



FINANCE MEMORANDUM
#17-05

DATE: May 22, 2017

TO: Honorable Mayor Joyce Downing and City Council Members

FROM: James A. Hayes, AICP, City Manager 
Jason Loveland, Director of Finance 

SUBJECT: CB - 1886 – Supplemental Appropriation and CIP Carry over

PURPOSE:

City Council is considering a Special Ordinance to amend the 2017 Operating and Capital Improvement Budget. The amendments are associated with CIP carry over of 2016 appropriations and costs associated with Youth Commission training, a sign truck purchases, bond proceeds, and a trash truck purchase.

BACKGROUND:

Section 5-8-11 of the City's 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:

On May 8, 2017 City Council approved the first reading of CB-1886.

The capital project adjustments being carried forward from 2016 to 2017 have been attached to this memo.

The accompanying worksheets detail the unspent balance, or carry over, of each capital improvement project as of December 31, 2016. Unspent funds associated with completed projects are considered project savings and as such will be recognized through higher 2016 ending fund balances. If a project remained unfinished at the end of 2016, the worksheet provides the requested carryover of the remaining 2016 appropriation to fiscal year 2017. 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 in the 2017 budget process to those which actually remained unspent as of December 31, 2016.

The CIP carry over is categorized into the following Funding Sources:

- Conservation Trust Fund (CTF)
- Community Development Block Grant Fund (CDBG)
- Property tax dedicated for road reconstruction by the City (4.000 Mills)
- ½% Sales Tax

- Adams County Open Space Tax (ADCOO)
- Adams County Transportation Tax (ADCOT)
- General Fund dollars committed to capital improvements (General)
- Local, State, or Federal grant funds (Grant)
- Water Fund (WF)
- Wastewater Fund (WWF)
- Stormwater Fund (SWF)

Additionally, there are non-CIP related budget amendments. The net impact of the non-CIP amendments are: General Fund decrease in projected fund balance of (\$5,970.00); decrease to the Capital Projects fund balance of (\$125,000), and a decrease to the Sanitation Fund's fund balance of (\$12,190.00).

Purpose	Fund	Department	Revenue	Expense
Donations – Youth Commission Trip	General	Non-Departmental	\$6,530.00	
Youth Commission Trip	General	Legislative		\$9,815.00
Sign Truck	General	Public Works		\$2,685.00
Bond Proceeds – COPs	Capital Projects	Non-Departmental	\$21,254,736.05	
Bond Issuance Costs	Capital Projects	Non-Departmental		\$254,736.05
Justice Center Project Construction	Capital Projects	Public Works		\$21,000,000.00
Huron Street Rehabilitation	Capital Projects	Public Works		\$125,000.00
Trash Truck	Sanitation	Public Works		\$12,190.00
TOTALS			\$21,261,266.05	\$21,404,426.05

BUDGET IMPLICATIONS:

The proposed Ordinance will increase 2017 Budget appropriations by \$16,839,126.05 (net of non-CIP increase \$21,404,426.05 and CIP carry over decrease (\$4,565,300)).

PROS/CONS:

Carry over provisions allow for the completion of projects which are in progress as of the end of the year.

The process involves increasing/decreasing the 2017 capital improvement allocation originally provided for in the adopted budget.

RECOMMENDATION:

Staff recommends approval of CB-1886 to amend the 2017 Operating and Capital Improvement Budget.

STAFF REFERENCE:

If Council members have any comments or questions, you may contact Jason Loveland at jloveland@northglenn.org or at 303-450-8817.

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2016 Adopted Budget	2016 Expenditures	Unspent Balance	Carry Over Allocation 2017 Budget Process	Remaining Balance Available for Carry Over	Proposed Carryover	2017 Current Budget Appropriation	2017 Revised Budget Appropriation	Funding Source
CONSERVATION TRUST FUND									
Greenway Trail Replacement	\$ 50,000	\$ 48,194	\$ 1,806	\$ -	\$ 1,806	\$ -	\$ 50,000	\$ 50,000	CTF
Locker Room Renovations	-	15,541	(15,541)	-	(15,541)	-	-	-	CTF
Pedestrian Bridge Repair	12,688	-	12,688	-	12,688	-	35,000	35,000	CTF
Kiwanis Splash Pad	-	4,000	(4,000)	-	(4,000)	(4,000)	300,000	296,000	CTF
NW Open Space Facility Improvement	1,000,000	-	1,000,000	1,000,000	-	-	1,000,000	1,000,000	CTF
Webster Lake Fountain Replacement	-	-	-	-	-	-	15,000	15,000	CTF
Total	\$ 1,062,688	\$ 67,735	\$ 994,953	\$ 1,000,000	\$ (5,047)	\$ (4,000)	\$ 1,400,000	\$ 1,396,000	

