

2016-17 Biennial Budget

.....

CITY OF COMMERCE CITY, COLORADO



CITY OF COMMERCE CITY

2016-2017 BIENNIAL BUDGET



BUDGET PREPARED BY:

SHERYL CARSTENS, DIRECTOR OF FINANCE

ARMANDO GUARDIOLA, CONTROLLER

MARK SMITH, BUDGET & PERFORMANCE ANALYST

JACQUELYN TRAMPER, APPLICATION ANALYST

TABLE OF CONTENTS

Budget Message	1
Budget Resolution	5
Organization	7
City council	7
City manager, leadership team	8
City council goals	9
Vision, mission & values	10
Organization chart	11
About the city	12
Fast facts.....	13
Budget Guide	14
Elements of document	14
Glossary.....	15
2016 Financial Summary	21
Summary of general fund financials, capital improvements and preservation plan fund	21
Summary of financial sources and financial uses by fund	22
Revenue summary	25
Chart: Revenue summary 2016	27
Chart: Summary of financial sources –general fund 2016	28
Chart: Summary of financial source capital improvement and preservation plan fund 2016	29
2016 revenue overview	30
Expenditure summary	33
Chart: Expenditure summary by fund 2016	34
Chart: Expenditure summary by type 2016.....	34
Chart: Summary of financial uses-general fund 2016.....	35
Chart: summary of financial uses-capital improvement and preservation plan 2016	36
2016 expenditures overview.....	37
Personnel	43
Human resource overview	43
2016 compensation and staffing overview	44
2017 Financial Summary	47
Summary of general fund financials & capital improvements and preservation plan	47
Summary of financial sources and financial uses by fund	48

TABLE OF CONTENTS

Summary of financial sources and financial uses by fund	49
Summary of financial sources and financial uses by fund	50
Revenue summary	51
Chart: Revenue summary 2017	53
Chart: summary of financial sources-general fund 2017	54
Chart: summary of financial sources capital improvement and preservation plan fund 2017	54
2017 revenue overview	55
Expenditure summary	58
Chart: Expenditure summary by fund 2017	59
Chart: Expenditures summary by type 2017	59
Chart: Summary of financial uses – general fund 2017	60
Chart: summary of financial uses –capital improvement and preservation plan fund 2017	61
2017 expenditure overview	62
General Fund	67
Administration.....	68
Legislative	71
Legal.....	73
City manager	76
City clerk.....	79
Economic development	82
Communications/intergovernmental	86
Human Resources	90
Administration.....	93
Risk management	97
Organizational development	99
Employee activity committee.....	99
Employee assisted housing.....	99
Finance	100
Financial planning & budgeting.....	103
Financial services	106
Tax.....	108
Municipal court	110
Internal services.....	112

TABLE OF CONTENTS

Community Development	113
Administration.....	116
Community planning.....	119
Building safety	122
Neighborhood services.....	125
Housing	128
Public Safety	130
Administration.....	133
Support operations.....	136
Patrol operations.....	140
Community justice	143
Emergency management	144
Public Works	148
Administration.....	151
Street & traffic maintenance	154
Snow & ice control.....	157
Street cleaning.....	159
Engineering	161
Refuse collection	164
Parks, Recreation & Golf	165
Administration.....	168
Parks Maintenance	171
Parks maintenance – 2K.....	175
Recreation programs	177
Outdoor leisure pool – 2K.....	188
Golf course maintenance.....	190
Golf course operations	193
Golf course restaurant	197
Community events.....	199
Internal Services Fund – Facilities Services	200
Administration.....	203
Internal Services Fund – Fleet Management	205
Administration.....	208

TABLE OF CONTENTS

Internal Services Fund – Information Technology	210
Administration.....	213
Operations services	216
Geographic information systems.....	219
Enterprise Fund Solid Waste Management	222
Other Funds	223
Police donation fund.....	223
Grants fund.....	224
Special Improvement Districts	225
Urban Renewal Authority fund.....	226
Chemical roundup fund.....	227
Conservation trust fund	228
Elected officials retirement fund	229
Capital Projects Fund	230
Commerce City capital improvement & preservation.....	230
Buffalo Run tributary drainage basin fund.....	231
CIPP fund	232
Future growth fund.....	233
Impact fee fund.....	234
Second Creek drainage basin fund	236
Third Creek drainage basin fund.....	237
Water rights acquisition fund	238
Appendix	239
2016-2017 budget & financial policies	239
Revenue policies	243
Expenditure policies	244
Taxpayer Bill of Rights	245
Reserves policy	245
Capital project fund.....	246
Impact fee fund.....	246
Water rights acquisition fund	247
Future growth fund.....	248
Solid waste management fund.....	248

TABLE OF CONTENTS

Debt & long-term financing policies.....	248
Cash management & investment policy.....	249
Risk management.....	251
Use of 2K funds for operations and maintenance.....	252
Bond debt series 2014.....	255
Bond debt series 2015.....	256
Bond debt series certificates of participation 2006.....	257
Northern Infrastructure GID Budget.....	258
E-470 Commercial Area GID Budget.....	265
E-470 Residential Area GID Budget.....	269



BUDGET MESSAGE

Honorable Mayor and Members of Council,

In accordance with the Charter, I am pleased to present the 2016-17 budget for the City of Commerce City.

Consistent with the city's vision and city council's policy direction, the biennial budget reflects the following goals:

- Balance the budget without using fund balances
- Take care of capital maintenance
- Attract and retain a high quality workforce
- Maintain levels of service

The city's administrative leadership team successfully contained costs this year while maintaining predictable levels of service and delivering the largest capital improvement program in our history. The 2016-17 biennial budget reflects normal revenue streams and does not include the use of any large, one-time tax payments to balance the budget.

BUDGET PROCESS

The 2016-17 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 biennial budget. The formal process began July 13, with an economic outlook and proposed budget overview, followed by my initial budget recommendation Aug. 3, 2015. Each department presented their budgets and 2016 capital projects requests throughout August, with the annual budget retreat occurring Aug. 24, 2015. The enclosed budget document reflects city council's input and direction.

NATIONAL, STATE AND REGIONAL ECONOMIC INDICATORS¹

According to the Metro Denver Economic Development Corporation, the United States has started on a new economic growth path. The nation's employment level in mid-2014 finally surpassed the pre-recession peak, representing a 76-month job recovery. Job gains have been widespread, with preliminary data suggesting that all states posted an average annual increase in employment from 2013 to 2014. Most analysts expect U.S. economic activity to strengthen in 2015 due to rising wages leading to increased consumer spending, improved home sales and new construction activity, and active business hiring. The employment growth rate is expected to increase from 1.9 percent in 2014 to 2 percent in 2015. Gross domestic product (GDP) will grow at a 3.1 percent pace in 2015, which is faster than the historic average, spurred by enhanced consumer spending and stronger business investment. As GDP and employment expand, the nation's unemployment rate will drop to 5.5 percent. Rising income and low levels of inflation bode well for the nation's housing markets, with expected increases in construction activity and home sales.

A big surprise in the latter part of 2014 was the rapid decline in the price of oil, which dropped from a monthly average price of \$106 per barrel in June 2014 to \$59 per barrel in December 2014. The resulting drop in gasoline prices means consumers have more money to spend on other goods, which is a plus for the U.S. economy as a whole.

¹ <http://www.metrodenver.org/d/m/561>

BUDGET MESSAGE

In addition to potentially rising interest rates, the greatest risks to U.S. economic growth are global economic conditions and social and political instability in the Middle East and Russia.

Colorado maintained its ranking as a top 10 state for employment growth during 2014 and its economy grew faster than all but four other states last year, according to the U.S. Bureau of Economic Analysis. The employment base is expected to reach 2.5 million workers in 2015, representing the addition of over 66,000 jobs. The natural resources and construction, leisure and hospitality, and professional and business services supersectors are expected to lead the state in employment growth through 2015. Despite the strong growth rate at the state level, employment growth has not been consistent across the state's regions.

Colorado's unemployment rate will steadily decline to levels below "full-employment," indicating an increasingly tight labor market. Personal income growth will accelerate in 2015 to 6.7 percent due to increasing wages, rising housing prices, and increased investment. Declining unemployment and rising personal income bode well for consumer spending in 2015. Retail trade sales increased by about 7.2 percent in 2014 as more confident consumers were encouraged to shop. A slightly slower 6 percent growth rate is expected in 2015 due to lower gasoline sales and more frugal spending patterns.

Over 60 percent of employment in Colorado is located in the seven-county Metro Denver region. Metro Denver job gains accelerated during 2014, finishing out the year stronger than expected with the addition of 46,200 jobs. An additional 45,000 jobs are expected to be added in 2015, representing a 3 percent growth rate. Metro Denver will experience particularly strong employment growth in the education and healthcare services, professional and business services, and leisure and hospitality supersectors.

Just as Metro Denver historically was known as a magnet for the baby boomers (born between 1946 and 1964), the region is now a choice location for the millennials (born between 1981 and 1997). Millennials are the largest population group in Metro Denver, numbering just over 730,200 in 2015. While the generation X (688,800 population) and baby boomers (681,100 population) dominate the labor force today, the millennials are making their mark on the workplace today and will represent the largest component of the labor force within 10 years. The unemployment rate in Metro Denver is expected to average about 4 percent in 2015, representing extremely tight labor market conditions.

With limited supply in the residential real estate market and above average population growth, home prices will continue to rise and construction activity will pick up. The median home price in Metro Denver increased 9.4 percent in 2014 to \$306,900 compared to the U.S. median of \$207,300, and prices are expected to rise another 6 percent in 2015. Residential building permits rose 5.7 percent between 2013 and 2014 as developers became more confident in the economy and demand continued to rise. An additional 18,800 housing units are anticipated in 2015.

THE COMMERCE CITY ECONOMY²

Commerce City is not immune from these influences. The Commerce City economy continued to expand across many indicators through the first half of 2015, with growth in employment, consumer activity, and the residential real estate market. The employment situation improved, with overall employment rising 4.4 percent between the fourth quarters of 2013 and 2014, representing the addition of 1,210 new jobs. The unemployment rate was 5.7 percent in the first quarter of 2015, a decline of 2.2 percentage points from the prior year's level.

² <http://commerce.legistar.com/gateway.aspx?M=F&ID=1df8f089-0f66-415d-b987-4557f03aa090.pdf>

BUDGET MESSAGE

Consumer activity in Commerce City rose in the third quarter of 2014, with total retail sales rising 7 percent compared with the prior quarter. Commerce City businesses collected an additional \$149 million in retail sales during the period. Consumer confidence in the Mountain Region increased 20.9 percent between the second quarters of 2014 and 2015. Home sales activity reported increasing trends between the second quarters of 2014 and 2015, with sales of single-family attached homes in Commerce City rising 55.6 percent and sales of single-family detached homes rising 9 percent. The average sales price improved in both the single-family attached (+12.1 percent) and single family detached markets (+11.9 percent) over-the-year. The apartment rental market continued to tighten during the first quarter of 2015 in Commerce City, with the vacancy rate falling 0.9 percentage points over-the-quarter to 3.1 percent. Three of the five commercial property types tracked in this report continued to record declining vacancy rates and three property types recorded increases in average lease rates.

Use tax revenues from housing construction have steadily increased from 2013-2015. The total number of building permits (all types) issued in June was 231, for a year to date total of 1,231. This figure surpasses permits issued in 2013 and 2014 by 27% and 10%, respectively. Staff projects that our 2015 total revenues will exceed those budgeted, a trend we also are seeing in the dedicated 1% sales and use tax for parks, recreation and road projects.

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 and regulatory demands. Continued growth in commercial and retail development is essential to reduce the pressure to increase expenditures faster than revenues will increase. Consequently, as we look to the future, we need to continually evaluate innovative means of providing the outstanding services our citizens and taxpayers 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. Our programmatic approach to capital improvement program budgets has resulted in monthly reporting on the voter-approved program and a virtual dashboard of project status to budget information that will be adopted citywide in 2016. Staff is committed to providing a quarterly financial update to city council, ensuring the City responds appropriately to changing economic conditions.

2016-17 BIENNIAL BUDGET

Commerce City's biennial budget document supports and sustains the goals of City Council. We continue to demonstrate the city is balancing the budget without using fund balances, taking care of capital maintenance, attracting and retaining a high quality workforce and maintaining levels of service. It provides the 2016 budget and the 2017 financial plan, 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 charts, graphs and tables, making it easier for the reader to follow the relationships between data, and interpret and understand financial information.

The 2016 balanced budget is in conformance with the City Charter and state budget laws. The total anticipated revenues from all sources in 2016 are \$81,914,496. The aggregate expenditures will be divided in 14 different funds, including \$54,699,470 to the general fund and \$14,449,516 to the capital improvement program fund.

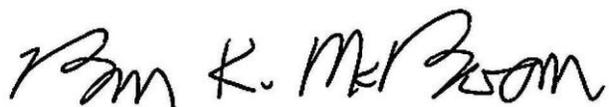
BUDGET MESSAGE

The City of Commerce City has a relatively diverse and conservative revenue structure. Total 2016 general revenues (excluding restricted impact fees) are projected to increase 6.7% to \$68,375,227 from estimated 2015 revenues of \$64,090,369. This increase is driven primarily by updated projections of sales and use tax revenue. Also new for the 2016 budget, there is an additional \$50,000 budgeted based on the anticipated fees to be collected for recreational marijuana retail and/or growing operations application review.

The City has cash reserves of \$13,568,058 which includes the 3% TABOR emergency reserve and the City's self-imposed operating and safeguard reserve policy. Commerce City is in a period of dynamic change, which will continue for the next fifteen to twenty years. During this period, Commerce City will face significant financial challenges if we are to maintain the current levels of service residents have come to expect.

In closing, thank you for allowing us to serve the Commerce City community. Every day, our dedicated employees are focused on achieving our vision of being a quality community for a lifetime, by committing to the relentless pursuit of excellence. We have made great strides this year to achieve that vision, from implementing a new procurement policy, creating a new strategic policing program, completing two of the five voter-approved capital projects, adopting new union contracts, expanding community engagement opportunities and establishing standards for consistent project management. Even this year's refreshed budget document – thanks to the leadership of Director of Finance Carstens and Controller Guardiola 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 2016, we will continue this focus, aligning our services with council goals and community expectations.

Sincerely,



City Manager Brian K. McBroom



BUDGET RESOLUTION

RESOLUTION

NO. 2015-36

ADOPTING THE BUDGET FOR THE CITY OF COMMERCE CITY, COLORADO FOR THE YEAR 2016 AND PROVIDING FOR 2015 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, 2016 and ending December 31, 2016; and

WHEREAS, the budget as submitted and amended set forth the following estimated fiscal data for the year 2016:

I. REVENUE AND FUND BALANCE

Anticipated Revenues from all sources	\$	81,914,496
TOTAL	\$	81,914,496

II. EXPENDITURE REQUIREMENTS

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

A. General Fund	\$	54,699,470
B. CIPP Fund		14,449,516
C. Impact Fee Fund		3,407,300
D. Second Creek Drainage Basin Fund		75,000
E. Buffalo Run Tributary Drainage		60,000
F. DFA 0053 Drainage		50,000
G. Third Creek Drainage Fund		1,000
H. Water Right Acquisition Fund		310,000
I. Sales Tax Bond Issues Fund		8,345,050
J. Police Donation Fund		10,000
K. Elected Officials Retirement Fund		44,160
L. Commerce City Housing Authority		60,000
M. Urban Renewal Authority Fund		378,000
N. Chemical Roundup Fund		25,000
	\$	81,914,496

WHEREAS, the assessed valuation of taxable property for the year 2015 in the City of Commerce City, as certified by the County Assessor of Adams County, Colorado is the sum of \$791,606,250.

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 2016, a copy of which is incorporated herein by reference, be and hereby is adopted for the City of Commerce City for the year 2016, and the estimated budget

BUDGET RESOLUTION

expenditure requirement of \$81,914,496 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, 2016, to pay the current expenses and to provide a reasonable fund balance at the close of the fiscal year ending December 31, 2016.

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 for the purpose of raising the sum of \$2,596,469 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, 2016, and ending December 31, 2016.

BE IT FURTHER RESOLVED that the ad valorem tax levy for the City of Commerce City, Colorado, for the fiscal year, commencing January 1, 2016, and ending December 31, 2016, 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
------------------------	------

RESOLVED AND PASSED this 2nd day of November, 2015.

CITY OF COMMERCE CITY, COLORADO

By _____

Sean Ford, Mayor

ATTEST:

Laura Bauer, City Clerk



ORGANIZATION

CITY COUNCIL OF COMMERCE CITY



Mayor Sean Ford



Mayor Pro Tem René
Bullock, At-Large



Councilman Jason
McEldowney, At-Large



Councilwoman Crystal
Elliott, At-Large



Councilman Steve
Douglas, At-Large



Councilman Andrew
Amador, Ward I



Councilman Rick Teter,
Ward II



Councilwoman Jadie
Carson, Ward III



Councilman Jim Benson,
Ward IV

ORGANIZATION

CITY MANAGER AND LEADERSHIP TEAM

BRIAN MCBROOM	CITY MANAGER
JAMES HAYES	DEPUTY CITY MANAGER
ROGER TINKLENBERG	ADMINISTRATIVE SERVICES OFFICER
TROY SMITH	CHIEF OF POLICE
SHERYL CARSTENS	DIRECTOR OF FINANCE
CHRIS CRAMER	DIRECTOR OF COMMUNITY DEVELOPMENT
CATHERINE BLAKEMAN	DIRECTOR OF HUMAN RESOURCES
DOUG HINDMAN	INTERIM DIRECTOR OF INFORMATION TECHNOLOGY
CAROLYN KEITH	DIRECTOR OF PARKS, RECREATION & GOLF
MARIA D'ANDREA	DIRECTOR OF PUBLIC WORKS
MICHELLE CLAYMORE	ECONOMIC DEVELOPMENT DIRECTOR
MICHELLE HALSTEAD	COMMUNICATIONS & GOVERNMENT AFFAIRS DIRECTOR
LAURA BAUER	CITY CLERK
BOB GEHLER	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 biannual 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.

- Develop a balanced and vibrant economy to improve socioeconomic status
- Ensure a financially-sound city government to maintain or improve levels of service
- Develop and maintain public infrastructure to improve community appearance and encourage private investment
- Preserve and nurture a quality community to improve resident health and safety
- Engage the public to encourage community involvement, communication and to build trust



ORGANIZATION

COMMERCE CITY VISION, MISSION AND VALUES

First created in the 2000s, city employees updated the city's mission and value statement to refine how the organization achieves being a quality community for a lifetime

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.

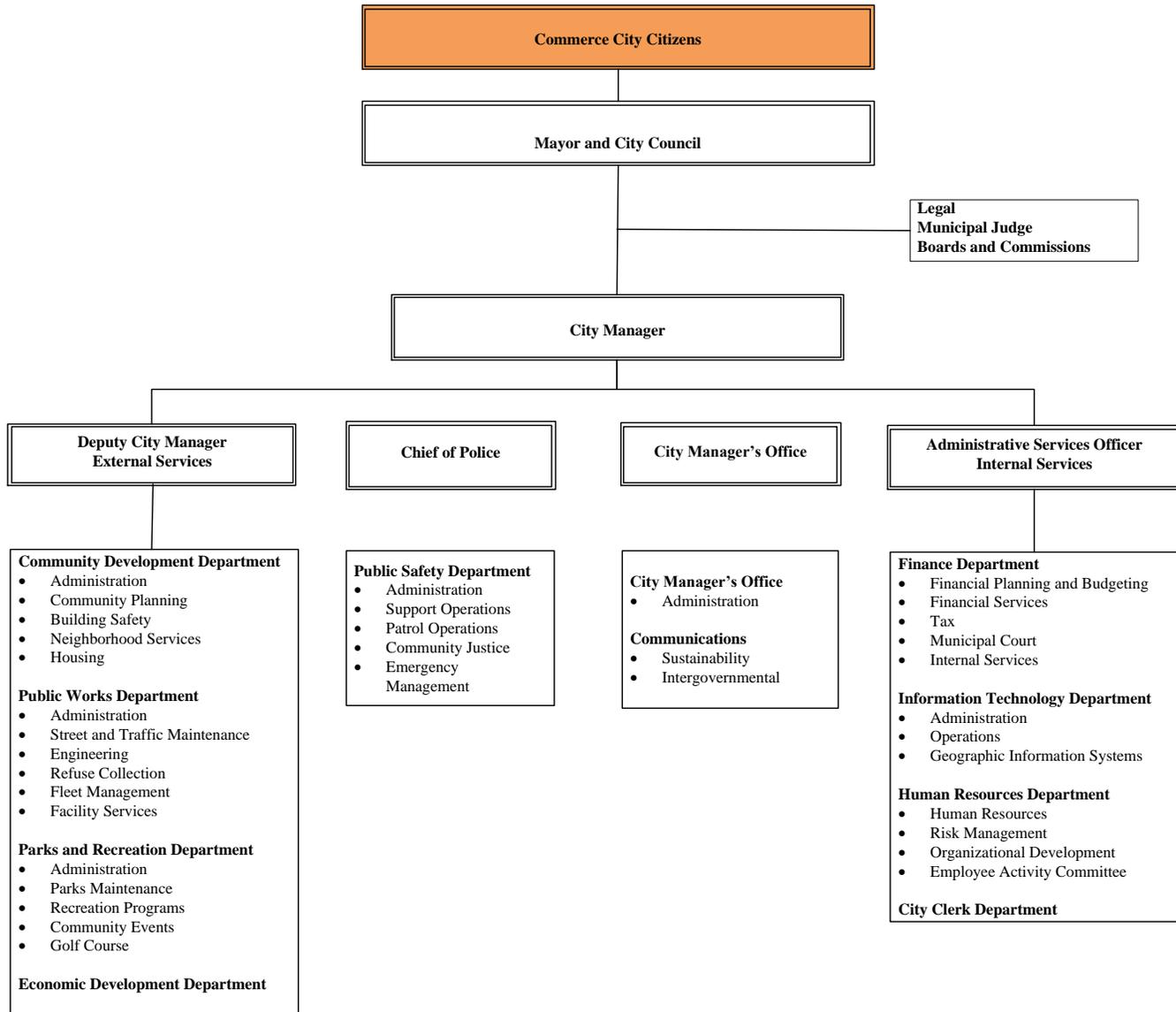
Excellence

We demonstrate excellence by:

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

ORGANIZATION

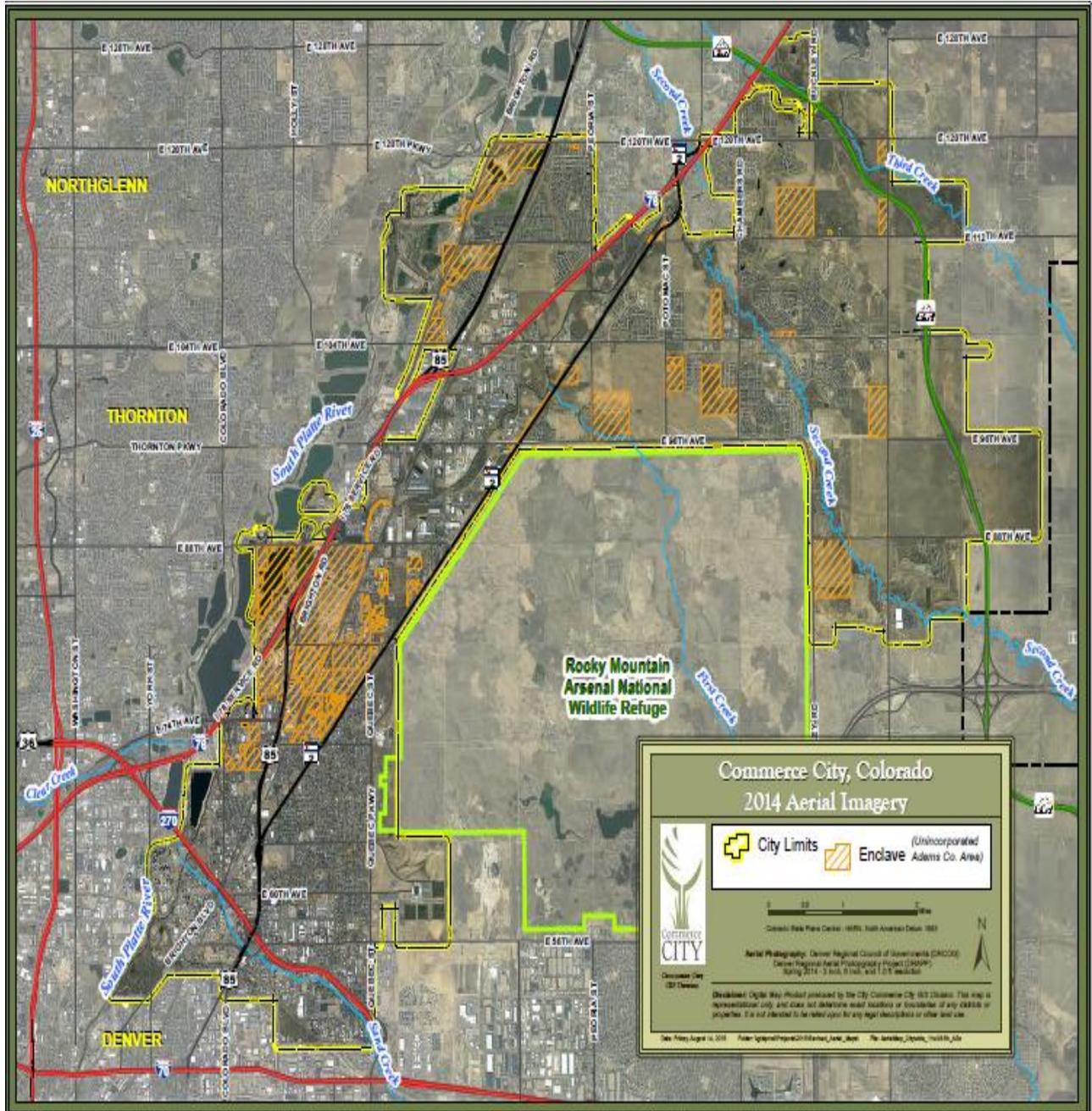
CITY ORGANIZATIONAL CHART



ORGANIZATION

ABOUT COMMERCE CITY

As the state's fourth-fastest growing community, 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, 700 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: 51,762³

Population at Build-Out: 180,000⁴

Size: 34.92 square miles; 61+ sq. mi at total build-out⁵

Incorporated: 1952 as Commerce Town, renamed in 1970

Demographics:

- 47 percent of population is Hispanic; half of that group is monolingual
- Young population; 76.6% of residents are families with children
- 76% homeownership rate
- Average median income rose 2/3 between 2000 – 2008 (highest increase in metro Denver area)



Business:

More than 1,600 businesses within 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



3 U.S. Census Bureau Annual Estimates of the Resident Population for Incorporated Places of 50,000 or More

4 Commerce City Comprehensive Plan, 2010

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



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.

2. Organizational Goals

The Organizational goals include the City Council Vision, Mission Statement and Organizational Values.

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 two years. 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 sales tax consultants, industry trends and major company forecasts. Property tax revenues are projected by the county and adjusted by staff based on known trends. 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 and 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.
- Materials and Supplies represents items purchased for repair and maintenance, operational activities such as books, uniforms and recreation supplies, and office supplies.

BUDGET GUIDE

- Services and Charges represents consulting and other professional services, contract repair and maintenance, utility charges, training and memberships, equipment rentals, insurance, employment services, 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 inter fund transfers and debt service.

7. Capital Project Funds

The Capital Project Funds section details capital projects for 2016-17. The City Council approves funding of Capital Improvements on a total project basis. The project may expend the funds over multiple years.

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,

BUDGET GUIDE

	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.
Biennial Budget	A plan of financial activity for a two-year period of time indicating all planned revenues and expenditures for the budget periods.
Bond	A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.
Budget	The City's operational and functional plan balancing expenditures for a fiscal year with the expected income or revenue for the fiscal year. A budget identifies the various programs, goals, objectives, standards of performance and, in some cases, operational data relating to the activities of the entity for that period.
Budget Message	A summary and general discussion of the proposed budget presented in writing by the city manager, the individual responsible for proposing the annual budget per the Charter.
Capital Expenditure	Outlay of significant value (\$50,000 or more) that results in the acquisition of or addition to a capital asset and the capital asset is property held or used for more than one year and typically more than five years.
Capital Improvement	A project that will add value or extend the life of a capital asset. It may include capital construction and capital maintenance projects that are non-recurring.
Capital 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 Poors Corporation to determine the city's fiscal integrity and set bond rates It includes a

BUDGET GUIDE

	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 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.
External Services Team	The External Services Team (EST) focuses on strategic issues regarding the external operations of the City including, but not limited to, development and transportation.
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

BUDGET GUIDE

	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.
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.
Internal Services Team	The Internal Services Team (IST) focuses on issues regarding the internal operations of the City including, but not limited to, finance, human resources and information technology.
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	An annual registration fee of \$1.50 is paid to the County by the owner of a motor vehicle,

BUDGET GUIDE

Registration Fees	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.
Official Statement (OS)	The Official Statement for a debt issue such as bonds or certificates of participation includes a maturity schedule for the debt instrument and the financial disclosures used by investors.
Open Space (OS)	Adams County Open Space funds are derived from a countywide sales tax. In 1999, Adams County voters adopted a sales tax dedicated to the purchase and maintenance of Open Space. The sales tax was approved at a rate of one-fifth of one percent of gross receipts effective January 1, 2000, for seven years. Thirty percent of the County's revenues are shared with the City based upon the amount collected within the city limits and are to be used for construction, acquisition, and maintenance of capital improvements relating to open space and/or recreation.
Operating Expenses	Operating expenses include: supplies and materials which, by their nature, are consumable, and have a useful lifetime of less than one year, or which, after usage, undergo an impairment of, or material change in, physical condition.
Pension Fund	A fund type sub-classification under trusts and agency funds used primarily to account for the activities of a government's employer-employee retirement system(s).
Personnel Services	Personnel services include: all salaries, wages and benefits, including the City's contribution to retirement plans.
Revolving Fund	A fund established for the financing of goods or services, using direct or indirect fees, through charge-backs.
Sales & Use Tax	A tax on all sales of tangible personal property sold at retail, or for specific taxable services and on the use, storage, distribution or consumption of tangible personal property or taxable services not previously subjected to a city sales tax.
Special Assessment	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
Statute	A written law enacted by the Colorado Legislature.
Tax Increment Financing (TIF)	Tax increment financing is a technique for financing a capital project from the stream of tax revenue generated by the project.
Taxes	Compulsory charges levied by a government, under its statutory or charter authority, for the purpose of financing services performed for the common benefit.
Taxpayer's Bill of Rights (TABOR)	Colorado voters passed the TABOR limit (Article X, Section 20 of the Colorado Constitution) in November 1992. The amendment restricts the City's total revenue growth to prior year revenue plus the Denver-Boulder Consumer Price Index, and a growth measure, which only includes new construction and annexed property. The amendment also requires each government to establish an emergency reserve of 3% of all non-exempt funds.
Trust Funds	Funds used to account for assets held by a government in a trustee capacity for individual, private organizations, other governments, and/or other funds.

BUDGET GUIDE

Urban Drainage and Flood Control District(UDFCD)	The Urban Drainage and Flood Control 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.
Victim Assistance Law Enforcement (VALE)	Victim Assistance and Law Enforcement grants provide financial support to agencies that develop programs to support victims of Federal crime under 42 U.S.C. Section 10603.
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.
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



2016 FINANCIAL SUMMARY

SUMMARY OF GENERAL FUND FINANCIALS, CAPITAL IMPROVEMENTS AND PRESERVATION PLAN-CIPP FUND

GENERAL FUND

GENERAL FUND REVENUES	68,375,227	ADMINISTRATION	4,134,290
		HUMAN RESOURCES	979,683
		FINANCE	12,914,216
		COMMUNITY DEVELOPMENT	3,148,933
		PUBLIC SAFETY	15,208,846
		PUBLIC WORKS	5,784,168
		REFUSE COLLECTION	1,676,322
		PARKS AND RECREATION	10,853,012
TRANSFERS FROM:		TRANSFERS TO:	
COURT SURCHARGE FUND BALANCE	140,000	COMMERCE CITY HOUSING AUTHORITY	60,000
CIPP FUND	40,000	ELECTED OFFICIALS RETIREMENT FUND	44,160
		SALES TAX BOND ISSUES FUND	2,958,551
		SALES TAX BOND ISSUES FUND - 2K	4,533,575
		CIPP FUND	1,200,530
		URA FUND (DERBY CATALYST PROGRAM)	83,000
		GENERAL FUND FUND BALANCE	891,384
		GENERAL FUND FUND BALANCE - 2K	3,517,557
		FLEET-2K VEHICLES	98,000
		2K CIPP TRANSFER	469,000
TOTAL FINANCIAL SOURCES	68,555,227	TOTAL FINANCIAL USES	68,555,227

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN - CIPP FUND

TRANSPORTATION TAX	900,000	SAND CREEK NATURAL RESOURCES DAMAGES	250,000
ADAMS COUNTY OPEN SPACE TAX	377,000	GENERAL PARK IMPROVEMENTS	150,000
CABLE SUBSCRIBER FEE (PEG)	33,000	ACSD 14 BALLFIELD IMPROVEMENTS	150,000
MISC GRANTS & AGREEMENTS	4,750,000	BUFFALO RUN IMPROVEMENTS	275,000
		BUFFALO RUN IRRIGATION AND DRAINAGE	55,000
		RTD STATION AREA IMPROVEMENTS	1,170,000
		TRANSPORTATION PLAN UPDATE	200,000
		PENA/TOWER ON RAMP	3,312,300
		INDUSTRIAL AREA TRANSPORTATION STUDY	700,000
		HISTORIC PRESERVATION PHASE III COMMUNITY SURVEY	40,000
		NORTHERN RANGE LOOP & CONNECTIONS	500,000
		IT TECHNOLOGY INFRASTRUCTURE PLAN	276,345
		RECREATION CENTER REROOF-2K	469,000
TRANSFERS FROM:		TRANSFERS TO:	
CONSERVATION TRUST FUND	515,000	FUND BALANCE CHANNEL 8 (PEG)	33,000
FUND BALANCE - TRANSPORTATION	899,495	FUND BALANCE - PROJECTS TO BE DETERMINED	6,828,871
FUND BALANCE CIPP	520,000	GENERAL FUND	40,000
FUND BALANCE ADCO OPEN SPACE T	28,000		
FUND BALANCE GENERAL FUND - 2K I	469,000		
FUND BALANCE GENERAL FUND	1,200,530		
FUND BALANCE IMPACT FEE FUND	2,652,300		
IMPACT FEE-PARKS/OPEN SPACE	400,000		
IMPACT FEE-ROAD	350,000		
INFORMATION TECHNOLOGY RETAIN	276,345		
SOLID WASTE MANAGEMENT FUND	550,000		
FUND BALANCE SOLID WASTE MAN/	528,846		
TOTAL FINANCIAL SOURCES	14,449,516	TOTAL FINANCIAL USES	14,449,516

2016 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCES AND FINANCIAL USES BY FUND

CONSERVATION TRUST FUND

REVENUES	415,000		
INVESTMENT EARNINGS	7,500		
TRANSFERS FROM:		TRANSFERS TO:	
FUND BALANCE	92,500	CIPP FUND	515,000
TOTAL FINANCIAL SOURCES	<u>515,000</u>	TOTAL FINANCIAL USES	<u>515,000</u>

IMPACT FEE FUND

IMPACT FEE REVENUES			
IMPACT FEES-PARKS/OPEN SPACE	400,000	RESTRICTED IMPACT-LANDSCAPE	5,000
IMPACT FEES-ROAD	350,000	RESTRICTED IMPACT-DRAINAGE	50,000
IMPACT FEES-LANDSCAPE	5,000		
IMPACT FEES-DRAINAGE	50,000		
TRANSFERS FROM:		TRANSFERS TO:	
FUND BALANCE - PARK IMPACT FEES	2,652,300	CIPP FUND	3,402,300
TOTAL FINANCIAL SOURCES	<u>3,457,300</u>	TOTAL FINANCIAL USES	<u>3,457,300</u>

SECOND CREEK DRAINAGE BASIN FUND

IMPACT FEE REVENUES		RESTRICTED IMPACT	
SECOND CREEK DRAINAGE BASIN	75,000	SECOND CREEK DRAINAGE BASIN	75,000
TOTAL FINANCIAL SOURCES	<u>75,000</u>	TOTAL FINANCIAL USES	<u>75,000</u>

BUFFALO RUN TRIBUTARY DRAINAGE FUND

IMPACT FEE REVENUES		RESTRICTED IMPACT	
BUFFALO RUN TRIBUTARY DRAINAGE	60,000	BUFFALO RUN TRIBUTARY DRAINAGE	60,000
TOTAL FINANCIAL SOURCES	<u>60,000</u>	TOTAL FINANCIAL USES	<u>60,000</u>

THIRD CREEK DRAINAGE BASIN FUND

IMPACT FEE REVENUES		RESTRICTED IMPACT	
THIRD CREEK DRAINAGE BASIN	1,000	THIRD CREEK DRAINAGE BASIN	1,000
TOTAL FINANCIAL SOURCES	<u>1,000</u>	TOTAL FINANCIAL USES	<u>1,000</u>

WATER RIGHTS ACQUISITION FUND

WATER ACQUISITION FEE	310,000	PROJECT EXPENSE	310,000
TOTAL FINANCIAL SOURCES	<u>310,000</u>	TOTAL FINANCIAL USES	<u>310,000</u>

2016 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCES AND FINANCIAL USES BY FUND

SALES TAX BOND ISSUES FUND

KSS REIMBURSEMENT	577,924		
TRANSFERS FROM:		2015 BOND ISSUE PRINCIPAL	1,730,000
GENERAL FUND	2,958,551	2015 BOND ISSUE INTEREST	2,081,475
GENERAL FUND - 2K	4,533,575	2014 BOND ISSUE PRINCIPAL - 2K	1,350,000
URBAN RENEWAL AUTHORITY	275,000	2014 BOND ISSUE INTEREST - 2K	3,183,575
TOTAL FINANCIAL SOURCES	8,345,050	TOTAL FINANCIAL USES	8,345,050

FINANCE AUTHORITY FUND

LEASE PAYMENT	2,006,669	2006 BOND ISSUE INTEREST	1,403,419
		2006 BOND ISSUE PRINCIPAL	600,000
		BANK SERVICE FEES	3,250
TOTAL FINANCIAL SOURCES	2,006,669	TOTAL FINANCIAL USES	2,006,669

INFORMATION TECHNOLOGY FUND

TRANSFER FROM:		GENERAL OPERATIONS	220,107
IT RETAINED EARNINGS	496,452	TRANSFERS TO:	
		CIPP FUND	276,345
TOTAL FINANCIAL SOURCES	496,452	TOTAL FINANCIAL USES	496,452

POLICE DONATION FUND

REVENUES	10,000	EXPLORER PROGRAM	10,000
TOTAL FINANCIAL SOURCES	10,000	TOTAL FINANCIAL USES	10,000

ELECTED OFFICIALS RETIREMENT FUND

TRANSFERS FROM:		COUNCIL RETIREMENT FUND	44,160
GENERAL FUND	44,160	TOTAL FINANCIAL USES	44,160
TOTAL FINANCIAL SOURCES	44,160		

COMMERCE CITY HOUSING AUTHORITY

TRANSFERS FROM:		HOUSING ADMINISTRATION	60,000
GENERAL FUND	60,000	TOTAL FINANCIAL USES	60,000
TOTAL FINANCIAL SOURCES	60,000		

2016 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCES AND FINANCIAL USES BY FUND

URBAN RENEWAL AUTHORITY FUND

REVENUES	275,000	PROJECT EXPENSE	103,000
INVESTMENT EARNINGS	20,000		
TRANSFER FROM: GENERAL FUND	83,000	TRANSFER TO: SALES TAX BOND ISSUES FUND	275,000
TOTAL FINANCIAL SOURCES	<u>378,000</u>	TOTAL FINANCIAL USES	<u>378,000</u>

CHEMICAL ROUNDUP FUND

REVENUES	25,000	CHEMICAL ROUNDUP EXPENSE	25,000
TOTAL FINANCIAL SOURCES	<u>25,000</u>	TOTAL FINANCIAL USES	<u>25,000</u>

SOLID WASTE MANAGEMENT FUND

REVENUES	550,000	TRANSFERS TO: CIPP FUND	1,078,846
TRANSFER FROM: SOLID WASTE MANAGEMENT FUND (FU	528,846		
TOTAL FINANCIAL SOURCES	<u>1,078,846</u>	TOTAL FINANCIAL USES	<u>1,078,846</u>

FACILITY SERVICES FUND

TRANSFER FROM: FACILITIES RETAINED EARNINGS	70,400	TRANSFERS TO: FACILITIES CAPITAL OUTLAY	70,400
TOTAL FINANCIAL SOURCES	<u>70,400</u>	TOTAL FINANCIAL USES	<u>70,400</u>

FLEET MANAGEMENT FUND

TRANSFER FROM: GENERAL FUND-2K	98,000	TRANSFERS TO: FLEET CAPITAL OUTLAY	98,000
TOTAL FINANCIAL SOURCES	<u>98,000</u>	TOTAL FINANCIAL USES	<u>98,000</u>

2016 FINANCIAL SUMMARY

REVENUE SUMMARY

ACTUAL RECEIPTS 2014	BUDGETED RECEIPTS 2015	RECEIPTS AS OF 9/30/2015	PROJECTED RECEIPTS 2015	SOURCE	ESTIMATED RECEIPTS 2016
GENERAL FUND					
** TAXES **					
2,408,644	2,488,184	2,297,882	2,488,184	GENERAL PROPERTY TAX	2,596,469
194,262	150,000	122,068	150,000	OWNERSHIP TAX	200,673
8,585	11,500	5,592	11,500	VEHICLE TRANSFER TAX	8,868
2,893,110	2,800,000	1,803,997	2,800,000	FRANCHISE TAX	2,935,601
16,204	12,000	12,141	16,148	ACCOMODATIONS TAX	16,739
38,722,052	39,276,802	27,169,797	39,276,802	SALES AND USE TAX	40,193,490
10,206,202	9,000,000	6,075,663	9,000,000	SALES AND USE TAX - 1%	10,206,202
** LICENSES AND PERMITS **					
45,027	49,783	37,929	49,783	LIQUOR	47,279
26,880	32,090	8,850	32,090	OCCUPATION	27,767
79,627	70,000	35,338	70,000	CONTRACTORS	82,000
900,764	975,000	643,794	975,000	BUILDING PERMITS	930,489
365,955	255,000	422,541	561,980	EXCAVATING PERMITS	378,031
873	1,200	24,040	31,973	OTHER	50,904
** INTERGOVERNMENTAL **					
498,074	465,000	464,865	465,000	ROAD AND BRIDGE TAX	514,511
101,412	98,000	58,869	98,000	CIGARETTE TAX	101,790
1,545,690	1,500,000	905,470	1,500,000	HIGHWAY USERS TAX	1,572,724
185,035	168,000	115,905	168,000	MOTOR VEHICLE REGISTRATIONS	190,468
** CHARGES FOR SERVICES **					
55,511	51,500	63,341	84,244	ZONING	61,500
257,853	230,000	162,083	230,000	PLAN CHECKS	266,362
107,261	111,000	88,916	111,000	DOCKET FEES	110,801
189,994	206,910	175,171	206,910	COURT SURCHARGE	196,264
67,409	72,949	61,843	72,949	FUEL SURCHARGE	69,633
82,743	70,000	33,256	70,000	HOUSING AUTHORITY REVENUE	84,078
19,313	15,000	16,933	22,521	SPECIAL DUTY ASSIGNMENT	19,313
7,275	17,500	6,775	17,500	EMPLOYEE ACTIVITY COMMITTEE	7,515
177,656	155,000	81,967	155,000	WEED REMOVAL FEES	183,519
15,922	14,500	18,265	24,292	PASSPORTS	28,000
42,252	35,000	31,332	35,000	TOWING ADM FEES	42,252
182,846	265,000	13,232	265,000	REIMBURSED BY OTHERS	390,552
0	30,000	0	30,000	REIMBURSED BY OTHERS - CITY NEWS	0
73,500	71,000	37,312	71,000	NMTF REIMBURSEMENT	75,925
118,941	200,000	96,551	200,000	REIMBURSEMENTS - SCHOOL DISTRICT	122,866
874,746	819,601	659,005	819,601	ACTIVITY FUND	838,303
0	155,930	187,733	249,684	OUTDOOR POOL - 2K	155,930
2,485,327	2,372,400	2,190,672	2,372,400	GOLF COURSE	2,575,998
196,650	24,540	98,426	130,907	OTHER	23,800

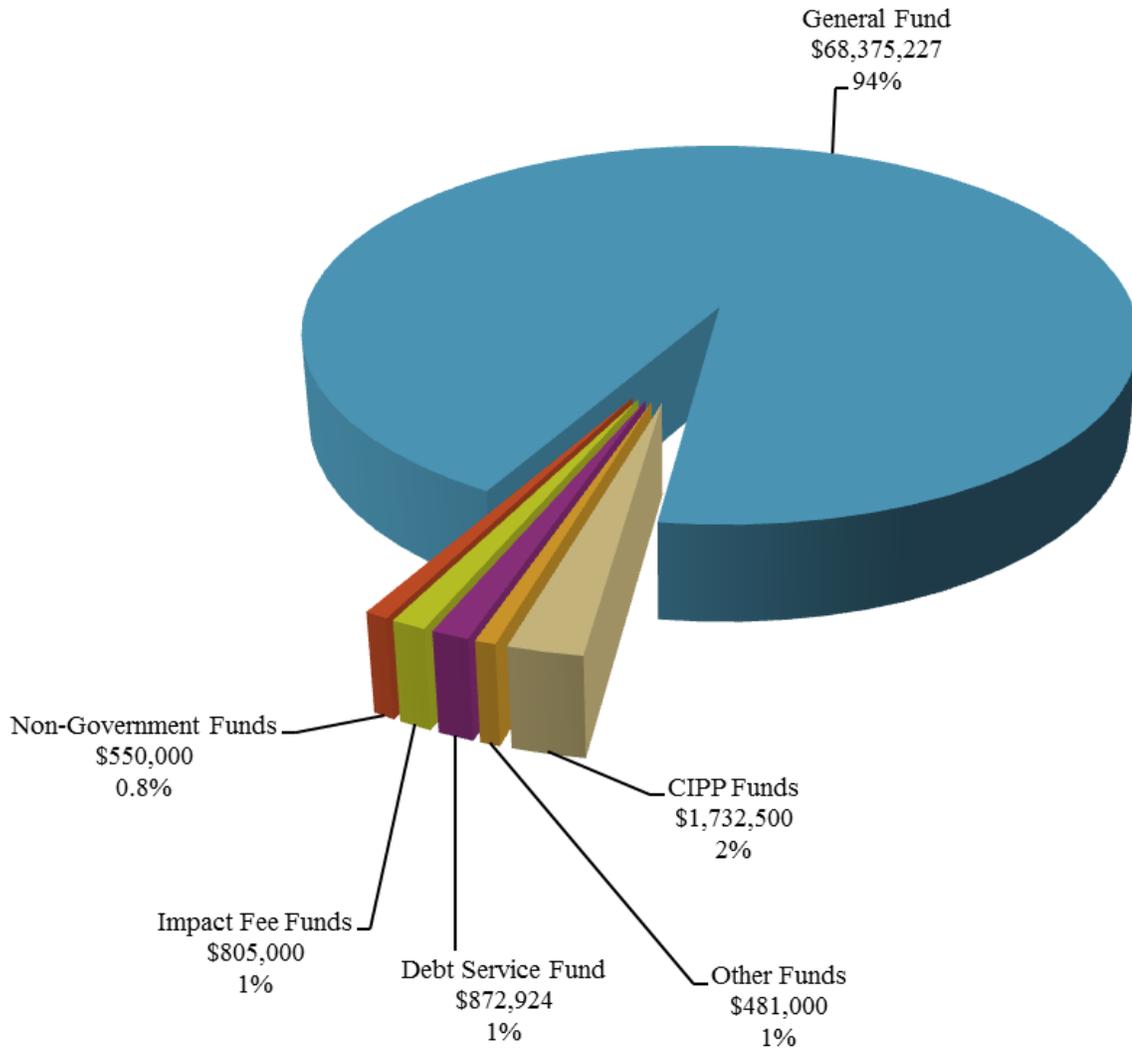
2016 FINANCIAL SUMMARY

REVENUE SUMMARY

ACTUAL RECEIPTS 2014	BUDGETED RECEIPTS 2015	RECEIPTS AS OF 9/30/2015	PROJECTED RECEIPTS 2015	SOURCE	ESTIMATED RECEIPTS 2016
				** FINES AND FORFEITS **	
647,161	694,895	590,604	694,895	MUNICIPAL COURT	668,804
31,380	30,000	18,602	30,000	DUI FINES	32,415
9,489	9,335	6,020	9,335	BOND FEES	9,802
386,309	440,000	246,786	440,000	PHOTO RED LIGHT ENFORCEMENT	399,058
519	250	461	613	OTHER	250
				** MISCELLANEOUS **	
1,370,950	420,000	273,426	420,000	INVESTMENT EARNINGS	1,416,191
350,267	225,000	255,247	339,479	UNCLASSIFIED REVENUE	541,741
391,666	500	59,145	78,663	OTHER	350
250	0	146	194	LOAN INTEREST	0
<u>66,341,584</u>	<u>64,090,369</u>	<u>45,677,988</u>	<u>64,875,646</u>	TOTAL GENERAL REVENUES	<u>68,375,227</u>
				OTHER FUNDS	
379,610	300,000	392,171	521,588	PARK & REC CIP FUND/OPEN SPACE	377,000
462,624	407,500	247,584	407,500	CONSERVATION TRUST FUND	422,500
1,019,788	850,000	630,623	850,000	TRANSPORTATION TAX	900,000
26,837	10,000	12,439	16,544	POLICE DONATION FUND	10,000
328,037	284,713	280,388	284,713	URBAN RENEWAL AUTHORITY FUND	295,000
617,964	592,111	614,445	817,212	KSS DEBT REIMBURSEMENT	577,924
31,724	33,000	8,026	33,000	CABLE SUBSCRIBER FEES (PEG)	33,000
35,916	25,000	2,384	25,000	CHEMICAL ROUNDUP FUND	25,000
425,079	450,000	182,528	450,000	IMPACT FEE FUND - PARKS	400,000
744,586	350,000	326,905	350,000	IMPACT FEE FUND - ROAD	350,000
8,416	5,000	3,073	5,000	IMPACT FEE FUND - LANDSCAPE	5,000
109,344	35,000	47,598	63,306	IMPACT FEE FUND - DFA 0053 DRAINAGE	50,000
539,800	305,000	316,017	420,303	WATER ACQUISITION FUND	310,000
142,096	80,000	24,513	80,000	SECOND CREEK DRAINAGE BASIN FUND	75,000
68,630	30,000	61,053	81,200	BR TRIBUTARY DRAIN BASIN FUND	60,000
1,412	1,000	288	1,000	THIRD CREEK	1,000
<u>4,941,862</u>	<u>3,758,324</u>	<u>3,150,036</u>	<u>4,406,365</u>	TOTAL OTHER FUNDS	<u>3,891,424</u>
<u>71,283,446</u>	<u>67,848,693</u>	<u>48,828,024</u>	<u>69,282,012</u>	TOTAL GOVERNMENT FUNDS	<u>72,266,651</u>
				ENTERPRISE FUNDS	
365,397	700,000	281,207	700,000	SOLID WASTE MANAGEMENT FUND	550,000
<u>365,397</u>	<u>700,000</u>	<u>281,207</u>	<u>700,000</u>	TOTAL ENTERPRISE FUNDS	<u>550,000</u>
<u>71,648,843</u>	<u>68,548,693</u>	<u>49,109,231</u>	<u>69,982,012</u>	GRAND TOTAL GOVERNMENT FUNDS AND ENTERPRISE FUNDS	<u>72,816,651</u>

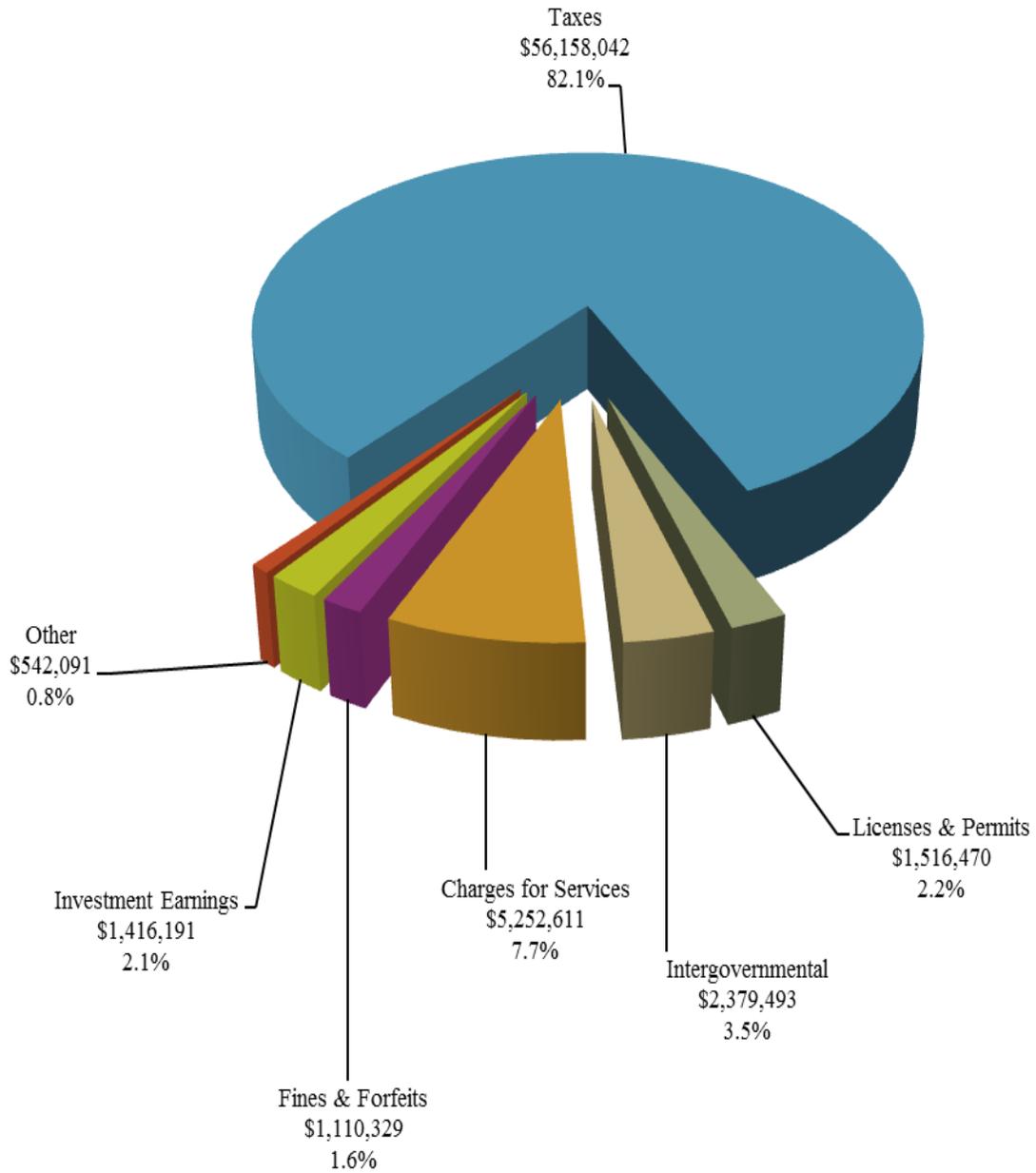
2016 FINANCIAL SUMMARY

REVENUE SUMMARY 2016



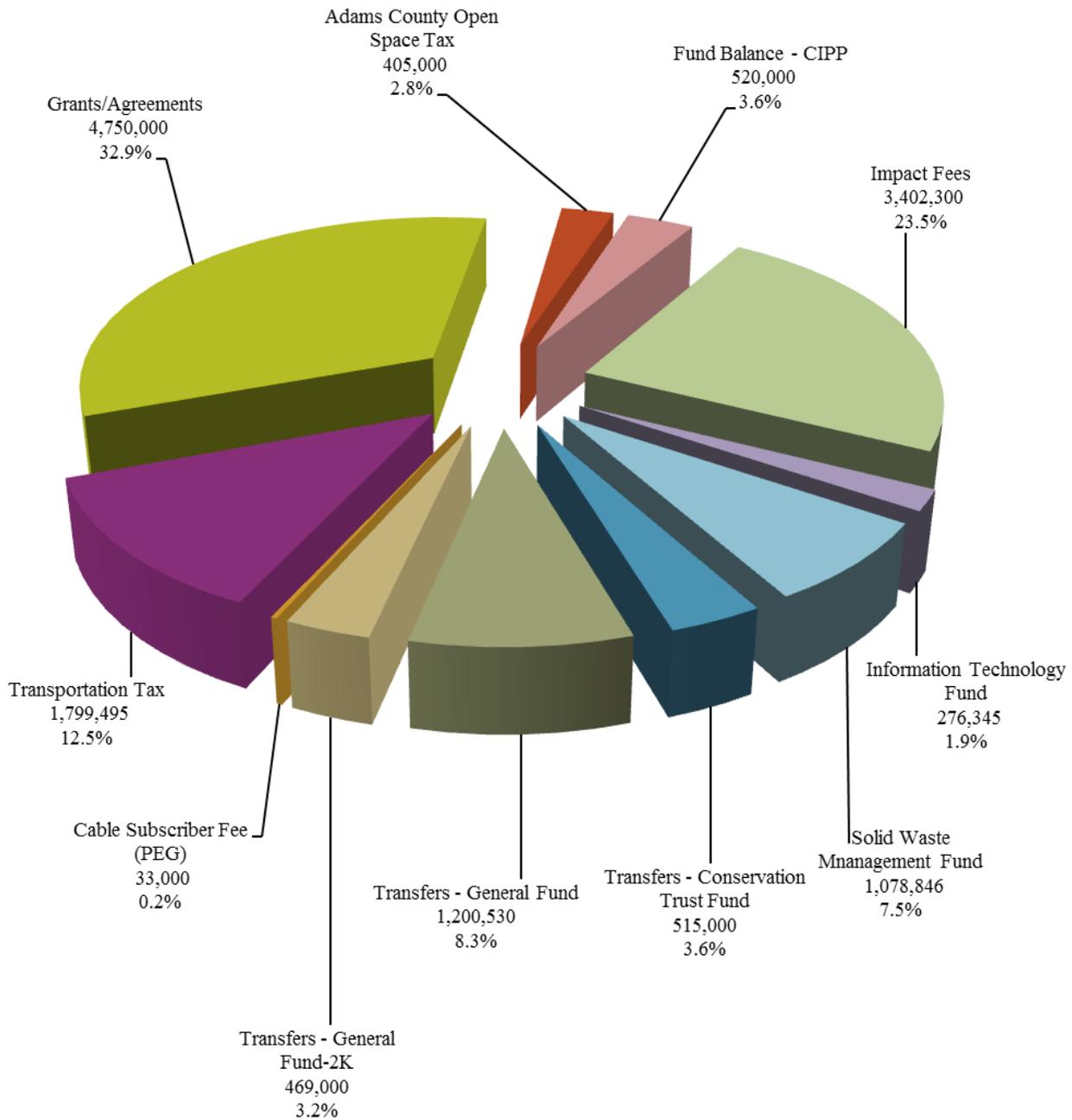
2016 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCES – GENERAL FUND 2016



2016 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCE CAPITAL IMPROVEMENT AND PRESERVATION PLAN CIPP FUND 2016



2016 FINANCIAL SUMMARY

2016 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 2016 general revenues (excluding restricted impact fees) are projected to increase 6.7% to \$68,375,227 from estimated 2015 revenues of \$64,090,369. This increase is driven primarily by updated projections of sales and use tax revenue. Also new for the 2016 budget, there is an additional \$50,000 budgeted based on the anticipated fees to be collected for recreational marijuana retail and/or growing operations application review. 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 31, 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. For fiscal year 2015 property tax revenue was estimated to be \$2,488,184 based on an estimated assessed valuation of \$758,592,683. The 2016 budget includes projected property tax revenues of \$2,596,469 based on an estimated assessed valuation of \$791,606,250.

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 2016 budget are projected at \$930,489; reflecting a projected decrease of 4.6% from the 2015 budget to bring it more in line with current construction activity.

Other Permit and Construction Fees

The City assesses other fees with respect to new residential and commercial construction. The 2016 budget includes Plan Check fees of \$266,362.

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 2016 are projected to increase 4.3% over 2015 budgeted revenues to \$50,399,692. Sales and use tax revenues now flow into the General Fund. A large transfer of \$7,492,126 goes to the 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.

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

2016 FINANCIAL SUMMARY

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 \$2,935,601 in the 2016 budget.

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. Estimated total revenues for the 2016 budget are \$1,487,027.

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 \$1,572,724 in the 2016 budget.

Excavating Permits

Excavation permit fee revenues are received from various contractors performing excavation activities within the City's various right-of-ways. The 2016 budget increased to \$378,031. 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 \$190,468 in motor vehicle fees for 2016.

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 slightly to \$838,303.

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 be \$155,930 for 2016.

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 2016 at \$2,575,998.

Conservation Trust Proceeds

The Conservation Trust Fund is primarily funded with 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

2016 FINANCIAL SUMMARY

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 \$422,500 in 2016. In 2016, we propose to use \$515,000 of estimated Conservation Funds available for restoration and remediation efforts at Sand Creek and for Buffalo Run course enhancements, including irrigation and drainage improvements.

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 2016 the Second Creek Drainage Basin Impact Fee is estimated to provide \$75,000 in revenues, the Buffalo Run Tributary Drainage fee is estimated to provide \$60,000 in revenues, the Third Creek Drainage Basin is estimated to provide \$1,000 in revenues, and the DFA053 Drainage Basin is estimated to provide \$50,000 in revenues. The 2016 budget includes a Pena/Tower on ramp project, a Tower Road Drainage project, and a Northern Range Loop and Connections project.

Future Growth Fund

Previously, the City Council directed that two points of the 4.5% use tax on new construction occurring north of 88th Avenue be transferred to the Future Growth Fund for future capital projects. Council will need to provide policy direction regarding what the City will do for 2016 going forward.

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 \$310,000 in 2016.

