

**FINANCE DEPARTMENT MEMORANDUM
#02-2020**

DATE: April 13, 2020
TO: Honorable Mayor Meredith Leighty and City Council Members
THROUGH: Heather Geyer, City Manager *hmg*
FROM: Jason Loveland, Director of Finance *AL2*
SUBJECT: CB-1944 – Supplemental Appropriation and CIP Carry Over

PURPOSE

To consider a special ordinance on first reading to amend the 2020 Operating and Capital Improvement Budget. The amendments are associated with Capital Improvement Program (CIP) carry over of 2019 appropriations and additional revenues and expenditures detailed in this memo.

BACKGROUND

Section 5-8-11 of the City's Municipal Code states:

“After adoption of the budget, the City Council shall enact an ordinance appropriating funds for municipal operations for the ensuing fiscal year. Appropriations shall lapse at fiscal year-end for all funds except for funds appropriated pursuant to the capital projects program created by section 8.5 of the City Charter. Appropriation for projects identified in the capital projects program shall continue, and be carried forward to succeeding years, until the project is completed.”

The capital project adjustments being carried forward from 2019 to 2020 are detailed in Attachment 1 to this memo.

The detail identifies the unspent balance, or carry over, of each capital improvement project as of December 31, 2019. Unspent funds associated with completed projects are considered project savings and as such will be recognized through increased 2019 ending fund balances. If a project remained unfinished at the end of 2019, the worksheet provides the requested carry over of the remaining 2019 appropriation to fiscal year 2020. In certain cases, the requested carry over amounts are less than what was unspent due to revisions in project cost estimates, and/or the realignment of estimated carry over amounts included during the 2020 budget process to those which remained unspent as of December 31, 2019.

The CIP carry over is categorized into the following Funding Sources:

- Conservation Trust Fund (CTF)
- Community Development Block Grant Fund (CDBG)
- Property tax dedicated for road reconstruction (4.000 Mills)
- ½% Sales Tax
- Adams County Open Space Tax (ADCOO)
- Adams County Transportation Tax (ADCOT)
- General Fund dollars committed to capital improvements (General)
- Local, State, or Federal grant funds (Grant)

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- Water Fund (WF)
- Wastewater Fund (WWF)
- Stormwater Fund (SWF)

Budget amendments include:

Fund	Department	Purpose	Revenue	Expense	Change in Fund Balance
General	City Manager	Census Grant from Adams County	\$ 30,000	\$ 30,000	\$ -
General	City Manager	Reallocate Zero Waste Budget from Planning Budget	\$ -	\$ 30,000	\$ (30,000)
General	Information Technology	Reallocate Comp Plan Budget for Springbrook Upgrade	\$ -	\$ 54,614	\$ (54,614)
General	Planning	Comprehensive Plan deferred to 2021	\$ -	\$ (225,000)	\$ 225,000
General	Planning	Reallocate Zero Waste Budget to City Manager Budget		\$ (30,000)	\$ 30,000
General	Planning	Charge Ahead Electric Charging Station Grant	\$ 9,000	\$ 9,000	\$ -
General	Police	Reallocate Comp Plan Budget for 2 Police Vehicles		\$ 98,973	\$ (98,973)
General	Police	Reallocate Comp Plan Budget fo 2 Police Motorcycles		\$ 69,000	\$ (69,000)
General	Non-Departmental	Transfer to CPF for 1-time Residential Street Program	\$ -	\$ 2,200,000	\$ (2,200,000)
			\$ 39,000	\$ 2,236,587	\$ (2,197,587)
Conservation Trust		CIP Carry Over	\$ -	\$ 30,027	\$ (30,027)
Capital Projects	Public Works	Transfer from GF for 1-time Residential Street Program	\$ 2,200,000	\$ -	\$ 2,200,000
Capital Projects	Public Works	Residential Street Program	\$ -	\$ 2,200,000	\$ (2,200,000)
Capital Projects	Public Works	Traffic Calming	\$ -	\$ 250,000	\$ (250,000)
Capital Projects	Public Works	Traffic Signals - 104th corridor	\$ -	\$ 190,000	\$ (190,000)
Capital Projects	Public Works	104th from Zuni to Huron	\$ -	\$ 1,500,000	\$ (1,500,000)
Capital Projects	Public Works	Community Center Dr. Bridge Repair	\$ -	\$ 42,200	\$ (42,200)
Capital Projects	Parks	Sensory Playground Improvement Project	\$ 375,000	\$ 375,000	\$ -
Capital Projects		CIP Carry Over	\$ -	\$ 1,949,914	\$ (1,949,914)
			\$ 2,575,000	\$ 6,507,114	\$ (3,932,114)
Water	Public Works	Water Rights Acquisition	\$ -	\$ 500,000	\$ (500,000)
Water	Public Works	Water Treatment Plan Project 2019 Purchase Order	\$ -	\$ 15,941	\$ (15,941)
Water	Public Works	Aquifer Storage and Recovery Project 2019 Purchase Order	\$ -	\$ 58,560	\$ (58,560)
Water	Public Works	Integrated Water Resources Plan Project 2019 Purchase Order	\$ -	\$ 56,145	\$ (56,145)
Water		CIP Carry Over	\$ -	\$ 84,761	\$ (84,761)
			\$ -	\$ 715,407	\$ (715,407)
Wastewater	Public Works	CIP Carry Over	\$ -	\$ 429,321	\$ (429,321)
Stormwater	Public Works	CIP Carry Over	\$ -	\$ 43,570	\$ (43,570)
Sanitation	Public Works	Northglenn Recycles Grant	\$ 19,987	\$ 19,987	\$ -

