



FINANCE MEMORANDUM
#15-02

DATE: March 23, 2015

TO: Honorable Mayor Joyce Downing and City Council Members

FROM: John R. Pick, City Manager 
Jason Loveland, Director of Finance 

SUBJECT: CB-1850 – Appropriation Amendment (Capital Improvement Program (CIP) Carry Over; East 112th Ave. Expansion; Locker Room Renovation; Civic Center Master Plan; Water Rights Purchase)

BACKGROUND:

Section 5-8-11 of the City 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.”

The capital project adjustments being carried forward from 2014 to 2015 have been attached to this memo.

Additionally, there are two projects that need additional funds added to their budgets and two projects/purchases that need their initial budgets appropriated.

To complete the East 112th Ave. Expansion project and the Locker Room Renovation project additional budget is being requested in the amounts of \$856,647 and \$29,630, respectively. Bids for the road project came in higher than projected and the locker room project has run into delays that have driven the budgeted cost higher. Project details were provided and discussed at the City Council meeting on March 9, 2015.

The Civic Center Master Plan project is currently going through the RFQ process. A budget has not been established for the project. The attached budget amendment will allocate \$350,000 for the project that will be funded by the ½% Sales/Use Tax in the Capital Projects Fund.

The City has also entered into a purchase agreement to acquire 3.47 water shares of Farmers Reservoir and Irrigation Company (FRICO) for a purchase price of \$589,900. The purchase of water shares was not appropriated in the budget for 2015. Staff recommends appropriating \$589,900 to the 2015 budget for the purchase of the FRICO water shares.

UPDATE:

The accompanying worksheets detail the unspent balance, or carry over, of each capital improvement project as of December 31, 2014. Unspent funds associated with completed projects are considered project savings and as such will be recognized through higher 2014 ending fund balances. If a project remained unfinished at the end of 2014, the worksheet provides the requested carryover of the remaining 2014 appropriation to fiscal year 2015. 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 2015 budget process to those which actually remained unspent as of December 31, 2014.

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)

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 the 2015 capital improvement allocation originally provided for in the adopted 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	2014 Adopted Budget	2014 Expenditures	Unspent Balance	Carry Over Allocation 2015 Budget Process	Remaining Balance Available for Carry Over	Proposed Carry Over	2015 Current Budget Appropriation	2015 Revised Budget Appropriation	Funding Source
CONSERVATION TRUST FUND									
Greenway Trail Replacement	\$ 50,000	\$ 49,913	\$ 88	\$ -	\$ 88	\$ -	\$ 50,000	\$ 50,000	CTF
Sensory Playground Repair	40,000	40,000	-	-	-	-	-	-	CTF
CIP-Jaycee Park Improvements	-	1,942	(1,942)	-	-	-	-	-	CTF
Locker Room Renovations	313,033	78,276	234,757	263,033	(28,276)	(28,276)	263,033	234,757	CTF
Parks Barn Replacement	50,000	-	50,000	-	50,000	-	-	-	CTF
Recreation Center Pool Rehabilitation	-	-	-	-	-	-	250,000	250,000	CTF
Pedestrian Bridge Repair	-	-	-	-	-	-	25,000	25,000	CTF
Boiler Replacement	-	-	-	-	-	-	150,000	150,000	CTF
Total	\$ 453,033	\$ 170,131	\$ 282,902	\$ 263,033	\$ 21,812	\$ (28,276)	\$ 738,033	\$ 709,757	

