Commerce CITY COLORADO

2025

ADOPTED BUDGET

CITY OF COMMERCE CITY

2025 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, 2024**. 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 2025 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, 2024

Christopher P. Morrill

Executive Director

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BUDGET MESSAGE

COMMERCE CITY ECONOMY

Operating revenues were 58.1% of amended budget for August 2024 due to lower sales and use tax and development related revenue receipts.

Unemployment increased to 0.5% between the fourth quarters of 2022 and 2023 to 3.7 percent.

Labor Force slightly increased 0.1%, rising by 286 people to 31,317 people working or looking for a job.

Average home sales price for single-family attached is $411,475 and $534,250 for single-family detached homes.

Between January and August, residential building permits increased 8% year-over-year between 2023 and 2024 from 400 new permits to 432 new permits.

Last year, the city had 619,309 visits to year-round and seasonal recreation, golf, park facilities and programs, trails, and parks and open space.

Source: City of Commerce City, "Economic Activity Report" – August 2024

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 2025 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 2025 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, with the establishment of the 2025 Budget Calendar. The formal budget process began March 15th with the Council Retreat regarding goal setting and strategic planning. The Capital Investment Program and five-year capital project planning process unfolded between the months of February through July. The operating budget development process spanned the months of March through June, when budget staff met with departments to review revenue projections, base budgets, and budget requests. During the Staff Budget Retreat on

COLORADO ECONOMY

Colorado's economic growth slowed to 1.3% in the first quarter of 2024 after growing 2.5% on average in 2023.

State revenue is projected to decrease through FY 2025-26 largely due to impacts from the Family Affordability and Earned Income Tax Credit expansions.

Colorado's labor market conditions remain strong, though jobs growth is slowing.

Retail sales growth declined 1.4% in the first quarter of 2024 compared to 2023.

Consumer spending remains strong but is slowing in both the U.S. and Colorado. Strength in services consumption and residential investments spurred growth in 2023.

The sales tax revenue forecast for FY 2024-25 is projected to be 5.3% which is a 4.1% increase from 2023-24.

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 – June 20, 2024.

July 17th, Department Leaders were introduced to the City's Manager's budget philosophy consisting of the following Four Building Blocks:

- **Realistic demand for accountable results**
- **Fiscal discipline and do the important things well**
- **Pragmatic and functional process**
- **Question past patterns of spending**

City Council goals and the City Manager's building blocks along with mid-year revenue trends, base budgeting practices, and economic trends drove the creation of the 2025 budget. The Draft Capital Investment Program (CIP) was presented to City Council on July 22nd. The first 2025 preliminary budget study session occurred on August 5th, where City Council was presented a recap of the 2025 budget process, the City Manager's budget philosophy, a fund balance status, initial revenue and expenditure projections, initial 2025 budget request recommendations, police staffing information, and CIP project updates. Additional budget information was presented to City Council on August 12th, including follow-up from the August 5th session, the legislative budget, and plans for the Council Budget Workshop. Final budget discussions and City Council feedback occurred at the Council Budget Workshop on September 9th. The enclosed budget document reflects the input and direction given by City Council during the City Council budget retreat.

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 high. As a government service organization, the cost of personnel 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 will continue to 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 goals and desired outcomes. City staff monitors monthly expenditures and revenues as compared to the approved budget, communicating concerns and disparities as they arise.

As consumer spending, price increases, banking instability are likely to continue facing strong headwinds as inflation remains high, City staff will continue to monitor revenues and expenditures closely.

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

NATIONAL ECONOMY

The U.S. economy experienced modest growth in the first quarter of 2024 as inflation has slowed and job growth has been strong.

Gross Domestic Product (GDP) rose at an annual rate of 1.4% in the first quarter.

The labor market continues to rebalance with strong job gains. Cooling labor demand and rising labor supply increased the unemployment rate to 4.0% in May.

Inflation eased notably since last year and has shown modest progress so far in 2024. However, inflation still remains above the Federal Open Market Committee's objective of 2%. Core goods and housing services price inflation continued to ease over the first part of the year, while core non-housing services price inflation flattened.

Source: The United States Federal Reserve – Monetary Policy Report – July 5th, 2024

2025 ADOPTED BUDGET

Commerce City's budget document incorporates the Four Building Blocks budget philosophy while supporting and sustaining 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 2025 budget was prepared and balanced in conformance with the City Charter and state budget laws. The total anticipated revenues from all sources in 2025 are approximately $162 million. The City of Commerce City has a relatively diverse revenue structure. General revenue sources (excluding restricted impact fees) are projected to increase 10 percent from estimated 2024 revenues. This moderate increase is driven primarily by updated projections that account for the City's growth while taking into consideration slowing consumer demand. The City has cash reserves and investments of $248,178,058, at the end of 2023 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. Our dedicated employees are committed to the relentless pursuit of excellence on a daily basis. This document reflects our continued focus on our 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 2025, 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*.

City Manager Jason R. Rogers

CITY OF COMMERCE CITY

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BUDGET RESOLUTION

ADOPTED **BUDGET**

BUDGET RESOLUTION

ADOPTED **BUDGET**

RESOLUTION
NO. 2024-050
ADOPTING THE BUDGET FOR THE CITY OF COMMERCE CITY, COLORADO FOR THE YEAR 2025 AND PROVIDING FOR 2024 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, 2025 and ending December 31, 2025; and

WHEREAS, the budget as submitted and amended set forth the following estimated fiscal data for the year 2025:

I. Revenue and Fund Balance

Anticipated revenues from all sources	$	162,008,531
Total	$	162,008,531

II. Expenditure Requirements

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

A.	General Fund	$	118,880,719
B.	Capital Expenditures Fund		21,529,889
C.	Conservation Trust Fund		1,000,000
D.	Chemical Roundup Fund		25,000
E.	Elected Officials Retirement Fund		41,760
F.	Debt Service Fund		13,817,926
G.	Water Right Acquisition Fund		1,150,546
K.	Impact Fee Fund		5,562,691
	Total	$	162,008,531

WHEREAS, the 2024 assessed valuation of taxable property for tax collection in the year 2025 in the City of Commerce City, as preliminarily certified by the County Assessor of Adams County, Colorado is the sum of $1,854,712,310.

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 2025, 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 2025, and the estimated budget expenditure requirement of $162,008,531 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, 2025, to pay the current expenses and to provide a reasonable fund balance at the close of the fiscal year ending December 31, 2025.

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 0.58 for compliance with TABOR resulting in a property tax rate of 2.70, 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 $5,005,466 (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, 2025, and ending December 31, 2025.

BE IT FURTHER RESOLVED that the ad valorem tax levy for the City of Commerce City, Colorado, for the fiscal year, commencing January 1, 2025, and ending December 31, 2025, 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	<0.58>
2024 General Fund Mill Levy	2.70

RESOLVED AND PASSED THIS 4th DAY OF NOVEMBER, 2024.

CITY OF COMMERCE CITY, COLORADO

Steve J. Douglas, Mayor

ATTEST

Dylan A. Gibson, City Clerk

CITY OF COMMERCE CITY SEAL STATE OF COLORADO

ORGANIZATION

ADOPTED **BUDGET**

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ORGANIZATION

CITY COUNCIL OF COMMERCE CITY

Mayor Steve J. Douglas
Term Ends 2027

Oscar Madera
Councilmember, Ward I
Term Ends 2025

Rocky Teter
Councilmember, Ward II
Term Ends 2027

Renée M. Chacon
Councilmember, Ward III
Term Ends 2025

Susan Noble
Mayor Pro Tem, Ward IV
Term Ends 2027

Charles Dukes
Councilmember, At Large
Term Ends 2027

Kristi Douglas
Councilmember, At Large
Term Ends 2025

Sean Ford
Councilmember, At Large
Term Ends 2025

Craig Kim
Councilmember, At Large
Term Ends 2027

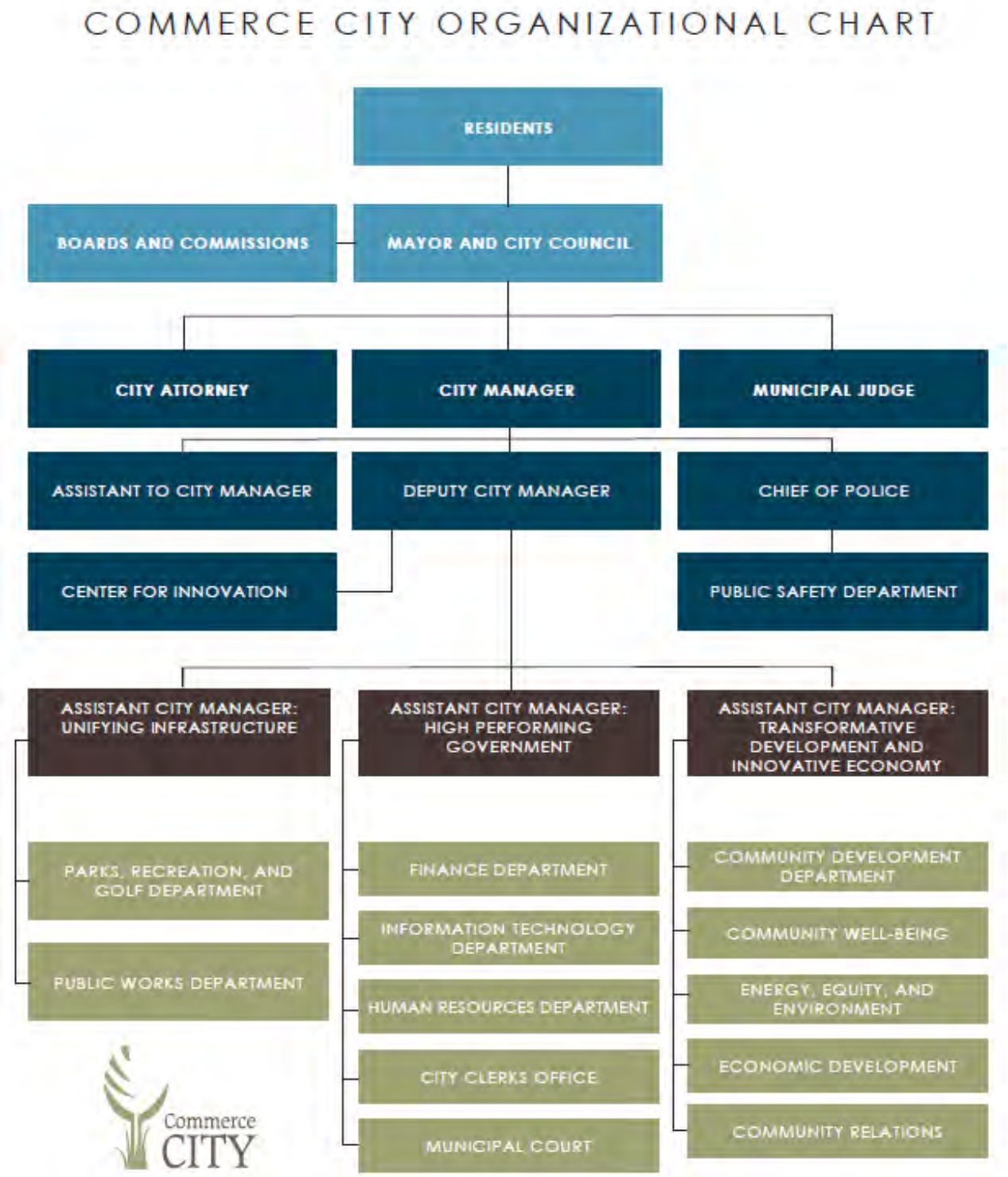
ORGANIZATION

CITY MANAGER AND LEADERSHIP TEAM

Jason R. Rogers	City Manager
Cathy Blakeman	Deputy City Manager
Sheryl Carstens	Assistant City Manager
Jim Tolbert	Assistant City Manager
Jeffery Maxwell	Assistant City Manager
Annette Peters	Assistant to the City Manager
Jason Dennison	Director of Strategic Partnerships
Darrel Guadnola	Chief of Police
Theresa Wilson	Director of Finance
Jeff Brasel	Director of Community Development
Eva LaBonte	Director of Human Resources
Justin Bingham	Director of Information Technology
Chad Redin	Director of Parks, Recreation & Golf
Larius Hassen	Director of Public Works
Garrett Anderson	Economic Development Director
Terrance Ware	Director of Urban Renewal
Dylan Gibson	City Clerk
Vacant	Chief Innovation Officer
Lee Zarzecki	City Attorney

ORGANIZATION

CITY ORGANIZATIONAL CHART



ORGANIZATION

ABOUT COMMERCE CITY

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

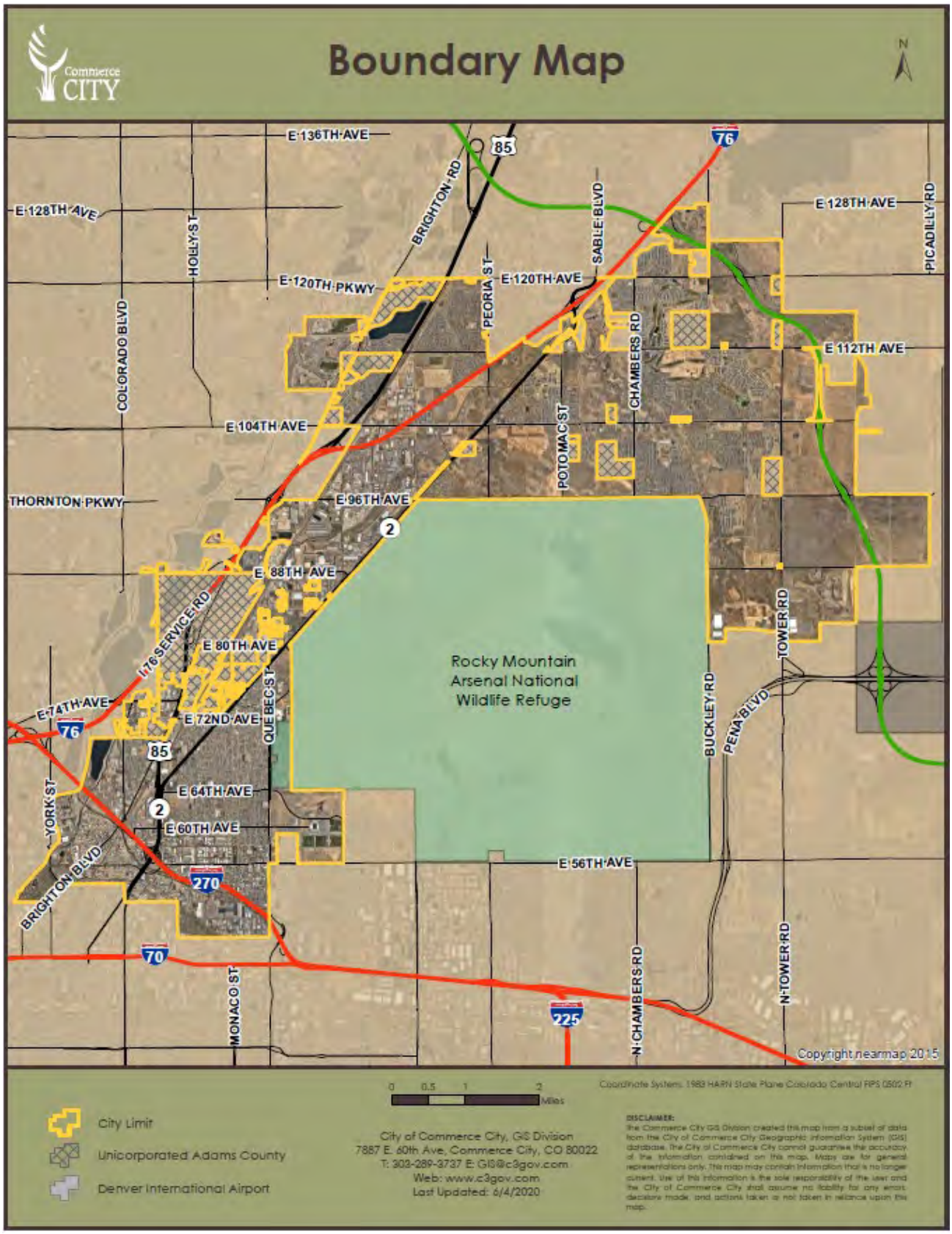
From its beginnings as a junction for railroads and highways, Commerce City, located in Adams County, is now one of the state's fastest-growing cities, with a population of over 68,000 – the 19th most populous city in the state. Located along Colorado's vibrant Front Range, Commerce City is a *Quality 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, 900 acres of open space and parks, and over 1,708 thriving businesses. Commerce City is one of the Colorado's fastest growing communities and with a 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/Hispanic cities in the state of Colorado. According to the U.S. Census Bureau in 2020, Commerce City was home to approximately 68,245 individuals, and of those, 48% 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.

ORGANIZATION



ORGANIZATION

FAST FACTS

(Commerce City's Economic Profile 2024: Redefining Commerce)

- Incorporated: 1952 as Commerce Town, renamed in 1962
- Square Miles: 36.30[1]
- Current Population: 68,245[2]
- Projected Population in 2035: 78,655[11]
- Median Age of Residents: 32.6[3]
- Labor Force: 31.036[4]
- Households: 20,602[5]
- Student Enrollment (K-12): 10,085[6]
- No. of Jobs: 32,602[7]
- Average Wage: $68,120[8]
- Median Household Income: $96,484[10]
- No. of Companies: 1,708[9] companies call Commerce City home, ranging from international and national headquarters to small businesses and entrepreneurs
- 48.4% of the city's population is comprised of individuals with Hispanic descent; nearly half of which are monolingual Spanish-speakers[12]

Commerce City Area Attractions:

- Buffalo Run Golf Course
- Paradice 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: [1]Commerce City Public Works Department;[2,5,10,12,13] U.S. Census Bureau, Quick Facts; [3] U.S. Census Bureau, Fact Finder; [4,7,8,9] Colorado Department of Labor and Employment; [6] Adams 14 and 27J School Districts; [11] Denver Regional Council of Governments (DRCOG) Population Forecasts; [12] Census Bureau Annual Estimates of the Resident Population for Cities, Town, and Incorporated Places.

CITY COUNCIL GOALS

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 six 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.

COMMERCE CITY VISION, MISSION, AND VALUES

VISION

The City of Commerce City is a thriving community: economically strong, environmentally sustainable, diverse, inclusive, socially equitable, and responsive.

MISSION

The City of Commerce City provides excellent services to its diverse community to build a quality Community for a Lifetime.

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.

COMMERCE CITY STRATEGIC PLAN

The Commerce City Strategic Plan is a five-year plan that guides the City's priorities and investments. It is developed by the Center for Innovation with input from City leaders and staff. The plan is based on a vision, mission, value statements, and goals that reflect the community's aspirations for the future. The strategic plan is a living document that is regularly reviewed and updated to ensure that it remains aligned with the city's changing needs. It is a valuable tool for city leaders and staff to make informed decisions about how to best serve the community. The six City Council Goals and high-level strategies to accomplish the six goals are listed below. Department objectives and related performance are located within each department section. To view the full strategic plan, follow the link below.

https://www.c3gov.com/government/city-council/strategic-plan

Goal #1	**Promote a balanced, thriving, and inclusive city economy that cultivates, attracts, and retains business**	
Strategy 1.1	Improve connectivity of multimodal sidewalks, trails, and multi-use paths.	By 2028
Details	The City will ensure that the existing network of walkable trails and sidewalks expands and remains easily accessible and connects to as many communities as possible.	
Measurable	100% connectivity of recreation and park amenities to City sidewalks and trails.	
Strategy 1.2	Promote sustainability in infrastructure development, City Facilities, and City Fleet.	By 2028
Details	The City will update its practices to ensure the sustainability and efficiency of City capital projects, vehicles, and facilities.	
Measurable	100% Increase in City Electric Vehicle Charging Station	
Strategy 1.3	Improve pedestrian and bike safety on City trails and sidewalks and at road crossings and intersections through education, design, and repairs.	By 2028
Details	The City will promote safety for all modes of transit through high-visibility signage and alternate routes for pedestrians and bicycles coupled with increased education for young members of the community.	
Measurable	10% decrease in vehicle-on-pedestrian and vehicle-on-bicycle accidents	
Strategy 1.4	Promote multimodal transportation by updating City policies and standards.	By 2028
Details	The City will continue to update its policies, procedures, and practices to promote a greater variety of transportation options, including walking, biking, and mass transit.	
Measurable	Net increase in City bike lanes year-to-year	
Strategy 1.5	Update ADA transition plan and implement new ADA standards.	By 2028
Details	The City will ensure that the existing network of walkable trails and sidewalks expands and remains easily accessible and connects to as many communities as possible.	
Measurable	Net increase in City's ADA Compliance Rate for City facilities	
Strategy 1.6	Promote traffic safety and reduce congestion through improved technology and management	By 2025
Details	The City will upgrade and hire for an improved traffic control center that contributes to data-driven decisions to reduce traffic congestion and improve traffic safety.	
Measurable	Set baseline pavement management and traffic management metrics	
Strategy 1.7	Explore micro-transit opportunities to encourage intra-city travel and expand transportation opportunities.	By 2026
Details	The City will explore novel approaches to providing last-mile and intracity transit opportunities, commonly known as micro-transit, including exploring options to partner with other governments and private sector agencies.	
Measurable	Coordinate with RTD and DRCOG to present policy approaches to Council	

Goal #2	**Protect resident health, safety, and education by promoting public safety, environmental health, and sustainability**	
Strategy 2.1	Identify Economic Development Outcomes and Creative Approaches to Achieve Outcomes	By 2025
Details	The City will work with the community and local partners to identify the community's economic development priorities and use various	
Measurable	Present creative policy approaches to achieve the Community's determined outcomes.	
Strategy 2.2	Align Target Industry and Site Selection Procedures with Objectives in Economic Development Strategic Plan.	By 2025
Details	The City will complete its Economic Development Strategic Plan and use that plan to ensure that we are aligned when recruiting and selecting economic development opportunities.	
Measurable	Present the results of the Economic Development Plan to Council	
Strategy 2.3	Improve Business Development, Attraction, and Retention utilizing Sustainability and Equity Frameworks.	By 2028
Details	The City will develop a framework for the business community to develop, attract, and retain businesses with a focus on sustainability and equity.	
Measurable	10% increase in business retention year-to-year	
Strategy 2.4	Expand Awareness to Business Community through Marketing and Economic Development Reporting	By 2028
Details	The City will expand its communication and marketing for the business community by telling the City's unique story and increasing transparency on economic development outcomes.	
Measurable	Increase in business engagement with economic development staff year-to-year	
Goal #3	**Develop and maintain public infrastructure, facilities, and transportation to improve community appearance and encourage continued development**	
Strategy 3.1	Increase Police Department engagement with the community.	By 2028
Details	The City will expand opportunities for the Police Deportment to engage proactively with the community to create stronger relationships between members of the community and public safely officers.	
Measurable	Increase in participation at events year-to-year and event-to-event	
Strategy 3.2	Improve traffic, pedestrian, and community safety through enforcement, education, and environmental design.	By 2028
Details	The City will expand its efforts to proactively engage with the community on issues of safely and use tools at the City's disposal to design a safer community.	
Measurable	Decrease in traffic violations year-to-year 20% increase in DUI arrests year-to-year	
Strategy 3.3	Improve accountability for parking and traffic violations.	By 2028
Details	The City will ensure that parking and traffic violations are enforced and that members of the community are aware and in compliance with parking and traffic laws.	
Measurable	Increase in traffic and parking citation compliance rate year-to-year Increase in parking code violation compliance year-to-year	
Strategy 3.4	Increase environmental accountability for businesses.	By 2028
Details	The City will identify novel approaches by which the City can hold accountable industries for their impact on the immediate environment in Commerce City, including both point-source pollution issues and emissions from trains and trucks.	
Measurable	Increase in count of business participation in sustainability programs	
Strategy 3.5	Protect public and environmental health by updating City policies and practices.	By 2028
Details	The City will change its practices to promote greater understanding of environmental and safely issues while also ensuring all City work contributes to greater safely and improved quality of life for the community.	
Measurable	EPAC's Energy Usage and Greenhouse Gas Targets 10% increase in participation in sustainability programs year-to-year.	

Strategy 3.6	Promote safety at City facilities and on City trails and sidewalks.	By 2028
Details	The City will prioritize proactive engagement by our Park Rangers to promote safety for multimodal transportation and will explore options to make trails and sidewalks safer.	
Measurable	Maintain or decrease incident rate at City facilities year-to-year	
Strategy 3.7	Engage in proactive and preventative measures in Court.	By 2028
Details	The City will expand its youth diversion program to minimize recidivism among young members of our community.	
Measurable	100% juvenile offender participation in juvenile diversion program, Reduction in youth recidivism rate year-to-year	
Strategy 3.8	Measure and address air and water quality issues in the City.	By 2028
Details	The City will explore and implement options to monitor and community air and water quality issues	
Measurable	Measure baseline air and water quality data	
Strategy 3.9	Improve and expand the City's emergency operations capacity through planning and training with neighboring municipalities and other partners	By 2028
Details	The City will work collaboratively with government partners to improve the City's ability to respond to emergency situations.	
Measurable	95% of city staff complete FEMA training Increase in city staff trained in CPR, AED, and Narcan year-to- year	
Goal #4	**Address the full spectrum of housing needs, encourage sustainable development, and protect residents through enhanced oversight and balanced residential growth**	
Strategy 4.1	Expand affordable housing opportunities across City through data-driven policies by identifying and addressing data gaps.	By 2028
Details	The City will expand its access to data to help drive greater affordable housing opportunities in all comers of the City.	
Measurable	Increase in affordable housing availability year-to-year & Set baseline of Housing Opportunity Index	
Strategy 4.2	Reassess standards for rental properties to protect residents.	By 2028
Details	The City will implement and monitor rental registrations to promote non-homeowner members of the community.	
Measurable	100% compliance in rental registration program	
Strategy 4.3	Expand bridge housing and permanent supportive housing opportunities to support the unhoused and at-risk communities.	By 2028
Details	The City will explore all options to increase housing opportunities for the unhoused and at-risk communities in Commerce City.	
Measurable	Increase in unhoused individuals connected to bridge or permanent supportive housing year-to-year	
Strategy 4.4	Promote greater transparency of housing costs for current and future residents.	By 2028
Details	The City will increase education and communication efforts to ensure new and current residents understand housing costs and property taxes.	
Measurable	Increase in participation in financial literacy programs	
Goal #5	**Promote City unity and support our diverse community by encouraging community connectivity, fostering civic pride, and improving resident health and wellness**	
Strategy 5.1	10	By 2028
Details	The City will analyze various comers of the community and activate underutilized spaces to create more community activity opportunities.	
Measurable	Present policy alternatives to activate underutilized spaces	
Strategy 5.2	Promote inclusivity through City programming and events.	By 2028
Details	The City will continue to expand its outreach to the community by hosting more events in Spanish, offering a greater diversity of programming at Parks, Recreation, and Golf sites, and improving the accessibility of playgrounds and other community sites.	
Measurable	Increase in participation in City accessibility programming, such as SOAR year-to-year	
Strategy 5.3	Strengthen City engagement with the community by expanding relationships with community groups and organizations.	By 2028
Details	The City will build new and existing relationships with key leaders and organizations within the community to minimize redundancy of work and communicate resource opportunities in and around the City.	
Measurable	Host at least one (1) new program or project with local non-profit or neighboring public agencies	

Strategy 5.4	Expand Parks, Recreation, and Gol programming and services in a6gnment with community needs through the PRG Master Plan	By 2028
Details	The City will complete its community-input driven Parks, Recreation, and Golf (PRG) master plan to align our programs and services meet the future needs of the community.	
Measurable	Increase in number of and participation in programs identified by the PRG master plan	
Strategy 5.5	Beautify the City's physical space to encourage community pride through MyC3 and other strategies.	By 2028
Details	The City will promote pride in the community by encouraging beautiful, safe, and sustainable spaces and continue to engage the community in taking ownership over the community's appearance.	
Measurable	Increase in participation in MyC3 program year-to-year	
Goal #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**	
Strategy 6.1	Provide greater transparency of costs before the start of new projects or initiatives.	By 2024
Details	The City will ensure that before large projects or initiatives are started that City Council and other City leaders have a full understanding of the one-time and recurring costs of projects.	
Measurable	Implementation of new CIP program and reporting mechanism	
Strategy 6.2	Assess, Evaluate, and Communicate workload management and staff capacity.	By 2028
Details	The City will identify, community, and promote greater efficiency and management of our personnel resources to achieve greater return on investment for the community.	
Measurable	Establish baseline workload management data	
Strategy 6.3	Engage with partners to develop and expand workforce training opportunities for the City.	By 2028
Details	The City will use various process improvement and change strategies to remove red-tape for customers and making government services more accessible for all members of the community.	
Measurable	Establish baseline customer experience survey, Increase in customer satisfaction year-to-year, Increase in employees trained in process improvement year-to-year	
Strategy 6.4	Improve customer experiences by simplifying processes and supporting our diverse community.	By 2028
Details	The City will use various process improvement and change strategies to remove red-tape for customers and making government services more accessible for all members of the community.	
Measurable	Establish baseline customer experience survey, Increase in customer satisfaction year-to-year, Increase in employees trained in process improvement year-to-year	
Strategy 6.5	Increase transparency of City purpose, processes, and projects through consistent and timely communication, electronic dashboards, and all-age civic engagement opportunities.	By 2028
Details	The City will expand its communication and education for the community to promote greater civic engagement and awareness of City events, resources, and programs.	
Measurable	Increase in engagement through online platforms and public meetings year-to-year, Increase number of civic academy participants year-to-year, Decrease in Boards and Commissions vacancy rate year-to-year	
Strategy 6.6	Expand and protect our technology systems and infrastructure.	By 2028
Details	The City will expand its technological capacity while ensuring that City data and systems are secured against novel threats.	
Measurable	Decrease in cybersecurity incidents year-to-year	
Strategy 6.7	Strengthen the City's fiscal health to meet current and future needs.	By 2028
Details	The City will explore opportunities to diversify revenue streams and ensure the City is protected against uncertain economic conditions.	
Measurable	Maintain Budget Utilization within 2%	

ORGANIZATION

COMMUNITY INPUT INITIATIVES

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.

- The City hosted four "Talk Around Town" events for casual conversation between residents and City Council Members at several Commerce City locations in 2024. Residents were invited to attend and have laid-back, casual conversations with their local elected officials. These events allowed the attendees the opportunity to share feedback, ideas, and concerns about the City as well as ask questions and get to know their elected officials.
- In 2023, the city launched "Access C3," a new Customer Request Management system with an updated user experience to help residents submit and track concerns through our website and/or the new Access C3 mobile app. Residents and businesses can now submit concerns, ask questions and track updates at c3gov.com/AccessC3 or via the mobile app, Access Commerce City (available for Apple and Android devices).
- All City Council meetings are conducted in a hybrid format, giving residents the opportunity to attend and participate both in-person and remotely via Zoom. All meetings are available to watch online at c3gov.com/Video or on public access CCTV Channel 8 (HD 881), as well as via Zoom. All meetings also feature live Spanish interpretation by phone.
- To increase business engagement in the city, the "Shop Where I Live" branded virtual marketplace and the Restaurant Directory guide were created, both help identify existing businesses in the city and encourage shopping locally.

BOARDS & COMMISSIONS

The city has the following boards and commissions, and each has specific responsibilities that are detailed in the city charter and municipal code. 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. Members are appointed by the City Council.

- Citizens Public Safety Advisory Board
- 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
- Veterans Commission
- Youth Commission
- Zoning Board of Adjustment

PUBLIC HEARING PROCESS

- 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 the Budget Calendar for more detail

LONG-RANGE FINANCIAL PLAN

The City computed a Long-Range Financial Planning effort in 2010-2011. The 2025 budget includes funding for a consultant to create and implement a long-range financial plan for the City's operating and capital investment program budgets. Finance staff and City Leadership will be involved in the long-range financial process, but it will be a project that is consultant led. Understanding long-term trends and potential risk factors that could impact the City's overall financial sustainability will allow the City to proactively address trends by taking steps to promote positive trends and overcome negative trends. Having a long-range financial plan will allow decision makers to focus on long-term objectives, encourage strategic thinking, and promote overall awareness of financial literacy to help promote healthy financial decisions.

WHERE TO FIND ADDITIONAL BUDGET AND FINANCIAL INFORMATION

- Main Budget & Financial Reports Webpage:
  https://c3gov.com/financialreports
- 2024 Adopted Budget:
  https://www.c3gov.com/home/showpublisheddocument/18375/638064368160700000
- 2024 Budget at a Glance:
  https://www.c3gov.com/home/showpublisheddocument/18377/638064371540470000
- 2023 Annual Comprehensive Financial Report (ACFR):
  https://www.c3gov.com/home/showpublisheddocument/22792/638617384988530000
- 2023 Popular Annual Financial Report (PAFR):
  https://www.c3gov.com/home/showpublisheddocument/22869/638623435354870000
- OpenGov Portal:
  https://c3gov.opengov.com/

BUDGET GUIDE

ADOPTED **BUDGET**

BUDGET GUIDE

ADOPTED **BUDGET**

BUDGET GUIDE

The budget is the city's fundamental policy document. It describes the city's goals and 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

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 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 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.

- 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 2025-2029. 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

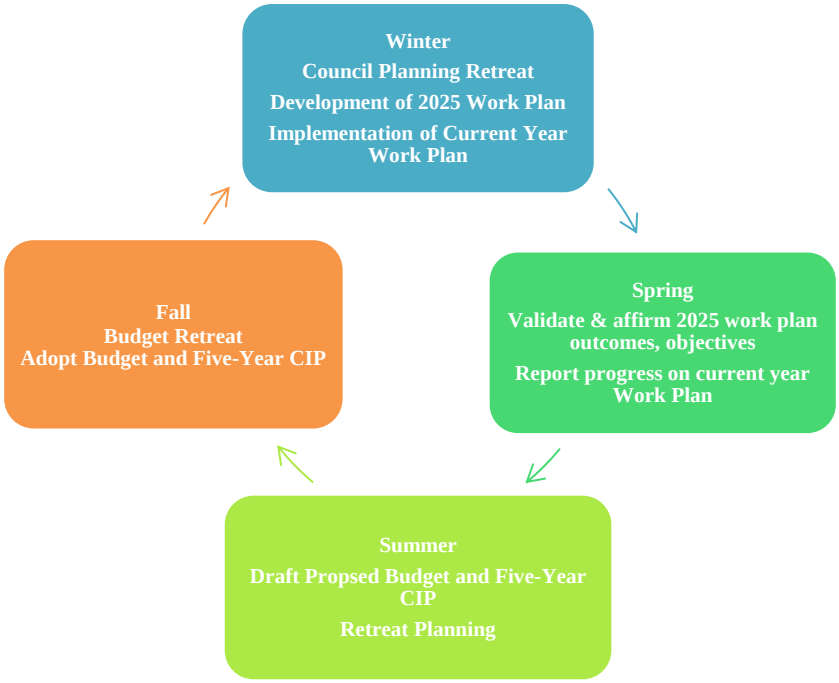
The matrix below shows how City Funds relate to the City Departments responsible for providing the services related to the funding sources.

