2027 ADOPTED BUDGET



Commerce CITY COLORADO

CITY OF COMMERCE CITY
2027 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, 2026**. 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 2027 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, 2026



Executive Director

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Commerce
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Welcome to
CALU Park
17010 E. 95th


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BUDGET MESSAGE

COMMERCE CITY ECONOMY

General fund revenues were 63% of the amended budget as of August 2026 due to lower earnings on investments and vehicle use tax collections.

The unemployment rate fell 0.3 percentage points between the first quarters of 2025 and 2026 to 4.5%. The Labor Force decreased -2.0%, rising by 772 people to 37,614 people working or looking for a job.

Average home sales price for single-family attached in Q1 of 2026 is $355,706 and $470,617 for single-family detached homes.

Commerce City issued permits for 127 single-family detached homes in Q1 2026, up from 82 in Q1 2025. In 2025, the city had 695,088 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" – Q2 2026

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 2027 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 goal categories and statements:

- **Economic Investment and Opportunity: Advance a resilient and diverse local economy by expanding quality job opportunities, strengthening retail and commercial vitality, and fostering conditions where businesses can grow, innovate, and contribute to long-term community prosperity.**
- **Safe & Thriving Community: Promote a community where all residents feel safe, supported, and connected by enhancing public safety responsiveness, investing in crime prevention partnerships, and improving social and behavioral health supports.**
- **Healthy, Connected, & Sustainable Environment: Protect and enhance the natural and built environment through investments in parks, open spaces, sustainability practices, and amenities that support well-being, resilience, and quality of life.**
- **Housing for All Stages of Life: Expand access to safe, attainable, and diverse housing options by coordinating policies, partnerships, and investments that meet needs across life stages while strengthening long-term neighborhood stability.**
- **Mobility, Infrastructure, & Regional Connectivity: Deliver reliable, well-maintained transportation and infrastructure systems that improve mobility, enhance safety, and strengthen regional connections.**
- **Trusted, Transparent, & Accountable Government: Strengthen trust in local government through transparent communication, responsive customer service, sound financial stewardship, and a high-performing organization.**

The City's employees successfully contained costs this year while maintaining predictable levels of service. The 2027 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 2027 Budget Calendar. The formal budget process began on March 13th and March 14th with the Council Retreat regarding goal setting and strategic planning. The Capital Investment Program (CIP) and five-year capital project planning process unfolded between the months of February through June. 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. City Council goals along with mid-year revenue trends, base

COLORADO ECONOMY

Colorado's near-term growth is expected to remain positive. However, the economic outlook is becoming increasingly fragile as weakening economic conditions begin to reinforce each other. Colorado's Gross State Product (GSP) was 2.1% in Q1 2025, in line with US GDP growth.

State General Fund revenue collections are projected to increase by 5.5% through FY 2026-27, despite weaker than anticipated economic growth due to state tax policy changes.

Colorado's labor market is projected to have slower job growth and higher unemployment through 2027 due to heightened economic uncertainty. The current unemployment rate for Colorado is 3.9%.

Consumer spending remained strong in early 2026. However, rising inflation, increasing debt, delinquencies, and a declining savings rates suggest consumer distress.

Source: The Colorado Office of State Planning and Budgeting – Colorado Economic and Revenue Outlook – June 2026.

budgeting practices, and economic trends drove the creation of the 2027 budget. The 2027 preliminary budget study session occurred on May 11th, where City Council was presented an overview of the general fund, a fund balance status, and initial revenue and expenditure projections. The Finance Department presented a brief overview of their departments' responsibilities, FTE history, financial summary, 2027 proposed base budget. The draft CIP was presented to City Council on July 20th. Additional budget information was presented to City Council on August 10th, including the 2027 preliminary sources and use, and the 2027 decision package proposals. Final budget discussions regarding General Improvement Districts and City Council feedback occurred at the Council Budget Workshop on September 14th. 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 rising faster than revenues. 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.

New economic developments and changing monetary policy in the Federal government have caused some uncertainty in the economy. The Federal Reserve reports that measures of household and business sentiment have declined this year amid concerns about the effects of higher tariffs on inflation and employment. As consumer spending, price increases, fluctuation of state budgetary support, banking instability are likely to continue facing strong headwinds, 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.

2027 ADOPTED BUDGET

Commerce City's budget document incorporates an approach that is mindful of future planning 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.

BUDGET MESSAGE

NATIONAL ECONOMY

Growth in the U.S. economy grew at a moderate pace in the first quarter of 2026, with capital investment rising considerably and household consumption increasing very modestly.

Real Gross Domestic Product (GDP) increased at an annual rate of 1.5% in Q2 of 2026 (BEA).

The labor market has stabilized following a period of cooling. The unemployment rate was at 4.2% in June. A slowdown in immigration and declines in labor force participation due to an aging population led to a slowdown in labor supply growth.

Inflation increased last year and has moved notably higher in recent months. The price index for personal consumption expenditures rose 4.1% over 12 months ending in May.

Source: The United States Federal Reserve – Monetary Policy Report – July 2026

The 2027 budget was prepared and balanced in conformance with the City Charter and state budget laws. The total anticipated revenues from all sources in 2027 are approximately $202 million. The City of Commerce City has a relatively diverse revenue structure. General revenue sources (excluding restricted impact fees) are projected to increase 14 percent from estimated 2026 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 and investments of $328,770,228 at the end of 2025 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 2027, we will continue to further align our services with Council goals based upon community expectations, achieving meaningful outcomes that advance our vision of a Quality Community for a Lifetime.

Sincerely,



City Manager Jason R. Rogers

CITY OF COMMERCE CITY

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BUDGET RESOLUTION

BUDGET RESOLUTION



RESOLUTION
NO. 2026-030
ADOPTING THE BUDGET FOR THE CITY OF COMMERCE CITY, COLORADO FOR THE YEAR 2027 AND PROVIDING FOR 2026 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, 2027 and ending December 31, 2027; and

WHEREAS, the budget as submitted and amended set forth the following estimated fiscal data for the year 2027:

I. Revenue and Fund Balance

Anticipated revenues from all sources	$	248,252,415
Total	$	248,252,415

II. Expenditure Requirements

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

A. General Fund	$	162,114,639
B. Capital Expenditures Fund		20,275,213
C. Conservation Trust Fund		780,486
D. Chemical Roundup Fund		25,000
E. Elected Officials Retirement Fund		41,760
F. Debt Service Fund		13,617,085
G. Solid Waste Fund		1,470,651
H. Impact Fee Fund		4,582,647
I. Facility Services Fund		6,971,637
J. Fleet Management Fund		12,956,699
K. Information Technology Fund		15,171,598
L. Benefits Fund		10,245,000
Total	$	248,252,415

WHEREAS, the 2026 assessed valuation of taxable property for tax collection in the year 2027 in the City of Commerce City, as preliminarily certified by the County Assessor of Adams County, Colorado is the sum of $1,945,431,620.

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 2027, 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 2027, and the estimated budget expenditure requirement of $248,252,415 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, 2027, to pay the current expenses and to provide a reasonable fund balance at the close of the fiscal year ending December 31, 2027.

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 0.508 for compliance with TABOR resulting in a property tax rate of 2.772, 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 $5,392,295 (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, 2027, and ending December 31, 2027.

BE IT FURTHER RESOLVED that the ad valorem tax levy for the City of Commerce City, Colorado, for the fiscal year, commencing January 1, 2027, and ending December 31, 2027, 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	0.508
2026 General Fund Mill Levy	2.772

RESOLVED AND PASSED THIS 2nd DAY OF NOVEMBER, 2027.

CITY OF COMMERCE CITY, COLORADO

_____

Steve J. Douglas, Mayor

ATTEST:

_____

Stephen Ruger, City Clerk



ORGANIZATION


Commerce
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CITY COUNCIL OF COMMERCE CITY



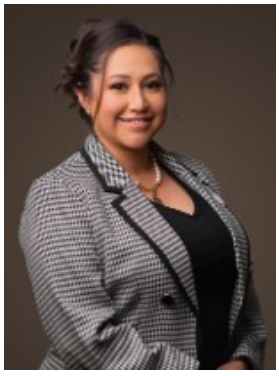
Mayor Steve J. Douglas
Term Expires: 2027



Councilmember
José Guardiola, Ward I
Term Expires: 2029



Councilmember
Rocky Teter, Ward II
Term Expires: 2027



Councilmember
Joanna Sandoval, Ward III
Term Expires: 2029



Mayor Pro Tem
Susan Noble, Ward IV
Term Expires: 2027



Councilmember
Charles Dukes, At-Large
Term Expires: 2027



Councilmember
Craig Kim, At-Large
Term Expires: 2027



Councilmember
Stefanie Trujillo, At-Large
Term Expires: 2029



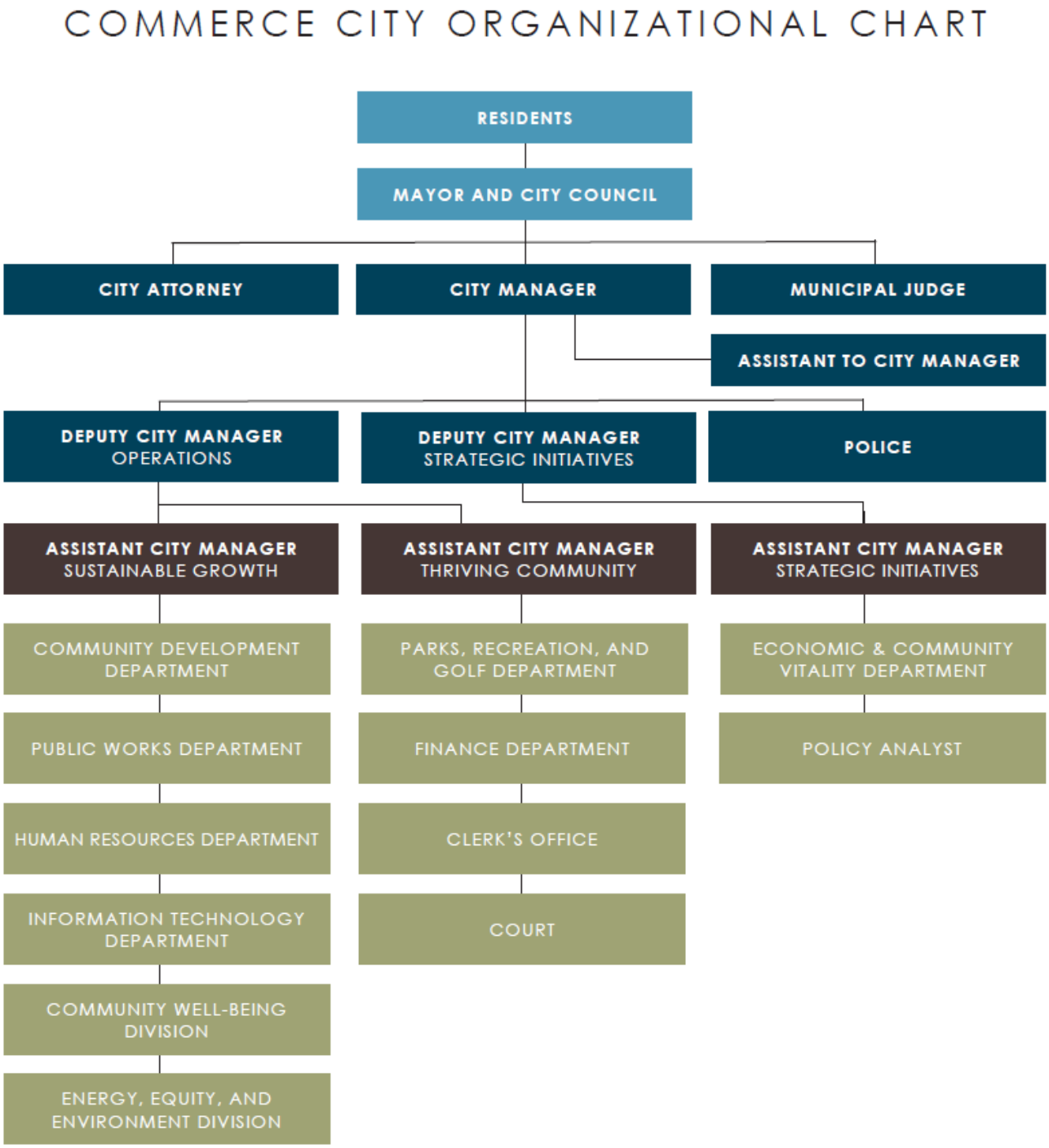
Councilmember
Lori Young, At-Large
Term Expires: 2029

CITY MANAGER AND LEADERSHIP TEAM

Jason R. Rogers	City Manager
Sheryl Carstens	Deputy City Manager - Operations
Courtney Brown	Deputy City Manager - Strategic Initiatives
Jim Tolbert	Assistant City Manager - Sustainable Growth
Jason Dennison	Assistant City Manager - Strategic Initiatives
Dylan Gibson	Assistant City Manager - Thriving Community
Annette Peters	Assistant to the City Manager
Darrel Guadnola	Chief of Police
Theresa Wilson	Director of Finance
Michael Sutherland	Director of Community Development
Tamara Dixon	Director of Human Resources
Tiffany Chacon	Director of Information Technology
Chad Redin	Director of Parks, Recreation & Golf
Jenna Hahn	Director of Public Works
Keith Morey	Director of Economic & Community Vitality
Stephen Ruger	City Clerk
Lee Zarzecki	City Attorney



CITY ORGANIZATION CHART



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 70,000 – 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.

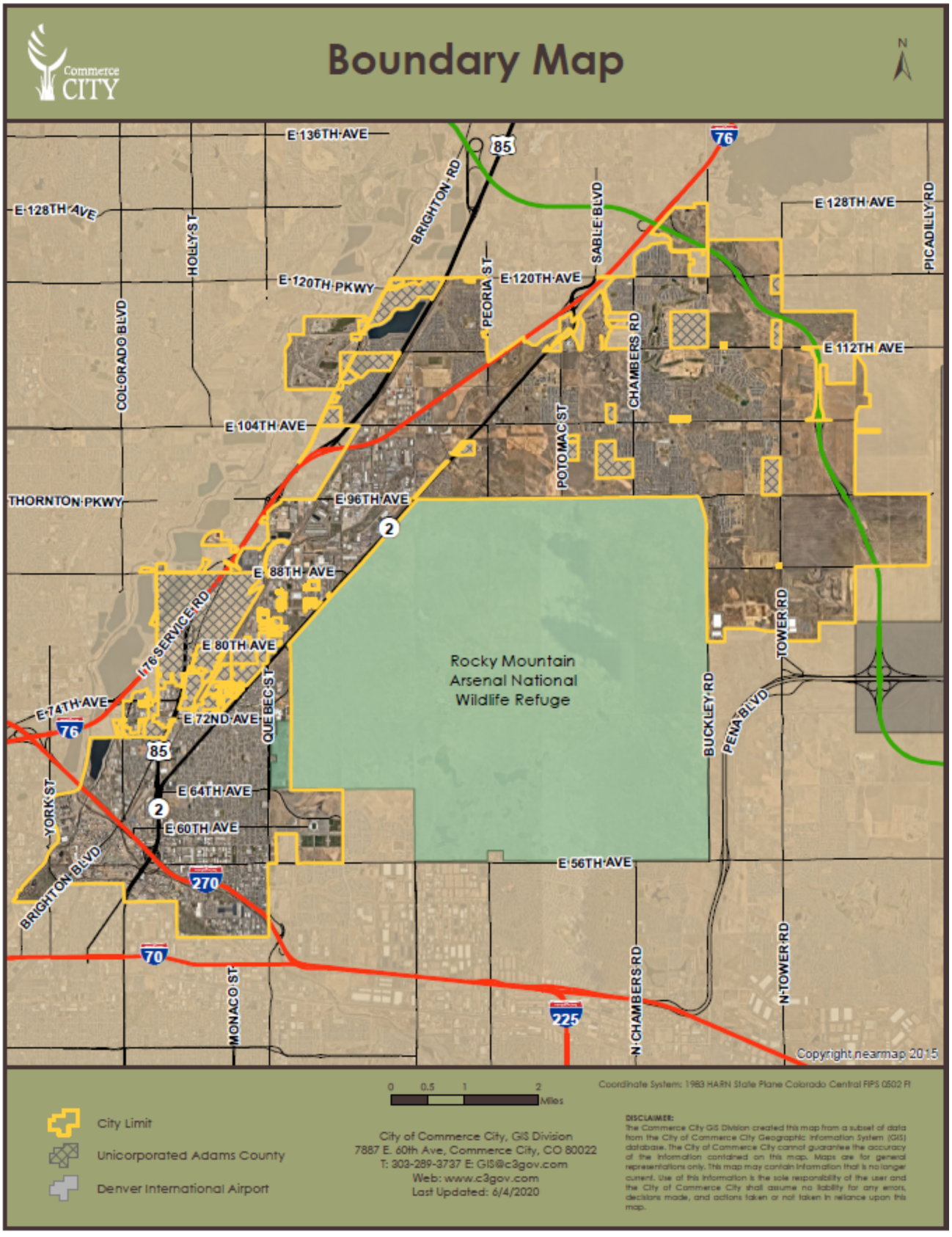
Commerce City is redefining itself for the next generation by building on historic values of community, industry, agriculture, and family. The city is a safe, diverse, and welcoming community with 25 miles of trails, a championship golf course, 840 acres of open space and parks, and over 1,900 thriving 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 49% Latino/Hispanic residents 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

- Incorporated: 1952 as Commerce Town, renamed in 1962
- Square Miles: 37.340[1]
- Current Population: 75,810 [12]
- Median Age of Residents: 34.9[3]
- Labor Force: 38,423[4]
- Households: 22,415[5]
- Student Enrollment (K-12): 9,933[6]
- No. of Jobs: 34,948[7]
- Average Wage: $77,539[8]
- Median Household Income: $111,972[10]
- No. of Companies: 1,912[9] companies call Commerce City home, ranging from international and national headquarters to small businesses and entrepreneurs
- 48.3% 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
- Paradise Island Outdoor Pool at Pioneer Park
- Rocky Mountain Arsenal National Wildlife Refuge
- Dick's Sporting Goods Park, home of the Colorado Rapids MLS
- Commerce City Heritage and Cultural Center
- Mile High Flea Market







Sources: [1]Commerce City Public Works Department; [2,5,10,12] 2024 U.S. Census Bureau, Quick Facts; [3]U.S. Census Bureau, Fact Finder; [4] Colorado Department of Labor and Employment – March 2026 Colorado Employment Situation, pg. 3; [7, 9]Denver Regional Council of Governments (DRCOG) Employment Data 2005-2024; [8]Q1 2026 Commerce City Economic Activity Report; [6] CDE SchoolView: Adams 14 District and 27J Schools; [11] Denver Regional Council of Governments (DRCOG) Population Forecasts; [12] Community Development Estimate.

CITY COUNCIL GOALS

In March 2026, Commerce City Council and city leadership came together during the 2026 Council Retreat to establish a shared vision for the future of our community. The retreat resulted in six updated Strategic Goal Categories that will guide future decisions on city services, programs, infrastructure and investments:

- **Economic Investment & Opportunity** - *Advance a resilient and diverse local economy by expanding quality job opportunities, strengthening retail and commercial vitality, and fostering conditions where businesses can grow, innovate, and contribute to long-term community prosperity.*
- **Safe & Thriving Community** - *Promote a community where all residents feel safe, supported, and connected by enhancing public safety responsiveness, investing in crime prevention partnerships, and improving social and behavioral health supports.*
- **Healthy, Connected, & Sustainable Environment** - *Protect and enhance the natural and built environment through investments in parks, open spaces, sustainability practices, and amenities that support well-being, resilience, and quality of life.*
- **Housing for All Stages of Life** - *Expand access to safe, attainable, and diverse housing options by coordinating policies, partnerships, and investments that meet needs across life stages while strengthening long-term neighborhood stability.*
- **Mobility, Infrastructure, & Regional Connectivity** - *Deliver reliable, well-maintained transportation and systems that improve mobility, enhance safety, and strengthen regional connections.*
- **Trusted, Transparent, & Accountable Government** - *Strengthen trust in local government through transparent communication, responsive customer service, sound financial stewardship, and a high-performing organization.*



COMMERCE CITY VISION, MISSION, AND VALUES

VISION

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

MISSION

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

VALUES

Integrity

We demonstrate integrity by:

- Being honest and telling the truth
- Doing the right thing even when no one 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
- Practicing 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. Commerce City is currently in the process of refreshing the Strategic Plan and plans to present the new Strategic Plan for adoption in January 2027. To view the current 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 2027
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 2027
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 2027
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 2027
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	Encourage community building and interaction by activating underutilized spaces.	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 2027
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%	

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.

- Commerce City is refreshing its Strategic Plan, the roadmap that helps guide city priorities, projects, services, investments, and decision-making over the coming years. City Council established the City's strategic direction during the 2026 City Council Retreat and citizens were asked to provide feedback on what the city is already doing well, what approaches would make the biggest impact, what improvements or investments should be prioritized, how the city can better serve and connect with residents, and what success should look and feel like in everyday life. Presentation and adoption of the Strategic plan is anticipated in Fall 2026.
- While Commerce City continued to host in-person SpeakUp Commerce City events in 2026, the new SpeakUp Online platform was launched in 2026. This new digital engagement hub serves as a one-stop shop where community members can explore city projects, stay updated on initiatives, and provide input, all in one place. SpeakUp Online was designed to bring community engagement to residents' fingertips. Residents can share feedback on city projects and initiatives, participate in surveys and discussions, and track project timelines and milestones.
- Commerce City hosted two café-style Town Hall meetings in 2026 to introduce the community to the Long-Term Financial Plan (LTFP). As the community continues to grow, the LTFP will help the City go beyond the normal annual budgeting process to better project future trends and plan for long-term goals over the next decade. Town hall attendees were presented with an overview of the LTFP, the City's current financial health, projections, and structural budget items and participated in roundtable discussions.
- 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.

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.

- Arts & Culture Commission
- Citizen Public Safety Advisory Board
- Derby Review Board
- Diversity, Equity, & Inclusion Commission
- Environmental Policy and Innovation Commission
- Parks, Recreation, and Golf Commission
- 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-TERM FINANCIAL PLAN

Commerce City understands the importance and need for long-term financial planning. In 2026 The City contracted with an outside consultant to create and implement a long-range financial plan for the City's operating and capital investment program budgets. While Finance staff and City Leadership have been involved in the long-range financial process, the project 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 the City to go beyond the normal budgeting process to better project future trends and plan for long-term goals. The Long-Term Financial Plan is close to completion and will be ready for use beginning in 2027.

WHERE TO FIND ADDITIONAL BUDGET AND FINANCIAL INFORMATION

- Main Budget & Financial Reports Webpage: https://c3gov.com/financialreports
- 2026 Adopted Budget: https://www.c3gov.com/home/showpublisheddocument/18375/638064368160700000
- 2026 Budget at a Glance: https://www.c3gov.com/home/showpublisheddocument/18377/638064371540470000
- 2025 Annual Comprehensive Financial Report (ACFR): https://www.c3gov.com/files/assets/city/v/1/fd-finance-department/documents/0-printed-2024-acfr-ver-5-accessability-working-copy.pdf
- 2025 Popular Annual Financial Report (PAFR): https://www.c3gov.com/files/assets/city/v/1/fd-finance-department/documents/fin_25-comm-pafr-booklet-r5.pdf
- Visit Commerce City's Financial Portal



BUDGET GUIDE

BUDGET GUIDE



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. 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 2027-2031. 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	■							
Other Funds								
▪ Special Improvement District Fund						■		
▪ Police Donation Fund					■			
▪ Conservation Trust Fund							■	
▪ Chemical Roundup Fund						■		
▪ Grant Fund	■	■			■	■	■	■
▪ Elected Officials Retirement Fund	■	■						
▪ Solid Waste Fund						■		
▪ CC/BSD 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						■	■	

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's 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 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 2027 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

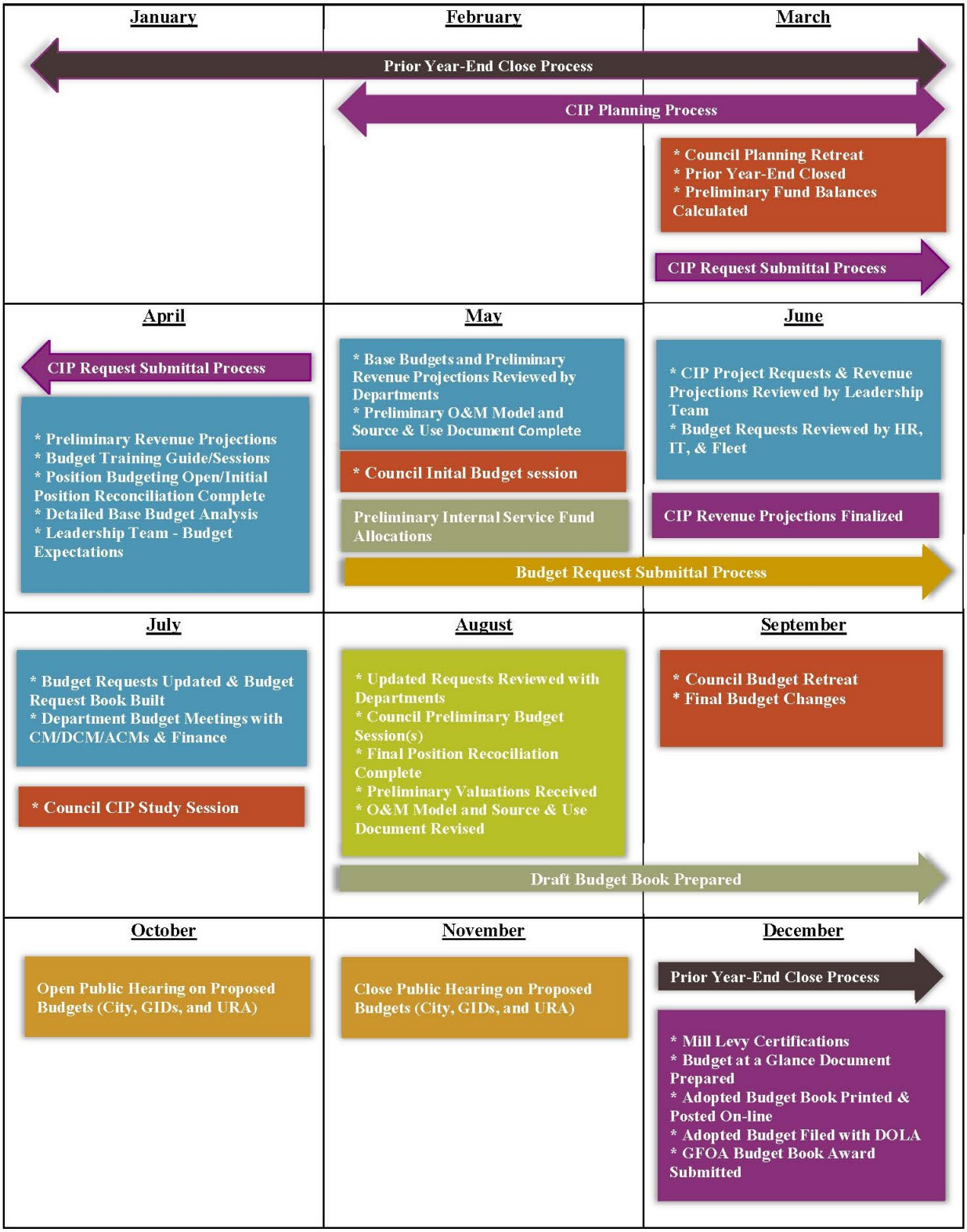
The Council shall adopt the budget by resolution at least five (5) working days before the final day established by law for the certification of the ensuing year's tax levy to the county. Notwithstanding the provisions in the City Charter, passage of this resolution will require the affirmative vote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



FINANCIAL SUMMARY

2027 FINANCIAL SUMMARY

SUMMARY OF GENERAL FUND FINANCIALS

2027 Budget	General Fund
Revenues	
Taxes	$ 137,148,646
Licenses and Permits	6,042,712
Intergovernmental	101,188
Charges for Service	10,562,877
Fines and Forfeitures	1,349,841
Miscellaneous	7,283,411
Transfer In	
General Fund-Fund Balance	3,946,283
Total Revenues	**$ 166,434,958**
Expenditures	
Administration	9,137,031
Economic and Community Vitality	4,089,600
Human Resources	6,542,651
Finance	8,605,537
Community Development	9,220,507
Public Safety	47,035,530
Public Works	27,745,660
Parks, Recreation & Golf	23,752,765
Legal	2,674,677
Debt Service	1,839,931
Capital Expenditures Fund- General Fund	3,965,621
Capital Expenditures Fund- 2K Fund Balance	3,615,000
Capital Expenditures Fund - IT TIIP	720,000
Capital Expenditures Fund - Indirect Allocation	315,753
Debt Service Fund	12,772,616
Elected Officials Fund	41,760
URA- Derby	40,000
General Fund- Fund Balance 2K	4,320,319
Total Expenditures	**$ 166,434,958**

