



# 2023 BUDGET AT A GLANCE

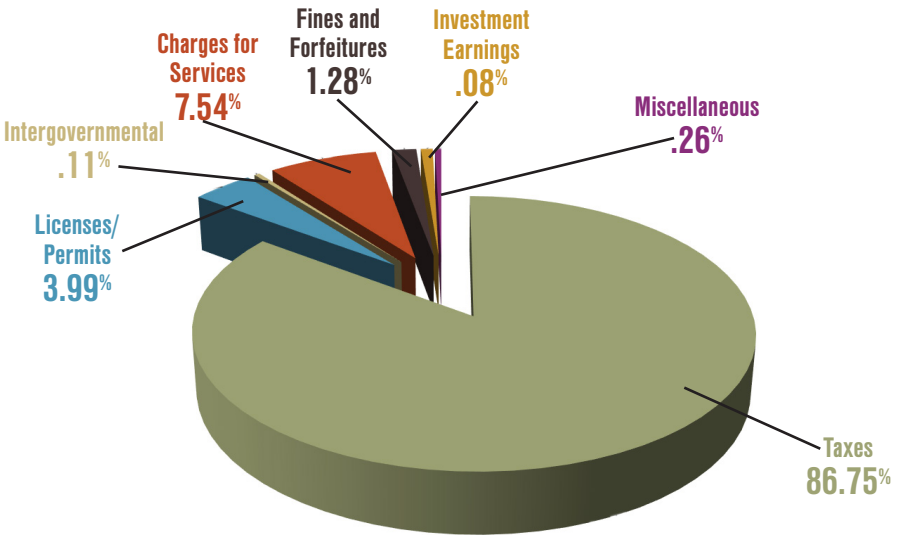


# General Fund Revenues and Expenditures

The General Fund is the city’s primary operating fund and pays day-to-day service operations. Sales and Use Tax is the city’s largest source of revenue.

## ADOPTED BUDGET 2023 REVENUE

SOURCE	AMOUNT
Taxes .....	\$ 104,045,803
Licenses/Permits .....	\$ 4,781,576
Intergovernmental .....	\$ 129,459
Charges for Services .....	\$ 9,041,169
Fines and Forfeitures .....	\$ 1,529,747
Investment Earnings .....	\$ 100,000
Miscellaneous .....	\$ 312,784
<b>TOTAL .....</b>	<b>\$ 119,940,538</b>



## Quick Facts



ESTIMATED POPULATION  
62,418



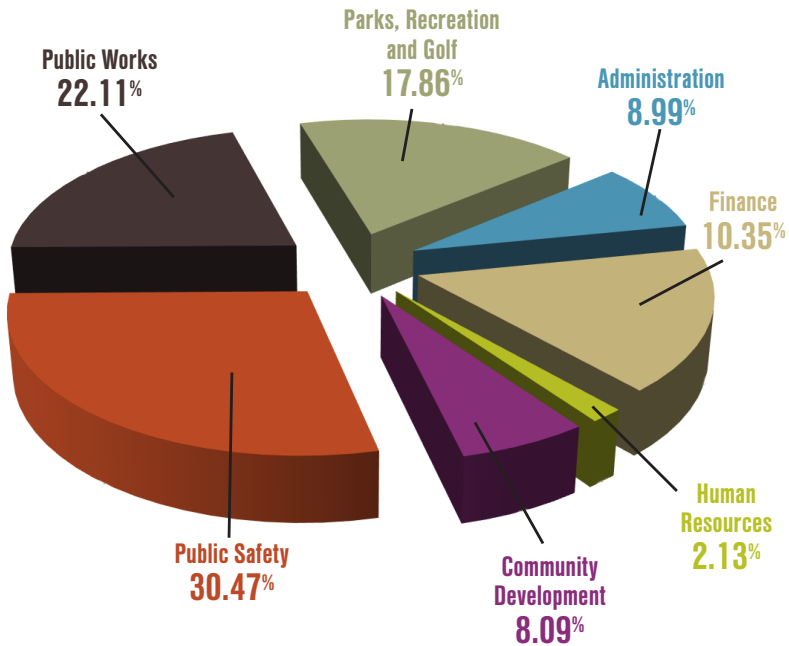
25 MILES OF TRAILS



1,722 BUSINESSES

## ADOPTED BUDGET 2023 EXPENDITURES

DEPARTMENT	EXPENSE
Administration.....	\$ 8,846,034
Finance .....	\$ 10,187,412
Human Resources .....	\$ 2,100,086
Community Development .....	\$ 7,959,833
Public Safety.....	\$ 30,002,381
Public Works.....	\$ 21,772,036
Parks, Recreation & Golf .....	\$ 17,583,763
<b>TOTAL .....</b>	<b>\$ 98,451,545</b>



### Quick Facts



840 ACRES OF  
OPEN SPACE



ONE OF THE LARGEST URBAN  
WILDLIFE REFUGES



AWARD-WINNING  
GOLF COURSE

# General Fund

The General Fund plays a major role in running the city’s day-to-day operations. All departmental expenses and operating costs are housed within from the General Fund.



