

**FINANCE MEMORANDUM
#4-2023**

DATE: April 10, 2023
TO: Honorable Mayor Meredith Leighty and City Council Members
THROUGH: Heather Geyer, City Manager *hmg*
FROM: Jason Loveland, Interim Deputy City Manager *JL*
SUBJECT: CB-2005 – Supplemental Appropriation and CIP Carry Over

PURPOSE

To consider CB-2005, a special ordinance on first reading to amend the 2023 Operating and Capital Improvement Budget. The amendments are associated with Capital Improvement Program (CIP) carry over of 2022 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 2022 to 2023 are detailed in Attachment 1. The attachment identifies the unspent balance, or carry over, of each CIP project as of Dec. 31, 2022. Unspent project funds are considered project savings and are recognized through increased 2022 ending fund balances. If a project remained unfinished at the end of 2022, Attachment 1 lists the requested carry over of the remaining 2022 appropriation to fiscal year 2023. 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 2023 budget process.

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

Fund	Department	Purpose	Revenue	Expenditure
General		CDHS Childcare grant award	\$ 58,694	
	City Manager	2022 purchase orders		\$ 927
	City Manager	Noel Northglenn event		\$ 10,000
	City Manager	State of the City event – drones		\$ 35,000
	City Manager	Court operating expenses		\$ 20,000
	Planning	2022 purchase orders		\$ 37,250

	Parks & Rec	Childcare grant		\$ 58,694
	Parks & Rec	Season Laborer FTE correction		\$ 84,330
	Parks & Rec	2022 purchase orders		\$ 357,165
	Police	2022 purchase orders		\$ 210,229
	Public Works	2022 purchase orders		\$ 32,273
Total			\$ 58,694	\$ 845,868

Conservation Trust	Parks & Rec	CIP carry over		\$ 530,195
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Capital Projects	Parks & Rec, Public Works	CIP carry over		\$ 17,231,758
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Water	Public Works	2022 purchase orders		\$ 392,890
	Public Works	Fence replacement		\$ 194,528
	Public Works	Tree removal		\$ 23,925
		CIP carry over		\$ 518,975
Total				\$ 1,130,318

Wastewater		CIP carry over		\$ 141,429
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Stormwater	Public Works	2022 purchase orders		\$ 4,773
		CIP carry over		\$ 982,547
Total				\$ 987,320

BUDGET/TIME IMPLICATIONS

Summary of Proposed Appropriation

Fund	Adopted Budget Change in Fund Balance	Revenue	Expenditure	Amended Budget Change in Fund Balance
General	\$ (815,342)	\$ 58,694	\$ (845,868)	\$ (1,602,516)
Conservation Trust	\$ (282,200)		\$ (530,195)	\$ (812,395)
Capital Projects	\$ (36,353,623)		\$ (17,231,758)	\$ (53,585,381)
Water	\$ (3,828,257)		\$ (1,130,318)	\$ (4,958,575)
Wastewater	\$ (2,780,777)		\$ (141,429)	\$ (2,922,206)
Stormwater	\$ (139,335)		\$ (987,320)	\$ (1,126,655)
Sanitation	\$ 72,674			\$ 72,674
Total	\$ (44,126,860)	\$ 58,694	\$ (20,866,888)	\$ (64,935,054)

If CB-2005 is approved on first reading, a public hearing and second reading of the proposed ordinance would be scheduled for April 24, 2023.

STAFF RECOMMENDATION

Staff recommends approval of CB-2005 on first reading.