SUMMARY OF CAPITAL INVESTMENT PROGRAM

2027 Budget	Capital Expenditures
Revenues	
Transportation Tax	$ 3,319,657
Road and Bridge Tax	1,213,118
Highway Users Tax	2,696,671
Adams County Open Space	1,173,208
Cable Subscriber Fees	35,174
Fund Balance Transfer	615,211
Transfer In	
General Fund	3,965,621
General Fund 2K Fund Balance	3,615,000
General Fund IT TIIP	720,000
Impact Fees- Parks	525,000
Solid Waste Management Fund	1,465,000
Conservation Trust Fund	615,800
General Fund Indirect Allocation (LTC)	315,753
Total Revenues	**$ 20,275,213**
Expenditures	
Capital Projects	19,481,421
Transfer to Fund Balance	793,792
Total Expenditures	**$ 20,275,213**

SUMMARY OF FINANCIAL SOURCES AND FINANCIAL USES BY FUND

SOLID WASTE MANAGEMENT FUND

2027 Budget	Solid Waste
Revenues	
Solid Waste Fee	$ 1,470,651
Fund Balance Transfer	—
Total Revenues	**$ 1,470,651**
Expenditures	
Transfer Out – Capital Expenditures Fund	$ 1,465,000
Transfer to Fund Balance	$ 5,651
Total Expenditures	**$ 1,470,651**

CONSERVATION TRUST FUND

2027 Budget	Conservation Trust
Revenues	
Lottery Revenue	$ 780,486
Total Revenues	**$ 780,486**
Expenditures	
Transfer Out - Capital Expenditures Fund	$ 615,800
Transfer to Fund Balance	$ 164,686
Total Expenditures	**$ 780,486**

CHEMICAL ROUNDUP FUND

2027 Budget	Chemical Round Up
Revenues	
Service Charge Fee	$ 25,000
Total Revenues	**$ 25,000**
Expenditures	
Project Expense	$ 25,000
Total Expenditures	**$ 25,000**

ELECTED OFFICIALS RETIREMENT FUND

2027 Budget	Elected Officials Retirement
Revenues	
Transfer In	$ 41,760
Total Revenues	**$ 41,760**
Expenditures	
Retirement Payments	$ 41,760
Total Expenditures	**$ 41,760**

DEBT SERVICE FUND

2027 Budget	Debt Service
Revenues	
KSS reimbursement	$ 352,148
Transfer in GF	12,772,616
Transfer in URA	492,321
Total Revenues	**$ 13,617,085**
Debt - 2026	$ 3,581,875
Debt - 2022 A/B/C	10,035,210
Total Expenditures	**$ 13,617,085**

WATER RIGHTS ACQUISITION FUND

2027 Budget	Water Rights Acquisition
Revenues	
Water Acquisition Fee	$ —
Total Revenues	**$ —**
Expenditures	
Water Share Acquisition	$ —
Total Expenditures	**$ —**

IMPACT FEES FUND

2027 Budget	Impact Fees
Revenues	
Impact Fees - Parks/Open Space	$ 1,553,737
Impact Fees - Roads	2,110,819
Impact Fees - Drainage	704,311
Impact Fees - Facilities	213,780
Total Revenues	**$ 4,582,647**
Expenditures	
Restricted Impact - Parks/Open Space	$ 1,028,737
Restricted Impact - Roads	2,110,820
Restricted Impact - Drainage	704,310
Restricted Impact - Facilities	213,780
Transfer Out - Capital Expenditures Fund	525,000
Total Expenditures	**$ 4,582,647**

INFORMATION TECHNOLOGY INTERNAL SERVICE FUND

2027 Budget	Information Technology
Revenues	
Allocated Charges	$ 15,171,598
Total Revenues	**$ 15,171,598**
Expenditures	
Admin/Operations	$ 6,631,420
Capital Outlay	8,540,178
Total Expenditures	**$ 15,171,598**

FACILITY SERVICES INTERNAL SERVICE FUND

2027 Budget	Facility Management
Revenues	
Allocated Charges	$ 6,971,637
Total Revenues	**$ 6,971,637**
Expenditures	
Admin/Operations	$ 6,861,637
Capital Outlay	110,000
Total Expenditures	**$ 6,971,637**

FLEET MANAGEMENT INTERNAL SERVICE FUNDS

2027 Budget	Fleet Services
Revenues	
Allocated Charges	$ 7,423,544
Fund Balance Transfer	5,533,155
Total Revenues	**$ 12,956,699**
Expenditures	
Admin/Operations	$ 7,423,544
Vehicles and Equipment	5,533,155
Transfer Out-Capital Expenditures Fund	—
Total Expenditures	**$ 12,956,699**

BENEFITS INTERNAL SERVICE FUNDS

2027 Budget	Benefits
Revenues	
Allocated Charges	$ 8,609,000
Health/Dental Payments	1,526,000
Misc Revenue	110,000
Total Revenues	**$ 10,245,000**
Expenditures	
Insurance	$ 10,245,000
Total Expenditures	**$ 10,245,000**

2027 FINANCIAL SUMMARY

REVENUE SUMMARY

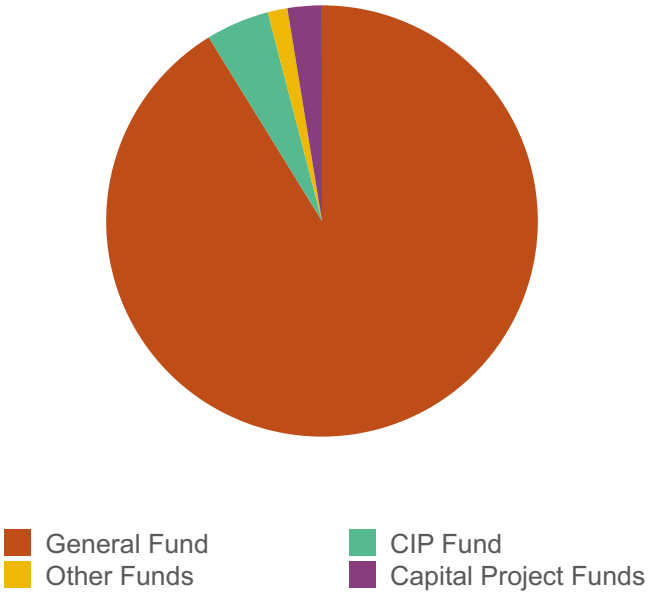
	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Taxes				
General property tax	$ 4,847,636	$ 5,337,625	$ 5,139,258	$ 5,395,769
Specific ownership tax	249,800	279,124	160,151	268,393
Sales and Use Taxes	119,896,168	109,918,930	77,244,179	126,161,126
Motor vehicle registration tax	244,804	232,807	171,805	235,069
Franchise fees	3,987,938	3,952,607	2,324,761	3,961,439
Other Taxes	1,230,492	548,407	958,408	1,126,850
Total Taxes	**130,456,838**	**120,269,500**	**85,998,562**	**137,148,646**
Licenses and Permits				
Liquor licenses	37,947	47,961	27,985	33,745
Occupation licenses	33,466	27,668	57,361	64,350
Contractors' licenses	118,968	128,463	58,106	114,204
Building permits	3,582,365	3,244,324	2,490,552	3,624,443
Other	2,163,849	1,608,417	1,178,065	2,205,970
Total Licenses and Permits	**5,936,595**	**5,056,833**	**3,812,069**	**6,042,712**
Intergovernmental				
Federal ARPA Funding	4,259,563	—	—	—
Cigarette tax	110,515	98,079	65,293	101,188
Total Intergovernmental	**4,370,078**	**98,079**	**65,293**	**101,188**
Charges for Service				
Recreation Golf Fees	7,278,846	6,858,859	5,277,248	6,841,250
Plan check fees	1,305,453	1,379,724	858,601	1,402,506
Court and Docket Fees	343,998	387,600	223,288	403,299
Zoning	573,711	450,563	264,623	505,560
Other	1,433,591	1,331,941	1,259,534	1,410,262
Total Charges for Service	**10,935,599**	**10,408,687**	**7,883,294**	**10,562,877**
Fines and Forfeitures				
Municipal court	982,937	900,000	621,103	950,000
Photo red light enforcement	433,232	467,437	75,455	359,589
DUI fees	25,511	24,588	18,778	29,536
Other	12,622	16,687	7,710	10,716
Total Fines and Forfeitures	**1,454,302**	**1,408,712**	**723,046**	**1,349,841**
Miscellaneous				
Investment earnings	13,331,108	3,616,971	934,168	5,435,850
Other	2,063,011	1,129,442	543,484	1,847,561
Total Miscellaneous	**15,394,119**	**4,746,413**	**1,477,652**	**7,283,411**
Total General Revenues	**168,547,531**	**141,988,224**	**99,959,916**	**162,488,675**

2027 FINANCIAL SUMMARY

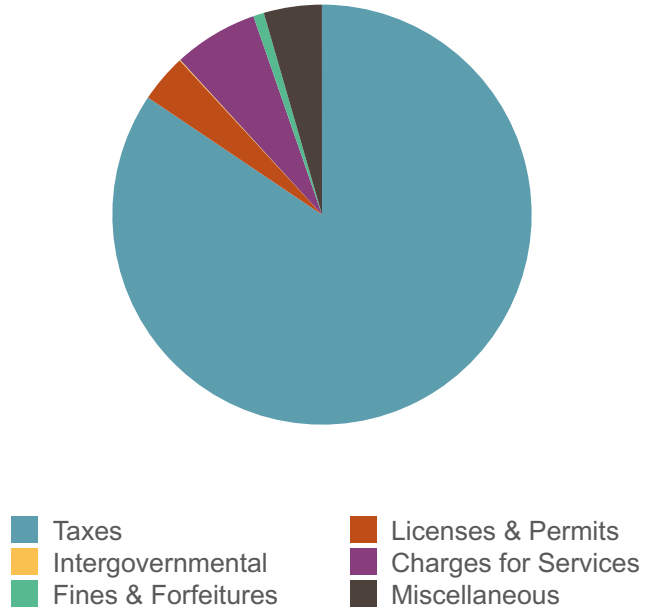
	2025 Actual	2026 Adopted	To 9/30	2027 Budget
Other Funds				
Adams County Open Space Tax	1,173,208	1,245,400	595,857	1,173,208
Highway User Tax	2,569,857	2,350,456	1,487,657	2,696,671
Road and Bridge Tax	1,174,822	1,155,350	1,256,653	1,213,118
Transportation Tax	3,161,578	3,530,263	1,983,428	3,319,657
Cable Subscriber Fees (PEG)	31,904	29,879	7,242	35,174
Conservation Trust Fund	890,632	780,486	590,993	780,486
KSS debt reimbursement	237,629	324,393	263,385	352,148
Chemical Round Up Fund	110,490	25,000	2,020	25,000
Solid Waste Management Fund	1,405,644	1,528,587	637,334	1,470,651
Impact Fee Fund - Parks	243,019	875,000	797,002	1,553,737
Impact Fee Fund - Roads	8,894,631	1,565,502	1,844,828	2,110,819
Impact Fee Fund - Drainage	945,569	461,597	1,793,232	704,311
Impact Fee Fund - Facilities	(1,178,597)	147,510	125,795	213,780
Water Rights Acquisition Fund	1,475,081	1,125,480	25,194	—
Second Creek Drainage Basin Fund	114,073	—	41,014	—
Buffalo Run Tributary Drainage Basin Fund	4,260	—	317	—
Third Creek Drainage Basin Fund	22,498	—	34,428	—
Total Other Funds	**21,276,298**	**15,144,903**	**11,486,379**	**15,648,760**
Total Governmental Funds	**189,823,829**	**157,133,127**	**111,446,295**	**178,137,435**

2027 FINANCIAL SUMMARY

REVENUE SUMMARY

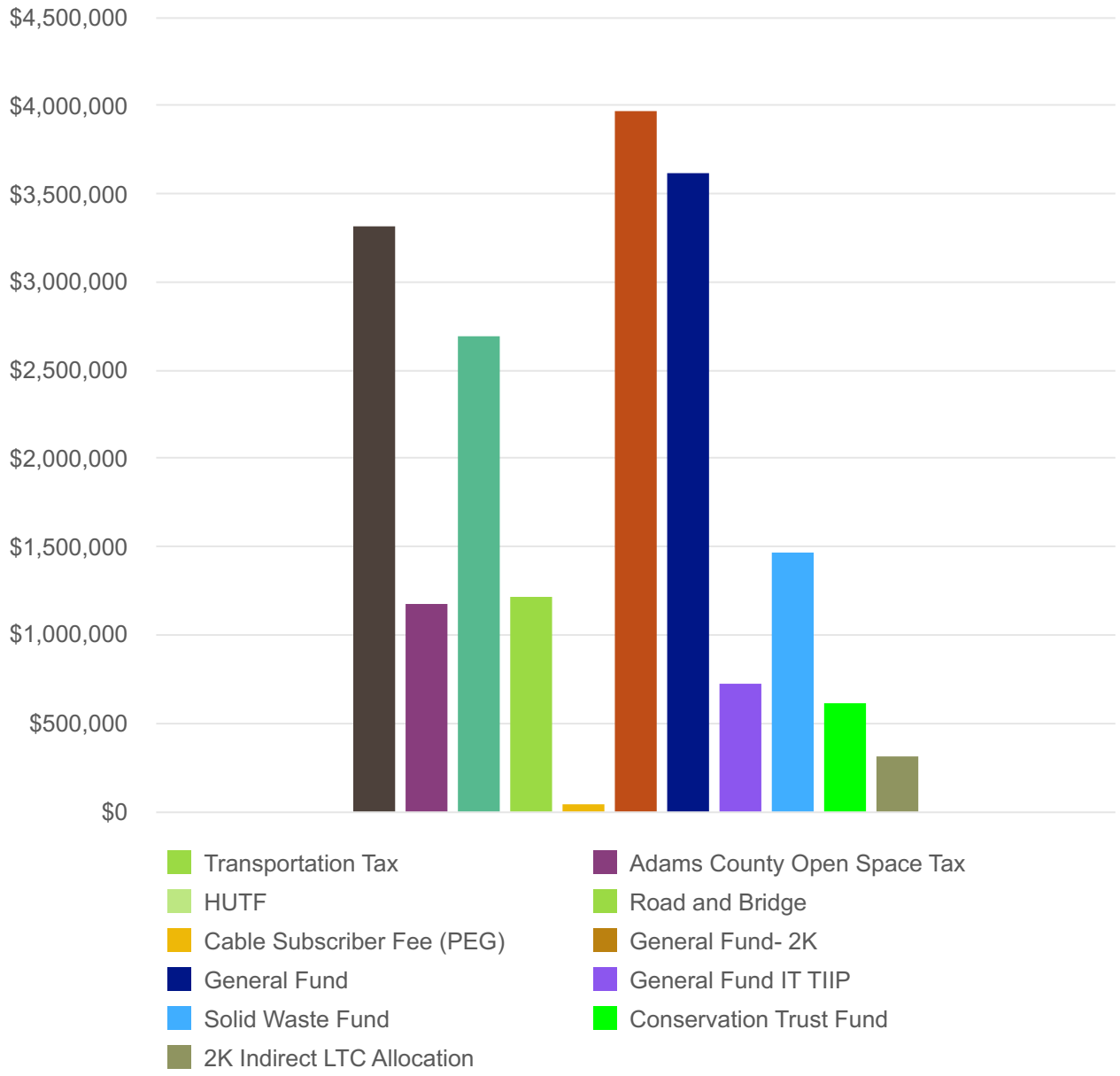


SUMMARY OF FINANCIAL SOURCES – GENERAL FUND



2027 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCES CAPITAL EXPENDITURES FUND



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 2027 general revenues (excluding restricted impact fees) are projected to increase by 14.4% to $162,488,675 from estimated 2026 estimated revenues of $141,988,224. 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 2027 fiscal year, property tax revenue is projected to be $5,392,295 along with $3,474 delinquent taxes for a total of $5,395,769. This is based on a preliminary net total taxable assessed valuation of $1,945,431,620. For the 2026 mill levy certification process, which impacts property taxes to be collected in 2027, a temporary mill levy credit of 0.508 is being applied to the City's mill levy of 3.28, resulting in a 2.772 mill levy for the 2027 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 $3,961,439 in the 2027 budget, which is less than a 1% increase from the 2026 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 2027 are projected to increase 14.8% over 2026 budgeted revenues to $126,161,216, of which $95,865,918 is general sales and use tax and $30,295,208 is 2K sales tax. A General Fund transfer of $12,772,616 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 2027 budget are projected at $3,624,443, which is an increase of 11.7% from the 2026 budget.

Excavating Permits

Excavation Permit Fee revenues are received from various contractors performing excavation activities within the City's various right-of-ways. The 2027 budget increased to $2,205,170, which is a increase of 37.2% from the 2026 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 2027 budget includes Plan Check Fees of 1,402,506, which is an increase of 1.7% from the 2026 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 $235,069 in Motor Vehicle Fees for 2027.

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 2027 budget are $950,000, which is a projected increase of less than 5.6% from the 2026 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, Paradice Island Pool and golf course. To access the activities and programs, users are charged a membership fee. Activity fee revenues are anticipated to increase to $6,841,250 in 2027, which is a 0.3% decrease from the 2026 budget.

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 decrease 5.8% to $1,173,208.

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 14.7% to $2,696,671 for the 2027 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 increase 5.0% to $1,213,118 for the 2027 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 decrease 6.0% to $3,319,657 for the 2027 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 $780,486 for the 2027 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 $4,582,647, which is comprised of $1,553,737 for parks/open space, $2,110,819 for transportation, $704,311 for drainage, and $213,780 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.

Solid Waste Fees

The City has a Special Revenue 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 $1,470,651 in 2027. The Funds are transferred to the Capital Expenditures Fund for use on capital projects pertaining to surrounding roads and transportation impacts of the landfill.

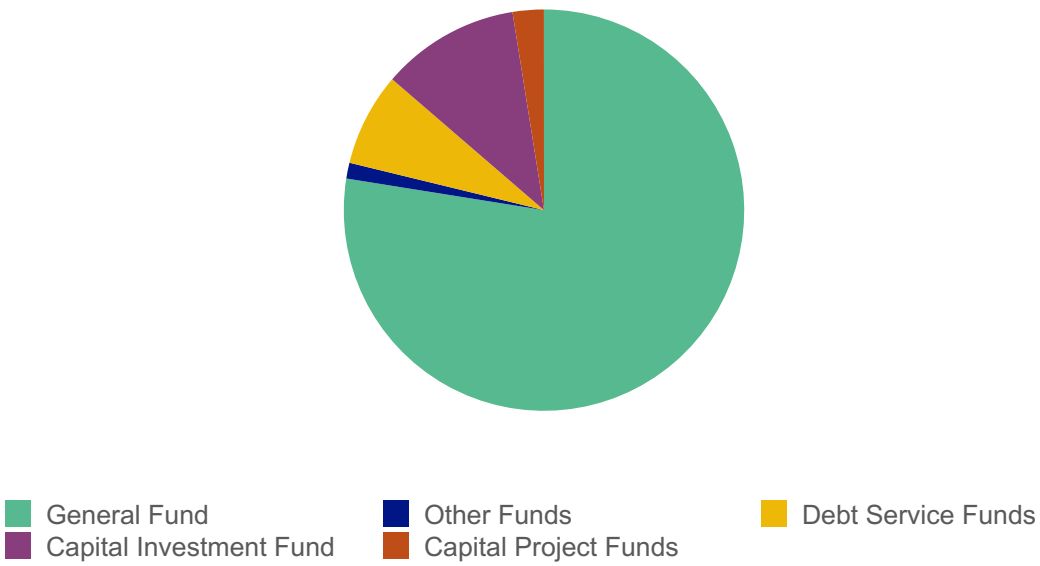
EXPENDITURES SUMMARY

	Personnel Services		Materials and Supplies	Services and Charges	Capital Outlay	Total
	Salaries	Benefits				
Administration	$ 4,631,825	$ 1,204,609	$ 87,150	$ 3,213,447	$ -	**$ 9,137,031**
Economic and Community Vitality	1,827,193	510,377	4,700	1,747,330	-	**4,089,600**
Human Resources	1,699,883	2,089,613	12,700	2,740,455	-	**6,542,651**
Finance	4,545,766	2,110,598	13,610	1,935,563	-	**8,605,537**
Community Development	4,877,252	1,506,425	73,300	2,763,530	-	**9,220,507**
Public Safety	23,415,787	6,321,532	1,350,170	15,948,041	-	**47,035,530**
Public Works	8,679,005	2,439,379	1,210,760	15,416,516	-	**27,745,660**
Parks, Recreation & Golf	11,563,626	2,353,577	2,245,839	7,059,723	530,000	**23,752,765**
Legal	1,647,039	368,635	34,570	624,433	-	**2,674,677**
Debt Service	-	-	-	1,839,931	-	**1,839,931**
Capital Expenditures Fund	-	-	-	-	20,274,875	**20,274,875**
Solid Waste Fund	-	-	-	1,470,651	-	**1,470,651**
Impact Fee Fund	-	-	-	4,582,647	-	**4,582,647**
Conservation Trust	-	-	-	780,486	-	**780,486**
Elected Officials Retirement Fund	-	-	-	41,760	-	**41,760**
Chemical Roundup Fund	-	-	-	25,000	-	**25,000**
Debt Service Fund	-	-	-	13,617,085	-	**13,617,085**
Total	**$ 62,887,376**	**$ 18,904,745**	**$ 5,032,799**	**$ 73,806,598**	**$ 20,804,875**	**$ 181,436,393**

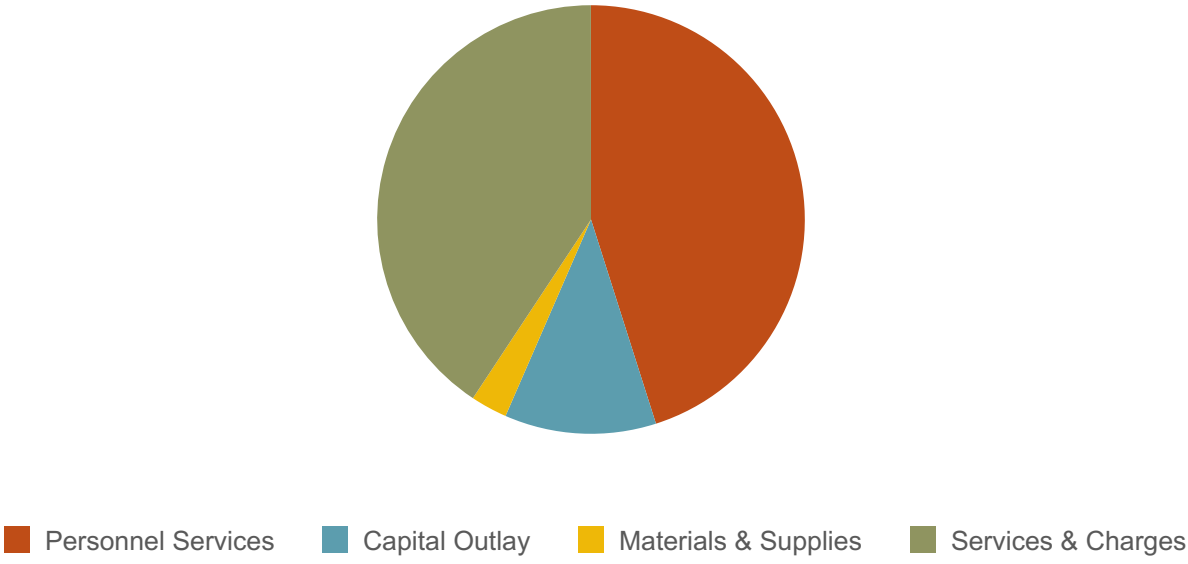
Note:
Includes Internal Service Funds Allocations

2027 FINANCIAL SUMMARY

EXPENDITURES SUMMARY BY FUND

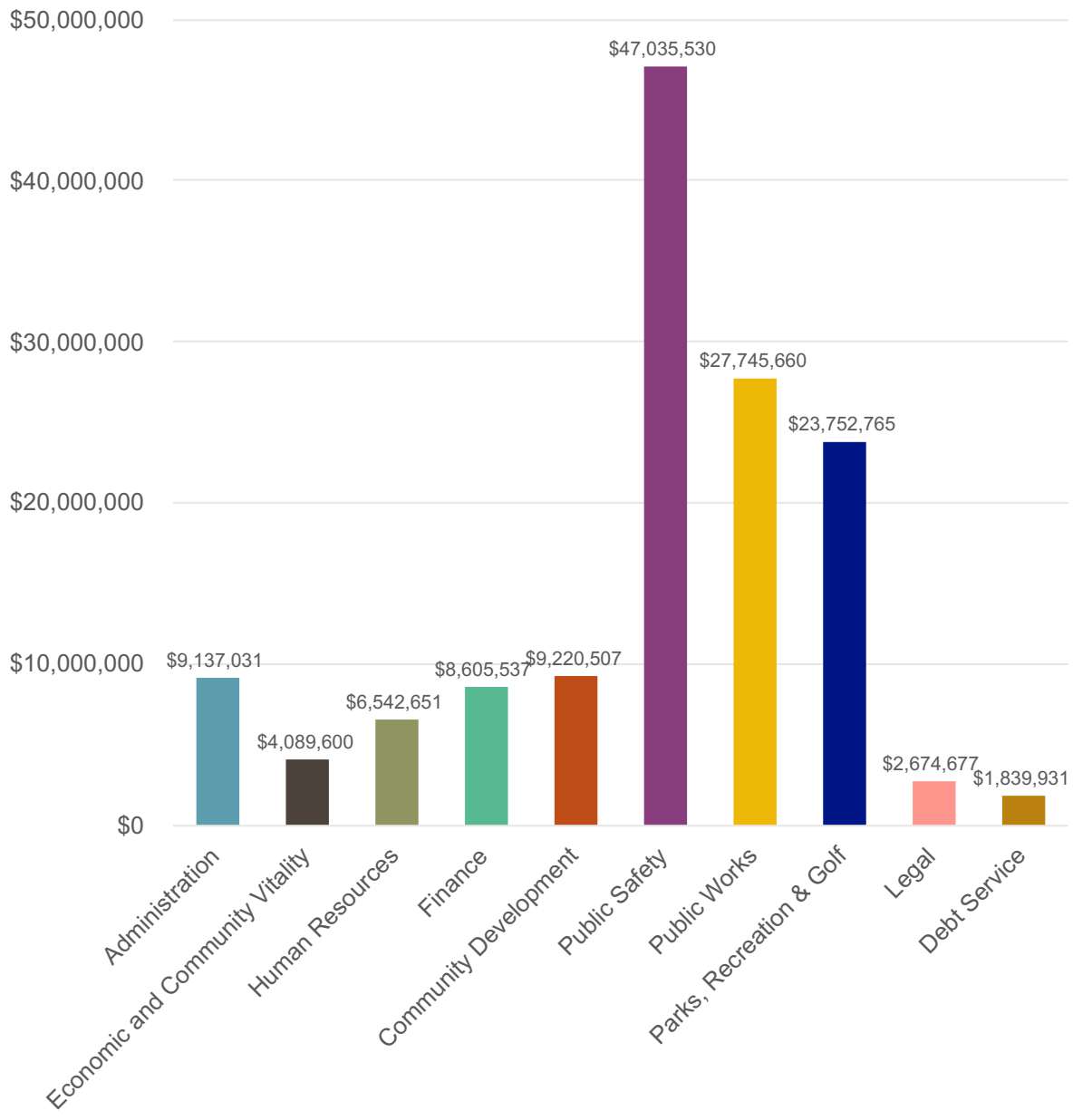


EXPENDITURES SUMMARY BY FUND



2027 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL USES - GENERAL FUND



2027 FINANCIAL SUMMARY

EXPENDITURES OVERVIEW

Planned expenditures for the 2027 fiscal year, including the General Fund and Capital Projects, and allocated costs from the Internal Service Funds have been budgeted at $181,436,893. This is an increase of $8,200,198 or 4.7% over the 2026 Budget.

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 Districts, and Impact Fees.

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 $2,913,650 or 4.9% for the 2027 budget. Included in this increase are the addition of 30.0 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 increase $186,318 or 3.8% for 2027.

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 $6,815,659 or 10.5% for the 2027 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 $4,548,219 or 14.3% for 2027. This is due to increases to allocations for Facility Services, Fleet Management, and Information Technology for increased costs, and rising cost of healthcare and 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 $303,851 or 2% for the 2027 Budget. This is the combination of the Debt Service fund, and the Debt Service contained in the General fund. The 2027 budgeted amount of $13,617,085 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 decrease $4,303,789 or 17.4% for the 2027 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 increase $704,892 or 3.4% for 2027. This is due to a larger General Fund transfer to the Capital Expenditures Fund in 2027.

