

# 2020

# BUDGET

## ANNUAL OPERATING & CAPITAL IMPROVEMENT



CITY OF  
**Northglenn**  
COLORADO



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Northglenn  
Colorado**

For the Fiscal Year Beginning

**January 1, 2019**

*Christopher P. Morill*

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Northglenn, Colorado, for its Annual Budget for the fiscal year beginning January 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

The award is valid for a period of one year only. The City of Northglenn believes the 2020 budget continues to conform to program requirements, and will be submitting it to GFOA to determine its eligibility for another award.

## Reader's Guide

This budget document is prepared in a format that strives to reduce the level of difficulty for readers not familiar with public budgeting systems, yet still provide comprehensive information useful in communicating the overall financial direction and policy of the City. Each section of the budget document and its contents are described below:

*Introduction* – Provides a profile and brief history of the City including information regarding the local population, climate, and economy. In addition, this section describes the operating structure of the local government, identifies key municipal facilities, and provides a list of current City Officials, as well as a city-wide organizational chart.

*Budget Summary* – Describes the budget process, fund structure, and basis of accounting used in the budget document. It also provides information regarding the goals and challenges facing the organization, an assessment of the major revenues and expenditures, and various city-wide budgetary statements.

*Fund Summaries* – The City operates a number of individual funds, each with its own appropriated budget. This section provides a budgetary statement for each of the City's funds and when applicable provides summary statements of the restricted funding elements within those funds.

*Department Summaries* – The City is organized by department, and as such each department has an authorized expenditure budget, which it must follow. A department funding matrix as well as detail regarding each department including departmental statements, descriptive narratives, goals, activity measures, and Full Time Equivalency (FTE) levels are presented in this section.

*Capital Improvements* – This section provides a detailed account of each capital improvement project including a program summary, descriptions, estimated costs, and information regarding the impacts of the projects on future operations and maintenance.

*Appendix* – This section contains miscellaneous information that may be of interest to readers and includes financial policies, personnel summaries, the City's adopted pay plan, and a glossary of terms. The resolution adopting/appropriating the budget and certifying the mill levy are included at the end of this section.



# Community Profile

## Introduction

The City of Northglenn is a diverse community that cultivates a safe, sustainable and engaged environment for its businesses and residents. Located approximately 9 miles north of downtown Denver, the City occupies approximately 7.5 square miles made up of two geographically separated areas. The primary portion of the City contains approximately 6.5 square miles located in Adams County, which serves as the city center of businesses and residents. In 1990, the City annexed an additional square mile of property in Weld County, located approximately 5.5 miles north of the primary City, where the wastewater treatment plant is located. US Interstate 25 bisects the City in a North-South direction, and serves as the area's primary arterial along the foothills and Front Range cities. The primary City lies at an elevation of 5,377 feet above sea level, and is surrounded on all sides by other municipalities.

## History

First used by the Kiowa and Arapahoe Indians, the area surrounding the City of Northglenn has a rich heritage and includes early pioneers, mining, farming, ranching, and the railroad. Although the first settlers began to arrive in the region in the early 1800's, it was not until some 100 years later that the construction of the Union Pacific Railroad gave rise to several small communities in the area.



In 1959, the Perl-Mack Company began construction of a large subdivision in unincorporated Adams County known as North Glen. The homes were a success, and by the fall of 1962 the development had grown to approximately 3,000 homes and almost 10,000 residents. That same year the community was named "The Most Perfectly Planned Community in America" by Life Magazine. The community continued to grow and in 1968 the Northglenn Mall opened and quickly became the primary retail center for the area. The City of Northglenn officially incorporated on April 19, 1969. Six years later on April 29, 1975, the City adopted its Charter and became a self-governing, Colorado Home Rule Municipality.

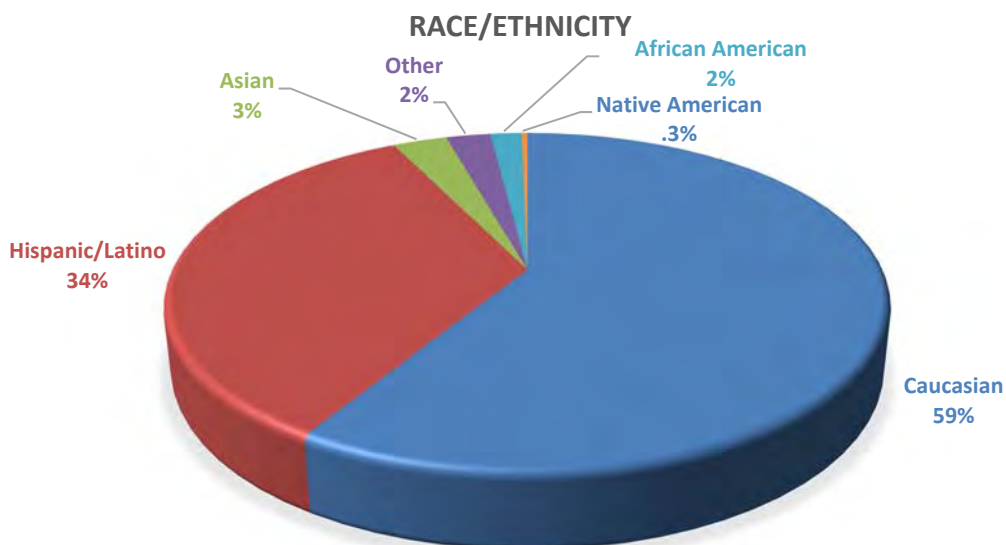
## Climate

The climate of Northglenn is considered semi-arid with very low humidity and relatively little precipitation. The area is well-known for its abundant sunshine, as it averages over 275 sunny days per year. During the summer it is not uncommon to have temperatures in excess of 90°; however days for which temperatures reach 100° are unusual. Thunderstorms are common during the growing season between April and September and supply approximately 75% of the annual precipitation to the area. Winters are normally mild, however snowstorms measured in feet, do occur on occasion. The information below as compiled by the Western Regional Climate Center provides additional information regarding the City's climate:

Average High/Low Temperature in January	46.6°/19.3°
Average High/Low Temperature in July	89.8°/57.8°
Average Annual Precipitation	14.15"
Average Annual Snowfall	42.9"
Average Wind Speed	10.3 mph

## Population & Demographics

According to the US Census Bureau, the estimated population of the City of Northglenn is 38,694. The population race/ethnicity is broken down as follows:



Additional information regarding the demographics of the City compared to that of Adams County and the state is provided in the following table:

	<u>Northglenn</u>	<u>Adams County</u>	<u>Colorado</u>
Male	50.2%	50.9%	49.3%
Female	49.8%	49.1%	50.7%
Median Age	33	33	36
Under 24 Years	35%	36%	32%
Between 25-64 Years	53%	53%	56%
Over 65 Years	12%	11%	12%
High School Graduate or higher	87%	83%	91%
Bachelor's degree or higher	58%	54%	71%

Source: Denver Regional Colorado Government (DRCOG) "Population Data 2019" Colorado Department of Local Affairs, <https://www.colorado.gov/pacific/dola/population-data> "American Communities Survey 5-Year 2017" and US Census Bureau <http://factfinder.census.gov>

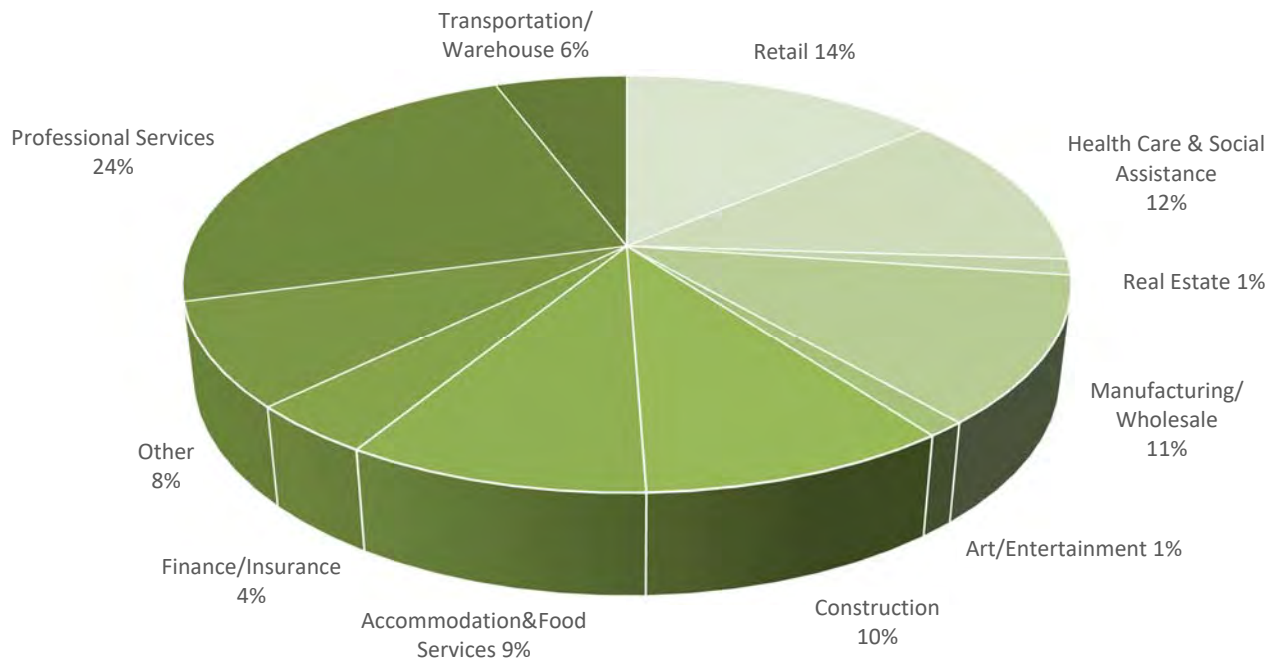
There are an estimated 13,699 housing units within the City and an average household size of 3 individuals. Approximately 96.9% of the housing units in Northglenn are occupied, and of those, 43.3% are categorized as renter-occupied. The median list price for single family homes is \$374,900 and the average rental rate for a one-bedroom apartment is \$1,428.

## Labor & Employment

Northglenn's unemployment rate over the past year has averaged around 3%, in par with Adams County and state averages. The labor force is approximately 21,962 of which 21,425 are employed. The average household income is \$64,237, and the income per capita is approximately \$27,263.

There are approximately 760 store-front businesses and 215 home-based businesses that operate in the City, offering a wide variety of goods and services. There are numerous real estate opportunities including office space, four industrial parks and 13 commercial retail centers throughout the City, that contain a number of "big box" establishments including Lowe's, Best Buy, and Bed, Bath & Beyond. The Northglenn Marketplace located at I-25 and 104<sup>th</sup> Avenue is the primary retail center within the City and is made up of approximately 25 establishments.

The chart below provides additional information regarding local employment by industry:



## Growth & Development

The City of Northglenn is an established community, bordered on all sides by other municipalities with limited land available for new development. As such, redevelopment plays an important role in the local economy. In 1990, the Northglenn Urban Renewal Authority (NURA) was created to actively eliminate blight, assist with private redevelopment projects, as well as plan and develop public-related improvements in an effort to develop and maintain a sustainable economy.

Current major redevelopment projects include the Northglenn Marketplace and the Civic Center Campus. NURA is working with a private developer to bring a Harkins 12-screen luxury movie theater to the Northglenn Marketplace, and with the City to redevelop the Civic Center Campus located at 120<sup>th</sup> Avenue and I-25. The Civic Center Campus project is intended to replace existing City structures, and to eventually bring mixed-use private development to the site. Work has already begun on the site in preparation for the infrastructure improvements and construction of the new recreation center and theatre complex.

While limited, opportunities for infill development within the City do exist. As part of the Regional Transportation District's (RTD) FasTracks program, a mass-transit light rail station has been built in the

City between Irma Drive and York Street on 112<sup>th</sup> Avenue, and another is being developed just north of the city limits at 124<sup>th</sup> Avenue and Claude Court. The City is working with a private developer on a mixed use plan for approximately 63.8 acres of vacant land located north of 120<sup>th</sup> Avenue between Race Street and Irma Drive.

### Government

The City of Northglenn is a home rule community consisting of a council-manager form of government with power vested in an elected, nine-member City Council. Elected by ward on a non-partisan basis, Council Members serve four-year staggered terms. The City is sectioned into four (4) wards, with two (2) Council Member positions assigned per ward. The Mayor is elected at-large every four years. The Council may take action through ordinances, resolutions, and motions. Policy-making and legislative authority remains the responsibility of the City Council. The Council adopts the budget, appoints the boards and commissions, and hires the City Manager, City Attorney, City Clerk, and Municipal Judge.

The City Manager is responsible for carrying out the policies and ordinances approved by Council, for overseeing the day-to-day operations of the City, and for appointing the heads of various departments. The Home Rule Charter establishes procedures to promote the expeditious and efficient handling of City matters.

The City provides a full range of services including police protection, municipal court services, street and road maintenance, parks and recreation, sanitation services, water treatment and distribution, wastewater collection and treatment, and stormwater services, as well as planning and general administration.

### City Facilities

#### ***City Hall***

11701 Community Center Drive  
Northglenn, Colorado 80233  
303.451.8326

#### ***Water Treatment Facility***

2350 West 112<sup>th</sup> Avenue  
Northglenn, Colorado 80234  
303.450.4061

#### ***Recreation Center***

11801 Community Center Drive  
Northglenn, Colorado 80233  
303.450.8800

#### ***Wastewater Treatment Facility***

5445 Weld County Road 2  
Northglenn, Colorado 80603  
303.457.0931

#### ***Maintenance & Operations Facility***

12301 Claude Court  
Northglenn, Colorado 80241  
303.450.4004

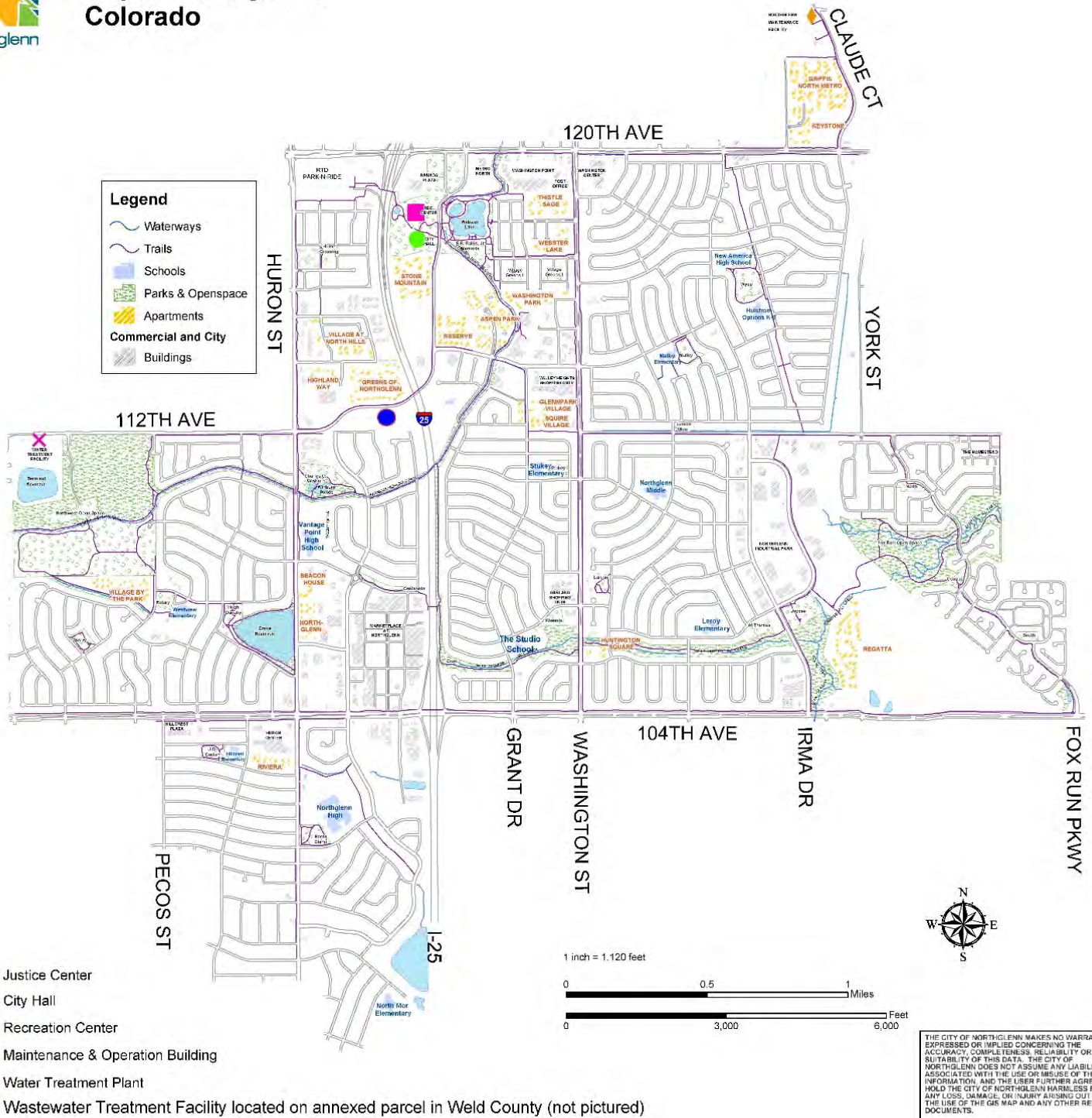
#### ***Northglenn Justice Center***

50 West Community Center Drive  
Northglenn, Colorado 80234  
303.450.8892

## City Map



### City of Northglenn, Colorado





## List of Officials

### City Council



Mayor, Antonio Esquibel



Mayor Pro Tem, Ward 1,  
Meredith Leighty



Ward 1, Jordan Sauers



Ward 2, Becky Brown



Ward 2, Joyce Downing



Ward 3, Julie Duran Mullica



Ward 3, Marci Whitman



Ward 4, Lauren Rodriguez



Ward 4, Jenny Willford

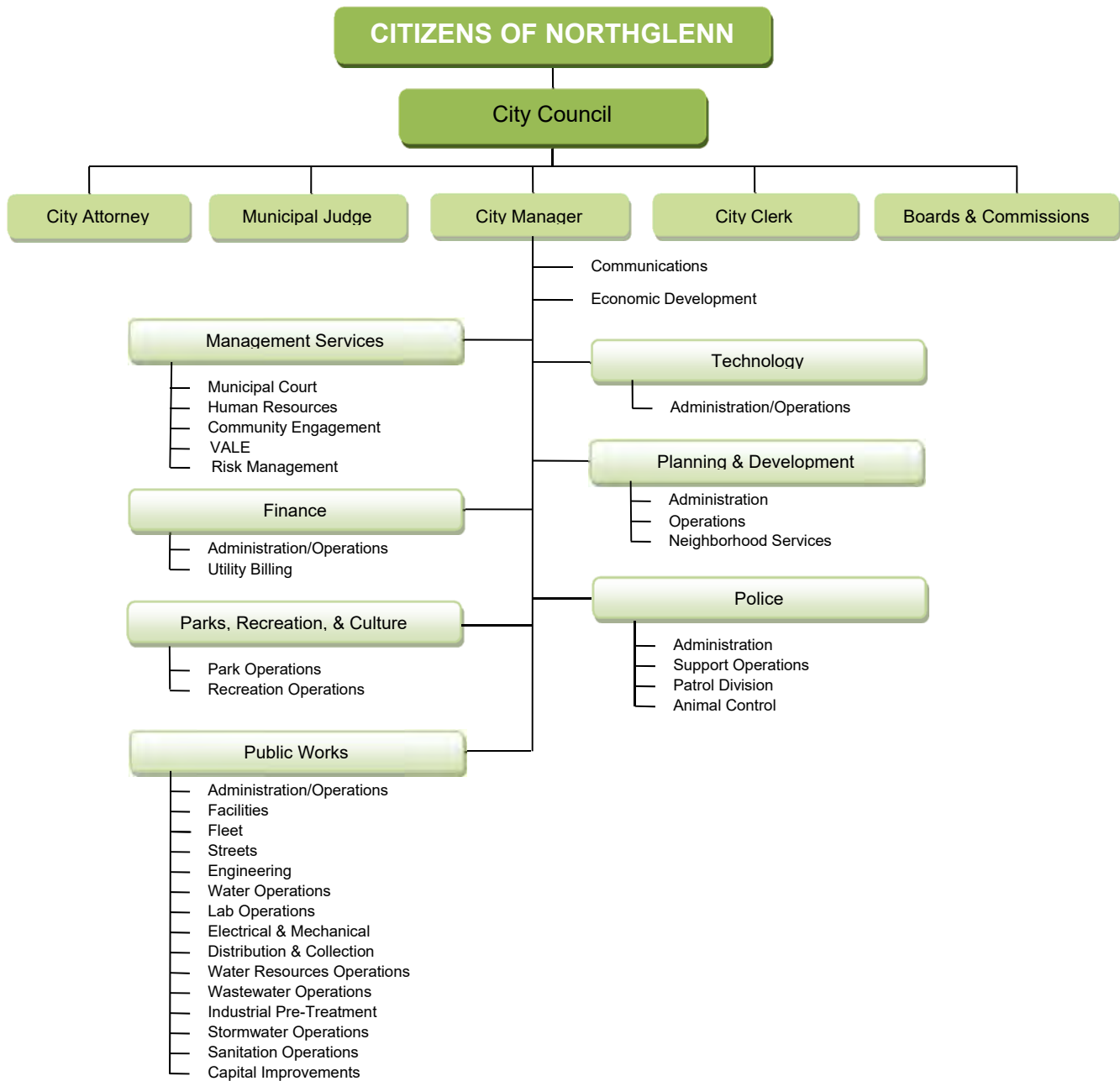
## **Administration**

City Manager	Heather Geyer
City Attorney	Corey Hoffmann
City Clerk	Johanna Small
Director of Management Services	Paula Jensen
Director of Technology	Bob Lehr
Director of Finance	Jason Loveland
Director of Planning and Development	Brook Svoboda
Director of Parks, Recreation & Culture	Amanda Peterson
Chief of Police	James May, Jr.
Director of Public Works	Kent Kisselman

## **Boards & Commissions**

Citizens' Affairs Board	Parks & Recreation Advisory Board
Election Commission	Planning Commission
Historic Preservation Commission	Victim Assistance & Law Enforcement (VALE) Board
Liquor Licensing Authority	Youth Commission
Northglenn Urban Renewal Authority (NURA)	

# Organizational Chart











## Budget Message

October 14, 2019

Dear Mayor and Council Members:

I present to the Mayor and City Council the 2020 Operating and Five-Year Capital Improvement Budget. This Budget provides the framework for providing services and programs to the residents of Northglenn for the year 2020, based on delivering core services and priorities set forth in the 2019-2023 Strategic Plan.

### **OVERALL SUMMARY**

The City utilizes funds to account for the activity of specific operations, programs, and/or functions. Each fund maintains an independent, self-balancing ledger and budget subject to appropriation. In accordance with State statute, no fund may overspend the appropriation established by City Council.

The funds established by City Council and appropriated in this proposed budget are as follows:

	<b>2020</b>
<b>Fund</b>	<b>Appropriation</b>
General	\$ 28,962,685
Conservation Trust	\$ 420,000
CDBG	\$ -
Capital Projects	\$ 68,076,426
Water	\$ 10,497,210
Wastewater	\$ 10,580,501
Stormwater	\$ 445,120
Sanitation	\$ 2,467,888
<b>Total</b>	<b>\$ 121,449,830</b>

Highlighting the proposed budget for 2020 are several significant capital projects. Construction of a new recreation, theatre, and senior center facility will begin in late fall 2019, with a majority of the project occurring in 2020. The budget also includes a major upgrade to 120<sup>th</sup> Ave. between Washington St. and York St. – over 60% of the project is funded by a Federal grant. This is a multi-year road project that begins with planning and design work, with construction estimated to occur in 2023. Design work related to the replacement of a lift station and force main has begun and construction of the infrastructure is expected to begin in 2020.

The following information outlines the revenues and expenditures by Fund.

### **General Fund**

General Fund revenue is projected at \$29,037,328, which is a 1.7% increase over estimated 2019 projections. The increase is primarily due to sales tax projected growth of 3% and a one-time Federal grant award being less in 2020.

General Fund expenditures total \$28,900,356. This represents an increase over the 2019 Budget of 5.7%. The personnel line item is increasing by 4.9% due to increases in health care costs of 5.9%, staffing additions, and compensation adjustments. Capital outlay has been increased by 75% for vehicle replacements that include a new street sweeper and a bucket boom truck.

The ending fund balance is estimated at \$26,045,827, or 90% of operating expenditures. \$18,805,156 is considered unrestricted. The City's fund balance policy requires a minimum reserve balance of 25% of its operating expenditures.

Package requests in the General Fund include:

- \$1,281,372 – On-going expenditures
- \$684,100 – One-time expenditures
- \$769,300 – Capital equipment expenditures

### **Conservation Trust Fund**

Conservation Trust Fund revenue is projected at \$398,000 for 2020. The beginning fund balance is estimated at \$101,445.

Projects for 2020 include:

- \$220,000 – Jaycee Ballfield Lights
- \$200,000 – Greenway Trail Replacement (sections of trail)

In total, the proposed expenditures are \$420,000 with an ending fund balance estimate of \$79,445.

In 2019, projects at Sensory Playground, Kiwanis Pool and Northwest Open Space are expected to be completed. These improvements totaled more than \$4,500,000.

### **Community Development Block Grant Fund (CDBG)**

CDBG funds become available annually through Federal award and are distributed to the City by Adams County. The City does not budget for revenues or expenditures until the grant award is in place. If funding is allocated in 2020, estimated at \$225,000, the City intends to spend the funds on roadway striping and sidewalk improvements.

### **Capital Projects Fund**

Capital Projects Fund revenue is estimated at \$18,281,000 (this includes the 120<sup>th</sup> Ave. Federal Grant Award of \$6,997,000 and a transfer from the General Fund of \$1,700,000). Excluding grants, revenues are flat when compared to 2019 year-end projections. Overall, sales tax collections are estimated to increase 3%. These taxes include: 4.000 Mill Property Tax dedicated to road projects, ½% Sales/Use Tax and the 4% Special Marijuana Tax.

Total expenditures are \$68,076,426 which includes \$4,268,019 of debt service payments for the Certificates of Participation issued for the Justice Center in 2017 and Recreation Center debt issuance to be completed in late 2019.

Projects for 2020 include:

- \$51,000,000 – Recreation Center construction (\$53 million total project cost)
- \$10,962,000 – 120<sup>th</sup> Ave. roadway improvements between Washington St. and York St.
- \$1,071,407 – Residential Streets, Traffic Signals, and Concrete program
- \$365,000 – City Hall renovations
- \$250,000 – Justice Center West Park design work
- \$70,000 – School Zone Safety evaluation/study
- \$50,000 – Citywide Playground Maintenance
- \$25,000 – Miscellaneous emergency park repairs

### **Water Fund**

Water Fund revenue is estimated at \$12,258,600. An estimated increase of 3% in sales tax and a rate increase of 3.5% for water usage lead to revenue being 3.4% higher than 2019 year-end projections.

Water Fund expenditures are \$10,497,210, which is lower from the 2019 Budget due to one-time capital projects being completed in 2019. Total expenditures include \$977,707 for debt service payments on the Standley Lake Pipeline project.

Projects for 2020 include:

- \$600,000 – Bull Reservoir Pump Replacement
- \$319,592 – Water Line Replacement (citywide)
- \$300,000 – Waste Handling Improvements (design work only)
- \$275,000 – North Low Zone Tank Painting
- \$180,000 – Filter to Waste Automation
- \$150,000 – Standley Lake Pipeline
- \$100,000 – Laboratory Information Management System upgrades

Package requests in the Water Fund include:

- \$10,000 – One-time expenditures
- \$413,978 – On-going expenditures
- \$152,000 – Capital equipment expenditures

### **Wastewater Fund**

Wastewater Fund operating revenue is projected at \$4,778,000. Anticipated proceeds from debt issuance is \$28,000,000, for total revenue of \$32,778,000. A rate increase of 9.75% to user charges and fees is included. The increase is necessary to pay for infrastructure improvements that include replacing Lift Station A and the Force Main. These two components deliver the City's waste to the processing facility.

Wastewater Fund expenditures total \$10,580,501, including an estimated \$1,000,000 for debt service created from the anticipated debt issuance for the required infrastructure improvements. Expenditures in the capital projects line increased by 56% due to the progress being made on the Lift Station A and Force Main project.

Projects for 2020 include:

- \$3,135,627 – Lift Station A and Force Main replacement (estimated \$28,500,000 total project)
- \$1,850,000 – Bunker Hill Lift Station replacement (72% being reimbursed by developer)

- \$500,000 – Lift Station Flow Meters
- \$250,000 – Lift Station B assessment
- \$250,000 – Collection System Rehabilitation
- \$150,000 – Lift Station SCADA

Package requests in the Wastewater Fund include:

- \$227,830 – On-going expenditures
- \$0 – One-time expenditures
- \$0 – Capital equipment expenditures

### **Stormwater Fund**

Stormwater Fund revenue is projected at \$449,000. There are no proposed rate increases to the stormwater fees.

Stormwater Fund expenditures are \$445,120.

Projects for 2020 include:

- \$218,985 – Storm Drainage Improvements
- \$70,000 – Grange Hall Creek drainage and flood hazard plans (several small drainage areas throughout the City)

Package requests in the Stormwater Fund include:

- \$17,540 – On-going expenditures
- \$0 – One-time expenditures
- \$0 – Capital equipment expenditures

### **Sanitation Fund**

Sanitation Fund revenue is projected at \$1,919,000, which is flat when compared to 2019 year-end estimates. There are no proposed rate increases to the fees in the Fund.

Expenditures in the Fund total \$2,467,888.

Package requests in the Sanitation Fund include:

- \$120,237 – On-going expenditures
- \$50,000 – One-time expenditures
- \$939,648 – Capital equipment expenditures

## **SHORT-TERM FISCAL EVALUATION**

### **Sales Tax**

Sales tax, the City's largest revenue source, for 2020 is projected to increase by 3% compared to 2019 year-end estimates. The Denver Metro area is seeing significant economic growth and the City is well-positioned to see sales tax increase as the region expands.

### **Redevelopment**

The redevelopment and repositioning of stores within the Marketplace in 2020 provides optimism of continued sales tax growth. Development of the Civic Center is another positive for the future of the City. Various uses on the site are being considered which will inspire activation of the site into the future. An agricultural piece of land, of over 60-acres, is being developed with many types of residential and commercial options being offered.

City officials, along with the Northglenn Urban Renewal Authority, continue to make redevelopment of shopping centers a priority. Working together to leverage resources to make improvements throughout the City is key for future prosperity.

#### Utility Rates

Funding large infrastructure projects for the City's utility system is a priority and is being addressed by the five-year rate ordinance that was adopted in 2017. In 2020, a 6.7% averaged increase is proposed for water and wastewater. The rate increases provide revenues to invest in the necessary upgrades to aging infrastructure.

#### Debt

Current outstanding debt of the City includes:

- Certificates of Participation of \$19,325,000 used to construct the Justice Center in 2018. The certificates are to be retired over a 20 year period, ending in 2036. Annual payments are approximately \$1,466,000.
- Certificates of Participation of \$8,795,000 used to construct Standley Lake Pipeline, which delivers water from Standley Lake to the Water Treatment Facility. The certificates are to be retired over a 10 year period, ending in 2022. Annual payments are approximately \$976,000.

In December of 2019, the City issued Certificates of Participation for the construction of the new Recreation Center. Total debt to be issued is expected to be \$38,530,000 with annual debt service of approximately \$2,660,000 annually for 20 years.

The City expects to issue revenue bonds in 2020 to finance approximately \$28,000,000 for the construction of Lift Station A and the Force Main.

#### **COMPENSATION, BENEFITS AND STAFFING**

Personnel-related expenses account for 38% of the City's budget and 66% when excluding capital projects. The Proposed Budget for personnel increases by 4%, or \$625,441, over the 2019 Budget.

Currently, the City provides medical benefits through Kaiser Permanente. Medical premiums increased 5.9% through the renewal process. The City continues to promote its Wellness Program by encouraging, and making available, a variety of wellness programming options.

The staffing level is proposed to increase by 9.05 Full-Time Equivalents (FTE) for a total of 278.29 FTE across all funds.

#### **General Fund**

##### **1.0 FTE Assistant to the City Manager – City Manager Department**

The position will provide support to the City Manager by performing complex administrative duties and management analysis that supports decision-making and strategic direction. The budget impact is estimated at \$111,000.

##### **0.5 FTE Administrative Specialist – City Clerk's Department**

This position is currently a 20-hour per week non-benefited position and the request is to increase the hours to 40 per week and be a benefited position. The budget impact is estimated at \$23,903.

The position is primarily responsible for processing passport applications, routine filing, general customer service, and special projects. Increasing the hours will provide a dedicated passport staff member to focus on customers and marketing of the program.

**0.3 FTE Recreation Assistant to Recreation Coordinator – Parks, Recreation and Culture**

This position is currently a 20-hour per week non-benefited position and the request is to increase the hours to 32 per week and benefited. The budget impact is estimated at \$36,462. Theatre participation has increased and the demand on this position has grown with the increased activity. The position is responsible for creating and managing theatre programming.

**1.0 FTE Park Maintenance Coordinator, and reclassification of one Parks Maintenance Worker to new position of Parks Maintenance Coordinator – Parks, Recreation and Culture**

This position would reduce the number of direct reports to the Parks Supervisor from 15 to 2 and dedicate a focus on active management of open space areas. The budget impact to add 1.0 FTE and reclassify one position is estimated at \$78,476.

**3.0 FTE Police Officers – Police Department**

These positions will add to the sworn officer complement of the department. The budget impact is estimated at \$186,772.

**1.0 FTE Traffic Technician – Public Works Department**

This position would be responsible for performing preventative maintenance of traffic lights. Historically, this was outsourced to a 3<sup>rd</sup> party before being taken in-house and done by a staff Civil Engineer. The budget impact is estimated at \$55,700.

**1.0 FTE Facility Maintenance Technician – Public Works Department**

Construction of additional facilities has outpaced current staffing levels ability to provide support. The budget impact is estimated at \$64,000.

**Water Fund**

**1.0 FTE Environmental Manager – Public Works Department**

This position would have experience in water resources, stormwater, and clean/safe water regulations. The position would assume supervision of three FTE currently supervised by the Engineering Manager. The budget impact is estimated at \$130,146.

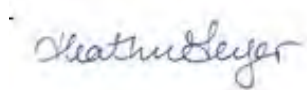
**0.25 FTE Seasonal Specialist – Public Works Department**

This position would provide seasonal support to the water distribution team. The budget impact is estimated at \$14,000.

Further budget analysis is provided in the Budget Summary Section of this document.

I would like to recognize and thank City staff for their work and commitment developing the 2020 Budget. I also want to express my appreciation to the City Council for their vision and leadership throughout the budget process.

Respectfully Submitted,



Heather Geyer  
City Manager



## Budget Overview

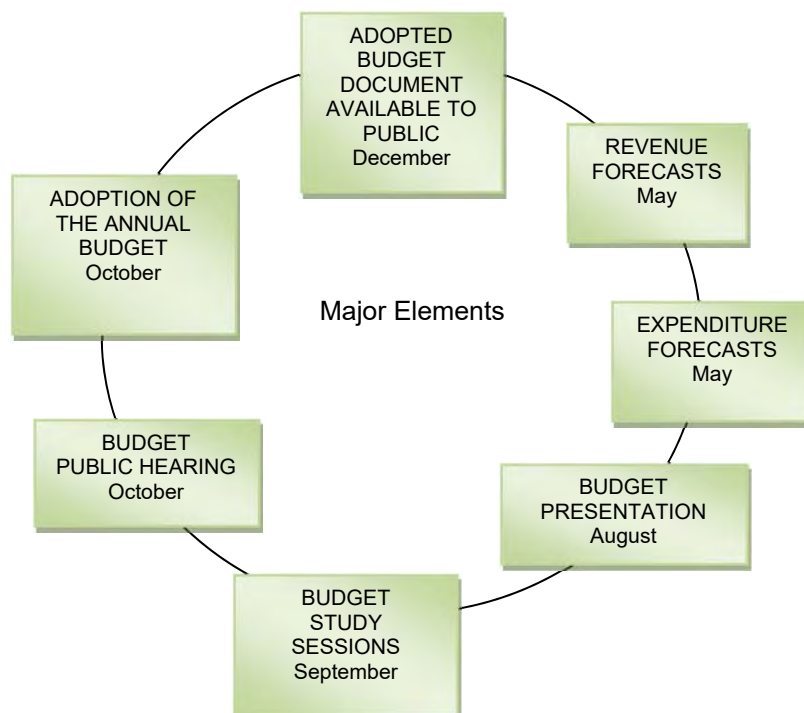
Pursuant to Article VIII of the City Charter, I am pleased to present the 2020 Annual Operating Budget & 2020-2024 Capital Improvement Program for the City of Northglenn. The budget identifies the allocation of available resources and acts as an operations guide in an effort to meet the service needs of the community.

### Budget Process

The City's fiscal year begins on January 1<sup>st</sup> and ends on December 31<sup>st</sup> of each year. Although the City legally appropriates its budget on an annual basis, the budgeting process includes discussions regarding multi-year financial planning, specifically as it relates to the City's five-year Capital Improvement Program.

The individual departments prepare budgets using a line-item method, providing detailed documentation for revenues and expenditures. Service levels, as approved by the City Council during the annual budget review, assist the departments in determining projected expenditures. In order to present a balanced budget, the City Manager works closely with departments to coordinate funding levels. Article VIII, Section 8.4(e) of the City Charter defines a balanced budget as, "The total of proposed expenditures shall not exceed the total of estimated revenues." Per the City's Municipal Code, the proposed budget must be presented to City Council at a study session on or before September 20<sup>th</sup>, followed by a public hearing which must be held on or before November 30<sup>th</sup>. During the public hearing, City Council may adopt the budget with or without amendment. If City Council fails to adopt the budget by December 31<sup>st</sup>, the amounts appropriated for the current operation for the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis. Adoption of the budget by City Council shall constitute appropriations of the amounts specified at the fund and department level. The City encourages citizen participation by publishing notices of the hearing in the local newspaper, the City's website, and posted at official City posting places. Copies of the budget document are also available for public review.

### Budget Flowchart



### Budget Calendar

Date	Activity
January 30, 2019	File the 2019 Adopted Budget with the Colorado Division of Local Governments Due By: Jan. 30 (C.R.S. 29-1-113(1))
March 25	Present 2020 Budget Calendar to City Council
April 1	City Council Strategic Planning Session #1
May 6	City Council Strategic Planning Session #2
May 13 – 17	Develop Preliminary Projections and Budget Worksheets
May 20	City Council Strategic Planning Session #3
May 20	Distribute Projections, Preparation Manual, and Worksheets to Departments
May 21 – June 9	Departments Complete Budget Worksheets/Package Requests/CIP
June 10 – 14	Develop Preliminary Budget Reports
June 17 – 21	Distribute Preliminary Budget to City Manager/Staff Budget Retreat/CIP
June 24 – 28	Leadership Review of the Preliminary Budget
July 1 – 5	Develop & Compile Proposed Budget Document
July 8 – 12	City Manager Review of the Proposed Budget
July 15 – 19	Proposed Budget Development & Analysis
July 24	Submit Proposed Budget to City Council (Study Session scheduled for 8/5)
August 5	Formal Presentation of Proposed Budget Document to City Council
August 19	All Departments Budget Presentation To Council
August 26	Receive Preliminary Abstract of Assessments from County Assessor Due By: Aug. 25 (C.R.S. 39-5-121(2)(b))
August 26	Calculate Preliminary Mill Levy Rate
September 9	Submit Recommended Budget to City Council
October 14	Public Hearing on the Proposed Budget and Capital Improvement Program
October 14 – 18	Legislative Level Review & Instruction
October 28	Adoption of the Annual Operating & Capital Improvement Budget/Mill Levy
November 1 – 30	Develop & Compile Recommended Budget Document
November 5	Election Day
December 10	Receive Certified Final Assessed Valuation from County Assessor Due By: Dec. 10 (C.R.S. 39-1-111(5))
December 15	Certification of the Annual Mill Levy Due By: Dec. 15 (C.R.S. 39-5-128(1))
December 15 – 31	Compile and Format Adopted Budget, CIP and Distribute

## Budgetary Control

Once adopted, it becomes the responsibility of the Finance Department to monitor and report on the financial activity of the organization and condition of the annual budget. The City incorporates the use of financial software, policies, and procedures to provide an adequate level of control over expenditures. Each department is responsible for controlling expenditures within budgetary allowances; however, ultimate budgetary responsibility is retained at the legislative level. As allowed by the City's Charter, requests for amended, supplemental, or reduction appropriations to the budget will be issued in a public notice and subject to the approval of City Council by ordinance.

## Budgetary Basis of Accounting

Basis of Accounting refers to the specific time at which revenues and expenditures are recognized in the accounts and reported in the financial statements. The method of accounting used often depends on the purpose for which the fund has been established. Proprietary funds utilize the accrual basis of accounting while all other funds utilize the modified accrual basis.

In the budgetary process however, all funds are prepared on the modified accrual basis of accounting. Thus, capital expenditures, debt and lease payments, as well as interfund loan repayments are recorded as expenditures in the year in which they occur. Furthermore, depreciation and amortization costs are not budgeted since these costs represent non-cash transactions.

## Fund Structure

The City of Northglenn, like other local governments, utilizes funds to account for the activity of specific operations, programs, and/or functions. Each fund maintains an independent, self-balancing ledger and budget subject to appropriation. In accordance with State statute, no fund may overspend the appropriation established by City Council. The funds established by City Council and appropriated in this budget are as follows:

*General Fund* – This fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. The functions accounted for in this fund account for most of the day-to-day operations of the City that are financed via sales tax, property tax, and other general revenues. Activities in the General Fund include general administration, economic development, public safety, development review, parks and recreation, and public works.

*Special Revenue Funds* – Such funds are used to account for the proceeds of specific revenue sources that are legally or otherwise restricted to expenditures for specified purposes and which therefore cannot be diverted to other uses. The City of Northglenn currently operates two Special Revenue Funds.

- *Conservation Trust Fund* – The City receives an annual distribution from the State of Colorado from the proceeds collected via the State Lottery. State law mandates that a Conservation Trust Fund be established to record revenues and expenditures and that the funds received are restricted for use in the acquisition, development, and maintenance of new conservation sites, or for capital improvements or maintenance for recreation purposes on any public site.
- *Community Development Block Grant (CDBG) Fund* – The City receives an annual distribution of funds from Adams County as part of the Department of Housing and Urban Development (HUD) program. These funds have been established to benefit low and moderate income areas within the City.

*Debt Service Fund* – This fund is used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs. Colorado State Statute limits the total amount of General Obligation debt to three percent of the jurisdiction's actual value of all the taxable property in the City, as determined by the County Assessor. The City of Northglenn currently does not carry any general obligation debt and therefore does not report a Debt Service Fund.

*Capital Projects Fund* – This fund is used to account for the construction of major capital projects other than those financed by Enterprise or Internal Service Funds. The City of Northglenn currently operates one Capital Projects Fund. The revenues in the Capital Projects Fund are derived from various restricted and non-restricted sources including county-shared sales tax revenues, grants, and transfers from the General Fund.

*Enterprise Funds* – Such funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing these services to the general public on a continuing basis be financed or recovered primarily through user charges. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, finance, and related debt service. The City of Northglenn currently operates four enterprise funds.

- *Water Fund* – The City of Northglenn provides water service to approximately 10,200 residential and commercial customers, and supplies over 1.6 billion gallons of water annually. Revenues are derived primarily from user charges; however restricted sales tax collections are used to support water rights purchases, as well as the debt obligations of the fund.
- *Wastewater Fund* – The City of Northglenn provides wastewater services to approximately 10,200 residential and commercial customers. Revenues are derived primarily from user charges.
- *Stormwater Fund* – The fund is used to account for the resources generated and costs associated with providing stormwater services. Revenues are collected through user charges.
- *Sanitation Fund* – The City of Northglenn provides trash collection and curbside recycling services to approximately 9,500 customers, and hauls over 15,000 tons of garbage annually. Revenues are collected through user charges.

*Internal Service Funds* – These funds are used to account for goods and/or services provided by one department to other departments within the City and to other government units on a cost reimbursement basis. The City of Northglenn currently does not operate any Internal Service Funds.

# City Council Strategic Goals & Priorities

## Strategic Goals

The City Council serves as the legislative body of the City of Northglenn and is responsible for establishing the goals and priorities of the organization. The goals provide direction to staff and determine the actions which are taken to meet the ongoing service needs of the community. The City must continue to redefine its goals and set objectives as to how they can be achieved in both the short and long term. In October of 2019, the City Council adopted the following strategic goals:

- 1. High-Performance Government**  
Respect the City's human and fiscal resources by delivering a high-performance government with a strong organizational culture.
- 2. Community Engagement**  
Invest in a sense of place and resident satisfaction with community engagement efforts.
- 3. Public Safety**  
Northglenn is a safe community to live, work, learn and play.
- 4. Business Retention and Growth**  
Cultivate and grow the quality and diversity of businesses to sustain the local economy and workforce.
- 5. Housing Opportunities**  
Curate the diversity of housing stock for all ages, socioeconomic demographics and family types, and increase investment in housing repairs and renovations.
- 6. Diverse Community**  
Maintain and celebrate our diverse community.
- 7. Sustainability**  
Increase environmental sustainability.
- 8. Infrastructure**  
Invest in Northglenn's infrastructure to provide quality roads, trails, parks, city buildings, water and wastewater systems.

**Vision:** Northglenn is a diverse and welcoming community that celebrates its small-town character, urban energy, and thriving businesses.

**Values:** Sustainability, Inclusivity, Innovation, Engagement

**Our Commitment:** To provide a high quality of life to our residents and businesses through the provision of excellent municipal services.

## Business Principles

Established by City Council in 2004, these principles guide the organization's operations and decision making process, as follows:

1. Strive to "break even" financially on all programs, but understand the social, political and economic repercussions.

2. Develop infrastructure plans that maintain asset value and improve long-term service capabilities. Infrastructure plans should be developed on a “working smarter” concept rather than simply “working harder”.
3. Plans and programs should be built for the future and should include regional impacts and regional strategies that utilize neighboring community growth to Northglenn’s advantage.
4. If programs do not add value to the community or cannot be justified from a financial standpoint, consolidate or eliminate those programs. In other words, give the customers what they want.
5. Correlate abilities to offer programs with overall costs including personnel, training, communication, and required skills.
6. Don’t add new programs without ensuring that funding is available and that funding levels will not detract from or diminish other relevant programs.
7. Make sure that programs and capital projects are evenly spread throughout the City of Northglenn.
8. Conduct analysis of needs and develop a master plan of facilities and programs. The master plan should be based on demographics, stated interest and feedback from citizens that might be impacted by the program or project.

#### Other Planning Processes

In developing the annual budget, the City utilizes other guiding and foundational documents, including the City’s Capital Improvement Plan, the Comprehensive Plan, the Economic Development Strategic Plan, the Parks & Recreation Master Plan, the Water Treatment Plant Master Plan, the Wastewater Utility Plan, the Water Conservation Plan, the Integrated Resources Plan, and the Water & Wastewater Rate Study. Such plans have either been developed, or are in the process of being developed to assess the City of Northglenn’s short and long-term infrastructure needs and strategic priorities. Where appropriate, the recommendations and initiatives provided in these plans have been incorporated into the planning and development of the annual budget. Capital expenditures for the upcoming year are directly linked to the City’s Capital Improvement Plan.

#### Priorities

The City of Northglenn is committed to providing its residents, businesses, and visitors with dependable municipal services while ensuring the financial health of the community. The organization is focused on the long-term direction and development of the community while remaining attentive to immediate changes in the local economy.

The Strategic Plan identified eight key initiatives, listed above, to focus on through 2022. These initiatives are meant to guide the city’s work efforts and spending decisions over the next several years. While an emphasis has been placed on the eight strategic priorities, the City is also committed to delivering services at current levels and to find ways to continuously improve service delivery.

The 2020 budget continues to control operating expenditures, while making significant commitments in the community’s assets and infrastructure. City-wide, the 2020 revenue forecasts represent an increase of 10.1% over the 2019 year-end estimates. Projects such as the Civic Campus Redevelopment, 120<sup>th</sup> Avenue Widening, rehabilitation of residential streets, and improvements to the water and wastewater

systems in the City are major capital improvement projects planned for in 2020. More details are available in the five-year Capital Improvement Program section of this document.

Services for residents have been maintained at current levels and the City has been moving forward on many strategic fronts in economic development and infrastructure improvements. Investments and grants from the City and its Urban Renewal Authority are key in maintaining and expanding the tax base. The City is preparing for rail transit services to the community starting in 2020, and has completed the transit station location within the City.

To control operating expenditures to the greatest extent possible, the City has placed significant emphasis on improved efficiencies and value-based operations. Formal requests to increase operating budgets over the prior year are required. An emphasis in the 2020 budget has been placed on police operations and staff retention, updates to the City's planning documents, including the Comprehensive Plan that will factor in land use and its revenue impact, and infrastructure improvements.

Personnel costs, the largest operating expenditure for the City, includes the adoption of a new pay plan developed to provide a fair and competitive compensation program that will attract, retain and reward high-performing employees. The 2020 budget includes funding for pay adjustments to positions shown to be below current market pay levels, 3% merit increases, as well as step increases for all sworn police personnel. Medical insurance premiums were renewed with an increase of 5.9% for 2020.

## **Challenges & Opportunities**

An ongoing challenge the City faces now as well as into the foreseeable future is its dependence on sales and use tax revenues. Historically, approximately 50% of the City's total revenues are derived through sales and use taxes, making it especially reliant upon, and vulnerable to, patterns in consumer and business spending. Of all the major revenue sources municipal government collects, sales tax is the most sensitive to the economic climate. In 2019, the City realized sales and use tax growth of over 3.5% from the prior year. In the near-term, revenue growth is expected to be slightly higher than inflation with new developments at Karl's Farm, the Civic Campus site, and redevelopment within the largest shopping center, Northglenn Marketplace.

The City continues to support ongoing operating costs without the use of fund balance. By implementing cost containment efforts, the City has been able to implement numerous efficiencies, thereby cutting expenditures without reductions in service levels. As is the case with many local government organizations, there are limited opportunities to increase revenues, therefore, in an effort to maintain the City's financial viability it will be imperative that the organization continue efforts which maximize service delivery in the most efficient and effective manner possible.

As mentioned in the Community Profile, the City of Northglenn is a mature community with limited opportunity for growth, and therefore remains committed to redevelopment. The recent revitalization of the Huron Center located at the south east corner of 104<sup>th</sup> Ave and Huron Street created new business growth. The redevelopment efforts in progress at the Northglenn Marketplace and the Civic Campus will also promote business retention and growth. The mixed-use development prospects of the remaining vacant land available is also important to the City as it will bring additional business, employment and housing options for residents.

The City also remains dedicated to sustaining the government provided services and infrastructure in the community. To meet this obligation, the City continues to evaluate, plan for and prioritize future equipment, facility, and infrastructure needs as outlined in the Capital Improvement Program. The Capital Improvement Program section of the budget offers a detailed 5-year plan of implementation based on prioritized need and available and projected funding resources.

The City also recognizes the importance of the availability of water to meet the needs of the community. In 2013, voters approved the extension of an expiring ½% sales and use tax. This ½% tax on non-food purchases is exclusive to the Water Fund, allowing the City to take appropriate action to meet the water supply needs of the community. The tax expires in 2025.

In 2015, voters approved the extension of a ½% sales and use tax on non-food items are used to meet the capital improvement needs of the community. The sales and use tax is anticipated to generate an additional \$2.9 million in 2020. As the City plans to improve facilities and infrastructure it was paramount the tax be extended without an expiration in order to provide a more secure revenue stream for potential debt service activities. This tax revenue source was used to fund the Justice Center project of \$23.7 million and will fund the new recreation center and theatre complex of approximately \$38.5 million. There is not a sunset provision on this tax.

In 2017, voters approved the extension of a 4.000 mill property tax for the purposes of reconstruction and rehabilitation of City streets. This revenue is tracked in the Capital Projects Fund. This tax extension does not include a sunset provision and provides a long-term source of funds to address transportation improvements.

In an effort to provide the best services possible to its residents, the City actively seeks out additional funding opportunities, often through grant applications. In recent years, grants have been awarded for various capital projects related to the City's Parks and Recreation activities. Grant awards will be a significant revenue source in the completion of the Civic Campus project and design and construction of a new park. Additionally, the City has been awarded nearly \$4 million for a major road project on 120<sup>th</sup> Ave. The details of the grant projects can be found in the Capital Improvement Program section of the budget.

## Revenue Assessment

### City-Wide Revenues

In an effort to simplify financial reporting, the City of Northglenn has organized its revenues into six categories: Taxes, Intergovernmental, Licenses & Permits, User Charges & Fees, Fines & Forfeitures, and Other Revenue. The following table and chart illustrate the City's total revenue (all funds, not including Other Sources or use of fund balance):

<b>Revenue Category</b>	<b>2018 Audited Amounts</b>	<b>2019 Year-End Forecast</b>	<b>2020 Adopted Budget</b>
Taxes	\$ 30,485,775	\$ 30,442,632	\$ 32,066,263
Intergovernmental	4,388,066	6,681,670	10,863,903
Licenses & Permits	998,100	817,849	839,889
User Charges & Fees	16,970,260	16,910,545	17,692,828
Fines & Forfeitures	772,835	760,550	802,045
Other Revenue	3,186,654	13,989,065	3,156,000
<b>Total</b>	<b>\$ 56,801,690</b>	<b>\$ 69,602,311</b>	<b>\$ 65,420,928</b>



### Operating Revenue Budget By Category



As shown in the above table, city-wide 2020 budgeted revenue is estimated at \$65,420,928 compared to estimated collections of \$69,602,311 in 2019. The overall decrease in revenue is due to a reduction in other revenue which is forecast to receive an \$11 million reimbursement from the Northglenn Urban Renewal Authority for the infrastructure portion of the redevelopment of the Civic Campus in 2019. This decrease is being offset by an increase in intergovernmental, taxes, and user charges and fees. Intergovernmental is projected to increase 62.6% due to anticipated grant awards. Taxes are increasing 5.3% due to a 26.3% growth in assessed property taxes, and an estimated 3% increase in sales tax. User charges and fees are increasing due to a 4.5% water and 9.7% sewer rate escalation authorized by City Council in 2017, as part of a 5-year plan to pay for infrastructure projects planned in the near future. There are no tax increases, new industries, or new developments expected to impact 2020 revenues. Additional detail regarding the forecasting methods for several of the major revenue sources of the City, as well as the associated impacts of the current economic environment is presented in the following sections.

#### Tax Revenue Category

Taxes represent by far the largest revenue category of the 2020 budgeted revenues, accounting for approximately 49% of the City's total revenue. Property, specific ownership, sales, use, accommodation, and occupational taxes comprise this category. Due to the material nature of the property, sales, and use tax collections, each revenue source is discussed in more detail below.

