



2021  
ADOPTED  
ANNUAL  
BUDGET

# **CITY OF COMMERCE CITY**

## **2021 ADOPTED BUDGET**



Budget Prepared by:

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# DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Commerce City, Colorado** for its annual budget for the fiscal year beginning **January 1, 2020**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Commerce City**

**Colorado**

For the Fiscal Year Beginning

**January 1, 2020**

*Christopher P. Morill*

Executive Director

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## CITY OF COMMERCE CITY

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# BUDGET MESSAGE

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## BUDGET HIGHLIGHTS

Budgeted revenue for City funds in 2021 is approximately \$87 million.

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

Investments in infrastructure are being made in 2021 that are consistent with our Capital Improvement and Preservation Plan.

Funding has been allocated to fully operate City facilities and maintain critical service levels.

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

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



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

In accordance with the Charter, I am pleased to present the 2021 Adopted Budget for the City of Commerce City.

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

- **Balance the budget using minimal fund balances**
- **Provide continued capital maintenance**
- **Build or continue to build vital infrastructure**
- **Maintain existing service levels**
- **Attract and retain a high quality workforce**

The City's leadership team successfully developed a balanced budget, despite budgeted revenue being approximately \$9 million lower than the 2020 adopted budget. This was done by making reasonable base budget reductions, providing for needed budget enhancements, and using minimal fund balances. It is expected that all critical service levels will be maintained.

## BUDGET PROCESS

The 2021 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 Preservation Plan at the winter retreat. Throughout the year, city council provided direction on key policy areas such as capital project criteria, use of voter-approved tax funds, and variable hour employee benefits, all of which were incorporated into the budget. The formal process began February 24<sup>th</sup>, 2020 with the city council retreat prioritizing the city's outcomes to develop the 2021 work plan which drives the 2021 budget. From February to June the Finance team met with departments to review; revenue projections, base budgets, and budget requests. Mid-year revenue trends, base budgeting, and economic outlook drove the creation of the 2021 budget. The city manager presented the initial recommended 2021 budget August 24<sup>th</sup>, 2020 to city council. More detailed budget information was presented to city council on September 14<sup>th</sup>, 2020, with the annual budget retreat occurring September 28<sup>th</sup>, 2020. The enclosed budget document reflects city council's input and direction.

# BUDGET MESSAGE

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## NATIONAL ECONOMY

The U.S. economy declined due to COVID-19, future progression of pandemic remains highly uncertain.

Gross Domestic Product (GDP) fell 5% in first quarter, this is projected to continue declining in second quarter.

Job growth declined while unemployment rose from a fifty year low to 14.7% nationally in April, this job growth is expected to continue declining.

Inflation is slowing due to lower energy prices.

Financial conditions have improved, partly from policy measures to support the economy and flow of credit.

More recently, economic activity has started to return in some foreign economies.

The COVID-19 outbreak is causing great economic hardship around the world.\*

\*Source: The United States Federal Reserve – Monetary Policy Report – June 12<sup>th</sup>, 2020

## THE COMMERCE CITY ECONOMY

Commerce City is not immune from national economic influences and trends. The Commerce City economy continued to expand across many indicators through the first half of 2020, while recovering from the pandemic shutdown. The unemployment rate was 4.4 percent in the first quarter of 2020, an increase of 0.6 percentage points from the prior year's level.

Consumer activity in Commerce City declined between the second quarters of 2019 and 2020. The Commerce City labor force is 29,551 people. Due to the financial impacts of COVID-19, unemployment in Commerce City increased to 4.4 percent. Although, wages increased by 5.2 percent compared to the fourth quarter of 2018. Home sales activity reported mixed trends between the first quarters of 2019 and 2020, with sales of single-family attached homes in Commerce City decreased 12.1 percent and sales of single-family detached homes increased 5.8 percent. The average sales price improved (1.9 percent) in the single-family attached and (10.1 percent in the single-family detached markets over-the-year. The residential units permitted in Commerce City rose 51% between the second quarters of 2019 and 2020, increasing from 174 to 222 permits.

Currently, consumer confidence remains low through the pandemic. There is a lot of uncertainty regarding the economic outlook which will most likely keep confidence low.<sup>1</sup>

## CHALLENGES AND THE YEAR AHEAD

Commerce City remains economically stable and is committed to sustainable fiscal planning. Yet residential growth continues to exert pressure on the city's budget due to the demand for additional services. The cost of payroll and benefits continues to rise to meet market 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 concerns and disparities as they arise.

Given the current and constantly evolving COVID-19 epidemic and associated unknown future revenue impacts, the city staff continues to monitor revenues closely on a monthly basis.

<sup>1</sup> City of Commerce City, "Economic Activity Report" July 2020, <https://www.redefiningcommerce.com/data-reports/reports-publications>. Pages 1-9.

# BUDGET MESSAGE

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## COLORADO ECONOMY

The Colorado economy is expected to continue recovering from the pandemic recession.

State revenue is anticipated to decline through FY 2020-21 then increase in FY 2021-22.

The unemployment rate continues to improve, currently at 6.7% which remains above the pre-pandemic rate of 2.5%.

Retail sales have fully recovered and are currently at record highs.

Strong growth in consumer sales reflects economic recovery.

Tourism has partially recovered which demonstrates that tourists remain hesitant to travel.

Small businesses are still struggling, revenues are down 25% compared to the prior year.

Home sales are booming, single family home sales increased 18% in June and July.\*

\*Source: The Colorado Office of State Planning and Budgeting – Colorado Economic and Fiscal Outlook – September 18, 2020.

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

## 2021 ADOPTED BUDGET

Commerce City's budget document supports and sustains the current goals of City Council. The budget is balanced using minimal fund balances and provides for continued capital maintenance, the provision of critical services levels, and attracting and retaining a high quality workforce. This document serves as a policy tool for City Council, an operations guide for city staff, a financial plan for all city stakeholders, and a communications device for the public. Key information is presented through the use of data, graphs, and tables, making it easier for the reader to follow the relationships between data and interpret financial information.

The 2021 budget was prepared and balanced in conformance with the city charter and state budget laws. The total anticipated revenues from all sources in 2021 are approximately \$87 million. The City of Commerce City has a relatively diverse and conservative revenue structure. General revenues sources (excluding restricted impact fees) are projected to decrease 9 percent from estimated 2020 revenues. This decrease is driven primarily by expected losses due to the COVID-19 pandemic. The City has cash reserves within governmental funds of \$157,136,695, at the end of 2019 which includes the 3 percent TABOR emergency reserve and the City's self-imposed operating and safeguards reserve policy.

In closing, thank you for allowing us to serve the Commerce City Community. Every day, our dedicated employees are committed to the relentless pursuit of excellence. This document reflects our continued focus on organizational development. At the end of the day, excellence means that the City has consistency in programs and services, consistent expectations for employees, developed policies and systems and measurable results so improvement can occur. In 2021, we will continue to further align our services with Council goals based upon community expectations, achieving meaningful outcomes that advance our vision of a *Quality Community for a Lifetime*.

Sincerely,



Interim City Manager Roger Tinklenberg

CITY OF COMMERCE CITY

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# BUDGET RESOLUTION

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## RESOLUTION NO. 2020-27

### ADOPTING THE BUDGET FOR THE CITY OF COMMERCE CITY, COLORADO FOR THE YEAR 2021 AND PROVIDING FOR 2020 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, 2021 and ending December 31, 2021; and

WHEREAS, the budget as submitted and amended set forth the following estimated fiscal data for the year 2021:

I. Revenue and Fund Balance

Anticipated revenues from all sources	\$	109,050,290
Total	\$	<u>109,050,290</u>

II. Expenditure Requirements

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

A. General Fund	\$	76,916,708
B. CIPP Fund		16,846,038
C. Conservation Trust Fund		585,506
D. Police Donation Fund		34,170
E. Chemical Roundup Fund		25,000
F. Elected Officials Retirement Fund		48,960
G. Debt Service Fund		11,455,053
H. Water Right Acquisition Fund		1,156,352
I. Second Creek Drainage Basin Fund		185,091
J. Third Creek Drainage Fund		8,456
K. Buffalo Run Tributary Drainage		183,750
L. Impact Fee Fund		1,545,206
M. Commerce City Housing Authority		60,000
Total	\$	<u>109,050,290</u>

WHEREAS, the 2020 assessed valuation of taxable property for tax collection in the year 2021 in the City of Commerce City, as preliminarily certified by the County Assessor of Adams County, Colorado is the sum of \$1,153,054,920.

# BUDGET RESOLUTION

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NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Commerce City, Colorado, that the Budget for the City of Commerce City for the year 2021, a copy of which is incorporated herein by reference, be and hereby is adopted for the City of Commerce City for the year 2021, and the estimated budget expenditure requirement of \$109,050,290 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, 2021, to pay the current expenses and to provide a reasonable fund balance at the close of the fiscal year ending December 31, 2021.

BE IT FURTHER RESOLVED that a tax of 3.28 mills be levied upon each dollar of the assessed valuation of the taxable property in the City of Commerce City to be temporarily reduced by 0.08 for compliance with TABOR resulting in a tax of 3.20 for the purpose of raising the sum of \$3,691,068 (this differs slightly from the \$3,695,049 included in the budget, due to receiving the preliminary certification of valuation from Adams County in mid-October rather than in mid-August) 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, 2021, and ending December 31, 2021.

BE IT FURTHER RESOLVED that the ad valorem tax levy for the City of Commerce City, Colorado, for the fiscal year, commencing January 1, 2021, and ending December 31, 2021, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

General Fund Mill Levy	3.28
Temporary Mill Levy Rate Reduction	<0.08>
2020 General Fund Mill Levy	3.20

RESOLVED AND PASSED THIS 2<sup>nd</sup> DAY OF NOVEMBER, 2020.

CITY OF COMMERCE CITY, COLORADO

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

ATTEST:

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

# ORGANIZATION

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## CITY COUNCIL OF COMMERCE CITY

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Mayor Benjamin A. Huseman



Mayor Pro Tem Nicole Frank, Ward III



Councilmember Oscar Madera Ward I



Councilmember Jennifer Allen-Thomas, Ward II



Councilmember Susan Noble, Ward IV



Councilmember José Guardiola, At Large



Councilmember Craig Hurst, At Large



Councilmember Meghan Grimes, At Large



Councilmember Robyn Smith, At Large



# ORGANIZATION

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## CITY MANAGER AND LEADERSHIP TEAM

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Roger Tinklenberg	Interim City Manager
Cathy Blakeman	Interim Deputy City Manager
Clinton Nichols	Chief of Police
Sheryl Carstens	Director of Finance
Jason Rogers	Director of Community Development
Armando Guardiola	Director of Human Resources
Justin Bingham	Director of Information Technology
Carolyn Keith	Director of Parks, Recreation & Golf
Joe Wilson	Director of Public Works
Michelle Claymore	Economic Development Director
Dylan Gibson	City Clerk
Robert Sheesley	City Attorney



# ORGANIZATION

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## CITY COUNCIL GOALS

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

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



# ORGANIZATION

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## COMMERCE CITY VISION, MISSION, AND VALUES

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### VISION

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

### MISSION

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

### VALUES

#### **Integrity**

We demonstrate integrity by:

- 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:

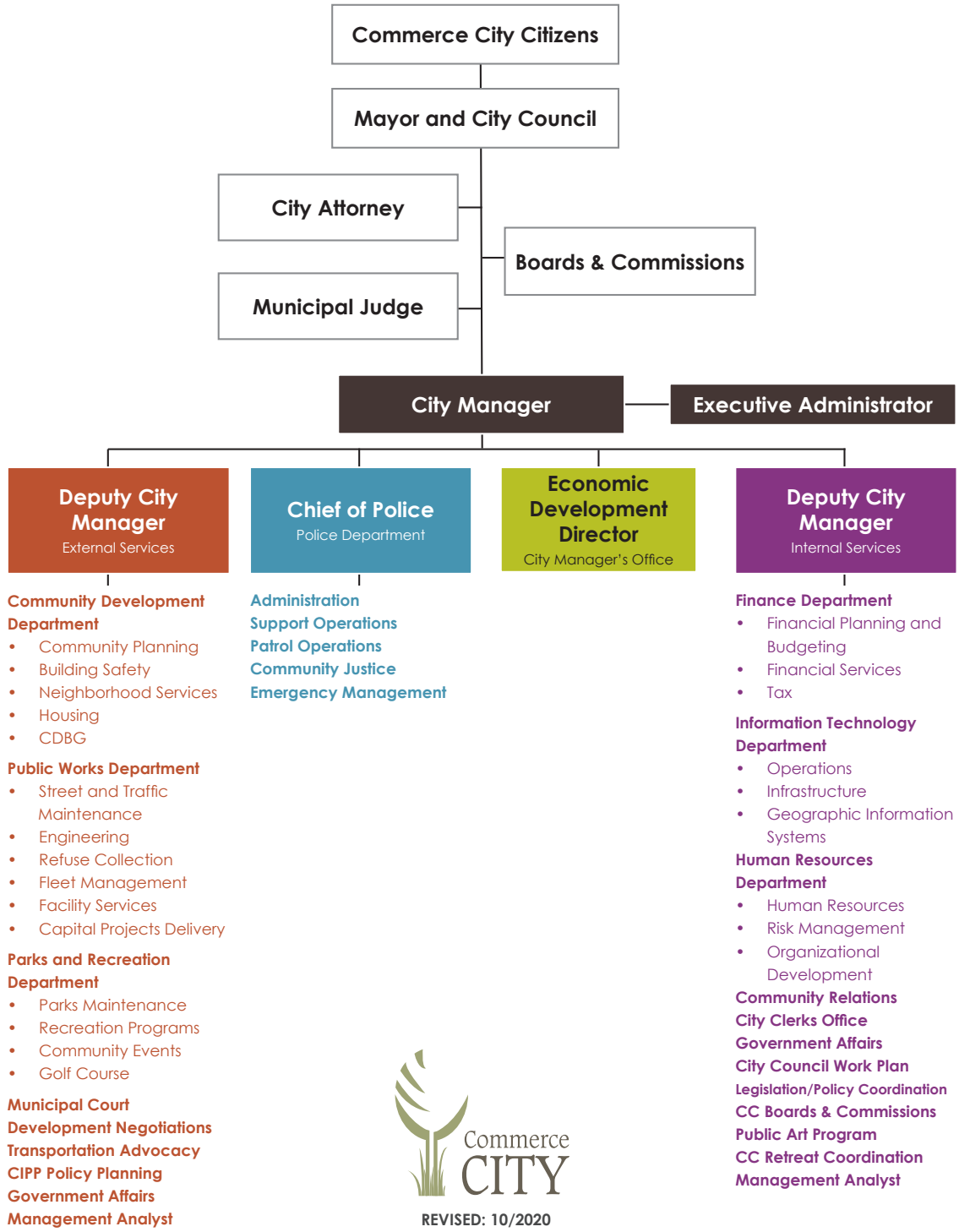
- Being accountable to the community, the organization and ourselves.
- Going beyond what's expected.
- Creating customer success.



# ORGANIZATION

## CITY ORGANIZATIONAL CHART

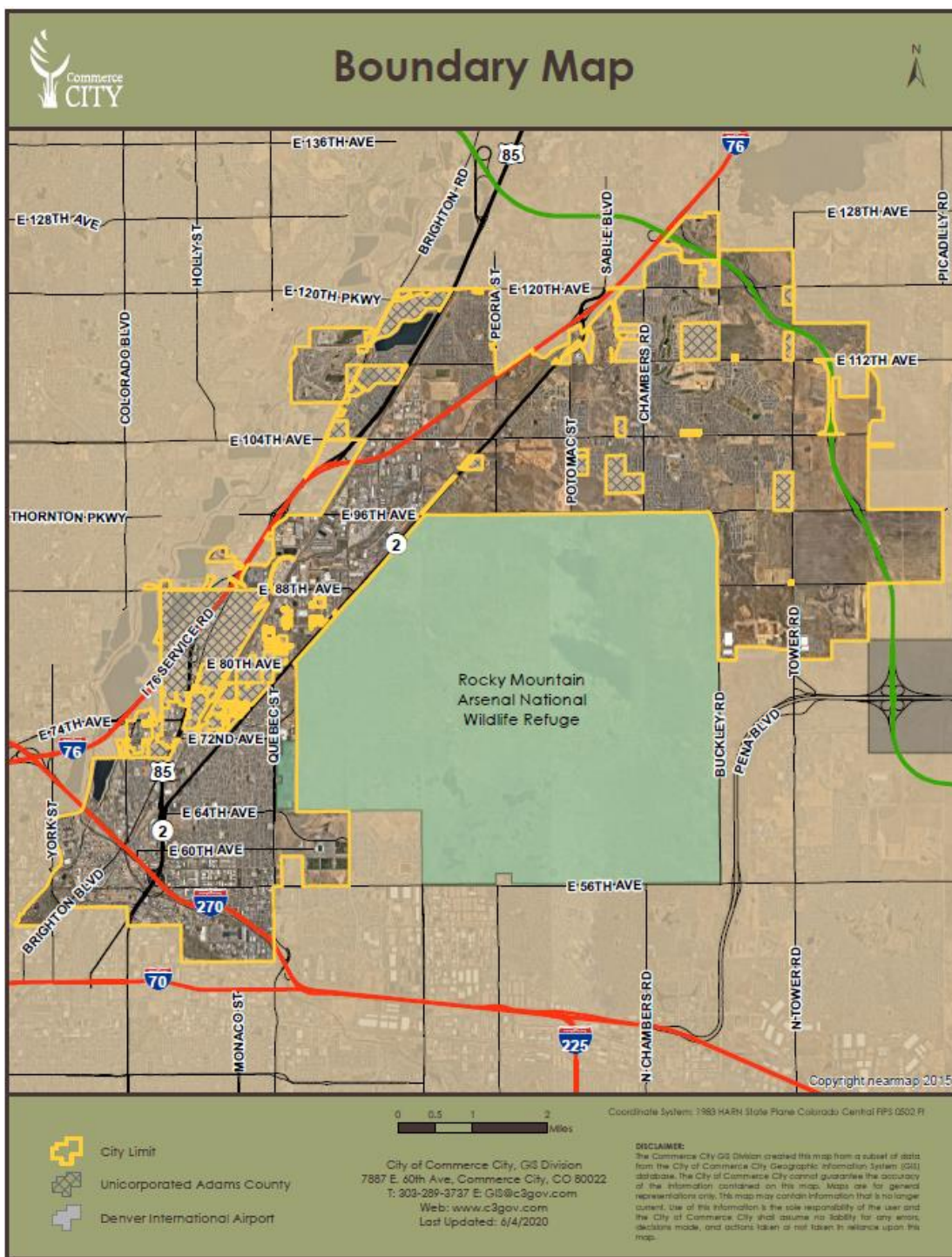
### ORGANIZATIONAL CHART



# ORGANIZATION

## ABOUT COMMERCE CITY

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



# ORGANIZATION

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## FAST FACTS

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(Commerce City's Economic Profile 2020: Redefining Commerce)

- Incorporated: 1952 as Commerce Town, renamed in 1962
- Square Miles: 35.54<sup>1</sup>
- Current Population: 58,449<sup>2</sup>
- Projected Population at 2035: 78,655
- Median Age of Residents: 30.7<sup>3</sup>
- Labor Force: 29,551<sup>4</sup>
- Households: 15,250<sup>5</sup>
- Student Enrollment (K-12): 13,666<sup>6</sup>
- No. of Jobs: 32,126<sup>7</sup>
- Average Wage: \$57,668<sup>8</sup>
- No. of Companies: 1,460<sup>9</sup>
- Median Household Income: \$71,621<sup>10</sup>
- Labor Force Growth Rate: 1.7%<sup>11</sup>
- Over 1,400 companies call Commerce City home, ranging from international and national headquarters to small businesses and entrepreneurs
- 47.4% of the City's population is comprised of individuals with Hispanic descent; nearly half of which are monolingual Spanish-speakers



### Commerce City Area Attractions:

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



Sources: <sup>1</sup>Commerce City Public Works Department; <sup>2,10</sup> U.S. Census Bureau, Quick Facts; <sup>3</sup> U.S. Census Bureau, Fact Finder; <sup>4,7,9,11</sup> Colorado Department of Labor and Employment; <sup>5</sup> Denver Regional Council of Governments; <sup>6</sup> Adams 14 and 27J School Districts; <sup>8</sup> Colorado Department of Labor and Employment, Quarterly Census of Employment and Wages, 2Q 2019.

# ORGANIZATION

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## CITY OF COMMERCE CITY

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# BUDGET GUIDE

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

## ELEMENTS OF THE BUDGET DOCUMENT

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The budget document includes the following key elements:

### **1. Budget Message**

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

### **2. Organizational Goals**

The organizational goals include the City Council vision, mission statement, and organizational values. These goals are identified in and implemented through the City work plan.

### **3. Budget Guide**

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

### **4. Financial Summaries**

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

### **5. Departmental Operating Budgets**

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

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

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



# BUDGET GUIDE

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- Personnel Services represents permanent full-time and part-time salary costs, overtime, and benefits.
- Materials and Supplies represents items purchased for repair and maintenance, operational activities such as books, uniforms, recreation supplies, and office supplies.
- Services and Charges represents consulting and other professional services, contract repair and maintenance, utility charges, training and memberships, equipment rentals, insurance, employment services, and allocation charges to user departments.
- Capital Outlay represents expenditures for tangible fixed assets including land, buildings, furniture, equipment, and city vehicles.

## 6. Enterprise Fund and Other Funds

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

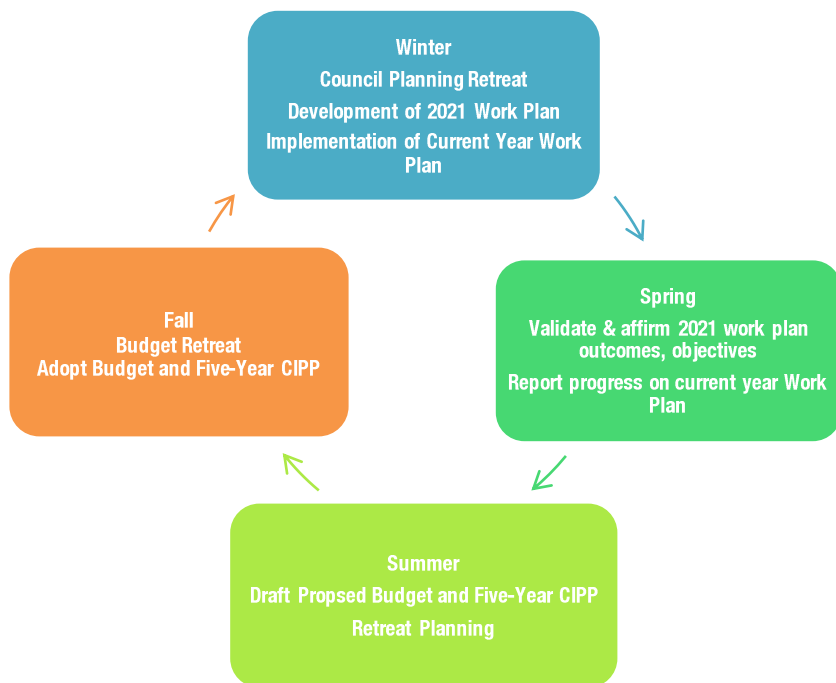
## 7. Capital Project Funds

The Capital Project Funds section details capital projects for 2021-2025. The City Council approves funding of capital improvements on a total project basis. The project may expend the funds over multiple years.

# BUDGET PROCESS

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



# BUDGET GUIDE

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proposed expenditures to projected revenues with the objective of balancing the budget. In September, the City Manager and department directors meet with City Council for the annual budget retreat to finalize the annual budget.

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

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

## BASE BUDGETING

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

For the 2021 budget cycle, the City continued this base budgeting approach. Following the analysis done in 2019, the City set base levels for all city operations. New spending had to be requested and justified by Departments through enhancement requests, which were reviewed and approved or denied by city leadership and City Council. This process has created efficiencies in the City's budget and has allowed for productive conversations about the budget process going forward.

## BUDGET HEARING

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

## BUDGET ADOPTION

The Council shall adopt the budget by resolution at least five (5) working days before the final day established by law for the certification of the ensuing year's tax levy to the county. Provided, however, that notwithstanding the provisions in the city charter, passage of this resolution shall require the affirmative vote of a majority of the entire council in

# BUDGET GUIDE

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office at the time the vote is taken. If the Council fails to adopt the budget by said date, the amounts appropriated for each city fund for the current fiscal year shall be deemed appropriated for each city fund for the ensuing fiscal year.

## BUDGET AMENDMENTS

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

## CITY ANNUAL WORK PLAN

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

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

# BUDGET GUIDE

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## BUDGET CALENDAR

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DATE	ACTIVITY
Wednesday, January 1st	Start of the Fiscal Year
Friday, January 24th & Saturday January 25th	Council Planning Retreat/Pre-Planning Capital Improvement and Preservation Plan (CIPP) Meeting
<b>Friday, March 6th</b>	<b>2021 CIPP Requests Must be Entered in CIPP Sharepoint</b>
<b>Monday, March 9th</b>	<b>CIPP Sharepoint Report Generated</b>
<b>Friday, March 13th</b>	<b>2021 Proposed Targets in Alignment with Council Goals Due (Departments)</b>
<b>Tuesday, March 17th</b>	<b>City Manager's Office (CMO) Approval of Proposed Targets</b>
Wednesday, March 18th	Budget planning meeting - City Manager (CM), Deputy City Manager (DCM), & Finance
<b>Monday, March 23rd</b>	<b>Present Proposed Targets in Alignment with Council Goals to City Council</b>
<b>Friday, April 3rd</b>	<b>2021 Strategies and Performance Indicators Developed for Targets</b>
Tuesday, April 14th	Leadership Team - Discuss Budget Expectations
<b>Thursday, April 16th</b>	<b>CIPP Project Rating Deadline</b>
<b>Friday, April 17th</b>	<b>Initial City Manager Approval of 2021 Draft Work Plan</b>
<b>Monday, April 20th</b>	<b>Present Draft 2021 Work Plan to City Council</b>
Tuesday, May 12th	<b>SharePoint Accepting Budget Requests</b> Budget Analysts Virtual Meetings with Departments as Needed
<b>Wednesday, May 13th</b>	<b>Executive Team Review of CIPP Projects</b>
<b>Monday, June 2nd</b>	<b>SharePoint System Closes/All Funding Requests Due to Finance</b> <b>Revisions to 2021 Work Plan Due to City Council</b>
<b>Monday, June 15th</b>	<b>Funding Requests Updated/Request Books Built</b> <b>CIPP Revenue Projection Review - DCM &amp; Finance</b> <b>Revenue Projections and Budgets sent to Departments</b>

# BUDGET GUIDE

DATE	ACTIVITY
Tuesday June 30th	Deadline for Departments to submit their changes to revenue projections
<b>Friday, July 24th</b>	<b>Retreat - Department Budget Presentations with CM, DCM, &amp; Finance</b>
Thursday, July 30th - Friday, August 7th	Departments prepare and submit information to Finance for preparation of Council's budget book
Friday, August 7th	CM's recommendations entered into second draft of preliminary budget
Monday, August 10th	Finance sends notice regarding Organization Chart updates to Departments Finance sends Department Descriptions/Core Business Services to Departments
Thursday August 13th	<b>Departments prepare and submit PowerPoint Presentations to CM/DCM PowerPoint Slides for Council Session due to Finance (Forwarded to CM/DCM)</b>
Monday, August 24th	Council - Preliminary Budget Session - Overview, Revenue & CIPP discussion CM recommendation regarding department requests Department Director Presentations
Monday, August 31st	HR completes compensation survey and final insurance bids
Friday, September 11th	CM/DCM & Finance planning of Council's budget retreat
<b>Friday, September 18th</b>	<b>Departments prepare and submit PowerPoint Presentations to CM/DCM</b> CM/DCM returns City Manager's budget message, revenue, expenditure, and compensation overview to Finance <b>Deadline to submit Organizational Chart and Department Descriptions to Finance</b>
Monday, September 28th	City Council - Budget Retreat (4pm - 8pm)
<b>Friday, October 2nd</b>	<b>Final Day to Input Changes into New World</b>
Friday, October 9th	<b>Deadline for completion of the final proposed budget</b>
Monday, October 12th	Public Notice of proposed budget published (must be published at least five days prior to the Public Hearing)
Monday, October 19th	City Council, URA, and GID Board open Public Hearing on proposed budget (Public Hearings remain open until November 2nd)

# BUDGET GUIDE

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DATE	ACTIVITY
Monday, November 2nd	City Council, URA, and GID Board close public hearings, adopt and appropriate budget, and certify Mill Levies
Wednesday, December 30th	Final Adopted budget is posted to New World
Thursday, December 31st	End of Fiscal Year

**\*Indicates a Critical Deadline from Finance**

**\*Indicates a Critical Work Plan Deadline**

**\*Indicates a Critical CIPP Deadline**

## CITY OF COMMERCE CITY

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# 2021 FINANCIAL SUMMARY

## SUMMARY OF GENERAL FUND FINANCIALS

<b>FINANCIAL SOURCES</b>	<b>2021 BUDGET</b>	
General Fund Revenue	\$	70,949,692
2k General Fund Revenue	\$	15,850,022
<b>Transfers From</b>		
General Fund Fund Balance	\$	1,979,020
2K Fund Balance	\$	7,350,000
2K Allocation	\$	1,069,092
Water Acquisition Fund	\$	530,831
<b>Total</b>	<b>\$</b>	<b>97,728,657</b>
<b>FINANCIAL USES</b>		
<b>Primary Government</b>		
Administration	\$	5,953,834
Human Resources	\$	1,205,573
Finance	\$	12,376,922
Community Development	\$	4,644,347
Public Safety	\$	21,241,183
Public Works	\$	15,503,990
Parks, Recreation & Golf	\$	13,645,870
2K Allocations Long Term Capital (20%)	\$	115,680
2K Allocations Administrative (15%)	\$	953,412
Debt Service (2017A & 2017B)	\$	2,344,989
<b>Transfers To</b>		
Commerce City Housing Authority	\$	60,000
Elected Officials Retirement Fund	\$	48,960
CIPP Indirect allocation Long term Capital (20%)	\$	115,680
CIPP- Road and Bridge Fund Balance	\$	296,647
CIPP- HUTF Fund Balance	\$	964,611
CIPP Fund -IT TIIP	\$	225,000
CIPP - 2K Fund Balance	\$	7,350,000
URA Fund-Derby Catalyst	\$	83,000
Debt Service Fund - 2015	\$	2,949,111
Debt Service Fund - 2K-2014	\$	4,533,018
Debt Service Fund - 2K-2016	\$	3,116,830
<b>Total</b>	<b>\$</b>	<b>97,728,657</b>



# 2021 FINANCIAL SUMMARY

## SUMMARY OF CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

FINANCIAL SOURCES	2021 BUDGET	
Transportation Tax	\$	1,636,780
Fund Balance Transportation Tax	\$	469,643
Adams County Open Space Tax	\$	608,832
HUTF	\$	1,721,056
Road and Bridge	\$	607,403
Cable Subscriber Fee (PEG)	\$	42,231
<b>Transfers From</b>		
Fund Balance -2K	\$	7,350,000
General Fund- Road and Bridge	\$	296,647
General Fund- HUTF	\$	964,611
General Fund IT TIIP	\$	225,000
Solid Waste Fund	\$	1,096,106
Fund Balance -Solid Waste	\$	494,574
Conservation Fund	\$	259,875
Parks Impact Fee	\$	248,850
URA	\$	525,000
BRT Drainage	\$	183,750
Genral Fund Indirect Allocation 15%	\$	115,680
<b>Total</b>	\$	<b>16,846,038</b>

FINANCIAL USES	2021 BUDGET	
<b>Approved Projects</b>		
88th Avenue Widening	\$	4,000,000
104th DRCOG Local Match	\$	100,000
112th Widening-Chambers to Parkside	\$	1,647,051
120th Ave Widening	\$	1,800,000
PRG Preservation	\$	661,000
Bridge Maintenance Program	\$	166,184
Buffalo Run Back 9 Fencing	\$	71,000
Buffalo Run Drainage Study	\$	175,000
Buffalo Run Golf Course Irrigation	\$	140,000
Derby Area Lighting Improvements	\$	200,000
Derby Improvements	\$	300,000
Concrete Flatwork (PW)	\$	165,000
Long Lane Striping	\$	150,000
Pavement Management 2021	\$	2,000,000

# 2021 FINANCIAL SUMMARY

## CONTINUED-SUMMARY OF CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

Railroad Crossing Reconstruction	\$	250,000
Rosemary Street Widening (ROW acq. & early work)	\$	2,000,000
Sidewalk Connectivity (PW)	\$	96,000
Street Reconstruction	\$	500,000
Traffic Signal	\$	600,000
Traffic Signal Maintenance	\$	100,000
IT TIPP	\$	225,000
<b>Total</b>	<b>\$</b>	<b>15,346,235</b>
<b>Transfers To</b>		
Fund Balance - OpenSpace	\$	201,957
Fund Balance - CIPP Cable Subscriber Fee (PEG)	\$	42,231
Fund Balance - CIPP Fund Balance	\$	115,680
Fund Balance - HUTF	\$	383,874
Fund Balance - CIPP Contingency	\$	756,061
<b>Total</b>	<b>\$</b>	<b>16,846,038</b>



# 2021 FINANCIAL SUMMARY

## SUMMARY OF FINANCIAL SOURCES AND FINANCIAL USES BY FUND

### SOLID WASTE MANAGEMENT FUND

<b>FINANCIAL SOURCES</b>	<b>2021 BUDGET</b>
Revenues	\$ 1,096,106
Transfer from	
Fund Balance - Solid Waste	\$ 494,574
<b>Total</b>	<b>\$ 1,590,680</b>
<b>FINANCIAL USES</b>	
Transfers To	
CIPP Fund	\$ 1,590,680
<b>Total</b>	<b>\$ 1,590,680</b>

### POLICE DONATION FUND

<b>FINANCIAL SOURCES</b>	<b>2021 BUDGET</b>
Donations	\$ 34,170
<b>Total</b>	<b>\$ 34,170</b>
<b>FINANCIAL USES</b>	
Police Donation Expense	\$ 34,170
<b>Total</b>	<b>\$ 34,170</b>

### CONSERVATION TRUST FUND

<b>FINANCIAL SOURCES</b>	<b>2021 BUDGET</b>
Revenues	\$ 585,506
<b>Total</b>	<b>\$ 585,506</b>
<b>FINANCIAL USES</b>	
Transfers To	
CIPP Fund	\$ 259,875
Fund Balance	\$ 325,631
<b>Total</b>	<b>\$ 585,506</b>

### HOUSING AUTHORITY FUND

<b>FINANCIAL SOURCES</b>	<b>2021 BUDGET</b>
Transfer from	
General Fund	\$ 60,000
<b>Total</b>	<b>\$ 60,000</b>
<b>FINANCIAL USES</b>	
Housing Administration	\$ 60,000
<b>Total</b>	<b>\$ 60,000</b>

# 2021 FINANCIAL SUMMARY

## CHEMICAL ROUNDUP FUND

<b>FINANCIAL SOURCES</b>	<b>2021 BUDGET</b>	
Revenues	\$	25,000
Total	\$	25,000
<b>FINANCIAL USES</b>		
Chemical Roundup Expense	\$	25,000
Total	\$	25,000

## ELECTED OFFICIALS RETIREMENT FUND

<b>FINANCIAL SOURCES</b>	<b>2021 BUDGET</b>	
Transfers From General Fund	\$	48,960
Total	\$	48,960
<b>FINANCIAL USES</b>		
City Council Retirement Fund	\$	48,960
Total	\$	48,960

## DEBT SERVICE FUND

<b>FINANCIAL SOURCES</b>	<b>2021 BUDGET</b>	
KSS Reimbursement	\$	399,394
Transfers From General Fund Urban Renewal Authority	\$	10,598,959
Total	\$	11,455,053
<b>FINANCIAL USES</b>		
Bond Issue Principal - Series 2015	\$	1,960,000
Bond Issue Interest - Series 2015	\$	1,844,875
Bond Issue Fee - Series 2015	\$	330
Bond Issue Principal - 2K-Series 2014	\$	1,560,000
Bond Issue Interest - 2K-Series 2014	\$	2,972,688
Bond Issue Fee - Series 2014	\$	330
Bond Issue Principal - 2K-Series 2016	\$	450,000
Bond Issue Interest - 2K-Series 2016	\$	2,666,500
Bond Issue Fee - Series 2016	\$	330
Total	\$	11,455,053

# 2021 FINANCIAL SUMMARY

## WATER RIGHTS ACQUISITION FUND

FINANCIAL SOURCES	2021 BUDGET	
Water Acquisition Fee	\$	1,145,352
Earnings on Investments	\$	11,000
Total	\$	1,156,352
FINANCIAL USES		
Project Expense	\$	625,521
Transfer to General Fund	\$	530,831
Total	\$	1,156,352

## SECOND CREEK DRAINAGE BASIN FUND

FINANCIAL SOURCES	2021 BUDGET	
Impact Fee - Second Creek Drainage Basin	\$	185,091
Total	\$	185,091
FINANCIAL USES		
Restricted Impact - Second Creek Drainage Basin	\$	185,091
Total	\$	185,091

## THIRD CREEK DRAINAGE BASIN FUND

FINANCIAL SOURCES	2021 BUDGET	
Impact Fee - Third Creek Drainage Basin	\$	8,456
Total	\$	8,456
FINANCIAL USES		
Restricted Impact - Third Creek Drainage Basin	\$	8,456
Total	\$	8,456

## BUFFALO RUN TRIBUTARY DRAINAGE DISTRICT FUND

FINANCIAL SOURCES	2021 BUDGET	
Revenues	\$	69,573
Transfer from Fund Balance - BRT Drainage	\$	114,177
Total	\$	183,750
FINANCIAL USES		
Transfers To CIPP Fund	\$	183,750
Total	\$	183,750

# 2021 FINANCIAL SUMMARY

## IMPACT FEES FUND

FINANCIAL SOURCES	2021 BUDGET
Impact Fees - parks/open space	\$ 651,351
Impact Fees - transportation	\$ 805,681
Impact Fees - drainage	\$ 84,924
Impact Fees - landscape	\$ 3,250
Fund Balance - BRT Drainage	\$ 1,545,206
FINANCIAL USES	
Transfers To	
CIPP Fund	\$ 248,850
Restricted Impact - parks/open space	\$ 402,501
Restricted Impact - transportation	\$ 805,681
Restricted Impact - drainage	\$ 84,924
Restricted Impact - landscape	\$ 3,250
Total	\$ 1,545,206

## INFORMATION TECHNOLOGY FUND

FINANCIAL SOURCES	2021 BUDGET
Revenue	\$5,200,829
Transfers From	
Retained Earnings	\$293,736
Total	\$5,494,565
FINANCIAL USES	
Administration	\$2,580,165
Capital outlay	\$2,914,400
Total	\$5,494,565

## FACILITY SERVICES FUND

FINANCIAL SOURCES	2021 BUDGET
Revenue	\$2,793,451
Transfers From	
Retained Earnings	\$157,024
Total	\$2,950,475
FINANCIAL USES	
Administration	\$2,747,975
Capital outlay	\$202,500
Total	\$2,950,475

# 2021 FINANCIAL SUMMARY

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## FLEET MANAGEMENT

<b>FINANCIAL SOURCES</b>	<b>2021 BUDGET</b>
Revenue	\$4,094,926
Transfers From	
Retained Earnings	\$2,191,701
<b>Total</b>	<b>\$6,286,627</b>
<b>FINANCIAL USES</b>	
Administration	\$4,735,614
Capital outlay	\$1,551,013
<b>Total</b>	<b>\$6,286,627</b>

# 2021 FINANCIAL SUMMARY

## REVENUE SUMMARY

	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>To 9/30</u>	<u>2021 Budget</u>
<b>Taxes</b>				
General property tax	\$ 3,082,564	\$ 3,694,974	\$ 3,437,764	\$ 3,695,049
Specific ownership tax	250,064	255,147	167,231	251,852
Vehicle transfer tax	-	-	-	-
Franchise fees	3,206,753	3,102,678	1,998,218	3,037,635
Accommodation fees	11,841	18,485	5,703	14,383
Sales and use tax	54,913,067	53,768,363	37,505,095	51,434,481
Sales and use tax - 1%	15,681,548	15,767,044	9,243,808	14,492,900
Retail Excess	1,120,925	884,595	1,087,841	993,874
<b>Total Taxes</b>	<b>78,266,763</b>	<b>77,491,286</b>	<b>53,445,660</b>	<b>73,920,174</b>
<b>Licenses and Permits</b>				
Liquor licenses	54,150	58,178	37,955	51,284
Occupation licenses	23,410	16,322	11,960	18,081
Contractors' licenses	154,621	102,305	48,315	108,893
Building permits	2,065,852	2,216,333	1,998,802	2,104,220
Excavating permits	760,969	710,000	742,974	1,036,271
Marijuana fees	239,100	324,092	194,300	293,117
Other	1,150	1,000	545	1,200
<b>Total Licenses and Permits</b>	<b>3,299,253</b>	<b>3,428,230</b>	<b>3,034,851</b>	<b>3,613,066</b>
<b>Intergovernmental</b>				
Road and bridge tax	597,997	578,881	699,962	-
Cigarette tax	101,588	107,930	59,043	104,835
Highway users tax	2,246,146	2,134,738	1,126,691	-
Motor vehicle registration tax	220,640	223,026	137,220	213,528
<b>Total Intergovernmental</b>	<b>3,166,371</b>	<b>3,044,575</b>	<b>2,022,916</b>	<b>318,363</b>
<b>Charges for Services</b>				
Zoning	166,968	94,339	84,237	179,179
Plan check fees	557,905	638,192	465,558	575,137
Docket fees	119,854	104,139	67,652	103,623
Court surcharge fees	272,457	226,660	146,934	232,497
Fuel surcharge	99,426	77,498	59,322	85,448
Housing Authority revenue	79,401	84,458	13,351	52,640
Special duty assignment	430,270	384,326	126,418	389,783
Employee activity committee	3,177	5,569	-	4,531
Weed removal fee	281,940	173,061	160,421	179,100
Passports	66,135	58,952	13,710	52,557
Reimbursement by others	1,371,366	1,214,133	1,090,617	-
NMTF Reimbursement	69,005	57,227	37,489	-
Reimbursement - school district	184,000	157,270	54,864	-
Recreational activity fees	2,243,999	2,171,925	624,129	1,813,776
Outdoor pool - 2K	307,995	321,301	-	302,635
Golf Course fees	3,174,443	3,274,715	1,913,386	2,433,536
Other	154,373	94,206	33,990	41,176
<b>Total Charges for Services</b>	<b>9,582,716</b>	<b>9,137,971</b>	<b>4,892,077</b>	<b>6,445,618</b>

