeds from a debt issue. All arbitrage must be rebated to the IRS unless the issue qualifies for a spending exception.
<b>Assessed Valuation</b>	A valuation set upon real estate or other property by a government as a basis for levying taxes. The County Assessor determines the assessed valuation of residential and commercial property as a percentage of its actual value using an established base year for calculating the property values.
<b>Assets</b>	Resources owned or held by a government, which have monetary value.
<b>Audit</b>	A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management’s accounting system to determine the extent to which internal accounting controls are both available and being used.
<b>Balanced Budget</b>	A budget for which expenditures are equal to or less than income, including income that resides in fund balance.
<b>Baseline</b>	Current trends and future expectations, assuming no programmatic changes or adjustments, to revenue and expenditure policies.
<b>Basis of Accounting</b>	A term used when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.



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<b>Bond</b>	A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.
<b>Budget</b>	The City's operational and functional plan balancing expenditures for a fiscal year with the expected income or revenue for the fiscal year. A budget identifies the various programs, goals, objectives, standards of performance and, in some cases, operational data relating to the activities of the entity for that period.
<b>Budget Message</b>	A summary and general discussion of the proposed budget presented in writing by the city manager, the individual responsible for proposing the annual budget per the Charter.
<b>Capital Expenditure</b>	Outlay of significant value (\$50,000 or more) that results in the acquisition of or addition to a capital asset and the capital asset is property held or used for more than one year and typically more than five years.
<b>Capital Improvement</b>	A project that will add value or extend the life of a capital asset. It may include capital construction and capital maintenance projects that are non-recurring.
<b>Capital Improvement and Preservation Plan</b>	A fund to account for a five-year plan of expenditures/expenses related to the projects that add value or extend the life of a capital asset.
<b>Capital Outlay</b>	The expenditure category that results in the acquisition of, or addition to, fixed assets (including equipment, fixtures, motor vehicles, etc.) having a useful life of 5 years or more, and that cost more than \$5,000.
<b>Cash Reserve</b>	An amount appropriated in the budget to be set aside for use in major economic or natural catastrophes. The cash reserve is a part of the general fund carry-forward.
<b>Certificates of Participation (COP)</b>	Certificates of Participation are obligations issued to finance assets that can be leased including land, buildings, and equipment. The municipality makes lease payments over a specified period of time to use the property or equipment. The lease payments are subject to annual appropriation by the City Council.
<b>Charges and Services</b>	The expenditure category which is for services rendered to the City by a vendor.
<b>COBRA</b>	Consolidated Omnibus Budget Reconciliation Act of 1985. This Act gives workers who lose their health benefits the ability to continue benefits for limited periods of time under certain circumstances.
<b>Community Development Block Grant (CDBG)</b>	Community Development Block Grants provide financial assistance to communities for public facilities and planning activities that address issues detrimental to the health and Department of Housing and Urban Development funds the Community Development Block Grant program.
<b>Comprehensive Annual Financial Report (CAFR)</b>	The Comprehensive Annual Financial Report provides information, which is used by investment companies such as Moody's' Investors Services and Standard and Poor's Corporation to determine the city's fiscal integrity and set bond rates. It includes a comprehensive presentation of the city's financial and operating activities.
<b>Contingency</b>	Funds appropriated to cover unexpected expenses that may occur during the budgeted year.
<b>Contractual Services</b>	Services purchased from other private or governmental entities under a contract.
<b>Debt</b>	An obligation resulting from the borrowing of money or from the purchase of goods and services.

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<b>Debt Service Fund</b>	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
<b>Deficit</b>	1) The excess of the liabilities of a fund over its assets; 2) the excess of expenditures over revenues during an accounting period, or in the case of proprietary (Internal Service and Enterprise) funds, the excess of expenses over revenues during an accounting period.
<b>Depreciation</b>	1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, inadequacy, and obsolescence; 2) the portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset and each period is charged with a portion of such cost. Through this process the entire cost of the asset is ultimately charged off as an expense.
<b>Encumbrances</b>	Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.
<b>Enterprise (Fund)</b>	Enterprise funds are used to account for activities financed, in whole or in part, by fees collected from customers.
<b>Entity</b>	The basic unit upon which accounting and/or financial reporting activities focus (e.g., the City of Commerce City).
<b>Expenditures</b>	The outlay of cash for goods or services which result in a decrease in net financial resources.
<b>Fee</b>	A charge levied to a user of a specific good or service in exchange for that good or service.
<b>Fiscal Year</b>	A twelve-month period of time to which the annual budget applies and, at the end of which, a governmental unit determines its financial position and results of its operations.
<b>Fixed Assets</b>	Assets of a long-term character which are intended to continue to be held or used beyond one year, such as land, buildings, improvements other than buildings, machinery and equipment.
<b>Full Time Equivalent (FTE)</b>	Full Time Equivalent (FTE) is the budgetary equivalent of one permanent position continuously filled full time for an entire fiscal year. FTE does not include contractual, temporary, or permanent seasonal positions.
<b>Fund</b>	An independent fiscal and accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with law, regulations, policies, restrictions, or limitations.
<b>Fund Balance</b>	The excess or deficiency of the assets of a fund over its liabilities and reserves at any point in time.
<b>General Fund</b>	The general fund accounts for all transactions of the City not accounted for in other funds. The fund represents an accounting for the City's ordinary operations financed from taxes and other general revenues and is the City's largest fund. It also has the fewest restrictions as to the types of activities for which it can be spent under state law and the City Charter.
<b>Generally Accepted Accounting Principles (GAAP)</b>	Comprehensive standards and applications established for presenting and reporting financial transactions.
<b>Governmental Accounting</b>	The Governmental Accounting Standards Board (GASB) was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local government entities. The GASB's function is important because