*Property Tax* – Property taxes are generated through an 11.597 mill levy on the assessed real and personal property valuation of \$433,167,620. In 2020, the City has estimated property tax collections of \$4,975,466, which makes up 7.6% of the City's total revenue. The mill levy is made up of perpetual 7.597 mills used to support general operating activities and is recorded in the General Fund, while a voter-approved 4.000 mills, is restricted for purposes of major road and street reconstruction projects and accounted for in the Capital Projects Fund.

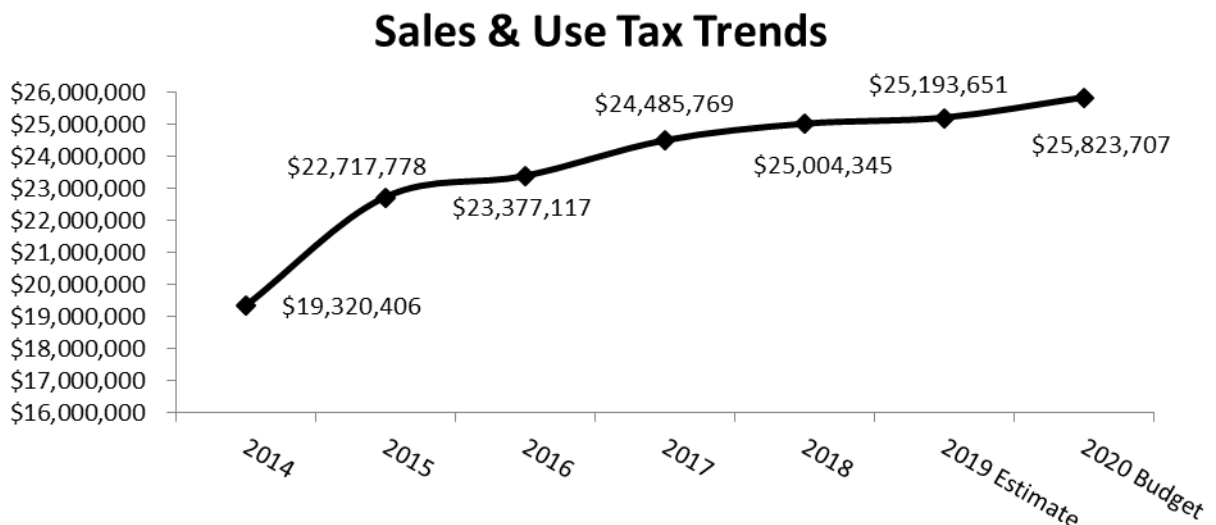
While property tax remains one of the most dependable revenue streams for the City, it also remains one of the most regulated under State law.

The assessment rate is based on a statewide calculation, which keeps the total value of residential properties at 45.69% of the total assessed valuation. The assessment rate for nonresidential properties is fixed at 29% of market value, while residential rates remain variable. Pursuant to the requirements of the Gallagher Amendment to the State Constitution, the State of Colorado established the residential assessment rate at 7.15%. The table below shows the assessed valuation of the City and percent changes from year to year.

Levy Year	Assessed Valuation	% Change
2010	\$ 240,509,600	
2011	238,969,630	-0.6%
2012	242,279,510	1.4%
2013	242,140,977	-0.1%
2014	237,061,750	-2.1%
2015	270,206,230	14.0%
2016	267,718,930	-0.9%
2017	342,438,410	27.9%
2018	343,013,350	0.2%
2019	429,164,560	25.1%

**Sales/Use Taxes** – The City of Northglenn currently levies a 4.0% sales/use tax on the purchase price of non-food goods and materials and a separate 3.0% sales tax on food items. While non-food sales taxes are primarily used to support the general operations of the City, 25% of the collections (which is equal to a 1.0% tax rate) have been restricted exclusively for the purposes of increasing the City's water supply (0.5%) and funding of capital improvement projects (0.5%). The restrictions are a result of two voter-approved ballot questions. The food-related sales tax is restricted for the exclusive purpose of reducing water and wastewater capital charges and is made up of a 3.0% perpetual tax. The proceeds are used to pay water/wastewater-related debt service. In November 2014, the voters approved an additional 2% sales/use tax on the sale of marijuana and marijuana products in the City.

For 2020, sales and use tax collections comprise approximately 43% of the City's annual revenue, making it the largest single source of income for the City. The City collects its own sales and use taxes, closely monitoring collections through a self-collection program. Projections of sales and use taxes are based on detailed analysis of historical trends, economic forecasts, and anticipated changes in the local commercial environment as well as consumer spending, and development activity. The following chart illustrates the historical sales/use tax trends and forecasts.



In the past five years the City has seen steady sales and use tax growth. There are no significant changes anticipated in the local retail environment to negatively impact sales and use tax revenues. Modest increases in 2019 are expected when compared to the prior year. Annual inflation typically impact sales tax collections, as such, these assumptions were used in the analysis as to remain conservative.

### Intergovernmental Revenue Category

The intergovernmental revenue category represents approximately 16.6% of the 2020 budget revenues. The category is made up of revenues which are collected on behalf of the City by other governments. Revenues which fall under this category typically represent share backs or grants from the Federal, State, or County governments and include motor vehicle registrations, highway user taxes, road and bridge taxes, and state lottery proceeds.

### Licenses & Permits Revenue Category

The City issues various licenses and permits which grant the holder specific use privileges (i.e. the ability to sell liquor or marijuana within the City). The fees, which account for approximately 1.3% of the 2020 budgeted revenues, are intended to offset a portion of administration, recording, and regulation costs associated with those activities. Currently the City issues and collects fees for business, short-term rental and liquor licenses, as well as building, electrical, sign, special use, and park use permits.

### User Charges & Fees Revenue Category

User charges and fees are intended to offset some or all of the costs associated with specific services provided to identifiable recipients. This revenue category represents approximately 26.6% of the 2020 organization-wide revenue, making it the second largest revenue category for the City. Approximately 82% of the dollars collected through user charges are associated with water, wastewater, stormwater, and sanitation services. Due to the material nature of these revenue sources additional information has been provided below.

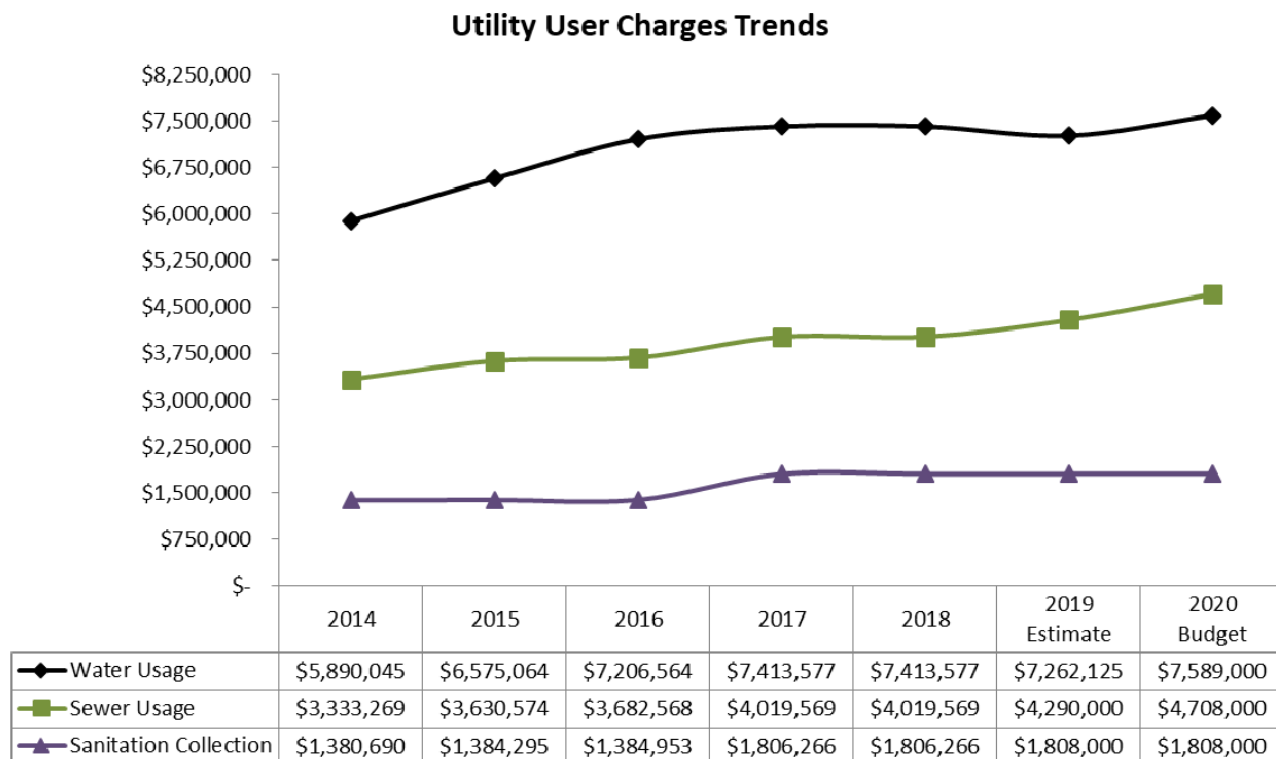
*Water Usage Charges* – Charges for water services are based on a tiered rate structure and offset the operating costs associated with providing clean and safe drinking water to the City's inhabitants. In 2020, the estimated collections associated with such services account for approximately 12.1% of the City's total annual revenue. In 2017, rate increases from 3.0%-4.5% were established for 2018-2022, set by Ordinance. Revenue forecasts are based on customer trends, changes to the rate structure, and estimates regarding annual precipitation.

*Wastewater Usage Charges* – The City currently provides wastewater utility services to its residents. Charges for wastewater services are based on scheduled rate structures and offset the operating costs associated with providing the services. In 2020, the estimated collections associated with these services comprise approximately 7.2% of the City's total annual revenue. In 2017, City Council approved a rate increase and slight modification of the wastewater rate schedule of 9.75%, to begin in 2018. Just as with the water rates, sewer rates were also increased in 2018 to meet ongoing funding needs. Revenue forecasts closely match those of the water usage charges and are based on historical trends. Rate increases ranging from 8.0%-9.75% from 2019-2022 have been approved by Ordinance.

*Stormwater Charges* – Charges for stormwater services provided by the City are based on a flat fee for residents and a proportional fee based on parcel size for non-residential properties. The fees are intended to offset the operating and infrastructure costs associated with providing the service. The revenue forecast for 2020 is down, as there are no new tap fees anticipated.

*Sanitation Charges* – The City provides sanitation utility services for its residents through garbage collection and recycling programs. Charges for trash collection services are based on a set rate structure intended to offset the operating costs associated with providing the service. In 2020, the forecasted trash collection charge represents almost 2.9% of the City's annual revenue. Due to the nature of the service, revenue collections are relatively immune from external variables such as the local economy or weather. Customer trends and anticipated changes to the rate structure are used when forecasting future collections. In 2016, City Council approved a 30% rate increase for trash collection.

The following chart illustrates and compares the historical water, wastewater, and sanitation collection trends and forecasts.



### Fines & Forfeits Revenue Category

Fines and forfeits include court costs, violation fines, and police surcharges and comprise approximately 1.2% of the City's total 2020 anticipated revenue. The funds received are intended as a financial punishment for the commission of minor crimes, code violations, or the settlement of a claim. Monies are used to help offset the day-to-day operations of various patrolling, enforcement, and municipal court activities.

### Other Revenue

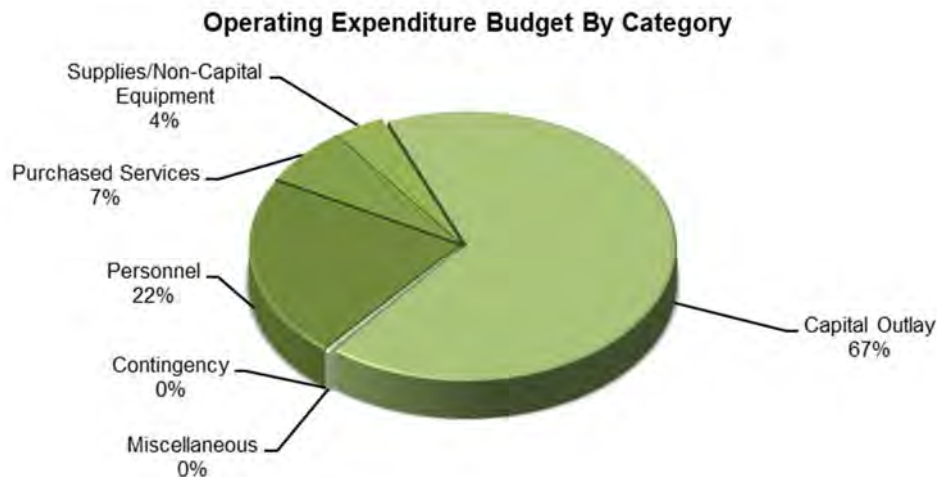
Revenue sources categorized as other revenue include the investment earnings, miscellaneous reimbursements, and grants/contributions from local sources and account for 4% of the City's total revenue. In 2020 a \$1.8 million developer reimbursement is included as one-time Other Revenue.

## Expenditure Assessment

### City-Wide Expenditures

In an effort to simplify financial reporting, the City of Northglenn has organized its expenditures into six categories: Personnel, Purchased Services, Supplies/Non-Capital Equipment, Capital Outlay, Miscellaneous, and Contingencies. The following table and chart illustrate the City's total expenditures (all funds, not including Other Uses or internal fund transfers):

<b>Expenditure Category</b>	<b>2018 Audited Amounts</b>	<b>2019 Year-End Forecast</b>	<b>2020 Adopted Budget</b>
Personnel	\$ 22,094,831	\$ 22,131,927	\$ 24,755,394
Purchased Services	6,727,339	7,376,501	7,825,493
Supplies/Non-Capital Equipment	4,445,814	4,340,432	4,499,693
Capital Outlay	19,342,816	17,673,773	75,863,559
Miscellaneous	245,733	391,049	384,965
Contingency	-	-	50,000
<b>Total</b>	<b>\$ 52,856,533</b>	<b>\$ 51,913,682</b>	<b>\$ 113,379,104</b>



The City controls operating costs while continuing to deliver services at their expected levels while focusing on increasing reinvestment within the community via capital improvement projects. The expenditure categories, as well as some of the more significant changes in spending authorization are discussed in more detail below.

### Personnel Category

Salaries, wages, and benefits represent approximately 22% of the 2020 city-wide budgeted expenditures. The category includes all costs associated with personnel including regular and seasonal staff, payroll taxes, and all clothing, tool, or vehicle allowances. Significant changes for 2020 include:

- The 2020 budget includes funding for pay adjustments to positions shown to be below current market pay levels, 3% merit increases, as well as step increases for all sworn police personnel. The city-wide budget impact is \$564,000.

- Medical benefit costs increased \$180,000, largely due to a premium increase of 5.9% for health insurance during the mid-year renewal process, and new positions budgeted.
- Workers' Compensation Insurance premiums increased 4%, or \$25,000.
- 9.05 full-time equivalents (FTE) were added to the city-wide budget: 7.8 FTE in the General Fund and 1.25 FTE in the Water Fund. New positions include an Assistant to the City Manager (1.0), Administrative Specialist (0.5), Recreation Coordinator (0.3), Park Maintenance Coordinator (1.0), Police Officers (3.0), Traffic Technician (1.0), Facility Maintenance Technician (1.0), Environmental Manager (1.0) and a Seasonal Specialist (0.25). Total additional cost for the new FTE totals \$578,000.

#### Purchased Services Category

The purchased services category represents approximately 7% of the 2020 budgeted expenditures. This category is made up of expenditures which by their nature are performed by persons or firms external to the organization. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Expenditures which fall under this category include professional, technical, general and communication services, property repairs/maintenance, employee training, equipment rentals/leases, and non-personnel related insurance premiums. Significant items for 2020 include a Comprehensive Plan update, a transportation study, the implementation of a zero-waste composting project at City events, software upgrades and a 17% increase in the City's property/casualty insurance premiums.

#### Supplies/Non-Capital Equipment Category

The supplies and non-capital equipment category accounts for about 4% of the 2020 budgeted expenditures. Expenditures in this category are for items that are consumed, worn out, or deteriorated through use, and do not meet the requirements of the City's definition of capital assets. Supplies, natural gas, electricity, fuel, as well as non-capital equipment such as file cabinets, desks, and personal computers are included in this category. In 2020, non-capital equipment replacements account for 85% of the categorical budget increase.

#### Capital Outlay Category

The capital outlay category makes up close to 67% of the 2020 budgeted expenditures. This category includes capital assets and capital improvement projects such as the acquisition of land, water rights acquisitions, buildings construction/maintenance and other capital spending. Expenditures in this category tend to vary from year to year based on the needs of the organization and community. A listing of the planned capital asset purchases for 2020 is shown below:

## Capital Equipment Item List

Item Description	2020 Adopted Budget
<b>General Fund</b>	
Server Replacement - Disaster Recovery	\$ 7,000
Code Enforcement Radios	31,800
Floor Autoscrubber	7,000
Pro Force Debris Blower	8,500
Sculpture	30,000
Patrol Vehicle Replacement Unit #249-11	70,000
Patrol Vehicle Replacement Unit #242-12	70,000
Patrol Vehicle Replacement Unit #247-12	70,000
Patrol Supervisor Vehicle Replacement Unit #280-10	85,000
Bucket Boom Truck	170,000
Street Sweeper Replacement Unit #189-11	250,000
<b>Subtotal</b>	<b>799,300</b>
<b>Water Fund</b>	
Server Replacement - Disaster Recovery	7,000
Water Treatment Plant Repairs	180,000
Lab Equipment	30,000
Crane Truck (Small) Replacement Unit #724	70,000
Dump Truck (End, Small) Replacement Unit #721	75,000
<b>Subtotal</b>	<b>362,000</b>
<b>Wastewater Fund</b>	
Wastewater Treatment Plant Repairs	185,000
<b>Subtotal</b>	<b>185,000</b>
<b>Sanitation Fund</b>	
Trash Truck (Side-Arm)	310,000
Trash Truck Replacement Unit #165-12	299,824
Trash Truck Replacement Unit #164-14	299,824
Roll-Off Container Replacement (3)	30,000
<b>Subtotal</b>	<b>939,648</b>
<b>City-Wide Total</b>	<b>\$ 2,285,948</b>

At over \$72.5 million, capital projects, including improvements, replacement, and construction of new assets have a significant one-time impact on the budget in 2020. The largest investments are listed here:

- Civic Campus infrastructure, recreation center/theatre complex construction - \$51 million
- 120<sup>th</sup> Avenue Widening Design - \$11 million
- Construction of Lift Stations A and Bunker Hill, and Force Main Replacement - \$5 million
- Road rehabilitation, traffic calming, school assessments - \$1 million

Additional detail regarding the capital improvement projects can be found in the “Capital Improvements” section of the budget document. On the project pages, there is information regarding on-going or one-time costs for the projects as well as information on the operational impact of the project. The categories are Positive or Negative. Positive means the project will improve or reduce future operational costs. Negative means the project will lead to future operational expenditures. Several projects are one-time expenditures and do not have an identifiable operational impact and are marked N/A.

Miscellaneous Category

The other expenditures category accounts for less than 1% of the 2020 budgeted expenditures. Expenditures in this category include dues and fees to professional organizations, as well as the community grants and contributions program. The grants and contributions program makes up a significant portion of this category and includes incentive programs such as those associated with the water conservation and education program, as well as a contribution to the Northglenn Historical Preservation Foundation. This category changes each year based on the needs of the community and financial ability of the organization.

Contingency Category

The contingency category accounts for less than 1% of the 2020 expenditure budget. This category is provided for budget purposes only as actual expenditures are to be charged to the appropriate program and object classification. The allocation provides for unforeseen expenditures or overruns in other categories throughout the year.

**Other Sources/Uses**

Interfund Transfers

In order to accommodate the changing needs of the community, the City is often required to transfer non-restricted revenues from one fund to another. In 2020, the General Fund will transfer \$1,700,000 to the Capital Projects Fund to ensure fund availability to finance the construction of the recreation center.

Debt Proceeds & Payments

Colorado State Statute limits the total amount of General Obligation debt to three percent of the actual value of the taxable property within the City, as determined by the County Assessor. The City’s current legal debt limit and debt margin are as follows:

**Calculation of Legal Debt Limit & Debt Margin**

2019 Preliminary Value	\$ 4,553,013,322
Debt Limit - 3% of Net Actual Value	136,590,400
Outstanding Debt Applicable to Debt Limit	-
Debt Margin	<u>\$ 136,590,400</u>

While the City currently does not carry any debt which is applicable to the debt limit, other obligations do exist in the form of Certificates of Participation (COPs). The following tables highlight the City’s current debt obligations as identified in the 2020 budget:



	As of December 31, 2018		2019 Activity			Maturity Date
	Outstanding Interest	Principal Balance	Interest Payments	Principal Payments	Ending Balance	
2013 Standley Reservoir COPs	\$ 192,290	\$ 3,715,001	\$ 76,157	\$ 900,000	2,931,134	12/01/22
2017 Justice Center COPs	8,064,525	18,295,000	803,519	660,000	24,896,006	12/01/36
2019 Recreation Center COPs (1)	-	-	-	-	53,187,541	12/01/39
Total	<u>\$ 8,256,815</u>	<u>\$ 22,010,001</u>	<u>\$ 879,676</u>	<u>\$ 1,560,000</u>	<u>\$ 81,014,681</u>	

(1) Debt issued on December 19, 2019, comprised of \$38,530,000 principal and \$14,657,541 interest.

Given the fund balance and debt positions of the City, long-term financial planning discussions have remained mostly project specific. Operational analysis of the new Recreation Center is underway and budgetary considerations are being analyzed. Major priorities include program revenues and how they support a larger facility and staffing needs. There are significant capital expenditures in the 2020 budget for roads projects that will be cash funded. In December of 2019, the City issued \$38.5 million of COPs to finance the construction of a new Recreation Center.

Long-term financing of \$28 million for wastewater infrastructure projects is planned in 2020 to design & construct the new Bunker Hill Lift Station, and replace Lift Station A and Forcemain. The rate increase to utility fees in 2018 was the first step in the financing process for these particular projects.

### Economic Incentives

Economic development is imperative to establishing and maintaining a sustainable local economy. As such, the City of Northglenn provides economic incentives (often in the form of sales tax rebates) to attract development and/or redevelopment by private enterprise with the intent to provide beneficial impacts on the local economy and enhance the services and products available to citizens. All incentives have expired as of December 31, 2019.

### Judgement Awards & Claims

The City currently operates under a \$25,000 and a \$100,000 per incident deductible for property and liability insurance respectively. Based on historical trending, an estimate of \$125,000 has been included in the budget document.

## **Fund Balance Analysis**

### Changes in Fund Balance

Following sound financial management, the City limits the use of fund balance to items which are commonly regarded as one-time or limited-duration expenditures. By maintaining appropriate fund balances in each of its funds, the City is able to adapt to changing market conditions, take advantage of unforeseen opportunities, and maintain adequate cash balances given the cyclical nature of the local retail economy. In addition, several of the City's funds are designed to accumulate fund balances in order to finance future projects and/or purchases. In 2020, the city-wide fund balance is anticipated to decrease approximately 20.8% or \$26,328,902. A listing of changes in fund balances for fiscal year 2020 is presented below:

	2020 Beginning Fund Balance	2020 Revenues & Other Sources	2020 Expenditures & Other Uses	2020 Surplus/ (Deficit)	2020 Projected Ending Fund Balance
General Fund	\$ 25,971,184	\$ 29,037,328	\$ 28,962,685	\$ 74,643	\$ 26,045,827
Conservation Trust Fund	101,445	398,000	420,000	(22,000)	79,445
CDBG Fund	-	-	-	-	-
Capital Projects Fund	77,711,392	18,281,000	68,076,426	(49,795,426)	27,915,966
Water Fund	15,425,731	12,258,600	10,497,210	1,761,390	17,187,121
Wastewater Fund	4,302,243	32,778,000	10,580,501	22,197,499	26,499,742
Stormwater Fund	675,032	449,000	445,120	3,880	678,912
Sanitation Fund	2,599,012	1,919,000	2,467,888	(548,888)	2,050,124
<b>Total</b>	<b>\$ 126,786,039</b>	<b>\$ 95,120,928</b>	<b>\$ 121,449,830</b>	<b>\$ (26,328,902)</b>	<b>\$ 100,457,137</b>

*General Fund* – Fund balance is anticipated to increase by 0.3%. The General Fund is responsible for supporting the majority of the ongoing operating costs of the government.

*Conservation Trust Fund* – Fund balance is expected to decrease by approximately 21.7% due to one-time park improvement spending.

*CDBG Fund* – As a reimbursable grant fund, the CDBG fund's fund balance is expected to remain unchanged. This is due to the nature of the fund which is intended to receive reimbursement for all qualified expenditures made throughout the course of the year.

*Capital Projects Fund* – Fund balance is forecasted to decrease by 64.1%. The fund accounts for revenue sources restricted for capital improvement such as sales tax shared by Adams County for open space and transportation projects. Fund balances are often accumulated over a period of time and spent on planned future projects. In 2020, \$51 million is planned to be spent on the Civic Campus project which is financed by City issued Certificates of Participation and NURA Tax Increment Financing Revenue Bond of \$11.2 million.

*Water Fund* – Fund balance is anticipated to increase approximately 11.4%. Funds are being accumulated for future reinvestment into the water infrastructure.

*Wastewater Fund* – Fund balance is expected to increase by 516.0%, due to the issuance of debt towards the design and construction of infrastructure projects mentioned above. Design began in late 2019, and construction is projected to begin in 2020 with a 2021 completion.

*Stormwater Fund* – Fund balance remains relatively unchanged for 2020, increasing by less than 0.6%.

*Sanitation Fund* – Fund balance is anticipated to decrease 21.1% due to capital equipment replacements and increased recycling tip fees.

#### Fund Balance Restrictions, Commitments, & Assignments

Due to limitations placed on the purposes for which all or portions of the City's financial resources may be used, it is necessary to classify various components of fund balance. The components are developed in such a manner as to identify the extent to which the City is bound to the constraints and specific purposes for which amounts in the fund can be spent.

*Restricted Fund Balance* – Describes the portion of fund balance which reflects resources that are subject to externally enforceable legal restrictions. Such restrictions are typically imposed by parties outside of the City. Examples include the 3% emergency reserve established by the Taxpayers' Bill of Rights (TABOR).

*Committed Fund Balance* – Describes the portion of fund balance which represents resources that are constrained by self-imposed limitations. Commitments of this type are made at the highest level of decision-making (normally the governing body) and can only be removed in the same manner. Examples include the 25% minimum operating reserve in the General Fund.

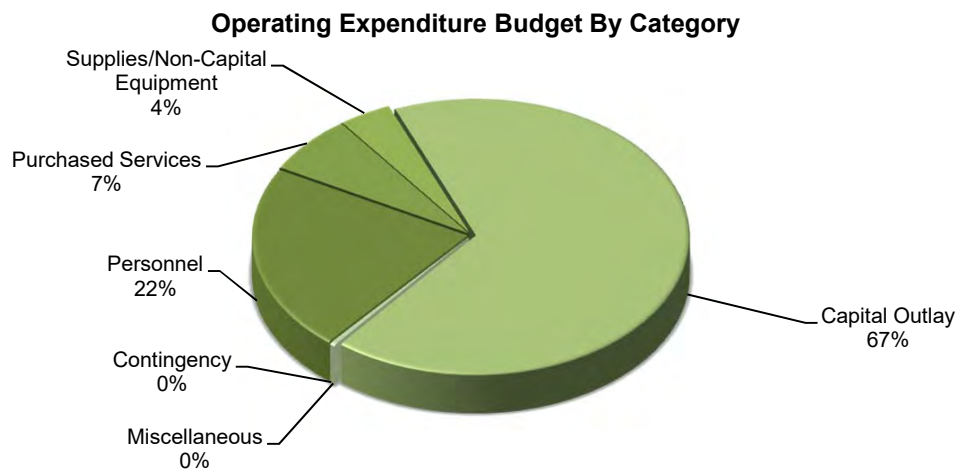
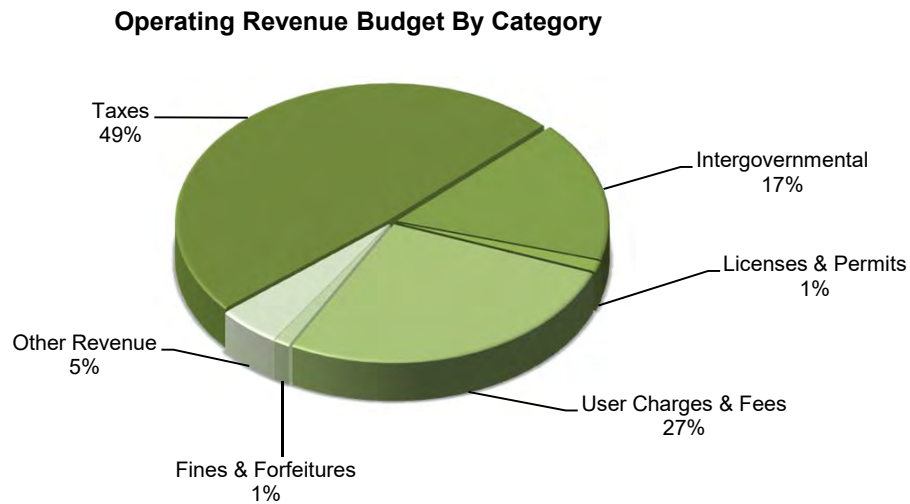
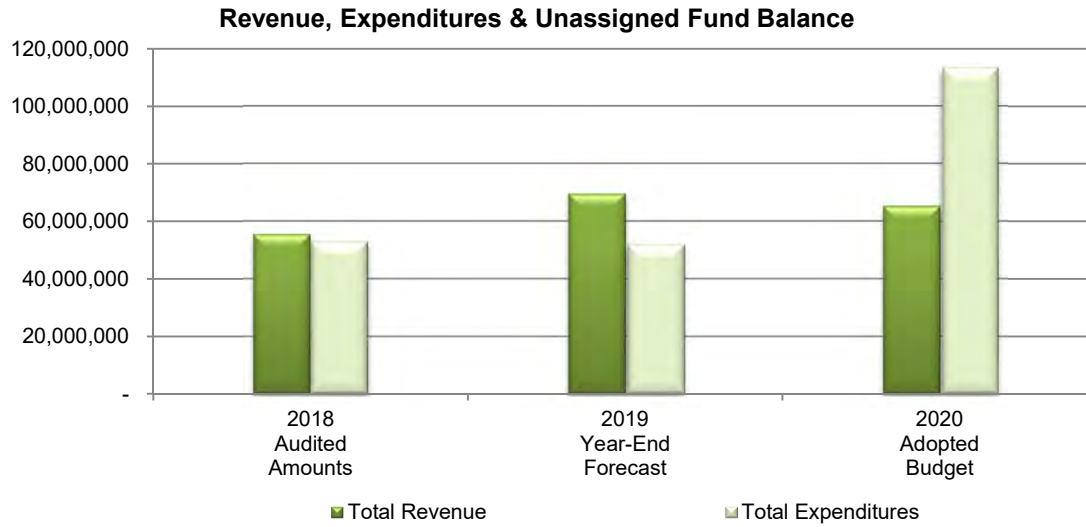
*Assigned Fund Balance* – Describes the portion of fund balance which reflects the governments intended use of resources. Assignments are often made by the governing body, committee, or executive of the organization.

*Unassigned Fund Balance* – If funds are not restricted, committed, or assigned, they could not properly be reported in a fund other than the General Fund. Therefore, only the General Fund can technically report a positive amount of unassigned fund balance. However, to simplify the decision-making process and fund summary statements within the budget document, each fund reports an unassigned fund balance. It is important to note that resources deemed “unassigned” in the statements other than those reported in the General Fund are in fact assigned in conjunction with the overall, non-specific purposes of the funds themselves.

	<b>2020 Beginning Fund Balance</b>	<b>2020 Revenues &amp; Other Sources</b>	<b>2020 Expenditures &amp; Other Uses</b>	<b>Restrictions, Commitments, &amp; Assignments</b>	<b>2020 Unassigned Fund Balance</b>
General Fund	\$ 25,971,184	\$ 29,037,328	\$ 28,962,685	\$ 7,240,671	\$ 18,805,156
Conservation Trust Fund	101,445	398,000	420,000	-	79,445
CDBG Fund	-	-	-	-	-
Capital Projects Fund	77,711,392	18,281,000	68,076,426	20,648,758	7,267,208
Water Fund	15,425,731	12,258,600	10,497,210	15,580,307	1,606,814
Wastewater Fund	4,302,243	32,778,000	10,580,501	1,814,969	24,684,773
Stormwater Fund	675,032	449,000	445,120	-	678,912
Sanitation Fund	2,599,012	1,919,000	2,467,888	-	2,050,124
<b>Total</b>	<b>\$ 126,786,039</b>	<b>\$ 95,120,928</b>	<b>\$121,449,830</b>	<b>\$ 45,284,705</b>	<b>\$ 55,172,432</b>

## City-Wide Summary

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
Taxes	\$ 29,265,661	\$ 28,885,939	\$ 30,442,632	\$ 32,066,263
Intergovernmental	4,388,066	6,571,861	6,681,670	10,863,903
Licenses & Permits	998,100	718,240	817,849	839,889
User Charges & Fees	16,970,260	17,157,767	16,910,545	17,692,828
Fines & Forfeitures	772,835	994,555	760,550	802,045
Other Revenue	3,186,654	2,270,000	13,989,065	3,156,000
<b>Total Revenue</b>	<b>55,581,576</b>	<b>56,598,362</b>	<b>69,602,311</b>	<b>65,420,928</b>
<b>Expenditures:</b>				
Personnel	\$ 22,094,831	\$ 23,681,091	\$ 22,131,927	\$ 24,755,394
Purchased Services	6,727,339	7,534,509	7,376,501	7,825,493
Supplies/Non-Capital Equipment	4,445,814	4,334,792	4,340,432	4,499,693
Capital Outlay	19,342,816	32,459,698	17,673,773	75,863,559
Miscellaneous	245,733	410,082	391,049	384,965
Contingency	-	50,000	-	50,000
<b>Total Expenditures</b>	<b>52,856,533</b>	<b>68,470,172</b>	<b>51,913,682</b>	<b>113,379,104</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>2,725,043</b>	<b>(11,871,810)</b>	<b>17,688,629</b>	<b>(47,958,176)</b>
<b>Other Financing Sources/(Uses):</b>				
Debt Issuance/(Payments)	(2,483,724)	(2,442,177)	39,557,823	21,754,274
Sale of Assets	9,806	-	54,000	-
Insurance Recovery/(Claims)	52,317	(125,000)	(200,000)	(125,000)
Economic Incentives	(458,005)	(65,000)	(65,000)	-
<b>Total Other Financing Sources/(Uses)</b>	<b>(2,879,606)</b>	<b>(2,632,177)</b>	<b>39,346,823</b>	<b>21,629,274</b>
<b>Net Change In Fund Balance:</b>	<b>(154,563)</b>	<b>(14,503,987)</b>	<b>57,035,452</b>	<b>(26,328,902)</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	69,905,150	69,750,587	69,750,587	126,786,039
Ending Fund Balance	<b>69,750,587</b>	<b>55,246,600</b>	<b>126,786,039</b>	<b>100,457,137</b>
<b>Less Restrictions, Commitments, &amp; Assignments:</b>				
Fund Balance Restrictions	28,950,910	16,221,536	73,496,068	38,417,636
Fund Balance Commitments	9,856,089	10,387,220	10,005,106	10,744,987
<b>Unassigned Fund Balance</b>	<b>\$ 30,943,588</b>	<b>\$ 28,637,844</b>	<b>\$ 43,284,865</b>	<b>\$ 51,294,514</b>



## City-Wide Revenue Detail

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Taxes</b>				
Property Tax	3,964,496	3,980,522	3,980,523	4,975,466
Penalties & Interest	4,151	3,000	3,000	3,000
Specific Ownership Tax	356,124	346,491	342,311	344,023
Sales Tax	18,877,918	18,956,103	19,481,075	20,065,707
Marijuana Sales Tax	610,057	625,016	1,138,497	1,138,000
Food Sales Tax	985,063	1,007,014	1,112,125	1,123,000
Penalties & Interest	94,469	59,295	64,000	64,320
Use Tax	3,082,515	2,989,966	3,228,144	3,261,000
Building Materials Use Tax	845,572	453,750	632,000	634,000
Audit Transactions	180,386	167,000	217,400	212,000
Accommodations Tax	228,678	235,622	233,810	236,000
Occupational Tax	36,232	62,160	9,747	9,747
<b>Total Taxes</b>	<b>29,265,661</b>	<b>28,885,939</b>	<b>30,442,632</b>	<b>32,066,263</b>
<b>Intergovernmental</b>				
NURA IGA	250,000	250,000	250,000	75,000
School Resource Officers	128,771	128,100	128,771	133,000
North Metro Task Force	3,791	-	3,563	3,563
Traffic Light IGA	3,379	4,669	3,539	3,539
Berthoud Pass IGA	-	3,500	-	-
Open Space Tax	369,729	354,000	375,900	376,000
DUI Proceeds	27,643	35,088	31,000	31,000
Uninsured Motorist Revenue	7,818	4,800	8,102	8,000
Seat Belt Violations	260	-	1,490	1,494
Drug Surcharge	762	1,000	1,000	1,000
Transportation Tax	1,006,551	984,300	1,025,000	1,046,000
Road & Bridge Tax	220,776	168,420	181,000	185,525
Motor Vehicle Registration	125,717	126,575	122,797	125,867
Tobacco Tax	65,295	70,567	58,868	60,340
Severance Tax	42,479	33,165	42,000	43,000
Mineral Lease Proceeds	34,531	27,135	34,000	35,000
Lottery Proceeds	393,881	393,600	393,000	393,000
Highway Users Tax	1,279,950	1,287,864	1,576,407	1,345,575
County Grants	94,355	2,255,000	2,139,355	-
State Grants	101,889	19,987	42,987	-
Federal Grants	230,489	424,091	262,891	6,997,000
<b>Total Intergovernmental</b>	<b>4,388,066</b>	<b>6,571,861</b>	<b>6,681,670</b>	<b>10,863,903</b>
<b>Licenses &amp; Permits</b>				
Sales/Use Tax Licenses	36,478	40,000	39,000	39,000
Contractor Licenses	75,154	41,000	51,000	51,000
Liquor/Marijuana Licenses	62,843	56,000	64,000	64,000
Pawn Shop Licenses	11,000	14,000	13,000	13,000
Amusement Licenses	10,900	11,000	11,000	11,000
Peddlers Licenses	5,900	750	1,849	1,849
Building Permits	484,311	274,365	327,000	343,350
Electrical Permits	59,557	39,000	44,000	44,000
ROW Construction Permits	148,536	115,575	147,000	149,940
Sign Permits	10,000	10,000	10,000	10,000
Park Use Permits	93,421	116,550	110,000	112,750
<b>Total Licenses &amp; Permits</b>	<b>998,100</b>	<b>718,240</b>	<b>817,849</b>	<b>839,889</b>

## City-Wide Revenue Detail

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>User Charges &amp; Fees</b>				
Administrative Fees	16,825	19,000	18,000	18,000
Bond Administration Fees	560	7,000	5,000	5,000
Pawn Slip Processing Fees	12,024	8,550	10,000	9,500
Sex Offender Registration	5,300	6,000	6,000	6,000
Passport Processing Fees	96,155	108,800	100,000	110,000
FRICO Agreement	2,400	2,600	2,000	2,600
Past Due Penalties/Interest	89,932	88,000	88,000	88,000
Plan Review Fees	149,097	101,000	125,000	125,000
Zoning & Subdivision Fees	25	2,000	1,000	1,000
VIN Inspection Fees	899	1,000	1,000	1,000
Participant Fees	921,668	899,867	909,700	916,628
Occupational Fees	1,223,563	1,274,110	1,271,020	1,303,000
Vending Machine Concessions	471	1,000	1,000	1,000
Advertising Revenue	35,730	42,000	34,000	34,000
Rental/Lease Income	119,877	118,000	120,000	120,000
Contracted Off-Duty Services	38,964	45,000	39,000	39,000
Fingerprinting Fees	2	3,000	2,000	2,000
Contracted Lab Services	2,387	6,000	6,000	6,000
Water Use Charges	7,413,577	7,585,550	7,262,125	7,589,000
Construction Water Sales	13,663	11,000	11,000	11,000
Water Lease Revenue	42,285	76,000	68,000	68,000
Sewer Use Charges	4,019,569	4,326,586	4,290,000	4,708,000
Tap Connection Fees	393,575	-	161,600	152,000
Stormwater Charges	437,900	432,567	444,000	444,000
Trash Collection Charges	1,806,266	1,828,137	1,808,000	1,808,000
Roll-Off/Special Pickup Fees	46,534	46,000	46,000	46,000
Recycling Revenue	10,876	18,000	12,000	12,000
Sale of Inventory	38,851	71,000	35,000	33,000
Documents/Photocopies	392	1,000	1,000	1,000
Passport Photographs	20,718	20,000	23,100	23,100
Police Reports	10,175	9,000	10,000	10,000
<b>Total User Charges &amp; Fees</b>	<b>16,970,260</b>	<b>17,157,767</b>	<b>16,910,545</b>	<b>17,692,828</b>
<b>Fines &amp; Forfeits</b>				
Court Costs	69,280	76,440	63,200	69,520
General Fines	3,625	3,150	2,500	2,625
Criminal Fines	11,936	19,950	11,600	12,180
Traffic Fines	600,214	769,406	594,400	624,120
Parking Fines	5,395	12,600	10,000	10,000
OJW Revenue	12,050	14,400	12,600	12,600
Forfeitures	205	-	-	-
Forfeitures - State	-	-	4,000	4,000
Forfeitures - Federal	13,831	-	3,000	3,000
Victim Assistance Surcharge	40,699	66,000	39,750	44,000
Nuisance Abatement Fees	7,713	16,609	7,500	8,000
Landscaping Citations	320	4,000	3,000	3,000
Housing Citations	-	1,000	1,000	1,000
Litter Citations	-	2,000	1,000	1,000
Illegal Vehicle Citations	-	2,000	1,000	1,000
Other Citations	7,567	7,000	6,000	6,000
<b>Total Fines &amp; Forfeits</b>	<b>772,835</b>	<b>994,555</b>	<b>760,550</b>	<b>802,045</b>

## City-Wide Revenue Detail

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Other Revenue</b>				
Investment Earnings	1,149,604	542,000	1,231,750	1,223,000
Miscellaneous	2,035,320	1,728,000	12,756,315	1,933,000
Cash Over/Short	1,730	-	1,000	-
<b>Total Other Revenue</b>	<b>3,186,654</b>	<b>2,270,000</b>	<b>13,989,065</b>	<b>3,156,000</b>
<b>Total Revenues</b>	<b>\$ 55,581,576</b>	<b>\$ 56,598,362</b>	<b>\$ 69,602,311</b>	<b>\$ 65,420,928</b>



## City-Wide Expenditure Detail

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	16,461,125	17,674,274	16,518,696	18,193,026
Seasonal/Temporary Wages	243,047	247,711	231,721	310,603
Overtime	560,896	436,400	505,296	518,900
Stipend	1,166	-	1,183	-
Allowances	132,540	134,256	133,699	140,140
Medicare	231,533	259,264	232,361	267,794
Unemployment Insurance	-	25,000	-	25,000
Workers Compensation	273,930	397,865	242,619	399,143
Retirement Contributions	1,459,293	1,595,650	1,455,242	1,626,711
Medical Benefits	2,499,538	2,636,063	2,574,599	2,963,077
Life/Disability Benefits	197,641	246,608	208,620	283,000
Post-Employment Benefits	34,122	28,000	27,891	28,000
<b>Total Personnel</b>	<b>22,094,831</b>	<b>23,681,091</b>	<b>22,131,927</b>	<b>24,755,394</b>
<b>Purchased Services</b>				
Professional Services	1,086,808	2,141,536	1,975,911	2,163,749
Technical Services	932,490	740,571	760,259	781,721
General Services	694,789	713,905	739,212	785,435
Property Services	2,264,257	1,898,500	1,853,300	1,992,665
Repair/Maintenance Services	(127)	-	-	-
Communication Services	1,121,286	1,244,577	1,236,372	1,225,532
Internet Services	12,047	9,500	10,900	9,000
Training/Registration	191,080	273,899	276,438	300,659
Mileage/Travel	11,607	18,635	20,823	18,000
Rentals/Leases	85,756	102,450	110,280	88,170
Insurance Premiums	327,346	390,936	393,006	460,562
<b>Total Purchased Services</b>	<b>6,727,339</b>	<b>7,534,509</b>	<b>7,376,501</b>	<b>7,825,493</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	50,532	63,713	63,691	63,263
Technology Supplies	104,690	63,600	71,936	70,100
Operating Supplies	1,871,843	1,598,338	1,460,600	1,163,801
Chemicals/Compounds	285,014	350,000	490,000	552,745
Maintenance Supplies	-	-	-	240,000
Inventory Supplies	58,631	87,500	87,500	71,000
Uniforms/Clothing	19,286	19,600	21,334	22,950
Non-Capital Equipment	295,747	302,900	318,940	451,845
Gas/Electricity	1,499,359	1,639,830	1,568,230	1,610,500
Motor Vehicle Fuels	260,712	209,311	258,201	253,489
<b>Total Supplies/Non-Capital Equipment</b>	<b>4,445,814</b>	<b>4,334,792</b>	<b>4,340,432</b>	<b>4,499,693</b>
<b>Capital Outlay</b>				
Property/Rights	-	1,000,000	600,000	1,000,000
Capital Equipment	1,256,751	1,835,396	1,396,610	2,285,948
Capital Improvement Projects	18,086,065	29,624,302	15,677,163	72,577,611
<b>Total Capital Outlay</b>	<b>19,342,816</b>	<b>32,459,698</b>	<b>17,673,773</b>	<b>75,863,559</b>

## City-Wide Expenditure Detail

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Miscellaneous</b>				
Dues/Fees	120,075	139,430	140,397	140,560
Grants/Donations	103,275	240,152	220,152	213,905
Community Incentive	22,383	30,000	30,000	30,000
Bad Debt Expense	-	500	500	500
<b>Total Other Expenditures</b>	<b>245,733</b>	<b>410,082</b>	<b>391,049</b>	<b>384,965</b>
<b>Contingency</b>				
Contingency	-	50,000	-	50,000
<b>Total Contingency</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>Total Expenditures</b>	<b>\$ 52,856,533</b>	<b>\$ 68,470,172</b>	<b>\$ 51,913,682</b>	<b>\$ 113,379,104</b>

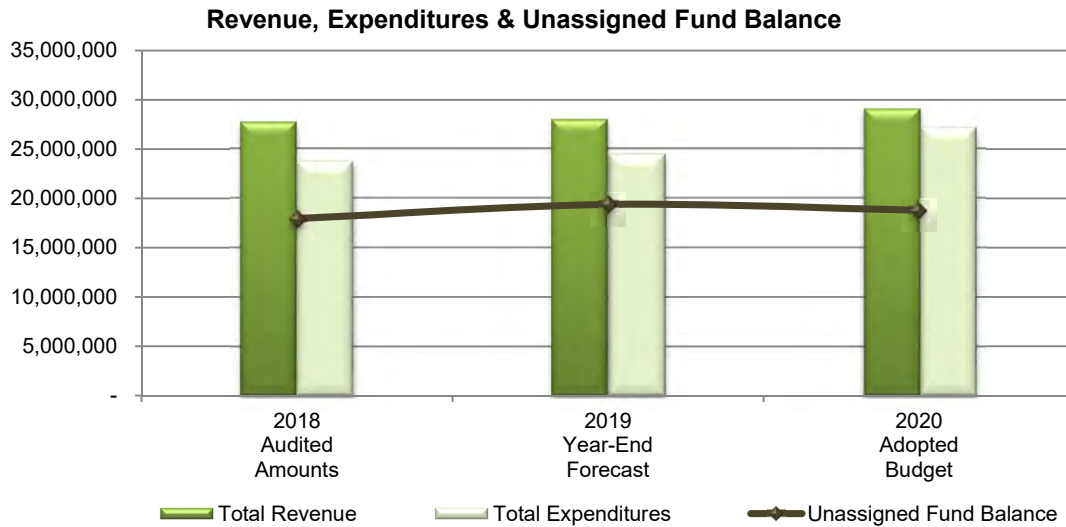




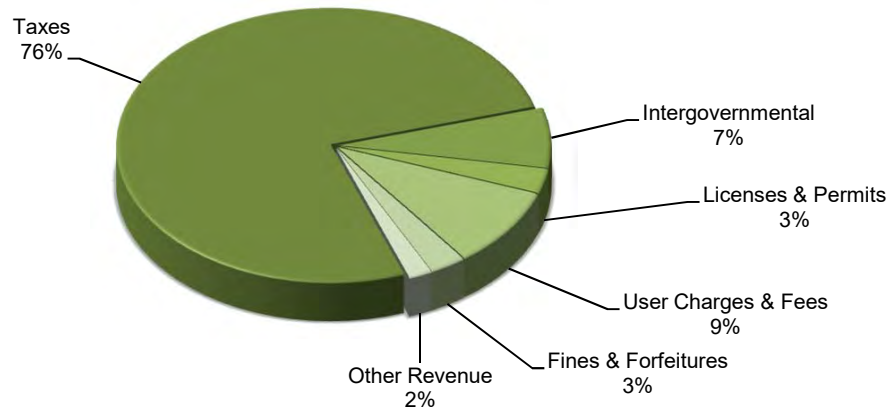


## General Fund Summary

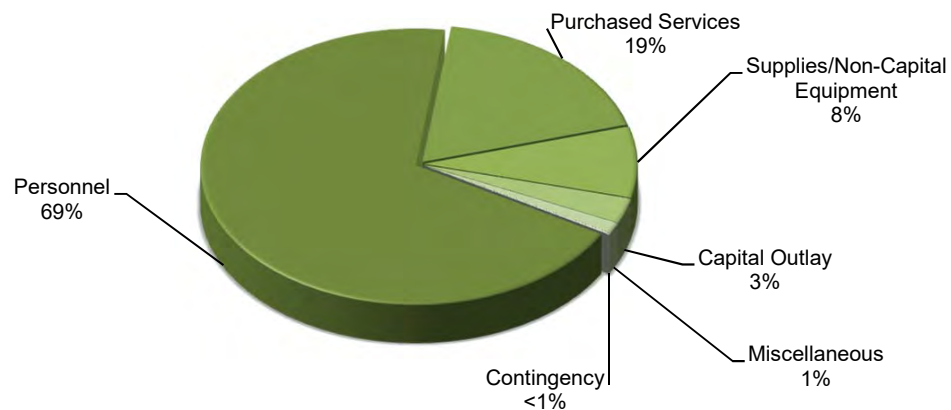
	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
Taxes	\$ 20,546,104	\$ 20,237,986	\$ 20,979,660	\$ 22,099,263
Intergovernmental	2,248,945	2,047,476	2,214,430	2,051,903
Licenses & Permits	998,100	718,240	817,849	839,889
User Charges & Fees	2,651,742	2,703,327	2,675,820	2,724,228
Fines & Forfeitures	772,835	994,555	760,550	802,045
Other Revenue	481,167	340,000	521,000	520,000
<b>Total Revenue</b>	<b>27,698,893</b>	<b>27,041,584</b>	<b>27,969,309</b>	<b>29,037,328</b>
<b>Expenditures:</b>				
Personnel	\$ 16,648,061	\$ 17,795,994	\$ 16,706,554	\$ 18,676,545
Purchased Services	3,950,265	4,778,578	4,633,088	5,005,967
Supplies/Non-Capital Equipment	2,293,192	2,220,889	2,244,625	2,260,993
Capital Outlay	619,836	439,396	494,607	799,300
Miscellaneous	214,750	370,672	352,345	344,880
Contingency	-	50,000	-	50,000
<b>Total Expenditures</b>	<b>23,726,104</b>	<b>25,655,529</b>	<b>24,431,219</b>	<b>27,137,685</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>3,972,789</b>	<b>1,386,055</b>	<b>3,538,090</b>	<b>1,899,643</b>
<b>Other Financing Sources/(Uses):</b>				
Transfers In/(Out)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)
Sale of Assets	9,806	-	-	-
Insurance Recovery/(Claims)	53,708	(125,000)	(200,000)	(125,000)
Economic Incentives	(458,005)	(65,000)	(65,000)	-
<b>Total Other Financing Sources/(Uses)</b>	<b>(2,094,491)</b>	<b>(1,890,000)</b>	<b>(1,965,000)</b>	<b>(1,825,000)</b>
<b>Net Change In Fund Balance:</b>	<b>1,878,298</b>	<b>(503,945)</b>	<b>1,573,090</b>	<b>74,643</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	22,519,796	24,398,094	24,398,094	25,971,184
Ending Fund Balance	<b>24,398,094</b>	<b>23,894,149</b>	<b>25,971,184</b>	<b>26,045,827</b>
<b>Less Restrictions, Commitments, &amp; Assignments:</b>				
3% TABOR Reserve Restriction	829,233	826,366	791,887	868,881
Operating Reserve Commitment	5,625,916	6,060,016	5,807,168	6,371,790
<b>Unassigned Fund Balance</b>	<b>\$ 17,942,945</b>	<b>\$ 17,007,767</b>	<b>\$ 19,372,129</b>	<b>\$ 18,805,156</b>



