





GENERAL FUND

Overview

As the City's primary operating fund, General Fund resources provide for the City's key services including General Administration, Human Resources, Finance, Community Development, Public Safety, Public Works, and Parks, Recreation & Golf (PRG). General Funds also cover the cost of repaying Certificates of Participation (COP) obligations and interfund transfers to support capital improvement projects and debt service payments related to the City's sales & use tax revenue bonds. The table below provides a comparison of budgeted revenues and expenditures to actual amounts.

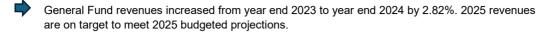
Key Take Aways: Revenues in the General Fund are on track to meet the projected budgeted amounts. License and Permit revenue is trending higher than budgeted due to a building permit issued for a large one time construction project. Charges for Services revenue is also trending ahead of budget due to higher than expected Plan Check and Zoning Board fees in Community Development as well as higher than expected programmatic revenues from the recreation centers in PRG. Investment earnings were budgeted at a conservative level and are trending higher than anticipated.

General Fund	2025 Amended Budget			ctuals through 9/30/2025	Actuals as % of Budget	Comparison to prior year 9/30/2024		
Beginning Fund Balance	\$	107,972,341	\$	107,972,341		\$	103,782,887	
Revenues								
Taxes	\$	117,471,658	\$	87,240,334	74.3%	\$	78,051,031	
Licenses and Permits		4,726,182		4,361,845	92.3%		4,294,626	
Intergovernmental		7,632,828		81,516	1.1%		56,628	
Charges for Services		7,953,634		9,140,179	114.9%		8,409,654	
Fines and Forfeits		1,361,909		1,130,746	83.0%		890,724	
Investment Earnings		1,500,000		4,943,890	329.6%		3,832,356	
Miscellaneous		844,902		220,296	26.1%		1,010,156	
Total Revenues	\$	141,491,114	\$	107,118,807	75.7%	\$	96,545,174	
Expenditures								
General Administration	\$	16,372,125	\$	9,313,834	56.9%	\$	7,691,835	
Human Resources		3,265,122		2,319,415	71.0%		1,822,243	
Finance		10,046,887		5,696,216	56.7%		5,096,992	
Community Development		13,363,283		6,388,547	47.8%		5,971,219	
Public Safety		37,448,970		26,991,624	72.1%		23,908,462	
Public Works		23,745,458		16,523,518	69.6%		16,169,023	
Parks, Recreation & Golf		20,541,029		15,862,823	77.2%		15,093,228	
Debt Service (COP Payments)		1,839,676		458,548	24.9%		4,718,118	
Total Expenditures	\$	126,622,550	\$	83,554,526	66.0%	\$	80,471,121	
Income/(Loss)	\$	14,868,564	\$	23,564,280		\$	16,074,053	
Other Financing Sources (Uses)								
Transfers In	\$	-	\$	-	0.0%	\$	4,288,680	
Transfers Out		(26,024,675)		(21,667,192)	83.3%	·	(25,575,962)	
Total Other Financing Sources (Uses)	\$	(26,024,675)	\$	(21,667,192)	83.3%		(21,287,282)	
Ending Fund Balance	\$	96,816,230	\$	109,869,429		\$	98,569,657	
Nonspendable, Restricted & Assigned Fund Bo	aland	ces						
Nonspendable	\$	(275,198)	\$	(275,198)	0.0%	\$	(251,433)	
Restricted	*	(14,101,930)	Ψ.	(14,101,930)	100.0%	Ψ	(15,610,429)	
Assigned		(37,403,005)	\$	(37,403,005)	100.0%	\$	(34,965,723)	
Ending Unassigned Fund Balance	\$	45,036,097	\$	58,089,296		\$	47,742,072	

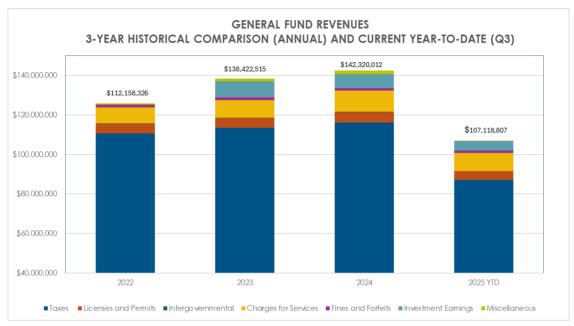
- Sales & Use Tax revenues are received one month in arrears, therefore trending and percent of budget will appear lower than expected.
- \bullet Revenues and expenditures should be at 75% to meet projected budget.
- Nonspendable fund balance includes amounts for inventories, prepaid items, and long-term receivables.
- Restricted fund balance includes reserve amounts for the TABOR 3% emergency reserve and 2k capital outlay and operations.
- Assigned fund balance includes reserves for operating, safeguard, the defined contribution plan, Parks, Recreation & Golf equipment, and the employee assisted housing program.