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<b>Standards Board (GASB)</b>	external financial reporting can demonstrate financial accountability to the public and is the basis for investment, credit, and many legislative and regulatory decisions.
<b>Government Finance Officers Association (GFOA)</b>	The Government Finance Officers Association (GFOA) is the professional association of state/provincial and local finance officers in the United States and Canada. The GFOA is dedicated to the sound management of government financial resources.
<b>Grants</b>	Contributions or gifts of cash or other assets from another government, or a private or non-profit entity. Grants are generally to be used or expended for a specific purpose, activity, or facility.
<b>Improvement</b>	The substitution of a better asset for the one currently used (replacing a wooden floor with a concrete floor). An improvement will increase the service life capacity of an asset where the improvement involves only a major component of the asset.
<b>Inter-fund Transfers</b>	Amounts transferred from one account to another account between different funds.
<b>Intergovernmental Agreement (IGA)</b>	Formal agreements between governments that promote and coordinate cooperation.
<b>Intergovernmental Revenues</b>	Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
<b>Leadership Team</b>	The Leadership Team is a collection of the organization's top-level managers that discuss organizational issues and priorities with the city manager.
<b>Line Item</b>	Funds requested and/or appropriated on a detailed or itemized basis.
<b>Long-range Financial Plan</b>	Long-range financial planning utilizes a ten-year lookout period with a five-year focus. The plan projects revenues from existing sources, examines alternative revenue sources, and provides five-year operating and capital improvement and preservation budgets.
<b>Maintenance</b>	The normal upkeep of property in an efficient operating condition.
<b>Mill Levy</b>	Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent or \$1.00 of tax for each \$1,000 of assessed value.
<b>Motor Vehicle Registration Fees</b>	An annual registration fee of \$1.50 is paid to the County by the owner of a motor vehicle, trailer, or semi-trailer that is primarily designed for highway use in Colorado. A registration fee of \$2.50 is paid to the County by the owner of a motorcycle, motor scooter, motor bicycle, trailer coach, mobile machinery, self-propelled construction equipment, and trailers having an empty weight of 2,000 pounds or less. These registration fees are allocated on a monthly basis to the city where the owner has indicated the place of residence.
<b>Mile High Flood Control District</b>	This District was established by the Colorado legislature in 1969, for the purpose of assisting local governments in the Denver metropolitan area with multi-jurisdictional drainage and flood control problems.
<b>Official Statement (OS)</b>	The Official Statement for a debt issue such as bonds or certificates of participation includes a maturity schedule for the debt instrument and the financial disclosures used by investors.
<b>Open Space (OS)</b>	Adams County Open Space funds are derived from a countywide sales tax. In 1999, Adams County voters adopted a sales tax dedicated to the purchase and maintenance of Open Space. The sales tax was approved at a rate of one-fifth of one percent of gross receipts effective January 1, 2000, for seven years. Thirty percent of the County's revenues are shared with the City based upon the amount collected within the city limits and are to be used for



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	construction, acquisition, and maintenance of capital improvements relating to open space and/or recreation.
<b>Operating Expenses</b>	Operating expenses include: supplies and materials which, by their nature, are consumable, and have a useful lifetime of less than one year, or which, after usage, undergo an impairment of, or material change in, physical condition.
<b>Pension Fund</b>	A fund type sub-classification under trusts and agency funds used primarily to account for the activities of a government's employer-employee retirement system(s).
<b>Personnel Services</b>	Personnel services include: all salaries, wages, and benefits, including the City's contribution to retirement plans.
<b>Revolving Fund</b>	A fund established for the financing of goods or services, using direct or indirect fees, through charge-backs.
<b>Sales &amp; Use Tax</b>	A tax on all sales of tangible personal property sold at retail, or for specific taxable services and on the use, storage, distribution, or consumption of tangible personal property or taxable services not previously subjected to a city sales tax.
<b>Special Assessment</b>	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
<b>Statute</b>	A written law enacted by the Colorado Legislature.
<b>Tax Increment Financing (TIF)</b>	Tax increment financing is a technique for financing a capital project from the stream of tax revenue generated by the project.
<b>Taxes</b>	Compulsory charges levied by a government, under its statutory or charter authority, for the purpose of financing services performed for the common benefit.
<b>Taxpayer's Bill of Rights (TABOR)</b>	Colorado voters passed the TABOR limit (Article X, Section 20 of the Colorado Constitution) in November 1992. The amendment restricts the City's total revenue growth to prior year revenue plus the Denver-Boulder Consumer Price Index, and a growth measure, which only includes new construction and annexed property. The amendment also requires each government to establish an emergency reserve of 3% of all non-exempt funds.
<b>Trust Funds</b>	Funds used to account for assets held by a government in a trustee capacity for individual, private organizations, other governments, and/or other funds.
<b>Yield Restriction Requirements</b>	The requirements setting forth various investment yield limitation conditions for different categories of gross proceeds from a debt issue (e.g. sales, investment, transferred, reserve proceeds). The issuer should meet these various yield restriction conditions to avoid compromising the tax-exempt status of the debt.











# NORTHERN INFRASTRUCTURE GID

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## 2023 ADOPTED BUDGET

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October 17, 2022

President and Members of the Board

City of Commerce City Northern Infrastructure General Improvement District (NIGID)

### **SECTION 1: Introduction**

The proposed budget beginning January 1, 2023 and ending on December 31, 2023 is hereby submitted.

As required by Colorado statutes, this proposed budget is in balance with anticipated and existing revenues equal to or greater than the 2023 proposed expenditures.

### **SECTION 2: Certification of Mill Levy and Assessed Valuation**

The assessed valuation of the NIGID as estimated by the Adams County Assessor's Office on August 25, 2022 is \$476,099,350. A final valuation is to be received from the County Assessor by December 1, 2022.

For the 2023 fiscal year, it is proposed that the mill levy be certified at 14.00 mills, which will generate a district property tax of \$6,665,391. This is the twenty-fourth year that the NIGID has received an assessed valuation and the twenty-fourth year that a property tax mill levy is proposed.

### **SECTION 3: Authorization and Issuance of District Limited General Obligation Bond Series 1998**

On November 4, 1997, the electors of the NIGID approved the issuance of bonds for two purposes, one of which was for \$5,000,000 for the financing of water improvements and one of which was for \$10,000,000 for the financing of sewer improvements for a total authorization of \$15,000,000.

On June 2, 1998, the NIGID issued a limited general obligation bond issue in the par amount of \$11,500,000 of the authorized \$15,000,000 for the water and sewer improvements project. These bonds were privately placed with Consumer Services, Inc., a division of United Power, Incorporated. In addition to the bond proceeds, the City of Commerce City and the South Adams County Water and Sanitation District provided for a reimbursable loan of \$1,000,000 and \$500,000 respectively. The bonds carried a coupon rate of 8.750% with the initial debt service payment being made on December 1, 1998, and a term ending December 1, 2017. This debt was solely the responsibility of the NIGID with no financial responsibilities of the City of Commerce City.