2016 FINANCIAL SUMMARY

EXPENDITURE SUMMARY

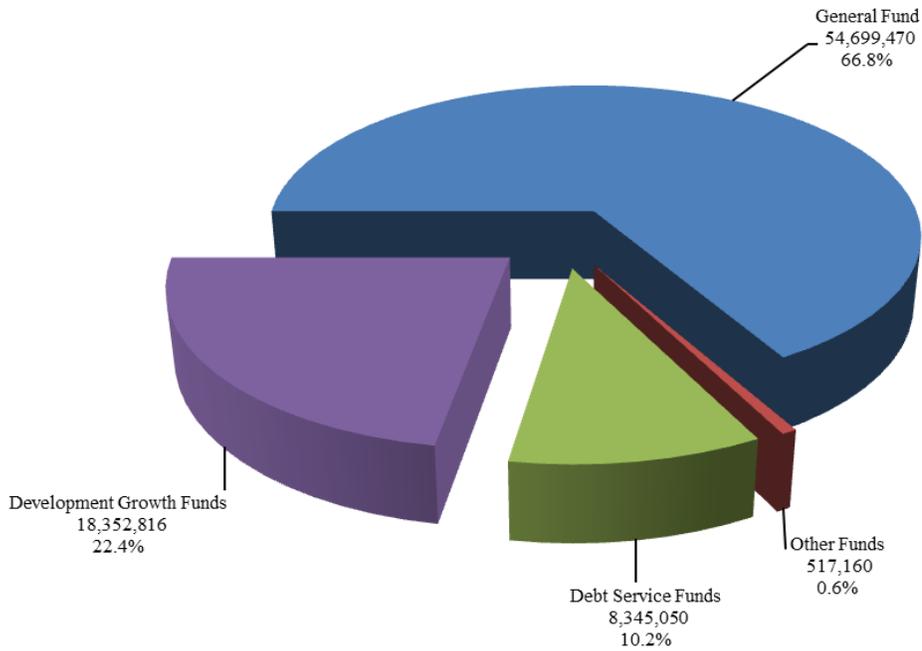
	PERSONNEL SERVICES		MATERIAL AND SUPPLIES	OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL
	SALARIES	BENEFITS				
ADMINISTRATION	2,085,475	297,145	21,850	1,729,820		4,134,290
HUMAN RESOURCES	494,496	67,141	9,550	408,496		979,683
FINANCE	2,795,252	5,154,509	45,440	4,919,015		12,914,216
COMMUNITY DEVELOPMENT	1,877,921	250,954	43,275	976,783		3,148,933
PUBLIC SAFETY	9,277,953	1,271,363	564,584	4,094,946		15,208,846
PUBLIC WORKS	2,365,451	321,603	393,300	2,703,814		5,784,168
REFUSE COLLECTION				1,676,322		1,676,322
PARKS AND RECREATION	5,470,819	588,595	1,409,680	3,219,933	163,985	10,853,012
ELECTED OFFICIALS RETIREMENT FUND				44,160		44,160
COMMERCE CITY HOUSING AUTHORITY				60,000		60,000
POLICE DONATION FUND				10,000		10,000
URBAN RENEWAL AUTHORITY FUND				378,000		378,000
SALES TAX BOND ISSUES FUND				8,345,050		8,345,050
CHEMICAL ROUNDUP FUND				25,000		25,000
IMPACT FEE FUND				3,407,300		3,407,300
WATER RIGHTS ACQUISITION FUND				310,000		310,000
CIPP FUND				14,449,516		14,449,516
SECOND CREEK DRAINAGE BASIN FUND				75,000		75,000
DFA 0053 DRAINAGE				50,000		50,000
THIRD CREEK DRAINAGE FUND				1,000		1,000
BUFFALO RUN TRIBUTARY DRAINAGE				60,000		60,000
TOTAL	24,367,367	7,951,310	2,487,679	46,944,155	163,985	81,914,496

NOTE:

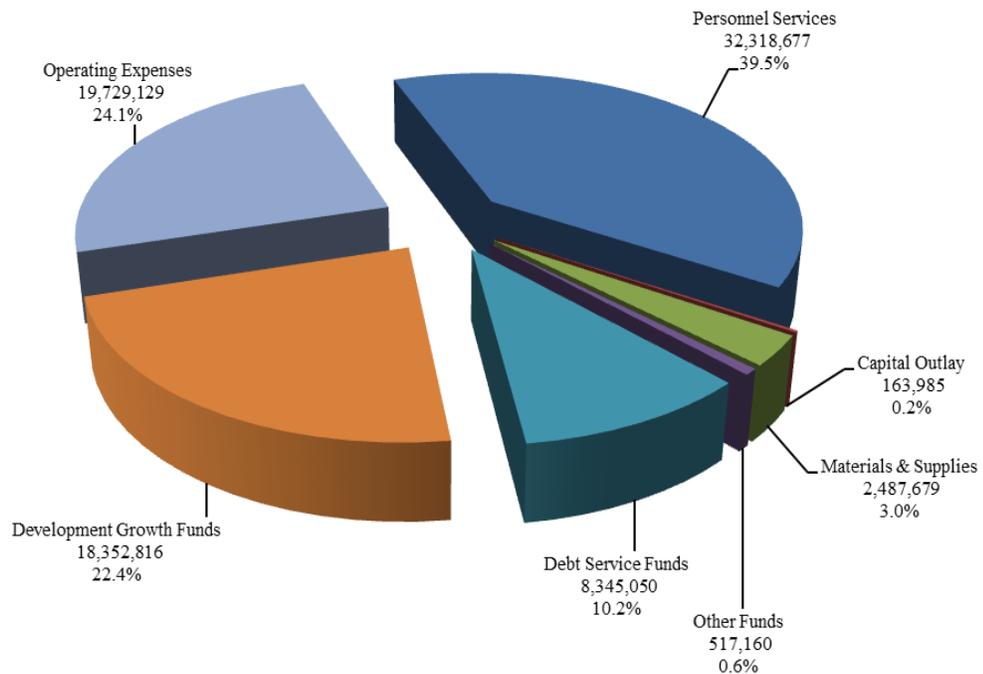
- EXCLUDES FINANCE AUTHORITY FUND
- EXCLUDES SOLID WASTE MANAGEMENT FUND
- INCLUDES INTERNAL SERVICE FUNDS ALLOCATION

2016 FINANCIAL SUMMARY

EXPENDITURE SUMMARY BY FUND 2016

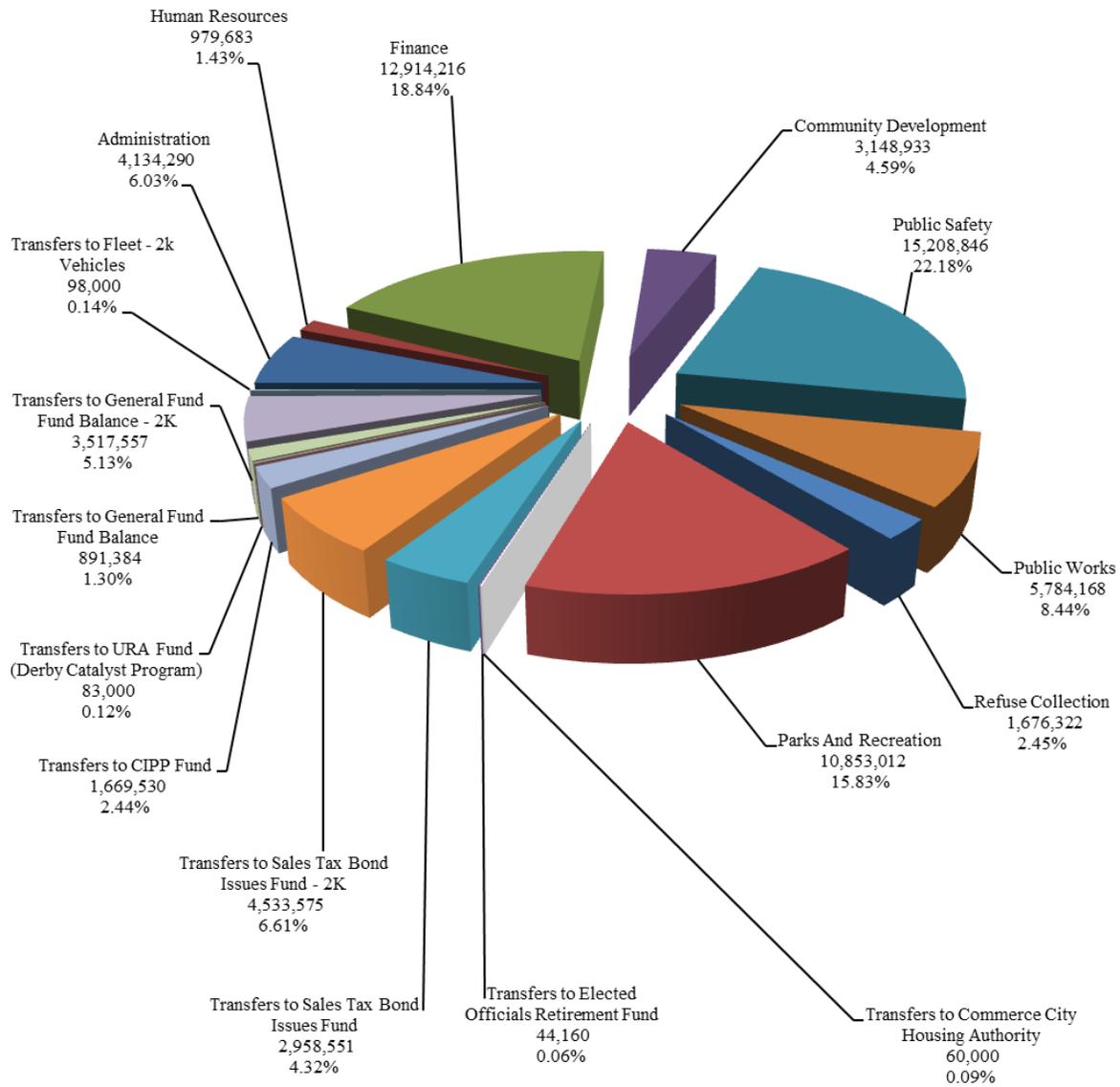


EXPENDITURE SUMMARY BY TYPE 2016



2016 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL USES-GENERAL FUND 2016



2016 FINANCIAL SUMMARY

2016 EXPENDITURES OVERVIEW

Planned expenditures for the 2016 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 \$81,914,496.

The majority of program operating budgets reflect an increase from the 2015 budget.

DEPARTMENTAL OPERATING BUDGETS

Outlined below is a brief discussion of the 2016 departmental budgets.

Administration

Administration consists of seven programs with a combined 2016 budget of \$4,134,290 representing an increase from the 2015 budget. The programs comprising administration are as follows:

- **Legislative.** The budget for legislative activities is \$539,395 representing a 4.7% decrease from 2015 budgeted expenditures. This budget continues to provide financial support for scholarships, agencies and non-profit organizations that directly benefit City residents.
- **Legal.** 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 District, Urban Renewal Authority and the Commerce City Housing Authority are billed separately and are not included within this budget.
 - City Attorney – the 2016 City Attorney budget increased to \$510,379 compared to the 2015 budget of \$466,358.
 - Legal Services – the 2016 legal services budget decreased slightly to \$220,575.
- **City Manager's Office.** The City Manager's Office is composed of four programs.
 - City Manager. The budget for the City Manager increased 15.1% to \$1,028,351 compared to the 2015 budget of \$893,318. The increase is partly due to the addition of a part-time Youth and Family Services position, and a Boy's and Girl's Club maintenance line item.
 - City Clerk. The City Clerk budget increased 2.9% to \$281,777 compared to the 2015 budget of \$273,880.
 - Economic Development. The Economic Development budget increased by 7.7% to \$522,321 from \$484,934 in 2015.
 - Communications. The Communications budget increased 4.4% to \$1,031,492 from \$987,659 in 2015.

Human Resources

The Human Resources Department consists of four divisions with a combined budget of \$979,683 representing an increase of 3% from the \$951,124 in 2015.

- **Human Resources.** The Human Resources budget increased to \$801,645 compared to the \$799,266 budgeted in 2015.
- **Organizational Development.** The Organizational Development training budget remained at \$42,000 for 2016.

2016 FINANCIAL SUMMARY

- Risk Management. The Risk Management budget increased to \$118,538 compared to the \$92,358 budgeted in 2015. This increase is due to the implementation of a Safety Incentive Program and a City Wide Safety Slogan.
- Employee Activity Committee. The 2016 budget remained flat at \$17,500 compared to 2015. These expenses are associated with the projects produced from this committee.

Finance

Finance includes five programs with a combined 2016 budget of \$12,914,216 representing a 4.1% increase from the 2015 budget of \$12,404,211. The five programs comprising Finance are as follows:

- Financial Planning and Budgeting. This program has decreased 24% to \$404,446 from \$532,106 in 2015 due to division reorganization efforts.
- Financial Services. The Financial Services budget has increased by 2.7% to \$1,791,776. The 2015 Financial Services budget was \$1,743,401.
- Tax. The budget increased 5.6% to \$1,121,909 compared to the \$1,061,980 in 2015.
- Judicial. The City's Municipal Court budget decreased 1.5% to \$599,761 from \$608,853 in 2015. This budget provides funding for the administration and operation of the City's Municipal Court, contracting for the supervision of the Community Services Youth Offender program, prosecuting attorney compensation and jury trials.
- Internal Services. Internal Services provides the insurance coverage for all City operations and contains budget appropriations for other city-wide expenditures as well. Internal Services increased 6.3% to \$8,996,324 from \$8,457,871 in 2015, due to budgeted costs in Health Insurance, Workers' Compensation and general insurance premiums, as well as centralizing cell phone maintenance and service to this division. Other services and activities include:

Health and Dental Insurance	Life Insurance and Disability Insurance
Unemployment Insurance	General Leave
Employee Assistance Program	Retiree Health Insurance Trust
Section 125 Flex Administration	Workers' Compensation
CIRSA Liability Insurance	Bi-lingual Reward Program
City Postage Costs	Central Office Copier Lease/Supplies
Property Tax Rebate Program	Armored Car Service

Community Development

Community Development consists of five programs. The department's 2016 budget increased 9.7% to \$3,148,933 compared to \$2,871,361 in 2015.

- Administration. The Administration budget increased 23.5% to \$519,877 from \$420,908 in 2015. The increase is due to two administrative positions being moved from Neighborhood Services.
- Community Planning. The budget increased 23.6% to \$662,990 compared to \$536,335 in 2015. The increase is due to the addition of two projects that were previously budgeted in the CIPP fund. The projects include the RTD Route 73 Extension and the Bordering Neighborhood Plan. There was also an increase for an RTD Grant match.
- Building Safety. The Building Safety budget increased 7% to \$1,052,726 from \$983,373. The increase is due to an increase in building safety related outside services.

2016 FINANCIAL SUMMARY

- Neighborhood Services. The Neighborhood Services budget has decreased by 15.1% to \$712,607 compared to the \$839,788 in 2015. The decrease is mainly due to two administrative positions being moved to Community Development Administration.
- Housing. The Housing program budget increased to \$200,733 from \$90,957 in 2015. The increase is due to the addition of an Affordable Housing Assessment and a half time Housing Authority position for 2016. Housing provides the staffing to administer the various housing grant programs on behalf of the Commerce City Housing Authority. The Housing Authority reimburses the City for these costs.

Public Safety

The Public Safety Department is organized into five programs. The Public Safety departmental budget for 2016 remained relatively flat at \$15,208,846 compared to \$15,190,066 in 2015.

- Administration. The 2016 Administration budget increased 14.9% to \$1,364,140 from \$1,186,784 in 2015. The increase is driven by the addition of a Police Body Camera program approved for 2016, as well as the establishment of a Citizen Advisory Committee.
- Support Operations. The 2016 budget decreased 6.1% to \$5,104,981 compared to the \$5,435,474 in 2015. The decrease is due to changes in staff.
- Patrol Operations. The 2016 Patrol Operations budget increased 1% to \$8,174,525 from \$8,091,843 in 2015.
- Community Justice. The 2016 Community Justice budget increased 19.2% to \$355,399 from \$298,271 in 2015. The increase is due to full-year personnel costs budgeted partially in 2015.
- Emergency Management. The 2016 Emergency Management budget increased 18.1% to \$209,801 from \$177,694 in 2015. The budget increase is primarily due to the addition of Personal Protection Equipment and for Court Panic Alarm Buttons.

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

The department is composed of six individual programs including Administration, Street and Traffic Maintenance, Snow and Ice Control, Street Cleaning, Refuse Collection (trash and rubbish removal), and Engineering (civil and traffic engineering). The 2016 Public Works Department budget decreased to \$7,460,490 from \$7,795,167 in 2015.

- Administration. The Administration budget increased 3.0% to \$457,488 from \$444,090 in 2015.
- Street and Traffic Maintenance. The budget increased by 1.6% to \$2,184,866 from \$2,152,083 in 2015.
- Snow and Ice Control. The budget increased by 9.4% to \$353,832 from \$323,398 in 2015 due to increased costs of snow removal materials.
- Street Cleaning. The budget increased by 4.7% to \$485,154 from \$463,253 in 2015 primarily due to an increase in vehicle allocations.
- Refuse Collection. The budget decreased by 22.1% to \$1,676,322 from \$2,153,122 in 2015. The decrease is due to the contract not being finalized until after the adoption of the 2015 Budget. The 2016 Budget ties to the anticipated costs reflected in the contract.
- Engineering. The budget increased by 1.9% to \$2,302,828 from \$2,258,501 in 2015.

2016 FINANCIAL SUMMARY

Parks and Recreation

The department consists of Administration, Parks Maintenance Administration, Recreation Activities, Golf, and Community Events. The combined 2016 budget increased 11.3% to \$10,853,012 compared to \$9,748,710 in 2015.

- Administration. The Administration budget increased 3.4% to \$1,319,792 compared to \$1,276,640 in 2015. The increase is due to salary adjustments and benefits.
- Parks Maintenance Administration. The Parks Maintenance Administration budget increased 4.4% to \$3,090,212 compared to \$2,958,654 in 2015. The increase is due to an additional increase for part-time hourly wage adjustments, and for the integration of the tree replacement program into the operating budget that was previously budgeted in the CIPP fund.
- Fronterra Park Maintenance. This budget increased to \$379,641 compared to \$172,638 in 2015. 2016 is the first year that Fronterra Park has been budgeted for a full year.
- Recreation Activities. Recreation Activities includes the youth, adult and senior activities. The budget increased 7.2% to \$2,548,987 compared to \$2,378,475 in 2015. This is due primarily to increases in part-time staff salary.
- Outdoor Leisure Pool. This budget increased to \$645,359 compared to \$296,541 in 2015. 2016 is the first year that the Outdoor Leisure Pool has been budgeted for a full year.
- Golf Course Activities. Golf Activities includes the operations, maintenance, and restaurant. The 2016 budget is \$2,723,288 as compared to \$2,520,029. This increase is primarily due to increases in personnel costs related to the restaurant and additional food and beverage operating supplies to meet increased sales forecasts.
- Community Events. The Community Events budget remained flat at \$145,733 for 2016.

INTERNAL SERVICE FUNDS

Fleet Management

The primary function of the Fleet Management Internal Service Fund is to provide for the replacement, maintenance and repairs of all City owned vehicles. As funds are available, it may also provide for the addition of equipment or vehicles to the fleet. The fund is under the administration of the Public Works Department. The 2016 budget increased 26% to \$5,285,838 from \$4,193,994 of which \$2,239,000 is allocated to equipment and vehicle replacements, and \$3,046,838 allocated to garage operations, including vehicle depreciation.

Based upon a fixed formula, depreciation schedules and a 7% inflationary factor, the fleet management budget is charged back to the appropriate user department, which is to provide for a 100% cost recovery back to the Fleet Management Fund. Current policy provides for the replacement of police patrol vehicles on a three-year rotation schedule.

Information Technology

The primary function of the Information Technology Internal Service Fund is to provide City-wide telephone maintenance and equipment, computer services, software and capital needs. The primary objective of this fund is to provide leadership in the use of technology and to plan, develop, support and maintain the information services and technologies. Each user department is charged for computer and telecommunication services, software and equipment. The IT Strategic Plan now guides the development of this operation.

The 2016 budget increased 2% to \$2,745,509 from the 2015 budgeted expenditures of \$2,691,813. The increase is due to an increase in application software allocations.

2016 FINANCIAL SUMMARY

Facility Services

The 2016 budget decreased 20.3% to \$1,755,846 compared to \$2,203,500 in 2015. The decrease is primarily due to a decrease in capital outlay for a vehicle wash facility at the MSC building that occurred in 2015. The program provides maintenance and custodial services for the Municipal Services Center, Recreation Center, Golf Course, Civic Center, and all utilities for City buildings.

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, the City Council approves funding for this fund based on the City's five year Capital Budget. 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 2016 budget at the budget retreat, and did not make a final decision at that time. A proposed list is included in the 2016 budget.

Future Growth Fund

The Future Growth Fund accounts for the two points of the 4.5% use tax paid when building permits are issued on all new construction north of 88th Avenue. This is set aside as revenue for the Future Growth Fund for constructing public infrastructure in the North Range. The money is transferred at the end of the year as part of a restatement of revenues. The total revenues are budgeted to cover reimbursement payments to developers or special metropolitan districts for their cost of constructing certain public improvements. Based upon Council approval, no additional transfers of sales and use tax money are to be made to the Future Growth Fund from 2005 through 2015 so that the funds can be used for the debt service payments on the \$64 million bond issue. We will need to seek direction on how to progress for 2016 and outgoing years.

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.

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,

2016 FINANCIAL SUMMARY

staff support and overhead and other costs related to solid waste disposal sites and facilities. The Council considered the 2016 proposed budget at the budget retreat. The total is included in the 2016 budget.



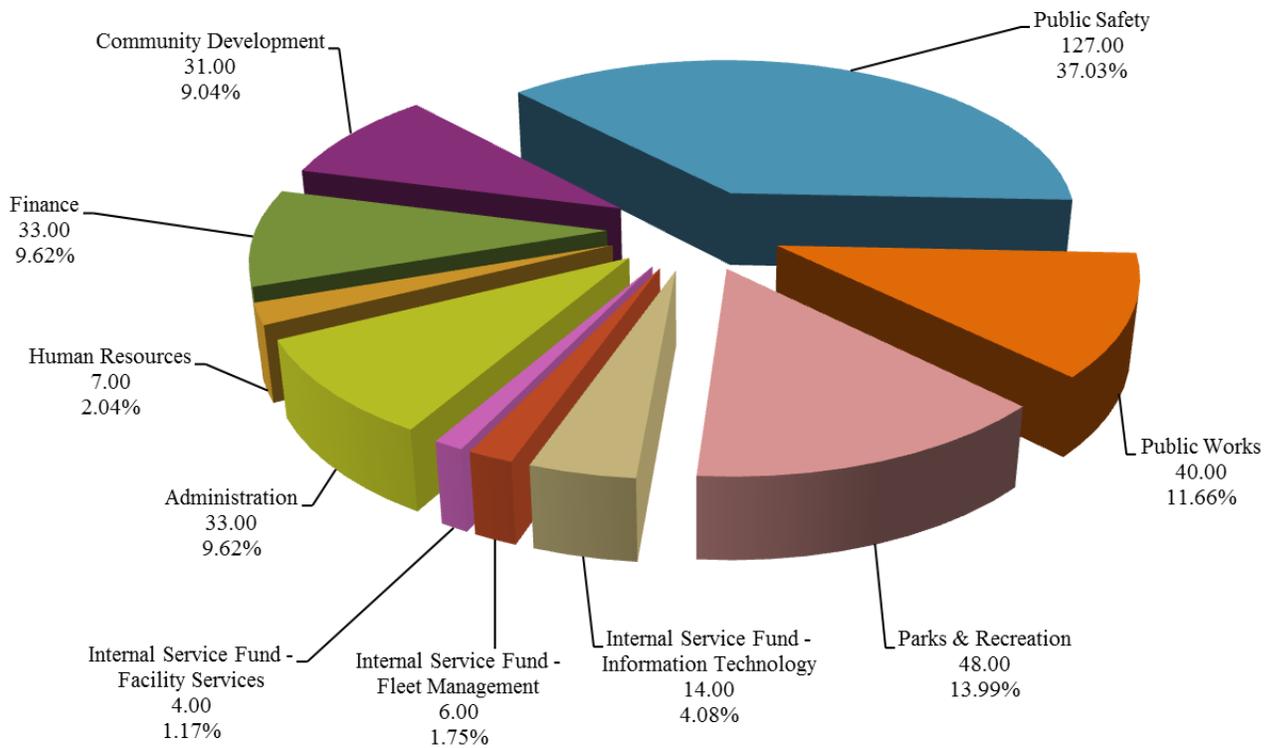


PERSONNEL

HUMAN RESOURCE OVERVIEW

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
Administration	31.00	32.00	32.00	32.00
Human Resources	7.00	7.00	7.00	7.00
Finance	32.00	32.00	32.00	32.00
Community Development	30.00	31.00	31.00	31.00
Public Safety	129.50	128.50	129.00	129.00
Public Works	42.00	39.00	40.00	40.00
Parks & Recreation	42.00	45.00	48.00	48.00
Internal Service Fund - Information Technology	15.00	14.00	14.00	14.00
Internal Service Fund - Fleet Management	6.00	6.00	6.00	6.00
Internal Service Fund - Facility Services	4.00	4.00	4.00	4.00
Total FTEs	338.50	338.50	343.00	343.00

2016 HUMAN RESOURCES OVERVIEW



PERSONNEL

2016 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 provides its employees with a total compensation package including both pay and benefits. We attempt to make our total compensation comparable, within our ability to pay, to those found in governmental and private sector organizations in the Denver Metro area. We base rewards on the achievement and support of our stated mission, values, and goals.

The City uses widely recognized surveys to establish the competitive level of compensation for our positions. The midpoint of each pay grade is established by using average salaries paid in the market. The City uses private and public sector job matches. The City also evaluates available dollars to provide any increases in salary.

The 2016 compensation plan is formatted to adhere to the union's two year 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%
- Level 3 – 2.75%
- Level 4 – 3.25%
- Level 5 (highest) 3.5 – 5.5%, at management discretion

COMPENSATION PLAN

Provisions of the revised compensation plan concept include the following:

General information

Prior to the beginning of each calendar year, the City conducts a survey using a variety of factors to determine the market comparisons of positions in the various pay grades and evaluate if market would warrant an adjustment to a pay grade. Such market information and factors may include, but not be limited to:

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

After analysis is completed, adjustments would be calculated for each pay grade and recommendations are given to management.

Performance Evaluation System

Employees receive performance reviews and merit increases, if appropriate, 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. In 2016, the City will be defining and utilizing a 5-point rating scale.

PERSONNEL

Pay Families

- **General Pay Family:** General pay scale is grades G200-G900. G100 was deleted. Positions are typically FLSA nonexempt; eligible for overtime, positions that perform operational duties. Employees in the general pay family may be eligible for an increase based upon the annual performance evaluation rating conducted by the appropriate supervisor. This is also the pay family where the majority of the AFSCME contract employee's positions are reflected.
- **Professional Pay Family:** Professional pay scale is grades R100-R700. Positions typically interpret policy, are FLSA exempt, require advance knowledge in their field, FLSA supervisor by definition and/or require some technical expertise.
- **Executive Pay Family:** Executive pay scale is grades E100-E500. Positions typically are Department Directors and Division Managers or report to a Department Director, manage a budget function, are FLSA exempt, responsible for performance evaluations, develop policy for approval, have a significant level of decision making and independent judgment and authority and have the ability or authority to place the City in a high liability situation.
- **Police Department:** The Police Department staff covered by the collective bargaining agreement between the City of Commerce City and Fraternal Order of Police, Lodge 19. The contract agreement is from January 1, 2015 to December 31, 2016. On April 1, 2016 the City will survey the cities as established by the contract for their minimum and maximum pay rates in the jobs classifications as specified by the contract.

Fringe Benefit Program

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

Outlined below are the major components of the City's fringe benefits program and their impact on the 2016 Budget:

- **Health Insurance.** The City conducted a request for proposal (RFP) for the 2016 medical provider. The City Manager, Human Resources Department, and Employee Benefits Committee have implemented a change in medical provider insurance from Kaiser Permanente to United Healthcare (UHC) effective January 1, 2016. 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. As in past years, the health insurance rates are established in accordance with FOP and AFSCME contracts.
- **Dental Insurance.** The City continues to offer dental insurance for 2016. The City conducted an RFP in 2014 and decided to stay with Delta Dental as the insurance provider. 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

PERSONNEL

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.
- **Workers' Compensation.** The City's Workers' Compensation premium for 2016 is projected to increase; however the amount is unknown at this time. Increases are based on the increase in payroll, increases in higher-rated job classes (especially police officers and maintenance workers), and the worker's compensation claims filed.
- **Employee Assisted Housing Program.** The Employee Assisted Housing Program is a popular program. The program provides financial assistance to employees of up to \$10,000 in down payment assistance or closing costs for homes purchased in Commerce City. The employee receives a loan from the City, which is "forgiven" over 6 to 10 years of continued employment with the City. This program will continue for 2016.
- **Employee Computer Loan Program.** The City will continue to provide an employee home computer purchase program for 2016. The purpose of the program is to increase computer literacy for all employees, resulting in higher use of technology and added productivity.



2017 FINANCIAL SUMMARY

SUMMARY OF GENERAL FUND FINANCIALS & CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

GENERAL FUND

GENERAL FUND REVENUES	70,236,443	ADMINISTRATION	4,261,921
		HUMAN RESOURCES	992,487
		FINANCE	13,163,570
		COMMUNITY DEVELOPMENT	3,090,729
		PUBLIC SAFETY	15,752,972
		PUBLIC WORKS	6,033,907
		REFUSE COLLECTION	1,743,375
		PARKS AND RECREATION	11,089,165
TRANSFERS FROM:		TRANSFERS TO:	
		COMMERCE CITY HOUSING AUTHORITY	60,000
		ELECTED OFFICIALS RETIREMENT FUND	44,160
		SALES TAX BOND ISSUES FUND	2,954,651
		SALES TAX BOND ISSUES FUND - 2K	4,534,575
		URA FUND (DERBY CATALYST PROGRAM)	83,000
		GENERAL FUND FUND BALANCE	1,978,890
		GENERAL FUND FUND BALANCE - 2K	4,453,041
TOTAL FINANCIAL SOURCES	<u>70,236,443</u>	TOTAL FINANCIAL USES	<u>70,236,443</u>

CAPITAL IMPROVEMENTS AND PRESERVATION PLAN - CIPP FUND

TRANSPORTATION TAX	950,000	PROJECTS TO BE DETERMINED	1,797,500
ADAMS COUNTY OPEN SPACE TAX	377,000		
CABLE SUBSCRIBER FEE (PEG)	33,000		
TRANSFERS FROM:			
CONSERVATION TRUST FUND	437,500		
TOTAL FINANCIAL SOURCES	<u>1,797,500</u>	TOTAL FINANCIAL USES	<u>1,797,500</u>

2017 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCES AND FINANCIAL USES BY FUND

CONSERVATION TRUST FUND

REVENUES	430,000	TRANSFERS TO:	
INVESTMENT EARNINGS	7,500	CIPP FUND	437,500
TOTAL FINANCIAL SOURCES	437,500	TOTAL FINANCIAL USES	437,500

IMPACT FEE FUND

IMPACT FEE REVENUES			
IMPACT FEES-PARKS/OPEN SPACE	400,000	RESTRICTED IMPACT-PARKS/OPEN SPACE	400,000
IMPACT FEES-ROAD	400,000	RESTRICTED IMPACT-ROAD	400,000
IMPACT FEES-LANDSCAPE	5,000	RESTRICTED IMPACT-LANDSCAPE	5,000
IMPACT FEES-DRAINAGE	55,000	RESTRICTED IMPACT-DRAINAGE	55,000
TOTAL FINANCIAL SOURCES	860,000	TOTAL FINANCIAL USES	860,000

SECOND CREEK DRAINAGE BASIN FUND

IMPACT FEE REVENUES		RESTRICTED IMPACT	
SECOND CREEK DRAINAGE BASIN	75,000	SECOND CREEK DRAINAGE BASIN	75,000
TOTAL FINANCIAL SOURCES	75,000	TOTAL FINANCIAL USES	75,000

BUFFALO RUN TRIBUTARY DRAINAGE FUND

IMPACT FEE REVENUES		RESTRICTED IMPACT	
BUFFALO RUN TRIBUTARY DRAINAGE	63,000	BUFFALO RUN TRIBUTARY DRAINAGE	63,000
TOTAL FINANCIAL SOURCES	63,000	TOTAL FINANCIAL USES	63,000

THIRD CREEK DRAINAGE BASIN FUND

IMPACT FEE REVENUES		RESTRICTED IMPACT	
THIRD CREEK DRAINAGE BASIN	1,000	THIRD CREEK DRAINAGE BASIN	1,000
TOTAL FINANCIAL SOURCES	1,000	TOTAL FINANCIAL USES	1,000

WATER RIGHTS ACQUISITION FUND

WATER ACQUISITION FEE	315,000	PROJECT EXPENSE	315,000
TOTAL FINANCIAL SOURCES	315,000	TOTAL FINANCIAL USES	315,000

2017 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCES AND FINANCIAL USES BY FUND

SALES TAX BOND ISSUES FUND

KSS REIMBURSEMENT	577,224		
TRANSFERS FROM:			
GENERAL FUND	2,954,651	2015 BOND ISSUE PRINCIPAL	1,760,000
GENERAL FUND - 2K	4,534,575	2015 BOND ISSUE INTEREST	2,046,875
URBAN RENEWAL AUTHORITY	275,000	2014 BOND ISSUE PRINCIPAL - 2K	1,405,000
		2014 BOND ISSUE INTEREST - 2K	3,129,575
TOTAL FINANCIAL SOURCES	8,341,450	TOTAL FINANCIAL USES	8,341,450

FINANCE AUTHORITY FUND

LEASE PAYMENT	2,016,169	2006 BOND ISSUE INTEREST	1,377,919
		2006 BOND ISSUE PRINCIPAL	635,000
		BANK SERVICE FEES	3,250
TOTAL FINANCIAL SOURCES	2,016,169	TOTAL FINANCIAL USES	2,016,169

INFORMATION TECHNOLOGY FUND

TRANSFER FROM:		TRANSFERS TO:	
IT RETAINED EARNINGS	8,476	Fund Balance	8,476
TOTAL FINANCIAL SOURCES	8,476	TOTAL FINANCIAL USES	8,476

POLICE DONATION FUND

REVENUES	10,000	EXPLORER PROGRAM	10,000
TOTAL FINANCIAL SOURCES	10,000	TOTAL FINANCIAL USES	10,000

ELECTED OFFICIALS RETIREMENT FUND

TRANSFERS FROM:			
GENERAL FUND	44,160	COUNCIL RETIREMENT	44,160
TOTAL FINANCIAL SOURCES	44,160	TOTAL FINANCIAL USES	44,160

COMMERCE CITY HOUSING AUTHORITY

TRANSFERS FROM:			
GENERAL FUND	60,000	HOUSING ADMINISTRATION	60,000
TOTAL FINANCIAL SOURCES	60,000	TOTAL FINANCIAL USES	60,000

2017 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCES AND FINANCIAL USES BY FUND

URBAN RENEWAL AUTHORITY FUND

REVENUES	275,000	PROJECT EXPENSE	103,000
INVESTMENT EARNINGS	20,000		
TRANSFER FROM: GENERAL FUND	83,000	TRANSFER TO: SALES TAX BOND ISSUES FUND	275,000
TOTAL FINANCIAL SOURCES	<u>378,000</u>	TOTAL FINANCIAL USES	<u>378,000</u>

CHEMICAL ROUNDUP FUND

REVENUES	25,000	CHEMICAL ROUNDUP EXPENSE	25,000
TOTAL FINANCIAL SOURCES	<u>25,000</u>	TOTAL FINANCIAL USES	<u>25,000</u>

SOLID WASTE MANAGEMENT FUND

REVENUES	600,000	TRANSFERS TO: SOLID WASTE MANAGEMENT FUND BALANCE	600,000
TOTAL FINANCIAL SOURCES	<u>600,000</u>	TOTAL FINANCIAL USES	<u>600,000</u>

2017 FINANCIAL SUMMARY

REVENUE SUMMARY

ACTUAL RECEIPTS 2014	BUDGETED RECEIPTS 2015	RECEIPTS AS OF 9/30/2015	PROJECTED RECEIPTS 2015	SOURCE	ESTIMATED RECEIPTS 2016	ESTIMATED RECEIPTS 2017
GENERAL FUND						
** TAXES **						
2,408,644	2,488,184	2,297,882	2,488,184	GENERAL PROPERTY TAX	2,596,469	2,596,469
194,262	150,000	122,068	150,000	OWNERSHIP TAX	200,673	206,693
8,585	11,500	5,592	11,500	VEHICLE TRANSFER TAX	8,868	9,134
2,893,110	2,800,000	1,803,997	2,800,000	FRANCHISE TAX	2,935,601	3,023,669
16,204	12,000	12,141	16,148	ACCOMODATIONS TAX	16,739	17,241
38,722,052	39,276,802	27,169,797	39,276,802	SALES AND USE TAX	40,193,490	41,399,295
10,206,202	9,000,000	6,075,663	9,000,000	SALES AND USE TAX - 1%	10,206,202	10,512,388
** LICENSES AND PERMITS **						
45,027	49,783	37,929	49,783	LIQUOR	47,279	48,697
26,880	32,090	8,850	32,090	OCCUPATION	27,767	28,600
79,627	70,000	35,338	70,000	CONTRACTORS	82,000	82,000
900,764	975,000	643,794	975,000	BUILDING PERMITS	930,489	958,403
365,955	255,000	422,541	561,980	EXCAVATING PERMITS	378,031	389,372
873	1,200	24,040	31,973	OTHER	50,904	50,932
INTERGOVERNMENTAL						
498,074	465,000	464,865	465,000	ROAD AND BRIDGE TAX	514,511	529,946
101,412	98,000	58,869	98,000	CIGARETTE TAX	101,790	104,844
1,545,690	1,500,000	905,470	1,500,000	HIGHWAY USERS TAX	1,572,724	1,619,905
185,035	168,000	115,905	168,000	MOTOR VEHICLE REGISTRATIONS	190,468	196,182
** CHARGES FOR SERVICES **						
55,511	51,500	63,341	84,244	ZONING	61,500	63,300
257,853	230,000	162,083	230,000	PLAN CHECKS	266,362	274,353
107,261	111,000	88,916	111,000	DOCKET FEES	110,801	114,125
189,994	206,910	175,171	206,910	COURT SURCHARGE	196,264	202,152
67,409	72,949	61,843	72,949	FUEL SURCHARGE	69,633	71,723
82,743	70,000	33,256	70,000	HOUSING AUTHORITY REVENUE	84,078	86,600
19,313	15,000	16,933	22,521	SPECIAL DUTY ASSIGNMENT	19,313	19,892
7,275	17,500	6,775	17,500	EMPLOYEE ACTIVITY COMMITTEE	7,515	7,741
177,656	155,000	81,967	155,000	WEED REMOVAL FEES	183,519	189,024
15,922	14,500	18,265	24,292	PASSPORTS	28,000	28,000
42,252	35,000	31,332	35,000	TOWING ADM FEES	42,252	43,520
182,846	265,000	13,232	265,000	REIMBURSED BY OTHERS	390,552	402,269
0	30,000	0	30,000	REIMBURSED BY OTHERS - CITY NEWS	0	0
73,500	71,000	37,312	71,000	NMTF REIMBURSEMENT	75,925	78,203
118,941	200,000	96,551	200,000	REIMBURSEMENTS - SCHOOL DISTRICT	122,866	126,552
874,746	819,601	659,005	819,601	ACTIVITY FUND	838,303	838,303
0	155,930	187,733	249,684	OUTDOOR POOL - 2K	155,930	155,930
2,485,327	2,372,400	2,190,672	2,372,400	GOLF COURSE	2,575,998	2,575,998
196,650	24,540	98,426	130,907	OTHER	23,800	23,800

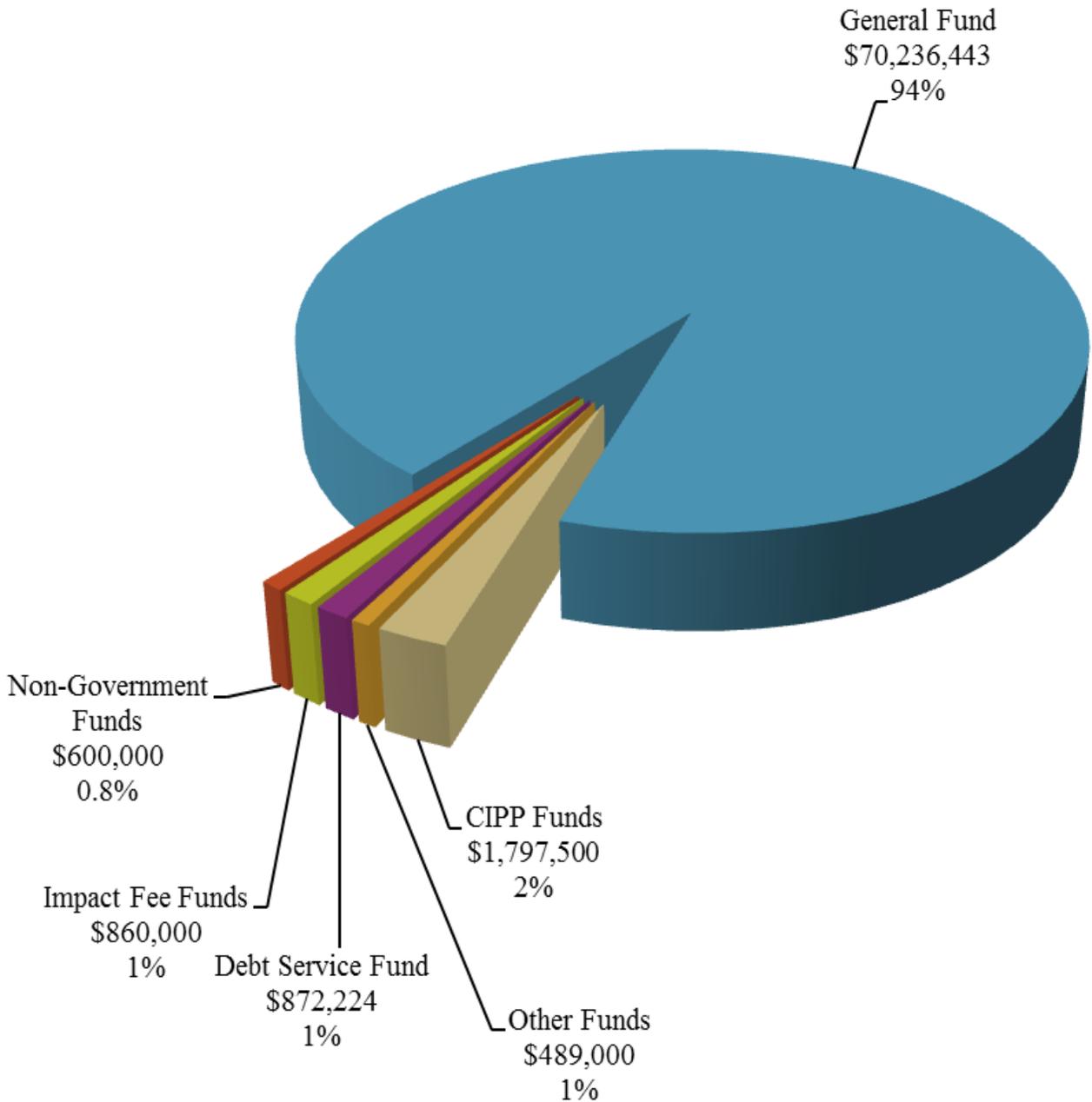
2017 FINANCIAL SUMMARY

REVENUE SUMMARY

ACTUAL RECEIPTS 2014	BUDGETED RECEIPTS 2015	RECEIPTS AS OF 9/30/2015	PROJECTED RECEIPTS 2015	SOURCE	ESTIMATED RECEIPTS 2016	ESTIMATED RECEIPTS 2017
** FINES AND FORFEITS **						
647,161	694,895	590,604	694,895	MUNICIPAL COURT	668,804	689,375
31,380	30,000	18,602	30,000	DUI FINES	32,415	33,388
9,489	9,335	862,474	1,147,090	BOND FEES	9,802	10,096
386,309	440,000	246,786	440,000	PHOTO RED LIGHT ENFORCEMENT	399,058	411,029
519	250	461	613	OTHER	250	250
** MISCELLANEOUS **						
1,370,950	420,000	273,426	420,000	INVESTMENT EARNINGS	1,416,191	1,458,677
350,267	225,000	255,247	339,479	UNCLASSIFIED REVENUE	541,741	558,023
391,666	500	59,145	78,663	OTHER	350	350
250	0	146	194	LOAN INTEREST	0	0
<u>66,341,584</u>	<u>64,090,369</u>	<u>46,534,441</u>	<u>66,013,401</u>	TOTAL GENERAL REVENUES	<u>68,375,227</u>	<u>70,236,443</u>
OTHER FUNDS						
379,610	300,000	392,171	521,588	PARK & REC CIP FUND/OPEN SPACE	377,000	377,000
462,624	407,500	247,584	407,500	CONSERVATION TRUST FUND	422,500	437,500
1,019,788	850,000	630,623	850,000	TRANSPORTATION TAX	900,000	950,000
26,837	10,000	12,439	16,544	POLICE DONATION FUND	10,000	10,000
328,037	284,713	280,388	284,713	URBAN RENEWAL AUTHORITY FUND	295,000	295,000
617,964	592,111	614,445	817,212	KSS DEBT REIMBURSEMENT	577,924	577,224
31,724	33,000	8,026	33,000	CABLE SUBSCRIBER FEES (PEG)	33,000	33,000
35,916	25,000	2,384	25,000	CHEMICAL ROUNDUP FUND	25,000	25,000
425,079	450,000	182,528	450,000	IMPACT FEE FUND - PARKS	400,000	400,000
744,586	350,000	326,905	350,000	IMPACT FEE FUND - ROAD	350,000	400,000
8,416	5,000	3,073	5,000	IMPACT FEE FUND - LANDSCAPE	5,000	5,000
109,344	35,000	47,598	63,306	IMPACT FEE FUND - DFA 0053 DRAINAGE	50,000	55,000
539,800	305,000	316,017	420,303	WATER ACQUISITION FUND	310,000	315,000
142,096	80,000	24,513	80,000	SECOND CREEK DRAINAGE BASIN FUND	75,000	75,000
68,630	30,000	61,053	81,200	BR TRIBUTARY DRAIN BASIN FUND	60,000	63,000
1,412	1,000	288	1,000	THIRD CREEK	1,000	1,000
<u>4,941,862</u>	<u>3,758,324</u>	<u>3,150,036</u>	<u>4,406,365</u>	TOTAL OTHER FUNDS	<u>3,891,424</u>	<u>4,018,724</u>
<u>71,283,446</u>	<u>67,848,693</u>	<u>49,684,477</u>	<u>70,419,767</u>	TOTAL GOVERNMENT FUNDS	<u>72,266,651</u>	<u>74,255,167</u>
ENTERPRISE FUNDS						
365,397	700,000	281,207	700,000	SOLID WASTE MANAGEMENT FUND	550,000	600,000
<u>365,397</u>	<u>700,000</u>	<u>281,207</u>	<u>700,000</u>	TOTAL ENTERPRISE FUNDS	<u>550,000</u>	<u>600,000</u>
<u>71,648,843</u>	<u>68,548,693</u>	<u>49,965,685</u>	<u>71,119,767</u>	GRAND TOTAL GOVERNMENT FUNDS AND ENTERPRISE FUNDS	<u>72,816,651</u>	<u>74,855,167</u>

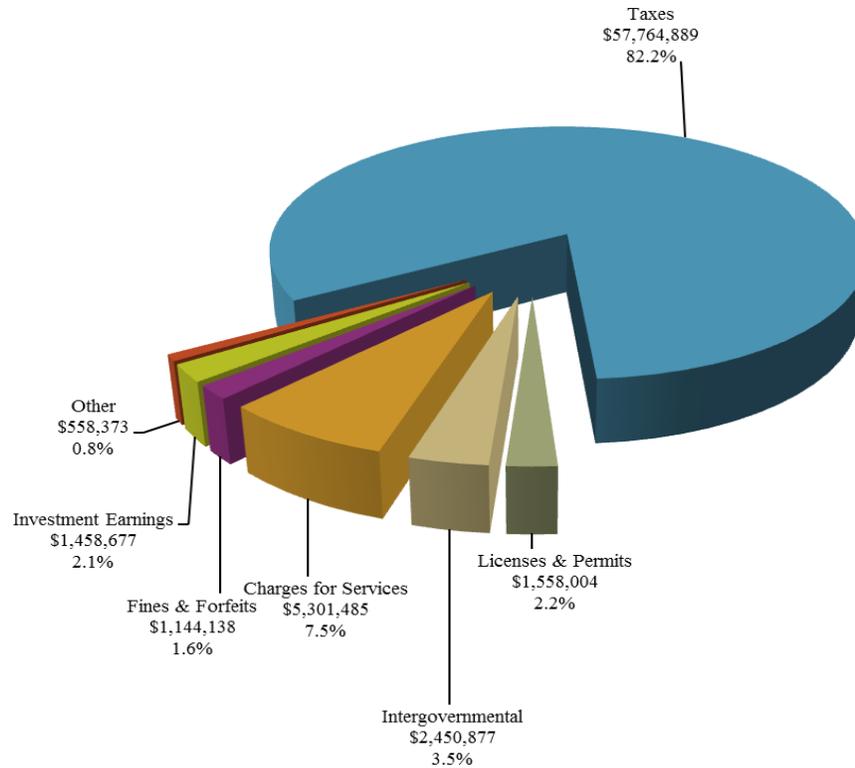
2017 FINANCIAL SUMMARY

REVENUE SUMMARY 2017

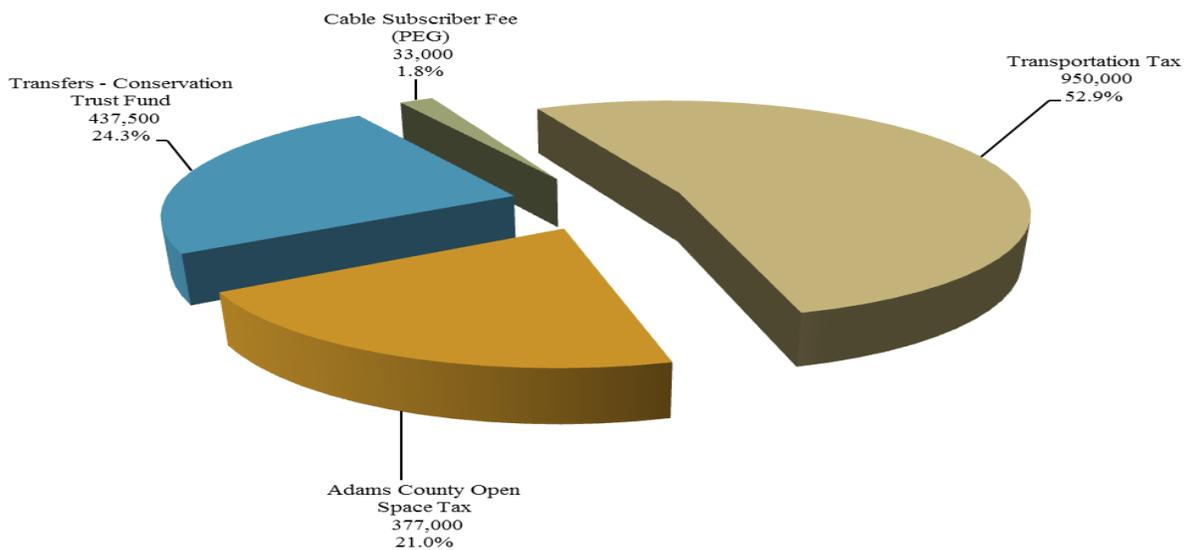


2017 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL SOURCES-GENERAL FUND 2017



SUMMARY OF FINANCIAL SOURCES CAPITAL IMPROVEMENT AND PRESERVATION PLAN CIPP FUND 2017



2017 FINANCIAL SUMMARY

2017 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 2017 general revenues (excluding restricted impact fees) are projected to increase 2.7% to \$70,236,443 from estimated 2016 revenues of \$68,375,227. 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 31, 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 2016 property tax revenue was estimated to be \$2,596,469 based on an estimated assessed valuation of \$791,606,250. The 2017 budget includes an unchanged projected property tax collection of \$2,596,469. This conservative outlook is based on uncertainty in housing valuations due to possible rising interest rates and global market volatility.

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 2017 budget are projected at \$958,403.

Other Permit and Construction Fees

The City assesses other fees with respect to new residential and commercial construction. The 2017 budget includes Plan Check fees of \$274,353.

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 2017 are projected to increase 3% over 2016 budgeted revenues to \$51,911,683. Sales and use tax revenues now flow into the General Fund. A large transfer of \$7,489,226 goes to the 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.

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

2017 FINANCIAL SUMMARY

from United Power equal to 3% of their electricity revenues. The franchise fees are estimated to be \$3,023,669 in the 2017 budget.

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. Estimated total revenues for the 2017 budget are \$1,532,138.

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 is projected to be \$1,619,905 in the 2017 budget.

Excavating Permits

Excavation permit fee revenues are received from various contractors performing excavation activities within the City's various right-of-ways. The 2017 budget is planned at \$389,372.

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 \$196,182 in motor vehicle fees for 2017.

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 remain the same in 2017 at \$838,303.

Outdoor Leisure Pool

The City of Commerce City installed a new outdoor 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 flat at \$155,930 for 2017.

Golf Course Activity 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. Activity fee revenues are anticipated to remain flat in 2017 at \$2,575,998.

Conservation Trust Proceeds

The Conservation Trust Fund is primarily funded with 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 are projected at \$437,500 in 2017.

2017 FINANCIAL SUMMARY

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 2017, the Second Creek Drainage Basin Impact Fee is estimated to provide \$75,000 in revenues, the Buffalo Run Tributary Drainage fee is estimated to provide \$63,000 in revenues, the Third Creek Drainage Basin is estimated to provide \$1,000 in revenues, and the DFA053 Drainage Basin is estimated to provide \$55,000 in revenues. The 2017 budget includes road impact fees, drainage systems, and parks/open space and trails in the City's northern growth areas.

Future Growth Fund

Previously, the City Council directed that two points of the 4.5% use tax on new construction occurring north of 88th Avenue be transferred to the Future Growth Fund for future capital projects. Council will need to provide policy direction regarding what the City will do for 2016 going forward.

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 \$315,000 in 2017.

2017 FINANCIAL SUMMARY

EXPENDITURE SUMMARY

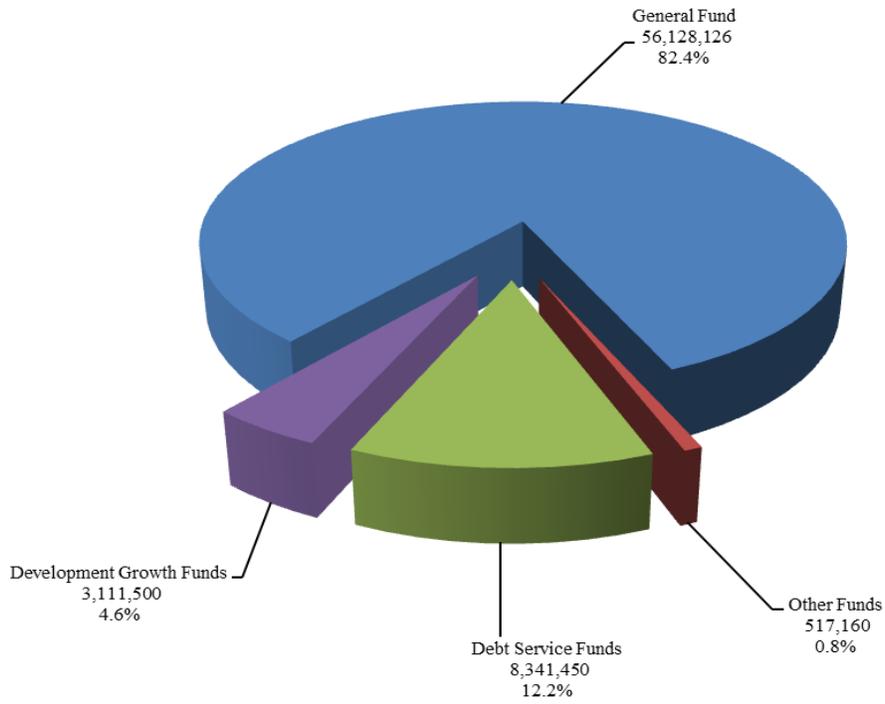
	PERSONNEL SERVICES		MATERIAL AND SUPPLIES	OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL
	SALARIES	BENEFITS				
ADMINISTRATION	2,148,038	306,365	22,250	1,785,268		4,261,921
HUMAN RESOURCES	509,331	69,156	9,550	404,450		992,487
FINANCE	2,859,610	5,289,645	45,440	4,968,875		13,163,570
COMMUNITY DEVELOPMENT	1,934,257	258,475	37,525	860,472		3,090,729
PUBLIC SAFETY	9,556,291	1,309,502	374,031	4,513,148		15,752,972
PUBLIC WORKS	2,436,414	331,247	398,300	2,867,946		6,033,907
REFUSE COLLECTION				1,743,375		1,743,375
PARKS AND RECREATION	5,634,942	606,245	1,391,041	3,292,952	163,985	11,089,165
ELECTED OFFICIALS RETIREMENT FUND				44,160		44,160
COMMERCE CITY HOUSING AUTHORITY				60,000		60,000
POLICE DONATION FUND				10,000		10,000
URBAN RENEWAL AUTHORITY FUND				378,000		378,000
SALES TAX BOND ISSUES FUND				8,341,450		8,341,450
CHEMICAL ROUNDUP FUND				25,000		25,000
IMPACT FEE FUND				805,000		805,000
WATER RIGHTS ACQUISITION FUND				315,000		315,000
CIPP FUND				1,797,500		1,797,500
SECOND CREEK DRAINAGE BASIN FUND				75,000		75,000
DFA 0053 DRAINAGE				55,000		55,000
THIRD CREEK DRAINAGE FUND				1,000		1,000
BUFFALO RUN TRIBUTARY DRAINAGE				63,000		63,000
TOTAL	25,078,883	8,170,635	2,278,137	32,406,596	163,985	68,098,236

NOTE:

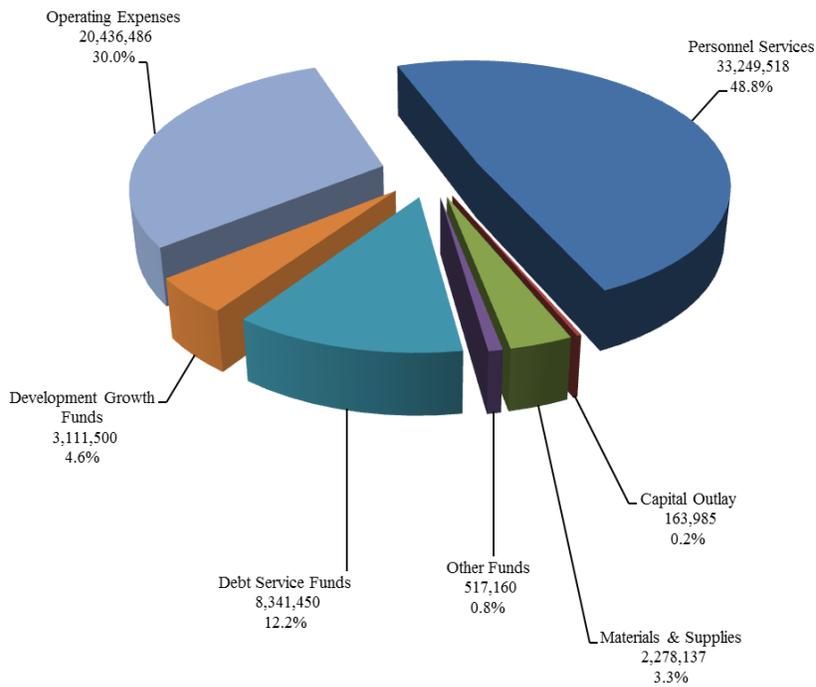
- EXCLUDES FINANCE AUTHORITY FUND
- EXCLUDES SOLID WASTE MANAGEMENT FUND
- INCLUDES INTERNAL SERVICE FUNDS ALLOCATION

2017 FINANCIAL SUMMARY

EXPENDITURE SUMMARY BY FUND 2017

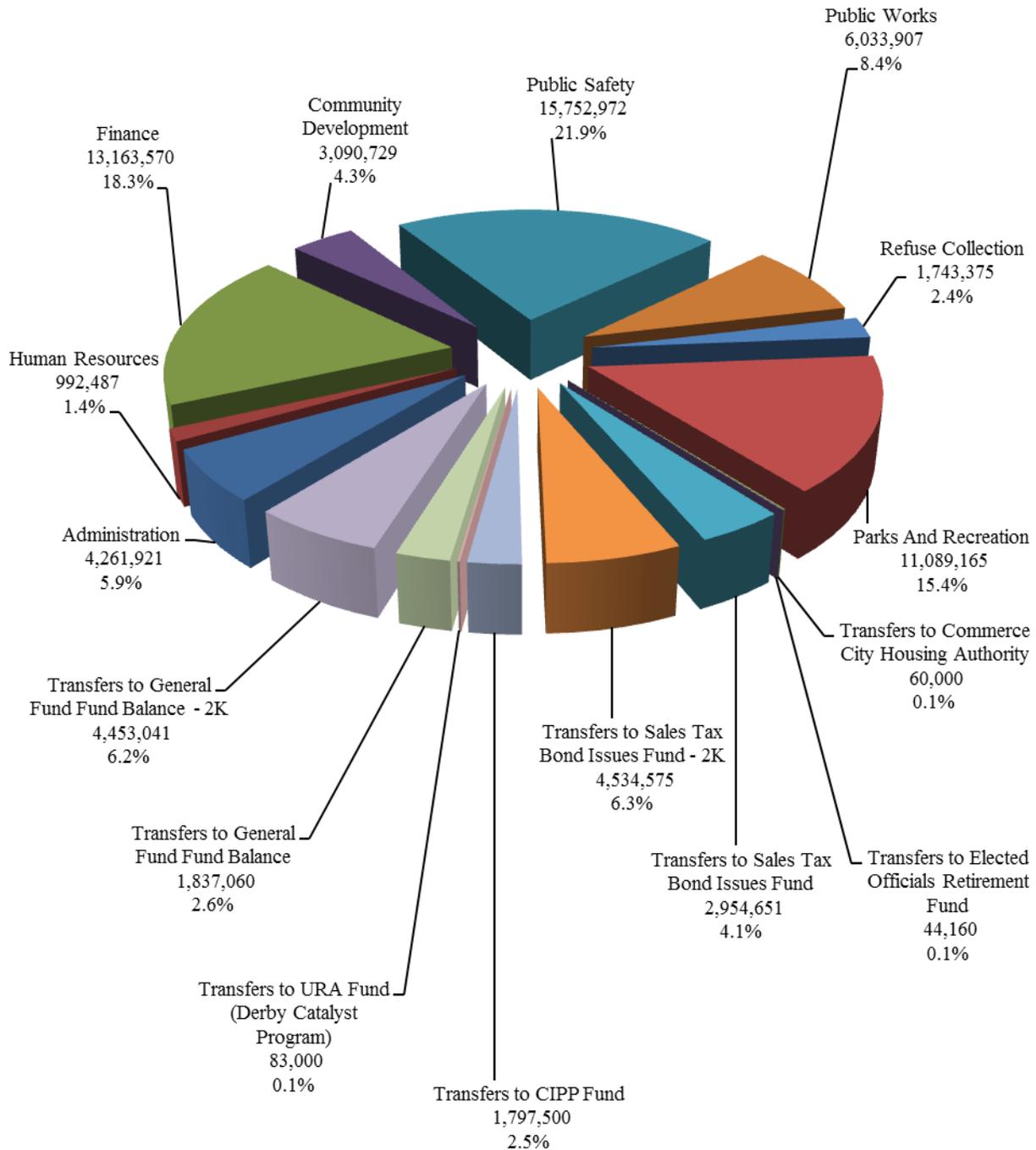


EXPENDITURES SUMMARY BY TYPE 2017



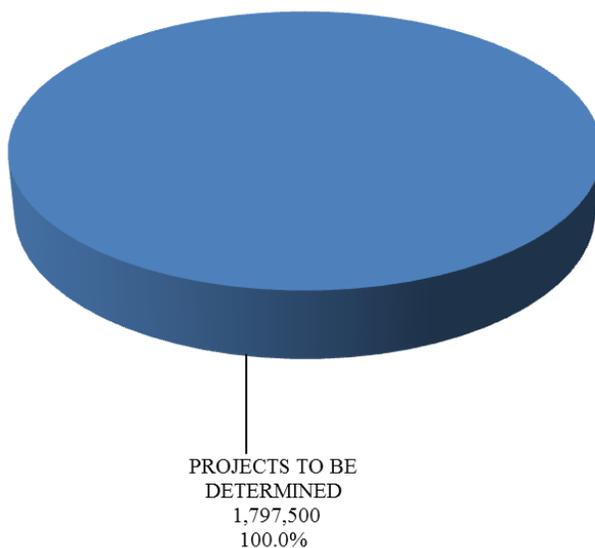
2017 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL USES-GENERAL FUND 2017



2017 FINANCIAL SUMMARY

SUMMARY OF FINANCIAL USES –CAPITAL IMPROVEMENT AND PROSERVATION PLAN-CIPP FUND 2017



2017 FINANCIAL SUMMARY

2017 EXPENDITURE OVERVIEW

Planned expenditures for the 2017 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 \$68,098,236.

The majority of program operating budgets reflect an increase from the 2016 budget. The 2017 proposed budget will be reviewed and adjustments will be made during the next budget cycle.

DEPARTMENTAL OPERATING BUDGETS

Outlined below is a brief discussion of the 2017 departmental budgets.

Administration

Administration consists of seven programs with a combined 2017 budget of \$4,261,921 representing an increase of 3.1% from the 2016 budget. The programs comprising administration are as follows:

- Legislative. The budget for legislative activities is \$543,735 representing an increase of 1% from 2016 budgeted expenditures. This budget continues to provide financial support for scholarships, agencies and non-profit organizations that directly benefit City residents.
- Legal. The total budget for all legal services is \$747,616 for the City Attorney and outside special council. 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 cost pertaining to the Commerce City General Improvement District, Urban Renewal Authority and the Commerce City Housing Authority are billed separately and are not included within this budget.
 - City Attorney – The 2017 City Attorney budget increased from \$526,951 compared to the 2016 budget of \$510,379.
 - Legal Services – The 2017 legal services budget increased slightly to \$220,665.
- City Manager’s Office. The City Manager’s Office is composed of four programs.
 - City Manager – The budget for the City Manager increased 3.4% to \$1,063,550 compared to the 2016 budget of \$1,028,351.
 - City Clerk – The City Clerk budget increased to \$339,527 compared to the 2016 budget of \$281,777.
 - Economic Development – The Economic Development budget increased to \$536,664 from \$522,321 in 2016.
 - Communications .The Communications budget decreased slightly to \$1,030,829 from \$1,031,492 in 2016.

Human Resources

The Human Resources Department consists of four divisions with a combined budget of \$992,487 which increased 1.3% from \$979,683 in 2016.

- Human Resources. The Human Resources budget increased to \$835,848 compared to the \$801,645 budgeted in 2016.
- Risk Management. The Risk Management division decreased to \$97,139 compared to the \$118,538 budgeted in 2016.

2017 FINANCIAL SUMMARY

- Employee Activity Committee. The Employee Activity Committee budget for 2017 remained flat at \$17,500 Organizational Development.
- The Organizational Development training budget for 2017 remained at the 2016 level of \$42,000.

Finance

Finance includes five programs with a combined 2017 budget of \$13,163,570 representing a 1.9% increase from the 2016 budget of \$12,914,216. The five programs comprising Finance are as follows:

- Financial Planning and Budgeting. This program has increased 3.3% at \$417,883 in 2017 from \$404,446 in 2016.
- Financial Services. The Financial Services budget has increased 2.4% at \$1,835,384. The 2016 Financial Services budget was \$1,791,776.
- Tax. The budget is \$1,158,890 compared to the \$1,121,909 in 2016.
- Judicial. The City's Municipal Court budget increased to \$622,909 from \$599,761 in 2016. This budget provides funding for the administration and operations of the City's Municipal Court, contracting for the supervision of the Community Services Youth Offender program, prosecuting attorney compensation and jury trials.
- Internal Services. Internal Services provides the insurance coverage for all City operations and contains budget appropriations for other city-wide expenditures as well. Internal Services increased 1.5% to \$9,128,504 from \$8,996,324 in 2016, due to projected increases in Health Insurance, Workers' Compensation and general insurance premiums. Other services and activities include:

Health and Dental Insurance	Life Insurance and Disability Insurance
Unemployment Insurance	General Leave
Employee Assistance Program	Retiree Health Insurance Trust
Section 125 Flex Administration	Workers' Compensation
CIRSA Liability Insurance	Bi-lingual Reward Program
City Postage Costs	Central Office Copier Lease/Supplies
Property Tax Rebate Program	Armored Car Service

Community Development

Community Development consists of five programs. The department's 2017 budget decreased 1.8% to \$3,090,729 from the \$3,148,933 in 2016.