Funds	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 PROCESS

Prior to the beginning of the budget process, the City Manager and leadership team meet with the City Council at the Council Planning Retreat to review and define current and new Council priorities. Following the identification of the Council's priorities, the City Manager and Center for Innovation (CFI) staff work with the City Council to define strategic planning initiatives. The budget process begins in February when Finance Department staff meet with staff from all City departments to update their base budgets and run detailed line-item analytics. There is a strong emphasis on performance measures throughout the budget cycle. Department leadership teams, with assistance from the CFI, work to update and modify performance measures based on the City's Strategic Plan. In April, City leadership conducts a budget preparation review and distributes instructions for preparing the next fiscal year's budget to City departments. Revenue and expenditure budgets are submitted during May and June. Most departments have designated members that help the department director determine and prioritize project proposals in the operating budget. The City Manager, Deputy City Managers, Finance Director, and Budget Staff conduct meetings with each department to discuss budget requests and base budgets. Budget meetings are conducted to evaluate all requests using the City Manager's budget philosophy and scoring criteria and to compare proposed expenditures to projected revenues with the objective of maintaining a balanced budget. In September, the City Manager and department directors meet with City Council for the annual budget retreat to finalize the annual budget.

The proposed budget is presented 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 for the 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 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 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 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
- Other supporting information the City Council requests or may be required by the City Charter

BASE BUDGETING

To create a more effective and efficient budget, the City of Commerce City adopted a new approach to base 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 2025 budget cycle, city staff continued this new base budget approach and adopted the analytical practices developed in 2019. The Finance Department set base levels for all City operations and required budget enhancements 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 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

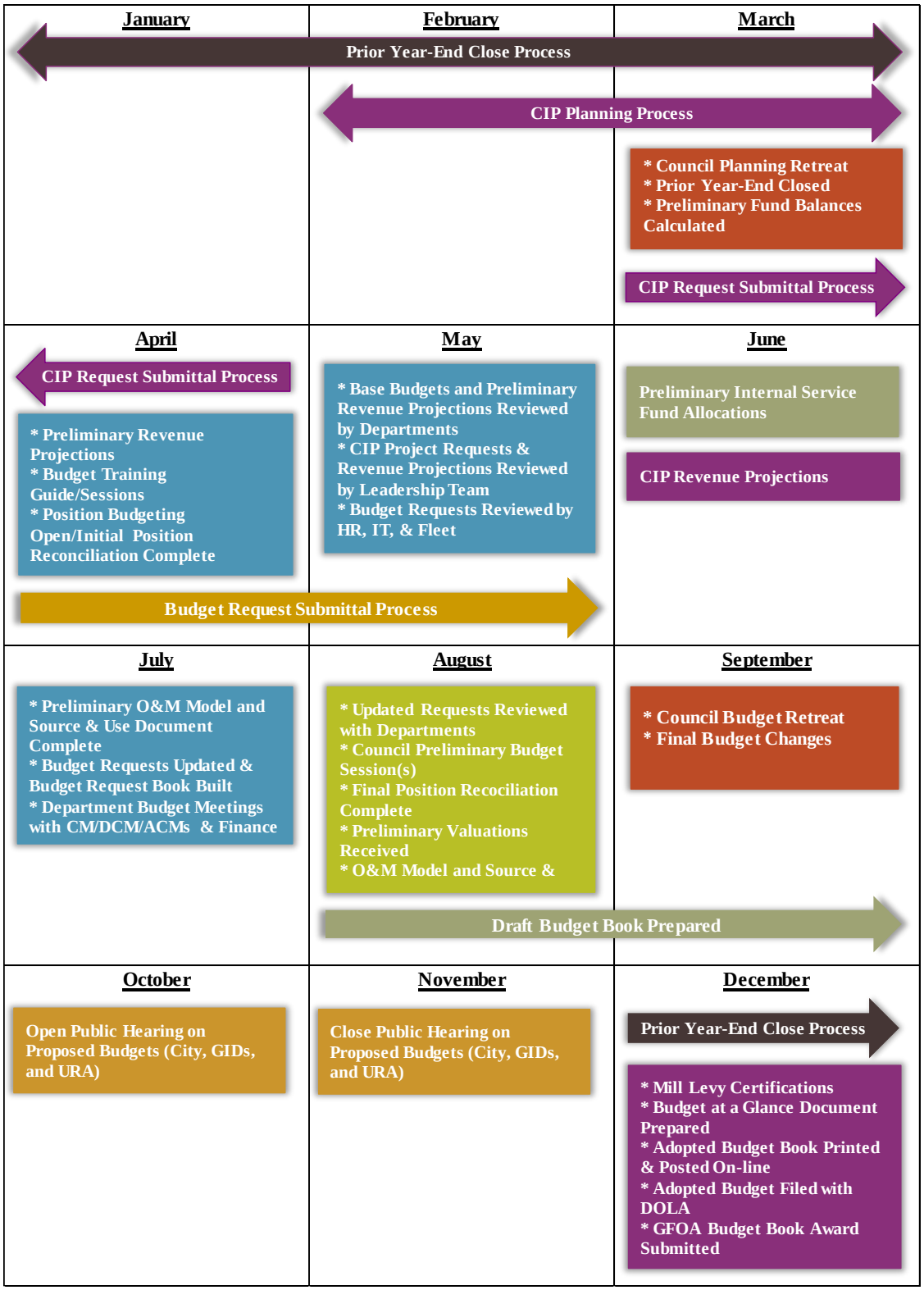
The Council shall adopt the budget by resolution at least five (5) working days before the final day established by law for the certification of the ensuing year's tax levy to the county. Notwithstanding the provisions in the City Charter, passage of this resolution will require the affirmative vote of a majority of the Council. 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 CALENDAR



CITY OF COMMERCE CITY

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FINANCIAL SUMMARY

ADOPTED **BUDGET**

FINANCIAL SUMMARY

ADOPTED **BUDGET**

2025 FINANCIAL SUMMARY

SUMMARY OF GENERAL FUND FINANCIALS

FINANCIAL SOURCES		2025 BUDGET
General Fund Revenue	$	133,829,283
Transfers From		
Fund Balance		2,713,061
2K Allocation		1,601,679
Total	**$**	**138,144,023**

FINANCIAL USES		2025 BUDGET
Primary Government		
Administration	$	13,845,177
Human Resources		3,238,089
Finance		10,167,963
Community Development		8,645,952
Public Safety		37,212,674
Public Works		23,641,248
Parks, Recreation & Golf		20,289,940
Debt Service (2017A & 2017B)		1,839,676
2K Allocations Long Term Capital (20%)		189,933
2K Allocations Administrative (15%)		1,411,746
Transfers To		
Elected Officials Retirement Fund		41,760
CIP - Indirect allocation Long term Capital (20%)		189,933
CIP - General Fund		3,000,000
CIP - IT TIIP		707,500
CIP - 2K Fund Balance		750,000
Debt Service Fund - 2015		2,938,211
Debt Service Fund - 2016 2K		1,461,080
Debt Service Fund - 2022 A/B/C		8,573,141
Total	**$**	**138,144,023**

2025 FINANCIAL SUMMARY

SUMMARY OF CAPITAL INVESTMENT PROGRAM

FINANCIAL SOURCES		2025 BUDGET
Transportation Tax	$	3,362,155
Fund Balance- Transportation Tax		547,845
Adams County Open Space Tax		1,235,486
Fund Balance- Open Space Tax		178,514
HUTF		2,150,645
Fund Balance- HUTF		199,355
Road and Bridge		924,585
Fund Balance - Road and Bridge		25,415
Cable Subscriber Fee (PEG)		28,456
Miscellaneous		4,100,000
Transfers From		
General Fund- 2K		750,000
General Fund		3,000,000
General Fund IT TIIP		707,500
Solid Waste Fund		1,555,000
Conservation Trust Fund		1,000,000
IT Retained Earnings		1,575,000
General Fund Indirect Allocation 15%		189,933
Total	**$**	**21,529,889**

FINANCIAL USES		2025 BUDGET
Approved Projects- Public Works	$	15,365,000
Approved Projects- Parks Recreation and Golf		2,914,000
Approved Projects- Community Development		750,000
Approved Projects- Information Technology		2,282,500
Total		**21,311,500**
Transfers To		
Fund Balance - CIP Cable Subscriber Fee (PEG)		28,456
Fund Balance - CIP Fund Balance		189,933
Total	**$**	**21,529,889**

2025 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCES AND FINANCIAL USES BY FUND

SOLID WASTE MANAGEMENT FUND

FINANCIAL SOURCES		2025 BUDGET
Revenues	$	1,455,797
Transfers From		
Fund Balance		99,203
Total	**$**	**1,555,000**
FINANCIAL USES		
Transfers To		
CIP Fund	$	1,555,000
Total	**$**	**1,555,000**

CONSERVATION TRUST FUND

FINANCIAL SOURCES		2025 BUDGET
Revenues	$	898,450
Transfers From		
Fund balance		101,550
Total	**$**	**1,000,000**
FINANCIAL USES		
Transfers To		
CIP Fund	$	1,000,000
Total	**$**	**1,000,000**

CHEMICAL ROUNDUP FUND

FINANCIAL SOURCES		2025 BUDGET
Revenues	$	25,000
Total	**$**	**25,000**
FINANCIAL USES		
Chemical Roundup Expense	$	25,000
Total	**$**	**25,000**

ELECTED OFFICIALS RETIREMENT FUND

FINANCIAL SOURCES		2025 BUDGET
Transfers From		
General Fund	$	41,760
Total	**$**	**41,760**
FINANCIAL USES		
City Council Retirement Fund	$	41,760
Total	**$**	**41,760**

DEBT SERVICE FUND

FINANCIAL SOURCES		2025 BUDGET
KSS Reimbursement	$	326,843
Transfers From		
General Fund		12,972,432
Urban Renewal Authority		518,651
Total	**$**	**13,817,926**
FINANCIAL USES		
Bond Issue Principal - Series 2015	$	2,280,000
Bond Issue Interest - Series 2015		1,503,375
Bond Issue Fee - Series 2015		330
Bond Issue Principal - 2K-Series 2016		1,325,000
Bond Issue Interest - 2K-Series 2016		135,750
Bond Issue Fee - Series 2016		330
Bond Issue Principle A/B/C		3,540,000
Bond Issue Interest A/B/C		5,032,316
Bond Issue Fee A/B/C		825
Total	**$**	**13,817,926**

WATER RIGHTS ACQUISITION FUND

FINANCIAL SOURCES		2025 BUDGET
Revenues	$	1,150,546
Total	**$**	**1,150,546**
FINANCIAL USES		
Project Expense	$	1,150,546
Total	**$**	**1,150,546**

IMPACT FEES FUND

FINANCIAL SOURCES		2025 BUDGET
Impact Fees - Parks/Open Space	$	1,409,285
Impact Fees - Road BD1		179,192
Impact Fees - Road BD2		1,456,228
Impact Fees - Road BD3		4,000
Impact Fees - Road BD4		275,156
Impact Fees - Drainage First Creek		73,450
Impact Fees - Drainage Henderson		175,540
Impact Fees - Drainage Second Creek		317,386
Impact Fees - Drainage Third Creek		72,454
Impact Fees - Facilities Gen Gov		400,000
Impact Fees - Facilities Police		900,000
Impact Fees - Facilities Public Works		300,000
Total	**$**	**5,562,691**
FINANCIAL USES		
Restricted Impact - Parks/Open Space	$	1,409,285
Restricted Impact - Road BD1		179,192
Restricted Impact - Road BD2		1,456,228
Restricted Impact - Road BD3		4,000
Restricted Impact - Road BD4		275,156
Restricted Impact - Drainage First Creek		73,450
Restricted Impact - Drainage Henderson		175,540
Restricted Impact - Drainage Second Creek		317,386
Restricted Impact - Drainage Third Creek		72,454
Restricted Impact - Facilities Gen Gov		400,000
Restricted Impact - Facilities Police		900,000
Restricted Impact - Facilities PW		300,000
Total	**$**	**5,562,691**

INFORMATION TECHNOLOGY INTERNAL SERVICE FUND

FINANCIAL SOURCES		2025 BUDGET
Revenue	$	11,055,805
Transfers From		
Retained Earnings		1,575,000
Total	**$**	**12,630,805**
FINANCIAL USES		
Administration	$	5,558,405
Capital outlay		5,497,400
Transfers To		
CIP Fund		1,575,000
Total	**$**	**12,630,805**

FACILITY SERVICES INTERNAL SERVICE FUND

FINANCIAL SOURCES		2025 BUDGET
Revenue	$	4,977,251
Total	**$**	**4,977,251**
FINANCIAL USES		
Administration	$	$4,867,251
Capital outlay		$110,000
Total	**$**	**4,977,251**

FLEET MANAGEMENT INTERNAL SERVICE FUNDS

FINANCIAL SOURCES	2025 BUDGET
Revenue	$ 6,199,364
Transfers From	
Retained Earnings	5,081,893
Total	**$11,281,257**
FINANCIAL USES	
Administration	$ 5,812,766
Capital outlay	5,468,491
Total	**$ 11,281,257**

HEALTH INSURANCE INTERNAL SERVICE FUNDS

FINANCIAL SOURCES	2025 BUDGET
Revenue	$ 5,904,551
Total	**$ 5,904,551**
FINANCIAL USES	
Benefits-Health	$ 5,904,551
Total	**$ 5,904,551**

2025 FINANCIAL SUMMARY

REVENUE SUMMARY

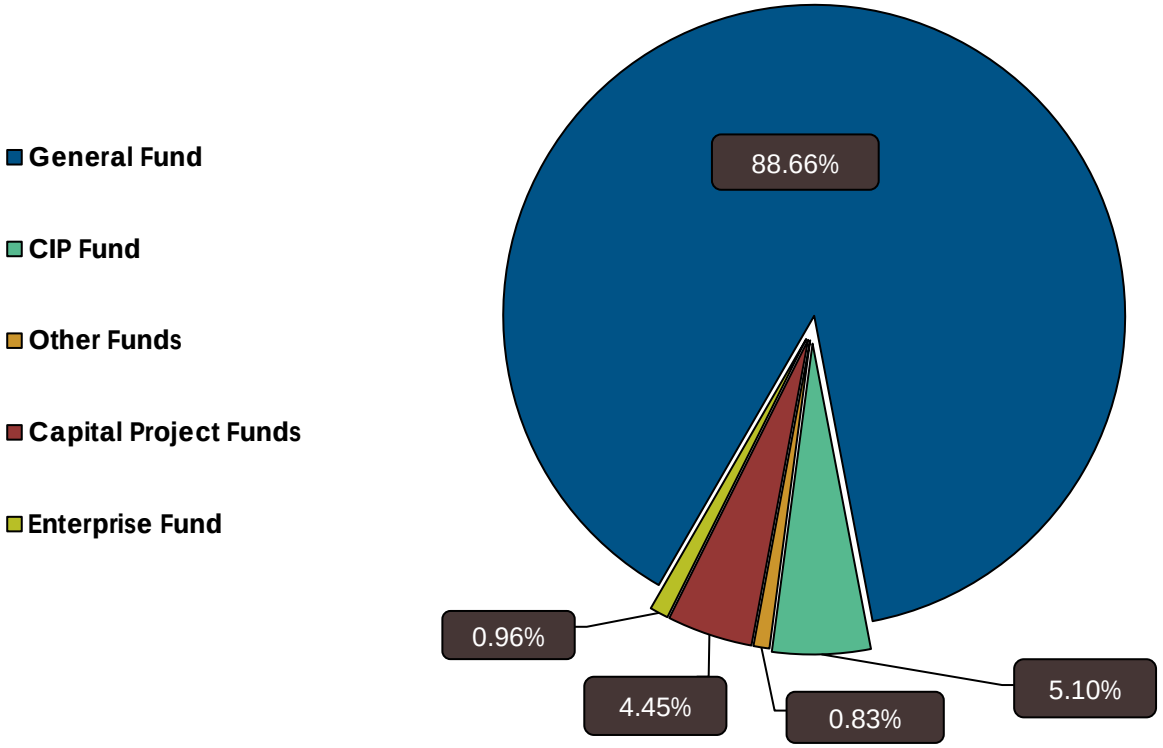
	2023 Actual	2024 Adopted	To 9/30	2025 Budget
Taxes				
General property tax	$ 4,366,775	$ 4,848,036	$ 4,876,571	$ 5,010,010
Specific ownership tax	301,243	290,767	154,436	294,490
Sales and Use Taxes	103,154,613	100,322,414	69,304,333	106,488,532
Motor vehicle registration tax	363,659	123,401	153,104	304,452
Franchise fees	3,926,199	3,979,686	2,363,917	3,949,059
Other Taxes	1,491,307	1,542,455	853,467	1,425,115
Total Taxes	**113,603,795**	**111,106,759**	**77,705,828**	**117,471,658**
Licenses and Permits				
Liquor licenses	52,924	54,647	32,050	49,860
Occupation licenses	9,565	16,472	20,409	12,818
Contractors' licenses	98,108	95,265	71,852	100,725
Building permits	3,007,536	2,634,533	2,544,794	2,874,581
Other	1,642,443	1,454,248	1,577,297	1,688,198
Total Licenses and Permits	**4,810,576**	**4,255,165**	**4,246,402**	**4,726,182**
Intergovernmental				
Cigarette tax	129,991	85,974	56,628	116,302
	129,991	**85,974**	**56,628**	**116,302**
Charges for Service				
Recreation Golf Fees	6,096,259	5,302,450	5,504,265	5,047,363
Plan check fees	769,412	640,988	1,006,662	909,785
Court and Docket Fees	186,695	183,419	155,331	184,537
Zoning	64,263	83,724	306,652	102,323
Other	1,890,653	1,497,424	1,277,414	1,709,626
Total Charges for Service	**9,007,281**	**7,708,005**	**8,250,324**	**7,953,634**
Fines and Forfeitures				
Municipal court	460,228	457,782	404,480	454,793
Photo red light enforcement	875,621	930,503	422,995	889,364
DUI fees	14,802	9,300	18,477	15,931
Other	1,575	548	615	1,821
Total Fines and Forfeitures	**1,352,226**	**1,398,133**	**846,567**	**1,361,909**
Miscellaneous				
Investment earnings	8,122,755	100,000	3,376,804	1,500,000
Other	1,455,226	367,999	1,007,575	699,598
Total Miscellaneous	**9,577,981**	**467,999**	**4,384,380**	**2,199,598**
Total General Revenues	**138,481,850**	**125,022,035**	**95,490,127**	**133,829,283**

2025 FINANCIAL SUMMARY

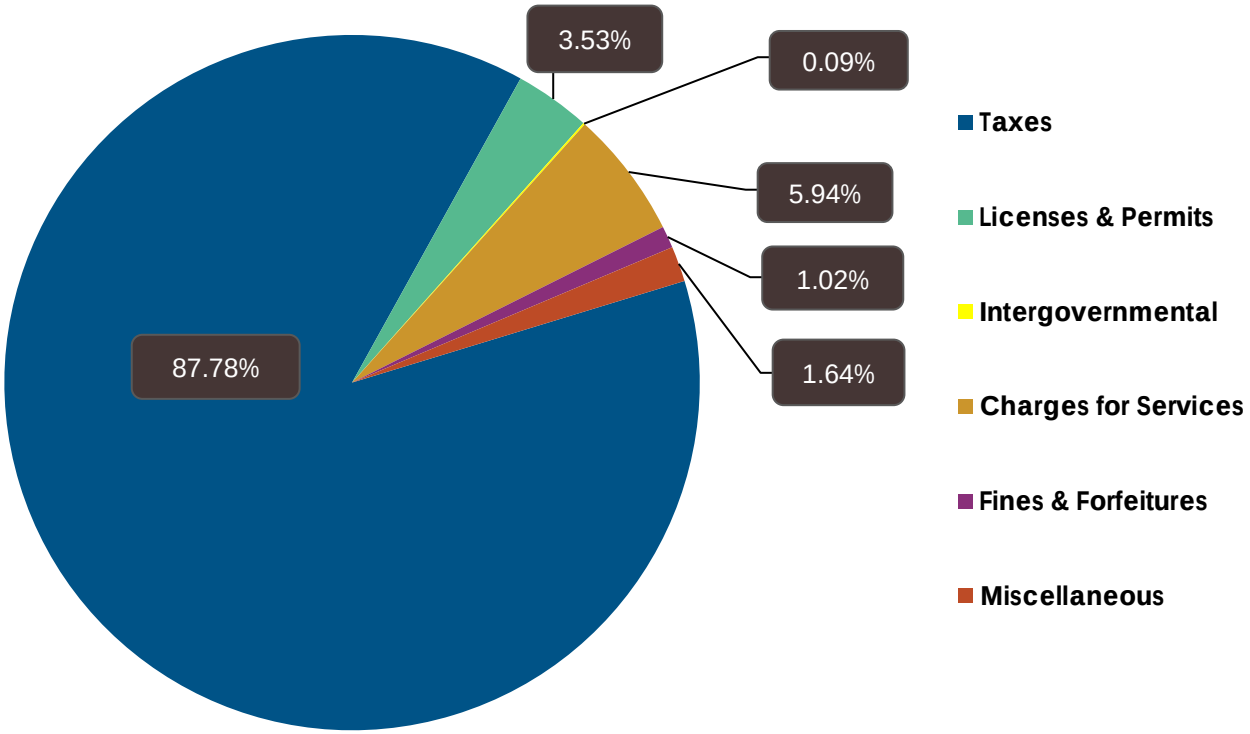
	2023 Actual	2024 Adopted	To 9/30	2025 Budget
Other Funds				
Adams County Open Space Tax	1,198,842	1,046,512	578,759	1,235,486
Highway User Tax	2,148,505	2,135,957	1,656,834	2,150,645
Road and Bridge Tax	903,951	891,024	1,164,005	924,585
Transportation tax	3,262,156	2,829,000	1,587,757	3,362,155
Cable subscriber fees (Peg)	31,640	37,476	13,656	28,456
Conservation Trust Fund	927,563	781,072	602,605	898,450
KSS debt reimbursement	360,204	331,647	336,084	326,843
Chemical Round Up Fund	44,993	25,000	8,331	25,000
Impact Fee Fund - parks/open space	1,917,650	1,031,574	4,389,623	1,409,285
Impact Fee Fund - transportation	3,582,305	890,000	3,044,173	1,914,576
Impact Fee Fund - drainage	746,792	97,000	1,440,245	638,830
Impact Fee Fund - facilities	-	-	2,128,095	1,600,000
Water Rights Acquisition Fund	1,890,878	1,100,000	1,270,827	1,150,546
Second Creek Drainage Basin Fund	104,503	-	137,515	-
Buffalo Run Tributary Drainage Basin Fund	(2,617)	-	1,292	-
Third Creek Drainage Basin Fund	17,989	-	41,866	-
Total Other Funds	**17,135,354**	**11,196,262**	**18,401,669**	**15,664,857**
Total Governmental Funds	**155,617,204**	**136,218,297**	**113,891,796**	**149,494,140**
Enterprise Funds				
Solid Waste Management Fund	1,446,008	1,237,842	764,542	1,455,797
Total Enterprise Funds	**1,446,008**	**1,237,842**	**764,542**	**1,455,797**
Total Government and Enterprise Funds	**$157,063,212**	**$137,456,139**	**$114,656,338**	**$150,949,937**

2025 FINANCIAL SUMMARY

REVENUE SUMMARY



SUMMARY OF FINANCIAL SOURCES – GENERAL FUND



2025 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCES CIP FUND

2025 FINANCIAL SUMMARY

REVENUE OVERVIEW

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 2025 general revenues (excluding restricted impact fees) are projected to increase by 7% to $133,829,283 from estimated 2024 revenues of $125,022,035. 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 31st and attach an enforceable lien on property as of January 1st. Taxes are due in half payments with the first half-payment due by February 28th and the second half-payment due by June 15th or in full with the full payment due by April 30th. 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 the 2025 fiscal year, property tax revenue is projected to be $5,010,010, which is based on a preliminary net total taxable assessed valuation of $1,854,712,310. For the 2024 mill levy certification process, which impacts property taxes to be collected in 2025, a temporary mill levy credit of 0.581 is being applied to the City's mill levy of 3.28, resulting in a 2.699 mill levy for the 2025 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 $3,949,059 in the 2025 budget, which is less than a 1% decrease from the 2024 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. This 4.5% tax consists of a 3.5% general sales tax and a 1.0% 2K sales tax. The 2K sales tax was a voter-approved, 2013 sales tax measure resulting in the 1.0% sales tax 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 2025 are projected to increase 6% over 2024 budgeted revenues to $106,488,532, of which $82,669,686 is general sales and use tax and $23,818,846 is 2K sales tax. A General Fund transfer of $12,972,432 is made to the Debt Service Fund for Sales Tax Bond payments. Additional amounts are transferred from the General Fund to the Elected Officials Retirement, and Capital Investment Fund. Sales and Use Tax revenues provide the largest single source of revenue for the City.

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 2025 budget are projected at $2,874,581, which is an increase of 9% from the 2024 budget.

Excavating Permits

Excavation Permit Fee revenues are received from various contractors performing excavation activities within the City's various right-of-ways. The 2025 budget increased to $1,685,536, which is an increase of 16% from the 2024 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 2025 budget includes Plan Check Fees of $909,785, which is an increase of 42% from the 2024 budget.

Motor Vehicle Registration Fees

A Motor Vehicle Registration Fee is a state-imposed tax 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 $304,452 in Motor Vehicle Fees for 2025.

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 2025 budget are $455,691, which is a projected decrease of less than 1% from the 2024 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 decrease to $5,047,363 in 2025, which is a 5% decrease from the 2024 budget. This is due to a planned closure of the Bison Grill restaurant due to remodeling.

OTHER FUNDS' REVENUES

Adams County Open Space Tax

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 35% to $1,235,486.

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 4% to $2,150,645 for the 2025 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 21% to $924,585 for the 2025 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 29% to $3,362,155 for the 2025 budget. This revenue stream is 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 $898,450 for the 2025 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. General Impact Fees, which include parks/open space and transportation impact fees, drainage impact fees and facility impact fees are budgeted at $5,562,691, which is comprise of $1,409,285 for parks/open space, $1,914,576 for transportation, $638,830 for drainage, and $1,600,000 for facilities. Impact Fee funds are transferred to the Capital Expenditures Fund to assist with construction of applicable capital projects.

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 $1,150,546 in 2025.

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 $1,455,797 in 2025. The Funds are transferred to the Capital Expenditures Fund for use on capital projects pertaining to surrounding roads and transportation impacts of the landfill.

2025 FINANCIAL SUMMARY

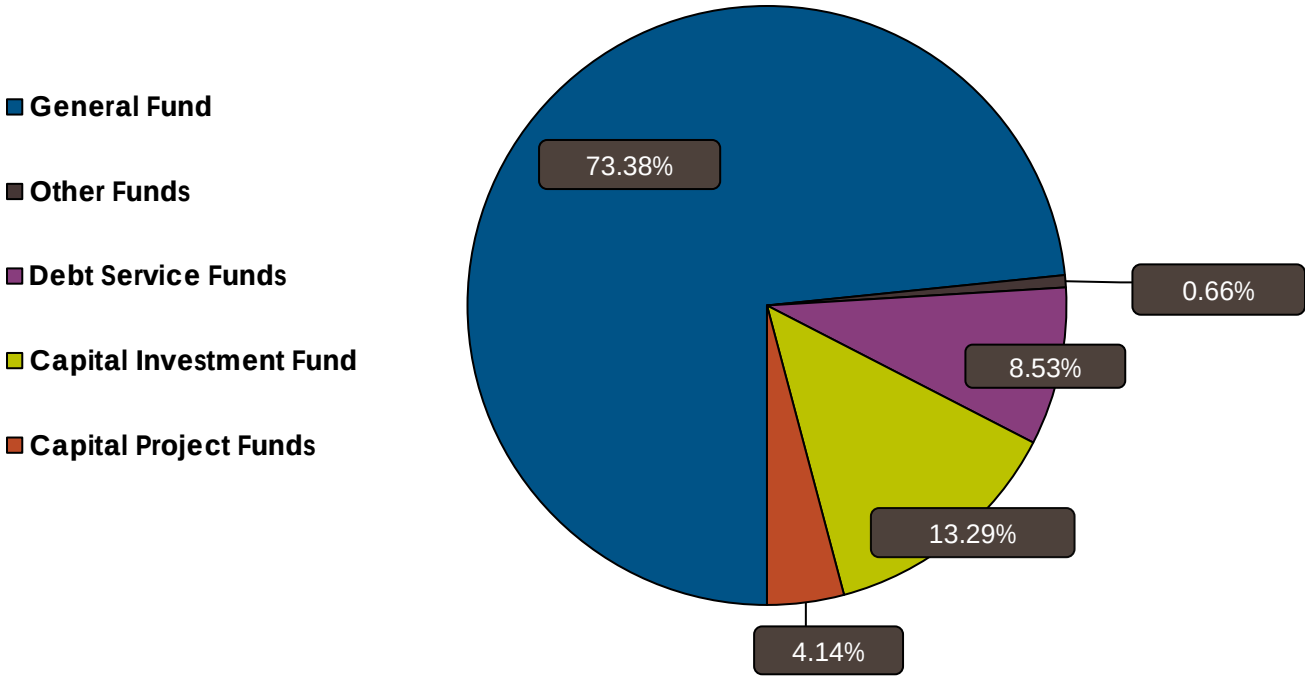
EXPENDITURES SUMMARY

	Personnel Services					
	Salaries	**Benefits**	**Materials and Supplies**	**Services and Charges**	**Capital Outlay**	**Total**
Administration	$ 7,389,092	$ 1,716,195	$ 208,900	$ 4,530,990	$ -	**$ 13,845,177**
Human Resources	1,529,327	689,594	9,700	1,009,468	-	**3,238,089**
Finance	4,265,270	2,532,766	13,400	3,356,527	-	**10,167,963**
Community Development	5,032,274	1,204,195	92,200	2,324,053	-	**8,645,952**
Public Safety	19,605,909	4,298,943	1,061,650	12,246,172	-	**37,212,674**
Public Works	7,474,288	1,804,446	1,284,100	13,078,414	-	**23,641,248**
Parks, Recreation & Golf	10,180,316	1,798,663	1,986,349	5,819,252	505,360	**20,289,940**
Debt Service	-	-	-	1,839,676	-	**1,839,676**
Capital Expenditures Fund	-	-	-	-	21,529,889	**21,529,889**
Water Rights Acquisition Fund	-	-	-	1,150,546	-	**1,150,546**
Impact Fee Fund	-	-	-	5,562,691	-	**5,562,691**
Conservation Trust	-	-	-	1,000,000	-	**1,000,000**
Elected Officials Retirement Fund	-	-	-	41,760	-	**41,760**
Chemical Roundup Fund	-	-	-	25,000	-	**25,000**
Debt Service Fund	-	-	-	13,817,926	-	**13,817,926**
Total	**$ 55,476,476**	**$ 14,044,802**	**$ 4,656,299**	**$ 65,802,475**	**$22,035,249**	**$162,008,531**

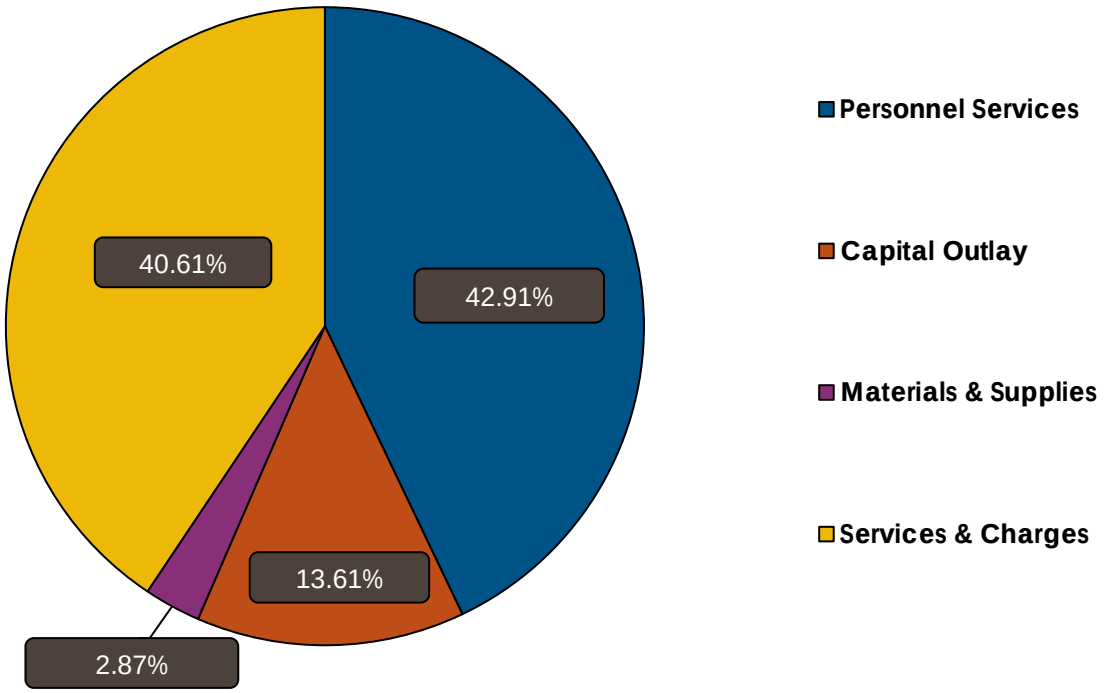
Note:
Excludes Solid Waste Management Fund
Includes Internal Service Funds Allocations

2025 FINANCIAL SUMMARY

EXPENDITURES SUMMARY BY FUND 2025

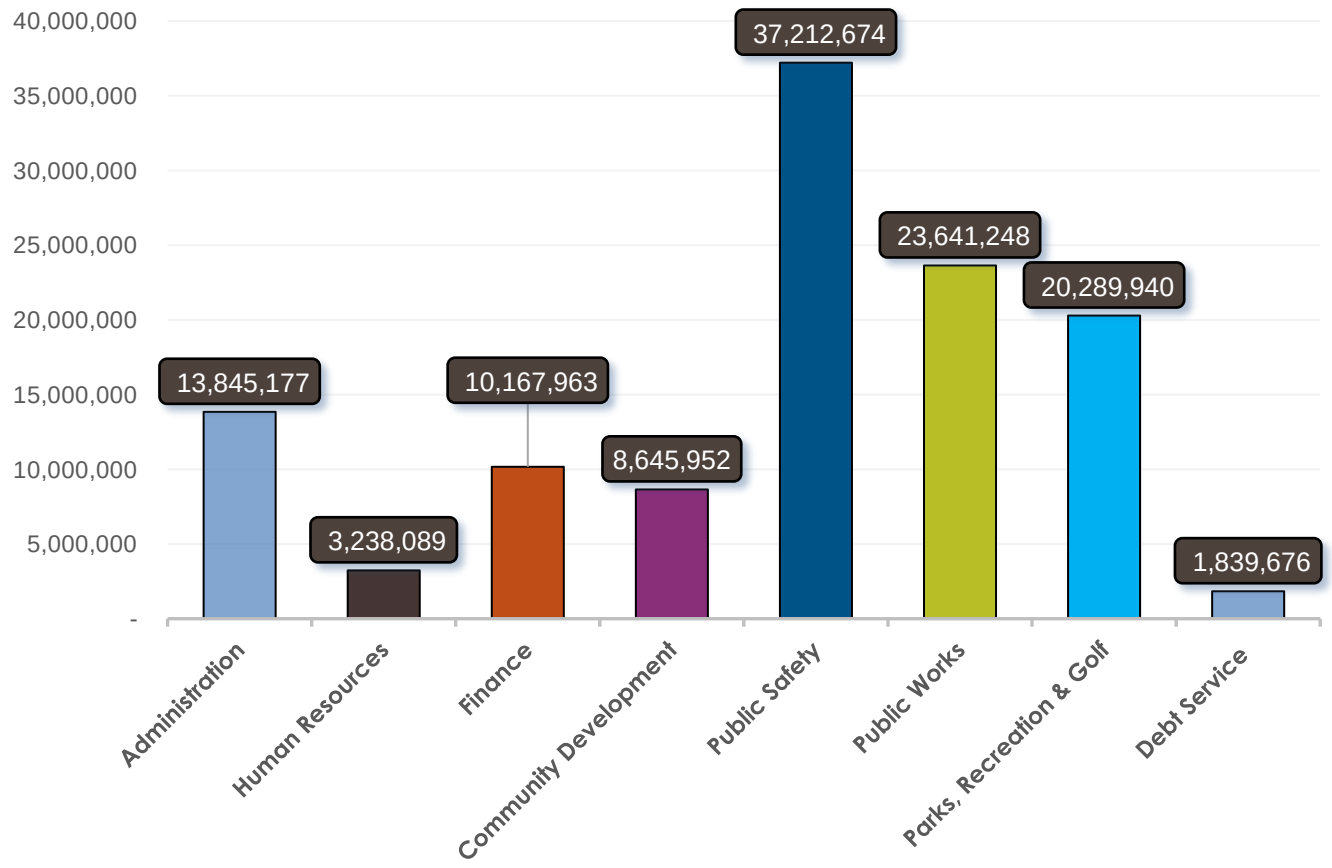


EXPENDITURES SUMMARY BY TYPE 2025



2025 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL USES-GENERAL FUND 2025



2025 FINANCIAL SUMMARY

EXPENDITURES OVERVIEW

Planned expenditures for the 2025 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 $162,008,531.