### Operating Revenue Budget By Category



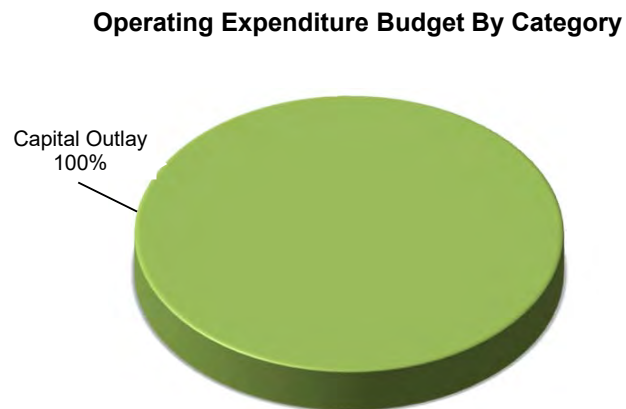
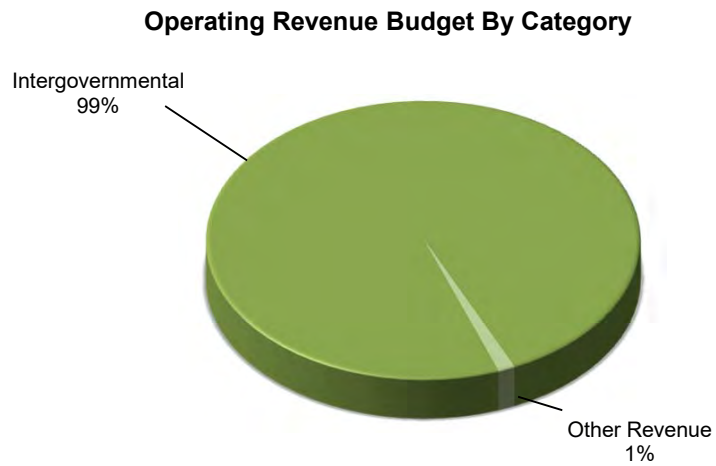
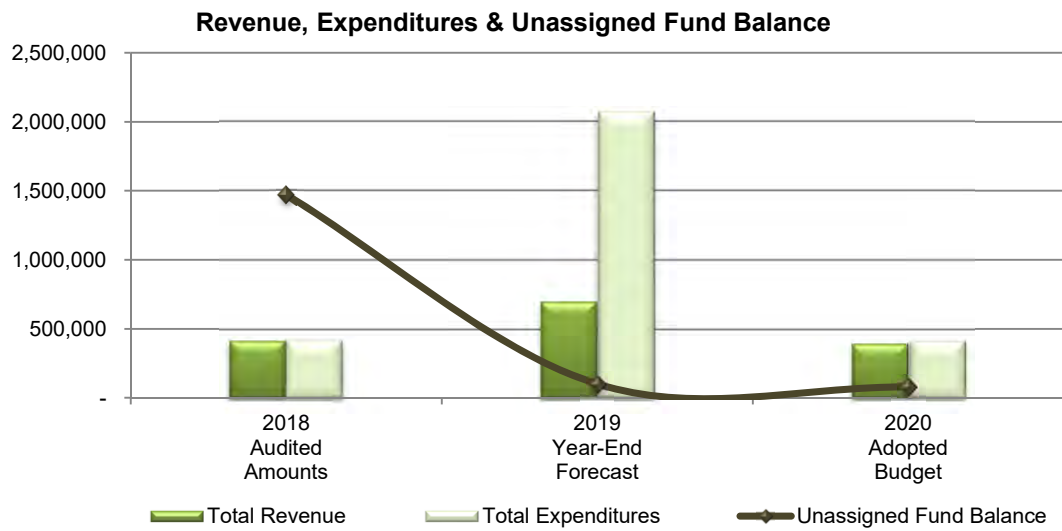
### Operating Expenditure Budget By Category



## Conservation Trust Fund Summary

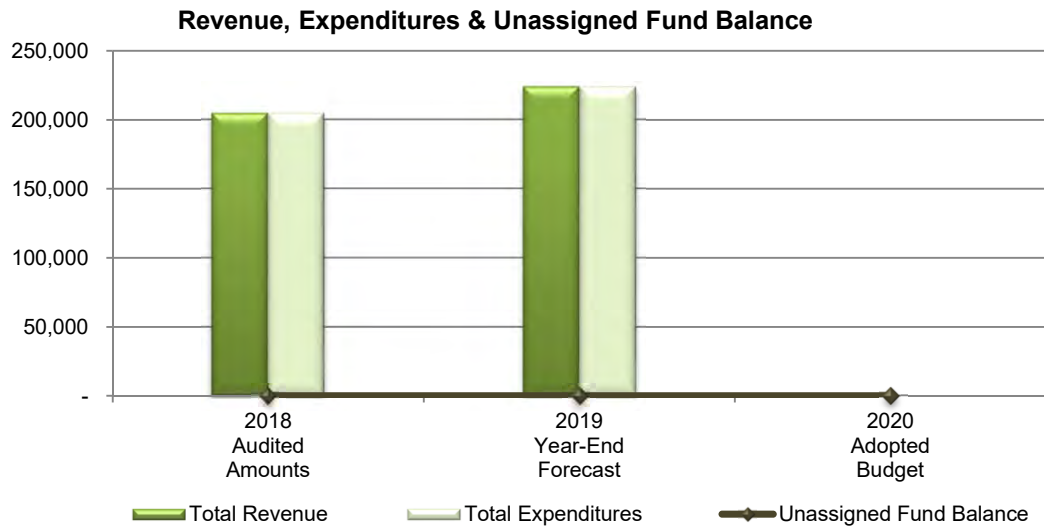
	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
Intergovernmental	\$ 393,881	\$ 688,507	\$ 687,907	\$ 393,000
Other Revenue	25,785	5,000	13,750	5,000
<b>Total Revenue</b>	<b>419,666</b>	<b>693,507</b>	<b>701,657</b>	<b>398,000</b>
<b>Expenditures:</b>				
Capital Outlay	\$ 426,032	\$ 2,072,577	\$ 2,072,577	\$ 420,000
<b>Total Expenditures</b>	<b>426,032</b>	<b>2,072,577</b>	<b>2,072,577</b>	<b>420,000</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>(6,366)</b>	<b>(1,379,070)</b>	<b>(1,370,920)</b>	<b>(22,000)</b>
<b>Net Change In Fund Balance:</b>	<b>(6,366)</b>	<b>(1,379,070)</b>	<b>(1,370,920)</b>	<b>(22,000)</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	1,478,731	1,472,365	1,472,365	101,445
Ending Fund Balance	<b>1,472,365</b>	<b>93,295</b>	<b>101,445</b>	<b>79,445</b>
<b>Unassigned Fund Balance</b>	<b>\$ 1,472,365</b>	<b>\$ 93,295</b>	<b>\$ 101,445</b>	<b>\$ 79,445</b>





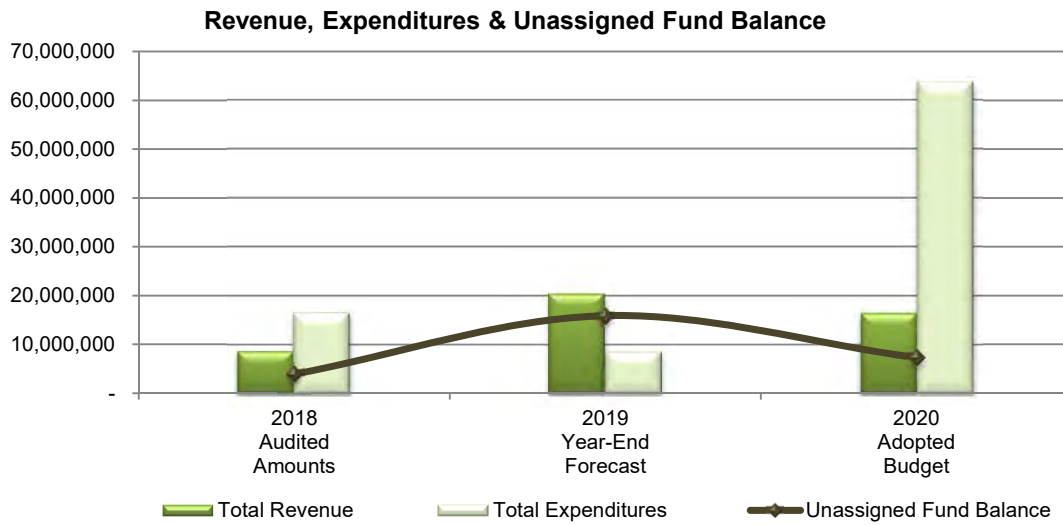
## CDBG Fund Summary

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
Intergovernmental	\$ 204,773	\$ 224,091	\$ 224,091	\$ -
<b>Total Revenue</b>	<b>204,773</b>	<b>224,091</b>	<b>224,091</b>	<b>-</b>
<b>Expenditures:</b>				
Capital Outlay	\$ 204,773	\$ 224,091	\$ 224,091	\$ -
<b>Total Expenditures</b>	<b>204,773</b>	<b>224,091</b>	<b>224,091</b>	<b>-</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change In Fund Balance:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-
<b>Unassigned Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

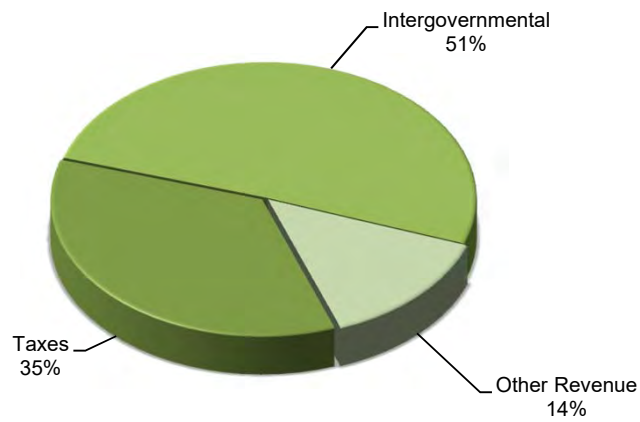


## Capital Projects Fund Summary

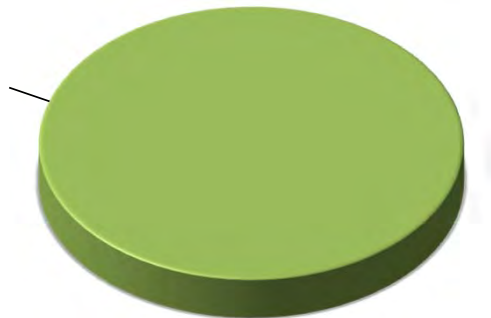
	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
Taxes	\$ 4,856,151	\$ 4,824,937	\$ 5,431,147	\$ 5,849,000
Intergovernmental	1,540,467	3,588,300	3,535,255	8,419,000
Other Revenue	2,370,388	221,000	11,523,000	2,313,000
<b>Total Revenue</b>	<b>8,767,006</b>	<b>8,634,237</b>	<b>20,489,402</b>	<b>16,581,000</b>
<b>Expenditures:</b>				
Capital Outlay	16,585,894	20,339,351	8,683,352	63,808,407
<b>Total Expenditures</b>	<b>16,585,894</b>	<b>20,339,351</b>	<b>8,683,352</b>	<b>63,808,407</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>(7,818,888)</b>	<b>(11,705,114)</b>	<b>11,806,050</b>	<b>(47,227,407)</b>
<b>Other Financing Sources/(Uses):</b>				
Transfers In/(Out)	1,700,000	1,700,000	1,700,000	1,700,000
Debt Issuance/(Payments)	(1,468,419)	(1,466,019)	40,533,981	(4,268,019)
<b>Total Other Financing Sources/(Uses)</b>	<b>231,581</b>	<b>233,981</b>	<b>42,233,981</b>	<b>(2,568,019)</b>
<b>Net Change In Fund Balance:</b>	<b>(7,587,307)</b>	<b>(11,471,133)</b>	<b>54,040,031</b>	<b>(49,795,426)</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	31,258,668	23,671,361	23,671,361	77,711,392
Ending Fund Balance	<b>23,671,361</b>	<b>12,200,228</b>	<b>77,711,392</b>	<b>27,915,966</b>
<b>Less Restrictions, Commitments, &amp; Assignments:</b>				
4.000 Mill Restricted Fund Balance	906,268	1,059,023	1,059,024	610,024
1/2% Sales/Use Tax Restricted Balance	13,556,876	2,382,290	13,492,557	14,019,538
Marijuana Sales Tax Restricted Balance	2,251,421	876,437	3,389,918	3,877,918
ADCOO Restricted Fund Balance	998,136	513,039	572,388	833,388
ADCOT Restricted Fund Balance	1,300,132	1,221,190	1,308,297	1,307,890
Debt Restricted Fund Balance	755,013	-	42,000,000	-
<b>Unassigned Fund Balance</b>	<b>\$ 3,903,515</b>	<b>\$ 6,148,249</b>	<b>\$ 15,889,208</b>	<b>\$ 7,267,208</b>



**Operating Revenue Budget By Category**



**Operating Expenditure Budget By Category**



## 4.000 Mill Property Tax Restricted Revenue

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
4.000 Mill Property Tax	\$ 1,367,751	\$ 1,372,949	\$ 1,372,950	\$ 1,716,000
Other Revenue	-	-	-	1,800,000
<b>Total Revenue</b>	<b>1,367,751</b>	<b>1,372,949</b>	<b>1,372,950</b>	<b>3,516,000</b>
<b>Expenditures:</b>				
Road Reconstruction Improvements	\$ 4,806	\$ 1,220,194	\$ 1,220,194	\$ 3,965,000
<b>Total Expenditures</b>	<b>4,806</b>	<b>1,220,194</b>	<b>1,220,194</b>	<b>3,965,000</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>1,362,945</b>	<b>152,755</b>	<b>152,756</b>	<b>(449,000)</b>
<b>Net Change In Fund Balance:</b>	<b>1,362,945</b>	<b>152,755</b>	<b>152,756</b>	<b>(449,000)</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	(456,677)	906,268	906,268	1,059,024
Ending Fund Balance	<b>\$ 906,268</b>	<b>\$ 1,059,023</b>	<b>\$ 1,059,024</b>	<b>\$ 610,024</b>

## 1/2% Sales/Use Tax Restricted Revenue

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
1/2% Sales/Use Tax	\$ 2,878,343	\$ 2,826,972	\$ 2,919,700	\$ 2,995,000
<b>Total Revenue</b>	<b>2,878,343</b>	<b>2,826,972</b>	<b>2,919,700</b>	<b>2,995,000</b>
<b>Expenditures:</b>				
Capital Improvement Projects	\$ 1,416,059	\$ 12,535,539	\$ 1,518,000	\$ -
<b>Total Expenditures</b>	<b>1,416,059</b>	<b>12,535,539</b>	<b>1,518,000</b>	<b>-</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>1,462,284</b>	<b>(9,708,567)</b>	<b>1,401,700</b>	<b>2,995,000</b>
<b>Other Financing Sources/(Uses):</b>				
Debt Issuance/(Payments)	(1,468,419)	(1,466,019)	(1,466,019)	(2,468,019)
<b>Total Other Financing Sources/(Uses)</b>	<b>(1,468,419)</b>	<b>(1,466,019)</b>	<b>(1,466,019)</b>	<b>(2,468,019)</b>
<b>Net Change In Fund Balance:</b>	<b>(6,135)</b>	<b>(11,174,586)</b>	<b>(64,319)</b>	<b>526,981</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	13,563,011	13,556,876	13,556,876	13,492,557
Ending Fund Balance	<b>\$ 13,556,876</b>	<b>\$ 2,382,290</b>	<b>\$ 13,492,557</b>	<b>\$ 14,019,538</b>

## 4% Marijuana Sales Tax Restricted Revenue

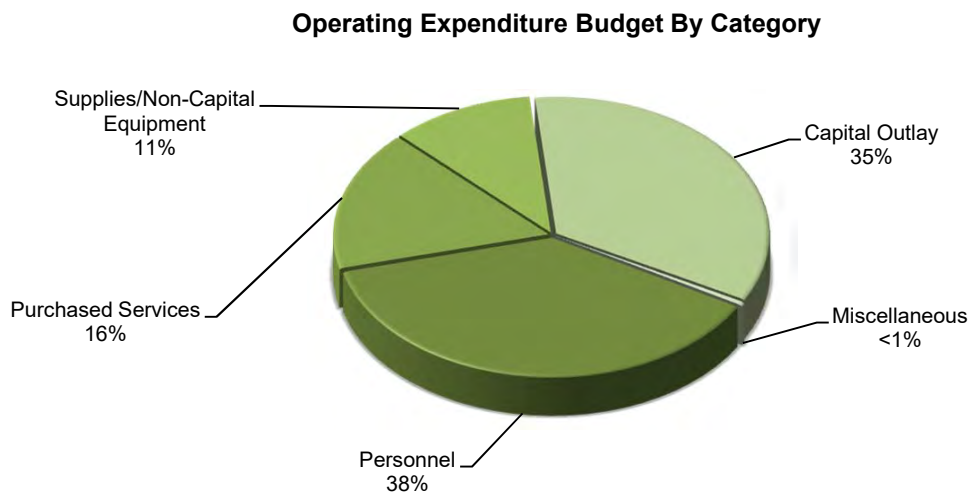
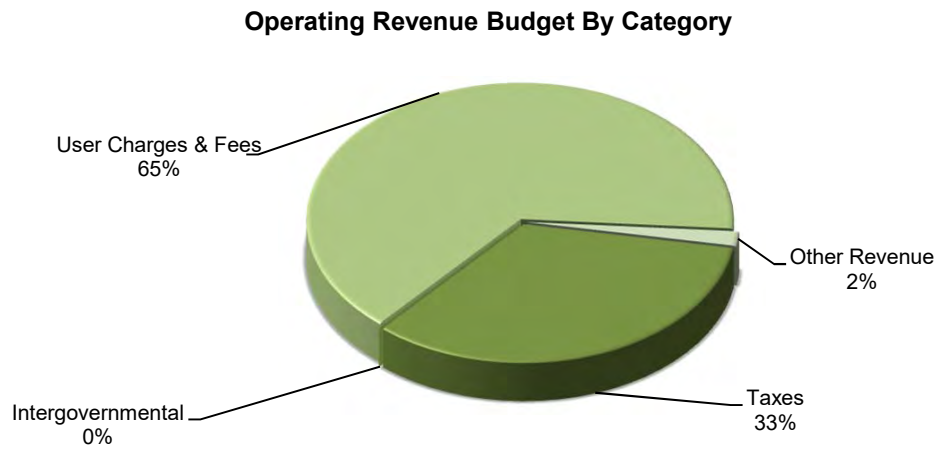
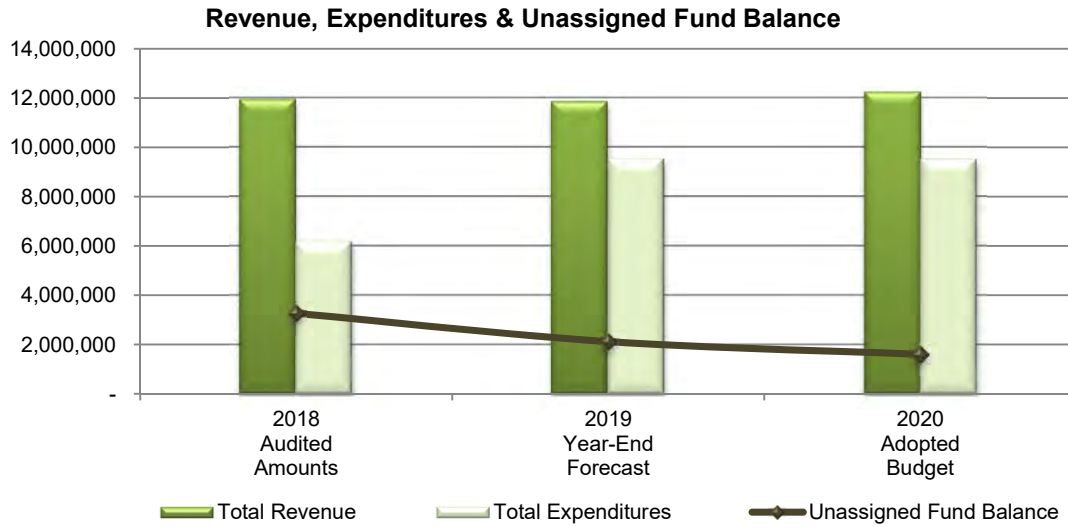
	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
Marijuana Sales Tax	\$ 610,057	\$ 625,016	\$ 1,138,497	\$ 1,138,000
<b>Total Revenue</b>	<b>610,057</b>	<b>625,016</b>	<b>1,138,497</b>	<b>1,138,000</b>
<b>Expenditures:</b>				
Capital Improvement Projects	\$ -	\$ 2,000,000	\$ -	\$ -
<b>Total Expenditures</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>610,057</b>	<b>(1,374,984)</b>	<b>1,138,497</b>	<b>1,138,000</b>
<b>Other Financing Sources/(Uses):</b>				
Debt Issuance/(Payments)	-	-	-	(650,000)
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(650,000)</b>
<b>Net Change In Fund Balance:</b>	<b>610,057</b>	<b>(1,374,984)</b>	<b>1,138,497</b>	<b>488,000</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	1,641,364	2,251,421	2,251,421	3,389,918
<b>Ending Fund Balance</b>	<b>\$ 2,251,421</b>	<b>\$ 876,437</b>	<b>\$ 3,389,918</b>	<b>\$ 3,877,918</b>





## Water Fund Summary

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
Taxes	\$ 3,863,406	\$ 3,823,016	\$ 4,031,825	\$ 4,118,000
Intergovernmental	-	3,500	-	-
User Charges & Fees	7,884,457	7,785,150	7,605,125	7,932,600
Other Revenue	203,128	71,000	220,000	208,000
<b>Total Revenue</b>	<b>11,950,991</b>	<b>11,682,666</b>	<b>11,856,950</b>	<b>12,258,600</b>
<b>Expenditures:</b>				
Personnel	\$ 3,142,495	\$ 3,426,861	\$ 3,095,235	\$ 3,588,262
Purchased Services	1,661,776	1,685,414	1,681,663	1,572,514
Supplies/Non-Capital Equipment	966,737	890,634	880,638	1,033,505
Capital Outlay	380,948	4,457,711	3,846,270	3,286,592
Miscellaneous	28,829	35,460	35,254	38,630
<b>Total Expenditures</b>	<b>6,180,785</b>	<b>10,496,080</b>	<b>9,539,060</b>	<b>9,519,503</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>5,770,206</b>	<b>1,186,586</b>	<b>2,317,890</b>	<b>2,739,097</b>
<b>Other Financing Sources/(Uses):</b>				
Debt Issuance/(Payments)	(1,015,305)	(976,158)	(976,158)	(977,707)
Sale of Assets	-	-	11,000	-
<b>Total Other Financing Sources/(Uses)</b>	<b>(1,015,305)</b>	<b>(976,158)</b>	<b>(965,158)</b>	<b>(977,707)</b>
<b>Net Change In Fund Balance:</b>	<b>4,754,901</b>	<b>210,428</b>	<b>1,352,732</b>	<b>1,761,390</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	9,318,098	14,072,999	14,072,999	15,425,731
Ending Fund Balance	<b>14,072,999</b>	<b>14,283,427</b>	<b>15,425,731</b>	<b>17,187,121</b>
<b>Less Restrictions, Commitments, &amp; Assignments:</b>				
3% TABOR Reserve Restriction	242,628	221,152	315,127	314,916
Debt Service Reserve Restriction	42,015	120,856	177,982	323,275
Water Right Purchase Restriction	8,069,188	9,001,183	10,388,888	12,383,888
Capital/Infrastructure Commitment	1,000,000	1,000,000	1,000,000	1,000,000
Operating Reserve Commitment	1,449,959	1,509,592	1,423,198	1,558,228
<b>Unassigned Fund Balance</b>	<b>\$ 3,269,209</b>	<b>\$ 2,430,644</b>	<b>\$ 2,120,536</b>	<b>\$ 1,606,814</b>



## Debt Service Function

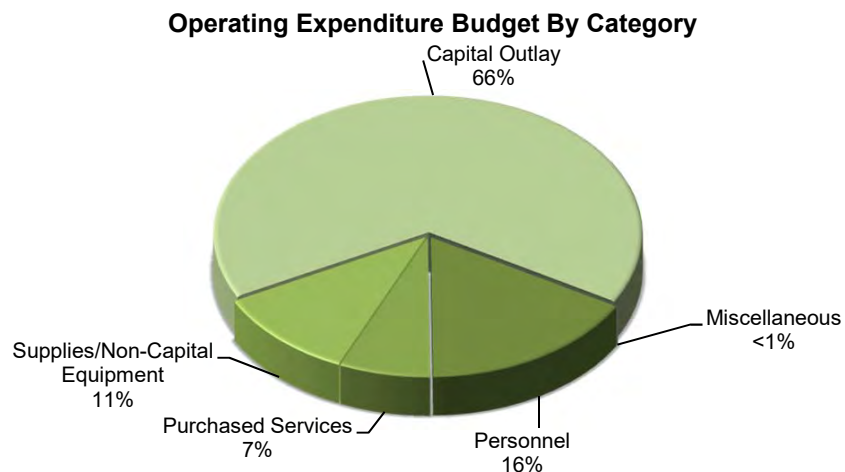
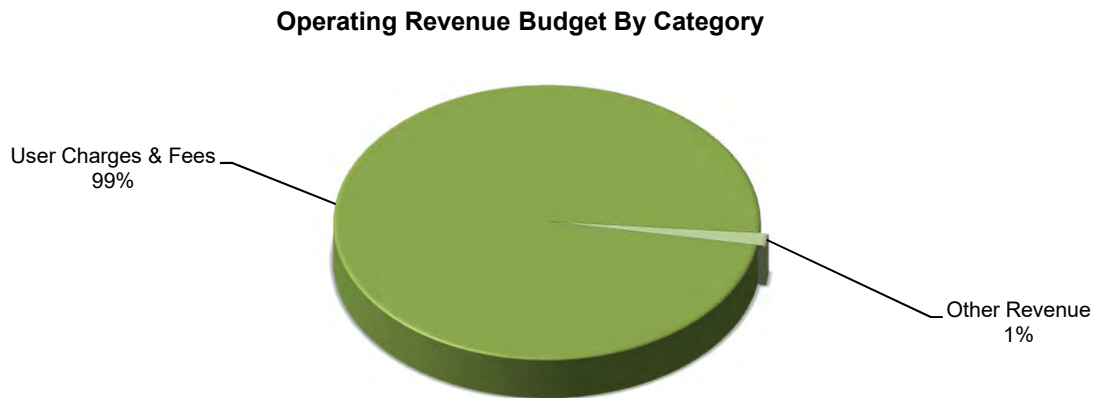
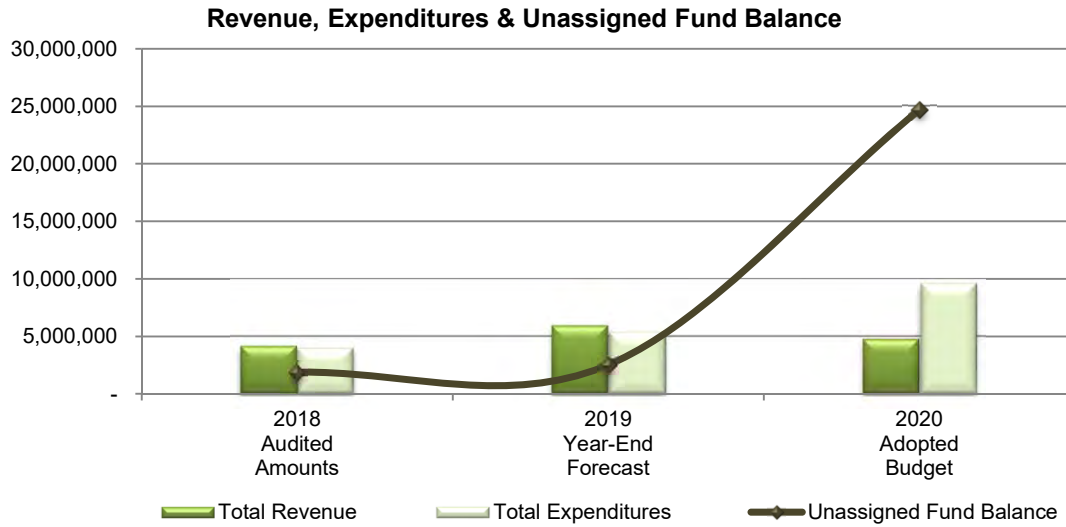
	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
Food Related Sales Tax	\$ 985,063	\$ 1,007,014	\$ 1,112,125	\$ 1,123,000
<b>Total Revenue</b>	<b>985,063</b>	<b>1,007,014</b>	<b>1,112,125</b>	<b>1,123,000</b>
<b>Expenditures:</b>				
Agent Fees	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>985,063</b>	<b>1,007,014</b>	<b>1,112,125</b>	<b>1,123,000</b>
<b>Other Financing Sources/(Uses):</b>				
Series 2002A - Certificates of Participation	-	-	-	-
2013 Lease Purchase Agreement	(1,015,305)	(976,158)	(976,158)	(977,707)
<b>Total Other Financing Sources/(Uses)</b>	<b>(1,015,305)</b>	<b>(976,158)</b>	<b>(976,158)</b>	<b>(977,707)</b>
<b>Net Change In Fund Balance:</b>	<b>(30,242)</b>	<b>30,856</b>	<b>135,967</b>	<b>145,293</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	72,257	90,000	42,015	177,982
Ending Fund Balance	<b>\$ 42,015</b>	<b>\$ 120,856</b>	<b>\$ 177,982</b>	<b>\$ 323,275</b>

## Water Resources Function

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
Non-Food Sales/Use Tax	\$ 2,878,343	\$ 2,816,002	\$ 2,919,700	\$ 2,995,000
<b>Total Revenue</b>	<b>2,878,343</b>	<b>2,816,002</b>	<b>2,919,700</b>	<b>2,995,000</b>
<b>Expenditures:</b>				
Water Rights Purchases	\$ 218,246	\$ 1,000,000	\$ 600,000	\$ 1,000,000
<b>Total Expenditures</b>	<b>218,246</b>	<b>1,000,000</b>	<b>600,000</b>	<b>1,000,000</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>2,660,097</b>	<b>1,816,002</b>	<b>2,319,700</b>	<b>1,995,000</b>
<b>Net Change In Fund Balance:</b>	<b>2,660,097</b>	<b>1,816,002</b>	<b>2,319,700</b>	<b>1,995,000</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	5,409,091	7,185,181	8,069,188	10,388,888
Ending Fund Balance	<b>\$ 8,069,188</b>	<b>\$ 9,001,183</b>	<b>\$ 10,388,888</b>	<b>\$ 12,383,888</b>

## Wastewater Fund Summary

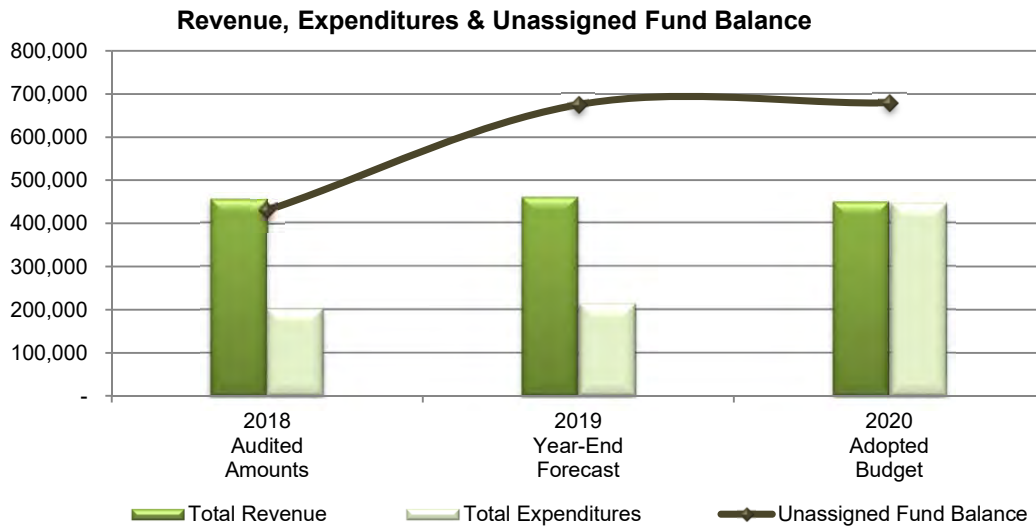
	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
User Charges & Fees	\$ 4,097,369	\$ 4,326,586	\$ 4,290,000	\$ 4,708,000
Other Revenue	70,088	1,622,000	1,670,000	70,000
<b>Total Revenue</b>	<b>4,167,457</b>	<b>5,948,586</b>	<b>5,960,000</b>	<b>4,778,000</b>
<b>Expenditures:</b>				
Personnel	\$ 1,464,822	\$ 1,589,516	\$ 1,437,241	\$ 1,579,724
Purchased Services	711,159	657,650	646,936	650,150
Supplies/Non-Capital Equipment	943,834	1,021,782	1,013,782	1,029,695
Capital Outlay	873,101	4,048,572	2,263,509	6,320,627
Miscellaneous	1,040	1,500	1,000	305
<b>Total Expenditures</b>	<b>3,993,956</b>	<b>7,319,020</b>	<b>5,362,468</b>	<b>9,580,501</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>173,501</b>	<b>(1,370,434)</b>	<b>597,532</b>	<b>(4,802,501)</b>
<b>Other Financing Sources/(Uses):</b>				
Debt Issuance/(Payments)	-	-	-	27,000,000
Sale of Assets	-	-	43,000	-
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>43,000</b>	<b>27,000,000</b>
<b>Net Change In Fund Balance:</b>	<b>173,501</b>	<b>(1,370,434)</b>	<b>640,532</b>	<b>22,197,499</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	3,488,210	3,661,711	3,661,711	4,302,243
Ending Fund Balance	<b>3,661,711</b>	<b>2,291,277</b>	<b>4,302,243</b>	<b>26,499,742</b>
<b>Less Restrictions, Commitments, &amp; Assignments:</b>				
Capital/Infrastructure Commitment	1,000,000	1,000,000	1,000,000	1,000,000
Operating Reserve Commitment	780,214	817,612	774,740	814,969
<b>Unassigned Fund Balance</b>	<b>\$ 1,881,497</b>	<b>\$ 473,665</b>	<b>\$ 2,527,503</b>	<b>\$ 24,684,773</b>



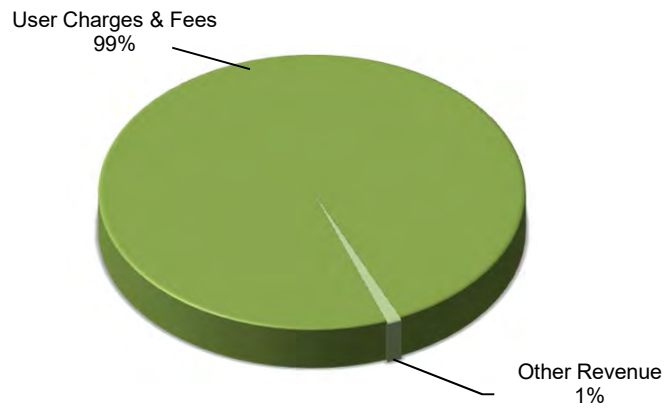
## Stormwater Fund Summary

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
User Charges & Fees	\$ 449,900	\$ 432,567	\$ 453,600	\$ 444,000
Other Revenue	5,588	2,000	6,315	5,000
<b>Total Revenue</b>	<b>455,488</b>	<b>434,567</b>	<b>459,915</b>	<b>449,000</b>
<b>Expenditures:</b>				
Personnel	\$ 83,087	\$ 84,959	\$ 85,366	\$ 85,435
Purchased Services	33,182	31,350	31,362	50,050
Supplies/Non-Capital Equipment	85,792	20,000	20,000	20,000
Capital Outlay	-	265,000	76,015	288,985
Miscellaneous	655	1,950	1,950	650
<b>Total Expenditures</b>	<b>202,716</b>	<b>403,259</b>	<b>214,693</b>	<b>445,120</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>252,772</b>	<b>31,308</b>	<b>245,222</b>	<b>3,880</b>
<b>Net Change In Fund Balance:</b>	<b>252,772</b>	<b>31,308</b>	<b>245,222</b>	<b>3,880</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	177,038	429,810	429,810	675,032
Ending Fund Balance	<b>429,810</b>	<b>461,118</b>	<b>675,032</b>	<b>678,912</b>
<b>Unassigned Fund Balance</b>	<b>\$ 429,810</b>	<b>\$ 461,118</b>	<b>\$ 675,032</b>	<b>\$ 678,912</b>

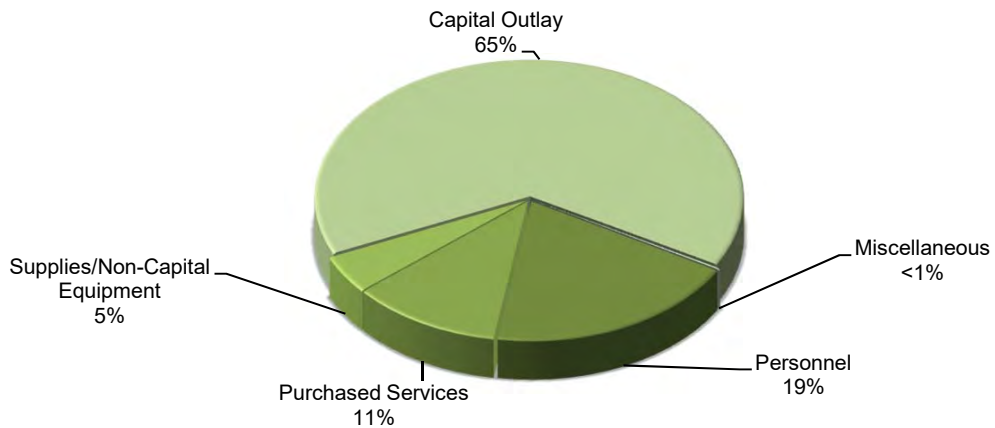




### Operating Revenue Budget By Category

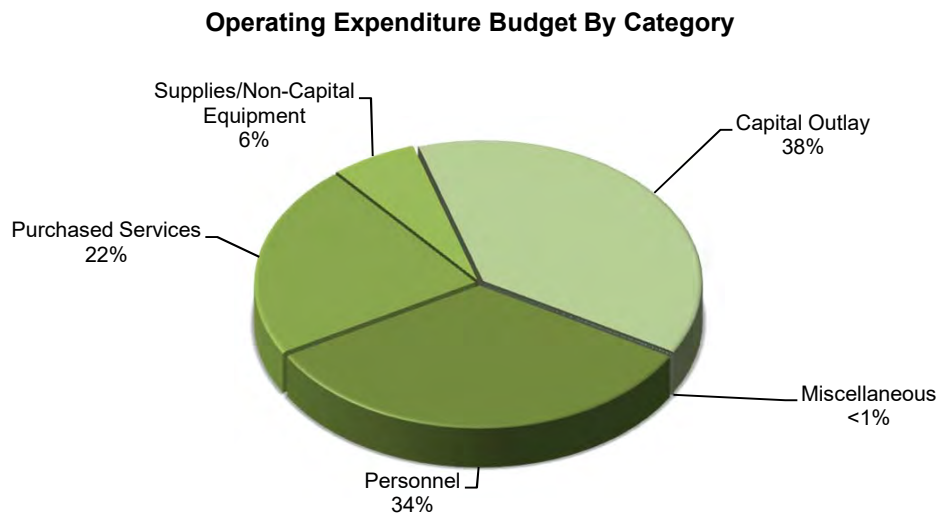
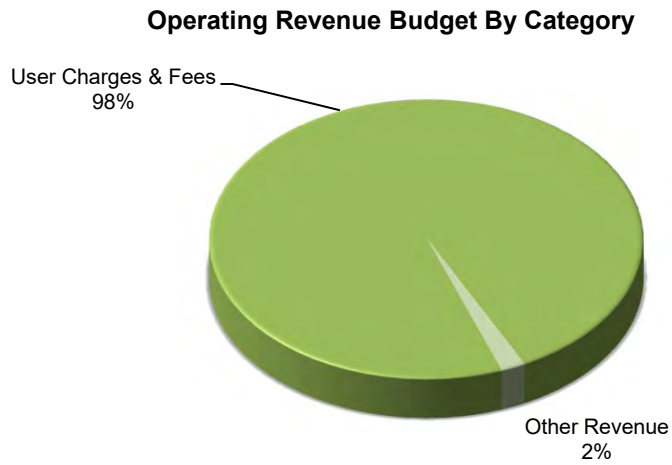
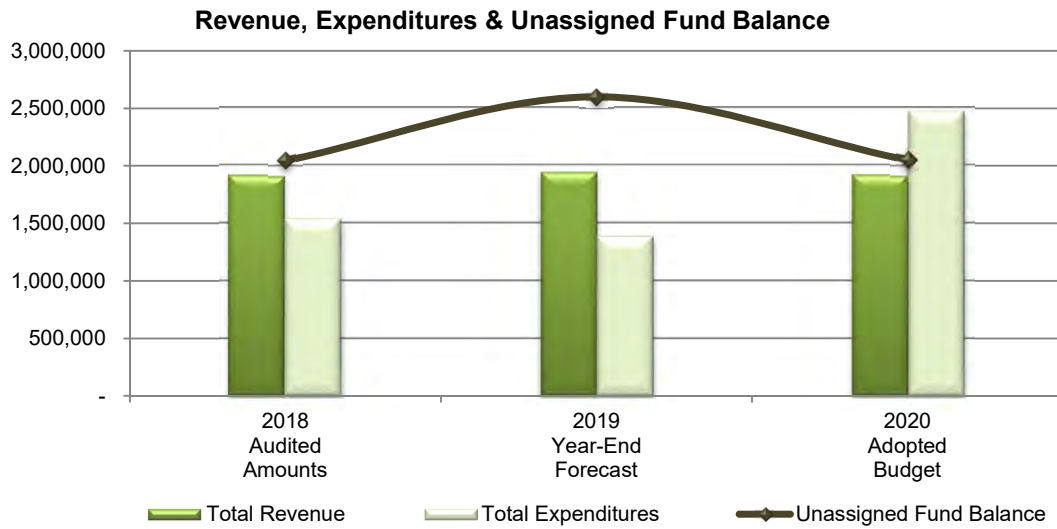


### Operating Expenditure Budget By Category



## Sanitation Fund Summary

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Revenue:</b>				
Intergovernmental	\$ -	\$ 19,987	\$ 19,987	\$ -
User Charges & Fees	1,886,792	1,910,137	1,886,000	1,884,000
Other Revenue	30,510	9,000	35,000	35,000
<b>Total Revenue</b>	<b>1,917,302</b>	<b>1,939,124</b>	<b>1,940,987</b>	<b>1,919,000</b>
<b>Expenditures:</b>				
Personnel	\$ 756,366	\$ 783,761	\$ 807,531	\$ 825,428
Purchased Services	370,957	381,517	383,452	546,812
Supplies/Non-Capital Equipment	156,259	181,487	181,387	155,500
Capital Outlay	252,232	613,000	13,352	939,648
Miscellaneous	459	500	500	500
<b>Total Expenditures</b>	<b>1,536,273</b>	<b>1,960,265</b>	<b>1,386,222</b>	<b>2,467,888</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>381,029</b>	<b>(21,141)</b>	<b>554,765</b>	<b>(548,888)</b>
<b>Other Financing Sources/(Uses):</b>				
Insurance Recovery/(Claims)	(1,391)	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>(1,391)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change In Fund Balance:</b>	<b>379,638</b>	<b>(21,141)</b>	<b>554,765</b>	<b>(548,888)</b>
<b>Cumulative Fund Balance</b>				
Beginning Fund Balance	1,664,609	2,044,247	2,044,247	2,599,012
Ending Fund Balance	<b>2,044,247</b>	<b>2,023,106</b>	<b>2,599,012</b>	<b>2,050,124</b>
<b>Unassigned Fund Balance</b>	<b>\$ 2,044,247</b>	<b>\$ 2,023,106</b>	<b>\$ 2,599,012</b>	<b>\$ 2,050,124</b>





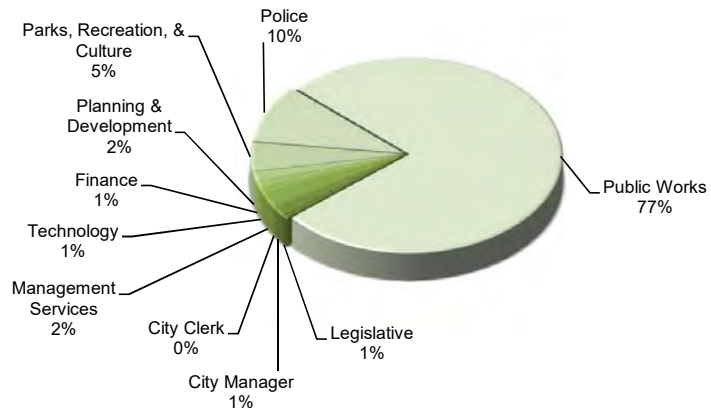




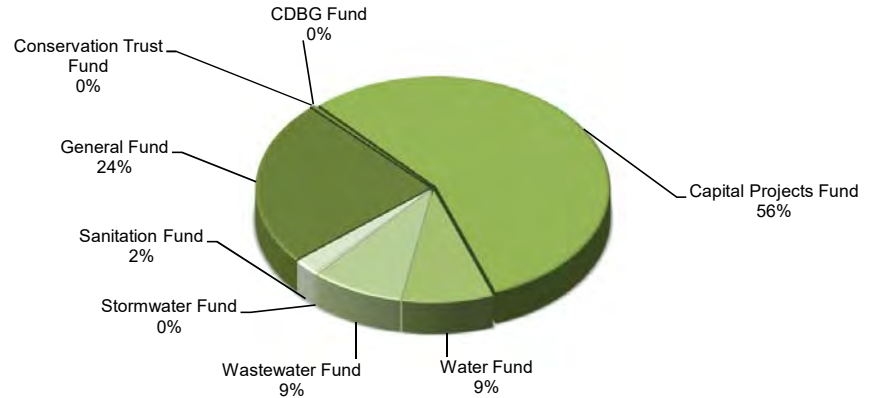
## Department Funding Matrix

	General Fund	Conservation Trust Fund	CDBG Fund	Capital Projects Fund	Water Fund	Wastewater Fund	Stormwater Fund	Sanitation Fund	Total
<b>Departments:</b>									
Legislative	\$ 767,529	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 827,529
City Manager	1,399,769	-	-	-	-	-	-	-	1,399,769
City Clerk	422,427	-	-	-	-	-	-	-	422,427
Management Services	2,136,161	-	-	-	325,555	-	-	11,612	2,473,328
Technology	954,837	-	-	-	227,403	-	-	-	1,182,240
Finance	518,725	-	-	-	862,205	-	-	2,000	1,382,930
Planning & Development	1,725,786	-	-	-	-	-	-	-	1,725,786
Parks, Recreation, & Culture	4,707,744	420,000	-	325,000	-	-	-	-	5,452,744
Police	11,035,961	-	-	-	-	-	-	-	11,035,961
Public Works	3,468,746	-	-	63,483,407	8,044,340	9,580,501	445,120	2,454,276	87,476,390
<b>Total Expenditures</b>	<b>\$ 27,137,685</b>	<b>\$ 420,000</b>	<b>\$ -</b>	<b>\$ 63,808,407</b>	<b>\$ 9,519,503</b>	<b>\$ 9,580,501</b>	<b>\$ 445,120</b>	<b>\$ 2,467,888</b>	<b>\$ 113,379,104</b>

**City-Wide Expenditures By Department**



**City-Wide Expenditures By Fund**



# Legislative

Antonio Esquibel, Mayor

## Department Description

The Legislative Department includes three divisions: City Council, City Attorney, and Boards and Commissions.

The City Council is comprised of the Mayor and two council members elected from each of the City's four wards. The City Council serves as the legislative and governing body of the City of Northglenn and is responsible for establishing City policies and goals.

The City Attorney serves as legal counsel for the City and represents the City in litigation in state and federal courts and before local administrative agencies. The City Attorney advises Council, City Manager, administrative staff, and board members on legal matters, drafts ordinances, resolutions, and contracts for the City. The City Attorney is also responsible for the prosecution of all cases in Municipal Court.

The City of Northglenn has 9 boards and commissions, which provide various opportunities for citizens to become involved in the City. The boards are created by the City Charter, by Ordinance, or by Resolution and include the following: Board of Adjustments, Citizens' Affairs Board, Elections Commission, Historic Preservation Commission, Liquor Licensing Authority, Parks and Recreation Advisory Board, Planning Commission, Victim Assistance and Law Enforcement Board, and Youth Commission.

## 2019 Achievements

- Engaged in Regional Government Authorities: NATA, RTD, I-25, Adams Co. Council of Governments, Metro North Chamber and other regional collaborations
- Hosted 50th Anniversary events throughout year
- Broke ground on new Recreation Center, Senior Center and Theatre project
- Celebrated completion of the Huron Center redevelopment project
- Approved an Intergovernmental Agreement with the Northglenn Urban Renewal Authority for the Civic Campus Project
- Conducted 2019 Resident Survey

## Goals & Objectives

Implementation of the 2019-2023 City Strategic Plan with the following eight strategic priorities:

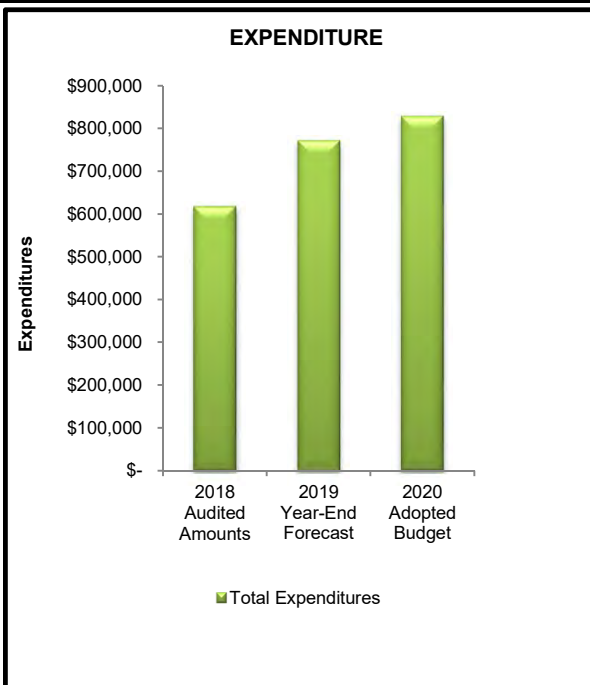
1. High-Performance Government
2. Community Engagement
3. Public Safety
4. Business Retention and Growth
5. Housing Opportunities
6. Diverse community
7. Sustainability
8. Infrastructure



## Legislative

2020 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 767,529	-
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	60,000	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
<b>Total</b>	<b>827,529</b>	<b>-</b>

2020 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
City Council	\$ 822,442	-
Boards & Authorities	5,087	-
<b>Total</b>	<b>827,529</b>	<b>-</b>



EXPENDITURE SUMMARY				
	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
Staff - Full Time Equivalency (FTE)*	-	-	-	-
<b>Expenditures:</b>				
Personnel	\$ 134,933	\$ 137,980	\$ 135,217	\$ 148,737
Purchased Services	291,358	407,017	406,830	407,017
Supplies/Non-Capital Equipment	12,272	13,870	13,870	13,870
Miscellaneous	178,308	214,152	214,152	207,905
Contingency	-	50,000	-	50,000
<b>Total Expenditures</b>	<b>\$ 616,871</b>	<b>\$ 823,019</b>	<b>\$ 770,069</b>	<b>\$ 827,529</b>

2020 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ 10,757
2. Dues and Fees	5,000
3. Grants - Outside Agency Funding	10,000
	<b>\$ 25,757</b>

# Expenditure Detail

## Legislative Department - All Funds

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	87,945	87,708	88,063	97,392
Allowances	39,960	39,960	39,960	39,960
Medicare	1,833	1,855	1,865	1,990
Workers Compensation	80	215	70	234
Retirement Contributions	4,797	7,422	4,887	8,247
Life/Disability Benefits	318	820	372	914
<b>Total Personnel</b>	<b>134,933</b>	<b>137,980</b>	<b>135,217</b>	<b>148,737</b>
<b>Purchased Services</b>				
Professional Services	258,340	344,680	344,000	344,680
Communication Services	8,103	20,162	20,160	20,162
Training/Registration	24,915	42,175	42,670	42,175
<b>Total Purchased Services</b>	<b>291,358</b>	<b>407,017</b>	<b>406,830</b>	<b>407,017</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	54	200	200	200
Operating Supplies	12,218	13,670	13,670	13,670
<b>Total Supplies/Non-Capital Equipment</b>	<b>12,272</b>	<b>13,870</b>	<b>13,870</b>	<b>13,870</b>
<b>Miscellaneous</b>				
Dues/Fees	75,033	84,000	84,000	84,000
Grants/Donations	103,275	130,152	130,152	123,905
<b>Total Other Expenditures</b>	<b>178,308</b>	<b>214,152</b>	<b>214,152</b>	<b>207,905</b>
<b>Contingency</b>				
Contingency	-	50,000	-	50,000
<b>Total Contingency</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>Total Expenditures</b>	<b>\$ 616,871</b>	<b>\$ 823,019</b>	<b>\$ 770,069</b>	<b>\$ 827,529</b>

## Expenditure Detail

### Legislative Department - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	87,945	87,708	88,063	97,392
Allowances	39,960	39,960	39,960	39,960
Medicare	1,833	1,855	1,865	1,990
Workers Compensation	80	215	70	234
Retirement Contributions	4,797	7,422	4,887	8,247
Life/Disability Benefits	318	820	372	914
<b>Total Personnel</b>	<b>134,933</b>	<b>137,980</b>	<b>135,217</b>	<b>148,737</b>
<b>Purchased Services</b>				
Professional Services	243,336	284,680	284,000	284,680
Communication Services	8,103	20,162	20,160	20,162
Training/Registration	24,915	42,175	42,670	42,175
<b>Total Purchased Services</b>	<b>276,354</b>	<b>347,017</b>	<b>346,830</b>	<b>347,017</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	54	200	200	200
Operating Supplies	12,218	13,670	13,670	13,670
<b>Total Supplies/Non-Capital Equipment</b>	<b>12,272</b>	<b>13,870</b>	<b>13,870</b>	<b>13,870</b>
<b>Miscellaneous</b>				
Dues/Fees	75,033	84,000	84,000	84,000
Grants/Donations	103,275	130,152	130,152	123,905
<b>Total Other Expenditures</b>	<b>178,308</b>	<b>214,152</b>	<b>214,152</b>	<b>207,905</b>
<b>Contingency</b>				
Contingency	-	50,000	-	50,000
<b>Total Contingency</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>Total Expenditures</b>	<b>\$ 601,867</b>	<b>\$ 763,019</b>	<b>\$ 710,069</b>	<b>\$ 767,529</b>

# Expenditure Detail

## City Council Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	87,945	87,708	88,063	97,392
Allowances	39,960	39,960	39,960	39,960
Medicare	1,833	1,855	1,865	1,990
Workers Compensation	80	215	70	234
Retirement Contributions	4,797	7,422	4,887	8,247
Life/Disability Benefits	318	820	372	914
<b>Total Personnel</b>	<b>134,933</b>	<b>137,980</b>	<b>135,217</b>	<b>148,737</b>
<b>Purchased Services</b>				
Professional Services	242,456	283,000	283,000	283,000
Communication Services	8,103	20,100	20,100	20,100
Training/Registration	24,815	40,500	40,500	40,500
<b>Total Purchased Services</b>	<b>275,374</b>	<b>343,600</b>	<b>343,600</b>	<b>343,600</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	54	200	200	200
Operating Supplies	9,596	12,000	12,000	12,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>9,650</b>	<b>12,200</b>	<b>12,200</b>	<b>12,200</b>
<b>Miscellaneous</b>				
Dues/Fees	75,033	84,000	84,000	84,000
Grants/Donations	103,275	130,152	130,152	123,905
<b>Total Other Expenditures</b>	<b>178,308</b>	<b>214,152</b>	<b>214,152</b>	<b>207,905</b>
<b>Contingency</b>				
Contingency	-	50,000	-	50,000
<b>Total Contingency</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>Total Expenditures</b>	<b>\$ 598,265</b>	<b>\$ 757,932</b>	<b>\$ 705,169</b>	<b>\$ 762,442</b>

## Expenditure Detail

### Boards & Authorities Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Purchased Services</b>				
Professional Services	880	1,680	1,000	1,680
Communication Services	-	62	60	62
Training/Registration	100	1,675	2,170	1,675
<b>Total Purchased Services</b>	<b>980</b>	<b>3,417</b>	<b>3,230</b>	<b>3,417</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	2,622	1,670	1,670	1,670
<b>Total Supplies/Non-Capital Equipment</b>	<b>2,622</b>	<b>1,670</b>	<b>1,670</b>	<b>1,670</b>
<b>Total Expenditures</b>	<b>\$ 3,602</b>	<b>\$ 5,087</b>	<b>\$ 4,900</b>	<b>\$ 5,087</b>

## Expenditure Detail

### Legislative Department - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Purchased Services</b>				
Professional Services	15,004	60,000	60,000	60,000
<b>Total Purchased Services</b>	<b>15,004</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Total Expenditures</b>	<b>\$ 15,004</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>

## Expenditure Detail

### City Council Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Purchased Services</b>				
Professional Services	15,004	60,000	60,000	60,000
<b>Total Purchased Services</b>	<b>15,004</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Total Expenditures</b>	<b>\$ 15,004</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>

# City Manager

Heather Geyer, City Manager

## Department Description

The City Manager's Office oversees the daily activities, directs the operations of all city departments, and implements policy decisions made by City Council, as well as enforcing City Ordinances. Included in the city manager's department is Public Communications and Economic Development. Communications provides public information to citizens to support transparency in government and foster an informed community through media relations, community partnerships and working with the city administration and other departments. Economic Development activities provide networking, business retention and attraction, maintains a program of business incentives, and provides support to the Northglenn Urban Renewal Authority (NURA).