### **SECTION 4: Authorization and Issuance of General Obligation Variable Rate Refunding Bonds Series 2002**

On January 15, 2002, the NIGID issued General Obligation Variable Rate Refunding Bonds Series 2002 in the amount of \$14,140,000 with A+ rated bonds. The refunding bonds were for the purpose of refinancing the 1998 Limited General Obligation Bond, Series 1998 held by Consumer Services, Inc., a division of United Power, Incorporated and to repay a December 2000 Loan to the District from various property owners in the District in the aggregate amount of \$22,752. The new bonds were all purchased by a single buyer at an interest rate of 1.75% for year 2002. The NIGID obtained

# NORTHERN INFRASTRUCTURE GID

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this interest rate with the issuance of a Letter of Credit (LOC) and with the annual remarketing of the bonds. The net interest cost was calculated to be approximately 4% over the 30-year term of the bond. The Series 1998 Bonds and the Developer Loan were redeemed and paid on January 15, 2002, the date of issuance of the Bonds (plus accrued interest on the Series 1998 Bonds). In 2004, \$1,850,000 of the bonds were called early and retired. And in 2006, \$2,100,000 of the bonds were called early and retired.

## **SECTION 5: Authorization to Increase Debt**

On November 1, 2005, the electors of the NIGID approved the debt be increased \$79,900,000 for improvements to East 104<sup>th</sup> Avenue and other street improvements as deemed necessary for the benefit of the District. The first \$44,400,000 in bonds was issued in 2006 and the remainder to be issued as determined.

## **SECTION 6: Authorization and Issuance of General Obligation Variable Rate Bonds, Series 2006**

On February 15, 2006, the NIGID issued General Obligation Variable Rate Bonds Series 2006 in the amount of \$44,400,000 with AA rated bonds to be used to construct street improvements and to pay the costs of issuing the Bonds. The Bonds were structured to bear interest in the weekly mode. The adjusted interest rate for any Bond in the weekly mode was the rate of interest per annum determined by the Remarketing Agent on and as of each Wednesday. The adjusted interest rate could not exceed the maximum rate. The net interest cost was calculated to be approximately 4% over the 30-year term of the bond.

## **SECTION 7: Authorization and Issuance of General Obligation Variable Rate Bonds, Series 2008**

On June 26, 2008, the NIGID issued General Obligation Variable Rate Bonds Series 2008 in the amount of \$35,500,000 with AA rated bonds to be used to construct street improvements and to pay the costs of issuing the Bonds. The Bonds were structured to bear interest in the weekly mode. The adjusted interest rate for any Bond in the weekly mode was the rate of interest per annum determined by the Remarketing Agent on and as of each Wednesday. The adjusted interest rate could not exceed the maximum rate of 8%. The net interest cost was calculated to be approximately 4% over the 30-year term of the bond.

## **SECTION 8: Remarketing of General Obligation Variable Rate Refunding Bonds Series 2002 and Refinancing of General Obligation Variable Rate Bonds, Series 2006, and General Obligation Variable Rate Bonds, Series 2008**

On February 1, 2013, the NIGID remarketed the General Obligation Variable Rate Refunding Bonds Series 2002 and refinanced the General Obligation Variable Rate Bonds, Series 2006, and General Obligation Variable Rate Bonds, Series 2008 to fix the interest rate on all of the bonds. The true interest cost of the bonds was calculated to be 3.645104% over the 30-year term of the bond. This resulted in the General Obligation Refunding Bonds, Series 2002, and General Obligation Remarketed Bonds, Series 2013.

The General Obligation Refunding Bonds, Series 2002, are subject to redemption/defeasance on 12/1/2022. Action was taken at the 10/3/2022 NIGID Board meeting to approve paying off these bonds in 2022, thus additional bond payments are no longer needed for this debt issuance in 2023 and beyond.

## **Section 9: The 2023 Budget Process**

The proposed 2023 budget expenditures total \$7,737,391 including bond interest payments plus additional operational costs. NIGID revenues for 2023 are estimated at \$7,737,391.

# NORTHERN INFRASTRUCTURE GID

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The proposed budget is scheduled for public hearing on Monday, October 17, 2022 with a continuation of the public hearing to November 7, 2022. Following the November 7<sup>th</sup> public hearing, the NIGID budget is scheduled for adoption and certification of the mill levy. The NIGID does not have any authorized staff.

Respectfully Submitted,

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Sheryl L. Carstens, Treasurer to the Board



# NORTHERN INFRASTRUCTURE GID

## SUMMARY OF FINANCIAL SOURCES AND USES BY FUND

### GENERAL IMPROVEMENT DISTRICT

<b>Financial Sources</b>		<b>2023 Budget</b>
Revenues	\$	7,737,391
Transfer from Fund Balance	\$	-
Total	\$	7,737,391
<b>Financial Uses</b>		
Administrative Cost	\$	111,481
<b>Transfers To:</b>		
General Improvement District Debt 2013	\$	5,079,021
Fund Balance	\$	2,546,889
Total	\$	7,737,391

### GENERAL IMPROVEMENT DISTRICT DEBT

<b>Financial Sources</b>		<b>2023 Budget</b>
<b>Transfers From:</b>		
General Improvement District Debt 2013	\$	5,079,021
Total	\$	5,079,021
<b>Financial Uses</b>		
Administrative Cost - 2013	\$	605
Interest - 2013	\$	2,395,000
Principal - 2013	\$	2,683,416
Total	\$	5,079,021