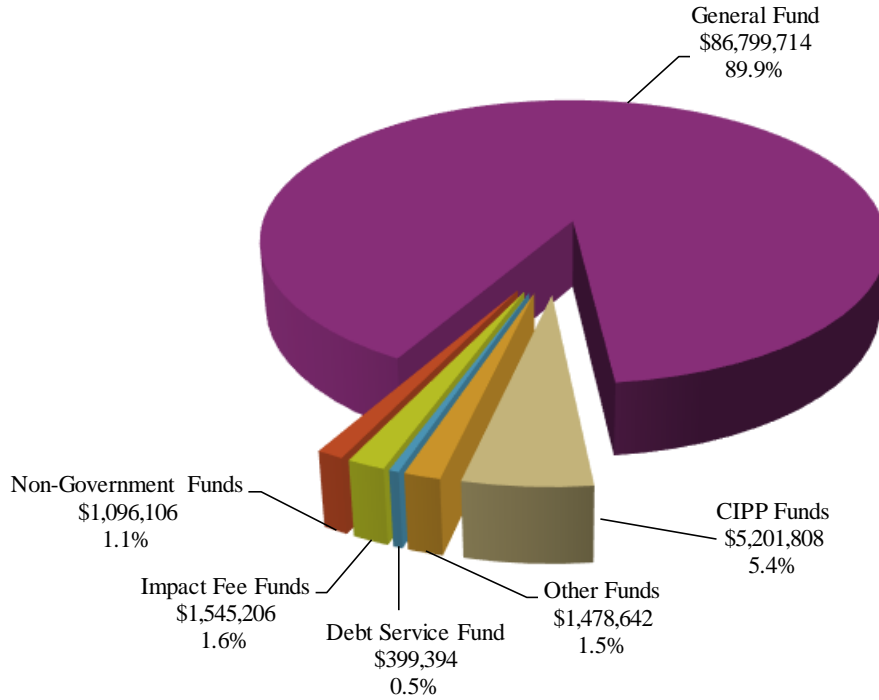


# 2021 FINANCIAL SUMMARY

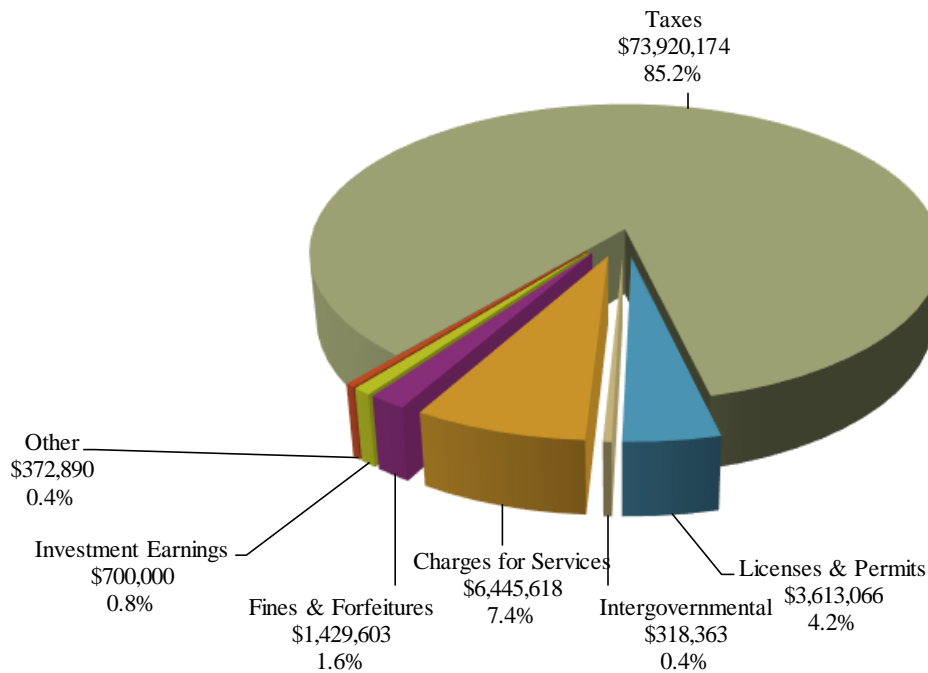
	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>To 8/10</u>	<u>2021 Budget</u>
<b>Fines and Forfeitures</b>				
Municipal court	952,167	775,416	508,084	756,849
DUI fees	25,148	31,922	17,178	29,417
Bond fees	3,445	3,691	630	3,681
Photo red light enforcement	636,027	695,916	401,239	639,656
Other	123	-	150	-
<b>Total Fines and Forfeitures</b>	<b>1,616,910</b>	<b>1,506,945</b>	<b>927,281</b>	<b>1,429,603</b>
<b>Miscellaneous</b>				
Investment earnings	2,749,788	707,707	1,276,611	700,000
Unclassified revenue	515,497	395,073	233,314	372,890
Loan interest	160	-	199	-
Other	31,209	8,264	2,230,546	-
<b>Total Miscellaneous</b>	<b>3,296,654</b>	<b>1,111,044</b>	<b>3,740,671</b>	<b>1,072,890</b>
<b>Total General Revenues</b>	<b>99,228,667</b>	<b>95,720,051</b>	<b>68,063,457</b>	<b>86,799,714</b>
<b>Other Funds</b>				
Adams County Open Space Tax	594,469	604,000	343,284	608,832
Highway User Tax	-	-	-	1,721,056
Road and Bridge Tax	-	-	-	607,403
Conservation Trust Fund	632,120	575,000	452,483	585,506
Transportation tax	1,728,044	1,414,944	1,120,656	1,636,780
Police Donation Fund	4,541	9,000	84	34,170
KSS debt reimbursement	558,341	549,798	254,761	399,394
Cable subscriber fees (Peg)	43,461	41,000	21,158	42,231
Chemical Round Up Fund	34,441	25,000	5,588	25,000
Impact Fee Fund - parks/open space	798,575	695,947	653,180	651,351
Impact Fee Fund - transportation	1,199,016	750,000	1,544,860	805,681
Impact Fee Fund - drainage	104,053	84,250	175,990	84,924
Impact Fee Fund - landscape	6,112	2,500	4,445	3,250
Water Rights Acquisition Fund	1,226,692	709,428	1,268,304	1,156,352
Second Creek Drainage Basin Fund	263,198	110,000	279,480	185,091
Buffalo Run Tributary Drainage Basin Fund	93,930	64,500	103,230	69,573
Third Creek Drainage Basin Fund	10,928	3,250	14,066	8,456
<b>Total Other Funds</b>	<b>7,297,921</b>	<b>5,638,617</b>	<b>6,241,570</b>	<b>8,625,050</b>
<b>Total Governmental Funds</b>	<b>106,526,588</b>	<b>101,358,668</b>	<b>74,305,026</b>	<b>95,424,764</b>
<b>Enterprise Funds</b>				
Solid Waste Management Fund	1,320,053	986,750	589,525	1,096,106
<b>Total Enterprise Funds</b>	<b>1,320,053</b>	<b>986,750</b>	<b>589,525</b>	<b>1,096,106</b>
<b>Total Government and Enterprise Funds</b>	<b>\$ 107,846,642</b>	<b>\$ 102,345,418</b>	<b>\$ 74,894,552</b>	<b>\$ 96,520,870</b>

# 2021 FINANCIAL SUMMARY

## REVENUE SUMMARY 2021

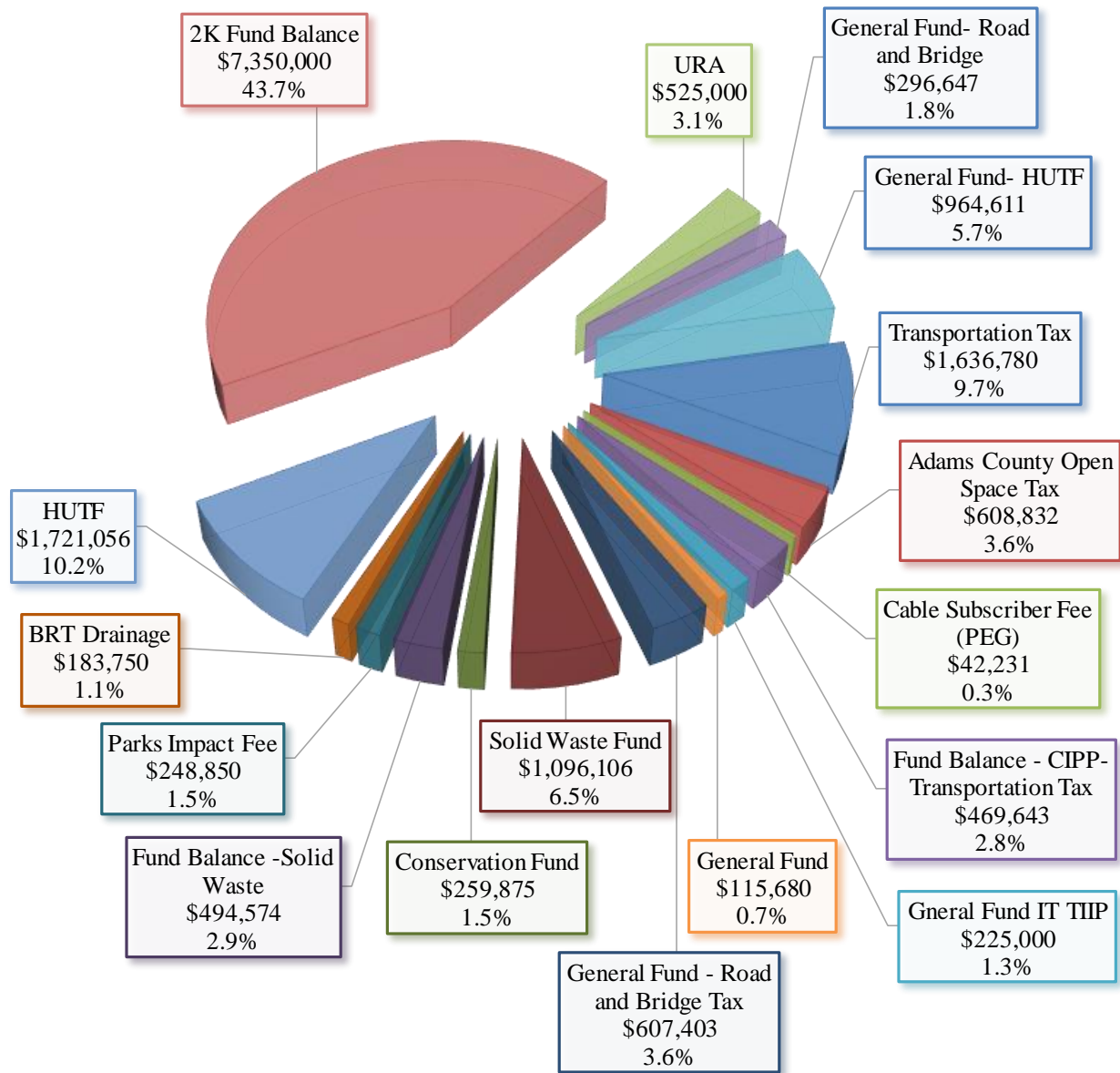


## SUMMARY OF FINANCIAL SOURCES – GENERAL FUND 2021



# 2021 FINANCIAL SUMMARY

## SUMMARY OF FINANCIAL SOURCES CIPP FUND 2021



# 2021 FINANCIAL SUMMARY

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## 2021 REVENUE OVERVIEW

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The City strives to maintain a strong, diverse revenue base recognizing that becoming too dependent upon any individual revenue source would make the City's revenues more vulnerable to economic cycles. 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 2021 general revenues (excluding restricted impact fees) are projected to decrease 7% to \$97,728,660 from estimated 2020 revenues of \$105,406,375. This decrease is driven primarily by updated projections that account for the COVID-19 pandemic's effect on revenues. 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<sup>st</sup>, 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 28<sup>th</sup> and the second half-payment is due by June 15<sup>th</sup>; or full payment is due by April 30<sup>th</sup>. The City of Commerce City's property tax mill levy is 3.28 mills. For fiscal year 2021 property tax revenue is projected to be \$3,690,797 based on an estimated assessed valuation of \$1,125,242,900. This is the same as 2020. Due to the COVID-19 pandemic Adams County did not get 2021 valuations until after the budget was completed.

### 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 2021 are projected to decrease 5% over 2020 budgeted revenues to \$65,927,381. A large transfer of \$10,598,959 goes to the Debt Service Fund for Sales Tax Bond issues. Small amounts are transferred from the General Fund, to the Housing Authority and Elected Officials Retirement Fund. Sales and Use Tax revenues provide the largest single source of revenue for the City.

### Highway User's Tax

The Highway User's Tax (HUT) is a State tax shared back with local governments. HUT revenues are based on a variety of formulas that include revenues based on motor fuel taxes, driver's licenses and motor vehicle registration fees. The HUT is distributed monthly among the state, counties and municipalities through a formula based on the number of vehicles registered and the miles of streets in each municipality relative to the same data in other municipalities. These funds may be expended on new construction, safety, reconstruction, improvements, repairs and maintenance, and capacity improvements. HUT will decrease to \$1,721,056 in the 2021 budget. This estimate came from Adams County. For the first time in 2021 HUT will be deposited directly into the Capital Projects Fund.

### 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 2021 budget are projected at \$2,104,220; reflecting a projected decrease of 5% from the 2020 budget to bring it more in line with current construction activity.

# 2021 FINANCIAL SUMMARY

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## **Other Permit and Construction Fees**

The City assesses other fees with respect to new residential and commercial construction. The 2021 budget includes Plan Check Fees of \$575,137 which is a 10% decrease from the 2020 annual budget.

## **Franchise Fees**

The City currently has a nonexclusive franchise agreement with Xcel Energy for the right to furnish, sell and distribute gas and electricity to residents and businesses within the community. The agreement provides Xcel Energy with access to public property to provide gas and electric services. In consideration for this franchise, Xcel Energy pays the City of Commerce City a sum equal to 3% of all revenues received from the sale of gas and electricity. In addition, the City receives franchise fees from the cable TV provider set at 5% of gross revenues and from United Power equal to 3% of their electricity revenues. The franchise fees are estimated to be \$3,037,635 in the 2021 budget which is a 2% decrease from 2020.

## **Municipal Court Fees**

Municipal Court Fees consist primarily of fines and forfeitures assessed against parties found guilty of any municipal offense through the court system. This revenue also includes charges for services such as docket fees, court surcharge fees and fuel surcharge. Estimated total revenues for the 2021 budget are \$756,849 reflecting a projected decrease of 2% from the 2020 budget.

## **Excavating Permits**

Excavation Permit Fee revenues are received from various contractors performing excavation activities within the City's various right-of-ways. The 2021 budget increased to \$1,036,271. This amount is due to the current level in construction activity which has not slowed down during the current pandemic.

## **Motor Vehicle Registration Fees**

Motor Vehicle Registration Fees are state imposed on the registration of a vehicle. Fees are primarily based on the weight of the vehicle and the age of the vehicle. The revenues received by a county, city or municipality are actual fees collected for the month based on the number and type of vehicles registered. The City anticipates a small increase to \$231,528 in Motor Vehicle Fees for 2021.

## **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 decrease to \$1,813,776 (16%) due to concerns about restriction of use because of the COVID-19 pandemic.

## **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 decrease slightly from prior year budget to \$302,635. This estimate assumes full opening of the pool in 2021.

# 2021 FINANCIAL SUMMARY

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## **Golf Course Fees**

The City of Commerce City owns and operates an award winning 18-hole golf course. A variety of golf programs and activities are offered through the golf course. Golf Course fee revenues are estimated for 2020 at \$2,433,536. The Golf Course will decrease 26% over prior year estimate as the COVID-19 pandemic has had an effect on use.

## **Conservation Trust Fund**

The Conservation Trust Fund is primarily funded with the State lottery proceeds. Municipal lottery proceeds are based on the most current population estimates prepared by the Division of Local Government. Funds can only be used for the acquisition, development and maintenance of parks, or for capital improvements to or maintenance of recreational facilities on any public site. The City of Commerce City normally transfers Conservation Trust proceeds to the CIPP Fund. Lottery revenues, including earnings on investments, are projected to be \$585,506 in 2021. In 2021, \$259,875 will be transferred to the CIPP Fund.

## **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 2021 the Second Creek Drainage Basin Impact Fee is estimated to provide \$185,091 in revenues, the Buffalo Run Tributary Drainage Fee is estimated to provide \$69,573 in revenues, the Third Creek Drainage Basin is estimated to provide \$8,456 in revenues, and the DFA053 Drainage Basin is estimated to provide \$84,294 in revenues. General Impact Fees which include Parks Fee, Road Impact Fee, and Landscape Fee are budgeted at \$1,460,282.

## **Water Rights Acquisition Fund**

The Water Rights Acquisition Fund exists for the purchase of irrigation and potable water rights. The Water Rights Acquisition Fee is estimated to generate \$1,156,352 in 2021. Each year a transfer is made from this fund to cover debt, in 2021 that transfer will be \$530,831.

# 2021 FINANCIAL SUMMARY

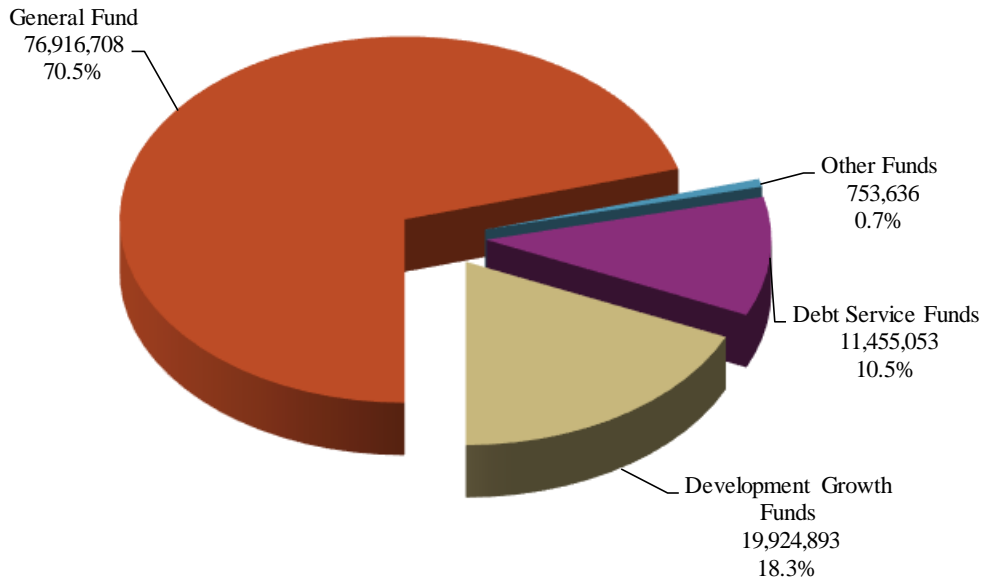
## EXPENDITURES SUMMARY

	<u>Personnel Services</u>					<u>Capital Outlay</u>	<u>Total</u>
	<u>Salaries</u>	<u>Benefits</u>	<u>Materials and Supplies</u>	<u>Services and Charges</u>			
Administration	\$ 3,254,824	\$ 387,612	\$ 42,624	\$ 2,268,774	\$ -	\$ 5,953,834	
Human Resources	636,677	89,689	4,771	474,436	-	1,205,573	
Finance	2,483,887	6,974,921	15,473	2,902,641	-	12,376,922	
Community Development	2,996,991	344,826	40,146	1,262,384	-	4,644,347	
Public Safety	12,571,136	1,654,775	659,256	6,356,016	-	21,241,183	
Public Works	4,877,715	503,995	776,914	9,345,366	-	15,503,990	
Parks, Recreation & Golf	7,496,824	464,549	1,625,530	3,690,607	368,360	13,645,870	
Debt Service	-	-	-	2,344,989	-	2,344,989	
CIPP Fund	-	-	-	16,846,038	-	16,846,038	
Conservation Trust	-	-	-	585,506	-	585,506	
Police Donation Fund	-	-	-	34,170	-	34,170	
Elected Officials Retirement Fund	-	-	-	48,960	-	48,960	
Chemical Roundup Fund	-	-	-	25,000	-	25,000	
Debt Service Fund	-	-	-	11,455,053	-	11,455,053	
Water Rights Acquisition Fund	-	-	-	1,156,352	-	1,156,352	
Second Creek Drainage Basin Fund	-	-	-	185,091	-	185,091	
Third Creek Drainage Fund	-	-	-	8,456	-	8,456	
Buffalo Run Tributary Drainage	-	-	-	183,750	-	183,750	
Impact Fee Fund	-	-	-	1,545,206	-	1,545,206	
Commerce City Housing Authority	-	-	-	60,000	-	60,000	
<b>Total</b>	<b>\$ 34,318,054</b>	<b>\$ 10,420,367</b>	<b>\$ 3,164,714</b>	<b>\$ 60,778,795</b>	<b>\$ 368,360</b>	<b>\$ 109,050,290</b>	

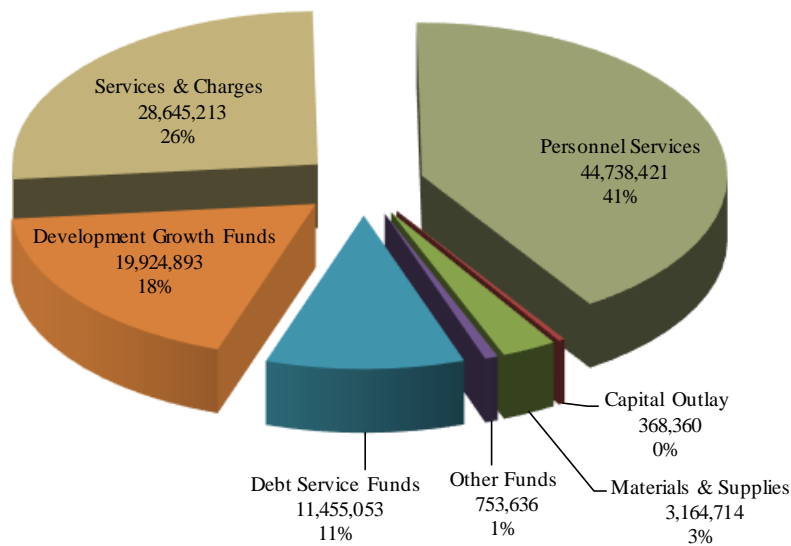


# 2021 FINANCIAL SUMMARY

## EXPENDITURES SUMMARY BY FUND 2021



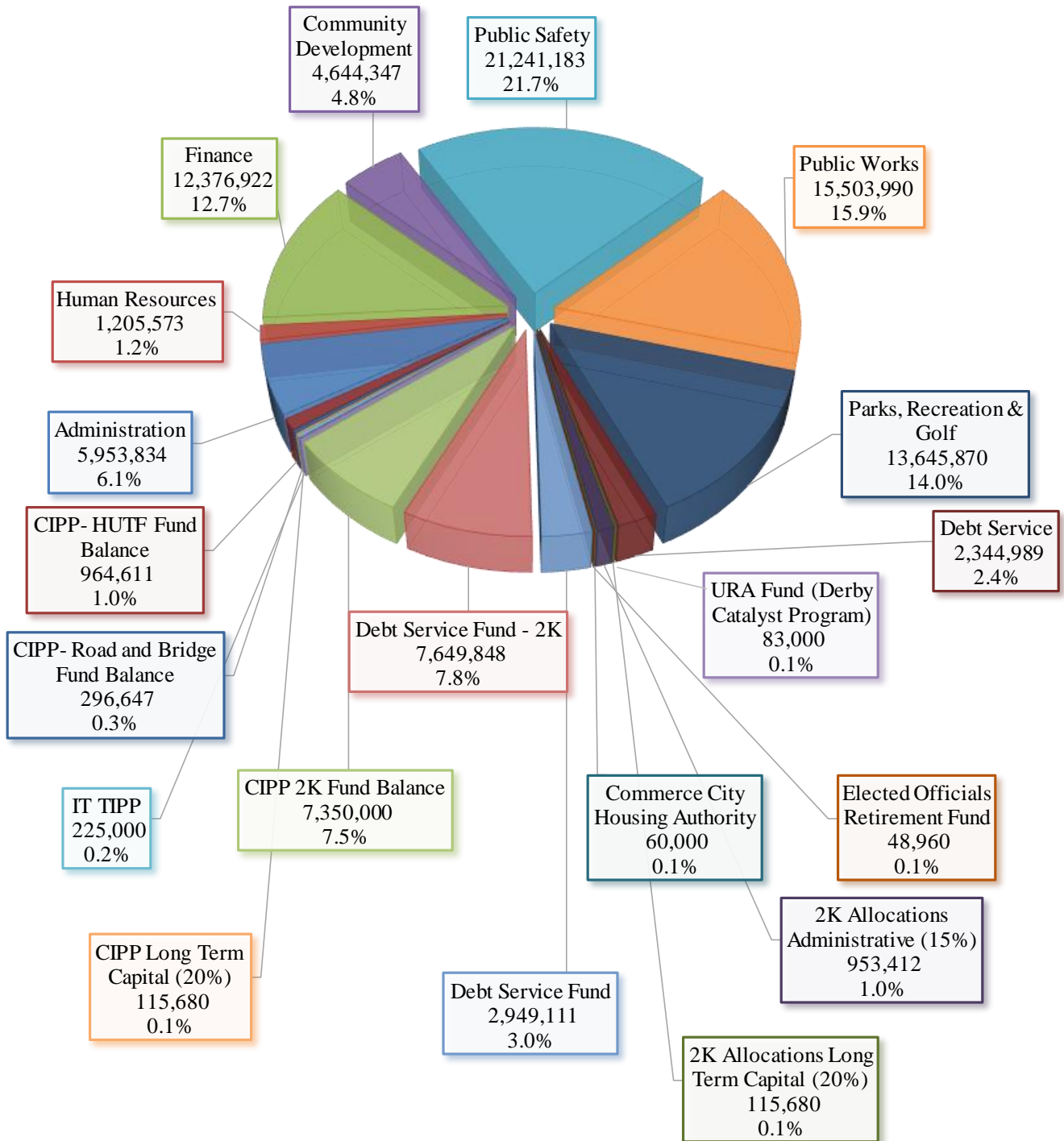
## EXPENDITURES SUMMARY BY TYPE 2021





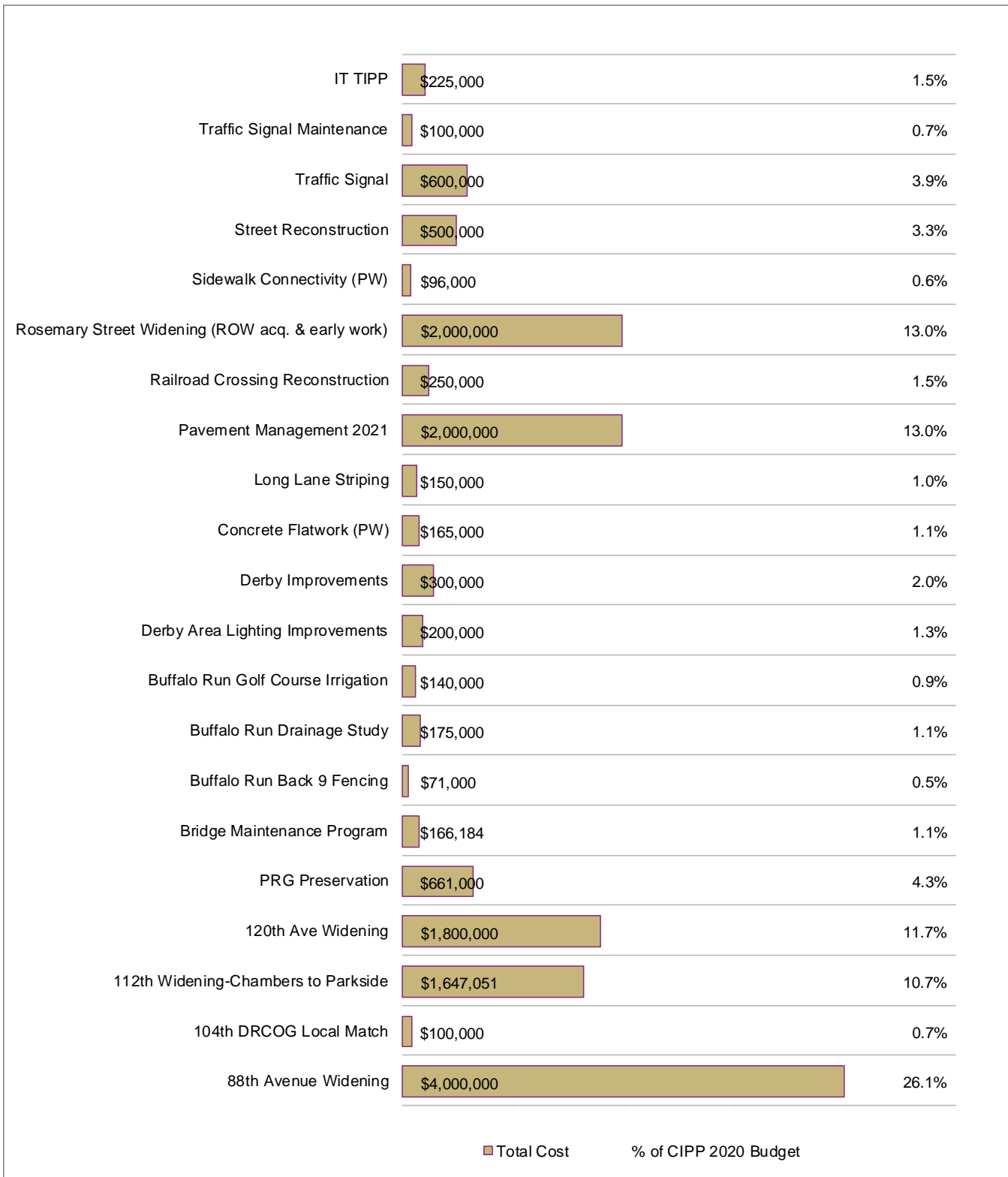
# 2021 FINANCIAL SUMMARY

## SUMMARY OF FINANCIAL USES-GENERAL FUND 2021



# 2021 FINANCIAL SUMMARY

## SUMMARY OF FINANCIAL USES-CIPP 2021



# 2021 FINANCIAL SUMMARY

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## 2021 EXPENDITURES OVERVIEW

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Planned expenditures for the 2021 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 \$109,050,290.

The majority of program operating budgets reflect a decrease from the 2021 budget. This was to account for a projected decrease in revenues due to the COVID-19 pandemic.

## DEPARTMENTAL OPERATING BUDGETS

Outlined below is a brief discussion of the 2021 departmental budgets.

### Administration

On November 2<sup>nd</sup>, City Council approved a budget of \$5,953,834 for the Administration Department. This represents a decrease of \$41,020 (-1%) from the FY 2020 Adopted Budget. This decrease is associated with some one time budget expenditures in 2020 along with a 2% base budget reduction due to a decrease in projected revenues. They maintained their FTE count at 43.

The programs comprising administration are as follows:

- Legislative - City Council approved a budget of \$645,038 for the Legislative Division. This represents a decrease of \$30,560 (-5%) from the FY 2020 Adopted Budget. This decrease is primarily associated with a 2% base budget reduction due to the impact of the COVID-19 pandemic on revenues. This budget continues to provide financial support for scholarships, agencies and non-profit organizations that directly benefit city residents.
- Legal - City Council approved a budget of \$1,134,196 for the Legal Division. This represents an increase of \$68,801 (6%) from the FY 2020 Adopted Budget. This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system. Legal maintained their FTE count at 5. The Legal Department is composed of two divisions. The legal costs for specialized legal services such as for condemnation, labor relations, environmental law and water rights are also included in this budget program. Any legal costs pertaining to the Commerce City General Improvement Districts, Urban Renewal Authority and the Commerce City Housing Authority are billed separately and are not included within this budget.
- City Manager's office - The City Manager's office is composed of five programs.
  - City manager - City Council approved a budget of \$1,425,630 for the City Manager's division. This represents a decrease of \$60,256 (-4%) from the FY 2020 Adopted Budget. This decrease is associated a 2% base budget reduction to account for a decrease in revenues due to the COVID-19 pandemic. They maintained their FTE count at 8.
  - City clerk - City Council approved a budget of \$472,500 for the City Clerk's division. This represents an increase of \$67,894 (17%) from the FY 2020 Adopted Budget. This increase is associated with 2020 being an election year and those additional expenses being budgeted. That was offset by small increases to salaries and benefits. They maintained their FTE count at 4.
  - Economic Development - City Council approved a budget of \$642,021 for the Economic Development Division. This represents a decrease of \$223,454 (-26%) from the FY 2020 Adopted Budget. This decrease was because of several one-time budget enhancements being approved during

# 2021 FINANCIAL SUMMARY

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- the FY 2020 process. A business development contract was added for 2021. They maintained their FTE count at 4.
- Communications - City Council approved a budget of \$1,068,286 for the Communications Division. This represents an increase of \$75,867 (8%) from the FY 2020 Adopted Budget. This increase is associated with increases to salary and benefits due to take effect FY 2021 as well as added enhancements, including funds for translation services as well as media training for a crisis. They maintained their FTE count at 7.
  - Municipal Court - City Council approved a budget of \$566,163 for the Municipal Court Division. This represents an increase of \$60,688 (12%) from the FY 2020 Adopted Budget. This increase is associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system. They maintained their FTE count at 6.

## Human Resources

On November 2<sup>nd</sup>, City Council approved a budget of \$1,205,573 for the Human Resource department. This represents an increase of \$30,262 (3%) from the FY 2020 Adopted Budget. This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system. Human Resources maintained their FTE level from 2020.

- Human Resources - City Council approved a budget of \$1,000,991 for the Human Resources Administration Division. This represents an increase of \$15,404 (2%) from the FY 2020 Adopted Budget. This increase is associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system. They maintained their FTE count at 7.
- Risk Management - City Council approved a budget of \$158,132 for the Risk Management Division. This represents an increase of \$14,858 (10%) from the FY 2020 Adopted Budget. This increase is associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system. They maintained their FTE count at 1.
- Organizational Development - City Council approved a budget of \$46,450 for the Organizational Development Division, no change from the FY 2020 Adopted Budget.

## Finance

On November 2<sup>nd</sup>, City Council approved a budget of \$12,376,922 for the Finance department. This represents a decrease of \$690,601 (6%) from the FY 2020 Adopted Budget. The decrease is associated with a sizeable decrease in the salary market adjustment as well as the cell phone maintenance account being moved to the Information Technology department. Finance maintained their FTE count at 24.

- Financial Services - City Council approved a budget of \$1,027,432 for the Financial Services Division. This represents a decrease of \$6,025 (-1%) from the FY 2020 Adopted Budget. This decrease is associated with the 2% base budget reduction. They maintained their FTE count at 8.
- Financial Planning and Budgeting - City Council approved a budget of \$466,170 for the Financial Planning and Budgeting Division. This represents an increase of \$39,691 (9%) from the FY 2020 Adopted Budget. This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system. They maintained their FTE count at 4.
- Tax - City Council approved a budget of \$1,234,923 for the Tax Division. This represents an increase of \$60,256 (5%) from the FY 2020 Adopted Budget. This increase is associated with employee

# 2021 FINANCIAL SUMMARY

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compensation and benefits increases due to a calculation correction in the City's position budgeting system. They maintained their FTE count at 12.

- Internal Services - City Council approved a budget of \$9,648,397 for the Internal Services Division. This represents a decrease of \$784,523 (-8%) from the FY 2020 Adopted Budget. This decrease is associated decreases to the salary market adjustment line item as well as the cell phone maintenance line item being moved to the Information Technology department. Some of the benefits housed in Internal Services are associated with the following:

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

## Community Development

On November 2<sup>nd</sup>, City Council approved a budget of \$4,644,347 for the Community Development Department. This represents an increase of \$402,418 (9%) from the FY 2020 Adopted Budget. This increase is associated with increases in salaries and benefits as well as some budget enhancements. A full time Planner was added to the planning division which increased the FTE count to 37.

- Administration - City Council approved a budget of \$675,796 for the Administration Division. This represents an increase of \$17,071 (3%) from the FY 2020 Adopted Budget. This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system. They maintained FTE count at 5.
- Planning - City Council approved a budget of \$1,364,801 for the Planning Division. This represents an increase of \$154,603 (13%) from the FY 2020 Adopted Budget. This increase is associated with the addition of a 1.0 FTE Planner as well as a contracted Planner as well as an Environmental Consultant and for the City to make an update to the City's sign code. They maintained their FTE count at 8.
- Building Safety - City Council approved a budget of \$1,514,696 for the Building Safety Division. This represents an increase of \$202,748 (15%) from the FY 2020 Adopted Budget. This increase is due to a fix to the system that calculates salaries and benefits along with a position being upgraded to a higher salary range. They maintained their FTE count at 14.
- Neighborhood Services - City Council approved a budget of \$784,988 for the Neighborhood Services Division. This represents a decrease of \$3,558 (0%) from the FY 2020 Adopted Budget. This decrease is associated with a base budget reductions to account for projected revenue decreases. They maintained their FTE count at 7.
- CDBG - City Council approved a budget of \$121,048 for the CDBG Division. This represents an increase of \$3,580 (3%) from the FY 2020 Adopted Budget. This increase is primarily associated with increases to salary and benefits. They maintained their FTE count at 1.
- Housing Authority - City Council approved a budget of \$183,018 for the Housing Authority Division. This represents an increase of \$27,974 (18%) from the FY 2020 Adopted Budget. This increase is primarily associated with increases in salaries and benefits due to a calculation correction in the City's position budgeting system. They maintained their FTE count at 2.

# 2021 FINANCIAL SUMMARY

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## Public Safety

On November 2<sup>nd</sup>, City Council approved a budget of \$21,241,183 for the Public Safety Department. This represents an increase of \$976,796 (5%) from the FY 2020 Adopted Budget. This increase is associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system as well as an increase to Adams County Communications Center Authority (ADCOM) expenses along with several budget enhancements. Public Safety also received an increase of 2 FTEs, a Digital Records Technician as well as two positions that were initially budgeted for half a year converting to a full time employee that was unaccounted in 2020.

- Administration - City Council approved a budget of \$1,443,848 for the Administration Division. This represents an increase of \$70,113 (5%) from the FY 2020 Adopted Budget. This increase is associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system. Their FTE count increased by 1 for a total of 9 FTEs as part of a departmental reorganization.
- Support Operations - City Council approved a budget of \$7,361,894 for the Support Operations Division. This represents an increase of \$369,534 (5%) from the FY 2020 Adopted Budget. This increase is primarily associated with the addition of a Digital Records Tech as well as increases to the City's ADCOM budget and increases to the City's obligation to the North Metro Task Force. Due to a departmental reorganization their FTEs lowered by three to 48.
- Patrol Operations - City Council approved a budget of \$11,759,143 for the Patrol Operations Division. This represents an increase of \$503,135 (4%) from the FY 2020 Adopted Budget. This increase is associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system. Due to a departmental reorganization, this division increased by 4 FTE bringing the total FTE count to 88.
- Community Justice - City Council approved a budget of \$408,374 for the Community Justice Division. This represents an increase of \$10,347 (3%) from the FY 2020 Adopted Budget. This increase is associated with increases to the division's computer allocation.
- Emergency Management - City Council approved a budget of \$267,924 for the Emergency Management Division. This represents an increase of \$23,667 (10%) from the FY 2020 Adopted Budget. This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system as well as an increase to the division's computer allocation. They maintained their FTE count at 1.

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

## Public Works

On November 2<sup>nd</sup>, City Council approved a budget of \$15,503,990 for the Public Works Department. This represents a decrease of \$1,245,039 (-7%) from the FY 2020 Adopted Budget. This decrease is associated with a large drop in the line for Refuse Collections and a 2% base budget reduction due to the projected decrease in revenues. The FTE count increased in the Department by one because two positions, a Capital Projects Manager and a Developmental Review Engineer were added which was offset by one position that was reduced for a total FTE count of 59.

- Administration - City Council approved a budget of \$663,231 for the Administration Division. This represents an increase of \$111,607 (20%) from the FY 2020 Adopted Budget. This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the City's

# 2021 FINANCIAL SUMMARY

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position budgeting system. Due to a departmental reorganization the FTE count increased by one bringing the total to 6.

- Street and Traffic Maintenance - City Council approved a budget of \$4,220,233 for the Street & Traffic Maintenance Division. This represents an increase of \$417,514 (11%) from the FY 2020 Adopted Budget. This increase is attributed to several enhancements being added and increases to salary and benefits. Due to a departmental reorganization their FTE count decreased by one bringing the total FTE count to 23.
- Engineering - City Council approved a budget of \$3,404,093 for the Engineering Division. This represents an increase of \$322,594 (10%) from the FY 2020 Adopted Budget. This increase is attributed to the addition of three FTEs, a Capital Projects Manager and Developmental Review Engineer which were added and an administrative position that was transferred as part of a departmental reorganization. Their FTE count increased by three for a total FTE count of 15.
- Parks Operations - City Council approved a budget of \$3,816,433 for the Parks Operations division. This represents a decrease of \$156,695 (-4%) from the FY2020 Adopted Budget. This decrease is primarily attributed to the departmental reorganization as two employees that were transferred out of this division along with some budget reductions. Due to the departmental reorganization the FTE count decreased by two for a total FTE count of 15.
- Refuse Collection - City Council approved a budget of \$3,400,000 for the Refuse Collection Division. This represents a decrease of \$1,940,058 (-36%) from the FY 2020 Adopted Budget. This decrease is due to contractual cost decreases for garbage and recycling services as a new contract was signed with Republic Services in 2020.

## **Parks, Recreation & Golf**

On November 2<sup>nd</sup>, City Council approved a budget of \$13,645,870 for the Parks, Recreation & Golf Department. This represents an increase of \$211,763 (2%) from the FY 2020 Adopted Budget. This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system as well as budget enhancements for both recreation centers for additional cleaning supplies as a result of COVID-19. Their FTE count increased by one due to an additional position that was transferred from Public Works in early 2020 for a total FTE count of 56.