STAFF RECOMMENDATION

Staff recommends approval of CB-1944 on first reading.

BUDGET/TIME IMPLICATIONS

Fund	Beginning Fund Balance	Adopted Budget Change in Fund Balance	Revenue	Expense	Amended Budget Change in Fund Balance	Projected Ending Fund Balance
General	\$ 25,560,781	\$ 74,643	\$ 39,000	\$ (2,236,587)	\$ (2,122,944)	\$ 23,437,837
Conservation Trust	\$ 117,651	\$ (22,000)	\$ -	\$ (30,027)	\$ (52,027)	\$ 65,624
Capital Projects	\$ 69,066,675	\$ (49,795,426)	\$ 2,575,000	\$ (6,507,114)	\$ (53,727,540)	\$ 15,339,135
Water	\$ 16,655,550	\$ 1,761,390	\$ -	\$ (715,407)	\$ 1,045,983	\$ 17,701,533
Wastewater	\$ 3,834,120	\$ 22,197,499	\$ -	\$ (429,321)	\$ 21,768,178	\$ 25,602,298
Stormwater	\$ 760,347	\$ 3,880	\$ -	\$ (43,570)	\$ (39,690)	\$ 720,657
Sanitation	\$ 2,401,992	\$ (548,888)	\$ 19,987	\$ (19,987)	\$ (548,888)	\$ 1,853,104
Total	\$ 118,397,116	\$ (26,328,902)	\$ 2,633,987	\$ (9,982,013)	\$ (33,676,928)	\$ 84,720,188

If approved on first reading, a public hearing on CB-1944 and second reading will be held on April 27, 2020.

STAFF REFERENCE

If Council members have any comments or questions they may contact Jason Loveland at 303.450.8817 or jloveland@northglenn.org.

ATTACHMENT

1. CIP Carry Over Detail

CITY OF NORTHGLENN
Capital Improvement Program

Attachment 1

Project Description	2019 Adopted Budget	2019 Expenditures	Unspent Balance	Carry Over Allocation 2020 Budget Process	Remaining Balance Available for Carry Over	Proposed Carryover	2020 Current Budget Appropriation	2020 Revised Budget Appropriation
CONSERVATION TRUST FUND								
Greenway Trail Replacement	\$ 50,000	\$ 44,972	\$ 5,028	\$ -	\$ 5,028	\$ -	\$ 200,000	\$ 200,000
Sensory Playground Improvement	250,000	-	250,000	-	\$ 250,000	250,000	-	250,000
Kiwanis Splash Pad	274,032	274,032	-	-	\$ -	-	-	-
Kiwanis Splash Pad - Grant	178,980	178,980	-	-	\$ -	-	-	-
NW Open Space Facility Improvement	1,319,565	1,318,838	727	-	\$ 727	27	-	27
Jaycee Ballfield Lights	-	-	-	-	\$ -	(220,000)	220,000	-
Bocce Ball Court	-	-	-	-	\$ -	-	-	-
Total	\$ 2,072,577	\$ 1,816,822	\$ 255,755	\$ -	\$ 255,755	\$ 30,027	\$ 420,000	\$ 450,027

