

# Preliminary Budget Session #3

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August 18, 2025

Pres 25-189



*Quality Community for a Lifetime*



# Fund Types



**General Fund** – The main 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.



**Enterprise Funds** – Enterprise funds are used to account for activities financed, in whole or in part, by fees collected from customers.



**Internal Service Funds** – Internal service funds account for activities that provide goods and services to other departments on a cost-reimbursement basis.



**Capital Project Funds** – Capital Project Funds are used for the acquisition or construction of public infrastructure or improvements.

# Sources and Uses

## Internal Service Funds

Type of Fund	Internal Service	Internal Service	Internal Service	Internal Service
		Facility Management	Information Technology	Benefits
<b>2026 Preliminary Budget</b>	<b>Fleet Services</b>			
<b>Beginning Fund Balance</b>	<b>\$ 12,856,605</b>	<b>\$ 2,973,077</b>	<b>\$ 5,890,097</b>	<b>\$ 225,749</b>
<b>Revenues</b>				
Allocated Charges	\$ 6,245,752	\$ 6,030,831	\$ 13,340,227	\$ 7,147,000
Fund Balance Transfer	5,092,600	-	-	-
<b>Total Revenues</b>	<b>\$ 11,338,352</b>	<b>\$ 6,030,831</b>	<b>\$ 13,340,227</b>	<b>\$ 7,147,000</b>
<b>Expenditures</b>				
Operations	\$ 6,245,752	\$ 5,920,831	\$ 6,373,968	\$ 7,147,000
Capital Outlay	5,092,600	110,000	6,966,259	-
<b>Total Expenditures</b>	<b>\$ 11,338,352</b>	<b>\$ 6,030,831</b>	<b>\$ 13,340,227</b>	<b>\$ 7,147,000</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 12,856,605</b>	<b>\$ 2,973,077</b>	<b>\$ 5,890,097</b>	<b>\$ 225,749</b>

# Sources and Uses

## Capital Expenditures Fund

Type of Fund	Capital
<b>2026 Preliminary Budget</b>	<b>Capital Expenditures</b>
<b>Beginning Fund Balance</b>	<b>\$ 153,905,284</b>
<b>Revenues</b>	
Transportation tax	\$ 3,530,263
Road and Bridge	1,155,350
HUTF	2,515,456
ADCO Open Space	1,245,400
PEG Fees	29,879
Fund Balance Transfer	752,151
Transfer In	
General Fund	5,000,000
General Fund 2K	6,440,000
Solid Waste	1,800,000
Conservation Trust	980,000
CIP Indirect Allocation	203,110
<b>Total Revenues</b>	<b>\$ 23,651,609</b>
<b>Expenditures</b>	
Capital Projects	23,173,220
Transfer to Fund Balance	478,389
<b>Total Expenditures</b>	<b>\$ 23,651,609</b>
<b>Ending Fund Balance</b>	<b>\$ 153,905,284</b>

# Sources and Uses

## Other Funds

Type of Fund	Enterprise	Special Revenue	Fiduciary	Capital
	Solid Waste Management	Conservation Trust	Elected Officials Retirement	Water Rights Acquisition
<b>2026 Preliminary Budget</b>				
<b>Beginning Fund Balance</b>	\$ 1,145,590	\$ 548,047	\$ 270,941	\$ 10,100,136
<b>Revenues</b>				
Solid Waste Fee	\$ 1,528,587	\$ -	\$ -	\$ -
Lottery Revenue	-	780,486	-	-
Water Acquisition Fee	-	-	-	1,254,025
Transfer In	-	-	36,480	-
Fund Balance Transfer	271,413	199,514	-	-
<b>Total Revenues</b>	<b>\$ 1,800,000</b>	<b>\$ 980,000</b>	<b>\$ 36,480</b>	<b>\$ 1,254,025</b>
<b>Expenditures</b>				
Retirement Fund	\$ -	\$ -	\$ 36,480	\$ -
Agreement Expense	-	-	-	-
Transfer Out - CIP	1,800,000	980,000	-	-
Transfer to Fund Balance	-	-	-	1,254,025
<b>Total Expenditures</b>	<b>\$ 1,800,000</b>	<b>\$ 980,000</b>	<b>\$ 36,480</b>	<b>\$ 1,254,025</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 1,145,590</b>	<b>\$ 548,047</b>	<b>\$ 270,941</b>	<b>\$ 10,100,136</b>



