

**FINANCE MEMORANDUM  
#4-2022**

**DATE:** April 11, 2022  
**TO:** Honorable Mayor Meredith Leighty and City Council Members  
**THROUGH:** Heather Geyer, City Manager *hmg*  
**FROM:** Jason Loveland, Director of Finance *JL*  
**SUBJECT:** CB-1982 – Supplemental Appropriation and CIP Carry Over

**PURPOSE**

To consider CB-1982, a special ordinance on second reading to amend the 2022 Operating and Capital Improvement Budget. The amendments are associated with Capital Improvement Program (CIP) carry over of 2021 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 2021 to 2022 are detailed in Attachment 1. The attachment identifies the unspent balance, or carry over, of each CIP project as of Dec. 31, 2021. Unspent project funds are considered project savings and are recognized through increased 2021 ending fund balances. If a project remained unfinished at the end of 2021, Attachment 1 lists the requested carry over of the remaining 2021 appropriation to fiscal year 2022. In certain cases, the requested carry over amount is less than what was unspent due to revisions in project cost estimates, and/or the realignment of estimated carry over amounts included during the 2022 budget process.

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

Fund	Department	Purpose	Revenue	Expenditure
General		2021 JAG Grant Award	\$ 16,173	
		Adams County Grant	\$ 5,000	
		Northglenn Community Foundation Donation	\$ 10,000	
		DOLA Grant Award	\$ 75,000	
		Transfer to Capital Projects Fund		\$ 9,200,000
	City Manager	2021 purchase orders		\$ 14,450

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	City Clerk	2021 project carry over		\$ 25,520
	Planning	Sustainability Program		\$ 25,000
	Planning	DOLA Grant Award		\$ 100,000
	Parks & Rec	Tree planting program		\$ 15,000
	Police	2021 purchase orders		\$ 74,552
	Police	2021 JAG Grant Award		\$ 16,173
	Police	Replace patrol vehicles		\$ 160,000
<b>Total</b>			<b>\$ 106,173</b>	<b>\$ 9,630,695</b>

Conservation Trust	Parks & Rec	CIP Carry over		<b>\$ 221,850</b>
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Capital Projects		Transfer from General Fund	\$ 9,200,000	
		Adams County Grant – Justice Center West Park	\$ 1,500,000	
		Adams County Grant – Jaycee Ballfields	\$ 170,000	
		Adams County Grant – Croke Reservoir	\$ 40,000	
		CIP carry over		\$ 1,453,112
	Parks & Rec	Adams County Grant – Croke Reservoir		\$ 40,000
	Parks & Rec	Adams County Grant – Justice Center West Park		\$ 1,500,000
	Parks & Rec	Adams County Grant – Jaycee Ballfields		\$ 170,000
	Parks & Rec	Parks storage facility		\$ 715,000
	Public Works	Civic Center – City Hall		\$ 7,208,884
	Public Works	Civic Center Phase 2 site development		\$ 2,741,812
	Public Works	Residential Street Program		\$ 1,200,000
	Public Works	Northwest Open Space Bridge Design		\$ 37,060
	Public Works	Community Center Drive		\$ 300,000
<b>Total</b>			<b>\$10,910,000</b>	<b>\$15,365,868</b>

Water	Public Works	2021 purchase orders		\$ 405,508
	Public Works	Waste handling project		\$ 3,708,192
		CIP carry over		\$ 1,168,356
<b>Total</b>				<b>\$ 5,282,056</b>

Wastewater	Public Works	2021 purchase orders		\$ 343,676
		CIP carry over		\$ 10,681,620
<b>Total</b>				<b>\$11,025,296</b>

Stormwater	Public Works	CIP carry over		\$ 177,391
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Sanitation	Public Works	2021 purchase orders		\$ 532,855
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**BUDGET/TIME IMPLICATIONS**

**Summary of Proposed Appropriation**

Fund	Adopted Budget Change in Fund Balance	Revenue	Expenditure	Amended Budget Change in Fund Balance
General	\$ (2,534,889)	\$ 106,173	\$ (9,630,695)	\$ (12,059,411)
Conservation Trust	\$ (451,300)		\$ (221,850)	\$ (673,150)
Capital Projects	\$ (19,408,444)	\$10,910,000	\$ (15,365,868)	\$ (23,864,312)
Water	\$ (3,570,166)		\$ (5,282,056)	\$ (8,852,222)
Wastewater	\$ (268,793)		\$ (11,025,296)	\$ (11,294,089)
Stormwater	\$ 210,387		\$ (177,391)	\$ 32,996
Sanitation	\$ 31,013		\$ (532,855)	\$ (501,842)
<b>Total</b>	<b>\$ (25,992,192)</b>	<b>\$11,016,173</b>	<b>\$ (42,236,011)</b>	<b>\$ (57,212,030)</b>

**STAFF RECOMMENDATION**

Staff recommends approval of CB-1982 on second reading.