**Administration..... \$8,846,034**

- 53 full-time employees
- Legislative, Legal, City Manager, City Clerk, Economic Development, Community Relations, and Municipal Court, and Center for Innovation



**Human Resources..... \$2,100,086**

- 12 full-time employees
- Administration, and Risk Management



**Finance ..... \$10,187,412**

- 29 full-time employees
- Financial Planning and Budgeting, Financial Services, Tax, and Internal Services



**Community Development ..... \$7,959,833**

- 58 full-time employees
- Housing, Administration, Planning, Community Well-Being, Building Safety, Community Development Block Grant (CDBG), and Code Enforcement



**Public Safety ..... \$30,002,381**

- 176 full-time employees
- Administration, Support Operations, Patrol Operations, Community Justice, and Emergency Management



**Public Works..... \$21,772,036**

- 86 full-time employees
- Administration, Street and Traffic Maintenance, Engineering, Trash and Recycling (Refuse Collection), and Parks Operations



**Parks, Recreation and Golf..... \$17,583,763**

- 70 full-time employees
- Administration, Parks Planning, Golf Course Operations, and Recreation Services

## Internal Service Funds

Internal Service Funds account for operation and administration activities that provide services to each department within the city by allocating a portion of the costs that are incurred to continue service.



**Facility Services..... \$3,699,056**

- 7 full-time employees



**Fleet Management..... \$8,072,179**

- 7 full-time employees



**Information Technology ..... \$9,407,353**

- 30 full-time employees
- Administration, Operations Services, Geographic Business Services, and Application and Business Services



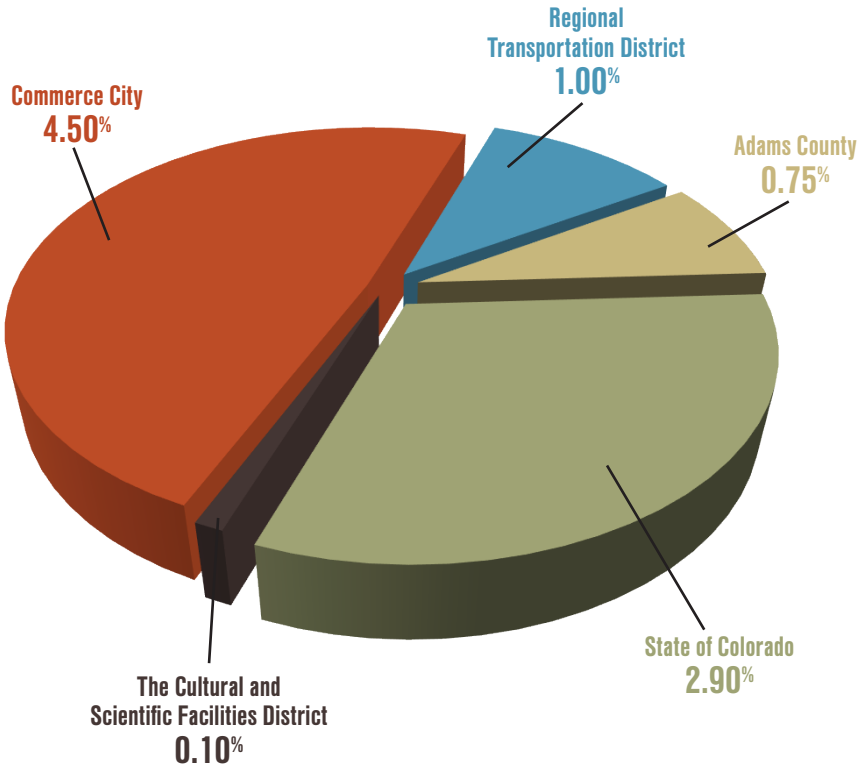
**Benefits..... \$5,662,154**

- 0 full-time employees

## Sales and Use Tax

The city's current sales tax rate is 9.25%, of which Commerce City receives 4.50%.

Below is a percentage breakdown on total tax income distribution per agency.



*Overview of Pioneer Park and neighboring residences and businesses*

# Distribution of Property Tax

Of the property taxes Adams County collects, Commerce City receives \$20.88 per \$100,000 of property value. Below is how the money is distributed in different areas of Commerce City. Please note the total amount of property taxes paid may differ by location, depending on other taxing entities, such as metro districts.

