

**FINANCE MEMORANDUM  
#2-2024**

**DATE:** April 8, 2024  
**TO:** Honorable Mayor Meredith Leighty and City Council Members  
**THROUGH:** Heather Geyer, City Manager *Hmg*  
**FROM:** Jason Loveland, Deputy City Manager *JL 2*  
**SUBJECT:** CB-2021 – Supplemental Appropriation and CIP Carry Over

**PURPOSE**

To consider CB-2021, a special ordinance on first reading to amend the 2024 Operating and Capital Improvement Budget. The amendments are associated with Capital Improvement Program (CIP) carry over of 2023 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 2023 to 2024 are detailed in Attachment 1. The attachment identifies the unspent balance, or carry over, of each CIP project as of Dec. 31, 2023. Unspent project funds are considered project savings and are recognized through increased 2023 ending fund balances. If a project remained unfinished at the end of 2023, Attachment 1 lists the requested carry over of the remaining 2023 appropriation to fiscal year 2024.

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

Fund	Department	Purpose	Revenue	Expenditure
General		Sales tax	\$ 512,000	
		Historic preservation grant	\$ 25,000	
		Historic preservation donation	\$ 7,800	
		Fleet-zero grant	\$ 50,000	
	Non-Dept	Transfer Metro Football District funds to Capital Projects Fund		\$ 334,396
	Non-Dept	Development incentives		\$ 287,000
	Parks & Rec	2023 purchase orders		\$ 21,336
	Planning	Historic preservation project		\$ 32,800

CB-2021 – Supplemental Appropriation and CIP Carry Over

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	Planning	Fleet-zero grant		\$ 50,000
	Planning	2023 purchase orders		\$ 55,647
	Police	2023 purchase orders		\$ 171,032
<b>Total</b>			<b>\$ 594,800</b>	<b>\$ 952,211</b>

Conservation Trust	Parks & Rec	CIP carry over		<b>\$ 525,759</b>
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Capital Projects		Transfer Metro Football District funds from General Fund	\$ 334,396	
	Parks & Rec	Odell Barry Park		\$ 134,396
	Public Works	Emergency traffic signal repair		\$ 100,000
	Parks & Rec Public Works	CIP carry over		\$ 31,263,394
<b>Total</b>			<b>\$ 334,396</b>	<b>\$ 31,497,790</b>

Water	Public Works	2023 purchase orders		\$ 3,950,849
	Public Works	Todd Creek Village IGA		\$ 6,000,000
	Public Works	Terminal Reservoir riprap		\$ 205,545
	Public Works	Meter replacement project		\$ 50,000
		CIP carry over		\$ 1,577,947
<b>Total</b>				<b>\$ 11,784,341</b>

Wastewater	Public Works	2023 purchase orders		\$ 32,364
	Public Works	CIP carry over		\$ 660,027
<b>Total</b>				<b>\$ 692,391</b>

Stormwater	Public Works	2023 purchase orders		\$ 4,773
	Public Works	CIP carry over		\$ 1,132,932
<b>Total</b>				<b>\$ 1,137,705</b>

Sanitation	Public Works	Vehicle purchases		<b>\$ 81,570</b>
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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	\$ (261,349)	\$ 594,800	\$ (952,211)	\$ (618,760)
Conservation Trust	\$ (478,000)		\$ (525,759)	\$ (1,003,759)
Capital Projects	\$ 1,068,700	\$ 334,396	\$ (31,497,790)	\$ (30,094,694)

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Water	\$ 3,824,518		\$ (11,784,341)	\$ (7,959,823)
Wastewater	\$ (962,008)		\$ (692,391)	\$ (1,654,399)
Stormwater	\$ 42,653		\$ (1,137,705)	\$ (1,095,052)
Sanitation	\$ (515,261)		\$ (81,570)	\$ (596,831)
<b>Total</b>	<b>\$ 2,719,253</b>	<b>\$ 929,196</b>	<b>\$ (46,671,767)</b>	<b>\$ (43,023,318)</b>

If CB-2021 is approved on first reading, a public hearing and second reading of the proposed ordinance will be scheduled for April 22, 2024.

**STAFF RECOMMENDATION**

Staff recommends approval of CB-2021 on first reading.

**STAFF REFERENCE**

If Council Members have any questions, please contact Jason Loveland, Deputy City Manager, at [jloveland@northglenn.org](mailto:jloveland@northglenn.org) or 303.450.8817.