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 $5,178,462 or 8.05% for the 2025 budget. Included in this increase are the addition of 18.0 new FTE. 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 decrease $545,762 or 13.28% for 2025.

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 $713,111 or 1.10% for the 2025 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 $3,146,673 or 12.59% for 2025. This is due to increases to allocations for Facility Services, Fleet Management, and Information Technology for increased costs, and the addition of dental to the Benefits Fund.

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 decrease $4,238,512 or 69.73% for the 2025 Budget. This is the combination of the Debt Service fund, and the Debt Service contained in the General fund. The general fund debt service increased to pay off the remaining 2017B debt. The 2025 budgeted amount of $13,817,926 in the Debt Service fund 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 increase $2,364,661 or 12.02% for the 2025 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 $2,570,613 or 12.71% for 2025. This is due to a lower 2K transfer to CIP in 2025 as well as the removal of the URA and Housing Authority transfers.

ADOPTED **BUDGET**

PERSONNEL

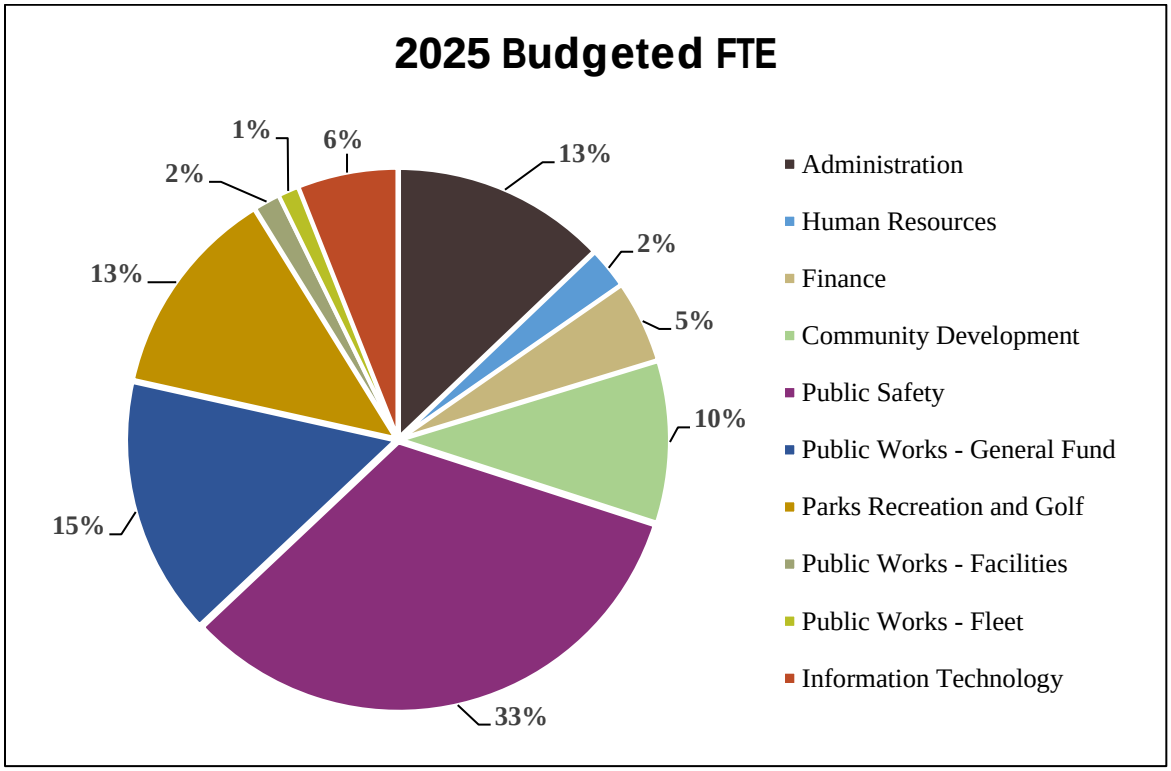
ADOPTED **BUDGET**

PERSONNEL

EMPLOYEE AND STAFFING OVERVIEW

HUMAN RESOURCES OVERVIEW

Department Name	2023 ADOPTED	2024 BUDGET	2025 BUDGET
Administration	53	60	73
Community Development	58	63	55
Finance	29	28	28
Human Resources	12	13	14
Information Technology	30	32	34
Parks Recreation and Golf	70	71	72
Public Safety	176	180	187
Public Works - General Fund	86	88	88
Public Works - Facilities	7	7	9
Public Works - Fleet	7	7	7
Totals	**528**	**549**	**567**



2025 APPROVED NEW POSITIONS - FTE VARIANCE DESCRIPTION

Between the 2024 Adopted budget and the 2025 Adopted Budget, twenty-two (22) positions were approved through 2024 operational reorganization, Council appropriation, and the 2025 budget process. All new positions are listed in the chart below. Additionally, the City divested the Housing Authority reducing the overall FTE count by 4.0 FTE in 2025 for a net change of eighteen (18).

Department Name	Position Name	Department Total
Administration	Senior Legal Counsel, Sustainability Associate, Senior Assistant City Clerk, Special Events Specialist, Community Navigator Homeless Outreach, Community Navigator Health and Food Equity, Community Navigator Housing, Admin Specialist II Bilingual	8
Information Technology	Senior Desktop Engineer, Senior IT Engineer - Public Safety	2
Parks, Recreation & Golf	Senior Park Ranger	1
Public Safety	6 Real Time Crime Center (RTCC) Technicians, 2 K9 Police Officers, Emergency Management Specialist	9
PW - Facility Services	Building Engineer, Facilities Maintenance Technician	2
Total New Positions Added in 2025		**22**

While the table above reflects the new positions added there were several reclasses and reorganization of positions. For Public Safety 5.0 FTE Marshalls were reclassed into 3.0 FTE Patrol Police Officers 1.0 FTE ADA Analyst in Human Resources, and 1.0 FTE Staff Assistant in Administration. In Finance 1.0 FTE Accounting Tech was reclassed to 1.0 FTE Procurement Officer. And Community Development had 4.0 FTE from Community Development reorganized to Administration

2025 COMPENSATION AND STAFFING OVERVIEW

The City of Commerce City recognizes that well-qualified, engaged employees are essential to the success of the City's mission and goals. The City must retain and attract talented, professional, and results-oriented individuals. This is achieved by investing in employee benefits, compensation, and professional development opportunities and creating a culture of belonging and inclusion that allows every person to reach their full potential in service to the community. The City strives to make our total compensation and rewards package competitive by comparable market salaries, a well-rounded benefits package, and a pay-for-performance structure. The City's compensation and benefits programs are important tools in employee engagement, which also includes challenging and rewarding work, growth and professional development, and being part of the success of the City's mission by being committed to supporting "a quality community for a lifetime through the relentless pursuit of excellence".

The City uses widely recognized regional and national surveys to establish a competitive level of compensation for positions. The City's pay structure is based on each position placed in a pay range with a minimum, average market salary (midpoint), and maximum. The 2025 compensation plan is formatted into a pay-for-performance system, and upon a performance evaluation employees are 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: 3.25%,
Level 4: 3.75%,
Level 5 (highest): 3.75-5.5%, at management discretion

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 Consumer Price Index (CPI) for the Denver metro area
- Market analysis of specific classifications
- Budgetary capacity
- Internal equity reviews
- Local economic factors

The market analysis includes reviewing current survey data from Employers Council and Colorado Municipal League. These are the primary sources used for the salary data and include 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 salary ranges of many comparable positions to what the City uses from many different organizations. The actual market value of a specific job is based on all the factors listed above. The minimum and maximum represent the low and high levels 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 is more than 6% below the middle of the range, 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, and reclassifications, and to meet any labor agreement increases. The City utilizes a 5-point rating scale (listed above).

Employee Benefits Program

The City provides a comprehensive employee benefits package to City employees including but not limited to employee health insurance, dental insurance, retirement plan contributions, life insurance, and disability coverage. Other employee-related costs include unemployment insurance; employee assisted housing program, employee computer 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 benefits program and their impact on the 2025 Budget:

- Health Insurance - The City's medical plan is self-funded with an excess insurance policy for large claims, and the plan is administered by United Healthcare (UHC). The City is committed to offering employees 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. After an extensive review of costs and risks, the City made the decision to make the transition to a self-funded program effective January 1, 2024, 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. The City is able to hold the premiums for the city and its employees to a 0% increase.

- Dental Insurance – After the City's successful transition to self-funding health insurance and ongoing commitment to offering employees benefits packages that best meet employees' needs, the City will transition to a self-funded dental plan beginning January 1, 2025. The City's self-funded dental plan will continue to offer two dental plans through Delta Dental.

- Retiree Health Insurance Trust - Council authorized the establishment of the Retiree Health Insurance Trust and an annual amount can be budgeted each year; however, in 2025 no expenditures will take place. Per Resolution 2006-40, new employees hired as of July 1, 2006 were not included in the Retiree Health Insurance Trust.

- Retirement Plan Contribution - The City contributes 6% of each general employee's salary, along with the employee match of 6%, to the City's retirement plans through Mission Square. Employees who serve on the Executive Leadership Team contribute 8% of their salary and receive an 8% City contribution. 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 an optional 457 deferred compensation with a match of 50% of the employee's contribution up to 3%.

- The Employee Assisted Housing Program – The Employee Assisted Housing Program is a popular program that 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 2025.

- Employee Computer Loan Program - The City will continue to provide an employee home computer purchase program for 2025. The purpose of the program is to increase computer literacy for all employees, resulting in higher use of technology and added productivity.

GENERAL FUND

ADOPTED **BUDGET**

GENERAL FUND

ADOPTED **BUDGET**

GENERAL FUND

GENERAL FUND CHART

	2023 Actual	2024 Adopted	2025 Budget
Beginning Fund Balance			
Restricted/unrestricted pooled cash and investments	$ 86,237,977	$ 103,782,887	**$ 103,782,887**
Revenues			
Taxes	113,603,795	111,106,759	**117,471,658**
Licenses and permits	4,810,576	4,255,165	**4,726,182**
Intergovernmental	129,991	85,974	**116,302**
Charges for services	9,007,281	7,708,005	**7,953,634**
Fines and forfeits	1,352,226	1,398,133	**1,361,909**
Miscellaneous	9,577,981	467,999	**2,199,598**
Transfers In			
General Fund - Fund Balance	-	4,076,884	**2,719,831**
Water Rights Acquisition Fund	530,831	4,243,024	**-**
2K Allocation	-	1,467,825	**1,601,679**
Total Revenues	**139,012,681**	**134,809,768**	**138,150,793**
Expenditures			
Primary Government	98,395,993	114,577,530	**120,489,168**
Transfers Out			
CIP Fund - 2K	-	5,150,000	**750,000**
CIP Fund	8,407,044	1,200,000	**3,000,000**
CIP Fund Indirect Allocation	-	182,961	**189,933**
CIP Fund - IT	-	545,267	**707,500**
Information Technology Fund	308,544	-	**-**
Facility Management Fund	1,300,000	-	**-**
Fleet Services Fund	260,000	-	**-**
Commerce City Housing Authority	-	60,000	**-**
Elected Officials Retirement Fund	47,280	41,760	**41,760**
Debt Service Fund	12,665,910	12,969,250	**12,972,432**
URA Fund (Derby Catalyst Program)	83,000	83,000	**-**
Total Expenditures	**121,467,771**	**134,809,768**	**138,150,793**
Ending Fund Balance			
Non-spendable fund balance	251,433	251,433	**251,433**
Restricted - emergency reserve fund	4,135,260	4,135,260	**4,135,260**
Restricted - capital outlay and operations	11,475,169	11,475,169	**11,475,169**
Assigned: Defined Contribution Plan	4,928,235	4,928,235	**4,928,235**
Assigned: Reserves	30,037,488	30,037,488	**30,037,488**
Unassigned fund balance	52,955,302	52,955,302	**52,955,302**
Total Ending Fund Balance	**$ 103,782,887**	**$ 103,782,887**	**$ 103,782,887**

CITY OF COMMERCE CITY

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ADMINISTRATION

ADOPTED **BUDGET**

ADMINISTRATION

ADOPTED **BUDGET**

ADMINISTRATION

DEPARTMENT SUMMARY

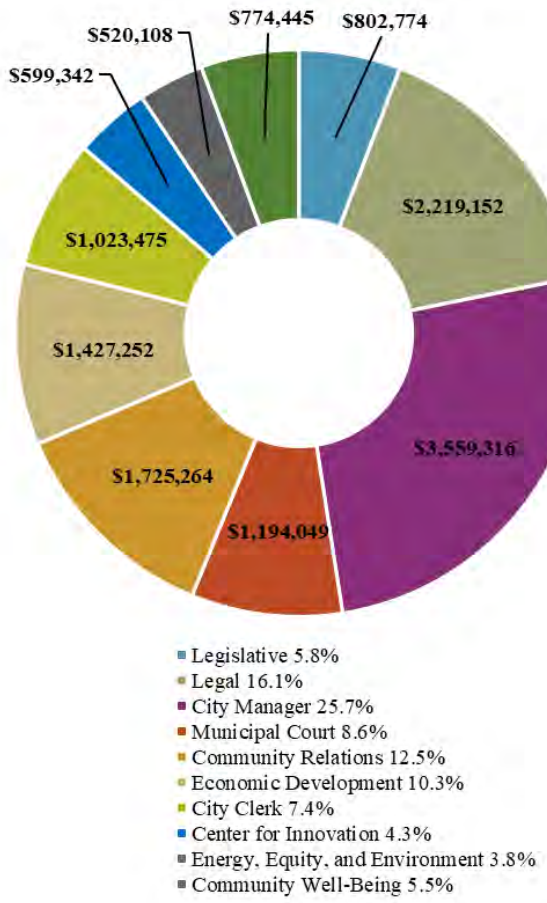
Department Divisions

- Legislative
- City Manager
- Economic Development
- Municipal Court
- Community Well-Being
- Legal
- City Clerk
- Community Relations
- Center for Innovation
- Energy, Equity, and Environment

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
- **Community Well-Being**
  - Coordinate information and referral services, outreach, and programming to reach individuals and families needing services and support
- **Municipal Court**
  - Manage court process and procedures
  - Provide an accessible, efficient, and impartial forum for all court participants
- **Center for Innovation**
  - Process improvement
  - Employee training and coaching
  - Strategic Planning
- **Energy, Equity, and Environment**
  - Prepare applications for state and federal funding for implementation of environmental initiatives of the City
  - Monitor air quality reports and advise the City Council
  - Monitor legislation to provide recommendations regarding support or opposition to bills and to provide comments during rulemaking

	2025 Adopted Budget
Total Revenue	$1,100,466
Total Expenditures	$13,845,177
Fund Balance	$0
General Fund Cost	$12,744,711
% Funded by General Fund	92%



Budgeted FTE	2023	2024	2025
ADM - Administration	**53.00**	**60.00**	**73.00**
Legislative	9.00	9.00	9.00
Legal	8.00	8.00	9.00
City Manager	11.00	14.00	15.00
City Clerk	5.00	5.00	6.00
Economic Development	5.00	5.00	5.00
Community Relations	7.00	7.00	8.00
Community Well-Being	0.00	0.00	8.00
Municipal Court	6.00	7.00	7.00
Center for Innovation	2.00	3.00	3.00
Energy, Equity and Environment	0.00	2.00	3.00
Totals	**53.00**	**60.00**	**73.00**

ADMINISTRATION

DEPARTMENT MISSON

The Administration Department's 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 laws. 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 the Assistant 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, community relations services, and plans community events for external and internal audiences citywide. The Division's goal is to engage the public to encourage community involvement, communication, and to build trust.
- **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. This includes developing programs, initiatives and solutions to poverty, homelessness, neighborhood and race equity to serve our vulnerable residents.
- **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)** – The Center for Innovation offers a variety of services to help organizations improve their processes, implement change, and manage projects. These services include: Partnership (we partner with departments to help them improve their processes, implement change, and manage projects), Training (we offer training programs on a variety of topics, including Lean Six Sigma, project management, and change management), Strategic Planning (we help the City develop and implement strategic plans that align with Councils goals and strategies), External Partnership (we partner with organizations to help them improve their processes and implement smart city initiatives). The Center for Innovation is committed to helping the City improve its performance and achieve its goals.

- **Energy, Equity and the Environment (236)** – The Energy, Equity and the Environment Division is responsible for managing the implementation of the new Sustainability Action Plan. They work with the Council appointed Environmental Policy Advisory Committee to develop the plan and to develop implementation strategies. The Division also provides oversight in development review for projects making their way through the development approval process. In addition, they monitor oil and gas applications and existing well locations.

STRATEGIC PLAN OBJECTIVES AND PERFORMANCE MEASURES

2.1. Identify Economic Development Outcomes and Creative Approaches to Achieve Outcomes

2.1.1 - Explore land banking opportunities to preserve premier development opportunities for the future
2.1.2 - Explore programs for Economic Development Opportunity Fund
2.1.3 - Leverage City diversity and culture as an asset for economic development
2.1.4 - Identify and expand programming to support, recognize, and grow existing employers and small businesses

2.2. Align Target Industry and Site Selection Procedures with Objectives in Economic Development Strategic Plan

2.2.1 - Identify targeted industry clusters through Workforce and Industry Cluster Study
2.2.2 - Conduct a competitive industry and workforce analysis
2.2.3 - Implement recommendations from Work Force Analysis to leverage the growing workforce for business attraction
2.2.4 - Continue efforts to grow retail and hospitality industry cluster
2.2.5 - Expand support and programming to attract and retain primary employers

2.3. Enhance Business Development, Attraction, and Retention efforts utilizing Sustainability and Equity Frameworks

2.3.1 - Enhance entrepreneurial ecosystem through expanded online portal and additional programming for small businesses and home-based businesses
2.3.2 - Support minority-owned and Spanish-speaking businesses with growth opportunities
2.3.3 - Leverage sustainability to attract and retain businesses
2.3.4 - Create and adopt equity framework and educate business community

2.4. Expand Awareness to Business Community through Marketing and Economic Development Reporting

2.4.1 - Align economic development reporting to industry best practices
2.4.2 - Create an Annual Economic Development Trends Report
2.4.3 - Enhance City's digital presence to market and celebrate the City

Performance Measures	2025	2026	2027	2028	2029
Increase number of new businesses supported by the City*					
Conduct a competitive industry analysis by 2028					
Increase number of minority-owned businesses in City*					
Set baseline primary employer retention data*					

3.4. Protect public and environmental health by updating City policies and practices

6.4.1 - Explore live support and self-help opportunities for court defendants
6.4.2 - Explore opportunities to collect customer experience feedback for front-facing services
6.4.3 - Conduct ERP evaluation to improve RHO, financial resource, and personnel management
6.4.4 - Assess and implement updated procurement and contracting process

6.4.5 - Create and implement a standardized customer experience survey
6.4.8 - Train workforce in Lean 6 Sigma Process Improvement to improve customer experiences
6.4.9 - Explore opportunities to participate in "Smart Cities" programs
6.4.10 - Regularly conduct community surveys to measure residents' satisfaction levels with City services and gather opinions on specific policy questions.

3.5. Protect public and environmental health by updating City policies and practices

3.5.1 - Identify and Address Data Gaps in Sustainability and Public Health
3.5.3 - Develop and enforce an anti-idling resolution around public schools
3.5.5 - Implement Phtyo-remediation project
3.5.6 - Align City policies with strong state and federal environmental and sustainability policies
3.5.7 - Identify and expand opportunities for urban food production (fruit tree planting, etc.)
3.5.8 - Explore opportunities to increase Tree Canopy
3.5.9 - Develop and present recycling and composting ordinance for large multi-family and commercial properties
3.5.10 - Develop and present cardboard recycling ordinance
3.5.11 - Develop and present construction and demolition debris recycling ordinance
3.5.12 - Develop street-yard/native-plant-garden program
3.5.13 - Explore opportunities to partner with residents to xeriscape existing yards

3.7. Promote public safety by engaging in proactive and preventative measures in Court

3.7.1 - Create and implement juvenile probation officer program
3.7.2 - Explore opportunities to engage proactively with the unhoused community in Court
3.7.3 - Expand learning opportunities and programs for defendants at municipal court
3.7.4 - Expand communications and outreach to improve failure-to-appear and failure-to-comply rates

3.8. Measure and address air and water quality issues in the City

3.8.1 - Implement a monitoring system to address data gaps in air quality
3.8.2 - Create reporting tools to increase transparency air quality
3.8.3 - Analyze cumulative impacts on public health by utilizing collaborative data collection methods with the State government, federal government, and higher education institutions.
3.8.4 - Work with state partners to provide input on environmental rulemaking that impacts the City
3.8.5 - Implement pollution reduction measures (BACT) to improve health outcomes

Performance Measures	2025	2026	2027	2028	2029
Establish and set baseline business sustainability metrics*					
Open designated cooling center at recreation facilities*					
Achieve 100% participation in the juvenile probation officer program by 2028					
Decrease failure-to-appear and failure-to-comply rates*					
Create reporting tools for air and water quality*					
Establish and set baselines for pollution reduction measures*					

6.1. Provide greater transparency of costs before the start of new projects or initiatives

6.1.2 - Identify ongoing O&M costs are incorporated into new project projections

6.4. Improve customer experience by simplifying processes and supporting our diverse community

6.4.1 - Explore live support and self-help opportunities for court defendants

6.4.2 - Explore opportunities to collect customer experience feedback for front-facing services
6.4.3 - Conduct ERP evaluation to improve RHO, financial resource, and personnel management
6.4.4 - Assess and implement updated procurement and contracting process
6.4.5 - Create and implement a standardized customer experience survey
6.4.8 - Train workforce in Lean 6 Sigma Process Improvement to improve customer experiences
6.4.9 - Explore opportunities to participate in "Smart Cities" programs
6.4.10 - Regularly conduct community surveys to measure residents' satisfaction levels with City services and gather opinions on specific policy questions.

6.5. Increase transparency of City purpose, processes, and projects through consistent and timely communication, electronic dashboards, and all-ages civic engagement opportunities

6.5.1 - Expand recruiting efforts for boards and commissions to engage historically excluded communities
6.5.2 - Explore additional translation opportunities for all City meetings
6.5.3 - Expand Civic Academy reach to include Boards and Commissions and City Staff

Performance Measures	2025	2026	2027	2028	2029
Establish baseline customer experience metrics and establish target metrics*					
At least 50% of City employees receive training on Lean 6 Sigma Process Improvement by 2026					
Conduct Community Survey every other year and present results to Council	Not Measured		Not Measured		Not Measured
Decrease Board and Commission vacancies by 10% by 2028					
Conduct City Staff Civic Academy for at least 50 incumbent employees and all new hires by 2025					
Conduct Civic Academy with 100% of Boards and Commissions biennially					

**The City of Commerce City, CO, has adopted its first multiyear strategic plan that will run from FY 2025 through FY 2029. The City is committed to baselining the above performance measures during 2025 and setting data-informed targets for the subsequent years.*

DEPARTMENT REVENUES

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Charges for Services	$ 572,664	$ 615,372	$ 455,634	$ 591,612	-4%
Donations	3,000	-	-	-	N/A
Fines & Forfeitures	461,578	458,180	405,015	456,244	0%
Licenses/Permits	52,924	54,647	32,050	49,860	-9%
Reimbursed By Others	1,240	6,488	-	2,750	N/A
Unclassified	7,470	-	-	-	N/A
Total	$ 1,098,876	$ 1,134,687	$ 892,699	$ 1,100,466	-3%

EXPENDITURES BY TYPE

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Salaries	$ 4,876,580	$ 5,776,790	$ 4,034,594	$ 6,970,072	21%
Benefits	1,163,216	1,280,784	1,129,946	1,716,195	34%
Contract Services	91,340	138,300	87,018	419,020	203%
Services & Charges	3,141,353	3,776,720	2,868,564	4,530,990	20%
Materials & Supplies	44,318	63,425	42,624	208,900	229%
Total	$ 9,316,807	$ 11,036,019	$ 8,162,746	$ 13,845,177	25%

EXPENDITURES BY DIVISION

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Legislative	$ 815,957	$ 875,690	$ 756,486	$ 802,774	-8%
Legal					
City Attorney	1,222,675	1,404,723	1,100,985	1,987,552	41%
Legal Services	184,560	277,800	30,512	231,600	-17%
City Manager					
City Manager	2,819,475	3,297,277	2,539,491	3,559,316	8%
City Clerk	736,433	760,685	575,629	1,023,475	35%
Economic Development	976,421	1,110,651	727,893	1,427,252	29%
Community Relations	1,323,075	1,460,213	1,151,620	1,725,264	18%
Municipal Court	752,805	923,784	711,518	1,194,049	29%
Center for Innovation	474,233	523,334	376,010	599,342	15%
Energy, Equity and Environment	11,174	401,862	192,602	520,108	29%
Community Well-Being	-	-	-	774,445	N/A
Total	$ 9,316,807	$ 11,036,019	$ 8,162,746	$ 13,845,177	25%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Legislative	Decrease primarily due to 2025 reduction in computer allocation due to Council using iPads instead of laptop computers. Increases in 2025 for salary, benefits, and outside services.	$ (72,916)
Legal	Increase due to salary (including new budget for part-time staff), benefits, allocations, career development, and cell phone maintenance/service. In 2024, added 1.0 FTE Land Use Attorney position and reclassified 1.0 FTE Assistant City Attorney position to 1.0 FTE Senior City Attorney position.	$ 536,629
City Manager	Increase due to 2025 salary, benefits, outside services, and career development increases. In 2024, 1.0 FTE Executive Management Analyst position was reclassified to 1.0 FTE Sr. Policy Analyst position. Also, in 2024, 1.0 FTE Staff Assistant position added from repurposed 1.0 FTE Court Marshall position in Public Safety.	$ 262,039
City Clerk	Increase primarily due to 1.0 FTE Senior Assistant City Clerk position and a planned office reorganization and salary adjustment in 2025. Additional 2025 budget increases for salary, benefits, allocations, outside services, career development, and election expenditures that occur in odd calendar years.	$ 262,790
Economic Development	Increase primarily due to 2025 contract services and promotional activities/materials increases. Additional 2025 increases for salary, benefits, allocations, outside services, career development, and cell phone maintenance/service. In 2024, 1.0 FTE Senior Economic Development Specialist position was reclassified to 1.0 FTE Deputy Director of Economic Development position.	$ 316,601
Community Relations	Increase due to 1.0 FTE Special Events Specialist position in 2025. Additional 2025 increases for salary, benefits, allocations, outside services, internal publications, and department publications.	$ 265,051
Municipal Court	Increase due to salary, benefits, contract services, allocations, and outside services. In 2024, contract services and outside interpreter, court appointment attorney, and security services budgets moved from the Criminal Justice division in Public Safety to Municipal Court to better align with daily operations.	$ 270,265
Center for Innovation	Increase due to 2025 salary, benefits, allocations, and career development training increases.	$ 76,008
Energy, Equity, and Environment	Increase due to 2025 salary, benefits, and computer allocation increases. In 2024, part-time Sustainability Specialist position was reclassified to 1.0 FTE Sustainability Associate position.	$ 118,246
Community Well-Being	In 2025, the Community Well-Being division moved from Community Development to Administration including 4.0 FTEs. 2025 budget increases due to salary, benefits, contract services, allocations, career development, office supplies, and operating supplies. In 2024, 1.0 FTE Housing Navigator position, 1.0 FTE Administrative Specialist position, 1.0 FTE Health and Food Navigator position, and 1.0 FTE Education and Employment position added with American Rescue Plan Act (ARPA) funding the City received. Also in 2024, salary adjustment for the Community Well-Being Manager position after completion of a market study.	$ 774,445
Total - Administration		**$ 2,809,158**

CITY OF COMMERCE CITY

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ADOPTED **BUDGET**

HUMAN RESOURCES

HUMAN RESOURCES

ADOPTED **BUDGET**

HUMAN RESOURCES

DEPARTMENT SUMMARY

Department Divisions

- Organizational Development
- Human Resources
- Risk Management

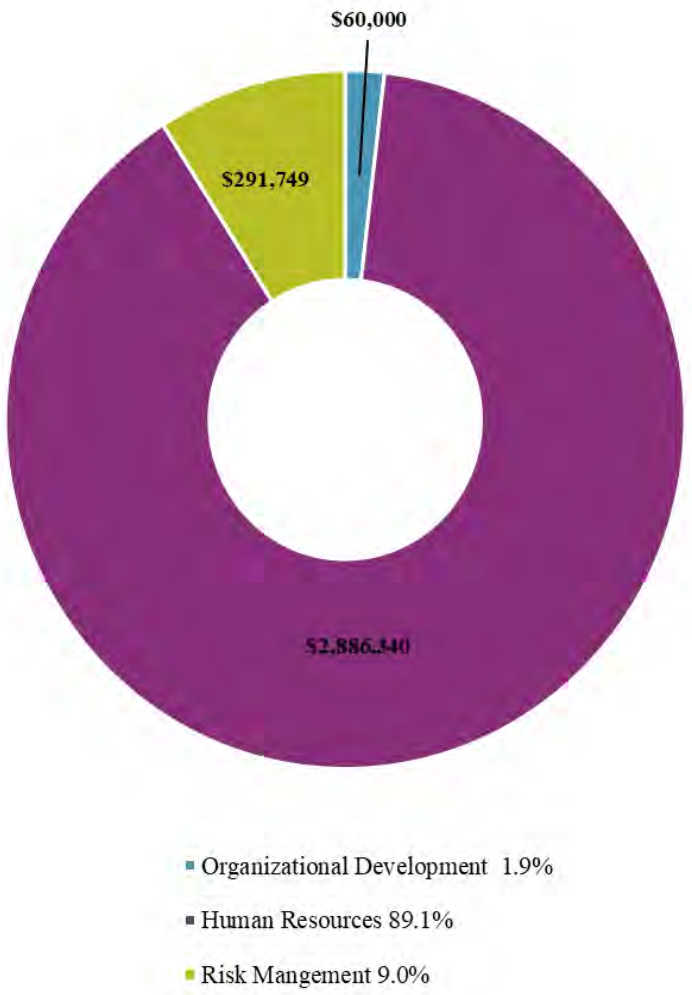
Key Responsibilities

- Provide innovative and comprehensive services including talent acquisition, employee relations, learning and development, employee benefits and compensation, employee wellness and recognition, workplace safety, and risk management
- Legal compliance and oversee bargaining agreements with two unions

Human Resources Four Core Functions

- Strategic Partners
  - Workforce and Succession Planning
  - Culture and Engagement
  - DEI Advocates
- Agents of Transformation
  - Talent Acquisition and Retention
  - Performance Management
  - Learning and Development
  - Employee Engagement
- Employee Relations
  - Collaboration with Departments
  - Labor Relations
  - Investigations
- Employee Support and Compliance
  - Classification and Compensation
  - Employee Benefits
  - Employee Wellness and Appreciation
  - Safety & Workers' Compensation
  - HR Information Systems
  - Employment Law

	2025 Adopted Budget
Total Revenue	$0
Total Expenditures	$ 3,238,089
Fund Balance	$0
General Fund Cost	$ 3,238,089
% Funded by General Fund	100%



Budgeted FTE	2023	2024	2025
HR - Human Resources	**12.00**	**13.00**	**14.00**
Organizational Development	0.00	0.00	0.00
Human Resources Administration	11.00	12.00	13.00
Risk Management	1.00	1.00	1.00
Totals	**12.00**	**13.00**	**14.00**

HUMAN RESOURCES

DEPARTMENT MISSION

The Department of Human Resources' mission is to provide transformational and innovative leadership and best practices in recruitment and selection, learning and development, compensation and classification, employee benefits, employee relations, employee engagement and appreciation, and legal responsibilities.