# NORTHERN INFRASTRUCTURE GID

## 2023 ADOPTED BUDGET

### GENERAL IMPROVEMENT DISTRICT

	2021 Actual		2022 Adopted		As of 9/30/22		2023 Budget
Beginning Fund Balance	\$	16,492,814	\$	18,975,167		\$	18,975,167
<b>Revenues</b>							
Earnings On Investments	\$	(131,488)	\$	150,000	\$	128,457	\$ 180,000
Property Tax	\$	7,556,142	\$	9,002,021	\$	8,913,658	\$ 6,665,391
Delinquent tax	\$	1,797	\$	2,000	\$	8,243	\$ 10,000
Specific Ownership Tax	\$	585,356	\$	505,285	\$	371,920	\$ 550,000
Agreements	\$	48,948	\$	-	\$	120,585	\$ 124,000
One Time Fee	\$	15,387	\$	-	\$	-	\$ -
Capacity Fee	\$	230,880	\$	200,000	\$	50,887	\$ 200,000
Permit Fees	\$	21,957	\$	45,000	\$	5,712	\$ 8,000
Transfer From Fund Balance	\$	-	\$	8,044,179	\$	-	\$ -
<b>Total Revenues</b>	\$	<b>8,328,978</b>	\$	<b>17,948,485</b>	\$	<b>9,599,463</b>	\$ <b>7,737,391</b>
<b>Expenditures</b>							
Recording/Advertising Fees	\$	-	\$	100	\$	-	\$ -
Auditing Fees	\$	6,074	\$	8,000	\$	4,457	\$ 9,000
Legal Fees	\$	6,901	\$	2,500	\$	-	\$ 2,500
Election Fees	\$	27,655	\$	-	\$	-	\$ -
Property Tax Collection Fees	\$	113,498	\$	115,000	\$	133,765	\$ 99,981
<b>Transfers Out</b>							
Transfer To Fund 195 - 2002	\$	741,781	\$	6,451,382	\$	107,203	\$ -
Transfer To Fund 195 - 2013	\$	4,950,716	\$	5,083,217	\$	1,399,383	\$ 5,079,021
Transfer To Fund Balance	\$	-	\$	4,588,286	\$	-	\$ 2,546,889
<b>Total Expenditures</b>	\$	<b>5,846,625</b>	\$	<b>17,948,485</b>	\$	<b>1,644,808</b>	\$ <b>7,737,391</b>
<b>Net Position</b>	\$	<b>18,975,167</b>	\$	<b>18,975,167</b>		\$	<b>18,975,167</b>

### GENERAL IMPROVEMENT DISTRICT DEBT

	2021 Actual		2022 Adopted		As of 9/30/22		2023 Budget
Beginning Fund Balance	\$	-	\$	-		\$	-
<b>Revenues</b>							
Transfer From Fund 190/2002	\$	741,781	\$	6,451,382	\$	107,203	\$ -
Transfer From Fund 190/2013	\$	4,950,716	\$	5,083,217	\$	1,399,383	\$ 5,079,021
<b>Total Revenues</b>	\$	<b>5,692,498</b>	\$	<b>11,534,599</b>	\$	<b>1,506,586</b>	\$ <b>5,079,021</b>
<b>Expenditures</b>							
2002 Unclassified Expense	\$	3,025	\$	3,025	\$	3,025	\$ -
2013 Unclassified Expense	\$	550	\$	550	\$	550	\$ 605
2002 Bond Principal Payments	\$	510,000	\$	6,240,000	\$	-	\$ -
2013 Bond Principal Payments	\$	2,050,000	\$	2,285,000	\$	-	\$ 2,395,000
2002 Bond Interest Payments	\$	228,756	\$	208,357	\$	104,178	\$ -
2013 Bond Interest Payments	\$	2,900,166	\$	2,797,667	\$	1,398,833	\$ 2,683,416
<b>Total Expenditures</b>	\$	<b>5,692,498</b>	\$	<b>11,534,599</b>	\$	<b>1,506,586</b>	\$ <b>5,079,021</b>
<b>Net Position</b>	\$	<b>-</b>	\$	<b>-</b>		\$	<b>-</b>

# NORTHERN INFRASTRUCTURE GID

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## 2013 NIGID GENERAL OBLIGATION REMARKETED BONDS

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On February 1, 2013, the NIGID issued general obligation remarketed bonds, Series 2013, in the amount of \$76,280,000 to advance refund \$79,900,000 of outstanding 2006 and 2008 Series bonds, and issue remaining authorization. The interest rate ranges are 3% – 5%. Annual principal and interest payments are due June and December 1st, with the principal maturing December 1, 2038. Annual debt service requirements to amortize this debt, as of December 31, 2022 follow:

Year	2013 NIGID General Obligation Remarketed Bonds		
	Principal	Interest	Total
2023	2,395,000	2,683,416	5,078,416
2024	2,515,000	2,563,666	5,078,666
2025	2,640,000	2,437,916	5,077,916
2026	2,770,000	2,305,916	5,075,916
2027	2,915,000	2,167,416	5,082,416
2028-2032	17,635,000	8,500,831	26,135,831
2033-2037	25,110,000	3,992,305	29,102,305
2038	5,595,000	223,800	5,818,800
Total	\$ 61,575,000	\$ 24,875,266	\$ 86,450,266



# NORTHERN INFRASTRUCTURE GID

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## RESOLUTION ADOPTING THE 2023 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE NORTHERN INFRASTRUCTURE GENERAL IMPROVEMENT DISTRICT

### RESOLUTION NO. NIGID 2022-01

WHEREAS, the Board of Directors for the Northern Infrastructure General Improvement District (NIGID) has received and reviewed the NIGID annual budget for the fiscal year commencing January 1, 2023, and ending December 31, 2023;

WHEREAS, the Budget as submitted has been received by the Board and published for public inspection as required by State law;

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 17, 2022 with a continuation of the public hearing on November 7, 2022;

WHEREAS, the Budget as submitted sets forth the following estimated fiscal data for the year 2023:

Revenues	\$7,737,391
Expenditure Requirements	\$7,737,391

WHEREAS, the assessed valuation of taxable property for the year 2022 in the Northern Infrastructure General Improvement District, as certified by the County Assessor of Adams County, Colorado is the sum of \$476,099,350.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors for the Northern Infrastructure General Improvement District that the Budget, a copy of which is incorporated herein by reference, be and hereby is adopted for the Northern Infrastructure General Improvement District for the year 2023 and \$7,737,391 is declared to be the amount of revenue necessary to be raised from all sources to pay current expenses for the period commencing January 1, 2023 through December 31, 2023.

BE IT FURTHER RESOLVED that a tax of 14.000 mills be levied on each dollar of the assessed valuation of the taxable property in the Northern Infrastructure General Improvement District for the purpose of raising the sum of \$6,665,391 because such amounts and revenues from all other sources is anticipated to be necessary to meet the District's expenditure requirements for the fiscal year commencing January 1, 2023, and ending December 31, 2023.

BE IT FURTHER RESOLVED that an ad valorem tax levy for the Northern Infrastructure General Improvement District, Colorado, for the fiscal year commencing January 1, 2023, and ending December 31, 2023, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

District Fund Mill Levy	14.00
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RESOLVED AND PASSED THIS 7<sup>th</sup> DAY OF NOVEMBER 2022.