**ATTACHMENT**

1. CIP Carry Over

CB-2021 – Supplemental Appropriation and CIP Carry Over

CITY OF NORTHGLENN  
Capital Improvement Program

**ATTACHMENT 1**

Project Description	2023 Adopted Budget	2023 Expenditures	Budget Remaining	Proposed Carryover	2024 <u>CURRENT</u> Appropriation	2024 REVISED Appropriation
<b>CONSERVATION TRUST FUND</b>						
Greenway Trail Replacement	\$ 125,195	\$ 61,466	\$ 63,729	\$ 63,729	\$ 75,000	\$ 138,729
Ballfield Improvements	100,000	9,773	90,227	90,227	-	90,227
Sensory Playground Repair	250,000	250,000	-	-	-	-
Jaycee Ballfield Lights	220,000	214,929	5,071	-	-	-
NWOS Bridge	-	-	-	-	300,000	300,000
Playground Equipment Replacement	250,000	-	250,000	250,000	300,000	550,000
Bocce Ball Court	10,000	-	10,000	10,000	-	10,000
Pavilion/Shelter Replacement	220,000	42,110	177,890	82,767	-	82,767
Skatepark Maintenance	75,000	62,323	12,677	-	-	-
Winburn Ponds Aeration	10,000	-	10,000	-	-	-
Comprehensive Park & Trail Signage	30,000	-	30,000	30,000	-	30,000
Tunnel & Skatepark Safety Improvements	-	964	(964)	(964)	350,000	349,036
<b>Total</b>	<b>\$ 1,290,195</b>	<b>\$ 641,565</b>	<b>\$ 648,630</b>	<b>\$ 525,759</b>	<b>\$ 1,025,000</b>	<b>\$ 1,550,759</b>
<b>CAPITAL PROJECTS FUND</b>						
City-Wide Fence	\$ 170,000	\$ 155,784	\$ 14,216	\$ 14,216	\$ -	\$ 14,216
ADCO Sensory Park Playground	475,000	449,961	25,039	-	-	-
Emergency Park Repairs	25,000	1,390	23,610	-	25,000	25,000
Jaycee Ballfield	179,000	178,565	435	-	-	-
Parks Storage Facility	715,000	3,658	711,342	711,342	-	711,342
NWOS Bridge Design	100,000	7,495	92,505	92,505	-	92,505
Tennis Court Repair	780,956	659,479	121,477	121,477	-	121,477
ADCO Wyco Tennis Court	300,000	295,300	4,700	4,700	-	4,700
Rotary Park Enhancements	27,000	33,729	(6,729)	-	-	-
Justice Center West Park	1,636,399	3,488	1,632,911	1,632,911	-	1,632,911
Playground Equipment Replacement	350,001	-	350,001	350,001	-	350,001
Playground Equipment Replacement	250,000	-	250,000	250,000	-	250,000
E.B. Rains Renovation	2,100,000	26,405	2,073,595	2,073,595	500,000	2,573,595
E.B. Rains Fence	80,000	51,461	28,539	28,539	-	28,539
Kiwanis Pool Repairs	2,710,454	999,869	1,710,585	1,710,585	-	1,710,585
Croke Reservoir Improvements	103,754	103,754	-	-	-	-
Aqautic Adventure Course	-	194,900	(194,900)	(194,900)	500,000	305,100
Traffic Signal Wraps	-	-	-	-	50,000	50,000
Residential Street Program	1,925,160	1,316,611	608,549	608,549	950,000	1,558,549
Traffic Signal Program	360,787	-	360,787	360,787	400,000	760,787
Concrete Program	113,804	74,442	39,362	39,362	100,000	139,362
120th Ave Widening	7,884,680	7,135,695	748,985	748,985	-	748,985
120th Ave Widening	8,452,259	8,452,259	-	-	-	-
School Zone Safety	555,950	4,491	551,459	551,459	50,000	601,459
Civic Center Master Plan	17,322	17,321	1	-	-	-
Parking Lot Repairs	400,000	-	400,000	-	200,000	200,000
Traffic Calming	849,079	378,124	470,955	-	250,000	250,000
Community Center Dr Bridge	611,310	77,897	533,413	533,413	-	533,413
Civic Center Master Plan Ph2-City Hall	32,819,550	14,283,381	18,536,169	18,536,169	-	18,536,169
Connect Northglenn Striping	743,512	401,079	342,433	342,433	-	342,433
Major Arterial Rehabilitation	650,000	492,688	157,312	-	-	-
RTD Path Lighting	198,522	23,765	174,757	174,757	-	174,757
Facilities Building - M&O	850,122	85,596	764,526	764,526	-	764,526
Bridge Rail Replacement	303,970	-	303,970	303,970	-	303,970
Entryway Signs	533,024	-	533,024	533,024	-	533,024
Civic Center Master Plan Ph2-Site Work	2,730,115	667,986	2,062,129	562,129	1,500,000	2,062,129
Citywide Street Lighting	125,000	66,140	58,860	58,860	-	58,860
I-25 Pedestrian Bridge Assessment	50,000	-	50,000	50,000	-	50,000