- Parks, Planning, and Programming - City Council approved a budget of \$216,005 for the Parks Maintenance Administration Division. This represents an increase of \$115,799 (116%) from the FY 2020 Adopted Budget. This increase is primarily attributed to the addition of a second position transferred from Public Works at the beginning of 2020. Their FTE count increased by one for a total FTE count of 2.
- Administration - City Council approved a budget of \$789,252 for the Parks & Recreation Administration Division. This represents a decrease of \$9,377 (-1%) from the FY 2020 Adopted Budget. This decrease is primarily attributed to the 2% base budget reduction due to the pandemic. They maintained their FTE count at 6.
- Eagle Pointe Aquatics - City Council approved a budget of \$740,814 for the Eagle Pointe Aquatics Division. This represents a decrease of \$54,434 (-7%) from the FY 2020 Adopted Budget. This decrease is primarily attributed to a decrease in allocations. They maintained their FTE count at 3.
- Recreation Administration - City Council approved a budget of \$926,035 for the Recreation Administration Division. This represents a decrease of \$103,474 (-10%) from the FY 2020 Adopted Budget. This increase is associated with moving equipment replacement accounts to the appropriate division. Due to a departmental reorganization their FTE count increased by one for a total FTE count of 8.

# 2021 FINANCIAL SUMMARY

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- Eagle Pointe Recreation Center - City Council approved a budget of \$1,463,627 for the Eagle Pointe Recreation Center Division. This represents an increase of \$321,539 (28%) from the FY 2020 Adopted Budget. This increase is due to allocations that were mistakenly not budgeted the previous year as well as the equipment replacement accounts being moved into this division as they are specific to the Eagle Pointe Recreation Center. They maintained their FTE count at 7.
- Eagle Pointe Programs - City Council approved a budget of \$935,993 for the Eagle Point Programs Division. This represents a decrease of \$36,060 (-4%) from the FY 2020 Adopted Budget. This decrease is primarily attributed to the 2% base budget reduction implemented as a result of COVID-19. They maintained their FTE count at 4.
- Bison Ridge Recreation Center – City Council approved a budget of \$2,038,390 for the Bison Ridge Recreation Center Division. This represents an increase of \$319,942 (19%) from the FY 2020 Adopted Budget. This increase is primarily attributed to increased allocations, an equipment replacement account being moved into this division as it is specific to Bison Ridge Recreation Center, and increases in employee compensation and benefits due to a calculation correction in the City’s position budgeting system. They maintained their FTE count at 7.
- Bison Ridge Aquatics - City Council approved a budget of \$807,912 for the Bison Ridge Aquatics Division. This represents an increase of \$29,697 (4%) from the FY 2020 Adopted Budget. This increase is due to employee compensation and benefits increases due to a calculation correction in the City’s position budgeting system. They maintained their FTE count at 3.
- Bison Ridge Programs - City Council approved a budget of \$992,311 for the Outdoor Leisure Pool Division. This represents a decrease of \$90,846 (8%) from the FY 2020 Adopted Budget. This decrease is primarily attributed to the 2% base budget reduction implemented as a result of COVID-19. Due to a departmental reorganization their FTE count reduced from one for a total FTE count of 3.
- Satellite Operations - City Council approved a budget of \$16,820 for the Satellite Operations Division. This represents a decrease of \$9,741 (-37%) from the FY 2020 Adopted Budget. This decrease is associated with the 2% base budget reduction.
- Pioneer Park Athletics-Outdoor - City Council approved a budget of \$286,032 for the Pioneer Park Athletic-Outdoor Division. This represents an increase of \$25,898 (10%) from the FY 2020 Adopted Budget. This increase is primarily attributed to employee compensation and benefits increases due to a calculation correction in the City’s position budgeting system as well as the realignment of funds within the department. They maintained their FTE count at 2.
- Outdoor Leisure Pool - City Council approved a budget of \$819,728 for the Outdoor Leisure Pool Division. This represents an increase of \$6,681 (1%) from the FY 2020 Adopted Budget. This increase is primarily attributed to restoring a capital outlay account to the prior amount that was not budgeted in 2020 as well as the creation of an employee retention account.
- Buffalo Run Golf Course Maintenance - City Council approved a budget of \$1,235,478 for the Golf Course Maintenance Division. This represents an increase of \$77,958 (7%) from the FY 2020 Adopted Budget. This increase is primarily attributed to an increase in employee compensation and benefits increases due to a calculation correction in the City’s position budgeting system as well as increased costs associated with a Turf Recovery Program for the Golf Course. They maintained their FTE count at 4.
- Buffalo Run Golf Course Operations - City Council approved a budget of \$807,005 for the Golf Course Operations Division. This represents a decrease of \$90,547 (-10%) from the FY 2020 Adopted Budget. This decrease is primarily attributed to decreased expenses related to Pro Shop Merchandise since sales projections are anticipated to remain low due to COVID-19. They maintained their FTE count at 3.



# 2021 FINANCIAL SUMMARY

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- Bison Grill Golf Course Restaurant - City Council approved a budget of \$1,432,647 for the Golf Course Restaurant Division. This represents a decrease of \$285,273 (-17%) from the FY 2020 Adopted Budget. This decrease is primarily attributed to decreased expenses related to the restaurant since sales projections are anticipated to remain low due to COVID-19. They maintained their FTE count at 4.
- Community Events - City Council approved a budget of \$137,821 for the Community Events Division. This represents a decrease of \$6,000 (-4%) from the FY 2020 Adopted Budget. This decrease is primarily attributed to the 2% base budget reduction due to the pandemic.

## INTERNAL SERVICE FUNDS

### Facility Services

City Council approved a budget of \$2,950,475 for the Facility Services Department. This represents a decrease of \$134,937 (-4%) from the FY 2020 Adopted Budget. This decrease is attributed to a budgeted decrease in capital projects. They maintained their FTE count at 6.

### Fleet Management

City Council approved a budget of \$6,286,627 for the Fleet Management Department. This represents an increase of \$409,655 (7%) from the FY 2020 Adopted Budget. This increase is primarily attributed to an increase to costs of leased and owned vehicles and equipment as well as increases for outside services. They maintained their FTE count at 6.

### Information Technology

City Council approved a budget of \$5,494,565 for the Information Technology department. This represents a decrease of 74,132 (-1%) from the FY 2020 Adopted Budget. This decrease is mostly associated with a decreased amount coming from the retained earnings account in 2021 compared to 2020. IT increased their FTE count by one for a total FTE count of 21.

## Capital Improvement and Preservation Plan – CIPP Fund

The CIPP Fund accounts for financial resources, comprised of transfers from the Solid Waste Management Fund, Special Improvement Fund, Conservation Trust Fund (Lottery) revenue, Adams County Open Space revenues, Transportation Tax revenues and transfers from the Impact Fee Fund and Fund Balance, designated by the City Council to fund the costs of large capital improvement projects. Annually, City Council approves funding based on the CIPP philosophy that better inform a five-year capital plan. Unexpended, but restricted funds are carried over from one budget year to the next without the need for an annual City Council appropriation. Council considered the CIPP Fund's 2021 budget at the budget retreat, and a proposed list is included in the 2021 budget. More detailed information on the CIPP Fund can be found on page 170.

### Impact Fee Fund

The Impact Fee Fund accounts for the City's Parks/Open Space Impact Fee, Transportation Impact Fee and Drainage Impact Fee. The total revenues are budgeted to cover reimbursement payments to developers or special metropolitan districts for their cost of constructing certain public improvements. The Road Impact Fee Fund is designated for reimbursement of arterial road costs under the developer agreements. More detailed information about the Impact Fee Fund can be found on page 167.

# 2021 FINANCIAL SUMMARY

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## ENTERPRISE FUNDS

### **Solid Waste Management**

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

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

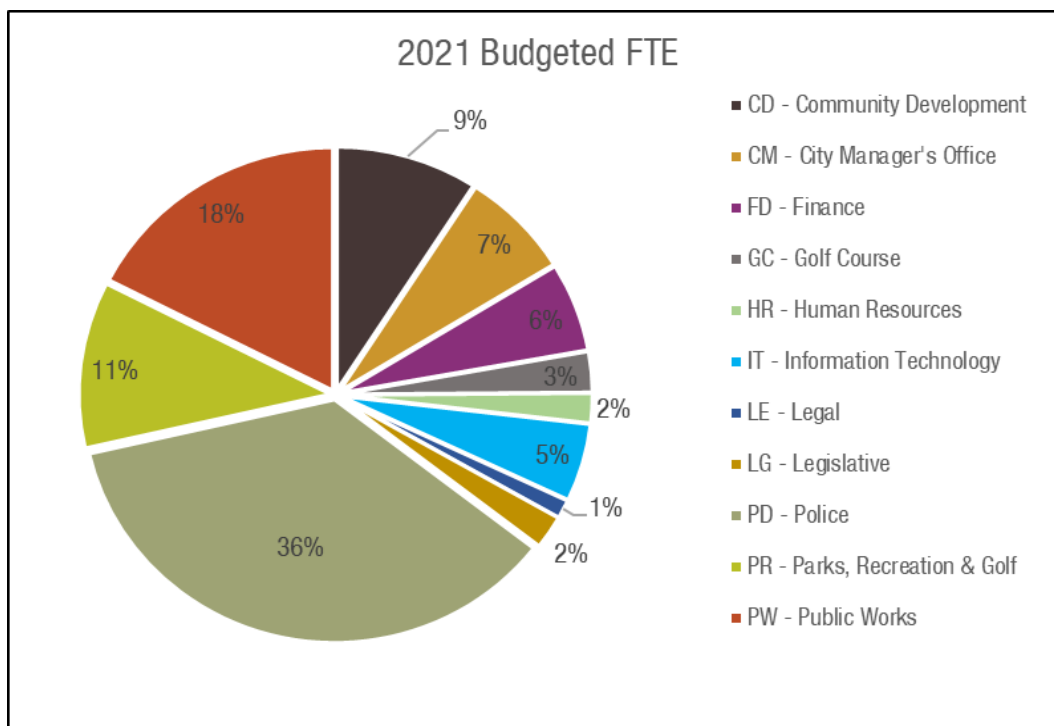
**CITY OF COMMERCE CITY**

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# PERSONNEL

## HUMAN RESOURCES OVERVIEW

	2019 ADOPTED	2020 ADOPTED	2021 BUDGET
CD - Community Development	36	36	37
CM - City Manager's Office	21	29	29
FD - Finance	30	24	24
GC - Golf Course	11	11	11
HR - Human Resources	8	8	8
IT - Information Technology	18	21	21
LE - Legal	5	5	5
LG - Legislative	9	9	9
PD - Police	136	144	146
PR - Parks, Recreation & Golf	61	44	45
PW - Public Works	52	70	71
<b>Totals</b>	<b>387</b>	<b>401</b>	<b>406</b>



### 2021 APPROVED NEW POSITIONS - FTE VARIANCE DESCRIPTION

There were five new positions added during the 2021 Budget Cycle. They are: A Planner 1 added in Community Development Planning, A Digital Records Tech added to Public Safety Support, a Capital Projects Manager and Developmental Review Engineer Manager in Public Works Engineering, and a GIS Developer in IT Geographical Information Systems.

# PERSONNEL

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## 2021 COMPENSATION AND STAFFING OVERVIEW

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

The City uses widely recognized surveys to establish the competitive level of compensation for positions. The City's pay table is structured per position in individual pay ranges. Each full time position has its own set pay range with a minimum, average market salary (midpoint), and maximum. The 2021 compensation plan is formatted to adhere to the union's contract by which non-Fraternal Order of Police (FOP) employees will be eligible for the following increase based on individual performance evaluation rating:

Level 1 (lowest): 0%

Level 2: 0.5-1.0%, at management discretion

Level 3: 3.0-3.25%, at management discretion

Level 4: 3.5-3.75%, at management discretion

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

## COMPENSATION PLAN

Provisions of the revised compensation plan concept include the following:

### General Information

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

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

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

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

The City conducts a market analysis for every position outlined in the pay table. If a position qualifies for a market adjustment, and the adjustment is approved, the pay range will be adjusted based on the new average market salary. If these market adjustments affect employees whose salaries fall below the new minimum of the range, salaries will

# PERSONNEL

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be adjusted. If an individual's salary falls below 94% compa-ratio, and they have been in the position for three years or more, their salaries may be adjusted based on the market adjustment.

## **Performance Evaluation System**

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

## **Fringe Benefit Program**

The City provides a comprehensive fringe benefits package to city employees including employee health insurance, dental insurance, retirement plan contributions, life insurance, and disability coverage. Other employee related costs include workers' compensation, unemployment insurance, employee assisted housing program, employee computer 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 2021 Budget:

- **Health Insurance.** The City's medical provider is UnitedHealthcare (UHC). The City is committed to offering employees greater choices in doctors, pharmacies and plans, while positioning the City in the long-term to make better choices about benefits packages that meet our employees' needs.
- **Dental Insurance.** The City continues to offer dental insurance through Delta Dental. This year no RFP was conducted as Delta Dental's renewal rates have no increases.
- **Retiree Health Insurance Trust.** Council authorized establishment of the Retiree Health Insurance Trust and an annual amount can be budgeted each year; however in 2021 no expenditures will take place. Per Resolution 2006-40, new employees hired as of July 1, 2006 will not be included in the Retiree Health Insurance Trust.
- **Retirement Plan Contribution.** The City contributes 6% of each general and professional employee's salary, along with the employee match of 6%, to the City's retirement plans under ICMA. Under the collective bargaining agreement, sworn members of the collective bargaining agreement will receive a 10% matching contribution from the City, plus the employee's contribution of 10%, to the retirement plan. In addition, the City offers a 457 retirement plan contribution match of 50% of the employee's contribution up to a maximum of 2% (for all non-FOP employees).
- **Workers' Compensation.** The City's Workers' Compensation premium for 2021 is \$600,000. Increases are based on the increase in payroll, increases in higher-rated job classes (especially police officers and maintenance workers), and workers' compensation claims filed.
- **Employee Assisted Housing Program.** The Employee Assisted Housing Program is a popular program. The program provides financial assistance to employees of up to \$10,000 in down payment assistance or closing costs for homes purchased in Commerce City. The employee receives a loan from the City, which is "forgiven" over 6 to 10 years of continued employment with the City. This program will continue for 2021.
- **Employee Computer Loan Program.** The City will continue to provide an employee home computer purchase program for 2021. The purpose of the program is to increase computer literacy for all employees, resulting in higher use of technology and added productivity.

**CITY OF COMMERCE CITY**

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# GENERAL FUND

## GENERAL FUND CHART

	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2021 Budget</u>
<b>Beginning Fund Balance</b>			
Restricted/unrestricted pooled cash and investments	\$ 75,966,343	\$ 83,446,934	\$ 83,446,934
<b>Revenues</b>			
Taxes	78,266,763	77,491,286	73,920,174
Licenses and permits	3,299,253	3,428,230	3,613,066
Intergovernmental	3,166,371	3,044,575	318,363
Charges for services	9,582,716	9,137,971	6,445,618
Fines and forfeits	1,616,910	1,506,945	1,429,603
Investment earnings	2,749,788	707,707	700,000
Miscellaneous	546,866	403,337	372,890
<b>Transfers In</b>			
General Fund- Fund Balance	-	589,079	1,979,020
2K Fund Balance	-	7,640,873	7,350,000
Water Rights Acquisition Fund	530,831	530,831	530,831
2K Allocation	-	925,541	1,069,092
<b>Total Revenues</b>	<b>99,759,498</b>	<b>105,406,375</b>	<b>97,728,657</b>
<b>Expenditures</b>			
Primary Government	68,348,816	78,179,767	77,985,800
<b>Transfers Out</b>			
General Fund - Fund Balance - 2K	-	-	7,350,000
CIPP Fund	6,917,687	16,145,521	115,680
CIPP Fund- HUTF Fund Balance	-	-	296,647
CIPP Fund- Road and Bridge Fund Balance	-	-	964,611
CIPP Fund - IT	-	-	225,000
Fleet Management Fund	2,475	-	-
Information Technology Fund	24,199	-	-
Facility Management Fund	6,420	500,000	-
Commerce City Housing Authority	-	60,000	60,000
Elected Officials Retirement Fund	51,360	51,360	48,960
Debt Service Fund	2,956,072	2,958,639	2,949,111
Debt Service Fund - 2K	7,207,288	7,428,088	7,649,848
URA Fund (Derby Catalyst Program)	83,000	83,000	83,000
URA Fund (MHGP)	6,681,590	-	-
<b>Total Expenditures</b>	<b>92,278,907</b>	<b>105,406,375</b>	<b>97,728,657</b>
<b>Ending Fund Balance</b>			
Nonspendable fund balance	298,847	298,847	298,847
Restricted - emergency reserve fund	2,974,388	2,974,388	2,974,388
Restricted - capital outlay and operations	20,496,559	20,496,559	20,496,559
Assigned: Defined Contribution Plan	4,578,098	4,578,098	4,578,098
Unassigned fund balance	55,099,042	55,099,042	55,099,042
<b>Total Ending Fund Balance</b>	<b>\$ 83,446,934</b>	<b>\$ 83,446,934</b>	<b>\$ 83,446,934</b>



**CITY OF COMMERCE CITY**

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# ADMINISTRATION

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**LEGISLATIVE**  
**LEGAL**  
**CITY MANAGER**  
**CITY CLERK**  
**ECONOMIC DEVELOPMENT**  
**COMMUNITY RELATIONS**  
**MUNICIPAL COURT**



# ADMINISTRATION

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## DEPARTMENT OVERVIEW

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	2021 Budget
<b>City Manager</b>	<b>\$ 4,174,600</b>
Municipal Court	\$ 566,163
City Clerk	\$ 472,500
Community Relations	\$ 1,068,286
City Manager	\$ 1,425,630
Economic Development	\$ 642,021
<b>Legal</b>	<b>\$ 1,134,196</b>
City Attorney	\$ 878,621
Legal Services	\$ 255,575
<b>Legislative</b>	<b>\$ 645,038</b>
Legislative	\$ 645,038
<b>Total</b>	<b>\$ 5,953,834</b>



# ADMINISTRATION

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## BUDGET AT A GLANCE

	2021 Adopted Budget
Total Revenue	\$1,582,024
Total Expenditures	\$5,953,834
Fund Balance	\$0
General Fund Cost	\$4,371,810
% Funded by General Fund	73%
Total FTE	43

## DESCRIPTION

Under general policy direction of the City Council, the City Manager functions as the Administrative Officer, exercising supervision and administrative direction over all city departments and divisions of the City Manager's office. The Office of the City Manager provides and coordinates all administrative, strategic, operational, technical, and analytical support functions for the City Council.

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

Other duties include providing policy 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.

## WORK PLAN PERFORMANCE MEASURES

### Outcome: Location of Choice for Primary Employers

- Work with at least 80 companies or their representatives, including retailers, to evaluate the City as a new business location by December 31, 2021.
- Connect at least 25 entrepreneurs and/or small businesses with relevant programs and services by December 31, 2021.
- Collect Feedback on location and industry needs by surveying existing primary employers by December 31, 2021.
- Represent Commerce City on the Regional Aerotropolis Committee (RAC) charged with marketing the Colorado Aerotropolis area around Denver International Airport
- Update the City's Economic Development Strategic Plan in conjunction with other city departments working on plan updates by December 31, 2022.

### Outcome: Efficient and Effective Business Processes

- Complete a process evaluation of three specialty licenses by December 31, 2021.
- Complete procurement for document shredding program by December 31, 2021.

# ADMINISTRATION

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- Create a comprehensive approach for approved agenda items by December 31, 2021.

## **Outcome: Sense of Historic and Cultural Significance**

- Identify and protect the City's historic resources.
- Increase the City's public art collection by adding one new selection of artwork by December 31, 2021.
- Create an arts and cultural master plan for the City, in alignment with the Artfully Adams County Plan by March 31, 2021.
- Identify opportunities to promote cultural activities and events within the City to raise awareness by 2% by December 31, 2021.
- Provide quality and responsive city services within 95% of the stated service level standard.

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

- Increase how residents receive city information through established communication channels by 2% by December 31, 2021.
- Increase satisfaction on how the City communicates with residents by 2% by December 31, 2021.
- Increase citizen participation with City Council community engagement events within the City by 2% by December 31, 2021.
- Provide quality and responsive city services within 95% of the stated service level standard.

## **Outcome: Participatory and Inclusive Community**

- Maintain an 11% vacancy rate for council-appointed boards, commissions, and committee enrollment by December 31, 2021.
- Secure a reach of 750 individuals with 85% of social media posts by December 31, 2021.
- Increase the sense of community within the City by 2% by December 31, 2021.
- Maintain a 95% availability rate for Spanish-language city informational materials produced by the Community Relations division by December 31, 2021.
- Update Youth Commission Programs and activities to reflect current desired outcomes by December 31, 2021.
- Create an older/active Adult Master Plan that identifies how the City will cohesively address population issues by March 31, 2021.
- Provide quality and responsive city services within 95% of the stated service level standard.

# ADMINISTRATION

## ADOPTED BUDGET

On November 2nd, City Council approved a budget of \$5,953,834 for the Administration Department. This represents a decrease of \$41,020 (-1%) from the FY 2020 Adopted Budget.

This decrease is associated with some one time budget expenditures in 2020 along with departments offering a 2% budget reduction due to a decrease in projected revenues. This was offset by increases to salaries and benefits. FTE count remained the same at 43.

## DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

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

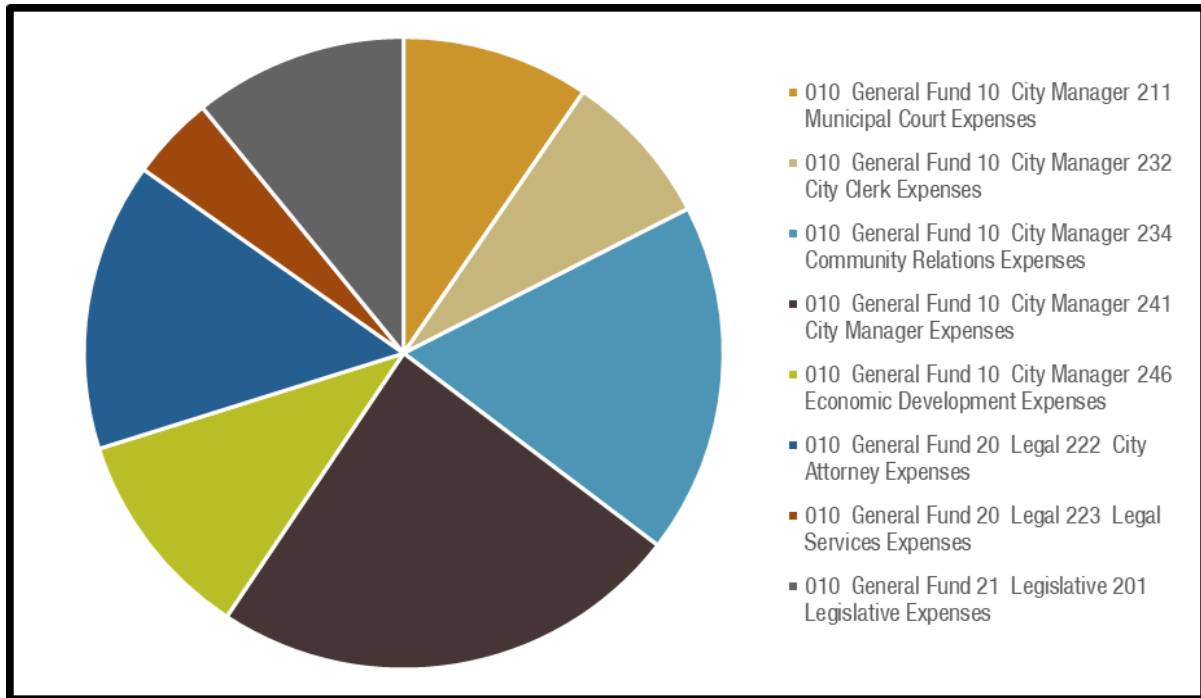
Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Revenue</b>				
City Clerk	\$ 359,420	\$ 441,222	\$ 245,965	\$ 396,958
Community Relations	\$ 3,470	\$ 3,723	\$ -	\$ 3,117
Municipal Court	\$ -	\$ 1,187,547	\$ 772,523	\$ 1,181,949
<b>Total Revenue</b>	<b>\$ 362,890</b>	<b>\$ 1,632,492</b>	<b>\$ 1,018,488</b>	<b>\$ 1,582,024</b>
<b>Expenditures</b>				
Personnel Services	\$ 2,846,227	\$ 3,434,818	\$ 2,542,035	\$ 3,642,436
Materials and Supplies	\$ 30,183	\$ 42,624	\$ 24,314	\$ 42,624
Services and Charges	\$ 2,151,210	\$ 2,517,412	\$ 2,591,258	\$ 2,268,774
<b>Total Expenditures</b>	<b>\$ 5,027,620</b>	<b>\$ 5,994,854</b>	<b>\$ 5,157,607</b>	<b>\$ 5,953,834</b>
<b>General Fund Cost</b>	<b>\$ 4,664,730</b>	<b>\$ 4,362,362</b>	<b>\$ 4,139,119</b>	<b>\$ 4,371,810</b>

\*In 2020 Municipal Court was reorganized to be a part of Administration

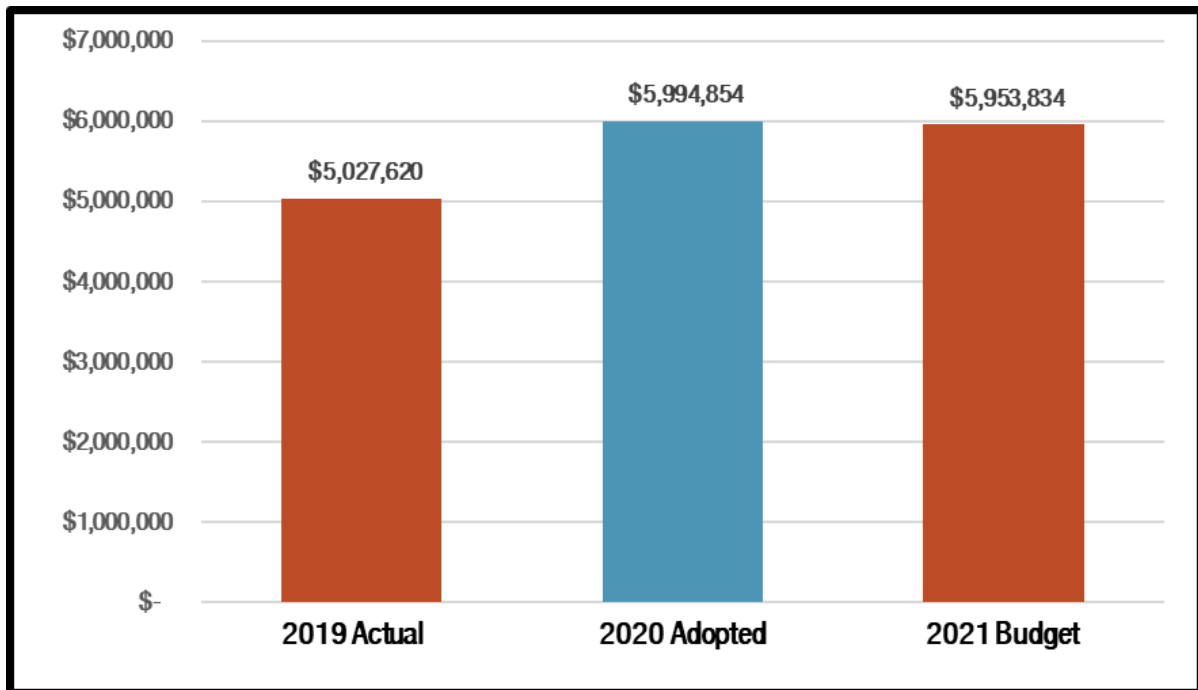


# ADMINISTRATION

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE SUMMARY



# ADMINISTRATION

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## LEGISLATIVE

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$645,038
Total FTE	9

### DESCRIPTION

The City Council serves as the legislative and governing body of the City and has the responsibility for establishing city policies, goals, and enacting law. The City council has the authority to adopt ordinances, resolutions, and policies as needed to conduct the business of the City. The City council may, by ordinance, enter into contracts or intergovernmental agreements with other governmental entities to furnish or receive services or provide for cooperative delivery. The City Council annually appropriates from anticipated and available revenues, the monies to conduct the business of the City. A budget is submitted each year for the City Council to review and approve that establishes spending levels within the various funds the City operates. The City Council appoints the City Manager, City Attorney, and Municipal Court Judge, as well as the various members of boards, commissions, and advisory committees.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$645,038 for the Legislative Division. This represents a decrease of \$30,560 (-5%) from the FY 2020 Adopted Budget.

This decrease is primarily associated with a 2% base budget reduction due to the impact of the COVID-19 pandemic on revenues.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Legislative	\$ 629,362	\$ 675,598	\$ 483,347	\$ 645,038
<b>Total Expenditures</b>	<b>\$ 629,362</b>	<b>\$ 675,598</b>	<b>\$ 483,347</b>	<b>\$ 645,038</b>



# ADMINISTRATION

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## LEGAL

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$1,134,196
Total FTE	5

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$1,134,196 for the Legal Division. This represents an increase of \$68,801 (6%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system. Legal was not subject to any budget reductions. FTE count remained the same for 2021.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
City Attorney	\$ 800,621	\$ 809,820	\$ 659,969	\$ 878,621
Legal Services	\$ 170,147	\$ 255,575	\$ 81,069	\$ 255,575
<b>Total Expenditures</b>	<b>\$ 970,768</b>	<b>\$ 1,065,395</b>	<b>\$ 741,038</b>	<b>\$ 1,134,196</b>

# ADMINISTRATION

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## CITY MANAGER

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$1,425,630
Total FTE	8

### DESCRIPTION

Under general policy direction of the City Council the City Manager functions as the Chief Executive Officer, exercising supervision and administrative direction over all city departments and divisions of the City Manager's office. The office of the City Manager provides and coordinates all administrative, technical and analytical support functions for the City Council. To advise, direct and evaluate department heads and other management personnel in a manner consistent with present and future community needs and in conformity with all laws, policies and general direction provided by the city council.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$1,425,630 for the City Manager's division. This represents a decrease of \$60,256 (-4%) from the FY 2020 Adopted Budget.

This decrease is associated a 2% base budget reduction to account for a decrease in revenues due to the COVID-19 pandemic. This was offset by an increase to salaries and benefits. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
City Manager	\$ 1,288,948	\$ 1,485,886	\$ 1,332,251	\$ 1,425,630
<b>Total Expenditures</b>	<b>\$ 1,288,948</b>	<b>\$ 1,485,886</b>	<b>\$ 1,332,251</b>	<b>\$ 1,425,630</b>

# ADMINISTRATION

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## CITY CLERK

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$472,500
Total FTE	4

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$472,500 for the City Clerk's division. This represents an increase of \$67,894 (17%) from the FY 2020 Adopted Budget.

This increase is associated with 2021 being an election year and having those associated expenses. Additionally, there was an increase in salary and benefits. These were offset by a small budget reduction due to the COVID-19 pandemic. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
City Clerk	\$ 443,047	\$ 404,606	\$ 298,311	\$ 472,500
<b>Total Expenditures</b>	<b>\$ 443,047</b>	<b>\$ 404,606</b>	<b>\$ 298,311</b>	<b>\$ 472,500</b>

# ADMINISTRATION

## ECONOMIC DEVELOPMENT

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$642,021
Total FTE	4

### DESCRIPTION

Economic Development by definition is a process designed to stimulate the creation of wealth within a community and raise the standard of living for the area’s residents. To help accomplish this, the Economic Development Division works to attract, retain, and expand quality businesses in the City of Commerce City for the long-term economic vitality and sustainability of the City. The division also works to diversify the City’s revenues, increase the generation of Sales and Use Taxes, and help brand Commerce City as a preferred business location. The Division is responsible for the City’s Business Incentive Program and manages programs and services offered at the Commerce City Small Business Resource Center. The City’s Economic Development Division is part of the City Manager’s office.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$642,021 for the Economic Development Division. This represents a decrease of \$223,454 (-26%) from the FY 2020 Adopted Budget.

This division has a large decrease from the 2020 level. This was due to two large one time budget enhancements that were budgeted in 2020. As well as business incentives that were paid out in 2020. This division had a base budget reduction and contains various expenses due to CARES act funding. A business development contract was added for 2021. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Economic Development	\$ 841,212	\$ 865,475	\$ 1,306,876	\$ 642,021
<b>Total Expenditures</b>	<b>\$ 841,212</b>	<b>\$ 865,475</b>	<b>\$ 1,306,876</b>	<b>\$ 642,021</b>

# ADMINISTRATION

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## COMMUNITY RELATIONS

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$1,068,286
Total FTE	7

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 4<sup>th</sup>, City Council approved a budget of \$992,419 for the Community Relations Division. This represents an increase of \$75,867 (8%) from the FY 2020 Adopted Budget.

This increase is associated with increases to salary and benefits due to take effect FY 2021. There were also enhancements added, including funds for translation services as well as media training for a crisis. These increases were partially off-set by 2% base budget reductions implemented in response to the COVID-19 pandemic. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Community Relations	\$ 854,283	\$ 992,419	\$ 571,669	\$ 1,068,286
<b>Total Expenditures</b>	<b>\$ 854,283</b>	<b>\$ 992,419</b>	<b>\$ 571,669</b>	<b>\$ 1,068,286</b>

# ADMINISTRATION

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## MUNICIPAL COURT

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$566,163
Total FTE	6

### DESCRIPTION

The Municipal Court is responsible for court management and for providing an accessible, efficient, and impartial forum for all participants in cases involving traffic and municipal ordinance violations. The court promotes public trust in both the justice system and local government. Beginning with the 2020 Budget, the Municipal Court was moved from the Finance Department to the City Manager's office budget.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$566,163 for the Municipal Court Division. This represents an increase of \$60,688 (12%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system. This division was not subject to 2% base budget decreases. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Municipal Court	\$ 516,881	\$ 505,475	\$ 424,114	\$ 566,163
<b>Total Expenditures</b>	<b>\$ 516,881</b>	<b>\$ 505,475</b>	<b>\$ 424,114</b>	<b>\$ 566,163</b>

**CITY OF COMMERCE CITY**

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# HUMAN RESOURCES

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**HUMAN RESOURCES ADMINISTRATION  
RISK MANAGEMENT  
ORGANIZATIONAL DEVELOPMENT**





# HUMAN RESOURCES

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## DEPARTMENT OVERVIEW

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	2021 Budget
<b>Human Resources</b>	<b>\$ 1,205,573</b>
Human Resources	\$ 1,000,991
Risk Management	\$ 158,132
Organizational Development	\$ 46,450
<b>Total</b>	<b>\$ 1,205,573</b>



# HUMAN RESOURCES

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## BUDGET AT A GLANCE

	2021 Adopted Budget
Total Revenue	\$0
Total Expenditures	\$1,205,573
Fund Balance	\$0
General Fund Cost	\$1,205,573
% Funded by General Fund	100%
Total FTE	8

## DESCRIPTION

The Human Resources Department is responsible for the administration of human resource, employee benefits, and labor relation programs including personnel selection, classification, compensation, equal employment opportunity, labor negotiations, employee relations, employee training and development, benefits, and retirement. In addition, Human Resources administers risk management, safety, wellness, and workers' compensation programs.



# HUMAN RESOURCES

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## WORK PLAN PERFORMANCE MEASURES

### Outcome: **Be an employer of choice**

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

### Outcome: **A healthy and safe workforce**

- Maintain Workers Compensation Experienced Modification Rating (EMod)  $\leq$  1.0 by December 31, 2021.
- Provide quality and responsive city services within 95% of the stated service level standard.

## OBJECTIVE MEASUREMENT AND OUTCOMES

- Publish a Recruitment life Cycle by 1st quarter of 2021 to all departments. Develop a Recruitment dashboard for external and internal transparency. Effectively manage and continually enhance the City's recruiting, hiring and onboarding (RHO) process with the goal to: offer a great experience for new employees to increase engagement, motivation and commitment; increase the quality of candidates and newly hired employees; and make the RHO process more efficient for hiring supervisors.
- Effectively manage a comprehensive Performance Management (PM) system with goals of: 100% Performance Evaluations completed by supervisors within 30 days of due date, Phase 1 goals within 60 days; and support to supervisors related to managing the performance of employees.
- Effectively manage and enhance a comprehensive employee training and development (TD) program to expand professional and personal development.
- Effectively manage and enhance competitive compensation programs. Compensation study will be complete by 4th quarter of 2021 and implemented on Jan 1, 2022.
- Effectively manage and enhance the City's comprehensive and competitive benefits package.
- Effectively manage all employment policies (American Federation of State, County, and Municipal Employees (AFSCME) Collective Bargaining Agreement (CBA), Fraternal Order of Police (FOP) Collective Bargaining Agreement (CBA), Charter, Employee Policies) to ensure compliance
- Effectively manage employment law regulations (Department of Labor (DOL), Fair Labor Standards Act (FLSA), Title VII, etc.) in compliance with federal, state and city regulations/policies.
- Annually review Risk Management program components to ensure regulatory compliance. Develop and publish Risk dashboard for internal and external use
- Develop Processes around Improved claims handling.
- Conduct Monthly Safety Team meetings with accountability and engagement built into action items.

# HUMAN RESOURCES

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$1,205,573 for the Human Resources Department. This represents an increase of \$30,262 (3%) from the FY 2020 Adopted Budget.

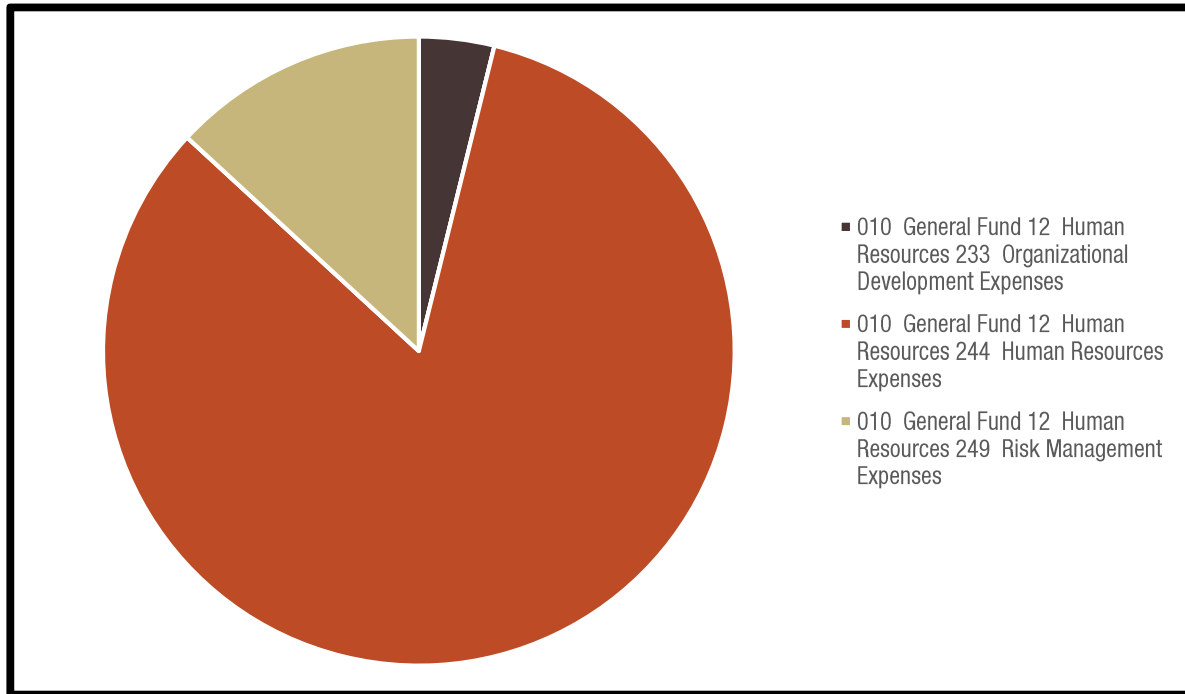
This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the City’s position budgeting system. The department had a 2% base budget reduction that offset some of the increase. Human Resources maintained their FTE level from 2020.

## DEPARTMENT REVENUE AND EXPENDITURES SUMMARY

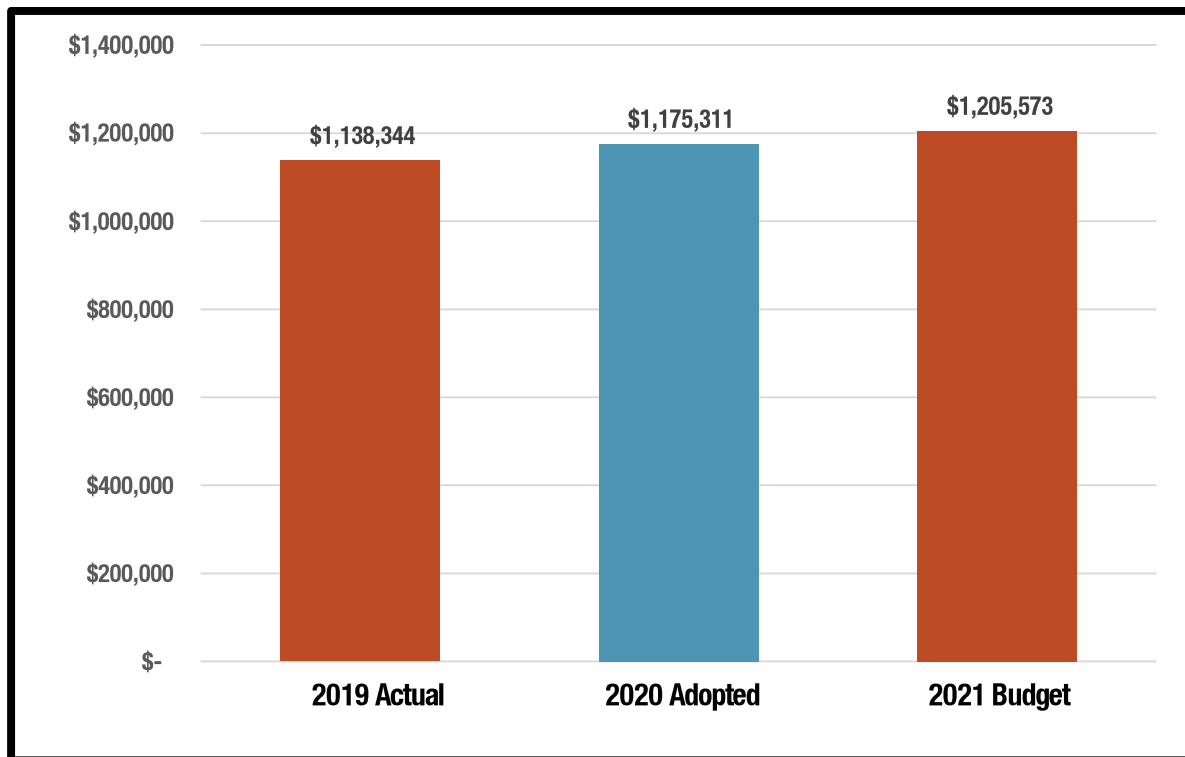
Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Revenue</b>				
Human Resources	\$ 160	\$ -	\$ 199	\$ -
<b>Total Revenue</b>	<b>\$ 160</b>	<b>\$ -</b>	<b>\$ 199</b>	<b>\$ -</b>
<b>Expenditures</b>				
Personnel Services	\$ 549,050	\$ 654,982	\$ 510,915	\$ 726,366
Materials and Supplies	\$ 5,977	\$ 4,771	\$ 3,696	\$ 4,771
Services and Charges	\$ 583,317	\$ 515,558	\$ 367,886	\$ 474,436
<b>Total Expenditures</b>	<b>\$ 1,138,344</b>	<b>\$ 1,175,311</b>	<b>\$ 882,496</b>	<b>\$ 1,205,573</b>
<b>General Fund Cost</b>	<b>\$ 1,138,184</b>	<b>\$ 1,175,311</b>	<b>\$ 882,297</b>	<b>\$ 1,205,573</b>

# HUMAN RESOURCES

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# HUMAN RESOURCES

## HUMAN RESOURCES ADMINISTRATION

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$1,000,991
Total FTE	7

### DESCRIPTION

The Commerce City Human Resources division is responsible for effectively administering the City's comprehensive Human Resource programs, including recruitment, testing, classification, compensation, benefits, training, negotiation and contract administration, memoranda of understanding, compliance with laws, rules, regulations and council policies, and for providing administrative support to the City Manager

The Commerce City Human Resources Department:

- Administers approximately 60 recruitments per year.
- Negotiates two bargaining unit contracts on behalf of the City.
- Administers all City employee benefits including medical, dental, vision, and other voluntary insurance programs, deferred compensation, retirement, personal flex-spending, among other benefit programs for more than 400 City employees.
- Coordinates citywide training programs for the whole City.
- Administers the City's unemployment insurance claims.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$1,000,991 for the Human Resources Administration Division. This represents an increase of \$15,404 (2%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the City's position budgeting system. The division also had a 2% base budget reduction that offset some of the increase. FTEs remained the same at 7.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Human Resources	\$ 879,015	\$ 985,587	\$ 743,555	\$ 1,000,991
<b>Total Expenditures</b>	<b>\$ 879,015</b>	<b>\$ 985,587</b>	<b>\$ 743,555</b>	<b>\$ 1,000,991</b>

# HUMAN RESOURCES

## RISK MANAGEMENT

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$158,132
Total FTE	1

### DESCRIPTION

The Commerce City Risk Management Division of the Human Resource’s Department is responsible for administering various City insurance programs including Workers’ Compensation and Property, and coordinates safety and environmental programs. These responsibilities include conducting necessary compliance and general training sessions, developing and updating policies and procedures, investigating accidents/injuries/claims, monitoring and advising on loss control and safety matters, negotiating claim settlements, communicating with all departments on insurance matters to minimize the overall risk of loss to the City, and preparing reports.