## 2019 Achievements

- Celebrated the completion of the Huron Center redevelopment project with a groundbreaking
- Expanded Business Retention & Expansion (BRE) programs (Lunch & Learn, Business After Hours events & marketing opportunities)
- Hosted 6th annual Business Appreciation event
- Enhanced Capital Improvement Program with the development of criteria for project prioritization
- Hosted 50th Anniversary events throughout the year
- Negotiated an Intergovernmental Agreement with the Northglenn Urban Renewal Authority for the Civic Campus Project
- Continued work on P3 (Public-Private Partnership) for the Civic Campus Project Phase 2

## Goals & Objectives

- Implementation of Council strategic plan (Council Goal #1)
- Creation of City Core Values and Customer Service expectations (Council Goal #1)
- Implementation of City Communications Plan (Council Goal #2)
- Identify & analyze commercial development and redevelopment opportunities (Council Goal #4)
- Increase BRE visits, Business Educational and Outreach programs (Council Goal #4)
- Coordinate development of Race & Equity Initiative (Council Goal #6)
- Oversee Phase 1 & 2 of Civic Campus Project (Council Goal #8)
- Create Homelessness Task Force (Council Goal #5)

## Activity Measures

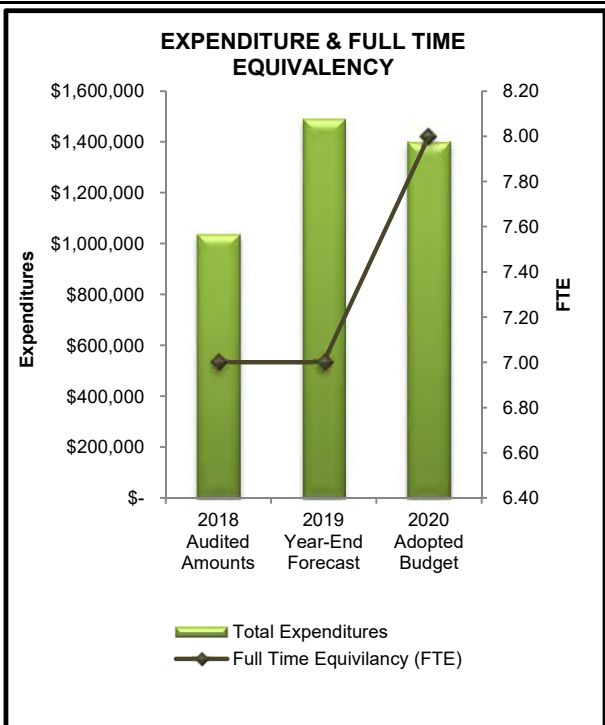
Category/Measure	Council Goal	2017	2018	2019 Forecast	2020 Forecast
Original Video Productions	#2	10	10	30-40	30 - 40
# of News Items Posted on Website	#2	138	138	140	140
# of Business Retention Visits	#4	85	85	80	80
New Commercial s/f Absorption	#4	90,000	90,000	100,000	100,000
Unemployment Rate	#4	5%	5%	5%	5%
New Businesses	#4	75	75	80	80
Event Attendance - Breakfast	#4	285	285	295	295



## City Manager

2020 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 1,399,769	8.00
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
<b>Total</b>	<b>1,399,769</b>	<b>8.00</b>

2020 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration/Operations	\$ 598,624	3.00
Public Communications	432,722	3.00
Economic Development	368,423	2.00
<b>Total</b>	<b>1,399,769</b>	<b>8.00</b>



EXPENDITURE SUMMARY				
	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Staff - Full Time Equivalency (FTE)*</b>	7.00	7.00	7.00	8.00
<b>Expenditures:</b>				
Personnel	\$ 689,534	\$ 772,186	\$ 690,582	\$ 892,258
Purchased Services	290,392	656,735	699,231	446,025
Supplies/Non-Capital Equipment	39,059	74,847	70,612	36,336
Miscellaneous	17,304	45,400	27,125	25,150
<b>Total Expenditures</b>	<b>\$ 1,036,289</b>	<b>\$ 1,549,168</b>	<b>\$ 1,487,550</b>	<b>\$ 1,399,769</b>

2020 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ -
2. Personnel Merit Allowance	18,452
3. Communications - Economic Development - Northglenn Urban Renewal Authority (NURA)	15,500
4. Training/Registrations - Economic Development - NURA	4,000
4. Dues/Fees - Economic Development - NURA	2,500
5. Professional Services - Economic Development - NURA	3,000
6. Professional Services - City Manager - employee survey, compensation plan, organizational development, performance appraisal system, race & equity study	118,000
7. Dues/Fees - City Manager	6,000
8. Professional Services - Communications - RTD N-Line grand opening	15,000
9. Technology Supplies - Communications - laptops, digital camera	10,100
10. Personnel - City Manager - 1 FTE Assistant to City Manager	111,000
	<b>\$ 303,552</b>

# Expenditure Detail

## City Manager Department - All Funds

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	565,572	627,682	568,047	721,457
Allowances	7,621	6,600	6,980	6,600
Medicare	8,034	9,197	8,133	10,558
Workers Compensation	1,072	1,075	1,958	1,233
Retirement Contributions	48,844	53,982	49,002	61,527
Medical Benefits	55,145	68,022	52,723	84,415
Life/Disability Benefits	3,246	5,628	3,739	6,468
<b>Total Personnel</b>	<b>689,534</b>	<b>772,186</b>	<b>690,582</b>	<b>892,258</b>
<b>Purchased Services</b>				
Professional Services	77,187	390,500	423,000	213,375
Technical Services	77,478	32,310	56,910	36,900
General Services	-	25,000	16,200	25,000
Communication Services	119,696	167,600	160,000	142,250
Training/Registration	6,603	17,690	16,090	18,050
Mileage/Travel	4,749	9,635	9,635	6,500
Rentals/Leases	4,679	14,000	17,396	3,950
<b>Total Purchased Services</b>	<b>290,392</b>	<b>656,735</b>	<b>699,231</b>	<b>446,025</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	2,749	5,986	3,000	1,936
Technology Supplies	12,988	10,000	6,592	15,600
Operating Supplies	22,886	28,700	31,000	18,800
Non-Capital Equipment	300	30,000	30,000	-
Motor Vehicle Fuels	136	161	20	-
<b>Total Supplies/Non-Capital Equipment</b>	<b>39,059</b>	<b>74,847</b>	<b>70,612</b>	<b>36,336</b>
<b>Miscellaneous</b>				
Dues/Fees	17,304	25,400	27,125	25,150
Grants/Donations	-	20,000	-	-
<b>Total Other Expenditures</b>	<b>17,304</b>	<b>45,400</b>	<b>27,125</b>	<b>25,150</b>
<b>Total Expenditures</b>	<b>\$ 1,036,289</b>	<b>\$ 1,549,168</b>	<b>\$ 1,487,550</b>	<b>\$ 1,399,769</b>

# Expenditure Detail

## City Manager Department - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	565,572	627,682	568,047	721,457
Allowances	7,621	6,600	6,980	6,600
Medicare	8,034	9,197	8,133	10,558
Workers Compensation	1,072	1,075	1,958	1,233
Retirement Contributions	48,844	53,982	49,002	61,527
Medical Benefits	55,145	68,022	52,723	84,415
Life/Disability Benefits	3,246	5,628	3,739	6,468
<b>Total Personnel</b>	<b>689,534</b>	<b>772,186</b>	<b>690,582</b>	<b>892,258</b>
<b>Purchased Services</b>				
Professional Services	77,187	390,500	423,000	213,375
Technical Services	77,478	32,310	56,910	36,900
General Services	-	25,000	16,200	25,000
Communication Services	119,696	167,600	160,000	142,250
Training/Registration	6,603	17,690	16,090	18,050
Mileage/Travel	4,749	9,635	9,635	6,500
Rentals/Leases	4,679	14,000	17,396	3,950
<b>Total Purchased Services</b>	<b>290,392</b>	<b>656,735</b>	<b>699,231</b>	<b>446,025</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	2,749	5,986	3,000	1,936
Technology Supplies	12,988	10,000	6,592	15,600
Operating Supplies	22,886	28,700	31,000	18,800
Non-Capital Equipment	300	30,000	30,000	-
Motor Vehicle Fuels	136	161	20	-
<b>Total Supplies/Non-Capital Equipment</b>	<b>39,059</b>	<b>74,847</b>	<b>70,612</b>	<b>36,336</b>
<b>Miscellaneous</b>				
Dues/Fees	17,304	25,400	27,125	25,150
Grants/Donations	-	20,000	-	-
<b>Total Other Expenditures</b>	<b>17,304</b>	<b>45,400</b>	<b>27,125</b>	<b>25,150</b>
<b>Total Expenditures</b>	<b>\$ 1,036,289</b>	<b>\$ 1,549,168</b>	<b>\$ 1,487,550</b>	<b>\$ 1,399,769</b>

# Expenditure Detail

## Administration/Operations Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	231,612	235,441	236,187	322,673
Allowances	7,621	6,600	6,980	6,600
Medicare	3,403	3,509	3,500	4,775
Workers Compensation	192	410	187	558
Retirement Contributions	20,054	20,284	20,345	27,265
Medical Benefits	17,437	13,273	14,036	32,438
Life/Disability Benefits	1,181	2,109	1,495	2,890
<b>Total Personnel</b>	<b>281,500</b>	<b>281,626</b>	<b>282,730</b>	<b>397,199</b>
<b>Purchased Services</b>				
Professional Services	30,982	50,000	50,000	144,875
Technical Services	-	15,910	15,910	-
General Services	-	25,000	15,000	25,000
Communication Services	2,068	1,000	1,000	1,000
Training/Registration	2,526	11,090	11,090	7,000
Mileage/Travel	3,367	6,635	6,635	3,000
Rentals/Leases	1,370	1,200	1,600	1,650
<b>Total Purchased Services</b>	<b>40,313</b>	<b>110,835</b>	<b>101,235</b>	<b>182,525</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	765	500	500	500
Technology Supplies	1,441	1,600	1,600	-
Operating Supplies	5,549	4,000	4,000	6,000
Non-Capital Equipment	300	-	-	-
Motor Vehicle Fuels	136	161	20	-
<b>Total Supplies/Non-Capital Equipment</b>	<b>8,191</b>	<b>6,261</b>	<b>6,120</b>	<b>6,500</b>
<b>Miscellaneous</b>				
Dues/Fees	10,944	18,400	18,925	12,400
<b>Total Other Expenditures</b>	<b>10,944</b>	<b>18,400</b>	<b>18,925</b>	<b>12,400</b>
<b>Total Expenditures</b>	<b>\$ 340,948</b>	<b>\$ 417,122</b>	<b>\$ 409,010</b>	<b>\$ 598,624</b>

# Expenditure Detail

## Public Communications Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	158,840	208,850	157,056	221,569
Medicare	2,113	3,029	2,120	3,213
Workers Compensation	723	354	1,634	375
Retirement Contributions	13,680	17,895	13,746	18,946
Medical Benefits	24,092	41,101	24,651	37,944
Life/Disability Benefits	982	1,875	1,053	1,989
<b>Total Personnel</b>	<b>200,430</b>	<b>273,104</b>	<b>200,260</b>	<b>284,036</b>
<b>Purchased Services</b>				
Professional Services	29,803	131,500	144,000	38,000
Technical Services	72,400	8,400	13,000	8,400
General Services	-	-	1,200	-
Communication Services	79,178	113,000	109,000	74,000
Training/Registration	2,183	-	-	2,000
Rentals/Leases	768	10,300	13,000	300
<b>Total Purchased Services</b>	<b>184,332</b>	<b>263,200</b>	<b>280,200</b>	<b>122,700</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	1,124	486	500	486
Technology Supplies	9,506	5,400	3,000	15,100
Operating Supplies	10,168	7,000	12,000	7,400
Non-Capital Equipment	-	30,000	30,000	-
<b>Total Supplies/Non-Capital Equipment</b>	<b>20,798</b>	<b>42,886</b>	<b>45,500</b>	<b>22,986</b>
<b>Miscellaneous</b>				
Dues/Fees	2,985	3,000	2,500	3,000
<b>Total Other Expenditures</b>	<b>2,985</b>	<b>3,000</b>	<b>2,500</b>	<b>3,000</b>
<b>Total Expenditures</b>	<b>\$ 408,545</b>	<b>\$ 582,190</b>	<b>\$ 528,460</b>	<b>\$ 432,722</b>

# Expenditure Detail

## Economic Development Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	175,120	183,391	174,804	177,215
Medicare	2,518	2,659	2,513	2,570
Workers Compensation	157	311	137	300
Retirement Contributions	15,110	15,803	14,911	15,316
Medical Benefits	13,616	13,648	14,036	14,033
Life/Disability Benefits	1,083	1,644	1,191	1,589
<b>Total Personnel</b>	<b>207,604</b>	<b>217,456</b>	<b>207,592</b>	<b>211,023</b>
<b>Purchased Services</b>				
Professional Services	16,402	209,000	229,000	30,500
Technical Services	5,078	8,000	28,000	28,500
Communication Services	38,450	53,600	50,000	67,250
Training/Registration	1,894	6,600	5,000	9,050
Mileage/Travel	1,382	3,000	3,000	3,500
Rentals/Leases	2,541	2,500	2,796	2,000
<b>Total Purchased Services</b>	<b>65,747</b>	<b>282,700</b>	<b>317,796</b>	<b>140,800</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	860	5,000	2,000	950
Technology Supplies	2,041	3,000	1,992	500
Operating Supplies	7,169	17,700	15,000	5,400
<b>Total Supplies/Non-Capital Equipment</b>	<b>10,070</b>	<b>25,700</b>	<b>18,992</b>	<b>6,850</b>
<b>Miscellaneous</b>				
Dues/Fees	3,375	4,000	5,700	9,750
Grants/Donations	-	20,000	-	-
<b>Total Other Expenditures</b>	<b>3,375</b>	<b>24,000</b>	<b>5,700</b>	<b>9,750</b>
<b>Total Expenditures</b>	<b>\$ 286,796</b>	<b>\$ 549,856</b>	<b>\$ 550,080</b>	<b>\$ 368,423</b>



# City Clerk

Johanna Small, City Clerk

## Department Description

The City Clerk serves as the official record custodian of the City of Northglenn and preserves the legislative history of the City by keeping accurate and accessible records of City Council. The City Clerk's office administers elections, responds to records requests in compliance with the Colorado Open Records Act, and ensures the timely posting of meeting notices pursuant to the Colorado Open Meetings Act. The City Clerk's office provides service to the citizens of Northglenn and members of the community by responding to information requests, providing notary services, and accepting passport applications. The City Clerk's office is responsible for issuing the following licenses and permits: liquor, medical marijuana, retail marijuana, amusement device/arcade, peddler/solicitor, massage parlor, non-alcoholic dance club, guard dog, pawnbroker, and short-term rental property licenses. The Department is also responsible for updates to the Municipal Code, citywide records management, and provides support to the City Council, Liquor Licensing Authority (LLA), and the Citizens' Affairs Board.

## 2019 Achievements

- Responded to open records requests and provided legal notices within the timeframes allowed by State law
- Preserved and provided electronic access to legislative actions and organizational records
- Administered licensing programs, provided legislative and administrative services
- Administered the Nov. 5, 2019 Regular Municipal Election in coordination with Adams and Weld County
- Operated as a Passport Acceptance Facility, providing a valuable service to the public and collecting the revenue for the City

## Goals & Objectives

- Comply with legislative, municipal, and statutory requirements (Council Goal #1)
- Enhance and promote City Clerk services, encouraging civic engagement (Council Goal #2)
- Improve the accessibility of records and enhance transparency by providing records and information to the public (Council Goal #1)
- Provide efficient and accurate licensing, permitting, and passport services (Council Goal #1)

## Activity Measures

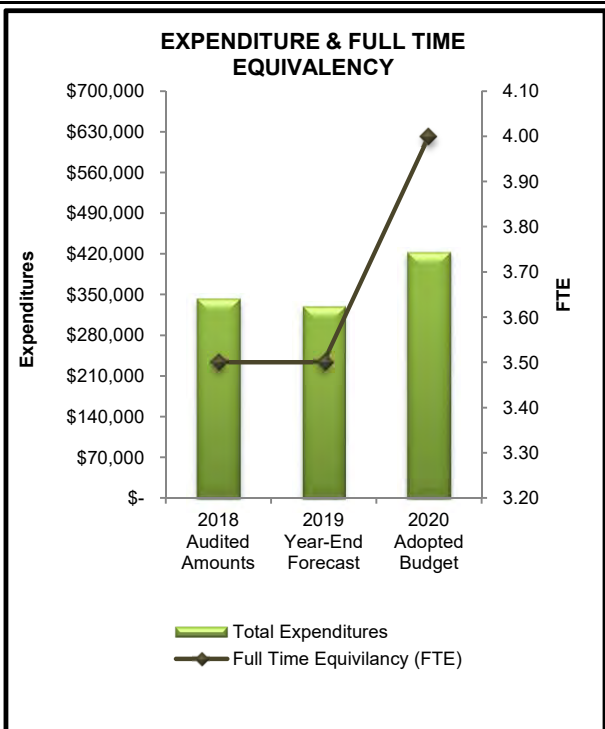
Category/Measure	Council Goal	2017	2018	2019 Forecast	2020 Forecast
Action agendas posted to the website and available to the public within 24 hours	#2	100%	100%	96%	100%
Number of legislative items processed (Ordinances/Resolutions)	#1	187	181	190	180
Public Record Requests processed	#1	78	106	70	65
Passport Applications	#2	3,499	2,953	3,000	3,200



## City Clerk

2020 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 422,427	4.00
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
<b>Total</b>	<b>422,427</b>	<b>4.00</b>

2020 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration/Operations	\$ 422,427	4.00
<b>Total</b>	<b>422,427</b>	<b>4.00</b>



EXPENDITURE SUMMARY				
	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
Staff - Full Time Equivalency (FTE)*	3.50	3.50	3.50	4.00
<b>Expenditures:</b>				
Personnel	\$ 278,344	\$ 287,416	\$ 240,718	\$ 332,982
Purchased Services	52,938	67,345	66,668	66,200
Supplies/Non-Capital Equipment	10,540	20,500	20,500	22,040
Miscellaneous	755	1,000	1,085	1,205
<b>Total Expenditures</b>	<b>\$ 342,577</b>	<b>\$ 376,261</b>	<b>\$ 328,971</b>	<b>\$ 422,427</b>

2020 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ 968
2. Personnel Merit Allowance	4,770
3. Personnel - .5 FTE - increase part-time Administrative Specialist position to full-time	23,903
	<b>\$ 29,641</b>

# Expenditure Detail

## City Clerk Department - All Funds

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	213,846	222,254	183,025	253,088
Overtime	-	600	-	600
Medicare	2,915	3,223	2,500	3,669
Workers Compensation	190	377	145	429
Retirement Contributions	19,005	20,452	16,605	23,576
Medical Benefits	41,196	38,509	37,314	49,337
Life/Disability Benefits	1,192	2,001	1,129	2,283
<b>Total Personnel</b>	<b>278,344</b>	<b>287,416</b>	<b>240,718</b>	<b>332,982</b>
<b>Purchased Services</b>				
Professional Services	16,071	30,000	30,000	30,000
Technical Services	-	1,000	1,000	1,000
General Services	4,100	8,500	4,000	4,000
Property Services	-	1,500	1,500	1,500
Communication Services	9,397	14,245	14,245	15,000
Training/Registration	4,956	5,400	5,000	6,000
Mileage/Travel	247	700	700	700
Rentals/Leases	18,167	6,000	10,223	8,000
<b>Total Purchased Services</b>	<b>52,938</b>	<b>67,345</b>	<b>66,668</b>	<b>66,200</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	1,969	3,000	3,000	3,000
Technology Supplies	2,666	2,500	2,500	2,500
Operating Supplies	5,679	10,000	10,000	10,000
Non-Capital Equipment	226	5,000	5,000	6,540
<b>Total Supplies/Non-Capital Equipment</b>	<b>10,540</b>	<b>20,500</b>	<b>20,500</b>	<b>22,040</b>
<b>Miscellaneous</b>				
Dues/Fees	755	1,000	1,085	1,205
<b>Total Other Expenditures</b>	<b>755</b>	<b>1,000</b>	<b>1,085</b>	<b>1,205</b>
<b>Total Expenditures</b>	<b>\$ 342,577</b>	<b>\$ 376,261</b>	<b>\$ 328,971</b>	<b>\$ 422,427</b>

# Expenditure Detail

## City Clerk Department - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	213,846	222,254	183,025	253,088
Overtime	-	600	-	600
Medicare	2,915	3,223	2,500	3,669
Workers Compensation	190	377	145	429
Retirement Contributions	19,005	20,452	16,605	23,576
Medical Benefits	41,196	38,509	37,314	49,337
Life/Disability Benefits	1,192	2,001	1,129	2,283
<b>Total Personnel</b>	<b>278,344</b>	<b>287,416</b>	<b>240,718</b>	<b>332,982</b>
<b>Purchased Services</b>				
Professional Services	16,071	30,000	30,000	30,000
Technical Services	-	1,000	1,000	1,000
General Services	4,100	8,500	4,000	4,000
Property Services	-	1,500	1,500	1,500
Communication Services	9,397	14,245	14,245	15,000
Training/Registration	4,956	5,400	5,000	6,000
Mileage/Travel	247	700	700	700
Rentals/Leases	18,167	6,000	10,223	8,000
<b>Total Purchased Services</b>	<b>52,938</b>	<b>67,345</b>	<b>66,668</b>	<b>66,200</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	1,969	3,000	3,000	3,000
Technology Supplies	2,666	2,500	2,500	2,500
Operating Supplies	5,679	10,000	10,000	10,000
Non-Capital Equipment	226	5,000	5,000	6,540
<b>Total Supplies/Non-Capital Equipment</b>	<b>10,540</b>	<b>20,500</b>	<b>20,500</b>	<b>22,040</b>
<b>Miscellaneous</b>				
Dues/Fees	755	1,000	1,085	1,205
<b>Total Other Expenditures</b>	<b>755</b>	<b>1,000</b>	<b>1,085</b>	<b>1,205</b>
<b>Total Expenditures</b>	<b>\$ 342,577</b>	<b>\$ 376,261</b>	<b>\$ 328,971</b>	<b>\$ 422,427</b>

# Expenditure Detail

## Administration/Operations Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	213,846	222,254	183,025	253,088
Overtime	-	600	-	600
Medicare	2,915	3,223	2,500	3,669
Workers Compensation	190	377	145	429
Retirement Contributions	19,005	20,452	16,605	23,576
Medical Benefits	41,196	38,509	37,314	49,337
Life/Disability Benefits	1,192	2,001	1,129	2,283
<b>Total Personnel</b>	<b>278,344</b>	<b>287,416</b>	<b>240,718</b>	<b>332,982</b>
<b>Purchased Services</b>				
Professional Services	16,071	30,000	30,000	30,000
Technical Services	-	1,000	1,000	1,000
General Services	4,100	8,500	4,000	4,000
Property Services	-	1,500	1,500	1,500
Communication Services	9,397	14,245	14,245	15,000
Training/Registration	4,956	5,400	5,000	6,000
Mileage/Travel	247	700	700	700
Rentals/Leases	18,167	6,000	10,223	8,000
<b>Total Purchased Services</b>	<b>52,938</b>	<b>67,345</b>	<b>66,668</b>	<b>66,200</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	1,969	3,000	3,000	3,000
Technology Supplies	2,666	2,500	2,500	2,500
Operating Supplies	5,679	10,000	10,000	10,000
Non-Capital Equipment	226	5,000	5,000	6,540
<b>Total Supplies/Non-Capital Equipment</b>	<b>10,540</b>	<b>20,500</b>	<b>20,500</b>	<b>22,040</b>
<b>Miscellaneous</b>				
Dues/Fees	755	1,000	1,085	1,205
<b>Total Other Expenditures</b>	<b>755</b>	<b>1,000</b>	<b>1,085</b>	<b>1,205</b>
<b>Total Expenditures</b>	<b>\$ 342,577</b>	<b>\$ 376,261</b>	<b>\$ 328,971</b>	<b>\$ 422,427</b>



# Management Services

Paula Jensen, Director of Management Services

## Department Description

The Management Services Department consists of the divisions of Human Resources, Municipal Court and Community Engagement.

Human Resources is responsible for recruiting, retaining, and training employees. Employees are retained through effective employee relations and competitive compensation and benefits, as well as offering employee development and safety training.

The Municipal Court has jurisdiction over all cases involving violations of the provisions of the City Charter, code and other ordinances of the city.

The Community Engagement division creates connections and provides involvement, interaction and problem resolution through volunteer services, community outreach, neighborhood programs, events, and proactive relations with residents.

## 2019 Achievements

- Human Resources - Completed city-wide compensation study/analysis and implemented recommendations
- Human Resources - Updated benefits handbook, added critical injury benefit and rolled out employee perks benefit
- Community Engagement - Successful integration of 50th Anniversary activities in larger event schedule
- Municipal Court - Integrated all necessary forms into FullCourt software
- Municipal Court - Closed case files scanned into FullCourt software (ongoing process)

## Goals & Objectives

- Attract, retain, and reward a talented & diverse workforce with the skills necessary to meet the organization's needs (Council Goal #1)
- Provide a safe working environment for employees and volunteers through comprehensive safety training and thorough management of worker compensation incidents (Council Goal #1)
- Change and update events, considering changes to the Civic Center Campus with the addition of the groundbreaking for the new recreation and cultural center (Council Goal #2)
- Train Municipal Judge on case management system (Council Goal #1)
- Create processes to comply with HB 19-1225, which prevents defendants charged with traffic, petty, or municipal offenses from remaining in jail solely because they cannot afford bond (Council Goal #1)

## Activity Measures

Category/Measure	Council Goal	2017	2018	2019 Forecast	2020 Forecast
# of Personnel Actions	#1	605	633	650	650
# of Orientations	#1	75	83	105	100
# of Court Cases Closed	#1	7,243	5,669	5,500	5,500
# of Community Events Organized	#2	7	8	8	8
# of Volunteer Events (not including special projects)	#2	12	12	12	12

## Management Services

2020 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 2,136,161	13.50
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	325,555	1.30
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	11,612	-
<b>Total</b>	<b>2,473,328</b>	<b>14.80</b>

2020 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Municipal Court	\$ 611,104	6.00
Human Resources	1,243,408	5.80
Community Engagement	528,716	3.00
VALE	90,100	-
<b>Total</b>	<b>2,473,328</b>	<b>14.80</b>

EXPENDITURE & FULL TIME EQUIVALENCY				
Expenditures	\$3,000,000			16.00
	\$2,500,000			14.00
	\$2,000,000			12.00
	\$1,500,000			10.00
	\$1,000,000			8.00
	\$500,000			4.00
	\$-			2.00
		2018 Audited Amounts	2019 Year-End Forecast	2020 Adopted Budget

# Expenditure Detail

## Management Services Department - All Funds

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	951,518	990,683	944,831	999,758
Overtime	1,611	1,500	1,500	1,500
Allowances	2,406	2,515	2,644	2,400
Medicare	11,739	14,401	11,552	14,530
Unemployment Insurance	-	25,000	-	25,000
Workers Compensation	3,005	2,766	1,358	2,679
Retirement Contributions	87,110	92,813	86,954	93,501
Medical Benefits	142,555	137,152	143,078	149,587
Life/Disability Benefits	5,726	8,928	6,252	9,009
Post-Employment Benefits	34,122	28,000	27,891	28,000
<b>Total Personnel</b>	<b>1,239,792</b>	<b>1,303,758</b>	<b>1,226,060</b>	<b>1,325,964</b>
<b>Purchased Services</b>				
Professional Services	135,767	226,790	219,940	236,590
Technical Services	11,125	14,461	14,461	11,461
General Services	233,531	245,385	245,953	245,385
Communication Services	16,094	13,330	13,330	13,330
Training/Registration	4,752	13,084	13,084	28,084
Mileage/Travel	298	550	550	550
Rentals/Leases	6,260	8,175	8,175	8,175
Insurance Premiums	327,346	390,936	393,006	460,562
<b>Total Purchased Services</b>	<b>735,173</b>	<b>912,711</b>	<b>908,499</b>	<b>1,004,137</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	1,753	3,027	3,027	3,277
Operating Supplies	58,272	41,150	41,150	42,400
Motor Vehicle Fuels	299	500	500	500
<b>Total Supplies/Non-Capital Equipment</b>	<b>60,324</b>	<b>44,677</b>	<b>44,677</b>	<b>46,177</b>
<b>Miscellaneous</b>				
Dues/Fees	6,484	7,050	7,050	7,050
Grants/Donations	-	90,000	90,000	90,000
<b>Total Other Expenditures</b>	<b>6,484</b>	<b>97,050</b>	<b>97,050</b>	<b>97,050</b>
<b>Total Expenditures</b>	<b>\$ 2,041,773</b>	<b>\$ 2,358,196</b>	<b>\$ 2,276,286</b>	<b>\$ 2,473,328</b>



## Expenditure Detail

### Management Services Department - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	832,849	843,886	826,199	874,096
Overtime	1,611	1,500	1,500	1,500
Allowances	2,406	2,515	2,644	2,400
Medicare	10,068	12,273	9,875	12,709
Unemployment Insurance	-	25,000	-	25,000
Workers Compensation	2,917	2,517	1,266	2,466
Retirement Contributions	75,757	78,832	75,533	81,511
Medical Benefits	129,443	121,615	130,686	135,741
Life/Disability Benefits	5,000	7,605	5,454	7,875
Post-Employment Benefits	30,838	28,000	24,102	28,000
<b>Total Personnel</b>	<b>1,090,889</b>	<b>1,123,743</b>	<b>1,077,259</b>	<b>1,171,298</b>
<b>Purchased Services</b>				
Professional Services	126,440	206,790	199,940	216,590
Technical Services	11,125	14,461	14,461	11,461
General Services	233,531	245,385	245,953	245,385
Communication Services	15,696	12,710	12,710	12,710
Training/Registration	4,752	13,084	13,084	28,084
Mileage/Travel	298	550	550	550
Rentals/Leases	6,260	8,175	8,175	8,175
Insurance Premiums	198,509	245,125	245,125	298,681
<b>Total Purchased Services</b>	<b>596,611</b>	<b>746,280</b>	<b>739,998</b>	<b>821,636</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	1,753	3,027	3,027	3,277
Operating Supplies	58,272	41,150	41,150	42,400
Motor Vehicle Fuels	299	500	500	500
<b>Total Supplies/Non-Capital Equipment</b>	<b>60,324</b>	<b>44,677</b>	<b>44,677</b>	<b>46,177</b>
<b>Miscellaneous</b>				
Dues/Fees	6,484	7,050	7,050	7,050
Grants/Donations	-	90,000	90,000	90,000
<b>Total Other Expenditures</b>	<b>6,484</b>	<b>97,050</b>	<b>97,050</b>	<b>97,050</b>
<b>Total Expenditures</b>	<b>\$ 1,754,308</b>	<b>\$ 2,011,750</b>	<b>\$ 1,958,984</b>	<b>\$ 2,136,161</b>

## Expenditure Detail

### Municipal Court Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	299,391	335,559	311,826	340,380
Overtime	1,611	1,500	1,500	1,500
Allowances	-	115	1,054	1,200
Medicare	2,731	4,868	2,850	4,953
Workers Compensation	930	570	246	579
Retirement Contributions	26,749	31,555	27,585	31,956
Medical Benefits	58,560	59,534	50,593	50,559
Life/Disability Benefits	1,733	3,034	1,953	3,078
<b>Total Personnel</b>	<b>391,705</b>	<b>436,735</b>	<b>397,607</b>	<b>434,205</b>
<b>Purchased Services</b>				
Professional Services	66,077	122,457	122,457	132,257
Technical Services	11,125	14,461	14,461	11,461
General Services	5,829	10,000	10,000	10,000
Communication Services	14,078	8,520	8,520	8,520
Training/Registration	1,056	2,834	2,834	2,834
Mileage/Travel	64	100	100	100
Rentals/Leases	2,004	3,700	3,700	3,700
<b>Total Purchased Services</b>	<b>100,233</b>	<b>162,072</b>	<b>162,072</b>	<b>168,872</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	1,299	1,277	1,277	1,277
Operating Supplies	5,826	4,700	4,700	6,200
<b>Total Supplies/Non-Capital Equipment</b>	<b>7,125</b>	<b>5,977</b>	<b>5,977</b>	<b>7,477</b>
<b>Miscellaneous</b>				
Dues/Fees	100	550	550	550
<b>Total Other Expenditures</b>	<b>100</b>	<b>550</b>	<b>550</b>	<b>550</b>
<b>Total Expenditures</b>	<b>\$ 499,163</b>	<b>\$ 605,334</b>	<b>\$ 566,206</b>	<b>\$ 611,104</b>

# Expenditure Detail

## Human Resources Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	340,898	305,655	312,969	325,371
Allowances	1,203	1,200	385	-
Medicare	4,658	4,449	4,212	4,717
Unemployment Insurance	-	25,000	-	25,000
Workers Compensation	1,814	1,602	860	1,532
Retirement Contributions	32,181	29,562	30,356	31,396
Medical Benefits	46,399	37,885	54,200	59,348
Life/Disability Benefits	2,093	2,751	2,126	2,928
Post-Employment Benefits	30,838	28,000	24,102	28,000
<b>Total Personnel</b>	<b>460,084</b>	<b>436,104</b>	<b>429,210</b>	<b>478,292</b>
<b>Purchased Services</b>				
Professional Services	60,363	77,483	77,483	77,483
Communication Services	579	810	810	810
Training/Registration	2,556	7,500	7,500	22,500
Mileage/Travel	52	200	200	200
Rentals/Leases	1,540	2,075	2,075	2,075
Insurance Premiums	198,509	245,125	245,125	298,681
<b>Total Purchased Services</b>	<b>263,599</b>	<b>333,193</b>	<b>333,193</b>	<b>401,749</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	430	450	450	700
Operating Supplies	17,499	19,250	19,250	19,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>17,929</b>	<b>19,700</b>	<b>19,700</b>	<b>19,700</b>
<b>Miscellaneous</b>				
Dues/Fees	6,384	6,500	6,500	6,500
<b>Total Other Expenditures</b>	<b>6,384</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>Total Expenditures</b>	<b>\$ 747,996</b>	<b>\$ 795,497</b>	<b>\$ 788,603</b>	<b>\$ 906,241</b>

## Expenditure Detail

### Community Engagement - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	192,560	202,672	201,404	208,345
Allowances	1,203	1,200	1,205	1,200
Medicare	2,679	2,956	2,813	3,039
Workers Compensation	173	345	160	355
Retirement Contributions	16,827	17,715	17,592	18,159
Medical Benefits	24,484	24,196	25,893	25,834
Life/Disability Benefits	1,174	1,820	1,375	1,869
<b>Total Personnel</b>	<b>239,100</b>	<b>250,904</b>	<b>250,442</b>	<b>258,801</b>
<b>Purchased Services</b>				
Professional Services	-	6,850	-	6,850
General Services	227,702	235,385	235,953	235,385
Communication Services	1,039	3,380	3,380	3,380
Training/Registration	1,140	2,750	2,750	2,750
Mileage/Travel	182	250	250	250
Rentals/Leases	2,716	2,400	2,400	2,400
<b>Total Purchased Services</b>	<b>232,779</b>	<b>251,015</b>	<b>244,733</b>	<b>251,015</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	24	1,300	1,300	1,300
Operating Supplies	34,864	17,100	17,100	17,100
Motor Vehicle Fuels	299	500	500	500
<b>Total Supplies/Non-Capital Equipment</b>	<b>35,187</b>	<b>18,900</b>	<b>18,900</b>	<b>18,900</b>
<b>Total Expenditures</b>	<b>\$ 507,066</b>	<b>\$ 520,819</b>	<b>\$ 514,075</b>	<b>\$ 528,716</b>

## Expenditure Detail

### VALE Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	83	100	100	100
<b>Total Supplies/Non-Capital Equipment</b>	<b>83</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Miscellaneous</b>				
Grants/Donations	-	90,000	90,000	90,000
<b>Total Other Expenditures</b>	<b>-</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>Total Expenditures</b>	<b>\$ 83</b>	<b>\$ 90,100</b>	<b>\$ 90,100</b>	<b>\$ 90,100</b>

## Expenditure Detail

### Management Services Department - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	118,669	146,797	118,632	125,662
Medicare	1,671	2,128	1,677	1,821
Workers Compensation	88	249	92	213
Retirement Contributions	11,353	13,981	11,421	11,990
Medical Benefits	13,112	15,537	12,392	13,846
Life/Disability Benefits	726	1,323	798	1,134
Post-Employment Benefits	3,284	-	3,789	-
<b>Total Personnel</b>	<b>148,903</b>	<b>180,015</b>	<b>148,801</b>	<b>154,666</b>
<b>Purchased Services</b>				
Professional Services	9,327	20,000	20,000	20,000
Communication Services	398	620	620	620
Insurance Premiums	119,431	135,494	135,494	150,269
<b>Total Purchased Services</b>	<b>129,156</b>	<b>156,114</b>	<b>156,114</b>	<b>170,889</b>
<b>Total Expenditures</b>	<b>\$ 278,059</b>	<b>\$ 336,129</b>	<b>\$ 304,915</b>	<b>\$ 325,555</b>

# Expenditure Detail

## Human Resources Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	118,669	146,797	118,632	125,662
Medicare	1,671	2,128	1,677	1,821
Workers Compensation	88	249	92	213
Retirement Contributions	11,353	13,981	11,421	11,990
Medical Benefits	13,112	15,537	12,392	13,846
Life/Disability Benefits	726	1,323	798	1,134
Post-Employment Benefits	3,284	-	3,789	-
<b>Total Personnel</b>	<b>148,903</b>	<b>180,015</b>	<b>148,801</b>	<b>154,666</b>
<b>Purchased Services</b>				
Professional Services	9,327	20,000	20,000	20,000
Communication Services	398	620	620	620
Insurance Premiums	119,431	135,494	135,494	150,269
<b>Total Purchased Services</b>	<b>129,156</b>	<b>156,114</b>	<b>156,114</b>	<b>170,889</b>
<b>Total Expenditures</b>	<b>\$ 278,059</b>	<b>\$ 336,129</b>	<b>\$ 304,915</b>	<b>\$ 325,555</b>

## Expenditure Detail

### Management Services Department - Sanitation Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Purchased Services</b>				
Insurance Premiums	9,406	10,317	12,387	11,612
<b>Total Purchased Services</b>	<b>9,406</b>	<b>10,317</b>	<b>12,387</b>	<b>11,612</b>
<b>Total Expenditures</b>	<b>\$ 9,406</b>	<b>\$ 10,317</b>	<b>\$ 12,387</b>	<b>\$ 11,612</b>



## Expenditure Detail

### Human Resources Division - Sanitation Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Purchased Services</b>				
Insurance Premiums	9,406	10,317	12,387	11,612
<b>Total Purchased Services</b>	<b>9,406</b>	<b>10,317</b>	<b>12,387</b>	<b>11,612</b>
<b>Total Expenditures</b>	<b>\$ 9,406</b>	<b>\$ 10,317</b>	<b>\$ 12,387</b>	<b>\$ 11,612</b>

# Technology

Bob Lehr, Director of Technology

## Department Description

The Information Technology Department provides reliable, secure, and cost effective technology infrastructure, applications, and support to the City. Services by this department include purchasing computer hardware and software, telecommunications and network management, application development, end-user support and training, and information/data security.

## 2019 Achievements

- Upgraded network firewalls and the internet facing server cluster
- Completed the network setup and configuration at the new Wastewater Treatment administration building
- Upgraded the Fleet Maintenance and the Municipal Court applications to the current software versions
- Upgraded police vehicle computer software and added printers and drivers license scanners

## Goals & Objectives

- Continue to manage the technology and information systems of the City (Council Goal #8)
- Upgrade software and network infrastructure to keep technology efficient, effective and secure (Council Goal #8)
- Provide training and technology support to employees (Council Goal #1)
- Research new email system (Council Goal #1)

## Activity Measures

Category/Measure	Council Goal	2017	2018	2019 Forecast	2020 Forecast
Server/network uptime	#2	99.6%	99.7%	99.9%	99.9%
New/replaced Physical Servers	#8	7	5	5	3
New/replaced PC's & Printers	#8	65	63	69	65
Technology Training Sessions/Classes	#1	8	9	7	8
Support Requests Completed	#1	866	743	750	750

## Technology

2020 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 954,837	5.20
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	227,403	0.80
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
<b>Total</b>	<b>1,182,240</b>	<b>6.00</b>

2020 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration/Operations	\$ 1,182,240	6.00
<b>Total</b>	<b>1,182,240</b>	<b>6.00</b>

**EXPENDITURE & FULL TIME EQUIVALENCY**

Year	Total Expenditures	Full Time Equivalency (FTE)
2018 Audited Amounts	\$1,165,085	6.00
2019 Year-End Forecast	\$1,191,462	6.00
2020 Adopted Budget	\$1,182,240	6.00

EXPENDITURE SUMMARY				
	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Staff - Full Time Equivalency (FTE)*</b>	6.00	6.00	6.00	6.00
<b>Expenditures:</b>				
Personnel	\$ 697,806	\$ 718,562	\$ 717,585	\$ 724,340
Purchased Services	281,765	304,250	295,000	315,000
Supplies/Non-Capital Equipment	132,524	127,950	135,900	128,200
Capital Outlay	52,330	40,000	40,000	14,000
Miscellaneous	660	700	660	700
<b>Total Expenditures</b>	<b>\$ 1,165,085</b>	<b>\$ 1,191,462</b>	<b>\$ 1,189,145</b>	<b>\$ 1,182,240</b>

2020 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ -
2. Personnel Merit Allowance	9,812
3. Technical Services - Springbrook software upgrade	11,000
4. Capital Equipment - server replacements (2)	14,000
	<b>\$ 34,812</b>

# Expenditure Detail

## Technology Department - All Funds

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	557,671	574,608	571,308	576,191
Stipend	570	-	578	-
Medicare	7,839	8,333	8,026	8,355
Workers Compensation	483	974	452	976
Retirement Contributions	55,824	57,462	57,189	57,620
Medical Benefits	72,030	72,028	76,173	76,022
Life/Disability Benefits	3,389	5,157	3,859	5,176
<b>Total Personnel</b>	<b>697,806</b>	<b>718,562</b>	<b>717,585</b>	<b>724,340</b>
<b>Purchased Services</b>				
Technical Services	145,630	159,700	156,100	174,500
Communication Services	123,436	130,500	123,450	127,000
Internet Services	12,047	9,500	10,900	9,000
Training/Registration	220	4,000	4,000	4,000
Rentals/Leases	432	550	550	500
<b>Total Purchased Services</b>	<b>281,765</b>	<b>304,250</b>	<b>295,000</b>	<b>315,000</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	764	800	800	600
Technology Supplies	31,794	18,100	26,000	19,500
Operating Supplies	7,575	50	100	100
Non-Capital Equipment	92,391	109,000	109,000	108,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>132,524</b>	<b>127,950</b>	<b>135,900</b>	<b>128,200</b>
<b>Capital Outlay</b>				
Capital Equipment	52,330	40,000	40,000	14,000
<b>Total Capital Outlay</b>	<b>52,330</b>	<b>40,000</b>	<b>40,000</b>	<b>14,000</b>
<b>Miscellaneous</b>				
Dues/Fees	660	700	660	700
<b>Total Other Expenditures</b>	<b>660</b>	<b>700</b>	<b>660</b>	<b>700</b>
<b>Total Expenditures</b>	<b>\$ 1,165,085</b>	<b>\$ 1,191,462</b>	<b>\$ 1,189,145</b>	<b>\$ 1,182,240</b>

## Expenditure Detail

### Technology Department - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	469,801	462,432	481,600	485,464
Stipend	342	-	347	-
Medicare	6,580	6,706	6,739	7,039
Workers Compensation	419	784	381	822
Retirement Contributions	47,014	46,243	48,195	48,547
Medical Benefits	64,336	62,411	68,037	67,907
Life/Disability Benefits	2,865	4,149	3,264	4,358
<b>Total Personnel</b>	<b>591,357</b>	<b>582,725</b>	<b>608,563</b>	<b>614,137</b>
<b>Purchased Services</b>				
Technical Services	108,650	119,700	116,100	131,500
Communication Services	92,006	99,400	92,000	95,000
Internet Services	12,047	9,500	10,900	9,000
Training/Registration	220	4,000	4,000	4,000
Rentals/Leases	432	550	550	500
<b>Total Purchased Services</b>	<b>213,355</b>	<b>233,150</b>	<b>223,550</b>	<b>240,000</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	764	800	800	600
Technology Supplies	20,477	15,000	24,000	17,300
Operating Supplies	7,575	50	100	100
Non-Capital Equipment	61,832	75,000	75,000	75,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>90,648</b>	<b>90,850</b>	<b>99,900</b>	<b>93,000</b>
<b>Capital Outlay</b>				
Capital Equipment	26,165	-	-	7,000
<b>Total Capital Outlay</b>	<b>26,165</b>	<b>-</b>	<b>-</b>	<b>7,000</b>
<b>Miscellaneous</b>				
Dues/Fees	660	700	660	700
<b>Total Other Expenditures</b>	<b>660</b>	<b>700</b>	<b>660</b>	<b>700</b>
<b>Total Expenditures</b>	<b>\$ 922,185</b>	<b>\$ 907,425</b>	<b>\$ 932,673</b>	<b>\$ 954,837</b>

# Expenditure Detail

## Administration/Operations Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	469,801	462,432	481,600	485,464
Stipend	342	-	347	-
Medicare	6,580	6,706	6,739	7,039
Workers Compensation	419	784	381	822
Retirement Contributions	47,014	46,243	48,195	48,547
Medical Benefits	64,336	62,411	68,037	67,907
Life/Disability Benefits	2,865	4,149	3,264	4,358
<b>Total Personnel</b>	<b>591,357</b>	<b>582,725</b>	<b>608,563</b>	<b>614,137</b>
<b>Purchased Services</b>				
Technical Services	108,650	119,700	116,100	131,500
Communication Services	92,006	99,400	92,000	95,000
Internet Services	12,047	9,500	10,900	9,000
Training/Registration	220	4,000	4,000	4,000
Rentals/Leases	432	550	550	500
<b>Total Purchased Services</b>	<b>213,355</b>	<b>233,150</b>	<b>223,550</b>	<b>240,000</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	764	800	800	600
Technology Supplies	20,477	15,000	24,000	17,300
Operating Supplies	7,575	50	100	100
Non-Capital Equipment	61,832	75,000	75,000	75,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>90,648</b>	<b>90,850</b>	<b>99,900</b>	<b>93,000</b>
<b>Capital Outlay</b>				
Capital Equipment	26,165	-	-	7,000
<b>Total Capital Outlay</b>	<b>26,165</b>	<b>-</b>	<b>-</b>	<b>7,000</b>
<b>Miscellaneous</b>				
Dues/Fees	660	700	660	700
<b>Total Other Expenditures</b>	<b>660</b>	<b>700</b>	<b>660</b>	<b>700</b>
<b>Total Expenditures</b>	<b>\$ 922,185</b>	<b>\$ 907,425</b>	<b>\$ 932,673</b>	<b>\$ 954,837</b>

# Expenditure Detail

## Technology Department - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	87,870	112,176	89,708	90,727
Stipend	228	-	231	-
Medicare	1,259	1,627	1,287	1,316
Workers Compensation	64	190	71	154
Retirement Contributions	8,810	11,219	8,994	9,073
Medical Benefits	7,694	9,617	8,136	8,115
Life/Disability Benefits	524	1,008	595	818
<b>Total Personnel</b>	<b>106,449</b>	<b>135,837</b>	<b>109,022</b>	<b>110,203</b>
<b>Purchased Services</b>				
Technical Services	36,980	40,000	40,000	43,000
Communication Services	31,430	31,100	31,450	32,000
<b>Total Purchased Services</b>	<b>68,410</b>	<b>71,100</b>	<b>71,450</b>	<b>75,000</b>
<b>Supplies/Non-Capital Equipment</b>				
Technology Supplies	11,317	3,100	2,000	2,200
Non-Capital Equipment	30,559	34,000	34,000	33,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>41,876</b>	<b>37,100</b>	<b>36,000</b>	<b>35,200</b>
<b>Capital Outlay</b>				
Capital Equipment	26,165	40,000	40,000	7,000
<b>Total Capital Outlay</b>	<b>26,165</b>	<b>40,000</b>	<b>40,000</b>	<b>7,000</b>
<b>Total Expenditures</b>	<b>\$ 242,900</b>	<b>\$ 284,037</b>	<b>\$ 256,472</b>	<b>\$ 227,403</b>

## Expenditure Detail

### Administration/Operations Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	87,870	112,176	89,708	90,727
Stipend	228	-	231	-
Medicare	1,259	1,627	1,287	1,316
Workers Compensation	64	190	71	154
Retirement Contributions	8,810	11,219	8,994	9,073
Medical Benefits	7,694	9,617	8,136	8,115
Life/Disability Benefits	524	1,008	595	818
<b>Total Personnel</b>	<b>106,449</b>	<b>135,837</b>	<b>109,022</b>	<b>110,203</b>
<b>Purchased Services</b>				
Technical Services	36,980	40,000	40,000	43,000
Communication Services	31,430	31,100	31,450	32,000
<b>Total Purchased Services</b>	<b>68,410</b>	<b>71,100</b>	<b>71,450</b>	<b>75,000</b>
<b>Supplies/Non-Capital Equipment</b>				
Technology Supplies	11,317	3,100	2,000	2,200
Non-Capital Equipment	30,559	34,000	34,000	33,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>41,876</b>	<b>37,100</b>	<b>36,000</b>	<b>35,200</b>
<b>Capital Outlay</b>				
Capital Equipment	26,165	40,000	40,000	7,000
<b>Total Capital Outlay</b>	<b>26,165</b>	<b>40,000</b>	<b>40,000</b>	<b>7,000</b>
<b>Total Expenditures</b>	<b>\$ 242,900</b>	<b>\$ 284,037</b>	<b>\$ 256,472</b>	<b>\$ 227,403</b>





# Finance

Jason Loveland, Director of Finance

## Department Description

The Finance Department is responsible for the administration and recording of all financial activities of the City, including revenue collection, cash management, accounts payable, payroll, utility billing, sales tax collection, as well as, general accounting and reporting. The Department oversees the procurement function of the City and is responsible for the production of the Annual Operating and Capital Improvement Budget, and Comprehensive Annual Financial Report.