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2014 Adopted Budget	2014 Expenditures	Unspent Balance	Carry Over Allocation 2015 Budget Process	Remaining Balance Available for Carry Over	Proposed Carry Over	2015 Current Budget Appropriation	2015 Revised Budget Appropriation	Funding Source
CAPITAL PROJECTS FUND									
Theatre Lighting Improvements	\$ 25,000	\$ 24,994	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	ADCOO
Emergency Park Repairs	25,000	11,030	13,970	-	13,970	-	25,000	25,000	ADCOO
Jaycee Park Improvements	6,000	9,889	(3,889)	-	(3,889)	-	-	-	GRANT
Irrigation Central Control	10,000	9,988	12	-	12	-	10,000	10,000	ADCOO
Webster Lake Trail Stabilization	60,700	48,808	11,892	50,700	(38,808)	(38,808)	50,700	11,892	GENERAL
Locker Room Renovations	313,043	29,503	283,540	308,243	(24,703)	(24,703)	308,243	283,540	GRANT
Fox Run Playground Replacement	169,990	145,423	24,567	-	24,567	-	-	-	ADCOO
Larson Park Playground Replacement	80,000	-	80,000	80,000	-	-	80,000	80,000	ADCOO
Recreation Center Theatre Seats	45,000	-	45,000	45,000	-	-	136,950	136,950	ADCOO
NWOS Facilities Improvements	-	-	-	-	-	-	120,000	120,000	ADCOO
Theatre and Rec Center Marquee	-	-	-	-	-	-	120,000	120,000	ADCOO
Rec Restroom Renovation	165,000	21,288	143,713	155,000	(11,288)	(11,288)	155,000	143,712	ADCOO
Rec Classroom Cabinets Replacement	25,000	21,195	3,805	-	3,805	-	-	-	ADCOO
Croke Reservoir Residential Fence	60,000	41,490	18,510	-	18,510	-	-	-	GENERAL
Parks Barn Replacement	-	-	-	-	-	-	850,000	850,000	1/2% SALES TAX
Fox Run Open Space	-	-	-	-	-	-	40,000	40,000	GENERAL
Recreation Center Pool Rehabilitation	-	-	-	-	-	-	150,000	150,000	GRANT
Residential Street Program	734,650	641,983	92,667	-	92,667	92,667	450,000	542,667	ADCOT
Traffic Signal Program	113,979	38,100	75,879	-	75,879	-	100,000	100,000	ADCOT
Concrete Program	50,550	48,379	2,171	-	2,171	-	50,000	50,000	ADCOT
East 112th Ave Expansion	4,915,677	204,407	4,711,270	4,401,690	309,580	309,580	4,401,690	4,711,270	4.000 MILLS
Washington & Muriel Signal	158,111	-	158,111	-	-	-	-	-	ADCOT
Economic Development Improvements	18,081	-	18,081	-	18,081	-	-	-	GENERAL
TIGER HOV Lane	183,666	183,000	666	-	666	666	183,334	184,000	GENERAL
Garland Reconstruction	340,000	-	340,000	340,000	-	-	340,000	340,000	GENERAL
North Mor School	20,000	-	20,000	20,000	-	-	40,000	40,000	GENERAL
120th Widening Design	150,000	26,999	123,001	40,000	83,001	83,001	400,000	483,001	1/2% SALES TAX
Community Center Drive Design	-	-	-	-	-	-	250,000	250,000	GENERAL
School Zone Safety Assessment	-	-	-	-	-	-	100,000	100,000	GENERAL
Total	\$ 7,669,447	\$ 1,506,474	\$ 6,162,973	\$ 5,440,633	\$ 564,223	\$ 411,115	\$ 8,360,917	\$ 8,772,032	

CITY OF NORTHGLENN
Capital Improvement Program

Project Description	2014 Adopted Budget	2014 Expenditures	Unspent Balance	Carry Over Allocation 2015 Budget Process	Remaining Balance Available for Carry Over	Proposed Carry Over	2015 Current Budget Appropriation	2015 Revised Budget Appropriation	Funding Source
WATER AND WASTEWATER FUND									
Water Line Replacement	\$ 50,000	\$ 19,743	\$ 30,257	\$ -	\$ 30,257	\$ -	\$ 50,000	\$ 50,000	WF
Standley Lake Pipeline	178,379	109,117	69,262	-	69,262	-	202,700	202,700	WF
Chemical Building Improvements	164,508	151,876	12,632	-	12,632	-	-	-	WF
Install PLC for SCADA	229,314	-	229,314	229,314	-	-	229,314	229,314	WF
Standley Lake Bypass	35,000	30,537	4,463	35,000	(30,537)	(35,000)	35,000	-	WF
CIP-Terminal Reservoir Repair	-	228,049	(228,049)	-	(228,049)	-	-	-	WF
High Zone Storage Tank Painting	280,000	14,440	265,560	140,000	125,560	125,560	140,000	265,560	WF
Collection System Rehab	250,000	248,076	1,924	-	1,924	-	250,000	250,000	WWF
Bunker Hill Lift Station	300,000	-	300,000	300,000	-	-	300,000	300,000	WWF
Lift Station A Assessment	390,241	-	390,241	-	390,241	-	-	-	WWF
Lift Station B Assessment	250,000	-	250,000	-	250,000	-	-	-	WWF
WWTP BNR Improvements	589,289	-	589,289	-	589,289	-	-	-	WWF
WWTP Headworks & Clarifier	1,180,000	52,044	1,127,956	830,000	297,956	297,956	6,960,000	7,257,956	WWF
Forcemain Assessment	250,000	-	250,000	250,000	-	-	250,000	250,000	WWF
Decommission Southern Lagoon	-	-	-	-	-	-	240,000	240,000	WWF
Total	\$ 4,146,731	\$ 853,883	\$ 3,292,848	\$ 1,784,314	\$ 1,508,534	\$ 388,516	\$ 8,657,014	\$ 9,045,530	

