



FINANCE MEMORANDUM
#14-06

DATE: April 28, 2014

TO: Honorable Mayor Joyce Downing and City Council Members

FROM: John R. Pick, City Manager 
Jason Loveland, Director of Finance 

SUBJECT: CB-1828 – Capital Improvement Program (CIP) Carry Over

BACKGROUND:

According to Section 5-8-11 of the City Code:

“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.”

UPDATE:

The accompanying worksheets detail the unspent balance of each capital improvement project as of December 31, 2013. Unspent funds associated with completed projects are considered project savings and as such will be recognized through higher 2013 ending fund balances. If a project remained unfinished at the end of 2013, the worksheet provides the requested carry over of the remaining 2013 appropriation to fiscal year 2014. 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 in the 2014 budget process to those which actually remained unspent as of December 31, 2013.

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 by the City (4.000 Mills)
- 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)
- Water Fund (WF)
- Wastewater Fund (WWF)
- Stormwater Fund (SWF)

PROS/CONS:

Carry over provisions allow for the completion of projects which are in progress as of the end of the year.

The process involves increasing the 2014 capital improvement allocation originally provided for in the adopted budget.

STAFF REFERENCE:

If Councilmembers have any comments or questions, you may contact Jason Loveland at jloveland@northglenn.org or at 303-450-8817.

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2013 Adopted Budget	2013 Expenditures	Unspent Balance	Carry Over Allocation 2014 Budget Process	Remaining Balance Available for Carry Over	Proposed Carry Over	2014 Current Budget Appropriation	2014 Revised Budget Appropriation	Funding Source
CONSERVATION TRUST FUND									
Greenway Trail Replacement	\$ 50,000	\$ 43,261	\$ 6,739	\$ -	\$ 6,739	\$ -	\$ 50,000	\$ 50,000	CTF
Sensory Playground Repair	40,000	-	40,000	40,000	-	-	40,000	40,000	CTF
CIP-Jaycee Park Improvements	48,940	48,396	544	-	-	-	-	-	CTF
Danahay Park Improvements	34,870	545	34,325	-	34,325	-	-	-	CTF
Locker Room Renovations	200,000	6,967	193,033	-	193,033	193,033	120,000	313,033	CTF
Parks Barn Replacement	50,000	-	50,000	50,000	-	-	50,000	50,000	CTF
Total	\$ 423,810	\$ 99,169	\$ 324,641	\$ 90,000	\$ 234,097	\$ 193,033	\$ 260,000	\$ 453,033	