- The development of processes for streamlining and monitoring the coordination of benefits to employees injured-on-duty, participate in Americans with Disabilities Act (ADA) accommodation and strategy meetings.
- Investigates property and liability claims against the City ranging from damage to vehicles to damage to homes and businesses.
- Investigates workers’ compensation claims.
- Conducts job site and/or facility inspections.
- Conducts safety or risk management related classes held at the department level.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$158,132 for the Risk Management Division. This represents an increase of \$14,858 (10%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the City’s position budgeting system. These were offset by a small budget reduction due to the pandemic. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Risk Management	\$ 206,028	\$ 143,274	\$ 129,478	\$ 158,132
<b>Total Expenditures</b>	<b>\$ 206,028</b>	<b>\$ 143,274</b>	<b>\$ 129,478</b>	<b>\$ 158,132</b>

# HUMAN RESOURCES

## ORGANIZATIONAL DEVELOPMENT

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$46,450
Total FTE	0

### DESCRIPTION

The Commerce City Organizational development division is responsible for planning and development for the City by providing leadership and support to employees, to increase organization effectiveness through planned change in processes and systems

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$46,450 for the Organizational Development Division. This represents \$0 (0%) which is no change from the FY 2020 Adopted Budget.

There was no change from the prior year, costs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Organizational Development	\$ 48,786	\$ 46,450	\$ 9,407	\$ 46,450
<b>Total Expenditures</b>	<b>\$ 48,786</b>	<b>\$ 46,450</b>	<b>\$ 9,407</b>	<b>\$ 46,450</b>

## EMPLOYEE ASSISTED HOUSING

### DESCRIPTION

This is a program where employees can obtain a secured loan up to \$10,000 for down payment and/or closing cost assistance for a home purchase in Commerce City. The loan is forgivable over an employee's years of service. Employee Assisted Housing is not budgeted, because usage of the program is inconsistent. Below are the historical expenditures

### EMPLOYEE ASSISTED HOUSING

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Employee Assisted Housing	\$ 4,515	\$ -	\$ 56	\$ -
<b>Total Expenditures</b>	<b>\$ 4,515</b>	<b>\$ -</b>	<b>\$ 56</b>	<b>\$ -</b>



CITY OF COMMERCE CITY

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# FINANCE

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**FINANCIAL PLANNING & BUDGETING**

**FINANCIAL SERVICES**

**TAX**

**INTERNAL SERVICES**



# FINANCE

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## DEPARTMENT OVERVIEW

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	2021 Budget
<b>Finance</b>	<b>\$ 12,376,922</b>
Internal Services	\$ 9,648,397
Financial Services	\$ 1,027,432
Financial Planning & Budgeting	\$ 466,170
Tax	\$ 1,234,923
<b>Total</b>	<b>\$ 12,376,922</b>



# FINANCE

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## BUDGET AT A GLANCE

	2021 Adopted Budget
Total Revenue	\$0
Total Expenditures	\$12,376,922
Fund Balance	\$0
General Fund Cost	\$12,376,922
% Funded by General Fund	100%
Total FTE	24

## DESCRIPTION

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

## WORK PLAN PERFORMANCE MEASURES

### Outcome: **Financial Compliance and Stability**

- Maintain or improve credit ratings on all debt issuances annually.
- Increase tax compliance awareness by providing tax payers educational opportunities, enhanced online resources/tools, and by directly engaging at least 3.5% of licensed businesses during 2021.
- Annually manage expenditures within 2% of the approved budget for each department.

### Outcome: **Fair and Impartial Administration of Justice**

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

### Outcome: **Accessible, reliable, and Transparent Information**

- Publish 2020 Comprehensive Annual Financial (CAFR) by July 31, 2021.
- Publish 2020 Popular Annual Financial Report (PAFR) by August 31, 2021.
- Publish the 2022 Budget by December 31, 2021.
- Publish the 2021 Budget-At-A-Glance by December 31, 2020.

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$12,376,922 for the Finance department. This represents a decrease of \$690,601 (6%) from the FY 2020 Adopted Budget.

There were several reasons for this decrease. The decrease was mainly due to a sizeable decrease in the salary market adjustment as well as the cell phone maintenance account being moved to the Information Technology department. These decreases were offset by increases to the City’s contingency fund, benefit costs, and employee compensation and benefits increases due to a calculation correction in the city’s position budgeting system. Finance also took a 2% base budget reduction due to the Covid-19 pandemic. Finances FTE count remained the same.

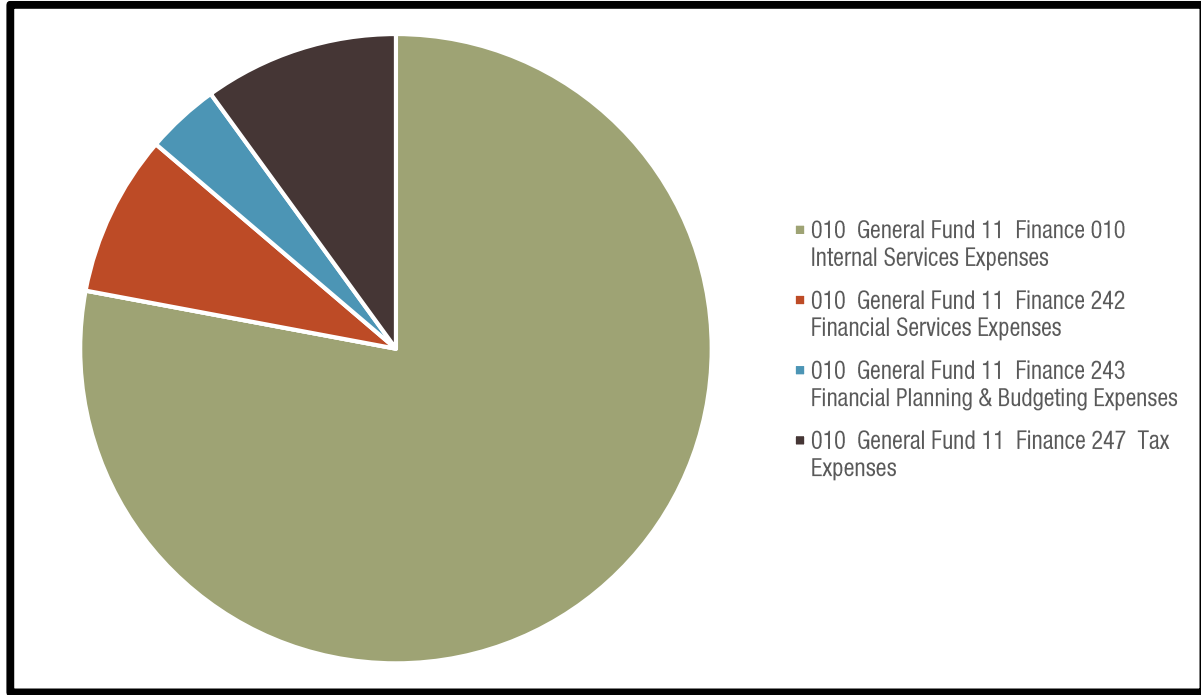
## DEPARTMENT REVENUE AND EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Revenue</b>				
Finance	\$ 1,446,333	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 1,446,333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>				
Personnel Services	\$ 2,062,213	\$ 1,845,244	\$ 1,359,647	\$ 2,024,319
Materials and Supplies	\$ 35,130	\$ 34,652	\$ 7,248	\$ 15,473
Services and Charges	\$ 8,649,105	\$ 11,187,627	\$ 5,958,705	\$ 10,337,130
<b>Total Expenditures*</b>	<b>\$ 10,746,448</b>	<b>\$ 13,067,523</b>	<b>\$ 7,325,600</b>	<b>\$ 12,376,922</b>
<b>General Fund Cost</b>	<b>\$ 9,300,115</b>	<b>\$ 13,067,523</b>	<b>\$ 7,325,600</b>	<b>\$ 12,376,922</b>

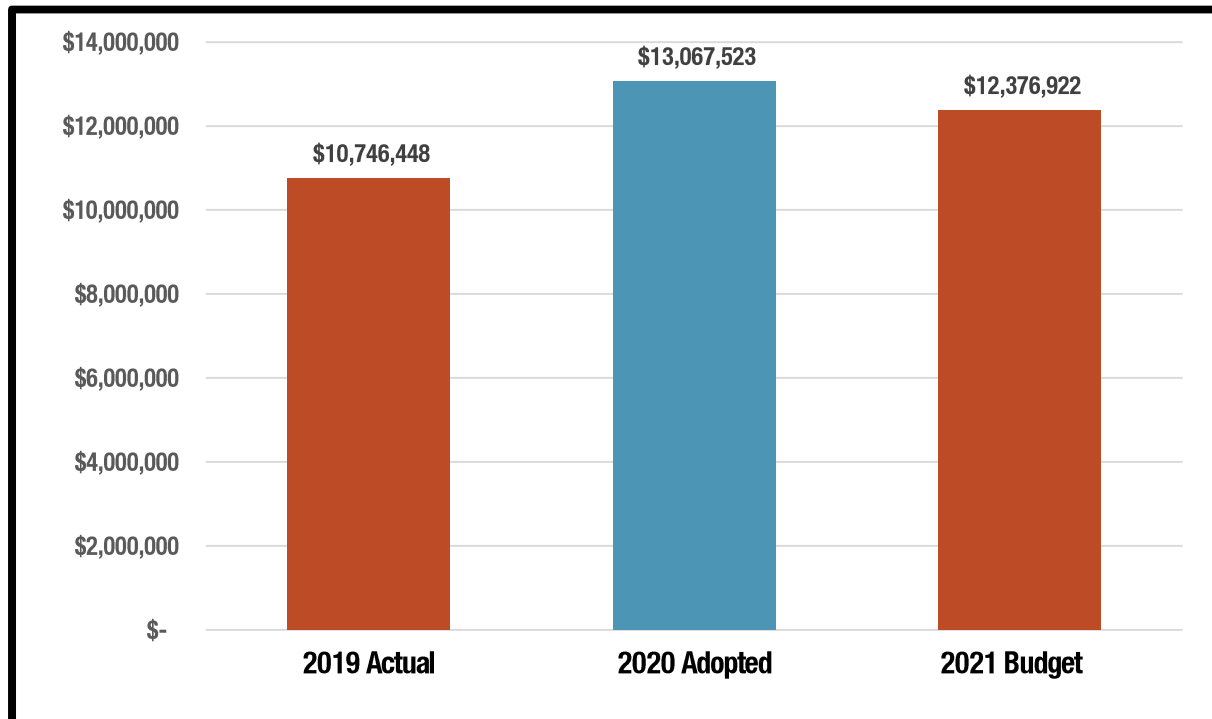
\*Total expenditures for 2019 Actual includes \$247,524 reported as debt service in the CAFR.

# FINANCE

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# FINANCE

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## FINANCIAL PLANNING & BUDGETING

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$466,170
Total FTE	4

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$466,170 for the Financial Planning and Budgeting Division. This represents an increase of \$39,691 (9%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the city's position budgeting system. FTEs remained the same.

### DIVISION EXPENDITURE SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Financial Planning and Budgeting	\$ 364,896	\$ 426,479	\$ 308,932	\$ 466,170
<b>Total Expenditures</b>	<b>\$ 364,896</b>	<b>\$ 426,479</b>	<b>\$ 308,932</b>	<b>\$ 466,170</b>

# FINANCE

## FINANCIAL SERVICES

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$1,027,432
Total FTE	8

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$1,027,432 for the Financial Services Division. This represents a decrease of \$6,025 (-1%) from the FY 2020 Adopted Budget.

This small decrease is primarily associated with the 2% base budget reduction that offset some the increase related to employee compensation and benefits increases in our system as well as an increase in several fees. FTEs remained the same. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Financial Services	\$ 1,190,621	\$ 1,033,457	\$ 875,001	\$ 1,027,432
<b>Total Expenditures</b>	<b>\$ 1,190,621</b>	<b>\$ 1,033,457</b>	<b>\$ 875,001</b>	<b>\$ 1,027,432</b>





# FINANCE

## TAX

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$1,234,923
Total FTE	12

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$1,234,923 for the Tax Division. This represents an increase of \$60,256 (5%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the city's position budgeting system. There were no changes to the FTE count.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Tax	\$ 1,050,034	\$ 1,174,667	\$ 871,427	\$ 1,234,923
<b>Total Expenditures</b>	<b>\$ 1,050,034</b>	<b>\$ 1,174,667</b>	<b>\$ 871,427</b>	<b>\$ 1,234,923</b>



# FINANCE

## INTERNAL SERVICES

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$9,648,397
Total FTE	0

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$9,648,397 for the Internal Services Division. This represents a decrease of \$784,523 (-8%) from the FY 2020 Adopted Budget.

This decrease is primarily associated with decreases to the salary market adjustment line item as well as the cell phone maintenance line item being moved to the Information Technology department. There were increases to several benefit costs as well as the 2% base budget reduction that offset some of these decreases.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Internal Services	\$ 7,624,016	\$ 10,432,920	\$ 5,270,240	\$ 9,648,397
<b>Total Expenditures*</b>	<b>\$ 7,624,016</b>	<b>\$ 10,432,920</b>	<b>\$ 5,270,240</b>	<b>\$ 9,648,397</b>

\*Total expenditures for 2019 Actual includes \$247,524 reported as debt service in the CAFR.

# CITY OF COMMERCE CITY

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# COMMUNITY DEVELOPMENT

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**COMMUNITY DEVELOPMENT ADMINISTRATION**  
**PLANNING**  
**BUILDING SAFETY**  
**NEIGHBORHOOD SERVICES**  
**HOUSING**  
**COMMUNITY DEVELOPMENT BLOCK GRANT**



# COMMUNITY DEVELOPMENT

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## DEPARTMENT OVERVIEW

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	2021 Budget
<b>Community Development</b>	<b>\$ 4,644,347</b>
Housing	\$ 183,018
CD Administration	\$ 675,796
Planning	\$ 1,364,801
Building Safety	\$ 1,514,696
CDBG	\$ 121,048
Neighborhood Services	\$ 784,988
<b>Total</b>	<b>\$ 4,644,347</b>



# COMMUNITY DEVELOPMENT

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## BUDGET AT A GLANCE

	2021 Adopted Budget
Total Revenue	\$3,021,269
Total Expenditures	\$4,644,347
Fund Balance	\$0
General Fund Cost	\$1,623,078
% Funded by General Fund	35%
Total FTE	37

## DESCRIPTION

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

## WORK PLAN PERFORMANCE MEASURES

### Outcome: Aesthetically-pleasing neighborhoods free from noise and hazards

- Develop and maintain a proactive code compliance program to achieve 66% compliance.
- Initiate infrastructure construction for Mile High Greyhound Park (MHGP) by December 31, 2021.
- Oversee Oil and Gas Regulatory and general informational updates to improve resident health, safety, and welfare.



# COMMUNITY DEVELOPMENT

## Outcome: High-quality natural and built environment

- Achieve an average walkability score of 43 in the five redevelopment areas, as defined in the 2010 Comprehensive Plan by December 31, 2021.
- Adopt the most recent Building Code editions within 24 months of their publication.
- Adopt at least one update to the Land Development Code in 2021.
- Administer CDBG program to meet all HUD required regulations and deadlines.
- Continue the update to the city-wide Comprehensive Plan.
- Provide quality and responsive city services within 95% of the stated service level standard.
- Assist 40 low to moderate-income residents through improving their housing situations by December 31, 2021.

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$4,644,347 for the Community Development Department. This represents an increase of \$402,418 (9%) from the FY 2020 Adopted Budget.

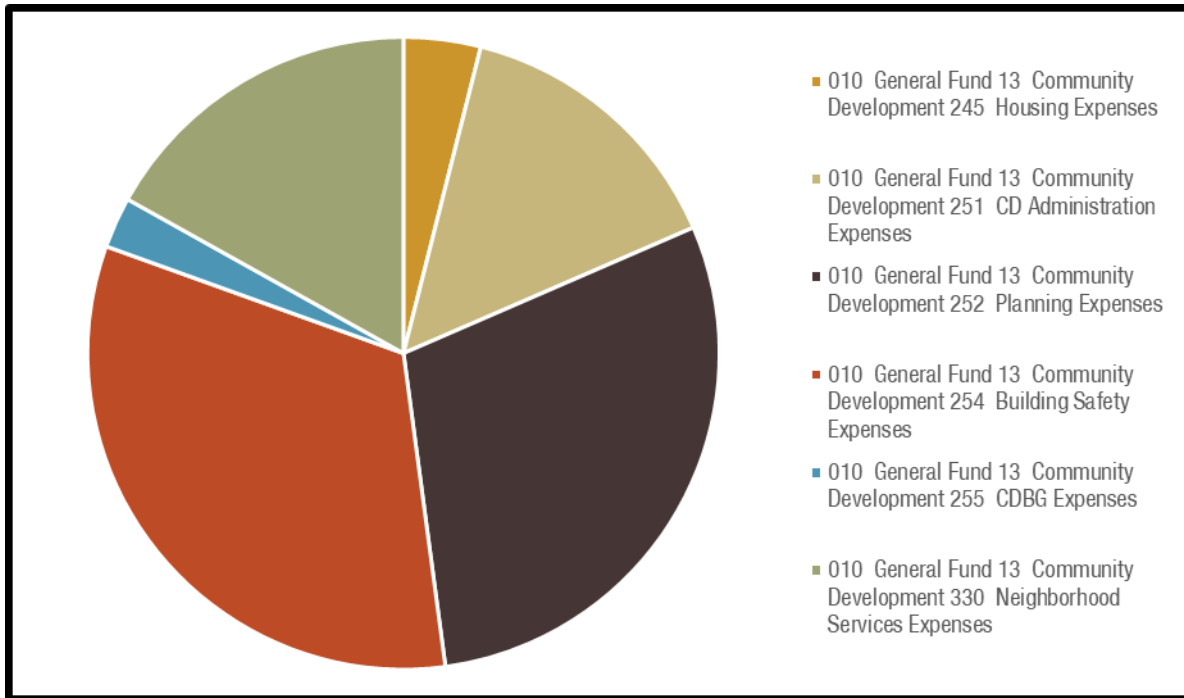
This increase is associated with increases in salaries and benefits as well as some budget enhancements. A full time Planner was added to the planning division which increased the FTE count to 37. A contracted Planner was also approved along with funds for a sign code update and an environmental consultant. This was offset by some budget reductions offered to account for a projected decrease in revenues.

## DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

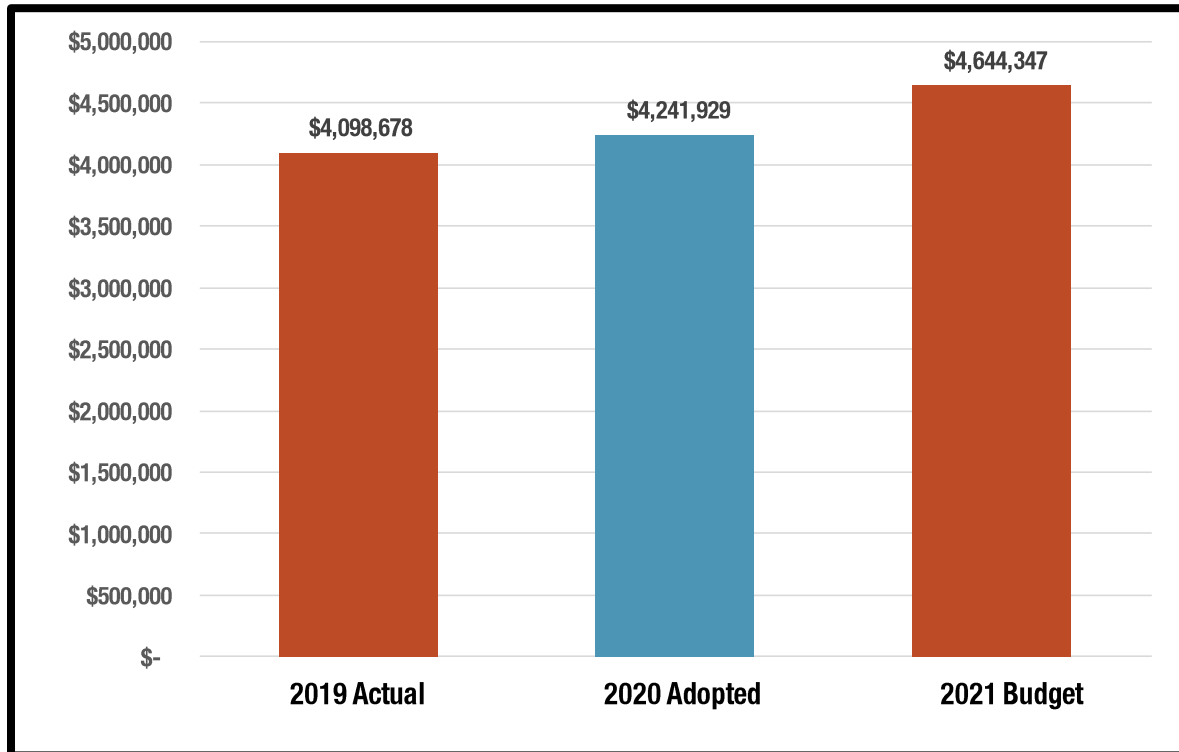
Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Revenue</b>				
Community Development	\$ 3,025,898	\$ 3,136,627	\$ 2,533,921	\$ 3,021,269
<b>Total Revenue</b>	<b>\$ 3,025,898</b>	<b>\$ 3,136,627</b>	<b>\$ 2,533,921</b>	<b>\$ 3,021,269</b>
<b>Expenditures</b>				
Personnel Services	\$ 2,710,975	\$ 2,845,860	\$ 2,151,720	\$ 3,341,817
Materials and Supplies	\$ 52,675	\$ 46,182	\$ 23,267	\$ 40,146
Services and Charges	\$ 1,275,029	\$ 1,349,887	\$ 1,059,423	\$ 1,262,384
<b>Total Expenditures</b>	<b>\$ 4,098,678</b>	<b>\$ 4,241,929</b>	<b>\$ 3,234,410</b>	<b>\$ 4,644,347</b>
<b>General Fund Cost</b>	<b>\$ 1,072,781</b>	<b>\$ 1,105,302</b>	<b>\$ 700,489</b>	<b>\$ 1,623,078</b>

# COMMUNITY DEVELOPMENT

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY





# COMMUNITY DEVELOPMENT

## COMMUNITY DEVELOPMENT ADMINISTRATION

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$675,796
Total FTE	5

### DESCRIPTION

Under the supervision of the Community Development Manager, 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 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; processing the department’s invoices, timesheets, housing loan payments, fees, fines, and petty cash and credit card reports. It processes all code enforcement, graffiti, and abatement correspondence. It processes all incoming Board of Adjustment, Planning Commission, Derby Review Board, and various Land Use applications including the legal notification requirements for subject Boards and Commission. Schedules and prepares City Council presentation items. Assists customers on the telephone and at the front counter, and maintains the databases and records management for the department.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$675,796 for the Administration Division. This represents an increase of \$17,071 (3%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the city’s position budgeting system. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
CD Administration	\$ 489,164	\$ 658,725	\$ 465,688	\$ 675,796
<b>Total Expenditures</b>	<b>\$ 489,164</b>	<b>\$ 658,725</b>	<b>\$ 465,688</b>	<b>\$ 675,796</b>

# COMMUNITY DEVELOPMENT

## PLANNING

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$1,364,801
Total FTE	8

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$1,364,801 for the Planning Division. This represents an increase of \$154,603 (13%) from the FY 2020 Adopted Budget.

This increase is associated with the addition of a 1.0 FTE Planner as well as a contracted Planner. Funds were also added for an Environmental Consultant and for the city to make an update to the city’s sign code. These were offset by some reductions offered due to the projected decrease in revenues.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Planning	\$ 1,147,913	\$ 1,210,198	\$ 909,063	\$ 1,364,801
<b>Total Expenditures</b>	<b>\$ 1,147,913</b>	<b>\$ 1,210,198</b>	<b>\$ 909,063</b>	<b>\$ 1,364,801</b>

# COMMUNITY DEVELOPMENT

## BUILDING SAFETY

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$1,514,696
Total FTE	14

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$1,514,696 for the Building Safety Division. This represents an increase of \$202,748 (15%) from the FY 2020 Adopted Budget.

This increase is mostly associated with a fix to the system that calculates salaries and benefits along with a position being upgraded to a higher salary range. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Building Safety	\$ 1,450,884	\$ 1,311,948	\$ 1,048,077	\$ 1,514,696
<b>Total Expenditures</b>	<b>\$ 1,450,884</b>	<b>\$ 1,311,948</b>	<b>\$ 1,048,077</b>	<b>\$ 1,514,696</b>



# COMMUNITY DEVELOPMENT

## NEIGHBORHOOD SERVICES

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$784,988
Total FTE	7

### DESCRIPTION

Under the supervision of the Community Development Manager, Neighborhood Services is responsible for the fair, consistent, and equitable enforcement of the codes and ordinances pertaining to code, zoning, and property maintenance violations. Through collaborative coordination, Neighborhood Services inspects specialty businesses to ensure projects comply with the city’s adopted building codes and ordinances. Neighborhood Services is responsible for the coordination of graffiti removal and abatement within the city.

Through pro-active education and enforcement, Neighborhood Services strives to be a dynamic and committed partner in maintaining vibrant neighborhoods. The primary goal is to gain voluntary compliance through community education and enforcement to maintain and improve the image of Commerce City.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$784,988 for the Neighborhood Services Division. This represents a decrease of \$3,558 (0%) from the FY 2020 Adopted Budget.

This decrease is primarily due to base budget reductions to account for projected revenue decreases. This was offset by increases to salary and benefits.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Neighborhood Services	\$ 777,730	\$ 788,546	\$ 650,714	\$ 784,988
<b>Total Expenditures</b>	<b>\$ 777,730</b>	<b>\$ 788,546</b>	<b>\$ 650,714</b>	<b>\$ 784,988</b>

# COMMUNITY DEVELOPMENT

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## HOUSING AUTHORITY

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$183,018
Total FTE	2

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$183,018 for the Housing Authority Division. This represents an increase of \$27,974 (18%) from the FY 2020 Adopted Budget.

This increase is associated with increases in salaries and benefits due to a calculation correction in the city's position budgeting system. FTEs remained the same.



### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Housing	\$ 223,143	\$ 155,044	\$ 133,391	\$ 183,018
<b>Total Expenditures</b>	<b>\$ 223,143</b>	<b>\$ 155,044</b>	<b>\$ 133,391</b>	<b>\$ 183,018</b>

# COMMUNITY DEVELOPMENT

## CDBG

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$121,048
Total FTE	1

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$121,048 for the CDBG Division. This represents an increase of \$3,580 (3%) from the FY 2020 Adopted Budget.

This increase is primarily associated with increases to salary and benefits. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
CDBG	\$ 9,844	\$ 117,468	\$ 27,476	\$ 121,048
<b>Total Expenditures</b>	<b>\$ 9,844</b>	<b>\$ 117,468</b>	<b>\$ 27,476</b>	<b>\$ 121,048</b>

\*CDBG allows appropriate expenditures to be charges to the grant which resides in the Grants Fund.

Thus, expenditures in the General Fund appear lower than budgeted



**CITY OF COMMERCE CITY**

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# PUBLIC SAFETY

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**PUBLIC SAFETY ADMINISTRATION**  
**SUPPORT OPERATIONS**  
**PATROL OPERATIONS**  
**COMMUNITY JUSTICE**  
**EMERGENCY MANAGEMENT**





# PUBLIC SAFETY

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## DEPARTMENT OVERVIEW

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	2021 Budget
<b>Public Safety</b>	<b>\$ 21,241,183</b>
Administration	\$ 1,443,848
Support Operations	\$ 7,361,894
Patrol Operations	\$ 11,759,143
Community Justice	\$ 408,374
Emergency Management	\$ 267,924
<b>Total</b>	<b>\$ 21,241,183</b>



# PUBLIC SAFETY

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## BUDGET AT A GLANCE

	2021 Adopted Budget
Total Revenue	\$1,060,181
Total Expenditures	\$21,241,183
Fund Balance	\$0
General Fund Cost	\$20,181,002
% Funded by General Fund	95%
Total FTE	146

## DESCRIPTION

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



# PUBLIC SAFETY

## WORK PLAN: PERFORMANCE MEASURES

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

- Implement three new community based policing initiatives within the Police Department by December 31, 2021.
- Assess the organizational impact of new personnel and resources while developing an annual methodology that allows the Police Department to plan for increasing service level demands December 31, 2021.
- Reduce the level of family related violence within the City by 5% by December 31, 2021.
- Reduce Auto Thefts by 5% in comparison with 2020 numbers by December 31, 2021.
- Identify and remediate ten illegal residential marijuana grows by December 31, 2021.
- Reassessment of civilian personnel (animal control, CSO, traffic.).

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

- Implement three new methods to disseminate timely and accurate criminal justice and public safety information to the community by December 31, 2021.

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$21,241,183 for the Public Safety Department. This represents an increase of \$976,796 (5%) from the FY 2020 Adopted Budget.

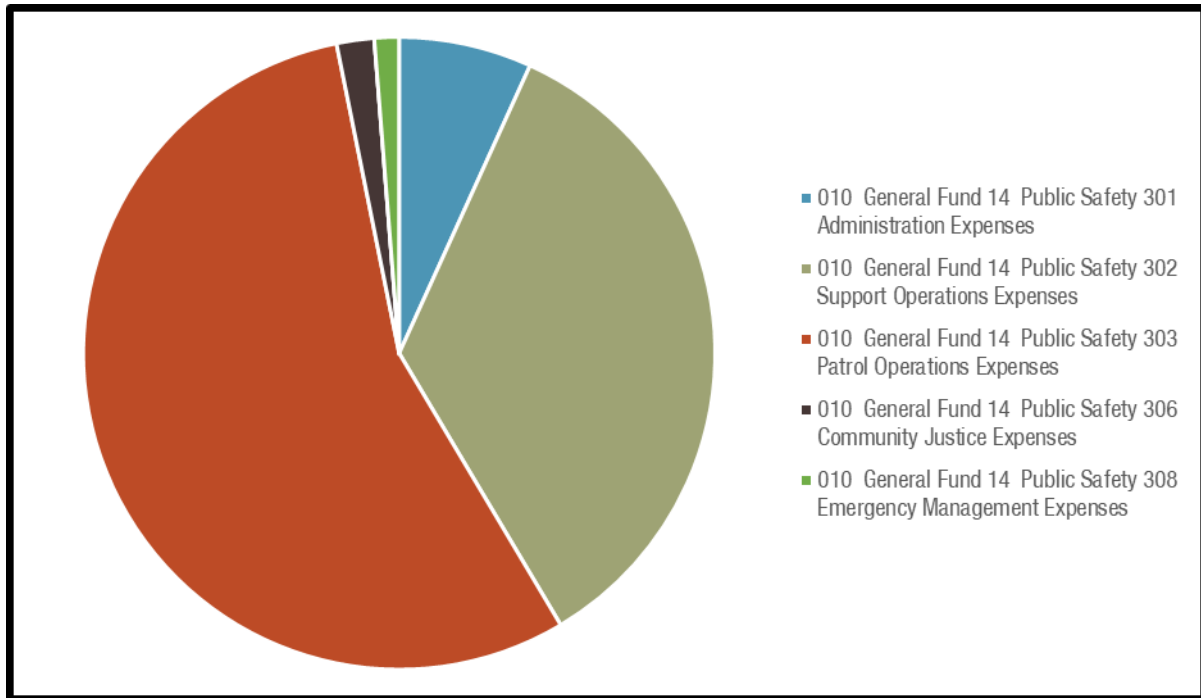
This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the city's position budgeting system. Public Safety also had an increase to Adams County Communications Center Authority (ADCOM) expenses along with several budget enhancements. Those included funds for part time employees for several areas. FTEs increased by two due to the addition of a Digital Records Technician as well as two positions that were initially budgeted for half a year converting to a full time employee that was unaccounted in 2020.

## DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

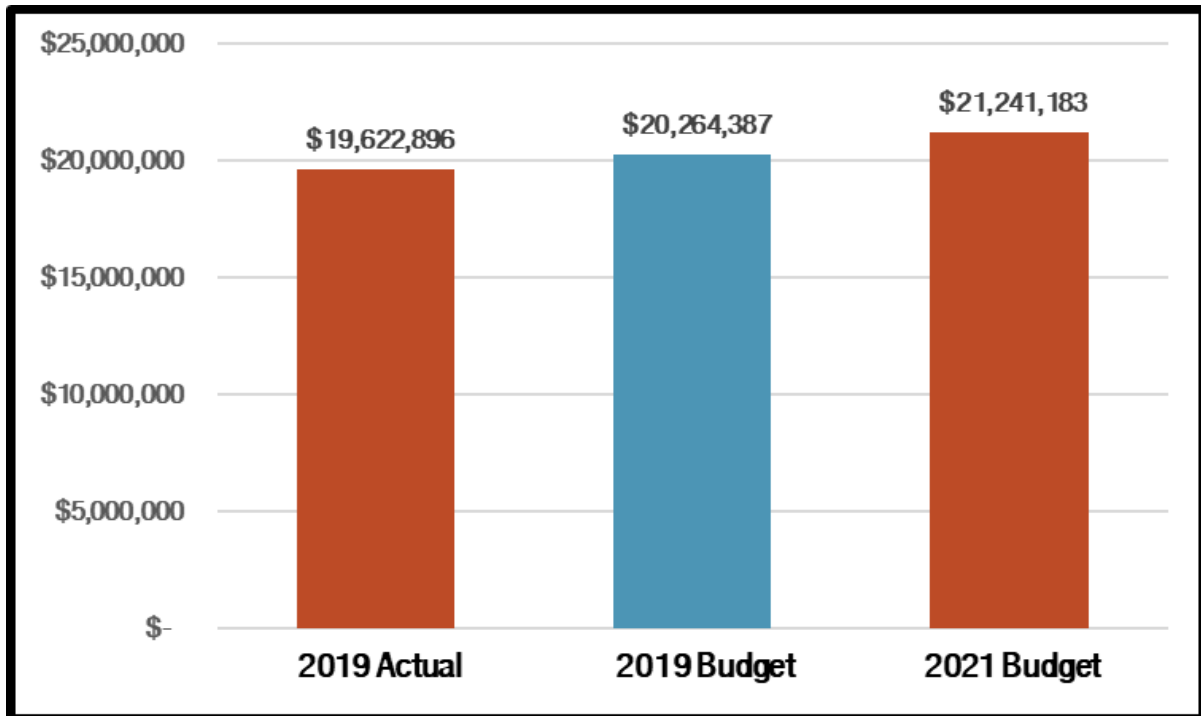
Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Revenue</b>				
Public Safety	\$ 1,457,618	\$ 1,374,164	\$ 632,135	\$ 1,060,181
<b>Total Revenue</b>	<b>\$ 1,457,618</b>	<b>\$ 1,374,164</b>	<b>\$ 632,135</b>	<b>\$ 1,060,181</b>
<b>Expenditures</b>				
Personnel Services	\$ 13,461,760	\$ 13,172,439	\$ 10,526,435	\$ 14,225,911
Materials and Supplies	\$ 407,679	\$ 782,256	\$ 1,289,843	\$ 659,256
Services and Charges	\$ 5,753,457	\$ 6,309,692	\$ 5,820,508	\$ 6,356,016
<b>Total Expenditures</b>	<b>\$ 19,622,896</b>	<b>\$ 20,264,387</b>	<b>\$ 17,636,785</b>	<b>\$ 21,241,183</b>
<b>General Fund Cost</b>	<b>\$ 18,165,278</b>	<b>\$ 18,890,223</b>	<b>\$ 17,004,651</b>	<b>\$ 20,181,002</b>

# PUBLIC SAFETY

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# PUBLIC SAFETY

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## PUBLIC SAFETY ADMINISTRATION

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$1,443,848
Total FTE	9

### 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, hiring of new officers, and department training.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$1,443,848 for the Administration Division. This represents an increase of \$70,113 (5%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the city's position budgeting system. Additionally, an FTE moved to this division from another division as part of a departmental reorganization.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Public Safety Administration	\$ 1,284,221	\$ 1,373,735	\$ 1,057,605	\$ 1,443,848
<b>Total Expenditures</b>	<b>\$ 1,284,221</b>	<b>\$ 1,373,735</b>	<b>\$ 1,057,605</b>	<b>\$ 1,443,848</b>

# PUBLIC SAFETY

## SUPPORT OPERATIONS

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$7,361,894
Total FTE	48

### DESCRIPTION

The Support Operations Division encompasses a number of units. The various units within the division have quality personnel for criminal and complex investigations. Other personnel within the unit provide technical support such as crime scene investigation, assistance referrals to crime victims, geographical profiling to identify criminal patterns, processing and storing of evidence, processing and storing of all police department records and reports, along with building a partnership with youth and schools in our community. The entire unit is committed to quality service to the relationships we serve.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$7,361,894 for the Support Operations Division. This represents an increase of \$369,534 (5%) from the FY 2020 Adopted Budget.

This increase is primarily associated with the addition of a Digital Records Tech as well as increases to the city's ADCOM budget and increases to the city's obligation to the North Metro Task Force. This division also had increases in funds for part time employees. These increases were offset by the department's reorganization that lowered FTEs by three to forty eight.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Support Operations	\$ 6,575,527	\$ 6,992,360	\$ 5,581,922	\$ 7,361,894
<b>Total Expenditures</b>	<b>\$ 6,575,527</b>	<b>\$ 6,992,360</b>	<b>\$ 5,581,922</b>	<b>\$ 7,361,894</b>

# PUBLIC SAFETY

## PATROL OPERATIONS

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$11,759,143
Total FTE	88

### DESCRIPTION

Police Patrol Operations provides first response to residents’ requests for emergency and non-emergency incidents. By using a combination of patrol techniques including enforcement of laws, education and community partnerships, patrol is responsible for the intervention, suppression, and prevention of crime, traffic flow, traffic safety, and enforcement; all intended to make citizens feel safe as well as to be safe.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$11,759,143 for the Patrol Operations Division. This represents an increase of \$503,135 (4%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the city’s position budgeting system. There were also four FTEs moved to this division as part of the department’s reorganization.



### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Patrol Operations	\$ 11,150,664	\$ 11,256,008	\$ 9,616,846	\$ 11,759,143
<b>Total Expenditures</b>	<b>\$ 11,150,664</b>	<b>\$ 11,256,008</b>	<b>\$ 9,616,846</b>	<b>\$ 11,759,143</b>

# PUBLIC SAFETY

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## COMMUNITY JUSTICE

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$408,374
Total FTE	0

### DESCRIPTION

Police Community Justice provides a variety of programs including: contract services for court appointed attorneys and interpreters, teen court, crime prevention materials, operating supplies and uniforms for Police Explorers, National Night Out, Adams County Juvenile Center, and outside services for the victim advocate program.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$408,374 for the Community Justice Division. This represents an increase of \$10,347 (3%) from the FY 2020 Adopted Budget.