NORTHERN INFRASTRUCTURE GENERAL  
IMPROVEMENT DISTRICT

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Benjamin A. Huseman, Chairperson

ATTEST:

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Dylan Gibson, CMC, Secretary

## CITY OF COMMERCE CITY

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# E-470 COMMERCIAL AREA GID

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## 2023 ADOPTED BUDGET

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October 17, 2022

President and Members of the Board

City of Commerce City E-470 Commercial Area General Improvement District (ECAGID)

### **SECTION 1: Introduction**

The proposed budget beginning January 1, 2023 and ending on December 31, 2023 is hereby submitted.

As required by Colorado statutes, this proposed budget is in balance with anticipated and existing revenues equal to or greater than the 2023 proposed expenditures.

### **SECTION 2: Authorization to Increase Debt**

On November 5, 2013, the electors of the ECAGID approved a series of ballot questions to issue debt in the amount of \$2,000,000,000 for improvements to the district as deemed necessary for the benefit of the District.

### **SECTION 3: ECAGID and ERAGID Agreements**

Three related agreements pertaining to these GIDs were entered into in 2021. These three agreements are all an outpouring from the Annexation and Inclusion Agreement for Third Creek West finalized in 2019. The three agreements are further detailed below.

1. Intergovernmental Agreement (IGA) between Third Creek Metropolitan District No. 1 (Third Creek), the ECAGID, and the ERAGID – These three parties entered into this agreement to complete needed projects related to sanitary sewer, waterline, storm sewer, street, and landscaping improvements. Estimated costs for the improvements is \$16,555,340. Per the agreement, the maximum ECAGID contribution is \$7 million, the maximum ERAGID contribution is \$6.8 million, for a total of \$13.8 million to be contributed by the GIDs. The balance of the estimated project costs will be covered by Third Creek.
2. Loan Agreement between the ECAGID (lender) and ERAGID (borrower) – These two parties entered into this agreement, so that the ECAGID can cover the contribution of the ERAGID, which currently has very little taxable valuation and therefore, cannot yet cover its own contribution. The ECAGID will cover the cost of the entire \$13.8 million in contributions to Third Creek detailed in the IGA, \$7 million for the ECAGID and \$6.8 million for the ERAGID. The ERAGID will reimburse the ECAGID for its \$6.8 million contribution over time as its pledged revenues, which include property taxes, specific ownership taxes, and any other legally available moneys which the District determines, become available. The ERAGID originally intended to begin making semi-annual interest payments in 2022, however, this has been delayed to 2023 due to availability of pledged revenues.
3. Loan Agreement between the ECAGID and Zions Bancorporation – The ECAGID obtained a \$14.125 million bank loan to enable it to cover the ECAGID and ERAGID cost contributions detailed in the IGA along with closing costs associated with obtaining the bank loan. The ECAGID will make the entire \$13.8 million in contributions to Third Creek from the bank loan proceeds. The ECAGID will repay the bank loan through its pledged property tax revenues. Per the loan agreement, the ECAGID recorded \$400,000 in escrow reserves as restricted. Also, unspent loan proceeds are also reported as restricted cash and appropriately factored into the calculation of net investment in capital assets.

# E-470 COMMERCIAL AREA GID

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## **SECTION 4: Series 2022 Loan**

On May 4, 2022, the ECAGID acquired a loan for \$14,125,000 with Zions Bancorporation. The loan will be used for project expenditures (streets, park & recreation, water, sanitation, transportation, and refunding). This directly relates to the third agreement detailed in the preceding Section 3.

## **SECTION 5: The 2023 Budget Process**

The proposed budget expenditures total \$14,595,412. Revenues are estimated at \$1,934,088. These revenues combined with an estimated use of fund balance in the amount of \$12,661,324 are required to meet proposed expenditure needs.

The proposed budget is scheduled for public hearing on Monday, October 17, 2022 with a continuation of the public hearing to November 7, 2022. Following the November 7<sup>th</sup> public hearing, the ECAGID budget is scheduled for adoption. The ECAGID does not have any authorized staff.

Respectfully Submitted,

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Sheryl L. Carstens, Chief Financial Officer



# E-470 COMMERCIAL AREA GID

## SUMMARY OF FINANCIAL SOURCES AND USES

Financial Sources		2023 BUDGET	
Revenues	\$		1,939,083
Transfer from Fund Balance	\$		12,656,329
Total	\$		14,595,412
Financial Uses			
Administrative Cost	\$		29,049
Project Expenditures	\$		13,800,000
Debt Service	\$		766,363
Total	\$		14,595,412

## 2023 ADOPTED BUDGET

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
Beginning Fund Balance	\$ 624,328	\$ 14,358,993		\$ 14,358,993
<b>Revenues</b>				
Earnings On Investments	\$ (186,042)	\$ 50,000	\$ 90,851	\$ 50,000
Taxes Property	\$ 317,235	\$ 496,321	\$ 498,338	\$ 1,723,248
Taxes Specific Ownership	\$ 15,534	\$ 14,000	\$ 8,957	\$ 16,000
Reimbursed by Others General	\$ -	\$ -	\$ -	\$ 149,835
Agreements	\$ 694	\$ -	\$ -	\$ -
Unclassified Revenue	\$ 5,998	\$ -	\$ -	\$ -
Bond/Loan Proceeds	\$ 14,125,000	\$ -	\$ -	\$ -
Transfer From Fund Balance	\$ -	\$ 13,756,000	\$ -	\$ 12,656,329
<b>Total Revenues</b>	<b>\$ 14,278,420</b>	<b>\$ 14,316,321</b>	<b>\$ 598,146</b>	<b>\$ 14,595,412</b>
<b>Expenditures</b>				
Auditing Fees	\$ -	\$ 1,500	\$ 415	\$ 1,200
Legal Fees	\$ -	\$ 2,500	\$ -	\$ 2,000
Property Tax Collection Fee	\$ 4,759	\$ 10,000	\$ 8,861	\$ 25,849
Project Expenditures	\$ 70,625	\$ 13,756,000	\$ -	\$ 13,800,000
2021 Loan - Fees	\$ 298,265	\$ 500	\$ 500	\$ 500
2021 Loan - Interest	\$ 170,106	\$ 300,863	\$ 150,431	\$ 300,863
2021 Loan - Principal	\$ -	\$ -	\$ -	\$ 465,000
Transfer To Fund Balance	\$ -	\$ 244,958	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 543,755</b>	<b>\$ 14,316,321</b>	<b>\$ 160,207</b>	<b>\$ 14,595,412</b>
<b>Net Position</b>	<b>\$ 14,358,993</b>	<b>\$ 14,358,993</b>		<b>\$ 14,358,993</b>

