

**FINANCE MEMORANDUM
#19-2025**

DATE: Dec. 1, 2025
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-2034 – 2025 Supplemental Appropriation

PURPOSE

To consider CB-2034, a special ordinance on second reading to amend the 2025 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	Non-Dept	ARPA Revenue	\$ (651,349)	
	Court	VALE Grants		\$ 40,000
	Planning	Duplicate Appropriation		\$ (180,910)
	Police	Ti Simulation Training		\$ 136,400
	Police	Axon RMS		\$ 119,697
	Police	Fingerprint Machines (2)		\$ 41,966
	Police	Vehicle Replacement		\$ 52,815
Total			\$ (651,349)	\$ 209,968

Capital Projects	Non-Dept	ARPA Revenue	\$ 37	
	Non-Dept	NURA Contribution Civic Campus	\$ 511,663	
Total			\$ 511,700	

Water	Non-Dept	ARPA Revenue	\$ 651,312	
	Non-Dept	Transfer to Wastewater Fund		\$ 5,700,000
Total			\$ 651,312	\$ 5,700,000

Wastewater	Non-Dept	Transfer from Water Fund	\$ 5,700,000	
Total			\$ 5,700,000	

BUDGET/TIME IMPLICATIONS
Summary of Proposed Appropriation

Fund	Adopted Budget Change in Fund Balance	Revenue	Expenditure	Amended Budget Change in Fund Balance
General	\$ (1,660,096)	\$ (651,349)	\$ (209,968)	\$ (2,521,413)
Conservation Trust	\$ (1,493,335)			\$ (1,493,335)
Capital Projects	\$ (8,760,418)	\$ 511,700		\$ (8,248,718)
Water	\$ (4,342,814)	\$ 651,312	\$ (5,700,000)	\$ (9,391,502)
Wastewater	\$ (1,404,033)	\$ 5,700,000		\$ 4,295,967
Stormwater	\$ (252,689)			\$ (252,689)
Sanitation	\$ (1,155,493)			\$ (1,155,493)
Total	\$ (19,068,878)	\$ 6,211,663	\$ (5,909,968)	\$ (18,767,183)

STAFF RECOMMENDATION

Staff recommends approval of CB-2034.

STAFF REFERENCE

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

SPONSORED BY: MAYOR LEIGHTY

COUNCIL MEMBER'S BILL

ORDINANCE NO.

No. CB-2034
Series of 2025

Series of 2025

A BILL FOR A SPECIAL ORDINANCE AMENDING THE 2025 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, 2025

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 2025 Operating and Capital Improvement Budget is amended to reflect revenues and expenditures as follows:

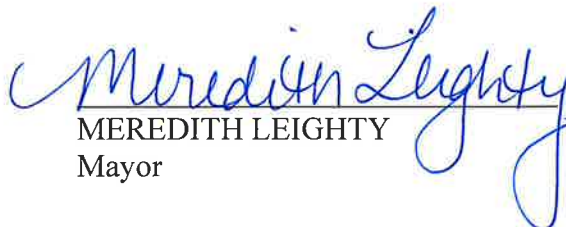
		2025 Adopted Budget As Amended	2025 Supplemental Appropriation	2025 Amended Budget
General Fund	Revenues	\$ 39,236,322	\$ (651,349)	\$ 38,584,973
	Expenditures	40,896,418	(209,968)	41,106,386
	Net Change	<u>\$ (1,660,096)</u>	<u>\$ (861,317)</u>	<u>\$ (2,521,413)</u>
Conservation Trust Fund	Revenues	\$ 525,000	\$ -	\$ 525,000
	Expenditures	2,018,335	-	2,018,335
	Net Change	<u>\$ (1,493,335)</u>		<u>\$ (1,493,335)</u>
Capital Projects Fund	Revenues	\$ 11,428,525	\$ 511,700	\$ 11,940,225
	Expenditures	20,188,943	-	20,188,943
	Net Change	<u>\$ (8,760,418)</u>	<u>\$ 511,700</u>	<u>\$ (8,248,718)</u>
Water Fund	Revenues	\$ 15,036,421	\$ 651,312	\$ 15,687,733
	Expenditures	19,379,235	(5,700,000)	25,079,235
	Net Change	<u>\$ (4,342,814)</u>	<u>\$ (5,048,688)</u>	<u>\$ (9,391,502)</u>
Wastewater Fund	Revenues	\$ 6,854,000	\$ 5,700,000	\$ 12,554,000
	Expenditures	8,258,033	-	8,258,033
	Net Change	<u>\$ (1,404,033)</u>	<u>\$ 5,700,000</u>	<u>\$ 4,295,967</u>

Stormwater Fund	Revenues	\$ 514,500	\$ -	\$ 514,500
	Expenditures	767,189	-	767,189
	Net Change	\$ (252,689)	\$ -	\$ (252,689)
Sanitation Fund	Revenues	\$ 2,056,000	\$ -	\$ 2,056,000
	Expenditures	3,211,493	-	3,211,493
	Net Change	\$ (1,155,493)	\$ -	\$ (1,155,493)
Total	Revenues	\$ 75,650,768	\$ 6,211,663	\$ 81,862,431
	Expenditures	94,719,646	5,909,968	100,629,614
	Net Change	\$ (19,068,878)	\$ 301,695	\$ (18,767,183)


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 24th day of November 2025.


 MEREDITH LEIGHTY
 Mayor

ATTEST:


 JOHANNA SMALL, MMC
 City Clerk

PASSED ON SECOND AND FINAL READING this _____ day of _____,
2025.

MEREDITH LEIGHTY
Mayor

ATTEST:

JOHANNA SMALL, MMC
City Clerk

APPROVED AS TO FORM:

COREY Y. HOFFMANN
City Attorney