CITY OF COMMERCE CITY

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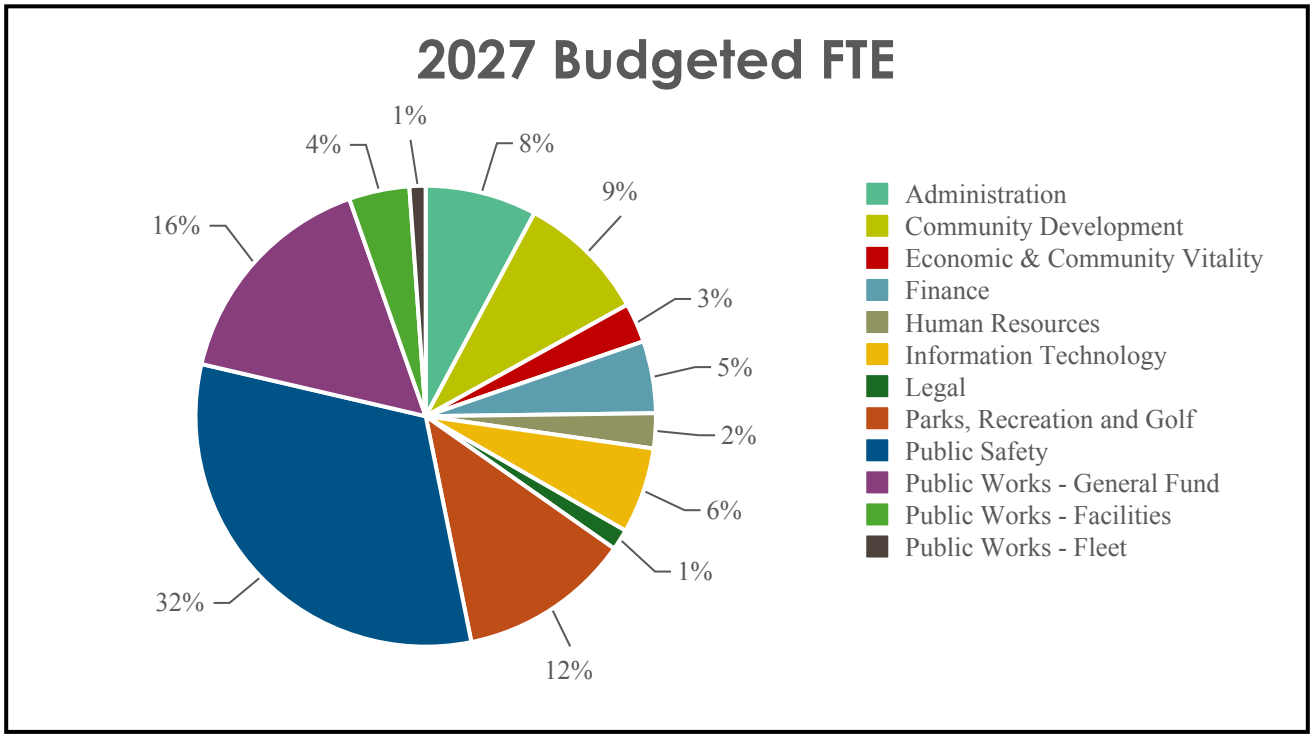

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CALU Park
17010 E. 95th
Park F



PERSONNEL

EMPLOYEE AND STAFFING OVERVIEW

HUMAN RESOURCES OVERVIEW



Full-Time Equivalents (FTEs Summary)	2024 Adopted	2025 Adopted	2026 Adopted	2026 Mid-Year Change	2027 Proposed Change*	2027 Budget
Staffing by Department						
Administration	60.0	73.0	47.0	1.0	0.0	48.0
Community Development	63.0	55.0	55.0	1.0	0.0	56.0
Economic and Community Vitality	0.0	0.0	17.0	0.0	0.0	17.0
Finance	28.0	28.0	31.0	0.0	0.0	31.0
Human Resources	13.0	14.0	15.0	0.0	0.0	15.0
Legal	0.0	0.0	9.0	0.0	0.0	9.0
Parks, Recreation and Golf	71.0	72.0	70.0	2.0	2.0	74.0
Public Safety	180.0	187.0	190.0	0.0	5.0	195.0
Public Works - General Fund	88.0	88.0	94.0	3.0	1.0	98.0
Subtotal General Fund FTEs	**503.0**	**517.0**	**528.0**	**7.0**	**8.0**	**543.0**
Information Technology	32.0	34.0	37.0	0.0	0.0	37.0
Public Works - Facilities	7.0	9.0	26.0	0.0	0.0	26.0
Public Works - Fleet	7.0	7.0	6.0	0.0	1.0	7.0
Subtotal Internal Service Fund FTEs	**46.0**	**50.0**	**69.0**	**0.0**	**1.0**	**70.0**
Total FTEs	**549.0**	**567.0**	**597.0**	**7.0**	**9.0**	**613.0**

**2027 Proposed Changes are new positions added*

2027 STAFFING CHANGES SUMMARY

2026 Mid-Year Changes			
Department	**Position Descriptions**	**FTE Change**	**Explanation**
Administration	Director of Economic Opportunity and Cultural Affairs	(1.0)	Decrease of 1.0 FTE. This position moved to Economic and Community Vitality.
Administration	Energy Efficiency Specialist	1.0	Increase of 1.0 FTE. This is a mid-year City Manager approved position.
Administration	Sustainability Development Specialist	1.0	Increase of 1.0 FTE. This is a mid-year City Manager approved position.
Community Development	Civil Engineer I	1.0	Increase of 1.0 FTE. Reclassficiation of Sr. Engineering Technician position form Public Works.
Economic and Community Vitality	Director of Economic Opportunity and Cultural Affairs	1.0	Increase of 1.0 FTE. This position moved from Administration.
Economic and Community Vitality	Special Events Specialist	(1.0)	Decrease for 1.0 FTE. This position moved to Parks, Recreation and Golf.
Parks, Recreation and Golf	Special Events Specialist	1.0	Increase of 1.0 FTE. This position moved from Economic and Community Vitality.
Parks, Recreation and Golf	Special Events Specialist	1.0	Increase of 1.0 FTE. Variable Hour Employee (VHE) position converted to full-time.
Public Works - General Fund	Real Estate and Asset Manager	1.0	Increase of 1.0 FTE. This is a mid-year City Manager approved position.
Public Works - General Fund	Sr. Engineering Technician	(1.0)	Decrease of 1.0 FTE. This position was reclassified to Civil Engineer I and moved to Community Development.
Public Works - General Fund	Public Works Inventory Technician	1.0	Increase of 1.0 FTE. This position was reclassified to Civil Engineer I and moved to Community Development.
Public Works - General Fund	Streets Maintenance Supervisor	1.0	Increase of 1.0 FTE. This is a mid-year City Manager approved position.
Public Works - General Fund	Streets Operations Technician	1.0	Increase of 1.0 FTE. This is a mid-year City Manager approved position.
Total FTEs - 2026 Mid-Year Changes		**7.0**	

EMPLOYEE AND STAFFING OVERVIEW

2027 Proposed Changes			
Department	**Position Description**	**FTE Change**	**Explanation**
Parks, Recreation and Golf	Deputy Director PRG - Recreation Admin	1.0	Increase of 1.0 FTE. This is a new position in 2027.
Parks, Recreation and Golf	Facility Assistant - Rentals (Recreation & Golf)	1.0	Increase of 1.0 FTE. This is a new position in 2027.
Public Safety	Community Service Officer	1.0	Increase of 1.0 FTE. This is a new position in 2027.
Public Safety	Real Time Crime Center Technician	4.0	Increase of 4.0 FTEs. These are a new positions in 2027.
Public Works - General Fund	Junior Project Manager	1.0	Increase of 1.0 FTE. This is a new position in 2027.
Subtotal 2027 Proposed General Fund FTE Changes		**8.0**	
Public Works - Fleet	Fleet Mechanic	1.0	Increase of 1.0 FTE. This is a new position in 2027.
Subtotal 2027 Proposed Internal Service Fund FTE Changes		**1.0**	
Total FTEs - 2027 Proposed Changes		**9.0**	

2027 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 result-oriented individuals. This is achieved by investing in employee benefits, compensation, and professional development opportunities and by creating a culture of accessibility 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 offering comparable market salaries, a well-rounded benefits package, and a pay-for-performance structure. The City's compensation and benefits programs are essential 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 places each position in a pay range with a minimum, average market salary(midpoint), and maximum. The 2027 compensation plan is structured as a pay-for-performance system, and after a performance evaluation, employees are eligible for a pay increase based on their individual performance rating.

COMPENSATION PLAN

Provisions of the revised compensation plan concept include the following:

General Information

The City uses a variety of factors to determine if any adjustment to a classification's pay range is warranted. Such factors may include, but are not limited to:

- The Consumer Price Index (CPI) for the Denver metro area
- Market analysis of specific classifications of comparable organizations
- 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 which 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.

Performance Evaluation System

Employees receive performance reviews and merit increases, as applicable, on their evaluation date. Generally, the budget will account for an amount sufficient to provide each employee with a merit increase on the evaluation date, based on the employee's overall performance rating, reclassifications, and to meet any 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 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 2027 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 to position the City to make better long-term choices about benefits packages that meet our employees' needs. After an extensive review of costs and risks, the City decided to transition to a self-funded program effective January 1, 2024, with the expectation of continuing to offer affordable benefits for employees and provide exceptional service and plan offerings well into the future.

- 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 transitioned to a self-funded dental plan on 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. 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 Fraternal Order of Police (FOP)_collective bargaining agreement, sworn members of the collective bargaining agreement will receive a 12.5% matching contribution from the City, plus the employee's contribution of 12.5%, to the retirement plan. In addition, the City offers an optional 457 deferred compensation with a match of 50% of the employees' contribution up to 3%.

- Employee Computer Loan Program - The City will continue to provide an employee home computer purchase program for 2026. The purpose of the program is to increase computer literacy for all employees, resulting in higher use of technology and added productivity.

CITY OF COMMERCE CITY

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GENERAL FUND CHART

General Fund Financial Summary	2025 Actual	2026 Adopted	2026 Revised	2027 Proposed
Beginning Fund Balance	**$ 107,972,341**	**$ 116,652,534**	**$ 116,652,534**	**$ 107,731,806**
Revenues				
Sales & Use Taxes - 3.5%	$ 92,449,474	$ 86,622,448	$ 86,622,448	$ 95,865,918
2K Sales & Use Taxes - 1.0%	25,845,015	21,563,695	21,563,695	28,337,538
2K Sales & Use Taxes - 1.0% (Operating Allocation)	1,601,679	1,732,787	1,732,787	1,957,670
Other Taxes	10,560,670	10,350,570	10,350,570	10,987,520
Licenses and Permits	5,936,595	5,056,833	5,056,833	6,042,712
Intergovernmental	4,370,078	98,079	5,001,899	101,188
Charges for Service	10,935,599	10,408,687	10,408,687	10,562,877
Fines and Forfeitures	1,454,302	1,408,712	1,408,712	1,349,841
Miscellaneous	15,394,119	4,746,413	4,873,914	7,283,411
Total Revenues	**$ 168,547,531**	**$ 141,988,224**	**$ 147,019,545**	**$ 162,488,675**
Other Financing Uses (Transfers In)				
Special Improvement District	$ 88,752	$ —	$ —	$ —
Total Other Financing Uses	**$ 88,752**	**$ —**	**$ —**	**$ —**
Total Revenues and Other Financing Uses	**$ 168,636,283**	**$ 141,988,224**	**$ 147,019,545**	**$ 162,488,675**

	2025 Actual	2026 Adopted	2026 Revised	2027 Proposed
Expenditures				
Administration	$ 11,068,834	$ 8,305,138	$ 9,048,721	$ 9,137,031
Economic and Community Vitality	$ —	$ 3,778,622	$ 4,309,740	4,089,600
Legal	$ 2,271,095	$ 2,497,363	$ 2,497,363	$ 2,674,677
Human Resources	$ 3,278,166	$ 5,980,111	$ 5,994,984	6,542,651
Finance	$ 8,490,157	$ 8,118,612	$ 7,926,117	8,605,537
Community Development	$ 8,972,593	$ 9,000,886	$ 12,321,300	9,220,507
Public Safety	$ 37,176,525	$ 42,438,294	$ 42,507,440	47,035,530
Public Works	$ 22,891,521	$ 25,220,688	$ 25,305,402	27,745,660
Parks, Recreation & Golf	$ 21,103,447	$ 22,256,711	$ 23,139,719	23,752,765
Debt Service	$ 1,951,588	$ 1,843,681	$ 1,843,681	1,839,931
Total Expenditures	**$ 117,203,926**	**$ 129,440,106**	**$ 134,894,467**	**$ 140,643,889**

	2025 Actual	2026 Adopted	2026 Revised	2027 Proposed
Other Financing Uses (Transfers Out)				
Capital Expenditures Fund - General Fund Balance	$ 27,663,050	$ —	$ —	$ 3,965,621
Capital Expenditures Fund - 2K Capital & Operations	750,000	6,440,000	6,440,000	3,615,000
Capital Expenditures Fund - IT CIP Projects	707,500	1,006,000	1,006,000	720,000
Capital Expenditures Fund - 2K Capital Allocation	189,933	204,085	204,085	315,753
Debt Service Fund	12,972,432	13,079,293	13,079,293	12,772,616
Elected Officials Retirement Fund	—	36,480	36,480	41,760
Benefits Fund	469,249	—	—	—
Information Technology Fund	—	—	239,948	—
URA Fund	—	—	40,000	40,000
Total Other Financing Uses	**$ 42,752,164**	**$ 20,765,858**	**$ 21,045,806**	**$ 21,470,750**
Total Expenditures and Other Financing Uses	**$ 159,956,090**	**$ 150,205,964**	**$ 155,940,273**	**$ 162,114,639**
Net Change in Fund Balance	**$ 8,680,193**	**$ (8,217,740)**	**$ (8,920,728)**	**$ 374,036**
Ending Fund Balance	**$ 116,652,534**	**$ 108,434,794**	**$ 107,731,806**	**$ 108,105,842**
Reserves				
Nonspendable	$ 269,325	$ 269,325	$ 269,325	$ 269,325
TABOR 3% Emergency Reserve	4,925,893	4,925,893	4,925,893	4,925,893
2K Capital and Operations	16,627,873	16,627,873	16,627,873	16,627,873
Operating Reserves	12,944,011	12,944,011	12,944,011	12,944,011
Safeguard Reserves	19,904,479	19,904,479	19,904,479	19,904,479
Defined Contribution Plan	5,795,016	5,795,016	5,795,016	5,795,016
Parks, Recreation & Golf Equipment	1,765,222	1,765,222	1,765,222	1,765,222
Employee Assisted Housing Program	125,345	125,345	125,345	125,345
Total Reserves	**$ 62,357,164**	**$ 62,357,164**	**$ 62,357,164**	**$ 62,357,164**
General Fund Unassigned Fund Balance	**$ 54,295,370**	**$ 46,077,630**	**$ 45,374,642**	**$ 45,748,678**


Commerce
CITY
Welcome to
CALU Park
17010 E. 95th

ADMINISTRATION



ADMINISTRATION

DEPARTMENT SUMMARY

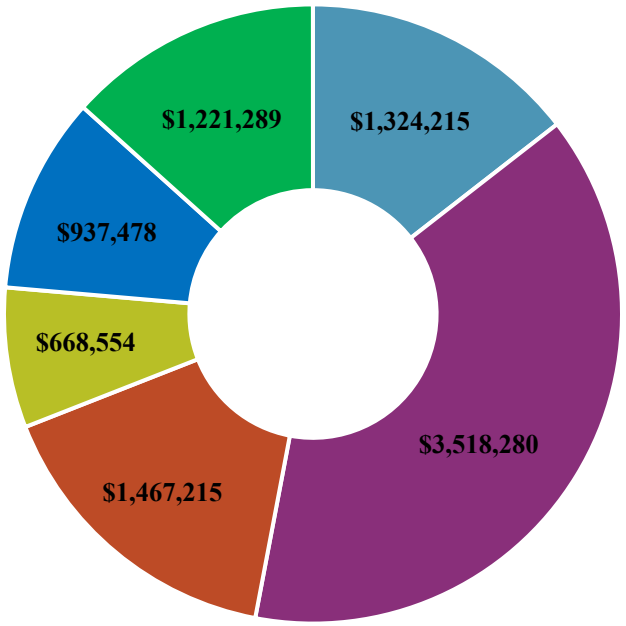
Department Divisions

- City Clerk
- City Manager
- Community Well-Being
- Energy, Equity and Environment
- Legislative
- Municipal Court

Key Responsibilities

- **City Clerk**
  - Conduct City elections
  - Preserve and provide access to records
- **City Manager**
  - Implement City Council policies and priorities
- **Community Well-Being**
  - Coordinate information and referral services, outreach, and programming to reach individuals and families needing services and support
- **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
- **Legislative**
  - Establish City policies, goals, and enact laws
  - Adopt ordinances, resolutions, and policies to conduct the City business
  - Review and approve the annual budget
- **Municipal Court**
  - Manage court process and procedures
  - Provide an accessible, efficient, and impartial forum for all court participants

2027 Adopted Budget	
Total Revenue	$1,701,914
Total Expenditures	$9,137,031
Fund Balance	—
General Fund Cost	$7,435,117
% Funded by General Fund	81 %



Budgeted FTE	2025	2026	2027
ADM - Administration	**73.0**	**47.0**	**48.0**
Center for Innovation	3.0	—	—
City Clerk	6.0	6.0	6.0
City Manager	15.0	13.0	12.0
Community Relations	8.0	—	—
Community Well-Being	8.0	9.0	9.0
Economic Development	5.0	—	—
Energy, Equity and Environment	3.0	3.0	5.0
Legal	9.0	—	—
Legislative	9.0	9.0	9.0
Municipal Court	7.0	7.0	7.0
Totals	**73.0**	**47.0**	**48.0**

DEPARTMENT MISSION

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

- **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.
- **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.
- **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 address poverty, homelessness, neighborhood and race equity to serve our vulnerable residents.
- **Energy, Equity and Environment (236) –** The Energy, Equity and 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.
- **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.
- **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.

STRATEGIC PLAN OBJECTIVES

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

City Clerk	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Licenses Processed	105	242	486	549	603
Records Requests	384	231	396	578	635
Passports Processed	1,487	2,365	2,087	1,642	1,806
Board and Commission Members Appointed	40	38	48	75	60

Municipal Court	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Court Business Conducted by Phone	8,038	5,616	7,705	7,977	8,177
Court Business Conducted by Email	11,270	9,937	8,355	8,200	8,400

DEPARTMENT REVENUES

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Charges for Services	$ 670,078	$ 759,241	$ 393,673	$ 707,602	-7%
Donations	1,750	—	—	—	N/A
Fines & Forfeitures	995,419	916,477	628,603	960,567	5%
Licenses/Permits	37,947	47,961	27,985	33,745	-30%
Reimbursed by Others	80,000	—	10,000	—	N/A
Unclassified	—	—	—	—	N/A
Total	$ 1,785,194	$ 1,723,679	$ 1,060,261	$ 1,701,914	-1%

EXPENDITURES BY TYPE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Salaries	$ 6,074,387	$ 4,158,430	$ 3,638,946	$ 4,419,015	6%
Benefits	1,632,784	1,102,995	1,049,604	1,204,609	9%
Contract Services	303,552	208,400	142,057	212,810	2%
Services & Charges	5,239,045	2,711,713	2,947,413	3,213,447	19%
Materials & Supplies	90,161	123,600	47,259	87,150	-29%
Total	$ 13,339,929	$ 8,305,138	$ 7,825,279	$ 9,137,031	10%

EXPENDITURES BY DIVISION

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Legislative	$ 834,886	$ 849,331	$ 592,964	$ 937,478	10%
Legal					
City Attorney	2,042,644	—	—	—	N/A
Legal Services	228,451	—	—	—	N/A
City Manager					
City Manager	3,212,810	3,606,327	2,453,091	3,518,280	-2%
City Clerk	941,627	1,168,521	746,214	1,324,215	13%
Economic Development	1,276,285	—	—	—	N/A
Community Relations	1,905,158	—	—	—	N/A
Municipal Court	1,119,626	1,149,790	798,040	1,221,289	6%
Center for Innovation	143,636	—	—	—	N/A
Energy, Equity and Environment	501,007	522,061	388,892	668,554	28%
Community Well-Being	1,133,799	1,009,108	1,088,786	1,467,215	45%
Total	$ 13,339,929	$ 8,305,138	$ 6,067,987	$ 9,137,031	10%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Legislative	Increase due to Salary, Benefits, Outside Services, Career Development, and Operating Supplies.	$88,147
City Manager	Decrease primarily due to moving 1.0 FTE Director of Economic and Community Vitality position from City Manager to Economic Development. Other 2027 decreases in Outside Services and Equipment Maintenance. Increases in Allocations and Career Development.	(88,047)
City Clerk	Increase primarily due to Salary, Benefits, Allocations, Outside Services, and Election expenditures that occur in odd calendar years.	155,694
Municipal Court	Increase due to Salary, Benefits, Allocations, and Operating expenses.	71,499
Energy, Equity and Environment	Services to add the Tree Canopy program previously funded from American Rescue Plan Act (ARPA), Allocations, and Career Development.	146,493
Community Well-Being	Increase primarily due to adding Salary and Benefits for 4.0 FTEs and Outside Services to continue outreach, assistance, housing, medical, and transportation programs previously funded by ARPA. Additional increases for Facility and Computer Allocations.	458,107
Total - Administration		**$831,893**

CITY OF COMMERCE CITY

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ECONOMIC AND COMMUNITY VITALITY



ECONOMIC AND COMMUNITY VITALITY

ECONOMIC AND COMMUNITY VITALITY

DEPARTMENT SUMMARY

Department Divisions

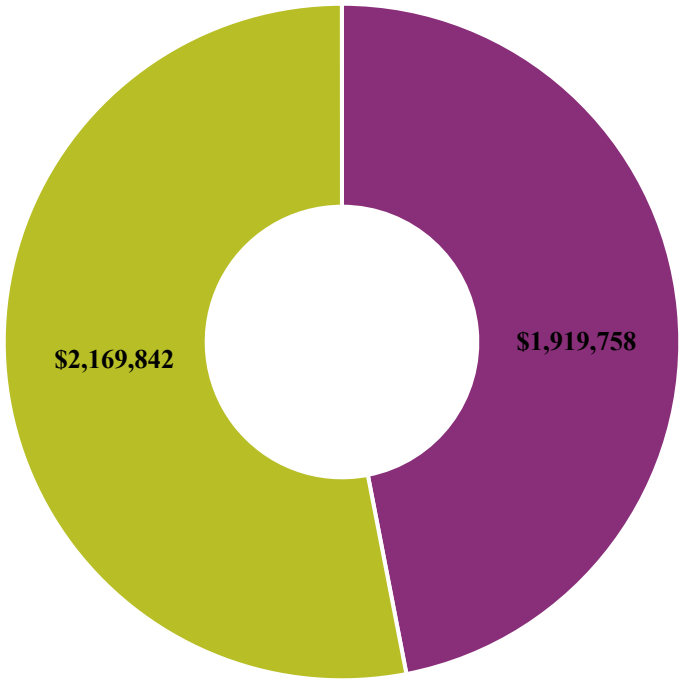
- Community Relations
- Economic Development

Key Responsibilities

- **Economic Development**
  - Become a complete and inclusive community where all residents have access to places to shop, dine, and play
  - Improve access to economic opportunity for residents and businesses
  - Develop a reputation as a leading city to live, work, visit, and stay within the metro area
  - Grow and innovate within existing legacy industries and new opportunity sectors alike
  - Foster a high-functioning economic development ecosystem

- **Community Relations**
  - Provide accurate, timely, and relevant public information, strategic communications, and marketing services to various audiences
  - Plan and organize community events and cultural enrichment opportunities for residents and community members
  - Create and foster public engagement/ outreach efforts and encourage community involvement
  - Manage the City's brand identity and consistency of message
  - Administer the City's Public Art Program in accordance with the Public Art Master Plan

2027 Adopted Budget		
Total Revenue		—
Total Expenditures	$	4,089,600
Fund Balance		—
General Fund Cost	$	4,089,600
% Funded by General Fund		100%



Budgeted FTE	2025	2026	2027
Economic & Community Vitality	—	**17.0**	**17.0**
Community Relations	—	10.0	9.0
Economic Development	—	7.0	8.0
Totals	—	**17.0**	**17.0**

ECONOMIC AND COMMUNITY VITALITY

The Economic and Community Vitality Department's mission is to foster a thriving, inclusive, and resilient community by driving economic growth, promoting cultural vibrancy and enhancing community engagement through strategic marketing and communications.

DEPARTMENT OVERVIEW

- **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 engagement 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.

STRATEGIC PLAN OBJECTIVES PERFORMANCE MEASURES

5.2. Promote inclusivity through city programming and events

5.2.5 - Increase engagement and communication with bilingual residents for city programming and events

5.2.7 - Identify and host cultural celebrations and events by partnering with city boards and commissions

5.3. Strengthen city engagement with the community by expanding relationships with community groups and organizations

5.3.1 - Identify, define, and measure baseline of connections to community groups

5.3.4 - Create and conduct a community survey/quality-of-life survey to inform city policymaking

5.5. Beautify the City's physical space to encourage community pride through MyC3 and other strategies

5.5.1 - Expand and bolster Public Art program to celebrate city heritage and culture

5.5.1 - Explore city/community partnerships to promote community engagement an civic pride

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

6.4.11 - 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

6.5.2 - Explore additional translation opportunities for all city meetings

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

Economic Development	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Number of Business Engagements by the City BRE Program	1,462	1,030	1,586	2,304	2,000
Private Investment in URA Areas*	—	367,000	33,087,813	6,171,837	13,246,407
Commercial Building Permit Value*	—	$115.7M	$375.5M	$211.3M	$234.2M

**Performance Measure tracking began in 2024.*

DEPARTMENT REVENUES

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Reimbursed By Others	$ —	$—	$ 5,000	$ —	100%
Total	$ —	#VALUE!	$ 5,000	$ —	100%

EXPENDITURES BY TYPE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Salaries	$ —	$ 1,725,219	$ 1,055,549	$ 1,798,693	4%
Benefits	—	476,301	317,500	510,377	7%
Contract Services	—	35,300	34,993	28,500	-19%
Services & Charges	—	1,536,202	1,112,928	1,747,330	14%
Materials & Supplies	—	5,600	10,468	4,700	-16%
Total	$ —	$ 3,778,622	$ 2,531,438	$ 4,089,600	8%

ECONOMIC AND COMMUNITY VITALITY

EXPENDITURES BY DIVISION

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Community Relations	$ —	$ 2,156,031	$ 1,260,035	$ 1,919,758	-11%
Economic Development	—	1,622,591	1,271,403	2,169,842	34%
Total	$ —	$ 3,778,622	$ 2,531,438	$ 4,089,600	8%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Community Relations	Decrease primarily due to moving 1.0 FTE Special Events Specialist and Outside Services community events budgets to the Community Events division in the Parks, Recreation and Golf department.	$ (236,273)
Economic Development	Increase due to adding 1.0 FTE Director of Economic and Community Vitality position from City Manager. Additional increases for Allocations, Career Development, outside Services for workforce development, Promotional Activities/Materials, and Business Networking.	547,251
Total – Economic & Community Vitality		**$ 310,978**



LEGAL



LEGAL

DEPARTMENT SUMMARY

Department Divisions

- City Attorney
- Legal Services

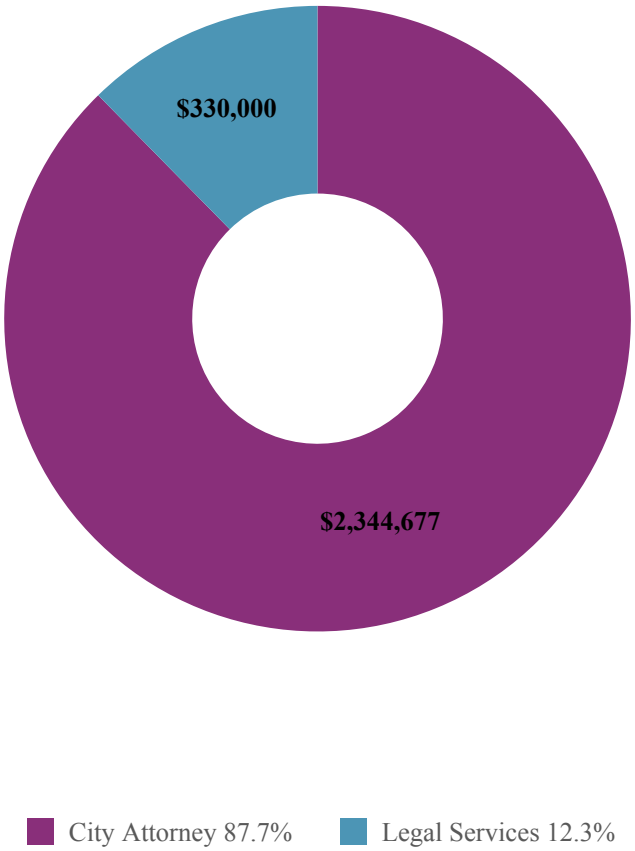
Key Responsibilities

- Provide legal representation and counsel to the City, including City Council, City departments and boards and commissions.

Core Functions

- Responsible for the general legal affairs of the City, including preparation and review of all City ordinances, contracts, bonds and other written instruments.
- Prosecute ordinance violations and handle all City cases in court and before other legally constituted tribunals.