DEPARTMENT OVERVIEW

- **Organizational Development (233)** - The Organizational Development Division is responsible for planning, development, and implementation of a citywide learning and development 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 talent acquisition and onboarding, classification and compensation, employee benefits, wellness and recognition, performance management, investigations, labor negotiations and collective bargaining agreements, and management of and compliance with laws, rules, regulations, and city policies.
- **Risk Management (249)** - The Risk Management Division is responsible for administering various City insurance programs including workers' compensation, liability and property, and coordinates safety and environmental programs.

STRATEGIC PLAN OBJECTIVES AND PERFORMANCE MEASURES

3.9. Improve and expand the City's emergency operations capacity through planning and training with neighboring municipalities and other government partners.

3.9.1 - Increase NIMS Completion Rate to increase staff capacity to respond to emergencies
3.9.4 - Host and debrief active shooter training drills every 3 years to improve staff readiness
3.9.8 - Explore and implement City-wide CPR, AED, and Narcan training

Performance Measures	2025	2026	2027	2028	2029
Achieve 75% NIMS completion rate across all City employees by 2028					
Host active shooter training and debrief with City leadership					
Establish and set baseline participation rates for CPR, AED, and Narcan training*					

6.1. Provide greater transparency of costs before the start of new projects or initiatives

6.1.1 - Outline personnel requirements for new projects and initiatives
6.1.3 - Identify staff capacity needs to support new projects and initiatives using a cost-benefit matrix

6.2. Assess, Evaluate, and Communicate workload management and staff capacity

6.2.1 - Analyze and communicate capacity for staff for operations and projects
6.2.2 - Collaboratively develop strategies for departments to assess and manage staff capacity
6.2.3 - Use baseline data to assess workforce skill and position gaps

6.3. Engage with partners to develop and expand workforce training opportunities for the City

6.3.1 - Create a workforce and succession planning policy and procedures
6.3.2 - Update and innovate recruiting, hiring, and onboarding procedures to improve staffing levels
6.3.3 - Incorporate DEI recruiting, hiring, and onboarding practices
6.3.4 - Explore opportunities to partner with Adams County and neighboring communities on workforce training and development
6.3.5 - Explore joint employment and transition opportunities for veterans in the community

Performance Measures	2025	2026	2027	2028	2029
Create and implement a new project cost-benefit matrix*					
Establish and set data-informed goals for workload management*					
Improve staffing levels using equity- and data-informed improvements*					

**The City of Commerce City, CO, has adopted its first multiyear strategic plan that will run from FY 2025 through FY 2029. The City is committed to baselining the above performance measures during 2025 and setting data-informed targets for the subsequent years.*

EXPENDITURES BY TYPE

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Salaries	**$ 1,037,708**	**$ 1,299,459**	**$ 980,399**	**$ 1,493,327**	**15%**
Benefits	**275,342**	**294,517**	**280,625**	**689,594**	**134%**
Contract Services	**62,157**	**58,100**	**30,855**	**36,000**	**-38%**
Services & Charges	**769,836**	**937,245**	**661,735**	**1,009,468**	**8%**
Materials & Supplies	**9,718**	**8,050**	**8,696**	**9,700**	**18%**
Total	**$ 2,154,762**	**$ 2,597,371**	**$ 1,962,310**	**$ 3,238,089**	**25%**

EXPENDITURES BY DIVISION

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Organizational Development	**$ 41,852**	**$ 60,000**	**$ 48,236**	**$ 60,000**	**0%**
Human Resources	**1,793,942**	**2,245,188**	**1,677,704**	**2,886,340**	**29%**
Risk Management	**310,625**	**292,183**	**236,370**	**291,749**	**0%**
Total	**$ 2,154,762**	**$ 2,597,371**	**$ 1,962,310**	**$ 3,238,089**	**25%**

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Organizational Development	No change in final budget.	-
Human Resources	Reclassification of 1.0 FTE Public Safety Court Marshall position from Public Safety to 1.0 FTE ADA and Leave Analyst. Additional 2025 budget increases include salary, benefits, reorganization of employee benefits from Finance department to HR, computer and facility allocations, and recruiting and advertising.	$ 641,152
Risk Management	Increases in office supplies and outside services budgets were offset by decreases in part-time staff and computer allocation budgets.	($ 434)
Total - Human Resources		**$ 640,718**

FINANCE

ADOPTED **BUDGET**

FINANCE

ADOPTED **BUDGET**

DEPARTMENT SUMMARY

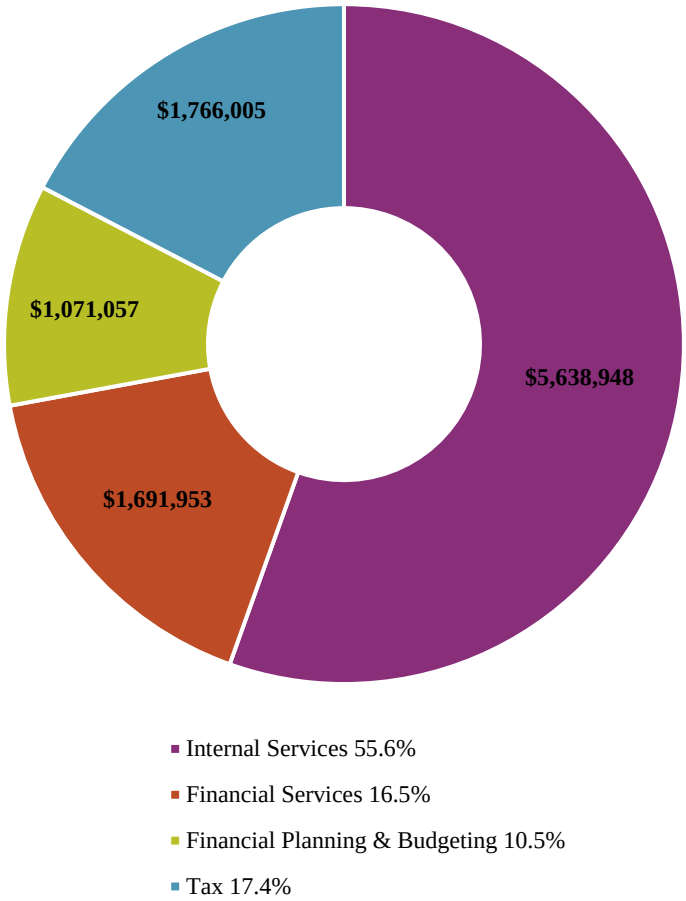
Department Divisions

- 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)

	2025 Adopted Budget
Total Revenue	$0
Total Expenditures	$ 10,167,963
Fund Balance	$0
General Fund Cost	$ 10,167,963
% Funded by General Fund	100%



Budgeted FTE	2023	2024	2025
FD - Finance	**29.00**	**28.00**	**28.00**
Financial Services	10.00	10.00	10.00
Financial Planning & Budgeting	5.00	5.00	5.00
Tax	14.00	13.00	13.00
Totals	**29.00**	**28.00**	**28.00**

FINANCE

DEPARTMENT MISSON

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 life 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 Investment Program (CIP) 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.

STRATEGIC PLAN OBJECTIVES AND PERFORMANCE MEASURES

6.7. Strengthen the City's Fiscal Health to Meet Current and Future Needs

6.7.1 - Explore and implement long-range financial planning
6.7.2 - Create a standardized process for budget amendments to encourage proper management of existing City resources
6.7.3 - Conduct a detailed base budget analysis every two or three years
6.7.4 - Explore budgeting for vacancy savings
6.7.5 - Explore opportunities to share the costs of government services with state and local government partners

Performance Measures	2025	2026	2027	2028	2029
Maintain an annual budget utilization rate within 2% of projected					
Conduct base budget analysis					
Create and implement budget amendment process and set baseline metrics*					

**The City of Commerce City, CO, has adopted its first multiyear strategic plan that will run from FY 2025 through FY 2029. The City is committed to baselining the above performance measures during 2025 and setting data-informed targets for the subsequent years.*

FINANCE

EXPENDITURES BY TYPE

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Salaries	$ 1,935,841	$ 4,144,196	$ 1,697,453	$ 4,262,070	3%
Benefits	2,837,425	2,789,610	1,430,577	2,532,766	-9%
Contract Services	81,533	36,600	197,932	3,200	-91%
Services & Charges	1,850,281	2,897,629	2,020,758	3,356,527	16%
Materials & Supplies	11,528	11,200	8,748	13,400	20%
Total	$ 6,716,608	$ 9,879,235	$ 5,355,469	$ 10,167,963	3%

EXPENDITURES BY DIVISION

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Internal Services	$ 3,315,628	$ 5,793,227	$ 2,126,983	$ 5,638,948	-3%
Financial Services	1,251,362	1,527,725	1,421,903	1,691,953	11%
Financial Planning & Budgeting	620,553	795,188	562,410	1,071,057	35%
Tax	1,529,065	1,763,095	1,244,173	1,766,005	0%
Total	$ 6,716,608	$ 9,879,235	$ 5,355,469	$ 10,167,963	3%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Internal Services	Decrease primarily due to the reorganization of city paper and employee benefits budgets to the HR Department	($ 154,279)
Financial Services	Increase due to budget enhancements for outside services, salary, benefits and allocations.	$ 164,228
Financial Planning & Budgeting	Additional 2024 budget increases include salary, benefits, allocations, and outside services. Added Procurement Officer from repurposed Accounting Tech position.	$ 275,869
Tax	Increase in mileage reimbursement, salaries, benefits, and allocations were offset by decrease in personal vehicle reimbursement.	$ 2,910
Total - Finance		**$=288,728**

CITY OF COMMERCE CITY

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COMMUNITY DEVELOPMENT

ADOPTED **BUDGET**

COMMUNITY DEVELOPMENT

ADOPTED **BUDGET**

COMMUNITY DEVELOPMENT

DEPARTMENT SUMMARY

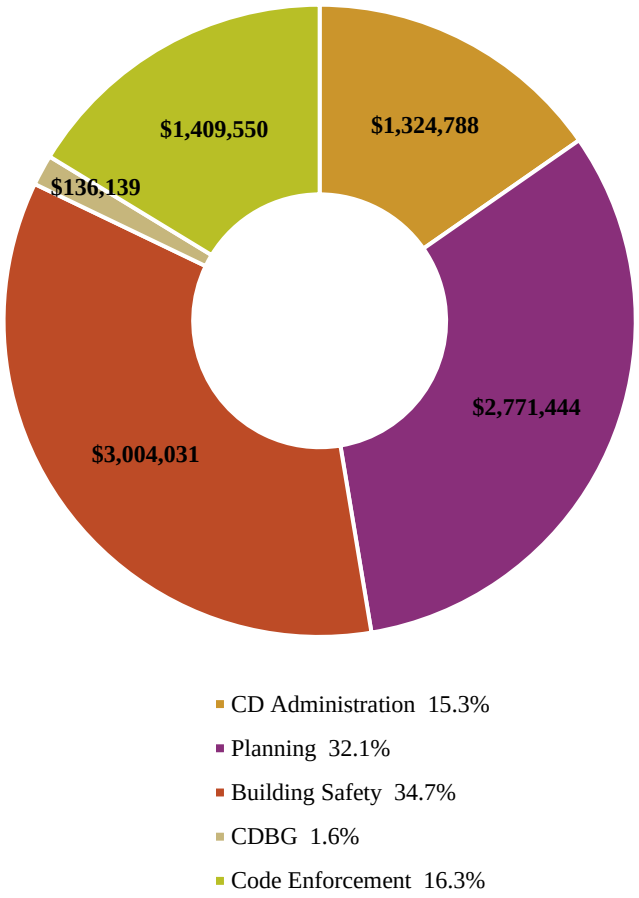
Department Divisions

- CD Administration
- Planning
- Building Safety
- CDBG
- Code Enforcement

Key Responsibilities

- Administration of planning and zoning codes
- Processing of planned unit developments (PUDs), subdivisions, and 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

	2025 Adopted Budget
Total Revenue	$ 4,106,733
Total Expenditures	$ 8,645,952
Fund Balance	$0
General Fund Cost	$ 4,539,219
% Funded by General Fund	53%



Budgeted FTE	2023	2024	2025
CD - Community Development	**58.00**	**63.00**	**55.00**
Housing	4.00	4.00	.00
Administration	5.00	5.00	5.00
Community Well-Being	3.00	4.00	0.00
Planning	13.00	17.00	17.00
Building Safety	22.00	22.00	22.00
CDBG	1.00	1.00	1.00
Code Enforcement	10.00	10.00	10.00
Totals	**58.00**	**63.00**	**55.00**

COMMUNITY DEVELOPMENT

DEPARTMENT MISSON

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. Within the planning division, engineering applies engineering principles to ensure the health and safety of the City as it applies to development. Engineering administers and interprets the City's various land development codes, municipal codes, engineering construction standards and specifications, and Storm Drainage Design and Technical Criteria Manual and assists individuals and businesses with construction plans and documents.
- **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.
- **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.

STRATEGIC PLAN OBJECTIVES AND PERFORMANCE MEASURES

1.2. Promote sustainability in infrastructure development, City Facilities, and City Fleet

1.2.4 - Implement options for low-impact development standards

1.2.6 - Identify and present to Council incentive programs to promote sustainability in Development Review

1.2.7 - Advance sustainability standards in building codes and inspections

1.4. Promote sustainability in infrastructure development, City Facilities, and City Fleet

1.4.1 - Update city development standards to promote multimodal transportation

1.4.3 - Identify and develop solutions for last-mile connectivity challenges at existing bus and light-rail stations

1.5. Update ADA transition plan and implement new ADA standards

1.5.3 - Include ADA expectations for new development opportunities to promote accessibility and belonging

Performance Measures	2025	2026	2027	2028	2029
Present sustainability incentives to City Council*					
Present last-mile connectivity policy alternatives to Council*					
Establish and set targets for ADA compliance rate*					

4.1. Expand affordable housing opportunities across City through data-driven policies by identifying and addressing data gaps

4.1.1 - Promote affordable housing in new developments through development review and approval
4.1.2 - Educate community about and advocate for affordable and accessible housing
4.1.3 - Promote blended-income opportunities through development review
4.1.4 - Expand housing programs for first-time home-buyers
4.1.5 - Utilize inclusionary zoning to promote affordability
4.1.6 - Explore environmental programs to support low-income individuals (Cares, Weatherization)

4.2. Reassess standards for rental properties to protect residents

4.2.1 - Implement rental registration program
4.2.2 - Educate the community about rental standards to achieve voluntary compliance
4.3.6 - Update City policies to clearly define aspects of unhoused community to support transition out of homelessness

4.3. Promote greater transparency of housing costs for current and future residents

4.4.1 - Create education programs for potential and first-time home-buyers about housing costs
4.4.2 - Promote financial planning and literacy for current and future residents

Performance Measures	2025	2026	2027	2028	2029
Implement rental registration program and set data-informed goals*					
Set baseline and targets for bridge and affordable housing*					
Host and set baseline for participation in financial literacy programs*					

***The City of Commerce City, CO, has adopted its first multiyear strategic plan that will run from FY 2025 through FY 2029. The City is committed to baselining the above performance measures during 2025 and setting data-informed targets for the subsequent years.*

DEPARTMENT REVENUES

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Charges for Services	**$ 833,674**	**$ 724,712**	**$ 1,391,315**	**$ 1,012,108**	**40%**
Licenses/Permits	**3,107,743**	**2,733,273**	**2,578,403**	**2,977,968**	**9%**
Reimbursed By Others	**117,778**	**121,453**	**32,812**	**116,657**	**-4%**
Total	**$ 4,059,195**	**$ 3,579,438**	**$ 4,002,931**	**$ 4,106,733**	**15%**

COMMUNITY DEVELOPMENT

EXPENDITURES BY TYPE

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Salaries	$ 3,409,784	$ 5,020,614	$ 3,066,159	$ 4,777,742	-5%
Benefits	1,097,259	1,273,999	1,091,202	1,204,195	-5%
Contract Services	76,174	245,900	82,740	254,532	4%
Services & Charges	2,622,820	2,626,313	2,311,230	2,317,283	-12%
Materials & Supplies	95,648	89,000	45,327	92,200	4%
Total	$ 7,301,685	$ 9,255,826	$ 6,596,658	$ 8,645,952	-7%

EXPENDITURES BY DIVISION

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Housing	$ 1,149,906	$ 780,342	$ 541,250	$ -	-100%
Administration	567,515	891,309	770,043	1,324,788	49%
Planning	1,500,595	2,591,000	1,545,679	2,771,444	7%
Community Well-Being	265,518	506,908	329,551	-	100%
Building Safety	2,613,851	3,004,812	2,268,713	3,004,031	0%
CDBG	91,329	141,560	62,150	136,139	-4%
Code Enforcement	1,112,973	1,339,895	1,079,273	1,409,550	5%
Total	$ 7,301,685	$ 9,255,826	$ 6,596,658	$ 8,645,952	-7%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Housing	In 2024, Commerce City separated from the Housing Authority. Total budget included four FTEs.	($ 780,342)
Administration	Increase primarily due to salary, benefits and outside services increase.	$ 433,479
Planning	Increase due to part-time staff budget, allocations, career development training increase.	$ 180,444
Community Well-Being	Internal reorganization. Moved division and 4.0 FTE under Administration.	($ 506,908)
Building Safety	2025 decrease primarily due to overtime expense, career development publications, and computer allocation reductions.	($ 781)
CDBG	2025 decrease primarily due to computer allocation reduction.	($ 5,421)
Code Enforcement	Additional 2025 increases due to allocations, outside services, and administrative hearing expenses.	$ 69,655
Total - Community Development		**($ 609,874)**

ADOPTED **BUDGET**

PUBLIC SAFETY

ADOPTED **BUDGET**

PUBLIC SAFETY

DEPARTMENT SUMMARY

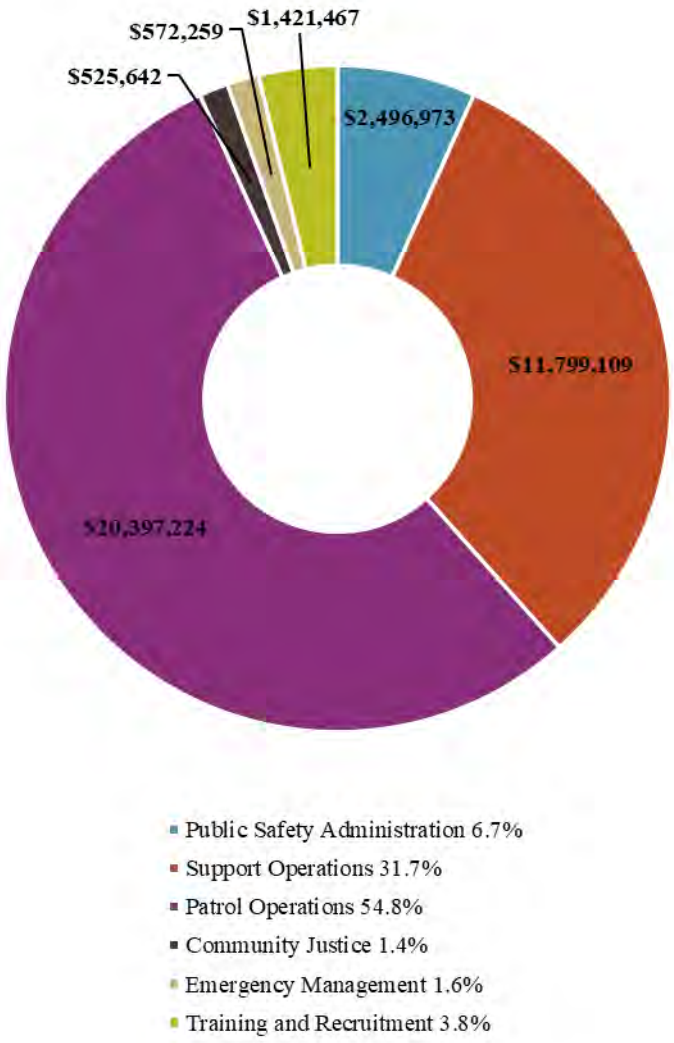
Department Divisions

- Administration
- Support Operations
- Patrol Operations
- Community Justice
- Training and Recruitment
- 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

	2025 Adopted Budget
Total Revenue	$1,848,750
Total Expenditures	$ 37,212,674
Fund Balance	$0
General Fund Cost	$35,363,924
% Funded by General Fund	95%



Budgeted FTE	2023	2024	2025
PS - Public Safety	**176.00**	**180.00**	**187.00**
Administration	7.00	9.00	9.00
Support Operations	61.00	62.00	63.00
Patrol Operations	107.00	108.00	113.00
Emergency Management	1.00	1.00	2.00
Totals	**176.00**	**180.00**	**187.00**

DEPARTMENT MISSON

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.
- **Training & Recruitment (307) -** The Training and Recruitment Division is tasked with ensuring all department members are provided with opportunities for ongoing training. In addition, the Division ensures all members meet or surpass all the training obligations the department is subject to under law. The Division also works to attract, recruit, and retain members of the department whose personal values and professional goals align with the mission of Commerce City PD and the opportunities that are available at any given time.
- **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. To accomplish this mission, the Office of Emergency Management oversees and manages several different programs and resources.

STRATEGIC PLAN OBJECTIVES AND PERFORMANCE MEASURES

3.1. Increase Police Department engagement with the community

3.1.1 - Utilize PIO to expand community engagement
3.1.2 - Expand reach and participation in community engagement events
3.1.3 - Ensure proper staffing to allow for more community engagement with growing community
3.1.4 - Obtain CALEA and CACP Certification to be a leader in the Front Range
3.1.5 - Leverage technological systems to collect feedback and improve customer service
3.1.6 - Expand PD reporting capacity to increase transparency for community
3.1.8 - Open for operations northern range substation for community engagement and improved service times

3.2. Improve traffic, pedestrian, and community safety through enforcement, education, and environmental design

3.2.5 - Propose improved standards for parking allowance and enforcement
3.2.6 - Explore education programs to promote pedestrian safety
3.2.7 - Fully staff youth services division to improve student safety
3.2.8 - Expand the role of community service officers to investigate traffic incidents and wider ranges of summons
3.2.9 - Increase traffic education opportunities for new and young drivers

3.3. Improve accountability for parking and traffic violations

3.3.1 - Leverage technology to increase traffic and parking enforcement
3.3.2 - Collect and utilize data to manage PD resources and improve service
3.3.3 - Increase number of DUI arrests by 20% over 2022 numbers
3.3.4 - Create proactive safety plan to meet needs of growing community
3.3.5 - Explore options for improving dispatch services

3.9. Improve and expand the City's emergency operations capacity through planning and training with neighboring municipalities and other government partners.

3.9.2 - Explore the creation of Disaster Service Worker program
3.9.3 - Implement Disaster Service Worker program to increase City capacity to respond to emergencies
3.9.4 - Host and debrief active shooter training drills every 3 years to improve staff readiness
3.9.5 - Complete Red Cross emergency shelter survey to evaluate emergency response capacity
3.9.6 - Implement back-up communication options for emergency response
3.9.7 - Explore options to increase emergency operations capacity through a dedicated emergency operations shelter

Performance Measures	2025	2026	2027	2028	2029
Obtain CALEA Certification by 2029					
Obtain CACP Certification by 2029					
Establish and set data-informed targets for Police Department engagement with the community					
Achieve 100% staffing level for youth services division					
Increase number of DUI arrests by 20% over 2024 numbers*					
Complete Red Cross emergency shelter survey by 2029					

**The City of Commerce City, CO, has adopted its first multiyear strategic plan that will run from FY 2025 through FY 2029. The City is committed to baselining the above performance measures during 2025 and setting data-informed targets for the subsequent years.*

DEPARTMENT REVENUES

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Charges for Services	$ 714,515	$ 546,251	$ 604,2551	$ 748,321	37%
Fines & Forfeitures	875,845	930,653	423,075	889,734	-4%
Reimbursed By Others	253,152	148,629	154,444	210,695	42%
Total	$ 1,843,513	$ 1,625,533	$ 1,181,770	$ 1,848,750	14%

EXPENDITURES BY TYPE

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Salaries	$ 14,192,433	$ 16,753,077	$ 11,177,694	$ 17,800,508	6%
Benefits	4,089,712	3,950,634	3,615,651	4,298,943	9%
Contract Services	1,964,426	1,485,900	1,794,076	1,805,401	22%
Services & Charges	8,931,728	10,039,033	8,830,249	12,246,172	22%
Materials & Supplies	1,121,425	659,825	558,250	1,061,650	61%
Total	$ 30,299,725	$ 32,888,469	$ 25,975,920	$ 37,212,674	13%

EXPENDITURES BY DIVISION

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Administration	$ 1,677,742	$ 1,974,290	$ 1,547,090	$ 2,496,973	26%
Support Operations	10,947,150	11,649,308	8,752,546	11,799,109	1%
Patrol Operations	16,768,600	18,319,721	14,752,830	20,397,224	11%
Community Justice	515,499	539,592	544,110	525,642	-3%
Training and Recruitment	-	-	-	1,421,467	N/A
Emergency Management	390,734	405,558	379,343	572,259	41%
Total	$ 30,299,725	$ 32,888,469	$ 25,975,920	$ 37,212,674	13%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Administration	Increase due salary, benefits, outside services, office supplies, and operating supplies increases in 2025.	$ 522,683
Support Operations	Increase primarily due to adding 6.0 FTE Real Time Crime Center (RTCC) Tech Drone Pilot positions for the new Drone as First Responder (DFR) Program in 2025. Additional 2025 increases for salary, benefits, allocation, outside services, operating supplies and operating equipment. Decrease in career development with budget transferred to newly created Training and Recruitment division.	$ 149,801
Patrol Operations	Increase due to 2.0 FTE Sworn K9 Handlers, two K9s to create a K9 Program, and budget to create the Safer Streets Program in 2025. Additional 2025 increases for salary, benefits, allocations, outside services, operating supplies, and operating equipment increases as well as 3.0 FTE Court Marshall positions repurposed to 3.0 FTE Patrol Officer positions in 2025. In 2024, 2.0 FTE Court Marshall positions were repurposed to 1.0 FTE ADA and Leave Analyst position in Human Resources and 1.0 FTE Staff Assistant position in City Manager.	$ 2,077,503
Community Justice	Decrease primarily due to transfer of budget to Municipal Court to better align with daily operations. Increase in 2025 for outside services.	($ 13,950)
Training and Recruitment	In 2025 the Training and Recruitment division was created to consolidate and better track career development for the Public Safety (PS) department. Increase due to transfer of training, outside services, and career development budgets from the Support Operations and Emergency Management divisions.	$ 1,421,467
Emergency Management	Increase due to 1.0 FTE Emergency Management Specialist position. Additional 2025 increases for salary, benefits, allocations, outside services, and operating supplies. Decrease in career development with budget transferred to newly created Training and Recruitment division.	$ 166,701
Total - Public Safety		**$ 4,324,205**

CITY OF COMMERCE CITY

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PUBLIC WORKS

ADOPTED **BUDGET**

PUBLIC WORKS

ADOPTED **BUDGET**

PUBLIC WORKS

DEPARTMENT SUMMARY

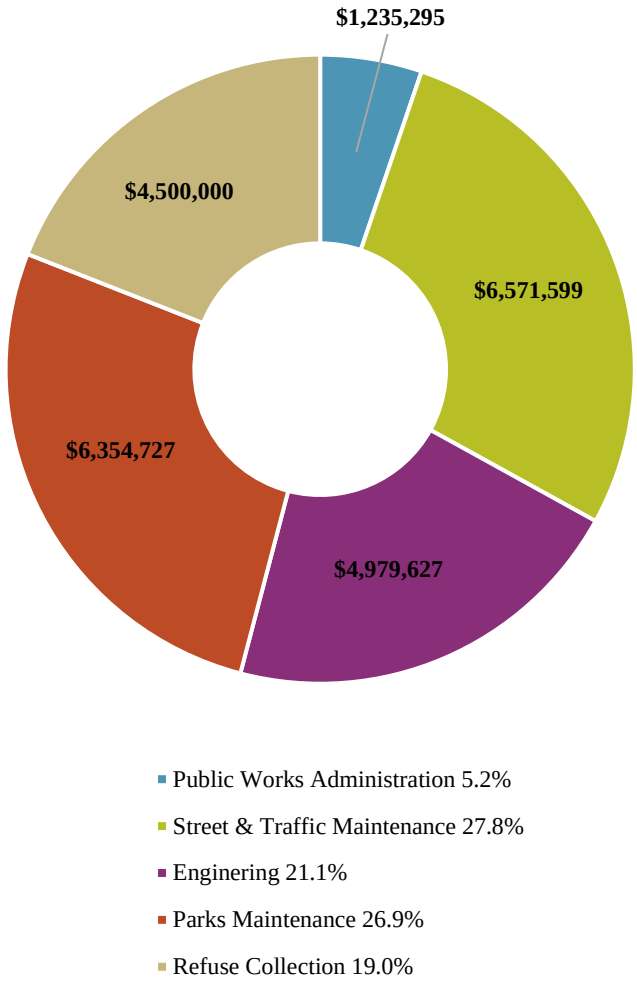
Department Divisions

- 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
- 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

	2025 Adopted Budget
Total Revenue	$1,688,687
Total Expenditures	$ 23,641,248
Fund Balance	$0
General Fund Cost	$21,952,561
% Funded by General Fund	93%



Budgeted FTE	2023	2024	2025
PW - Public Works	**86.00**	**88.00**	**88.00**
Administration	8.00	8.00	9.00
Street Maintenance	26.00	28.00	27.00
Engineering	21.00	19.00	19.00
Parks Maintenance	31.00	33.00	33.00
Totals	**86.00**	**88.00**	**88.00**

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 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.

STRATEGIC PLAN OBJECTIVES AND PERFORMANCE MEASURES

1.1. Improve connectivity of multimodal sidewalks, trails, and multi-use paths

1.1.1 - Update Transportation Master Plan to identify connectivity opportunities and strategies

1.1.2 - Identify and utilize grant opportunities to promote multimodal trail and sidewalk usage

1.2. Promote sustainability in infrastructure development, City Facilities, and City Fleet

1.2.1 - Explore alternative energy opportunities for City facilities and include sustainability standards for all upgrades and expansions of City facilities

1.2.2 - Implement recommendations from 2023 Fleet Assessment to achieve sustainability goals

1.2.3 - Expand EV charging at City facilities

1.2.5 - Explore potential options to update City street lights to LED

1.3. Improve pedestrian and bike safety on City trails and sidewalks and at road crossings and intersections through education, design, and repairs

1.3.1 - Identify and utilize grant opportunities to promote pedestrian and bike safety

1.3.2 - Develop and implement sign-replacement plan to meet safety standards

1.3.3 - Continue progress towards Vision Zero by continually improving City safety standards

1.3.5 - Update engineering standards to promote safety on trails and sidewalks

1.3.7 - Explore programs to partner with property owners and businesses to repair and renovate sidewalks

1.4. Promote multimodal transportation by updating City policies and standards

1.4.2 - Partner with RTD to promote and improve accessibility of mass transit opportunities

1.4.4 - Explore implementation of the "Bike Fit" plan and Urban Land Institute (ULI) study

1.5. Update ADA transition plan and implement new ADA standards

1.5.1 - Create and implement ADA transition plan that identifies existing ADA compliance issues

1.5.2 - Create and implement plan to identify intersection upgrades for ADA compliance

1.6. Promote traffic safety and reduce congestion through improved technology and management

1.6.1 - Expand automatic data transmission systems (telemetry) of City-built infrastructure to improve safety

1.6.2 - Upgrade technology for traffic management at City's Traffic Operations Center (TOC)

1.6.3 - Expand Traffic Operations Center capacity and staffing

Performance Measures	2025	2026	2027	2028	2029
Complete Transportation Master Plan and set baseline transportation data*					
Increase EV charging at City facilities by 100% by 2028					
Establish and set targets for ADA compliance rate for physical assets*					
Implement expanded TOC technology by 2025 and set baseline and target traffic congestion metrics					

**The City of Commerce City, CO, has adopted its first multiyear strategic plan that will run from FY 2025 through FY 2029. The City is committed to baselining the above performance measures during 2025 and setting data-informed targets for the subsequent years.*

DEPARTMENT REVENUES

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Licenses/Permits	**$ 1,640,344**	**$ 1,450,773**	**$ 1,576,897**	**$ 1,685,536**	**16%**
Reimbursed By Others	**13,116**	**-**	**727**	**-**	**N/A**
Unclassified	**3,070**	**3,184**	**1,020**	**3,151**	**-1%**
Total	**$ 1,656,530**	**$ 1,453,957**	**$ 1,578,644**	**$ 1,688,687**	**16%**

EXPENDITURES BY TYPE

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Salaries	**$ 5,900,873**	**$ 6,445,716**	**$ 4,680,380**	**$ 6,480,888**	**1%**
Benefits	**1,800,076**	**1,733,664**	**1,613,844**	**1,804,446**	**4%**
Contract Services	**1,081,993**	**887,250**	**865,918**	**993,400**	**12%**
Services & Charges	**11,584,841**	**12,395,397**	**9,126,924**	**13,078,414**	**6%**
Materials & Supplies	**1,211,256**	**1,377,800**	**729,835**	**1,284,100**	**-7%**
Total	**$ 21,579,039**	**$ 22,839,827**	**$ 17,016,902**	**$ 23,641,248**	**4%**

EXPENDITURES BY DIVISION

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Public Works Administration	**$ 909,872**	**$ 1,219,166**	**$ 847,314**	**$ 1,235,295**	**1%**
Street & Traffic Maintenance	**6,239,820**	**6,445,810**	**4,803,300**	**6,571,599**	**2%**
Engineering	**4,634,631**	**5,085,816**	**3,611,468**	**4,979,627**	**-2%**
Parks Maintenance	**6,149,087**	**6,089,035**	**5,383,312**	**6,354,727**	**4%**
Refuse Collection	**3,645,628**	**4,000,000**	**2,371,275**	**4,500,000**	**13%**
Total	**$ 21,579,038**	**$ 22,839,827**	**$ 17,016,902**	**$ 23,641,248**	**4%**

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Public Works Administration	2025 increases to salary, benefits and allocations budget increases offset by reductions to credit card fee operating expenses and MyC3 program.	$ 16,129
Street and Traffic Maintenance	2025 budget increases in overtime expenses, vehicle and facility allocations, outside services, gas and electric utilities, and weed control program.	$ 125,789
Engineering	Decrease in 2025 due to reductions in outside services and vehicle allocation.	($ 106,189)
Parks Maintenance	Increase in 2025 due to salaries, part-time and overtime expenses, benefits, and career development training.	$ 265,692
Refuse Collection	Increase due to contractual increases.	$ 500,000
Total - Public Works		**$ 801,421**

PARKS, RECREATION & GOLF

ADOPTED **BUDGET**

PARKS, RECREATION & GOLF

ADOPTED **BUDGET**

DEPARTMENT SUMMARY

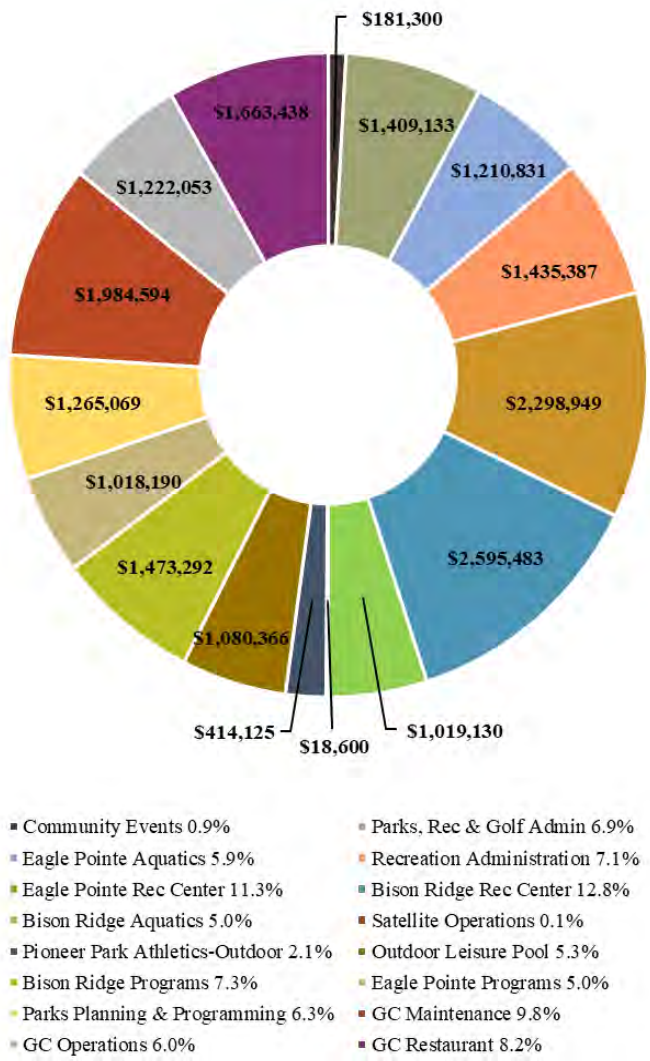
Department Divisions

- 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, Paradice Island, and Pioneer Park
- Acquire, develop, and program all city 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

	2025 Adopted Budget
Total Revenue	$5,054,565
Total Expenditures	$20,289,940
Fund Balance	$0
General Fund Cost	$15,235,375
% Funded by General Fund	75%



Budgeted FTE	2023	2024	2025
PRG - Parks, Recreation & Golf	**70.00**	**71.00**	**72.00**
Administration	14.00	16.00	16.00
Parks Planning & Programming	10.00	10.00	11.00
Recreation/Golf Programs	46.00	45.00	45.00
Totals	**70.00**	**71.00**	**72.00**

DEPARTMENT MISSON

The Parks, Recreation, and Golf Department's mission is to create community by connecting people with diverse and inclusive park, recreation, and golf experiences essential for lifelong enrichment and wellness.

