

SPONSORED BY: MAYOR NOVAK

COUNCILMAN'S RESOLUTION

RESOLUTION NO.

No. CR-134
Series of 2009

Series of 2009

A RESOLUTION ADOPTING THE 2010 BUDGET OF THE CITY OF NORTHGLENN, COLORADO, AND APPROPRIATING THE SUMS SET FORTH THEREIN

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT:

Section 1. The 2010 Budget of the City of Northglenn, Colorado, as set forth in the attached document, shall be and is hereby adopted as the official budget for the fiscal year of 2010.

Section 2. The adoption of the 2010 Budget by this Resolution shall and does hereby constitute appropriation of several sums specified therein as expenditures from the various funds and of the total of such expenditures, pursuant to the provisions of the City of Northglenn Home Rule Charter.

DATED at Northglenn, Colorado, this ____ day of _____, 2009.

KATHLEEN M. NOVAK
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:

COREY Y. HOFFMANN
City Attorney

2010 Fund Appropriation Summary

	2010 Beginning Fund Balance	2010 Revenues & Other Sources	2010 Expenditures & Other Uses	2010 Surplus/ (Deficit)	2010 Ending Fund Balance
General Fund	\$ 6,403,597	\$ 18,015,847	\$ 19,043,916	\$ (1,028,069)	\$ 5,375,528
Conservation Trust Fund	1,162,820	348,171	200,000	148,171	1,310,991
CDBG Fund	-	-	-	-	-
Capital Projects Fund	974,443	2,606,444	2,876,955	(270,511)	703,932
Water & Wastewater Fund	10,672,565	13,320,522	15,270,878	(1,950,356)	8,722,209
Stormwater Fund	665,092	415,749	948,771	(533,022)	132,070
Sanitation Fund	1,706,238	1,697,476	2,232,746	(535,270)	1,170,968
Total	\$ 21,584,755	\$ 36,404,209	\$ 40,573,266	\$ (4,169,057)	\$ 17,415,698

GENERAL FUND SUMMARY

	2008 Audited Amounts	2009 Adopted Budget	2009 Year-End Estimate	2010 Proposed Budget
Revenue:				
Taxes	\$ 15,698,276	\$ 14,197,067	\$ 14,118,862	\$ 12,779,807
Intergovernmental	1,476,960	1,559,043	1,406,263	1,587,753
Licenses & Permits	344,669	287,208	274,482	272,908
User Charges & Fees	1,384,721	1,354,050	1,347,360	1,365,617
Fines & Forfeitures	1,838,265	1,779,082	1,851,374	1,819,848
Other Revenue	660,684	380,075	209,689	189,914
Total Revenue	21,403,575	19,556,525	19,208,030	18,015,847
Expenditures:				
Personnel	\$ 13,966,680	\$ 13,856,861	\$ 13,309,106	\$ 12,674,907
Purchased Services	2,399,988	2,256,619	2,014,310	2,198,195
Supplies/Non-Capital Equipment	2,162,298	2,372,911	2,175,951	2,339,020
Capital Outlay	359,899	228,400	139,400	258,000
Miscellaneous	523,620	187,475	166,236	249,980
Contingency	-	200,000	-	199,985
Total Expenditures	19,412,485	19,102,266	17,805,003	17,920,087
Excess/(Deficiency) of Revenues Over Expenditures	1,991,090	454,259	1,403,027	95,760
Other Financing Sources/(Uses):				
Transfers In/(Out)	(3,434,760)	(1,035,532)	(785,532)	(296,000)
Debt Issuance/(Payments)	(656,371)	(527,542)	(527,542)	(307,916)
Sale of Assets	27,483	-	38,500	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	(1,450,551)	(430,000)	(430,000)	(430,000)
Claims/Awards	(44,082)	(60,000)	-	(89,913)
Total Other Financing Sources/(Uses)	(5,558,281)	(2,053,074)	(1,704,574)	(1,123,829)
Net Change In Fund Balance:	(3,567,191)	(1,598,815)	(301,547)	(1,028,069)
Cumulative Fund Balance				
Beginning Fund Balance	10,272,335	6,705,144	6,705,144	6,403,597
Ending Fund Balance	6,705,144	5,106,329	6,403,597	5,375,528
Less Restrictions, Commitments, & Assignments:				
3% TABOR Reserve Restriction	582,375	573,068	534,150	537,603
Operating Reserve Commitment	4,270,746	4,202,499	3,917,101	3,942,419
Assigned Fund Balance	100,000	100,000	100,000	-
Unassigned Fund Balance	\$ 1,752,023	\$ 230,762	\$ 1,852,346	\$ 895,506

