

**FINANCE MEMORANDUM**  
**#4-2021**

**DATE:** March 22, 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

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**PURPOSE**

To consider CB-1969, a special ordinance on second 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:

<b>Fund</b>	<b>Department</b>	<b>Purpose</b>	<b>Expenditure</b>
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
			<b>\$ 99,743</b>
Conservation Trust	Parks, Recreation & Culture	Jaycee Park ball field lights	<b>\$ 220,000</b>
Capital Projects		CIP carry over	<b>\$ 3,516,294</b>
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
			<b>\$ 1,455,958</b>
Wastewater	Public Works	CIP carry over	<b>\$ 1,708,123</b>

### BUDGET/TIME IMPLICATIONS

#### 2021 Budget Expenditures

<b>Fund</b>	<b>Adopted Budget Change in Fund Balance</b>	<b>Expenditure</b>	<b>Amended Budget Change in Fund Balance</b>
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)
<b>Total</b>	<b>\$ (63,093,695)</b>	<b>\$ (7,000,118)</b>	<b>\$ (70,093,813)</b>

### STAFF RECOMMENDATION

Staff recommends approval of CB-1969 on second reading.

### STAFF REFERENCE

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

### ATTACHMENT

1. CIP carry over

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:

		<b>2021 Adopted Budget</b>	<b>2021 Supplemental Appropriation</b>	<b>2021 Amended Budget</b>
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>
<b>Total</b>	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>