- Administration. The Administration budget increased to \$538,054 from \$519,877 in 2016.
- Community Planning. The budget decreased 13% to \$576,602 compared to \$662,990 in 2016.
- Building Safety. The Building Safety budget increased 4.8% to \$1,103,671 from \$1,052,726. The budget provides for building inspection, plans examination and the related operations.
- Neighborhood Services. The Neighborhood Services budget has increased 4.9% to \$747,167 compared to the \$712,607 in 2016.
- Housing. The Housing program budget decreased to \$125,235 from \$200,733 in 2016 due to one-time costs.

Public Safety

The Public Safety Department is organized into five programs. The Public Safety departmental budget for 2017 increased 3.6% to \$15,752,972 compared to \$15,208,846 in 2016.

2017 FINANCIAL SUMMARY

- Administration. The 2017 Administration budget decreased 7.7% to \$1,245,038 from \$1,364,140 in 2016.
- Support Operations. The 2017 budget increased 3.9% to \$5,305,690 compared to the \$5,104,981 in 2016.
- Patrol Operations. The 2017 Patrol Operations budget increased 5.7% to \$8,637,499 from \$8,174,525 in 2016.
- Community Justice. The 2017 Community Justice budget increased to \$367,156 from \$355,399 in 2016.
- Emergency Management. The 2017 budget decreased 5.8% to \$197,589 from \$209,801 in 2016.

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

The department is composed of six individual programs including Administration, Street and Traffic Maintenance, Snow and Ice Control, Street Cleaning, Refuse Collection (trash and rubbish removal), and Engineering (civil and traffic engineering). The 2017 Public Works Department budget increased 4.1% to \$7,777,282 from \$7,460,490 in 2016.

- Administration. The Administration budget increased 9.6% to \$501,581 from \$457,488 in 2016.
- Street and Traffic Maintenance. The budget increased by 4.7% to \$2,287,964 from \$2,184,866 in 2016.
- Snow and Ice Control. The budget increased by 2.8% to \$363,753 from \$353,832 in 2016.
- Street Cleaning. The budget increased to \$535,883 from \$485,154 in 2016.
- Refuse Collection. The budget increased by 4.0% to \$1,743,375 from \$1,676,322 in 2016.
- Engineering. The budget increased by 1.8% to \$2,344,726 from \$2,302,828 in 2016.

Parks and Recreation

The department consists of Administration, Parks Maintenance, including Fronterra Park, Recreation Activities, Outdoor Leisure Pool, Community Events and Buffalo Run Golf Course. The combined 2017 budget increased to \$11,089,165 compared to \$10,853,012 in 2016.

- Administration. The Administration budget increased 5.3% to \$1,391,517 compared to \$1,319,792 in 2016.
- Parks Maintenance Administration. The Parks Maintenance Administration budget increased 4.6% to \$3,233,452 compared to \$3,090,212 in 2016.
- Parks Maintenance Fronterra Park. The Fronterra Park budget decreased to \$299,093 compared to \$379,641 in 2016.
- Recreation Activities. Recreation Activities includes the youth, adult and senior activities. The budget increased to \$2,582,891 compared to \$2,548,987 in 2016.
- Outdoor Leisure Pool. The Outdoor Leisure Pool budget increased to \$662,609 compared to \$645,359 in 2016.
- Community Events. The 2017 Community Events budget increased slightly to \$146,395 compared to the 2016 level of \$145,733.
- Buffalo Run Golf Course. The golf course budget increased slightly to \$2,773,208 compared to \$2,723,288 in 2016.

2017 FINANCIAL SUMMARY

INTERNAL SERVICE FUNDS

Fleet Management

The primary function of the Fleet Management Internal Service Fund is to provide for the replacement, maintenance and repairs of all City owned vehicles. As funds are available, it may also provide for the expansion of equipment or vehicles to the fleet. The fund is under the administration of the Public Works Department.

The 2017 budget decreased 0.5% from \$5,260,839 to \$5,285,838 of which \$1,861,000 is allocated to equipment and vehicle replacements, and \$3,399,839 allocated to garage operations.

Based upon a fixed formula, depreciation schedules and a 7% inflationary factor, the fleet management budget is charged back to the appropriate user department, which is to provide for a 100% cost recovery back to the Fleet Management Fund. Current policy provides for the replacement of police patrol vehicles on a three-year rotation schedule.

Information Technology

The primary function of the Information Technology Internal Service Fund is to provide City-wide telephone maintenance and equipment, computer services, software and capital needs. The primary objective of this fund is to provide leadership in the use of technology and to plan, develop, support and maintain the information services and technologies. Each user department is charged for computer and telecommunication services, software and equipment. The IT Strategic Plan now guides the development of this operation.

The total amount to be charged/allocated to individual departments and divisions for 2017 is \$2,819,773. The 2017 budget allocation increased 2.7 % over the 2016 budgeted allocation of \$2,745,509.

Facility Services

The 2017 budget decreased 5.3% to \$1,662,450 compared to \$1,755,746 in 2016. The program provides maintenance and custodial services for the Municipal Services Center, Recreation Center, Golf Course, Civic Center, and all utilities for City buildings.

Capital Improvement and Preservation Plan - CIPP Fund

The CIPP Fund accounts for financial resources comprised of transfers from the Solid Waste Management Fund, Conservation Trust Fund (Lottery) revenue, Adams County Open Space revenues and Transportation Tax revenues. Annually, the City Council approves funding for this fund based on the City's five year CIPP Budget. Unexpended, but restricted funds are carried over from one budget year to the next without the need for an annual City Council appropriation. Council will consider the CIPP Fund's 2017 budget at the 2017 budget meeting.

Future Growth Fund

The Future Growth Fund accounts for the two points of the 4.5% use tax paid when building permits are issued on all new construction north of 88th Avenue. This is set aside as revenue for the Future Growth Fund for constructing public infrastructure in the North Range. The money is transferred at the end of the year as part of a restatement of revenues. The total revenues are budgeted to cover reimbursement payments to developers or special metropolitan districts for their cost of constructing certain public improvements. Based upon Council approval, no additional transfers of sales and use tax money are to be made to the Future Growth Fund from 2005 through 2015 so that the funds can be used for the debt service payments on the \$64 million bond issue. Council will need to provide policy direction regarding the on-going contribution to this fund.

2017 FINANCIAL SUMMARY

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.

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 solid waste management purposes only. 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. The Council will consider the 2017 CIPP budget at the 2017 budget meeting.



GENERAL FUND

GENERAL FUND CHART

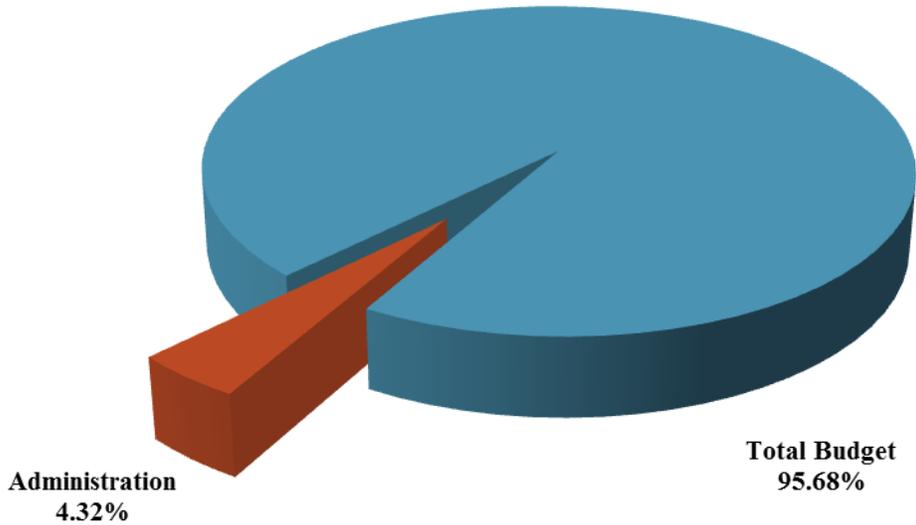
GENERAL FUND				
	2014	2015	2016	2017
	ACTUAL	AMENDED	BUDGET	PLAN
BEGINNING FUND BALANCE	18,350,675	31,690,845	31,690,845	31,690,845
REVENUES:				
Taxes	54,449,059	53,738,486	56,158,042	57,764,889
Licenses and Permits	1,419,125	1,383,073	1,516,470	1,558,004
Intergovernmental	2,330,211	2,231,000	2,379,493	2,450,877
Charges for Services	4,955,197	4,917,830	5,252,611	5,301,485
Fines and Forfeits	1,074,858	1,174,480	1,110,329	1,144,138
Investment Earnings	1,370,950	420,000	1,416,191	1,458,677
Miscellaneous	742,183	225,500	542,091	558,373
TRANSFERS IN:				
CIPP Fund	0	0	40,000	0
Gain/Loss on Sale of Buildings	4,304,656	0	0	0
Reserve Equipment Fund Balance	0	0	0	0
Information Technology Retained Earnings	200,000	0	0	0
Fund Balance	0	80,000	140,000	0
Ordinances	0	0	0	0
Revenue Source To Be Determined	0	0	0	0
TOTAL REVENUES	70,846,240	64,170,369	68,555,227	70,236,443
EXPENDITURES:				
General Government	50,214,971	52,853,318	54,699,470	56,128,126
TRANSFERS OUT:				
General Fund Fund Balance	0	5,282	891,384	1,978,890
General Fund Fund Balance - 2K	0	3,276,746	3,517,557	4,453,041
CIPP Fund	1,229,000	16,500	1,669,530	0
Finance Authority Fund	0	0	0	0
Fleet Management Fund	6,574	0	98,000	0
Information Technology Fund	16,246	0	0	0
Facility Management Fund	4,473	0	0	0
Commerce City Housing Authority	60,000	60,000	60,000	60,000
Elected Officials Retirement Fund	39,360	39,360	44,160	44,160
Sales Tax Bond Issues Fund	3,213,487	3,221,088	2,958,551	2,954,651
Sales Tax Bond Issues Fund 2K	2,388,960	4,535,075	4,533,575	4,534,575
URA Fund (Derby Catalyst Program)	333,000	83,000	83,000	83,000
Ordinances	0	80,000	0	0
TOTAL EXPENDITURES	57,506,070	64,170,369	68,555,227	70,236,443
ENDING FUND BALANCE				
Undesignated Fund Balance	7,519,210	7,519,210	7,519,210	7,519,210
Designated Fund Balance	102,049	102,049	102,049	102,049
Reserve-Court Surcharge	330,436	330,436	330,436	330,436
Reserve-Operating	5,285,332	5,285,332	5,285,332	5,285,332
Reserve-Safeguard	9,591,825	9,591,825	9,591,825	9,591,825
Reserve-Emergency Reserve Fund	2,125,387	2,125,387	2,125,387	2,125,387
Reserve-PCEPP	58,537	58,537	58,537	58,537
Reserve-Emp Assisted Housing	178,070	178,070	178,070	178,070
Interfund Loan Receivable/URA	6,500,000	6,500,000	6,500,000	6,500,000
Reserve - Equipment	0	0	0	0
TOTAL ENDING FUND BALANCE	31,690,845	31,690,845	31,690,845	31,690,845

In 2014, the Golf Enterprise Fund was closed and combined with the General Fund.



ADMINISTRATION

ADMINISTRATION



	<u>2016 Budget</u>	<u>2017 Plan</u>
Legislative	\$ 539,395	\$ 543,735
Legal	\$ 730,954	\$ 747,616
City Manager	\$ 1,028,351	\$ 1,063,550
City Clerk	\$ 281,777	\$ 339,527
Economic Development	\$ 522,321	\$ 536,664
Communications	\$ 1,031,492	\$ 1,030,829
Intergovernmental	\$ -	\$ -
Total	\$ 4,134,290	\$ 4,261,921

ADMINISTRATION

ADMINISTRATION

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, strategic, operational, 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.

To provide 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.

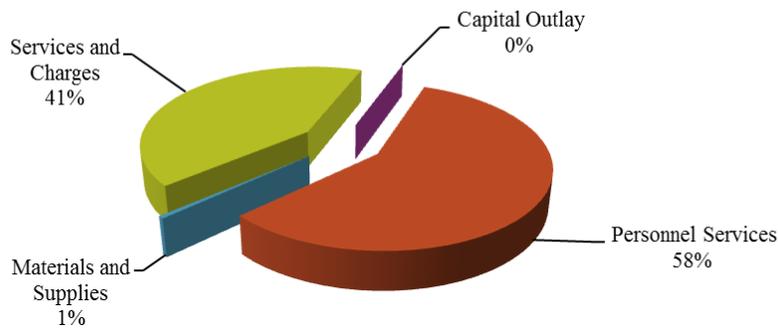
ADMINISTRATION

ADMINISTRATION

DEPARTMENT EXPENDITURE SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Personnel Services	\$ 1,968,551	\$ 2,248,809	\$ 2,382,620	\$ 2,454,403
Materials and Supplies	\$ 18,996	\$ 22,550	\$ 21,850	\$ 22,250
Services and Charges	\$ 1,953,827	\$ 1,735,095	\$ 1,729,820	\$ 1,785,268
Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 3,941,374	\$ 4,006,454	\$ 4,134,290	\$ 4,261,921

2016 ADMINISTRATION DEPARTMENT EXPENDITURES



DEPARTMENT FUND RESOURCES

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
General Fund Revenues	\$ 3,941,374	\$ 4,006,454	\$ 4,134,290	\$ 4,261,921
TOTAL:	\$ 3,941,374	\$ 4,006,454	\$ 4,134,290	\$ 4,261,921

TOTAL FTE

<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
31.00	32.00	32.00	32.00

ADMINISTRATION

LEGISLATIVE

DESCRIPTION

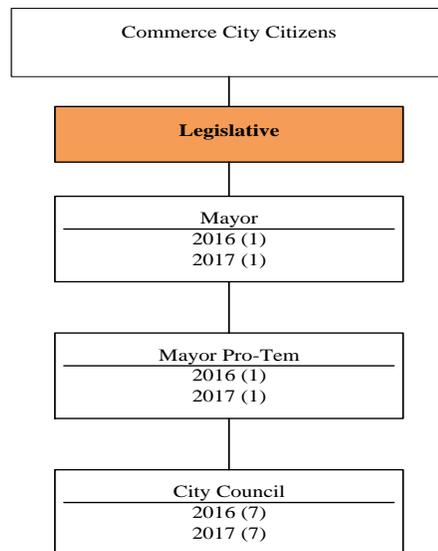
The City Council serves as the legislative and governing body of the City and has the responsibility for establishing City policies, goals and enacting law. The City Council has the authority to adopt ordinances, resolutions and policies as needed to conduct the business of the City. The City Council 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.

The City Council reviews and approves an annual budget as a policy document that promotes City goals and objectives. The City Council approves all contracts, intergovernmental agreements and projects that will enhance the quality of municipal services; reviews and takes positions on state and federal legislative matters of municipal concern; and works with other overlapping governmental jurisdictions, such as school and fire districts, to ensure full services to the community.

CORE BUSINESS SERVICES

- Intergovernmental Relations
- Community Relations
- Community Issues



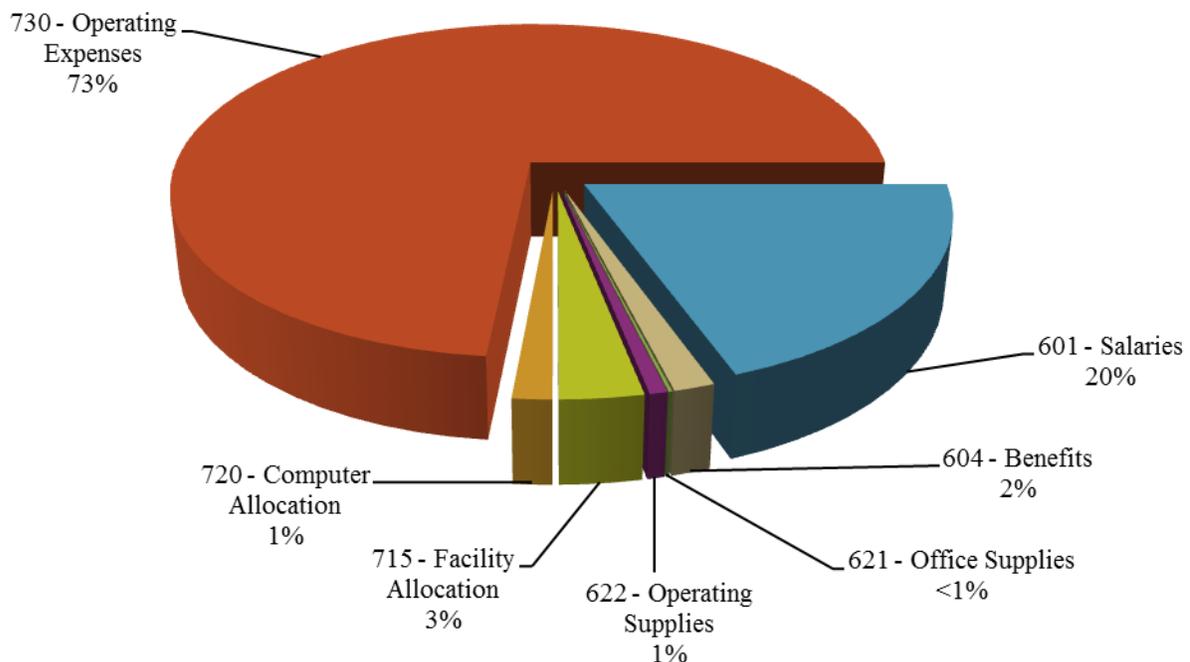
ADMINISTRATION

LEGISLATIVE

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	101,548	99,688	78,054	105,373	105,348	108,508
604 - Benefits	7,585	7,731	6,022	8,130	8,280	8,528
<u>Materials and Supplies</u>						
621 - Office Supplies	431	750	54	248	750	750
622 - Operating Supplies	2,263	3,600	2,590	3,445	3,600	3,600
<u>Services and Charges</u>						
715 - Facility Allocation	17,983	22,973	17,250	22,943	16,844	16,858
720 - Computer Allocation	34,520	36,588	27,441	36,497	7,980	8,898
730 - Operating Expenses	338,280	394,596	295,178	392,587	396,593	396,593
TOTAL:	502,611	565,926	426,589	569,221	539,395	543,735

2016 LEGISLATIVE EXPENDITURES



ADMINISTRATION

LEGAL

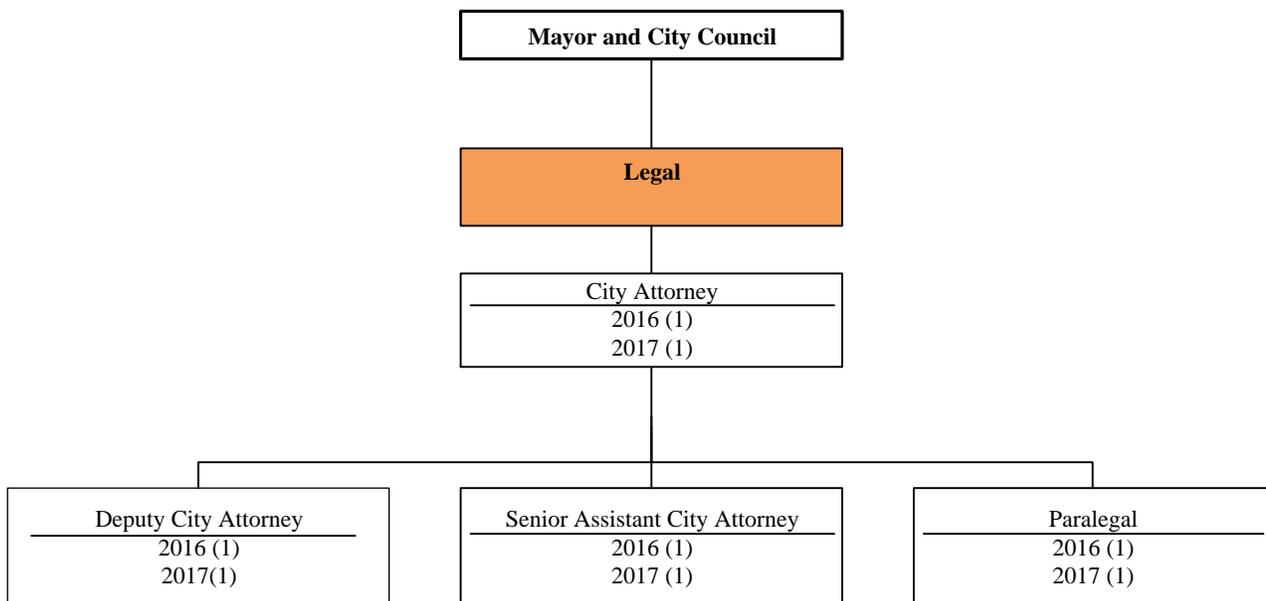
DESCRIPTION

The City Attorney's Office:

1. Advises the City Council and City officials in matters relating to their official powers and duties, represents the City and City employees before state and federal courts and administrative agencies, and performs such other duties as the City Council may prescribe.
2. Provides the City Council, City Manager, department directors, and other City officials and employees, including boards and commissions, with necessary legal service.
3. Attends City Council, Board, Commission, Authority, and governmental meetings and renders legal advice during those meetings.
4. Reviews and/or drafts legal documents, contracts, ordinances, resolutions and agreements on behalf of the City.

CORE BUSINESS SERVICES

- Intergovernmental Relations
- Legal matters



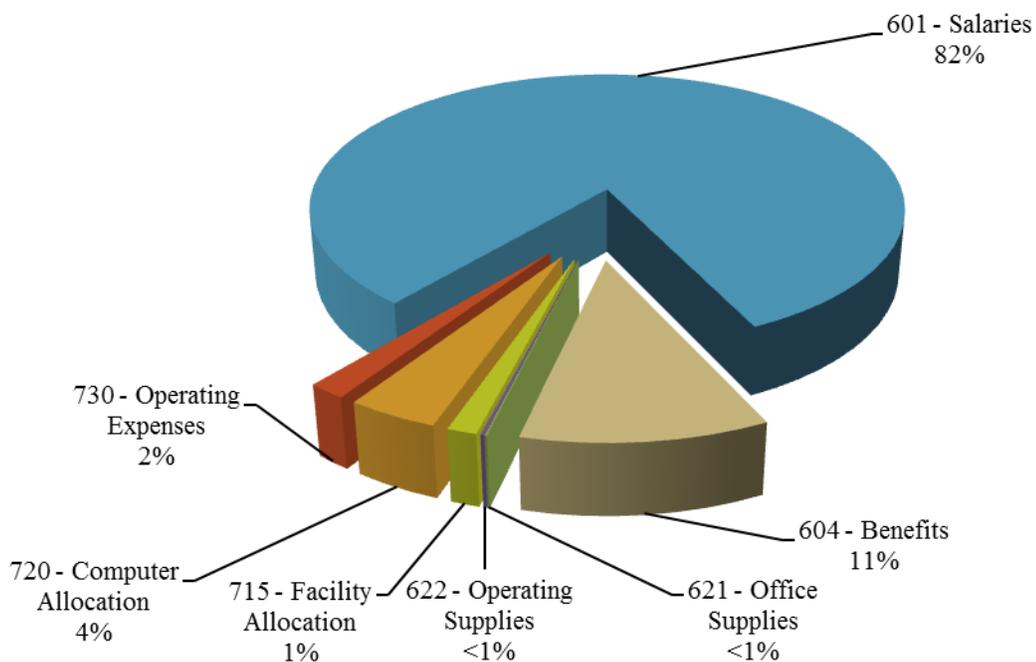
ADMINISTRATION

LEGAL – CITY ATTORNEY

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	375,776	379,459	299,112	403,801	417,605	430,133
604 - Benefits	51,032	51,800	41,384	55,868	55,351	57,012
<u>Materials and Supplies</u>						
621 - Office Supplies	351	800	241	320	500	500
622 - Operating Supplies	614	800	671	892	800	800
<u>Services and Charges</u>						
715 - Facility Allocation	7,166	9,155	6,874	9,143	6,712	6,718
720 - Computer Allocation	19,874	18,002	13,502	17,957	20,661	23,038
730 - Operating Expenses	7,595	12,132	6,396	8,507	8,750	8,750
TOTAL:	462,408	472,148	368,180	496,490	510,379	526,951

2016 LEGAL - CITY ATTORNEY EXPENDITURES



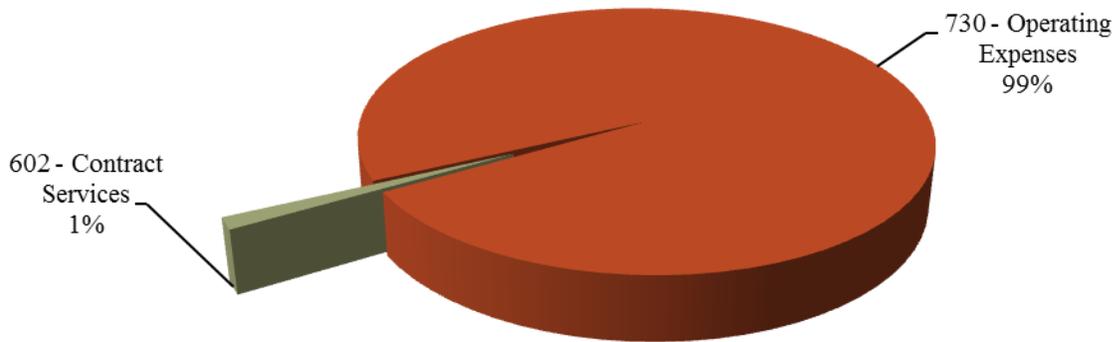
ADMINISTRATION

LEGAL – LEGAL SERVICES

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
602 - Contract Services	-	3,000	4,315	5,739	3,000	3,090
<u>Services and Charges</u>						
730 - Operating Expenses	641,774	217,577	285,169	379,275	217,575	217,575
TOTAL:	641,774	220,577	289,484	385,014	220,575	220,665

2016 LEGAL - LEGAL SERVICES EXPENDITURES



ADMINISTRATION

CITY MANAGER

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.

To provide policy recommendations 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.

OBJECTIVES

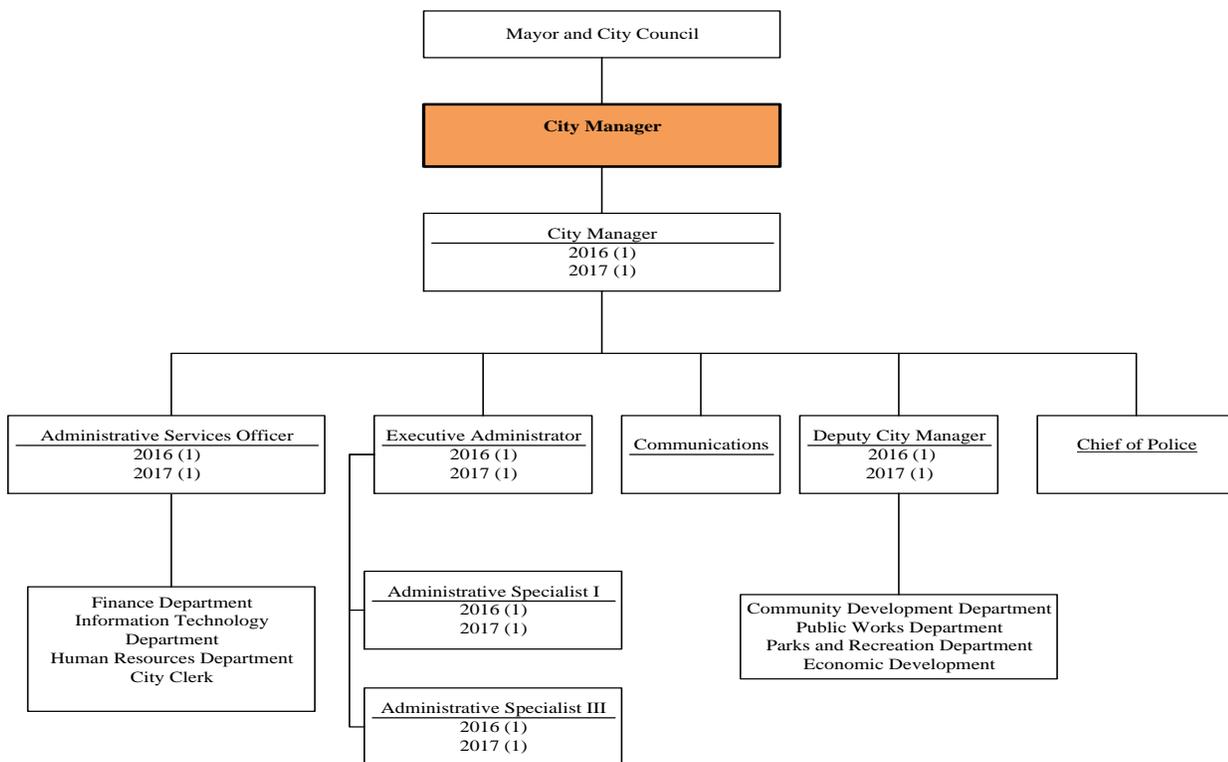
- Develop and implement strategies that promote fiscal responsibility, maintain current levels of service and address future needs
- Implement aggressive and proactive risk management strategies reducing litigation and financial losses
- Continue to develop the city's new identity and maintain and enhance a positive image of the City of Commerce City
- Manage the City's Non-City Agency Grant Program effectively and efficiently to guarantee that the distribution of funds is done in an effective and efficient manner and that Commerce City residents receive full benefit from those grant programs by requiring appropriate accounting and reporting measures
- Continue to enhance and maintain existing avenues, programs and forums to listen to, communicate with and inform the City's citizens, Council and employees:
 - Foster open communications between community members and the City
- Maintain customer service programs as an effective avenue for citizens and staff to work together to identify and resolve complaints and issues received from council and citizens, and maintain a process for communicating results with appropriate parties
- Provide a full range of internal programs and services in support of department operations, overall organizational development efforts and the implementation of Council goals
- Continue to provide accurate and timely information to City Council, members of the public and staff
- Continue to work and enhance the City's relationship with SACWSD and the development community
- Continue to identify and acquire the water and waste water resources to facilitate continued economic development in Commerce City
- Continue to enhance the City's working relationship with DRCOG and other regional partners

ADMINISTRATION

CITY MANAGER

CORE BUSINESS SERVICES

- Intergovernmental relations
- Community relations
- Community issues
- Strategic planning
- Coordinate and direct organizational operations
- Communications
- City Council relations
- Development of policy recommendations
- Legal matters
- Financial stewardship
- Water resources

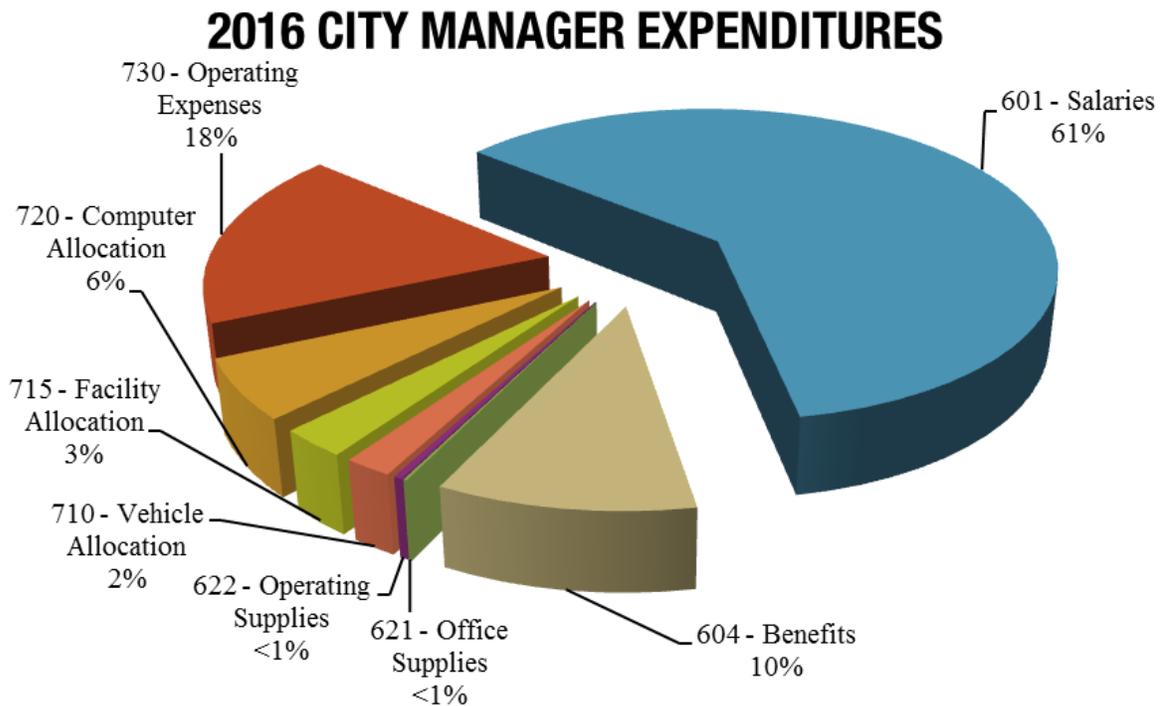


ADMINISTRATION

CITY MANAGER

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	445,753	603,557	444,870	600,575	628,134	646,977
604 - Benefits	61,965	92,868	68,412	92,357	104,104	107,225
<u>Materials and Supplies</u>						
621 - Office Supplies	1,141	1,500	417	555	1,500	1,500
622 - Operating Supplies	2,736	3,625	1,574	2,093	3,625	3,625
<u>Services and Charges</u>						
710 - Vehicle Allocation	22,172	20,018	15,035	19,996	19,851	26,074
715 - Facility Allocation	30,245	38,639	29,013	38,587	28,330	28,354
720 - Computer Allocation	49,331	53,063	39,797	52,930	60,739	67,727
730 - Operating Expenses	60,511	175,835	124,186	165,167	182,068	182,068
TOTAL:	673,854	989,105	723,304	972,260	1,028,351	1,063,550



ADMINISTRATION

CITY CLERK

DESCRIPTION

The city clerk's division, under general policy direction administrative services officer, is organized into three functional areas: elections, legislative, and administrative. The division also serves as a passport acceptance facility for the US Department of State.

OBJECTIVES

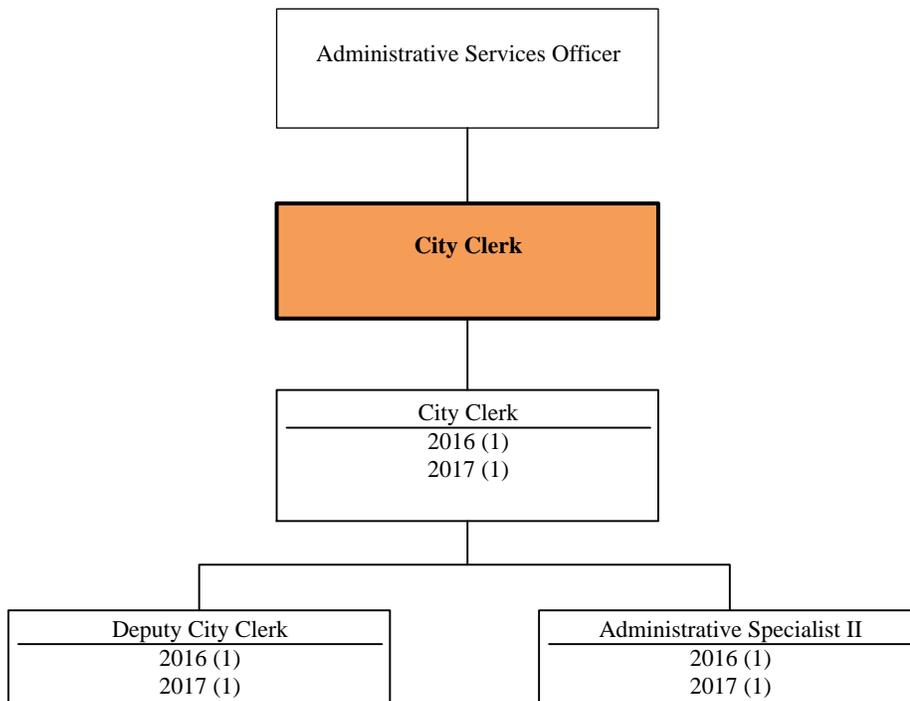
- Provide a full range of internal and external programs and services in support of department operations and the implementation of Council goals:
- Conduct and manage municipal and general improvement district elections
- Serve as deputy county clerk and recorder for purposes of voter registration only in Adams County
- Coordinate with city council to establish municipal ward boundaries and election precincts
- Recruit and train election judges, test voting equipment, develop official ballots
- Manage and maintain campaign finance filings
- Assemble and distribute all documents related to the presentation and distribution of policy and legislation acted upon by city council
- Record membership and coordinate appointments to the various city boards and commissions
- Formulate division policy and develop performance measures
- Administer citywide records storage and destruction
- Administer a quality marijuana business licensing program
- Administer a quality liquor licensing program
- Coordinate compliance with public records disclosure
- Serve as a passport acceptance facility for the US Department of State

CORE BUSINESS SERVICES

- Intergovernmental relations
- Community relations
- Community issues
- Communications
- City Council relations
- Records management

ADMINISTRATION

CITY CLERK



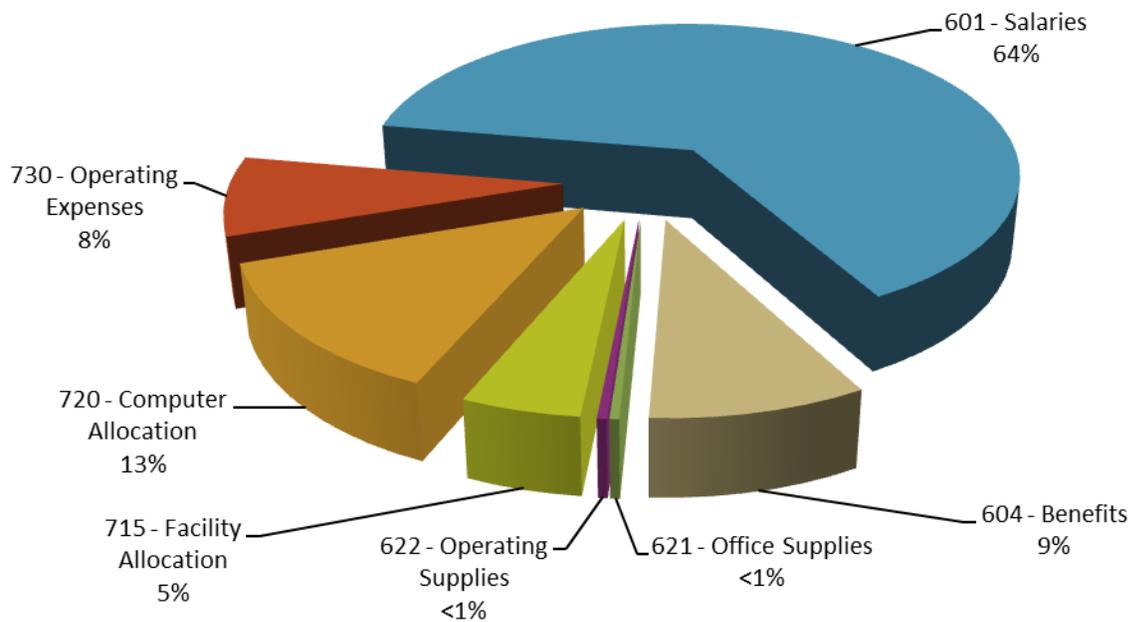
ADMINISTRATION

CITY CLERK

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	175,023	175,695	134,213	181,188	181,018	186,449
604 - Benefits	23,075	24,120	18,184	24,549	24,711	25,452
<u>Materials and Supplies</u>						
621 - Office Supplies	349	1,300	623	828	1,100	1,300
622 - Operating Supplies	301	1,300	152	202	1,100	1,300
<u>Services and Charges</u>						
715 - Facility Allocation	14,516	18,544	13,925	18,520	13,597	13,609
720 - Computer Allocation	39,187	34,496	25,872	34,410	37,601	41,927
730 - Operating Expenses	12,891	22,382	11,790	15,681	22,650	69,490
TOTAL:	265,342	277,838	204,759	275,378	281,777	339,527

2016 CITY CLERK EXPENDITURES



ADMINISTRATION

ECONOMIC DEVELOPMENT

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.

OBJECTIVES

The division has four economic development professionals working in four main program areas:

- Business Attraction
- Business Retention & Expansion
- Small Business Development
- Real Estate Development

Within these program areas exist the following key strategies:

- Develop a comprehensive business outreach program to develop strong relationships with our existing industry base
- Find opportunities to showcase existing businesses including holding an annual business appreciation awards program
- Focus services offered at the Derby Resource Center on small businesses and entrepreneurs
- Development new and continue building relationships with national site selectors
- Strengthen relationships with workforce development and other small business service providers
- Develop and carry out a comprehensive retail recruitment strategy
- Strengthen the economic development section of the City of Commerce City website.
- Develop a comprehensive business case for new business attraction
- Utilize the business outreach program to help identify suppliers and related companies for possible recruitment
- Consider refinements to the City's incentives policies to ensure competitiveness for strategic, targeted businesses
- Promote and leverage recent success
- Actively participate in and encourage business participation in programs intended to increase the volume of government contracts performed by local companies
- Increase recognition of local business success stories
- Prepare an updated master list of industrial, office, and retail sites and identify pressing infrastructure requirements
- Work with CD on identifying redevelopment opportunities for industrial and commercial business locations
- Continue to build a stronger relationship with the Denver region's commercial real estate community
- Collaborate with the Union Pacific and Burlington Northern Santa Fe Railroads on development of spurs for their rail-served parcels
- Increase local employer understanding and utilization of workforce development programs

ADMINISTRATION

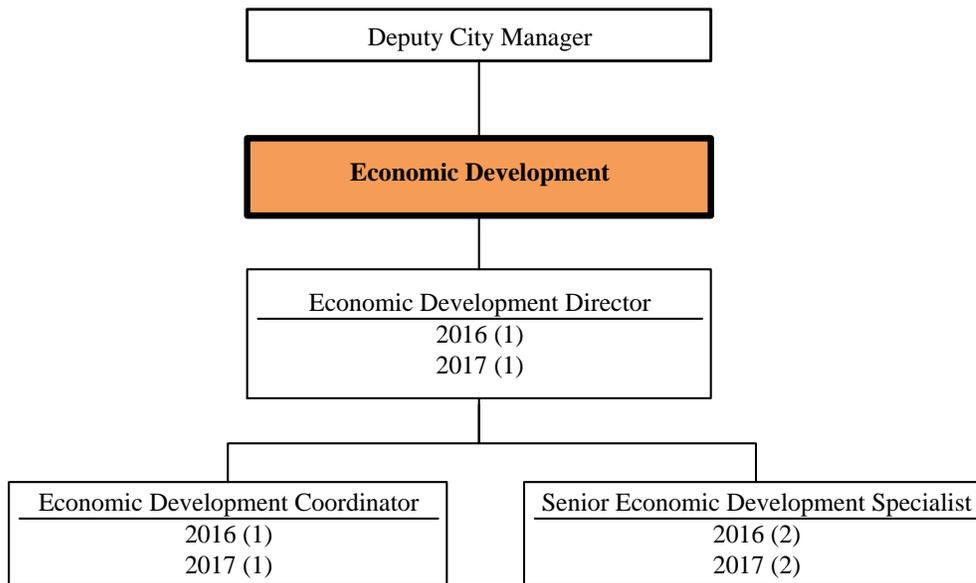
ECONOMIC DEVELOPMENT

CORE BUSINESS SERVICES

- “The 3 Rs”: Recruitment, Retention, and Retail
- Promote economic development opportunities through marketing, public relations and attraction activities
- Provide informational data, statistics, maps and resources to developers, investors, real estate brokers, site selectors, retail brokers and others in order to attract quality businesses or to assist business expansion within the City
- PROGRAM:
 - Economic Development
- DEPARTMENT:
 - City Manager’s Office – Economic Development Division
 - Assist with site selection for new or expanding businesses
 - Facilitate the development process
 - Provide information about available economic resources and incentives
 - Represent the City with regional planning activities
 - Offer assistance or referrals to existing businesses
 - Support business owners and developers at pre-development meetings
 - Attend the International Council of Shopping Centers (ICSC) annual convention and promote to prospective retailers the retail opportunities within the City
 - Participate in activities with external government and economic development organizations in order to promote economic development in Commerce City

ADMINISTRATION

ECONOMIC DEVELOPMENT



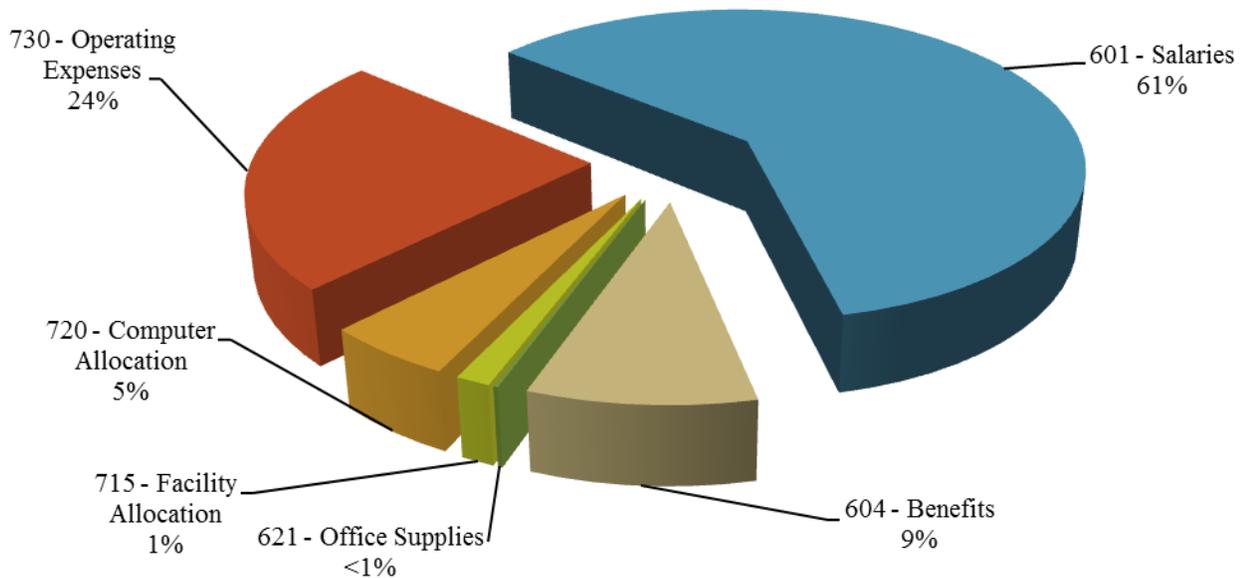
ADMINISTRATION

ECONOMIC DEVELOPMENT

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	158,884	288,352	195,065	263,338	315,792	325,266
602 - Contract Services	66,400	-	-	-	-	-
604 - Benefits	20,711	39,290	26,619	35,935	46,972	48,689
<u>Materials and Supplies</u>						
621 - Office Supplies	1,466	1,000	572	761	1,000	1,000
<u>Services and Charges</u>						
715 - Facility Allocation	7,766	9,922	7,450	9,908	7,275	7,281
720 - Computer Allocation	35,211	27,656	20,742	27,587	27,342	30,488
730 - Operating Expenses	108,346	122,577	73,311	97,504	123,940	123,940
TOTAL:	398,784	488,796	323,759	435,033	522,321	536,664

2016 ECONOMIC DEVELOPMENT EXPENDITURES



ADMINISTRATION

COMMUNICATIONS/INTERGOVERNMENTAL AFFAIRS

DESCRIPTION

The Communications & Intergovernmental Affairs Division provides public information, communications, marketing, community relations and government affairs services for external and internal audiences citywide for internal and external communication. The division's goal is to engage the public to encourage community involvement, communication and to build trust.

To achieve the goal, the division seeks to:

- Deliver accurate and balanced information in a timely manner to a wide variety of stakeholders.
- Lead external and internal communication strategies or tactics.
- Serve as a trusted expert and valuable resource.
- Promote the city's brand and reputation.

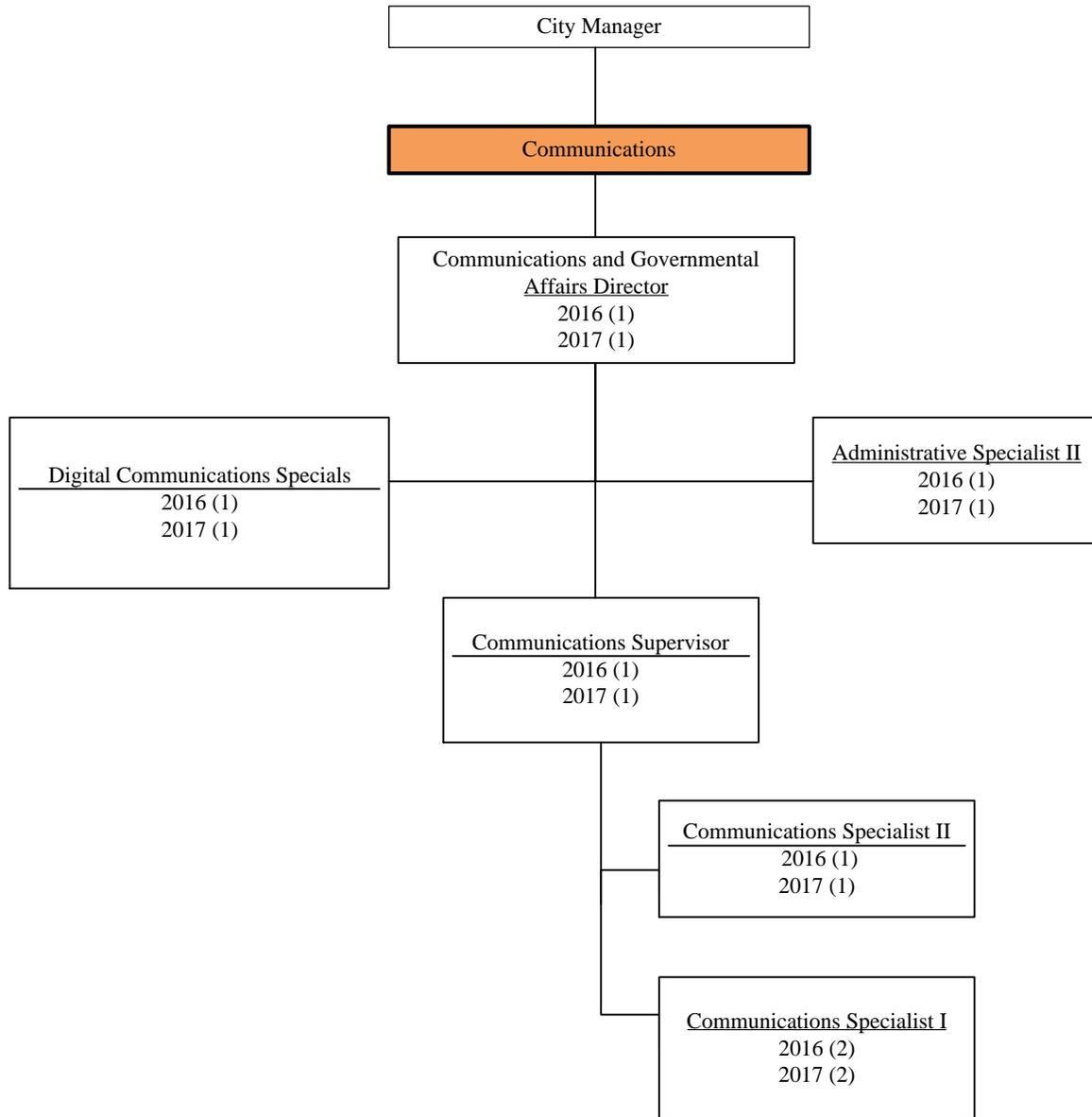
The following strategies will be employed to meet the stated objectives:

- Build a citizenry that is informed and engaged about Commerce City's vision and purpose through a proactive, integrated communication program.
- Create a communications program that builds pride, connectivity and engagement among Commerce City residents, businesses, employees and others.
- Establish a coordinated and consistent flow of information about Commerce City through internal and external channels.
- Leverage diverse set of tools and tactics to support/reinforce more effectively reach our audiences.
- Support programs that promote the city reputation and characteristics to city and regional audiences.

The division uses a variety of tactics identified in its annual administrative work plan, collaborating with departments to meet the stated goal and objectives.

ADMINISTRATION

COMMUNICATIONS/INTERGOVERNMENTAL AFFAIRS



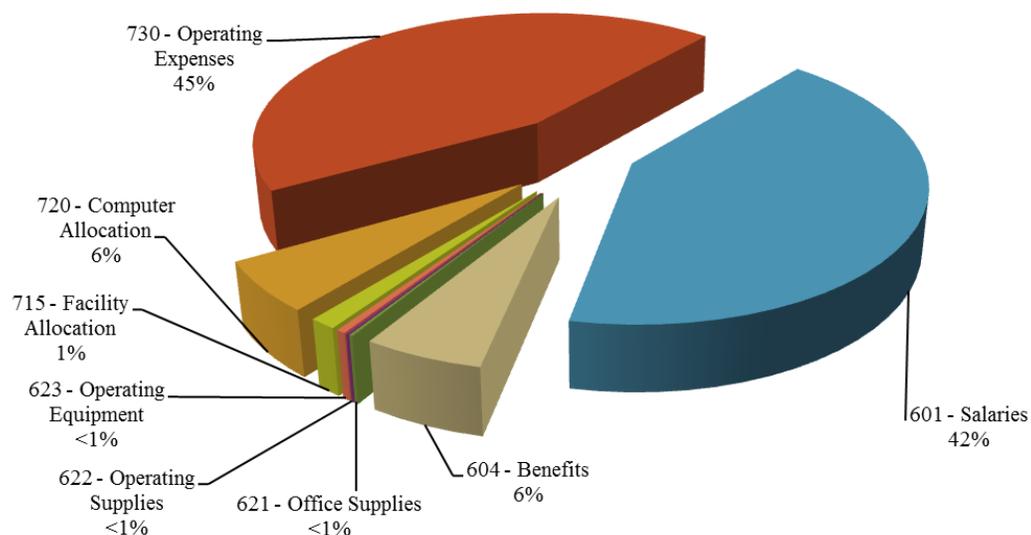
ADMINISTRATION

COMMUNICATIONS/INTERGOVERNMENTAL AFFAIRS

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	418,648	426,046	323,709	437,008	434,578	447,615
602 - Contract Services	10,377	-	-	-	-	-
604 - Benefits	51,768	57,204	43,201	58,321	57,727	59,459
<u>Materials and Supplies</u>						
621 - Office Supplies	635	1,900	685	911	1,900	1,900
622 - Operating Supplies	1,640	1,450	1,482	1,971	1,450	1,450
623 - Operating Equipment	7,068	4,525	4,348	5,782	4,525	4,525
<u>Services and Charges</u>						
715 - Facility Allocation	15,704	20,062	15,064	20,036	13,218	13,230
720 - Computer Allocation	53,176	51,824	38,868	51,694	59,592	66,448
730 - Operating Expenses	437,494	429,054	242,828	322,961	458,502	436,202
TOTAL:	996,509	992,065	670,186	898,685	1,031,492	1,030,829

2016 COMMUNICATIONS EXPENDITURES



ADMINISTRATION

INTERGOVERNMENTAL AFFAIRS

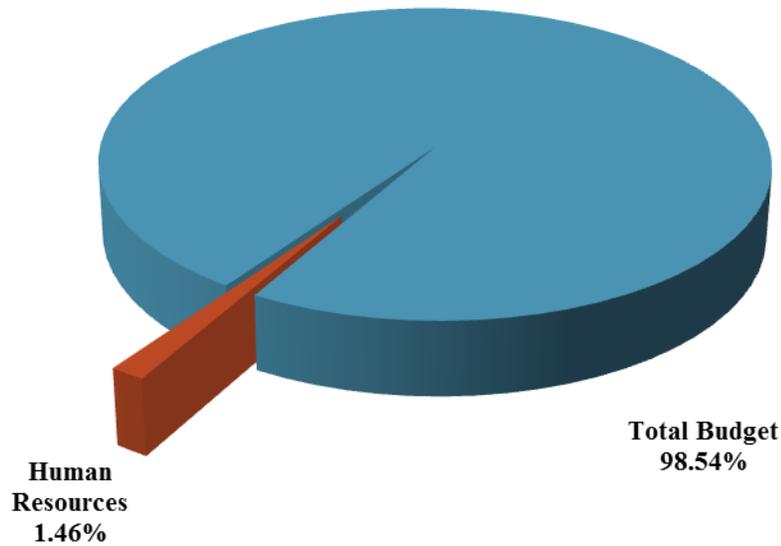
DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	6	-	-	-	-	-
604 - Benefits	-	-	-	-	-	-
<u>Materials and Supplies</u>						
621 - Office Supplies	-	-	-	-	-	-
622 - Operating Supplies	-	-	-	-	-	-
<u>Services and Charges</u>						
715 - Facility Allocation	-	-	-	-	-	-
720 - Computer Allocation	-	-	-	-	-	-
730 - Operating Expenses	85	-	-	-	-	-
TOTAL:	91	-	-	-	-	-



HUMAN RESOURCES

HUMAN RESOURCES



	<u>2016 Budget</u>	<u>2017 Plan</u>
Administration	\$ 801,645	\$ 835,848
Employee Activity Committee	\$ 17,500	\$ 17,500
Risk Management	\$ 118,538	\$ 97,139
Organizational Development	\$ 42,000	\$ 42,000
Employee Assisted Housing	\$ -	\$ -
Total	\$ 979,683	\$ 992,487

HUMAN RESOURCES

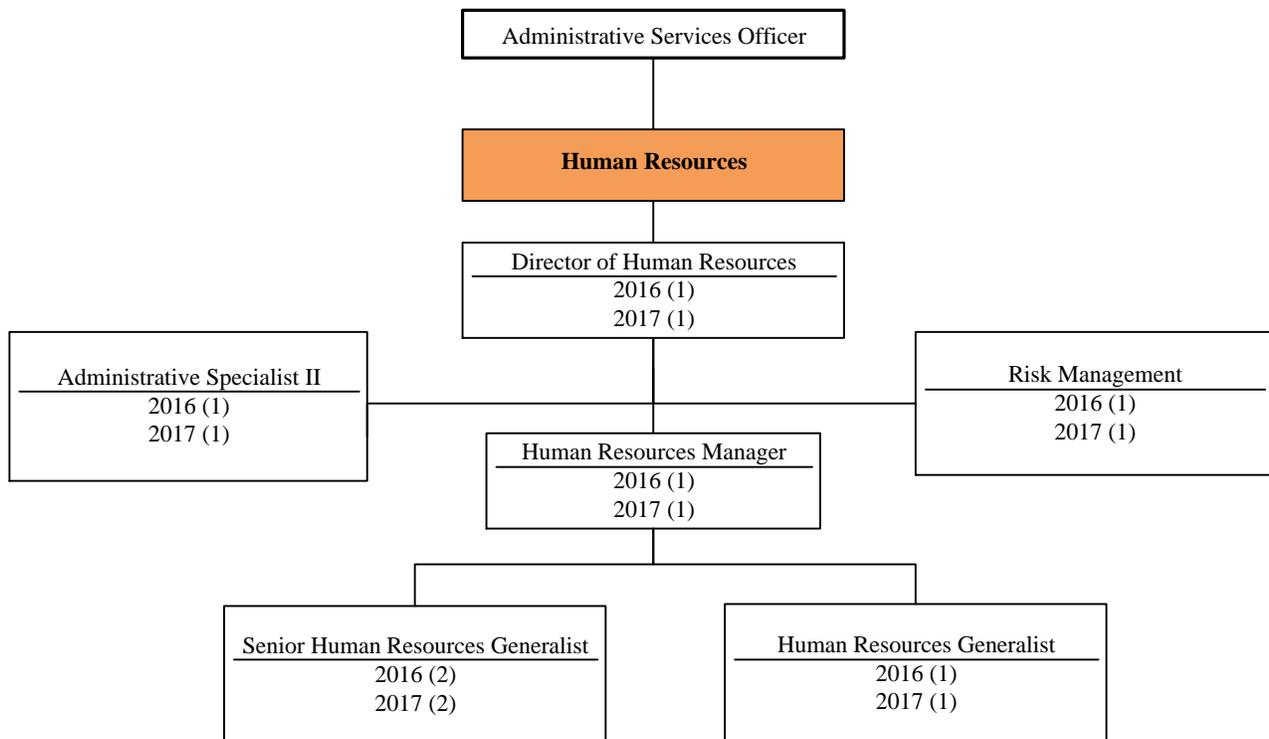
HUMAN RESOURCES

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.

Comprehensive services include the following:

Human Resources planning, budgeting, allocating and utilizing resources effectively; continuously searching for proactive ways to improve and evolve the organization; administering the recruitment and pre-employment process for new hire selection; active in employee and labor relations, communication, and organizational health; administers the performance management and review systems; full scope of employee services; creation and marketing of H.R. programs and services; review and implementation of evolving multi-option benefit plans (Health, Dental, Vision, Pre-Paid Legal, EAP, 401, 457, COBRA/HIPAA, FMLA, STD, LTD, Flex, Workers' Compensation, Wellness Program, Continual Education Administration); internal and external customer service to create a unified, involved and informed experience for our community/employee population.



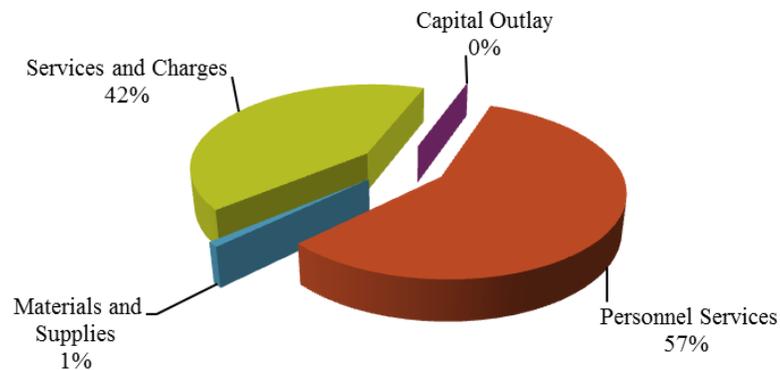
HUMAN RESOURCES

HUMAN RESOURCES

DEPARTMENT EXPENDITURE SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Personnel Services	\$ 543,526	\$ 557,834	\$ 561,637	\$ 578,487
Materials and Supplies	\$ 9,942	\$ 9,550	\$ 9,550	\$ 9,550
Services and Charges	\$ 390,643	\$ 389,583	\$ 408,496	\$ 404,450
Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 944,112	\$ 956,967	\$ 979,683	\$ 992,487

2016 HUMAN RESOURCE DEPARTMENT EXPENDITURES



DEPARTMENT FUND RESOURCES

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
General Fund Revenues	\$ 944,112	\$ 956,967	\$ 979,683	\$ 992,487
TOTAL:	\$ 944,112	\$ 956,967	\$ 979,683	\$ 992,487

TOTAL FTE

<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
7.00	7.00	7.00	7.00

HUMAN RESOURCES

HUMAN RESOURCES ADMINISTRATION

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 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 H.R. 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/employee. 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.