This increase is associated with increases to the division's computer allocation.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Community Justice	\$ 362,778	\$ 398,027	\$ 295,424	\$ 408,374
<b>Total Expenditures</b>	<b>\$ 362,778</b>	<b>\$ 398,027</b>	<b>\$ 295,424</b>	<b>\$ 408,374</b>





# PUBLIC SAFETY

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## EMERGENCY MANAGEMENT

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$267,924
Total FTE	1

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$267,924 for the Emergency Management Division. This represents an increase of \$23,667 (10%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the city's position budgeting system as well as an increase to the division's computer allocation. FTEs remained at one.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Emergency Management	\$ 249,706	\$ 244,257	\$ 1,084,989	\$ 267,924
<b>Total Expenditures</b>	<b>\$ 249,706</b>	<b>\$ 244,257</b>	<b>\$ 1,084,989</b>	<b>\$ 267,924</b>

# PUBLIC WORKS

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



# PUBLIC WORKS

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## DEPARTMENT OVERVIEW

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	2021 Budget
<b>Public Works</b>	<b>\$ 15,503,990</b>
Public Works Administration	\$ 663,231
Street & Traffic Maintenance	\$ 4,220,233
Engineering	\$ 3,404,093
Parks Operations	\$ 3,816,433
Refuse Collection	\$ 3,400,000
<b>Total</b>	<b>\$ 15,503,990</b>



# PUBLIC WORKS

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## BUDGET AT A GLANCE

	2021 Adopted Budget
Total Revenue	\$1,036,271
Total Expenditures	\$15,503,990
Fund Balance	\$0
General Fund Cost	\$14,467,719
% Funded by General Fund	93%
Total FTE	59

## DESCRIPTION

The Public Works Department is responsible for maintaining all public infrastructure located within the City's rights-of-way including: the public street network and the public storm water drainage system. The department also develops and manages capital improvement projects from initial planning through construction. Other services include: traffic management and maintenance, snow and ice control, street sweeping, residential garbage and recycling, and public rights-of-way management and inspection. Facility Services and Fleet Management also reside within this department, however, these two service areas are treated as internal service funds and are not included within this Public Works section of the General Fund.



# PUBLIC WORKS

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## WORKPLAN PERFORMANCE MEASURES

### Outcome: **Aesthetically-pleasing neighborhoods free from noise and hazard**

- Maintain City's drainage and storm sewer system by collecting and disposing of at least 40 tons of debris by December 31, 2021.
- Provide quality and responsive city services within 95% of the stated service level standard.

### Outcome: **Safe, multi-modal travel network**

- Conduct a comprehensive evaluation of roadway and intersection crashes within the City as a part of a Safety Improvement Program by December 31, 2022.
- Construct Vasquez Blvd. improvements (60th Avenue. - 64th Avenue) by December 31, 2024.
- Rehabilitate and add safety improvements as needed to 88th Avenue I-76 to Rosemary St by December 31, 2023.
- Widen Rosemary State Highway 2 to 88th Avenue by December 31, 2024.
- Continue to seek grant funding to construct a grade separated interchange at 120th Avenue and Highway 85 by December 31, 2025.
- Provide quality and responsive city services within 95% of the stated service level standard

### Outcome: **Safe and sustainable public facilities**

- Maintain the City's improved pavement network to an average Pavement Condition Index (PCI) overall condition rating of no less than 70 to provide safe, smooth, and durable roadways for all Commerce City residents, businesses, and motorists.
- Maintain City vehicles so that the fleet is available for service 90% of the time or greater, each quarter.
- Construct crossing of the O'Brien Canal for Second Creek by December 31, 2024.
- Complete all approved phases of Capital Improvement Projects on time, on budget and to a high level of quality.
- Fix/update core city infrastructure through pavement, sidewalk, storm sewer, and traffic signal maintenance by December 31, 2024.

# PUBLIC WORKS

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

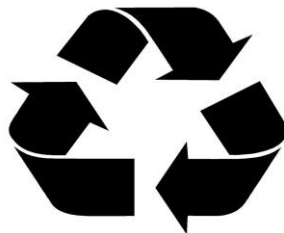
On November 2<sup>nd</sup>, City Council approved a budget of \$15,503,990 for the Public Works Department. This represents a decrease of \$1,245,039 (-7%) from the FY 2020 Adopted Budget.

This decrease is associated with a large drop in the in the line for Refuse Collections and a 2% base budget reduction due to the projected decrease in revenues. This was offset by increases to salary and benefits, increases to utility costs, and the addition of two new employees. A Capital Projects Manager and a Developmental Review Engineer were added. These two position increases were off-set by one position that was reduced, so the FTE count only increased by one to fifty-nine.



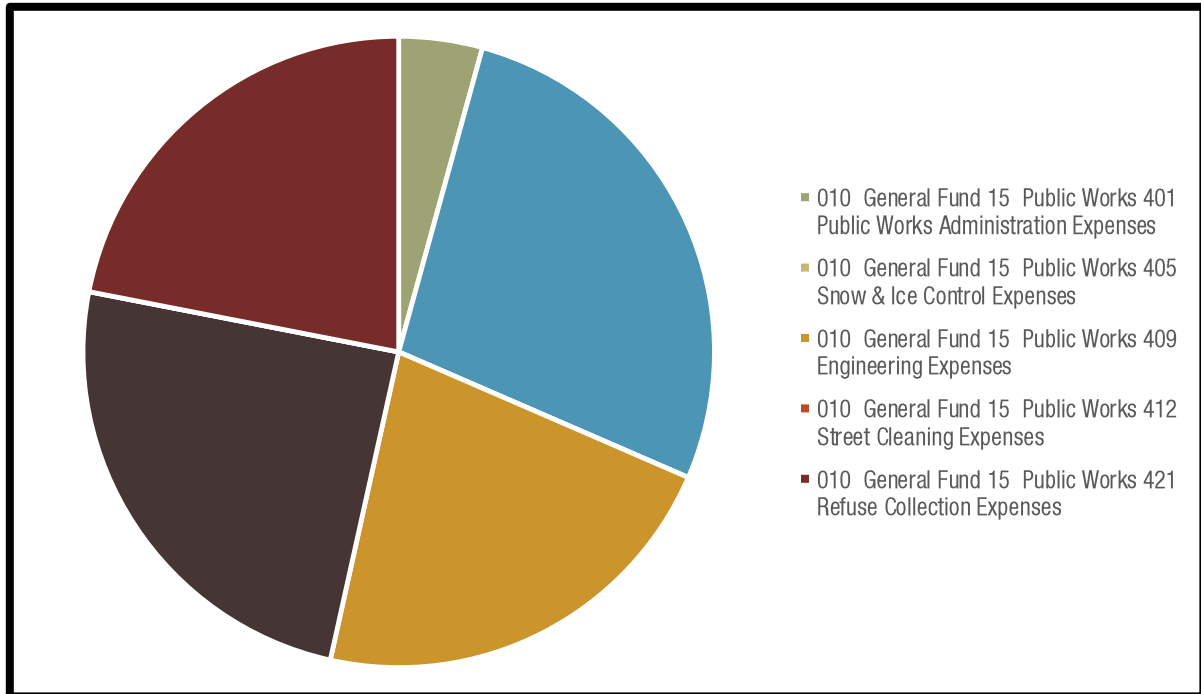
## DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Revenue</b>				
Public Works	\$ 3,622,989	\$ 3,449,678	\$ 2,573,480	\$ 1,036,271
<b>Total Revenue</b>	<b>\$ 3,622,989</b>	<b>\$ 3,449,678</b>	<b>\$ 2,573,480</b>	<b>\$ 1,036,271</b>
<b>Expenditures</b>				
Personnel Services	\$ 3,858,079	\$ 4,680,119	\$ 3,707,299	\$ 5,381,710
Materials and Supplies	\$ 624,127	\$ 731,837	\$ 609,504	\$ 776,914
Services and Charges	\$ 5,364,332	\$ 11,337,072	\$ 6,465,453	\$ 9,345,366
<b>Total Expenditures</b>	<b>\$ 9,846,539</b>	<b>\$ 16,749,029</b>	<b>\$ 10,782,256</b>	<b>\$ 15,503,990</b>
<b>General Fund Cost</b>	<b>\$ 6,223,550</b>	<b>\$ 13,299,351</b>	<b>\$ 8,208,776</b>	<b>\$ 14,467,719</b>

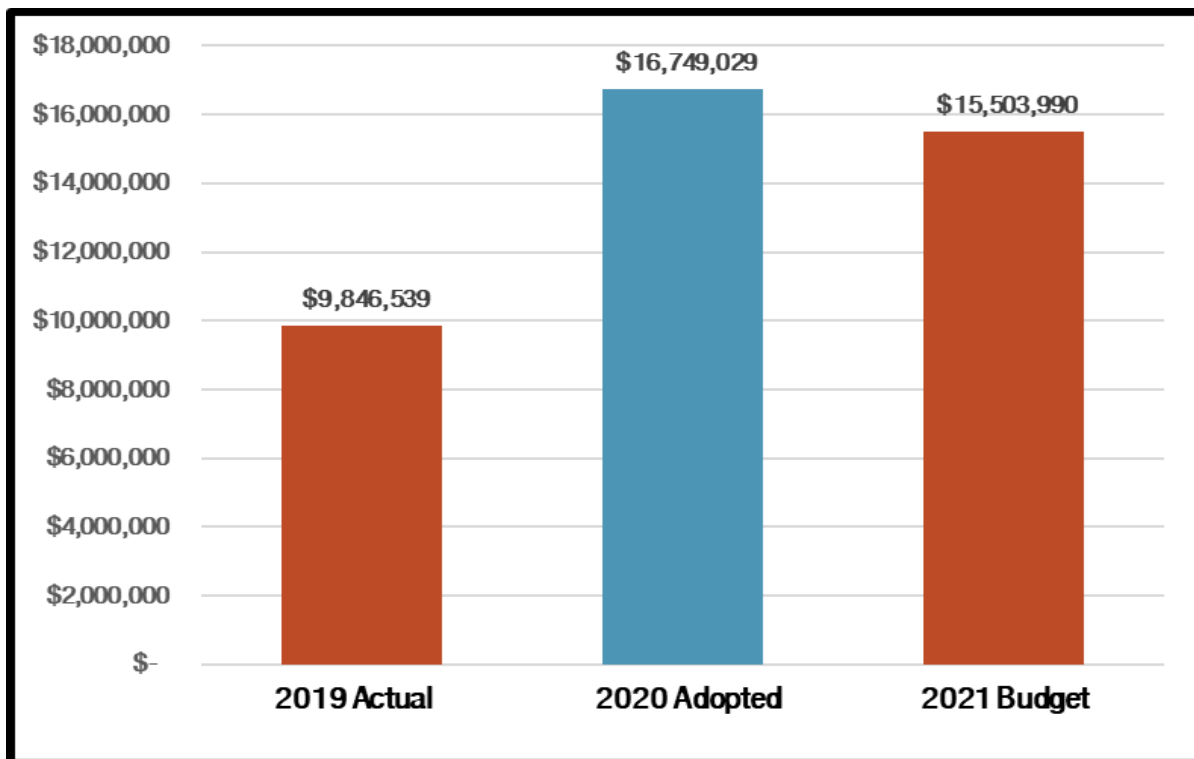


# PUBLIC WORKS

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# PUBLIC WORKS

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## PUBLIC WORKS ADMINISTRATION

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$663,231
Total FTE	6

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$663,231 for the Administration Division. This represents an increase of \$111,607 (20%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the city's position budgeting system. This increase is also associated with an additional FTE being moved to this division as part of the departmental reorganization.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Public Works Administration	\$ 528,056	\$ 551,624	\$ 454,412	\$ 663,231
<b>Total Expenditures</b>	<b>\$ 528,056</b>	<b>\$ 551,624</b>	<b>\$ 454,412</b>	<b>\$ 663,231</b>



# PUBLIC WORKS

## STREET & TRAFFIC MAINTENANCE

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$4,220,233
Total FTE	23

### DESCRIPTION

The Street and Traffic Maintenance Division provides a wide variety of services related to maintaining the City's roadways. These services include, but are not limited to, mowing of some roadway edges, litter control, street sweeping, snow plowing, roadway sign maintenance and replacement, pavement crack sealing, and striping maintenance. In addition to roadway maintenance, this Division also maintains much of the City's drainage infrastructure and oversees the contractor performing recycling and garbage collection and disposal.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$4,220,233 for the Street & Traffic Maintenance Division. This represents an increase of \$417,514 (11%) from the FY 2020 Adopted Budget.

This increase is attributed to several enhancements being added and increases to salary and benefits. Additionally, utility cost estimates were increased and new funds added for materials and supplies. These increases were offset by one position being transferred from this division to Engineering, lowering the FTE count to twenty-three.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Street & Traffic Maintenance	\$ 3,655,350	\$ 3,802,719	\$ 3,301,745	\$ 4,220,233
<b>Total Expenditures</b>	<b>\$ 3,655,350</b>	<b>\$ 3,802,719</b>	<b>\$ 3,301,745</b>	<b>\$ 4,220,233</b>



# PUBLIC WORKS

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## ENGINEERING

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$3,404,093
Total FTE	15

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$3,404,093 for the Engineering Division. This represents an increase of \$322,594 (10%) from the FY 2020 Adopted Budget.

This increase is due to the addition of three FTE. A Capital Projects Manager and Developmental Review Engineer were added and one administrative position was transferred to this division as part of a departmental reorganization. These increases were offset by 2% base budget decreases implemented in response to the COVID-19 pandemic.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Engineering	\$ 3,648,660	\$ 3,081,499	\$ 2,296,199	\$ 3,404,093
<b>Total Expenditures</b>	<b>\$ 3,648,660</b>	<b>\$ 3,081,499</b>	<b>\$ 2,296,199</b>	<b>\$ 3,404,093</b>

# PUBLIC WORKS

## PARKS OPERATIONS

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$3,816,433
Total FTE	15

### DESCRIPTION

The Parks Operations Division performs a variety of services related to maintaining the City’s parks, trails, open spaces, and building grounds. These services include, but are not limited to, turf mowing, shrub and flower bed maintenance, tree care, litter control, restroom and shelter cleaning, ball-field maintenance, irrigation system operation and maintenance, and snow removal from City buildings, parking lots, parks, and trails. This Division also provides support to many Recreation Division programs and services, as well as, providing support services for many City sponsored community events. Capital improvement and preservation projects throughout the parks, trails, and open space system are also managed by the Parks Division.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$3,816,433 for the Parks Operations Division. This represents a decrease of \$156,695 (-4%) from the FY2020 Adopted Budget.

This decrease is primarily attributed to the departmental reorganization as two employees were transferred out of this division along with some budget reductions. This was offset by increases to salary and benefits as well as more funds for utilities and supplies.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Parks Operations	\$ 25,100	\$ 3,973,128	\$ 2,974,430	\$ 3,816,433
<b>Total Expenditures</b>	<b>\$ 25,100</b>	<b>\$ 3,973,128</b>	<b>\$ 2,974,430</b>	<b>\$ 3,816,433</b>



# PUBLIC WORKS

## REFUSE COLLECTION

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$3,400,000
Total FTE	0

### DESCRIPTION

A garbage and recycling service contract is administered within the department which includes all qualifying residential units in the City. Service is also provided to all City buildings, as well as parks, and the Buffalo Run Golf Course.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$3,400,000 for the Refuse Collection Division. This represents a decrease of \$1,940,058 (-36%) from the FY 2020 Adopted Budget.

This decrease is due to contractual cost decreases for garbage and recycling services as a new contract was signed with Republic Services in 2019 that went into effect in 2020.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Refuse Collection	\$ 1,989,373	\$ 5,340,058	\$ 1,755,470	\$ 3,400,000
<b>Total Expenditures</b>	<b>\$ 1,989,373</b>	<b>\$ 5,340,058</b>	<b>\$ 1,755,470</b>	<b>\$ 3,400,000</b>



CITY OF COMMERCE CITY

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# PARKS, RECREATION & GOLF

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## COMMUNITY EVENTS

PARKS, RECREATION & GOLF ADMINISTRATION

EAGLE POINTE AQUATICS

RECREATION ADMINISTRATION

EAGLE POINTE RECREATION CENTER

BISON RIDGE RECREATION CENTER

BISON RIDGE AQUATICS

SATELLITE OPERATIONS

PIONEER PARK ATHLETICS-OUTDOOR

OUTDOOR LEISURE POOL

BISON RIDGE PROGRAMS

EAGLE POINTE PROGRAMS

PARKS PLANNING & PROGRAMMING

GOLF COURSE MAINTENANCE

GOLF COURSE OPERATIONS

GOLF COURSE RESTAURANT



# PARKS, RECREATION & GOLF

	2021 Budget
<b>Parks &amp; Recreation</b>	<b>\$ 13,645,870</b>
Community Events	\$ 137,821
Parks & Rec Administration	\$ 789,252
Eagle Pointe Aquatics	\$ 740,814
Recreation Administration	\$ 926,035
Eagle Pointe Rec Center	\$ 1,463,627
Bison Ridge Rec Center	\$ 2,038,390
Bison Ridge Aquatics	\$ 807,912
Satellite Operations	\$ 16,820
Pioneer Park Athletics-Outdoor	\$ 286,032
Outdoor Leisure Pool	\$ 819,728
Bison Ridge Programs	\$ 992,311
Eagle Pointe Programs	\$ 935,993
Parks Planning & Programming	\$ 216,005
GC Maintenance	\$ 1,235,478
GC Operations	\$ 807,005
GC Restaurant	\$ 1,432,647
<b>Total</b>	<b>\$ 13,645,870</b>



# PARKS, RECREATION & GOLF

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## DEPARTMENT OVERVIEW

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### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Revenue	\$4,550,318
Total Expenditures	\$13,645,870
Fund Balance	\$0
General Fund Cost	\$9,095,552
% Funded by General Fund	67%
Total FTE	56

### DESCRIPTION

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





# PARKS, RECREATION & GOLF

## WORK PLAN PERFORMANCE MEASURES

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

- Complete all approved phases of capital improvement projects on time, on budget, and to a high level of quality.
- Increase the number and quality of baseball/softball practice fields in the north for City Recreation and partnering agency athletic programs through cooperation with 27J School District by December 31, 2021.
- Complete Buffalo Run back nine fencing project by December 31, 2021.
- Complete Buffalo Run Irrigation design by September 30, 2021.

### Outcome: Active living and healthy lifestyles for all residents

- Complete GOCO Generation Wild Northeast Metro Coalition (NEMC) extended grant program for years 4, 5 and 6 by December 2023.
- Complete Colorado Health Foundation Healthy Places Grant execution by December 31, 2021.
- Provide quality and responsive parks, recreation, and golf services achieving an overall rating of good or excellent for 70% of all programs, services, and amenities based the annual community survey.

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$13,645,870 for the Parks, Recreation & Golf Department. This represents an increase of \$211,763 (2%) from the FY 2020 Adopted Budget.

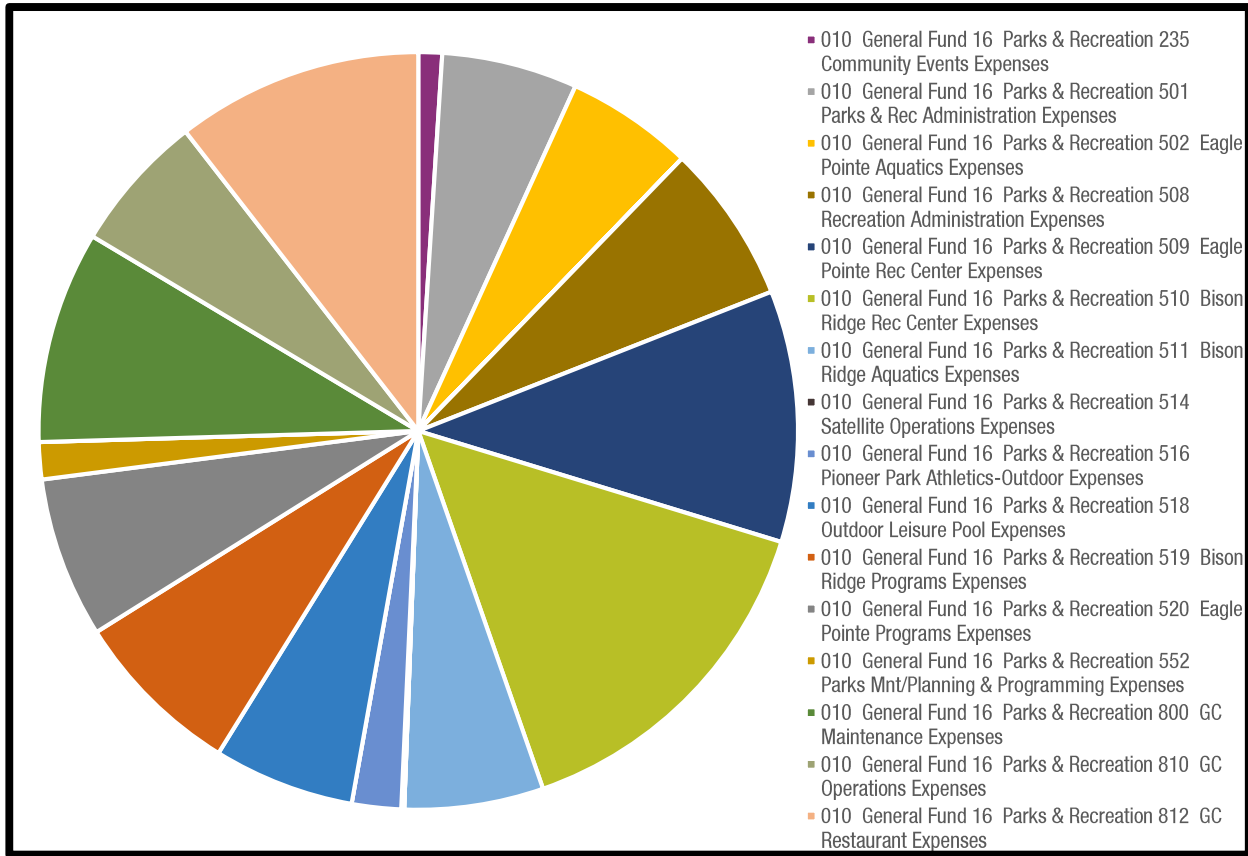
This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the city's position budgeting system. The increase also includes budget enhancements for both recreation centers for additional cleaning supplies as a result of COVID-19. This increase was offset by the 2% base budget reduction due to the pandemic. FTEs increased by 1 to a total of 56 FTEs due to an additional position that was transferred from Public Works in early 2020.

## DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

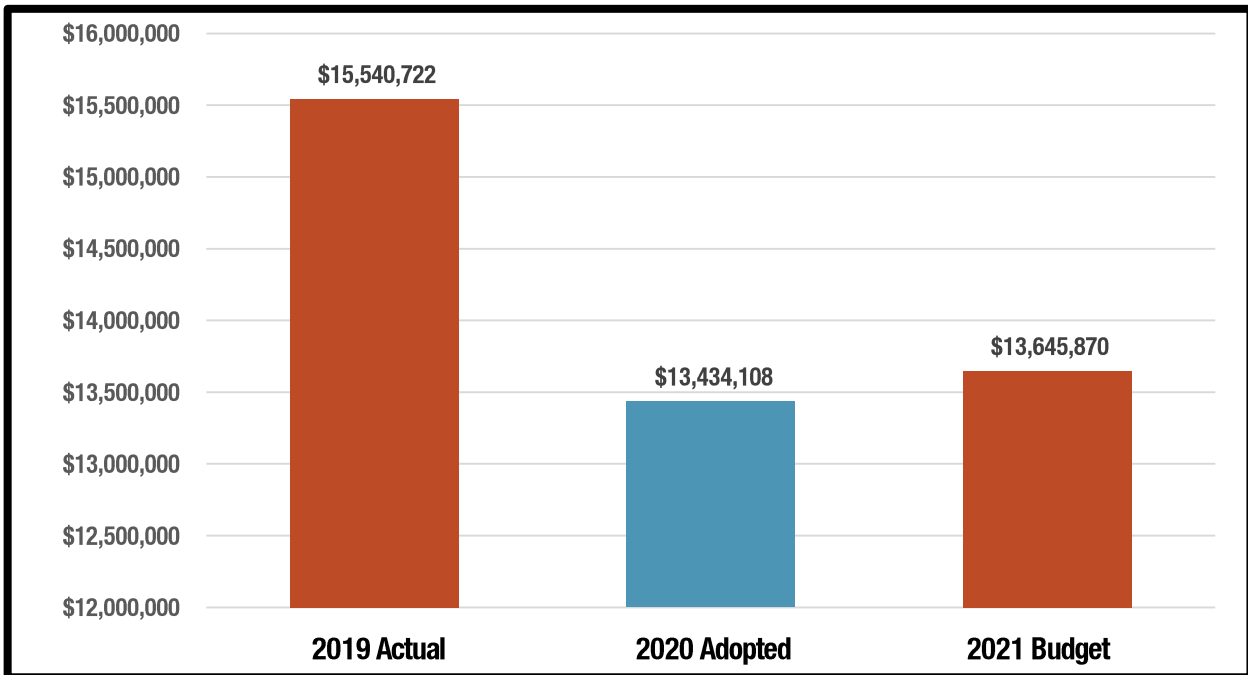
Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Revenue</b>				
Parks, Recreation & Golf	\$ 5,729,101	\$ 5,770,311	\$ 2,537,846	\$ 4,550,318
<b>Total Revenue</b>	<b>\$ 5,729,101</b>	<b>\$ 5,770,311</b>	<b>\$ 2,537,846</b>	<b>\$ 4,550,318</b>
<b>Expenditures</b>				
Personnel Services	\$ 8,543,143	\$ 7,808,274	\$ 4,809,324	\$ 7,961,370
Materials and Supplies	\$ 1,940,052	\$ 1,944,786	\$ 767,390	\$ 1,625,530
Services and Charges	\$ 5,057,527	\$ 3,681,048	\$ 2,756,140	\$ 4,058,970
<b>Total Expenditures</b>	<b>\$ 15,540,722</b>	<b>\$ 13,434,108</b>	<b>\$ 8,332,854</b>	<b>\$ 13,645,870</b>
<b>General Fund Cost</b>	<b>\$ 9,811,621</b>	<b>\$ 7,663,797</b>	<b>\$ 5,795,007</b>	<b>\$ 9,095,552</b>

# PARKS, RECREATION & GOLF

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# PARKS, RECREATION & GOLF

## COMMUNITY EVENTS

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$137,821
Total FTE	0

### DESCRIPTION

Events planned and/or supported by the Parks, Recreation and Golf Department that have a city-wide impact. Events such as, but not limited to 4th Fest and neighborhood outreaches.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$137,821 for the Community Events Division. This represents a decrease of \$6,000 (-4%) from the FY 2020 Adopted Budget.

This decrease is primarily attributed to the 2% base budget reduction due to the pandemic.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Community Events	\$ 133,099	\$ 143,821	\$ 2,171	\$ 137,821
<b>Total Expenditures</b>	<b>\$ 133,099</b>	<b>\$ 143,821</b>	<b>\$ 2,171</b>	<b>\$ 137,821</b>



# PARKS, RECREATION & GOLF

## PARKS, RECREATION & GOLF ADMINISTRATION

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$789,252
Total FTE	6

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$789,252 for the Parks & Recreation Administration Division. This represents a decrease of \$9,377 (-1%) from the FY 2020 Adopted Budget.

This decrease is primarily due to the 2% base budget reduction due to the pandemic. This decrease was offset by an increase with employee compensation and benefits due to a calculation correction in the city’s position budgeting system. FTEs remained the same.



### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Parks & Rec Administration	\$ 840,338	\$ 798,629	\$ 644,139	\$ 789,252
<b>Total Expenditures</b>	<b>\$ 840,338</b>	<b>\$ 798,629</b>	<b>\$ 644,139</b>	<b>\$ 789,252</b>

# PARKS, RECREATION & GOLF

## EAGLE POINTE AQUATICS

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$740,814
Total FTE	3

### DESCRIPTION

The Eagle Pointe Recreation Center includes a large swimming pool with slide, therapy pool, and steam room. The indoor pool provides swimmers and non-swimmers alike benefits from the many inclusive activities offered. For the avid swimmer, we offer lap swimming daily. For families and youth, we have open swim times every afternoon as well as in the evenings. For those who simply prefer mild exercise and a slower pace, we offer adult only swim times. The hours of operation are 5:30 a.m. to 9:00 p.m., Monday thru Friday, and 8:00 a.m. to 5:00 p.m. on Saturday & Sunday.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$740,814 for the Eagle Pointe Aquatics Division. This represents a decrease of \$54,434 (-7%) from the FY 2020 Adopted Budget.

This decrease is primarily due to a decrease in allocations. This decrease is offset by an increase in employee compensation and benefits due to a calculation correction in the city’s position budgeting system. FTEs remained at 3.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Eagle Pointe Aquatics	\$ 757,771	\$ 795,248	\$ 633,192	\$ 740,814
<b>Total Expenditures</b>	<b>\$ 757,771</b>	<b>\$ 795,248</b>	<b>\$ 633,192</b>	<b>\$ 740,814</b>



# PARKS, RECREATION & GOLF

## RECREATION ADMINISTRATION

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$926,035
Total FTE	8

### DESCRIPTION

The Recreation Administration Division plans, develops and implements a variety of inclusive recreation programs and services for participants of all ages. The Recreation Administration Division contributes to the quality of life in our community, promotes lifelong learning and helps unify the City through our cultural, recreational and wellness programs. The Recreation Administration Division provides safe leisure opportunities, contributes to economic vitality and enhances the quality of our physical environment through our outstanding facilities, programs and services.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$926,035 for the Recreation Administration Division. This represents a decrease of \$103,474 (-10%) from the FY 2020 Adopted Budget.

This decrease is mainly due to moving equipment replacement accounts to the appropriate division. This decrease is offset by employee compensation and benefits increases due to a calculation correction in the city's position budgeting system. Additionally one FTE moved to this division due to a reorganization of the department.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Recreation Administration	\$ 891,999	\$ 1,029,509	\$ 581,453	\$ 926,035
<b>Total Expenditures</b>	<b>\$ 891,999</b>	<b>\$ 1,029,509</b>	<b>\$ 581,453</b>	<b>\$ 926,035</b>



# PARKS, RECREATION & GOLF

## EAGLE POINTE RECREATION CENTER

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$1,463,627
Total FTE	7

### DESCRIPTION

The 80,000-square-foot Eagle Pointe Recreation Center offers a wide variety of inclusive health, fitness, creative programs, activities, and classes. This facility includes an Active Adult Center, a dance studio, exercise rooms with fitness equipment, an intergenerational game room, an indoor swimming pool, therapy pool, and steam room, a large weight room/cardio/circuit area, a yoga/spin studio, walking/jogging track, technology room, preschool, two racquetball courts, and three basketball and volleyball courts. The facility also features locker rooms, family locker rooms and child watch, rentable conference rooms, and event spaces. The hours of operation are 5:30 a.m. to 9:00 p.m., Monday thru Friday, and 8:00 a.m. to 5:00 p.m. on Saturday & Sunday.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$1,463,627 for the Eagle Pointe Recreation Center Division. This represents an increase of \$321,539 (28%) from the FY 2020 Adopted Budget.

This increase is primarily attributed to allocations that were mistakenly not budgeted the previous year as well as the equipment replacement accounts being moved into this division as they are specific to the Eagle Pointe Recreation Center. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Eagle Pointe Rec Center	\$ 1,096,641	\$ 1,142,088	\$ 967,920	\$ 1,463,627
<b>Total Expenditures</b>	<b>\$ 1,096,641</b>	<b>\$ 1,142,088</b>	<b>\$ 967,920</b>	<b>\$ 1,463,627</b>



# PARKS, RECREATION & GOLF

## BISON RIDGE RECREATION CENTER

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$2,038,390
Total FTE	7

### DESCRIPTION

The 108,000-square-foot Bison Ridge Recreation Center offers a wide variety of inclusive health, fitness, creative programs, activities, and classes. This spacious facility includes an indoor leisure pool with an interactive slide and pool party rooms, a gymnasium with walking/jogging track, a weight room/cardio/circuit area, group fitness rooms, a dance/aerobics studio, a gymnastics center, locker rooms, family locker rooms and child watch, a technology room, community rooms/event space, rentable conference rooms, and a catering kitchen. The hours of operation are 5:30 a.m. to 9:00 p.m., Monday thru Friday, and 8:00 a.m. to 5:00 p.m. on Saturday & Sunday.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$2,038,390 for the Bison Ridge Recreation Center Division. This represents an increase of \$319,942 (19%) from the FY 2020 Adopted Budget.

This increase is primarily attributed to increased allocations, an equipment replacement account being moved into this division as it is specific to Bison Ridge Recreation Center, and increases in employee compensation and benefits due to a calculation correction in the city's position budgeting system. The FTEs remained at 7.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Bison Ridge Rec Center	\$ 1,042,821	\$ 1,718,448	\$ 1,189,003	\$ 2,038,390
<b>Total Expenditures</b>	<b>\$ 1,042,821</b>	<b>\$ 1,718,448</b>	<b>\$ 1,189,003</b>	<b>\$ 2,038,390</b>





# PARKS, RECREATION & GOLF

## BISON RIDGE AQUATICS

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$807,912
Total FTE	3

### DESCRIPTION

Located at the Bison Ridge Recreation Center, the indoor leisure pool provides swimmers and non-swimmers alike benefits from the many inclusive activities offered. For the avid swimmer, we offer lap swimming. For families and youth, the recreation center has open swim times every afternoon, as well as in the evenings. For those who simply prefer mild exercise and a slower pace, the recreation center offers adult only swim times. The indoor pool features lap lanes, a lazy river, playful water elements, and an interactive slide that displays a light show to the tune of a song selected by the user. The hours of operation are 5:30 a.m. to 9:00 p.m., Monday thru Friday, and 8:00 a.m. to 5:00 p.m. on Saturday & Sunday.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$807,912 for the Bison Ridge Aquatics Division. This represents an increase of \$29,697 (4%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the city's position budgeting system. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Bison Ridge Aquatics	\$ 718,367	\$ 778,215	\$ 311,819	\$ 807,912
<b>Total Expenditures</b>	<b>\$ 718,367</b>	<b>\$ 778,215</b>	<b>\$ 311,819</b>	<b>\$ 807,912</b>

# PARKS, RECREATION & GOLF

## SATELLITE OPERATIONS

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$16,820
Total FTE	0

### DESCRIPTION

This area of the budget earmarks funds for a part time position, providing inclusive recreational programming for multiple off-sites including the residents of Conter Estates. Some expenses are reimbursed in full by the Commerce City Housing Authority.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$16,820 for the Satellite Operations Division. This represents a decrease of \$9,741 (-37%) from the FY 2020 Adopted Budget.

This decrease is attributed to the 2% base budget reduction.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Satellite Operations	\$ 15,085	\$ 26,561	\$ 6,330	\$ 16,820
<b>Total Expenditures</b>	<b>\$ 15,085</b>	<b>\$ 26,561</b>	<b>\$ 6,330</b>	<b>\$ 16,820</b>



# PARKS, RECREATION & GOLF

## PIONEER PARK ATHLETICS-OUTDOOR

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$286,032
Total FTE	2

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$286,032 for the Pioneer Park Athletic-Outdoor Division. This represents an increase of \$25,898 (10%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the city's position budgeting system as well as the realignment of funds within the department to provide a more efficient and transparent budget for the department. FTEs remained the same

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Pioneer Park Athletics	\$ 192,058	\$ 260,134	\$ 146,451	\$ 286,032
<b>Total Expenditures</b>	<b>\$ 192,058</b>	<b>\$ 260,134</b>	<b>\$ 146,451</b>	<b>\$ 286,032</b>



# PARKS, RECREATION & GOLF

## OUTDOOR LEISURE POOL

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$819,728
Total FTE	0

### 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 inclusive aquatic facility, the 2-acre center features:

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

Paradise Island Pool and spray ground is open daily Memorial Day through Labor Day, weather permitting.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$819,728 for the Outdoor Leisure Pool Division. This represents an increase of \$6,681 (1%) from the FY 2020 Adopted Budget.

This increase is primarily attributed to restoring a capital outlay account to the prior amount that was not budgeted in 2020 as well as the creation of an employee retention account.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Outdoor Leisure Pool	\$ 681,841	\$ 813,047	\$ 252,425	\$ 819,728
<b>Total Expenditures</b>	<b>\$ 681,841</b>	<b>\$ 813,047</b>	<b>\$ 252,425</b>	<b>\$ 819,728</b>



# PARKS, RECREATION & GOLF

## BISON RIDGE PROGRAMS

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$992,311
Total FTE	3

### DESCRIPTION

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

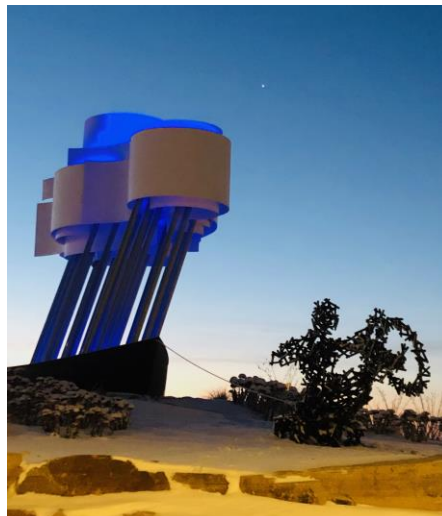
### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$992,311 for the Bison Ridge Programs Division. This represents a decrease of \$90,846 (8%) from the FY 2020 Adopted Budget.

This decrease is primarily attributed to the 2% base budget reduction implemented as a result of COVID-19. FTEs reduced from one to three total due to a reorganization of the department.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Bison Ridge Programs	\$ 813,171	\$ 1,083,157	\$ 367,405	\$ 992,311
<b>Total Expenditures</b>	<b>\$ 813,171</b>	<b>\$ 1,083,157</b>	<b>\$ 367,405</b>	<b>\$ 992,311</b>



# PARKS, RECREATION & GOLF

## EAGLE POINTE PROGRAMS

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$935,993
Total FTE	4

### DESCRIPTION

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

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$935,993 for the Eagle Pointe Programs Division. This represents a decrease of \$36,060 (-4%) from the FY 2020 Adopted Budget.

This decrease is primarily attributed to the 2% base budget reduction implemented as a result of COVID-19. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Eagle Pointe Programs	\$ 900,326	\$ 972,053	\$ 491,215	\$ 935,993
<b>Total Expenditures</b>	<b>\$ 900,326</b>	<b>\$ 972,053</b>	<b>\$ 491,215</b>	<b>\$ 935,993</b>

# PARKS, RECREATION & GOLF

## PARKS PLANNING & PROGRAMMING

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$216,005
Total FTE	2

### DESCRIPTION

Parks Planning performs land acquisition and coordination, preparation and administration of Parks, Trails, and Open Space Grants, completion of parks, trails, open space, recreation facilities, and golf planning studies and comprehensive plan amendments, development of five year capital improvement plans, development review, volunteer coordination, and provides representation for regional or multi-jurisdictional projects and local planning efforts.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$216,005 for the Parks Planning and Programming Division. This represents an increase of \$115,799 (116%) from the FY 2020 Adopted Budget.

This increase is mainly due to the addition of a second position transferred from Public Works at the beginning of 2020. FTEs increased from one to two.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Parks Planning & Programming	\$ 3,947,025	\$ 100,206	\$ 152,081	\$ 216,005
<b>Total Expenditures</b>	<b>\$ 3,947,025</b>	<b>\$ 100,206</b>	<b>\$ 152,081</b>	<b>\$ 216,005</b>



# PARKS, RECREATION & GOLF

## GOLF COURSE MAINTENANCE

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$1,235,478
Total FTE	4

### DESCRIPTION

Buffalo Run Golf Course is the City’s 18-hole inclusive championship course opened in 1996. The 200-acre property is maintained by staff following the guidelines of the Golf Course Superintendents Association of America. The Annual Maintenance Plan dictates routine practices related to mowing, aeration, and chemical applications. In addition, Buffalo Run staff maintain the irrigation system throughout the golf course and areas around the clubhouse. Staff also maintain the fleet of golf cars and all mowing equipment at Buffalo Run. The golf course is open from dawn to dusk throughout the year (weather permitting) and maintenance staff is on-site daily to prepare the course for play.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$1,235,478 for the Golf Course Maintenance Division. This represents an increase of \$77,958 (7%) from the FY 2020 Adopted Budget.

This increase is primarily attributed to an increase in employee compensation and benefits increases due to a calculation correction in the city’s position budgeting system as well as increased costs associated with a Turf Recovery Program for the Golf Course. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
GC Maintenance	\$ 1,089,402	\$ 1,157,520	\$ 1,042,350	\$ 1,235,478
<b>Total Expenditures</b>	<b>\$ 1,089,402</b>	<b>\$ 1,157,520</b>	<b>\$ 1,042,350</b>	<b>\$ 1,235,478</b>



# PARKS, RECREATION & GOLF

## GOLF COURSE OPERATIONS

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$807,005
Total FTE	3

### DESCRIPTION

Since opening on August 9, 1996, Buffalo Run Golf Course has added a new dimension in the availability and variety of inclusive recreational opportunities through the City’s Parks, Recreation, and Golf Department. Buffalo Run Golf Course offers a number of programs designed to promote active living and healthy lifestyles through the game of golf. The golf course and retail shop are open seven days a week throughout the year, including most holidays. Programs at Buffalo Run cater specifically to groups such as veterans, women, men, couples, and juniors with the intent to grow interest in the game of golf. Buffalo Run is also the home site to four high school golf teams, allowing players to use the practice facility and golf course for competition. Professional Golfers’ Association (PGA) staff members assist with learning the game of golf through lessons and clinics for players of all abilities.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$807,005 for the Golf Course Operations Division. This represents a decrease of \$90,547 (-10%) from the FY 2020 Adopted Budget.

This decrease is primarily attributed to decreased expenses related to Pro Shop Merchandise since sales projections are anticipated to remain low due to COVID-19. This decrease was offset by the increase in employee compensation and benefits due to a calculation correction in the city’s position budgeting system. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
GC Operations	\$ 876,711	\$ 897,552	\$ 622,961	\$ 807,005
<b>Total Expenditures</b>	<b>\$ 876,711</b>	<b>\$ 897,552</b>	<b>\$ 622,961</b>	<b>\$ 807,005</b>

# PARKS, RECREATION & GOLF

## GOLF COURSE RESTAURANT

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$1,432,647
Total FTE	4

### DESCRIPTION

The Bison Grill is a full service restaurant open seven days a week for breakfast, lunch, and dinner. Customers can choose from a variety of menu items and daily specials, as well as seasonal options throughout the year. Banquet services are also available for weddings, holiday parties, and other special events. The Bison Grill is open most holidays, and offers brunch on Easter Sunday and Mother’s Day. The restaurant provides food service for daily golfers as well as walk-in customers throughout the year, and has become a central meeting place for residents of Commerce City.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2<sup>nd</sup>, City Council approved a budget of \$1,432,647 for the Golf Course Operations Division. This represents a decrease of \$285,273 (-17%) from the FY 2020 Adopted Budget.