**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-1982 – Supplemental Appropriation and CIP Carry Over

Fund / Project Description	2021 Adopted Budget	2021 Expenditures	Unspent Balance	Carry Over Allocation 2022 Budget Process	Remaining Balance Available for Carry Over	Proposed Carryover	2022 Current Budget Appropriation	2022 Revised Budget Appropriation
<b>CONSERVATION TRUST FUND</b>								
Greenway Trail Replacement	\$ 90,000	\$ 58,150	\$ 31,850	\$ -	\$ 31,850	\$ 31,850	\$ 100,000	\$ 131,850
Sensory Playground Improvement	250,000	-	250,000	125,000	125,000	125,000	125,000	250,000
Jaycee Ballfield Lights	220,000	-	220,000	165,000	55,000	55,000	165,000	220,000
Bocce Ball Court	10,000	-	10,000	-	10,000	10,000	-	10,000
Kiwanis Pool Repairs	-	-	-	-	-	-	500,000	500,000
<b>Total</b>	<b>\$ 570,000</b>	<b>\$ 58,150</b>	<b>\$ 511,850</b>	<b>\$ 290,000</b>	<b>\$ 221,850</b>	<b>\$ 221,850</b>	<b>\$ 890,000</b>	<b>\$ 1,111,850</b>
<b>CAPITAL PROJECTS FUND</b>								
City-Wide Fence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
ADCO Sensory Park Playground - GRANT	375,000	-	375,000	187,500	187,500	187,500	187,500	375,000
Emergency Park Repairs	25,000	16,301	8,699	-	8,699	-	25,000	25,000
Tennis Court Repair	250,000	-	250,000	125,000	125,000	125,000	125,000	250,000
ADCO Wyco Tennis Court - GRANT	300,000	-	300,000	150,000	150,000	150,000	150,000	300,000
Justice Center West Park	20,203	20,097	106	-	106	-	-	-
Justice Center West Park - GRANT	41,457	41,457	-	-	-	-	-	-
Playground Equipment Replacement	100,000	-	100,000	-	100,000	100,000	-	100,000
Playground Equipment Replacement - GRANT	-	-	-	-	-	-	250,000	250,000
EB Rains Park Renovation	750,000	-	750,000	375,000	375,000	375,000	375,000	750,000
EB Rains Fence	-	-	-	-	-	-	150,000	150,000
Kiwanis Pool Repairs	-	-	-	-	-	-	500,000	500,000
Croke Reservoir Improvements	-	-	-	-	-	-	80,000	80,000
Residential Street Program	1,250,000	1,249,901	99	300,000	(299,901)	(299,901)	3,350,000	3,050,099
Traffic Signal Program	80,825	80,793	32	825	(793)	(793)	50,825	50,032
Traffic Signal Program	-	-	-	-	-	-	50,000	50,000
Concrete Program	50,000	38,680	11,320	-	11,320	11,320	100,000	111,320
120th Ave Widening	3,789,461	153,312	3,636,149	3,489,461	146,688	146,688	3,489,461	3,636,149
120th Ave Widening - GRANT	6,542,705	535,884	6,006,821	5,842,705	164,116	164,116	5,842,705	6,006,821
School Zone Safety	136,569	134,230	2,339	-	2,339	2,339	100,000	102,339
Civic Center Master Plan	24,057,887	19,757,712	4,300,175	-	4,300,175	200,000	-	200,000
Parking Lot Repairs	-	-	-	-	-	-	200,000	200,000
City Hall Space Assessment	348,688	-	348,688	-	348,688	-	-	-
Traffic Calming	250,000	15,030	234,970	-	234,970	234,970	250,000	484,970
Community Center Dr Bridge	615,259	30,173	585,086	131,065	454,021	19,827	131,065	150,892
Community Center Dr Bridge - GRANT	-	-	-	434,194	(434,194)	-	524,258	524,258
Civic Center Phase 2	455,562	222,954	232,608	255,562	(22,954)	(22,954)	14,755,562	14,732,608
Civic Center Phase 2	-	-	-	-	-	-	3,000,000	3,000,000

