

2020



ADOPTED
BUDGET



CITY OF COMMERCE CITY

2020 ADOPTED BUDGET



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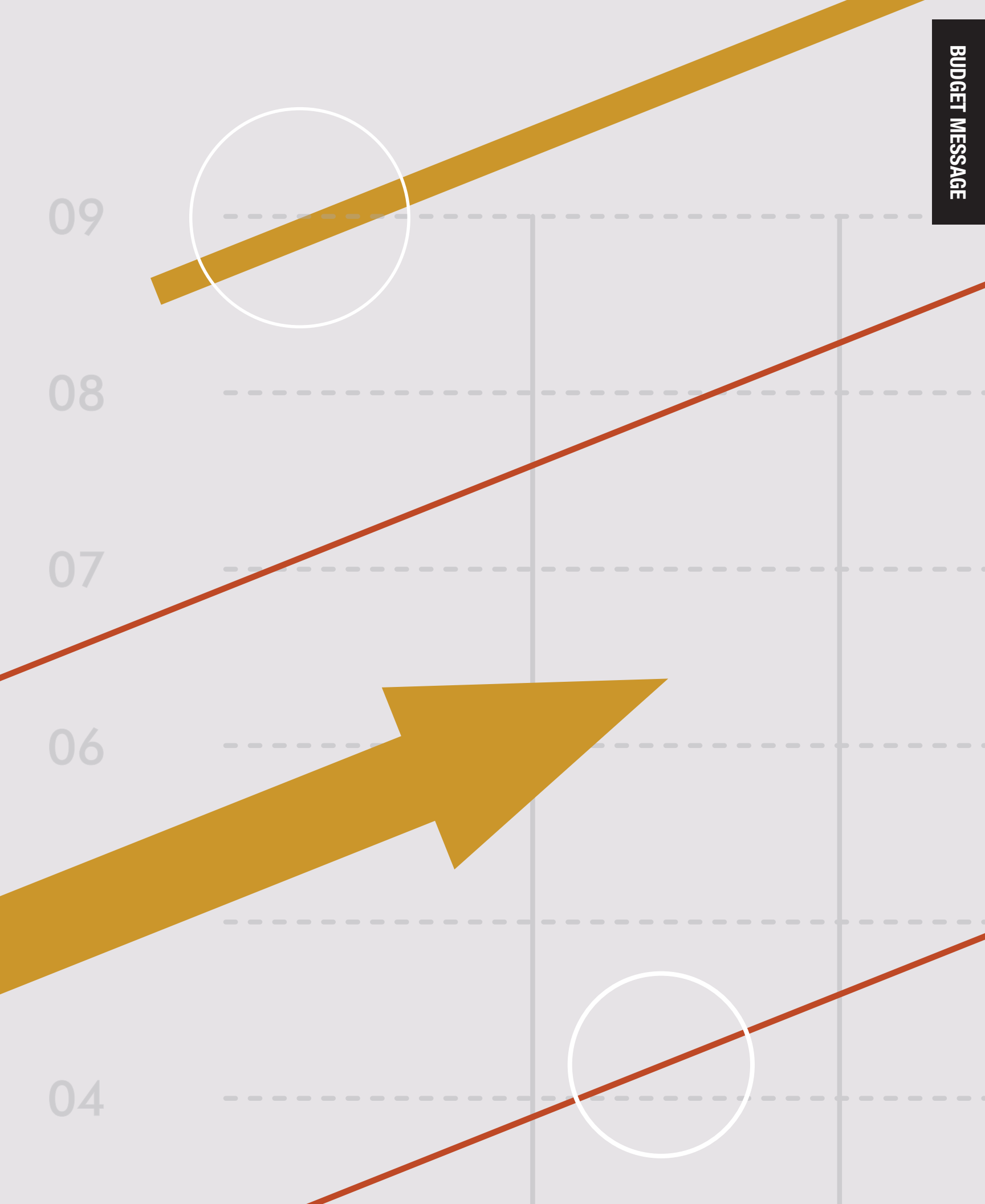
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BUDGET MESSAGE

BUDGET HIGHLIGHTS

Budgeted revenue for City funds in 2020 is approximately \$94 million.

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

Investments in infrastructure are being made in 2020 that are consistent with our Capital Improvement and Preservation Plan.

Funding has been allocated to fully operate the new Bison Ridge Recreation Center and the newly renovated Eagle Pointe Recreation Center.

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

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



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

In accordance with the Charter, I am pleased to present the 2020 Adopted Budget for the City of Commerce City.

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

- **Balance the budget without using fund balances**
- **Take care of capital maintenance**
- **Build or continue to build vital infrastructure**
- **Attract and retain a high quality workforce**
- **Maintain levels of service**

The City's employees successfully contained costs this year while maintaining predictable levels of service. The 2020 Adopted Budget reflects normal revenue streams and does not include the use of any large one-time revenues to balance the budget.

BUDGET PROCESS

The 2020 budget process began in January, as City Council refined their goals, reviewed the administrative work plan, and began the process to create a five-year Capital Improvement Plan at the winter retreat. Throughout the year, City Council provided direction on key policy areas such as capital project criteria, use of voter-approved tax funds, and variable hour employee benefits, all of which were incorporated into the budget. The formal process began February 1st, 2019 with the City Council Retreat prioritizing the city's outcomes to develop the 2020 work plan which drives the 2020 budget. From February to June the Finance team met with individual departments reviewing: budget requests, revenue projections and making minor adjustments to the 2020 Base Budget. Current trends, base budgeting, and economic outlook drove the creation of the 2020 budget. The City Manager presented the initial recommended 2020 budget July 22nd, 2019 to City Council. Each department presented their budgets and 2020 capital projects requests throughout August, with the annual budget retreat occurring August 26th, 2019. The enclosed budget document reflects City Council's input and direction.

BUDGET MESSAGE

NATIONAL ECONOMY

The U.S. economy continues to show strength.

Gross Domestic Product (GDP) rose approximately 3% last year.

Job growth continues and unemployment remains at a fifty year low.

Recent data suggests that the U.S. economy is moving towards an economic slowdown.

It is anticipated that growth will continue through 2019, but at a significantly slower pace than 2018.

Prospects for foreign economic growth have been drastically marked down.

Uncertainty about Brexit and the current trade war with China have aggravated foreign economic growth*.

*Source: The United States Federal Reserve.

THE COMMERCE CITY ECONOMY

Commerce City is not immune from national economic influences and trends. The Commerce City economy continued to expand across many indicators through the first half of 2019, but some signs of a slowdown are beginning to be seen. The unemployment rate was 3.6 percent in the first quarter of 2019, an increase of 0.6 percentage points from the prior year's level.

Consumer activity in Commerce City declined between the second quarters of 2018 and 2019. Unemployment in Commerce City decreased to 3.6 percent from 3.8 percent with 28,723 citizens in the labor force. Although, wages increased by 2.0 percent compared to the prior year's level. Home sales activity reported decreasing trends between the second quarters of 2018 and 2019, with sales of single-family attached homes in Commerce City decreased 23.6 percent and sales of single-family detached homes decreased 30.2 percent. The average sales price improved (8.1 percent) in both the single-family attached and single-family detached markets over-the-year. Two of the five commercial property types tracked in this report continued to record an increase in vacancy rates and two property types recorded decreases in average lease rates.

Use tax revenues from housing construction have increased steadily from 2018-2019. The total number of building permits (all types) issued through the second quarter of 2019 was 130 units compared to 188 units in 2018. Staff projects that our 2019 total revenues will exceed those budgeted.¹

CHALLENGES AND THE YEAR AHEAD

Commerce City remains economically stable and is committed to sustainable fiscal planning. Yet residential growth continues to exert pressure on the City's budget due to the demand for additional services. The cost of payroll and benefits continues to rise to meet market, service, and regulatory demands. Continued growth in commercial and retail development is essential to reduce the pressure by increasing expenditures faster than revenues. Consequently, as we look to the future, we need to continually evaluate innovative means of providing the outstanding services our citizens and taxpayers have come to expect. 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 significant disparities.

Commerce City is in a period of dynamic change, which will continue for the next fifteen to twenty years. During this period, Commerce City may face significant

¹ City of Commerce City, "Economic Activity Report" April 2019. <http://www.c3gov.com/government/administration-budget/budget-financial-reports>. Pages 1-8.

BUDGET MESSAGE

COLORADO ECONOMY

The Colorado economy is expected to continue to show growth.

State revenue growth is anticipated to be strong through 2019.

Strong employment and wage growth are encouraging consumer spending.

Growth is expected to moderate from recent year highs.

Inflation is slowing due to lower energy and housing price growth.

The tight labor market has presented a challenge to employers trying to hire and retain talented employees.

Trade conflicts continue to pose a threat to the Colorado economy and rural areas of the State.

A continuation of trade conflicts could have an effect on the Colorado consumer via higher prices for domestic consumers*.

*Source: The Colorado Office of State Planning and Budgeting.

financial challenges if we are to maintain the current levels of service residents have come to expect without sustained revenue growth.

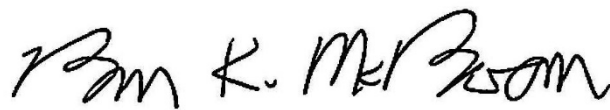
2020 ADOPTED BUDGET

Commerce City's budget document supports and sustains the goals of City Council. The City is balancing the budget with minimal fund balances, taking care of capital maintenance, attracting and retaining a high quality workforce and maintaining levels of service. It provides the 2020 adopted Budget, serving as a policy tool for City Council, an operational tool for City staff and an informational device for the public. Key information is presented through the use of data, graphs and tables, making it easier for the reader to follow the relationships between data, and interpret and understand financial information.

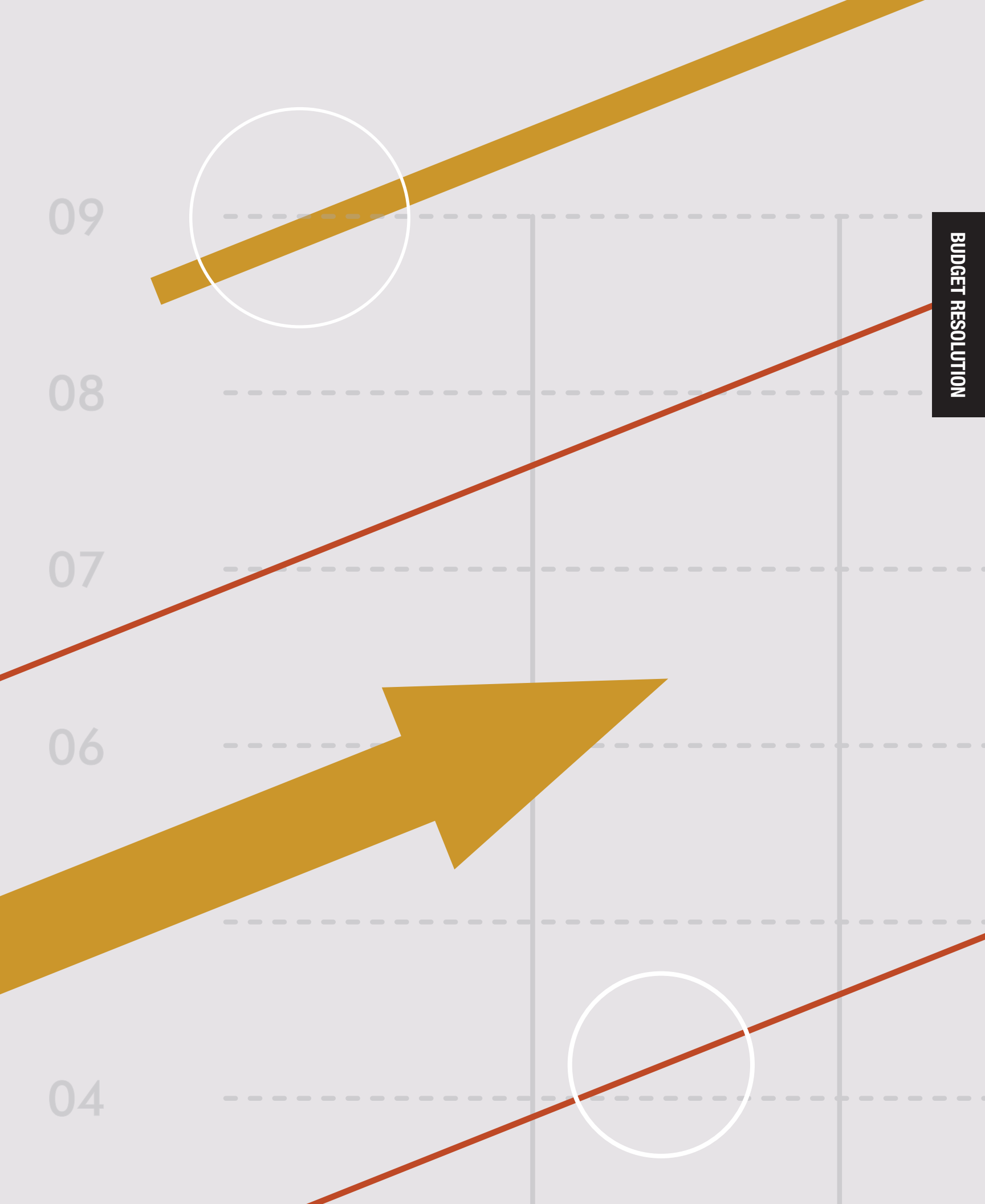
The 2020 balanced budget is in conformance with the City Charter and state budget laws. The total anticipated revenues from all sources in 2020 are approximately \$95 million. The City of Commerce City has a relatively diverse and conservative revenue structure. General revenues from 201 sources (excluding restricted impact fees) are projected to increase 9 percent from estimated 2019 revenues. This increase is driven primarily by updated projections of sales and use tax revenue and the increase of building permit activity. The City has cash reserves of \$134,870,788, at the end of 2018 which includes the 3 percent TABOR emergency reserve and the City's self-imposed operating and safeguards reserve policy.

In closing, thank you for allowing us to serve the Commerce City Community. Every day, our dedicated employees are committed to the relentless pursuit of excellence. This document reflects our continued focus on organizational development. At the end of the day, excellence means that the City has consistency in programs and services, consistent expectations for employees, developed policies and systems and measurable results so improvement can occur. In 2020, 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 Brian K. McBroom



BUDGET RESOLUTION

BUDGET RESOLUTION

RESOLUTION

NO. 2019-30

ADOPTING THE BUDGET FOR THE CITY OF COMMERCE CITY, COLORADO FOR THE YEAR 2020 AND PROVIDING FOR 2019 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, 2020 and ending December 31, 2020; and

WHEREAS, the budget as submitted and amended set forth the following estimated fiscal data for the year 2020:

I. Revenue and Fund Balance

Anticipated revenues from all sources	\$	115,086,487
Total	\$	<u>115,086,487</u>

II. Expenditure Requirements

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

A. General Fund	\$	77,254,226
B. CIPP Fund		22,717,004
C. Conservation Trust Fund		603,750
D. Police Donation Fund		9,000
E. Chemical Roundup Fund		25,000
F. Elected Officials Retirement Fund		51,360
G. Debt Service Fund		11,241,563
H. Water Right Acquisition Fund		709,428
I. Second Creek Drainage Basin Fund		110,000
J. Third Creek Drainage Fund		3,250
K. Buffalo Run Tributary Drainage		64,500
L. Impact Fee Fund		2,237,406
M. Commerce City Housing Authority		60,000
Total	\$	<u>115,086,487</u>

WHEREAS, the assessed valuation of taxable property for the year 2020 in the City of Commerce City, as certified by the County Assessor of Adams County, Colorado is the sum of \$1,125,242,900.

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 2020, a copy of which is incorporated herein by reference, be and

BUDGET RESOLUTION

hereby is adopted for the City of Commerce City for the year 2020, and the estimated budget expenditure requirement of \$115,062,423 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, 2020, to pay the current expenses and to provide a reasonable fund balance at the close of the fiscal year ending December 31, 2020.

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 to be temporarily reduced by .017 for compliance with TABOR resulting in a tax of 3.10 for the purpose of raising the sum of \$3,492,529 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, 2020, and ending December 31, 2020.

BE IT FURTHER RESOLVED that the ad valorem tax levy for the City of Commerce City, Colorado, for the fiscal year, commencing January 1, 2020, and ending December 31, 2020, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

General Fund Mill Levy	3.28
Temporary Mill Levy Rate Reduction	<0.17>
2020 General Fund Mill Levy	3.10

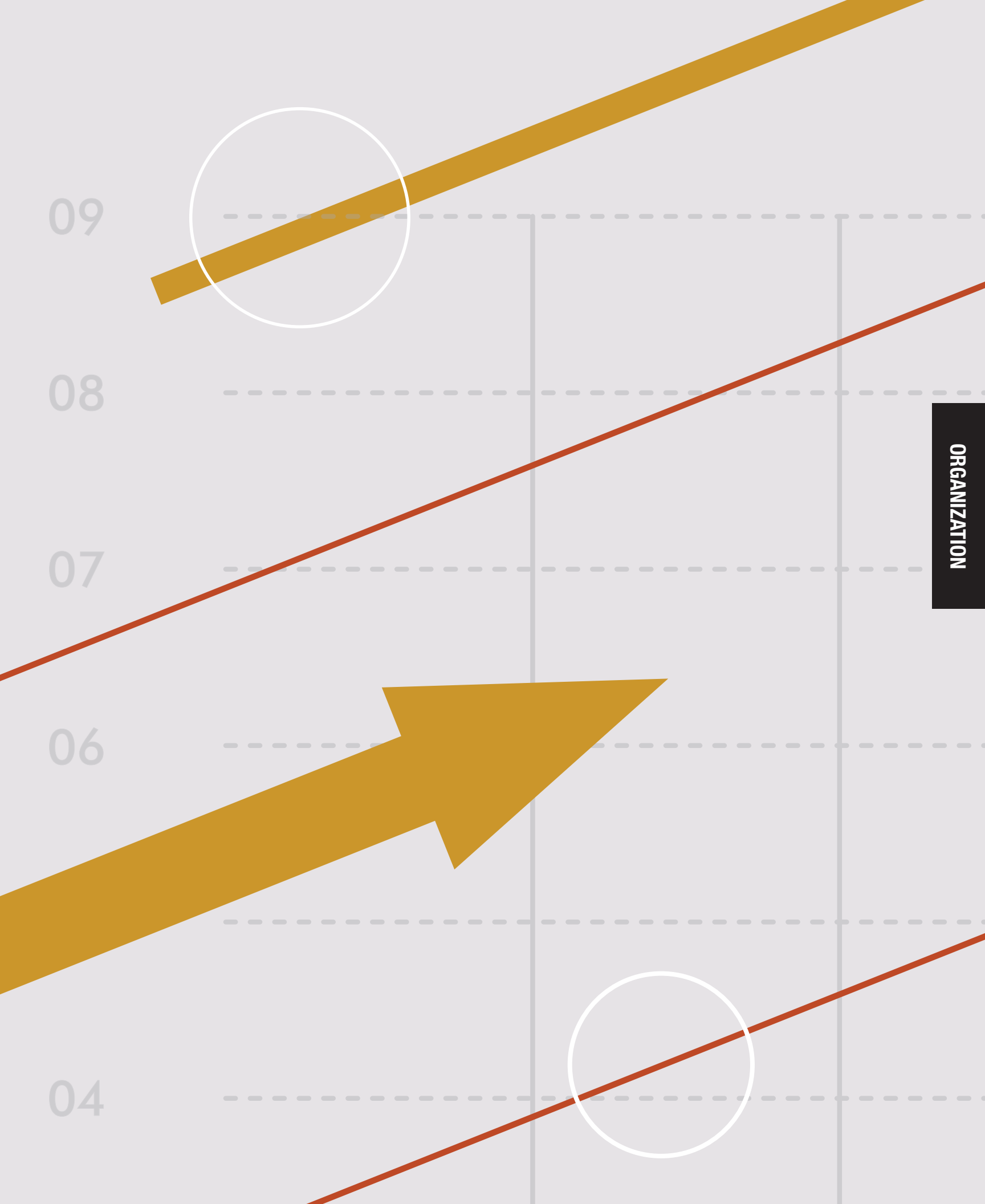
RESOLVED AND PASSED THIS 4TH DAY OF NOVEMBER, 2019.

CITY OF COMMERCE CITY, COLORADO

Sean Ford, Mayor

ATTEST:

Laura Bauer, MMC, City Clerk



ORGANIZATION

ORGANIZATION

CITY COUNCIL OF COMMERCE CITY



Mayor Sean Ford



Councilman Jose Guardiola, At-Large



Councilman Benjamin Huseman, At-Large



Councilman Craig Hurst, At-Large



Councilman Steve Douglas, At-Large



Councilman Oscar Madera Ward I



Mayor Pro Tem Rick Teter Ward II



Councilwoman Nicole Frank, Ward III



Councilman Steve Davis, Ward IV

ORGANIZATION

CITY MANAGER AND LEADERSHIP TEAM

Brian McBroom	City Manager
Troy Smith	Deputy City Manager
Roger Tinklenberg	Deputy City Manager, Interim Director of Community Development
Clinton Nichols	Chief Of Police
Sheryl Carstens	Director Of Finance
Armando Guardiola	Interim Director Of Human Resources
Justin Bingham	Director Of Information Technology
Carolyn Keith	Director Of Parks, Recreation & Golf
Michelle Claymore	Economic Development Director
Joe Wilson	Director Of Public Works
Laura Bauer	City Clerk
Robert Sheesley	City Attorney



ORGANIZATION

CITY COUNCIL GOALS

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

- Promote a balanced and thriving city economy
- Promote efficient and effective city government to improve levels of service
- Develop and maintain public infrastructure to improve community appearance and encourage private investment
- Promote resident health, safety and education
- Improve community involvement and trust



ORGANIZATION

COMMERCE CITY VISION, MISSION, AND VALUES

VISION

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

MISSION

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

VALUES

Integrity

We demonstrate integrity by:

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

Collaboration

We demonstrate collaboration by:

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

Innovation

We demonstrate innovation by:

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

Respect

We demonstrate respect by:

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

Excellence

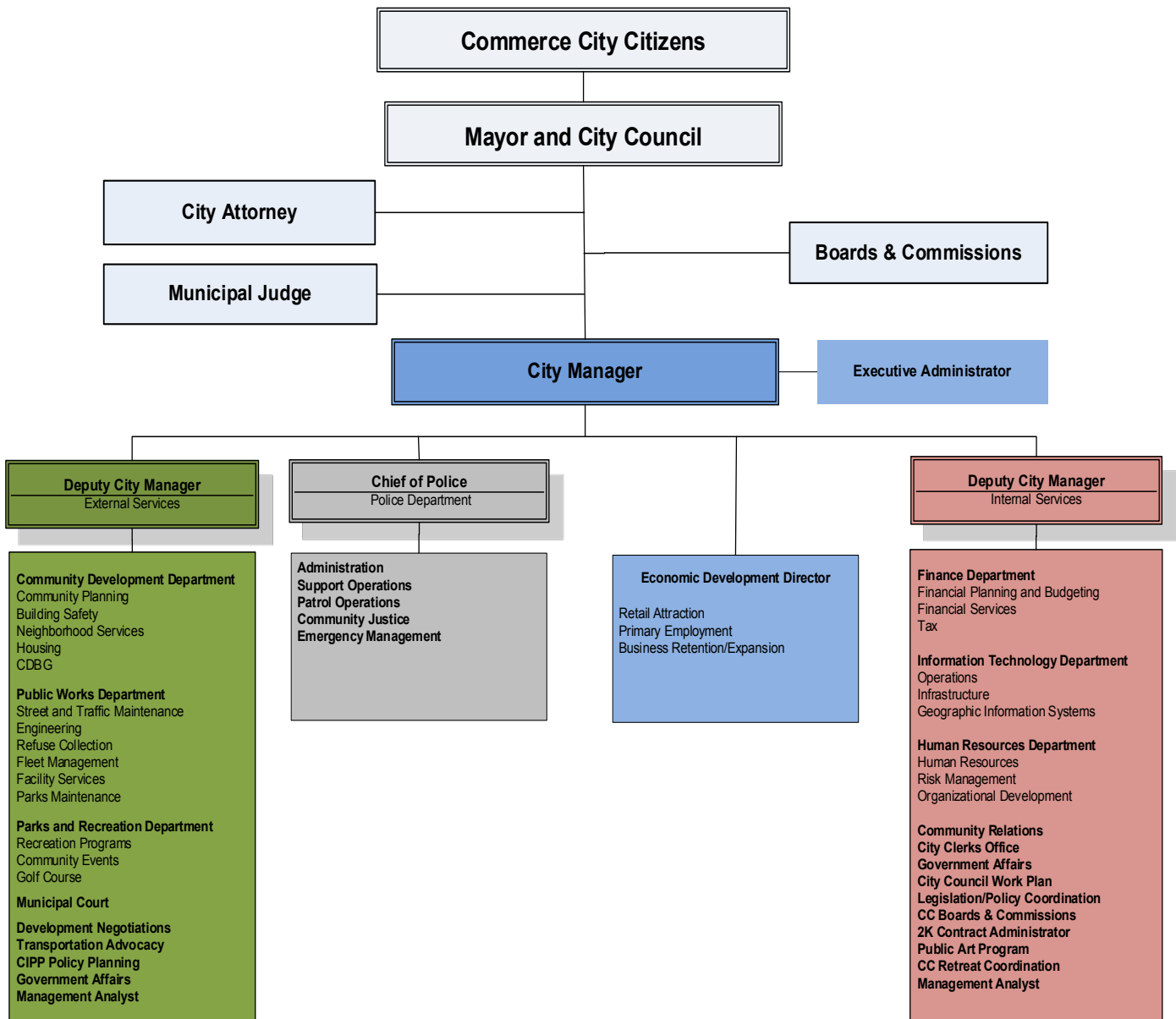
We demonstrate excellence by:

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



ORGANIZATION

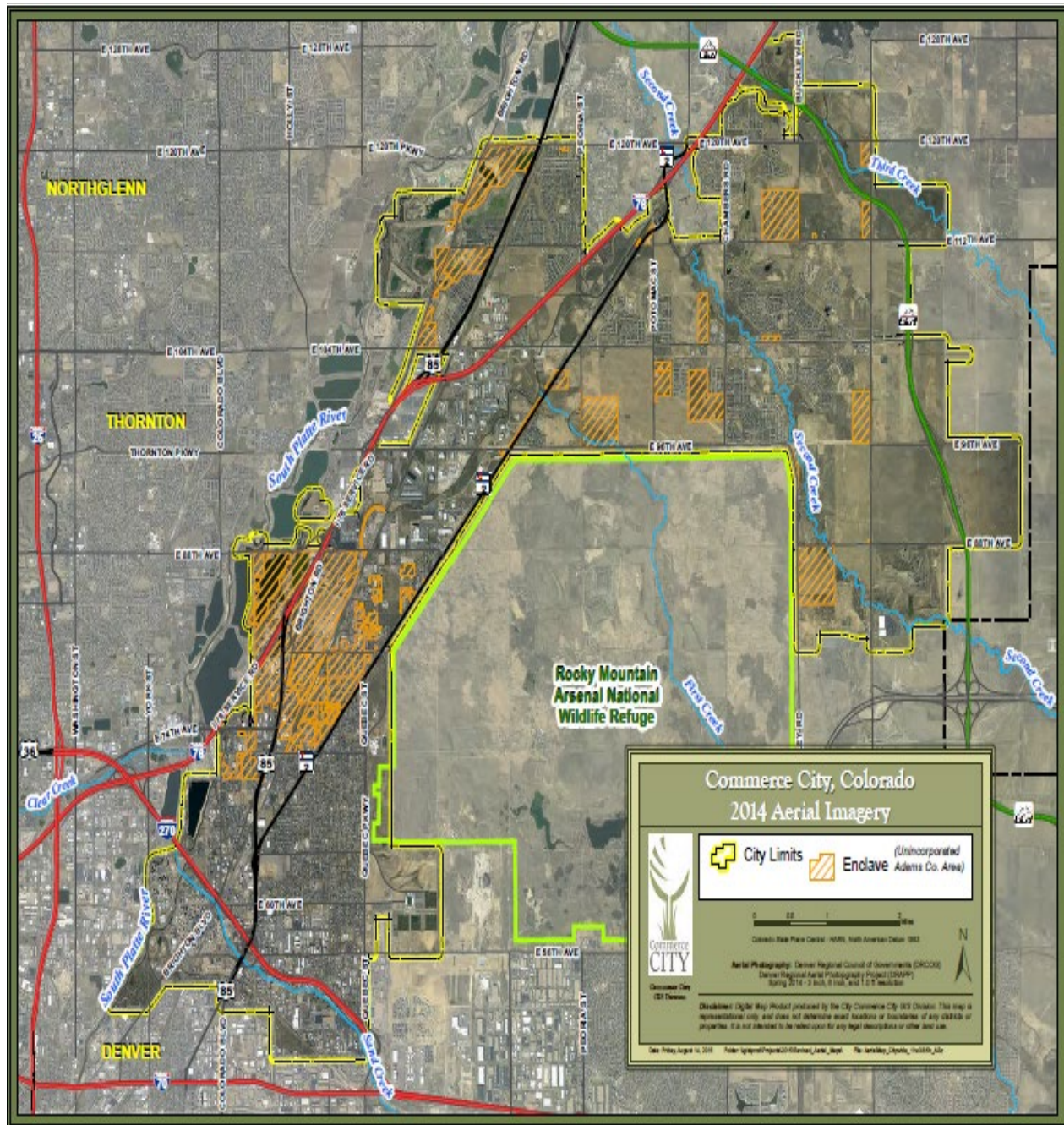
CITY ORGANIZATIONAL CHART



ORGANIZATION

ABOUT COMMERCE CITY

As one of the state's fastest-growing communities, Commerce City is redefining itself for the next generation, building on historic values of community, industry, agriculture and family. Centrally located along Colorado's bustling Front Range, Commerce City is a *Quality Community for a Lifetime*, with 25 miles of trails, a championship golf course, 840 acres of open space and parks, one of the country's largest soccer complexes and the nation's largest urban wildlife refuge. Learn more at c3gov.com.



ORGANIZATION

FAST FACTS

Current Population: 59,433²

Estimated Population at Build-Out: 180,000³

Size: 35.73 square miles; 61-plus square miles at total build-out⁴

Incorporated: 1952 as Commerce Town, renamed in 1962

Demographics:

- About 46 percent of population is Hispanic; nearly half of which are monolingual Spanish-speakers
- Young population: nearly 77 percent of residents are families with children
- 70-percent homeownership rate
- Average median income rose 67% between 2000 – 2008 (highest increase in metro Denver area)



Business:

More than 1,400 businesses within the city, covering following industry clusters:

- Advanced Manufacturing
- Energy
- Logistics & Distribution
- Business & Professional Services
- Retail, Hospitality & Leisure
- DIA Technology

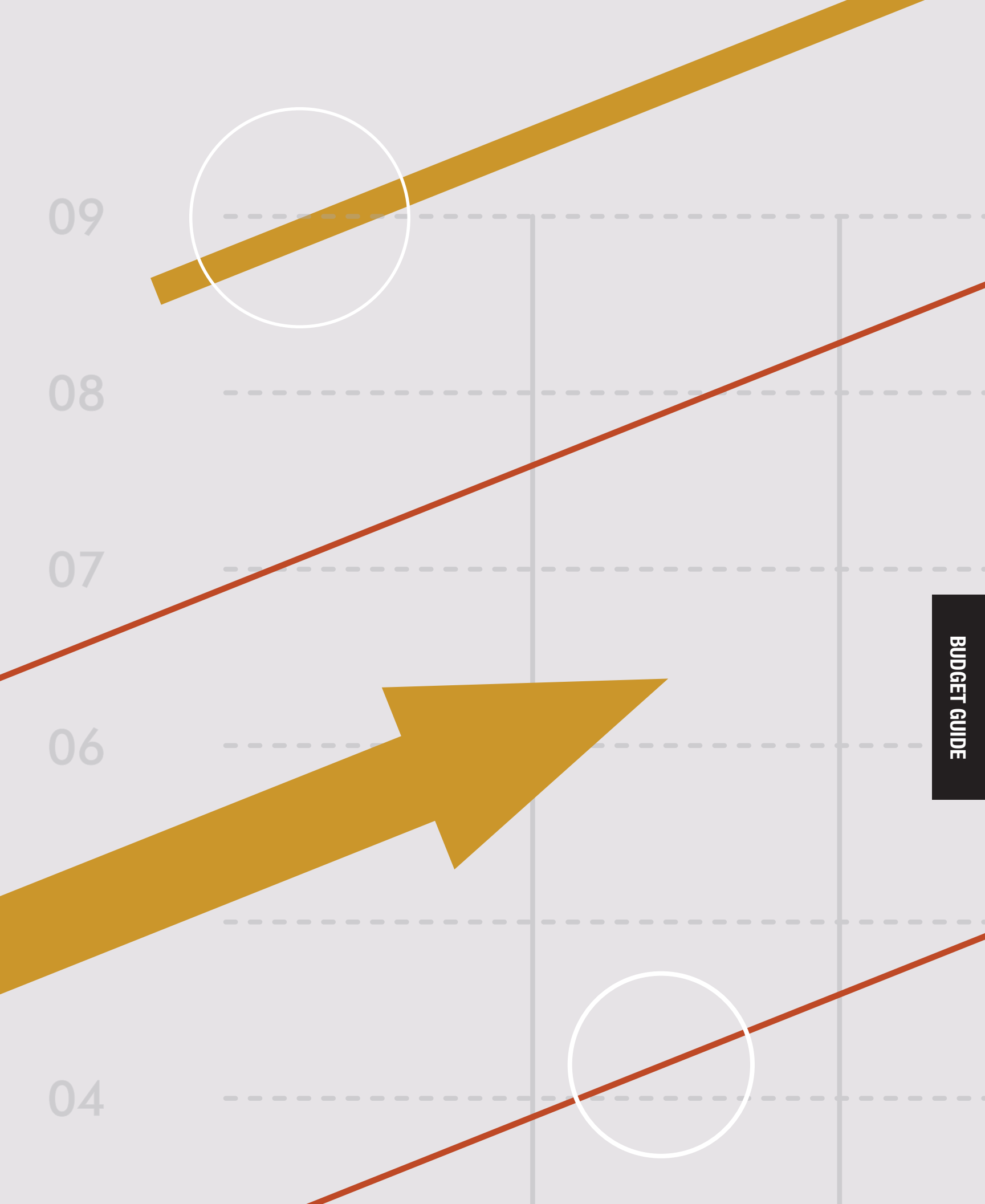
13th best place to do business in state – NerdWallet, 2015



² U.S. Census Bureau Annual Estimates of the Resident Population for Cities, Towns, and Incorporated Places; estimate as of July 1, 2018

³ Commerce City Comprehensive Plan, 2010

⁴ Commerce City Public Works Department, Commerce City Comprehensive Plan, 2010



BUDGET GUIDE

BUDGET GUIDE

The budget is the City's fundamental policy document. It describes the City's goals and details how resources are allocated to achieve these 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. It includes a glossary of budget terminology.

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 addressed in the budget and outlines both short and long-term goals of our city government. Furthermore, the Budget Message identifies challenges faced in the year ahead and describes how the City intends to address these challenges and proceed in a way that ensures fiscal stability and accountability.

2. Organizational Goals

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

3. Budget Guide

The Budget Guide includes tools to assist the reader in identify key terminology in the budget 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 all revenue sources and expenditure projections. This section includes fund balance trends and detailed revenue and expenditure for the next year. This section includes an analysis of all City revenues by category. Our major revenue projections are based on trends, current economic indicators and other agency input. 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 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 charges:

- Personnel Services represents permanent full-time and part-time salary costs, overtime and benefits.

BUDGET GUIDE

- Materials and Supplies represents items purchased for repair and maintenance, operational activities such as books, uniforms and 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, allocation charges to user departments.
- Capital Outlay represents expenditures for tangible fixed assets including land, buildings, furniture, equipment and City vehicles.

6. Enterprise Fund and Other Funds

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

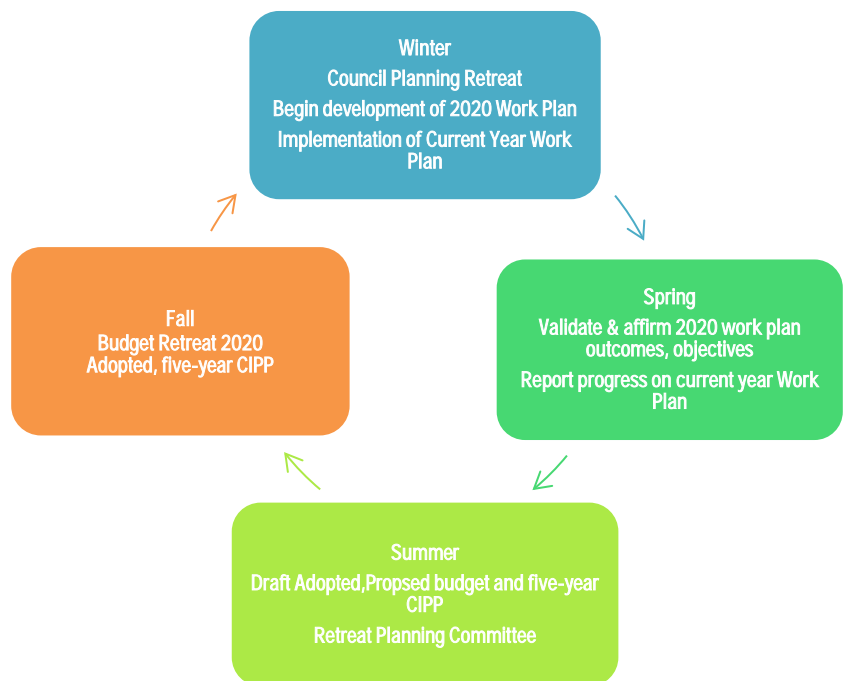
7. Capital Project Funds

The Capital Project Funds section details capital projects for 2020-2024. The City Council approves funding of capital improvements on a total project basis. The project may expend the funds over multiple years.

BUDGET PROCESS

Prior to the beginning of the budget process the City Manager and leadership meet with the City Council at the Council Planning Retreat to review current Council priorities and define new priorities. Following the identification of Council's priorities, the City Manager develops an appropriate work plan. In February, the budget process begins with Finance meeting with departments to update their base budgets and run detail line item analytics. During this budget cycle, the emphasis continues to be on updating and modifying performance measures based on the work plan. The departments are asked to develop performance measures that would measure quality and efficiency and not workload measures. During the month of April, budget preparation review is conducted with leadership team and distributed to the

departments providing guidelines and instructions for preparing their budgets. Revenue and the expenditure budgets are submitted during May and June. Most departments have designated members that help the department head determine project priorities to be proposed in the operating budget. Department meetings are held to review all budget requests and department budgets by the City Manager, Deputy City Managers, the Finance Director and the Finance Department. Budget meetings are conducted to evaluate all requests using a City-wide work plan and to compare proposed expenditures to projected revenues with the objective of balancing the budget. In August, the City Manager and department directors meet with City Council for the annual budget retreat to finalize the annual budget.



BUDGET GUIDE

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

- statements of the bonded and other indebtedness of the City, showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking funds, if any
- detailed estimates of all anticipated revenues of the City from sources other than taxes with a comparative statement of the amounts received by the City from each of the same similar sources for the last preceding fiscal year in full and estimated revenues for the current fiscal year
- a statement of the estimated balance or deficit for the end of the current fiscal year
- comparative figures showing the actual expenditures and revenues for corresponding items and sources for the preceding fiscal year in full and for the current fiscal year up to the last day of the month preceding the month in which the recommended budget is submitted, and estimated expenditures and revenues for corresponding items and sources for the balance of the current fiscal year
- such other supporting information as the City Council may request, or as may be otherwise required by the Charter

BASE BUDGETING

In an effort to create a more effective and efficient budget, the City of Commerce City adopted a new approach to our budget development process 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 2020 budget cycle, the City implemented a Zero-Based Budgeting approach. Following the analysis done in 2019, the City set base levels for all City operations. New spending had to be requested and justified by Departments and were reviewed and approved or denied by City leadership and City Council. This process has created efficiencies in the City's budget and has allowed for productive conversations about the budget process going forward.

BUDGET HEARING

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

BUDGET ADOPTION

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

BUDGET GUIDE

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 Finance Director's approval, the request and justification are presented to the City Manager for final approval.

CITY ANNUAL WORK PLAN

The City develops an Annual Work Plan with all departments. In January of each year, City leadership and City Council discusses and agrees to a list of high priority goals for the community. The Annual Work Plan continues to be divided into projects and operations, all tied to five Council goals. City Council is presented with quarterly updates demonstrating progress toward achieving Councils goals. The Annual Work Plan is a living document that can be updated and changed as new challenges or opportunities arise. The City's Work Plan has several different outcome areas and goals. These outcomes are:

- Balanced mix of land uses
- Location of choice for primary employers
- Be an employer of choice
- A healthy and safe workforce
- Reliable, scalable, available, and secure technology
- Efficient and effective business processes
- Financial compliance and stability
- Aesthetically-pleasing neighborhoods free from noise and hazards
- Safe, multi-modal travel network
- Safe and sustainable public facilities
- High-quality natural and built environment
- Sense of historic and culture significance
- Sense of safety in neighborhoods and personal security
- Fair and impartial administration of justice
- Active living and healthy lifestyles for all residents
- Accessible, reliable, and transparent information
- Participatory and inclusive community

BUDGET GUIDE

BUDGET CALENDAR

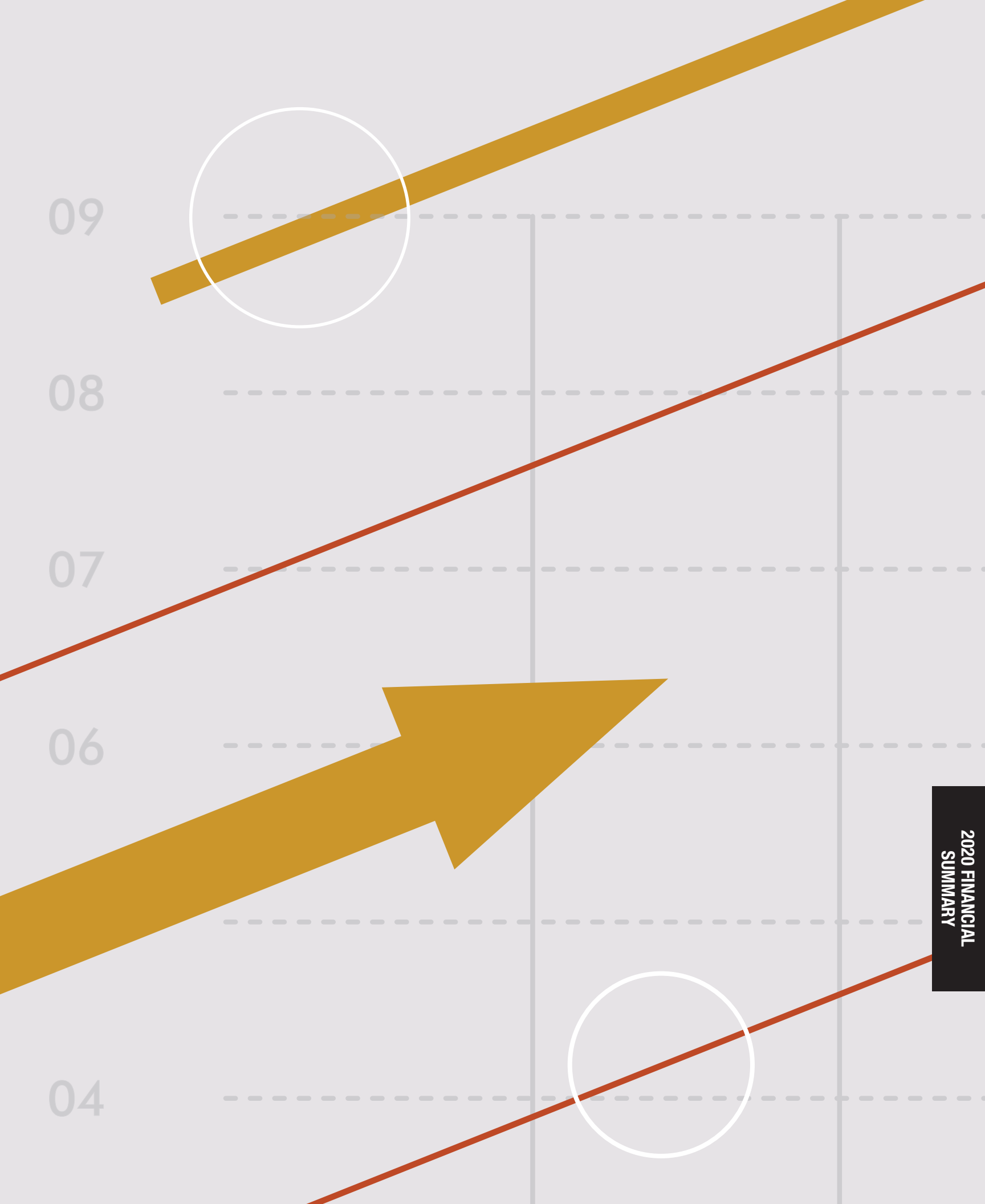
DATE	ACTIVITY
Monday, January 1st	Start of the Fiscal Year
Friday, February 1st & Saturday February 2nd	Council Planning Retreat/Pre-Planning CIPP Meeting
Thursday, March 7th	CIPCAC Meeting
Friday, March 15th	2020 Draft Objectives in the Priority Outcome Areas (Department Directors)
Tuesday, March 19th	CMO Approval of Draft Objectives
Wednesday, March 20th	Budget planning meeting with City Manager and Deputy City Manager (CM and DCM) and Finance
Friday, March 22nd	2020 CIPP Requests Must be Entered in SharePoint using CIPP form
Monday, March 25th	Request Report Generated
Monday, March 25th	Present Draft Objectives in the Priority Outcome Areas to City Council
Friday, April 5th	2020 Objectives in the Remaining Outcome Areas
Tuesday, April 16th	Leadership Team-Budget Expectations Department/Division Budget Training, Overview and Reporting (Session 1) SharePoint Accepting Budget Requests
Thursday, April 18th	CIPP Project Rating Deadline CIPCAC Review Meeting
Friday, April 19th	Initial City Manager Approval of 2020 Draft Work Plan
Monday, April 22nd	Present Draft 2020 Work Plan to City Council
Tuesday, April 23rd	Department/Division Budget Training, Overview and Reporting (Session 2)

BUDGET GUIDE

Monday, May 13th	SharePoint System Closes/All Funding Requests Due to Finance Revisions to 2020 Work Plan due to City Council Revenue Projections and Budgets sent to Departments Prepare 2020 Budget Request Based on 2020 Work Plan Requests due to City Manager
Wednesday, May 15th	Executive Team Review of CIPP Projects
Thursday, May 23rd	CIPCAC Meeting
Monday, June 3rd	Funding Requests Updated/Request Books Built CIPP Revenue Projection Review Deadline for departments to submit their changes to revenue projections
Friday, June 28th	Retreat - Department Budget Presentations with CM/DCM & Finance
Friday, July 5th	CM's recommendations entered into second draft of preliminary budget
Monday, July 8th	Finance sends notice regarding Organization Chart updates to Departments Finance sends Department Descriptions/Core Business Services to Departments
Thursday, July 11th	CIPCAC Meeting
Monday, July 22nd	Council - Preliminary Budget Session - Overview, Revenue & CIPP discussion CMO recommendation regarding department requests
Thursday, August 1st - Friday, August 9th	Departments prepare and submit information to Finance for preparation of Council's budget book
Friday, August 9th	CM/DCM & Finance planning of Council's budget retreat
Friday, August 16th	Preparation and submission of PowerPoint Presentations to CM/DCM
Monday, August 26th	City Council - Budget Meeting (3pm - 9pm)/Council Budget Retreat
Monday, September 2nd	HR completes compensation survey and final insurance bids
Friday, September 13th	CM/DCM returns City Manager's budget message, revenue, expenditure, and compensation overview to Finance

BUDGET GUIDE

Friday, September 27th	Final Day to Input Changes into New World Financial System
	Deadline to submit Organizational Chart and Department Descriptions to Finance
Friday, October 4th	Deadline for completion of the final proposed budget
Monday, October 7th	Public Notice of proposed budget published. (Must be published at least five days prior to the Public Hearing)
Monday, October 21st	City Council and GID Board of Directors opens Public Hearing on proposed budget. (Public Hearings Until November 4th)
Monday, November 4th	City Council and GID Board close public hearings, adopt and appropriate budget and certifies the Mill Levies
Thursday, November 14th	CIPCAC Meeting
Monday, December 9th	Final Adopted budget is posted to the New World Financial System
Tuesday, December 31st	End of Fiscal Year



2020 FINANCIAL SUMMARY

SUMMARY OF GENERAL FUND FINANCIALS

FINANCIAL SOURCES		2020 BUDGET
General Fund Revenue	\$	78,266,965
2k General Fund Revenue	\$	17,453,086
Transfers From		
General Fund Fund Balance	\$	1,378,637
2K Fund Balance	\$	6,851,315
2K Allocation	\$	925,541
Water Acquisition Fund	\$	530,831
Total	\$	105,406,375
FINANCIAL USES		
Primary Government		
Administration	\$	5,994,854
Human Resources	\$	1,175,311
Finance	\$	13,067,523
Community Development	\$	4,241,929
Public Safety	\$	20,264,387
Public Works	\$	16,749,028
Parks, Recreation & Golf	\$	13,434,108
2K Allocations Long Term Capital (20%)	\$	116,701
2K Allocations Administrative (15%)	\$	808,840
Debt Service (2017A & 2017B)	\$	2,327,087
Transfers To		
Commerce City Housing Authority	\$	60,000
Elected Officials Retirement Fund	\$	51,360
CIPP Fund-Highway User	\$	2,134,738
CIPP Fund-Road & Bridge	\$	578,881
CIPP Indirect allocation Long term Capital (20%)	\$	116,701
CIPP Fund	\$	13,087,410
CIPP Fund -Information Technology	\$	227,791
Facilities	\$	500,000
URA Fund-Derby Catalyst	\$	83,000
Debt Service Fund	\$	2,958,639
Debt Service Fund - 2K-2014	\$	4,537,188
Debt Service Fund - 2K-2016	\$	2,890,900
General Fund Balance	\$	-
Total	\$	105,406,375

2020 FINANCIAL SUMMARY

SUMMARY OF CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

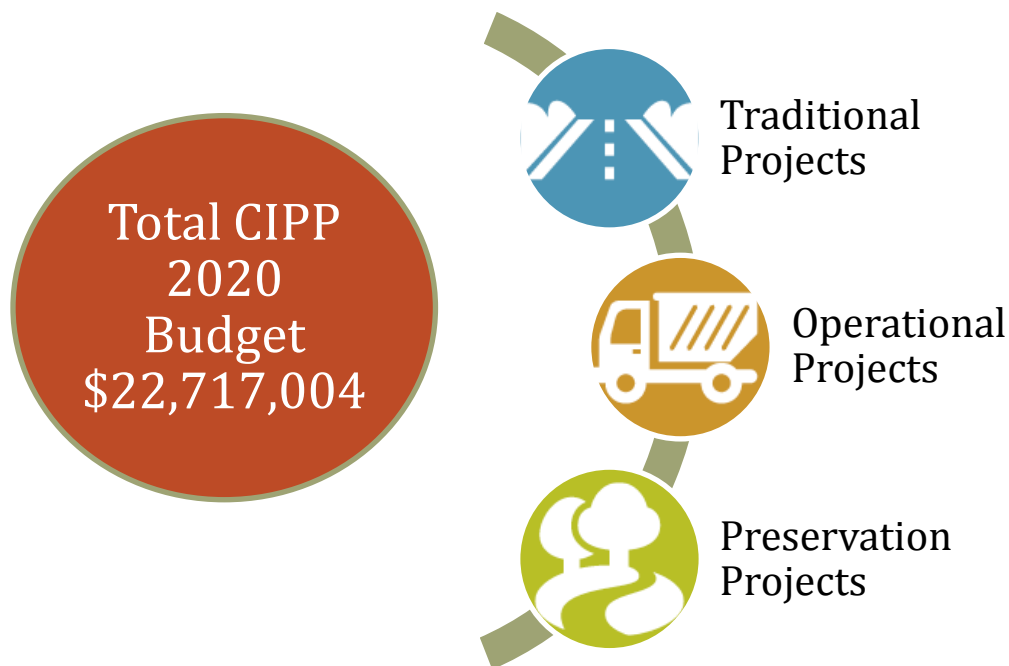
FINANCIAL SOURCES	2020 BUDGET
Transportation Tax	\$ 1,414,944
Adams County Open Space Tax	\$ 604,000
Cable Subscriber Fee (PEG)	\$ 41,000
Transfers From	
Fund Balance - CIPP-Transportation Tax	\$ 569,556
Fund Balance - CIPP- Adams County Open Space Tax	\$ 63,275
General Fund Balance -2K	\$ 9,975,000
General Fund	\$ 3,112,410
General Fund - Road and Bridge Tax	\$ 578,881
General Fund - IT TIIP	\$ 227,991
IT Retained Earnings	\$ 750,000
Solid Waste Fund	\$ 986,750
Fund Balance -Solid Waste	\$ 115,750
Conservation Fund	\$ 575,000
Fund Balance -Conservation Fund	\$ 28,750
Road Impact Fee	\$ 750,000
Fund Balance -Road Impact Fee	\$ 715,459
Impact Fee Drainage	\$ 73,500
Highway User Tax Fund	\$ 2,134,738
Total	\$ 22,717,004

FINANCIAL USES	
Approved Projects	
88th Ave Widening	\$ 3,000,000
120th Ave Widening - Chambers Road to Parkside	\$ 3,795,675
2020 PRG Preservation	\$ 460,500
ADA Compliance	\$ 50,000
Bridge Replacement Peoria	\$ 500,000
Bridge Replacement Potomac	\$ 240,000
Concrete Flatwork	\$ 165,000
City Wide Facilities Study	\$ 250,000
Core City Infrastructure Improvements	\$ 750,000
Core City Signal Evaluation	\$ 100,000
Dahlia Street Improvements	\$ 1,000,000
Derby Entryway Signage	\$ 52,000
Eagle Pointe Projects	\$ 155,000
Eagle Pointe PUD Replacement	\$ 1,000,000
First Creek Outfall System Plan	\$ 70,000
Golf Course Site Evaluation	\$ 45,000
Golf Course Fencing	\$ 125,000
Golf Course Railing Replacement	\$ 50,000
Honnen Building	\$ 1,000,000

2020 FINANCIAL SUMMARY

CONTINUED-SUMMARY OF CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

IT TIIP	\$	977,991
Irondale Neighborhood Plan "Quick Items"	\$	871,200
Kearney Street Drainage Improvements	\$	190,000
PRG Master Plan	\$	150,000
Pavement Management 2020	\$	1,500,000
Railroad Intelligent Trans. System Devices & Signs	\$	300,000
Replace Illuminated Street Signs Highway 2	\$	90,000
Rosemary Street Widening (design & prep)	\$	1,000,000
Skateboard Park	\$	175,000
Traffic Signal	\$	600,000
Traffic Signal Maintenance	\$	100,000
Turnberry Outfall	\$	1,500,000
Sidewalk Connectivity	\$	96,000
US 85/Vasquez Improvements	\$	1,000,000
Total	\$	21,358,366
Transfers To		
Fund Balance - HUTF	\$	244,738
Fund Balance - Road and Bridge Tax	\$	53,881
Fund Balance - CIPP Cable Subscriber Fee (PEG)	\$	41,000
Fund Balance - CIPP Contingency	\$	1,019,019
Total	\$	22,717,004



2020 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCES AND FINANCIAL USES BY FUND

SOLID WASTE MANAGEMENT FUND

FINANCIAL SOURCES		2020 BUDGET
Revenue	\$	986,750
Transfers From Fund Balance	\$	115,750
Total	\$	1,102,500
FINANCIAL USES		
Transfers To CIPP	\$	1,102,500
Total	\$	1,102,500

POLICE DONATION FUND

FINANCIAL SOURCES		2020 BUDGET
Donations	\$	9,000
Total	\$	9,000
FINANCIAL USES		
Explorer Program	\$	9,000
Total	\$	9,000

CONSERVATION TRUST FUND

FINANCIAL SOURCES		2020 BUDGET
Revenues	\$	575,000
Transfer from Fund Balance - Conservation Trust Fund	\$	28,750
Total	\$	603,750
FINANCIAL USES		
Transfers To CIPP Fund	\$	603,750
Total	\$	603,750

2020 FINANCIAL SUMMARY

HOUSING AUTHORITY FUND

FINANCIAL SOURCES	2020 BUDGET
Transfer from General Fund	\$ 60,000
Total	\$ 60,000
FINANCIAL USES	
Housing Administration	\$ 60,000
Total	\$ 60,000

CHEMICAL ROUNDUP FUND

FINANCIAL SOURCES	2020 BUDGET
Revenues	\$ 25,000
Total	\$ 25,000
FINANCIAL USES	
Chemical Roundup Expense	\$ 25,000
Total	\$ 25,000

ELECTED OFFICIALS RETIREMENT FUND

FINANCIAL SOURCES	2020 BUDGET
Transfers From General Fund	\$ 51,360
Total	\$ 51,360
FINANCIAL USES	
City Council Retirement Fund	\$ 51,360
Total	\$ 51,360

DEBT SERVICE FUND

FINANCIAL SOURCES	2020 BUDGET
KSS Reimbursement	\$ 549,798
Transfers From General Fund	\$ 10,386,727
Urban Renewal Authority	\$ 305,038
Total	\$ 11,241,563
FINANCIAL USES	
Bond Issue Principal - Series 2015	\$ 1,930,000
Bond Issue Interest - Series 2015	\$ 1,883,475
Bond Issue Principal - 2K-Series 2014	\$ 1,490,000
Bond Issue Interest - 2K-Series 2014	\$ 3,047,188

2020 FINANCIAL SUMMARY

Bond Issue Principal - 2K-Series 2016	\$ 220,000
Bond Issue Interest - 2K-Series 2016	\$ 2,670,900
Total	\$ 11,241,563

