

**FINANCE MEMORANDUM
#11-2023**

DATE: Sept. 25, 2023
TO: Honorable Mayor Meredith Leighty and City Council Members
THROUGH: Heather Geyer, City Manager *hmg*
FROM: Jason Loveland, Interim Deputy City Manager *AL 2*
SUBJECT: CB-2013 – Supplemental Appropriation

PURPOSE

To consider CB-2013, a special ordinance on first reading to amend the 2023 Operating and Capital Improvement Budget. The amendments are associated with additional revenues and expenditures summarized in this memo.

BACKGROUND

Section 8.12 of the City Charter allows for budget amendments to be made after the adoption of the budget if there are available funds to appropriate.

UPDATE

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

Fund	Department	Purpose	Revenue	Expenditure
General	City Manager	CRU Vehicle	\$ 32,905	\$ 32,905
	Parks & Rec	State Grant – Lifeguard Training	\$ 1,968	\$ 1,968
	Parks & Rec	ADCOO Grant – Trail Signage	\$ 25,000	\$ 37,000
	Parks & Rec	ACSD12 Funding		\$ 30,000
	Parks & Rec	NAHF Youth Scholarships		\$ 30,000
	Police	Officer Bicycles/Accessories	\$ 17,143	\$ 17,143
	Police	Vehicle Replacements (2)	\$ 125,000	\$ 125,000
	Public Works	Methamphetamine Abatement		\$ 13,000
Total			\$ 202,016	\$ 287,016

Capital Projects	Parks & Rec	RTD Path Lighting		\$ 23,367
	Parks & Rec	Fox Run Park Equipment	\$ 250,001	\$ 250,001
	Parks & Rec	ADCOO Grant – E.B. Rains, Jr. Memorial Park Renovations	\$ 1,350,000	\$ 1,350,000
	Parks & Rec	Odell Barry Park		\$ 136,399
	Public Works	Recreation Center Construction		\$ 17,322
Total			\$ 1,600,001	\$ 1,777,089

Water	Public Works	Waste Solids Handling		\$ 112,000
Wastewater	Public Works	Lift Station A & Force Main		\$ 23,037

BUDGET/TIME IMPLICATIONS
Summary of Proposed Appropriation

Fund	Adopted Budget Change in Fund Balance	Revenue	Expenditure	Amended Budget Change in Fund Balance
General	\$ (1,602,516)	\$ 202,016	\$ (287,016)	\$ (1,687,516)
Conservation Trust	\$ (812,395)			\$ (812,395)
Capital Projects	\$ (53,585,381)	\$ 1,600,001	\$ (1,777,089)	\$ (53,762,469)
Water	\$ (4,958,575)		\$ (112,000)	\$ (5,070,575)
Wastewater	\$ (2,922,206)		\$ (23,037)	\$ (2,945,243)
Stormwater	\$ (1,126,655)			\$ (1,126,655)
Sanitation	\$ 72,674			\$ 72,674
Total	\$ (64,935,054)	\$ 1,802,017	\$ (2,199,142)	\$ (65,332,179)

If CB-2013 is approved on first reading, a public hearing and second reading of the proposed ordinance will be scheduled for Oct. 9, 2023.

STAFF RECOMMENDATION

Staff recommends approval of CB-2013 on first reading.

STAFF REFERENCE

If Council Members have any questions, please contact Jason Loveland, Interim Deputy City Manager, at jloveland@northglenn.org or 303.450.8817.

SPONSORED BY: MAYOR LEIGHTY

COUNCIL MEMBER'S BILL

ORDINANCE NO.

No. CB-2013
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 of the respective Funds as follows:

		2023 Adopted Budget, As Amended	2023 Supplemental Appropriation	2023 Amended Budget
General Fund	Revenues	\$ 34,494,526	\$ 202,016	\$ 34,696,542
	Expenditures	36,097,042	287,016	36,384,058
	Net Change	<u>\$ (1,602,516)</u>	<u>\$ (85,000)</u>	<u>\$ (1,687,516)</u>
Conservation Trust Fund	Revenues	\$ 477,800	\$ -	\$ 477,800
	Expenditures	1,290,195	-	1,290,195
	Net Change	<u>\$ (812,395)</u>	<u>\$ -</u>	<u>\$ (812,395)</u>
Capital Projects Fund	Revenues	\$ 19,250,079	\$ 1,600,001	\$ 20,850,080
	Expenditures	72,835,460	1,777,089	74,612,549
	Net Change	<u>\$ (53,585,381)</u>	<u>\$ (177,088)</u>	<u>\$ (53,762,469)</u>
Water Fund	Revenues	\$ 18,702,700	\$ -	\$ 18,702,700
	Expenditures	23,661,275	112,000	23,773,275
	Net Change	<u>\$ (4,958,575)</u>	<u>\$ (112,000)</u>	<u>\$ (5,070,575)</u>
Wastewater Fund	Revenues	\$ 6,332,735	\$ -	\$ 6,332,735
	Expenditures	9,254,941	23,037	9,277,978
	Net Change	<u>\$ (2,922,206)</u>	<u>\$ (23,037)</u>	<u>\$ (2,945,243)</u>

Stormwater Fund	Revenues	\$ 476,800	\$ -	\$ 476,800
	Expenditures	1,603,455	-	1,603,455
	Net Change	\$ (1,126,655)	\$ -	\$ (1,126,655)
Sanitation Fund	Revenues	\$ 2,004,300	\$ -	\$ 2,004,300
	Expenditures	1,931,626	-	1,931,626
	Net Change	\$ 72,674	\$ -	\$ 72,674
Total	Revenues	\$ 81,738,940	\$ 1,802,017	\$ 83,540,957
	Expenditures	\$ 146,673,994	\$ 2,199,142	\$ 148,873,136
	Net Change	\$ (64,935,054)	\$ (397,125)	\$ (65,332,179)

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