2027 Adopted Budget	
Total Revenue	—
Total Expenditures	$2,674,677
Fund Balance	—
General Fund Cost	$2,674,677
% Funded by General Fund	100%



Budgeted FTE	2025	2026	2027
Legal	**9.0**	**9.0**	**9.0**
City Attorney	9.0	9.0	9.0
Totals	**9.0**	**9.0**	**9.0**

LEGAL

DEPARTMENT MISSION

The City Attorney's Office is committed to providing high quality legal counsel while upholding the City's foundational principles of Integrity, Collaboration, Respect and Excellence. Speaking with one voice, we provide comprehensive, proactive legal services, solving problems creatively and fostering a climate of trust and mutual respect to meet our clients' needs.

DEPARTMENT OVERVIEW

- **Legal (222) and Legal Services (223)** - The City Attorney's Office provides legal support to the City. 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.

EXPENDITURES BY TYPE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Salaries	$ 1,450,146	$ 1,406,605	$ 980,157	$ 1,547,839	10%
Benefits	318,527	343,752	248,260	368,635	7%
Contract Services	11,841	99,200	61,078	99,200	0%
Services & Charges	460,101	615,306	449,231	624,433	1%
Materials & Supplies	30,480	32,500	18,566	34,570	6%
Total	$ 2,271,095	$ 2,497,363	$ 1,757,292	$ 2,674,677	7%

EXPENDITURES BY DIVISION

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
City Attorney	$ 2,042,644	$ 2,166,363	$ 1,510,499	$ 2,344,677	8%
Legal Services	228,451	331,000	246,793	330,000	0%
Total	$ 2,271,095	$ 2,497,363	$ 1,757,292	$ 2,674,677	7%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
City Attorney	Increases in salaries, benefits, and facility and computer allocations and operating supplies.	$ 178,314
Legal Services	Decrease in outside services budget.	(1,000)
Total - Legal		**$ 177,314**



HUMAN RESOURCES



HUMAN RESOURCES

HUMAN RESOURCES

DEPARTMENT SUMMARY

Department Divisions

- Organizational Development
- Human Resources
- Risk Management

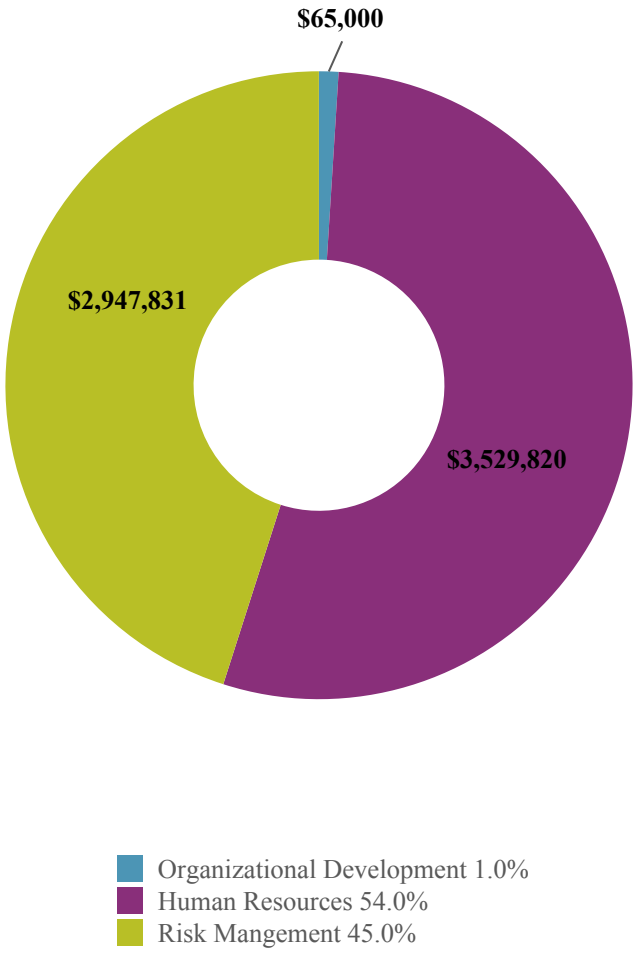
Key Responsibilities

- 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
  - Diversity and Inclusion
- Agents of Transformation
  - Talent Acquisition and Retention
  - Performance Management
  - Learning and Development
  - Employee Engagement
- Employee Relations
  - Business Partner Advising
  - Labor Relations
  - Investigations
- Employee Support and Compliance
  - Classification and Compensation
  - Employee Benefits
  - Employee Wellness and Appreciation
  - Safety & Workers' Compensation
  - HR Information Systems
  - Employment Law

2027 Adopted Budget	
Total Revenue	—
Total Expenditures	$6,542,651
Fund Balance	—
General Fund Cost	$6,542,651
% Funded by General Fund	100%



Budgeted FTE	2025	2026	2027
HR - Human Resources	**14.0**	**15.0**	**15.0**
Organizational Development	—	—	—
Human Resources Administration	13.0	13.0	13.0
Risk Management	1.0	2.0	2.0
Totals	**14.0**	**15.0**	**15.0**

HUMAN RESOURCES

DEPARTMENT MISSION

The Department of Human Resources' mission is to provide transformational and innovative, human-centered leadership and best practices in recruitment and selection, learning and development, compensation and classification, employee benefits and leave management, 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 training and supervisor competency training.
- **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

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

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

HUMAN RESOURCES

PERFORMANCE MEASURES

	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Job Applications Processed	5,502	4,764	7,698	5,133	4,705

EXPENDITURES BY TYPE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Salaries	$ 1,527,223	$ 1,681,132	$ 1,006,301	$ 1,695,683	1%
Benefits	858,900	1,650,238	1,223,663	2,089,613	27%
Contract Services	19,230	35,000	13,952	4,200	-88%
Services & Charges	865,858	2,596,041	1,725,498	2,740,455	6%
Materials & Supplies	6,955	17,700	4,978	12,700	-28%
Total	$ 3,278,166	$ 5,980,111	$ 3,974,392	$ 6,542,651	9%

EXPENDITURES BY DIVISION

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Organizational Development	$ 48,646	$ 60,000	$ 28,017	$ 65,000	8%
Housing	4,743	—	—	—	N/A
Human Resources	3,008,976	4,718,121	3,208,857	3,529,820	-25%
Risk Management	215,801	1,201,990	737,518	2,947,831	145%
Total	$ 3,278,166	$ 5,980,111	$ 3,974,392	$ 6,542,651	9%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Organizational Development	Increase in Training costs and materials.	$ 5,000
Human Resources	Decrease due to the realignment of Property Casualty Insurance budgets to the Risk Management Division.	$ (1,188,301)
Risk Management	Increases due to realignment of Property Casualty Insurance budget and increases in Worker's Compensation Benefits, Allocations, and First Aid	$ 1,745,841
Total – Human Resources		**$ 562,540**

CITY OF COMMERCE CITY

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FINANCE

FINANCE

DEPARTMENT SUMMARY

Department Divisions

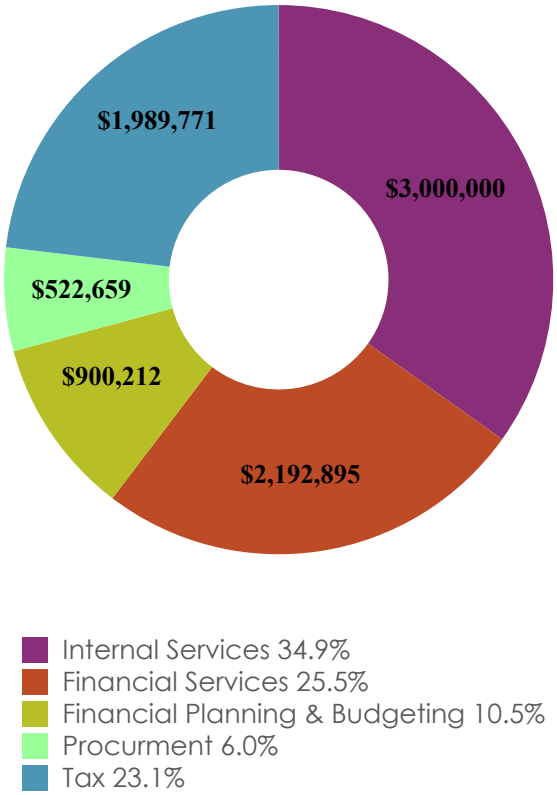
- Internal Services
- Financial Services
- Financial Planning and Budgeting
- Procurement
- Tax

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 the City's investment portfolio
- Manage the City's debt issuances and ensure debt payments are made timely
- Administer and collect sales and use tax and provide taxpayer education
- Perform sales and use tax audits
- Provide financial services (such as accounts payable/receivable, liens, and payroll)
- Support citywide grant efforts throughout entire life cycle (pre-award to close-out)
- Facilitate formal and informal solicitations for the citywide purchase of goods and services.

2027 Adopted Budget

Total Revenue	—
Total Expenditures	$8,605,537
Fund Balance	—
General Fund Cost	$8,605,537
% Funded by General Fund	100%



Budgeted FTE	2025	2026	2027
FD - Finance	**28.0**	**31.0**	**31.0**
Financial Services	10.0	11.0	11.0
Financial Planning & Budgeting	5.0	4.0	4.0
Tax	13.0	13.0	13.0
Procurement	—	3.0	3.0
Totals	**28.0**	**31.0**	**31.0**

FINANCE

DEPARTMENT MISSION

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

DEPARTMENT OVERVIEW

- **Internal Services (010)** – The Internal Services Division comprises expenses that cover the entire City such as general leave, retiree health insurance, and market adjustment funding. 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, investment portfolio management, debt administration, and grants.
- **Financial Planning and Budgeting (243)** – The Financial Planning and Budget Division is responsible for revenue forecasting, long-term financial planning, and coordinating the annual operating budget and five-year Capital Investment Program (CIP) for the City.
- **Procurement (250)** – The Procurement Division is responsible for ensuring the efficient, transparent, and cost-effective acquisition of goods and services citywide. It is also responsible for internal and external public procurement training and education. The Procurement Division works with other departments to ensure compliance with the City's Procurement Policy.
- **Tax (247)** – The Tax Division is responsible for Sales and Use Tax administration, education, compliance, collection, and enforcement. The Tax Division works in conjunction with other City departments to ensure compliance with licensing and tax code requirements.

STRATEGIC PLAN OBJECTIVES

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

STRATEGIC PLAN OBJECTIVES

	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Audits Performed	**101**	**116**	**132**	**142**	**152**
Invoices Processed	**16,060**	**15,909**	**16,599**	**16,254**	**16,959**
Payroll Checks Issued	**21,596**	**22,966**	**23,715**	**24,821**	**25,215**

FINANCE

EXPENDITURES BY TYPE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Salaries	$ 2,702,553	$ 4,413,006	$ 1,960,070	$ 4,542,766	3%
Benefits	2,980,556	2,004,005	1,041,739	2,110,598	5%
Contract Services	164,029	5,000	116,935	3,000	-40%
Services & Charges	2,634,490	1,682,801	934,750	1,935,563	15%
Supplies	8,528	13,800	5,702	13,610	-1%
Total	$ 8,490,157	$ 8,118,612	$ 4,059,196	$ 8,605,537	6%

EXPENDITURES BY DIVISION

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Internal Services	$ 3,840,561	$ 2,976,891	$ 445,469	$ 3,000,000	1%
Financial Services	1,728,995	2,009,895	1,479,211	2,192,895	9%
& Budgeting	1,185,219	778,440	567,614	900,212	16%
Tax	1,735,382	1,920,723	1,256,482	1,989,771	4%
Procurement	—	432,663	310,421	522,659	21%
Total	$ 8,490,157	$ 8,118,612	$ 4,059,197	$ 8,605,537	6%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Internal Services	Increase due to Benefits, Property Tax Rebate, and Unclassified expenses.	$ 23,109
Financial Services	Increase due to Salaries and Benefits, Allocations, Memberships and Dues, and Office Supply expenses.	183,000
Financial Planning & Budgeting	Increases due to Salaries and Benefits, Allocations, Training, and Office Supplies.	121,772
Tax	Increases due to Salaries and Benefits, Allocations, and Outside Services.	69,048
Procurement	Increases due to Salaries and Benefits, Computer Allocation, and adjustments for inflation.	89,996
Total - Finance		**$ 486,925**

CITY OF COMMERCE CITY

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COMMUNITY DEVELOPMENT



COMMUNITY DEVELOPMENT

DEPARTMENT SUMMARY

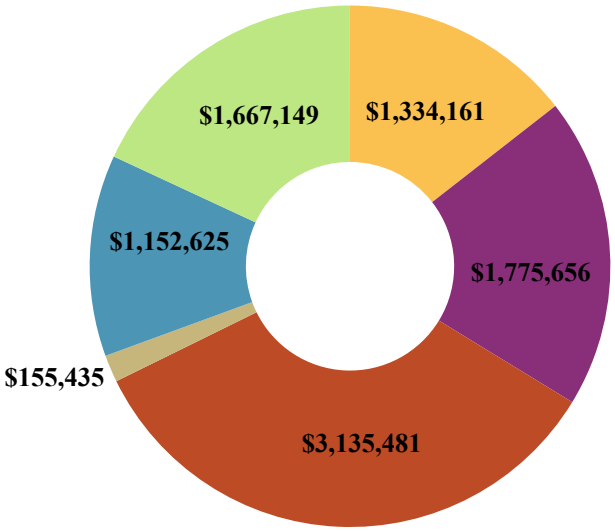
Department Divisions

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

Key Responsibilities

- Administration of the City's Land Development and Building Codes
- Processing of land use application and building permits
- Support for the Planning Commission, Zoning Board of Adjustment, Derby Review Board, and City Council
- Administers all development functions of the city including zoning, subdivision, engineering, and building permitting
- Leads long-range planning city-wide and neighborhood planning efforts
- Performs inspections related to building and development activities in the community.
- Fair, consistent, and equitable enforcement of codes and ordinances pertaining to zoning and property maintenance violations and coordination of graffiti removal and abatement
- Administration of Community Services programs including housing rehabilitation, and the Community Development Block Grant

2027 Adopted Budget		
Total Revenue	$	5,647,258
Total Expenditures	$	9,220,507
Fund Balance		—
General Fund Cost	$	3,573,249
% Funded by General Fund		39%



Budgeted FTE	2025	2026	2027
CD - Community Development	**55.0**	**55.0**	**56.0**
Housing	—	—	—
CD Administration	6.0	7.0	7.0
Community Well-Being	—	—	—
Planning	16.0	11.0	11.0
Building Safety	22.0	21.0	21.0
Development Engineering	—	5.0	6.0
CDBG	1.0	1.0	1.0
Code Enforcement	10.0	10.0	10.0
Totals	**55.0**	**55.0**	**56.0**

COMMUNITY DEVELOPMENT

DEPARTMENT MISSION

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

DEPARTMENT OVERVIEW

- **CD Administration (251)** - The Community Development Administration Division provides management and administrative support for the Building, Planning, Engineering, CDBG, and Code Enforcement 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 all Land Use Applications, such as zoning, planned unit developments, and subdivisions. The division is also responsible for all long-range and comprehensive planning initiatives of the city, including community engagement, and demographic information.
- **Development Engineering (262)** - The Development Engineering Division applies engineering principles to ensure the health and safety of the City as it applies to development. Engineering performs development review of land use applications and supports the Public Works department in review of grading permits and capital improvement project plans. The division also 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

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

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Building Permit Applications	**3,785**	**2,691**	**2,546**	**2,302**	**2,136**
Inspections Requested	**24,321**	**25,519**	**20,351**	**26,148**	**26,469**
Planning Commission Applications	**14**	**32**	**10**	**23**	**17**

DEPARTMENT REVENUES

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Charges for Services	**$ 1,879,164**	**$ 1,830,287**	**$ 1,123,224**	**$ 1,908,066**	**4%**
Licenses/Permits	**3,696,403**	**3,374,677**	**2,548,658**	**3,739,192**	**11%**
Reimbursed By Others	**—**	**—**	**—**	**—**	**N/A**
Total	**$ 5,575,567**	**$ 5,204,964**	**$ 3,671,882**	**$ 5,647,258**	**8%**

COMMUNITY DEVELOPMENT

EXPENDITURES BY TYPE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Salaries	$ 4,077,866	$ 4,784,882	$ 3,014,706	$ 4,803,052	0%
Benefits	1,176,079	1,359,149	981,412	1,506,425	11%
Contract Services	79,998	187,832	7,095	74,200	-60%
Services & Charges	3,584,265	2,595,723	3,991,605	2,763,530	6%
Materials & Supplies	54,385	73,300	23,408	73,300	0%
Total	$ 8,972,593	$ 9,000,886	$ 8,018,226	$ 9,220,507	2%

EXPENDITURES BY DIVISION

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Housing	$ 1,500,397	$ —	$ 2,339,321	$ —	0%
Administration	944,391	1,332,069	852,287	1,334,161	0%
Planning	2,303,113	2,020,073	1,223,218	1,775,656	-12%
Building Safety	2,726,052	3,023,046	2,053,601	3,135,481	4%
CDBG	91,922	157,049	68,055	155,435	-1%
Development Engineering	—	859,135	559,829	1,152,625	34%
Code Enforcement	1,406,718	1,609,514	921,839	1,667,149	4%
Total	$ 8,972,593	$ 9,000,886	$ 8,018,150	$ 9,220,507	2%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Administration	Increase due to Salaries and Benefits, Training and Operating and Office Supplies.	$ 2,092
Planning	Reduction due to decrease in Allocations, Contract Services, Outside Services Miscellaneous Expenses.	(244,417)
Building Safety	Increase in Salaries, Benefits, Vehicle and IT Allocations, Memberships, and Training.	112,435
CDBG	Decrease in Salaries and Benefits. Partially offset by reductions in Operating Supplies.	(1,614)
Development Engineering	Increases in IT Allocation and Outside Services.	293,490
Code Enforcement	Increase in Salaries, Benefits, Vehicle and IT Allocations, Outside Services, and Training.	57,635
Total – Community Development		**$ 219,621**


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DEPARTMENT SUMMARY

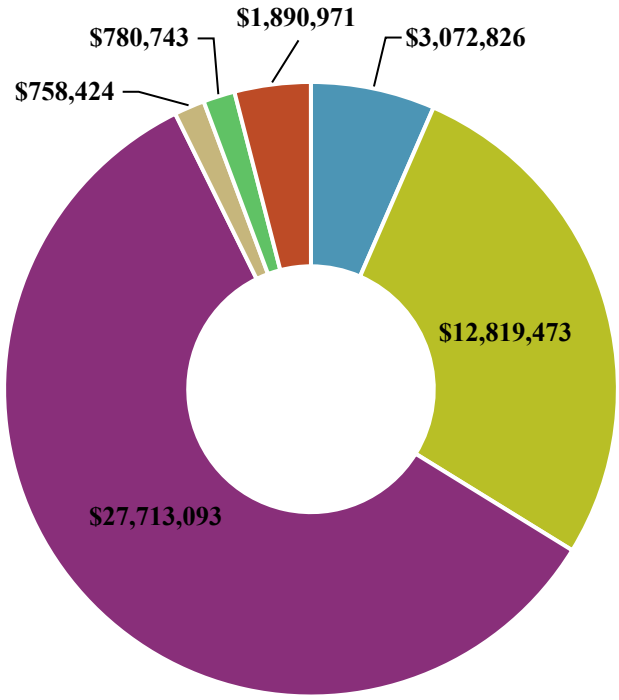
Department Divisions

- 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 coordinations 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.

2026 Adopted Budget		
Total Revenue	$	1,725,951
Total Expenditures	$	47,035,530
Fund Balance		—
General Fund Cost	$	45,309,579
% Funded by General Fund		96%



Budgeted FTE	2025	2026	2027
PS - Public Safety	**187.0**	**190.0**	**195.0**
Administration	9.0	9.0	9.0
Support Operations	63.0	63.0	53.0
Patrol Operations	113.0	109.0	125.0
Training & Recruitment	—	7.0	6.0
Emergency Management	2.0	2.0	2.0
Totals	**187.0**	**190.0**	**195.0**

DEPARTMENT MISSION

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

- Trust
- Respect
- Excellence
- Leadership
- Restraint

DEPARTMENT OVERVIEW

- **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.
- **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. Support Operations also includes the Accreditation Manager who is tasked with maintaining our Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation as well as out accreditation through the Colorado Association of Chiefs of Police.
- **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. Patrol Operations also houses Patrol Support, which includes our Drone as First Responder (DFR) Program, Traffic and Commercial Motor Vehicle Team, K9 Team, and Real-Time Crime Center (RTCC). Community Services also fall under Patrol Operations and houses the Youth Services Team, Crime Prevention Team, Community Service Officers, and Co-Responder Program.
- **Community Justice (306)** – Community Justice provides a variety of programs including: crime prevention materials, operating supplies and uniforms for Police Explorers, Project 365, National Night Out, 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

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Traffic Violations Filed	12,740	14,281	9,573	10,000	10,000
Parking Violations	3,866	4,467	4,308	4,400	4,500
Vehicles Towed	2,089	1,424	1,498	1,520	1,550

DEPARTMENT REVENUES

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Charges for Services	$ 859,632	$ 777,732	$ 828,153	$ 952,249	22%
Fines & Forfeitures	433,372	467,647	75,665	359,738	-23%
Reimbursed By Others	365,330	302,151	241,072	413,964	37%
Total	$ 1,658,334	$ 1,547,530	$ 1,144,890	$ 1,725,951	12%

EXPENDITURES BY TYPE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Salaries	$ 17,305,437	$ 19,762,717	$ 12,966,892	$ 20,404,787	3%
Benefits	4,702,487	5,205,189	4,134,613	6,321,532	21%
Contract Services	2,617,636	2,587,400	2,291,476	3,011,000	16%
Services & Charges	11,492,148	13,685,023	9,804,754	15,948,041	17%
Materials & Supplies	1,058,817	1,197,965	804,057	1,350,170	13%
Total	$ 37,176,525	$ 42,438,294	$ 30,001,792	$ 47,035,530	11%

EXPENDITURES BY DIVISION

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Administration	$ 2,254,825	$ 2,862,026	$ 1,772,187	$ 3,072,826	7%
Support Operations	11,873,522	13,527,615	8,817,396	12,819,473	-5%
Patrol Operations	20,595,592	22,988,278	17,326,938	27,713,093	21%
Community Justice	513,695	617,844	571,280	758,424	23%
Training and Recruitment	1,374,333	1,868,168	1,132,076	1,890,971	1%
Emergency Management	564,558	574,363	381,915	780,743	36%
Total	$ 37,176,525	$ 42,438,294	$ 30,001,792	$ 47,035,530	11%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Administration	Increase due to Salary, Benefits, Allocations, and Operating Supplies..	$ 210,800
Support Operations	Decrease primarily due to 1.0 FTE Administrative Specialist position, 1.0 FTE Case Manager position, 2.0 FTE Co-Responder Mental Health Clinician positions, and 6.0 FTE Real Time Crime Center Technician positions moving to Patrol Operations in 2026. Increases in 2027 for Part-Time, Special Duty, and Overtime Salaries, and Benefits and Vehicle Allocations. Decreases in 2027 for Computer Allocation, Outside Services, and Operating Equipment.	(708,142)
Patrol Operations	In 2026, 1.0 Administrative Specialist position, 1.0 FTE Case Manager position, 2.0 FTE Co-Responder Mental Health Clinician positions, and 6.0 FTE Real Time Crime Center Technician positions moved from the Support Operations division and 1.0 FTE Patrol Officer position moved from the Training and Recruitment division. Added 1.0 FTE Community Service Officer and 4.0 FTE Real Time Crime Center Technician positions in 2027. Other increases for Salaries, On Call Pay, Special Duty Assignment, Overtime, Benefits, Vehicle and Computer Allocations, Outside Services, and Operating Supplies budget increases. Decrease in	4,724,815
Community Justice	Increase primarily due to Contract Services, Outside Services Victim Advocate Program, and Operating Supplies..	140,580
Training and Recruitment	Increase due to Allocations, Travel Expense, Outside Services, and Career Development budget increases in 2027. In 2026, 1.0 FTE Patrol Officer position moved to the Patrol Operations division.	22,803
Emergency Management	Increase due to moving Operating Equipment Radio Expense from the Patrol Operations division. Additional increases for Salary, Allocations, Outside Services, Equipment Maintenance, and Operating Supplies budget	206,380
Total - Public Safety		**$ 4,597,236**

CITY OF COMMERCE CITY

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PUBLIC WORKS


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PUBLIC WORKS

DEPARTMENT SUMMARY

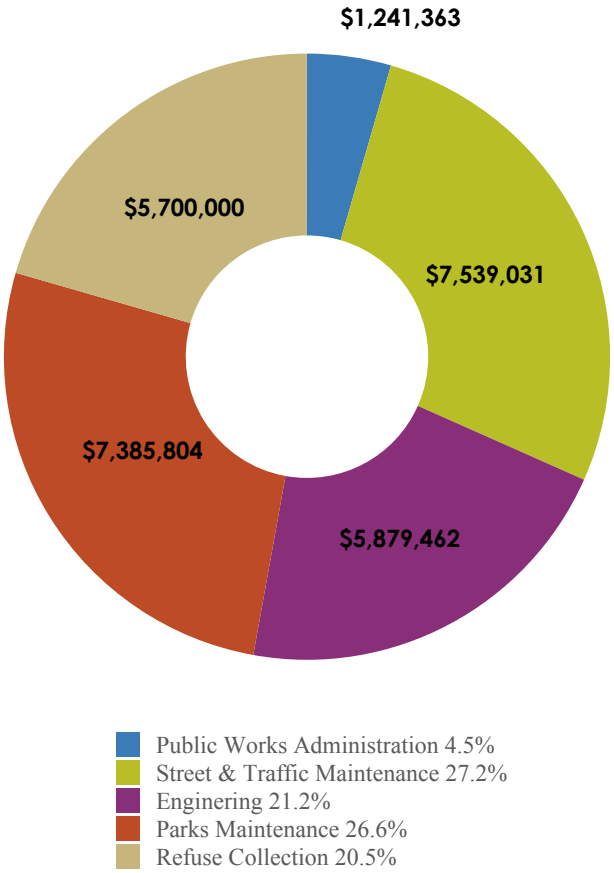
Department Divisions

- 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

		2027 Adopted Budget
Total Revenue	$	2,208,240
Total Expenditures	$	27,745,660
Fund Balance		—
General Fund Cost	$	25,537,420
% Funded by General Fund		92%



Budgeted FTE	2025	2026	2027
PW - Public Works	**88.0**	**94.0**	**98.0**
Administration	9.0	8.0	8.0
Street Maintenance	27.0	30.0	33.0
Engineering	19.0	20.0	21.0
Parks Maintenance	33.0	36.0	36.0
Totals	**88.0**	**94.0**	**98.0**

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

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Hours Spent on Traffic	4,544	7,081	4,128	5,605	6,387
Hours Spent on Asphalt Maintenance	7,161	7,900	7,086	7,493	7,686
Hours Spent on Weed Maintenance	4,725	3,075	1,342	2,209	3,047
Concrete Repairs (Linear Feet)	1,110	2,094	5,050	3,572	4,205

DEPARTMENT REVENUES

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Licenses/Permits	$ 2,168,779	$ 1,606,527	$ 1,178,065	$ 2,205,425	37%
Reimbursed By Others	3,517	—	2,407	—	N/A
Unclassified	2,981	3,084	3,900	2,815	-9%
Total	$ 2,175,277	$ 1,609,611	$ 1,184,372	$ 2,208,240	37%

PUBLIC WORKS

EXPENDITURES BY TYPE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Salaries	$ 6,581,187	$ 6,952,489	$ 4,618,475	$ 7,631,805	10%
Benefits	1,900,954	2,147,812	1,590,210	2,439,379	14%
Contract Services	855,034	912,400	521,100	1,047,200	15%
Services & Charges	12,411,193	13,973,987	8,959,839	15,416,516	10%
Materials & Supplies	1,143,152	1,234,000	797,405	1,210,760	-2%
Total	$ 22,891,520	$ 25,220,688	$ 16,487,029	$ 27,745,660	10%

EXPENDITURES BY DIVISION

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Public Works Administration	$ 1,024,370	$ 1,180,814	$ 853,762	$ 1,241,363	5%
Street & Traffic Maintenance	6,101,018	6,778,719	4,140,653	7,539,031	11%
Engineering	4,965,518	5,153,545	3,288,144	5,879,462	14%
Parks Maintenance	6,492,549	6,907,610	4,780,359	7,385,804	7%
Refuse Collection	4,308,066	5,200,000	3,424,112	5,700,000	10%
Total	$ 22,891,521	$ 25,220,688	$ 16,487,030	$ 27,745,660	10%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Public Works	Increase due to Salaries and Benefits, Facility and IT Allocations, Career Development Training and Membership Dues, Office Supplies, and Uniforms.	$ 60,549
Street and Traffic	Increase due to Salaries and Benefits for 1.0 FTE Streets Maintenance Supervisor and 1.0 FTE Inventory Technician, On-call and Snow removal pay, Allocations, Utilities expenses, Roadside Banners and Signs.	760,312
Engineering	Increase due to Salaries and Benefits for 1.0 FTE Real Estate Asset Manager and 1.0 FTE Junior Project Manager, On-call pay, Allocations, Utilities expenses, Streetlight Maintenance and Repairs, and Operating Supplies.	725,917
Parks Maintenance	Increase due to Salaries and Benefits. Part-time Staff and Overtime pay, Allocations, Utilities, and Uniform goods.	478,194
Refuse Collection	Increase due to contractual increases.	500,000
Total - Public Works		**$ 2,524,972**


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PARKS, RECREATION & GOLF

DEPARTMENT SUMMARY

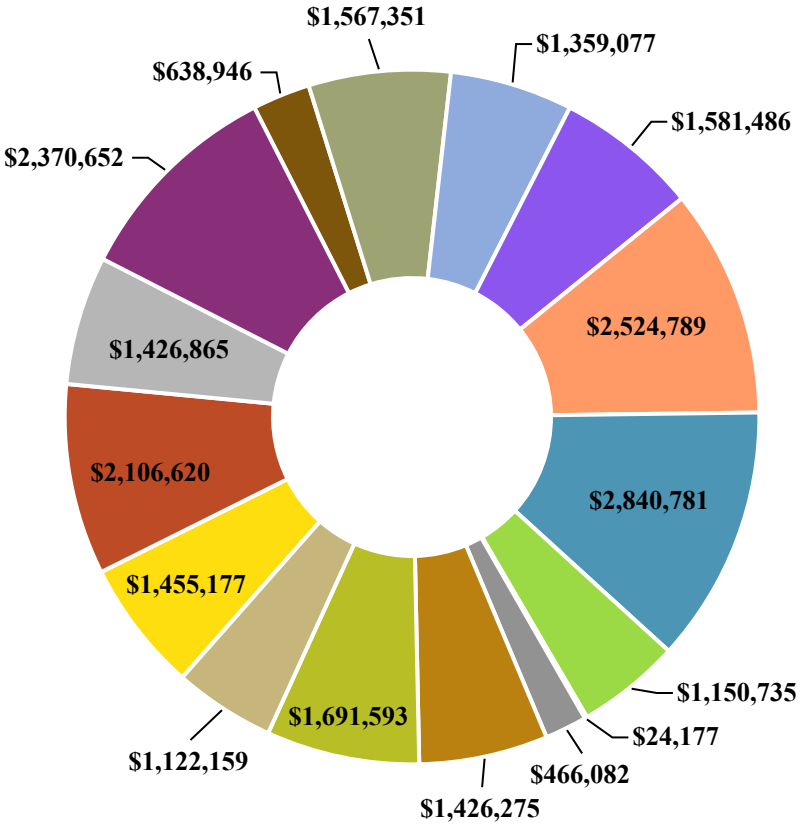
Department Divisions

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

Key Responsibilities

- Plan and direct inclusive recreation programs and services for individuals of all ages and diverse abilities
- Operate and maintain the Eagle Pointe Recreation Center, the Bison Ridge Recreation Center, 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

2027 Adopted Budget		
Total Revenue	$	6,846,886
Total Expenditures	$	23,752,765
Fund Balance		—
General Fund Cost	$	16,905,879
% Funded by General Fund		71%



Budgeted FTE	2025	2026	2027
PRG - Parks, Recreation & Golf	**72.0**	**70.0**	**74.0**
Administration	16.0	16.0	17.0
Parks Planning & Programming	11.0	12.0	15.0
Recreation/Golf Programs	45.0	42.0	42.0
Totals	**72.0**	**70.0**	**74.0**

PARKS, RECREATION & GOLF

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 Music in the Park.
- **Parks, Recreation & Golf Administration (501) –** Under general administrative direction of the Director of Parks, Recreation, and Golf, Administrative staff 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; preschool; two racquetball courts; and three basketball and volleyball courts. The facility also features locker rooms, family locker rooms, 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, active adult community 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) –** The recreation division provides inclusive recreational programming for 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.