OBJECTIVES

- Utilize enhanced information and communications technologies to create a unified, involved and informed community:
 - Continually evaluate and improve the systems in place to communicate job openings and abilities to submit resume'/application on line
 - Provide resources for the community/ applicants on issues that could enhance career opportunities- GED resources and Adams County One Stop Career Center
 - Continually mentor and coach the interns from local Colleges and attend local job fairs
- Develop relationships between the city, citizens and businesses to foster a relationship of trust and respect:
 - Assist with providing information as requested for salary surveys and job duties
 - Provide citizens with excellent customer service when they inquire about any of the services that the City may provide and provide assistance in directing citizens to the correct organization if the city was not able to meet their needs
- Awareness and appreciation of diversity:
 - Provide continual training for employees on diversity issues
 - Recruit and retain quality staff
 - Continually monitor the pre-employment screening process
 - Comparing essential job functions to the candidates qualifications
 - Cross-functional interview panels
 - Multiple interviews
 - Background, CBI, pre-employment drug screens
 - Continually provide a quality orientation on the City's policies and procedures
 - Continually educate and review trends, updates, legal issues, policies and procedures
 - Continually review the scope and economics of providing a competitive benefit package
 - Continually strive to create and provide services and events that enrich "employment life" (Benefits/Wellness Fair, EAP, Wellness Program)

HUMAN RESOURCES

- Create a continuous learning environment:
 - Provide timely and effective training on issues, trends and factors that impact the diverse ranges of employees and job needs
- Provide trainings from certified In-house trainers (DiSC, Crucial Conversations)
 - Research adult learning techniques and provide diverse methods and utilize different instructors/resources
- Integration of values throughout the organization:
 - Be role models for the values
- Manage financial resources responsibly:
 - Research and utilize the best tool for the task
 - Recycle paper and office supplies
 - Content management
- Manage infrastructure and equipment responsibly:
 - Perform employee ergonomic evaluations and train employee on proper body mechanics
- Provide innovative communication solutions – open communication:
 - Utilize electronic communications as a tool to communicate and document when appropriate
 - Provide face-to-face communication as often as possible to increase visibility of H.R. and eliminate communication barriers
 - Participate in the Employee Newsletter
 - Provide benefit statements
 - Timely exchange of information or response to inquires, provide follow up to ensure needs are met
- Provide enlightened and proactive leadership:
 - Hold consistent H.R. meetings to discuss current issues in the industry and/or internal issues and provide a conduit for information to/from leadership in the organization
 - Develop Leadership programs
 - Be responsive to the needs of the organization
 - Meet with department directors to work with them in a partnering capacity to solve current issues
- Continuously improve and evolve organization:
 - Review, update and live the H.R. Mission and Goals:
 - Mission: As a trusted professional resource, HR is committed to strengthening the organization’s culture while providing a safe and approachable environment through services and education for the benefit of all employees.
 - Vision: As a strategic partner, our expertise provides credible and proactive resources to strengthen Commerce City’s values, mission and operations. We are here to serve.
 - Reporting, metrics and analytics – tell our story
- Allocate and utilize resources effectively:
 - Prudent decisions
 - Viewing the organization as a whole not just from the H.R. department or the department with which we are working
- Eliminate boundaries between departments to achieve mutual support
 - Continually strive and encourage an environment of security, trust, and confidentiality
 - Actively participate on cross-functional teams for development of processes and policies
 - Utilize open communication, including Crucial Conversation skills
 - Be visible

HUMAN RESOURCES

CORE BUSINESS SERVICES

- Retention and recruitment of qualified employees
- Employee Relations
- Coaching
- Resource providers of options
- Employee training and continued education
- Benefit management
- Employee orientation
- Investigation and inquires
- Succession Planning
- Compensation Management
- Legal Mandate Compliance to Federal, State and local laws - ADA, ACA, EEO, FMLA, FLSA, HIPPA
- Performance Management Systems
- Policies and Procedures
- Workers Compensation and Safety Management
- Employee Health and Wellness
- Maintain employee records

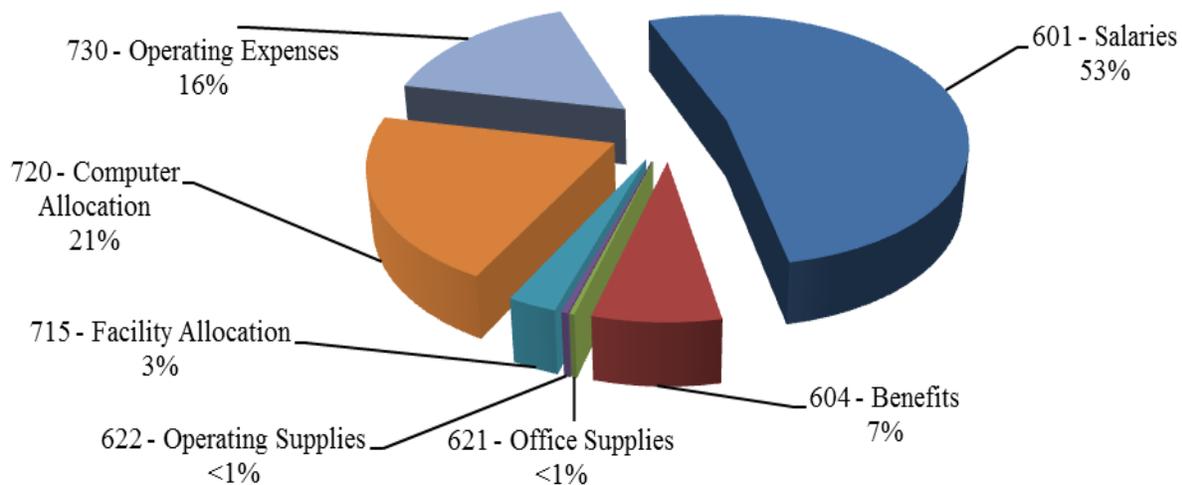
HUMAN RESOURCES

HUMAN RESOURCES ADMINISTRATION

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	408,710	419,829	303,366	409,543	421,365	434,006
604 - Benefits	53,863	57,309	41,854	56,503	57,157	58,872
<u>Materials and Supplies</u>						
621 - Office Supplies	1,788	2,300	1,160	1,543	2,300	2,300
622 - Operating Supplies	3,203	3,000	2,000	2,660	3,000	3,000
<u>Services and Charges</u>						
715 - Facility Allocation	23,422	29,922	22,468	29,882	21,939	21,957
720 - Computer Allocation	148,302	163,736	122,802	163,327	166,269	185,398
730 - Operating Expenses	104,370	129,615	73,141	97,278	129,615	130,315
TOTAL:	743,658	805,711	566,791	760,736	801,645	835,848

2016 HUMAN RESOURCES ADMINISTRATION EXPENDITURES



HUMAN RESOURCES

RISK MANAGEMENT



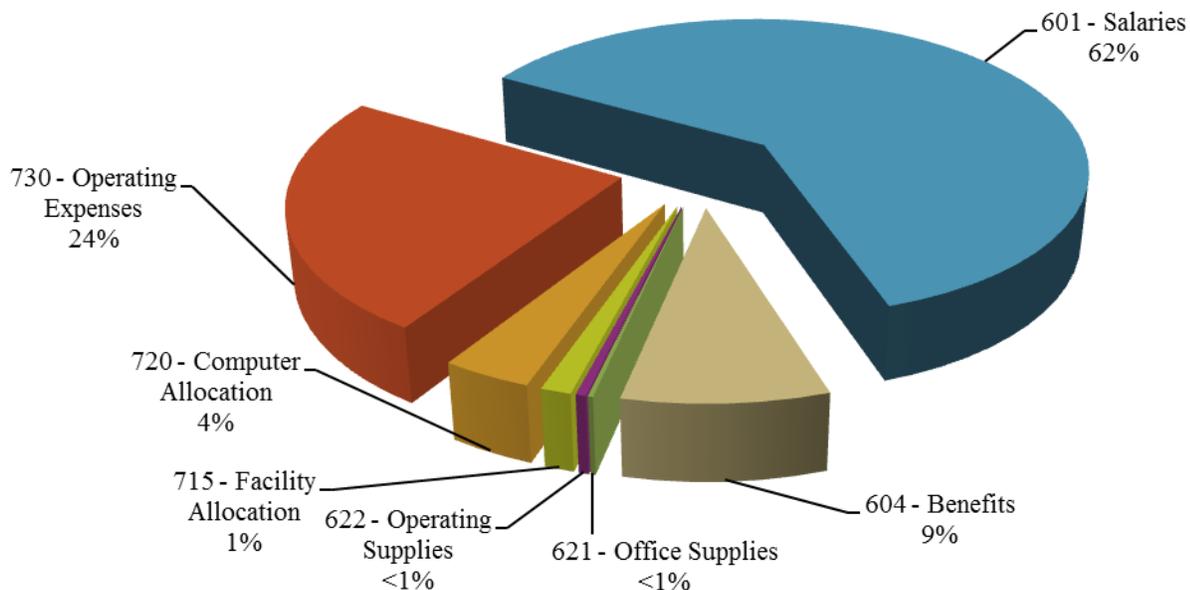
HUMAN RESOURCES

RISK MANAGEMENT

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	71,511	71,001	54,566	73,665	73,131	75,325
604 - Benefits	9,442	9,695	7,537	10,174	9,984	10,284
<u>Materials and Supplies</u>						
621 - Office Supplies	93	250	-	83	250	250
622 - Operating Supplies	1,459	500	223	296	500	500
<u>Services and Charges</u>						
715 - Facility Allocation	1,592	2,035	1,528	2,032	1,492	1,493
720 - Computer Allocation	4,509	4,495	3,371	4,484	4,401	4,907
730 - Operating Expenses	4,833	3,780	2,315	3,079	28,780	4,380
TOTAL:	93,439	91,756	69,540	93,813	118,538	97,139

2016 RISK MANAGEMENT EXPENDITURES



HUMAN RESOURCES

ORGANIZATIONAL DEVELOPMENT

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
<u>Services and Charges</u>						
730 - Operating Expenses	77,368	42,000	23,712	29,640	42,000	42,000
TOTAL:	77,368	42,000	23,712	29,640	42,000	42,000

EMPLOYEE ACTIVITY COMMITTEE

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
<u>Materials and Supplies</u>						
622 - Operating Supplies	3,400	3,500	2,701	3,376	3,500	3,500
<u>Services and Charges</u>						
730 - Operating Expenses	13,840	14,000	-	3,500	14,000	14,000
TOTAL:	17,240	17,500	2,701	6,876	17,500	17,500

EMPLOYEE ASSISTED HOUSING

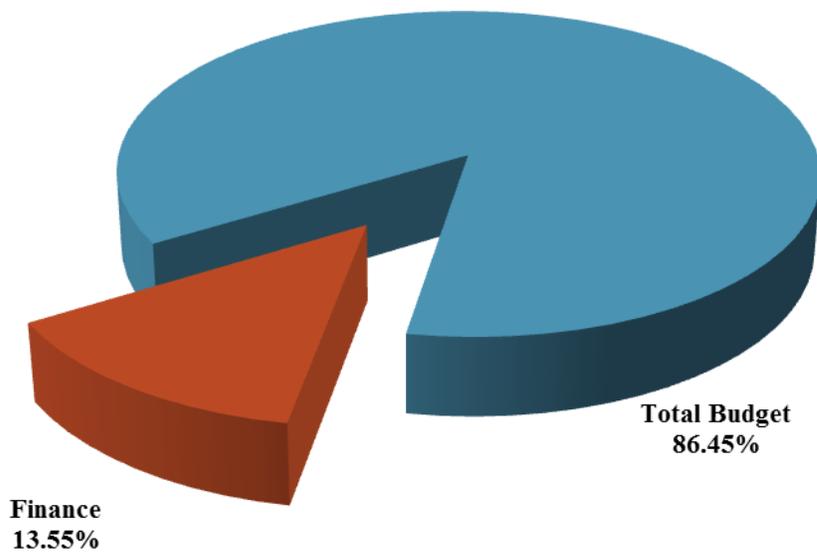
DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
<u>Services and Charges</u>						
730 - Operating Expenses	12,407	-	852	1,133	-	-
TOTAL:	12,407	-	852	1,133	-	-



FINANCE

FINANCE



	<u>2016 Budget</u>	<u>2017 Plan</u>
Financial Planning & Budgeting	\$ 404,446	\$ 417,883
Financial Services	\$ 1,791,776	\$ 1,835,384
Tax	\$ 1,121,909	\$ 1,158,890
Municipal Court	\$ 599,761	\$ 622,909
Internal Services	\$ 8,996,324	\$ 9,128,504
Total	\$ 12,914,216	\$ 13,163,570

FINANCE

FINANCE

DESCRIPTION

The Finance Department is made up of five divisions, Financial Planning and Budgeting, Financial Services, Municipal Court, 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.



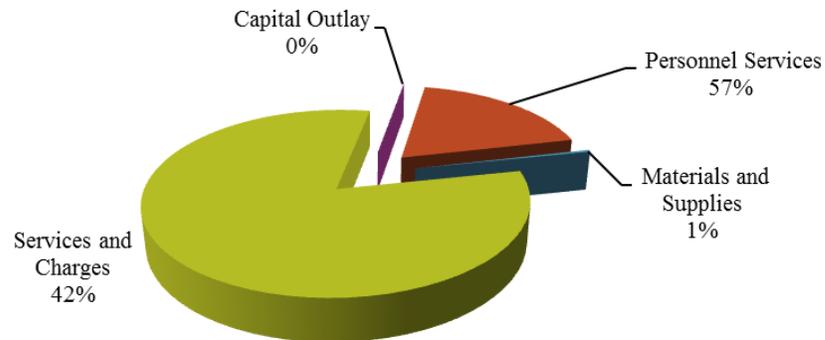
FINANCE

FINANCE

DEPARTMENT EXPENDITURE SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Personnel Services	\$ 2,358,874	\$ 2,428,091	\$ 2,403,357	\$ 2,475,460
Materials and Supplies	\$ 42,208	\$ 48,635	\$ 45,440	\$ 45,440
Services and Charges	\$ 8,281,157	\$ 9,719,643	\$ 10,465,419	\$ 10,642,670
Capital Outlay	\$ 752,972	\$ -	\$ -	\$ -
TOTAL:	\$ 11,435,210	\$ 12,196,369	\$ 12,914,216	\$ 13,163,570

2016 FINANCE DEPARTMENT EXPENDITURES



DEPARTMENT FUND RESOURCES

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
General Fund Revenues	\$ 11,435,210	\$ 12,196,369	\$ 12,914,216	\$ 13,163,570
TOTAL:	\$ 11,435,210	\$ 12,196,369	\$ 12,914,216	\$ 13,163,570

TOTAL FTE

<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
32.00	32.00	32.00	32.00

FINANCE

FINANCIAL PLANNING & BUDGETING

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.

OBJECTIVES

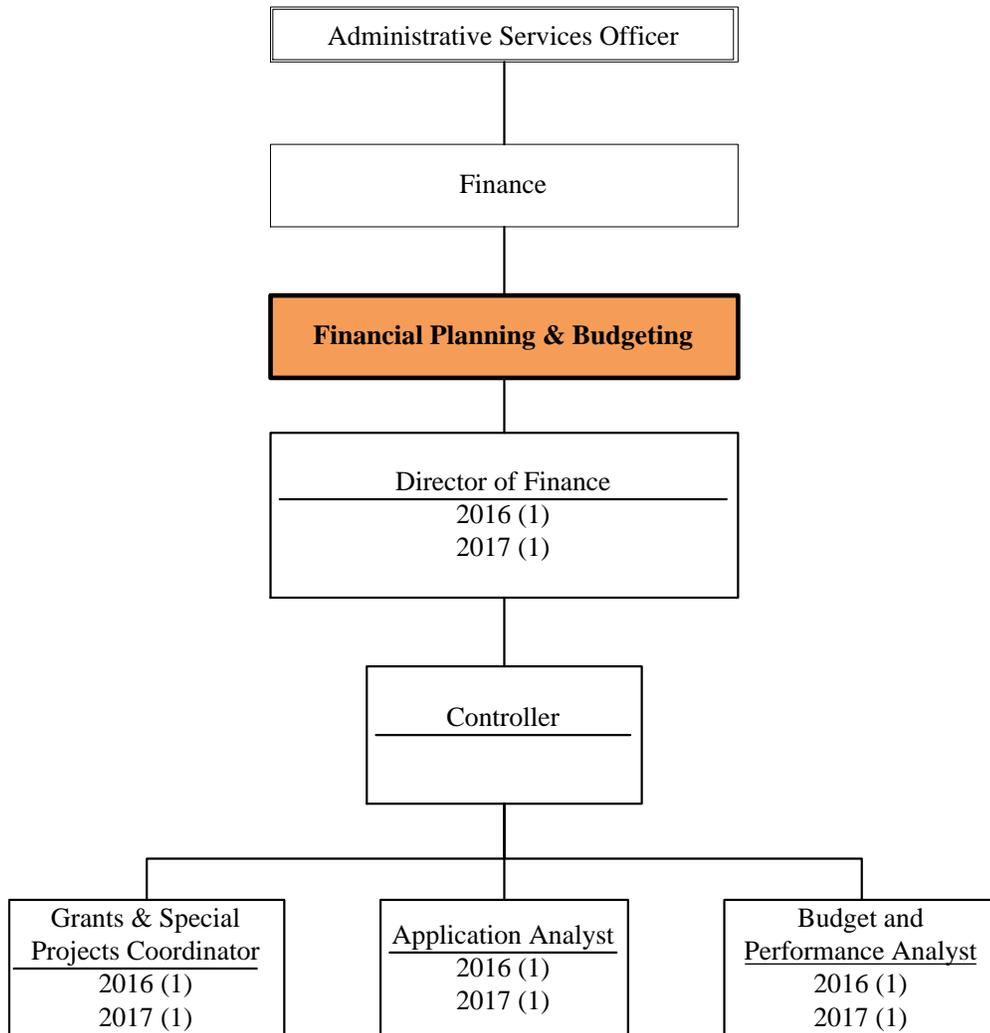
- Develop and implement strategies that promote fiscal responsibility, maintain current levels of service, and address future needs
- Integrate the Council's goals and priorities with planning and budgeting processes
- Provide budgetary oversight and guidance to city departments
- Perform budget forecasting and analysis
- Identify funding priorities and gaps in funding, and develop appropriate financing strategies
- Administer debt so principal and interest is covered and City debt costs are minimized
- Prepare multi-year budgets effectively communicating the City's commitments and plans
- Manage the City's investment portfolio to maximize return on investments, safety and liquidity

CORE BUSINESS SERVICES

- Capital Improvements Plan Coordination
- Financial Stewardship for Entire City
- Invest Funds
- Prepare the City Budget
- Manage annual audit
- Provide Long-Range Financial Planning
- Provide Strategic Financial Analysis and Planning
- Manage Debt Issuance, payments, and annual disclosure updates

FINANCE

FINANCIAL PLANNING & BUDGETING



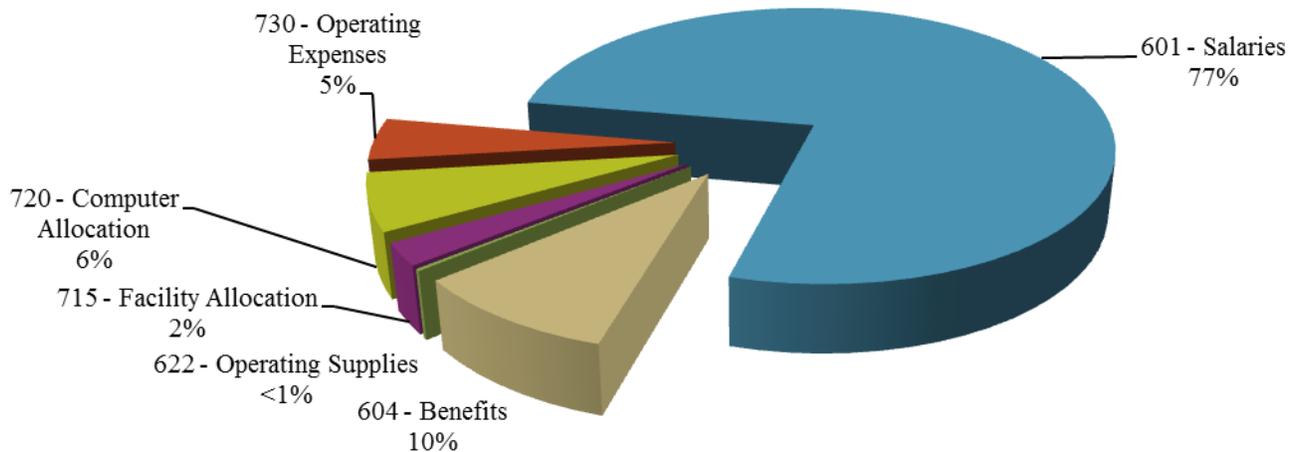
FINANCE

FINANCIAL PLANNING & BUDGETING

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	421,882	416,111	211,657	285,737	310,101	319,404
604 - Benefits	57,237	56,085	28,916	39,036	38,480	39,634
<u>Materials and Supplies</u>						
622 - Operating Supplies	567	1,000	293	389	1,000	1,000
<u>Services and Charges</u>						
715 - Facility Allocation	9,212	11,768	8,836	11,753	10,120	10,129
720 - Computer Allocation	34,678	31,030	23,272	30,952	25,819	28,790
730 - Operating Expenses	16,326	19,026	8,984	11,948	18,926	18,926
TOTAL:	539,903	535,019	281,958	379,815	404,446	417,883

2016 FINANCIAL PLANNING & BUDGETING EXPENDITURES



FINANCE

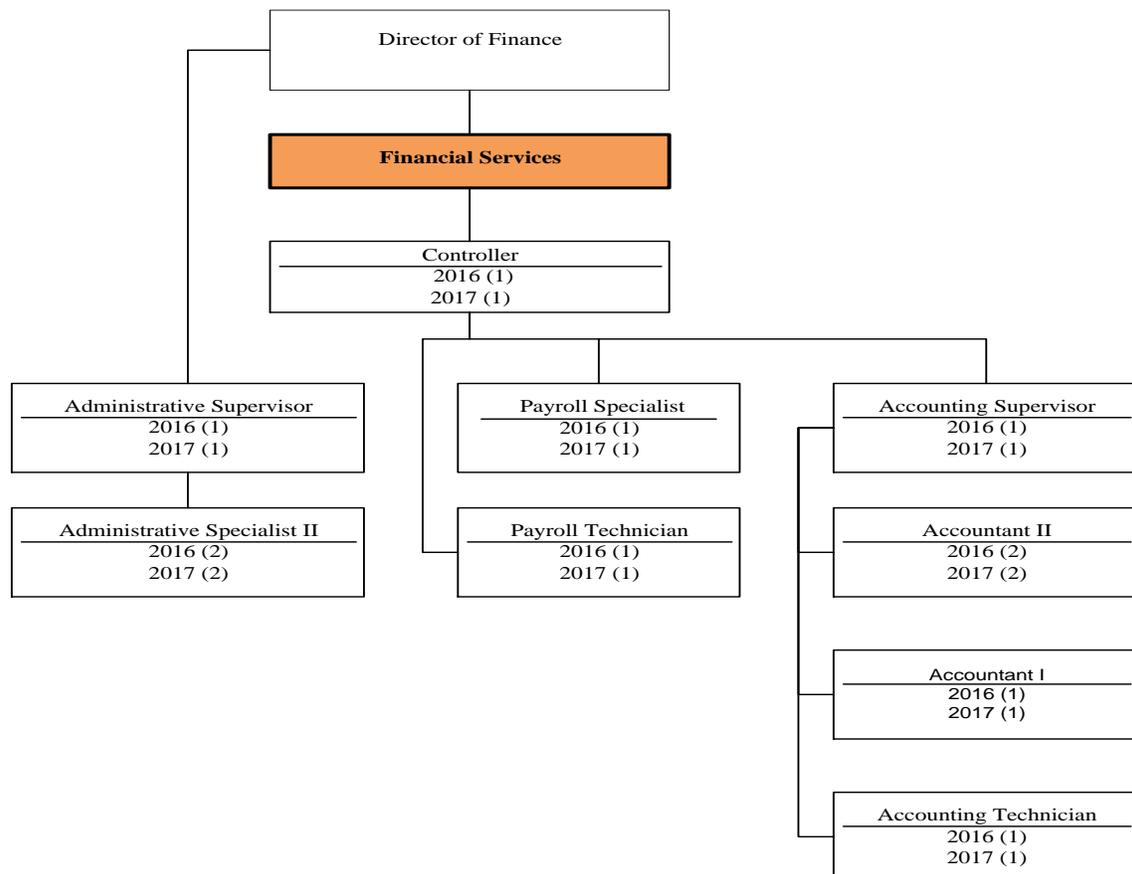
FINANCIAL SERVICES

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.

OBJECTIVES

- Collect revenues and manage cash
- Maintain current accounting on all City financial transactions including general ledger, payroll, accounts payable, grants, loans and long-term financing using generally accepted accounting principles
- Financial Administration and Audit of the City's Capital Assets
- Preparation and Financial Reporting of Grants
- Management of Accounts Payable, Receivable, Payroll
- Administer employee pensions/retirements
- Prepare financial reports to aid the City Council, City Manager and departments in decision making and managing the City
- Manage Procurement Card Program
- Monitor Development Agreements



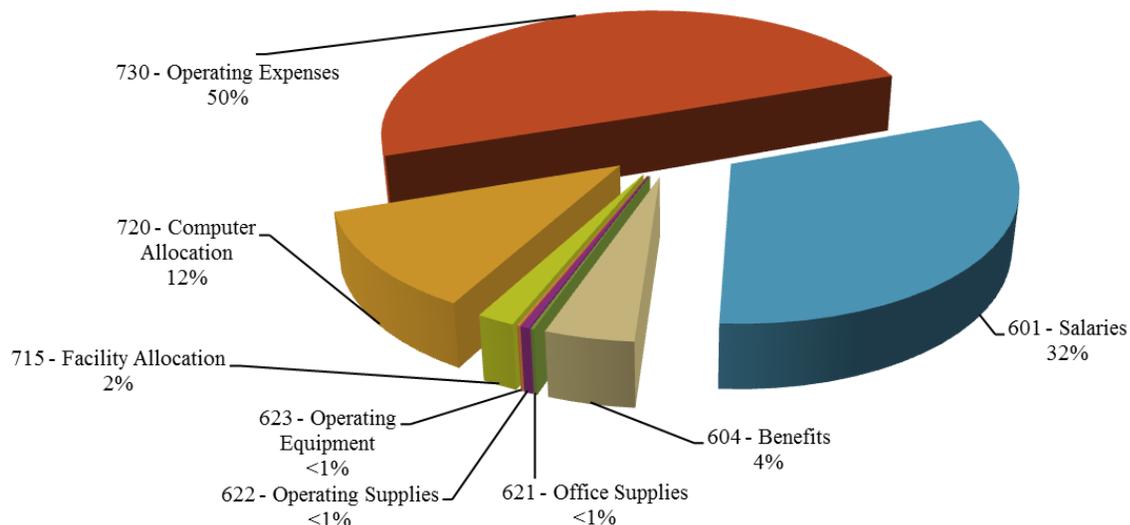
FINANCE

FINANCIAL SERVICES

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	494,254	529,616	345,183	465,997	566,387	583,379
602 - Contract Services	15,282	-	31,155	41,437	-	-
604 - Benefits	65,506	72,421	47,264	63,806	77,360	79,682
<u>Materials and Supplies</u>						
621 - Office Supplies	1,986	3,000	1,996	2,654	3,000	3,000
622 - Operating Supplies	4,443	9,000	2,785	3,704	8,000	8,000
623 - Operating Equipment	860	1,000	850	1,131	2,000	2,000
<u>Services and Charges</u>						
715 - Facility Allocation	35,182	44,945	33,748	44,885	32,954	32,982
720 - Computer Allocation	224,097	206,864	159,699	212,400	210,920	235,186
730 - Operating Expenses	217,422	907,405	226,120	300,740	891,155	891,155
<u>Capital Outlay</u>						
801 - Capital Outlay	752,972	-	614,193	816,877	-	-
TOTAL:	1,812,005	1,774,250	1,462,993	1,953,630	1,791,776	1,835,384

2016 FINANCIAL SERVICES EXPENDITURES



FINANCE

TAX

DESCRIPTION

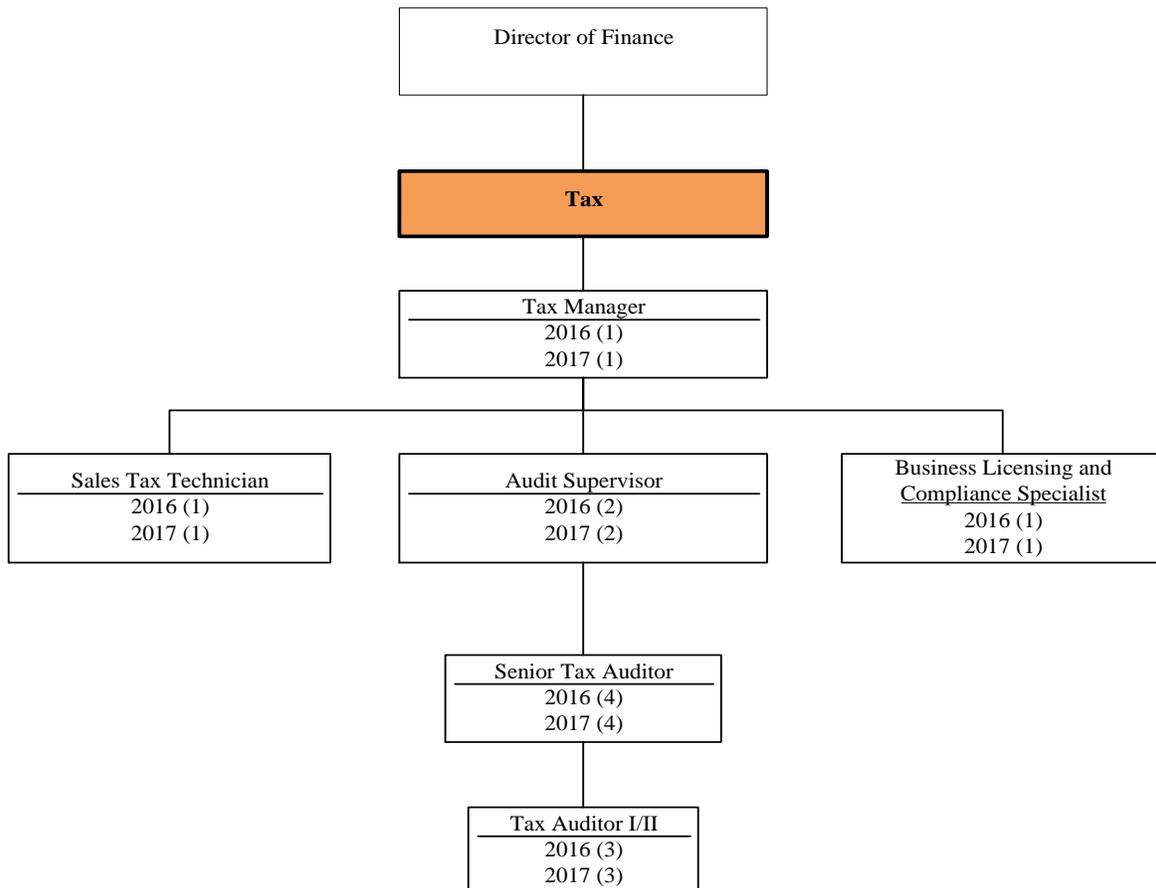
The Tax Division is responsible for sales and use tax education, compliance, licensing, collection and enforcement. The Tax Division works in conjunction with city departments to ensure compliance with licensing and tax code requirements.

OBJECTIVES

- Maintain sales and use tax revenues
- Ensure businesses are licensed to collect, pay and report the correct amount of tax due
- Educate and inform businesses, accountants, consumers and other governmental jurisdictions about the City of Commerce City Sales and Use Tax Code and Regulations
- Ensure the Sales and Use Tax Code and Regulations are current

CORE BUSINESS SERVICES

- Audit Businesses and Industries
- Collect Sales and Use Tax Revenues



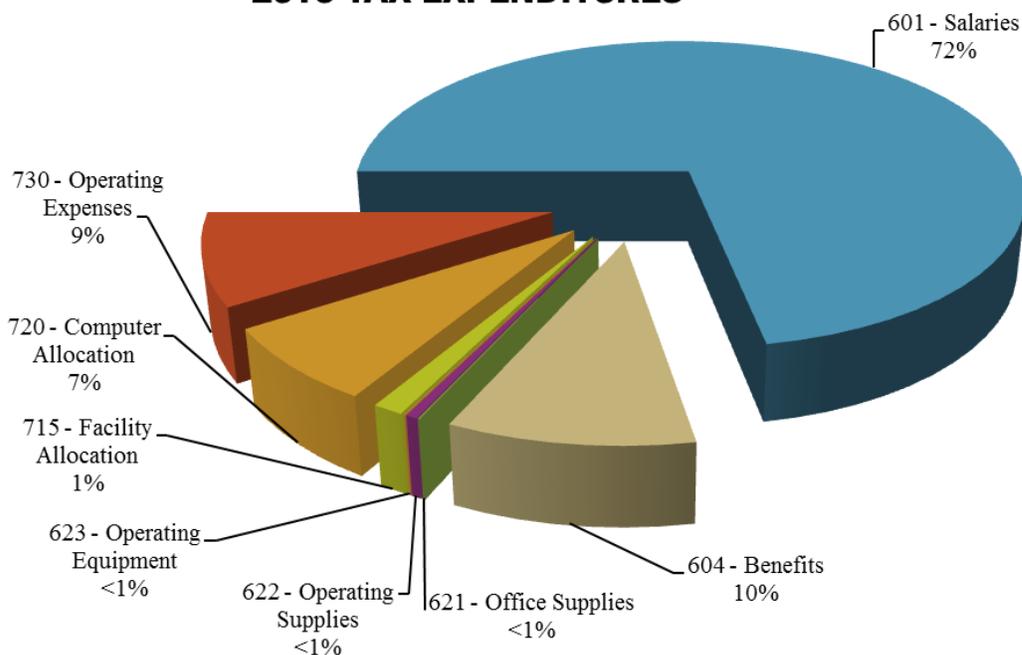
FINANCE

TAX

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	734,305	760,148	524,641	708,265	809,734	834,026
602 - Contract Services	-	-	3,300	4,389	-	-
604 - Benefits	97,636	102,956	70,761	95,527	108,452	111,706
<u>Materials and Supplies</u>						
621 - Office Supplies	578	1,000	243	323	1,000	1,000
622 - Operating Supplies	9,400	8,000	3,938	5,238	5,000	5,000
623 - Operating Equipment	334	595	-	-	400	400
<u>Services and Charges</u>						
715 - Facility Allocation	14,688	18,763	14,090	18,739	13,758	13,769
720 - Computer Allocation	90,059	81,589	61,192	81,385	81,915	91,339
730 - Operating Expenses	162,133	107,480	40,096	53,327	101,650	101,650
TOTAL:	1,109,133	1,080,531	718,260	967,193	1,121,909	1,158,890

2016 TAX EXPENDITURES



FINANCE

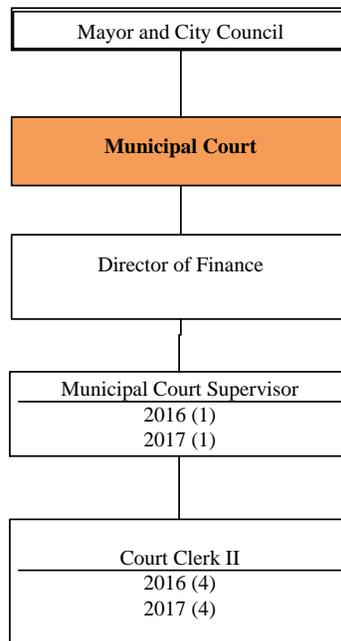
MUNICIPAL COURT

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.

OBJECTIVES

- Effectively manage court operations
- Track, process and schedule all municipal summonses issued by police, code and zoning enforcement, and tax auditors
- Prepare numerous court documents including trial and arraignment dockets, notices of court dates and fine amounts, subpoenas, jury summonses, jury trial documents, warrants, OJ/W's, correspondence and monthly reports
- Computer entry of warrants into State crime computer
- Accurately record payments of fines, costs, surcharge, bonds and restitution collected by the court and completion of court ordered programs
- Disbursement of bonds and restitution funds
- Maintain records, original documents and computer files of summonses issued by police, code and zoning enforcement, and tax auditors, and all court proceedings
- Provide accurate information to questions and timely responses to requests from the public and other City departments and, if necessary, referrals to persons and other agencies or departments for further information



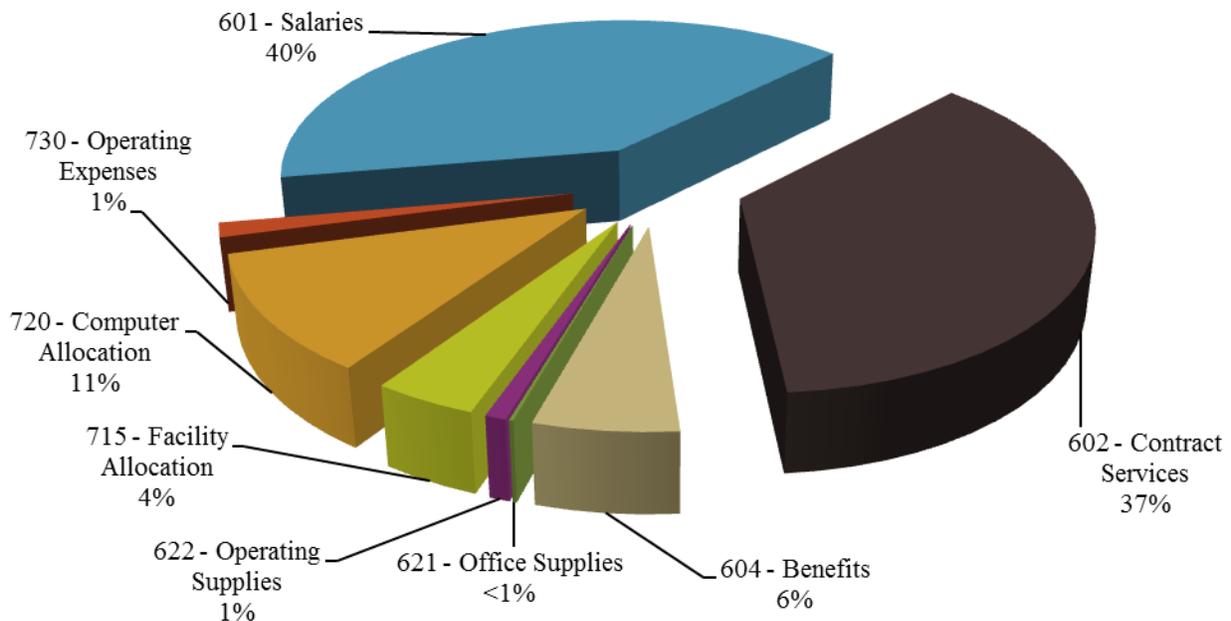
FINANCE

MUNICIPAL COURT

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	242,021	239,426	184,050	248,468	240,432	247,645
602 - Contract Services	197,696	218,600	143,388	190,706	218,600	225,158
604 - Benefits	33,053	32,730	25,253	34,091	33,811	34,826
<u>Materials and Supplies</u>						
621 - Office Supplies	1,114	1,000	285	379	1,000	1,000
622 - Operating Supplies	4,839	5,000	2,777	3,693	5,000	5,000
<u>Services and Charges</u>						
715 - Facility Allocation	26,007	33,223	24,947	33,180	24,360	24,381
720 - Computer Allocation	77,616	72,302	54,227	72,121	68,148	75,989
730 - Operating Expenses	6,098	8,410	5,564	7,401	8,410	8,910
TOTAL:	588,444	610,691	440,491	590,039	599,761	622,909

2016 MUNICIPAL COURT EXPENDITURES



FINANCE

INTERNAL SERVICES

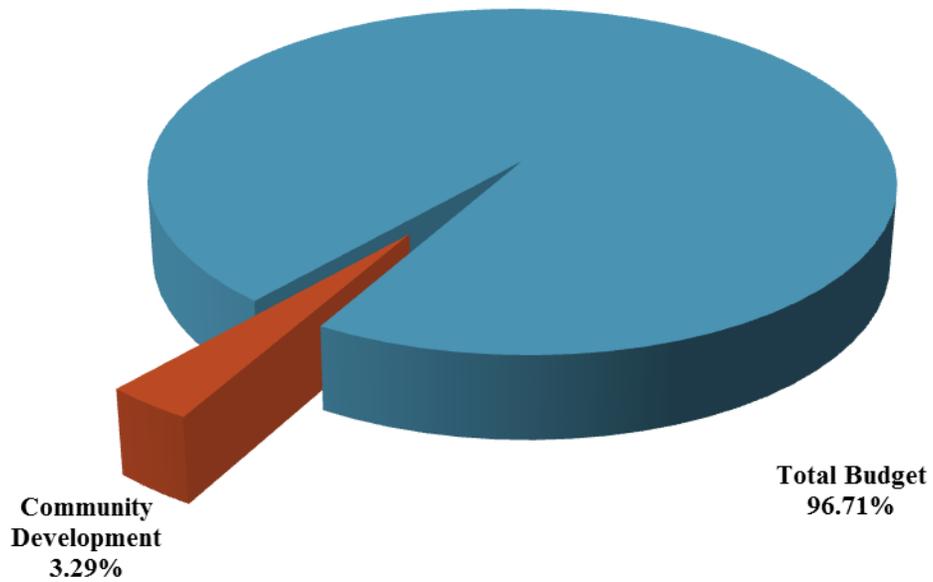
DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
<u>Materials and Supplies</u>						
623 - Operating Equipment	18,086	19,040	16,836	22,392	19,040	19,040
<u>Services and Charges</u>						
730 - Operating Expenses	7,367,639	8,176,837	4,646,822	6,180,274	8,977,284	9,109,464
TOTAL:	<u>7,385,725</u>	<u>8,195,877</u>	<u>4,663,658</u>	<u>6,202,665</u>	<u>8,996,324</u>	<u>9,128,504</u>



COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT



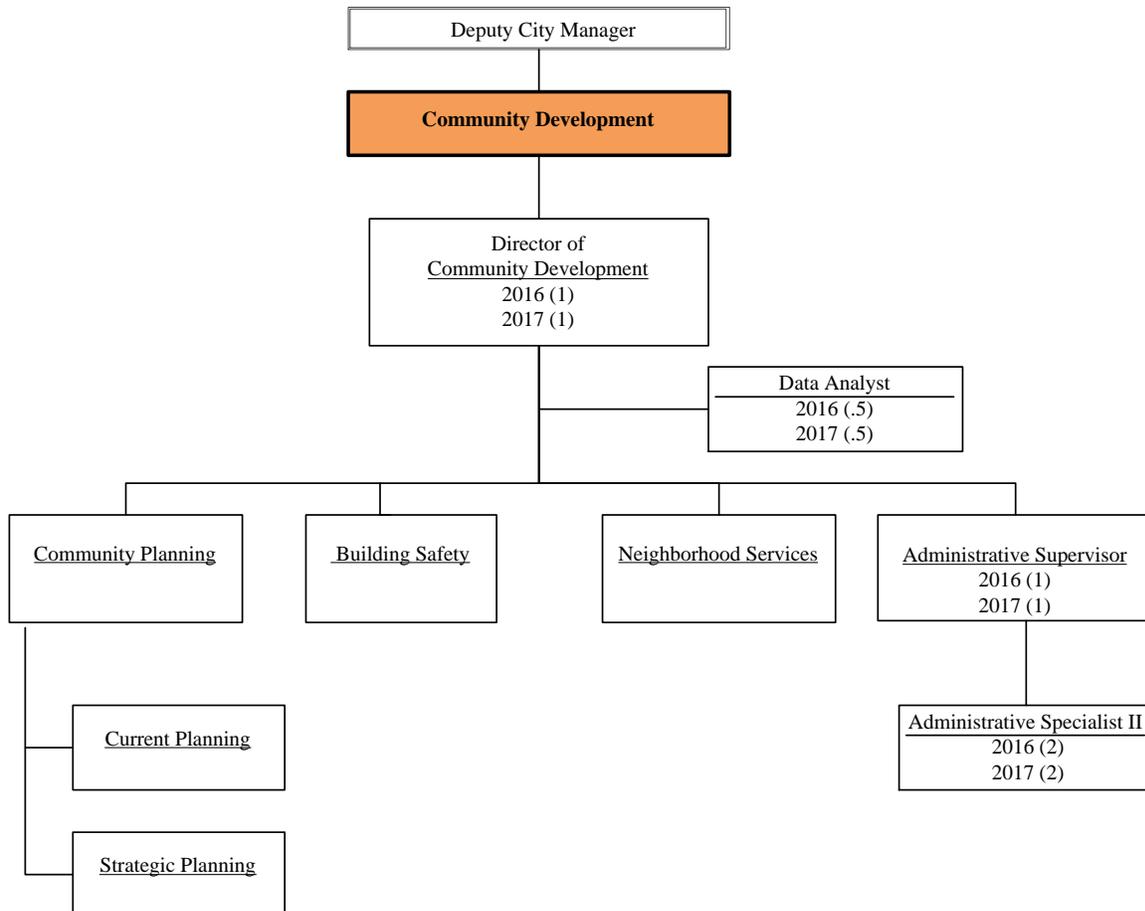
	<u>2016 Budget</u>	<u>2017 Plan</u>
Administration	\$ 519,877	\$ 538,054
Community Planning	\$ 662,990	\$ 576,602
Building Safety	\$ 1,052,726	\$ 1,103,671
Neighborhood Services	\$ 712,607	\$ 747,167
Housing	\$ 200,733	\$ 125,235
Total	\$ 3,148,933	\$ 3,090,729

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

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, BOA and City Council. Current planning, long-range planning, and neighborhood planning are all administered through Community Development. 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, and the down payment/closing costs assistance program.



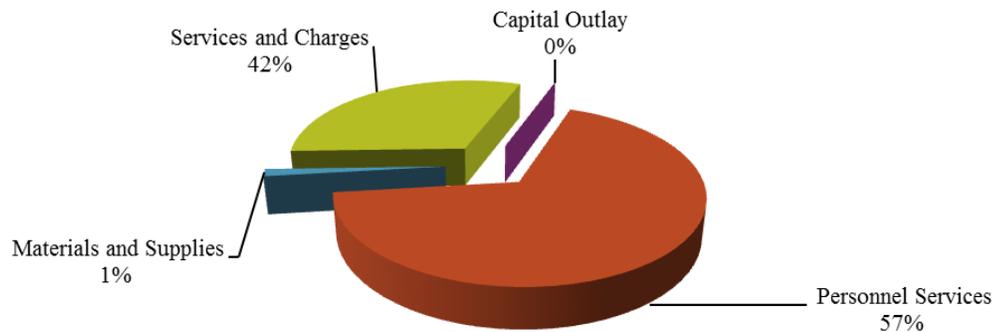
COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

DEPARTMENT EXPENDITURE SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Personnel Services	\$ 1,899,442	\$ 2,077,920	\$ 2,128,875	\$ 2,192,732
Materials and Supplies	\$ 23,656	\$ 38,525	\$ 43,275	\$ 37,525
Services and Charges	\$ 940,297	\$ 782,397	\$ 976,783	\$ 860,472
Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 2,863,395	\$ 2,898,842	\$ 3,148,933	\$ 3,090,729

2016 COMMUNITY DEVELOPMENT DEPARTMENT EXPENDITURES



DEPARTMENT FUND RESOURCE

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
General Fund Revenues	\$ 2,863,395	\$ 2,898,842	\$ 3,148,933	\$ 3,090,729
TOTAL:	\$ 2,863,395	\$ 2,898,842	\$ 3,148,933	\$ 3,090,729

TOTAL FTE

<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
30.00	31.00	31.00	31.00

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT ADMINISTRATION

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.

OBJECTIVES

- Develop, maintain, and disseminate variety of monthly, quarterly, and annual reports and other pertinent development-related information generated by the Community Development Department
- Provide administrative support to the department through the implementation and maintenance of new and existing customer service procedures
- Coordinate departmental budgets; process department's invoices, timesheets, housing loan payments, fees and fines petty cash, credit card reports and code enforcement, graffiti and abatement correspondence
- Provide administrative support to the Board of Adjustment, Planning Commission, Derby Review Board and Development Review Team
- Provide accurate minutes of all Board and Commission meetings and the Development Review Team meetings to ensure a record of decisions. Schedules and prepares City Council presentation items.
- Assist the City Manager's office with citizens' complaints and issues received from residents, City Council and staff

CORE BUSINESS SERVICES

- Respond to Citizen Inquiries
- Provide Responsive Customer Service, Information, and Translation Services
- Timely Investigation of Citizen Complaints
- Process Planning Applications
- Implement Policies and Procedures for the Department
- Process Planning Cases and Legal Posting Requirements
- Assist with Application Processing and Mail Referrals to Outside Entities
- Provide Administrative Support and coordinate meetings for the Development Review Team, Boards and Commission
- Case File Maintenance
- Records Management and Database Management
- Complete Various Special Projects

COMMUNITY DEVELOPMENT

- Develop, Maintain, and Disseminate variety of reports and development related information generated by the Community Development Department

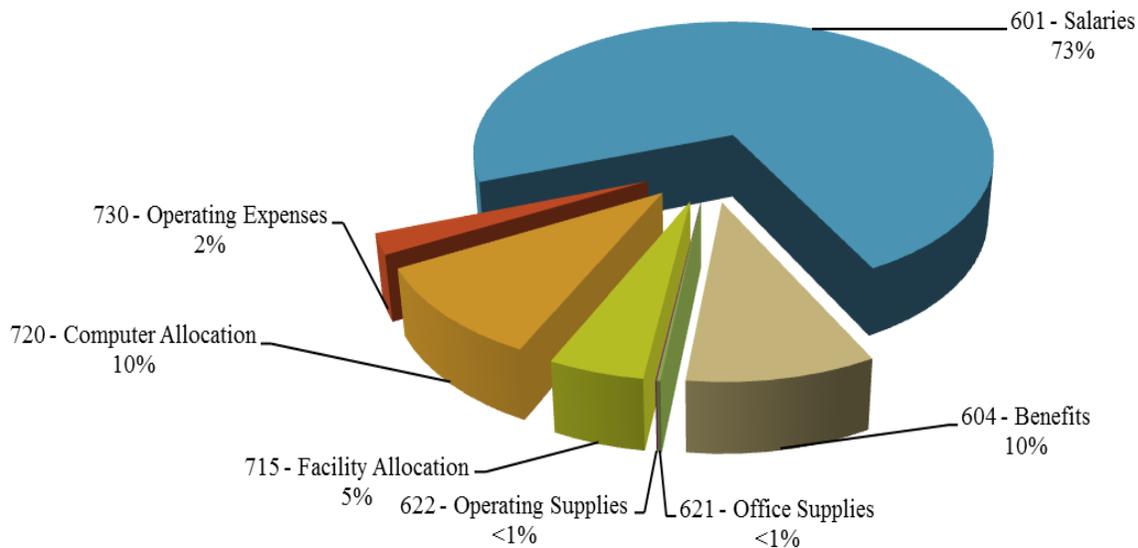
COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT ADMINISTRATION

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	257,027	289,050	215,947	291,529	379,290	390,668
604 - Benefits	31,814	36,971	27,647	37,324	49,287	50,765
<u>Materials and Supplies</u>						
621 - Office Supplies	922	700	145	192	975	700
622 - Operating Supplies	-	200	17	23	200	200
<u>Services and Charges</u>						
715 - Facility Allocation	26,644	34,036	25,558	33,992	24,957	24,978
720 - Computer Allocation	59,620	56,919	42,689	56,777	53,168	59,285
730 - Operating Expenses	56,546	11,150	28,223	37,537	12,000	11,458
TOTAL:	432,573	429,026	340,227	457,373	519,877	538,054

2016 COMMUNITY DEVELOPMENT ADMINISTRATION EXPENDITURES



COMMUNITY DEVELOPMENT

COMMUNITY PLANNING

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.

OBJECTIVES

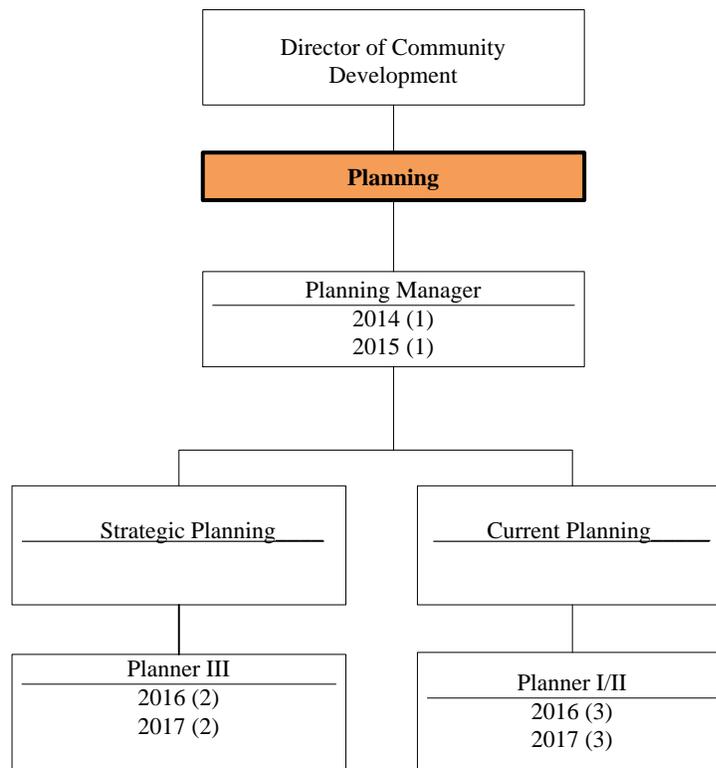
- Create a new identity for and improve the image of the City of Commerce City:
 - Develop neighborhood and sub-area plans
 - Maintain Land Development Code
 - Implementation of Appearance/Design from Comprehensive Plan
 - Review and evaluate ordinances
- Create new and expand existing avenues, programs and forums to listen to, communicate with and inform the City's citizens, Council and employees:
 - Expand alternatives for users to access information
 - Evaluate alternative methods of communication to expand accessibility of information
- Create a sustainable community:
 - Support and assist Commerce City Housing Authority in planning and developing senior and affordable housing projects
 - Implement and Monitor the Comprehensive Plan
 - Provide assistance on urban renewal projects and plans
- Provide a full range of internal programs and services in support of department operations and the implementation of Council goals:
 - Timely processing and coordination of development applications including: Zoning, Subdivisions, Development Plans, Conditional Use Permits, Variances, and Use-by-Permits

CORE BUSINESS SERVICES

- Create a new identity for and improve the image of the City of Commerce City:
- Develop neighborhood and sub-area plans
- Maintain Land Development Code
- Implementation of Appearance/Design from Comprehensive Plan
- Review and evaluate ordinances
- Create new and expand existing avenues, programs and forums to listen to, communicate with and inform the City's citizens, Council and employees:
- Expand alternatives for users to access information
- Evaluate alternative methods of communication to expand accessibility of information

COMMUNITY DEVELOPMENT

- Create a sustainable community:
- Support and assist Commerce City Housing Authority in planning and developing senior and affordable housing projects
- Implement and Monitor the Comprehensive Plan
- Provide assistance on urban renewal projects and plans
- Provide a full range of internal programs and services in support of department operations and the implementation of Council goals:
- Timely processing and coordination of development applications including: Zoning, Subdivisions, Development Plans, Conditional Use Permits, Variances, and Use-by-Permits



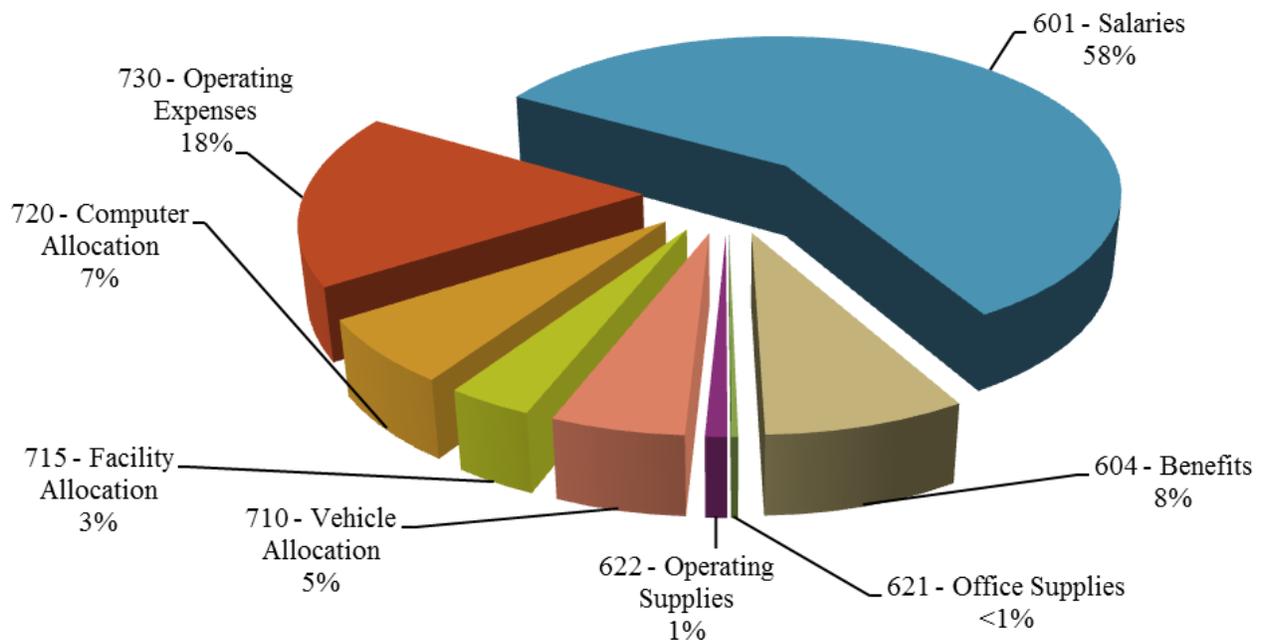
COMMUNITY DEVELOPMENT

COMMUNITY PLANNING

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	371,134	373,619	286,502	386,777	386,829	398,434
604 - Benefits	49,990	51,221	39,637	53,510	52,898	54,483
<u>Materials and Supplies</u>						
621 - Office Supplies	1,685	1,800	790	1,051	1,800	1,800
622 - Operating Supplies	930	1,450	365	485	5,700	1,450
<u>Services and Charges</u>						
710 - Vehicle Allocation	23,038	21,680	16,275	21,646	34,940	26,879
715 - Facility Allocation	40,465	29,520	22,164	29,478	22,585	22,602
720 - Computer Allocation	41,601	43,578	32,684	43,469	42,619	47,522
730 - Operating Expenses	24,551	22,095	19,102	25,406	115,619	23,432
TOTAL:	553,394	544,963	417,518	561,822	662,990	576,602

2016 COMMUNITY PLANNING EXPENDITURES



COMMUNITY DEVELOPMENT

BUILDING SAFETY

DESCRIPTION

Under the supervision of the Codes and Inspections Manager, the Building Safety Division is responsible for enforcement of the City's adopted building and property maintenance codes. Primary functions include review of construction plans for compliance with adopted codes, processing and issuing building permits, controlling the use and occupancy of all existing buildings and structures and conduct of inspections during construction 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.

OBJECTIVES

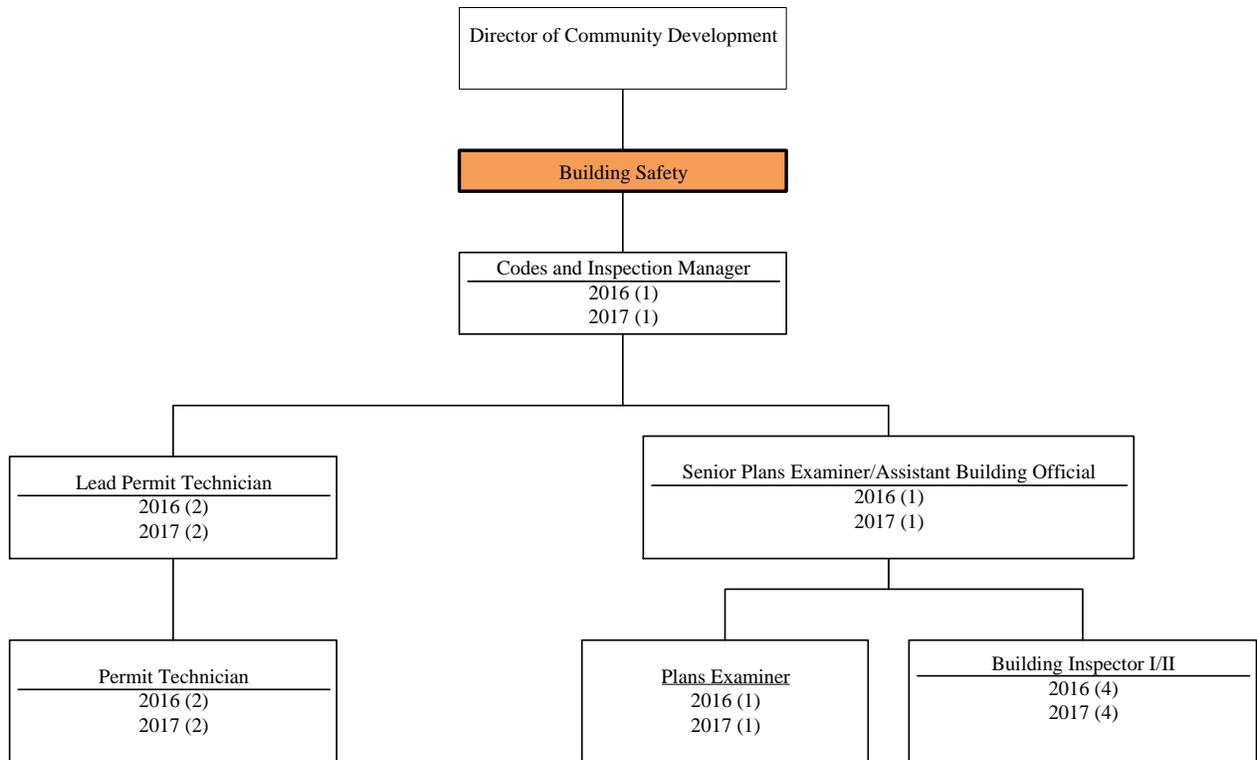
- Provide exemplary customer service to all customers of the City
- Provide concierge levels of service to customers navigating the City's permitting and inspection processes
- Provide consistent and reliable levels of service to all customers
- Develop and maintain relationships with stakeholders and customers who seek to do building permit business with the City
- Ensure construction of new buildings and structures and alterations to existing buildings and structures conform to adopted building codes
- Ensure the safeguard of the public health, safety and welfare through the appropriate application of the City's building codes
- Ensure buildings and structures are safe through structural strength, adequate means of egress, energy conservation and safety to life and property from fire and other hazards attributed to the built environment and to provide safety to fire fighters and emergency responders during emergency operations
- Ensure the efficient delivery of services including the review and processing of building permits and other administrative functions; conduct of inspections and controlling the use and occupancy of existing buildings.
- Improve the image of the Building Safety Division and its role in establishing and maintaining a 'quality community for a lifetime'

CORE BUSINESS SERVICES

- Provide exemplary service to all customers of the City
- Processing of building permit applications under established permit review times
- Review of construction plans for compliance with the City's adopted building codes
- Provide highly accurate and reliable information
- Conduct of inspections under reliable time frames
- Respond to citizen inquiries and complaints
- Make recommendations to City Council on the adoption and implementation of new and updated building codes on a regular schedule
- Investigate violations of the City's adopted building codes
- Develop and maintain relationships with all customers of the City
- Enforcement of the City's adopted building codes
- Maintain property address records related to building permits
- Coordinate with the Neighborhood Services Division enforcement of the City's property maintenance code

COMMUNITY DEVELOPMENT

- Coordinate work with other divisions in Community Development to ensure turn-key service from first customer contact through to successful completion of projects



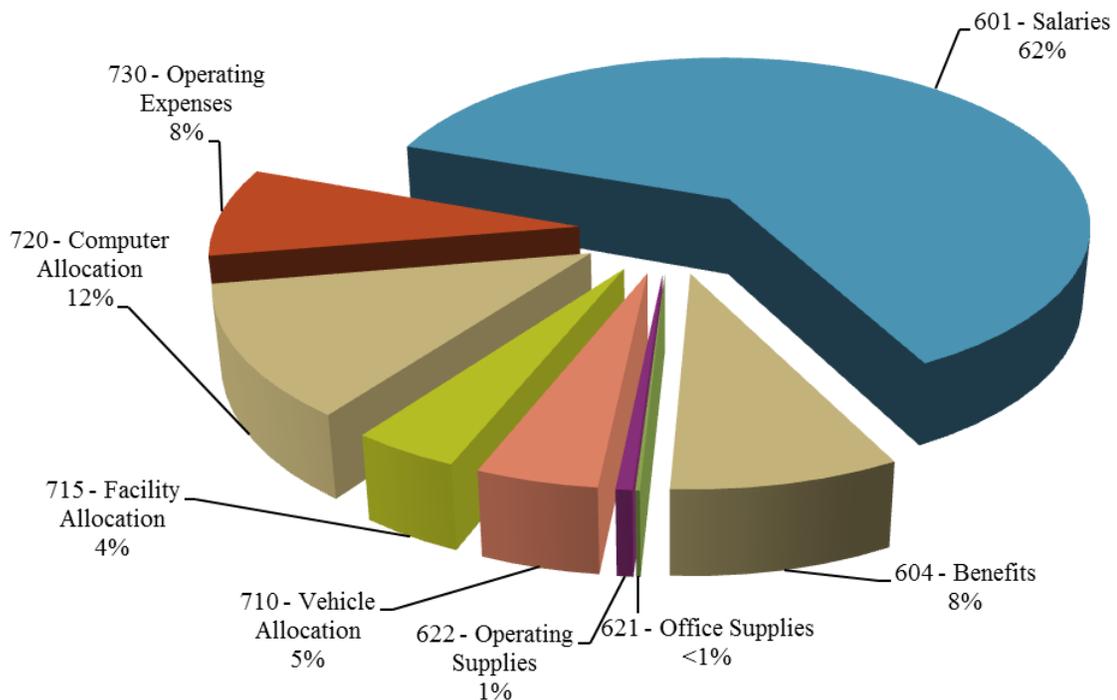
COMMUNITY DEVELOPMENT

BUILDING SAFETY

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	589,620	646,327	450,623	608,342	651,153	670,687
604 - Benefits	78,929	88,355	62,122	83,864	88,887	91,552
<u>Materials and Supplies</u>						
621 - Office Supplies	2,179	1,700	1,088	1,447	1,700	1,700
622 - Operating Supplies	7,388	5,975	3,019	4,016	6,475	4,975
<u>Services and Charges</u>						
710 - Vehicle Allocation	60,248	50,161	37,703	50,145	47,553	59,722
715 - Facility Allocation	44,761	57,182	42,937	57,107	41,927	41,962
720 - Computer Allocation	127,643	112,887	84,665	112,605	128,141	142,883
730 - Operating Expenses	80,543	32,290	34,984	46,529	86,890	90,190
TOTAL:	991,313	994,877	717,142	964,054	1,052,726	1,103,671

2016 BUILDING SAFETY EXPENDITURES



COMMUNITY DEVELOPMENT

NEIGHBORHOOD SERVICES

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.