## 2019 Achievements

- Received the Distinguished Budget Presentation Award from the GFOA for the 2019 budget
- Received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 2018 CAFR
- Received unmodified audit opinion for the 2018 audit.
- Received upgrade to City's credit rating to 'AA+' from 'AA'
- Earned credit rating of 'BBB-' for Northglenn Urban Renewal Authority debt issue for the Civic Campus Project
- Issued \$11.2 million of Tax Increment Revenue Bonds and \$35.3 million of Certificates of Participation for the Civic Campus Project

## Goals & Objectives

- Monitor budget forecast accuracy (Council Goal #1)
- Receive GFOA Distinguished Budget Award (Council Goal #1)
- Receive GFOA Certificate of Achievement for CAFR (Council Goal #1)
- Provide monthly financial report in accordance with policy (Council Goal #1)

## Activity Measures

Category/Measure	Council Goal	2017	2018	2019 Forecast	2020 Forecast
% of General Fund actual expenditures versus original budget +/- 3%	#1	-5.0%	-5.0%	-1.0%	-1.0%
Consecutive Years GFOA Budget Award Received	#1	8	9	10	11
Consecutive Years GFOA CAFR Award Received	#1	29	30	31	32
% of time monthly report completed timely	#1	100%	100%	100%	100%

## Finance

2020 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 518,725	4.00
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	862,205	7.60
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	2,000	-
<b>Total</b>	<b>1,382,930</b>	<b>11.60</b>

2020 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration/Operations	\$ 988,698	7.00
Utility Billing	394,232	4.60
<b>Total</b>	<b>1,382,930</b>	<b>11.60</b>

**EXPENDITURE & FULL TIME EQUIVALENCY**

Year	Total Expenditures (\$)	Full Time Equivalency (FTE)
2018 Audited Amounts	1,305,724	11.60
2019 Year-End Forecast	1,317,523	11.60
2020 Adopted Budget	1,382,930	11.60

EXPENDITURE SUMMARY				
	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Staff - Full Time Equivalency (FTE)*</b>	11.60	11.60	11.60	11.60
<b>Expenditures:</b>				
Personnel	\$ 869,145	\$ 959,423	\$ 896,806	\$ 984,830
Purchased Services	427,837	350,550	371,535	391,050
Supplies/Non-Capital Equipment	7,363	6,150	5,300	5,650
Miscellaneous	1,379	1,400	1,400	1,400
<b>Total Expenditures</b>	<b>\$ 1,305,724</b>	<b>\$ 1,317,523</b>	<b>\$ 1,275,041</b>	<b>\$ 1,382,930</b>

2020 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ 1,675
2. Personnel Merit Allowance	12,555
3. Professional Services - bank and software fees	25,000
4. General Services - credit card fees	15,000
	<b>\$ 54,230</b>

# Expenditure Detail

## Finance Department - All Funds

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	695,151	775,572	722,010	788,017
Overtime	73	-	-	-
Stipend	564	-	573	-
Allowances	1,282	1,200	2,410	2,400
Medicare	9,577	11,264	10,095	11,458
Workers Compensation	556	1,317	572	1,340
Retirement Contributions	61,841	71,566	63,652	73,086
Medical Benefits	96,002	91,503	92,792	101,424
Life/Disability Benefits	4,099	7,001	4,702	7,105
<b>Total Personnel</b>	<b>869,145</b>	<b>959,423</b>	<b>896,806</b>	<b>984,830</b>
<b>Purchased Services</b>				
Professional Services	146,886	115,700	110,542	131,800
Technical Services	-	-	5,243	5,500
General Services	162,345	110,300	136,000	131,000
Communication Services	113,888	116,600	113,800	114,950
Training/Registration	2,623	3,750	2,000	3,600
Mileage/Travel	224	1,950	1,950	1,950
Rentals/Leases	1,871	2,250	2,000	2,250
<b>Total Purchased Services</b>	<b>427,837</b>	<b>350,550</b>	<b>371,535</b>	<b>391,050</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	4,724	3,450	3,400	3,700
Operating Supplies	2,639	2,000	1,900	1,950
Non-Capital Equipment	-	700	-	-
<b>Total Supplies/Non-Capital Equipment</b>	<b>7,363</b>	<b>6,150</b>	<b>5,300</b>	<b>5,650</b>
<b>Miscellaneous</b>				
Dues/Fees	1,379	1,400	1,400	1,400
<b>Total Other Expenditures</b>	<b>1,379</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
<b>Total Expenditures</b>	<b>\$ 1,305,724</b>	<b>\$ 1,317,523</b>	<b>\$ 1,275,041</b>	<b>\$ 1,382,930</b>

# Expenditure Detail

## Finance Department - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	275,612	264,828	291,497	295,288
Allowances	641	600	1,205	1,200
Medicare	3,796	3,849	4,103	4,298
Workers Compensation	245	450	231	503
Retirement Contributions	24,596	23,915	25,785	26,816
Medical Benefits	41,938	36,420	35,712	35,655
Life/Disability Benefits	1,694	2,396	1,982	2,665
<b>Total Personnel</b>	<b>348,522</b>	<b>332,458</b>	<b>360,515</b>	<b>366,425</b>
<b>Purchased Services</b>				
Professional Services	53,528	38,700	38,500	59,800
General Services	40,528	40,300	41,000	41,000
Communication Services	40,949	43,350	41,000	42,000
Training/Registration	1,352	2,500	1,000	2,500
Mileage/Travel	224	1,200	1,200	1,200
Rentals/Leases	1,628	2,000	1,750	2,000
<b>Total Purchased Services</b>	<b>138,209</b>	<b>128,050</b>	<b>124,450</b>	<b>148,500</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	2,137	1,500	1,500	1,800
Operating Supplies	1,762	1,250	1,200	1,200
Non-Capital Equipment	-	700	-	-
<b>Total Supplies/Non-Capital Equipment</b>	<b>3,899</b>	<b>3,450</b>	<b>2,700</b>	<b>3,000</b>
<b>Miscellaneous</b>				
Dues/Fees	710	800	800	800
<b>Total Other Expenditures</b>	<b>710</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Total Expenditures</b>	<b>\$ 491,340</b>	<b>\$ 464,758</b>	<b>\$ 488,465</b>	<b>\$ 518,725</b>

# Expenditure Detail

## Administration/Operations Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	275,612	264,828	291,497	295,288
Allowances	641	600	1,205	1,200
Medicare	3,796	3,849	4,103	4,298
Workers Compensation	245	450	231	503
Retirement Contributions	24,596	23,915	25,785	26,816
Medical Benefits	41,938	36,420	35,712	35,655
Life/Disability Benefits	1,694	2,396	1,982	2,665
<b>Total Personnel</b>	<b>348,522</b>	<b>332,458</b>	<b>360,515</b>	<b>366,425</b>
<b>Purchased Services</b>				
Professional Services	53,528	38,700	38,500	59,800
General Services	40,528	40,300	41,000	41,000
Communication Services	40,949	43,350	41,000	42,000
Training/Registration	1,352	2,500	1,000	2,500
Mileage/Travel	224	1,200	1,200	1,200
Rentals/Leases	1,628	2,000	1,750	2,000
<b>Total Purchased Services</b>	<b>138,209</b>	<b>128,050</b>	<b>124,450</b>	<b>148,500</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	2,137	1,500	1,500	1,800
Operating Supplies	1,762	1,250	1,200	1,200
Non-Capital Equipment	-	700	-	-
<b>Total Supplies/Non-Capital Equipment</b>	<b>3,899</b>	<b>3,450</b>	<b>2,700</b>	<b>3,000</b>
<b>Miscellaneous</b>				
Dues/Fees	710	800	800	800
<b>Total Other Expenditures</b>	<b>710</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Total Expenditures</b>	<b>\$ 491,340</b>	<b>\$ 464,758</b>	<b>\$ 488,465</b>	<b>\$ 518,725</b>

# Expenditure Detail

## Finance Department - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	419,539	510,744	430,513	492,729
Overtime	73	-	-	-
Stipend	564	-	573	-
Allowances	641	600	1,205	1,200
Medicare	5,781	7,415	5,992	7,160
Workers Compensation	311	867	341	837
Retirement Contributions	37,245	47,651	37,867	46,270
Medical Benefits	54,064	55,083	57,080	65,769
Life/Disability Benefits	2,405	4,605	2,720	4,440
<b>Total Personnel</b>	<b>520,623</b>	<b>626,965</b>	<b>536,291</b>	<b>618,405</b>
<b>Purchased Services</b>				
Professional Services	91,358	75,000	70,042	70,000
Technical Services	-	-	5,243	5,500
General Services	121,817	70,000	95,000	90,000
Communication Services	72,939	73,250	72,800	72,950
Training/Registration	1,271	1,250	1,000	1,100
Mileage/Travel	-	750	750	750
Rentals/Leases	243	250	250	250
<b>Total Purchased Services</b>	<b>287,628</b>	<b>220,500</b>	<b>245,085</b>	<b>240,550</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	2,587	1,950	1,900	1,900
Operating Supplies	877	750	700	750
<b>Total Supplies/Non-Capital Equipment</b>	<b>3,464</b>	<b>2,700</b>	<b>2,600</b>	<b>2,650</b>
<b>Miscellaneous</b>				
Dues/Fees	669	600	600	600
<b>Total Other Expenditures</b>	<b>669</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>Total Expenditures</b>	<b>\$ 812,384</b>	<b>\$ 850,765</b>	<b>\$ 784,576</b>	<b>\$ 862,205</b>

## Expenditure Detail

### Administration/Operations Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	228,360	264,828	240,743	243,167
Allowances	641	600	1,205	1,200
Medicare	3,168	3,849	3,422	3,542
Workers Compensation	168	450	191	414
Retirement Contributions	20,439	23,915	21,288	22,202
Medical Benefits	30,098	36,134	22,890	22,850
Life/Disability Benefits	1,407	2,396	1,635	2,198
<b>Total Personnel</b>	<b>284,281</b>	<b>332,172</b>	<b>291,374</b>	<b>295,573</b>
<b>Purchased Services</b>				
Professional Services	91,358	75,000	70,000	70,000
Technical Services	-	-	5,243	5,500
General Services	121,817	70,000	95,000	90,000
Communication Services	2,461	3,600	2,800	2,950
Training/Registration	1,246	1,000	900	1,000
Mileage/Travel	-	500	500	500
<b>Total Purchased Services</b>	<b>216,882</b>	<b>150,100</b>	<b>174,443</b>	<b>169,950</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	1,324	1,200	1,200	1,200
Operating Supplies	877	750	700	750
<b>Total Supplies/Non-Capital Equipment</b>	<b>2,201</b>	<b>1,950</b>	<b>1,900</b>	<b>1,950</b>
<b>Miscellaneous</b>				
Dues/Fees	590	500	500	500
<b>Total Other Expenditures</b>	<b>590</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Total Expenditures</b>	<b>\$ 503,954</b>	<b>\$ 484,722</b>	<b>\$ 468,217</b>	<b>\$ 467,973</b>



# Expenditure Detail

## Utility Billing Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	191,179	245,916	189,770	249,562
Overtime	73	-	-	-
Stipend	564	-	573	-
Medicare	2,613	3,566	2,570	3,618
Workers Compensation	143	417	150	423
Retirement Contributions	16,806	23,736	16,579	24,068
Medical Benefits	23,966	18,949	34,190	42,919
Life/Disability Benefits	998	2,209	1,085	2,242
<b>Total Personnel</b>	<b>236,342</b>	<b>294,793</b>	<b>244,917</b>	<b>322,832</b>
<b>Purchased Services</b>				
Professional Services	-	-	42	-
Communication Services	70,478	69,650	70,000	70,000
Training/Registration	25	250	100	100
Mileage/Travel	-	250	250	250
Rentals/Leases	243	250	250	250
<b>Total Purchased Services</b>	<b>70,746</b>	<b>70,400</b>	<b>70,642</b>	<b>70,600</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	1,263	750	700	700
<b>Total Supplies/Non-Capital Equipment</b>	<b>1,263</b>	<b>750</b>	<b>700</b>	<b>700</b>
<b>Miscellaneous</b>				
Dues/Fees	79	100	100	100
<b>Total Other Expenditures</b>	<b>79</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Total Expenditures</b>	<b>\$ 308,430</b>	<b>\$ 366,043</b>	<b>\$ 316,359</b>	<b>\$ 394,232</b>

## Expenditure Detail

### Finance Department - Sanitation Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Purchased Services</b>				
Professional Services	2,000	2,000	2,000	2,000
<b>Total Purchased Services</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Total Expenditures</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>

## Expenditure Detail

### Administration/Operations Division - Sanitation Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Purchased Services</b>				
Professional Services	2,000	2,000	2,000	2,000
<b>Total Purchased Services</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Total Expenditures</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>

# Planning & Development

Brook Svoboda, Director of Planning & Development

## Department Description

The Planning and Development Department is responsible for the administration of the City's land use and development functions including building, planning, and neighborhood services (code enforcement). The department also guides the City's ongoing development and redevelopment activities by recruiting new investment and working to integrate new development projects into the existing fabric of the community. The department is also responsible for the administration and enforcement of the City's building, electrical, plumbing, and mechanical codes, as well as enforcement of the City's zoning ordinance and nuisance abatement program.

## 2019 Achievements

- Adoption of the Unified Development ordinance by City Council
- Awarded grant of \$7.9M for the E 120th Ave Widening project
- Received national historic landmark designation for St. Stephen's Church
- Approval of Karl's Farm development rezoning

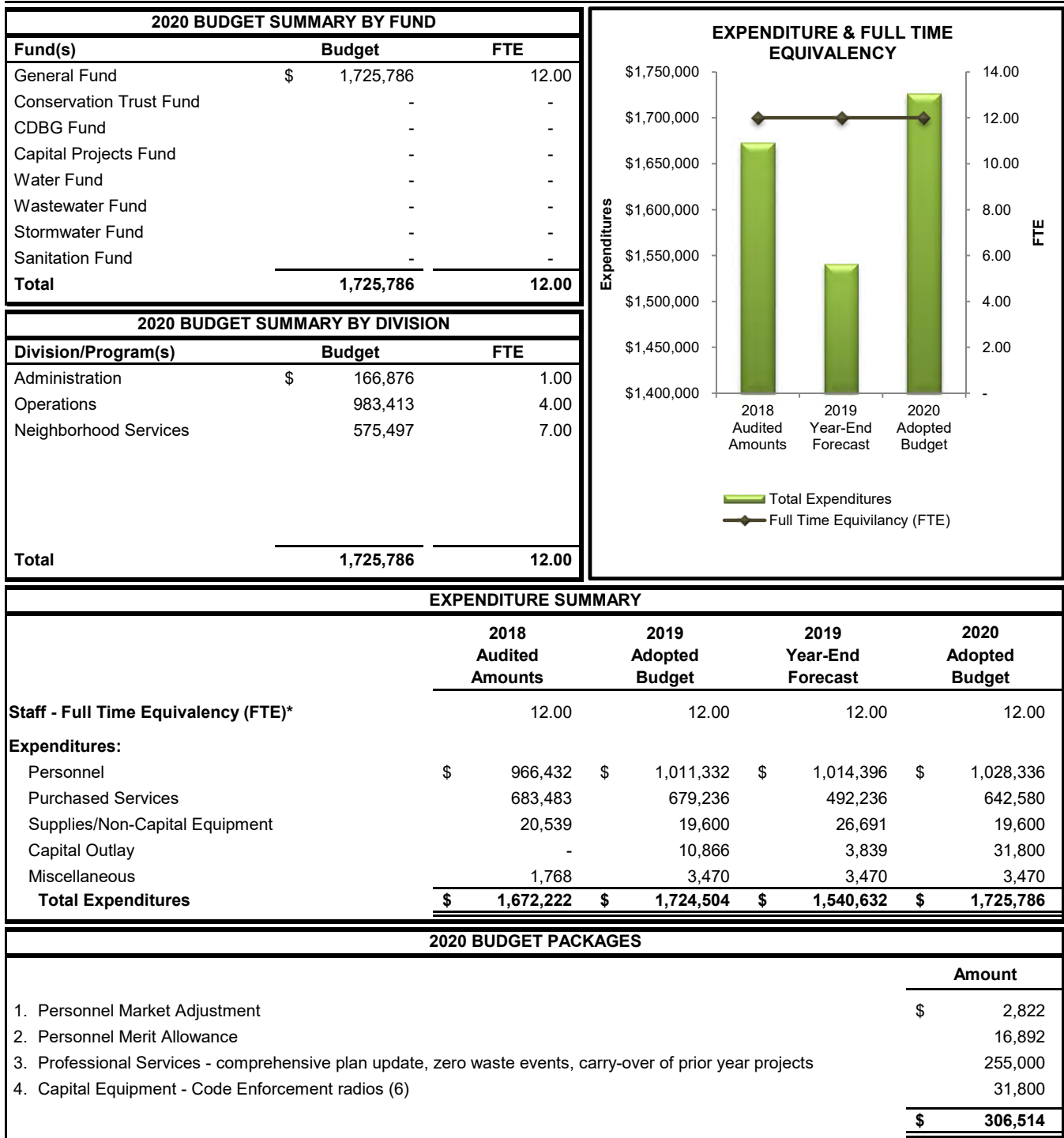
## Goals & Objectives

- Manage comprehensive Plan update (Council Goal #5)
- Implement Connect Northglenn recommendations (Council Goal #8)
- Implement Sustainability Action Plan (Council Goal #7)
- Implement Civic Center Master Plan - Phase 1 and Phase 2 (Council Goal #8)
- Further develop Neighborhood Engagement Plan (Council Goal #2)

## Activity Measures

Category/Measure	Council Goal	2017	2018	2019 Forecast	2020 Forecast
# of Permits Issued	#5	1,483	1,483	1,400	1,400
Permit Fee Collection	#5	\$ 236,922	\$ 236,922	\$ 215,022	\$ 215,022
Permit Valuations	#5	\$ 13,222,168	\$ 13,222,168	\$ 12,000,000	\$ 12,000,000
Neighborhood Service Officer Activity (calls)	#5	3,500	3,500	6,800	6,800

## Planning & Development



# Expenditure Detail

## Planning & Development Department - All Funds

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	763,470	800,873	799,621	812,057
Overtime	4,921	5,000	5,000	5,000
Allowances	2,344	2,400	2,410	2,400
Medicare	9,920	11,648	10,294	11,808
Workers Compensation	4,573	5,873	5,544	4,987
Retirement Contributions	67,993	69,899	71,240	71,349
Medical Benefits	108,505	108,444	114,836	113,446
Life/Disability Benefits	4,706	7,195	5,451	7,289
<b>Total Personnel</b>	<b>966,432</b>	<b>1,011,332</b>	<b>1,014,396</b>	<b>1,028,336</b>
<b>Purchased Services</b>				
Professional Services	116,542	302,656	115,656	266,000
Technical Services	536,811	325,000	325,000	325,000
General Services	5,149	20,000	20,000	20,000
Communication Services	10,614	12,280	12,280	12,280
Training/Registration	8,339	12,000	12,000	12,000
Mileage/Travel	2,917	4,000	4,000	4,000
Rentals/Leases	3,111	3,300	3,300	3,300
<b>Total Purchased Services</b>	<b>683,483</b>	<b>679,236</b>	<b>492,236</b>	<b>642,580</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	3,503	4,300	7,204	4,300
Technology Supplies	2,424	-	27	-
Operating Supplies	9,379	8,800	8,800	8,800
Non-Capital Equipment	1,458	2,500	6,660	2,500
Motor Vehicle Fuels	3,775	4,000	4,000	4,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>20,539</b>	<b>19,600</b>	<b>26,691</b>	<b>19,600</b>
<b>Capital Outlay</b>				
Capital Equipment	-	10,866	3,839	31,800
<b>Total Capital Outlay</b>	<b>-</b>	<b>10,866</b>	<b>3,839</b>	<b>31,800</b>
<b>Miscellaneous</b>				
Dues/Fees	1,768	3,470	3,470	3,470
<b>Total Other Expenditures</b>	<b>1,768</b>	<b>3,470</b>	<b>3,470</b>	<b>3,470</b>
<b>Total Expenditures</b>	<b>\$ 1,672,222</b>	<b>\$ 1,724,504</b>	<b>\$ 1,540,632</b>	<b>\$ 1,725,786</b>

# Expenditure Detail

## Planning & Development Department - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	763,470	800,873	799,621	812,057
Overtime	4,921	5,000	5,000	5,000
Allowances	2,344	2,400	2,410	2,400
Medicare	9,920	11,648	10,294	11,808
Workers Compensation	4,573	5,873	5,544	4,987
Retirement Contributions	67,993	69,899	71,240	71,349
Medical Benefits	108,505	108,444	114,836	113,446
Life/Disability Benefits	4,706	7,195	5,451	7,289
<b>Total Personnel</b>	<b>966,432</b>	<b>1,011,332</b>	<b>1,014,396</b>	<b>1,028,336</b>
<b>Purchased Services</b>				
Professional Services	116,542	302,656	115,656	266,000
Technical Services	536,811	325,000	325,000	325,000
General Services	5,149	20,000	20,000	20,000
Communication Services	10,614	12,280	12,280	12,280
Training/Registration	8,339	12,000	12,000	12,000
Mileage/Travel	2,917	4,000	4,000	4,000
Rentals/Leases	3,111	3,300	3,300	3,300
<b>Total Purchased Services</b>	<b>683,483</b>	<b>679,236</b>	<b>492,236</b>	<b>642,580</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	3,503	4,300	7,204	4,300
Technology Supplies	2,424	-	27	-
Operating Supplies	9,379	8,800	8,800	8,800
Non-Capital Equipment	1,458	2,500	6,660	2,500
Motor Vehicle Fuels	3,775	4,000	4,000	4,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>20,539</b>	<b>19,600</b>	<b>26,691</b>	<b>19,600</b>
<b>Capital Outlay</b>				
Capital Equipment	-	10,866	3,839	31,800
<b>Total Capital Outlay</b>	<b>-</b>	<b>10,866</b>	<b>3,839</b>	<b>31,800</b>
<b>Miscellaneous</b>				
Dues/Fees	1,768	3,470	3,470	3,470
<b>Total Other Expenditures</b>	<b>1,768</b>	<b>3,470</b>	<b>3,470</b>	<b>3,470</b>
<b>Total Expenditures</b>	<b>\$ 1,672,222</b>	<b>\$ 1,724,504</b>	<b>\$ 1,540,632</b>	<b>\$ 1,725,786</b>

# Expenditure Detail

## Administrative Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	134,354	139,599	139,838	139,895
Medicare	1,941	2,024	2,021	2,028
Workers Compensation	121	237	111	237
Retirement Contributions	12,092	12,564	12,585	12,591
Medical Benefits	6,824	6,824	7,216	7,204
Life/Disability Benefits	804	1,250	928	1,251
<b>Total Personnel</b>	<b>156,136</b>	<b>162,498</b>	<b>162,699</b>	<b>163,206</b>
<b>Purchased Services</b>				
Training/Registration	513	500	500	500
Mileage/Travel	526	1,000	1,000	1,000
Rentals/Leases	137	600	600	600
<b>Total Purchased Services</b>	<b>1,176</b>	<b>2,100</b>	<b>2,100</b>	<b>2,100</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	-	300	3,204	300
Operating Supplies	143	300	300	300
Non-Capital Equipment	-	-	70	-
<b>Total Supplies/Non-Capital Equipment</b>	<b>143</b>	<b>600</b>	<b>3,574</b>	<b>600</b>
<b>Miscellaneous</b>				
Dues/Fees	-	970	970	970
<b>Total Other Expenditures</b>	<b>-</b>	<b>970</b>	<b>970</b>	<b>970</b>
<b>Total Expenditures</b>	<b>\$ 157,455</b>	<b>\$ 166,168</b>	<b>\$ 169,343</b>	<b>\$ 166,876</b>



## Expenditure Detail

### Operations Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	278,589	297,294	296,147	303,793
Allowances	1,203	1,200	1,205	1,200
Medicare	3,785	4,329	4,004	4,422
Workers Compensation	247	506	235	516
Retirement Contributions	24,422	24,759	26,078	25,286
Medical Benefits	35,522	35,462	37,655	36,992
Life/Disability Benefits	1,752	2,669	2,024	2,724
<b>Total Personnel</b>	<b>345,520</b>	<b>366,219</b>	<b>367,348</b>	<b>374,933</b>
<b>Purchased Services</b>				
Professional Services	116,402	302,656	115,656	266,000
Technical Services	536,811	325,000	325,000	325,000
Communication Services	1,671	2,280	2,280	2,280
Training/Registration	1,582	4,500	4,500	4,500
Mileage/Travel	1,662	2,500	2,500	2,500
Rentals/Leases	1,137	1,200	1,200	1,200
<b>Total Purchased Services</b>	<b>659,265</b>	<b>638,136</b>	<b>451,136</b>	<b>601,480</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	1,065	1,500	1,500	1,500
Operating Supplies	1,311	500	500	500
Non-Capital Equipment	-	2,500	2,500	2,500
<b>Total Supplies/Non-Capital Equipment</b>	<b>2,376</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Miscellaneous</b>				
Dues/Fees	1,768	2,500	2,500	2,500
<b>Total Other Expenditures</b>	<b>1,768</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Total Expenditures</b>	<b>\$ 1,008,929</b>	<b>\$ 1,011,355</b>	<b>\$ 825,484</b>	<b>\$ 983,413</b>

# Expenditure Detail

## Neighborhood Services Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	350,527	363,980	363,636	368,369
Overtime	4,921	5,000	5,000	5,000
Allowances	1,141	1,200	1,205	1,200
Medicare	4,194	5,295	4,269	5,358
Workers Compensation	4,205	5,130	5,198	4,234
Retirement Contributions	31,479	32,576	32,577	33,472
Medical Benefits	66,159	66,158	69,965	69,250
Life/Disability Benefits	2,150	3,276	2,499	3,314
<b>Total Personnel</b>	<b>464,776</b>	<b>482,615</b>	<b>484,349</b>	<b>490,197</b>
<b>Purchased Services</b>				
Professional Services	140	-	-	-
General Services	5,149	20,000	20,000	20,000
Communication Services	8,943	10,000	10,000	10,000
Training/Registration	6,244	7,000	7,000	7,000
Mileage/Travel	729	500	500	500
Rentals/Leases	1,837	1,500	1,500	1,500
<b>Total Purchased Services</b>	<b>23,042</b>	<b>39,000</b>	<b>39,000</b>	<b>39,000</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	2,438	2,500	2,500	2,500
Technology Supplies	2,424	-	27	-
Operating Supplies	7,925	8,000	8,000	8,000
Non-Capital Equipment	1,458	-	4,090	-
Motor Vehicle Fuels	3,775	4,000	4,000	4,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>18,020</b>	<b>14,500</b>	<b>18,617</b>	<b>14,500</b>
<b>Capital Outlay</b>				
Capital Equipment	-	10,866	3,839	31,800
<b>Total Capital Outlay</b>	<b>-</b>	<b>10,866</b>	<b>3,839</b>	<b>31,800</b>
<b>Total Expenditures</b>	<b>\$ 505,838</b>	<b>\$ 546,981</b>	<b>\$ 545,805</b>	<b>\$ 575,497</b>



# Parks, Recreation & Culture

Amanda Peterson, Director of Parks, Recreation & Culture

## Department Description

The Department of Parks, Recreation and Cultural Services offers recreational and leisure services, and maintains parks, rights-of-way and open spaces. Divisions within Parks, Recreation and Cultural Services include Parks Maintenance & Operations, Aquatics, Youth & Marketing, Operations, Fitness & Sports, Theatre, Culture and Senior Programs.

## 2019 Achievements

- Secured over \$1,625,000 in grant funding
- Completed the design of the new Recreation Center, Senior Center and Theatre and broke ground for construction in October
- Hosted over 266,000 participants at the Recreation Center, Senior Center and Theatre
- Completed the renovations of the Kiwanis bath house and improvements to Northwest Open Space

## Goals & Objectives

- Submit grant requests for applicable projects through Adams County Open Space and other sources as appropriate (Council Goal #1)
- Maintain the construction schedule and budget for the Recreation Center, Senior Center and Theatre throughout the construction phase of the new facility (Council Goals #8)
- Finalize staffing plan and programming plan for the new facility, with a goal of maintaining existing successful programs and providing new opportunities that are appealing to the community (Council Goal #1)

## Activity Measures

Category/Measure	Council Goal	2017	2018	2019 Forecast	2020 Forecast
# of park acres maintained	#8	337	341	341	341
# of miles of trails maintained	#8	28	28	28	28
Recreation Center attendance	#2	221,941	266,000	266,000	266,000
Number of registered program participants	#2	9,365	12,332	12,500	12,500

## Parks, Recreation & Culture

2020 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 4,707,744	51.39
Conservation Trust Fund	420,000	-
CDBG Fund	-	-
Capital Projects Fund	325,000	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
<b>Total</b>	<b>5,452,744</b>	<b>51.39</b>

2020 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Park Operations	\$ 1,809,791	17.80
Recreation Operations	2,897,953	33.59
Capital Improvement Projects	745,000	-
<b>Total</b>	<b>5,452,744</b>	<b>51.39</b>

EXPENDITURE & FULL TIME EQUIVALENCY		
Expenditures	FTE	
\$10,000,000	52.00	
\$9,000,000	51.50	
\$8,000,000	51.00	
\$7,000,000	50.50	
\$6,000,000	50.00	
\$5,000,000	49.50	
\$4,000,000	49.00	
\$3,000,000	48.50	
\$2,000,000		
\$1,000,000		
\$-		
2018 Audited Amounts	2019 Year-End Forecast	2020 Adopted Budget
Total Expenditures		
Full Time Equivalency (FTE)		

EXPENDITURE SUMMARY				
	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
Staff - Full Time Equivalency (FTE)*	49.69	50.09	50.09	51.39
Expenditures:				
Personnel	\$ 3,286,087	\$ 3,346,589	\$ 3,324,650	\$ 3,671,463
Purchased Services	376,697	393,450	398,055	470,850
Supplies/Non-Capital Equipment	464,728	506,266	506,266	515,231
Capital Outlay	2,185,525	5,388,555	5,106,462	790,500
Miscellaneous	5,619	5,300	5,503	4,700
Total Expenditures	\$ 6,318,656	\$ 9,640,160	\$ 9,340,936	\$ 5,452,744

2020 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ 98,382
2. Personnel Merit Allowance	56,512
3. Personnel - Recreation - .5 FTE conversion of part-time Recreation Assistance to full-time	36,462
4. Personnel - Parks - 1 FTE Parks Maintenance Coordinator, and conversion of existing position to same title	78,476
5. General Service - Recreation - increase programs (day camp, NYTA, Roving Rec on the Road)	31,200
6. Operating Supplies - Recreation - day camp	2,000
7. Personnel - Recreation - seasonal day camp leader	6,720
8. Capital Equipment - Recreation - floor autoscrubber	7,000
9. Professional Services - Parks - athletic field laser grading	15,000
10. Capital Equipment - Parks - Pro Force debris blower, Honey Bee sculpture replacement	38,500
11. Property Services - Parks - pavillion maintenance	30,000
12. Non-Capital Equipment - dog park	10,000
	\$ 410,252

# Expenditure Detail

## Parks, Recreation & Culture Department - All Funds

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	2,307,962	2,322,219	2,358,569	2,489,043
Seasonal/Temporary Wages	243,047	247,711	231,721	310,603
Overtime	40,783	41,800	41,800	41,800
Allowances	5,370	5,765	5,580	5,904
Medicare	34,953	36,972	32,958	40,305
Workers Compensation	52,465	82,926	31,437	87,634
Retirement Contributions	184,839	209,905	187,140	225,036
Medical Benefits	405,514	377,017	422,549	447,000
Life/Disability Benefits	11,122	22,274	12,864	24,138
<b>Total Personnel</b>	<b>3,286,087</b>	<b>3,346,589</b>	<b>3,324,650</b>	<b>3,671,463</b>
<b>Purchased Services</b>				
Professional Services	4,262	4,000	5,600	19,600
Technical Services	10,438	11,000	11,000	11,000
General Services	191,980	201,020	201,020	232,220
Property Services	88,904	83,100	83,100	113,100
Communication Services	55,651	60,580	63,180	60,580
Training/Registration	11,385	20,050	20,455	20,650
Mileage/Travel	-	200	200	200
Rentals/Leases	14,077	13,500	13,500	13,500
<b>Total Purchased Services</b>	<b>376,697</b>	<b>393,450</b>	<b>398,055</b>	<b>470,850</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	1,625	2,350	2,350	2,350
Technology Supplies	2,173	6,000	6,000	6,000
Operating Supplies	310,591	337,481	337,481	340,381
Inventory Supplies	8,658	12,500	12,500	11,000
Non-Capital Equipment	10,399	6,000	6,000	16,000
Gas/Electricity	100,439	112,330	112,330	110,000
Motor Vehicle Fuels	30,843	29,605	29,605	29,500
<b>Total Supplies/Non-Capital Equipment</b>	<b>464,728</b>	<b>506,266</b>	<b>506,266</b>	<b>515,231</b>
<b>Capital Outlay</b>				
Capital Equipment	-	104,030	104,030	45,500
Capital Improvement Projects	2,185,525	5,284,525	5,002,432	745,000
<b>Total Capital Outlay</b>	<b>2,185,525</b>	<b>5,388,555</b>	<b>5,106,462</b>	<b>790,500</b>
<b>Miscellaneous</b>				
Dues/Fees	5,619	4,800	5,003	4,200
Bad Debt Expense	-	500	500	500
<b>Total Other Expenditures</b>	<b>5,619</b>	<b>5,300</b>	<b>5,503</b>	<b>4,700</b>
<b>Total Expenditures</b>	<b>\$ 6,318,656</b>	<b>\$ 9,640,160</b>	<b>\$ 9,340,936</b>	<b>\$ 5,452,744</b>

# Expenditure Detail

## Parks, Recreation & Culture Department - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	2,307,962	2,322,219	2,358,569	2,489,043
Seasonal/Temporary Wages	243,047	247,711	231,721	310,603
Overtime	40,783	41,800	41,800	41,800
Stipend	32	-	32	-
Allowances	5,370	5,765	5,580	5,904
Medicare	34,953	36,972	32,958	40,305
Workers Compensation	52,465	82,926	31,437	87,634
Retirement Contributions	184,839	209,905	187,140	225,036
Medical Benefits	405,514	377,017	422,549	447,000
Life/Disability Benefits	11,122	22,274	12,864	24,138
<b>Total Personnel</b>	<b>3,286,087</b>	<b>3,346,589</b>	<b>3,324,650</b>	<b>3,671,463</b>
<b>Purchased Services</b>				
Professional Services	4,262	4,000	5,600	19,600
Technical Services	10,438	11,000	11,000	11,000
General Services	191,980	201,020	201,020	232,220
Property Services	88,904	83,100	83,100	113,100
Communication Services	55,651	60,580	63,180	60,580
Training/Registration	11,385	20,050	20,455	20,650
Mileage/Travel	-	200	200	200
Rentals/Leases	14,077	13,500	13,500	13,500
<b>Total Purchased Services</b>	<b>376,697</b>	<b>393,450</b>	<b>398,055</b>	<b>470,850</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	1,625	2,350	2,350	2,350
Technology Supplies	2,173	6,000	6,000	6,000
Operating Supplies	310,591	337,481	337,481	340,381
Inventory Supplies	8,658	12,500	12,500	11,000
Non-Capital Equipment	10,399	6,000	6,000	16,000
Gas/Electricity	100,439	112,330	112,330	110,000
Motor Vehicle Fuels	30,843	29,605	29,605	29,500
<b>Total Supplies/Non-Capital Equipment</b>	<b>464,728</b>	<b>506,266</b>	<b>506,266</b>	<b>515,231</b>
<b>Capital Outlay</b>				
Capital Equipment	-	104,030	104,030	45,500
<b>Total Capital Outlay</b>	<b>-</b>	<b>104,030</b>	<b>104,030</b>	<b>45,500</b>
<b>Miscellaneous</b>				
Dues/Fees	5,619	4,800	5,003	4,200
Bad Debt Expense	-	500	500	500
<b>Total Other Expenditures</b>	<b>5,619</b>	<b>5,300</b>	<b>5,503</b>	<b>4,700</b>
<b>Total Expenditures</b>	<b>\$ 4,133,131</b>	<b>\$ 4,355,635</b>	<b>\$ 4,338,504</b>	<b>\$ 4,707,744</b>

# Expenditure Detail

## Park Operations Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	892,924	927,963	910,486	929,224
Seasonal/Temporary Wages	87,787	93,459	91,721	119,701
Overtime	30,914	34,800	34,800	34,800
Allowances	5,370	5,520	5,580	5,700
Medicare	13,316	14,514	12,747	14,915
Workers Compensation	21,575	29,552	16,392	29,291
Retirement Contributions	79,840	82,543	81,024	82,837
Medical Benefits	157,257	154,248	168,041	180,525
Life/Disability Benefits	5,346	8,680	6,139	8,848
<b>Total Personnel</b>	<b>1,294,329</b>	<b>1,351,279</b>	<b>1,326,930</b>	<b>1,405,841</b>
<b>Purchased Services</b>				
Professional Services	981	1,400	1,400	16,400
Property Services	63,040	80,400	80,400	110,400
Communication Services	6,999	7,900	10,500	7,900
Training/Registration	4,592	7,400	7,805	8,000
Rentals/Leases	3,557	4,000	4,000	4,000
<b>Total Purchased Services</b>	<b>79,169</b>	<b>101,100</b>	<b>104,105</b>	<b>146,700</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	710	750	750	750
Operating Supplies	137,348	159,700	159,700	159,700
Non-Capital Equipment	-	-	-	10,000
Gas/Electricity	18,127	20,330	20,330	20,000
Motor Vehicle Fuels	29,453	28,000	28,000	28,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>185,638</b>	<b>208,780</b>	<b>208,780</b>	<b>218,450</b>
<b>Capital Outlay</b>				
Capital Equipment	-	104,030	104,030	38,500
<b>Total Capital Outlay</b>	<b>-</b>	<b>104,030</b>	<b>104,030</b>	<b>38,500</b>
<b>Miscellaneous</b>				
Dues/Fees	1,048	950	950	300
<b>Total Other Expenditures</b>	<b>1,048</b>	<b>950</b>	<b>950</b>	<b>300</b>
<b>Total Expenditures</b>	<b>\$ 1,560,184</b>	<b>\$ 1,766,139</b>	<b>\$ 1,744,795</b>	<b>\$ 1,809,791</b>



# Expenditure Detail

## Recreation Operations Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	1,415,038	1,394,256	1,448,083	1,559,819
Seasonal/Temporary Wages	155,260	154,252	140,000	190,902
Overtime	9,869	7,000	7,000	7,000
Stipend	32	-	32	-
Allowances	-	245	-	204
Medicare	21,637	22,458	20,211	25,390
Workers Compensation	30,890	53,374	15,045	58,343
Retirement Contributions	104,999	127,362	106,116	142,199
Medical Benefits	248,257	222,769	254,508	266,475
Life/Disability Benefits	5,776	13,594	6,725	15,290
<b>Total Personnel</b>	<b>1,991,758</b>	<b>1,995,310</b>	<b>1,997,720</b>	<b>2,265,622</b>
<b>Purchased Services</b>				
Professional Services	3,281	2,600	4,200	3,200
Technical Services	10,438	11,000	11,000	11,000
General Services	191,980	201,020	201,020	232,220
Property Services	25,864	2,700	2,700	2,700
Communication Services	48,652	52,680	52,680	52,680
Training/Registration	6,793	12,650	12,650	12,650
Mileage/Travel	-	200	200	200
Rentals/Leases	10,520	9,500	9,500	9,500
<b>Total Purchased Services</b>	<b>297,528</b>	<b>292,350</b>	<b>293,950</b>	<b>324,150</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	915	1,600	1,600	1,600
Technology Supplies	2,173	6,000	6,000	6,000
Operating Supplies	173,243	177,781	177,781	180,681
Inventory Supplies	8,658	12,500	12,500	11,000
Non-Capital Equipment	10,399	6,000	6,000	6,000
Gas/Electricity	82,312	92,000	92,000	90,000
Motor Vehicle Fuels	1,390	1,605	1,605	1,500
<b>Total Supplies/Non-Capital Equipment</b>	<b>279,090</b>	<b>297,486</b>	<b>297,486</b>	<b>296,781</b>
<b>Capital Outlay</b>				
Capital Equipment	-	-	-	7,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,000</b>
<b>Miscellaneous</b>				
Dues/Fees	4,571	3,850	4,053	3,900
Bad Debt Expense	-	500	500	500
<b>Total Other Expenditures</b>	<b>4,571</b>	<b>4,350</b>	<b>4,553</b>	<b>4,400</b>
<b>Total Expenditures</b>	<b>\$ 2,572,947</b>	<b>\$ 2,589,496</b>	<b>\$ 2,593,709</b>	<b>\$ 2,897,953</b>

## Expenditure Detail

### Parks, Recreation & Culture Department - Conservation Trust Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Capital Outlay</b>				
Capital Improvement Projects	426,032	2,072,577	2,072,577	420,000
<b>Total Capital Outlay</b>	<b>426,032</b>	<b>2,072,577</b>	<b>2,072,577</b>	<b>420,000</b>
<b>Total Expenditures</b>	<b>\$ 426,032</b>	<b>\$ 2,072,577</b>	<b>\$ 2,072,577</b>	<b>\$ 420,000</b>

## Expenditure Detail

### Capital Improvement Projects Division - Conservation Trust Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Capital Outlay</b>				
Capital Improvement Projects	426,032	2,072,577	2,072,577	420,000
<b>Total Capital Outlay</b>	<b>426,032</b>	<b>2,072,577</b>	<b>2,072,577</b>	<b>420,000</b>
<b>Total Expenditures</b>	<b>\$ 426,032</b>	<b>\$ 2,072,577</b>	<b>\$ 2,072,577</b>	<b>\$ 420,000</b>

## Expenditure Detail

### Parks, Recreation & Culture Department - Capital Projects Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Capital Outlay</b>				
Capital Improvement Projects	1,759,493	3,211,948	2,929,855	325,000
<b>Total Capital Outlay</b>	<b>1,759,493</b>	<b>3,211,948</b>	<b>2,929,855</b>	<b>325,000</b>
<b>Total Expenditures</b>	<b>\$ 1,759,493</b>	<b>\$ 3,211,948</b>	<b>\$ 2,929,855</b>	<b>\$ 325,000</b>

## Expenditure Detail

### Capital Improvement Projects Division - Capital Projects Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Capital Outlay</b>				
Capital Improvement Projects	1,759,493	3,211,948	2,929,855	325,000
<b>Total Capital Outlay</b>	<b>1,759,493</b>	<b>3,211,948</b>	<b>2,929,855</b>	<b>325,000</b>
<b>Total Expenditures</b>	<b>\$ 1,759,493</b>	<b>\$ 3,211,948</b>	<b>\$ 2,929,855</b>	<b>\$ 325,000</b>

# Police

James May, Jr., Police Chief

## Department Description

The Northglenn Police Department is a full service municipal law enforcement agency consisting of four primary divisions: Administration, Investigations, Patrol and Support. Each is managed by a Division Commander.

- The Administrative division consists of the Office of the Chief of Police, the Professional Standards Unit and the Operational Analysis and Community Impact Unit (Crime and Management Analysis).
- The Investigations division consists of the investigations unit, property/evidence and the victim services unit.
- The Patrol division provides 24 hours per day, seven days per week uniformed officer response to emergency and non-emergency calls for service, directed patrol and crime prevention. The Patrol division also provides tactical intervention with a SWAT element, and includes Animal Control and School Resource Officers (SRO's).
- The Support division consists of the Community Relations Unit, the Traffic Team and the Training Unit.

Enhanced 911, dispatch and records management services are provided by contract with the Adams County Communications Center.

## 2019 Achievements

- Successful implementation and training of new Records Management System (Council Goal #1)
- Successful launch and continuation of the "Start by Believing" campaign to increase awareness of sexual assaults (Council Goal #2)
- Recruitment and hiring of supervisory staff - three Sergeants and two Commanders (Council Goal #3)

## Goals & Objectives

- Expand crime prevention efforts by 10% through crime prevention education, community engagement programs and community outreach in high crime areas to reduce perceived and actual crime in the City of Northglenn (Council Goal #3)
- Expand traffic and speed enforcement campaigns that include a 10% increase in traffic stops at high accident locations, traffic education and patrol in school zones to reduce the number of speed violations and traffic accidents (Council Goal #3)
- Retain and increase staffing levels in the Police Department by deploying officers in problem areas, implementing a succession plan and increasing recruitment efforts to provide high level quality service to the community and enhance public safety (Council Goal #3)

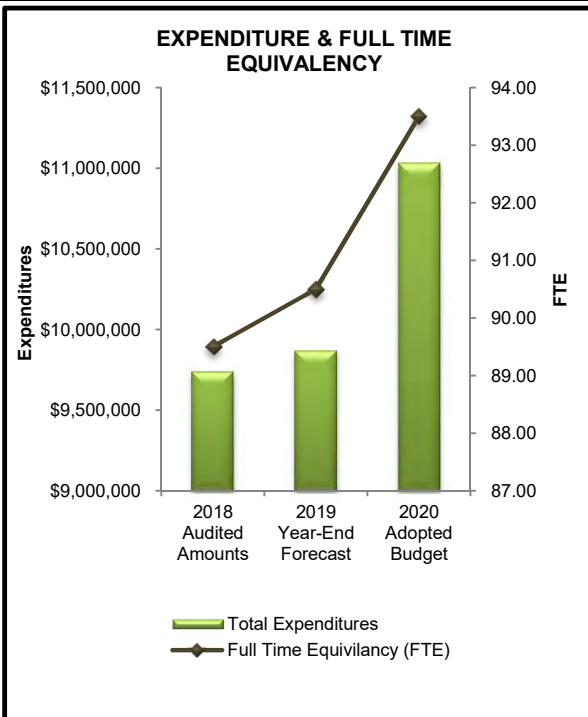
## Activity Measures

Category/Measure	Council Goal	2017	2018	2019 Forecast	2020 Forecast
Calls for Service	#3	50,183	51,454	47,000	47,000
Incident Reports Processed	#3	6,368	6,047	5,500	5,500
# of Arrests	#3	2,639	2,651	2,400	2,400
# of Traffic Accidents Reported	#3	1,510	1,435	1,200	1,200
Municipal Summons Issued	#3	7,545	4,918	4,200	7,500

## Police

2020 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 11,035,961	93.50
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
<b>Total</b>	<b>11,035,961</b>	<b>93.50</b>

2020 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration	\$ 1,950,758	5.00
Support Operations	2,467,144	24.50
Patrol Division	6,420,198	62.00
Animal Control	197,861	2.00
<b>Total</b>	<b>11,035,961</b>	<b>93.50</b>



EXPENDITURE SUMMARY				
	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Staff - Full Time Equivalency (FTE)*</b>	89.50	91.50	90.50	93.50
<b>Expenditures:</b>				
Personnel	\$ 8,007,075	\$ 8,893,193	\$ 7,945,999	\$ 9,006,213
Purchased Services	1,077,451	1,274,265	1,274,285	1,308,959
Supplies/Non-Capital Equipment	380,771	448,589	436,637	423,489
Capital Outlay	267,256	210,000	210,000	295,000
Miscellaneous	2,713	2,300	2,300	2,300
<b>Total Expenditures</b>	<b>\$ 9,735,266</b>	<b>\$ 10,828,347</b>	<b>\$ 9,869,221</b>	<b>\$ 11,035,961</b>

2020 BUDGET PACKAGES	
	Amount
1. Personnel Market Allowance	\$ 99,900
2. Personnel Step Allowance	129,840
3. Professional Services - Administration - NMTF assessment increase	14,069
4. Professional Services - Support - ACSO records terminal guard increase	8,625
5. Professional Services - Support - IDS mail service	5,000
6. Personnel - Patrol - 3 FTEs sworn Officers, and reclassification of Administrative Specialist	190,522
7. Capital Equipment - Patrol - vehicle replacements (4)	295,000
8. Non-Capital Equipment - Patrol - increase uniform allowance	14,000
9. Professional Services - Patrol - DNA testing	10,000
	<b>\$ 766,956</b>

# Expenditure Detail

## Police Department - All Funds

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	5,883,958	6,607,544	5,901,469	6,579,497
Overtime	401,970	271,000	338,584	353,500
Allowances	46,748	48,600	46,107	53,008
Medicare	88,790	96,061	89,201	95,740
Workers Compensation	119,263	181,270	102,395	178,434
Retirement Contributions	533,892	596,180	531,115	585,118
Medical Benefits	794,237	945,936	795,899	983,220
Life/Disability Benefits	138,217	146,602	141,229	177,696
<b>Total Personnel</b>	<b>8,007,075</b>	<b>8,893,193</b>	<b>7,945,999</b>	<b>9,006,213</b>
<b>Purchased Services</b>				
Professional Services	312,111	374,360	374,395	412,054
Technical Services	3,039	25,000	25,000	25,000
General Services	23,689	41,200	41,200	35,700
Property Services	20,518	31,000	31,000	31,000
Communication Services	610,701	657,030	657,030	657,030
Training/Registration	100,353	138,000	137,985	140,500
Mileage/Travel	636	600	600	600
Rentals/Leases	6,404	7,075	7,075	7,075
<b>Total Purchased Services</b>	<b>1,077,451</b>	<b>1,274,265</b>	<b>1,274,285</b>	<b>1,308,959</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	14,492	25,400	25,400	25,400
Technology Supplies	49,843	24,000	27,817	24,000
Operating Supplies	89,127	69,500	69,500	72,500
Non-Capital Equipment	139,956	148,700	160,120	147,700
Gas/Electricity	31,719	127,000	100,000	100,000
Motor Vehicle Fuels	55,634	53,989	53,800	53,889
<b>Total Supplies/Non-Capital Equipment</b>	<b>380,771</b>	<b>448,589</b>	<b>436,637</b>	<b>423,489</b>
<b>Capital Outlay</b>				
Capital Equipment	267,256	210,000	210,000	295,000
<b>Total Capital Outlay</b>	<b>267,256</b>	<b>210,000</b>	<b>210,000</b>	<b>295,000</b>
<b>Miscellaneous</b>				
Dues/Fees	2,213	2,300	2,300	2,300
Community Incentive	500	-	-	-
<b>Total Other Expenditures</b>	<b>2,713</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>
<b>Total Expenditures</b>	<b>\$ 9,735,266</b>	<b>\$ 10,828,347</b>	<b>\$ 9,869,221</b>	<b>\$ 11,035,961</b>



# Expenditure Detail

## Police Department - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	5,883,958	6,607,544	5,901,469	6,579,497
Overtime	401,970	271,000	338,584	353,500
Allowances	46,748	48,600	46,107	53,008
Medicare	88,790	96,061	89,201	95,740
Workers Compensation	119,263	181,270	102,395	178,434
Retirement Contributions	533,892	596,180	531,115	585,118
Medical Benefits	794,237	945,936	795,899	983,220
Life/Disability Benefits	138,217	146,602	141,229	177,696
<b>Total Personnel</b>	<b>8,007,075</b>	<b>8,893,193</b>	<b>7,945,999</b>	<b>9,006,213</b>
<b>Purchased Services</b>				
Professional Services	312,111	374,360	374,395	412,054
Technical Services	3,039	25,000	25,000	25,000
General Services	23,689	41,200	41,200	35,700
Property Services	20,518	31,000	31,000	31,000
Communication Services	610,701	657,030	657,030	657,030
Training/Registration	100,353	138,000	137,985	140,500
Mileage/Travel	636	600	600	600
Rentals/Leases	6,404	7,075	7,075	7,075
<b>Total Purchased Services</b>	<b>1,077,451</b>	<b>1,274,265</b>	<b>1,274,285</b>	<b>1,308,959</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	14,492	25,400	25,400	25,400
Technology Supplies	49,843	24,000	27,817	24,000
Operating Supplies	89,127	69,500	69,500	72,500
Non-Capital Equipment	139,956	148,700	160,120	147,700
Gas/Electricity	31,719	127,000	100,000	100,000
Motor Vehicle Fuels	55,634	53,989	53,800	53,889
<b>Total Supplies/Non-Capital Equipment</b>	<b>380,771</b>	<b>448,589</b>	<b>436,637</b>	<b>423,489</b>
<b>Capital Outlay</b>				
Capital Equipment	267,256	210,000	210,000	295,000
<b>Total Capital Outlay</b>	<b>267,256</b>	<b>210,000</b>	<b>210,000</b>	<b>295,000</b>
<b>Miscellaneous</b>				
Dues/Fees	2,213	2,300	2,300	2,300
Community Incentive	500	-	-	-
<b>Total Other Expenditures</b>	<b>2,713</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>
<b>Total Expenditures</b>	<b>\$ 9,735,266</b>	<b>\$ 10,828,347</b>	<b>\$ 9,869,221</b>	<b>\$ 11,035,961</b>

# Expenditure Detail

## Administration Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	402,921	542,198	441,270	448,183
Overtime	-	6,500	6,500	-
Allowances	1,188	1,992	1,256	1,188
Medicare	5,648	7,891	6,204	6,516
Workers Compensation	15,945	12,752	7,955	9,874
Retirement Contributions	39,222	50,934	42,852	43,523
Medical Benefits	52,283	66,249	62,507	62,467
Life/Disability Benefits	4,364	4,863	5,024	9,860
<b>Total Personnel</b>	<b>521,571</b>	<b>693,379</b>	<b>573,568</b>	<b>581,611</b>
<b>Purchased Services</b>				
Professional Services	280,174	322,548	322,548	341,617
Technical Services	3,039	25,000	25,000	25,000
General Services	321	1,200	1,200	1,200
Property Services	20,428	31,000	31,000	31,000
Communication Services	609,328	655,530	655,530	655,530
Training/Registration	100,353	137,000	137,000	139,500
Mileage/Travel	636	600	600	600
<b>Total Purchased Services</b>	<b>1,014,279</b>	<b>1,172,878</b>	<b>1,172,878</b>	<b>1,194,447</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	14,492	25,400	25,400	25,400
Technology Supplies	48,144	24,000	27,817	24,000
Operating Supplies	44,519	25,000	25,000	25,000
Non-Capital Equipment	105,711	113,000	113,000	98,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>212,866</b>	<b>187,400</b>	<b>191,217</b>	<b>172,400</b>
<b>Miscellaneous</b>				
Dues/Fees	2,213	2,300	2,300	2,300
Community Incentive	500	-	-	-
<b>Total Other Expenditures</b>	<b>2,713</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>
<b>Total Expenditures</b>	<b>\$ 1,751,429</b>	<b>\$ 2,055,957</b>	<b>\$ 1,939,963</b>	<b>\$ 1,950,758</b>

# Expenditure Detail

## Support Operations Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	1,684,706	1,864,509	1,596,137	1,706,018
Overtime	72,688	66,000	66,000	80,000
Allowances	18,940	19,584	16,502	17,148
Medicare	24,778	26,885	23,184	24,551
Workers Compensation	24,293	39,879	19,446	34,007
Retirement Contributions	154,019	171,534	145,732	155,463
Medical Benefits	228,705	291,168	227,546	230,321
Life/Disability Benefits	26,220	33,026	26,453	36,299
<b>Total Personnel</b>	<b>2,234,349</b>	<b>2,512,585</b>	<b>2,121,000</b>	<b>2,283,807</b>
<b>Purchased Services</b>				
Professional Services	30,892	48,812	48,812	57,437
Property Services	90	-	-	-
Communication Services	1,343	1,500	1,500	1,500
Rentals/Leases	4,686	4,900	4,900	4,900
<b>Total Purchased Services</b>	<b>37,011</b>	<b>55,212</b>	<b>55,212</b>	<b>63,837</b>
<b>Supplies/Non-Capital Equipment</b>				
Technology Supplies	1,571	-	-	-
Operating Supplies	9,706	3,500	3,500	6,500
Non-Capital Equipment	695	7,000	7,000	7,000
Gas/Electricity	31,719	127,000	100,000	100,000
Motor Vehicle Fuels	5,846	6,000	6,000	6,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>49,537</b>	<b>143,500</b>	<b>116,500</b>	<b>119,500</b>
<b>Total Expenditures</b>	<b>\$ 2,320,897</b>	<b>\$ 2,711,297</b>	<b>\$ 2,292,712</b>	<b>\$ 2,467,144</b>

## Expenditure Detail

### Patrol Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	3,688,400	4,090,375	3,753,584	4,314,621
Overtime	324,771	195,000	262,584	270,000
Allowances	25,852	26,256	27,537	33,904
Medicare	56,848	59,672	58,261	63,057
Workers Compensation	77,820	126,610	73,904	132,521
Retirement Contributions	330,852	363,713	332,527	376,115
Medical Benefits	489,573	564,844	480,808	665,439
Life/Disability Benefits	106,970	107,718	108,991	130,541
<b>Total Personnel</b>	<b>5,101,086</b>	<b>5,534,188</b>	<b>5,098,196</b>	<b>5,986,198</b>
<b>Purchased Services</b>				
Professional Services	225	-	35	10,000
Communication Services	30	-	-	-
Rentals/Leases	1,632	2,000	2,000	2,000
<b>Total Purchased Services</b>	<b>1,887</b>	<b>2,000</b>	<b>2,035</b>	<b>12,000</b>
<b>Supplies/Non-Capital Equipment</b>				
Technology Supplies	128	-	-	-
Operating Supplies	33,093	40,000	40,000	40,000
Non-Capital Equipment	32,800	28,000	40,120	42,000
Motor Vehicle Fuels	47,211	45,100	45,000	45,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>113,232</b>	<b>113,100</b>	<b>125,120</b>	<b>127,000</b>
<b>Capital Outlay</b>				
Capital Equipment	267,256	210,000	210,000	295,000
<b>Total Capital Outlay</b>	<b>267,256</b>	<b>210,000</b>	<b>210,000</b>	<b>295,000</b>
<b>Total Expenditures</b>	<b>\$ 5,483,461</b>	<b>\$ 5,859,288</b>	<b>\$ 5,435,351</b>	<b>\$ 6,420,198</b>

## Expenditure Detail

### Animal Control Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	107,931	110,462	110,478	110,675
Overtime	4,511	3,500	3,500	3,500
Allowances	768	768	812	768
Medicare	1,516	1,613	1,552	1,616
Workers Compensation	1,205	2,029	1,090	2,032
Retirement Contributions	9,799	9,999	10,004	10,017
Medical Benefits	23,676	23,675	25,038	24,993
Life/Disability Benefits	663	995	761	996
<b>Total Personnel</b>	<b>150,069</b>	<b>153,041</b>	<b>153,235</b>	<b>154,597</b>
<b>Purchased Services</b>				
Professional Services	820	3,000	3,000	3,000
General Services	23,368	40,000	40,000	34,500
Training/Registration	-	1,000	985	1,000
Rentals/Leases	86	175	175	175
<b>Total Purchased Services</b>	<b>24,274</b>	<b>44,175</b>	<b>44,160</b>	<b>38,675</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	1,809	1,000	1,000	1,000
Non-Capital Equipment	750	700	-	700
Motor Vehicle Fuels	2,577	2,889	2,800	2,889
<b>Total Supplies/Non-Capital Equipment</b>	<b>5,136</b>	<b>4,589</b>	<b>3,800</b>	<b>4,589</b>
<b>Total Expenditures</b>	<b>\$ 179,479</b>	<b>\$ 201,805</b>	<b>\$ 201,195</b>	<b>\$ 197,861</b>

# Public Works

Kent Kisselman, Director of Public Works

## Department Description

The Public Works Department is responsible for the capital improvements, maintenance and repair of the City's transportation and utility infrastructure, public buildings and city-owned fleet and machinery. In addition, the Department manages and operates a water treatment plant and a wastewater treatment plant, and the City's trash collection and recycling activities.