WATER RIGHTS ACQUISITION FUND

FINANCIAL SOURCES	2020 BUDGET
Water Acquisition Fee	\$ 696,928
Earnings on Investments	\$ 12,500
Total	\$ 709,428
FINANCIAL USES	
Project Expense	\$ 178,597
Transfer to General Fund	\$ 530,831
Total	\$ 709,428

SECOND CREEK DRAINAGE BASIN FUND

FINANCIAL SOURCES	2020 BUDGET
Impact Fee - Second Creek Drainage Basin	\$ 110,000
Total	\$ 110,000
FINANCIAL USES	
Restricted Impact - Second Creek Drainage Basin	\$ 110,000
Total	\$ 110,000

THIRD CREEK DRAINAGE BASIN FUND

FINANCIAL SOURCES	2020 BUDGET
Impact Fee - Third Creek Drainage Basin	\$ 3,250
Total	\$ 3,250
FINANCIAL USES	
Restricted Impact - Third Creek Drainage Basin	\$ 3,250
Total	\$ 3,250

BUFFALO RUN TRIBUTARY DRAINAGE DISTRICT FUND

FINANCIAL SOURCES	2020 BUDGET
Impact Fee - Buffalo Run Tributary Drainage	\$ 64,500
Total	\$ 64,500
FINANCIAL USES	
Restricted Impact - Buffalo Run Tributary Drainage	\$ 64,500
Total	\$ 64,500

2020 FINANCIAL SUMMARY

IMPACT FEES FUND

FINANCIAL SOURCES	2020 BUDGET
Impact Fees - parks/open space	\$ 695,947
Impact Fees - transportation	\$ 750,000
Impact Fees - drainage	\$ 84,250
Impact Fees - landscape	\$ 2,500
Transfer from Fund Balance-transportation	\$ 704,709
Total	\$ 2,237,406
FINANCIAL USES	
Transfers To CIPP Fund	\$ 1,538,959
Restricted Impact - parks/open space	\$ 695,947
Restricted Impact - landscape	\$ 2,500
Total	\$ 2,237,406

INFORMATION TECHNOLOGY FUND

FINANCIAL SOURCES	2020 BUDGET
Revenue	\$ 4,818,697
Transfers From Retained Earnings	\$ 750,000
Total	\$ 5,568,697
FINANCIAL USES	
Administration	\$ 2,291,692
Capital outlay	\$ 2,527,005
Transfers To CIPP	\$ 750,000
Total	\$ 5,568,697

FACILITY SERVICES FUND

FINANCIAL SOURCES	2020 BUDGET
Revenue	\$ 2,585,412
Transfers From General Fund	\$ 500,000
Total	\$ 3,085,412
FINANCIAL USES	
Administration	\$ 2,302,412
Capital outlay	\$ 783,000
Total	\$ 3,085,412

2020 FINANCIAL SUMMARY

REVENUE SUMMARY

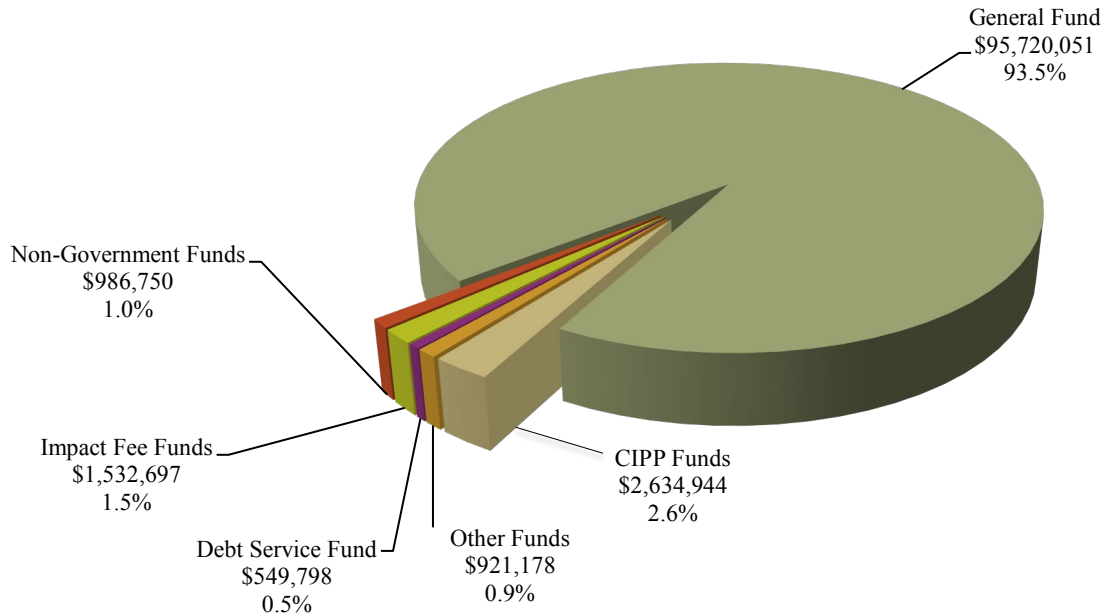
	<u>2018 Actual</u>	<u>2019 Adopted</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2020 Budget</u>
Taxes					
General property tax	\$ 2,894,163	\$ 3,130,412	\$ 3,045,430	\$ 3,130,412	\$ 3,694,974
Specific ownership tax	253,877	235,460	162,071	235,460	255,147
Vehicle transfer tax	2,307	-	-	-	-
Franchise fees	3,087,241	3,033,279	2,081,902	3,033,279	3,102,678
Accommodation fees	18,393	16,919	8,208	16,919	18,485
Sales and use tax	52,622,017	48,875,376	38,044,516	48,875,376	53,768,363
Sales and use tax - 1%	15,266,928	14,055,350	9,068,971	14,055,350	15,767,044
Retail Excess	827,245	495,357	768,694	1,153,040	884,595
Total Taxes	74,972,172	69,842,153	53,179,792	70,499,836	77,491,286
Licenses and Permits					
Liquor licenses	57,717	50,296	40,435	50,296	58,178
Occupation licenses	16,768	16,550	16,160	16,550	16,322
Contractors' licenses	95,503	92,455	95,626	143,440	102,305
Building permits	2,303,185	1,723,244	1,677,773	1,723,244	2,216,333
Excavating permits	988,174	576,000	627,106	940,659	710,000
Marijuana fees	343,300	259,900	206,700	259,900	324,092
Other	650	1,120	1,000	1,120	1,000
Total Licenses and Permits	3,805,296	2,719,565	2,664,800	3,135,209	3,428,230
Intergovernmental					
Road and bridge tax	587,875	550,490	579,345	869,017	578,881
Cigarette tax	107,428	107,167	68,247	107,167	107,930
Highway users tax	2,212,783	1,731,550	1,620,535	1,731,550	2,134,738
Motor vehicle registration tax	216,945	211,672	146,365	211,672	223,026
Total Intergovernmental	3,125,032	2,600,879	2,414,492	2,919,406	3,044,575
Charges for Services					
Zoning	163,905	90,226	121,710	182,566	94,339
Plan check fees	690,938	488,484	459,531	488,484	638,192
Docket fees	109,529	105,467	84,089	105,467	104,139
Court surcharge fees	248,952	193,743	204,694	307,041	226,660
Fuel surcharge	85,552	65,898	76,098	114,147	77,498
Housing Authority revenue	83,631	87,531	-	87,531	84,458
Special duty assignment	373,342	426,467	370,003	426,467	384,326
Employee activity committee	7,301	-	3,177	4,765	5,569
Weed removal fee	173,796	140,647	146,795	220,193	173,061
Passports	59,142	47,323	52,535	78,803	58,952
Towing administration fees	-	31,038	-	31,038	-
Reimbursement by others	4,071,398	1,354,613	161,866	1,354,613	1,426,756
NMTF Reimbursement	59,924	70,027	34,460	70,027	57,227
Reimbursement - school district	159,043	149,749	76,223	149,749	157,270
Recreational activity fees	1,402,730	1,658,053	1,670,393	2,505,590	2,172,496
Outdoor pool - 2K	292,257	288,942	307,995	321,301	321,301
Golf Course fees	3,139,402	3,108,740	2,718,363	3,108,740	3,278,341
Other	106,156	60,562	123,209	184,814	93,033
Total Charges for Services	11,226,997	8,367,510	6,611,143	9,741,335	9,353,618

2020 FINANCIAL SUMMARY

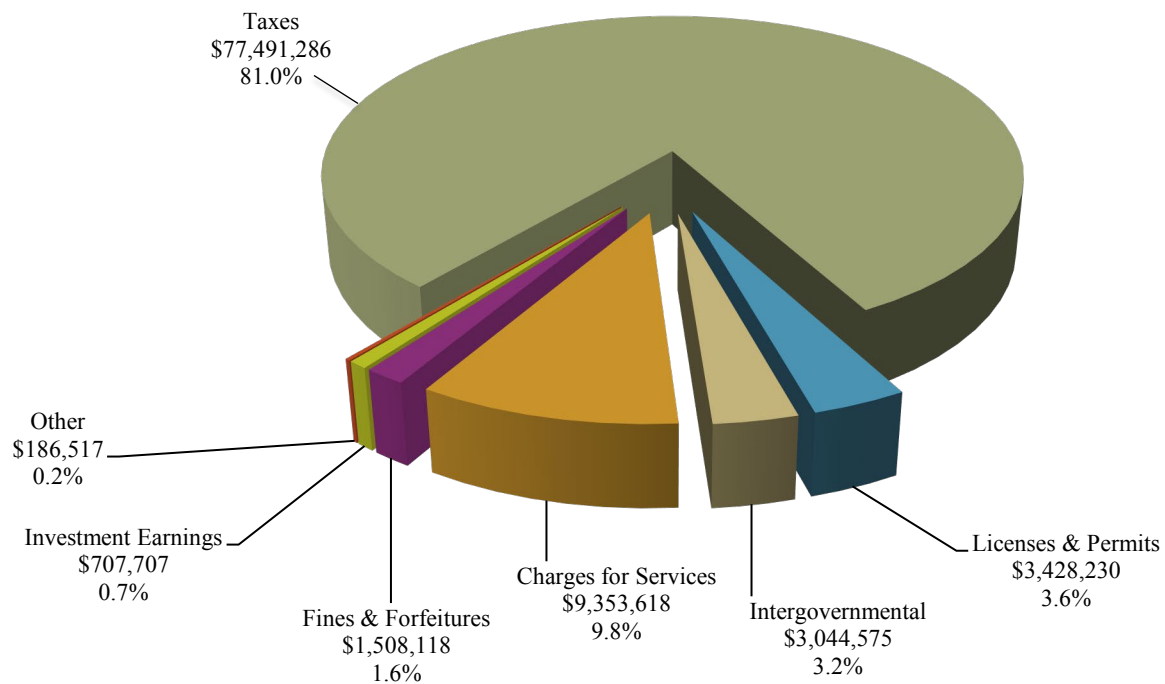
Fines and Forfeitures					
Municipal court	864,930	630,270	701,339	1,052,008	776,589
DUI fees	32,313	22,238	17,390	22,238	31,922
Bond fees	3,380	5,053	2,510	5,053	3,691
Photo red light enforcement	695,777	675,037	439,571	675,037	695,916
Other	-	-	123	185	-
Total Fines and Forfeitures	1,596,400	1,332,598	1,160,933	1,754,520	1,508,118
Miscellaneous					
Investment earnings	899,658	418,732	1,143,912	1,715,868	707,707
Unclassified revenue	195,971	130,268	210,779	316,168	178,253
Loan interest	(258)	-	-	-	-
Other	67,656	-	3,096	8,264	8,264
Total Miscellaneous	1,163,027	549,000	1,357,786	2,040,300	894,224
Total General Revenues	95,888,924	85,411,705	67,388,946	90,090,607	95,720,051
Other Funds					
Adams County Open Space tax	530,290	495,894	594,469	891,704	604,000
Conservation Trust Fund	9,881	5,000	18,421	27,632	575,000
Transportation tax	1,545,515	1,325,311	949,617	1,325,311	1,414,944
Police Donation Fund	3,174	9,000	3,653	9,000	9,000
KSS debt reimbursement	569,184	406,094	558,341	558,341	549,798
Cable subscriber fees (Peg)	40,862	37,826	10,669	37,826	41,000
Chemical Round Up Fund	29,975	25,000	5,045	25,000	25,000
Impact Fee Fund - parks/open space	487,555	706,034	605,888	706,034	695,947
Impact Fee Fund - transportation	1,307,417	750,155	802,930	1,204,395	750,000
Impact Fee Fund - drainage	53,954	75,956	85,956	128,934	84,250
Impact Fee Fund - landscape	3,541	2,297	3,460	5,190	2,500
Water Rights Acquisition Fund	1,105,207	701,057	786,538	1,179,808	709,428
Second Creek Drainage Basin Fund	205,503	94,307	162,606	243,909	110,000
Buffalo Run Tributary Drainage Basin Fund	152,818	143,904	64,311	143,904	64,500
Third Creek Drainage Basin Fund	13,456	2,935	4,842	7,263	3,250
Total Other Funds	6,058,331	4,780,770	4,656,746	6,494,250	5,638,617
Total Governmental Funds	101,947,255	90,192,475	72,045,692	96,584,858	101,358,668
Enterprise Funds					
Solid Waste Management Fund	1,236,359	796,397	618,640	796,397	986,750
Total Enterprise Funds	1,236,359	796,397	618,640	796,397	986,750
Total Governmental and Enterprise Funds	\$ 103,183,614	\$ 90,988,872	\$ 72,664,333	\$ 97,381,255	\$ 102,345,418

2020 FINANCIAL SUMMARY

REVENUE SUMMARY 2020

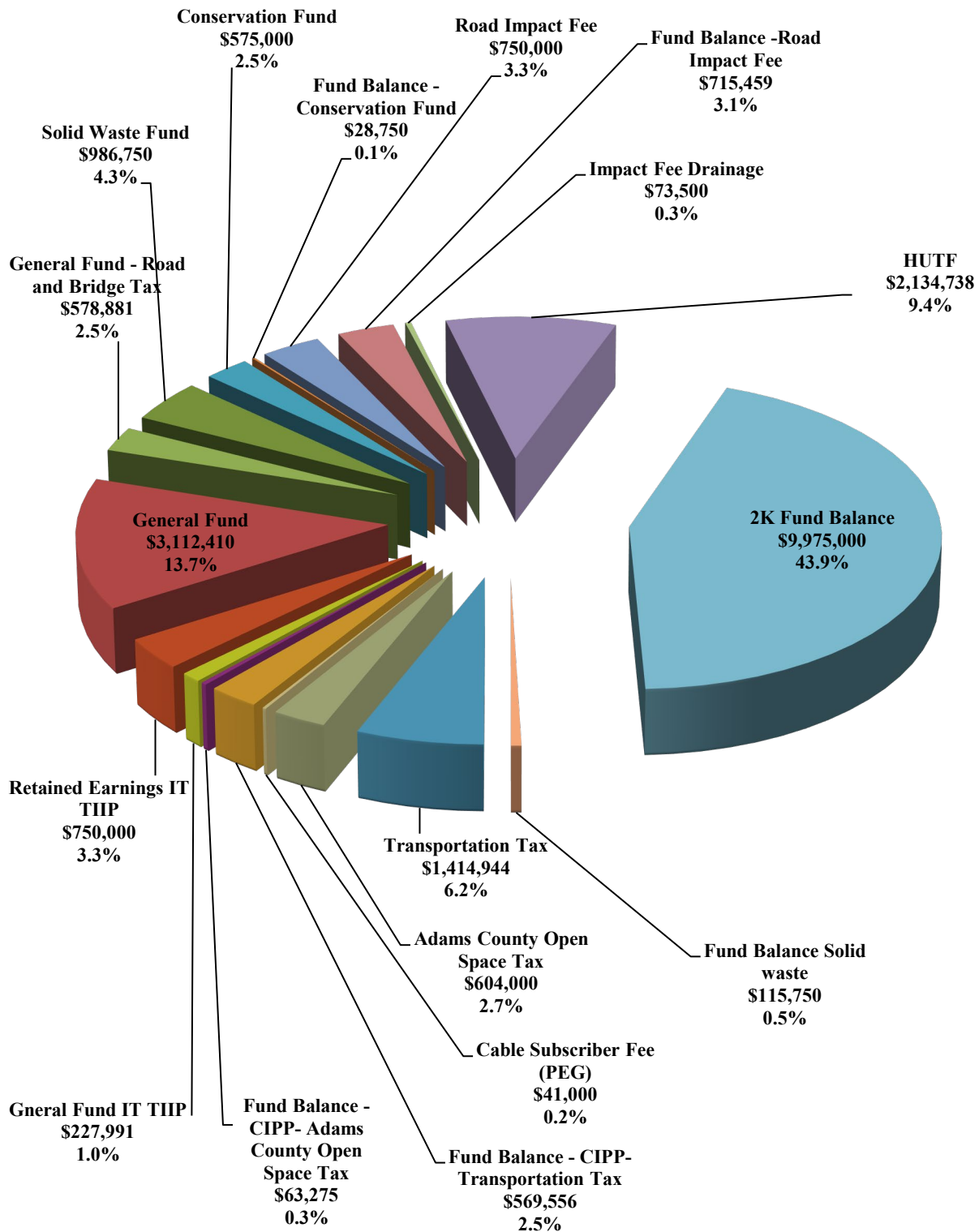


SUMMARY OF FINANCIAL SOURCES – GENERAL FUND 2020



2020 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCES CIPP FUND 2020



2020 FINANCIAL SUMMARY

2020 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. The voters of Commerce City have 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 necessary. Total 2020 general revenues (excluding restricted impact fees) are projected to increase 21% to \$105,406,375 from estimated 2019 revenues of \$86,780,531. This increase is driven primarily by updated projections of sales and use tax revenue, transfers from fund balances, and permits. Outlined below are descriptions and a brief analysis of the City's largest revenue sources:

TAXES, LICENSES & INTERGOVERNMENTAL REVENUES

Property Tax

Property taxes are levied on December 31st, and attach an enforceable lien on property as of January 1. Taxes are due following January 1st, the first half-payment is due by February 28th and the second half-payment is due by June 15th; or full payment is due by April 30th. The City of Commerce City's property tax mill levy is 3.28 mills. For fiscal year 2020 property tax revenue is projected to be \$3,690,797 based on an estimated assessed valuation of \$1,125,242,900.

Sales and Use Taxes

The City of Commerce City collects a 4.5% tax on the sales of tangible personal property and specific services. 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 2020 are projected to increase 10% over 2019 budgeted revenues to \$69,535,407. A large transfer of \$10,386,727 goes to the Debt Service Fund for Sales Tax Bond issues. Small amounts are transferred from the General Fund, to the Housing Authority and Elected Officials Retirement Fund. Sales and Use Tax revenues provide the largest single source of revenue for the City.

Highway User's Tax

The Highway User's Tax (HUT) is a State tax shared back with local governments. HUT revenues are based on a variety of formulas that include revenues based on motor fuel taxes, driver's licenses and motor vehicle registration fees. The HUT is distributed monthly among the state, counties and 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 will increase slightly to \$2,134,738 in the 2020 budget.

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 2020 budget are projected at \$2,216,333; reflecting a projected increase of 29% from the 2019 budget to bring it more in line with current construction activity.

2020 FINANCIAL SUMMARY

Other Permit and Construction Fees

The City assesses other fees with respect to new residential and commercial construction. The 2020 budget includes Plan Check Fees of \$638,192 which is a small increase from 2019 annual budget.

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. The franchise fees are estimated to be \$3,102,678 in the 2020 budget which is a 2% increase from 2019.

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 surcharge. Estimated total revenues for the 2020 budget are \$1,184,886 reflecting a projected decrease of 2% from the 2019 budget.

Excavating Permits

Excavation Permit Fee revenues are received from various contractors performing excavation activities within the City's various right-of-ways. The 2020 budget increased to \$710,000. This amount is due to the current level in construction activity.

Motor Vehicle Registration Fees

Motor Vehicle Registration Fees are state imposed on the registration of a vehicle. Fees are primarily based on the weight of the vehicle and the age of the vehicle. The revenues received by a county, city or municipality are actual fees collected for the month based on the number and type of vehicles registered. The City anticipates a small increase to \$223,026 in Motor Vehicle Fees for 2020.

Recreation Activity Fees

The City of Commerce City owns and operates a recreation center for Commerce City residents. A variety of recreation programs and activities are offered through the recreation center. To access the activities and programs, users are assessed a Membership Fee. Activity Fee revenues are anticipated to increase to \$2,172,496 due the reopening of the Eagle Pointe Recreation Center and high volumes at the Bison Ridge Recreation Center, which is a 31% increase from prior year.

Outdoor Leisure Pool

The City of Commerce City installed a new outdoor leisure pool at Pioneer Park that opened in July 2015. A variety of swimming programs and activities are offered. To access the activities and programs, users are assessed a Membership Fee. Outdoor pool revenues are anticipated to remain nearly flat from prior year budget at \$321,301.

Golf Course Fees

The City of Commerce City owns and operates an award winning 18-hole golf course. A variety of golf programs and activities are offered through the golf course. Golf Course fee revenues are estimated for 2020 at \$3,278,341. The Golf Course will increase 5% over prior year revenue.

2020 FINANCIAL SUMMARY

Conservation Trust Fund

The Conservation Trust Fund is primarily funded with the State lottery proceeds. Municipal lottery proceeds are based on the most current population estimates prepared by the 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 CIPP Fund. Lottery revenues, including earnings on investments, are projected to be \$575,000 in 2020. In 2020, \$603,750 will be transferred to the CIPP Fund. Fund balance will be used to fund the remaining \$28,750.

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 the necessary public infrastructure. Impact management includes subdivision dedication requirements, payments in lieu of dedication, environmental impact mitigation, and user and connection charges. In 2020 the Second Creek Drainage Basin Impact Fee is estimated to provide \$110,000 in revenues, the Buffalo Run Tributary Drainage Fee is estimated to provide \$64,500 in revenues, the Third Creek Drainage Basin is estimated to provide \$3,250 in revenues, and the DFA053 Drainage Basin is estimated to provide \$84,250 in revenues. General Impact Fees which include Parks Fee, Road Impact Fee, and Landscape Fee are budgeted at \$1,448,447.

Water Rights Acquisition Fund

The Water Rights Acquisition Fund exists for the purchase of irrigation and potable water rights. The Water Rights Acquisition Fee is estimated to generate \$709,428 in 2020. Each year a transfer is made from this fund to cover debt, in 2020 that transfer will be \$530,831.

2020 FINANCIAL SUMMARY

EXPENDITURES SUMMARY

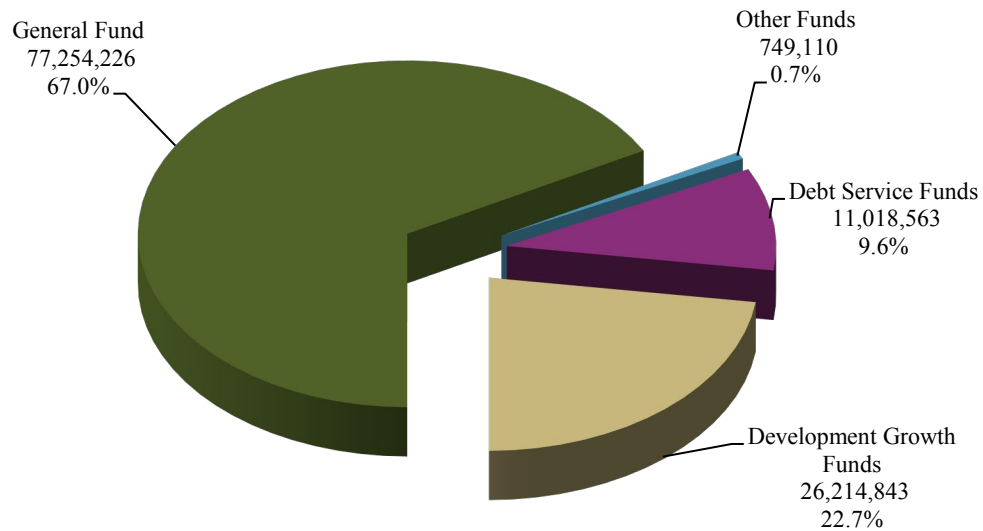
	<u>Personnel Services</u>		<u>Materials and Supplies</u>	<u>Services and Charges</u>	<u>Capital Outlay</u>	<u>Total</u>
	<u>Salaries</u>	<u>Benefits</u>				
Administration	\$ 3,054,689	\$ 380,129	\$ 42,624	\$ 2,517,412	\$ -	\$ 5,994,854
Human Resources	587,536	78,246	4,771	504,758	-	1,175,311
Finance	3,065,222	7,154,978	34,652	2,812,671	-	13,067,523
Community Development	2,538,054	307,806	46,182	1,349,887	-	4,241,929
Public Safety	11,776,237	1,396,202	782,256	6,309,692	-	20,264,387
Public Works	4,283,869	396,250	731,837	11,337,072	-	16,749,028
Parks, Recreation & Golf	7,392,569	415,704	1,944,786	3,302,959	378,089	13,434,108
Debt Service	-	-	-	2,327,087	-	2,327,087
CIPP Fund	-	-	-	22,717,004	-	22,717,004
Conservation Trust	-	-	-	603,750	-	603,750
Police Donation Fund	-	-	-	9,000	-	9,000
Elected Officials Retirement Fund	-	-	-	51,360	-	51,360
Chemical Roundup Fund	-	-	-	25,000	-	25,000
Debt Service Fund	-	-	-	11,241,563	-	11,241,563
Water Rights Acquisition Fund	-	-	-	709,428	-	709,428
Second Creek Drainage Basin Fund	-	-	-	110,000	-	110,000
Third Creek Drainage Fund	-	-	-	3,250	-	3,250
Buffalo Run Tributary Drainage	-	-	-	64,500	-	64,500
Impact Fee Fund	-	-	-	2,237,406	-	2,237,406
Commerce City Housing Authority	-	-	-	60,000	-	60,000
Total	\$ 32,698,176	\$ 10,129,315	\$ 3,587,108	\$ 68,293,799	\$ 378,089	\$ 115,086,487

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

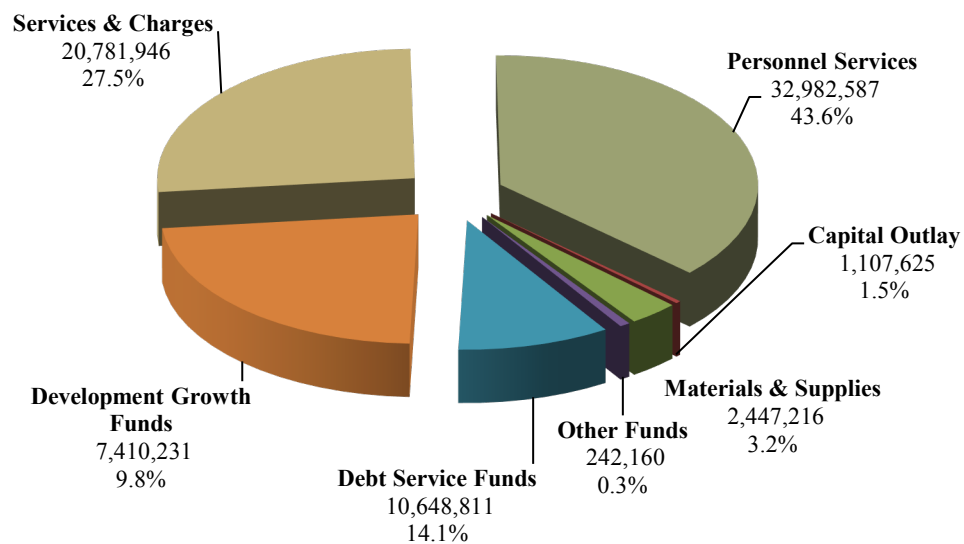


2020 FINANCIAL SUMMARY

EXPENDITURES SUMMARY BY FUND 2020

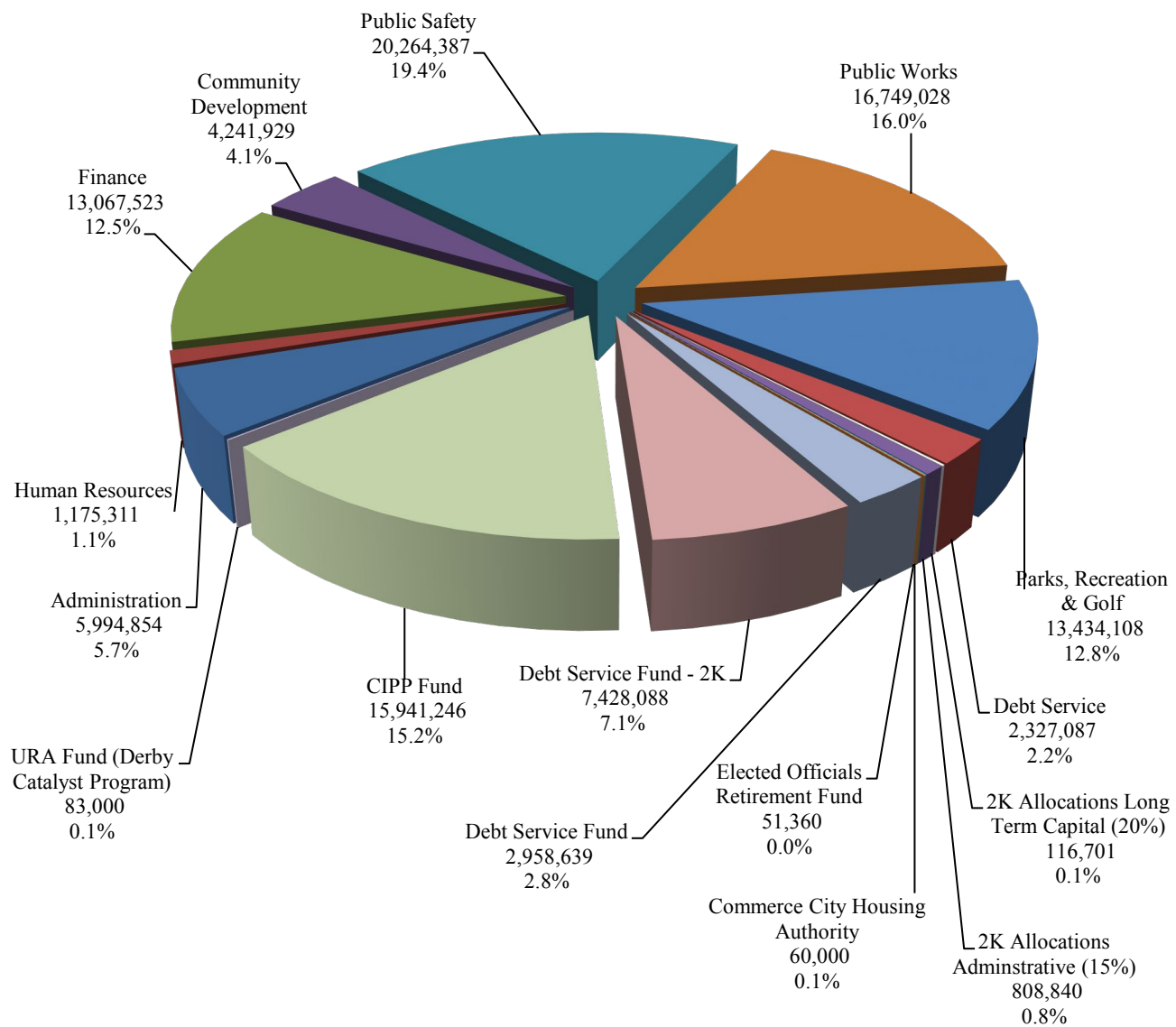


EXPENDITURES SUMMARY BY TYPE 2020



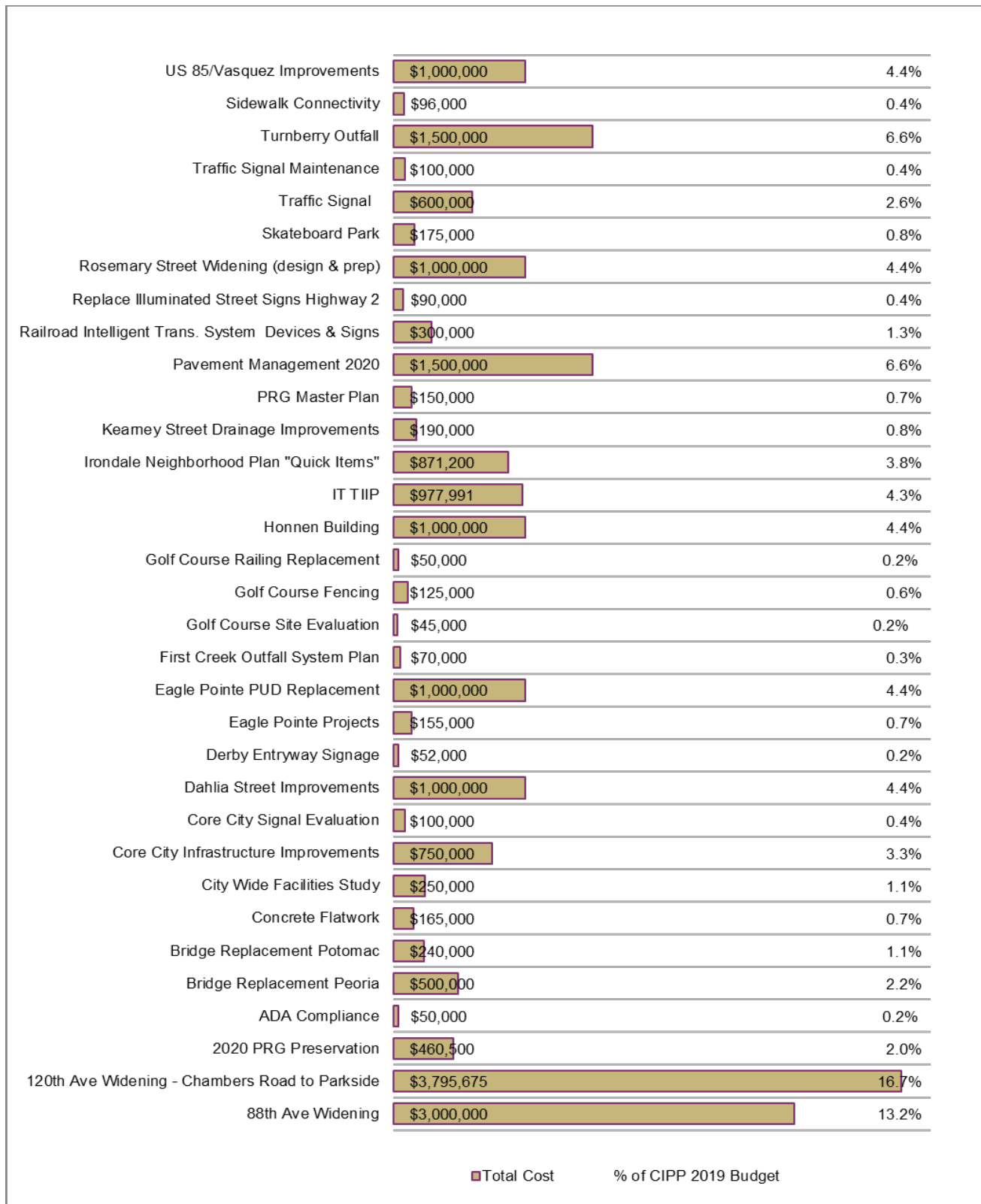
2020 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL USES-GENERAL FUND 2020



2020 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL USES-CIPP 2020



2020 FINANCIAL SUMMARY

2020 EXPENDITURES OVERVIEW

Planned expenditures for the 2020 fiscal year, including the General Fund and Capital Projects, and including allocated costs from the Internal Service Funds, but excluding the Solid Waste Management Fund, have been budgeted at \$115,086,487.

The majority of program operating budgets reflect an increase from the 2020 budget.

DEPARTMENTAL OPERATING BUDGETS

Outlined below is a brief discussion of the 2020 departmental budgets.

Administration

On November 4th, City Council approved a budget of \$5,994,854 for the Administration Department. This represents an increase of 985,127 (20%) from the FY 2019 Adopted Budget. A large portion of that increase comes from the city reorganization that lead to Municipal Court being a part of Administration. The increase is associated with addition of new staff as well as several budget enhancements being approved during the budget process. Administration converted a position to two management analysts as well as added a third management analyst to go along with the addition of the court staff to increase their FTE count to 42.

The programs comprising administration are as follows:

- Legislative - City Council approved a budget of \$675,598 for the Legislative Division. This represents an increase of \$33,207 (5%) from the FY 2019 Adopted Budget. This increase is primarily associated with small increases to compensation and benefits changes due to take effect FY 2020. This budget continues to provide financial support for scholarships, agencies and non-profit organizations that directly benefit City residents.
- Legal - City Council approved a budget of \$1,065,395 for the Legal Division. This represents an increase of \$8,296 (1%) from the FY 2019 Adopted Budget. This increase is associated with increased compensation and benefits changes due to take effect FY 2020. Legal maintained their FTE count at 5. The Legal Department is composed of two divisions. The legal costs for specialized legal services such as for condemnation, labor relations, environmental law and water rights are also included in this budget program. Any legal costs pertaining to the Commerce City General Improvement Districts, Urban Renewal Authority and the Commerce City Housing Authority are billed separately and are not included within this budget.
- City Manager's Office - The City Manager's Office is composed of four programs.
 - City Manager - City Council approved a budget of \$1,485,886 for the City Manager's Division. This represents a decrease of \$113,223 (8%) from the FY 2019 Adopted Budget. This increase is associated additions to staff along with small salary and benefit increases. Allocations also increased from the previous year
 - City Clerk - City Council approved a budget of \$404,606 for the City Clerk's Division. This represents an increase of \$11,694 (-3%) from the FY 2019 Adopted Budget. This decrease is associated with 2020 not being an election year and those additional expenses not being budgeted. That was offset by small increases to salaries and benefits. FTE's remained flat
 - Economic Development - City Council approved a budget of \$865,475 for the Economic Development Division. This represents an increase of \$320,846 (37%) from the FY 2019 Adopted

2020 FINANCIAL SUMMARY

Budget. This increase was because of several budget enhancements being approved during the FY 2020 process. The final phase of the Aerotropolis Marketing project was approved as well as restaurant business incentives to be paid in FY 2020.

- Communications - City Council approved a budget of \$992,419 for the Communications Division. This represents an increase of \$15,764 (2%) from the FY 2019 Adopted Budget. This increase is with increases to employee compensation and benefits changes due to take effect FY 2020 as well as funds added to contract a firm for social media services.
- Municipal Court - City Council approved a budget of \$505,475 for the Municipal Court Division. This represents a decrease of \$16,839 (-3%) from the FY 2019 Adopted Budget. This decrease is associated with small reduction to budgeted salaries and benefits as longtime employees left the organization. In 2020 court was reorganized to the Administrative section of the city and now reports to the Deputy City Manager.

Human Resources

On November 4th, City Council approved a budget of \$1,175,311 for the Human Resource department. This represents an increase of \$80,040 (7%) from the FY 2019 Adopted Budget. This increase is primarily associated with small increases to salaries and benefits as well as several budget enhancements being approved. Human Resource maintained their FTE level from 2019.

- Human Resources - City Council approved a budget of \$985,587 for the Human Resources Administration Division. This represents an increase of \$25,715 (3%) from the FY 2019 Adopted Budget. This increase is associated with the approval of a review of all of the city's policies, funds to create a PD specific employee assistance program, and funds to sign a recruitment contract with LinkedIn.
- Risk Management - City Council approved a budget of \$143,274 for the Risk Management Division. This represents a decrease of \$13,102 (9%) from the FY 2019 Adopted Budget. Most of the increase was due to a PD specific Risk Incentive program being approved along with small increases to salaries and benefits.
- Organizational Development - City Council approved a budget of \$46,450 for the Organizational Development Division. This represents an increase of \$3,000 (6%) from the FY 2019 Adopted Budget. This increase is associated with an increase in costs due to inflation

Finance

On November 4th, City Council approved a budget of \$13,067,523 for the Finance department. This represents a decrease of \$36,434 (0%) from the FY 2019 Adopted Budget. While the department had only a small increase that was mostly because of Court being reorganized under Administration. The decrease of those funds was offset by increases to several items such as Health Insurance and increases to Salaries and benefits. FTE count remained the same

- Financial Services - City Council approved a budget of \$1,033,457 for the Financial Services Division. This represents a decrease of \$244,301 (-24%) from the FY 2019 Adopted Budget. This decrease is associated with lowering of consultant fees as the 2K projects have been completed.
- Financial Planning and Budgeting - City Council approved a budget of \$426,479 for the Financial Planning and Budgeting Division. This represents a decrease of \$2,431 (-1%) from the FY 2019 Adopted Budget. This decrease is associated with Small decreases of budgeted salaries and benefits as some longtime employees left the organization

2020 FINANCIAL SUMMARY

- Tax - City Council approved a budget of \$1,174,667 for the Tax Division. This represents an increase of \$88,593 (8%) from the FY 2019 Adopted Budget. This increase is associated with small increases employee compensation and benefits and increases to computer allocations to account for software upgrades FY 2020.
- Internal Services - City Council approved a budget of \$10,432,920 for the Internal Services Division. This represents a decrease of \$716,887 (7%) from the FY 2019 Adopted Budget. This increase is associated to increases in benefit costs as well as increases to market adjustment and the Casualty Insurance premium. Some of the benefits housed in Internal Services are associated with the following:

Health and Dental Insurance	Life Insurance and Disability
Unemployment Insurance	General Leave
Employee Assistance Program	Retiree Health Insurance
Section 125 Flex Administration	Workers' Compensation

Community Development

On November 4th, City Council approved a budget of \$4,241,929 for the Community Development Department. This represents an increase of \$287,841 (7%) from the FY 2019 Adopted Budget. This increase is associated with increases in salaries and benefits and increases for a HUD required CDBG consolidation plan, increases for translation services, and a match for a State Agency grant.

- Administration - City Council approved a budget of \$658,725 for the Administration Division. This represents an increase of \$63,721 (10%) from the FY 2019 Adopted Budget. This increase is primarily associated with negotiated employee compensation and benefits changes due to take effect FY 2020 and a match for a State Agency grant.
- Planning - City Council approved a budget of \$1,188,235 for the Planning Division. This represents an increase of \$21,963 (2%) from the FY 2019 Adopted Budget. This increase is primarily due to increases to salaries and benefits.
- Building Safety - City Council approved a budget of \$1,311,948 for the Building Safety Division. This represents an increase of \$166,429 (13%) from the FY 2019 Adopted Budget. This increase is due to the addition of a new vehicle allocated to the division and increases to salaries and benefits.
- Neighborhood Services - City Council approved a budget of \$788,546 for the Neighborhood Services Division. This represents a decrease of \$13,456 (-2%) from the FY 2019 Adopted Budget. This decrease is associated with a reduction in personnel services costs.
- CDBG - City Council approved a budget of \$117,468 for the CDBG Division. This represents an increase of \$41,294 (35%) from the FY 2019 Adopted Budget. This increase is primarily associated with negotiated employee compensation and benefits changes due to take effect FY 2020. Furthermore, the budget was increased for a HUD required CDBG consolidation plan.
- Housing Authority - City Council approved a budget of \$155,044 for the Housing Authority Division. This represents an increase of \$7,890 (5%) from the FY 2019 Adopted Budget. The increase is due to increases in salaries and benefits.

2020 FINANCIAL SUMMARY

Public Safety

On November 4th, City Council approved a budget of \$20,264,387 for the Public Safety Department. This represents an increase of \$1,916,992 (9%) from the FY 2019 Adopted Budget. This increase is associated with negotiated employee compensation and benefits changes due to take effect FY 2020. Public Safety also received an increase of 8 FTE to the Patrol and Support Operations Divisions plus budget increases for supplies.

- Administration - City Council approved a budget of \$1,373,735 for the Administration Division. This represents an increase of \$225,905 (20%) from the FY 2019 Adopted Budget. This increase is associated with increases to salaries and benefits.
- Support Operations - City Council approved a budget of \$6,992,360 for the Support Operations Division. This represents an increase of \$1,402,340 (25%) from the FY 2019 Adopted Budget. This increase is primarily associated with the addition of a two Marshalls, an Investigation Technician, and increases for supplies.
- Patrol Operations - City Council approved a budget of \$11,256,008 for the Patrol Operations Division. This represents an increase of \$265,348 (2%) from the FY 2019 Adopted Budget. This increase is associated with the addition of a two Administrative Assistant, a Community Service Officer Supervisor, Two Community Services Officers, and funds for supplies.
- Community Justice - City Council approved a budget of \$398,027 for the Community Justice Division. This represents a decrease of \$2,057 (-1%) from the FY 2019 Adopted Budget. This decrease is associated with efficiencies found during the base budgeting process.
- Emergency Management - City Council approved a budget of \$244,257 for the Emergency Management Division. This represents an increase of \$5,270 (2%) from the FY 2019 Adopted Budget. This increase is primarily associated with employee compensation and benefits increases due to take effect FY 2020.

For clarification purposes, Police Department grants have not been included as a part of the five programs. All grants are budgeted in a Special Revenue Grants Fund established to record and account for all grant funded activities.

Public Works

On November 4th, City Council approved a budget of \$16,749,028 for the Public Works Department. This represents an increase of \$7,867,532 (89%) from the FY 2019 Adopted Budget. This increase is associated with the addition of the Parks Operations Division to the department. This increased the Department by 17 FTE's.

- Administration - City Council approved a budget of \$551,624 for the Administration Division. This represents an increase of \$3,109 (1%) from the FY 2019 Adopted Budget. This increase is primarily associated with employee compensation and benefits increases due to take effect FY 2020.
- Street and Traffic Maintenance - City Council approved a budget of \$3,802,719 for the Street & Traffic Maintenance Division. This represents an increase of \$198,446 (6%) from the FY 2019 Adopted Budget. This increase is attributed to contractual obligations being reassigned to this division.
- Engineering - City Council approved a budget of \$3,081,499 for the Engineering Division. This represents a decrease of \$5,714 (-1%) from the FY 2019 Adopted Budget. This decrease is attributed to efficiencies found during the budgeting process.
- Parks Operations- City Council approved a budget of \$3,973,128 for the Parks Operations division. This will be the first year this division operates.

2020 FINANCIAL SUMMARY

- Refuse Collection - City Council approved a budget of \$5,340,058 for the Refuse Collection Division. This represents an increase of \$3,698,563 (225%) from the FY 2019 Adopted Budget. This increase is due to large contractual increases for garbage and recycling services. The current contract ended in 2019.

Parks, Recreation & Golf

On November 4th, City Council approved a budget of \$13,434,108 for the Parks, Recreation & Golf Department. This represents a decrease of \$2,760,165 (-17%) from the FY 2019 Adopted Budget. This decrease is primarily associated with the transfer of most of the Parks Maintenance division to the new Parks Operations division under Public Works. This decreased the Departments FTE count by 17.

- Parks Planning and Programming - City Council approved a budget of \$100,206 for the Parks Maintenance Administration Division. This represents a decrease of \$3,658,266 (-97%) from the FY 2019 Adopted Budget. This decrease is primarily attributed to reorganization of most of the division to Public works. This division used to operate as Parks Maintenance Administration.
- Administration - City Council approved a budget of \$798,629 for the Parks & Recreation Administration Division. This represents a decrease of \$25,170 (-3%) from the FY 2019 Adopted Budget. This decrease is primarily attributed to increased efficiencies in budgeting discovered during the hybrid base budgeting process.
- Eagle Pointe Aquatics - City Council approved a budget of \$792,204 for the Eagle Pointe Aquatics Division. This represents an increase of \$213,354 (37%) from the FY 2019 Adopted Budget. This increase is primarily attributed to the renovation of the Eagle Pointe pool area. The expanded pool area and therapy pool will require additional staff, additional water evaporation and usage, and additional chemicals to maintain the pool. These additional needs are the main contributors to the budget increase in Eagle Pointe Aquatics.
- Recreation Administration - City Council approved a budget of \$1,029,509 for the Recreation Administration Division. This represents an increase of \$82,895 (9%) from the FY 2019 Adopted Budget. This increase is associated with funding allocated for equipment replacement at both Recreation Centers.
- Eagle Pointe Recreation Center - City Council approved a budget of \$1,142,088 for the Eagle Pointe Recreation Center Division. This represents a decrease of \$66,369 (-5%) from the FY 2019 Adopted Budget. This decrease is due to efficiencies found during the budget process.
- Eagle Pointe Programs - City Council approved a budget of \$972,053 for the Eagle Point Programs Division. This represents a decrease of \$972,053 (-24%) from the FY 2019 Adopted Budget. This decrease is primarily attributed to reduction in allocations for FY 2020.
- Bison Ridge Recreation Center – City Council approved a budget of \$1,718,448 for the Bison Ridge Recreation Center Division. This represents an increase of \$519,279 (43%) from the FY 2019 Adopted Budget. This increase is primarily attributed to increases in allocations, part time staffing funds, and capital outlay.
- Bison Ridge Aquatics - City Council approved a budget of \$778,215 for the Bison Ridge Aquatics Division. This represents a decrease of \$9,296 (-1%) from the FY 2019 Adopted Budget. This decrease is due to efficiencies found during the budget process.
- Bison Ridge Programs - City Council approved a budget of \$1,083,157 for the Outdoor Leisure Pool Division. This represents an increase of \$108,191 (11%) from the FY 2019 Adopted Budget. This increase is primarily attributed increases in the part time staff budget for FY2020.

2020 FINANCIAL SUMMARY

- Satellite Operations - City Council approved a budget of \$26,561 for the Satellite Operations Division. This represents an increase of \$1,042 (4%) from the FY 2019 Adopted Budget. This increase is associated with increases to variable hour employee salaries and benefits.
- Pioneer Park Athletics-Outdoor - City Council approved a budget of \$260,134 for the Pioneer Park Athletic-Outdoor Division. This represents an increase of \$127,594 (96%) from the FY 2019 Adopted Budget. This increase is primarily attributed to reallocation of two employees to the division.
- Outdoor Leisure Pool - City Council approved a budget of \$813,047 for the Outdoor Leisure Pool Division. This represents an increase of \$49,695 (7%) from the FY 2019 Adopted Budget. This increase is primarily attributed to increased cost for variable hour employees and increased funds for chemicals and other supplies needed to maintain and operate the pool.
- Buffalo Run Golf Course Maintenance - City Council approved a budget of \$1,157,520 for the Golf Course Maintenance Division. This represents an increase of \$101,620 (10%) from the FY 2019 Adopted Budget. This increase is primarily attributed to increased efficiencies in budgeting discovered during the hybrid base budgeting process including an increase in operating and supply costs budgets due to increasing costs and usage of the Golf Course.
- Buffalo Run Golf Course Operations - City Council approved a budget of \$897,552 for the Golf Course Operations Division. This represents a decrease of \$69,975 (-7%) from the FY 2019 Adopted Budget. This decrease is primarily attributed to a realignment of funds across the department.
- Bison Grill Golf Course Restaurant - City Council approved a budget of \$1,717,920 for the Golf Course Operations Division. This represents an increase of \$177,504 (12%) from the FY 2019 Adopted Budget. This increase is primarily attributed to increased food and beverage costs, and new supply purchases..
- Community Events - City Council approved a budget of \$143,821 for the Community Events Division. This represents a decrease of \$1,540 (-1%) from the FY 2018 Adopted Budget. This decrease is primarily attributed to increased efficiencies in budgeting discovered during the hybrid base budgeting process.

INTERNAL SERVICE FUNDS

Facility Services

City Council approved a budget of \$3,085,412 for the Facility Services Department. This represents a decrease of \$109,189 (-3%) from the FY 2019 Adopted Budget. This decrease is attributed to a reduction in personnel costs and a reduction in allocation costs throughout the city.

Fleet Management

City Council approved a budget of \$5,876,972 for the Fleet Management Department. This represents an increase of \$208,222 (4%) from the FY 2019 Adopted Budget. This increase is primarily attributed to increased services and vehicles being added to the Fleet inventory.

Information Technology

City Council approved a budget of \$5,568,697 for the Information Technology department. This represents an increase of 1,227,968 (28%) from the FY 2019 Adopted Budget. This increase is mostly associated with a large transfer from retained earnings to fund a CIPP project in FY 2019 plus increases to staff and allocations due to several enhancements being approved that contain an IT component. IT increased their FTE count to 21, with the addition of two full time GIS techs and a Service Desk analysts

2020 FINANCIAL SUMMARY

Capital Improvement and Preservation Plan – CIPP Fund

The CIPP Fund accounts for financial resources, comprised of transfers from the Solid Waste Management Fund, Special Improvement Fund, Conservation Trust Fund (Lottery) revenue, Adams County Open Space revenues, Transportation Tax revenues and transfers from the Impact Fee Fund and Fund Balance, designated by the City Council to fund the costs of large capital improvement projects. Annually, City Council approves funding based on the CIPP philosophy that better inform a five-year capital plan. Unexpended, but restricted funds are carried over from one budget year to the next without the need for an annual City Council appropriation. Council considered the CIPP Fund's 2020 budget at the budget retreat, and a proposed list is included in the 2020 budget. More detailed information on the CIPP Fund can be found on page 167.

Impact Fee Fund

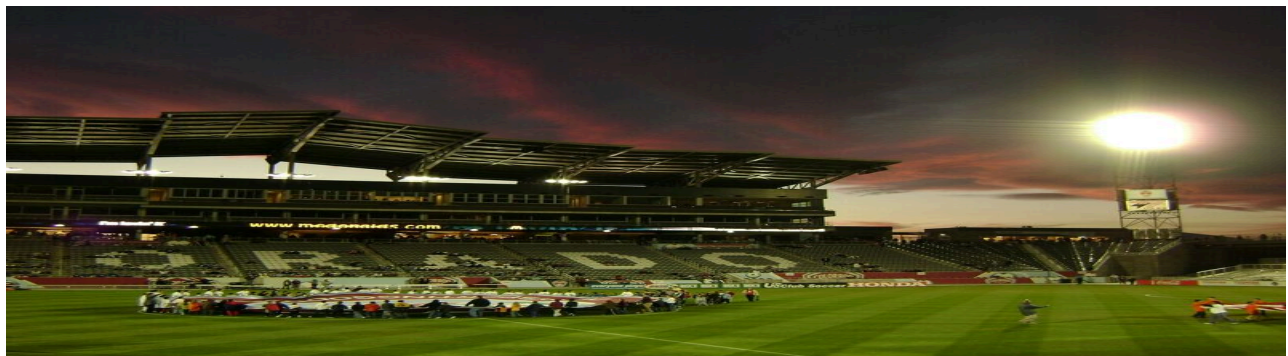
The Impact Fee Fund accounts for the City's Parks/Open Space Impact Fee, Transportation Impact Fee and Drainage Impact Fee. The total revenues are budgeted to cover reimbursement payments to developers or special metropolitan districts for their cost of constructing certain public improvements. The Road Impact Fee Fund is designated for reimbursement of arterial road costs under the developer agreements. More detailed information about the Impact Fee Fund can be found on page 164.

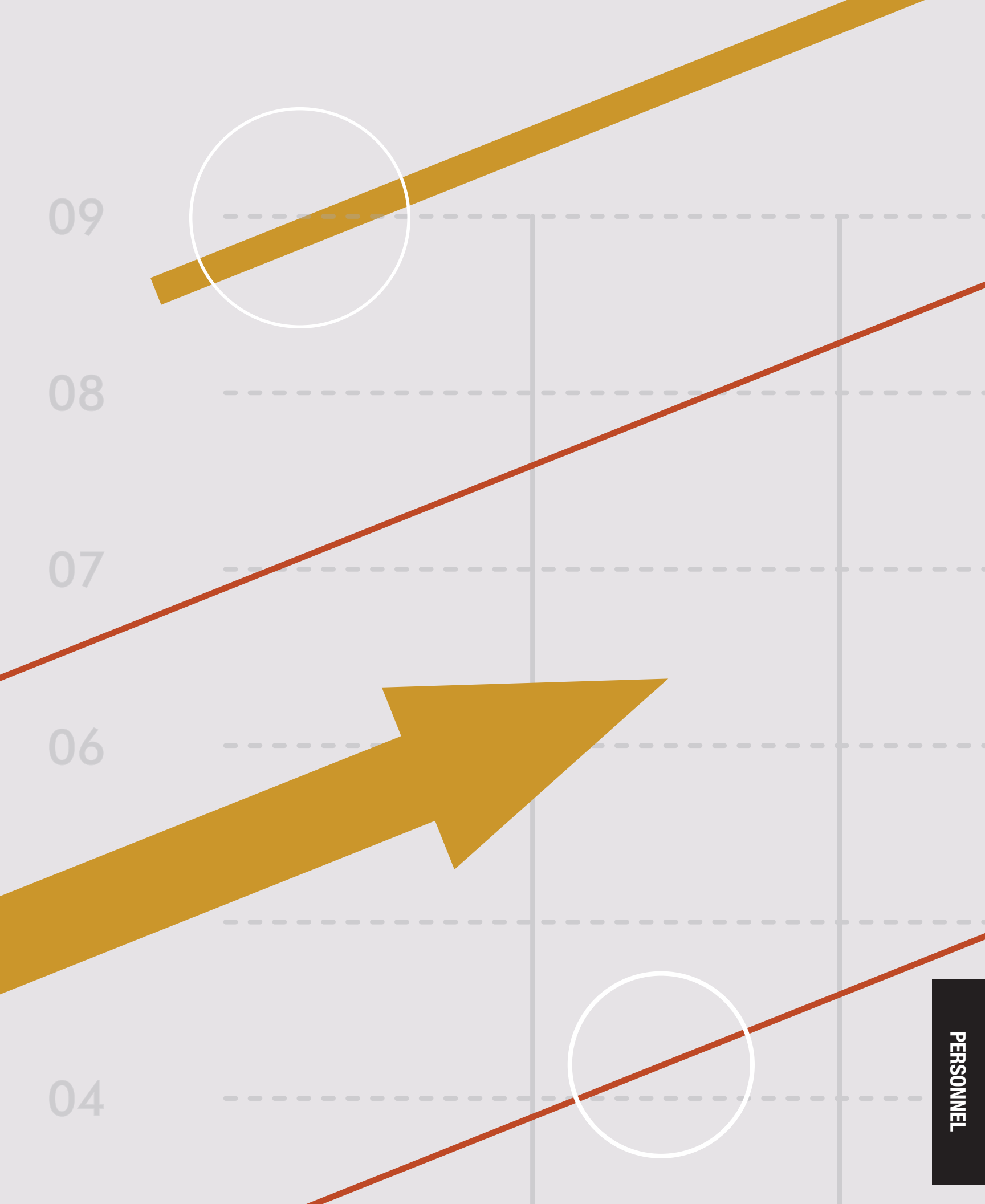
ENTERPRISE FUNDS

Solid Waste Management

On February 16, 1999, the City Council enacted Ordinance Number 1271 to establish the Solid Waste Management Enterprise Fund. All operations, maintenance and activities of the Enterprise shall be conducted as a City-owned business in such a manner to continue to qualify as an Enterprise. The City Council constitutes the governing body of the Enterprise. The Enterprise does not have the power to levy or assess any tax nor shall it accept or receive any grants from any Colorado or local government to the extent prohibited to maintain the Enterprise status.