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2019 Adopted Budget	2019 Expenditures	Unspent Balance	Carry Over Allocation 2020 Budget Process	Remaining Balance Available for Carry Over	Proposed Carryover	2020 Current Budget Appropriation	2020 Revised Budget Appropriation
CDBG FUND								
Bicycle & Pedestrian	\$ 224,091	\$ 85,038	\$ 139,053	\$ -	\$ 139,053	\$ 139,053	\$ -	\$ 139,053
Total	\$ 224,091	\$ 85,038	\$ 139,053	\$ -	\$ 139,053	\$ 139,053	\$ -	\$ 139,053

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2019 Adopted Budget	2019 Expenditures	Unspent Balance	Carry Over Allocation 2020 Budget Process	Remaining Balance Available for Carry Over	Proposed Carryover	2020 Current Budget Appropriation	2020 Revised Budget Appropriation
CAPITAL PROJECTS FUND								
Emergency Park Repairs	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
NWOS Facilities Improvement	52,288	27,419	24,869	-	24,869	24,869	-	24,869
NWOS Facilities Improvement	19,341	16,921	2,420	-	2,420	2,420	-	2,420
NWOS Phase I	1,313,398	1,313,398	-	-	-	-	-	-
Parks Barn Replacement	12,644	17,063	(4,419)	-	(4,419)	-	-	-
Tennis Court Repair & Construction	250,000	-	250,000	-	250,000	250,000	-	250,000
ADCO Wyco Tennis Court Repair	300,000	-	300,000	-	300,000	300,000	-	300,000
Kiwanis Bath House Renovation	511,809	511,809	-	-	-	-	-	-
Kiwanis Bath House Renovation	477,468	451,585	25,883	-	25,883	25,883	-	25,883
Rotary Park Dugouts	-	22,649	(22,649)	-	(22,649)	-	-	-
Playground Equipment Replacement	-	-	-	-	-	-	50,000	50,000
Justice Center West Park	-	473	(473)	-	(473)	(473)	40,000	39,527
Justice Center West Park	-	2,839	(2,839)	-	(2,839)	(2,839)	150,000	147,161
Justice Center West Park	-	1,420	(1,420)	-	(1,420)	(1,420)	60,000	58,580
E.B. Rains Renovation	-	-	-	-	-	-	-	-
Residential Street Program	751,350	523,962	227,388	-	227,388	227,388	800,000	1,027,388
Traffic Signal Program	211,892	170,164	41,728	46,407	(4,679)	(4,679)	146,407	141,728
Concrete Program	100,000	100,000	-	-	-	-	100,000	100,000
Huron Street Rehabilitation	-	-	-	-	-	-	-	-
120th Ave Widening Design	-	39,957	(39,957)	(15,000)	(24,957)	(24,957)	3,965,000	3,940,043
121st Ave Widening Design - Grant	-	-	-	-	-	-	6,997,000	6,997,000
School Zone Safety Assessment	231,273	214,787	16,486	20,000	(3,514)	(3,514)	70,000	66,486
Civic Center Master Plan project	12,535,539	4,736,511	7,799,028	-	7,799,028	-	51,000,000	51,000,000
Civic Center Master Plan debt	-	-	-	-	-	-	2,800,000	2,800,000
Justice Center	-	-	-	-	-	-	1,468,019	1,468,019
Ralston House Development	2,549	2,549	-	-	-	-	-	-
99th Ave Reconstruction	-	100	(100)	1	(101)	-	-	-
112th North Metro Rail	738,249	582,787	155,462	-	155,462	155,462	-	155,462
112th North Metro Rail	143,448	125,218	18,230	-	18,230	18,230	-	18,230
South Huron Landscape	220,194	151,139	69,055	-	69,055	-	-	-
City Hall Space Assessment	375,000	22,393	352,607	365,000	(12,393)	(12,393)	365,000	352,607
City Hall Roof Replacement	237,788	226,340	11,448	-	11,448	-	-	-
Traffic Calming Improvements-Melody Dr	1,000,000	224	999,776	-	999,776	999,776	-	999,776
I-25/120th Bridge Painting	460,607	383,839	76,768	-	76,768	-	-	-
Grant St Median Modifications	119,514	98,461	21,053	-	21,053	-	-	-
Community Center Dr Bridge Repair	-	3,839	(3,839)	-	(3,839)	(3,839)	40,000	36,161
Total	\$ 20,089,351	\$ 9,747,846	\$ 10,341,505	\$ 416,408	\$ 9,925,097	\$ 1,949,914	\$ 68,076,426	\$ 70,026,340