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Capital Improvement Program

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STORMWATER FUND									
Grange Hall Creek MDP & FHAD	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	SWF
Storm Drainage Improvements	-	-	-	-	-	-	100,000	100,000	SWF
Total	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 200,000	\$ 100,000	
CITY-WIDE TOTAL	\$ 12,369,211	\$ 2,530,487	\$ 9,838,724	\$ 7,587,980	\$ 2,094,569	\$ 771,355	\$ 17,955,964	\$ 18,627,319	

SPONSORED BY: MAYOR DOWNING

COUNCILMAN'S BILL

ORDINANCE NO.

No. CB-1850
Series of 2015

Series of 2015

A BILL FOR A SPECIAL ORDINANCE AMENDING THE 2015 BUDGET RECOGNIZING REVENUES AND APPROPRIATING EXPENDITURES BY APPROPRIATION AMENDMENT, 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, 2015

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT THE 2015 BUDGET SHALL BE AMENDED AS FOLLOWS:

Section 1. Appropriation amendments and reduction appropriations.

(a) Conservation Trust Fund. Amend the 2015 Conservation Trust Fund budget to decrease appropriations in the amount of \$28,276 as follows:

(Item 1) \$28,276 decrease to account for the 2014 remaining balance available for the Locker Room Renovations project.

(b) Capital Projects Fund. Amend the 2015 Capital Projects Fund budget to increase appropriations in the amount of \$1,647,392 as follows:

(Item 1) \$38,808 decrease to adjust for the 2014 remaining balance available for the Webster Lake Stabilization project.

(Item 2) \$24,703 decrease to account for the 2014 remaining balance available for the Locker Room Renovations project.

(Item 3) \$11,288 decrease to account for the 2014 remaining balance available for the Recreation Center Restroom Renovation project.

(Item 4) \$92,667 increase to account for the 2014 remaining balance available for the Residential Street Program.

(Item 5) \$309,580 increase to account for the 2014 remaining balance available for the East 112th Ave. Expansion project.

(Item 6) \$666 increase to account for the 2014 remaining balance available for the TIGER HOV Lane contribution.

(Item 7) \$83,001 increase to account for the 2014 remaining balance available for the 120th Widening Design project.

(Item 8) \$856,647 added to the East 112th Ave. Expansion project to account for the increase in project costs.

(Item 9) \$350,000 added for the Civic Center Master Plan project.

(Item 10) \$29,630 added to the Locker Room Renovation project.

(c) Water and Wastewater Fund. Amend the 2015 Water and Wastewater Fund budget to increase appropriations in the amount of \$978,416 as follows:

(Item 1) \$35,000 decrease to account for the 2014 remaining balance available for the Standley Lake Pipeline project.

(Item 2) \$125,560 increase to account for the 2014 remaining balance available for the High Zone Storage Tank Painting project.

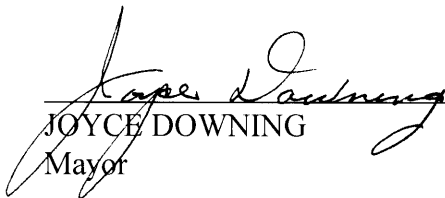
(Item 3) \$297,956 increase to account for the 2014 remaining balance available for the Wastewater Treatment Plant Headworks and Clarifier project.

(Item 4) \$589,900 to account for the expenditure to purchase 3.47 shares of Farmers Reservoir and Irrigation Company water rights.

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 23rd day of March, 2015.


JOYCE DOWNING
Mayor

ATTEST:


JOHANNA SMALL, CMC
City Clerk


PASSED ON SECOND AND FINAL READING this _____ day of _____,
2015.

JOYCE DOWNING
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:



COREY Y. HOFFMANN
City Attorney