This fund is financed with a service charge of five percent (5%) of the disposal fees assessed against users of the solid waste disposal sites and facilities in the City. Expenditures are restricted to managing the impacts of the solid waste landfill operation. Therefore, capital expenditures are limited to the construction and maintenance of road and bridge access to and from solid waste disposal sites and facilities in the City. The money may also be spent for inspections, rectifying environmental problems or removal of litter generated by waste disposal sites and facilities, staff support and overhead and other costs related to solid waste disposal sites and facilities.





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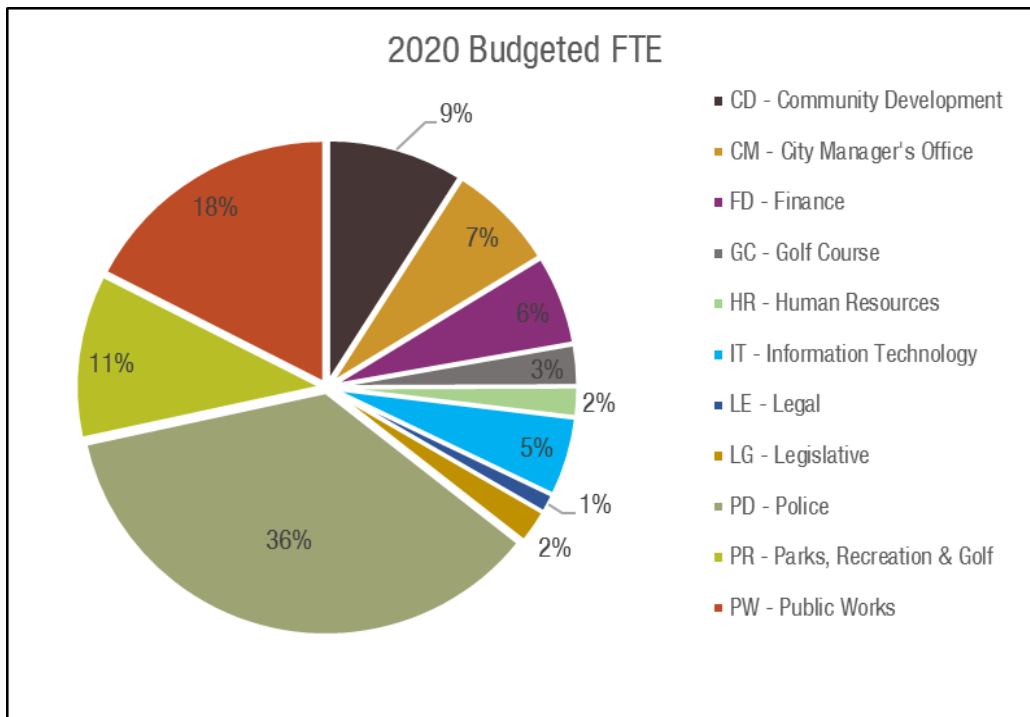
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PERSONNEL

PERSONNEL

HUMAN RESOURCES OVERVIEW

	2018 ACTUAL	2019 ADOPTED	2020 BUDGET
CD - Community Development	34	36	36
CM - City Manager's Office	21	21	29
FD - Finance	30	30	24
GC - Golf Course	9	11	11
HR - Human Resources	8	8	8
IT - Information Technology	18	18	21
LE - Legal	4	5	5
LG - Legislative	9	9	9
PD - Police	129	136	144
PR - Parks, Recreation & Golf	45	61	44
PW - Public Works	49	52	70
Totals	354	387	401



2020 APPROVED NEW POSITIONS - FTE VARIANCE DESCRIPTION

Several new positions were added during the 2020 Budget Cycle. They are: Two Administrative Specialists, a CSO supervisor, two CSO officers, an Investigative Technician, and Two Marshals all in Public Safety. Two GIS technicians, and a Service Desk Analyst in Information Technology. As well as three Management Analysts in City Manager's Office.

PERSONNEL

2020 COMPENSATION AND STAFFING OVERVIEW

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

The City uses widely recognized surveys to establish the competitive level of compensation for our positions. The city's pay table is structured per position in individual pay ranges. Each full time position has its own set pay range with a minimum, average market salary (midpoint) and maximum. To remain competitive with the market, the midpoint of each range is determined by the average market salary of similar positions paid by other private and public organizations in the Denver Metropolitan area and determined through an annual salary benchmark review. The 2020 compensation plan is formatted to adhere to the union's contract by which non-FOP employees will be eligible for the following increase based on individual performance evaluation rating:

Level 1 (lowest): 0%
Level 2: 0.5-1.0%, at management discretion
Level 3: 3.0-3.25%, at management discretion
Level 4: 3.5-3.75%, at management discretion
Level 5 (highest): 3.75-5.5%, at management

COMPENSATION PLAN

Provisions of the revised compensation plan concept include the following:

General Information

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

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

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

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

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

Performance Evaluation System

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

Fringe Benefit Program

The City provides a comprehensive fringe benefits package to City employees including employee health insurance, dental insurance, retirement plan contributions, life insurance and disability coverage. Other employee related costs include workers' compensation, unemployment insurance; employee assisted housing program, employee computer loan program, and employee assistance program, enhanced training program, Social Security and Medicare, general leave and paid holidays.

Outlined below are the major components of the City's fringe benefits program and their impact on the 2020 Budget:

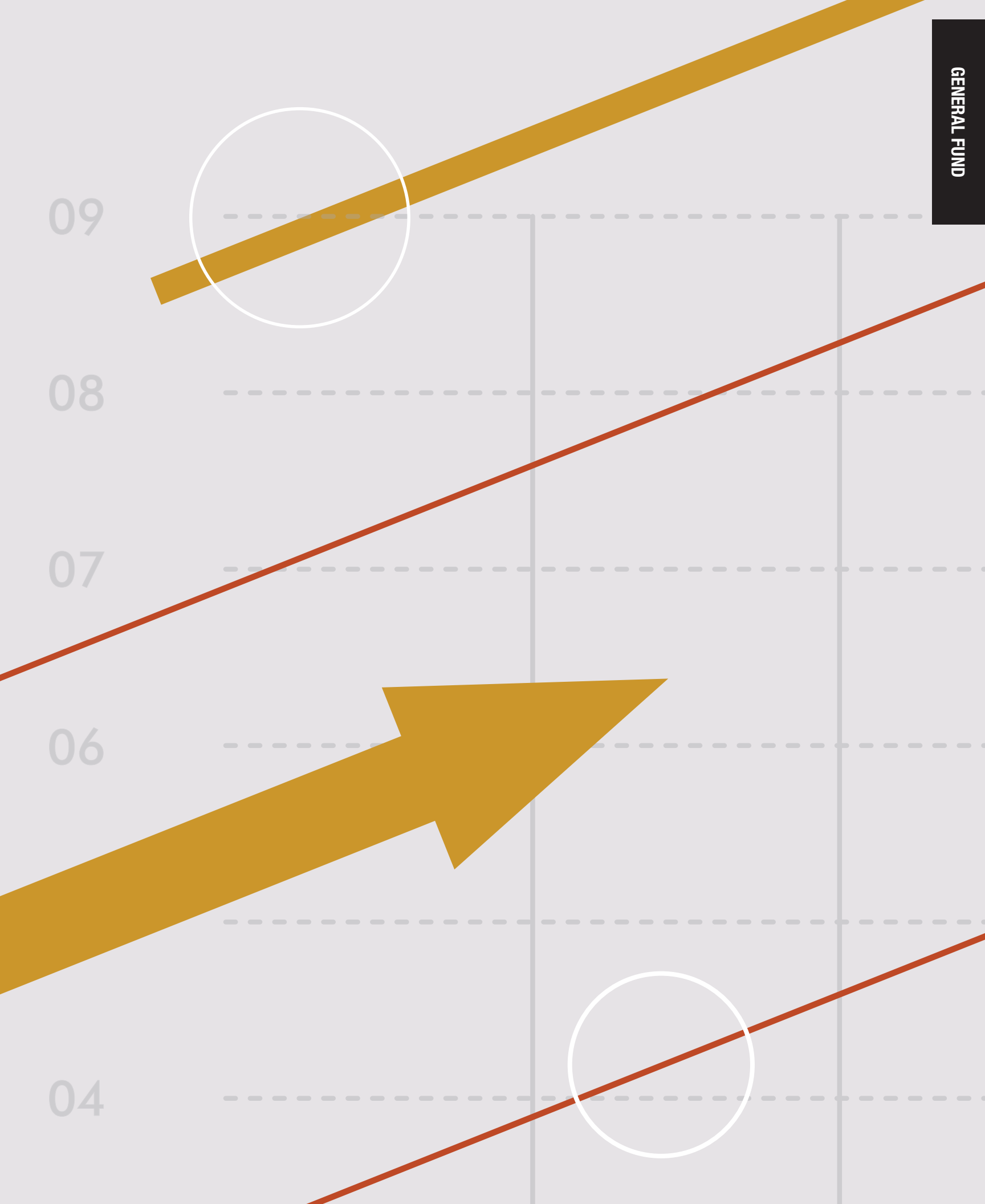
- **Health Insurance.** The City's medical provider is United Healthcare (UHC). The City is committed to offering our employees greater choices in doctors, pharmacies and plans, while positioning the city in the long-term to make better choices about benefits packages that meet our employees' needs.
- **Dental Insurance.** The City continues to offer dental insurance for 2020 through Delta Dental. This year no RFP was conducted as Delta Dental's renewal rates have no increases. As in past years, the dental insurance rates are established in accordance with FOP and AFSCME contracts.
- **Retiree Health Insurance Trust.** Council authorized establishment of the Retiree Health Insurance Trust and it will be funded over 15 years starting in 2007. If there are windfall tax receipts, it may be funded in less than 15 years. As per Resolution 2006-40, new employees hired as of July 1, 2006 will not be included in the Retiree Health Insurance Trust.
- **Retirement Plan Contribution.** The City contributes 6% of each general and professional employee's salary, along with the employee match of 6%, to the City's retirement plans under ICMA. Under the collective bargaining agreement, the sworn members of the collective bargaining agreement will receive a 10% matching contribution from the City, plus the employee's contribution of 10%, to the retirement plan. New for 2018, the City offered a 457 retirement plan contribution match of 50% of the employee's contribution up to a maximum of 2% (for all non-FOP employees).
- **Workers' Compensation.** The City's Workers' Compensation premium for 2020 is \$600,000. Increases are based on the increase in payroll, increases in higher-rated job classes (especially police officers and maintenance workers), and the workers' compensation claims filed.
- **Employee Assisted Housing Program.** The Employee Assisted Housing Program is a popular program. The program provides financial assistance to employees of up to \$10,000 in down payment assistance or closing costs

PERSONNEL

for homes purchased in Commerce City. The employee receives a loan from the City, which is “forgiven” over 6 to 10 years of continued employment with the City. This program will continue for 2020.

- Employee Computer Loan Program. The City will continue to provide an employee home computer purchase program for 2020. The purpose of the program is to increase computer literacy for all employees, resulting in higher use of technology and added productivity.

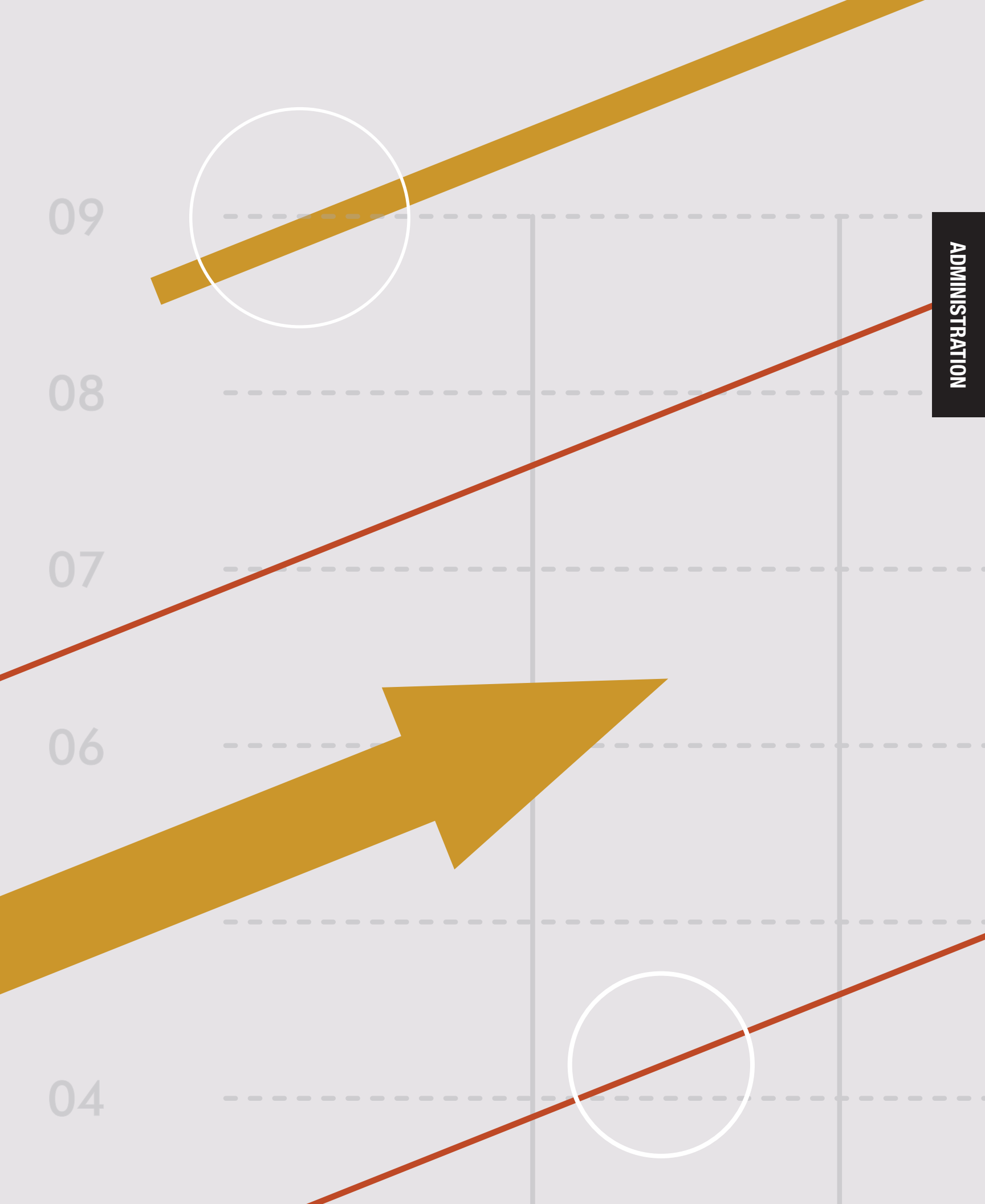




GENERAL FUND

GENERAL FUND CHART

	<u>2018 Actual</u>	<u>2019 Adopted</u>	<u>2020 Budget</u>
Beginning Fund Balance			
Restricted/unrestricted pooled cash and investments	\$ 63,837,209	\$ 72,106,183	\$ 72,106,183
Revenues			
Taxes	74,972,172	69,842,153	77,491,286
Licenses and permits	3,805,296	2,719,565	3,428,230
Intergovernmental	3,125,032	2,600,879	3,044,575
Charges for services	11,226,997	8,367,510	9,353,618
Fines and forfeits	1,596,400	1,332,598	1,508,118
Investment earnings	899,658	418,732	707,707
Miscellaneous	263,369	130,268	186,517
Transfers In			
General Fund- Fund Balance	-	-	589,079
2K Fund Balance	-	-	7,640,873
Water Rights Acquisition Fund	530,831	530,831	530,831
2K Allocation	-	837,995	925,541
Fleet Fund	1,200,000	-	-
Total Revenues	97,619,755	86,780,531	105,406,375
Expenditures			
Primary Government	62,332,558	69,717,944	78,179,767
Transfers Out			
General Fund - Fund Balance	-	446,542	-
General Fund - Fund Balance - 2K	-	1,331,923	-
CIPP Fund	16,497,368	4,926,402	16,145,521
Fleet Management Fund	17,302	-	-
Information Technology Fund	64,568	-	-
Facility Management Fund	173,393	-	500,000
Commerce City Housing Authority	60,000	60,000	60,000
Elected Officials Retirement Fund	44,160	51,360	51,360
Debt Service Fund	2,872,543	2,956,072	2,958,639
Debt Service Fund - 2K	7,205,888	7,207,288	7,428,088
URA Fund (Derby Catalyst Program)	83,000	83,000	83,000
Total Expenditures	89,350,780	86,780,531	105,406,375
Ending Fund Balance			
Nonspendable fund balance	272,485	272,485	272,485
Restricted - emergency reserve fund	2,874,913	2,874,913	2,874,913
Restricted - capital outlay and operations	15,685,379	15,685,379	15,685,379
Unassigned fund balance	53,273,405	53,273,405	53,273,405
Total Ending Fund Balance	\$ 72,106,183	\$ 72,106,183	\$ 72,106,183



ADMINISTRATION

LEGISLATIVE

LEGAL

CITY MANAGER

CITY CLERK

ECONOMIC DEVELOPMENT

COMMUNITY RELATIONS

MUNICIPAL COURT



ADMINISTRATION

DEPARTMENT OVERVIEW

2020 Budget	
City Manager	\$ 4,253,861
Municipal Court	\$ 505,475
City Clerk	\$ 404,606
Community Relations	\$ 992,419
City Manager	\$ 1,485,886
Economic Development	\$ 865,475
Legal	\$ 1,065,395
City Attorney	\$ 809,820
Legal Services	\$ 255,575
Legislative	\$ 675,598
Legislative	\$ 675,598
Total	\$ 5,994,854



ADMINISTRATION

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Revenue	\$1,632,492
Total Expenditures	\$5,994,854
Fund Balance	\$0
General Fund Cost	\$4,362,362
% Funded by General Fund	73%
Total FTE	43

ORGANIZATION

Brian McBroom, City Manager

Roger Tinklenberg, Deputy City Manager

Troy Smith, Deputy City Manager

DESCRIPTION

Under general policy direction of the City Council, the City Manager functions as the Administrative 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, strategic, operational, technical and analytical support functions for the City Council.

The Administration Department 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.

Other duties include providing policy recommendation to the City Council pertaining to the numerous and diverse statutory regulations in regard to City policies, procedures, ordinances and state statutes, and to complete all necessary requirements as required by law.

WORK PLAN PERFORMANCE MEASURES

Outcome: **Balanced Mix of Land Uses**

- Market development opportunities in the City to at least 10 commercial and/or industrial developers by December 31, 2020.
- Work with at least six existing landowners by December 31, 2020 to help get their commercial, mixed-use and/or industrial properties more market ready.

Outcome: **Location of Choice for Primary Employers**

- Work with at least 80 companies or their representatives--including retailers--to evaluate the City as a new business location by December 31, 2020.

ADMINISTRATION

- Connect at least 20 entrepreneurs and/or small businesses with relevant programs and services by December 31, 2020.
- Recognize and/or meet with at least 20 existing primary employers by December 31, 2020 in support of business retention and expansion efforts.
- Work with the other Regional Aerotropolis Committee (ARC) members to implement a targeted Aerotropolis marketing and business development campaign based on recommendations from the ACC and marketing consultants.
- Update the City's Economic Development Strategic Plan in conjunction with other City Departments working on citywide plan updates by December 31, 2020.

Outcome: Efficient and Effective Business Processes

- Complete a process evaluation of three specialty licenses by December 31, 2020.
- Complete procurement for document shredding program by December 31, 2020.
- Create a comprehensive approach for approved agenda items by December 31, 2020.

Outcome: Sense of Historic and Cultural Significance

- Identify and protect the City's historic resources.
- Increase the City's public art collection by adding one new selection of artwork by December 31, 2020.
- Create a cultural master plan for the city, in alignment with the Artfully Adams County Plan by March 31, 2020.
- Provide quality and responsive city services within 95% of the stated service level standard.

Outcome: Accessible, Reliable, and Transparent Information

- Increase how residents receive city information through established communication channels by 2% by December 31, 2020.
- Increase satisfaction on how the city communicates with residents by 2% by December 31, 2020.
- Increase citizen participation with City Council community engagement events within the City by 2% by December 31, 2020.
- Provide quality and responsive city services within 95% of the stated service level standard.

Outcome: Participatory and Inclusive Community

- Maintain an 11% vacancy rate for council-appointed boards, commissions, and committee enrollment by December 31, 2020.
- Secure a reach of 750 individuals with 85% of social media posts by December 31, 2020.
- Increase the sense of community within the city by 2% by December 31, 2020.
- Maintain a 95% availability rate for Spanish-language city informational materials produced by the Community Relations division by December 31, 2020.

ADMINISTRATION

- Update Youth Commission Programs and activities to reflect current desired outcomes by December 31, 2020.
- Create an older/active Adult Master Plan that identifies how the city will cohesively address population issues by March 31, 2020.
- Provide quality and responsive city services within 95% of the stated service level standard.

ADOPTED BUDGET:

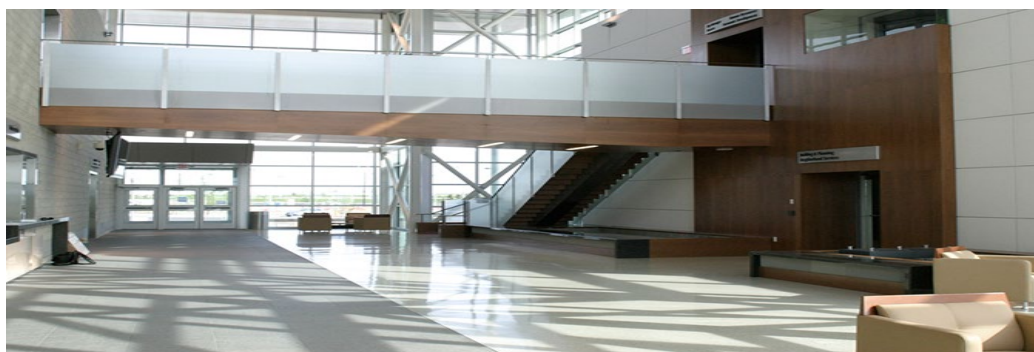
On November 4th, City Council approved a budget of \$5,994,854 for the Administration Department. This represents an increase of \$985,127 (20%) from the FY 2019 Adopted Budget.

This increase is associated with negotiated employee compensation and benefits changes due to take effect FY 2020, the reorganization of the Municipal Court into Administration, plus the addition of new staff. Administration added three new Management Analysts, plus the six Municipal Court employees to raise the FTE count to 43.

DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

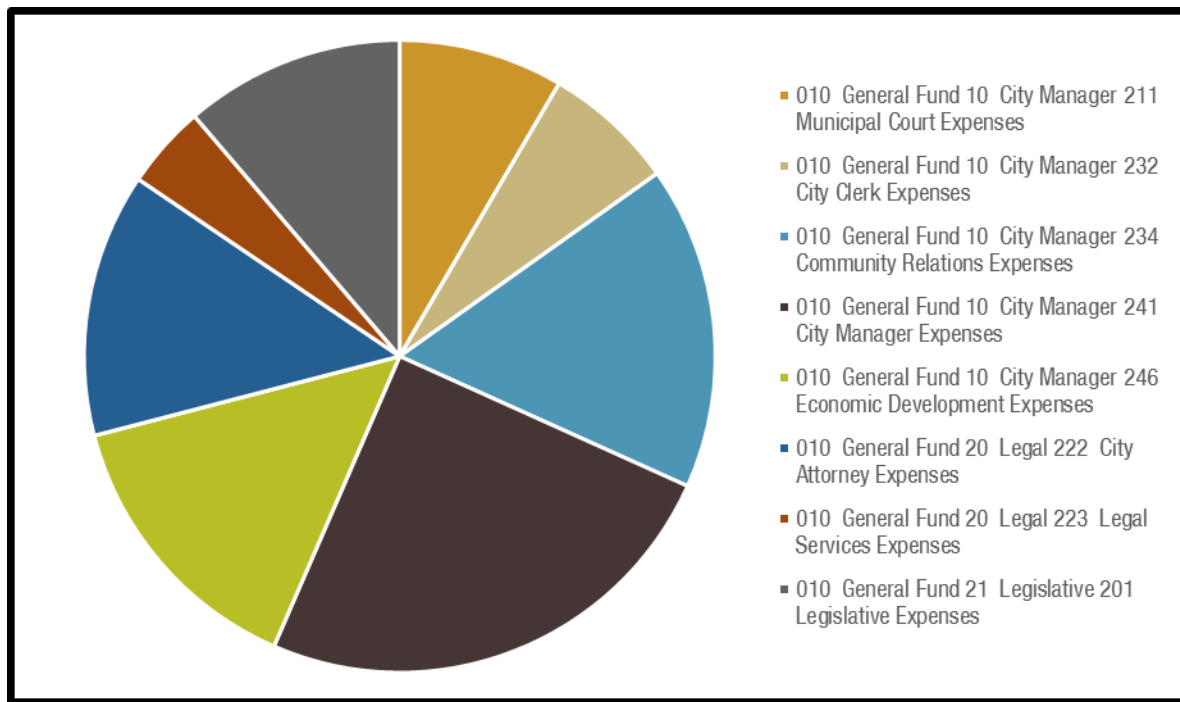
The following table details Revenue, Expenditures, changes in fund balance and General Fund costs by category for the prior fiscal year, the Adopted budget of current year, financials for the current year, and the Adopted budget for current budget year:

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Revenue				
City Clerk	\$ 354,911	\$ 460,159	\$ 357,519	\$ 441,222
Community Relations	\$ 3,519	\$ 3,738	\$ 3,215	\$ 3,723
Municipal Court	\$ -	\$ -	\$ -	\$ 1,187,547
Total Revenue	\$ 358,430	\$ 463,897	\$ 360,734	\$ 1,632,492
Expenditures				
Personnel Services	\$ 2,712,313	\$ 2,887,045	\$ 2,020,929	\$ 3,434,818
Materials and Supplies	\$ 20,353	\$ 37,124	\$ 19,287	\$ 42,624
Services and Charges	\$ 1,962,674	\$ 2,085,558	\$ 1,445,887	\$ 2,517,412
Total Expenditures	\$ 4,695,341	\$ 5,009,727	\$ 3,486,103	\$ 5,994,854
General Fund Cost	\$ 4,336,911	\$ 4,545,830	\$ 3,125,369	\$ 4,362,362

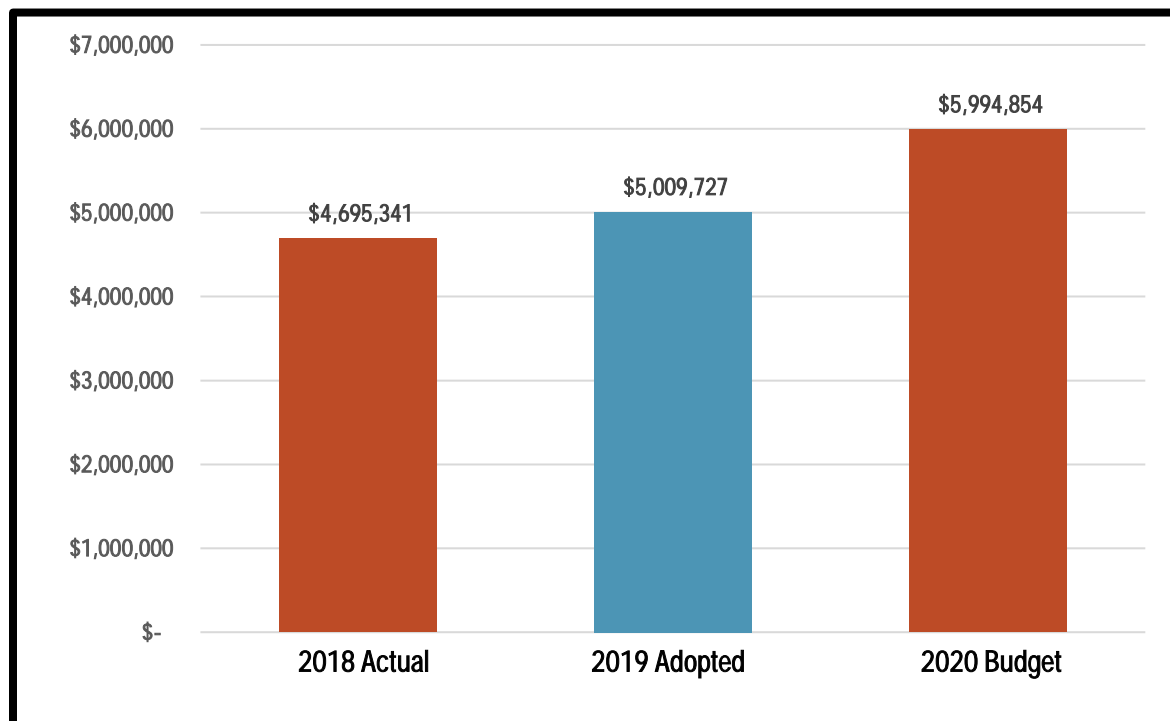


ADMINISTRATION

ADOPTED EXPENDITURES BY DIVISION



DEPARTMENT EXPENDITURE SUMMARY



ADMINISTRATION

LEGISLATIVE

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$675,598
Total FTE	9

DESCRIPTION

The City Council serves as the legislative and governing body of the City and has the responsibility for establishing City policies, goals and enacting law. The City Council has the authority to adopt ordinances, resolutions and policies as needed to conduct the business of the City. The City Council may, by ordinance, enter into contracts or intergovernmental agreements with other governmental entities to furnish or receive services or provide for cooperative delivery. The City Council annually appropriates from anticipated and available revenues, the monies to conduct the business of the City. 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.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$675,598 for the Legislative Division. This represents an increase of \$33,207 (5%) from the FY 2019 Adopted Budget.

This increase is primarily associated with negotiated employee compensation and benefits changes due to take effect FY 2020 and a small increase in outside services.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Legislative	\$ 588,433	\$ 642,391	\$ 523,546	\$ 675,598
Total Expenditures	\$ 588,433	\$ 642,391	\$ 523,546	\$ 675,598

ADMINISTRATION

LEGAL

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,065,395
Total FTE	5

DESCRIPTION

The City Attorney's Office provides legal support to the City, through the City Council, City officials, and all City staff in matters relating to their official duties. The functions of the City Attorney's Office include City Council governance matters, municipal prosecution, representation of the City in court and administrative proceedings, drafting laws and policies, negotiating and preparing contracts, and providing legal advice relating to the broad and varied issues that arise from municipal operations. The City Attorney's Office reports directly to the City Council and is an independent department of the City.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$1,065,395 for the Legal Division. This represents an increase of \$8,296 (1%) from the FY 2019 Adopted Budget.

This increase is associated with negotiated employee compensation, benefits changes due to take effect FY 2020. FTE count remained the same for 2020.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
City Attorney	\$ 653,043	\$ 801,524	\$ 576,484	\$ 809,820
Legal Services	\$ 134,570	\$ 255,575	\$ 107,466	\$ 255,575
Total Expenditures	\$ 787,613	\$ 1,057,099	\$ 683,950	\$ 1,065,395

ADMINISTRATION

CITY MANAGER

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,485,886
Total FTE	8

DESCRIPTION

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. 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.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$1,485,886 for the City Manager's Division. This represents a increase of \$113,223 (8%) from the FY 2019 Adopted Budget.

This increase is associated with negotiated employee compensation, benefits changes due to take effect FY 2020. There was also the addition of a new Management Analyst to increase the FTE count by one.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
City Manager	\$ 1,386,573	\$ 1,372,653	\$ 957,783	\$ 1,485,886
Total Expenditures	\$ 1,386,573	\$ 1,372,653	\$ 957,783	\$ 1,485,886

ADMINISTRATION

CITY CLERK

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$404,606
Total FTE	4

DESCRIPTION

The City Clerk's division, under general policy direction of a Deputy City Manager, is organized into three functional areas: elections, legislative, and administrative. The division also serves as a passport acceptance facility for the U.S. Department of State.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$404,606 for the City Clerk's Division. This represents a decrease of \$11,964 (-3%) from the FY 2019 Adopted Budget.

This decrease is associated with 2020 not being an election year and not having those associated expenses. Plus there was a decrease in computer allocation from 2019. This was offset partially by some increases in salaries and benefits.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
City Clerk	\$ 430,242	\$ 416,300	\$ 316,162	\$ 404,606
Total Expenditures	\$ 430,242	\$ 416,300	\$ 316,162	\$ 404,606

ADMINISTRATION

ECONOMIC DEVELOPMENT

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$865,475
Total FTE	4

DESCRIPTION

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. The division also works to diversify the City's revenues, increase the generation of Sales and Use Taxes and help brand Commerce City as a preferred business location. The Division is responsible for the City's Business Incentive Program and manages programs and services offered at the Commerce City Small Business Resource Center. The City's Economic Development Division is part of the City Manager's Office.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$865,475 for the Economic Development Division. This represents an increase of \$320,846 (37%) from the FY 2019 Adopted Budget.

This division has a large increase from the 2019 level. This was due to two large budget enhancements that were approved: the next phase of Aerotropolis and some restaurant business incentives. This along with an increase in salaries and benefits are responsible for the change. FTE's remained the same.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Economic Development	\$ 473,539	\$ 544,629	\$ 382,750	\$ 865,475
Total Expenditures	\$ 473,539	\$ 544,629	\$ 382,750	\$ 865,475

ADMINISTRATION

COMMUNITY RELATIONS

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$992,419
Total FTE	7

DESCRIPTION

The Community Relations Division provides public information, communications, marketing, community relations services for external and internal audiences citywide. The division's goal is to engage the public to encourage community involvement, communication and to build trust.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$992,419 for the Community Relations Division. This represents an increase of \$15,764 (2%) from the FY 2019 Adopted Budget.

This increase is associated with negotiated employee compensation and benefits changes due to take effect FY 2020. FTE's remained the same.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Community Relations	\$ 864,364	\$ 976,655	\$ 621,897	\$ 992,419
Total Expenditures	\$ 864,364	\$ 976,655	\$ 621,897	\$ 992,419

ADMINISTRATION

MUNICIPAL COURT

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$505,475
Total FTE	6

DESCRIPTION

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. For the budget year 2020 Court has been reorganized and will now operate as a part of City Manager's Office.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

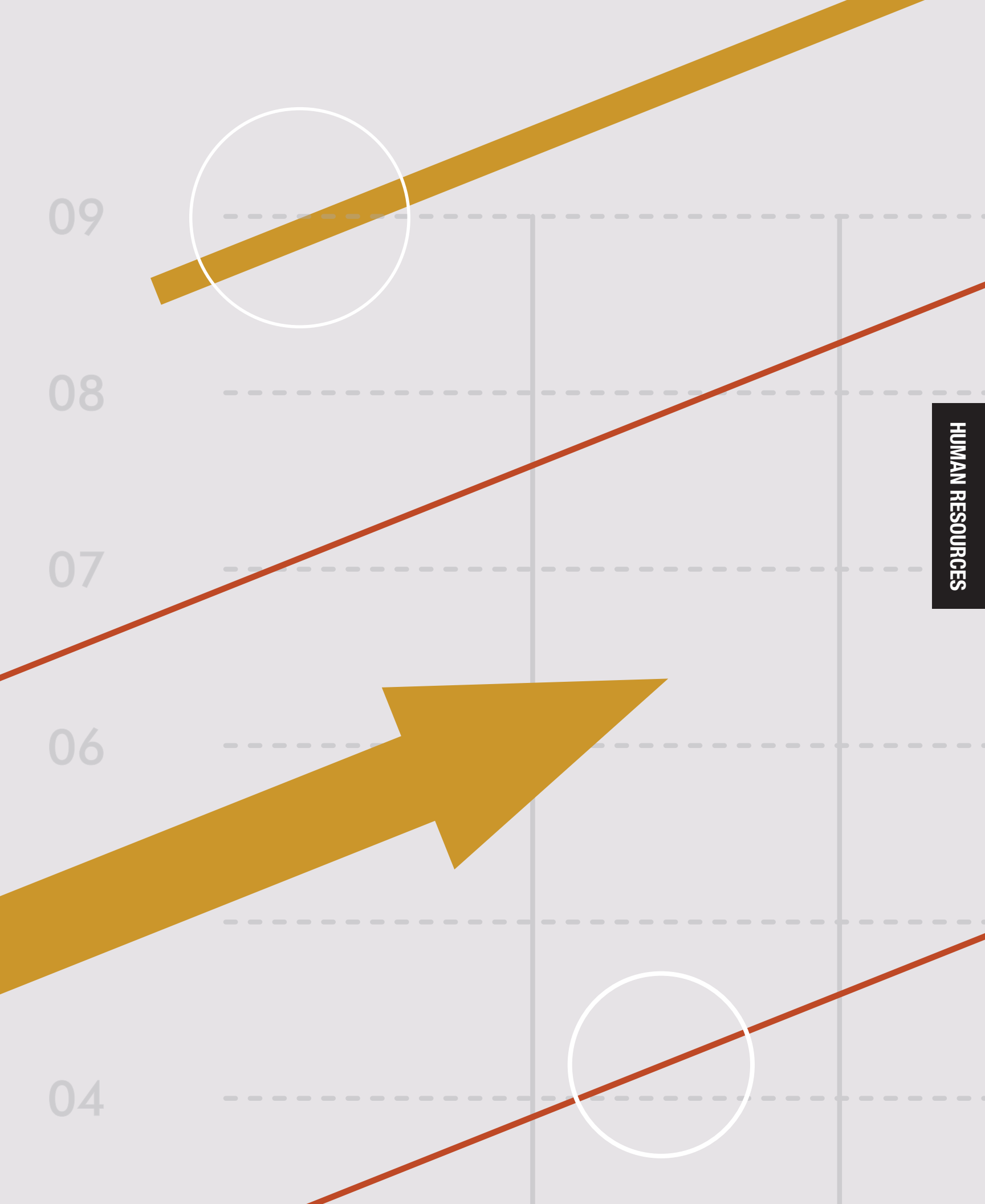
On November 4th, City Council approved a budget of \$505,475 for the Municipal Court Division. This represents a decrease of \$16,839 (-3%) from the FY 2019 Adopted Budget.

This decrease is associated with a drop in some salary and benefit line items due to long time employees leaving the City. FTE's remained the same.

Note: The historical information from Court was from the previous organization where Court reported to the Director of Finance.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Municipal Court	\$ 488,954	\$ 522,314	\$ 415,765	\$ 505,475
Total Expenditures	\$ 488,954	\$ 522,314	\$ 415,765	\$ 505,475



HUMAN RESOURCES

HUMAN RESOURCES ADMINISTRATION
RISK MANAGEMENT
ORGANIZATIONAL DEVELOPMENT



HUMAN RESOURCES

DEPARTMENT OVERVIEW

2020 Budget	
Human Resources	\$ 1,175,311
Human Resources	\$ 985,587
Risk Management	\$ 143,274
Organizational Development	\$ 46,450
Total	\$ 1,175,311



HUMAN RESOURCES

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Revenue	\$0
Total Expenditures	\$1,175,311
Fund Balance	\$0
General Fund Cost	\$1,175,311
% Funded by General Fund	100%
Total FTE	8

DESCRIPTION

In today's competitive marketplace, pay and benefits are not enough to attract and retain quality employees. According to a research study, intrinsic rewards such as the challenge of the job, the vision and leadership of the company's management, and the opportunities to grow and learn, have a more significant impact on retention. The Human Resources Department is a strategic partner responsible for preparing and adapting the organization for the fluid transition through change.



HUMAN RESOURCES

WORK PLAN PERFORMANCE MEASURES

Outcome: **Be an employer of choice**

- Maintain full-time employee vacancies under 11% by providing: customer service focused recruitment, hiring and onboarding; comprehensive performance management system; investment in employee development through coaching and training and development programs and ensure a competitive Total Rewards Program.
- Provide quality assurance by maintaining 100% compliance with State and Federal Employment Law and City Policy related to leave management, record management, and benefit administration.
- Provide quality and responsive city services within 95% of the stated service level standard.

Outcome: **A healthy and safe workforce**

- Maintain Workers Compensation Experienced Modification Rating (EMod) \leq 1.0 by December 31, 2020.
- Provide quality and responsive city services within 95% of the stated service level standard.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$1,175,311 for the Human Resources Department. This represents an increase of \$41,817 (4%) from the FY 2019 Adopted Budget.

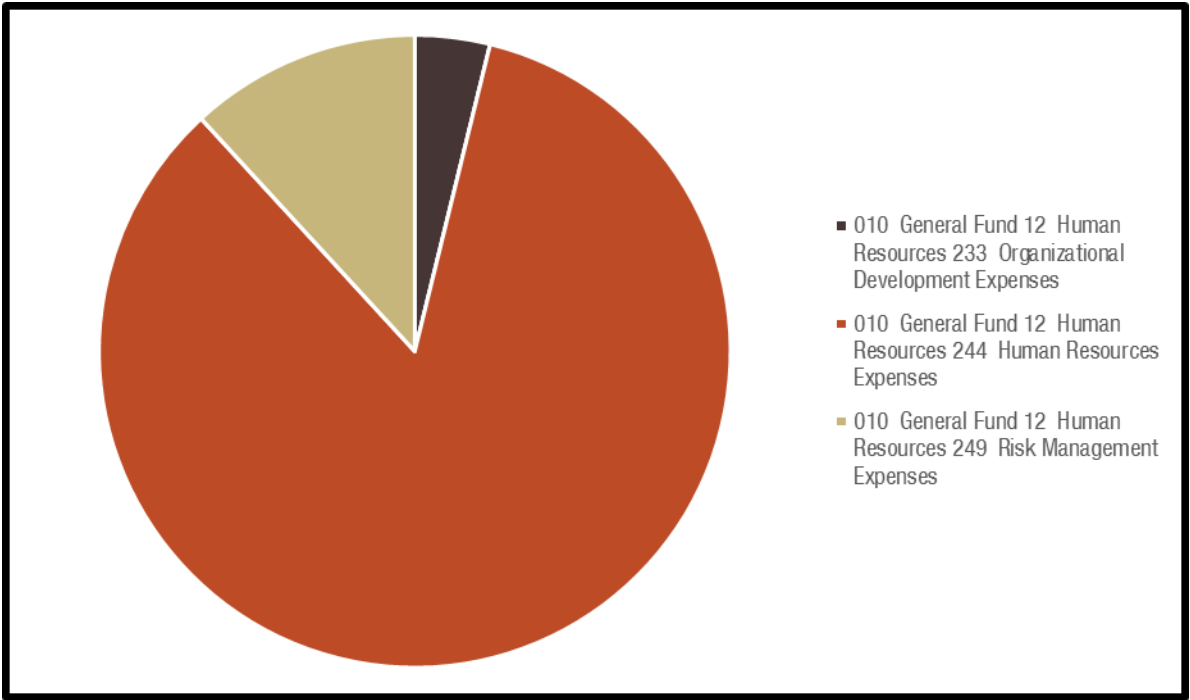
This increase is primarily associated with negotiated employee compensation and benefits changes due to take effect FY 2020 along with several budget enhancements. These include funds to review all the City's policies, a police specific Employee Assistance Program, and a recruitment subscription service. Human Resources maintained their FTE level from 2019.

DEPARTMENT REVENUE AND EXPENDITURES SUMMARY

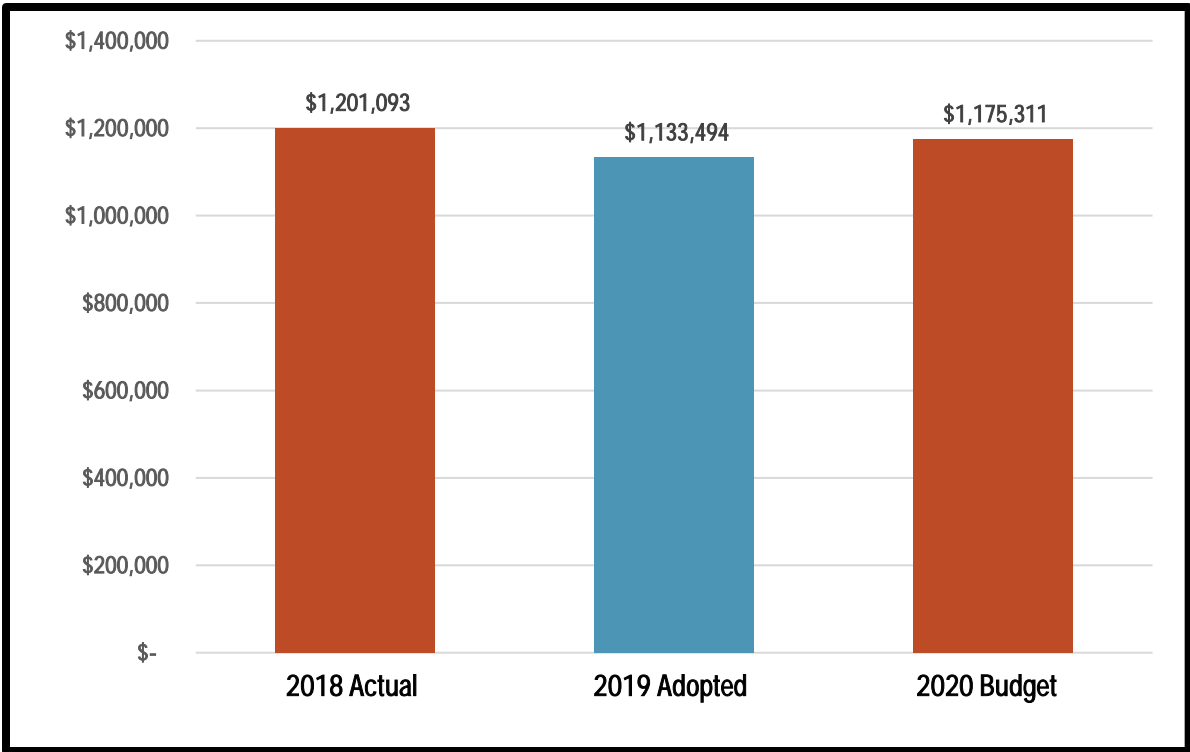
Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Revenue				
Human Resources	\$ (258)	\$ -	\$ 80	\$ -
Total Revenue	\$ (258)	\$ -	\$ 80	\$ -
Expenditures				
Personnel Services	\$ 685,517	\$ 678,032	\$ 444,502	\$ 654,982
Materials and Supplies	\$ 5,571	\$ 4,771	\$ 2,063	\$ 4,771
Services and Charges	\$ 510,005	\$ 450,691	\$ 343,491	\$ 515,558
Total Expenditures	\$ 1,201,093	\$ 1,133,494	\$ 790,055	\$ 1,175,311
General Fund Cost	\$ 1,201,351	\$ 1,133,494	\$ 789,975	\$ 1,175,311

HUMAN RESOURCES

ADOPTED EXPENDITURES BY DIVISION



DEPARTMENT EXPENDITURE HISTORY



HUMAN RESOURCES

HUMAN RESOURCES ADMINISTRATION

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$985,587
Total FTE	7

DESCRIPTION

Under the administrative direction of the Director of Human Resources, the Human Resources Department is positioned to be a strategic partner with the City's Departments, managers, employees and citizens. The department provides a wide range of comprehensive services to include planning, budgeting, allocating and utilizing resources effectively, continuously searching for proactive ways to improve and evolve the organization, administer the recruitment and pre-employment process for new hire selection, active in employee and labor relations, communication, and organizational health, administers the performance management systems, full scope of employee services, creation and marketing of HR programs and services, review and implementation of multi-option benefit plans (Health, Dental, Vision, EAP, 401, 457, COBRA/HIPAA, FMLA, STD, LTD, Flex, Workers' Compensation, Wellness Program, Continual Education administration), training, internal and external customer service to create a unified, involved and informed community/employees. Human Resources has the primary responsibility for ensuring the City meets Federal, State and Local Laws, the identification and administration of the comprehensive employee benefits plans, Americans with Disabilities Act coordination and employee relations.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$985,587 for the Human Resources Administration Division. This represents an increase of \$25,715 (3%) from the FY 2019 Adopted Budget.

This increase is associated with negotiated employee compensation and benefits changes due to take effect FY 2020 plus the addition of several budget enhancements to increase service levels.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Human Resources	\$ 993,996	\$ 959,872	\$ 690,243	\$ 985,587
Total Expenditures	\$ 993,996	\$ 959,872	\$ 690,243	\$ 985,587

HUMAN RESOURCES

RISK MANAGEMENT

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$143,274
Total FTE	1

DESCRIPTION

The Risk Management Division is responsible for minimizing the City's risk to both employees and the organization itself. It puts forth programs that help City employees be aware of health and safety risks wherever they may work. They helped create the City's "Safety Never Sleeps" motto and work to lower insurance premiums and workers comp claims.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$143,274 for the Risk Management Division. This represents an increase of \$13,102 (10%) from the FY 2019 Adopted Budget.



This increase is associated with negotiated employee compensation and benefits changes due to take effect FY 2020 along with a budget enhancement for a new Police Department Risk Incentive Program.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Risk Management	\$ 158,785	\$ 130,172	\$ 86,651	\$ 143,274
Total Expenditures	\$ 158,785	\$ 130,172	\$ 86,651	\$ 143,274

HUMAN RESOURCES

ORGANIZATIONAL DEVELOPMENT

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$46,450
Total FTE	0

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$46,450 for the Organizational Development Division. This represents an increase of \$3,000 (6%) from the FY 2019 Adopted Budget.

This increase is associated with an increase in costs due to inflation.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Organizational Development	\$ 42,231	\$ 43,450	\$ 13,161	\$ 46,450
Total Expenditures	\$ 42,231	\$ 43,450	\$ 13,161	\$ 46,450

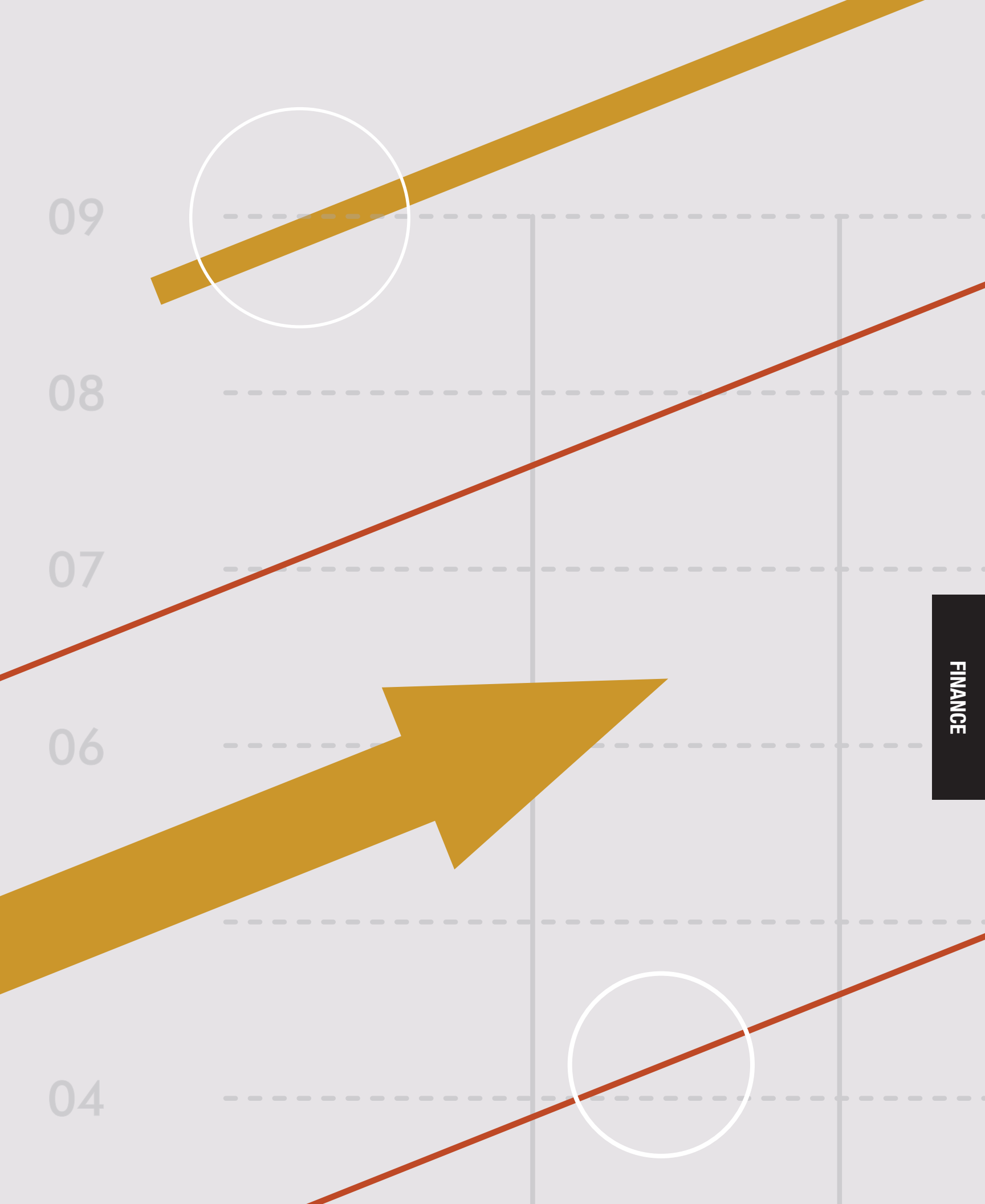
EMPLOYEE ASSISTED HOUSING

DIVISION BUDGET EXPLANATION

Employee Assisted Housing is not budgeted for as usage of the program is inconsistent. Below are the historical expenditures.

EMPLOYEE ASSISTED HOUSING

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Employee Assisted Housing	\$ 6,938	\$ 5,970	\$ -	\$ -
Total Expenditures	\$ 6,938	\$ 5,970	\$ -	\$ -



FINANCE

FINANCE

FINANCIAL PLANNING & BUDGETING

FINANCIAL SERVICES

TAX

INTERNAL SERVICES



FINANCE

DEPARTMENT OVERVIEW

2020 Budget	
Finance	\$ 13,067,523
Internal Services	\$ 10,432,920
Financial Services	\$ 1,033,457
Financial Planning & Budgeting	\$ 426,479
Tax	\$ 1,174,667
Total	\$ 13,067,523



FINANCE

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Revenue	\$0
Total Expenditures	\$13,067,523
Fund Balance	\$0
General Fund Cost	\$13,067,523
% Funded by General Fund	100%
Total FTE	24

DESCRIPTION

The Finance Department is made up of four divisions, Financial Planning and Budgeting, Financial Services, Tax, and Internal Services. Finance is responsible for the administration of all financial record-keeping and reporting functions required by the City Charter. The Finance Department provides responsive, professional and ethical administrative and fiscal services to meet the needs of the public, the City Council, and all departments of the City.

WORK PLAN PERFORMANCE MEASURES

Outcome: Financial Compliance and Stability

- Complete annual review/analysis of City Fees by December 31, 2020.
- Maintain or improve credit ratings on all debt issuances annually.
- Increase tax compliance awareness by providing tax payers educational opportunities, enhanced online resources/tools, and by directly engaging at least 3.5% of licensed businesses during 2020.
- Annually manage expenditures within 2% of the approved budget for each department.
- Obtain clean 2019 audit opinion by July 31, 2020. (Financial statements present fairly in all material respects of the government).
- Demonstrate compliance with the procurement policy by conducting an annual audit by December 31, 2020.

Outcome: Fair and Impartial Administration of Justice

- Provide all audited businesses resources that enable them to exercise options to resolve tax assessments, resulting in average protested audit resolution of less than 180 days from date of protest.
- Provide quality and responsive city services within 95% of the stated service level standard.

FINANCE

Outcome: Accessible, reliable, and Transparent Information

- Publish the 2021 Budget by December 31, 2020.
- Publish 2019 Comprehensive Annual Financial (CAFR) by July 31, 2020.
- Publish the 2020 Budget-At-A-Glance by December 31, 2019.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$13,067,523 for the Finance department. This represents an increase of \$36,434 (0%) from the FY 2019 Adopted Budget.