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2016 Adopted Budget	2016 Expenditures	Unspent Balance	Carry Over Allocation 2017 Budget Process	Remaining Balance Available for Carry Over	Proposed Carryover	2017 Current Budget Appropriation	2017 Revised Budget Appropriation	Funding Source
CDBG FUND									
Larson Park Playground	\$ 13,249	\$ 13,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CDBG
Pedestrian Mobility	205,347	-	205,347	205,347	-	-	205,347	205,347	CDBG
Total	\$ 218,596	\$ 13,249	\$ 205,347	\$ 205,347	\$ -	\$ -	\$ 205,347	\$ 205,347	

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2016 Adopted Budget	2016 Expenditures	Unspent Balance	Carry Over Allocation 2017 Budget Process	Remaining Balance Available for Carry Over	Proposed Carryover	2017 Current Budget Appropriation	2017 Revised Budget Appropriation	Funding Source
CAPITAL PROJECTS FUND									
Emergency Park Repairs	\$ 25,000	\$ 9,257	\$ 15,743	\$ -	\$ 15,743	\$ -	\$ 25,000	\$ 25,000	ADCOO
Irrigation Central Control	20,000	19,768	232	-	232	-	-	-	ADCOO
Locker Room Renovations	-	4,814	(4,814)	-	(4,814)	-	-	-	GRANT
Larson Park Playground Replace	54,307	54,307	-	-	-	-	-	-	ADCOO
Larson Park Playground Replace	24,259	24,500	(241)	-	(241)	-	-	-	ADCOO
Recreation Center Theatre Seats	14,660	14,660	-	-	-	-	-	-	ADCOO
NWOS Facilities Improvement	120,000	5,555	114,445	60,000	54,445	54,445	60,000	114,445	ADCOO
NWOS Facilities Improvement - Grant	120,000	5,555	114,445	60,000	54,445	54,445	60,000	114,445	GRANT
Parks Barn Replacement	850,000	-	850,000	-	850,000	-	675,000	675,000	1/2% Sales Tax
Fox Run Open Space	40,000	6,183	33,817	-	33,817	33,817	-	33,817	GENERAL
Fox Run Open Space - Grant	94,355	17,445	76,910	-	76,910	76,910	-	76,910	GRANT
Citywide Fence Maintenance	-	-	-	-	-	-	160,000	160,000	GENERAL
Theatre & Rec Center Marquee	120,000	(32,625)	152,625	120,000	32,625	32,625	120,000	152,625	ADCOO
Tennis Court Repair & Construction	10,000	4,950	5,050	-	5,050	-	-	-	ADCOO
Parking Lot Repairs	100,000	73,387	26,614	-	26,614	-	-	-	GENERAL
Kiwanis Bath House Renovation	-	-	-	-	-	-	500,000	500,000	ADCOO
Rotary Park Dugout Replacement	-	-	-	-	-	-	30,000	30,000	ADCOO
Village Greens Park Equipment	-	-	-	-	-	-	35,000	35,000	ADCOO
Webster Lake Promenade Sculpture	-	-	-	-	-	-	35,000	35,000	GENERAL
Residential Street Program	888,289	760,886	127,403	-	127,403	127,403	450,000	577,403	ADCOT
Traffic Signal Program	100,000	7,010	92,990	-	92,990	92,990	100,000	192,990	ADCOT
Concrete Program	50,000	49,198	802	-	802	-	50,000	50,000	ADCOT
East 112th Ave Expansion	1,253,213	625,518	627,695	-	627,695	-	-	-	4.000 MILLS
Civic Center Master Plan project	241,672	164,771	76,901	26,672	50,229	50,229	26,672	76,901	1/2% Sales Tax
Community Center Drive Design	206,778	-	206,778	-	206,778	-	-	-	GENERAL
Justice Center	2,499,305	979,555	1,519,750	1,200,000	319,750	(179,555)	1,200,000	1,020,445	1/2% Sales Tax
Debt Service - Justice Center	-	-	-	-	-	(550,000)	1,500,000	950,000	1/2% Sales Tax
School Zone Safety Assessment	91,859	16,817	75,042	75,042	-	-	200,042	200,042	GENERAL
99th Ave Reconstruction	350,000	-	350,000	350,000	-	-	350,000	350,000	GENERAL
Marketplace Ped Bridge Assessment	50,000	5,069	44,931	-	44,931	-	-	-	NURA
Utility Studies	150,000	60,115	89,885	70,000	19,885	19,885	70,000	89,885	GENERAL/NURA
Ralston House Development	35,000	72,587	(37,587)	-	(37,587)	(37,587)	280,000	242,413	GENERAL
104th and Grant Intersection Analysis	35,000	15,939	19,061	-	19,061	-	-	-	NURA
112th North Metro Rail	-	-	-	-	-	-	728,000	728,000	GRANT
112th North Metro Rail - Grant	-	-	-	-	-	-	207,000	207,000	GENERAL
Total	\$ 7,543,697	\$ 2,965,221	\$ 4,578,476	\$ 1,961,714	\$ 2,616,762	\$ (224,393)	\$ 6,861,714	\$ 6,637,321	