# E-470 COMMERCIAL AREA GID

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## 2021 GENERAL OBLIGATION LIMITED TAX TAX-FREE LOAN

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On May 4, 2021 the ECAGID acquired a loan for \$14,125,000 with Zions Bancorporation. The loan will be used for streets, park & recreation, water, sanitation, transportation, and refunding. The interest rate is 2.13%. Annual principal and interest payments are due December 1st, with the principal maturing December 1, 2026. Annual debt service requirements to amortize this debt, as of December 31, 2021 follow:

Year	2021 ECAGID General Obligation Limited Tax Tax-Free Loan		
	Principal	Interest	Total
2023	465,000	300,863	765,863
2024	490,000	290,958	780,958
2025	500,000	280,521	780,521
2026	12,670,000	269,871	12,939,871
Total	\$ 14,125,000	\$ 1,142,213	\$ 15,267,213

# E-470 COMMERCIAL AREA GID

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## RESOLUTION ADOPTING THE 2023 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE E-470 COMMERCIAL AREA GENERAL IMPROVEMENT DISTRICT

### RESOLUTION NO. ECAGID 2022-01

WHEREAS, the Board of Directors for the E-470 Commercial Area General Improvement District (ECAGID) has received and reviewed the ECAGID annual budget for the fiscal year commencing January 1, 2023, and ending December 31, 2023;

WHEREAS, the budget as submitted has been received by the Board and published for public inspection as required by State law;

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 17, 2022 with a continuation of the public hearing on November 7, 2022;

WHEREAS, the budget as submitted sets forth the following estimated fiscal data for the year 2023:

Revenues & Fund Balance	\$14,595,412
Expenditure Requirements	\$14,595,412

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors for the E-470 Commercial Area General Improvement District that the Budget, a copy of which is incorporated herein by reference, be and hereby is adopted for the E-470 Commercial Area General Improvement District for the year 2023 and \$14,595,412 is declared to be the amount of revenue necessary to be raised from all sources to pay current expenditures for the period commencing January 1, 2023 through December 31, 2023.

BE IT FURTHER RESOLVED that a tax of 27.00 mills be levied upon each dollar of the assessed valuation of the taxable property in the ECAGID for the purpose of raising the sum of \$1,723,248 and together with surplus and revenue from all other sources, such amount is anticipated to be necessary to meet the District's expenditure requirements and to provide a reasonable closing fund balance for the fiscal year commencing January 1, 2023, and ending December 31, 2023. The Board of Directors for the ECAGID previously applied a temporary mill levy rate reduction of 12.00 mills to the tax rate of 27.00 mills. The temporary mill levy credit expired at the end of 2022.

BE IT FURTHER RESOLVED that an ad valorem tax levy for the E-470 Commercial Area General Improvement District, Colorado, for the fiscal year, commencing January 1, 2023, and ending December 31, 2023, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

District Fund Mill Levy	27.00
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RESOLVED AND PASSED THIS 7<sup>th</sup> DAY OF NOVEMBER 2022.

E-470 COMMERCIAL AREA GENERAL IMPROVEMENT  
DISTRICT

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Benjamin A. Huseman, Chairperson

ATTEST:

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Dylan Gibson, CMC, Secretary



## CITY OF COMMERCE CITY

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# E-470 RESIDENTIAL AREA GID

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## 2023 ADOPTED BUDGET

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October 17, 2022

President and Members of the Board

City of Commerce City E-470 Residential Area General Improvement District (ERAGID)

### **SECTION 1: Introduction**

The proposed budget beginning January 1, 2023 and ending on December 31, 2023 is hereby submitted.

As required by Colorado statutes, this proposed budget is in balance with anticipated and existing revenues equal to or greater than the 2023 proposed expenditures.

### **SECTION 2: Authorization to Increase Debt**

On November 5, 2013, the electors of the ERAGID approved a series of ballot questions to issue debt in the amount of \$2,000,000,000 for improvements to the district as deemed necessary for the benefit of the District.

### **SECTION 3: ECAGID and ERAGID Agreements**

Three related agreements pertaining to these GIDs were entered into in 2021. These three agreements are all an outpouring from the Annexation and Inclusion Agreement for Third Creek West finalized in 2019. The three agreements are further detailed below.

1. Intergovernmental Agreement (IGA) between Third Creek Metropolitan District No. 1 (Third Creek), the ECAGID, and the ERAGID – These three parties entered into this agreement to complete needed projects related to sanitary sewer, waterline, storm sewer, street, and landscaping improvements. Estimated costs for the improvements is \$16,555,340. Per the agreement, the maximum ECAGID contribution is \$7 million, the maximum ERAGID contribution is \$6.8 million, for a total of \$13.8 million to be contributed by the GIDs. The balance of the estimated project costs will be covered by Third Creek.
2. Loan Agreement between the ECAGID (lender) and ERAGID (borrower) – These two parties entered into this agreement, so that the ECAGID can cover the contribution of the ERAGID, which currently has very little taxable valuation and therefore, cannot yet cover its own contribution. The ECAGID will cover the cost of the entire \$13.8 million in contributions to Third Creek detailed in the IGA, \$7 million for the ECAGID and \$6.8 million for the ERAGID. The ERAGID will reimburse the ECAGID for its \$6.8 million contribution over time as its pledged revenues, which include property taxes, specific ownership taxes, and any other legally available moneys which the District determines, become available. The ERAGID originally intended to begin making semi-annual interest payments in 2022, however, this has been delayed to 2023 due to availability of pledged revenues.
3. Loan Agreement between the ECAGID and Zions Bancorporation – The ECAGID obtained a \$14.125 million bank loan to enable it to cover the ECAGID and ERAGID cost contributions detailed in the IGA along with closing costs associated with obtaining the bank loan. The ECAGID will make the entire \$13.8 million in contributions to Third Creek from the bank loan proceeds. The ECAGID will repay the bank loan through its pledged property tax revenues. Per the loan agreement, the ECAGID recorded \$400,000 in escrow reserves as restricted. Also, unspent loan proceeds are also reported as restricted cash and appropriately factored into the calculation of net investment in capital assets.

# E-470 RESIDENTIAL AREA GID

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## **SECTION 4: The 2023 Budget Process**

The proposed budget expenditures total \$179,566. ERAGID revenues are estimated at \$179,566.