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2013 Adopted Budget	2013 Expenditures	Unspent Balance	Carry Over Allocation 2014 Budget Process	Remaining Balance Available for Carry Over	Proposed Carry Over	2014 Current Budget Appropriation	2014 Revised Budget Appropriation	Funding Source
CAPITAL PROJECTS FUND									
Theatre Lighting Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	ADCOO
Recreation Center HVAC	54,379	40,869	13,510	-	13,510	-	-	-	ADCOO
Recreation Center HVAC	846	846	-	-	-	-	-	-	GRANT
Emergency Park Repairs	25,000	-	25,000	-	25,000	-	25,000	25,000	ADCOO
Al Thomas Playground	2,000	-	2,000	-	2,000	-	-	-	ADCOO
Jaycee Park Improvements	48,930	48,930	-	-	-	-	-	-	GRANT
Irrigation Central Control	20,000	19,998	2	-	2	-	10,000	10,000	ADCOO
Danahy Park Improvements	116,210	117,011	(801)	-	(801)	-	-	-	ADCOO
Rec Center Interior Paint	-	201	(201)	-	(201)	-	-	-	ADCOO
Webster Lake Trail Stabili	35,000	18,446	16,554	-	16,554	-	60,700	60,700	GENERAL
Locker Room Renovations	-	6,957	(6,957)	-	(6,957)	(6,957)	-	(6,957)	GRANT
Fox Run Playground Replacement	170,000	10	169,990	-	169,990	169,990	-	169,990	ADCOO
Larson Park Playground Replace	-	-	-	-	-	-	80,000	80,000	ADCOO
Recreation Center Theatre Seats	-	-	-	-	-	-	45,000	45,000	ADCOO
Rec Restroom Renovation	-	-	-	-	-	-	165,000	165,000	ADCOO
Rec Classroom Cabinets Replacement	-	-	-	-	-	-	25,000	25,000	ADCOO
Residential Street Program	361,833	277,183	84,650	-	84,650	84,650	650,000	734,650	ADCOT
Traffic Signal Program	14,000	21	13,979	-	13,979	13,979	100,000	113,979	ADCOT
Grange Hall Creek	100,000	100,000	-	-	-	-	-	-	GRANT
Traffic Signal Improvement	50,000	-	50,000	-	50,000	-	-	-	ADCOT
Concrete Program	37,874	37,324	550	-	550	550	50,000	50,550	ADCOT
East 112th Ave Expansion	490,732	224,800	265,932	-	265,932	265,932	4,649,745	4,915,677	4.000 MILLS
120th Ave Rehabilitation	148,822	148,822	-	-	-	-	-	-	4.000 MILLS
Washington & Muriel Signal	289,207	131,096	158,111	-	158,111	158,111	-	158,111	ADCOT
Economic Development Improvements	26,781	8,700	18,081	-	18,081	18,081	-	18,081	GENERAL
TIGER HOV Lane	183,333	183,000	333	-	333	333	183,333	183,666	GENERAL
Garland Reconstruction	-	-	-	-	-	-	340,000	340,000	GENERAL
North Mor School	-	-	-	-	-	-	20,000	20,000	GENERAL
120th Widening Design	-	-	-	-	-	-	150,000	150,000	1/2% SALES TAX
Total	\$ 2,174,947	\$ 1,364,213	\$ 810,734	\$ -	\$ 810,734	\$ 704,669	\$ 6,578,778	\$ 7,283,447	

CITY OF NORTHGLENN
Capital Improvement Program

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WATER AND WASTEWATER FUND									
Water Line Replacement	\$ 100,000	\$ 4,995	\$ 95,005	\$ 50,000	\$ 45,005	\$ -	\$ 50,000	\$ 50,000	WF
Standley Lake Pipeline	281,490	103,112	178,379	-	178,379	178,379	-	178,379	WF
Chemical Building Improvements	1,739,099	1,574,591	164,508	-	164,508	164,508	-	164,508	WF
Install PLC for SCADA	235,389	6,075	229,314	-	229,314	229,314	-	229,314	WF
Standley Lake Bypass	35,000	-	35,000	-	35,000	35,000	-	35,000	WF
CIP-Terminal Reservoir Repair	428,325	528,448	(100,123)	-	(100,123)	-	-	-	WF
High Zone Storage Tank Painting	280,000	-	280,000	-	280,000	280,000	-	280,000	WF
Collection System Rehab	250,000	275,306	(25,306)	-	(25,306)	-	250,000	250,000	WWF
Bunker Hill Lift Station	300,000	-	300,000	300,000	-	-	300,000	300,000	WWF
Lift Station A Assessment	404,179	13,938	390,241	354,179	36,062	36,062	354,179	390,241	WWF
Lift Station B Assessment	-	-	-	-	-	-	250,000	250,000	WWF
WWTP BNR Improvements	723,990	134,701	589,289	600,990	(11,701)	(11,701)	600,990	589,289	WWF
WWTP Headworks & Clarifier	-	-	-	-	-	-	1,180,000	1,180,000	WWF
Forcemain Assessment	-	-	-	-	-	-	250,000	250,000	WWF
Total	\$ 4,777,472	\$ 2,641,165	\$ 2,136,307	\$ 1,305,169	\$ 831,138	\$ 911,562	\$ 3,235,169	\$ 4,146,731	

CITY OF NORTHGLENN
Capital Improvement Program

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STORMWATER FUND									
Grange Hall Creek	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SWF
Grange Hall Creek MDP & FHAD	-	-	-	-	-	-	100,000	100,000	SWF
Total	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	
CITY-WIDE TOTAL	\$ 7,476,229	\$ 4,204,547	\$ 3,271,682	\$ 1,395,169	\$ 1,875,969	\$ 1,809,264	\$ 10,173,947	\$ 11,983,211	

SPONSORED BY: MAYOR DOWNING

COUNCILMAN'S BILL

ORDINANCE NO.