- **Outdoor Leisure Pool (518) –** Paradice Island is the City's outdoor game-themed leisure pool located at the east end of Pioneer Park. The 2-acre state-of-the-art inclusive aquatic facility 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
    - 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 1,500 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 1,500 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) –** 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. The golf course is also open to the public for drop-in play and tournaments.
- **Golf Course Restaurant (812) –** 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 is a meeting place for residents of Commerce City.

STRATEGIC PLAN OBJECTIVES

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

	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Recreation Center Visits	430,001	465,919	479,415	484,137	488,859
Volunteer Hours	4,089	5,467	4,630	4,699	4,770
Park Rentals	304	392	231	234	238
Program Registrations	18,843	20,402	2,047	20,348	20,653

DEPARTMENT REVENUES

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Charges for Services	**$ 3,965,854**	**$ 3,610,579**	**$ 2,502,537**	**$ 3,545,832**	**-2%**
Donations	**19,028**	**—**	**32,441**	**—**	**N/A**
Program Revenues	**3,308,877**	**3,259,520**	**2,771,514**	**3,299,910**	**1%**
Unclassified	**3,261**	**1,225**	**2,675**	**1,144**	**-7%**
Total	**$ 7,297,020**	**$ 6,871,324**	**$ 5,309,167**	**$ 6,846,886**	**-0.4%**

EXPENDITURES BY TYPE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Salaries	**$ 5,627,876**	**$ 5,383,064**	**$ 3,898,974**	**$ 5,879,086**	**9%**
Benefits	**1,980,082**	**2,127,024**	**1,532,301**	**2,353,577**	**11%**
Contract Services	**5,295,179**	**5,455,650**	**3,812,683**	**5,684,540**	**4%**
Services & Charges	**5,898,139**	**6,612,957**	**5,052,438**	**7,059,723**	**7%**
Materials & Supplies	**2,153,430**	**2,148,016**	**1,359,807**	**2,245,839**	**5%**
Capital Outlay	**148,741**	**530,000**	**125,623**	**530,000**	**—%**
Total	**$ 21,103,447**	**$ 22,256,711**	**$ 15,781,826**	**$ 23,752,765**	**7%**

EXPENDITURES BY DIVISION

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Community Events	$ 205,221	$ 250,378	$ 311,918	$ 638,946	155%
Parks, Rec & Golf Administration	1,489,080	1,440,818	1,064,142	1,567,351	9%
Eagle Pointe Aquatics	1,203,549	1,343,953	947,553	1,359,077	1%
Recreation Administration	1,467,058	1,490,949	1,118,620	1,581,486	6%
Eagle Pointe Rec Center	2,334,849	2,528,827	1,745,484	2,524,789	-0.2%
Bison Ridge Rec Center	2,419,072	2,691,127	1,842,619	2,840,781	6%
Bison Ridge Aquatics	1,019,733	1,104,535	747,778	1,150,735	4%
Teen/Youth Activities/Grants	10,620	—	5,532	—	N/A
Satellite Operations	23,551	22,714	16,351	24,177	6%
Pioneer Park Athletics-Outdoor	418,402	440,307	342,456	466,082	6%
Outdoor Leisure Pool	1,209,077	1,238,323	1,164,504	1,426,275	15%
Bison Ridge Programs	1,575,144	1,576,851	1,183,858	1,691,593	7%
Eagle Pointe Programs	1,063,375	982,561	774,297	1,122,159	14%
Programming	1,241,192	1,410,023	986,971	1,455,177	3%
GC Maintenance	1,972,283	2,039,155	1,510,488	2,106,620	3%
GC Operations	1,313,398	1,393,224	994,258	1,426,865	2%
GC Restaurant	2,137,843	2,302,966	1,025,000	2,370,652	3%
Total	$ 21,103,447	$ 22,256,711	$ 15,781,829	$ 23,752,765	7%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Community Events	Reorganization in 2026 resulted in the Community Events division taking over the organization and management of several Commerce City community events. The reorganization included adding 1.0 FTE Special Events Specialist position from Bison Ridge Programs division and reclassifying the position to 1.0 FTE Special Events Supervisor, adding 1.0 FTE Special Events Specialist from the Community Relations division, and converting one variable hour employee (VHE) position to 1.0 FTE Special Events Specialist position. Additional 2026 budget increase for Outside Services community event budgets that moved from the Community Relations division. In 2027, increases for Salary, Benefits, Outside Services, Operating Supplies, and Allocations budget increases.	$ 388,568
Parks, Recreation & Golf Administration	Increase due to adding 1.0 FTE Deputy Director PRG – Recreation Admin position. Additional increases for VHE Salary and Benefits.	126,533
Eagle Pointe Aquatics	Increase primarily due to Allocations.	15,124
Recreation Administration	Increase due to Salary, Benefits, Allocations, and Career Development Meetings, Park, Recreation and Golf Publications, and Credit Card Fees.	90,537
Eagle Pointe Recreation Center	Decrease primarily due to Computer Allocation.	(4,038)
Bison Ridge Recreation Center	In 2026, 1.0 FTE Gymnastics and Dance Assistant position moved to Eagle Pointe Programs division. In 2027, added 1.0 FTE Recreation Assistant position. Additional 2027 increases for VHE Salary and Facility Allocation.	149,654
Bison Ridge Aquatics	Increase due to Salary, Benefits, Allocations, Outside Services, and Operating Supplies.	46,200
Satellite Operations	Increase primarily due to Operating Supplies.	1,463
Pioneer Park Athletics-Outdoor	Increase due to Salary, Contract Services, Benefits, Allocations, Career Development Training, and Operating Supplies.	25,775
Outdoor Leisure Pool	Increase primarily due to salary budget increases for several VHE positions. Additional budget increases for Regular Salaries, Benefits, Allocations, and Operating Supplies.	187,952
Bison Ridge Programs	Community Events division. Increase primarily due to Part-Time Salary, Allocations, and Operating Supplies.	114,742
Eagle Pointe Programs	Increase due to Salary and Benefits.	139,598
Parks Planning & Programming	Increase primarily due to Salary, Benefits, and Career Development.	45,154
Golf Course Maintenance	Increase due to Salary, Benefits, Allocations, and Utilities Gas, and Operating Supplies.	67,465
Golf Course Operations	Increase due to Salary, Benefits, Allocations, Operating Supplies, and Operating Equipment.	33,641
Golf Course Restaurant	Increase due to Salary, Benefits, Allocations, Outside Services, Operating Supplies, Operating Expense Credit Card Fees.	67,686
Total - Parks, Recreation & Golf		**$ 1,496,054**


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INTERNAL SERVICE FUND - FACILITY SERVICES

FACILITY SERVICES

INTERNAL SERVICE FUND SUMMARY

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

Key Responsibilities

- Provide maintenance 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, while also providing preventative maintenance services and life/ safety inspections including elevators, backflow, and alarm systems for City facilities
- Custodial duties are managed using a dedicated City staff of 15 employees throughout all City facilities. The Commerce City custodial team operates 7-days per week, 18 hours per day.

	2027 Adopted Budget	
Total Revenue	$	6,971,637
Total Expenditures	$	6,971,637
Fund Balance		—
General Fund Cost	$	—
% Funded by General Fund		—%



Budgeted FTE	2025	2026	2027
FAC - PW	**9.0**	**26.0**	**26.0**
Facility Services	9.0	10.0	10.0
Custodial Services	—	16.0	16.0
Totals	**9.0**	**26.0**	**26.0**

FUND OVERVIEW

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 2,973,077**	**$ 2,494,482**	**$ 2,494,482**	**$ 2,494,482**
Revenues				
Charges for Services	$ 4,977,251	$ 6,499,139	$ 4,874,354	$ 6,971,637
Investment Earnings	33,621	—	10,631	—
Contributions	—	—	—	—
Miscellaneous	3,930	—	2,630	—
Transfers In				
General Fund	$ —	$ —	$ —	$ —
Retained earnings				
Total Revenues	**$ 5,014,802**	**$ 6,499,139**	**$ 4,887,615**	**$ 6,971,637**
Expenditures				
Administration and Operations	$ 5,493,397	$ 6,389,139	$ 3,738,058	$ 6,861,637
Improvements	—	110,000	8,067	110,000
Total Expenditures	**5,493,397**	**6,499,139**	**3,746,125**	**6,971,637**
Total Ending Fund Balance	**$ 2,494,482**	**$ 2,494,482**	**$ 3,635,972**	**$ 2,494,482**

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

FUND REVENUES

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Allocated Charges for Services	$ 4,977,251	$ 6,499,139	$ 4,874,354	$ 6,971,637	7%
Earnings on Investments	33,621	—	10,631	—	N/A
Reimbursed By Others	3,930	—	2,630	—	N/A
Transfer In	—	—	—	—	N/A
Total	$ 5,014,802	$ 6,499,139	$ 4,887,615	$ 6,971,637	781

EXPENDITURES BY TYPE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Salaries	$ 1,149,267	$ 1,747,205	$ 1,171,585	$ 1,762,205	1%
Benefits	249,632	558,002	403,568	599,682	7%
Contract Services	—	—	—	—	N/A
Services & Charges	3,634,125	3,475,035	1,744,307	4,006,773	15%
Materials & Supplies	348,620	458,897	295,902	392,977	(14)%
Capital Outlay	(94,512)	110,000	8,067	110,000	0%
Depreciation & Amortization	206,265	150,000	122,696	100,000	(33)%
Total	$ 5,493,397	$ 6,499,139	$ 3,746,125	$ 6,971,637	7%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Facilities Services	Increase due to Salaries and Benefits, Overtime pay, Outside Services for building maintenance, and increasing Utilities expenses.	$ 443,497
Custodial Services	Increase due to Salaries and Benefits.	29,001
Total – Facilities Division		**$ 472,498**

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INTERNAL SERVICE FUND - FLEET MANAGEMENT

FLEET MANAGEMENT

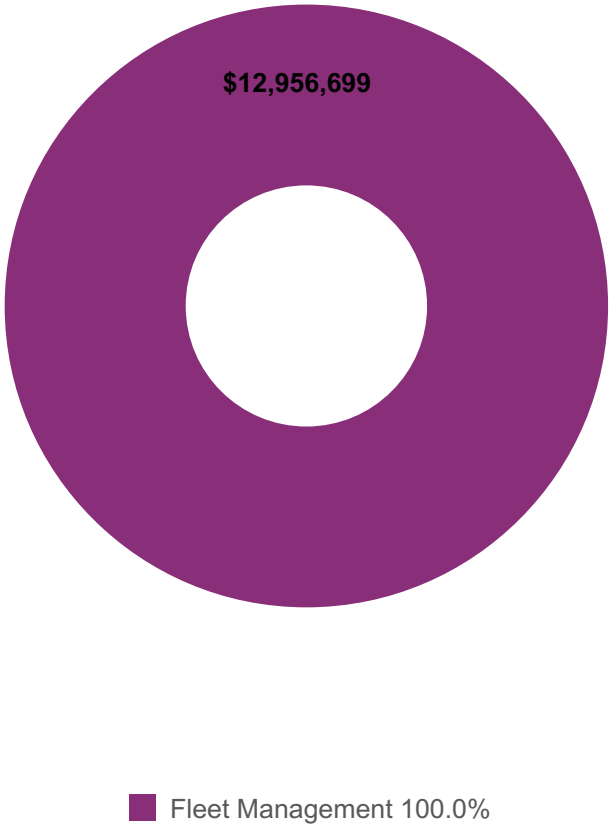
INTERNAL SERVICE FUND SUMMARY

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

Key Responsibilities

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

	2027 Adopted Budget
Total Revenue	$12,956,699
Total Expenditures	$12,956,699
Fund Balance	—
General Fund Cost	$0
% Funded by General Fund	—%



Budgeted FTE	2025	2026	2027
FLT - PW	**7.0**	**6.0**	**7.0**
Fleet Management	7.0	6.0	7.0
Totals	**7.0**	**6.0**	**7.0**

FLEET MANAGEMENT

FUND OVERVIEW

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	$ 12,856,605	$ 14,616,441		$ 14,616,441
Revenues				
Charges for Services	$ 6,199,364	$ 6,049,340	$ 4,537,005	$ 7,423,544
Investment Earnings	324,740	—	(14,349)	—
Miscellaneous	177,330	—	207,517	—
Transfer In				
Retained Earnings	$ —	$ 10,533,600	$ —	$ 5,533,155
General Fund	—	—	—	—
Total Revenues	$ 6,701,434	$ 16,582,940	$ 4,730,173	$ 12,956,699
Expenditures				
Administration and Operations	$ 4,941,598	$ 6,049,340	$ 3,643,978	$ 7,423,544
Vehicles and Equipment	—	5,533,600	73,123	5,533,155
Transfers Out				
Capital Expenditures Fund	$ —	$ 5,000,000	$ 2,500,000	$ —
Total Expenditures	4,941,598	16,582,940	6,217,101	12,956,699
Total Ending Fund Balance	$ 14,616,441	$ 14,616,441		$ 14,616,441

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

FUND REVENUES

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Allocated Charges for Services	$ 6,199,364	$ 6,049,340	$ 4,537,005	$ 7,423,544	23%
Earnings on Investments	324,740	—	(14,349)	—	N/A
Fund Balance Transfer	—	10,533,600	—	5,533,155	-47%
Gain/Loss on Sale	55,838	—	66,597	—	N/A
Insurance Proceeds	93,067	—	122,172	—	N/A
Taxes	28,425	—	18,747	—	N/A
Transfer	—	—	—	—	N/A
Total	$ 6,701,434	$ 16,582,940	$ 4,730,172	$ 12,956,699	-22%

EXPENDITURES BY TYPE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Salaries	$ 518,964	$ 527,717	$ 374,845	$ 640,554	21%
Benefits	145,436	146,666	108,590	179,968	23%
Contract Services	—	—	—	—	N/A
Services & Charges	523,231	5,694,611	2,981,296	743,876	-87%
Materials & Supplies	1,781,762	2,062,334	1,325,417	2,181,110	6%
Capital Outlay	—	5,533,600	73,123	5,533,155	0%
Depreciation	1,440,194	2,618,012	1,353,831	3,678,036	40%
Amortization	532,011	—	—	—	N/A
Total	$ 4,941,598	$ 16,582,940	$ 6,217,102	$ 12,956,699	-22%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Fleet Management	Decrease primarily due to the removal of $5M budget balancing measure in the Transfer Out account to the General Fund in the previous budget year. Increases Salaries and Benefits, Allocations, Depreciation, and Body Work and Mechanical Repair Supplies. Addition of 1.0 FTE Fleet Technician.	$ (3,626,241)
Total - Fleet Division		**$ (3,626,241)**


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INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND SUMMARY

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

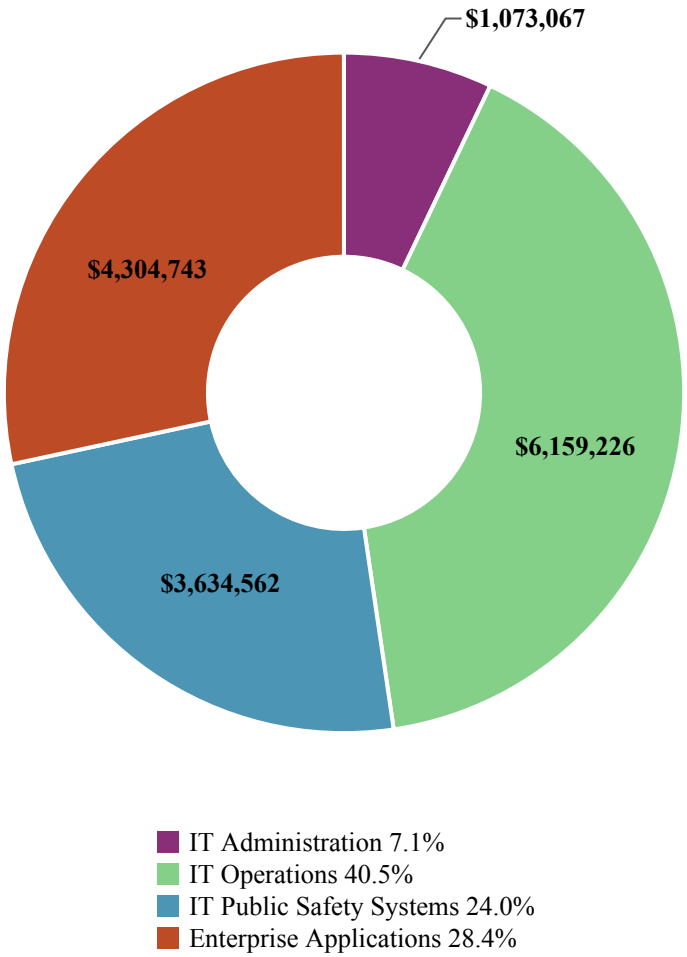
Department Divisions

- IT Administration
- IT Operations
- IT Public Safety Systems
- Enterprise Applications

Key Responsibilities

- Provide leadership and guidance in innovation, acquisition, implementation, success and ongoing support, and maintenance of technology for the City
- Oversee the City IT Strategic Plan
- Manage and secure the City's technology infrastructure, software systems, and data services
- Maintain and support all Geographic Information Services (GIS) services and data
- Provide technology, application, and software support to city employees

		2027 Adopted Budget
Total Revenue	$	15,171,598
Total Expenditures	$	15,171,598
Fund Balance		—
General Fund Cost	$	—
% Funded by General Fund		—



Budgeted FTE	2025	2026	2027
IT - Information Technology	**34.0**	**37.0**	**37.0**
IT Administration	4.0	6.0	5.0
IT Operations	15.0	15.0	17.0
IT Public Safety Systems	5.0	7.0	6.0
Enterprise Applications	10.0	9.0	9.0
Totals	**34.0**	**37.0**	**37.0**

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

FUND OVERVIEW

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 5,890,097**	**$ 5,891,220**		**$ 5,891,220**
Revenues				
User charges	$ 11,055,805	$ 13,367,329	$ 10,025,497	$ 15,171,598
Investment Earnings	332,131	—	24,649	—
Miscellaneous	192,326	—	—	—
Transfer In				
General Fund	$ —	$ —	$ 608,900	$ —
Retained Earnings	—	—	—	—
Total Revenues	**$ 11,580,262**	**$ 13,367,329**	**$ 10,659,046**	**$ 15,171,598**
Expenditures				
Administration	$ 6,798,615	$ 6,359,571	$ 3,956,041	$ 6,584,920
Capital outlay	3,205,524	7,007,758	5,128,769	8,586,678
Transfers Out				
Capital Expenditures Fund	$ 1,575,000	$ —	$ 393,750	$ —
Total Expenditures	**11,579,139**	**13,367,329**	**9,478,560**	**15,171,598**
Total Ending Fund Balance	**$ 5,891,220**	**$ 5,891,220**		**$ 5,891,220**

DEPARTMENT MISSION

The Department of Information Technology's mission is to deliver secure and resilient technology solutions that create a modern foundation for the City's goals and objectives serving our community.

DEPARTMENT OVERVIEW

- **IT Administration (651)** - The IT Administration Division provides management and administrative support for the Operations, Geographic Information Systems, and Application/Business Services divisions of the department.
- **IT Operations (652)** - The IT Operations Division provides service desk support, cyber security, data and infrastructure management for all City departments.
- **IT Public Safety Systems (653)** - The IT Safety Systems Division provides business process analysis, system and application administration, project management, and service desk support for all Public Safety systems.
- **Enterprise Applications (654)** - The Enterprise Applications Division provides enterprise application support, including business and process analysis, as well as GIS system support, including mapping and analytical services.

STRATEGIC PLAN OBJECTIVES

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

PERFORMANCE MEASURES	2026	2027	2028	2029	2030
Implement new Technology Projects	6	15	10	10	10
Replace and Upgrade IT Assets	111	200	180	125	280
Protect Technology Systems and Services from Major Cybersecurity Threats	9,222	15,000	20,000	20,000	20,000

FUND/DEPARTMENT REVENUE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Allocated Charges for Services	$ 11,055,805	$ 13,367,329	$ 10,025,497	$ 15,171,598	13%
Earnings on Investments	332,131	—	24,649	—	N/A
Transfer	—	—	608,900	—	N/A
Miscellaneous	192,326	—	—	—	N/A
Total	$ 11,580,262	$ 13,367,329	$ 10,659,046	$ 15,171,598	13%

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

EXPENDITURES BY TYPE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Salaries	$ 3,313,476	$ 4,139,838	$ 2,586,540	$ 4,243,182	2%
Benefits	848,634	1,031,382	740,213	1,146,958	11%
Contract Services	15,752	40,000	—	40,000	—%
Services & Charges	2,191,527	955,401	988,935	972,680	2%
Materials & Supplies	85,951	192,950	34,103	182,100	-6%
Capital Outlay	3,205,524	7,007,758	5,128,769	8,586,678	23%
Amortization	1,918,275	—	—	—	N/A
Total	$ 11,579,139	$ 13,367,329	$ 9,478,560	$ 15,171,598	13%

EXPENDITURES BY DIVISION

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
IT Administration	$ 569,209	$ 1,120,931	$ 724,208	$ 1,073,067	-4%
IT Operations	4,510,365	5,889,496	3,682,016	6,159,226	5%
IT Public Safety Systems	1,191,683	2,672,949	2,709,613	3,634,562	36%
Enterprise Applications	5,307,882	3,683,953	2,362,723	4,304,743	17%
Total	$ 11,579,139	$ 13,367,329	$ 9,478,560	$ 15,171,598	13%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
IT Administration	Decrease due to Salary, Benefits, Career Development, and Operating Supplies budget increases in 2027.	$ (47,864)
IT Operations	Increase primarily due to Salary and Benefits budget increases in 2027. In 2026, several positions reclassified to senior level. Additional 2027 budget increases for Outside Services, Career Development, Telephone, and Network Hardware and Software Maintenance.	$ 269,730
IT Public Safety Systems	Increase due to application software for Public Safety programs including the Real Time Crime Center and Flock Camera Safety.	$ 961,613
Enterprise Applications	Increase due to Salary, Benefits, Career Development, Application Software, and Network Software Maintenance budget increases in 2027.	$ 620,790
Total - Information Technology		**$ 1,804,269**


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INTERNAL SERVICE
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
- In 2024, the City shifted from a fully insured medical insurance plan to a self-funded medical insurance plan
- In 2025, the City shifted from a fully insured dental insurance plan to a self-funded dental insurance plan
- The City subsidizes a portion of the medical and dental plans with cost-share responsibilities from employees
- Prior to shifting to self-funded medical and dental insurance plans, these functions were housed in the Internal Services Division of the Finance Department
- The Benefits Internal Services Fund does not contain any FTE

		2027 Adopted Budget
Total Revenue	$	10,245,000
Total Expenditures	$	10,245,000
Fund Balance		—
General Fund Cost	$	—
% Funded by General Fund		—%



Budgeted FTE	2025	2026	2027
BEN - HR	—	—	—
Benefits Internal Service Fund	—	—	—
Totals	—	—	—

INTERNAL SERVICE FUND - BENEFITS

FUND REVENUES

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 225,749**	**$ 454,953**		**$ 454,953**
Revenues				
Allocated Charges for Services	$ 7,387,341	$ 8,920,000	$ 6,610,455	$ 10,134,000
Investment Earnings	53,139	—	3,516	10,000
Reimbursed by Others	30,047	—	634,548	100,000
Miscellaneous	75,707	80,000	24,475	1,000
Transfer in- General Fund	469,249	—	—	—
Total Revenues	**$ 8,015,483**	**$ 9,000,000**	**$ 7,272,994**	**$ 10,245,000**
Expenditures				
Insurance	$ 7,786,279	$ 9,000,000	$ 6,866,724	$ 10,245,000
Total Expenditures	**7,786,279**	**9,000,000**	**6,866,724**	**10,245,000**
Total Ending Fund Balance	**$ 454,953**	**$ 454,953**		**$ 454,953**

FUND REVENUES

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Charges for Services	$ 7,387,341	$ 8,920,000	$ 6,610,455	$ 10,134,000	14%
Reimbursed by Others	30,047	—	634,548	100,000	N/A
Earnings on Investments	53,139	—	3,516	10,000	N/A
Miscellaneous	75,706	80,000	24,475	1,000	(99)%
Total	$ 7,546,233	$ 9,000,000	$ 7,272,994	$ 10,245,000	14%

EXPENDITURES BY TYPE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget	% Change
Insurance	$ 7,786,279	$ 9,000,000	$ 7,536,380	$ 10,245,000	14%
Total	$ 7,786,279	$ 9,000,000	$ 7,536,380	$ 10,245,000	14%

SIGNIFICANT BUDGET CHANGES

Divisions	Description	Expenditure Change
Benefits Internal Services Fund	Increase due to higher claim activity.	$ 1,245,000
Total - Benefits Internal Services Fund		**$ 1,245,000**


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SPECIAL IMPROVEMENT DISTRICTS

FUND DETAILS

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 83,835**	**$ —**		**$ —**
Revenues				
Assessments	$ —	$ —	$ —	$ —
Investment Earnings	4,917	—	—	—
Total Revenues	**$ 4,917**	**$ —**	**$ —**	**$ —**
Expenditures				
Administrative Fees	$ —	$ —	$ —	$ —
Transfer Out - General Fund	88,752			
Total Expenditures	**88,752**	**—**	**—**	**—**
Total Ending Fund Balance	**$ —**	**$ —**		**$ —**

DESCRIPTION

In 2008, the City of Commerce City, passed Ordinance 1752 which created the Special Improvement Districts Fund. The Fund accounted for all remaining Special Improvement Districts. Special Improvement Districts are created so that beneficiaries of certain improvements are assessed a fee to pay for the improvements. All assessments have been collected and/or accounted for. The fund was dissolved in 2025 and the remaining fund balance of $88,752 was transferred to the General Fund.

