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BUDGET AT A GLANCE

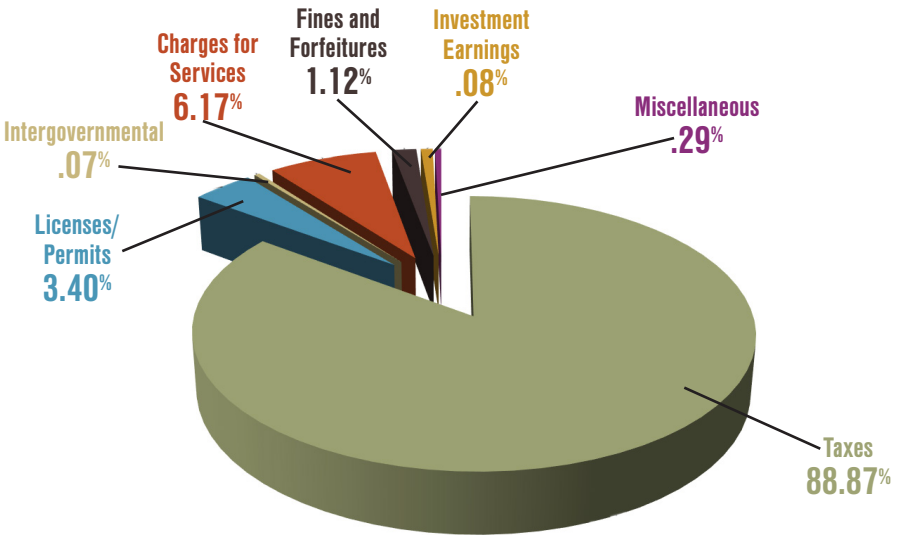


General Fund Revenues and Expenditures

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 2024 REVENUE

SOURCE	AMOUNT
Taxes	\$ 111,095,587
Licenses/Permits	\$ 4,255,165
Intergovernmental	\$ 85,974
Charges for Services	\$ 7,719,177
Fines and Forfeitures	\$ 1,398,133
Investment Earnings	\$ 100,000
Miscellaneous	\$ 367,999
TOTAL	\$ 125,022,035



Quick Facts



ESTIMATED POPULATION
66,115



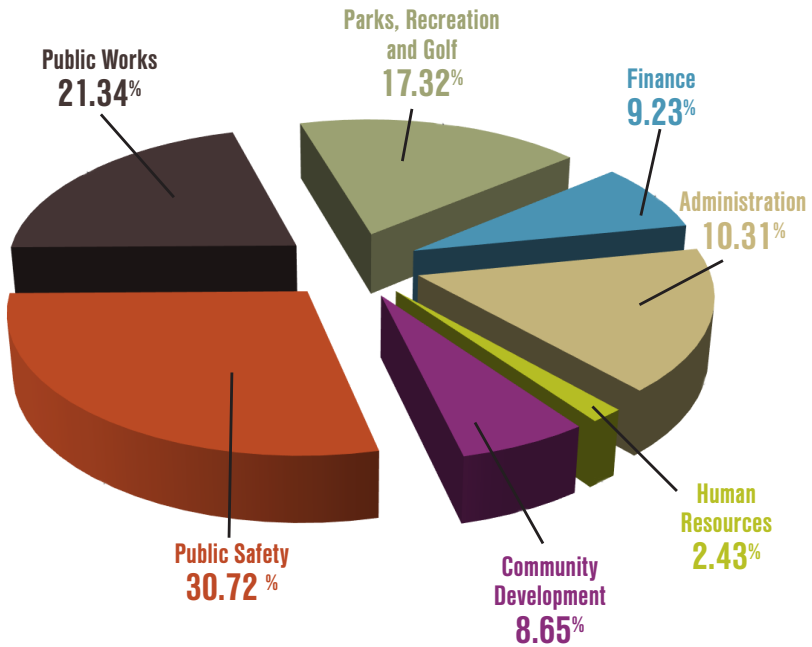
25 MILES OF TRAILS



1,708 BUSINESSES

ADOPTED BUDGET 2024 EXPENDITURES

DEPARTMENT	EXPENSE
Administration.....	\$ 11,036,019
Finance	\$ 9,879,235
Human Resources	\$ 2,597,371
Community Development	\$ 9,255,826
Public Safety.....	\$ 32,888,469
Public Works.....	\$ 22,839,827
Parks, Recreation & Golf	\$ 18,534,088
TOTAL	\$ 107,030,835