CONSERVATION TRUST FUND SUMMARY

	2008 Audited Amounts	2009 Adopted Budget	2009 Year-End Estimate	2010 Proposed Budget
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	359,864	273,000	326,569	326,569
Licenses & Permits	-	-	-	-
User Charges & Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other Revenue	53,206	25,000	21,602	21,602
Total Revenue	413,070	298,000	348,171	348,171
Expenditures:				
Personnel	\$ -	\$ -	\$ -	\$ -
Purchased Services	-	-	-	-
Supplies/Non-Capital Equipment	-	-	-	-
Capital Outlay	328,359	518,684	221,550	200,000
Miscellaneous	-	-	-	-
Contingency	-	-	-	-
Total Expenditures	328,359	518,684	221,550	200,000
Excess/(Deficiency) of Revenues Over Expenditures	84,711	(220,684)	126,621	148,171
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Debt Issuance/(Payments)	-	-	-	-
Sale of Assets	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-
Net Change In Fund Balance:	84,711	(220,684)	126,621	148,171
Cumulative Fund Balance				
Beginning Fund Balance	951,488	1,036,199	1,036,199	1,162,820
Ending Fund Balance	1,036,199	815,515	1,162,820	1,310,991
Less Restrictions, Commitments, & Assignments:				
Operating Reserve Commitment	-	-	-	-
Unassigned Fund Balance	\$ 1,036,199	\$ 815,515	\$ 1,162,820	\$ 1,310,991

CDBG FUND SUMMARY

	2008 Audited Amounts	2009 Adopted Budget	2009 Year-End Estimate	2010 Proposed Budget
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	150,754	200,000	385,000	-
Licenses & Permits	-	-	-	-
User Charges & Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	150,754	200,000	385,000	-
Expenditures:				
Personnel	\$ 93,945	\$ -	\$ -	\$ -
Purchased Services	-	-	-	-
Supplies/Non-Capital Equipment	-	-	-	-
Capital Outlay	-	385,000	375,036	-
Miscellaneous	66,773	-	-	-
Contingency	-	-	-	-
Total Expenditures	160,718	385,000	375,036	-
Excess/(Deficiency) of Revenues Over Expenditures	(9,964)	(185,000)	9,964	-
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Debt Issuance/(Payments)	-	-	-	-
Sale of Assets	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-
Net Change In Fund Balance:	(9,964)	(185,000)	9,964	-
Cumulative Fund Balance				
Beginning Fund Balance	-	185,000	(9,964)	-
Ending Fund Balance	(9,964)	-	-	-
Less Restrictions, Commitments, & Assignments:				
Operating Reserve Commitment	-	-	-	-
Unassigned Fund Balance	\$ (9,964)	\$ -	\$ -	\$ -

CAPITAL PROJECTS FUND SUMMARY

	2008 Audited Amounts	2009 Adopted Budget	2009 Year-End Estimate	2010 Proposed Budget
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ 939,616
Intergovernmental	3,643,941	840,000	820,828	1,370,828
Licenses & Permits	-	-	-	-
User Charges & Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other Revenue	2,500	-	5,000	-
Total Revenue	3,646,441	840,000	825,828	2,310,444
Expenditures:				
Personnel	\$ -	\$ -	\$ -	\$ -
Purchased Services	-	-	-	-
Supplies/Non-Capital Equipment	-	-	-	-
Capital Outlay	5,883,814	1,961,308	1,314,304	2,876,955
Miscellaneous	-	-	-	-
Contingency	-	250,000	-	-
Total Expenditures	5,883,814	2,211,308	1,314,304	2,876,955
Excess/(Deficiency) of Revenues Over Expenditures	(2,237,373)	(1,371,308)	(488,476)	(566,511)
Other Financing Sources/(Uses):				
Transfers In/(Out)	3,174,760	775,532	525,532	296,000
Debt Issuance/(Payments)	-	-	-	-
Sale of Assets	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	-	-	-	-
Total Other Financing Sources/(Uses)	3,174,760	775,532	525,532	296,000
Net Change In Fund Balance:	937,387	(595,776)	37,056	(270,511)
Cumulative Fund Balance				
Beginning Fund Balance	-	937,387	937,387	974,443
Ending Fund Balance	937,387	341,611	974,443	703,932
Less Restrictions, Commitments, & Assignments:				
ADCOT Committed Fund Balance	274,000	-	-	-
ADCOO Committed Fund Balance	221,776	-	390,173	345,222
4.000 Mill Committed Fund Balance	-	-	-	-
Operating Reserve Commitment	-	-	-	-
Assigned Fund Balance	-	-	-	75,000
Unassigned Fund Balance	\$ 441,611	\$ 341,611	\$ 584,270	\$ 283,710