OBJECTIVES

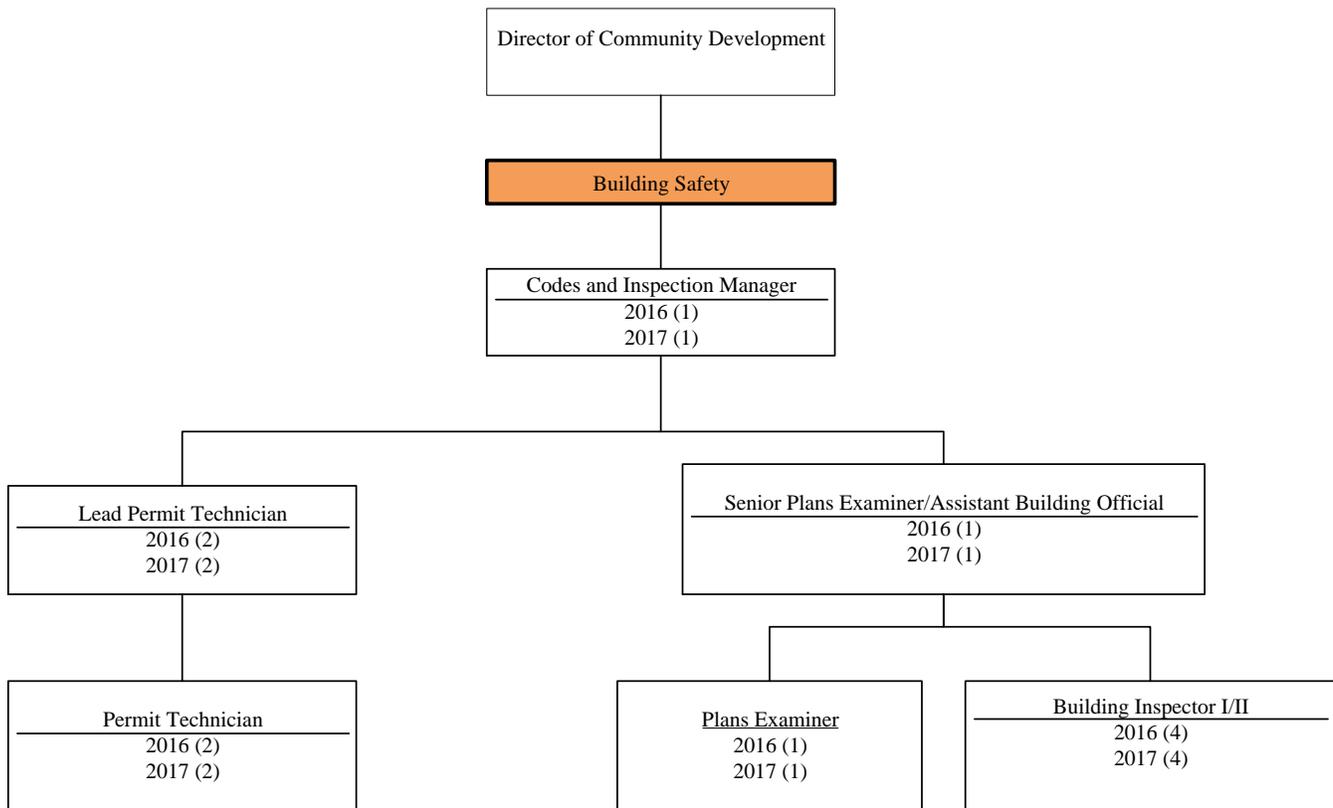
- Provide a full range of internal programs and services in support of division operations and the implementation of City Council goals
- Provide fair, consistent and equitable enforcement
- Provide education to the community of Commerce City regarding the codes and ordinances
- Encourage and explore innovative approaches to providing service to the community utilizing available resources
- Process incoming paperwork including computer entries, copying, filing and other necessary functions in a timely and consistent manner

CORE BUSINESS SERVICES

- Provide a full range of internal programs and services in support of division operations and the implementation of City Council goals
- Provide fair, consistent and equitable enforcement
- Provide education to the community of Commerce City regarding the codes and ordinances
- Encourage and explore innovative approaches to providing service to the community utilizing available resources
- Process incoming paperwork including computer entries, copying, filing and other necessary functions in a timely and consistent manner

COMMUNITY DEVELOPMENT

NEIGHBORHOOD SERVICES



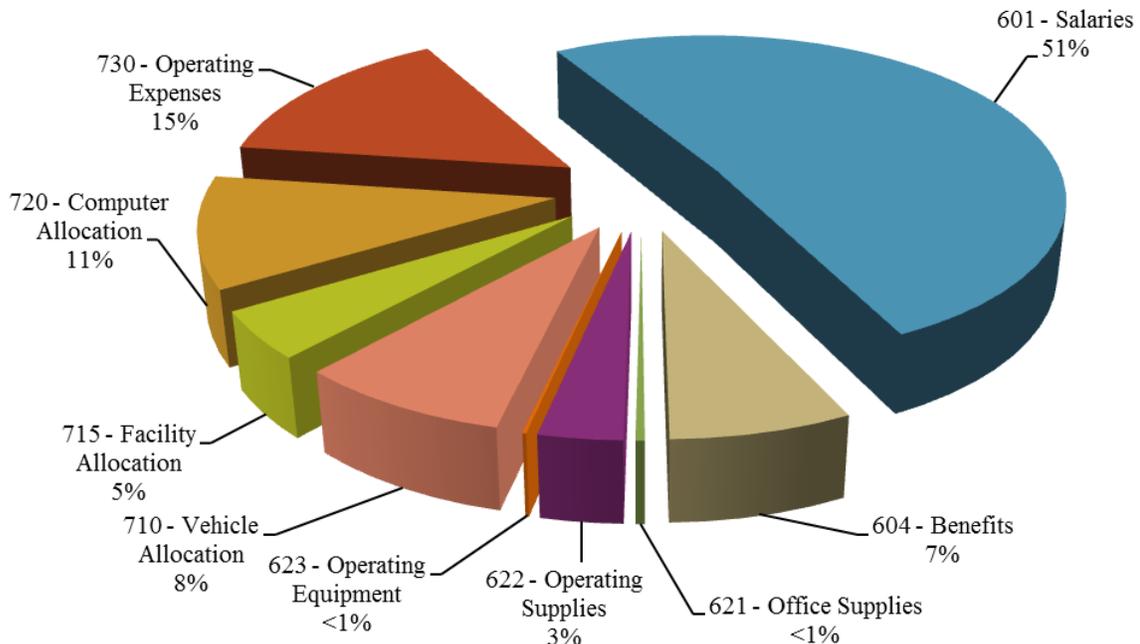
COMMUNITY DEVELOPMENT

NEIGHBORHOOD SERVICES

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	392,856	454,062	325,577	439,529	364,914	375,861
604 - Benefits	52,452	61,900	44,357	59,882	49,816	51,308
<u>Materials and Supplies</u>						
621 - Office Supplies	1,485	2,500	580	771	2,500	2,500
622 - Operating Supplies	8,175	23,200	3,875	5,154	22,925	23,200
623 - Operating Equipment	891	1,000	410	545	1,000	1,000
<u>Services and Charges</u>						
710 - Vehicle Allocation	85,669	67,125	50,435	67,079	58,861	65,510
715 - Facility Allocation	34,716	44,350	33,302	44,291	32,518	32,546
720 - Computer Allocation	115,506	86,193	64,645	85,978	76,663	85,482
730 - Operating Expenses	41,679	96,760	30,883	41,075	103,410	109,760
TOTAL:	733,429	837,090	554,064	744,304	712,607	747,167

2016 NEIGHBORHOOD SERVICES EXPENDITURES



COMMUNITY DEVELOPMENT

HOUSING

DESCRIPTION

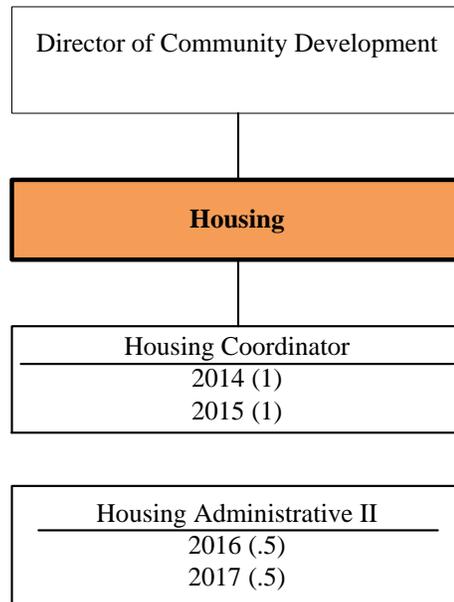
The Housing Division is responsible for administration of Section 8 Housing Choice vouchers, home rehabilitation program, housing code violation program, down payment/closing costs assistance programs, and is a partner in the Conter Estates Apartments and the Pinecrest Apartments.

OBJECTIVES

- Create a sustainable community:
 - Maintain the federal Homeownership, Home Rehabilitation, Rental Assistance and Family Self-Sufficiency programs
 - Develop and maintain affordable housing
- Create a healthy community by seeking out and providing programs, services and infrastructure to promote the health and well-being of Commerce City citizens:
 - Maintain the Commerce City Housing Code Violation Loan Program

CORE BUSINESS SERVICES

- Administer Housing Programs



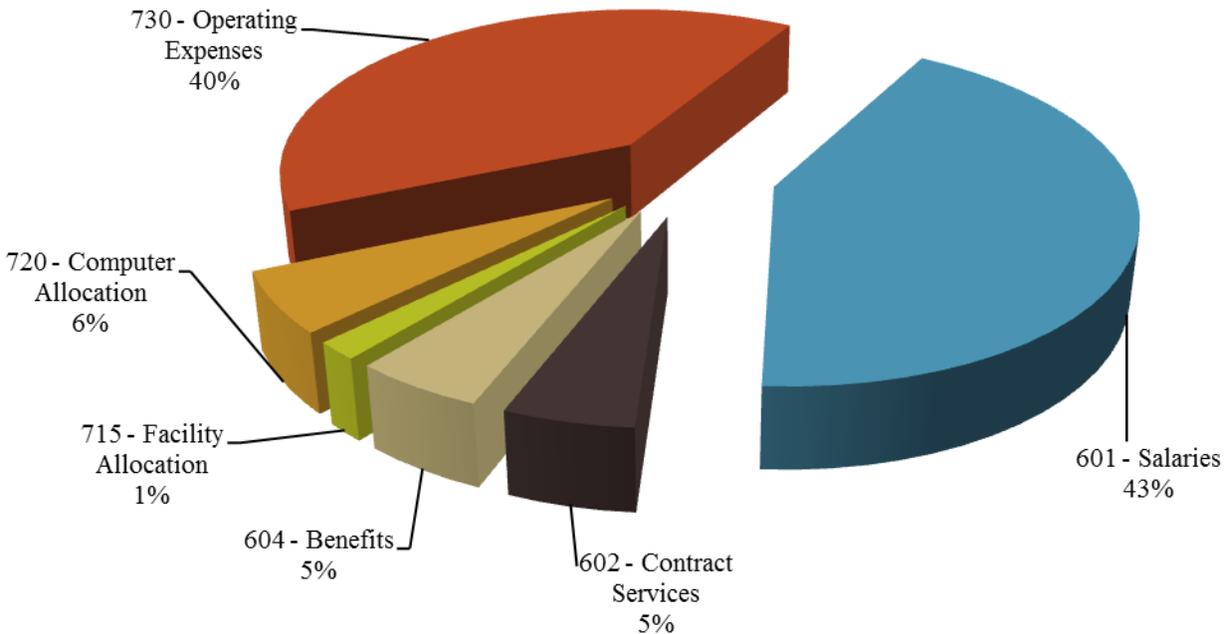
COMMUNITY DEVELOPMENT

HOUSING

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	57,019	58,436	43,601	58,862	85,735	88,307
602 - Contract Services	11,163	10,000	6,850	9,111	10,000	10,300
604 - Benefits	7,438	7,979	5,812	7,846	10,066	10,367
<u>Services and Charges</u>						
715 - Facility Allocation	3,638	4,647	3,490	4,641	3,408	3,411
720 - Computer Allocation	13,428	11,823	8,867	11,793	11,524	12,850
730 - Operating Expenses	60,000	-	-	-	80,000	-
TOTAL:	152,686	92,886	68,621	92,254	200,733	125,235

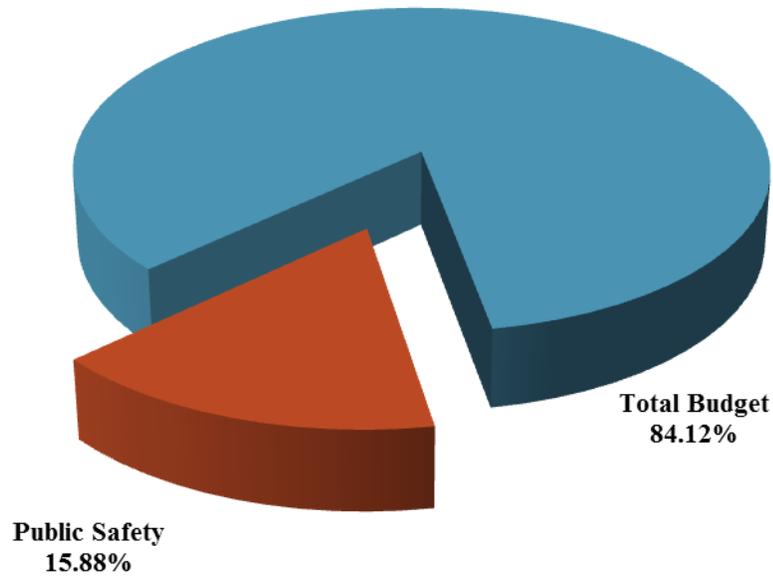
2016 HOUSING DIVISION EXPENDITURES





PUBLIC SAFETY

PUBLIC SAFETY



	<u>2016 Budget</u>	<u>2017 Plan</u>
Administration	\$ 1,364,140	\$ 1,245,038
Support Operations	\$ 5,104,981	\$ 5,305,690
Patrol Operations	\$ 8,174,525	\$ 8,637,499
Community Justice	\$ 355,399	\$ 367,156
Emergency Management	\$ 209,801	\$ 197,589
Total	\$ 15,208,846	\$ 15,752,972

PUBLIC SAFETY

PUBLIC SAFETY

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.



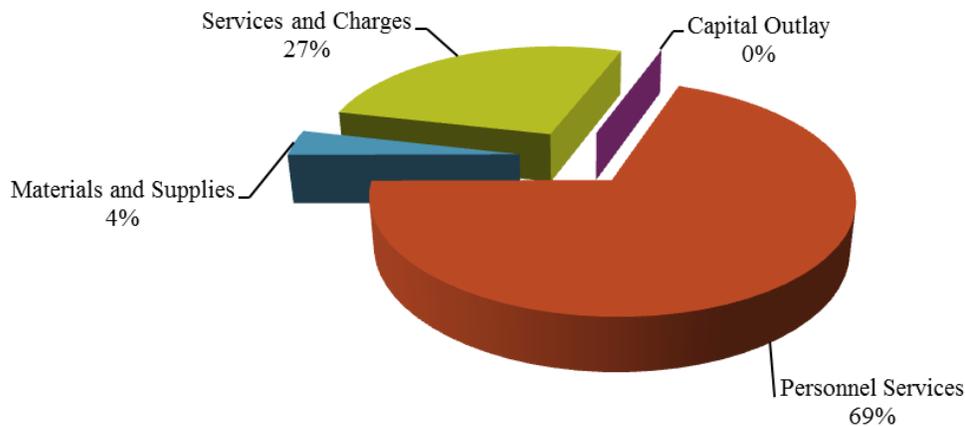
PUBLIC SAFETY

PUBLIC SAFETY

DEPARTMENT EXPENDITURE SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Personnel Services	\$ 10,048,090	\$ 11,273,763	\$ 10,549,316	\$ 10,865,793
Materials and Supplies	\$ 356,702	\$ 367,856	\$ 564,584	\$ 374,031
Services and Charges	\$ 3,728,843	\$ 3,638,067	\$ 4,094,946	\$ 4,513,148
Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 14,133,636	\$ 15,279,687	\$ 15,208,846	\$ 15,752,972

2016 PUBLIC SAFETY DEPARTMENT EXPENDITURES



DEPARTMENT FUND RESOURCE

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
General Fund Revenues	\$ 14,133,636	\$ 15,279,687	\$ 15,208,846	\$ 15,752,972
TOTAL:	\$ 14,133,636	\$ 15,279,687	\$ 15,208,846	\$ 15,752,972

TOTAL FTE

<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
129.50	128.50	129.00	129.00

PUBLIC SAFETY

PUBLIC SAFETY ADMINISTRATION

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, department training, as well as managing the CALEA accreditation program.

OBJECTIVES

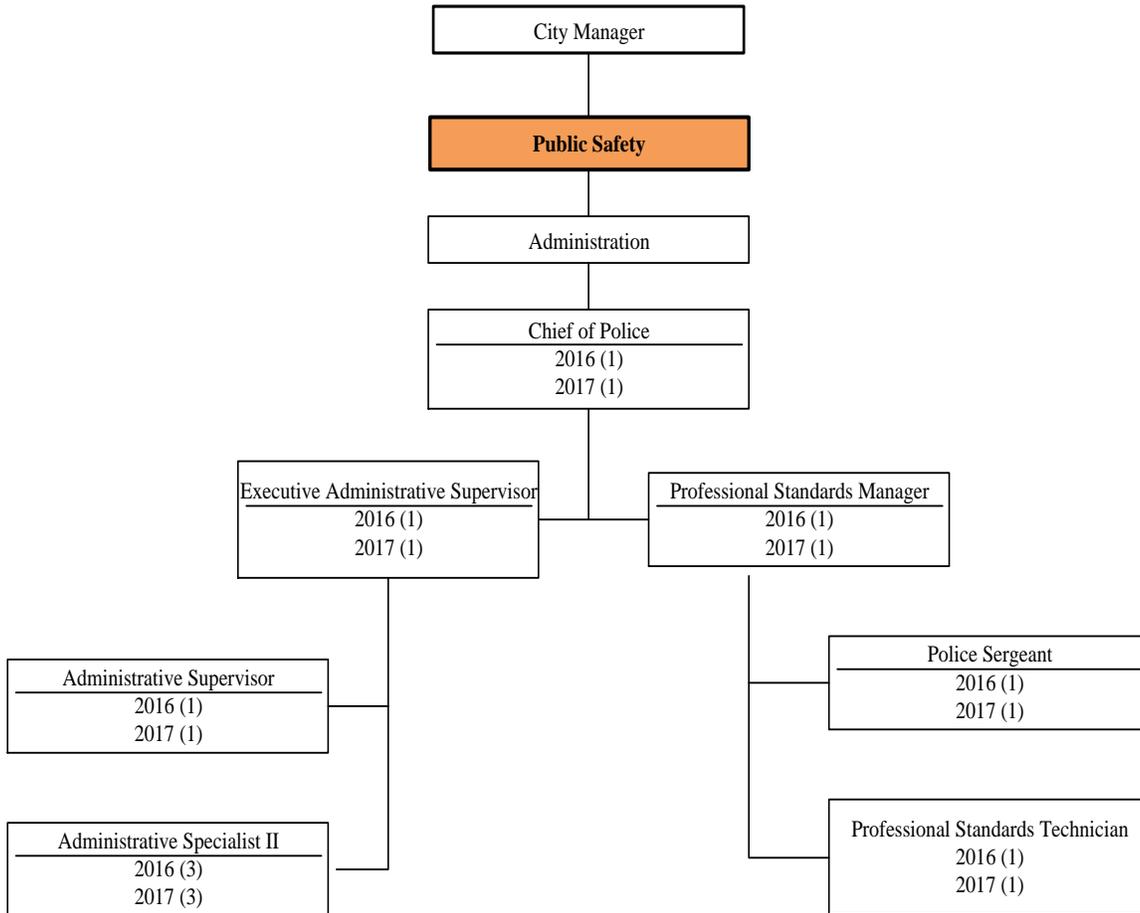
- Provide administrative support to enhance public safety through the implementation of creative and proactive law enforcement programs and services
- During 2011, continue to provide clerical support that will free officers and detectives of clerical work so they can concentrate on providing service to the community
- Provide thorough, objective investigation of personnel complaints to make certain the Department retains valuable staff while providing an impartial hearing to members of the public
- Provide a comprehensive training program to ensure staff maintains proficiency in their assigned duty areas
- Manage the accreditation process through the Commission on Accreditation for Law Enforcement Agencies, Inc (CALEA)
- Process incoming paperwork including computer entries, copying, filing and other necessary functions in a timely and consistent manner with a minimum of errors
- Collect, store and disseminate information in a manner that ensures completeness, integrity, accuracy and security

CORE BUSINESS SERVICES

- Ensure that all sections of the department receive the support needed to provide service to the community
- Provide accurate archiving of all departmental documents according to records retention requirements
- Manage the core budget to provide the maximum service for the cost incurred
- Provide strategic planning to guide the evolution of the department
- Produce and revise, as necessary, the policies and procedures that guide the operation of the department
- Investigate complaints regarding departmental activity and take corrective action as indicated
- Manage the recruitment, hiring, and training process

PUBLIC SAFETY

PUBLIC SAFETY ADMINISTRATION



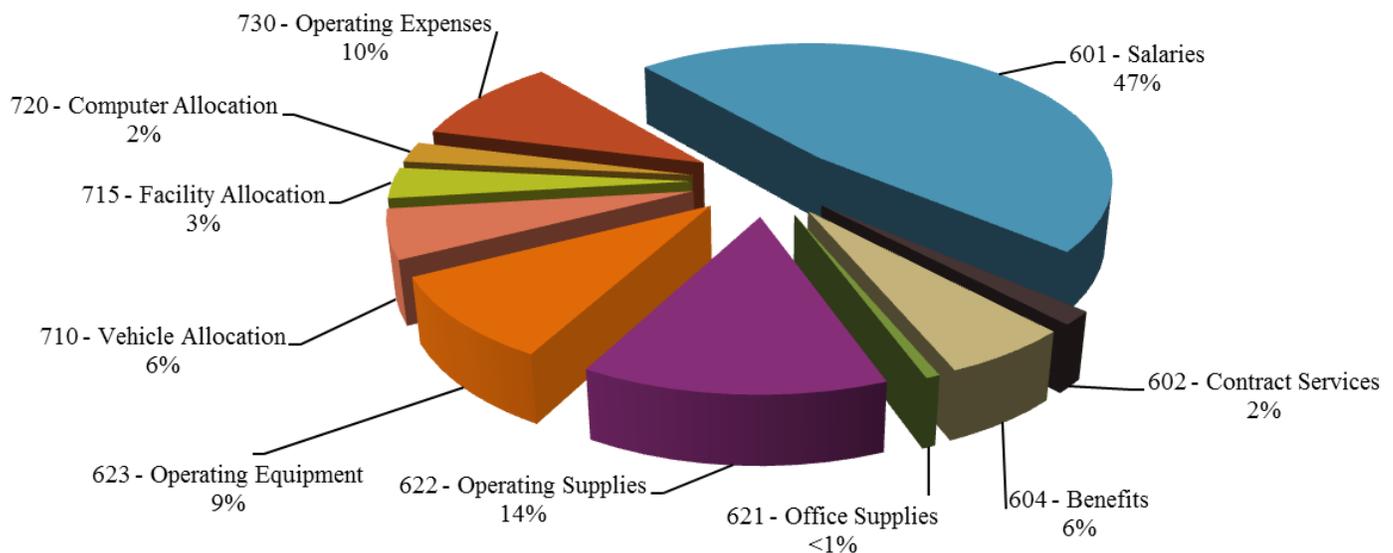
PUBLIC SAFETY

PUBLIC SAFETY ADMINISTRATION

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	487,611	662,656	393,828	531,668	646,881	666,287
602 - Contract Services	18,548	21,500	26,872	35,740	21,500	22,145
604 - Benefits	65,546	89,062	54,783	73,957	79,029	81,399
<u>Materials and Supplies</u>						
621 - Office Supplies	6,593	8,650	6,454	8,584	8,650	8,650
622 - Operating Supplies	188,006	177,080	191,199	254,294	186,355	186,355
623 - Operating Equipment	-	500	12,179	16,198	130,000	-
<u>Services and Charges</u>						
710 - Vehicle Allocation	45,764	52,771	39,625	52,702	75,987	95,730
715 - Facility Allocation	53,278	60,948	45,757	60,856	47,844	47,875
720 - Computer Allocation	37,558	38,437	28,828	38,341	32,188	35,891
730 - Operating Expenses	129,626	85,174	104,257	138,662	135,706	100,706
TOTAL:	1,032,530	1,196,777	903,782	1,211,003	1,364,140	1,245,038

2016 PUBLIC SAFETY ADMINISTRATION EXPENDITURES



PUBLIC SAFETY

SUPPORT OPERATIONS

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.

There are eight additional units within the Support Operations Division:

- The Victim Service Unit provides support, assistance, and referrals to victims and survivors of traumatic events occurring in Commerce City
- The Crime Scene Investigators provides technical support throughout the Commerce City Police Department to ensure that quality investigations are conducted. Tasks include crime scene processing, management of property and evidence, and court preparation and evidence presentation
- The Special Investigations Unit analyzes problematic issues that hold negative impact on the community. The unit specializes in investigations that are related to patterned criminal activity. The Special Investigations Unit focuses on providing long term problem resolution
- The Crime Analyst uses geographical profiling to identify crime patterns and series as well as known offenders. The Crime Analyst provides a variety of statistical reports which aid the department in manpower allocation, crime trend analysis, and re-districting
- The Property and Evidence Bureau processes and stores all evidence brought to the police department and maintains the evidentiary value of thousands of pieces of property
- The Support Services/Records Division processes and stores all reports created by police department personnel
- The Police Explorer Post provides youth ages 14-21 years old, an opportunity to get an inside look into a career as a police officer through training and interaction with law enforcement professionals
- The School Resource Officers team is dedicated to the building partnership with youth and schools in our community. These officers work with students and school staff providing guidance, mentoring, and law enforcement services to students and staff

OBJECTIVES

- To provide safety, security and education to the citizens of Commerce City by proactively and harmoniously working to reduce the fear of crime and disorder
- Community Involvement: By establishing a team made up of Support Services Division personnel that will actively participate in community programs
- Public Nuisance/Abatement letters: Requesting property owners/managers to strongly encourage taking whatever lawful steps that may be necessary to prevent public nuisance offenses from occurring on their property
- Alcohol & Tobacco checks: To continue to conduct alcohol and tobacco compliance checks in all establishments in the city and rewarding those who comply

PUBLIC SAFETY

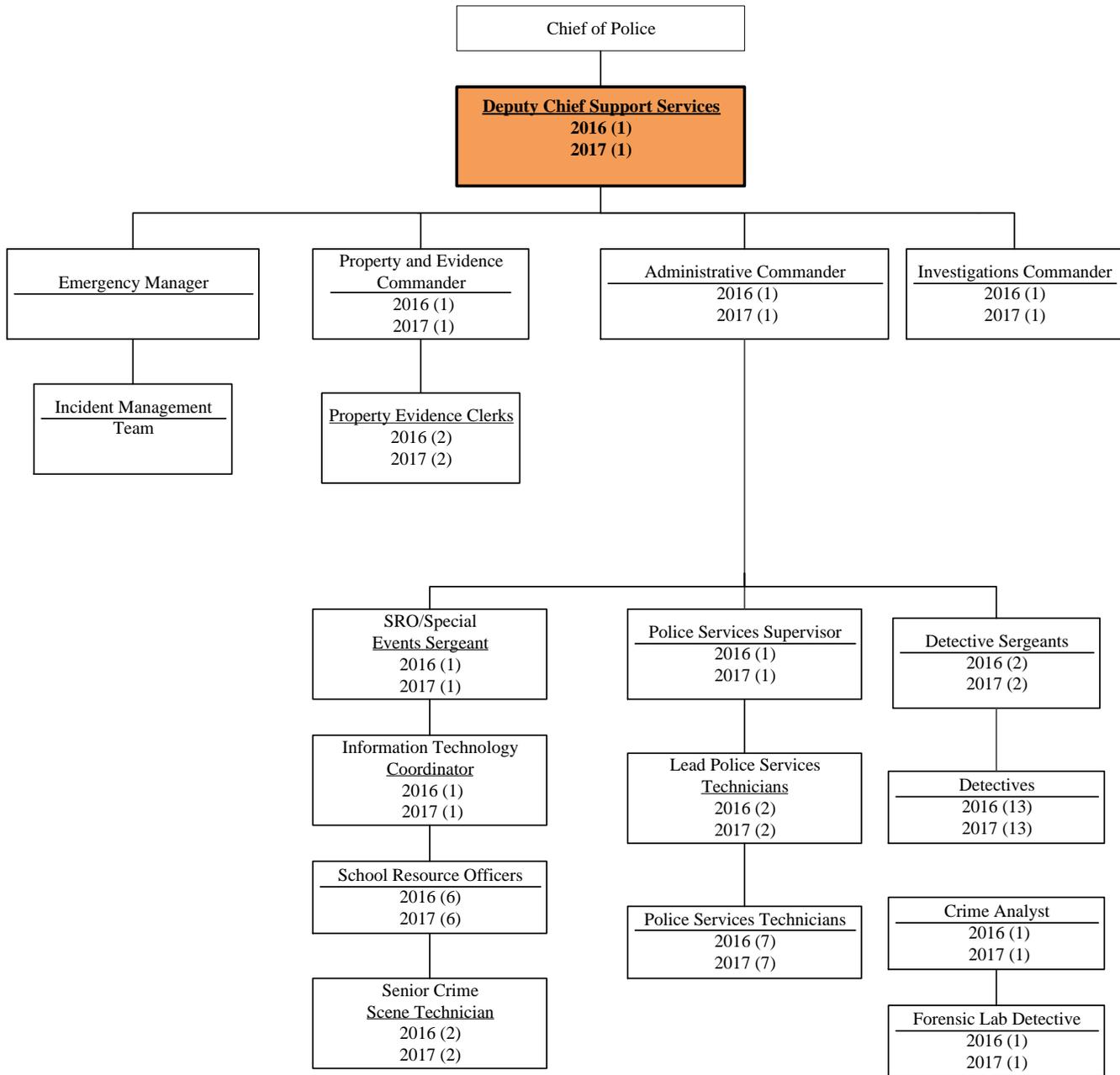
- Victim Advocate Recruitment: Continue to create and implement action plans for the recruitment and retention of volunteers for the Victim Advocate program
- Special Investigation Unit: Continue to study problematic issues that are holding a negative impact on the community
- Once an evaluation has been completed, the unit will deploy resources that will produce the highest probability of intervention
- Support Services Unit: Continue to provide customer service to Citizens via phone, in person, and radio as needed
- Case Management Criteria: The Investigation Sergeants will utilize when determining case assignments for detectives. The case management criteria will include the degree of seriousness, solvability factor, and available resources

CORE BUSINESS SERVICES

- Follow-up investigation of reported serious crimes
- Processing of crime scene, maintaining security and integrity of property and evidence
- Provide assistance and referral to victims of crime
- Intelligence gathering, surveillance, fugitive apprehension
- Oversee the preparation, processing, storage, retention, destruction and disposition of incident, traffic, and criminal records and warrants. Direct sealing of police records and coordinate the purging of records. Provide systems management, file maintenance, and quality control functions for the Police Department's records management system. Ensure all department records are properly maintained, distributed, filed, and purged in accordance with Federal and State guidelines; and appear in court as required to serve as a custodian of such records. Maintain support to Civic Center employees as applicable 24/7. Maintain security system of Civic Center, report all crimes, NIBRS compliant to the Colorado Bureau of Investigation.

PUBLIC SAFETY

SUPPORT OPERATIONS

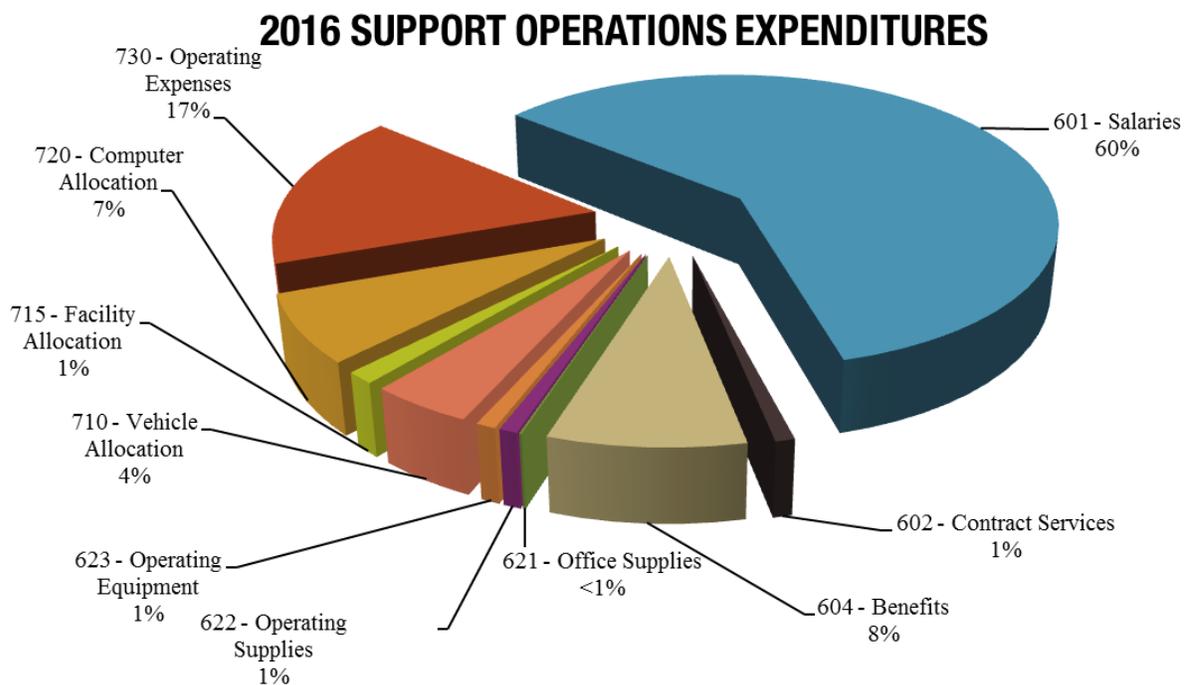


PUBLIC SAFETY

SUPPORT OPERATIONS

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	2,784,963	3,450,774	2,216,670	2,992,505	3,054,643	3,146,282
602 - Contract Services	-	-	-	-	42,000	43,260
604 - Benefits	340,104	455,416	277,257	374,297	421,406	434,048
<u>Materials and Supplies</u>						
621 - Office Supplies	3,555	5,200	2,067	2,749	5,200	5,200
622 - Operating Supplies	16,025	23,316	12,524	16,657	39,591	23,316
623 - Operating Equipment	73,358	43,174	34,112	45,369	43,174	43,174
<u>Services and Charges</u>						
710 - Vehicle Allocation	190,658	161,408	121,241	161,250	223,892	289,196
715 - Facility Allocation	68,098	86,994	65,323	86,879	63,786	63,839
720 - Computer Allocation	374,321	355,894	266,921	355,004	363,761	409,847
730 - Operating Expenses	735,838	799,635	555,678	739,051	847,528	847,528
TOTAL:	4,586,920	5,381,811	3,551,792	4,773,762	5,104,981	5,305,690



PUBLIC SAFETY

PATROL OPERATIONS

DESCRIPTION

Police Patrol provides first response to citizen's 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.

OBJECTIVES

- Provide a timely and professional response to the community's needs
- A commitment to problem solving and crime prevention, in partnership with the community and other City departments
- Through partnerships with the community develop a collective intolerance for crime, violence, neighborhood decay and disorder
- Encourage and explore innovative approaches to providing service to the community utilizing our available resources

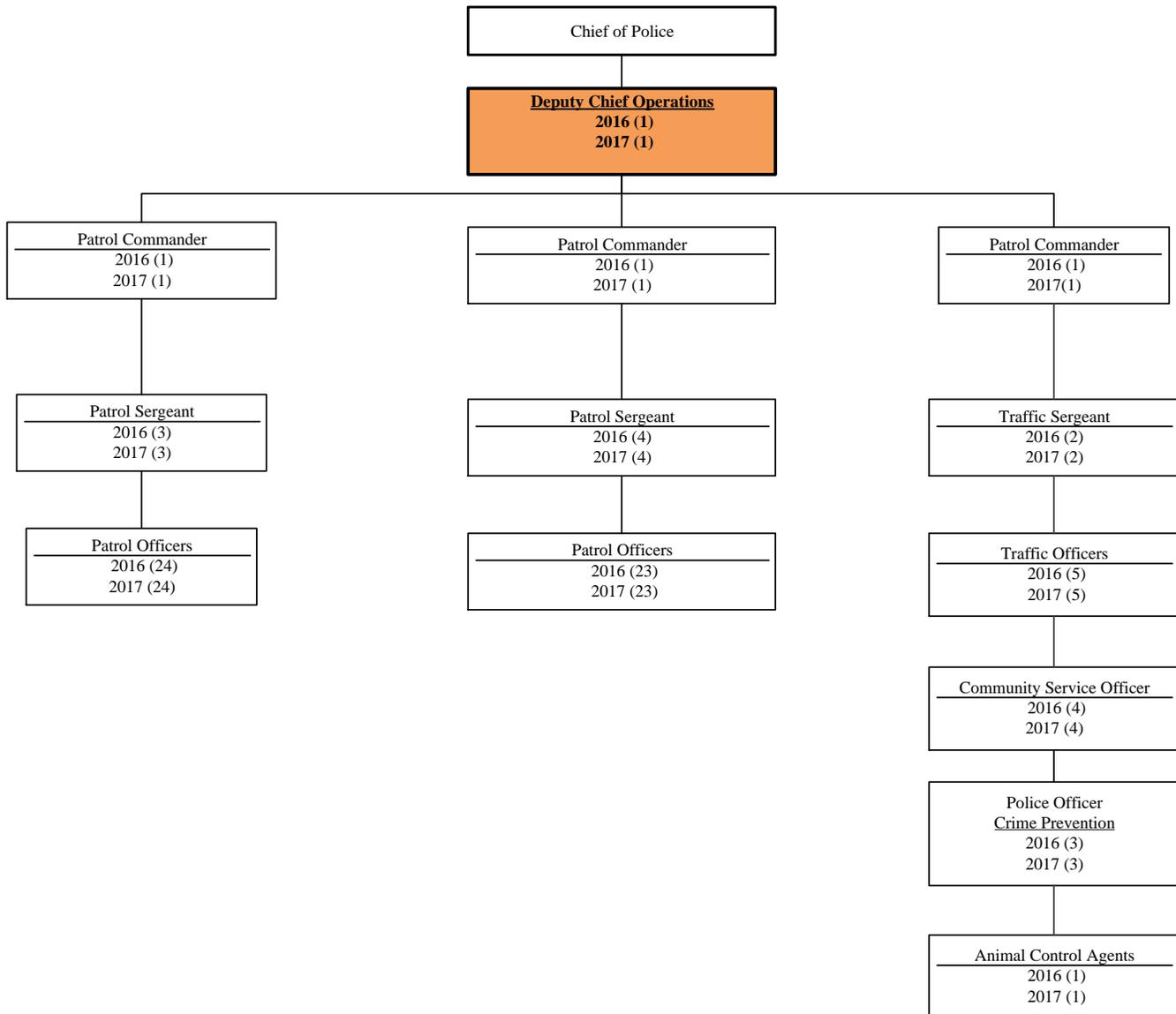
CORE BUSINESS SERVICES

- Respond to calls for service from the public
- Consistent and equitable enforcement of all felony and misdemeanor laws of Colorado and municipal ordinances of Commerce City
- Suppression of crime and voluntary compliance of City ordinances through visible patrol, community partnerships and other community policing principles



PUBLIC SAFETY

PATROL OPERATIONS



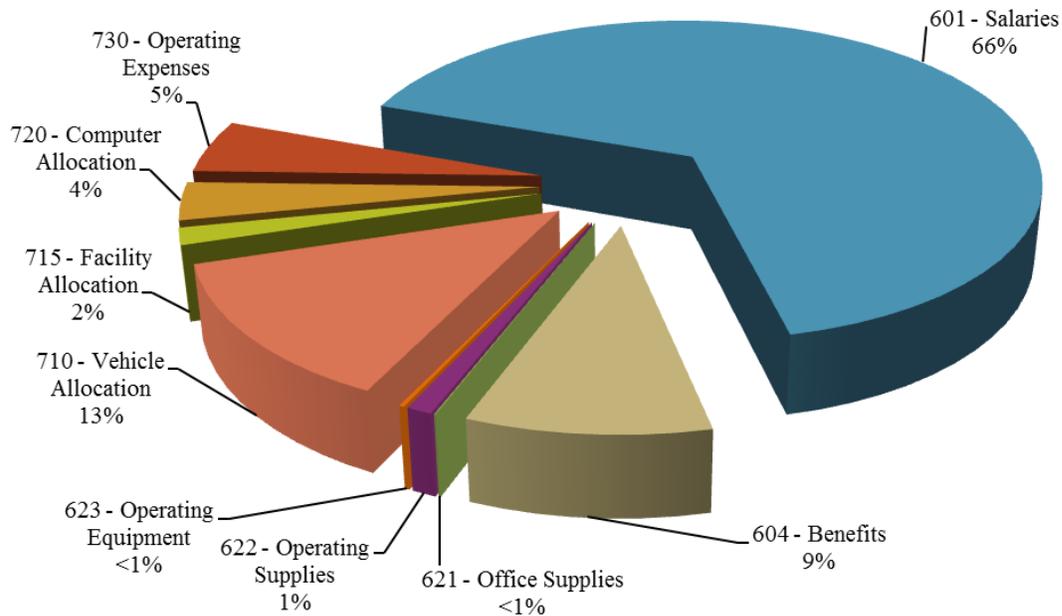
PUBLIC SAFETY

PATROL OPERATIONS

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	5,466,438	5,609,255	4,160,019	5,616,025	5,393,140	5,554,934
604 - Benefits	683,410	775,887	538,477	726,944	761,810	784,664
<u>Materials and Supplies</u>						
621 - Office Supplies	4,869	5,500	2,286	3,041	5,500	5,500
622 - Operating Supplies	36,865	63,300	42,608	56,669	80,400	63,300
623 - Operating Equipment	12,162	12,100	3,227	4,292	16,400	10,000
<u>Services and Charges</u>						
710 - Vehicle Allocation	1,023,114	889,622	668,222	888,736	1,071,477	1,341,725
715 - Facility Allocation	141,013	180,139	135,264	179,901	132,081	132,192
720 - Computer Allocation	317,736	286,844	215,133	286,127	296,645	330,773
730 - Operating Expenses	398,192	402,506	215,862	287,097	417,072	414,411
TOTAL:	8,083,799	8,225,154	5,981,099	8,048,831	8,174,525	8,637,499

2016 PATROL OPERATIONS EXPENDITURES



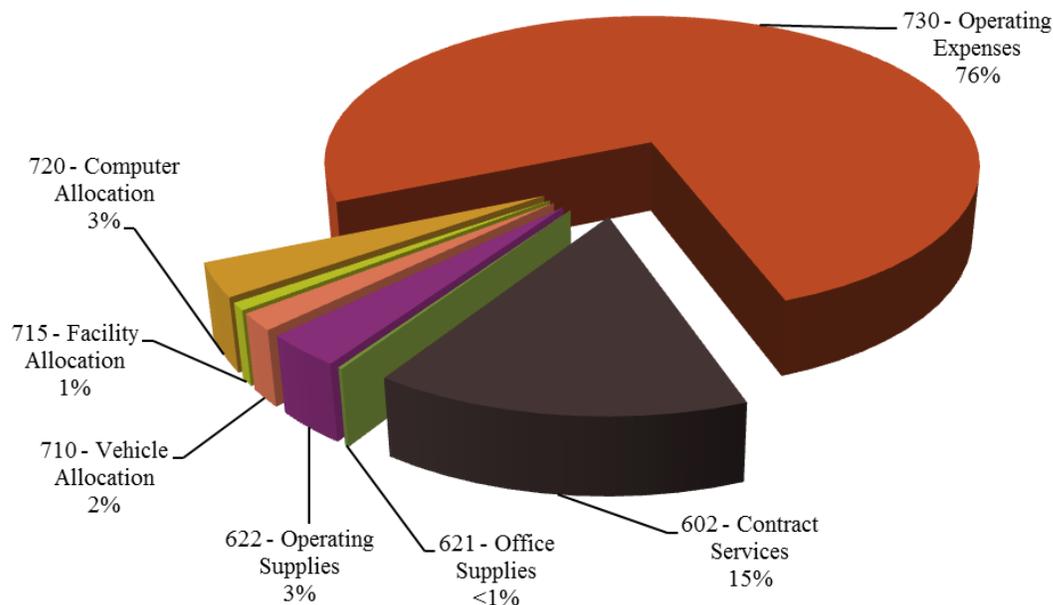
PUBLIC SAFETY

COMMUNITY JUSTICE

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	82,195	93,566	-	-	-	-
602 - Contract Services	33,367	29,000	21,961	29,208	53,000	54,590
604 - Benefits	10,579	12,772	-	-	-	-
<u>Materials and Supplies</u>						
621 - Office Supplies	526	650	-	-	650	650
622 - Operating Supplies	6,866	12,049	11,178	14,866	11,549	11,549
623 - Operating Equipment	199	-	-	-	-	-
<u>Services and Charges</u>						
710 - Vehicle Allocation	7,927	6,430	4,834	6,429	6,120	7,204
715 - Facility Allocation	2,891	3,693	2,774	3,689	2,708	2,710
720 - Computer Allocation	9,441	8,610	6,458	8,588	11,997	13,378
730 - Operating Expenses	101,046	131,481	149,571	198,929	269,375	277,075
TOTAL:	255,035	298,251	196,775	261,710	355,399	367,156

2016 COMMUNITY JUSTICE EXPENDITURES



PUBLIC SAFETY

EMERGENCY MANAGEMENT

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.

Northeast Metro Incident Management Team

A group of personnel specially trained and equipped to manage significant incidents in Commerce City, and as a resource assist public safety agencies in the Adams County / Northeast Metro region. The Team is composed of the Emergency Manager as the team leader, a police Sergeant, and six police officers. Members are trained and experienced in the National Incident Management System, hazardous materials response, mass casualty incidents, logistics, communications, and major incident planning. IMT members provide training in their areas of expertise.

Emergency Operations Center

OEM also maintains the City's Emergency Operations Center (EOC). The EOC is the nerve center of City during an emergency or crisis. All information flows through the EOC, so that City administration and elected officials can receive current, accurate, and actionable information from which to make the critical decisions needed during a crisis.

During non-emergency periods, the EOC serves as a technology training room for all other City departments, and as a safe environment for testing new hardware and software without jeopardizing the citywide IT systems.

Mobile Command Center

A custom-built vehicle designed to respond to and support public safety operations. The Mobile Command Center provides secure workspace, broadband data communications, and critical supplies for Incident Command staff and responders, as well as hazardous materials response and safety equipment.

The Mobile Command Center deploys frequently to support the Police Department in major law enforcement operations, the South Adams County Fire Department for fire and hazardous materials operations, and the Special Services Unit for tactical operations and crisis negotiations. The Mobile Command Center was 100% funded by a US Department of Justice grant.

Warning Tower Program

OEM oversees a series of 17 warning towers dispersed across the City. These towers warn citizens of actual or impending threats, such as tornadoes, severe storms, etc. The warning tower system can also be used to inform citizens of man-made hazards or to issue evacuation orders.

Hazardous Materials / Weapons of Mass Destruction Program

OEM manages the City's Hazardous Materials Program, ensuring the City is capable of responding to and managing hazardous materials incidents, supporting the South Adams County Fire Department's Hazardous Materials Team, providing appropriate training and protective equipment to City employees, and performing criminal investigations of hazardous materials spills when requested. All Commerce City police officers are trained to operate in hazardous materials environments and equipped with appropriate protective gear.

PUBLIC SAFETY

The Hazardous Materials program also includes performing cost recovery for hazardous materials spills, collating and then billing the responsible party for the City's expenses in responding to hazardous materials events.

Additionally, OEM provides counter-terrorism and anti-terrorism planning, preparedness, training, and equipment, including chemical, biological, radiological, nuclear, or explosive devices.

The Emergency Manager works across organizational boundaries and closely with all departments to achieve OEM's mission. OEM is responsible for planning, training, equipment, interagency cooperation and coordination, public education, and using the full resources of the City (and any partner agencies or organizations) to protect the citizens of Commerce City during an emergency.

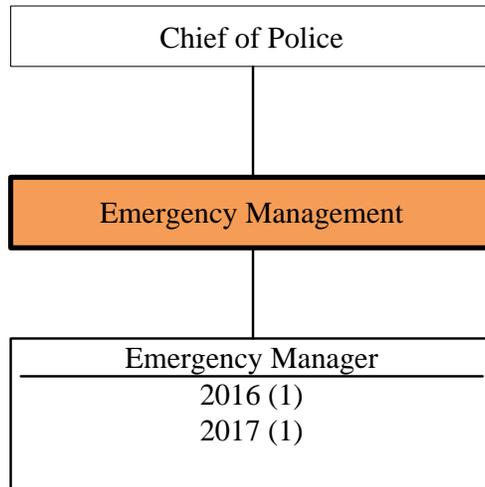
OEM also represents the City on various homeland security working groups and grant programs, including the Urban Area Security Initiative Board of Directors, the North Central Region Board of Directors, the Front Range Emergency Managers' Group, the Colorado Emergency Management Association, and to the Colorado Division of Emergency Management and the Federal Emergency Management Agency.

CORE BUSINESS SERVICES

- Respond to and manage major incidents in the City, both planned and unplanned
- Maintain the City's Emergency Management program, policies, plans, and ordinance
- Manage, train, equip, and operate the Incident Management Team
- Manage and maintain the Warning Tower System
- Manage and maintain the Police Department's Respiratory Protection Program in compliance with standards from the Environmental Protection Agency, Occupational Health and Safety Administration, the National Institute for Occupational Safety and Health, and the Department of Homeland Security
- Manage, maintain, and replace hazardous material personal protective equipment for the entire Police Department
- Manage the City's reimbursement process for hazardous materials response costs
- Identify and apply for Homeland Security grants to support public safety operations
- Manage the Emergency Management program so as to maintain compliance with DHS standards and eligibility for future Homeland Security or FEMA grant funding

PUBLIC SAFETY

EMERGENCY MANAGEMENT



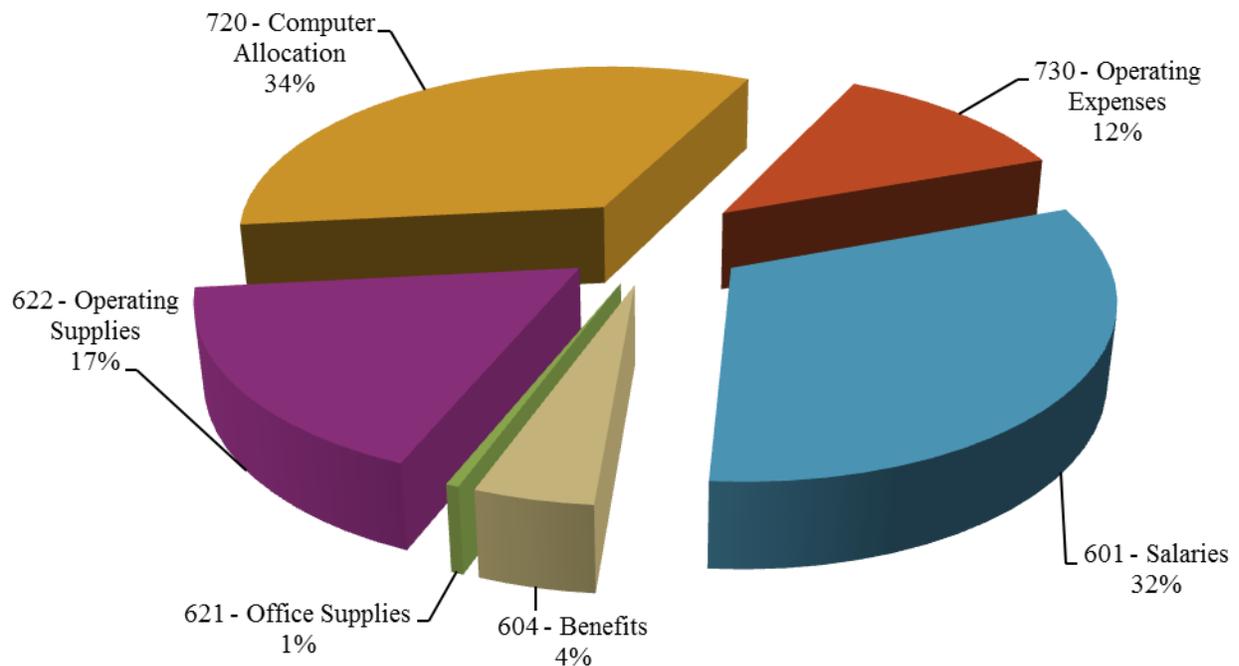
PUBLIC SAFETY

EMERGENCY MANAGEMENT

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	66,141	65,000	49,834	67,276	66,789	68,793
604 - Benefits	9,190	8,875	7,167	9,676	9,118	9,391
<u>Materials and Supplies</u>						
621 - Office Supplies	252	1,000	144	192	1,000	1,000
622 - Operating Supplies	7,428	15,337	12,840	17,077	36,115	15,337
<u>Services and Charges</u>						
720 - Computer Allocation	78,877	68,782	51,586	68,610	71,089	79,268
730 - Operating Expenses	13,465	18,700	3,346	4,450	25,690	23,800
TOTAL:	175,352	177,694	124,918	167,281	209,801	197,589

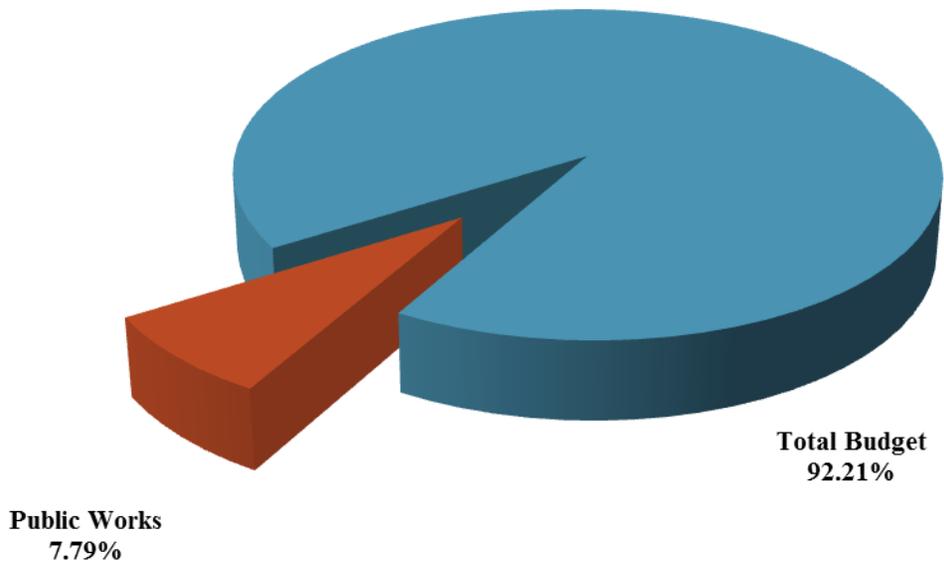
2016 EMERGENCY MANAGEMENT EXPENDITURES





PUBLIC WORKS

PUBLIC WORKS



	<u>2016 Budget</u>	<u>2017 Plan</u>
Administration	\$ 457,488	\$ 501,581
Street and Traffic Maintenance	\$ 2,184,866	\$ 2,287,964
Snow & Ice Control	\$ 353,832	\$ 363,753
Street Cleaning	\$ 485,154	\$ 535,883
Engineering	\$ 2,302,828	\$ 2,344,726
Refuse Collection	\$ 1,676,322	\$ 1,743,375
Total	\$ 7,460,490	\$ 7,777,282

PUBLIC WORKS

PUBLIC WORKS

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 & maintenance, snow & ice control, street sweeping, residential garbage & recycling, and public rights-of-way management & inspection. Facilities management & maintenance and Fleet management also reside within this department.



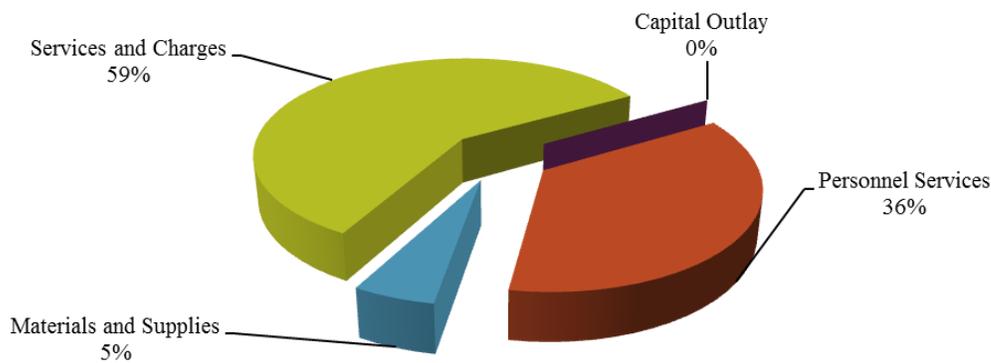
PUBLIC WORKS

PUBLIC WORKS

DEPARTMENT EXPENDITURE SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Personnel Services	\$ 2,303,084	\$ 2,607,245	\$ 2,687,054	\$ 2,767,661
Materials and Supplies	\$ 401,867	\$ 379,800	\$ 393,300	\$ 398,300
Services and Charges	\$ 4,899,800	\$ 4,847,540	\$ 4,380,136	\$ 4,611,321
Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 7,604,752	\$ 7,834,585	\$ 7,460,490	\$ 7,777,282

2016 PUBLIC WORKS DEPARTMENT EXPENDITURES



DEPARTMENT FUND RESOURCES

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
General Fund Revenues	\$ 7,604,752	\$ 7,834,585	\$ 7,460,490	\$ 7,777,282
TOTAL:	\$ 7,604,752	\$ 7,834,585	\$ 7,460,490	\$ 7,777,282

TOTAL FTE

<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
42.00	39.00	40.00	40.00

PUBLIC WORKS

PUBLIC WORKS ADMINISTRATION

DESCRIPTION

Public Works Administration provides administrative and management support for all activities of the Public Works Department including street maintenance, garbage & recycling collection, engineering, facility operations and maintenance, and fleet maintenance.

OBJECTIVES

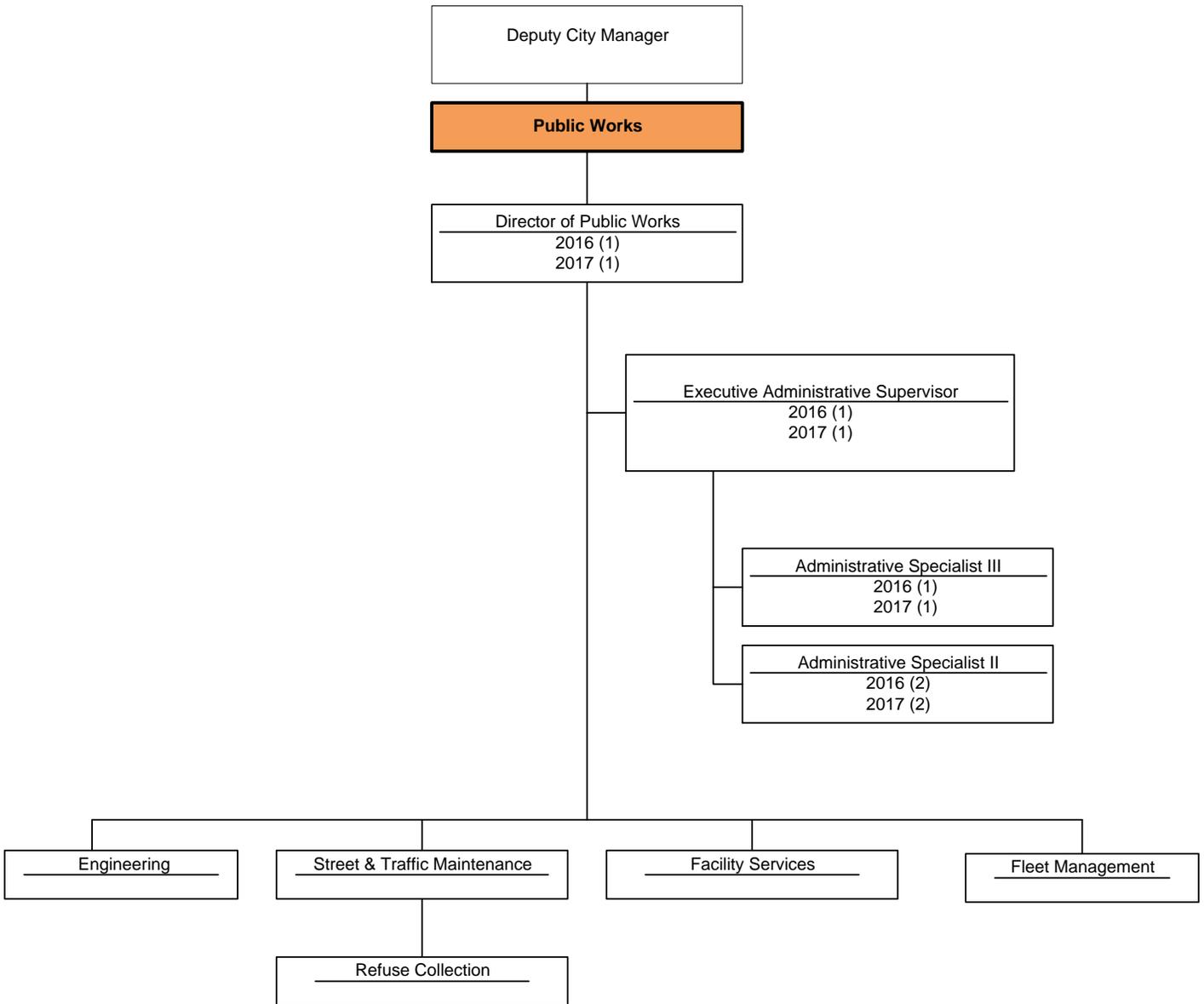
- Provide effective and efficient customer service to internal and external customers in a timely manner.
- Perform administrative processes with a solid understanding of City policies, procedures, regulations, ordinances, and resolutions.

CORE BUSINESS SERVICES

- Administrative support for all Divisions.
- Immediately enter all service requests into the City's Citizen Response Management System at the time the request is submitted (i.e. telephone, email, or in person). All services deemed an emergency will be submitted in writing and the appropriate division will be notified.
- Enter payment requests into the City Financial Software Management System at least twice weekly for each division by assigned deadline.
- Review, enter, and process time sheets and related reports on employee work activity on a bi-weekly basis.
- Edit, file, and distribute correspondence and memoranda submitted by department staff within one business day.
- Edit and return supervisor and employee self evaluations for review by the author within four business days of the first submission.
- Prepare and distribute for signature employee personnel action forms within one business day of submission.
- Issue permits, obtain approvals, and collect payments or submit billing during application process.
- Monitor and distribute utility notifications from the Utility Notification Center of Colorado each morning by 8:15 a.m. and every two hours throughout the work day. Upon receiving an emergency locate request, personal notification is to be made immediately to the Inspector.
- Mail is to be opened, date stamped, and distributed no later than 3:00 p.m. each work day.

PUBLIC WORKS

PUBLIC WORKS ADMINISTRATION



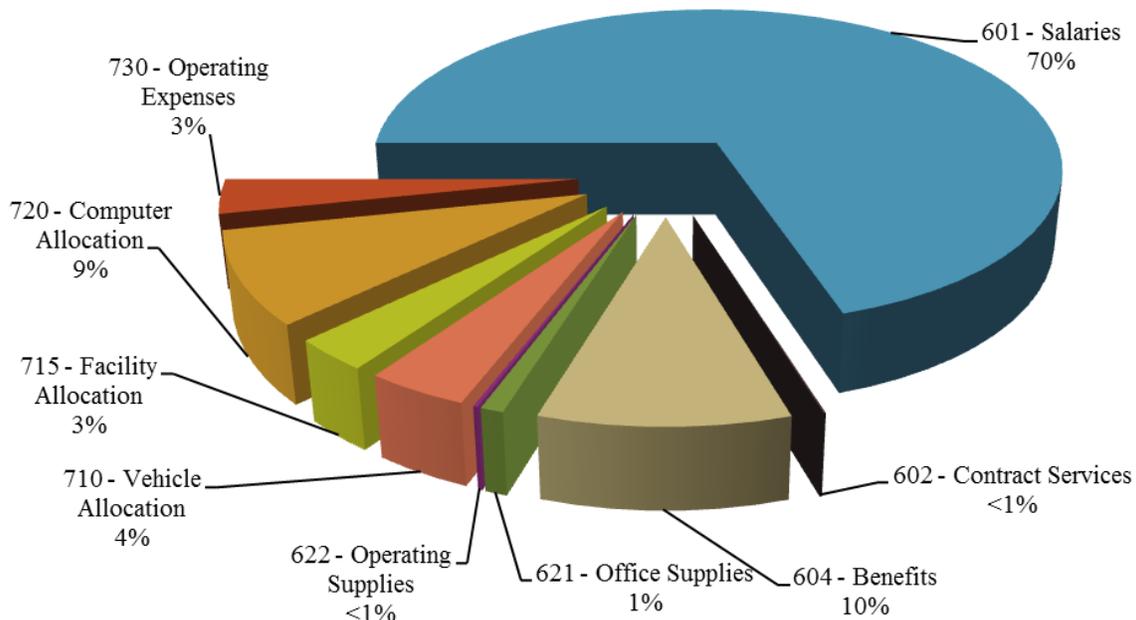
PUBLIC WORKS

PUBLIC WORKS ADMINISTRATION

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	305,341	305,465	236,430	319,181	321,115	330,748
602 - Contract Services	622	500	300	399	400	412
604 - Benefits	40,704	41,677	32,704	44,151	43,655	44,963
<u>Materials and Supplies</u>						
621 - Office Supplies	4,842	4,050	2,482	3,301	4,050	4,050
622 - Operating Supplies	419	800	667	886	800	800
<u>Services and Charges</u>						
710 - Vehicle Allocation	20,553	14,754	11,089	14,748	18,016	46,498
715 - Facility Allocation	14,657	34,167	25,648	34,112	13,935	13,950
720 - Computer Allocation	43,040	38,060	28,545	37,965	40,357	45,000
730 - Operating Expenses	15,373	12,182	11,517	15,317	15,160	15,160
TOTAL:	445,551	451,655	349,381	470,060	457,488	501,581

2016 PUBLIC WORKS ADMINISTRATION EXPENDITURES



PUBLIC WORKS

STREET & TRAFFIC MAINTENANCE

DESCRIPTION

The Street Operations Division provides a full range of street and traffic maintenance services within the City, and as provided in various agreements with other jurisdictions and agencies.