# Sources and Uses

## Impact Fees Fund

Type of Fund	Capital
<b>2026 Preliminary Budget</b>	<b>Impact Fees</b>
<b>Beginning Fund Balance</b>	<b>\$ 18,093,378</b>
<b>Revenues</b>	
Impact Fees - Parks/Open Space	\$ 1,479,749
Impact Fees - Roads	1,762,237
Impact Fees - Drainage	1,492,783
Impact Fees - Facilities	596,458
<b>Total Revenues</b>	<b>\$ 5,331,227</b>
<b>Expenditures</b>	
Restricted Impact - Parks/Open Space	\$ 1,479,749
Restricted Impact - Roads	1,762,237
Restricted Impact - Drainage	1,492,783
Restricted Impact - Facilities	596,458
<b>Total Expenditures</b>	<b>\$ 5,331,227</b>
<b>Ending Fund Balance</b>	<b>\$ 18,093,378</b>

# Sources and Uses

## Debt Service Fund

Type of Fund	Debt Service
<b>2026 Preliminary Budget</b>	<b>Debt Service</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,259,278</b>
<b>Revenues</b>	
KSS reimbursement	\$ 324,394
Transfer in GF	13,079,292
Transfer in URA	517,250
<b>Total Revenues</b>	<b>\$ 13,920,936</b>
Debt - 2015	\$ 3,774,750
Debt - 2016 2K	1,459,875
Debt - 2022 A/B/C	8,686,311
<b>Total Expenditures</b>	<b>\$ 13,920,936</b>
<b>Ending Fund Balance</b>	<b>\$ 2,259,278</b>

# What is Subject to Change?

1. Position Budgeting Refresh
2. Benefits Amounts Updated
3. Internal Reorganizations
4. Updated Contracts
5. Revenue Revisions
6. Allocations (Internal Service Fund and 2K)





# 2026 Legislative Budget

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# Division Overview

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## Mission

City Council is the legislative and governing body of Commerce City and their mission is to establish the vision for Commerce City, set annual goals to achieve that vision, and enact the laws that govern residents.