WATER & WASTEWATER FUND SUMMARY

	2008 Audited Amounts	2009 Adopted Budget	2009 Year-End Estimate	2010 Proposed Budget
Revenue:				
Taxes	\$ 4,445,069	\$ 4,156,346	\$ 4,243,824	\$ 4,057,247
Intergovernmental	70,490	6,600	4,600	121,400
Licenses & Permits	-	-	-	-
User Charges & Fees	9,903,833	9,688,764	9,217,558	8,754,061
Fines & Forfeitures	-	-	-	-
Other Revenue	936,947	525,000	356,564	387,814
Total Revenue	15,356,339	14,376,710	13,822,546	13,320,522
Expenditures:				
Personnel	\$ 3,661,938	\$ 3,667,792	\$ 3,366,895	\$ 3,704,269
Purchased Services	1,147,943	1,416,120	1,321,579	1,860,214
Supplies/Non-Capital Equipment	1,394,361	1,579,835	1,597,370	1,747,145
Capital Outlay	6,430,015	12,896,073	10,093,326	6,587,161
Miscellaneous	104,533	59,331	59,330	47,280
Contingency	-	-	-	30,568
Total Expenditures	12,738,790	19,619,151	16,438,500	13,976,637
Excess/(Deficiency) of Revenues Over Expenditures	2,617,549	(5,242,441)	(2,615,954)	(656,115)
Other Financing Sources/(Uses):				
Transfers In/(Out)	260,000	260,000	260,000	-
Debt Issuance/(Payments)	(4,920,875)	(4,258,644)	(4,258,644)	(1,284,241)
Sale of Assets	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	(8,223)	(10,000)	-	(10,000)
Total Other Financing Sources/(Uses)	(4,669,098)	(4,008,644)	(3,998,644)	(1,294,241)
Net Change In Fund Balance:	(2,051,549)	(9,251,085)	(6,614,598)	(1,950,356)
Cumulative Fund Balance				
Beginning Fund Balance	19,338,712	17,287,163	17,287,163	10,672,565
Ending Fund Balance	17,287,163	8,036,078	10,672,565	8,722,209
Less Restrictions, Commitments, & Assignments:				
3% TABOR Sales Tax Reserve Restriction	329,971	124,690	127,315	121,717
Debt Service Reserve Restriction	1,461,087	2,557,510	2,510,144	2,107,548
Water Right Purchase Restriction	6,072,231	-	-	-
Capital/Infrastructure Restriction	3,534,650	217,024	665,052	1,080,052
Operating Reserve Commitment	-	-	-	382,620
Unassigned Fund Balance	\$ 5,889,224	\$ 5,136,854	\$ 7,370,054	\$ 5,030,272

WATER ENTERPRISE FUNCTION

	2008 Audited Amounts	2009 Adopted Budget	2009 Year-End Estimate	2010 Proposed Budget
Revenue:				
Intergovernmental	\$ 70,490	\$ 6,600	\$ 4,600	\$ 121,400
User Charges & Fees	8,564,741	8,388,764	8,024,957	5,842,970
Other Revenue	471,787	100,000	133,517	347,814
Total Revenue	9,107,018	8,495,364	8,163,074	6,312,184
Expenditures:				
Personnel	\$ 3,661,938	\$ 3,667,792	\$ 3,366,895	\$ 2,629,245
Purchased Services	1,147,943	1,416,120	1,321,579	1,414,964
Supplies/Non-Capital Equipment	1,394,361	1,579,835	1,597,370	795,920
Capital Outlay	1,674,898	1,008,114	638,024	1,235,700
Miscellaneous	104,533	59,331	59,330	45,530
Contingency	-	-	-	21,875
Total Expenditures	7,983,673	7,731,192	6,983,198	6,143,234
Excess/(Deficiency) of Revenues Over Expenditures	1,123,345	764,172	1,179,876	168,950
Other Financing Sources/(Uses):				
Debt Issuance/(Payments)	(1,370,325)	(1,334,394)	(1,334,394)	(141,167)
Claims/Awards	(8,223)	(10,000)	-	(10,000)
Total Other Financing Sources/(Uses)	(1,378,548)	(1,344,394)	(1,334,394)	(151,167)
Net Change In Fund Balance:	(255,203)	(580,222)	(154,518)	17,783
Cumulative Fund Balance				
Beginning Fund Balance	6,474,398	5,841,766	6,219,195	3,126,205
Ending Fund Balance	6,219,195	5,261,544	6,064,677	3,143,988
Less Restrictions, Commitments, & Assignments:				
3% TABOR Reserve Restriction	329,971	124,690	127,315	121,717
Capital/Infrastructure Restriction	-	-	-	200,000
Operating Reserve Commitment	-	-	-	252,208
Unassigned Fund Balance	\$ 5,889,224	\$ 5,136,854	\$ 5,937,362	\$ 2,570,063