Fund / Project Description	2021 Adopted Budget	2021 Expenditures	Unspent Balance	Carry Over Allocation 2022 Budget Process	Remaining Balance Available for Carry Over	Proposed Carryover	2022 Current Budget Appropriation	2022 Revised Budget Appropriation
Connect Northglenn Striping	200,000	-	200,000	140,000	60,000	60,000	140,000	200,000
Connect Northglenn - GRANT	-	-	-	-	-	-	560,000	560,000
Traffic Signal Upgrade	240,000	-	240,000	240,000	-	-	240,000	240,000
Traffic Signal Upgrade - GRANT	960,000	-	960,000	960,000	-	-	960,000	960,000
Major Arterial Rehabilitation 104th Ave	1,200,000	1,109,815	90,185	-	90,185	-	-	-
Bridge Rail Replacement	-	-	-	-	-	-	830,000	830,000
Facilities Building - M&O	-	-	-	-	-	-	400,000	400,000
RTD Path Lighting	-	-	-	-	-	-	200,000	200,000
Entryway Signs	-	-	-	-	-	-	50,000	50,000
<b>Total</b>	<b>\$ 42,038,616</b>	<b>\$ 23,406,339</b>	<b>\$ 18,632,277</b>	<b>\$ 12,631,312</b>	<b>\$ 6,000,965</b>	<b>\$ 1,453,112</b>	<b>\$ 37,366,376</b>	<b>\$ 38,819,488</b>

**WATER FUND**

Water Line Replacement	\$ 218,130	\$ -	\$ 218,130	\$ 218,130	\$ -	\$ -	\$ 318,130	\$ 318,130
Standley Lake Pipeline	150,000	150,000	-	-	-	-	150,000	150,000
North Low Zone Tank Painting	439,419	122,964	316,455	29,419	287,036	287,036	29,419	316,455
Lab Information Management System	137,239	58,116	79,123	67,239	11,884	(62,034)	67,239	5,205
Waste Handling Improvements	3,727,633	435,825	3,291,808	3,227,633	64,175	64,175	3,227,633	3,291,808
Filter to Waste Automation	436,850	23,940	412,910	396,850	16,060	16,060	396,850	412,910
Bull Reservoir Pump Replacement	1,028,497	165,378	863,119	-	863,119	863,119	-	863,119
Automated Filter Backwash	-	-	-	-	-	-	1,100,000	1,100,000
Huron Street Line Replacement	-	-	-	-	-	-	3,250,000	3,250,000
FHL Flume Webster Lake	-	-	-	-	-	-	85,000	85,000
<b>Total</b>	<b>\$ 6,137,768</b>	<b>\$ 956,223</b>	<b>\$ 5,181,545</b>	<b>\$ 3,939,271</b>	<b>\$ 1,242,274</b>	<b>\$ 1,168,356</b>	<b>\$ 8,624,271</b>	<b>\$ 9,792,627</b>

**WASTEWATER FUND**

Collection System Rehab	\$ 419,950	\$ 158,356	\$ 261,594	\$ 4,950	\$ 256,644	\$ 256,644	\$ 4,950	\$ 261,594
Collection System Rehab	-	-	-	-	-	-	250,000	250,000
Bunker Hill Lift Station	1,069,124	1,089,647	(20,523)	-	(20,523)	-	-	-
Lift Station A & Forcemain Replacement	27,465,941	17,485,024	9,980,917	65,941	9,914,976	9,914,976	65,941	9,980,917
Lift Station Flow Meters	420,000	-	420,000	410,000	10,000	10,000	410,000	420,000
Clarifier Rehabilitation	500,000	-	500,000	-	500,000	500,000	-	500,000
Collection System Waste Receiving Station	-	-	-	-	-	-	200,000	200,000
WWTP Rating Study	-	-	-	-	-	-	100,000	100,000
<b>Total</b>	<b>\$ 29,875,015</b>	<b>\$ 18,733,027</b>	<b>\$ 11,141,988</b>	<b>\$ 480,891</b>	<b>\$ 10,661,097</b>	<b>\$ 10,681,620</b>	<b>\$ 1,030,891</b>	<b>\$ 11,712,511</b>