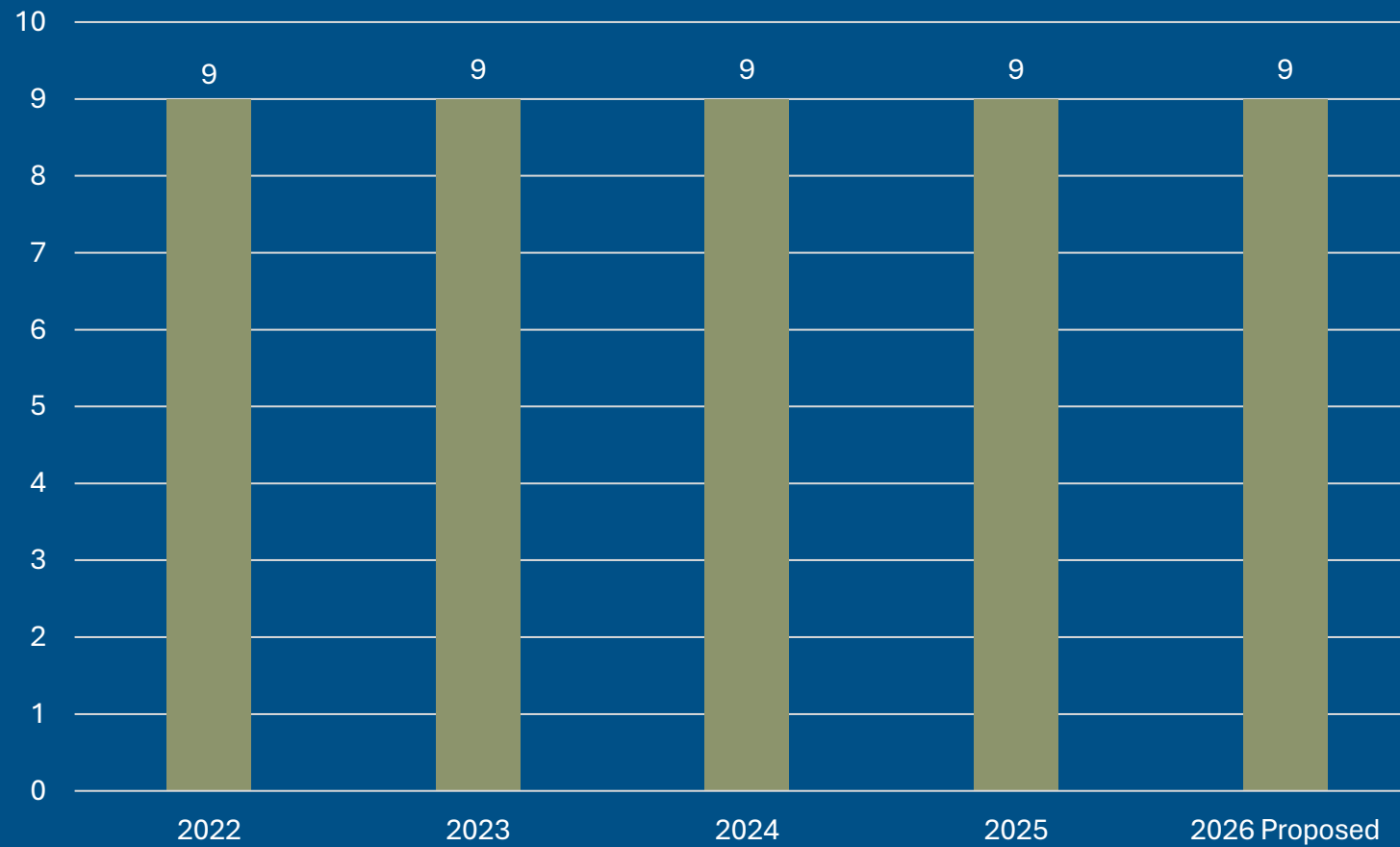
## Key Responsibilities

- Annually review and approve the budget
- Appoint the City Manager, City Attorney, and Municipal Court Judge as well as members of Boards and Commissions and Advisory Committees
- Set policy goals for the City that are consistent with the City's vision and mission