STAFF REFERENCE

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

ATTACHMENT

1. CIP Carry Over

CB-2005 – Supplemental Appropriation and CIP Carry Over

CITY OF NORTHGLENN
Capital Improvement Program

ATTACHMENT 1

Fund / Project Description	2022 Adopted Budget	2022 Expenditures	Budget Remaining	Carry Over Included in 2023 Budget	Remaining Balance Available for Carry Over	Proposed Carry Over	2023 <u>Current</u> Appropriation	2023 Revised Appropriation
CONSERVATION TRUST FUND								
Greenway Trail Replacement	\$ 131,850	\$ 81,655	\$ 50,195	\$ -	\$ 50,195	\$ 50,195	\$ 75,000	\$ 125,195
Ballfield Improvements	-	-	-	-	-	-	100,000	100,000
Sensory Playground Repair	250,000	-	250,000	-	250,000	250,000	-	250,000
Jaycee Ballfield Lights	220,000	-	220,000	-	220,000	220,000	-	220,000
Playground Equipment Replacement	-	-	-	-	-	-	250,000	250,000
Bocce Ball Court	10,000	-	10,000	-	10,000	10,000	-	10,000
Kiwanis Pool Repairs	500,000	-	500,000	-	500,000	-	-	-
Pavilion/Shelter Replacement	-	-	-	-	-	-	220,000	220,000
Skatepark Maintenance	-	-	-	-	-	-	75,000	75,000
Winburn Ponds Aeration	-	-	-	-	-	-	10,000	10,000
Comprehensive Park & Trail Signage	-	-	-	-	-	-	30,000	30,000
Total	\$ 1,111,850	\$ 81,655	\$ 1,030,195	\$ -	\$ 1,030,195	\$ 530,195	\$ 760,000	\$ 1,290,195
CAPITAL PROJECTS FUND								
City-Wide Fence	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 100,000
ADCO Sensory Park Playground	475,000	-	475,000	375,000	100,000	100,000	375,000	475,000
Emergency Park Repairs	25,000	9,935	15,065	-	15,065	-	25,000	25,000
Jaycee Ballfield	179,000	-	179,000	170,000	9,000	9,000	170,000	179,000
Parks Storage Facility	715,000	-	715,000	-	715,000	-	715,000	715,000
NWOS Bridge Design	37,060	-	37,060	-	37,060	100,000	-	100,000
Tennis Court Repair	780,956	-	780,956	550,000	230,956	230,956	550,000	780,956
ADCO Wyco Tennis Court	300,000	-	300,000	-	300,000	300,000	-	300,000
Rotary Park Enhancements	27,000	-	27,000	-	27,000	27,000	-	27,000
Justice Center West Park	1,500,000	-	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Playground Equipment Replacement	-	-	-	350,000	(350,000)	(250,000)	350,000	100,000
Playground Equipment Replacement	250,000	-	250,000	-	250,000	250,000	-	250,000
E.B. Rains Renovation	750,000	-	750,000	750,000	-	-	750,000	750,000
E.B. Rains Fence	150,000	-	150,000	150,000	-	-	150,000	150,000
Kiwanis Pool Repairs	1,500,000	126,529	1,373,471	500,000	873,471	(126,529)	1,500,000	1,373,471
Croke Reservoir Improvements	120,000	16,246	103,754	120,000	(16,246)	(16,246)	120,000	103,754
Residential Street Program	5,045,379	4,070,219	975,160	-	975,160	975,160	950,000	1,925,160
Traffic Signal Program	100,032	39,245	60,787	-	60,787	60,787	300,000	360,787
Concrete Program	111,320	97,516	13,804	-	13,804	13,804	100,000	113,804
120th Ave Widening	7,933,853	49,173	7,884,680	9,522,970	(1,638,290)	(1,638,290)	9,522,970	7,884,680
120th Ave Widening	8,490,821	38,562	8,452,259	-	8,452,259	8,452,259	-	8,452,259
School Zone Safety	102,339	31,389	70,950	66,459	4,491	4,491	551,459	555,950
Civic Center Master Plan	200,000	215,804	(15,804)	-	(15,804)	-	-	-