The Public Works Department operates within four funds and is organized into fourteen divisions which provide the means to allocate costs to appropriate service areas. The Public Works Department organizational structure: Utility Planning and Engineering, Maintenance and Operations, and Utilities.

## 2019 Achievements

- Provided key support to the Civic Center Campus and Recreation Center projects
- Updated the City's Stormwater ordinance to be current with State regulations
- Initiated the design of Lift Station A and Forcemain A for the Wastewater operations
- Developed and implemented a Capital Improvement Project selection criteria and update th Public Works Department's Standard and Specifications to stay current with industry standards
- Invited the public to participate in the City's first Public Works week celebration

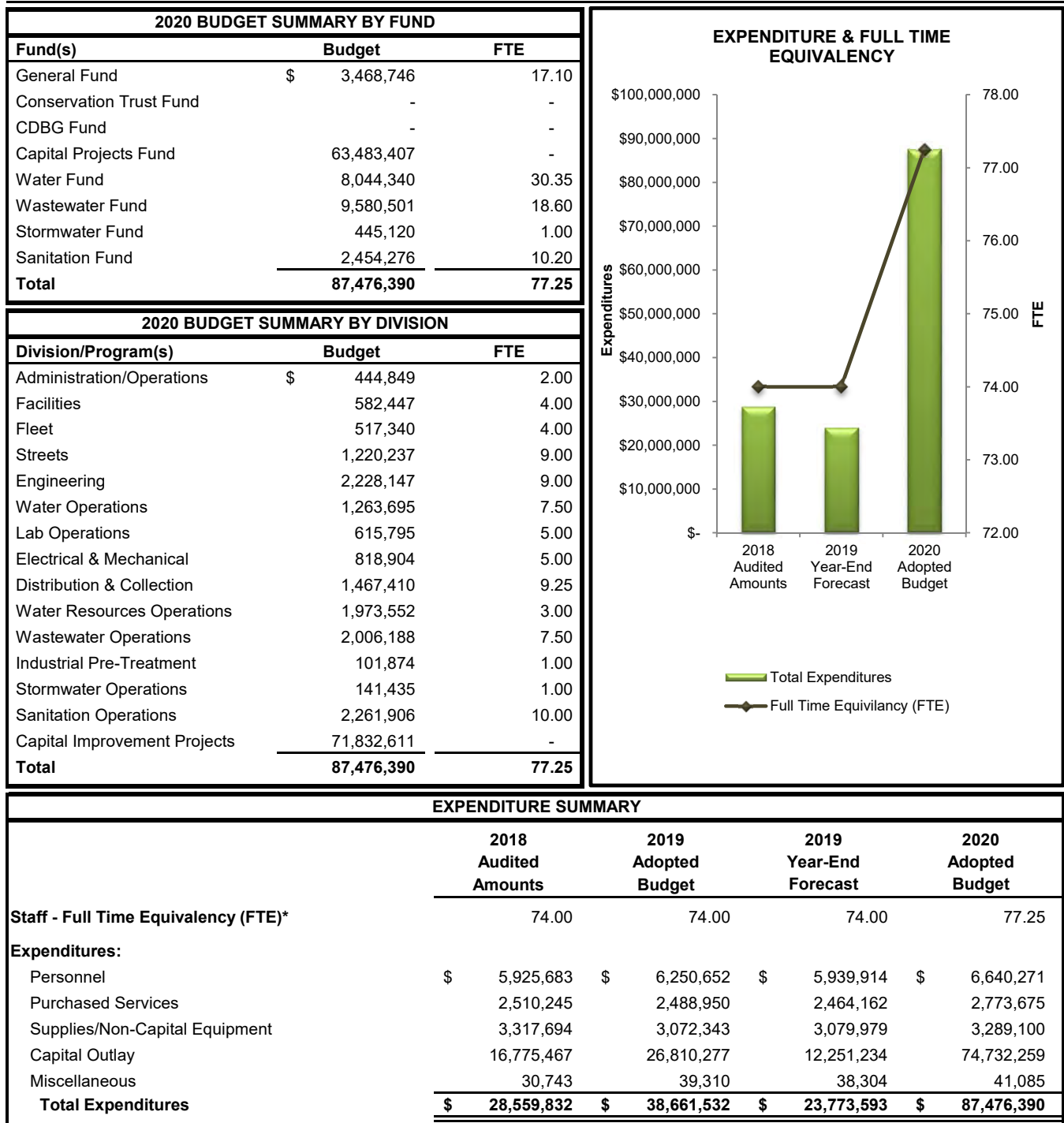
## Goals & Objectives

- Continue the design and construction of Lift Station A and Forcemain A to maintain a reliable sanitary sewer system (Council Goal #8)
- Strategically manage infrastructure program to understand and recommend plans to ensure safe and quality service (Council Goal #8)
- Investigate and pursue water rights acquisitions and water supply projects to provide a consistent, stable and cost efficient water supply for the City (Council Goal #8)
- Maintain strong community involvement by promoting public awareness of the Public Works Department roles and responsibilities (Council Goal #2)

## Activity Measures

Category/Measure	Council Goal	2017	2018	2019 Forecast	2020 Forecast
Water Distribution System (# of Miles)	#8	127	127	127	127
Sewer Collection System (# of Miles)	#8	101	101	101	101
Storm Drainage System (# of Miles)	#8	23	23	23	23
Roadway Network (# of Miles)	#8	105	105	105	105
Waste Hauled to Landfill (Tons)	#7	14,500	14,500	15,000	15,000
Waste Hauled to Recycling (Tons)	#7	1,587	1,587	1,850	1,900

## Public Works



**2020 BUDGET PACKAGES**

	<b>Amount</b>
1. Personnel Market Adjustment	\$ 21,674
2. Personnel Merit Allowance	102,088
3. Capital Equipment - Streets - bucket boom truck and street sweeper replacement	420,000
4. Personnel - Streets - 1 FTE Traffic Technician	55,700
5. Personnel - Facilities - 1 FTE Facilities Maintenance Technician	64,000
6. Capital Equipment - Water Operations - treatment plant repairs	115,000
7. Capital Equipment - Electrical & Mechanical - water treatment plant repairs	65,000
8. Personnel - Water Resources - 1 FTE Environmental Manager	130,146
9. Capital Equipment - Lab Operations	30,000
10. Personnel - Distribution & Collection - .25 FTE Seasonal Specialist	14,000
11. Capital Equipment - Distribution & Collection - small crane truck and dump truck replacements	145,000
12. Capital Equipment - Wastewater Operations - treatment plant repairs	90,000
13. Capital Equipment - Electrical & Mechanical - wastewater treatment plant repairs	95,000
14. Technical Services - Stormwater Operations - software	1,200
15. Property Services - Stormwater Operations - emergency ditch maintenance	15,000
16. General Services - Stormwater Operations - permit fees	1,200
17. Property Services - Sanitation Operations - recycle tip fees	108,000
18. Capital Equipment - Sanitation Operations - replace trash truck and roll-off container (3) & PY carryover	939,648
19. Professional Services - Sanitation Operations - composting and single-stream recycling evaluations	50,000
20. Professional Services - Engineering - transportation study	\$ 250,000
	<b>\$ 2,712,656</b>



## Expenditure Detail

### Public Works Department - All Funds

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	4,434,032	4,665,131	4,381,753	4,876,526
Overtime	111,538	116,500	118,412	116,500
Allowances	26,809	27,216	27,608	27,468
Medicare	55,933	66,310	57,737	69,381
Workers Compensation	92,243	121,072	98,688	121,197
Retirement Contributions	395,148	415,969	387,458	427,651
Medical Benefits	784,354	797,452	839,235	958,626
Life/Disability Benefits	25,626	41,002	29,023	42,922
<b>Total Personnel</b>	<b>5,925,683</b>	<b>6,250,652</b>	<b>5,939,914</b>	<b>6,640,271</b>
<b>Purchased Services</b>				
Professional Services	19,642	352,850	352,778	509,650
Technical Services	147,969	172,100	165,545	191,360
General Services	73,995	62,500	74,839	92,130
Property Services	2,154,835	1,782,900	1,737,700	1,847,065
Repair/Maintenance Services	(127)	-	-	-
Communication Services	53,706	52,250	58,897	62,950
Training/Registration	26,934	17,750	23,154	25,600
Mileage/Travel	2,536	1,000	3,188	3,500
Rentals/Leases	30,755	47,600	48,061	41,420
<b>Total Purchased Services</b>	<b>2,510,245</b>	<b>2,488,950</b>	<b>2,464,162</b>	<b>2,773,675</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	18,899	15,200	15,310	18,500
Technology Supplies	2,802	3,000	3,000	2,500
Operating Supplies	1,353,477	1,086,987	946,999	655,200
Chemicals/Compounds	285,014	350,000	490,000	552,745
Maintenance Supplies	-	-	-	240,000
Inventory Supplies	49,973	75,000	75,000	60,000
Uniforms/Clothing	19,286	19,600	21,334	22,950
Non-Capital Equipment	51,017	1,000	2,160	171,105
Gas/Electricity	1,367,201	1,400,500	1,355,900	1,400,500
Motor Vehicle Fuels	170,025	121,056	170,276	165,600
<b>Total Supplies/Non-Capital Equipment</b>	<b>3,317,694</b>	<b>3,072,343</b>	<b>3,079,979</b>	<b>3,289,100</b>
<b>Capital Outlay</b>				
Property/Rights	-	1,000,000	600,000	1,000,000
Capital Equipment	874,927	1,470,500	976,503	1,899,648
Capital Improvement Projects	15,900,540	24,339,777	10,674,731	71,832,611
<b>Total Capital Outlay</b>	<b>16,775,467</b>	<b>26,810,277</b>	<b>12,251,234</b>	<b>74,732,259</b>
<b>Miscellaneous</b>				
Dues/Fees	8,860	9,310	8,304	11,085
Community Incentive	21,883	30,000	30,000	30,000
<b>Total Other Expenditures</b>	<b>30,743</b>	<b>39,310</b>	<b>38,304</b>	<b>41,085</b>
<b>Total Expenditures</b>	<b>\$ 28,559,832</b>	<b>\$ 38,661,532</b>	<b>\$ 23,773,593</b>	<b>\$ 87,476,390</b>

# Expenditure Detail

## Public Works Department - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	928,356	967,786	957,294	1,039,504
Overtime	29,238	33,500	33,500	33,500
Allowances	7,068	7,704	6,814	6,912
Medicare	10,644	13,535	11,384	14,564
Workers Compensation	26,516	28,219	23,329	31,466
Retirement Contributions	82,323	85,317	83,520	91,362
Medical Benefits	165,479	163,961	186,456	218,389
Life/Disability Benefits	5,264	8,350	6,358	8,999
<b>Total Personnel</b>	<b>1,254,888</b>	<b>1,308,372</b>	<b>1,308,655</b>	<b>1,444,696</b>
<b>Purchased Services</b>				
Professional Services	8,127	145,900	146,028	380,750
Technical Services	13,734	15,600	21,490	29,380
General Services	490	-	871	2,700
Property Services	328,171	228,200	228,000	237,345
Repair/Maintenance Services	(131,986)	(174,000)	(174,000)	(174,000)
Communication Services	12,727	13,850	14,084	22,950
Training/Registration	7,835	4,000	9,216	6,175
Mileage/Travel	-	-	2,596	700
Rentals/Leases	5,677	19,500	19,500	8,200
<b>Total Purchased Services</b>	<b>244,775</b>	<b>253,050</b>	<b>267,785</b>	<b>514,200</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	7,926	6,000	6,000	8,000
Technology Supplies	2,802	2,500	2,500	2,500
Operating Supplies	446,358	318,500	318,512	287,000
Maintenance Supplies	-	-	-	75,000
Uniforms/Clothing	4,656	5,000	5,500	5,650
Non-Capital Equipment	37,592	500	1,660	-
Gas/Electricity	644,051	645,000	618,000	645,000
Motor Vehicle Fuels	67,027	20,740	70,600	65,100
<b>Total Supplies/Non-Capital Equipment</b>	<b>1,210,412</b>	<b>998,240</b>	<b>1,022,772</b>	<b>1,088,250</b>
<b>Capital Outlay</b>				
Capital Equipment	264,177	114,500	114,500	420,000
<b>Total Capital Outlay</b>	<b>264,177</b>	<b>114,500</b>	<b>114,500</b>	<b>420,000</b>
<b>Miscellaneous</b>				
Dues/Fees	429	500	200	1,600
<b>Total Other Expenditures</b>	<b>429</b>	<b>500</b>	<b>200</b>	<b>1,600</b>
<b>Total Expenditures</b>	<b>\$ 2,974,681</b>	<b>\$ 2,674,662</b>	<b>\$ 2,713,912</b>	<b>\$ 3,468,746</b>

## Expenditure Detail

### Administration/Operations Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	41,075	48,113	57,495	58,396
Medicare	320	697	544	846
Workers Compensation	79	81	433	99
Retirement Contributions	3,883	4,160	5,361	5,445
Medical Benefits	4,774	7,223	9,166	9,277
Life/Disability Benefits	194	438	392	530
<b>Total Personnel</b>	<b>50,325</b>	<b>60,712</b>	<b>73,391</b>	<b>74,593</b>
<b>Purchased Services</b>				
Property Services	-	200	-	-
Communication Services	-	-	234	-
<b>Total Purchased Services</b>	<b>-</b>	<b>200</b>	<b>234</b>	<b>-</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	7,806	6,000	6,000	8,000
Operating Supplies	-	-	12	-
Gas/Electricity	97,058	120,000	100,000	120,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>104,864</b>	<b>126,000</b>	<b>106,012</b>	<b>128,000</b>
<b>Miscellaneous</b>				
Dues/Fees	-	500	-	-
<b>Total Other Expenditures</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 155,189</b>	<b>\$ 187,412</b>	<b>\$ 179,637</b>	<b>\$ 202,593</b>

# Expenditure Detail

## Facilities Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	128,288	131,852	130,327	178,007
Overtime	3,581	3,500	3,500	3,500
Allowances	816	816	863	1,224
Medicare	1,253	1,749	1,303	2,426
Workers Compensation	3,087	4,474	2,493	6,200
Retirement Contributions	11,809	11,986	11,981	15,716
Medical Benefits	24,526	24,107	25,300	43,868
Life/Disability Benefits	717	1,087	818	1,502
<b>Total Personnel</b>	<b>174,077</b>	<b>179,571</b>	<b>176,585</b>	<b>252,443</b>
<b>Purchased Services</b>				
Professional Services	155	200	200	100
Technical Services	352	-	352	180
General Services	-	-	-	200
Property Services	28,194	32,000	32,000	46,500
Communication Services	1,753	1,850	1,850	6,500
Training/Registration	300	-	300	375
Rentals/Leases	1,952	1,000	1,000	4,000
<b>Total Purchased Services</b>	<b>32,706</b>	<b>35,050</b>	<b>35,702</b>	<b>57,855</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	42,919	40,000	40,000	50,000
Uniforms/Clothing	1,176	1,000	1,000	750
Motor Vehicle Fuels	3,176	3,600	3,600	3,600
<b>Total Supplies/Non-Capital Equipment</b>	<b>47,271</b>	<b>44,600</b>	<b>44,600</b>	<b>54,350</b>
<b>Capital Outlay</b>				
Capital Equipment	-	64,500	64,500	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>64,500</b>	<b>64,500</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 254,054</b>	<b>\$ 323,721</b>	<b>\$ 321,387</b>	<b>\$ 364,648</b>

# Expenditure Detail

## Fleet Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	251,703	258,288	242,009	232,868
Overtime	3,482	5,000	5,000	5,000
Allowances	1,122	1,224	1,294	816
Medicare	2,737	3,588	2,613	3,215
Workers Compensation	3,075	3,873	2,541	3,360
Retirement Contributions	22,550	23,515	20,265	20,511
Medical Benefits	59,039	63,742	56,197	56,529
Life/Disability Benefits	1,335	2,216	1,504	1,991
<b>Total Personnel</b>	<b>345,043</b>	<b>361,446</b>	<b>331,423</b>	<b>324,290</b>
<b>Purchased Services</b>				
Professional Services	180	200	328	150
Technical Services	10,313	5,000	5,000	10,500
Property Services	37,204	36,000	36,000	43,000
Repair/Maintenance Services	(131,986)	(174,000)	(174,000)	(174,000)
Communication Services	1,153	1,500	1,500	1,500
Training/Registration	1,180	1,000	4,446	1,000
Mileage/Travel	-	-	2,576	200
Rentals/Leases	672	500	500	700
<b>Total Purchased Services</b>	<b>(81,284)</b>	<b>(129,800)</b>	<b>(123,650)</b>	<b>(116,950)</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	89,371	90,000	90,000	90,000
Uniforms/Clothing	639	1,000	1,000	1,000
Motor Vehicle Fuels	47,596	-	50,000	45,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>137,606</b>	<b>91,000</b>	<b>141,000</b>	<b>136,000</b>
<b>Total Expenditures</b>	<b>\$ 401,365</b>	<b>\$ 322,646</b>	<b>\$ 348,773</b>	<b>\$ 343,340</b>

## Expenditure Detail

### Streets Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	386,254	403,157	408,336	448,796
Overtime	22,175	25,000	25,000	25,000
Allowances	5,130	5,664	4,657	4,872
Medicare	4,636	5,668	5,253	6,317
Workers Compensation	18,772	18,132	16,288	20,213
Retirement Contributions	34,398	35,546	36,316	39,275
Medical Benefits	64,098	56,074	82,241	95,182
Life/Disability Benefits	2,289	3,472	2,832	3,882
<b>Total Personnel</b>	<b>537,752</b>	<b>552,713</b>	<b>580,923</b>	<b>643,537</b>
<b>Purchased Services</b>				
Professional Services	4,749	500	500	500
Technical Services	819	5,300	5,300	1,200
General Services	283	-	101	-
Property Services	174,578	45,000	45,000	60,000
Communication Services	4,483	3,500	3,500	6,800
Training/Registration	1,205	1,000	2,470	1,200
Rentals/Leases	3,053	18,000	18,000	3,500
<b>Total Purchased Services</b>	<b>189,170</b>	<b>73,300</b>	<b>74,871</b>	<b>73,200</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	271,347	186,000	186,000	145,000
Maintenance Supplies	-	-	-	75,000
Uniforms/Clothing	2,841	3,000	3,000	3,000
Non-Capital Equipment	37,592	-	1,660	-
Motor Vehicle Fuels	15,581	15,000	15,000	15,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>327,361</b>	<b>204,000</b>	<b>205,660</b>	<b>238,000</b>
<b>Capital Outlay</b>				
Capital Equipment	264,177	50,000	50,000	250,000
<b>Total Capital Outlay</b>	<b>264,177</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>
<b>Miscellaneous</b>				
Dues/Fees	-	-	200	800
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>800</b>
<b>Total Expenditures</b>	<b>\$ 1,318,460</b>	<b>\$ 880,013</b>	<b>\$ 911,654</b>	<b>\$ 1,205,537</b>

# Expenditure Detail

## Engineering Division - General Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	121,036	126,376	119,127	121,437
Medicare	1,698	1,833	1,671	1,760
Workers Compensation	1,503	1,659	1,574	1,594
Retirement Contributions	9,683	10,110	9,597	10,415
Medical Benefits	13,042	12,815	13,552	13,533
Life/Disability Benefits	729	1,137	812	1,094
<b>Total Personnel</b>	<b>147,691</b>	<b>153,930</b>	<b>146,333</b>	<b>149,833</b>
<b>Purchased Services</b>				
Professional Services	3,043	145,000	145,000	380,000
Technical Services	2,250	5,300	10,838	17,500
General Services	207	-	770	2,500
Property Services	88,195	115,000	115,000	87,845
Communication Services	5,338	7,000	7,000	8,150
Training/Registration	5,150	2,000	2,000	3,600
Mileage/Travel	-	-	20	500
<b>Total Purchased Services</b>	<b>104,183</b>	<b>274,300</b>	<b>280,628</b>	<b>500,095</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	120	-	-	-
Technology Supplies	2,802	2,500	2,500	2,500
Operating Supplies	42,721	2,500	2,500	2,000
Uniforms/Clothing	-	-	500	900
Non-Capital Equipment	-	500	-	-
Gas/Electricity	546,993	525,000	518,000	525,000
Motor Vehicle Fuels	674	2,140	2,000	1,500
<b>Total Supplies/Non-Capital Equipment</b>	<b>593,310</b>	<b>532,640</b>	<b>525,500</b>	<b>531,900</b>
<b>Capital Outlay</b>				
Capital Equipment	-	-	-	170,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,000</b>
<b>Miscellaneous</b>				
Dues/Fees	429	-	-	800
<b>Total Other Expenditures</b>	<b>429</b>	<b>-</b>	<b>-</b>	<b>800</b>
<b>Total Expenditures</b>	<b>\$ 845,613</b>	<b>\$ 960,870</b>	<b>\$ 952,461</b>	<b>\$ 1,352,628</b>

## Expenditure Detail

### Public Works Department - CDBG Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Capital Outlay</b>				
Capital Improvement Projects	204,773	224,091	224,091	-
<b>Total Capital Outlay</b>	<b>204,773</b>	<b>224,091</b>	<b>224,091</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 204,773</b>	<b>\$ 224,091</b>	<b>\$ 224,091</b>	<b>\$ -</b>



## Expenditure Detail

### Capital Improvement Projects Division - CDBG Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Capital Outlay</b>				
Capital Improvement Projects	204,773	224,091	224,091	-
<b>Total Capital Outlay</b>	<b>204,773</b>	<b>224,091</b>	<b>224,091</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 204,773</b>	<b>\$ 224,091</b>	<b>\$ 224,091</b>	<b>\$ -</b>

## Expenditure Detail

### Public Works Department - Capital Projects Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Capital Outlay</b>				
Capital Improvement Projects	14,826,401	17,127,403	5,753,497	63,483,407
<b>Total Capital Outlay</b>	<b>14,826,401</b>	<b>17,127,403</b>	<b>5,753,497</b>	<b>63,483,407</b>
<b>Total Expenditures</b>	<b>\$ 14,826,401</b>	<b>\$ 17,127,403</b>	<b>\$ 5,753,497</b>	<b>\$ 63,483,407</b>

## Expenditure Detail

### Capital Improvement Projects Division - Capital Projects Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Capital Outlay</b>				
Capital Improvement Projects	14,826,401	17,127,403	5,753,497	63,483,407
<b>Total Capital Outlay</b>	<b>14,826,401</b>	<b>17,127,403</b>	<b>5,753,497</b>	<b>63,483,407</b>
<b>Total Expenditures</b>	<b>\$ 14,826,401</b>	<b>\$ 17,127,403</b>	<b>\$ 5,753,497</b>	<b>\$ 63,483,407</b>

# Expenditure Detail

## Public Works Department - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	1,807,459	1,891,230	1,746,593	2,043,979
Overtime	30,271	27,000	28,500	27,000
Allowances	10,281	10,548	10,650	11,184
Medicare	23,143	27,008	23,485	29,233
Workers Compensation	30,480	41,425	32,198	38,391
Retirement Contributions	161,608	169,797	154,108	177,547
Medical Benefits	292,766	300,340	294,055	359,579
Life/Disability Benefits	10,512	16,696	11,532	18,075
<b>Total Personnel</b>	<b>2,366,520</b>	<b>2,484,044</b>	<b>2,301,121</b>	<b>2,704,988</b>
<b>Purchased Services</b>				
Professional Services	1,224	195,250	195,250	77,200
Technical Services	86,877	104,000	104,360	88,080
General Services	48,979	43,500	54,891	62,000
Property Services	945,047	737,700	692,700	694,920
Repair/Maintenance Services	33,462	60,000	60,000	60,000
Communication Services	23,329	19,050	23,530	17,850
Training/Registration	12,785	9,500	9,530	11,875
Mileage/Travel	142	500	92	1,600
Rentals/Leases	9,733	8,200	8,661	12,550
<b>Total Purchased Services</b>	<b>1,161,578</b>	<b>1,177,700</b>	<b>1,149,014</b>	<b>1,026,075</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	6,158	5,200	5,310	6,500
Operating Supplies	658,356	572,500	432,500	265,000
Chemicals/Compounds	-	-	140,000	200,000
Maintenance Supplies	-	-	-	165,000
Uniforms/Clothing	9,259	9,100	10,334	11,550
Non-Capital Equipment	-	500	500	84,105
Gas/Electricity	222,960	236,000	226,500	236,000
Motor Vehicle Fuels	24,664	27,534	26,894	27,500
<b>Total Supplies/Non-Capital Equipment</b>	<b>921,397</b>	<b>850,834</b>	<b>842,038</b>	<b>995,655</b>
<b>Capital Outlay</b>				
Property/Rights	-	1,000,000	600,000	1,000,000
Capital Equipment	231,909	500,000	670,651	355,000
Capital Improvement Projects	122,874	2,917,711	2,535,619	1,924,592
<b>Total Capital Outlay</b>	<b>354,783</b>	<b>4,417,711</b>	<b>3,806,270</b>	<b>3,279,592</b>
<b>Miscellaneous</b>				
Dues/Fees	6,277	4,860	4,654	8,030
Community Incentive	21,883	30,000	30,000	30,000
<b>Total Other Expenditures</b>	<b>28,160</b>	<b>34,860</b>	<b>34,654</b>	<b>38,030</b>
<b>Total Expenditures</b>	<b>\$ 4,832,438</b>	<b>\$ 8,965,149</b>	<b>\$ 8,133,097</b>	<b>\$ 8,044,340</b>

## Expenditure Detail

### Administration/Operations Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	41,075	48,113	57,495	58,396
Medicare	320	697	544	846
Workers Compensation	65	81	433	99
Retirement Contributions	3,883	4,160	5,361	5,445
Medical Benefits	4,774	7,223	9,166	9,277
Life/Disability Benefits	194	438	392	530
<b>Total Personnel</b>	<b>50,311</b>	<b>60,712</b>	<b>73,391</b>	<b>74,593</b>
<b>Purchased Services</b>				
Technical Services	903	-	-	-
Property Services	-	200	200	200
Communication Services	1,547	-	532	-
Training/Registration	-	-	30	-
Rentals/Leases	3,918	2,000	2,000	1,000
<b>Total Purchased Services</b>	<b>6,368</b>	<b>2,200</b>	<b>2,762</b>	<b>1,200</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	6,158	5,000	5,000	5,500
Operating Supplies	508	-	-	-
<b>Total Supplies/Non-Capital Equipment</b>	<b>6,666</b>	<b>5,000</b>	<b>5,000</b>	<b>5,500</b>
<b>Miscellaneous</b>				
Dues/Fees	4	500	-	-
<b>Total Other Expenditures</b>	<b>4</b>	<b>500</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 63,349</b>	<b>\$ 68,412</b>	<b>\$ 81,153</b>	<b>\$ 81,293</b>

# Expenditure Detail

## Facilities Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	128,287	131,852	130,327	133,807
Overtime	3,581	3,000	3,000	3,000
Allowances	816	816	863	816
Medicare	1,253	1,749	1,303	1,779
Workers Compensation	2,571	4,474	2,492	4,546
Retirement Contributions	11,808	11,986	11,981	12,180
Medical Benefits	24,526	24,107	25,300	25,463
Life/Disability Benefits	717	1,087	818	1,103
<b>Total Personnel</b>	<b>173,559</b>	<b>179,071</b>	<b>176,084</b>	<b>182,694</b>
<b>Purchased Services</b>				
Professional Services	-	-	-	100
Technical Services	352	-	360	180
Property Services	16,158	12,000	12,000	20,000
Communication Services	7,815	1,800	4,660	1,500
Training/Registration	-	-	-	375
Rentals/Leases	-	500	500	2,200
<b>Total Purchased Services</b>	<b>24,325</b>	<b>14,300</b>	<b>17,520</b>	<b>24,355</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	5,724	5,000	5,000	10,000
Uniforms/Clothing	-	-	-	750
<b>Total Supplies/Non-Capital Equipment</b>	<b>5,724</b>	<b>5,000</b>	<b>5,000</b>	<b>10,750</b>
<b>Total Expenditures</b>	<b>\$ 203,608</b>	<b>\$ 198,371</b>	<b>\$ 198,604</b>	<b>\$ 217,799</b>

# Expenditure Detail

## Fleet Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Purchased Services</b>				
Repair/Maintenance Services	33,462	60,000	60,000	60,000
<b>Total Purchased Services</b>	<b>33,462</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Total Expenditures</b>	<b>\$ 33,462</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>

## Expenditure Detail

### Engineering Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	311,239	336,346	262,700	340,340
Overtime	1,616	-	1,500	-
Allowances	712	804	684	804
Medicare	4,330	4,889	3,641	4,947
Workers Compensation	3,477	4,749	3,582	4,389
Retirement Contributions	26,372	28,793	22,249	28,604
Medical Benefits	52,001	44,514	46,826	55,946
Life/Disability Benefits	1,881	3,034	1,745	3,074
<b>Total Personnel</b>	<b>401,628</b>	<b>423,129</b>	<b>342,927</b>	<b>438,104</b>
<b>Purchased Services</b>				
Professional Services	38	15,000	15,000	40,000
Technical Services	-	11,000	11,000	12,500
General Services	-	-	36	-
Communication Services	1,257	1,000	1,000	3,250
Training/Registration	990	1,000	1,000	-
Mileage/Travel	-	-	92	-
Rentals/Leases	1,435	2,000	2,000	1,500
<b>Total Purchased Services</b>	<b>3,720</b>	<b>30,000</b>	<b>30,128</b>	<b>57,250</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	-	200	200	-
Operating Supplies	1,906	2,000	2,000	2,000
Uniforms/Clothing	-	-	1,013	900
Non-Capital Equipment	-	500	500	-
Motor Vehicle Fuels	1,435	2,140	2,000	2,100
<b>Total Supplies/Non-Capital Equipment</b>	<b>3,341</b>	<b>4,840</b>	<b>5,713</b>	<b>5,000</b>
<b>Miscellaneous</b>				
Dues/Fees	466	1,000	1,000	800
<b>Total Other Expenditures</b>	<b>466</b>	<b>1,000</b>	<b>1,000</b>	<b>800</b>
<b>Total Expenditures</b>	<b>\$ 409,155</b>	<b>\$ 458,969</b>	<b>\$ 379,768</b>	<b>\$ 501,154</b>



## Expenditure Detail

### Water Operations Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	443,353	444,776	376,992	430,716
Overtime	11,976	8,000	8,000	8,000
Allowances	4,025	4,056	4,182	4,260
Medicare	5,675	6,450	5,460	6,250
Workers Compensation	8,079	11,143	7,758	10,796
Retirement Contributions	40,750	40,225	32,999	36,692
Medical Benefits	80,067	82,495	71,582	79,090
Life/Disability Benefits	2,533	3,964	2,514	3,841
<b>Total Personnel</b>	<b>596,458</b>	<b>601,109</b>	<b>509,487</b>	<b>579,645</b>
<b>Purchased Services</b>				
Professional Services	113	45,250	45,250	1,000
Technical Services	27,057	36,500	36,500	37,300
General Services	4,956	9,000	9,000	6,000
Property Services	118,791	34,000	34,000	11,000
Communication Services	5,981	8,000	8,000	7,300
Training/Registration	7,814	1,500	1,500	3,000
Rentals/Leases	590	1,000	1,000	1,000
<b>Total Purchased Services</b>	<b>165,302</b>	<b>135,250</b>	<b>135,250</b>	<b>66,600</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	237,469	205,500	65,500	25,000
Chemicals/Compounds	-	-	140,000	200,000
Uniforms/Clothing	1,789	2,500	2,500	2,450
Non-Capital Equipment	-	-	-	35,000
Gas/Electricity	220,895	235,000	225,000	235,000
Motor Vehicle Fuels	869	1,000	1,000	1,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>461,022</b>	<b>444,000</b>	<b>434,000</b>	<b>498,450</b>
<b>Capital Outlay</b>				
Capital Equipment	160,906	115,000	115,000	115,000
<b>Total Capital Outlay</b>	<b>160,906</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>
<b>Miscellaneous</b>				
Dues/Fees	689	1,000	1,000	4,000
<b>Total Other Expenditures</b>	<b>689</b>	<b>1,000</b>	<b>1,000</b>	<b>4,000</b>
<b>Total Expenditures</b>	<b>\$ 1,384,377</b>	<b>\$ 1,296,359</b>	<b>\$ 1,194,737</b>	<b>\$ 1,263,695</b>

# Expenditure Detail

## Lab Operations Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	332,041	352,129	354,246	362,448
Allowances	1,564	1,632	1,726	1,632
Medicare	4,670	5,129	5,011	5,279
Workers Compensation	5,182	6,994	5,779	7,240
Retirement Contributions	30,212	32,166	32,310	33,020
Medical Benefits	42,726	43,863	46,387	46,321
Life/Disability Benefits	2,028	3,163	2,428	3,255
<b>Total Personnel</b>	<b>418,423</b>	<b>445,076</b>	<b>447,887</b>	<b>459,195</b>
<b>Purchased Services</b>				
Professional Services	46	-	-	300
Technical Services	45,065	30,000	30,000	21,000
General Services	44,009	34,000	45,000	45,000
Property Services	-	1,500	1,500	3,500
Communication Services	2,040	1,250	2,000	3,300
Training/Registration	2,077	1,500	1,500	2,000
Mileage/Travel	142	500	-	600
Rentals/Leases	899	1,200	1,200	3,400
<b>Total Purchased Services</b>	<b>94,278</b>	<b>69,950</b>	<b>81,200</b>	<b>79,100</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	39,908	45,000	45,000	43,000
Uniforms/Clothing	1,233	1,000	1,221	1,600
Motor Vehicle Fuels	1,512	1,900	1,900	1,900
<b>Total Supplies/Non-Capital Equipment</b>	<b>42,653</b>	<b>47,900</b>	<b>48,121</b>	<b>46,500</b>
<b>Capital Outlay</b>				
Capital Equipment	-	-	-	30,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>
<b>Miscellaneous</b>				
Dues/Fees	529	750	750	1,000
<b>Total Other Expenditures</b>	<b>529</b>	<b>750</b>	<b>750</b>	<b>1,000</b>
<b>Total Expenditures</b>	<b>\$ 555,883</b>	<b>\$ 563,676</b>	<b>\$ 577,958</b>	<b>\$ 615,795</b>

# Expenditure Detail

## Electrical & Mechanical Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	201,266	200,145	205,455	219,332
Overtime	2,249	4,000	4,000	4,000
Allowances	1,090	996	1,124	1,224
Medicare	1,856	2,742	2,396	3,023
Workers Compensation	3,580	4,738	3,952	5,226
Retirement Contributions	16,871	17,474	16,537	18,123
Medical Benefits	22,721	25,315	24,517	30,084
Life/Disability Benefits	1,069	1,696	1,286	1,869
<b>Total Personnel</b>	<b>250,702</b>	<b>257,106</b>	<b>259,267</b>	<b>282,881</b>
<b>Purchased Services</b>				
Professional Services	43	500	500	-
Technical Services	-	13,500	13,500	10,000
General Services	-	-	-	200
Property Services	6,912	55,000	10,000	10,000
Communication Services	2,747	2,000	2,000	-
Training/Registration	294	2,000	2,000	1,200
Rentals/Leases	1,671	1,000	1,000	2,000
<b>Total Purchased Services</b>	<b>11,667</b>	<b>74,000</b>	<b>29,000</b>	<b>23,400</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	66,895	45,000	45,000	15,000
Uniforms/Clothing	2,178	1,500	1,500	1,750
Non-Capital Equipment	-	-	-	49,105
Motor Vehicle Fuels	2,905	4,494	4,494	4,500
<b>Total Supplies/Non-Capital Equipment</b>	<b>71,978</b>	<b>50,994</b>	<b>50,994</b>	<b>70,355</b>
<b>Capital Outlay</b>				
Capital Equipment	-	65,000	65,000	65,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
<b>Miscellaneous</b>				
Dues/Fees	1,963	-	-	150
<b>Total Other Expenditures</b>	<b>1,963</b>	<b>-</b>	<b>-</b>	<b>150</b>
<b>Total Expenditures</b>	<b>\$ 336,310</b>	<b>\$ 447,100</b>	<b>\$ 404,261</b>	<b>\$ 441,786</b>

# Expenditure Detail

## Distribution & Collection Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	196,214	223,097	198,994	234,333
Overtime	10,849	12,000	12,000	12,000
Allowances	1,632	1,836	1,640	2,040
Medicare	2,858	3,102	2,860	3,267
Workers Compensation	4,439	5,359	5,491	5,646
Retirement Contributions	17,302	19,515	17,999	20,426
Medical Benefits	46,576	54,017	50,388	75,131
Life/Disability Benefits	1,144	1,925	1,255	2,031
<b>Total Personnel</b>	<b>281,014</b>	<b>320,851</b>	<b>290,627</b>	<b>354,874</b>
<b>Purchased Services</b>				
Professional Services	845	75,500	75,500	800
Technical Services	13,500	13,000	13,000	7,100
General Services	-	-	355	400
Property Services	173,330	105,000	105,000	107,000
Communication Services	1,942	5,000	5,000	1,300
Training/Registration	1,225	1,000	1,000	1,350
Rentals/Leases	89	500	500	250
<b>Total Purchased Services</b>	<b>190,931</b>	<b>200,000</b>	<b>200,355</b>	<b>118,200</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	301,697	260,000	260,000	160,000
Maintenance Supplies	-	-	-	165,000
Uniforms/Clothing	2,738	3,600	3,600	3,600
Motor Vehicle Fuels	17,943	18,000	17,500	18,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>322,378</b>	<b>281,600</b>	<b>281,100</b>	<b>346,600</b>
<b>Capital Outlay</b>				
Capital Equipment	71,003	275,000	445,651	145,000
<b>Total Capital Outlay</b>	<b>71,003</b>	<b>275,000</b>	<b>445,651</b>	<b>145,000</b>
<b>Total Expenditures</b>	<b>\$ 865,326</b>	<b>\$ 1,077,451</b>	<b>\$ 1,217,733</b>	<b>\$ 964,674</b>

## Expenditure Detail

### Water Resources Operations Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	153,984	154,772	160,384	264,607
Allowances	442	408	431	408
Medicare	2,181	2,250	2,270	3,842
Workers Compensation	3,087	3,887	2,711	449
Retirement Contributions	14,410	15,478	14,672	23,057
Medical Benefits	19,375	18,806	19,889	38,267
Life/Disability Benefits	946	1,389	1,094	2,372
<b>Total Personnel</b>	<b>194,425</b>	<b>196,990</b>	<b>201,451</b>	<b>333,002</b>
<b>Purchased Services</b>				
Professional Services	139	59,000	59,000	35,000
General Services	14	500	500	10,400
Property Services	629,856	530,000	530,000	543,220
Communication Services	-	-	338	1,200
Training/Registration	385	2,500	2,500	3,950
Mileage/Travel	-	-	-	1,000
Rentals/Leases	1,131	-	461	1,200
<b>Total Purchased Services</b>	<b>631,525</b>	<b>592,000</b>	<b>592,799</b>	<b>595,970</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	-	-	110	1,000
Operating Supplies	4,249	10,000	10,000	10,000
Uniforms/Clothing	1,321	500	500	500
Gas/Electricity	2,065	1,000	1,500	1,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>7,635</b>	<b>11,500</b>	<b>12,110</b>	<b>12,500</b>
<b>Capital Outlay</b>				
Property/Rights	-	1,000,000	600,000	1,000,000
Capital Equipment	-	45,000	45,000	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>1,045,000</b>	<b>645,000</b>	<b>1,000,000</b>
<b>Miscellaneous</b>				
Dues/Fees	2,626	1,610	1,904	2,080
Community Incentive	21,883	30,000	30,000	30,000
<b>Total Other Expenditures</b>	<b>24,509</b>	<b>31,610</b>	<b>31,904</b>	<b>32,080</b>
<b>Total Expenditures</b>	<b>\$ 858,094</b>	<b>\$ 1,877,100</b>	<b>\$ 1,483,264</b>	<b>\$ 1,973,552</b>

## Expenditure Detail

### Capital Improvement Projects Division - Water Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Capital Outlay</b>				
Capital Improvement Projects	122,874	2,917,711	2,535,619	1,924,592
<b>Total Capital Outlay</b>	<b>122,874</b>	<b>2,917,711</b>	<b>2,535,619</b>	<b>1,924,592</b>
<b>Total Expenditures</b>	<b>\$ 122,874</b>	<b>\$ 2,917,711</b>	<b>\$ 2,535,619</b>	<b>\$ 1,924,592</b>

## Expenditure Detail

### Public Works Department - Wastewater Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	1,107,508	1,194,015	1,057,205	1,164,640
Overtime	19,645	24,000	24,412	24,000
Allowances	5,916	5,700	6,252	6,108
Medicare	13,680	16,844	14,180	16,424
Workers Compensation	16,489	24,975	21,450	22,342
Retirement Contributions	93,784	101,439	89,706	98,021
Medical Benefits	201,529	212,103	217,173	238,005
Life/Disability Benefits	6,271	10,440	6,863	10,184
<b>Total Personnel</b>	<b>1,464,822</b>	<b>1,589,516</b>	<b>1,437,241</b>	<b>1,579,724</b>
<b>Purchased Services</b>				
Professional Services	8,543	11,000	11,000	1,200
Technical Services	47,358	52,500	39,695	72,700
General Services	23,473	19,000	19,000	26,230
Property Services	611,945	552,000	552,000	523,000
Repair/Maintenance Services	3,154	4,000	4,000	4,000
Communication Services	9,136	9,800	11,733	11,950
Training/Registration	5,265	3,250	3,408	6,250
Mileage/Travel	2,132	500	500	500
Rentals/Leases	153	5,600	5,600	4,320
<b>Total Purchased Services</b>	<b>711,159</b>	<b>657,650</b>	<b>646,936</b>	<b>650,150</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	4,001	3,000	3,000	3,000
Technology Supplies	-	500	500	-
Operating Supplies	154,676	150,000	150,000	80,500
Chemicals/Compounds	285,014	350,000	350,000	352,745
Uniforms/Clothing	2,474	2,500	2,500	2,450
Non-Capital Equipment	-	-	-	75,000
Gas/Electricity	493,891	513,000	505,000	513,000
Motor Vehicle Fuels	3,778	2,782	2,782	3,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>943,834</b>	<b>1,021,782</b>	<b>1,013,782</b>	<b>1,029,695</b>
<b>Capital Outlay</b>				
Capital Equipment	126,609	243,000	178,000	185,000
Capital Improvement Projects	746,492	3,805,572	2,085,509	6,135,627
<b>Total Capital Outlay</b>	<b>873,101</b>	<b>4,048,572</b>	<b>2,263,509</b>	<b>6,320,627</b>
<b>Miscellaneous</b>				
Dues/Fees	1,040	1,500	1,000	305
<b>Total Other Expenditures</b>	<b>1,040</b>	<b>1,500</b>	<b>1,000</b>	<b>305</b>
<b>Total Expenditures</b>	<b>\$ 3,993,956</b>	<b>\$ 7,319,020</b>	<b>\$ 5,362,468</b>	<b>\$ 9,580,501</b>

## Expenditure Detail

### Administration/Operations Division - Wastewater Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	41,075	48,113	57,495	58,396
Medicare	320	697	544	846
Workers Compensation	55	81	433	99
Retirement Contributions	3,883	4,160	5,361	5,445
Medical Benefits	4,774	7,223	9,166	9,277
Life/Disability Benefits	194	438	392	530
<b>Total Personnel</b>	<b>50,301</b>	<b>60,712</b>	<b>73,391</b>	<b>74,593</b>
<b>Purchased Services</b>				
Professional Services	6	-	-	-
Technical Services	-	17,000	-	-
Rentals/Leases	-	-	-	1,000
<b>Total Purchased Services</b>	<b>6</b>	<b>17,000</b>	<b>-</b>	<b>1,000</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	3,964	3,000	3,000	3,000
Operating Supplies	52	-	-	-
<b>Total Supplies/Non-Capital Equipment</b>	<b>4,016</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Capital Outlay</b>				
Capital Equipment	-	65,000	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>65,000</b>	<b>-</b>	<b>-</b>
<b>Miscellaneous</b>				
Dues/Fees	-	500	-	-
<b>Total Other Expenditures</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 54,323</b>	<b>\$ 146,212</b>	<b>\$ 76,391</b>	<b>\$ 78,593</b>



## Expenditure Detail

### Fleet Division - Wastewater Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Purchased Services</b>				
Repair/Maintenance Services	3,154	4,000	4,000	4,000
<b>Total Purchased Services</b>	<b>3,154</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Total Expenditures</b>	<b>\$ 3,154</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>

## Expenditure Detail

### Engineering Division - Wastewater Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	257,075	278,167	211,339	288,927
Overtime	1,616	-	335	-
Allowances	712	804	684	804
Medicare	3,585	4,045	2,936	4,202
Workers Compensation	2,477	3,985	2,903	3,714
Retirement Contributions	22,039	24,139	18,139	24,491
Medical Benefits	45,783	46,835	40,490	49,617
Life/Disability Benefits	1,555	2,510	1,395	2,610
<b>Total Personnel</b>	<b>334,842</b>	<b>360,485</b>	<b>278,221</b>	<b>374,365</b>
<b>Total Expenditures</b>	<b>\$ 334,842</b>	<b>\$ 360,485</b>	<b>\$ 278,221</b>	<b>\$ 374,365</b>

## Expenditure Detail

### Electrical & Mechanical Division - Wastewater Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	132,252	132,080	135,499	151,056
Overtime	1,802	4,000	4,000	4,000
Allowances	580	612	692	612
Medicare	887	1,764	1,379	2,039
Workers Compensation	1,916	3,048	2,560	3,525
Retirement Contributions	11,623	12,109	11,180	12,741
Medical Benefits	12,076	12,182	17,302	22,880
Life/Disability Benefits	668	1,093	826	1,265
<b>Total Personnel</b>	<b>161,804</b>	<b>166,888</b>	<b>173,438</b>	<b>198,118</b>
<b>Purchased Services</b>				
Professional Services	43	1,000	1,000	200
Technical Services	-	6,000	6,000	8,000
Property Services	-	50,000	50,000	10,000
Communication Services	323	-	147	2,600
Training/Registration	98	250	250	1,200
Rentals/Leases	49	2,000	2,000	2,000
<b>Total Purchased Services</b>	<b>513</b>	<b>59,250</b>	<b>59,397</b>	<b>24,000</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	48,482	45,000	45,000	15,000
Non-Capital Equipment	-	-	-	45,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>48,482</b>	<b>45,000</b>	<b>45,000</b>	<b>60,000</b>
<b>Capital Outlay</b>				
Capital Equipment	-	59,000	59,000	95,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>59,000</b>	<b>59,000</b>	<b>95,000</b>
<b>Total Expenditures</b>	<b>\$ 210,799</b>	<b>\$ 330,138</b>	<b>\$ 336,835</b>	<b>\$ 377,118</b>

## Expenditure Detail

### Distribution & Collection Division - Wastewater Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	196,212	223,097	198,992	201,136
Overtime	10,848	10,000	10,000	10,000
Allowances	1,632	1,836	1,640	1,632
Medicare	2,858	3,102	2,859	2,780
Workers Compensation	3,773	5,359	4,083	4,804
Retirement Contributions	17,302	19,515	17,999	17,770
Medical Benefits	46,575	54,017	50,387	56,513
Life/Disability Benefits	1,144	1,925	1,254	1,731
<b>Total Personnel</b>	<b>280,344</b>	<b>318,851</b>	<b>287,214</b>	<b>296,366</b>
<b>Purchased Services</b>				
Professional Services	40	-	-	-
Technical Services	2,460	2,500	2,500	2,500
General Services	63	-	-	-
Property Services	249,817	100,000	100,000	111,000
Communication Services	3,527	-	1,786	1,300
Training/Registration	-	-	-	1,350
Rentals/Leases	-	2,500	2,500	220
<b>Total Purchased Services</b>	<b>255,907</b>	<b>105,000</b>	<b>106,786</b>	<b>116,370</b>
<b>Supplies/Non-Capital Equipment</b>				
Technology Supplies	-	500	500	-
Operating Supplies	11,012	15,000	15,000	12,000
Gas/Electricity	73,754	78,000	75,000	78,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>84,766</b>	<b>93,500</b>	<b>90,500</b>	<b>90,000</b>
<b>Total Expenditures</b>	<b>\$ 621,017</b>	<b>\$ 517,351</b>	<b>\$ 484,500</b>	<b>\$ 502,736</b>

# Expenditure Detail

## Wastewater Operations Division - Wastewater Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	429,344	456,470	400,081	409,277
Overtime	5,379	10,000	10,000	10,000
Allowances	2,584	2,448	2,805	2,652
Medicare	5,330	6,423	5,721	5,741
Workers Compensation	6,821	11,097	10,352	8,791
Retirement Contributions	34,813	37,029	32,723	33,106
Medical Benefits	77,617	74,420	87,156	87,060
Life/Disability Benefits	2,389	3,969	2,626	3,546
<b>Total Personnel</b>	<b>564,277</b>	<b>601,856</b>	<b>551,464</b>	<b>560,173</b>
<b>Purchased Services</b>				
Professional Services	8,357	10,000	10,000	1,000
Technical Services	33,416	25,000	25,000	51,000
General Services	23,410	19,000	19,000	26,000
Property Services	361,893	400,000	400,000	400,000
Communication Services	4,909	9,500	9,500	6,350
Training/Registration	2,938	2,000	2,158	2,700
Rentals/Leases	12	1,000	1,000	1,000
<b>Total Purchased Services</b>	<b>434,935</b>	<b>466,500</b>	<b>466,658</b>	<b>488,050</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	37	-	-	-
Operating Supplies	86,576	85,000	85,000	45,000
Chemicals/Compounds	285,014	350,000	350,000	352,745
Uniforms/Clothing	2,474	2,500	2,500	2,100
Non-Capital Equipment	-	-	-	30,000
Gas/Electricity	420,137	435,000	430,000	435,000
Motor Vehicle Fuels	3,778	2,782	2,782	3,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>798,016</b>	<b>875,282</b>	<b>870,282</b>	<b>867,845</b>
<b>Capital Outlay</b>				
Capital Equipment	126,609	80,000	80,000	90,000
<b>Total Capital Outlay</b>	<b>126,609</b>	<b>80,000</b>	<b>80,000</b>	<b>90,000</b>
<b>Miscellaneous</b>				
Dues/Fees	955	1,000	1,000	120
<b>Total Other Expenditures</b>	<b>955</b>	<b>1,000</b>	<b>1,000</b>	<b>120</b>
<b>Total Expenditures</b>	<b>\$ 1,924,792</b>	<b>\$ 2,024,638</b>	<b>\$ 1,969,404</b>	<b>\$ 2,006,188</b>

# Expenditure Detail

## Industrial Pre-Treatment Division - Wastewater Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	51,550	56,088	53,799	55,848
Overtime	-	-	77	-
Allowances	408	-	431	408
Medicare	700	813	741	816
Workers Compensation	1,447	1,405	1,119	1,409
Retirement Contributions	4,124	4,487	4,304	4,468
Medical Benefits	14,704	17,426	12,672	12,658
Life/Disability Benefits	321	505	370	502
<b>Total Personnel</b>	<b>73,254</b>	<b>80,724</b>	<b>73,513</b>	<b>76,109</b>
<b>Purchased Services</b>				
Professional Services	97	-	-	-
Technical Services	11,482	2,000	6,195	11,200
General Services	-	-	-	230
Property Services	235	2,000	2,000	2,000
Communication Services	377	300	300	1,700
Training/Registration	2,229	1,000	1,000	1,000
Mileage/Travel	2,132	500	500	500
Rentals/Leases	92	100	100	100
<b>Total Purchased Services</b>	<b>16,644</b>	<b>5,900</b>	<b>10,095</b>	<b>16,730</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	8,554	5,000	5,000	8,500
Uniforms/Clothing	-	-	-	350
<b>Total Supplies/Non-Capital Equipment</b>	<b>8,554</b>	<b>5,000</b>	<b>5,000</b>	<b>8,850</b>
<b>Capital Outlay</b>				
Capital Equipment	-	39,000	39,000	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>39,000</b>	<b>39,000</b>	<b>-</b>
<b>Miscellaneous</b>				
Dues/Fees	85	-	-	185
<b>Total Other Expenditures</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>185</b>
<b>Total Expenditures</b>	<b>\$ 98,537</b>	<b>\$ 130,624</b>	<b>\$ 127,608</b>	<b>\$ 101,874</b>

## Expenditure Detail

### Capital Improvement Projects Division - Wastewater Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Capital Outlay</b>				
Capital Improvement Projects	746,492	3,805,572	2,085,509	6,135,627
<b>Total Capital Outlay</b>	<b>746,492</b>	<b>3,805,572</b>	<b>2,085,509</b>	<b>6,135,627</b>
<b>Total Expenditures</b>	<b>\$ 746,492</b>	<b>\$ 3,805,572</b>	<b>\$ 2,085,509</b>	<b>\$ 6,135,627</b>

## Expenditure Detail

### Public Works Department - Stormwater Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	66,953	69,441	69,685	69,527
Medicare	937	1,007	964	1,008
Workers Compensation	1,268	118	55	118
Retirement Contributions	6,695	6,944	6,968	6,953
Medical Benefits	6,824	6,824	7,216	7,204
Life/Disability Benefits	410	625	478	625
<b>Total Personnel</b>	<b>83,087</b>	<b>84,959</b>	<b>85,366</b>	<b>85,435</b>
<b>Purchased Services</b>				
General Services	1,053	-	12	1,200
Property Services	30,000	30,000	30,000	45,100
Communication Services	508	550	550	1,200
Training/Registration	1,049	500	500	500
Mileage/Travel	262	-	-	500
Rentals/Leases	310	300	300	350
<b>Total Purchased Services</b>	<b>33,182</b>	<b>31,350</b>	<b>31,362</b>	<b>50,050</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	85,792	20,000	20,000	19,700
Uniforms/Clothing	-	-	-	300
<b>Total Supplies/Non-Capital Equipment</b>	<b>85,792</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Capital Outlay</b>				
Capital Improvement Projects	-	265,000	76,015	288,985
<b>Total Capital Outlay</b>	<b>-</b>	<b>265,000</b>	<b>76,015</b>	<b>288,985</b>
<b>Miscellaneous</b>				
Dues/Fees	655	1,950	1,950	650
<b>Total Other Expenditures</b>	<b>655</b>	<b>1,950</b>	<b>1,950</b>	<b>650</b>
<b>Total Expenditures</b>	<b>\$ 202,716</b>	<b>\$ 403,259</b>	<b>\$ 214,693</b>	<b>\$ 445,120</b>