CITY OF NORTHGLENN  
Capital Improvement Program

Project Description	2023	2023	Budget	Proposed	2024	2024
	Adopted	Expenditures	Remaining		CURRENT	REVISED
	Budget			Carryover	Appropriation	Appropriation
Transportation Plan	300,000	-	300,000	300,000	-	300,000
Civic Center COP Debt	2,667,300	2,669,300	(2,000)	-	2,673,300	2,673,300
Justice Center COP Debt	1,468,519	1,468,518	1	-	1,470,019	1,470,019
<b>Total</b>	<b>\$ 74,612,549</b>	<b>\$ 40,780,531</b>	<b>\$ 33,832,018</b>	<b>\$ 31,263,394</b>	<b>\$ 8,668,319</b>	<b>\$ 39,931,713</b>

**WATER FUND**

Water Line Replacement	\$ 382,752	\$ 41,360	\$ 341,392	\$ 341,392	\$ 350,000	\$ 691,392
Standley Lake Pipeline	200,000	200,000	-	-	200,000	200,000
Waste Handling Improvements	4,607,071	4,500,313	106,758	106,758	-	106,758
Bull Reservoir Pump Replacement	147,063	94,934	52,129	-	-	-
Automated Filter Backwash	1,100,000	52,253	1,047,747	1,047,747	-	1,047,747
Huron St Waterline	1,622,208	1,131,553	490,655	-	-	-
FHL Flume Webster Lake	85,000	2,950	82,050	82,050	-	82,050
WTF Rehabilitation	400,000	-	400,000	-	400,000	400,000
Section 36 - Waterlines	-	-	-	-	200,000	200,000
<b>Total</b>	<b>\$ 8,544,094</b>	<b>\$ 6,023,363</b>	<b>\$ 2,520,731</b>	<b>\$ 1,577,947</b>	<b>\$ 1,150,000</b>	<b>\$ 2,727,947</b>

**WASTEWATER FUND**

Odor Control Improvements	\$ 1,994,915	\$ 2,108,240	\$ (113,325)	\$ (113,325)	\$ 800,000	\$ 686,675
Collection System Rehab	773,352	-	773,352	773,352	250,000	1,023,352
Collection System Rehab	250,000	-	250,000	-	-	-
Lift Station A & Forcemain Replacement	30,537	47,876	(17,339)	-	-	-
Clarifier Rehabilitation	487,103	460,526	26,577	-	-	-
Collection System Waste Receiving Station	65,207	16,965	48,242	-	-	-
WWTP Rating Study	63,352	69,804	(6,452)	-	-	-
WWTP Rehabilitation	250,000	30,790	219,210	-	250,000	250,000
Lift Station B Replacement	-	-	-	-	-	-
Primary Clarifiers & Digesters	-	-	-	-	-	-
Revenue Bond Payments	1,340,900	1,138,176	202,724	-	1,493,400	1,493,400
<b>Total</b>	<b>\$ 5,255,366</b>	<b>\$ 3,872,377</b>	<b>\$ 1,382,989</b>	<b>\$ 660,027</b>	<b>\$ 2,793,400</b>	<b>\$ 3,453,427</b>