DEPARTMENT OVERVIEW

- **Community Events (235) –** Plans events supported by the Parks, Recreation and Golf Department that have a city-wide impact. Including but not limited to 4th Fest and summer shindigs.
- **Parks, Recreation & Golf Administration (501) –** Under general administrative direction of the Projects and Operations Implementation Office, 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; Paradice 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 include: 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.
- **Pioneer Park Athletics-Outdoors (516) –** The City's largest and most feature-filled park includes 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/jogging trail. The City's outdoor leisure pool, Paradice Island, is located within Pioneer Park. Pioneer Park is open year-round, weather permitting.

- **Outdoor Leisure Pool (518) –** Paradice 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. Programming includes park rangers and strategic initiatives.
- **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 several 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 students 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.

STRATEGIC PLAN OBJECTIVES AND PERFORMANCE MEASURES

5.1. Encourage community building and interaction by activating underutilized spaces

5.1.1 - Construct Shade structures on Second Creek and Arsenal Perimeter Trails

5.1.2 - Establish baseline data on trail usage through PRG Master Plan update

5.1.3 - Define and identify underutilized spaces

5.2. Promote inclusivity through City programming and events

5.2.1 - Improve inclusivity and access to City parks, trails, open spaces, and recreation/golf facilities

5.2.2 - Utilize inclusive design practices at new PRG facilities

5.2.3 - Continue expanding partnerships for inclusive programming (different abilities, socioeconomic, language)

5.4. Expand PRG programs and services in alignment with community needs through PRG Master Plan

5.4.1 - Implementation of scope of services for PRG Master Plan updating

5.4.2 - Continue expansions of City PRG programs, services, and facilities through CIP initiatives

5.5. Encourage community building and interaction by activating underutilized spaces

5.5.3 - Expand and bolster Adopt-a-Trail Program

Performance Measures	2025	2026	2027	2028	2029
Complete Parks, Recreation, and Golf Master Plan by 2025 and set data-informed target metrics for 2025 budget*					
Establish baseline trail usage data and set data-informed targets					
Increase participation in accessible (SOAR) programming*					

**The City of Commerce City, CO, has adopted its first multiyear strategic plan that will run from FY 2025 through FY 2029. The City is committed to baselining the above performance measures during 2025 and setting data-informed targets for the subsequent years.*

DEPARTMENT REVENUES

	2023 Actual	2024Adopted	As of 9/30/24	2025 Budget	% Change
Charges for Services	$ 3,338,864	$ 2,790,235	$ 3,098,023	$ 2,460,784	-12%
Donations	52,357	-	50,724	-	N/A
Program Revenues	2,760,535	2,517,638	2,411,705	2,592,409	3%
Reimbursed By Others	3,583	-	-	-	N/A
Unclassified	47,049	555	1,327	1,372	147%
Total	$ 6,202,388	$ 5,308,428	$ 5,561,780	$ 5,054,565	-5%

EXPENDITURES BY TYPE

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Salaries	$ 4,793,069	$ 5,034,488	$ 3,867,499	$ 5,367,716	7%
Benefits	1,795,966	1,449,244	1,587,248	1,798,663	24%
Contract Services	4,744,661	4,243,974	3,941,189	4,812,600	13%
Services & Charges	4,893,963	5,339,785	4,972,719	5,819,252	9%
Materials & Supplies	2,055,031	1,901,237	1,673,118	1,986,349	4%
Capital Outlay	326,557	565,360	313,973	505,360	-11%
Total	$ 18,609,247	$ 18,534,088	$ 16,355,744	$ 20,289,940	9%

EXPENDITURES BY DIVISION

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Community Events	$ 64,245	$ 201,500	$ 73,674	$ 181,300	-10%
Parks, Rec & Golf Administration	1,323,286	1,464,729	1,141,115	1,409,133	-4%
Eagle Pointe Aquatics	1,140,211	954,568	947,625	1,210,831	27%
Recreation Administration	1,332,990	1,356,732	1,192,131	1,435,387	6%
Eagle Pointe Rec Center	1,820,496	1,914,609	1,767,418	2,298,949	20%
Bison Ridge Rec Center	2,316,406	2,502,464	2,297,078	2,595,483	4%
Bison Ridge Aquatics	928,361	810,422	719,009	1,019,130	26%
Teen/Youth Activities/Grants	234,623	-	20,236	-	N/A
Satellite Operations	19,912	21,800	15,178	18,600	-15%
Pioneer Park Athletics-Outdoor	352,669	448,126	320,618	414,125	-8%
Outdoor Leisure Pool	901,260	879,758	1,008,245	1,080,366	23%
Bison Ridge Programs	1,236,127	1,270,986	1,116,254	1,473,292	16%
Eagle Pointe Programs	887,814	1,106,144	702,873	1,018,190	-8%
Parks Mnt/Planning & Programming	911,302	1,087,374	864,475	1,265,069	16%
GC Maintenance	1,799,205	1,845,116	1,498,157	1,984,594	8%
GC Operations	1,135,548	1,128,981	970,230	1,222,053	8%
GC Restaurant	2,104,792	1,540,779	1,701,432	1,663,438	8%
Total	$ 18,609,247	$ 18,534,088	16,355,744	$ 20,289,940	9%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Community Events	Decrease due to aligning 2025 operating budgets closer to prior years' actual spending trends.	$ (20,200)
Parks, Recreation & Golf Administration	Decrease primarily due to computer and vehicle allocations, and outside services budget decreased in 2025.	$ (55,596)
Eagle Pointe Aquatics	Increase due to 2025 salary budget increases for several Variable Hour Employee positions (VHE) and the associated benefits.	$ 256,263
Recreation Administration	Increase due to 2025 budget increases for salary, benefits, credit card fees, and promotional items.	$ 78,655
Eagle Pointe Recreation Center	Increase due to 2025 salary budget increases for several VHE positions the associated benefits. Additional 2025 budget increases in facility services allocation and operating supplies.	$ 384,340
Bison Ridge Recreation Center	Increase primarily due to 2025 salary, benefits, and computer allocation increases. Additional 2025 increase in operating supplies.	$ 93,019
Bison Ridge Aquatics	Increase due to 2025 salary budget increases for several VHE positions and the associated benefits. Additional 2025 budget increases for allocations, outside services, and operating supplies.	$ 208,708
Satellite Operations	Decrease primarily due to 2025 reduction for Bridges Program operating supplies.	$ (3,200)
Pioneer Park Athletics-Outdoor	Decrease primarily due to 2025 reduction to the ongoing capital outlay budget after the higher first year funding. Increases in 2025 budget increases for salary, benefits, and allocation increases.	$ (34,001)
Outdoor Leisure Pool	Increase due to 2025 salary budget increases for several VHE positions and the associated benefits. Additional 2025 increases for allocations and operating supplies.	$ 200,608
Bison Ridge Programs	Increase due to 2025 salary, benefits, and allocation increases. Additional 2025 budget increase for career development and operating supplies. In 2024, 1.0 FTE Rec Coordinator - Adult Programs position reclassified from 1.0 FTE Rec Coordinator - Inclusion Services position in Eagle Point Programs.	$ 202,306
Eagle Pointe Programs	Decrease primarily due to 2025 reduction in salary, benefits, contract services, and operating supplies. In 2024, 1.0 FTE Rec Coordinator - Inclusion Services position reclassified to 1.0 FTE Rec Coordinator - Adult Services position in Bison Ridge Programs.	$ (87,954)
Parks Planning & Programming	Increase primarily due to 1.0 FTE Senior Park Ranger position. Additional 2025 increases for salary, benefits, and allocations.	$ 177,695
Golf Course Maintenance	Increase due to salaries, benefits, computer allocation, and operating supplies 2025 increases.	$ 139,478
Golf Course Operations	Increase due to salaries, benefits, and allocation 2025 increases.	$ 93,072
Golf Course Restaurant	Increase due to 2025 part-time salaries, tips, and overtime increases. Additional 2025 increases in operating supplies for the Bison Grill restaurant.	$ 122,659
Total - Parks, Recreation & Golf		**$ 1,755,852**

INTERNAL SERVICE FUND –
FACILITY SERVICES

ADOPTED **BUDGET**

INTERNAL SERVICE FUND –
FACILITY SERVICES

ADOPTED **BUDGET**

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

	2025 Adopted Budget
Total Revenue	$ 4,977,251
Total Expenditures	$ 4,977,251
Fund Balance	$0
General Fund Cost	$0
% Funded by General Fund	0%

Facility Services 100.0%

Budgeted FTE	2023	2024	2025
FAC - PW	**7.00**	**7.00**	**9.00**
Facility Services	7.00	7.00	9.00
Totals	**7.00**	**7.00**	**9.00**

FACILITY SERVICES

FUND OVERVIEW

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**1,944,532**	**3,002,217**		**3,002,217**
Revenues				
Charges for Services	$ 3,699,056	$ 4,160,602	$ 4,160,602	$ 4,977,251
Investment Earnings	87,234	-	36,695	-
Miscellaneous	-	-	3,071	-
Transfers In				
General Fund	$ 1,300,000	$ -	$ 360,236	$ -
Total Revenues	**5,086,290**	**4,160,602**	**4,560,604**	**4,977,251**
Expenditures				
Administration and Operations	$ 4,028,605	$ 3,850,602	$ 3,392,278	$ 4,867,251
Improvements	-	310,000	297,771	110,000
Total Expenditures	**4,028,605**	**4,160,602**	**3,690,049**	**4,977,251**
Total Ending Fund Balance	**3,002,217**	**3,002,217**		**3,002,217**

STRATEGIC PLAN OBJECTIVES AND PERFORMANCE MEASURES

1.1. Improve connectivity of multimodal sidewalks, trails, and multi-use paths

1.1.1 - Update Transportation Master Plan to identify connectivity opportunities and strategies

1.1.2 - Identify and utilize grant opportunities to promote multimodal trail and sidewalk usage

1.2. Promote sustainability in infrastructure development, City Facilities, and City Fleet

1.2.1 - Explore alternative energy opportunities for City facilities and include sustainability standards for all upgrades and expansions of City facilities

1.2.2 - Implement recommendations from 2023 Fleet Assessment to achieve sustainability goals

1.2.3 - Expand EV charging at City facilities

1.2.5 - Explore potential options to update City streetlights to LED

1.3. Improve pedestrian and bike safety on City trails and sidewalks and at road crossings and intersections through education, design, and repairs

1.3.1 - Identify and utilize grant opportunities to promote pedestrian and bike safety

1.3.2 - Develop and implement sign-replacement plan to meet safety standards

1.3.3 - Continue progress towards Vision Zero by continually improving City safety standards

1.3.5 - Update engineering standards to promote safety on trails and sidewalks

1.3.7 - Explore programs to partner with property owners and businesses to repair and renovate sidewalks

1.4. Promote multimodal transportation by updating City policies and standards

1.4.2 - Partner with RTD to promote and improve accessibility of mass transit opportunities

1.4.4 - Explore implementation of the "Bike Fit" plan and Urban Land Institute (ULI) study

1.5. Update ADA transition plan and implement new ADA standards

1.5.1 - Create and implement ADA transition plan that identifies existing ADA compliance issues

1.5.2 - Create and implement plan to identify intersection upgrades for ADA compliance

1.6. Promote traffic safety and reduce congestion through improved technology and management

1.6.1 - Expand automatic data transmission systems (telemetry) of City-built infrastructure to improve safety

1.6.2 - Upgrade technology for traffic management at City's Traffic Operations Center (TOC)

1.6.3 - Expand Traffic Operations Center capacity and staffing

FACILITY SERVICES

Performance Measures	2025	2026	2027	2028	2029
Complete Transportation Master Plan and set baseline transportation data*					
Increase EV charging at City facilities by 100% by 2028					
Establish and set targets for ADA compliance rate for physical assets*					
Implement expanded TOC technology by 2025 and set baseline and target traffic congestion metrics					

***The City of Commerce City, CO, has adopted its first multiyear strategic plan that will run from FY 2025 through FY 2029. The City is committed to baselining the above performance measures during 2025 and setting data-informed targets for the subsequent years.*

FUND REVENUES

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Allocated Charges for Services	**$ 3,699,056**	**$ 4,160,602**	**$ 4,160,602**	**$ 4,977,251**	**20%**
Earnings on Investments	**87,234**	**-**	**36,695**	**-**	**N/A**
Gain/Loss on Sale	**-**	**-**	**-**	**-**	**N/A**
Retained Earnings Transfer	**-**	**-**	**-**	**-**	**N/A**
Transfer	**1,300,000**	**-**	**360,236**	**-**	**N/A**
Total	**$ 5,086,290**	**$ 4,160,602**	**$ 4,560,604**	**$ 4,977,251**	**20%**

EXPENDITURES BY TYPE

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Salaries	**$ 396,918**	**$ 572,077**	**$ 273,939**	**$ 685,880**	**20%**
Benefits	**133,794**	**125,156**	**113,163**	**172,814**	**38%**
Contract Services	**83,722**	**60,000**	**50,118**	**91,300**	**52%**
Services & Charges	**3,005,671**	**2,650,369**	**2,740,477**	**3,407,257**	**29%**
Materials & Supplies	**209,335**	**269,600**	**148,711**	**305,000**	**13%**
Capital Outlay	**-**	**310,000**	**297,771**	**110,000**	**-65%**
Depreciation	**199,165**	**173,400**	**65,870**	**205,000**	**18%**
Total	**$ 4,028,604**	**$ 4,160,602**	**$ 3,690,049**	**$ 4,977,251**	**20%**

SIGNIFICANT BUDGET CHANGES

Division	Description	Expenditure Change
Facility Services	Increase due to 1.0 additional FTE Building Engineer position and 1.0 FTE Facilities Maintenance Technician position. Other 2025 budget increases include salaries, benefits, overtime expenses, and outside services.	$ 816,649
Total - Facility Services		**$816,649**

INTERNAL SERVICE FUND –
FLEET MANAGEMENT

ADOPTED **BUDGET**

INTERNAL SERVICE FUND – FLEET MANAGEMENT

ADOPTED **BUDGET**

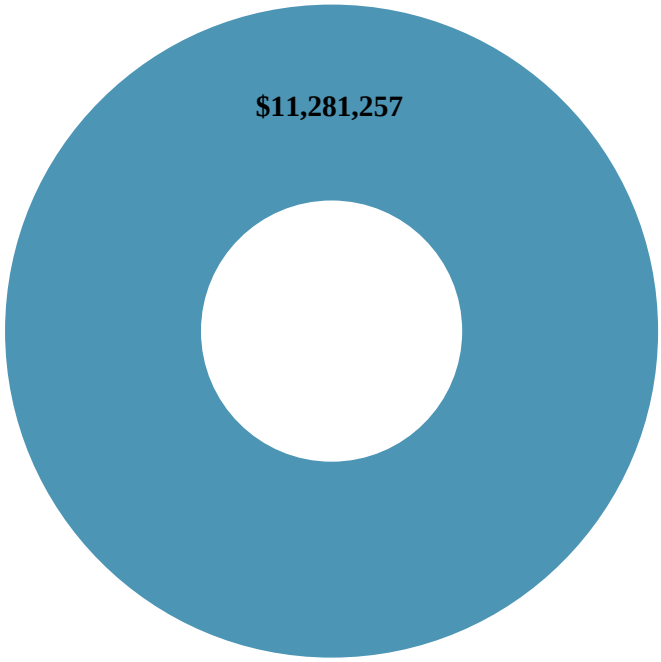
INTERNAL SERVICE FUND SUMMARY

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

	2025 Adopted Budget
Total Revenue	$ 11,281,257
Total Expenditures	$ 11,281,257
Fund Balance	$0
General Fund Cost	$0
% Funded by General Fund	0%



Fleet Management 100.0%

Budgeted FTE	2023	2024	2025
FLT - PW	**7.00**	**7.00**	**7.00**
Fleet Management	7.00	7.00	7.00
Totals	**7.00**	**7.00**	**7.00**

FLEET MANAGEMENT

FUND OVERVIEW

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**9,132,668**	**10,294,374**		**10,294,374**
Revenues				
Charges for Services	$ 5,686,467	$ 5,775,724	$ 5,775,724	$ 6,199,364
Investment Earnings	230,466	-	93,644	-
Sale of Fixed Asset	-	-	66,038	-
Miscellaneous	258,463	-	102,330	-
Transfer In				
Retained Earnings	$ -	$ 1,575,548	$ -	$ 5,081,893
General Fund	333,000	-	-	-
Total Revenues	**6,508,396**	**7,351,272**	**6,037,736**	**11,281,257**
Expenditures				
Administration and Operations	$ 4,829,692	$ 5,376,482	$ 3,564,335	$ 5,812,766
Vehicles and Equipment	-	1,974,790	1,117,657	5,468,491
Transfers Out				
CIPP Fund	$ 517,000	$ -	$ 3,000	$ -
Total Expenditures	**5,346,692**	**7,351,272**	**4,684,992**	**11,281,257**
Total Ending Fund Balance	**10,294,372**	**10,294,374**		**10,294,372**

STRATEGIC PLAN OBJECTIVES AND PERFORMANCE MEASURES

1.1. Improve connectivity of multimodal sidewalks, trails, and multi-use paths

1.1.1 - Update Transportation Master Plan to identify connectivity opportunities and strategies

1.1.2 - Identify and utilize grant opportunities to promote multimodal trail and sidewalk usage

1.2. Promote sustainability in infrastructure development, City Facilities, and City Fleet

1.2.1 - Explore alternative energy opportunities for City facilities and include sustainability standards for all upgrades and expansions of City facilities

1.2.2 - Implement recommendations from 2023 Fleet Assessment to achieve sustainability goals

1.2.3 - Expand EV charging at City facilities

1.2.5 - Explore potential options to update City streetlights to LED

1.3. Improve pedestrian and bike safety on City trails and sidewalks and at road crossings and intersections through education, design, and repairs

1.3.1 - Identify and utilize grant opportunities to promote pedestrian and bike safety

1.3.2 - Develop and implement sign-replacement plan to meet safety standards

1.3.3 - Continue progress towards Vision Zero by continually improving City safety standards

1.3.5 - Update engineering standards to promote safety on trails and sidewalks

1.3.7 - Explore programs to partner with property owners and businesses to repair and renovate sidewalks

1.4. Promote multimodal transportation by updating City policies and standards

1.4.2 - Partner with RTD to promote and improve accessibility of mass transit opportunities

1.4.4 - Explore implementation of the "Bike Fit" plan and Urban Land Institute (ULI) study

1.5. Update ADA transition plan and implement new ADA standards

1.5.1 - Create and implement ADA transition plan that identifies existing ADA compliance issues

1.5.2 - Create and implement plan to identify intersection upgrades for ADA compliance

1.6. Promote traffic safety and reduce congestion through improved technology and management

1.6.1 - Expand automatic data transmission systems (telemetry) of City-built infrastructure to improve safety

1.6.2 - Upgrade technology for traffic management at City's Traffic Operations Center (TOC)

1.6.3 - Expand Traffic Operations Center capacity and staffing

Performance Measures	2025	2026	2027	2028	2029
Complete Transportation Master Plan and set baseline transportation data*					
Increase EV charging at City facilities by 100% by 2028					
Establish and set targets for ADA compliance rate for physical assets*					
Implement expanded TOC technology by 2025 and set baseline and target traffic congestion metrics					

The City of Commerce City, CO, has adopted its first multiyear strategic plan that will run from FY 2025 through FY 2029. The City is committed to baselining the above performance measures during 2025 and setting data-informed targets for the subsequent years.

FUND REVENUES

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Allocated Charges for Services	**$ 5,686,467**	**$ 5,775,724**	**$ 5,775,724**	**$ 6,199,364**	**7%**
Earnings on Investments	**230,466**	**-**	**93,644**	**-**	**N/A**
Fund Balance Transfer	**-**	**1,575,548**	**-**	**5,081,893**	**223%**
Gain/Loss on Sale	**-**	**-**	**66,038**	**-**	**N/A**
Insurance Proceeds	**102,455**	**-**	**83,991**	**-**	**N/A**
Reimbursed By Others	**117,702**	**-**	**-**	**-**	**N/A**
Taxes	**38,306**	**-**	**18,339**	**-**	**N/A**
Transfer	**333,000**	**-**	**-**	**-**	**N/A**
Total	**$ 6,508,396**	**$ 7,351,272**	**$ 6,037,736**	**$ 11,281,257**	**53%**

EXPENDITURES BY TYPE

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Salaries	**$ 361,555**	**$ 520,508**	**$ 364,485**	**$ 532,190**	**2%**
Benefits	**127,541**	**124,469**	**125,795**	**146,231**	**17%**
Contract Services	**23,002**	**4,000**	**28,121**	**13,800**	**245%**
Services & Charges	**1,015,008**	**560,171**	**606,918**	**561,660**	**0%**
Materials & Supplies	**1,846,615**	**3,067,696**	**1,872,867**	**2,998,301**	**-2%**
Capital Outlay	**-**	**1,974,790**	**1,117,657**	**5,468,491**	**177%**
Depreciation	**918,669**	**1,099,638**	**567,149**	**1,560,584**	**42%**
30 - Amortization	**1,054,302**	**-**	**-**	**-**	**N/A**
Total	**$ 5,346,692**	**$ 7,351,272**	**$ 4,684,992**	**$ 11,281,257**	**53%**

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Fleet Management	Increase primarily due to capital outlay, depreciation expenses. Other 2025 budget increases include salaries, benefits, overtime expenses, and allocations.	$ 3,929,985
Total - Fleet Management		**$ 3,929,985**

INTERNAL SERVICES FUND – INFORMATION TECHNOLOGY

ADOPTED **BUDGET**

INTERNAL SERVICES FUND –
INFORMATION TECHNOLOGY

ADOPTED **BUDGET**

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.

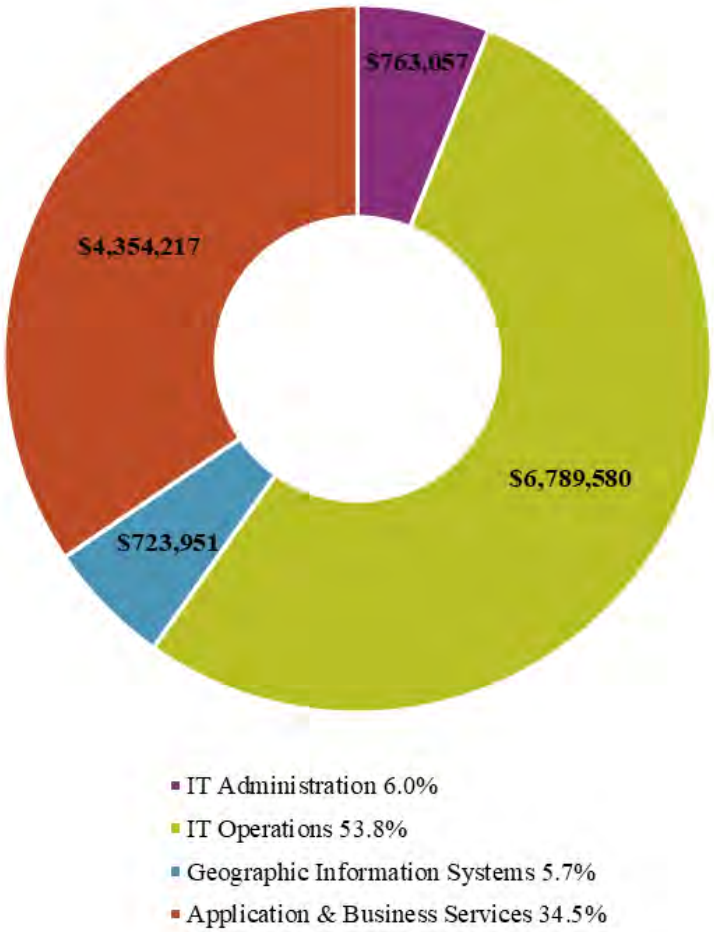
Department Divisions

- 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

	2025 Adopted Budget
Total Revenue	$ 12,630,805
Total Expenditures	$ 12,630,805
Fund Balance	$0
General Fund Cost	$0
% Funded by General Fund	0%



Budgeted FTE	2023	2024	2025
IT - Information Technology	**30.00**	**32.00**	**34.00**
IT Administration	3.00	4.00	4.00
IT Operations	13.00	13.00	15.00
Geographic Information Systems	5.00	5.00	5.00
Application & Business Services	9.00	10.00	10.00
Totals	**30.00**	**32.00**	**34.00**

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

FUND OVERVIEW

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**6,321,813**	**7,216,075**		**7,216,075**
Revenues				
User charges	$ 8,107,353	$ 9,391,818	$ 9,391,818	$ 11,055,805
Investment earnings	312,533	-	121,572	-
Miscellaneous	147	-	-	-
Transfer In				
General Fund	$ 308,544	$ -	$ 2,929	$ -
Retained earnings	-	1,800,000	-	1,575,000
Total Revenues	**8,728,577**	**11,191,818**	**9,516,319**	**12,630,805**
Expenditures				
Administration	$ 4,323,920	$ 5,108,605	$ 3,604,258	$ 5,558,405
Capital outlay	2,210,396	4,283,213	2,367,784	5,497,400
Transfers Out				
CIP Fund	$ 1,300,000	$ 1,800,000	$ 2,498,000	$ 1,575,000
Total Expenditures	**7,834,316**	**11,191,818**	**8,470,042**	**12,630,805**
Total Ending Fund Balance	**7,216,075**	**7,216,075**		**7,216,075**

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

DEPARTMENT MISSON

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, and 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 processes 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.

STRATEGIC PLAN OBJECTIVES AND PERFORMANCE 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

Performance Measures	2025	2026	2027	2028	2029
Progress and Complete technology projects 90% end date on track					
Achieve and Maintain 99% availability of Technology Infrastructure to maximize use of existing IT systems					
Achieve and Maintain 90% Resolution Rate of Incidents and service requests					

**The City of Commerce City, CO, has adopted its first multiyear strategic plan that will run from FY 2025 through FY 2029. The City is committed to baselining the above performance measures during 2025 and setting data-informed targets for the subsequent years.*

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

FUND/DEPARTMENT REVENUE

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Allocated Charges for Services	$ 8,107,353	$ 9,391,818	$ 9,391,818	$ 11,055,805	18%
Earnings on Investments	312,533	-	121,572	-	N/A
Fund Balance Transfer	-	1,800,000	-	1,575,000	-13%
Transfer	308,544	-	2,929	-	N/A
Unclassified	147	-	-	-	N/A
Total	$ 8,728,577	$ 11,191,818	$ 9,516,319	$ 12,630,805	13%

EXPENDITURES BY TYPE

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Salaries	$ 1,910,008	$ 3,557,571	$ 2,180,158	$ 3,720,691	5%
Benefits	581,842	707,039	632,157	846,055	20%
Contract Services	672,127	92,900	170,103	105,400	13%
Services & Charges	1,889,472	2,477,495	3,009,055	2,310,659	-7%
Materials & Supplies	273,272	145,470	56,963	276,341	90%
Capital Outlay	2,090,996	4,211,343	2,379,456	5,371,659	28%
Depreciation	85,184	-	42,150	-	N/A
Amortization	331,415	-	-	-	N/A
Total	$ 7,834,316	$ 11,191,818	$ 8,470,042	$ 12,630,805	13%

EXPENDITURES BY DIVISION

	2023 Actual	2024Adopted	As of 9/30/24	2025 Budget	% Change
IT Administration	$ 382,635	$ 811,189	$ 494,970	$ 763,057	-6%
IT Operations	4,687,824	6,187,207	5,210,062	6,789,580	10%
Geographic Information Systems	505,917	681,826	531,930	723,951	6%
Application & Business Services	2,257,939	3,511,596	2,233,080	4,354,217	24%
Total	$ 7,834,316	$ 11,191,818	$ 8,470,042	$ 12,630,805	13%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
IT Administration	Decrease primarily due to 2025 reduction in benefits salary market adjustment. Increases in 2025 for salary and benefits.	$ (48,132)
IT Operations	Increase in 2025 for 1.0 FTE Sr. Desktop Engineer position and 1.0 FTE Sr. IT Engineer position. Additional 2025 increases for salaries PT, benefits, cell phone maintenance/service, operating supplies and equipment, and hardware and software replacement and maintenance.	$ 602,373
Geographic Information Systems	Increase due to 2025 salary, benefits, and allocation increases.	$ 42,125
Application & Business Services	Increase primarily due to 2025 application and network software maintenance increases. Additional 2025 increases for benefits and career development.	$ 842,621
Total - Information Technology		**$ 1,438,987**

CITY OF COMMERCE CITY

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ADOPTED **BUDGET**

INTERNAL SERVICES FUND – BENEFITS

ADOPTED **BUDGET**

INTERNAL SERVICES FUND – BENEFITS

INTERNAL SERVICE FUND BENEFITS

INTERNAL SERVICE FUND SUMMARY

The Benefits Internal Service Fund was created in 2022 for use to account for employees' medical and dental benefits provided to all departments of the City.

Key Responsibilities

- Provide for employees' medical benefits
- On January 1, 2025, the City will shift from a fully insured dental insurance plan to a self-funded dental insurance plan
- In 2024, the City shifted from a fully insured medical insurance plan to a self-funded medical insurance plan
- The City subsidizes a portion of the medical and dental plans with cost-share responsibilities from employees
- Prior to 2024, this function was housed in the Internal Services Division of the Finance Department, where all non-medical insurance employee benefits currently remain
- The Benefits Internal Services Fund does not contain any FTE

	2025 Adopted Budget
Total Revenue	$ 5,904,551
Total Expenditures	$ 5,904,551
Fund Balance	$0
General Fund Cost	$0
% Funded by General Fund	0%

Benefits Internal Service Fund 100.0%

Budgeted FTE	2023	2024	2025
BEN - HR	**0.00**	**0.00**	**0.00**
Benefits Internal Service Fund	0.00	0.00	0.00
Totals	**0.00**	**0.00**	**0.00**

INTERNAL SERVCIE FUND BENEFITS

FUND REVENUES

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	-	974,049		974,049
Revenues				
Allocated Charges for Services	$ 5,662,154	$ 5,662,154	$ 5,662,154	$ 5,904,551
Reimbursed by Others	161,580	-	9,098	-
Investment earnings	64,311	-	26,244	-
Total Revenues	5,888,045	5,662,154	5,697,496	5,904,551
Expenditures				
Insurance- Health	$ 4,913,996	$ 5,662,154	$ 4,447,325	$ 5,904,551
Total Expenditures	4,913,996	5,662,154	4,447,325	5,904,551
Total Ending Fund Balance	974,049	974,049		974,049

FUND REVENUES

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Insurance - Health	**$ 4,913,996**	**$ 5,662,154**	**$ 4,453,840**	**$ 5,904,551**	**4%**
Earnings on Investments	**64,311**	**-**	**26,244**	**-**	**N/A**
Reimbursed by Others	**161,580**	**-**	**9,098**	**-**	**N/A**
Total	**$ 4,913,996**	**$ 5,662,154**	**$ 4,453,840**	**$ 5,904,551**	**4%**

EXPENDITURES BY TYPE

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget	% Change
Insurance - Health	**$ 4,913,996**	**$ 5,662,154**	**$ 4,453,840**	**$ 5,904,551**	**4%**
Total	**$ 4,913,996**	**$ 5,662,154**	**$ 4,453,840**	**$ 5,904,551**	**4%**

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Benefits Internal Services Fund	Increase due to shifting dental insurance from a fully insured dental insurance plan to a self-funded dental plan in 2025.	$ 242,397
Total - Benefits Internal Services Fund		**$ 242,397**

ENTERPRISE FUND SOLID WASTE MANAGEMENT

ADOPTED **BUDGET**

ENTERPRISE FUND SOLID WASTE MANAGEMENT

ADOPTED **BUDGET**

ENTERPRISE FUND SOLID WASTE MANAGEMENT

SOLID WASTE MANAGEMENT FUND

FUND DETAILS

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**426,021**	**769,529**		**769,529**
Revenues				
Solid Waste Fee	$ 1,424,768	$ 1,237,842	$ 745,230	$ 1,455,797
Investment Earnings	21,240	-	19,312	-
Transfers In				
Fund Balance	$ -	$ -	$ -	$ 99,203
Total Revenues	**1,446,008**	**1,237,842**	**764,542**	**1,555,000**
Expenditures				
	$ -	$ -	$ -	$ -
Transfers Out				
CIPP Fund	$ 1,102,500	$ 1,237,842	$ 75,000	$ 1,555,000
Total Expenditures	**1,102,500**	**1,237,842**	**575,000**	**1,555,000**
Total Ending Fund Balance	**769,529**	**769,529**	**-**	**769,529**

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 CIP 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.