This decrease is primarily attributed to decreased expenses related to the restaurant since sales projections are anticipated to remain low due to COVID-19. This decrease was offset by the increase in employee compensation and benefits due to a calculation correction in the city’s position budgeting system. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
GC Restaurant	\$ 1,544,066	\$ 1,717,920	\$ 921,938	\$ 1,432,647
<b>Total Expenditures</b>	<b>\$ 1,544,066</b>	<b>\$ 1,717,920</b>	<b>\$ 921,938</b>	<b>\$ 1,432,647</b>

**CITY OF COMMERCE CITY**

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# INTERNAL SERVICE FUND FACILITY SERVICES

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## FACILITY SERVICES



# INTERNAL SERVICE FUND FACILITY SERVICES

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## DEPARTMENT OVERVIEW

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	2021 Budget
Facility Services	\$ 2,950,475
<b>Total</b>	<b>2,950,475</b>



# INTERNAL SERVICE FUND FACILITY SERVICES

## INTERNAL SERVICE FUND – FACILITY SERVICES

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Revenue	\$2,950,475
Total Expenditures	\$2,950,475
Fund Balance	\$0
General Fund Cost	\$0
% Funded by General Fund	0%
Total FTE	6

### DESCRIPTION

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

### FUND DETAIL

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ 1,631,859	\$ 1,276,212		\$ 1,276,212
<b>Revenues</b>				
Charges for services	\$ 2,879,601	\$ 2,585,412	\$ 2,585,412	\$ 2,793,451
Investment earnings	\$ 18,184	\$ -	\$ 9,320	\$ -
Contributions	\$ 12,465	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>Transfers In</b>				
General fund	\$ 6,420	\$ -	\$ 13,580	\$ -
Retained earnings	\$ -	\$ 500,000	\$ -	\$ 157,024
<b>Total Revenues</b>	\$ 2,916,670	\$ 3,085,412	\$ 2,608,312	\$ 2,950,475
<b>Expenditures</b>				
Administration and operations	\$ 2,957,317	\$ 2,302,412	\$ 2,092,328	\$ 2,747,975
Improvements	\$ -	\$ -	\$ -	\$ 202,500
<b>Transfers Out</b>				
CIPP Fund	\$ 315,000	\$ 783,000	\$ 2,291	\$ -
<b>Total Expenditures</b>	\$ 3,272,317	\$ 3,085,412	\$ 2,094,619	\$ 2,950,475
<b>Total Ending Fund Balance</b>	\$ 1,276,212	\$ 1,276,212		\$ 1,276,212

# INTERNAL SERVICE FUND FACILITY SERVICES

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$2,950,475 for the Facility Services Division. This represents a decrease of \$134,937 (-4%) from the FY 2020 Adopted Budget.

This decrease is primarily attributed to Facilities having a budgeted decrease in capital projects. This was offset by salary and benefit increases as well as enhancements being made to the utilities and supplies budget lines. For 2021 Commerce City only allocated 95% of the division's expenditures with the rest coming from retained earnings within the fund. FTEs remained the same.

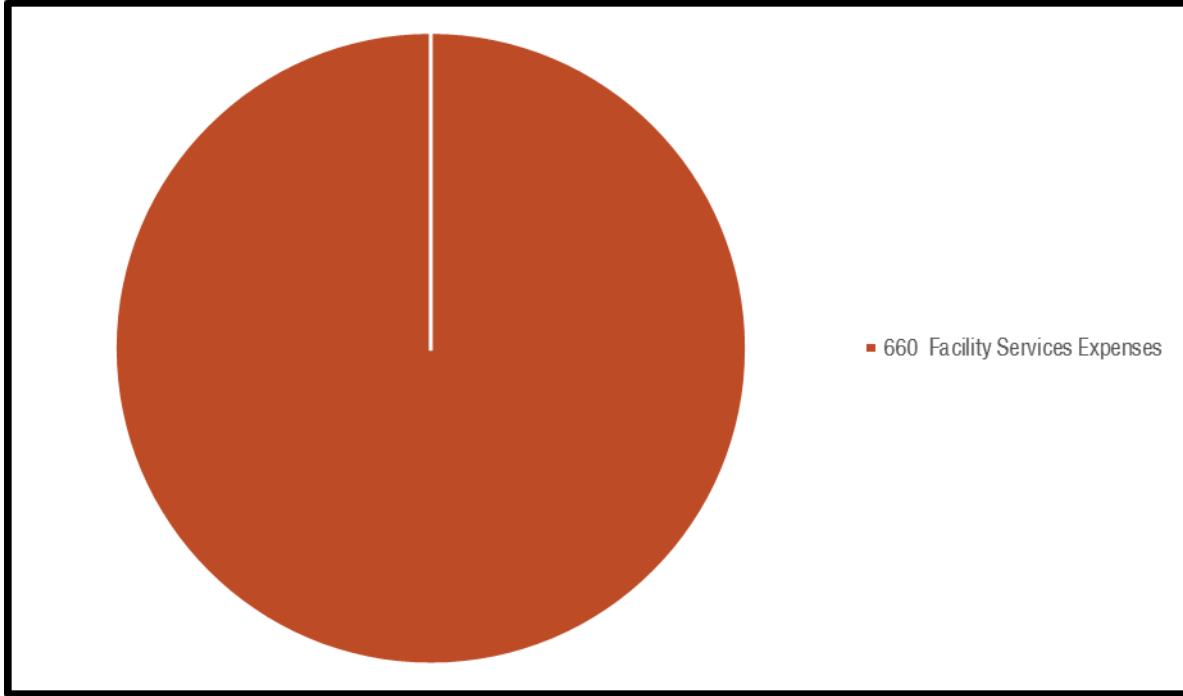
## DEPARTMENT REVENUS AND EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Revenue</b>				
Facility Services	\$ 2,916,670	\$ 3,085,412	\$ 2,608,312	\$ 2,950,475
<b>Total Revenue</b>	<b>\$ 2,916,670</b>	<b>\$ 3,085,412</b>	<b>\$ 2,608,312</b>	<b>\$ 2,950,475</b>
<b>Expenditures</b>				
Personnel Services	\$ 453,284	\$ 386,176	\$ 375,773	\$ 420,047
Materials and Supplies	\$ 184,070	\$ 87,120	\$ 105,680	\$ 135,974
Services and Charges	\$ 2,634,963	\$ 2,612,116	\$ 1,613,165	\$ 2,394,454
<b>Total Expenditures</b>	<b>\$ 3,272,317</b>	<b>\$ 3,085,412</b>	<b>\$ 2,094,619</b>	<b>\$ 2,950,475</b>

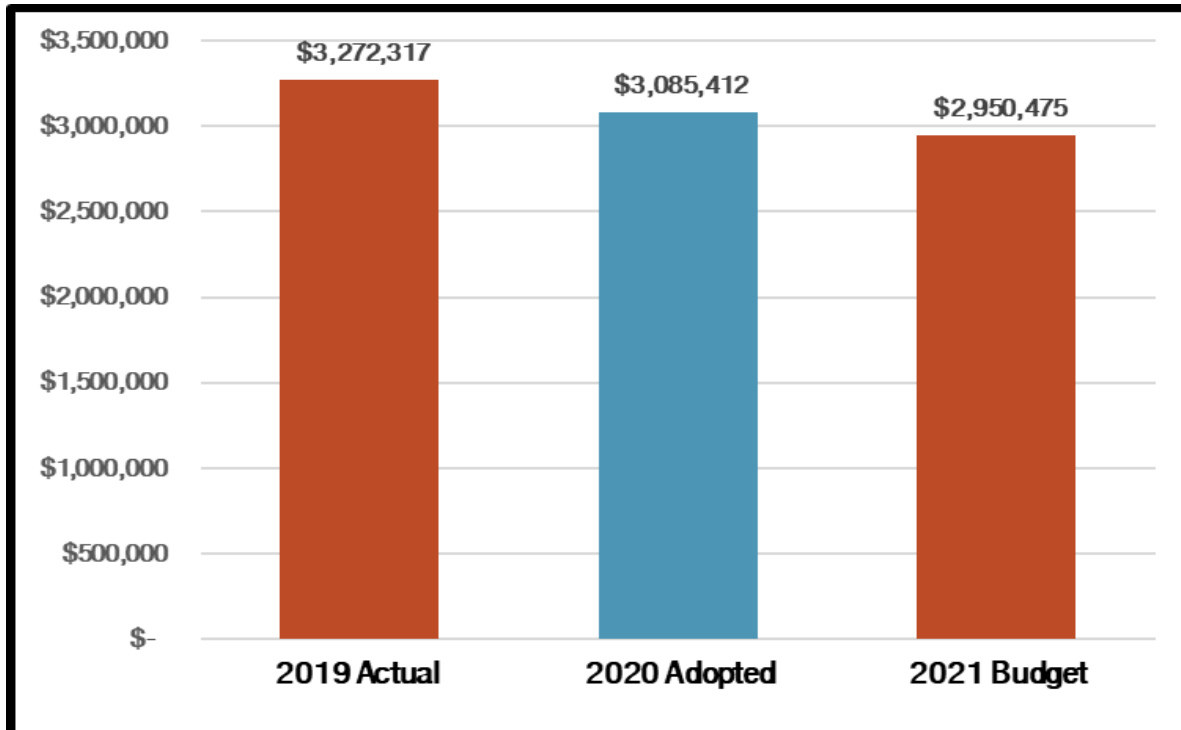


# INTERNAL SERVICE FUND FACILITY SERVICES

## ADOPTED EXPENDITURES



## DEPARTMENT EXPENDITURE HISTORY





# INTERNAL SERVICE FUND FACILITY SERVICES

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## CITY OF COMMERCE CITY

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# INTERNAL SERVICE FUND FLEET MANAGEMENT

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## FLEET MANAGEMENT



# INTERNAL SERVICE FUND FLEET MANAGEMENT

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## DEPARTMENT OVERVIEW

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	2021 Budget
Fleet Management	\$ 6,286,627
<b>Total</b>	<b>\$ 6,286,627</b>



# INTERNAL SERVICE FUND FLEET MANAGEMENT

## INTERNAL SERVICE FUND – FLEET MANAGEMENT

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Revenue	\$6,286,627
Total Expenditures	\$6,286,627
Fund Balance	\$0
General Fund Cost	\$0
% Funded by General Fund	0%
Total FTE	6

### DESCRIPTION

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

### FUND DETAIL

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ 7,368,378	\$ 7,500,735		\$ 7,500,735
<b>Revenues</b>				
Charges for services	\$ 3,590,616	\$ 4,433,180	\$ 4,433,180	\$ 4,094,926
Investment earnings	\$ 113,199	\$ -	\$ 19,163	\$ -
Sale of fixed asset	\$ 222,747	\$ -	\$ 578	\$ -
Contributions	\$ 169,903	\$ -	\$ 68,576	\$ -
Capitalized capital outlay	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 43,086	\$ -	\$ 18,888	\$ -
<b>Transfer In</b>				
General fund	\$ 2,475	\$ -	\$ 10,464	\$ -
Fund balance	\$ -	\$ 1,443,792	\$ -	\$ -
Retained earnings	\$ -	\$ -	\$ -	\$ 2,191,701
<b>Total Revenues</b>	\$ 4,142,026	\$ 5,876,972	\$ 4,550,849	\$ 6,286,627
<b>Expenditures</b>				
Administration and operations	\$ 3,822,769	\$ 3,326,093	\$ 2,706,012	\$ 3,587,688
Vehicles	\$ -	\$ 1,107,087	\$ 1,005,924	\$ 1,147,926
Equipment	\$ -	\$ 1,443,792	\$ -	\$ 1,551,013
<b>Transfers Out</b>				
CIPP Fund	\$ 186,900	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 4,009,669	\$ 5,876,972	\$ 3,711,936	\$ 6,286,627
<b>Total Ending Fund Balance</b>	\$ 7,500,735	\$ 7,500,735		\$ 7,500,735

# INTERNAL SERVICE FUND FLEET MANAGEMENT

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 2nd, City Council approved a budget of \$6,286,627 for the Fleet Management Division. This represents an increase of \$409,655 (7%) from the FY 2020 Adopted Budget.

This increase is primarily attributed to an increase to costs of leased and owned vehicles and equipment as well as increases for outside services. This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the city’s position budgeting system. For 2021 Commerce City only allocated 95% of the division’s expenditures with the rest coming from retained earnings within the fund. FTEs have remained the same.

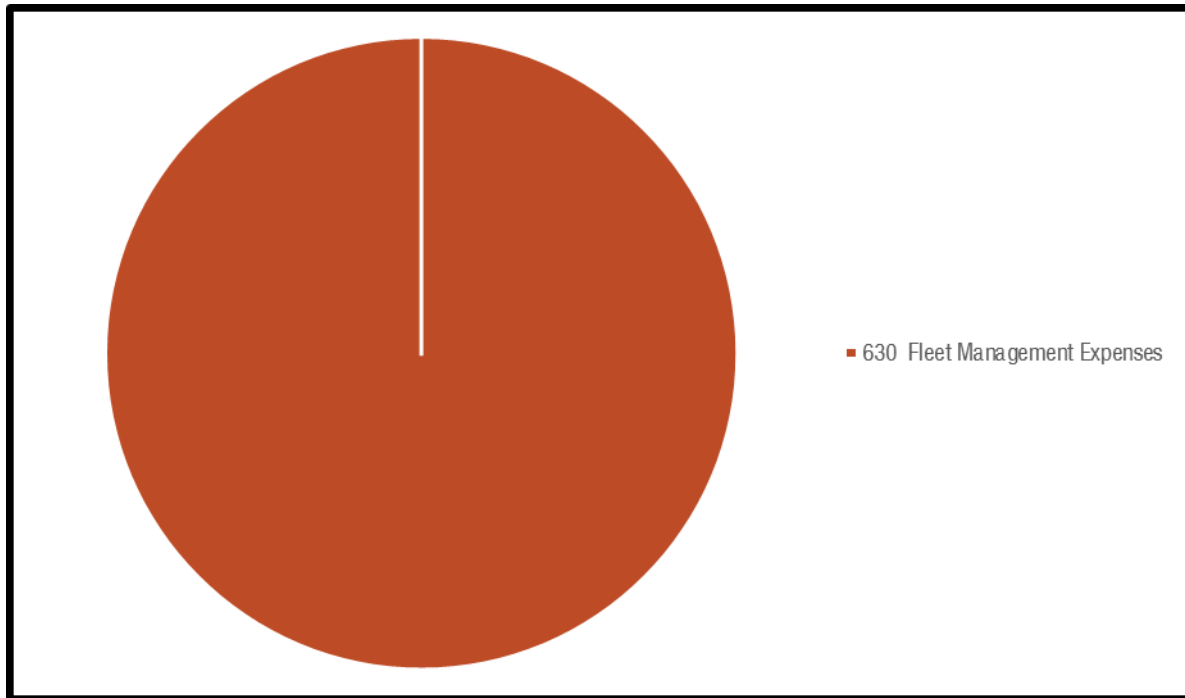
## DEPARTMENT REVENUS AND EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Revenue</b>				
Fleet Management	\$ 4,142,026	\$ 5,876,972	\$ 4,550,849	\$ 6,286,627
<b>Total Revenue</b>	<b>\$ 4,142,026</b>	<b>\$ 5,876,972</b>	<b>\$ 4,550,849</b>	<b>\$ 6,286,627</b>
<b>Expenditures</b>				
Personnel Services	\$ 318,690	\$ 338,192	\$ 287,908	\$ 388,712
Materials and Supplies	\$ 1,963,930	\$ 2,714,354	\$ 1,608,853	\$ 2,767,528
Services and Charges	\$ 1,727,049	\$ 2,824,426	\$ 1,815,175	\$ 3,130,387
<b>Total Expenditures</b>	<b>\$ 4,009,669</b>	<b>\$ 5,876,972</b>	<b>\$ 3,711,936</b>	<b>\$ 6,286,627</b>

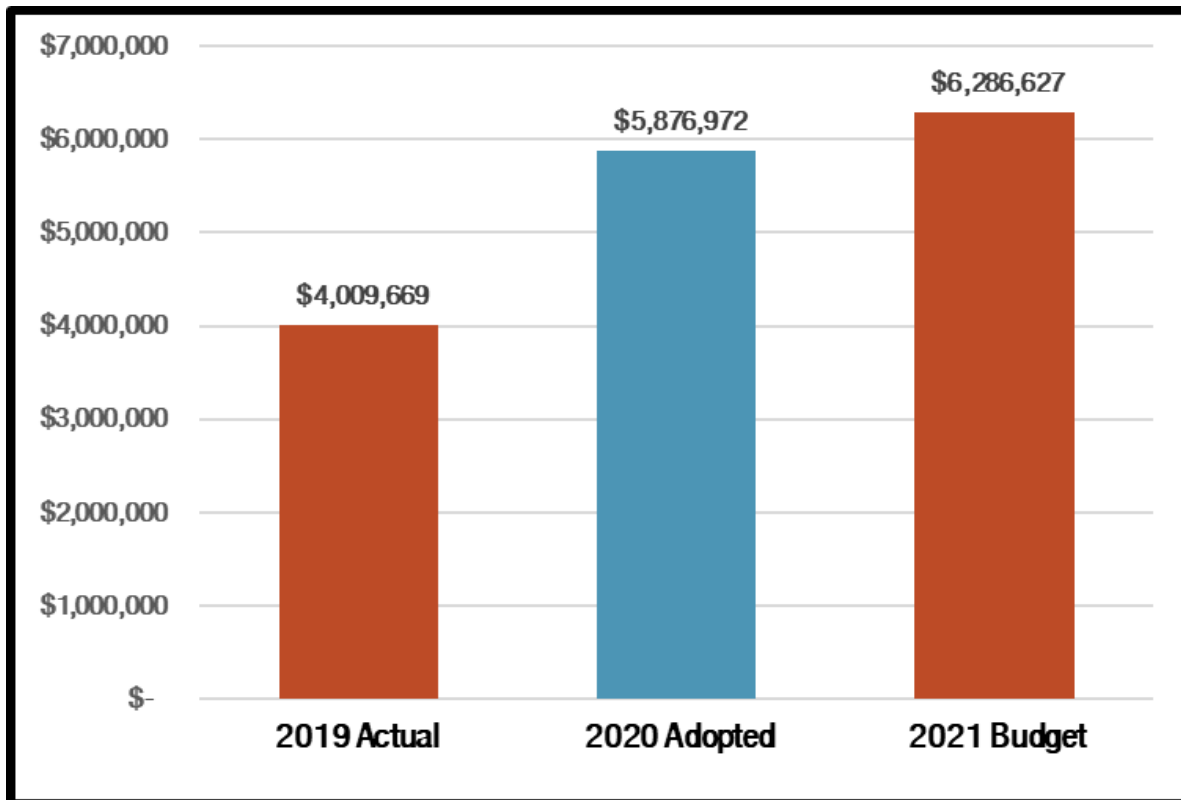


# INTERNAL SERVICE FUND FLEET MANAGEMENT

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# INTERNAL SERVICE FUND FLEET MANAGEMENT

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## CITY OF COMMERCE CITY

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# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

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**IT ADMINISTRATION**  
**IT OPERATIONS**  
**GEOGRAPHIC BUSINESS SERVICES**  
**APPLICATION AND BUSINESS SERVICES**





# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## DEPARTMENT OVERVIEW

	2021 Budget
<b>Information Technology</b>	<b>\$ 5,494,565</b>
IT Administration	\$ 278,665
IT Operations	\$ 3,017,891
Geographic Information Systems	\$ 476,939
Application & Business Services	\$ 1,721,070
<b>Total</b>	<b>\$ 5,494,565</b>



# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Revenue	\$5,494,565
Total Expenditures	\$5,494,565
Fund Balance	\$0
General Fund Cost	\$0
% Funded by General Fund	0%
Total FTE	21

### DESCRIPTION

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

### FUND DETAIL

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ 3,905,166	\$ 5,106,067		\$ 5,106,067
<b>Revenues</b>				
User charges	\$ 4,340,729	\$ 4,818,697	\$ 4,818,697	\$ 5,200,833
Investment earnings	\$ 117,765	\$ -	\$ 78,968	\$ -
Sale of fixed asset	\$ -	\$ -	\$ -	\$ -
Capitalized capital outlay	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 3,270	\$ -	\$ 2,730	\$ -
Contributions	\$ 166,784	\$ -	\$ -	\$ -
<b>Transfer In</b>				
General Fund	\$ 24,199	\$ -	\$ 14,429	\$ -
Facilities Fund	\$ -	\$ -	\$ -	\$ -
Retained earnings	\$ -	\$ 750,000	\$ -	\$ 293,736
<b>Total Revenues</b>	\$ 4,652,748	\$ 5,568,697	\$ 4,914,824	\$ 5,494,569
<b>Expenditures</b>				
Administration	\$ 2,081,127	\$ 2,291,692	\$ 1,598,198	\$ 2,580,165
Capital outlay	\$ 1,370,719	\$ 2,527,005	\$ 1,052,891	\$ 2,914,400
<b>Transfers Out</b>				
General Fund	\$ -	\$ -	\$ -	\$ -
CIPP Fund	\$ -	\$ 750,000	\$ -	\$ -
<b>Total Expenditures</b>	3,451,846	5,568,697	2,651,088	5,494,565
<b>Total Ending Fund Balance</b>	\$ 5,106,067	\$ 5,106,067		\$ 5,106,067

# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## WORK PLAN PERFORMANCE MEASURES

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

- Achieve 99.9% technology infrastructure availability each quarter outside of planned maintenance outages.
- Increase annual security assessment score by 10% by December 31, 2021.
- Provide quality and responsive city services within 95% of the stated service level standard.

Outcome: **Efficient and Effective Business Processes**

- Complete business evaluations of at least three current IT systems by December 31, 2021.
- Implement five technology projects by December 31, 2021.
- Upgrade or expand usage of five current technology systems by December 31, 2021.
- Increase technology online training system usage by 10% by December 31, 2021.
- Provide quality and responsive city services within 95% of the stated service level standard.

## ADOPTED BUDGET:

On November 2<sup>nd</sup>, City Council approved a budget of \$5,494,565 for the Information Technology Department. This represents a decrease of 74,132 (-1%) from the FY 2020 Adopted Budget.

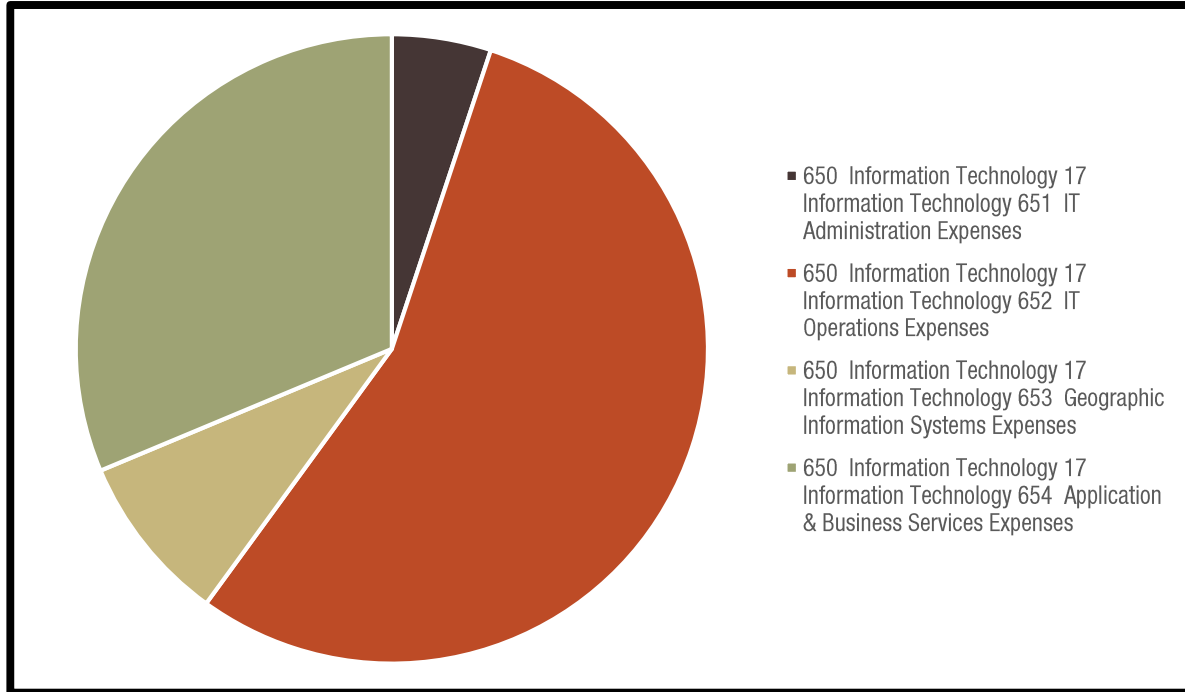
This decrease is associated with a decreased amount coming from the retained earnings account in 2021 compared to 2020. This decrease is offset by increases including moving the cell phone maintenance to IT, the increase in salaries and wages from the correction in the system for FY 2021, along with increases in allocations related to approved budget enhancements as well as increased licensing costs. IT increased by one for a total of 21 FTEs. For 2021 Commerce City only allocated 95% of the department's expenditures with the rest coming from retained earnings within the fund.

## DEPARTMENT REVENUE AND EXPENDITURES SUMMARY

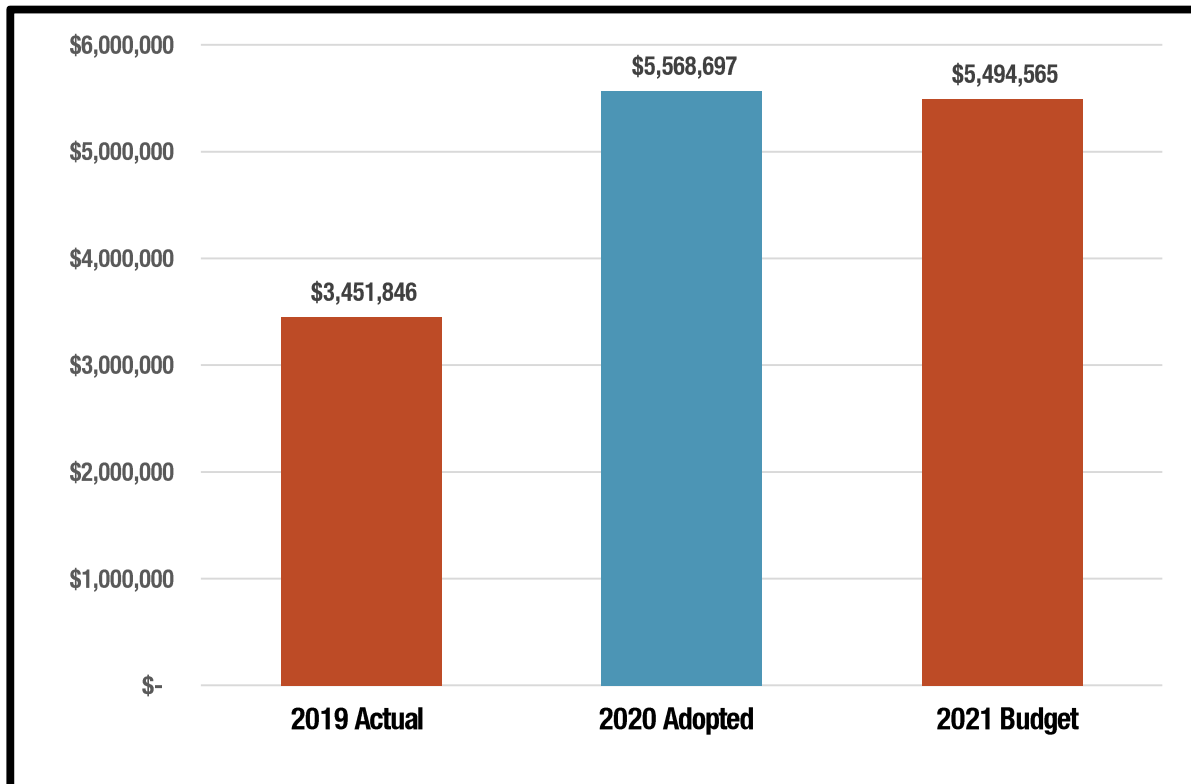
Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Revenue</b>				
Information Technology	\$ 4,652,748	\$ 5,568,697	\$ 4,914,824	\$ 5,494,561
<b>Total Revenue</b>	<b>\$ 4,652,748</b>	<b>\$ 5,568,697</b>	<b>\$ 4,914,824</b>	<b>\$ 5,494,561</b>
<b>Expenditures</b>				
Personnel Services	\$ 1,594,175	\$ 1,830,897	\$ 1,228,566	\$ 1,933,972
Materials and Supplies	\$ 61,502	\$ 58,431	\$ 26,309	\$ 77,610
Services and Charges	\$ 1,796,169	\$ 3,679,369	\$ 1,379,845	\$ 3,482,983
<b>Total Expenditures</b>	<b>\$ 3,451,846</b>	<b>\$ 5,568,697</b>	<b>\$ 2,634,720</b>	<b>\$ 5,494,565</b>

# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY ADMINISTRATION

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$278,665
Total FTE	2

### DESCRIPTION

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

### ADOPTED BUDGET

On November 2<sup>nd</sup>, City Council approved a budget of \$278,665 for the IT Administration division. This represents an increase of 33,101 (13%) from the FY 2020 Adopted Budget.

This increase is primarily associated with employee compensation and benefits increases due to a calculation correction in the city's position budgeting system as well as increases to the salary market adjustment line. FTEs remained at 2.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
IT Administration	\$ 264,343	\$ 245,564	\$ 190,069	\$ 278,665
<b>Total Expenditures</b>	<b>\$ 264,343</b>	<b>\$ 245,564</b>	<b>\$ 190,069</b>	<b>\$ 278,665</b>

# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY OPERATIONS

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$3,017,891
Total FTE	9

### DESCRIPTION

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

### ADOPTED BUDGET

On November 2<sup>nd</sup>, City Council approved a budget of \$3,017,891 for the IT Operations Division. This represents an increase of 312,988 (12%) from the FY 2020 Adopted Budget.

This increase is associated with the move of the Cell Phone Maintenance account from Finance, increases within the Network Allocations, and employee compensation and benefits increases due to a calculation correction in the city's position budgeting system. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
IT Operations	\$ 1,933,338	\$ 2,704,903	\$ 1,428,009	\$ 3,017,891
<b>Total Expenditures</b>	<b>\$ 1,933,338</b>	<b>\$ 2,704,903</b>	<b>\$ 1,428,009</b>	<b>\$ 3,017,891</b>

# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY GEOGRAPHIC INFORMATION SERVICES

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$476,939
Total FTE	5

### DESCRIPTION

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

### ADOPTED BUDGET

On November 2<sup>nd</sup>, City Council approved a budget of \$476,939 for the IT GIS division. This represents a decrease of 26,496 (-5%) from the FY 2020 Adopted Budget.

This decrease is associated with the salary and benefits budget for a position originally included in the 2020 adopted budget, but not ultimately added to the City’s personnel complement. This position has been removed for 2021. This decrease is partially offset by the addition of a GIS developer position budgeted for the second half of 2021.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Geographic Information Systems	\$ 327,045	\$ 503,435	\$ 273,024	\$ 476,939
<b>Total Expenditures</b>	<b>\$ 327,045</b>	<b>\$ 503,435</b>	<b>\$ 273,024</b>	<b>\$ 476,939</b>

# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY APPLICATION AND BUSINESS SERVICES

### BUDGET AT A GLANCE

	2021 Adopted Budget
Total Expenditures	\$1,721,070
Total FTE	5

### DESCRIPTION

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

### ADOPTED BUDGET

On November 2nd, City Council approved a budget of \$1,721,070 for the Application and Business Services Division. This represents an increase of 356,275 (26%) from the FY 2020 Adopted Budget.

This increase is associated with increases to allocation line items due to approved budget enhancements with technology applications, increased licensing costs, and employee compensation and benefits increases due to a calculation correction in the city’s position budgeting system. FTEs remain at 5.

### DIVISION EXPENDITURES SUMMARY

Category	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Expenditures</b>				
Application & Business Services	\$ 927,120	\$ 1,364,795	\$ 743,617	\$ 1,721,070
<b>Total Expenditures</b>	<b>\$ 927,120</b>	<b>\$ 1,364,795</b>	<b>\$ 743,617</b>	<b>\$ 1,721,070</b>



**CITY OF COMMERCE CITY**

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# ENTERPRISE FUND SOLID WASTE MANAGEMENT

## SOLID WASTE MANAGEMENT FUND

### FUND DETAILS

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ 1,272,877	\$ 2,109,977		\$ 2,109,977
<b>Revenues</b>				
Solid Waste Fee	\$ 1,278,344	\$ 986,750	\$ 554,326	\$ 1,096,106
Investment Earnings	\$ 41,710	\$ -	\$ 35,199	\$ -
<b>Transfers In</b>				
Fund Balance	\$ -	\$ 115,750	\$ -	\$ 494,574
<b>Total Revenues</b>	\$ 1,320,054	\$ 1,102,500	\$ 589,525	\$ 1,590,680
<b>Expenditures</b>				
	\$ -	\$ -	\$ -	\$ -
<b>Transfers Out</b>				
CIPP Fund	\$ 482,954	\$ 1,102,500	\$ -	\$ 1,590,680
Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 482,954	\$ 1,102,500	\$ -	\$ 1,590,680
<b>Total Ending Fund Balance</b>	\$ 2,109,977	\$ 2,109,977	\$ -	\$ 2,109,977

### DESCRIPTION

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

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

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

# ENTERPRISE FUND SOLID WASTE MANAGEMENT

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## CITY OF COMMERCE CITY

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# OTHER FUNDS

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## SPECIAL IMPROVEMENT DISTRICTS

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### FUND DETAIL

	2019 Actual		2020 Adopted		As of 9/30/20		2021 Budget	
<b>Beginning Fund Balance</b>	\$	61,568	\$	66,112			\$	66,112
<b>Revenues</b>								
Assessments	\$	3,003	\$	-	\$	2,243	\$	-
Investment Earnings	\$	1,553	\$	-	\$	992	\$	-
<b>Total Revenues</b>	\$	4,557	\$	-	\$	3,235	\$	-
<b>Expenditures</b>								
Administrative Fees	\$	13	\$	-	\$	26	\$	-
<b>Total Expenditures</b>	\$	13	\$	-	\$	26	\$	-
<b>Total Ending Fund Balance</b>	\$	66,112	\$	66,112	\$	-	\$	66,112

### 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 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.

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

All Bonds were called as of December 1, 2001.

# OTHER FUNDS

## POLICE DONATION FUND

### FUND DETAIL

	2019 Actual		2020 Adopted		As of 9/30/20		2021 Budget	
<b>Beginning Fund Balance</b>	\$	48,127	\$	44,278			\$	44,278
<b>Revenues</b>								
Donations	\$	4,541	\$	9,000	\$	84	\$	34,170
<b>Total Revenues</b>	\$	4,541	\$	9,000	\$	84	\$	34,170
<b>Expenditures</b>								
Explorer Program	\$	7,890	\$	9,000	\$	1,157	\$	17,000
School Resource	\$	-	\$	-	\$	-	\$	4,170
Victim Services	\$	500	\$	-	\$	-	\$	13,000
<b>Total Expenditures</b>	\$	8,390	\$	9,000	\$	1,157	\$	34,170
<b>Total Ending Fund Balance</b>	\$	44,278	\$	44,278	\$	-	\$	44,278

### DESCRIPTION

The Police Donation Fund accounts for donations received for police programs, such as the Explorer, School Resource, and Victim Services programs.



# OTHER FUNDS

## CONSERVATION TRUST FUND

### FUND DETAILS

	2019 Actual		2020 Adopted		As of 9/30/20		2021 Budget	
<b>Beginning Fund Balance</b>	\$	767,124	\$	847,993	\$		\$	847,993
<b>Revenues</b>								
State of Colorado	\$	602,368	\$	575,000	\$	431,472	\$	585,506
Investment Earnings	\$	29,751	\$	-	\$	21,012	\$	-
<b>Transfers In</b>								
Fund Balance	\$	-	\$	28,750	\$	-	\$	-
<b>Total Revenues</b>	\$	632,119	\$	603,750	\$	452,483	\$	585,506
<b>Expenditures</b>								
<b>Transfers Out</b>								
CIPP Fund	\$	551,250	\$	603,750	\$	405,646	\$	259,875
Fund Balance	\$	-	\$	-	\$	-	\$	325,631
<b>Total Expenditures</b>	\$	551,250	\$	603,750	\$	405,646	\$	585,506
<b>Total Ending Fund Balance</b>	\$	847,993	\$	847,993	\$	-	\$	847,993

### 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 for approved capital projects.



# OTHER FUNDS

## CHEMICAL ROUNDUP FUND

### FUND DETAIL

	2019 Actual		2020 Adopted		As of 9/30/20		2021 Budget	
<b>Beginning Fund Balance</b>	\$	340,963	\$	375,403			\$	375,403
<b>Revenues</b>								
Service Charge Fee	\$	25,000	\$	25,000	\$	-	\$	25,000
Investment Earnings	\$	9,440	\$	-	\$	5,588	\$	-
<b>Total Revenues</b>	\$	34,440	\$	25,000	\$	5,588	\$	25,000
<b>Expenditures</b>								
Project Expense	\$	-	\$	25,000	\$	3,415	\$	25,000
<b>Transfers Out</b>								
CIPP	\$	-	\$	-	\$	-	\$	-
<b>Total Expenditures</b>	\$	-	\$	25,000	\$	3,415	\$	25,000
<b>Total Ending Fund Balance</b>	\$	375,403	\$	375,403	\$	-	\$	375,403

### DESCRIPTION

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

# OTHER FUNDS

## GRANT FUND

### FUND DETAIL

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ -	\$ -		\$ -
<b>Revenues</b>				
Fed Census NLC	\$ -	\$ -	\$ 9,013	\$ -
State Census ADCO	\$ -	\$ -	\$ 29,930	\$ -
Sex Assault Task Force	\$ 200,893	\$ -	\$ 61,249	\$ 130,000
Walmart Community Foundation	\$ 3,874	\$ -	\$ -	\$ 500
Bulletproof	\$ 6,663	\$ -	\$ -	\$ 28,800
Click/Ticket	\$ 4,977	\$ -	\$ 2,678	\$ 5,040
State DCFA	\$ 13,650	\$ -	\$ 1,950	\$ 150
State CDOT	\$ 16,803	\$ -	\$ 8,253	\$ 24,500
State CATPA	\$ -	\$ -	\$ -	\$ 200,000
CESF 2020	\$ -	\$ -	\$ 77,507	\$ -
TGYS 2018-2019	\$ 21,085	\$ -	\$ -	\$ -
GOCO NE Coalition	\$ 577,064	\$ -	\$ -	\$ -
Healthy Places	\$ 84,122	\$ -	\$ 174,431	\$ 750,000
TGYS 2017 - 2018	\$ -	\$ -	\$ -	\$ -
TGYS 2019 - 2020	\$ 30,052	\$ -	\$ 6,760	\$ -
Federal Charge Ahead CO	\$ 18,000	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 977,183</b>	<b>\$ -</b>	<b>\$ 371,770</b>	<b>\$ 1,138,990</b>
<b>Expenditures</b>				
Fed Census NLC	\$ -	\$ -	\$ 9,013	\$ -
State Census ADCO	\$ -	\$ -	\$ 29,930	\$ -
Sex Assault Task Force	\$ 200,893	\$ -	\$ 61,249	\$ 130,000
Walmart Community Foundation	\$ 3,874	\$ -	\$ -	\$ 500
Bulletproof	\$ 6,663	\$ -	\$ -	\$ 28,800
Click/Ticket	\$ 4,977	\$ -	\$ 2,678	\$ 5,040
State DCFA	\$ 13,650	\$ -	\$ 1,950	\$ 150
State CDOT	\$ 16,803	\$ -	\$ 8,253	\$ 24,500
State CATPA	\$ -	\$ -	\$ -	\$ 200,000
CESF 2020	\$ -	\$ -	\$ 77,507	\$ -
TGYS 2018-2019	\$ 21,085	\$ -	\$ -	\$ -
GOCO NE Coalition	\$ 577,064	\$ -	\$ -	\$ -
Healthy Places	\$ 84,122	\$ -	\$ 174,431	\$ 750,000
TGYS 2019 - 2020	\$ 30,052	\$ -	\$ 6,760	\$ -
Federal Charge Ahead CO	\$ 18,000	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 977,183</b>	<b>\$ -</b>	<b>\$ 371,770</b>	<b>\$ 1,138,990</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### DESCRIPTION

The Grant Fund accounts for revenues received by the city for grant funded projects. New grants are included in the budget when funding has been requested from the grantor agency, approved by the grantor, and passed by City Council. Funding included in the 2021 Budget relates to estimated carryover amounts for existing grants.



# OTHER FUNDS

## ELECTED OFFICIALS RETIREMENT FUND

### FUND DETAIL

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ 259,641	\$ 267,139		\$ 267,139
<b>Revenues</b>				
Investment Earnings	\$ 7,498	\$ -	\$ 4,022	\$ -
<b>Transfers In</b>				
General Fund	\$ 51,360	\$ 51,360	\$ 51,360	\$ 48,960
<b>Total Revenues</b>	\$ 58,858	\$ 51,360	\$ 55,382	\$ 48,960
<b>Expenditures</b>				
Retirement Payments	\$ 51,360	\$ 51,360	\$ 37,120	\$ 48,960
<b>Total Expenditures</b>	\$ 51,360	\$ 51,360	\$ 37,120	\$ 48,960
<b>Total Ending Fund Balance</b>	\$ 267,139	\$ 267,139	\$ -	\$ 267,139

### DESCRIPTION

The Elected Officials Retirement Fund accounts for the elected official defined benefit pension plan. This fund was established in compliance with City Ordinance #764, adopted on March 17th, 1986. Subsequent ordinances related to this plan were passed by council on June 3<sup>rd</sup>, 2002 (Ordinance #1141) and October 24<sup>th</sup>, 2011 (Ordinance #1873).