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..... \$11,036,019

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



Human Resources..... \$2,597,371

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



Finance \$9,879,235

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



Community Development \$9,255,826

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



Public Safety..... \$32,888,469

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



Public Works.....\$22,839,827

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



Parks, Recreation and Golf.....\$18,534,088

- 71 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.....\$4,160,602

- 7 full-time employees



Fleet Management.....\$7,351,272

- 7 full-time employees



Information Technology\$11,191,818

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



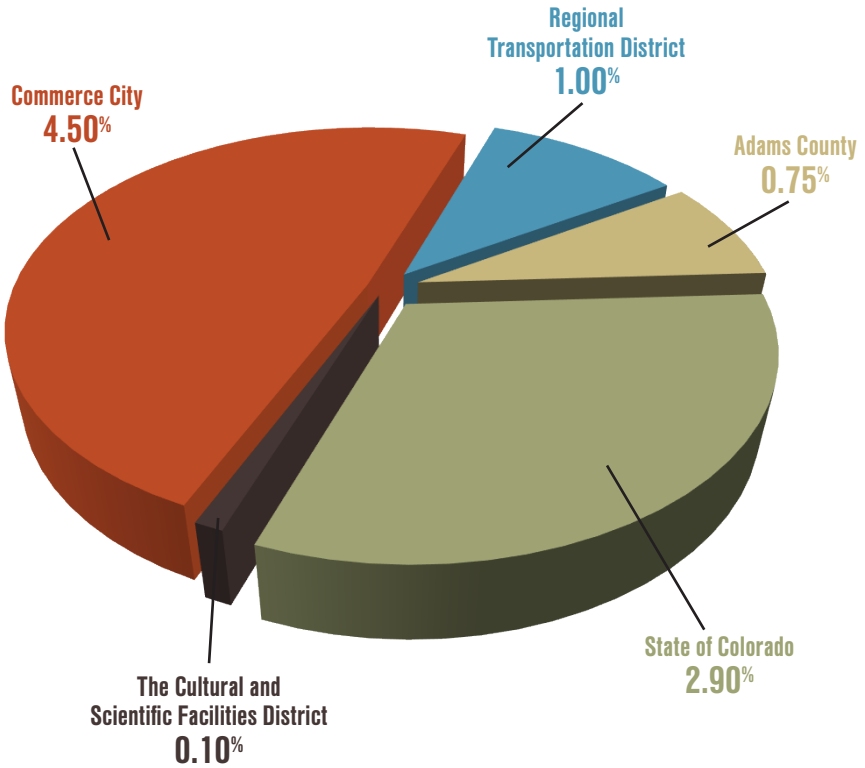
Benefits.....\$5,662,154

- 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 <i>North of 96th Ave.</i>			South CC <i>South of 96th Ave.</i>	
Taxes	Mill Levy		Mill Levy	Taxes
\$25.85	3.615	Rangeview Library District	3.615	\$25.85
\$22.24	3.110	Commerce City	3.110	\$22.24
\$192.81	26.967	Adams County	26.967	\$192.81
\$402.47	56.290	<<< School District 27J Brighton School District Adams 14 Commerce City >>>	38.012	\$271.79
\$17.33	2.424	South Adams Water & Sanitation District	2.424	\$17.33
\$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
\$100.10	14.00	Commerce City Northern Infrastructure GID	0.000	\$0.00
\$703.70	98.419	Northern Range Metro #1 Subdistrict	0.000	\$0.00
\$7.15	1.000	North Range Metro District #1	0.000	\$0.00
\$1,584.26	221.575	TOTAL	89.878	\$642.65

References:

- adcogov.org/taxing-authorities
- 2022 Adams County Tax Areas with Authorities Report (for property taxes to be collected in 2023)

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 Investment Program is used to fund capital improvement projects throughout the city, such as the Rosemary Street Wideing, 68th Ave. Improvements, 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.

CIP Fund	\$19,105,228
Water Rights Acquisition Fund	\$4,243,024
Impact Fee Fund	\$2,018,574
TOTAL	\$25,366,826

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	\$1,671,347
Solid Waste.	\$1,237,842
Chemical Round Up Fund	\$25,000
Elected Officials Retirement Fund	\$41,760
Conservation Trust Fund	\$786,000
Commerce City Housing Authority	\$60,000

Note: City's annual contribution

TOTAL \$3,821,949



Paradise Island

Capital Investment Program

The City’s capital assets’ book value at the end of the most recently audited fiscal year (2022) is \$469,974,438. The purpose of the city’s five-year (2024-2028) Capital Investment Program (CIP) 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, and advances strategic goals and initiatives. The CIP team categorized all 2024 Capital Projects into the following CIP Framework categories:

- Capital Maintenance Projects - Related to the maintenance or replacement of existing City assets;
- 1(a) Preventative Maintenance - Related to annual (recurring) capital maintenance needs;
- 2(b) Periodic Maintenance - Related to less frequent; non-annual capital maintenance needs.

1(a) - Preventative Maintenance \$10,033,500

1(b) - Periodic Maintenance \$2,900,000

2 - Capital Improvement \$5,860,267

Transfers to Fund Balance \$311,461

TOTAL \$19,105,228



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 2024 Budget includes the following:

Bison Ridge Recreation Center, Aquatics, and Programs .	\$4,583,872
Eagle Point Recreation Center, Aquatics, and Programs .	\$3,975,321
Paradise Island Outdoor Leisure Pool	\$879,758
Golf Course Maintenance, Operations, and Restaurant . .	\$4,514,876

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





For additional information, and to view the 2024
Adopted Budget, visit c3gov.com/budget.