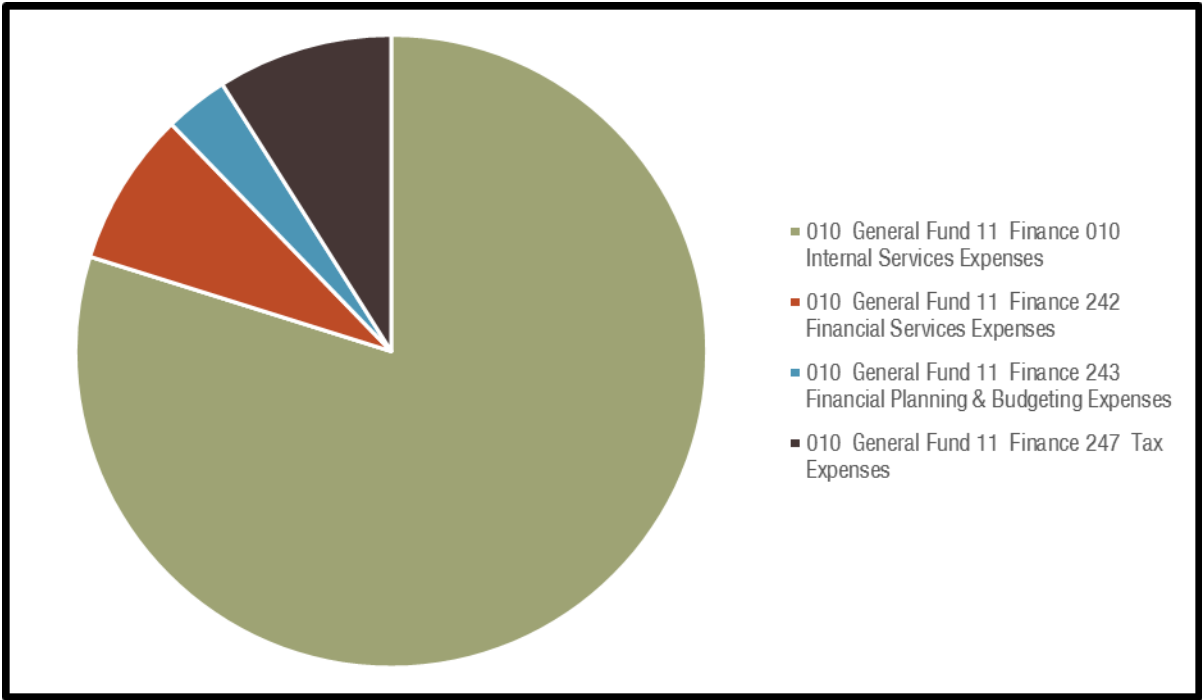
There were several reasons for this small increase. For budget year 2020 the Municipal court will report to the City Manager under Administration along with the associated expenses. That decrease was offset by some increases in benefits, and the changes to the employee compensation policy, increases to the City's contingency fund, increases in benefit costs, and an increase to the budget of the annual market adjustment. Finance's FTE count dropped to twenty-four with the Municipal Court reorganization.

DEPARTMENT REVENUE AND EXPENDITURES SUMMARY

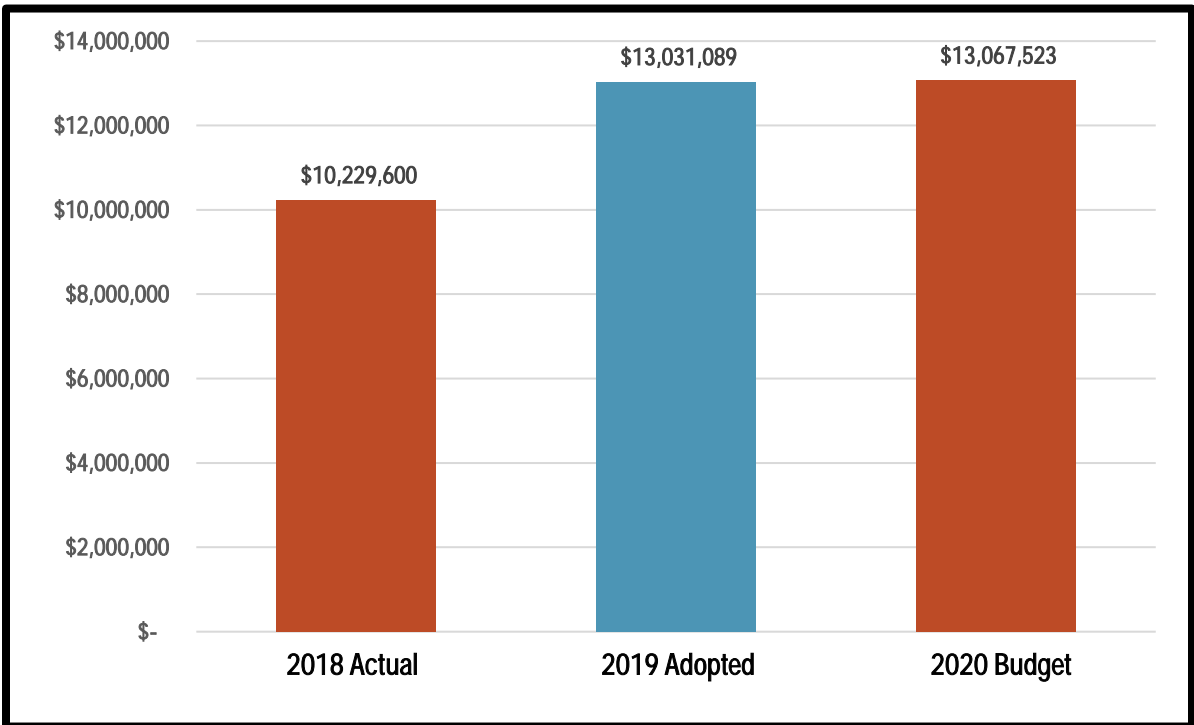
Category	2018 Actual		2019 Adopted		As of 9/30/19		2020 Budget	
Revenue								
Finance	\$	-	\$	-	\$	-	\$	-
Total Revenue	\$	-	\$	-	\$	-	\$	-
Expenditures								
Personnel Services	\$	1,898,074	\$	2,152,564	\$	1,479,840	\$	1,845,244
Materials and Supplies	\$	52,874	\$	40,152	\$	17,577	\$	34,652
Services and Charges	\$	8,278,652	\$	10,838,373	\$	6,547,997	\$	11,187,627
Total Expenditures	\$	10,229,600	\$	13,031,089	\$	8,045,414	\$	13,067,523
General Fund Cost	\$	10,229,600	\$	13,031,089	\$	8,045,414	\$	13,067,523

FINANCE

ADOPTED EXPENDITURES BY DIVISION



DEPARTMENT EXPENDITURE HISTORY



FINANCE

FINANCIAL PLANNING & BUDGETING

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$426,479
Total FTE	4

DESCRIPTION

The Finance Department is responsible for the administration of all financial record-keeping and reporting functions required by the City Charter. Finance is responsible for revenue forecasting, long-term financial planning, debt administration, investments, and coordinating the annual operating budget and five-year Capital Improvement Plan for the City.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$426,479 for the Financial Planning and Budgeting Division. This represents a decrease of \$2,431 (-1%) from the FY 2019 Adopted Budget.

This small decrease is associated with small decreases in the budgeted compensation and benefits to take effect FY 2020. FTE's remained the same.

DIVISION EXPENDITURE SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Financial Planning and Budgeting	\$ 360,178	\$ 428,910	\$ 283,718	\$ 426,479
Total Expenditures	\$ 360,178	\$ 428,910	\$ 283,718	\$ 426,479

FINANCE

FINANCIAL SERVICES

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,033,457
Total FTE	8

DESCRIPTION

The Financial Services Division is responsible for administration of all financial record-keeping and reporting functions required by the City Charter. Finance is responsible for payroll, accounts payable, pension and retirement administration, cash management, asset management, and grants.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$1,033,457 for the Financial Services Division. This represents a decrease of \$244,301 (-19%) from the FY 2019 Adopted Budget.

This decrease is associated with a large reduction of some outside services expenditures due to the completion of the 2K projects. FTE's remained the same.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Financial Services	\$ 1,851,343	\$ 1,277,758	\$ 984,020	\$ 1,033,457
Total Expenditures	\$ 1,851,343	\$ 1,277,758	\$ 984,020	\$ 1,033,457



FINANCE

TAX

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,174,667
Total FTE	12

DESCRIPTION

The Tax Division is responsible for Sales and Use Tax education, compliance, licensing, collection and enforcement. The Tax Division works in conjunction with City departments to ensure compliance with licensing and tax code requirements.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$1,174,667 for the Tax Division. This represents an increase of \$88,593 (8%) from the FY 2019 Adopted Budget.

This increase is associated an increase in employee compensation and benefits changes due to take effect FY 2020 along with increases in allocations for the new year. There were no changes to the FTE count.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Tax	\$ 809,640	\$ 1,086,074	\$ 788,064	\$ 1,174,667
Total Expenditures	\$ 809,640	\$ 1,086,074	\$ 788,064	\$ 1,174,667



FINANCE

INTERNAL SERVICES

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$10,432,920
Total FTE	0

DESCRIPTION

Internal Services comprises expenses that cover the entire City such as insurance, general leave, and worker's compensation. It also contains the contingency account which will cover the city in case of unforeseen expenses or emergencies.

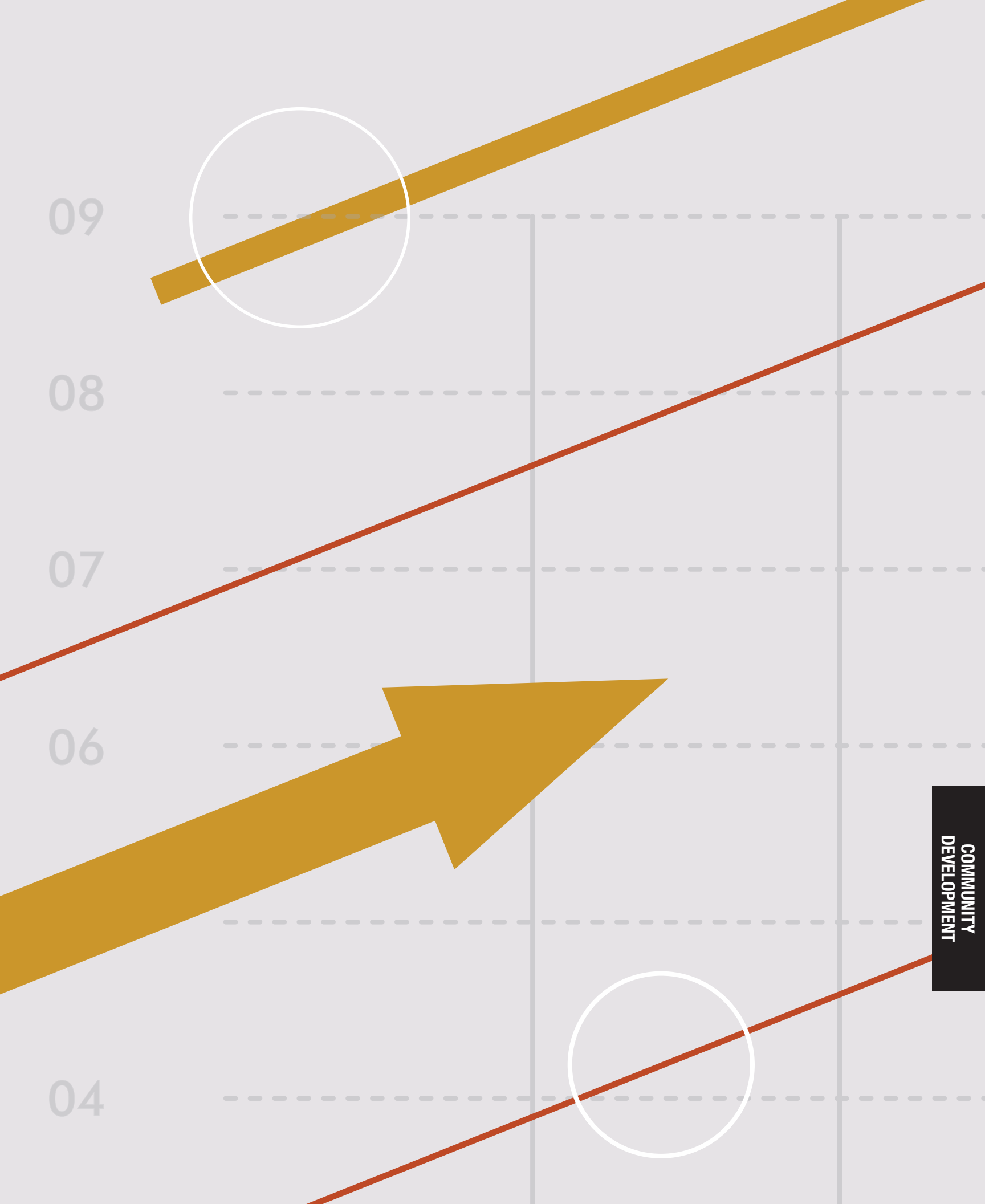
ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$10,432,920 for the Internal Services Division. This represents an increase of \$716,887 (7%) from the FY 2019 Adopted Budget.

This increase is associated with increases to benefit costs, increases to the contingency fund, and increases to the budgeted salary market adjustment.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Internal Services	\$ 6,949,665	\$ 9,485,853	\$ 5,573,848	\$ 10,432,920
Total Expenditures	\$ 6,949,665	\$ 9,485,853	\$ 5,573,848	\$ 10,432,920



COMMUNITY
DEVELOPMENT

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT ADMINISTRATION
PLANNING
BUILDING SAFETY
NEIGHBORHOOD SERVICES
HOUSING
CDBG



COMMUNITY DEVELOPMENT

DEPARTMENT OVERVIEW

	2020 Budget
Community Development	\$ 4,241,929
Housing	\$ 155,044
CD Administration	\$ 658,725
Planning	\$ 1,210,198
Building Safety	\$ 1,311,948
CDBG	\$ 117,468
Neighborhood Services	\$ 788,546
Total	\$ 4,241,929



COMMUNITY DEVELOPMENT

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Revenue	\$3,136,627
Total Expenditures	\$4,241,929
Fund Balance	\$0
General Fund Cost	\$1,105,302
% Funded by General Fund	26%
Total FTE	36

DESCRIPTION

The Department of Community Development provides a variety of services including the administration of planning and zoning codes, the processing of planned unit developments (PUDs), subdivisions, annexations, and technical assistance and interpretations for the Planning Commission, Zoning Board of Adjustment, Derby Review Board and City Council. Community Development also administers current planning, long-range planning, and neighborhood planning. Building Safety services, Code Enforcement and Housing Administration are also provided by Community Development. Building Safety is responsible for enforcing all building codes and ordinances dealing with new and rehab construction projects. Primary Building Safety functions include the review of construction plans, issuance of building permits and field inspections to ensure compliance with all the provisions of adopted building codes and City ordinances. Neighborhood Services is responsible for the fair, consistent and equitable enforcement of the codes and ordinances pertaining to code, zoning and property maintenance violations and coordination of graffiti removal and abatement. The Housing Division provides staff support to the City's Housing Authority, which is responsible for administration of Section 8 Housing Choice vouchers, home rehabilitation, community resources, and the down payment/closing cost assistance program.

WORK PLAN PERFORMANCE MEASURES

Outcome: Aesthetically-pleasing neighborhoods free from noise and hazards

- Achieve 92% voluntary compliance with the City's Municipal Codes for all residential properties through the 2020 3C's program.
- Achieve 42% voluntary compliance of all properties after initial contact through regular code enforcement in 2020.
- Initiate infrastructure construction for MHGP by June 30, 2020.
- Regulate Oil and Gas Activity in compliance with the LDC to improve resident health, safety and welfare.

COMMUNITY DEVELOPMENT



Outcome: **High-quality natural and built environment**

- Achieve an average walkability score of 43 in the five redevelopment areas, as defined in the 2010 Comprehensive Plan by December 31, 2020.
- Adopt the most recent Building Code editions within 24 months of their publication.
- Adopt at least one update to the Land Development Code in 2020.
- Administer CDBG program to meet all HUD required regulations and deadlines.
- Continue the update to the city-wide Comprehensive Plan, and adopt by March 31, 2021.
- Provide quality and responsive city services within 95% of the stated service level standard.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$4,241,929 for the Community Development Department. This represents an increase of \$287,841 (7%) from the FY 2019 Adopted Budget.

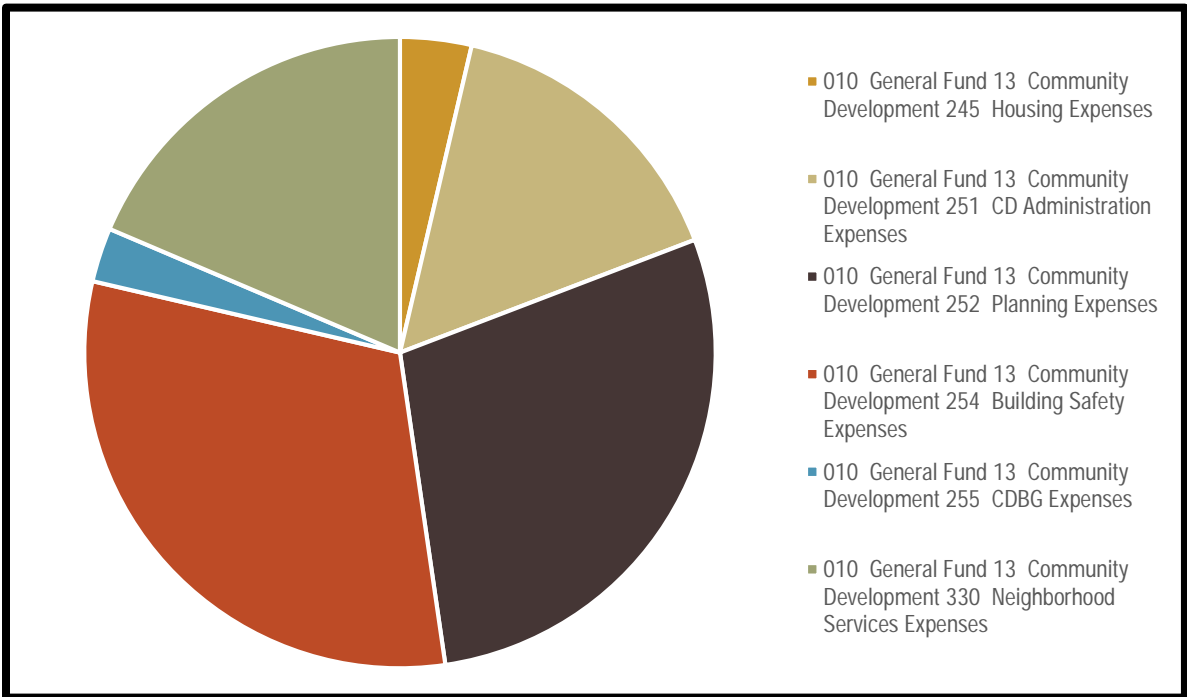
This increase is associated with increases in negotiated salaries and benefits and increases for a HUD required CDBG consolidated plan, increases for translation services, and a match for a State agency grant.

DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

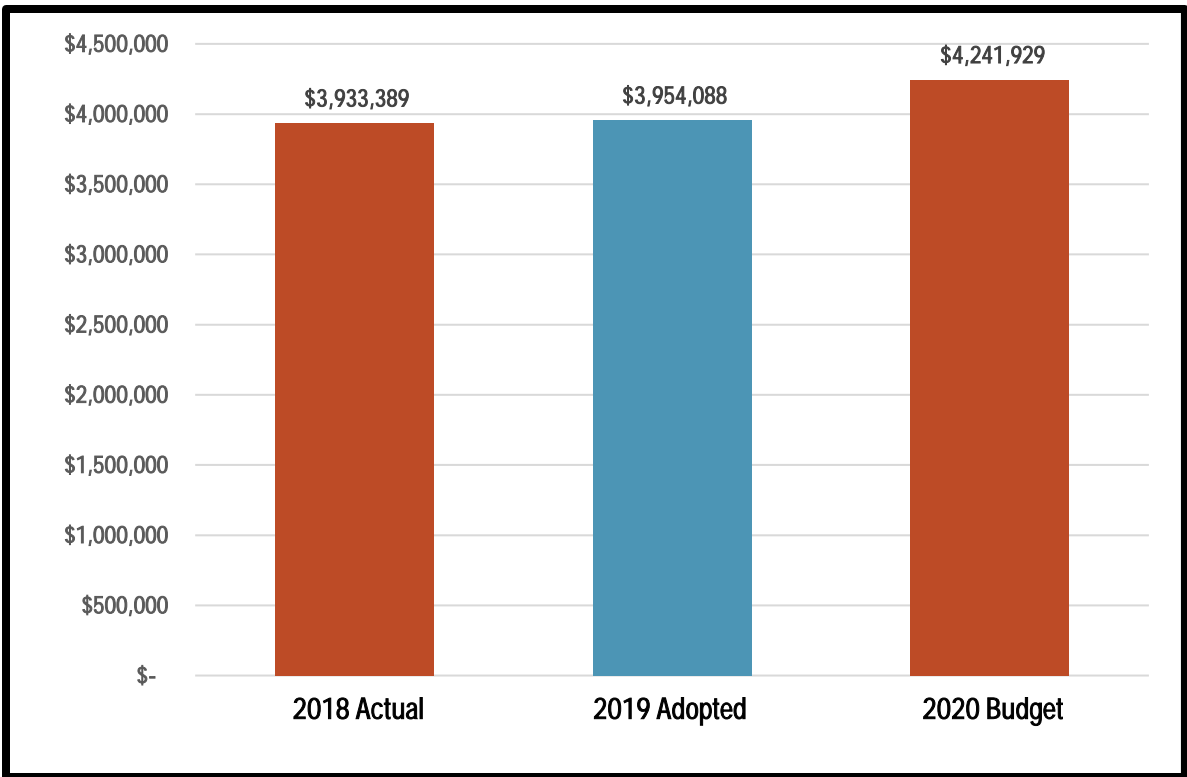
Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Revenue				
Community Development	\$ 3,337,811	\$ 2,483,060	\$ 2,204,700	\$ 3,136,627
Total Revenue	\$ 3,337,811	\$ 2,483,060	\$ 2,204,700	\$ 3,136,627
Expenditures				
Personnel Services	\$ 2,535,081	\$ 2,704,533	\$ 1,970,205	\$ 2,845,860
Materials and Supplies	\$ 49,297	\$ 46,182	\$ 26,284	\$ 46,182
Services and Charges	\$ 1,349,010	\$ 1,203,373	\$ 1,169,257	\$ 1,349,887
Total Expenditures	\$ 3,933,389	\$ 3,954,088	\$ 3,165,746	\$ 4,241,929
General Fund Cost	\$ 595,577	\$ 1,471,028	\$ 961,046	\$ 1,105,302

COMMUNITY DEVELOPMENT

ADOPTED EXPENDITURES BY DIVISION



DEPARTMENT EXPENDITURE HISTORY



COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT ADMINISTRATION

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$658,725
Total FTE	5

DESCRIPTION

Community Development Administration provides management and administrative support for the Building, Planning, Neighborhood Services and Housing divisions of the department. It also is responsible for developing, maintaining, and disseminating for use by other City departments, developers, outside agencies, and the City's website a variety of monthly, quarterly, and annual reports and other pertinent development related information generated by the Community Development Department. The division serves as administrative support to the Board of Adjustment, Planning Commission, Derby Review Board and the Development Review Team; is responsible for coordinating the departmental budgets; processes department's invoices, timesheets, housing loan payments, fees, fines and petty cash and credit card reports. It processes all code enforcement, graffiti, and abatement correspondence. It processes all incoming Board of Adjustment, Planning Commission, Derby Review Board, and various Land Use applications including the legal notification requirements for subject Boards and Commission. Schedules and prepares City Council presentation items. Assists customers on the telephone and at the front counter, and maintains the databases and records management for the department.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$658,725 for the Administration Division. This represents an increase of \$63,721 (10%) from the FY 2019 Adopted Budget.

This increase is primarily associated with negotiated employee compensation and benefits changes due to take effect FY 2020. Furthermore, a match for a State agency grant was added to the department budget.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
CD Administration	\$ 563,021	\$ 595,004	\$ 399,378	\$ 658,725
Total Expenditures	\$ 563,021	\$ 595,004	\$ 399,378	\$ 658,725

COMMUNITY DEVELOPMENT

PLANNING

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,210,198
Total FTE	7

DESCRIPTION

Under the supervision of the Planning Manager, Planning applies planning principles to ensure the sound development and growth of the City. Planning administers and interprets the City's various planning and zoning codes and assists individuals and businesses with development plans. The Planning Division processes PUDs, Zoning, Subdivisions, Land Use Plan Amendments, Conditional Use Permits, Variances, and Use-by-Permits. Planning also provides technical assistance and interpretations for the Planning Commission, Board of Adjustment, Derby Review Board, and City Council. Planning oversees the formation and implementation of the Comprehensive Plan and various sub-area and neighborhood plans. In addition, Planning provides general assistance and guidance to the development community. Planning encompasses current planning, strategic planning, and neighborhood planning. In addition, Planning provides general assistance and guidance to the citizens, businesses, and development community through zoning administration. Planning encompasses current planning and long range planning.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$1,210,198 for the Planning Division. This represents an increase of \$21,963 (2%) from the FY 2019 Adopted Budget.

This increase is associated with increases in negotiated salaries and benefits.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Planning	\$ 979,228	\$ 1,188,235	\$ 867,529	\$ 1,210,198
Total Expenditures	\$ 979,228	\$ 1,188,235	\$ 867,529	\$ 1,210,198

COMMUNITY DEVELOPMENT

BUILDING SAFETY

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,311,948
Total FTE	14

DESCRIPTION

Under the supervision of the Codes and Inspections Manager, the Building Safety Division is responsible for enforcement of the City's adopted building codes for all new buildings and alterations and occupancy of existing buildings. Primary functions include review of construction plans for compliance with adopted codes, processing and issuing building permits, regulating the use and occupancy of all existing buildings and structures and conducting inspections during construction and alterations to ensure projects comply with the City's adopted building codes. The Division also investigates violations of the City's adopted building codes and maintains building permit records.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$1,311,948 for the Building Safety Division. This represents an increase of \$166,429 (13%) from the FY 2019 Adopted Budget.

This increase is associated with increases in negotiated salaries and benefits.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Building Safety	\$ 1,513,943	\$ 1,145,519	\$ 1,147,985	\$ 1,311,948
Total Expenditures	\$ 1,513,943	\$ 1,145,519	\$ 1,147,985	\$ 1,311,948



COMMUNITY DEVELOPMENT

NEIGHBORHOOD SERVICES

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$788,546
Total FTE	7

DESCRIPTION

Neighborhood Services is responsible for the fair, consistent and equitable enforcement of the codes and ordinances pertaining to code, zoning and property maintenance violations. Neighborhood Services is responsible for the coordination of graffiti removal and abatement within the city.

Through pro-active education and enforcement, we strive to maintain and improve the image of Commerce City. The primary goal is to gain voluntary compliance through community education and enforcement.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$788,546 for the Neighborhood Services Division. This represents a decrease of \$13,456 (-2%) from the FY 2019 Adopted Budget.

This decrease is primarily due to effective organization management and a reduction in personnel services expenditures. Furthermore, this decrease is due to Departmental streamlining and a realignment of cost distribution.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Neighborhood Services	\$ 687,558	\$ 802,002	\$ 599,815	\$ 788,546
Total Expenditures	\$ 687,558	\$ 802,002	\$ 599,815	\$ 788,546

COMMUNITY DEVELOPMENT

HOUSING AUTHORITY

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$155,044
Total FTE	2

DESCRIPTION

The Housing Authority is responsible for administration of the Section 8 Housing Choice Voucher Program, home rehabilitation program; down payment/closing costs assistance, and collaborating with developers for the construction and rehabilitation of affordable housing.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$155,044 for the Housing Authority Division. This represents an increase of \$7,890 (5%) from the FY 2019 Adopted Budget.

This increase is associated with increases in negotiated salaries and benefits.



DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Housing	\$ 185,227	\$ 147,154	\$ 122,889	\$ 155,044
Total Expenditures	\$ 185,227	\$ 147,154	\$ 122,889	\$ 155,044

COMMUNITY DEVELOPMENT

CDBG

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$117,468
Total FTE	1

DESCRIPTION

The Community Development Block Grant (CDBG) Division administers funding from Housing and Urban Development (HUD). This annual grant assists in the growth of a viable community. The goals of the City are to provide the community and eligible families with decent housing, neighborhood revitalization, expanded economic opportunities, and increasing community services. The primary functions of the CDBG Division are citizen outreach, interagency coordination, project planning, grant application, project coordination, grant administrations and progress reporting. The CDBG Division is also responsible for furthering fair housing and equal opportunities within the City's CDBG program.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

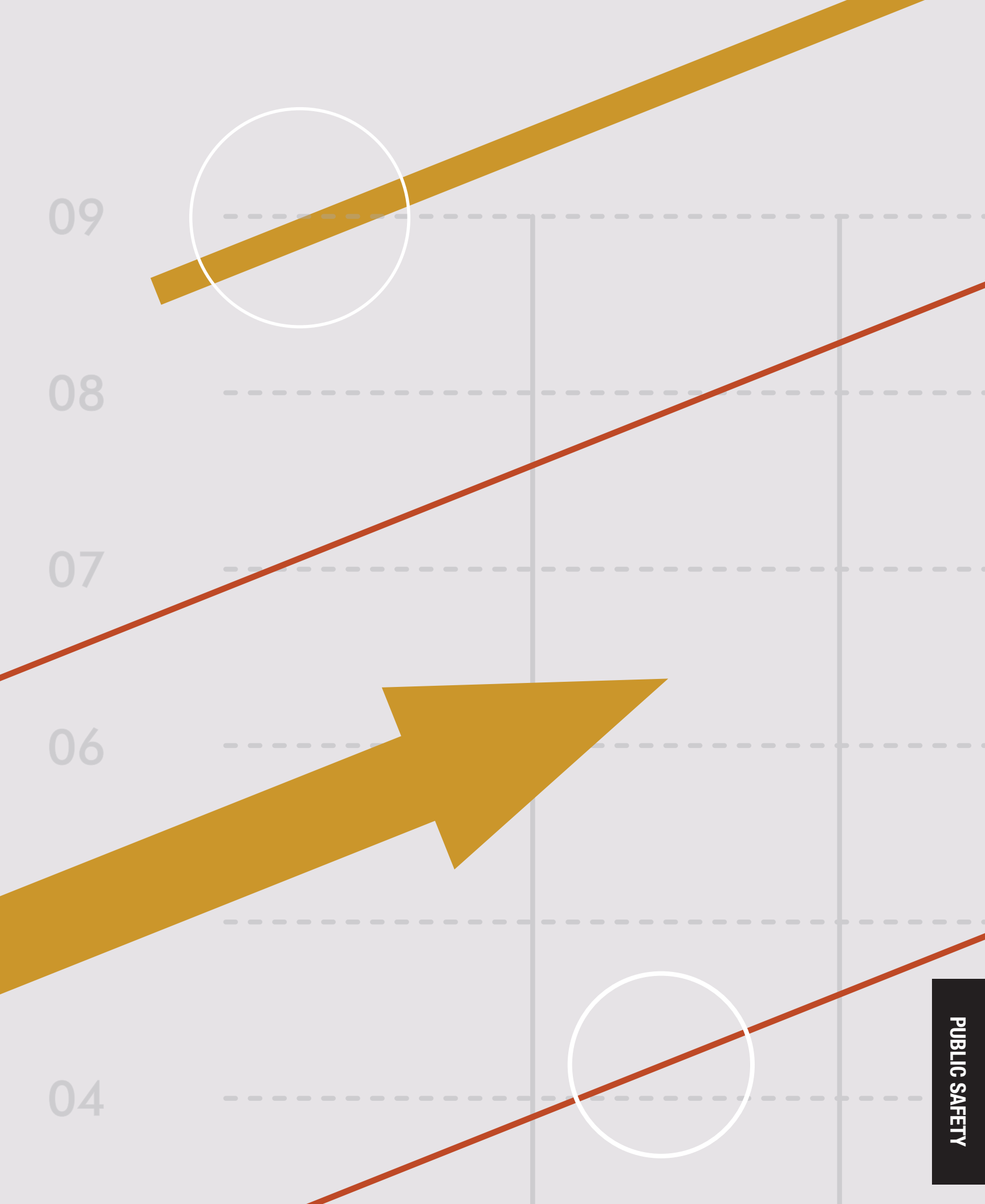
On November 4th, City Council approved a budget of \$117,468 for the CDBG Division. This represents an increase of \$41,295 (35%) from the FY 2019 Adopted Budget.

This increase is primarily associated with for a HUD required CDBG consolidated plan, negotiated employee compensation and benefits changes due to take effect FY 2020.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
CDBG	\$ 4,411	\$ 76,174	\$ 28,150	\$ 117,468
Total Expenditures	\$ 4,411	\$ 76,174	\$ 28,150	\$ 117,468





09

08

07

06

04

PUBLIC SAFETY

PUBLIC SAFETY

PUBLIC SAFETY ADMINISTRATION
SUPPORT OPERATIONS
PATROL OPERATIONS
COMMUNITY JUSTICE
EMERGENCY MANAGEMENT



PUBLIC SAFETY

DEPARTMENT OVERVIEW

	2020 Budget
Public Safety	\$ 20,264,387
Administration	\$ 1,373,735
Support Operations	\$ 6,992,360
Patrol Operations	\$ 11,256,008
Community Justice	\$ 398,027
Emergency Management	\$ 244,257
Total	\$ 20,264,387



PUBLIC SAFETY

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Revenue	\$1,374,164
Total Expenditures	\$20,264,387
Fund Balance	\$0
General Fund Cost	\$18,890,223
% Funded by General Fund	93%
Total FTE	144

DESCRIPTION

The Police Department provides law enforcement services to the residents, businesses and visitors to Commerce City. The Department is responsible for patrol services; reporting and investigation of crime; filing of cases and coordination with the District Attorney's office in the prosecution of criminals; enforcement of municipal codes and other criminal laws; and maintenance and distribution of police reports to members of the public, courts, and other City departments as needed.



PUBLIC SAFETY

WORK PLAN: PERFORMANCE MEASURES

Outcome: **A Sense of Safety in Neighborhoods and Personal Security**

- Implement three new community based policing initiatives within the Police Department by December 31, 2020.
- Assess the organizational impact of new personnel and resources while developing an annual methodology that allows the Police Department to plan for increasing service level demands December 31, 2020.
- Reduce the level of family related violence within the City by 5% by December 31, 2020.
- Reduce Auto Thefts by 5% in comparison with 2019 numbers by December 31, 2020.
- Identify and remediate ten illegal residential marijuana grows by December 31, 2020.
- Reassessment of civilian personnel (animal control, CSO, traffic.)

Outcome: **Accessible, Reliable, and Transparent Information**

- Implement three new methods to disseminate timely and accurate criminal justice and public safety information to the community by December 31, 2020

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$20,264,987 for the Public Safety Department. This represents an increase of \$1,916,992 (9%) from the FY 2019 Adopted Budget.

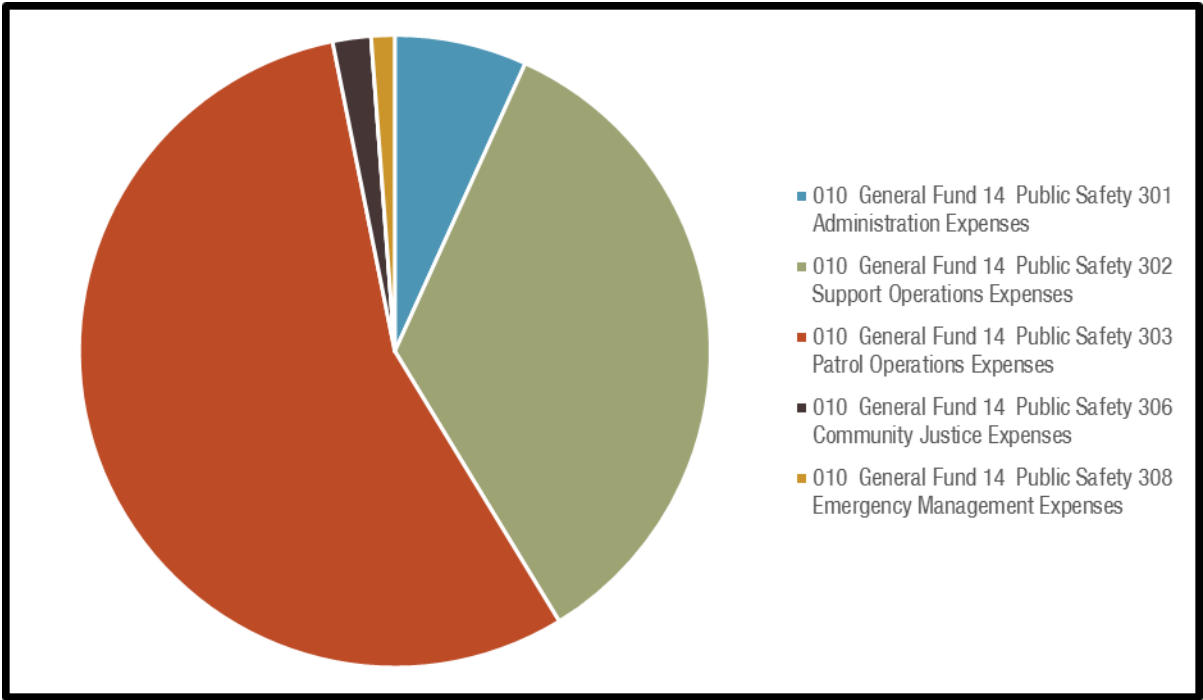
This increase is associated with negotiated employee compensation and benefits changes due to take effect FY 2020. Public Safety also added 8 FTE's to the Patrol and Support Operations Divisions and was appropriated additional funding for radios, tasers, and electric bicycles.

DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

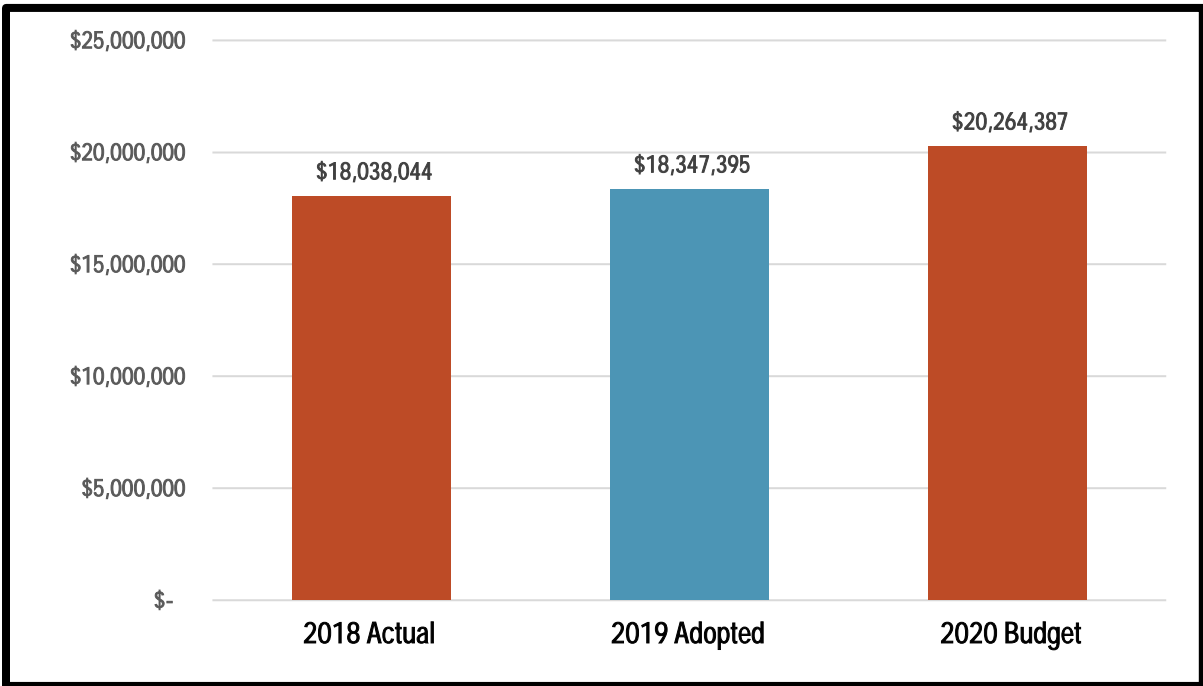
Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Revenue				
Public Safety	\$ 1,378,273	\$ 1,405,915	\$ 970,424	\$ 1,374,164
Total Revenue	\$ 1,378,273	\$ 1,405,915	\$ 970,424	\$ 1,374,164
Expenditures				
Personnel Services	\$ 12,050,587	\$ 12,123,241	\$ 9,422,054	\$ 13,172,439
Materials and Supplies	\$ 494,099	\$ 599,756	\$ 303,071	\$ 782,256
Services and Charges	\$ 5,493,358	\$ 5,624,398	\$ 5,121,203	\$ 6,309,692
Total Expenditures	\$ 18,038,044	\$ 18,347,395	\$ 14,846,328	\$ 20,264,387
General Fund Cost	\$ 16,659,771	\$ 16,941,480	\$ 13,875,904	\$ 18,890,223

PUBLIC SAFETY

ADOPTED EXPENDITURES BY DIVISION



DEPARTMENT EXPENDITURE HISTORY



PUBLIC SAFETY

PUBLIC SAFETY ADMINISTRATION

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,373,735
Total FTE	8

DESCRIPTION

The Police Department Administration Division consists of administrative personnel as well as the Professional Standards Unit. Administration is responsible for coordination of the department budget and coordination of job duties for support staff. Professional Standards is responsible for the investigation of personnel complaints, recruitment and hiring of new officers, and department training.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$1,373,735 for the Administration Division. This represents an increase of \$225,905 (20%) from the FY 2019 Adopted Budget.

This increase is associated with negotiated employee compensation and benefits changes due to take effect FY 2020. FTE's remained flat.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Public Safety Administration	\$ 1,198,856	\$ 1,147,830	\$ 915,352	\$ 1,373,735
Total Expenditures	\$ 1,198,856	\$ 1,147,830	\$ 915,352	\$ 1,373,735

PUBLIC SAFETY

SUPPORT OPERATIONS

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$6,992,360
Total FTE	51

DESCRIPTION

The Support Operations Division encompasses a number of units within the division. 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 victims of crimes, geographical profiling to identify criminal patterns, processing and storing of evidence, processing and storing of all police department record and reports, along with building a partnership with youth and schools in our community. The entire unit is committed to quality service to the relationships we serve.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$6,992,360 for the Support Operations Division. This represents an increase of \$1,402,340 (25%) from the FY 2019 Adopted Budget.

This increase is primarily associated with the addition of two Marshalls, an Investigative Technician, and funds for new tasers and radios.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Support Operations	\$ 6,059,402	\$ 5,590,020	\$ 4,872,021	\$ 6,992,360
Total Expenditures	\$ 6,059,402	\$ 5,590,020	\$ 4,872,021	\$ 6,992,360

PUBLIC SAFETY

PATROL OPERATIONS

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$11,256,008
Total FTE	84

DESCRIPTION

Police Patrol Operations provides first response to citizens' 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.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$11,256,008 for the Patrol Operations Division. This represents an increase of \$285,534 (3%) from the FY 2019 Adopted Budget.

This increase is associated with the addition of two Administrative Assistants, a Community Service Officer Supervisor, two Community Service Officers, and funds for electric bicycles.



DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Patrol Operations	\$ 10,125,739	\$ 10,970,474	\$ 8,531,725	\$ 11,256,008
Total Expenditures	\$ 10,125,739	\$ 10,970,474	\$ 8,531,725	\$ 11,256,008

PUBLIC SAFETY

COMMUNITY JUSTICE

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$398,027
Total FTE	0

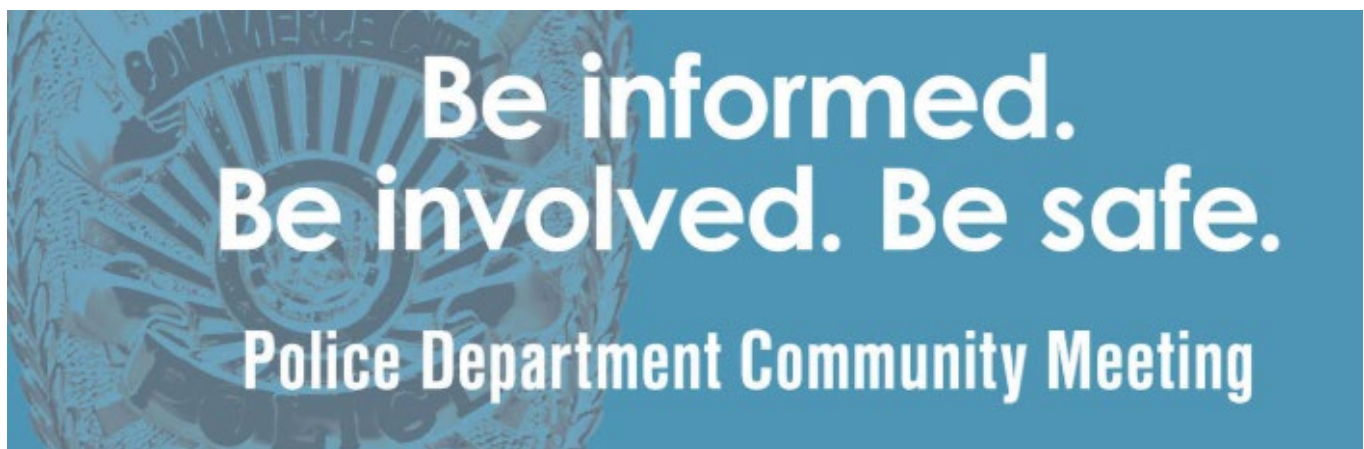
ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$398,027 for the Community Justice Division. This represents a decrease of \$2,057 (-1%) from the FY 2019 Adopted Budget.

This decrease is associated with increased Departmental efficiencies found as a part of the base budgeting process.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Community Justice	\$ 355,163	\$ 400,084	\$ 345,800	\$ 398,027
Total Expenditures	\$ 355,163	\$ 400,084	\$ 345,800	\$ 398,027



PUBLIC SAFETY

EMERGENCY MANAGEMENT

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$244,257
Total FTE	1

DESCRIPTION

The mission of the Commerce City Office of Emergency Management (OEM) is to build a resilient community, and to create and maintain the ability to bring all needed resources to bear during a crisis, in minimum time and with maximum effectiveness. In order to accomplish this mission, the Office of Emergency Management oversees and manages several different programs and resources.

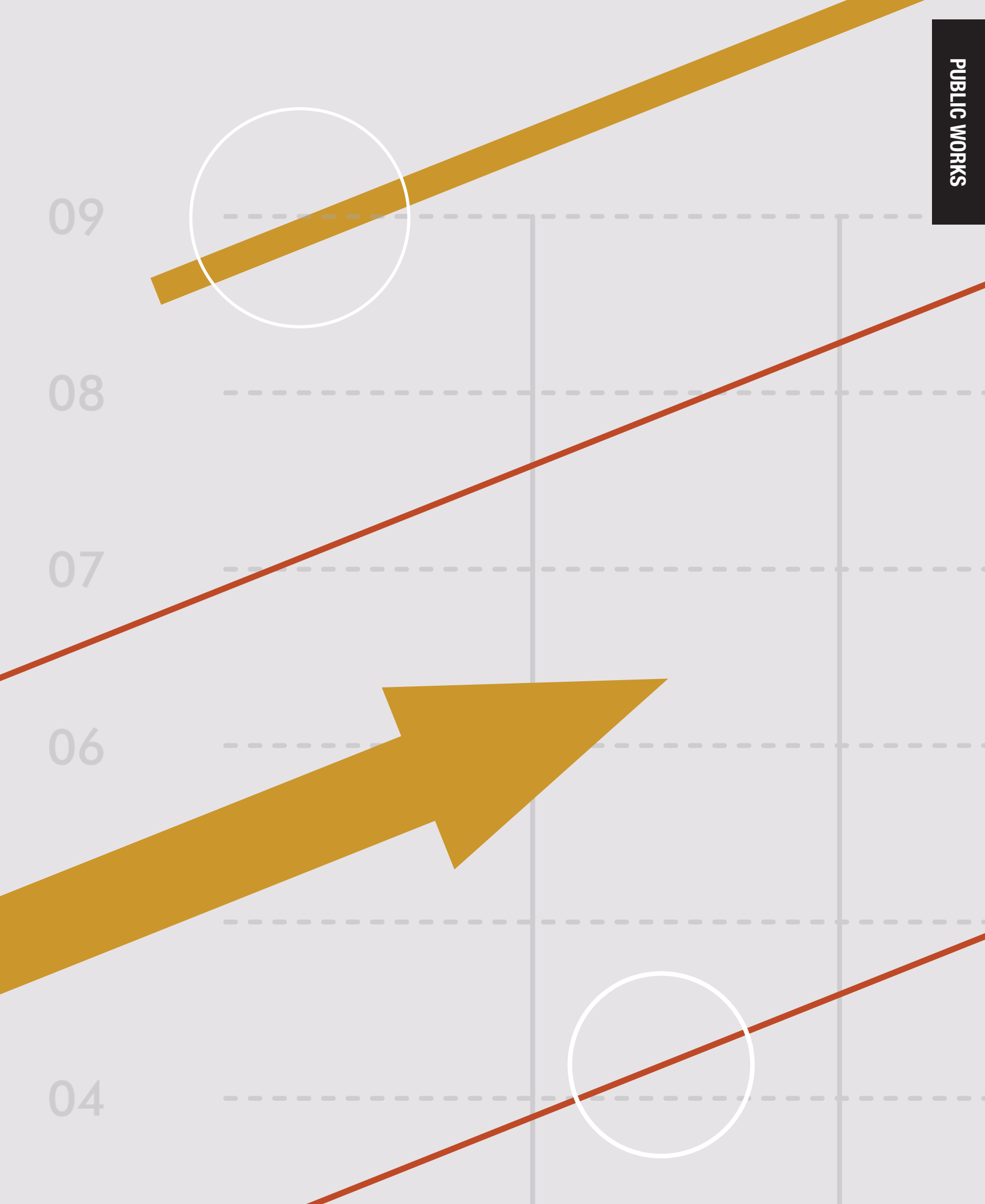
ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$244,257 for the Emergency Management Division. This represents an increase of \$5,270 (2%) from the FY 2019 Adopted Budget.

This increase is primarily associated with negotiated employee compensation and benefits changes due to take effect FY 2020. FTE's remained at one.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Emergency Management	\$ 298,883	\$ 238,987	\$ 181,430	\$ 244,257
Total Expenditures	\$ 298,883	\$ 238,987	\$ 181,430	\$ 244,257



PUBLIC WORKS

PUBLIC WORKS ADMINISTRATION
STREET & TRAFFIC MAINTENANCE
ENGINEERING
PARKS OPERATIONS
REFUSE COLLECTION



PUBLIC WORKS

DEPARTMENT OVERVIEW

	2020 Budget
Public Works	\$ 16,749,028
Public Works Administration	\$ 551,624
Street & Traffic Maintenance	\$ 3,802,719
Engineering	\$ 3,081,499
Parks Operations	\$ 3,973,128
Refuse Collection	\$ 5,340,058
Total	\$ 16,749,028



PUBLIC WORKS

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Revenue	\$3,449,678
Total Expenditures	\$16,749,028
Fund Balance	\$0
General Fund Cost	\$13,299,350
% Funded by General Fund	79%
Total FTE	58

DESCRIPTION

The Public Works Department is responsible for maintaining all public infrastructure located within the City's rights-of-way including: the public street network and the public storm water drainage system. The department also develops and manages capital improvement projects from initial planning through construction. Other services include: traffic management and maintenance, snow and ice control, street sweeping, residential garbage and recycling, and public rights-of-way management and inspection. Facilities Management and Maintenance and Fleet Management also reside within this department.



PUBLIC WORKS

WORKPLAN PERFORMANCE MEASURES

Outcome: Aesthetically-pleasing neighborhoods free from noise and hazard

- Maintain City's drainage and storm sewer system by collecting and disposing of at least 40 tons of debris by December 31, 2020.
- Provide quality and responsive city services within 95% of the stated service level standard.

Outcome: Safe, multi-modal travel network

- Maintain injury traffic crashes, through engineering, education, and enforcement measures, to no more than 2016 levels (209 crashes and 11.36 injury crashes/1,000 population).
- Manage local traffic impacts, as a result of the I-70 Widening Project, to no greater than 2018 volumes plus 10%.
- Secure external funding of at least \$4M for regional transportation improvements by December 31, 2020.
- Construct Vasquez Blvd. improvements (60th Ave. - 64th Ave.) by December 31, 2022.
- Widen 88th Ave (including grade separation) I-76 to Rosemary St by December 31, 2023.
- Widen Rosemary St Hwy 2 to 88th Ave. by December 31, 2023.
- Construct a grade separated interchange at 120th Ave. and Hwy 85 by December 31, 2023.
- Provide quality and responsive city services within 95% of the stated service level standard.

Outcome: Safe and sustainable public facilities

- Maintain the City's improved pavement network to an average Pavement Condition Index (PCI) overall condition rating of no less than 60 to provide safe, smooth and durable roadways for all Commerce City residents, businesses and motorists.
- Maintain City vehicles so that the fleet is available for service 90% of the time or greater, each quarter.
- Construct a 2-lane roadway with bike lanes on 112th Avenue, between Potomac Street and Landmark Drive by December 31, 2022.
- Complete all approved phases of Capital Improvement Projects on time, on budget and to a high level of quality.
- Fix/update core city infrastructure through pavement, sidewalk, storm sewer and traffic signal maintenance by December 31, 2021.

PUBLIC WORKS

ADOPTED BUDGET AND VARIANCE DESCRIPTION

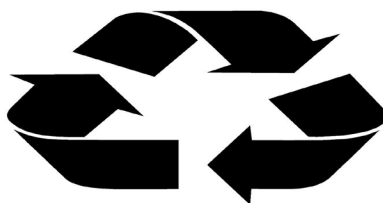
On November 4th, City Council approved a budget of \$16,749,028 for the Public Works Department. This represents an increase of \$7,867,532 (89%) from the FY 2019 Adopted Budget.

This increase is associated with the transfer of the Parks Operations Division, increases in the contract for Refuse Collections and enhancements for divisional career development. This increased the departments FTE count by seventeen.



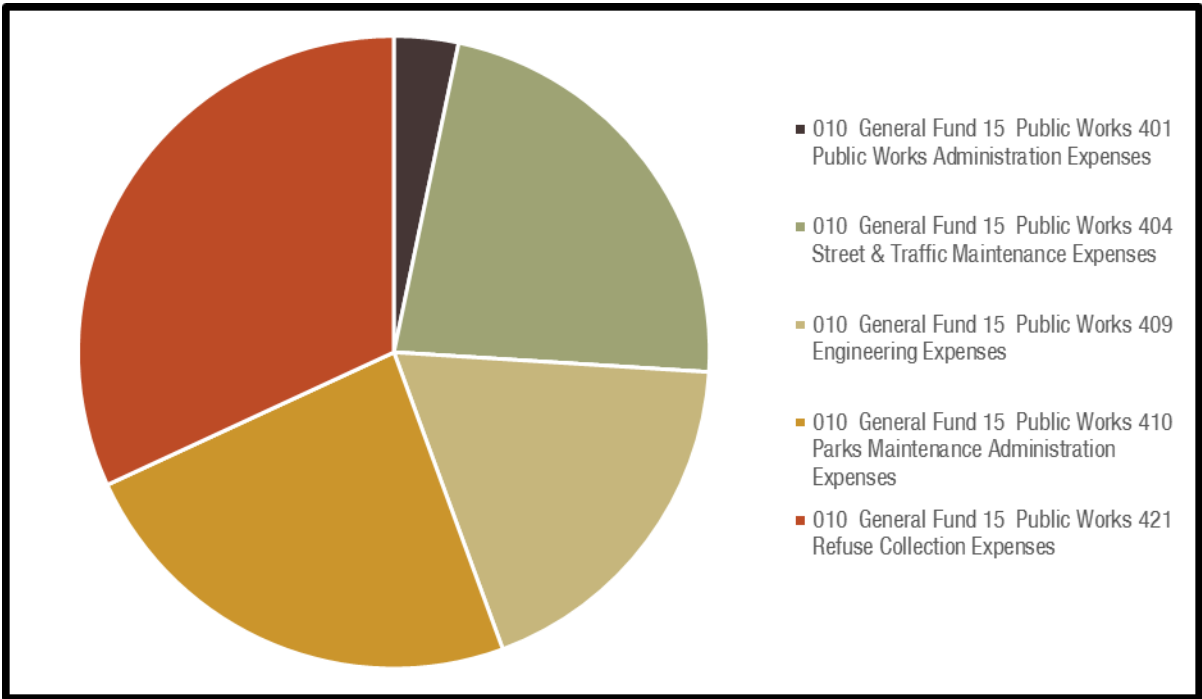
DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Revenue				
Public Works	\$ 3,799,661	\$ 2,625,921	\$ 2,908,207	\$ 3,449,678
Total Revenue	\$ 3,799,661	\$ 2,625,921	\$ 2,908,207	\$ 3,449,678
Expenditures				
Personnel Services	\$ 2,678,485	\$ 3,114,086	\$ 2,456,120	\$ 4,680,119
Materials and Supplies	\$ 305,741	\$ 399,620	\$ 371,982	\$ 731,837
Services and Charges	\$ 4,786,040	\$ 5,367,790	\$ 3,690,715	\$ 11,337,072
Total Expenditures	\$ 7,770,266	\$ 8,881,496	\$ 6,518,816	\$ 16,749,028
General Fund Cost	\$ 3,970,604	\$ 6,255,575	\$ 3,610,609	\$ 13,299,350

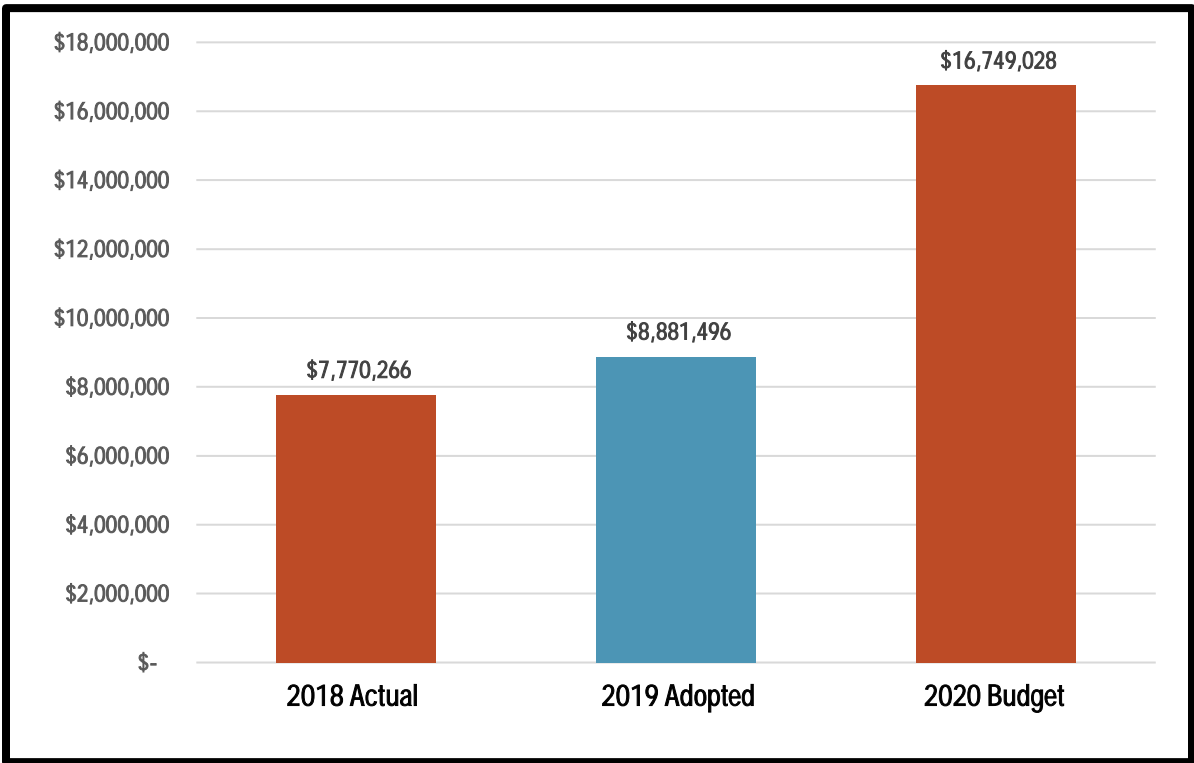


PUBLIC WORKS

ADOPTED EXPENDITURES BY DIVISION



DEPARTMENT EXPENDITURE HISTORY



PUBLIC WORKS

PUBLIC WORKS ADMINISTRATION

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$551,624
Total FTE	5

DESCRIPTION

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 operations and maintenance, and fleet maintenance.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$551,624 for the Administration Division. This represents an increase of \$3,109 (1%) from the FY 2019 Adopted Budget.