OBJECTIVES

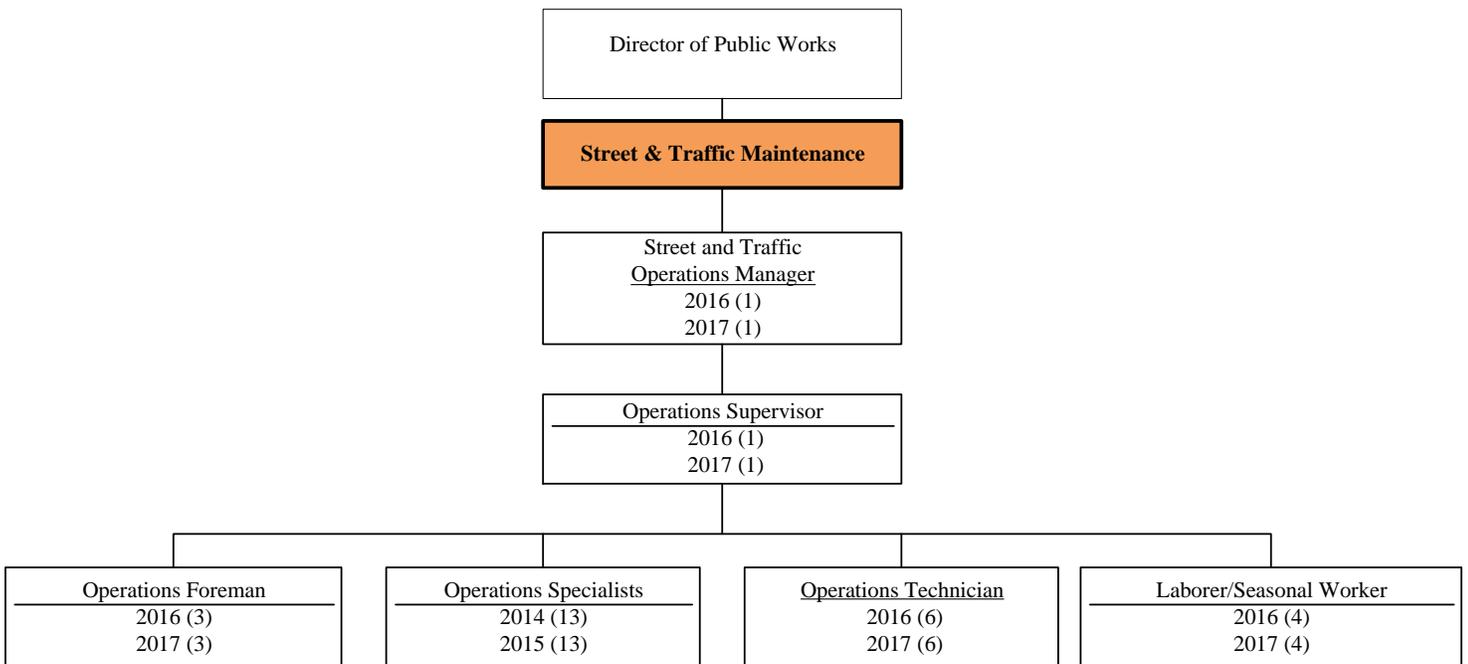
- Asphalt failure and pothole repair:
 - Patch potholes within one working day of notification or inspection
- Gravel road and ditch maintenance:
 - Blade all gravel roads maintained by the City on, at least, a monthly basis
 - Apply dust suppressant/soil stabilizer on gravel roads twice annually
 - Maintain open ditches and culverts as needed to facilitate drainage
- Crack sealing:
 - Crack seal at least 20 lane miles of roadway on an annual basis
- Weed maintenance:
- Mow roadside weeds and pick up trash in accordance with the revised 2015 weed mowing program
- Storm sewer and drainage maintenance:
 - Inspect all drop inlet structures once per year and maintain as needed
 - Respond to requests for service within one working day
- Traffic maintenance:
 - Maintain or repair traffic signs within three working days after the request for service (Exception: stop signs will be repaired or replaced within one working day of the request for service)
 - Complete annual street striping as needed by November 1st
 - Inspect and re-stripe railroad crossings twice annually and City owned parking lots and pedestrian crossings once annually
 - Complete traffic counts and reports within 30 days of request for service
 - Maintain pedestrian crosswalks as needed
- Bridge maintenance:
 - Plan, organize, and coordinate any work to be done on bridges maintained by the City as per the State Bridge Report
- Mosquito Control:
 - Manage contract for mosquito control and inspection services
- Special Events:
 - Provide necessary service and support for special events

PUBLIC WORKS

STREET & TRAFFIC MAINTENANCE

CORE BUSINESS SERVICES

- Maintain all public infrastructure within the public rights-of-way
- Pavement repair and pothole filling
- Gravel road grading and ditch maintenance
- Routine pavement maintenance (crack sealing)
- Weed mowing & management
- Storm sewer and drainage maintenance
- Traffic sign, striping and marking maintenance
- Bridge maintenance
- Mosquito control



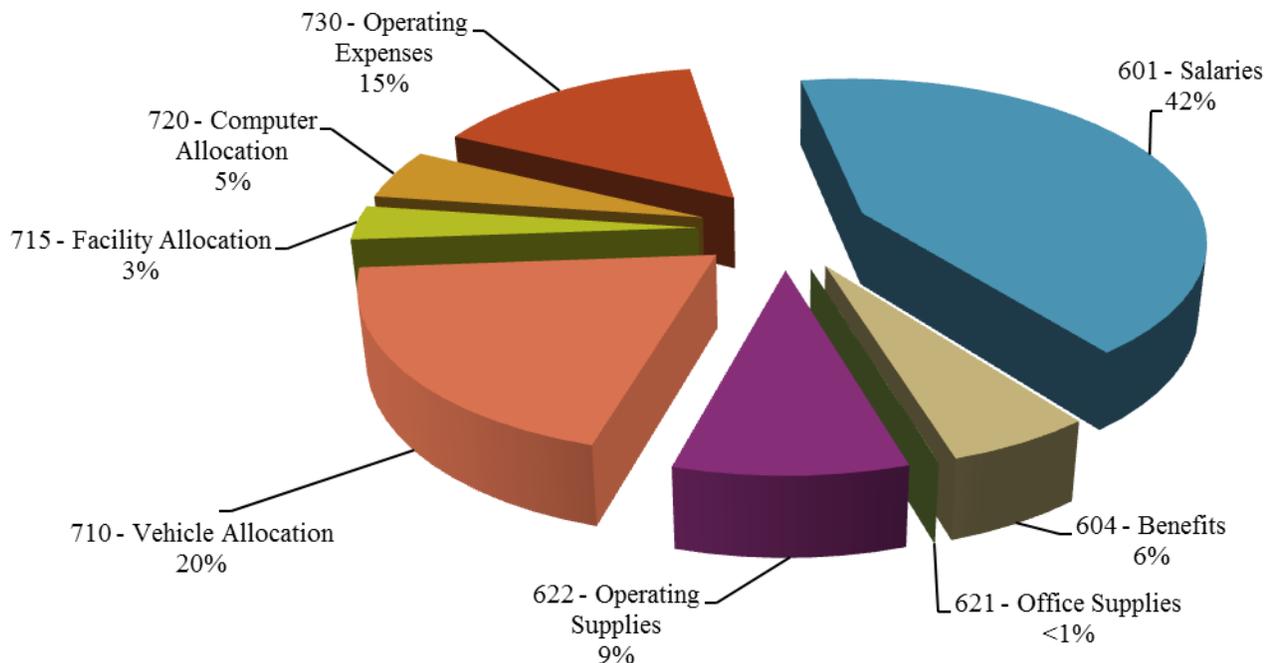
PUBLIC WORKS

STREET & TRAFFIC MAINTENANCE

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	1,015,904	941,157	721,958	974,643	926,018	953,799
604 - Benefits	130,170	125,947	106,433	143,685	123,766	127,478
<u>Materials and Supplies</u>						
621 - Office Supplies	171	150	514	684	150	150
622 - Operating Supplies	190,763	209,500	126,906	168,785	198,000	198,000
623 - Operating Equipment	4,750	-	-	-	-	-
<u>Services and Charges</u>						
710 - Vehicle Allocation	437,580	397,331	298,438	396,923	425,579	521,589
715 - Facility Allocation	77,697	181,120	135,960	180,827	73,872	73,952
720 - Computer Allocation	76,115	88,378	66,283	88,157	108,781	121,296
730 - Operating Expenses	313,973	237,600	167,066	222,197	328,700	291,700
TOTAL:	2,247,123	2,181,183	1,623,559	2,175,902	2,184,866	2,287,964

2016 STREET & TRAFFIC MAINTENANCE EXPENDITURES



PUBLIC WORKS

SNOW & ICE CONTROL

DESCRIPTION

The Street Operations Division provides snow and ice control services on City streets and on roadways designated in the Maintenance Agreement with Adams County.

OBJECTIVES

- Snow and Ice Control:
 - Crews and equipment will be engaged in snow and ice removal operations within one hour after a request for service is received from the Police Department
 - At least one pass in each direction will be plowed and sanded on all #1 and #2 priority streets, a width of 8 feet, within twelve hours
 - Plowing and sanding will continue to keep the initial passes on #1 and #2 priority streets open, and provide at least one treated travel lane on #3 priority streets

CORE BUSINESS SERVICES

- Snow and Ice Control

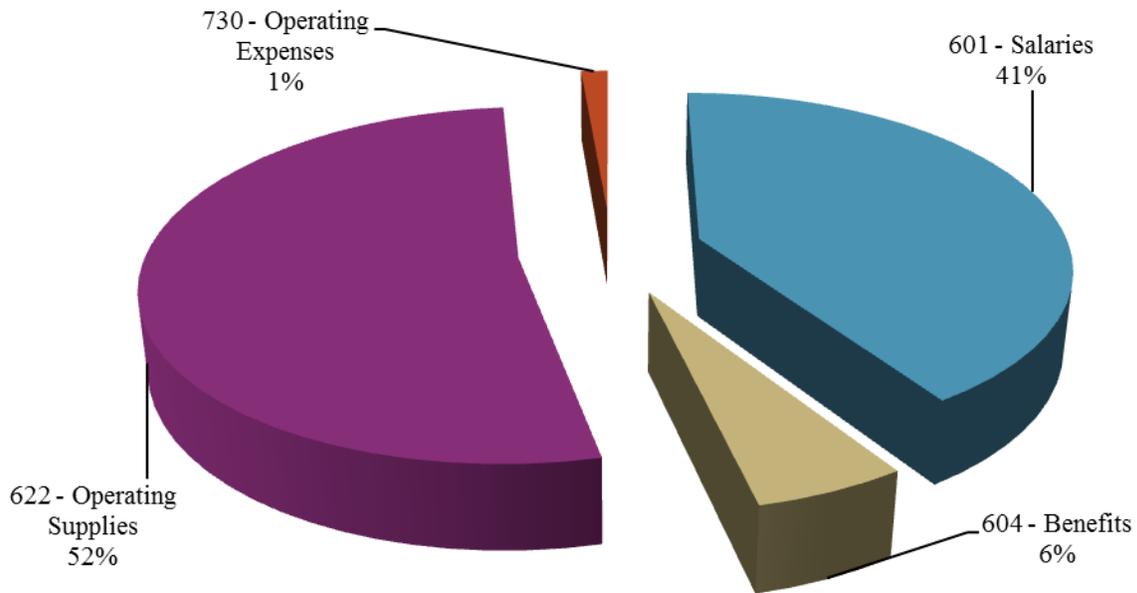
PUBLIC WORKS

SNOW & ICE CONTROL

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	119,176	139,550	100,821	136,109	144,330	148,660
604 - Benefits	13,232	19,048	-	-	19,702	20,293
<u>Materials and Supplies</u>						
622 - Operating Supplies	188,537	160,000	176,937	235,326	185,000	190,000
<u>Services and Charges</u>						
730 - Operating Expenses	2,068	4,800	-	-	4,800	4,800
TOTAL:	323,012	323,398	277,758	371,435	353,832	363,753

2016 SNOW & ICE CONTROL EXPENDITURES



PUBLIC WORKS

STREET CLEANING

DESCRIPTION

The Street Operations Division provides street sweeping services on City streets and City facility parking lots.

OBJECTIVES

- Street Sweeping:
 - Class “1” streets are to be swept a total of two times during the months of January, February, March and December
 - Class “1 & 2” streets are to be swept once every ten weeks during the months of April, May, June, July, August, September, October and November
 - Class “3” streets are to be swept twice annually
 - Derby Business Area is to be swept on the first Friday of each month by 8:00 a.m.
 - City facility parking lots (Civic Center, Recreation Center, Municipal Service Center, Fairfax Park, Pioneer Park, and Service Center) to be swept twice annually

CORE BUSINESS SERVICES

- Street sweeping



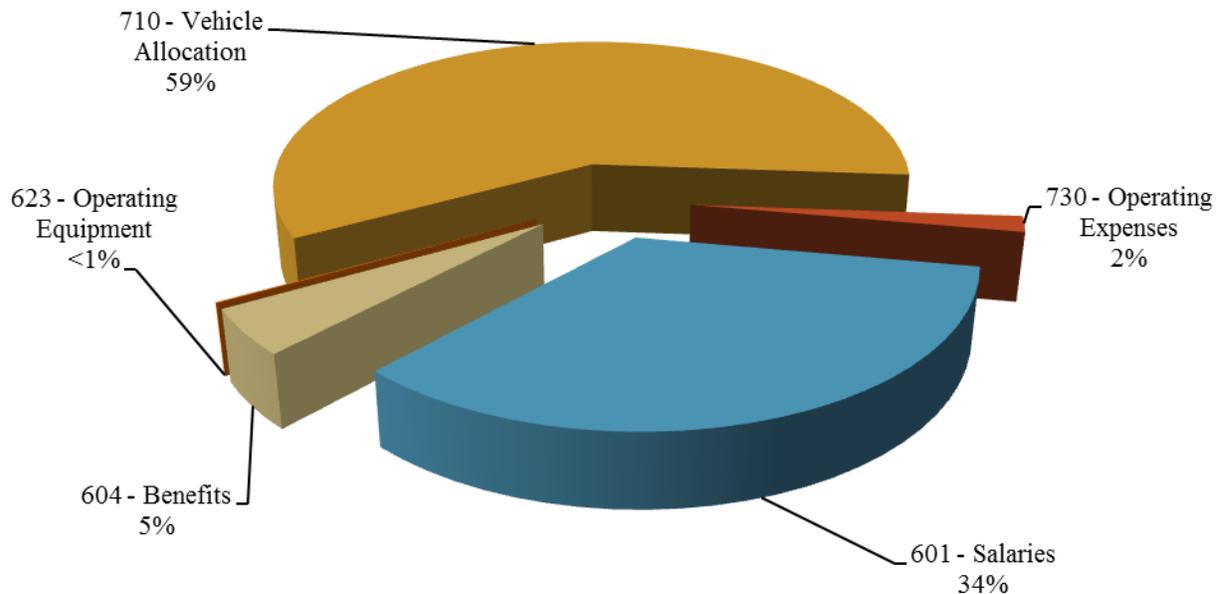
PUBLIC WORKS

STREET CLEANING

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	36,985	161,019	19,972	26,963	166,534	171,530
604 - Benefits	5,106	21,979	-	-	22,732	23,414
<u>Materials and Supplies</u>						
623 - Operating Equipment	-	500	-	-	500	500
<u>Services and Charges</u>						
710 - Vehicle Allocation	231,392	272,230	204,341	271,774	287,488	332,539
730 - Operating Expenses	8,832	7,900	10,714	14,249	7,900	7,900
TOTAL:	282,315	463,628	235,027	312,986	485,154	535,883

2016 STREET CLEANING EXPENDITURES



PUBLIC WORKS

ENGINEERING

DESCRIPTION

Engineering services include planning, design and construction management of capital projects; development review and inspection; traffic & transportation engineering and coordination, Colorado Discharge Permit System administration, mapping and drafting services; and right-of-way research and mapping.

OBJECTIVES

Development Reviews

- Review and approve annexations, planning documents, subdivision plats, agreements, drainage and traffic studies, and construction plans for residential and commercial development, including roadway and storm drainage improvements.
- Prepare public improvement agreements. Coordinate development reviews with other City departments, outside agencies, developers and their consultants.
- Issue right-of-way construction permits and perform inspections.
- Provide drafting and mapping services. Prepare legal descriptions and right-of-way dedication deeds. Administer right-of-way research and mapping projects.

Capital Projects

- Develop and manage capital improvement projects.
- Administer grant programs for bridge, railroad crossing, and roadway projects.

Traffic Engineering

- Administer traffic-calming program.
- Manage the City's Master Transportation Plan.
- Provide traffic and transportation engineering services:
 - Conduct studies for justification of signs or signals or other traffic related improvements or requirements
 - Administer signal maintenance contract
- Attend DRCOG, Urban Drainage, RTD, and CDOT meetings to participate in regional drainage and transportation system planning

Colorado Discharge Permit System

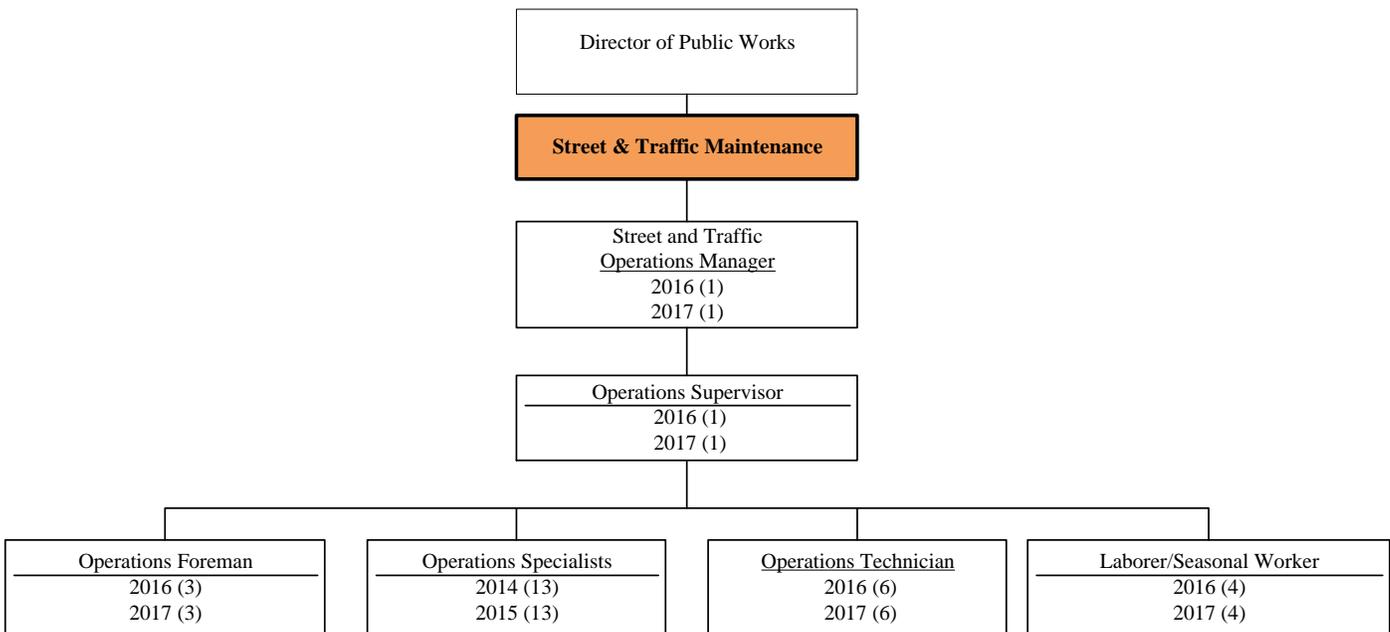
- Plan and implement the Colorado Discharge Permit System Program to control the environmental discharges from the storm drainage

PUBLIC WORKS

ENGINEERING

CORE BUSINESS SERVICES

- Oversee the design and construction of street, bridge, drainage and traffic capital improvements
- Provide traffic and transportation engineering and coordination services:
 - Conduct studies for justification of signs or signals or other traffic related improvements or requirements.
 - Administer signal maintenance contract
- Plan and implement the Colorado Discharge Permit System program for the City to control the environmental discharges from the storm drainage
- Coordinate with utility companies for street lighting
- Complete review of development plans within 10 business days.
- Complete review of building permits within 10 business days.
- Inspect street cut permits within one business day.



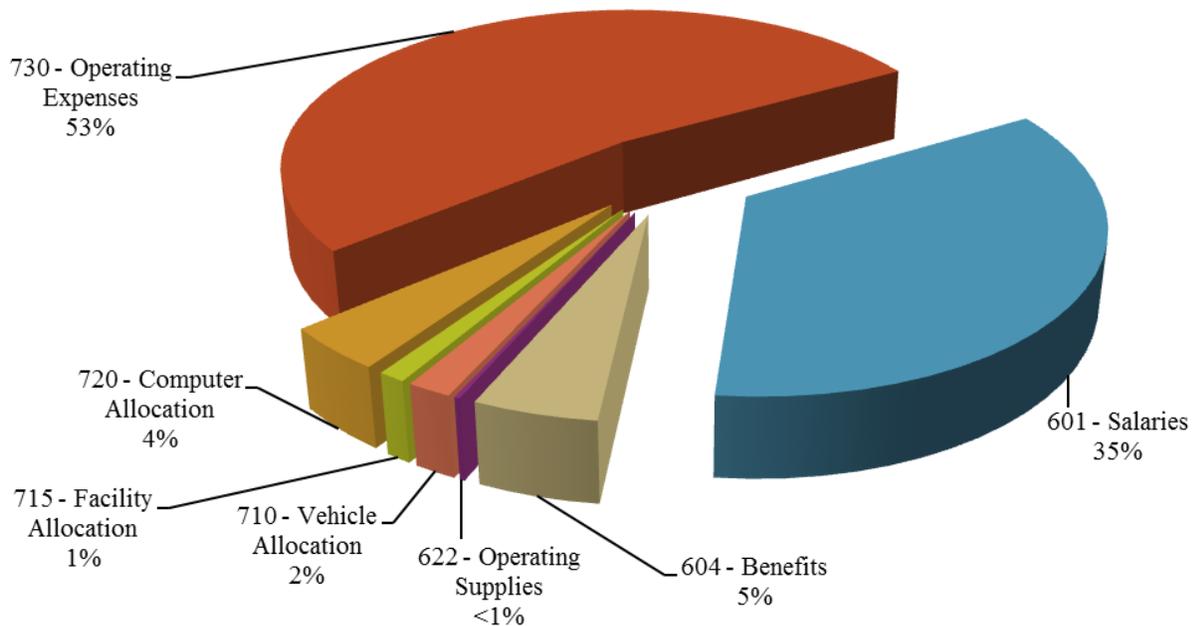
PUBLIC WORKS

ENGINEERING

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	564,380	749,585	426,608	575,921	807,054	831,265
604 - Benefits	71,464	101,318	57,064	77,036	111,748	115,099
<u>Materials and Supplies</u>						
622 - Operating Supplies	12,387	4,800	3,280	4,362	4,800	4,800
<u>Services and Charges</u>						
710 - Vehicle Allocation	44,007	34,120	25,634	34,094	40,347	44,156
715 - Facility Allocation	26,195	61,063	45,838	60,964	24,906	24,932
720 - Computer Allocation	97,040	100,363	75,272	100,112	95,623	106,624
730 - Operating Expenses	1,423,695	1,210,350	1,068,891	1,421,625	1,218,350	1,217,850
TOTAL:	2,239,168	2,261,600	1,702,588	2,274,115	2,302,828	2,344,726

2016 ENGINEERING DIVISION EXPENDITURES



PUBLIC WORKS

REFUSE COLLECTION

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.

CORE BUSINESS SERVICES

- Provide weekly trash service for eligible single and multi-family residents including; duplexes, triplexes, quad-plexes, town homes, and condominiums (not to include apartments or mobile homes);
 - Provide bi-weekly curbside or alley commingled recycling service for the same single and multi-family residents
 - Provide large item pick-ups as requested 24 hours in advance by resident
 - Provide trash and recycling services for City facilities

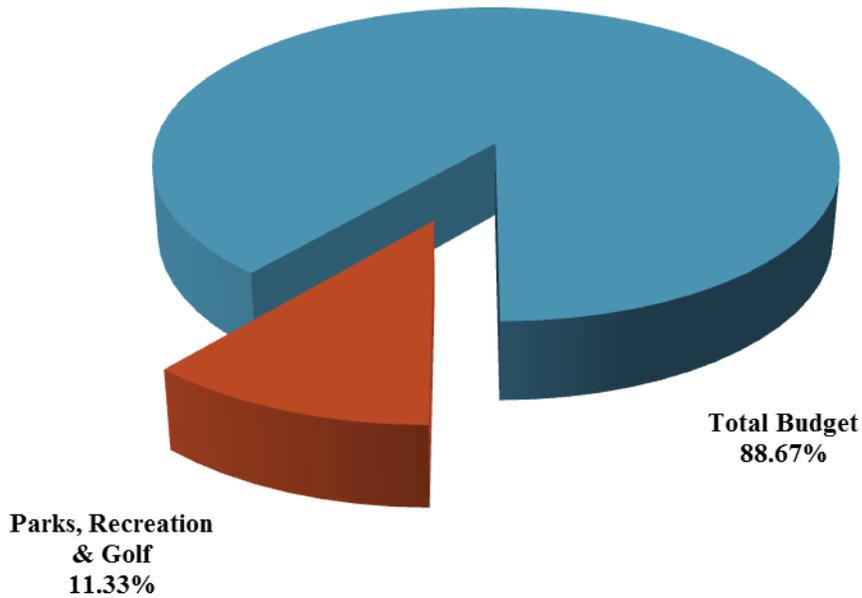
DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Services and Charges</u>						
730 - Operating Expenses	2,067,583	2,153,122	997,137	1,326,192	1,676,322	1,743,375
TOTAL:	<u>2,067,583</u>	<u>2,153,122</u>	<u>997,137</u>	<u>1,326,192</u>	<u>1,676,322</u>	<u>1,743,375</u>



PARKS, RECREATION & GOLF

PARKS, RECREATION & GOLF



	<u>2016 Budget</u>	<u>2017 Plan</u>
Administration	\$ 1,319,792	\$ 1,391,517
Parks Maintenance	\$ 3,090,212	\$ 3,233,452
Parks Maintenance - 2K Parks	\$ 379,641	\$ 299,093
Recreation Programs	\$ 2,548,987	\$ 2,582,891
Outdoor Leisure Pool	\$ 645,359	\$ 662,609
Community Events	\$ 145,733	\$ 146,395
Golf Course Maintenance	\$ 928,923	\$ 946,513
Golf Course Operations	\$ 714,573	\$ 728,544
Golf Course Restaurant	\$ 1,079,792	\$ 1,098,151
Total	\$ 10,853,012	\$ 11,089,165

PARKS, RECREATION & GOLF

PARKS, RECREATION & GOLF

DESCRIPTION

The Parks and Recreation Department plans and directs all programs offered through general recreation, the Recreation Center and Senior Program; and acquires, develops, and maintains all parks, trails and open space within the City boundary, and 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; plans for and prioritizes development in accordance with the Prairie ways Action Plan, Recreation Strategic Plan, and Financial Sustainability Model; and assures that high standards of customer service are exhibited by all staff.

The City of Commerce City supports the Americans with Disabilities Act and inclusion of individuals of all ages and diverse abilities.

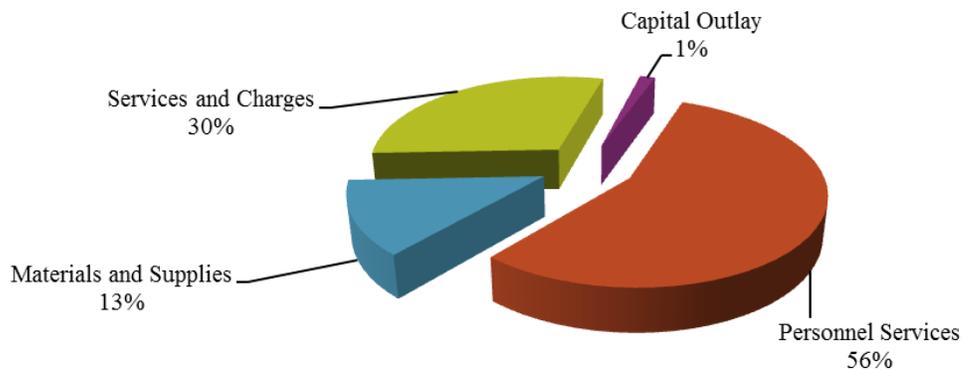
PARKS, RECREATION & GOLF

PARKS, RECREATION & GOLF

DEPARTMENT EXPENDITURE SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Personnel Services	\$ 4,967,088	\$ 5,440,435	\$ 6,059,414	\$ 6,241,187
Materials and Supplies	\$ 1,162,182	\$ 1,230,050	\$ 1,409,680	\$ 1,391,041
Services and Charges	\$ 2,966,793	\$ 2,920,204	\$ 3,219,933	\$ 3,292,952
Capital Outlay	\$ 23,854	\$ 155,985	\$ 163,985	\$ 163,985
TOTAL:	\$ 9,119,917	\$ 9,746,674	\$ 10,853,012	\$ 11,089,165

2016 PARKS & RECREATION DEPARTMENT EXPENDITURES



DEPARTMENT FUND RESOURCES

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
General Fund Revenues	\$ 9,119,917	\$ 9,746,674	\$ 10,853,012	\$ 11,089,165
TOTAL:	\$ 9,119,917	\$ 9,746,674	\$ 10,853,012	\$ 11,089,165

TOTAL FTE

<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
42.00	45.00	48.00	48.00

PARKS, RECREATION & GOLF

PARKS, RECREATION & GOLF ADMINISTRATION

DESCRIPTION

Under general administrative direction of the Deputy City Manager the Director of Parks and Recreation oversees, plans and directs the activities and staff of the City's Parks and Recreation Department including the Recreation Center, the Senior Adult Program, and the Parks Maintenance programs, services and activities, and Buffalo Run Golf Course and The Bison Grill full service restaurant.

The department plans, develops, evaluates and implements programs to meet the needs of City citizens of all age groups; prepares the departmental annual budget and five year capital project plan; plans for and monitors progress in accordance with the Parks and Recreation Master Plan; and, assures that high standards of customer service are exhibited by all staff.

OBJECTIVES

Develop and implement strategies that promote fiscal responsibility, maintain current levels of service and address future needs:

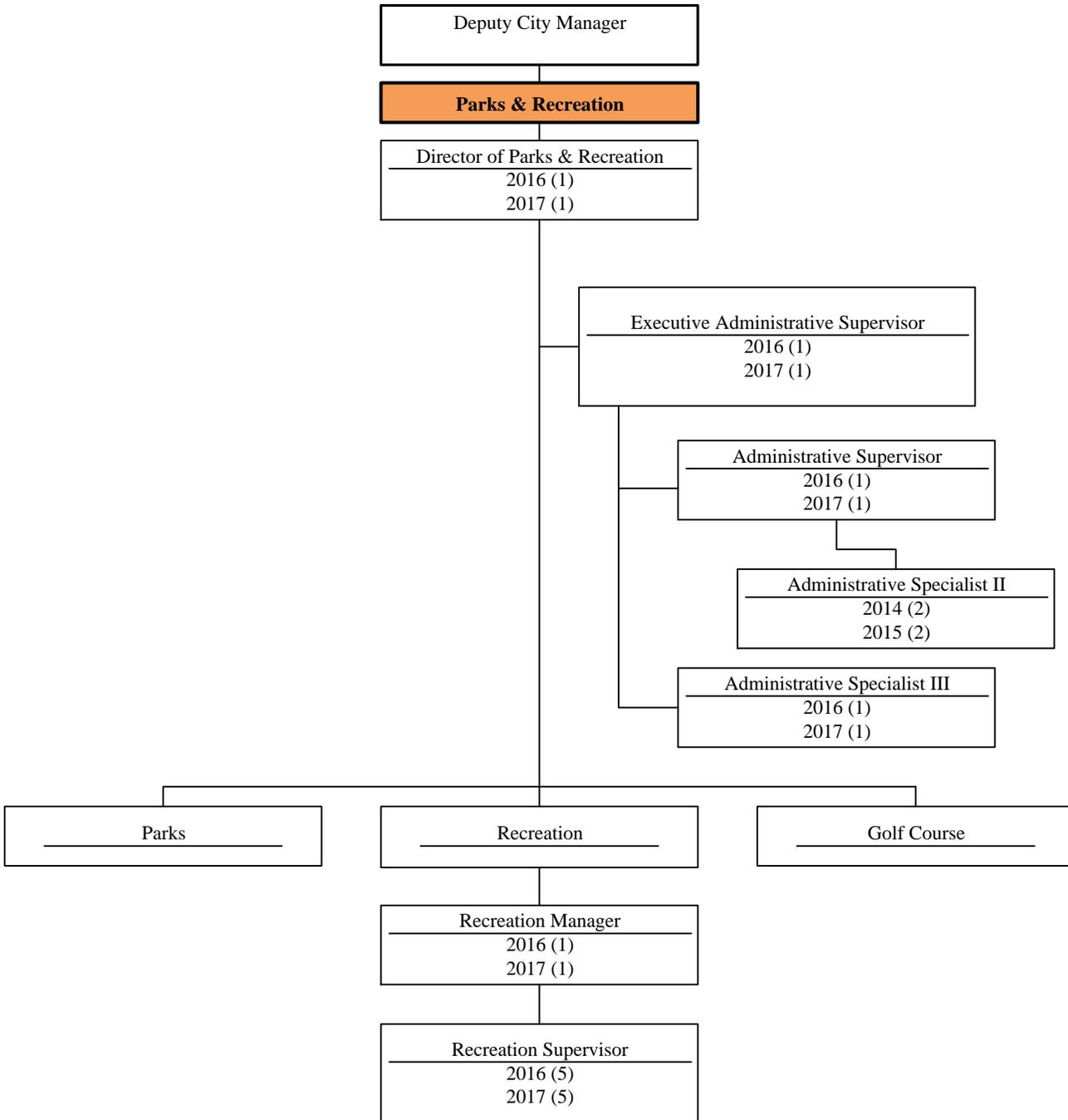
- Evaluate and plan all programs and facilities to enhance and maximize accessibility for all citizens in compliance with the American Disabilities Act
- Promote community awareness concerning Recreation Center and Parks activities and special events
- Monitor trends in the recreation and leisure field; integrate new programs using existing resources and/or by developing new revenue sources
- Interpret, coordinate and assure compliance with the intergovernmental agreement between the City and School District 14, and School District 27J
- Evaluate the need for recreation programs and facilities in the Northern Range and solicit private development as a contributing resource
- Provide program variety and recreation facilities to service all ages in strategic locations to provide the best accessibility and in accordance with recommended standards (parks, open space and active use facilities)
- Parks and recreation facilities shall integrate with and enhance the quality of neighborhoods

CORE BUSINESS SERVICES

- Support Services (both internal and external) – Registration Systems, Park/Alcohol Permits, Facility Rentals, Public Information, etc
- Facilities – Recreation Center, Conter Community Center, Park Maintenance Center (MSC), Golf Course, Pioneer Park

PARKS, RECREATION & GOLF

PARKS, RECREATION & GOLF ADMINISTRATION



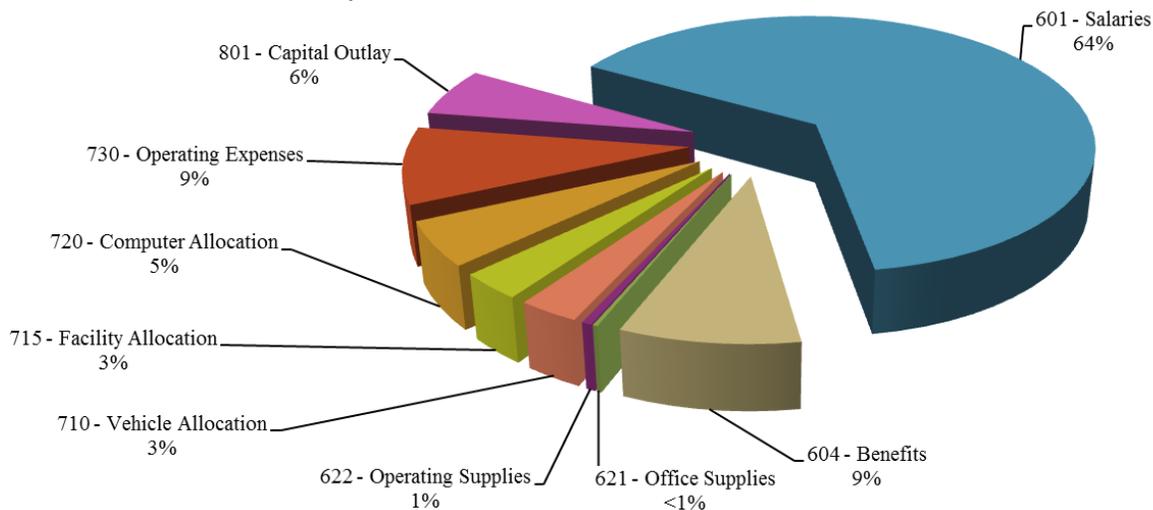
PARKS, RECREATION & GOLF

PARKS, RECREATION & GOLF ADMINISTRATION

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	808,783	824,821	623,674	841,960	847,940	873,378
604 - Benefits	106,071	109,705	84,769	114,439	113,399	116,799
<u>Materials and Supplies</u>						
621 - Office Supplies	2,514	3,100	1,228	1,633	3,100	3,100
622 - Operating Supplies	3,869	7,638	2,539	3,377	6,438	6,438
623 - Operating Equipment	15,137	-	15,548	20,678	-	-
<u>Services and Charges</u>						
710 - Vehicle Allocation	45,860	31,923	23,984	31,899	38,964	73,812
715 - Facility Allocation	44,409	53,152	39,918	53,091	41,176	41,215
720 - Computer Allocation	79,030	71,053	53,290	70,875	69,530	77,530
730 - Operating Expenses	112,547	105,412	87,768	116,731	121,620	121,620
<u>Capital Outlay</u>						
801 - Capital Outlay	9,977	77,625	-	-	77,625	77,625
TOTAL:	1,228,197	1,284,428	932,718	1,254,684	1,319,792	1,391,517

2016 PARKS, RECREATIONS & GOLF ADMINISTRATION EXPENDITURES



PARKS, RECREATION & GOLF

PARKS MAINTENANCE

DESCRIPTION

The Parks Division is comprised of three primary functions, Parks Planning, Parks Development/Construction, and Parks Maintenance and Operations. The core business services portion of this document further identifies the primary activities of the Division.

OBJECTIVES

- Provide sufficient and orderly planning of new parks, trails, and open space amenities, in accordance with adopted park, trail, and open space master planning documents.
- Provide sufficient and orderly development of new park, trail and open space amenities and the renovation of existing facilities in accordance with internal and general industry development and construction standards.
- Provide sufficient maintenance of all park, trail and open space facilities in accordance with internally adopted maintenance standards, maintenance levels of service as established by available funding resources and general industry best management practices.

CORE BUSINESS SERVICES

Parks Planning

- Provide development review services in conjunction with the Community Development Department to ensure all development projects within the city are in accordance with and provide for all provisions outlined in various parks and recreation master plans (Prairie-ways Action Plan, Parks and Recreation Master Plan, Recreation Strategic Master Plan)
- Plan and coordinate design of all new Park, Trail or Open Space facilities and or major renovations to existing facilities
- Grant writing and administration related to Capital Improvement and Preservation Plan (CIPP) projects, open space acquisitions, maintain Parks and Recreation Geographic Information System mapping and data
- Coordinate park, trail and open space maintenance volunteer projects

Park Development/Construction

- Construction and contract management of Park Trail and Open Space Capital Improvements and Preservation Projects (new and existing facilities)
- Development and implementation of related development/construction standards
- Develop, implement and maintain standardized Park Trail and Open Space component/fixture/infrastructure replacement schedules
- Maintain comprehensive Park Trail and Open Space asset inventory
- Administration of contracted maintenance activities

Park Maintenance and Operations

- Maintain all parks, trails and developed open spaces
- Maintain all City building grounds and landscaping
- Maintain all City owned right-of-way landscaping
- Snow and ice control operations (City-wide Integrated Snow and Ice Control Program)

PARKS, RECREATION & GOLF

- Fully integrated with Public Works snow/ice control plan for cooperative resource sharing to assist with road plowing
- Provide set-up, break-down and logistical support to Park and Recreation special events, community special events, City Department events and requests, and outside agency events
- Facility preparation for athletic usages/tournaments, and shelter and park facility rentals

MAINTENANCE LEVELS OF SERVICE

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. 30% of all properties are prescribed to level II and the remaining 60% are prescribed to the lowest level of service (level III).

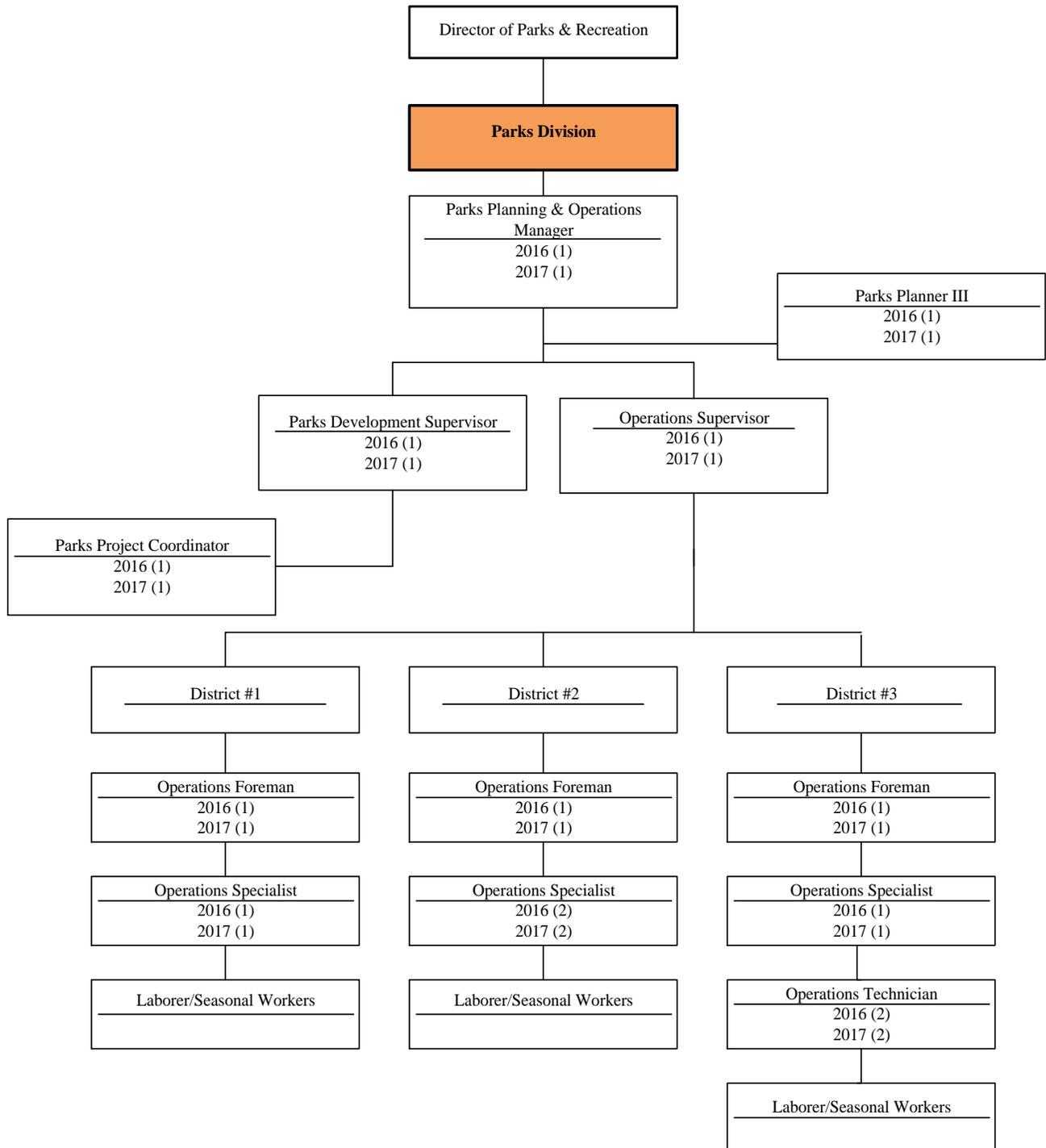
It should be noted that the accumulative effect of reduced levels of service over time will result in the deterioration of the general appearance and condition of properties, as well as the functionality of key infrastructure components necessary for the maintenance of properties. The repair and/or reconditioning of deteriorated properties and their key infrastructure components will increase budgetary demand in the future.

NEW DEVELOPMENT AND RENOVATION FUNDING

The funding for new facility construction and existing facility renovations is not contained within the operating budget. The City-wide Capital Improvement and Preservation Plan (CIPP) provide information related to the sources of funding for these projects.

PARKS, RECREATION & GOLF

PARKS MAINTENANCE



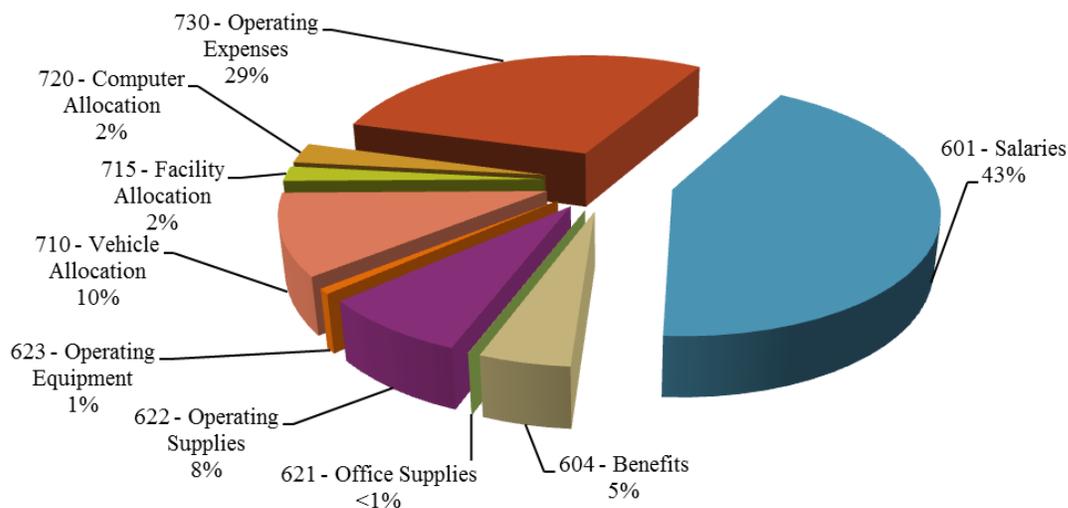
PARKS, RECREATION & GOLF

PARKS MAINTENANCE

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	1,221,192	1,266,996	964,304	1,301,810	1,320,417	1,360,030
604 - Benefits	138,629	147,618	113,330	152,995	144,831	149,176
<u>Materials and Supplies</u>						
621 - Office Supplies	1,343	1,075	1,070	1,423	1,075	1,075
622 - Operating Supplies	147,481	200,389	114,769	152,643	240,389	240,389
623 - Operating Equipment	27,644	21,580	22,330	29,699	21,580	21,580
<u>Services and Charges</u>						
710 - Vehicle Allocation	277,380	250,672	188,227	250,342	325,086	414,965
715 - Facility Allocation	61,402	152,744	114,655	152,491	60,071	60,136
720 - Computer Allocation	49,452	48,745	36,559	48,623	81,161	90,499
730 - Operating Expenses	892,216	866,624	443,045	553,806	895,602	895,602
<u>Capital Outlay</u>						
801 - Capital Outlay	13,877	-	-	-	-	-
TOTAL:	2,830,616	2,956,443	1,998,288	2,643,832	3,090,212	3,233,452

2016 PARKS MAINTENANCE EXPENDITURES



PARKS, RECREATION & GOLF

PARKS MAINTENANCE – 2K PARKS

DESCRIPTION

The 3 neighborhood parks are the voter-approved projects in the \$137 million capital improvement program, which will be completed by Jan. 1, 2019.

Fronterra Park

Located at 10020 Joplin Street, adjacent to Second Creek Elementary and Stuart Middle Schools, Fronterra Park is a great asset to local residents and the surrounding neighborhoods. The nearly 20-acre park features:

- Hillside slide
- Small skate area
- Tortoise and hare theme walking/jogging trails
- Two graded play fields
- Playground
- Climbing boulders
- Picnic area with shelter
- Multi-use hard court
- Three fitness stations
- Sustainable landscaping
- Low-level lighting for safety
- ADA accessible
- Restroom



Turnberry

(coming soon)

Villages at Buffalo Run East

(coming soon)

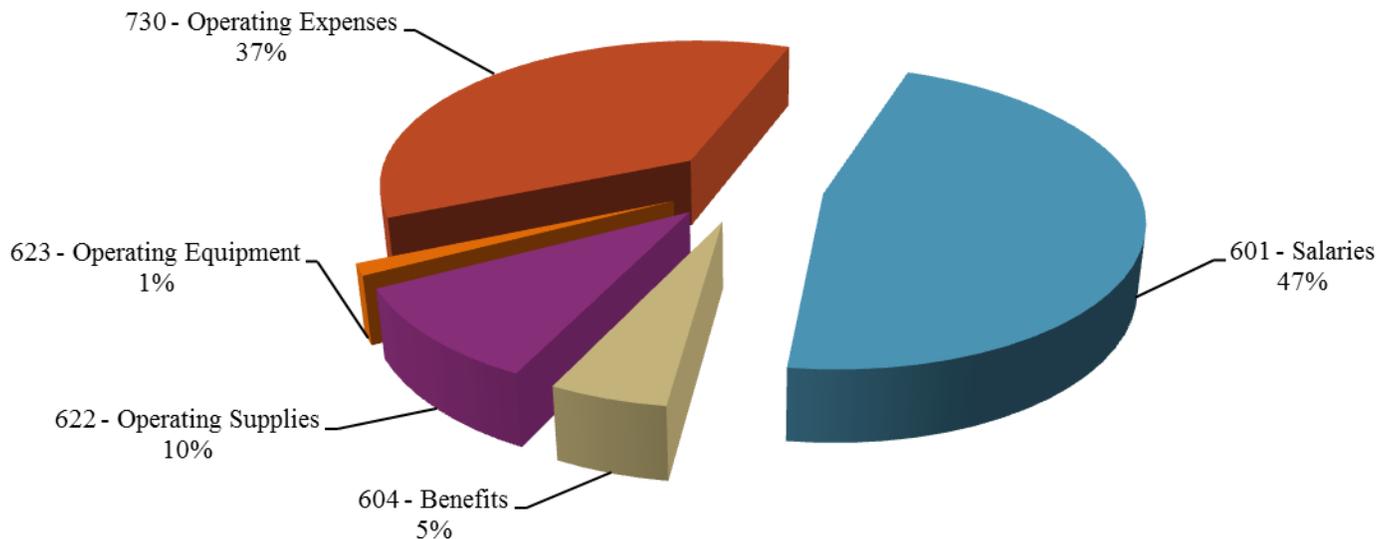
PARKS, RECREATION & GOLF

PARKS MAINTENANCE – 2K PARKS

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	-	63,800	19,093	25,776	176,828	182,132
604 - Benefits	-	7,283	2,359	3,185	19,168	19,741
<u>Materials and Supplies</u>						
622 - Operating Supplies	-	20,750	2,776	3,691	38,654	21,150
623 - Operating Equipment	-	9,200	269	358	4,825	2,500
<u>Services and Charges</u>						
730 - Operating Expenses	-	70,505	44,652	59,387	140,166	73,570
TOTAL:	-	171,538	69,149	92,397	379,641	299,093

2016 PARKS MAINTENANCE - 2K PARK EXPENDITURES



PARKS, RECREATION & GOLF

RECREATION PROGRAMS

DESCRIPTION

The Recreation Division plans, develops and implements a variety of recreation programs and services for participants of all ages. The Recreation 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 Division provides safe leisure opportunities, contributes to economic vitality and enhances the quality of our physical environment through our outstanding facilities.

OBJECTIVES

- Quality of Life – The Recreation division creates a healthy community by seeking out and providing programs, services and infrastructure to promote the health and well-being of Commerce City residents
- Emotional and Physical Health – The Recreation division develops a sound body and mind through wholesome, vigorous and creative life-long wellness and leisure activities
- Self Esteem – The Recreation division builds character through rich, satisfying and creative leisure-living patterns focused toward the attainment of socially desirable attitudes, habits and values
- Active Alternatives – The Recreation division inspires new interests that provide satisfying outlets for individual development and creativity
- Citizen Involvement – The Recreation division develops, through participation in leisure activities, services and volunteer opportunities, a respect for the worth and dignity of individuals, and a demonstration of the democratic process
- Self-Mastery – The Recreation division develops skills in lifetime wellness activities, athletics, leisure activities, and the arts that raise the level of the health, culture and happiness of people
- Social Interaction – The Recreation division develops and strengthens social relationships within the family and the community through close group associations, activity participation and volunteer opportunities
- Economic Vitality – The Recreation division strengthens the morale and economic efficiency of Commerce City through expanding leisure and wellness interests, improving social living conditions, maintaining quality community facilities and providing employment opportunities
- Community Stability – The Recreation division develops longevity and stability by providing facilities and environments that are conducive to wholesome family living and community life, and offer inclusion of individuals of all ages and diverse abilities

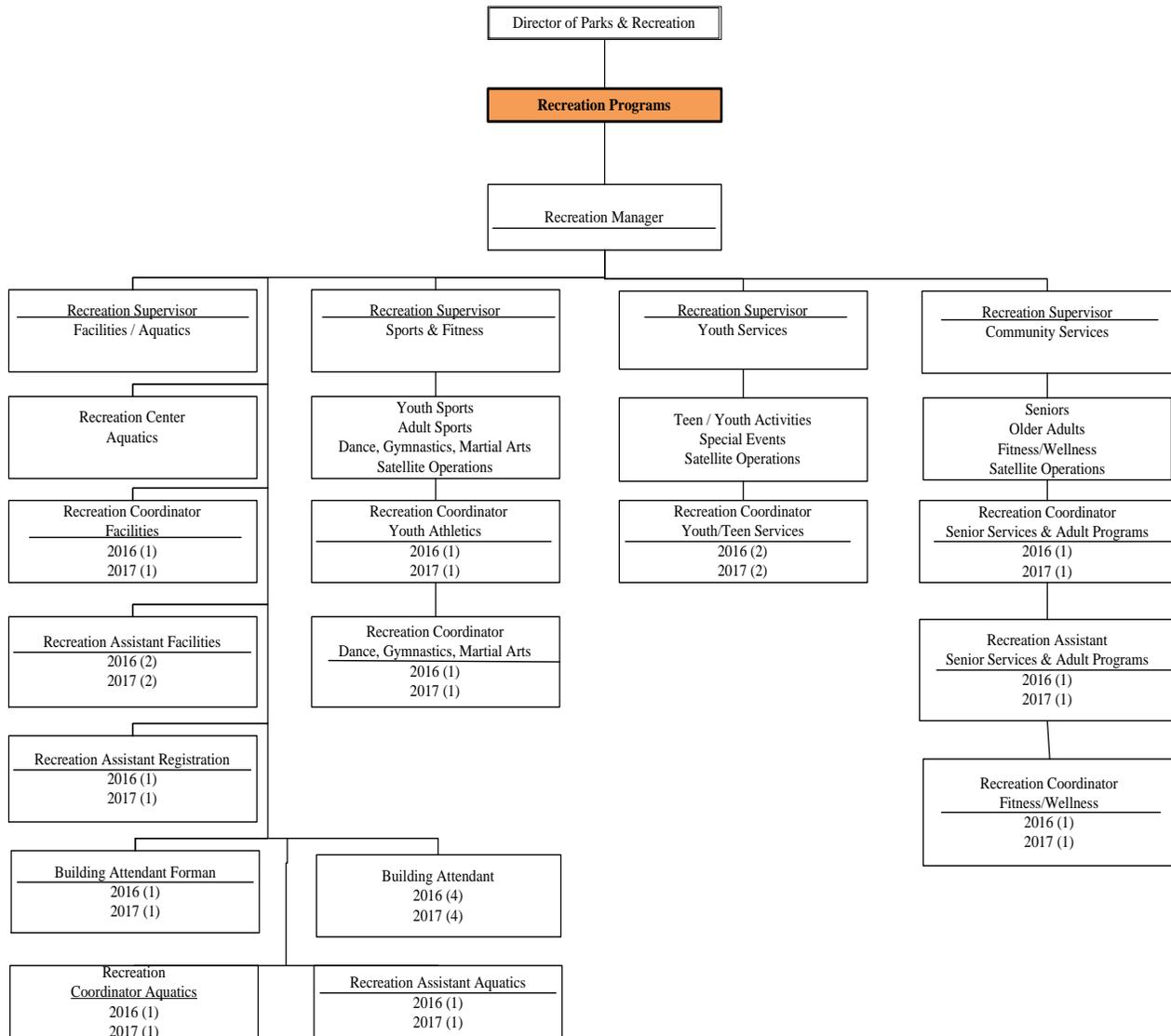
CORE BUSINESS SERVICES

- Programming for preschool, youth, teens, adults and senior populations
- Instructional programming in aquatics, sports, visual and performing arts, cultural arts, culinary arts, fitness/wellness, gymnastics, martial arts, preschool, early childhood education, trips, tours, excursions and special interests
- Public session for swim, gym, fitness, indoor track, cardiovascular conditioning, weight lifting, sauna, billiards, etc., as well as drop-in use for our community residents, businesses, etc.
- Special events (Parks and Recreation Department, City and community events)
- Partnerships with Adams County #14 and 27J school districts, Kaiser/Health Care Dimensions, Reunion and Belle Creek metro districts, Tri-County Health and Thriving Communities partners, Colorado Rapids and

PARKS, RECREATION & GOLF

Kroenke Sports, Boys and Girls Club of Metro Denver, Community Health Services, Commerce City Youth Athletics (CCYA), Rocky Mountain Arsenal/National Wildlife Refuge

- Grants – Justice Assistance Grant (JAG), Tony Grampas Youth Services (TGYS), Take Me Fishing



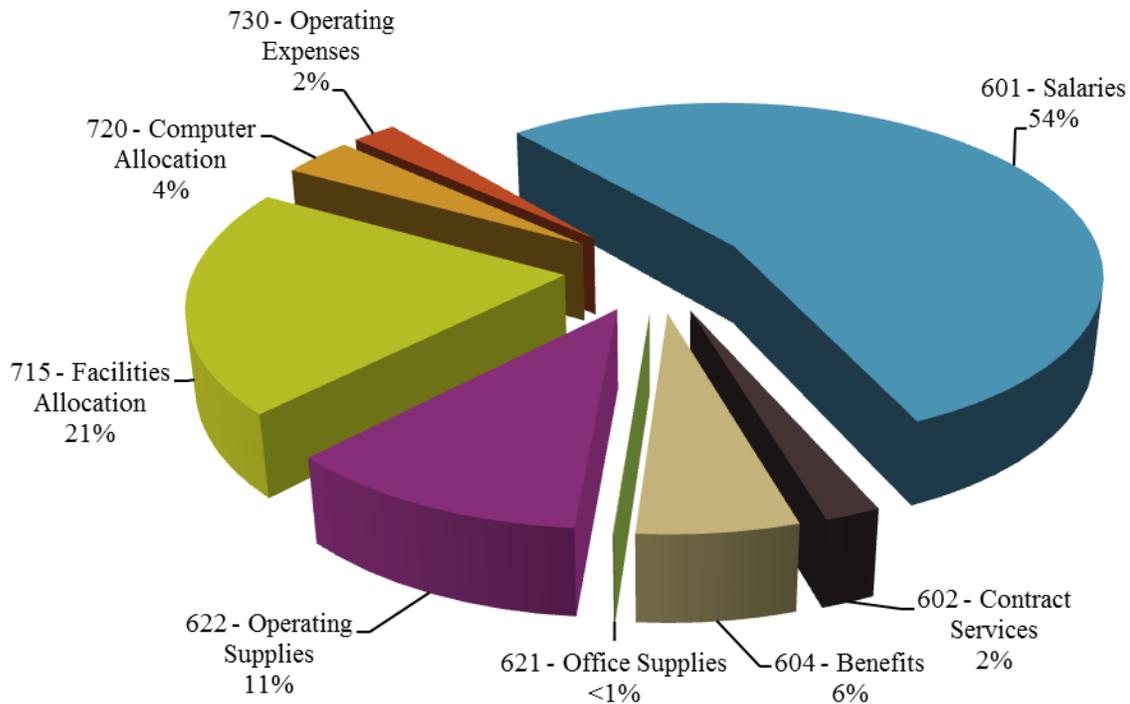
PARKS, RECREATION & GOLF

RECREATION PROGRAMS

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	1,190,272	1,268,328	879,868	1,187,821	1,388,326	1,429,974
602 - Contract Services	72,605	50,994	74,312	98,835	51,516	53,062
604 - Benefits	127,876	138,095	95,368	128,746	148,210	152,652
<u>Materials and Supplies</u>						
621 - Office Supplies	981	1,178	225	300	1,178	1,178
622 - Operating Supplies	244,818	267,526	165,544	220,174	283,750	284,940
<u>Services and Charges</u>						
715 - Facilities Allocation	561,210	488,110	366,972	488,073	525,969	504,597
720 - Computer Allocation	107,241	98,590	73,942	98,343	92,309	102,929
730 - Operating Expenses	57,162	60,145	33,865	45,041	57,729	53,559
TOTAL:	2,362,165	2,372,966	1,690,097	2,267,334	2,548,987	2,582,891

2016 RECREATION PROGRAMS EXPENDITURES



PARKS, RECREATION & GOLF

RECREATION PROGRAMS EXPENDITURE DETAIL BY DIVISION

AQUATICS

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	217,952	226,048	165,993	224,090	246,750	254,153
604 - Benefits	18,785	19,975	14,783	19,957	19,543	20,129
<u>Materials and Supplies</u>						
622 - Operating Supplies	21,653	29,942	17,697	23,537	30,195	31,105
<u>Services and Charges</u>						
715 - Facility Allocation	94,890	83,691	62,926	83,692	84,465	84,583
720 - Computer Allocation	9,062	8,329	6,247	8,308	8,134	9,070
730 - Operating Expenses	4,658	3,809	5,724	7,613	6,179	3,809
TOTAL:	367,000	371,794	273,369	367,197	395,266	402,849

YOUTH SPORTS

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	60,758	60,126	48,360	65,286	61,575	63,423
602 - Contract Services	15,854	14,639	15,473	20,579	15,661	16,131
604 - Benefits	7,639	7,700	6,153	8,307	7,817	8,052
<u>Materials and Supplies</u>						
622 - Operating Supplies	37,403	33,700	27,596	36,702	36,720	36,720
<u>Services and Charges</u>						
715 - Facility Allocation	1,390	1,226	922	1,226	1,237	1,239
720 - Computer Allocation	4,373	4,030	3,022	4,020	3,932	4,384
730 - Operating Expenses	4,188	4,020	42,159	56,072	4,435	4,435
TOTAL:	131,604	125,441	143,685	192,191	131,377	134,384

PARKS, RECREATION & GOLF

ADULT SPORTS

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	2,783	6,431	1,525	2,058	6,596	6,793
602 - Contract Services	3,496	8,420	1,682	2,237	7,920	8,158
604 - Benefits	213	492	117	157	505	520
<u>Materials and Supplies</u>						
622 - Operating Supplies	2,907	3,900	64	85	3,350	3,350
TOTAL:	9,399	19,243	3,387	4,537	18,371	18,821

DANCE & GYMNASTICS

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	128,316	129,662	98,363	132,790	139,538	143,724
604 - Benefits	12,902	13,268	10,097	13,631	13,687	14,097
<u>Materials and Supplies</u>						
622 - Operating Supplies	6,862	11,486	6,211	8,260	11,361	11,361
<u>Services and Charges</u>						
715 - Facility Allocation	49,651	43,791	32,926	43,791	44,196	44,257
720 - Computer Allocation	4,373	4,030	3,022	4,020	3,932	4,384
730 - Operating Expenses	3,957	5,438	95	126	4,951	4,951
TOTAL:	206,061	207,675	150,714	202,619	217,665	222,774

PARKS, RECREATION & GOLF

CULTURAL & VISUAL ARTS

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	7,627	8,483	6,091	8,223	8,613	8,871
604 - Benefits	561	649	466	629	659	679
<u>Materials and Supplies</u>						
622 - Operating Supplies	1,344	2,715	1,312	1,745	2,715	2,715
<u>Services and Charges</u>						
715 - Facility Allocation	6,573	5,797	4,359	5,797	5,851	5,859
730 - Operating Expenses	-	300	-	-	300	300
TOTAL:	16,105	17,944	12,228	16,394	18,138	18,424