CITY OF NORTHGLENN
Capital Improvement Program

Fund / Project Description	2022 Adopted Budget	2022 Expenditures	Budget Remaining	Carry Over Included in 2023 Budget	Remaining Balance Available for Carry Over	Proposed Carry Over	2023 <u>Current</u> Appropriation	2023 Revised Appropriation
Parking Lot Repairs	-	-	-	200,000	(200,000)	-	400,000	400,000
Traffic Calming	484,970	135,891	349,079	-	349,079	349,079	500,000	849,079
Community Center Dr Bridge	675,150	63,840	611,310	675,150	(63,840)	(63,840)	675,150	611,310
Civic Center Master Plan Ph2-City Hall	33,841,492	1,021,942	32,819,550	24,591,492	8,228,058	8,228,058	24,591,492	32,819,550
Connect Northglenn Striping	760,000	16,488	743,512	760,000	(16,488)	(16,488)	760,000	743,512
Traffic Signal Upgrade	1,200,000	1,045,389	154,611	-	154,611	-	-	-
Major Arterial Rehabilitation	-	-	-	-	-	-	650,000	650,000
104th Ave	1,071,317	946,778	124,539	-	124,539	-	-	-
RTD Path Lighting	200,000	24,845	175,155	-	175,155	125,155	50,000	175,155
Facilities Building - M&O	200,000	12,895	187,105	45,000	142,105	142,105	2,045,000	2,187,105
Bridge Rail Replacement	400,000	96,030	303,970	300,000	3,970	3,970	300,000	303,970
Entryway Signs	50,000	16,976	33,024	-	33,024	33,024	500,000	533,024
Civic Center Master Plan Ph2-Site Work	2,741,812	11,697	2,730,115	2,691,812	38,303	38,303	2,691,812	2,730,115
Citywide Street Lighting	-	-	-	-	-	-	125,000	125,000
I-25 Pedestrian Bridge Assessment	-	-	-	-	-	-	50,000	50,000
Transportation Master Plan	-	-	-	-	-	-	300,000	300,000
NWOS Bridge Crossing	-	-	-	-	-	(100,000)	100,000	-
Civic Center COP Debt	2,669,800	2,673,881	(4,081)	-	(4,081)	-	2,667,300	2,667,300
Justice Center COP Debt	1,466,769	1,466,268	501	-	501	-	1,468,519	1,468,519
Total	\$ 74,654,070	\$ 12,227,538	\$ 62,426,532	\$ 43,417,883	\$ 19,008,649	\$ 17,231,758	\$ 55,603,702	\$ 72,835,460

WATER FUND

Water Line Replacement	\$ 318,130	\$ 35,378	\$ 282,752	\$ 200,000	\$ 82,752	\$ 82,752	\$ 300,000	\$ 382,752
Standley Lake Pipeline	150,000	150,000	-	-	-	-	200,000	200,000
North Low Zone Tank Painting	316,455	334,772	(18,317)	-	(18,317)	-	-	-
Lab Information Management System	5,205	-	5,205	-	5,205	-	-	-
Waste Handling Improvements	7,000,000	2,504,929	4,495,071	2,500,000	1,995,071	1,995,071	2,500,000	4,495,071
Filter to Waste Automation	412,910	-	412,910	-	412,910	-	-	-
Bull Reservoir Pump Replacement	863,119	716,056	147,063	363,119	(216,056)	(216,056)	363,119	147,063
Automated Filter Backwash	1,100,000	-	1,100,000	1,100,000	-	-	1,100,000	1,100,000
Huron St Waterline	3,250,000	1,627,792	1,622,208	3,000,000	(1,377,792)	(1,377,792)	3,000,000	1,622,208
FHL Flume Webster Lake	85,000	-	85,000	50,000	35,000	35,000	50,000	85,000
WTP Rehabilitation	-	-	-	-	-	-	400,000	400,000
Total	\$ 13,500,819	\$ 5,368,927	\$ 8,131,892	\$ 7,213,119	\$ 918,773	\$ 518,975	\$ 7,913,119	\$ 8,432,094

WASTEWATER FUND

Odor Control Improvements	\$ -	\$ 505,085	\$ (505,085)	\$ -	\$ (505,085)	\$ (505,085)	\$ 2,500,000	\$ 1,994,915
Collection System Rehab	511,594	238,242	273,352	-	273,352	273,352	500,000	773,352

CITY OF NORTHGLENN
Capital Improvement Program

Fund / Project Description	2022 Adopted Budget	2022 Expenditures	Budget Remaining	Carry Over Included in 2023 Budget	Remaining Balance Available for Carry Over	Proposed Carry Over	2023 <u>Current</u> Appropriation	2023 Revised Appropriation
Collection System Rehab	250,000	-	250,000	250,000	-	250,000	-	250,000
Lift Station A & Forcemain Replacement	9,980,917	7,150,800	2,830,117	-	2,830,117	7,500	-	7,500
Lift Station Flow Meters	420,000	-	420,000	-	420,000	-	-	-
Clarifier Rehabilitation	500,000	12,897	487,103	500,000	(12,897)	(12,897)	500,000	487,103
Collection System Waste Receiving Station	200,000	134,793	65,207	-	65,207	65,207	-	65,207
WWTP Rating Study	100,000	36,648	63,352	-	63,352	63,352	-	63,352
WWTP Rehabilitation	-	-	-	-	-	-	250,000	250,000
Total	\$ 11,962,511	\$ 8,078,465	\$ 3,884,046	\$ 750,000	\$ 3,134,046	\$ 141,429	\$ 3,750,000	\$ 3,891,429
STORMWATER FUND								
Storm Drainage System Improvement	\$ 277,391	\$ 300	\$ 277,091	\$ -	\$ 277,091	\$ -	\$ 377,391	\$ 377,391
Huron Street Line Replacement	250,000	-	250,000	-	250,000	250,000	-	250,000
Race Street Outfall	738,000	5,453	732,547	-	732,547	732,547	-	732,547
Acoma Street Storm Sewer Repair	-	-	-	-	-	-	50,000	50,000
Melody Drive Storm Sewer Repair	-	-	-	-	-	-	-	-
Washington Street/Kiwanis Detention	-	-	-	-	-	-	-	-
GHC Conveyance Improvements @ Irma	-	-	-	-	-	-	-	-
Total	\$ 1,265,391	\$ 5,753	\$ 1,259,638	\$ -	\$ 1,259,638	\$ 982,547	\$ 427,391	\$ 1,409,938
CITY-WIDE TOTAL	\$ 102,494,641	\$ 25,762,338	\$ 76,732,303		\$ 25,351,301	\$ 19,404,904	\$ 68,454,212	\$ 87,859,116