The proposed budget is scheduled for public hearing on Monday, October 17, 2022 with a continuation of the public hearing to November 7, 2022. Following the November 7<sup>th</sup> public hearing, the ERAGID budget is scheduled for adoption. The ERAGID does not have any authorized staff.

Respectfully Submitted,

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Sheryl L. Carstens, Chief Financial Officer

# E-470 RESIDENTIAL AREA GID

## SUMMARY OF FINANCIAL SOURCES AND USES

### Financial Sources

Revenues	\$	179,566
Total	\$	179,566

### 2023 BUDGET

### Financial Uses

Administrative Cost	\$	3,490
Interest Payment to ECAGID	\$	149,835
Transfer to Fund Balance	\$	26,241
Total	\$	179,566

## 2023 ADOPTED BUDGET

	2021 Actual	2022 Adopted	As of 9/30/22	2023 Budget
Beginning Fund Balance	\$ 8,249	\$ 9,026		\$ 9,026
Revenues				
Earnings On Investments	\$ (33)	\$ -	\$ 217	\$ 200
Taxes Property	\$ 916	\$ 51,354	\$ 51,354	\$ 179,346
Taxes Specific Ownership	\$ 59	\$ 30	\$ 4	\$ 20
Total Available Revenues	\$ 942	\$ 51,384	\$ 51,575	\$ 179,566
Expenditures				
Auditing Fees	\$ -	\$ 300	\$ -	\$ 300
Legal Fees	\$ 151	\$ 1,500	\$ -	\$ 500
Property Tax Collection Fee	\$ 14	\$ 1,030	\$ 770	\$ 2,690
Interest Payment to ECAGID	\$ -	\$ -	\$ -	\$ 149,835
Transfer To Fund Balance	\$ -	\$ 48,554	\$ -	\$ 26,241
Total Expenditures	\$ 165	\$ 51,384	\$ 770	\$ 179,566
Ending Fund Balance	\$ 9,026	\$ 9,026		\$ 9,026



# E-470 RESIDENTIAL AREA GID

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## **RESOLUTION ADOPTING THE 2023 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE E-470 RESIDENTIAL AREA GENERAL IMPROVEMENT DISTRICT**

### **RESOLUTION NO. ERAGID 2022-01**

WHEREAS, the Board of Directors for the E-470 Residential Area General Improvement District (ERAGID) has received and reviewed the ERAGID annual budget for the fiscal year commencing January 1, 2023, and ending December 31, 2023;

WHEREAS, the Budget as submitted has been received by the Board and published for public inspection as required by State law;

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 17, 2022 with a continuation of the public hearing on November 7, 2022;

WHEREAS, the Budget as submitted sets forth the following estimated fiscal data for the year 2023:

Revenues & Fund Balance	\$179,566
Expenditure Requirements	\$179,566

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors for the E-470 Residential Area General Improvement District that the Budget, a copy of which is incorporated herein by reference, be and hereby is adopted for the E-470 Residential Area General Improvement District for the year 2023 and \$179,566 is declared to be the amount of revenue necessary to be raised from all sources to pay current expenditures for the period commencing January 1, 2023 through December 31, 2023.

BE IT FURTHER RESOLVED that a tax of 30.00 mills be levied on each dollar of the assessed valuation of the taxable property in the E-470 Residential Area General Improvement District for the purpose of raising the sum of \$179,346, because such amounts and revenues from all other sources are anticipated to be necessary to meet the District's expenditure requirements for the fiscal year commencing January 1, 2023, and ending December 31, 2023.

BE IT FURTHER RESOLVED that an ad valorem tax levy for the E-470 Residential Area General Improvement District, Colorado, for the fiscal year commencing January 1, 2023, and ending December 31, 2023, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

District Fund Mill Levy	30.00
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RESOLVED AND PASSED THIS 7<sup>th</sup> DAY OF NOVEMBER 2022.

E-470 RESIDENTIAL AREA GENERAL IMPROVEMENT  
DISTRICT

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Benjamin A. Huseman, Chairperson

ATTEST:

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Dylan Gibson, CMC, Secretary











# URBAN RENEWAL AUTHORITY

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## 2023 ADOPTED BUDGET

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October 17, 2022

Chairman and Members of the Board

Urban Renewal Authority of the City of Commerce City

### **SECTION 1: Introduction**

The proposed budget beginning January 1, 2023 and ending on December 31, 2023 is hereby submitted.

As required by Colorado statutes, this proposed budget is in balance with anticipated and existing revenues equal to or greater than the 2023 proposed expenditures.

### **SECTION 2: Authority and District Details**

The URA Board consists of up to thirteen members: (1) the elected members of the City Council of the City of Commerce City; (2) a member appointed by the Adams County Board of County Commissioners; (3) a board member of a special district selected by agreement of the special districts levying a mill levy within the boundaries of the Authority area; (4) an elected member of a board of education of a school district levying a mill levy within the boundaries of the Authority area selected by agreement of the school districts levying a mill levy within the boundaries of the Authority area; and (5) a member appointed by the Mayor of the City of Commerce City. The objective of the Authority is the acquisition, clearance, rehabilitation, conservation, development, or redevelopment of slum and blighted areas within the City. Five separate plans and districts are included within the Urban Renewal Authority Fund.

Center City Phase I (King Soopers on Parkway) Urban Renewal Plan was created in November 2003. The base amount is \$170,625 of sales tax each year. The portion of municipal sales taxes in excess of such base shall be allocated and paid into the special fund of the Authority to be paid to the project developer.

Prairie Gateway Urban Renewal Plan was created February 2005. The area was federal land prior to the city acquiring it; therefore, no base existed. All property taxes and municipal sales taxes are allocated and paid into the special fund of the Authority to reimburse the developer for over \$101 million of improvements.

Derby Business District Urban Renewal Plan was created in February 2009. The base amount is \$150,577 of sales tax. The portion of municipal sales taxes in excess of such base shall be allocated and paid into the special fund of the Authority for improvements.

Mile High Greyhound Park Urban Renewal Plan was created in June 2018. The site is being actively redeveloped into a vibrant, mixed-use area that will include residential, retail/commercial, open space, and educational uses. The property is poised to help revitalize the area and regain its place as an important community hub in the historic part of Commerce City.

