

**FINANCE MEMORANDUM
#3-2024**

DATE: April 22, 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 second 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

April 22, 2024

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

| | | | | |
|--------------------|-------------|----------------|--|-------------------|
| Conservation Trust | Parks & Rec | CIP carry over | | \$ 525,759 |
|--------------------|-------------|----------------|--|-------------------|

| | | | | |
|------------------|-----------------------------|--|-------------------|----------------------|
| 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 |
| Total | | | \$ 334,396 | \$ 31,497,790 |

| | | | | |
|--------------|--------------|---------------------------|--|----------------------|
| 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 |
| Total | | | | \$ 11,784,341 |

| | | | | |
|--------------|--------------|----------------------|--|-------------------|
| Wastewater | Public Works | 2023 purchase orders | | \$ 32,364 |
| | Public Works | CIP carry over | | \$ 660,027 |
| Total | | | | \$ 692,391 |

| | | | | |
|--------------|--------------|----------------------|--|---------------------|
| Stormwater | Public Works | 2023 purchase orders | | \$ 4,773 |
| | Public Works | CIP carry over | | \$ 1,132,932 |
| Total | | | | \$ 1,137,705 |

| | | | | |
|------------|--------------|-------------------|--|------------------|
| Sanitation | Public Works | Vehicle purchases | | \$ 81,570 |
|------------|--------------|-------------------|--|------------------|

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) |

CB-2021 – Supplemental Appropriation and CIP Carry Over

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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) |
| Total | \$ 2,719,253 | \$ 929,196 | \$ (46,671,767) | \$ (43,023,318) |

STAFF RECOMMENDATION

Staff recommends approval of CB-2021 on second reading.

STAFF REFERENCE

If Council Members have any questions, please contact Jason Loveland, Deputy City Manager, at 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 |
|--|---------------------------|----------------------|---------------------|-----------------------|---|----------------------------------|
| CONSERVATION TRUST FUND | | | | | | |
| 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 |
| Total | \$ 1,290,195 | \$ 641,565 | \$ 648,630 | \$ 525,759 | \$ 1,025,000 | \$ 1,550,759 |
| CAPITAL PROJECTS FUND | | | | | | |
| 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 | | Carryover | <u>CURRENT</u> |
| | Budget | | | | 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 |
| Total | \$ 74,612,549 | \$ 40,780,531 | \$ 33,832,018 | \$ 31,263,394 | \$ 8,668,319 | \$ 39,931,713 |

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 |
| Total | \$ 8,544,094 | \$ 6,023,363 | \$ 2,520,731 | \$ 1,577,947 | \$ 1,150,000 | \$ 2,727,947 |

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 |
| Total | \$ 5,255,366 | \$ 3,872,377 | \$ 1,382,989 | \$ 660,027 | \$ 2,793,400 | \$ 3,453,427 |

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 | - | - | - | - | - | - |
| Total | \$ 1,409,938 | \$ 115,241 | \$ 1,294,697 | \$ 1,132,932 | \$ 315,000 | \$ 1,447,932 |

CITY-WIDE TOTAL

| | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 91,112,142 | \$ 51,433,077 | \$ 39,679,065 | \$ 35,160,059 | \$ 13,951,719 | \$ 49,111,778 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

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:

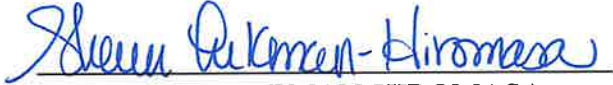
| | | 2024 Adopted Budget | 2024 Supplemental Appropriation | 2024 Amended Budget |
|-------------------------|--------------|------------------------------------|--|------------------------------------|
| General Fund | Revenues | \$ 37,728,937 | \$ 594,800 | \$ 38,323,737 |
| | Expenditures | 37,990,286 | 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 | \$ 42,653 | \$ (1,137,705) | \$ (1,095,052) |
| Sanitation Fund | Revenues | \$ 2,033,880 | \$ - | \$ 2,033,880 |
| | Expenditures | 2,549,141 | 81,570 | 2,630,711 |
| | Net Change | \$ (515,261) | \$ (81,570) | \$ (596,831) |
| Total | Revenues | \$ 71,622,518 | \$ 929,196 | \$ 72,551,714 |
| | Expenditures | \$ 68,903,265 | \$ 46,671,767 | \$ 115,575,032 |
| | Net Change | \$ 2,719,253 | \$ (45,742,571) | \$ (43,023,318) |

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 8th day of April, 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. HOFEMANN
City Attorney