

**FINANCE MEMORANDUM
#1-2025**

DATE: Jan. 13, 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-2025 – Supplemental Appropriation

PURPOSE

To consider CB-2025, a special ordinance on first reading to amend the 2024 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	Claims		\$ 450,000
	City Manager	Opioid Grant	\$ 202,500	\$ 202,500
	Planning	Vehicle Replacements (3)	\$ 161,952	\$ 161,952
	Parks & Rec	Electric Mowers	\$ 25,000	\$ 45,400
	Parks & Rec	Parks Vehicle	\$ 61,544	\$ 61,544
	Parks & Rec	Senior Shuttle Bus	\$ 119,269	\$ 119,269
	Police	Vehicle Replacements (6)	\$ 466,738	\$ 466,738
	Public Works	Streets Vehicle	\$ 64,350	\$ 64,350
	Public Works	Streets Vehicle Replacements (2)	\$ 162,432	\$ 162,432
	Total			\$ 1,263,785

Capital Projects	Parks & Rec	Traffic Signal Cabinet Wrap	\$ 25,000	\$ 25,000
	Parks & Rec	Alvin B. Thomas Memorial Park	\$ 600,000	\$ 900,000
	Parks & Rec	Kiwanis Pool Phase 2	\$ 919,722	\$ 707,216
	Parks & Rec	NWOS Bridge		\$ 38,743
	Parks & Rec	Audio, Visual & Lighting	\$ 385,000	\$ 385,000
	Parks & Rec	Greenway Trails	\$ 233,000	\$ 233,000
	Public Works	School Zone Safety		\$ 111,779

	Public Works	120 th Ave & NWOS Parking Lot	\$ 1,023,114	\$ 1,023,114
Total			\$ 3,185,836	\$ 3,423,852

Water	Public Works	Solids Handling		\$ 292,779
	Public Works	High Zone & Low Zone Fence	\$ 137,390	\$ 137,390
	Public Works	Chemical Building	\$ 600,000	\$ 1,310,640
	Public Works	Farmer’s Highline Canal Flume		\$ 69,662
Total			\$ 737,390	\$ 1,810,471

Wastewater	Public Works	Odor Mitigation		\$ 361,128
Total				\$ 361,128

BUDGET/TIME IMPLICATIONS
Summary of Proposed Appropriation

Fund	Adopted Budget Change in Fund Balance	Revenue	Expenditure	Amended Budget Change in Fund Balance
General	\$ (618,760)	\$ 1,263,785	\$ (1,734,185)	\$ (1,089,160)
Conservation Trust	\$ (1,003,759)			\$ (1,003,759)
Capital Projects	\$ (30,094,694)	\$ 3,185,836	\$ (3,423,852)	\$ (30,332,710)
Water	\$ (7,959,823)	\$ 737,390	\$ (1,810,471)	\$ (9,032,904)
Wastewater	\$ (1,654,399)		\$ (361,128)	\$ (2,015,527)
Stormwater	\$ (1,095,052)			\$ (1,095,052)
Sanitation	\$ (596,831)			\$ (596,831)
Total	\$ (43,023,318)	\$ 5,187,011	\$ (7,329,636)	\$ (45,165,943)

If CB-2025 is approved on first reading, a public hearing and second reading of the proposed ordinance will be scheduled for Jan. 27, 2025.

STAFF RECOMMENDATION

Staff recommends approval of CB-2025 on first reading.

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-2025
Series of 2025

Series of 2025

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 of the respective Funds as follows:

		2024 Adopted Budget	2024 Supplemental Appropriation	2024 Amended Budget
General Fund	Revenues	\$ 38,323,737	\$ 1,263,785	\$ 39,587,522
	Expenditures	38,942,497	1,734,185	40,676,682
	Net Change	<u>\$ (618,760)</u>	<u>\$ (470,400)</u>	<u>\$ (1,089,160)</u>
Conservation Trust Fund	Revenues	\$ 547,000	\$ -	\$ 547,000
	Expenditures	1,550,759	-	1,550,759
	Net Change	<u>\$ (1,003,759)</u>	<u>\$ -</u>	<u>\$ (1,003,759)</u>
Capital Projects Fund	Revenues	\$ 10,071,415	\$ 3,185,836	\$ 13,257,251
	Expenditures	40,166,109	3,423,852	43,589,961
	Net Change	<u>\$ (30,094,694)</u>	<u>\$ (238,016)</u>	<u>\$ (30,332,710)</u>
Water Fund	Revenues	\$ 14,672,550	\$ 737,390	\$ 15,409,940
	Expenditures	22,632,373	1,810,471	24,442,844
	Net Change	<u>\$ (7,959,823)</u>	<u>\$ (1,073,081)</u>	<u>\$ (9,032,904)</u>
Wastewater Fund	Revenues	\$ 6,344,038	\$ -	\$ 6,344,038
	Expenditures	7,998,437	361,128	8,359,565
	Net Change	<u>\$ (1,654,399)</u>	<u>\$ (361,128)</u>	<u>\$ (2,015,527)</u>

Stormwater Fund	Revenues	\$ 559,094	\$ -	\$ 559,094
	Expenditures	1,654,146	-	1,654,146
	Net Change	<u>\$ (1,095,052)</u>	<u>\$ -</u>	<u>\$ (1,095,052)</u>
Sanitation Fund	Revenues	\$ 2,033,880	\$ -	\$ 2,033,880
	Expenditures	2,630,711	-	2,630,711
	Net Change	<u>\$ (596,831)</u>	<u>\$ -</u>	<u>\$ (596,831)</u>
Total	Revenues	\$ 72,551,714	\$ 5,187,011	\$ 77,738,725
	Expenditures	\$ 115,575,032	\$ 7,329,636	\$ 122,904,668
	Net Change	<u>\$ (43,023,318)</u>	<u>\$ (2,142,625)</u>	<u>\$ (45,165,943)</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 _____, 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