POLICE DONATION FUND

FUND DETAILS

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	$ 38,889	$ 32,444		$ 32,444
Revenues				
Donations	$ 1,375	$ —	$ —	$ —
Total Revenues	$ 1,375	$ —	$ —	$ —
Expenditures				
Explorer Program	$ 7,820	$ —	$ —	$ —
Total Expenditures	7,820	—	—	—
Total Ending Fund Balance	$ 32,444	$ 32,444		$ 32,444

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 and is amended during the new fiscal year, when the remaining donations balances are carried over for program expenditures.



CONSERVATION TRUST FUND

FUND DETAILS

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 548,047**	**$ 438,678**		**$ 438,678**
Revenues				
Lottery Revenue	$ 781,001	$ 780,486	$ 582,200	$ 780,486
Investment Earnings	109,630	—	8,793	—
Transfers In				
Fund Balance	$ —	$ 199,514	$ —	$ —
Total Revenues	**$ 890,631**	**$ 980,000**	**$ 590,993**	**$ 780,486**
Expenditures				
	$ —	$ —	$ —	$ —
Transfers Out				
Capital Expenditures Fund	$ 1,000,000	$ 980,000	$ 490,000	$ 615,800
Fund Balance	$ —	$ —	$ —	164,686
Total Expenditures	**1,000,000**	**980,000**	**490,000**	**780,486**
Total Ending Fund Balance	**$ 438,678**	**$ 438,678**		**$ 438,678**

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.



SOLID WASTE MANAGEMENT FUND

FUND DETAILS

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 1,145,590**	**$ 996,235**		**$ 996,235**
Revenues				
Solid Waste Fee	$ 1,343,274	$ 1,528,587	$ 632,293	$ 1,470,651
Investment Earnings	62,371	—	5,041	—
Transfers In				
Fund Balance	$ —	$ 271,413	$ —	$ —
Total Revenues	**$ 1,405,645**	**$ 1,800,000**	**$ 637,334**	**$ 1,470,651**
Expenditures				
	$ —	$ —	$ —	$ —
Transfers Out				
Capital Expenditures Fund	$ 1,555,000	$ 1,800,000	$ 900,000	$ 1,465,000
Fund Balance	—	—	—	5,651
Total Expenditures	**1,555,000**	**1,800,000**	**900,000**	**1,470,651**
Total Ending Fund Balance	**$ 996,235**	**$ 996,235**		**$ 996,235**

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 along with a .286/ton service charge. 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.

CHEMICAL ROUNDUP FUND

FUND DETAILS

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 497,919**	**$ 608,409**		**$ 608,409**
Revenues				
Service Charge Fee	$ 81,288	$ 25,000	$ —	$ 25,000
Investment Earnings	29,202	—	2,020	—
Total Revenues	**$ 110,490**	**$ 25,000**	**$ 2,020**	**$ 25,000**
Expenditures				
Project Expense	$ —	$ 25,000	$ 56,288	$ 25,000
Total Expenditures	**—**	**25,000**	**56,288**	**25,000**
Total Ending Fund Balance	**$ 608,409**	**$ 608,409**		**$ 608,409**

DESCRIPTION

Household Hazardous Waste Charge – Republic Services (BFI) agreed to pay $25,000 per year to the City. The funds are to be used for the management of household hazardous waste in the City.

GRANT FUND

FUND DETAILS

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	$ —	$ —		$ —
Revenues				
Bulletproof	$ 16,250	$ —	$ 13,425	$ —
Click/Ticket	2,625	—	—	—
DOJ/JAG	15,784	—	28,395	—
State DCFA	3,300	—	1,200	—
State CDOT	2,380	—	9,275	—
Local Walmart	3,458	—	—	—
GOCO Wild	7,000	—	2,384	—
ARPA	47,500	—	70,945	—
Xeriscape	7,500	—	—	—
SCIP Co-Response	38,693	—	31,485	—
State NDME	43,290	—	96,618	—
DOLA	7,940	—	627	—
DOLA Grants	3,557	—	32,620	—
Total Revenues	**$ 199,277**	**$ —**	**$ 286,974**	**$ —**
Expenditures				
Bulletproof	$ 16,250	$ —	$ 13,425	$ —
Click/Ticket	2,625	—	—	—
DOJ/JAG	15,784	—	28,655	—
State DCFA	3,300	—	1,200	—
State CDOT	2,380	—	9,275	—
Local Walmart	3,458	—	1,291	—
SCIP Co-Response	38,693	—	56,485	—
ARPA	46,500	—	75,293	—
Xeriscape	7,500	—	—	—
NDME	43,290	—	135,633	—
State-DOLA	7,940	—	627	—
Local Planning Capacity	3,557	—	32,620	—
GOCO Go Wild	7,000	—	8,421	—
General	1,000	—	—	—
Total Expenditures	**199,277**	**—**	**362,925**	**0**
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

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 270,941**	**$ 290,578**		**$ 290,578**
Revenues				
Investment Earnings	$ 16,037	$ —	$ 1,111	$ —
Transfers In				
General Fund	$ 41,760	$ 36,480	$ 36,480	$ 41,760
Total Revenues	**$ 57,797**	**$ 36,480**	**$ 37,591**	**$ 41,760**
Expenditures				
Retirement Payments	$ 38,160	$ 36,480	$ 23,360	$ 41,760
Total Expenditures	**38,160**	**36,480**		**41,760**
Total Ending Fund Balance	**$ 290,578**	**$ 290,578**		**$ 290,578**

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 provides 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.

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

FUND DETAIL

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 930,366**	**$ 3,740,765**		**$ 3,740,765**
Revenues				
Investment earnings	$ 187,943	$ —	$ 18,860	$ —
Agreements	2,622,456	—	—	—
Total Revenues	**$ 2,810,399**	**$ —**	**$ 18,860**	**$ —**
Expenditures				
Project Expense	$ —	$ —	$ 1,733,762	$ —
Total Expenditures	**—**	**—**	**1,733,762**	**—**
Ending Fund Balance	**$ 3,740,765**	**$ 3,740,765**		**$ 3,740,765**
Restricted for Capital Outlay	$ 3,740,765	$ 3,740,765	$ —	$ 3,740,765
Total Ending Fund Balance	**$ 3,740,765**	**$ 3,740,765**		**$ 3,740,765**

DESCRIPTION

In December of 2002 an Intergovernmental Agreement between The City of Commerce City and Brighton School District No. 27. 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.

CITY OF COMMERCE CITY

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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 one COP obligations, the 2017A COPs related to the construction of the Civic Center. These are both repaid from the General Fund. 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

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, 2026 follow:

2022A Sales and Use Tax Revenue Bonds

Year	Principal	Interest	Total
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	1,310,000	955,956	2,265,956
2031	1,350,000	912,988	2,262,988
2032-2036	7,450,000	3,870,728	11,320,728
2037-2041	8,755,000	2,565,780	11,320,780
2042-2046	10,280,000	1,033,200	11,313,200
Total	$32,825,000	$12,450,388	$45,275,388

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, 2026 follow:

2022B Sales and Use Tax Revenue Bonds

Year	Principal	Interest	Total
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	2,705,000	1,429,260	4,134,260
2031	2,780,000	1,351,627	4,131,627
2032-2036	15,140,000	5,514,849	20,654,849
2037-2041	17,455,000	3,213,108	20,668,108
2042-2044	11,720,000	679,185	12,399,185
Total	**$57,465,000**	**$16,919,798**	**$74,384,798**

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, 2026 follow:

2022C Sales and Use Tax Revenue Bonds

Year	Principal	Interest	Total
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	2,210,000	1,422,779	3,632,779
2031	2,270,000	1,357,142	3,627,142
2032-2036	12,415,000	5,732,694	18,147,694
2037-2041	14,375,000	3,775,910	18,150,910
2042-20406	16,635,000	1,511,136	18,146,136
Total	**$54,155,000**	**$18,442,811**	**$72,597,811**

2026 Sales and Use Tax Revenue Bonds - On April 23, 2026, the City issued serial revenue bonds in the amount of $28,715,000 to refinance the remaining balance of the 2015 Series Sales and Use Tax Revenue Bonds. The interest rate is 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, 2026 follow:

2026 Sales and Use Tax Revenue Bonds

Year	Principal	Interest	Total
2027	$2,270,000	$1,311,500	$3,581,500
2028	2,390,000	1,198,000	3,588,000
2029	2,505,000	1,078,500	3,583,500
2030	2,635,000	953,250	3,588,250
2031	2,755,000	821,500	3,576,500
2032-2036	13,675,000	1,955,750	15,630,750
Total	**$26,230,000**	**$7,318,500**	**$33,548,500**

FUND DETAILS - REVENUE BONDS

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 2,259,278**	**$ 2,256,993**		**$ 2,256,993**
Revenues				
Investment Earnings	$ 88,094	$ —	$ (7,358)	$ —
Miscellaneous	237,629	324,393	263,385	352,148
Urban Renewal Authority Fund	518,651	517,250	—	492,321
Transfer In	12,972,432	13,079,293	7,497,047	12,772,616
Total Available Revenues	**$ 13,816,806**	**$ 13,920,936**	**$ 7,753,074**	**$ 13,617,085**
Expenditures				
General Government	2,650	1,650	261,754	1,275
Principal	7,145,000	7,535,000	39,481,238	7,970,000
Interest	6,671,441	6,384,286	5,545,673	5,645,810
Total Expenditures	**$ 13,819,091**	**$ 13,920,936**	**$ 45,288,665**	**$ 13,617,085**
Ending Fund Balance	**$ 2,256,993**	**$ 2,256,993**		**$ 2,256,993**

CERTIFICATE OF PARTICIPATION

2017A Certificate of Participation – On March 15, 2017, the City issued certificate of participation in the amount of $28,335,000 to refund the 2006 Certificate 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 Certificate 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, 2026 follow:

2017A Certificate of Participation

Year	Principal	Interest	Total
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	1,160,000	659,256	1,819,256
2031	1,225,000	601,256	1,826,256
2031-2036	9,130,000	2,279,888	11,409,888
2037	5,395,000	215,800	5,610,800
Total	**$20,070,000**	**$6,054,468**	**$26,124,468**

CERTIFICATE OF PARTICIPATION DETAILS

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Expenditures				
Series 2017A Fees	$ 2,420	$ 2,675	$ 2,775	$ 2,675
Series 2017A Principal	925,000	975,000	—	1,010,000
Series 2017B Principal	—	—	—	—
Series 2017A Interest	912,256	866,006	433,003	827,256
Series 2017B Interest	—	—	—	—
l Expenditures	**$ 1,839,676**	**$ 1,843,681**	**$ 435,778**	**$ 1,839,931**

CITY OF COMMERCE CITY

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CAPTIAL PROJECTS FUNDS



CAPTIAL PROJECTS FUNDS

WATER RIGHTS ACQUISITION FUND

FUND DETAIL

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 10,100,136**	**$ 11,575,217**		**$ 11,575,217**
Revenues				
Water Acquisition Fees	$ 1,148,171	$ 1,125,480	$ —	$ —
Investment Earnings	326,910	—	25,194	—
Sale of Assets -Water Rights	—	—	—	—
Transfers In				
Fund Balance	$ —	$ —	$ —	$ —
Total Revenues	**$ 1,475,081**	**$ 1,125,480**	**$ 25,194**	**$ —**
Expenditures				
Water Share Acquisition	—	1,125,480	—	—
Transfer Out				
Transfer to General Fund (Debt)	$ —	$ —	$ —	$ —
Total Expenditures	**$ —**	**$ 1,125,480**	**$ —**	**$ —**
Ending Fund Balance				
Committed for Water Rights	$ 5,509,834	$ 5,509,834		$ 5,509,834
Restricted - Held for Resale	6,065,383	6,065,383		6,065,383
Total Ending Fund Balance	**$ 11,575,217**	**$ 11,575,217**		**$ 11,575,217**

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

FUND DETAIL

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	$ 1,622,146	$ 1,736,219		$ 1,736,219
Revenues				
Interest Earnings	96,489	—	7,499	—
Impact Fees	17,584	—	33,515	—
Total Revenues	$ 114,073	$ —	$ 41,014	$ —
Expenditures				
Project Expense	$ —	$ —	$ —	$ —
Total Expenditures	$ —	$ —	$ —	$ —
Committed for Capital Outlay	1,732,797	1,732,797		1,732,797
Restricted for Emergencies	3,422	3,422		3,422
Total Ending Fund Balance	$ 1,736,219	$ 1,736,219		$ 1,736,219

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

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 152,081**	**$ 174,579**		**$ 174,579**
Revenues				
Impact Fees	$ 12,908	$ —	$ 33,361	$ —
Interest earnings	9,590	—	1,067	—
Total Revenues	**$ 22,498**	**$ —**	**$ 34,428**	**$ —**
Expenditures				
Project Expense	$ —	$ —	$ —	$ —
Total Expenditures	**—**	**—**	**—**	**—**
Ending Fund Balance				
Committed for Capital Outlay	$ 173,904	$ 173,904	$ —	$ 173,904
Restricted for Emergencies	675	675	—	675
Total Ending Fund Balance	**$ 174,579**	**$ 174,579**		**$ 174,579**

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

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	$ 72,635	$ 76,895		$ 76,895
Revenues				
Impact Fees	—	—	—	—
Interest Earnings	4,260	—	317	—
Transfers In				
Fund Balance	$ —	$ —	$ —	$ —
Total Revenues	$ 4,260	$ —	$ 317	$ —
Expenditures				
Project Expense	$ —	$ —	$ —	$ —
Total Expenditures	$ —	$ —	$ —	$ —
Ending Fund Balance				
Restricted For Emergencies	$ 128	$ 128		$ 128
Committed for Capital Outlay	76,767	76,767		76,767
Total Ending Fund Balance	$ 76,895	$ 76,895		$ 76,895

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 FEES FUND

FUND DETAIL

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 18,093,378**	**$ 26,998,000**		**$ 26,998,000**
Revenues				
Investment earnings	$ 2,847,572	$ —	$ 252,704	$ —
Impact Fees - Parks	(547,834)	875,000	733,756	1,553,737
Impact Fees - Drainage	672,767	461,597	1,758,960	704,311
Impact Fees - Landscape	—	—	—	—
Impact Fees - Roads	7,175,548	1,565,502	1,693,725	2,110,819
Impact Fees - Facilities	(1,243,431)	147,510	121,712	213,780
Total Revenues	**8,904,622**	**3,049,609**	**4,560,857**	**4,582,647**
Expenditures				
Restricted Impact - Parks	$ —	$ 875,000	$ —	$ 1,028,737
Restricted Impact - Roads	—	1,565,502	—	2,110,820
Restricted Impact - Drainage	—	461,597	—	704,310
Restricted Impact - Facilities	—	147,510	—	213,780
Transfers Out				
Capital Expenditures Fund	$ —	$ —	$ 4,011,263	$ 525,000
Total Expenditures	**$ —**	**$ 3,049,609**	**$ 4,011,263**	**$ 4,582,647**
Ending Fund Balance				
Committed- Impact Fees	$ 26,730,861	$ 26,730,861		$ 26,730,861
Restricted	267,139	267,139		267,139
Total Ending Fund Balance	**$ 26,998,000**	**$ 26,998,000**		**$ 26,998,000**

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.



CAPTIAL INVESTMENT PROGRAM



CAPTIAL INVESTMENT PROGRAM

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. Once developed, year one of the five-year CIP is incorporated into the annual budget. Below is a summary of projects approved for 2027.

	2025 Actual	2026 Adopted	2027 Budget
Beginning Fund Balance	**$ 153,905,284**	**$ 154,318,542**	**$ 154,318,542**
Revenues			
Transportation Tax	$ 3,161,579	$ 3,530,263	$ 3,319,657
Adams County Open Space	1,173,208	1,245,400	1,173,208
Highway Users Tax	2,569,857	2,350,456	2,696,671
Road and Bridge Tax	1,174,822	1,155,350	1,213,118
Fees)	31,904	29,879	35,174
Fund Balance - Transportation Tax	—	272,957	—
Fund Balance - Adams County Open Space	—	—	—
Fund Balance - HUTF	—	249,544	328,329
Fund Balance - Road and Bridge	—	394,650	286,882
Investment Earnings	1,876,614	—	—
Intergovernmental	3,741,803	—	—
Miscellaneous	700,000	—	—
Transfers In			
General Fund	$ 27,663,050	$ —	$ 3,965,621
General Fund IT TIIP	707,500	1,006,000	720,000
General Fund - 2K fund balance	750,000	6,440,000	3,615,000
General Fund - Indirect Allocation LTC	189,933	204,085	315,753
Conservation Trust Fund	1,000,000	980,000	615,800
IT Retained Earnings	1,575,000	—	—
Fleet Retained Earnings	—	5,000,000	—
Impact Fee Fund (Parks)	—	—	525,000
Solid Waste Management Fund	1,555,000	1,800,000	1,465,000
Urban Renewal Authority	325,000	—	—
Total Revenues	**$ 48,195,270**	**$ 24,658,584**	**$ 20,275,213**
Expenditures			
Appropriated Projects	$ 47,782,012	$ 24,179,220	$ 19,481,421
Transfers Out			
Fund Balance (CIP)	$ —	$ 204,085	$ 485,410
Fund Balance (ADCO Open Space)	—	245,400	273,208
Fund Balance (Channel 8 PEG)	—	29,879	35,174
Total Expenditures	**$ 47,782,012**	**$ 24,658,584**	**$ 20,275,213**
Ending Fund Balance			
Designated Carry-Over	$ 153,962,963	$ 153,962,963	$ 153,962,963
Reserve - Emergency Reserve Fund	355,579	355,579	355,579
Total Ending Fund Balance	**$ 154,318,542**	**$ 154,318,542**	**$ 154,318,542**

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	2028	2029	2030	2031
Chambers Road 105th-116th Phase 2	$ —	$50,000	$50,000	$50,000
E. 68th Colorado Blvd. To Brighton Blvd.	—	5,000	5,000	5,000
Street Lighting Improvements	5,000	5,000	5,000	5,000
Bison Ridge Park	—	—	—	200,000
Ongoing Maintenance Costs Total	**$5,000**	**$60,000**	**$60,000**	**$260,000**

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 2027-2031 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 undergoes regular updates based on changing priorities and feedback from City Council.

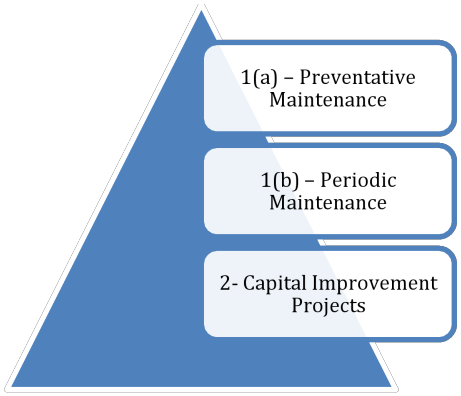
A capital improvement is a project or effort that acquires, maintains, improves, or constructs a capital asset such as buildings, streets, bridges, bike lanes, parks and playgrounds, public art, or other real property of a permanent nature. Capital assets typically have a lifecycle of fifteen years or 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 PROCESS FRAMEWORK

The Capital Investment Program (CIP) seeks 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. The City's CIP Team is comprised of subject matter experts from multiple departments that work together to update and maintain the Five-Year CIP. These experts work together to review project needs and requests, prioritize projects, and makes funding recommendations based upon those priorities within available funding.

- CIP Team
- Project Categorization
- Project Prioritization/Scoring
- Charter Provisions
- Five-Year CIP (updated annually)
- Funding Sources



PROJECT CATEGORIZATION

The CIP Team categorized all 2027 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 depending 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

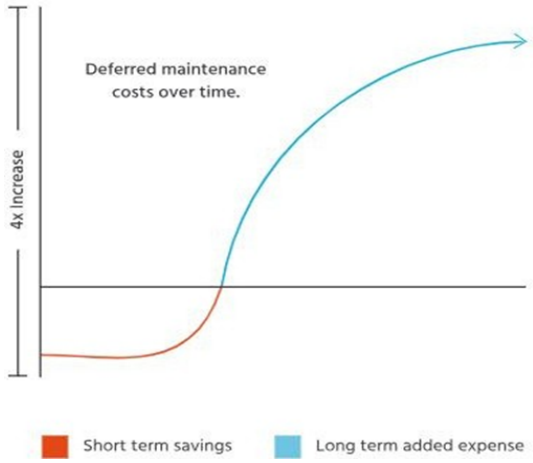
The CIP process team was assembled by the City Manager to update and improve the City's capital program. The team first met in February 2026 and continued to meet throughout the year. At the start of each annual capital budget process, the Finance Department determines projected revenues and unbudgeted 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 2026 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.



CAPITAL INVESTMENT PROGRAM

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	2026
Bridge Maintenance Program	200,000
Pavement Management Program	4,800,000
Concrete Flatwork	600,000
Crack Repair Program	500,000
Core City Infrastructure	375,000
Core City Sidewalks	400,000
Pedestrian Crossing Improvements	150,000
Railroad Crossing Replacement	290,000
Street Reconstruction	700,000
Street Lighting	300,000
Pavement Marking Improvements	175,000
Traffic Calming	50,000
Traffic Signal Maintenance	600,000
Total - Public Works	**$9,140,000**
PRG Preservation	1,515,800
Total - Parks Rec and Golf	**$1,515,800**
Total - 1(a) Projects	**$10,655,800**

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. Projects were scored based on these criteria:

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)	**25%**
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	Public Safety	Degree to which project relates to public safety (reduces risk, prevents injury, reduces liability, promotes safety of individuals within the community)	**20%**
D	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	**15%**
E	Cost of Deferral	Postponing 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 is high it will score a 5)	**10%**
F	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%**
G	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	Cat	Score	Project Name	Cat	Score
E. 68th Ave Colorado to Brighton	2	3.175	Traffic Signal Tower Road	2	2.05
ADA Ramp Replacements	2	2.98125	EP RTU Replacement	1(b)	2.03125
Safety Action Plan Imp.	2	2.921875	Photometric Studies	2	2.025
Chambers Road - 105th - 116th	2	2.871875	HWY 2 Study Implementation	2	2.009375
HWY 2 Theft Prevention	2	2.5375	Bison Ridge Park	2	2.00625
Traffic Signal E 104th/Brighton	2	2.525	MSC Bathroom Remodel	1(b)	1.975
CC Generator	1(b)	2.50625	MSC Overhead Doors	1(b)	1.965625
E. 72nd and Ivanhoe	2	2.434375	MSC Roof Replacement	1(b)	1.95
104th and Potomac Imp.	2	2.39375	MSC Underground Plumbing	1(b)	1.9
E 96th Ave Traffic Signal/Curb	2	2.334375	Eagle Point Pool Heaters	1(b)	1.86875
GC Well House	1(b)	2.33125	CC Roof Membrane	1(b)	1.8625
HWY 2 Median Phase 2	2	2.321875	GC Retaining Walls	1(b)	1.85625
E. 64th Ave Corridor	2	2.321875	Asphalt Art Program	2	1.734375
Speed Data	2	2.290625	PS Practice Range	2	1.68125
Bison Ridge Pool Replaster	1(b)	2.15	MSC Millwork	1(b)	1.5375
MSC RTU	1(b)	2.084375	Bison Ridge Lap Pool	2	1.509375
Colorado Blvd Project Design	2	2.071875	GC Maint Covered Storage	2	1.509375
Traffic Signal Mast Arms	2	2.065625	Selected Project		

ANNUAL UPDATES

The Five-Year CIP is a long-term 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 2027-2031 CIP follows 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 thoroughly reviews and approves contingency requests. The 2027-2031 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 2028 through 2031 are subject to change during each budget cycle.

Five-Year Capital Investment Program (CIP)

	Public Works Eng	2027	2028	2029	2030	2031	Total	Cat
1	ADA Ramp Replacements	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	$9,000,000	2
2	Bridge Maintenance Program	200,000	200,000	200,000	300,000	300,000	$1,200,000	1(a)
3	Chambers Road Phase 2	3,000,000	—	—	—	—	$3,000,000	2
4	Concrete Flatwork	600,000	625,000	710,000	720,000	730,000	$3,385,000	1(a)
5	Colorado Blvd (Design)	500,000	—	—	—	—	$ 500,000	2
6	Core City Infrastructure	375,000	400,000	400,000	400,000	400,000	$1,975,000	1(a)
7	Core City Sidewalks	400,000	400,000	400,000	400,000	400,000	$2,000,000	1(a)
8	Asphalt Repair Program	500,000	500,000	500,000	500,000	500,000	$2,500,000	1(a)
9	E. 68th Ave Colorado to Brighton	600,000	—	—	—	—	$ 600,000	2
10	HWY 2 Theft Prevention	565,621	—	—	—	—	$ 565,621	2
11	Pavement Marking	175,000	175,000	175,000	175,000	175,000	$ 875,000	1(a)
12	Pavement Management	4,800,000	4,900,000	5,000,000	5,100,000	5,200,000	$25,000,000	1(a)
13	Pedestrian Crossing	150,000	150,000	150,000	150,000	150,000	$ 750,000	1(a)
14	Railroad Crossing Replacement	290,000	300,000	310,000	320,000	330,000	$1,550,000	1(a)
15	Safety Action Plan	500,000	500,000	500,000	500,000	500,000	$2,500,000	2
16	Street Lighting	300,000	300,000	300,000	300,000	300,000	$1,500,000	1(a)
17	Street Reconstruction	700,000	700,000	700,000	700,000	700,000	$3,500,000	1(a)
18	Traffic Calming	50,000	50,000	50,000	50,000	50,000	$ 250,000	1(a)
19	Traffic Signal Maintenance	600,000	600,000	600,000	600,000	600,000	$3,000,000	1(a)
20	CC Generator	800,000	—	—	—	—	$ 800,000	2
21	Bison Ridge Park	525,000	7,350,000	—	—	—	$7,875,000	2
22	Bison Ridge Pool Replaster	280,000	—	—	—	—	$ 280,000	1(b)
23	Golf Course Well House	335,000	—	—	—	—	$ 335,000	1(b)
24	PRG Preservation	1,515,800	1,116,500	1,485,000	905,300	423,500	$5,446,100	1(a)
25	IT TIIP	720,000	—	—	—	—	$ 720,000	2
	Grand Total	**$19,481,421**	**$20,266,500**	**$13,480,000**	**$13,120,300**	**$12,758,500**	**$79,106,721**	

Totals by Project Category:

Total - 1(a) - Preventative Maintenance	10,655,800	10,416,500	10,980,000	10,620,300	10,258,500	52,931,100
Total - 1(b) - Periodic Maintenance	1,415,000	—	—	—	—	1,415,000
Total - 2 - Capital Improvement	7,410,621	9,850,000	2,500,000	2,500,000	2,500,000	24,760,621
Grand Total	19,481,421	20,266,500	13,480,000	13,120,300	12,758,500	79,106,721

ADA Ramp Replacements

Department: *Public Works*
Project Category: *2 - Capital Improvement*
New World Account: *395-15-750-350*
Ward: *I, II, III, IV*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*



Project Description:

Many ramps throughout the City do not meet the latest Americans with Disabilities Act (ADA) requirements. In addition, updated Public Rights-of-Way Access Guidelines are expected to be implemented in the coming years. This program will replace existing ramps with new, compliant ramps. The program is expected to become an annual program until all ramps meet criteria.

Funding Sources						
Year	Fleet Retained Earnings	Highway Users Tax	Transportation Tax	Road and Bridge	General Fund	Total
2027	$ —	$ —	$ —	$ —	$ 1,000,000	**$ 1,000,000**
2028					2,000,000	**$ 2,000,000**
2029					2,000,000	**$ 2,000,000**
2030					2,000,000	**$ 2,000,000**
2031					2,000,000	**$ 2,000,000**
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ 9,000,000**	**$ 9,000,000**

Project Cost Estimates Per Year						
Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 1,000,000		**$ 1,000,000**
2028				2,000,000		**$ 2,000,000**
2029				2,000,000		**$ 2,000,000**
2030				2,000,000		**$ 2,000,000**
2031				2,000,000		**$ 2,000,000**
Total	**$ —**	**$ —**	**$ —**	**$ 9,000,000**	**$ —**	**$ 9,000,000**

Estimated Initial Operations & Maintenance Impact						
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —		**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Bridge Maintenance Program





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, preventative, 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	Solid Waste	Road & Bridge	Total
2027	$ —	$ —	$ —	$ —	$ 200,000	**$ 200,000**
2028					200,000	**$ 200,000**
2029					200,000	**$ 200,000**
2030			300,000			**$ 300,000**
2031			300,000			**$ 300,000**
Total	**$ —**	**$ —**	**$ 600,000**	**$ —**	**$ 600,000**	**$ 1,200,000**

Project Cost Estimates Per Year						
Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 200,000	$ —	**$ 200,000**
2028				200,000		**$ 200,000**
2029				200,000		**$ 200,000**
2030				300,000		**$ 300,000**
2031				300,000		**$ 300,000**
Total	**$ —**	**$ —**	**$ —**	**$ 1,200,000**	**$ —**	**$ 1,200,000**

Estimated Initial Operations & Maintenance Impact						
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Chambers Road 105th to 116th Phase 2

Department: *Public Works*
Project Category: *2 - Capital Improvement*
New World Account: *395-15-750-317*
Ward: *III & IV*
Anticipated Start Date: *Mid-2027*
Anticipated Completion Date: *Early 2028*



Project Description:

This request funds construction of 2 of the Chambers Road widening project from Heartland Drive to 116th Avenue. Improvements include roadway widening, sidewalks, and new traffic signals at 117th Avenue, 105th Avenue, and Heartland Drive. Design for the full corridor is complete, and environmental clearance is expected this summer. The project has been awarded $4,116,000 in congressionally directed funding through CDOT, allowing construction of the first two phases while the City pursues additional grants for remaining corridor work.

