

**FINANCE MEMORANDUM
#6-2022**

DATE: Sept. 12, 2022
TO: Honorable Mayor Meredith Leighty and City Council Members
THROUGH: Heather Geyer, City Manager *hmg*
FROM: Jason Loveland, Director of Finance *AL*
SUBJECT: CB-1991 – 2022 Supplemental Appropriation

PURPOSE

To consider CB-1991, a special ordinance on first reading to amend the 2022 Operating and Capital Improvement Budget.

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

A summary of budget adjustments, by fund, are listed below:

Fund	Department	Purpose	Revenue	Expenditure
General				
	Parks & Rec	Fire Mitigation/Hazardous Tree Removal		\$ 239,635
	Parks & Rec	Centennial Park Landscaping		\$ 25,000
	Public Works	Street Sweeper Replacement		\$ 254,500
Total				\$ 519,135
Capital Projects				
		Adams County Grant – Kiwanis Pool	\$ 1,000,000	
		Adams County Grant – Rotary Park Pavilion	\$ 20,000	
		Rotary Club Donation – Rotary Park Pavilion	\$ 7,000	
		Charge Ahead Colorado Grant – Jaycee Ballfields	\$ 9,000	
	Parks & Rec	Kiwanis Pool		\$ 1,000,000
	Parks & Rec	Rotary Park Pavilion		\$ 27,000
	Parks & Rec	Jaycee Ballfields		\$ 9,000
	Parks & Rec	Tennis Court Replacement		\$ 530,956

	Public Works	ARPA Road Projects – 104 th Ave. and Weld County Road		\$ 241,317.28
	Public Works	Community Center Drive Roadwork		\$ 295,279.92
Total			\$ 1,036,000	\$2,103,553.20
Water				
	Public Works	Utility Emergency Response – Water Line		\$ 62,466.90
Total				\$ 62,466.90

BUDGET IMPLICATIONS

Fund	As Amended on 4.11.22 – Budgeted Change in Fund Balance	Revenue	Expenditure	Budgeted Change in Fund Balance
General	\$ (12,059,411)		\$ (519,135)	\$ (12,578,546)
Conservation Trust	\$ (673,150)			\$ (673,150)
Capital Projects	\$ (23,864,312)	\$ 1,036,000	\$(2,103,553.20)	\$(24,931,865.20)
Water	\$ (8,852,222)		\$ (62,466.90)	\$ (8,914,688.90)
Wastewater	\$ (11,294,089)			\$ (11,294,089)
Stormwater	\$ 32,996			\$ 32,996
Sanitation	\$ (501,842)			\$ (501,842)
Total	\$ (57,212,030)	\$ 1,036,000	\$(2,685,155.10)	\$(58,861,185.10)

If CB-1991 is approved on first reading, a public hearing and second reading of the proposed ordinance will be scheduled for Sept. 26, 2022.

STAFF RECOMMENDATION

Staff recommends approval of CB-1991 on first reading.

STAFF REFERENCE

If Council members have any questions, please contact Jason Loveland, Director of Finance, at jloveland@northglenn.org or 303.450.8817.

SPONSORED BY: MAYOR LEIGHTY

COUNCIL MEMBER'S BILL

ORDINANCE NO.

No. CB-1991
Series of 2022

Series of 2022

A BILL FOR A SPECIAL ORDINANCE AMENDING THE 2022 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, 2022

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT THE 2022 BUDGET SHALL BE AMENDED AS FOLLOWS:

Section 1. Supplemental Appropriation. The 2022 Operating and Capital Improvement Budget is amended to reflect revenues and expenditures of the respective Funds as follows:

		2022 Adopted Budget	2022 Supplemental Appropriation	2022 Amended Budget
General Fund	Revenues	\$ 32,127,525	\$ -	\$ 32,127,525
	Expenditures	44,186,936	519,135	44,706,071
	Net Change	<u>\$ (12,059,411)</u>	<u>\$ 519,135</u>	<u>\$ (12,578,546)</u>
Capital Projects Fund	Revenues	\$ 33,004,501	\$ 1,036,000	\$ 34,040,501
	Expenditures	56,868,813	2,103,553.20	58,972,366.20
	Net Change	<u>\$ (23,864,312)</u>	<u>\$(1,067,553.20)</u>	<u>\$(24,931,865.20)</u>
Water Fund	Revenues	\$ 18,168,577	\$ -	\$ 18,168,577
	Expenditures	27,020,799	62,466.90	27,083,265.90
	Net Change	<u>\$ (8,852,222)</u>	<u>\$ 62,466.90</u>	<u>\$ (8,914,688.90)</u>
Total	Revenues	\$ 92,300,781	\$ 1,036,000	\$ 93,336,781
	Expenditures	\$ 149,512,811	\$ 2,685,155.10	\$152,197,966.10
	Net Change	<u>\$ (57,212,030)</u>	<u>\$(1,649,155.10)</u>	<u>\$(58,861,185.10)</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 _____,
2022.

MEREDITH LEIGHTY
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

PASSED ON SECOND AND FINAL READING this ____ day of _____,
2022.

MEREDITH LEIGHTY
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:

COREY Y. HOFFMANN
City Attorney