This increase is primarily associated with negotiated employee compensation and benefits changes due to take effect FY 2020. FTE's remained the same.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Public Works Administration	\$ 416,911	\$ 548,515	\$ 379,922	\$ 551,624
Total Expenditures	\$ 416,911	\$ 548,515	\$ 379,922	\$ 551,624

PUBLIC WORKS

STREET & TRAFFIC MAINTENANCE

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$3,802,719
Total FTE	24

DESCRIPTION

The Street & Traffic Maintenance Division provides street sweeping services on City streets and City facility parking lots. Also, the Street & Traffic Maintenance Division provides snow and ice control services on City streets and on roadways designated in the Maintenance Agreement with Adams County. Finally, the Street & Traffic Maintenance Division provides street sweeping services on City streets and City facility parking lots.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$3,802,719 for the Street & Traffic Maintenance Division. This represents an increase of \$198,446 (6%) from the FY 2019 Adopted Budget.

This increase is attributed to contractual obligations for several properties once maintained by the Parks Maintenance Division being reassigned to the Street & Traffic Maintenance Division in 2019.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Street & Traffic Maintenance	\$ 3,099,124	\$ 3,604,273	\$ 2,606,197	\$ 3,802,719
Total Expenditures	\$ 3,099,124	\$ 3,604,273	\$ 2,606,197	\$ 3,802,719



PUBLIC WORKS

ENGINEERING

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$3,081,499
Total FTE	12

DESCRIPTION

Engineering services include development review and coordination and inspection; traffic and transportation engineering, administration of the Municipal Separate Storm Sewer System (MS4) permit, grading and erosion control, and right-of-way research and mapping. Services also include planning, design, inspection and construction management of capital projects throughout the City as well as right-of-way permitting and management.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$3,081,499 for the Engineering Division. This represents a decrease of \$5,714 (-1%) from the FY 2019 Adopted Budget.

This decrease is primarily attributed to greater efficiencies found in the base budgeting process.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Engineering	\$ 2,502,059	\$ 3,087,213	\$ 2,394,701	\$ 3,081,499
Total Expenditures	\$ 2,502,059	\$ 3,087,213	\$ 2,394,701	\$ 3,081,499



PUBLIC WORKS

PARKS OPERATIONS

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$3,973,128
Total FTE	17

DESCRIPTION

Parks Operations is comprised of two primary functions, Parks Development/Construction and Parks Maintenance and Operations. The core business services portion of this document further identifies the primary activities of the Division. Based on current available funding and staff resources, the Parks Division has developed programmed maintenance levels of service that outline three distinct categories of maintenance activities differentiated by the frequency, intensity, and/or omission of certain maintenance activities. Currently 10% of all properties maintained are in the highest level of service (level I), this category is reserved for facilities with the highest visibility and most frequent use by citizens such as Pioneer Park, the Civic Center and the Recreation Center. 40% of all properties are prescribed to level II and the remaining 50% are prescribed to the lowest level of service (level III).

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$3,973,128 for the Parks Operations Division. This will be the first year of this division so there is no historical information

This increase is primarily attributed to increases in variable hour employee salaries due to increases in the Colorado minimum wage. Furthermore, Parks Operations has been transferred from the Parks, Recreation and Golf Department as part of a realignment to more efficiently serve the citizens of Commerce City.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Parks Operations	\$ -	\$ -	\$ -	\$ 3,973,128
Total Expenditures	\$ -	\$ -	\$ -	\$ 3,973,128

PUBLIC WORKS

REFUSE COLLECTION

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$5,340,058
Total FTE	0

DESCRIPTION

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.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

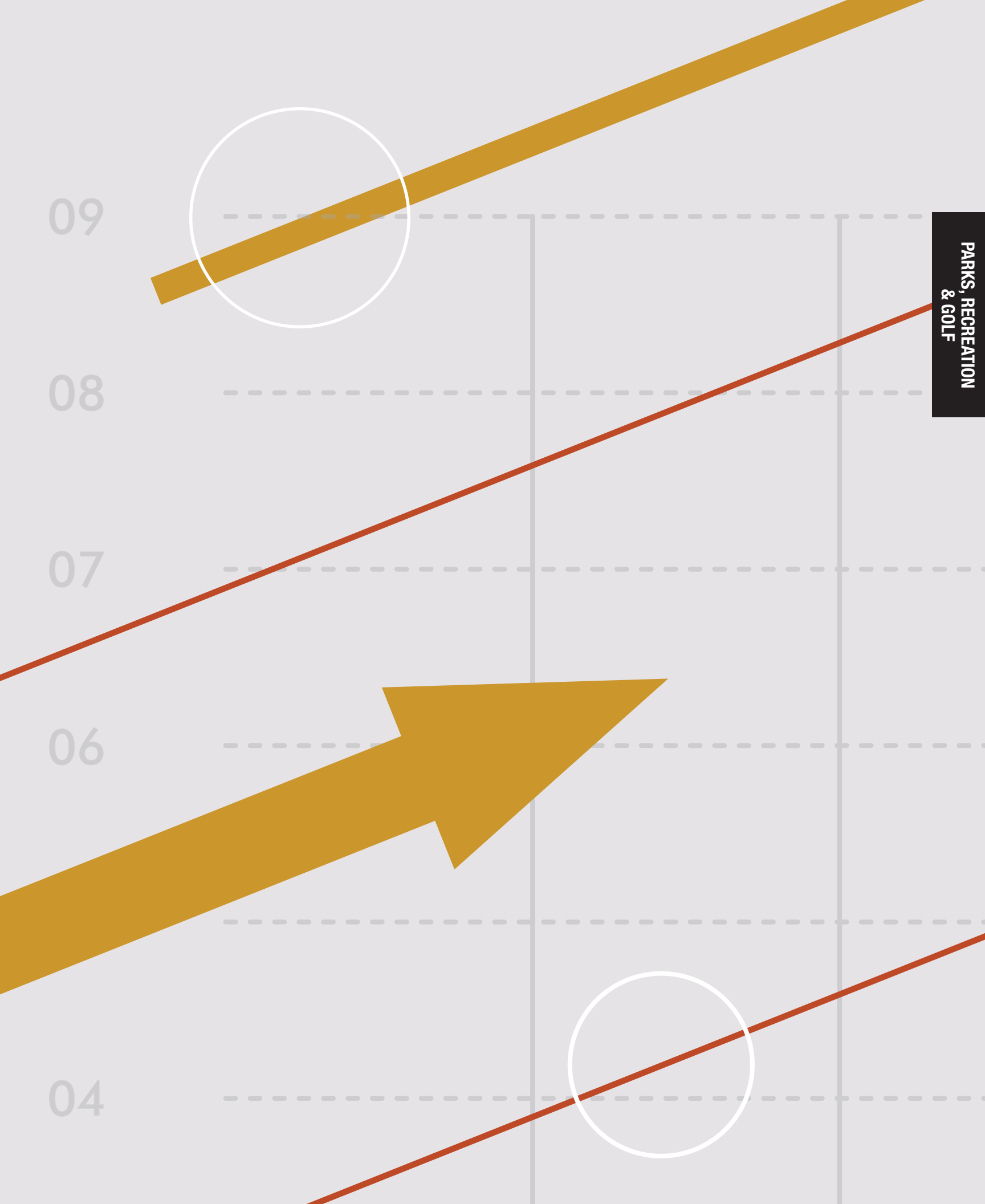
On November 4th, City Council approved a budget of \$5,340,058 for the Refuse Collection Division. This represents an increase of \$3,698,563 (225%) from the FY 2019 Adopted Budget.

This increase is due to contractual cost increases for garbage and recycling services, the current contract ended in 2019.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Refuse Collection	\$ 1,691,753	\$ 1,641,495	\$ 1,137,996	\$ 5,340,058
Total Expenditures	\$ 1,691,753	\$ 1,641,495	\$ 1,137,996	\$ 5,340,058





PARKS, RECREATION
& GOLF

PARKS, RECREATION & GOLF

COMMUNITY EVENTS

PARKS & RECREATION ADMINISTRATION

EAGLE POINTE AQUATICS

RECREATION ADMINISTRATION

EAGLE POINTE RECREATION CENTER

BISON RIDGE RECREATION CENTER

BISON RIDGE AQUATICS

SATELLITE OPERATIONS

PIONEER PARK ATHLETICS-OUTDOOR

OUTDOOR LEISURE POOL

BISON RIDGE PROGRAMS

EAGLE POINTE PROGRAMS

PARKS PLANNING & PROGRAMMING

GOLF COURSE MAINTENANCE

GOLF COURSE OPERATIONS

GOLF COURSE RESTAURANT



PARKS, RECREATION & GOLF

	2020 Budget
Parks & Recreation	\$ 13,434,108
Community Events	\$ 143,821
Parks & Rec Administration	\$ 798,629
Eagle Pointe Aquatics	\$ 795,248
Recreation Administration	\$ 1,029,509
Eagle Pointe Rec Center	\$ 1,142,088
Bison Ridge Rec Center	\$ 1,718,448
Bison Ridge Aquatics	\$ 778,215
Satellite Operations	\$ 26,561
Pioneer Park Athletics-Outdoor	\$ 260,134
Outdoor Leisure Pool	\$ 813,047
Bison Ridge Programs	\$ 1,083,157
Eagle Pointe Programs	\$ 972,053
Parks Planning & Programming	\$ 100,206
GC Maintenance	\$ 1,157,520
GC Operations	\$ 897,552
GC Restaurant	\$ 1,717,920
Total	\$ 13,434,108



PARKS, RECREATION & GOLF

DEPARTMENT OVERVIEW

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Revenue	\$5,770,311
Total Expenditures	\$13,434,108
Fund Balance	\$0
General Fund Cost	\$7,663,797
% Funded by General Fund	57%
Total FTE	55

DESCRIPTION

The Parks, Recreation & Golf Department assures that high standards of customer service are exhibited by all staff. Planning and directing recreation programs and services for individuals of all ages and diverse abilities; operating and maintaining the Eagle Pointe Recreation Center, the Bison Ridge Recreation Center, and Paradise Island Pool. Acquires, develops, and programs all parks trails and open space within the City boundary. Oversees Buffalo Run Golf Course and the Bison Grill full service restaurant. The department plans, implements and evaluates programs to meet the needs of citizens of all age groups, prepares the departmental annual budget and capital project plan. Provides for department strategic planning, prioritizing development in accordance with the Prairie Ways Action Plan, Recreation Strategic Plan, and Service Sustainability Model and Golf Strategic Plan.



PARKS, RECREATION & GOLF

WORK PLAN PERFORMANCE MEASURES

Outcome: High-quality natural and built environment

- Complete 5 miles of recreational trail to create a loop trail system in the northern range and connect surrounding neighborhoods to Bison Ridge Recreation Center by December 31, 2020.
- Through cooperation with 27J School District, increase the number and quality of baseball/softball practice fields in the north for City Recreation and partnering agency athletic programs by December 31, 2020.
- Renovate Veterans Memorial Park to improve user experience with an emphasis on inclusive play elements and better integrate park amenities with the adjacent newly renovated Eagle Pointe Recreation Center by May 31, 2020.
- Evaluation of Buffalo Run expansion opportunities by September 30, 2020.

Outcome: Active living and healthy lifestyles for all residents

- Increase overall participation in PRG programs and services by 5% by December 31, 2020.
- Complete Colorado Health Foundation Healthy Places Grant execution by December 31, 2021.
- Provide quality and responsive city services within 95% of the stated service level standard.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

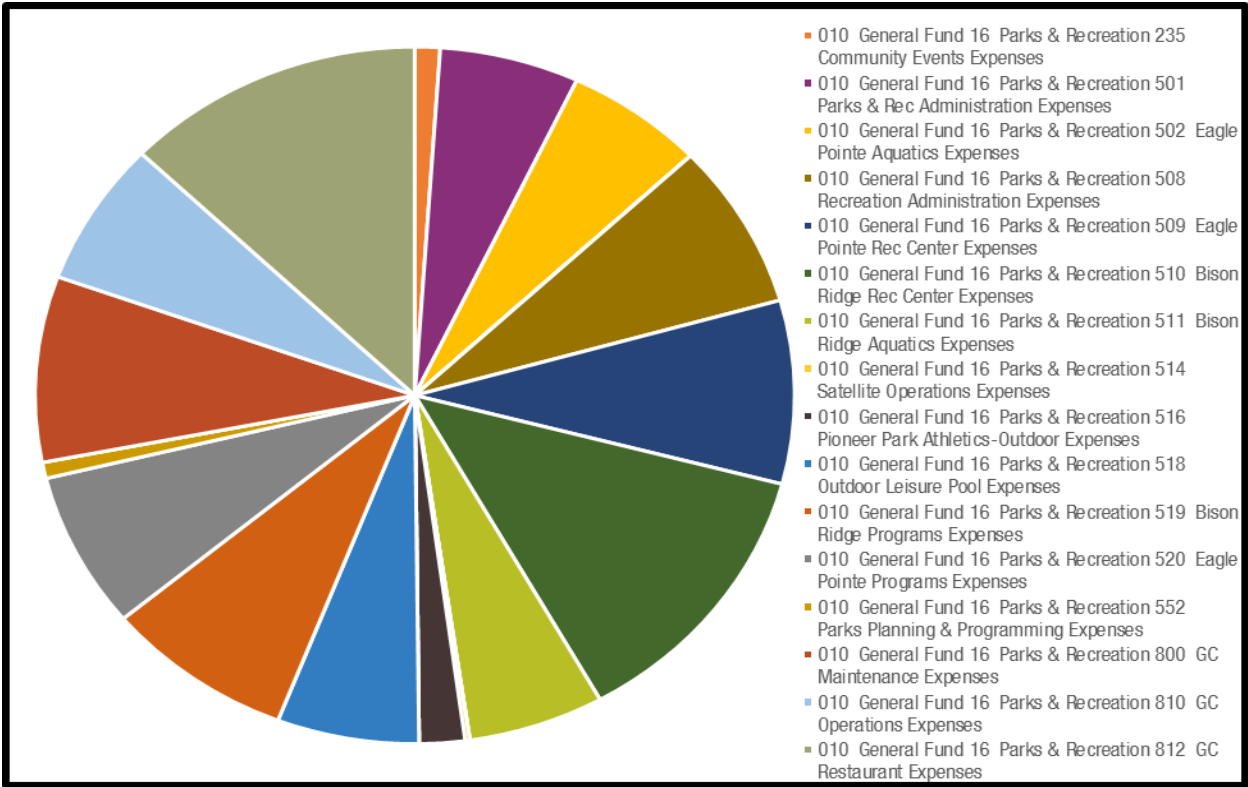
On November 4th, City Council approved a budget of \$13,434,108 for the Parks, Recreation & Golf Department. This represents a decrease of \$2,760,165 (-22%) from the FY 2019 Adopted Budget. This decrease is primarily associated with the transfer of the Parks Maintenance Division to the Public Works Department. That move resulted in a reduction of 17 FTE's.

DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

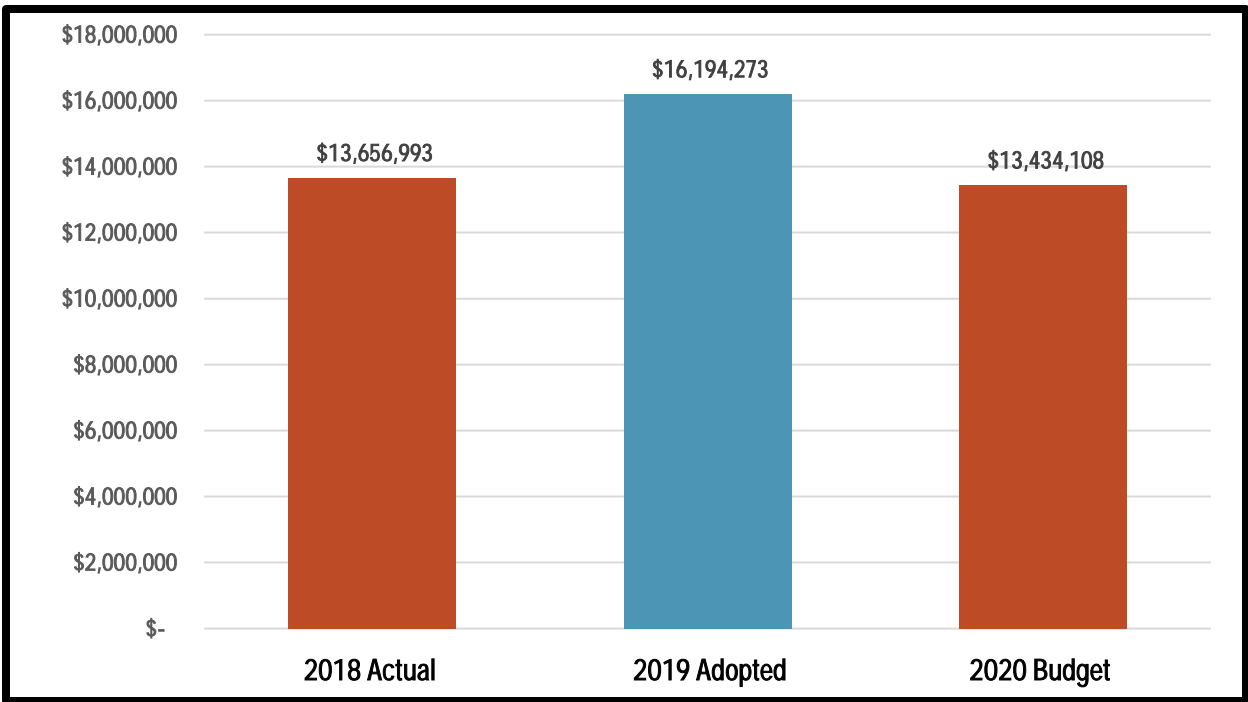
Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Revenue				
Parks, Recreation & Golf	\$ 4,834,242	\$ 5,054,237	\$ 4,546,780	\$ 5,770,311
Total Revenue	\$ 4,834,242	\$ 5,054,237	\$ 4,546,780	\$ 5,770,311
Expenditures				
Personnel Services	\$ 7,476,884	\$ 8,698,945	\$ 6,442,522	\$ 7,808,274
Materials and Supplies	\$ 1,858,755	\$ 2,100,623	\$ 1,511,393	\$ 1,944,786
Services and Charges	\$ 4,321,354	\$ 5,394,705	\$ 4,565,468	\$ 3,681,048
Total Expenditures	\$ 13,656,993	\$ 16,194,273	\$ 12,519,383	\$ 13,434,108
General Fund Cost	\$ 8,822,751	\$ 11,140,036	\$ 7,972,603	\$ 7,663,797

PARKS, RECREATION & GOLF

ADOPTED EXPENDITURES BY DIVISION



DEPARTMENT EXPENDITURE HISTORY



PARKS, RECREATION & GOLF

COMMUNITY EVENTS

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$143,821
Total FTE	0

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$143,821 for the Community Events Division. This represents a decrease of \$1,540 (-1%) from the FY 2019 Adopted Budget.

This decrease is primarily attributed to increased efficiencies in budgeting discovered during the base budgeting process.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Community Events	\$ 126,295	\$ 145,361	\$ 70,545	\$ 143,821
Total Expenditures	\$ 126,295	\$ 145,361	\$ 70,545	\$ 143,821



PARKS, RECREATION & GOLF

PARKS & RECREATION ADMINISTRATION

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$798,629
Total FTE	6

DESCRIPTION

Under general administrative direction of the Deputy City Manager the Director of Parks, Recreation and Golf oversees, plans and directs the activities and staff of the City's Parks, Recreation and Golf Department including grants, intergovernmental/non-profit collaboration, procurement, general recreation programs and services for all ages, the recreation centers, Paradise Island, park planning, programming, services and activities, and Buffalo Run Golf Course and the Bison Grill full service restaurant.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$798,629 for the Parks & Recreation Administration Division. This represents a decrease of \$25,170 (-3%) from the FY 2019 Adopted Budget.

This decrease is primarily attributed to increased efficiencies in budgeting discovered during the base budgeting process and a realignment of funds within the Department. FTE's remained the same.



DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Parks & Rec Administration	\$ 760,648	\$ 823,799	\$ 685,884	\$ 798,629
Total Expenditures	\$ 760,648	\$ 823,799	\$ 685,884	\$ 798,629

PARKS, RECREATION & GOLF

EAGLE POINTE AQUATICS

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$795,248
Total FTE	3

DESCRIPTION

The Eagle Pointe Aquatics 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 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, we offer adult only swim times.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$795,248 for the Eagle Pointe Aquatics Division. This represents an increase of \$216,398 (37%) from the FY 2019 Adopted Budget.

This increase is primarily attributed to the renovation of the Eagle Pointe pool area. The expanded pool area and therapy pool will require additional staff, additional water evaporation and usage, and additional chemicals to maintain the pool. These additional needs are the main contributors to the budget increase in Eagle Pointe Aquatics.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Eagle Pointe Aquatics	\$ 342,335	\$ 578,850	\$ 578,113	\$ 795,248
Total Expenditures	\$ 342,335	\$ 578,850	\$ 578,113	\$ 795,248



PARKS, RECREATION & GOLF

RECREATION ADMINISTRATION

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,029,509
Total FTE	6

DESCRIPTION

The Recreation Administration Division plans, develops and implements a variety of 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.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$1,029,509 for the Recreation Administration Division. This represents an increase of \$82,895 (9%) from the FY 2019 Adopted Budget.

This increase is attributed to funding allocated for equipment replacement at both the Eagle Pointe and Bison Ridge Recreation Centers.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Recreation Administration	\$ 1,069,073	\$ 946,614	\$ 694,474	\$ 1,029,509
Total Expenditures	\$ 1,069,073	\$ 946,614	\$ 694,474	\$ 1,029,509

PARKS, RECREATION & GOLF

EAGLE POINTE RECREATION CENTER

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,142,088
Total FTE	7

DESCRIPTION

The 80,000-square-foot Eagle Pointe Recreation Center offers a wide variety of health, fitness, creative programs, activities and classes. This facility includes an Active Adult Center, a dance studio, exercise rooms with fitness equipment, an intergenerational game room, an indoor swimming pool, therapy pool and steam room, a large weight room/cardio/circuit area, a yoga/spin studio, walking/jogging track, technology room, preschool, two racquetball courts, and three basketball and volleyball courts. The facility also features locker rooms, family locker rooms and child watch, rentable conference rooms and event spaces.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$1,142,088 for the Eagle Pointe Recreation Center Division. This represents a decrease of \$66,369 (-5%) from the FY 2019 Adopted Budget.

This decrease is primarily attributed to increased efficiencies in budgeting discovered during the base budgeting process and a realignment of funds within the Department.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Eagle Pointe Rec Center	\$ 643,532	\$ 1,208,457	\$ 920,994	\$ 1,142,088
Total Expenditures	\$ 643,532	\$ 1,208,457	\$ 920,994	\$ 1,142,088



PARKS, RECREATION & GOLF

BISON RIDGE RECREATION CENTER

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,718,448
Total FTE	7

DESCRIPTION

The 108,000-square-foot Bison Ridge Recreation Center offers a wide variety of health, fitness, creative programs, activities and classes. This spacious, modern facility includes an indoor pool and pool party rooms, a gymnasium with walking/jogging track, a weight/fitness area, group fitness rooms, a dance/aerobics studio, a gymnastics center, family locker rooms and child watch, a community room/event space, a technological commons area, and a catering kitchen.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$1,718,448 for the Bison Ridge Recreation Center Division. This represents an increase of \$519,279 (43%) from the FY 2019 Adopted Budget.

This increase is primarily attributed to increased allocations for part time staffing, capital outlay, and an expansion of operating hours.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Bison Ridge Rec Center	\$ 636,443	\$ 1,199,169	\$ 863,461	\$ 1,718,448
Total Expenditures	\$ 636,443	\$ 1,199,169	\$ 863,461	\$ 1,718,448



PARKS, RECREATION & GOLF

BISON RIDGE AQUATICS

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$778,215
Total FTE	3

DESCRIPTION

Located at the Bison Ridge Recreation Center, the indoor leisure pool provides swimmers and non-swimmers alike benefits from the many activities offered. For the avid swimmer, we offer lap swimming. 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.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$778,215 for the Bison Ridge Aquatics Division. This represents a decrease of \$9,296 (-1%) from the FY 2019 Adopted Budget.

This decrease is primarily attributed to increased efficiencies in budgeting discovered during the base budgeting process and a realignment of funds within the Department.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Bison Ridge Aquatics	\$ 481,224	\$ 787,511	\$ 563,817	\$ 778,215
Total Expenditures	\$ 481,224	\$ 787,511	\$ 563,817	\$ 778,215

PARKS, RECREATION & GOLF

SATELLITE OPERATIONS

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$26,561
Total FTE	0

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$26,561 for the Satellite Operations Division. This represents an increase of \$1,042 (4%) from the FY 2019 Adopted Budget.

This increase is primarily attributed to negotiated increases in variable hour salaries and benefits.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Satellite Operations	\$ 14,318	\$ 25,519	\$ 10,680	\$ 26,561
Total Expenditures	\$ 14,318	\$ 25,519	\$ 10,680	\$ 26,561



PARKS, RECREATION & GOLF

PIONEER PARK ATHLETICS-OUTDOOR

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$260,134
Total FTE	0

DESCRIPTION

The city's largest and most feature-filled park, including state of the art baseball/softball fields, batting cages, rentable picnic shelters, a playground, concessions and a skate park. The park features a perimeter walking/jogging trail. The city's outdoor leisure pool, Paradise Island, is located within Pioneer Park. Park is open year round, weather permitting.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$260,134 for the Pioneer Park Athletic-Outdoor Division. This represents an increase of \$127,594 (96%) from the FY 2019 Adopted Budget.

This increase is primarily attributed to expenses in the Satellite Operations Division being reassigned to the Pioneer Parks Athletic-Outdoor Division and a realignment of funds within the department to provide a more efficient and transparent budget for the department.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Pioneer Park Athletics	\$ 88,258	\$ 132,540	\$ 150,899	\$ 260,134
Total Expenditures	\$ 88,258	\$ 132,540	\$ 150,899	\$ 260,134



PARKS, RECREATION & GOLF

OUTDOOR LEISURE POOL

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$813,047
Total FTE	0

DESCRIPTION

Paradise Island opened July 2015 and is the city's outdoor game-themed leisure pool located at the east end of Pioneer Park. The first of its kind in Commerce City and a state-of-the-art aquatic facility, the 2-acre center features:

- A 5,000-square-foot zero-depth leisure pool
- Three water slides (speed, body flume and inner tube)
- A 250-foot lazy river with a variety of sprays and geysers
- A 1,700-square-foot toddler pool with interactive water features
- An activities pool for lap lanes, swim lessons and volleyball
- Shaded areas
- Play structures

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$813,047 for the Outdoor Leisure Pool Division. This represents an increase of \$49,695 (7%) from the FY 2019 Adopted Budget.

This increase is primarily attributed to increases to the Colorado minimum wage and costs for chemicals and other supplies needed to maintain and operate the pool.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Outdoor Leisure Pool	\$ 697,552	\$ 763,352	\$ 673,232	\$ 813,047
Total Expenditures	\$ 697,552	\$ 763,352	\$ 673,232	\$ 813,047



PARKS, RECREATION & GOLF

BISON RIDGE PROGRAMS

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,083,157
Total FTE	4

DESCRIPTION

The Bison Ridge Programs Division implements a variety of 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 our outstanding facilities. Over 1,000 programs are offered city-wide year-round, 7 days per week.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$1,083,157 for the Bison Ridge Programs Division. This represents an increase of \$108,191 (11%) from the FY 2019 Adopted Budget.

This increase is primarily attributed to additional funds allocated for expanded staffing and increases in the Colorado minimum wage.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Bison Ridge Programs	\$ 297,530	\$ 974,966	\$ 605,470	\$ 1,083,157
Total Expenditures	\$ 297,530	\$ 974,966	\$ 605,470	\$ 1,083,157

PARKS, RECREATION & GOLF

EAGLE POINTE PROGRAMS

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$972,053
Total FTE	4

DESCRIPTION

The Eagle Pointe Programs Division implements a variety of recreation programs and services for participants of all ages. The Eagle Pointe Programs Division provides safe leisure opportunities, contributes to economic vitality and enhances the quality of our physical environment through our outstanding facilities. Over 1,000 programs are offered city-wide year-round, 7 days per week.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$972,053 for the Eagle Pointe Programs Division. This represents a decrease of \$313,766 (-24%) from the FY 2019 Adopted Budget.

This decrease is primarily attributed to the facility allocation for Eagle Pointe Programs being allocated across other Eagle Pointe related accounts. These accounts were consolidated in an effort to provide a more efficient and transparent budget.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Eagle Pointe Programs	\$ 91,017	\$ 1,285,819	\$ 746,950	\$ 972,053
Total Expenditures	\$ 91,017	\$ 1,285,819	\$ 746,950	\$ 972,053

PARKS, RECREATION & GOLF

PARKS PLANNING & PROGRAMMING

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$100,206
Total FTE	1

DESCRIPTION

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 representative for regional or multi-jurisdictional projects and local planning efforts.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$100,206 for the Parks Planning and Programming Division. This represents a decrease of \$3,658,266 (-97%) from the FY 2019 Adopted Budget.

This decrease is primarily attributed to the movement of Parks Maintenance and Operations to the Public Works Department. The actual amounts shown in the table below reflect the inclusion of Parks Maintenance.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Parks Planning and Programming	\$ 4,032,940	\$ 3,758,472	\$ 3,164,814	\$ 100,206
Total Expenditures	\$ 4,032,940	\$ 3,758,472	\$ 3,164,814	\$ 100,206



PARKS, RECREATION & GOLF

GOLF COURSE MAINTENANCE

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,157,520
Total FTE	4

DESCRIPTION

Buffalo Run Golf Course is the City's 18-hole 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 maintains the irrigation system throughout the golf course and areas around the clubhouse. Staff also maintains the fleet of golf cars and all mowing equipment at Buffalo Run. The golf course is open from dawn to dusk throughout the year, (weather permitting), and maintenance staff is on-site daily to prepare the course for play.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$1,157,520 for the Golf Course Maintenance Division. This represents an increase of \$101,619 (10%) from the FY 2019 Adopted Budget.

This increase is primarily attributed to an increase in operating and supply costs budgets due to increasing costs and usage of the Golf Course and increases in the Colorado minimum wage.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
GC Maintenance	\$ 1,024,861	\$ 1,055,901	\$ 865,483	\$ 1,157,520
Total Expenditures	\$ 1,024,861	\$ 1,055,901	\$ 865,483	\$ 1,157,520

PARKS, RECREATION & GOLF

GOLF COURSE OPERATIONS

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$897,552
Total FTE	3

DESCRIPTION

Since opening on August 9, 1996, Buffalo Run Golf Course has added a new dimension in the availability and variety of recreational opportunities through the City's Parks, Recreation and Golf Department. Buffalo Run Golf Course offers a number of programs designed to promote active living and healthy lifestyles through the sport of golf. A Men's Club of approximately 100 members participates in competitive golf events throughout the season. A Junior Academy has been established to introduce children to the sport of golf and help players develop their skills. Buffalo Run Golf Course is also the home site to four high school golf teams. Adams City High School and Prairie View High School each have a boys and girls team that use Buffalo Run as a practice facility and site for competition. PGA staff members assist with learning the sport of golf through lessons and clinics for players of all abilities.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$897,552 for the Golf Course Operations Division. This represents a decrease of \$69,975 (-7%) from the FY 2019 Adopted Budget.

This decrease is primarily attributed to increased efficiencies in budgeting discovered during the base budgeting process and an internal realignment of funds across the Department.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
GC Operations	\$ 849,289	\$ 967,527	\$ 742,847	\$ 897,552
Total Expenditures	\$ 849,289	\$ 967,527	\$ 742,847	\$ 897,552

PARKS, RECREATION & GOLF

GOLF COURSE RESTAURANT

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,717,920
Total FTE	4

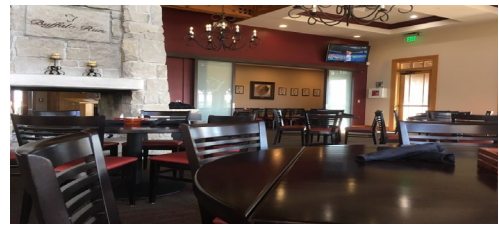
DESCRIPTION

Since acquiring restaurant operations in January 2010, Buffalo Run Golf Course has added a new dimension in the community services provided through the Bison Grill's daily full service restaurant operations and banquet/catering services.

ADOPTED BUDGET AND VARIANCE DESCRIPTION

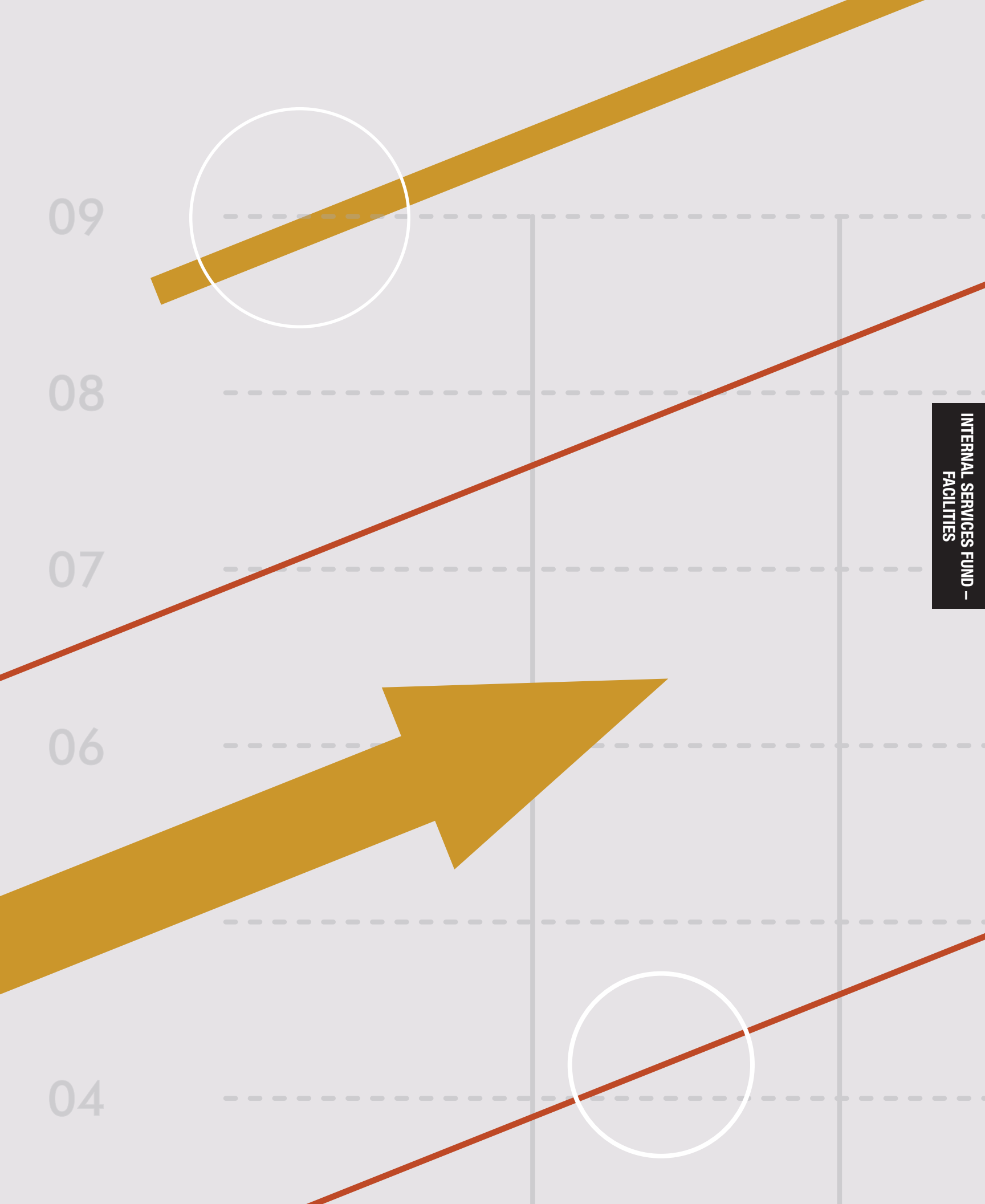
On November 4th, City Council approved a budget of \$1,717,920 for the Golf Course Operations Division. This represents an increase of \$177,504 (12%) from the FY 2019 Adopted Budget.

This increase is primarily attributed to increased food and beverage costs, new supply purchases, and increases in the Colorado minimum wage.



DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
GC Restaurant	\$ 1,502,914	\$ 1,540,416	\$ 1,181,719	\$ 1,717,920
Total Expenditures	\$ 1,502,914	\$ 1,540,416	\$ 1,181,719	\$ 1,717,920



INTERNAL SERVICES FUND -
FACILITIES

09

08

07

06

04

INTERNAL SERVICE FUND FACILITY SERVICES

FACILITY SERVICES



INTERNAL SERVICE FUND FACILITY SERVICES

DEPARTMENT OVERVIEW

	2020 Budget
Facility Services	\$ 3,085,412
Total	\$ 3,085,412



INTERNAL SERVICE FUND FACILITY SERVICES

INTERNAL SERVICE FUND – FACILITY SERVICES

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Revenue	\$3,085,412
Total Expenditures	\$3,085,412
Fund Balance	\$0
General Fund Cost	\$0
% Funded by General Fund	0%
Total FTE	6

DESCRIPTION

The Facility Services Division provides maintenance, custodial services and construction services for various municipal buildings including the Civic Center, the Municipal Service Center, the Recreation Centers, Buffalo Run Golf Course, and other City buildings. The Facility Services Division coordinates and oversees all interior and exterior facility repairs, remodeling and construction projects, preventative maintenance services, life/safety inspections, and cleaning contract services for City facilities.

FUND DETAIL

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 1,526,686	\$ 1,631,859		\$ 1,631,859
Revenues				
Charges for services	\$ 1,870,732	\$ 2,879,601	\$ 2,879,601	\$ 2,585,412
Investment earnings	\$ 15,881	\$ -	\$ 11,580	\$ -
Contributions	\$ 468,286	\$ -	\$ 12,465	\$ -
Miscellaneous	\$ 115	\$ -	\$ 3,434	\$ -
Transfers In				
General fund	\$ 173,397	\$ -	\$ -	\$ 500,000
Retained earnings	\$ -	\$ 315,000	\$ -	\$ -
Total Revenues	\$ 2,528,411	\$ 3,194,601	\$ 2,907,079	\$ 3,085,412
Expenditures				
Administration and operations	\$ 2,423,237	\$ 2,319,601	\$ 2,144,071	\$ 2,302,412
Improvements	\$ -	\$ 560,000	\$ -	\$ 783,000
Transfers Out				
CIPP Fund	\$ -	\$ 315,000	\$ 315,000	\$ -
Total Expenditures	\$ 2,423,237	\$ 3,194,601	\$ 2,459,071	\$ 3,085,412
Total Ending Fund Balance	\$ 1,631,859	\$ 1,631,859		\$ 1,631,859

INTERNAL SERVICE FUND FACILITY SERVICES

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$3,085,412 for the Facility Services Division. This represents a decrease of \$109,189 (-3%) from the FY 2019 Adopted Budget.

This decrease is primarily attributed to Facilities not having a CIPP transfer as it did last year. FTE's remained the same.

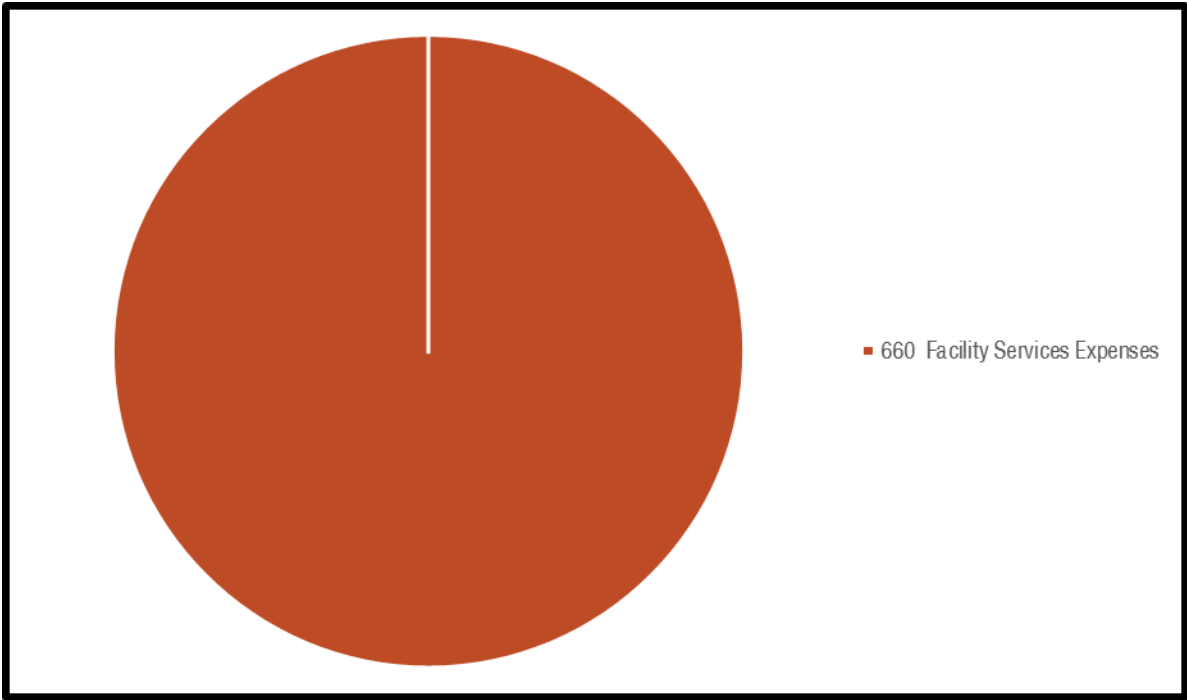
DEPARTMENT REVENUS AND EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Revenue				
Facility Services	\$ 2,528,411	\$ 3,194,601	\$ 2,907,079	\$ 3,085,412
Total Revenue	\$ 2,528,411	\$ 3,194,601	\$ 2,907,079	\$ 3,085,412
Expenditures				
Personnel Services	\$ 396,499	\$ 470,426	\$ 329,805	\$ 386,176
Materials and Supplies	\$ 187,677	\$ 87,120	\$ 119,957	\$ 87,120
Services and Charges	\$ 1,839,061	\$ 2,637,055	\$ 2,009,309	\$ 2,612,116
Total Expenditures	\$ 2,423,237	\$ 3,194,601	\$ 2,459,071	\$ 3,085,412

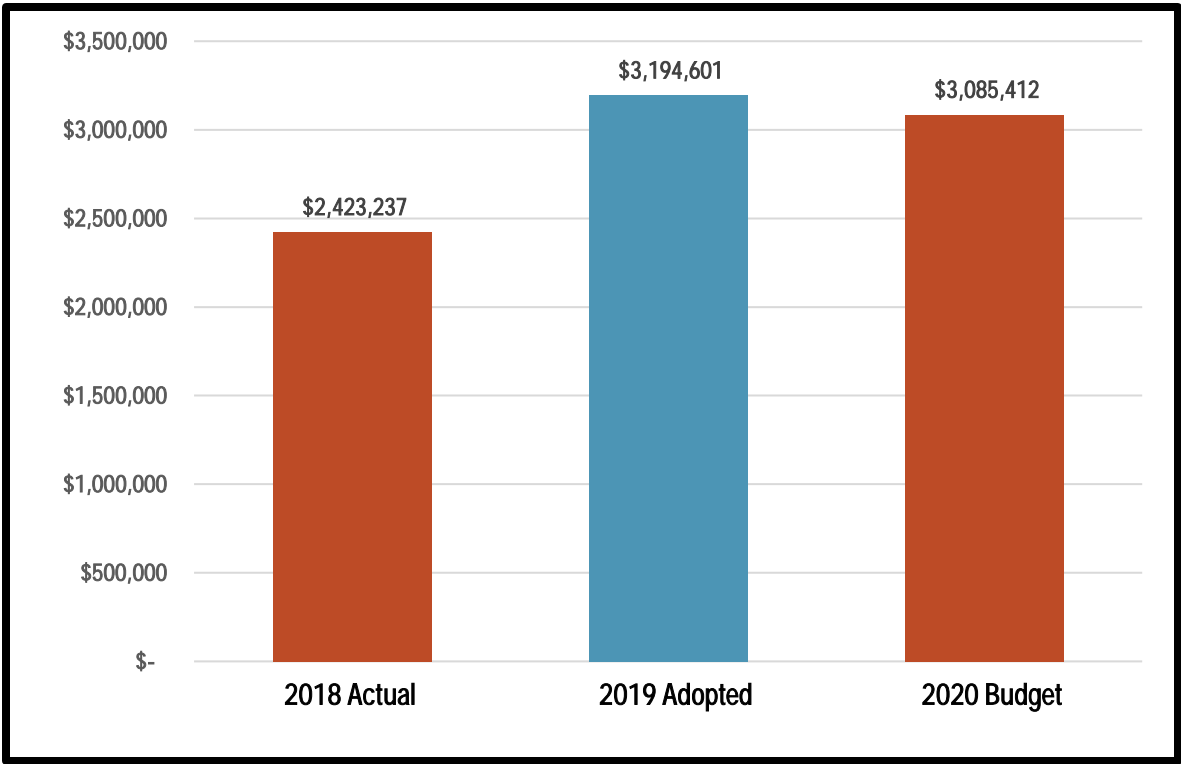


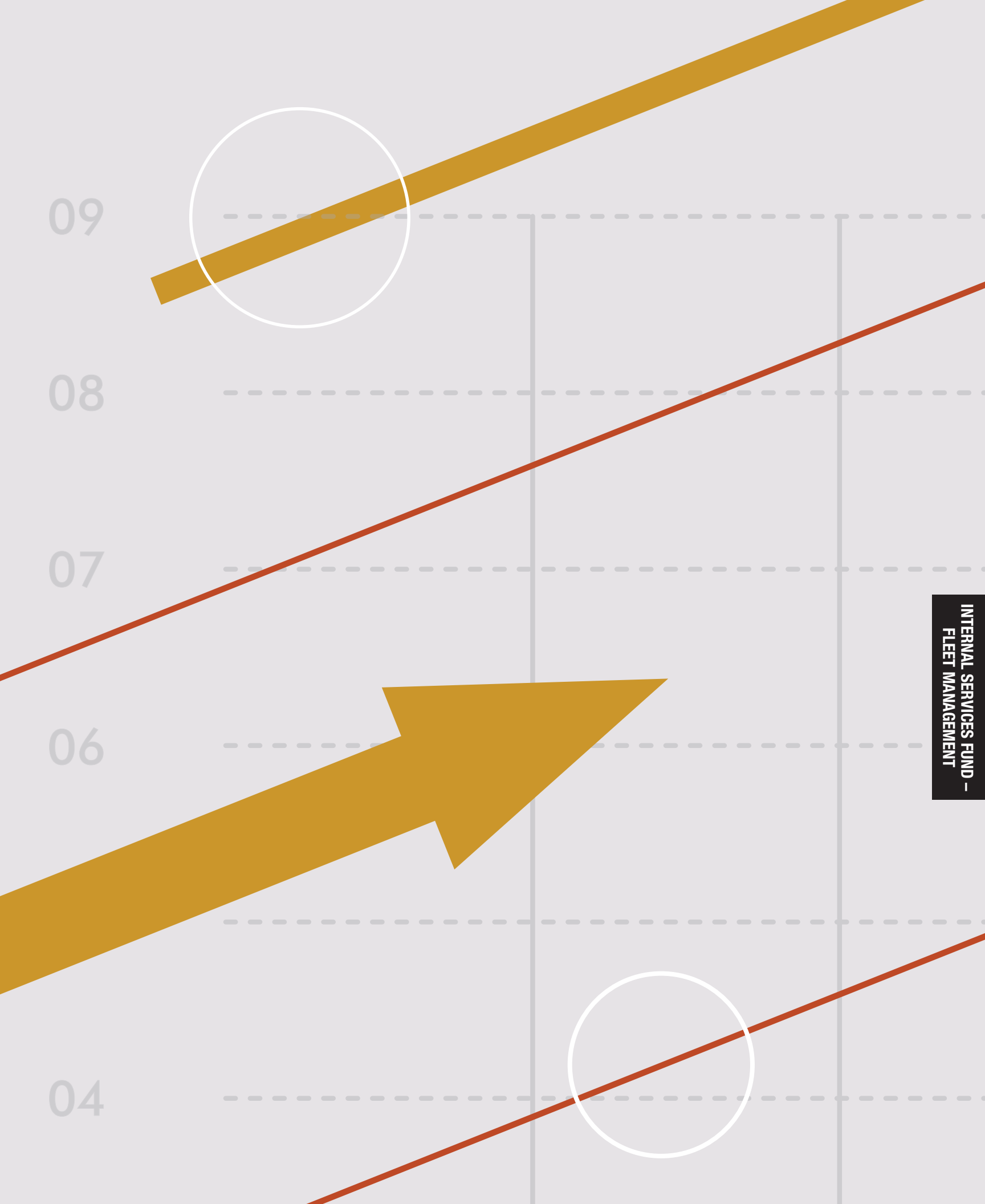
INTERNAL SERVICE FUND FACILITY SERVICES

ADOPTED EXPENDITURES



DEPARTMENT EXPENDITURE HISTORY





INTERNAL SERVICES FUND -
FLEET MANAGEMENT

INTERNAL SERVICE FUND FLEET MANAGEMENT

FLEET MANAGEMENT



INTERNAL SERVICE FUND FLEET MANAGEMENT

DEPARTMENT OVERVIEW

	2020 Budget
Fleet Management	\$ 5,876,972
Total	\$ 5,876,972



INTERNAL SERVICE FUND FLEET MANAGEMENT

INTERNAL SERVICE FUND – FLEET MANAGEMENT

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Revenue	\$5,876,972
Total Expenditures	\$5,876,972
Fund Balance	\$0
General Fund Cost	\$0
% Funded by General Fund	0%
Total FTE	6

DESCRIPTION

The Fleet Management Division is responsible for providing preventive maintenance and repair services on all City automobiles, trucks, and heavy equipment, as well as smaller equipment and motorized tools, excluding Buffalo Run Golf Course. This division is also responsible for procuring all new vehicles and most motorized equipment.

FUND DETAIL

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 7,635,277	\$ 7,368,378		\$ 7,368,378
Revenues				
Charges for services	\$ 3,680,553	\$ 3,809,821	\$ 3,590,616	\$ 4,433,180
Investment earnings	\$ 70,032	\$ -	\$ 61,071	\$ -
Sale of fixed asset	\$ 64,698	\$ -	\$ 133,349	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -
Capitalized capital outlay	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 40,006	\$ -	\$ 24,572	\$ -
Transfer In				
General fund	\$ 52,938	\$ -	\$ -	\$ -
Fund balance	\$ -	\$ 186,900	\$ -	\$ 1,443,792
Retained earnings	\$ -	\$ 1,672,029	\$ -	\$ -
Total Revenues	\$ 3,908,226	\$ 5,668,750	\$ 3,809,608	\$ 5,876,972
Expenditures				
Administration and operations	\$ 1,710,063	\$ 1,715,809	\$ 2,525,394	\$ 3,326,093
Vehicles	\$ 1,265,062	\$ 2,094,012	\$ -	\$ 1,107,087
Equipment	\$ -	\$ 1,672,029	\$ 205,195	\$ 1,443,792
Transfers Out				
CIPP Fund	\$ 1,200,000	\$ 186,900	\$ 186,900	\$ -
Total Expenditures	\$ 4,175,125	\$ 5,668,750	\$ 2,917,488	\$ 5,876,972
Total Ending Fund Balance	\$ 7,368,378	\$ 7,368,378		\$ 7,368,378

INTERNAL SERVICE FUND FLEET MANAGEMENT

ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4th, City Council approved a budget of \$5,876,972 for the Fleet Management Division. This represents an increase of \$208,222 (4%) from the FY 2019 Adopted Budget.

This increase is primarily attributed to an increase to costs of leased and owned vehicles and equipment. FTE's have remained the same.