# CAPITAL PROJECT FUNDS

## WATER RIGHTS ACQUISITION FUND

### FUND DETAIL

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ 6,723,100	\$ 7,418,961		\$ 7,418,961
<b>Revenues</b>				
Water Aquisition Fees	\$ 1,023,756	\$ 696,928	\$ 1,192,796	\$ 1,145,352
Investment Earnings	\$ 54,324	\$ 12,500	\$ 36,720	\$ 11,000
Sale of Assets-Water Rights	\$ 148,612	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 1,226,692	\$ 709,428	\$ 1,229,516	\$ 1,156,352
<b>Expenditures</b>				
Water Share Acquisition	\$ -	\$ 178,597	\$ -	\$ 625,521
<b>Transfer Out</b>				
Transfer to General Fund (Debt)	\$ 530,831	\$ 530,831	\$ 530,831	\$ 530,831
<b>Total Expenditures</b>	\$ 530,831	\$ 709,428	\$ 530,831	\$ 1,156,352
<b>Ending Fund Balance</b>				
Committed for Water Rights	\$ 1,916,578	\$ 1,916,578	\$ -	\$ 1,916,578
Restricted - Assets Held for Resale	\$ 5,465,582	\$ 5,465,582	\$ -	\$ 5,465,582
Restricted - Emergenices	\$ 36,801	\$ 36,801	\$ -	\$ 36,801
<b>Total Ending Fund Balance</b>	\$ 7,418,961	\$ 7,418,961	\$ -	\$ 7,418,961

### DESCRIPTION

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

# CAPITAL PROJECT FUNDS

## SECOND CREEK DRAINAGE BASIN

### FUND DETAIL

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ 279,987	\$ 533,685		\$ 533,685
<b>Revenues</b>				
Impact Fees	\$ 251,731	\$ 110,000	\$ 265,714	\$ 185,091
Interest Earnings	\$ 11,467	\$ -	\$ 9,939	\$ -
<b>Transfers In</b>				
Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 263,198	\$ 110,000	\$ 275,653	\$ 185,091
<b>Expenditures</b>				
Project Expense	\$ 9,500	\$ 110,000	\$ -	\$ 185,091
<b>Transfers Out</b>				
CIPP Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 9,500	\$ 110,000	\$ -	\$ 185,091
<b>Ending Fund Balance</b>				
Committed for Capital Outlay	\$ 525,789	\$ 525,789	\$ -	\$ 525,789
Restricted for Emergencies	\$ 7,896	\$ 7,896	\$ -	\$ 7,896
<b>Total Ending Fund Balance</b>	\$ 533,685	\$ 533,685	\$ -	\$ 533,685

### 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

	2019 Actual		2020 Adopted		As of 9/30/20		2021 Budget	
<b>Beginning Fund Balance</b>	\$	51,687	\$	62,615	\$		\$	62,615
<b>Revenues</b>								
Impact Fees	\$	9,350	\$	3,250	\$	13,003	\$	8,456
Interest earnings	\$	1,578	\$	-	\$	1,064	\$	-
<b>Total Revenues</b>	\$	10,928	\$	3,250	\$	14,066	\$	8,456
<b>Expenditures</b>								
Project Expense	\$	-	\$	3,250	\$	-	\$	8,456
<b>Total Expenditures</b>	\$	-	\$	3,250	\$	-	\$	8,456
<b>Ending Fund Balance</b>								
Committed for Capital Outlay	\$	32,287	\$	32,287	\$	-	\$	32,287
Restricted for Emergencies	\$	328	\$	328	\$	-	\$	328
<b>Total Ending Fund Balance</b>	\$	62,615	\$	62,615	\$	-	\$	62,615

### DESCRIPTION

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

# CAPITAL PROJECT FUNDS

## BUFFALO RUN TRIBUTARY DRAINAGE BASIN FUND

### FUND DETAIL

	2019 Actual		2020 Adopted		As of 9/30/20		2021 Budget	
<b>Beginning Fund Balance</b>	\$	<b>679,311</b>	\$	<b>625,830</b>			\$	<b>625,830</b>
<b>Revenues</b>								
Impact Fees	\$	74,647	\$	64,500	\$	86,584	\$	69,573
Interest Earnings	\$	19,283	\$	-	\$	10,148	\$	-
<b>Transfers In</b>								
Fund Balance	\$	-	\$	-	\$	-	\$	114,177
<b>Total Revenues</b>	\$	<b>93,930</b>	\$	<b>64,500</b>	\$	<b>96,732</b>	\$	<b>183,750</b>
<b>Expenditures</b>								
Project Expense	\$	147,411	\$	64,500	\$	36,249	\$	-
<b>Transfers Out</b>								
CIPP	\$	-	\$	-	\$	-	\$	183,750
<b>Total Expenditures</b>	\$	<b>147,411</b>	\$	<b>64,500</b>	\$	<b>36,249</b>	\$	<b>183,750</b>
<b>Ending Fund Balance</b>								
Restricted For Emergencies	\$	2,818	\$	2,818	\$	-	\$	2,818
Committed for Capital Outlay	\$	623,012	\$	623,012	\$	-	\$	623,012
<b>Total Ending Fund Balance</b>	\$	<b>625,830</b>	\$	<b>625,830</b>	\$	<b>-</b>	\$	<b>625,830</b>

### DESCRIPTION

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



# CAPITAL PROJECT FUNDS

## IMPACT FEE FUND

### FUND DETAIL

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ 4,188,646	\$ 5,142,243		\$ 5,142,243
<b>Revenues</b>				
Impact Fees - Parks/Open Space	\$ 798,575	\$ 695,947	\$ 626,610	\$ 651,351
Impact Fees - Drainage	\$ 104,053	\$ 84,250	\$ 172,974	\$ 84,924
Impact Fees - Landscape	\$ 7,052	\$ 2,500	\$ 5,029	\$ 3,250
Impact Fees - Roads	\$ 1,199,016	\$ 750,000	\$ 1,502,153	\$ 805,681
<b>Transfers In</b>				
Fund Balance-Roads	\$ -	\$ 704,709	\$ -	\$ -
<b>Total Revenues</b>	\$ 2,108,696	\$ 2,237,406	\$ 2,306,766	\$ 1,545,206
<b>Expenditures</b>				
Restricted Impact - Parks/Open Space	\$ -	\$ 695,947	\$ -	\$ 402,501
Restricted Impact - Roads	\$ 105,099	\$ -	\$ 77,113	\$ 805,681
Restricted Impact - Drainage	\$ -	\$ -	\$ -	\$ 84,924
Restricted Impact - Landscape	\$ -	\$ 2,500	\$ -	\$ 3,250
<b>Transfers Out</b>				
CIPP Fund - Roads	\$ 1,050,000	\$ 1,465,459	\$ -	\$ -
CIPP Fund - Parks	\$ -	\$ 73,500	\$ -	\$ 248,850
<b>Total Expenditures</b>	\$ 1,155,099	\$ 2,237,406	\$ 77,113	\$ 1,545,206
<b>Ending Fund Balance</b>				
Committed - Parks/Open Space	\$ 2,756,397	\$ 2,756,397	\$ -	\$ 2,756,397
Committed - Roads	\$ 2,019,537	\$ 2,019,537	\$ -	\$ 2,019,537
Committed - Drainage	\$ 225,506	\$ 225,506	\$ -	\$ 225,506
Committed - Landscape	\$ 140,802	\$ 140,802	\$ -	\$ 140,802
<b>Total Ending Fund Balance</b>	\$ 5,142,243	\$ 5,142,243	\$ -	\$ 5,142,243

### DESCRIPTION

#### Parks/Open Space

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

# CAPITAL PROJECT FUNDS

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## DESCRIPTION – CONTINUED

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

### **Transportation**

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

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

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

### **Drainage**

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

### **Landscape**

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

# CAPITAL PROJECT FUNDS

## CC/BSD USE TAX FUND

### FUND DETAIL

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ 1,302,577	\$ 1,339,050		\$ 1,339,050
<b>Revenues</b>				
Investment earnings	\$ 36,473	\$ -	\$ 18,829	\$ -
Agreements	\$ -	\$ -	\$ -	\$ -
<b>Transfer In</b>				
Transfer from Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 36,473	\$ -	\$ 18,829	\$ -
<b>Expenditures</b>				
Project Expense	\$ -	\$ -	\$ 673,132	\$ -
<b>Transfer Out</b>				
Transfer to CIPP	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ 673,132	\$ -
<b>Ending Fund Balance</b>	\$ 1,339,050	\$ 1,339,050		\$ 1,339,050
Restricted for Capital Outlay	\$ 1,337,956	\$ 1,337,956	\$ -	\$ 1,337,956
Restricted for Emergencies	\$ 1,094	\$ 1,094	\$ -	\$ 1,094
<b>Total Ending Fund Balance</b>	\$ 1,339,050	\$ 1,339,050	\$ -	\$ 1,339,050

### DESCRIPTION

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



## CAPITAL PROJECT FUNDS

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# CITY OF COMMERCE CITY

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# CAPITAL IMPROVEMENTS AND PRESERVATION

## CAPITAL IMPROVEMENTS AND PRESERVATION PLAN FUND

	2019 Actual	2020 Adopted	2021 Budget
<b>Beginning Fund Balance</b>	\$ 35,173,830	\$ 38,655,239	\$ 38,655,239
<b>Revenues</b>			
Transportation Tax	\$ 1,728,044	\$ 1,414,944	\$ 1,636,780
Adams County Open Space	\$ 594,469	\$ 604,000	\$ 608,832
Highway Users Tax	\$ -	\$ -	\$ 1,721,056
Road and Bridge Tax	\$ -	\$ -	\$ 607,403
Cable Subscribers Fee (PEG)	\$ 43,461	\$ 41,000	\$ 42,231
Fund Balance - Transportation Tax	\$ -	\$ 569,556	\$ 469,643
Fund Balance - Adams County Open Space	\$ -	\$ 63,275	\$ -
Miscellaneous	\$ 1,903,917	\$ -	\$ -
2K Bond Earnings	\$ 313,038	\$ -	\$ -
Bond - Miscellaneous	\$ -	\$ -	\$ -
Agreements - General	\$ 219,858	\$ -	\$ -
Grants - Miscellaneous	\$ 1,654,163	\$ -	\$ -
<b>Transfers In</b>			
Fund Balance - HUTF (GF)	\$ -	\$ -	\$ 964,611
Fund Balance - Road and Bridge (GF)	\$ -	\$ -	\$ 296,647
General Fund	\$ 4,400,647	\$ 3,112,410	\$ -
General Fund IT TIIP	\$ 235,000	\$ 227,991	\$ 225,000
General Fund - Road and Bridge Tax	\$ 550,490	\$ 578,881	\$ -
General Fund - 2K fund balance	\$ -	\$ 9,975,000	\$ 7,350,000
General Fund - Indirect Allocation LTC	\$ -	\$ -	\$ 115,680
Conservation Trust Fund	\$ 551,250	\$ 575,000	\$ 259,875
Fund Balance - Conservation Trust	\$ -	\$ 28,750	\$ -
General Fund - Highway User Tax	\$ 1,731,550	\$ 2,134,738	\$ -
IT Retained Earnings	\$ -	\$ 750,000	\$ -
Impact Fee Fund (Roads)	\$ 1,050,000	\$ 750,000	\$ -
Impact Fee Fund Balance (Roads)	\$ -	\$ 715,459	\$ -
Impact Fee Fund (Drainage)	\$ -	\$ 73,500	\$ -
Impact Fee Fund (Parks)	\$ -	\$ -	\$ 248,850
Facilities Management Fund	\$ 315,000	\$ -	\$ -
Fleet Fund	\$ 186,900	\$ -	\$ -
NIGID Fund	\$ 196,833	\$ -	\$ -
Solid Waste Management Fund	\$ 482,954	\$ 986,750	\$ 1,096,106
Fund Balance - Solid Waste	\$ -	\$ 115,750	\$ 494,574
BRT Drainage Fund	\$ -	\$ -	\$ 69,573
BRT Drainage Fund (Fund Balance)	\$ -	\$ -	\$ 114,177
CCURA Derby	\$ -	\$ -	\$ 525,000
Fund Balance - Future Growth	\$ 707,071	\$ -	\$ -
<b>Total Revenues</b>	\$ 16,864,645	\$ 22,717,004	\$ 16,846,038



# CAPITAL IMPROVEMENTS AND PRESERVATION

## CAPITAL IMPROVEMENTS AND PRESERVATION PLAN FUND CONT.

	2019 Actual	2020 Adopted	2021 Budget
<b>Expenditures</b>			
Appropriated Projects	\$ 13,383,238	\$ 21,358,366	\$ 15,346,235
Unclassified Expense Bad Debt	\$ -	\$ -	\$ -
<b>Transfers Out</b>			
Fund Balance (CIPP)	\$ -	\$ -	\$ 115,680
Fund Balance (CIPP Contingency)	\$ -	\$ 1,019,019	\$ 756,061
Fund Balance (Road and Bridge)	\$ -	\$ 53,881	\$ -
Fund Balance (HUTF)	\$ -	\$ 244,738	\$ 383,874
Fund Balance (Channel 8 PEG)	\$ -	\$ 41,000	\$ 42,231
Fund Balance (ADCO Open Space)	\$ -	\$ -	\$ 201,957
<b>Total Expenditures</b>	<b>\$ 13,383,238</b>	<b>\$ 22,717,004</b>	<b>\$ 16,846,038</b>
<b>Ending Fund Balance</b>			
Designated Carry-Over	\$ 35,866,582	\$ 35,866,582	\$ 35,866,582
Reserve - Emergency Reserve Fund	\$ 2,788,657	\$ 2,788,657	\$ 2,788,657
<b>Total Ending Fund Balance</b>	<b>\$ 38,655,239</b>	<b>\$ 38,655,239</b>	<b>\$ 38,655,239</b>

## INTRODUCTION

Commerce City continues to be one of Colorado's fastest-growing communities. As a result, the demand for superior transportation, recreation, and lifestyle is high. In order to meet the demand for these services, the City must continuously invest in capital improvement efforts. As such, the purpose of Commerce City's five-year 2021-2025 Capital Improvement Preservation Plan (CIPP) is to systematically guide capital expenditures that provide budget predictability while maintaining and improving public infrastructure. Because infrastructure investments typically require large-scale, multi-year resource commitments to implement successfully, producing a five-year CIPP is an important milestone for Commerce City. By establishing a five-year plan, the City improves its budget certainty, advances strategic goals and initiatives, communicates priorities to residents and other stakeholders, and systematically manages its project portfolio. This section of the budget provides background information on the CIPP, plan definitions, process, and project-specific information by year and proposed funding source. Intended to be a working document, the five-year CIPP will undergo regular updates from City Council based on public input and changing priorities.

## HISTORY

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

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

# CAPITAL IMPROVEMENTS AND PRESERVATION

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## DEFINITIONS

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

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

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

## CIPP FRAMEWORK

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

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

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

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

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

## APPLICABLE CHARTER PROVISIONS

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

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

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

# CAPITAL IMPROVEMENTS AND PRESERVATION

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

## PLANNING PROCESS

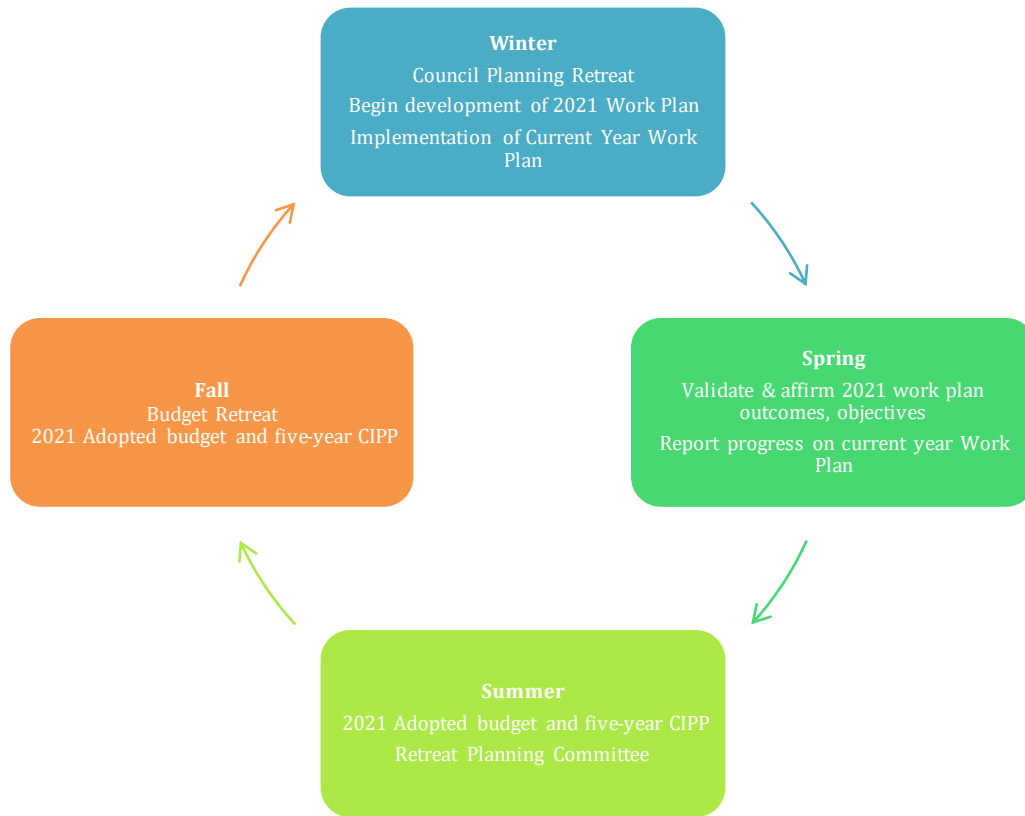
The capital improvement budget process is the allocation of resources between competing demands and prioritizing projects in alignment with City Council’s goals, outcomes, and desired objectives. The CIPP adheres to the City’s Strategic Planning Cycle identified in Figure 1. Prior to presenting the draft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



# CAPITAL IMPROVEMENTS AND PRESERVATION

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Figure 1. Annual Strategic Planning Process



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

# CAPITAL IMPROVEMENTS AND PRESERVATION

## PRIORITIZATION

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

Figure 2. Traditional Project Evaluation Criteria

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

Figure 3. Operational Project Evaluation Criteria

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

# CAPITAL IMPROVEMENTS AND PRESERVATION

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

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

## ANNUAL UPDATES

The 2021 – 2025 Capital Improvement and Preservation Plan is designed to serve as a tool that improves budget planning and decision-making. As Commerce City continues to grow, capital investments will be needed to meet demand from residents, businesses, and commuters alike.

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

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

## FUNDING SOURCES

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

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

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

The 2021 – 2025 CIPP followed a conservative funding approach, utilizing historical trends for projected revenue sources. The five-year plan does not rely on unpredictable revenues, such as third-party repayments or project close-outs, and does not predict additional bonding or certificates of participation within the next five years based on debt capacity. In 2021 both HUT and Road and Bridge Tax will be deposited directly into the CIPP Fund. This also includes a transfer of the remaining funds of both those sources. Although the 2021 and 2022 CIPP do not require new general fund dollars or transfer, 2023-2025 include repayment and formal general fund transfer for capital projects, based on a percentage of total general fund budgeted revenues from two years prior. This transfer recognizes the need to create additional and consistent revenue streams for CIPP as the community continues to grow. Implementation of this planned transfer will be phased (1% in 2018, 2 % in 2019, and 3% in 2020) and capped at three percent. In order to address unforeseen conditions and cost escalations, the plan also calls for the creation of a programmatic contingency that



# CAPITAL IMPROVEMENTS AND PRESERVATION

represents five percent of planned expenditures. Prior to use, the City Manager will thoroughly review and approve contingency requests.

## CAPITAL EXPENDITURES 5 YEAR PLAN

PROJECTS	2021	2022	2023	2024	2025
<b>Preservation</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>
PRG Preservation	\$ 661,000	\$ 315,000	-	\$ 580,000	\$ 200,000
Street Reconstruction	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Pavement Management	\$ 2,000,000	\$ 2,349,944	\$ 2,250,000	\$ 2,295,000	\$ 2,600,000
Traffic Signal Maintenance	\$ 100,000	\$ 120,000	\$ 120,000	\$ 100,000	\$ 100,000
Bridge Maintenance Program	\$ 166,184	\$ 167,704	\$ 50,000	\$ 50,000	\$ 50,000
City Parking Lot Maintenance	\$ -	\$ -	\$ 500,000	\$ 100,000	\$ -
Long Lane Striping	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
<b>PROJECTS</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Operational</b>					
Concrete Flatwork	\$ 165,000	\$ 165,000	\$ 250,000	\$ 250,000	\$ 250,000
Sidewalk Connectivity	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000
HSIP Grant Match	\$ -	\$ 229,129	\$ -	\$ -	\$ -
ADA Compliance and PRG Flatwork	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Derby Area Lighting Improvements	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Fairfax Park Drainage Outlet Reconstruction	\$ -	\$ -	\$ 750,000	\$ 1,400,000	\$ 1,400,000
Buffalo Run Golf Course Irrigation	\$ 140,000	\$ 3,500,000	\$ -	\$ -	\$ -
Buffalo Run Area Drainage Study	\$ 175,000	\$ -	\$ -	\$ -	\$ -
Buffalo Run Back 9 Fence	\$ 71,000	\$ -	\$ -	\$ -	\$ -
Traffic Signal	\$ 600,000	\$ -	\$ -	\$ -	\$ -
Regional Drainage Irondale	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 700,000
Railroad Crossing Reconstruction	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
Traffic Calming Program	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>PROJECTS</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Traditional</b>					
96th Avenue Widening: I-76 - Hwy 2	\$ -	\$ -	\$ -	\$ 400,000	\$ 1,000,000
88th Ave Widening	\$ 4,000,000	\$ 1,500,000	\$ 1,300,000	\$ -	\$ -
96th Avenue Widening: I-76 - Hwy 2	\$ -	\$ -	\$ -	\$ -	\$ -
104th Ave Local Match for DRCOG	\$ 100,000	\$ -	\$ -	\$ -	\$ -
120th Avenue Widening	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
112th Avenue - Chambers to Parkside	\$ 1,647,051	\$ -	\$ -	\$ -	\$ -
62nd Ave. & Vasquez Intersection (MHGP)	\$ -	\$ 200,000	\$ 2,000,000	\$ -	\$ -
104th Ave - S. Platte River to Hwy 85 Widening	\$ -	\$ 1,700,000	\$ 916,000	\$ 3,000,000	\$ 2,000,000
112th Widening-Parkside to High Plains Parkway	\$ -	\$ 1,572,000	\$ -	\$ -	\$ -
120th & US 85 Interchange	\$ -	\$ 8,000,000	\$ -	\$ -	\$ -
120th Avenue Widening - Chambers to Buckley	\$ -	\$ -	\$ -	\$ -	\$ -
27J Ballfield Upgrades & Additions	\$ -	\$ -	\$ -	\$ -	\$ -
Core City Infrastructure Improvements	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -
Rosemary Street Widening (ROW acquisiton/early work)	\$ 2,000,000	\$ 1,150,000	\$ 1,300,000	\$ 1,300,000	\$ -
Derby Improvements	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Disk Golf Course	\$ -	\$ 71,500	\$ -	\$ -	\$ -
IT TIPP	\$ 225,000	\$ -	\$ -	\$ -	\$ -
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Total</b>	<b>\$15,346,235</b>	<b>\$ 22,116,277</b>	<b>\$ 11,012,000</b>	<b>\$ 11,101,000</b>	<b>\$ 9,376,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2021 Budget		Funding Sources	Amount
<b>Project Name:</b>	Street Reconstruction	<b>Transportation Tax</b>	<b>500,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	The pavement management program is only designed to help maintain paved roads that do not need full reconstruction. In order to maintain Citywide pavement conditions, we also need to address paved roads that need to be fully reconstructed.		
		<b>Total Amount</b>	<b>500,000</b>
2021 Budget		Funding Sources	Amount
<b>Project Name:</b>	PRG Preservation	<b>ADCO Open Space</b>	<b>247,500</b>
<b>Project Type:</b>	Preservation	<b>Lottery</b>	<b>247,500</b>
<b>Description:</b>	Annual program to maintain and improve all of the City's existing parks and facilities. 2021 projects include soil recovery at the golf course, dredging irrigation lakes, irrigation repair, tree replacement, and trail resurfacing		
		<b>Total Amount:</b>	<b>661,000</b>
2021 Budget		Funding Sources	Amount
<b>Project Name:</b>	Pavement Management	<b>Solid Waste</b>	<b>324,000</b>
<b>Project Type:</b>	Preservation	<b>Road &amp; Bridge Tax</b>	<b>600,000</b>
<b>Description:</b>	Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year Budget focused on roadways with pavement condition index less than 70.		
		<b>Total Amount:</b>	<b>2,000,000</b>
2021 Budget		Funding Sources	Amount
<b>Project Name:</b>	Traffic Signal Maintenance	<b>Solid Waste</b>	<b>100,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	Annual program to evaluate and replace or upgrade traffic signal equipment as needed.		
		<b>Total Amount</b>	<b>100,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2021 Budget		Funding Sources	Amount
<b>Project Name:</b>	Bridge Maintenance Program	<b>HUTF</b>	<b>166,184</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	The City has 24 bridges that need a variety of improvements, including updated bridge rails, deck repair, superstructure/substructure repair, scour mitigation and updated signage.		
		<b>Total Amount</b>	<b>166,184</b>
2021 Budget		Funding Sources	Amount
<b>Project Name:</b>	Concrete Flatwork	<b>Road &amp; Bridge Tax</b>	<b>165,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Annual program to evaluate and replace substandard concrete including broken sidewalk, curb, gutter, and concrete pavement panels.		
		<b>Total Amount:</b>	<b>165,000</b>
2021 Budget		Funding Sources	Amount
<b>Project Name:</b>	Sidewalk Connectivity	<b>Road &amp; Bridge Tax</b>	<b>96,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Annual program to install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb ramps to current ADA standards, as appropriate.		
		<b>Total Amount:</b>	<b>96,000</b>
2021 Budget		Funding Sources	Amount
<b>Project Name:</b>	Derby Area Lighting Improvements	<b>CCURA</b>	<b>200,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	This project will improve lighting and make the Derby area safe and more welcoming		
		<b>Total Amount</b>	<b>200,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2021 Budget	Funding Sources	Amount
<b>Project Name:</b> Buffalo Run Golf Course Irrigation <b>Project Type:</b> Operational <b>Description:</b> The irrigation system is at the end of its useful life and must be replaced to allow maintenance staff to keep the course in acceptable condition	<b>ADCO Open Space</b>	<b>140,000</b>
<b>Total Amount</b>		<b>140,000</b>
2021 Budget	Funding Sources	Amount
<b>Project Name:</b> Buffalo Run Area Drainage Study <b>Project Type:</b> Operational <b>Description:</b> The drainage path is currently undefined. As the City continues to develop, the Golf Course will need to accommodate for increased flows.	<b>BR Trib Drainage</b>	<b>175,000</b>
<b>Total Amount:</b>		<b>175,000</b>
2021 Budget	Funding Sources	Amount
<b>Project Name:</b> Buffalo Run Back 9 Fence <b>Project Type:</b> Operational <b>Description:</b> This project will build 5,925 feet of split rail fence for the Back 9 course boundary.	<b>Parks Impact Fee</b>	<b>71,000</b>
<b>Total Amount:</b>		<b>71,000</b>
2021 Budget	Funding Sources	Amount
<b>Project Name:</b> Long Lane Striping <b>Project Type:</b> Preservation <b>Description:</b> Annual Program to re-stripe all collector and arterial roadways within the City	<b>HUTF</b>	<b>150,000</b>
<b>Total Amount</b>		<b>150,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2021 Budget		Funding Sources	Amount
<b>Project Name:</b>	Traffic Signal Program	<b>Solid Waste</b>	<b>600,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	This fund was established to construct traffic signals as they become warranted.		
		<b>Total Amount:</b>	<b>600,000</b>
2021 Budget		Funding Sources	Amount
<b>Project Name:</b>	Railroad Crossing Reconstruction	<b>Solid Waste</b>	<b>250,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Railroad Crossing Improvements are generally based on requirements/priorities established by the railroads (BNSF and UP), so the City cannot identify the crossings that need reconstruction ahead of time.		
		<b>Total Amount</b>	<b>250,000</b>
2021 Budget		Funding Sources	Amount
<b>Project Name:</b>	88th Avenue Widening	<b>2K</b>	<b>4,000,000</b>
<b>Project Type:</b>	Traditional		
<b>Description:</b>	This multi-year project would widen 88th Avenue to a four lane arterial from I-76 to Rosemary. From Rosemary to Hwy 2 88th Avenue would be widen to a local industrial. Improvements would include: a raised median, where possible, curb, gutter, and sidewalks.		
		<b>Total Amount</b>	<b>4,000,000</b>
2021 Budget		Funding Sources	Amount
<b>Project Name:</b>	104th Avenue Match for DRCOG	<b>Transportaiton Tax</b>	<b>100,000</b>
<b>Project Type:</b>	Traditional		
<b>Description:</b>	Thornton received a DRCOG TIP to do an environmental assessment of 104th Avenue from approximately Colorado Blvd to US85. The \$100,000 that we are contributing is part of the local match for that grant.		
		<b>Total Amount:</b>	<b>100,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2021 Budget	Funding Sources	Amount
<b>Project Name:</b> 120th Avenue Widening	<b>HWUT</b>	<b>800,000</b>
<b>Project Type:</b> Traditional	<b>2K Fund Balance</b>	<b>1,000,000</b>
<b>Description:</b> Multi-year project with the Buffalo Ridge metro district to improve 120th Avenue from Chambers to Buckley		
<b>Total Amount:</b>		<b>1,800,000</b>
2021 Budget	Funding Sources	Amount
<b>Project Name:</b> 112th Avenue - Chambers to Parkside	<b>Transportation Tax</b>	<b>1,406,117</b>
<b>Project Type:</b> Traditional	<b>Solid Waste</b>	240934
<b>Description:</b> Multi-year project to reconstruct and widen 112th Avenue from Potomac Road to Chambers Road.		
<b>Total Amount</b>		<b>1,647,051</b>
2021 Budget	Funding Sources	Amount
<b>Project Name:</b> Rosemary Street Widening	<b>2K Fund Balance</b>	<b>2,000,000</b>
<b>Project Type:</b> Traditional		
<b>Description:</b> Multi-year project to widen Rosemary to four lanes from 80th Avenue to 88th Avenue. The 2021 phase will include right-of-way acquisition and other early work.		
<b>Total Amount</b>		<b>2,000,000</b>
2021 Budget	Funding Sources	Amount
<b>Project Name:</b> Derby Improvements	<b>CCURA</b>	<b>300,000</b>
<b>Project Type:</b> Traditional		
<b>Description:</b> This project will remove and repair the pavers that are located at the intersection of Monaco Street and 72nd Place.		
<b>Total Amount</b>		<b>300,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2022 Plan		Funding Sources	Amount
<b>Project Name:</b>	PRG Preservation	<b>ADCO Open Space</b>	<b>315,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	Annual program to maintain and improve all of the City's existing parks and facilities.		
		<b>Total Amount:</b>	<b>315,000</b>
2022 Plan		Funding Sources	Amount
<b>Project Name:</b>	Street Reconstruction	<b>Solid Waste</b>	<b>300,000</b>
<b>Project Type:</b>	Preservation	<b>HUTF</b>	<b>200,000</b>
<b>Description:</b>	The pavement management program is only designed to help maintain paved roads that do not need full reconstruction. In order to maintain Citywide pavement conditions, we also need to address paved roads that need to be fully reconstructed.		
		<b>Total Amount</b>	<b>500,000</b>
2022 Plan		Funding Sources	Amount
<b>Project Name:</b>	Pavement Management	<b>Solid Waste</b>	<b>755,820</b>
<b>Project Type:</b>	Preservation	<b>Road and Bridge</b>	<b>43,113</b>
<b>Description:</b>	Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year plan focused on roadways with pavement condition index less than 70.		<b>HUTF</b> <b>1,551,011</b>
		<b>Total Amount:</b>	<b>2,349,944</b>
2022 Plan		Funding Sources	Amount
<b>Project Name:</b>	Traffic Signal Maintenance	<b>HUTF</b>	<b>100,000</b>
<b>Project Type:</b>	Preservation	<b>Road and Bridge Tax</b>	<b>20,000</b>
<b>Description:</b>	Annual program to evaluate and replace or upgrade traffic signal equipment as needed.		
		<b>Total Amount:</b>	<b>120,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2022 Plan		Funding Sources	Amount
<b>Project Name:</b>	Bridge Maintenance Program	<b>Road and Bridge Tax</b>	<b>167,704</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	The City has 24 bridges that need a variety of improvements, including updated bridge rails, deck repair, superstructure/substructure repair, scour mitigation and updated signage.		
		<b>Total Amount</b>	<b>167,704</b>
2022 Plan		Funding Sources	Amount
<b>Project Name:</b>	Long Lane Striping	<b>Transportation Tax</b>	<b>150,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	Annual Program to re-stripe all collector and arterial roadways within the City		
		<b>Total Amount:</b>	<b>150,000</b>
2022 Plan		Funding Sources	Amount
<b>Project Name:</b>	Concrete Flatwork	<b>Road &amp; Bridge Tax</b>	<b>165,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Annual program to evaluate and replace or substandard concrete including broken sidewalk, curb, gutter, and concrete pavement panels.		
		<b>Total Amount:</b>	<b>165,000</b>
2022 Plan		Funding Sources	Amount
<b>Project Name:</b>	Sidewalk Connectivity	<b>Road &amp; Bridge Tax</b>	<b>96,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Annual program to install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb ramps to current ADA standards, as appropriate.		
		<b>Total Amount</b>	<b>96,000</b>



# CAPITAL IMPROVEMENTS AND PRESERVATION

2022 Plan	Funding Sources	Amount
<b>Project Name:</b> HSIP Grant Match <b>Project Type:</b> Operational <b>Description:</b> The Highway Safety Improvement Program is a core Federal-aid program with the purpose to achieve a significant reduction in traffic fatalities and serious injuries on all public roads.	<b>HUTF</b>	<b>229,129</b>
<b>Total Amount:</b>		<b>229,129</b>
2022 Plan	Funding Sources	Amount
<b>Project Name:</b> Buffalo Run Golf Course Irrigation <b>Project Type:</b> Operational <b>Description:</b> The irrigation system is at the end of its useful life and must be replaced to allow maintenance staff to keep the course in acceptable condition	<b>ADCO Open Space</b> <b>Lottery</b>	<b>1,750,000</b> <b>1,750,000</b>
<b>Total Amount</b>		<b>3,500,000</b>
2022 Plan	Funding Sources	Amount
<b>Project Name:</b> Regional Drainage Irondale <b>Project Type:</b> Operational <b>Description:</b> This project will install storm water infrastructure to implement the Irondale Neighborhood and Infrastructure Plan.	<b>Transportation Tax</b>	<b>300,000</b>
<b>Total Amount</b>		<b>300,000</b>
2022 Plan	Funding Sources	Amount
<b>Project Name:</b> Traffic Calming Program <b>Project Type:</b> Operational <b>Description:</b> Program to help ease congestion and adverse traffic around the city.	<b>Road and Bridge</b>	<b>30,000</b>
<b>Total Amount:</b>		<b>30,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2022 Plan	Funding Sources	Amount
<b>Project Name:</b> 88th Avenue Widening <b>Project Type:</b> Traditional <b>Description:</b> This multi-year project would widen 88th Avenue to a four lane arterial from I-76 to Rosemary. From Rosemary to Hwy 2 88th Avenue would be widen to a local industrial. Improvements would include: a raised median, where possible, curb, gutter, and sidewalks.	2K	1,500,000
<b>Total Amount:</b>		<b>1,500,000</b>
2022 Plan	Funding Sources	Amount
<b>Project Name:</b> 120th and US 85 Interchange <b>Project Type:</b> Traditional <b>Description:</b> Due to the rapid growth of the City, the construction of an interchange at 120th and US85 is needed to provide safe and efficient travel for residents.	2K Fund Balance	8,000,000
<b>Total Amount</b>		<b>8,000,000</b>
2022 Plan	Funding Sources	Amount
<b>Project Name:</b> Rosemary Street Widening <b>Project Type:</b> Traditional <b>Description:</b> Multi-year project to widen Rosemary to four lanes from 80th Avenue to 88th Avenue	Solid Waste	1,150,000
<b>Total Amount</b>		<b>1,150,000</b>
2022 Plan	Funding Sources	Amount
<b>Project Name:</b> 62nd Ave and Vasquez Intersection <b>Project Type:</b> Traditional <b>Description:</b> This project is being done in coordination with CDOT to improve the overall safety and functionality of the corridor.	General Fund	200,000
<b>Total Amount</b>		<b>200,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2022 Plan	Funding Sources	Amount
<b>Project Name:</b> 104th Ave - S Platte River to Hwy 85 Widening <b>Project Type:</b> Traditional <b>Description:</b> This project will widen 104th Avenue from South Platte River to Highway 85. The 2022 phase includes design engineering.	<b>NIGID</b>	<b>1,700,000</b>
<b>Total Amount</b>		<b>1,700,000</b>
2022 Plan	Funding Sources	Amount
<b>Project Name:</b> 112th Ave - Parkside to High Plains Pkwy Widening <b>Project Type:</b> Traditional <b>Description:</b> This project will widen and improve 112th Avenue from Parkside to High Plains Parkway.	<b>Transportation Tax</b> <b>HUTF</b>	<b>1,372,000</b> <b>200,000</b>
<b>Total Amount</b>		<b>1,572,000</b>
2022 Plan	Funding Sources	Amount
<b>Project Name:</b> Disc Golf Course <b>Project Type:</b> Traditional <b>Description:</b> Design and installation of a beginner 9-hole disc golf course at Fronterra Park.	<b>Parks Impact Fee</b>	<b>71,500</b>
<b>Total Amount</b>		<b>71,500</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2023 Plan		Funding Sources	Amount
<b>Project Name:</b>	Street Reconstruction	<b>Transportation Tax</b>	<b>300,000</b>
<b>Project Type:</b>	Preservation	<b>Solid Waste</b>	<b>200,000</b>
<b>Description:</b>	The pavement management program is only designed to help maintain paved roads that do not need full reconstruction. In order to maintain Citywide pavement conditions, we also need to address paved roads that need to be fully reconstructed.		
		<b>Total Amount:</b>	<b>500,000</b>
2023 Plan		Funding Sources	Amount
<b>Project Name:</b>	Core City Pavements	<b>Transportation Tax</b>	<b>125,000</b>
<b>Project Type:</b>	Preservation	<b>HUTF</b>	<b>125,000</b>
<b>Description:</b>	Continue to address pavement within the Core City that has a PCI below 70. In addition, we will identify any missing sidewalks and drainage improvements.. Multi-year plan focused on roadways with pavement condition index less than 70.		
		<b>Total Amount</b>	<b>250,000</b>
2023 Plan		Funding Sources	Amount
<b>Project Name:</b>	Pavement Management	<b>Transportation Tax</b>	<b>500,000</b>
<b>Project Type:</b>	Preservation	<b>Solid Waste</b>	<b>600,000</b>
<b>Description:</b>	Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year plan focused on roadways with pavement condition index less than 70.	<b>Road &amp; Bridge Tax</b>	<b>95,000</b>
		<b>HUTF</b>	<b>1,055,000</b>
		<b>Total Amount:</b>	<b>2,250,000</b>
2023 Plan		Funding Sources	Amount
<b>Project Name:</b>	Traffic Signal Maintenance	<b>HUTF</b>	<b>100,000</b>
<b>Project Type:</b>	Preservation	<b>Road and Bridge Tax</b>	<b>20,000</b>
<b>Description:</b>	Annual program to evaluate and replace or upgrade traffic signal equipment as needed.		
		<b>Total Amount:</b>	<b>120,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2023 Plan		Funding Sources	Amount
<b>Project Name:</b>	Bridge Maintenance Program	<b>HUTF</b>	<b>50,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	The City has 24 bridges that need a variety of improvements, including updated bridge rails, deck repair, superstructure/substructure repair, scour mitigation and updated signage.		
		<b>Total Amount</b>	<b>50,000</b>
2023 Plan		Funding Sources	Amount
<b>Project Name:</b>	City Parking Lot Maintenance	<b>General Fund</b>	<b>500,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	This project would maintain and make improvements to the Civic Center parking lot		
		<b>Total Amount:</b>	<b>500,000</b>
2023 Plan		Funding Sources	Amount
<b>Project Name:</b>	Long Lane Striping	<b>HUTF</b>	<b>150,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	Annual Program to re-stripe all collector and arterial roadways within the City		
		<b>Total Amount:</b>	<b>150,000</b>
2023 Plan		Funding Sources	Amount
<b>Project Name:</b>	Concrete Flatwork	<b>Solid Waste</b>	<b>250,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Annual program to evaluate and replace or substandard concrete including broken sidewalk, curb, gutter, and concrete pavement panels.		
		<b>Total Amount</b>	<b>250,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2023 Plan	Funding Sources	Amount
<b>Project Name:</b> Sidewalk Connectivity <b>Project Type:</b> Operational <b>Description:</b> Annual program to install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb ramps to current ADA standards, as appropriate.	<b>HUTF</b>	<b>96,000</b>
<b>Total Amount:</b>		<b>96,000</b>
2023 Plan	Funding Sources	Amount
<b>Project Name:</b> Rosemary Street Widening <b>Project Type:</b> Traditional <b>Description:</b> Multi-year project to widen Rosemary to four lanes from 80th Avenue to 88th Avenue	<b>2K</b>	<b>1,300,000</b>
<b>Total Amount</b>		<b>1,300,000</b>
2023 Plan	Funding Sources	Amount
<b>Project Name:</b> 104th Ave - S Platte River to Hwy 85 Widening <b>Project Type:</b> Traditional <b>Description:</b> This project will widen 104th Avenue from South Platte River to Highwat 85. The 2023 phase includes the environmental study and right-of-way acquisition.	<b>NIGID</b>	<b>916,000</b>
<b>Total Amount</b>		<b>916,000</b>
2023 Plan	Funding Sources	Amount
<b>Project Name:</b> Fairfax Park Drainage Outlet Recons. <b>Project Type:</b> Operational <b>Description:</b> This project will initiate infrastructure improvements determine to address the outfall system that is too small.	<b>General Fund</b>	<b>750,000</b>
<b>Total Amount:</b>		<b>750,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2023 Plan	Funding Sources	Amount
<b>Project Name:</b> Regional Drainage Irondale <b>Project Type:</b> Operational <b>Description:</b> This project will install storm water infrastructure to implement the Irondale Neighborhood and Infrastructure Plan.	<b>General Fund</b>	<b>300,000</b>
<b>Total Amount:</b>		<b>300,000</b>
2023 Plan	Funding Sources	Amount
<b>Project Name:</b> Railroad Crossing Reconstruction <b>Project Type:</b> Operational <b>Description:</b> Railroad Crossing Improvements are generally based on requirements/priorities established by the railroads (BNSF and UP), so the City cannot identify the crossings that need reconstruction ahead of time.	<b>Road and Bridge</b>	<b>250,000</b>
<b>Total Amount</b>		<b>250,000</b>
2023 Plan	Funding Sources	Amount
<b>Project Name:</b> Traffic Calming Program <b>Project Type:</b> Operational <b>Description:</b> Program to help ease congestion and adverse traffic around the city.	<b>HUTF</b>	<b>30,000</b>
<b>Total Amount</b>		<b>30,000</b>
2023 Plan	Funding Sources	Amount
<b>Project Name:</b> 88th Avenue Widening <b>Project Type:</b> Traditional <b>Description:</b> This multi-year project would widen 88th Avenue to a four lane arterial from I-76 to Rosemary. From Rosemary to Hwy 2 88th Avenue would be widen to a local industrial. Improvements would include: a raised median, where possible, curb, gutter, and sidewalks.	<b>2K</b>	<b>1,300,000</b>
<b>Total Amount</b>		<b>1,300,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2023 Plan	Funding Sources	Amount
<b>Project Name:</b> 62nd Ave and Vasquez Intersection <b>Project Type:</b> Traditional <b>Description:</b> This project is being done in coordination with CDOT to improve the overall safety and functionality of the corridor.	<b>General Fund</b>	<b>2,000,000</b>
<b>Total Amount</b>		<b>2,000,000</b>