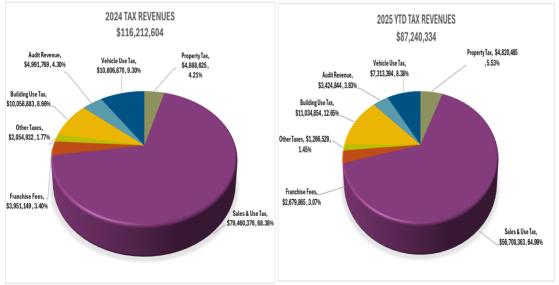
GENERAL FUND REVENUES

Revenue



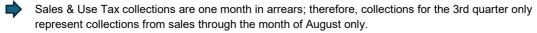
The majority of the General Fund revenue increase from 2023 to 2024 is due to increased Sales & Use Tax revenues (2.42%). Through Q3 2025, Sales and Use Taxes have increased by 13.20% over 3rd guarter 2024.

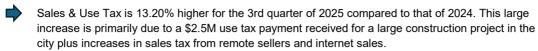




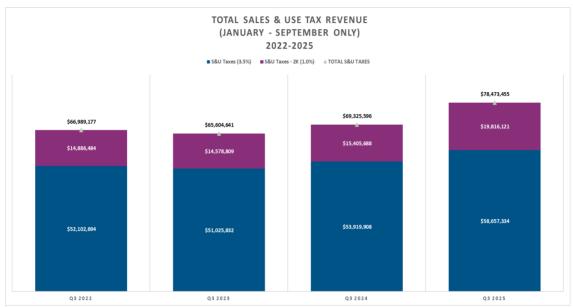
GENERAL FUND REVENUES

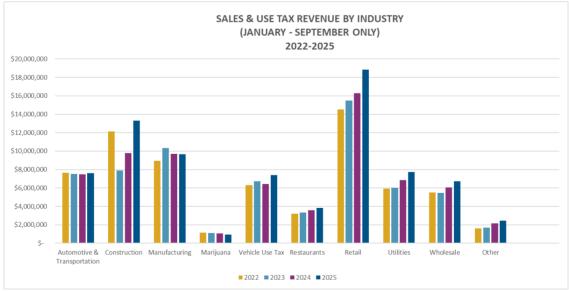
Sales/Use Tax





Marijuana tax, which is included in "Other Taxes" decreased 10.86% and Retail Sales Tax increased 15.72% from the same period in 2024.



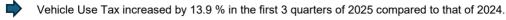


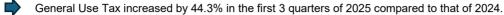
GENERAL FUND REVENUES

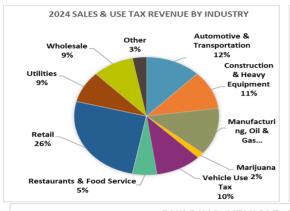
Sales/Use Tax



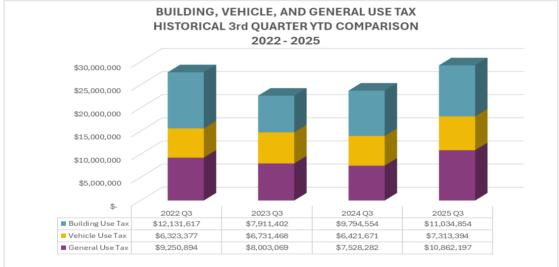
Building Use Tax increased significantly in the first 3 quarters of 2025 due to one large construction factory modernization project and one 366 unit multi-family project. Building Use Tax is generally paid at the time a building permit is issued.

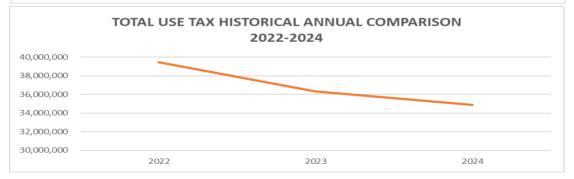












GENERAL FUND EXPENDITURES

Expenditures



General Fund expenditures are broken down into six major categories. These are:

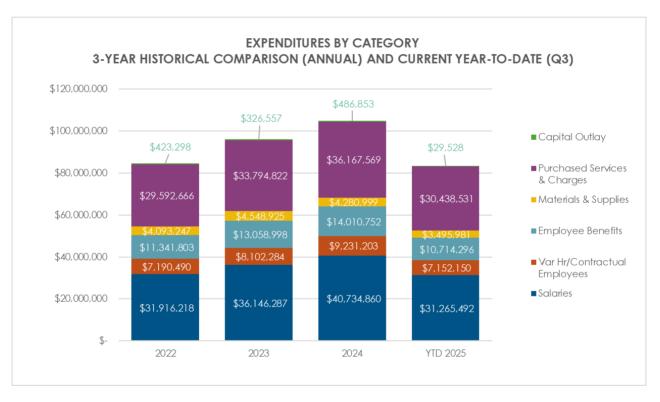
- Salaries for full-time staff
- Salaries for part-time staff and contract workers
- Employee Benefits
- Materials & Supplies
- Purchased Services & Charges
- Capital Outlay
- Debt Service



Overall expenditures (not including debt service) increased \$8,932,905 (9.31%) from 2023 to 2024. Year-to-date 2025 expenditures are trending to be slightly under budget.

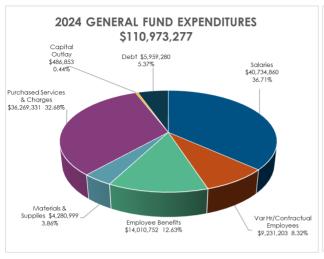


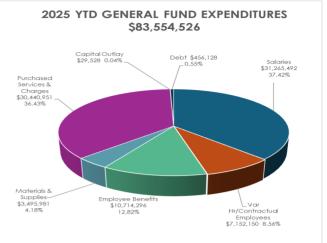
Personnel costs increased \$6,669,246 (11.64%) from 2023 to 2024. This increase is primarily due to the addition of 21 positions in 2024, market adjustments for some positions to remain competitive when recruiting, and merit increases tied to annual evaluations. In 2025, an additional 18 positions were added.

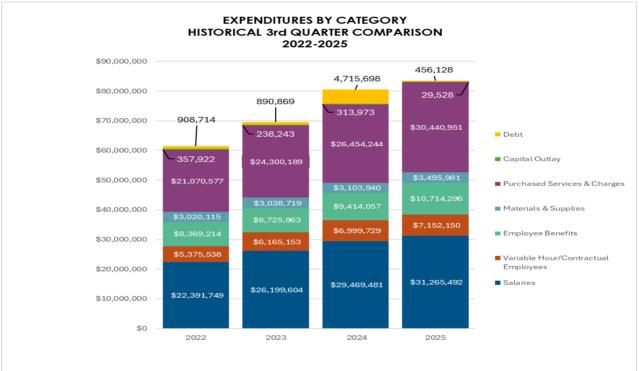


5

GENERAL FUND EXPENDITURES







General fund expenditures increased \$7,342,975 or 9.7% in 3rd quarter compared to the same time period in 2024.

The largest increase from 2024 to 2025 through 3rd quarter, was in Purchased Services and Charges. This category increased \$3,986,707 or 15.1%. This increase was mostly due to increased spending in 2025 related to the citywide computer allocation, outside services general, outside services ARPA and property casualty insurance deductible/claims.

CAPITAL PROJECT FUND

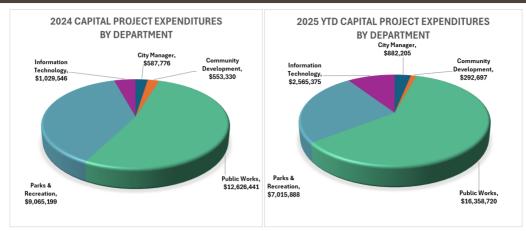
Overview

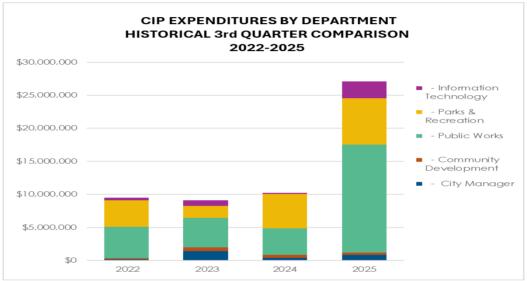
Commerce City continues to be one of Colorado's fastest-growing communities. As a result, the demand for superior transportation, recreation, and lifestyle is high. In order to meet the demand for these services, the City must continuously invest in capital maintenance and improvement efforts. As such, the purpose of Commerce City's Capital Investment Program (CIP) is to systematically guide capital expenditures that provide budget predictability while maintaining and improving public infrastructure. The following table provides a comparison of budgeted revenues and expenditures to actual amounts.

