

**FINANCE DEPARTMENT MEMORANDUM  
#18-2020**

**DATE:** December 21, 2020  
**TO:** Honorable Mayor Meredith Leighty and City Council Members  
**THROUGH:** Heather Geyer, City Manager *hmg*  
**FROM:** Jason Loveland, Director of Finance *JL*  
**SUBJECT:** CB-1962 – Supplemental Appropriation

**PURPOSE**

To consider CB-1962, a special ordinance on second reading, to amend the 2020 Budget. The amendment would recognize additional revenues and expenditures from Coronavirus Aid, Relief, and Economic Security (CARES) Act funding.

**BACKGROUND**

Section 5-8-11 of the 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.”

**UPDATE**

Budget amendment:

Fund	Department	Purpose	Revenue	Expense	Change in Fund Balance
General	Non-Departmental	CARES Act Funding	<b>\$ 1,357,017</b>	<b>\$ 1,357,017</b>	<b>\$ -</b>

In May 2020, the City entered into an Intergovernmental Agreement (IGA) with Adams County to receive a share of CARES Act funding in the amount of \$3,086,617. On Nov. 23, the IGA was amended to add \$100,000 for small business grant program spending, making the total \$3,186,617 received by the City.

This appropriation will recognize the remaining revenue and expenditure amounts of CARES Act funds into the 2020 Budget. The other \$1,829,600 in CARES Act funds received by the City have already been accounted for through previous appropriations. CB-1962 would be the last appropriation necessary for CARES Act funds.

**STAFF RECOMMENDATION**

Staff recommends approval of CB-1962 on second reading.

**BUDGET/TIME IMPLICATIONS**

Both the revenue and expenditure budget in the General Fund will be increased by \$1,357,017 to account for the CARES Act funding allocation from Adams County. The net effect is no change to the General Fund's balance.

**STAFF REFERENCE**

If Council members have any questions they may contact Director of Finance Jason Loveland at 303.450.8817 or [jloveland@northglenn.org](mailto:jloveland@northglenn.org).

SPONSORED BY: MAYOR LEIGHTY

COUNCILMAN'S BILL

ORDINANCE NO.

No. CB-1962  
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 of the respective Funds as follows:

		<b>2020 Adopted Budget, as Amended</b>	<b>2020 Supplemental Appropriation</b>	<b>2020 Amended Budget</b>
General Fund	Revenues	\$ 30,945,468	\$ 1,357,017	\$ 32,302,485
	Expenditures	33,148,212	1,357,017	34,505,229
	Net Change	<u>\$ (2,202,744)</u>	<u>\$ 0</u>	<u>\$ (2,202,744)</u>

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 their 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 14<sup>th</sup> day of December,  
2020.

  
MEREDITH LEIGHTY  
Mayor

ATTEST:

  
\_\_\_\_\_  
JOHANNA SMALL, CMC  
City Clerk

PASSED ON SECOND AND FINAL READING this \_\_\_\_\_ day of \_\_\_\_\_,  
2020.

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MEREDITH LEIGHTY  
Mayor

ATTEST

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JOHANNA SMALL, CMC  
City Clerk

APPROVED AS TO FORM:

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COREY Y. HOFFMANN  
City Attorney