**STORMWATER FUND**

Storm Drainage System Improvement	\$ 1,091,062	\$ 8,130	\$ 1,082,932	\$ 1,082,932	\$ 100,000	\$ 1,182,932
Huron Street Line Replacement	250,000	87,850	162,150	-	-	-
Melody Storm Sewer Repair	50,000	-	50,000	50,000	215,000	265,000
Race Street Outfall	18,876	19,261	(385)	-	-	-
Washington Street/Kiwanis Detention	-	-	-	-	-	-
GHC Conveyance Improvements @ Irma	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,409,938</b>	<b>\$ 115,241</b>	<b>\$ 1,294,697</b>	<b>\$ 1,132,932</b>	<b>\$ 315,000</b>	<b>\$ 1,447,932</b>

**CITY-WIDE TOTAL**

<b>\$ 91,112,142</b>	<b>\$ 51,433,077</b>	<b>\$ 39,679,065</b>	<b>\$ 35,160,059</b>	<b>\$ 13,951,719</b>	<b>\$ 49,111,778</b>
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SPONSORED BY: MAYOR LEIGHTY

COUNCIL MEMBER'S BILL

ORDINANCE NO.

No. CB-2021  
Series of 2024

\_\_\_\_\_  
Series of 2024

A BILL FOR A SPECIAL ORDINANCE AMENDING THE 2024 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, 2024

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT THE 2024 BUDGET SHALL BE AMENDED AS FOLLOWS:

Section 1. Supplemental Appropriation. The 2024 Operating and Capital Improvement Budget is amended to reflect revenues and expenditures and the carry-over of Capital Improvement Projects not completed in 2023 to the respective Funds as follows:

		<b>2024 Adopted Budget</b>	<b>2024 Supplemental Appropriation</b>	<b>2024 Amended Budget</b>
General Fund	Revenues	\$ 37,728,937	\$ 594,800	\$ 38,323,737
	Expenditures	37,990,286	952,211	38,942,497
	Net Change	<u>\$ (261,349)</u>	<u>\$ (357,411)</u>	<u>\$ (618,760)</u>
Conservation Trust Fund	Revenues	\$ 547,000	\$ -	\$ 547,000
	Expenditures	1,025,000	525,759	1,550,759
	Net Change	<u>\$ (478,000)</u>	<u>\$ (525,759)</u>	<u>\$ (1,003,759)</u>
Capital Projects Fund	Revenues	\$ 9,737,019	\$ 334,396	\$ 10,071,415
	Expenditures	8,668,319	31,497,790	40,166,109
	Net Change	<u>\$ 1,068,700</u>	<u>\$ (31,163,394)</u>	<u>\$ (30,094,694)</u>
Water Fund	Revenues	\$ 14,672,550	\$ -	\$ 14,672,550
	Expenditures	10,848,032	11,784,341	22,632,373
	Net Change	<u>\$ 3,824,518</u>	<u>\$ (11,784,341)</u>	<u>\$ (7,959,823)</u>
Wastewater Fund	Revenues	\$ 6,344,038	\$ -	\$ 6,344,038
	Expenditures	7,306,046	692,391	7,998,437
	Net Change	<u>\$ (962,008)</u>	<u>\$ (692,391)</u>	<u>\$ (1,654,399)</u>

Stormwater Fund	Revenues	\$ 559,094	\$ -	\$ 559,094
	Expenditures	516,441	1,137,705	1,654,146
	Net Change	<u>\$ 42,653</u>	<u>\$ (1,137,705)</u>	<u>\$ (1,095,052)</u>
Sanitation Fund	Revenues	\$ 2,033,880	\$ -	\$ 2,033,880
	Expenditures	2,549,141	81,570	2,630,711
	Net Change	<u>\$ (515,261)</u>	<u>\$ (81,570)</u>	<u>\$ (596,831)</u>
<b>Total</b>	Revenues	\$ 71,622,518	\$ 929,196	\$ 72,551,714
	Expenditures	<u>\$ 68,903,265</u>	<u>\$ 46,671,767</u>	<u>\$ 115,575,032</u>
	Net Change	<u>\$ 2,719,253</u>	<u>\$ (45,742,571)</u>	<u>\$ (43,023,318)</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 \_\_\_\_\_, 2024.

\_\_\_\_\_  
SHANNON LUKEMAN-HIROMASA  
Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
JOHANNA SMALL, MMC  
City Clerk

PASSED ON SECOND AND FINAL READING this \_\_\_\_\_ day of \_\_\_\_\_,  
2024.

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

ATTEST:

\_\_\_\_\_  
JOHANNA SMALL, MMC  
City Clerk

APPROVED AS TO FORM:

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