CIP Fund	2025 Amended Budget		Actuals through 9/30/2025		Actuals as % of Budget	Comparison to prior year 9/30/2024	
Beginning Fund Balance	\$	153,905,284	\$	153,905,284		\$	139,340,437
Revenues							
Highway Users Taxes	\$	2,150,645	\$	1,682,381	78.2%	\$	1,656,834
Charges for Services		28,456		16,729	58.8%		13,656
Intergovernmental		49,708,616		4,608,561	9.3%		5,277,806
Miscellaneous		38,000		305,000	802.6%		-
Investment Earnings		-		1,114,348	n/a		1,950,069
Total Revenues	\$	51,925,717	\$	7,727,020	14.9%	\$	8,898,366
Expenditures							
Capital Outlay							
Projects - City Manager	\$	3,857,428	\$	882,205	22.9%	\$	410,848
Projects - Community Development		1,755,607		292,697	16.7%		444,271
Projects - Public Works		159,577,426		16,358,720	10.3%		4,019,844
Projects - Parks & Recreation		40,515,703		7,015,888	17.3%		5,219,597
Projects - Information Technology		7,913,885		2,565,375	32.4%		143,068
Total Expenditures	\$	213,620,048	\$	27,114,885	12.7%	\$	10,237,628
Income/(Loss)	\$	(161,694,331)	\$	(19,387,866)		\$	(1,339,262)
Other Financing Sources (Uses)							
Transfers In	\$	17,140,483	\$	13,966,108	81.5%	\$	19,867,100
Transfers Out		-		-	-		-
Total Other Financing Sources (Uses)	\$	17,140,483	\$	13,966,108	81.5%	\$	19,867,100
Ending Fund Balance	\$	9,351,436	\$	148,483,526		\$	157,868,274
Nonspendable, Restricted & Assigned Fund Balar	nces						
Nonspendable	\$	-	\$	(111,760)	n/a	\$	-
Restricted		-		(42,185,725)	n/a	Í	(51,976,056)
Assigned		-	\$	(11,607,799)	n/a	\$	(87,364,381)
Ending Unassigned Fund Balance	\$	9,351,436	\$	94,578,242	n/a	\$	18,527,837

- The amended budget for Public Works Projects includes funds appropriated for CDOT federal passthrough grants for the Chambers Road Widening, Highway 2 Median, and 88th Ave Widening projects.
- The large budgeted net loss (revenues over expenditures) appears strange due to CIP projects appropriated in prior years, therefore carried forward and utilizing beginning fund balance.
- Nonspendable fund balance includes amounts for prepaid items.
- Restricted fund balance includes reserve amounts for the TABOR 3% emergency reserve.
- Assigned fund balance includes additional reserves for capital projects.

CAPITAL PROJECT FUND





- Construction on the 96th Avenue widening project began in March of 2025. The original scope of work for the project will take 16 months to complete and will make improvements from 96th Avenue from Chambers Road to Tower Road. Work will include widening the road to a four-lane landscaped-median divided roadway, new streetlighting, new traffic signals, critical water infrastructure, drainage improvements and the new construction of pedestrian underpass. In addition, a second project phase has been added. This second phase includes installing a pedestrian underpass on the west side of the Reunion intersection. Construction on the underpass will begin following the initial project phase is completed. Finally, staff and City Council are working through the process to determine if sound walls will be installed as a third phase to the project.
- Construction on the 88th Avenue widening project began in Q2 of 2025. The contracts for construction and construction management have been executed. Once complete, the project will improve the first segment of 88th to include four lanes with a raised median, turn lanes, and a signal at the entrance to the Mile High Flea Market. In addition, sidewalks will be added to improve multimodal transportation, and landscaping, lighting, and drainage will also be improved. Phase B of the project will begin in 2026, pending budget approval in November 2025.
- The City's Safety Action Plan was adopted by City Council. The Transportation Master Plan is scheduled for Council adoption in December of 2025. Corridor studies for Highway 2 and 64th Avenue remain underway, and a Stormwater Prioritization Plan is in the initial stages of development with the Mile High Flood District.
- Projects in the City Manager category include: Adams Tower, and Public Art Maintenance, Construction and Operations.
- Projects in the Community Development category include: CDBG Program and Land Development Code.

Where to Find Additional Budget and Financial Information

(Ctrl click on report name to follow link)

- Main Budget & Financial Reports Webpage
- 2024 Annual Comprehensive Financial Report (ACFR)
- 2024 Popular Annual Financial Report (PAFR)
- 2025 Budget at a Glance
- 2025 Adopted Budget