

**FINANCE MEMORANDUM
#3-2021**

DATE: March 8, 2021
TO: Honorable Mayor Meredith Leighty and City Council Members
THROUGH: Heather Geyer, City Manager *hmg*
FROM: Jason Loveland, Director of Finance *12*
SUBJECT: CB-1969 – Supplemental Appropriation and CIP Carry Over

PURPOSE

To consider CB-1969, a special ordinance on first reading to amend the 2021 Operating and Capital Improvement Budget. The amendments are associated with Capital Improvement Program (CIP) carry over of 2020 appropriations and additional expenditures summarized in this memo.

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

The CIP adjustments being carried forward from 2020 to 2021 are detailed in Attachment 1. The attachment identifies the unspent balance, or carry over, of each CIP project as of Dec. 31, 2020. Unspent project funds are considered project savings and are recognized through increased 2020 ending fund balances. If a project remained unfinished at the end of 2020, Attachment 1 lists the requested carry over of the remaining 2020 appropriation to fiscal year 2021. 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 2021 budget process.

A summary of all proposed budget amendments, by fund, are listed below:

Fund	Department	Purpose	Expenditure
General	City Manager	Equity initiatives - 2020 purchase order	\$ 17,800
General	Information Technology	Springbrook upgrade - 2020 purchase order	\$ 33,214
General	Police	Software and equipment - use of forfeiture funds	\$ 48,729
			\$ 99,743
Conservation Trust	Parks, Recreation & Culture	Jaycee Park ball field lights	\$ 220,000
Capital Projects		CIP carry over	\$ 3,516,294
Water	Information Technology	Springbrook upgrade - 2020 purchase order	\$ 2,500
Water	Public Works	North Low Zone Tank painting	\$ 164,419
Water		CIP carry over	\$ 1,289,039
			\$ 1,455,958
Wastewater	Public Works	CIP carry over	\$ 1,708,123

BUDGET/TIME IMPLICATIONS

2021 Budget Expenditures

Fund	Adopted Budget Change in Fund Balance	Expenditure	Amended Budget Change in Fund Balance
General	\$ (525,067)	\$ (99,743)	\$ (624,810)
Conservation Trust	\$ 108,000	\$ (220,000)	\$ (112,000)
Capital Projects	\$ (34,011,541)	\$ (3,516,294)	\$ (37,527,835)
Water	\$ (908,532)	\$ (1,455,958)	\$ (2,364,490)
Wastewater	\$ (27,756,555)	\$ (1,708,123)	\$ (29,464,678)
Total	\$ (63,093,695)	\$ (7,000,118)	\$ (70,093,813)

If CB-1969 is approved on first reading, a public hearing and second reading of the proposed ordinance will be scheduled for March 22, 2021.

STAFF RECOMMENDATION

Staff recommends approval of CB-1969 on first reading.

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STAFF REFERENCE

If Council members have any questions, please contact Jason Loveland, Director of Finance, at jloveland@northglenn.org or 303.450.8817.