CITY OF COMMERCE CITY

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OTHER FUNDS

ADOPTED **BUDGET**

OTHER FUNDS

ADOPTED **BUDGET**

SPECIAL IMPROVEMENT DISTRICTS

FUND DETAILS

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**77,159**	**80,911**		**80,911**
Revenues				
Assessments	$ -	$ -	$ -	$ -
Investment Earnings	3,752	-	1,489	-
Total Revenues	**3,752**	**-**	**1,489**	**-**
Expenditures				
Administrative Fees	$ -	$ -	$ -	$ -
Total Expenditures	**-**	**-**	**-**	**-**
Total Ending Fund Balance	**80,911**	**80,911**	**-**	**80,911**

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.

POLICE DONATION FUND

FUND DETAILS

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**43,249**	**44,515**		**44,515**
Revenues				
Donations	$ 2,716	$ -	$ -	$ -
Total Revenues	**2,716**		**-**	**-**
Expenditures				
Explorer Program	$ 1,450	$ -	$ 5,626	$ -
Total Expenditures	**1,450**	**-**	**5,626**	**-**
Total Ending Fund Balance	**44,515**	**44,515**	**-**	**44,515**

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 the remaining donations balances are carried over for program expenditures.

CONSERVATION TRUST FUND

FUND DETAILS

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**152,023**	**512,586**		**512,586**
Revenues				
State of Colorado	$ 868,424	$ 781,072	$ 579,942	$ 898,450
Investment Earnings	59,140	-	22,663	-
Transfers In				
Fund Balance	$ -	$ 4,928	$ -	$ 101,550
Total Revenues	**927,563**	**786,000**	**602,605**	**1,000,000**
Expenditures				
Transfers Out				
CIPP Fund	$ 567,000	$ 786,000	$ 393,000	$ 1,000,000
Fund Balance	-	-	-	-
Total Expenditures	**567,000**	**786,000**	**393,000**	**1,000,000**
Total Ending Fund Balance	**512,586**	**512,586**	**-**	**512,586**

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 or retained in fund balance for future use on capital projects.

CHEMICAL ROUNDUP FUND

FUND DETAILS

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**411,500**	**456,492**		**456,492**
Revenues				
Service Charge Fee	$ 25,000	$ 25,000	$ -	$ 25,000
Investment Earnings	19,992	-	8,331	-
Total Revenues	**44,992**	**25,000**	**8,331**	**25,000**
Expenditures				
Project Expense	$ -	$ 25,000	$ -	$ 25,000
Total Expenditures	**-**	**25,000**	**-**	**25,000**
Total Ending Fund Balance	**456,492**	**456,492**	**-**	**456,492**

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.

GRANT FUND

FUND DETAILS

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	-	-		-
Revenues				
Bulletproof	$ 11,531	$ -	$ 11,698	$ -
Click/Ticket	4,229	-	6,000	-
DOJ/JAG	29,001	-	-	-
State DCFA	11,800	-	900	-
State CDOT	8,872	-	3,520	-
PRG Local Walmart	4,500	-	-	-
GOCO Wild	759,440	-	-	-
Healthy Places	355,141	-	-	-
CDHS	46,881	-	-	-
TGYS	44,408	-	-	-
State PSI	5,130	-	-	-
State Mow Down	-	-	97,778	-
Total Revenues	**1,280,932**	**-**	**119,896**	**-**
Expenditures				
Bulletproof	$ 11,531	$ -	$ 11,698	$ -
Click/Ticket	4,229	-	6,000	-
DOJ/JAG	29,001	-	-	-
State DCFA	11,800	-	900	-
State CDOT	8,872	-	3,520	-
PRG Local	4,500	-	-	-
Walmart GOCO	759,440	-	-	-
Wild Healthy	355,141	-	-	-
Places CDHS	46,881	-	-	-
TGYS	44,408	-	-	-
State PSI	5,130	-	-	-
State Mow Down	-	-	97,778	-
Total Expenditures	**1,280,932**	**-**	**119,896**	**-**
Ending Fund Balance	**-**	**-**	**-**	**-**

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 the remaining fund balances are carried over for grants in process at year-end.

ELECTED OFFICIALS RETIREMENT FUND

FUND DETAILS

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**248,699**	**262,825**		**255,625**
Revenues				
Investment Earnings	$ 12,286	$ -	$ 4,784	$ -
Transfers In				
General Fund	$ 47,280	$ 41,760	$ 41,760	$ 41,760
Total Revenues	**59,566**	**41,760**	**46,544**	**41,760**
Expenditures				
Retirement Payments	$ 45,440	$ 48,960	$ 32,740	$ 41,760
Total Expenditures	**45,440**	**48,960**	**32,740**	**41,760**
Total Ending Fund Balance	**262,825**	**255,625**	**-**	**255,625**

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 17, 1986. Subsequent ordinances related to this plan were passed by council on June 3, 2002 (Ordinance #1141) and October 24, 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.

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 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 received an annual transfer of $530,831 from the Water Rights Acquisition Fund to assist with the repayment of the 2017B COPs. In 2024, the 2017B Certificates were fully redeemed, paid and discharged utilizing available funds. Though funded by the General Fund, this debt service information is included within this section for streamlined presentation of debt services information.

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

REVENUE BONDS

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, 2024 follow:

2015 Sales and Use Tax Revenue Bonds

Year	Principal	Interest	Total
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	2,650,000	1,144,375	3,794,375
2029	2,780,000	1,011,875	3,791,875
2030-2034	15,720,000	3,193,500	18,913,500
2035-2036	4,945,000	374,000	5,319,000
Total	**$ 33,275,000**	**$ 9,886,625**	**$ 43,161,625**

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 original interest rate ranges were 2.00% – 5.00%. On March 31, 2022, the City partially refunded these revenue bonds. Remaining annual principal and interest payments are due February and August 1, with the remaining principal maturing August 1, 2026. The interest rate ranges did not change. The City experienced an economic gain of approximately $4,085,839 by completing this refunding activity. Annual debt service requirements to amortize the remaining debt, as of December 31, 2024 follow:

2016 Sales and Use Tax Revenue Bonds

Year	Principal	Interest	Total
2025	1,325,000	135,750	1,460,750
2026	1,390,000	69,500	1,459,500
Total	**$ 2,715,000**	**$ 205,250**	**$ 2,920,250**

2022A Sales and Use Tax Revenue Bonds – On March 31, 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, 2024 follow:

2022A Sales and Use Tax Revenue Bonds

Year	Principal	Interest	Total
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	1,225,000	1,037,628	2,262,628
2029	1,265,000	997,448	2,262,448
2030-2034	6,985,000	4,336,324	11,321,324
2035-2039	8,210,000	3,113,212	11,323,212
2040-2044	9,640,000	1,675,916	11,315,916
2045-2046	4,310,000	213,200	4,523,200
Total	**$ 35,090,000**	**$ 14,715,720**	**$ 49,805,720**

2022B Sales and Use Tax Revenue Bonds – On March 31, 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, 2024 follow:

2022B Sales and Use Tax Revenue Bonds

Year	Principal	Interest	Total
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	2,555,000	1,577,926	4,132,926
2029	2,625,000	1,504,598	4,129,598
2030-2034	14,310,000	6,347,866	20,657,866
2035-2039	16,490,000	4,173,411	20,663,411
2040-2044	19,000,000	1,666,752	20,666,752
Total	**$ 62,230,000**	**$ 20,424,355**	**$ 82,654,355**

2022C Sales and Use Tax Revenue Bonds – On March 31, 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, 2024 follow:

2022C Sales and Use Tax Revenue Bonds

Year	Principal	Interest	Total
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	2,080,000	1,548,261	3,628,261
2029	2,145,000	1,486,485	3,631,485
2030-2034	11,710,000	6,438,515	18,148,515
2035-2039	13,560,000	4,593,254	18,153,254
2040-2044	15,685,000	2,456,784	18,141,784
2045-2046	6,950,000	311,108	7,261,108
Total	**$ 54,425,000**	**$ 22,513,734**	**$ 76,938,734**

FUND DETAILS – REVENUE BONDS

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Revenues				
Series 2014 Sales Tax	$ 114,827	$ -	$ 52,382	-
Series 2015 Sales Tax	55,208	-	24,086	-
Series 2016 Sales Tax	(199)	-	4,540	-
Series 2022A Sales Tax	(19,939)	-	(6,312)	-
Series 2022B Sales Tax	(34,542)	-	(19,373)	-
Series 2022C Sales Tax	(31,695)	-	(17,040)	-
KSS Reimbursement	360,204	331,647	336,084	326,843
Transfer In	13,146,610	13,485,597	10,243,284	13,491,083
Total Available Revenues	**13,590,474**	**13,817,244**	**10,617,650**	**13,817,926**
Expenditures				
Series 2014 Fees	$ 363	$ 363	$ 2,600	$ -
Series 2015 Fees	330	330	330	330
Series 2016 Fees	330	330	-	330
Series 2022A Fees	275	275	275	275
Series 2022B Fees	275	275	425	275
Series 2022C Fees	275	275	275	275
Series 2014 Principal	1,705,000	1,755,000	1,755,000	-
Series 2015 Principal	2,075,000	2,175,000	2,175,000	2,280,000
Series 2016 Principal	915,000	1,260,000	1,260,000	1,325,000
Series 2022A Principal	1,045,000	1,080,000	1,080,000	1,115,000
Series 2022B Principal	-	115,000	115,000	2,350,000
Series 2022C Principal	70,000	75,000	75,000	75,000
Series 2014 Interest	121,350	70,200	70,200	-
Series 2015 Interest	1,715,875	1,612,125	1,612,125	1,503,375
Series 2016 Interest	226,200	198,750	198,750	135,750
Series 2022A Interest	1,220,652	1,186,376	1,186,376	1,150,952
Series 2022B Interest	2,319,234	2,189,695	2,319,234	1,786,001
Series 2022C Interest	2,100,945	2,098,250	2,098,250	2,095,363
Total Expenditures	**13,516,104**	**13,817,244**	**13,948,840**	**13,817,926**

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, 2024 follow:

2017A Certificates of Participation

Year	Principal	Interest	Total
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	1,050,000	766,756	1,816,756
2029	1,100,000	714,256	1,814,256
2030-2034	6,345,000	2,803,150	9,148,150
2035-2037	10,565,000	953,050	11,518,050
Total	**$ 21,970,000**	**$ 7,832,731**	**$ 29,802,731**

FUND DETAILS – CERTIFICATES OF PARTICIPATION

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Expenditures				
Series 2017A Fees	$ 2,420	$ 2,420	$ 2,420	$ 2,420
Series 2017B Fees	2,420	2,420	-	-
Series 2017A Principal	835,000	875,000	-	925,000
Series 2017B Principal	410,105	4,128,756	4,128,505	-
Series 2017A Interest	989,406	956,006	478,003	912,256
Series 2017B Interest	118,768	114,268	109,189	-
Total Expenditures	**2,358,120**	**6,078,870**	**4,718,118**	**1,839,676**

CITY OF COMMERCE CITY

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CAPITAL PROJECT FUNDS

ADOPTED **BUDGET**

CAPITAL PROJECT FUNDS

ADOPTED **BUDGET**

WATER RIGHTS ACQUISITION FUND

FUND DETAIL

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**10,970,938**	**12,330,985**		**12,330,985**
Revenues				
Water Acquisition Fees	$ 1,584,575	$ 1,100,000	$ 1,152,378	$ 1,150,546
Investment Earnings	306,303	-	118,448	-
Transfers In				
Fund Balance	$ -	$ 3,143,024	$ -	$ -
Total Revenues	**1,890,878**	**4,243,024**	**1,270,827**	**1,150,546**
Expenditures				
Water Share Acquisition	$ -	$ -	$ -	$ 1,150,546
Transfer Out				
Transfer to General Fund (Debt)	$ 530,831	$ 4,243,024	$ 4,243,024	$ -
Total Expenditures	**530,831**	**4,243,024**	**4,243,024**	**1,150,546**
Ending Fund Balance				
Committed for Water Rights	$ 6,808,677	$ 6,808,677	$ -	$ 6,808,677
Restricted - Assets Held for Resale	5,522,308	5,522,308	-	5,522,308
Total Ending Fund Balance	**12,330,985**	**12,330,985**	**-**	**12,330,985**

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.

SECOND CREEK DRAINAGE BASIN

FUND DETAIL

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**1,456,365**	**1,560,868**		**1,560,868**
Revenues				
Interest Earnings	$ 72,755	$ -	$ 30,050	$ -
Impact Fees	31,748	-	107,465	-
Total Revenues	**104,503**	**-**	**137,515**	**-**
Expenditures				
Project Expense	$ -	$ -	$ -	$ -
Total Expenditures	**-**	**-**	**-**	**-**
Committed for Capital Outlay	$ 1,557,733	$ 1,557,733	$ -	$ 1,557,733
Restricted for Emergencies	3,135	3,135	-	3,135
Total Ending Fund Balance	**1,560,868**	**1,560,868**	**-**	**1,560,868**

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. This fund will not be used after the 2024 Impact fee updates, remaining funds will be used in the original basin.

THIRD CREEK DRAINAGE BASIN FUND

FUND DETAIL

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**127,576**	**145,565**		**145,565**
Revenues				
Impact Fees	$ 11,116	$ -	$ 38,740	$ -
Interest earnings	6,873	-	3,126	-
Total Revenues	**17,989**	**-**	**41,866**	**-**
Expenditures				
Project Expense	$ -	$ -	$ -	$ -
Total Expenditures	**-**	**-**	**-**	**-**
Ending Fund Balance				
Committed for Capital Outlay	$ 145,025	$ 45,025	$ -	$ 145,025
Restricted for Emergencies	540	540	-	540
Total Ending Fund Balance	**145,565**	**145,565**	**-**	**145,565**

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. This fund will not be used after the 2024 Impact fee updates, remaining funds will be used in the original basin.

BUFFALO RUN TRIBUTARY DRAINAGE BASIN FUND

FUND DETAIL

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**598,301**	**70,100**		**70,100**
Revenues				
Impact Fees	$ 8,417	$ -	$ -	$ -
Interest Earnings	(11,034)	-	1,292	-
Transfers In				
Fund Balance	$ -	$ -	$ -	$ -
Total Revenues	**(2,617)**	**-**	**1,292**	**-**
Expenditures				
Project Expense	$ 584	$ -	$ -	$ -
Transfers Out				
CIP	$ 525,000	$ -	$ -	$ -
Total Expenditures	**525,585**	**-**	**-**	**-**
Ending Fund Balance				
Restricted For Emergencies	$ -	$ -	$ -	$ -
Committed for Capital Outlay	70,100	70,100	-	70,100
Total Ending Fund Balance	**70,100**	**70,100**	**-**	**70,100**

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. This fund will not be used after the 2024 Impact fee updates, remaining funds will be used in the original basin.

IMPACT FEE FUND

FUND DETAIL

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**8,965,881**	**14,804,997**		**14,804,997**
Revenues				
Impact Fees - Parks/Open Space	$ 1,917,650	$ 1,031,574	$ 4,389,623	$ 1,409,285
Impact Fees - Drainage	109,537	-	30,523	-
Impact Fees - Landscape	1,868	-	733	-
Impact Fees - Roads	404,802	-	158,930	-
Impact Fees - Road BD1	311,206	120,000	173,038	179,192
Impact Fees - Road BD2	2,524,522	735,000	2,688,971	1,456,228
Impact Fees - Road BD3	-	-	4,899	4,000
Impact Fees - Road BD4	341,775	35,000	18,336	275,156
Impact Fees - Drainage Irondale	-	-	222,814	-
Impact Fees - Drainage 1st Creek	77,288	12,000	567,522	73,450
Impact Fees - Drainage Henderson	171,647	50,000	238,190	175,540
Impact Fees - Drainage 2nd Creek	325,595	30,000	332,075	317,386
Impact Fees - Drainage 3rd Creek	62,725	5,000	49,120	72,454
Impact Fees - Facilities Gen Gov	-	-	451,490	400,000
Impact Fees - Facilities Police	-	-	1,307,114	900,000
Impact Fees - Facilities PW	-	-	369,491	300,000
Total Revenues	**6,248,616**	**2,018,574**	**11,002,870**	**5,562,691**
Expenditures				
Restricted Impact - Parks/Open Space	$ -	$ 1,031,574	$ -	$ 1,409,285
Restricted Impact - Road BD1	-	120,000	-	179,192
Restricted Impact - Road BD2	-	735,000	-	1,456,228
Restricted Impact - Road BD3	-	-	-	4,000
Restricted Impact - Road BD4	-	35,000	-	275,156
Restricted Impact - Drainage Irondale	-	-	-	-
Restricted Impact - Drainage 1st Creek	-	12,000	-	73,450
Restricted Impact – Drainage Henderson	-	50,000	-	175,540
Restricted Impact - Drainage 2nd Creek	-	30,000	-	317,386
Restricted Impact - Drainage 3rd Creek	-	5,000	-	72,454
Restricted Impact - Facilities Gen Gov	-	-	-	400,000
Restricted Impact - Facilities Police	-	-	-	900,000
Restricted Impact - Facilities PW	-	-	-	300,000
Transfers Out				
CIP Fund - Drainage	94,500	-	-	-
CIP Fund - Roads	315,000	-	1,100,000	-
Total Expenditures	**409,500**	**2,018,574**	**1,100,000**	**5,562,691**
Ending Fund Balance				
Committed- Impact Fees	$ 14,617,539	$ 14,617,539		$ 14,617,539
Restricted	187,458	187,458		187,458
Total Ending Fund Balance	**14,804,997**	**14,804,997**	**-**	**14,804,997**

DESCRIPTION

On May 15th 2023, after a multi-year study of all Commerce City user and impact fees City Council elected to update Commerce City impact fees based on the results of that study. This was done by Resolution 2023-061

Parks/Open Space

The Impact Fee for Parks/Open Space was updated to $7,502 for single family units, $5,698 for multifamily units, $0.23 per square foot of commercial lot area, $0.71 per square foot of office lot area, $0.25 per square foot of industrial 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 CIP 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. With the updated Fees there are now four road benefit districts. (i) District 1 is the area of the northern range west of Highway 2 and north of 80th 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, and (iv) District 4 is all areas south of E 80th Ave and west of Rocky Mountain National Arsenal.

The updated Transportation Impact Fee is $4,842 per house, $2,745 for low-rise multifamily housing, $2,173 for mid-rise multifamily housing or between $3,393-$1,067 per 1,000 square feet of commercial space depending by type in the Northern Range (Benefit districts II, III, IV). In the Core City (Benefit District IV) the Transportation Impact Fee is $2,670 per house, $1,543 for low-rise multifamily housing, $1,187 for mid-rise multifamily housing or between $1,899-$593 per 1,000 square feet of commercial space depending by type. 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. 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. Before this year the city calculated what is charged per unit based on the regional drainage impact fee for that basin. Effective May 1st 2023, the City Council approved a resolution establishing five new drainage basins with unique fees charged per square foot impervious area. Those are First Creek $1.55, Second Creek $0.74, Third creek $0.21, Henderson Creek $0.70, and Irondale Gulch $1.25. Previous fees directed at the old basins will be held until a project can be identified that overlaps both the old and new drainage basin. These funds may be used only for drainage improvements.

Facilities

Along with updating several fees City council imposed new Facilities Impact Fees. These were a Police Facilities Impact Fee, Public Works Impact Fee and a General Government Impact fee. The Police Facilities Fee (per dwelling) for Residential is $2,175 for Single Family and $1,651 for Multifamily. Police Facilities Fee for Nonresidential (per 1,000 square feet) is $208 for Commercial, $638 for Office and $226 for Industrial. The Public Works Facilities Fee (per dwelling) for Residential is $612 for Single Family and $465 for Multifamily. Public Works Facilities Fee for Nonresidential (per 1,000 square feet) is $59 for Commercial, $180 for Office and $64 for Industrial. The General Government Facilities Fee (per dwelling) for Residential is $707 for Single Family and $538 for Multifamily. General Government Facilities Fee for Nonresidential (per 1,000 square feet) is $68 for Commercial, $206 for Office and $73 for Industrial.

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.

COMMERCE CITY/BRIGHTON SCHOOL DISTRICT USE TAX FUND (CC/BSD)

FUND DETAIL

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**822,770**	**897,913**		**897,913**
Revenues				
Investment earnings	$ 40,982	$ -	$ 16,527	$ -
Agreements	34,161	-	-	-
Total Revenues	**75,143**	**-**	**16,527**	**-**
Expenditures				
Project Expense	$ -	$ -	$ -	$ -
Total Expenditures	**-**	**-**	**-**	**-**
Ending Fund Balance	**897,913**	**897,913**		**897,913**
Restricted for Capital Outlay	$ 897,913	$ 897,913	$ -	$ 897,913
Total Ending Fund Balance	**897,913**	**897,913**	**-**	**897,913**

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 IMPROVEMENTS AND PRESERVATION PLAN

ADOPTED **BUDGET**

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

ADOPTED **BUDGET**

CAPITAL EXPENDITURES FUND

As a part of the annual budget process, The City updates the five-year Capital Investment Program (CIP). Approved projects are administered within the Capital Expenditures Fund.

	2023 Actual	2024 Adopted	2025 Budget
Beginning Fund Balance	**130,100,603**	**139,340,437**	**139,340,437**
Revenues			
Transportation Tax	$ 3,262,156	$ 2,829,000	$ 3,362,155
Adams County Open Space	1,198,842	1,046,512	1,235,486
Highway Users Tax	2,148,505	2,135,957	2,150,645
Road and Bridge Tax	903,951	891,024	924,585
Cable Subscribers Fee (PEG)	31,640	37,476	28,456
Fund Balance - Transportation Tax	-	843,500	547,845
Fund Balance - Adams County Open Space	-	243,488	178,514
Fund Balance - HUTF	-	264,043	199,355
Fund Balance - Road and Bridge	-	-	25,415
2K Bond Earnings	2,649,332	-	-
Miscellaneous	1,771,788	-	4,100,000
Transfers In			
General Fund	$ 3,730,739	$ 1,200,000	$ 3,000,000
General Fund IT TIIP	271,717	545,267	707,500
General Fund - 2K fund balance	4,235,500	5,150,000	750,000
General Fund - Indirect Allocation LTC	169,088	182,961	189,933
Conservation Trust Fund	567,000	786,000	1,000,000
IT Retained Earnings	1,300,000	1,800,000	1,575,000
Fleet Retained Earnings	517,000	-	-
Impact Fee Fund (Roads)	315,000	-	-
Impact Fee Fund (Drainage)	94,500	-	-
Solid Waste Management Fund	1,102,500	1,150,000	1,555,000
BRT Drainage Fund	525,000	-	-
Total Revenues	**24,794,258**	**19,105,228**	**21,529,889**
Expenditures			
Appropriated Projects	$ 15,554,424	$ 18,793,767	$ 21,311,500
Transfers Out			
Fund Balance (CIP)	$ -	$ 182,961	$ 189,933
Fund Balance (Road and Bridge)	-	91,024	-
Fund Balance (Channel 8 PEG)	-	37,476	28,456
Total Expenditures	**15,554,424**	**19,105,228**	**21,529,889**
Ending Fund Balance			
Designated Carry-Over	$ 129,882,318	$ 129,882,318	$ 129,882,318
Reserve - Emergency Reserve Fund	9,458,119	9,458,119	9,458,119
Total Ending Fund Balance	**139,340,437**	**139,340,437**	**139,340,437**

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 Investments Program (CIP) planning horizon.

Project	Ongoing Maintenance Costs			
	2026	2027	2028	2029
E 56th Brighton to Hwy 2	$ 10,000	$ 10,000	$ 10,000	$ 10,000
60th Ave/Monaco Traffic Signal Upgrades	-	5,000	5,000	5,000
E 88th Ave (I-76 to Highway 2)	-	-	-	25,000
Rosemary Widening E. 81st to E. 86th	25,000	25,000	25,000	25,000
Bison Ridge Park	-	-	-	200,000
Buffalo Run Drainage Improvements	5,000	5,000	5,000	5,000
Wayfinding Project	-	-	75,000	75,000
Ongoing Maintenance Costs Total	**$40,000**	**$45,000**	**$120,000**	**$345,000**

CAPITAL INVESTMENT PROGRAM

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 maintenance and improvement efforts. As such, the purpose of Commerce City's five-year 2025-2029 Capital Investment Program (CIP) 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 be implemented successfully, producing a five-year CIP is an important milestone for Commerce City. By establishing a five-year plan, the City improves budget certainty, advances strategic goals and initiatives, communicates priorities to residents and other stakeholders, and systematically manages a robust project portfolio. This section provides background information on the CIP, plan definitions, process, and project specific information by year and funding source. Intended to be a working document, the five-year CIP will undergo regular updates based on changing priorities and feedback from City Council.

A capital improvement is a project or effort that acquires, maintains, improves, or constructs a capital asset such as buildings, streets, bridges, bike lanes, parks and playgrounds, public art, or other real property of a permanent nature. Capital assets typically have a lifecycle of fifteen years or more and non-recurring expenses in excess of $50,000. Department 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 CIP.

The City maintains over 260 miles of streets with bridges, traffic signals, bike lanes, and sidewalks and 840 acres of parks and open space. Capital improvement projects have the potential to provide jobs and spur economic growth. Infrastructure projects can be used to drive job creation which helps to offset losses in other sectors, stem high unemployment, and create economic activity.

CIP FRAMEWORK

The Capital Investment Program (CIP) seeks to:

- To promote a holistic view of the City’s CIP projects (current and future) by summarizing project data in a logical manner that also clarifies what projects are funded or unfunded. Projects that are funded are included in the Five-Year CIP, while projects that are unfunded are included in the Horizon Projects List
- To streamline the capital project framework and make it easier to understand and maintain, reducing the number of capital project categories from three (Preservation, Operations, and Traditional) to two (Capital Maintenance and Capital Improvements) with one subcategory under Capital Maintenance (Preventative Maintenance). This simplified framework is defined in more detail below.

PROJECT CATEGORIZATION

The CIP Team categorized all 2025 Capital Projects into the following CIP Framework categories:

1. **Capital Maintenance Projects:** Related to the maintenance or replacement of existing City assets needed to meet regulatory or operational requirements. Examples of projects in this category include pavement management, replacement or installation of traffic signals, bridge replacements, emergency warning towers, sidewalk connections, drainage/water quality, and studies/assessments. Capital Maintenance is large and costly enough to be broken down into the following sub-categories:

    - **1(a) Preventative Maintenance** – Related to annual (recurring) capital maintenance needs. This project funding is needed to maintain baseline levels of service. If funding were reduced in this area, reductions in levels of service would need to occur.

    - **1(b) Periodic Maintenance** – Related to less frequent, non-annual capital maintenance needs.

2. **Capital Improvement Projects:** Related to the construction of new capital infrastructure or significant additions or alterations to existing City assets that are beyond the scope of capital maintenance. Examples of projects in this category include new or expanded 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 CIP:

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.

PLANNING PROCESS

The CIP process team was assembled by the City Manager to update and improve the City's capital program. The team first met in February 2025 and continued to meet throughout the year. At the start of each annual capital budget process, the Finance Department determines projected revenues and unbudgeted reserves, confirms the total needed for financial obligations, and sets annual capital maintenance targets. City departments then manage an internal process to define capital improvement needs and submit capital maintenance budgets and project requests to the

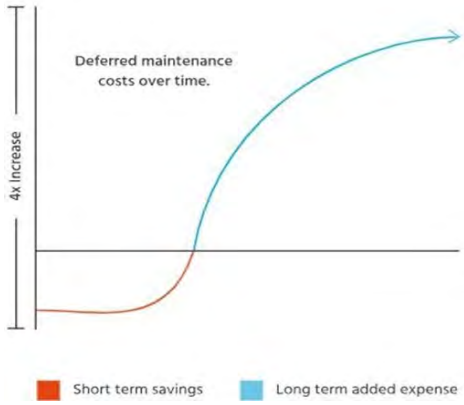
Finance Department. The City's cross-departmental CIP team evaluates project requests based on the CIP project evaluation and scoring process.

Step 1: Project Categorization – The CIP Team categorized all 2025 Capital Projects into the CIP Framework categories;

- 1(a) – Preventative Maintenance
- 1(b) – Periodic Maintenance
- 2 – Capital Improvement

Step 2: Development of "Tier 1" Projects – The CIP Team confirmed the list of 1(a) – Preventative Maintenance Projects. These projects are viewed as the highest priority and most important projects to fund for multiple reasons:

- Deferred Maintenance: Delaying these projects would significantly increase the cost of returning City assets to acceptable maintenance standards (prevention is cheaper than the cure). It is important to place a higher priority on "maintaining existing" prior to "adding new." Preventative maintenance avoids more costly repair projects later and extends the useful lives of assets. An example of this is mill and overlay projects, which are many times cheaper than street reconstruction and extend the lives of existing roads.
- Efficient Use of Funding: Well-supported annual maintenance programs allow funding and resources to be directed towards the greatest needs, which are impacted by safety, high visibility, and level of use, among other concerns. An example of this is keeping major arterial roads in good condition.
- Financial Baseline: Separating these projects allows the City to see actual costs to maintain current assets. Knowing new capital improvements lead to more street miles, right-of-way, parks, and/or facilities to maintain, it is beneficial to have a good baseline regarding existing capital maintenance needs to help determine the viability and affordability of new capital projects. An important question is – If we can't afford to maintain what we have, should we be building more?
- Decreases Unplanned Downtime: Preventative Maintenance decreases the need for unpopular and long-term road, facility, or park closures that are very visible to the communities they serve.



Given the high priority placed on 1(a) – Preventative Maintenance Projects, the CIP Team labeled this category of projects "Tier 1" to emphasize their importance. The CIP Team views these projects to be of such high importance and recommends that these projects be funded first, above all other projects. These projects are listed below:

Project Name	2025
Bridge Maintenance	200,000
Concrete Flatwork	600,000
Core City Improvements	270,000
Crack Repair Program	750,000
Long Lane Striping	172,500
O&M Facility Capital	680,000
Pavement Management	4,000,000
Railroad Crossing Replacement	270,000
Sidewalk Repair	250,000
Street Reconstruction	550,000
Traffic Calming	37,500
Traffic Signal Maintenance	780,000
PRG Preservation	2,414,000
Total 1(a)-Preventative Maintenance Projects	**$ 10,974,000**

Step 3: Project Scoring – After identifying 1(a) – Preventative Maintenance projects, all remaining 1(b) – Periodic Maintenance and 2 – Capital Improvement Projects were scored based on established criteria and weighted value. The CIP Team recognized the need to evaluate Periodic Maintenance differently than Capital Improvements and established criteria specific to each of these two project categories.

1(b) – Periodic Maintenance Projects were evaluated and scored according to the project criteria and weighted values detailed below:

CIP Annual Capital Maintenance Matrix

	Criteria	Definition	Weighted Value
A	Obligations & Commitments (Federal/State/Local Mandate or Other Legal Obligation or related to Regional Partnership)	**Factor 1:** Completion of project is mandated by federal/state/local law or some other form of legal obligation (settlement, contractual obligation, etc.); Mandated project equals a 5, non-mandated project equals a 0 **Factor 2:** Formal commitment made to a regional partner (federal, state or local jurisdiction) via an Intergovernmental Agreement (IGA) or similar action; Existing IGA or similar action equals a 5, no IGA or similar action equals a 0 **(if either Factor is met, enter a 5; if neither is met, enter a 0)**	**30%**
B	Grant or Other External Revenue Award	Project has grant or other external revenue associated with it; Existing grant/external funding award equals a 5, strong likelihood of award equals a 3, moderate likelihood a 1, and no likelihood equals a 0 (if an anticipated grant does not come to fruition, the associated project may be re-prioritized)	**20%**
C	Maintenance of Existing Capital Infrastructure	Project represents an annual maintenance program required to maintain existing capital infrastructure - not a new project or other enhancement; Existing annual maintenance program (previously included in 2018-2027 CIP) equals a 5, new annual maintenance program equals a 3, does not relate to an annual maintenance program equals a 0	**20%**
D	Public Safety	Degree to which project relates to public safety (reduces risk, prevents injury, reduces liability, promotes safety of individuals within the community)	**15%**
E	Shovel Readiness	Level of readiness to commence project; Shovel ready (dig today) equals a 5, planning & design complete equals a 3, project in concept only equals a 1	**10%**
F	Cost of Deferral	Postponing of necessary maintenance work and repairs. It commonly occurs due to a lack of budget or staffing resources needed to complete maintenance repairs. (If the cost to deferral will	**5%**

2) Capital Improvement Projects were evaluated and scored according to the criteria and weighted values detailed below:

CIP Capital Improvement Matrix

	Criteria	Definition	Weighted Value
A	Obligations & Commitments (Federal/State/Local Mandate or Other Legal Obligation or related to Regional Partnership)	**Factor 1:** Completion of project is mandated by federal/state/local law or some other form of legal obligation (settlement, contractual obligation, etc.); Mandated project equals a 5, non-mandated project equals a 0 **Factor 2:** Formal commitment made to a regional partner (federal, state or local jurisdiction) via an Intergovernmental Agreement (IGA) or similar action; Existing IGA or similar action equals a 5, no IGA or similar action equals a 0 **(if either Factor is met, enter a 5; if neither is met, enter a 0)**	**30%**
B	Grant or Other External Revenue Award	Project has grant or other external revenue associated with it; Existing grant/external funding award equals a 5, strong likelihood of award equals a 3, moderate likelihood a 1, and no likelihood equals a 0 (if an anticipated grant does not come to fruition, the associated project may be re-prioritized)	**20%**
C	Maintenance of Existing Capital Infrastructure	Project represents an annual maintenance program required to maintain existing capital infrastructure - not a new project or other enhancement; Existing annual maintenance program (previously included in 2018-2027 CIP) equals a 5, new annual maintenance program equals a 3, does not relate to an annual maintenance program equals a 0	**20%**
D	Public Safety	Degree to which project relates to public safety (reduces risk, prevents injury, reduces liability, promotes safety of individuals within the community)	**15%**
E	Shovel Readiness	Level of readiness to commence project; Shovel ready (dig today) equals a 5, planning & design complete equals a 3, project in concept only equals a 1	**10%**
F	Cost of Deferral	Postponing of necessary maintenance work and repairs. It commonly occurs due to a lack of budget or staffing resources needed to complete maintenance repairs. (If the cost to deferral will	**5%**
G	Equity/Quality of Life	Degree to which project relates to equity/quality of life within the community; enhances the equity/quality of life for Entire City equals a 5, Quadrant/Ward equals a 3, and a neighborhood equals a 1	**5%**
H	Impact on Operations Budget	New construction or major improvements do require some additional operating costs. No cost to operational budget equals a 5, Impact can be absorbed by current budget, needs additional budget equals a 0)	**5%**

The CIP Team evaluated and scored all 1(b) and 2 projects. Scoring Results are below:

Project Name	Score	Project Name Continued	Score Cont.
E 56th Brighton to Hwy 2	3.93	Traffic Signal Damper Installation	2.205
Irondale Regional Drainage	3.915	E 96th Ave (I-76 to Heinz Way)	2.2
Rosemary Pond	3.79	South Platte Outfall	2.18
Fairfax Park Drainage Reconstruction	3.68	Ivy Street Reconstruction	1.91
Chambers Road Improvements (E 105th to E 116th)	3.53	E 112th Ave Widening (Potomac to Chambers)	1.705
Railroad Grade Separation Feasibility Study	3.285	E 104th Ave Median Landscaping	1.7
60th Ave/Monaco Traffic Signal Upgrades	3.275	E 96th Ave - Eagle Creek Pkwy to Chambers Rd	1.685
Buffalo Run Golf Course Drainage Improvements	3.235	South Platte Sand Creek Bank Stabilization	1.67
Intelligent Transportation System (ITS) Master Plan	3.175	E 112th Ave Widening (US85 to Havana)	1.65
Traffic Signal Installations	3.075	MSC Access and Parking Areas	1.625
Turnberry Lift Station	3.065	Parkway Dr/Eagle Point Pedestrian Crossing Improvements	1.61
Wayfinding	3.055	Chambers Road Improvements (E 96th to 103rd)	1.595
Drainage Master Plan	2.99	High Plains Parkway	1.525
E 64th Ave/Old Mill Rd	2.915	Intersection Traffic Improvements	1.495
Traffic Signal Central Upgrades	2.875	E 104th Ave to WB 1-76 Ramp	1.45
Yosemite Extension over O'Brian Canal	2.845	E 107th Ave and Troy Drainage Improvements	1.445
York St Bridge Replacement	2.43	E 120th Ave and Parkway Regional Retention Pond	1.395
104th Avenue - S Platte River to US 85	2.37	First Creek E 96th Peoria St. Maul Reservoir	1.38
Tower Road Widening	2.3	**Selected Project**	

ANNUAL UPDATES

The Five-Year CIP is a long-range planning document, with the information included herein subject to change. The intent of the CIP is to align capital expenditures with citywide goals and initiatives. It also serves as an educational tool to share forecasts of expected citywide capital revenues, an overview of the allocation of capital expenditures, and highlights capital project needs beyond annual funding. Each year, the Finance Department facilitates the annual budget process, which includes refining projected revenues based on the most recent historical data and economic conditions. Throughout the year, members of the general public, City Council, and City staff will identify projects that need to be considered for funding. The CIP 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.