## Expenditure Detail

### Streets Division - Stormwater Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	17,752	15,000	15,000	14,700
<b>Total Supplies/Non-Capital Equipment</b>	<b>17,752</b>	<b>15,000</b>	<b>15,000</b>	<b>14,700</b>
<b>Total Expenditures</b>	<b>\$ 17,752</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 14,700</b>

# Expenditure Detail

## Stormwater Operations Division - Stormwater Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	66,953	69,441	69,685	69,527
Medicare	937	1,007	964	1,008
Workers Compensation	1,268	118	55	118
Retirement Contributions	6,695	6,944	6,968	6,953
Medical Benefits	6,824	6,824	7,216	7,204
Life/Disability Benefits	410	625	478	625
<b>Total Personnel</b>	<b>83,087</b>	<b>84,959</b>	<b>85,366</b>	<b>85,435</b>
<b>Purchased Services</b>				
Technical Services	-	-	-	1,200
General Services	1,053	-	12	1,200
Property Services	30,000	30,000	30,000	45,100
Communication Services	508	550	550	1,200
Training/Registration	1,049	500	500	500
Mileage/Travel	262	-	-	500
Rentals/Leases	310	300	300	350
<b>Total Purchased Services</b>	<b>33,182</b>	<b>31,350</b>	<b>31,362</b>	<b>50,050</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	68,040	5,000	5,000	5,000
Uniforms/Clothing	-	-	-	300
<b>Total Supplies/Non-Capital Equipment</b>	<b>68,040</b>	<b>5,000</b>	<b>5,000</b>	<b>5,300</b>
<b>Miscellaneous</b>				
Dues/Fees	655	1,950	1,950	650
<b>Total Other Expenditures</b>	<b>655</b>	<b>1,950</b>	<b>1,950</b>	<b>650</b>
<b>Total Expenditures</b>	<b>\$ 184,964</b>	<b>\$ 123,259</b>	<b>\$ 123,678</b>	<b>\$ 141,435</b>

## Expenditure Detail

### Capital Improvement Projects Division - Stormwater Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Capital Outlay</b>				
Capital Improvement Projects	-	265,000	76,015	288,985
<b>Total Capital Outlay</b>	-	<b>265,000</b>	<b>76,015</b>	<b>288,985</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 265,000</b>	<b>\$ 76,015</b>	<b>\$ 288,985</b>

# Expenditure Detail

## Public Works Department - Sanitation Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	523,756	542,659	550,976	558,876
Overtime	32,384	32,000	32,000	32,000
Allowances	3,544	3,264	3,892	3,264
Medicare	7,529	7,916	7,724	8,152
Workers Compensation	17,490	26,335	21,656	28,880
Retirement Contributions	50,738	52,472	53,156	53,768
Medical Benefits	117,756	114,224	134,335	135,449
Life/Disability Benefits	3,169	4,891	3,792	5,039
<b>Total Personnel</b>	<b>756,366</b>	<b>783,761</b>	<b>807,531</b>	<b>825,428</b>
<b>Purchased Services</b>				
Professional Services	1,748	700	500	50,500
General Services	-	-	65	-
Property Services	239,672	235,000	235,000	346,700
Repair/Maintenance Services	95,243	110,000	110,000	110,000
Communication Services	8,006	9,000	9,000	9,000
Training/Registration	-	500	500	800
Mileage/Travel	-	-	-	200
Rentals/Leases	14,882	14,000	14,000	16,000
<b>Total Purchased Services</b>	<b>359,551</b>	<b>369,200</b>	<b>369,065</b>	<b>533,200</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	814	1,000	1,000	1,000
Operating Supplies	8,295	25,987	25,987	3,000
Inventory Supplies	49,973	75,000	75,000	60,000
Uniforms/Clothing	2,897	3,000	3,000	3,000
Non-Capital Equipment	13,425	-	-	12,000
Gas/Electricity	6,299	6,500	6,400	6,500
Motor Vehicle Fuels	74,556	70,000	70,000	70,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>156,259</b>	<b>181,487</b>	<b>181,387</b>	<b>155,500</b>
<b>Capital Outlay</b>				
Capital Equipment	252,232	613,000	13,352	939,648
<b>Total Capital Outlay</b>	<b>252,232</b>	<b>613,000</b>	<b>13,352</b>	<b>939,648</b>
<b>Miscellaneous</b>				
Dues/Fees	459	500	500	500
<b>Total Other Expenditures</b>	<b>459</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Total Expenditures</b>	<b>\$ 1,524,867</b>	<b>\$ 1,947,948</b>	<b>\$ 1,371,835</b>	<b>\$ 2,454,276</b>

## Expenditure Detail

### Administration/Operations Division - Sanitation Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	13,692	48,113	19,165	19,465
Medicare	107	697	181	282
Workers Compensation	370	81	144	33
Retirement Contributions	1,294	4,160	1,787	1,815
Medical Benefits	1,591	7,223	3,055	3,093
Life/Disability Benefits	65	438	131	182
<b>Total Personnel</b>	<b>17,119</b>	<b>60,712</b>	<b>24,463</b>	<b>24,870</b>
<b>Purchased Services</b>				
Professional Services	1,748	200	-	50,000
<b>Total Purchased Services</b>	<b>1,748</b>	<b>200</b>	<b>-</b>	<b>50,000</b>
<b>Supplies/Non-Capital Equipment</b>				
Office Supplies	814	1,000	1,000	1,000
Gas/Electricity	6,299	6,500	6,400	6,500
<b>Total Supplies/Non-Capital Equipment</b>	<b>7,113</b>	<b>7,500</b>	<b>7,400</b>	<b>7,500</b>
<b>Total Expenditures</b>	<b>\$ 25,980</b>	<b>\$ 68,412</b>	<b>\$ 31,863</b>	<b>\$ 82,370</b>

## Expenditure Detail

### Fleet Division - Sanitation Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Purchased Services</b>				
Repair/Maintenance Services	95,243	110,000	110,000	110,000
<b>Total Purchased Services</b>	<b>95,243</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
<b>Total Expenditures</b>	<b>\$ 95,243</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>

# Expenditure Detail

## Sanitation Operations Division - Sanitation Fund

	2018 Audited Amounts	2019 Adopted Budget	2019 Year-End Forecast	2020 Adopted Budget
<b>Personnel</b>				
Regular Wages	510,064	494,546	531,811	539,411
Overtime	32,384	32,000	32,000	32,000
Allowances	3,544	3,264	3,892	3,264
Medicare	7,422	7,219	7,543	7,870
Workers Compensation	17,120	26,254	21,512	28,847
Retirement Contributions	49,444	48,312	51,369	51,953
Medical Benefits	116,165	107,001	131,280	132,356
Life/Disability Benefits	3,104	4,453	3,661	4,857
<b>Total Personnel</b>	<b>739,247</b>	<b>723,049</b>	<b>783,068</b>	<b>800,558</b>
<b>Purchased Services</b>				
Professional Services	-	500	500	500
General Services	-	-	65	-
Property Services	239,672	235,000	235,000	346,700
Communication Services	8,006	9,000	9,000	9,000
Training/Registration	-	500	500	800
Mileage/Travel	-	-	-	200
Rentals/Leases	14,882	14,000	14,000	16,000
<b>Total Purchased Services</b>	<b>262,560</b>	<b>259,000</b>	<b>259,065</b>	<b>373,200</b>
<b>Supplies/Non-Capital Equipment</b>				
Operating Supplies	8,295	25,987	25,987	3,000
Inventory Supplies	49,973	75,000	75,000	60,000
Uniforms/Clothing	2,897	3,000	3,000	3,000
Non-Capital Equipment	13,425	-	-	12,000
Motor Vehicle Fuels	74,556	70,000	70,000	70,000
<b>Total Supplies/Non-Capital Equipment</b>	<b>149,146</b>	<b>173,987</b>	<b>173,987</b>	<b>148,000</b>
<b>Capital Outlay</b>				
Capital Equipment	252,232	613,000	13,352	939,648
<b>Total Capital Outlay</b>	<b>252,232</b>	<b>613,000</b>	<b>13,352</b>	<b>939,648</b>
<b>Miscellaneous</b>				
Dues/Fees	459	500	500	500
<b>Total Other Expenditures</b>	<b>459</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Total Expenditures</b>	<b>\$ 1,403,644</b>	<b>\$ 1,769,536</b>	<b>\$ 1,229,972</b>	<b>\$ 2,261,906</b>









## Program Overview

### Capital Improvement Program

The City of Northglenn's Capital Improvement Program (CIP) identifies and provides a summary of all planned capital projects and corresponding funding sources for the ensuing five-year period. The 2020 budget includes \$72,577,611 in capital improvement projects.

In order to be included in the CIP, a project must meet the following requirements:

- Total costs of the project are expected to meet or exceed \$5,000.
- The resulting project will have a useful life of more than one year.
- The project will result in the creation of a new asset or the extension of an existing asset's useful life, value, and/or operational capacity

During the preparation process, staff focused on setting priorities and identifying which projects or phases of projects could reasonably be accomplished within each year. Contractual obligations as well as funding limitations and needs were also considered in setting the priorities.

Capital improvement projects are funded through a variety of sources including the use of reserves, restricted and designated revenues, debt financing, grant awards, and available operating revenues. All available current and estimated future resources were considered when identifying planned capital improvements. The forecasted costs of each capital project meet, but do not exceed, the limitations of the identified funding sources.

The following pages provide a summary listing of the planned capital projects by fund. Each fund summary is then followed by individual project worksheets which provide project dates, total estimated costs, a brief description of the project, as well as any ongoing operating costs or savings associated with the project. Corresponding funding sources by project year are also presented.

The City uses a system for rating the impact of capital projects on the operating budget once the projects is completed. Costs related to a capital project that might have an impact on current and/or future operating budget include additional staff, maintenance, or contractor operations. The amount of the operational impact is categorized in the following terms:

*Positive* – The project will either generate some revenue to offset expenses or actually reduce continued operating costs.

*Negligible* – The impact on operating expenditures is considered immaterial. It will generate less than \$5,000 annually in increased operating expenditures. Ongoing operations and maintenance can be managed with existing staff and equipment.

*Slight* – The impact on operating expenditures will fall between \$5,001 and \$20,000 annually. Additional overtime, seasonal staff, purchased services, and/or equipment upgrades may be required to operate and maintain the capital once completed.

*Moderate* – The impact on operating expenditures will fall between \$20,001 and \$50,000 annually. An additional staff member and/or a piece of equipment may be required to operate and maintain the resulting capital asset.

*High* – The impact on operating expenditures will exceed \$50,000 annually. Multiple additional staff, large equipment, and/or contracted services may be required to operate and maintain the resulting capital asset.



CITY OF  
Northglenn

## CAPITAL IMPROVEMENT PROGRAM SUMMARY

### Conservation Trust Fund

	2019 Adopted Budget	2019 Year-End Forecast	2019 Estimated Carry Over	2020 Adopted Budget	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	5-Year Total	Funding Source
<b>Beginning Fund Balance</b>	\$ 1,472,365	\$ 1,472,365	\$ -	\$ 101,445	\$ 79,445	\$ 417,169	\$ 772,240	\$ 1,134,870		
<b>Revenue Projections:</b>										
Lottery Proceeds	\$ 393,600	\$ 393,000	\$ -	\$ 393,000	\$ 396,930	\$ 400,899	\$ 404,908	\$ 408,957	\$ 2,004,694	
County Grants	294,907	294,907	-	-	-	-	-	-	-	
Investment Earnings	5,000	13,750	-	5,000	794	4,172	7,722	11,349	29,037	
<b>Total</b>	<b>693,507</b>	<b>701,657</b>	<b>-</b>	<b>398,000</b>	<b>397,724</b>	<b>405,071</b>	<b>412,630</b>	<b>420,306</b>	<b>2,033,731</b>	
<b>Capital Expenditures:</b>										
Greenway Trail Replacement	\$ 50,000	\$ 50,000	\$ -	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 400,000	CTF
Sensory Playground Repair	250,000	250,000	-	-	-	-	-	-	-	CTF
Kiwanis Splash Pad	274,032	274,032	-	-	-	-	-	-	-	CTF
Kiwanis Splash Pad - Grant	178,980	178,980	-	-	-	-	-	-	-	GRANT
NW Open Space Facility Improvement	1,319,565	1,319,565	-	-	-	-	-	-	-	CTF
Jaycee Ballfield Lights	-	-	-	220,000	-	-	-	-	220,000	CTF
Bocce Ball Court	-	-	-	-	10,000	-	-	-	10,000	CTF
<b>Total Capital Expenditures</b>	<b>2,072,577</b>	<b>2,072,577</b>	<b>-</b>	<b>420,000</b>	<b>60,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>630,000</b>	
<b>Ending Fund Balance</b>	<b>\$ 93,295</b>	<b>\$ 101,445</b>		<b>\$ 79,445</b>	<b>\$ 417,169</b>	<b>\$ 772,240</b>	<b>\$ 1,134,870</b>	<b>\$ 1,505,176</b>		
<b>Unassigned Fund Balance</b>	<b>\$ 93,295</b>	<b>\$ 101,445</b>		<b>\$ 79,445</b>	<b>\$ 417,169</b>	<b>\$ 772,240</b>	<b>\$ 1,134,870</b>	<b>\$ 1,505,176</b>		

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Greenway Trail Replacement

**Project Dates:** **Begin:** Ongoing **Finish:** Ongoing

**Comprehensive Project Cost:** \$400,000 (5 year total)

**Project Rationale:** Maintenance Program

**Future Operational Impact:** ☐ Yes  
☒ No

**Operational Impact Category:** N/A

**Description/Justification:**

This is an annual program to maintain the Greenway Trails.

Degraded trail sections are documented by the Parks Department throughout the year. The program provides for the replacement of these degraded sections to maintain a safe, accessible, and aesthetically pleasing trail system.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Conservation Trust Fund	200,000	50,000	50,000	50,000	50,000	\$ 400,000
						-
						-
						-
						-
Total Revenue	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 400,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	200,000	50,000	50,000	50,000	50,000	400,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 400,000

*Area depicting need for trail replacement*



## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Jaycee Ballfield Lights  
**Project Dates:** **Begin:** Jan-2020 **Finish:** Dec-2020  
**Comprehensive Project Cost:** \$220,000  
**Project Rationale:** Facility Improvement  
**Future Operational Impact:** ☒ Yes ☐ No **Operational Impact Category:** Positive

**Description/Justification:**

The lights at the Jaycee Ballfield are old and in need of replacement. The current lights require constant maintenance, as they go out on a regular basis, causing problems for teams playing games in the evenings. The project will include all new lights, poles, and a new underground electrical service to the new poles. This project will require grant funding in order to complete. Additional funding will be requested if grant funds are not secured.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Conservation Trust Fund	220,000					\$ 220,000
						-
						-
						-
						-
Total Revenue	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	220,000					220,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000



## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Bocce Ball Court  
**Project Dates:** **Begin:** Jan-2021 **Finish:** Dec-2021  
**Comprehensive Project Cost:** \$10,000  
**Project Rationale:** Facility Improvement  
**Future Operational Impact:** ☒ Yes ☐ No **Operational Impact Category:** Negligible

**Description/Justification:**

Requests for the addition of bocce ball courts were made during the Parks And Recreation Advisory Board CIP public comment period. The Parks and Recreation Department elicited feedback from the residents, via social media, to determine the level of desire for bocce ball. Residents responded in favor of the additional park amenity; location to be determined.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Conservation Trust Fund		10,000				\$ 10,000
						-
						-
						-
						-
Total Revenue	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction		10,000				10,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000



# CAPITAL IMPROVEMENT PROGRAM SUMMARY

## CDBG Fund

	2019 Adopted Budget	2019 Year-End Forecast	2019 Estimated Carry Over	2020 Adopted Budget	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	5-Year Total	Funding Source
<b>Beginning Fund Balance</b>	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Revenue Projections:</b>										
CDBG Proceeds	\$ 224,091	\$ 224,091		\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 900,000	
<b>Total</b>	<b>224,091</b>	<b>224,091</b>		<b>-</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>900,000</b>	
<b>Capital Expenditures:</b>										
Pedestrian Mobility	\$ 224,091	\$ 224,091	\$ -	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 900,000	CDBG
<b>Total Capital Expenditures</b>	<b>224,091</b>	<b>224,091</b>	<b>-</b>	<b>-</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>900,000</b>	
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Unassigned Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Pedestrian Mobility

**Project Dates:** **Begin:** Ongoing **Finish:** Ongoing

**Comprehensive Project Cost:** \$900,000 (5 year total)

**Project Rationale:** Maintenance Program

**Future Operational Impact:** ☐ Yes  
☒ No

**Operational Impact Category:** N/A

**Description/Justification:**

This maintenance program will replace damaged concrete in CDBG designated areas.

Instead of replacing a few damaged concrete locations annually through the annual streets resurfacing program, this program will allow the City to focus their efforts on a specific area. Centralizing the concrete improvements will save on mobilization costs and will provide a greater visual impact to residents.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Community Dvlpmnt Block Grant		225,000	225,000	225,000	225,000	\$ 900,000
						-
						-
						-
						-
Total Revenue	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 900,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction		225,000	225,000	225,000	225,000	900,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 900,000



## CAPITAL IMPROVEMENT PROGRAM SUMMARY

### Capital Projects Fund

	2019 Adopted Budget	2019 Year-End Forecast	2019 Estimated Carry Over	2020 Adopted Budget	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	5-Year Total	Funding Source
<b>Beginning Fund Balance</b>	<b>\$ 23,671,361</b>	<b>\$ 23,671,361</b>		<b>\$ 77,711,392</b>	<b>\$ 27,915,966</b>	<b>\$ 29,786,197</b>	<b>\$ 32,436,042</b>	<b>\$ 36,414,934</b>		
<b>Revenue:</b>										
Property Tax (4.000 Mills)	\$ 1,372,949	\$ 1,372,950		\$ 1,716,000	\$ 1,733,160	\$ 1,750,492	\$ 1,767,997	\$ 1,785,677	\$ 8,753,326	
Sales/Use Tax (1/2%)	2,826,972	2,919,700		2,995,000	3,024,950	3,055,200	3,085,752	3,116,610	15,277,512	
Marijuana Sales Tax	625,016	1,138,497		1,138,000	1,149,380	1,160,874	1,172,483	1,184,208	5,804,945	
Open Space Tax (ADCOO)	354,000	375,900		376,000	379,760	383,558	387,394	391,268	1,917,980	
Transportation Tax (ADCOT)	984,300	1,025,000		1,046,000	1,056,460	1,067,025	1,077,695	1,088,472	5,335,652	
County Grant	2,250,000	2,134,355		-	-	-	-	-	-	
Federal Grant	-	-		6,997,000	-	-	-	-	6,997,000	
Investment Earnings	221,000	513,000		513,000	69,790	74,465	81,090	91,037	829,382	
Contributions	-	11,010,000		1,800,000	-	-	-	-	1,800,000	
Debt Issuance Proceeds	-	42,000,000		-	-	-	-	-	-	
Transfers From General Fund	1,700,000	1,700,000		1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	8,500,000	
<b>Total</b>	<b>10,334,237</b>	<b>64,189,402</b>		<b>18,281,000</b>	<b>9,113,500</b>	<b>9,191,614</b>	<b>9,272,411</b>	<b>9,357,272</b>	<b>55,215,797</b>	
<b>Expenditures:</b>										
4.000 Mill Funded Projects	\$ 1,220,194	\$ 1,235,194	\$ (15,000)	\$ 3,980,000	\$ 600,000	\$ 1,200,000	\$ -	\$ -	\$ 5,765,000	
1/2% Sales/Use Tax Funded Projects	14,011,702	2,984,019	-	2,468,019	2,468,269	2,466,769	2,468,519	2,468,269	12,339,845	
Marijuana Sales Tax	-	-		650,000	650,000	650,000	650,000	650,000	3,250,000	
ADCOO Funded Projects	879,097	801,648	40,000	75,000	825,000	75,000	75,000	75,000	1,165,000	
ADCOT Funded Projects	1,063,242	1,016,835	46,407	1,000,000	900,000	900,000	900,000	900,000	4,646,407	
Construction Proceeds	2,500	-	-	51,000,000	-	-	-	-	51,000,000	
General Fund Projects	1,570,179	1,263,219	385,000	1,240,000	1,800,000	1,250,000	1,200,000	1,250,000	7,125,000	
Grant Funded Projects	3,058,456	2,848,456	210,000	6,997,000	-	-	-	-	7,207,000	
<b>Total Capital Expenditures*</b>	<b>21,805,370</b>	<b>10,149,371</b>	<b>666,407</b>	<b>67,410,019</b>	<b>7,243,269</b>	<b>6,541,769</b>	<b>5,293,519</b>	<b>5,343,269</b>	<b>92,498,252</b>	
<b>Ending Fund Balance</b>	<b>\$ 12,200,228</b>	<b>\$ 77,711,392</b>		<b>\$ 27,915,966</b>	<b>\$ 29,786,197</b>	<b>\$ 32,436,042</b>	<b>\$ 36,414,934</b>	<b>\$ 40,428,937</b>		
<b>Restrictions, Commitments, &amp; Assignments:</b>										
4.000 Mill Restricted Fund Balance	\$ 1,059,023	\$ 1,059,024		\$ 610,024	\$ 1,743,184	\$ 2,293,676	\$ 4,061,673	\$ 5,847,350		
1/2% Sales/Use Tax Restricted Balance	2,382,290	13,492,557		14,019,538	14,576,219	15,164,650	15,781,883	16,430,224		
Marijuana Sales Tax Restricted Balance	876,437	3,389,918		3,877,918	4,377,298	4,888,172	5,410,655	5,944,863		
ADCOO Restricted Fund Balance	513,039	572,388		833,388	388,148	696,706	1,009,100	1,325,368		
ADCOT Restricted Fund Balance	1,221,190	1,308,297		1,307,890	1,464,350	1,631,375	1,809,070	1,997,542		
Construction Proceeds Restricted	-	53,000,000		-	-	-	-	-	-	
<b>Unassigned Fund Balance</b>	<b>\$ 6,148,249</b>	<b>\$ 4,889,208</b>		<b>\$ 7,267,208</b>	<b>\$ 7,236,998</b>	<b>\$ 7,761,463</b>	<b>\$ 8,342,553</b>	<b>\$ 8,883,590</b>		

\*See following page for project listing

# CAPITAL IMPROVEMENT PROGRAM SUMMARY

## Capital Projects Fund (Project Listing)

	2019 Adopted Budget	2019 Year-End Forecast	2019 Estimated Carry Over	2020 Adopted Budget	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	5-Year Total	Funding Source
<b>Capital Expenditures:</b>										
Emergency Park Equipment Repairs	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000	ADCOO
NWOS Facilities Improvements	52,288	2,196	-	-	-	-	-	-	-	ADCOO
NWOS Facilities Improvements	19,341	19,341	-	-	-	-	-	-	-	GRANT
NWOS Facilities Improvements	1,313,398	1,313,398	-	-	-	-	-	-	-	GRANT
Kiwanis Bath House Renovation	511,809	511,809	-	-	-	-	-	-	-	ADCOO
Kiwanis Bath House Renovation	477,468	477,468	-	-	-	-	-	-	-	GRANT
Parks Barn Replacement	12,644	18,000	-	-	-	-	-	-	-	1/2%
Rotary Park Dugout Replacement	-	12,643	-	-	-	-	-	-	-	ADCOO
Tennis Court Repair & Construction	250,000	250,000	-	-	-	-	-	-	-	ADCOO
Wyco Tennis Court	300,000	300,000	-	-	-	-	-	-	-	GRANT
E.B. Rains Park Renovations	-	-	-	-	750,000	-	-	-	750,000	ADCOO
Playground Equipment Replacement	-	-	-	50,000	50,000	50,000	50,000	50,000	250,000	ADCOO
Justice Center West Park	40,000	-	40,000	-	-	-	-	-	40,000	ADCOO
Justice Center West Park-Grant	150,000	-	150,000	-	-	-	-	-	150,000	GRANT
Justice Center West Park-Grant	60,000	-	60,000	-	-	-	-	-	60,000	GRANT
Residential Street Maintenance	751,350	851,350	-	800,000	800,000	800,000	800,000	800,000	4,000,000	ADCOT
Traffic Signal Upgrade	211,892	165,485	46,407	100,000	100,000	100,000	100,000	100,000	546,407	ADCOT
Concrete Maintenance	100,000	-	-	100,000	-	-	-	-	100,000	ADCOT
East 120th Avenue Widening	-	15,000	(15,000)	3,980,000	-	-	-	-	3,965,000	4.000 MILLS
East 120th Avenue Widening - Grant	-	-	-	6,997,000	-	-	-	-	6,997,000	GRANT
Civic Center Master Plan	12,535,539	1,500,000	-	51,000,000	-	-	-	-	51,000,000	DEBT PROCEEDS
Civic Center Master Plan Debt	-	-	-	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	14,000,000	1/2%, MJ, GNRL
School Zone Safety	231,273	211,273	20,000	50,000	50,000	100,000	50,000	100,000	370,000	GENERAL
Utility Studies	-	78,040	-	-	-	-	-	-	-	GENERAL/NURA
Ralston House Development	2,549	2,549	-	-	-	-	-	-	-	GENERAL
Justice Center COP Debt	1,466,019	1,466,019	-	1,468,019	1,468,269	1,466,769	1,468,519	1,468,269	7,339,845	1/2%
112th North Metro Rail	143,448	143,448	-	-	-	-	-	-	-	GENERAL
112th North Metro Rail	738,249	738,249	-	-	-	-	-	-	-	GRANT
City Hall Space Assessment	375,000	10,000	365,000	-	-	-	-	-	365,000	GENERAL
Huron Street Rehabilitation	220,194	220,194	-	-	600,000	1,200,000	-	-	1,800,000	4.000 MILLS
City Hall Roof Replacement	237,788	237,788	-	-	-	-	-	-	-	GENERAL
Traffic Calming Improvements - Melody I	1,000,000	1,000,000	-	-	-	-	-	-	-	4.000 MILLS
I-25/120th Bridge Painting	460,607	460,607	-	-	-	-	-	-	-	GENERAL
Grant St. Median Modifications	119,514	119,514	-	-	-	-	-	-	-	GENERAL
Community Center Drive Bridge	-	-	-	40,000	600,000	-	-	-	640,000	GENERAL
<b>Total</b>	<b>\$ 21,805,370</b>	<b>\$ 10,149,371</b>	<b>\$ 666,407</b>	<b>\$ 67,410,019</b>	<b>\$ 7,243,269</b>	<b>\$ 6,541,769</b>	<b>\$ 5,293,519</b>	<b>\$ 5,343,269</b>	<b>\$ 92,498,252</b>	

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Emergency Park Equipment Repairs

**Project Dates:** **Begin:** Ongoing **Finish:** Ongoing

**Comprehensive Project Cost:** \$125,000 (5 year total)

**Project Rationale:** Emergency Facility Maintenance

**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

Emergency replacement of the playground equipment throughout the City.

The playground equipment at the City's parks is replaced on a periodic basis due to normal wear and tear, vandalism, and unavailable replacement parts. However, in some instances the damaged equipment presents an unsafe condition and requires immediate removal. In the event a piece of equipment is damaged, it is more likely that replacement parts will still be available if that component is replaced immediately. A delay of a year or two increases the likelihood of complete equipment replacement due to unavailable parts and leaves facilities in an undesirable condition for park patrons. Funding for the repairs will only be expended on an as needed basis. In the event little or no emergency equipment replacements are necessary in a specific year, the funds would remain in the fund balance.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Open Space Tax (ADCOO)	25,000	25,000	25,000	25,000	25,000	\$ 125,000
						-
						-
						-
						-
Total Revenue	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	25,000	25,000	25,000	25,000	25,000	125,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** E.B. Rains Park Renovations

**Project Dates:** **Begin:** Jan-2021 **Finish:** Dec-2021

**Comprehensive Project Cost:** \$750,000

**Project Rationale:** Safety and Functionality

**Future Operational Impact:** ☒ **Yes** ☐ **No** **Operational Impact Category:** Positive

**Description/Justification:**

The retaining wall on the east side of Webster Lake is in need of replacement. Over the years, many of the wall caps have been removed and/or broken. They are unable to be replaced because the material is no longer manufactured. Additional drainage and slope issues will be addressed when the wall is replaced..

The parks permanent restrooms are in need of repair. While the building structure itself is in good condition, there are plumbing and mechanical concerns that require a lot of maintenance.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Open Space Tax (ADCOO)		750,000				\$ 750,000
						-
						-
						-
						-
Total Revenue	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction		750,000				750,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000

*Entrance at E.B. Rains Park*



## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Playground Equipment Replacement

**Project Dates:** **Begin:** Ongoing **Finish:** Ongoing

**Comprehensive Project Cost:** \$250,000 (5 year total)

**Project Rationale:** Maintenance Program

**Future Operational Impact:** ☐ Yes  
☒ No

**Operational Impact Category:** N/A

**Description/Justification:**

This is an annual program to maintain the playgrounds through the city.

The Parks & Recreation Master Plan states that playgrounds should be replaced every 10-12 years. Some equipment ages faster than others depending on initial quality and the use that they get. Degraded equipment is currently replaced either through a scheduled capital improvement project, or as needed in an emergency. The replacement program replaces the degraded and aging equipment as needed throughout the year to maintain safe, accessible, and aesthetically pleasing playgrounds.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Open Space Tax (ADCOO)	50,000	50,000	50,000	50,000	50,000	\$ 250,000
						-
						-
						-
						-
Total Revenue	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction						-
Materials						-
Equipment	50,000	50,000	50,000	50,000	50,000	250,000
Other -						-
Other -						-
Total Expenditures	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000



## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Residential Street Maintenance

**Project Dates:** **Begin:** Ongoing **Finish:** Ongoing

**Comprehensive Project Cost:** \$4,000,000 (5 year total)

**Project Rationale:** PCI Rating - Maintenance Program

**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

This is an annual program to maintain a minimum level of pavement condition for the residential street network.

On July 27, 2006, the City Council passed Resolution 06-92, making a City policy to maintain an average PCI rating of 70 or better. The Residential Street Program is an essential component in maintaining the 70 PCI rating. The program includes resurfacing, restriping, and patching of selected streets. Additional services may include construction observation/inspection and quality control.

	2020	2021	2022	2023	2024	5 - Year Total
Transportation Tax (ADCOT)	800,000	800,000	800,000	800,000	800,000	\$ 4,000,000
						-
						-
						-
						-
Total Revenue	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 4,000,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	800,000	800,000	800,000	800,000	800,000	4,000,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 4,000,000



## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Traffic Signal Upgrade

**Project Dates:** **Begin:** Ongoing **Finish:** Ongoing

**Comprehensive Project Cost:** \$500,000 (5 year total)

**Project Rationale:** Maintenance Program

**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

Upgrade of traffic cabinets, signals and controllers on a city-wide basis.

The traffic signal cabinets and associated wiring are an essential part of our traffic signal system. Many of the city's traffic signal cabinets have reached the end of their useful life and pose an electrical hazard. The replacement or upgrade of existing hardware is essential in keeping our traffic signals operating on an uninterrupted basis. Traffic signal improvements are needed due to corrosion of traffic signal poles and mast arms that can shorten the useful life of traffic signals. This program includes the cleaning and painting of a portion of the City's traffic signals. This program may also be used to fund pole replacement, LED and camera upgrades, and other costly components of the traffic signal infrastructure. Additional services may include construction observation/inspection and quality control.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Transportation Tax (ADCOT)	100,000	100,000	100,000	100,000	100,000	\$ 500,000
						-
						-
						-
						-
Total Revenue	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	100,000	100,000	100,000	100,000	100,000	500,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000



## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Concrete Maintenance

**Project Dates:** **Begin:** Ongoing **Finish:** Ongoing

**Comprehensive Project Cost:** \$100,000

**Project Rationale:** Maintenance Program

**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

Replacement of concrete within a defined area.

This program will replace deteriorated and hazardous concrete within the city (i.e. curb, gutter, sidewalk, cross pans, etc.). Additional services may include construction observation/inspection and quality control.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Transportation Tax (ADCOT)	100,000					\$ 100,000
						-
						-
						-
						-
Total Revenue	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	100,000					100,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000



*Section of sidewalk and gutter showing need for replacement*



## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** East 120th Avenue Widening

**Project Dates:** **Begin:** Jan-2020 **Finish:** Dec-2020

**Total Project Costs:** \$10,977,000

**Project Rationale:** Roadway Capacity Improvements

**Future Operational Impact:** ☒ Yes ☐ No **Operational Impact Category:** Negligible

**Description/Justification:**

Widening of E. 120th Avenue from a two lane road to a three lane road in each direction between Washington St. and Claude Ct. A conceptual design of the E. 120th Avenue roadway will provide the City with estimates and for how to address the full buildout of the roadway template for eastbound 120th Ave. The conceptual design will also identify engineering constraints, including but not limited to, drainage, soils, ROW, and utilities. The conceptual design also will consider the impacts of FasTracks and stormwater requirements of Urban Drainage & Flood Control District (UDFCD).

Full roadway and streetscape improvements will be designed based on the concept design completed in 2014 and construction anticipated to begin in conjunction with the development of the Karls Farm development. Additional services may include construction observation/inspection and quality control.

The outlined budget below is not reflective of the full appropriation in the 2020 budget, but phased to show actual project progress.

Source of Funding:	2020	2021	2022	2023	2024	Total
4.000 Mills	2,180,000					\$ 2,180,000
Karl's Farm Investors Contribution	1,800,000					1,800,000
TIP Grant Funds	6,997,000					6,997,000
						-
						-
Total Revenue	\$ 10,977,000	\$ -	\$ -	\$ -	\$ -	\$ 10,977,000

Expenditures:	2020	2021	2022	2023	2024	Total
Plans/Studies						\$ -
Design	1,413,000					1,413,000
Construction	9,564,000					9,564,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 10,977,000	\$ -	\$ -	\$ -	\$ -	\$ 10,977,000



Section of I-25 to be widened

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Civic Center Master Plan

**Project Dates:** **Begin:** Jan-2015 **Finish:** Jun-2021

**Comprehensive Project Cost:** \$53,000,000

**Project Rationale:** Upgrade civic facilities and create private development opportunities

**Future Operational Impact:** ☒ Yes ☐ No **Operational Impact Category:** High

**Description/Justification:**

The project will be funded through \$11M of Tax Increment Revenue Bonds and \$42M financed through Certificates of Participation.

The Northglenn Civic Center Master Plan provides a vision and development framework for a re-imagined heart of the Northglenn community. This plan capitalizes on opportunities at the existing Civic Center site, proposes new mixed-use development and suggests enhancements to existing site features and streetscape. The planning process was focused on developing a comprehensive redevelopment plan for a new municipal campus. This included evaluating and designing a corridor-wide strategy for Community Center Drive and integrating new facilities to replace the Recreation and Senior Centers, D.L. Parsons Theatre and City Hall. The long-term vision for the full buildout of the site reflects a recommended approach to phasing and implementation that is fiscally sound and maximizes the sense of place at each stage of development. The redevelopment approach integrates private sector development opportunities to help mitigate costs and better leverage the public investment that will be necessary to realize new civic facilities and a more active and vibrant campus. The Master Plan for the Civic Campus was approved on April 10, 2017 by City Council.

The full budget listed below is the anticipated cost of infrastructure and the completion of the new Recreation facility.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
1 1/2% Sales Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	\$ 5,000,000
4% Marijuana Tax	650,000	650,000	650,000	650,000	650,000	3,250,000
General Fund Transfer	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	5,750,000
						-
						-
Total Revenue	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 14,000,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	51,000,000					51,000,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 51,000,000	\$ -	\$ -	\$ -	\$ -	\$ 51,000,000



Above is a conceptual view of Memorial Parkway at full development. To the right is the design of the Parkway and Recreation Center/Theatre Complex currently under construction.

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** School Zone Safety

**Project Dates:** **Begin:** Ongoing **Finish:** Ongoing

**Comprehensive Project Cost:** \$350,000 (5 year total)

**Project Rationale:** School Zone Safety

**Future Operational Impact:** ☒ Yes ☐ No **Operational Impact Category:** Negligible

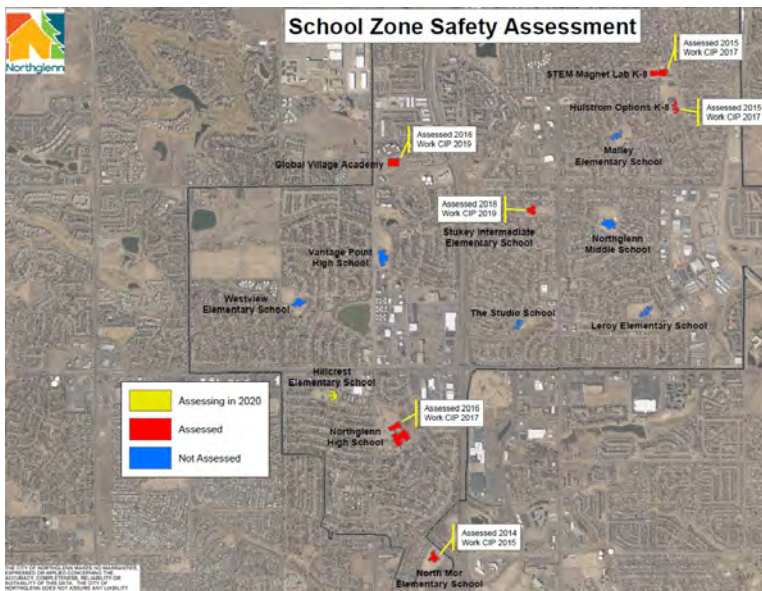
**Description/Justification:**

Assessments are done to analyze existing conditions in school areas in the City right of way, which will include survey of existing conditions to include signs, ramps, striping, etc. The assessments also include evaluation of existing pedestrian and traffic movements in and around the school to include both pedestrian and traffic volume counts during peak school hours. Based on these assessments, recommendations will be presented on the overall existing school zone safety and what changes could be implemented to improve overall pedestrian and traffic safety concerns both in the right of way and school site. Additional services may include construction observation/inspection and quality control.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Capital Projects Fund (General)	50,000	50,000	100,000	50,000	100,000	\$ 350,000
						-
						-
						-
						-
Total Revenue	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 100,000	\$ 350,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies	50,000	50,000		50,000		\$ 150,000
Design						-
Construction			100,000		100,000	200,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 100,000	\$ 350,000

*Locations of schools  
being assessed*



## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Huron Street Rehabilitation

**Project Dates:** **Begin:** Jan-2021 **Finish:** Dec-2022

**Comprehensive Project Cost:** \$1,800,000 (5 year total)

**Project Rationale:** Roadway Rehabilitation

**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

Rehabilitation of Huron Street South of 104th.

Design and construction of the Huron Street Rehabilitation south of 104th may include drainage and cross slope improvements. The total cost shown is for pavement rehabilitation only. Additional services may include construction observation/inspection and quality control.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
4.000 Mill Levy		600,000	1,200,000			\$ 1,800,000
						-
						-
						-
						-
Total Revenue	\$ -	\$ 600,000	\$ 1,200,000	\$ -	\$ -	\$ 1,800,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design		600,000				600,000
Construction			1,200,000			1,200,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ 600,000	\$ 1,200,000	\$ -	\$ -	\$ 1,800,000

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Community Center Drive Bridge

**Project Dates:**                      **Begin:** Jan-2020                      **Finish:** Dec-2021

**Comprehensive Project Cost:** \$640,000

**Project Rationale:** Safety

**Future Operational Impact:**    ☐ Yes                      **Operational Impact Category:** N/A  
    ☒ No

**Description/Justification:**

Every two years the Colorado Department of Transportation provides inspections and assessments of the city's bridges. In 2018 it was determined that there is an issue with the Community Center Drive Bridge that needs to be addressed. At the abutment where the superstructure ends there should be a minimum 1.75 inch gap to allow the superstructure to move, expand and contract. Design will be completed in 2020 and construction will take place in 2021.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Capital Projects Fund (General)	40,000	600,000				\$ 640,000
						-
						-
						-
						-
Total Revenue	\$ 40,000	\$ 600,000	\$ -	\$ -	\$ -	\$ 640,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design	40,000					40,000
Construction		600,000				600,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 40,000	\$ 600,000	\$ -	\$ -	\$ -	\$ 640,000





# CAPITAL IMPROVEMENT PROGRAM SUMMARY

## Water Fund

	2019 Adopted Budget	2019 Year-End Forecast	2019 Estimated Carry Over	2020 Adopted Budget	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	5-Year Total	Funding Source
<b>Beginning Fund Balance</b>	<b>\$ 14,072,999</b>	<b>\$ 14,072,999</b>		<b>\$ 15,425,731</b>	<b>\$ 17,187,121</b>	<b>\$ 18,263,132</b>	<b>\$ 22,280,721</b>	<b>\$ 27,455,601</b>		
<b>Revenue Projections:</b>										
Sales Tax	\$ 3,376,566	\$ 3,542,125		\$ 3,626,000	\$ 3,680,390	\$ 3,735,596	\$ 3,791,630	\$ 3,848,504	\$ 18,682,120	
Use Tax	446,450	489,700		492,000	499,380	506,871	514,474	522,191	2,534,916	
Berthoud Pass IGA	3,500	-		-	-	-	-	-	-	
Administrative Fees	16,000	16,000		16,000	16,000	16,000	16,000	16,000	80,000	
FRICO Agreement	2,600	2,000		2,600	2,600	2,600	2,600	2,600	13,000	
Past Due Penalties/Interest	88,000	88,000		88,000	88,000	88,000	88,000	88,000	440,000	
Contracted Lab Services	6,000	6,000		6,000	6,000	6,000	6,000	6,000	30,000	
Water Use Charges	7,585,550	7,262,125		7,589,000	7,930,505	8,287,378	8,535,999	8,792,079	41,134,961	
Construction Water Sales	11,000	11,000		11,000	11,000	11,000	11,000	11,000	55,000	
Water Lease Revenue	76,000	68,000		68,000	68,000	68,000	68,000	68,000	340,000	
Tap Connection Fees	-	152,000		152,000	152,000	152,000	152,000	152,000	760,000	
Investment Earnings	71,000	208,000		208,000	343,742	365,263	445,614	549,112	1,911,731	
Miscellaneous Revenue	-	23,000		-	-	-	-	-	-	
<b>Total</b>	<b>11,682,666</b>	<b>11,867,950</b>		<b>12,258,600</b>	<b>12,797,617</b>	<b>13,238,708</b>	<b>13,631,317</b>	<b>14,055,486</b>	<b>65,981,728</b>	
<b>Operating Expenditures</b>	<b>\$ 6,578,369</b>	<b>\$ 6,403,441</b>		<b>\$ 6,594,911</b>	<b>\$ 6,792,758</b>	<b>\$ 6,996,541</b>	<b>\$ 7,206,437</b>	<b>\$ 7,422,630</b>	<b>\$ 35,013,277</b>	
<b>Water Right Purchases</b>	<b>1,000,000</b>	<b>600,000</b>		<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>5,000,000</b>	
<b>Debt Expenditures</b>	<b>976,158</b>	<b>976,158</b>		<b>977,707</b>	<b>978,848</b>	<b>974,578</b>	<b>-</b>	<b>-</b>	<b>2,931,133</b>	
<b>Total Capital Expenditures*</b>	<b>2,917,711</b>	<b>2,535,619</b>	<b>269,592</b>	<b>1,655,000</b>	<b>2,950,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>5,624,592</b>	
<b>Total Expenditures</b>	<b>11,472,238</b>	<b>10,515,218</b>	<b>269,592</b>	<b>10,227,618</b>	<b>11,721,606</b>	<b>9,221,119</b>	<b>8,456,437</b>	<b>8,672,630</b>	<b>48,569,002</b>	
<b>Ending Fund Balance</b>	<b>\$ 14,283,427</b>	<b>\$ 15,425,731</b>		<b>\$ 17,187,121</b>	<b>\$ 18,263,132</b>	<b>\$ 22,280,721</b>	<b>\$ 27,455,601</b>	<b>\$ 32,838,457</b>		
<b>Restrictions, Commitments, &amp; Assignments:</b>										
3% TABOR Reserve Restriction	\$ 221,152	\$ 315,127		\$ 314,916	\$ 258,535	\$ 269,887	\$ 279,756	\$ 290,544		
Debt Service Reserve Restriction	120,856	177,982		323,275	344,427	369,849	1,369,849	2,369,849		
Water Right Purchase Restriction	9,001,183	10,388,888		12,383,888	14,083,888	15,783,888	17,483,888	19,183,888		
Capital/Infrastructure Commitment	1,000,000	1,000,000		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
Operating Reserve Commitment	1,509,592	1,423,198		1,558,228	1,698,190	1,749,135	1,801,609	1,855,658		
<b>Unassigned Fund Balance</b>	<b>\$ 2,430,644</b>	<b>\$ 2,120,536</b>		<b>\$ 1,606,814</b>	<b>\$ 878,092</b>	<b>\$ 3,107,962</b>	<b>\$ 5,520,499</b>	<b>\$ 8,138,518</b>		

\*See following page for project listing

## CAPITAL IMPROVEMENT PROGRAM SUMMARY

### Water Fund (Project Listing)

	2019 Adopted Budget	2019 Year-End Forecast	2019 Estimated Carry Over	2020 Adopted Budget	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	5-Year Total	Funding Source
<b>Capital Expenditures:</b>										
Water Line Replacement	\$ 369,592	\$ 150,000	\$ 169,592	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 719,592	WF
Standley Lake Pipeline	150,000	137,500	-	150,000	150,000	150,000	150,000	150,000	750,000	WF
Berthoud Pass Ditch Maintenance	50,000	-	-	-	-	-	-	-	-	WF
Water Plant Filter Media Replacement	185,000	185,000	-	-	-	-	-	-	-	WF
North Low Zone Tank Painting	-	-	-	275,000	-	-	-	-	275,000	WF
Plant Clarifier Rehabilitation	722,456	722,456	-	-	-	-	-	-	-	WF
Waste Handling Improvements	-	-	-	300,000	2,700,000	-	-	-	3,000,000	WF
Laboratory Information Management System	173,926	73,926	100,000	-	-	-	-	-	100,000	WF
Filter to Waste Automation	-	-	-	180,000	-	-	-	-	180,000	WF
Terminal Reservoir Phase II	1,266,737	1,266,737	-	-	-	-	-	-	-	WF
Bull Reservoir Pump Replacement	-	-	-	600,000	-	-	-	-	600,000	WF
<b>Total</b>	<b>\$ 2,917,711</b>	<b>\$ 2,535,619</b>	<b>\$ 269,592</b>	<b>\$ 1,655,000</b>	<b>\$ 2,950,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 5,624,592</b>	

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Water Line Replacement

**Project Dates:** **Begin:** Ongoing **Finish:** Ongoing

**Comprehensive Project Cost:** \$550,000 (5 year total)

**Project Rationale:** Maintenance Program

**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

Rehabilitation of water lines and other system components throughout the City.

The Water Line Replacement program includes the repair and replacement of the aging water lines and appurtenances throughout the City. The City's water mains are predominately Asbestos Concrete (AC) pipe and because of the corrosive nature of the soil have a shortened life span. In order to ensure continuous water service to the community, the failing water lines must be replaced. In addition to water mains, the City must maintain structures and valves that are critical to the system. Additional services may include construction observation/inspection and quality control.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Water Fund	150,000	100,000	100,000	100,000	100,000	\$ 550,000
						-
						-
						-
						-
Total Revenue	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 550,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	150,000	100,000	100,000	100,000	100,000	550,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 550,000



*New pipe installation*

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Standley Lake Pipeline

**Project Dates:** **Begin:** Ongoing **Finish:** Ongoing

**Comprehensive Project Cost:** \$750,000 (5 year total)

**Project Rationale:** Facility Maintenance

**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

Repair and/or replacement of sections of the Standley Lake Pipeline.

The Standley Lake Pipeline is a 48" pipeline that conveys the City's raw water from Standley Lake to the City of Northglenn Water Treatment Plant. This is an escrow deposit into a joint account that is controlled by the City of Northglenn and City of Thornton for repairs critical to the water supply line that services both communities.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Water Fund	150,000	150,000	150,000	150,000	150,000	\$ 750,000
						-
						-
						-
						-
Total Revenue	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design	50,000	50,000	50,000	50,000	50,000	250,000
Construction	100,000	100,000	100,000	100,000	100,000	500,000
Materials						-
Equipment						-
Other						-
Other						-
Total Expenditures	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** North Low Zone Tank Painting

**Project Dates:** **Begin:** Jan-2020 **Finish:** Dec-2020

**Comprehensive Project Cost:** \$275,000

**Project Rationale:** Facility Maintenance

**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

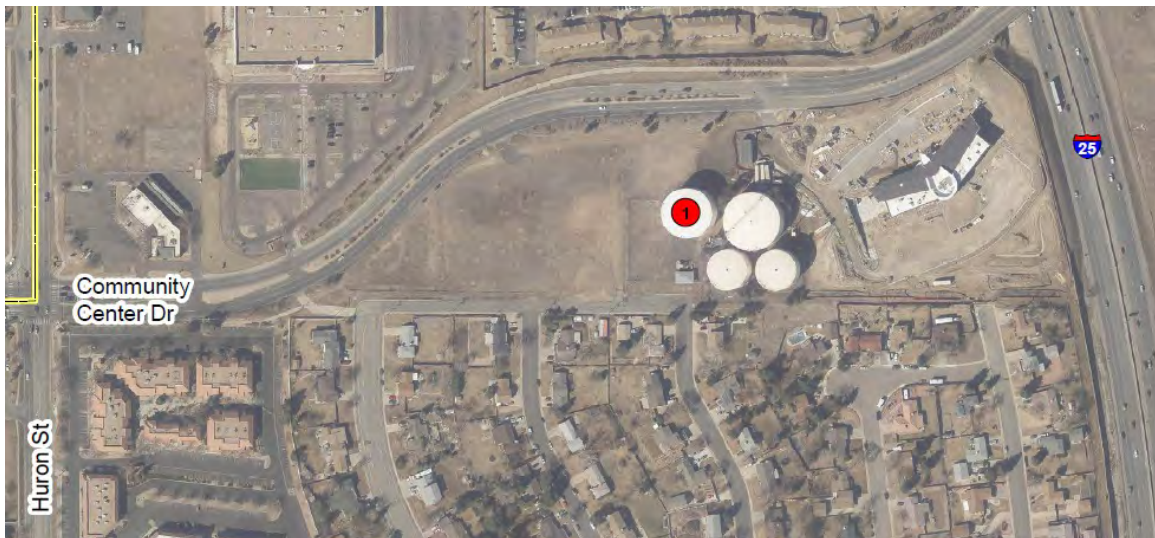
The Colorado Department of Public Health & Education, Water Quality Control Commission's Regulation No. 11 - Colorado Primary Drinking Water Regulations, Section 11.28 (Storage Tank Rule) requires the City to complete a periodic (quarterly) inspection on each of the City's four water storage tanks for sanitary defects. The rule also requires a comprehensive inspection on each tank to be performed at least once every five years. To perform the comprehensive inspection, the City must either drain the tank or contract divers. To meet the comprehensive inspection requirements, the City will perform one tank inspection per year.

During the first periodic inspection staff found the tank coating peeling and bare steel on the North Low Zone tank, triggering the need for a comprehensive inspection in 2020, and to complete the repairs while the tank is off-line.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Water Fund	275,000					\$ 275,000
						-
						-
						-
						-
Total Revenue	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	275,000					275,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000

*Water tanks located south west of I-25 and Community Center Drive, next to the Justice Center*



## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Waste Handling Improvements

**Project Dates:** **Begin:** Jan-2020 **Finish:** Dec-2021

**Comprehensive Project Cost:** \$3,000,000 (5 year total)

**Project Rationale:** Facility Improvement

**Future Operational Impact:** ☒ Yes ☐ No **Operational Impact Category:** Positive

**Description/Justification:**

With the improvements in rapid mixing and flocculation completed at the Water Treatment Plant the City can now evaluate the remaining improvement recommendations found in the 2009 HDR Water Treatment Plant Master Plan. The next recommendation is modifications to the waste handling systems from the filter backwash and clarifier.

HDR recommends keeping clarifier sludge separate from backwash water by installation of a new sludge vault that only accepts clarifier sludge. Backwash water would continue to be discharged into both the north and south recycle ponds. Sludge waste from the bottom of the recycle ponds would be wasted to the wastewater system and recycle decant would be recycled to Terminal Reservoir. In addition to the operational modifications, structural restoration and liner repairs are required to the existing north and south ponds prior to implementation of the operational changes.