FITNESS & WELLNESS

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	83,891	89,291	59,434	80,236	91,833	94,588
602 - Contract Services	1,430	2,715	-	-	2,715	2,796
604 - Benefits	9,089	9,533	6,744	9,104	9,807	10,101
<u>Materials and Supplies</u>						
622 - Operating Supplies	6,781	5,920	2,159	2,871	10,470	10,470
<u>Services and Charges</u>						
715 - Facility Allocation	13,740	12,118	9,112	12,119	12,230	12,247
720 - Computer Allocation	4,373	4,030	3,022	4,020	3,932	4,384
730 - Operating Expenses	5,105	8,426	996	1,325	3,007	3,007
TOTAL:	124,408	132,033	81,467	109,675	133,994	137,593

PARKS, RECREATION & GOLF

CENTER

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	247,026	274,098	190,697	257,441	336,044	346,125
602 - Contract Services	-	860	-	-	860	886
604 - Benefits	26,777	30,314	21,390	28,876	38,728	39,890
<u>Materials and Supplies</u>						
622 - Operating Supplies	31,354	33,439	21,769	28,952	33,439	33,439
<u>Services and Charges</u>						
715 - Facility Allocation	298,926	263,648	198,233	263,650	281,234	284,225
720 - Computer Allocation	42,465	38,826	29,120	38,729	37,337	41,633
730 - Operating Expenses	7,768	3,712	2,208	2,936	3,698	3,698
TOTAL:	654,316	644,898	463,416	620,585	731,340	749,896

SENIOR CITIZENS

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	94,996	93,880	74,036	99,948	96,643	99,542
604 - Benefits	12,150	12,202	9,526	12,860	12,551	12,926
<u>Materials and Supplies</u>						
621 - Office Supplies	981	1,178	225	300	1,178	1,178
622 - Operating Supplies	51,775	48,414	39,355	52,342	53,294	53,574
<u>Services and Charges</u>						
715 - Facility Allocation	51,961	45,829	34,458	45,829	46,253	46,317
720 - Computer Allocation	30,198	27,872	20,904	27,802	27,179	30,306
730 - Operating Expenses	18,476	18,802	14,394	19,144	18,966	18,966
TOTAL:	260,535	248,177	192,898	258,225	256,064	262,809

PARKS, RECREATION & GOLF

YOUTH & TEEN ACTIVITIES

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	170,651	180,566	135,495	182,919	192,284	198,051
602 - Contract Services	-	3,250	-	-	3,250	3,348
604 - Benefits	18,068	18,808	14,258	19,248	19,637	20,225
<u>Materials and Supplies</u>						
622 - Operating Supplies	40,255	62,551	23,028	30,627	62,776	62,776
<u>Services and Charges</u>						
715 - Facility Allocation	17,019	15,010	11,286	15,010	15,149	15,170
720 - Computer Allocation	12,397	11,473	8,605	11,444	7,863	8,768
730 - Operating Expenses	10,649	11,338	12,835	17,071	11,893	10,093
TOTAL:	269,039	302,996	205,507	276,320	312,852	318,431

SATELLITE OPERATIONS

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	7,358	13,210	9,583	12,937	13,460	13,864
604 - Benefits	516	1,011	733	990	1,030	1,061
<u>Materials and Supplies</u>						
622 - Operating Supplies	132	-	-	-	-	-
TOTAL:	8,007	14,221	10,316	13,927	14,490	14,925

PARKS, RECREATION & GOLF

CONTER COMMUNITY CENTER

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	-	-	-	-	-	-
604 - Benefits	-	-	-	-	-	-
<u>Materials and Supplies</u>						
622 - Operating Supplies	-	-	-	-	-	-
<u>Services and Charges</u>						
715 - Facility Allocation	7,060	-	-	-	-	-
720 - Computer Allocation	-	-	-	-	-	-
730 - Operating Expenses	70	-	-	-	-	-
TOTAL:	7,130	-	-	-	-	-

PIONEER PARK

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	20,818	21,851	20,864	28,166	29,865	30,761
604 - Benefits	1,595	1,672	1,604	2,165	1,704	1,755
<u>Materials and Supplies</u>						
622 - Operating Supplies	6,871	6,430	3,227	4,292	6,430	6,430
<u>Services and Charges</u>						
715 - Facility Allocation	20,000	17,000	12,750	16,958	35,354	10,700
730 - Operating Expenses	450	1,300	2,089	2,778	1,300	1,300
TOTAL:	49,734	48,253	40,534	54,359	74,653	50,946

PARKS, RECREATION & GOLF

CUSTODIAL

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	148,097	164,681	69,427	93,726	165,125	170,079
602 - Contract Services	51,826	21,110	57,157	76,019	21,110	21,743
604 - Benefits	19,581	22,471	9,498	12,823	22,542	23,217
<u>Materials and Supplies</u>						
622 - Operating Supplies	37,481	29,029	23,128	30,760	33,000	33,000
<u>Services and Charges</u>						
730 - Operating Expenses	1,841	3,000	2,353	3,129	3,000	3,000
TOTAL:	258,825	240,291	161,563	216,457	244,777	251,039

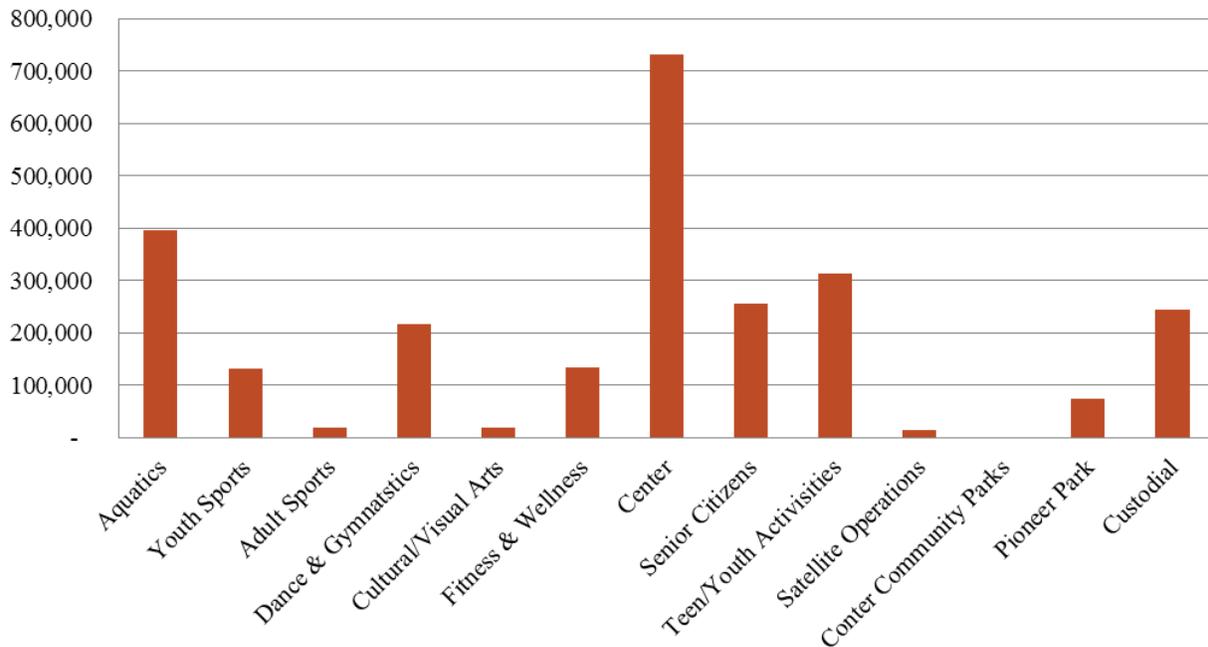
PARKS, RECREATION & GOLF

RECREATION PROGRAMS EXPENDITURE DETAIL BY DIVISION

RECREATION PROGRAM TOTALS

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Aquatics	367,000	371,794	273,697	367,633	395,266	402,849
Youth Sports	131,604	125,441	143,895	192,471	131,377	134,384
Adult Sports	9,399	19,243	3,387	4,537	18,371	18,821
Dance & Gymnastics	206,061	207,675	150,714	202,619	217,665	222,774
Cultural/Visual Arts	16,105	17,944	12,564	16,841	18,138	18,424
Fitness & Wellness	124,408	132,033	81,467	109,675	133,994	137,593
Center	654,316	644,898	463,416	620,585	731,340	749,896
Senior Citizens	260,535	248,177	194,829	260,794	256,064	262,809
Teen/Youth Activities	269,039	302,996	208,293	280,025	312,852	318,431
Satellite Operations	8,007	14,221	10,316	13,927	14,490	14,925
Center Community Parks	7,130	-	-	-	-	-
Pioneer Park	49,734	48,253	40,534	54,359	74,653	50,946
Custodial	258,825	240,291	161,563	216,457	244,777	251,039
TOTAL:	2,362,165	2,372,966	1,744,675	2,339,923	2,548,987	2,582,891

2016 RECREATION PROGRAMS EXPENDITURE DETAIL



PARKS, RECREATION & GOLF

OUTDOOR LEISURE POOL – 2K EXPENDITURES

DESCRIPTION

Paradise Island is the city's outdoor game-themed leisure pool located at the east end of Pioneer Park. The first of its kind in Commerce City and a state-of-the-art 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



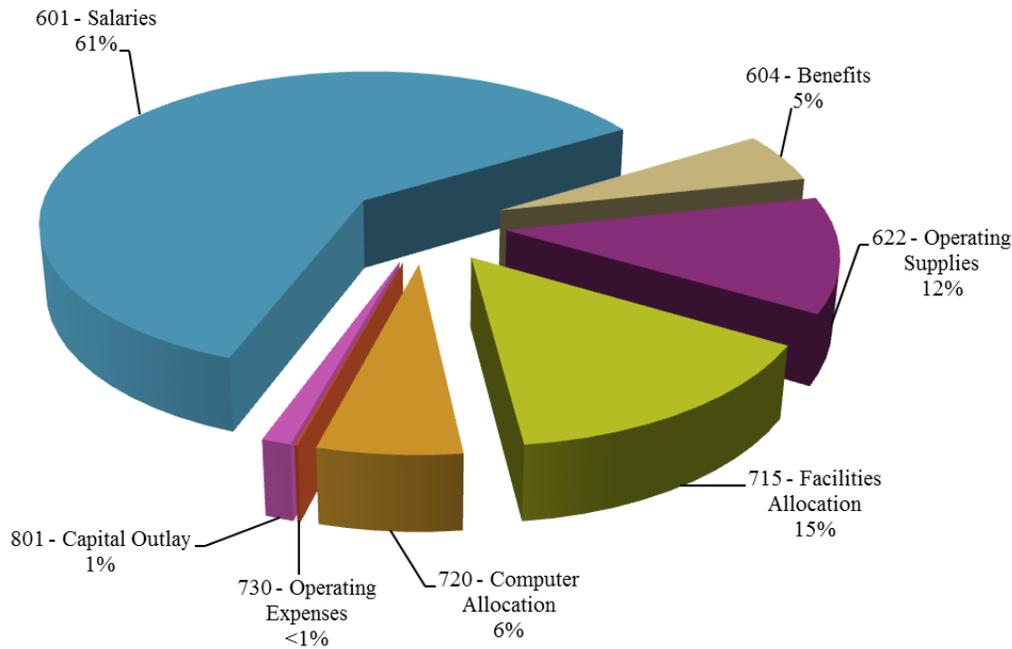
PARKS, RECREATION & GOLF

OUTDOOR LEISURE POOL – 2K EXPENDITURES

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	342	214,102	242,216	326,991	392,128	403,892
604 - Benefits	-	20,272	20,821	28,108	33,602	34,610
<u>Materials and Supplies</u>						
622 - Operating Supplies	-	55,564	54,088	71,937	76,834	76,834
<u>Services and Charges</u>						
715 - Facilities Allocation	-	-	-	-	95,000	95,000
720 - Computer Allocation	-	-	-	-	38,920	43,398
730 - Operating Expenses	-	6,875	5,056	6,724	875	875
<u>Capital Outlay</u>						
801 - Capital Outlay	-	-	-	-	8,000	8,000
TOTAL:	342	296,813	322,180	433,760	645,359	662,609

2016 OUTDOOR LEISURE POOL - 2K EXPENDITURES



PARKS, RECREATION & GOLF

GOLF COURSE MAINTENANCE

DESCRIPTION

The Golf Course Maintenance Division performs all course maintenance for Buffalo Run, the City's championship 18-hole golf course.

The Maintenance Division has, since 1996, made small, but important, improvements to cart paths and course drainage to improve and expedite play.

All golf course maintenance equipment and golf carts are maintained in the maintenance shop.

Course maintenance consists of all routine and non-routine mowing, trimming, and specific maintenance practices for all turf areas, irrigation system maintenance, and maintenance of buildings, pavilion and parking areas.

OBJECTIVES

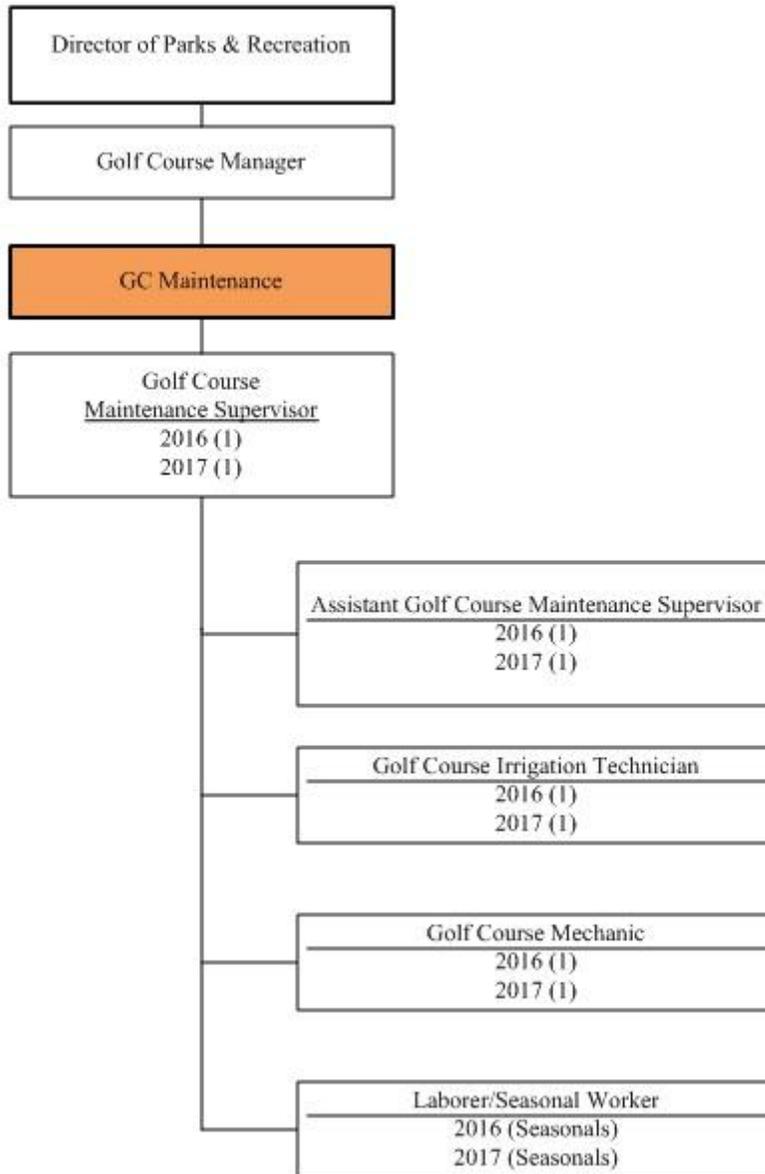
- Maintain the highest standard of maintenance practices for general turf, tees, greens, fairways, landscaped areas, parking lot, buildings, and bronze sculpture
- Maintain an awareness and priority program to implement long and short-term goals for course improvements for irrigation, playing conditions, and general aesthetics

CORE BUSINESS SERVICES

- Management of golf maintenance
- Enhance the golf experience by optimal maintenance of the golf course and its support functions
- Maximize the efficient use of maintenance dollars
- Provide for safety in the golf experience

PARKS, RECREATION & GOLF

GOLF COURSE MAINTENANCE



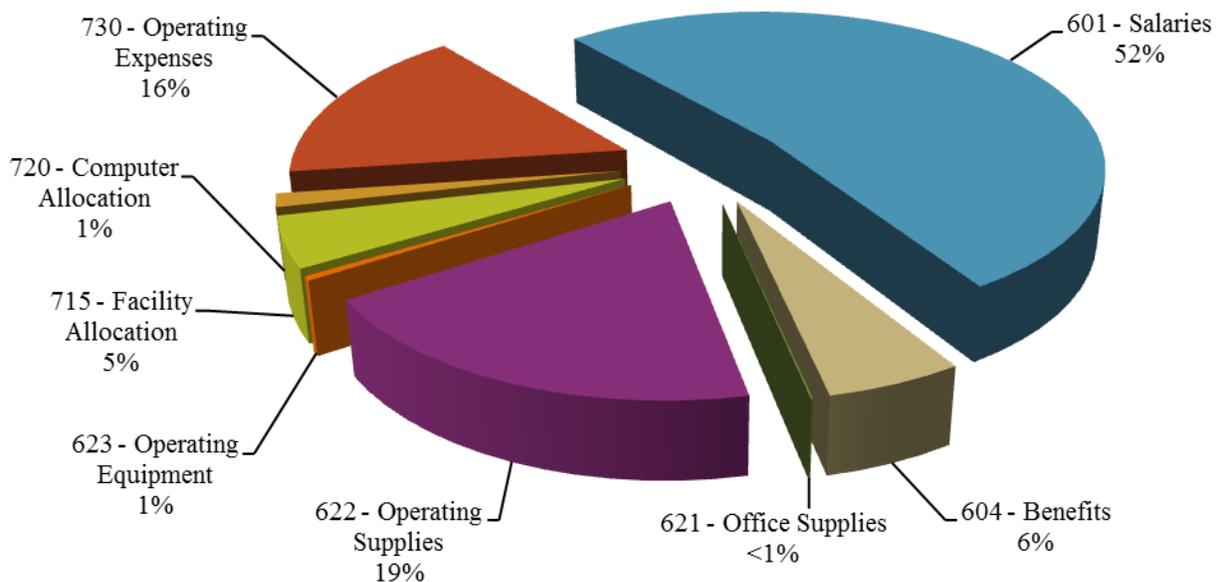
PARKS, RECREATION & GOLF

GOLF COURSE MAINTENANCE

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	414,180	460,044	358,632	484,154	485,295	499,854
602 - Contract Services	5,007	4,200	3,709	4,933	-	-
604 - Benefits	43,827	48,690	38,029	51,339	51,055	52,587
<u>Materials and Supplies</u>						
621 - Office Supplies	601	700	345	459	700	700
622 - Operating Supplies	168,250	177,550	149,596	198,962	178,550	178,550
623 - Operating Equipment	5,678	4,000	8,500	11,305	4,000	4,000
<u>Services and Charges</u>						
715 - Facility Allocation	49,547	48,546	36,480	48,518	47,120	47,172
720 - Computer Allocation	14,095	12,872	9,654	12,840	12,583	14,030
730 - Operating Expenses	200,354	145,420	105,662	140,530	149,620	149,620
TOTAL:	901,540	902,022	710,608	953,042	928,923	946,513

2016 GOLF COURSE MAINTENANCE EXPENDITURES



PARKS, RECREATION & GOLF

GOLF COURSE OPERATIONS

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 and Recreation 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 80 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.

AWARDS & HONORS

- Best Golf Course in the Denver Metro Area, 2004, Denver's Mile-High Magazine 5280 Top of the Town
- Rated by Golf Digest as Top public golf courses near America's busiest Airports; Rated Best Value, 2005
- Rated by Golf Digest as the US & Canada's 6th Best New Affordable Golf Course for 1997
- Voted in Colorado as the 5th Best Public Course, 1997
- Voted in Colorado as the 7th Best Public Course, 1998
- Top honors for Clubhouse Design, Critenden Magazine, 1997
- Fodor's "Golf Digest Places to Play" 1998-2004
- "Golf for Women" Fifth Annual Top 100 for 2000 – Top 100 Course for Women
- Best Public Golf Course for Colorado, The Denver Post 2001, Ranked #3
- Rocky Mountain News 2002 "Best Back Porch"
- Travel Leisure, Top 100 Courses under \$100 in America
- 2003 & 2004 Colorado Avid Golfer Magazine – Readers Choice Awards:
- 2nd Best Golf Course (under \$50)
- 2nd Best on Course Beverage Servers
- 4th Best Front Range Golf Course
- 4th Best Value Golf Course
- 4th Most Underrated Golf Course
- 4th Best 19th Hole (restaurant)
- 3rd Best Pace of Play
- 3rd Best Finishing Hole
- 5th Best Pro Shop
- 3rd Best Golf Course Food

Host Site

- 1997, 98, 99 & 2000 Colorado Open – Qualifying Rounds
- 1997 & 2000 Colorado Golf Association Men's State Amateur Championship
- 1997, 98, 99, 2000 & 2001 Colorado Section PGA Pro-Pro-Pro
- 1998 & 2008 Colorado Women's Stroke Play Championship
- 1999 Colorado Section PGA Championship

PARKS, RECREATION & GOLF

- 1999 & 2000 Gatorade World Junior Golf Cup
- 2000 Colorado Senior Open – Qualifying Rounds
- 2000, 01, 02, 03 & 2004 United States Open Championship – Local Qualifying
- 2004, 2005 & 2006 Denver Open Golf Championship
- 2007 & 2008 Colorado Section PGA Assistant’s Championship

OBJECTIVES

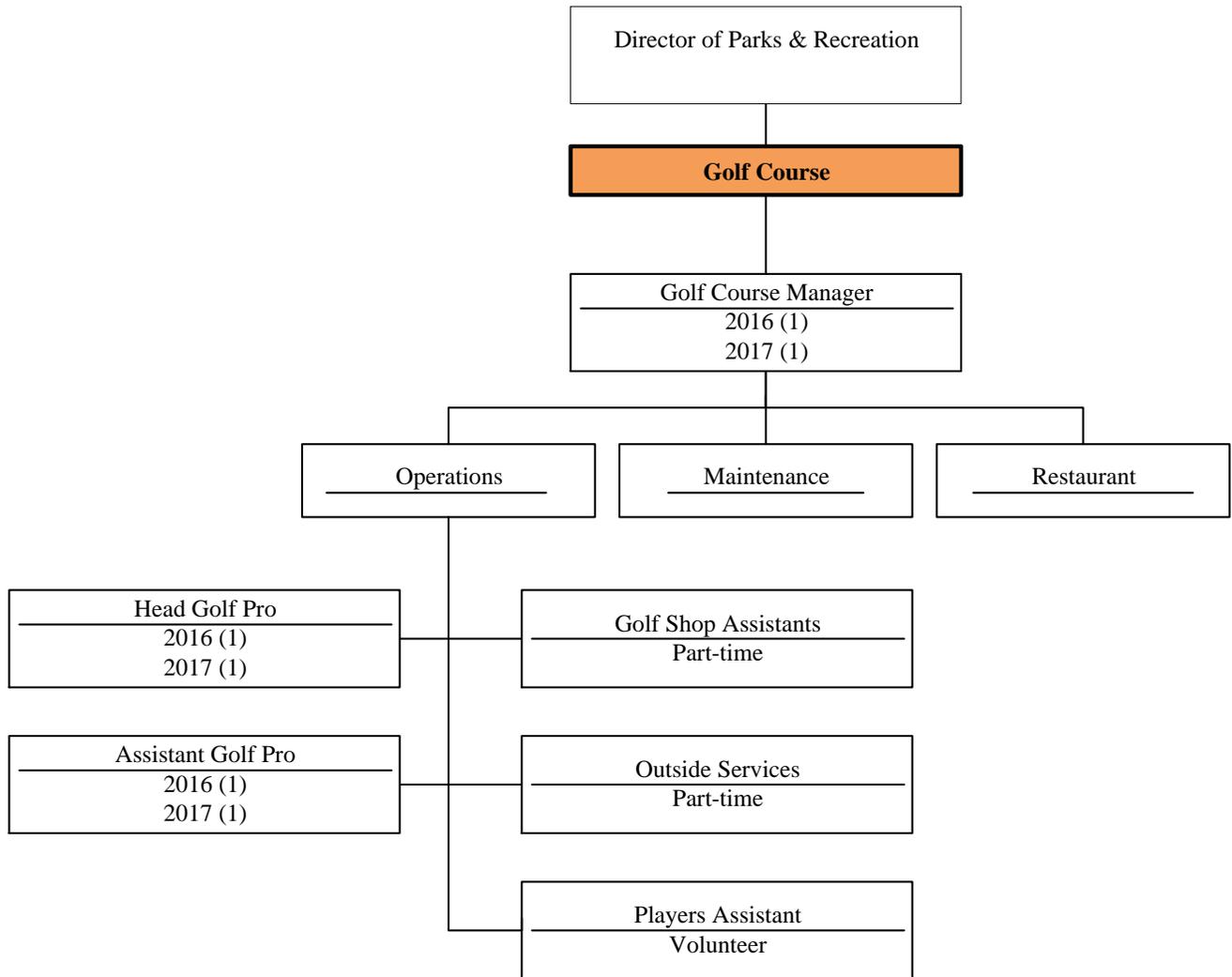
- Provide and maintain the high standard for customer relations and to serve the golfing public in the areas of administration, concessions, merchandising, driving range, cart rentals and general operations
- Promote the lifelong sport of golf
- Positive impact on economic development
- Promote healthy lifestyles/active living
- Create identity and positive image for Commerce City
- Environmental benefits: open/green space, wildlife habitat, beneficial use of flood plains as amenity
- Opportunity for community gathering place

CORE BUSINESS SERVICES

- Management of golf operations
- Manage golf course business
- Educate about golf
- Train golfers how to improve their golf experience
- Mentor junior golf
- Set up and manage golf tournaments
- Provide quality golf equipment through operation of the golf shop
- Provide golf rules authority
- Provide golf outing opportunities
- Market the golf course
- Provide golf handicapping service

PARKS, RECREATION & GOLF

GOLF COURSE OPERATIONS



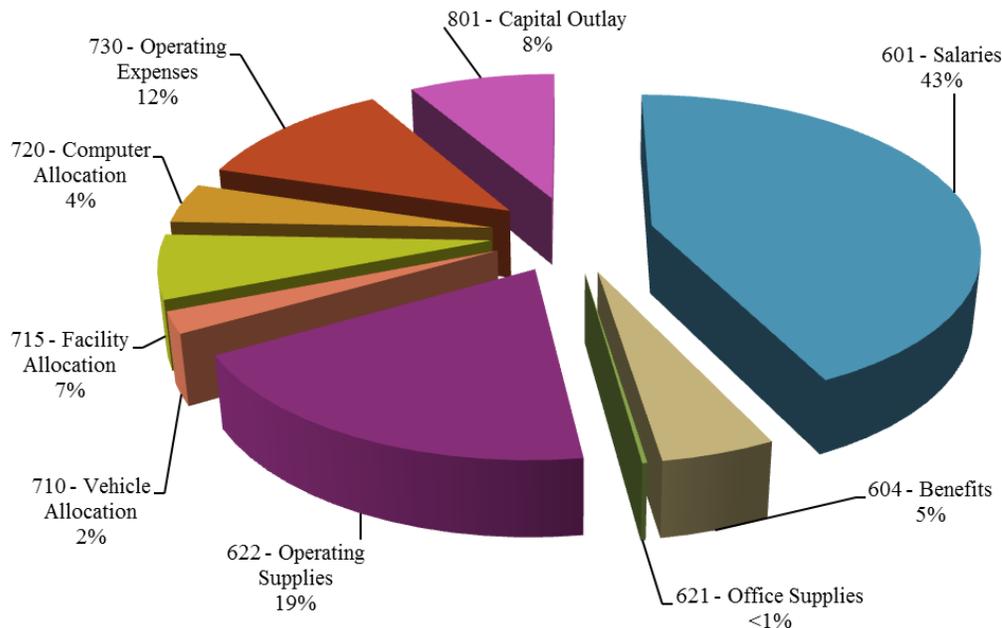
PARKS, RECREATION & GOLF

GOLF COURSE OPERATIONS

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	292,904	316,293	231,937	313,114	306,068	315,250
604 - Benefits	32,826	34,534	26,062	35,184	33,892	34,909
<u>Materials and Supplies</u>						
621 - Office Supplies	1,439	1,500	1,400	1,862	1,500	1,500
622 - Operating Supplies	127,407	128,300	116,413	154,830	135,900	135,900
<u>Services and Charges</u>						
710 - Vehicle Allocation	57,320	17,698	13,273	17,654	15,828	16,143
715 - Facility Allocation	49,547	48,546	36,480	48,518	47,120	47,172
720 - Computer Allocation	16,560	15,225	11,419	15,187	29,593	32,998
730 - Operating Expenses	63,503	84,312	53,148	70,687	84,312	84,312
<u>Capital Outlay</u>						
801 - Capital Outlay	-	60,360	-	-	60,360	60,360
TOTAL:	641,507	706,767	490,132	657,036	714,573	728,544

2016 GOLF COURSE OPERATIONS EXPENDITURES



PARKS, RECREATION & GOLF

GOLF COURSE RESTAURANT

DESCRIPTION

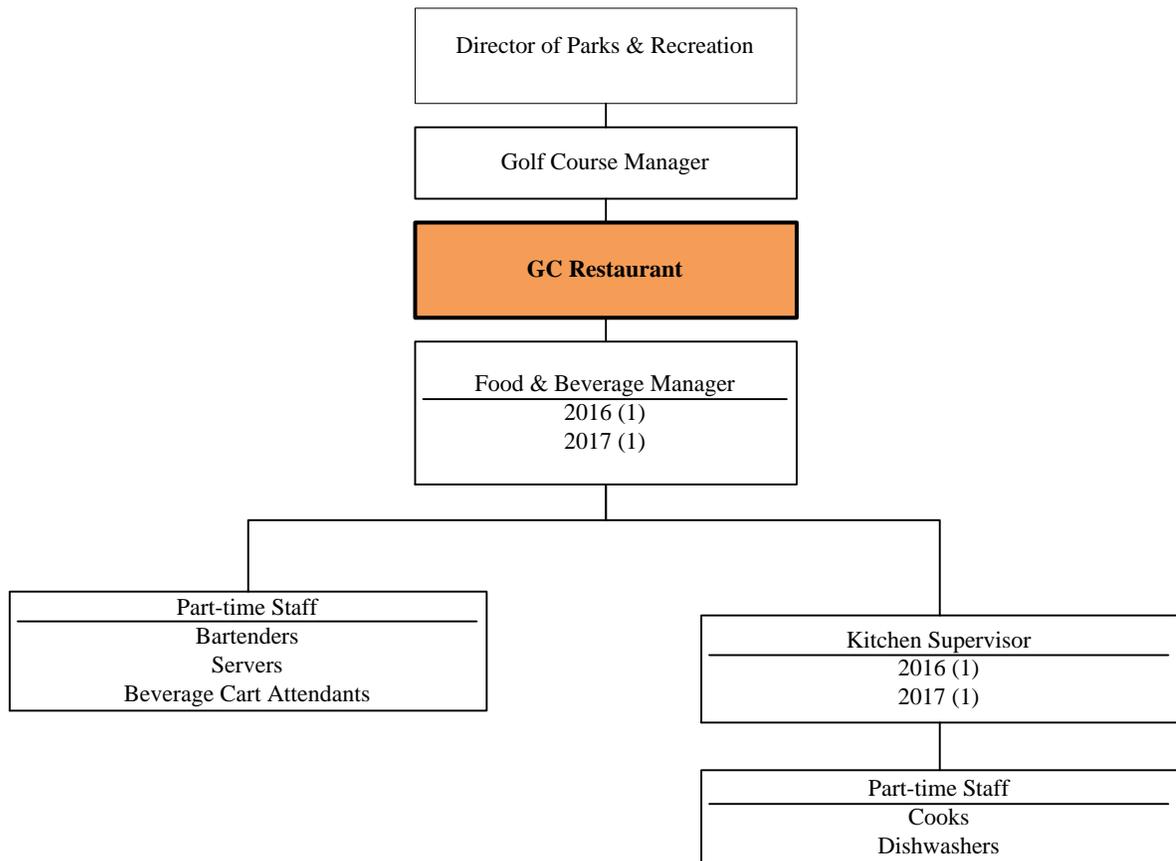
Since acquiring restaurant operations in January 2010, Buffalo Run Golf Course has added a new dimension in the community services provided through The Bison Grill's daily full service restaurant operations and banquet/catering.

OBJECTIVES

- Provide and maintain an exceptional level of customer service at all times
- Offering an enjoyable dining experience for customers
- Offering a meeting place for organizations
- Providing food and beverages for golfers of Buffalo Run Golf Course
- Offering banquet services for special events

CORE BUSINESS SERVICES

- Manage food and beverage operations
- Provide quality services and products for daily customers, tournaments, and banquets
- Market the Bison Grill as a full service restaurant
- Provide meeting space for community groups



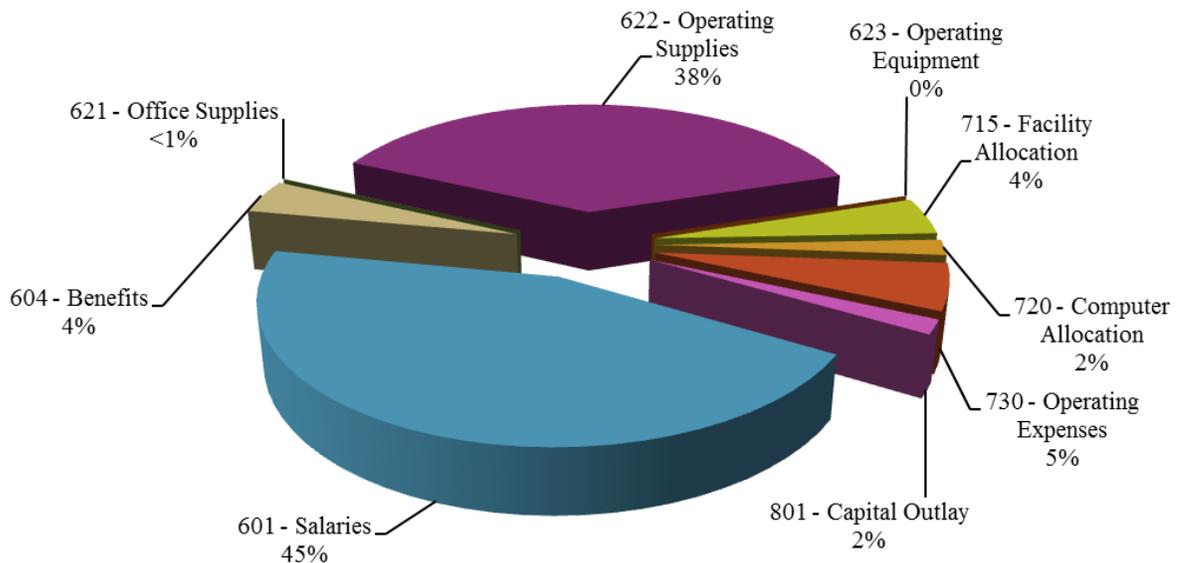
PARKS, RECREATION & GOLF

GOLF COURSE RESTAURANT

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	461,728	405,713	404,278	545,776	481,787	496,241
604 - Benefits	41,414	36,866	36,813	49,698	42,869	44,155
<u>Materials and Supplies</u>						
621 - Office Supplies	85	500	409	545	500	500
622 - Operating Supplies	414,934	329,500	320,746	426,592	410,707	410,707
623 - Operating Equipment	-	-	687	914	-	-
<u>Services and Charges</u>						
715 - Facility Allocation	49,551	48,550	36,483	48,522	47,124	47,176
720 - Computer Allocation	13,848	15,852	11,889	15,812	19,943	22,510
730 - Operating Expenses	68,221	54,982	34,370	45,712	58,862	58,862
<u>Capital Outlay</u>						
801 - Capital Outlay	-	18,000	-	-	18,000	18,000
TOTAL:	1,049,781	909,963	845,676	1,133,571	1,079,792	1,098,151

2016 GOLF COURSE RESTAURANT EXPENDITURES



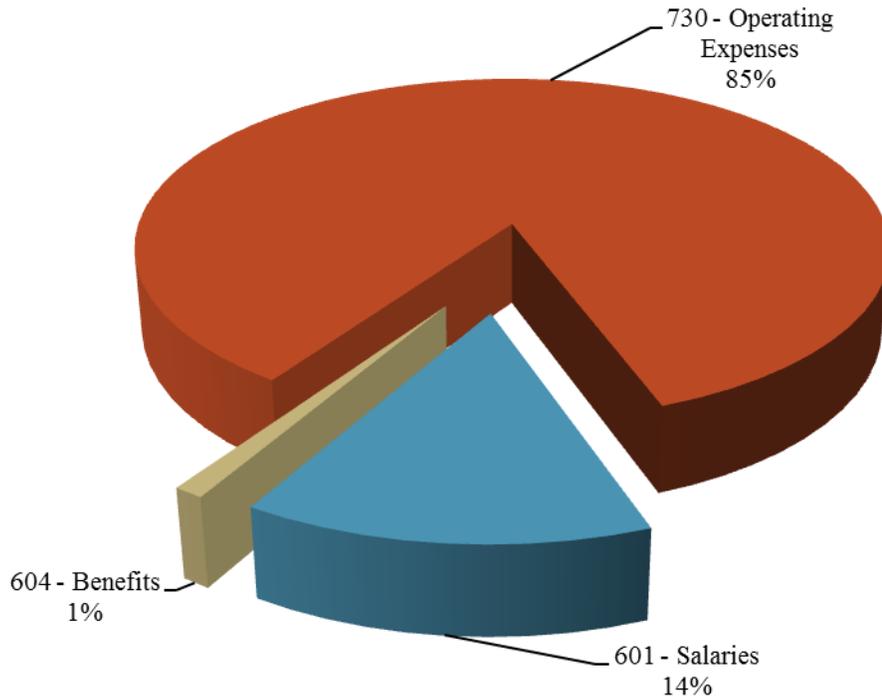
PARKS, RECREATION & GOLF

COMMUNITY EVENTS

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	9,432	20,514	13,933	18,810	20,514	21,129
604 - Benefits	-	1,569	-	-	1,569	1,616
<u>Services and Charges</u>						
730 - Operating Expenses	96,337	123,650	73,517	97,778	123,650	123,650
TOTAL:	105,769	145,733	87,450	116,587	145,733	146,395

2016 COMMUNITY EVENTS EXPENDITURES





INTERNAL SERVICE FUND FACILITY SERVICES

INTERNAL SERVICE FUND - FACILITY SERVICES

	<u>2016 Budget</u>	<u>2017 Plan</u>
Administration	\$ 1,755,846	\$ 1,662,450
Total	\$ 1,755,846	\$ 1,662,450

FUND DETAIL

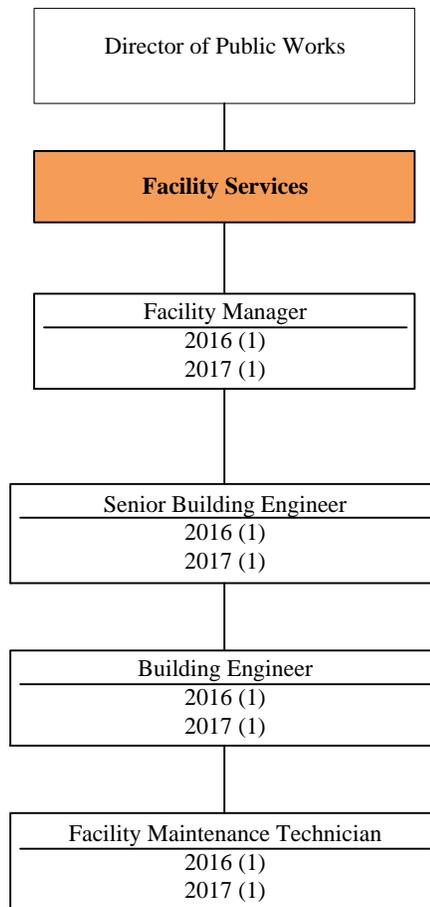
	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING CASH BALANCE				
Unrestricted Pooled Cash and Investments	698,134	868,252	868,252	868,252
REVENUES:				
User Charges	1,711,718	2,200,700	1,685,446	1,662,450
Investment Earnings	25,808	-	-	-
TRANSFERS IN:				
General Fund	4,473	1,608	-	-
TOTAL REVENUES	<u>1,741,999</u>	<u>2,202,308</u>	<u>1,685,446</u>	<u>1,662,450</u>
EXPENDITURES:				
Administration and Operations	1,488,402	1,364,675	1,480,792	1,482,450
Improvements	83,479	837,633	204,654	180,000
Ordinances	-	-	-	-
TOTAL EXPENDITURES	<u>1,571,881</u>	<u>2,202,308</u>	<u>1,685,446</u>	<u>1,662,450</u>
TOTAL ENDING CASH BALANCE	<u>868,252</u>	<u>868,252</u>	<u>868,252</u>	<u>868,252</u>

INTERNAL SERVICE FUND FACILITY SERVICES

INTERNAL SERVICE FUND – FACILITY SERVICES

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 Center, Buffalo Run Golf Course, and other City buildings.



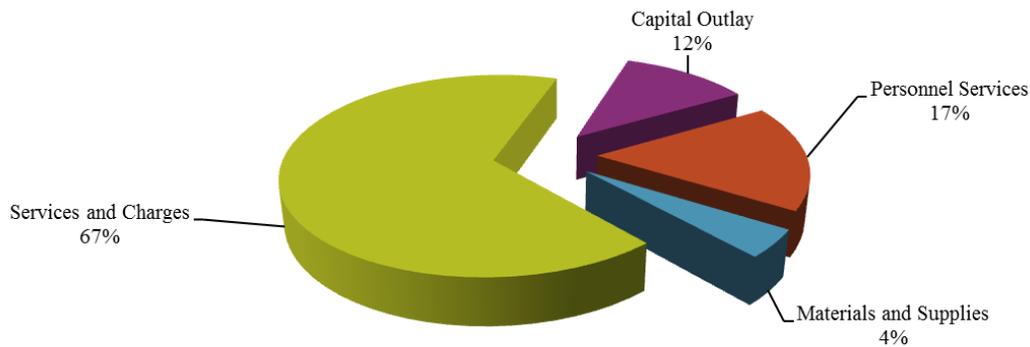
INTERNAL SERVICE FUND FACILITY SERVICES

INTERNAL SERVICE FUND – FACILITY SERVICES

FUND EXPENDITURE SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Personnel Services	\$ 280,707	\$ 275,360	\$ 300,671	\$ 300,463
Materials and Supplies	\$ 118,496	\$ 82,300	\$ 78,700	\$ 78,700
Services and Charges	\$ 1,089,200	\$ 1,007,015	\$ 1,171,821	\$ 1,103,287
Capital Outlay	\$ 83,479	\$ 837,633	\$ 204,654	\$ 180,000
TOTAL:	\$ 1,571,881	\$ 2,202,308	\$ 1,755,846	\$ 1,662,450

2016 FACILITY SERVICES DEPARTMENT EXPENDITURES



FUNDING RESOURCES

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Allocations From Departments	\$ 1,711,718	\$ 2,200,700	\$ 1,685,446	\$ 1,662,450
Transfer From General Fund	\$ 4,473	\$ 1,608	\$ -	\$ -
Investment Earnings	\$ 25,808	\$ -	\$ -	\$ -
Retained Earnings Transfer	\$ -	\$ -	\$ 70,400	\$ -
TOTAL:	\$ 1,741,999	\$ 2,202,308	\$ 1,755,846	\$ 1,662,450

TOTAL FTE

<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
4.00	4.00	4.00	4.00

INTERNAL SERVICE FUND FACILITY SERVICES

INTERNAL SERVICE FUND – FACILITY SERVICES ADMINISTRATION

DESCRIPTION

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.

OBJECTIVES

- To provide and maintain all services and repairs to all buildings in a timely and professional manner 24 hours per day 365 days per year.
- To respond to service requests within 24 hours of initial request and complete repairs with 48 hours when possible.



CORE BUSINESS SERVICES

Provide and maintain services for 26 buildings, approximately 250,000 square feet, including work orders and special requests for:

- Mechanical services
- Life/safety services
- Emergency services
- Preventive maintenance
- Remodeling and construction services

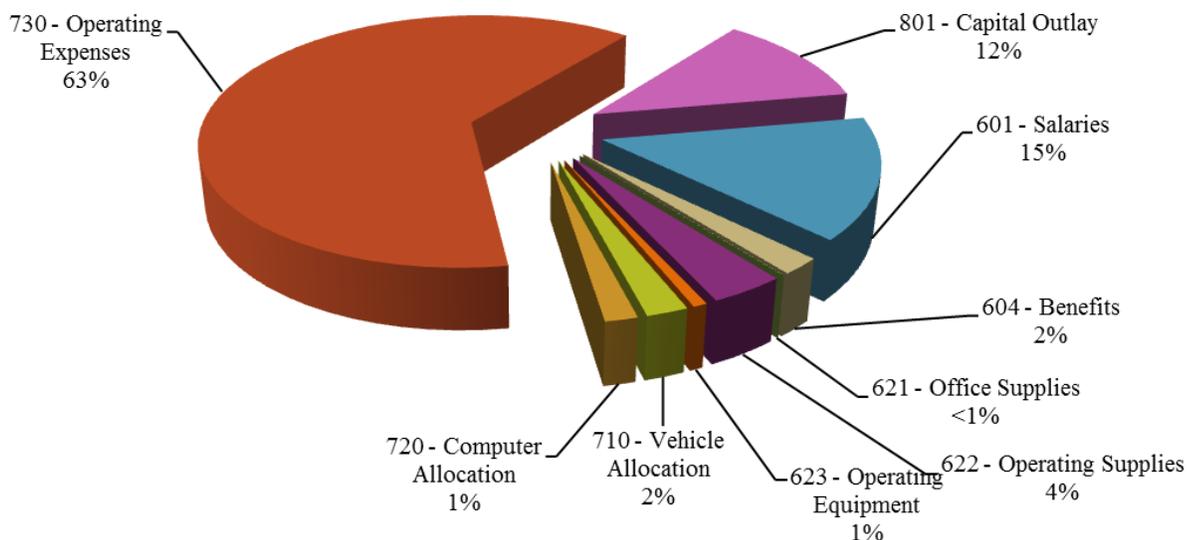
INTERNAL SERVICE FUND FACILITY SERVICES

INTERNAL SERVICE FUND – FACILITY SERVICES ADMINISTRATION

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	248,061	242,443	167,245	225,780	264,557	264,557
604 - Benefits	32,645	32,917	21,566	29,114	36,114	35,906
<u>Materials and Supplies</u>						
621 - Office Supplies	14	500	12	16	500	500
622 - Operating Supplies	44,542	71,500	32,955	43,830	65,900	65,900
623 - Operating Equipment	73,940	10,300	31,810	42,307	12,300	12,300
<u>Services and Charges</u>						
710 - Vehicle Allocation	43,161	43,161	32,371	43,053	36,572	38,097
720 - Computer Allocation	30,056	26,199	19,649	26,134	28,644	28,985
730 - Operating Expenses	1,055,462	937,655	742,351	987,327	1,106,605	1,036,205
<u>Capital Outlay</u>						
801 - Capital Outlay	-	837,633	-	-	204,654	180,000
TOTAL:	1,527,881	2,202,308	1,047,958	1,397,561	1,755,846	1,662,450

2016 FACILITY SERVICES ADMINISTRATION EXPENDITURES





INTERNAL SERVICE FUND FLEET MANAGEMENT

INTERNAL SERVICE FUND – FLEET MANAGEMENT

	<u>2016 Budget</u>	<u>2017 Plan</u>
Administration	\$ 5,285,838	\$ 5,260,839
Total	\$ 5,285,838	\$ 5,260,839

FUND DETAIL

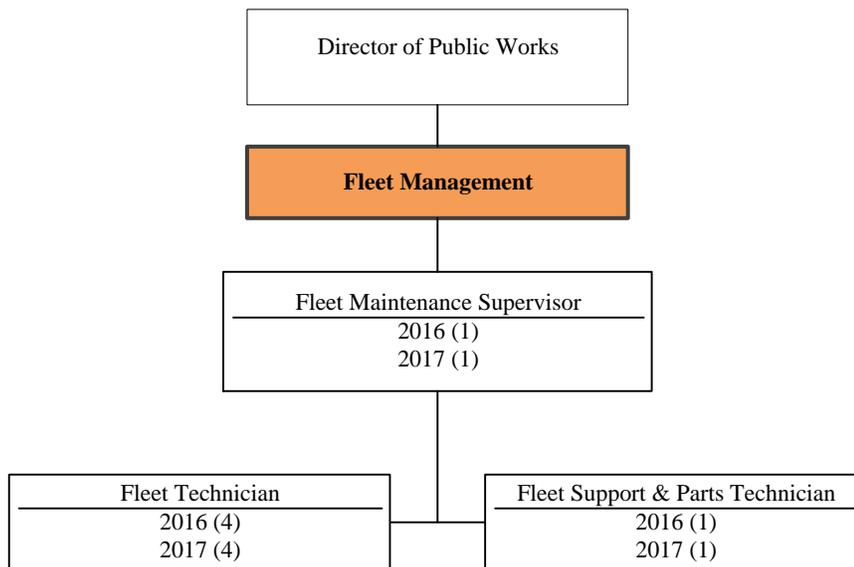
	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING CASH BALANCE				
Unrestricted Pooled Cash and Investments	8,227,025	9,135,403	9,135,403	9,135,403
REVENUES:				
User Charges	2,615,843	2,331,096	2,726,561	3,399,840
Investment Earnings	232,505	-	-	-
Gain: Fixed Assets	(9,649)	-	-	-
Contributions	115,917	-	-	-
Miscellaneous	68,920	-	-	-
TRANSFERS IN:				
General Fund	6,574	2,695	98,000	-
Fund Balance	-	419,399	132,277	-
Retained Earnings	-	1,440,300	2,329,000	1,861,000
TOTAL REVENUES	3,030,111	4,193,490	5,285,838	5,260,840
EXPENDITURES:				
Administration and Operations	1,468,927	2,753,190	2,956,838	3,399,840
Vehicles	652,806	1,440,300	2,329,000	1,861,000
TOTAL EXPENDITURES	2,121,733	4,193,490	5,285,838	5,260,840
TOTAL ENDING CASH BALANCE	9,135,403	9,135,403	9,135,403	9,135,403

INTERNAL SERVICE FUND FLEET MANAGEMENT

INTERNAL SERVICE FUND – FLEET MANAGEMENT

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 the Golf Course. This Division is also responsible for procuring all new vehicles and most motorized equipment.



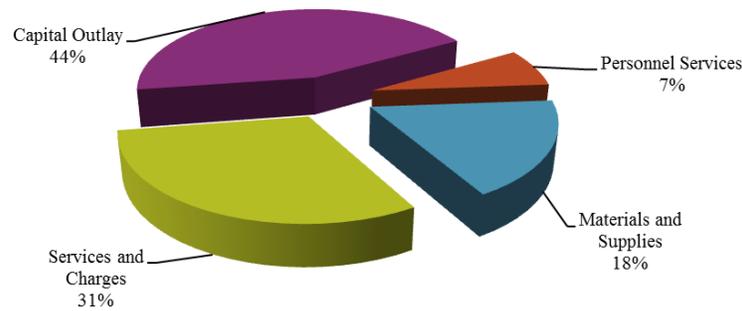
INTERNAL SERVICE FUND FLEET MANAGEMENT

INTERNAL SERVICE FUND – FLEET MANAGEMENT

FUND EXPENDITURE SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Personnel Services	\$ 369,143	\$ 402,279	\$ 378,000	\$ 378,000
Materials and Supplies	\$ 872,863	\$ 992,300	\$ 945,800	\$ 945,800
Services and Charges	\$ 226,920	\$ 1,358,611	\$ 1,633,038	\$ 2,076,040
Capital Outlay	\$ 652,806	\$ 1,440,300	\$ 2,329,000	\$ 1,861,000
TOTAL:	\$ 2,121,733	\$ 4,193,490	\$ 5,285,838	\$ 5,260,840

2016 FLEET MANAGEMENT EXPENDITURES



FUNDING RESOURCES

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Allocation From Departments	\$ 2,615,843	\$ 2,331,095	\$ 2,726,561	\$ 3,399,840
Transfer From General Fund	\$ 6,574	\$ 2,695	\$ 98,000	\$ -
Investment Earnings	\$ 232,505	\$ -	\$ -	\$ -
Contributions	\$ 115,917	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 59,273	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ 419,400	\$ 132,277	\$ -
Retained Earnings	\$ -	\$ 1,440,300	\$ 2,329,000	\$ 1,861,000
TOTAL:	\$ 3,030,111	\$ 4,193,490	\$ 5,285,838	\$ 5,260,840

TOTAL FTE

<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
6.00	6.00	6.00	6.00

INTERNAL SERVICE FUND FLEET MANAGEMENT

INTERNAL SERVICE FUND – FLEET MANAGEMENT ADMINISTRATION

DESCRIPTION

The Fleet Division acquires all new vehicles and provides for preventive maintenance and repair services for all City vehicles and equipment, except that of the Buffalo Run Golf Course.

OBJECTIVES

- Perform preventive maintenance on vehicles and equipment
- Perform repairs on vehicles and equipment
- Procure new vehicles and equipment

CORE BUSINESS SERVICES

- Provide preventative maintenance and repair services for all City vehicles and equipment, including licensing and emissions testing
- Provide a full range of internal programs and services in support of department operations and the implementation of Council goals
- Provide preventative maintenance and repair services to all City-owned and operated vehicles and equipment:
 - Provide maintenance as scheduled for approximately 450 units
 - Complete in-house repairs within 3 working days once work has been started, 90% of the time
 - Complete sublet repairs within 5 working days, 90% of the time
 - Complete all repair work with less than a 5% return rate
 - Procure all budgeted units during the year, and complete turnover and disposal annually
 - Complete emissions tests on all vehicles, as required by State law



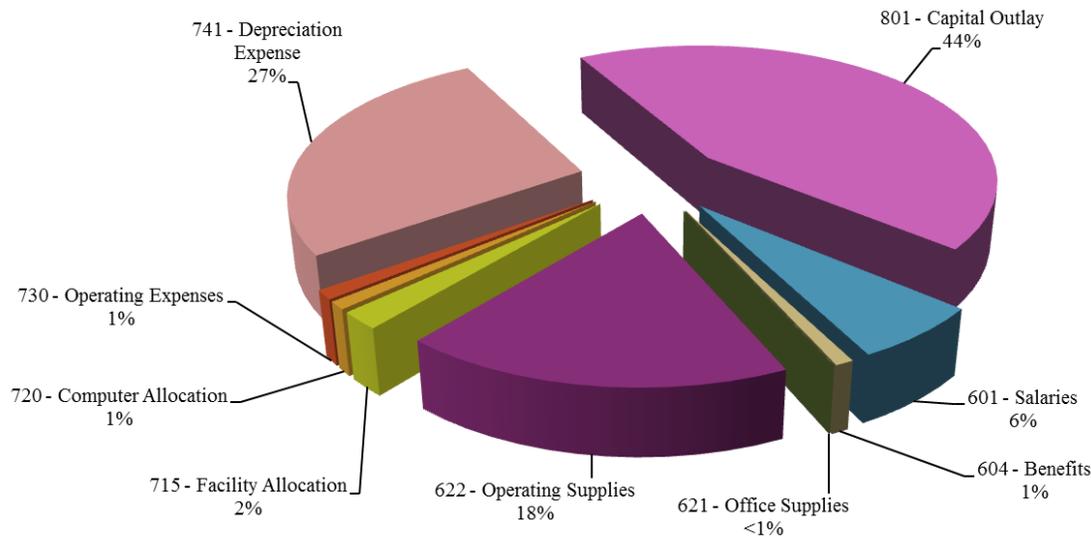
INTERNAL SERVICE FUND FLEET MANAGEMENT

INTERNAL SERVICE FUND – FLEET MANAGEMENT ADMINISTRATION

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	325,738	353,971	190,023	256,531	332,596	332,596
604 - Benefits	43,404	48,307	25,723	34,726	45,404	45,404
<u>Materials and Supplies</u>						
621 - Office Supplies	151	300	-	-	300	300
622 - Operating Supplies	872,712	992,000	524,259	697,265	945,500	945,500
623 - Operating Equipment	-	-	92,903	123,561	-	-
<u>Services and Charges</u>						
715 - Facility Allocation	114,306	279,029	209,272	278,331	106,099	103,697
720 - Computer Allocation	48,202	44,155	33,116	44,045	48,776	49,323
730 - Operating Expenses	64,414	46,851	22,156	29,468	56,510	56,511
741 - Depreciation Expense	872,117	988,576	603,754	802,993	1,421,653	1,866,509
<u>Capital Outlay</u>						
801 - Capital Outlay	652,806	1,440,300	86,077	114,482	2,329,000	1,861,000
TOTAL:	2,993,850	4,193,490	1,787,283	2,381,401	5,285,838	5,260,840

2016 FLEET MANAGEMENT ADMINISTRATION EXPENDITURES





INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY

	2016 Budget	2017 Plan
Administration	\$ 292,211	\$ 292,201
Operations	\$ 2,035,030	\$ 2,100,214
Geographic Information Systems	\$ 418,268	\$ 427,358
Total	\$ 2,745,509	\$ 2,819,773

FUND DETAIL

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	3,159,163	3,407,537	3,407,537	3,407,537
REVENUES:				
User Charges	2,560,970	2,411,104	2,525,402	2,828,249
Investment Earnings	134,820	-	-	-
Miscellaneous	3,860	-	-	-
Contributions	23,961	-	-	-
TRANSFERS IN:				
Fund Balance	16,246	9,438	-	-
Retained Earnings	-	293,541	496,452	-
TOTAL REVENUES	2,739,857	2,714,083	3,021,854	2,828,249
EXPENDITURES:				
Administration	1,265,212	1,364,580	1,380,231	1,385,265
Capital Outlay	1,026,271	1,330,603	1,365,278	1,434,508
Ordinances	-	-	-	-
TRANSFERS OUT:				
General Fund	200,000	-	-	-
CIPP Fund	-	18,900	276,345	-
Transfer to Fund	-	-	-	8,476
TOTAL EXPENDITURES	2,491,483	2,714,083	3,021,854	2,828,249
TOTAL ENDING FUND BALANCE	3,407,537	3,407,537	3,407,537	3,407,537

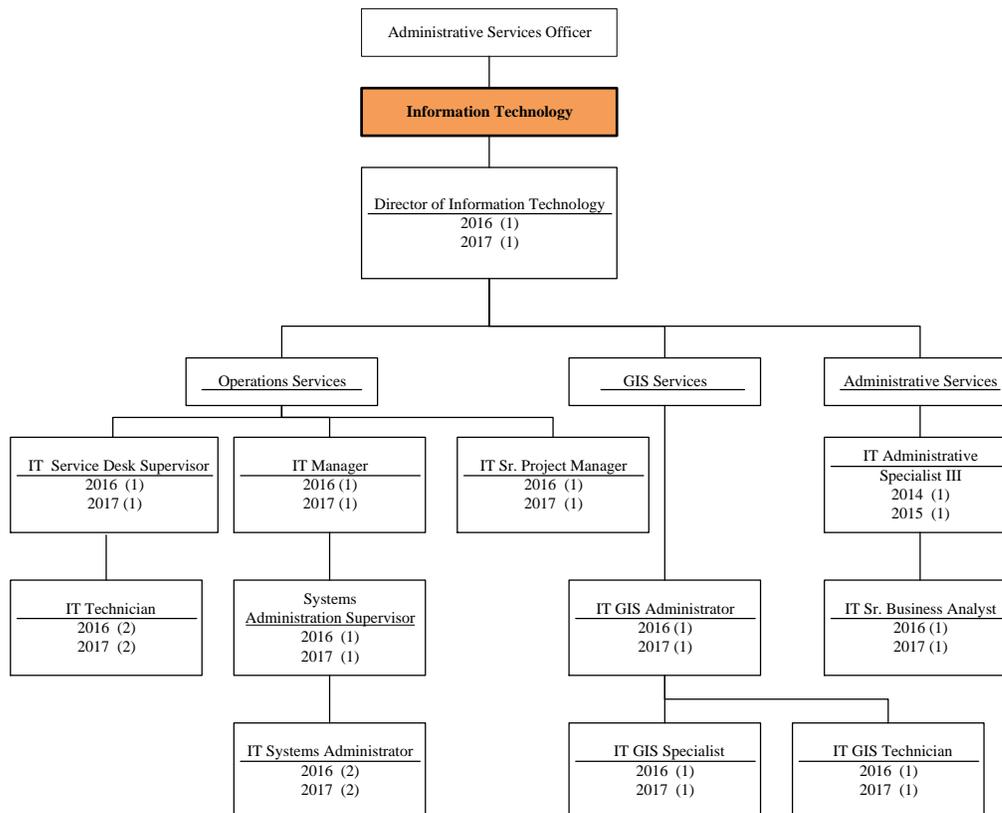
INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY

DESCRIPTION

Provide leadership in the use of technology. Plan, develop, support and maintain the information services and technologies needed to successfully achieve the City’s mission and reach the City’s destination points.

Assist City departments in the planning and implementation of department specific applications while maintaining the organization’s ability to integrate and share information. Plan and implement enterprise applications in order to increase operational efficiency and effectiveness. Utilize business process improvement methods in order to increase the efficiency and effectiveness of the organization and improve customer service. Provide for procurement, maintenance, replacement and training for both hardware and software through the effective utilization of the Information Technology Internal Service Fund.



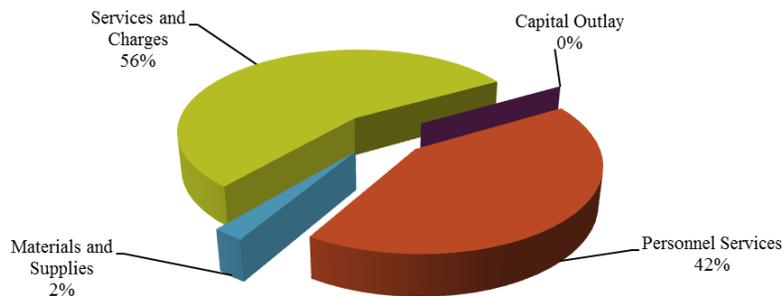
INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY

FUND EXPENDITURE SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Personnel Services	\$ 1,030,905	\$ 1,157,248	\$ 1,152,468	\$ 1,152,468
Materials and Supplies	\$ 68,060	\$ 67,715	\$ 67,215	\$ 67,215
Services and Charges	\$ 1,158,195	\$ 1,464,760	\$ 1,525,826	\$ 1,600,090
Capital Outlay	\$ -	\$ 5,460	\$ -	\$ -
TOTAL:	\$ 2,257,160	\$ 2,695,183	\$ 2,745,509	\$ 2,819,773

2016 INFORMATION TECHNOLOGY EXPENDITURES



FUNDING RESOURCES

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
Allocations Form Departments	\$ 2,560,970	\$ 2,411,104	\$ 2,525,402	\$ 2,819,773
Transfer From General Fund	\$ 16,246	\$ 293,541	\$ -	\$ -
Investment Earnings	\$ 134,820	\$ -	\$ -	\$ -
Contributions	\$ 23,961	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 3,860	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ (9,462)	\$ -	\$ -
Retained Earnings	\$ -	\$ -	\$ 220,107	\$ -
TOTAL:	\$ 2,739,857	\$ 2,695,183	\$ 2,745,509	\$ 2,819,773

TOTAL FTE

<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
15.00	14.00	14.00	14.00

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY ADMINISTRATION

DESCRIPTION

Provide leadership in the use of technology. Plan, develop, support and maintain the information services and technologies needed to successfully achieve the City's mission and reach the City's destination points.

Assist City departments in the planning and implementation of department specific applications while maintaining the organization's ability to integrate and share information. Plan and implement enterprise applications in order to increase operational efficiency and effectiveness. Utilize business process improvement methods in order to increase the efficiency and effectiveness of the organization and improve customer service. Provide for procurement, maintenance, replacement and training for both hardware and software through the effective utilization of the Information Technology Internal Service Fund.

