

ORDINANCE NO. 2724

AN ORDINANCE AMENDING THE 2025 BUDGET OF THE CITY OF COMMERCE CITY, COLORADO BY APPROPRIATING UNENCUMBERED FUND BALANCES IN THE GENERAL FUND AND FACILITY SERVICES FUND, RECOGNIZING EMPLOYEE BENEFITS COST-SHARING REVENUE IN THE BENEFITS FUND, AND AUTHORIZING THE EXPENDITURE THEREOF

WHEREAS, the City of Commerce City (“City”) has reserves and employee benefits cost-sharing revenues not anticipated or appropriated at the time of the adoption of the 2025 City budget;

WHEREAS, supplemental appropriations are needed to maintain facilities maintenance services in 2025 due to higher costs associated with custodial services and higher than expected deferred maintenance costs at Bison Ridge Recreation Center, Eagle Point Recreation Center, and Paradise Island Pool, within the Facility Services Internal Service Fund;

WHEREAS, sufficient Facility Services Fund unencumbered fund balance is available to meet the supplemental appropriations needs within the Facility Services Internal Service Fund;

WHEREAS, supplemental appropriations are needed to maintain employee benefits services (health and dental) in 2025 due to a change in accounting practice required under the self-funded insurance model implemented in 2023 and higher than anticipated claims expenditures within the Benefits Internal Service Fund;

WHEREAS, sufficient unrecognized revenue in the form of employee benefits cost-sharing contributions and General Fund unencumbered fund balance are available to meet the supplemental appropriations needs within the Benefits Internal Service Fund; and

WHEREAS, the City Council desires to authorize the expenditure of these funds by enacting a supplemental budget appropriation to the 2025 City budget as authorized by Section 12-9(a) of the City Charter.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COMMERCE CITY, COLORADO, AS FOLLOWS:

SECTION 1. Findings. The recitals to this ordinance are incorporated as findings of the City Council. This ordinance is found to be necessary for the preservation of public health, safety, and welfare and in public interest.

SECTION 2. General Fund Authorization. There is hereby transferred from the General Fund (010) to the Benefits Fund (670) a total of \$469,249 for use on employee benefits (health and dental).

SECTION 3. Facility Services Fund Authorization. There is hereby appropriated from unrestricted Facility Services Fund (660) Balance as forth below .

- PW – Custodial Services \$374,702

- PW – Deferred Maintenance Needs \$165,524
- Total: \$540,226

SECTION 4. Benefits Fund Authorization. There is hereby appropriated from unrecognized revenue in the form of employee cost-sharing contributions and a transfer of General Funds as set forth below.

- HR – Employee Benefits (unrecognized revenue) \$1,429,200
 - HR – Employee Benefits (General Fund transfer) \$469,249
- Total: \$1,898,449

SECTION 5. Repealer. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency.

SECTION 6. Effective Date. This ordinance shall be effective immediately upon passage on second and final reading.

INTRODUCED, PASSED ON FIRST READING AND PUBLIC NOTICE ORDERED THIS 17TH DAY OF NOVEMBER, 2025.

PASSED ON SECOND AND FINAL READING AND PUBLIC NOTICE ORDERED THIS 15TH DAY OF DECEMBER, 2025.

CITY OF COMMERCE CITY, COLORADO

Steve J. Douglas, Mayor

ATTEST

Kim Garland, Acting City Clerk