ATTACHMENT

1. CIP Carry Over

CB-1969 – Supplemental Appropriation and CIP Carry Over

Project Description	2020 Adopted Budget	2020 Expenditures	Unspent Balance	Allocation 2021 Budget Process	Balance Available for Carry Over	Proposed Carryover	2021 Current Budget Appropriation	2021 Revised Budget Appropriation
CAPITAL PROJECTS FUND								
ADCO Sensory Park Playground - GRANT	\$ 375,000	\$ -	\$ 375,000	\$ 375,000	\$ -	\$ -	\$ 375,000	\$ 375,000
Emergency Park Repairs	25,000	9,877	15,123	-	\$ 15,123	-	25,000	25,000
Tennis Court Repair	250,000	-	250,000	-	\$ 250,000	-	250,000	250,000
ADCO Wyco Tennis Court - GRANT	300,000	-	300,000	-	\$ 300,000	-	300,000	300,000
Justice Center West Park	39,527	19,324	20,203	-	\$ 20,203	20,203	-	20,203
Justice Center West Park - GRANT	147,161	105,704	41,457	-	\$ 41,457	41,457	-	41,457
Justice Center West Park - GRANT	58,580	58,580	-	-	\$ -	-	-	-
EB Rains Park Renovation	-	-	-	-	\$ -	-	750,000	750,000
Playground Equipment Replacement	50,000	-	50,000	50,000	\$ -	-	100,000	100,000
Residential Street Program	3,227,388	3,558,290	(330,902)	-	\$ (330,902)	-	1,250,000	1,250,000
Traffic Signal Upgrade	331,728	161,311	170,417	-	\$ 170,417	30,825	50,000	80,825
Concrete Program	100,000	97,498	2,502	-	\$ 2,502	-	50,000	50,000
120th Ave Widening	3,940,043	150,582	3,789,461	3,640,043	\$ 149,418	149,418	3,640,043	3,789,461
120th Ave Widening - GRANT	6,997,000	454,295	6,542,705	6,297,000	\$ 245,705	245,705	6,297,000	6,542,705
School Zone Safety	66,486	29,917	36,569	36,591	\$ (22)	(22)	136,591	136,569
Civic Center Master Plan	51,000,000	26,942,113	24,057,887	21,000,000	\$ 3,057,887	3,057,887	21,000,000	24,057,887
112th N Metro Rail	155,462	47,372	108,090	-	\$ 108,090	-	-	-
112th N Metro Rail - GRANT	18,230	19,759	(1,529)	-	\$ (1,529)	-	-	-
City Hall Space Assessment	352,607	3,919	348,688	348,688	\$ -	-	348,688	348,688
Traffic Calming	250,000	189,750	60,250	-	\$ 60,250	-	250,000	250,000
Melody Dr Traffic Calming	999,776	872,186	127,590	-	\$ 127,590	-	-	-
Community Center Dr Bridge	78,361	63,102	15,259	-	\$ 15,259	15,259	600,000	615,259
104th Ave - Zuni to Huron	1,500,000	1,349,339	150,661	-	\$ 150,661	-	-	-
Civic Center Master Plan Ph2	-	44,438	(44,438)	-	\$ (44,438)	(44,438)	500,000	455,562
Connect Northglenn Striping	-	-	-	-	\$ -	-	200,000	200,000
Traffic Signal Upgrade	-	-	-	-	\$ -	-	240,000	240,000
Traffic Signal Upgrade - GRANT	-	-	-	-	\$ -	-	960,000	960,000
Major Arterial Rehabilitation	-	-	-	-	\$ -	-	1,200,000	1,200,000
Total	\$ 70,315,521	\$ 34,188,948	\$ 36,126,573	\$ 31,747,322	\$ 4,379,251	\$ 3,516,294	\$ 38,522,322	\$ 42,038,616
WATER FUND								
Water Line Replacement	\$ 353,470	\$ 235,340	\$ 118,130	\$ -	\$ 118,130	\$ 118,130	\$ 100,000	\$ 218,130
Standley Lake Pipeline	150,000	150,000	-	-	\$ -	-	150,000	150,000
North Low Zone Tank Painting	275,000	-	275,000	-	\$ 275,000	275,000	-	275,000
Lab Information Management System	150,883	13,644	137,239	75,883	\$ 61,356	61,356	75,883	137,239

Project Description	2020 Adopted Budget	2020 Expenditures	Unspent Balance	Allocation 2021 Budget Process	Balance Available for Carry Over	Proposed Carryover	2021 Current Budget Appropriation	2021 Revised Budget Appropriation
Waste Handling Improvements	300,000	72,367	227,633	-	\$ 227,633	227,633	3,500,000	3,727,633
Filter to Waste Automation	180,000	11,150	168,850	150,000	\$ 18,850	18,850	418,000	436,850
Bull Reservoir Pump Replacement	600,000	11,930	588,070	-	\$ 588,070	588,070	-	588,070
Total	\$ 2,009,353	\$ 494,431	\$ 1,514,922	\$ 225,883	\$ 1,289,039	\$ 1,289,039	\$ 4,243,883	\$ 5,532,922