With the implementation of these modifications the City will have the opportunity to reuse backwash water back into the treatment process and not completely waste the water into the wastewater system. Additional services may include construction observation/inspection and quality control.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Water Fund	300,000	2,700,000				\$ 3,000,000
						-
						-
						-
Total Revenue	\$ 300,000	\$ 2,700,000	\$ -	\$ -	\$ -	\$ 3,000,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design	300,000					300,000
Construction		2,700,000				2,700,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 300,000	\$ 2,700,000	\$ -	\$ -	\$ -	\$ 3,000,000



## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Filter to Waste Automation

**Project Dates:** **Begin:** Jan-2020 **Finish:** Dec-2020

**Comprehensive Project Cost:** \$180,000

**Project Rationale:** Facility Improvement

**Future Operational Impact:** ☒ **Yes** **Operational Impact Category:** Positive  
☐ **No**

**Description/Justification:**

Filter to waste is needed to allow operators the ability to recycle the filter effluent until water quality leaving the filter matches the turbidity goal before the filter is placed into service. 90% of all particles in the filter run are typically passed through during the first 10-15 minutes of the filter run, allowing this initial slug of water to be recycled which will improve the finished product. Additional services may include construction observation/inspection and quality control.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Water Fund	180,000					\$ 180,000
						-
						-
						-
						-
Total Revenue	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	180,000					180,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000



## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Bull Reservoir Pump Replacement

**Project Dates:** **Begin:** Jan-2020 **Finish:** Dec-2020

**Comprehensive Project Cost:** \$600,000

**Project Rationale:** Facility Improvement

**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

In 2018, two of the large, 10,000 gpm pumps located at the discharge pump station for Bull Reservoir failed. Since that time, Water Resources personnel have used a variety of other means to attempt to meet augmentation flow requirements. This project will replace the two failed pumps with two smaller pumps, with variable frequency drives, allowing for more efficient means of delivering the augmentation flows necessary under the city's water rights decrees. Additionally, the replacement of the two 10,000 gpm pumps will also allow the city to reduce electricity demands that are seen when using the larger pumps. The two smaller pump configuration will also provide redundancy for operations at the pump station, allowing for one or both pumps to be used at one time to meet return flow demands.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Water Fund	600,000					\$ 600,000
						-
						-
						-
						-
Total Revenue	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design	50,000					50,000
Construction	550,000					550,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

## CAPITAL IMPROVEMENT PROGRAM SUMMARY

### Wastewater Fund

	2019 Adopted Budget	2019 Year-End Forecast	2019 Estimated Carry Over	2020 Adopted Budget	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	5-Year Total	Funding Source
<b>Beginning Fund Balance</b>	<b>\$ 3,661,711</b>	<b>\$ 3,661,711</b>		<b>\$ 4,302,243</b>	<b>\$ 26,499,742</b>	<b>\$ 953,110</b>	<b>\$ 615,241</b>	<b>\$ 495,046</b>		
<b>Revenue Projections:</b>										
Wastewater Use Charges	4,326,586	4,290,000		4,708,000	5,084,640	5,491,411	5,782,456	6,088,926	27,155,433	
Investment Earnings	22,000	70,000		70,000	132,499	4,766	3,076	2,475	212,816	
Miscellaneous Revenue	1,600,000	1,643,000		-	-	-	-	-	-	
Proceeds from Debt Issuance	-	-		28,000,000	-	-	-	-	28,000,000	
<b>Total</b>	<b>5,948,586</b>	<b>6,003,000</b>		<b>32,778,000</b>	<b>5,217,139</b>	<b>5,496,177</b>	<b>5,785,532</b>	<b>6,091,401</b>	<b>55,368,249</b>	
<b>Operating Expenditures</b>	<b>\$ 3,513,448</b>	<b>\$ 3,276,959</b>		<b>\$ 3,444,874</b>	<b>\$ 3,513,771</b>	<b>\$ 3,584,046</b>	<b>\$ 3,655,727</b>	<b>\$ 3,728,842</b>	<b>\$ 17,927,260</b>	
<b>Debt Expenditures</b>				<b>1,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>9,000,000</b>	
<b>Total Capital Expenditures*</b>	<b>3,805,572</b>	<b>2,085,509</b>	<b>1,985,627</b>	<b>4,150,000</b>	<b>25,250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>32,135,627</b>	
<b>Total Expenditures</b>	<b>7,319,020</b>	<b>5,362,468</b>	<b>1,985,627</b>	<b>8,594,874</b>	<b>30,763,771</b>	<b>5,834,046</b>	<b>5,905,727</b>	<b>5,978,842</b>	<b>59,062,887</b>	
<b>Ending Fund Balance</b>	<b>\$ 2,291,277</b>	<b>\$ 4,302,243</b>		<b>\$ 26,499,742</b>	<b>\$ 953,110</b>	<b>\$ 615,241</b>	<b>\$ 495,046</b>	<b>\$ 607,605</b>		
<b>Restrictions, Commitments, &amp; Assignments:</b>										
Capital/Infrastructure Commitment	\$ 1,000,000	\$ 1,000,000		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000		
Operating Reserve Commitment	817,612	774,740		814,969	878,443	896,012	913,932	932,211		
<b>Unassigned Fund Balance</b>	<b>\$ 473,665</b>	<b>\$ 2,527,503</b>		<b>\$ 24,684,773</b>	<b>\$ (925,333)</b>	<b>\$ (1,280,771)</b>	<b>\$ (1,418,886)</b>	<b>\$ (1,324,606)</b>		

\*See following page for project listing

## CAPITAL IMPROVEMENT PROGRAM SUMMARY

### Wastewater Fund (Project Listing)

	2019 Adopted Budget	2019 Year-End Forecast	2019 Estimated Carry Over	2020 Adopted Budget	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	5-Year Total	Funding Source
<b>Capital Expenditures:</b>										
Collection System Rehab	\$ 313,503	\$ 313,503	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	WWF
Bunker Hill Lift Station	2,090,528	240,528	1,850,000	-	-	-	-	-	1,850,000	WWF
Lift Station B Assessment	-	-	-	250,000	-	-	-	-	250,000	WWF
WWTP Headworks & Clarifier	83,333	348,897	-	-	-	-	-	-	-	WWF
Lift Station A & Forcemain Replacement	500,000	364,373	135,627	3,000,000	25,000,000	-	-	-	28,135,627	WWF
Lift Station Flow Meters	-	-	-	500,000	-	-	-	-	500,000	WWF
Lift Station SCADA	-	-	-	150,000	-	-	-	-	150,000	WWF
UV Upgrades	818,208	818,208	-	-	-	-	-	-	-	WWF
<b>Total</b>	<b>\$ 3,805,572</b>	<b>\$ 2,085,509</b>	<b>\$ 1,985,627</b>	<b>\$ 4,150,000</b>	<b>\$ 25,250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 32,135,627</b>	

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Collection System Rehab

**Project Dates:** **Begin:** Ongoing **Finish:** Ongoing

**Comprehensive Project Cost:** \$1,250,000 (5 year total)

**Project Rationale:** Maintenance Program

**Future Operational Impact:** ☐ Yes  
☒ No

**Operational Impact Category:** N/A

**Description/Justification:**

Rehabilitation of wastewater lines throughout the City.

The Wastewater Line Rehabilitation program includes the repair and/or replacement of the aging wastewater pipelines throughout the City. The existing wastewater lines in the collection system are predominantly concrete pipe. Wastewater contains high levels of hydrogen sulfide and when exposed to the atmosphere the hydrogen sulfide converts to sulfuric acid. The typical life expectancy of concrete pipe is approximately 100 years, however due to the highly corrosive nature of wastewater, the life expectancy of concrete pipe in a collection system is reduced to 20 to 50 years. Initially sulfuric acid will remove the outer layer of concrete, exposing the aggregate. If the corrosion is allowed to continue the sulfuric acid will continue to remove concrete until it reaches the steel. Once the reinforcement or steel in the pipe is exposed, structural failure is eminent. In order to preserve the existing wastewater pipelines and ensure continuous wastewater collection, pipes must be repaired or replaced that are beginning to show signs of corrosion. Additional services may include construction observation/inspection and quality control.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Wastewater Fund	250,000	250,000	250,000	250,000	250,000	\$ 1,250,000
						-
						-
						-
						-
Total Revenue	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	250,000	250,000	250,000	250,000	250,000	1,250,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Lift Station B Assessment

**Project Dates:** **Begin:** Jan-2020 **Finish:** Dec-2020

**Comprehensive Project Cost:** \$250,000

**Project Rationale:** Maintenance Program

**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

Completing facility assessment and rehabilitation of Lift Station B.

Lift Station B is a major component in the wastewater system since it is the second largest lift station in the City's collection system. Completing a facility assessment would provide recommendation and prioritize necessary improvements to extend the life of the facility. Repairs will be made based on the recommendations of the assessment.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Wastewater Fund	250,000					\$ 250,000
						-
						-
						-
						-
Total Revenue	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	250,000					250,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000



*Lift Station*

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Lift Station A and Forcemain Replacement

**Project Dates:** **Begin:** Jan-2019 **Finish:** Dec-2021

**Comprehensive Project Cost:** \$28,000,000 (5 year total)

**Project Rationale:** Facility Replacement

**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

This is the main lift station within the City that pumps 99% of all wastewater flow north approximately 9 miles, and needs to be replaced. In addition to the replacement of the lift station the main forcemain is pre-stressed concrete cylindar pipe (PCCP) that is no longer suitable for repair and requires full replacement. A study has been conducted to determine best locations for both the the lift station and forcemain. Additional services may include construction observation/inspection and quality control.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Wastewater Fund	3,000,000	25,000,000				\$ 28,000,000
						-
						-
						-
						-
Total Revenue	\$ 3,000,000	\$ 25,000,000	\$ -	\$ -	\$ -	\$ 28,000,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design	3,000,000					3,000,000
Construction		25,000,000				25,000,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 3,000,000	\$ 25,000,000	\$ -	\$ -	\$ -	\$ 28,000,000



*Aerial view of the pipeline (blue)  
and location of Lift Station A*

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Lift Station Flow Meters

**Project Dates:** **Begin:** Jan-2020 **Finish:** Dec-2020

**Comprehensive Project Cost:** \$500,000

**Project Rationale:** Facility Improvements

**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

The City operates ten lift station throughout the City. Eight of the ten lift stations should have an individual flow meter installed; currently five of these do not have flow meters. The work will include a new vault and meter installed on the downstream side of each lift station to accurately measure the flows. Additional services may include construction observation/inspection and quality control.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Wastewater Fund	500,000					\$ 500,000
						-
						-
						-
						-
Total Revenue	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design	50,000					50,000
Construction	450,000					450,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Lift Station SCADA  
**Project Dates:** **Begin:** Jan-2020 **Finish:** Dec-2020  
**Comprehensive Project Cost:** \$150,000  
**Project Rationale:** Facility Improvements  
**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

The City operates ten lift stations throughout the City. The SCADA system for these lift stations is over 20 years old and obsolete. The system is currently failing and presents serious operational challenges for staff. The work will include replacing the entire system and installing new radios and PLCs.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Wastewater Fund	150,000					\$ 150,000
						-
						-
						-
						-
Total Revenue	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	150,000					150,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000





## CAPITAL IMPROVEMENT PROGRAM SUMMARY

### Stormwater Fund

	2019 Adopted Budget	2019 Year-End Forecast	2019 Estimated Carry Over	2020 Adopted Budget	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	5-Year Total	Funding Source
<b>Beginning Fund Balance</b>	<b>\$ 429,810</b>	<b>\$ 429,810</b>		<b>\$ 675,032</b>	<b>\$ 678,912</b>	<b>\$ 869,269</b>	<b>\$ 1,059,623</b>	<b>\$ 1,249,922</b>		
<b>Revenue Projections:</b>										
Stormwater Charges	\$ 432,567	\$ 453,600		\$ 444,000	\$ 446,220	\$ 448,451	\$ 450,693	\$ 452,946	\$ 2,242,310	
Investment Earnings	2,000	6,315		5,000	3,395	4,346	5,298	6,250	24,289	
<b>Total</b>	<b>434,567</b>	<b>459,915</b>		<b>449,000</b>	<b>449,615</b>	<b>452,797</b>	<b>455,991</b>	<b>459,196</b>	<b>2,266,599</b>	
<b>Operating Expenditures</b>	<b>\$ 138,259</b>	<b>\$ 138,678</b>		<b>\$ 156,135</b>	<b>\$ 159,258</b>	<b>\$ 162,443</b>	<b>\$ 165,692</b>	<b>\$ 169,006</b>	<b>\$ 812,534</b>	
<b>Capital Expenditures:</b>										
Grange Hall Creek MDP & FHAD	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	SWF
Storm Drainage Improvements	195,000	76,015	118,985	100,000	100,000	100,000	100,000	100,000	618,985	SWF
<b>Total Capital Expenditures</b>	<b>265,000</b>	<b>76,015</b>	<b>188,985</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>688,985</b>	
<b>Ending Fund Balance</b>	<b>\$ 461,118</b>	<b>\$ 675,032</b>		<b>\$ 678,912</b>	<b>\$ 869,269</b>	<b>\$ 1,059,623</b>	<b>\$ 1,249,922</b>	<b>\$ 1,440,112</b>		
<b>Unassigned Fund Balance</b>	<b>\$ 461,118</b>	<b>\$ 675,032</b>		<b>\$ 678,912</b>	<b>\$ 869,269</b>	<b>\$ 1,059,623</b>	<b>\$ 1,249,922</b>	<b>\$ 1,440,112</b>		

## 5-YEAR CAPITAL IMPROVEMENT PROGRAM

**Project Name:** Storm Drainage Improvements

**Project Dates:** **Begin:** Ongoing **Finish:** Ongoing

**Comprehensive Project Cost:** \$500,000 (5 year total)

**Project Rationale:** Necessary Improvements & Preventative Maintenance

**Future Operational Impact:** ☐ Yes ☒ No **Operational Impact Category:** N/A

**Description/Justification:**

Construct or repair manhole, inlet, repair piping or concrete channel locations throughout the city. Usually done in conjunction with street repair projects. Routine maintenance and upgrades must occur to maintain the expected level of service from the storm water infrastructure. Additional services may include construction observation/inspection and quality control.

Source of Funding:	2020	2021	2022	2023	2024	5 - Year Total
Stormwater Fund	100,000	100,000	100,000	100,000	100,000	\$ 500,000
						-
						-
						-
						-
Total Revenue	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000

Expenditures:	2020	2021	2022	2023	2024	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	100,000	100,000	100,000	100,000	100,000	500,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000







## **Financial Policies**

The following policies were developed to provide guidance to the City of Northglenn regarding financial matters. The City's intent is to support a sound and efficient financial management system which best utilizes available resources and provides an acceptable level of service to the citizens of Northglenn. The following statements are not intended to restrict the City Council's authority when determining service requirements or the activities of the City. The 2020 budget for the City of Northglenn was prepared based on these policies where applicable.

### **Financial Goals**

Financial goals are broad, fairly timeless statements of the financial position the City seeks to attain. The financial goals for the City of Northglenn are:

- To be a fiscally responsible City Government.
- To have adequate financial reserves for uncertain economic times.
- To invest to preserve or enhance our City facilities, buildings and infrastructure.
- To provide services in the most cost-effective manner.

### **Financial Policies**

Financial policies support the financial goals. They allow the City Council to view their present approach to financial management from an overall, long-range vantage point. They are general statements that guide decision-making in specific situations to ensure that a decision will contribute to the attainment of the financial goals. Federal and state laws, rules and regulations, the City Charter, and generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association of the United States and Canada (GFOA) govern and guide the City of Northglenn's financial policies and processes.

### **Budget Policies**

Sound financial practices and the desire to continue to be a fiscally responsible city government dictates that budgets be balanced, constantly monitored, and responsive to changes in service demands. With these concepts in mind, the City of Northglenn has adopted the following budget policy statements:

- The City will adopt an annual budget that contains operating budgets for all funds.
- Annual operating budgets will be adopted on a balanced basis, where current operating revenues (estimated revenues) are used to fund ongoing operating expenditures/expenses (appropriations). Nothing in this policy shall prohibit the use of operating revenues for capital expenditures/expenses.
- Unreserved and undesignated fund balance may be appropriated as part of the adopted budget to fund capital, one-time emergency expenditures/expenses, or one-time operating costs. Unreserved and undesignated fund balance should not be used to fund ongoing operating expenditures/expenses in the adopted budget.
- One-time revenues that are not required by law or agreement to be expended for a particular purpose will only be used to fund capital, emergency expenditures/expenses, or one-time operating costs in the adopted budget. Examples of one-time revenues include,

but are not limit to, proceeds from the sale of property or other major assets, governmental grants that are not regularly received and are unlikely to recur on a regular basis, major gifts or donations, and major insurance recoveries.

- Reservation and designation of fund balance will be estimated in the adopted budget for amounts of fund equity legally restricted or otherwise not available for appropriation, such as the 3% reserve requirement for TABOR.
- The City's fiscal year is the calendar year and its budget calendar shall be as provided for in Article VIII of the Charter of the City of Northglenn, Section 8.1 through 8.13.

### Operating Position Policies

Operating position refers to the City's ability to balance its budget on a current basis, maintain reserves for emergencies, and maintain sufficient cash to pay its bills on a timely basis. The City of Northglenn operating position policy requires that:

- The City will pay all current operating expenditures with current operating revenues. Ongoing operating costs will not be financed from fund balance.
- City staff shall prepare financial reports of the financial position and results of operating for the major funds of the City or any other fund requested by the City Council. The reports will contain the revenue and expenditures of the funds with an analysis of the results for the end of each month except for the month of January.

### Revenue Policies

Revenues determine the capacity of a local government to provide services. Under ideal conditions, revenues would grow at a rate equal to or greater than expenditures. To ensure that our revenues are balanced and capable of supporting our desired levels of services, the City of Northglenn has adopted the following revenue policy statements:

- A process to review diversified and stable revenues will be maintained to shelter the City from short-run fluctuations in any one revenue source.
- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that the City is maximizing its revenue potential.
- The City will strive to be informed and aware of all grants and other aid shall be carefully examined for matching requirements (dollar and level-of-effort) and restrictive covenants, to ensure that participation in such grants will be beneficial and cost-effective.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
- One-time revenues will be used for capital improvements, one-time expenditures or as legally restricted to a specific purpose.
- The City will carefully and routinely monitor any amounts due. An assertive collection of all receivables will be followed.

- Proprietary funds will generate revenue sufficient to support the costs of their services and to remain in compliance with debt covenants or lease agreements.
- Revenue forecasts shall be conservative, using generally accepted forecasting techniques and appropriate data.
- Each year and whenever appropriate, the City will review its schedule of fees.

#### Expenditure/Expense Policies

Expenditure/expenses are a rough measure of a local government's service output. While many expenditures/expenses can be easily controlled, emergencies, unfounded mandates, and unanticipated service demands may strain the City's ability to maintain a balanced budget. To ensure the proper control of expenditures/expenses and provide for a quick and effective response to adverse financial situations, the City of Northglenn has adopted the following expenditure/expense policy statements:

- Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized, and sufficiently documented.
- Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
- Encumbrances will be used in the City to properly show the commitment of funds against appropriations.
- The balances in appropriation accounts and programs will be monitored regularly to ensure that the total of expenditures/expenses and purchase commitments in any account do not exceed the authorized budget for that program.
- Requests for competitive bids, proposals, formal, and informal quotes, and other methods of seeking and encouraging vendor competition will be obtained as required by law or otherwise established by the City Council or City Manager.
- The City of Northglenn will maintain an effective risk management program that provides adequate coverage, minimizes losses and reduces costs.
- Appropriations for all operating funds shall lapse at the close of the fiscal year to the extent that they shall not have been expended or encumbered.
- Due to the multi-year nature of many capital improvement projects budget appropriations for the Capital Improvement Funds will continue through project completion and shall not lapse at year end. City of Northglenn Municipal Code Section 5-8-11(a).
- A contingency amount proposed by the City Manager and approved by the City Council may be proposed when the budget is adopted. This contingency will be used to provide for expenditures that were unknown or could not have been reasonably estimated at the time of preparation of the budget.

#### Capital Expenditure/Expense Policy

Capital outlay is defined as the purchase of any tangible product which has a cost equal to, or greater than \$5,000 and having a useful life in excess of one year.

- The cost of commissions, deliver, setup, and or accessories should be included in the final cost of the capital asset.
- All capital assets shall be recorded and tracked via a perpetual inventory system. The City will perform a physical inventory of its tangible capital assets, either simultaneously or on a rotating basis, so that all of the assets are physically accounted for at least once every three years.
- The City will develop capital asset replacement and maintenance schedules in accordance with accepted professional standards and best practices. The schedules will be utilized to commit adequate funding of re-investment in the City's machinery, facilities, and infrastructure so as to prevent the deferment of required ongoing maintenance and replacement.

#### Capital Improvement Projects (CIP) Policies

A capital improvement is defined as a non-recurring expenditure in association with the acquisition, construction, or physical improvement of land, buildings, facilities, or infrastructure, whereby such expenditure results in the creation of a new asset or the extension of an existing asset's useful life, value, and/or operational capacity. The cost of the capital improvement is added to the basis of the asset and depreciated over time, in contrast to repairs and maintenance expenditures which are recorded as operating costs in the period in which they occur. The City of Northglenn will prepare a five-year CIP for all funds starting with the current year.

- The program shall include all projects that meet the definition of a CIP project.
- The program shall include the total estimated cost of the project and the potential impacts to ongoing operating costs.
- The program will be compiled during annual budget preparation.
- A prioritization matrix shall be used to rank CIP projects.

#### Reserve Policies

- Reserves are used to buffer the City from downturns in the economy and to provide an additional source of accumulated funding for major capital improvement projects or redevelopment.
- The unappropriated fund balance in the General Fund will not be allowed to fall below 25% of the current year General Fund operating budget.
- The difference between the 100% ceiling and the 25% floor may be used to:
  - Provide reserves for economic uncertainty
  - Provide a source of funds for major capital improvement undertakings and/or redevelopment programs.
- Assignments, commitments, or restrictions will be established for anticipated future needs when appropriate to act as a savings account whereby specific future provisions have been identified and aid in the management of cash flows and financial planning.

#### Cash Management and Investment Policies

- The City of Northglenn shall use pooled city cash to invest in United States government, corporate, and money market instruments, assuming investments meet city standards for



investment quality. Criteria for selecting investments, using the prudent investor rule, are safety, liquidity, and yield, in that order of priority.

- Cash and investment proceeds will be structured to utilize all available funds for investment purposes.
- The City shall invest public funds in a manner that provides preservation of capital, meets daily liquidity needs, diversifies the City's investments, conforms to all local and state statutes governing the investment of public funds, and generates market rates of return.

### Debt Management Policies

The City shall maintain a debt policy, which establishes criteria that will protect the City's financial integrity while providing a funding mechanism to meet the City's capital needs. The underlying approach of the City is to borrow only for capital improvements that cannot be funded on a pay-as-you-go basis. In some cases, debt can be an effective way to finance major capital improvements. Properly managed debt preserves the City's credit rating, provides flexibility in current and future operating budgets, and provides long-term assets that maintain or improve our quality of life. To provide for the appropriate issuance and responsible use of debt, the City of Northglenn has adopted the following debt management policy statements:

- Long-term debt will not be issued to finance current operations.
- The maturity of the debt should not exceed 75% of the expected useful life of the resulting asset.
- Certificates of Participation (COPs) should not exceed 12% of the issuing funds total expenditures. Any COP project that generates revenue should have the revenues credited against the total lease payments before calculating the limit.
- General Obligation Bonds (GO) should be limited to projects with an asset life of greater than ten years. The total GO bonds issued should not exceed 5% of the actual taxable value of the property in the City. Limitations on debt shall meet all limits of Article X Section 20 of the Colorado Revised Statutes as interpreted by the City Attorney.
- Sales tax bonds or notes should be no greater than 15% of the revenues of the fund supporting the debt or lease unless it is a new tax that has been approved and dedicated by the voters.
- Enterprise revenue bonds, notes, or leases should be no greater than 15% of the revenues of the fund supporting the debt or lease unless it is an approved revenue source that is dedicated by the City Council or the voters to repayment of the debt.
- Each annual operating budget will include the full appropriation for repayment of the principal and interest due that year on each debt or lease issue.
- Debt limits established by law and policy will be calculated at least once each year, and whenever otherwise requested or appropriate.
- Good communications will be maintained with bond rating agencies, bond counsel, banks, financial advisors and other involved in debt issuance and management.
- The City's comprehensive annual financial reports and official statements will reflect our commitment to full and open disclosure concerning our debt.

### Periodic Review

The Comprehensive Financial Policy Document and each of the policies contained within shall be reviewed by the City Council during even numbered years. The policy has been written to be flexible and easily amended to deal with the style of the times.

## Personnel Summary

### Full Time Equivalency (FTE)

The following table provides a summarized history of FTE's for each department within the City. Elected officials and/or appointed commissions are not included

<b>Department/Position</b>	<b>2018 Audited Amount</b>	<b>2019 Adopted Budget</b>	<b>2019 Year End Estimate</b>	<b>2020 Adopted Budget</b>
<u><i>City Manager</i></u>				
Assistant to the City Manager	-	-	-	1.00
City Manager	1.00	1.00	1.00	1.00
Communications Director	-	-	1.00	1.00
Communications Manager	1.00	1.00	-	-
Economic Development Coordinator	1.00	1.00	1.00	1.00
Economic Development Manager	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00
Public Communications Specialist	2.00	2.00	2.00	2.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>
<u><i>City Clerk</i></u>				
Admin (I,II,III)	0.50	0.50	0.50	1.00
Central Records Coordinator	-	-	1.00	1.00
Central Records Specialist	1.00	1.00	-	-
City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk/Licensing Specialist	1.00	1.00	1.00	1.00
<b>Total</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>4.00</b>
<u><i>Management Services</i></u>				
Clerical Assistant	0.30	0.30	0.30	0.30
Community Outreach Coordinator	1.00	1.00	1.00	1.00
Community Services Coordinator	0.30	0.30	0.30	0.30
Court Clerk	4.00	4.00	4.00	4.00
Custodian	1.80	0.80	0.80	0.80
Director of Management Services	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00
Human Resources Technician	1.00	1.00	1.00	1.00
Municipal Court Supervisor	1.00	1.00	1.00	1.00
Probation Officer	0.40	0.40	0.40	0.40
Risk Analyst	1.00	1.00	1.00	1.00
Special Events Coordinator	1.00	1.00	1.00	1.00
Special Events Supervisor	1.00	1.00	1.00	1.00
Sr. Human Resources Analyst	1.00	1.00	1.00	1.00
<b>Total</b>	<b>15.80</b>	<b>14.80</b>	<b>14.80</b>	<b>14.80</b>
<u><i>Technology</i></u>				
Criminal Information Systems Coordinator	1.00	1.00	1.00	1.00
Director of Technology	1.00	1.00	1.00	1.00
IT Resource Coordinator	1.00	1.00	1.00	1.00
Software Engineer	1.00	1.00	1.00	1.00
Sr. Network Administrator	1.00	1.00	1.00	1.00
Technical Support Specialist II	1.00	1.00	1.00	1.00
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<u><i>Finance</i></u>				
Accountant II	1.00	1.00	1.00	1.00
Accounting Specialist	3.00	3.00	3.00	3.00
Controller/Accounting Manager	1.00	1.00	1.00	1.00
Customer Service Representative	1.60	1.60	1.60	1.60
Director of Finance	1.00	1.00	1.00	1.00
Revenue Supervisor	1.00	1.00	1.00	1.00
Sales Tax Auditor II	1.00	1.00	1.00	1.00
Sales Tax Manager	1.00	1.00	1.00	1.00
Sales Tax Specialist	1.00	1.00	1.00	1.00
<b>Total</b>	<b>11.60</b>	<b>11.60</b>	<b>11.60</b>	<b>11.60</b>

<b>Department/Position</b>	<b>2018 Audited Amount</b>	<b>2019 Adopted Budget</b>	<b>2019 Year End Estimate</b>	<b>2020 Adopted Budget</b>
<u><i>Planning &amp; Development</i></u>				
Admin (I,II,III)	1.00	1.00	1.00	1.00
Director of Planning & Development	1.00	1.00	1.00	1.00
Neighborhood Services Officer	5.00	5.00	5.00	5.00
Neighborhood Services Supervisor	1.00	1.00	1.00	1.00
Planner (Tech, I, II)	1.00	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00	2.00
<b>Total</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>
<u><i>Parks, Recreation, &amp; Culture</i></u>				
Admin (I,II,III)	1.00	1.00	1.00	1.00
Aquafit Instructor	-	0.51	0.51	0.51
Aquasize Instructor	0.51	-	-	-
Custodian	2.80	2.80	2.80	2.80
Customer Solutions Specialist	0.80	-	-	-
Day Camp Aide	0.10	0.10	0.10	0.10
Day Camp Assistant Director	0.20	0.20	0.20	0.20
Director of Parks, Recreation and Culture	1.00	1.00	1.00	1.00
Drop-In Sports Supervisor	1.60	1.60	1.60	1.60
Fitness (certified/special) Instructor	1.02	1.02	1.02	1.02
Foreman - Parks	1.00	1.00	1.00	1.00
Guest Relations Specialist	4.03	4.03	4.03	4.03
Lifeguard (LGI, WSI)	6.39	6.39	6.39	6.39
Parks Maintenance Coordinator	-	-	-	2.00
Parks Maintenance Worker (I,II,III)	15.00	15.00	15.00	14.00
Parks Project Coordinator	1.00	-	-	-
Preschool Aide	0.39	0.39	0.39	0.39
Preschool Instructor	1.50	1.50	1.50	1.50
Project Manager - Parks & Recreation	-	1.00	1.00	1.00
Recreation Assistant	1.00	1.00	1.00	0.50
Recreation Coordinator	6.05	7.25	7.25	8.05
Recreation Programs Supervisor	3.00	3.00	3.00	3.00
Theatre Technician	1.00	1.00	1.00	1.00
Weight Training Instructor	0.30	0.30	0.30	0.30
<b>Total</b>	<b>49.69</b>	<b>50.09</b>	<b>50.09</b>	<b>51.39</b>
<u><i>Police</i></u>				
Admin (I,II,III)	2.00	2.00	2.00	2.00
Administrative Clerk	1.00	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	2.00	2.00
Chief of Police	1.00	1.00	1.00	1.00
Crime Analyst/Public Information Officer	1.00	1.00	1.00	1.00
Criminalist	1.00	1.00	1.00	1.00
Custodian	1.00	2.00	1.00	1.00
Division Commander	4.00	4.00	4.00	4.00
Lead Police Records Specialist	1.00	1.00	1.00	1.00
Police Officer	54.00	56.00	56.00	59.00
Police Records Specialist	9.00	9.00	9.00	9.00
Property/Evidence Custodian	1.50	1.50	1.50	1.50
Records Unit Supervisor	1.00	1.00	1.00	1.00
Sergeant	9.00	9.00	9.00	9.00
<b>Total</b>	<b>88.50</b>	<b>91.50</b>	<b>90.50</b>	<b>93.50</b>
<u><i>Public Works</i></u>				
Admin (I,II,III)	4.00	4.00	4.00	4.00
Chief Plant Operator	2.00	2.00	2.00	2.00
Civil Engineer (EIT, PE, Senior)	5.00	5.00	5.00	6.00
Construction Inspector	1.00	1.00	1.00	1.00
Director of Public Works/Utilities	1.00	1.00	1.00	1.00
Electrical/Mechanical Tech I	2.00	2.00	2.00	2.00
Electrical/Mechanical Supervisor	1.00	1.00	1.00	1.00
Engineering Manager	1.00	1.00	1.00	-
Environmental Manager	-	-	-	1.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance Technician (I, Lead)	3.00	3.00	3.00	4.00
Fleet Services Supervisor	1.00	1.00	1.00	1.00
Fleet Services Technician	2.00	2.00	2.00	2.00

<b>Department/Position</b>	<b>2018 Audited Amount</b>	<b>2019 Adopted Budget</b>	<b>2019 Year End Estimate</b>	<b>2020 Adopted Budget</b>
GIS Specialist	1.00	1.00	1.00	1.00
Industrial Pretreat/Backflow Prevention Specialist	1.00	1.00	1.00	1.00
Lab Analyst	2.00	2.00	2.00	2.00
Lab Supervisor	1.00	1.00	1.00	1.00
Lab Technician	1.00	1.00	1.00	1.00
Master Electrician	1.00	1.00	1.00	1.00
Meter Technician	1.00	1.00	1.00	1.00
Municipal Services Worker/Collection & Distribution (I, II, III, Lead)	7.00	7.00	7.00	7.00
Municipal Services Worker/Sanitation (I, II, III, Lead)	7.00	7.00	7.00	7.00
Municipal Services Worker/Streets (I, II, III, Lead)	7.00	7.00	7.00	7.00
Municipal Services Supervisor/Streets	1.00	1.00	1.00	1.00
Municipal Services Supervisor/Sanitation	1.00	1.00	1.00	1.00
Municipal Services Supervisor/Utilities	1.00	1.00	1.00	1.00
Operations Manager	2.00	2.00	2.00	2.00
Stormwater Coordinator	1.00	1.00	1.00	1.00
Traffic Technician	-	-	-	1.00
Utility Plant Operator (A, B, C, D)	12.00	12.00	11.00	11.00
Utility Technician	-	-	1.00	1.00
Water Quality Coordinator	1.00	1.00	1.00	1.00
Water Resources Administrator	1.00	1.00	1.00	1.00
Water Resources Analyst	1.00	1.00	1.00	1.00
<b>Total</b>	<b>74.00</b>	<b>74.00</b>	<b>74.00</b>	<b>77.00</b>
<b>City-Wide Total</b>	<b>268.09</b>	<b>270.49</b>	<b>269.49</b>	<b>278.29</b>

**City of Northglenn  
2020 Pay Plan**

<b>Salary Grade</b>	<b>City of Northglenn Job Title</b>	<b>Range Minimum</b>	<b>Range Midpoint</b>	<b>Range Maximum</b>
<b>10</b>		<b>\$28,400</b>	<b>\$32,700</b>	<b>\$37,000</b>
		\$13.65	\$15.72	\$17.79
	Cashier			
	Day Camp Aide			
	Drop in Sports Supervisor			
	Lifeguard			
	Pedal Boat Attendant			
	Scorekeeper			
	Seasonal Trainee			
	Seasonal Youth Sports Instructor			
<b>20</b>		<b>\$29,800</b>	<b>\$34,233</b>	<b>\$38,666</b>
		\$14.33	\$16.46	\$18.59
	Clerical Assistant			
	Day Camp Leader			
	Head Lifeguard			
	Lifeguard/Swim Instructor			
	Preschool Aide			
	Seasonal Laborer			
	Seasonal Park Ranger			
<b>30</b>		<b>\$31,300</b>	<b>\$36,000</b>	<b>\$40,700</b>
		\$15.05	\$17.31	\$19.57
	Administrative Clerk			
	Aquatics Instructor - Non Certified			
	Custodian			
	Day Camp Director			
	Fitness Instructor - Non Certified			
	Guest Relations Specialist			
	Intern			
	Seasonal Specialist			
	Theatre Instructor			
<b>40</b>		<b>\$33,200</b>	<b>\$39,830</b>	<b>\$46,460</b>
		\$15.96	\$19.15	\$22.34
	Municipal Services Worker I - Sanitation			
	Municipal Services Worker I - Streets			
	Municipal Services Worker I - Utilities			
	Parks Maintenance Worker I			
	Recreation Assistant			

**City of Northglenn  
2020 Pay Plan**

<b>Salary Grade</b>	<b>City of Northglenn Job Title</b>	<b>Range Minimum</b>	<b>Range Midpoint</b>	<b>Range Maximum</b>
50		<b>\$38,100</b>	<b>\$45,700</b>	<b>\$53,300</b>
		\$18.32	\$21.97	\$25.63
	Administrative Specialist			
	Aquatics Instructor - Certified			
	Customer Service Representative			
	Fitness Instructor - Certified			
	Municipal Services Worker II - Sanitation			
	Municipal Services Worker II - Streets			
	Municipal Services Worker II - Utilities			
	Parks Maintenance Worker II			
	Police Records Specialist			
	Preschool Instructor			
	Utility Plant Operator D			
60		<b>\$43,300</b>	<b>\$53,000</b>	<b>\$62,700</b>
		\$20.82	\$25.48	\$30.14
	Accounting Specialist			
	Administrative Assistant			
	Community Services Coordinator			
	Court Clerk			
	Facilities Maintenance Technician			
	Fleet Services Technician			
	HR Technician			
	Lab Technician			
	Lead Police Records Specialist			
	Meter Technician			
	Municipal Services Worker III - Sanitation			
	Municipal Services Worker III - Streets			
	Municipal Services Worker III - Utilities			
	Parks Maintenance Worker III			
	Planning Technician			
	Probation Officer			
	Sales Tax Specialist			
	Traffic Technician (included in proposed 2020 budget)			
	Utility Locate Maintenance Worker			
	Utility Plant Operator C			
	Utility Technician			

**City of Northglenn  
2020 Pay Plan**

<b>Salary Grade</b>	<b>City of Northglenn Job Title</b>	<b>Range Minimum</b>	<b>Range Midpoint</b>	<b>Range Maximum</b>
<b>70</b>		<b>\$47,300</b>	<b>\$58,000</b>	<b>\$68,700</b>
		\$22.74	\$27.88	\$33.03
	Administrative Technician			
	Animal Control Officer			
	Central Records Coordinator			
	Construction Inspector			
	Lead Facilities Maintenance Technician			
	Lead Municipal Services Worker			
	Neighborhood Services Officer			
	Parks Coordinator			
	Planner I			
	Property Evidence Custodian			
	Recreation Coordinator			
	Tech Support Specialist II			
	Theatre Technician			
	Utility Plant Operator B			
<b>80</b>		<b>\$55,100</b>	<b>\$67,500</b>	<b>\$79,900</b>
		\$26.49	\$32.45	\$38.41
	Accountant II			
	Community Outreach Coordinator			
	Deputy City Clerk			
	Economic Development Specialist			
	Electrical Mechanical Technician I			
	GIS Specialist			
	HR Analyst			
	Industrial Pretreatment Specialist/BF			
	Planner II			
	Public Communications Specialist			
	Records Unit Supervisor			
	Risk Analyst			
	Sales Tax Auditor II			
	Special Events Coordinator			
	Specialized Fitness Instructor			
	Utility Plant Operator A			



**City of Northglenn  
2020 Pay Plan**

<b>Salary Grade</b>	<b>City of Northglenn Job Title</b>	<b>Range Minimum</b>	<b>Range Midpoint</b>	<b>Range Maximum</b>
<b>90</b>		<b>\$61,300</b>	<b>\$75,125</b>	<b>\$88,950</b>
		\$29.47	\$36.12	\$42.76
	Executive Assistant to the City Manager			
	Facility Maintenance Supervisor			
	Fleet Services Supervisor			
	Lab Analyst			
	Master Electrician			
	Municipal Services Supervisor - Sanitation			
	Municipal Services Supervisor - Streets			
	Municipal Services Supervisor - Utilities			
	Neighborhood Services Supervisor			
	Parks Supervisor			
	Project Manager, Parks & Recreation			
	Recreation Programs Supervisor			
	Revenue Supervisor			
	Special Events Supervisor			
	Stormwater Coordinator			
	Water Quality Coordinator			
	Water Resources Analyst			
<b>100</b>		<b>\$66,600</b>	<b>\$81,580</b>	<b>\$96,560</b>
		\$32.02	\$39.22	\$46.42
	Chief Plant Operator			
	CIS Coordinator			
	Civil Engineer I			
	Crime Analyst/PIO			
	Criminalist			
	Electrical/Mechanical Supervisor			
	IT Resource Coordinator			
	Senior HR Analyst			
<b>110</b>		<b>\$71,800</b>	<b>\$89,780</b>	<b>\$107,760</b>
		\$34.52	\$43.16	\$51.81
	Assistant to City Manager			
	Lab Supervisor			
	Senior Planner			
<b>120</b>		<b>\$80,000</b>	<b>\$100,000</b>	<b>\$120,000</b>
		\$38.46	\$48.08	\$57.69
	Civil Engineer II			
	Municipal Court Supervisor			
	Sales Tax Manager			
	Senior Network Administrator			
	Software Engineer			
	Water Resources Administrator			

**City of Northglenn  
2020 Pay Plan**

<b>Salary Grade</b>	<b>City of Northglenn Job Title</b>	<b>Range Minimum</b>	<b>Range Midpoint</b>	<b>Range Maximum</b>
130		<b>\$88,900</b>	<b>\$111,100</b>	<b>\$133,300</b>
		\$42.74	\$53.41	\$64.09
	Accounting Manager			
	Environmental Manager			
	Ops Manager - Maintenance & Operations			
	Ops Manager - Utilities			
	Planning Manager			
	Senior Engineer			
140		<b>\$103,800</b>	<b>\$129,750</b>	<b>\$155,700</b>
		\$49.90	\$62.38	\$74.86
	Commander			
	Engineering Manager			
150		<b>\$116,000</b>	<b>\$145,000</b>	<b>\$174,000</b>
		\$55.77	\$69.71	\$83.65
	Director of Communications			
	Director of Economic Development			
	Director of Finance			
	Director of Management Services			
	Director of Parks, Recreation, and Culture			
	Director of Planning and Development			
	Director of Technology			
160		<b>\$129,700</b>	<b>\$162,150</b>	<b>\$194,600</b>
		\$62.36	\$77.96	\$93.56
	Chief of Police			
	Director of Public Works			
Sergeant		<b>\$92,300</b>	<b>\$108,500</b>	<b>\$124,700</b>
		\$44.38	\$52.16	\$59.95
City Clerk		<b>\$90,100</b>	<b>\$112,575</b>	<b>\$135,050</b>
		\$43.32	\$54.12	\$64.93
City Manager		<b>\$167,800</b>	<b>\$209,700</b>	<b>\$251,600</b>
		\$80.67	\$100.82	\$120.96

Police Officer		2020 Step Plan						
		\$58,650	\$61,583	\$64,662	\$71,128	\$76,818	\$82,963	\$87,941
		\$28.20	\$29.61	\$31.09	\$34.20	\$36.93	\$39.89	\$42.28
Step		1	2	3	4	5	6	7
% spread between steps:			5.0%	5.0%	10.0%	8.0%	8.0%	6.0%

## **Glossary of Terms**

### Acronyms

<i>CAFR</i>	Comprehensive Annual Financial Report
<i>CIP</i>	Capital Improvement Program
<i>CDBG</i>	Community Development Block Grant
<i>FTE</i>	Full-Time Equivalent/Equivalency
<i>GAAP</i>	Generally Accepted Accounting Principles
<i>GFOA</i>	Government Finance Officers Association
<i>GASB</i>	Governmental Accounting Standards Board (GASB)
<i>TABOR</i>	Taxpayer's Bill of Rights

### Definitions

#### *Abatement and Refunds*

A complete or partial cancellation of a levy.

#### *Accommodation Tax*

The City levies a 5.0% tax on all lodging and accommodations provided for a period of less than 30 consecutive days.

#### *Accounting Period*

A period at the end of which and for which financial statements are prepared.

#### *Accounting System*

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, balanced account groups, or organizational components.

#### *Accounts Payable*

Amounts owed to persons or organizations for goods and services received by the City but not yet paid for.

#### *Accounts Receivable*

Amounts owed from persons or organizations for goods and services furnished by the City but not yet paid for.

#### *Accrual Basis of Accounting*

The method of accounting under which revenues are recorded when they are earned and become measurable (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time or not).

#### *Accumulated Depreciation*

Accumulated costs associated with the expiration of the estimated service life of capital assets.

#### *Ad Valorem*

A tax imposed at a rate or percentage of the value of a particular good.

#### *Amortization*

The reduction of debt by payments of principal and interest sufficient to retire the debt by maturity.

#### *Appropriation*

A legal authorization made by the City Council, which permits the City to incur obligations and to make expenditures of resources.

### *Assessed Valuation*

A valuation set upon real estate or other property by a government as a basis for levying taxes.

### *Assets*

Resources owned or held by governments which have monetary value.

### *Audit*

A comprehensive examination of the manner in which the government's resources were utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures complied with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

### *Balanced Budget*

A balanced budget is defined as a budget in which proposed expenditures and provisions of contingencies in the budget do not exceed the total estimated revenues including surpluses from prior years.

### *Bond*

A written promise to pay a sum of money on a specific date at a specific interest rate. The interest payments and the repayment of principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

### *Budget*

A financial plan for a specified period of time (fiscal year) that matches estimated revenues and expenditures with various municipal services.

### *Budget Document*

The official published statement prepared by the Finance Department that includes all budget information as approved by City Council. It is distributed to the press and the public following approval.

### *Budgetary Basis of Accounting*

The basis of accounting used to prepare the budget.

### *Budgetary Control*

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

### *Capital Assets*

Assets with an initial value greater than \$5,000 and a useful life which exceeds one year (a.k.a. Fixed Assets).

### *Capital Expenditures/Outlay*

Money spent to add or expand property, facilities, and capital assets with the expectation that they will benefit the organization for a length of time exceeding one year (also see Capital Assets & Capital Projects).

### *Capital Improvement Program (CIP)*

A plan of proposed capital outlays and the means of financing them for the current fiscal period.

### *Capital Projects*

Projects, which purchase or construct capital assets which meet or exceed \$25,000. Typically, a capital project encompasses a purchase of land and/or the construction of a building, facility, or infrastructure.

### *Capital Projects Fund*

Established to account for the purchase or construction of major capital facilities that are not financed by proprietary funds or trust funds.

### *Cash Basis of Accounting*

A basis of accounting in which revenues are recorded when received in cash and expenditures are recorded when cash is disbursed.

### *Component Unit*

A legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

### *Comprehensive Annual Financial Report (CAFR)*

A government unit's official annual financial report prepared and published as a matter of public record.

### *Community Development Block Grant (CDBG)*

A financial grant program offered by the U.S. Department of Housing and Urban Development typically restricted for use in low and moderate income areas.

### *Contingency*

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

### *Debt Reserves*

The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

### *Debt Service Fund*

Established to account for the transfers of resources from other governmental type funds for the payment of principal and interest of general long-term debt.

### *Deficit*

The excess of liabilities over assets for any fund or organization.

### *Department*

A major administrative division of the City, which has overall management responsibility for an operation or a group of related operation within a functional area.

### *Depreciation*

The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a capital asset that cannot or will not be restored by repair and will be replaced. The cost of the capital asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

### *Discrete Presentation*

Method of reporting financial data of component units in a column or columns separate from the financial data of the primary government.

### *Emergency Reserves*

As defined in Colorado State Statutes in Article X, Section 20, “to use for declared emergencies only, each district shall reserve 3% or more of its fiscal year spending excluding bonded debt service.”

### *Encumbrance*

The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

### *Enterprise Fund*

Established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominantly self-supported by user fees. All activities necessary to provide such services are accounted for in these funds. TABOR defines an Enterprise Fund as, “A government-owned business authorized to issue its own revenue bonds and receives less than 10% of its annual revenue from other government grants and/or subsidies”.

### *Escrow*

A deed, bond, money, or a piece of property delivered to a third party (escrow agent) to be delivered by him/her to the grantee only upon the fulfillment of a condition.

### *Excise Tax*

Selective sales taxes that are levied on specific transactions. They are levied separately from general sales taxes.

### *Expenditure*

Decrease in net financial resources other than through interfund transfers.

### *Fiduciary Funds*

Used to account for financial resources held or managed by the governmental entity in a trustee or agent capacity for individuals, private organizations, other governmental entities, and/or other funds. There are two types of fiduciary funds, trust and agency funds.

### *Fiscal Year*

A 12-month period of time to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

### *Fixed Assets*

Assets with a value greater than \$5,000 and useful life of several years (a.k.a. Capital Assets).

### *Franchise Fee*

The City imposes franchise fees on utility companies that provide services within the City limits. This fee grants the company access to public streets and provides easements that enable them to supply and maintain services to City residents.

### *Full-Time Equivalent (FTE)*

A standard measure of staffing. One FTE is equal to a 2,080 working hours which is the number of hours worked in a year by a full-time employee (40 hours per week x 52 weeks = 2,080 hours).

### *Fund*

An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are the general fund, special revenue funds, debt service funds, capital projects funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

### *Fund Balance*

Fund balance is the excess of assets over liabilities. A negative fund balance is referred to as a deficit.

### *Fund Type*

Any one of seven types into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust/agency.

### *General Fund*

The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the City such as public safety, planning, administrative services, etc., which are not required to be accounted for in another fund.

### *General Obligation Bonds*

Long-term debt backed by the full faith and credit of the issuing government.

### *Generally Accepted Accounting Principles (GAAP)*

Uniform minimum standards and guidelines for financial accounting and reporting that govern the form and content of financial statements. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. Generally accepted accounting principles are continually evolving as changes occur in the reporting environment.

### *Government Finance Officers Association (GFOA)*

An organization which administers the Certificate of Achievement program, as well as others to encourage excellence in financial reporting and budgeting by state and local governments.

### *Governmental Accounting Standards Board (GASB)*

The independent agency established as the official body designated to set accounting and financial reporting standards for state and local governments.

### *Governmental Funds*

Used to account for general government activities which benefit the public as a whole such as administration, police protection, and maintenance of streets and roads. There are five types of governmental funds: general, special revenue, capital projects, debt service, and permanent funds.

### *Grants*

Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

### *Impact Fees*

Fees imposed to fund expenditures on capital facilities needed to serve new development pursuant to CRS 29-20-104.

### *Highway Users Tax*

This revenue is State collected, locally shared revenue that is distributed monthly. These funds are collected through gas taxes and motor vehicle registration fees and are earmarked specifically for the construction, maintenance or improvement of streets, roads and highways. These monies are distributed to municipalities based on a formula that includes the number of vehicles registered and the miles of streets in each municipality. Distribution percentages are recalculated every year in July based upon the previous year vehicle registrations and the previous year miles of open and maintained streets. A Local Highway Finance Report must be completed and returned to the Colorado Department of Transportation each year in order to receive a portion of this revenue.

### *Infrastructure*

Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

### *Interfund Transfers*

Amounts transferred from one fund to another within a single government entity.

### *Interfund Loans*

Loans made from one fund to another.

### *Intergovernmental Revenue*

Revenue received from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

### *Internal Service Fund*

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

### *Levy*

To impose taxes, special assessments, or service charges for the support of governmental activities.

### *Long Term Debt*

Debt with a maturity of more than one year after the date of issuance.

### *Marijuana Sales Tax*

The City levies 2.0% tax on retail marijuana sales. The sales tax is restricted for the purpose of maintenance and construction of City facilities and acquisition of water rights. The proceeds are tracked in the Capital Projects Fund.

### *Mill*

The rate of tax which results in one dollar of taxes on each \$1,000 of assessed valuation.

### *Modified Accrual Accounting*

A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measurable” and “available for expenditure”. Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

### *Operating Budget*

The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for expenditures such as personnel, materials, supplies, capital assets, and debt service.

### *Ordinance*

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality.

### *Property Tax*

Taxes levied against both residential and commercial real property located within the City limits. Taxes are levied in the current year and due in the following year, i.e. 2014 receipts are for taxes levied in 2013. Property taxes are restricted by the “TABOR” Amendment and State Statutes. Currently all property taxes are reported in the General Fund.



### *Proprietary Funds*

Account for a government's business-type or commercial activities such as goods or services that are sold to the public, to other governments, or to other departments within the government. There are two types of proprietary funds, enterprise and internal services.

### *Refunding Bonds*

Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

### *Resolution*

A special or temporary order of legislative body requiring less legal formality than an ordinance or statute; used by governing boards for taking formal action.

### *Revenue*

Funds that are received as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, and interest earnings.

### *Revenue Bonds*

Bonds whose principal and interest are payable exclusively from earnings of a public enterprise.

### *Road and Bridge Tax*

This revenue is a portion of the highway user taxes which are distributed to the counties. The County shares a portion of the taxes it receives to support City roads and bridges within the county.

### *Sales Tax*

The City levies a 4.0% tax for all local retail sales. Sales taxes on the sale of all non-food items are allocated between funds as follows: General Fund receives 75%, and 25% of the collections (which is equal to a 1% tax rate) have been restricted exclusively for the purposes of increasing the City's water supply (0.5%) and funding of capital improvement projects (0.5%). The food-related sales tax is restricted for the exclusive purpose of reducing water and sewer capital charges and is made up of a 3% tax. The proceeds are used to pay water/wastewater-related debt service.

### *Special Assessment*

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

### *Special Revenue Fund*

Established to account for the proceeds of specific revenue sources (other than special assessments, pension trusts, proprietary fund operations and revenues received for major capital projects) that are legally restricted for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

### *Specific Ownership Tax*

The County Department of Motor Vehicles collects specific ownership tax when a vehicle is licensed. This tax is collected based on the value of the vehicle when it was new. This taxable value does not change throughout the life of the vehicle; however the tax rate charged on the taxable value continues to decrease until the vehicle is 10 or more years old at which time the taxes paid are \$3.00 per year. The Adams County Treasurer's Office distributes 29% of this tax to various local districts (including the City) based on their mill levy.

### *Supplemental Appropriation*

An appropriation by the City Council when there is a need to transfer budgeted and appropriated monies from one fund to another fund or, if during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

### *Tax*

A compulsory charge levied by a government to finance services performed for the common benefit.

### *Taxpayer's Bill of Rights (TABOR)*

An amendment to the Colorado State Constitution passed by Colorado voters in November 1992 which limits the growth of local government revenues equal to that of the rate of inflation plus local growth (assessed valuation).

### *Tobacco Tax*

A \$0.01 tax is levied by the State of Colorado on each cigarette sold. Approximately 27% of this tax is distributed to municipalities based on the percentage of state sales taxes collected in the jurisdiction compared with the statewide collection. The City receives these taxes on or near the 15th of the month; two months after the vendor collects the taxes.

### *Useful Life*

An estimation of the period of time over which machinery, equipment, property, facility, or other capital asset will be of value or use to its owner.

### *User Fees*

Charged to the benefiting party for the direct receipt of a public service.

### *Working Capital*

The amount of current assets that exceeds current liabilities.

SPONSORED BY: MAYOR ESQUIBEL

COUNCILMAN'S RESOLUTION

RESOLUTION NO.

No. CR-117  
Series of 2019

19-116  
Series of 2019

A RESOLUTION ADOPTING THE 2020 BUDGET OF THE CITY OF NORTHGLENN, COLORADO, AND APPROPRIATING THE SUMS SET FORTH THEREIN

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT:

Section 1. The 2020 Budget of the City of Northglenn, Colorado, as summarized below, shall be and is hereby adopted as the official budget for the fiscal year of 2020:

Fund	2020 Appropriation
General Fund	\$ 28,962,685
Conservation Trust Fund	\$ 420,000
CDBG Fund	\$ -
Capital Projects Fund	\$ 68,076,426
Water Fund	\$ 10,497,210
Wastewater Fund	\$ 10,580,501
Stormwater Fund	\$ 445,120
Sanitation Fund	\$ 2,467,888
Total	\$ 121,449,830

Section 2. The adoption of the 2020 Budget by this Resolution shall and does hereby constitute appropriation of several sums specified therein as expenditures from the various funds and of the total of such expenditures, pursuant to the provisions of the City of Northglenn Home Rule Charter.

DATED at Northglenn, Colorado, this 28<sup>th</sup> day of October, 2019.

  
MEREDITH LEIGHTY  
Mayor Pro Tem

ATTEST:

APPROVED AS TO FORM:

  
JOHANNA SMALL, CMC  
City Clerk

  
COREY Y. HOFFMANN  
City Attorney

SPONSORED BY: MAYOR ESQUIBEL

COUNCILMAN'S RESOLUTION

RESOLUTION NO.

No. CR-119  
Series of 2019

19-118  
Series of 2019

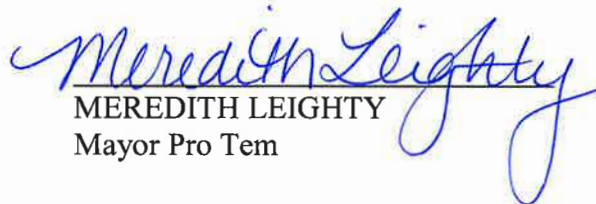
A RESOLUTION ESTABLISHING THE MILL LEVY OF THE CITY OF NORTHGLENN, COLORADO FOR THE FISCAL YEAR 2019, COLLECTABLE IN 2020, FOR MUNICIPAL PURPOSES

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT:

Section 1. For the fiscal year 2019, the mill levy for the City of Northglenn, State of Colorado, for municipal purposes, is hereby established at **11.597** mills, 4.000 mills of which shall be dedicated to rehabilitation and reconstruction of City streets.

Section 2. The City Clerk is hereby authorized and directed to immediately certify to the County Commissioners of the County of Adams and the County of Weld the mill levy for the City of Northglenn, Colorado as hereinabove determined and set.


DATED at Northglenn, Colorado, this 28<sup>th</sup> day of October, 2019.

  
MEREDITH LEIGHTY  
Mayor Pro Tem

ATTEST:

  
JOHANNA SMALL, CMC  
City Clerk

APPROVED AS TO FORM:

  
COREY Y. HOFFMANN  
City Attorney