No. CB-1828
Series of 2014

Series of 2014

A BILL FOR A SPECIAL ORDINANCE AMENDING THE 2014 BUDGET RECOGNIZING REVENUES AND APPROPRIATING EXPENDITURES BY APPROPRIATION AMENDMENT, 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, 2014

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT THE 2014 BUDGET SHALL BE AMENDED AS FOLLOWS:

Section 1. Appropriation amendments and reduction appropriations.

(a) Conservation Trust Fund. Amend the 2014 Conservation Trust Fund budget to increase appropriations in the amount of \$193,033 as follows:

(Item 1) \$193,033 increase to account for the 2013 remaining balance available for the Locker Room Renovations project.

(b) Capital Projects Fund. Amend the 2014 Capital Projects Fund budget to increase appropriations in the amount of \$704,669 as follows:

(Item 1) \$6,957 decrease to adjust for the 2013 remaining balance available for the Locker Room Renovations project.

(Item 2) \$169,990 increase to account for the 2013 remaining balance available for the Fox Run Playground Replacement project.

(Item 3) \$84,650 increase to account for the 2013 remaining balance available for the Residential Street Program.

(Item 4) \$13,979 increase to account for the 2013 remaining balance available for the Traffic Signal Program.

(Item 5) \$550 increase to account for the remaining 2013 balance available for the Concrete Program.

(Item 6) \$265,932 increase to account for the 2013 remaining balance available for the East 112th Ave. Expansion project.

- (Item 7) \$158,111 increase to account for the 2013 remaining balance available for the Washington & Muriel Signal project.
- (Item 8) \$18,081 increase to account for the 2013 remaining balance available for the Economic Development Infrastructure Program.
- (Item 9) \$333 increase to account for the 2013 remaining balance available for the TIGER HOV Lane project.

(c) Water and Wastewater Fund. Amend the 2014 Water and Wastewater Fund budget to increase appropriations in the amount of \$911,562 as follows:

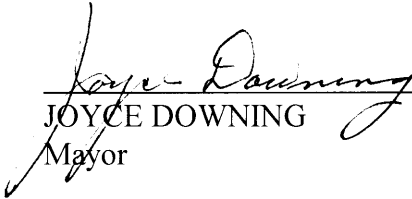
- (Item 1) \$178,379 increase to account for the 2013 remaining balance available for the Standley Lake Pipeline project.
- (Item 2) \$164,508 increase to account for the 2013 remaining balance available for the Chemical Building Improvements project.
- (Item 3) \$229,314 increase to account for the 2013 remaining balance available for the Install PLC for SCADA project.
- (Item 5) \$35,000 increase to account for the 2013 remaining balance available for the Standley Lake Bypass project.
- (Item 6) \$280,000 increase to account for the 2013 remaining balance available for the High Zone Storage Tank Painting project.
- (Item 7) \$36,062 increase to account for the 2013 remaining balance available for the Lift Station A Assessment project.
- (Item 8) \$11,701 decrease to adjust for the 2013 remaining balance available for the Wastewater Treatment Plant BNR Improvements project.

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 28th day of April, 2014.



JOYCE DOWNING
Mayor

ATTEST:



JOHANNA SMALL, CMC
City Clerk

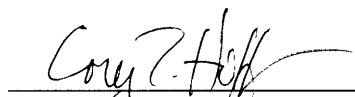
PASSED ON SECOND AND FINAL READING this _____ day of _____, 2014.

JOYCE DOWNING
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:



COREY Y. HOFFMANN
City Attorney