2024 Plan	Funding Sources	Amount
<b>Project Name:</b> Rosemary Street Widening <b>Project Type:</b> Traditional <b>Description:</b> Multi-year project to widen Rosemary to four lanes from 80th Avenue to 88th Avenue	<b>2K</b>	<b>1,300,000</b>
<b>Total Amount:</b>		<b>1,300,000</b>
2024 Plan	Funding Sources	Amount
<b>Project Name:</b> Core City Infrastructure Improvements <b>Project Type:</b> Traditional <b>Description:</b> Continue to address pavement within the Core City that has a PCI below 70. In addition, we will identify any missing sidewalks and drainage improvements.	<b>General Fund</b>	<b>250,000</b>
<b>Total Amount:</b>		<b>250,000</b>



# CAPITAL IMPROVEMENTS AND PRESERVATION

2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	PRG Preservation	<b>ADCO Open Space</b>	<b>170,000</b>
<b>Project Type:</b>	Preservation	<b>Lottery</b>	<b>410,000</b>
<b>Description:</b>	Annual program to maintain and improve all of the City's existing parks and facilities.		
		<b>Total Amount:</b>	<b>580,000</b>
2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	Street Reconstruction	<b>HUTF</b>	<b>100,000</b>
<b>Project Type:</b>	Preservation	<b>Solid Waste</b>	<b>400,000</b>
<b>Description:</b>	The pavement management program is only designed to help maintain paved roads that do not need full reconstruction. In order to maintain Citywide pavement conditions, we also need to address paved roads that need to be fully reconstructed.		
		<b>Total Amount</b>	<b>500,000</b>
2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	Pavement Management	<b>Solid Waste</b>	<b>700,000</b>
<b>Project Type:</b>	Preservation	<b>Road &amp; Bridge Tax</b>	<b>395,000</b>
<b>Description:</b>	Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year plan focused on roadways with pavement condition index less than 70.		
		<b>Total Amount:</b>	<b>2,295,000</b>
2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	Traffic Signal Maintenance	<b>HUTF</b>	<b>100,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	Annual program to evaluate and replace or upgrade traffic signal equipment as needed.		
		<b>Total Amount:</b>	<b>100,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	Bridge Maintenance Program	<b>Road &amp; Bridge Tax</b>	<b>50,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	The City has 24 bridges that need a variety of improvements, including updated bridge rails, deck repair, superstructure/substructure repair, scour mitigation and updated signage.		
		<b>Total Amount</b>	<b>50,000</b>
2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	City Parking Lot Maintenance	<b>General Fund</b>	<b>100,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	This project would maintain and make improvements to the Civic Center parking lot		
		<b>Total Amount:</b>	<b>100,000</b>
2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	Long Lane Striping	<b>HUTF</b>	<b>150,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	Annual Program to re-stripe all collector and arterial roadways within the City		
		<b>Total Amount:</b>	<b>150,000</b>
2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	Concrete Flatwork	<b>Transportation Tax</b>	<b>250,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Annual program to evaluate and replace or substandard concrete including broken sidewalk, curb, gutter, and concrete pavement panels.		
		<b>Total Amount</b>	<b>250,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	Sidewalk Connectivity	<b>HUTF</b>	<b>96,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Annual program to install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb ramps to current ADA standards, as appropriate.		
		<b>Total Amount:</b>	<b>96,000</b>
2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	ADA Compliance and PRG Flatowrk	<b>Lottery</b>	<b>50,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Projects that bring PRG facilities and amenities into ADA compliance and evaluate and replace substandard concrete including broken sidewalk, curb, gutter, and concrete pavement panels.		
		<b>Total Amount</b>	<b>50,000</b>
2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	Fairfax Park Drainage Outlet Reconstruction	<b>General Fund</b>	<b>1,400,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	This project will initiate infrastructure improvements determine to address the outfall system that is too small.		
		<b>Total Amount</b>	<b>1,400,000</b>
2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	Regional Drainage Irondale	<b>General Fund</b>	<b>300,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	This project will install storm water infrastrucutre to implement the Irondale Neighborhood and Infrastrucutre Plan.		
		<b>Total Amount:</b>	<b>300,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	Railroad Crossing Reconstruction	<b>HUTF</b>	<b>250,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Railroad Crossing Improvements are generally based on requirements/priorities established by the railroads (BNSF and UP), so the City cannot identify the crossings that need reconstruction ahead of time.		
		<b>Total Amount</b>	<b>250,000</b>
2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	Traffic Calming Program	<b>HUTF</b>	<b>30,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Program to help ease congestion and adverse traffic around the city.		
		<b>Total Amount:</b>	<b>30,000</b>
2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	96th Ave Widening Hwy 2 to I-76	<b>2K</b>	<b>400,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Widen and improve Highway 96 from Highway 2 to I-76		
		<b>Total Amount:</b>	<b>400,000</b>
2024 Plan		Funding Sources	Amount
<b>Project Name:</b>	104th Ave - S Platte River to Hwy 85 Widening	<b>Transportation Tax</b>	<b>1,700,000</b>
<b>Project Type:</b>	Traditional	<b>Road and Bridge Tax</b>	<b>300,000</b>
<b>Description:</b>	This project will widen 104th Avenue from South Platte River to Highway 85.	<b>NIGID</b>	<b>1,000,000</b>
		<b>Total Amount:</b>	<b>3,000,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2025 Plan		Funding Sources	Amount
<b>Project Name:</b>	PRG Preservation	<b>Lottery</b>	<b>200,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	Annual program to maintain and improve all of the City's existing parks and facilities.		
		<b>Total Amount:</b>	<b>200,000</b>
2025 Plan		Funding Sources	Amount
<b>Project Name:</b>	Street Reconstruction	<b>HUTF</b>	<b>500,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	The pavement management program is only designed to help maintain paved roads that do not need full reconstruction. In order to maintain Citywide pavement conditions, we also need to address paved roads that need to be fully reconstructed.		
		<b>Total Amount</b>	<b>500,000</b>
2025 Plan		Funding Sources	Amount
<b>Project Name:</b>	Pavement Management	<b>Transportation Tax</b>	<b>1,560,000</b>
<b>Project Type:</b>	Preservation	<b>Solid Waste</b>	<b>700,000</b>
<b>Description:</b>	Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year plan focused on roadways with pavement condition index less than 70.	<b>Road and Bridge Tax</b>	<b>100,000</b>
		<b>HUTF</b>	<b>240,000</b>
		<b>Total Amount:</b>	<b>2,600,000</b>
2025 Plan		Funding Sources	Amount
<b>Project Name:</b>	Traffic Signal Maintenance	<b>HUTF</b>	<b>100,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	Annual program to evaluate and replace or upgrade traffic signal equipment as needed.		
		<b>Total Amount:</b>	<b>100,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2025 Plan		Funding Sources	Amount
<b>Project Name:</b>	Bridge Maintenance Program	<b>HUTF</b>	<b>50,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	The City has 24 bridges that need a variety of improvements, including updated bridge rails, deck repair, superstructure/substructure repair, scour mitigation and updated signage.		
		<b>Total Amount</b>	<b>50,000</b>
2025 Plan		Funding Sources	Amount
<b>Project Name:</b>	Long Lane Striping	<b>HUTF</b>	<b>150,000</b>
<b>Project Type:</b>	Preservation		
<b>Description:</b>	Annual Program to re-stripe all collector and arterial roadways within the City		
		<b>Total Amount:</b>	<b>150,000</b>
2025 Plan		Funding Sources	Amount
<b>Project Name:</b>	Concrete Flatwork	<b>Solid Waste</b>	<b>250,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Annual program to evaluate and replace or substandard concrete including broken sidewalk, curb, gutter, and concrete pavement panels.		
		<b>Total Amount:</b>	<b>250,000</b>
2025 Plan		Funding Sources	Amount
<b>Project Name:</b>	Sidewalk Connectivity	<b>Road and Bridge Tax</b>	<b>96,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Annual program to install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb ramps to current ADA standards, as appropriate.		
		<b>Total Amount</b>	<b>96,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2025 Plan	Funding Sources	Amount
<b>Project Name:</b> ADA Compliance and PRG Flatowrk <b>Project Type:</b> Operational <b>Description:</b> Projects that bring PRG facilities and amenities into ADA compliance and evaluate and replace substandard concrete including broken sidewalk, curb, gutter, and concrete pavement panels.	<b>Lottery</b>	<b>50,000</b>
<b>Total Amount:</b>		<b>50,000</b>
2025 Plan	Funding Sources	Amount
<b>Project Name:</b> Fairfax Park Outlet Drainage Reconstruction <b>Project Type:</b> Operational <b>Description:</b> This project will initiate infrastructure improvements determine to address the outfall system that is too small.	<b>General Fund</b>	<b>1,400,000</b>
<b>Total Amount</b>		<b>1,400,000</b>
2025 Plan	Funding Sources	Amount
<b>Project Name:</b> Regional Drainage Irondale <b>Project Type:</b> Operational <b>Description:</b> This project will install storm water infrastrucutre to implement the Irondale Neighborhood and Infrastrucutre Plan.	<b>General Fund</b>	<b>700,000</b>
<b>Total Amount</b>		<b>700,000</b>
2025 Plan	Funding Sources	Amount
<b>Project Name:</b> Railroad Crossing Reconstruction <b>Project Type:</b> Operational <b>Description:</b> Railroad Crossing Improvements are generally based on requirements/priorities established by the railroads (BNSF and UP), so the City cannot identify the crossings that need reconstruction ahead of time.	<b>HUTF</b>	<b>250,000</b>
<b>Total Amount:</b>		<b>250,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2025 Plan		Funding Sources	Amount
<b>Project Name:</b>	Traffic Calming Program	<b>HUTF</b>	<b>30,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Program to help ease congestion and adverse traffic around the city.		
		<b>Total Amount</b>	<b>30,000</b>
2025 Plan		Funding Sources	Amount
<b>Project Name:</b>	104th Ave - S Platte River to Hwy 85 Widening	<b>Road and Bridge Tax</b>	<b>300,000</b>
<b>Project Type:</b>	Traditional	<b>HUTF</b>	<b>200,000</b>
<b>Description:</b>	This project will widen 104th Avenue from South Platte River to Highway 85. The 2023 phase includes the environmental study and right-of-way acquisition.	<b>2K</b>	<b>1,500,000</b>
		<b>Total Amount</b>	<b>2,000,000</b>
2025 Plan		Funding Sources	Amount
<b>Project Name:</b>	96th Ave Widening Hwy 2 to I-76	<b>2K</b>	<b>1,000,000</b>
<b>Project Type:</b>	Traditional		
<b>Description:</b>	widen and improve highway 96 from Highway 2 to I-70.		
		<b>Total Amount</b>	<b>1,000,000</b>



# CAPITAL IMPROVEMENTS AND PRESERVATION

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## CITY OF COMMERCE CITY

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# APPENDIX

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## 2021 BUDGET AND FINANCIAL POLICIES

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### BUDGET OVERVIEW

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

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

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

### BUDGET PHILOSOPHY

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

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

### BUDGET GOALS

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

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

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

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## BUDGET PROCESS

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

## BASIS OF ACCOUNTING

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

## BUDGET TERM

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

## BUDGET RECOMMENDATION

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

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

## PUBLIC HEARINGS

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

## ADOPTION OF BUDGET AND APPROPRIATION OF FUNDS

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

## CHANGES TO ADOPTED BUDGET

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

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## **SUPPLEMENTAL APPROPRIATION**

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

## **UNANTICIPATED REVENUE**

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

## **ENCUMBRANCE CARRYOVER**

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

## **BUDGET DECREASES**

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

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

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

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

## **LAPSED APPROPRIATIONS**

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

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

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

## FUND ACCOUNTING

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

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

## CITY FUND TYPES

### General Fund

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

### Special Revenue Funds

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

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

### Capital Projects Funds

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

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

## **Proprietary Funds**

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

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

## **Fiduciary Funds**

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

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

## **REVENUE POLICIES**

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

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

## EXPENDITURE POLICIES

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

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

### **Personnel Services**

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

### **Materials and Supplies**

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

### **Allocations**

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

### **Services and Charges**

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

### **Capital Outlay**

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

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

## TAXPAYER'S BILL OF RIGHTS (TABOR)

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

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

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

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

## RESERVES POLICY

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

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

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



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

## CAPITAL PROJECTS FUNDS

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

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

## IMPACT FEE FUND

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

### Drainage

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

### Landscape

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

### Parks/Open Space

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

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

### Transportation

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

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

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

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

## WATER RIGHTS ACQUISITION FUND

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

## SOLID WASTE MANAGEMENT FUND

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

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

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

## DEBT AND LONG-TERM FINANCING POLICIES

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

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

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

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

## CASH MANAGEMENT AND INVESTMENT POLICY

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

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

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

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

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

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

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

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

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

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

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

## RISK MANAGEMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





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## GLOSSARY

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

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

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

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<b>Standards Board (GASB)</b>	external financial reporting can demonstrate financial accountability to the public and is the basis for investment, credit, and many legislative and regulatory decisions.
<b>Government Finance Officers Association (GFOA)</b>	The Government Finance Officers Association (GFOA) is the professional association of state/provincial and local finance officers in the United States and Canada. The GFOA is dedicated to the sound management of government financial resources.
<b>Grants</b>	Contributions or gifts of cash or other assets from another government, or a private or non-profit entity. Grants are generally to be used or expended for a specific purpose, activity, or facility.
<b>Improvement</b>	The substitution of a better asset for the one currently used (replacing a wooden floor with a concrete floor). An improvement will increase the service life capacity of an asset where the improvement involves only a major component of the asset.
<b>Inter-fund Transfers</b>	Amounts transferred from one account to another account between different funds.
<b>Intergovernmental Agreement (IGA)</b>	Formal agreements between governments that promote and coordinate cooperation.
<b>Intergovernmental Revenues</b>	Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
<b>Leadership Team</b>	The Leadership Team is a collection of the organization's top-level managers that discuss organizational issues and priorities with the city manager.
<b>Line Item</b>	Funds requested and/or appropriated on a detailed or itemized basis.
<b>Long-range Financial Plan</b>	Long-range financial planning utilizes a ten-year lookout period with a five-year focus. The plan projects revenues from existing sources, examines alternative revenue sources, and provides five-year operating and capital improvement and preservation budgets.
<b>Maintenance</b>	The normal upkeep of property in an efficient operating condition.
<b>Mill Levy</b>	Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent or \$1.00 of tax for each \$1,000 of assessed value.
<b>Motor Vehicle Registration Fees</b>	An annual registration fee of \$1.50 is paid to the County by the owner of a motor vehicle, trailer, or semi-trailer that is primarily designed for highway use in Colorado. A registration fee of \$2.50 is paid to the County by the owner of a motorcycle, motor scooter, motor bicycle, trailer coach, mobile machinery, self-propelled construction equipment, and trailers having an empty weight of 2,000 pounds or less. These registration fees are allocated on a monthly basis to the city where the owner has indicated the place of residence.
<b>Mile High Flood Control District</b>	This District was established by the Colorado legislature in 1969, for the purpose of assisting local governments in the Denver metropolitan area with multi-jurisdictional drainage and flood control problems.
<b>Official Statement (OS)</b>	The Official Statement for a debt issue such as bonds or certificates of participation includes a maturity schedule for the debt instrument and the financial disclosures used by investors.
<b>Open Space (OS)</b>	Adams County Open Space funds are derived from a countywide sales tax. In 1999, Adams County voters adopted a sales tax dedicated to the purchase and maintenance of Open Space. The sales tax was approved at a rate of one-fifth of one percent of gross receipts effective January 1, 2000 through 2006. In 2004, voters approved an increase to ¼ of one percent, or 25 cents on a \$100 purchase, and extended the sales tax through 2026. Thirty percent of the

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

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## BOND DEBT SERVICES-SERIES 2014

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

# APPENDIX

## BOND DEBT SERVICES-SERIES 2015

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

# APPENDIX

## BOND DEBT SERVICES-SERIES 2016

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



# APPENDIX

## BOND DEBT SERVICES - SERIES 2017A

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

# APPENDIX

## BOND DEBT SERVICES - SERIES 2017B

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/20			50,277.50	50,277.50	
08/01/20	391,828.27	2.73%	88,725.00	480,553.27	530,830.77
02/01/2019			83,376.54	83,376.54	
08/01/2019	364,077.68	2.73%	83,376.54	447,454.22	530,830.76
02/01/2020			78,406.88	78,406.88	
08/01/2020	374,017.00	2.73%	78,406.88	452,423.88	530,830.76
02/01/2021			73,301.55	73,301.55	
08/01/2021	384,227.66	2.73%	73,301.55	457,529.21	530,830.76
02/01/2022			68,056.84	68,056.84	
08/01/2022	394,717.08	2.73%	68,056.84	462,773.92	530,830.76
02/01/2023			62,668.96	62,668.96	
08/01/2023	405,492.85	2.73%	62,668.96	468,161.81	530,830.77
02/01/2024			57,133.98	57,133.98	
08/01/2024	416,562.81	2.73%	57,133.98	473,696.79	530,830.77
02/01/2025			51,447.90	51,447.90	
08/01/2025	427,934.97	2.73%	51,447.90	479,382.87	530,830.77
02/01/2026			45,606.58	45,606.58	
08/01/2026	439,617.60	2.73%	45,606.58	485,224.18	530,830.76
02/01/2027			39,605.80	39,605.80	
08/01/2027	451,619.16	2.73%	39,605.80	491,224.96	530,830.76
02/01/2028			33,441.20	33,441.20	
08/01/2028	463,948.36	2.73%	33,441.20	497,389.56	530,830.76
02/01/2029			27,108.31	27,108.31	
08/01/2029	476,614.15	2.73%	27,108.31	503,722.46	530,830.77
02/01/2030			20,602.52	20,602.52	
08/01/2030	489,625.72	2.73%	20,602.52	510,228.24	530,830.76
02/01/2031			13,919.13	13,919.13	
08/01/2031	502,992.50	2.73%	13,919.13	516,911.63	530,830.76
02/01/2032			7,053.29	7,053.29	
08/01/2032	516,724.19	2.73%	7,053.29	523,777.48	530,830.77
	6,500,000.00		1,462,461.46	7,962,461.46	7,962,461.46

## CITY OF COMMERCE CITY

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# NORTHERN INFRASTRUCTURE GID

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## NORTHERN INFRASTRUCTURE GID



## 2021 ADOPTED BUDGET

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October 19, 2020

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, 2021 and ending on December 31, 2021 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 2021 proposed expenditures.

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

This year due to the Covid-19 Pandemic there was a delay in receiving the estimated assessed valuation of the NIGID from the Adams County Assessor's Office. For this reason, we are using the prior year's estimated assessed valuation of \$351,578,400. A final valuation is to be received from the County Assessor no later than December 10, 2020.

For the 2021 fiscal year, it is proposed that the mill levy be certified at 20.00 mills, which will generate a district property tax of \$7,031,568. This is the twenty-second year that the NIGID has received an assessed valuation and the twenty-second 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 104<sup>th</sup> Avenue and other street improvements as deemed necessary for the benefit of the District. The first \$44,400,000 in bonds was issued in 2006 and the remainder to be issued as determined.

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

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

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

On June 26, 2008, the NIGID issued General Obligation Variable Rate Bonds Series 2008 in the amount of \$35,500,000 with AA rated bonds to be used to construct street improvements and to pay the costs of issuing the Bonds. The Bonds were structured to bear interest in the weekly mode. The adjusted interest rate for any Bond in the weekly mode was the rate of interest per annum determined by the Remarketing Agent on and as of each Wednesday. The adjusted interest rate could not exceed the maximum rate. 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 2021 Budget Process**

The proposed 2021 budget expenditures total \$7,653,853 including bond interest payments plus additional operational costs. NIGID revenues for 2021 are estimated at \$7,653,853.

The proposed budget is scheduled for public hearing on Monday, October 19, 2020 with a continuation of the public hearing to November 2, 2020. Following the November 2<sup>nd</sup> public hearing, the NIGID budget is scheduled for adoption and certification of the mill levy. The NIGID does not have any authorized staff.

Respectfully Submitted,

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Sheryl L. Carstens, Treasurer to the Board

# NORTHERN INFRASTRUCTURE GID

## SUMMARY OF RESOURCES AND REQUIREMENT BY FUND

### GENERAL IMPROVEMENT DISTRICT

<b>Financial Sources</b>	<b>2021 Budget</b>	
Revenues	\$	7,653,853
<b>Total</b>	<b>\$</b>	<b>7,653,853</b>
<b>Financial Uses</b>		
Administrative Cost	\$	131,100
<b>Transfers To:</b>		
General Improvement District Debt 2002	\$	741,782
General Improvement District Debt 2013	\$	4,950,717
Fund Balance	\$	1,830,254
<b>Total</b>	<b>\$</b>	<b>7,653,853</b>

### GENERAL IMPROVEMENT DISTRICT DEBT

<b>Financial Sources</b>	<b>2021 Budget</b>	
<b>Transfers From:</b>		
General Improvement District Debt 2002	\$	741,782
General Improvement District Debt 2013	\$	4,950,717
<b>Total</b>	<b>\$</b>	<b>5,692,499</b>
<b>Financial Uses</b>		
Administrative Cost - 2002	\$	3,025
Administrative Cost - 2013	\$	550
Interest - 2002	\$	228,757
Interest - 2013	\$	2,900,167
Principal - 2002	\$	510,000
Principal - 2013	\$	2,050,000
<b>Total</b>	<b>\$</b>	<b>5,692,499</b>





# NORTHERN INFRASTRUCTURE GID

## 2021 ADOPTED BUDGET

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ 8,974,118	\$ 15,132,586		\$ 15,132,586
<b>Revenues</b>				
Earnings On Investments	\$ 265,809	\$ 20,000	\$ 201,726	\$ 20,000
Property Tax	\$ 7,666,894	\$ 7,031,568	\$ 6,960,165	\$ 7,031,568
Delinquent tax	\$ -	\$ 4,554	\$ 725	\$ 500
Specific Ownership Tax	\$ 619,330	\$ 580,464	\$ 334,412	\$ 505,285
Agreements	\$ 62,691	\$ -	\$ 3,833	\$ -
One Time Fee	\$ 94,272	\$ -	\$ -	\$ 84,500
Capacity Fee	\$ 74,201	\$ 84,500	\$ 100,744	\$ 12,000
Permit Fees	\$ 48,387	\$ 12,000	\$ 27,868	\$ -
<b>Transfers In</b>				
Transfers In	\$ 3,077,629	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 11,909,213	\$ 7,733,086	\$ 7,629,474	\$ 7,653,853
<b>Expenditures</b>				
Recording/Advertising Fees	\$ -	\$ 100	\$ -	\$ 100
Auditing Fees	\$ -	\$ 15,000	\$ -	\$ 15,000
Legal Fees	\$ 359	\$ 1,000	\$ -	\$ 1,000
Property Tax Collection Fees	\$ 115,005	\$ 110,000	\$ 104,414	\$ 115,000
<b>Transfers Out</b>				
Transfer To Fund 195 - 2002	\$ 745,581	\$ 751,581	\$ 3,025	\$ 741,782
Transfer To Fund 195 - 2013	\$ 4,692,966	\$ 4,849,603	\$ 1,620,536	\$ 4,950,717
Transfer Out	\$ 196,833	\$ -	\$ -	\$ -
Transfer To Fund Balance	\$ -	\$ 2,005,802	\$ -	\$ 1,830,254
<b>Total Expenditures</b>	\$ 5,750,745	\$ 7,733,086	\$ 1,727,975	\$ 7,653,853
<b>Net Position</b>	\$ 15,132,586	\$ 15,132,586		\$ 15,132,586

# NORTHERN INFRASTRUCTURE GID

## 2021 ADOPTED BUDGET

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ -	\$ -		\$ -
<b>Transfers In</b>				
Transfer From Fund 190/2002	\$ 745,581	\$ 751,581	\$ 3,025	\$ 741,782
Transfer From Fund 190/2013	\$ 4,692,966	\$ 4,849,603	\$ 1,620,536	\$ 4,950,717
<b>Total Revenues</b>	<b>\$ 5,438,548</b>	<b>\$ 5,601,184</b>	<b>\$ 1,623,561</b>	<b>\$ 5,692,499</b>
<b>Expenditures</b>				
2002 Outside Services	\$ -	\$ 5,000	\$ -	\$ -
2013 Outside Services	\$ -	\$ 32,637	\$ -	\$ -
2002 Unclassified Expense	\$ 3,025	\$ 3,025	\$ 3,025	\$ 3,025
2013 Unclassified Expense	\$ 550	\$ 550	\$ 550	\$ 550
2002 Bond Principal Payments	\$ 475,000	\$ 495,000	\$ -	\$ 510,000
2013 Bond Principal Payments	\$ 1,620,000	\$ 1,825,000	\$ 124,278	\$ 2,050,000
2002 Bond Interest Payments	\$ 267,556	\$ 248,556	\$ -	\$ 228,757
2013 Bond Interest Payments	\$ 3,072,416	\$ 2,991,416	\$ 1,495,708	\$ 2,900,167
<b>Total Expenditures</b>	<b>\$ 5,438,548</b>	<b>\$ 5,601,184</b>	<b>\$ 1,623,561</b>	<b>\$ 5,692,499</b>
<b>Net Position</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

# NORTHERN INFRASTRUCTURE GID

## BOND DEBT SERVICE SERIES 2002

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

# NORTHERN INFRASTRUCTURE GID

## BOND DEBT SERVICE SERIES 2013

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

# NORTHERN INFRASTRUCTURE GID

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## RESOLUTION ADOPTING THE 2021 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE NORTHERN INFRASTRUCTURE GENERAL IMPROVEMENT DISTRICT

### RESOLUTION NO. NIGID 2020-03

WHEREAS, the Board of Directors for the Northern Infrastructure General Improvement District (NIGID) has received and reviewed the NIGID annual budget for the fiscal year commencing January 1, 2021, and ending December 31, 2021;

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

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 19, 2020 with a continuation of the public hearing on November 2, 2020;

WHEREAS, the Budget as submitted sets forth the following estimated fiscal data for the year 2021:

Revenues & Fund Balance	\$7,653,853
Expenditure Requirements	\$7,653,853

WHEREAS, this year due to the COVID-19 pandemic there was a delay in receiving the estimated assessed taxable property of the NIGID from the County Assessor of Adams County. For this reason, we are using the prior year's estimated assessed taxable property of \$351,578,400.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors for the Northern Infrastructure General Improvement District that the Budget, a copy of which is incorporated herein by reference, be and hereby is adopted for the Northern Infrastructure General Improvement District for the year 2021 and \$7,653,853 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, 2021 through December 31, 2021.

BE IT FURTHER RESOLVED that a tax of 20.000 mills be levied on each dollar of the assessed valuation of the taxable property in the Northern Infrastructure General Improvement District for the purpose of raising the sum of \$7,031,568 because such amounts and revenues from all other sources is anticipated to be necessary to meet the District's expenditure requirements for the fiscal year commencing January 1, 2021, and ending December 31, 2021.

BE IT FURTHER RESOLVED that an ad valorem tax levy for the Northern Infrastructure General Improvement District, Colorado, for the fiscal year commencing January 1, 2021, and ending December 31, 2021, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

General Improvement District Fund	20.000 mills
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RESOLVED AND PASSED THIS 2ND DAY OF NOVEMBER 2020.

NORTHERN INFRASTRUCTURE GENERAL  
IMPROVEMENT DISTRICT

\_\_\_\_\_  
Benjamin A. Huseman, Chairperson

ATTEST:

\_\_\_\_\_  
Dylan Gibson, CMC, Secretary

**E-470 COMMERCIAL AREA GID**



# E-470 COMMERCIAL AREA GID

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## 2021 ADOPTED BUDGET

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October 19, 2020

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, 2021 and ending on December 31, 2021 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 2021 proposed expenditures.

### SECTION 2: Authorization to Increase Debt

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

### SECTION 3: The 2021 Budget Process

The proposed 2021 budget expenditures total \$273,694 which include operational costs. ECAGID revenues for 2021 are estimated at \$273,694.

The proposed budget is scheduled for public hearing on Monday, October 19, 2020 with a continuation of the public hearing to November 2, 2020. Following the November 2<sup>nd</sup> public hearing, the ECAGID budget is scheduled for adoption. The ECAGID does not have any authorized staff.

Respectfully Submitted,

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Sheryl L. Carstens, Chief Financial Officer

# E-470 COMMERCIAL AREA GID

## SUMMARY OF RESOURCES AND REQUIREMENT BY FUND

### SUMMARY OF FINANCIALS 2021 BUDGET

<b>Financial Sources</b>	<b>2021 BUDGET</b>	
Revenues	\$	273,694
<b>Total</b>	<b>\$</b>	<b>273,694</b>
<b>Financial Uses</b>		
Administrative Cost	\$	273,694
<b>Total</b>	<b>\$</b>	<b>273,694</b>

### 2021 ADOPTED BUDGET

	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>As of 9/30/20</b>	<b>2021 Budget</b>
<b>Beginning Fund Balance</b>	\$ 3,246,536	\$ 438,634		\$ 438,634
<b>Revenues</b>				
Reimbursed By Others - General	\$ 895	\$ -	\$ -	\$ -
Earnings On Investments	\$ 93,279	\$ -	\$ 7,574	\$ -
Taxes Property	\$ 98,206	\$ 180,862	\$ 185,064	\$ 271,294
Taxes Specific Ownership	\$ 7,266	\$ 2,400	\$ 7,709	\$ 2,400
Agreements	\$ 2,255	\$ -	\$ -	\$ -
Unclassified Revenue	\$ 70,391	\$ -	\$ -	\$ -
<b>Total Available Revenues</b>	<b>\$ 272,293</b>	<b>\$ 183,262</b>	<b>\$ 200,346</b>	<b>\$ 273,694</b>
<b>Expenditures</b>				
Auditing Fees	\$ -	\$ 600	\$ -	\$ 600
Recording/Advertising	\$ 895	\$ -	\$ -	\$ -
Legal Fees	\$ 199	\$ -	\$ -	\$ -
Property Tax Collection Fee	\$ 1,472	\$ 1,100	\$ 2,776	\$ 1,100
Unclassified Expense	\$ -	\$ 500	\$ -	\$ 500
Transfer Out	\$ 3,077,629	\$ -	\$ -	\$ -
Transfer To Fund Balance	\$ -	\$ 181,062	\$ -	\$ 271,494
<b>Total Expenditures</b>	<b>\$ 3,080,195</b>	<b>\$ 183,262</b>	<b>\$ 2,776</b>	<b>\$ 273,694</b>
<b>Net Position</b>	<b>\$ 438,634</b>	<b>\$ 438,634</b>		<b>\$ 438,634</b>



# E-470 COMMERCIAL AREA GID

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## RESOLUTION ADOPTING THE 2021 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE E-470 COMMERCIAL AREA GENERAL IMPROVEMENT DISTRICT

### RESOLUTION NO. ECAGID 2020-01

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, 2021, and ending December 31, 2021;

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

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 19, 2020 with a continuation of the public hearing on November 2, 2020;

WHEREAS, the budget as submitted sets forth the following estimated fiscal data for the year 2021:

Revenues & Fund Balance	\$273,694
Expenditure Requirements	\$273,694

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 2021 and \$273,694 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, 2021 through December 31, 2021.

BE IT FURTHER RESOLVED that a tax of 15.00 mills be levied upon each dollar of the assessed valuation of the taxable property in the E-470 Commercial Area General Improvement District for the purpose of raising the sum of \$273,694 and together with surplus and revenue from all other sources, such amount is anticipated to be necessary to meet the E-470 Commercial Area General Improvement District budget expenditure requirements and to provide a reasonable closing fund balance for the fiscal year commencing January 1, 2021, and ending December 31, 2021. The Board of Directors for the E-470 Commercial Area General Improvement District intend this to be a temporary 12.0 mill levy reduction to support development of the Area subject to annual review and approval, with the understanding and intent that the reduction is not intended to be permanent, that the temporary reduction is not intended to limit the authority of the District to establish the mill levy at 27.0 mills, and that the mill levy shall remain at 27.0 mills in future years unless affirmatively reduced by the Board.

BE IT FURTHER RESOLVED that the ad valorem tax levy for the E-470 Commercial Area General Improvement District, Colorado, for the fiscal year, commencing January 1, 2021, and ending December 31, 2021, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

General Fund Mill Levy	27.00
Temporary Mill Levy Rate Reduction	<12.0>
General Fund Mill Levy	15.00

# E-470 COMMERCIAL AREA GID

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RESOLVED AND PASSED THIS 2ND DAY OF NOVEMBER 2020.

E-470 COMMERCIAL AREA GENERAL IMPROVEMENT  
DISTRICT

\_\_\_\_\_  
Benjamin A. Huseman, Chairperson

ATTEST:

\_\_\_\_\_  
Dylan Gibson, CMC, Secretary

**CITY OF COMMERCE CITY**

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# E-470 RESIDENTIAL AREA GID

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## E-470 RESIDENTIAL AREA GID



# E-470 RESIDENTIAL AREA GID

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## 2021 ADOPTED BUDGET

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October 19, 2020

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, 2021 and ending on December 31, 2021 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 2021 proposed expenditures.

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

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

### **SECTION 3: The 2021 Budget Process**

The proposed 2021 budget expenditures total \$732. ERAGID revenues for 2021 are estimated at \$732.

The proposed budget is scheduled for public hearing on Monday, October 19, 2020 with a continuation of the public hearing to November 2, 2020. Following the November 2<sup>nd</sup> public hearing, the ERAGID budget is scheduled for adoption. The ERAGID does not have any authorized staff.

Respectfully Submitted,

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Sheryl L. Carstens, Chief Financial Officer

# E-470 RESIDENTIAL AREA GID

## SUMMARY OF RESOURCES AND REQUIREMENT BY FUND

### SUMMARY OF FINANCIALS 2021 BUDGET

<b>Financial Sources</b>	<b>2021 BUDGET</b>	
Revenues	\$	732
<b>Total</b>	<b>\$</b>	<b>732</b>
<b>Financial Uses</b>		
Administrative Cost	\$	732
<b>Total</b>	<b>\$</b>	<b>732</b>

### 2021 BUDGET

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ (53,352)	\$ 9,667		\$ 9,667
<b>Revenues</b>				
Reimbursed By Others - General	\$ -	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -
Earnings On Investments	\$ (496)	\$ -	\$ 157	\$ -
Taxes Property	\$ 579	\$ 702	\$ 769	\$ 702
Taxes Specific Ownership	\$ 47	\$ 30	\$ 1,200	\$ 30
Agreements	\$ 2,063	\$ -	\$ -	\$ -
Unclassified Revenue	\$ 60,963	\$ -	\$ -	\$ -
Transfer from Fund Balance	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -
<b>Total Available Revenues</b>	<b>\$ 63,156</b>	<b>\$ 732</b>	<b>\$ 2,126</b>	<b>\$ 732</b>
<b>Expenditures</b>				
Outside Services	\$ -	\$ -	\$ -	\$ -
Auditing Fees	\$ -	\$ -	\$ -	\$ -
Recording/Advertising	\$ -	\$ -	\$ -	\$ -
Legal Fees	\$ 128	\$ -	\$ -	\$ -
Property Tax Collection Fee	\$ 9	\$ 10	\$ 12	\$ 10
Project Expense	\$ -	\$ -	\$ -	\$ -
Unclassified Expense	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ -	\$ -	\$ -	\$ -
Transfer To Fund Balance	\$ -	\$ 722	\$ -	\$ 722
<b>Total Expenditures</b>	<b>\$ 137</b>	<b>\$ 732</b>	<b>\$ 12</b>	<b>\$ 732</b>
<b>Net Position</b>	<b>\$ 9,667</b>	<b>\$ 9,667</b>	<b>\$</b>	<b>\$ 9,667</b>

# E-470 RESIDENTIAL AREA GID

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## RESOLUTION ADOPTING THE 2021 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE E-470 RESIDENTIAL AREA GENERAL IMPROVEMENT DISTRICT

### RESOLUTION NO. ERAGID 2020-01

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, 2021, and ending December 31, 2021;

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

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 19, 2020 with a continuation of the public hearing on November 2, 2020;

WHEREAS, the Budget as submitted sets forth the following estimated fiscal data for the year 2021:

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors for the E-470 Residential Area General Improvement District that the Budget, a copy of which is incorporated herein by reference, be and hereby is adopted for the E-470 Residential Area General Improvement District for the year 2021 and \$732 is declared to be the amount of revenue necessary to be raised from all sources to pay current expenses for the period commencing January 1, 2021 through December 31, 2021.

BE IT FURTHER RESOLVED that a tax of 30.000 mills be levied on each dollar of the assessed valuation of the taxable property in the E-470 Residential Area General Improvement District for the purpose of raising the sum of \$732 because such amounts and revenues from all other sources is anticipated to be necessary to meet the District's expenditure requirements for the fiscal year commencing January 1, 2021, and ending December 31, 2021.

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, 2021, and ending December 31, 2021, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

General Improvement District Fund	30.000 mills
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RESOLVED AND PASSED THIS 2ND DAY OF NOVEMBER 2020.

E-470 RESIDENTIAL AREA GENERAL IMPROVEMENT  
DISTRICT

\_\_\_\_\_  
Benjamin A. Huseman, Chairperson

ATTEST:

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Dylan Gibson, CMC, Secretary

URBAN RENEWAL AUTHORITY





# URBAN RENEWAL AUTHORITY

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## 2021 ADOPTED BUDGET

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October 19, 2020

Chairman and Members of the Board

Urban Renewal Authority of the City of Commerce City

### SECTION 1: Introduction

The proposed budget beginning January 1, 2021 and ending on December 31, 2021 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 2021 proposed expenditures.

### SECTION 2: Authority and District Details

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

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

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

# URBAN RENEWAL AUTHORITY

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

## Section 3: The 2021 Budget Process

The proposed 2021 budget expenditures total \$1,452,120. URA revenues for 2021 are estimated at \$1,452,120.

The proposed budget is scheduled for public hearing on Monday, October 19, 2020 with a continuation of public hearing to November 2, 2020. Following the November 2<sup>nd</sup> public hearing, the URA budget is scheduled for adoption. The URA does not have authorized staff.

Respectfully Submitted,

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Sheryl L. Carstens, Treasurer to the Board

# URBAN RENEWAL AUTHORITY

## SUMMARY OF RESOURCES AND REQUIREMENT BY FUND

### SUMMARY OF FINANCIALS 2021 BUDGET

Financial Sources	2021 Budget	
Revenues	\$	844,120
<b>Transfer from</b>		
General Fund	\$	83,000
Fund Balance	\$	525,000
<b>Total</b>	\$	1,452,120
Financial Uses		
Administrative Cost	\$	470,420
<b>Transfer to</b>		
Debt Service	\$	456,700
CIPP	\$	525,000
<b>Total</b>	\$	1,452,120

### 2021 BUDGET

	2019 Actual	2020 Adopted	As of 9/30/20	2021 Budget
<b>Beginning Fund Balance</b>	\$ 6,719,707	\$ 13,170,799		\$ 13,170,799
<b>Revenues</b>				
Earnings On Investments	\$ 131,853	\$ -	\$ 119,256	\$ -
Insurance Proceeds	\$ -	\$ -	\$ -	\$ -
Taxes Property	\$ 419,179	\$ 551,706	\$ 534,951	\$ 551,700
Agreement Revenue - KSE	\$ 285,151	\$ 260,000	\$ -	\$ 125,420
Agreement Revenue - General	\$ 280,637	\$ 195,000	\$ 182,161	\$ 167,000
Unclassified Revenue	\$ 2,154	\$ -	\$ -	\$ -
Transfers In	\$ 6,764,590	\$ 83,000	\$ -	\$ 83,000
Transfer from Fund Balance	\$ -	\$ -	\$ -	\$ 525,000
<b>Total Available Revenues</b>	\$ 7,883,564	\$ 1,089,706	\$ 836,368	\$ 1,452,120
<b>Expenditures</b>				
Outside Services General	\$ 50,799	\$ -	\$ 50,799	\$ 85,000
Outside Services MHGHP	\$ 490,027	\$ -	\$ 53,193	\$ -
Outside Services Derby Catalyst	\$ 13,348	\$ 83,000	\$ 13,348	\$ 83,000
Property Tax Collection Fees	\$ 6,288	\$ 6,500	\$ 6,288	\$ 10,000
Project Expense General	\$ 137,751	\$ 195,000	\$ -	\$ 167,000
MDA Expense General	\$ 285,150	\$ 260,000	\$ 96,995	\$ 125,420
Transfer to Fund Balance	\$ -	\$ 240,168	\$ -	\$ -
Transfer Out	\$ 449,109	\$ 305,038	\$ 449,109	\$ 981,700
<b>Total Expenditures</b>	\$ 1,432,471	\$ 1,089,706	\$ 669,732	\$ 1,452,120
<b>Net Position</b>	\$ 13,170,799	\$ 13,170,799		\$ 13,170,799

# URBAN RENEWAL AUTHORITY

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## RESOLUTION ADOPTING THE 2021 BUDGET FOR THE URBAN RENEWAL AUTHORITY OF THE CITY OF COMMERCE CITY, COLORADO

### RESOLUTION NO. URA 2020-03

WHEREAS, the Board of Commissioners for the Urban Renewal Authority of the City of Commerce City, Colorado has received and reviewed the URA annual budget for the fiscal year commencing January 1, 2021, and ending December 31, 2021;

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

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 19th, 2020 with a continuation of the public hearing on November 2nd, 2020;

WHEREAS, the budget as submitted sets forth the following estimated fiscal data for the year 2021:

Revenues & Fund Balance	\$1,452,120
Expenditure Requirements	\$1,452,120

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the Urban Renewal Authority of the City of Commerce City, Colorado that the Budget, a copy of which is incorporated herein by reference, be and hereby is adopted for the Urban Renewal Authority of the City of Commerce City, Colorado for the year 2021 and \$1,452,120 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, 2021 through December 31, 2021.

RESOLVED AND PASSED THIS 2ND DAY OF NOVEMBER 2020.

URBAN RENEWAL AUTHORITY OF THE CITY OF  
COMMERCE CITY, COLORADO

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Benjamin A. Huseman, Chairperson

ATTEST:

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Dylan Gibson, CMC, Secretary

**CITY OF COMMERCE CITY**

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For additional information, visit [c3gov.com/budget](https://c3gov.com/budget).