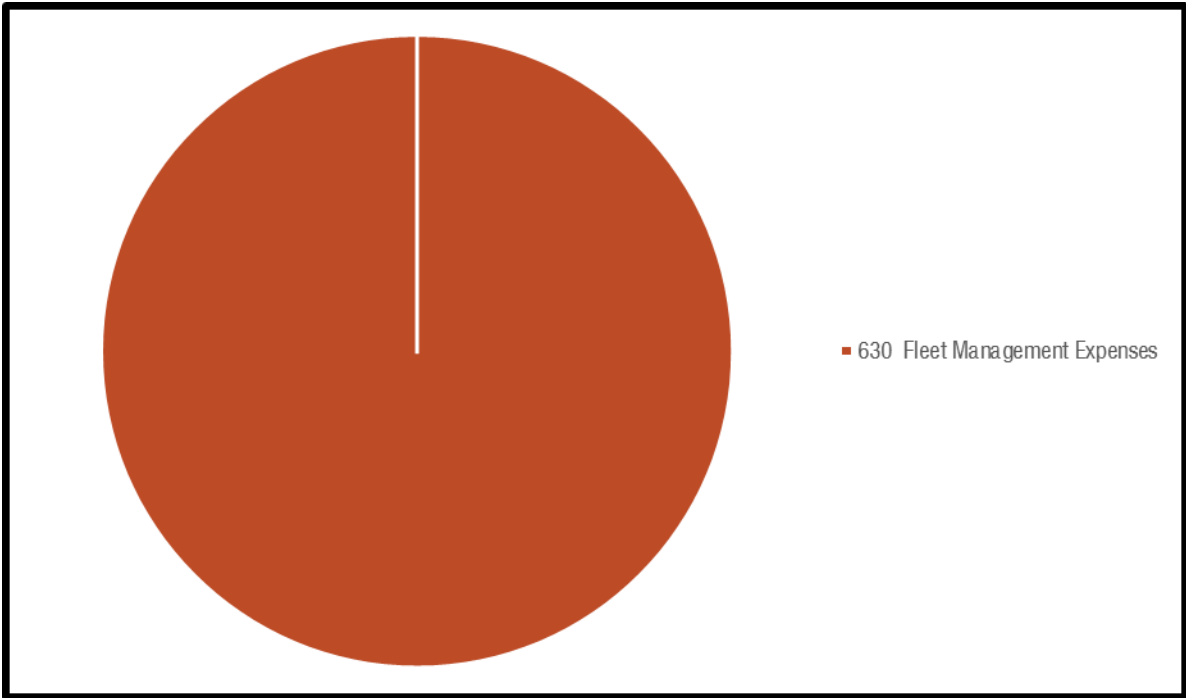
DEPARTMENT REVENUS AND EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Revenue				
Fleet Management	\$ 3,908,226	\$ 5,668,750	\$ 3,809,608	\$ 5,876,972
Total Revenue	\$ 3,908,226	\$ 5,668,750	\$ 3,809,608	\$ 5,876,972
Expenditures				
Personnel Services	\$ 288,013	\$ 364,406	\$ 220,522	\$ 338,192
Materials and Supplies	\$ 1,123,079	\$ 1,109,515	\$ 1,184,534	\$ 2,714,354
Services and Charges	\$ 2,764,033	\$ 4,194,829	\$ 1,512,433	\$ 2,824,426
Total Expenditures	\$ 4,175,125	\$ 5,668,750	\$ 2,917,488	\$ 5,876,972

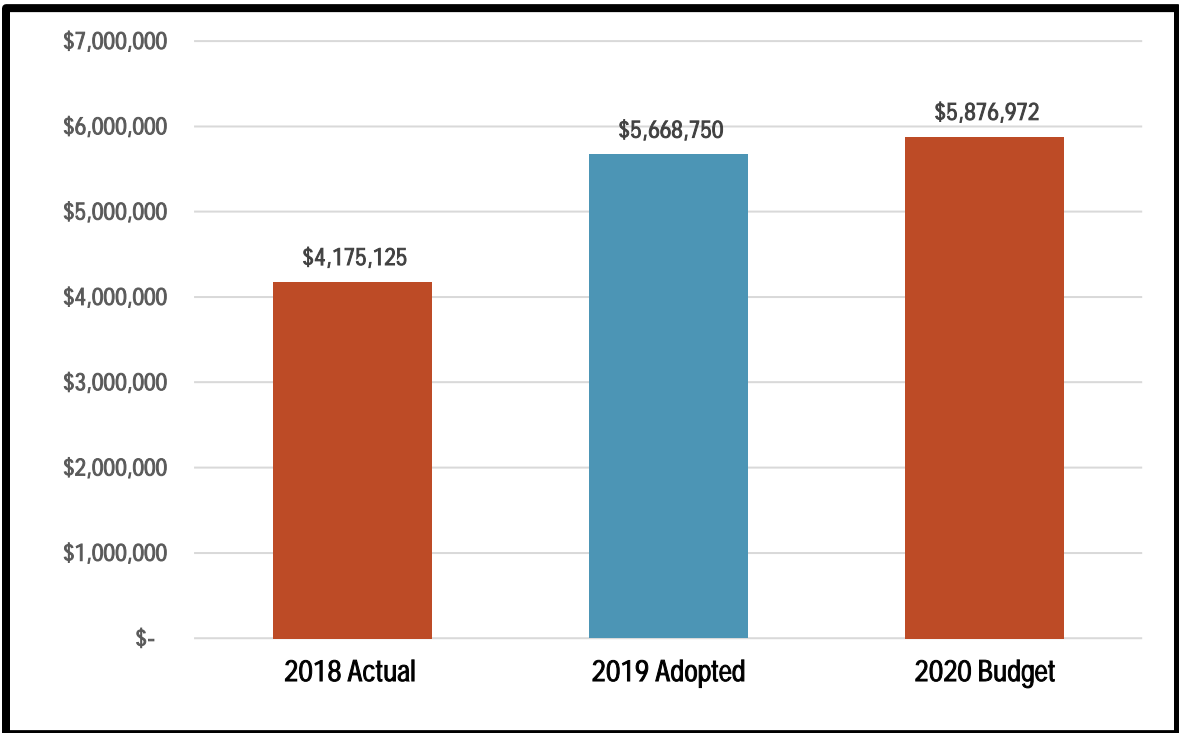


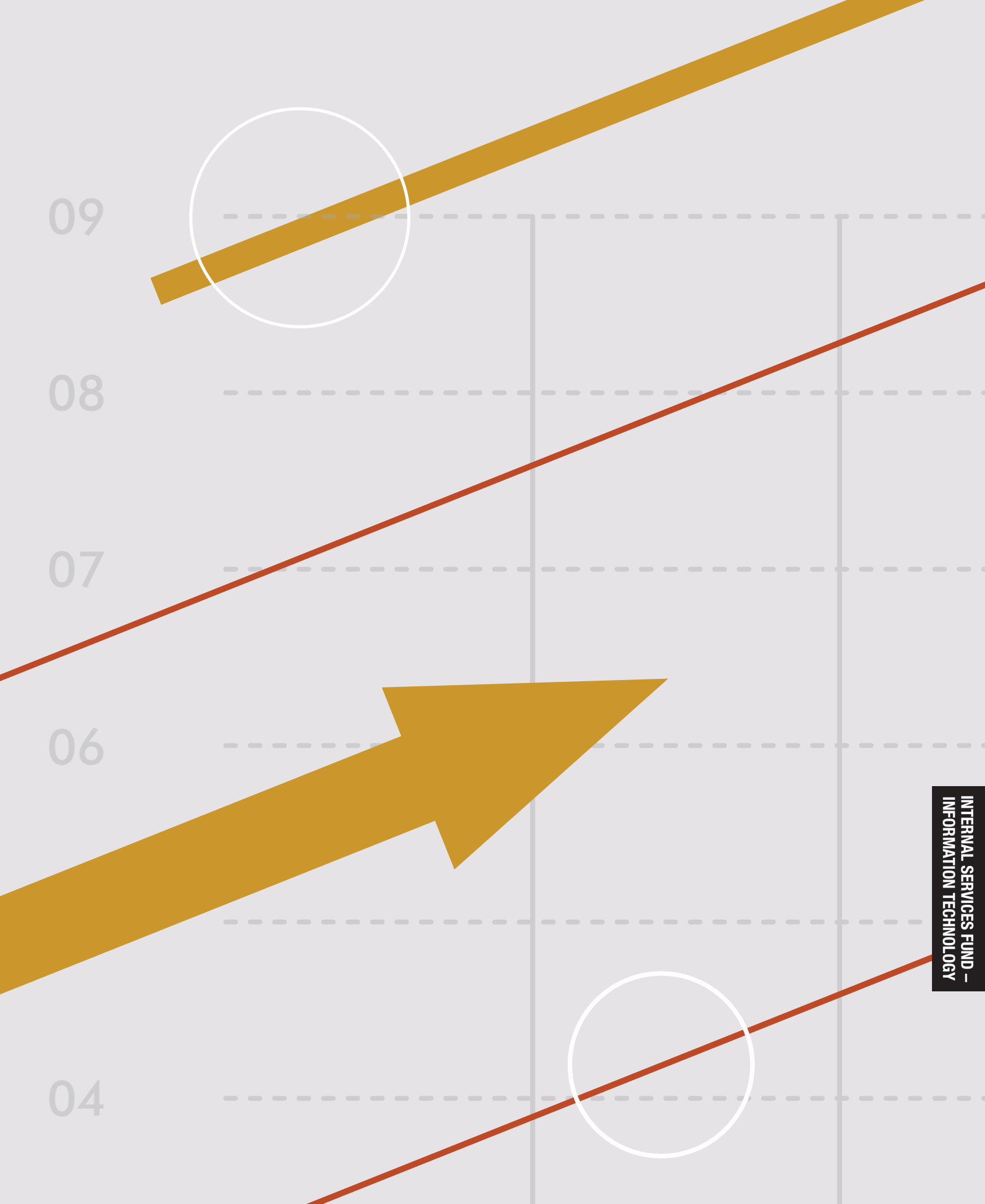
INTERNAL SERVICE FUND FLEET MANAGEMENT

ADOPTED EXPENDITURES BY DIVISION



DEPARTMENT EXPENDITURE HISTORY





INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

DEPARTMENT OVERVIEW

2020 Budget	
Information Technology	\$ 5,568,697
IT Administration	\$ 245,564
IT Operations	\$ 2,704,903
Geographic Information Systems	\$ 503,435
Application & Business Services	\$ 1,364,795
Retained Earnings	\$ 750,000
Total	\$ 5,568,697



INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Revenue	\$5,568,697
Total Expenditures	\$5,568,697
Fund Balance	\$0
General Fund Cost	\$0
% Funded by General Fund	0%
Total FTE	21

DESCRIPTION

The Information Technology Department provides leadership in the acquisition, implementation, support and ongoing maintenance of technology used by the City. The Information Technology Department is made up of four divisions: Administration, Operations, Geographic Information Systems, and Application/Business Services. Information Technology staff work closely with all City departments and staff in order to find operational efficiencies and increase the effectiveness of staff through the use of technology.

FUND DETAIL

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 3,616,434	\$ 3,905,165		\$ 3,905,165
Revenues				
User charges	\$ 3,864,225	\$ 4,340,729	\$ 4,340,729	\$ 4,818,697
Investment earnings	\$ 59,043	\$ -	\$ 61,965	\$ -
Sale of fixed asset	\$ -	\$ -	\$ -	\$ -
Capitalized capital outlay	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 2,755	\$ -	\$ 20,240	\$ -
Contributions	\$ 46,503	\$ -	\$ -	\$ -
Transfer In				
General Fund	\$ 64,568	\$ -	\$ -	\$ -
Facilities Fund	\$ -	\$ -	\$ -	\$ -
Retained earnings	\$ -	\$ -	\$ -	\$ 750,000
Total Revenues	\$ 4,037,093	\$ 4,340,729	\$ 4,422,934	\$ 5,568,697
Expenditures				
Administration	\$ 2,159,239	\$ 2,133,222	\$ 1,409,294	\$ 2,291,692
Capital outlay	\$ 1,589,123	\$ 2,207,507	\$ 1,138,342	\$ 2,527,005
Transfers Out				
General Fund	\$ -	\$ -	\$ -	\$ -
CIPP Fund	\$ -	\$ -	\$ -	\$ 750,000
Total Expenditures	3,748,362	4,340,729	2,547,637	5,568,697
Total Ending Fund Balance	\$ 3,905,165	\$ 3,905,165		\$ 3,905,165

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

WORK PLAN PERFORMANCE MEASURES

Outcome: **Reliable, Scalable, Available, and Secure Technology**

- Achieve 99.9% technology infrastructure availability each quarter outside of planned maintenance outages.
- Increase annual security assessment score by 10% by December 31, 2020.
- Provide quality and responsive city services within 95% of the stated service level standard.

Outcome: **Efficient and Effective Business Processes**

- Complete business evaluations of five current IT systems by December 31, 2020.
- Implement five technology projects by December 31, 2020.
- Upgrade or expand usage of five current technology systems by December 31, 2020.
- Increase technology online training system usage by 10% by December 31, 2020.
- Provide quality and responsive city services within 95% of the stated service level standard.

ADOPTED BUDGET:

On November 4th, City Council approved a budget of \$5,568,697 for the Information Technology Department. This represents an increase of 1,227,968 (28%) from the FY 2019 Adopted Budget.

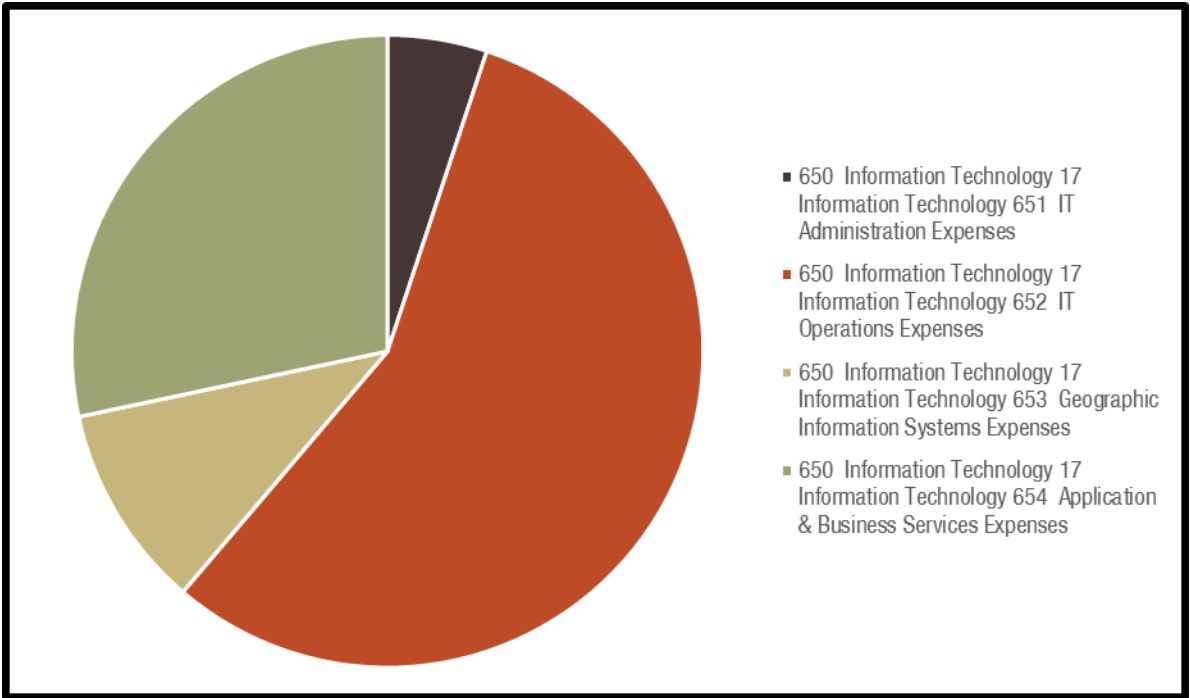
This increase is associated with negotiated employee compensation and benefits changes due to take effect FY 2020 plus increases in allocations. IT also was awarded budget increases to career development along with increases to fund several improvement projects. IT also increased their FTE by three to twenty-one by adding two full time GIS technicians and a service desk analyst.

DEPARTMENT REVENUE AND EXPENDITURES SUMMARY

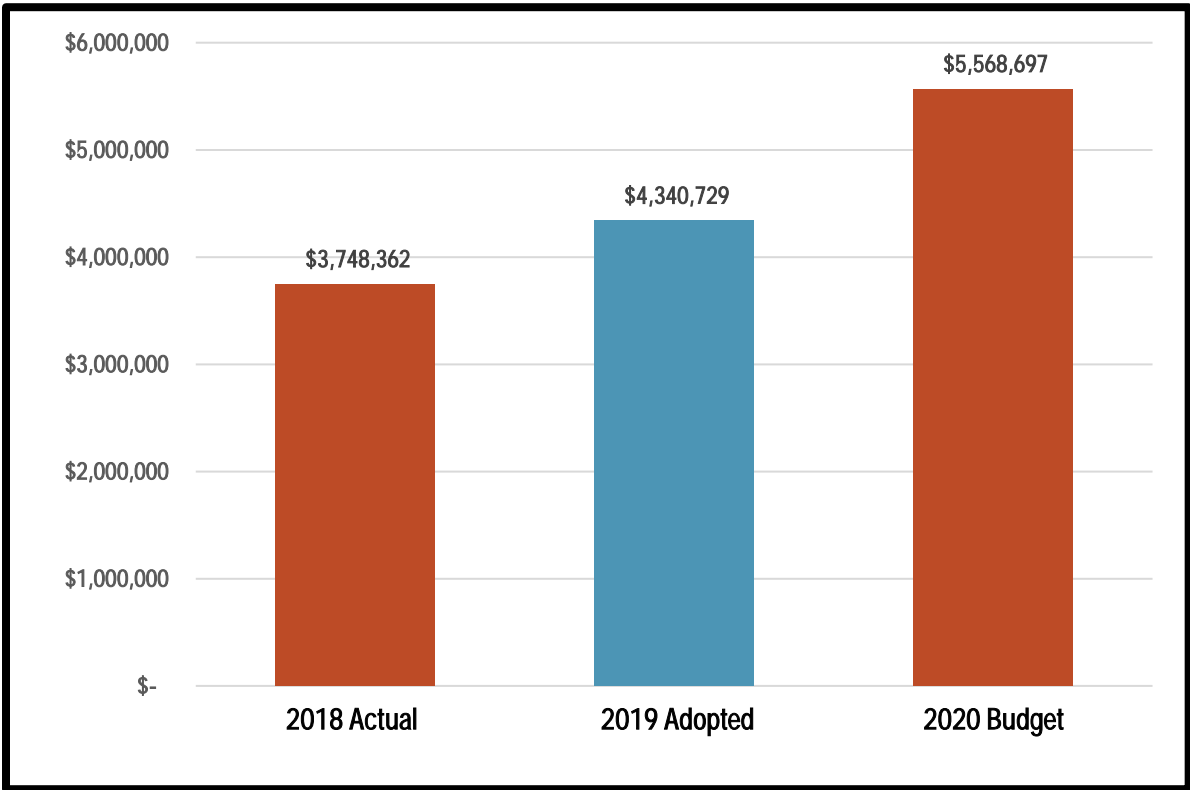
Category	2018 Actual		2019 Adopted		As of 9/30/19	2020 Budget
Revenue						
Information Technology	\$	4,037,093	\$	4,340,729	\$ 4,422,934	\$ 5,568,697
Total Revenue	\$	4,037,093	\$	4,340,729	\$ 4,422,934	\$ 5,568,697
Expenditures						
Personnel Services	\$	1,669,893	\$	1,691,470	\$ 1,079,701	\$ 1,830,897
Materials and Supplies	\$	54,373	\$	58,431	\$ 37,473	\$ 58,431
Services and Charges	\$	2,024,096	\$	2,590,828	\$ 1,430,462	\$ 3,679,369
Total Expenditures	\$	3,748,362	\$	4,340,729	\$ 2,547,637	\$ 5,568,697

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

ADOPTED EXPENDITURES BY DIVISION



DEPARTMENT EXPENDITURE HISTORY



INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY ADMINISTRATION

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$245,564
Total FTE	2

DESCRIPTION

The Information Technology Administration Division provides management and administrative support for the Operations, Geographic Information Systems and Application/Business Services divisions of the department. This division is also responsible for leadership in the overall City IT Strategic Plan.

ADOPTED BUDGET

On November 4th, City Council approved a budget of \$245,564 for the IT Administration division. This represents an increase of 9,492 (4%) from the FY 2019 Adopted Budget.

This increase is associated with increases to employee compensation and benefits changes due to take effect FY 2020.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
IT Administration	\$ 262,264	\$ 236,072	\$ 181,420	\$ 245,564
Total Expenditures	\$ 262,264	\$ 236,072	\$ 181,420	\$ 245,564

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY OPERATIONS

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$2,704,903
Total FTE	9

DESCRIPTION

The Information Technology Operations Division provides service desk support and infrastructure management for all City departments. This division is responsible for providing service desk support via email, phone and web-based request. In addition, this division manages the City's infrastructure services including voice and data services for all City departments.

ADOPTED BUDGET

On November 4th, City Council approved a budget of \$2,704,903 for the IT Operations Division. This represents an increase of 151,557 (6%) from the FY 2019 Adopted Budget.

This increase is associated with an additional FTE for the division along with licensing upgrades added to the budget. There were also increases to employee compensation and benefits.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
IT Operations	\$ 2,637,532	\$ 2,553,346	\$ 1,507,480	\$ 2,704,903
Total Expenditures	\$ 2,637,532	\$ 2,553,346	\$ 1,507,480	\$ 2,704,903

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY GEOGRAPHIC INFORMATION SERVICES

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$503,435
Total FTE	5

DESCRIPTION

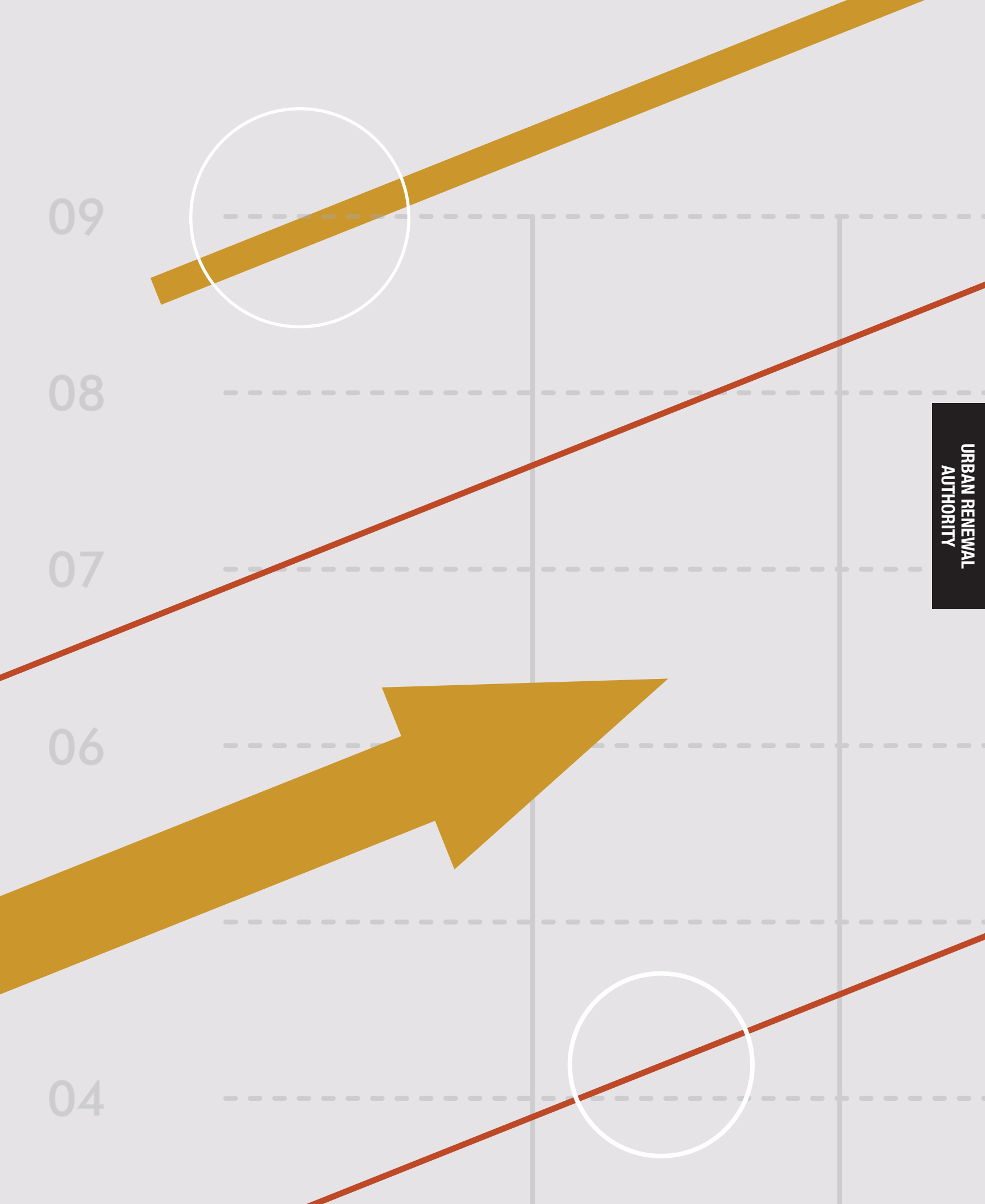
The Information Technology Geographic Information Services (GIS) Division provides mapping technologies to improve the City's planning and decision-making process as well as provide public information. This division is responsible for maintaining all GIS services and providing staff training and technical support on GIS technologies.

ADOPTED BUDGET

On November 4th, City Council approved a budget of \$503,435 for the IT GIS division. This represents an increase of 108,466 (22%) from the FY 2019 Adopted Budget. This increase is associated with the addition of two FTE GIS techs joining the division along with an increase to the career development budget and increases in compensation and benefits

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Geographic Information Systems	\$ 339,639	\$ 394,969	\$ 238,196	\$ 503,435
Total Expenditures	\$ 339,639	\$ 394,969	\$ 238,196	\$ 503,435



URBAN RENEWAL
AUTHORITY

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY APPLICATION AND BUSINESS SERVICES

BUDGET AT A GLANCE

	2020 Adopted Budget
Total Expenditures	\$1,364,795
Total FTE	5

DESCRIPTION

The Information Technology Application and Business Services Division provides application and business analyst support to City departments. This division is responsible for providing leadership in acquiring, deploying and maintaining the City's application services. The division is also responsible for business analyst services, enterprise application management, training, and technical project management.

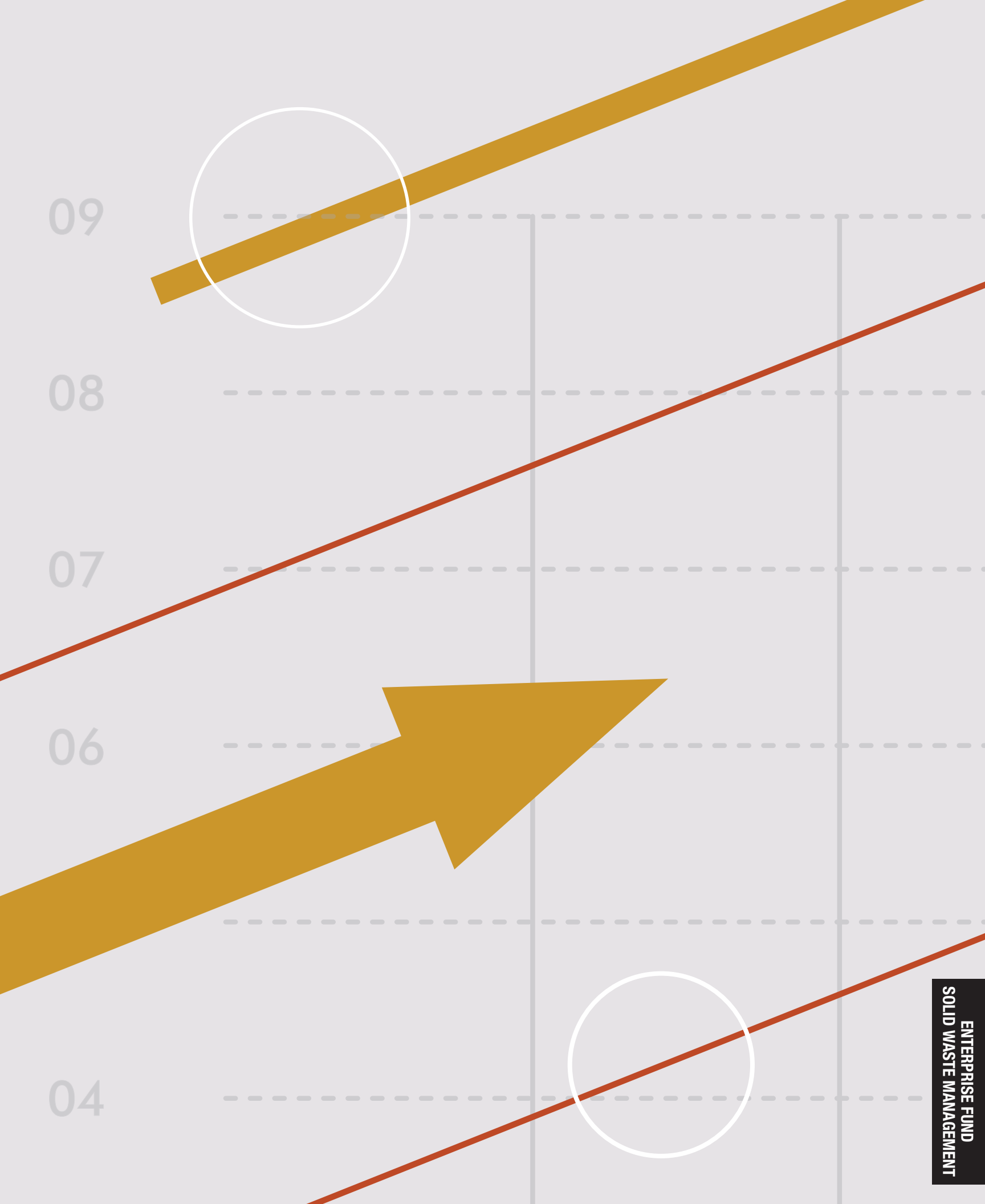
ADOPTED BUDGET

On November 4th, City Council approved a budget of \$1,364,795 for the Application and Business Services Division. This represents an increase of 208,453 (15%) from the FY 2019 Adopted Budget.

This increase is associated with increases to allocation line items due to approved budget items with technology applications, increased licensing costs, and increases to compensation and benefits.

DIVISION EXPENDITURES SUMMARY

Category	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Expenditures				
Application & Business Services	\$ 508,927	\$ 1,156,342	\$ 620,541	\$ 1,364,795
Total Expenditures	\$ 508,927	\$ 1,156,342	\$ 620,541	\$ 1,364,795



09

08

07

06

04

ENTERPRISE FUND
SOLID WASTE MANAGEMENT

ENTERPRISE FUND SOLID WASTE MANAGEMENT

SOLID WASTE MANAGEMENT FUND

FUND DETAILS

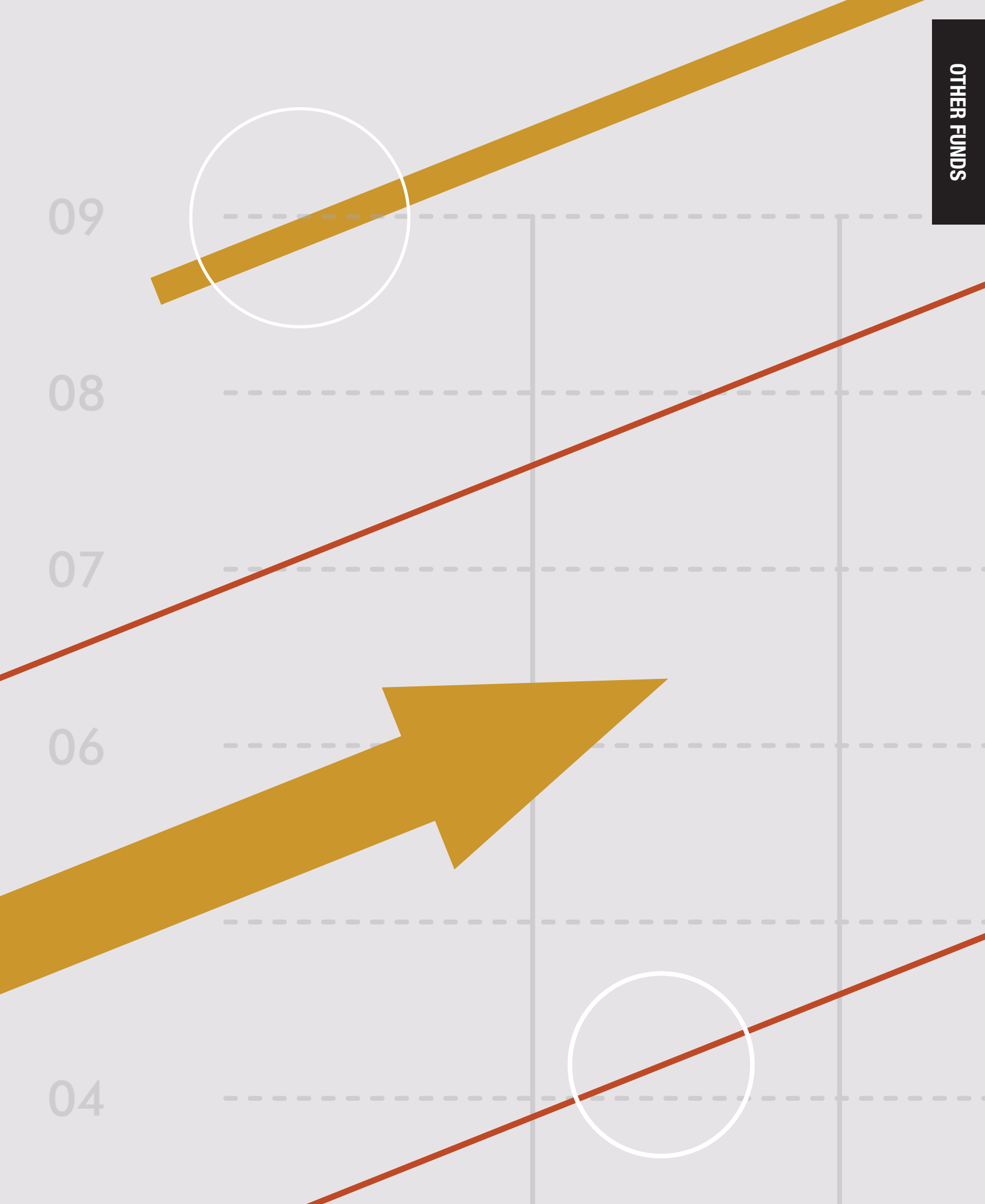
	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 255,571	\$ 1,272,878		\$ 1,272,878
Revenues				
Solid Waste Fee	\$ 1,210,777.09	\$ 796,397.00	\$ 578,825.24	\$ 986,750
Investment Earnings	\$ 7,327.46	\$ -	\$ 20,138.35	\$ -
Transfers In				
Fund Balance	\$ -	\$ -	\$ -	\$ 115,750
Total Revenues	\$ 1,218,105	\$ 796,397	\$ 598,964	\$ 1,102,500
Expenditures				
Transfers Out				
CIPP Fund	\$ 200,798	\$ 482,954	\$ 482,954	\$ 1,102,500
Fund Balance	\$ -	\$ 313,443	\$ -	\$ -
Total Expenditures	\$ 200,798	\$ 796,397	\$ 482,954	\$ 1,102,500
Total Ending Fund Balance	\$ 1,272,878	\$ 1,272,878		\$ 1,272,878

DESCRIPTION

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

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

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



OTHER FUNDS

SPECIAL IMPROVEMENT DISTRICTS

FUND DETAIL

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 59,735	\$ 61,568		\$ 61,568
Revenues				
Assessments	\$ 1,000	\$ -	\$ 343	\$ -
Investment Earnings	\$ 834	\$ -	\$ 813	\$ -
Total Revenues	\$ 1,833	\$ -	\$ 1,156	\$ -
Expenditures				
Administrative Fees	\$ -	\$ -	\$ 13	\$ -
Total Expenditures	\$ -	\$ -	\$ 13	\$ -
Total Ending Fund Balance	\$ 61,568	\$ 61,568		\$ 61,568

DESCRIPTION

One June 1, 1992, the City authorized the issue of \$2,270,000 of special assessment bonds for the purpose of financing the street paving and providing for the storm drainage improvements within a defined area of the City limits.

The City Council has determined that the project will result in a general benefit to the City at large and therefore, will provide 50% of the costs (approximately \$1,135,000). The funding source for the City contribution is the Sales and Use Tax Fund revenues.

All Bonds were called as of December 1, 2001.

In 2009, all Special Improvement District Funds were combined into one Special Improvement Districts Fund.

OTHER FUNDS

POLICE DONATION FUND

FUND DETAIL

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 52,155	\$ 48,127		\$ 48,127
Revenues				
Donations	\$ 3,174	\$ 9,000	\$ 3,653	\$ 9,000
Total Revenues	\$ 3,174	\$ 9,000	\$ 3,653	\$ 9,000
Expenditures				
Explorer Program	\$ 7,202	\$ 9,000	\$ 7,893	\$ 9,000
Total Expenditures	\$ 7,202	\$ 9,000	\$ 7,893	\$ 9,000
Total Ending Fund Balance	\$ 48,127	\$ 48,127		\$ 48,127

DESCRIPTION

Fund set up to keep track of donations to various Public Safety Programs.



OTHER FUNDS

CONSERVATION TRUST FUND

FUND DETAILS

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 463,117	\$ 767,124		\$ 767,124
Revenues				
State of Colorado	\$ 509,270	\$ 490,784	\$ 478,758	\$ 575,000
Investment Earnings	\$ 9,881	\$ 5,000	\$ 18,421	\$ -
Transfers In				
Fund Balance	\$ -	\$ 55,466	\$ -	\$ 28,750
Total Revenues	\$ 519,151	\$ 551,250	\$ 497,180	\$ 603,750
Expenditures				
Transfers Out				
CIPP Fund- Fund Balance	\$ 215,144	\$ -	\$ -	\$ -
CIPP Fund	\$ -	\$ 551,250	\$ 551,250	\$ 603,750
Total Expenditures	\$ 215,144	\$ 551,250	\$ 551,250	\$ 603,750
Total Ending Fund Balance	\$ 767,124	\$ 767,124		\$ 767,124

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 CIPP Fund.



OTHER FUNDS

CHEMICAL ROUNDUP FUND

FUND DETAIL

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 310,988	\$ 340,963		\$ 340,963
Revenues				
Service Charge Fee	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Investment Earnings	\$ 4,975	\$ -	\$ 5,045	\$ -
Total Revenues	\$ 29,975	\$ 25,000	\$ 5,045	\$ 25,000
Expenditures				
Project Expense	\$ -	\$ 25,000	\$ -	\$ 25,000
Transfers Out				
CIPP	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 25,000	\$ -	\$ 25,000
Total Ending Fund Balance	\$ 340,963	\$ 340,963		\$ 340,963

DESCRIPTION

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

OTHER FUNDS

GRANT FUND

FUND DETAIL

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ -	\$ -		\$ -
Revenues				
Sex Assault Task Force	\$ 255,750	\$ -	\$ 100,283	\$ -
Bulletproof	\$ 6,038	\$ -	\$ 2,596	\$ -
Click/Ticket	\$ 1,952	\$ -	\$ 4,977	\$ -
State DCFA	\$ 2,100	\$ -	\$ 7,875	\$ -
TGYS 2018-2019	\$ 32,689	\$ -	\$ 21,085	\$ -
GOCO NE Coalition	\$ 609,379	\$ -	\$ -	\$ -
Healthy Places	\$ 15,000	\$ -	\$ -	\$ -
TGYS 2017 - 2018	\$ 26,739	\$ -	\$ -	\$ -
TGYS 2019 - 2020	\$ -	\$ -	\$ 20,922	\$ -
CDOT DUI	\$ 8,500	\$ -	\$ -	\$ -
Total Revenues	\$ 958,148	\$ -	\$ 157,738	\$ -
Expenditures				
Sex Assault Task Force	\$ 255,750	\$ -	\$ 105,300	\$ -
Walmart Community Foundation	\$ -	\$ -	\$ 1,893	\$ -
Bulletproof	\$ 6,038	\$ -	\$ 2,596	\$ -
Click/Ticket	\$ 1,952	\$ -	\$ 4,977	\$ -
State DCFA	\$ 2,100	\$ -	\$ 7,875	\$ -
TGYS 2018-2019	\$ 32,689	\$ -	\$ 21,085	\$ -
GOCO NE Coalition	\$ 609,379	\$ -	\$ -	\$ -
Healthy Places	\$ 15,000	\$ -	\$ 68,367	\$ -
TGYS 2017 - 2018	\$ 26,739	\$ -	\$ -	\$ -
TGYS 2019 - 2020	\$ -	\$ -	\$ 20,922	\$ -
CDOT DUI	\$ 8,500	\$ -	\$ 9,657	\$ -
Total Expenditures	\$ 958,148	\$ -	\$ 242,672	\$ -
Total Ending Fund Balance	\$ -	\$ -		\$ -

DESCRIPTION

Grants are included in the budget when funding has been requested from the grantor agency, approved by the grantor, and passed by City Council.

OTHER FUNDS

ELECTED OFFICIALS RETIREMENT FUND

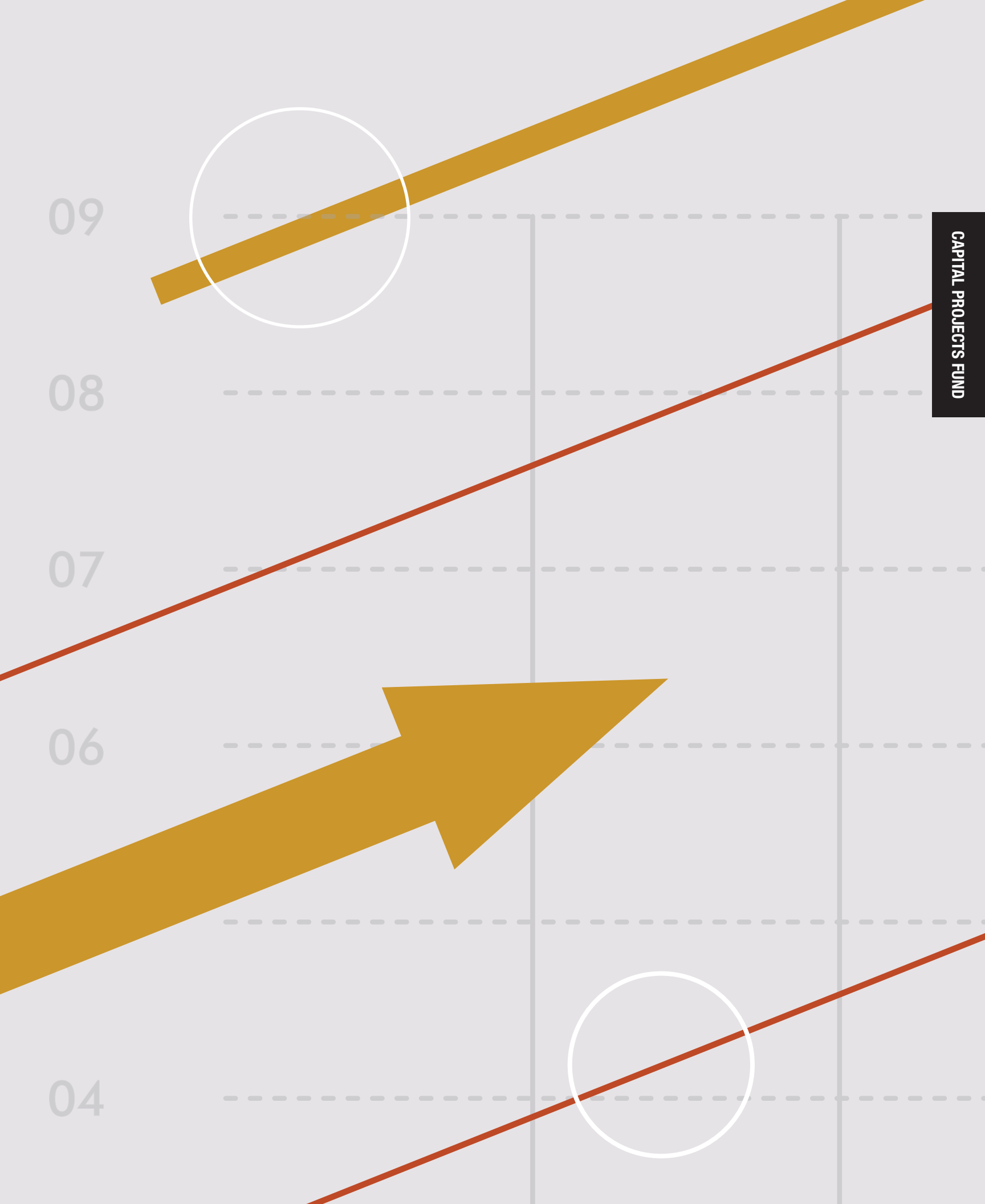
FUND DETAIL

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 260,908	\$ 259,641		\$ 259,641
Revenues				
Investment Earnings	\$ 4,333	\$ -	\$ 4,100	\$ -
Transfers In				
General Fund	\$ 44,160	\$ 51,360	\$ 51,360	\$ 51,360
Total Revenues	\$ 48,493	\$ 51,360	\$ 55,460	\$ 51,360
Expenditures				
Retirement Payments	\$ 49,760	\$ 51,360	\$ 38,520	\$ 51,360
Total Expenditures	\$ 49,760	\$ 51,360	\$ 38,520	\$ 51,360
Total Ending Fund Balance	\$ 259,641	\$ 259,641		\$ 259,641

DESCRIPTION

This fund has been established in compliance with City Ordinance #764, adopted on March 17th, 1986.





CAPITAL PROJECTS FUND

CAPITAL PROJECT FUNDS

WATER RIGHTS ACQUISITION FUND

FUND DETAIL

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 6,151,185	\$ 6,723,100		\$ 6,723,100
Revenues				
Water Aquisition Fees	\$ 1,085,202	\$ 685,278	\$ 759,689	\$ 696,928
Investment Earnings	\$ 20,005	\$ 15,779	\$ 26,849	\$ 12,500
Total Revenues	\$ 1,105,207	\$ 701,057	\$ 786,538	\$ 709,428
Expenditures				
Water Share Acquisition	\$ 2,462	\$ 170,226	\$ -	\$ 178,597
Transfer Out				
Transfer to General Fund (Debt)	\$ 530,831	\$ 530,831	\$ -	\$ 530,831
Total Expenditures	\$ 533,293	\$ 701,057	\$ -	\$ 709,428
Ending Fund Balance				
Committed for Water Rights	\$ 1,365,701	\$ 1,365,701		\$ 1,365,701
Restricted - Assets Held for Resale	\$ 5,324,243	\$ 5,324,243		\$ 5,324,243
Restricted for Emergencies	\$ 33,156	\$ 33,156		\$ 33,156
Total Ending Fund Balance	\$ 6,723,100	\$ 6,723,100		\$ 6,723,100

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 (ERU's) with the limitation that, expenditures shall not exceed revenues available within the Water Rights Acquisition Fund.

CAPITAL PROJECT FUNDS

SECOND CREEK DRAINAGE BASIN

FUND DETAIL

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 1,942,509	\$ 279,987		\$ 279,987
Revenues				
Impact Fees	\$ 195,005	\$ 94,307	\$ 157,402	\$ 110,000
Interest Earnings	\$ 10,498	\$ -	\$ 5,203	\$ -
Transfers In				
Fund Balance	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 205,503	\$ 94,307	\$ 162,606	\$ 110,000
Expenditures				
Project Expense	\$ -	\$ 94,307	\$ 6,210	\$ 110,000
Transfers Out				
CIPP Fund	\$ 1,868,025	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,868,025	\$ 94,307	\$ 6,210	\$ 110,000
Ending Fund Balance				
Committed for Capital Outlay	\$ 273,822	\$ 273,822		\$ 273,822
Restricted for Emergencies	\$ 6,165	\$ 6,165		\$ 6,165
Total Ending Fund Balance	\$ 279,987	\$ 279,987		\$ 279,987

DESCRIPTION

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

CAPITAL PROJECT FUNDS

THIRD CREEK DRAINAGE BASIN FUND

FUND DETAIL

	2018 Actual		2019 Adopted		As of 9/30/19		2020 Budget
Beginning Fund Balance	\$	38,232	\$	51,687			\$ 51,687
Revenues							
Impact Fees	\$	12,730	\$	2,935	\$	4,033	\$ 3,250
Interest earnings	\$	726	\$	-	\$	808	\$ -
Total Revenues	\$	13,456	\$	2,935	\$	4,842	\$ 3,250
Expenditures							
Project Expense	\$	-	\$	2,935	\$	-	\$ 3,250
Total Expenditures	\$	-	\$	2,935	\$	-	\$ 3,250
Ending Fund Balance							
Committed for Capital Outlay	\$	51,283	\$	51,283			\$ 51,283
Restricted for Emergencies	\$	404	\$	404			\$ 404
Total Ending Fund Balance	\$	51,687	\$	51,687			\$ 51,687

DESCRIPTION

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

CAPITAL PROJECT FUNDS

BUFFALO RUN TRIBUTARY DRAINAGE BASIN FUND

FUND DETAIL

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 574,679	\$ 679,311		\$ 679,311
Revenues				
Impact Fees	\$ 142,376	\$ 143,904	\$ 53,826	\$ 64,500
Interest Earnings	\$ 10,442	\$ -	\$ 10,484	\$ -
Total Revenues	\$ 152,818	\$ 143,904	\$ 64,311	\$ 64,500
Expenditures				
Project Expense	\$ 48,186	\$ 143,904	\$ 65,241	\$ 64,500
Total Expenditures	\$ 48,186	\$ 143,904	\$ 65,241	\$ 64,500
Ending Fund Balance				
Restricted For Emergencies	\$ 4,585	\$ 4,585		\$ 4,585
Committed for Capital Outlay	\$ 674,726	\$ 674,726		\$ 674,726
Total Ending Fund Balance	\$ 679,311	\$ 679,311		\$ 679,311

DESCRIPTION

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



CAPITAL PROJECT FUNDS

IMPACT FEE FUND

FUND DETAIL

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 2,596,900	\$ 4,188,646		\$ 4,188,646
Revenues				
Impact Fees - Parks/Open Space	\$ 487,555	\$ 706,034	\$ 543,745	\$ 695,947
Impact Fees - Drainage	\$ 53,954	\$ 75,956	\$ 75,793	\$ 84,250
Impact Fees - Landscape	\$ 3,541	\$ 2,297	\$ 2,963	\$ 2,500
Impact Fees - Roads	\$ 1,307,417	\$ 750,155	\$ 622,970	\$ 750,000
Transfers In				
Fund Balance-Roads	\$ -	\$ 299,845	\$ -	\$ 704,709
Total Revenues	\$ 1,852,467	\$ 1,834,287	\$ 1,245,470	\$ 2,237,406
Expenditures				
Restricted Impact - Parks/Open Space	\$ -	\$ 706,034	\$ -	\$ 695,947
Restricted Impact - Roads	\$ 143,721	\$ -	\$ 40,696	\$ -
Restricted Impact - Drainage	\$ -	\$ 75,956	\$ -	\$ -
Restricted Impact - Landscape	\$ -	\$ 2,297	\$ -	\$ 2,500
Transfers Out				
CIPP Fund - Roads	\$ 117,000	\$ 1,050,000	\$ 1,050,000	\$ 1,465,459
CIPP Fund - Drainage	\$ -	\$ -	\$ -	\$ 73,500
Total Expenditures	\$ 260,721	\$ 1,834,287	\$ 1,090,696	\$ 2,237,406
Ending Fund Balance				
Committed - Parks/Open Space	\$ 1,957,822	\$ 1,957,822		\$ 1,957,822
Committed - Roads	\$ 1,975,620	\$ 1,975,620		\$ 1,975,620
Committed - Drainage	\$ 121,453	\$ 121,453		\$ 121,453
Committed - Landscape	\$ 133,751	\$ 133,751		\$ 133,751
Total Ending Fund Balance	\$ 4,188,646	\$ 4,188,646		\$ 4,188,646

DESCRIPTION

Parks/Open Space

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

CAPITAL PROJECT FUNDS

DESCRIPTION –CONTINUED

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

Transportation

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

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

Use of the Funds: These funds may be used only for building, maintaining and improving roads within the road benefit district where the funds were collected. There are three road benefit districts: (i) District 1 is the area of the northern range west of Highway 2 and north of 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. The funds are to be appropriated by the City Council at the time of the annual budget upon the recommendation of the Impact Fee Administrator.

Drainage

Until 2003, Drainage Impact Fees were established solely by development agreement as negotiated by the City's Public Works Department. Currently, the negotiated Drainage Impact Fee is \$430 per housing unit in new development. In 2003, the City Council approved an ordinance establishing a Regional Drainage Improvements Impact Fee at \$1,700 per developable acre for the Second Creek drainage basin. In 2005, the City Council approved an ordinance establishing a Regional Drainage Improvements Impact Fee at \$2,132 per developable acre for the Buffalo Run Tributary Drainage Basin. The DFA 0053 Drainage Basin fee was established in 2006 at \$3,055 per developable acre. In 2007, the City Council approved an ordinance establishing a Regional Drainage Improvements Impact Fee at \$1,445 per developable acre for the Third Creek Drainage Basin. These funds may be used only for drainage improvements.

Landscape

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

CAPITAL PROJECT FUNDS

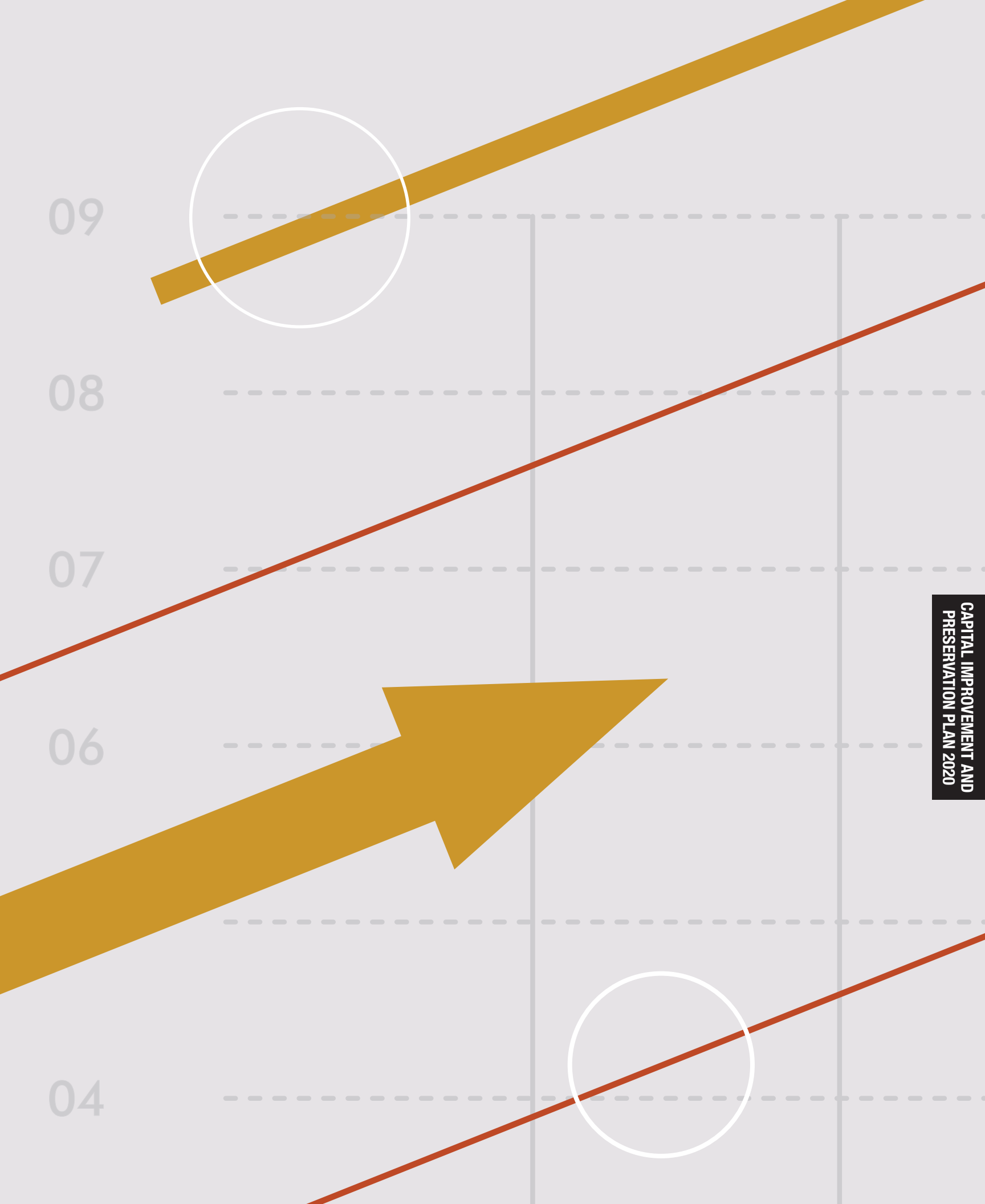
CC/BSD USE TAX FUND

FUND DETAIL

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 977,128	\$ 1,302,577		\$ 1,302,577
Revenues				
Investment earnings	\$ 18,254	\$ -	\$ 19,677	\$ -
Agreements	\$ 307,195	\$ -	\$ -	\$ -
Transfer In				
Transfer from Fund Balance	\$ -	\$ 656,250	\$ -	\$ -
Total Revenues	\$ 325,449.02	\$ 656,250	\$ 19,677	\$ -
Expenditures				
Project Expense	\$ -	\$ -	\$ -	\$ -
Transfer Out				
Transfer to CIPP	\$ -	\$ 656,250	\$ -	\$ -
Total Expenditures	\$ -	\$ 656,250	\$ -	\$ -
Ending Fund Balance				
Restricted for Capital Outlay	\$ 1,292,814	\$ 1,292,814		\$ 1,292,814
Restricted for Emergencies	\$ 9,763	\$ 9,763		\$ 9,763
Total Ending Fund Balance	\$ 1,302,577	\$ 1,302,577		\$ 1,302,577

DESCRIPTION

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



CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN FUND

	2018 Actual	2019 Adopted	2020 Budget
Beginning Fund Balance	\$ 57,694,770	\$ 35,173,830	\$ 35,173,830
Revenues			
Transportation Tax	\$ 1,545,515	\$ 1,325,311	\$ 1,414,944
Adams County Open Space	\$ 530,290	\$ 495,894	\$ 604,000
Cable Subscribers Fee (PEG)	\$ 40,862	\$ 37,826	\$ 41,000
Miscellaneous	\$ 1,073,250	\$ -	\$ -
2K Bond Earnings	\$ 830,546	\$ -	\$ -
Bond - Miscellaneous	\$ 1,024,189	\$ -	\$ -
Agreements - General	\$ 3,857,866	\$ -	\$ -
Grants - Miscellaneous	\$ 1,068,352	\$ -	\$ -
Transfers In			
Fund Balance - Transportation Tax	\$ -	\$ 774,689	\$ 569,556
Fund Balance - Adams County Open Space	\$ -	\$ 71,106	\$ 63,275
Fund Balance - HUTF	\$ -	\$ 612,310	\$ -
Fund Balance - CIPP	\$ -	\$ 6,201,195	\$ -
General Fund	\$ 4,210,359	\$ 2,100,170	\$ 3,112,410
General Fund IT TIIP	\$ -	\$ -	\$ 227,991
General Fund - Road and Bridge Tax	\$ 524,243	\$ 659,140	\$ 578,881
General Fund - 2K fund balance	\$ 10,000,000	\$ -	\$ 9,975,000
Conservation Trust Fund	\$ 215,144	\$ 551,250	\$ 575,000
Fund Balance - Conservation Trust	\$ -	\$ -	\$ 28,750
General Fund - Highway User Tax	\$ 1,762,766	\$ 1,731,550	\$ 2,134,738
IT Retained Earnings	\$ -	\$ -	\$ 750,000
Impact Fee Fund (Roads)	\$ 117,000	\$ 1,050,000	\$ 750,000
Impact Fee Fund Balance (Roads)	\$ -	\$ -	\$ 715,459
Impact Fee Fund (Drainage)	\$ -	\$ -	\$ 73,500
Facilities Management Fund	\$ -	\$ 315,000	\$ -
Fleet Fund	\$ -	\$ 186,900	\$ -
NIGID Fund	\$ 182,000	\$ 196,833	\$ -
Solid Waste Management Fund	\$ 200,798	\$ 482,954	\$ 986,750
Fund Balance - Solid Waste	\$ -	\$ -	\$ 115,750
2nd Creek Drainage Impact Fee Fund	\$ 1,868,025	\$ -	\$ -
CCUSB Use Tax	\$ -	\$ 656,250	\$ -
Future Growth Carry over	\$ -	\$ 695,938	\$ -
Fund Balance - Future Growth	\$ -	\$ 341,472	\$ -
Total Revenues	\$ 29,051,205	\$ 18,485,788	\$ 22,717,004



CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN FUND CONT.