# URBAN RENEWAL AUTHORITY

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Sand Creek Business Area Urban Renewal Plan was created in April 2022. The site is home to the Sand Creek Landfill, which was in operation from the 1940s to the 1990s when the site was named a Superfund Site by the United States Environmental Protection Agency. The site is under consideration to be redeveloped as a light industrial, warehouse, distribution facility with over 800,000 square feet of new building construction on the 68-acre site.

## **Section 3: The 2023 Budget Process**

The proposed 2023 budget expenditures total \$1,658,700. URA revenues for 2023 are estimated at \$1,658,700.

The proposed budget is scheduled for public hearing on Monday, October 17, 2022 with a continuation of public hearing to November 7, 2022. Following the November 7<sup>th</sup> public hearing, the URA budget is scheduled for adoption. The URA does not have authorized staff.

Respectfully Submitted,

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Sheryl L. Carstens, Treasurer to the Board

# URBAN RENEWAL AUTHORITY

## SUMMARY OF FINANCIAL SOURCES AND USES

FINANCIAL SOURCES		2023 BUDGET	
Revenue		\$	1,385,700
Transfers From			
General Fund		\$	83,000
Fund Balance		\$	190,000
Total		\$	1,658,700
FINANCIAL USES			
Administrative Cost		\$	913,000
Transfer To			
Debt Service Fund		\$	480,700
Fund Balance		\$	265,000
Total			1,658,700



# URBAN RENEWAL AUTHORITY

## 2023 ADOPTED BUDGET

	2021 Actual		2022 Adopted		As of 9/30/22		2023 Budget	
<b>Beginning Fund Balance</b>	\$	<b>13,618,111</b>	\$	<b>7,188,119</b>			\$	<b>7,188,119</b>
<b>Revenues</b>								
<b>Administrative</b>								
Earnings On Investments	\$	(3,219)	\$	-	\$	1,566	\$	-
Transfers In Fund Balance	\$	-	\$	250,000			\$	100,000
<b>Praire Gateway</b>								
Earnings On Investments	\$	(878)			\$	1,655		
Taxes Property	\$	586,967	\$	551,700	\$	556,809	\$	570,700
Agreement Revenue - KSE	\$	227,976	\$	95,000	\$	96,040	\$	200,000
Unclassified Revenue	\$	1,749	\$	-	\$	726		
<b>Center City</b>								
Agreement Revenue - TIF	\$	234,803	\$	200,000	\$	-	\$	240,000
<b>Derby</b>								
Earnings On Investments	\$	(5,560)			\$	2,804		
Agreement Revenue - TIF	\$	255,548	\$	180,000	\$	(1,167)	\$	265,000
Transfers In	\$	83,000	\$	83,000	\$	83,000	\$	83,000
<b>MHGP</b>								
Earnings On Investments	\$	(19,605)	\$	-	\$	11,188	\$	-
Taxes Property	\$	-	\$	-	\$	-	\$	110,000
Unclassified Revenue	\$	-	\$	-	\$	17,500	\$	-
Transfers In Fund Balance	\$	-	\$	-	\$	-	\$	90,000
<b>Sand Creek</b>								
<b>Total Available Revenues</b>	\$	<b>1,360,781</b>	\$	<b>1,359,700</b>	\$	<b>770,121</b>	\$	<b>1,658,700</b>
<b>Expenditures</b>								
<b>Administrative</b>								
Outside Services General	\$	73,377	\$	150,000.0	\$	37,623	\$	75,000
<b>Praire Gateway</b>								
Outside Services General	\$	73,221	\$	85,000.0	\$	70,149	\$	80,000
Property Tax Collection Fees	\$	8,805	\$	10,000.0	\$	8,352	\$	10,000
MDA Expense General	\$	227,976	\$	95,000.0	\$	96,040	\$	200,000
Transfer Out	\$	456,700	\$	456,700.0			\$	480,700
<b>Center City</b>								
Agreement Expense General	\$	234,802	\$	200,000.0	\$	-	\$	240,000
<b>Derby</b>								
Agreement Expense General	\$	25,000	\$	-	\$	-	\$	-
Outside Services Derby Catalyst	\$	-	\$	83,000.0	\$	20,402	\$	83,000
Transfer Out	\$	525,000	\$	-	\$	-	\$	-
Transfer to Fund Balance	\$	-	\$	180,000.0	\$	-	\$	265,000
<b>MHGP</b>								
Outside Services MHGP	\$	6,165,892	\$	100,000.0	\$	147,533	\$	200,000
<b>Sand Creek</b>								
Outside Services General	\$	-	\$	-	\$	-	\$	25,000
<b>Total Expenditures</b>	\$	<b>7,790,773</b>	\$	<b>1,359,700</b>	\$	<b>380,099</b>	\$	<b>1,658,700</b>
<b>Net Position</b>	\$	<b>7,188,119</b>	\$	<b>7,188,119</b>			\$	<b>7,188,119</b>

# URBAN RENEWAL AUTHORITY

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## RESOLUTION ADOPTING THE 2023 BUDGET FOR THE URBAN RENEWAL AUTHORITY OF THE CITY OF COMMERCE CITY, COLORADO

### RESOLUTION NO. URA 2022-01

WHEREAS, the Board of Commissioners for the Urban Renewal Authority of the City of Commerce City, Colorado has received and reviewed the URA annual budget for the fiscal year commencing January 1, 2023, and ending December 31, 2023;

WHEREAS, the budget as submitted has been received by the Board and published for public inspection as required by State law;

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 17th, 2022 with a continuation of the public hearing on November 7th, 2022;

WHEREAS, the budget as submitted sets forth the following estimated fiscal data for the year 2023:

Revenues & Fund Balance	\$1,658,700
Expenditure Requirements	\$1,658,700

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the Urban Renewal Authority of the City of Commerce City, Colorado that the Budget, a copy of which is incorporated herein by reference, be and hereby is adopted for the Urban Renewal Authority of the City of Commerce City, Colorado for the year 2023 and \$1,658,700 is declared to be the amount of revenue necessary to be raised from all sources to pay current expenses for the period commencing January 1, 2023 through December 31, 2023.

RESOLVED AND PASSED THIS 7<sup>th</sup> DAY OF NOVEMBER 2022.

URBAN RENEWAL AUTHORITY OF THE CITY OF  
COMMERCE CITY, COLORADO

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Benjamin A. Huseman, Chairperson

ATTEST:

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Dylan Gibson, CMC, Secretary

# URBAN RENEWAL AUTHORITY

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## CITY OF COMMERCE CITY

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CITY OF COMMERCE CITY

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