The intent is to align annual investments with the long-term vision for growth and development in Commerce City. For those needs beyond the capacity of annual capital revenues, the City will continue to pursue other financial tools. The Five-Year CIP serves as a foundational document when developing project lists for consideration for general obligation bonds, revenue bonds, or seeking grants. The lists of deferred discretionary capital projects will be updated periodically through the annual capital improvement budget process, as well as through future Five-Year Plan updates.

FUNDING SOURCES

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

General Fund Transfers
2K
Highway User Tax
County Shared Revenues
- Road and Bridge (Mill Levy)
- Open Space Tax
- Transportation Tax (Sales tax)

Conservation Trust Fund (Lottery)
Impact Fees (Park, Road, Drainage)
Water Acquisition Fund
Solid Waste Fees
Tax Increment Financing
Internal Service Funds Retained Earnings (IT, Fleet, Facilities)

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

The 2025-2029 CIP followed a conservative funding approach by 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 CIP was developed. The plan 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 CIP 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 2025-2029 CIP 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. Projects scheduled in 2025 through 2028 are subject to change during each budget cycle.

CAPITAL INVESTMENT PROGRAM

FIVE-YEAR CIP

Ref #	Project Name	2025	2026	2027	2028	2029	Total	Cat
1	E 56th Brighton to Hwy 2	1,250,000	-	-	-	-	$1,250,000	2
2	60th Ave/Monaco Traffic Signal Upgrades	30,000	145,000	-	-	-	$175,000	2
3	E 88th Ave (I-76 to Highway 2)	-	5,000,000	7,500,000	7,500,000	-	$20,000,000	2
4	Bridge Maintenance	200,000	200,000	200,000	200,000	300,000	$1,100,000	1(a)
5	Chambers Road Improvements (E 105th to E 116th)	4,100,000	2,000,000	10,250,000	10,500,000	8,200,000	$35,050,000	2
6	Concrete Flatwork	600,000	295,000	310,000	325,000	400,000	$1,930,000	1(a)
7	Core City Improvements	270,000	280,000	290,000	300,000	350,000	$1,490,000	1(a)
8	Crack Repair Program	750,000	500,000	500,000	500,000	500,000	$2,750,000	1(a)
9	Fairfax Park Drainage Reconstruction	250,000	2,400,000	2,100,000	-	-	$4,750,000	2
10	Intelligent Transportation System (ITS) Master Plan	125,000	150,000	-	-	-	$275,000	2
11	Irondale Regional Drainage	700,000	700,000	700,000	-	-	$2,100,000	2
12	Long Lane Striping	172,500	180,000	187,500	195,000	250,000	$985,000	1(a)
13	O&M Facility Capital	680,000	750,000	750,000	750,000	750,000	$3,680,000	1(a)
14	Pavement Management	4,000,000	3,100,000	3,200,000	3,400,000	3,500,000	$17,200,000	1(a)
15	Railroad Crossing Replacement	270,000	280,000	290,000	300,000	350,000	$1,490,000	1(a)
16	Railroad Grade Separation Feasibility Study	100,000	100,000	-	-	-	$200,000	2
17	Rosemary Widening E. 81st to E. 86th	250,000	-	-	-	-	$250,000	2
18	Sidewalk Connectivity	250,000	250,000	250,000	250,000	250,000	$1,250,000	1(a)
19	Street Reconstruction	550,000	575,000	600,000	625,000	700,000	$3,050,000	1(a)
20	Traffic Calming	37,500	40,000	42,500	45,000	75,000	$240,000	1(a)
21	Traffic Signal Maintenance	780,000	805,000	690,000	690,000	750,000	$3,715,000	1(a)
22	Bison Ridge Park	-	-	500,000	7,000,000	-	$7,500,000	2
23	Buffalo Run Golf Course Drainage Improvements	500,000	-	-	-	-	$500,000	2
24	PRG Preservation	2,414,000	798,600	846,175	488,125	335,500	$4,882,400	1(a)
25	Wayfinding Project	750,000	500,000	250,000	-	-	$1,500,000	2
26	Technology Infrastructure Improvement Program	2,282,500	-	-	-	-	$2,282,500	2
	Grand Total	**21,311,500**	**19,048,600**	**29,456,175**	**33,068,125**	**16,710,500**	**119,594,900**	

Totals by Project Category:						
Total - 1(a) - Preventative Maintenance	10,974,000	8,053,600	8,156,175	8,068,125	8,510,500	43,762,400
Total - 1(b) - Periodic Maintenance	-	-	-	-	-	-
Total - 2 - Capital Improvement	10,337,500	10,995,000	21,300,000	25,000,000	8,200,000	75,832,500
Grand Total	$21,311,500	$19,048,600	$29,456,175	$33,068,125	$16,710,500	$119,594,900

E 56th Ave - Brighton to Highway 2

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *2. Capital Improvements*
New World Account: *n/a*
Ward: *1*
Anticipated Start Date: *12/1/2024*
Anticipated Completion Date: *7/1/2025*

Project Description:

This project widens and improves E 56th Avenue from Brighton Road to Highway 2. The preliminary design has been completed. Funding was originally provided through Cinderella Bond funding, but costs are anticipated to be greater than initially estimated.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2025		1,250,000				$ 1,250,000
2026						$ -
2027						$ -
2028						$ -
2029						$ -
Total	$ -	$ 1,250,000	$ -	$ -	$ -	$ 1,250,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025		140,000		1,110,000		$ 1,250,000
2026						$ -
2027						$ -
2028						$ -
2029						$ -
Total	$ -	$ 140,000	$ -	$ 1,110,000	$ -	$ 1,250,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025		5,000	5,000		$ 10,000	0.00
2026		5,000	5,000		$ 10,000	0.00
2027		5,000	5,000		$ 10,000	0.00
2028		5,000	5,000		$ 10,000	0.00
2029		5,000	5,000		$ 10,000	0.00
Total	$ -	$ 25,000	$ 25,000	$ -	$ 50,000	0.00

60th Avenue/Monaco Traffic Signal Upgrades

Strategic Plan Initiative

1. Promote traffic safety and reduce congestion through improved technology and management

Department: *Public Works*
Project Category: *2. Capital Improvement*
New World Account: *395-15-750-307*
Ward: *II*
Anticipated Start Date: *1/15/2025*
Anticipated Completion Date: *12/15/2026*

Project Description:

Complete upgrades to the existing traffic signal at 60th Avenue/Monaco Street. The upgrades will include replacement of the caisson at the NW corner/pole replacement, new conductors, video detection system, addition of a protected NB left turn signal phase and controller upgrade. The lane configuration is currently constructed to allow a separate NB left turn lane with a protected phase. The installation of full detection system will improve traffic operational efficiency and allow implementation of a separate pedestrian phase that will allow pedestrians to cross while all vehicle movements are held in red.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2025			30,000			$ 30,000
2026			145,000			$ 145,000
2027						$ -
2028						$ -
2029						$ -
Total	$ -	$ -	$ 175,000	$ -	$ -	$ 175,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025		30,000				$ 30,000
2026					145,000	$ 145,000
2027						$ -
2028						$ -
2029						$ -
Total	$ -	$ 30,000	$ -	$ -	$ 145,000	$ 175,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027			5,000		$ 5,000	0.00
2028			5,000		$ 5,000	0.00
2029			5,000		$ 5,000	0.00
Total	$ -	$ -	$ 15,000	$ -	$ 15,000	0.00

E 88th Ave (I-76 to Highway 2)

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *2. Capital Improvements*
New World Account: *395-15-750-370*
Ward: *1*
Anticipated Start Date: *TBD*
Anticipated Completion Date: *12/31/2028*

Project Description:

This project improves E 88th Ave from I-76 to Highway 2 and Rosemary Street from E 86th to E 88th. The project design is complete and there is sufficient funding for ROW acquisition and Phase 1 (western end). The City has applied for grant funding. This request would fund construction of Phases 2 (2025 request) and 3 (2026 request) in the absence of a successful grant award.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2025						$ -
2026					5,000,000	**$ 5,000,000**
2027					7,500,000	**$ 7,500,000**
2028					7,500,000	**$ 7,500,000**
2029						$ -
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000,000**	**$ 20,000,000**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025						$ -
2026				5,000,000		**$ 5,000,000**
2027				7,500,000		**$ 7,500,000**
2028				7,500,000		**$ 7,500,000**
2029						$ -
Total	**$ -**	**$ -**	**$ -**	**$ 20,000,000**	**$ -**	**$ 20,000,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029		10,000	15,000		**$ 25,000**	0.00
Total	**$ -**	**$ 10,000**	**$ 15,000**	**$ -**	**$ 25,000**	**0.00**

Bridge Maintenance

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *1(a). Preventative Maintenance*
New World Account: *395-15-750-336*
Ward: *I, II, III, & IV*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*

Project Description:

Annual bridge maintenance project which identifies routine, preventive, and corrective maintenance procedures for bridges. This ongoing budgeted program focuses on bridge maintenance recommended by CDOT's bi-annual inspections.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Road and Bridge	Solid Waste	Total
2025				200,000		$ 200,000
2026				200,000		$ 200,000
2027				200,000		$ 200,000
2028				200,000		$ 200,000
2029			300,000			$ 300,000
Total	**$ -**	**$ -**	**$ 300,000**	**$ 800,000**	**$ -**	**$ 1,100,000**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				200,000		$ 200,000
2026				200,000		$ 200,000
2027				200,000		$ 200,000
2028				200,000		$ 200,000
2029				300,000		$ 300,000
Total	**$ -**	**$ -**	**$ -**	**$ 1,100,000**	**$ -**	**$ 1,100,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00**

Chambers Road Improvements (E 105th to E 116th)

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *2. Capital Improvements*
New World Account: *395-15-750-317*
Ward: *3 & 4*
Anticipated Start Date: *TBD*
Anticipated Completion Date: *12/31/2026*

Project Description:

This project widens Chambers Road from E 115th (King Soopers entrance) to E 116th to a 4-lane, median divided section - matching the segments ot the north and the south. New or upgraded traffic signals will be installed at E 112th Ave and Heartland Drive and the bridge over Second Creek will be replaced.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Grant Funding	Solid Waste	Total
2025				4,100,000		$ 4,100,000
2026	2,000,000					$ 2,000,000
2027	10,250,000					$ 10,250,000
2028	10,500,000					$ 10,500,000
2029	8,200,000					$ 8,200,000
Total	$ 30,950,000	$ -	$ -	$ 4,100,000	$ -	$ 35,050,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025			250,000	3,850,000		$ 4,100,000
2026				2,000,000		$ 2,000,000
2027				10,250,000		$ 10,250,000
2028				10,500,000		$ 10,500,000
2029				8,200,000		$ 8,200,000
Total	$ -	$ -	$ 250,000	$ 34,800,000	$ -	$ 35,050,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Concrete Flatwork

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *1(a). Preventative Maintenance*
New World Account: *395-15-750-329*
Ward: *I, II, III, & IV*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*

Project Description:

Annual program to evaluate and replace substandard concrete, including broken sidewalk, curb, gutter, and concrete pavement panels.

The Core City Improvements project supplements this program each year and contributes to pavement maintenance, missing sidewalks, and drainage improvements within the Core City area of Commerce City.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Road and Bridge	Solid Waste	Total
2025	320,000	280,000				$ 600,000
2026				195,000	100,000	$ 295,000
2027		310,000				$ 310,000
2028		325,000				$ 325,000
2029			400,000			$ 400,000
Total	$ 320,000	$ 915,000	$ 400,000	$ 195,000	$ 100,000	$ 1,930,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				600,000		$ 600,000
2026				295,000		$ 295,000
2027				310,000		$ 310,000
2028				325,000		$ 325,000
2029				400,000		$ 400,000
Total	$ -	$ -	$ -	$ 1,930,000	$ -	$ 1,930,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Core City Improvements

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *1(a). Preventative Maintenance*
New World Account: *395-15-750-324*
Ward: *I & II*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*

Project Description:

This annual capital maintenance program funds improvements within the Core City. These improvements include pavement mill and overlay, street reconstruction, concrete repair and sidewalk extensions among other items.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Road and Bridge	Solid Waste	Total
2025		270,000				$ 270,000
2026		280,000				$ 280,000
2027		290,000				$ 290,000
2028		300,000				$ 300,000
2029		350,000				$ 350,000
Total	$ -	$ 1,490,000	$ -	$ -	$ -	$ 1,490,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				270,000		$ 270,000
2026				280,000		$ 280,000
2027				290,000		$ 290,000
2028				300,000		$ 300,000
2029				350,000		$ 350,000
Total	$ -	$ -	$ -	$ 1,490,000	$ -	$ 1,490,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Crack Repair Program

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *1(a). Preventative Maintenance*
New World Account: *395-15-750-353*
Ward: *I, II, III, & IV*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*

Project Description:

This annual program repairs transverse cracks in asphalt pavement throughout the City. Fixing cracks can lengthen the lifespan of pavement reducing the need for a full repaving of the street.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Road and Bridge	Solid Waste	Total
2025	250,000			500,000		$ 750,000
2026				500,000		$ 500,000
2027				500,000		$ 500,000
2028				500,000		$ 500,000
2029				500,000		$ 500,000
Total	$ 250,000	$ -	$ -	$ 2,500,000	$ -	$ 2,750,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				750,000		$ 750,000
2026				500,000		$ 500,000
2027				500,000		$ 500,000
2028				500,000		$ 500,000
2029				500,000		$ 500,000
Total	$ -	$ -	$ -	$ 2,750,000	$ -	$ 2,750,000

Estimated Initial Operations & Maintenance Impact

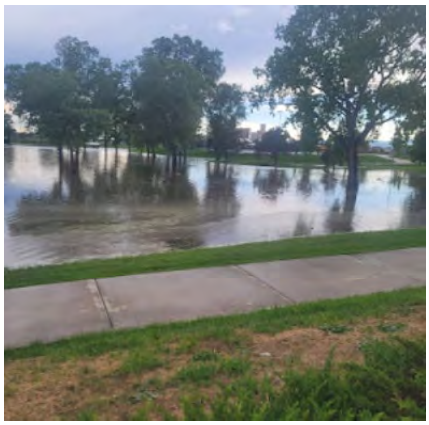
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Fairfax Park Drainage Reconstruction

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *2. Capital Improvement*
New World Account: *395-15-750-372*
Ward: *I*
Anticipated Start Date: *TBD*
Anticipated Completion Date: *12/1/2026*



Project Description:

This project initiates infrastructure improvements, through implementation for the joint City/ Mile High Flood District drainage study to analyze design and construct improvement to the outfall from Fairfax Park to the South Platte River.

Design of the project is currently underway and is expected to be completed in 2027.

Funding Sources

Year	General Fund	Solid Waste	Road & Bridge	Impact Fee	2K	Total
2025		250,000				$ 250,000
2026	2,400,000					$ 2,400,000
2027		1,500,000	600,000			$ 2,100,000
2028						$ -
2029						$ -
Total	**$ 2,400,000**	**$ 1,750,000**	**$ 600,000**	**$ -**	**$ -**	**$ 4,750,000**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025		250,000				$ 250,000
2026			200,000	2,200,000		$ 2,400,000
2027				2,100,000		$ 2,100,000
2028				-		$ -
2029						$ -
Total	**$ -**	**$ 250,000**	**$ 200,000**	**$ 4,300,000**	**$ -**	**$ 4,750,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00**

Intelligent Transportation System (ITS) Master Plan Development

Strategic Plan Initiative

1.6 Promote traffic safety and reduce congestion through improvemed technology and management

Department: *Public Works*
Project Category: *2. Capital Improvement*
New World Account: *010-15-409-602*
Ward: *City Wide*
Anticipated Start Date: *6/1/2025*
Anticipated Completion Date: *9/1/2026*

Project Description:

Development of an ITS Master Plan. The Plan would include an audit of the existing fiber backbone and a preliminary plan for fiber backbone extension projects. Beyond the fiber audit, this plan would also include recommendations for upgrading the fiber system from the current daisy chain configuration to a new configuration that provides redundancy. The plan will also identify future improvements that will be needed to ensure that the City's ITS infrastructure is positioned to integrate with future technologies including driverless vehicles and vehicle to infrastructure communications.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2025				125,000		$ 125,000
2026				150,000		$ 150,000
2027						$ -
2028						$ -
2029						$ -
Total	$ -	$ -	$ -	$ 275,000	$ -	$ 275,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025	125,000					$ 125,000
2026	150,000					$ 150,000
2027						$ -
2028						$ -
2029						$ -
Total	$ 275,000	$ -	$ -	$ -	$ -	$ 275,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Irondale Regional Drainage

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *2. Capital Improvement*
New World Account: *395-15-750-326*
Ward: *I & II*
Anticipated Start Date: *10/1/2023*
Anticipated Completion Date: *10/31/2027*

Project Description:

This capital improvement program provides funds to acquire property, design and construct drainage infrastructure to support improving the Irondale area and implement the Irondale Neighborhood and Infrastructure Plan

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2025			700,000			$ 700,000
2026		700,000				$ 700,000
2027			700,000			$ 700,000
2028						$ -
2029						$ -
Total	$ -	$ 700,000	$ 1,400,000	$ -	$ -	$ 2,100,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				700,000		$ 700,000
2026				700,000		$ 700,000
2027				700,000		$ 700,000
2028				-		$ -
2029				-		$ -
Total	$ -	$ -	$ -	$ 2,100,000	$ -	$ 2,100,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2024					$ -	0.00
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Long Lane Striping

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *1(a). Preventative Maintenance*
New World Account: *395-15-750-338*
Wards: *I , II, III, IV*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*

Project Description:

This is an annual capital maintenance program to re-stripe pavement marking on all collector and arterial roadways in the City. The program promotes safety by clearly delineating lanes, turn lanes, crosswalks, etc.

Funding Sources

Year	General Fund	Transportation Tax	Solid Waste	HUTF	2K	Total
2025		100,000	72,500			$ 172,500
2026			180,000			$ 180,000
2027		100,000	87,500			$ 187,500
2028		100,000	95,000			$ 195,000
2029				250,000		$ 250,000
Total	$ -	$ 300,000	$ 435,000	$ 250,000	$ -	$ 985,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				172,500		$ 172,500
2026				180,000		$ 180,000
2027				187,500		$ 187,500
2028				195,000		$ 195,000
2029				250,000		$ 250,000
Total	$ -	$ -	$ -	$ 985,000	$ -	$ 985,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

O&M Facility Capital

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *1(a). Preventative Maintenance*
New World Account: *395-15-750-301*
Ward: *All*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*

Project Description:

Various facilities improvement projects at various City buildings/facilities scheduled for 2023 (from McKinstry Facility Condition Assessments conducted in 2021). In 2021 the Facilities Division contracted with a professional facilities management consultant to conduct comprehensive facility condition assessments of all City facilities. The assessments resulted in estimated yearly facility component replacements costs for 10 successive years (2021-2030). Projects were identified and subsequently prioritized for 2023 replacements/projects. The lack of comprehensive assessments and proactive facility component replacements in the past resulted in a significant number of projects at a substantial cost to be needed in a condensed time frame. Continued on-going repair and replacement of all facility components as identified and scheduled in accordance with the comprehensive facility condition assessments will help to maintain a reasonable and manageable number of projects in a given year and further help prevent, to the greatest extent possible, substantial and costly projects all being needed simultaneously/condensed time frame. In addition, the overall condition and functionality of all City facilities will remain at desired/appropriate levels.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Road and Bridge	Impact Fee	Total
2025	680,000					$ 680,000
2026	750,000					$ 750,000
2027	750,000					$ 750,000
2028	750,000					$ 750,000
2029	750,000					$ 750,000
Total	$ 3,680,000	$ -	$ -	$ -	$ -	$ 3,680,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025					680,000	$ 680,000
2026					750,000	$ 750,000
2027					750,000	$ 750,000
2028					750,000	$ 750,000
2029					750,000	$ 750,000
Total	$ -	$ -	$ -	$ -	$ 3,680,000	$ 3,680,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Pavement Management

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *1(a). Preventative Maintenance*
New World Account: *395-15-750-303*
Ward: *I, II, III, & IV*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*

Figure 1-2 - The Pavement Management Process

Project Description:

Annual roadway maintenance project which identifies routine, preventive, and corrective maintenance procedures for asphalt pavement. This multi-year budgeted program focuses on roadways with a pavement condition index less than 70.

The Core City Improvements project supplements this program each year and contributes to the pavement maintenance, missing sidewalks, and drainage improvements within the Core City area of Commerce City.

Mill and Overlay

Crack Sealing/Filling

Micro surfacing Application

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Road and Bridge	Solid Waste	Total
2025	1,000,000		2,300,000		700,000	$ 4,000,000
2026		600,000	2,500,000			$ 3,100,000
2027		1,200,000	2,000,000			$ 3,200,000
2028		400,000	2,300,000		700,000	$ 3,400,000
2029		2,000,000	1,000,000		500,000	$ 3,500,000
Total	$ 1,000,000	$ 4,200,000	$ 10,100,000	$ -	$ 1,900,000	$ 17,200,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				4,000,000		$ 4,000,000
2026				3,100,000		$ 3,100,000
2027				3,200,000		$ 3,200,000
2028				3,400,000		$ 3,400,000
2029				3,500,000		$ 3,500,000
Total	$ -	$ -	$ -	$ 17,200,000	$ -	$ 17,200,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Railroad Crossing Replacement

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *1(a). Preventative Maintenance*
New World Account: *395-15-750-342*
Ward: *I, II, & III*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*

Project Description:

Annual funding to replace railroad crossings throughout the City. The City has numerous railroad crossings, including approximately twenty over the main lines of either the Union Pacific Railroad or BNSF Railway. This program funds the City's share - 50% - of the repair cost of the crossings. Each year the City coordinates with the railroads to repair and replace the crossing to enhance safety.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Road and Bridge	Solid Waste	Total
2025					270,000	$ 270,000
2026					280,000	$ 280,000
2027					290,000	$ 290,000
2028					300,000	$ 300,000
2029					350,000	$ 350,000
Total	$ -	$ -	$ -	$ -	$ 1,490,000	$ 1,490,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				270,000		$ 270,000
2026				280,000		$ 280,000
2027				290,000		$ 290,000
2028				300,000		$ 300,000
2029				350,000		$ 350,000
Total	$ -	$ -	$ -	$ 1,490,000	$ -	$ 1,490,000

Estimated Initial Operations & Maintenance Impact

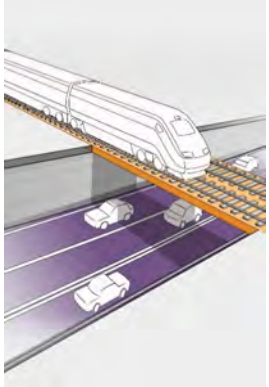
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2024					$ -	0.00
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Railroad Grade Separation Feasibility Study

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *2. Capital Improvement*
New World Account: *010-15-409-602*
Ward: *I and III*
Anticipated Start Date: *6/1/2025*
Anticipated Completion Date: *12/1/2026*



Project Description:

Complete a feasbility study to identify potential railroad grade separation options for Union Pacific Railroad crossings on the 96th Avenue and 104th Avenue corridors and the BNSF crossing of 104th.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2025				100,000		$ 100,000
2026				100,000		$ 100,000
2027						$ -
2028						$ -
2029						$ -
Total	$ -	$ -	$ -	$ 200,000	$ -	$ 200,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025	100,000					$ 100,000
2026	100,000					$ 100,000
2027						$ -
2028						$ -
2029						$ -
Total	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Rosemary Widening - E 81st to E 86th

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *2. Capital Improvements*
New World Account: *395-15-750-330*
Ward: *1*
Anticipated Start Date: *10/1/2023*
Anticipated Completion Date: *7/30/2025*

Project Description:

This project will improve Rosemary Street from E 81st to E 86th Ave. Funding has been appropriated for construction. This request is for funding to purchase the pond site at E 83rd and Quebec from South Adams County Water and Sanitation District.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2025					250,000	$ 250,000
2026						$ -
2027						$ -
2028						$ -
2029						$ -
Total	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025					250,000	$ 250,000
2026						$ -
2027						$ -
2028						$ -
2029						$ -
Total	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026		10,000	15,000		$ 25,000	0.00
2027		10,000	15,000		$ 25,000	0.00
2028		10,000	15,000		$ 25,000	0.00
2029		10,000	15,000		$ 25,000	0.00
Total	$ -	$ 40,000	$ 60,000	$ -	$ 100,000	0.00

Sidewalk Connectivity

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *1(a). Preventative Maintenance*
New World Account: *395-15-750-329*
Ward: *I, II, III, & IV*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*

Project Description:

Annual capital maintenance program to repair sidewalks. Will also install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This annual program also upgrades street curbing if needed.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Road and Bridge	Solid Waste	Total
2025					250,000	$ 250,000
2026					250,000	$ 250,000
2027					250,000	$ 250,000
2028					250,000	$ 250,000
2029					250,000	$ 250,000
Total	$ -	$ -	$ -	$ -	$ 1,250,000	$ 1,250,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				250,000		$ 250,000
2026				250,000		$ 250,000
2027				250,000		$ 250,000
2028				250,000		$ 250,000
2029				250,000		$ 250,000
Total	$ -	$ -	$ -	$ 1,250,000	$ -	$ 1,250,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Street Reconstruction

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *1(a). Preventative Maintenance*
New World Account: *395-15-750-344*
Ward: *I, II, III, & IV*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*

Project Description:

Annual capital maintenance program to reconstruct roads which have deteriorated beyond repair of the mill and overlay process and are in need of full-depth asphalt reconstruction.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Road and Bridge	Solid Waste	Total
2025		550,000				$ 550,000
2026		575,000				$ 575,000
2027		550,000			50,000	$ 600,000
2028		625,000				$ 625,000
2029		700,000				$ 700,000
Total	$ -	$ 3,000,000	$ -	$ -	$ 50,000	$ 3,050,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				550,000		$ 550,000
2026				575,000		$ 575,000
2027				600,000		$ 600,000
2028				625,000		$ 625,000
2029				700,000		$ 700,000
Total	$ -	$ -	$ -	$ 3,050,000	$ -	$ 3,050,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Traffic Calming

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *1(a). Preventative Maintenance*
New World Account: *395-15-750-310*
Wards: *I , II, III, IV*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*

Project Description:

Staff continually receives inquiries and requests for traffic calming. This requires speed studies, analyses, and designs as well as the installation of the preferred measures, such as speed humps and speed tables. The demand for these facilities has increased annually.

Funding Sources

Year	General Fund	Transportation Tax	Road and Bridge	Solid Waste	HUTF	Total
2025				37,500		$ 37,500
2026				40,000		$ 40,000
2027				42,500		$ 42,500
2028				45,000		$ 45,000
2029				75,000		$ 75,000
Total	$ -	$ -	$ -	$ 240,000	$ -	$ 240,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				37,500		$ 37,500
2026				40,000		$ 40,000
2027				42,500		$ 42,500
2028				45,000		$ 45,000
2029				75,000		$ 75,000
Total	$ -	$ -	$ -	$ 240,000	$ -	$ 240,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Traffic Signal Maintenance

Strategic Plan Initiative

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

Department: *Public Works*
Project Category: *1(a). Preventative Maintenance*
New World Account: *395-15-750-307*
Wards: *I , II, III, IV*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*

Project Description:

This annual capital maintenance program provides for traffic signal maintenance as well as several sign and lighting replacement programs to maintain the City's signage and signals. A breakdown of intended uses of funding for 2025 funding amount of $780,00 includes:

- Traffic Signal Detection Replacement Program
- Traffic Signal ISNS Replacement
- Traffic Signal LED Replacement
- Traffic Signal UPS Battery Replacement Program
- Traffic Signal Maintenance
- Traffic Signal CCTV Replacement Program
- Cabinet and Pole Replacement

Funding Sources

Year	General Fund	Transportation Tax	Road and Bridge	Solid Waste	HUTF	Total
2025		780,000				$ 780,000
2026		805,000				$ 805,000
2027		690,000				$ 690,000
2028		690,000				$ 690,000
2029		750,000				$ 750,000
Total	$ -	$ 3,715,000	$ -	$ -	$ -	$ 3,715,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				780,000		$ 780,000
2026				805,000		$ 805,000
2027				690,000		$ 690,000
2028				690,000		$ 690,000
2029				750,000		$ 750,000
Total	$ -	$ -	$ -	$ 3,715,000	$ -	$ 3,715,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	$ -	$ -	$ -	$ -	$ -	0.00

Bison Ridge Park

Strategic Plan Initiative:

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

Department: *Parks, Recreation and Golf*
Project Category: *2. Capital Improvement*
New World Account: *395-16-750-003 Bison Ridge Park*
Ward: *3*
Anticipated Start Date: *1/1/2027*
Anticipated Completion Date: *12/31/2028*

Project Description:

The approximately 6 acres around Bison Ridge Recreation Center has not been developed. A conceptual plan was completed in 2020, but without funding, final design and construction has not occurred. The new PRG Master Plan, which will be competed in 2024, has recommendations for this area including community gathering area and pickleball courts. The concept from 2020 includes a plaza area, restroom, playground, sensory art, two large shelters with picnic tables, and a court area. The park area would function in a similar way to Veterans Memorial Park adjacent to the Eagle Pointe Recreation Center. Community outreach and final design would be completed in 2027, with construction occurring in 2028.

Funding Sources

Year	General Fund	ADCO Op Space	Lottery	Parks Impact Fee	2K	Total
2025						$ -
2026						$ -
2027		500,000				$ 500,000
2028			2,000,000	5,000,000		$ 7,000,000
2029						$ -
Total	$ -	$ 500,000	$ 2,000,000	$ 5,000,000	$ -	$ 7,500,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025						$ -
2026						$ -
2027		500,000				$ 500,000
2028				7,000,000		$ 7,000,000
2029						$ -
Total	$ -	$ 500,000	$ -	$ 7,000,000	$ -	$ 7,500,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029	100,000	100,000			$ 200,000	0.00
Total	$ 100,000	$ 100,000	$ -	$ -	$ 200,000	0.00

Buffalo Run Golf Course Drainage Improvements

Strategic Plan Initiative

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

Department: *Parks Recreation & Golf*
Project Category: *2. Capital Improvement*
New World Account: *395-16-750-054 Buffalo Run Improvements*
Ward: *IV*
Anticipated Start Date: *1/14/2025*
Anticipated Completion Date: *12/31/2025*

Project Description:

Buffalo Run Golf Course spans approximately 200 acres and the soil quality throughout the property varies significantly. Some soil areas are comprised mostly of sandy-loam, some are heavy clay, some areas have an abundance of silt, and some are strictly sand. Many of the areas with heavy clay also have salt veins running through them, creating even more difficulties. These areas are the most difficult to maintain quality turf because it's nearly impossible to flush the soil of contaminants such as sodium and bicarbonates (heavy metals). When these contaminates are present in the soil (not flushed) the plant absorbs them creating weak areas. Over time these contaminates become excessive in the soil, creating a toxic environment to the plant and it begins to die. As more of the plant dies, bare dirt areas get larger and larger.