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2016 Adopted Budget	2016 Expenditures	Unspent Balance	Carry Over Allocation 2017 Budget Process	Remaining Balance Available for Carry Over	Proposed Carryover	2017 Current Budget Appropriation	2017 Revised Budget Appropriation	Funding Source
<u>WATER AND WASTEWATER FUND</u>									
Water Line Replacement	\$ 130,000	\$ 110,309	\$ 19,691	\$ 10,000	\$ 9,691	\$ (309)	\$ 260,000	\$ 259,691	WF
Standley Lake Pipeline	155,000	153,808	1,192	5,000	(3,808)	(3,808)	155,000	151,192	WF
Install PLC for SCADA	229,314	-	229,314	-	229,314	-	-	-	WF
Water Plant Filter Media Replacement	-	-	-	-	-	-	185,000	185,000	WF
Terminal Reservoir Phase II	-	-	-	-	-	-	800,000	800,000	WF
Farmers Highline Flume Gate	-	-	-	-	-	-	180,000	180,000	WF
Flume at Lupton Bottom	-	-	-	-	-	-	15,000	15,000	WF
High Zone Storage Tank Painting	124,703	75,393	49,310	-	49,310	-	-	-	WF
North Low Zone Tank Painting	-	-	-	-	-	-	80,000	80,000	WF
Collection System Rehab	250,000	234,021	15,979	22,368	(6,389)	(6,389)	522,368	515,979	WWF
Lift Station A Assessment	390,241	15,660	374,581	-	374,581	-	-	-	WWF
WWTP Headworks & Clarifier	9,645,567	6,413,696	3,231,871	7,513,101	(4,281,230)	(4,281,230)	9,933,101	5,651,871	WWF
Forcemain Assessment	-	3,550	(3,550)	-	(3,550)	-	-	-	WWF
Berthoud Pass Ditch Maintenance	-	-	-	-	-	-	20,000	20,000	1/2% Tax
Decommission Southern Lagoon	240,000	-	240,000	-	240,000	-	-	-	WWF
Total	\$ 11,164,825	\$ 7,006,438	\$ 4,158,387	\$ 7,550,469	\$ (3,392,082)	\$ (4,291,736)	\$ 12,150,469	\$ 7,858,733	

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2016 Adopted Budget	2016 Expenditures	Unspent Balance	Carry Over Allocation 2017 Budget Process	Remaining Balance Available for Carry Over	Proposed Carryover	2017 Current Budget Appropriation	2017 Revised Budget Appropriation	Funding Source
STORMWATER FUND									
Grange Hall Creek MDP & FHAD	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	100,000	SWF
Grange Hall Creek Phase I - Larson	-	-	-	-	-	-	1,300,000	1,300,000	SWF
Storm Drainage System Improvement	100,000	45,171	54,829	100,000	(45,171)	(45,171)	100,000	54,829	SWF
Total	\$ 200,000	\$ 45,171	\$ 154,829	\$ 200,000	\$ (45,171)	\$ (45,171)	\$ 1,500,000	\$ 1,454,829	
CITY-WIDE TOTAL	\$ 20,189,806	\$ 10,097,813	\$ 10,091,993	\$ 10,917,530	\$ (825,537)	\$ (4,565,300)	\$ 22,117,530	\$ 17,552,230	

SPONSORED BY: MAYOR DOWNING

COUNCILMAN'S BILL

ORDINANCE NO.

No. CB-1886
Series of 2017

Series of 2017

A BILL FOR A SPECIAL ORDINANCE AMENDING THE 2017 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, 2017

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT THE 2017 BUDGET SHALL BE AMENDED AS FOLLOWS:

Section 1. Recognition of revenues and supplemental appropriations.