WATER RESOURCES FUNCTION

	2008 Audited Amounts	2009 Adopted Budget	2009 Year-End Estimate	2010 Proposed Budget
Revenue:				
Non-Food Sales Tax	\$ 1,897,471	\$ 1,745,673	\$ 1,745,673	\$ 3,316,769
Other Revenue	261,621	250,000	113,178	-
Total Revenue	2,159,092	1,995,673	1,858,851	3,316,769
Expenditures:				
Water Rights Purchases	\$ 4,755,117	\$ 8,931,047	\$ 7,931,082	\$ 3,316,769
Total Expenditures	4,755,117	8,931,047	7,931,082	3,316,769
Excess/(Deficiency) of Revenues Over Expenditures	(2,596,025)	(6,935,374)	(6,072,231)	-
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-
Net Change In Fund Balance:	(2,596,025)	(6,935,374)	(6,072,231)	-
Cumulative Fund Balance				
Beginning Fund Balance	8,668,256	6,935,374	6,072,231	-
Ending Fund Balance	6,072,231	-	-	-

CONNECTION CHARGES FUNCTION

	2008 Audited Amounts	2009 Adopted Budget	2009 Year-End Estimate	2010 Proposed Budget
Revenue:				
Tap Connection Fees	\$ 83,875	\$ -	\$ 15,000	\$ 15,000
Other Revenue	123,304	125,000	72,314	-
Total Revenue	207,179	125,000	87,314	15,000
Expenditures:				
Capital Improvement Projects	\$ -	\$ 2,956,912	\$ 1,524,220	\$ 1,432,692
Total Expenditures	-	2,956,912	1,524,220	1,432,692
Excess/(Deficiency) of Revenues Over Expenditures	207,179	(2,831,912)	(1,436,906)	(1,417,692)
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-
Net Change In Fund Balance:	207,179	(2,831,912)	(1,436,906)	(1,417,692)
Cumulative Fund Balance				
Beginning Fund Balance	3,327,471	3,048,936	3,534,650	2,097,744
Ending Fund Balance	3,534,650	217,024	2,097,744	680,052

DEBT SERVICE FUNCTION

	2008 Audited Amounts	2009 Adopted Budget	2009 Year-End Estimate	2010 Proposed Budget
Revenue:				
Food Related Sales Tax	\$ 650,127	\$ 665,000	\$ 752,478	\$ 740,478
Non-Food Sales Tax	1,897,471	1,745,673	1,745,673	-
Capital Charges	1,255,217	1,300,000	1,177,601	-
Other Revenue	80,235	50,000	37,555	-
Total Revenue	3,883,050	3,760,673	3,713,307	740,478
Expenditures:				
Agent Fees	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Excess/(Deficiency) of Revenues Over Expenditures	3,883,050	3,760,673	3,713,307	740,478
Other Financing Sources/(Uses):				
Transfers From General Fund	260,000	260,000	260,000	-
2004 G.O. W&S Refunding Bonds	(3,550,550)	(2,924,250)	(2,924,250)	-
Series 2002A - Certificates of Participation	-	-	-	(1,143,074)
Total Other Financing Sources/(Uses)	(3,290,550)	(2,664,250)	(2,664,250)	(1,143,074)
Net Change In Fund Balance:	592,500	1,096,423	1,049,057	(402,596)
Cumulative Fund Balance				
Beginning Fund Balance	868,587	1,461,087	1,461,087	2,510,144
Ending Fund Balance	1,461,087	2,557,510	2,510,144	2,107,548