Funding Sources						
Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2027	$ —	$ —	$ —	$ —	$ 3,000,000	**$ 3,000,000**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ 3,000,000**	**$ 3,000,000**

Project Cost Estimates Per Year						
Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 3,000,000	$ —	**$ 3,000,000**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ —**	**$ —**	**$ —**	**$ 3,000,000**	**$ —**	**$ 3,000,000**

Estimated Initial Operations & Maintenance Impact						
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029		25,000	25,000		**$ 50,000**	0.00
2030		25,000	25,000		**$ 50,000**	0.00
2031		25,000	25,000		**$ 50,000**	0.00
Total	**$ —**	**$ 75,000**	**$ 75,000**	**$ —**	**$ 150,000**	**—**

Concrete Flatwork

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 curb, gutter, cross pans and concrete pavement panels.



Funding Sources						
Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2027	$ —	$ —	$ 600,000	$ —	$ —	**$ 600,000**
2028		625,000				**$ 625,000**
2029		710,000				**$ 710,000**
2030			720,000			**$ 720,000**
2031			730,000			**$ 730,000**
Total	**$ —**	**$ 1,335,000**	**$ 2,050,000**	**$ —**	**$ —**	**$ 3,385,000**

Project Cost Estimates Per Year						
Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 600,000	$ —	**$ 600,000**
2028				625,000		**$ 625,000**
2029				710,000		**$ 710,000**
2030				720,000		**$ 720,000**
2031				730,000		**$ 730,000**
Total	**$ —**	**$ —**	**$ —**	**$ 3,385,000**	**$ —**	**$ 3,385,000**

Estimated Initial Operations & Maintenance Impact						
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Colorado Boulevard Reconstruction - 68th to Brighton (Design)

Department: *Public Works*
Project Category: *2 - Capital Improvement*
New World Account: *395-15-750-328*
Ward: *I*
Anticipated Start Date: *Q2 2027*
Anticipated Completion Date: *Q3 2027*



Project Description:

The City has been awarded a $500,000 Fuel Impact Enterprise grant to begin design for the Colorado Boulevard Reconstruction Project from 68th Avenue to Brighton Boulevard. Design for the project is estimated to cost $1,000,000, so this request is to cover the funding gap. Design is expected to be completed near the end of 2027. The total project cost is estimated at $9 million and includes roadway reconstruction, new sidewalks and lighting, drainage upgrades, and safety improvements.

Funding Sources						
Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2027	$ 500,000	$ —	$ —	$ —	$ —	**$ 500,000**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ 500,000**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 500,000**

Project Cost Estimates Per Year						
Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ 500,000	$ —	$ —	$ —	**$ 500,000**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ —**	**$ 500,000**	**$ —**	**$ —**	**$ —**	**$ 500,000**

Estimated Initial Operations & Maintenance Impact						
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Core City Improvements

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	Solid Waste	2K	Total
2027	$ —	$ 375,000	$ —	$ —	$ —	**$ 375,000**
2028		300,000	100,000			**$ 400,000**
2029		375,000	25,000			**$ 400,000**
2030		350,000	50,000			**$ 400,000**
2031		350,000	50,000			**$ 400,000**
Total	**$ —**	**$ 1,750,000**	**$ 225,000**	**$ —**	**$ —**	**$ 1,975,000**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 375,000	$ —	**$ 375,000**
2028				400,000		**$ 400,000**
2029				400,000		**$ 400,000**
2030				400,000		**$ 400,000**
2031				400,000		**$ 400,000**
Total	**$ —**	**$ —**	**$ —**	**$ 1,975,000**	**$ —**	**$ 1,975,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Core City Sidewalks



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

Project Description:

The City is improving sidewalks in the Core City to improve pedestrian mobility and comply with ADA requirements. This funding will allow for the construction of the first phase of these improvements.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2027	$ —	$ —	$ —	$ 400,000	$ —	**$ 400,000**
2028			400,000			**$ 400,000**
2029				400,000		**$ 400,000**
2030		400,000				**$ 400,000**
2031			400,000			**$ 400,000**
Total	**$ —**	**$ 400,000**	**$ 800,000**	**$ 800,000**	**$ —**	**$ 2,000,000**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 400,000	$ —	**$ 400,000**
2028				400,000		**$ 400,000**
2029				400,000		**$ 400,000**
2030				400,000		**$ 400,000**
2031				400,000		**$ 400,000**
Total	**$ —**	**$ —**	**$ —**	**$ 2,000,000**	**$ —**	**$ 2,000,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Asphalt Crack Repair Program



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 service life of pavement, reducing the need for full repaving of the street.

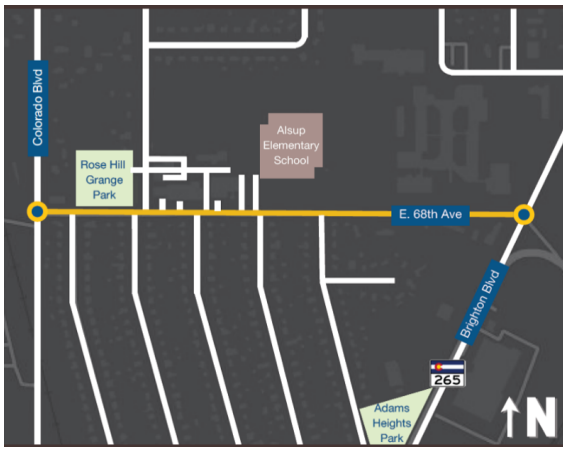
Funding Sources						
Year	General Fund	Highway Users Tax	Transportation Tax	Road & Bridge	2K	Total
2027	$ —	$ —	$ —	$ 500,000	$ —	**$ 500,000**
2028				500,000		**$ 500,000**
2029				500,000		**$ 500,000**
2030				500,000		**$ 500,000**
2031				500,000		**$ 500,000**
Total	**$ —**	**$ —**	**$ —**	**$ 2,500,000**	**$ —**	**$ 2,500,000**

Project Cost Estimates Per Year						
Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 500,000	$ —	**$ 500,000**
2028				500,000		**$ 500,000**
2029				500,000		**$ 500,000**
2030				500,000		**$ 500,000**
2031				500,000		**$ 500,000**
Total	**$ —**	**$ —**	**$ —**	**$ 2,500,000**	**$ —**	**$ 2,500,000**

Estimated Initial Operations & Maintenance Impact						
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

E. 68th Avenue - Colorado Blvd to Brighton Blvd

Department: *Public Works*
Project Category: *2 - Capital Improvement*
New World Account: *395-15-750-362*
Ward: *III & IV*
Anticipated Start Date: *Q1 2026*
Anticipated Completion Date: *Q4 2027*



Project Description:

This project will design and construct improvements to 68th Avenue between Colorado Boulevard and Brighton Boulevard, where sidewalks are substandard and frequent flooding occurs due to an undersized storm sewer. The project is currently under design, with construction anticipated to begin in 2027. These improvements will close the pedestrian gap between the RTD Park-n-Ride and Alsup Elementary School, enhance safety, and address drainage issues. The City has secured a $1,598,400 Revitalizing Main Street grant, and additional funding is needed to bridge the gap between the grant award and the total anticipated project cost.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2027	$ 600,000	$ —	$ —	$ —	$ —	**$ 600,000**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ 600,000**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 600,000**

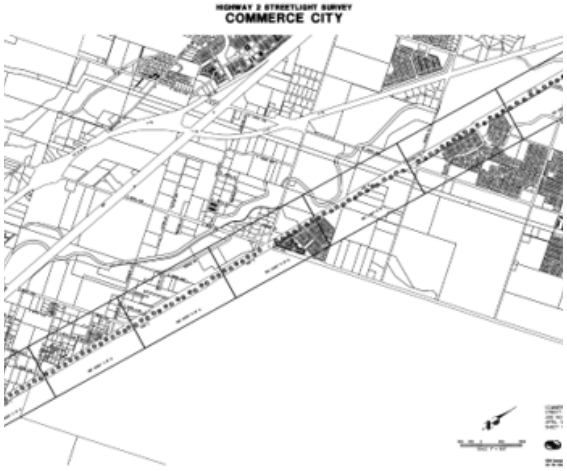
Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 600,000	$ —	**$ 600,000**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ —**	**$ —**	**$ —**	**$ 600,000**	**$ —**	**$ 600,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029			5,000		**$ 5,000**	0.00
2030			5,000		**$ 5,000**	0.00
2031			5,000		**$ 5,000**	0.00
Total	**$ —**	**$ —**	**$ 15,000**	**$ —**	**$ 15,000**	**—**

Highway 2 Streetlight Theft Prevention



Department: *Public Works*
Project Category: *2 - Capital Improvement*
New World Account: *395-15-750-322*
Ward: *I & III*
Anticipated Start Date: *Q1 2027*
Anticipated Completion Date: *Q2 2027*

Project Description:

Commerce City has been facing severe copper wiring theft on City-owned streetlights, which has left many of the streetlights to go dark, especially along Highway 2 In Q1 of 2026, Public Works completed a photometric study with only the east side lights functioning, but the study came back stating that there is inadequate lighting along the corridor. The current 2027 CIP request is to finish out the west side of the corridor by replacing the missing copper wiring and to complete the anti-theft measures for each junction box along that side of the highway. This will extend from 72nd Avenue up to 112th Avenue along Highway 2.

Funding Sources						
Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2027	$ 565,621	$ —	$ —	$ —	$ —	**$ 565,621**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ 565,621**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 565,621**

Project Cost Estimates Per Year						
Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ 565,621	$ —	$ —	**$ 565,621**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ —**	**$ —**	**$ 565,621**	**$ —**	**$ —**	**$ 565,621**

Estimated Initial Operations & Maintenance Impact						
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Pavement Marking Improvements



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 markings 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	Solid Waste	Transportation Tax	HUTF	2K	Total
2027	$ —	$ 75,000	$ 100,000	$ —	$ —	**$ 175,000**
2028			175,000			**$ 175,000**
2029		175,000				**$ 175,000**
2030		175,000				**$ 175,000**
2031			175,000			**$ 175,000**
Total	**$ —**	**$ 425,000**	**$ 450,000**	**$ —**	**$ —**	**$ 875,000**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 175,000	$ —	**$ 175,000**
2028				175,000		**$ 175,000**
2029				175,000		**$ 175,000**
2030				175,000		**$ 175,000**
2031				175,000		**$ 175,000**
Total	**$ —**	**$ —**	**$ —**	**$ 875,000**	**$ —**	**$ 875,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Pavement Management

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



Project Description:

Annual roadway maintenance project which identifies routine, preventative, and corrective maintenance procedures for asphalt pavement. This annual budgeted program focuses on roadways with a pavement condition index below 70.

Funding Sources

Year	Fleet Retained Earnings	Highway Users Tax	Transportation Tax	Solid Waste	Road And Bridge	Total
2027	$ —	$ 1,450,000	$ 2,350,000	$ 200,000	$ 800,000	**$ 4,800,000**
2028		1,200,000	2,000,000	1,000,000	700,000	**$ 4,900,000**
2029		1,400,000	2,300,000	700,000	600,000	**$ 5,000,000**
2030		2,000,000	1,000,000	1,500,000	600,000	**$ 5,100,000**
2031		2,000,000	2,000,000	700,000	500,000	**$ 5,200,000**
Total	**$ —**	**$ 8,050,000**	**$ 9,650,000**	**$ 4,100,000**	**$ 3,200,000**	**$ 25,000,000**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 4,800,000	$ —	**$ 4,800,000**
2028				4,900,000		**$ 4,900,000**
2029				5,000,000		**$ 5,000,000**
2030				5,100,000		**$ 5,100,000**
2031				5,200,000		**$ 5,200,000**
Total	**$ —**	**$ —**	**$ —**	**$ 25,000,000**	**$ —**	**$ 25,000,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Pedestrian Crossing Improvements

Department: *Public Works*
Project Category: *1(a) - Preventative Maintenance*
New World Account: *395-15-750-359*
Ward: *I, II, III & IV*
Anticipated Start Date: *Annual Program*
Anticipated Completion Date: *Annual Program*



Project Description:

Annual capital maintenance program to improve street crossings to enhance safety and mobility for pedestrians.

Funding Sources						
Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2027	$ —	$ 50,000	$ 100,000	$ —	$ —	**$ 150,000**
2028			150,000			**$ 150,000**
2029		150,000				**$ 150,000**
2030			150,000			**$ 150,000**
2031		150,000				**$ 150,000**
Total	**$ —**	**$ 350,000**	**$ 400,000**	**$ —**	**$ —**	**$ 750,000**

Project Cost Estimates Per Year						
Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 150,000	$ —	**$ 150,000**
2028				150,000		**$ 150,000**
2029				150,000		**$ 150,000**
2030				150,000		**$ 150,000**
2031				150,000		**$ 150,000**
Total	**$ —**	**$ —**	**$ —**	**$ 750,000**	**$ —**	**$ 750,000**

Estimated Initial Operations & Maintenance Impact						
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Railroad Crossing Replacement



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 the BNSF Railway. This program funds the City's share - 50% - of the repair cost of the crossings. Each year the City coordinates with the railroad to repair and replace crossings to enhance safety.

Funding Sources						
Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2027	$ —	$ —	$ —	$ 290,000	$ —	**$ 290,000**
2028				300,000		**$ 300,000**
2029				310,000		**$ 310,000**
2030				320,000		**$ 320,000**
2031				330,000		**$ 330,000**
Total	**$ —**	**$ —**	**$ —**	**$ 1,550,000**	**$ —**	**$ 1,550,000**

Project Cost Estimates Per Year						
Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 290,000	$ —	**$ 290,000**
2028				300,000		**$ 300,000**
2029				310,000		**$ 310,000**
2030				320,000		**$ 320,000**
2031				330,000		**$ 330,000**
Total	**$ —**	**$ —**	**$ —**	**$ 1,550,000**	**$ —**	**$ 1,550,000**

Estimated Initial Operations & Maintenance Impact						
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Safety Action Plan Implementation

Department: *Public Works*
Project Category: *2 - Capital Improvement*
New World Account: *395-15-750-351*
Ward: *II & III*
Anticipated Start Date: *Q2 2027*
Anticipated Completion Date: *Annual Program*



Project Description:

The Commerce City SAP identifies roadway safety issues, prioritizes project improvement locations, and recommends future initiatives. This SAP will: Focus on current transportation safety concerns and needs for pedestrians, bicyclists, drivers and transit users; evaluate "hot spots" where a large quantity or the most severe crashes occur; identify safety improvements to address crash concerns. Anticipated projects for 2027 include high-friction road treatments, school zone analysis, and the strategic installation of oversized speed and stop signs.

Funding Sources						
Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2027	$ 500,000	$ —	$ —	$ —	$ —	**$ 500,000**
2028	500,000					**$ 500,000**
2029	500,000					**$ 500,000**
2030	500,000					**$ 500,000**
2031	500,000					**$ 500,000**
Total	**$ 2,500,000**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 2,500,000**

Project Cost Estimates Per Year						
Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ 20,000	$ 50,000	$ —	$ 430,000	$ —	**$ 500,000**
2028	20,000	50000	0	430,000	—	**$ 500,000**
2029	20,000	50000	0	430,000	—	**$ 500,000**
2030	20,000	50000	0	430,000	—	**$ 500,000**
2031	20,000	50000	0	430,000	—	**$ 500,000**
Total	**$ 100,000**	**$ 250,000**	**$ —**	**$ 2,150,000**	**$ —**	**$ 2,500,000**

Estimated Initial Operations & Maintenance Impact						
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Street Lighting Improvements



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

Project Description:

Street lighting improvements have been requested throughout the City. Photometric studies are proposed to analyze whether and where lighting improvements are necessary. This fund will provide for the installation or improvement of lights where determined.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2027	$ —	$ —	$ —	$ 300,000	$ —	**$ 300,000**
2028			300,000			**$ 300,000**
2029				300,000		**$ 300,000**
2030			300,000			**$ 300,000**
2031			300,000			**$ 300,000**
Total	**$ —**	**$ —**	**$ 900,000**	**$ 600,000**	**$ —**	**$ 1,500,000**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 300,000	$ —	**$ 300,000**
2028				300,000		**$ 300,000**
2029				300,000		**$ 300,000**
2030				300,000		**$ 300,000**
2031				300,000		**$ 300,000**
Total	**$ —**	**$ —**	**$ —**	**$ 1,500,000**	**$ —**	**$ 1,500,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ 5,000	$ —	**$ 5,000**	0.00
2028			5000		**$ 5,000**	0.00
2029			5000		**$ 5,000**	0.00
2030			5000		**$ 5,000**	0.00
2031			5000		**$ 5,000**	0.00
Total	**$ —**	**$ —**	**$ 25,000**	**$ —**	**$ 25,000**	**—**

Street Reconstruction

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 requiring a standard mill & overlay and are in need of full-depth asphalt reconstruction.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2027	$ —	$ 550,000	$ —	$ 150,000	$ —	**$ 700,000**
2028		625,000		75,000		**$ 700,000**
2029		625,000		75,000		**$ 700,000**
2030		700,000				**$ 700,000**
2031		700,000				**$ 700,000**
Total	**$ —**	**$ 3,200,000**	**$ —**	**$ 300,000**	**$ —**	**$ 3,500,000**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	—	—	—	700,000	—	**$ 700,000**
2028				700,000		**$ 700,000**
2029				700,000		**$ 700,000**
2030				700,000		**$ 700,000**
2031				700,000		**$ 700,000**
Total	**$ —**	**$ —**	**$ —**	**$ 3,500,000**	**$ —**	**$ 3,500,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Traffic Calming

Department: *Public Works*
Project Category: *1(a) - Preventative Maintenance*
New World Account: *395-15-750-310*
Ward: *II, III, IV*
Anticipated Start Date: *4/1/2027*
Anticipated Completion Date: *8/1/2027*



Project Description:

Traffic calming improvements, including speed humps and associated signage/ pavement marking improvements, at the following park sites: Reunion HOA Park (Parkside Dr N, Parkside Dr S, Reunion Parkway, Landmark Drive), Fronterra Park (Joplin Street, Lewiston Street), Veterans Park (Forest Drive), Pioneer Park (Monaco Street). These improvements would be contingent upon resident support of speed hump installations - consistent with the process used under the City Traffic Calming Policy.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2027	$ —	$ —	$ —	$ 50,000	$ —	**$ 50,000**
2028			50,000			**$ 50,000**
2029				50,000		**$ 50,000**
2030				50,000		**$ 50,000**
2031			50,000			**$ 50,000**
Total	**$ —**	**$ —**	**$ 100,000**	**$ 150,000**	**$ —**	**$ 250,000**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 50,000	$ —	**$ 50,000**
2028				50,000		**$ 50,000**
2029				50,000		**$ 50,000**
2030				50,000		**$ 50,000**
2031				50,000		**$ 50,000**
Total	**$ —**	**$ —**	**$ —**	**$ 250,000**	**$ —**	**$ 250,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	—	—	—	—	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Traffic Signal Maintenance



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 the intended uses of the 2027 funding amount of $600,000 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; and Cabinet and Pole Replacement.

Funding Sources

Year	General Fund	Transportation Tax	Road And Bridge	Solid Waste	2K	Total
2027	$ —	$ 600,000	$ —	$ —	$ —	**$ 600,000**
2028		600,000				**$ 600,000**
2029		600,000				**$ 600,000**
2030		600,000				**$ 600,000**
2031		600,000				**$ 600,000**
Total	**$ —**	**$ 3,000,000**	**$ —**	**$ —**	**$ —**	**$ 3,000,000**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 600,000	$ —	**$600,000**
2028				600,000		**$600,000**
2029				600,000		**$600,000**
2030				600,000		**$600,000**
2031				600,000		**$600,000**
Total	**$—**	**$—**	**$—**	**$3,000,000**	**$—**	**$3,000,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$—**	0.00
2028					**$—**	0.00
2029					**$—**	0.00
2030					**$—**	0.00
2031					**$—**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Civic Center Generator Replacement



Department: *Public Works*
Project Category: *2 - Capital Improvement*
New World Account: *395-15-750-301*
Ward: *N/A*
Anticipated Start Date: *Q1 2027*
Anticipated Completion Date: *Q4 2027*

Project Description:

The existing generator at the Civic Center currently only provides power to the police communications center, the main data center in IT, and one elevator. Power outages have become more frequently in the past and a majority of the building is without power so work is halted, a few elevator entrapements have occurred, and loss of heating and cooling have occurred. This project would replace the existing generator and electrical switch gear with a larger appropriately sized generator that can support the entire building during a power outage and provide back up power to the new Emergency Operations Center.

Funding Sources

Year	General Fund	Highway Users Tax	Transportation Tax	Solid Waste	2K	Total
2027	$ 800,000	$ —	$ —	$ —	$ —	**$ 800,000**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ 800,000**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 800,000**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 800,000	$ —	**$ 800,000**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ —**	**$ —**	**$ —**	**$ 800,000**	**$ —**	**$ 800,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Bison Ridge Park

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



Project Description:

The approximately 6 acres around Bison Ridge Recreation Center have not been developed. A conceptual plan was completed in 2020, but without funding, final design and construction have not occurred. The new PRG Master Plan, completed in 2024, has recommendations for this area including a 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 similarly to Veterans Memorial Park adjacent to the Eagle Pointe Recreation Center. Community outreach and final design will be completed in 2027, with

Funding Sources						
Year	General Fund	ADCO Open Space	Transportation Tax	Solid Waste	Impact Fees	Total
2027	—	—	—	—	525,000	$ **525,000**
2028					7,350,000	$ **7,350,000**
2029						$ —
2030						$ —
2031						$ —
Total	$ —	$ —	$ —	$ —	$ **7,875,000**	$ **7,875,000**

Project Cost Estimates Per Year						
Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	—	$ 525,000	—	$ —	—	$ **525,000**
2028				7,350,000		$ **7,350,000**
2029						$ —
2030						$ —
2031						$ —
Total	$ —	$ **525,000**	$ —	$ **7,350,000**	$ —	$ **7,875,000**

Estimated Initial Operations & Maintenance Impact						
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	—	$ —	$ —	0.00
2028					$ —	0.00
2029					$ —	0.00
2030					$ —	0.00
2031	100,000	100000			$ **200,000**	0.00
Total	$ **100,000**	$ **100,000**	$ —	$ —	$ **200,000**	—

Bison Ridge Pool Replaster

Department: *Parks, Recreation, & Golf*
Project Category: *1(b) Periodic Maintenance*
New World Account: *395-16-750-009*
Ward: *IV*
Anticipated Start Date: *Q1 2027*
Anticipated Completion Date: *Q2 2027*



Project Description:

The Bison Ridge pools, used daily by various community members, need replastering due to significant wear, discoloration, since their last plastering in 2018. The aging plaster is becoming brittle, which can lead to leaks, and it presents hygiene concerns as it may harbor harmful substances. Replastering is essential to restore the pool's safety and appearance, reduce maintenance needs, and ensure a healthier swimming environment. Maintaining quality facilities is crucial for community satisfaction and helps attract and retain dedicated staff aligned with the department and city's mission.

Funding Sources						
Year	General Fund	ADCO Open Space	Transportation Tax	Solid Waste	2K	Total
2027	—	—	—	—	$ 280,000	**$ 280,000**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ 280,000**	**$ 280,000**

Project Cost Estimates Per Year						
Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 280,000	$ —	**$ 280,000**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ —**	**$ —**	**$ —**	**$ 280,000**	**$ —**	**$ 280,000**

Estimated Initial Operations & Maintenance Impact						
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	—	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Golf Course Wellhouse #2 & Pumphouse



Department: *Parks, Recreation, & Golf*
Project Category: *1(b) Periodic Maintenance*
New World Account: *395-16-750-054*
Ward: *IV*
Anticipated Start Date: *Q3 2027*
Anticipated Completion Date: *Q4 2028*

Project Description:

The original pump house structure for water well number two is needing replacement. The siding and walls on the existing pump house are deteriorated from years of moisture and UV damage, inside the building houses electrical gear for well pumps and exposure to moisture is critical to minimize. A new well house structure would add a concrete slab to rid any moisture from the ground, and new weather proof walls and roof to protect the well and equipment and rid the unattractive shed that is there currently. Repairs and repainting of pump house #1 also included.

Funding Sources

Year	General Fund	ADCO Open Space	Transportation Tax	Solid Waste	2K	Total
2027	—	—	—	—	$ 335,000	**$ 335,000**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ 335,000**	**$ 335,000**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ 35,000	$ 60,000	$ 240,000	$ —	**$ 335,000**
2028						**$ —**
2029						**$ —**
2030						**$ —**
2031						**$ —**
Total	**$ —**	**$ 35,000**	**$ 60,000**	**$ 240,000**	**$ —**	**$ 335,000**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	—	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**0**

PRG Preservation

Department: *Parks Recreation & Golf*
Project Category: *1(a). Preventative Maintenance*
New World Account: *395-16-750-008 Preservation*
Ward: *I, II, III & IV*
Anticipated Start Date: *1/1/2026*
Anticipated Completion Date: *12/31/2026*



Project Description:

Parks have 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.

Funding Sources

Year	General Fund	ADCO Open Space	Transportation Tax	Solid Waste	2K	Total
2027	$ —	$ 900,000	$ 615,800	$ —	$ —	**$ 1,515,800**
2028		600,000	516,500			**$ 1,116,500**
2029		900,000	585,000			**$ 1,485,000**
2030		905,300				**$ 905,300**
2031			423,500			**$ 423,500**
Total	**$ —**	**$ 3,305,300**	**$ 2,140,800**	**$ —**	**$ —**	**$ 5,446,100**

Project Cost Estimates Per Year

Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 1,515,800	$ —	**$ 1,515,800**
2028				1,116,500		**$ 1,116,500**
2029				1,485,000		**$ 1,485,000**
2030				905,300		**$ 905,300**
2031				423,500		**$ 423,500**
Total	**$ —**	**$ —**	**$ —**	**$ 5,446,100**	**$ —**	**$ 5,446,100**

Estimated Initial Operations & Maintenance Impact

Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	**$ —**	0.00
2028					**$ —**	0.00
2029					**$ —**	0.00
2030					**$ —**	0.00
2031					**$ —**	0.00
Total	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**—**

Technology Infrastructure Improvement Program (TIIP)

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 2027 include Infrastructure Modernization - $600,000, Broadband Program - $50,000, and Legal Software - $70,000.