(a) General Fund. Amend the 2017 General Fund budget to increase revenue in the amount of \$6,530 as follows:

(Item 1) \$6,530 added to the 2017 budget to recognize revenues of donations made for the Youth Commission trip to the National League of Cities conference.

(b) General Fund. Amend the 2017 General Fund budget to increase appropriations in the amount of \$12,500 as follows:

(Item 1) \$9,815 added to the 2017 budget to increase the Legislative budget for Youth Commission Training and Registration

(Item 2) \$2,685 added to the 2017 budget to account for the costs associated with the Street Maintenance Sign Truck purchase.

(c) Conservation Trust Fund. Amend the 2017 Conservation Trust Fund budget to decrease appropriations in the amount of (\$4,000) as follows:

(Item 1) (\$4,000) decrease to account for the 2016 remaining balance available for the Kiwanis Splash Pad project.

(d) Capital Projects Fund. Amend the 2017 Capital Projects Fund budget to increase revenue in the amount of \$21,254,736.05 as follows:

(Item 1) \$21,254,736.05 added to the 2017 budget to recognize revenues of Bond Proceeds from the issuance of Certificates of Participation, Series 2017 for the Northglenn Justice Center.

(e) Capital Projects Fund. Amend the 2017 Capital Projects Fund budget to increase appropriations in the amount of \$21,155,343.05 as follows:

- (Item 1) \$108,890 increase to account for the 2016 remaining balance available for the Northwest Open Space Facilities Improvement project.
- (Item 2) \$110,727 increase to account for the 2016 remaining balance available for the Fox Run Open Space project.
- (Item 3) \$32,625 increase to account for the 2016 remaining balance available for the Theatre & Recreation Marquee Sign project.
- (Item 4) \$127,403 increase to account for the 2016 remaining balance available for the Residential Street Program.
- (Item 5) \$92,990 increase to account for the 2016 remaining balance available for the Traffic Signal Program.
- (Item 6) \$50,229 increase to account for the 2016 remaining balance available for the Civic Center Master Plan project.
- (Item 7) (\$729,555) decrease to account for the 2016 remaining balance available for the Northglenn Justice Center construction project and related debt service.
- (Item 8) \$19,885 increase to account for the 2016 remaining balance available for the Utility Studies project.
- (Item 9) (\$37,587) decrease to account for the 2016 remaining balance available for the Ralston House Development project.
- (Item 10) \$254,736.05 added to the 2017 budget for costs associated with the issuance of Certificates of Participation, Series 2017.
- (Item 11) \$21,000,000 added to the 2017 budget for costs associated with the construction of the Northglenn Justice Center.
- (Item 12) \$125,000 added to the 2017 budget for costs associated with the Huron Street Rehabilitation project.

(f) Water and Wastewater Fund. Amend the 2017 Water and Wastewater Fund budget to increase appropriations in the amount of (\$4,291,736) as follows:

- (Item 1) (\$309) decrease to account for the 2016 remaining balance available for the Water Line Replacement Program.
- (Item 2) (\$3,808) decrease to account for the 2016 remaining balance available for the Standley Lake Pipeline project.
- (Item 3) (\$6,389) decrease to account for the 2016 remaining balance available for the Collection System Rehabilitation Program.

(Item 4) (\$4,281,230) decrease to account for the 2016 remaining balance available for the Wastewater Treatment Plant Headworks and Clarifier project.

(g) Stormwater Fund. Amend the 2017 Water and Wastewater Fund budget to increase appropriations in the amount of (\$45,171) as follows:

(Item 1) (\$45,171) decrease to account for the 2016 remaining balance available for the Storm Drainage System Program.

(h) Sanitation Fund. Amend the 2017 Sanitation Fund budget to increase appropriations in the amount of \$12,190 as follows:

(Item 1) \$12,190 added to the 2017 budget for the costs associated with the Automated Trash Truck purchase.

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 his 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 8th day of May, 2017.


JOYCE DOWNING
Mayor

ATTEST:


JOHANNA SMALL, CMC
City Clerk

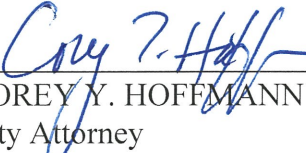
PASSED ON SECOND AND FINAL READING this _____ day of _____,
2017.

JOYCE DOWNING
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:



COREY Y. HOFFMANN
City Attorney