**STORMWATER FUND**

Grange Hall Creek MDP & FHAD	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -	\$ -
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<b>Fund / Project Description</b>	<b>2021 Adopted Budget</b>	<b>2021 Expenditures</b>	<b>Unspent Balance</b>	<b>Carry Over Allocation 2022 Budget Process</b>	<b>Remaining Balance Available for Carry Over</b>	<b>Proposed Carryover</b>	<b>2022 Current Budget Appropriation</b>	<b>2022 Revised Budget Appropriation</b>
Storm Drainage System Improvement	412,555	235,164	177,391	-	177,391	177,391	100,000	277,391
Huron Street Line Replacement	-	-	-	-	-	-	250,000	250,000
<b>Total</b>	<b>\$ 482,555</b>	<b>\$ 235,164</b>	<b>\$ 247,391</b>	<b>\$ -</b>	<b>\$ 247,391</b>	<b>\$ 177,391</b>	<b>\$ 350,000</b>	<b>\$ 527,391</b>
<b>CITY-WIDE TOTAL</b>	<b>\$ 79,103,954</b>	<b>\$ 43,388,903</b>	<b>\$ 35,715,051</b>	<b>\$ 17,341,474</b>	<b>\$ 18,373,577</b>	<b>\$ 13,702,329</b>	<b>\$ 48,261,538</b>	<b>\$ 61,963,867</b>

SPONSORED BY: MAYOR LEIGHTY

COUNCILMAN'S BILL

ORDINANCE NO.

No. CB-1982  
Series of 2022

Series of 2022

A BILL FOR A SPECIAL ORDINANCE AMENDING THE 2022 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, 2022

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT THE 2022 BUDGET SHALL BE AMENDED AS FOLLOWS:

Section 1. Supplemental Appropriation. The 2022 Operating and Capital Improvement Budget is amended to reflect revenues and expenditures and the carry-over of Capital Improvement Projects not completed in 2021 to the respective Funds as follows:

		<b>2022 Adopted Budget</b>	<b>2022 Supplemental Appropriation</b>	<b>2022 Amended Budget</b>
General Fund	Revenues	\$ 32,021,352	\$ 106,173	\$ 32,127,525
	Expenditures	34,556,241	9,630,695	44,186,936
	Net Change	<u>\$ (2,534,889)</u>	<u>\$ (9,524,522)</u>	<u>\$ (12,059,411)</u>
Conservation Trust Fund	Revenues	\$ 438,700	\$ -	\$ 438,700
	Expenditures	890,000	221,850	1,111,850
	Net Change	<u>\$ (451,300)</u>	<u>\$ (221,850)</u>	<u>\$ (673,150)</u>
Capital Projects Fund	Revenues	\$ 22,094,501	\$ 10,910,000	\$ 33,004,501
	Expenditures	41,502,945	15,365,868	56,868,813
	Net Change	<u>\$ (19,408,444)</u>	<u>\$ (4,455,868)</u>	<u>\$ (23,864,312)</u>
Water Fund	Revenues	\$ 18,168,577	\$ -	\$ 18,168,577
	Expenditures	21,738,743	5,282,056	27,020,799
	Net Change	<u>\$ (3,570,166)</u>	<u>\$ (5,282,056)</u>	<u>\$ (8,852,222)</u>
Wastewater Fund	Revenues	\$ 5,878,787	\$ -	\$ 5,878,787
	Expenditures	6,147,580	11,025,296	17,172,876
	Net Change	<u>\$ (268,793)</u>	<u>\$ (11,025,296)</u>	<u>\$ (11,294,089)</u>

Stormwater Fund	Revenues	\$ 743,875	\$ -	\$ 743,875
	Expenditures	533,488	177,391	710,879
	Net Change	\$ 210,387	\$ (177,391)	\$ 32,996
Sanitation Fund	Revenues	\$ 1,938,816	\$ -	\$ 1,938,816
	Expenditures	1,907,803	532,855	2,440,658
	Net Change	\$ 31,013	\$ (532,855)	\$ (501,842)
<b>Total</b>	Revenues	\$ 81,284,608	\$ 11,016,173	\$ 92,300,781
	Expenditures	\$ 107,276,800	\$ 42,236,011	\$ 149,512,811
	Net Change	\$ (25,992,192)	\$ (31,219,838)	\$ (57,212,030)

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 28<sup>th</sup> day of March, 2022.

  
 MEREDITH LEIGHTY  
 Mayor

ATTEST:

  
 JOHANNA SMALL, CMC  
 City Clerk



PASSED ON SECOND AND FINAL READING this \_\_\_\_\_ day of \_\_\_\_\_,  
2022.

\_\_\_\_\_  
MEREDITH LEIGHTY  
Mayor

ATTEST:

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

APPROVED AS TO FORM:

  
\_\_\_\_\_  
COREY Y. HOFFMANN  
City Attorney