OBJECTIVES

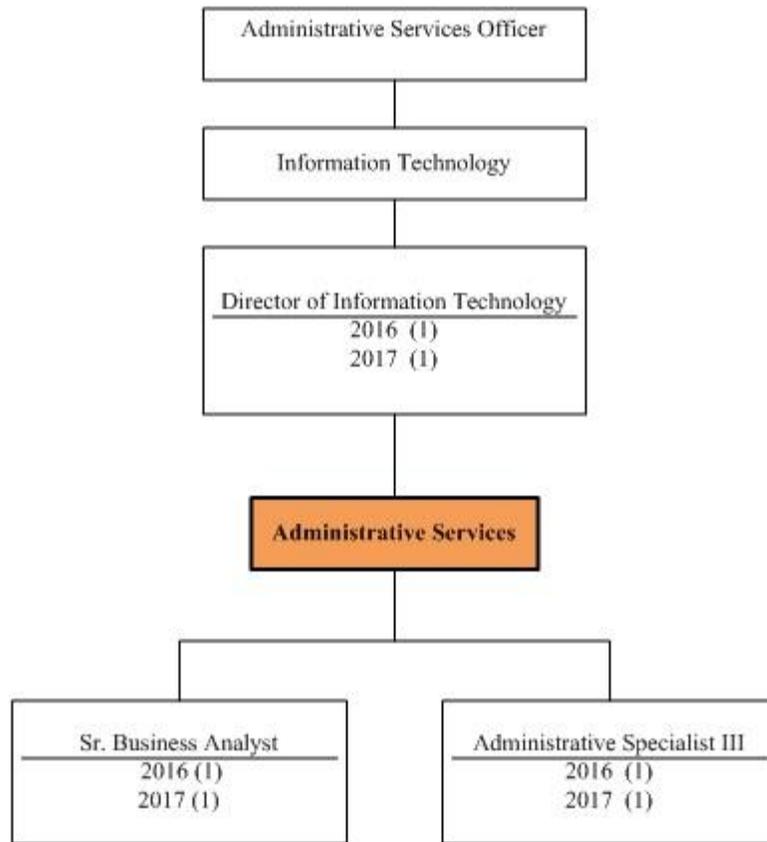
- Continue the multi-year IT strategic plan implementation
- Maintain and enhance the Geographical Information System (GIS)
- Through the Business Process Management (BPM) program, assist City departments with planning and implementing processes, systems and applications utilizing an enterprise approach
- Conduct ongoing organizational IT planning to adapt to changes in technology and the organization's operating environment
- Maintain and enhance the organization's ability to share data
- Maintain and provide systems that enable the organization to communicate more effectively and efficiently
- Review existing, and develop and implement new IT policies, processes, procedures, security measures and standards
- Provide staff training relating to technologies, applications and standard desktop products
- Maintain and upgrade software applications and hardware systems to enhance the organization's ability to provide a high level of customer service
- Identify and develop systems and communication strategies that promote staff and organizational productivity and efficiency

CORE BUSINESS SERVICES

- User Support Services – hardware, software and telephone
- Hardware Services – desktop, system, network and telephone
- Software Services – software productivity tools, enterprise software and application software
- Networking Services – internal/external connectivity, printing, file storage and security
- Security Services – backup and recovery, telephone and disaster recovery
- Voice Services – dial tone, voice mail and telephone features
- Electronic Communications Services – Intranet, Internet and video conferencing
- GIS Services – base data, web site, map production, data analysis, map library and data sharing
- BPM Services – business process improvement (BPI), enterprise architecture (EA) and business process management (BPM)
- Technology Training – end-user, GIS, BPI and EA
- Strategic and Tactical Planning Services – strategic plan, work plans, staffing plan and budgeting

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

- Systems Implementation – systems development, project management, analysis and design, systems testing, deployment and training
- Technology Consultation and Technology R&D Services



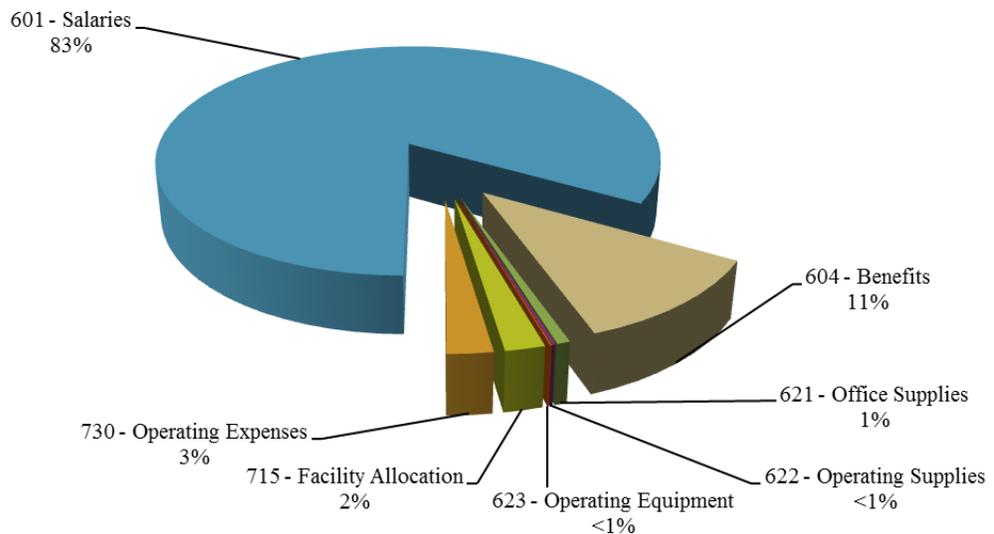
INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY ADMINISTRATION

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	250,424	250,773	183,306	247,463	243,197	243,197
604 - Benefits	33,179	33,511	26,528	35,812	33,196	33,196
<u>Materials and Supplies</u>						
621 - Office Supplies	2,058	2,000	1,292	1,719	2,000	2,000
622 - Operating Supplies	203	500	126	168	500	500
623 - Operating Equipment	120	215	592	787	215	215
<u>Services and Charges</u>						
715 - Facility Allocation	6,632	6,632	4,974	6,615	6,096	6,086
730 - Operating Expenses	3,146	7,007	1,714	2,280	7,007	7,007
TOTAL:	295,762	300,638	218,532	294,844	292,211	292,201

2016 INFORMATION TECHNOLOGY ADMINISTRATION EXPENDITURES



INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY OPERATIONS SERVICES

DESCRIPTION

Provide leadership in the use of technology. Plan, develop, support and maintain the information services and technologies needed to successfully achieve the City’s mission and reach the City’s destination points.

Assist City departments in the planning and implementation of department specific applications while maintaining the organization’s ability to integrate and share information. Plan and implement enterprise applications in order to increase operational efficiency and effectiveness. Provide for procurement, maintenance, replacement and training for both hardware and software through the effective utilization of the Information Technology Internal Service Fund.

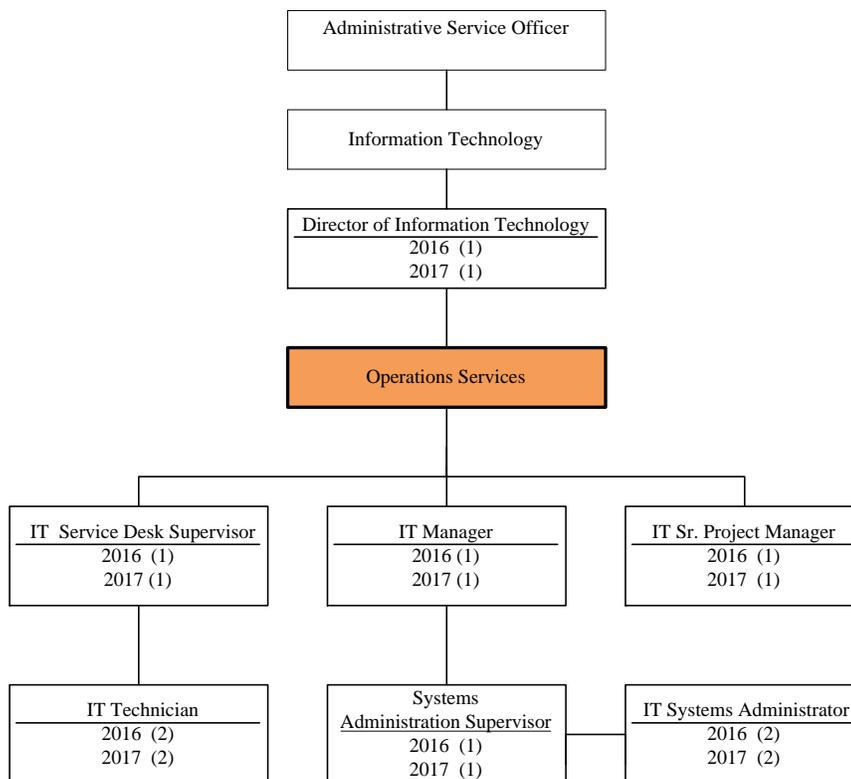
OBJECTIVES

- Continue the multi-year IT strategic plan implementation
- Conduct ongoing organizational IT planning to adapt to changes in technology and the organization’s operating environment
- Maintain and enhance the organization’s ability to share data
- Maintain and provide systems that enable the organization to communicate more effectively and efficiently
- Review existing, and develop and implement new IT policies, processes, procedures, security measures and standards
- Provide staff training relating to technologies, applications and standard desktop products
- Maintain and upgrade software applications and hardware systems to enhance the organization’s ability to provide a high level of customer service
- Identify and develop systems and communication strategies that promote staff and organizational productivity and efficiency

CORE BUSINESS SERVICES

- User Support Services – hardware, software and telephone
- Hardware Services – desktop, system, network and telephone
- Software Services – software productivity tools, enterprise software and application software
- Networking Services – internal/external connectivity, printing, file storage and security
- Security Services – backup and recovery, telephone and disaster recovery
- Voice Services – dial tone, voice mail and telephone features
- Electronic Communications Services – Intranet, Internet and video conferencing
- Technology Training – end-user, audio visual, telephone and standard desktop applications
- Strategic and Tactical Planning Services – strategic plan, work plans, staffing plans and budgeting
- Systems Implementation – systems development, project management, analysis and design, systems testing, deployment and training
- Technology Consultation and Technology R&D Services

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

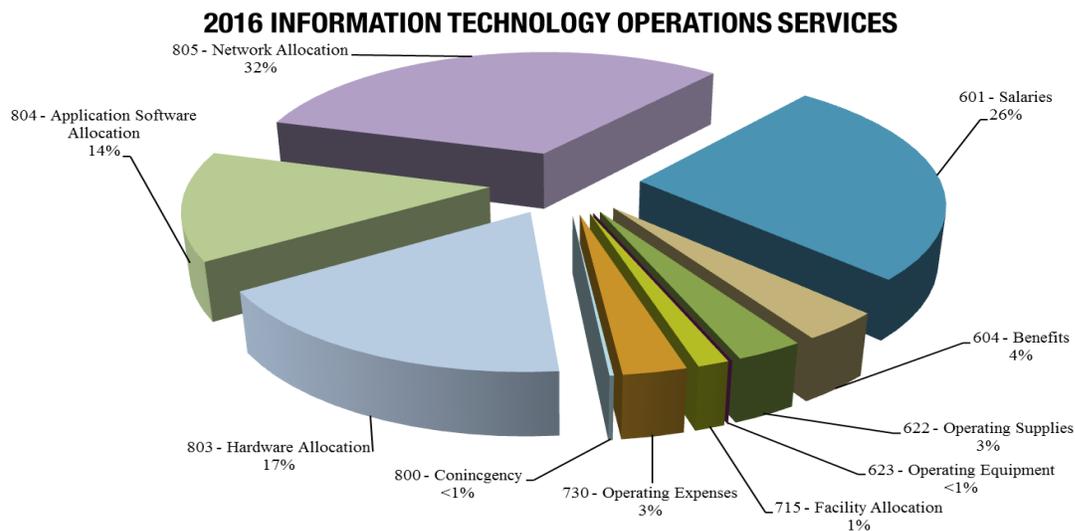


INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY OPERATIONS SERVICES

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016</u> <u>Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	451,861	547,781	277,460	374,571	535,475	535,475
604 - Benefits	61,029	75,030	38,835	52,427	73,678	73,678
<u>Materials and Supplies</u>						
622 - Operating Supplies	61,183	61,500	38,600	51,338	61,000	61,000
623 - Operating Equipment	2,295	300	70	93	300	300
<u>Services and Charges</u>						
715 - Facility Allocation	30,946	30,946	23,209	30,869	28,449	28,403
730 - Operating Expenses	68,382	58,200	67,588	89,893	57,700	57,700
741 - Depreciation Expense	34,322	-	-	-	-	-
<u>Capital Outlay</u>						
800 - Coningency	129	4,000	-	-	4,000	4,000
801 - Capital Outlay	-	5,460	-	-	-	-
803 - Hardware Allocation	392,609	340,572	223,536	297,303	354,708	360,581
804 - Application Software Allocation	184,157	257,575	133,490	177,541	276,980	316,282
805 - Network Allocation	380,950	633,656	239,484	318,514	642,740	662,795
806 - NCAP - New Positions	3,530	6,240	-	-	-	-
TOTAL:	1,671,394	2,021,260	1,042,273	1,392,549	2,035,030	2,100,214



INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY GEOGRAPHIC INFORMATION SERVICES

DESCRIPTION

Provide leadership in the use of technology. Plan, develop, support and maintain the information services and technologies needed to successfully achieve the City’s mission and reach the City’s destination points.

Assist City departments in the planning and implementation of department specific applications while maintaining the organization’s ability to integrate and share information. Effectively utilize GIS technologies to increase the organization’s decision making abilities. Plan and implement enterprise applications in order to increase operational efficiency and effectiveness.

OBJECTIVES

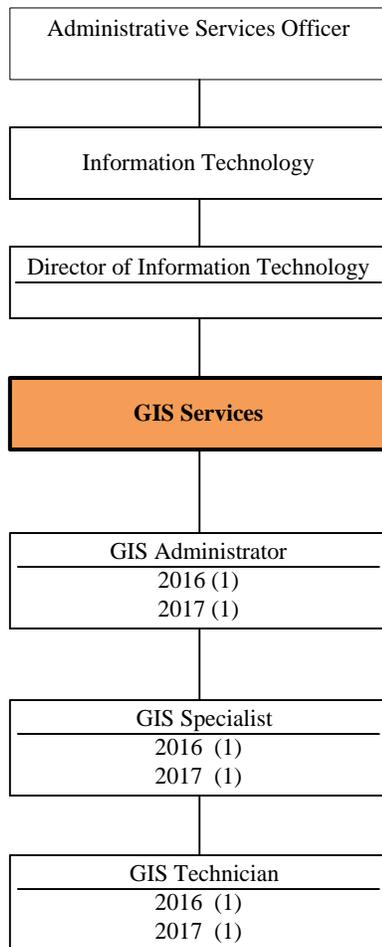
- Continue the multi-year IT strategic plan implementation
- Maintain and enhance the Geographical Information System (GIS)
- Conduct ongoing organizational IT planning to adapt to changes in technology and the organization’s operating environment
- Maintain and enhance the organization’s ability to share data
- Maintain and provide systems that enable the organization to communicate more effectively and efficiently
- Review existing, and develop and implement new IT policies, processes, procedures, security measures and standards
- Provide staff training relating to GIS technologies, applications and standard desktop products
- Identify and develop systems and communication strategies that promote staff and organizational productivity and efficiency

CORE BUSINESS SERVICES

- User Support Services – hardware and software
- Software Services – software productivity tools, enterprise software and application software
- Electronic Communications Services – Intranet and Internet
- GIS Services – base data, web site, map production, data analysis, map library and data sharing
- Technology Training – end-user and GIS specific
- Strategic and Tactical Planning Services – strategic plan, work plans, staffing plan and budgeting
- Systems Implementation – systems development, project management, analysis and design, systems testing, deployment and training
- Technology Consultation and Technology R&D Services

INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY GEOGRAPHIC INFORMATION SERVICES



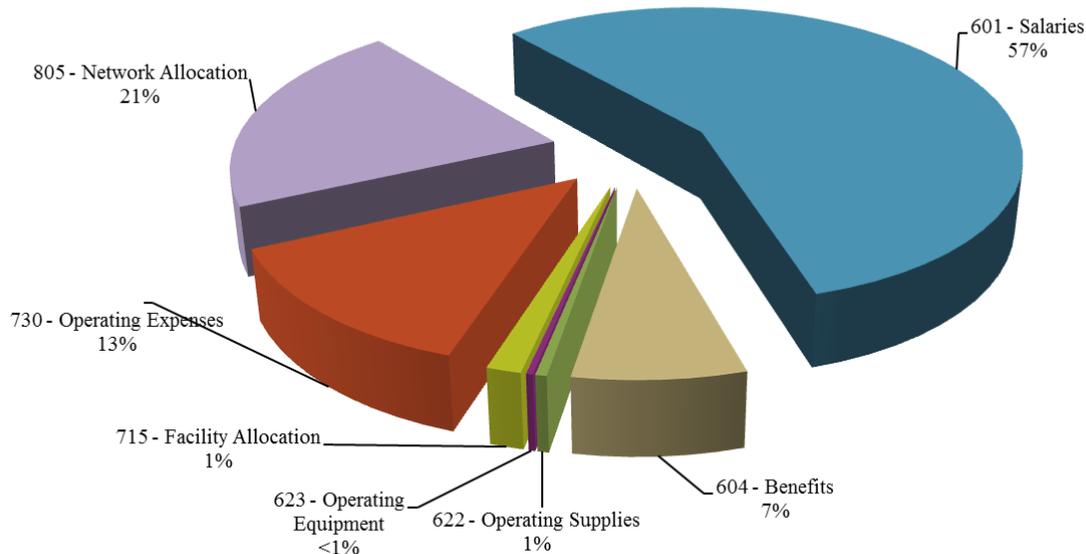
INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY GEOGRAPHIC INFORMATION SERVICES

DIVISION EXPENDITURE DETAILED SUMMARY

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>To 9/30</u>	<u>Est. Total</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
<u>Personnel Services</u>						
601 - Salaries	207,820	221,527	164,338	221,856	236,873	236,873
604 - Benefits	26,593	28,626	21,133	28,530	30,049	30,049
<u>Materials and Supplies</u>						
622 - Operating Supplies	843	2,000	1,144	1,521	2,000	2,000
623 - Operating Equipment	1,358	1,200	476	633	1,200	1,200
<u>Services and Charges</u>						
715 - Facility Allocation	6,632	6,632	4,974	6,615	6,096	6,086
730 - Operating Expenses	16,184	30,200	3,340	4,442	55,200	60,300
<u>Capital Outlay</u>						
805 - Network Allocation	64,895	83,100	78,491	104,394	86,850	90,850
TOTAL:	324,326	373,284	273,896	367,992	418,268	427,358

2016 GEOGRAPHIC INFORMATION SERVICES EXPENDITURES





ENTERPRISE FUND SOLID WASTE MANAGEMENT

SOLID WASTE MANAGEMENT FUND

FUND DETAILS

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	848,453	(131,150)	(131,150)	(131,150)
REVENUES :				
Solid Waste Fee	361,564	700,000	550,000	600,000
Investment Earnings	3,833	-	-	-
TRANSFERS IN:				
Fund Balance	-	-	803,171	-
TOTAL REVENUES	365,397	700,000	1,353,171	600,000
EXPENDITURES :				
TRANSFERS OUT:				
CIPP Fund	1,345,000	-	-	-
Fund Balance	-	700,000	1,353,171	600,000
TOTAL EXPENDITURES	1,345,000	700,000	1,353,171	600,000
TOTAL ENDING FUND BALANCE	(131,150)	(131,150)	(131,150)	(131,150)

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

POLICE DONATION FUND

FUND DETAILS

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	29,725	45,040	45,040	45,040
REVENUES:				
Donations	26,837	10,000	10,000	10,000
TOTAL REVENUES	26,837	10,000	10,000	10,000
EXPENDITURES:				
Eligible Projects	11,521	10,000	10,000	10,000
TOTAL EXPENDITURES	11,521	10,000	10,000	10,000
TOTAL ENDING FUND BALANCE	45,040	45,040	45,040	45,040

OTHER FUNDS

GRANTS FUND

FUND DETAILS

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	-	-	-	-
REVENUES :				
BJA/OJP Bulletproof Vests Grant	-	7,754	-	-
Click It Or Ticket Grant	6,215	-	-	-
DOJ Cops Grant	17,726	107,274	-	-
Suncor Grant	129	-	-	-
VALE Victim Advocate Grant	3,894	-	-	-
CDOT Grant	14,067	8,500	-	-
Federal JAG-Youth Crime Prevention 2014	17,959	-	-	-
Boys and Girls Club Grant	166,600	-	-	-
State CATPA Grant	4,200	-	-	-
Federal DOJ JAG/BRYNE 2013	6,188	-	-	-
State E-470 Transportation Safety	2,500	-	-	-
Federal DOJ JAG/BRYNE 2014	16,919	-	-	-
Tony Grampas Youth Services	100	79,019	-	-
Walk & Wheel Grant	19,670	-	-	-
TOTAL REVENUES	276,167	202,547	-	-
EXPENDITURES :				
BJA/OJP Bulletproof Vests Grant	-	7,754	-	-
Click It Or Ticket Grant	6,215	-	-	-
DOJ Cops Grant	17,726	107,274	-	-
Suncor Grant	129	-	-	-
VALE Victim Advocate Grant	3,894	-	-	-
CDOT Grant	14,067	8,500	-	-
Federal JAG-Youth Crime Prevention 2014	17,959	-	-	-
Boys and Girls Club Grant	166,600	-	-	-
State CATPA Grant	4,200	-	-	-
Federal DOJ JAG/BRYNE 2013	6,188	-	-	-
State E-470 Transportation Safety	2,500	-	-	-
Federal DOJ JAG/BRYNE 2014	16,919	-	-	-
Tony Grampas Youth Services	100	79,019	-	-
Walk & Wheel Grant	19,670	-	-	-
TOTAL EXPENDITURES	276,167	202,547	-	-
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

SPECIAL IMPROVEMENT DISTRICTS

FUND DETAIL

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	41,938	44,256	44,256	44,256
REVENUES:				
Assessments	770	-	-	-
Investment Earnings	1,559	-	-	-
TOTAL REVENUES	2,329	-	-	-
EXPENDITURES:				
Administrative Fees	11	-	-	-
TOTAL EXPENDITURES	11	-	-	-
TOTAL ENDING FUND BALANCE	44,256	44,256	44,256	44,256

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

URBAN RENEWAL AUTHORITY FUND

FUND DETAIL

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	5,744,954	6,213,047	6,213,047	6,213,047
REVENUES:				
Earnings on Investments	67,252	20,000	20,000	20,000
Miscellaneous	435,403	-	-	-
Property Taxes	260,785	264,713	275,000	275,000
TRANSFERS IN:				
General Fund	583,000	83,000	83,000	83,000
TOTAL REVENUES	1,346,439	367,713	378,000	378,000
EXPENDITURES:				
Outside Services	253,217	103,000	103,000	103,000
Project Expense	380,417	-	-	-
TRANSFERS OUT:				
Sales Tax Bond Issues Fund	244,713	264,713	275,000	275,000
TOTAL EXPENDITURES	878,347	367,713	378,000	378,000
TOTAL ENDING FUND BALANCE	6,213,047	6,213,047	6,213,047	6,213,047

OTHER FUNDS

CHEMICAL ROUNDUP FUND

FUND DETAIL

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	255,423	278,837	278,837	278,837
REVENUES:				
Service Charge Fee	25,000	25,000	25,000	25,000
Investment Earnings	10,916	-	-	-
TOTAL REVENUES	35,916	25,000	25,000	25,000
EXPENDITURES:				
TRANSFERS OUT:				
Project Expense	12,502	25,000	25,000	25,000
TOTAL EXPENDITURES	12,502	25,000	25,000	25,000
TOTAL ENDING FUND BALANCE	278,837	278,837	278,837	278,837

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

CONSERVATION TRUST FUND

FUND DETAIL

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	251,087	236,611	236,611	236,611
REVENUES:				
State of Colorado	439,801	400,000	415,000	430,000
Investment Earnings	22,823	7,500	7,500	7,500
TRANSFERS IN:				
Fund Balance	-	122,500	92,500	-
TOTAL REVENUES	462,624	530,000	515,000	437,500
EXPENDITURES:				
TRANSFERS OUT:				
CIPP Fund	477,100	530,000	515,000	437,500
TOTAL EXPENDITURES	477,100	530,000	515,000	437,500
TOTAL ENDING FUND BALANCE	236,611	236,611	236,611	236,611

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

ELECTED OFFICIALS RETIREMENT FUND

FUND DETAIL

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	240,082	250,692	250,692	250,692
REVENUES:				
Investment Earnings	10,610	-	-	-
TRANSFERS IN:				
General Fund	39,360	39,360	44,160	44,160
TOTAL REVENUES	49,970	39,360	44,160	44,160
EXPENDITURES:				
Retirement Payments	39,360	39,360	44,160	44,160
TOTAL EXPENDITURES	39,360	39,360	44,160	44,160
TOTAL ENDING FUND BALANCE	250,692	250,692	250,692	250,692

DESCRIPTION

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



CAPITAL PROJECT FUNDS

COMMERCE CITY CAPITAL IMPROVEMENT AND PRESERVATION

The following Charter provisions are applicable to the Capital Improvements and Preservation Plan:

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

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

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

DEFINITION

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. Capital improvement projects, which may include capital construction and capital maintenance projects, for the purposes of this program, are defined as “non-recurring major projects.”

In general, these projects include building improvements and any public infrastructure improvements costing \$50,000 or more. This does 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, which are funded through the Information Technology Internal Service 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 Plan Fund. Capital projects and fixed assets which generally fall under \$50,000 but more than \$5,000 continue to be budgeted under the capital outlay part of each department’s budget request. Included within the CIPP are the debt commitments for the construction of the Municipal Services Center and remodeling of the City Recreation Center and debt service on the \$64 million in Sales and Use Tax Revenue Bonds for the Prairie Gateway.

Needs assessments costing \$50,000 or more that are done in anticipation of or in preparation for a capital improvement project and the preparation or updating of planning documents such as the Comprehensive Plan, Parks and Recreation Strategic Plan, and the Transportation Plan costing \$50,000 or more may also be included in the Capital Expenditures Fund.

CAPITAL PROJECT FUNDS

BUFFALO RUN TRIBUTARY DRAINAGE BASIN FUND

FUND DETAIL

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	269,480	321,884	321,884	321,884
REVENUES:				
Impact Fees	54,871	30,000	60,000	63,000
Interest Earnings	13,760	-	-	-
TOTAL REVENUES	68,630	30,000	60,000	63,000
EXPENDITURES:				
Project Expense	16,226	30,000	60,000	63,000
TOTAL EXPENDITURES	16,226	30,000	60,000	63,000
ENDING FUND BALANCE				
Restricted Impact - Buffalo Run Tributary Drainage	321,884	321,884	321,884	321,884
TOTAL ENDING FUND BALANCE	321,884	321,884	321,884	321,884

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

CIPP FUND

FUND DETAIL

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	12,964,850	85,448,293	85,448,293	85,448,293
REVENUES:				
Adams County Open Space Tax	379,610	300,000	377,000	377,000
Cable Subscribers Fee (PEG)	31,724	33,000	33,000	33,000
Transportation Tax	1,019,787	850,000	900,000	950,000
Miscellaneous	8,222	-	-	-
2K Bond earnings	(162,989)	-	-	-
Agreements General	23,089	1,075,000	3,312,300	-
Grants Misc	682,479	1,942,000	1,437,700	-
TRANSFERS IN:				
General Fund	1,229,000	16,500	1,200,530	-
General Fund - 2K Project	-	-	469,000	-
Conservation Trust Fund	477,100	530,000	515,000	437,500
Impact Fee Fund	-	3,694,000	3,402,300	-
Information Technology Fund	-	18,900	276,345	-
NIGID Fund	-	130,000	-	-
Solid Waste Mgmt Fund	1,345,000	-	1,078,846	-
Fund Balance	-	2,030,000	520,000	-
Issuance of revenue bonds	73,445,000	-	-	-
Bond premium	5,157,213	-	-	-
Transportation Tax	-	-	899,495	-
Open Space Tax	-	-	28,000	-
TOTAL REVENUES	83,635,235	10,619,400	14,449,516	1,797,500
EXPENDITURES:				
Appropriated Projects	9,319,522	10,586,400	7,547,645	1,797,500
Bond issuance costs	592,270	-	-	-
TRANSFERS OUT:				
Fund Balance (CIPP)	-	-	6,828,871	-
Fund Balance (Channel 8 PEG)	-	33,000	33,000	-
Fund Balance (General Fund)	-	-	40,000	-
E-470 Commercial Area GID Fund	1,240,000	-	-	-
TOTAL EXPENDITURES	11,151,792	10,619,400	14,449,516	1,797,500
ENDING FUND BALANCE				
Designated Carry-Over	78,239,719	78,239,719	12,256,508	12,256,508
Undesignated	4,806,551	4,806,551	609,607	609,607
Reserve-Emergency Reserve Fund	2,402,023	2,402,023	98,735	98,735
TOTAL ENDING FUND BALANCE	85,448,293	85,448,293	85,448,293	85,448,293

DESCRIPTION

When a project is complete, the remaining amount reverts to the undesignated fund balance of the Capital Expenditures Fund at year end. Once the Capital Project is appropriated, any remaining funds will carry over into the next fiscal year. City Charter provides that Capital Projects do not require an annual re-appropriation ordinance.

CAPITAL PROJECT FUNDS

FUTURE GROWTH FUND

FUND DETAIL

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	642,322	679,404	679,404	679,404
REVENUES:				
Earnings on Investments	37,082	-	-	-
Miscellaneous - Agreement Revenue	593,983	-	-	-
TOTAL REVENUES	631,065	-	-	-
EXPENDITURES:				
Future Growth Projects	593,983	-	-	-
TOTAL EXPENDITURES	593,983	-	-	-
ENDING FUND BALANCE				
Undesignated	660,472	660,472	660,472	660,472
Reserve-Emergency Reserve Fund	18,932	18,932	18,932	18,932
TOTAL ENDING FUND BALANCE	679,404	679,404	679,404	679,404

DESCRIPTION

Set-aside Determination

Two points of the 3.5% use tax paid when building permits are issued on all new construction north of 88th Avenue, is set aside as revenue for the Future Growth Fund. The money is transferred to Future Growth at the end of year as part of a restatement of revenue. E-470 reimbursements were also deposited to this fund. In 2004, E-470 reimbursed the City in full, ahead of schedule.

In 2005 Council approved that no additional transfers of Sales and Use Tax money be made to the Future Growth Fund for 2005 through 2014, so that the funds can be used for the debt service payments on the \$64 million bond issue. This will be reviewed on an annual basis.

Restricted from Constructing Public Infrastructure in the North Range – The funds are held in the Fund, along with investment earnings, for the purpose of constructing public infrastructure in the north range. Some of the annexation/development agreements require a share back portion of the sales and use tax revenues with the developments that generate the revenues.

Use of the Funds

These funds may be appropriated by the City Council at the time of adopting the CIPP or by ordinances making appropriations for capital projects. In addition, reimbursements to developers or special districts for public improvements are called for in annexation or development agreements may be made out of this Fund.

CAPITAL PROJECT FUNDS

IMPACT FEE FUND

FUND DETAIL

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	12,100,836	5,664,288	5,664,288	5,664,288
REVENUES :				
Impact Fees-Parks/Open Space	425,079	450,000	400,000	400,000
Impact Fees-Transportation	744,586	350,000	350,000	400,000
Impact Fees-Drainage	109,344	35,000	50,000	55,000
Impact Fees-Landscape	8,416	5,000	5,000	5,000
TRANSFERS IN:				
Fund Balance	-	3,244,000	2,652,300	-
TOTAL REVENUES	1,287,425	4,084,000	3,457,300	860,000
EXPENDITURES :				
Restricted Impact-Parks/Open Space	-	-	-	400,000
Restricted Impact-Transportation	38,973	350,000	-	400,000
Restricted Impact-Drainage	-	35,000	50,000	55,000
Restricted Impact-Landscape	-	5,000	5,000	5,000
TRANSFERS OUT:				
CIPP Fund	7,685,000	3,694,000	3,402,300	-
TOTAL EXPENDITURES	7,723,973	4,084,000	3,457,300	860,000
ENDING FUND BALANCE				
Restricted Impact-Parks/Open Space	3,697,536	3,254,769	3,254,769	3,254,769
Restricted Impact-Transportation	1,034,952	7,904,475	7,904,475	7,904,475
Restricted Impact-Drainage	813,382	837,922	837,922	837,922
Restricted Impact-Landscape	118,419	103,669	103,669	103,669
TOTAL ENDING FUND BALANCE	5,664,288	5,664,288	5,664,288	5,664,288

DESCRIPTION

Parks/Open Space

Currently, the Impact Fee for Parks/Open Space is \$0.09 per square foot of residential lot area or \$0.05 for all other uses. (Fee set by the Fee Resolution of Council)

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

CAPITAL PROJECT FUNDS

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 road improvements 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; (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.

CAPITAL PROJECT FUNDS

SECOND CREEK DRAINAGE BASIN FUND

FUND DETAIL

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	1,568,085	1,710,181	1,710,181	1,710,181
REVENUES:				
Impact Fees	70,794	80,000	75,000	75,000
Interest Earnings	71,302	-	-	-
TOTAL REVENUES	142,096	80,000	75,000	75,000
EXPENDITURES:				
Project Expense	-	80,000	75,000	75,000
TOTAL EXPENDITURES	-	80,000	75,000	75,000
ENDING FUND BALANCE				
Restricted Impact - 2nd Creek Drainage	1,709,336	1,709,336	1,709,336	1,709,336
Restricted for emergencies	844	844	844	844
TOTAL ENDING FUND BALANCE	1,710,181	1,710,181	1,710,181	1,710,181

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

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	32,311	33,723	33,723	33,723
REVENUES:				
Impact Fees	-	1,000	1,000	1,000
Interest Earnings	1,412	-	-	-
TOTAL REVENUES	1,412	1,000	1,000	1,000
EXPENDITURES:				
Project Expense	-	1,000	1,000	1,000
TOTAL EXPENDITURES	-	1,000	1,000	1,000
ENDING FUND BALANCE				
Restricted Impact - 3rd Creek Drainage	33,723	33,723	33,723	33,723
TOTAL ENDING FUND BALANCE	33,723	33,723	33,723	33,723

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

WATER RIGHTS ACQUISITION FUND

FUND DETAIL

	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Budget</u>	<u>2017 Plan</u>
BEGINNING FUND BALANCE				
Restricted Pooled Cash and Investments	5,763,351	6,322,579	6,322,579	6,322,579
REVENUES:				
Water Acquisition Fees	518,742	305,000	310,000	315,000
Investment Earnings	104,743	-	-	-
TOTAL REVENUES	623,485	305,000	310,000	315,000
EXPENDITURES:				
Water Share Acquisition	64,257	305,000	310,000	315,000
TOTAL EXPENDITURES	64,257	305,000	310,000	315,000
ENDING FUND BALANCE				
Undesignated	2,490,553	2,490,553	2,490,553	2,490,553
Reserve-Assets Held For Resale	3,821,813	3,821,813	3,821,813	3,821,813
Restricted for emergencies	10,212	10,212	10,212	10,212
TOTAL ENDING FUND BALANCE	6,322,579	6,322,579	6,322,579	6,322,579

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.



APPENDIX

2016-2017 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;
- Evaluate all options because there should be no "sacred cows";
- Project at least one year in advance to anticipate future budget situations;
- 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.

APPENDIX

Another budget goal is that use tax revenue generated by up to 300 residential units may be used for operating expenditures. Use tax revenue generated by more than 300 residential units shall be used for capital or one-time projects.

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 National Council on Governmental Accounting (NCGA) and 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 Program (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 2015 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.

APPENDIX

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:

APPENDIX

- 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.

APPENDIX

- 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;
- Sand Creek Restoration – To account for restoring and facilitating public use of the natural environment of Sand Creek;
- 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;
- Water Rights Acquisition Fund – To provide for future acquisition of water rights;
- Future Growth Fund – To accumulate funds for future growth projects;
- 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 four money purchases defined contribution pension plans;
- Employee Retirement Fund – To account for the remaining assets of the City’s defined benefit pension plan which was terminated on October 1, 1985;
- 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.

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

APPENDIX

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 fifty divisions and/or programs consisting of: Administration (including Legislative, Legal, City Manager, City Clerk, Communications, and Economic Development); Human Resources (including Operations, Risk Management, Organizational Development, and Employee Activity Committee); Finance (including Financial Planning and Budgeting, Financial Services, Tax, Judicial, and Internal Services); Community Development (including Administration, Building Safety, Community Planning, Neighborhood Services and Housing); Parks and Recreation (including Administration, Community Events, Parks Maintenance, 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, Snow and Ice Control, Street Cleaning 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.

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.

APPENDIX

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

The annual costs of the City’s personnel services, including compensation and fringe benefits, will be subject to the following overall goals:

- Compensation (salary) costs will be equal to or less than 45% of the City’s total revenues;
- Personnel services costs defined as compensation (salary) and the cost of employee benefits, will be less than or equal to 55% of the City’s total revenues.

The overall percentage limitations may be changed by the City Council based on changing economic conditions or budget priorities.

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

APPENDIX

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.

- 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.
- Designated “Operating” Reserves - 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.
- Undesignated Reserves – 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 General Fund reserve 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. As a result, the City developed a Five-Year Capital Improvement and Preservation Plan (CIPP) that is updated annually.

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, Urban Drainage and Flood Control District match, 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

APPENDIX

improvements impact fee at \$1,700 per developable acre for the Second Creek drainage basin. The Buffalo Run Tributary Drainage Basin fee was established in early 2005 at \$2,132 per developable acre. The DFA 0053 Drainage Basin fee was established late in 2006 at \$3,055 per developable acre. The Third Creek Drainage Basin fee was established in early 2007 at \$1,445 per developable acre. These funds may be used only for drainage improvements.

LANDSCAPE

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

PARKS/OPEN SPACE

Currently, the Impact Fee for Parks/Open Space is \$0.09 per square foot of residential lot area or \$0.05 for all other uses. (Fee set by the Fee Resolution of Council)

These funds may be used only for the 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. (Section 17-105 Commerce City Code)

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 22-2)

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. All such fees are established in Commerce City Code Section 22-5.

Use of the Funds – These funds may be used only for road improvements 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; (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 22-8 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. (Section 22-9 Commerce City Code)

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. The fee was \$455.00 per new dwelling unit in 2003 and 2004. Because the cost of water rights is

APPENDIX

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.

FUTURE GROWTH FUND

Set-aside Determination - Two points of the 4.5% use tax paid when building permits are issued on all new construction north of 88th Avenue is set aside as revenue for the Future Growth Fund. The money is transferred to the Fund at the end of year as part of a restatement of revenues. Transfers to the Future Growth Fund are suspended for 2005 through 2013. Council will need to provide policy direction regarding what the City will do for 2016 going forward

Restricted for Constructing Public Infrastructure in the North Range - The funds are held in the Fund along with investment earnings, for the purpose of constructing public infrastructure in the north range. Some of the annexation/development agreements require a share back portion of the sales and use tax revenues with the developments that generate the revenues.

Use of the Funds - These funds may be appropriated by the City Council at the time of adopting the CIPP or by ordinances making appropriations for capital projects. In addition, reimbursements to developers or special districts for public improvements as called for in annexation or development agreements may be made out of this Fund.

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. 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.

APPENDIX

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

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

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

CASH MANAGEMENT AND INVESTMENT POLICY

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

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

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

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

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

APPENDIX

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

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

APPENDIX

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 pay out is less than ten years even with a negative shift in interest rates of 300 basis points.

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

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

RISK MANAGEMENT

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

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

USE OF 2K FUNDS FOR OPERATION & MAINTENANCE POLICY

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

POLICY

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.

Parks Maintenance: 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 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.

Public Works Engineering Utilities and Street and Traffic Maintenance: The allocation of costs for 2K funded projects 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 maintenance, including the salary and all benefit costs for street division employees. Utility costs will be allocated based on the ratio of 2K funded miles of streets with street lights to the total City owned and maintained miles of streets with street lights. The operation and maintenance cost of traffic signals will be allocated in a similar manner.

Recreation Programs: All recreation programs (including the equipment, personnel, and supplies) offered at a 2K funded project will be funded by 2K operating funds and the reprogramming of existing recreation center space will be funded from the regular General Fund. The operation and maintenance of the expanded portion of the existing recreation center will be funded from 2K revenues.

Support Costs: Support costs for administrative service departments and/or divisions impacted by 2K funded projects will be allocated on the basis of the ratio of 2K funded full-time equivalent positions to the total full-time equivalent positions.

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

APPENDIX

DEFINITIONS

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

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

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

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

APPENDIX

watering, and vegetation replacement to name a few examples. Parks maintenance costs include all equipment, personnel, and supplies necessary to provide the maintenance.

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

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

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

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

APPENDIX

BOND DEBT SERVICES-SERIES 2014

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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
	73,445,000		63,111,157.50	136,556,157.50	136,556,157.50

APPENDIX

BOND DEBT SERVICES-SERIES 2015

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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
	52,645,000		27,484,013.68	80,129,013.68	80,129,013.68

APPENDIX

BOND DEBT SERVICES-CERTIFICATES OF PARTICIPATION 2006

Period Ending	Principal	Coupon	Interest	Debt Services	Annual Debt Service
12/15/2006			823,602.40	823,602.40	823,602.40
6/15/2007			733,903.13	733,903.13	
12/15/2007			733,903.13	733,903.13	1,467,806.26
6/15/2008			733,903.13	733,903.13	
12/15/2008			733,903.13	733,903.13	1,467,806.26
6/15/2009			733,903.13	733,903.13	
12/15/2009			733,903.13	733,903.13	1,467,806.26
6/15/2010			733,903.13	733,903.13	
12/15/2010			733,903.13	733,903.13	1,467,806.26
6/15/2011			733,903.13	733,903.13	
12/15/2011			733,903.13	733,903.13	1,467,806.26
6/15/2012			733,903.13	733,903.13	
12/15/2012			733,903.13	733,903.13	1,467,806.26
6/15/2013			733,903.13	733,903.13	
12/15/2013	390,000	4.250%	733,903.13	1,123,903.13	1,857,806.26
6/15/2014			725,615.63	725,615.63	
12/15/2014	555,000	4.250%	725,615.63	1,280,615.63	2,006,231.26
6/15/2015			713,821.88	713,821.88	
12/15/2015	570,000	4.250%	713,821.88	1,283,821.88	1,997,643.76
6/15/2016			701,709.38	701,709.38	
12/15/2016	600,000	4.250%	701,709.38	1,301,709.38	2,003,418.76
6/15/2017			688,959.38	688,959.38	
12/15/2017	635,000	4.250%	688,959.38	1,323,959.38	2,012,918.76
6/15/2018			675,465.63	675,465.63	
12/15/2018	655,000	4.375%	675,465.63	1,330,465.63	2,005,931.26
6/15/2019			661,137.50	661,137.50	
12/15/2019	685,000	4.375%	661,137.50	1,346,137.50	2,007,275.00
6/15/2020			646,153.13	646,153.13	
12/15/2020	715,000	4.500%	646,153.13	1,361,153.13	2,007,306.26
6/15/2021			630,065.63	630,065.63	
12/15/2021	760,000	4.500%	630,065.63	1,390,065.63	2,020,131.26
6/15/2022			612,965.63	612,965.63	
12/15/2022	800,000	4.500%	612,965.63	1,412,965.63	2,025,931.26
6/15/2023			594,965.63	594,965.63	
12/15/2023	845,000	4.500%	594,965.63	1,439,965.63	2,034,931.26
6/15/2024			575,953.13	575,953.13	
12/15/2024	890,000	4.500%	575,953.13	1,465,953.13	2,041,906.26
6/15/2025			555,928.13	555,928.13	
12/15/2025	935,000	4.500%	555,928.13	1,490,928.13	2,046,856.26
6/15/2026			534,890.63	534,890.63	
12/15/2026	985,000	4.500%	534,890.63	1,519,890.63	2,054,781.26
6/15/2027			512,728.13	512,728.13	
12/15/2027	1,025,000	4.625%	512,728.13	1,537,728.13	2,050,456.26
6/15/2028			489,025.00	489,025.00	
12/15/2028	1,060,000	4.750%	489,025.00	1,549,025.00	2,038,050.00
6/15/2029			463,850.00	463,850.00	
12/15/2029	1,115,000	4.750%	463,850.00	1,578,850.00	2,042,700.00
6/15/2030			437,368.75	437,368.75	
12/15/2030	1,170,000	4.750%	437,368.75	1,607,368.75	2,044,737.50
6/15/2031			409,581.25	409,581.25	
12/15/2031	1,235,000	4.750%	409,581.25	1,644,581.25	2,054,162.50
6/15/2032			380,250.00	380,250.00	
12/15/2032	1,300,000	4.750%	380,250.00	1,680,250.00	2,060,500.00
6/15/2033			349,375.00	349,375.00	
12/15/2033	1,365,000	5.000%	349,375.00	1,714,375.00	2,063,750.00
6/15/2034			315,250.00	315,250.00	
12/15/2034	1,430,000	5.000%	315,250.00	1,745,250.00	2,060,500.00
6/15/2035			279,500.00	279,500.00	
12/15/2035	2,625,000	5.000%	279,500.00	2,904,500.00	3,184,000.00
6/15/2036			213,875.00	213,875.00	
12/15/2036	2,750,000	5.000%	213,875.00	2,963,875.00	3,177,750.00
6/15/2037			145,125.00	145,125.00	
12/15/2037	5,805,000	5.000%	145,125.00	5,950,125.00	6,095,250.00
	30,900,000		35,725,365.10	66,625,365.10	66,625,365.10



NORTHERN INFRASTRUCTURE GID

2016-2017 BIENNIAL BUDGET

October 19, 2015

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, 2016 and ending on December 31, 2016 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 2016 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 16, 2015 is \$208,709,120. A final valuation is to be received from the County Assessor no later than December 10, 2015.

For the 2016 fiscal year, it is proposed that the mill levy be certified at 27.00 mills, which will generate a district property tax of \$5,635,146. This is the eighteenth year that the NIGID has received an assessed valuation and the eighteenth 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.

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 2016 Budget Process

The proposed 2016 budget expenditures total \$6,373,661 including bond interest payments plus additional operational costs. NIGID revenues for 2016 are estimated at \$6,373,661.

The proposed budget is scheduled for public hearing on Monday, October 19, 2015 with a continuation of the public hearing to November 2, 2015. Following the November 2nd 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 REQUIREMENTS BY FUND		FISCAL YEAR 2016	
RESOURCES		REQUIREMENTS	
GENERAL IMPROVEMENT DISTRICT			
REVENUES	6,373,661	ADMINISTRATIVE COST	88,100
		TRANSFERS TO:	
		02 GENERAL IMPROVEMENT DISTRICT DEBT	742,507
		13 GENERAL IMPROVEMENT DISTRICT DEBT	4,397,542
		FUND BALANCE	1,145,512
TOTAL REVENUES	<u>6,373,661</u>	TOTAL REQUIREMENTS	<u>6,373,661</u>
GENERAL IMPROVEMENT DISTRICT DEBT			
TRANSFERS FROM:			
02 GENERAL IMPROVEMENT DISTRICT FUND	742,507	02 ADMINISTRATIVE COST	7,750
13 GENERAL IMPROVEMENT DISTRICT FUND	4,397,542	13 ADMINISTRATIVE COST	52,500
		02 INTEREST	319,757
		13 INTEREST	3,245,042
		02 PRINCIPAL	415,000
		13 PRINCIPAL	1,100,000
TOTAL REVENUES	<u>5,140,049</u>	TOTAL REQUIREMENTS	<u>5,140,049</u>

SUMMARY OF RESOURCES AND REQUIREMENTS BY FUND		FISCAL YEAR 2017	
RESOURCES		REQUIREMENTS	
GENERAL IMPROVEMENT DISTRICT			
REVENUES	6,559,620	ADMINISTRATIVE COST	88,100
		TRANSFERS TO:	
		02 GENERAL IMPROVEMENT DISTRICT DEBT	745,907
		13 GENERAL IMPROVEMENT DISTRICT DEBT	4,508,542
		FUND BALANCE	1,217,071
TOTAL REVENUES	<u>6,559,620</u>	TOTAL REQUIREMENTS	<u>6,559,620</u>
GENERAL IMPROVEMENT DISTRICT DEBT			
TRANSFERS FROM:			
02 GENERAL IMPROVEMENT DISTRICT FUND	745,907	02 ADMINISTRATIVE COST	7,750
13 GENERAL IMPROVEMENT DISTRICT FUND	4,508,542	13 ADMINISTRATIVE COST	52,500
		02 INTEREST	303,157
		13 INTEREST	3,201,042
		02 PRINCIPAL	435,000
		13 PRINCIPAL	1,255,000
TOTAL REVENUES	<u>5,254,449</u>	TOTAL REQUIREMENTS	<u>5,254,449</u>

NORTHERN INFRASTRUCTURE GID

**COMMERCE CITY NORTHERN INFRASTRUCTURE
GENERAL IMPROVEMENT DISTRICT
2016-2017 BIENNIAL BUDGET**

REVENUES		2013	2014	2015	2015	2016	2017
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	BUDGET	PLAN
ACCOUNT NUMBER	DESCRIPTION			BUDGET	TOTAL		
190-420-000	EARNINGS ON INVESTMENTS	(492,610)	312,719	150,000	150,000	150,000	150,000
190-445-001	PROPERTY TAX	4,316,652	4,381,015	4,495,454	4,495,454	5,635,146	5,804,200
190-445-003	SPECIFIC OWNERSHIP TAX	323,681	353,876	449,545	449,545	563,515	580,420
190-482-001	SALE OF ASSETS WATER RIGHTS	248,500	0	0	0	0	0
190-490-002	ONE TIME FEE	438	4,804	0	0	0	0
190-490-003	CAPACITY FEE	43,332	21,012	25,000	25,000	25,000	25,000
190-489-000	BOND PROCEEDS	10,120,000	0	0	0	0	0
190-586-003	BOND MISC NET PREMIUM	290,044	0	0	0	0	0
190-590-000	TRANSFER FROM FUND BALANCE	0	0	130,000	130,000	0	0
190-595-000	TRANSFERS IN	0	7,685,000	0	0	0	0
	TOTAL AVAILABLE REVENUES	14,850,037	12,758,426	5,249,999	5,249,999	6,373,661	6,559,620
EXPENDITURES							
190-731-026	OUTSIDE SERVICES PROJECT EXPENSE	2,500,000	0	0	0	0	0
190-731-062	RECORDING/ADVERTISING FEES	250	0	100	100	100	100
190-731-006	AUDITING FEES	9,500	9,500	9,500	9,500	15,000	15,000
190-731-086	LEGAL FEES	3,746	165	1,000	1,000	1,000	1,000
190-740-000	PROPERTY TAX COLLECTION FEES	64,750	65,758	70,000	70,000	67,000	67,000
190-751-001	PROJECT EXPENSE - WATER ACQ FEE	8,605	1,500	0	0	0	0
190-751-003	PROJECT EXPENSE - WATER RIGHTS SOLD	90,518	0	0	0	0	0
190-790-000	UNCLASSIFIED EXPENSE	1	0	1,500	1,500	0	0
190-790-006	UNCLASSIFIED EXPENSE CLOSING COSTS	219,134	0	0	0	0	0
190-790-019	UNCLASSIFIED EXPENSE BOND ESCROW AGENT	10,190,910	0	0	0	0	0
190-784-000	INSURANCE PREMIUMS	0	0	5,000	5,000	5,000	5,000
190-891-000	TRANSFER TO FUND 195 - 2002	622,560	728,306	738,306	738,306	742,507	745,907
190-891-000	TRANSFER TO FUND 195 - 2006	28,722		0	0	0	0
190-891-000	TRANSFER TO FUND 195 - 2008	9,166		0	0	0	0
190-891-000	TRANSFER TO FUND 195 - 2013	4,136,461	4,177,391	4,289,491	4,289,491	4,397,542	4,508,542
190-891-000	TRANSFER TO FUND 191 - NIGID Construction Fund	0	10,944,621	0	0	0	0
190-891-000	TRANSFER TO CIPP FUND	0	0	130,000	130,000	0	0
190-891-001	TRANSFER TO FUND BALANCE	(3,034,286)	(3,168,816)	5,102	5,102	1,145,512	1,217,071
	TOTAL EXPENDITURES	14,850,037	12,758,426	5,249,999	5,249,999	6,373,661	6,559,620

NORTHERN INFRASTRUCTURE GID

**COMMERCE CITY NORTHERN INFRASTRUCTURE
GENERAL IMPROVEMENT DISTRICT - DEBT SERVICE
2016-2017 BIENNIAL BUDGET**

REVENUES		2013	2014	2015	2015	2016	2017
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	BUDGET	PLAN
ACCOUNT NUMBER	DESCRIPTION			BUDGET	TOTAL		
195-420-008	INTEREST/US BANK 2002	0	0	0	0	0	0
195-420-026	INTEREST/US BANK 2013	0	0	0	0	0	0
195-595-000	TRANSFER FR FUND 190/2002	622,560	728,306	738,306	738,306	742,507	745,907
195-595-000	TRANSFER FR FUND 190/2006	28,722	0	0	0	0	0
195-595-000	TRANSFER FR FUND 190/2008	9,166	0	0	0	0	0
195-595-000	TRANSFER FR FUND 190/2013	4,136,461	4,177,391	4,289,491	4,289,491	4,397,542	4,508,542
	TOTAL AVAILABLE REVENUES	4,796,909	4,905,698	5,027,797	5,027,797	5,140,049	5,254,449
EXPENDITURES							
195-731-090	2002 OUTSIDE SERVICES	3,050	0	5,000	5,000	5,000	5,000
195-731-091	2006 OUTSIDE SERVICES	23,065	0	0	0	0	0
195-731-151	2008 OUTSIDE SERVICES	4,625	0	0	0	0	0
195-731-205	2013 OUTSIDE SERVICES	72,000	50,000	50,000	50,000	50,000	50,000
195-790-007	2002 UNCLASSIFIED EXPENSE	2,500	2,750	2,750	2,750	2,750	2,750
195-782-006	2002 BANK SERVICE CHG	150	0	0	0	0	0
195-782-007	2006 BANK SERVICE CHG	150	0	0	0	0	0
195-782-008	2008 BANK SERVICE CHG	150	0	0	0	0	0
195-790-020	2013 UNCLASSIFIED EXPENSE	1,000	500	2,500	2,500	2,500	2,500
195-782-017	2013 BANK SERVICE CHG	0	0	0	0	0	0
195-782-018	2013 LETTER OF CREDIT FEES	0	0	0	0	0	0
195-792-001	2002 BOND PRINCIPAL PAYMENTS	325,000	375,000	395,000	395,000	415,000	435,000
195-792-005	2013 BOND PRINCIPAL PAYMENTS	1,340,000	830,000	965,000	965,000	1,100,000	1,255,000
195-793-001	2002 BOND INTEREST PAYMENTS	291,860	350,556	335,556	335,556	319,757	303,157
195-793-003	2006 BOND INTEREST PAYMENTS	5,508	0	0	0	0	0
195-793-004	2008 BOND INTEREST PAYMENTS	4,391	0	0	0	0	0
195-793-005	2013 BOND INTEREST PAYMENTS	2,723,461	3,296,891	3,271,991	3,271,991	3,245,042	3,201,042
	TOTAL EXPENDITURES	4,796,909	4,905,698	5,027,797	5,027,797	5,140,049	5,254,449

NORTHERN INFRASTRUCTURE GID

BOND DEBT SERVICE

NORTHERN INFRASTRUCTURE GENERAL IMPROVEMENT DISTRICT
 G.O. REFUNDING BONDS, SERIES 2002
 Remarketed as Fixed Rate Bonds on 1/2/2013 (Reissuance with Reamortized Principal)
 2031 final maturity, callable 12/1/22 @ par
 Fitch 'A' Rating and AGM Bond Insurance
 [Preliminary -- for discussion only -- #17]

Dated Date* 02/01/2013
 Delivery Date 02/01/2013

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
06/01/2013			121,185.42	121,185.42	
12/01/2013	325,000	4.000%	181,778.13	506,778.13	627,963.55
06/01/2014			175,278.13	175,278.13	
12/01/2014	375,000	4.000%	175,278.13	550,278.13	725,556.26
06/01/2015			167,778.13	167,778.13	
12/01/2015	395,000	4.000%	167,778.13	562,778.13	730,556.26
06/01/2016			159,878.13	159,878.13	
12/01/2016	415,000	4.000%	159,878.13	574,878.13	734,756.26
06/01/2017			151,578.13	151,578.13	
12/01/2017	435,000	4.000%	151,578.13	586,578.13	738,156.26
06/01/2018			142,878.13	142,878.13	
12/01/2018	455,000	4.000%	142,878.13	597,878.13	740,756.26
06/01/2019			133,778.13	133,778.13	
12/01/2019	475,000	4.000%	133,778.13	608,778.13	742,556.26
06/01/2020			124,278.13	124,278.13	
12/01/2020	495,000	4.000%	124,278.13	619,278.13	743,556.26
06/01/2021			114,378.13	114,378.13	
12/01/2021	510,000	4.000%	114,378.13	624,378.13	738,756.26
06/01/2022			104,178.13	104,178.13	
12/01/2022	530,000	5.000%	104,178.13	634,178.13	738,356.26
06/01/2023			90,928.13	90,928.13	
12/01/2023	560,000	3.125%	90,928.13	650,928.13	741,856.26
06/01/2024			82,178.13	82,178.13	
12/01/2024	575,000	3.125%	82,178.13	657,178.13	739,356.26
06/01/2025			73,193.75	73,193.75	
12/01/2025	595,000	3.125%	73,193.75	668,193.75	741,387.50
06/01/2026			63,896.88	63,896.88	
12/01/2026	615,000	3.125%	63,896.88	678,896.88	742,793.76
06/01/2027			54,287.50	54,287.50	
12/01/2027	630,000	3.125%	54,287.50	684,287.50	738,575.00
06/01/2028			44,443.75	44,443.75	
12/01/2028	650,000	3.250%	44,443.75	694,443.75	738,887.50
06/01/2029			33,881.25	33,881.25	
12/01/2029	675,000	3.250%	33,881.25	708,881.25	742,762.50
06/01/2030			22,912.50	22,912.50	
12/01/2030	695,000	3.250%	22,912.50	717,912.50	740,825.00
06/01/2031			11,618.75	11,618.75	
12/01/2031	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

Note: * The dated date of the 2002 Bonds is 1/15/2002. Interest during fixed rate mode will accrue beginning 2/1/13.



E-470 COMMERCIAL AREA GID

2016-2017 BIENNIAL BUDGET

October 19, 2015

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, 2016 and ending on December 31, 2016 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 2016 proposed expenditures.

SECTION 2: Authorization to Increase Debt

On November 5, 2013, the electors of the ECAGID were 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 2016 Budget Process

The proposed 2016 budget expenditures total \$16,000 which include operational costs. ECAGID revenues for 2016 are estimated at \$16,000.

The proposed budget is scheduled for public hearing on Monday, October 19, 2015 with a continuation of the public hearing to November 2, 2015. Following the November 2nd 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 REQUIREMENTS BY FUND		FISCAL YEAR 2016	
RESOURCES		REQUIREMENTS	
E-470 COMMERCIAL GENERAL IMPROVEMENT DISTRICT			
REVENUES	16,000	ADMINISTRATIVE COST	16,000
TOTAL REVENUES	16,000	TOTAL REQUIREMENTS	16,000

SUMMARY OF RESOURCES AND REQUIREMENTS BY FUND		FISCAL YEAR 2017	
RESOURCES		REQUIREMENTS	
E-470 COMMERCIAL GENERAL IMPROVEMENT DISTRICT			
REVENUES	16,000	ADMINISTRATIVE COST	16,000
TOTAL REVENUES	16,000	TOTAL REQUIREMENTS	16,000

E-470 COMMERCIAL AREA GID

**COMMERCE CITY E-470 COMMERCIAL
GENERAL IMPROVEMENT DISTRICT
2016-2017 BIENNIAL BUDGET**

REVENUES		2013	2014	2015	2015	2016	2017
ACCOUNT NUMBER	DESCRIPTION	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATED TOTAL	BUDGET	PLAN
196-300-000	FROM FUND BALANCE	0	0	0	0	0	0
196-407-001	REIMBURSED BY OTHERS - GENERAL	0	0	0	0	0	0
196-410-000	CONTRIBUTIONS	2,500,000	0				
196-420-000	EARNINGS ON INVESTMENTS	-29,978	39,217	0	0	0	0
196-445-001	TAXES PROPERTY	0	163	0	5,500	16,000	16,000
196-445-003	TAXES SPECIFIC OWNERSHIP	0	13	0	400	0	0
196-480-011	AGREEMENTS	0	0	0	0	0	0
196-495-001	UNCLASSIFIED REVENUE	500	0	100,000	0	0	0
196-595-000	TRANSFERS IN	0	1,240,000	0	0	0	0
	TOTAL AVAILABLE REVENUES	2,470,522	1,279,393	100,000	5,900	16,000	16,000
EXPENDITURES							
196-731-000	OUTSIDE SERVICES	0	50,000	10,000	0	0	0
196-731-006	AUDITING FEES	0	0	9,500	9,500	1,250	1,250
196-731-062	RECORDING/ADVERTISING	250	0	100	0	100	100
196-731-086	LEGAL FEES	0	0	1,000	0	1,000	1,000
196-751-000	PROJECT EXPENSE	0	1,238,663	77,400	0	0	0
196-790-000	UNCLASSIFIED EXPENSE	162	0	2,000	0	2,000	2,000
196-891-000	TRANSFER OUT	0	0	0	0	0	0
196-891-001	TRANSFER TO FUND BALANCE	2,470,110	-9,270	0	-3,600	11,650	11,650
	TOTAL EXPENDITURES	2,470,522	1,279,393	100,000	5,900	16,000	16,000

RESOLUTION ADOPTING THE 2016 BUDGET AND CERTIFICATION OF

E-470 COMMERCIAL AREA GID

THE MILL LEVY FOR THE E-470 COMMERCIAL AREA GENERAL IMPROVEMENT DISTRICT (ECAGID) FOR THE YEAR 2015

RESOLUTION NO. ECAGID 15-01

WHEREAS, the Board of Directors for the E-470 Commercial Area General Improvement District (ECAGID) has received and reviewed the ECAGID annual budget for the fiscal year commencing January 1, 2016, and ending December 31, 2016; and

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

WHEREAS, the Board of Directors conducted a public hearing on the submitted budget on October 19, 2015 with a continuation of the public hearing on November 2, 2015; and

WHEREAS, the budget as submitted sets forth the following estimated fiscal data for the year 2016; and

Revenues & Fund Balance	\$16,000
Expenditure Requirements	\$16,000

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 2016 and \$16,000 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, 2016 through December 31, 2016.

BE IT FURTHER RESOLVED that a tax of 27.000 mills be levied on 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 \$16,000 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, 2016, and ending December 31, 2016.

BE IT FURTHER RESOLVED that an ad valorem tax levy for the E-470 Commercial Area General Improvement District, Colorado, for the fiscal year commencing January 1, 2016, and ending December 31, 2016, 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	27.000 mills
-----------------------------------	--------------

RESOLVED AND PASSED THIS 2nd DAY OF NOVEMBER 2015.

E-470 COMMERCIAL AREA
GENERAL IMPROVEMENT DISTRICT

Sean Ford, Chairperson

ATTEST:

Laura J. Bauer, Secretary



E-470 RESIDENTIAL AREA GID

2016-2017 BIENNIAL BUDGET

October 19, 2015

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, 2016 and ending on December 31, 2016 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 2016 proposed expenditures.

SECTION 2: Authorization to Increase Debt

On November 5, 2013, the electors of the ERAGID were 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 2016 Budget Process

The proposed 2016 budget expenditures total \$10,000. ERAGID revenues for 2016 are estimated at \$10,000.

The proposed budget is scheduled for public hearing on Monday, October 19, 2015 with a continuation of the public hearing to November 2, 2015. Following the November 2nd 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 REQUIREMENTS BY FUND

FISCAL YEAR 2016

RESOURCES		REQUIREMENTS	
E-470 RESIDENTIAL GENERAL IMPROVEMENT DISTRICT			
REVENUES	10,000	ADMINISTRATIVE COST	10,000
TOTAL REVENUES	<u>10,000</u>	TOTAL REQUIREMENTS	<u>10,000</u>

SUMMARY OF RESOURCES AND REQUIREMENTS BY FUND

FISCAL YEAR 2017

RESOURCES		REQUIREMENTS	
E-470 RESIDENTIAL GENERAL IMPROVEMENT DISTRICT			
REVENUES	10,000	ADMINISTRATIVE COST	10,000
TOTAL REVENUES	<u>10,000</u>	TOTAL REQUIREMENTS	<u>10,000</u>

E-470 RESIDENTIAL AREA GID

**COMMERCE CITY E-470 RESIDENTIAL
GENERAL IMPROVEMENT DISTRICT
2016-2017 BIENNIAL BUDGET**

REVENUES		2013	2014	2015	2015	2016	2017
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	BUDGET	PLAN
ACCOUNT NUMBER	DESCRIPTION			BUDGET	TOTAL		
198-300-000	FROM FUND BALANCE	0	0	0	0	0	0
198-407-001	REIMBURSED BY OTHERS - GENERAL	0	0	0	0	0	0
198-420-000	EARNINGS ON INVESTMENTS	18	-1,930	0	-500	0	0
198-480-011	AGREEMENTS	0	0	0	0	0	0
198-495-001	UNCLASSIFIED REVENUE	0	0	100,000	0	10,000	10,000
	TOTAL AVAILABLE REVENUES	18	-1,930	100,000	-500	10,000	10,000
EXPENDITURES							
198-731-000	OUTSIDE SERVICES	250	50,000	10,000	0	7,000	7,000
198-731-006	AUDITING FEES	0	0	9,500	0	0	0
198-731-062	RECORDING/ADVERTISING	0	0	100	0	0	0
198-731-086	LEGAL FEES	0	0	1,000	0	1,000	1,000
198-751-000	PROJECT EXPENSE	0	0	77,400	0	0	0
198-790-000	UNCLASSIFIED EXPENSE	146	0	2,000	0	2,000	2,000
198-891-000	TRANSFER OUT	0	0	0	0	0	0
198-891-001	TRANSFER TO FUND BALANCE	-378	-51,930	0	-500	0	0
	TOTAL EXPENDITURES	18	-1,930	100,000	-500	10,000	10,000

E-470 RESIDENTIAL AREA GID

RESOLUTION ADOPTING THE 2016 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE E-470 RESIDENTIAL AREA GENERAL IMPROVEMENT DISTRICT (ERAGID) FOR THE YEAR 2015

RESOLUTION NO. ERAGID 15-01

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, 2016, and ending December 31, 2016; and

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

WHEREAS, the Board of Directors conducted a public hearing on the submitted budget on October 19, 2015 with a continuation of the public hearing on November 2, 2015; and

WHEREAS, the budget as submitted sets forth the following estimated fiscal data for the year 2015; and

Revenues & Fund Balance	\$10,000
Expenditure Requirements	\$10,000

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 2016 and \$10,000 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, 2016 through December 31, 2016.

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 \$10,000 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, 2016, and ending December 31, 2016.

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, 2016, and ending December 31, 2016, 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
-----------------------------------	--------------

RESOLVED AND PASSED THIS 2nd DAY OF NOVEMBER 2015.

E-470 RESIDENTIAL AREA
GENERAL IMPROVEMENT DISTRICT

Sean Ford, Chairperson

ATTEST:

Laura J. Bauer, Secretary



c3gov.com/budget