	2018 Actual	2019 Adopted	2020 Budget
Expenditures			
Appropriated Projects	\$ 50,511,967	\$ 17,264,726	\$ 21,358,366
Unclassified Expense Bad Debt	\$ 1,024,542	\$ -	\$ -
Transfers Out			
Fund Balance (CIPP)	\$ -	\$ 454,170	\$ -
Fund Balance (CIPP Contingency)	\$ -	\$ 729,066	\$ 1,019,019
Fund Balance (Road and Bridge)	\$ -	\$ -	\$ 53,881
Fund Balance (HUTF)	\$ -	\$ -	\$ 244,738
Fund Balance (Channel 8 PEG)	\$ -	\$ 37,826	\$ 41,000
Fund Balance (Impact Fees)	\$ -	\$ -	\$ -
Fund Balance (Fleet)	\$ 35,636	\$ -	\$ -
Fund Balance (General Fund)	\$ -	\$ -	\$ -
Total Expenditures	\$ 51,572,145	\$ 18,485,788	\$ 22,717,004
Ending Fund Balance			
Designated Carry-Over	\$ 31,548,629	\$ 31,548,629	\$ 31,548,629
Reserve - Emergency Reserve Fund	\$ 3,625,201	\$ 3,625,201	\$ 3,625,201
Total Ending Fund Balance	\$ 35,173,830	\$ 35,173,830	\$ 35,173,830

INTRODUCTION

Commerce City continues to be one of Colorado's fastest-growing communities. As a result, the demand for superior transportation, recreation, and lifestyle is high. In order to meet the demand for these services, the City must continuously invest in capital improvement efforts. As such, the purpose of Commerce City's five-year 2020-2024 Capital Improvement Preservation Plan (CIPP) is to systematically guide capital expenditures that provide budget predictability while maintaining and improving public infrastructure.

Because infrastructure investments typically require large-scale, multi-year resource commitments to implement successfully, producing a five-year CIPP is an important milestone for Commerce City. By establishing a five-year plan, the City improves its budget certainty, advances strategic goals and initiatives, communicates priorities to residents and other stakeholders, and systematically manages its project portfolio.

This section of the budget provides background information on the CIPP, plan definitions, process, and project-specific information by year and proposed funding source. Intended to be a working document, the five-year CIPP will undergo regular updates from City Council based on public input and changing priorities.

HISTORY

In 2013, Commerce City voters approved a 1 percent Sales and Use Tax increase that would fund \$144 million of capital improvements until January 1, 2019; in addition, \$40 million for concurrent construction projects was approved. Later, during the annual budget retreat in 2015, City Council identified the need to create a five-year CIPP. Once potential projects were weighted against evaluation criteria, an annual CIPP was approved in 2015 and 2016. Also in 2016, Council (1) adopted a CIPP philosophy that focused on completing existing projects on schedule and within budget, (2) adopted a more conservative approach to funding CIPP, and (3) secured public input through the Capital Improvement Program Citizen Advisory Committee (CIPCAC.)

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

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

DEFINITIONS

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

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

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

CIPP FRAMEWORK

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

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

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

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

Facilities, fleet, and information technology capital projects are funded through internal service funds and not the CIPP.

APPLICABLE CHARTER PROVISIONS

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

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

Section 12.10, Lapse of Appropriation: Every appropriation, EXCEPT an appropriation for a capital expenditures fund or special fund, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered,

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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.

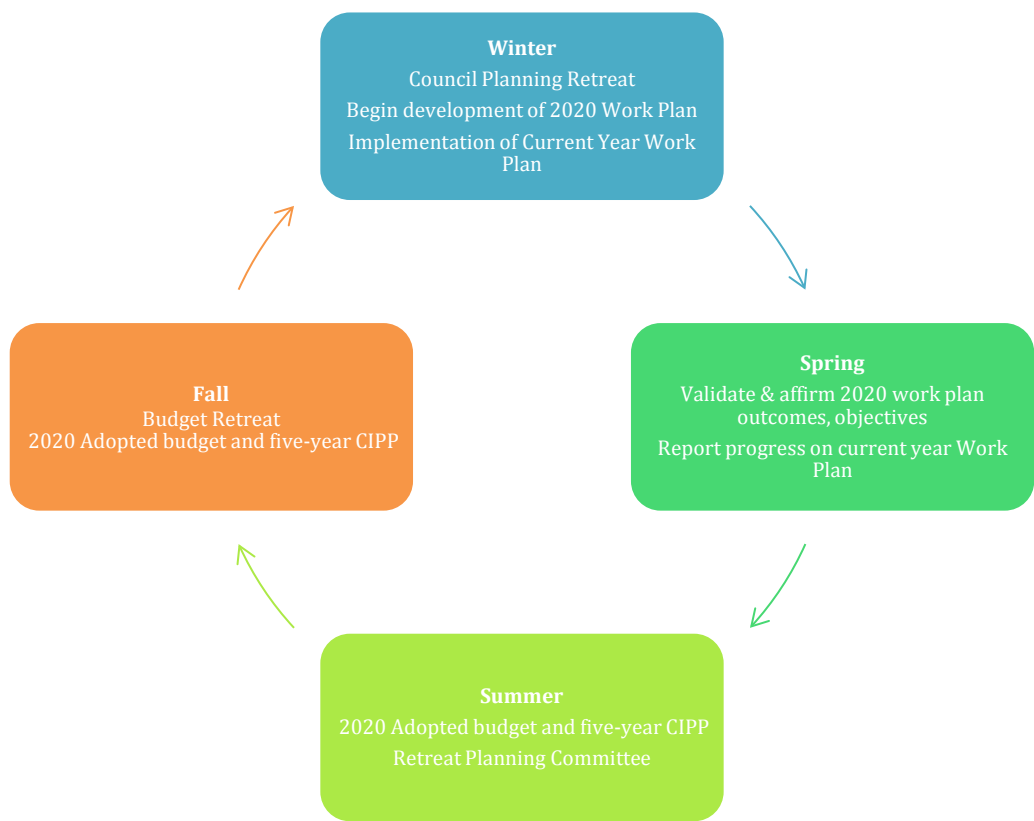
PLANNING PROCESS

The capital improvement budget process is the allocation of resources between competing demands and prioritizing projects in alignment with City Council's goals, outcomes, and desired objectives. The CIPP adheres to the City's Strategic Planning Cycle identified in Figure 1. Prior to presenting the draft five-year plan to City Council, the City Manager's Office works with the CIPCAC to evaluate projects requests that have been submitted by City departments.



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Figure 1. Annual Strategic Planning Process



Before seeking project submittals from City departments, staff obtained City Council's feedback on their desired philosophy and approach to the CIPP process. At the planning retreat, Council expressed their desire to align capital investments with prioritized work plan outcomes, and affirmed the CIPCAC's stated preference to prioritize preservation and operational projects to maintain and improve existing assets.

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PRIORITIZATION

Based on the input from the CIPAC and City Council, Staff created weighted evaluation criteria for traditional and operational projects.

Figure 2. Traditional Project Evaluation Criteria

Scoring Topic	Criteria	Points
1. Prior Funding Commitment	Yes / No	10 points/0 points
2. Does project fall within Council's priority outcome areas?	Yes / No	10 points/0 points
a. Efficient & effective business processes	Points based on priority order	20
b. Safe, multi-modal travel network		20
c. Sense of safety in neighborhood & personal security		16
d. Healthy & safe workforce		8
e. Financial compliance & revenue stability		8
f. Accessible, reliable, & transparent information		8
f. Participatory & inclusive community		8
3. Community Benefit	Citywide/ Specific Area	20 points/10 points
4. Regulatory Mandate	Yes / No	20 points/0 points
5. State of Good Repair	Yes / No	10 points/0 points
6. Safety Benefit	High, Moderate, Low, None	10 / 8 / 6 / 4
Total		100 points

Figure 3. Operational Project Evaluation Criteria

Scoring Topic	Criteria	Points
1. Prior Funding Commitment	Yes / No	10 / 0 points
2. Does project fall within Council's priority outcome areas?	Yes / No	10 / 0 points
a. Efficient & effective business processes	Points based on priority order	20
b. Safe, multi-modal travel network		20
c. Sense of safety in neighborhood & personal security		16
d. Healthy & safe workforce		8
e. Financial compliance & revenue stability		8
f. Accessible, reliable, & transparent information		8
f. Participatory & inclusive community		8
3. Regulatory Mandate	Citywide/ Specific Area	20 / 10 points
4. Safety Benefit	Yes / No	20 / 0 points
5. Categorical Priority	Yes / No	10 / 0 points
a. Drainage/Water Quality	Points based on priority order	20
b. Bridges		17
c. Emergency Management		14
d. Traffic Signals		11
e. Sidewalk Connectivity		8
f. Parks/Recreation Enhancements		5
g. Studies		2
6. State of Good Repair	Yes / No	10 / 0 points
Total		110 points

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Prioritization for preservation projects is completed by City departments based on an annual assessment that considers the condition of the asset (good, fair, poor,) remaining service life, and established replacement plan.

Projects were prioritized within the framework categories, staging implementation by year based on available funding and the evaluation score.

ANNUAL UPDATES

The 2020 – 2024 Capital Improvement and Preservation Plan is designed to serve as a tool that improves budget planning and decision-making. As Commerce City continues to grow, capital investments will be needed to meet the demand from residents, businesses, and commuters alike.

Throughout the year, CIPCAC, members of the general public, City Council, and City staff will identify projects that need to be considered for funding. The CIPP planning process allows for review of these requests and will rely on CIPCAC, department staff, and City Council to determine whether new needs rank higher than currently funded projects.

City Council, CIPCAC, and department staff will evaluate new project submittals within the framework categories, staging implementation by year based on available funding, the evaluation score, and relative project priority. Annual plan amendments will be completed concurrently with approval of the annual budget.

FUNDING SOURCES

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

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

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

The 2020 – 2024 CIPP followed a conservative funding approach, utilizing historical trends for projected revenue sources. Annual CIPP expenditures assume spending existing fund balances and no more than 50% of projected revenues. The five-year plan does not rely on unpredictable revenues, such as third-party repayments or project close-outs, and does not predict additional bonding or certificates of participation within the next five years based on debt capacity. The 2020 – 2024 CIPP also includes a formal general fund transfer for capital projects, based on a percentage of total general fund budgeted revenues from two years prior. This transfer recognizes the need to create additional, consistent revenue streams for CIPP as the community continues to grow. Implementation of this planned transfer will be phased (1% in 2018; 2 % in 2019 and 3% in 2020) and capped at three percent. In order to address unforeseen

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conditions and cost escalations, the plan also calls for the creation of a programmatic contingency that represents five percent of planned expenditures. Prior to use, the City Manager will thoroughly review and approve contingency requests.

CAPITAL EXPENDITURES 5 YEAR PLAN

PROJECTS	2020	2021	2022	2023	2024
Preservation	Budgeted	Plan	Plan	Plan	Plan
PRG Preservation	\$ 460,500	\$ 555,000	\$ 2,575,000	\$ 250,000	\$ 250,000
Eagle Pointe PDU Replacement	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Core City Signal Evaluation	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Buffalo Run Railing Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Ivy Street Road Reconstruction	\$ -	\$ -	\$ 200,000	\$ 1,000,000	\$ -
Pavement Management	\$ 1,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,550,000	\$ 2,550,000
Replace Illuminated Street Signs Hwy 2	\$ 90,000	\$ -	\$ -	\$ -	\$ -
Traffic Signal Maintenance	\$ 100,000	\$ 80,000	\$ 80,000	\$ 100,000	\$ 100,000
Bridge Maintenance Program	\$ -	\$ 166,184	\$ 167,704	\$ -	\$ -
City Parking Lot Maintenance	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
PROJECTS	2020	2021	2022	2023	2024
Operational					
Concrete Flatwork	\$ 165,000	\$ 165,000	\$ 165,000	\$ 825,000	\$ 825,000
Sidewalk Connectivity	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000
Buffalo Run HVAC Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
ADA Compliance	\$ 50,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
First Creek Outfall System Plan	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Outdoor Warning Towers	\$ -	\$ 181,000	\$ -	\$ 185,000	\$ 185,000
Railroad Intelligent Trans. System	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Derby Entryway Signage	\$ 52,000	\$ -	\$ -	\$ -	\$ -
Derby Area Lighting Improvements	\$ -	\$ 200,000	\$ -	\$ -	\$ -
City-Wide Facilities Study	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Fairfax Park Drainage Outlet Reconstruction	\$ -	\$ 750,000	\$ -	\$ -	\$ -
Buffalo Run Site Evaluation	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Buffalo Run Fencing	\$ 125,000	\$ 71,000	\$ -	\$ -	\$ -
Parks, Rec Golf Master Plan	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Traffic Signal	\$ 600,000	\$ 480,000	\$ -	\$ -	\$ -
Buffalo Run Equipment Replacement	\$ -	\$ 204,300	\$ 67,500	\$ 154,000	\$ -
Regional Drainage Irondale OSP	\$ -	\$ -	\$ 300,000	\$ -	\$ -
Railroad Crossing Replacement Program	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
Traffic Calming Program	\$ -	\$ -	\$ 30,000	\$ -	\$ -

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

CAPITAL EXPENDITURES 5 YEAR PLAN CONT.

PROJECTS	2020	2021	2022	2023	2024
Traditional					
88th Ave Widening	\$ 3,000,000	\$ 4,000,000	\$ 1,500,000	\$ 1,000,000	\$ -
112th Avenue - Potomac to Chambers	\$ -	\$ 1,893,706	\$ 1,572,000	\$ -	\$ -
112th Avenue - Chambers to Parkside	\$ 3,795,675	\$ -	\$ -	\$ -	\$ -
120th & US 85 Interchange	\$ -	\$ -	\$ 7,000,000	\$ -	\$ -
Bridge Replacement: Peoria	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Bridge Replacement: Potomac	\$ 240,000	\$ -	\$ -	\$ -	\$ -
Bridge Replacement 112th Over Fulton	\$ -	\$ -	\$ -	\$ -	\$ -
Core City Infrastructure Improvements	\$ 750,000	\$ -	\$ -	\$ 250,000	\$ 250,000
Eagle Pointe Projects	\$ 155,000	\$ -	\$ -	\$ -	\$ -
Golf Parking Lot Expansion	\$ -	\$ -	\$ 150,000	\$ -	\$ -
I-76 On Ramp	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Irondale Neighborhood Plan	\$ 871,200	\$ -	\$ -	\$ -	\$ -
Kearney Street Drainage Improvements	\$ 190,000	\$ 190,000	\$ -	\$ -	\$ -
Rosemary Street Widening (design & prep)	\$ 1,000,000	\$ 2,000,000	\$ 1,150,000	\$ 1,300,000	\$ 1,300,000
US 85/Vasquez Improvements	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Dahlia Street Improvements	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Derby Improvements	\$ -	\$ 300,000	\$ -	\$ -	\$ -
Turnberry Outfall	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -
Honnen Building	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
New Skateboard Park	\$ 175,000	\$ -	\$ -	\$ -	\$ -
IT TIIP	\$ 977,991	\$ -	\$ -	\$ -	\$ -
	2020	2021	2022	2023	2024
Total	\$ 21,358,366	\$ 13,897,190	\$ 17,618,204	\$ 8,525,000	\$ 7,371,000



CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2020 Budget	Funding Sources	Amount
Project Name: PRG Preservation Project Type: Preservation Description: 2020 Preservation projects for Parks, Recreation, and Golf include: Golf Course Soil Recovery project, Paradise Island Equipment Replacement, Restripe Basketball Courts, Replenishing Volleyball Court Sand at various parks	ADCO Open Space	460,500
Total Amount:		460,500
2020 Budget	Funding Sources	Amount
Project Name: Eagle Point PDU Replacement Project Type: Preservation Description: The two Pool Dehumidification Units (PDUs) are in poor condition and are in need of replacement.	2K Fund Balance	1,000,000
Total Amount		1,000,000
2020 Budget	Funding Sources	Amount
Project Name: Core City Signal Evaluation Project Type: Preservation Description: This project would evaluate the condition of the core city signals.	Solid Waste	100,000
Total Amount:		100,000
2020 Budget	Funding Sources	Amount
Project Name: Buffalo Run Railing Replacement Project Type: Preservation Description: The metal handles at the Buffalo Run Golf Course are in need of replacement.	Conservation Trust	50,000
Total Amount:		50,000

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2020 Budget	Funding Sources	Amount
Project Name: Pavement Management	HUTF	1,000,000
Project Type: Preservation	Road & Bridge Tax	500,000
Description: Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year plan focused on roadways with pavement condition index less than 70.		
Total Amount:		1,500,000
2020 Budget	Funding Sources	Amount
Project Name: Replace Illuminated Street Signs : Hwy 2	Transportation Tax	90,000
Project Type: Preservation		
Description: This project would replace sixteen old illuminated street name signs with new LED illuminated street name signs.		
Total Amount		90,000
2020 Budget	Funding Sources	Amount
Project Name: Traffic Signal Maintenance	General Fund	100,000
Project Type: Preservation		
Description: Annual program to evaluate and replace or upgrade traffic signal equipment as needed.		
Total Amount		100,000
2020 Budget	Funding Sources	Amount
Project Name: Concrete Flatwork	General Fund	165,000
Project Type: Operational		
Description: Annual program to evaluate and replace substandard concrete.		
Total Amount:		165,000

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2020 Budget	Funding Sources	Amount
Project Name: Sidewalk Connectivity Project Type: Operational Description: This project will install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb ramps to current ADA standards, as appropriate.	General Fund	96,000
Total Amount		96,000
2020 Budget	Funding Sources	Amount
Project Name: ADA Compliance Project Type: Operational Description: Projects that bring PRG facilities and amenities into ADA compliance. The goals for 2020 are various site improvements and equipment at Buffalo Run.	ADCO Open Space	50,000
Total Amount:		50,000
2020 Budget	Funding Sources	Amount
Project Name: First Creek Outfall System Plan Project Type: Operational Description: We have entered into an IGA with Urban Drainage to participate in the study of First Creek.	Impact Fees(Drainage)	70,000
Total Amount:		70,000
2020 Budget	Funding Sources	Amount
Project Name: Buffalo Run Fencing Project Type: Operational Description: Build 5,925 feet of split rail fence for the Front 9 course boundary.	ADCO Open Space	125,000
Total Amount		125,000

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2020 Budget	Funding Sources	Amount
Project Name: Railroad Intelligent Transportation System Project Type: Operational Description: Install dynamic message signage and train notification systems at five Union Pacific Railroad crossings west of Highway 2.	Transportation Tax	300,000
Total Amount:		300,000
2020 Budget	Funding Sources	Amount
Project Name: Derby Entryway Signage Project Type: Operational Description: This project install wayfinding signage that will help to direct visitors to destination in Derby, and will contribute to the area's unique identify within Commerce City.	General Fund	52,000
Total Amount		52,000
2020 Budget	Funding Sources	Amount
Project Name: City-Wide Facility Study Project Type: Operational Description: This project will study usage of all City facilities to ensure they are used in the most efficient way possible.	General Fund	250,000
Total Amount		250,000
2020 Budget	Funding Sources	Amount
Project Name: Site Evaluation for Buffalo Run Golf Course Project Type: Operational Description: Complete a site evaluation of Buffalo Run to determine the capacity for future expansion of the clubhouse and/or banquet facility. The evaluation should address potential issues including, but not limited to, additional parking for customers and staff.	Conservation Trust	45,000
Total Amount		45,000

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2020 Budget	Funding Sources	Amount
Project Name: Parks, Recreation and Golf Master Plan Project Type: Operational Description: A master plan combining and updating the existing parks, recreation, and golf plans will be created.	Conservation Trust	150,000
Total Amount		150,000
2020 Budget	Funding Sources	Amount
Project Name: Traffic Signal Program Project Type: Operational Description: This fund was established to construct traffic signals as they become warranted.	Impact Fees(Road)	600,000
Total Amount		600,000
2020 Budget	Funding Sources	Amount
Project Name: 88th Avenue Widening Project Type: Traditional Description: This multi-year project would widen 88th Avenue to a four lane arterial from I-76 to Rosemary. From Rosemary to Hwy 2 88th Avenue would be widen to a local industrial. Improvements would include: a raised median, where possible, curb, gutter, and sidewalks.	2K Fund Balance	3,000,000
Total Amount:		3,000,000
2020 Budget	Funding Sources	Amount
Project Name: 112th Avenue - Chambers to Parkside Project Type: Traditional Description: This multi-year project would reconstruct and widen 112th Avenue from Chambers Road to Parkside Drive.	Impact Fees(Road) 2K Fund Balance	795,675 3,000,000
Total Amount		3,795,675

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2020 Budget	Funding Sources	Amount
Project Name: Bridge Replacement: Potomac Project Type: Traditional Description: Replacement of structurally deficient bridge to access various properties.	General Fund	240,000
Total Amount:		240,000
2020 Budget	Funding Sources	Amount
Project Name: Bridge Replacement: Peoria Project Type: Traditional Description: Replacement of structurally deficient bridge to access various properties.	Transportation tax	500,000
Total Amount:		500,000
2020 Budget	Funding Sources	Amount
Project Name: Core City Infrastructure Improvements Project Type: Traditional Description: Continue to address pavement within the Core City that has a PCI below 70. In addition, we will identify any missing sidewalks and drainage improvements.	Solid Waste	750,000
Total Amount:		750,000
2020 Budget	Funding Sources	Amount
Project Name: Eagle Pointe Projects Project Type: Traditional Description: This project will replace flooring in seven rooms (\$40,000), cabinets and counter tops in six rooms (\$70,000), and will remodel the kitchen (\$45,000.)	Conservation Trust	155,000
Total Amount		155,000

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2020 Budget	Funding Sources	Amount
Project Name: Irondale Neighborhood Plan Project Type: Traditional Description: This project will be to buy property to implement the Irondale Drainage Master Plan.	General Fund	871,200
Total Amount		871,200
2020 Budget	Funding Sources	Amount
Project Name: Kearney Street Drainage Improvements Project Type: Traditional Description: This project will improve the storm sewer system at Kearney Street at East 64th Avenue to contain roadway runoff from inundating a local business on the west side of Kearney Street	General Fund	190,000
Total Amount		190,000
2020 Budget	Funding Sources	Amount
Project Name: Rosemary Street Widening Project Type: Traditional Description: This project will widen Rosemary Street to a 4-lane arterial from 80th Avenue to 88th Avenue. Improvements could include curb, gutter, sidewalks, trails, drainage improvements and street lighting. A continuous center turn lane would also be constructed.	2K Fund Balance	1,000,000
Total Amount		1,000,000
2020 Budget	Funding Sources	Amount
Project Name: US 85/Vasquez Improvements Project Type: Traditional Description: Contribution towards a CDOT project	Solid Waste HUTF	200,000 800,000
Total Amount		1,000,000

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2020 Budget	Funding Sources	Amount
Project Name: Turnberry Outfall Project Type: Traditional Description: This project will construct an outfall system for the Turnberry pond.	2K Fund Balance	1,500,000
Total Amount		1,500,000
2020 Budget	Funding Sources	Amount
Project Name: Honnen Building Project Type: Traditional Description: Renovation of a building the City aquired for various uses.	General Fund	1,000,000
Total Amount		1,000,000
2020 Budget	Funding Sources	Amount
Project Name: New Skateboard Park Project Type: Traditional Description: Construction of a new skateboard park.	Conservation Trust	175,000
Total Amount		175,000
2020 Budget	Funding Sources	Amount
Project Name: Dhalia Street Improvements Project Type: Traditional Description: This project is a contribution to an Adams County project to improve Dahlia Street from 74th Avenue to 69th Avenue.	Transportation Tax	1,000,000
Total Amount		1,000,000

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2020 Budget		Funding Sources	Amount
Project Name:	IT TIIP	General Fund	227,991
Project Type:	Traditional	IT Retained Earnings	750,000
Description:	IT TIIP this year includes AV Management Software, Axon Interview Room, Crime Scene Software, Onlie Reporting for PS, Wiring upgrades at the MSC, PS phone recording equipment and a Hanson upgrade		
		Total Amount	977,991
2021 Plan		Funding Sources	Amount
Project Name:	PRG Preservation	ADCO Open Space	245,000
Project Type:	Preservation	Conservation Trust	310,000
Description:	Annual program to maintain and improve all of the City's existing parks and facilities.		
		Total Amount:	555,000
2021 Plan		Funding Sources	Amount
Project Name:	Pavement Management	General Fund	324,000
Project Type:	Preservation	Road & Bridge Tax	600,000
Description:	Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year plan focused on roadways with pavement condition index less than 70.	HUTF	1,576,000
		Total Amount:	2,500,000
2021 Plan		Funding Sources	Amount
Project Name:	Traffic Signal Maintenance	General Fund	80,000
Project Type:	Preservation		
Description:	Annual program to evaluate and replace or upgrade traffic signal equipment as needed.		
		Total Amount	80,000

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2021 Plan	Funding Sources	Amount
Project Name: Concrete Flatwork Project Type: Operational Description: Annual program to evaluate and replace or substandard concrete.	General Fund	165,000
Total Amount:		165,000
2021 Plan	Funding Sources	Amount
Project Name: Sidewalk Connectivity Project Type: Operational Description: This project will install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb ramps to current ADA standards, as appropriate.	General Fund	96,000
Total Amount		96,000
2021 Plan	Funding Sources	Amount
Project Name: ADA Compliance Project Type: Operational Description: Projects that bring PRG facilities and amenities into ADA compliance.	ADCO Open Space	65,000
Total Amount		65,000
2021 Plan	Funding Sources	Amount
Project Name: Outdoor Warning Towers Project Type: Operational Description: Installation of new outdoor warning towers to fill in coverage gaps in the existing Outdoor Warning System. The strategic plan is to install three new towers every two years until the gaps are covered.	General Fund	181,000
Total Amount:		181,000

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2021 Plan	Funding Sources	Amount
Project Name: Derby Area Lighting Project Type: Operational Description: This project will improve lighting and make the Derby area safer and more welcoming.	Transportation Tax	200,000
Total Amount		200,000
2021 Plan	Funding Sources	Amount
Project Name: Fairfax Park Drainage Project Type: Operational Description: This project is a study to initiate infrastructure improvements through Urban Drainage to determine how to address the outfall system that is too small.	General Fund	750,000
Total Amount:		750,000
2021 Plan	Funding Sources	Amount
Project Name: Buffalo Run Fencing Project Type: Operational Description: Build 5,925 feet of split rail fence for the Back 9 course boundary.	Impact Fees(Drainage)	71,000
Total Amount:		71,000
2021 Plan	Funding Sources	Amount
Project Name: Traffic Signal Program Project Type: Operational Description: This fund was established to construct traffic signals as they become warranted.	Solid Waste	480,000
Total Amount		480,000

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2021 Plan	Funding Sources	Amount
Project Name: Buffalo Run Equipment Replacement Project Type: Operational Description: Replace old and outdated equipment for Buffalo Run Golf Course	Fleet Retained Earnings	204,300
Total Amount:		204,300
2021 Plan	Funding Sources	Amount
Project Name: 88th Avenue Widening Project Type: Traditional Description: This multi-year project would widen 88th Avenue to a four lane arterial from I-76 to Rosemary. From Rosemary to Hwy 2 88th Avenue would be widen to a local industrial. Improvements would include: a raised median, where possible, curb, gutter, and sidewalks.	2K Fund Balance	4,000,000
Total Amount		4,000,000
2021 Plan	Funding Sources	Amount
Project Name: 112th Avenue Widening Chambers to Potomac Project Type: Traditional Description: Reconstruction and widening of 112th Avenue from Potomac Street to Chambers Road; installation of culvert below 112th Avenue and construction of regional detention pond.	Transportation Tax Solid Waste	1,082,118 811,588
Total Amount		1,893,706
2021 Plan	Funding Sources	Amount
Project Name: Kearney Street Drainage Improvements Project Type: Traditional Description: This project will improve the storm sewer system at Kearney Street at East 64th Avenue to contain roadway runoff from inundating a local business on the west side of Kearney Street.	General Fund	190,000
Total Amount		190,000

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2021 Plan	Funding Sources	Amount
Project Name: Rosemary Street Widening Project Type: Traditional Description: This project will widen Rosemary Street to a 4-lane arterial from 80th Avenue to 88th Avenue. Improvements could include curb, gutter, sidewalks, trails, drainage improvements and street lighting. A continuous center turn lane would also be constructed.	2K Fund Balance	2,000,000
Total Amount		2,000,000
2021 Plan	Funding Sources	Amount
Project Name: Derby Improvements Project Type: Traditional Description: This project will remove and repair the pavers that are located at the intersection of Monaco Street and 72nd Place.	HUTF	300,000
Total Amount:		300,000
2021 Plan	Funding Sources	Amount
Project Name: Bridge Maintenance Program Project Type: Preservation Description: Program to help address the maintenance and safety of all the City's bridges.	General Fund	166,184
Total Amount:		166,184



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2022 Plan		Funding Sources	Amount
Project Name:	PRG Preservation	ADCO Open Space	945,000
Project Type:	Preservation	Conservation Trust	930,000
Description:	Annual program to maintain and improve all of the City's existing parks and facilities.	Impact Fees (Parks)	700,000
		Total Amount:	2,575,000
2022 Plan		Funding Sources	Amount
Project Name:	Ivy Street Road Reconstruction	Road & Bridge Tax	200,000
Project Type:	Preservation		
Description:	This project would reconstruct Ivy Street from 48th Avenue to 50th Avenue. This would include a geotech investigation and design.		
		Total Amount	200,000
2022 Plan		Funding Sources	Amount
Project Name:	Pavement Management	HUTF	1,451,011
Project Type:	Preservation	Road & Bridge Tax	543,113
Description:	Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year plan focused on roadways with pavement condition index less than 70.	General Fund	300,000
		Solid Waste	155,820
		Transportation Tax	50,056
		Total Amount:	2,500,000
2022 Plan		Funding Sources	Amount
Project Name:	Traffic Signal Maintenance	HUTF	80,000
Project Type:	Preservation		
Description:	Annual program to evaluate and replace or upgrade traffic signal equipment as needed.		
		Total Amount:	80,000

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2022 Plan	Funding Sources	Amount
Project Name: Bridge Maintenance Program Project Type: Preservation Description: Program to help address the maintenance and safety of all the City's bridges	Transportation Tax	167,704
Total Amount:		167,704
2022 Plan	Funding Sources	Amount
Project Name: Concrete Flatwork Project Type: Operational Description: Annual program to evaluate and replace or substandard concrete.	General Fund	165,000
Total Amount		165,000
2022 Plan	Funding Sources	Amount
Project Name: Sidewalk Connectivity Project Type: Operational Description: This project will install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb ramps to current ADA standards, as appropriate.	General Fund	96,000
Total Amount		96,000
2022 Plan	Funding Sources	Amount
Project Name: ADA Compliance Project Type: Operational Description: Projects that bring PRG facilities and amenities into ADA compliance.	Conservation Trust	65,000
Total Amount:		65,000

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2022 Plan	Funding Sources	Amount
Project Name: Buffalo Run Equipment Replacement Project Type: Operational Description: Replace old and outdated equipment for Buffalo Run Golf Course.	Fleet Retained Earnings	67,500
Total Amount		67,500
2022 Plan	Funding Sources	Amount
Project Name: Irondale Regional Drainage Project Type: Operational Description: This project will be to buy property to implement the Irondale Drainage Master Plan.	General Fund	300,000
Total Amount:		300,000
2022 Plan	Funding Sources	Amount
Project Name: Traffic Calming Program Project Type: Operational Description: Program to help ease congestion and adverse traffic around the city.	HUTF	30,000
Total Amount:		30,000
2022 Plan	Funding Sources	Amount
Project Name: 88th Avenue Widening Project Type: Traditional Description: This multi-year project would widen 88th Avenue to a four lane arterial from I-76 to Rosemary. From Rosemary to Hwy 2 88th Avenue would be widen to a local industrial. Improvements would include: a raised median, where possible, curb, gutter, and sidewalks.	2K Fund Balance	1,500,000
Total Amount		1,500,000

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2022 Plan		Funding Sources	Amount
Project Name:	112th Avenue Widening Chambers to Potomac	Solid Waste	772,000
Project Type:	Traditional	General Fund	800,000
Description:	Reconstruction and widening of 112th Avenue from Potomac Street to Chambers Road; installation of culvert below 112th Avenue and construction of regional detention pond.		
		Total Amount:	1,572,000
2022 Plan		Funding Sources	Amount
Project Name:	Interchange 120th & US 85	2K Fund Balance	7,000,000
Project Type:	Operational		
Description:	An Environmental Assessment (EA) for a future interchange at this location was completed by Adams County in 1999. Since so much time has passed, the EA will need to be re-evaluated. A cost estimate and timeline for construction will also be completed.		
		Total Amount	7,000,000
2022 Plan		Funding Sources	Amount
Project Name:	Buffalo Run Parking Lot Expansion	ADCO Open Space	150,000
Project Type:	Operational		
Description:	Additional parking is needed during times of peak demand, typically when multiple functions occur simultaneously. Each year customers will park along 112th Ave. because all parking spots are taken. Expanding the parking lot would improve the service and safety.		
		Total Amount	150,000
2022 Plan		Funding Sources	Amount
Project Name:	Rosemary Street Widening	Transportation Tax	950,000
Project Type:	Traditional	HUTF	200,000
Description:	This project will widen Rosemary Street to a 4-lane arterial from 80th Avenue to 88th Avenue. Improvements could include curb, gutter, sidewalks, trails, drainage improvements and street lighting. A continuous center turn lane would also be constructed.		
		Total Amount	1,150,000

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Plan	Funding Sources	Amount
Project Name: PRG Preservation	ADCO Open Space	105,000
Project Type: Preservation	Conservation Trust	145,000
Description: Annual program to maintain and improve all of the City's existing parks and facilities.		
Total Amount:		250,000
2023 Plan	Funding Sources	Amount
Project Name: Ivy Street Road Reconstruction	Transportation Tax	500,000
Project Type: Preservation	Solid Waste	500,000
Description: This project would reconstruct Ivy Street from 48th Avenue to 50th Avenue. This would include a geotech investigation and design.		
Total Amount		1,000,000
2023 Plan	Funding Sources	Amount
Project Name: Pavement Management	HUTF	1,605,000
Project Type: Preservation	Road & Bridge Tax	595,000
Description: Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year plan focused on roadways with pavement condition index less than 70.	General Fund	50,000
	Solid Waste	300,000
Total Amount:		2,550,000
2023 Plan	Funding Sources	Amount
Project Name: Traffic Signal Maintenance	Road & Bridge Tax	100,000
Project Type: Preservation		
Description: Annual program to evaluate and replace or upgrade traffic signal equipment as needed.		
Total Amount:		100,000

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Plan	Funding Sources	Amount
Project Name: City Parking Lot Maintenance Project Type: Preservation Description: This project would maintain and make improvements to the Civic Center parking lot.	General Fund	500,000
Total Amount:		500,000
2023 Plan	Funding Sources	Amount
Project Name: Concrete Flatwork Project Type: Operational Description: Annual program to evaluate and replace or substandard concrete.	Solid Waste General Fund	400,000 425,000
Total Amount		825,000
2023 Plan	Funding Sources	Amount
Project Name: Sidewalk Connectivity Project Type: Operational Description: This project will install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb ramps to current ADA standards, as appropriate.	General Fund	96,000
Total Amount		96,000
2023 Plan	Funding Sources	Amount
Project Name: ADA Compliance Project Type: Operational Description: Projects that bring PRG facilities and amenities into ADA compliance.	ADCO Open Space	65,000
Total Amount:		65,000

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Plan		Funding Sources	Amount
Project Name:	Outdoor Warning Towers	General Fund	185,000
Project Type:	Operational		
Description:	Installation of new outdoor warning towers to fill in coverage gaps in the existing Outdoor Warning System. The strategic plan is to install three new towers every two years until the gaps are covered.		
		Total Amount	185,000
2023 Plan		Funding Sources	Amount
Project Name:	Buffalo Run Equipment Replacement	Fleet Retained Earnings	154,000
Project Type:	Operational		
Description:	Replace old and outdated equipment for Buffalo Run Golf Course.		
		Total Amount:	154,000
2023 Plan		Funding Sources	Amount
Project Name:	Railroad Crossing Replacement Program	HUTF	250,000
Project Type:	Operational		
Description:	This program will replace outdated railroad crossings throughout the city.		
		Total Amount:	250,000
2023 Plan		Funding Sources	Amount
Project Name:	88th Avenue Widening	2K Fund Balance	1,000,000
Project Type:	Traditional		
Description:	This multi-year project would widen 88th Avenue to a four lane arterial from I-76 to Rosemary. From Rosemary to Hwy 2 88th Avenue would be widen to a local industrial. Improvements would include: a raised median, where possible, curb, gutter, and sidewalks.		
		Total Amount	1,000,000

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2023 Plan	Funding Sources	Amount
Project Name: Core City Infrastructure Improvements Project Type: Traditional Description: Continue to address pavement within the Core City that has a PCI below 70. In addition, we will identify any missing sidewalks and drainage improvements.	General Fund	250,000
Total Amount:		250,000
2023 Plan	Funding Sources	Amount
Project Name: Rosemary Street Widening Project Type: Traditional Description: This project will widen Rosemary Street to a 4-lane arterial from 80th Avenue to 88th Avenue. Improvements could include curb, gutter, sidewalks, trails, drainage improvements and street lighting. A continuous center turn lane would also be constructed.	Transportation Tax	1,300,000
Total Amount		1,300,000



CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

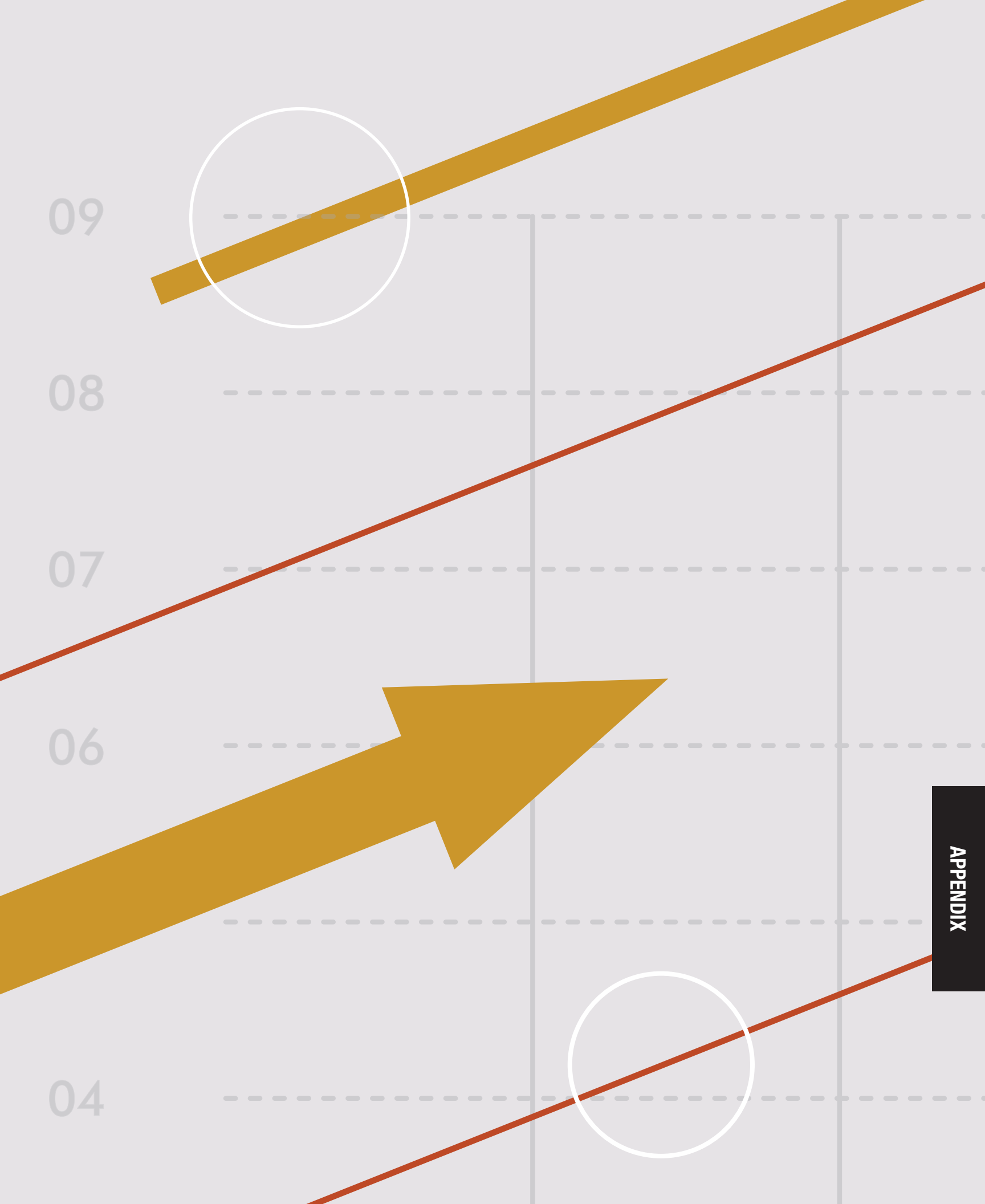
2024 Plan		Funding Sources	Amount
Project Name:	PRG Preservation	ADCO Open Space	105,000
Project Type:	Preservation	Conservation Trust	145,000
Description:	Annual program to maintain and improve all of the City's existing parks and facilities.		
		Total Amount:	250,000
2024 Plan		Funding Sources	Amount
Project Name:	Traffic Signal Maintenance	Road & Bridge Tax	100,000
Project Type:	Preservation		
Description:	Annual program to evaluate and replace or upgrade traffic signal equipment as needed.		
		Total Amount	100,000
2024 Plan		Funding Sources	Amount
Project Name:	Pavement Management	HUTF	1,605,000
Project Type:	Preservation	Road & Bridge Tax	595,000
Description:	Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year plan focused on roadways with pavement condition index less than 70.	General Fund	50,000
		Solid Waste	300,000
		Total Amount:	2,550,000
2024 Plan		Funding Sources	Amount
Project Name:	City Parking Lot Maintenance	General Fund	500,000
Project Type:	Preservation		
Description:	This project would maintain and make improvements to the Civic Center parking lot		
		Total Amount:	500,000

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2024 Plan		Funding Sources	Amount
Project Name:	Concrete Flatwork	Transportation Tax	425,000
Project Type:	Operational	Solid Waste	400,000
Description:	Annual program to evaluate and replace or substandard concrete.		
		Total Amount:	825,000
2024 Plan		Funding Sources	Amount
Project Name:	Sidewalk Connectivity	General Fund	96,000
Project Type:	Operational		
Description:	This project will install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb ramps to current ADA standards, as appropriate.		
		Total Amount	96,000
2024 Plan		Funding Sources	Amount
Project Name:	ADA Compliance	ADCO Open Space	65,000
Project Type:	Operational		
Description:	Projects that bring PRG facilities and amenities into ADA compliance.		
		Total Amount	65,000
2024 Plan		Funding Sources	Amount
Project Name:	Outdoor Warning Towers	General Fund	185,000
Project Type:	Operational		
Description:	Installation of new outdoor warning towers to fill in coverage gaps in the existing Outdoor Warning System. The strategic plan is to install three new towers every two years until the gaps are covered.		
		Total Amount:	185,000

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

2024 Plan	Funding Sources	Amount
Project Name: Railroad Crossing Replacement Program Project Type: Operational Description: This program will replace outdated railroad crossings throughout the city	HUTF	250,000
Total Amount		250,000
2024 Plan	Funding Sources	Amount
Project Name: Core City Infrastructure Improvements Project Type: Traditional Description: Continue to address pavement within the Core City that has a PCI below 70. In addition, we will identify any missing sidewalks and drainage improvements.	General Fund	250,000
Total Amount:		250,000
2024 Plan	Funding Sources	Amount
Project Name: I 76 On Ramp Project Type: Traditional Description: Construct an on ramp to eastbound I-76 from 74th Avenue (SH 224)	Transportation Tax	1,000,000
Total Amount:		1,000,000
2024 Plan	Funding Sources	Amount
Project Name: Rosemary Street Widening Project Type: Traditional Description: This project will widen Rosemary Street to a 4-lane arterial from 80th Avenue to 88th Avenue. Improvements could include curb, gutter, sidewalks, trails, drainage improvements and street lighting. A continuous center turn lane would also be constructed.	2K Fund Balance	1,300,000
Total Amount		1,300,000



APPENDIX

2020 BUDGET AND FINANCIAL POLICIES

BUDGET OVERVIEW

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

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

- Utilizes conservative growth and revenue forecasts;
- Appropriates the budget in accordance with the City Charter, the State Constitution and state laws;
- Adopts financial management policies which establish guidelines for financial plans;
- Establishes budgets for all funds based on adopted policies and practices;
- Adjusts the budget to reflect changes in priorities or 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 use 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 the expenditure.

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

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

BUDGET PROCESS

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

BASIS OF ACCOUNTING

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

BUDGET TERM

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

BUDGET RECOMMENDATION

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

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

PUBLIC HEARINGS

The City Manager's proposed budget is a matter of public record and is open to the public for inspection. The 2020 public hearing regarding the proposed budget and revisions to the current year's budget was opened during a Council meeting in October. The hearing was 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 was placed in a newspaper of general circulation.

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ADOPTION OF BUDGET AND APPROPRIATION OF FUNDS

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

CHANGES TO ADOPTED BUDGET

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

SUPPLEMENTAL APPROPRIATION

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

UNANTICIPATED REVENUE

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

ENCUMBRANCE CARRYOVER

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

BUDGET DECREASES

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

LEVEL OF CONTROL AND BUDGET TRANSFERS

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

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- 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 – appropriation 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 authorize or authorization.

CITY FUND TYPES:

- General Fund – To account 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:
- Conservation Trust Fund – To account for revenues received from the Colorado State Lottery fund designated for the development, improvement, and maintenance of parks, recreation and open-space programs;
- Special Improvements Fund – To account for curb, gutter and sidewalk improvements in certain parts of the City. Financing was provided by a specific tax levy on residents of the City;
- Police Forfeiture Fund – To account for the disposition of proceeds received by the City's Police Department from forfeitures of contraband and grants;
- Government Designated Grant Fund – To account for federal revenues collected by the City for projects specific to grants.
- Chemical Roundup Fund – BFI agreed to pay a minimum of \$25,000 per year to the City. The amount is to be adjusted annually in direct proportion to population increases within the City. The funds are to be used for the management of household hazardous waste in the City. The money is used for the Household Chemical Clean-up Program and other related projects administered by Tri-County Health.

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- 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:
- Capital Expenditures Fund – To account for the design, construction and resurfacing of various individual construction projects of the City;
- Northern Infrastructure General Improvement District – To account for the construction of infrastructure improvements within the district. The district is a blended component unit of the City;
- E-470 Commercial Area GID – To account for the construction of infrastructure improvements within the district. The district is a blended component unit of the City;
- E-470 Residential Area GID – To account for the construction of infrastructure improvements within the district. The district is a blended component unit of the City;
- Water Rights Acquisition Fund – To provide for future acquisition of water rights;
- Impact Fees Fund – To account for transportation, drainage and park impact fees from developers.
- Second Creek Drainage Fund – To accumulate funds for drainage improvements within the drainage basin.
- Buffalo Run Tributary Drainage District Fund – To accumulate funds for drainage improvements within the drainage basin.
- DFA 053 Drainage Fund – To accumulate funds for drainage improvements within the drainage basin.
- Third Creek Drainage Fund – To accumulate funds for drainage improvements within the drainage basin.
- Urban Renewal Authority Fund – To account for revenues and expenditures associated with the various urban renewal areas and plans.

ENTERPRISE FUNDS

- Solid Waste Management Fund – To account for the operations and administrative activities relating to the construction and maintenance of all roads and bridges affected by the waste management activity.
- Internal Service Funds – The information technology, facility services and fleet management funds account for all of the activities of the administration, operation and acquisition of new and replacement computers; facility improvements, operation and maintenance; and vehicles and equipment on a charge back cost allocation to user departments.
- 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 – To account 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 – To account for the City's defined contribution pension plans;
- Elected Official Retirement Fund – To account for the elected official defined benefit pension plan;
- School Facility Fee Fund – To account for collection of School Impact Fees from developers for school Districts.

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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 budgetary process.

EXPENDITURE POLICIES

The General Fund contains all the daily City operations and is comprised of seven departments and forty-seven divisions and/or programs consisting of: Administration (including Legislative, Legal, City Manager, City Clerk, Community Relations, Municipal Court, and Economic Development); Human Resources (including Operations, Risk Management, Organizational Development, and Employee Assisted Housing); Finance (including Financial Planning and Budgeting, Financial Services, Tax, and Internal Services); Community Development (including Administration, Building Safety, Community Planning, Neighborhood Services, CDBG and Housing); Parks and 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 expense, safety programs, audit/legal/consulting fees, telephone/utility charges, photocopying, etc.

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Capital Outlay

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

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

TAXPAYER’S BILL OF RIGHTS (TABOR)

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

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

City “Enterprise Funds” are exempt from the imposed limits.

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

RESERVES POLICY

A top priority of the City Council is to keep the City in good fiscal health. Revenue projections are conservative and authorized expenditures are closely monitored. In stable economic times, the combination of these two strategies led to revenue collections higher than actual expenditures. The accumulation of these fund balances and reserves protects the City from uncontrollable increases in expenditures or unforeseen reductions in revenue, or a combination of the two. It also allows for the prudent financing of capital construction and replacement 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 City expenditures for the operating and capital project funds including: General Fund, Street and Bridge Fund, Capital Expenditures Fund, Future Growth Fund, Park and Recreation Fund, Impact Fees Fund, Parks and Recreation Projects Fund, Sand Creek Restoration Fund, Second Creek Drainage Basin Fund, Buffalo Run Tributary Drainage District Fund, DFA 0053 Drainage Basin Fund and Third Creek Drainage Basin Fund.

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

IMPACT FEE FUND

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

Drainage

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

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Landscape

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

Parks/Open Space

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

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

Transportation

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

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 areas of the northern range east of Picadilly Road. The funds are to be appropriated by the City Council at the time of the annual budget upon the recommendation of the impact fee administrator. (Section 21-9220 Commerce City Code)

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

WATER RIGHTS ACQUISITION FUND

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

SOLID WASTE MANAGEMENT FUND

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

Landfill Operations' Charge (Tipping Fee) - BFI agreed to pay the City 5% of disposal revenues from the landfill operation. These funds are to be used for financing solid waste management projects and services within the city.

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Specifically, they can be used for a wide range of projects to mitigate impacts of the landfill operation, including roadway infrastructure, beautification, traffic control, facilities construction and other projects. These funds may be appropriated by the City Council at the time of adopting the CIPP or by ordinances making appropriations for capital projects.

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

DEBT AND LONG-TERM FINANCING POLICIES

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

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

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

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

CASH MANAGEMENT AND INVESTMENT POLICY

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

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

- Observe investment management objectives of safety, liquidity and yield;

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- 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 in excess of ten years. It is lawful to invest public funds in any of the following securities:

1. Any security issued by, guaranteed by, or for which the credit of any of the following is pledged for payment: The United States, a Federal Farm Credit bank, the Federal Land Bank, a Federal Home Loan bank, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Export-Import Bank, or the Government National Mortgage Association.
2. Any security issued by, guaranteed by, or for which the credit of the following is pledged for payment: An entity or organization which is not listed in paragraph (1) above, but which is created by, or the creation of which is authorized by, legislation enacted by the United States Congress and which is subject to control by the federal government which is at least as extensive as that which governs an entity or organization listed in paragraph (1) above. No security may be purchased pursuant to this paragraph (2) unless, at the time of purchase, the security is rated in its highest rating category by one or more nationally recognized organizations, which regularly rate such obligations.

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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-back 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.

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RISK MANAGEMENT

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

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

USE OF 2K FUNDS FOR OPERATION & MAINTENANCE POLICY

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

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

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

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

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

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

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

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

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

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

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

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

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

DEFINITIONS

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

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

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

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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 Relations.

Allocation of Costs: The operating and maintenance costs of the 2K funded projects consists 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 Fund, or Information Technology Fund.

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

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

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 department and divisions. Other departments or divisions may become internal service funds in the future.

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

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

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

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

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

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

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



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GLOSSARY

Account	A record of a business transaction; a reckoning of money received or paid.
Accounting System	The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups or organizational components.
Accounts Payable	A short-term liability account reflecting amounts owed to others for goods and services received by the City.
Accounts Receivable	An asset account reflecting amounts due from others for goods or services furnished by the City (but, not including amounts due from other funds or other governments).
Ad Valorem Tax	A tax based on value (e.g., a property tax).
Agency Fund	A fund used to account for assets held by a government as an agent for individuals, private organizations, or other governments, and/or other funds.
All Funds Budget	The “all funds budget” is the total of the appropriations for each fund.
Allocation	Funds that are apportioned or designated to a program, function, or activity.
Appropriation	The legal authorization by City Council to make expenditures and/or to incur obligation for specific purposes.
Arbitrage	The price differential or profit made, from investing inherently lower yielding tax-exempt debt proceeds in higher yielding taxable investments.
Arbitrage Rebate Requirements	The requirements of what must be done with any arbitrage above the bond yield earned on the investment of the gross proceeds from a debt issue. All arbitrage must be rebated to the IRS unless the issue qualifies for a spending exception.
Assessed Valuation	A valuation set upon real estate or other property by a government as a basis for levying taxes. The County Assessor determines the assessed valuation of residential and commercial property as a percentage of its actual value using an established base year for calculating the property values.
Assets	Resources owned or held by a government, which have monetary value.
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.

