

**FINANCE MEMORANDUM**  
**#20-2022**

**DATE:** Nov. 28, 2022  
**TO:** Honorable Mayor Meredith Leighty and City Council Members  
**THROUGH:** Heather Geyer, City Manager *hmg*  
**FROM:** Jason Loveland, Director of Finance *JL 2*  
**SUBJECT:** CB-1993 – 2022 Supplemental Appropriation

**PURPOSE**

To consider CB-1993, a special ordinance on second reading to amend the 2022 Operating and Capital Improvement Budget.

**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**

A summary of budget adjustments, by fund, is listed below:

| Fund                    | Department   | Purpose   | Revenue             | Expenditure          |
|-------------------------|--------------|---|---------------------|----------------------|
| <b>General</b>          | Transfer out | New City Hall Construction                          |                     | \$ 5,500,000         |
| Total                   |              |   |                     | <b>\$ 5,500,000</b>  |
| <b>Capital Projects</b> | Transfer in  | New City Hall Construction                          | \$ 5,500,000        |                      |
|                         | Public Works | Federal Grant – 120 <sup>th</sup> Ave. Improvements | \$ 2,484,000        |                      |
|                         | Public Works | Thornton IGA – 120 <sup>th</sup> Ave. Improvements  | \$ 862,500          |                      |
|                         | Public Works | Karl’s Farm Developers Cost Share Agreement         | \$ 323,328          |                      |
|                         | Public Works | New City Hall Construction                          |                     | \$ 8,900,000         |
|                         | Public Works | 120 <sup>th</sup> Ave. Improvements                 |                     | \$ 6,781,704         |
| Total                   |              |   | <b>\$ 9,169,828</b> | <b>\$ 15,681,704</b> |
| <b>Stormwater</b>       | Public Works | Race St. Outfall Project                            |                     | \$ 738,000           |
| Total                   |              |   |                     | <b>\$ 738,000</b>    |

**BUDGET IMPLICATIONS**

| <b>Fund</b>        | <b>As Amended<br/>on 9.26.22 –<br/>Budgeted<br/>Change in<br/>Fund Balance</b> | <b>Revenue</b>      | <b>Expenditure</b>     | <b>Budgeted<br/>Change in Fund<br/>Balance</b> |
|--------------------|--|---------------------|------------------------|--|
| General            | \$ (12,578,546)  |                     | \$ (5,500,000)         | \$ (18,078,546)                                |
| Conservation Trust | \$ (673,150)   |                     |                        | \$ (673,150)                                   |
| Capital Projects   | \$ (24,931,865)  | \$ 9,169,828        | \$ (15,681,704)        | \$ (31,443,741)                                |
| Water              | \$ (8,914,689)   |                     |                        | \$ (8,914,689)                                 |
| Wastewater         | \$ (11,294,089)  |                     |                        | \$ (11,294,089)                                |
| Stormwater         | \$ 32,996  |                     | \$ (738,000)           | \$ (705,004)                                   |
| Sanitation         | \$ (501,842)   |                     |                        | \$ (501,842)                                   |
| <b>Total</b>       | <b>\$ (58,861,185)</b>   | <b>\$ 9,169,828</b> | <b>\$ (21,919,704)</b> | <b>\$ (71,611,061)</b>                         |

**STAFF RECOMMENDATION**

Staff recommends approval of CB-1993 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.

SPONSORED BY: MAYOR LEIGHTY

COUNCIL MEMBER'S BILL

ORDINANCE NO.

No. CB-1993  
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 of the respective Funds as follows:

|                       |              | <b>2022<br/>Adopted<br/>Budget</b> | <b>2022<br/>Supplemental<br/>Appropriation</b> | <b>2022<br/>Amended<br/>Budget</b> |
|-----------------------|--------------|------------------------------------|--|------------------------------------|
| General Fund          | Revenues     | \$ 32,127,525                      | \$ -   | \$ 32,127,525                      |
|                       | Expenditures | 44,706,071                         | 5,500,000                                      | 50,206,071                         |
|                       | Net Change   | <u>\$ (12,578,546)</u>             | <u>\$ (5,500,000)</u>                          | <u>\$ (18,078,546)</u>             |
| Capital Projects Fund | Revenues     | \$ 34,040,501                      | \$ 9,169,828                                   | \$ 43,210,329                      |
|                       | Expenditures | 58,972,366                         | 15,681,704                                     | 74,654,070                         |
|                       | Net Change   | <u>\$ (24,931,865)</u>             | <u>\$ (6,511,876)</u>                          | <u>\$ (31,443,741)</u>             |
| Stormwater Fund       | Revenues     | \$ 743,875                         | \$ -   | \$ 743,875                         |
|                       | Expenditures | 710,879                            | 738,000  | 1,448,879                          |
|                       | Net Change   | <u>\$ 32,996</u>                   | <u>\$ (738,000)</u>                            | <u>\$ (705,004)</u>                |
| <b>Total</b>          | Revenues     | \$ 93,336,781                      | \$ 9,169,828                                   | \$ 102,506,609                     |
|                       | Expenditures | \$ 152,197,966                     | \$ 21,919,704                                  | \$ 174,117,670                     |
|                       | Net Change   | <u>\$ (58,861,185)</u>             | <u>\$ (12,749,876)</u>                         | <u>\$ (71,611,061)</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 November, 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