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2019 Adopted Budget	2019 Expenditures	Unspent Balance	Carry Over Allocation 2020 Budget Process	Remaining Balance Available for Carry Over	Proposed Carryover	2020 Current Budget Appropriation	2020 Revised Budget Appropriation
WATER FUND								
Water Line Replacement	\$ 369,592	\$ 166,122	\$ 203,470	\$ 169,592	\$ 33,878	\$ 33,878	\$ 319,592	\$ 353,470
Standley Lake Pipeline	150,000	225,000	(75,000)	-	\$ (75,000)	-	150,000	150,000
Berthoud Pass Ditch Maintenance	50,000	-	50,000	-	\$ 50,000	-	-	-
North Low Zone Tank Painting	-	-	-	-	\$ -	-	275,000	275,000
Terminal Reservoir Phase II	1,266,737	740,147	526,590	-	\$ 526,590	-	-	-
WTP Filter Media Replacement	185,000	128,430	56,570	-	\$ 56,570	-	-	-
Lab Information Management	173,926	23,043	150,883	100,000	\$ 50,883	50,883	100,000	150,883
WTP Clarifier Rehabilitation	722,456	687,976	34,480	-	\$ 34,480	-	-	-
WTP Waste Handling Improvements	-	-	-	-	\$ -	-	300,000	300,000
Filter to Waste Automation	-	-	-	-	\$ -	-	180,000	180,000
Bull Reservoir Pump Replacement	-	-	-	-	\$ -	-	600,000	600,000
Total	\$ 2,917,711	\$ 1,970,718	\$ 946,993	\$ 269,592	\$ 677,401	\$ 84,761	\$ 1,924,592	\$ 1,409,353

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2019 Adopted Budget	2019 Expenditures	Unspent Balance	Carry Over Allocation 2020 Budget Process	Remaining Balance Available for Carry Over	Proposed Carryover	2020 Current Budget Appropriation	2020 Revised Budget Appropriation
WASTEWATER FUND								
Collection System Rehab	\$ 313,503	\$ 56,345	\$ 257,158	\$ -	\$ 257,158	\$ 221,665	\$ 250,000	\$ 471,665
Bunker Hill Lift Station	2,090,528	151,046	1,939,482	1,850,000	89,482	89,482	1,850,000	1,939,482
Lift Station B Assessment	-	-	-	-	-	-	250,000	250,000
WWTP Headworks & Clarifier	83,333	395,523	(312,190)	-	(312,190)	-	-	-
WWTP UV Upgrades	818,208	581,390	236,818	-	236,818	-	-	-
Lift Station A & Forcemain Replacement	500,000	246,199	253,801	135,627	118,174	118,174	3,135,627	3,253,801
Lift Station Flow Meters	-	-	-	-	-	-	500,000	500,000
Lift Station SCADA	-	-	-	-	-	-	150,000	150,000
Total	\$ 3,805,572	\$ 1,430,503	\$ 2,375,069	\$ 1,985,627	\$ 389,442	\$ 429,321	\$ 6,135,627	\$ 6,414,948

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2019 Adopted Budget	2019 Expenditures	Unspent Balance	Carry Over Allocation 2020 Budget Process	Remaining Balance Available for Carry Over	Proposed Carryover	2020 Current Budget Appropriation	2020 Revised Budget Appropriation
STORMWATER FUND								
Grange Hall Creek MDP & FHAD	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ 70,000	\$ 70,000
Storm Drainage System Improvement	195,000	32,445	162,555	118,985	43,570	43,570	218,985	262,555
Total	\$ 265,000	\$ 32,445	\$ 232,555	\$ 188,985	\$ 43,570	\$ 43,570	\$ 288,985	\$ 332,555
CITY-WIDE TOTAL	\$ 29,374,302	\$ 15,083,372	\$ 14,290,930	\$ 2,860,612	\$ 11,430,318	\$ 2,676,646	\$ 76,845,630	\$ 78,772,276

SPONSORED BY: MAYOR LEIGHTY

COUNCILMAN'S BILL

ORDINANCE NO.