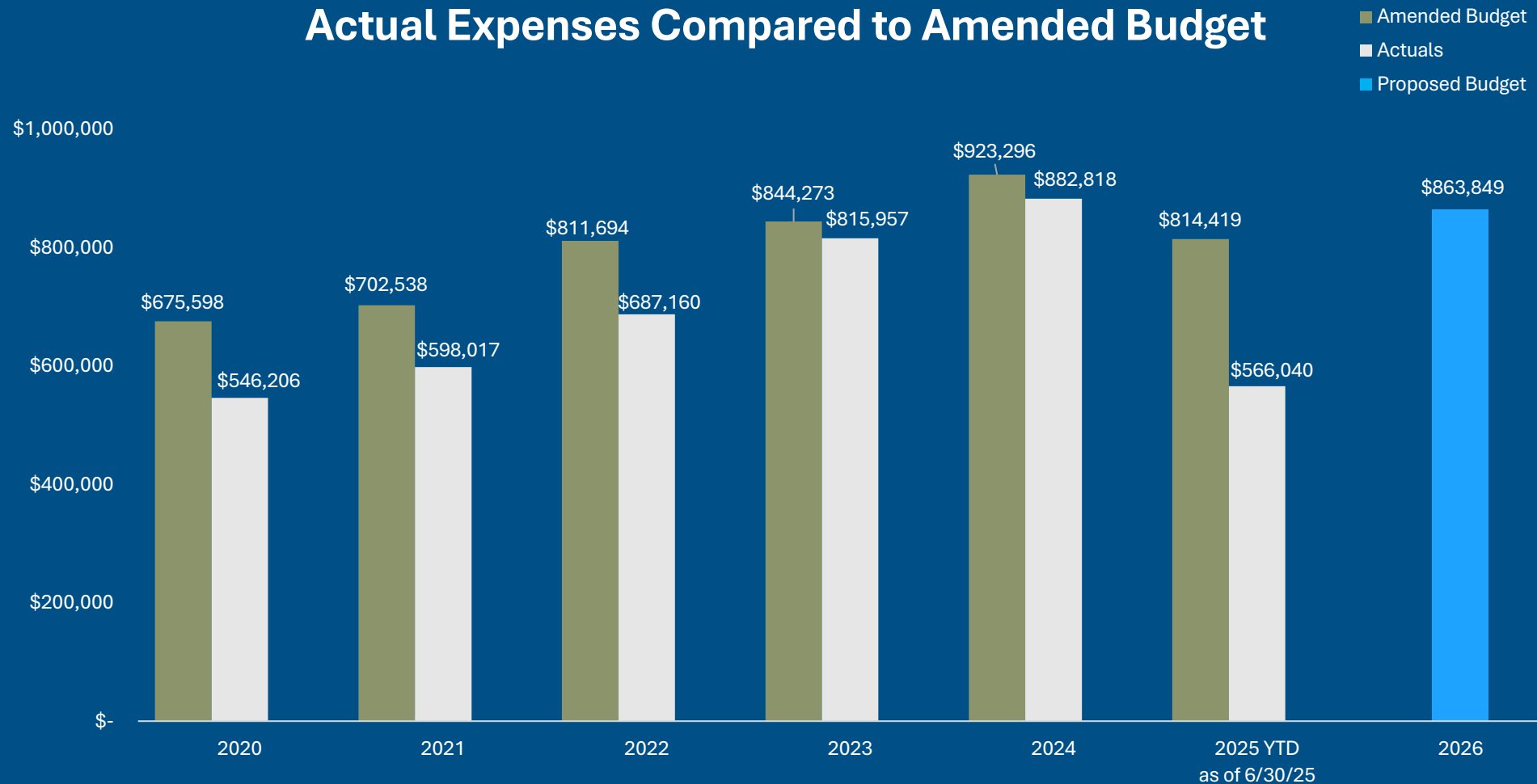
# FTE History





# Financial Summary

## Actual Expenses Compared to Amended Budget

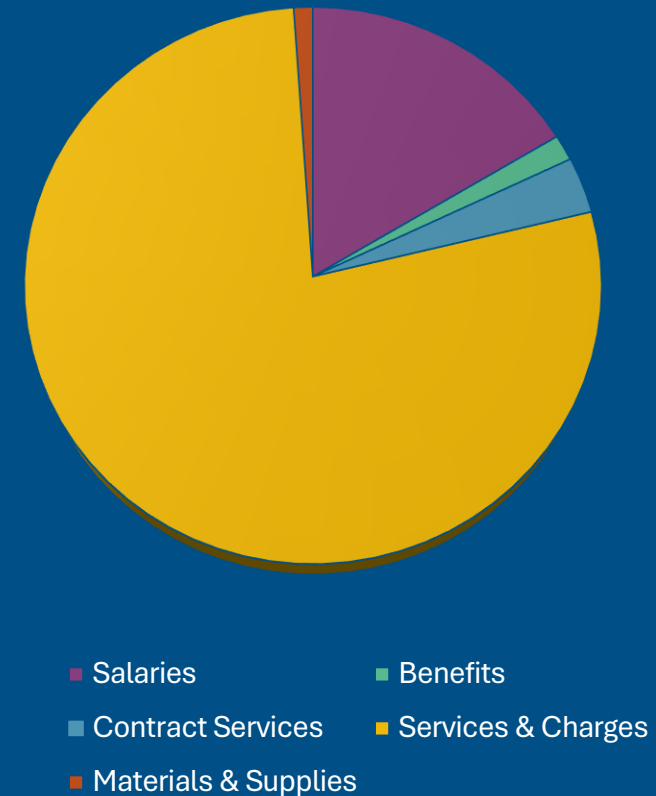




# 2026 Proposed Budget

Legislative Revenues/Expenditures	Budget
Total Revenue	\$ 0
Expenditures	
Salaries	\$ 142,245
Benefits	13,042
Contract Services	28,200
Services & Charges	670,862
Materials & Supplies	9,500
Total Expenditures	\$ 863,849

## 2026 Proposed Budget by Category





# Moving Forward

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## 2025 Accomplishments

- A revised homeless encampment policy aimed at balancing the needs of our homeless community with the safety and well-being of our residents. Our new approach focuses on providing compassionate support and resources to individuals experiencing homelessness while ensuring the cleanliness and safety of our public spaces.
- Ongoing efforts to create a healthier and more sustainable future.
- Ensuring the safety and well-being of our residents through innovative and effective public safety measures.





# Thank you!

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