**For every \$100,000 of your home:**

Northern Range			South CC	
North of 96th Ave.			South of 96th Ave.	
Tax Area: 562	Tax Year: 2022		Tax Area: 250	Tax Year: 2022
Market Value: \$100,000	Assessed Value: \$ 7,150		Market Value: \$100,000	Assessed Value: \$ 7,150
Taxes	Mill Levy		Mill Levy	Taxes
\$26.38	3.689	Rangeview Library District	3.689	\$26.38
\$20.88	2.920	Commerce City	2.920	\$20.88
\$193.54	27.069	Adams County	27.069	\$193.54
\$356.54	49.866	<<< School District 27J Brighton School District Adams 14 Commerce City >>>	36.918	\$263.96
\$16.28	2.277	South Adams Water & Sanitation District	2.277	\$16.28
\$6.44	0.900	Urban Drainage & Flood Control	0.900	\$6.44
\$0.72	0.100	Urban Drainage South Platte	0.100	\$0.72
\$105.46	14.750	South Adams County Fire Protection District	14.750	\$105.46
\$143.00	20.000	Commerce City Northern Infrastructure GID	0.000	\$0.00
\$631.39	88.306	Northern Range Metro #1 Subdistrict	0.000	\$0.00
\$7.15	1.000	North Range Metro District #1	0.000	\$0.00
<b>\$1,507.77</b>	<b>210.877</b>	<b>TOTAL</b>	<b>88.623</b>	<b>\$633.65</b>

**References:**

- [adcogov.org/taxing-authorities](http://adcogov.org/taxing-authorities)
- 2021 Adams County Tax Areas with Authorities Report (for property taxes to be collected in 2022)

## Developmental Growth Funds

- Developmental Growth Funds pay for the acquisition, construction, or extension of life for projects that add value to the city.
- The Capital Improvements and Preservation Plan Fund is used to fund capital improvement projects throughout the city, such as the Rosemary Street Widening, Highway 2 Median, and Buffalo Run Golf Course Drainage Improvements.
- Drainage Funds collect fees for new development built within specific drainage basin areas. Fees collected within each drainage basin may only be used for improvements within that area.
- Impact Fees are collected when issuing permits and are required to be used for specific projects based on the type of fee collected, such as parks/open space, transportation, drainage, and landscape.

CIPP Fund . . . . .	<b>\$18,791,649</b>
Water Rights Acquisition Fund . . . . .	<b>\$2,128,500</b>
Second Creek Drainage Basin Fund . . . . .	<b>\$120,825</b>
Third Creek Drainage Basin Fund . . . . .	<b>\$25,646</b>
Buffalo Run Tributary Drainage . . . . .	<b>\$525,000</b>
Impact Fee Fund . . . . .	<b>\$2,101,208</b>
<b>TOTAL . . . . .</b>	<b>\$23,692,828</b>



## Other Funds

Budgeted dollars are used for specific projects within each fund. For example, the Chemical Round Up Fund pays for the management of household hazardous waste in the city.

Urban Renewal Authority Fund . . . . .	<b>\$1,658,700</b>
Solid Waste. . . . .	<b>\$1,189,639</b>
Chemical Round Up Fund . . . . .	<b>\$25,000</b>
Elected Officials Retirement Fund . . . . .	<b>\$47,280</b>
Conservation Trust Fund . . . . .	<b>\$766,598</b>
Commerce City Housing Authority . . . . .	<b>\$60,000</b>

Note: City's annual contribution

**TOTAL . . . . . \$3,747,217**



*Paradise Island*

## Capital Improvement and Preservation Plan

The City’s capital assets’ book value at the end of the most recently audited fiscal year (2021) is \$458,011,164. The purpose of the city’s five-year (2023-2027) Capital Improvement and Preservation Plan (CIPP) is to maintain existing infrastructure and guide future investment in new infrastructure. This longer term plan also provides budget predictability.

- Communicates priorities to residents and other stakeholders
- Improves budget certainty
- Advances strategic goals and initiatives

Preservation Projects . . . . .	<b>\$6,566,000</b>
Operational Projects . . . . .	<b>\$2,424,400</b>
Traditional Projects* . . . . .	<b>\$8,562,717</b>
Transfers to Fund Balance . . . . .	<b>\$1,238,532</b>

**TOTAL . . . . . \$18,791,649**

\*This line item does not include the \$2M listed in the five-year CIPP for 62nd Ave. & Vasquez (MHGP), which is not currently funded as it is awaiting the outcome of funding through state legislation.



*Eagle Pointe Recreation Center*

# Parks, Recreation & Golf Facilities

Commerce City operates and maintains two recreation centers (Eagle Point and Bison Ridge), an outdoor leisure pool (Paradise Island), and an award winning golf course with a full service restaurant (Buffalo Run and Bison Grill). A variety of programs and services are provided at these facilities. The 2023 Budget includes the following:

<b>Bison Ridge Recreation Center, Aquatics, and Programs .</b>	<b>\$4,320,636</b>
<b>Eagle Point Recreation Center, Aquatics, and Programs .</b>	<b>\$3,601,085</b>
<b>Paradise Island Outdoor Leisure Pool . . . . .</b>	<b>\$882,286</b>
<b>Golf Course Maintenance, Operations, and Restaurant . .</b>	<b>\$4,976,584</b>

These budgeted expenditure amounts are significantly off-set by user fees and program revenues.