WASTEWATER ENTERPRISE FUNCTION

	2008 Audited Amounts	2009 Adopted Budget	2009 Year-End Estimate	2010 Proposed Budget
Revenue:				
Sewer Use Charges	\$ -	\$ -	\$ -	\$ 2,896,091
Other Revenue	-	-	-	40,000
Total Revenue	-	-	-	2,936,091
Expenditures:				
Personnel	\$ -	\$ -	\$ -	\$ 1,075,024
Purchased Services	-	-	-	445,250
Supplies/Non-Capital Equipment	-	-	-	951,225
Capital Outlay	-	-	-	602,000
Miscellaneous	-	-	-	1,750
Contingency	-	-	-	8,693
Total Expenditures	-	-	-	3,083,942
Excess/(Deficiency) of Revenues Over Expenditures	-	-	-	(147,851)
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-
Net Change In Fund Balance:	-	-	-	(147,851)
Cumulative Fund Balance				
Beginning Fund Balance	-	-	-	2,938,472
Ending Fund Balance	-	-	-	2,790,621
Less Restrictions, Commitments, & Assignments:				
Capital/Infrastructure Restriction	-	-	-	200,000
Operating Reserve Commitment	-	-	-	130,412
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ 2,460,209

STORMWATER FUND SUMMARY

	2008 Audited Amounts	2009 Adopted Budget	2009 Year-End Estimate	2010 Proposed Budget
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
User Charges & Fees	442,150	430,000	404,264	404,264
Fines & Forfeitures	-	-	-	-
Other Revenue	20,810	25,000	11,485	11,485
Total Revenue	462,960	455,000	415,749	415,749
Expenditures:				
Personnel	\$ 181,486	\$ 204,663	\$ 192,466	\$ 284,629
Purchased Services	6,311	38,250	5,750	37,650
Supplies/Non-Capital Equipment	35,663	22,375	17,900	22,500
Capital Outlay	244,171	108,287	102,972	600,000
Miscellaneous	600	1,000	1,000	1,800
Contingency	-	-	-	2,192
Total Expenditures	468,231	374,575	320,088	948,771
Excess/(Deficiency) of Revenues Over Expenditures	(5,271)	80,425	95,661	(533,022)
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Debt Issuance/(Payments)	-	-	-	-
Sale of Assets	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-
Net Change In Fund Balance:	(5,271)	80,425	95,661	(533,022)
Cumulative Fund Balance				
Beginning Fund Balance	574,702	569,431	569,431	665,092
Ending Fund Balance	569,431	649,856	665,092	132,070
Less Restrictions, Commitments, & Assignments:				
Operating Reserve Commitment	-	-	-	-
Unassigned Fund Balance	\$ 569,431	\$ 649,856	\$ 665,092	\$ 132,070

SANITATION FUND SUMMARY

	2008 Audited Amounts	2009 Adopted Budget	2009 Year-End Estimate	2010 Proposed Budget
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
User Charges & Fees	1,543,523	1,533,800	1,552,167	1,510,689
Fines & Forfeitures	-	-	-	-
Other Revenue	86,857	55,000	36,787	36,787
Total Revenue	1,630,380	1,588,800	1,588,954	1,547,476
Expenditures:				
Personnel	\$ 805,194	\$ 861,404	\$ 863,369	\$ 855,659
Purchased Services	338,324	345,820	328,590	439,500
Supplies/Non-Capital Equipment	52,212	218,850	216,900	105,700
Capital Outlay	-	825,446	195,000	610,000
Miscellaneous	347	200	-	-
Contingency	-	-	-	6,474
Total Expenditures	1,196,077	2,251,720	1,603,859	2,017,333
Excess/(Deficiency) of Revenues Over Expenditures	434,303	(662,920)	(14,905)	(469,857)
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Debt Issuance/(Payments)	(224,098)	(218,269)	(218,269)	(178,413)
Sale of Assets	-	-	-	150,000
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	-	(37,000)	-	(37,000)
Total Other Financing Sources/(Uses)	(224,098)	(255,269)	(218,269)	(65,413)
Net Change In Fund Balance:	210,205	(918,189)	(233,174)	(535,270)
Cumulative Fund Balance				
Beginning Fund Balance	1,729,207	1,939,412	1,939,412	1,706,238
Ending Fund Balance	1,939,412	1,021,223	1,706,238	1,170,968
Less Restrictions, Commitments, & Assignments:				
Operating Reserve Commitment	-	-	-	-
Unassigned Fund Balance	\$ 1,939,412	\$ 1,021,223	\$ 1,706,238	\$ 1,170,968