Funding Sources

Year	General Fund	ADCO Op Space	Lottery	Parks Impact Fee	2K	Total
2025					500,000	$ 500,000
2026						$ -
2027						$ -
2028						$ -
2029						$ -
Total	-	-	-	-	500,000	$ 500,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025			100,000	400,000		$ 500,000
2026						$ -
2027						$ -
2028						$ -
2029						$ -
Total	$ -	$ -	$ 100,000	$ 400,000	$ -	$ 500,000

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026		5,000			$ 5,000	0.00
2027		5,000			$ 5,000	0.00
2028		5,000			$ 5,000	0.00
2029		5,000			$ 5,000	0.00
Total	$ -	$ 20,000	$ -	$ -	$ 20,000	0.00

PRG Preservation

Strategic Plan Initiative

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

Department: *Parks Recreation & Golf*
Project Category: *1a. Preventative Maintenance*
New World Account: *395-16-750-008 Preservation*
Ward: *All Wards*
Anticipated Start Date: *1/1/2025*
Anticipated Completion Date: *12/31/2025*

Project Description:

Parks has a repair and replacement schedule for all amenities within parks. Each shelter, playground, bench, table, etc., as well as items needed to ensure the safety of those items such as playground surface material, concrete, infield mix, paint, and volleyball sand, is tracked along with its expected life. A 5-year plan is updated each year for repair and replacement, with items that are due in the next calendar year being assessed and a determination made if that repair or replacement is needed in the next year or should be moved to a subsequent year. Any additional needs outside the planned items are reviewed and added to the Preservation list as necessary. The expected needs for each of the next five years are attached as PDF, with the items for 2025 being finalized and anticipated needs for 2026-2029 listed as well. In 2025 the 2026 needs will be finalized and subsequent years will be updated. The Parks Capital Projects Manager and Parks Operations and Maintenance Supervisor work together to complete the current year items. Occasionally, to utilize funds most efficiently, and/or due to contracting constraints, amounts for certain items will roll over to the next calendar year before they are spent. For many years, the funds received as pass through from the Adams County Open Space tax and the Conservation Trust Fund (Colorado Lottery proceeds) have been allocated to these repair and replacement projects, ensuring the city is able to take care of what we have and keep all of our parks, trails, and open spaces in good condition for the community. Beginning in 2026, a contingency is being added to this account to cover inflation and unexpected budget items associated with projects.

Funding Sources

Year	General Fund	ADCO Op Space	Lottery	Parks Impact Fee	2K	Total
2025		1,414,000	1,000,000			**$ 2,414,000**
2026		400,000	398,600			**$ 798,600**
2027		446,175	400,000			**$ 846,175**
2028		488,125				**$ 488,125**
2029		335,500				**$ 335,500**
Total	**$ -**	**$ 3,083,800**	**$ 1,798,600**	**$ -**	**$ -**	**$ 4,882,400**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				2,414,000		**$ 2,414,000**
2026				798,600		**$ 798,600**
2027				846,175		**$ 846,175**
2028				488,125		**$ 488,125**
2029				335,500		**$ 335,500**
Total	**$ -**	**$ -**	**$ -**	**$ 4,882,400**	**$ -**	**$ 4,882,400**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	
2026					$ -	
2027					$ -	
2028					$ -	
2029					$ -	
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Wayfinding Project

Strategic Plan Initiative

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

Department: *Community Development*
Project Category: *2. Capital Improvement*
New World Account: TBD
Ward: *All Wards*
Anticipated Start Date: *1/1/2025*
Anticipated Completion Date: *12/31/2028*

Project Description:

Through a comprehensive evaluation of wayfinding signage, we aim to create a sense of place by reinforcing our City's brand identity and promoting the different locations/attractions. Through studies and surveys, we realize that the city does not support the community or visitors in navigating the city, traffic, attractions, neighborhoods, etc.

This project aims to create city unity and support our diverse community by encouraging community connectivity, fostering civic pride, and improving resident health and wellness. As a result of the study, we will also have a direction and plan to promote a balanced, thriving, and inclusive city economy that cultivates, attracts, and retains business.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2025	750,000					$ 750,000
2026	500,000					$ 500,000
2027	250,000					$ 250,000
2028						$ -
2029						$ -
Total	$ 1,500,000	$ -	$ -	$ -	$ -	$ 1,500,000

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				750,000		$ 750,000
2026				500,000		$ 500,000
2027				250,000		$ 250,000
2028						$ -
2029						$ -
Total	$ -	$ -	$ -	$ 1,500,000	$ -	$ 1,500,000

Estimated Initial Operations & Maintenance Impact

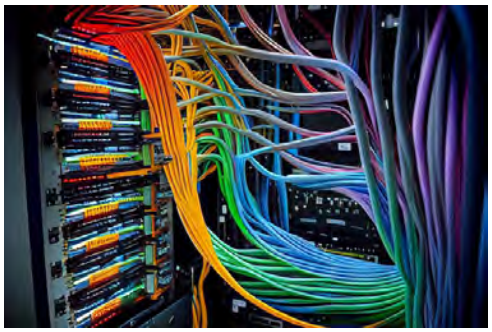
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028			75,000		$ 75,000	0.00
2029			75,000		$ 75,000	0.00
Total	$ -	$ -	$ 150,000	$ -	$ 150,000	0.00

Technology Infrastructure Improvement Program (TIIP)

Strategic Plan Initiative

6. Expand and protect our technology systems and infrastructure

Department: *Information Technology*
Project Category: *2. Capital Improvement*
New World Account: TBD
Ward: *All Wards*
Anticipated Start Date: *TBD*
Anticipated Completion Date: *TBD*



Project Description:

Annual Program of large IT projects that may span longer than one year. The projects approved for 2025 include CORA management software, ERP consultant, Performance Management Software, Risk Management Employee Platform, Wireless Refresh, AV refresh, Location Intelligence and Foot Traffic Software, Drone Program, and ole Cameras

Funding Sources

Year	General Fund	Retained Earnings	Transportation Tax	Solid Waste	2K	Total
2025	707,500	1,575,000				$ 2,282,500
2026						$ -
2027						$ -
2028						$ -
2029						$ -
Total	**$ 707,500**	**$ 1,575,000**	**$ -**	**$ -**	**$ -**	**$ 2,282,500**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2025				2,282,500		$ 2,282,500
2026						$ -
2027						$ -
2028						$ -
2029						$ -
Total	**$ -**	**$ -**	**$ -**	**$ 2,282,500**	**$ -**	**$ 2,282,500**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2025					$ -	0.00
2026					$ -	0.00
2027					$ -	0.00
2028					$ -	0.00
2029					$ -	0.00
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00**

HORIZON PROJECTS LIST

This is a summary list of unfunded projects not included in the 2025-2029 Capital Improvement Program (CIP). These projects have been identified as capital needs, however, are not affordable under current 5-year revenue forecasts. Projects are listed by category and are not listed in priority order. Cost Estimates include all funding sources (internal and external to the City).

Ref #	Project Name	Total Estimated Cost	City Resources	Outside Revenue	Total Available Funds	Remaining Unfunded Amount
1	Drainage Master Plan	1,250,000	-	-	-	1,250,000
2	E 64th Ave/Old Mill Rd	11,250,000	-	-	-	11,250,000
3	Traffic Signal Central Upgrades	185,000	-	-	-	185,000
4	Yosemite Extension over O'Brian Canal	5,500,000	-	-	-	5,500,000
5	York St Bridge Replacement	26,750,000	-	-	-	26,750,000
6	104th Avenue - S Platte River to US 85	6,000,000	-	-	-	6,000,000
7	Tower Road Widening	29,450,000	-	-	-	29,450,000
8	Traffic Signal Damper Installation	480,000	-	-	-	480,000
9	E 96th Ave (I-76 to Hwy 2)	33,750,000	-	-	-	33,750,000
10	South Platte Outfall	1,463,879	-	-	-	1,463,879
11	Ivy Street Reconstruction	2,250,000	-	-	-	2,250,000
12	E 112th Ave Widening (Potomac to Chambers)	19,000,000	-	-	-	19,000,000
13	E 104th Ave Median Landscaping	2,000,000	-	-	-	2,000,000
14	E 96th Ave - Eagle Creek Pkwy to Chambers Rd	33,750,000	-	-	-	33,750,000
15	South Platte Sand Creek Bank Stabilization	6,478,806	-	-	-	6,478,806
16	E 112th Ave Widening (US85 to Havana)	11,700,000	-	-	-	11,700,000
17	MSC Access and Parking Areas	2,000,000	-	-	-	2,000,000
18	Parkway Dr/Eagle Point Pedestrian Crossing Improvements	92,500	-	-	-	92,500
19	Chambers Road Improvements (E 96th to 103rd)	18,500,000	-	-	-	18,500,000
20	High Plains Parkway	37,200,000	-	-	-	37,200,000
21	Intersection Traffic Improvements	1,100,000	-	-	-	1,100,000
22	E 104th Ave to WB 1-76 Ramp	11,000,000	-	-	-	11,000,000
23	E 107th Ave and Troy Drainage Improvements	650,000	-	-	-	650,000
24	E 120th Ave and Parkway Regional Retention Pond	73,000	-	-	-	73,000
25	First Creek E 96th Peoria St. Maul Reservoir	3,305,802	-	-	-	3,305,802
26	Turnberry Lift Station	73,200	-	-	-	73,200
27	I-76 On Ramp	500,000	100,000		100,000	400,000
Total Horizon Projects List		**$ 265,752,187**	**$ 100,000**	**$ -**	**$ 100,000**	**$ 265,652,187**

CITY OF COMMERCE CITY

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APPENDIX

ADOPTED **BUDGET**

APPENDIX

ADOPTED **BUDGET**

BUDGET AND FINANCIAL POLICIES

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 timelines 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 more than $3,000,000 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.

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 Investment Program (CIP) 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 irrepealable 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.

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 if 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 the 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

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 authorizing 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:

- 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.

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 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 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 Investment Program (CIP) 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 CIP 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).

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 CIP 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.

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 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 more than 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.

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.

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.

Paradice 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.

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 streetlights 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.

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.

GLOSSARY

Account	A record of a business transaction; a reckoning of money received or paid.
Accounting System	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.
Accounts Payable	A short-term liability account reflecting amounts owed to others for goods and services received by the City.
Accounts Receivable	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).
Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
Ad Valorem Tax	A tax based on value (e.g., a property tax).
Agency Fund	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.
All Funds Budget	The “all funds budget” is the total of the appropriations for each fund.
Allocation	Funds that are apportioned or designated to a program, function, or activity.
Appropriation	The legal authorization by City Council to make expenditures and/or to incur obligation for specific purposes.
Arbitrage	The price differential or profit made, from investing inherently lower yielding tax-exempt debt proceeds in higher yielding taxable investments.
Arbitrage Rebate Requirements	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.
Assessed Valuation	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.
Assets	Resources owned or held by a government, which have monetary value.
Audit	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.
Balanced Budget	A budget for which expenditures are equal to or less than income, including income that resides in fund balance.
Baseline	Current trends and future expectations, assuming no programmatic changes or adjustments, to revenue and expenditure policies.
Basis of Accounting	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.
Bond	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.

Budget	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.
Budget Message	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.
Capital Expenditure	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.
Capital Improvement	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**.**
Capital Investment Program	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.
Capital Outlay	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.
Cash Reserve	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.
Certificates of Participation (COP)	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.
Charges and Services	The expenditure category which is for services rendered to the City by a vendor.
COBRA	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.
Community Development Block Grant (CDBG)	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.
Comprehensive Annual Financial Report (CAFR)	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.
Contingency	Funds appropriated to cover unexpected expenses that may occur during the budgeted year.
Contractual Services	Services purchased from other private or governmental entities under a contract.
Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services.
Debt Service Fund	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
Deficit	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.

Depreciation	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.
Encumbrances	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.
Enterprise (Fund)	Enterprise funds are used to account for activities financed, in whole or in part, by fees collected from customers.
Entity	The basic unit upon which accounting and/or financial reporting activities focus (e.g., the City of Commerce City).
Expenditures	The outlay of cash for goods or services which result in a decrease in net financial resources.
Fee	A charge levied to a user of a specific good or service in exchange for that good or service.
Fiscal Year	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.
Fixed Assets	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.
Full Time Equivalent (FTE)	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.
Fund	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.
Fund Balance	The excess or deficiency of the assets of a fund over its liabilities and reserves at any point in time.
General Fund	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.
Generally Accepted Accounting Principles (GAAP)	Comprehensive standards and applications established for presenting and reporting financial transactions.
Governmental Accounting Standards Board (GASB)	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 external financial reporting can demonstrate financial accountability to the public and is the basis for investment, credit, and many legislative and regulatory decisions.
Government Finance Officers Association (GFOA)	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.

Grants	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.
Improvement	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.
Inter-fund Transfers	Amounts transferred from one account to another account between different funds.
Intergovernmental Agreement (IGA)	Formal agreements between governments that promote and coordinate cooperation.
Intergovernmental Revenues	Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
Leadership Team	The Leadership Team is a collection of the organization's top-level managers that discuss organizational issues and priorities with the city manager.
Line Item	Funds requested and/or appropriated on a detailed or itemized basis.
Long-range Financial Plan	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.
Maintenance	The normal upkeep of property in an efficient operating condition.
Mill Levy	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.
Motor Vehicle Registration Fees	Registration fees (license fee plus an ownership tax) are based upon the year, weight, taxable value, and month of registration. These registration fees are allocated monthly to the city where the owner has indicated the place of residence.
Mile High Flood Control District	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.
Official Statement (OS)	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.
Open Space (OS)	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 construction, acquisition, and maintenance of capital improvements relating to open space and/or recreation.
Operating Expenses	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.
Pension Fund	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).
Personnel Services	Personnel services include: all salaries, wages, and benefits, including the City's contribution to retirement plans.

Revolving Fund	A fund established for the financing of goods or services, using direct or indirect fees, through charge-backs.
Sales & Use Tax	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.
Special Assessment	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.
Statute	A written law enacted by the Colorado Legislature.
Tax Increment Financing (TIF)	Tax increment financing is a technique for financing a capital project from the stream of tax revenue generated by the project.
Taxes	Compulsory charges levied by a government, under its statutory or charter authority, for the purpose of financing services performed for the common benefit.
Taxpayer's Bill of Rights (TABOR)	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.
Trust Funds	Funds used to account for assets held by a government in a trustee capacity for individual, private organizations, other governments, and/or other funds.
Yield Restriction Requirements	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.

ADOPTED **BUDGET**

NORTHERN INFRASTRUCUTRE GID

ADOPTED **BUDGET**

NORTHERN INFRASTRUCUTRE GID

2025 ADOPTED BUDGET

October 21, 2024

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, 2025 and ending on December 31, 2025 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 2025 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 23, 2024 is $629,219,430. A final valuation is to be received from the County Assessor by December 1, 2024.

For the 2025 fiscal year, it is proposed that the mill levy be certified at 8.00 mills, which will generate a district property tax of $5,033,755. This is the twenty-sixth year that the NIGID has received an assessed valuation and the twenty-sixth 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 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 104th 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, were subject to redemption/defeasance on 12/1/2022. Action was taken at the October 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: General Obligation Refunding Bonds, Series 2024

On October 9, 2023, the NIGID acted to approve paying down the General Obligation Bond Series 2013 remaining balance by $11 million and refunding the remaining balance sometime within the next 12 months, should market

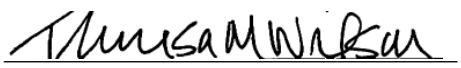
conditions improve sufficiently to warrant doing so within that timeframe. The defeasement of the $11 million combined with future property tax inflows enable the NIGID to further reduce the District's mill levy (from 14 to 8 mills) for the 2024 tax collection year.

On March 14, 2024, the NIGID issued general obligation refunding bonds, Series 2024, in the amount of $43,670,000 to refund the outstanding 2013 Series bonds. The interest rate ranges are 3.625% – 5%. Annual principal and interest payments are due June and December 1st, with the principal maturing December 1, 2036. Annual debt service requirements to amortize this debt, as of December 31, 2024 follow:

SECTION 10: The 2025 Budget Process

The proposed 2025 budget expenditures total $5,936,255 including bond interest payments plus additional operational costs. NIGID revenues for 2025 are estimated at $5,936,255. The proposed budget is scheduled for public hearing on Monday, October 21, 2024 with a continuation of the public hearing to November 4, 2024. Following the November 4th 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,



Theresa Wilson, Treasurer to the Board

SUMMARY OF FINANCIAL SOURCES AND USES BY FUND

GENERAL IMPROVEMENT DISTRICT

Financial Sources	2025 Budget
Revenues	$ 5,936,255
Transfer from Fund Balance	-
Total	$ 5,936,255
Financial Uses	
Administrative Cost	$ 92,506
Transfers To:	
General Improvement District Debt 2024	4,588,105
Fund Balance	1,255,644
Total	$ 5,936,255

GENERAL IMPROVEMENT DISTRICT DEBT

Financial Sources	2025 Budget
Transfers From:	
General Improvement District Debt 2024	$ 4,588,105
Total	$ 4,588,105
Financial Uses	
Administrative Cost - 2024	$ 605
Interest - 2024	2,032,500
Principal - 2024	2,555,000
Total	$ 4,588,105

NORTHERN INFRASTRUCTURE GID

2025 ADOPTED BUDGET

GENERAL IMPROVEMENT DISTRICT

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**$ 14,562,972**	**$ 6,098,573**		**$ 6,098,573**
Revenues				
Earnings On Investments	414,081	125,000	184,827	200,000
Property Tax	6,628,032	5,267,422	5,163,287	5,033,755
Delinquent tax	4,710	-	1,173	2,500
Specific Ownership Tax	465,897	600,000	150,070	550,000
Agreements	90,254	60,000	-	50,000
One Time Fee	-	-	1,192	-
Capacity Fee	56,645	40,000	42,022	50,000
Permit Fees	43,447	18,000	71,428	50,000
Total Revenues	**$ 7,703,066**	**$ 6,110,422**	**$ 5,613,998**	**$ 5,936,255**
Expenditures				
Auditing Fees	$ 8,478	$ 9,000	$ -	$ 9,000
Legal Fees	4,999	5,000	9,360	8,000
Property Tax Collection Fees	99,467	79,011	77,470	75,506
Transfers Out				
Transfer To Fund 195 - 2013	16,054,521	5,083,157	467,631	-
Transfer To Fund 195 - 2024	-	-	-	4,588,105
Transfer To Fund Balance	-	934,254	-	1,255,644
Total Expenditures	**$ 16,167,465**	**$ 6,110,422**	**$ 554,461**	**$ 5,936,255**
Net Position	**$ 6,098,573**	**$ 6,098,573**		**$ 6,098,573**

GENERAL IMPROVEMENT DISTRICT DEBT

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**$ -**	**$ -**		**$ -**
Revenues				
Transfer From Fund 190/2013	$ 16,054,521	$ 5,083,157	$ -	$ -
Transfer From Fund 190/2024	-	-	467,631	4,588,105
Total Revenues	**$ 16,054,521**	**$ 5,083,157**	**$ 467,631**	**$ 4,588,105**
Expenditures				
2013 Unclassified Expense	$ 1,105	$ 605	$ -	$ -
2024 Unclassified Expense	-	-	605	605
2013 Bond Principal Payments	13,370,000	2,895,000	-	-
2024 Bond Principal Payments	-	-	-	2,555,000
2013 Bond Interest Payments	2,683,416	2,187,552	-	-
2024 Bond Interest Payments	-	-	467,026	2,032,500
Total Expenditures	**$ 16,054,521**	**$ 5,083,157**	**$ 467,631**	**$ 4,588,105**
Net Position	**$ -**	**$ -**		**$ -**

2024 NIGID GENERAL OBLIGATION REFUNDING BONDS

On March 14, 2024, the NIGID issued general obligation refunding bonds, Series 2024, in the amount of $43,670,000 to refund the outstanding 2013 Series bonds. The interest rate ranges are 3.625% - 5%. Annual principal and interest payments are due June and December 1st, with the principal maturing December 1, 2036. Annual debt service requirements to amortize this debt, as of December 31, 2024 follow:

2024 NIGID General Obligation Refunding Bonds

Year	Principal	Interest	Total
2025	2,555,000	2,032,500	4,587,500
2026	2,680,000	1,904,750	4,584,750
2027	2,815,000	1,770,750	4,585,750
2028	2,955,000	1,630,000	4,585,000
2029	3,105,000	1,482,250	4,587,250
2030-2034	18,010,000	4,921,750	22,931,750
2035-2036	8,530,000	645,000	9,175,000
Total	**$ 40,650,000**	**$ 14,387,000**	**$ 55,037,000**

RESOLUTION ADOPTING THE 2025 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE NORTHERN INFRASTRUCTURE GENERAL IMPROVEMENT DISTRICT

RESOLUTION NO. NIGID 2024-001

WHEREAS, the Board of Directors ("Board") for the Northern Infrastructure General Improvement District (NIGID) has received and reviewed the NIGID annual budget for the fiscal year commencing January 1, 2025, and ending December 31, 2025;

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

WHEREAS, the Board set a public hearing on the submitted Budget for October 21, 2024, but continued the public hearing to November 4, 2024;

WHEREAS, the Board held a public hearing on the budget for the fiscal year 2025; and

WHEREAS, the Budget as submitted sets forth the following estimated fiscal data for the year 2025:

Revenues	$5,936,255
Expenditure Requirements	$5,936,255

WHEREAS, the assessed valuation of taxable property for the year 2024 in the Northern Infrastructure General Improvement District, as certified by the County Assessor of Adams County, Colorado is the sum of $629,219,430.

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 2025 and $5,936,255 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, 2025 through December 31, 2025.

BE IT FURTHER RESOLVED that a tax of 8.000 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 $5,033,755 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, 2025, and ending December 31, 2025.

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, 2025, and ending December 31, 2025, 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 8.00

RESOLVED AND PASSED THIS 4th DAY OF NOVEMBER 2024.

NORTHERN INFRASTRUCTURE GENERAL IMPROVEMENT DISTRICT

ATTEST

Dylan Gibson, CMC, Secretary

NORTHERN INFRASTRUCTURE GENERAL IMPROVEMENT DISTRICT SEAL

Steve J. Douglas, Chairperson

CITY OF COMMERCE CITY

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E-470 COMMERCIAL AREA GID

ADOPTED **BUDGET**

E-470 COMMERCIAL AREA GID

ADOPTED **BUDGET**

2025 ADOPTED BUDGET

October 21, 2024

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, 2025 and ending on December 31, 2025 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 2025 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 began making semi-annual interest payments totaling $149,834.48 in 2024 that will continue until maturity in 2051.
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.

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 2025 Budget Process

The proposed budget expenditures total $14,626,344. These expenditures include $13,800,000 in planned project contributions to Third Creek Metropolitan District No. 1. While City staff and the developer originally anticipated these funds to be utilized in-part by this time, unforeseen challenges with water infrastructure and easements have delayed the project. It is anticipated that these challenges will be overcome soon, which will allow construction and reimbursement expenditure to start in 2025. Revenues are estimated at $3,196,877. These revenues combined with an estimated use of fund balance in the amount of $11,429,467 are required to meet proposed expenditure needs.

The proposed budget is scheduled for public hearing on Monday, October 21, 2024, with a continuation of the public hearing to November 4, 2024. Following the November 4th public hearing, the ECAGID budget is scheduled for adoption. The ECAGID does not have any authorized staff.

Respectfully Submitted,

Theresa Wilson, Chief Financial Officer

E-470 COMMERCIAL AREA GID

SUMMARY OF FINANCIAL SOURCES AND USES

Financial Sources		2025 BUDGET
Revenues	$	3,196,877
Transfer from Fund Balance		11,429,467
Total	$	14,626,344
Financial Uses		
Administrative Cost	$	45,323
Project Expenditures		13,800,000
Debt Service		781,021
Total	$	14,626,344

2025 ADOPTED BUDGET

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	$ 13,280,982	$ 15,188,159		$ 15,188,159
Revenues				
Earnings On Investments	$ 705,387	$ 30,000	$ 262,989	$ 150,000
Taxes Property	1,732,556	2,997,738	2,880,219	2,821,542
Taxes Specific Ownership	113,350	60,000	79,130	75,000
Taxes Delinquent	1,289	-	544	500
Interest Payment from ERAGID	149,835	149,835	-	149,835
Agreements	16	-	-	-
Transfer From Fund Balance	-	11,392,351	-	11,429,467
Total Revenues	$ 2,702,433	$ 14,629,924	$ 3,222,882	$ 14,626,344
Expenditures				
Auditing Fees	$ 225	$ 1,000	$ -	$ 500
Legal Fees	2,664	2,500	1,332	2,500
Property Tax Collection Fee	26,004	44,966	43,211	42,323
Project Expenditures	-	13,800,000	-	13,800,000
2021 Loan - Fees	500	500	500	500
2021 Loan - Interest	300,863	290,958	145,479	280,521
2021 Loan - Principal	465,000	490,000	-	500,000
Total Expenditures	$ 795,256	$ 14,629,924	$ 190,522	$ 14,626,344
Net Position	$ 15,188,159	$ 15,188,159		$ 15,188,159

2021 GENERAL OBLIGATION LIMITED TAX TAX-FREE LOAN

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, 2024 follow:

2021 ECAGID General Obligation Limited Tax Tax-Free Loan

Year	Principal	Interest	Total
2025	500,000	280,521	780,521
2026	12,670,000	269,871	12,939,871
Total	**$ 13,170,000**	**$ 550,392**	**$ 13,720,392**

RESOLUTION ADOPTING THE 2025 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE E-470 COMMERCIAL AREA GENERAL IMPROVEMENT DISTRICT

RESOLUTION NO. ECAGID 2024-001

WHEREAS, the Board of Directors ("Board") 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, 2025, and ending December 31, 2025;

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

WHEREAS, the Board set a public hearing on the submitted Budget for October 21, 2024, but continued the public hearing to November 4, 2024;

WHEREAS, the Board held a public hearing on the budget for the 2025 fiscal year; and

WHEREAS, the budget as submitted sets forth the following estimated fiscal data for the year 2025:

Revenues & Fund Balance	$14,626,344
Expenditure Requirements	$14,626,344

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 2025 and $14,626,344 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, 2025 through December 31, 2025.

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 $2,821,542 and together with 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, 2025, and ending December 31, 2025.

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, 2025, and ending December 31, 2025, 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

RESOLVED AND PASSED THIS 4th DAY OF NOVEMBER 2024.

E-470 COMMERCIAL AREA GENERAL IMPROVEMENT DISTRICT

ATTEST

Dylan Gibson, CMC, Secretary

Steve J. Douglas, Chairperson

CITY OF COMMERCE CITY

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E-470 RESIDENTIAL AREA GID

ADOPTED **BUDGET**

E-470 RESIDENTIAL AREA GID

ADOPTED **BUDGET**

2025 ADOPTED BUDGET

October 21, 2024

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, 2025 and ending on December 31, 2025 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 2025 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 began making semi-annual interest payments totaling $149,835 in 2023 that will continue until maturity in 2051.
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.

SECTION 4: The 2025 Budget Process

The proposed budget expenditures total $397,757. ERAGID revenues are estimated at $397,757.

The proposed budget is scheduled for public hearing on Monday, October 21, 2024 with a continuation of the public hearing to November 4, 2024. Following the November 4th public hearing, the ERAGID budget is scheduled for adoption. The ERAGID does not have any authorized staff.

Respectfully Submitted,

Theresa Wilson, Chief Financial Officer

E-470 RESIDENTIAL AREA GID

SUMMARY OF FINANCIAL SOURCES AND USES

Financial Sources	2025 BUDGET
Revenues	$ 397,757
Total	$ 397,757
Financial Uses	
Administrative Cost	$ 6,526
Interest Payment to ECAGID	149,835
Transfer to Fund Balance	241,396
Total	$ 397,757

2025 ADOPTED BUDGET

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**$ 57,157**	**$ 99,277**		**$ 99,277**
Revenues				
Earnings On Investments	$ 5,379	$ 1,500	$ 3,443	$ 4,000
Property Tax	172,921	255,641	253,291	381,757
Specific Ownership Tax	11,728	5,500	6,699	11,000
Miscellaneous	4,883	-	851	1,000
Total Available Revenues	**$ 194,911**	**$ 262,641**	**$ 264,284**	**$ 397,757**
Expenditures				
Auditing Fees	$ -	$ 300	$ -	$ 300
Legal Fees	360	500	-	500
Property Tax Collection Fee	2,596	3,835	3,800	5,726
Interest Payment to ECAGID	149,834	149,835	-	149,835
Transfer To Fund Balance	-	108,171	-	241,396
Total Expenditures	**$ 152,791**	**$ 262,641**	**$ 3,800**	**$ 397,757**
Ending Fund Balance	**$ 99,277**	**$ 99,277**		**$ 99,277**

RESOLUTION ADOPTING THE 2025 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE E-470 RESIDENTIAL AREA GENERAL IMPROVEMENT DISTRICT

RESOLUTION NO. ERAGID 2024-001

WHEREAS, the Board of Directors ("Board") 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, 2025, and ending December 31, 2025;

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

WHEREAS, the Board set a public hearing on the submitted Budget on October 21, 2024, but continued the public hearing to November 4, 2024;

WHEREAS, the Board held a public hearing on the budget for the 2025 fiscal year; and

WHEREAS, the Budget as submitted sets forth the following estimated fiscal data for the year 2025:

Revenues & Fund Balance	$397,757
Expenditure Requirements	$397,757

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 2025 and $397,757 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, 2025 through December 31, 2025.

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 $381,757, 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, 2025, and ending December 31, 2025.

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, 2025, and ending December 31, 2025, 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

RESOLVED AND PASSED THIS 4th DAY OF NOVEMBER 2024.

E-470 RESIDENTIAL AREA GENERAL IMPROVEMENT DISTRICT

Steve J. Douglas, Chairperson

ATTEST

Dylan Gibson, CMC, Secretary

SEAL

URBAN RENEWAL AUTHORITY

ADOPTED **BUDGET**

URBAN RENEWAL AUTHORITY

ADOPTED **BUDGET**

2025 ADOPTED BUDGET

October 21, 2024

Chairman and Members of the Board

Urban Renewal Authority of the City of Commerce City

SECTION 1: Introduction

The proposed budget beginning January 1, 2025 and ending on December 31, 2025 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 2025 proposed expenditures.

SECTION 2: Authority and District Details

The Urban Renewal Authority (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.

City Center 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 base amount is $0 of sales tax and property tax as the URA already owned the land. 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.

Sand Creek Business Area Urban Renewal Plan was created in April 2022. The base amount is $0 of sales tax and $98,570 of property tax. 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 68-acre site is under consideration for redevelopment with potentially over 800,000 square feet of new light industrial, warehouse, distribution facility buildings.

Section 3: The 2025 Budget Process

The proposed 2025 budget expenditures total $1,471,919. URA revenues for 2025 are estimated at $1,471,919.

The proposed budget is scheduled for public hearing on Monday, October 21, 2024 with a continuation of public hearing to November 4, 2024. Following the November 4th public hearing, the URA budget is scheduled for adoption. The URA does not have authorized staff.

Respectfully Submitted,

Theresa Wilson, Treasurer to the Board

SUMMARY OF FINANCIAL SOURCES AND USES

Financial Sources		2025 Budget
Revenues	$	1,371,919
Transfer from		
Fund Balance	$	100,000
Total	**$**	**1,471,919**
Financial Uses		
Administrative Cost	$	970,245
Transfer to		
Debt Service	$	501,674
Total	**$**	**1,471,919**

URBAN RENEWAL AUTHORITY

2025 ADOPTED BUDGET

	2023 Actual	2024 Adopted	As of 9/30/24	2025 Budget
Beginning Fund Balance	**$ 4,554,639**	**$ 3,821,287**		**$ 3,821,287**
Revenues				
Administrative				
Earnings On Investments	$ 16,267	$ -	$ 7,032	$ -
Agreement Revenue	35,314	-	-	-
Transfers In Fund Balance	-	124,000	-	100,000
City Center				
Agreement Revenue	317,409	-	-	-
Prairie Gateway				
Earnings On Investments	9,792	-	6,106	-
Taxes Property	586,784	611,347	596,674	613,651
Agreement Revenue - KSE	421,336	300,000	-	300,000
Unclassified Revenue	3,184	-	-	
Derby				
Earnings On Investments	40,566	-	18,835	-
Agreement Revenue - ST TIF	112,876	265,000	-	115,000
Transfers In	83,000	83,000	83,000	-
MHGP				
Earnings On Investments	59,724	-	21,760	-
Agreement Revenue - ST TIF	162,508	50,000	125,034	-
Taxes Property	-	237,000	283,258	334,597
Unclassified Revenue	371,368	-	-	-
Sand Creek				
Taxes Property	-	1,000	-	8,671
Total Available Revenues	**$ 2,220,128**	**$ 1,671,347**	**$ 1,141,699**	**$ 1,471,919**
Expenditures				
Administrative				
Outside Services General	$ 95,029	$ 100,000	$ 9,063	$ 100,000
City Center				
Agreement Expense	317,408	-	-	-
Prairie Gateway				
Outside Services General	79,060	85,000	75,815	85,000
Property Tax Collection Fees	8,802	10,000	8,950	10,000
MDA Expense General	421,336	300,000	-	300,000
Transfer Out	480,700	516,347	516,347	518,651
Derby				
Project Expense General	-	150,000	-	-
Outside Services Derby	139,965	83,000	4,635	115,000
Transfer to Fund Balance	-	115,000	-	-
MHGP				
Project Expense General	644	100,000	47,783	100,000
Outside Services MHGP	1,392,288	183,445	116,194	230,097
Property Tax Collection Fees	973	3,555	4,248	4,500
Sand Creek				
Outside Services General	17,276	25,000	-	8,671
Total Expenditures	**$ 2,953,480**	**$ 1,671,347**	**$ 783,035**	**$ 1,471,919**
Net Position	**$ 3,821,287**	**$ 3,821,287**		**$ 3,821,287**

RESOLUTION ADOPTING THE 2025 BUDGET FOR THE URBAN RENEWAL AUTHORITY OF THE CITY OF COMMERCE CITY, COLORADO

RESOLUTION NO. URA 2024-004

WHEREAS, the Board of Commissioners ("Board") 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, 2025, and ending December 31, 2025;

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

WHEREAS, Colorado Revised Statutes 29-1-103 of the Local Government Budget Law requires certain local government entities to prepare and adopt an annual budget;

WHEREAS, the Board scheduled and noticed a public hearing on the submitted Budget for October 21, 2024, but continued the public hearing to November 4, 2024;

WHEREAS, the Board held the public hearing on the 2025 budget; and

WHEREAS, the budget as submitted sets forth the following estimated fiscal data for the year 2025:

Revenues & Fund Balance	$1,471,919
Expenditure Requirements	$1,471,919

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 2025 and $1,471,919 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, 2025 through December 31, 2025.

RESOLVED AND PASSED THIS 4th DAY OF NOVEMBER 2024.

URBAN RENEWAL AUTHORITY OF THE CITY OF COMMERCE CITY, COLORADO

Steve J. Douglas, Chairperson

ATTEST

Dylan A. Gibson, Secretary

CITY OF COMMERCE CITY URBAN RENEWAL AUTHORITY SEAL

CITY OF COMMERCE CITY

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Commerce CITY COLORADO

2025

ADOPTED **BUDGET**