WASTEWATER FUND

Collection System Rehab	\$ 471,665	\$ 221,684	\$ 249,981	\$ 80,391	\$ 169,590	\$ 89,559	\$ 330,391	\$ 419,950
Bunker Hill Lift Station	3,373,038	2,383,914	989,124	-	\$ 989,124	989,124	-	989,124
Lift Station B Assessment	250,000	35,794	214,206	168,103	\$ 46,103	(168,103)	168,103	-
Lift Station A & Forcemain Replacement	3,253,801	787,860	2,465,941	2,168,398	\$ 297,543	297,543	27,168,398	27,465,941
Lift Station SCADA	150,000	180,722	(30,722)	-	\$ (30,722)	-	-	-
Lift Station Flow Meters	500,000	-	500,000	-	\$ 500,000	500,000	-	500,000
Clarifier Rehabilitation	-	-	-	-	\$ -	-	500,000	500,000
Total	\$ 7,998,504	\$ 3,609,974	\$ 4,388,530	\$ 2,416,892	\$ 1,971,638	\$ 1,708,123	\$ 28,166,892	\$ 29,875,015

CITY-WIDE TOTAL

\$ 81,245,013	\$ 38,562,485	\$ 42,682,528	\$ 34,772,652	\$ 7,909,876	\$ 6,513,456	\$ 71,725,652	\$ 78,239,108
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SPONSORED BY: MAYOR LEIGHTY

COUNCILMAN'S BILL

ORDINANCE NO.

No. CB-1969
Series of 2021

Series of 2021

A BILL FOR A SPECIAL ORDINANCE AMENDING THE 2021 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, 2021

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT THE 2021 BUDGET SHALL BE AMENDED AS FOLLOWS:

Section 1. Supplemental Appropriation. The 2021 Operating and Capital Improvement Budget is amended to reflect revenues and expenditures and the carry-over of Capital Improvement Projects not completed in 2020 to the respective Funds as follows:

		2021 Adopted Budget	2021 Supplemental Appropriation	2021 Amended Budget
General Fund	Revenues	\$ 26,402,965	\$ -	\$ 26,402,965
	Expenditures	26,928,032	99,743	27,027,775
	Net Change	<u>\$ (525,067)</u>	<u>\$ (99,743)</u>	<u>\$ (624,810)</u>
Conservation Trust Fund	Revenues	\$ 418,000	\$ -	\$ 418,000
	Expenditures	310,000	220,000	530,000
	Net Change	<u>\$ 108,000</u>	<u>\$ (220,000)</u>	<u>\$ (112,000)</u>
Capital Projects Fund	Revenues	\$ 8,646,600	\$ -	\$ 8,646,600
	Expenditures	42,658,141	3,516,294	46,174,435
	Net Change	<u>\$ (34,011,541)</u>	<u>\$ (3,516,294)</u>	<u>\$ (37,527,835)</u>
Water Fund	Revenues	\$ 12,881,500	\$ -	\$ 12,881,500
	Expenditures	13,790,032	1,455,958	15,245,990
	Net Change	<u>\$ (908,532)</u>	<u>\$ (1,455,958)</u>	<u>\$ (2,364,490)</u>
Wastewater Fund	Revenues	\$ 5,214,500	\$ -	\$ 5,214,500
	Expenditures	32,971,055	1,708,123	34,679,178
	Net Change	<u>\$ (27,756,555)</u>	<u>\$ (1,708,123)</u>	<u>\$ (29,464,678)</u>
Total	Revenues	\$ 53,563,565	\$ -	\$ 53,563,565
	Expenditures	\$ 116,657,260	\$ 7,000,118	\$ 123,657,378
	Net Change	<u>\$ (63,093,695)</u>	<u>\$ (7,000,118)</u>	<u>\$ (70,093,813)</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 ____ day of _____,
2021.

MEREDITH LEIGHTY
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

PASSED ON SECOND AND FINAL READING this ____ day of _____,
2021.

MEREDITH LEIGHTY
Mayor

ATTEST:

APPROVED AS TO FORM:

JOHANNA SMALL, CMC
City Clerk

COREY Y. HOFFMANN
City Attorney