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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 Improvement and Preservation Plan	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
Community Development Block Grant (CDBG)	Community Development Block Grants provide financial assistance to communities for public facilities and planning activities that address issues detrimental to the health and Department of Housing and Urban Development funds the Community Development Block Grant program.
Comprehensive Annual Financial Report (CAFR)	The Comprehensive Annual Financial Report provides information, which is used by investment companies such as Moodys' Investors Services and Standard and Poor's Corporation to determine the city's fiscal integrity and set bond rates It includes a comprehensive presentation of the city's financial and operating activities.
Contingency	Funds appropriated to cover unexpected expenses that may occur during the budgeted year.
Contractual Services	Services purchased from other private or governmental entities under a contract.
Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services.
Debt Service Fund	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
Deficit	1) The excess of the liabilities of a fund over its assets; 2) the excess of expenditures over revenues during an accounting period, or in the case of proprietary (Enterprise) funds, the excess of expenses over revenues during an accounting period.
Depreciation	1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, inadequacy and obsolescence; 2) the portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset and each

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

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

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

APPENDIX

BOND DEBT SERVICES-SERIES 2014

<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
8/1/2014			499,345.00	499,345.00	499,345.00
2/1/2015			1,605,037.50	1,605,037.50	
8/1/2015	1,325,000	2.000%	1,605,037.50	2,930,037.50	4,535,075.00
2/1/2016			1,591,787.50	1,591,787.50	
8/1/2016	1,350,000	4.000%	1,591,787.50	2,941,787.50	4,533,575.00
2/1/2017			1,564,787.50	1,564,787.50	
8/1/2017	1,405,000	1.750%	1,564,787.50	2,969,787.50	4,534,575.00
2/1/2018			1,552,493.75	1,552,493.75	
8/1/2018	1,430,000	2.000%	1,552,493.75	2,982,493.75	4,534,987.50
2/1/2019			1,538,193.75	1,538,193.75	
8/1/2019	1,460,000	2.000%	1,538,193.75	2,998,193.75	4,536,387.50
2/1/2020			1,523,593.75	1,523,593.75	
8/1/2020	1,490,000	5.000%	1,523,593.75	3,013,593.75	4,537,187.50
2/1/2021			1,486,343.75	1,486,343.75	
8/1/2021	1,560,000	5.000%	1,486,343.75	3,046,343.75	4,532,687.50
2/1/2022			1,447,343.75	1,447,343.75	
8/1/2022	1,640,000	4.000%	1,447,343.75	3,087,343.75	4,534,687.50
2/1/2023			1,414,543.75	1,414,543.75	
8/1/2023	1,705,000	3.000%	1,414,543.75	3,119,543.75	4,534,087.50
2/1/2024			1,388,968.75	1,388,968.75	
8/1/2024	1,755,000	4.000%	1,388,968.75	3,143,968.75	4,532,937.50
2/1/2025			1,353,868.75	1,353,868.75	
8/1/2025	1,830,000	5.000%	1,353,868.75	3,183,868.75	4,537,737.50
2/1/2026			1,308,118.75	1,308,118.75	
8/1/2026	1,920,000	5.000%	1,308,118.75	3,228,118.75	4,536,237.50
2/1/2027			1,260,118.75	1,260,118.75	
8/1/2027	2,015,000	5.000%	1,260,118.75	3,275,118.75	4,535,237.50
2/1/2028			1,209,743.75	1,209,743.75	
8/1/2028	2,115,000	5.000%	1,209,743.75	3,324,743.75	4,534,487.50
2/1/2029			1,156,868.75	1,156,868.75	
8/1/2029	2,220,000	5.000%	1,156,868.75	3,376,868.75	4,533,737.50
2/1/2030			1,101,368.75	1,101,368.75	
8/1/2030	2,335,000	3.500%	1,101,368.75	3,436,368.75	4,537,737.50
2/1/2031			1,060,506.25	1,060,506.25	
8/1/2031	2,415,000	5.000%	1,060,506.25	3,475,506.25	4,536,012.50
2/1/2032			1,000,131.25	1,000,131.25	
8/1/2032	2,535,000	5.000%	1,000,131.25	3,535,131.25	4,535,262.50
2/1/2033			936,756.25	936,756.25	
8/1/2033	2,660,000	5.000%	936,756.25	3,596,756.25	4,533,512.50
2/1/2034			870,256.25	870,256.25	
8/1/2034	2,795,000	4.000%	870,256.25	3,665,256.25	4,535,512.50
2/1/2035			814,356.25	814,356.25	
8/1/2035	2,905,000	4.250%	814,356.25	3,719,356.25	4,533,712.50
2/1/2036			752,625.00	752,625.00	
8/1/2036	3,030,000	4.250%	752,625.00	3,782,625.00	4,535,250.00
2/1/2037			688,237.50	688,237.50	
8/1/2037	3,160,000	4.250%	688,237.50	3,848,237.50	4,536,475.00
2/1/2038			621,087.50	621,087.50	
8/1/2038	3,295,000	4.250%	621,087.50	3,916,087.50	4,537,175.00
2/1/2039			551,068.75	551,068.75	
8/1/2039	3,435,000	4.250%	551,068.75	3,986,068.75	4,537,137.50
2/1/2040			478,075.00	478,075.00	
8/1/2040	3,580,000	4.250%	478,075.00	4,058,075.00	4,536,150.00
2/1/2041			402,000.00	402,000.00	
8/1/2041	3,730,000	5.000%	402,000.00	4,132,000.00	4,534,000.00
2/1/2042			308,750.00	308,750.00	
8/1/2042	3,915,000	5.000%	308,750.00	4,223,750.00	4,532,500.00
2/1/2043			210,875.00	210,875.00	
8/1/2043	4,115,000	5.000%	210,875.00	4,325,875.00	4,536,750.00
2/1/2044			108,000.00	108,000.00	
8/1/2044	4,320,000	5.000%	108,000.00	4,428,000.00	4,536,000.00
	<u>73,445,000</u>		<u>63,111,157.50</u>	<u>\$ 136,556,157.50</u>	<u>\$ 136,556,157.50</u>

APPENDIX

BOND DEBT SERVICES-SERIES 2015

<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
4/2/2015					
8/1/2015	2,030,000	2.000%	701,463.68	2,731,463.68	2,731,463.68
2/1/2016			1,040,737.50	1,040,737.50	
8/1/2016	1,730,000	2.000%	1,040,737.50	2,770,737.50	3,811,475.00
2/1/2017			1,023,437.50	1,023,437.50	
8/1/2017	1,760,000	3.000%	1,023,437.50	2,783,437.50	3,806,875.00
2/1/2018			997,037.50	997,037.50	
8/1/2018	1,820,000	4.000%	997,037.50	2,817,037.50	3,814,075.00
2/1/2019			960,637.50	960,637.50	
8/1/2019	1,890,000	2.000%	960,637.50	2,850,637.50	3,811,275.00
2/1/2020			941,737.50	941,737.50	
8/1/2020	1,930,000	2.000%	941,737.50	2,871,737.50	3,813,475.00
2/1/2021			922,437.50	922,437.50	
8/1/2021	1,960,000	2.500%	922,437.50	2,882,437.50	3,804,875.00
2/1/2022			897,937.50	897,937.50	
8/1/2022	2,000,000	4.000%	897,937.50	2,897,937.50	3,795,875.00
2/1/2023			857,937.50	857,937.50	
8/1/2023	2,075,000	5.000%	857,937.50	2,932,937.50	3,790,875.00
2/1/2024			806,062.50	806,062.50	
8/1/2024	2,175,000	5.000%	806,062.50	2,981,062.50	3,787,125.00
2/1/2025			751,687.50	751,687.50	
8/1/2025	2,280,000	5.000%	751,687.50	3,031,687.50	3,783,375.00
2/1/2026			694,687.50	694,687.50	
8/1/2026	2,385,000	5.000%	694,687.50	3,079,687.50	3,774,375.00
2/1/2027			635,062.50	635,062.50	
8/1/2027	2,515,000	5.000%	635,062.50	3,150,062.50	3,785,125.00
2/1/2028			572,187.50	572,187.50	
8/1/2028	2,650,000	5.000%	572,187.50	3,222,187.50	3,794,375.00
2/1/2029			505,937.50	505,937.50	
8/1/2029	2,780,000	3.000%	505,937.50	3,285,937.50	3,791,875.00
2/1/2030			464,237.50	464,237.50	
8/1/2030	2,865,000	5.000%	464,237.50	3,329,237.50	3,793,475.00
2/1/2031			392,612.50	392,612.50	
8/1/2031	3,000,000	5.000%	392,612.50	3,392,612.50	3,785,225.00
2/1/2032			317,612.50	317,612.50	
8/1/2032	3,145,000	5.000%	317,612.50	3,462,612.50	3,780,225.00
2/1/2033			238,987.50	238,987.50	
8/1/2033	3,300,000	3.375%	238,987.50	3,538,987.50	3,777,975.00
2/1/2034			183,300.00	183,300.00	
8/1/2034	3,410,000	3.500%	183,300.00	3,593,300.00	3,776,600.00
2/1/2035			123,625.00	123,625.00	
8/1/2035	2,410,000	5.000%	123,625.00	2,533,625.00	2,657,250.00
2/1/2036			63,375.00	63,375.00	
8/1/2036	2,535,000	5.000%	63,375.00	2,598,375.00	2,661,750.00
	<u>52,645,000</u>		<u>27,484,013.68</u>	<u>\$ 80,129,013.68</u>	<u>\$ 80,129,013.68</u>

APPENDIX

BOND DEBT SERVICES-SERIES 2016

<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
9/20/2016					
2/1/2017			971,910.83	971,910.83	
8/1/2017			1,335,450.00	1,335,450.00	2,307,360.83
2/1/2018			1,335,450.00	1,335,450.00	
8/1/2018			1,335,450.00	1,335,450.00	2,670,900.00
2/1/2019			1,335,450.00	1,335,450.00	
8/1/2019			1,335,450.00	1,335,450.00	2,670,900.00
2/1/2020			1,335,450.00	1,335,450.00	
8/1/2020	220,000	2.000%	1,335,450.00	1,555,450.00	2,890,900.00
2/1/2021			1,333,250.00	1,333,250.00	
8/1/2021	450,000	2.000%	1,333,250.00	1,783,250.00	3,116,500.00
2/1/2022			1,328,750.00	1,328,750.00	
8/1/2022	685,000	3.000%	1,328,750.00	2,013,750.00	3,342,500.00
2/1/2023			1,318,475.00	1,318,475.00	
8/1/2023	915,000	3.000%	1,318,475.00	2,233,475.00	3,551,950.00
2/1/2024			1,304,750.00	1,304,750.00	
8/1/2024	1,260,000	5.000%	1,304,750.00	2,564,750.00	3,869,500.00
2/1/2025			1,273,250.00	1,273,250.00	
8/1/2025	1,325,000	5.000%	1,273,250.00	2,598,250.00	3,871,500.00
2/1/2026			1,240,125.00	1,240,125.00	
8/1/2026	1,390,000	5.000%	1,240,125.00	2,630,125.00	3,870,250.00
2/1/2027			1,205,375.00	1,205,375.00	
8/1/2027	1,460,000	5.000%	1,205,375.00	2,665,375.00	3,870,750.00
2/1/2028			1,168,875.00	1,168,875.00	
8/1/2028	1,530,000	5.000%	1,168,875.00	2,698,875.00	3,867,750.00
2/1/2029			1,130,625.00	1,130,625.00	
8/1/2029	1,610,000	5.000%	1,130,625.00	2,740,625.00	3,871,250.00
2/1/2030			1,090,375.00	1,090,375.00	
8/1/2030	1,690,000	5.000%	1,090,375.00	2,780,375.00	3,870,750.00
2/1/2031			1,048,125.00	1,048,125.00	
8/1/2031	1,770,000	5.000%	1,048,125.00	2,818,125.00	3,866,250.00
2/1/2032			1,003,875.00	1,003,875.00	
8/1/2032	1,860,000	5.000%	1,003,875.00	2,863,875.00	3,867,750.00
2/1/2033			957,375.00	957,375.00	
8/1/2033	1,955,000	5.000%	957,375.00	2,912,375.00	3,869,750.00
2/1/2034			908,500.00	908,500.00	
8/1/2034	2,050,000	5.000%	908,500.00	2,958,500.00	3,867,000.00
2/1/2035			857,250.00	857,250.00	
8/1/2035	2,155,000	5.000%	857,250.00	3,012,250.00	3,869,500.00
2/1/2036			803,375.00	803,375.00	
8/1/2036	2,260,000	5.000%	803,375.00	3,063,375.00	3,866,750.00
2/1/2037			746,875.00	746,875.00	
8/1/2037	2,375,000	5.000%	746,875.00	3,121,875.00	3,868,750.00
2/1/2038			687,500.00	687,500.00	
8/1/2038	2,495,000	5.000%	687,500.00	3,182,500.00	3,870,000.00
2/1/2039			625,125.00	625,125.00	
8/1/2039	2,620,000	5.000%	625,125.00	3,245,125.00	3,870,250.00
2/1/2040			559,625.00	559,625.00	
8/1/2040	2,750,000	5.000%	559,625.00	3,309,625.00	3,869,250.00
2/1/2041			490,875.00	490,875.00	
8/1/2041	2,885,000	5.000%	490,875.00	3,375,875.00	3,866,750.00
2/1/2042			418,750.00	418,750.00	
8/1/2042	3,030,000	5.000%	418,750.00	3,448,750.00	3,867,500.00
2/1/2043			343,000.00	343,000.00	
8/1/2043	3,185,000	5.000%	343,000.00	3,528,000.00	3,871,000.00
2/1/2044			263,375.00	263,375.00	
8/1/2044	3,340,000	5.000%	263,375.00	3,603,375.00	3,866,750.00
2/1/2045			179,875.00	179,875.00	
8/1/2045	3,510,000	5.000%	179,875.00	3,689,875.00	3,869,750.00
2/1/2046			92,125.00	92,125.00	
8/1/2046	3,685,000	5.000%	92,125.00	3,777,125.00	3,869,250.00
	54,460,000		\$ 55,079,010.83	\$ 109,539,010.83	\$ 109,539,010.83

APPENDIX

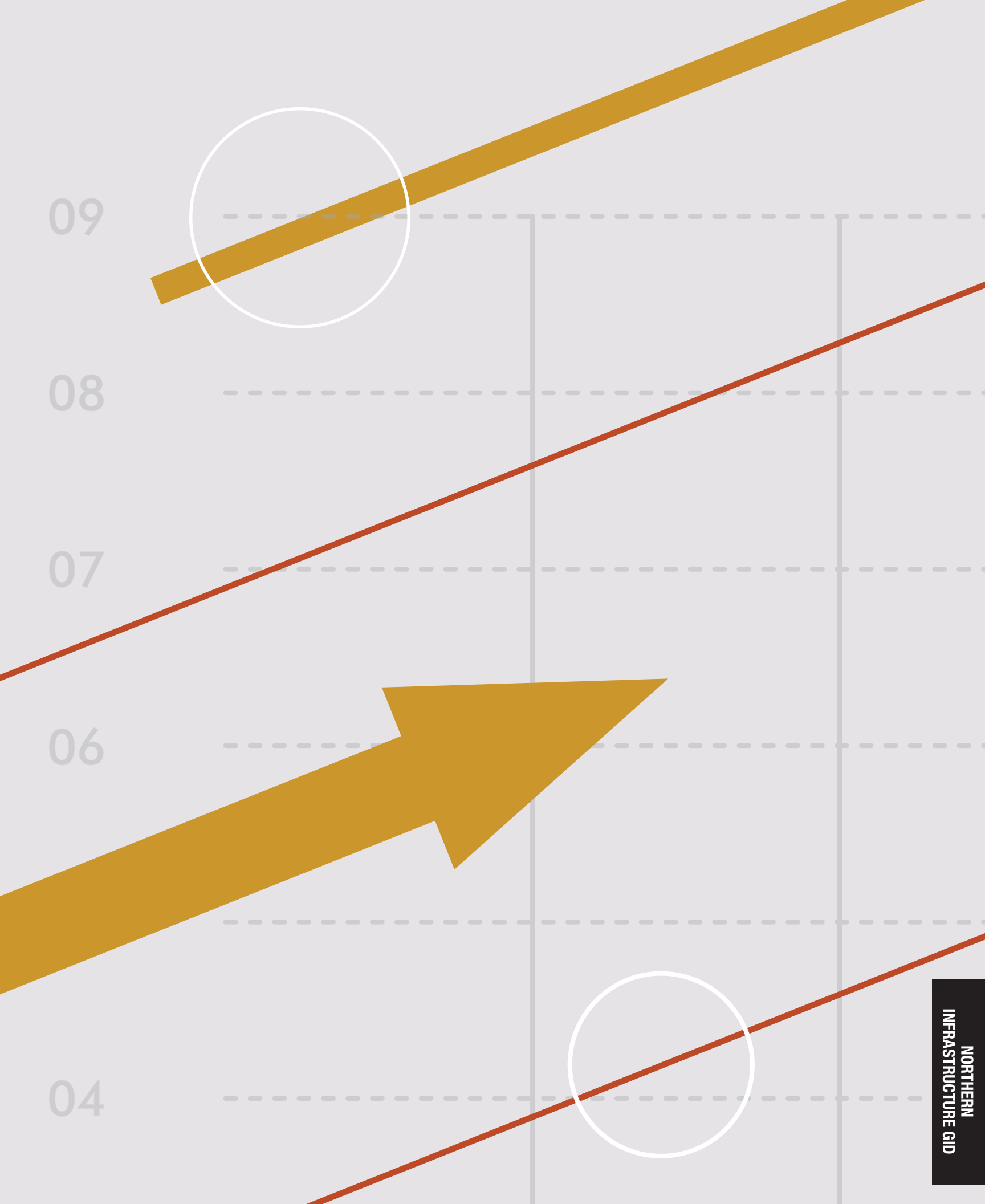
BOND DEBT SERVICES - SERIES 2017A

<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
3/15/2017					
6/15/2017			281,864.06	281,864.06	
12/15/2017	960,000	2.000%	563,728.13	1,523,728.13	1,805,592.19
6/15/2018			554,128.13	554,128.13	
12/15/2018	690,000	3.000%	554,128.13	1,244,128.13	1,798,256.26
6/15/2019			543,778.13	543,778.13	
12/15/2019	710,000	3.000%	543,778.13	1,253,778.13	1,797,556.26
6/15/2020			533,128.13	533,128.13	
12/15/2020	730,000	3.000%	533,128.13	1,263,128.13	1,796,256.26
6/15/2021			522,178.13	522,178.13	
12/15/2021	765,000	3.000%	522,178.13	1,287,178.13	1,809,356.26
6/15/2022			510,703.13	510,703.13	
12/15/2022	800,000	4.000%	510,703.13	1,310,703.13	1,821,406.26
6/15/2023			494,703.13	494,703.13	
12/15/2023	835,000	4.000%	494,703.13	1,329,703.13	1,824,406.26
6/15/2024			478,003.13	478,003.13	
12/15/2024	875,000	5.000%	478,003.13	1,353,003.13	1,831,006.26
6/15/2025			456,128.13	456,128.13	
12/15/2025	925,000	5.000%	456,128.13	1,381,128.13	1,837,256.26
6/15/2026			433,003.13	433,003.13	
12/15/2026	975,000	5.000%	433,003.13	1,408,003.13	1,841,006.26
6/15/2027			408,628.13	408,628.13	
12/15/2027	1,010,000	5.000%	408,628.13	1,418,628.13	1,827,256.26
6/15/2028			383,378.13	383,378.13	
12/15/2028	1,050,000	5.000%	383,378.13	1,433,378.13	1,816,756.26
6/15/2029			357,128.13	357,128.13	
12/15/2029	1,100,000	5.000%	357,128.13	1,457,128.13	1,814,256.26
6/15/2030			329,628.13	329,628.13	
12/15/2030	1,160,000	5.000%	329,628.13	1,489,628.13	1,819,256.26
6/15/2031			300,628.13	300,628.13	
12/15/2031	1,225,000	3.375%	300,628.13	1,525,628.13	1,826,256.26
6/15/2032			279,956.25	279,956.25	
12/15/2032	1,275,000	3.500%	279,956.25	1,554,956.25	1,834,912.50
6/15/2033			257,643.75	257,643.75	
12/15/2033	1,320,000	3.625%	257,643.75	1,577,643.75	1,835,287.50
6/15/2034			233,718.75	233,718.75	
12/15/2034	1,365,000	3.750%	233,718.75	1,598,718.75	1,832,437.50
6/15/2035			208,125.00	208,125.00	
12/15/2035	2,540,000	3.750%	208,125.00	2,748,125.00	2,956,250.00
6/15/2036			160,500.00	160,500.00	
12/15/2036	2,630,000	4.000%	160,500.00	2,790,500.00	2,951,000.00
6/15/2037			107,900.00	107,900.00	
12/15/2037	5,395,000	4.000%	107,900.00	5,502,900.00	5,610,800.00
	28,335,000		\$ 15,951,567.33	\$ 44,286,567.33	\$ 44,286,567.33

APPENDIX

BOND DEBT SERVICES - SERIES 2017B

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
1/20/2018			50,277.50	50,277.50	
1/20/2018	391,828.27	2.730%	88,725.00	480,553.27	530,830.77
02/01/2019			83,376.54	83,376.54	
08/01/2019	364,077.68	2.730%	83,376.54	447,454.22	530,830.76
02/01/2020			78,406.88	78,406.88	
08/01/2020	374,017.00	2.730%	78,406.88	452,423.88	530,830.76
02/01/2021			73,301.55	73,301.55	
08/01/2021	384,227.66	2.730%	73,301.55	457,529.21	530,830.76
02/01/2022			68,056.84	68,056.84	
08/01/2022	394,717.08	2.730%	68,056.84	462,773.92	530,830.76
02/01/2023			62,668.96	62,668.96	
08/01/2023	405,492.85	2.730%	62,668.96	468,161.81	530,830.77
02/01/2024			57,133.98	57,133.98	
08/01/2024	416,562.81	2.730%	57,133.98	473,696.79	530,830.77
02/01/2025			51,447.90	51,447.90	
08/01/2025	427,934.97	2.730%	51,447.90	479,382.87	530,830.77
02/01/2026			45,606.58	45,606.58	
08/01/2026	439,617.60	2.730%	45,606.58	485,224.18	530,830.76
02/01/2027			39,605.80	39,605.80	
08/01/2027	451,619.16	2.730%	39,605.80	491,224.96	530,830.76
02/01/2028			33,441.20	33,441.20	
08/01/2028	463,948.36	2.730%	33,441.20	497,389.56	530,830.76
02/01/2029			27,108.31	27,108.31	
08/01/2029	476,614.15	2.730%	27,108.31	503,722.46	530,830.77
02/01/2030			20,602.52	20,602.52	
08/01/2030	489,625.72	2.730%	20,602.52	510,228.24	530,830.76
02/01/2031			13,919.13	13,919.13	
08/01/2031	502,992.50	2.730%	13,919.13	516,911.63	530,830.76
02/01/2032			7,053.29	7,053.29	
08/01/2032	516,724.19	2.730%	7,053.29	523,777.48	530,830.77
	6,500,000.00		1,462,461.46	7,962,461.46	7,962,461.46



NORTHERN
INFRASTRUCTURE GID

NORTHERN INFRASTRUCTURE GID

NORTHERN INFRASTRUCTURE GID



NORTHERN INFRASTRUCTURE GID

2020 ADOPTED BUDGET

October 21, 2019

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, 2020 and ending on December 31, 2020 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 2020 proposed expenditures.

SECTION 2: Certification of Mill Levy and Assessed Valuation

The assessed valuation of the NIGID as estimated by the Adams County Assessor's Office on August 25, 2019 is \$351,578,400. A final valuation is to be received from the County Assessor no later than December 10, 2019.

For the 2020 fiscal year, it is proposed that the mill levy be certified at 20.00 mills, which will generate a district property tax of \$7,031,568. This is the twenty-first year that the NIGID has received an assessed valuation and the twenty-first 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 is 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 8, 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. We were able to obtain 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. The net interest cost was calculated to be approximately 4% over the 30-year term of the bond.

NORTHERN INFRASTRUCTURE GID

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

On February 02, 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 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.

Section 9: The 2020 Budget Process

The proposed 2020 budget expenditures total \$7,733,086 including bond interest payments plus additional operational costs. NIGID revenues for 2020 are estimated at \$7,733,086.

The proposed budget is scheduled for public hearing on Monday, October 21, 2019 with a continuation of the public hearing to November 4, 2019. Following the November 4th public hearing, the NIGID budget is scheduled for adoption and certification of the mill levy. The NIGID does not have any authorized staff.

Respectfully Submitted,

Sheryl L. Carstens, Treasurer to the Board

NORTHERN INFRASTRUCTURE GID

SUMMARY OF RESOURCES AND REQUIREMENT BY FUND

GENERAL IMPROVEMENT DISTRICT

Financial Sources	2020 Budget
Revenues	\$ 7,733,086
Total	\$ 7,733,086
Financial Uses	
Administrative Cost	\$ 126,100
Transfers To:	
General Improvement District Debt 2002	\$ 751,581
General Improvement District Debt 2013	\$ 4,849,603
Fund Balance	\$ 2,005,802
Total	\$ 7,733,086

GENERAL IMPROVEMENT DISTRICT DEBT

Financial Sources	2020 Budget
Transfers From:	
General Improvement District Debt 2002	\$ 751,581
General Improvement District Debt 2013	\$ 4,849,603
Total	\$ 5,601,184
Financial Uses	
Administrative Cost - 2002	\$ 8,025
Administrative Cost - 2013	\$ 33,187
Interest - 2002	\$ 248,556
Interest - 2013	\$ 2,991,416
Principal - 2002	\$ 495,000
Principal - 2013	\$ 1,825,000
Total	\$ 5,601,184



NORTHERN INFRASTRUCTURE GID

2020 ADOPTED BUDGET

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 3,125,073	\$ 8,974,117		\$ 8,974,117
Revenues				
Earnings On Investments	\$ 76,709	\$ 3,976	\$ 169,493	\$ 20,000
Property Tax	\$ 7,292,136	\$ 7,670,663	\$ 7,602,167	\$ 7,031,568
Delinquent tax	\$ -	\$ -	\$ 2,556	\$ 4,554
Specific Ownership Tax	\$ 635,022	\$ 519,979	\$ 401,707	\$ 580,464
Sale Of Assets Water Rights	\$ -	\$ -	\$ -	\$ -
Reimbursed by Others	\$ 3,382,269	\$ -	\$ -	\$ -
Agreements	\$ -	\$ -	\$ 40,860	\$ -
One Time Fee	\$ -	\$ -	\$ 82,072	\$ -
Capacity Fee	\$ 72,342	\$ 43,336	\$ 83,638	\$ 84,500
Permit Fees	\$ 12,609	\$ 5,000	\$ 16,890	\$ 12,000
Transfers In				
Transfer From Fund Balance	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ 3,077,629	\$ -	\$ -
Total Revenues	\$ 11,471,087	\$ 11,320,583	\$ 8,399,384	\$ 7,733,086
Expenditures				
Outside Services Project Expense	\$ -	\$ -	\$ -	\$ -
Recording/Advertising Fees	\$ -	\$ 100	\$ -	\$ 100
Auditing Fees	\$ 2,500	\$ 15,000	\$ -	\$ 15,000
Legal Fees	\$ 126	\$ 1,000	\$ 359	\$ 1,000
Property Tax Collection Fees	\$ 109,393	\$ 90,000	\$ 114,071	\$ 110,000
Project Expense - Water Acq Fee	\$ -	\$ -	\$ -	\$ -
Project Expense - Water Rights Sold	\$ -	\$ -	\$ -	\$ -
Series 2008	\$ 10,726	\$ -	\$ -	\$ -
Transfers Out				
Transfer To Fund 195 - 2002	\$ 2,312,652	\$ 750,306	\$ 133,778	\$ 751,581
Transfer To Fund 195 - 2013	\$ 3,004,646	\$ 4,725,553	\$ 1,536,208	\$ 4,849,603
Transfer To CIPP Fund	\$ -	\$ 196,833	\$ 196,833	\$ -
Transfer Out	\$ 182,000	\$ -	\$ -	\$ -
Transfer To Fund Balance	\$ -	\$ 5,541,791	\$ -	\$ 2,005,802
Total Expenditures	\$ 5,622,043	\$ 11,320,583	\$ 1,981,249	\$ 7,733,086
Net Position	\$ 8,974,117	\$ 8,974,117		\$ 8,974,117

NORTHERN INFRASTRUCTURE GID

2020 ADOPTED BUDGET

	2018 Actual		2019 Adopted		As of 9/30/19		2020 Budget
Beginning Fund Balance	\$	-	\$	-	\$	-	\$ -
Revenues							
Interest/Us Bank 2002	\$	-	\$	-	\$	-	\$ -
Interest/Us Bank 2013	\$	-	\$	-	\$	-	\$ -
Transfers In							
Transfer From Fund 190/2002	\$	2,312,652	\$	750,306	\$	133,778	\$ 751,581
Transfer From Fund 190/2013	\$	3,004,646	\$	4,725,553	\$	1,536,208	\$ 4,849,603
Total Revenues	\$	5,317,298	\$	5,475,859	\$	1,669,986	\$ 5,601,184
Expenditures							
2002 Outside Services	\$	-	\$	5,000	\$	-	\$ 5,000
2013 Outside Services	\$	-	\$	32,637	\$	-	\$ 32,637
2002 Unclassified Expense	\$	2,750	\$	2,750	\$	3,025	\$ 3,025
2013 Unclassified Expense	\$	500	\$	500	\$	550	\$ 550
2002 Bond Principal Payments	\$	455,000	\$	475,000	\$	-	\$ 495,000
2013 Bond Principal Payments	\$	1,435,000	\$	1,620,000	\$	133,778	\$ 1,825,000
2002 Bond Interest Payments	\$	1,854,902	\$	267,556	\$	-	\$ 248,556
2013 Bond Interest Payments	\$	1,569,146	\$	3,072,416	\$	1,536,208	\$ 2,991,416
Total Expenditures	\$	5,317,298	\$	5,475,859	\$	1,673,561	\$ 5,601,184
Net Position	\$	-	\$	-	\$	-	\$ -

NORTHERN INFRASTRUCTURE GID

BOND DEBT SERVICE SERIES 2002

<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
6/30/2013			121,185.42	121,185.42	
12/1/2013	325,000	4.000%	181,778.13	506,778.13	627,963.55
6/1/2014			175,278.13	175,278.13	
12/1/2014	375,000	4.000%	175,278.13	550,278.13	725,556.26
6/1/2015			167,778.13	167,778.13	
12/1/2015	395,000	4.000%	167,778.13	562,778.13	730,556.26
6/1/2016			159,878.13	159,878.13	
12/1/2016	415,000	4.000%	159,878.13	574,878.13	734,756.26
6/1/2017			151,578.13	151,578.13	
12/1/2017	435,000	4.000%	151,578.13	586,578.13	738,156.26
6/1/2018			142,878.13	142,878.13	
12/1/2018	455,000	4.000%	142,878.13	597,878.13	740,756.26
6/1/2019			133,778.13	133,778.13	
12/1/2019	475,000	4.000%	133,778.13	608,778.13	742,556.26
6/1/2020			124,278.13	124,278.13	
12/1/2020	495,000	4.000%	124,278.13	619,278.13	743,556.26
6/1/2021			114,378.13	114,378.13	
12/1/2021	510,000	4.000%	114,378.13	624,378.13	738,756.26
6/1/2022			104,178.13	104,178.13	
12/1/2022	530,000	5.000%	104,178.13	634,178.13	738,356.26
6/1/2023			90,928.13	90,928.13	
12/1/2023	560,000	3.125%	90,928.13	650,928.13	741,856.26
6/1/2024			82,178.13	82,178.13	
12/1/2024	575,000	3.125%	82,178.13	657,178.13	739,356.26
6/1/2025			73,193.75	73,193.75	
12/1/2025	595,000	3.125%	73,193.75	668,193.75	741,387.50
6/1/2026			63,896.88	63,896.88	
12/1/2026	615,000	3.125%	63,896.88	678,896.88	742,793.76
6/1/2027			54,287.50	54,287.50	
12/1/2027	630,000	3.125%	54,287.50	684,287.50	738,575.00
6/1/2028			44,443.75	44,443.75	
12/1/2028	650,000	3.250%	44,443.75	694,443.75	738,887.50
6/1/2029			33,881.25	33,881.25	
12/1/2029	675,000	3.250%	33,881.25	708,881.25	742,762.50
6/1/2030			22,912.50	22,912.50	
12/1/2030	695,000	3.250%	22,912.50	717,912.50	740,825.00
6/1/2031			11,618.75	11,618.75	
12/1/2031	715,000	3.250%	11,618.75	726,618.75	738,237.50
	\$ 10,120,000		\$ 3,805,651.17	\$ 13,925,651.17	\$ 13,925,651.17

NORTHERN INFRASTRUCTURE GID

BOND DEBT SERVICE SERIES 2013

<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
6/30/2013			1,112,363.75	1,112,363.75	
12/1/2013	1,340,000	3.000%	1,668,545.63	3,008,545.63	4,120,909.38
6/1/2014			1,648,445.63	1,648,445.63	
12/1/2014	830,000	3.000%	1,648,445.63	2,478,445.63	4,126,891.26
6/1/2015			1,635,995.63	1,635,995.63	
12/1/2015	965,000	-	1,635,995.63	2,600,995.63	4,236,991.26
6/1/2016			1,622,520.63	1,622,520.63	
12/1/2016	1,100,000	4.000%	1,622,520.63	2,722,520.63	4,345,041.26
6/1/2017			1,600,520.63	1,600,520.63	
12/1/2017	1,255,000	5.000%	1,600,520.63	2,855,520.63	4,456,041.26
6/1/2018			1,569,145.63	1,569,145.63	
12/1/2018	1,435,000	-	1,569,145.63	3,004,145.63	4,573,291.26
6/1/2019			1,536,208.13	1,536,208.13	
12/1/2019	1,620,000	5.000%	1,536,208.13	3,156,208.13	4,692,416.26
6/1/2020			1,495,708.13	1,495,708.13	
12/1/2020	1,825,000	5.000%	1,495,708.13	3,320,708.13	4,816,416.26
6/1/2021			1,450,083.13	1,450,083.13	
12/1/2021	2,050,000	5.000%	1,450,083.13	3,500,083.13	4,950,166.26
6/1/2022			1,398,833.13	1,398,833.13	
12/1/2022	2,285,000	5.000%	1,398,833.13	3,683,833.13	5,082,666.26
6/1/2023			1,341,708.13	1,341,708.13	
12/1/2023	2,395,000	5.000%	1,341,708.13	3,736,708.13	5,078,416.26
6/1/2024			1,281,833.13	1,281,833.13	
12/1/2024	2,515,000	5.000%	1,281,833.13	3,796,833.13	5,078,666.26
6/1/2025			1,218,958.13	1,218,958.13	
12/1/2025	2,640,000	5.000%	1,218,958.13	3,858,958.13	5,077,916.26
6/1/2026			1,152,958.13	1,152,958.13	
12/1/2026	2,770,000	5.000%	1,152,958.13	3,922,958.13	5,075,916.26
6/1/2027			1,083,708.13	1,083,708.13	
12/1/2027	2,915,000	5.000%	1,083,708.13	3,998,708.13	5,082,416.26
6/1/2028			1,010,833.13	1,010,833.13	
12/1/2028	3,060,000	5.000%	1,010,833.13	4,070,833.13	5,081,666.26
6/1/2029			934,333.13	934,333.13	
12/1/2029	3,210,000	5.000%	934,333.13	4,144,333.13	5,078,666.26
6/1/2030			854,083.13	854,083.13	
12/1/2030	3,370,000	5.000%	854,083.13	4,224,083.13	5,078,166.26
6/1/2031			769,833.13	769,833.13	
12/1/2031	3,540,000	5.000%	769,833.13	4,309,833.13	5,079,666.26
6/1/2032			681,333.13	681,333.13	
12/1/2032	4,455,000	-	681,333.13	5,136,333.13	5,817,666.26
6/1/2033			570,526.88	570,526.88	
12/1/2033	4,680,000	3.500%	570,526.88	5,250,526.88	5,821,053.76
6/1/2034			488,626.88	488,626.88	
12/1/2034	4,845,000	3.500%	488,626.88	5,333,626.88	5,822,253.76
6/1/2035			403,839.38	403,839.38	
12/1/2035	5,010,000	3.600%	403,839.38	5,413,839.38	5,817,678.76
6/1/2036			313,659.38	313,659.38	
12/1/2036	5,195,000	3.625%	313,659.38	5,508,659.38	5,822,318.76
6/1/2037			219,500.00	219,500.00	
12/1/2037	5,380,000	4.000%	219,500.00	5,599,500.00	5,819,000.00
6/1/2038			111,900.00	111,900.00	
12/1/2038	5,595,000	4.000%	111,900.00	5,706,900.00	5,818,800.00
	\$ 76,280,000		\$ 55,571,098.36	\$ 131,851,098.36	\$ 131,851,098.36

NORTHERN INFRASTRUCTURE GID

RESOLUTION ADOPTING THE 2020 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE NORTHERN INFRASTRUCTURE GENERAL IMPROVEMENT DISTRICT

RESOLUTION NO. NIGID 2019-01

WHEREAS, the Board of Directors for the Northern Infrastructure General Improvement District (NIGID) has received and reviewed the NIGID annual budget for the fiscal year commencing January 1, 2020, and ending December 31, 2020;

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 21, 2019 with a continuation of the public hearing on November 4, 2019;

WHEREAS, the Budget as submitted sets forth the following estimated fiscal data for the year 2020:

Revenues & Fund Balance	\$7,733,086
Expenditure Requirements	\$7,733,086

WHEREAS, the assessed valuation of taxable property for the year 2019 in the Northern Infrastructure General Improvement District, as certified by the County Assessor of Adams County, Colorado is the sum of \$351,578,400.

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 2020 and \$7,733,086 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, 2020 through December 31, 2020.

BE IT FURTHER RESOLVED that a tax of 20.000 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 \$7,031,568 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, 2020, and ending December 31, 2020.

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, 2020, and ending December 31, 2020, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

General Improvement District Fund	20.000 mills
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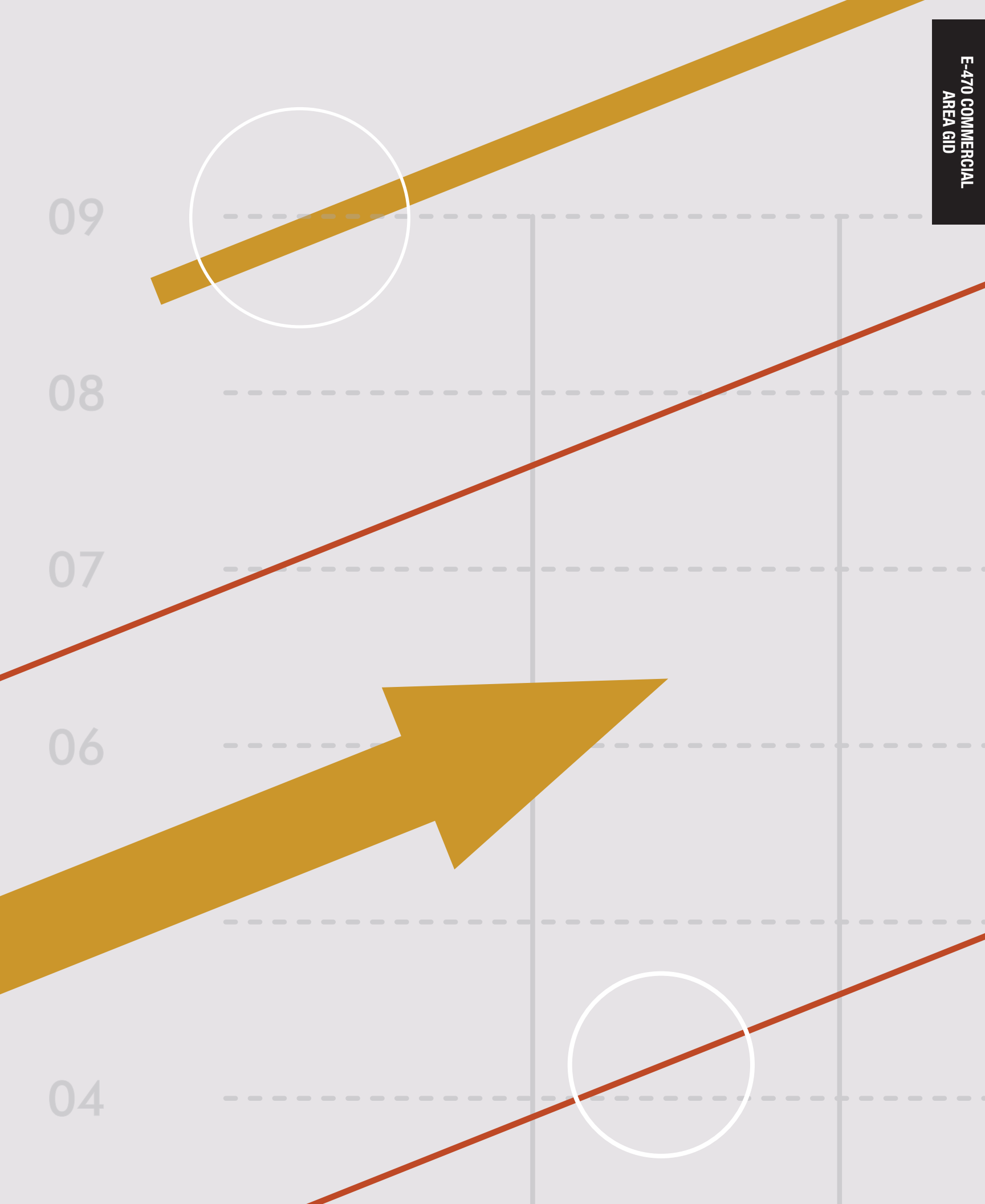
RESOLVED AND PASSED THIS 4TH DAY OF NOVEMBER 2019.

NORTHERN INFRASTRUCTURE GENERAL
IMPROVEMENT DISTRICT

Sean Ford, Chairperson

ATTEST:

Laura J. Bauer, MMC, Secretary



E-470 COMMERCIAL AREA GID

E-470 COMMERCIAL AREA GID



E-470 COMMERCIAL AREA GID

2020 ADOPTED BUDGET

October 21, 2019

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, 2020 and ending on December 31, 2020 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 2020 proposed expenditures.

SECTION 2: Authorization to Increase Debt

On November 5, 2013, the electors of the ECAGID are asked to approve 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: The 2020 Budget Process

The proposed 2020 budget expenditures total \$183,262 which include operational costs. ECAGID revenues for 2020 are estimated at \$183,262.

The proposed budget is scheduled for public hearing on Monday, October 21, 2019 with a continuation of the public hearing to November 4, 2019. Following the November 4th public hearing, the ECAGID budget is scheduled for adoption. The ECAGID does not have any authorized staff.

Respectfully Submitted,

Sheryl L. Carstens, Chief Financial Officer

E-470 COMMERCIAL AREA GID

SUMMARY OF RESOURCES AND REQUIREMENT BY FUND

SUMMARY OF FINANCIALS 2020 BUDGET

Financial Sources	2020 BUDGET
Revenues	\$ 183,262
Total	\$ 183,262
Financial Uses	
Administrative Cost	\$ 183,262
Total	\$ 183,262

2020 ADOPTED BUDGET

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 3,112,882	\$ 3,236,536		\$ 3,236,536
Revenues				
Reimbursed By Others - General	\$ -	\$ -	\$ 895	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -
Earnings On Investments	\$ 50,133	\$ -	\$ 49,706	\$ -
Taxes Property	\$ 5,896	\$ 123,504	\$ 96,217	\$ 180,862
Taxes Specific Ownership	\$ 592	\$ 1,200	\$ 4,490	\$ 2,400
Agreements	\$ 8,140	\$ -	\$ -	\$ -
Unclassified Revenue	\$ 58,981	\$ -	\$ 18,270	\$ -
Transfer from Fund Balance	\$ -	\$ 3,077,629	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -
Total Available Revenues	\$ 123,742	\$ 3,202,333	\$ 169,577	\$ 183,262
Expenditures				
Outside Services	\$ -	\$ -	\$ -	\$ -
Auditing Fees	\$ -	\$ 530	\$ -	\$ 600
Recording/Advertising	\$ -	\$ -	\$ 895	\$ -
Legal Fees	\$ -	\$ -	\$ 168	\$ -
Property Tax Collection Fee	\$ 88	\$ 106	\$ 1,443	\$ 1,100
Project Expense	\$ -	\$ -	\$ -	\$ -
Unclassified Expense	\$ -	\$ 848	\$ -	\$ 500
Transfer Out	\$ -	\$ 3,077,629	\$ -	\$ -
Transfer To Fund Balance	\$ -	\$ 123,220	\$ -	\$ 181,062
Total Expenditures	\$ 88	\$ 3,202,333	\$ 2,506	\$ 183,262
Net Position	\$ 3,236,536	\$ 3,236,536		\$ 3,236,536

E-470 COMMERCIAL AREA GID

RESOLUTION ADOPTING THE 2020 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE E-470 COMMERCIAL AREA GENERAL IMPROVEMENT DISTRICT

RESOLUTION NO. ECAGID 2019-02

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, 2020, and ending December 31, 2020;

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 21, 2019 with a continuation of the public hearing on November 4, 2019;

WHEREAS, the budget as submitted sets forth the following estimated fiscal data for the year 2020:

Revenues & Fund Balance	\$183,262
Expenditure Requirements	\$183,262

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 2020 and \$183,262 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, 2020 through December 31, 2020.

BE IT FURTHER RESOLVED that a tax of 10.00 mills be levied upon each dollar of the assessed valuation of the taxable property in the E-470 Commercial Area General Improvement District for the purpose of raising the sum of \$183,262 and together with surplus and revenue from all other sources, such amount is anticipated to be necessary to meet the E-470 Commercial Area General Improvement District budget expenditure requirements and to provide a reasonable closing fund balance for the fiscal year commencing January 1, 2020, and ending December 31, 2020. The Board of Directors for the E-470 Commercial Area General Improvement District intend this to be a temporary 17.0 mill levy reduction to support development of the Area subject to annual review and approval, with the understanding and intent that the reduction is not intended to be permanent, that the temporary reduction is not intended to limit the authority of the District to establish the mill levy at 27.0 mills, and that the mill levy shall remain at 27.0 mills in future years unless affirmatively reduced by the Board.

BE IT FURTHER RESOLVED that the ad valorem tax levy for the E-470 Commercial Area General Improvement District, Colorado, for the fiscal year, commencing January 1, 2020, and ending December 31, 2020, 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	27.00
Temporary Mill Levy Rate Reduction	<17.0>
General Fund Mill Levy	10.00

E-470 COMMERCIAL AREA GID

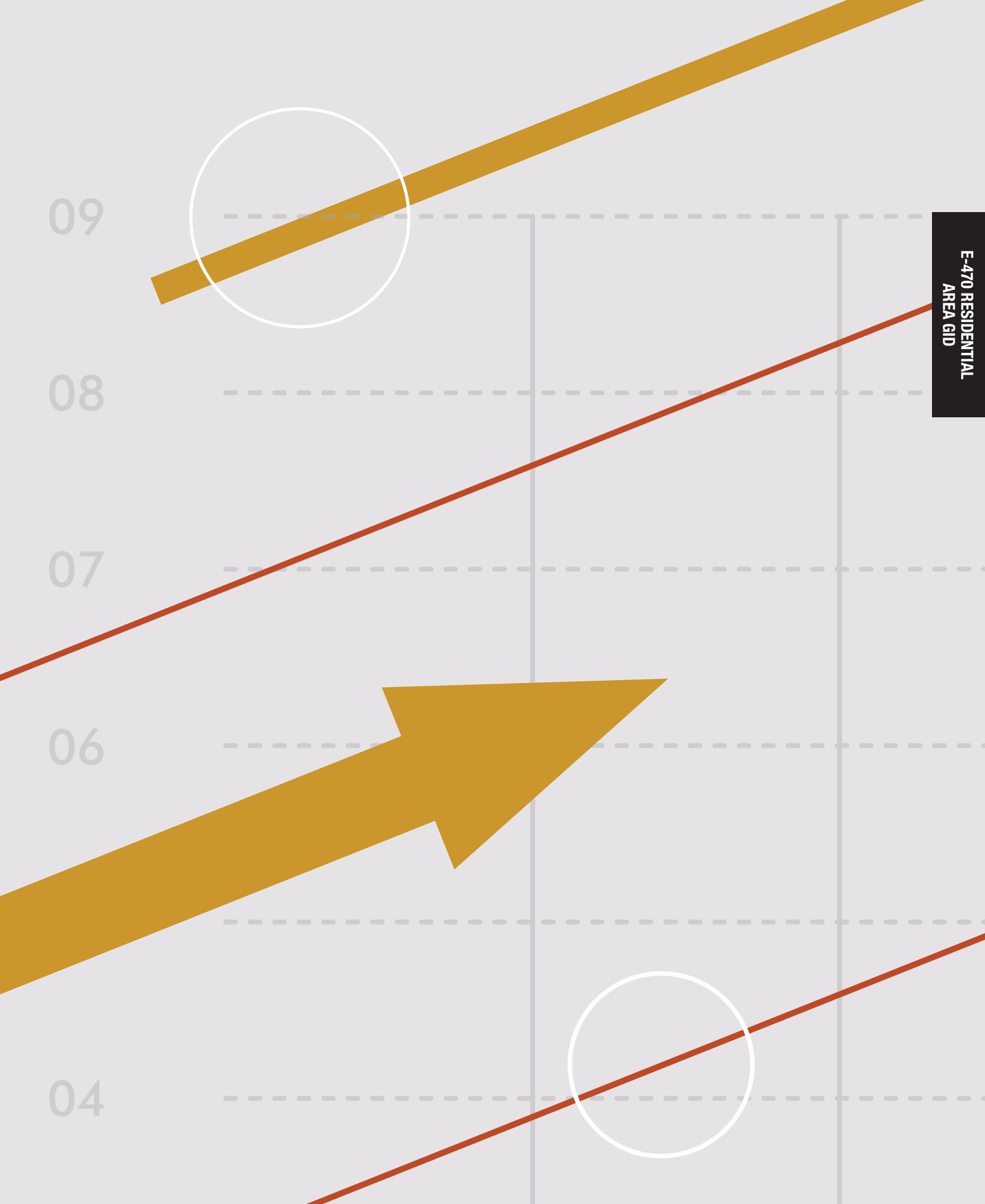
RESOLVED AND PASSED THIS 4TH DAY OF NOVEMBER 2019.

E-470 COMMERCIAL AREA GENERAL IMPROVEMENT
DISTRICT

Sean Ford, Chairperson

ATTEST:

Laura J. Bauer, MMC, Secretary



E-470 RESIDENTIAL AREA GID

E-470 RESIDENTIAL AREA GID



E-470 RESIDENTIAL AREA GID

2020 ADOPTED BUDGET

October 21, 2019

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, 2020 and ending on December 31, 2020 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 2020 proposed expenditures.

SECTION 2: Authorization to Increase Debt

On November 5, 2013, the electors of the ERAGID are asked to approve 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: The 2020 Budget Process

The proposed 2020 budget expenditures total \$732. ERAGID revenues for 2020 are estimated at \$732.

The proposed budget is scheduled for public hearing on Monday, October 21, 2019 with a continuation of the public hearing to November 4, 2019. Following the November 4th public hearing, the ERAGID budget is scheduled for adoption. The ERAGID does not have any authorized staff.

Respectfully Submitted,

Sheryl L. Carstens, Chief Financial Officer

E-470 RESIDENTIAL AREA GID

SUMMARY OF RESOURCES AND REQUIREMENT BY FUND

SUMMARY OF FINANCIALS 2020 BUDGET

Financial Sources		2020 BUDGET	
Revenues	\$		732
Total	\$		732
Financial Uses			
Administrative Cost	\$		732
Total	\$		732

2020 BUDGET

	2018 Actual		2019 Adopted		As of 9/30/19		2020 Budget	
Beginning Fund Balance	\$	(53,133)	\$	(53,352)			\$	(53,352)
Revenues								
Reimbursed By Others - General	\$	-	\$	-	\$	-	\$	-
Contributions	\$	-	\$	-	\$	-	\$	-
Earnings On Investments	\$	(841)	\$	-	\$	(435)	\$	-
Taxes Property	\$	581	\$	579	\$	579	\$	702
Taxes Specific Ownership	\$	51	\$	44	\$	26	\$	30
Agreements	\$	-	\$	-	\$	-	\$	-
Unclassified Revenue	\$	-	\$	-	\$	27,563	\$	-
Transfer from Fund Balance	\$	-	\$	-	\$	-	\$	-
Transfers In	\$	-	\$	-	\$	-	\$	-
Total Available Revenues	\$	(210)	\$	623	\$	27,732	\$	732
Expenditures								
Outside Services	\$	-	\$	-	\$	-	\$	-
Auditing Fees	\$	-	\$	-	\$	-	\$	-
Recording/Advertising	\$	-	\$	-	\$	-	\$	-
Legal Fees	\$	-	\$	-	\$	97	\$	-
Property Tax Collection Fee	\$	9	\$	10	\$	9	\$	10
Project Expense	\$	-	\$	-	\$	-	\$	-
Unclassified Expense	\$	-	\$	-	\$	-	\$	-
Transfer Out	\$	-	\$	-	\$	-	\$	-
Transfer To Fund Balance	\$	-	\$	613	\$	-	\$	722
Total Expenditures	\$	9	\$	623	\$	105	\$	732
Net Position	\$	(53,352)	\$	(53,352)			\$	(53,352)

E-470 RESIDENTIAL AREA GID

RESOLUTION ADOPTING THE 2020 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE E-470 RESIDENTIAL AREA GENERAL IMPROVEMENT DISTRICT

RESOLUTION NO. ERAGID 2019-01

WHEREAS, the Board of Directors for the E-470 Residential Area General Improvement District (ERAGID) has received and reviewed the ERAGID annual budget for the fiscal year commencing January 1, 2020, and ending December 31, 2020;

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 21, 2019 with a continuation of the public hearing on November 4, 2019;

WHEREAS, the Budget as submitted sets forth the following estimated fiscal data for the year 2020:

Revenues & Fund Balance	\$732
Expenditure Requirements	\$732

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 2020 and \$732 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, 2020 through December 31, 2020.

BE IT FURTHER RESOLVED that a tax of 30.000 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 \$732 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, 2020, and ending December 31, 2020.

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, 2020, and ending December 31, 2020, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

General Improvement District Fund	30.000 mills
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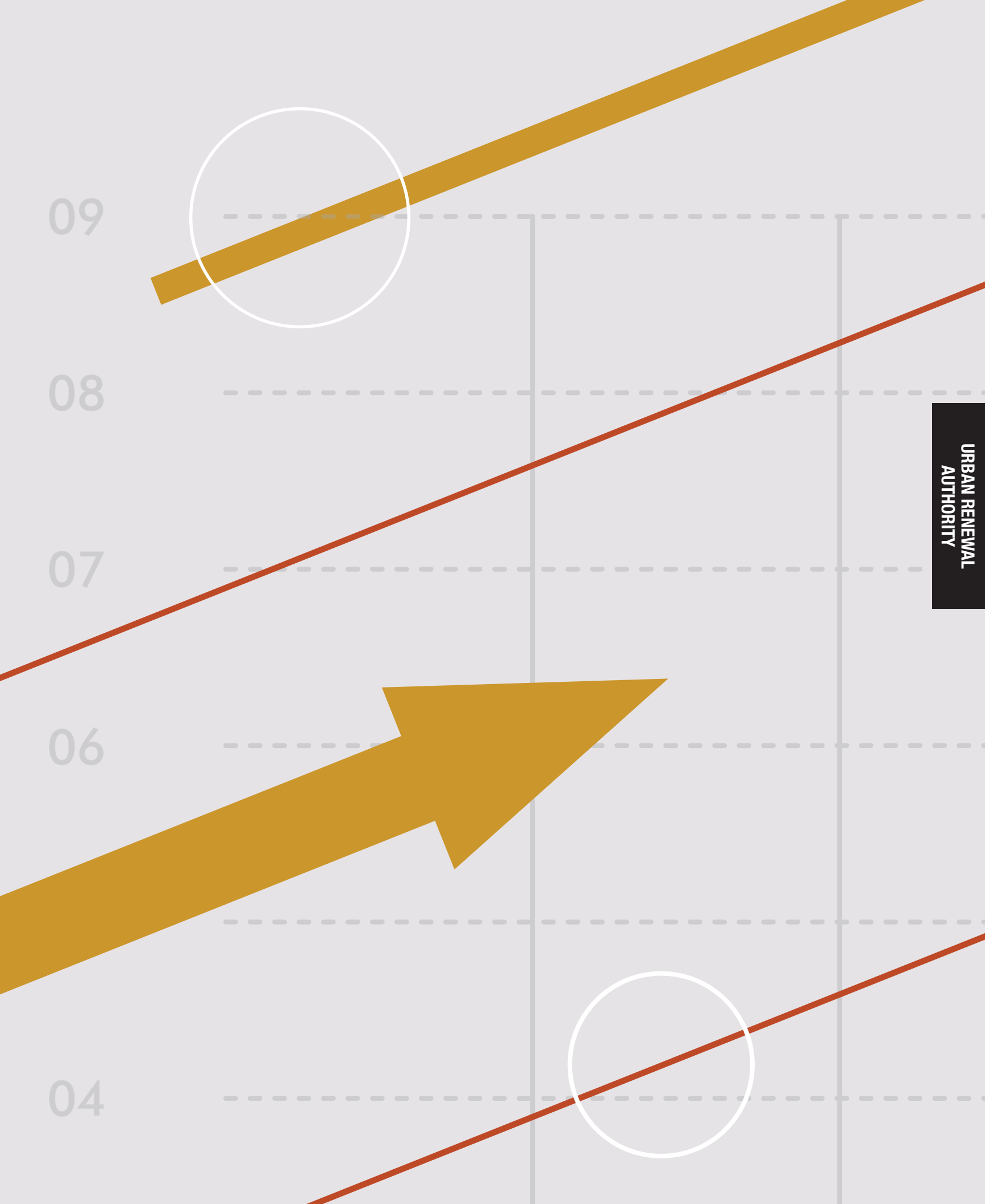
RESOLVED AND PASSED THIS 4TH DAY OF NOVEMBER 2019.

E-470 RESIDENTIAL AREA GENERAL IMPROVEMENT
DISTRICT

Sean Ford, Chairperson

ATTEST:

Laura J. Bauer, MMC, Secretary



URBAN RENEWAL
AUTHORITY

URBAN RENEWAL AUTHORITY



URBAN RENEWAL AUTHORITY

2020 ADOPTED BUDGET

October 21, 2019

Chairman and Members of the Board

Urban Renewal Authority of the City of Commerce City

SECTION 1: Introduction

The proposed budget beginning January 1, 2020 and ending on December 31, 2020 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 2020 proposed expenditures.

SECTION 2: Authority and District Details

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

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

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

URBAN RENEWAL AUTHORITY

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.

Section 3: The 2020 Budget Process

The proposed 2020 budget expenditures total \$1,089,706. URA revenues for 2020 are estimated at \$1,089,706.

The proposed budget is scheduled for public hearing on Monday, October 21, 2019 with a continuation of public hearing to November 4, 2019. Following the November 4th public hearing, the URA budget is scheduled for adoption. The URA does not have authorized staff.

Respectfully Submitted,

Sheryl L. Carstens, Treasurer to the Board

URBAN RENEWAL AUTHORITY

SUMMARY OF RESOURCES AND REQUIREMENT BY FUND

SUMMARY OF FINANCIALS 2020 BUDGET

Financial Sources	2020 Budget
Revenues	\$ 1,006,706
Transfer from	
General Fund	\$ 83,000
Total	\$ 1,089,706
Financial Uses	
Administrative Cost	\$ 544,500
Transfer to	
Debt Service	\$ 305,038
Fund Balance	\$ 240,168
Total	\$ 1,089,706

2020 BUDGET

	2018 Actual	2019 Adopted	As of 9/30/19	2020 Budget
Beginning Fund Balance	\$ 6,623,808	\$ 6,719,707		\$ 6,719,707
Revenues				
Earnings On Investments	\$ 37,884	\$ -	\$ 33,811	\$ -
Insurance Proceeds	\$ -	\$ -	\$ -	\$ -
Taxes Property	\$ 420,969	\$ 449,109	\$ 419,179	\$ 551,706
Agreement Revenue - KSE	\$ 256,732	\$ 407,595	\$ -	\$ 260,000
Agreement Revenue - General	\$ 318,909	\$ 268,244	\$ 142,886	\$ 195,000
Unclassified Revenue	\$ 1,940	\$ -	\$ -	\$ -
Transfers In	\$ 83,000	\$ 83,000	\$ -	\$ 83,000
Total Available Revenues	\$ 1,119,435	\$ 1,207,948	\$ 595,876	\$ 1,089,706
Expenditures				
Outside Services General	\$ 46,201	\$ -	\$ 50,799	\$ -
Outside Services MHGHP	\$ 44,063	\$ -	\$ 53,193	\$ -
Outside Services Derby Catalyst	\$ 51,127	\$ 83,000	\$ 13,348	\$ 83,000
Property Tax Collection Fees	\$ 6,315	\$ 5,000	\$ 6,288	\$ 6,500
Project Expense General	\$ 187,146	\$ 279,112	\$ -	\$ 195,000
MDA Expense General	\$ 256,732	\$ 391,727	\$ 96,995	\$ 260,000
Transfer to Fund Balance	\$ -	\$ -	\$ -	\$ 240,168
Transfer Out	\$ 431,951	\$ 449,109	\$ 449,109	\$ 305,038
Total Expenditures	\$ 1,023,536	\$ 1,207,948	\$ 669,732	\$ 1,089,706
Net Position	\$ 6,719,707	\$ 6,719,707		\$ 6,719,707

URBAN RENEWAL AUTHORITY

RESOLUTION ADOPTING THE 2020 BUDGET FOR THE URBAN RENEWAL AUTHORITY OF THE CITY OF COMMERCE CITY, COLORADO

RESOLUTION NO. URA 2019-01

WHEREAS, the Board of Commissioners for the Urban Renewal Authority of the City of Commerce City, Colorado has received and reviewed the URA annual budget for the fiscal year commencing January 1, 2020, and ending December 31, 2020;

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 21, 2019 with a continuation of the public hearing on November 4th, 2019;

WHEREAS, the budget as submitted sets forth the following estimated fiscal data for the year 2020:

Revenues & Fund Balance	\$1,089,706
Expenditure Requirements	\$1,089,706

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 2020 and \$1,089,706 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, 2020 through December 31, 2020.

RESOLVED AND PASSED THIS 4th DAY OF NOVEMBER 2019.

URBAN RENEWAL AUTHORITY OF THE CITY OF
COMMERCE CITY, COLORADO

Sean Ford, Chairperson

ATTEST:

Laura J. Bauer, MMC, Secretary



For additional information, visit c3gov.com/budget.

