

**FINANCE DEPARTMENT MEMORANDUM
#19-2018**

DATE: December 17, 2018
TO: Honorable Mayor Carol Dodge and City Council Members
THROUGH: Heather Geyer, City Manager *HG*
FROM: Jason Loveland, Director of Finance *JL*
SUBJECT: CB-1917 – Supplemental Appropriation

PURPOSE

City Council is considering a Special Ordinance, to amend the 2018 Operating and Capital Improvement Budget.

BACKGROUND

The City may amend its budget when it receives revenues or approves expenditures outside of the initial budget process, to carry over capital projects, or to carry over operational contracts which overlap fiscal years.

Pursuant to Section 5-8-17(b) of the City's Municipal Code:

“The City Council may by ordinance amend any appropriation to conform to the budget as adopted or amended, and shall do so to the extent any such appropriation is affected by any supplemental appropriation, emergency appropriation, reduction of appropriations or transfer of appropriations.”

CB-1917 recognizes revenues and expenditures for the following items:

General Fund

- \$52,500 expenditure to carry over the remainder of the website redesign contract from the prior year
- \$29,010 revenue and expenditure for several State overtime grant awards related to DUI enforcement
- \$35,452 revenue and expenditure for several bullet proof vest Federal grant awards
- \$171,160 expenditure to purchase traffic calming devices (speed humps, radar signs)
- \$284,615 revenue for Highway User Tax funding approved by SB 18-001

Community Development Block Grant Fund (CDBG)

- \$205,019 revenue and expenditure for the Federal grant award to be used for concrete and sidewalk improvements

Capital Projects Fund

- \$300,000 revenue and expenditure for the Adams County Open Space grant award for the tennis court renovation project at Wyco Park
- \$1,856,420 revenue and expenditure for the Ralston House contributions from the various municipal parties and the related construction costs.

Water Fund

- \$405,881 expenditure for the water treatment plant clarifier rehabilitation project

The table below summarizes the proposed amendments to the 2018 Budget:

Purpose	Fund	Department	Revenue	Expense
Website Redesign	General	City Manager		\$52,500
Grant Awards – DUI	General	Police	\$29,010	\$29,010
Grant Awards – BPV	General	Police	\$35,452	\$35,452
Traffic Calming	General	Public Works		\$171,620
Highway User Tax – SB 18-001	General	Non-Departmental	\$284,615	
GENERAL FUND TOTAL			\$349,077	\$288,582
Concrete/Sidewalk Program	CDBG	Public Works	\$205,019	\$205,019
ADCOO Grant – Wyco Tennis Courts	Capital Projects	Parks	\$300,000	\$300,000
Ralston House Contributions/Construction	Capital Projects	Public Works	\$1,856,420	\$1,856,420
CAPITAL PROJECTS FUND TOTAL			\$2,156,420	\$2,156,420
Water Treatment Plant Clarifier Rehabilitation	Water	Public Works		\$405,881
ALL FUNDS TOTAL			\$2,710,516	\$3,055,902

RECOMMENDATION

Staff recommends approval of CB-1917, on first reading, to amend the 2018 Operating and Capital Improvement Budget.

BUDGET IMPLICATIONS

The Ordinance will increase total revenues \$2,710,516 and total expenditures \$3,055,902 in the 2018 Budget as follows:

Fund	Current Amended Net Change in Fund Balance	Supplemental Appropriation, net	Amended Net Change in Fund Balance
General	\$36,420	\$60,495	\$96,915
CDBG	\$0	\$0	\$0
Capital Projects	(\$16,856,452)	\$0	(\$16,856,452)
Water	(\$467,456)	(\$405,881)	(\$873,337)

UPDATE

On December 10, Council approved CB-1917, on first reading, to set the Public Hearing for December 17, 2018.

STAFF REFERENCE

If Council members have any comments or questions they may contact Jason Loveland at 303.450.8817 or jloveland@northglenn.org.

SPONSORED BY: MAYOR DODGE

COUNCILMAN'S BILL

ORDINANCE NO.

No. CB-1917
Series of 2018

Series of 2018

A BILL FOR A SPECIAL ORDINANCE AMENDING THE 2018 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, 2018

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT THE 2018 BUDGET SHALL BE AMENDED AS FOLLOWS:

Section 1. Recognition of revenues and supplemental appropriations.

(a) General Fund. Amend the 2018 General Fund budget to increase revenue in the amount of \$349,077 as follows:

- (Item 1) \$29,010 added to the 2018 budget to recognize revenues of awarded grants for police overtime.
- (Item 2) \$35,452 added to the 2018 budget to recognize revenues of awarded grants for police bullet proof vests.
- (Item 3) \$284,615 added to the 2018 budget to recognize revenues associated from Senate Bill 18-001 for transportation funding through the Highway User Tax.

(b) General Fund. Amend the 2018 General Fund budget to increase appropriations in the amount of \$288,582 as follows:

- (Item 1) \$52,500 added to the 2018 budget for costs associated with the website redesign project contract from 2017.
- (Item 2) \$29,010 added to the 2018 budget for costs associated with police overtime grant awards.
- (Item 3) \$35,452 added to the 2018 budget for costs associated with police bullet proof vest grant awards.
- (Item 4) \$171,620 added to the 2018 budget for costs associated with traffic calming supplies and equipment.

(c) Community Development Block Grant Fund (CDBG). Amend the 2018 CDBG Fund budget to increase revenue in the amount of \$205,019 as follows:

(Item 1) \$205,019 added to the 2018 budget to recognize revenues of awarded grant.

(d) Community Development Block Grant Fund (CDBG). Amend the 2018 CDBG Fund budget to increase appropriations in the amount of \$205,019 as follows:

(Item 1) \$205,019 added to the 2018 budget for costs associated with the concrete/sidewalk program grant award.

(e) Capital Projects Fund. Amend the 2018 Capital Projects Fund budget to increase revenue in the amount of \$2,156,420 as follows:

(Item 1) \$300,000 added to the 2018 budget to recognize revenues of the Adams County Open Space grant award for the Wyco Tennis Court project.

(Item 2) \$1,856,420 added to the 2018 budget to recognize revenues of the contributed capital for the Ralston House project.

(f) Capital Projects Fund. Amend the 2018 Capital Projects Fund budget to increase appropriations in the amount of \$2,156,420 as follows:

(Item 1) \$300,000 added to the 2018 budget for the costs associated with Adams County Opens Space grant award for the Wyco Tennis Court project.

(Item 2) \$1,856,420 added to the 2018 budget for the costs associated with the Ralston House project.

(g) Water Fund. Amend the 2018 Water Fund budget to increase appropriations in the amount of \$405,881 as follows:

(Item 1) \$405,881 added to the 2018 budget for costs associated with the Water Treatment Plant Clarifier project.

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 10th day of December, 2018.



CAROL A. DODGE
Mayor

ATTEST:



JOHANNA SMALL, CMC
City Clerk

PASSED ON SECOND AND FINAL READING this ____ day of _____, 2018.

CAROL A. DODGE
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:



COREY V. HOFFMANN
City Attorney