SPONSORED BY: MAYOR LEIGHTY

COUNCIL MEMBER'S BILL

ORDINANCE NO.

No. CB-2005
Series of 2023

Series of 2023

A BILL FOR A SPECIAL ORDINANCE AMENDING THE 2023 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, 2023

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT THE 2023 BUDGET SHALL BE AMENDED AS FOLLOWS:

Section 1. Supplemental Appropriation. The 2023 Operating and Capital Improvement Budget is amended to reflect revenues and expenditures and the carry-over of Capital Improvement Projects not completed in 2022 to the respective Funds as follows:

		2023 Adopted Budget	2023 Supplemental Appropriation	2023 Amended Budget
General Fund	Revenues	\$ 34,435,832	\$ 58,694	\$ 34,494,526
	Expenditures	35,251,174	845,868	36,097,042
	Net Change	<u>\$ (815,342)</u>	<u>\$ (787,174)</u>	<u>\$ (1,602,516)</u>
Conservation Trust Fund	Revenues	\$ 477,800	\$ -	\$ 477,800
	Expenditures	760,000	530,195	1,290,195
	Net Change	<u>\$ (282,200)</u>	<u>\$ (530,195)</u>	<u>\$ (812,395)</u>
Capital Projects Fund	Revenues	\$ 19,250,079	\$ -	\$ 19,250,079
	Expenditures	55,603,702	17,231,758	72,835,460
	Net Change	<u>\$ (36,353,623)</u>	<u>\$ (17,231,758)</u>	<u>\$ (53,585,381)</u>
Water Fund	Revenues	\$ 18,702,700	\$ -	\$ 18,702,700
	Expenditures	22,530,957	1,130,318	23,661,275
	Net Change	<u>\$ (3,828,257)</u>	<u>\$ (1,130,318)</u>	<u>\$ (4,958,575)</u>
Wastewater Fund	Revenues	\$ 6,332,735	\$ -	\$ 6,332,735
	Expenditures	9,113,512	141,429	9,254,941
	Net Change	<u>\$ (2,780,777)</u>	<u>\$ (141,429)</u>	<u>\$ (2,922,206)</u>

Stormwater Fund	Revenues	\$ 476,800	\$ -	\$ 476,800
	Expenditures	616,135	987,320	1,603,455
	Net Change	<u>\$ (139,335)</u>	<u>\$ (987,320)</u>	<u>\$ (1,126,655)</u>
Sanitation Fund	Revenues	\$ 2,004,300	\$ -	\$ 2,004,300
	Expenditures	1,931,626	-	1,931,626
	Net Change	<u>\$ 72,674</u>	<u>\$ -</u>	<u>\$ 72,674</u>
Total	Revenues	\$ 81,680,246	\$ 58,694	\$ 81,738,940
	Expenditures	<u>\$ 125,807,106</u>	<u>\$ 20,866,888</u>	<u>\$ 146,673,994</u>
	Net Change	<u>\$ (44,126,860)</u>	<u>\$ (20,808,194)</u>	<u>\$ (64,935,054)</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 _____, 2023.

 MEREDITH LEIGHTY
 Mayor

ATTEST:

 JOHANNA SMALL, CMC
 City Clerk

PASSED ON SECOND AND FINAL READING this _____ day of _____,
2023.

MEREDITH LEIGHTY
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:

COREY Y. HOFFMANN
City Attorney