Funding Sources						
Year	General Fund	ADCO Open Space	Transportation Tax	Solid Waste	2K	Total
2027	$ 720,000	$ —	$ —	$ —	$ —	$ 720,000
2028						—
2029						—
2030						—
2031						—
Total	$ 720,000	$ —	$ —	$ —	$ —	$ 720,000

Project Cost Estimates Per Year						
Year	Planning	Design	Pre-Construction	Construction	Other Capital	Total
2027	$ —	$ —	$ —	$ 720,000	$ —	$ 720,000
2028						$ —
2029						$ —
2030						$ —
2031						$ —
Total	$ —	$ —	$ —	$ 720,000	$ —	$ 720,000

Estimated Initial Operations & Maintenance Impact						
Year	Personnel	Supplies	Other Services	Fleet	Total	FTE
2027	$ —	$ —	$ —	$ —	$ —	0.00
2028					$ —	0.00
2029					$ —	0.00
2030					$ —	0.00
2031					$ —	0.00
Total	$ —	$ —	$ —	$ —	$ —	—

HORIZON PROJECTS LIST

This is a summary list of unfunded projects not included in the 2027-2031 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 Corridor Improvements	8,250,000	—	—	—	8,250,000
3	Traffic Signal Central Upgrades	185,000	—	—	—	185,000
4	Yosemite Extension over O'Brian Canal	5,500,000	—	—	—	5,500,000
5	104th Avenue - S Platte River to US 85	6,000,000	—	—	—	6,000,000
6	Tower Road Widening	29,450,000	—	—	—	29,450,000
7	E 96th Ave (I-76 to Hwy 2)	33,750,000	—	—	—	33,750,000
8	Ivy Street Reconstruction	2,250,000	—	—	—	2,250,000
9	E 112th Ave Widening (Potomac to	19,000,000	—	—	—	19,000,000
10	E 96th Ave - Eagle Creek Pkwy to	33,750,000	—	—	—	33,750,000
11	E 112th Ave Widening (US85 to Havana)	11,700,000	—	—	—	11,700,000
12	MSC Access and Parking Areas	2,000,000	—	—	—	2,000,000
13	Chambers Road Improvements (E 96th to	18,500,000	—	—	—	18,500,000
14	High Plains Parkway	37,200,000	—	—	—	37,200,000
15	Intersection Traffic Improvements	1,100,000	—	—	—	1,100,000
16	GC Retaining Walls	200,000	—	—	—	200,000
17	Photometric Studies	250,000	—	—	—	250,000
18	E Tower Road & 2nd Creek Plaza Signal	1,125,000	—	—	—	1,125,000
19	E 88th & Rosemary RR preemption	700,000	—	—	—	700000
20	Traffic Signal System Upgrades	175,000	—	—	—	175,000
21	MSC Roof Replacement	900,000	—	—	—	900,000
22	MSC Building C Underground Plumbing	950,000	—	—	—	950,000
23	Evidence Building Study	50,000	—	—	—	50,000
24	MSC Bathroom Remodel	1,000,000	—	—	—	1,000,000
25	CC Roof Membrane	900,000	—	—	—	900,000
26	GC Equipment Covered Storage	3,250,000	—	—	—	3,250,000
27	MSC B&C Mechanical	1,200,000	—	—	—	1,200,000
28	MSC Building Ceiling Tile	300,000	—	—	—	300,000
29	MSC Millwork	200,000	—	—	—	200,000
30	GC Maintenance additional Space	4,462,000	—	—	—	4,462,000
31	CC MS Upgrade	6,250,000	—	—	—	6,250,000
32	MSC Building Expansion	39,800,000	—	—	—	39,800,000
33	Bison Ridge Addition	21,787,000	—	—	—	21,787,000
34	MSC Overhead Doors	700,000	—	—	—	700,000
35	Bison Ridge Lap Pool	21,000,000	—	—	—	21,000,000
36	Asphalt Art Program	375,000	—	—	—	375,000
37	E 96th Ave Traffic Signal/Curb	1,160,000	—	—	—	1,160,000

38	HWY 2 Corridor Study Implementation	12,750,000	—	—	—	12,750,000
39	HWY 2 Median Phase 2	1,400,000	—	—	—	1,400,000
40	Traffic Signal E 104th/Brighton	215,000	—	—	—	215,000
41	Traffic Signal Tower Road/ Second Creek	1,125,000	—	—	—	1,125,000
42	Eagle Point Pool Heaters	850,000	—	—	—	850,000
43	CCPD Practice Range	965000	—	—	—	965,000
44	EP RTU Replacement	3,570,000	—	—	—	3,570,000
45	60th and Vázquez	TBD	—	—	—	TBD
46	72 Ave - Colorado to US85	TBD	—	—	—	TBD
47	Tower Road Bridge	TBD	—	—	—	TBD
48	Sable and Potomac	TBD	—	—	—	TBD
49	104th Ave	TBD	—	—	—	TBD
50	72nd and Ivanhoe	TBD	—	—	—	TBD
51	Eudora St and Sand Creek Drive signal	TBD	—	—	—	TBD
52	City Push-button Upgrades	TBD	—	—	—	TBD
53	Peoria Parkway	TBD	—	—	—	TBD
54	Elm Drive	TBD	—	—	—	TBD
55	Piccadilly Road	TBD	—	—	—	TBD
56	96th Tower to E-470	TBD	—	—	—	TBD
	Total Horizon Projects List	$ 337,494,000	$—	$—	$—	$337,494,000

CITY OF COMMERCE CITY

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Commerce
CITY
Welcome to
CALU Park
17010 E. 95th


Commerce
CITY
Welcome to
CALU Park
17010 E. 95th

BUDGET & 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.

BUDGETING FOR VACANCY SAVINGS

Vacancy savings refer to the temporary salary and benefit savings that occur when a position is unfilled. These savings accumulate in most organizations due to staff turnover, retirements, and the time it takes to recruit and onboard new employees. Budgeting for vacancy-savings means incorporating an estimate of these expected savings directly into the annual budget. Rather than budgeting for 100% of all authorized full-time equivalent (FTE) positions, Commerce City currently budgets at 98% for all departments and stand alone divisions with ten or more employees.

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.
- Solid Waste Management 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..

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 Expenditures 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 within the government (internal service funds)

- Information Technology, Facility Services, Fleet Management, and Benefits are Internal Service Funds – These 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, Community Well-Being, City Manager, City Clerk, Municipal Court,

and Energy, Equity, and Environment);Economic and Community Vitality (including Community Relations and Economic Development) Human Resources (including Operations, Risk Management, Organizational Development, and Employee Assisted Housing); Finance (including Financial Planning and Budgeting, Financial Services, Tax, Procurement and Internal Services); Community Development (including Administration, Building Safety, Community Planning, Neighborhood Services, CDBG, and Development Engineering); 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.

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 five types of Impact Fees within this Fund: Drainage, Landscaping, Parks/Open Space, Transportation, and Facilities. 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).

Facilities

In 2014 the City stated collecting Facilities Impact fees. A facilities impact fee is a one-time charge imposed by a local government on new development to help pay for new or expanded public capital facilities that directly serve the increased demand from that development. The city has three different Facility Impact Fees: General Government, Police, and Public Works.

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 how 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.

2K FUNDING POLICY

Background

In 2013, Commerce City voters approved the 2K Ballot Measure, authorizing a one percent sales and use tax increase and $166 million debt authorization for the construction, operations, and maintenance of new parks, recreation, and road projects. The ballot measure resulted from a two-year, community-driven process to identify how to implement programs and services that address growing population needs, achieve vision, and build a better Commerce City. The ballot measure identified five projects that were all delivered to residents by January 1, 2019. However, the proceeds of the additional one percent sales and use tax increase and $166 million debt authorization are not limited to the original five 2K projects.

The one percent sales and use tax revenue is known as "2K revenue", named after the 2013 "2K" ballot measure approved by voters in November 2013. Under the voter approved ballot measure, 2K revenue can be used for the following:

- Debt service related to revenue bonds issued to fund construction of 2K projects.
- Operations and maintenance of parks, recreation, and roadway improvements including, but not limited to the original five 2K projects.

The one percent 2K sales and use tax increase began January 1, 2014 and does not have a sunset or expiration date. However, the $166 million voter approved debt authorization has been used, and any additional bond issuances would require new voter approval.

Use of 2K Funding on Operations and Maintenance

This policy guides how 2K revenues are allocated to fund operations and maintenance (O&M) costs related to 2K projects. This guidance is necessary, because the same City staff, equipment, supplies, and other resources are used on both 2K funded projects and non-2K funded projects. Directly allocating City staff, equipment, supplies, and other resources to 2K funded projects versus non-2K funded projects would require an exorbitant amount of effort. Alternatively, this policy supports a reasonable and streamlined allocation methodology, including a combination of direct and indirect allocations, that is consistent with the ballot language approved by voters in 2013. Finance Department Staff maintain a 2K O&M Model to calculate the calculations described below.

Direct Allocations:

Internal Services Funds

The City has four Internal Service Funds (ISFs) for services related to Facility Services, Fleet Management, Information Technology, and Benefits. These ISFs provide related services to all City departments. Costs housed within each of these ISFs are allocated to user departments through well-established cost allocation methodologies. Facility Services, Fleet Management, Information Technology, and Benefits costs are allocate based on facility square footages, number of vehicles, devices and software used, and number of full-time equivalent staff. All ISF cost allocations include personnel, supplies, and equipment.

Parks Maintenance

Parks maintenance costs are housed in the Parks Maintenance Division of the Public Works Department. These costs are proportionately included as O&M costs covered by 2K revenue in the 2K O&M Model. The proportion of costs included is based on the percentage of total acreage maintained by the Parks Maintenance Division that is related to 2K funded projects. This percentage is applied to total Parks Maintenance Division costs, including personnel costs for parks maintenance employees.

Street Maintenance

Street maintenance costs are housed in the Street Maintenance Division of the Public Works Department. These costs are proportionately included as O&M costs covered by 2K revenue in the 2K O&M Model. The proportion of costs included is based on the percentage of total lane miles maintained by the Street Maintenance Division that is related to 2K funded projects. This percentage is applied to total Street Maintenance Division costs, including personnel costs for street maintenance employees.

Parks & Recreation Personnel

Since Parks & Recreation personnel support both recreation facilities and all related programs, costs are proportionately included. The proportion of costs included is based on the percentage of total recreation center square footage that is 2K funded. This percentage is applied to personnel costs related to full-time equivalent (FTE) and variable hour employee (VHE) staff. Costs related to Golf and the Paradice Island Outdoor Leisure Pool are not included. Golf is not 2K eligible. Paradice Island costs are picked up in their entirety, as this facility is 100% funded by 2K revenue (see further below for more information).

Recreation Centers

The City operates two recreation centers, Bison Ridge and Eagle Pointe. Bison Ridge is 100% funded by 2K revenue, while only the expanded portion of Eagle Pointe is funded by 2K revenue. See below for additional details regarding how O&M costs for these centers are handled in the 2K O&M Model.

Recreation center administration – since administration costs for non-personnel related operations (supplies, services, and equipment) support all recreation facilities and programs, costs are proportionately included. The proportion of costs included follows the same methodology used for Personnel costs described above.

Recreation center operations – costs related to supplies, services, and equipment are handled as detailed below for each recreation center.

- Bison Ridge – Since this entire center is 2K funded, 100% of related costs are included.

- Eagle Pointe – Since only the expanded portion of this center is 2K funded, the percentage of total Eagle Pointe square footage that is related to the expansion is used to allocate related costs.

Recreation and aquatics programs – non-personnel related costs for programs (supplies, services, and equipment) held at Bison Ridge are fully included (100%) in the 2K O&M Model. Similar costs for programs at Eagle Pointe are not included.

Recreation revenue – All revenue related to programs and services provided at Bison Ridge are included in the 2K O&M Model as 2K revenue. Similar revenue for programs and services provided at Eagle Pointe are not included.

Paradice Island Outdoor Leisure Pool

Since this entire facility is 2K funded, 100% of all Paradice Island costs are included in the 2K O&M Model. This includes personnel costs for FTE and VHE staff along with all operating costs for supplies, services, and equipment. Paradice Island revenue is also fully included in 2K O&M Model as 2K revenue.

Indirect Allocations

In addition to the Direct Allocations described above, the 2K O&M Model incorporates Indirect Allocations for the following:

- **Administration** – Common administrative cost allocation rates range from 10-15%. An indirect cost percentage of 13% is applied to the total direct cost allocation amount to provide a funding mechanism to compensate the General Fund for staff time spent on the administration of 2K related efforts. Administrative efforts are largely provided by the City Manager's Office, City Attorney's Office, Finance, and Public Works (Administration and Engineering). Funds derived from this indirect cost allocation are retained in the General Fund to off-set the cost of providing administrative support.
- **Long-Term Capital –** An indirect cost percentage of 2.5% is applied to the total direct cost allocation amount to provide a funding mechanism for future capital repair and replacement needs related to 2K funded facilities. Long-term capital repair and replacement items may include, but are not limited to HVAC, Boiler, Roof, and other capital equipment needs. Funds derived from this indirect cost allocation and held in a 2K Long-Term Capital Fund Balance account for future use on long-term capital items.

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 it 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 because 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 of Terms

A

Account **-** A record of a business transaction; a reckoning of money received or paid.

Accounting Period **-** A period of time at the end of which, and for which, financial statements are prepared.

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.

Annual Comprehensive Financial Report (ACFR) **-** The Annual Comprehensive 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.

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 arbitrages 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 with a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

B

Balanced Budget - 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.

C

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.

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.

D

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) 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.

E

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 results in a decrease in net financial resources.

F

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 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 for over one year, such as land, buildings, and 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.

G - H

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 by 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 Account 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.

I - K

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.

L

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 (LRFP) - 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.

M - N

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.

O

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 impairment of, or material change in, physical condition.

P - Q

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.

R

Revolving Fund **-** A fund established for the financing of goods or services, using direct or indirect fees, through chargebacks.

S

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 the cost of a specific improvement or service deemed to primarily benefit those properties.

Statute **-** A written law enacted by the Colorado Legislature.

T - X

Taypayer'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.

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.

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.

Y - Z

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.

CITY OF COMMERCE CITY

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NORTHERN
INFRASTRUCTURE GID

NORTHERN
INFRASTRUCTURE GID



2027 Adopted Budget

October 19, 2026

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, 2027 and ending on December 31, 2027 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 2027 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 20, 2026 is $648,228,010. A final valuation is to be received from the County Assessor by December 1, 2026.

For the 2027 fiscal year, it is proposed that the mill levy be certified at 8.00 mills, which will generate a district property tax of $5,185,824. This is the twenty-eighth year that the NIGID has received an assessed valuation and the twenty-eighth 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: General Obligation Remarketed Bonds, Series 2013

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.

SECTION 10: The 2027 Budget Process

The proposed 2027 budget expenditures total $5,940,824 including bond principal and interest payments plus additional operational costs. NIGID revenues for 2027 are estimated at $5,940,824. The proposed budget is scheduled for public hearing on Monday, October 19, 2026, with a continuation of the public hearing to November 2, 2026. Following the November 2rd public hearing, the NIGID budget is scheduled for adoption and certification of the mill levy. The NIGID does not have any authorized staff.

Respectfully Submitted,

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Theresa Wilson, Treasurer to the Board

SUMMARY OF FINANCIAL SOURCES AND USES BY FUND

GENERAL IMPROVEMENT DISTRICT

Financial Sources	2027 Budget
Revenues	$ 5,940,824
Transfer from Fund Balance	—
Total	$ 5,940,824
Financial Uses	
Administrative Cost	$ 122,216
Transfers To:	
General Improvement District Debt 2024	4,586,100
Fund Balance	1,232,508
Total	$ 5,940,824

GENERAL IMPROVEMENT DISTRICT DEBT

Financial Sources	2027 Budget
Transfers From:	
General Improvement District Debt 2024	$ 4,586,100
Total	$ 4,586,100
Financial Uses	
Administrative Cost - 2024	$ 350
Interest - 2024	1,770,750
Principal - 2024	2,815,000
Total	$ 4,586,100

NORTHERN INFRASTRUCTURE GID

2027 ADOPTED BUDGET

GENERAL IMPROVEMENT DISTRICT

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 7,313,571**	**$ 8,380,276**		**$ 8,380,276**
Revenues				
Earnings on Investments	$ 411,857	$ 305,000	$ 155,081	$ 320,000
Property Tax	4,891,817	5,233,205	5,120,165	5,185,824
Delinquent Tax	(10,089)	2,500	(474)	—
Specific Ownership Tax	250,511	300,000	157,808	250,000
Agreements	37,112	50,000	—	40,000
One Time Fee	—	—	—	—
Capacity Fee	116,489	85,000	106,459	95,000
Permit Fees	41,055	50,000	44,194	50,000
Total Revenues	**$ 5,738,752**	**$ 6,025,705**	**$ 5,583,233**	**$ 5,940,824**
Expenditures				
Auditing Fees	$ 10,754	$ 10,000	$ —	$ 10,000
Legal Fees	—	8,500	—	8,500
Property Tax Collection Fees	73,443	78,498	76,836	103,716
Transfers Out				
Transfer to Fund 195 - 2024	$ 4,587,850	$ 4,585,100	$ 952,725	$ 4,586,100
Transfer To Fund Balance	—	1,343,607	—	1,232,508
Total Expenditures	**$ 4,672,047**	**$ 6,025,705**	**$ 1,029,561**	**$ 5,940,824**
Net Position	**$ 8,380,276**	**$ 8,380,276**		**$ 8,380,276**

GENERAL IMPROVEMENT DISTRICT - DEBT SERVICE

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ —**	**$ —**		**$ —**
Revenues				
Transfer From Fund 190/2024	$ 4,587,850	$ 4,585,100	$ 952,725	$ 4,586,100
Total Revenues	**$ 4,587,850**	**$ 4,585,100**	**$ 952,725**	**$ 4,586,100**
Expenditures				
2024 Unclassified Expense	$ 350	$ 350	$ 350	$ 350
2024 Bond Principal Payments	2,555,000	2,680,000	—	2,815,000
2024 Bond Interest Payments	2,032,500	1,904,750	952,375	1,770,750
Total Expenditures	**$ 4,587,850**	**$ 4,585,100**	**$ 952,725**	**$ 4,586,100**
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, 2026 follow:

2024 NIGID General Obligation Refunding Bonds

Year	Principal	Interest	Total
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	3,260,000	1,327,000	4,587,000
2031	3,420,000	1,164,000	4,584,000
2032-2036	19,860,000	3,075,750	22,935,750
Total	$35,415,000	$10,449,750	$45,864,750

RESOLUTION ADOPTING THE 2027 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE NORTHERN INFRASTRUCTURE GENERAL IMPROVEMENT DISTRICT

RESOLUTION NO. NIGID 2026-001

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, 2027, and ending December 31, 2027;

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 19, 2026 with a continuation of the public hearing on November 2, 2026;

WHEREAS, the Board held a public hearing on the budget for the fiscal year 2027;

WHEREAS, the Budget as submitted sets forth the following estimated fiscal data for the year 2027:

Revenues	$5,940,824
Expenditure Requirements	$5,940,824; and

WHEREAS, the assessed valuation of taxable property for the year 2026 in the Northern Infrastructure General Improvement District, as certified by the County Assessor of Adams County, Colorado is the sum of $648,228,010.

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 2027 and $5,940,824 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, 2027 through December 31, 2027.

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 $5,185,824 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, 2027, and ending December 31, 2027.

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, 2027, and ending December 31, 2027, 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 2nd DAY OF NOVEMBER 2026.

NORTHERN INFRASTRUCTURE GENERAL IMPROVEMENT DISTRICT

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Steve J. Douglas, Chairperson

ATTEST:

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Stephen J. Ruger, Secretary

CITY OF COMMERCE CITY

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E-470 COMMERCIAL AREA GID



E-470 COMMERCIAL
AREA GID

E-470 COMMERCIAL AREA GID

2027 Adopted Budget

October 19, 2026

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, 2027 and ending on December 31, 2027 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 2027 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, 2021, 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: Loan Maturity

The ECAGID loan matures in 2026 with the final interest and principal payments scheduled to be made on December 1, 2026.

SECTION 6: The 2027 Budget Process

The proposed budget expenditures total $3,622,001. Revenues are estimated at $3,622,001 and are required to meet proposed expenditure needs.

The proposed budget is scheduled for public hearing on Monday, October 19, 2026, with a continuation of the public hearing to November 2, 2026. Following the November 2nd public hearing, the ECAGID budget is scheduled for adoption. The ECAGID does not have any authorized staff.

Respectfully Submitted,

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Theresa Wilson, Chief Financial Officer

E-470 COMMERCIAL AREA GID

SUMMARY OF FINANCIAL SOURCES AND USES

Financial Sources	2027 Budget
Revenues	$ 3,622,001
Transfer from Fund Balance	—
Total	$ 3,622,001
Financial Uses	
Administrative Cost	$ 59,434
Transfer to Fund Balance	3,562,567
Total	$ 3,622,001

2027 ADOPTED BUDGET

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	$ 18,152,936	$ 20,883,988		$ 20,883,988
Revenues				
Investment Earnings	$ 1,157,021	$ 500,000	$ 105,453	$ 500,000
Property Taxes	2,285,870	3,018,735	2,805,631	2,846,666
Taxes Specific Ownership	141,689	100,000	91,247	125,000
Taxes Delinquent	(42,036)	500	(29,698)	500
Interest Payment from ERAGID	—	149,835	299,669	149,835
Transfer From Fund Balance	—	9,219,082	—	—
Miscellaneous	4,380	—	1,002	—
Total Revenues	$ 3,546,924	$ 12,988,152	$ 3,273,304	$ 3,622,001
Expenditures				
Auditing Fees	$ 550	$ 500	$ —	$ 500
Legal Fees	—	2,000	—	2,000
Property Tax Collection Fee	34,301	45,281	42,095	56,934
Project Expenditures	—	—	948,362	—
2021 Loan - Fees	500	500	—	—
2021 Loan - Interest	280,521	269,871	—	—
2021 Loan - Principal	500,000	12,670,000	—	—
Transfer to Fund Balance	—	—	—	3,562,567
Total Expenditures	$ 815,872	$ 12,988,152	$ 990,457	$ 3,622,001
Net Position	$ 20,883,988	$ 20,883,988		$ 20,883,988

RESOLUTION ADOPTING THE 2027 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE E-470 COMMERCIAL AREA GENERAL IMPROVEMENT DISTRICT

RESOLUTION NO. ECAGID 2026-001

WHEREAS, the Board of Directors for the E-470 Commercial Area General Improvement District (ECAGID) has received and reviewed the ECAGID annual budget for the fiscal year commencing January 1, 2027, and ending December 31, 2027;

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

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 19, 2026 with a continuation of the public hearing on November 2, 2026;

WHEREAS, the Budget as submitted sets forth the following estimated fiscal data for the year 2027:

Revenues & Fund Balance	$3,622,001
Expenditure Requirements	$3,622,001; and

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 2026 and $3,622,001 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, 2027 through December 31, 2027.

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 $2,846,666 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, 2027, and ending December 31, 2027.

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, 2027, and ending December 31, 2027, 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 2nd DAY OF NOVEMBER 2026.

E-470 COMMERCIAL AREA GENERAL IMPROVEMENT DISTRICT

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Steve J. Douglas, Chairperson

ATTEST:

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Stephen J. Ruger, Secretary



E-470 RESIDENTIAL AREA GID



E-470 RESIDENTIAL AREA GID

E-470 RESIDENTIAL AREA GID

2027 ADOPTED BUDGET

October 19, 2026

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, 2027 and ending on December 31, 2027 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 2027 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 2027 Budget Process

The proposed budget expenditures total $707,715. ERAGID revenues are estimated at $707,715.

The proposed budget is scheduled for public hearing on Monday, October 19, 2026 with a continuation of the public hearing to November 2, 2026. Following the November 2nd public hearing, the ERAGID budget is scheduled for adoption. The ERAGID does not have any authorized staff.

Respectfully Submitted,

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Theresa Wilson, Chief Financial Officer

E-470 RESIDENTIAL AREA GID

SUMMARY OF FINANCIAL SOURCES AND USES

Financial Sources	2027 Budget
Revenues	$ 707,715
Total	$ 707,715
Financial Uses	
Administrative Cost	$ 13,992
Interest Payment to ECAGID	347,717
Transfer to Fund Balance	346,006
Total	$ 707,715

2027 ADOPTED BUDGET

	2025 Actual	2026 Budget	As of 9/30/26	2027 Budget
Beginning Fund Balance	$ 227,789	$ 651,061		$ 651,061
Revenues				
Investment Earnings	$ 33,168	$ 7,000	$ 5,806	$ 5,000
Property Taxes	368,772	475,270	474,696	679,715
Specific Ownership Tax	17,927	12,000	14,062	15,000
Miscellaneous	9,039	6,000	35,358	8,000
Total Available Revenues	$ 428,906	$ 500,270	$ 529,922	$ 707,715
Expenditures				
Auditing Fees	$ 102	$ 200	$ —	$ 200
Legal Fees	—	400	—	200
Property Tax Collection Fee	5,532	7,129	7,120	13,592
Interest Payment to ECAGID	—	149,835	299,669	149,835
Transfer To Fund Balance	—	342,706	—	543,888
Total Expenditures	$ 5,634	$ 500,270	$ 306,789	$ 707,715
Ending Fund Balance	$ 651,061	$ 651,061		$ 651,061

RESOLUTION ADOPTING THE 2027 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE E-470 RESIDENTIAL AREA GENERAL IMPROVEMENT DISTRICT

RESOLUTION NO. ERAGID 2026-001

WHEREAS, the Board of Directors for the E-470 Residential Area General Improvement District (ERAGID) has received and reviewed the ERAGID annual budget for the fiscal year commencing January 1, 2027, and ending December 31, 2027;

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

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 19, 2026 with a continuation of the public hearing on November 2, 2026; and

WHEREAS, the Budget as submitted sets forth the following estimated fiscal data for the year 2027:

Revenues & Fund Balance	$707,715
Expenditure Requirements	$707,715

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 2027 and $707,715 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, 2027 through December 31, 2027.

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 $679,615, 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, 2027, and ending December 31, 2027.

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, 2027, and ending December 31, 2027, 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 2rd DAY OF NOVEMBER 2026.

E-470 RESIDENTIAL AREA GENERAL IMPROVEMENT DISTRICT

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Steve J. Douglas, Chairperson

ATTEST:

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Stephen J. Ruger, Secretary



URBAN RENEWAL AUTHORITY


Commerce
CITY
Welcome to
CALU Park
010 E. 95th
Park F
URBAN RENEWAL
AUTHORITY

2027 ADOPTED BUDGET

October 19, 2026

Chairman and Members of the Board

Urban Renewal Authority of the City of Commerce City

SECTION 1: Introduction

The proposed budget beginning January 1, 2027 and ending on December 31, 2027 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 2027 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. There are currently four plan areas within the Urban Renewal Authority Fund.

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 2027 Budget Process

The proposed 2027 budget expenditures total $2,034,149. URA revenues for 2027 are estimated at $2,034,149.

The proposed budget is scheduled for public hearing on Monday, October 19, 2026 with a continuation of public hearing to November 2, 2026. Following the November 2nd public hearing, the URA budget is scheduled for adoption. The URA does not have authorized staff.

Respectfully Submitted,

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Theresa Wilson, Treasurer to the Board

SUMMARY OF FINANCIAL SOURCES AND USES

Financial Sources	2027 Budget
Revenues	$ 1,934,149
Transfer from	
Fund Balance	$ 100,000
Total	$ 2,034,149
Financial Uses	
Administrative Cost	$ 1,541,828
Transfer to	
Debt Service	$ 492,321
Total	$ 2,034,149

2027 ADOPTED BUDGET

	2025 Actual	2026 Adopted	As of 9/30/26	2027 Budget
Beginning Fund Balance	**$ 4,670,058**	**$ 4,343,214**		**$ 4,343,214**
Revenues				
Administrative				
Earnings On Investments	$ 23,978	$ —	$ 1,207	$ —
Agreement Revenue	—	—	—	—
Transfers In Fund Balance	—	100,000	—	100,000
Prairie Gateway				
Earnings On Investments	19,386	—	5,794	—
Taxes Property	695,943	615,861	663,480	593,388
Agreement Revenue - KSE	—	406,500	124,997	325,000
Unclassified Revenue	—	—	945	—
Derby				
Earnings On Investments	75,047	—	7,280	—
Agreement Revenue - ST TIF	—	390,000	—	257,400
Transfers In	—	—	—	40,000
MHGP				
Earnings On Investments	80,742	—	5,908	—
Agreement Revenue - ST TIF	—	85,000	37,500	42,000
Taxes Property	341,508	691,789	497,860	668,271
Unclassified Revenue	—	—	—	—
Sand Creek				
Taxes Property	—	8,398	—	8,090
Total Available Revenues	**$ 1,236,604**	**$ 2,297,548**	**$ 1,344,971**	**$ 2,034,149**
Expenditures				
Administrative				
Outside Services General	$ 9,790	$ 100,000	$ 15,754	$ 100,000
Prairie Gateway				
Outside Services General	77,688	83,270	75,269	89,199
Property Tax Collection Fees	10,439	15,341	9,952	11,868
MDA Expense General	324,900	406,500	124,997	325,000
Transfer Out	518,651	517,250	—	492,321
Derby				
Project Expense General	195,367	290,000	—	—
Outside Services Derby	20,352	100,000	11,356	297,400
Transfer to Capital Expenditures Fund	325,000	—	98,500	—
MHGP				
Project Expense General	34,084	230,000	4,607	496,906
Outside Services MHGP	42,054	529,494	13,955	200,000
Property Tax Collection Fees	5,123	17,295	7,468	13,365
Sand Creek				
Outside Services General	—	8,188	—	7,928
Property Tax Collection Fees	—	210	—	162
Total Expenditures	**$ 1,563,448**	**$ 2,297,548**	**$ 361,858**	**$ 2,034,149**
Net Position	**$ 4,343,214**	**$ 4,343,214**		**$ 4,343,214**

RESOLUTION ADOPTING THE 2027 BUDGET FOR THE URBAN RENEWAL AUTHORITY OF THE CITY OF COMMERCE CITY, COLORADO

RESOLUTION NO. URA 2026-012

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, 2027, and ending December 31, 2027;

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 19, 2026, but continued the public hearing to November 2, 2026;

WHEREAS, the Board held the public hearing on the 2027 budget; and

WHEREAS, the budget as submitted sets forth the following estimated fiscal data for the year 2027:

Revenues & Fund Balance	$2,034,149
Expenditure Requirements	$2,034,149

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 2027 and $2,034,149 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, 2027 through December 31, 2027.

RESOLVED AND PASSED THIS 2nd DAY OF NOVEMBER 2026.

URBAN RENEWAL AUTHORITY OF THE CITY OF COMMERCE CITY, COLORADO

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Steve J. Douglas, Chairperson

ATTEST:

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Stephen J. Ruger, Secretary

CITY OF COMMERCE CITY

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2027 ADOPTED BUDGET