No. CB-1944
Series of 2020

Series of 2020

A BILL FOR A SPECIAL ORDINANCE AMENDING THE 2020 BUDGET RECOGNIZING REVENUES AND APPROPRIATING EXPENDITURES BY SUPPLEMENTAL APPROPRIATION, FOR THE PAYMENT OF THE COSTS AND EXPENSES OF THE MUNICIPAL GOVERNMENT, AGENCIES AND OFFICES OF THE CITY OF NORTHGLENN, COLORADO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2020

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT THE 2020 BUDGET SHALL BE AMENDED AS FOLLOWS:

Section 1. Supplemental Appropriation. The 2020 Operating and Capital Improvement Budget is amended to reflect revenues and expenditures and the carry-over of Capital Improvement Projects not completed in 2019 to the respective Funds as follows:

		2020 Adopted Budget	2020 Supplemental Appropriation	2020 Amended Budget
General Fund	Revenues	\$ 29,037,328	\$ 39,000	\$ 29,076,328
	Expenditures	28,962,685	2,236,587	31,199,272
	Net Change	<u>\$ 74,643</u>	<u>\$ (2,197,587)</u>	<u>\$ (2,122,944)</u>
Conservation Trust Fund	Revenues	\$ 398,000	\$ -	\$ 398,000
	Expenditures	420,000	30,027	450,027
	Net Change	<u>\$ (22,000)</u>	<u>\$ (30,027)</u>	<u>\$ (52,027)</u>
Capital Projects Fund	Revenues	\$ 18,281,000	\$ 2,575,000	\$ 20,856,000
	Expenditures	68,076,426	6,507,114	74,583,540
	Net Change	<u>\$ (49,795,426)</u>	<u>\$ (3,932,114)</u>	<u>\$ (53,727,540)</u>
Water Fund	Revenues	\$ 12,258,600	\$ -	\$ 12,258,600
	Expenditures	10,497,210	715,407	11,212,617
	Net Change	<u>\$ 1,761,390</u>	<u>\$ (715,407)</u>	<u>\$ 1,045,983</u>
Wastewater Fund	Revenues	\$ 31,778,000	\$ -	\$ 31,778,000
	Expenditures	9,580,501	429,321	10,009,822
	Net Change	<u>\$ 22,197,499</u>	<u>\$ (429,321)</u>	<u>\$ 21,768,178</u>

Stormwater Fund	Revenues	\$ 449,000	\$ -	\$ 449,000
	Expenditures	445,120	43,570	488,690
	Net Change	\$ 3,880	\$ (43,570)	\$ (39,690)
Sanitation Fund	Revenues	\$ 1,919,000	\$ 19,987	\$ 1,938,987
	Expenditures	2,467,888	19,987	2,487,875
	Net Change	\$ (548,888)	\$ -	\$ (548,888)
Total	Revenues	\$ 94,120,928	\$ 2,633,987	\$ 96,754,915
	Expenditures	120,449,830	9,982,013	130,431,843
	Net Change	\$ (26,328,902)	\$ (7,348,026)	\$ (33,676,928)

Section 2. The City Council of the City of Northglenn, Colorado, hereby finds and declares that in making appropriations provided by this ordinance:

- (a) No appropriation for debt service has been reduced or transferred.
- (b) No appropriation has been reduced below any amount required by law to be appropriated.
- (c) No appropriation has been reduced by more than the unencumbered balance thereof.
- (d) In the case of each transfer of all or part of any unencumbered appropriation, such transfer has been requested and approved by the City Manager.
- (e) In the case of each reduction of an appropriation, the City Manager has rendered his report and recommendations thereon and has requested and approved such reduction.
- (f) In the case of the appropriation amendment, the City Manager has certified that there are funds available for appropriation.

INTRODUCED, READ AND ORDERED POSTED this ____ day of _____, 2020.

 MEREDITH LEIGHTY
 Mayor

ATTEST:

 JOHANNA SMALL, CMC
 City Clerk

PASSED ON SECOND AND FINAL READING this ____ day of _____,
2020.

MEREDITH LEIGHTY
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:

COREY Y. HOFFMANN
City Attorney